



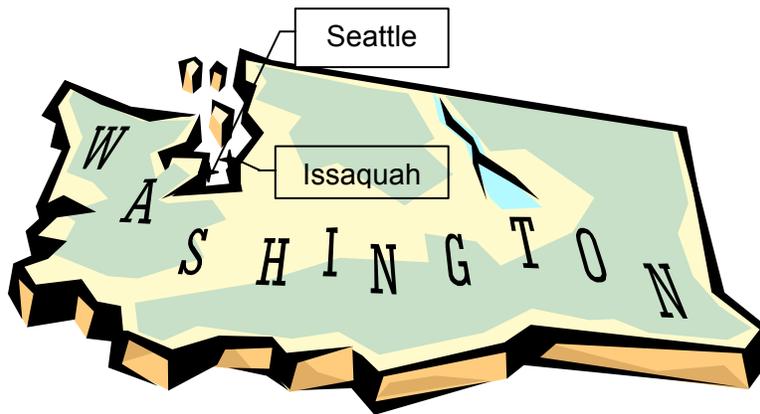
# 2007 Final Budget

External Agency Edition

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# 2007 Annual Budget



## City of Issaquah Washington

PREPARED BY THE FINANCE DEPARTMENT

**James R. Blake, Director**  
**Patrisha S. Draycott, Deputy Director**

## ***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.

# Introduction & Summary



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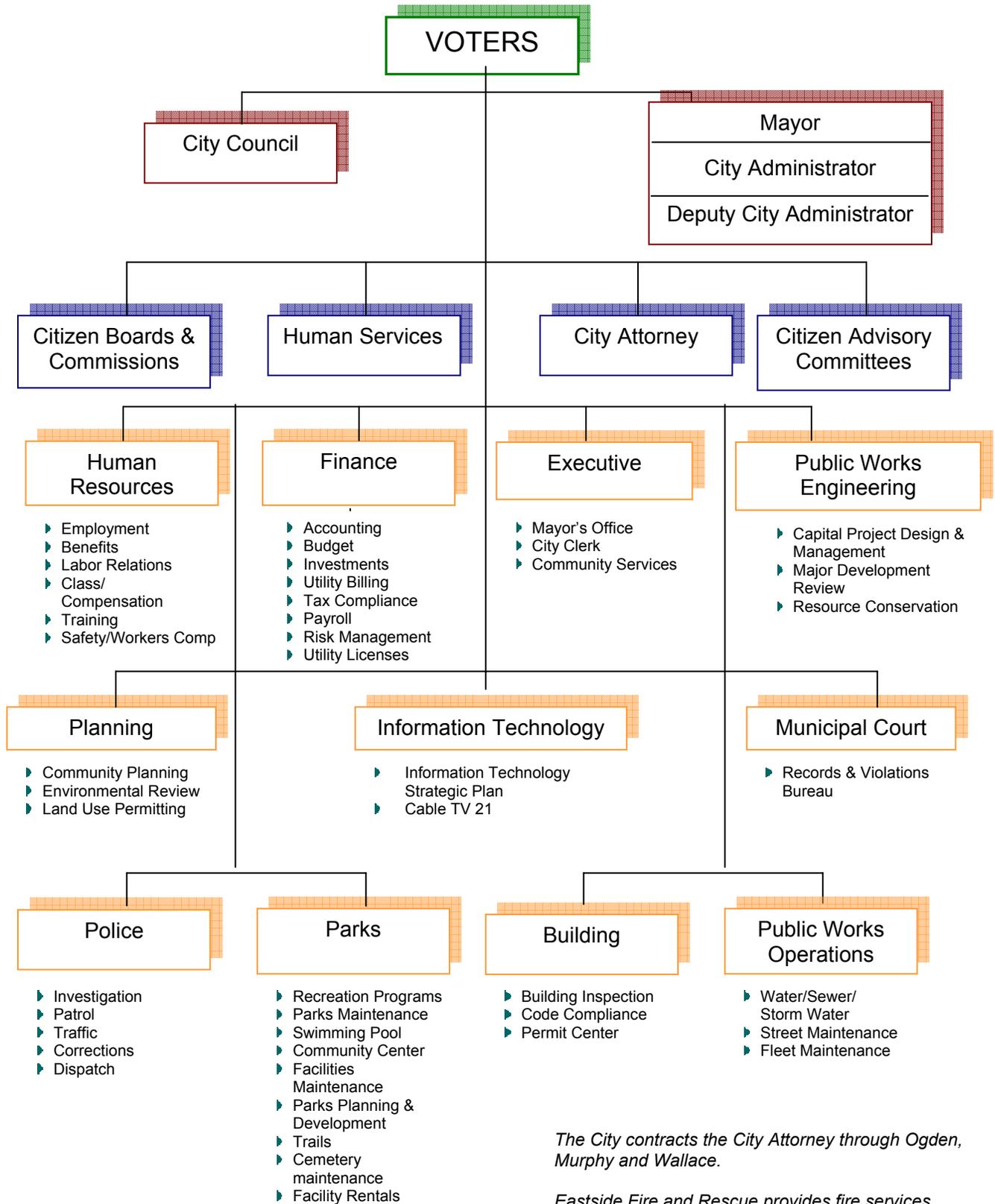
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**ACKNOWLEDGEMENTS ..... Back Cover**

# CITY OF ISSAQUAH ORGANIZATIONAL STRUCTURE



Revised 12/4/2006

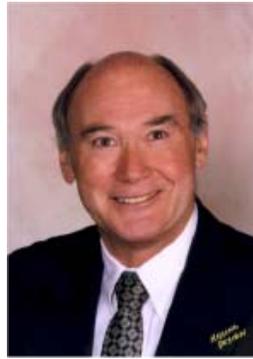
### ELECTED OFFICIALS



**Ava Frisinger, Mayor**



**John Rittenhouse,  
Position #1**



**Fred Butler,  
Deputy President  
Position #2**



**Eileen Barber,  
Position #3**



**Russell Joe,  
Position #4**



**Maureen McCarry  
Position #5**



**David Kappler,  
Council President  
Position #6**



**Joe Forkner,  
Position #7**

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### EXECUTIVE STAFF

City Administrator..... Leon Kos  
 Deputy City Administrator ..... Joe Meneghini  
 Chief of Police ..... Steve Cozart (Acting Chief)  
 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



*Ava Frisinger, Mayor*

PO Box 1307, Issaquah, WA 98027  
(425) 837-3020 FAX (425) 837-

February 12, 2007

To: Issaquah City Council  
Issaquah City Residents

From: Ava Frisinger, Mayor

Subject: 2007 Annual City Budget

The Annual 2007 Budget is built upon the solid progress that has been achieved over the last several years on the community's vision of environmental excellence, innovative and integrated planning, community involvement, a balanced community, and excellence in governmental services.

The City deeply values our natural environment and has implemented numerous programs and projects to protect it, to enhance Issaquah's open space, and especially, to protect our streams and clean water.

Issaquah currently has over 1,000 acres of natural open space land surrounded by Cougar, Squak and Tiger Mountains.

### [The Environment](#)

As the City moves forward with its commitment to open space preservation, the Administration currently is developing the City's first Open Space Management Plan. The purpose of the Open Space Plan is to provide and to promote stewardship of the City's open space. In addition to City-owned open space, the City has a number of Native Growth Protection Easements that are important to our area for their environmental benefits and that need to be protected.

This November, voters approved a bond dedicated to purchasing some key critical open space, along with improving and building parks for our children and families to enjoy years into the future.

Of importance to our continued commitment to stream restoration, the Budget includes \$115,000 for on-going stream restoration and for habitat preservation. In addition to stream rehabilitation work on Tibbetts Creek, Tributary 0170, a severely degraded waterway will be restored in 2007.

The City and this Administration is strongly focused on environmental sustainability, with a variety of programs/projects, including our support for green building, commute trip

reduction and, importantly, new in 2007, a zero-energy single-family home project, among many other initiatives.

In addition to our commitment to environmental projects and programs as outlined above, the 2007 Budget is highlighted by improvements to public safety, significant transportation improvements, and quality of life improvements, along with a number of technology investment projects focused on efficiency and higher service levels.

As always, these Budget recommendations reflect community needs and values, reflecting Council's Priorities and City core values.

### Public Safety

To support public safety, this budget adds one police officer, keeping our commitment made with the South Cove/Greenwood Point annexation. Also proposed are Fire Station 71 improvements, adding capacity, and seismic improvements, along with strengthening emergency preparedness.

### Transportation

In 2007, we will see significant advances on the I-90 Undercrossing project, the completion of the City's ITS project, the bid and construction of the East Lake Sammamish and 43<sup>rd</sup> roundabout, and the 56<sup>th</sup>/ East Lake Sammamish Intersection Improvements. These and other transportation improvements total \$9,500,000. Together these projects will increase and improve transportation mobility, including that of pedestrians and bicyclists, in our City. Further, the completion of the Sound Transit Park and Ride will double the capacity for transit riders.

### Technology

Through technology, the City has achieved many significant service improvements over the last few years and the 2007 budget includes additional technology efficiency improvements throughout the City. A few examples: the Finance Department will be implementing electronic timesheets, saving significant processing time Citywide; the ITS project will result in a 15% greater efficiency on our existing roads; the Police will be implementing e-traffic accident reporting and e-citations to improve efficiency; the Building and Parks Departments in 2007 will continue to work on e-Gov online services, while Public Works Operations will implement mobile meter-reading devices, which improves efficiency by 350% over current practices.

To support our initiative to become an even more efficient workplace, the hiring of a senior system analyst whose primary focus will be on the public safety technology, and importantly, will be a critical part of further technological advances City-wide.

Other City Goals and services this budget addresses with investments are: economic vitality, our regional roles, utilities services, and street maintenance improvements.

As always, this Administration remains thoroughly focused on sound financial management with our annual, balanced budget. In fiscal 2007, our strong fund reserves, which this Administration built, will be maintained.

## **PROPOSED REVENUE AND EXPENDITURE OVERVIEW**

### **General Fund**

The General Fund will enter 2007 with an estimated beginning fund balance of \$6,875,000. These reserves have built up over the last four years as a result of aggressive cost controls implemented over the past several years and revenue growth from development. Based on the projected 2007 revenues and budgeted expenditures, it is estimated that we will end 2007 with the same amount of cash reserves with which we began the year. This reserve coverage of 25.6% remains well above the 7%-10% goal set by the Council.

In 2007, General Fund budgeted expenditures total \$27,007,360, which represents a 9.6% increase over year 2006 operating levels. The majority of this increase is due to the addition of 6.275 FTE positions, increased funding for the Park Department Divisions, Police and Fire services and Planning Department consultant contracts. In addition, cash reserve transfers from the General Fund to the Street Fund have increased by \$150,000 for a total of \$2,100,000 for Street improvements. For all City Departments, a 4.2% cost of living adjustment (COLA) has been included.

Revenues (\$26,892,360) have increased 9.1%. This increase largely is attributable to the revenue stream coming in from the new development and annexed areas via property taxes on new construction, utility taxes, permit fees, and sales taxes.

The proposed Budget includes a 1% increase in property tax over that levied in the prior year. This amounts to \$45,997. While this one-year effect is relatively small, it is fiscally prudent to minimally attempt to keep up with inflation (which this past year alone increased by 4.2%) that continues to drive up our operating costs.

Proposed utility rate increases include a 3% increase in water, a METRO sewer pass-through monthly increase of \$2.35 per residential equivalent unit, and a \$2.00 per month increase in stormwater rates.

For 2007, the Annual Budgets for Utilities has an emphasis on providing for additional personnel in Public Works, reflecting the recent increases in public works infrastructures for which the City has become responsible.

### **Debt Service**

In 2006, the voted-in excess property tax rate was \$0.31 per \$1,000 for assessed valuation. The excess property tax rate is expected to drop by at least \$0.11 per \$1,000 in 2007, though it will go up to about \$0.34 per \$1,000 after including the \$6.25 million Parks Bond passed by the voters in November.

### **Capital Improvement Fund**

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

Some major non-bond fund projects budgeted for 2007 include:

- Fire Station 71 Improvements: Seismic retrofit, roof replacements (\$347,000);
- Street Overlay Program (\$660,000) ;
- SR 900 Pedestrian Improvements: design, permitting, environmental (\$450,000);
- Westside Reservoir (\$780,000);
- Wildwood Pump Station Replacement (\$680,000);
- Tributary 0170 Storm Drain Improvements and Creek Restoration Project (\$795,000);
- Habitat Preservation and Stream Restoration(s) (\$115,000).

## **CONCLUSION**

In conclusion, Issaquah is a vibrant and caring community grounded in a rich history with a solid foundation from which to move forward. The budget builds on our community values and that foundation. I look forward to working with the Council and community in the coming year.

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 25<sup>th</sup> 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. 2478**

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2007.

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WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2007 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, 2007, filed the said revised preliminary budget with the City Clerk together with his 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 4, 2006, 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 2007, including 2007 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 2007, 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.

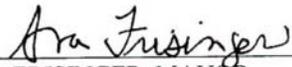
Section 4. The effective date of the 2007 Budget shall be January 1, 2007.

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.

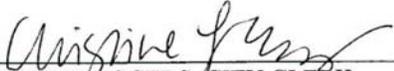
Passed by the City Council of the City of Issaquah, the 18<sup>th</sup> day of December, 2006.

Approved by the Mayor of the City of Issaquah the 18<sup>th</sup> day of December, 2006.

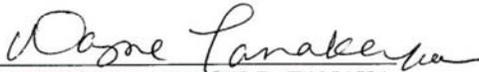
CITY OF ISSAQUAH

  
\_\_\_\_\_  
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 27, 2007  
EFFECTIVE DATE: January 1, 2007  
ORDINANCE NO: 2478/AB 5566

**FINAL BUDGET SUMMARY**  
**EXPENDITURES/REVENUE FISCAL YEAR 2007**

Fund		2007 Budget Revenues	2007 Budget Expenditure Appropriation	Beginning Fund Balance	Ending Fund Balance
<b>GENERAL FUND</b>		<b>\$26,892,360</b>	<b>\$27,007,360</b>	<b>\$6,875,000</b>	<b>\$6,760,000</b>
<b>SPECIAL REVENUE FUNDS</b>	Street	6,002,862	5,746,398	1,221,767	1,478,231
	Arterial Street	0	440,028	440,028	0
	Cemetery	50,000	61,560	255,043	243,483
	Municipal Art	170,000	179,477	201,690	192,213
	Resource Conservation	551,485	698,254	355,187	208,418
	Cable TV	225,000	263,926	126,012	87,086
	Lodging Tax	56,000	56,000	3,488	3,488
<b>DEBT SERVICE</b>	Voted G.O. Debt	940,000	904,005	310,137	346,132
	Non-Voted G.O. Debt	2,449,484	2,511,471	61987	0
	L.I.D. Guaranty	-	500,000	932,602	432,602
<b>CAPITAL PROJECTS</b>	Capital Improvement	5,377,800	6,544,004	2,648,432	1,482,228
	Mitigation Fund	155,000	1,817,000	3,391,260	1,729,260
	Newport Way Improvement	194,851	587,000	392,149	0
	Street Improvement	5,840,878	11,268,185	7,756,277	2,328,970
	ITS Traffic Signal System	508,000	1,106,703	598,703	0
	Highlands Fire Station	0	0	63,754	63,754
	Highlands Park Facilities	3,000	118,000	115,000	0
<b>ENTERPRISE FUNDS</b>	<b>OPERATING FUNDS:</b>				
	Water	5,913,750	6,671,702	1,573,332	815,380
	Sewer	4,839,683	5,029,124	425,392	235,951
	Stormwater	3,509,200	3,627,859	406,549	287,890
	<b>DEBT SERVICE:</b>				
	Water Revenue	1,184,004	1,057,381	1,325,481	1,452,104
	Stormwater Revenue	295,004	295,935	329,348	328,417
	Sewer ULID	33,000	33,650	650	-
	<b>CAPITAL FUNDS</b>				
	Water	1,029,200	2,638,500	1,719,800	110,500
	Shop Construction	16,604	670,000	653,396	-
	Reservoir	0	0	31,240	31,240
	Sewer	665,000	1,073,000	1,390,669	982,669
	Stormwater	1,277,004	1,208,647	233,170	301,527
	<b>INTERNAL SERVICE FUNDS</b>	Unemployment Insurance	36,400	45,000	89,396
Insurance		670,516	675,000	122,576	118,092
Equipment Rental		4,500,824	2,437,563	3,220,819	5,284,080
Engineering Services		3,148,935	3,182,196	700,510	667,249
<b>TOTAL BUDGET</b>		<b>\$ 76,535,844</b>	<b>\$ 88,454,928</b>	<b>\$ 37,970,844</b>	<b>\$ 26,051,760</b>

Table 1 Final 2007 Budget Summary

**STAFFING LEVELS<sup>1</sup>**

Department	# of FTE's				Increase/ (Decrease)
	2006 Staffing		2007 Budget		
	Full-time	Part-time	Full-time	Part-time	
Executive	3.00	-	4.00	-	1.00
Municipal Court	3.00	-	3.00	0.40	0.40
Community Services	-	-	-	-	-
Human Resources	3.00	0.50	3.00	0.75	0.25
City Clerk	3.00	0.50	3.00	0.50	-
Information Technology	4.00	0.50	5.00	0.50	1.00
Cable TV	1.00	-	1.00	-	-
Finance	9.00	2.25	9.00	2.25	-
Police	60.00	-	61.00	-	1.00
Planning	14.00	-	14.00	-	-
Building Review	14.00	-	16.00	-	2.00
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	0.50	1.00	0.75	0.25
Tibbetts Creek Manor	0.25	1.75	1.25	1.00	0.25
Swimming Pool	8.00	4.50	8.00	4.50	-
Park Maintenance	10.50	4.00	11.50	3.125	0.125
Cemetery Maintenance	-	0.50	-	0.50	-
Public Works	59.00	2.12	68.00	1.62	8.50
Major Development Review Team	7.00	-	6.00	-	(1.00)
<b>Total Budgeted Positions</b>	<b>226.00</b>	<b>26.87</b>	<b>241.00</b>	<b>25.645</b>	<b>13.775</b>

Table 2 Staffing Levels Per Department in FTE's

**PART-TIME POSITIONS**

- Building Maintenance..... Custodian, Specialty Workers (2)
- City Clerk ..... Administrative Assistant
- Information Services ..... Administrative Assistant
- Human Resources ..... Administrative Assistant
- Finance ..... Fiscal Specialists (3), 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, Signal Technician

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

**POSITION CHANGES IN 2007**

<b>Position</b>	<b>Department</b>	<b>FTE</b>
Maintenance Workers	P.W. Operations	5.00
Signal Technician (.5 to 1.00)	P.W. Operations	0.50
Resource Conservation Coordinator	Resource Conservation	1.00
Senior Engineer	P.W. Engineering	1.00
Senior Engineering Technician	P.W. Engineering	1.00
Senior Planner	Major Development Review Team	(1.00)
Small Business Ombudsman	Executive	1.00
Police Officer	Police	1.00
Plans Examiner	Building Review	1.00
Building Inspector	Building Review	1.00
Senior Systems Analyst	Information Technology	1.00
Administrative Assistant (.5 to .75)	Human Resources	0.25
Park Maintenance Worker (.875 to 1.0)	Park Facilities Maintenance	0.125
Administrative Assistant	Tibbetts Manor	1.00
Events Specialist	Tibbetts Manor	(0.75)
Non-Regular Part-time	Municipal Court	0.40
Non-Regular Part-time	Pickering Barn	0.25
<b>TOTAL</b>		<b>13.775</b>

**Table 3 Position Changes for 2007 in FTE's**

# General Fund

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*CITY*  *OF*  
*ISS*  *QU*  *H*

## **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 2005 and 2006, as well as detailed information on anticipated 2007 revenues. These 2007 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 2005 and 2006.

**SOURCE OF FUNDS**

General Fund	Historical 1985 % of Total	2007 Budget	% of 2007 Budget
<b>SOURCE OF FUNDS</b>			
Sales Tax (70%)	22.5%	\$ 7,930,000	29.5%
Utility Taxes	17.2%	3,565,000	13.3%
Property Taxes	13.3%	4,960,700	18.4%
Business and Occupation Taxes	4.6%	2,110,000	7.8%
Miscellaneous Taxes	1.5%	235,000	0.9%
Licenses and Permits	3.5%	2,452,000	9.1%
Intergovernmental Revenue	6.1%	348,000	1.3%
Charges for Services	2.1%	1,565,400	5.8%
Recreation Fees	3.1%	1,845,000	6.9%
Investment Interest	3.1%	618,500	2.3%
Fines and Forfeits/Court Fees	1.7%	405,000	1.5%
Block Grants	8.4%	-	0.0%
Miscellaneous	4.6%	357,760	1.3%
<b>Total Source</b>	<b>91.7%</b>	<b>26,392,360</b>	<b>98.1%</b>
Fund Reserves	8.3%	500,000	1.9%
<b>TOTAL</b>	<b>100.0%</b>	<b>\$ 26,892,360</b>	<b>100.0%</b>

Table 1 General Fund - Source of Funds

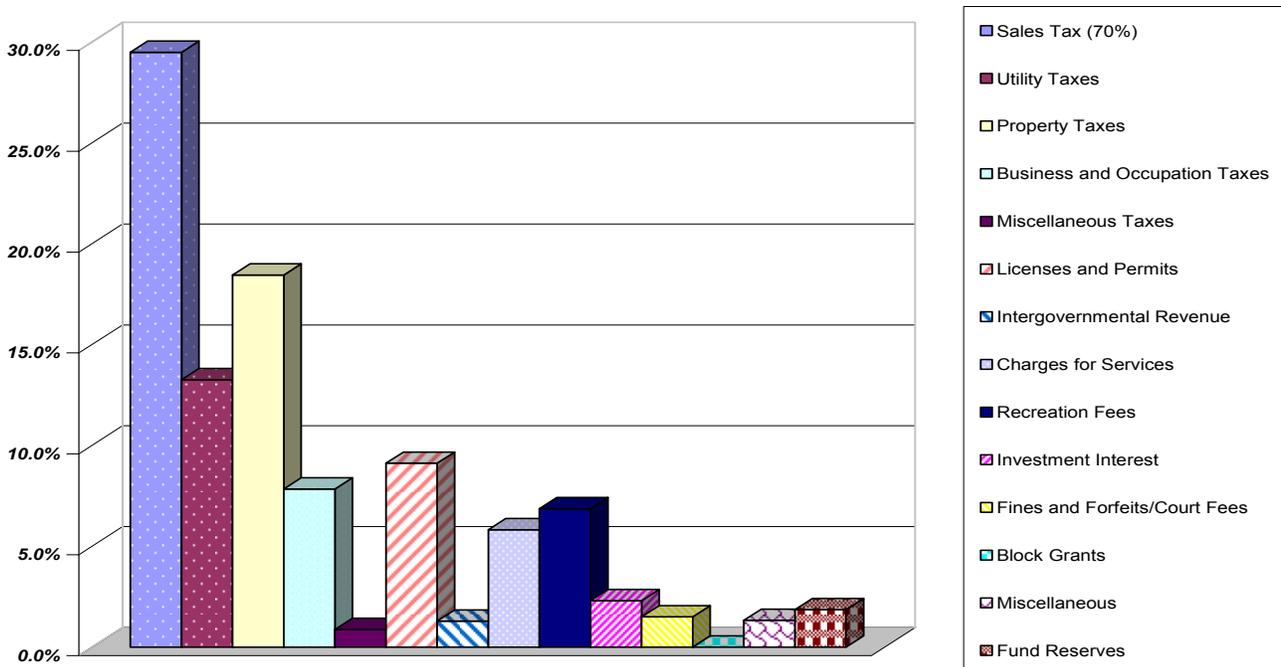


Figure 1 Chart General Fund - Source of Funds

**USE OF FUNDS**

General Fund	Historical 1985 % of Total	2007 Budget	% of 2007 Budget
Parks and Recreation	9.3%	\$ 4,853,380	18.0%
Police	22.7%	6,390,964	23.7%
Fire/Emergency Aid	10.0%	3,278,418	12.1%
Planning/Building Review	9.0%	3,446,110	12.7%
Council/Executive Office/Human Resources	6.4%	1,348,074	5.0%
Building Maintenance	3.4%	1,770,759	6.5%
Information Technology/ City Clerk	2.1%	988,626	3.7%
Legal/Court	3.6%	839,990	3.1%
Finance	3.3%	798,826	3.0%
Transfer to Street Fund	11.3%	2,100,000	7.8%
Block Grant Projects	8.4%	-	0.0%
Other	10.5%	1,192,213	4.4%
<b>TOTAL USE</b>	<b>100.0%</b>	<b>\$ 27,007,360</b>	<b>100.0%</b>

