



2008 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

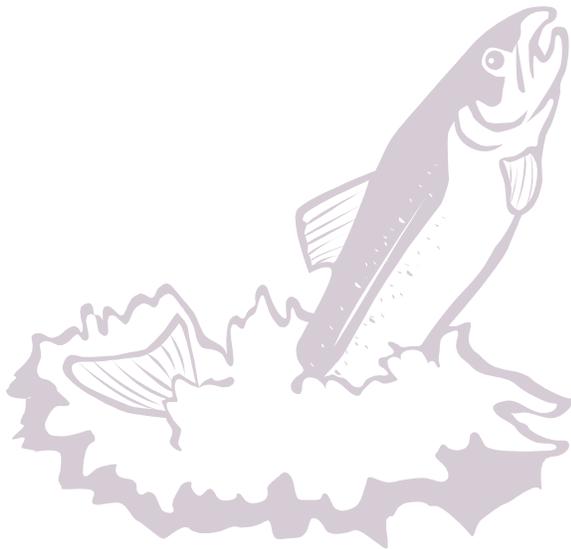
- * Preserve and encourage viable neighborhoods.
- * Preserve the historical aspects of Issaquah.
- * Pursue a balanced mix of land uses that provides for a full-service community (single and multi-family residential, commercial, recreational, and open space).
- * Balance environmental concerns with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



2008
Annual
Budget



Agency Edition

PREPARED BY THE FINANCE DEPARTMENT

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

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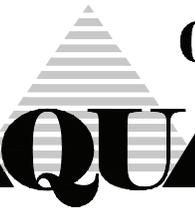
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CITY OF
ISSAQUAH





Introduction &
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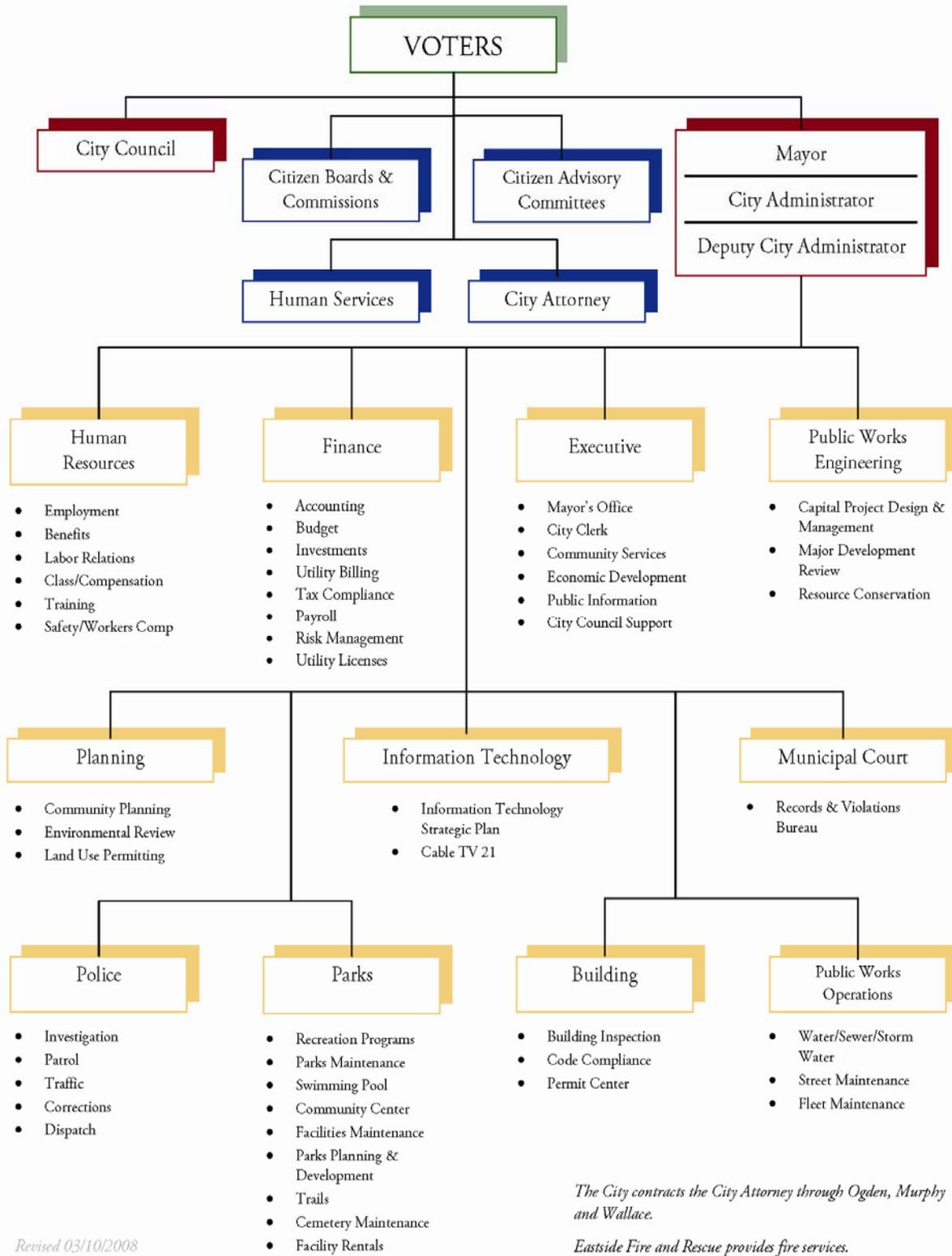
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CITY OF ISSAQUAH ORGANIZATIONAL STRUCTURE



Revised 03/10/2008

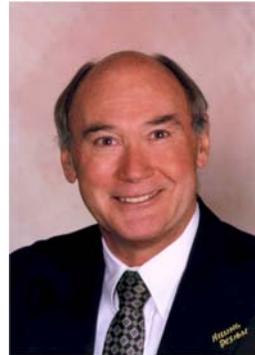
ELECTED OFFICIALS



Ava Frisinger,
Mayor



John Rittenhouse,
Position #1



Fred Butler,
*Position #2, Deputy
President*



Eileen Barber,
Position #3



Joshua Schaer,
Position #4



Maureen McCarry,
*Position #5, Council
President*



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

March 1, 2008

To: City Council
From: Mayor Ava Frisinger
Subject: Final 2008 BUDGET



The Final 2008 Budget which I am presenting to the Council is a strong, fiscally sound document that continues our City's excellent record of financial management, builds on and protects Issaquah's Treasures, and focuses heavily on the community's sustained future vitality.

Issaquah Treasures

The Issaquah community has, in many ways over the years, validated and underscored our commitment to our defined Treasures. This Budget recognizes and actively builds on this strong commitment through an aggressive program to protect our open space, strongly working to acquire additional lands to enhance our natural environment, and to implement the City's first Open Space Maintenance program.

Cleaner Streams

The City looks forward to continuing its partnership with the Department of Ecology in 2008 in undertaking environmentally sound low-impact street projects. This past year the Rainier Boulevard Street Low Impact Development was recognized as an innovative, major advance in protecting our streams and water quality here in our community. The Rainier project is a cutting edge project that addresses transportation needs, and at the same time, makes substantial improvements in long-term environmental protection.

Sustainability

Council recently adopted the Cascade Agenda as a guide to its future planning and community development. The Cascade Agenda underscores the value of smart growth to make a sustainable Issaquah a reality.

As our Council knows, sustainability has three core community elements: social, economic and environmental.

Several initiatives on sustainability are underway and are included in this 2008 Budget, including human services and affordable housing projects; sustainable buildings, the Zero Energy project; and the Subarea Planning project.

The Subarea Plan project is the City's focus on sustaining its economic vitality and environmental assets into the future.

In combination, these projects move the overall health and vitality of Issaquah forward.

Public Safety

The 2008 Final Budget significantly enhances emergency management. The storms in late 2006 and early this year taught a number of lessons to the Puget Sound area, the foremost of which is that we are not immune to large-scale disasters witnessed by other regions.

These initiatives will address strengthening our emergency preparedness, management and response programs.

It's critical to move forward and hire an emergency management coordinator and an information officer. These essential positions will substantially assist our community and City.

In addition, the following resources to bolster the City's Emergency Management program are included: generators at the Community Center and Senior Center for sheltering needs; Reverse 911 to close gaps in communications; emergency fuel truck; EOC backup data server, auxiliary backup center to keep critical data needs operating, among others.

Operational Efficiencies

A number of operational efficiencies are incorporated in this Budget. These are critical to providing excellent services to our residents and businesses, while streamlining operations. Among the investments which will streamline our operations and provide greater efficiency and future savings are: Police e-ticket and e-accident software; Public Works Operations mobile computing equipment; and implementation of a GIS program.

PROPOSED REVENUE AND EXPENDITURE OVERVIEW

General Fund

In 2008 City programs will be faced with a 26% higher service demand necessary to meet population and infrastructure changes. The General Fund will start 2008 with an estimated beginning fund balance of \$6,840,000. This beginning balance is equal to 22.0% of total budgeted expenditures in 2008. Our reserves have built up over the last five years as a result of cost controls implemented over the past several years and from revenue growth generated by development. Through responsible fiscal management the City was able to use over \$3.6 million in cash reserves over the last two years for two significant creekside property acquisitions, while still maintaining a healthy expenditure coverage ratio.

Based on the projected 2008 revenues and appropriated expenditures, I estimate that we will end 2008 with approximately the same in cash reserves that we began the year with. This reserve coverage of 21.8% remains well above the high end of the 7%-10% minimum goal set by the Council.

In 2008, General Fund budgeted expenditures total \$31,117,540, a 15.2% increase over year 2007 operating levels. The majority of this increase is due to Fire Service increased costs, and the addition

of 5.375 FTE General Fund positions, increased funding for Park Maintenance and Information Technology. Effective 1/1/2008, the City's contract with Eastside Fire and Rescue will include the South Cove/Greenwood Point areas. The Fire contract will increase from \$3,278,418 (2007) to \$4,313,728 for these fire services. South Cove/Greenwood Point residents will be paying City property taxes, and tax levies for Fire Services and King County Roads will be dropped from their property tax bills, while some minor amounts for bond levies incurred prior to annexation to Issaquah will remain on their bills.

In addition, cash reserve transfers to the Street Fund have increased by \$258,000. For all City Departments, a 3.5% cost of living adjustment (COLA) has been included in the salary lines.

Revenues (\$31,071,713) have increased 15.5%. This increase largely comes from a revenue stream from new development by way of property taxes on new construction utility taxes, permit fees and sales taxes.

The Final Budget includes a 1% increase in property tax over that levied in the prior year. This amounts to \$53,413. Although this one-year effect is relatively small, it is fiscally prudent to minimally attempt to keep up with inflation, which continues to affect our operating costs. It will be dedicated to building up reserves in the Debt Service Fund in order to pay off outstanding voted-in debt in the future.

Of special note, there are no recommended utility rate increases in the Final 2008 Budget.

The Total City Budget (all funds) for 2008 is \$110,431,816 in appropriation requests, with an additional \$27.7 million in fund reserves. These reserves highlight the strength of our finances which we have aggressively worked on over the last several years to build in order to protect the City from inevitable economic downturns or other potential adversities, such as a natural disaster.

Debt Service

In 2007, the voted-in excess property tax rate was \$0.34 per \$1,000 of assessed valuation. The excess property tax rate is expected to drop by at least \$0.05 to below \$0.30 per \$1,000. What this means is that we will have the lowest debt service ratio in years.

Capital Improvement Fund

A large share of capital expenditures in this fund are prior commitments, including debt payments of \$2,449,484 for six councilmanic bonds, which were undertaken for the Police and Fire Stations along with Parks and other improvements benefiting the community.

Major non-bond funded projects budgeted include:

- Street Maintenance Program\$700,000
- Fire Station #72 (Design, Preliminary Engineering)350,000
- Swamp and Big Tree Trail Improvements75,000
- Senior Center/Community Center Generators.....165,000
- Squak Valley Park1,160,000

- I-90 Undercrossing2,483,000
- SR900 Pedestrian Improvements.....4,050,000
- Fish Hatchery Intake Dam Improvements440,000
- Habitat Preservation/Stream Restoration190,000

Conclusion

In conclusion, the City’s Final Budget is balanced, fiscally prudent, responsible, and structured to meet community needs. Issaquah is a special community and this budget builds on the foundational elements that make our community such a special place.

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. 2512

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON,
ADOPTING THE FINAL BUDGET OF THE CITY FOR THE
FISCAL YEAR COMMENCING JANUARY 1, 2008.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2008 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, 2008, 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 3, 2007, 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 2008, including 2008 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 2008, 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 2008 Budget shall be January 1, 2008.

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 17th day of December, 2007.

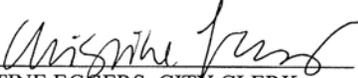
Approved by the Mayor of the City of Issaquah the 17th day of December, 2007.

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 26, 2007
EFFECTIVE DATE: December 31, 2007
ORDINANCE NO: 2512/AB 5749

Expenditures/Revenue Fiscal Year 2008

Fund		2008 Budget Revenues	2008 Budget Expenditure Appropriation	Beginning Fund Balance	Ending Fund Balance	
<i>General Fund</i>		\$ 31,071,713	\$ 31,117,540	\$ 6,840,000	\$ 6,794,173	
Special Revenue Funds	Street	5,937,016	6,471,858	2,045,023	1,510,181	
	Cemetery	54,000	62,300	256,445	248,145	
	Municipal Art	173,000	198,500	215,845	190,345	
	Resource Conservation	666,250	865,152	336,553	137,651	
	Cable TV	329,150	316,945	242,797	255,002	
	Lodging Tax	76,000	90,140	14,391	251	
Debt Service	Voted G.O. Debt	1,404,000	1,364,146	317,189	357,043	
	Non-Voted G.O. Debt	2,449,484	2,455,247	613,283	607,520	
	L.I.D. Guaranty	-	600,000	932,602	332,602	
	Arbitrage Rebate	20,000	-	62,300	82,300	
Capital Projects	Capital Improvement	6,016,270	7,342,104	3,623,023	2,297,189	
	Mitigation Fund	170,000	3,285,000	3,532,031	417,031	
	Newport Way Improvement	10,000	578,000	608,800	40,800	
	Street Improvement	11,592,890	14,016,390	5,577,132	3,153,632	
	ITS Traffic Signal System	493,000	840,347	347,347	-	
	Highlands Fire Station	-	63,755	63,755	-	
	Highlands Park Facilities	2,000	118,279	116,279	-	
	L.I.D. #23 Construction	2,205,000	2,205,000	-	-	
	Transit Center Fire Station	1,308,755	350,000	-	958,755	
	2006 Park Bond	310,000	3,482,305	3,172,305	-	
Enterprise Funds	<i>Operating Funds:</i>					
	Water	6,227,112	7,416,177	2,326,578	1,137,513	
	Sewer	5,638,212	5,564,551	240,052	313,713	
	Stormwater	3,668,000	3,743,862	409,867	334,005	
	<i>Debt Service Funds:</i>					
	Water Revenue	1,050,008	1,500,801	1,472,992	1,022,199	
	Stormwater Revenue	300,000	298,445	332,210	333,765	
	Sewer ULID	20,000	20,000	-	-	
	<i>Capital Funds:</i>					
	Water	2,578,241	3,514,000	1,322,757	386,998	
	Shop Construction	10,000	701,826	691,826	-	
	Reservoir	-	31,241	31,241	-	
	Sewer	675,000	473,000	1,220,267	1,422,267	
	Stormwater	1,110,000	1,311,035	501,978	300,943	
	Internal Service Funds	Unemployment Insurance	41,000	40,000	103,849	104,849
		Insurance	705,020	700,000	224,605	229,625
Equipment Rental		3,941,720	5,348,657	5,643,262	4,236,325	
Engineering Services		3,561,390	3,945,213	890,649	506,826	
<i>Total Budget</i>		<u>\$ 93,814,231</u>	<u>\$ 110,431,816</u>	<u>\$ 44,329,233</u>	<u>\$ 27,711,648</u>	

Staffing Levels¹

Department	# of FTE's				Increase/ (Decrease)
	2007 Staffing		2008 Budget		
	Full-time	Part-time	Full-time	Part-time	
Executive	4.00	-	5.00	-	1.00
Municipal Court	3.00	0.90	4.00	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	5.00	0.50	6.00	0.50	1.00
Cable TV	1.00	0.25	1.00	0.25	-
Finance	9.00	2.25	10.00	1.50	0.25
Police	61.00	-	61.00	-	-
Planning	14.00	-	14.00	-	-
Building Review	16.00	-	17.00	-	1.00
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	11.50	3.13	12.50	3.250	1.125
Cemetery Maintenance	-	0.50	-	0.50	-
Public Works	68.00	1.62	71.00	2.12	3.50
Major Development Review Team	6.00	-	5.00	0.50	(0.50)
Total Budgeted Positions	241.00	26.395	249.00	26.770	8.375

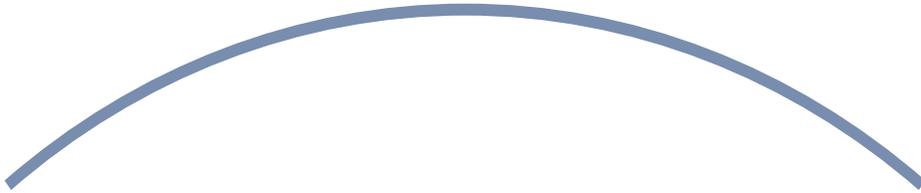
PART-TIME POSITIONS

Building Maintenance Custodian, Specialty Workers
 City Clerk Administrative Assistant
 Information Services Administrative Assistant
 Human Resources Administrative Assistant
 Finance Fiscal Specialists (2), Tax Analyst
 Park Maintenance Maintenance Aides, Administrative Assistant
 Recreation Administrative Assistants, Recreation Aides
 Swimming Pool..... Instructors and Lifeguards, Administrative Assistant
 Pickering Farm..... Non-regular assistants
 Public Works Administrative Assistants, Maintenance Workers, Emergency Mgt Coordinator

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 2008

Position	Department	FTE
Public Information Officer	Executive	1.00
Court Clerk	Municipal Court	1.00
G.I.S. Analyst	Information Technology	1.00
Administrative Assistant	Building Review	1.00
Open Space Steward	Park Facilities	1.00
Fiscal Specialist (0.75 to 1.00)	Finance	0.25
Administrative Assistant (0.75 to 0.875)	Park Facilities	0.125
<i>Total General Fund</i>		<u>5.375</u>
Maintenance Worker	Public Works Operations	1.000
Emergency Management Coordinator	Public Works Operations	0.500
Capital Project Coordinator	RCO (Zero Energy)	1.000
Engineer I	Engineering	1.000
Senior Engineering Tech (1.0 to 0.5)	MDRT	(0.500)
<i>Total Public Works</i>		<u>3.000</u>
<i>Grand Total</i>		<u>8.375</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.

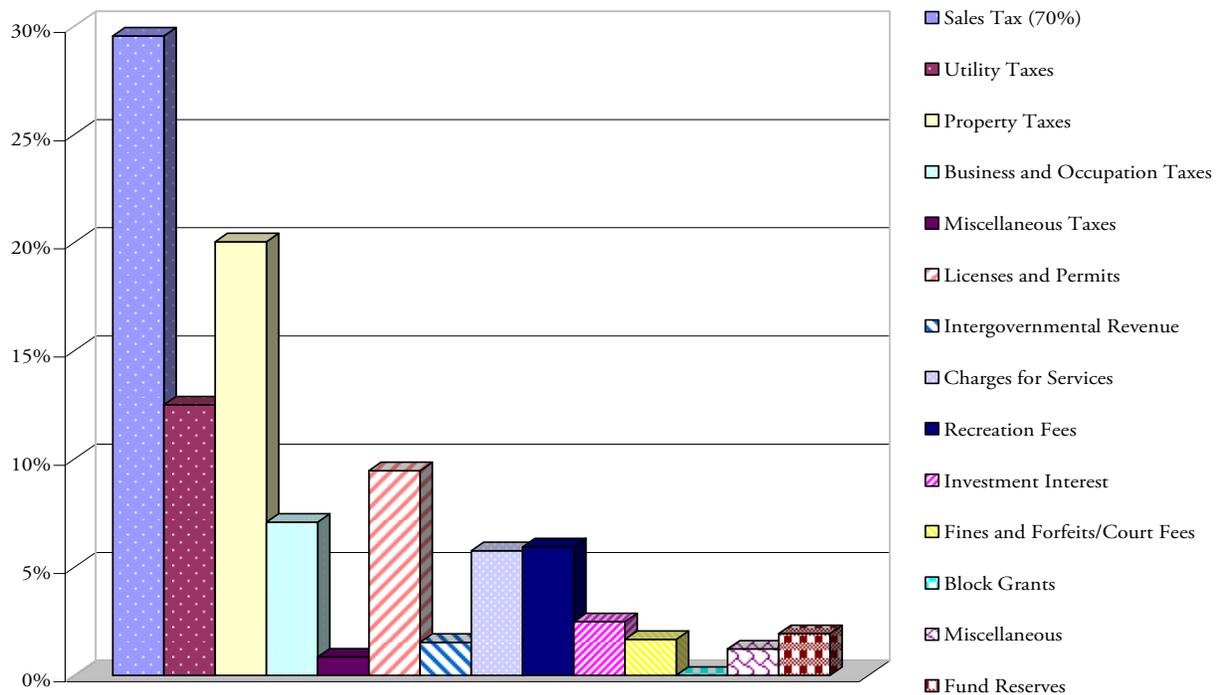
The General Fund, sometimes referred to as the Current Expense Fund, is used to account for all financial resources and transactions except for those that must be accounted for in Special Funds. This fund offers the most discretion in shifting or emphasizing priorities. The General Fund generates the 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 2006 and 2007, as well as detailed information on anticipated 2008 revenues. These 2008 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 2006 and 2007.

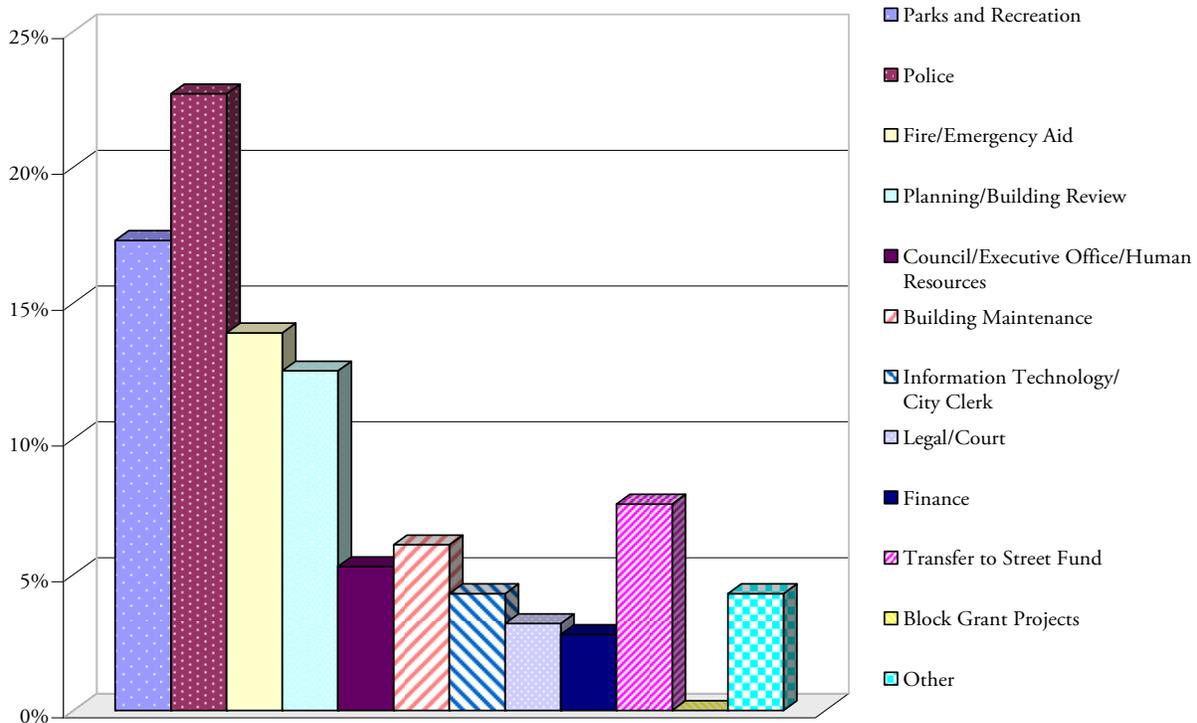
Source of Funds

General Fund	Historical 1985 % of Total	2008 Budget	% of 2008 Budget
Sales Tax (70%)	22.5%	\$ 9,180,000	29.5%
Utility Taxes	17.2%	3,885,000	12.5%
Property Taxes	13.3%	6,226,500	20.0%
Business and Occupation Taxes	4.6%	2,200,000	7.1%
Miscellaneous Taxes	1.5%	265,000	0.9%
Licenses and Permits	3.5%	2,939,500	9.5%
Intergovernmental Revenue	6.1%	474,500	1.5%
Charges for Services	2.1%	1,789,900	5.8%
Recreation Fees	3.1%	1,845,000	5.9%
Investment Interest	3.1%	770,500	2.5%
Fines and Forfeits/Court Fees	1.7%	517,117	1.7%
Block Grants	8.4%	-	0.0%
Miscellaneous	4.6%	378,696	1.2%
Total From Above Sources	91.7%	\$ 30,471,713	98.1%
Fund Reserves	8.3%	600,000	1.9%
TOTAL	100.0%	\$ 31,071,713	100.0%

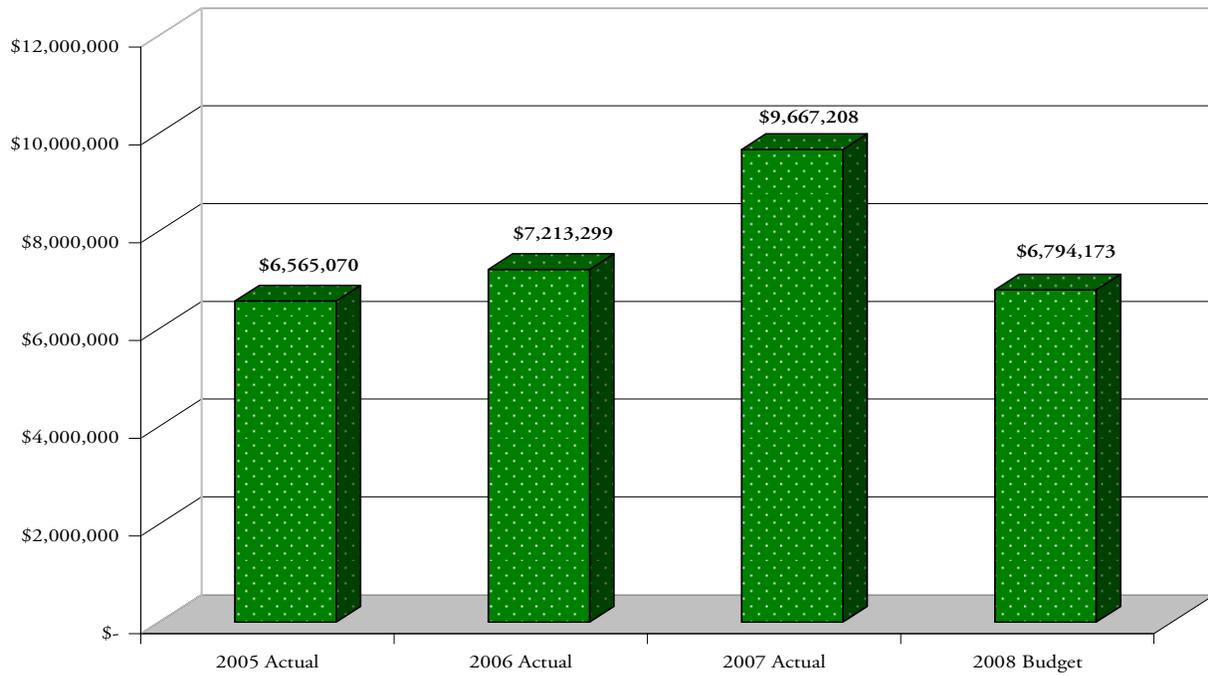


Use of funds

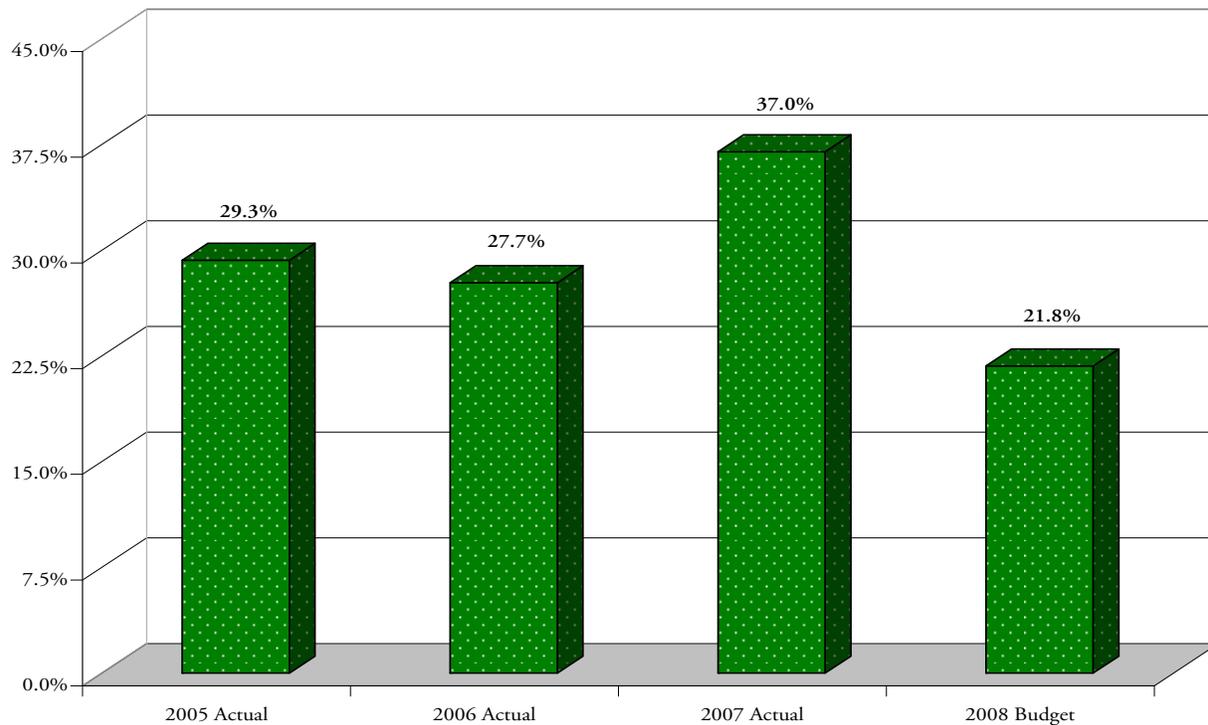
General Fund	Historical 1985 % of Total	2008 Budget	% of 2008 Budget
Parks and Recreation	9.3%	\$ 5,379,119	17.3%
Police	22.7%	7,064,274	22.7%
Fire/Emergency Aid	10.0%	4,313,728	13.9%
Planning/Building Review	9.0%	3,887,846	12.5%
Council/Executive Office/Human Resources	6.4%	1,649,745	5.3%
Building Maintenance	3.4%	1,896,255	6.1%
Information Technology/ City Clerk	2.1%	1,333,454	4.3%
Legal/Court	3.6%	1,000,117	3.2%
Finance	3.3%	888,957	2.8%
Transfer to Street Fund	11.3%	2,358,000	7.6%
Block Grant Projects	8.4%	-	0.0%
Other	10.5%	1,346,045	4.3%
TOTAL	100.0%	\$ 31,117,540	100.0%



Ending Fund Reserves



Ending Fund Reserves as a % of Total Expenditures



Revenue Comparisons

General Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance:	\$ 6,565,070	\$ 6,875,000	\$ 7,213,299	\$ 6,840,000
Taxes	18,279,852	18,800,700	20,400,549	21,756,500
Licenses and Permits	2,913,727	2,452,000	2,161,615	2,939,500
State Shared Revenues and Grants	389,635	348,000	390,193	474,500
Charges for Services	1,860,886	1,565,400	1,895,550	1,789,900
Recreation Fees	1,746,120	1,845,000	1,726,027	1,845,000
Municipal Court Fees	345,031	405,000	624,254	517,117
Investment Interest	820,575	618,500	966,737	770,500
Miscellaneous Revenue	220,759	232,760	294,650	250,700
<i>Transfers In From:</i>				
Art Fund	14,000	15,000	-	15,000
Guaranty Fund	-	500,000	-	600,000
Cemetery Fund	25,000	25,000	25,000	25,000
Cable TV Fund	80,000	85,000	85,000	87,996
<i>Subtotal</i>	<u>\$ 33,260,655</u>	<u>\$ 33,767,360</u>	<u>\$ 35,782,874</u>	<u>\$ 37,911,713</u>
Community Block Grants	4,741	-	-	-
<i>Total General Fund</i>	<u>\$ 33,265,396</u>	<u>\$ 33,767,360</u>	<u>\$ 35,782,874</u>	<u>\$ 37,911,713</u>

2008 Estimated Revenues

ESTIMATED REVENUES		2008
<i>Beginning Fund Balance</i>		\$ 6,840,000
Property Taxes	\$ 6,226,500	
Sales Tax (70%)	8,630,000	
Sales Tax (Criminal Justice)	550,000	
B and O Taxes	2,200,000	
Private-Public Utility Tax-Electric	1,550,000	
Private-Public Utility Tax-Gas	750,000	
Private-Public Utility Tax-Garbage	325,000	
Private-Public Utility Tax-Telephone	1,260,000	
Contract Fee	35,000	
Leasehold Tax	120,000	
Gambling Tax	110,000	
<i>Total Taxes</i>		
Amusement Licenses	\$ 7,000	
Business Licenses and Permits	175,000	
Building Permits	2,450,400	
Other Licenses and Permits	37,100	
Zoning and Subdivision Fees	250,000	
Shoreline Permits	20,000	
<i>Total Licenses and Permits</i>		
Liquor Excise Tax	\$ 116,000	
Liquor Board Profits	174,000	
Criminal Justice (State)	22,500	
Grants for Parks Planner	55,000	
Other Government Revenue	107,000	
<i>Total State Shared Revenues and Grants</i>		
Jail Services/Fees	\$ 912,500	
Jail Inmate Funds	20,000	
Dispatch Services	176,400	
Police/Fire Services	76,000	
Sale of Maps and Publications	30,000	

ESTIMATED REVENUES (cont).		2008
False Alarms	4,000	
SEPA and Administrative Fees	35,000	
City Building Rentals	50,000	
Pickering Barn Rentals	240,000	
Tibbetts Manor	125,000	
Salmon Days Reimbursement	4,000	
Passport Fees	65,000	
Concurrency Review Fees	<u>52,000</u>	
<i>Total Charges for Service</i>		1,789,900
Recreation Services	\$ 1,305,000	
Swimming Pool	<u>540,000</u>	
<i>Total Recreation Fees</i>		1,845,000
<i>Total Municipal Court Fees</i>		517,117
<i>Total Investment Interest</i>		770,500
Rent-Cellular Antennas	\$ 66,000	
Interfund Rental Charges	70,000	
Miscellaneous Revenues	700	
Interfund Professional Services	<u>114,000</u>	
<i>Total Miscellaneous Revenue</i>		250,700
Transfer-in from Guaranty Fund	\$ 600,000	
Transfer-in from Cable TV Fund	87,996	
Transfer-in from Cemetery Fund	25,000	
Transfer-in from Art Fund	<u>15,000</u>	
<i>Total Operating Transfers</i>		727,996
Total Estimated General Fund Revenues		\$ 37,911,713

Expenditure Comparisons¹

General Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
City Council	\$ 73,961	\$ 73,860	\$ 74,603	\$ 82,660
Municipal Court	258,439	392,990	340,177	503,117
Executive	544,886	719,346	670,834	910,436
Human Resources	479,421	554,868	552,338	656,649
City Clerk	289,519	331,473	298,639	383,128
Information Technology	511,780	657,153	630,869	950,326
Financial Services	716,740	798,826	759,185	888,957
Legal	421,167	447,000	492,794	497,000
Police	5,853,255	6,390,964	6,238,934	7,064,274
Fire Control	3,140,135	3,278,418	3,278,418	4,313,728
Community Services	276,744	364,227	359,144	404,562
Planning	1,544,423	1,831,816	1,696,712	1,991,667
Building Permits & Plan Review	1,552,124	1,614,294	1,632,343	1,896,179
City Facility Services	1,487,160	1,770,759	1,615,079	1,896,255
Recreation Services	1,920,893	2,158,923	1,921,379	2,283,977
Pickering Farm	151,127	158,398	157,527	194,636
Tibbetts Manor	110,846	122,417	119,124	136,802
Aquatics	709,473	852,708	767,382	887,420
Park Facilities	1,321,930	1,560,934	1,603,696	1,876,284
Other General Government Svcs	4,688,074	4,627,986	2,906,489	3,299,483
<i>Subtotal</i>	\$ 26,052,097	\$ 28,707,360	\$ 26,115,666	\$ 31,117,540
Ending Fund Balance	7,213,299	5,060,000	9,667,208	6,794,173
<i>General Fund Total</i>	\$ 33,265,396	\$ 33,767,360	\$ 35,782,874	\$ 37,911,713

¹ In 2006, \$1.9M from cash reserves was used to purchase the Berntsen property and in 2007 \$1.7M was budgeted to purchase the Corra property. Acquisition will actually occur in 2008.

CITY COUNCIL

MISSION

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.

2008 COUNCIL PRIORITIES

During the May 5, 2007 Annual Retreat and Goal Setting Meeting, the Issaquah City Council identified the following City Goals for 2008:

City Goal 1: Concurrency & Transportation Improvements

Update the concurrency model and implement the 2006 concurrency policy recommendations. Further:

- a. Add capacity to the City's transportation system;
- b. Improve motorized and non-motorized options to single occupancy vehicles:
 1. continue efforts with the City of Sammamish to provide transit service between Sammamish and Issaquah and focus efforts to extend transit service to the Highlands and other City neighborhoods;
 2. expand transit service to, from and within the City;
 3. reduce commuter trips with CTR and other options.
- c. Continue to implement an integrated traffic signal system in 2007 with fiber or wireless connections between all signal lights throughout the city; and
- d. Establish a Transit Now partnership with Metro and an appropriate private entity to extend Route 200 to Issaquah Highlands.