Table 2 Use of Funds

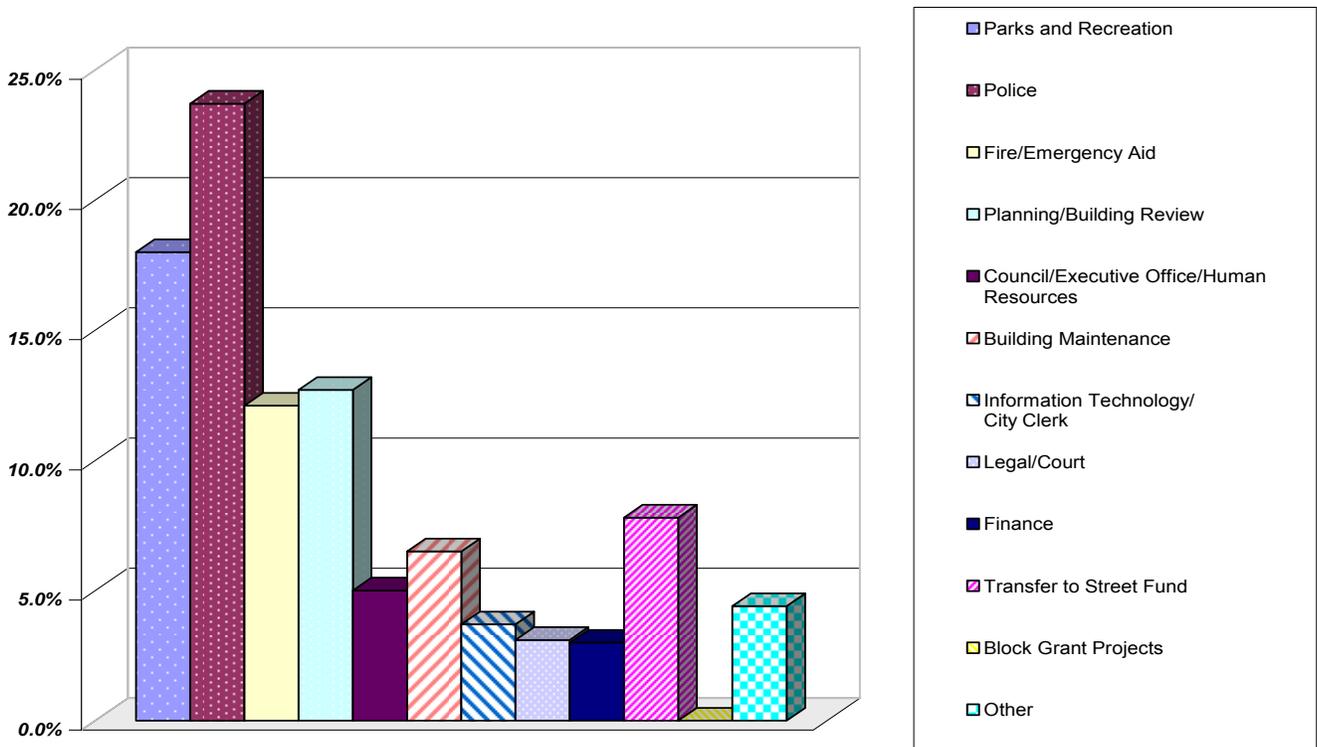


Figure 2 Chart - Use of Funds

**GENERAL FUND**  
**ENDING FUND RESERVES**

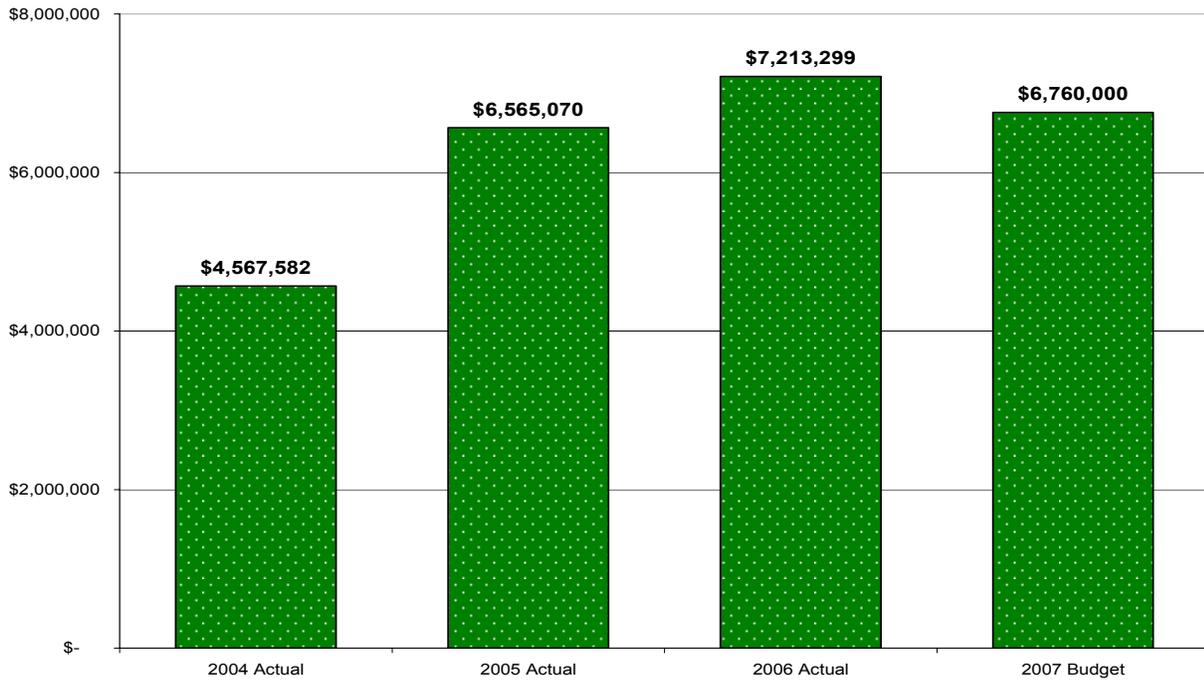


Figure 3 General Fund Ending Fund Reserves

**ENDING FUND RESERVES AS A % OF TOTAL EXPENDITURES**

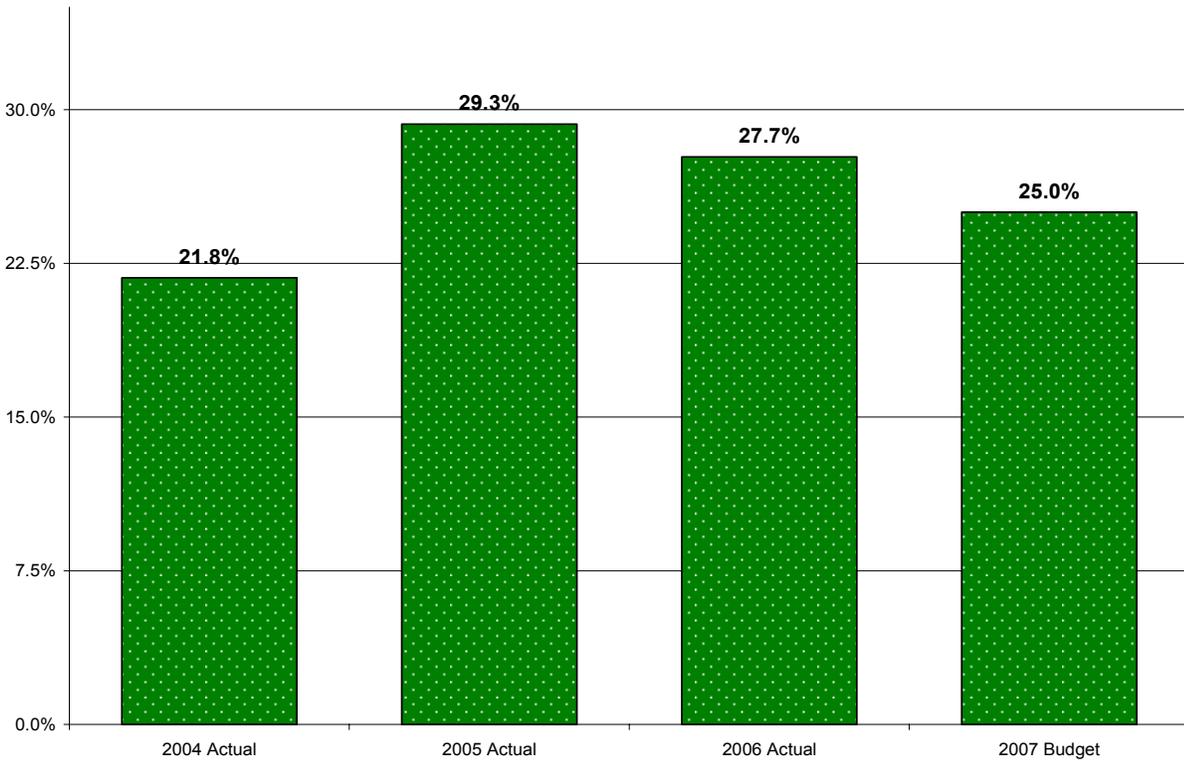


Figure 4 Ending Fund Reserves as a % of Total Expenditures

**REVENUE COMPARISONS**

General Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>Beginning Fund Balance:</b>	<b>\$ 4,567,582</b>	<b>\$ 4,826,036</b>	<b>\$ 6,565,070</b>	<b>\$ 6,875,000</b>
Taxes	16,582,728	17,352,500	18,279,852	18,800,700
Licenses and Permits	3,220,759	2,135,000	2,913,727	2,452,000
State Shared Revenues and Grants	268,481	321,000	389,635	348,000
Charges for Services	1,391,685	1,424,000	1,860,886	1,565,400
Recreation Fees	1,700,667	1,850,000	1,746,120	1,845,000
Municipal Court Fees	230,514	226,160	345,031	405,000
Investment Interest	496,957	440,000	820,575	618,500
Miscellaneous Revenue	400,445	270,183	220,759	232,760
<b>TRANSFERS IN FROM:</b>				
Art Fund	-	15,000	14,000	15,000
Guaranty Fund	-	500,000	-	500,000
Cemetery Fund	25,000	25,000	25,000	25,000
Cable TV Fund	<u>68,000</u>	<u>80,000</u>	<u>80,000</u>	<u>85,000</u>
<b>TOTAL</b>	<b><u>\$ 28,952,818</u></b>	<b><u>\$ 29,464,879</u></b>	<b><u>\$ 33,260,655</u></b>	<b><u>\$ 33,767,360</u></b>
Community Block Grants	<u>28,913</u>	<u>8,000</u>	<u>4,741</u>	<u>-</u>
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 28,981,731</u></b>	<b><u>\$ 29,472,879</u></b>	<b><u>\$ 33,265,396</u></b>	<b><u>\$ 33,767,360</u></b>

Table 3 General Fund - Revenue Comparisons

**2007 ESTIMATED REVENUES**

<b>ESTIMATED REVENUES</b>		<b>2007</b>
<b>Beginning Fund Balance</b>		<b>\$ 6,875,000</b>
Property Taxes	\$ 4,960,700	
Sales Tax (70%)	7,550,000	
Sales Tax (Criminal Justice)	380,000	
B and O Taxes	2,110,000	
Private-Public Utility Tax-Electric	1,410,000	
Private-Public Utility Tax-Gas	600,000	
Private-Public Utility Tax-Garbage	325,000	
Private-Public Utility Tax-Telephone	1,230,000	
Contract Fee	35,000	
Leasehold Tax	100,000	
Gambling Tax	<u>100,000</u>	
<b>Total Taxes</b>		<b>18,800,700</b>
Amusement Licenses	\$ 2,000	
Business Licenses and Permits	125,000	
Building Permits	2,200,000	
Other Licenses and Permits	20,000	
Zoning and Subdivision Fees	90,000	
Shoreline Permits	<u>15,000</u>	
<b>Total Licenses and Permits</b>		
Liquor Excise Tax	\$ 75,000	
Liquor Board Profits	135,000	
Criminal Justice (State)	21,000	
Grants for Parks Planner	55,000	
Other Government Revenue	<u>62,000</u>	
<b>Total State Shared Revenues and Grants</b>		
Jail Services/Fees	\$ 770,000	
Jail Inmate Funds	60,000	
Dispatch Services	176,400	
Police/Fire Services	70,500	
Sale of Maps and Publications	20,000	

ESTIMATED REVENUES (cont).		2007
False Alarms	3,000	
SEPA and Administrative Fees	28,000	
City Building Rentals	50,500	
Pickering Barn Rentals	175,000	
Tibbetts Manor	115,000	
Salmon Days Reimbursement	4,000	
Passport Fees	48,000	
Concurrency Review Fees	<u>45,000</u>	
<b>Total Charges for Service</b>		<b>1,565,400</b>
Recreation Services	\$ 1,305,000	
Swimming Pool	<u>540,000</u>	
<b>Total Recreation Fees</b>		<b>1,845,000</b>
<b>Total Municipal Court Fees</b>		<b>405,000</b>
<b>Total Investment Interest</b>		<b>618,500</b>
Rent-Cellular Antennas	\$ 63,000	
Interfund Rental Charges	70,000	
D.A.R.E. Program Donations	5,000	
Miscellaneous Revenues	20,760	
Interfund Professional Services	<u>74,000</u>	
<b>Total Miscellaneous Revenue</b>		<b>232,760</b>
Transfer-in from Guaranty Fund	\$ 500,000	
Transfer-in from Cable TV Fund	85,000	
Transfer-in from Cemetery Fund	25,000	
Transfer-in from Art Fund	<u>15,000</u>	
<b>Total Operating Transfers</b>		<b>625,000</b>
<b>TOTAL ESTIMATED GENERAL FUND REVENUES</b>		<b><u>\$ 33,767,360</u></b>

Table 4 General Fund - 2007 Estimated Revenues

**EXPENDITURE COMPARISONS**

<b>General Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
City Council	\$ 78,241	\$ 72,260	\$ 73,961	\$ 73,860
Municipal Court	211,351	271,960	258,439	392,990
Executive	513,460	551,051	544,886	719,346
Human Resources	477,493	520,646	479,421	554,868
City Clerk	272,538	316,347	289,519	331,473
Information Technology	541,155	604,848	511,780	657,153
Financial Services	678,150	739,466	716,740	798,826
Legal	413,075	437,000	421,167	447,000
Police	5,180,437	6,034,937	5,853,255	6,390,964
Fire Control	3,025,631	3,140,135	3,140,135	3,278,418
Community Services	262,852	302,272	276,744	364,227
Planning	1,411,999	1,495,700	1,544,423	1,831,816
Building Permits & Plan Review	1,574,874	1,412,551	1,552,124	1,614,294
City Facility Services	1,380,213	1,586,715	1,487,160	1,770,759
Recreation Services	1,815,449	2,106,255	1,920,893	2,158,923
Pickering Farm	134,966	138,404	151,127	158,398
Tibbetts Manor	107,698	122,000	110,846	122,417
Aquatics	663,815	794,020	709,473	852,708
Park Facilities	1,076,654	1,335,040	1,321,930	1,560,934
Other General Government Svcs	<u>2,596,610</u>	<u>4,665,089</u>	<u>4,688,074</u>	<u>2,927,986</u>
<b>SUBTOTAL</b>	<b>\$ 22,416,661</b>	<b>\$ 26,646,696</b>	<b>\$ 26,052,097</b>	<b>\$ 27,007,360</b>
Ending Fund Balance	<u>6,565,070</u>	<u>2,826,183</u>	<u>7,213,299</u>	<u>6,760,000</u>
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 28,981,731</u></b>	<b><u>\$ 29,472,879</u></b>	<b><u>\$ 33,265,396</u></b>	<b><u>\$ 33,767,360</u></b>

Table 5 General Fund Expenditure Comparisons

## 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.

### 2007 COUNCIL PRIORITIES

During the May 13, 2006 Annual Retreat and Goal Setting Meeting, the Issaquah City Council identified the following City Goals for 2007:

#### 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 street 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.

#### 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; and

- g. Examining benefits, impacts and feasibility of electing a municipal judge and, if beneficial, holding an election in 2009.

**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.

**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.

- a. Continue supporting coordinated emergency management planning, preparedness and response;
- b. Continue to provide focus on youth; and
- c. Consider implementing citizen involvement to enhance community safety.

**City Goal 7: Eastside Fire & Rescue Funding**

Work with member jurisdictions to modify the Interlocal Agreement for Eastside Fire & Rescue to ensure that the Interlocal financing agreement and the funding plan for Eastside Fire & Rescue is equitable and stable.

**City Goal 8: Klahanie Annexation**

Determine whether or not Issaquah will annex the Klahanie PAA's and, if so, establish an annexation schedule that considers the fiscal impacts of annexation on the existing level of service to current city residents.

**City Goal 9: Economic Vitality**

Evaluate the recommendations of the Economic Vitality Task Force and implement the Council approved strategic plan.

**City Goal 10: 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 11: Develop revised tree policies.**

**EXPENDITURE COMPARISONS**

<b>City Council</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Salaries	\$ 60,600	\$ 60,600	\$ 59,200	\$ 60,600
Benefits	5,129	5,160	4,918	5,160
Supplies	1,074	1,200	2,189	1,500
Other Services & Charges	<u>11,438</u>	<u>5,300</u>	<u>7,654</u>	<u>6,600</u>
<b>TOTAL</b>	<b><u>\$ 78,241</u></b>	<b><u>\$ 72,260</u></b>	<b><u>\$ 73,961</u></b>	<b><u>\$ 73,860</u></b>

*Table 6 City Council Expenditure Comparisons*

**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.

### 2007 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**

<b>Executive Department</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
<b>MAYOR'S OFFICE</b>				
Salaries	\$ 390,913	\$ 401,521	\$ 412,518	\$ 520,046
Benefits	96,051	113,630	109,235	155,400
Supplies	6,567	8,000	8,359	8,000
Professional Services	535	4,000	3,561	10,000
Other Services & Charges	14,894	19,400	16,713	19,900
Interfund Charges	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>6,000</u>
<b>TOTAL MAYOR'S OFFICE</b>	<b><u>\$ 513,460</u></b>	<b><u>\$ 551,051</u></b>	<b><u>\$ 554,886</u></b>	<b><u>\$ 719,346</u></b>
<b>CITY CLERK DIVISION</b>				
Salaries	\$ 171,310	\$ 180,752	\$ 183,412	\$ 192,923
Benefits	65,358	70,495	70,933	72,450
Supplies	9,618	17,100	10,243	18,100
Professional Services	7,698	14,500	5,039	14,500
Other Services & Charges	<u>18,554</u>	<u>33,500</u>	<u>19,892</u>	<u>33,500</u>
<b>TOTAL CITY CLERK</b>	<b><u>\$ 272,538</u></b>	<b><u>\$ 316,347</u></b>	<b><u>\$ 289,519</u></b>	<b><u>\$ 331,473</u></b>
<b>COMMUNITY SERVICES DIVISION</b>				
<b>SENIOR CENTER</b>				
Salaries (Custodial)	\$ 13,090	\$ 13,389	\$ 12,574	\$ 13,933
Benefits	4,113	4,485	4,074	4,650
Supplies	-	1,000	-	1,000
Other Services and Charges	<u>52,347</u>	<u>64,044</u>	<u>56,961</u>	<u>96,044</u>
<b>Subtotal</b>	<b><u>\$ 69,550</u></b>	<b><u>\$ 82,918</u></b>	<b><u>\$ 73,609</u></b>	<b><u>\$ 115,627</u></b>
<b>COMMUNICATIONS</b>				
Professional Services	20,847	23,000	27,236	24,800
City Newsletter	20,485	28,500	29,266	28,500
Other Services and Charges	<u>76</u>	<u>-</u>	<u>-</u>	
<b>Subtotal</b>	<b><u>\$ 41,408</u></b>	<b><u>\$ 51,500</u></b>	<b><u>\$ 56,502</u></b>	<b><u>\$ 53,300</u></b>

Executive Department	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>COMMUNITY SERVICES DIVISION (cont.)</b>				
<b>SERVICE AGENCIES</b>				
King Co. Sexual Assault Ctr	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Children's Response Center	4,500	4,500	4,500	-
Eastside Domestic Violence	9,500	9,500	7,125	-
Friends of Youth	17,875	18,500	19,125	-
Eastside Human Service Forum	3,500	3,500	3,500	3,500
Eastside Legal Assistance	2,500	2,500	2,948	-
ARCH (A Reg. Coalition for Housing)	11,810	12,554	12,400	13,000
Childcare Resources	4,500	4,500	4,500	-
Catholic Community Svcs-Meal Pgm	7,000	3,500	7,000	-
Meals on Wheels	5,000	4,000	3,000	-
Issaquah Church/Community Svcs	3,000	3,000	-	-
Eastside Literacy Council	5,500	5,500	4,125	-
Eastside Healthy Start	4,000	4,000	4,000	-
Crisis Clinic - Telephone Services	3,000	3,000	3,000	-
Crisis Clinic - Teen Link	2,000	2,000	2,000	-
Issaquah Food and Clothing Bank	6,560	8,746	13,746	-
Senior Svcs-Congregate Meal Pgm	1,500	1,500	1,125	-
Eastside Adult Day Center	7,500	7,500	5,625	-
Eastside Baby Corner	5,000	5,000	5,000	-
Eastside Social Concerns Council (Homeless)	-	3,500	-	-
Women's Resource Center (BCC)	4,500	4,500	4,500	-
Marianwood Volunteer Caregivers	4,400	4,400	3,300	-
Special Population Support	10,053	10,000	8,454	-
Undesignated Agency Contributions	-	4,504	7,000	175,000
Community Health Centers	3,075	4,100	4,100	-

Executive Department	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>COMMUNITY SERVICES DIVISION (cont.)</b>				
Issaquah Volunteer Program	-	-	750	-
Encompass	-	5,000	-	-
St. Vincent De Paul	-	3,000	-	-
Safenet - Issaquah Schools	-	5,000	-	-
Life Enrichment Options	1,750	1,750	1,750	-
Center for Dance	2,000	2,000	2,000	-
Alcoholism (King County)	3,541	3,800	4,023	3,800
<b>Subtotal</b>	<b>\$ 138,564</b>	<b>\$ 159,854</b>	<b>\$ 143,596</b>	<b>\$ 195,300</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG)</b>				
Allocation Amount	\$ 13,330	\$ 8,000	\$ 3,037	\$ -
<b>Subtotal</b>	<b>13,330</b>	<b>8,000</b>	<b>3,037</b>	<b>-</b>
<b>TOTAL COMMUNITY SVCS</b>	<b>\$ 262,852</b>	<b>\$ 302,272</b>	<b>\$ 276,744</b>	<b>\$ 364,227</b>
<b>TOTAL EXECUTIVE DEPT</b>	<b>\$ 1,048,850</b>	<b>\$ 1,169,670</b>	<b>\$ 1,121,149</b>	<b>\$ 1,415,046</b>

Table 7 Community Services Expenditure<sup>1</sup> Comparisons

**Executive Department Annual Budget Comparisons**

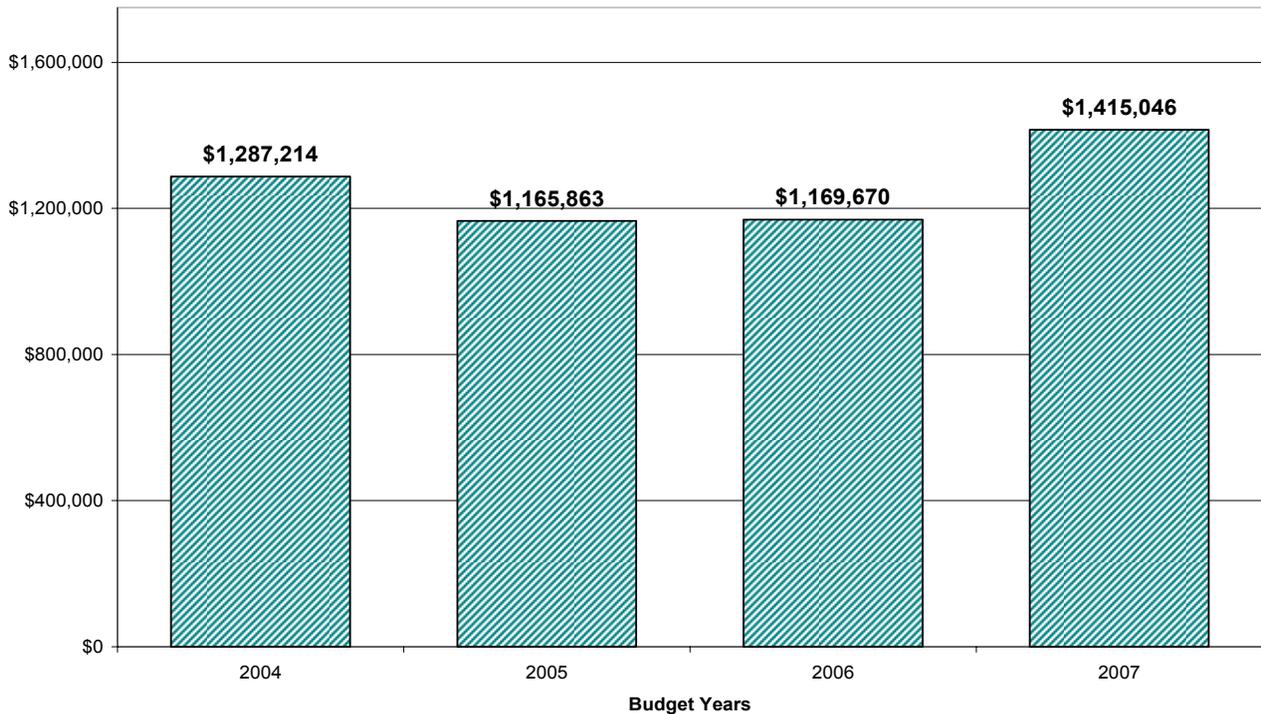


Figure 5 Executive Department Comparison of Annual Budgets

<sup>1</sup> \$ shown in 2007 Final Budget represents the City's annual dues to ARCH (A Regional Coalition for Housing).

## 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.

### 2007 WORK PLAN FOCUS

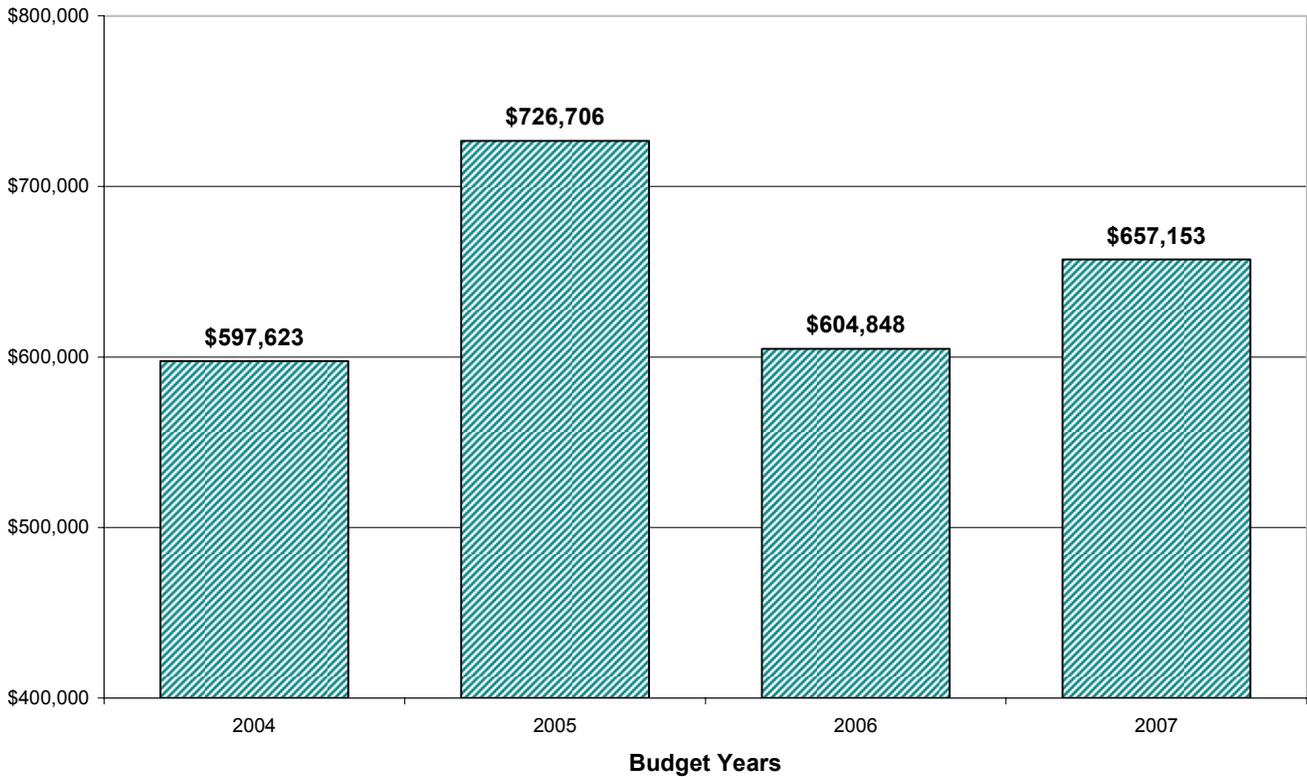
- ▶ Continuously improve and encourage Citizen-City dialogue and communication through the use of the City Web Site, the City Newsletter, and City Channel 21 Cable TV **(City Goal #3)**
- ▶ Work collaboratively to develop and implement the City's Information Technology Strategic Plan
- ▶ Continue to leverage the City's technology and communications resources by participation and collaboration with the e-City Gov Alliance, other cities and regional groups **(City Goal #10)**
- ▶ Upgrade Issaquah TV 21/61 cameras and editing system to support changes in current digital media technologies
- ▶ Begin second phase of Cable Franchise negotiations with Comcast.

### EXPENDITURE COMPARISONS

Information Technology	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 271,234	\$ 293,449	\$ 268,304	\$ 338,103
Benefits	90,016	108,580	86,885	115,931
Supplies	15,504	23,000	18,137	11,000
Computer Equipment	20,087	12,074	12,506	22,074
Professional Services	39,113	51,000	20,908	58,000
Telephone Charges	41,302	50,045	47,609	50,000
Repairs and Maintenance	51,673	45,000	43,100	45,000
Other Services & Charges	<u>12,226</u>	<u>21,700</u>	<u>14,331</u>	<u>17,045</u>
<b>TOTAL</b>	<b><u>\$ 541,155</u></b>	<b><u>\$ 604,848</u></b>	<b><u>\$ 511,780</u></b>	<b><u>\$ 657,153</u></b>

*Table 8 Information Technology Expenditure Comparisons*

**Information Technology Annual Budget Comparisons**



*Figure 6 Information Technology Comparison of Annual Budgets*

**CAPITAL PROJECTS**

<b>IT CAPITAL ITEMS INCLUDED ELSEWHERE IN BUDGET</b>	
Replace Network Servers	\$ 30,000
Upgrade Data Backup Systems	18,000
IT Strategic Technology Plan	50,000
Wireless Technology	120,000
Replace Police Vehicle MDTs (9)	<u>50,000</u>
<b>TOTAL IT CAPITAL PROJECTS</b>	<b><u>\$ 268,000</u></b>

*Table 9 Information Technology Capital Items*

## 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.

### 2007 WORK PLAN FOCUS

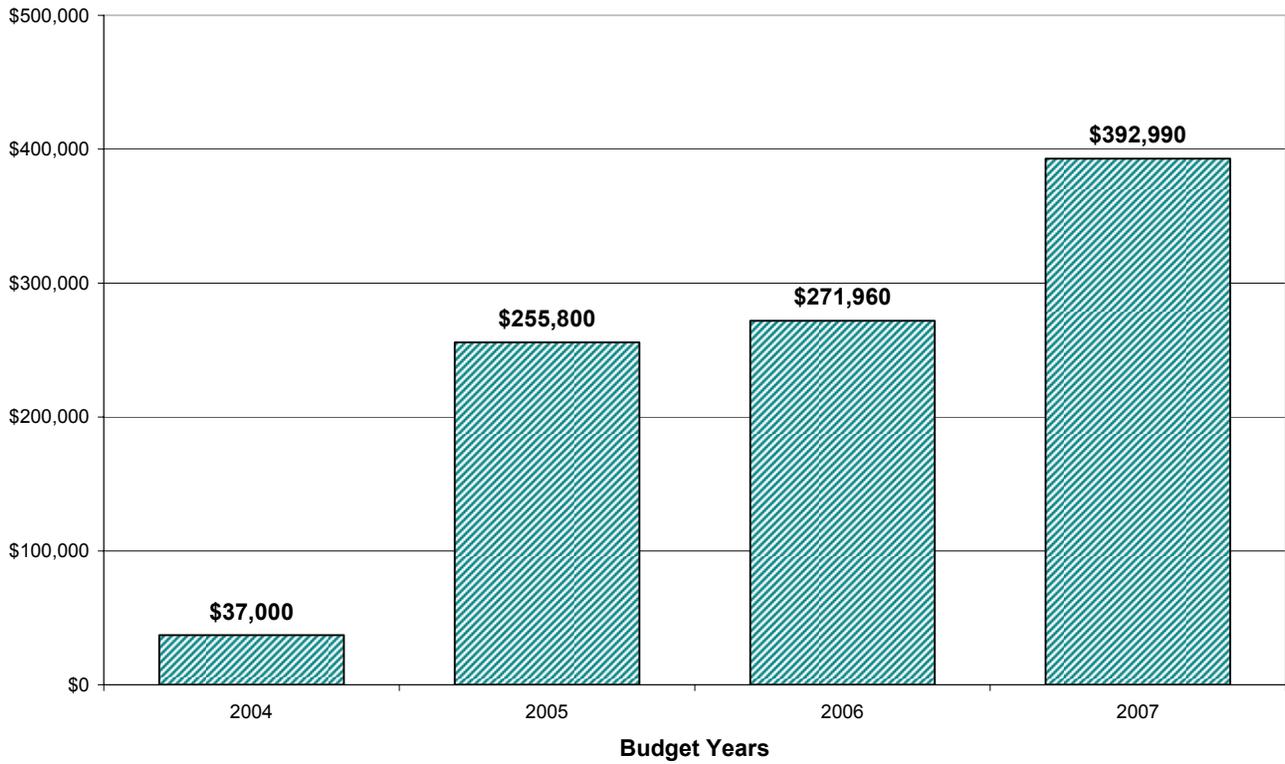
- Effectively expand court services to the City of Snoqualmie
- Monitor legislation affecting courts of limited jurisdiction
- Enhance the Municipal Court’s website to better assist Issaquah citizens
- Improve and fine-tune court processes by monitoring caseload trends

### EXPENDITURE COMPARISONS

Municipal Court	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 139,622	\$ 176,060	\$ 172,930	\$ 254,285
Benefits	37,373	54,500	44,460	71,800
Supplies	5,132	7,000	17,790	8,000
Professional Services	17,983	21,400	9,833	39,080
Other Services & Charges	<u>11,241</u>	<u>13,000</u>	<u>13,426</u>	<u>19,825</u>
<b>TOTAL</b>	<b><u>\$ 211,351</u></b>	<b><u>\$ 271,960</u></b>	<b><u>\$ 258,439</u></b>	<b><u>\$ 392,990</u></b>

*Table 10 Municipal Court Expenditure Comparisons*

### Municipal Court Annual Budget Comparisons



**Figure 7** *Municipal Court Comparison of Annual Budgets*

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
General Municipal	\$ 143,001	\$ 145,000	\$ 145,678	\$ 155,000
Special Projects	73,727	80,000	49,564	80,000
Criminal Prosecution	138,520	144,000	138,500	144,000
Public Defender Fees	<u>57,827</u>	<u>68,000</u>	<u>87,425</u>	<u>68,000</u>
<b>TOTAL</b>	<b><u>\$ 413,075</u></b>	<b><u>\$ 437,000</u></b>	<b><u>\$ 421,167</u></b>	<b><u>\$ 447,000</u></b>

*Table 11 Legal Department Expenditure Comparisons*

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## 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

### 2007 WORK PLAN FOCUS

- 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, drug and alcohol awareness for supervisors, conflict resolution, supervisory management, communication skills, etc.
- Negotiate collective bargaining agreement with Law Enforcement Support Unit
- Continue to update Personnel policies and procedures

**EXPENDITURE COMPARISON**

<b>Human Resources</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Salaries	\$ 275,956	\$ 293,478	\$ 284,465	\$ 312,063
Benefits	79,449	90,893	82,519	95,600
Medical Care Program	45,148	50,000	40,142	55,000
Orthodontia Care	13,469	11,000	15,883	12,000
Supplies	12,411	12,233	8,858	13,550
Employee Recognition	9,097	8,500	8,104	10,000
Civil Service Commission	2,633	5,405	5,593	5,405
Professional Services	12,870	9,750	13,339	9,750
Professional Training (citywide)	10,761	11,387	8,285	17,000
Job Advertising	200	750	30	750
Tuition Reimbursement	2,665	12,000	1,140	8,000
Other Services & Charges	<u>12,834</u>	<u>15,250</u>	<u>11,063</u>	<u>15,750</u>
<b>TOTAL</b>	<b>\$ 477,493</b>	<b>\$ 520,646</b>	<b>\$ 479,421</b>	<b>\$ 554,868</b>

Table 12 Human Resources Expenditure Comparison

**Human Resources Department Annual Budget Comparisons**

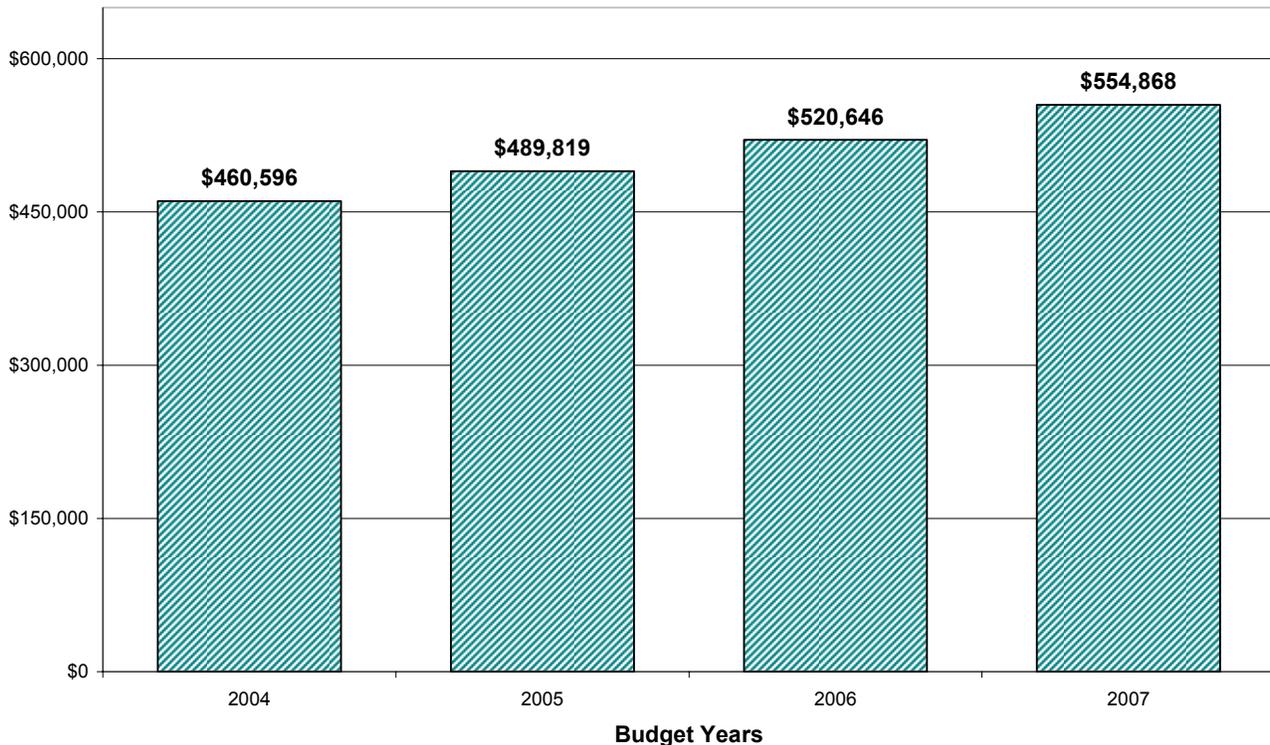


Figure 8 Human Resources Comparison of Annual Budgets

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## 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.
- ▶ Local Improvement District (LID) records and payment management
- ▶ Responsible for Risk Management services including coordination of insurance claims and accident reports as well as contract administration and project management.

### 2007 WORK PLAN FOCUS

- Complete the 2006 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
- Work to complete tracking and infrastructure portion of fixed assets in compliance with GASB 34
- Complete the process of getting City Departments on the electronic timesheet program
- Evaluate lock box options for Utility/B&O Tax payments
- Work toward converting to a semi-monthly (24 pay period/year) payroll
- Prepare a draft policy for IRS compliance of expense reimbursements
- Implement Tax Analysis software

**EXPENDITURE COMPARISONS**

Finance Department	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 458,929	\$ 497,106	\$ 489,788	\$ 532,106
Overtime	-	-	-	-
Benefits	144,361	166,560	156,768	180,920
Supplies	12,513	12,500	13,098	14,000
Professional Services	30,325	19,000	21,082	19,000
Repairs and Maintenance	15,924	20,000	17,011	26,000
Other Services & Charges	<u>16,098</u>	<u>24,300</u>	<u>18,993</u>	<u>26,800</u>
<b>TOTAL</b>	<b>\$ 678,150</b>	<b>\$ 739,466</b>	<b>\$ 716,740</b>	<b>\$ 798,826</b>

Table 13 Finance Department Expenditure Comparisons

**Finance Department Annual Budget Comparisons**

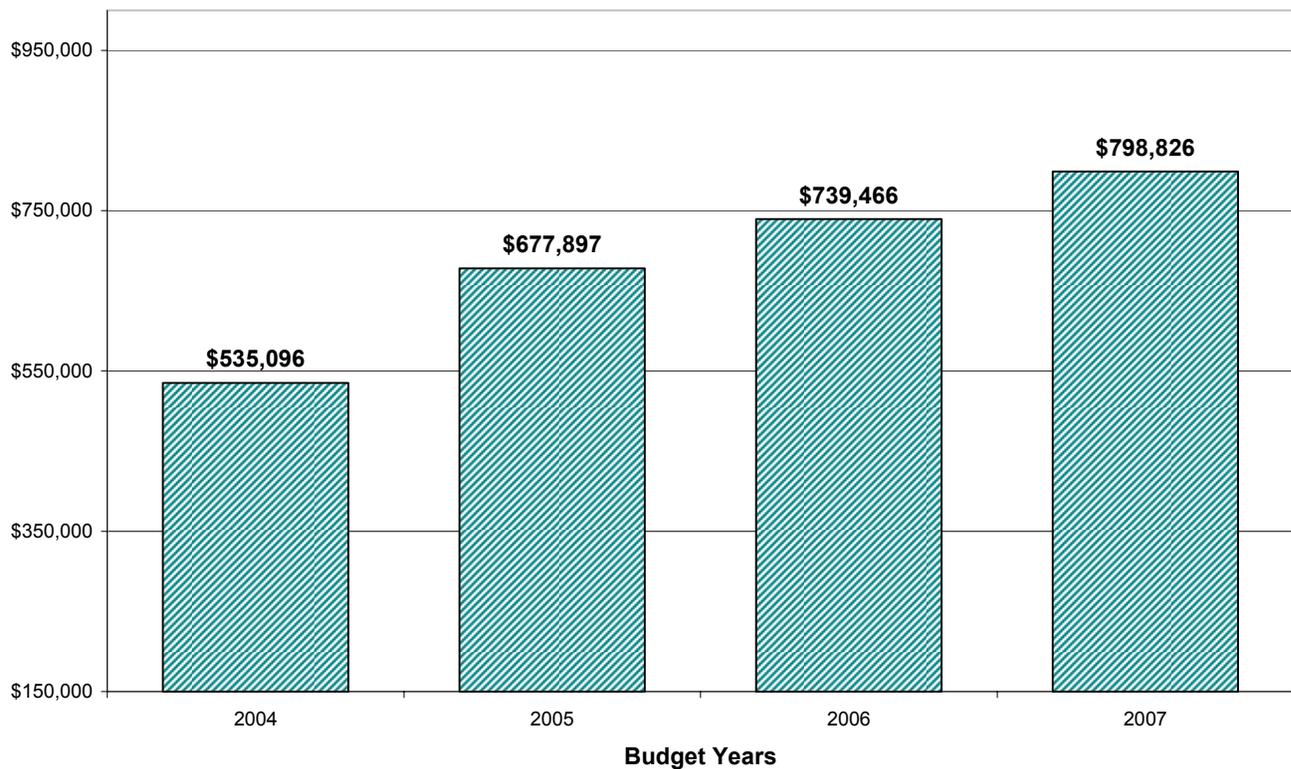


Figure 9 Finance Department Comparison of Annual Budgets

## 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 **D.A.R.E.** and **School Resource Officer (SRO)** programs to the elementary, middle and high schools.