City Goal 2: Sustainability

Model, require and reward actions that promote 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. And address efficiencies.

City Goal 3: Faith in Local Government

Earn our citizens' confidence, faith and trust in their 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; and
- h. Develop an effective graffiti removal and prevention program for private property.

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 & open space use;
- c. Expand and improve the multi-purpose trail system in & around the city;
- d. Improve management of City open space.
- e. Complete one or more all weather multi-purpose sports fields

City Goal 5: Salmon Habitat

Continue the community's commitment to improve salmon habitat throughout the Issaquah & 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. Establish a low power AM radio station for emergency preparedness and disaster use by December 2007.
- c. Continue to provide focus on youth; and
- d. Consider implementing citizen involvement to enhance community safety.

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 Sub-area Plan with the Economic Vitality Strategic Plan;

- c. Gilman and North Issaquah Sub-area Plans continue as a priority; and
- d. Educate applicants about permit requirements and streamline the permit process wherever possible.

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. For budget deliberations.

City Goal 9: Promote Sister City Relationship With Chefchaouen

- a. Establish a sister city commission in 2007
- b. Accomplish the moa between Issaquah and Chefchaouen
- c. Identify potential sister city activities in partnership with and involving a broad spectrum of educational, environmental, business and festival organizations

City Goal 10: Expand Cable TV Commission to Include Information Technology (wireless, etc.)

EXPENDITURE COMPARISONS

City Council	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 59,200	\$ 60,600	\$ 60,600	\$ 60,600
Benefits	4,918	5,160	5,125	5,460
Supplies	2,189	1,500	1,679	2,000
Other Services & Charges	7,654	6,600	7,199	14,600
<i>City Council Total</i>	<u>\$ 73,961</u>	<u>\$ 73,860</u>	<u>\$ 74,603</u>	<u>\$ 82,660</u>

SALARIES AND 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 ACTIVITIES AND 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 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 support. Specific responsibilities include all aspects of the Community Development Block Grant Program (CDBG) and Human Service Coordination.

2008 WORK PLAN FOCUS

- 📄 Maintain a City-wide Communication Plan that provides a process to communicate more with City residents, businesses and the media (*City Goal #3*)
- 📄 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 #3*)
- 📄 Monitor existing human service programs to insure Issaquah residents are served (*City Goal #6*)

- ☐ Work with Eastside Human Service Forum to improve the quality of human services in Issaquah and the eastside (*City Goal #6*)
- ☐ Develop and implement an economic vitality program (*City Goal #9*)
- ☐ Art commission to establish goals prior to publication of final budget to include: developing a long-range plan for the Arts in Issaquah, develop a guided tour for the Arts in Issaquah, implement a plan for the care and maintenance of the City's art collection, Create and award annual Arts award for the Issaquah Community, improve the Arts Commission's visibility on the City website and evaluate current programs for continuation or improvement as appropriate.

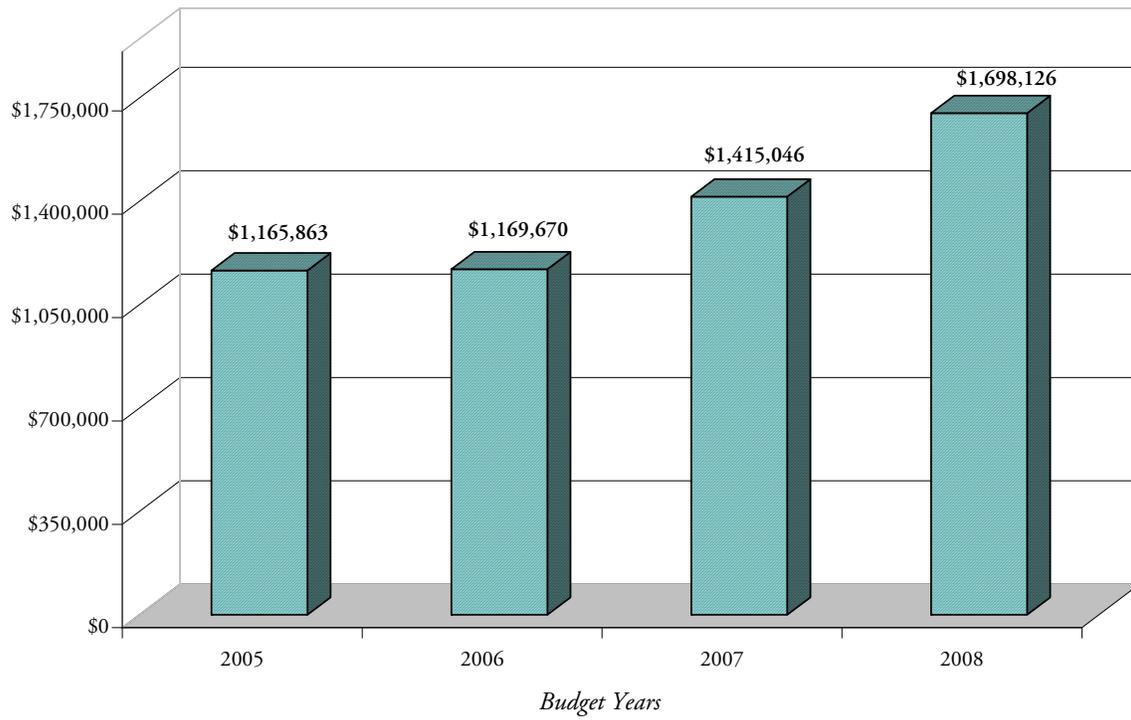
EXPENDITURE COMPARISONS

Executive Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Mayor's Office</i>				
Salaries	\$ 412,518	\$ 520,046	\$ 490,475	\$ 644,406
Benefits	109,235	155,400	137,665	202,430
Supplies	8,359	8,000	8,747	10,000
Professional Services	3,561	10,000	4,860	17,000
Other Services & Charges	16,713	19,900	23,087	30,600
Interfund Charges	4,500	6,000	6,000	6,000
<i>Total Mayor's Office</i>	<u>\$ 554,886</u>	<u>\$ 719,346</u>	<u>\$ 670,834</u>	<u>\$ 910,436</u>
<i>City Clerk's Office</i>				
Salaries	\$ 183,412	\$ 192,923	\$ 190,611	\$ 225,583
Benefits	70,933	72,450	71,762	91,445
Supplies	10,243	18,100	12,686	18,100
Professional Services	5,039	14,500	7,248	14,500
Other Services & Charges	19,892	33,500	16,332	33,500
<i>Total City Clerk's Office</i>	<u>\$ 289,519</u>	<u>\$ 331,473</u>	<u>\$ 298,639</u>	<u>\$ 383,128</u>
<i>Community Services Division</i>				
<i>Senior Center</i>				
Salaries (Custodial)	\$ 12,574	\$ 13,933	\$ 13,977	\$ 14,627
Benefits	4,074	4,650	4,358	4,915
Supplies	-	1,000	10	1,000
Senior Center Programs	46,044	76,044	80,681	78,720
Other Services and Charges	10,917	20,000	15,065	22,000
<i>Subtotal</i>	<u>\$ 73,609</u>	<u>\$ 115,627</u>	<u>\$ 114,091</u>	<u>\$ 121,262</u>

Executive Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Community Services Division (Cont.)</i>				
<i>Communications</i>				
Professional Services	\$ 27,236	\$ 24,800	\$ 32,177	\$ 33,000
City Newsletter	29,266	28,500	37,557	33,500
Other Services and Charges	-	-	-	-
<i>Subtotal</i>	\$ 56,502	\$ 53,300	\$ 69,734	\$ 66,500
<i>Service Agencies</i>				
King Co. Sexual Assault Ctr	\$ 5,000	\$ 5,600	\$ 5,600	\$ 5,800
Children's Response Center	4,500	4,600	4,600	4,800
Eastside Domestic Violence	7,125	11,715	16,590	14,000
Friends of Youth	19,125	20,000	15,000	21,500
Eastside Human Service Forum	3,500	3,500	6,000	3,500
Eastside Legal Assistance	2,948	2,500	-	2,500
ARCH (A Regional Coalition for Housing)	12,400	13,000	13,582	14,875
Childcare Resources	4,500	4,725	4,725	4,850
Catholic Community Services - Meal Pgm	7,000	3,500	2,625	3,500
Meals on Wheels	3,000	4,000	1,000	4,100
Issaquah Church/Community Svcs	-	3,000	3,750	3,000
Eastside Literacy Council	4,125	6,500	7,875	6,700
Eastside Healthy Start	4,000	4,250	4,250	4,500
Crisis Clinic - Telephone Services	3,000	1,600	1,600	1,600
Crisis Clinic - Teen Link	2,000	2,500	2,500	2,500
Crisis Clinic - 211	-	2,400	2,400	2,400
AtWork - Employment	-	6,000	-	8,000
YWCA Issaquah Housing	-	7,500	5,587	7,700
Issaquah Food and Clothing Bank	13,746	10,000	6,250	11,000
Senior Svcs-Congregate Meal Pgm	1,125	2,000	2,375	2,100
Eastside Adult Day Center	5,625	10,000	11,875	11,000

Executive Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Community Services Division (Cont.)</i>				
Eastside Baby Corner	5,000	6,000	6,000	6,825
Eastside Social Concerns Council (Homeless)	-	4,000	4,000	4,200
Women's Resource Center (BCC)	4,500	5,000	5,000	5,250
Marianwood Volunteer Caregivers	3,300	5,000	6,100	5,500
Special Population Support	8,454	11,500	10,648	12,000
Undesignated Agency Contributions	7,000	8,735	-	-
Community Health Centers	4,100	4,300	8,300	4,300
Issaquah Volunteer Program	750	-	-	-
Encompass	-	5,600	4,200	5,800
St. Vincent De Paul	-	3,000	3,000	3,100
Safenet - Issaquah Schools	-	5,000	-	5,000
Life Enrichment Options	1,750	1,975	1,975	2,100
Center for Dance	2,000	2,500	2,500	3,000
Athletes for Kids	-	-	-	5,000
Compassion House	-	-	-	5,000
National Alliance - Mental Ill	-	-	-	3,000
Alcoholism (King County)	4,023	3,800	5,412	6,800
<i>Subtotal</i>	\$ 143,596	\$ 195,300	\$ 175,319	\$ 216,800
<i>Community Development Block Grants (CDBG)</i>				
Allocation Amount	3,037	-	-	-
<i>Subtotal</i>	\$ 3,037	\$ -	\$ -	\$ -
<i>Total Community Svcs Division</i>	\$ 276,744	\$ 364,227	\$ 359,144	\$ 404,562
<i>Total Executive Department</i>	\$ 1,121,149	\$ 1,415,046	\$ 1,328,617	\$ 1,698,126

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 AND 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.

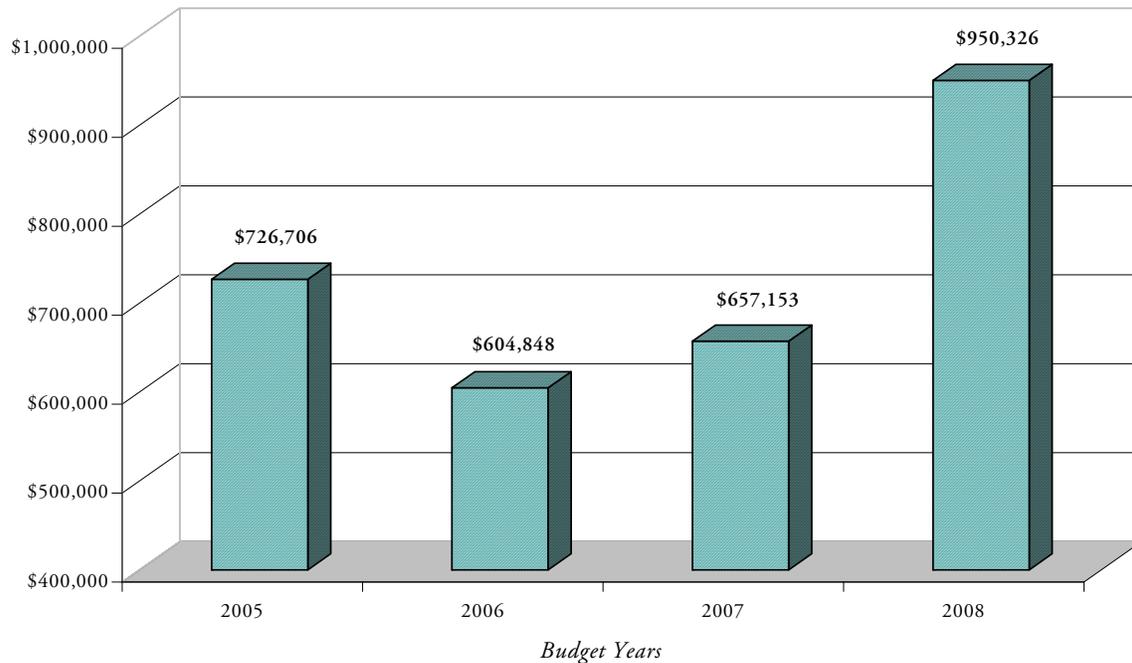
2008 WORK PLAN FOCUS

- ☞ Improve customer service time to repair
- ☞ Improve network reliability
- ☞ Continue to provide quality phone service
- ☞ Begin four year computer replacement cycle
- ☞ Upgrade to, and provide training for all users on, M.S. Office 2007
- ☞ Begin franchise negotiations with Millennium Digital Media
- ☞ Improve Marketing of ICTV Channel 21/61 to the community
- ☞ Begin process of moving to all digital playback of channel content (move to a complete server-based playback system)

EXPENDITURE COMPARISONS

Information Technology	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 268,304	\$ 338,103	\$ 342,663	\$ 496,641
Benefits	86,885	115,931	117,278	182,566
Supplies	18,137	11,000	17,916	11,000
Computer Equipment	12,506	22,074	17,440	22,074
Professional Services	20,908	58,000	29,106	112,000
Telephone Charges	47,609	50,000	42,657	55,000
Repairs and Maintenance	43,100	45,000	44,832	50,000
Other Services & Charges	14,331	17,045	18,977	21,045
<i>Information Technology Total</i>	<u>\$ 511,780</u>	<u>\$ 657,153</u>	<u>\$ 630,869</u>	<u>\$ 950,326</u>

Information Technology Annual Budget Comparisons



INFORMATION TECHNOLOGY CAPITAL ITEMS

IT Capital Items Included Elsewhere in Budget	
<i>New:</i>	
EOC Backup Data Server	\$ 10,000
Auxiliary Backup Data Center	18,000
Office 2007 Upgrades	87,000
TV21/Chamber Room Upgrade	50,000
GIS Analyst Equipment	26,000
IT Utility Truck	29,000
<i>Total New IT Capital Items</i>	<i>220,000</i>
<i>Replacement Reserves:</i>	
IT Servers	\$ 30,000
PC Workstations (60)	120,000
Detective Laptops (4)	17,000
Council Tablet PCs (5)	10,000
Network Data Switches	20,000
<i>Total Replacement IT Capital Items</i>	<i>197,000</i>
<i>Total IT Capital Items</i>	<i>\$ 417,000</i>

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 AND 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.

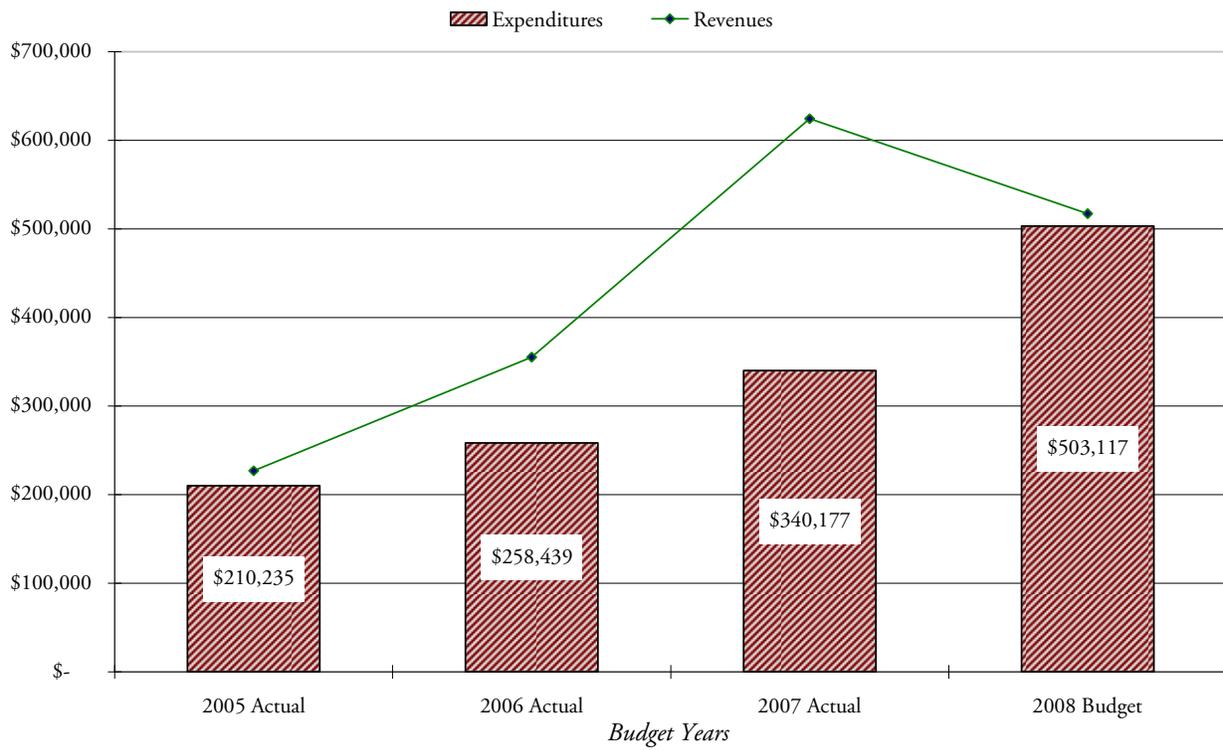
2008 WORK PLAN FOCUS

- ☞ Continue to provide court services for Snoqualmie and North Bend
- ☞ Monitor legislation affecting courts of limited jurisdiction
- ☞ Enhance the Municipal Court's website to better assist Issaquah citizens
- ☞ Improve and fine-tune court processes by monitoring caseload trends
- ☞ Collaborate with the Police Department on possible red light traffic camera program

EXPENDITURE COMPARISONS

Municipal Court	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 172,930	\$ 254,285	\$ 225,699	\$ 332,984
Benefits	44,460	71,800	61,372	101,228
Supplies	17,790	8,000	10,648	10,000
Professional Services	9,833	39,080	22,955	39,080
Other Services & Charges	<u>13,426</u>	<u>19,825</u>	<u>19,503</u>	<u>19,825</u>
<i>Municipal Court Total</i>	<u>\$ 258,439</u>	<u>\$ 392,990</u>	<u>\$ 340,177</u>	<u>\$ 503,117</u>

Municipal Court Annual Budget Comparisons



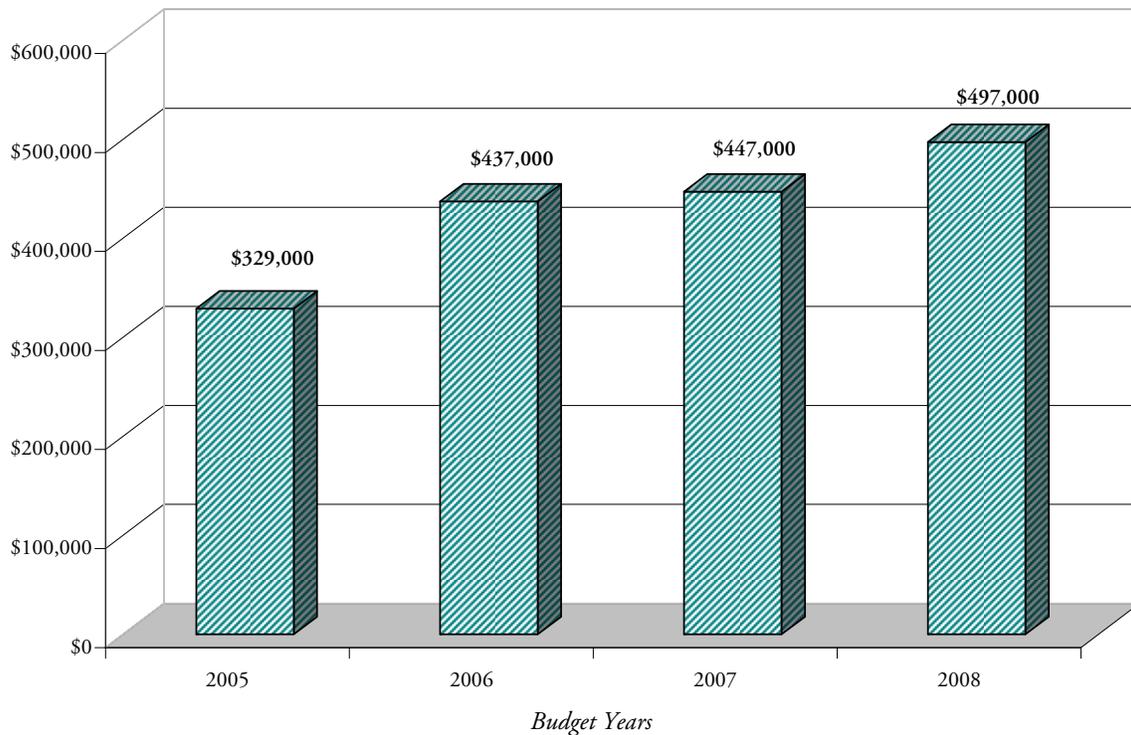
LEGAL

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
General Municipal	\$ 145,678	\$ 155,000	\$ 156,640	\$ 155,000
Special Projects	49,564	80,000	115,549	90,000
Criminal Prosecution	138,500	144,000	142,200	164,000
Public Defender Fees	87,425	68,000	78,405	88,000
<i>Legal Services Total</i>	<u>\$ 421,167</u>	<u>\$ 447,000</u>	<u>\$ 492,794</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. These include employee/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 and a workplace environment that allows employees to work to their highest level in making Issaquah a quality community.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND 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

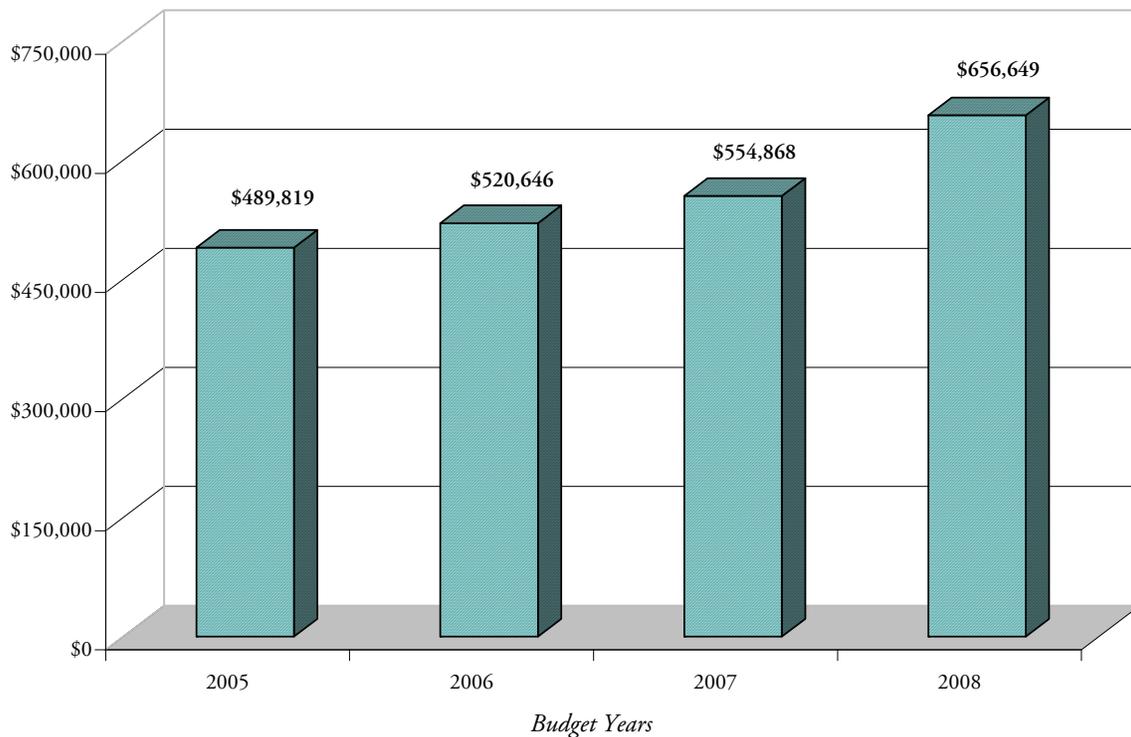
2008 WORK PLAN FOCUS

- 📄 Negotiate two collective bargaining contracts
- 📄 Implement new compliance programs
- 📄 Provide technical and administrative support to the Civil Service Commission
- 📄 Provide Citywide training in such areas as hiring and interviewing, prevention of harassment, performance management, supervisory management, communication skills, etc.
- 📄 Update policies and procedures as required by federal and state regulations and to meet the mission and objectives of the City.

EXPENDITURE COMPARISON

Human Resources	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 284,465	\$ 312,063	\$ 306,287	\$ 345,330
Benefits	82,519	95,600	91,550	113,614
Medical Care Program	40,142	55,000	70,676	90,000
Orthodontia Care	15,883	12,000	20,000	17,000
Supplies	8,858	13,550	14,136	13,550
Employee Recognition	8,104	10,000	9,337	10,000
Civil Service Commission	5,593	5,405	4,801	5,405
Professional Services	13,339	9,750	10,532	13,250
Professional Training (citywide)	8,285	17,000	14,100	17,000
Job Advertising	30	750	-	750
Tuition Reimbursement	1,140	8,000	900	8,000
Other Services & Charges	11,063	15,750	10,019	22,750
<i>Human Resources Total</i>	\$ 479,421	\$ 554,868	\$ 552,338	\$ 656,649

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 AND 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 operation 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
- ✘ Maintain Local Improvement District (LID) records and manage payments
- ✘ Provide Risk Management services including coordination of insurance claims and accident reports as well as contract administration and project management

2008 WORK PLAN FOCUS

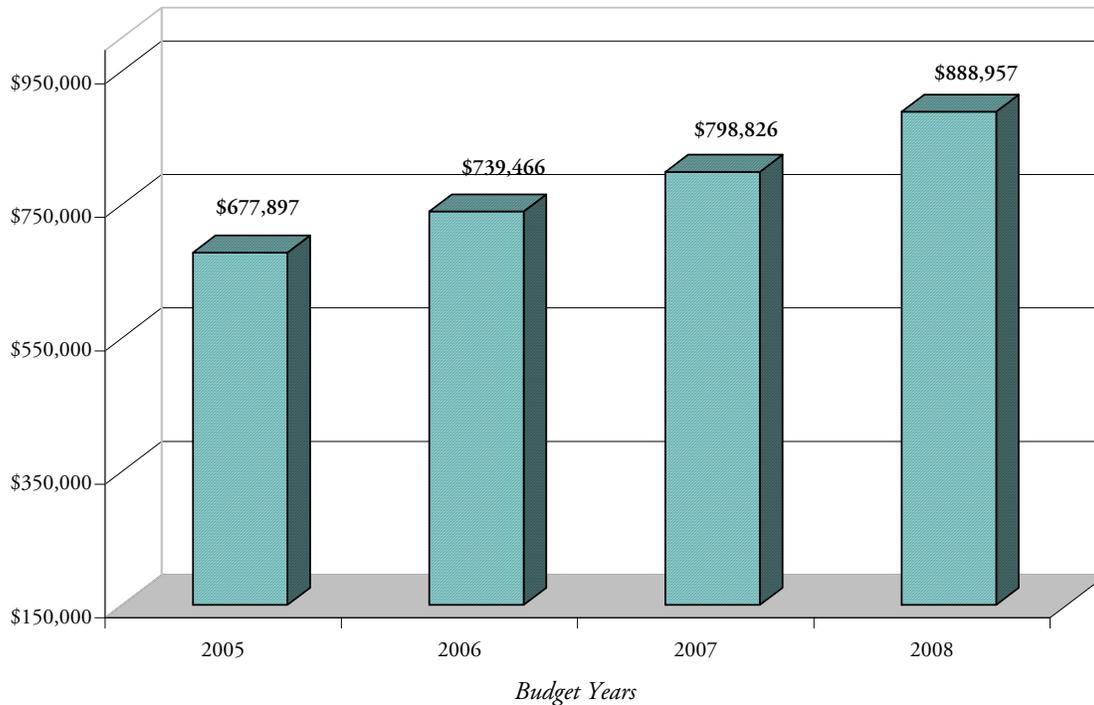
- ☞ Complete the 2007 audit without findings
- ☞ Complete changes to the Financial Statement statistical changes to be in compliance with GASB
- ☞ Complete the installation of Project Management software installation
- ☞ Complete the payroll processing manual
- ☞ Finalize the document for expense reimbursement/travel as a formal City policy
- ☞ Complete tracking and infrastructure portion of fixed assets in compliance with GASB 34

- ☞ Evaluate lock box options for Utility/B&O Tax payments
- ☞ Implement Tax Analysis software

EXPENDITURE COMPARISONS

Finance Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 489,788	\$ 532,106	\$ 513,964	\$ 582,846
Overtime	-	-	75	-
Benefits	156,768	180,920	167,002	206,911
Supplies	13,098	14,000	14,725	16,000
Professional Services	21,082	19,000	20,123	24,000
Repairs and Maintenance	17,011	26,000	22,432	30,000
Other Services & Charges	18,993	26,800	20,864	29,200
<i>Finance Department Total</i>	<u>\$ 716,740</u>	<u>\$ 798,826</u>	<u>\$ 759,185</u>	<u>\$ 888,957</u>

Finance Department Annual Budget Comparisons



POLICE DEPARTMENT

MISSION STATEMENT

The Police Department's mission is to serve the community by maintaining peace and order, by protecting life and property, preventing crime, and enforcing the law. The department fosters a collaborative partnership with the public in determining the best course for achieving community order.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Department is comprised of three major divisions: the Police Department, the City Jail and the Communications Center. The Communications Center and the Jail provide service to the Issaquah community as well as providing contract services to other jurisdictions. The 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.

2008 WORK PLAN FOCUS

- ☞ Provide Basic Services by responding to calls for citizens.
- ☞ Work toward Community Emergency Preparedness from established network of Home Owner's Assoc and Apartment Managers. *(City Goal #3)*
- ☞ Provide resources to traffic "hot spots" to improve flow and reduce congestion. *(City Goal #1)*
- ☞ Maintain high visibility with available preventative patrol time and focus on graffiti reduction. *(Council Goal #6)*
- ☞ Continue our focus on "Youth at Risk" program through our School Resource Officer. *(City Goal #6)*
- ☞ Continue internal focus on Homeland Security and Emergency Preparedness by cooperating regionally with Federal, State and Local agencies including completion of NIMS training requirements. *(City Goal #6)*
- ☞ Continue to work closely with City EOC group and Hamm Radio group to improve efficiencies. *(City Goal #6)*
- ☞ Provide Basic 911 Function to the Issaquah and contract communities. *(City Goals #3 and #6)*
- ☞ Provide quality care and custody of City and contract misdemeanor inmates. *(City Goal #6)*

EXPENDITURE COMPARISONS

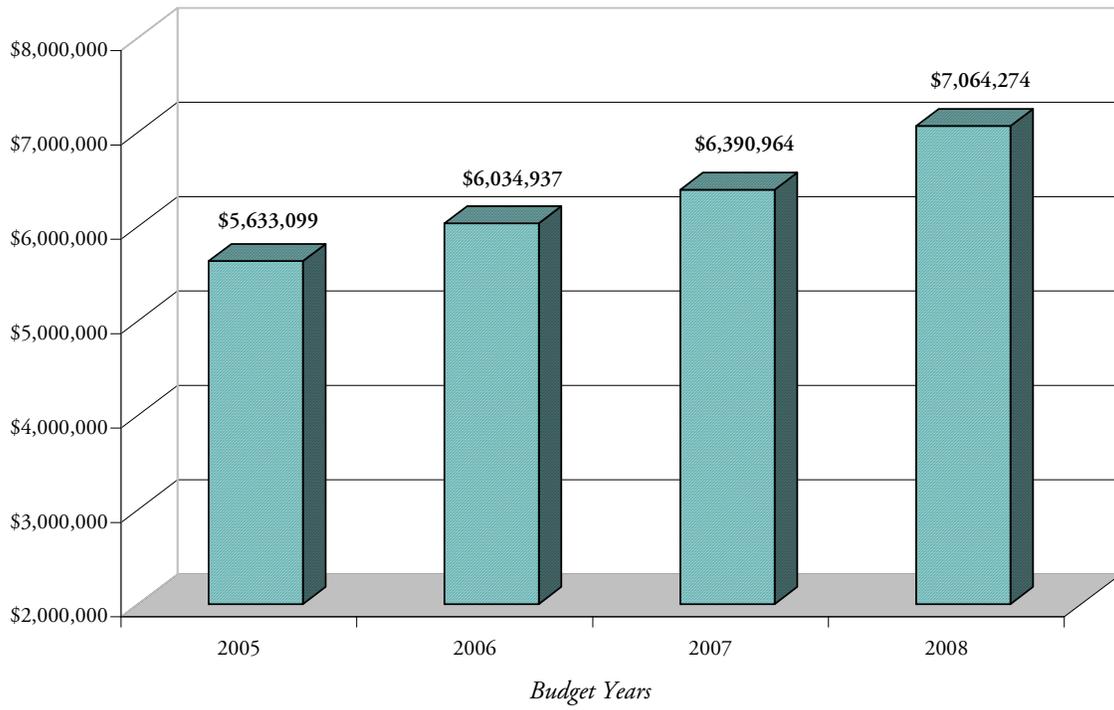
Police Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Operations:				
Salaries	\$ 2,395,963	\$ 2,609,920	\$ 2,524,358	\$ 2,876,516
Overtime	160,476	119,225	141,038	134,225
Benefits	759,000	860,400	807,102	1,013,374
Supplies	63,105	72,000	42,269	62,500
Interfund Charges	150,200	162,000	162,000	180,000
Professional Services	15,825	13,000	118,012	20,500
Other Services & Charges	35,233	51,500	39,039	58,600
<i>Subtotal</i>	\$ 3,579,802	\$ 3,888,045	\$ 3,833,818	\$ 4,345,715
Detention/Corrections:				
Salaries	\$ 620,087	\$ 652,555	\$ 661,956	\$ 728,019
Overtime	19,390	20,000	36,851	20,000
Benefits	238,932	258,950	247,909	286,230
Supplies	291,686	252,400	308,241	211,000
Professional Services	145,679	163,100	170,361	236,000
Other Services & Charges	22,781	24,200	17,993	24,700
<i>Subtotal</i>	\$ 1,338,555	\$ 1,371,205	\$ 1,443,311	\$ 1,505,949
Dispatch Services:				
Salaries	\$ 382,485	\$ 490,023	\$ 409,065	\$ 524,809
Overtime	11,696	10,000	24,437	10,000
Benefits	129,623	172,600	135,512	183,040
Supplies	2,518	6,000	2,413	6,000
Repairs and Maintenance	41,980	45,000	44,482	45,000
Other Services & Charges	51,205	57,900	49,601	64,000
<i>Subtotal</i>	\$ 619,507	\$ 781,523	\$ 665,510	\$ 832,849

Police Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Records:</i>				
Salaries	\$ 196,236	\$ 213,691	\$ 175,145	\$ 227,979
Overtime	3,981	4,000	7,496	4,000
Benefits	61,510	70,750	54,050	76,832
Supplies	11,992	13,500	11,748	13,500
Telephones/Cellular	9,575	10,750	8,190	8,750
Repairs and Maintenance	26,191	30,500	30,383	35,500
Other Services & Charges	5,906	7,000	9,283	13,200
<i>Subtotal</i>	\$ 315,391	\$ 350,191	\$ 296,295	\$ 379,761
<i>Police Department Total</i>	\$ 5,853,255	\$ 6,390,964	6,238,934	\$ 7,064,274

POLICE CAPITAL ITEMS

Police Capital Items Included Elsewhere in Budget	
<i>New:</i>	
Reverse 911 Notification System	\$ 75,000
Digital Camera's & Workstation	6,000
Ten Tasers	10,000
<i>Total New Police Capital Items</i>	<u>91,000</u>
<i>Replacement Reserves:</i>	
Police 800 MHz Radios	\$ 24,000
Jail Van (2007 Carryover) #104	34,000
Police Patrol Car #156	36,000
<i>Total Police Replacement Capital Items</i>	<u>94,000</u>
<i>Total Police Capital Projects</i>	<u>\$ 185,000</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 AND 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.

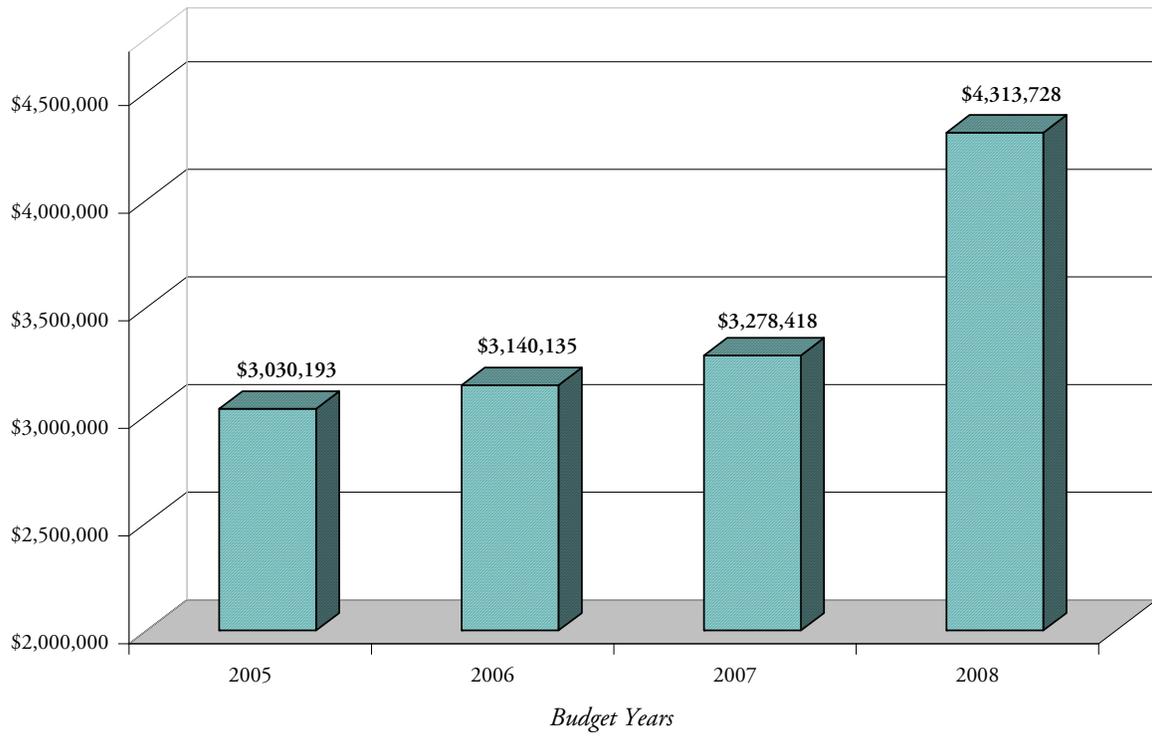
EXPENDITURE COMPARISONS

Fire Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Professional Services	\$ 3,140,135	\$ 3,278,418	\$ 3,278,418	\$ 4,313,728
Fire Department Total	<u>\$ 3,140,135</u>	<u>\$ 3,278,418</u>	<u>\$ 3,278,418</u>	<u>\$ 4,313,728</u>

FIRE CAPITAL ITEMS

Other Fire Items Included Elsewhere in Budget	
Equipment Replacement	\$ 267,911
Capital Maintenance	32,205
<i>Total Fire Department Capital Projects</i>	<u>\$ 300,116</u>

Fire Department Annual Budget Comparisons



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 AND 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.