### 2007 WORK PLAN FOCUS

- Continue to leverage technology improvements
- Provide basic services by responding to all calls from citizens.
- Work toward Community Emergency Preparedness from established network of Home Owner's Associations and Apt Managers (**City Goal #3**)
- Provide resources to traffic “hot spots” to improve traffic flow and reduce congestion (**City Goal #1**)
- Maintain a High visibility with available preventative patrol time and focus on graffiti reduction (**City Goal #6**)
- Continue our focus on “Youth at Risk” program through our D.A.R.E. and School Resource Officer programs (**City Goal #6**)
- Continue to focus on Homeland Security by cooperating with all Federal, State and local agencies (**City Goal #6**)
- Train and prepare for Critical Incident Response (**City Goal #6**)
- Continue working closely with the city E.O.C. group and Hamm radio group
- Plan for impacts of Klahanie Annexation if applicable.

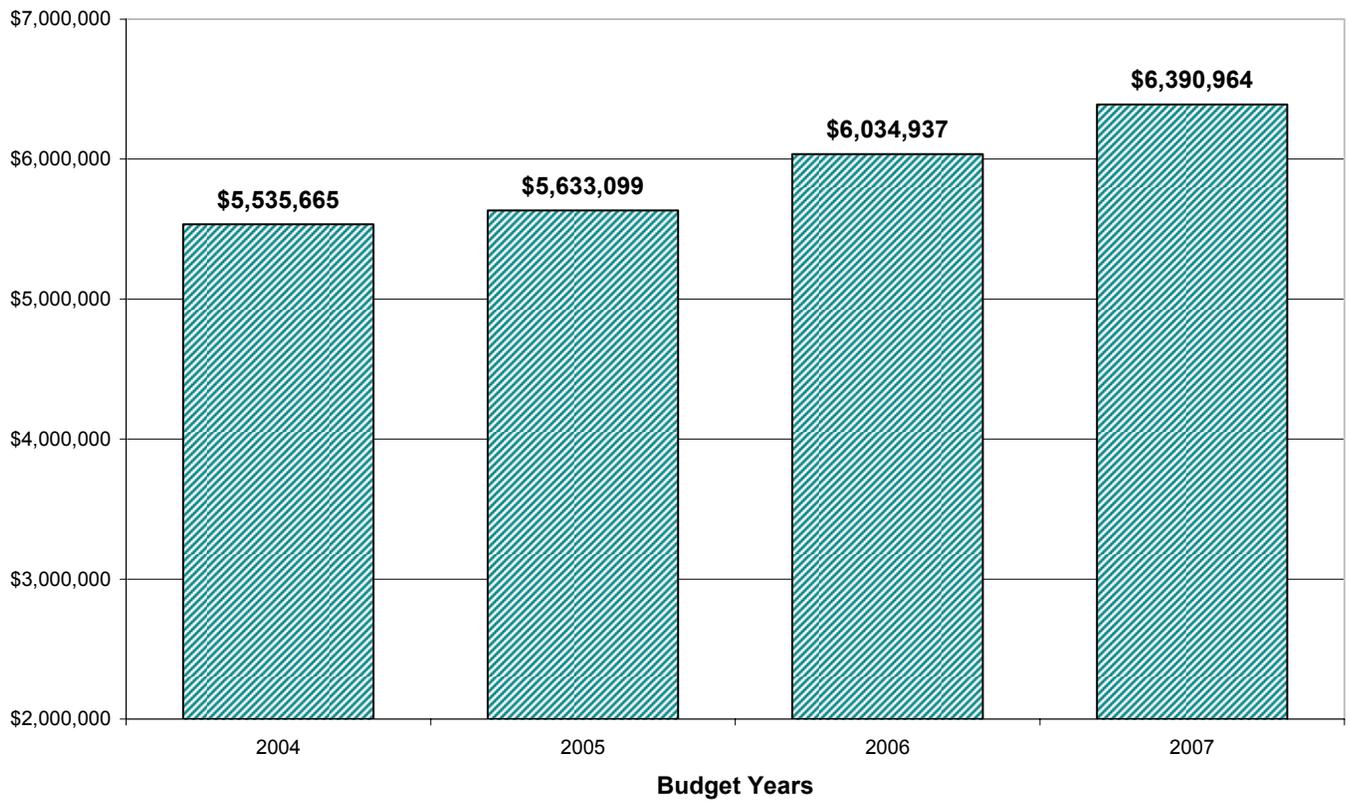
### EXPENDITURE COMPARISONS

Police Department	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>OPERATIONS:</b>				
Salaries	\$ 2,116,812	\$ 2,480,585	\$ 2,395,963	\$ 2,609,920
Overtime	150,008	111,500	160,476	119,225
Benefits	681,507	845,115	759,000	860,400
Supplies	72,596	73,500	63,105	72,000
Interfund Charges	110,000	150,200	150,200	162,000
Professional Services	4,870	13,000	15,825	13,000
Other Services & Charges	<u>22,313</u>	<u>55,200</u>	<u>35,233</u>	<u>51,500</u>
<b>Subtotal</b>	<b>\$ 3,158,106</b>	<b>\$ 3,729,100</b>	<b>\$ 3,579,802</b>	<b>\$ 3,888,045</b>

Police Department	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>DETENTION/CORRECTION:</b>				
Salaries	\$ 552,415	\$ 598,294	\$ 620,087	\$ 652,555
Overtime	26,673	20,000	19,390	20,000
Benefits	215,654	244,500	238,932	258,950
Supplies	160,730	176,000	291,686	252,400
Professional Services	145,915	180,500	145,679	163,100
Other Services & Charges	<u>19,363</u>	<u>24,700</u>	<u>22,781</u>	<u>24,200</u>
<b>Subtotal</b>	<b>\$ 1,120,750</b>	<b>\$ 1,243,994</b>	<b>\$ 1,338,555</b>	<b>\$ 1,371,205</b>
<b>DISPATCH SERVICES:</b>				
Salaries	\$ 371,745	\$ 465,107	\$ 382,485	\$ 490,023
Overtime	18,078	10,000	11,696	10,000
Benefits	131,134	163,915	129,623	172,600
Supplies	5,418	4,000	2,518	6,000
Repairs and Maintenance	40,929	45,000	41,980	45,000
Other Services & Charges	<u>44,039</u>	<u>51,900</u>	<u>51,205</u>	<u>57,900</u>
<b>Subtotal</b>	<b>\$ 611,343</b>	<b>\$ 739,922</b>	<b>\$ 619,507</b>	<b>\$ 781,523</b>
<b>RECORDS:</b>				
Salaries	\$ 180,738	\$ 193,309	\$ 196,236	\$ 213,691
Overtime	4,368	4,000	3,981	4,000
Benefits	57,846	65,112	61,510	70,750
Supplies	11,735	13,500	11,992	13,500
Telephones/Cellular	10,785	11,500	9,575	10,750
Repairs and Maintenance	23,771	27,000	26,191	30,500
Other Services & Charges	<u>995</u>	<u>7,500</u>	<u>5,906</u>	<u>7,000</u>
<b>Subtotal</b>	<b>\$ 290,238</b>	<b>\$ 321,921</b>	<b>\$ 315,391</b>	<b>\$ 350,191</b>
<b>TOTAL POLICE</b>	<b>\$ 5,180,437</b>	<b>\$ 6,034,937</b>	<b>\$ 5,853,255</b>	<b>\$ 6,390,964</b>

Table 14 Police Department Expenditure Comparisons

### Police Department Annual Budget Comparisons



**Figure 10 Police Department Comparison of Annual Budgets**

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Professional Services	\$ 3,025,631	\$ 3,140,135	\$ 3,140,135	\$ 3,278,418
<b>TOTAL</b>	<b>\$ 3,025,631</b>	<b>\$ 3,140,135</b>	<b>\$ 3,140,135</b>	<b>\$ 3,278,418</b>

Table 15 Fire Department Expenditure Comparisons

Fire Department Annual Budget Comparisons

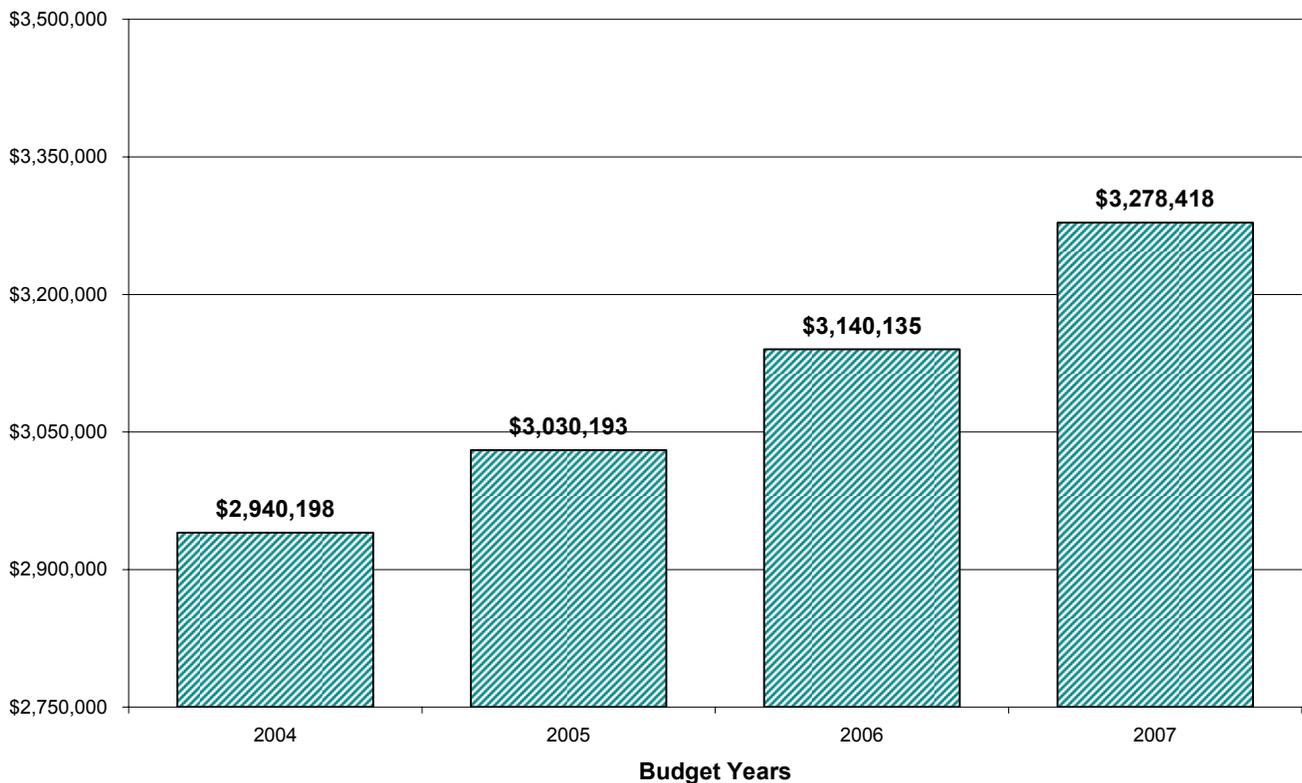


Figure 11 Fire Department Budgetary Expenditures Comparison

**CAPITAL PROJECTS**

<b>OTHER FIRE ITEMS INCLUDED ELSEWHERE IN BUDGET</b>	
Fire Station #72 (Design)	\$ 350,000
Fire Equipment/Maintenance Reserves	<u>266,195</u>
<b>TOTAL FIRE DEPARTMENT PROJECTS</b>	<b>\$ <u>616,195</u></b>

*Table 16 Fire Items Included Elsewhere*

## 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.

### 2007 WORK PLAN FOCUS

#### ***City Goal #1: Concurrency & Transportation Improvements***

- ▶ Update the transportation concurrency model and methods to implement Council policy direction. Expand the concurrency system to include Greenwood Pt/South Cove and Providence Point Annexations

#### ***City Goal # 2: Sustainability***

- ▶ Update the City's Shoreline Master Program to include annexed areas, reflect the "Best Available Science" and meet the GMA requirement for completion by December 2009.
- ▶ Adopt and implement Critical Aquifer Recharge Area Ordinance.
- ▶ Prepare policies and development standards that focus density, provide pedestrian enhancements and protect the environment in the Gilman-Newport Subarea.

#### ***City Goal # 3: Faith in Local Government***

- ▶ Establish a webpage for the shoreline Master Program Update.
- ▶ Continue to update the "New Projects" information matrix on the City Web Page.

#### ***City Goal # 4: Parks Programs & Facilities***

- ▶ Work with the Parks Department to improve data collection and organization for future Parks Impact Fee Updates.

**City Goal # 5: Salmon Habitat**

- Update the City’s Shoreline Master Program to include annexed areas, comply with “Best Available Science” and DOE’s new shoreline requirements.

**City Goal # 11: Develop Revised Tree Policies**

- Update Vegetation Management Policies and proposed Land Use Code Amendments for Council consideration.

**EXPENDITURE COMPARISONS**

Planning Department	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 989,300	\$ 1,032,695	\$ 1,025,364	\$ 1,163,316
Overtime	-	1,000	167	1,000
Benefits	307,715	345,255	321,164	365,250
Supplies	8,438	13,000	5,607	13,000
Hearing Examiner	2,445	9,000	-	12,000
Professional Services	15,630	22,000	23,062	28,000
Consultants	69,333	35,000	149,368	210,000
Other Services & Charges	19,138	37,750	19,691	39,250
<b>TOTAL</b>	<b>\$ 1,411,999</b>	<b>\$ 1,495,700</b>	<b>\$ 1,544,423</b>	<b>\$ 1,831,816</b>

Table 17 Planning Department Expenditure Comparisons

**Planning Department Annual Budget Comparisons**

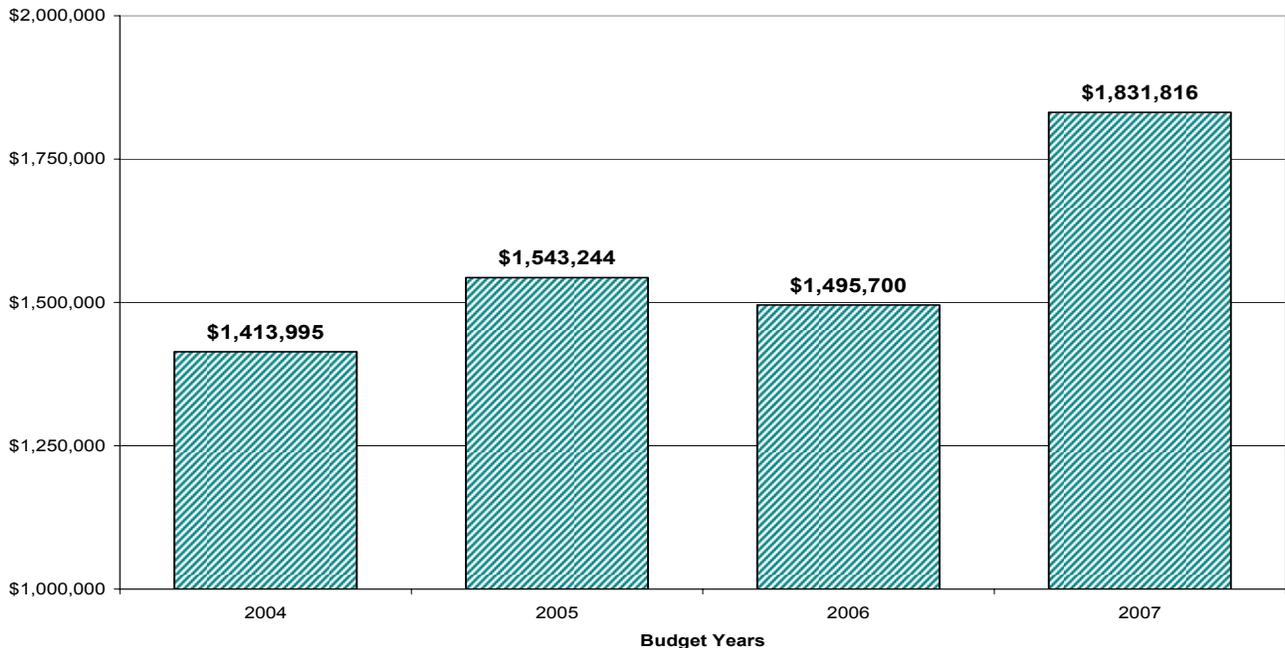


Figure 12 Planning Department Budgetary Expenditures Comparison

**CAPITAL PROJECTS**

PLANNING ITEMS INCLUDED ELSEWHERE IN BUDGET	
ARC View Software	\$ 6,000
<b>TOTAL PLANNING DEPARTMENT ITEMS</b>	<b>\$ 6,000</b>

*Table 18 Planning Items Included Elsewhere*

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## 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.

### 2007 WORK PLAN FOCUS

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

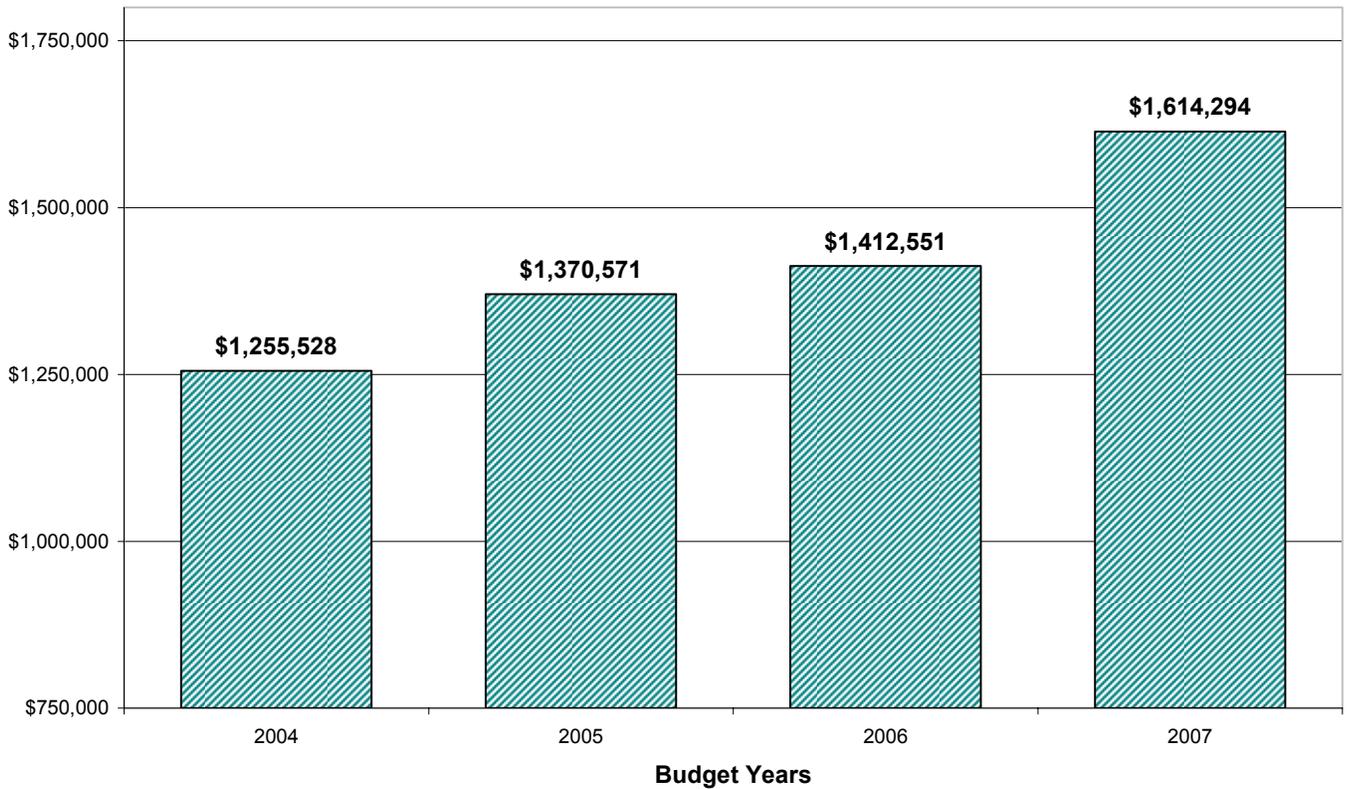
- Continue support of sustainable "green" building program through priority plan review of qualified LEEDS certified buildings, enforcement of energy codes, training and water recycling/conservation standards. **(City Goal #2)**
- Continue support of e-CityGov.net and MyBuildingPermit.com through regional participation in the development. **(City Goal #3)**
- Continue support of City emergency response and preparedness through training, updating building inspection response plan, participation on City committees and participation in City/regional drills **(City Goal #6)**
- Continue Leadership role with City Wellness Program
- 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**

<b>Building Department</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Salaries	\$ 867,352	\$ 924,408	\$ 928,614	\$ 1,072,000
Overtime	4,267	1,500	72	1,500
Benefits	323,208	355,885	338,076	396,994
Supplies	10,807	12,100	10,708	22,100
Professional Services	327,802	79,700	228,189	77,500
Other Services & Charges	31,430	27,800	35,307	32,200
Interfund Charges	<u>10,008</u>	<u>11,158</u>	<u>11,158</u>	<u>12,000</u>
<b>TOTAL</b>	<b>\$ 1,574,874</b>	<b>\$ 1,412,551</b>	<b>\$ 1,552,124</b>	<b>\$ 1,614,294</b>

*Table 19 Building Department Expenditure Comparisons*

**Building Department Annual Budget Comparisons**



*Figure 13 Building Department Budgetary Expenditures Comparison*

## 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 Facilities Maintenance**, including maintenance, repairs and custodial services in all City buildings, as well as leasing and sale of City-owned houses.

**2007 WORK PLAN FOCUS**

- Maintain positive relations with Issaquah Community and local non-profit groups.
- Offer both diverse and quality recreation and aquatics programs for all ages and skill levels; collaborating with other non-profit agencies when possible.
- Improve Parks Programs and Facilities (**City Goal #4**). If the 2006 Parks, Recreation and Open Space Bond/Conservation Finance Measure is successful, the Parks and Recreation Department will:
  - improve and construct new recreational facilities at existing and new park areas
  - proceed with the park and natural areas/open space acquisition strategy; and, work with Public Works - Engineering to expand the City's multiple-use trail system
  - work toward improving management of the City's natural areas/open space system with the preparation of an Open Space Maintenance and Management Plan
- Improve Salmon Habitat (**City Goal #5**) by:
  - coordinating with Public Works Engineering on stewardship creek restoration/enhancement projects throughout the City
  - proceeding with the Lake Sammamish/Issaquah Creek WaterWays Program property acquisition strategies (**City Goal #4**)
- Develop Ways to Have More Impact and Influence Regionally (**City Goal #10**):
  - continue to work with the "Issaquah Alps" and Upper Snoqualmie River Valley Interagency Committee, partner with local, state and federal agencies on public land management along the I-90 corridor/Mountains to Sound Greenway.
  - continue the City's partnership with the Mountains to Sound Greenway Trust on land management/stewardship and recreational projects within the MTSG.
- Increase public awareness of rental facilities (Tibbetts Creek Manor, Pickering Barn, Community Center).
- Maintain and update rental facility equipment for rental use.
- Maintain Issaquah Public Market.
- Provide drop-in swim to the public year round.
- Provide swim lessons to all ages and skill levels to help prevent drowning.
- Increase staff knowledge through on-the-job training and Red Cross.
- Maintain the Interlocal Agreement with the Issaquah School District.
- Provide landscape, irrigation and Arborist/Horticulturist support for City projects and programs. (**City Goal #2**)
- Maintain new parks at Issaquah Highlands. (**City Goal #4**)
- Maintain City landscapes at parks, building grounds, trails, cemeteries and streetscapes. (**City Goals #4 & #5**)
- Obtain Tree City USA Recertification.
- Hazard tree abatement from City properties. (**City Goals #6 & #11**)
- Provide support and maintenance for scheduled recreational activities at parks. (**City Goal #4**)
- Review building systems to improve energy efficiency.
- Replace siding at Pickering Barn. Continue seismic improvements to City buildings and contents with seismic resistant straps and anchors. Improvements on-going as offices reconfigure.
- Adopt computerized maintenance management program.

**EXPENDITURE COMPARISONS**

<b>Parks Department</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
<b>RECREATION AND PLANNING DIVISION</b>				
Salaries	\$ 1,741,701	\$ 1,912,562	\$ 1,840,257	\$ 2,017,297
Overtime	587	500	207	500
Benefits	540,877	612,308	568,624	642,900
Supplies	145,787	193,005	144,920	208,205
Professional Services	120,858	212,668	154,336	196,363
Repairs and Maintenance	3,818	24,466	16,688	21,256
Other Services & Charges	<u>168,300</u>	<u>205,170</u>	<u>167,307</u>	<u>205,925</u>
<b>Subtotal</b>	<b>\$ 2,721,928</b>	<b>\$ 3,160,679</b>	<b>\$ 2,892,339</b>	<b>\$ 3,292,446</b>
<b>PARKS FACILITIES DIVISION</b>				
Salaries	\$ 583,300	\$ 704,043	\$ 704,064	\$ 761,209
Overtime	3,966	8,000	3,873	8,000
Benefits	194,868	239,397	231,994	252,725
Supplies	65,799	64,500	79,711	92,500
Utilities Charges	84,684	100,000	115,329	182,500
Contracted Maintenance	38,933	47,500	47,537	62,500
Other Services & Charges	46,100	73,000	40,822	87,500
Interfund Charges	<u>59,004</u>	<u>98,600</u>	<u>98,600</u>	<u>114,000</u>
<b>Subtotal</b>	<b>\$ 1,076,654</b>	<b>\$ 1,335,040</b>	<b>\$ 1,321,930</b>	<b>\$ 1,560,934</b>
<b>CITY FACILITIES MAINTENANCE DIVISION</b>				
Salaries	\$ 631,427	\$ 709,920	\$ 645,156	\$ 724,255
Overtime	89	8,000	989	1,000
Benefits	227,146	258,906	240,916	265,210
Supplies	81,658	73,588	99,146	99,452
Professional Services	2,121	3,600	5,244	3,600
Telephone Charges	7,855	10,313	8,332	13,385
Utility Charges	351,695	430,000	386,604	521,860
Repairs and Maintenance	69,168	75,179	91,930	106,728
Other Services & Charges	<u>9,054</u>	<u>17,209</u>	<u>8,843</u>	<u>35,269</u>
<b>Subtotal</b>	<b>\$ 1,380,213</b>	<b>\$ 1,586,715</b>	<b>\$ 1,487,160</b>	<b>\$ 1,770,759</b>
<b>PARKS TOTAL</b>	<b>\$ 5,178,795</b>	<b>\$ 6,082,434</b>	<b>\$ 5,701,429</b>	<b>\$ 6,624,139</b>

Table 20 Recreation Services Division Expenditure Comparisons

### Parks Department Annual Budget Comparisons

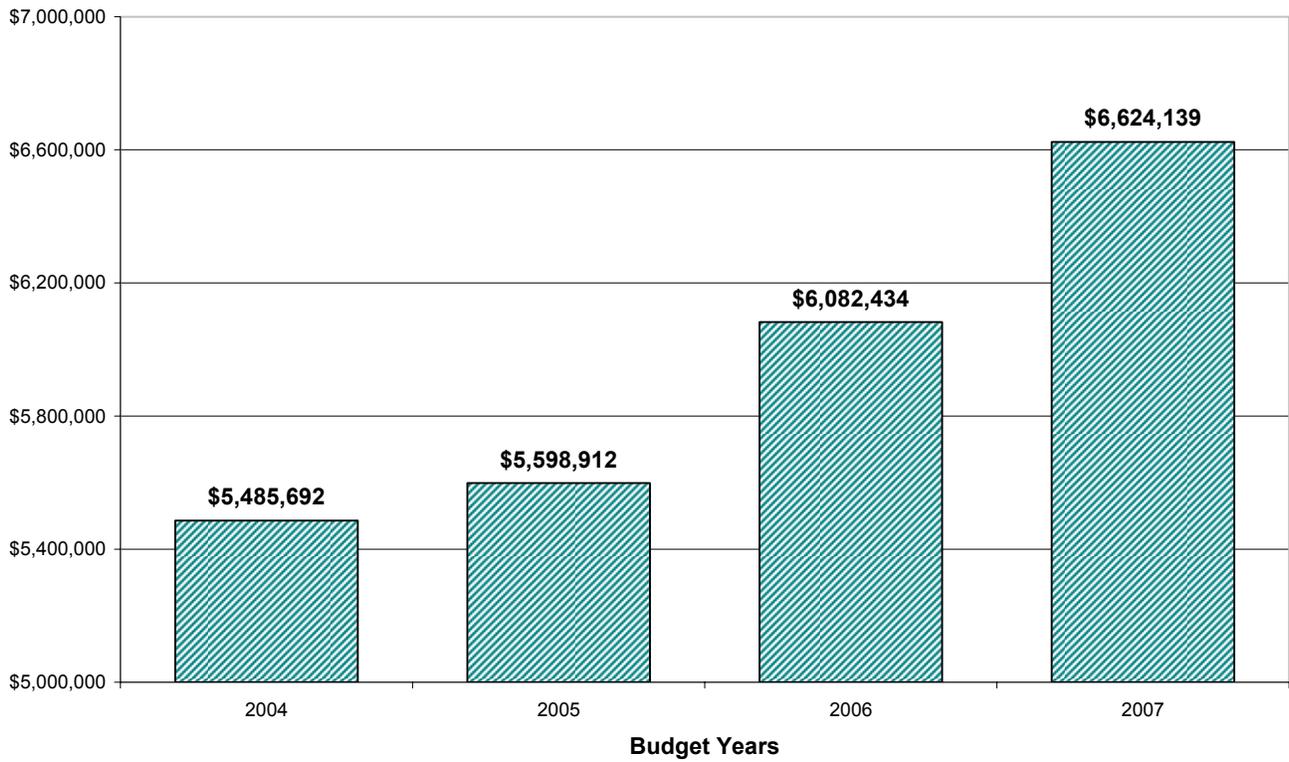


Figure 14 Parks Department Comparison of Annual Budgets

**CAPITAL ITEMS**

<b>PARKS CAPITAL ITEMS INCLUDED ELSEWHERE IN BUDGET</b>	
Squak Valley Park Improvements	\$ 1,200,000
Fire Station #71 Seismic Retrofit	225,000
Fire Station #71 Transfer Switch	12,000
Fire Station #71 Roof Replacement	90,000
Fire Station #71 Deck Replacement	20,000
Central Park Stormwater Management	300,000
Tibbetts Park Pedestrian Improvements	95,000
City Hall NW Siding	95,000
Pool Filter Pit Resurfacing	25,000
Gilman Boulevard Irrigation Upgrade	10,000
Park Facilities Equipment	15,000
Park Facilities Field Aeravator	13,000
Treadmill & 2 Elliptical Machines	15,000
Floor Scrubber (Pickering Farm)	8,500
Hot Water Carpet Cleaner (Building Maintenance)	6,500
Maintenance Management Hardware/Software	14,900
Building Maintenance Service Van	29,000
Bear Ridge Trail Bridge	30,000
<b>TOTAL PARKS CAPITAL PROJECTS</b>	<b>\$ 2,203,900</b>

*Table 21 Parks Department Capital Items*

## OTHER GENERAL GOVERNMENTAL SERVICES

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

### EXPENDITURE COMPARISONS

General Governmental Svcs	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Benefits - Retired Fire/Police	86,304	95,200	94,324	104,000
Other Services & Charges	222,981	274,566	290,107	270,586
Interfund Charges (Insurance)	300,000	311,720	311,720	350,000
<b>INTERGOVERNMENTAL SERVICES</b>				
Clean Air Agency	10,285	10,500	-	11,000
Election/Registration Charges	30,040	20,000	38,820	60,000
<b>OPERATION TRANSFERS TO:</b>				
Street Fund	1,878,000	1,950,000	1,950,000	2,100,000
Unemployment Insurance	24,000	24,000	24,000	32,400
Capital Improvement Fund	-	1,934,103	1,934,103	-
Resource Conservation	45,000	45,000	45,000	-
<b>TOTAL</b>	<b>\$ 2,596,610</b>	<b>\$ 4,665,089</b>	<b>\$ 4,688,074</b>	<b>\$ 2,927,986</b>

Table 22 General Governmental Services Expenditure Comparisons

### Other General Governmental Services Annual Budget Comparisons

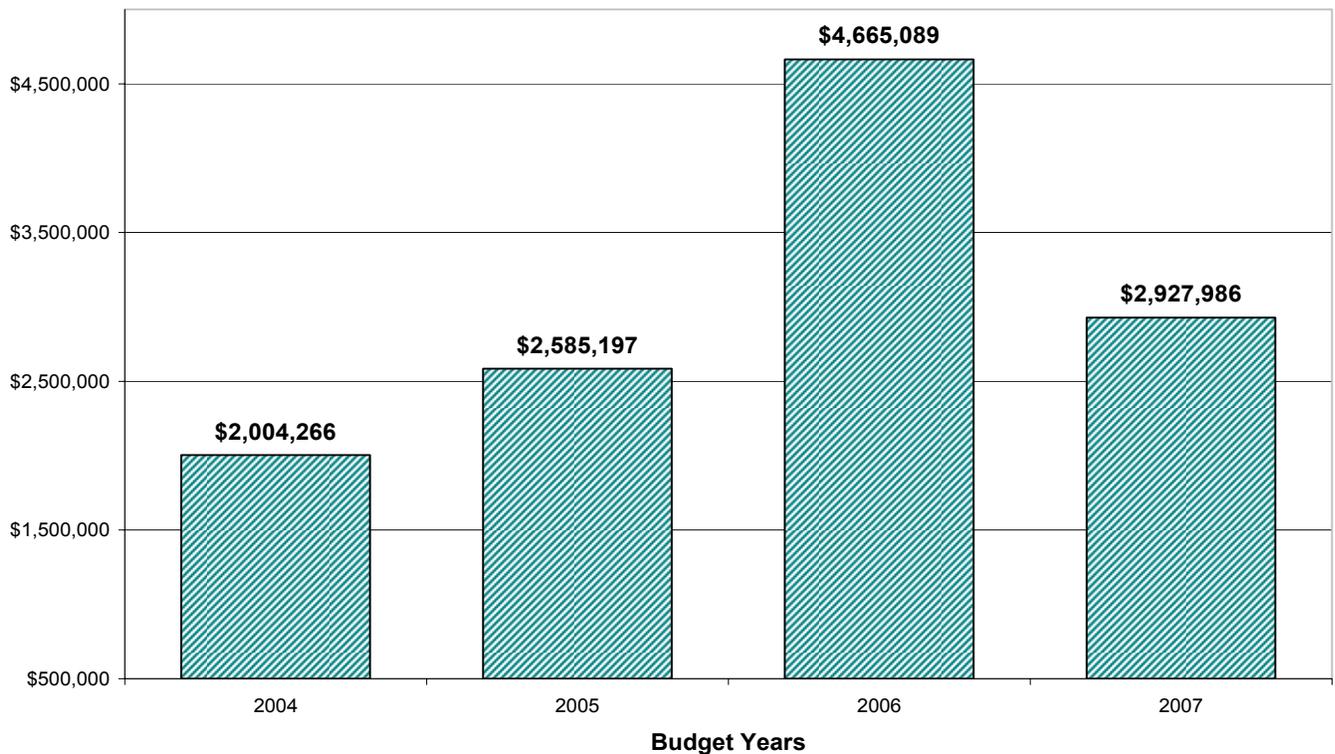


Figure 15 Other General Governmental Services Comparison of Annual Budgets

**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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Downtown Issaquah Association	\$ 25,000	\$ 25,000	\$ 25,000	\$ 35,000
Historical Society	68,000	69,564	52,173	72,486
F.I.S.H. Operating Support	20,000	20,000	20,000	22,000
Worker's Comp Program	14,384	14,800	15,819	17,000
King County Historic Services	-	4,800	-	4,800
LEOFF Medical	7,951	8,000	12,900	10,000
Enterprise Seattle	-	-	10,000	5,000
Association of Washington Cities	8,000	9,066	9,060	10,500
Suburban Cities Association	6,880	8,000	7,628	9,300
Puget Sound Regional Council	8,237	9,000	8,776	11,000
Bank Service Charges	2,851	5,000	3,174	3,000
Fourth of July Festival	2,500	2,500	2,500	2,500
Satellite/Radio Access - EOC	11,005	17,886	14,436	13,100
Tax Compliance Audit	5,000	-	-	-
Mountains to Sound Greenway	5,000	5,000	5,000	10,000
Eastside Leadership	3,000	5,400	3,000	5,400
At Work	-	5,000	-	28,000
Economic Vitality	-	47,600	49,659	-
Self-Sensing Program	27,188	-	-	-
State Business License Program	-	-	23,598	-
Labor Negotiations	-	7,000	825	-
Medical Plan Administration	-	7,700	8,096	8,200
Miscellaneous	7,985	3,250	18,463	3,300
<b>TOTAL</b>	<b>\$ 222,981</b>	<b>\$ 274,566</b>	<b>\$ 290,107</b>	<b>\$ 270,586</b>

Table 23 Miscellaneous Contributions and Service Fees

**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 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

### **2007 WORK PLAN FOCUS**

- Pavement Management Program
- Continue to improve Emergency Management operations
- Integrate ITS system in maintenance program
- Integrate Issaquah Highlands infrastructure in maintenance program
- Integrate Talus infrastructure in maintenance program
- Graffiti removal
- Well pump station upgrades
- Hydrant painting
- Rebuild control valves
- Replace Wells 1&2 fence
- Water asset security study
- Leak detection program
- 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:

Positions	Street	Water	Sewer	Storm	Equipment	Total
Director	0.315	0.315	0.180	0.090	0.100	1.000
Operations Manager	0.999	0.999	0.501	0.501	-	3.000
Utility Maintenance Lead	1.3444	1.2408	0.381	1.0336	-	4.000
Utility Maintenance Workers	8.7386	8.0652	2.4778	6.7184	-	26.000
Office Supervisor	0.2625	0.2625	0.150	0.075	0.250	1.000
Administrative Assistants	0.3938	0.3938	0.225	0.1125	0.375	1.500
Shop Aide	0.3361	0.3102	0.095	0.2584	-	1.000
Shop Supervisor	-	-	-	-	1.000	1.000
Mechanic	-	-	-	-	3.000	3.000
Part-time Help	-	0.620	-	-	-	0.620
<b>Total</b>	<b>12.38935</b>	<b>12.20645</b>	<b>4.0103</b>	<b>8.7889</b>	<b>4.725</b>	<b>42.120</b>

Table 1 Public Works Operations Staffing

### STAFF ALLOCATION

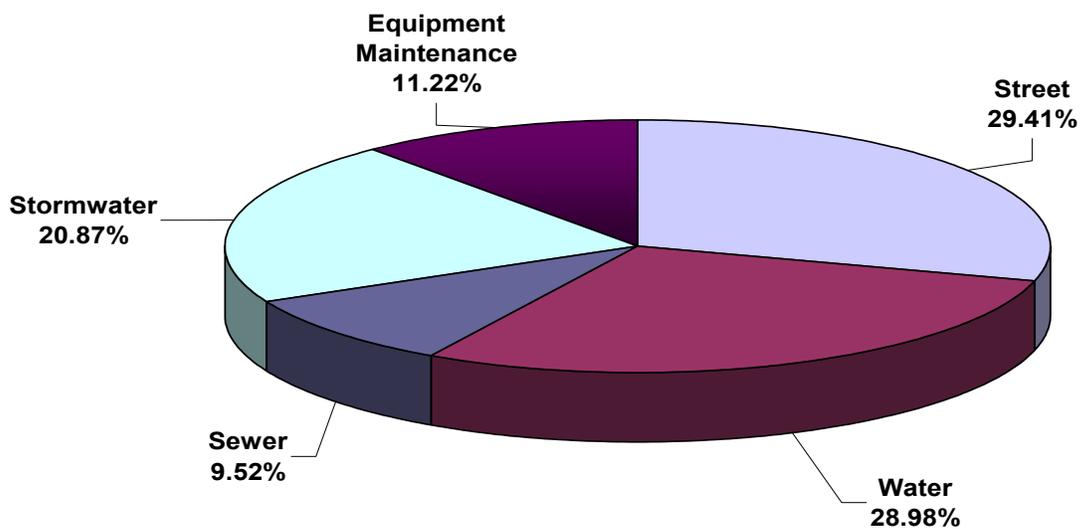


Figure 1 Public Works Operations Staff Allocation between Funds

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 572,335	\$ 719,591	\$ 1,130,317	\$ 1,221,767
Street and Curb Permits	100,630	71,000	60,635	65,000
Motor Vehicle Fuel Tax	225,602	358,000	442,656	400,000
Charges for Services	45,917	38,000	53,175	42,000
Investment Interest	14,080	5,000	24,530	25,000
Miscellaneous	1,143	537,500	351,711	822,059
MDRT Contributions	2,336,819	2,453,430	2,239,253	2,548,803
General Fund Transfer	<u>1,878,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>2,100,000</u>
<b>TOTAL</b>	<b>\$ 5,174,526</b>	<b>\$ 6,132,521</b>	<b>\$ 6,252,277</b>	<b>\$ 7,224,629</b>

Table 2 Street Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Street Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>MAINTENANCE AND OPERATIONS</b>				
Salaries	\$ 403,774	\$ 557,735	\$ 529,442	\$ 706,904
Overtime	20,764	35,996	55,003	28,000
Benefits	172,355	251,585	225,928	299,450
Supplies	108,455	205,170	141,151	227,548
Professional Services	15,837	90,933	66,474	44,980
Other Services & Charges	157,621	247,249	185,771	291,075
Stormwater Charges	44,986	-	-	42,000
Traffic Signal Utility Charges	30,237	48,146	33,777	43,860
Street Light Utility Charges	102,935	140,000	134,227	158,880
King County Signal Maintenance	2,602	3,000	1,158	3,000
Capital Costs	16,398	9,000	5,203	-
I/F Vehicle Repair/Replace	<u>245,192</u>	<u>309,300</u>	<u>309,300</u>	<u>315,600</u>
<b>Subtotal</b>	<b>\$ 1,321,156</b>	<b>\$ 1,898,114</b>	<b>\$ 1,687,434</b>	<b>\$ 2,161,297</b>

Street Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>MDRT</b>				
Salaries	\$ 477,402	\$ 505,640	\$ 450,883	\$ 448,642
Benefits	174,424	199,990	154,603	163,311
Supplies	10,007	21,800	14,971	17,550
Professional Services	1,303,135	1,700,000	1,568,015	1,900,000
Other Services & Charges	<u>20,355</u>	<u>26,000</u>	<u>15,036</u>	<u>19,300</u>
<b>Subtotal</b>	<b>\$ 1,985,323</b>	<b>\$ 2,453,430</b>	<b>\$ 2,203,508</b>	<b>\$ 2,548,803</b>
<b>OTHER CHARGES</b>				
Engineering Charges	\$ 508,800	\$ 687,600	\$ 687,600	\$ 820,800
Interfund Charges	143,772	152,219	150,461	184,748
Shuttle Bus Service	54,408	32,000	-	-
Street Facility Inventory	-	20,000	20,001	-
Transfer to Resource Conservation	30,750	30,750	30,750	30,750
Ending Fund Balance	<u>1,130,317</u>	<u>858,408</u>	<u>1,472,523</u>	<u>1,478,231</u>
<b>Subtotal</b>	<b>\$ 1,868,047</b>	<b>\$ 1,780,977</b>	<b>\$ 2,361,335</b>	<b>\$ 2,514,529</b>
<b>TOTAL STREET FUND</b>	<b>\$ 5,174,526</b>	<b>\$ 6,132,521</b>	<b>\$ 6,252,277</b>	<b>\$ 7,224,629</b>

Table 3 Street Fund Expenditure Comparisons

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 334,294	\$ 434,994	\$ 440,028	\$ 440,028
Motor Vehicle Fuel Tax	<u>105,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 440,028</u></b>	<b><u>\$ 434,994</u></b>	<b><u>\$ 440,028</u></b>	<b><u>\$ 440,028</u></b>

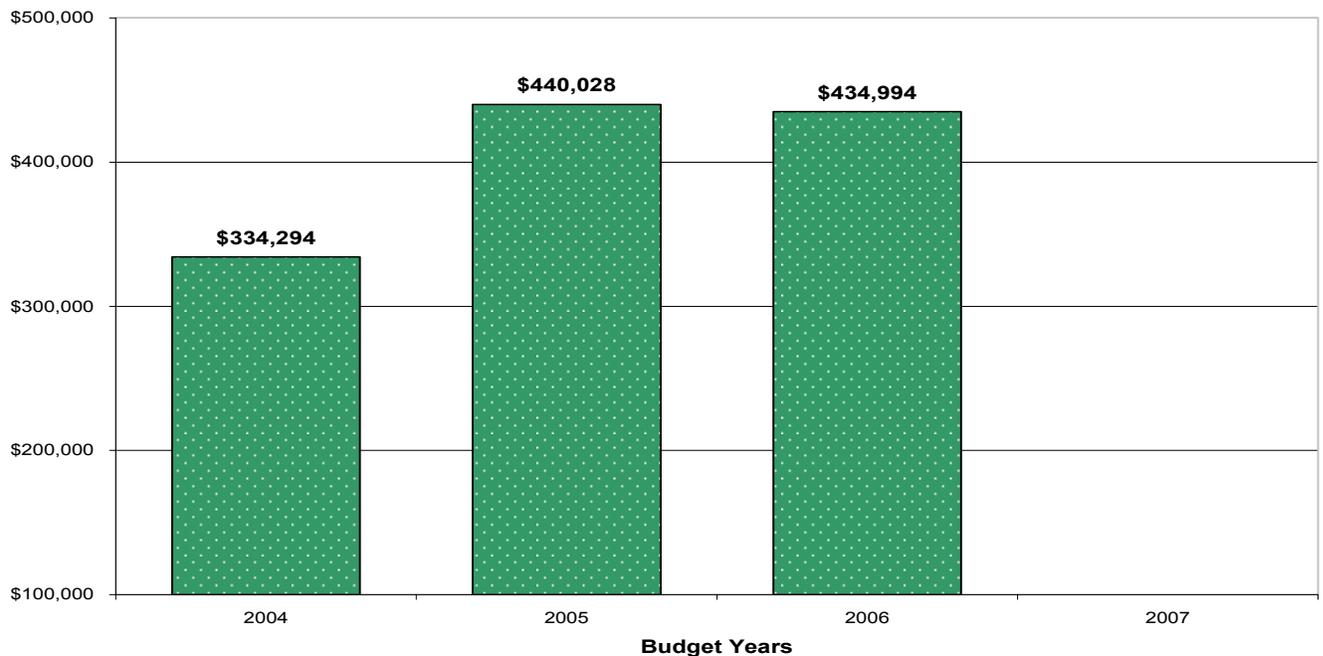
*Table 4 Arterial Street Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Arterial Street Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Transfer to Street Improvement	\$ -	\$ -	\$ -	\$ 245,177
Transfer to Newport Way Construction	-	-	-	194,851
Debt Service	-	-	-	-
Ending Fund Balance	440,028	434,994	440,028	-
<b>TOTAL</b>	<b><u>\$ 440,028</u></b>	<b><u>\$ 434,994</u></b>	<b><u>\$ 440,028</u></b>	<b><u>\$ 440,028</u></b>