2008 WORK PLAN FOCUS

City Goal #1: Concurrency & Transportation Improvements

- ☞ Prepare, test and finalize technical methods for determining concurrency
- ☞ Identify policy and Level of Service (LOS) alternatives
- ☞ Prepare amendments to IMC 18.15 Division II and Comprehensive Plan
- ☞ Complete SEPA review

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

- ☞ Complete Shoreline Analysis – Characterize Ecosystem-wide Processes and Shoreline Functions

- ☐ Analyze opportunities/areas for shoreline protection, restoration, public access and use; prepare draft shoreline policies and regulations and map preliminary shoreline designations
- ☐ Review City’s *Habitat Restoration Plan* and fill in the gaps as needed
- ☐ Coordinate with Sammamish, Bellevue and Redmond on shoreline designations associated with Lake Sammamish

City Goal # 4: Parks Programs & Facilities

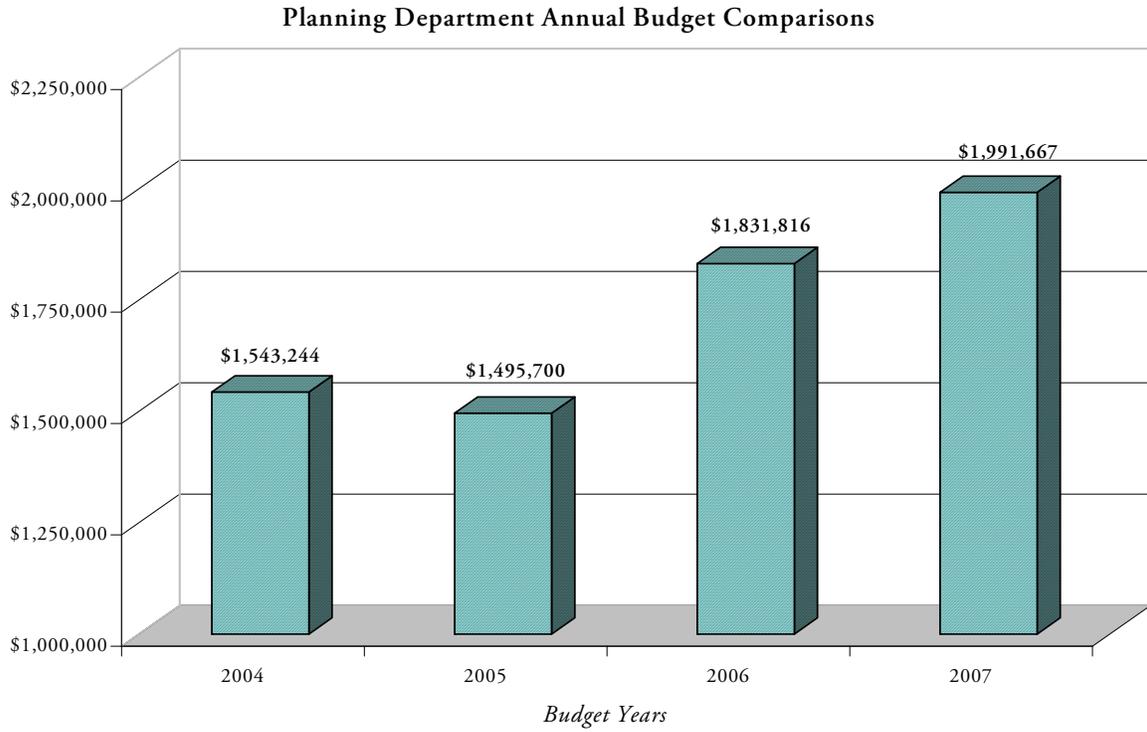
- ☐ Work with the Parks Department to update Parks Impact Fees

City Goal # 7: Economic Vitality

- ☐ Complete a Needs Assessment for Central Issaquah Sub-area Plan to:
 - ✓ Identify gaps in all transit routes, service stops and pedestrian corridors
 - ✓ Identify gaps in connections to other parts of the City of Issaquah
 - ✓ Identify infrastructure (roadway/utility) needs
 - ✓ Identify gaps in critical area protection and enhancement
- ☐ Identify, prioritize and fund the capital improvements (CIP/TIP) required to provide the pedestrian connections and other utility/infrastructure improvements shown in the plan
- ☐ Prepare draft Design Guidelines and Development Standards which:
 - ✓ 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 COMPARISONS

Planning Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 1,025,364	\$ 1,163,316	\$ 1,146,284	\$ 1,278,451
Overtime	167	1,000	135	1,000
Benefits	321,164	365,250	366,959	449,216
Supplies	5,607	13,000	15,515	13,000
Hearing Examiner	-	12,000	27,783	15,000
Professional Services	23,062	28,000	12,266	28,000
Consultants	149,368	210,000	102,885	160,000
Other Services & Charges	19,691	39,250	24,885	47,000
Planning Department Total	\$ 1,544,423	\$ 1,831,816	\$ 1,696,712	\$ 1,991,667



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 AND 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.

2008 WORK PLAN FOCUS

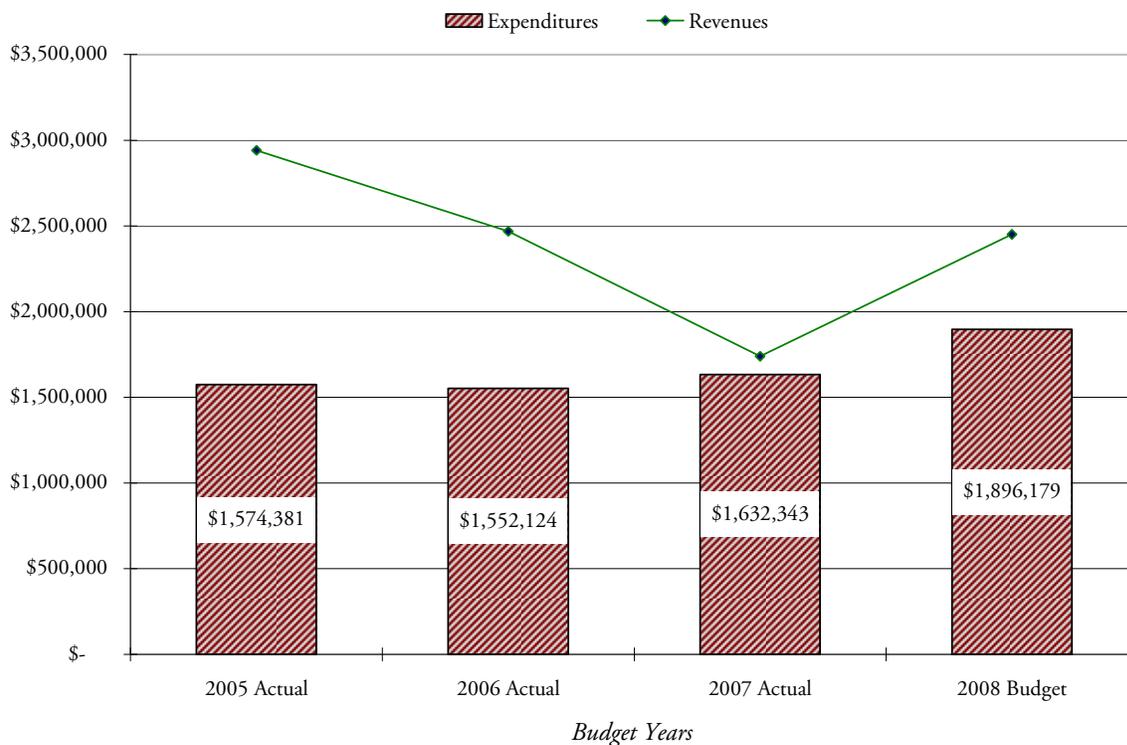
The items noted below are in addition to the Building Department's basic level of service which include permit processing, code enforcement, plan review and building inspection.

- ☞ Continue support of sustainable "green" building program through priority plan review of qualified LEEDS certified buildings, enforcement of energy codes, training and water conservation standards. *(City Goal #2)*
- ☞ Continue support of e-CityGov.net and MyBuildingPermit.com through regional participation in the development. *(City Goal #3)*
- ☞ Continue evaluation of government processes that encourage the streamlining of tenant improvement permits and business licenses. *(City Goal #9)*
- ☞ Continue regional participation in Washington Association of Permit Technicians (APT), Washington Association of Building Officials (WABO), and Washington Association of Code Enforcement (WACE)

EXPENDITURE COMPARISONS

Building Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 928,614	\$ 1,072,000	\$ 1,007,813	\$ 1,251,935
Overtime	72	1,500	128	1,500
Benefits	338,076	396,994	371,022	494,644
Supplies	10,708	22,100	25,290	14,100
Professional Services	228,189	77,500	188,937	77,000
Other Services & Charges	35,307	32,200	27,153	39,000
Interfund Charges	11,158	12,000	12,000	18,000
<i>Building Department Total</i>	<u>\$ 1,552,124</u>	<u>\$ 1,614,294</u>	<u>\$ 1,632,343</u>	<u>\$ 1,896,179</u>

Building Department Annual Budget Comparisons



BUILDING CAPITAL ITEMS

Building Items Included Elsewhere in Budget	
Building Inspection Laptops	\$ 18,000
<i>Total Building Department Capital Items</i>	<u>\$ 18,000</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
- 👍 By acquiring and protecting valuable resources as open space, streams, greenways, view sheds, forests and other habitat areas, natural resources are protected and habitat required for the survival of diverse species is preserved.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND 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.

2008 WORK PLAN FOCUS***Parks, Planning & Administration***

- ☞ Continue collaboration with community organizations and other City Department to complete parks and open space projects.
- ☞ ***City Goal #4: Parks, Program & Facilities.*** The Parks, Planning and Administration Division will take the lead for implementing the objectives set forth by the Parks, Recreation and Open Space Bond including:
 - ✓ Proceed with the open space and park property acquisition strategy, and the development and improvement of recreational facilities at existing and new park areas.
 - ✓ Continue to work with the Public Works - Engineering Department to expand the City's multiple-use trail system.
 - ✓ Continue to strive to improve the management of the City's natural areas/open space system by implementing the maintenance strategies outline in the Draft Natural Open Space Management Plan.
- ☞ ***City Goal #5: Salmon Habitat.*** The Division will continue to work with Public Works - Engineering and the Planning Departments on stewardship (restoration/enhancement) projects located on the creeks and streams found through out the City and, as with ***City Goal #4***, proceed with the Lake Sammamish/Issaquah Creek WaterWays Program property acquisition strategy for creek side properties.
- ☞ ***City Goal #10: Improve the Council and Administration's influence on regional issues that affect Issaquah and its citizens.***
 - ✓ 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 its partnerships with organizations, such as the Mountains to Sound Greenway Trust, on land management/stewardship and recreational projects within the MTS Greenway.

Recreation Division

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

Aquatics Division

- ☞ Provide swim lessons to all ages and skill levels to help prevent drowning.
- ☞ Provide drop-in swim to the public year round.
- ☞ Increase staff knowledge through on the job training and Red Cross classes.

Rentals Division

- ☞ Increase public awareness of rental facilities (Tibbetts Creek Manor, Pickering Barn, Community Center).
- ☞ Collaborate between the City and community organizations to maximize use of rental facilities.
- ☞ Maintain revenues from user groups and rentals.
- ☞ Maintain Issaquah Farmers Market.
- ☞ Maintain and update facility equipment for rental appeal and usage.
- ☞ Maintain positive relations with Issaquah community and local non-profit groups.

Parks Maintenance

- ☞ Provide landscape, irrigation and arborist support for City projects and programs. *(City Goal #2)*
- ☞ Provide support and maintenance for scheduled recreational activities at parks. *(City Goal #4)*
- ☞ Maintain City landscapes at parks, building grounds, trails, cemeteries and streetscapes. *(City Goals #4 and #5)*
- ☞ Hazard tree abatement from City properties. *(City Goal #6)*
- ☞ Obtain Tree City USA Recertification.

Facilities Maintenance

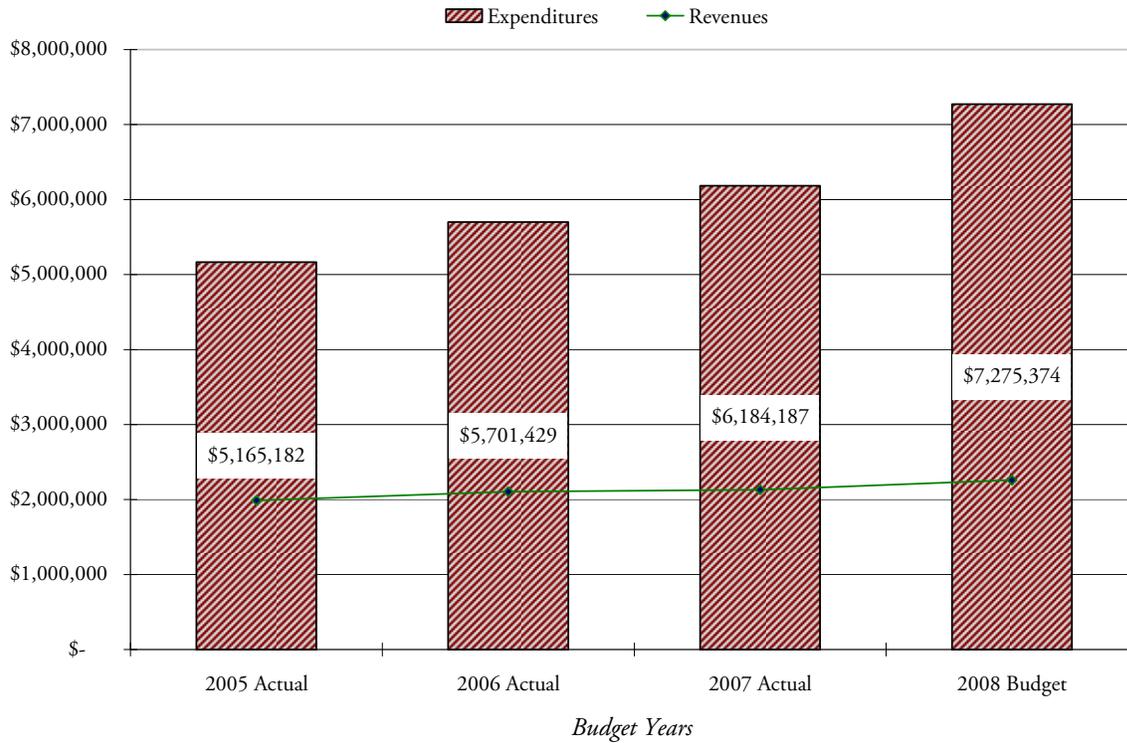
- ☞ Review building systems to improve energy efficiency.
- ☞ Work with Resource Conservation Office to develop sustainable building maintenance methods.

- ☐ Continue seismic improvements to City buildings and contents with seismic resistant straps and anchors. Improvements on-going as offices reconfigure.

EXPENDITURE COMPARISONS

Parks Department	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Recreation and Planning Division</i>				
Salaries	\$ 1,840,257	\$ 2,017,297	\$ 1,907,148	\$ 2,112,328
Overtime	207	500	111	500
Benefits	568,624	642,900	593,262	694,273
Supplies	144,920	208,205	144,809	237,451
Professional Services	154,336	196,363	148,899	214,763
Repairs and Maintenance	16,688	21,256	12,730	24,945
Other Services & Charges	167,307	205,925	158,453	218,575
<i>Subtotal</i>	<u>\$ 2,892,339</u>	<u>\$ 3,292,446</u>	<u>\$ 2,965,412</u>	<u>\$ 3,502,835</u>
<i>Parks Facilities Division</i>				
Salaries	\$ 704,064	\$ 761,209	\$ 756,545	\$ 889,887
Overtime	3,873	8,000	6,813	8,000
Benefits	231,994	252,725	255,420	323,597
Supplies	79,711	92,500	143,283	139,000
Utilities Charges	115,329	182,500	147,756	166,000
Contracted Maintenance	47,537	62,500	113,484	139,000
Other Services & Charges	40,822	87,500	66,395	86,000
Interfund Charges	98,600	114,000	114,000	124,800
<i>Subtotal</i>	<u>\$ 1,321,930</u>	<u>\$ 1,560,934</u>	<u>\$ 1,603,696</u>	<u>\$ 1,876,284</u>
<i>City Facilities Maintenance Division</i>				
Salaries	\$ 645,156	\$ 724,255	\$ 690,595	\$ 769,653
Overtime	989	1,000	763	1,000
Benefits	240,916	265,210	250,979	310,528
Supplies	99,146	99,452	116,940	104,495
Professional Services	5,244	3,600	2,866	4,060
Telephone Charges	8,332	13,385	8,142	11,070
Utility Charges	386,604	521,860	418,296	550,000
Repairs and Maintenance	91,930	106,728	113,754	117,300
Other Services & Charges	8,843	35,269	12,744	28,149
<i>Subtotal</i>	<u>\$ 1,487,160</u>	<u>\$ 1,770,759</u>	<u>\$ 1,615,079</u>	<u>\$ 1,896,255</u>
<i>Parks Department Total</i>	<u>\$ 5,701,429</u>	<u>\$ 6,624,139</u>	<u>\$ 6,184,187</u>	<u>\$ 7,275,374</u>

Parks Department Annual Budget Comparisons



PARKS CAPITAL ITEMS

Parks Capital Items Included Elsewhere in Budget	
Fire Station #71 Roof	\$ 120,000
Gilman Boulevard Irrigation	10,000
Stationary Bikes (3) Community Center	10,000
Parks Facilities Equipment	15,000
Heating System - Hay barn	10,000
Tibbetts Manor Irrigation	15,000
Park Recycling Containers	20,000
Metal Detector - Community Center	3,500
Swamp & Big Tree Trail Improvements	75,000
Family Dressing Rooms - Pool	225,000
ADA Entrance Door - Pool	41,000
Heat Pump/HVAC Upgrade - CHNW	35,000

PARKS CAPITAL ITEMS (Cont.)

Parks Capital Items Included Elsewhere in Budget (cont.)	
4-yard Top Dresser	20,000
3/4 Ton Truck - Facilities	35,000
Two 12-Passenger Vans	50,000
Council Chairs	20,000
Pool Feasibility Study	85,000
Gilman Blvd. Poplar Tree Removal	50,000
<i>Total Parks Capital Projects</i>	\$ 839,500

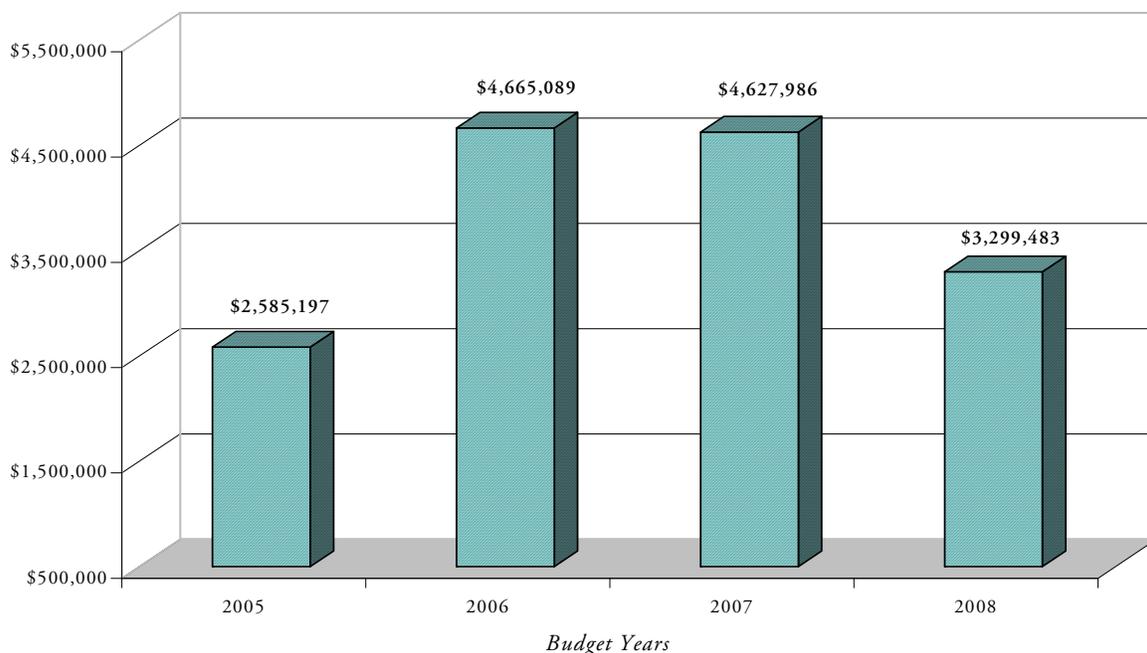
OTHER GENERAL GOVERNMENTAL SERVICES

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

EXPENDITURE COMPARISONS

General Governmental Svcs	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Benefits - Retired Police	\$ 94,324	\$ 104,000	\$ 62,653	\$ 79,000
Other Services & Charges	290,107	270,586	277,347	327,366
Interfund Charges (Insurance)	311,720	350,000	350,000	380,004
<i>Intergovernmental Services</i>				
Clean Air Agency	-	11,000	11,156	15,500
Election/Registration Charges	38,820	60,000	72,933	50,200
<i>Operating Transfers to:</i>				
Street Fund	1,950,000	2,100,000	2,100,000	2,358,000
Unemployment Insurance	24,000	32,400	32,400	36,000
Capital Improvement Fund	1,934,103	1,700,000	-	-
Debt Service	-	-	-	53,413
Resource Conservation	45,000	-	-	-
General Govt Services Total	\$ 4,688,074	\$ 4,627,986	\$ 2,906,489	\$ 3,299,483

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Downtown Issaquah Association	\$ 25,000	\$ 35,000	\$ 35,000	\$ 36,225
Historical Society	52,173	72,486	71,756	80,000
F.I.S.H. Operating Support	20,000	22,000	22,000	23,000
Worker's Comp Program	15,819	17,000	13,676	17,000
King County Historic Services	-	4,800	-	4,800
LEOFF Medical	12,900	10,000	11,647	10,000
Enterprise Seattle	10,000	5,000	5,000	5,000
Association of Washington Cities	9,060	10,500	10,983	16,041
Suburban Cities Association	7,628	9,300	9,507	14,500
Puget Sound Regional Council	8,776	11,000	10,439	15,000
Bank Service Charges	3,174	3,000	3,433	5,000
Fourth of July Festival	2,500	2,500	2,500	5,000
Satellite/Radio Access - EOC	14,436	13,100	19,203	20,000
Mountains to Sound Greenway	5,000	10,000	-	10,000
Eastside Leadership	3,000	5,400	5,510	5,500
At Work	-	28,000	28,000	20,000
Covenant Church/World Vision	-	-	5,000	-
Eastside Tourism Study	-	-	5,000	-
Holiday Promotions	-	-	2,500	-
Cascade Land Conserv-City Pgm	-	-	-	5,000
Economic Vitality	49,659	-	1,906	-
State Business License Program	23,598	-	-	-
Labor Negotiations	825	-	-	20,000
Medical Plan Administration	8,096	8,200	9,915	12,000
Miscellaneous	18,463	3,300	4,372	3,300
Total Miscellaneous Contributions	\$ 290,107	\$ 270,586	\$ 277,347	\$ 327,366

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

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 AND 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

2008 WORK PLAN FOCUS

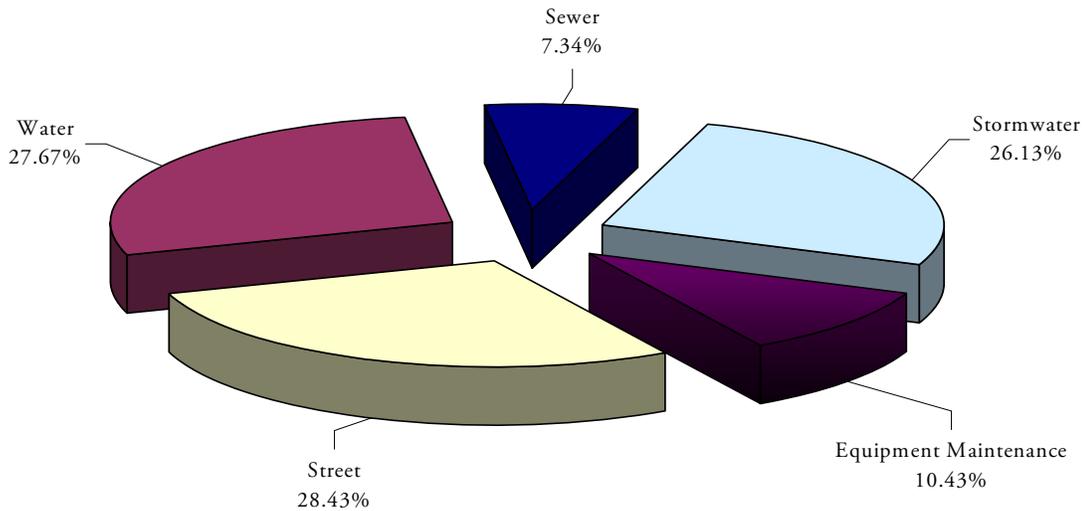
- ☞ Pavement Management Program
- ☞ Continue to improve Emergency Management operations:
 - ✓ Stay compliant with National Incident Management System requirements
 - ✓ Incorporate lessons learned from 2007 events and exercises
 - ✓ Participate in Sound Shake 08 disaster exercise
 - ✓ Work with Issaquah Citizen Corps on CERT program
- ☞ Integrate Issaquah Highlands infrastructure in maintenance program
- ☞ Integrate Talus infrastructure in maintenance program
- ☞ Graffiti removal
- ☞ NW Gilman pedestrian bridge refurbishment
- ☞ Convert Pedestrian signal head to LED

- ☞ Leak detection program
- ☞ Chlorine system upgrades
- ☞ Cathodic protection system upgrade
- ☞ Work on NPDES permit requirements
- ☞ Sewer and storm line cleaning
- ☞ Deliver safe drinking water
- ☞ Maintain safe streets
- ☞ Maintain sewage collection system
- ☞ Maintain Storm Water collection system
- ☞ Maintain a reliable fleet

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	6.00	1.00	8.00	-	21.00
Signal Technician	2.00	-	-	-	-	2.00
Utility Technician	-	1.00	-	-	-	1.00
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	-	1.12	-	-	-	1.12
<i>Total PWO Positions</i>	<u>12.40</u>	<u>12.07</u>	<u>3.20</u>	<u>11.40</u>	<u>4.55</u>	<u>43.62</u>

PWO Staff Allocation



PWO Capital Items Included Elsewhere in Budget		
General Projects:		
Generator/Switch - Senior Center	\$	95,000
Generator - Community Center		70,000
EOC/Training Room Ceiling		35,000
Traffic Signal Shop Clean-Room		28,000
Mobile/Field Computing Equipment		90,000
Emergency Fuel Truck		75,000
General Total		\$ 393,000
Street Projects:		
Street Overlay Program	\$	700,000
Traffic Signal Loop Replacement		20,500
Street Total		\$ 720,500
Water Projects:		
Water Main Looping	\$	40,000
Chlorine System Upgrade		25,000
Cemetery Reservoir Upgrade		18,000
Cemetery Reservoir Fencing		25,000
Water Total		\$ 108,000
Storm Water Projects:		
Grade Laser - Pipe Installation	\$	8,000
Storm Water Total		\$ 8,000
Total PWO Capital Projects Elsewhere in Budget		\$ 1,229,500

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 1,130,317	\$ 1,221,767	\$ 1,472,523	\$ 2,045,023
Street and Curb Permits	60,635	65,000	120,902	65,000
Motor Vehicle Fuel Tax	442,656	400,000	564,134	619,000
Charges for Services	53,175	42,000	15,990	36,000
Investment Interest	24,530	25,000	25,442	25,000
Miscellaneous	351,711	886,059	964,630	400,000
MDRT Contributions	2,239,253	2,648,803	2,459,116	2,434,016
General Fund Transfer	1,950,000	2,100,000	2,100,000	2,358,000
<i>Total Fund Revenue</i>	<u>\$ 6,252,277</u>	<u>\$ 7,388,629</u>	<u>\$ 7,722,737</u>	<u>\$ 7,982,039</u>

EXPENDITURE COMPARISONS

Street Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Maintenance & Operations</i>				
Salaries	\$ 529,442	\$ 706,904	\$ 628,558	\$ 764,874
Overtime	55,003	77,000	61,787	27,616
Benefits	225,928	299,450	270,356	340,332
Supplies	141,151	227,548	192,014	224,906
Professional Services	66,474	44,980	40,859	27,436
Other Services & Charges	185,771	306,075	259,548	347,520
Stormwater Charges	-	42,000	5,879	12,000
Traffic Signal Utility Charges	33,777	43,860	35,595	45,360

EXPENDITURE COMPARISONS (Cont.)

Street Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Maintenance & Operations(cont.)</i>				
Street Light Utility Charges	134,227	158,880	134,202	158,880
King County Signal Maintenance	1,158	3,000	-	3,000
Capital Costs	5,203	-	-	29,900
I/F Vehicle Repair/Replace	309,300	315,600	315,600	354,000
<i>Subtotal</i>	\$ 1,687,434	\$ 2,225,297	\$ 1,944,398	\$ 2,335,824
<i>MDRT</i>				
Salaries	\$ 450,883	\$ 448,642	\$ 499,284	\$ 443,678
Benefits	154,603	163,311	166,032	158,788
Supplies	14,971	17,550	13,246	15,450
Professional Services	1,568,015	2,000,000	1,893,777	1,800,000
Other Services & Charges	15,036	19,300	20,424	16,100
<i>Subtotal</i>	\$ 2,203,508	\$ 2,648,803	\$ 2,592,763	\$ 2,434,016
<i>Other Charges</i>				
Engineering Charges	\$ 687,600	\$ 820,800	\$ 820,800	\$ 1,218,800
Interfund Charges	150,461	184,748	178,855	202,468
Street Facility Inventory	20,001	-	-	-
Transfer to Resource Conservation	30,750	30,750	30,750	30,750
Ending Fund Balance	1,472,523	1,428,231	2,155,171	1,510,181
<i>Subtotal</i>	\$ 2,361,335	\$ 2,464,529	\$ 3,185,576	\$ 2,962,199
<i>Total Street Fund</i>	\$ 6,252,277	\$ 7,338,629	\$ 7,722,737	\$ 7,732,039

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.

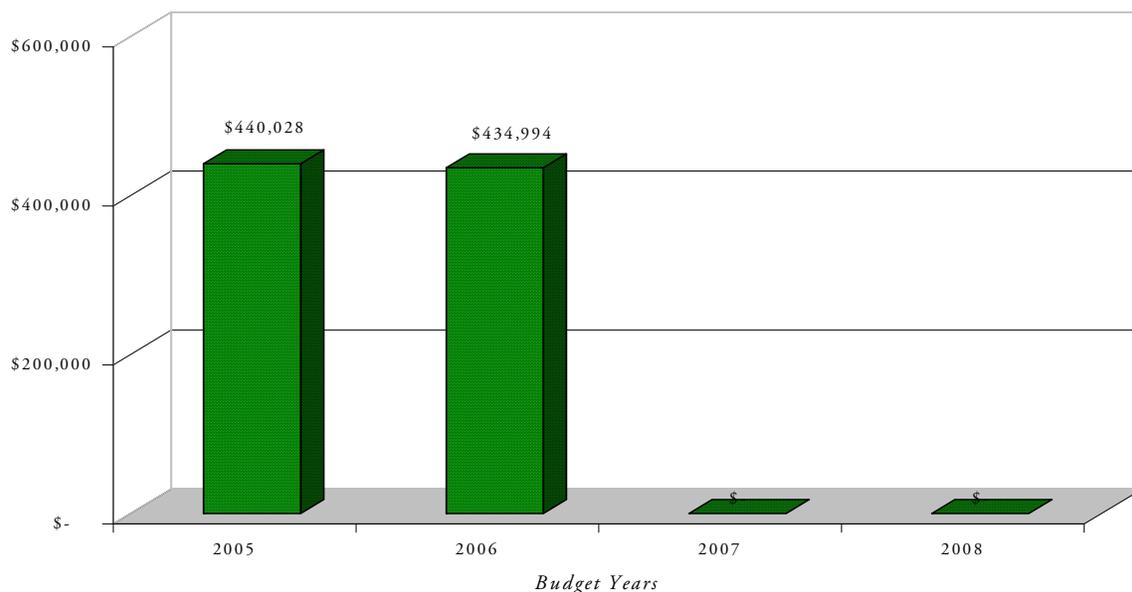
REVENUE COMPARISONS

Arterial Street Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 440,028	\$ 440,028	\$ 440,028	\$ -
Motor Vehicle Fuel Tax	-	-	-	-
Total Fund Revenue	\$ 440,028	\$ 440,028	\$ 440,028	\$ -

EXPENDITURE COMPARISONS

Arterial Street Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Transfer to Street Improvement	\$ -	\$ 245,177	\$ 245,177	\$ -
Transfer to Newport Way Construction	-	194,851	194,851	-
Debt Service	-	-	-	-
Ending Fund Balance	440,028	-	-	-
Total Fund Expenditures	\$ 440,028	\$ 440,028	\$ 440,028	\$ -

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.