*Table 5 Arterial Street Fund Expenditure Comparisons*

**Arterial Street Fund Ending Fund Balance Comparison**



*Figure 2 Arterial Street Fund Ending Fund Balance Comparisons*

## 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

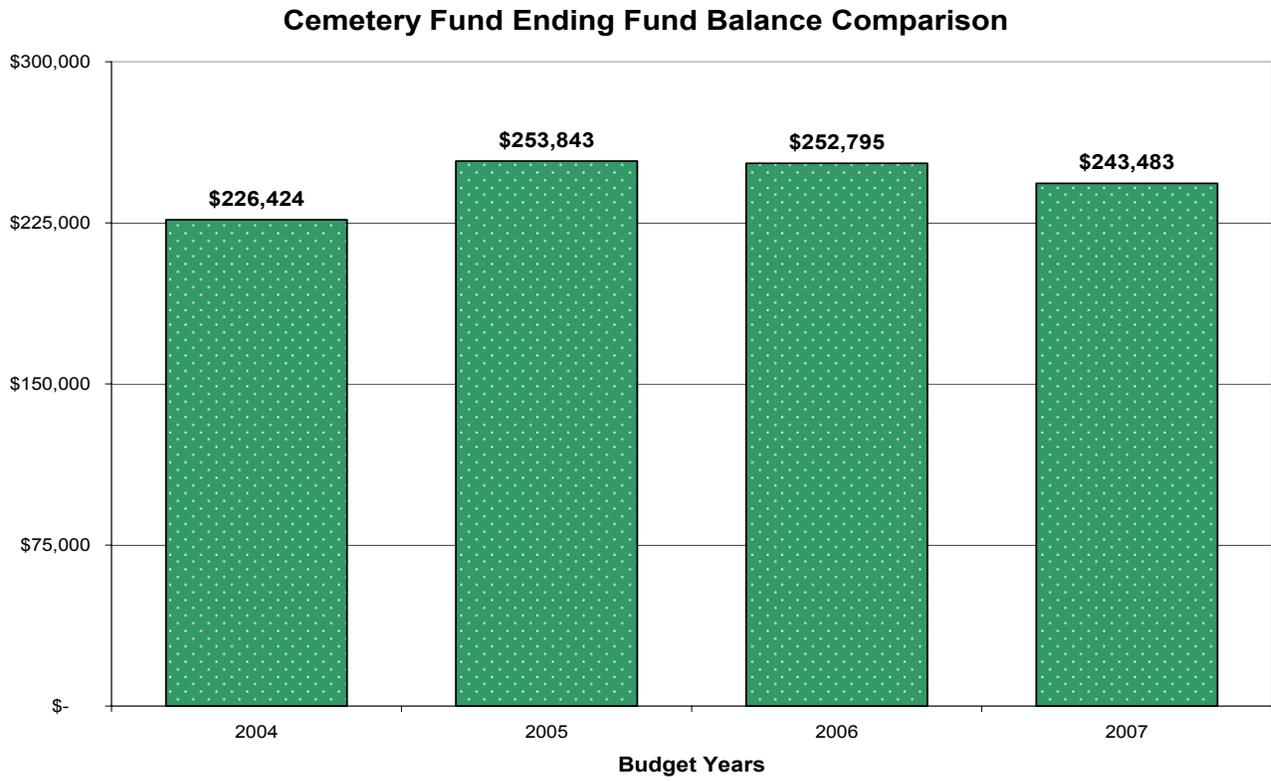
Cemetery Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 226,424	\$ 260,924	\$ 253,843	\$ 255,043
Charges for Services	73,875	36,000	40,775	40,000
Investment Interest	<u>6,542</u>	<u>3,000</u>	<u>12,265</u>	<u>10,000</u>
<b>TOTAL</b>	<b><u>\$ 306,841</u></b>	<b><u>\$ 299,924</u></b>	<b><u>\$ 306,883</u></b>	<b><u>\$ 305,043</u></b>

*Table 6 Cemetery Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Cemetery Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ -	\$ 14,500	\$ 9,425	\$ 14,500
Benefits	-	1,500	1,065	1,960
Supplies	-	500	3,017	500
Other Services & Charges	27,476	16,200	15,581	19,600
Capital Outlay	522	2,500	-	-
Transfers to General Fund	25,000	25,000	25,000	25,000
Ending Fund Balance	<u>253,843</u>	<u>239,724</u>	<u>252,795</u>	<u>243,483</u>
<b>TOTAL</b>	<b><u>\$ 306,841</u></b>	<b><u>\$ 299,924</u></b>	<b><u>\$ 306,883</u></b>	<b><u>\$ 305,043</u></b>

*Table 7 Cemetery Fund Expenditure Comparisons*



**Figure 3 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 163,019	\$ 187,369	\$ 200,546	\$ 201,690
Admissions Tax	160,237	157,000	157,536	160,000
Investment Interest	3,993	2,000	9,768	5,000
Grants/Donations	2,000	5,085	5,085	5,000
Project Contributions	32,000	-	9,307	-
<b>TOTAL</b>	<b>\$ 361,249</b>	<b>\$ 351,454</b>	<b>\$ 382,242</b>	<b>\$ 371,690</b>

Table 8 Municipal Art Fund Revenue Comparisons

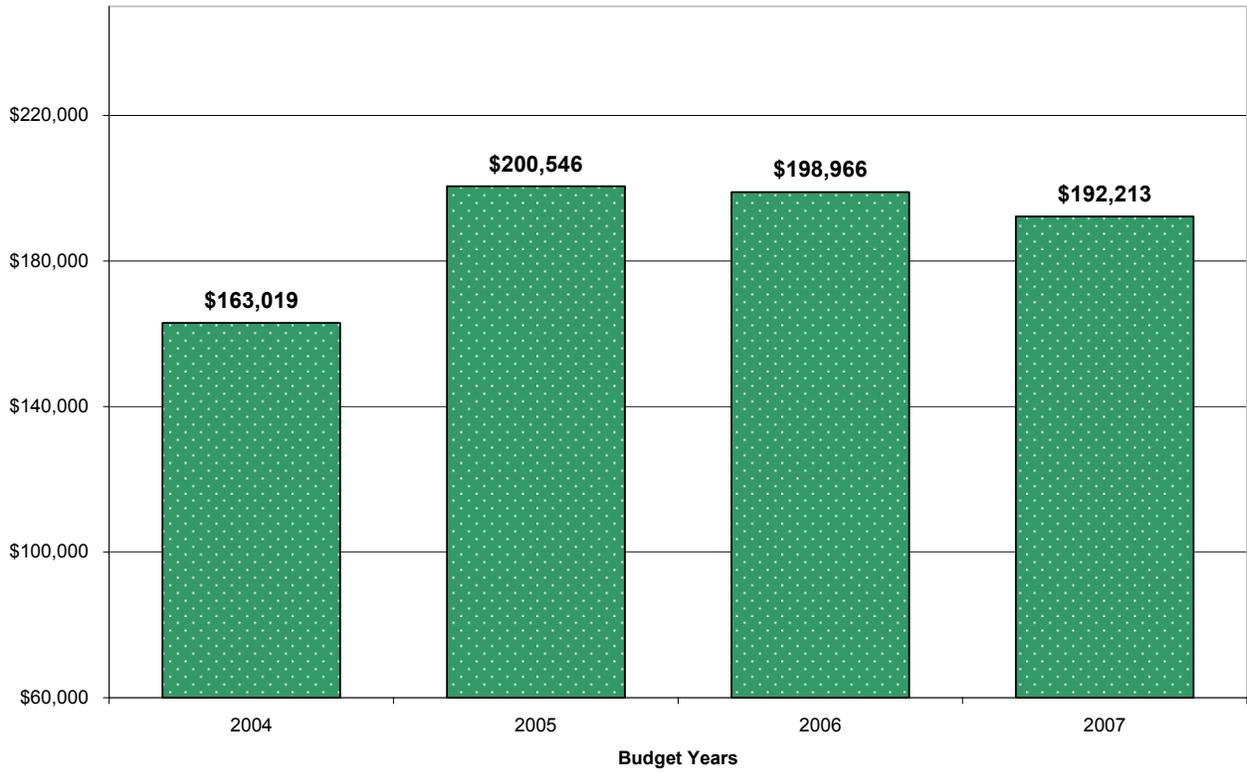
### EXPENDITURE COMPARISONS<sup>1</sup>

Municipal Art Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>ARTS COMMISSION ADMINISTERED:</b>				
Construction Project Art	\$ 20,000	\$ 32,000	\$ 20,534	\$ 18,477
General Granting	51,820	130,085	71,843	130,000
<b>INSTITUTIONAL ART FUNDING:</b>				
Village Theater	50,000	-	50,000	-
Contracted Coordinator	22,938	20,000	23,640	21,000
Supplies	-	525	-	500
Miscellaneous	945	1,575	1,598	6,500
Art Maintenance Program	-	3,000	1,661	3,000
Transfers to General Fund	15,000	-	14,000	-
Ending Fund Balance	200,546	164,269	198,966	192,213
<b>TOTAL</b>	<b>\$ 361,249</b>	<b>\$ 351,454</b>	<b>\$ 382,242</b>	<b>\$ 371,690</b>

Table 9 Municipal Art Fund Expenditure Comparisons

<sup>1</sup> Potential 2007 funding for Village Theater is included in General Granting. General granting includes \$5,000 for costs associated with a King County 4 Culture Grant.

### Municipal Art Fund Ending Fund Balance Comparison



**Figure 4 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 134,086	\$ 189,094	\$ 342,899	\$ 355,187
Contract Fees	3,730	-	5,482	3,500
Administrative Fees	183,807	228,981	186,683	200,000
Shared Profits	116,385	-	28,530	13,000
Grants - General	157,493	159,360	55,502	110,235
Investment Interest	6,187	2,500	19,164	18,000
Miscellaneous	680	-	125	-
Transfer-in from General Fund	45,000	45,000	45,000	-
Transfer-in from Street	30,750	30,750	30,750	30,750
Transfer-in from Water/Storm	153,370	163,652	163,652	176,000
<b>TOTAL</b>	<b>\$ 831,488</b>	<b>\$ 819,337</b>	<b>\$ 877,787</b>	<b>\$ 906,672</b>

Table 10 Resource Conservation Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Resource Conservation Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 214,125	\$ 242,549	\$ 233,875	\$ 278,334
Overtime	1,820	1,000	1,065	2,000
Benefits	66,120	78,320	83,580	95,920
Supplies	22,177	36,000	39,505	33,800
Professional Services	157,477	222,960	122,059	214,700
Other Services & Charges	26,870	106,850	18,346	73,500
Ending Fund Balance	342,899	131,658	379,357	208,418
<b>TOTAL</b>	<b>\$ 831,488</b>	<b>\$ 819,337</b>	<b>\$ 877,787</b>	<b>\$ 906,672</b>

Table 11 Resource Conservation Fund Expenditure Comparisons

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 84,738	\$ 116,634	\$ 118,316	\$ 126,012
Franchise Fees	207,409	210,000	229,872	225,000
Investment Interest	-	-	554	-
<b>TOTAL</b>	<b>\$ 292,147</b>	<b>\$ 326,634</b>	<b>\$ 348,742</b>	<b>\$ 351,012</b>

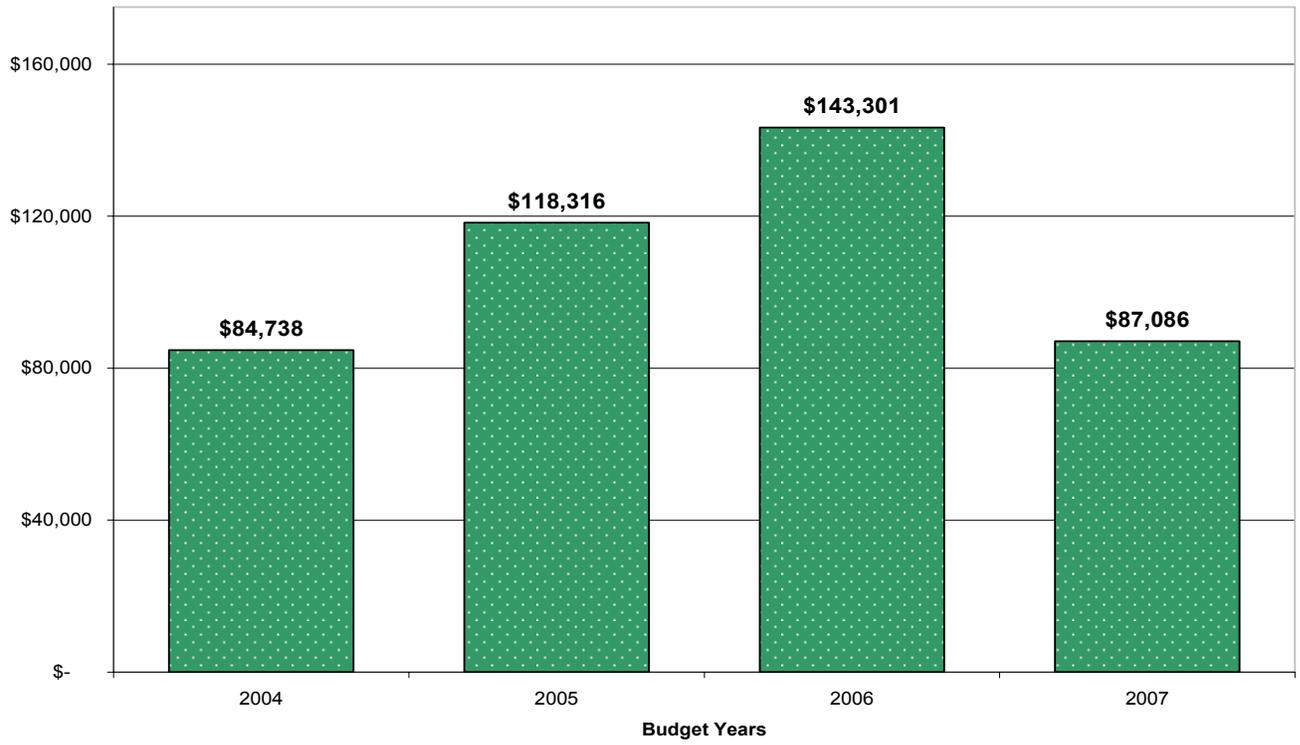
*Table 12 Cable TV Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Cable TV Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 66,992	\$ 76,080	\$ 72,259	\$ 82,072
Benefits	17,859	21,105	24,897	28,850
Supplies & Equipment	11,582	9,500	8,465	13,500
Professional Services	1,398	21,200	11,244	41,200
Other Services & Charges	2,996	7,800	3,572	8,300
Equipment Replacement	5,004	5,004	5,004	5,004
Transfer to General Fund	68,000	80,000	80,000	85,000
Ending Fund Balance	118,316	105,945	143,301	87,086
<b>TOTAL</b>	<b>\$ 292,147</b>	<b>\$ 326,634</b>	<b>\$ 348,742</b>	<b>\$ 351,012</b>

*Table 13 Cable TV Fund Expenditure Comparisons*

**Cable TV Fund Ending Fund Balance Comparison**



**Figure 5 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 21,883	\$ 14,863	\$ 17,608	\$ 3,488
Hotel-Motel Lodging Tax	42,745	46,500	50,103	56,000
Transfer in from General Fund	-	-	-	-
<b>TOTAL</b>	<b>\$ 64,628</b>	<b>\$ 61,363</b>	<b>\$ 67,711</b>	<b>\$ 59,488</b>

*Table 14 Lodging Tax Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Lodging Tax Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Issaquah's Visitor's Info Center	\$ 31,020	\$ 34,120	\$ 34,120	\$ 39,000
Historical Society	8,000	8,000	8,000	8,000
Community Float Events	-	10,000	8,000	-
Advertising - Promote Issaquah	8,000	8,000	8,000	9,000
Transfer to General Fund	-	-	-	-
Ending Fund Balance	17,608	1,243	9,591	3,488
<b>TOTAL</b>	<b>\$ 64,628</b>	<b>\$ 61,363</b>	<b>\$ 67,711</b>	<b>\$ 59,488</b>

*Table 15 Lodging Tax Fund Expenditure Comparisons*

# 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, 2006 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	12/31/2006 Outstanding Bond Balance
<b>VOTED-IN DEBT:</b>					
Street/Cemetery/Park <sup>1</sup>	2/1/1998	2,235,000	4.24	12/1/2008	\$ 515,000
Senior Center	12/1/2001	1,500,000	4.42	12/1/2021	1,235,000
ITS/Police Refunding <sup>1</sup>	12/1/2005	4,745,000	4.34	12/1/2025	4,435,000
Parks	12/1/2006	6,250,000	3.91	12/1/2026	6,250,000
<b>TOTAL</b>					<b>\$ 12,435,000</b>
<b>NON-VOTED DEBT (COUNCILMANIC):</b>					
Community Center	12/1/1995	3,460,000	5.17	12/1/2010	1,170,000
Pickering Barn/Misc.	8/1/1997	2,750,000	5.16	9/1/2007	150,000
Police Station/Jail	7/15/1999	7,950,000	4.86	7/1/2019	6,010,000
Police Station/Misc.	12/15/2000	2,660,000	5.00	1/1/2011	555,000
Fire Station, Property	12/1/2001	10,100,000	4.38	12/1/2021	8,315,000
Highlands Park Facilities	12/1/2004	3,820,000	4.14	12/1/2024	3,550,000
Police/Barn Refunding <sup>2</sup>	12/1/2006	3,485,000	4.05	1/1/2021	3,485,000
<b>TOTAL</b>					<b>\$ 23,235,000</b>
<b>TOTAL DEBT</b>					<b>\$ 35,670,000</b>

*Table 1 Voted and Non-Voted Debt*

Information on anticipated 2007 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).

<sup>1</sup> Refunding Bond

<sup>2</sup> Joint refunding of remaining 1997 and 2000 Limited G.O. bonds

**UNLIMITED DEBT SERVICE FUND**  
**(VOTED-IN)**

**REVENUES**

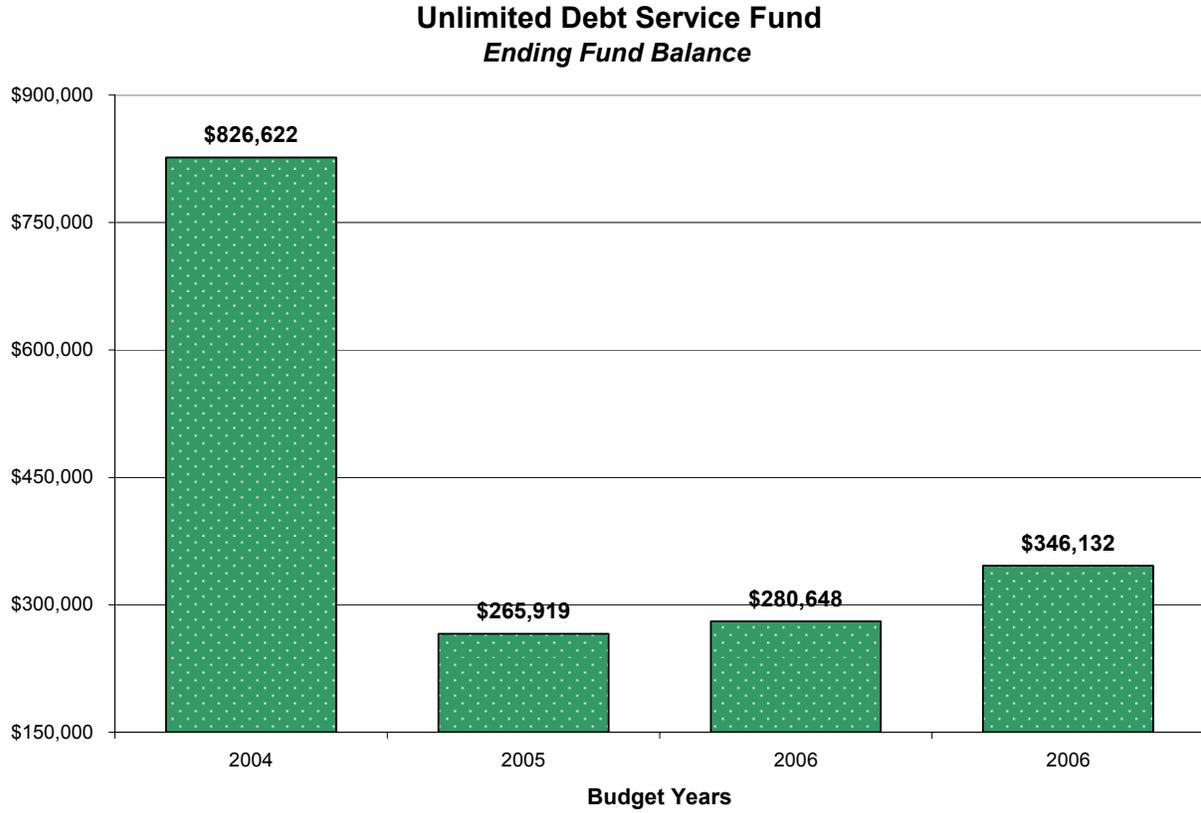
Unlimited Debt Service Fund (Voted-In) Revenue		2007 Budget
<b>Estimated Beginning Fund Balance January 1, 2007</b>		<b>\$ 310,137</b>
<b>Property Taxes:</b>		
1998 Street/Cemetery/Park (Refunding Bond)	\$ 280,000	
2001 Senior Center	125,000	
2005 Street ITS/Police Refunding	<u>520,000</u>	
<b>Total Taxes</b>		<b>925,000</b>
<b>Investment Interest</b>		<b><u>15,000</u></b>
<b>TOTAL</b>		<b><u>\$ 1,250,137</u></b>

Table 2 Unlimited Debt Service Fund (Voted-In) Expenditures

**EXPENDITURES**

Unlimited Debt Service Fund (Voted-In) Expenditures		2007 Budget
<b>Long Term Debt - Principal</b>		
1998 Street/Cemetery/Park	\$ 250,000	
2001 Senior Center	60,000	
2005 Street ITS/Police Station Refunding	<u>315,000</u>	
<b>Total Principal</b>		<b>\$ 625,000</b>
<b>Long Term Debt - Interest</b>		
1998 Street/Cemetery/Park	\$ 23,565	
2001 Senior Center	60,370	
2005 Street ITS/Police Station Refunding	<u>195,070</u>	
<b>Total Interest</b>		<b>\$ 279,005</b>
<b>Estimated Ending Fund Balance December 31, 2007</b>		<b><u>346,132</u></b>
<b>TOTAL</b>		<b><u>\$ 1,250,137</u></b>