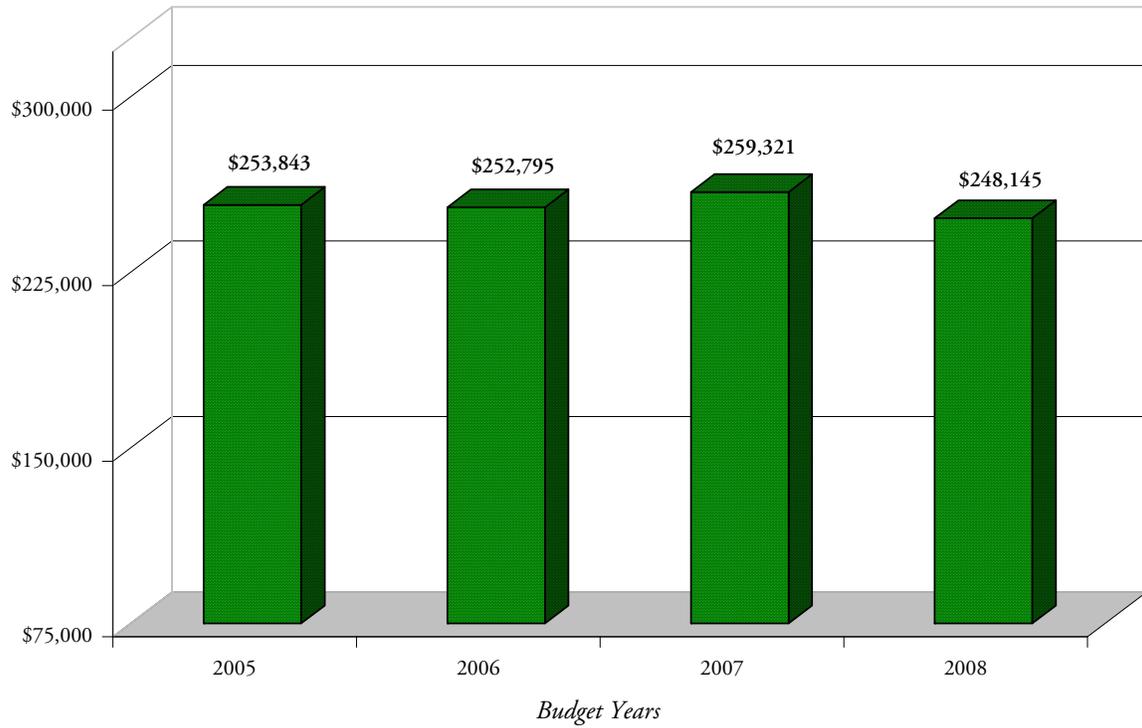
REVENUE COMPARISONS

Cemetery Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 253,843	\$ 255,043	\$ 252,795	\$ 256,445
Charges for Services	40,775	40,000	44,800	43,000
Investment Interest	12,265	10,000	12,721	11,000
<i>Total Fund Revenue</i>	<u>\$ 306,883</u>	<u>\$ 305,043</u>	<u>\$ 310,316</u>	<u>\$ 310,445</u>

EXPENDITURE COMPARISONS

Cemetery Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 9,425	\$ 14,500	\$ 12,155	\$ 15,000
Benefits	1,065	1,960	1,310	1,800
Supplies	3,017	500	554	500
Other Services & Charges	15,581	19,600	11,976	20,000
Capital Outlay	-	-	-	-
Transfers to General Fund	25,000	25,000	25,000	25,000
Ending Fund Balance	252,795	243,483	259,321	248,145
<i>Total Fund Expenditures</i>	<u>\$ 306,883</u>	<u>\$ 305,043</u>	<u>\$ 310,316</u>	<u>\$ 310,445</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

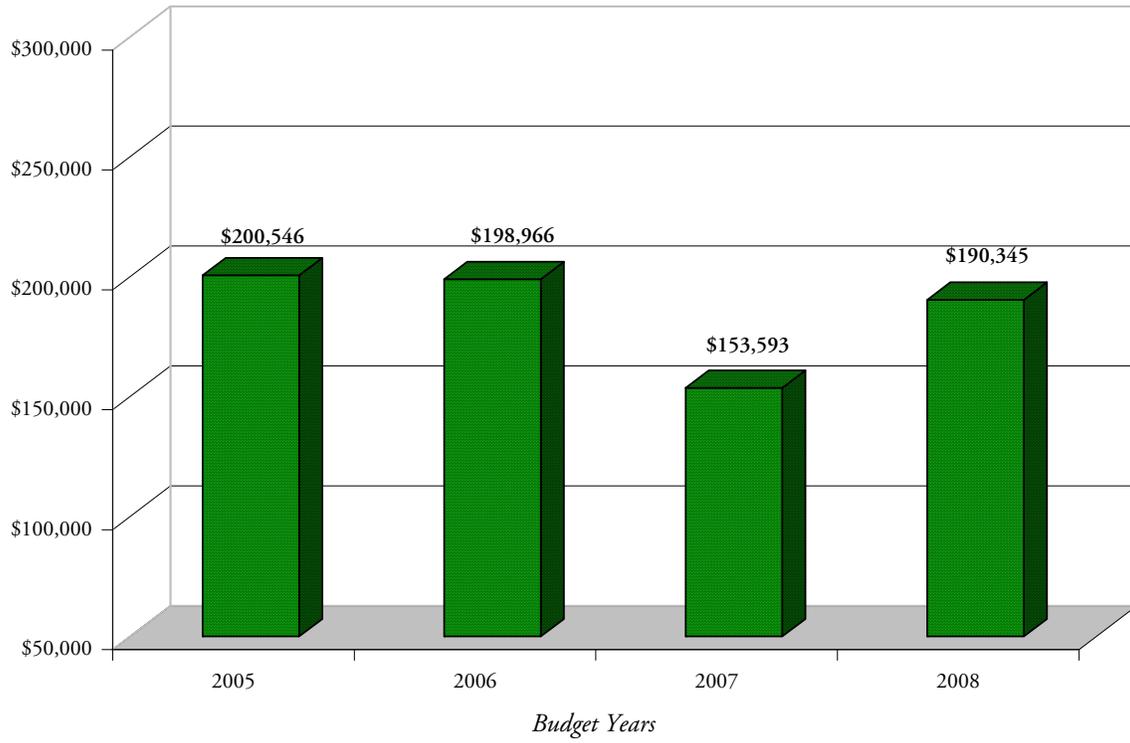
Municipal Art Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 200,546	\$ 201,690	\$ 198,966	\$ 215,845
Admissions Tax	157,536	160,000	151,069	158,000
Investment Interest	9,768	5,000	9,939	8,000
Grants/Donations	5,085	5,000	-	7,000
Project Contributions	9,307	-	-	-
Total Fund Revenue	\$ 382,242	\$ 371,690	\$ 359,974	\$ 388,845

EXPENDITURE COMPARISONS¹

Municipal Art Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Arts Commission Administered:</i>				
Construction Project Art	\$ 20,534	\$ 55,730	\$ 48,217	\$ 27,500
General Granting	71,843	130,000	84,160	137,000
<i>Institutional Art Funding:</i>				
Village Theater	50,000	-	45,000	-
Contracted Coordinator	23,640	21,000	24,012	24,000
Supplies	-	500	-	500
Miscellaneous	1,598	6,500	3,195	6,500
Art Maintenance Program	1,661	3,000	1,797	3,000
Transfers to General Fund	14,000	-	-	-
Ending Fund Balance	198,966	154,960	153,593	190,345
Total Fund Expenditures	\$ 382,242	\$ 371,690	\$ 359,974	\$ 388,845

¹ Potential 2008 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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 342,899	\$ 355,187	\$ 379,357	\$ 336,553
Contract Fees	5,482	3,500	1,441	1,500
Administrative Fees	186,683	200,000	186,687	200,000
Shared Profits	28,530	13,000	16,071	18,000
Grants - General	55,502	110,235	212,718	110,000
Investment Interest	19,164	18,000	22,952	20,000
Miscellaneous	125	-	10,562	110,000
Transfer-in from General Fund	45,000	-	-	-
Transfer-in from Street	30,750	30,750	30,750	30,750
Transfer-in from Water/Storm	163,652	176,000	176,000	176,000
<i>Total Fund Revenue</i>	<u>\$ 877,787</u>	<u>\$ 906,672</u>	<u>\$ 1,036,538</u>	<u>\$ 1,002,803</u>

EXPENDITURE COMPARISONS

Resource Conservation Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 233,875	\$ 278,334	\$ 272,877	\$ 401,715
Overtime	1,065	2,000	510	2,000
Benefits	83,580	95,920	90,581	148,387
Supplies	39,505	33,800	40,747	42,600
Professional Services	122,059	214,700	101,063	219,050
Other Services & Charges	18,346	73,500	24,397	51,400
Ending Fund Balance	379,357	208,418	506,363	137,651
<i>Total Fund Expenditures</i>	<u>\$ 877,787</u>	<u>\$ 906,672</u>	<u>\$ 1,036,538</u>	<u>\$ 1,002,803</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.

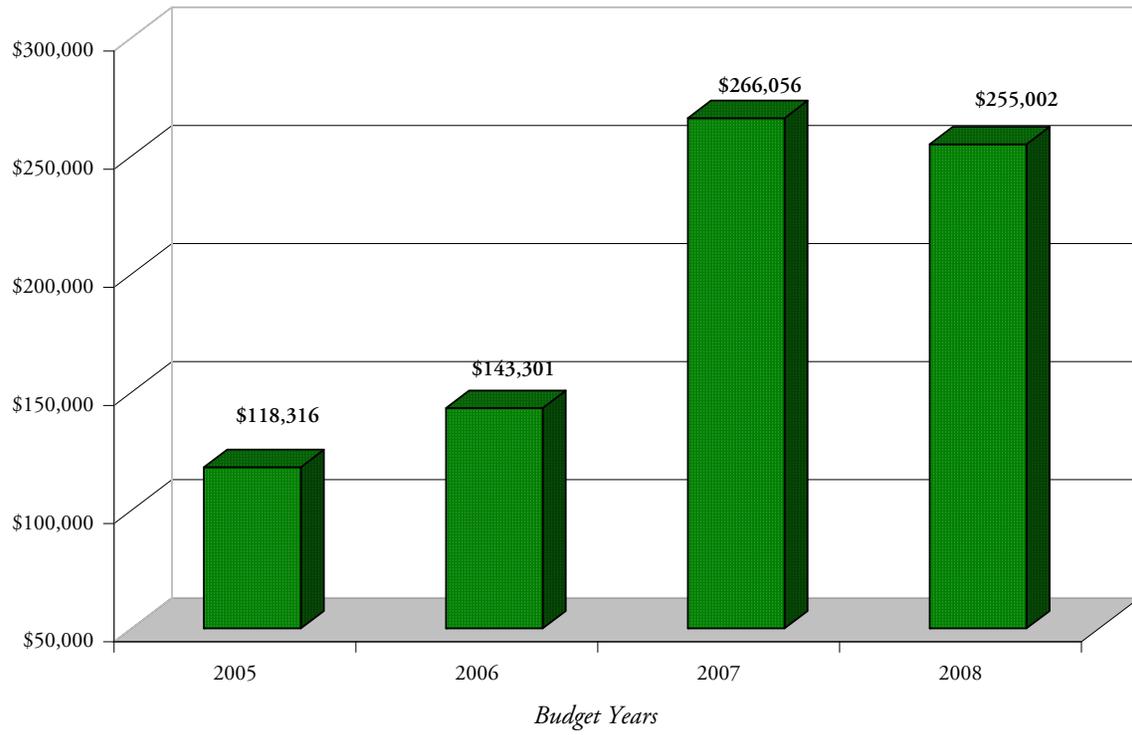
REVENUE COMPARISONS

Cable TV Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 118,316	\$ 126,012	\$ 143,301	\$ 242,797
Franchise Fees	229,872	225,000	329,888	320,150
Investment Interest	554	-	9,716	9,000
<i>Total Fund Revenue</i>	<u>\$ 348,742</u>	<u>\$ 351,012</u>	<u>\$ 482,905</u>	<u>\$ 571,947</u>

EXPENDITURE COMPARISONS

Cable TV Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 72,259	\$ 82,072	\$ 81,607	\$ 88,547
Benefits	24,897	28,850	26,505	31,202
Supplies & Equipment	8,465	13,500	15,948	37,500
Professional Services	11,244	41,200	1,518	51,200
Other Services & Charges	3,572	8,300	1,267	8,500
Equipment Replacement	5,004	5,004	5,004	12,000
Transfer to General Fund	80,000	85,000	85,000	87,996
Ending Fund Balance	143,301	87,086	266,056	255,002
<i>Total Fund Expenditures</i>	<u>\$ 348,742</u>	<u>\$ 351,012</u>	<u>\$ 482,905</u>	<u>\$ 571,947</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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 17,608	\$ 3,488	\$ 9,591	\$ 14,391
Hotel-Motel Lodging Tax	50,103	56,000	85,329	76,000
Transfer in from General Fund	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 67,711</u>	<u>\$ 59,488</u>	<u>\$ 94,920</u>	<u>\$ 90,391</u>

EXPENDITURE COMPARISONS

Lodging Tax Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Issaquah's Visitor's Info Center	\$ 34,120	\$ 39,000	\$ 39,000	\$ 44,140
New Visitor's Bureau	-	-	-	10,000
Historical Society/Trolley	8,000	8,000	8,000	11,000
Community Events	8,000	-	-	5,000
Advertising - Promote Issaquah/Distribution	8,000	9,000	-	10,000
Tourism Web Site Development	-	-	-	10,000
Ending Fund Balance	9,591	3,488	47,920	251
<i>Total Fund Expenditures</i>	<u>\$ 67,711</u>	<u>\$ 59,488</u>	<u>\$ 94,920</u>	<u>\$ 90,391</u>



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, 2007 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	12/31/2007 Outstanding Bond Balance
<i>Voted-In Debt:</i>					
Street/Cemetery/Park ¹	2/1/1998	\$ 2,235,000	4.24	12/1/2008	\$ 265,000
Senior Center	12/1/2001	\$ 1,500,000	4.42	12/1/2021	1,175,000
ITS/Police Refunding ¹	12/1/2005	\$ 4,745,000	4.34	12/1/2025	4,120,000
Parks	12/1/2006	\$ 6,250,000	3.91	12/1/2026	6,025,000
<i>Total Voted-In Debt</i>					<u>\$ 11,585,000</u>
<i>Non-Voted Debt (Councilmanic):</i>					
Community Center	12/1/1995	\$ 3,460,000	5.17	12/1/2010	\$ 900,000
Police Station/Jail	7/15/1999	\$ 7,950,000	4.86	1/1/2009	725,000
Police Station/Misc.	12/15/2000	\$ 2,660,000	5.00	1/1/2011	455,000
Fire Station, Property	12/1/2001	\$ 10,100,000	4.38	12/1/2021	7,915,000
Highlands Park Facilities	12/1/2004	\$ 3,820,000	4.14	12/1/2024	3,410,000
Police/Barn Refunding ²	12/1/2006	\$ 3,485,000	4.05	1/1/2021	3,485,000
Police Station Refunding ³	1/1/2007	\$ 5,100,000	3.98	1/1/2019	5,100,000
<i>Total Non-Voted Debt</i>					<u>\$ 21,990,000</u>
<i>Total Debt</i>					<u>\$ 33,575,000</u>

Information on anticipated 2008 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)

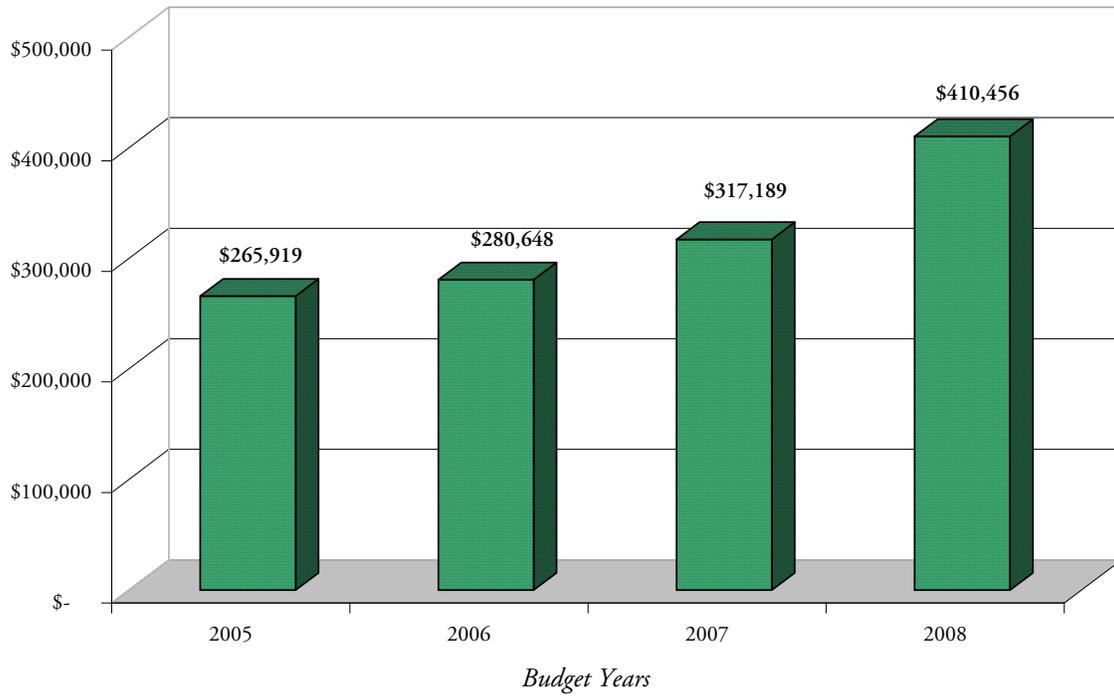
REVENUES

Unlimited Debt Service Fund (Voted-In) Revenue		2008 Budget
Estimated Beginning Fund Balance January 1, 2008		\$ 317,189
<i>Property Taxes:</i>		
1998 Street/Cemetery/Park (Refunding Bond)	\$ 275,000	
2001 Senior Center	121,000	
2005 Street ITS/Police Refunding	523,000	
2006 Park Bond	470,000	
<i>Total Taxes</i>		<u>\$ 1,389,000</u>
Investment Interest		15,000
Transfer-in From General Fund		53,413
<i>Total Fund Revenue</i>		<u>\$ 1,774,602</u>

EXPENDITURES

Unlimited Debt Service Fund (Voted-In) Expenditures		2008 Budget
<i>Long Term Debt - Principal</i>		
1998 Street/Cemetery/Park	\$ 265,000	
2001 Senior Center	60,000	
2005 Street ITS/Police Station Refunding	330,000	
2006 Park Bond	220,000	
<i>Total Principal</i>		<u>\$ 875,000</u>
<i>Long Term Debt - Interest</i>		
1998 Street/Cemetery/Park	\$ 12,190	
2001 Senior Center	58,060	
2005 Street ITS/Police Station Refunding	182,470	
2006 Park Bond	236,426	
<i>Total Interest</i>		<u>\$ 489,146</u>
<i>Total Voted-In Long Term Debt</i>		<u>\$ 1,364,146</u>
Estimated Ending Fund Balance December 31, 2008		410,456
<i>Total Fund Expenditures</i>		<u>\$ 1,774,602</u>

Unlimited Debt Service Fund
Ending Fund Balance



LIMITED DEBT SERVICE FUND
(Non-Voted)

REVENUES

Limited Debt Service Fund (Non-Voted) Revenue	2008 Budget
Estimated Beginning Fund Balance January 1, 2008	\$ 613,283
Transfer-in (Capital Improvement Fund)	2,449,484
<i>Total Fund Revenue</i>	<u>\$ 3,062,767</u>

EXPENDITURES

Limited Debt Service Fund (Non-Voted)		2008 Budget
<i>Long Term Debt - Principal</i>		
1995 Community Center	\$ 285,000	
1999 Police/Jail Facility/Eastside Bypass	355,000	
2000 Police Station/Miscellaneous	105,000	
2001 Fire Station/Miscellaneous	415,000	
2004 Highlands Park Facilities	145,000	
2006 Police/Barn Refunding	155,000	
2007 Police Station Refunding	35,000	
<i>Total Principal</i>		<u>\$ 1,495,000</u>
<i>Long Term Debt - Interest</i>		
1995 Community Center	\$ 49,373	
1999 Police/Jail Facility/Eastside Bypass	26,828	
2000 Police Station/Miscellaneous	19,659	
2001 Fire Station/Miscellaneous	384,655	
2004 Highlands Park Facilities	139,044	
2006 Police/Barn Refunding	139,000	
2007 Police Station Refunding	201,688	
<i>Total Interest</i>		<u>960,247</u>
<i>Total Non-Voted Long Term Debt</i>		<u>\$ 2,455,247</u>
Estimated Ending Fund Balance December 31, 2008		<u>607,520</u>
<i>Total Fund Expenditures</i>		<u>\$ 3,062,767</u>

L.I.D. DEBT SERVICE FUND

REVENUES

L.I.D. Debt Service Fund		2008 Budget
Estimated Beginning Fund Balance January 1, 2008		\$ -
<i>Assessment Interest:</i>		
L.I.D. #23 ¹	\$ -	
<i>Assessment Principal:</i>		
L.I.D. #23	\$ -	
<i>Total Principal and Interest</i>		\$ -
<i>Total Fund Revenue</i>		\$ -

EXPENDITURES

L.I.D. Debt Service Fund		2008 Budget
<i>Long Term Debt - Principal</i>		
L.I.D. #23	\$ -	
<i>Total Principal</i>		\$ -
<i>Long Term Debt - Interest</i>		
L.I.D. #23	\$ -	
<i>Total Interest</i>		\$ -
<i>Total L.I.D. Debt Service Long Term Debt</i>		\$ -
Estimated Ending Fund Balance December 31, 2008		-
<i>Total Fund Expenditures</i>		\$ -

L.I.D. BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/08 Outstanding Bond Balance
L.I.D. #23 – Mall Street Sidewalk Improvements ¹	2008	\$1,100,000	%	2018	\$1,100,000

¹ Above dollar amounts are estimates. First debt payment would occur in 2009

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.

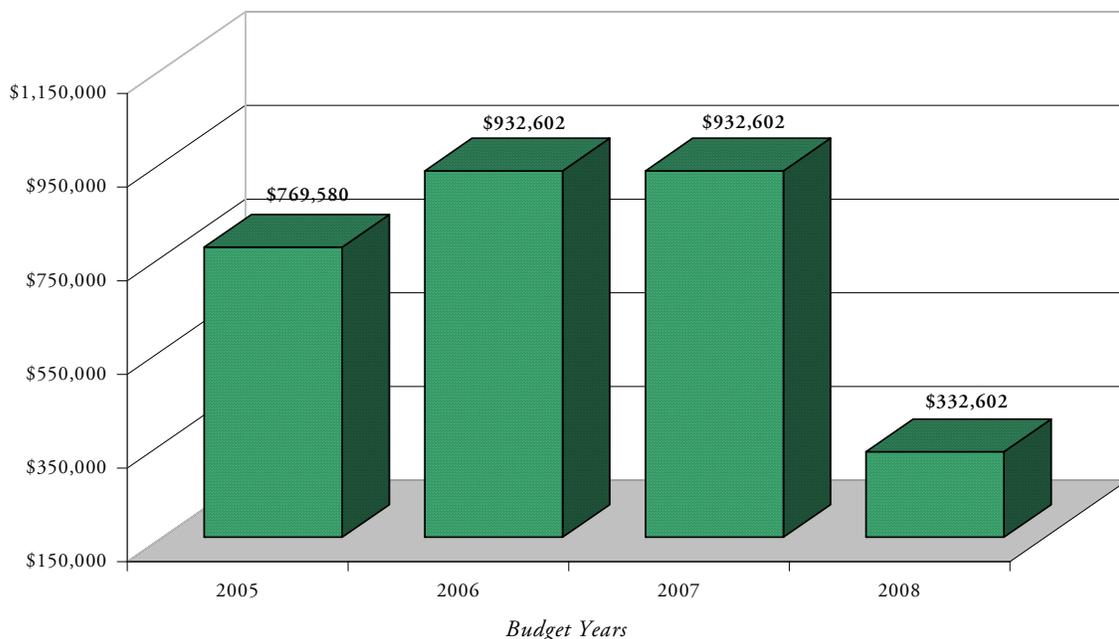
REVENUES

L.I.D. Guaranty Fund Revenue	2008 Budget
Beginning Fund Balance	\$ 932,602
Transfer-in from LID Debt Fund	-
<i>Total Fund Revenue</i>	<u>\$ 932,602</u>

EXPENDITURES

L.I.D. Guaranty Fund Expenditures	2008 Budget
Transfer of Excess Funds to General Fund	\$ 600,000
Ending Fund Balance	<u>332,602</u>
<i>Total Fund Expenditures</i>	<u>\$ 932,602</u>

L.I.D. Guaranty Fund
Ending Fund Balance



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	2008 Budget
Estimated Beginning Fund Balance January 1, 2008	\$ 62,300
Investment Interest	20,000
<i>Total Fund Revenue</i>	<u>\$ 82,300</u>

EXPENDITURES

Arbitrage Rebate Fund Expenditures	2008 Budget
Arbitrage Rebate	\$ -
Ending Fund Balance	<u>82,300</u>
<i>Total Fund Expenditures</i>	<u>\$ 82,300</u>



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
- § 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 (30%) dedicated to capital improvements by Council policy. Excise tax proceeds are to be used solely for financing capital projects specified in a Capital Improvement Plan and such funds are intended to be in addition to other funds that may be reasonably available for such capital projects.

REVENUE COMPARISON

Capital Improvement Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 2,997,300	\$ 2,648,432	\$ 3,143,134	\$ 3,623,023
Local Retail Sales Tax	3,375,055	3,235,000	3,592,880	3,698,570
Real Estate Excise Tax	2,246,451	1,600,000	1,845,011	1,600,000
King County Road Levy	225,500	300,000	300,000	200,000
Investment Interest	151,385	95,000	172,132	150,000
Alexander House Rental	17,268	17,500	17,268	17,300
Office Space Rental	120,211	70,000	83,526	25,000
Other Rental Income	86,246	60,300	67,739	75,400
Transfer-in From General Fund	1,934,103	1,700,000	-	-
Interfund Loan Proceeds	-	-	-	-
Sale of Fixed Assets	-	-	145,800	-
Interfund Loan Interest	-	-	-	-
Grant Proceeds/Contributions	-	-	92,172	250,000
<i>Total Fund Revenue</i>	<u>\$ 11,153,519</u>	<u>\$ 9,726,232</u>	<u>\$ 9,459,662</u>	<u>\$ 9,639,293</u>

EXPENDITURE COMPARISONS

Capital Improvement Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Street Maintenance Program	\$ 633,496	\$ 660,000	\$ 613,252	\$ 700,000
Sidewalk Enhancement Program	38,053	244,000	194,722	-
Other Services & Charges	86,281	50,000	69,632	388,000
Capital Outlay	2,480,107	3,170,500	604,656	1,945,500
Sound Transit Fire Station	1,000,000	-	-	-
Equipment (new employees)	38,989	70,500	31,607	45,000
Minor Equipment (EOC)	1,728	11,300	9,432	15,000
Vehicle Replacement Charges	759,120	819,120	819,120	879,120
Interfund Rental - City Shop	320,000	320,000	320,000	320,000
Operating Transfer (Debt Service)	2,455,691	2,449,484	2,449,484	2,449,484
Operating Transfer - Equipment Rental	195,000	74,100	74,100	-
Operating Transfer - Street Improvement	-	500,000	-	-
Operating Transfer - Fire Station #72	-	-	-	600,000
Operating Transfer - To Art Fund	1,920	-	-	-
Ending Fund Balance	<u>3,143,134</u>	<u>1,357,228</u>	<u>4,273,657</u>	<u>2,297,189</u>
<i>Total Fund Expenditures</i>	<u>\$ 11,153,519</u>	<u>\$ 9,726,232</u>	<u>\$ 9,459,662</u>	<u>\$ 9,639,293</u>

STREET MAINTENANCE PROGRAM

Repair and overlay program for local access streets \$700,000

OTHER SERVICES AND CHARGES

Central Issaquah Subarea Plan..... \$253,000

Pool Feasibility Study..... 85,000

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

Total Other Services and Charges \$388,000

CAPITAL OUTLAY ITEMS

Capital Improvement Fund Capital Outlay Items	
Central Park Stormwater Management	\$ 255,000
Family Dressing Rooms - Pool	225,000
ARCH - Low Income Housing	150,000
Artificial Turf Sports Field	133,000
Fire Station #71 Roof	120,000
City Hall NW Siding	95,000
Generator/Switch - Senior Center	95,000
PWO Mobile Computing Equipment	90,000
Office 2007 Upgrades	87,000
Swamp & Big Tree Trail Improvements	75,000
Generator - Community Center	70,000
Two (2) 12-Passenger Vans	50,000
TV21/Chamber Room Upgrade	50,000
ADA Entrance Door - Pool	41,000
Community Center Transfer Switch	35,000
Heat Pump/HVAC Upgrade - CHNW	35,000
3/4 Ton Truck - Facilities	35,000
EOC/Training Room Ceiling	35,000
City Shop Hazmat bay Enclosure	30,000
Traffic Signal Clean Room	28,000
GIS Analyst Equipment	26,000
Village Theatre (3/5)	20,000
Park Recycling Containers	20,000
4-yard Top Dresser	20,000
Council Chairs/Audience Chairs	20,000
Auxiliary Backup Data Center	18,000
City Hall NW Seismic Retrofit	16,000
Park Facilities Equipment	15,000
Tibbetts Manor Irrigation	15,000
Gilman Boulevard Irrigation	10,000

Capital Improvement Fund Capital Outlay Items (cont.)		
Heating System - Hay Barn	10,000	
EOC Backup Data Server	10,000	
City Shop Decant Berm	8,000	
Metal Detector - Community Center	3,500	
<i>Total Capital Outlay Items</i>		\$ 1,945,500

VEHICLE REPLACEMENT CHARGE

Charges from the Equipment Rental Fund to build up reserves for the replacement of vehicles and other major equipment \$879,120

OPERATING TRANSFER (DEBT)

Transfer to the Debt Service Fund to cover Councilmanic Debt. \$2,449,484

OPERATING TRANSFER (FIRE STATION #72)

Transfer to the Fire Station #72 Construction Fund. \$600,000

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 3,895,046	\$ 3,391,260	\$ 3,652,031	\$ 3,532,031
Miscellaneous Donations	607,742	-	562,625	-
Grants (IAC)	-	-	-	-
Investment Interest	171,505	155,000	178,096	170,000
<i>Total Fund Revenue</i>	<u>\$ 4,674,293</u>	<u>\$ 3,546,260</u>	<u>\$ 4,392,752</u>	<u>\$ 3,702,031</u>

EXPENDITURE COMPARISONS

Mitigation Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Police	\$ 3,642	\$ -	\$ -	\$ 16,000
Fire	39,661	427,000	315,297	-
Parks	34,283	110,000	85,193	1,490,000
General Services	210,387	-	-	179,000
Critical Areas	-	30,000	25,928	-
Transfer to Stormwater Capital	170,936	-	-	-
Transfer to City Shop Construction	100,000	-	-	-
Transfer to Fire Station #72	-	-	-	600,000
Street Improvement Fund Transfer	463,353	-	-	1,000,000
Interfund Loan Issued	-	-	-	-
Ending Fund Balance	<u>3,652,031</u>	<u>2,979,260</u>	<u>3,966,334</u>	<u>417,031</u>
<i>Total Fund Expenditures</i>	<u>\$ 4,674,293</u>	<u>\$ 3,546,260</u>	<u>\$ 4,392,752</u>	<u>\$ 3,702,031</u>

EXPENDITURE DETAIL

Mitigation Fund Expenditure Detail		2008 Budget
<i>Parks</i>		
Squak Valley Park Improvements	\$ 1,160,000	
Artificial Turf Sports Field	330,000	
<i>Total Parks Mitigation Fund Expenditures</i>		<u>\$ 1,490,000</u>
<i>Police</i>		
Digital Cameras and Workstation	\$ 6,000	
Ten Tasers	10,000	
<i>Total Police Mitigation Fund Expenditures</i>		<u>\$ 16,000</u>
<i>General</i>		
Emergency Fuel Truck	\$ 75,000	
Reverse 911 Notification System	75,000	
Information Technology Utility Truck	29,000	
<i>Total General Mitigation Fund Expenditures</i>		<u>\$ 179,000</u>

TRANSFER TO FIRE STATION #72 CONSTRUCTION FUND

To build up reserves for construction of Fire Station #72
 at the Transit Center site..... \$600,000

TRANSFER TO STREET IMPROVEMENT FUND

Funds for the design, right-of-way land acquisition and
 construction of the I-90 undercrossing road. \$1,000,000

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

LID #23 Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Investment Interest	-	-	-	5,000
Assessments	-	-	-	-
Interfund Loan Received	-	-	-	1,100,000
Bond Proceeds	-	-	-	1,100,000
<i>Total Fund Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,205,000</u>

EXPENDITURE COMPARISONS

L.I.D. #23 Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
L.I.D. #23 Improvements	\$ -	\$ -		\$ 1,050,000
Interfund Loan Repayment	-	-		1,100,000
Interfund Loan Interest				15,000
Bond Issuance Costs				40,000
Ending Fund Balance	<u>-</u>	<u>-</u>		<u>-</u>
<i>Total Fund Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,205,000</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.

2008 WORKPLAN FOCUS

- ✘ Construct the I-90 Issaquah High Point Trail Connection from Sunset Interchange to Lake Sammamish Trail. (*City Goal #1*)
- ✘ Continue the design and environmental documentation process for Newport Way improvements SR-900 to Oakcrest Drive. (*City Goals #1 & #3*)
- ✘ Continue efforts to obtain funding and acquire property for the I-90 undercrossing roadway improvements. (*City Goal #1*)
- ✘ Construct Newport Way/Sunset Way signal and street improvement project. (*City Goal #1*)
- ✘ Construct Roundabout at SE 43rd and East Lake Sammamish Parkway. (*City Goal #1*)

REVENUE COMPARISONS

Street Improvement Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 3,035,324	\$ 7,756,277	\$ 4,955,405	\$ 5,577,132
Real Estate Excise Tax	2,246,451	1,600,000	1,845,011	1,600,000
Investment Interest	198,283	150,000	240,420	230,000
Bond Proceeds	-	-	-	-
Grants/Contributions	658,662	3,345,701	1,257,859	8,762,890
Transfer-in from Mitigation Fund	463,353	-	-	1,000,000
Transfer-in from Capital Improvement	-	500,000	-	-
Transfer-in from Arterial Street	-	245,177	245,177	-
Sale of Fixed Assets	-	-	-	-
Interfund Loan from Equipment Rental	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 6,602,073</u>	<u>\$ 13,597,155</u>	<u>\$ 8,543,872</u>	<u>\$ 17,170,022</u>

GRANTS/CONTRIBUTIONS

Street Improvement Fund Grants/Contributions Detail		2008 Total
SR900 Pedestrian Trail	\$ 3,850,000	
Southeast Bypass	3,421,890	
Newport/Sunset Traffic Signal	505,000	
E. Lake Sammamish Roundabout	469,000	
High Point Trail Extension	309,000	
E. Lake Sammamish/56th Intersection	208,000	
<i>Total Street Improvement Grants and Contributions</i>		\$ 8,762,890

EXPENDITURE COMPARISONS^{1,2}

Street Improvement Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Street Projects	\$ 1,576,668	\$ 6,765,385	\$ 3,974,720	\$ 14,016,390
Interfund Loan Repayment	-	2,000,000	2,000,000	-
Interfund Loan Interest	70,000	2,800	59,111	-
Ending Fund Balance	4,955,405	4,828,970	2,510,041	3,153,632
<i>Total Fund Expenditures</i>	<u>\$ 6,602,073</u>	<u>\$ 13,597,155</u>	<u>\$ 8,543,872</u>	<u>\$ 17,170,022</u>

¹ Southeast Bypass – \$3,421,890 related to a pending FHWA grant and \$25,000 of 2007 Carryover Funds have been included.

² Providence Point Safety Improvements - \$148,000 of estimated 2007 carryover design costs and safety improvements of \$300,000 are included.. The estimated \$3,100,000 for construction costs were not included. Due to limited cash reserves available, funding options need to be developed in conjunction with other on-going

STREET IMPROVEMENT CAPITAL PROJECTS

Street Improvement Fund Projects	
<i>Public Works Operations (PWO):</i>	
Traffic Signal Loop Replacement	\$ 20,500
<i>Total PWO Street Projects</i>	<u>\$ 20,500</u>
<i>Public Works Engineering (PWE):</i>	
Radar Speed Signs	\$ 35,000
Traffic Calming	29,000
Southeast Bypass ¹	3,446,890
I-90 Undercrossing	2,483,000
Complete Streets Program	500,000
Traffic Signal Upgrades	49,000
Juniper Bridge	2,000
Dogwood Bridge Replacement	50,000
Rainier Blvd. North Improvements	100,000
North Spar Road (to King County) ²	350,000
E. Lake Sammamish Pkwy & SE 56th St Intersection Improvements	280,000
Highpoint Trail Expansion	341,000
Providence Point Safety Improvements	448,000
Newport/Sunset Signal	525,000
NW Juniper Street Improvements	317,000
E. Lake Sammamish Pkwy/43rd Roundabout	594,000
SR900 Pedestrian Improvement ¹	4,050,000
NW Sammamish/W. Lake Sammamish Improvement	250,000
Maple Street Extension	100,000
SE 56th/221 1st Place SE Improvement	46,000
<i>Total PWE Street Projects</i>	<u>\$ 13,995,890</u>
<i>Total Street Improvement Capital Projects</i>	<u>\$ 14,016,390</u>

¹ Contingent on receiving grant(s)

² North Spar Road related payment is the 6th annual payment to King County for the City's share of the Highlands North Spar Road construction cost. As of 12/31/08 \$4,900,000 will remain outstanding. Per the Interlocal Agreement, no interest is charged.

MAJOR PROJECT DESCRIPTIONS

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Traffic Signal Loop Replacements					
LOCATION: Varies					
DESCRIPTION: Grind out bad pavement area and install new pavement. Cut-in new traffic signal loops into new pavement and re-install pavement markings i.e.: crosswalks, arrows, stop bars and buttons.					
JUSTIFICATION/BENEFITS: Some traffic signal loops are in poor condition. The traffic signal loops are a large part of traffic signal operations and this includes the operation of the ITS Program. The City has 950 loops in its traffic signal system. This program replaces older and deteriorating traffic loops to ensure the integrity of the traffic signal operation.					
PRIOR YEAR ACCOMPLISHMENTS (including 2007 estimate):					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Replace loops at six intersections.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$0.00	\$0.00	\$0.00	Capital Improvement Fund	
2007 Budget	\$0.00	\$0.00	\$0.00	Non-City Source:	
2007 Estimate	\$0.00	\$0.00	\$0.00		
Year 2008	\$20,500.00	\$0.00	\$20,500.00		
Year 2009	\$39,300.00	\$0.00	\$39,300.00	Submitted By:	
Year 2010	\$20,200.00	\$0.00	\$20,200.00	Bret Heath	
Year 2011	\$0.00	\$0.00	\$0.00	Department:	
Year 2012	\$0.00	\$0.00	\$0.00	Public Works Operations	
Year 2013	\$0.00	\$0.00	\$0.00	Date: 3/12/07	
Future Years	\$0.00	\$0.00	\$0.00	Priority:	Project #:
Total Cost	\$80,000.00	\$0.00	\$80,000.00	13/13	CIPstr31

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

2008 Transportation Operational Projects Street Improvement Fund 355.00	
Program/Project Description	Amount
<p>Radar Speed Signs - Professional Services - Install 3-4 Radar Speed Signs at various locations throughout the City that includes a permanent pole mounted installation for displaying vehicle speeds with the use of an internally mounted speed radar device. The Speed Sign measures the speed of an approaching vehicle with use of an internally radar device and displays its speed on a large digital board. In addition, the speed limit for that particular roadway is placed above the vehicle's displayed speed to show if their speed is within the speed limit. These devices have been proven to slow traffic speeds by providing positive feedback to the motorist of its speed and brings its speed to a higher level of attention letting them know to slow down if they are speeding.</p>	35,000
Total 2008 Operational Projects	35,000

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Neighborhood Traffic Calming Program				
LOCATION: City wide				
DESCRIPTION: Implement the Neighborhood Traffic Calming Program Policies and Criteria.				
JUSTIFICATION/BENEFIT: To address neighborhood concerns for safety and to help preserve neighborhood characteristics by discouraging excessive use of neighborhood streets as a cut through.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 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 2008 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: Street Improvement
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$28,000	\$0	\$28,000	Submitted By: Gary Costa
2007 Estimate	\$28,000	\$0	\$28,000	
2008	\$29,000	\$0	\$29,000	Department: Public Works Engineering
2009	\$30,000	\$0	\$30,000	
2010	\$31,000	\$0	\$31,000	Date: February-07
2011	\$32,000	\$0	\$32,000	
2012	\$33,000	\$0	\$33,000	
2013	\$34,000	\$0	\$34,000	Priority:
Future Years	\$0	\$0	\$0	Project #:
Total Cost	\$217,000	\$0	\$217,000	1/1
				442100

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Issaquah SE Bypass				
LOCATION: From I-90 Sunset Interchange southerly to approximately south City limits				
DESCRIPTION: Preparation of Final EIS concluding in council decision to build or not build the Bypass Project. This document would be used should a build decision be made, which would be permitting, design, right of way and construction.				
JUSTIFICATION/BENEFIT: System improvement to reduce congestion, provide for future of City and region as to traffic growth and satisfy adopted land use and traffic concurrency ordinances. Removes high volumes of pass through traffic from Front Street. Improves existing access to I-90. Improves local access on 2nd Avenue.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Obtain a Record of Decision in 2007. Begin deliberations if needed on a build/no-build decision. Should a "build" decision be made by Council, begin the process of seeking additional funds for design, permitting, and right-of-way acquisition. With funds currently available, begin design. As additional funds become available, finalize design and permitting and begin right-of-way acquisition.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Pending funding, complete as much of the right-of-way acquisitions as possible and work on design and permitting. Future years are increased by inflation.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement
Prior Years	\$2,200,000	\$1,818,152	\$4,018,152	Non-City Source: TEA-21, TIB, King County
2007 Budget	\$0	\$75,000	\$75,000	
2007 Estimate	\$0	\$50,000	\$50,000	Submitted By: Gary Costa
2008 ⁽¹⁾	\$0	\$3,446,890	\$3,446,890	
2009	\$0	\$31,709,000	\$31,709,000	Department: Public Works Engineering
2010	\$0	\$8,371,110	\$8,371,110	
2011	\$0	\$0	\$0	Date: 2/1/2007 Revised 3/21/07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: 5/6
Future Years	\$0	\$0	\$0	
Total Cost	\$2,200,000	\$45,395,152	\$47,595,152	Project #: 440400/440401

¹ See explanation of potential funding sources on Page 5-10.

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:				
I-90 Undercrossing Improvements				
LOCATION: West of and parallel to Front St/E Lake Sammamish Pkwy btwn Gilman Blvd and SE 56th St.				
DESCRIPTION:				
To provide a new crossing of I-90 located at the existing undercrossing structure. The corridor will extend northerly from the existing signalized intersection at NW Gilman Blvd. and the Post Office Entrance to and along the old railroad right-of-way crossing under I-90 and intersecting with SE 62nd Street. The corridor will continue along 221st Street from SE 62nd to SE 56th Street and along SE 62nd Street to E. Lake Sammamish Parkway. Design and construction to include a two lane roadway including left turn pockets/lane where needed, curb and gutter. Pedestrian, bicycle, trolley, and other non-motorized transportation is being coordinated with the project. Includes a stormwater system for the road with detention and treatment facilities.				
JUSTIFICATION/BENEFIT:				
Improve internal City traffic circulation between north and south Issaquah allowing the more local traffic to avoid the SR 900 and Front St. interchanges to cross from one side of town to the other.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate)				
Acquire right-of-way to extent possible with the budgeted funds. Complete any final design changes and contract issues to prepare for bidding in 2008 pending funding for construction. Continue to develop and pursue funding options for construction during 2007.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT:				
Continue right of way acquisition. Should grant funding become available in 2008 and if the additional City funds can be made available, it may be possible to move construction to 2008.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement
Prior Years	\$2,611,499	\$0	\$2,611,499	Non-City Source:
2007 Budget	\$2,450,000	\$0	\$2,450,000	
2007 Estimate	\$40,000	\$0	\$40,000	Submitted By: Gary Costa
2008	\$2,483,000	\$0	\$2,483,000	
2009	\$1,925,000	\$5,000,000	\$6,925,000	Department: Public Works Engineering
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: 4/5 Project #: 440600
Future Years	\$0	\$0	\$0	
Total Cost	\$7,059,499	\$5,000,000	\$12,059,499	

CITY OF ISSAQUAH 2008-2013 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/BENEFIT: To improve safety of pedestrians and bicyclists by incorporating the Complete Streets Program through out the City.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) New sidewalks Installed and repairs to existing Sidewalks in 2007 include • 2nd Avenue SE from the Issaquah High School to Front Street South, SE Clark Street from Front Street to Issaquah Middle School entrance, Wildwood Boulevard from Clark Street to Mi				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Design and Install new sidewalks and repairs to existing sidewalks 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 except where exceptional circumstances exist.				
	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	\$500,000	\$0	\$500,000	
2009	\$0	\$0	\$0	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
Future Years	\$0	\$0	\$0	
Total Cost	\$500,000	\$0	\$500,000	Project #: To Be Assigned

CITY OF ISSAQUAH

2008-2013 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/BENEFIT: 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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 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 2008 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: Street Improvement Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$48,000	\$0	\$48,000	
2007 Estimate	\$48,000	\$0	\$48,000	Submitted By:
2008	\$49,000	\$0	\$49,000	Gary Costa
2009	\$50,000	\$0	\$50,000	Department:
2010	\$0	\$0	\$0	PWE
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority:
Future Years	\$0	\$0	\$0	Project #:
Total Cost	\$147,000	\$0	\$147,000	NR/34 To Be Assigned

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Dogwood Bridge Replacement				
LOCATION: NW Dogwood Street				
DESCRIPTION: Design and reconstruct the existing bridge over Issaquah Creek.				
JUSTIFICATION/BENEFIT: 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 2007 estimate) 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 2008.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Solicit community input on proposed design and finalize plans for construction. Construct improvements depending upon federal funding approval.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$40,844	\$0	\$40,844	Non-City Source: Federal BRAC funds
2007 Budget	\$50,000	\$0	\$50,000	
2007 Estimate	\$0	\$0	\$0	Submitted By: Brandon Cole
2008	\$50,000	\$0	\$50,000	
2009	\$100,000	\$1,452,000	\$1,552,000	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: 2/1/2007 revised 6/18/07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: 10/10 Project #: 430600
Future Years	\$0	\$0	\$0	
Total Cost	\$190,844	\$1,452,000	\$1,642,844	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:				
Rainier Boulevard North Improvements				
LOCATION: Rainier Boulevard between NW Juniper Street to Dogwood Street				
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. Striping to allow parallel parking along the both sides of the roadway. Requires installation of storm drainage system for drainage along the Westside of roadway.				
JUSTIFICATION/BENEFIT:				
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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate)				
Construct section from Rainier Bridge over East Fork Issaquah Creek to NW Dogwood Street				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT:				
Because of delay in obtaining the poles for lighting, project completion may be delayed until 2008. Future years construction to be for the segment from the East fork of Issaquah Creek northerly to Juniper Street.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$50,431	\$0	\$50,431	Non-City Source:
2007 Budget	\$450,000	\$140,000	\$590,000	Dept of Ecology Stormwater Grant
2007 Estimate	\$350,000	\$140,000	\$490,000	Submitted By:
2008	\$100,000	\$0	\$100,000	Gary Costa
2009	\$0	\$0	\$0	Department:
2010	\$0	\$0	\$0	PWE
2011	\$0	\$0	\$0	Date: February-07
2012	\$600,000	\$400,000	\$1,000,000	Priority:
2013	\$0	\$0	\$0	Project #:
Future Years	\$0	\$0	\$0	14/14
Total Cost	\$1,100,431	\$540,000	\$1,640,431	440800

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: North SPAR				
LOCATION: From Issaquah-Fall City Road/PineLake Road to Issaquah Highlands Drive				
DESCRIPTION: Payment to King County per the Interlocal Agreement for cost sharing in the construction of the NSPAR.				
JUSTIFICATION/BENEFIT: Interlocal Agreement for funding requires the payment.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Continued payment to King County.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Payment of City's share. This will be payment number 6 of 20 equal payments under the Interlocal Agreement.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement
Prior Years	\$1,418,553	\$0	\$1,418,553	Non-City Source:
2007 Budget	\$350,000	\$0	\$350,000	
2007 Estimate	\$350,000	\$0	\$350,000	Submitted By: Gary Costa
2008	\$350,000	\$0	\$350,000	
2009	\$350,000	\$0	\$350,000	Department: Public Works Engineering
2010	\$350,000	\$0	\$350,000	
2011	\$350,000	\$0	\$350,000	Date: February-07
2012	\$350,000	\$0	\$350,000	
2013	\$350,000	\$0	\$350,000	Priority: 2 Project #: 441600
Future Years	\$3,150,000	\$0	\$3,150,000	
Total Cost	\$7,018,553	\$0	\$7,018,553	

CITY OF ISSAQUAH 2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: E Lake Sammamish Parkway & SE 56th Street Intersection Improvements				
LOCATION: Intersection of E Lake Sammamish Parkway and SE 56th Street				
DESCRIPTION: Widen E Lake Sammamish Parkway to provide for exclusive dual left-turn lanes in the northbound direction and widen SE 56th Street to provide for exclusive dual left turn lanes in the eastbound direction.				
JUSTIFICATION/BENEFIT: Significant delay is caused by the inadequate turning capacity at the intersection which causes longer than necessary signal cycles and delays. Widening will improve operational capacity and safety of the intersection.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Completed design and right-of-way acquisition. Receive WSDOT approval for construction. Advertise and start construction.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete construction as needed and project acceptance. (HES grant funding in place in 2007 will continue into 2008.)				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$732,352	\$0	\$732,352	Non-City Source: Hazard Elimination Safety, Dev Mit
2007 Budget	\$288,870	\$833,839	\$1,122,709	
2007 Estimate	\$217,000	\$625,000	\$842,000	Submitted By: Gary Costa
2008	\$72,000	\$208,000	\$280,000	
2009	\$0	\$0	\$0	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: NR/35 Project #: 440300
Future Years	\$0	\$0	\$0	
Total Cost	\$1,021,352	\$833,000	\$1,854,352	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Issaquah - High Point Regional Trail Extension				
LOCATION: North side of and parallel to I-90 between Sunset Interchange and Sammamish Trail				
DESCRIPTION: Construct 10 ft. asphalt paved trail with 2 ft. gravel shoulders on each side along north side of I-90 connecting with trail through the Sunset Interchange and extend to E. Lake Sammamish Trail. This project will also include minimum storm drainage systems and a landscaped swale between the roadway and the trail. All necessary signing and striping to be included.				
JUSTIFICATION/BENEFIT: To improve safety of pedestrians and bicyclists.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Complete design and obtain permits from King County and WSDOT. Receive approval from WSDOT for construction funding, advertise, and construct improvements.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete construction as needed.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$60,000	\$125,000	\$185,000	Non-City Source:
2007 Budget	\$127,612	\$1,236,312	\$1,363,924	CMAQ, King County Parks, IAC
2007 Estimate	\$96,000	\$927,000	\$1,023,000	Submitted By:
2008	\$32,000	\$309,000	\$341,000	Gary Costa
2009	\$0	\$0	\$0	Department:
2010	\$0	\$0	\$0	PWE
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: NR/36 Project #: To Be Assigned
Future Years	\$0	\$0	\$0	
Total Cost	\$188,000	\$1,361,000	\$1,549,000	

**CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Providence Point - Sight Distance Safety Improvements ¹				
LOCATION: SE 43rd Way and Providence Point Drive SE				
DESCRIPTION: Project consists design and improvements of sight distances by clearing and grading the roadway side slopes and re-striping the intersection at the main entrance to gain needed sight distance. This was the original CIP as proposed in 2005 as based upon the Providence Point Transportation Needs Assessment Study. The cost has been increased for inflation. Expenditure of funds for Sight Distance improvements are not included in the Traffic Signal and Intersection Realignment CIP project.				
JUSTIFICATION/BENEFIT: Safety issue.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Completed the Providence Point transportation Needs Assessment Study and 100% Design of Traffic Signal and Intersection Realignment Plans based on the 2005/2006 budget.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete design and construction of removal of sight distance obstruction at the northeast quadrant of the main intersection with Providence Point and restripe the intersection to improve sight distance.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2005 Budget	\$0	\$0	\$0	
2005 Estimate	\$0	\$0	\$0	Submitted By: Gary Costa
2006	\$0	\$0	\$0	
2007	\$0	\$0	\$0	Department: PWE
2008	\$300,000	\$0	\$300,000	
2009	\$0	\$0	\$0	Date: November 07
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Priority:
Future Years	\$0	\$0	\$0	
Total Cost	\$300,000	\$0	\$300,000	

¹ See explanation of potential funding sources on Page 5-11.

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Newport Way & Sunset Way Traffic Signal Replacement				
LOCATION: Newport Way & Sunset Way				
DESCRIPTION: Replace inadequate corner radii, post-mounted signals with mast arm signal heads, adding signing on signal mast arms, underground conduit, new detector loops, modify signal phasing and widen westbound approach on Newport Way to provide for right turn lane.				
JUSTIFICATION/BENEFIT: Replacing signal posts with mast arms will provide for safety improvements and reduce right angle accidents. Adding a right-turn lane will provide for improved channelization and reduce accidents.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Complete design, obtain environmental approvals and permitting.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Construction				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$0	\$95,000	\$95,000	Intersection & Corridor Safety Funds
2007 Estimate	\$0	\$95,000	\$95,000	Submitted By:
2008	\$20,000	\$505,000	\$525,000	Gary Costa
2009	\$0	\$0	\$0	Department:
2010	\$0	\$0	\$0	Public Works Engineering
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	Priority:
2013	\$0	\$0	\$0	Project #:
Future Years	\$0	\$0	\$0	2/3
Total Cost	\$20,000	\$600,000	\$620,000	443300

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: NW Juniper Street Improvements				
LOCATION: Juniper Street from Newport Way to Rainier Blvd				
DESCRIPTION: Design and reconstruct with 2 travel lanes, center turn lane, curbs and gutter, drainage system, and water quality treatment. Include a 10' wide multi-purpose trail on one side, sidewalk on the other, landscaping, and lighting.				
JUSTIFICATION/BENEFIT: Vehicular and pedestrian safety. Volume capacity enhancement.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Complete 30% design and prepare draft environmental documentation.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete 90% of design and final environmental documentation. Begin right-of-way (R/W) acquisition process and develop R/W documents.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund/Concom't Agreements
Prior Years	\$0	\$0	\$0	Non-City Source: TIB, Issaquah School District, TEA-3
2007 Budget	\$247,000	\$0	\$247,000	
2007 Estimate	\$85,000	\$0	\$85,000	Submitted By: Gary Costa
2008	\$317,000	\$0	\$317,000	
2009	\$1,162,000	\$737,000	\$1,899,000	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: 12/12 Project #: 442400
Future Years	\$0	\$0	\$0	
Total Cost	\$1,564,000	\$737,000	\$2,301,000	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:					
Roundabout at E. Lake Sammamish Pkwy and SE 43rd Way					
LOCATION: E. Lake Sammamish Pkwy & SE 43rd Way					
DESCRIPTION:					
Installation of a three legged roundabout in lieu of a traffic signal at the corner of E. Lake Sammamish and SE 43rd Way.					
JUSTIFICATION/BENEFIT:					
A roundabout was identified at this location as a possible solution to issues identified in the Providence Point Study. Traffic modeling during an evaluation of the roundabout's feasibility showed significant improvements to safety and operations such that in 2022 the intersection would perform at an LOS "B" as opposed to a signal operating at LOS "E" or "F" in 2022.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate)					
Design completed and construction started. It is anticipated to complete approximately 75% of the construction.					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT:					
Finish construction.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
				Street Improvement	
Prior Years	\$0	\$0	\$0	Non-City Source:	
2007 Budget	\$500,000	\$1,875,000	\$2,375,000	Developer Funds	
2007 Estimate	\$375,000	\$1,406,000	\$1,781,000	Submitted By:	
2008	\$125,000	\$469,000	\$594,000	Gary Costa	
2009	\$0	\$0	\$0	Department:	
2010	\$0	\$0	\$0	Public Works Engineering	
2011	\$0	\$0	\$0	Date: February-07	
2012	\$0	\$0	\$0		
2013	\$0	\$0	\$0	Priority:	Project #:
Future Years	\$0	\$0	\$0	3/4	441900
Total Cost	\$500,000	\$1,875,000	\$2,375,000		

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: SR-900 Pedestrian/Non-Motorized Improvement				
LOCATION: Between I-90 East Bound Ramp & 12th Ave 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 structural addition to the SR-900 bridge over I-90 and an over-crossing of the westbound I-90 on ramp.				
JUSTIFICATION/BENEFIT: This project will provide for a safe crossing of I-90 and extends the non-motorized boardwalk trail from the Eastbound Off-ramp to NW Sammamish Road and connects with the Pickering Trail and Sammamish Trail system.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Complete design, permitting, and obtain environmental compliance from agencies. Apply for additional grant money for construction.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Construction pending securing funds.				
	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	\$450,000	\$450,000	STP(E), CMAQ
2007 Estimate	\$0	\$450,000	\$450,000	Submitted By:
2008	\$200,000	\$3,850,000	\$4,050,000	Gary Costa
2009	\$0	\$0	\$0	Department:
2010	\$0	\$0	\$0	PWE
2011	\$0	\$0	\$0	Date: 2/1/2007 Revised 03/21/07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority:
Future Years	\$0	\$0	\$0	Project #:
Total Cost	\$200,000	\$4,300,000	\$4,500,000	NR/33 443500

CITY OF ISSAQUAH 2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Multi-Modal Missing Link Along I-90 for Mountains to Sound Greenway				
LOCATION: NW/W Lake Sammamish Road and Newport Way from SR900 to Lakemont Boulevard Along I-90				
DESCRIPTION: To look at and analyze the feasibility of alternatives for providing a multi-modal missing link along I-90 corridor between SR-900 and Lakemont Blvd either along NW Sammamish Road/W. Lake Sammamish Road or Newport Way.				
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 2007 estimate) Completed a South Cove Needs Assessment Study.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete a design study to determine the ultimate improvements, analyze the feasibility of constructing a 12' multi-purpose path, bike lanes, sidewalk, landscaping, curb, gutter and street lights. Work will also include environmental impact determination. survey, storm water requirements and right of way needs assessment. The study will also include the feasibility of providing the multi-modal missing link along I-90 between SR900 and Lakemont Blvd. on the southside of I-90 along Newport Way or the northside of I-90 along NW Sammamish Road/W. Lake Sammamish Road. The Newport Way option is an alternative shown by Mountains to Sound Greenway.				
	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	\$250,000	\$0	\$250,000	
2009	\$0	\$0	\$0	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
Future Years	\$0	\$0	\$0	
Total Cost	\$250,000	\$0	\$250,000	Project #: To Be Assigned

CITY OF ISSAQUAH 2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Maple Street Extension (SR-900 to Newport Way)					
LOCATION: NW Maple Street from SR-900 to Newport Way					
DESCRIPTION: ESA analysis to take place to determine if project construction is cost effective and possible. Design and construction to provide 4-lanes and a bridge over Tibbetts Creek. NOTE; THIS PROJECT MAY BE DELAYED DUE TO ESA ISSUES THAT MAY MAKE FUNDING WITHIN THE SIX YEAR WINDOW UNLIKELY.					
JUSTIFICATION/BENEFIT: Circulation, capacity and system enhancements.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) N/A					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete 30% design and ESA analysis to determine if project construction is cost effective and possible.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund	
Prior Years	\$3,000	\$0	\$3,000	Non-City Source:	
2007 Budget	\$0	\$0	\$0		
2007 Estimate	\$0	\$0	\$0	Submitted By:	
2008	\$100,000	\$0	\$100,000	Gary Costa	
2009	\$450,000	\$0	\$450,000	Department:	
2010	\$1,622,000	\$0	\$1,622,000	PWE	
2011	\$9,069,000	\$0	\$9,069,000	Date: February-07	
2012	\$0	\$0	\$0		
2013	\$0	\$0	\$0	Priority:	Project #:
Future Years	\$0	\$0	\$0	NR/25	9922 - old New to Be Assigned
Total Cost	\$11,244,000	\$0	\$11,244,000		

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: SE 56th and 221 Pl SE Intersection Modification				
LOCATION: SE 56th and 221st Pl SE				
DESCRIPTION: Replace and relocate traffic signal pole and mast arms, modify lane geometry to provide exclusive left-turn lanes on 221st Pl/220th St, install new detection loops, convert permissive left-turn operation to protected left-turn operation on SE 56th Street and convert permissive left-turn phasing on 221st Pl/220th St to protected/permissive left-turn phasing. These improvements would provide in the southbound approach 1 exclusive left-turn lane, 1 through lane, and a right turn lane and would provide for the northbound approach 1 exclusive left-turn lane and 1 shared through plus right turn lane.				
JUSTIFICATION/BENEFIT: 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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) N/A				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete design, obtain environmental approvals and permitting.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$0	\$0	\$0	Non-City Source: Hazard elimination Safety Funds
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$0	\$0	\$0	Submitted By: Gary Costa
2008	\$46,000	\$0	\$46,000	
2009	\$33,000	\$210,000	\$243,000	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: 16/16 Project #: To Be Assigned
Future Years	\$0	\$0	\$0	
Total Cost	\$79,000	\$210,000	\$289,000	

NEWPORT WAY CONSTRUCTION FUND

This fund was created in 2000 to account for Street Impact Fees and Bond Proceeds used for the purpose of improving Newport Way between Maple Street and West Sunset Way. Improvements include reconstructing two travel lanes with a center turn lane, a sidewalk on one side with a multi-use trail on the other side, a pedestrian signal, landscaping, lighting and stormwater facilities for water drainage.

REVENUE COMPARISONS

Newport Way Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 392,149	\$ 392,149	\$ 392,149	\$ 608,800
Bond Proceeds - Councilmanic	-	-	-	-
Investment Interest	-	-	19,582	10,000
Transfer-in from Arterial Fund	-	194,851	194,851	-
<i>Total Fund Revenue</i>	<u>\$ 392,149</u>	<u>\$ 587,000</u>	<u>\$ 606,582</u>	<u>\$ 618,800</u>

EXPENDITURE COMPARISONS

Newport Way Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Professional Services	\$ -	\$ -	\$ 10,147	\$ 578,000
Construction Costs	-	587,000	-	-
Ending Fund Balance	392,149	-	596,435	40,800
<i>Total Fund Expenditures</i>	<u>\$ 392,149</u>	<u>\$ 587,000</u>	<u>\$ 606,582</u>	<u>\$ 618,800</u>

MAJOR PROJECT DESCRIPTIONS

**CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: NW Newport Way Improvement West of SR-900 to SE 54th St.				
LOCATION: NW Newport Way from SR 900 westward to SE 54th Street				
DESCRIPTION: Design study to define the ultimate configuration of the roadway and provide an engineers cost estimate for cost of construction. Subsequent CIP will be detmined upon completion of design study.				
JUSTIFICATION/BENEFIT: Capacity enhancement and safety.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) AB 5683 authorized the transfer of funds in the amount of \$578,800 from the Temporary Shoulder Project to year 2007 budget for the Newport Way Improvement Project west of SR900 to SE 54th Place. The work in 2007 was to complete a design study to determine the configuration of NW Newport Way, however, due to complications from the proposed Mull Property development, the design study was not able to commence in 2007. Staff was able to complete the consultant selection process for this work.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Prepare design study to determine the configuration of NW Newport Way and complete 60% design and environmental documentation.				
	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	\$578,000	\$0	\$578,000	
2007 Estimate	\$0	\$0	\$0	Submitted By: Gary Costa
2008	\$578,000	\$0	\$578,000	
2009	\$0	\$0	\$0	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	
2012	\$0	\$0	\$0	Date: 2/1/2007 Revised 11-13-07
2013	\$0	\$0	\$0	Priority: Project #: To be assigned
Future Years	\$0	\$0	\$0	
Total Cost	\$578,000	\$0	\$578,000	

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 1,148,287	\$ 98,703	\$ 80,542	\$ 347,347
Bond Proceeds	-	-	-	-
Interfund Loan From Fund #515	-	-	-	-
Investment Interest	28,534	15,000	14,663	-
Grants	-	1,368,000	1,497,845	493,000
<i>Total Fund Revenue</i>	<u>\$ 1,176,821</u>	<u>\$ 1,481,703</u>	<u>\$ 1,593,050</u>	<u>\$ 840,347</u>

EXPENDITURE COMPARISONS

Centralized ITS Traffic Signal System Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
ITS System Improvements	\$ 1,096,279	\$ 1,206,703	\$ 1,201,768	\$ 840,347
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Ending Fund Balance	<u>80,542</u>	<u>275,000</u>	<u>391,282</u>	<u>-</u>
<i>Total Fund Expenditures</i>	<u>\$ 1,176,821</u>	<u>\$ 1,481,703</u>	<u>\$ 1,593,050</u>	<u>\$ 840,347</u>

¹ 2008 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 2008 Budget. A financing plan and increased expenditure budget will need to be authorized by the City Council.

MAJOR PROJECT DESCRIPTION

CITY OF ISSAQUAH
2008-2013 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/BENEFIT: 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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Construction of Phase 2 and 3 which includes installation of cameras at various intersections, 4 variable message boards and retiming of traffic signals. Also separate wireless contract awarded and completed.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete Plans, Specifications and Staff is currently working on determining additional ITS needs based upon areas that were not improved in Phases 1, 2, or 3. With new technology, there are new opportunities to be able to fine tune the new system. Develop public outreach program to determine if use of remaining bond funds can be supported based on need.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement; Bond Measure
Prior Years	\$1,101,888	\$839,295	\$1,941,183	Non-City Source:
2007 Budget	\$771,249	\$1,053,705	\$1,824,954	WSDOT, CMAQ
2007 Estimate	\$687,295	\$1,053,705	\$1,741,000	Submitted By:
2008	\$1,583,954	\$0	\$1,583,954	Gary Costa / Pam Fox
2009	\$0	\$0	\$0	Department:
2010	\$0	\$0	\$0	PWE
2011	\$0	\$0	\$0	Date: May-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority:
Future Years	\$0	\$0	\$0	Project #:
Total Cost	\$3,373,137	\$1,893,000	\$5,266,137	6/7 440700

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 73,754	\$ 63,754	\$ 73,754	\$ 63,755
Bond Proceeds	-	-	-	-
Investment Interest	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 73,754</u>	<u>\$ 63,754</u>	<u>\$ 73,754</u>	<u>\$ 63,755</u>

EXPENDITURE COMPARISONS

Highlands Fire Station #73 Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Construction Costs	\$ -	\$ 10,000	\$ 10,000	\$ -
Aid Car	-	-	-	-
Transfer to Fire Station #72 Construction Fund	-	-	-	63,755
Ending Fund Balance	<u>73,754</u>	<u>53,754</u>	<u>63,754</u>	<u>-</u>
<i>Total Fund Expenditures</i>	<u>\$ 73,754</u>	<u>\$ 63,754</u>	<u>\$ 73,754</u>	<u>\$ 63,755</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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Investment Interest	-	-	-	45,000
District 10 Contribution	-	-	-	-
Transfer-in from C.I.F.	-	-	-	600,000
Transfer-in from Fire Mitigation	-	-	-	600,000
Transfer-in from Fire Station #73	-	-	-	63,755
<i>Total Fund Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,308,755</u>

EXPENDITURE COMPARISONS

Transit Center Fire Station #72 Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Design	\$ -	\$ -		\$ 350,000
Construction ¹	-	-		-
Ending Fund Balance	-	-		958,755
<i>Total Fund Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,308,755</u>

¹ Cost of construction is estimated to be \$2,500,000 to \$3,000,000. 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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 383,079	\$ 115,000	\$ 110,096	\$ 116,279
Bond Proceeds	-	-	-	-
Grants (I.A.C.)	-	-	-	-
Interfund Loan	-	-	-	-
Timber Sales/Donations	18,222	-	1,500	-
Investment Interest	11,012	3,000	5,702	2,000
<i>Total Fund Revenue</i>	<u>\$ 412,313</u>	<u>\$ 118,000</u>	<u>\$ 117,298</u>	<u>\$ 118,279</u>

EXPENDITURE COMPARISONS

Highlands Park Facilities Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Construction Costs	\$ 302,217	\$ 118,000	\$ 2,590	\$ 118,279
Park Maintenance Equipment	-	-	-	-
Debt Issuance Costs	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Ending Fund Balance	110,096	-	114,708	-
<i>Total Fund Expenditures</i>	<u>\$ 412,313</u>	<u>\$ 118,000</u>	<u>\$ 117,298</u>	<u>\$ 118,279</u>

2006 PARK BOND FUND

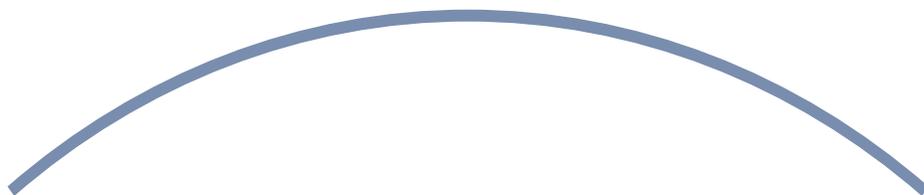
This fund was established in 2006 to account for voter-approved bond proceeds issued to cover costs associated with: (a) acquiring and developing neighborhood and community parks; (b) constructing and improving hiking, biking and walking trails; (c) undertaking additional capital projects to protect water quality in local creeks and streams and to preserve and protect natural areas, open space and wildlife habitat; and (d) bond issuance costs.

REVENUE COMPARISONS

2006 Park Bond Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ -	\$ 6,252,171	\$ 6,252,171	\$ 3,172,305
Bond Proceeds	6,243,709	-	-	-
Grants/Donations	-	200,000	1,328,160	300,000
Investment Interest	8,462	175,000	159,720	10,000
<i>Total Fund Revenue</i>	<u>\$ 6,252,171</u>	<u>\$ 6,627,171</u>	<u>\$ 7,740,051</u>	<u>\$ 3,482,305</u>

EXPENDITURE COMPARISONS

2006 Park Bond Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Park Improvements	\$ -	\$ 6,627,171	\$ 251,560	\$ 3,482,305
Land Acquisition	-	-	3,589,549	-
Debt Issuance Costs	-	-	20,738	-
Ending Fund Balance	6,252,171	-	3,878,204	-
<i>Total Fund Expenditures</i>	<u>\$ 6,252,171</u>	<u>\$ 6,627,171</u>	<u>\$ 7,740,051</u>	<u>\$ 3,482,305</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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 1,922,118	\$ 1,573,332	\$ 2,335,979	\$ 2,326,578
Inspection Fees	23,875	15,000	18,404	25,000
Charges for Service	4,790,988	4,687,750	4,587,072	4,995,812
Regional Main Maintenance Charges	120,997	92,000	-	92,000
Interfund City Shop Rental Charges	720,000	720,000	720,000	670,000
Investment Interest	80,722	65,000	94,412	40,000
Sale of Meters	80,767	270,000	148,122	270,000
Rental Fees (Net)	132,592	60,000	151,899	120,000
Miscellaneous	4,715	4,000	6,181	14,300
<i>Total Fund Revenue</i>	<u>\$ 7,876,774</u>	<u>\$ 7,487,082</u>	<u>\$ 8,062,069</u>	<u>\$ 8,553,690</u>

EXPENDITURE COMPARISONS

Water Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Maintenance and Operations</i>				
Salaries	\$ 571,941	\$ 682,330	597,528	\$ 720,991
Overtime	61,235	27,000	57,192	26,900
Benefits	241,981	288,200	254,109	316,854
Supplies	153,993	157,433	191,781	219,744
Regional Water Charges	359,222	975,000	582,422	1,200,000
Professional Services	30,371	90,119	54,414	76,432
Water Resource Action Program	25,164	-	-	-
Surveying	20,001	-	-	-

EXPENDITURE COMPARISONS (Cont.)

Water Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Utility Rate Study	40,000	-	-	-
Parcel Mapping	23,760	-	-	-
Ground Water Plan - KC	54,987	-	-	-
Utility Costs	208,156	236,004	192,502	236,004
Excise Tax	159,311	208,000	201,747	225,000
Cascade Water Alliance Dues	42,687	50,000	70,897	90,000
Other Service Charges	165,851	242,850	169,837	323,660
Capital Outlay	2,687	310,200	174,371	292,500
I/F Vehicle Repair/Replacement	282,000	297,900	297,900	315,900
<i>Subtotal</i>	<u>\$ 2,443,347</u>	<u>\$ 3,565,036</u>	<u>\$ 2,844,700</u>	<u>\$ 4,043,985</u>
<i>Interfund Transactions</i>				
Engineering Charges	\$ 361,968	\$ 606,500	\$ 606,500	\$ 438,352
Interfund Charges	270,049	306,962	294,980	316,332
Transfer - Revenue Bond	1,124,004	1,124,004	1,124,004	1,000,008
Transfer - Capital Fund	1,200,000	904,200	904,200	1,440,000
Transfer - Equipment Rental	55,000	75,000	75,000	87,500
Transfer - Resource Conservation	86,427	90,000	90,000	90,000
<i>Subtotal</i>	<u>\$ 3,097,448</u>	<u>\$ 3,106,666</u>	<u>\$ 3,094,684</u>	<u>\$ 3,372,192</u>
Ending Fund Balance	2,335,979	815,380	2,122,685	1,137,513
<i>Total Fund Expenditures</i>	<u>\$ 7,876,774</u>	<u>\$ 7,487,082</u>	<u>\$ 8,062,069</u>	<u>\$ 8,553,690</u>

WATER REVENUE BOND FUND

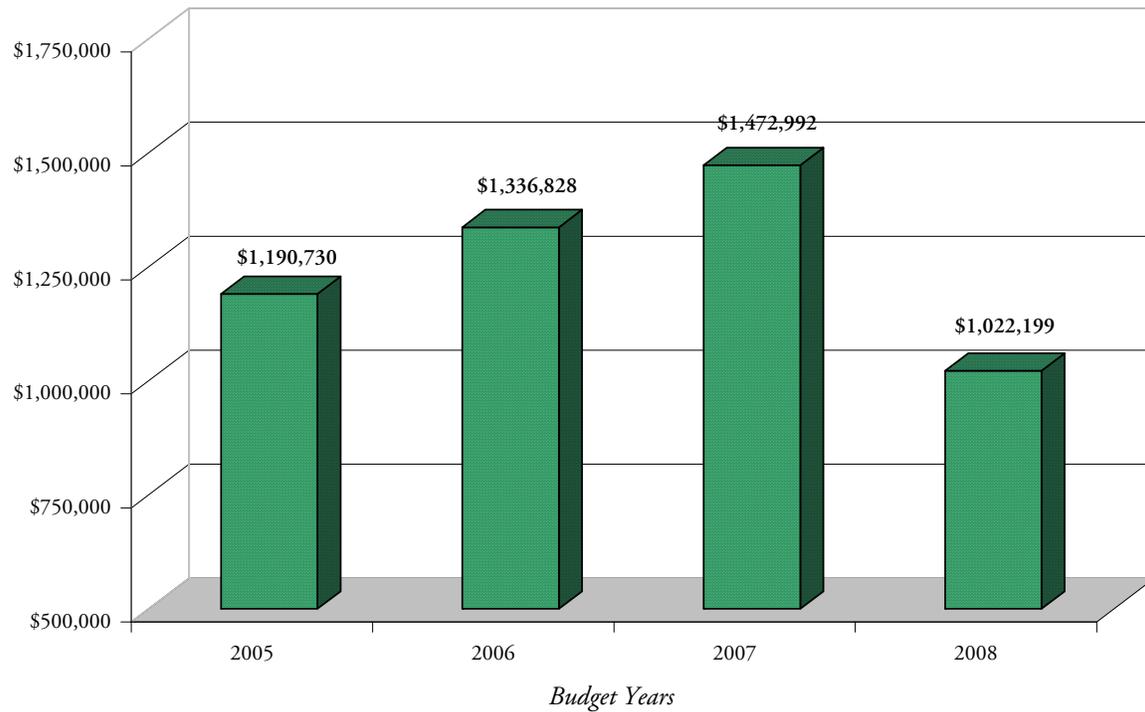
REVENUE

Water Revenue Bond Fund	2008 Budget
Estimated Beginning Fund Balance January 1, 2008	\$ 1,472,992
Investment Interest	50,000
Operating Transfers from Utility Fund: Principal and Interest	1,000,008
<i>Total Fund Revenue</i>	<u>\$ 2,523,000</u>

EXPENDITURES

Water Revenue Bond Fund		2008 Budget
<i>Long Term Debt - Principal</i>		
1998 Revenue Bond	\$ 480,000	
2001 Revenue Bond	380,000	
2003 Revenue Bond Refunding	215,000	
<i>Total Principal</i>		<u>\$ 1,075,000</u>
<i>Long Term Debt - Interest</i>		
1998 Revenue Bond	\$ 25,563	
2001 Revenue Bond	348,738	
2003 Revenue Bond Refunding	51,500	
<i>Total Interest</i>		<u>425,801</u>
<i>Long Term Debt Service Total</i>		<u>\$ 1,500,801</u>
Estimated Ending Fund Balance December 31, 2008		<u>1,022,199</u>
<i>Total Fund Expenditures</i>		<u>\$ 2,523,000</u>

Water Revenue Bond Fund
Ending Fund Balance



WATER REVENUE BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/07 Outstanding Bond Balance
1998 Water Revenue Bond ¹	8/15/98	\$750,000	5.38%	12/1/2017	\$480,000
2001 Water Revenue Bond	12/1/01	\$9,200,000	4.85%	12/1/2021	\$7,215,000
2003 Water Revenue Bond	1/1/94	\$3,600,000	3.50%	12/1/2013	\$1,265,000

¹ All outstanding 1998 Water Revenue Bonds will be called on December 1, 2008.