Table 3 Unlimited Debt Service Fund (Voted-In) Expenditures



**Figure 1 Unlimited Debt Service Fund Ending Fund Balance Comparison**

**LIMITED DEBT SERVICE FUND**  
**(NON-VOTED)**

**REVENUES**

Limited Debt Service Fund (Non-Voted) Revenue	2007 Budget
Estimated Beginning Fund Balance January 1, 2007	\$ 61,987
Transfer-in (Capital Improvement Fund)	<u>2,449,484</u>
<b>TOTAL</b>	<b><u>\$ 2,511,471</u></b>

Table 4 Unlimited Debt Service Fund (Voted-In) Expenditures

**EXPENDITURES**

Limited Debt Service Fund (Non-Voted)		2007 Budget
<b>Long Term Debt - Principal</b>		
1995 Community Center	\$ 270,000	
1997 Pickering Barn/Parkland	150,000	
1999 Police/Jail Facility/Eastside Bypass	335,000	
2000 Police Station/Miscellaneous	100,000	
2001 Fire Station/Miscellaneous	400,000	
2004 Highlands Park Facilities	<u>140,000</u>	
<b>Total Principal</b>		<b>\$ 1,395,000</b>
<b>Long Term Debt - Interest</b>		
1995 Community Center	\$ 63,548	
1997 Pickering Barn/Parkland	97,138	
1999 Police/Jail Facility/Eastside Bypass	298,153	
2000 Police Station/Miscellaneous	113,733	
2001 Fire Station/Miscellaneous	400,655	
2004 Highlands Park Facilities	<u>143,244</u>	
<b>Total Interest</b>		<b>\$ 1,116,471</b>
<b>Estimated Ending Fund Balance December 31, 2007</b>		-
<b>TOTAL</b>		<b><u>\$ 2,511,471</u></b>

Table 5 Limited Debt Service Fund (non-voted) Expenditures

**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**

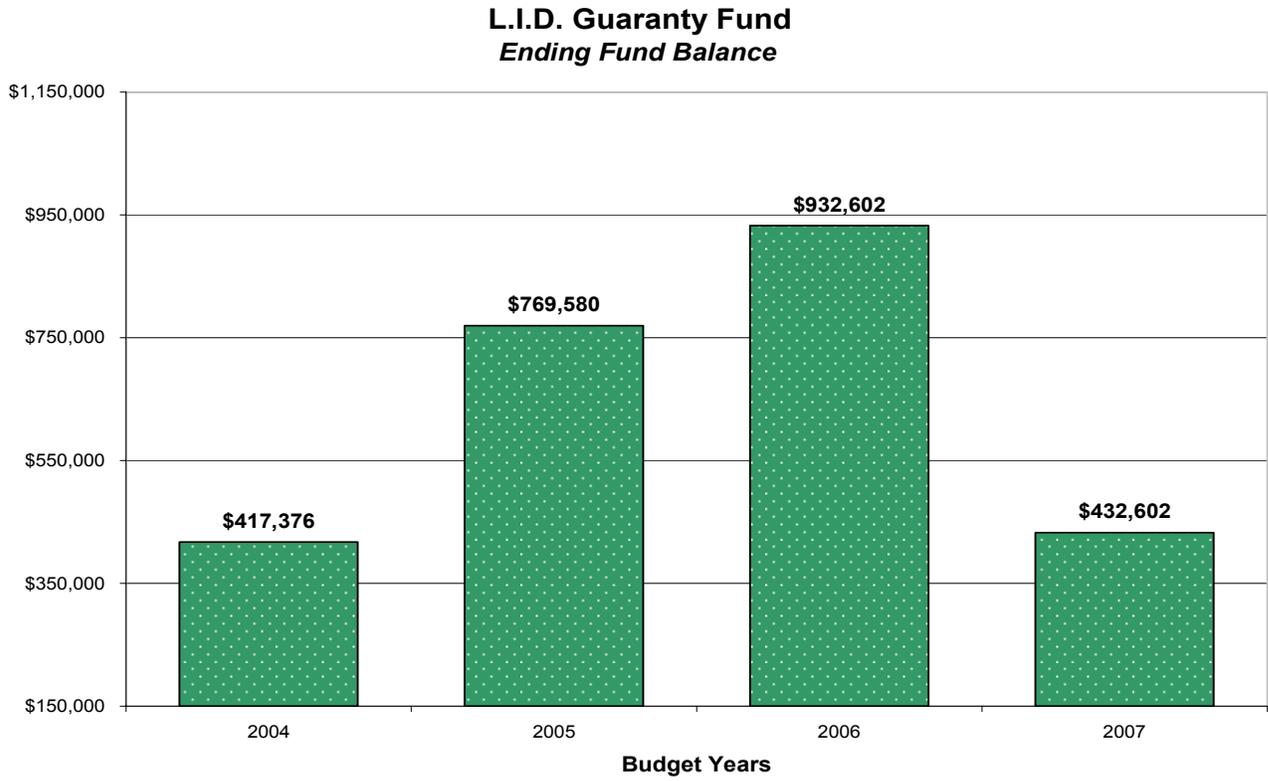
L.I.D. Guaranty Fund Revenue	2007 Budget
Beginning Fund Balance	\$ 932,602
Transfer-in from LID Debt Fund	-
<b>TOTAL</b>	<b>\$ 932,602</b>

*Table 6 Unlimited Debt Service Fund (Voted-In) Expenditures*

**EXPENDITURES**

L.I.D. Guaranty Fund Expenditures	2007 Budget
Transfer of Excess Funds to General Fund	\$ 500,000
Ending Fund Balance	<u>432,602</u>
<b>TOTAL</b>	<b>\$ 932,602</b>

*Table 7 L.I.D. Guaranty Fund Expenditures*



**Figure 2 LID Guaranty Fund Ending Fund Balance Comparisons**

# Capital Projects 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
- Street Improvement Fund
- Newport Way Construction Fund
- Centralized ITS Traffic Signal System Fund
- Highlands Fire Station 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 COMPARISONS

Capital Improvement Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>Beginning Fund Balance</b>	<b>\$ 2,026,949</b>	<b>\$ 2,643,193</b>	<b>\$ 2,997,300</b>	<b>\$ 2,648,432</b>
Local Retail Sales Tax	2,994,992	2,980,000	3,375,055	3,235,000
Real Estate Excise Tax	1,797,908	1,490,900	2,246,451	1,600,000
King County Road Levy	-	225,500	225,500	300,000
Investment Interest	62,943	50,000	151,385	95,000
Alexander House Rental	17,965	17,500	17,268	17,500
Office Space Rental	136,912	120,000	120,211	70,000
Other Rental Income	64,705	60,300	86,246	60,300
Transfer-in From General Fund	-	1,934,103	1,934,103	-
Interfund Loan Proceeds	100,000	-	-	-
Bond Proceeds (Net)	-	-	-	-
Interfund Loan Interest	800	-	-	-
Grant Proceeds/Contributions	38,533	-	-	-
<b>TOTAL</b>	<b><u>\$ 7,241,707</u></b>	<b><u>\$ 9,521,496</u></b>	<b><u>\$ 11,153,519</u></b>	<b><u>\$ 8,026,232</u></b>

*Table 1 Capital Improvement Fund Revenue Comparisons*

**EXPENDITURE COMPARISONS**

<b>Capital Improvement Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Street Maintenance Program	\$ 223,880	\$ 640,000	\$ 633,496	\$ 660,000
Sidewalk Enhancement Program	48,189	155,000	38,053	244,000
Other Services & Charges	27,072	48,000	86,281	50,000
Capital Outlay	225,127	2,745,103	2,480,107	1,345,500
Sound Transit Fire Station	-	1,000,000	1,000,000	-
Equipment (new employees)	2,890	51,400	38,989	70,500
Minor Equipment (EOC)	47,283	4,450	1,728	11,300
Vehicle Replacement Charges	639,117	759,120	759,120	819,120
Interfund Rental - City Shop	320,000	320,000	320,000	320,000
Operating Transfer (Debt Service)	2,710,849	2,455,691	2,455,691	2,449,484
Operating Transfer - Equipment Rental	-	195,000	195,000	74,100
Operating Transfer - Street Improvement	-	-	-	500,000
Operating Transfer - To Art Fund	-	-	1,920	-
Ending Fund Balance	<u>2,997,300</u>	<u>1,147,732</u>	<u>3,143,134</u>	<u>1,482,228</u>
<b>TOTAL</b>	<b><u>\$ 7,241,707</u></b>	<b><u>\$ 9,521,496</u></b>	<b><u>\$ 11,153,519</u></b>	<b><u>\$ 8,026,232</u></b>

Table 2 Capital Improvement Fund Expenditure Comparisons

**STREET MAINTENANCE PROGRAM**

Repair and overlay program for local access streets ..... **\$660,000**

**SIDEWALK ENHANCEMENT PROGRAM**

Repair and maintenance of sidewalks ..... **\$244,000**

**OTHER SERVICES AND CHARGES**

Information Technology Strategic Plan ..... **\$50,000**

**CAPITAL OUTLAY**

<b>CAPITAL IMPROVEMENT FUND CAPITAL OUTLAY</b>		
Land Purchase (ARCH)	\$	125,000
Wireless Technolgy Enhancements		120,000
Village Theatre (Year 2 of 5 Capital Contributions)		20,000
Central Park Stormwater Management		300,000
Hailstone Parking Lot		200,000
ARCView Software		6,000
CHNW Lighting Retrofit		10,000
Emergency Power Switch (Community Center)		40,000
Hazmat Bay Enclosure (City Shop)		30,000
City Shop Decant Berm		8,000
HVAC Improvements (City Shop)		5,000
Roadside Mower Head		8,500
Replace Police MDTs (9)		50,000
Fire Station #71 Deck		20,000
Fire Station #71 Roof		90,000
CHNW Siding		95,000
Tibbetts Park Pedestrian Improvements		95,000
Pool Locker Room Shower Improvements		30,000
Pool Filter Pit Resurfacing		25,000
Gilman Boulevard Irrigation Upgrade		10,000
Park Tools/Small Equipment		15,000
Field Aeravator		13,000
Treadmill and Two Elliptical Trainers		15,000
Floor Scrubber (Pickering)		8,500
Hot Water Carpet Cleaner (Building Maintenance)		6,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 1,345,500</b>

*Table 3 Capital Improvement Fund Capital Outlay Items*

**VEHICLE REPLACEMENT CHARGE**

Charges from the Equipment Rental Fund to build up reserves for the replacement of vehicles and other major equipment ..... **\$819,120**

**OPERATING TRANSFER (DEBT)**

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

**OPERATING TRANSFER (EQUIPMENT RENTAL)**

<b>OPERATING TRANSFER (EQUIPMENT RENTAL)</b>		
Public Works Operations Service Truck	\$ 45,100	
Building Maintenance Service Van	29,000	
<b>TOTAL VEHICLES</b>		<b>\$ 74,100</b>

*Table 4 Equipment Rental Operating Transfers Vehicle List*

**OPERATING TRANSFER (STREET IMPROVEMENT)**

I-90 Undercrossing Project..... **\$500,000**

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 3,211,283	\$ 3,527,329	\$ 3,895,046	\$ 3,391,260
Miscellaneous Donations	872,434	-	607,742	-
Grants (IAC)	207,225	-	-	-
Investment Interest	46,830	10,000	171,505	155,000
<b>TOTAL</b>	<b>\$ 4,337,772</b>	<b>\$ 3,537,329</b>	<b>\$ 4,674,293</b>	<b>\$ 3,546,260</b>

Table 5 Mitigation Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Mitigation Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Police	\$ 2,951	\$ -	\$ 3,642	\$ -
Fire	9,237	143,000	39,661	587,000
Parks	81,454	90,000	34,283	1,200,000
General Services	7,966	220,000	210,387	-
Critical Areas	-	-	-	30,000
Transfer to Stormwater Capital	-	170,936	170,936	-
Transfer to City Shop Construction	-	100,000	100,000	-
Street Improvement Fund Transfer	341,118	463,353	463,353	-
Interfund Loan Issued	-	-	-	-
Ending Fund Balance	<u>3,895,046</u>	<u>2,350,040</u>	<u>3,652,031</u>	<u>1,729,260</u>
<b>TOTAL</b>	<b>\$ 4,337,772</b>	<b>\$ 3,537,329</b>	<b>\$ 4,674,293</b>	<b>\$ 3,546,260</b>

Table 6 Mitigation Fund Expenditure Comparisons

**EXPENDITURE DETAIL**

<b>Mitigation Fund Expenditure Detail</b>		<b>2007 Budget</b>
<b>Fire</b>		
Fire Station #72 Design	\$ 350,000	
Fire Station #71 Seismic Retrofits	225,000	
Fire Station #71 Transfer Switch	<u>12,000</u>	
<b>TOTAL FIRE MITIGATION FUND EXPENDITURES</b>		<b><u>\$ 587,000</u></b>
<b>Parks</b>		
Squak Valley Park Improvements	\$ 1,200,000	
Bear Ridge Trail Bridge (Critical Areas)	<u>30,000</u>	
<b>TOTAL PARKS MITIGATION FUND EXPENDITURES</b>		<b><u>\$ 1,230,000</u></b>

*Table 7 Mitigation Fund Expenditure Detail*

## 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.

### 2007 WORKPLAN FOCUS

- Construct the I-90 Issaquah High Point Trail Connection from Sunset Interchange to Lake Sammamish Trail (**City Goal #1**)
- Complete the SE By-Pass FEIS to the Record of Decision (ROD) (**City Goal #1**)
- Complete construction of SE 56 Street/E Lake Sammamish Parkway Improvements (**City Goal #1**)
- Construct sidewalk and roadway improvements along Rainier Boulevard N from NW Dogwood to the East Fork of Issaquah Creek (**City Goal #1**)
- Design Newport Way/Sunset Way signal and street improvement project (**City Goal #1**)
- Construct Roundabout at SE 43<sup>rd</sup> and East Lake Sammamish Parkway (**City Goal #1**)
- Design improvements, including a traffic signal along SE 43<sup>rd</sup> to resolve sight distance and access issues at the Providence Point main entrance
- Construct a shoulder improvement along Newport Way west of SR-900 to Oakcrest Drive (**City Goal #1**)
- Work with King County-METRO to develop a partnership for funding and implementing the expansion of the Route 200 service (**City Goals #1, #2 & #10**)

### REVENUE COMPARISONS

Street Improvement Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 1,865,897	\$ 2,155,878	\$ 3,035,324	\$ 7,756,277
Real Estate Excise Tax	1,797,908	1,400,000	2,246,451	1,600,000
Investment Interest	43,711	10,000	198,283	150,000
Bond Proceeds	-	-	-	-
Grants/Contributions	2,018,075	2,086,400	658,662	3,345,701
Transfer-in from Mitigation Fund	341,118	463,353	463,353	-
Transfer-in from Capital Improvement	-	-	-	500,000
Transfer-in from Arterial Street	-	-	-	245,177
Sale of Fixed Assets	-	2,825,000	-	-
Interfund Loan from Equipment Rental	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 8,066,709</u></b>	<b><u>\$ 8,940,631</u></b>	<b><u>\$ 6,602,073</u></b>	<b><u>\$ 13,597,155</u></b>

*Table 8 Street Improvement Fund Revenue Comparisons*

**GRANTS/CONTRIBUTIONS**

Street Improvement Fund Grants/Contributions Detail		2007 Total
Roundabout/E Lake Sammamish - Developer	\$ 1,200,000	
Eastside Bypass - King County	75,000	
Eastlake/56th Intersection - HES Grant	188,000	
Trail Extension - CMAQ Grant	790,000	
SR-900 Pedestrian Walkway - CMAQ	450,000	
V-King Grant - Trail Extension	194,349	
SE 229th Signal - Property Owner Contributions	37,352	
Rainier N Improvements - King County	300,000	
Newport/Sunset Signal - WSDOT	95,000	
NW Juniper Improvements - TIB	16,000	
<b>Total Grants and Contributions</b>		<b>\$ 3,345,701</b>

Table 9 Street Improvement Funds Grants/Contributions Detail

**EXPENDITURE COMPARISONS**

Street Improvement Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Street Projects	\$ 5,031,385	\$ 4,972,294	\$ 1,576,668	\$ 9,265,385
Interfund Loan Repayment	-	2,000,000	-	2,000,000
Interfund Loan Interest	-	-	70,000	2,800
Ending Fund Balance	<u>3,035,324</u>	<u>1,968,337</u>	<u>4,955,405</u>	<u>2,328,970</u>
<b>TOTAL</b>	<b><u>\$ 8,066,709</u></b>	<b><u>\$ 8,940,631</u></b>	<b><u>\$ 6,602,073</u></b>	<b><u>\$ 13,597,155</u></b>

Table 10 Street Improvement Fund Expenditure Comparisons

**CAPITAL PROJECTS**

<b>STREET IMPROVEMENT FUND PROJECTS</b>	
<b>PUBLIC WORKS OPERATIONS:</b>	
Front Street Light Pole Replacements	\$ 98,000
Traffic Signal Loop Replacement	16,000
<b>TOTAL PUBLIC WORKS OPERATIONS STREET PROJECTS</b>	<b>\$ 114,000</b>
<b>PUBLIC WORKS ENGINEERING:</b>	
I-90 Undercrossing	\$ 2,450,000
East Lake Sammamish/43rd Roundabout	1,700,000
56th/East Lake Sammamish Intersection	1,122,709
Highpoint Trail Extension	1,107,496
Rainier Boulevard North Improvements	700,000
Providence Point Safety Improvements	613,000
SR-900 Pedestrian Improvements	450,000
North Spar (King County)	350,000
NW Juniper Street Improvements	247,000
Newport/Sunset Signal	95,000
SE Bypass	75,000
Dogwood Street Improvements	50,000
Traffic Signal Upgrades	48,000
229th Avenue SE Signal	43,180
Radar Speed Signs	70,000
Traffic Calming	28,000
Juniper Bridge	2,000
<b>TOTAL PUBLIC WORKS ENGINEERING STREET PROJECTS</b>	<b>\$ 9,151,385</b>
<b>TOTAL STREET IMPROVEMENT CAPITAL PROJECTS</b>	<b>\$ 9,265,385</b>

Table 11 Street Improvement Projects

**MAJOR PROJECT DESCRIPTIONS**

**CITY OF ISSAQUAH**

**2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: TRAFFIC SIGNAL LOOP REPLACEMENTS</b>				
<b>LOCATION:</b> AREAS UNDER CONSIDERATION FOR 2007: 1. W BOUND ON E SUNSET WY AT FRONT/SUNSET INTERSECTION. 2. S BOUND ON FRONT ST N AT FRONT/SUNSET INTERSECTION. 3. N AND S BOUND ON 12TH AVE NW AT 12TH NW/NW GILMAN BLVD INTERSECTION. 4. N BOUND ON 221ST PL SE AT 221ST PLACE/NW SAMMAMISH RD INTERSECTION. 5. W BOUND ON SE CLARK ST AT SE CLARK ST/FRONT ST S INTERSECTION.				
<b>DESCRIPTION:</b> 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.				
<b>JUSTIFICATION/BENEFITS:</b> Traffic light loops are in poor condition. The asphalt is in poor condition in the areas where new loops are being considered. If the new loops were installed in poor asphalt they could have a much lower life expectancy. 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Replace loops at five intersections.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Capital Improvement Fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$16,000.00	\$0.00	\$16,000.00	
Year 2008	\$20,500.00	\$0.00	\$20,500.00	<b>Submitted By:</b> James Brown
Year 2009	\$39,300.00	\$0.00	\$39,300.00	
Year 2010	\$20,200.00	\$0.00	\$20,200.00	<b>Department:</b> Street
Year 2011	\$0.00	\$0.00	\$0.00	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Date:</b> 2/27/2006
Future Years	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
<b>Total Cost</b>	<b>\$96,000.00</b>	<b>\$0.00</b>	<b>\$96,000.00</b>	STR-2
				<b>Project #:</b> CIPstr31

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: I-90 UNDERCROSSING IMPROVEMENTS</b>					
<b>LOCATION:</b> WEST OF AND PARALLELL TO FRONT ST/E LAKE SAMMAMISH PKWY BETWEEN GILMAN BLVD AND SE 56TH ST					
<b>DESCRIPTION:</b> 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 ST. The corridor will continue along 221st ST from SE 62nd to SE 56th ST and along SE 62nd ST to E Lake Sammamish Pkwy. 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.					
<b>JUSTIFICATION/BENEFITS:</b> Improve internal City traffic circulation between north and south Issaquah allowing the more local traffic to avoid the SR 900 and Front Street interchanges to cross from one side of town to the other.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> 2004 - Completed preliminary design only (15%) of the undercrossing alternative. Met with property owners (including Post Office) to initiate discussions and explain alignment alternatives. 2005 - Completed environmental documentation and submitted it to agencies for review and prepared 90% design plans and specifications. Acquired a significant parcel of land for right-of-way. 2006- Completed NEPA process through WSDOT. An agenda bill was presented to Council requesting additional funds to complete design in 2006. City Council approved additional funding that will permit completion of 100% PS&E, Signal Design, Right of Way Maps, legal descriptions and title search, and investigate funding options. Bring project as close to ready to construct as possible including application for permits.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Should funding be available for right-of-way acquisition, the City will acquire the right-of-way necessary for construction and finalize any remaining design and contract issues to ready the project for construction bidding.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$2,460,665.00	\$0.00	\$2,460,665.00	Street Improvement Fund	
2006 Budget	\$166,000.00	\$0.00	\$166,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$96,000.00	\$0.00	\$96,000.00		
Year 2007	\$2,470,000.00	\$0.00	\$2,470,000.00	<b>Submitted By:</b>	
Year 2008	\$6,925,000.00	\$0.00	\$6,925,000.00	Gary Costa	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> 07	<b>Project #:</b> 440600
Future Years	\$0.00	\$0.00	\$0.00		
<b>Total Cost</b>	<b>\$11,951,665.00</b>	<b>\$0.00</b>	<b>\$11,951,665.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: ROUNDABOUT/ELSP &amp; 43RD</b>				
<b>LOCATION: E LAKE SAMMAMISH PARKWAY AND SE 43<sup>RD</sup> WAY</b>				
<b>DESCRIPTION:</b> Installation of a three legged roundabout in lieu of a traffic signal at the corner of E Lake Sammamish and SE 43 <sup>rd</sup> Way.				
<b>JUSTIFICATION/BENEFITS:</b> 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 a Level of Service "B" as apposed to a signal operating at a Level of Service "E" or "F" in 2022.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> In 2004, Reid Middleton performed a feasibility study of placing a roundabout at this intersection. An Agenda Bill was completed that approved the concept of the Roundabout. The developer to complete design.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete construction.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement Fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	Developer Funds
Year 2007	\$500,000.00	\$1,200,000.00	\$1,700,000.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	6
<b>Total Cost</b>	<b>\$500,000.00</b>	<b>\$1,200,000.00</b>	<b>\$1,700,000.00</b>	<b>Project #:</b> To be Assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: E LAKE SAMMAMISH PKWY &amp; 56<sup>TH</sup> ST INTERSECTION IMPROVEMENTS</b>				
<b>LOCATION:</b> INTERSECTION OF E LAKE SAMMAMISH PARKWAY AND SE 56 <sup>TH</sup> STREET				
<b>DESCRIPTION:</b> Widen E Lake Sammamish Parkway to provide for exclusive dual left-turn lanes in the northbound direction and widen SE 56 <sup>th</sup> Street to provide for excusive dual left turn lanes in the eastbound direction.				
<b>JUSTIFICATION/BENEFITS:</b> Significant delay is caused by the inadequate turning capacity at the intersection which causes longer than necessary signal cycles and delays. Widening will improve operating capacity and safety of the intersection.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Complete plans, specifications and Engineer's estimate and determine Right of Way requirements. Obtained WSDOT approval and Right of Way certification, acquired the necessary right of Way, completed design plans and specifications, and obtained the necessary construction permits and environmental clearances. Begin construction.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Construct the improvements as designed.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$309,101.00	\$0.00	\$309,101.00	Street Improvement Fund , Street Mitigation Revenue
2006 Budget	\$284,123.00	\$833,839.00	\$1,117,962.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$212,000.00	\$212,000.00	Hazard Elimination Safety (HEW),.
Year 2007	\$934,709.00	\$188,000.00	\$1,122,709.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	<b>Project #:</b>
<b>Total Cost</b>	<b>\$1,243,810.00</b>	<b>\$400,000.00</b>	<b>\$1,643,810.00</b>	440300