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 553,396	\$ 653,396	\$ 663,826	\$ 691,826
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	11,101	16,604	33,932	10,000
Transfers-In - Mitigation Fund	100,000	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 664,497</u>	<u>\$ 670,000</u>	<u>\$ 697,758</u>	<u>\$ 701,826</u>

EXPENDITURE COMPARISONS

Shop Construction Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Satellite Site Plan/Design	\$ -	\$ -	\$ -	\$ -
Shop Storage	671	670,000	1,492	701,826
Transfer to Water Capital Fund	-	-	-	-
Ending Fund Balance	663,826	-	696,266	-
<i>Total Fund Expenditures</i>	<u>\$ 664,497</u>	<u>\$ 670,000</u>	<u>\$ 697,758</u>	<u>\$ 701,826</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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 31,240	\$ 31,240	\$ 31,240	\$ 31,241
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	-	-	-	-
Contributions/Grants	-	-	-	-
Transfers-In - City Shop Fund	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 31,240</u>	<u>\$ 31,240</u>	<u>\$ 31,240</u>	<u>\$ 31,241</u>

EXPENDITURE COMPARISONS

Reservoir Construction Improvement Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Squak Mountain Water System	\$ -	\$ -	\$ -	\$ -
Forest Rim Reservoir	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Debt Issue Costs	-	-	-	-
Transfer to Water Capital Fund	-	-	-	31,241
Ending Fund Balance	<u>31,240</u>	<u>31,240</u>	<u>31,240</u>	<u>-</u>
<i>Total Fund Expenditures</i>	<u>\$ 31,240</u>	<u>\$ 31,240</u>	<u>\$ 31,240</u>	<u>\$ 31,241</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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 1,386,314	\$ 1,719,800		\$ 1,322,757
Revenue Bond Proceeds	-	-		-
Interfund Loan Proceeds	-	-		1,000,000
Investment Interest	89,978	50,000		23,000
Connection Fees/Contributions	77,527	75,000		84,000
Grants/Other	17,829	-		-
Transfers-In - Water Fund	1,200,000	904,200		1,440,000
Transfers-In - Reservoir Construction Fund	-	-		31,241
Transfers-In - City Shop Fund	-	-		-
<i>Total Fund Revenue</i>	<u>\$ 2,771,648</u>	<u>\$ 2,749,000</u>	<u>\$ -</u>	<u>\$ 3,900,998</u>

EXPENDITURE COMPARISONS

Water Capital Projects Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Professional Services	\$ -	\$ -	\$ -	\$ -
Construction Capital	879,591	1,933,500	1,388,496	3,514,000
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Debt Issue Costs	-	-	-	-
Ending Fund Balance	1,892,057	815,500	1,669,430	386,998
<i>Total Fund Expenditures</i>	<u>\$ 2,771,648</u>	<u>\$ 2,749,000</u>	<u>\$ 3,057,926</u>	<u>\$ 3,900,998</u>

WATER CAPITAL PROJECTS LIST:

Water Capital Fund Projects	
Cougar Ridge Reservoir Replacement	\$ 1,400,000
Wildwood Pump Station Upgrade	855,000
Annual Rehab Program	500,000
Mountain Park Pump Station Upgrade	75,000
Water Main Looping	40,000
Water Blending Modifications	500,000
Risdon Well Electrical Upgrade	51,000
Well Station Temperature Controls	25,000
Chlorine System Upgrade	25,000
Cemetery Reservoir Upgrade	18,000
Cemetery Reservoir Fencing	25,000
<i>Total Water Capital Projects</i>	<u><u>\$ 3,514,000</u></u>

MAJOR PROJECT DESCRIPTIONS

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Cougar Ridge Reservoir Replacement				
LOCATION: Bottom of Cougar Mountain above Zoo				
DESCRIPTION: Design and construction of two new reservoirs.				
JUSTIFICATION/BENEFIT: Reservoirs were damaged by faulty construction and moderate earthquake. Investigation uncovered the reservoirs were built significantly weaker than the 1985 earthquake standards. The shell, slab, and bolt chairs are undersized and cannot be retrofitted to meet existing or prior earthquake standards and could fail given a moderate earthquake event. Replacement reservoir would provide greater safety from failure during earthquake and meet the latest earthquake standards.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Performed two studies looking at the reservoirs to see if they could be repaired.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Design and construction.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Capital Fund
Prior Years	\$16,302	\$0	\$16,302	Non-City Source:
2007 Budget	\$335,000	\$0	\$335,000	
2007 Estimate	\$335,000	\$0	\$335,000	Submitted By: Brandon Cole
2008	\$1,400,000	\$0	\$1,400,000	
2009	\$0	\$0	\$0	Department: Public Works Engineering
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: W-2/W-3
Future Years	\$0	\$0	\$0	
Total Cost	\$1,751,302	\$0	\$1,751,302	Project #: 551800

CITY OF ISSAQUAH 2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Wildwood Pump Station Upgrade				
LOCATION: Squak Mountain				
DESCRIPTION: Construct a new concrete block earthquake resistant structure around the existing pump station, demolish the old building and modernize the pumps and electrical equipment.				
JUSTIFICATION/BENEFIT: The existing building is constructed of un-reinforced masonry, and the pumping system is undersized and inefficient.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Design was 80% completed in 2006, and construction is proposed to take place in 2007. However, Council declined to award based on high bids and directed rebid late fall of 2007 for 2008 construction.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Construct reservoir.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Capital Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$680,000	\$0	\$680,000	
2007 Estimate	\$30,000	\$0	\$30,000	Submitted By: Brandon Cole
2008	\$855,000	\$0	\$855,000	
2009	\$0	\$0	\$0	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: Project #: To Be Assigned
Future Years	\$0	\$0	\$0	
Total Cost	\$885,000	\$0	\$885,000	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Watermain Replacement (Program)					
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/BENEFIT: 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 2007 estimate) Replaced about 3000 feet of old leaky steel watermains with 800 feet of 12 inch mains, 2200 feet of 8 inch ductile iron water mains, and associated service meters. In 2007 we plan to replace about 2500 feet of old leaky steel mains with 2500 feet of 8 and 12 inch ductile iron water mains.					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Replace about 3000 feet of watermain and associated service meters					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Capital Fund	
Prior Years	\$0	\$0	\$0	Non-City Source:	
2007 Budget	\$415,000	\$0	\$415,000		
2007 Estimate	\$415,000	\$0	\$415,000	Submitted By: Brandon Cole	
2008	\$500,000	\$0	\$500,000	Department: Public Works Engineering	
2009	\$500,000	\$0	\$500,000	Date: February-07	
2010	\$500,000	\$0	\$500,000		
2011	\$600,000	\$0	\$600,000		
2012	\$600,000	\$0	\$600,000		
2013	\$600,000	\$0	\$600,000	Priority: W-1/W-1	Project #: 550000
Future Years	\$3,600,000	\$0	\$3,600,000		
Total Cost	\$7,315,000	\$0	\$7,315,000		

CITY OF ISSAQUAH 2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Mountain Park Pump Station (Coord with Cougar 2009 Construction)				
LOCATION: Squak Mountain				
DESCRIPTION: Construct a new concrete block earthquake resistant structure around the existing pump station, demolish the old building, and modernize the pumps and electrical equipment				
JUSTIFICATION/BENEFIT: The existing building is constructed of un-reinforced masonry, and the pumping system is undersized and inefficient.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Have the design 80% complete by the end of 2007.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Complete design in 2008.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Capital Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$75,000	\$0	\$75,000	
2007 Estimate	\$0	\$0	\$0	Submitted By: Brandon Cole
2008	\$75,000	\$0	\$75,000	
2009	\$950,000	\$0	\$950,000	Department: Public Works Engineering
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: W-5/W-4 Project #: 551900
Future Years	\$0	\$0	\$0	
Total Cost	\$1,025,000	\$0	\$1,025,000	

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Water Main Looping Project				
LOCATION: City of Issaquah Water Distribution System				
DESCRIPTION: Loop dead-end water mains throughout water distribution system.				
JUSTIFICATION/BENEFITS: A primary maintenance activity in this regard is flushing dead-end water mains to remove water that may be stale or contain small amounts of silts inherent with natural well water. In 2005, PWO expended 566 hours to flush dead-end water mains, almost 30% of an FTE. While some dead-end water mains are unavoidable because of piping arrangements, many are not. As the water system continues to expand, the number of dead-end water mains will continue to increase. However, there are many dead-ends that can be eliminated by looping, or joining the water main ends to another end or main. Doing so eliminates the need to flush and increases water quality at the same time because the water continually moves within the system rather than sitting in system extremities.				
PRIOR YEAR ACCOMPLISHMENTS (including 2007 estimate): NA				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Begin multi-year water main looping program by targeting potential sites, prioritizing, engineering, and installing water main to eliminate dead-ends. Specific yearly accomplishments will be determined by funding availability and site dynamics.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$0	\$0	\$0	Water Fund
2007 Budget	\$0	\$0	\$0	Non-City Source:
2007 Estimate	\$0	\$0	\$0	
Year 2008	\$40,000	\$0	\$40,000	
Year 2009	\$40,000	\$0	\$40,000	Submitted By: Gregory P. Keith
Year 2010	\$40,000	\$0	\$40,000	
Year 2011	\$40,000	\$0	\$40,000	Department: Public Works Operations
Year 2012	\$40,000	\$0	\$40,000	
Year 2013	\$40,000	\$0	\$40,000	Date: 2/6/2006
Future Years	\$0	\$0	\$0	Priority:
Total Cost	\$240,000	\$0.00	\$240,000	19/19
				Project #: CIPwtr19

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Blending Analysis & Implementation				
LOCATION: Risdon & Gilman Wells, Talus & Holly Street Booster Stations				
DESCRIPTION: Continuation of 2003 Water Blending Study. The 2008 Blending study further refines the processes necessary to blend Cascade Water Alliance (purchased) water with COI-produced well water in the urban villages of Talus and Issaquah Highlands. Project components are: manganese sequestration for Well #5, fluoride injection at Talus and Holly booster stations, Risdon pH adjustment, design, and project management.				
JUSTIFICATION/BENEFIT: Cascade Water Alliance (CWA) implemented a new rule with respect to alternate water production sources in 2008. This rule in essence states that if a member utility has their own water source, that source must be utilized before taking CWA water. Because of the rule, Issaquah must produce at a minimum of 83% of production capacity during peak season to avoid penalty. This results in the regular use of Well #5 which has high manganese, adding fluoride at the Talus and Holly Street booster stations and adjusting the pH at Risdon wells.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Initiated contract with HDR Engineering, author of the 2003 Blending Study. Further defined scope of work to fit in limited time frame. Began water analysis.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: 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.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$189,206	\$0	\$189,206	
2007 Estimate	\$0	\$0	\$0	Submitted By: Gregory P. Keith
2008	\$500,000	\$0	\$500,000	
2009	\$0	\$0	\$0	Department: PWO
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: January-08
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: High Project #:
Future Years	\$0	\$0	\$0	
Total Cost	\$689,206	\$0	\$689,206	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Well Station Temperature Control Equipment & Installation				
LOCATION: 240 NE Gilman Blvd (Risdon Well Site) & 460 NW Gilman Blvd (NW Gilman Well Site)				
DESCRIPTION: Design and install temperature control equipment in both well station buildings to reduce chlorine gassing, reduce humidity, and prolong the life of electrical components and equipment.				
JUSTIFICATION/BENEFIT: The temperature control equipment will effectively reduce chlorine gassing, reduce humidity, and prolong the life of electrical components and equipment. Heat within the building is created when the well motors operate and/or when the ambient outside temperature rises above 70F. Heat increases the degradation of chlorine product and exacerbates the effects of humidity. All electrical connections and components outside of the Motor Control Center cabinets are subjected to the harsh environment of heat plus moisture.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) n/a				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Design and install temperature control equipment at 240 NE Gilman Blvd. and 460 NW Gilman Blvd.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$0	\$0	\$0	Submitted By: Gregory P. Keith, MPA
2008	\$25,000	\$0	\$25,000	
2009	\$0	\$0	\$0	Department: PWO
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February 26, 2006 revised 12/17/07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: WTR-2 Project #: CIPwtr18
Future Years	\$0	\$0	\$0	
Total Cost	\$25,000	\$0	\$25,000	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Risdon Well Site Electrical & Electronic Upgrades				
LOCATION: 240 NW Gilman Blvd				
DESCRIPTION: Replace the existing, 1967 Motor Control Center (MCC) and corresponding telemetering equipment. Included into this upgrade: electrical engineering, equipment, delivery, and startup. The master site, 670 1st Ave NE (Shop), does not require any modification to receive data from the upgraded telemetering equipment.				
JUSTIFICATION/BENEFIT: Replacing the MCC and telemetry are to take advantage of reduced-power consuming electrical components, create better operational efficiencies with increased programming capabilities, deliver maximized reporting capabilities to the master site, and to continue the standardization of water pumping and storage assets.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) n/a				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Design and install new MCC and corresponding telemetry for the Risdon Well site, 240 NE Gilman Blvd.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$0	\$0	\$0	Submitted By: Gregory P. Keith, MPA
2008	\$51,000	\$0	\$51,000	Department: PWO
2009	\$0	\$0	\$0	
2010	\$0	\$0	\$0	Date: February 26, 2006 Revised 12/17/07
2011	\$0	\$0	\$0	
2012	\$0	\$0	\$0	Priority: WTR-5 Project #: CIPwtr20
2013	\$0	\$0	\$0	
Future Years	\$0	\$0	\$0	
Total Cost	\$51,000	\$0	\$51,000	

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Upgrade Well Chlorination Systems				
LOCATION: 240 NE Gilman Blvd & 460 NW Gilman Blvd				
DESCRIPTION: Upgrade existing chlorination systems at Risdon and Gilman well stations with new equipment for improved operability, reliability and maintenance.				
JUSTIFICATION/BENEFITS: The existing equipment at Risdon and Gilman well stations requires increasing maintenance and repair. With this upgrade, major components will be replaced, reducing call-outs and water production system interruptions.				
PRIOR YEAR ACCOMPLISHMENTS (including 2007 estimate): N/A				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Upgrade chlorination systems at Risdon and Gilman well stations, 240 NE Gilman Blvd and 460 NW Gilman Blvd, respectively.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$0	\$0	\$0	City Revenue Source: Water Fund
2007 Budget	\$0	\$0	\$0	Non-City Source:
2007 Estimate	\$0	\$0	\$0	
Year 2008	\$25,000	\$0	\$25,000	
Year 2009	\$0	\$0	\$0	Submitted By: Gregory P. Keith
Year 2010	\$0	\$0	\$0	Department: Public Works Operations
Year 2011	\$0	\$0	\$0	
Year 2012	\$0	\$0	\$0	Date: March 13, 2007
Year 2013	\$0	\$0	\$0	
Future Years	\$0	\$0	\$0	Priority:
Total Cost	\$25,000	\$0	\$25,000	6/6
				Project #: CIPwtr26

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Replace Cemetery Reservoir Cathodic Protection System				
LOCATION: 695 West Sunset Way				
DESCRIPTION: Replace existing, original reservoir cathodic protection system with new.				
JUSTIFICATION/BENEFITS: The Cemetery Reservoir cathodic protection system (a system that introduces a small electrical current into the water, protecting the steel from rusting on the inside) is original to the reservoir construction. The system is outdated and failing.				
PRIOR YEAR ACCOMPLISHMENTS (including 2007 estimate): N/A				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Remove and replace the existing cathodic protection system at the Cemetery Reservoirs, 695 W Sunset Way.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$0	\$0	\$0	City Revenue Source: Water Fund
2007 Budget	\$0	\$0	\$0	Non-City Source:
2007 Estimate	\$0	\$0	\$0	
Year 2008	\$18,000	\$0	\$18,000	
Year 2009	\$0	\$0	\$0	Submitted By:
Year 2010	\$0	\$0	\$0	Gregory P. Keith
Year 2011	\$0	\$0	\$0	Department:
Year 2012	\$0	\$0	\$0	Public Works Operations
Year 2013	\$0	\$0	\$0	Date: March 13, 2007
Future Years	\$0	\$0	\$0	Priority:
Total Cost	\$18,000	\$0	\$18,000	4/4
				Project #: CIPwtr25

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Replace Cemetery Reservoir Perimeter Fence				
LOCATION: 695 West Sunset Way				
DESCRIPTION: Replace the existing, original 6' high, chain-link, 3-strand barbed wire perimeter fence with an 8' high, black, powder-coated chain-link fabric.				
JUSTIFICATION/BENEFITS: The existing fence is original from reservoir construction. The fence is ineffective with respect to security. These reservoirs are primary water storage facilities for the Issaquah valley retail, commercial and residential districts. The proposed fence will continue the standardization of water pumping and storage assets.				
PRIOR YEAR ACCOMPLISHMENTS (including 2007 estimate): N/A				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Contract to have the existing property fence removed and a new property fence installed at Cemetery Reservoirs, 695 W Sunset Way.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$0	\$0	\$0	City Revenue Source: Water Fund
2007 Budget	\$0	\$0	\$0	Non-City Source:
2007 Estimate	\$0	\$0	\$0	
Year 2008	\$25,000	\$0	\$25,000	
Year 2009	\$0	\$0	\$0	Submitted By: Gregory P. Keith
Year 2010	\$0	\$0	\$0	Department: Public Works Operations
Year 2011	\$0	\$0	\$0	
Year 2012	\$0	\$0	\$0	
Year 2013	\$0	\$0	\$0	Date: March 13, 2007
Future Years	\$0	\$0	\$0	Priority:
Total Cost	\$25,000	\$0	\$25,000	16/16
				Project #: CIPwtr31

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 576,404	\$ 425,392	\$ 424,852	\$ 240,052
Inspection Fees	4,646	3,000	11,169	10,000
Charges for Service	4,297,139	4,866,683	5,082,956	5,605,212
Licenses and Permits	5,638	2,000	3,543	5,000
Investment Interest	23,279	18,000	22,016	18,000
<i>Total Fund Revenue</i>	<u>\$ 4,907,106</u>	<u>\$ 5,315,075</u>	<u>\$ 5,544,536</u>	<u>\$ 5,878,264</u>

EXPENDITURE COMPARISONS

Sewer Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Maintenance & Operations</i>				
Salaries	\$ 173,450	\$ 239,416	\$ 216,494	\$ 213,056
Overtime	14,064	12,600	18,173	12,600
Benefits	70,528	104,330	88,548	98,550
Supplies	41,598	39,185	24,657	41,275
Professional Services	7,364	17,383	7,341	17,359
King County Charges METRO	2,742,290	3,191,283	3,178,339	3,789,833
Sewer TV Inspection	20,388	-	-	-
Utility Rate Study	24,180	-	-	-
Parcel Mapping	14,256	-	-	-
Excise Tax	42,209	70,500	43,552	70,500
Surveying	10,001	-	-	-
Other Service Charges	31,736	67,635	43,632	68,678

EXPENDITURE COMPARISONS (Cont.)

Sewer Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
I/F Vehicle Repair/Replace	109,980	120,000	120,000	142,800
<i>Subtotal</i>	\$ 3,302,044	\$ 3,862,332	\$ 3,740,736	\$ 4,454,651
<i>Interfund Transactions</i>				
Engineering Charges	\$ 228,132	\$ 246,400	\$ 246,400	\$ 166,738
Interfund Charges	212,078	205,392	205,408	215,662
Interfund City Shop Rental	200,000	200,000	200,000	150,000
Transfer - Debt Service	-	-	-	-
Transfer - Capital Fund	540,000	540,000	540,000	540,000
Transfer - Equipment Rental	-	25,000	25,000	37,500
<i>Subtotal</i>	\$ 1,180,210	\$ 1,216,792	\$ 1,216,808	\$ 1,109,900
Ending Fund Balance	424,852	235,951	586,992	313,713
<i>Total Fund Expenditures</i>	\$ 4,907,106	\$ 5,315,075	\$ 5,544,536	\$ 5,878,264

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:

<i>1977-1979</i>	\$3.55	<i>1985</i>	\$7.80	<i>1991</i>	\$13.20	<i>1997</i>	\$19.10	<i>2003</i>	\$23.40
<i>1980</i>	\$3.90	<i>1986</i>	\$8.50	<i>1992</i>	\$13.62	<i>1998</i>	\$19.10	<i>2004</i>	\$23.40
<i>1981</i>	\$4.50	<i>1987</i>	\$9.70	<i>1993</i>	\$13.62	<i>1999</i>	\$19.10	<i>2005</i>	\$25.60
<i>1982</i>	\$4.95	<i>1988</i>	\$9.90	<i>1994</i>	\$15.90	<i>2000</i>	\$19.50	<i>2006</i>	\$25.60
<i>1983</i>	\$5.58	<i>1989</i>	\$10.45	<i>1995</i>	\$17.95	<i>2001</i>	\$19.75	<i>2007</i>	\$27.95
<i>1984</i>	\$7.00	<i>1990</i>	\$11.60	<i>1996</i>	\$19.10	<i>2002</i>	\$23.40	<i>2008</i>	\$27.95

SEWER REVENUE BOND FUND

REVENUE

Sewer Revenue Bond Fund	2008 Budget
Estimated Beginning Fund Balance January 1, 2008	\$ -
Investment Interest	-
Operating Transfers from Sewer Fund: Principal and Interest	-
<i>Total Fund Revenue</i>	<u>\$ -</u>

EXPENDITURES¹

Sewer Revenue Bond Fund ¹	2008 Budget
<i>Long Term Debt</i>	
Principal	\$ -
Interest	-
<i>Total Long Term Debt Service</i>	\$ -
Estimated Ending Fund Balance December 31, 2008	-
<i>Total Fund Expenditures</i>	<u><u>\$ -</u></u>

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

SEWER ULID DEBT FUND

REVENUE

Sewer ULID Debt Fund	2008 Budget
Estimated Beginning Fund Balance January 1, 2008	\$ -
Special Assessments	20,000
<i>Total Fund Revenue</i>	<u>\$ 20,000</u>

EXPENDITURES

Sewer ULID Debt Fund	2008 Budget
Special Assessment Principal	\$ 17,460
Special Assessment Interest	2,540
Estimated Ending Fund Balance December 31, 2008	-
<i>Total Fund Expenditures</i>	<u>\$ 20,000</u>

SEWER ULID BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/07 Outstanding Bond Balance
2003 Sewer ULID #22 ¹	10/01/03	\$155,811	5.0%	10/01/2013	\$37,938

¹ 2008 represents fifth 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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 1,617,284	\$ 1,390,669	\$ 1,552,267	\$ 1,220,267
Investment Interest	80,605	50,000	87,678	60,000
Connection Fees/Contributions	108,938	75,000	119,573	75,000
Transfers-in - Sewer Fund	540,000	540,000	540,000	540,000
<i>Total Fund Revenue</i>	<u>\$ 2,346,827</u>	<u>\$ 2,055,669</u>	<u>\$ 2,299,518</u>	<u>\$ 1,895,267</u>

EXPENDITURE COMPARISONS

Sewer Capital Projects Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Construction/Capital	\$ 794,560	\$ 1,073,000	\$ 479,737	\$ 473,000
Other Service Charges	-	-	-	-
Ending Fund Balance	1,552,267	982,669	1,819,781	1,422,267
<i>Total Fund Expenditures</i>	<u>\$ 2,346,827</u>	<u>\$ 2,055,669</u>	<u>\$ 2,299,518</u>	<u>\$ 1,895,267</u>

SEWER CAPITAL PROJECTS LIST:

Sewer Capital Fund Projects	
Sewer Main Rehabilitation	\$ 350,000
North Highlands Sewer Pump	23,000
Manhole Rehabilitation	100,000
<i>Total Sewer Capital Projects</i>	<u>\$ 473,000</u>

MAJOR PROJECT DESCRIPTIONS

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Sewer Main Rehabilitation Program					
LOCATION: City wide					
DESCRIPTION: This project involves the reconstruction and/or repair of approximately 3,000 to 6,000 lineal feet of sewer main annually.					
JUSTIFICATION/BENEFIT: 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 2007 estimate) No reline work in 2006 because of the West Downtown Trunk main replacement. For 2007 we plan to reline between 3,000 and 6,000 feet of sewer main.					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: In 2008 we plan to reline 3,000 to 6,000 feet of sewer main.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Sewer Capital Fund	
Prior Years	\$0	\$0	\$0	Non-City Source:	
2007 Budget	\$350,000	\$0	\$350,000	Submitted By: Brandon Cole	
2007 Estimate	\$350,000	\$0	\$350,000		
2008	\$350,000	\$0	\$350,000	Department: Public Works Engineering	
2009	\$350,000	\$0	\$350,000		
2010	\$350,000	\$0	\$350,000	Date: February-07	
2011	\$350,000	\$0	\$350,000		
2012	\$350,000	\$0	\$350,000	Priority: S-1/S-1 Project #: 220100	
2013	\$350,000	\$0	\$350,000		
Future Years	\$1,500,000	\$0	\$1,500,000		
Total Cost	\$3,950,000	\$0	\$3,950,000		

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: North Highlands Sewer Pump				
LOCATION: North Highlands Sewer Lift Station				
DESCRIPTION: Spare Sewer Pump				
JUSTIFICATION/BENEFIT: The North Highlands lift station is a duplex lift station with two pumps. If one pump becomes disabled the remaining pump is all that remains to pump sewage until repairs could be made. Typical repairs and or the receiving of a new pump range from 30-days to 90-days depending which component(s) failed. If the one of the existing pumps should fail it requires an expensive set up and monitoring program until new and or repaired pump arrives.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) n/a				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: To purchase one spare sewer pump for the North Highlands lift station.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Sewer Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$0	\$0	\$0	
2008	\$23,000	\$0	\$23,000	Submitted By: Todd Jensen
2009	\$0	\$0	\$0	Department: PWO
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: 2/27/06 revised 12/17/07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	
Future Years	\$0	\$0	\$0	Priority: SEW-1
Total Cost	\$23,000	\$0	\$23,000	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Manhole Rehabilitation (Program)					
LOCATION: City wide					
DESCRIPTION: Identify, and repair, restore, and renew leaking manholes, include lining, raising, inflow restrictor, or replacement.					
JUSTIFICATION/BENEFIT: 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 2007 estimate) For 2006 we inspected over 200 manholes and identified at least 50 that need repair to stop leaking, and restored about 25, and for 2007 we plan to inspect about 200 more and restore about 25 more.					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: For 2008 we plan to inspect about 200 manholes and restore about 25.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Sewer Capital Fund	
Prior Years	\$0	\$0	\$0	Non-City Source:	
2007 Budget	\$100,000	\$0	\$100,000		
2007 Estimate	\$100,000	\$0	\$100,000	Submitted By: Brandon Cole	
2008	\$100,000	\$0	\$100,000	Department: Public Works Engineering	
2009	\$100,000	\$0	\$100,000	Date: February-07	
2010	\$50,000	\$0	\$50,000		
2011	\$50,000	\$0	\$50,000		
2012	\$25,000	\$0	\$25,000		
2013	\$25,000	\$0	\$25,000	Priority:	Project #:
Future Years	\$200,000	\$0	\$200,000	S-2/S-2	220300
Total Cost	\$650,000	\$0	\$650,000		

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 299,347	\$ 406,549	\$ 415,110	\$ 409,867
Inspection Fees	20,080	15,000	17,418	25,000
Charges for Service	2,694,488	3,476,200	3,426,441	3,623,000
Investment Interest	20,574	18,000	22,969	20,000
<i>Total Fund Revenue</i>	<u>\$ 3,034,489</u>	<u>\$ 3,915,749</u>	<u>\$ 3,881,938</u>	<u>\$ 4,077,867</u>

EXPENDITURE COMPARISONS

Stormwater Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
<i>Maintenance & Operations</i>				
Salaries	\$ 394,666	\$ 485,793	\$ 426,433	\$ 660,248
Overtime	48,089	39,520	46,402	39,520
Benefits	174,494	216,350	190,619	303,900
Supplies	67,295	111,859	96,283	115,370
Professional Services	10,741	25,333	10,770	25,930
Utility Rate Update	25,000	-	-	-
TV/Inspection of Lines	-	-	-	-
Surveying	20,001	-	-	-
Stormwater Rsrc Action Pgm	12,555	-	-	-
White Paper Analysis	29,835	-	29,835	-
Other Service Charges	81,296	195,545	163,127	203,532
I/F Vehicle Repair/Replace	223,818	237,900	237,900	255,900
<i>Subtotal</i>	<u>\$ 1,087,790</u>	<u>\$ 1,312,300</u>	<u>\$ 1,201,369</u>	<u>\$ 1,604,400</u>
<i>Interfund Transactions</i>				
Engineering Charges	\$ 511,536	\$ 675,235	\$ 675,235	\$ 733,500
Interfund Charges	204,084	238,316	223,231	247,462

EXPENDITURE COMPARISONS (Cont.)

Stormwater Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer - Debt Service	289,980	278,004	278,004	282,000
Transfer - Capital Fund	170,004	800,004	800,004	540,000
Transfer to Resource Conservation	77,225	86,000	86,000	86,000
Transfer - Equipment Rental	<u>55,000</u>	<u>38,000</u>	<u>38,000</u>	<u>50,500</u>
<i>Subtotal</i>	\$ 1,507,829	\$ 2,315,559	\$ 2,300,474	\$ 2,139,462
Ending Fund Balance	<u>415,110</u>	<u>287,890</u>	<u>380,095</u>	<u>334,005</u>
<i>Total Fund Expenditures</i>	<u>\$ 3,010,729</u>	<u>\$ 3,915,749</u>	<u>\$ 3,881,938</u>	<u>\$ 4,077,867</u>

STORMWATER REVENUE BOND FUND

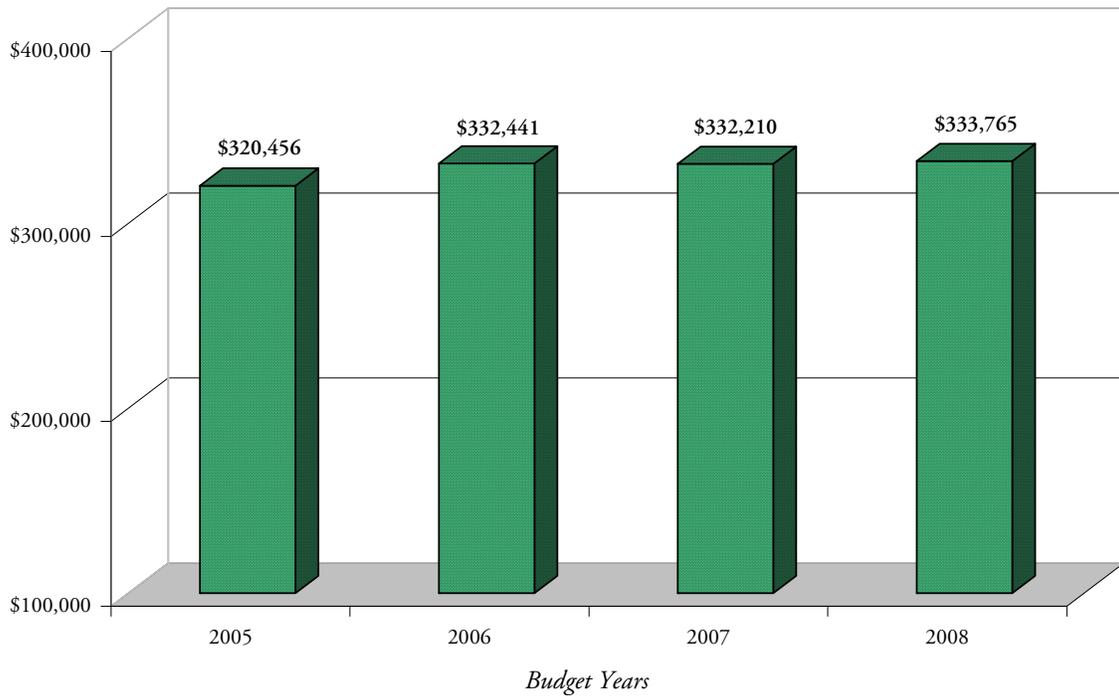
REVENUE

Stormwater Revenue Bond Fund	2008 Budget
Estimated Beginning Fund Balance January 1, 2008	\$ 332,210
Investment Interest	18,000
Operating Transfers from Stormwater Fund: Principal and Interest	<u>282,000</u>
<i>Total Fund Revenue</i>	<u>\$ 632,210</u>

EXPENDITURES

Stormwater Revenue Bond Fund		2008 Budget
<i>Long Term Debt - Principal</i>		
1998 Revenue Bond	\$ 100,000	
2001 Revenue Bond	<u>65,000</u>	
<i>Total Principal</i>		\$ 165,000
<i>Long Term Debt - Interest</i>		
1998 Revenue Bond	\$ 67,375	
2001 Revenue Bond	<u>66,070</u>	
<i>Total Interest</i>		<u>133,445</u>
<i>Long Term Debt Service Total</i>		<u>\$ 298,445</u>
Estimated Ending Fund Balance December 31, 2008		<u>333,765</u>
<i>Total Fund Expenditures</i>		<u>\$ 632,210</u>

Stormwater Revenue Bond Fund
Ending Fund Balance



STORMWATER REVENUE BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/07 Outstanding Bond Balance
1998 Revenue Bond	8/15/98	\$2,000,000	5.38%	12/1/2017	\$1,265,000
2001 Revenue Bond	12/1/01	\$1,600,000	5.25%	12/1/2021	\$1,260,000

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	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 382,790	\$ 233,170	\$ 259,621	\$ 501,978
Grants	50,000	390,000	416,067	475,000
Revenue Bond Proceeds	-	-	-	-
Contributions	62,867	60,000	78,848	50,000
Transfers-in - Stormwater Fund	170,004	800,004	800,004	540,000
Transfers-in - Mitigation Fund	170,936	-	-	-
Impervious Surface Fees	19,617	20,000	13,620	20,000
Investment Interest	24,821	7,000	24,507	25,000
Interfund Loan Proceeds	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 881,035</u>	<u>\$ 1,510,174</u>	<u>\$ 1,592,667</u>	<u>\$ 1,611,978</u>

EXPENDITURE COMPARISONS

Stormwater Capital Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Other Services and Charges	\$ -	\$ -	\$ -	\$ -
Construction/Capital	552,154	1,140,000	1,038,409	1,243,000
Debt Issue Costs	-	-	-	-
Public Works Trust Fund Loan Debt	69,260	68,647	68,646	68,035
Interfund Loan Interest	-	-	-	-
Interfund Loan Payment	-	-	-	-
Ending Fund Balance	<u>259,621</u>	<u>301,527</u>	<u>485,612</u>	<u>300,943</u>
<i>Total Fund Expenditures</i>	<u>\$ 881,035</u>	<u>\$ 1,510,174</u>	<u>\$ 1,592,667</u>	<u>\$ 1,611,978</u>

PW TRUST FUND LOAN DEBT SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/07 Outstanding Bond Balance
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.0%	7/1/2019	\$674,205

STORMWATER CAPITAL PROJECTS LIST:

Stormwater Capital Fund Projects	
Fish Hatchery Intake Dam	\$ 440,000
Storm Drainage Rehabilitation and Improvements	350,000
Southeast Downtown Drainage Improvements	250,000
Habitat Preservation/Stream Restoration	150,000
Squak Valley Park Stream Restoration	25,000
North Fork Stream Restoration	10,000
Sycamore Stream Restoration	5,000
Tributary 0170 Drainage System Improvements	5,000
Grade Laser - Pipe Installation	8,000
<i>Total Stormwater Capital Projects</i>	<u><u>\$ 1,243,000</u></u>

MAJOR PROJECT DESCRIPTIONS

**CITY OF ISSAQUAH
2008-2013 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 - as the project sponsor - sought grant funding through the State Salmon Recover Fund Board (SRFB) to conduct studies 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 will evaluate 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/BENEFIT: The WRIA 8 Chinook Salmon Conservation Plan identified the intake dam for the Issaquah Hatchery as the single most important 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 (known as “H-integration”). A previous project by the US Army Corps of Engineers study for dam and fish ladder rehabilitation stopped in 2003 due to lack of Federal funding. The City is acting as sponsor for this project because WDFW requires a local sponsor for seeking State grant funds.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Grant applications to SRFB and King Conservation District, and project scoping with WDFW, WRIA 8 representatives, the Muckleshoot Tribe, and other stakeholders.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Conduct feasibility study for fish passage improvements, and (if approved by WDFW) initiate final design. Future grants will also be sought for construction funding. Project budget will likely carry-over into 2009.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital
Prior Years	\$0	\$0	\$0	Non-City Source: State Salmon Recovery Fund Board
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$0	\$0	\$0	Submitted By: Kerry Ritland
2008	\$40,000	\$400,000	\$440,000	
2009	\$0	\$0	\$0	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: August-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: ST - 9 Project #: New
Future Years	\$0	\$0	\$0	
Total Cost	\$40,000	\$400,000	\$440,000	

CITY OF ISSAQUAH

2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Storm Drainage Rehabilitation and Improvements				
LOCATION: City Wide				
DESCRIPTION: This project involves reconstruction or repair of storm drain pipes and culverts that are structurally deficient and may fail of have design deficiencies that lead to local flood hazards associated with high maintenance costs, and construction of new small drainage projects to address drainage problems. Examples include replacement of rusted out corrugated metal pipe culverts, repair of poorly built storm drains which may have caved in or have root masses invading joints, addition of storm drains in areas where these facilities are needed, drainage improvements to mitigate localized flooding problems.				
JUSTIFICATION/BENEFIT: Benefits of these improvement include reduced flooding impacts to homes and streets during occasional rainfall events that cause localized flooding, 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. Public Works Operations and Maintenance conducts some ongoing repair of drainage facilities such as catch basins and manholes, but they are not equipped or budgeted to make capital improvements to larger facilities.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Drainage improvements on Gilman Boulevard west of SR900 and other minor projects. (Note: project expenses were reduced in 2007 to cover additional cost of Tributary 0170 Drainage Improvement project and meet ending fund balance requirement for Stormwater Capital Fund.)				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Drainage system repair and storm line relining and replacement at various locations, including West Sunset Way, and Park Hill Creek behind BMC and associated culverts under East Lake Sammamish Parkway.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$165,000	\$0	\$165,000	
2007 Estimate	\$65,000	\$0	\$65,000	Submitted By:
2008	\$350,000	\$0	\$350,000	Kerry Ritland
2009	\$250,000	\$0	\$250,000	Department:
2010	\$250,000	\$0	\$250,000	PWE
2011	\$250,000	\$0	\$250,000	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority:
Future Years	\$0	\$0	\$0	Project #:
Total Cost	\$1,165,000	\$0	\$1,165,000	ST - 1
				330300

CITY OF ISSAQUAH

2008-2013 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/BENEFIT: Most streets in the southeast part of Issaquah generally do not have any 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. Currently, runoff disperses onto neighboring properties, creating a drainage nuisance, or flows westerly until it reaches the underground storm drainage system on 2nd Avenue.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) N/A				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Surveying, geotechnical/potholing, and preliminary design.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$20,000	\$0	\$20,000	Submitted By: K. Ritland
2008	\$250,000	\$0	\$250,000	
2009	\$250,000	\$0	\$250,000	Department: Public Works Engineering
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: ST-4/ST-5 Project #: To Be Assigned
Future Years	\$0	\$0	\$0	
Total Cost	\$520,000	\$0	\$520,000	

CITY OF ISSAQUAH

2008-2013 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/BENEFIT: This restoration program implements projects identified in the Stream and Riparian Areas Plan that was developed in 2006 to identify local habitat projects. Improving habitat conditions along important stream corridors benefits salmon and other wildlife. The City has implemented several small and large projects in the last several years, on Issaquah and Tibbetts Creeks, and in recent years an effort by the Water Resource Inventory Area (WRIA) 8 jurisdictions in the Cedar-Lake Washington-Sammamish watershed has resulting in the Chinook Salmon Conservation Plan that identifies needs and priorities for future habitat improvement projects. This coordinated regional effort ensures that restoration work is targeted for streams with high habitat potential.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Completion of Stream and Riparian Areas Restoration Plan, removal of fish barrier from Issaquah Creek near Pickering Barn, and design of 2008 projects.					
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Implementation of habitat restoration project to be selected from Stream and Riparian Areas Restoration Plan.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund	
Prior Years	\$0	\$0	\$0	Non-City Source:	
2007 Budget	\$50,000	\$50,000	\$100,000	State or Federal Grant	
2007 Estimate	\$30,000	\$0	\$30,000	Submitted By:	
2008	\$75,000	\$75,000	\$150,000	K. Ritland	
2009	\$75,000	\$75,000	\$150,000	Department:	
2010	\$75,000	\$75,000	\$150,000	Public Works Engineering	
2011	\$75,000	\$75,000	\$150,000	Date: February-07	
2012	\$75,000	\$75,000	\$150,000		
2013	\$0	\$0	\$0	Priority:	Project #:
Future Years	\$0	\$0	\$0	ST-7/ST-7	332000
Total Cost	\$405,000	\$375,000	\$780,000		

CITY OF ISSAQUAH

2008-2013 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 (former Erickson Farm). Project consists of removal of levee, construction of stream channel and floodplain habitat along a 100-foot buffer on the east bank, and revegetation. This project replaces the previous restoration plan that was developed by the Corps of Engineers. The project will be redesigned as appropriate to meet current restoration goals, criteria and permit requirements. 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/BENEFIT: 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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Preliminary design and permitting				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Final design and grant application				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund
Prior Years	\$6,611	\$0	\$6,611	Non-City Source:
2007 Budget	\$25,000	\$0	\$25,000	Various Restoration Grants
2007 Estimate	\$25,000	\$0	\$25,000	Submitted By:
2008	\$25,000	\$0	\$25,000	K. Ritland
2009	\$350,000	\$350,000	\$700,000	Department:
2010	\$8,000	\$0	\$8,000	Public Works Engineering
2011	\$4,000	\$0	\$4,000	Date: February-07
2012	\$0	\$0	\$0	Priority:
2013	\$0	\$0	\$0	Project #:
Future Years	\$0	\$0	\$0	ST-6/ST-6
Total Cost	\$418,611	\$350,000	\$768,611	330100

CITY OF ISSAQUAH

2008-2013 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/BENEFIT:				
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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate)				
Surveying, preparation of pre-design report to document existing conditions and potential design for restoration project, preparation of 30% design and permitting, and initial property owner contact.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT:				
Detailed cost estimates, grant applications, and preparation of final design pending construction budget authorization.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund
Prior Years	\$34,497	\$0	\$34,497	Non-City Source: TBD
2007 Budget	\$2,500	\$0	\$2,500	
2007 Estimate	\$25,000	\$0	\$25,000	Submitted By: Kerry Ritland
2008	\$10,000	\$0	\$10,000	
2009	\$400,000	\$400,000	\$800,000	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: ST - 7
Future Years	\$0	\$0	\$0	
Total Cost	\$469,497	\$400,000	\$869,497	

CITY OF ISSAQUAH

2008-2013 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 included 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/BENEFIT: 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 2007 estimate) Completion of vegetation plantings and post-construction maintenance of restoration projects constructed in 2006, including the Sycamore Area Phase 2 and Hope Creek Restoration projects.				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Invasive plant control and maintenance of vegetation plantings that were installed as part of the Sycamore Area Phase 2 and Hope Creek Restoration projects.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund
Prior Years	\$33,858	\$62,879	\$96,737	Non-City Source: KCD and KC Waterworks Grants
2007 Budget	\$5,000	\$10,000	\$15,000	
2007 Estimate	\$5,000	\$10,000	\$15,000	Submitted By: K. Ritland
2008	\$5,000	\$0	\$5,000	
2009	\$0	\$0	\$0	Department: Public Works Engineering
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: February-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: Project #: ST-3/ST-3 331700
Future Years	\$0	\$0	\$0	
Total Cost	\$43,858	\$72,879	\$116,737	

CITY OF ISSAQUAH

2008-2013 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) drainage ditch between SR-900 and Tibbetts Creek. Includes replacement of existing 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, and mitigation that may be required by permits. (Note: This project was previously identified under two separate CIP projects; Tributary 0170 Culvert Replacement at NW Sammamish Road, Tributary 0170 Drainage Improvements.)				
JUSTIFICATION/BENEFIT: The Tributary 0170 drainage system conveys runoff from downtown Issaquah west of Issaquah Creek, a section of I-90, and the SR-900 area before discharging to Tibbetts Creek. This system, originally an agricultural drainage ditch, has insufficient capacity to handle stormwater during moderate to high flows. Mitigating those flood problems, including conditions that contributed to flooding of City Hall Northwest in 1996, will require upsizing of culverts to eliminate flow constrictions, removing accumulated sediments in Tributary 0170 between SR-900 and Tibbetts Creek, and constructing a flood berm within the SR-900/I-90 interchange. Project will compliment flood conveyance improvements that were constructed in 2004 on lower Tibbetts Creek.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2007 estimate) Project construction				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Post-construction maintenance of vegetation plantings in accordance with permit requirements.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Stormwater Capital Fund
Prior Years	\$54,237	\$0	\$54,237	Non-City Source: FEMA Pre-Disaster Mitigation Grant
2007 Budget	\$405,000	\$390,000	\$795,000	
2007 Estimate	\$510,000	\$390,000	\$900,000	Submitted By: K. Ritland
2008	\$5,000	\$0	\$5,000	
2009	\$5,000	\$0	\$5,000	Department: Public Works Engineering
2010	\$2,000	\$0	\$2,000	
2011	\$2,000	\$0	\$2,000	
2012	\$0	\$0	\$0	Date: February-07
2013	\$0	\$0	\$0	Priority: Project #: ST-2/ST-2 331400
Future Years	\$0	\$0	\$0	
Total Cost	\$578,237	\$390,000	\$968,237	

CITY OF ISSAQUAH
2008-2013 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Grade Laser				
LOCATION: Public Works Shop				
DESCRIPTION: Laser for setting grades on pipes, roadways, shoulders and parking areas.				
JUSTIFICATION/BENEFITS: Speeds pipe laying and grade setting work.				
PRIOR YEAR ACCOMPLISHMENTS (including 2007 estimate): N/A				
YEAR 2008 ANTICIPATED ACCOMPLISHMENT: Purchase laser.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$0	\$0	\$0	City Revenue Source: Storm Water Fund
2007 Budget	\$0	\$0	\$0	Non-City Source:
2007 Estimate	\$0	\$0	\$0	
Year 2008	\$8,000	\$0	\$8,000	
Year 2009	\$0	\$0	\$0	Submitted By: Todd C. Jensen
Year 2010	\$0	\$0	\$0	Department: Public Works Operations
Year 2011	\$0	\$0	\$0	
Year 2012	\$0	\$0	\$0	
Year 2013	\$0	\$0	\$0	Date: March 13, 2007
Future Years	\$0	\$0	\$0	Priority:
Total Cost	\$8,000	\$0	\$8,000	2/2 Project #: CIPsto21



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 Rental Fund
- § Engineering Services Fund
- § Trust Funds (Expendable)

UNEMPLOYMENT INSURANCE BENEFIT FUND/ ACCRUED BENEFIT FUND

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

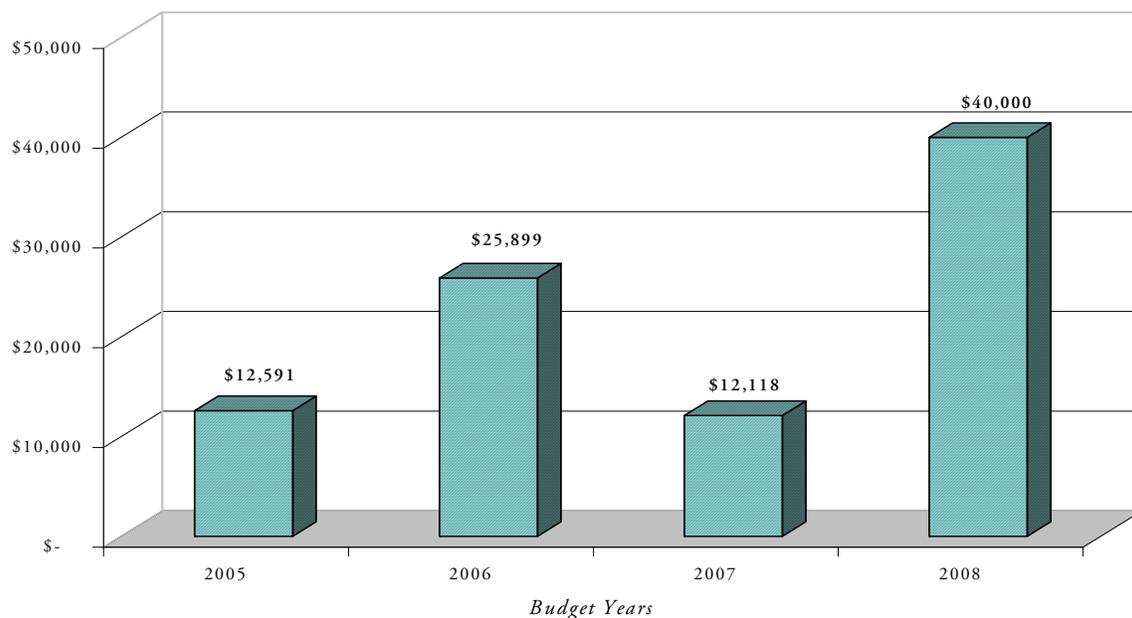
REVENUE COMPARISONS

Unemployment Benefit Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 89,396	\$ 89,396	\$ 91,919	\$ 103,849
Investment Interest	4,422	4,000	5,203	5,000
Transfers in from General Fund	24,000	32,400	32,400	36,000
<i>Total Fund Revenue</i>	<u>\$ 117,818</u>	<u>\$ 125,796</u>	<u>\$ 129,522</u>	<u>\$ 144,849</u>

EXPENDITURE COMPARISONS

Unemployment Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Unemployment Claims	\$ 25,899	\$ 45,000	\$ 12,118	\$ 40,000
Long Term Care (LEOFF I)	-	-	-	-
Ending Fund Balance	91,919	80,796	117,404	104,849
<i>Total Fund Expenditures</i>	<u>\$ 117,818</u>	<u>\$ 125,796</u>	<u>\$ 129,522</u>	<u>\$ 144,849</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.

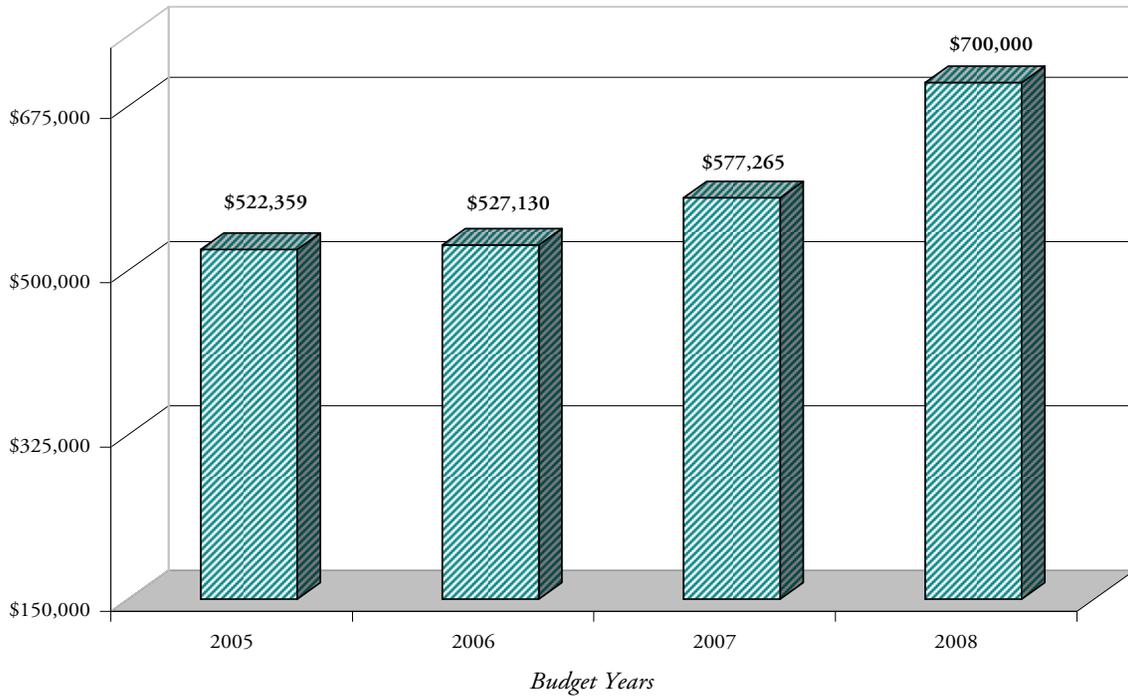
REVENUE COMPARISONS

Insurance Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 57,841	\$ 122,576	\$ 126,188	\$ 224,605
Investment Interest	5,977	5,500	10,638	10,000
Interfund Insurance Charges	<u>589,500</u>	<u>665,016</u>	<u>666,112</u>	<u>695,020</u>
<i>Total Fund Revenue</i>	<u>\$ 653,318</u>	<u>\$ 793,092</u>	<u>\$ 802,938</u>	<u>\$ 929,625</u>

EXPENDITURE COMPARISONS

Insurance Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Other Services & Charges	\$ 527,130	\$ 675,000	\$ 577,265	\$ 700,000
Ending Fund Balance	<u>126,188</u>	<u>118,092</u>	<u>225,673</u>	<u>229,625</u>
<i>Total Fund Expenditures</i>	<u>\$ 653,318</u>	<u>\$ 793,092</u>	<u>\$ 802,938</u>	<u>\$ 929,625</u>

Insurance Premiums



EQUIPMENT RENTAL FUND

The Equipment Rental 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 Rental Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 2,498,858	\$ 3,220,819	\$ 3,341,248	\$ 5,643,262
Charges for Services	818,396	867,600	861,600	939,600
Replacement Charges	1,158,491	1,233,924	1,233,924	1,360,920
Investment Interest	141,588	184,400	184,703	177,200
Insurance Reimbursement	2,481	-	55,166	-
Interfund Loan Repayment	-	2,000,000	2,000,000	1,100,000
Interfund Interest	70,000	2,800	59,111	38,500
Transfers-In - Capital Fund	195,000	74,100	74,100	-
Transfers-In - Utility Funds	110,000	138,000	138,000	325,500
Sale/Rental of Fixed Assets	32,750	-	-	-
Total Fund Revenue	\$ 5,027,564	\$ 7,721,643	\$ 7,947,852	\$ 9,584,982

EXPENDITURE COMPARISONS

Equipment Rental Fund ¹	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 270,160	\$ 290,325	268,150	\$ 291,252
Overtime	13,667	22,000	30,017	22,000
Benefits	102,799	117,150	112,458	129,702
Supplies	187,975	219,633	198,867	206,926
Fuel	174,025	208,350	229,379	195,050
Other Services & Charges	287,006	349,405	283,455	405,727
Capital Outlay - Rplcmnt/New	650,684	1,285,700	849,647	1,998,000
Interfund Loan Issued	-	-	-	2,100,000
Ending Fund Balance	3,341,248	5,229,080	5,975,879	4,236,325
Total Fund Expenditures	\$ 5,027,564	\$ 7,721,643	\$ 7,947,852	\$ 9,584,982

¹ Funding (\$300,116) 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 REPLACEMENT RESERVES

Equipment Rental Fund	
<i>New Vehicles/Equipment</i>	
Utility Truck	\$ 48,000
Equipment Trailer (20-Ton)	30,000
Snow Plow	11,500
Small Snow Plow & Sander	13,500
Building Inspection Laptops	18,000
Compactor (PWO)	5,500
<i>Total Capital Equipment - NEW</i>	\$ 126,500
<i>Replacement Reserves</i>	
IT Servers	\$ 30,000
PC Workstations (60)	120,000
Detective Laptops (4)	17,000
Council Tablet PCs (5)	10,000
Network Data Switches	20,000
Stationary Bikes (3) - Community Center	10,000
Sales Tax Analysis Software (Finance)	10,000
Police 800 MHz Radios	24,000
Vactor Truck #216 (2007 Carryover)	375,000
Jail Van #104 (2007 Carryover)	34,000
Police Patrol Car #156	36,000
Dump Truck #205	252,000
1/2 Ton Pickup #209 (PWE)	32,000
Wesll 4+5 Generator Set #222 (PWO)	60,000
Service Truck #240 (PWO)	115,000
Street Sweeper #256	200,000
One-Ton Dump Truck #257	46,000
Backhoe #263	115,000

Equipment Rental Fund	
<i>Replacement Reserves (cont.)</i>	
Small Truck #274 (PWO)	27,000
Service Truck #278 (PWO)	56,000
Utility Truck #279 (PWO)	48,000
Pickup Truck #281 (PWO)	27,000
Building Review Truck #309	33,000
Backhoe #214 (PWO)	114,500
Pickup Truck #435 (Parks)	30,000
Pickup Truck #2000 (PWE)	30,000
<i>Total Capital Items from Replacement Reserves</i>	\$ 1,871,500
<i>Total Equipment Replacement Fund Capital Items</i>	\$ 1,998,000

ENGINEERING SERVICES FUND

Public Works Engineering Department

MISSION

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 AND 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.

2008 WORK PLAN FOCUS

- ☞ Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply (*City Goal #8*)
- ☞ Continue work to study, design and construct a variety of transportation-related improvements to improve mobility (*City Goals #1 & #9*)
- ☞ Evaluate possible additional improvements to the ITS infrastructure and go through a public process to provide citizens opportunity for input on need and funding (*City Goals #1 & #3*)
- ☞ Construct replacement Cougar reservoirs. Construct the Wildwood Pump Station. (*City Goals #3 & 6*)
- ☞ Continue work to study, design and construct sewer, water and storm drain improvements for the community (*City Goals #3 & #9*)
- ☞ Continue and improve tracking of all staff time to appropriate funds and capital projects (*City Goal #3*)
- ☞ Continue implementation of Sustainable Building initiative and further its development (*City Goal #2*)
- ☞ Review/approve/inspect 600+ forecasted land use, utility and building permits (*City Goal #9*)
- ☞ Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs (*City Goal #1*)

- ☞ Implementation of the Department of Ecology Municipal Stormwater (NPDES) Permit. (*City Goal #5*)
- ☞ 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. (*City Goal #2*)
- ☞ 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 #2*)
- ☞ Work to establish a Transit Now Partnership for increasing transit service in Issaquah. (*City Goal #1*)
- ☞ Improve conveyance and fish habitat in Tributary 0170. (*City Goal #5*)

MDRT & RCO 2008 WORK PLAN FOCUS

- ☞ Review/Approve/Inspect approximately 400 building permits (*City Goals #2 & #7*)
- ☞ Continue MDRT annual evaluation (*City Goal #3*)
- ☞ Planning/construction/inspection Issaquah Highlands Town Center (*City Goals #2 & #7*)
- ☞ Continue Affordable Housing in Villages (*City Goals #2 & #7*)
- ☞ Improve temporary erosion and sedimentation control (TESC) (*City Goal #5*)
- ☞ Implement Shared Stormwater Plan (*City Goal #2*)
- ☞ Continue compensatory detention (*City Goal #5*)
- ☞ Construct/inspect LifeCare Services/TimberRidge (*City Goal #2*)
- ☞ Plan/construct/inspect Issaquah Highlands High Streets Lifestyle Center (*City Goals #2 & #7*)
- ☞ Implement Block 9 Development Agreement (*City Goal #2*)
- ☞ Restore/replant wetlands (*City Goal #2*)
- ☞ Continue implementation of Sustainable Building initiative and adoption of LEED and Built Green certification for commercial and residential projects within the City (*City Goal #2*)
- ☞ Complete design and begin construction of Zero Energy Project homes, begin builder, designer and contractor education phase and conduct community workshops.
- ☞ Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs (*City Goal #1*)
- ☞ Complete development and adoption of the Commute Trip Reduction Plan (CTR) and ordinance as required by state requirements for local and regional CTR planning.
- ☞ Planning and initial implementation of the Department of Ecology Municipal Stormwater (NPDES) permit (*City Goal #5*)

- ☐ 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 (*City Goal #2*)
- ☐ 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 (*City Goal #2*)
- ☐ Design and roll-out a neighborhood environmental mini-grant program to support community and business participation and investment in environmental projects within the City.

REVENUE COMPARISONS

Engineering Services Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 612,474	\$ 700,510	\$ 794,774	\$ 890,649
<i>Operation Charges for Service:</i>				
Street Operations	\$ 687,600	\$ 820,800	\$ 820,800	\$ 1,218,800
Water Operations	361,968	606,500	606,500	438,352
Sewer Operations	228,132	246,400	246,400	166,738
Stormwater Operations	511,536	675,235	675,235	733,500
Interest	34,706	30,000	45,799	35,000
Other Charges	141,051	110,000	124,555	79,000
<i>Subtotal</i>	1,964,993	2,488,935	2,519,289	2,671,390
<i>Labor Charges to Capital Projects:</i>				
Street Projects	\$ 153,682	\$ 300,000	\$ 213,242	\$ 250,000
Water Projects	136,609	85,000	144,828	150,000
Sewer Projects	57,906	50,000	51,743	40,000
Stormwater Projects	39,703	75,000	66,265	75,000
Other Projects	164,379	150,000	78,915	375,000
<i>Subtotal</i>	552,279	660,000	554,993	890,000
<i>Total Fund Revenue</i>	\$ 3,129,746	\$ 3,849,445	\$ 3,869,056	\$ 4,452,039

EXPENDITURE COMPARISONS

Engineering Services Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Salaries	\$ 1,572,751	\$ 1,838,321	\$ 1,705,010	\$ 2,063,856
Overtime	20,998	22,000	34,878	18,000
Benefits	552,606	663,115	601,517	793,946
Supplies	30,656	63,176	49,809	61,021
Professional Services	100,966	75,500	59,874	71,000
Professional Svcs (Utility Specific)	-	454,335	246,202	847,840
Other Service Charges	56,995	65,749	59,343	89,550
Ending Fund Balance	<u>794,774</u>	<u>667,249</u>	<u>1,112,423</u>	<u>506,826</u>
Total Fund Expenditures	<u>\$ 3,129,746</u>	<u>\$ 3,849,445</u>	<u>\$ 3,869,056</u>	<u>\$ 4,452,039</u>

Professional Services (Utility Specific)	
Transit Now	\$ 418,840
Water System Plan Update	150,000
Sewer System Plan Update	75,000
CARA Code Implementation	52,000
Shuttle Bus	28,000
Impervious Surface Data	25,000
Aquatic Resource Monitoring	22,000
Transportation Consultant	20,000
Surveying	15,000
Parcel Mapping	12,500
Storm WRIA Agreement	10,000
Issaquah Basin Stewardship	10,000
Sewer Video/Monitoring	5,000
Stream Gauging (WRAP)	<u>4,500</u>
Total Professional Services (Utility Specific)	<u>\$ 847,840</u>

TRUST FUNDS (EXPENDABLE)

Expendable trust funds are used to account for trusts where both principal and earnings on principal may be spent for the trust's intended purpose. A separate individual fund normally is established for each expendable trust. The City of Issaquah has two expendable trust funds, created in 1997 and 1998, to account for the funds received from the Kerola Family to make park improvements at Tibbetts Valley Park, and the Rowley family to support recreation activities.

REVENUE COMPARISONS

Kerola Trust Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 272	\$ -	\$ -	\$ -
Kerola Trust Donation	-	-	-	-
Investment Interest	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXPENDITURE COMPARISONS

Kerola Trust Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Tibbetts Valley Park Improvements	\$ 272	\$ -	\$ -	\$ -
Ending Fund Balance	-	-	-	-
<i>Total Fund Expenditures</i>	<u>\$ 272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

REVENUE COMPARISONS

Rowley Trust Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Beginning Fund Balance	\$ 1,153	\$ -	\$ -	\$ -
Rowley Trust Donation	-	-	-	-
Investment Interest	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 1,153</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXPENDITURE COMPARISONS

Rowley Trust Fund	2006 Actual	2007 Budget	2007 Actual	2008 Budget
Recreation Improvements	\$ 1,153	\$ -	\$ -	\$ -
Ending Fund Balance	-	-	-	-
<i>Total Fund Expenditures</i>	<u>\$ 1,153</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Supplemental
Schedules, Financial
Policies, Workload
Indicators & Statistics



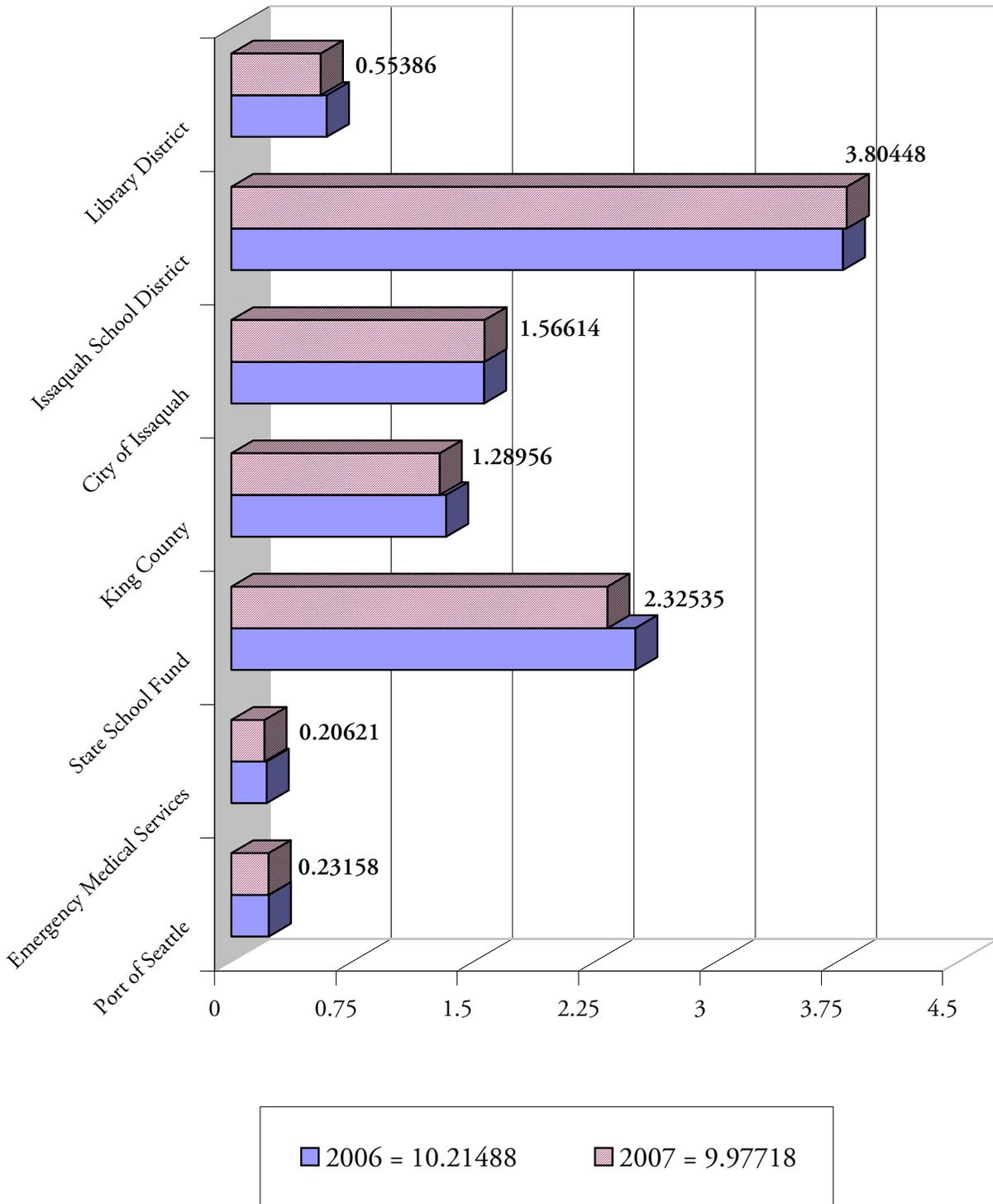
SUPPLEMENTAL SCHEDULES

Property Tax Distribution

	<i>2005</i>	<i>2006</i>	<i>2007</i>
Population	17,060	19,570	24,710
Assessed Valuation	\$ 3,336,875,663	\$ 3,734,157,054	\$ 4,416,915,927
<i>Regular Tax Levy</i>			
General Fund	\$ 4,189,035	\$ 4,665,900	\$ 5,431,730
Rate/\$1000	1.29209	1.25007	1.22973
<i>G.O. Excess Bond Levies</i>			
1988 Street Improvement	\$ 213,948	\$ 213,538	\$ 215,000
1988 Cemetery	10,941	10,941	10,000
1988 Park	55,111	55,111	55,000
1995 Police Station	410,000	406,250	387,000
2001 Senior Center	125,000	117,350	125,000
2005 ITS Bonds	-	140,000	133,000
2006 Park Bond	-	-	490,000
<i>Total</i>	<u>\$ 815,000</u>	<u>\$ 943,190</u>	<u>\$ 1,415,000</u>
Rate/\$1,000	0.30647	0.31276	0.33641
<i>Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies)</i>	<u>1.59856</u>	<u>1.56283</u>	<u>1.56614</u>

2007 Property Tax Rate Comparison

(Rate per \$1,000 Assessed Value)



Property Tax History

Year	Tax Based Total Assessed Valuation ¹	% Inc. From Prior Year	New Construction	Annexed Property	Property Tax Statutory Limit (3.16/1,000)	Regular Property Tax Levied with 101% Lid ²	Levied vs. Statutory Limit Variance	Regular Rate/ \$1,000 Assessed Value	Excess Property Tax (Voted)	Voted Rate/ \$1,000 Assessed Value	Total Rate/ \$1,000 Assessed Value	Population
2008												
2007	\$ 4,416,915,927	18.3	\$ 344,655,075		\$ 13,987,047	\$ 5,431,730	\$ 8,555,317	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	(7,108,818)	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	(6,214,109)	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	(5,621,894)	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	(4,656,292)	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	(4,330,216)	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	(3,574,453)	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	(2,283,541)	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	(1,963,351)	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	(1,749,697)	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	(1,526,042)	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	(1,434,074)	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	(1,459,384)	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	(1,307,198)	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	(1,354,949)	1.339	473,000	0.632	1.972	8,326
1992	600,374,530	0.1	10,581,900		1,898,985	870,762	(1,028,223)	1.443	473,000	0.788	2.231	8,176
1991	600,025,360	38.6	29,064,442		1,911,680	808,078	(1,103,602)	1.344	507,000	0.845	2.189	7,860
1990	432,818,916	3.5	15,866,622		1,461,410	716,578	(744,832)	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	(764,738)	1.545	800,000	1.913	3.458	7,440
1988	354,896,384	6.2	17,774,427		1,198,532	580,704	(617,828)	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	(606,266)	1.560	277,600	0.831	2.391	6,700
1986	296,882,419	8.9	19,086,702		1,001,987	451,655	(550,323)	1.517	285,400	0.961	2.478	6,422

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2005 will not affect property tax rates until 2006 or 2007.

² Changed to 101% Lid in 2002

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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
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
1989	1,536,570	1,423,750	719,536	272,428	81,402	137,867	283,881	4,455,434
1988	1,207,047	1,024,791	695,153	258,026	85,934	114,939	258,554	3,644,444
1987	1,108,275	783,722	649,640	223,437	103,126	78,693	232,926	3,179,819

¹ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

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

*Computation of Legal Debt Margin
as of December 31, 2007*

	<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, 2007, Assessed Value:					\$ 5,847,242,294
2.50% of Assessed Value	\$ -	\$ 146,181,057	\$ 146,181,057	\$ 146,181,057	\$ 438,543,171
1.50% of Assessed Value	<u>87,708,634</u>	<u>(87,708,634)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Statutory Debt Limit	\$ 87,708,634	\$ 58,472,423	\$ 146,181,057	\$ 146,181,057	\$ 438,543,171
Less Debt Outstanding G.O. Bonds	(21,990,000)	(5,560,000)	(6,025,000)	-	(33,575,000)
Add amount available in Debt Service Fund	<u>81,260</u>	<u>309,296</u>	<u>31,150</u>	<u>-</u>	<u>421,706</u>
Debt Capacity	<u>\$ 65,799,894</u>	<u>\$ 53,221,719</u>	<u>\$ 140,187,207</u>	<u>\$ 146,181,057</u>	<u>\$ 405,389,877</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>
2007	24,710	\$ 5,847,242,294	\$ 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

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)

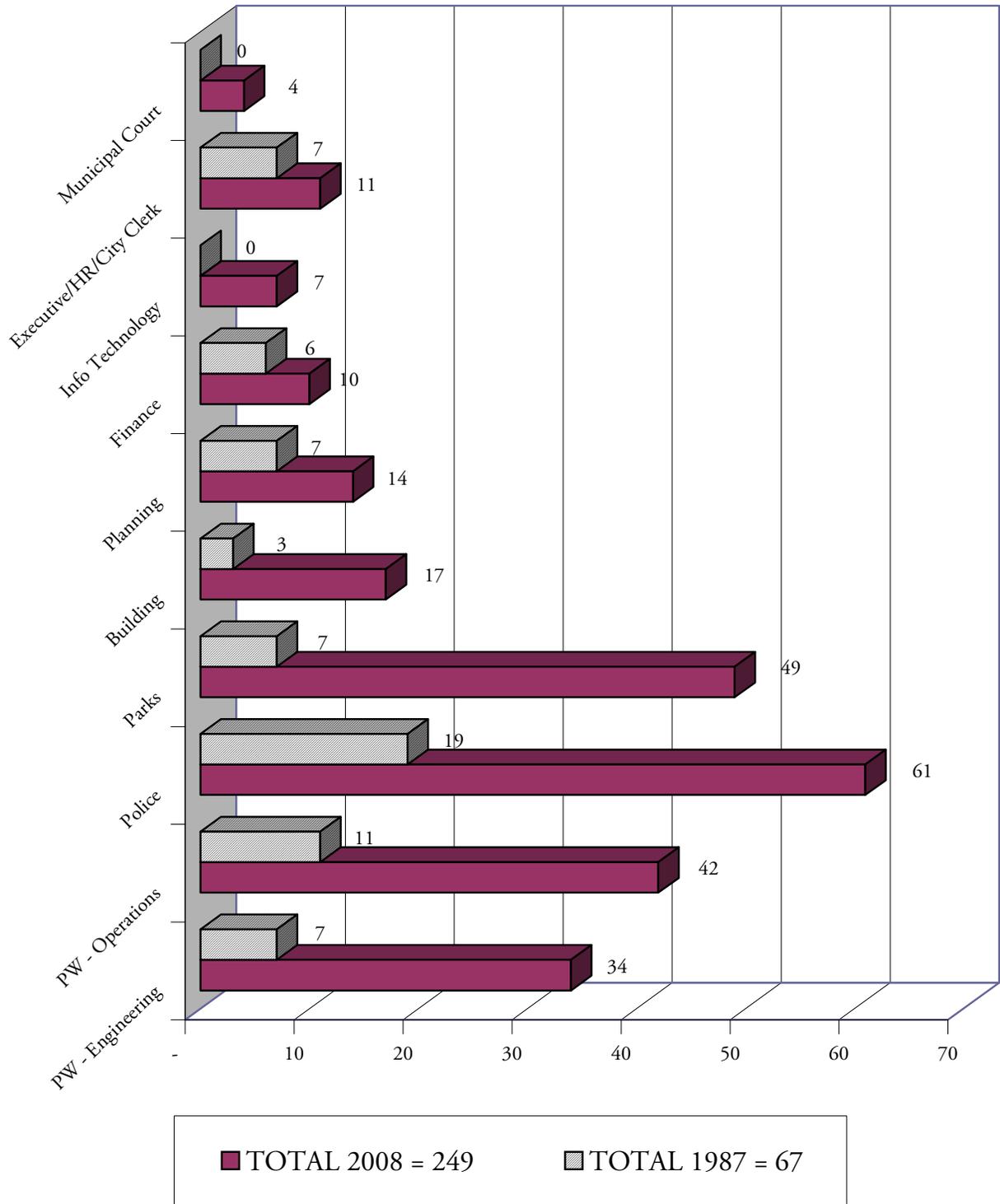
Councilmanic Bond Detail		Issue Year	Issue Amount
Community Center		1995	\$ 3,460,000
Downtown Community Center	\$ 3,460,000		
Pickering Barn/ Miscellaneous		1997	\$ 2,750,000
Pickering Barn	\$ 1,850,000		
Community Center Properties (Monti & Alm)	350,000		
NW Fire Station (Rockwell Property)	300,000		
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		
<i>Total Fire Station Property/Miscellaneous</i>	<i>\$ 10,100,000</i>		
Highlands Park Facilities		2004	\$ 3,820,000

Interfund Loans Budgeted for Issuance in 2008

Amount of Loan	Purpose	From	To	Term
\$1,100,000	L.I.D. #23 Construction Mall Street Sidewalks	Equipment Replacement Fund	L.I.D. #23 Construction Fund	12/31/2009
\$1,000,000	Cougar Ridge Reservoir	Equipment Replacement Fund	Water Capital Fund	12/31/2011

Full-Time Employees



Staffing Levels

1999-2008 Staffing Levels	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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 Manager	-	-	-	-	-	-	-	-	1.00	1.00
Public Information Officer	-	-	-	-	-	-	-	-	-	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	3.00	4.00	5.00
Total Mayor's Office	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	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	2.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Full-time Subtotal	4.00	4.00	4.00	3.00	4.00	4.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.50	0.50	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	0.50	0.50	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50
Total Clerk	4.50	4.50	5.00	4.00	4.50	4.50	3.50	3.50	3.50	3.50
Community Services										
Coordinator	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Communications Coordinator	-	-	1.00	1.00	1.00	-	-	-	-	-
Full-time Subtotal	1.00	1.00	2.00	2.00	2.00	-	-	-	-	-
Administrative Assistant	0.50	0.50	0.50	-	-	-	-	-	-	-
Gov't Cable TV Coordinator	-	-	-	0.50	0.50	-	-	-	-	-
Part-time Subtotal	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
Total Community Services	1.50	1.50	2.50	2.50	2.50	-	-	-	-	-
Executive Full-Time Total	8.00	8.00	9.00	8.00	9.00	7.00	6.00	6.00	7.00	8.00
Executive Part-Time Total	1.00	1.00	1.50	1.50	1.00	0.50	0.50	0.50	0.50	0.50
Total Executive	9.00	9.00	10.50	9.50	10.00	7.50	6.50	6.50	7.50	8.50
Municipal Court										
Court Administrator	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-	-	1.00	2.00	2.00	3.00
Full-time Subtotal	-	-	-	-	-	-	2.00	3.00	3.00	4.00
Municipal Judge	-	-	-	-	-	-	-	-	0.50	0.50
Non-Regular Assistants	-	-	-	-	-	-	0.50	-	0.40	0.40
Part-time Subtotal	-	-	-	-	-	-	0.50	-	0.90	0.90
Total Municipal Court	-	-	-	-	-	-	2.50	3.00	3.90	4.90
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 Analyst	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	2.00	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
Part-time Subtotal	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75
Total Human Resources	2.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50	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

1999-2008 Staffing Levels	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Finance Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator	-	-	-	-	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
Risk Management Officer	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Utility Services Coordinator	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Specialist	3.00	4.00	4.00	2.00	-	-	-	-	-	1.00
Accountant	1.00	1.00	1.00	2.00	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
Full-time Subtotal	7.00	8.00	8.00	7.00	7.00	8.00	9.00	9.00	9.00	10.00
Fiscal Specialist	0.50	1.00	1.00	2.00	2.00	1.50	1.50	1.75	1.75	1.00
Senior Tax Analyst	-	-	-	-	-	-	-	0.50	0.50	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
Part-time Subtotal	1.00	1.50	1.50	2.50	2.50	1.50	1.50	2.25	2.25	1.50
Total Finance	8.00	9.50	9.50	9.50	9.50	9.50	10.50	11.25	11.25	11.50
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	6.00	7.00	8.00	8.00	8.00
Associate Planner	1.00	2.00	2.00	2.00	2.00	2.00	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	12.00	13.00	13.00	13.00	13.00	13.00	13.00	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
Plans Examiner	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	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	3.00	4.00	4.00	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	2.00	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
Full-time Subtotal	10.00	12.00	12.00	12.00	13.00	13.00	14.00	14.00	16.00	17.00
Permit Technician	-	-	-	0.50	-	-	-	-	-	-
Part-time Subtotal	-	-	-	0.50	-	-	-	-	-	-
Total Building	10.00	12.00	12.00	12.50	13.00	13.00	14.00	14.00	16.00	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	2.00	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
Total General	3.00									
Community Center										
Parks & Recreation Manager	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Events & Facilities Supervisor	-	-	-	-	-	-	0.25	0.25	0.25	0.25
Recreation Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
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	4.00	4.50	4.50	4.50	4.50	4.50	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	2.00	1.00	-	-	-	-	-	-	-	-
Full-time Subtotal	14.00	13.50	12.00	12.00	12.00	12.00	10.25	10.25	10.25	10.25

1999-2008 Staffing Levels	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Administrative Assistant	1.75	1.13	2.13	2.13	2.13	2.625	2.625	2.625	2.625	2.625
Recreation Aides--NR	1.50	4.00	4.00	4.00	4.00	4.625	5.625	5.625	5.625	5.625
Part-time Subtotal	3.25	5.13	6.13	6.13	6.13	7.25	8.25	8.25	8.25	8.25
Total Community Center	17.25	18.63	18.13	18.13	18.13	19.25	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
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	5.00	8.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00
Pool Operator	1.00	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	8.00	10.50	8.00	8.00	7.00	7.00	7.00	8.00	8.00	8.00
Lifeguards/Administrative Assistant	3.00	1.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Lifeguard/Pool Instructor NR	3.00	1.75	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Part-time Subtotal	6.00	3.00	4.50	4.50						
Total Aquatic Center	14.00	13.50	12.50	12.50	11.50	11.50	11.50	12.50	12.50	12.50
Building Maintenance										
Parks & Recreation Manager	-	-	-	-	-	-	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	3.00	4.50	7.50	7.50	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
Full-time Subtotal	4.00	6.50	9.50	9.50	12.50	12.50	13.00	13.00	13.00	13.00
Custodians/Maint. Worker	1.50	1.50	1.25	1.25	0.50	1.00	1.00	1.00	1.00	1.00
Specialty Workers-NR	0.25	0.25	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	1.75	1.00	1.50	1.50	1.50	1.50	1.50
Total Building Maintenance	5.75	8.25	11.25	11.25	13.50	14.00	14.50	14.50	14.50	14.50
Parks Maintenance										
Parks & Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00	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
Open Space Steward	-	-	-	-	-	-	-	-	-	1.00
Park Maintenance Supervisor	-	-	-	-	-	-	-	1.00	1.00	1.00
Park Maintenance Worker	5.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00
Full-time Subtotal	7.00	8.00	9.00	9.00	9.00	9.00	8.50	10.50	11.50	12.50
Administrative Assistant	-	0.63	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.875
Aide	0.88	0.88	-	-	-	0.875	0.875	0.875	-	-
Parks Mechanic	-	-	0.50	0.50	0.50	-	-	-	-	-
Parks Maintenance Aide-NR	0.37	2.00	1.50	1.50	2.25	1.375	1.375	2.375	2.375	2.375
Cemetery Non-Regular	-	-	-	-	-	-	-	0.500	0.500	0.500
Part-time Subtotal	1.25	3.51	2.75	2.75	3.50	3.00	3.00	4.50	3.625	3.750
Total Parks Maintenance	8.25	11.51	11.75	11.75	12.50	12.00	11.50	15.00	15.125	16.250
Pickering Barn										
Recreation Specialist	-	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
Full-time Subtotal	-	0.50	0.50	0.50	0.50	0.50	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
Part-time Subtotal	-	-	-	0.25	0.25	0.50	0.50	0.50	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

1999-2008 Staffing Levels	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Tibbetts Creek Manor										
Administrative Assistant	-	-	-	-	-	-	-	-	1.00	1.00
Events & Facilities Supervisor	-	-	-	-	-	-	0.25	0.25	0.25	0.25
Full-time Subtotal	-	-	-	-	-	-	0.25	0.25	1.25	1.25
Events Manager/Assistant	1.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-	-
Assistant	0.50	0.50	-	-	-	-	-	-	-	-
Assistant-NR	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Subtotal	2.50	1.75	1.00	1.00						
Total Tibbetts Creek Manor	2.50	1.75	1.75	1.75	1.75	1.75	2.00	2.00	2.25	2.25
Parks Full-time Subtotal	36.00	42.00	42.00	42.00	44.00	44.00	43.00	46.00	48.00	49.00
Parks Part-time Subtotal	14.75	15.14	16.88	17.13	17.13	18.50	19.50	21.00	19.625	19.750
Total Parks	50.75	57.14	58.88	59.13	61.13	62.50	62.50	67.00	67.625	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	4.00	5.00	5.00
Officer	17.00	19.00	19.00	19.00	19.00	19.00	19.00	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
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	8.00	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	1.00	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	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Communications Specialist	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	9.00	9.00
Records Specialist	2.00	3.00	3.00	3.00	3.00	3.00	2.00	4.00	4.00	4.00
Full-time Subtotal	46.00	51.00	54.00	54.00	56.00	56.00	55.00	60.00	61.00	61.00
Records Specialist	-	-	-	-	-	-	0.50	-	-	-
Part-time Subtotal	-	-	-	-	-	-	0.50	-	-	-
Total Police	46.00	51.00	54.00	54.00	56.00	56.00	55.50	60.00	61.00	61.00
Information Technology										
Information Systems Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	-	-	-	-	-	-	-	-	1.00	1.00
G.I.S. Analyst	-	-	-	-	-	-	-	-	-	1.00
Network Administrator	-	-	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
Computer Technician	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00	6.00	7.00
Administrative Assistant	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50
Cable TV Non-Regular	-	-	-	-	-	-	-	-	0.25	0.25
Part-time Subtotal	-	-	-	-	0.50	0.50	0.50	0.50	0.75	0.75
Information Technology Total	2.00	2.00	3.00	3.00	5.50	5.50	5.50	5.50	6.75	7.75
Public Works Operations										
Public Works Ops - Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Ops - Manager	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00

1999-2008 Staffing Levels	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Public Works Asst Ops Mgr	-	1.00	1.00	-	-	-	-	-	-	-
Lead Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Signal Technician	-	-	-	-	1.00	1.00	1.00	1.00	2.00	2.00
Maintenance Worker	9.00	12.00	13.00	13.00	13.00	13.00	17.00	19.00	23.00	24.00
Shop Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Full-time Subtotal	19.00	24.00	25.00	25.00	27.00	27.00	33.00	35.00	41.00	42.00
Signal Technician	-	-	-	-	-	-	-	0.50	-	-
Emergency Mgmt Coordinator	-	-	-	-	-	-	-	-	-	0.50
Maintenance Worker	0.40	-	-	-	-	0.62	0.62	0.62	1.12	1.12
Administrative Assistant	0.50	-	-	-	-	-	0.50	0.50	-	-
Part-time Subtotal	0.90	-	-	-	-	0.62	1.12	1.62	1.12	1.62
Public Works Operations Total	19.90	24.00	25.00	25.00	27.00	27.62	34.12	36.62	42.12	43.62
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
Engineering Manager	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Engineer/Eng Tech	8.00	6.00	7.00	6.00	6.00	6.00	7.00	7.00	9.00	10.00
Project Coordinator	-	1.00	1.00	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	3.00	3.00
Senior Planner	-	-	-	-	-	-	-	-	-	-
Interagency Coordinator	1.00	-	-	-	-	-	-	-	-	-
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	3.00	1.00	1.00	1.00	1.00
Project Acct Technician	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Project Acct Assistant	-	-	-	-	-	-	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 Coordinator	-	-	-	-	-	-	-	-	-	1.00
Resource Conservation Coord	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Major Dev Review Team (MDRT)	7.00	9.00	9.00	9.00	10.00	9.00	9.00	7.00	6.00	5.00
Full-time Subtotal	28.00	31.00	32.00	32.00	33.00	32.00	33.00	31.00	33.00	34.00
Project Manager (Inspection)	-	-	-	-	-	-	-	-	-	-
Project Engineer	0.50	0.50	-	-	-	-	-	-	-	-
Administrative Assistant	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MDRT	-	-	-	-	-	-	-	-	-	0.50
Part-time Subtotal	0.50	0.50	-	0.50	0.50	0.50	0.50	0.50	0.50	1.00
Public Works Engineering Total	28.50	31.50	32.00	32.50	33.50	32.50	33.50	31.50	33.50	35.00
PW Full-Time Subtotal	47.00	55.00	57.00	57.00	60.00	59.00	66.00	66.00	74.00	76.00
PW Part-Time Subtotal	1.40	0.50	-	0.50	0.50	1.12	1.62	2.12	1.62	2.62
Public Works Total	48.40	55.50	57.00	57.50	60.50	60.12	67.62	68.12	75.62	78.62
Total Full-time City Staff	170.00	194.00	201.00	199.00	210.00	208.00	216.00	226.00	241.00	249.00
Part-time (FTE's)	18.150	18.640	20.380	22.630	22.130	22.620	25.120	26.870	26.395	26.770
Total Authorized Positions	188.15	212.64	221.38	221.63	232.13	230.62	241.12	252.87	267.40	275.77

Regular Position Salary Ranges

ASA EMPLOYEES 2008 SALARY SCHEDULE

<i>Classification</i>	<i>Minimum</i>	<i>Maximum</i>
Administrative Support Assistant I	\$2,626	-
Administrative Support Assistant II	\$2,828	-
Administrative Support Assistant III	\$3,122	-
Administrative Support Assistant IV	\$3,446	-
Aquatics Maintenance Specialist	\$3,712	-
Building Inspector I	\$3,804	-
Building Inspector II	\$4,199	-
Code Compliance Officer	\$3,996	-
Construction Inspector I	\$3,804	-
Construction Inspector II	\$4,199	-
Construction Inspector, Senior	\$4,521	-
Construction Project Coordinator	\$3,712	-
Custodian	\$2,626	-
Deputy City Clerk	\$3,899	-
Engineering Technician, Senior	\$4,304	-
Engineering Technician I	\$3,533	-
Engineering Technician II	\$3,899	-
Events Coordinator	\$3,046	-
Facilities Maintenance Worker I	\$3,046	-
Facilities Maintenance Worker II	\$3,362	-
Facilities Maintenance Worker, Supervisor	\$4,199	-
Facilities Remodel Coordinator	\$3,899	-
Financial Data Specialist	\$3,712	-
Fiscal Specialist I	\$3,200	-
Fiscal Specialist II	\$3,712	-
Gardener	\$3,362	-
Lifeguard/Swim Instructor	\$2,265	-
Major Development Business/Permit Coordinator	\$4,097	-

ASA EMPLOYEES 2008 SALARY SCHEDULE (*Cont.*)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Media Production Specialist	\$4,304	-	\$5,767
Parks Maintenance Lead	\$3,712	-	\$4,973
Parks Maintenance Worker I	\$3,046	-	\$4,081
Parks Maintenance Worker, Supervising	\$4,199	-	\$5,626
PC Technician I	\$3,280	-	\$4,395
PC Technician II	\$3,804	-	\$5,097
Permit Technician I	\$3,200	-	\$4,288
Permit Technician II	\$3,533	-	\$4,733
Project Accounting Technician	\$3,533	-	\$4,733
Project Accounting-Senior Support Assistant	\$3,280	-	\$4,395
Recreation Aide	\$2,265	-	\$3,035
Recreation Leader	\$2,758	-	\$3,697
Recreation Specialist	\$3,362	-	\$4,504
Utility Services Coordinator	\$3,712	-	\$4,973

EXEMPT EMPLOYEES 2008 SALARY SCHEDULE

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Accountant	\$4,527	-	\$5,777
Administrative Office Supervisor	\$4,106	-	\$5,240
Aquatics Coordinator	\$4,106	-	\$5,240
Building Inspector, Senior	\$4,991	-	\$6,370
Capital Projects Management Coordinator	\$5,777	-	\$7,374
City Administrator	\$9,881	-	\$12,612
City Administrator, Deputy	\$9,411	-	\$12,011
City Arborist/Horticulturist	\$5,240	-	\$6,688
City Clerk	\$5,502	-	\$7,023
City Permitting and Licensing Supervisor	\$4,527	-	\$5,777
Cost Accountant, Public Works	\$4,991	-	\$6,370
Database Administrator	\$5,240	-	\$6,688
Deputy Director Public Works Engineering	\$7,742	-	\$9,881
Deputy Director, Finance	\$5,777	-	\$7,374
Director, Building and Permitting	\$8,129	-	\$10,376
Director, Finance	\$8,963	-	\$11,439
Director, Human Resources	\$8,129	-	\$10,376
Director, Parks and Recreation	\$8,536	-	\$10,894
Director, Planning	\$8,536	-	\$10,894
Director, Police (Chief)	\$8,963	-	\$11,439
Director, Public Works Engineering	\$8,963	-	\$11,439
Director, Public Works Operations	\$8,536	-	\$10,894
Economic Development Manager	\$5,777	-	\$7,374
Engineer I	\$4,753	-	\$6,066
Engineer II	\$5,240	-	\$6,688
Engineer, Senior	\$6,370	-	\$8,129
Engineer, Traffic Signal Operations	\$6,066	-	\$7,742
Engineering Manager	\$6,688	-	\$8,536
Environmental Planner/Wetlands Biologist	\$5,240	-	\$6,688

EXEMPT EMPLOYEES 2008 SALARY RANGES (Cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Events & Rental Facilities Coordinator	\$4,527	-	\$5,777
Events & Rental Facilities Supervisor	\$5,240	-	\$6,688
Facilities Services Supervisor	\$5,502	-	\$7,023
Finance and Risk Management Services Supervisor	\$5,240	-	\$6,688
Financial Analyst	\$5,240	-	\$6,688
Fleet Manager	\$5,777	-	\$7,374
Fleet Supervisor	\$4,991	-	\$6,370
Human Resources Analyst	#N/A	-	#N/A
Information Systems Manager	\$6,370	-	\$8,129
Jail Manager	\$5,240	-	\$6,688
Landscape Architect/Parks Project Coordinator	\$5,502	-	\$7,023
Major Development Projects Manager	\$6,688	-	\$8,536
Municipal Court Administrator	\$5,777	-	\$7,374
Municipal Court Judge	\$8,536	-	\$10,894
Network Administrator	\$4,753	-	\$6,066
Parks Division Manager	\$6,066	-	\$7,742
Planner, Assistant	\$4,311	-	\$5,502
Planner, Associate	\$4,753	-	\$6,066
Planner, Parks	\$5,240	-	\$6,688
Planner, Senior	\$5,240	-	\$6,688
Planning Manager	\$6,370	-	\$8,129
Plans Examiner	\$4,753	-	\$6,066
Police Chief, Deputy	\$7,742	-	\$9,881
Police Commander	\$7,023	-	\$8,963
Police Communications Supervisor	\$4,377	-	\$5,502
Police Sergeant (Using 10% over average)	\$6,066	-	\$7,742
Public Works Operations Manager	\$5,777	-	\$7,374
PW Assistant Operations Manager	\$4,991	-	\$6,370

EXEMPT EMPLOYEES 2008 SALARY RANGES (Cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Recreation Division Manager	\$6,066	-	\$7,742
Recreation Coordinator	\$4,527	-	\$5,777
Recreation Supervisor	\$5,502	-	\$7,023
Resource Conservation Coordinator	\$4,753	-	\$6,066
Resource Conservation/ Solid Waste Manager	\$5,777	-	\$7,374
Risk Management Officer	\$4,311	-	\$5,502
Systems Analyst, Senior	\$5,240	-	\$6,688
Tax Analyst, Senior	\$4,753	-	\$6,066

NON-REPRESENTED EMPLOYEES 2008 SALARY SCHEDULE

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Executive Assistant/Mayor ¹	\$3,899	-	\$5,225
Human Resources Coordinator ¹	\$3,446	-	\$4,617
Municipal Court Clerk ²	\$3,122	-	\$4,184

¹ Non-represented class

² Confidential/Excluded from representation per State law.

POLICE SUPPORT EMPLOYEES 2008 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 2006 SALARY SCHEDULE¹

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Police Officer	\$4,266	-	\$5,262

PUBLIC WORKS OPERATIONS EMPLOYEES 2008 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

2008 SEWER RATES¹

<i>Customer Classification</i>	<i>Fixed Monthly (City Portion)</i>	<i>Fixed Monthly (METRO Portion)</i>	<i>Usage per ccf</i>	<i>Monthly Minimum Charge</i>
Single Family Residential	\$1.73	\$27.95	\$2.17	\$38.36
Multi-Family Residential/Duplexes	\$1.73		\$5.90	\$37.72
Commercial/Trailers/ Public Authority	\$1.73		\$5.90	\$37.72

2008 STORMWATER RATES¹

<i>Customer Classification</i>	<i>Rate</i>
All Undeveloped Parcels	\$74.00 per parcel/year - \$12.34 bi-monthly
Residential Developed	\$148.00 per parcel/year - \$24.67 bi-monthly
Non-Residential Developed	\$148.00 per ESU/year; 1.0 ESU minimum

¹ Billed bi-monthly

2008 WATER RATES

<i>Single Family Residential</i>						
Meter Size	Fixed Bimonthly	Block One 0 - 4 ccf	Block Two 5 - 14 ccf	Block Three 15 - 30 ccf	Block Four 31 - 50 ccf	Block Five > 50 ccf
¾"	\$20.87	\$1.35	\$3.21	\$5.96	\$9.71	\$13.96
1"	\$45.32	\$1.35	\$3.21	\$5.96	\$9.71	\$13.96
1-½"	\$85.02	\$1.35	\$3.21	\$5.96	\$9.71	\$13.96
2"	\$135.13	\$1.35	\$3.21	\$5.96	\$9.71	\$13.96
3"	\$289.37	\$1.35	\$3.21	\$5.96	\$9.71	\$13.96
4"	\$438.50	\$1.35	\$3.21	\$5.96	\$9.71	\$13.96
<i>Duplex ¹</i>						
Meter Size	Fixed Bimonthly	Block One 0 - 8 ccf	Block Two 9 - 14 ccf	Block Three 15 - 40 ccf	Block Four > 40 ccf	
¾"	\$25.61	\$1.94	\$3.28	\$5.28	\$7.83	
1"	\$57.17	\$1.94	\$3.28	\$5.28	\$7.83	
1 1/2"	\$108.72	\$1.94	\$3.28	\$5.28	\$7.83	
2"	\$173.05	\$1.94	\$3.28	\$5.28	\$7.83	
<i>Apartments / Trailer Courts ²</i>						
Meter Size	Fixed Bimonthly	Block One	Block Two	THRESHOLD		
				Meter Size	Block One	Block Two
¾"	\$27.24	\$2.45	\$3.95	¾"	0-8	>8
1"	\$61.27	\$2.45	\$3.95	1"	0-20	>20
1-½"	\$116.91	\$2.45	\$3.95	1-½"	0-40	>40
2"	\$186.15	\$2.45	\$3.95	2"	0-64	>64
3"	\$391.42	\$2.45	\$3.95	3"	0-128	>128
4"	\$597.95	\$2.45	\$3.95	4"	0-200	>200
6"	\$1,166.34	\$2.45	\$3.95	6"	0-400	>400
<i>Commercial / Public Authority ²</i>						
Meter Size	Fixed Bimonthly	Block One	Block Two	THRESHOLD		
				Meter Size	Block One	Block Two
¾"	\$27.35	\$2.72	\$4.20	¾"	0-8	>8
1"	\$61.53	\$2.72	\$4.20	1"	0-20	>20
1-½"	\$117.43	\$2.72	\$4.20	1-½"	0-40	>40
2"	\$186.99	\$2.72	\$4.20	2"	0-64	>64
3"	\$393.09	\$2.72	\$4.20	3"	0-128	>128
4"	\$600.57	\$2.72	\$4.20	4"	0-200	>200
6"	\$1,171.59	\$2.72	\$4.20	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.

2008 WATER RATES (Cont.)

<i>Parks Irrigation (Interruptible) ²</i>			
¾"	\$14.01	\$2.72	\$4.99
1"	\$28.18	\$2.72	\$4.99
1-½"	\$50.73	\$2.72	\$4.99
2"	\$80.27	\$2.72	\$4.99
3"	\$179.66	\$2.72	\$4.99
4"	\$267.07	\$2.72	\$4.99
6"	\$504.58	\$2.72	\$4.99
<i>Private Irrigation (Non-Interruptible) ²</i>			
¾"	\$14.01	\$3.95	\$7.95
1"	\$28.18	\$3.95	\$7.95
1-½"	\$50.73	\$3.95	\$7.95
2"	\$80.27	\$3.95	\$7.95
3"	\$179.66	\$3.95	\$7.95
4"	\$267.07	\$3.95	\$7.95
6"	\$504.58	\$3.95	\$7.95

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 Debits

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

Accumulated Compensated Absences

Eligible employees accumulate 10 to 23 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. This includes compensatory time in lieu of overtime pay, earned by police and other City employees under law or union contracts.

Sick leave accumulates at the rate of 8 hours per month for all employees. The maximum number of sick hours employees are allowed to accrue is 960. However, starting in 1994, some contracts allow employees to convert a portion of unused sick leave earned in a calendar year to pay. The City accrues the maximum dollar amount payable, when incurred, in the government-wide and proprietary fund financial statements.

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	2003	2004	2005	2006	2007 ¹
Passports Processed	1,643	1,278	1,456	1,601	1,003
Passports Photos Taken	1,181	944	944	928	362
Ordinances Processed/Published	22	29	27	31	9
Resolutions Processed	15	11	18	16	2
Agenda Bills Processed	138	154	151	165	50
Contracts Processed	480	389	498	506	182
Cemetery Deeds Issued	51	75	134	70	22
Animal Licenses Issued	108	95	73	106	39
Outgoing Mail Processed (Pieces)	30,555	75,519	76,040	68,751	22,703

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 ¹
<i>Criminal Filings</i>			
DUI	112	89	85
Criminal Traffic	155	359	387
Criminal Non-Traffic	327	374	387
<i>Total Criminal Filings</i>	594	822	859
<i>Infraction Filings</i>			
Traffic	3,008	2,770	2,657
Non-Traffic	14	7	15
Parking	390	414	465
<i>Total Infractions Filings</i>	3,412	3,191	3,137
<i>Total Municipal Court Filings</i>	4,006	4,013	3,996

- 👍 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

Cable TV

- 👍 30 in-house productions two to fifteen minutes in length
- 👍 All appropriate Council and Commission meetings televised (60 to 90)
- 👍 All City meetings posted to City Website
- 👍 Cover Concert 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

Human Resources Department

Human Resources Department	2003	2004	2005	2006	2007 ¹
Turnover Rate	8.4%	7.9%	6.2%	7.1%	9.0%
Regular Hires	37.5	24.5	23	30	42
Terminations	20	16	15	18	24
Recruitments	36	34	26	35	38
Job Applicants	800	1,400	1,200	967	900
Seasonal Hires	93	96	89	97	100
Training Hours	2,042	1,000	1,151	789	1400
Positions Reviewed	11	14	14	19	28

- 👍 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
- 👍 Developed with E-Gov alliance online recruitment/applicant process
- 👍 Mediated conflicts and disputes as appropriate
- 👍 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
- 👍 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 resolve employee complaints in a fair and timely manner
- 👍 Reviewed and revised City polices, procedures and practices due to changing federal and state legislation and as need to provide good governance
- 👍 Administered employee benefits in a timely and efficient manner

¹ 2007 Statistics are estimates.

Finance Department

Finance Department	2004	2005	2006	2007
Number of Payroll Employees ¹	480	440	471	475
Number of Payroll Checks Processed	1,800	1,336	1,392	1,381
Number of Payroll Direct Deposits	5,500	5,782	5,480	6,332
Total Salary and Benefits	\$ 17,200,000	\$ 19,029,454	\$ 21,391,632	\$ 22,500,000
Number of Invoices Processed	14,609	12,610	14,400	14,233
Number of Accounts Payable Checks Processed ²	6,050	5,105	5,343	4,968
Total Utility Accounts	5,815	6,754	8,095	8,290
Total Utility Automatic Payment Customers	230	313	435	561
Investment Portfolio ³	\$25 million	\$41 million	\$46.5 million	\$50.5 million
Contracts/Agreements Processed	389	498	470	575
Liability Claims against the City	13	19	22	15
Special Events Permits Reviewed ⁴	45	50	100	97
Court - Bail Reimbursements	-	363	429	587

¹ 2007 Estimates based on Actuals for the time period 1/1/07 – 8/31/07

² Numbers do not include refunds or bail checks.

³ 2007 Investment Portfolio figures are estimates.

⁴ 2007 Estimate based on Actuals of 57 through August 2007.

Police Department

Police Department	2002	2003	2004	2005	2006	2007 ¹
Population	13,790	15,110	15,510	17,100	19,750	24,710
Officers Per 1000	2	1.9	1.8	1.6	1.6	1.34
Calls for Service	11,595	12,005	12,680	13,650	14,200	15,066
CFS Per Officer	891	923	975	1050	835	942
Emergency Response Time	3-4 min					
Overall Response Time	10 min	16 min	17 min	17 min	20 min	18.5 min
Traffic Citations	4623	3961	3890	4000	3540	5300
Preventative	20%	17%	23%	21%	30%	27%
# in Patrol	16	16	16	16	20	19
# in Detective	2	2	4	4	4	5
# in Narcotic	1	1	0	0	0	0
# in Traffic	2	2	1	1	1	1
Quality Rate	88	90	88	90	90	90
Citizens Academy	1	1	0	0	0	0

¹ 2007 numbers are estimates.

Planning Department

PERCENT OF LAND USE PERMITS PROCESSED WITHIN TARGET REVIEW TIMES: ¹					
<i>Number of Land Use Permits Processed:</i>	Permit Type	Target Review Time	No. of Permits	% Reviewed w/n Target ²	Average Review Time ²
1997 - 300					
1998 - 408	Level 0 – Sign	7 days	2,253	97%	3 days
1999 - 321	Level 3 – Sign	60 days	2	100%	48 days
2000 - 325	Level 1	60 days	36	94%	46 days
2001 - 374	Level 2	60 days	39	77%	66 days
2002 - 321	Level 3	120 days	4	100%	88 days
6/1/02 - 5/31/03 – 455	Level 4	120 days	11	100%	96 days
6/1/03 - 5/31/04 - 457	Level 5	120 days	4	0%	0 days
6/1/04 - 5/31/05 - 465	Pre-application Conference	30 days	27	100%	19 days
6/1/05 - 5/31/06 - 479	Community Conference	60 days	9	78%	56 days
6/1/06 - 5/31/07 - 412	Traffic Concurrency ⁴	14 days	55	87%	11 days

City Goal #1: Concurrency & Transportation Improvements

- 👍 Updated the transportation concurrency model and methods to implement Council policy direction (AB 5625).
- 👍 Provided SEPA comments on the traffic impacts in Issaquah from five proposed development in Sammamish.
- 👍 Negotiated payment of \$73,576.92 in voluntary SEPA mitigation for traffic impacts in Issaquah from projects in Sammamish
- 👍 Completed the State required Commute Trip Reduction (CTR) Report with PWE

City Goal # 2: Sustainability

- 👍 Prepared Tree Protection Amendments for Council Consideration
- 👍 Completed Landscape Code Amendments (AB 5585)

¹ Applications received June 1, 2006 to May 31, 2007

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

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

⁴ There were 10 Transportation Concurrency applications that were required to be sent to a consultant for modeling. The average review time for those applications was 53 days.

- 👍 Completed Transfer of Development Rights Code Amendments
- 👍 Worked with Parks Department to complete review and purchase of 17 Transfer of Development Rights (TDRs)
- 👍 Participated in Cascade Land Conservancy workshop as a member of the “Successful Local TDR Program” panel

City Goal # 4: Parks Programs & Facilities

- 👍 Updated the Parks Department impact fees and mitigation fees for Police & General Government

City Goal # 5: Salmon Habitat

- 👍 Received an \$80,000 grant for DOE for the Shoreline Master Program (SMP) Update
- 👍 Selected a consultant and prepared an inventory of existing shoreline conditions
- 👍 Hired a Wetland Biologist to assist with wetland monitoring and mitigation
- 👍 Amended the Land Use Code to include provisions for Critical Aquifer Recharge Areas

City Goal #6: Ensure a Safe Community

- 👍 Processed 412 land use applications (June 1, 2006 to May 31, 2007)
- 👍 Completed the Issaquah 22 appeal process
- 👍 Research Tent City conditions established by other jurisdictions and presented to the City Council (February C-O-W)

City Goal #9: Economic Vitality

- 👍 Prepared the *Existing Conditions Report* for the Central Issaquah Subarea Plan
- 👍 Selected a consultant team to assist with the Central Issaquah Subarea Plan
- 👍 Completed the 2007 Comprehensive Plan Amendments
- 👍 Completed Housekeeping amendments to the land Use Code (AB 5625)

Other Accomplishments

- 👍 Implemented an Interlocal Agreement with King County for the transfer of parks and surface water facilities in the Greenwood Point/South Cove Annexation area.
- 👍 Complete the Issaquah Highlands Annexation – consistent with the North SPAR Agreement with King County (AB 5658)

Building Department

Service Indicators	Goal	2004 % of time Achieved	2005 % of time achieved	2006 % of time achieved	2007 % of time achieved ¹
<i>Inspection Turnaround (Average Single Family Residence):</i>					
Inspection request	24 hours	98%	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	87%	91%	92%	84% (49 permits Issued)
Single Family Addition/Remodel	2 weeks	88%	75%	53%	73% (41 permits issued)
Single Family Deck	1 day	100%	86%	12%	0% (4 permits issued)

- 👍 Processed 2,621 (490 new) Business Licenses
- 👍 Produced \$72,273 revenue
- 👍 Implemented online inspection requests through MyBuildingPermit.com
- 👍 Harvard Finalist Innovations in American Government Award
- 👍 Havlick Award for Innovations in Local Government TLG Conference Bellevue
- 👍 Adoption of 2006 International Building Codes and eastside cities adopting ordinance
- 👍 Participated in lead roles in the City-wide emergency preparedness earthquake exercise June 2007
- 👍 Purchase of City's first Hybrid Inspection Vehicle
- 👍 Partnered with City residents in re-claiming archived residential building plans
- 👍 Sent notices to general public regarding Cross Connection Control requirements for backflow devices

¹ 2007 numbers reflect January through May, 2007.

- 👍 Partnered with Chamber of Commerce in implementing Tenant Improvement permit changes
- 👍 Completed the 2007 Washington State Survey and Rating Bureau (Building Code Effectiveness) Assessment
- 👍 Earned WellCity Award for the 7th straight year

<i>Building Permits Issued</i>			
Year	Permits Issued	Residential Value	Commercial Value
2007 ¹	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
1997	1,040	24,962,406	5,744,062
1996	978	22,836,653	19,984,733
1995	912	28,795,317	50,074,715
1994	1,138	40,650,942	36,882,004
1993	867	34,030,989	18,531,150
1992	622	22,466,350	4,473,333
1991	452	14,193,254	8,987,611
1990	347	7,389,489	9,286,688
1989	367	8,055,658	11,938,081
1988	312	11,739,438	6,252,931
1987	388	14,892,644	7,453,541
1986	347	18,264,236	5,448,273

¹ 2007 numbers reflect January through May, 2007.

Parks Department

Recreation and Planning Division

- 👍 Continue to maintain strong partnerships with other City Departments; local, state and federal agencies; and, with non-profit/volunteer organizations.
- 👍 Continue 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.
- 👍 Continue to submit Master Site Plan and Permit applications for the development of parks.
- 👍 Development of parks, such as Talus Neighborhood Park and Squak Valley Park - South, to provide recreational opportunities and facilities for the citizens of Issaquah.
- 👍 Maintained strong partnerships with Issaquah School District via the Interlocal Agreement.
- 👍 Continuation of Day Camps, Preschool, Special Populations, Youth Sports, and Teen activities.
- 👍 Collaboration 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
- 👍 Provide 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 space for the Issaquah Public Market
- 👍 Provided rental space and staff for 125 rentals at Tibbetts Creek Manor

Aquatics Division

- 👍 Provide year round comprehensive swim lesson programs to promote water safety in the community.
- 👍 Operate and maintain the pool in a safe and efficient manner.
- 👍 Provide CPR, First Aid, Lifeguard Training, and Water Safety Instructor courses.
- 👍 Provide rental spaces for Issaquah School District's aquatics programs.
- 👍 Provide rental spaces for local private aquatic clubs.

- 👍 Provide IMS PE Aquatic program for 6th grade students during the entire school year

City Facility Services Division

- 👍 Received and processed approximately 1,200 work requests.
- 👍 Installed new deck at Fire Station #71.
- 👍 Seismic upgrades of Fire Station #71.
- 👍 Replaced and painted 4000 square feet of exterior siding at Pickering Barn.
- 👍 Installed new commercial wash basin for Farmer's market at Pickering Barn.
- 👍 Completely remodeled the 1st floor restroom at Tibbett's Creek Manor.
- 👍 Reduced energy consumption by replacing incandescent lamps with fluorescent or LED lighting City wide.

Parks Facilities Maintenance Division¹

Park Facilities	2002	2003	2004	2005	2006	2007
Facilities	49	51	53	55	57	59
Irrigation Systems	41	43	44	47	49	49
Trail Miles	10	12	13	14	14	14
Park Acres Maintained	54	63	63	78	87	91
Baseball/Softball Fields	6	6	6	7	9	9
Employees	8 Full-Time 2 Part-Time 5 Seasonal Part-Time	8 Full-Time 2 Part-Time 5 Seasonal Part-Time	8 Full-Time 3 Part-Time 3 Seasonal Part-Time	8 Full-Time 2 Part-Time 2 Seasonal Part-Time	10 Full-Time 2 Part-Time 5 Seasonal Part-Time	11 Full-Time 1 Part-Time 5 Seasonal Part-Time

- 👍 Athletic field maintenance at parks for scheduled users and programs.
- 👍 Landscape maintenance of all City parks, building grounds, formal street landscapes, multi-purpose trails and cemeteries.
- 👍 Landscape Improvements: Tibbetts Valley Park Walkways, Central Park Field 1 Drainage, Pickering Barn, Rainier Trail, Veterans' Memorial Tot-Lot Renovation and Expansion, upgrade of Downtown City Flower Baskets, construction of Bear Creek Trail Bridge, and Gibson Hall Landscape Renovation.

¹ 2007 statistics are estimates

- 👍 Support for City Special Events (Salmon Days, 4th of July, Holiday Lights/Wreaths, Greenway Days, etc.).
- 👍 Landscape/Irrigation system plan review and inspections for all City construction projects and plan review for private projects.
- 👍 Assume maintenance of former King County Parks (Meerwood and Timberlake) from annexation.
- 👍 Support for City and other Public Projects: Transit Center, ITS, Hailstone, Rainier Boulevard, High Point Trail Connector, East Lake Sammamish Parkway Roundabout and SE 56 Intersection.

Public Works Operations

LABOR HOURS ¹

Year	Street		Water		Sewer		Storm	
	Hours	%	Hours	%	Hours	%	Hours	%
2007								
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%

STREETS UTILITY:

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

79.07 centerline road miles or 179.58 lane miles

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

WATER UTILITY¹

Year	Residential/ Duplex	Multifamily	Commercial	Public Authority	Total Customers
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
1996	2,389	278	457	63	3,187
1995	2,334	257	457	64	3,112

SEWER UTILITY

Year	Number of Customers ²	Metro Charge	City Charge	Total ³
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
1996	2,408	19.10	8.73	27.83
1995	2,408	15.90	5.58	21.48

¹ Includes data through 8/16/2007

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}

Year	Number of Customers	Residential Rate
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
1989	N/A	3.50
1988	N/A	3.50

¹ Number of customers includes commercial customers.

² Includes data through 8/16/2007.

Public Works Engineering

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
2007	126	65%	\$33,385	201	283	n/a	91%
2006	122	65%	\$32,413	195	275	18	91%
2005	88	66%	\$34,372	176	201	11	85%

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

² 2007 Permit Revenue and CARs Received is a projected based on 2006 data. 2006 actual data included a spurt for annexations and urban village growth. An inflation factor is included because some growth will continue due to ongoing development.

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}		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	
2007	Permits Rec'd	26	0	0	2	0	7	2	6	10	200	
	Permits Apprvd											
	Permits Late											
	Avg Review Time											days
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	days
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		days
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	days
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	days
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	days
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	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.

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		
		Permits Rec'd	Permits Apprvd	Permits Late	Avg Review Time	Permits Rec'd	Permits Apprvd	Permits Late	Avg Review Time	Permits Rec'd	Permits Apprvd	Permits Late	Avg Review Time
2007	Permits Rec'd	18	0	2	0	0	2	4	6	2	140		
	Permits Apprvd												
	Permits Late												
	Avg Review Time												
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
2007 Population (estimate)	24,710
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 Cougar Mountain ² Squak Mountain ² Tiger Mountain 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	The Issaquah Press, Weekly
Schools	2 Elementary Schools 1 Middle School 1 High School Mountain View Alternative School
Banks	Wells Fargo Issaquah Bank Key Bank Bank of America U. S. Bank Columbia Bank
Savings & Loan Institutions	First Mutual Bank Washington Mutual Cascade Bank Sterling Savings Bank

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	
2nd 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	Utility Billing	
2nd Floor of Police Facility	Business and Occupation Taxes	
Issaquah, WA 98027	Utility Licensing and Taxes	
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	
Issaquah, WA 98027	Permit Center	
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		
City Shop	Public Works – Operations	837-3070
670 1st Ave NE		
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