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: ISSAQUAH - HIGH POINT REGIONAL TRAIL EXTENSION</b>				
<b>LOCATION:</b> NORTH SIDE OF AND PARALLEL TO I-90 BETWEEN SUNSET INTERCHANGE AND SAMMAMISH TRAIL				
<b>DESCRIPTION:</b> 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.				
<b>JUSTIFICATION/BENEFITS:</b> To improve safety of pedestrians and bicyclists.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Applied for and received grant funding for the project. Complete design, permitting, obtain environmental compliance from agencies. Advertise for and start construction. Coordinate work with WSDOT and King County.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete Construction Improvements.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$182,504.00	\$0.00	\$182,504.00	Street Improvement Fund
2006 Budget	\$392,366.00	\$865,130.00	\$1,257,496.00	<b>Non-City Source:</b>
2006 Estimate	\$17,841.00	\$132,159.00	\$150,000.00	CMAQ , VKNG FUNDS, AND KING COUNTY
Year 2007	\$123,651.00	\$984,349.00	\$1,108,000.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	11
<b>Total Cost</b>	<b>\$323,996.00</b>	<b>\$1,116,508.00</b>	<b>\$1,440,504.00</b>	<b>Project #:</b> To Be Assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: RAINIER BOULEVARD NORTH IMPROVEMENTS</b>				
<b>LOCATION:</b> RAINIER BOULEVARD BETWEEN NW JUNIPER STREET TO DOGWOOD STREET				
<b>DESCRIPTION:</b> Reconstruction of Rainier Blvd to include curb, gutter and sidewalk (5 ft wide on West; 12 ft wide on East), storm water control and treatment, street lighting, landscaping, and on street parking.				
<b>JUSTIFICATION/BENEFITS:</b> Improve roadway to City standards in accordance with adopted policy for multi-modal transportation and safety.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Plans, specifications and estimate were prepared for section from Rainier Bridge to NW Dogwood Street.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Construct section from Rainier Bridge over East Fork Issaquah Creek to NW Dogwood Street				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$12,871.00	\$0.00	\$12,871.00	Street Improvement Fund
2006 Budget	\$335,000.00	\$0.00	\$335,000.00	<b>Non-City Source:</b>
2006 Estimate	\$55,000.00	\$0.00	\$55,000.00	King Co Low Impact Dvlpmnt Grant
Year 2007	\$400,000.00	\$300,000.00	\$700,000.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date: June 2006</b>
Year 2012	\$600,000.00	\$400,000.00	\$1,000,000.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	17
<b>Total Cost</b>	<b>\$1,067,871.00</b>	<b>\$700,000.00</b>	<b>\$1,570,871.00</b>	<b>Project #:</b> 440800

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: PROVIDENCE POINT - INTERSECTION REALIGNMENT AND SIGNALIZATION</b>					
<b>LOCATION:</b> SE 43RD WAY AND PROVIDENCE POINT DRIVE SE					
<b>DESCRIPTION:</b> Project consists of realigning the entrances to Providence Point and to Forest Village and includes the installation of a traffic signal, street lights and pedestrian access.					
<b>JUSTIFICATION/BENEFITS:</b> Safety issue.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> In 2005 the Administration prepared a conceptual idea of how the entrances to Providence Point may be aligned and coordinated this with representatives of Providence Point. 2006 - Prepared 60% design drawings and SEPA environmental documentation for project while coordinating with Providence Point. Worked with Providence Point to identify funding strategies and, where reasonable, have applied for grants.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete 100% design, complete any environmental studies if Federal Funding becomes available, acquire necessary environmental permits and any WSDOT approvals if Federal Funding is involved. Work to implement the construction funding strategy that is acceptable to the City and Providence Point.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement Fund	
2006 Budget	\$250,000.00	\$0.00	\$250,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$212,000.00	\$0.00	\$212,000.00		
Year 2007	\$613,000.00		\$613,000.00	<b>Submitted By:</b> Gary Costa	
Year 2008	\$1,307,000.00	\$0.00	\$1,307,000.00		
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Engineering	
Year 2010	\$0.00	\$0.00	\$0.00		
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> 12	<b>Project #:</b> To Be Assigned
Future Years	\$0.00	\$0.00	\$0.00		
<b>Total Cost</b>	<b>\$2,132,000.00</b>	<b>\$0.00</b>	<b>\$2,132,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: SR 900 PEDESTRIAN/NON-MOTORIZED IMPROVEMENT</b>				
<b>LOCATION:</b> BETWEEN I-90 EAST BOUND RAMP AND 12TH AVE NW/NW SAMMAMISH RD				
<b>DESCRIPTION:</b> 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.				
<b>JUSTIFICATION/BENEFITS:</b> 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 Rd and connects with the Pickering Trail and Sammamish Trail system.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Sought and secured Enhancement funds for 100% design funds. Applied for additional funds for Construction. The City was awarded additional construction funds in grant cycle mid-06 (\$1,000,000).				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete design, permitting, and obtain environmental compliance from agencies. Apply for additional grant money for construction.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement Fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	CMAQ
Year 2007	\$0.00	\$450,000.00	\$450,000.00	<b>Submitted By:</b>
Year 2008	\$608,000.00	\$3,442,000.00	\$4,050,000.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	36
<b>Total Cost</b>	<b>\$608,000.00</b>	<b>\$3,892,000.00</b>	<b>\$4,500,000.00</b>	<b>Project #:</b> To Be Assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NORTH SPAR ROAD</b>					
<b>LOCATION:</b> FROM ISSAQUAH-FALL CITY RD/PINE LAKE RD TO ISSAQUAH HIGHLANDS DR					
<b>DESCRIPTION:</b> Payment to King County per the Interlocal Agreement for cost sharing in the construction of the NSPAR.					
<b>JUSTIFICATION/BENEFITS:</b> Interlocal Agreement for funding requires the payment.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Final acceptance by City. Continued payments to King County.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Payment of City's share.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$1,068,553.00	\$0.00	\$1,068,553.00	Street Improvement	
2006 Budget	\$350,000.00	\$0.00	\$350,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$350,000.00	\$0.00	\$350,000.00	Income revenue from Annex	
Year 2007	\$350,000.00	\$0.00	\$350,000.00	<b>Submitted By:</b>	
Year 2008	\$350,000.00	\$0.00	\$350,000.00	Gary Costa	
Year 2009	\$350,000.00	\$0.00	\$350,000.00	<b>Department:</b>	
Year 2010	\$350,000.00	\$0.00	\$350,000.00	Public Works Engineering	
Year 2011	\$350,000.00	\$0.00	\$350,000.00	<b>Date:</b> February-06	
Year 2012	\$350,000.00	\$0.00	\$350,000.00	<b>Priority:</b>	<b>Project #:</b>
Future Years	\$3,500,000.00	\$0.00	\$3,500,000.00	04	441600
<b>Total Cost</b>	<b>\$7,018,553.00</b>	<b>\$0.00</b>	<b>\$7,018,553.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NW JUNIPER STREET IMPROVEMENTS</b>				
<b>LOCATION:</b> JUNIPER STREET FROM NEWPORT WAY TO RAINIER BOULEVARD				
<b>DESCRIPTION:</b> 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.				
<b>JUSTIFICATION/BENEFITS:</b> Vehicular and pedestrian safety. Volume capacity enhancement.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Prepare design plans and specifications. Prepare and submit environmental documentation for agency review and approvals. Complete right-of-way documents and obtain approvals from WSDOT.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Street Imp. Fund/Concom't Agreements
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	TIB, Issaquah School Dist, Tea-3
Year 2007	\$231,000.00	\$16,000.00	\$247,000.00	<b>Submitted By:</b>
Year 2008	\$256,000.00	\$599,000.00	\$855,000.00	Gary Costa
Year 2009	\$307,000.00	\$737,000.00	\$1,044,000.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	09
<b>Total Cost</b>	<b>\$794,000.00</b>	<b>\$1,352,000.00</b>	<b>\$2,146,000.00</b>	<b>Project #:</b> 442400

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NEWPORT WAY &amp; SUNSET WAY TRAFFIC SIGNAL REPLACEMENT</b>				
<b>LOCATION:</b> INTERSECTION OF NEWPORT WAY AND W SUNSET WAY				
<b>DESCRIPTION:</b> Replace traffic signal, its appurtenances, and add a westbound approach right turn lane on W. Sunset Way for vehicles turning north on Newport Way.				
<b>JUSTIFICATION/BENEFITS:</b> The current signalization does not meet current standards for equipment, operations, or safety. To improve safety the signal poles will be replaced with poles and mast arms, reconstruct curb returns to meet turning movement radiuses, modify signal phasing and add signs.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Applied for and was awarded 100% grant funding for design and construction from WSDOT.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete design, obtain environmental approvals and permitting.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement Fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	Intersection and Corridor Safety
Year 2007	\$0.00	\$95,000.00	\$95,000.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$505,000.00	\$505,000.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	04
<b>Total Cost</b>	<b>\$0.00</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>Project #:</b> To Be assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: ISSAQUAH SE BYPASS PROJECT</b>				
<b>LOCATION:</b> FROM I-90 SUNSET INTERCHANGE SOUTHERLY TO APPROXIMATELY SOUTH CITY LIMITS				
<b>DESCRIPTION:</b> Preparation of Final EIS concluding in council decision to build or not build the Bypass Project. This financial plan would be used should a build decision be made, which would include permitting, design, right-of-way and construction.				
<b>JUSTIFICATION/BENEFITS:</b> 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 2 <sup>nd</sup> Avenue.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Completed Neighborhood Mitigation Study (2003). Completed SDEIS and released for Public Comment (2004). Completed Public Hearing and began to compile responses to comments to adequacy of document(2004). Completed Neighborhood Mitigation Study (2004). Council selection of a preferred alignment (2005). Completed Concurrence Point #3 (2006). Completed the FEIS.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Current schedule established after CP#3 calls for Record of Decision in early 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.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b> Street Improvement Fund
Prior Years	\$2,200,000.00	\$1,621,737.00	\$3,821,737.00	<b>Non-City Source:</b> ISTEA, TIB, King Co., Port Blakely, RTID
2006 Budget	\$0.00	\$339,000.00	\$339,000.00	
2006 Estimate	\$0.00	\$264,000.00	\$264,000.00	<b>Submitted By:</b> Gary Costa
Year 2007	\$0.00	\$75,000.00	\$75,000.00	
Year 2008	\$0.00	\$18,086,000.00	\$18,086,000.00	<b>Department:</b> PWE Engineering
Year 2009	\$0.00	\$17,306,000.00	\$17,306,000.00	
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> 08
Future Years	\$0.00	\$0.00	\$0.00	
<b>Total Cost</b>	<b>\$2,200,000.00</b>	<b>\$37,352,737.00</b>	<b>\$39,552,737.00</b>	<b>Project #:</b> 440400/440401

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: DOGWOOD STREET IMPROVEMENTS</b>				
<b>LOCATION:</b> NW DOGWOOD ST FROM NEWPORT WAY TO RAINIER BLVD				
<b>DESCRIPTION:</b> Design and reconstruct the existing bridge. Design and construction of street improvements, including restoration of road base for two travel lanes, asphalt surfacing, curbs and gutters, storm drainage, utility adjustments, street lights, traffic signal, and sidewalks.				
<b>JUSTIFICATION/BENEFITS:</b> 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. Improve roadway capacity and safety by restoring and widening the road base and providing ADA accessible sidewalks.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Geotechnical study and site survey has been performed.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> 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.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$39,124.00	\$0.00	\$39,124.00	Street Improvement Fund
2006 Budget	\$558,521.00	\$0.00	\$558,521.00	<b>Non-City Source:</b>
2006 Estimate	\$12,000.00	\$0.00	\$12,000.00	Federal BRAC funds
Year 2007	\$50,000.00	\$0.00	\$50,000.00	<b>Submitted By:</b>
Year 2008	\$1,458,000.00	\$1,400,000.00	\$2,858,000.00	Brandon Cole
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date: June 2006</b>
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	13
				<b>Project #:</b>
<b>Total Cost</b>	<b>\$1,559,124.00</b>	<b>\$1,400,000.00</b>	<b>\$2,959,124.00</b>	440600

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: TRAFFIC SIGNAL SAFETY UPGRADES PILOT PROGRAM</b>				
<b>LOCATION:</b> VARIOUS LOCATIONS				
<b>DESCRIPTION:</b> Install traffic signal battery back-up equipment at the major signalized intersections that have been prioritized based upon total entering AM Peak and PM Peak Volumes and Total Traffic Collisions from 2003-2005. As a result, the first four intersections to consider as a pilot program are the following: NW Sammamish Rd at 12th Ave NW; NW Sammamish Rd at 10th Ave NW; NW Sammamish Rd at 11th Ave NW and SE 56th at 220th/221st. Funding would allow 4 installations for the first year. Depending upon the success of the signal operations during power loss, will determine if additional intersections will be programmed for Year 2008 and any other future years.				
<b>JUSTIFICATION/BENEFITS:</b> 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete design, obtain environmental approvals and permitting.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$48,000.00	\$0.00	\$48,000.00	<b>Submitted By:</b> Gary Costa
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Engineering
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> 37
Future Years	\$0.00	\$0.00	\$0.00	
<b>Total Cost</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$48,000.00</b>	<b>Project #:</b> To Be assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: 229<sup>TH</sup> AVE SE TRAFFIC SIGNAL INSTALLATION</b>				
<b>LOCATION:</b> 229 <sup>TH</sup> AVE SE INTERSECTION AT E LAKE SAMMAMISH PKWY WITHIN THE LIMITED ACCESS OF I-90 RIGHT-OF-WAY				
<b>DESCRIPTION:</b> Design, receive approval to construct from WSDOT, and construct a new traffic signal.				
<b>JUSTIFICATION/BENEFITS:</b> The sole existing access/egress to this quadrant of land use is the existing 229 <sup>th</sup> Ave SE intersection with Front Street within I-90 limited access right of way. The existing configuration is at or beyond safe capacity and traffic congestion creates unsafe conditions. This intersection meets warrants for a traffic signal.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Determined that a traffic signal is warranted and obtained approval from WSDOT to install the traffic signal. Met with property owners and involved agencies on cost sharing to develop partnerships to possibly reduce future City share of cost. Complete design and construction of traffic signal and turn on for operation. May need to carry forward minor completion of construction contract in 2006 as well as project closeout work.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> WSDOT requires close out after a 1 year maintenance period which will end by September 2007 of maintenance period. Close out project after completion.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$69,997.00	\$0.00	\$69,997.00	Street Improvement Fund, Water, Sewer, & Storm
2006 Budget	\$38,745.00	\$248,255.00	\$287,000.00	<b>Non-City Source:</b>
2006 Estimate	\$31,742.00	\$212,078.00	\$243,820.00	PSRC Grant, Developer Funds
Year 2007	\$5,830.00	37,352.00	\$43,182.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Gary Costa
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	<b>Project #:</b>
<b>Total Cost</b>	<b>\$107,569.00</b>	<b>\$249,430.00</b>	<b>\$357,000.00</b>	441800

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NEIGHBORHOOD TRAFFIC CALMING PROGRAM</b>					
<b>LOCATION:</b> CITY WIDE					
<b>DESCRIPTION:</b> Implement the Neighborhood Traffic Calming Program Policies and Criteria.					
<b>JUSTIFICATION/BENEFITS:</b> To address neighborhood concerns for safety and to help preserve neighborhood characteristics by discouraging excessive use of neighborhood streets as a cut through.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Developed the Neighborhood Traffic Calming Program Policies and Criteria. Installed 2 speed humps with signage on 1st Avenue NW between NW Dogwood Street and NW Alder Place. Installed curb and gutter along the outside radius at 6th and Bush Street neighborhood to discourage speeding through the intersection.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Continue implementing Neighborhood Traffic Calming Program based on submitted requests and other needs. Design and construct traffic calming devices as approved by City Council.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement Fund	
2006 Budget	\$28,131.00	\$0.00	\$28,131.00	<b>Non-City Source:</b>	
2006 Estimate	\$28,000.00	\$0.00	\$28,000.00		
Year 2007	\$28,000.00	\$0.00	\$28,000.00	<b>Submitted By:</b>	
Year 2008	\$29,000.00	\$0.00	\$29,000.00	Gary Costs	
Year 2009	\$30,000.00	\$0.00	\$30,000.00	<b>Department:</b>	
Year 2010	\$31,000.00	\$0.00	\$31,000.00	Public Works Engineering	
Year 2011	\$32,000.00	\$0.00	\$32,000.00	<b>Date:</b> February-06	
Year 2012	\$33,000.00	\$0.00	\$33,000.00	<b>Priority:</b>	<b>Project #:</b>
Future Years	\$0.00	\$0.00	\$0.00	02	442100
<b>Total Cost</b>	<b>\$211,000.00</b>	<b>\$0.00</b>	<b>\$211,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NW JUNIPER STREET BRIDGE REPLACEMENT</b>				
<b>LOCATION:</b> NW JUNIPER STREET AT ISSAQUAH CREEK				
<b>DESCRIPTION:</b> Environmental Maintenance as required by permits issued for bridge replacement.				
<b>JUSTIFICATION/BENEFITS:</b> Required by environmental permit conditions to maintain environmental mitigations.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Designed and constructed NW Juniper Street Bridge.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Weed control and plant survival.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$81,823.00	\$1,665,167.00	\$1,746,990.00	Street Improvement Fund
2006 Budget	\$2,000.00	\$0.00	\$2,000.00	<b>Non-City Source:</b>
2006 Estimate	\$2,000.00	\$0.00	\$2,000.00	Federal BRAC funds
Year 2007	\$2,000.00	\$0.00	\$2,000.00	<b>Submitted By:</b>
Year 2008	\$2,000.00	\$0.00	\$2,000.00	Brandon Cole
Year 2009	\$2,000.00	\$0.00	\$2,000.00	<b>Department:</b>
Year 2010	\$2,000.00	\$0.00	\$2,000.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	16
<b>Total Cost</b>	<b>\$91,823.00</b>	<b>\$1,665,167.00</b>	<b>\$1,756,990.00</b>	<b>Project #:</b> 441005

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 392,149	\$ 392,149	\$ 392,149	\$ 392,149
Bond Proceeds - Councilmanic	-	-	-	-
L.I.D. Assessment Bonds	-	-	-	-
Transfer-in from Arterial Fund	-	-	-	194,851
<b>TOTAL</b>	<b>\$ 392,149</b>	<b>\$ 392,149</b>	<b>\$ 392,149</b>	<b>\$ 587,000</b>

Table 12 Newport Way Construction Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Newport Way Construction Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Professional Services	\$ -	\$ -	\$ -	\$ -
Construction Costs	-	-	-	587,000
Ending Fund Balance	392,149	392,149	392,149	-
<b>TOTAL</b>	<b>\$ 392,149</b>	<b>\$ 392,149</b>	<b>\$ 392,149</b>	<b>\$ 587,000</b>

Table 13 Newport Way Construction Fund Expenditure Comparisons

Note: Total estimated Project cost is \$8,342,294, and is contingent upon receiving grants and/or a voted-in Bond issue.

**MAJOR PROJECT DESCRIPTIONS**

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NEWPORT WAY TEMPORARY SHOULDER (SR 900 TO OAKCREST DR)</b>				
<b>LOCATION: NEWPORT WAY FROM SR 900 TO OAKCREST DR</b>				
<b>DESCRIPTION:</b> To design and construct temporary shoulders, one 4' wide and one 6' wide from SR 900 to Oakcrest Dr				
<b>JUSTIFICATION/BENEFITS:</b> These minor improvements will correct a Concurrency Deficiency that causes the screenpoint on Newport Way to meet the minimum requirements to pass concurrency. This segment is one of five segments to be included in the "A" List Projects for Concurrency.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Complete design of temporary shoulder improvements.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Construct temporary shoulder improvements.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Street Improvement Fund
2006 Budget	\$86,035.00	\$0.00	\$86,035.00	<b>Non-City Source:</b>
2006 Estimate	\$30,000.00	\$0.00	\$30,000.00	
Year 2007	\$587,000.00	\$0.00	\$587,000.00	<b>Submitted By:</b> Gary Costa
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Engineering
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	
Future Years	\$0.00	\$0.00	\$0.00	<b>Priority:</b> 20
<b>Total Cost</b>	<b>\$617,000.00</b>	<b>\$0.00</b>	<b>\$617,000.00</b>	

## CENTRALIZED ITS TRAFFIC SIGNAL SYSTEM CONSTRUCTION FUND

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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ -	\$ 1,114,000	\$ 1,148,287	\$ 598,703
Bond Proceeds	1,735,086	-	-	-
Interfund Loan From Fund #515	500,000	-	-	-
Investment Interest	-	30,000	28,534	15,000
Grants	-	1,893,000	-	493,000
<b>TOTAL</b>	<b><u>\$ 2,235,086</u></b>	<b><u>\$ 3,037,000</u></b>	<b><u>\$ 1,176,821</u></b>	<b><u>\$ 1,106,703</u></b>

*Table 14 Centralized ITS Traffic Signal System Construction Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Centralized ITS Traffic Signal System Construction Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
ITS System Improvements	\$ 578,966	\$ 3,037,000	\$ 1,096,279	\$ 1,106,703
Interfund Loan Repayment	500,000	-	-	-
Interfund Loan Interest	7,833	-	-	-
Ending Fund Balance	<u>1,148,287</u>	<u>-</u>	<u>80,542</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 2,235,086</u></b>	<b><u>\$ 3,037,000</u></b>	<b><u>\$ 1,176,821</u></b>	<b><u>\$ 1,106,703</u></b>

*Table 15 Centralized ITS Traffic Signal System Construction Fund Expenditure Comparisons*

**MAJOR PROJECT DESCRIPTIONS**

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: CENTRALIZED INTELLIGENT TRANSPORTATION SYSTEM (ITS)</b>					
<b>LOCATION:</b> CITY WIDE					
<b>DESCRIPTION:</b> 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.					
<b>JUSTIFICATION/BENEFITS:</b> 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.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Completed design of the entire system including the TMC, underground conduit and fiber optic cable, surveillance camera and variable message sign locations, and installation of the system software. Completed construction of the SR900/SE 56th Street, E Lake Sammamish Pkwy, Front Street, and Newport Way Corridors with the installation of surveillance cameras, replacement of controllers, and installation of new conduit and fiber vaults in places and pulling new fiber optic cable to each intersection along with bringing the intersections online. Began construction of the rest of the ITS project including the portion South of I-90, E Lake Sammamish Pkwy, Front Street, Highlands Drive, Maple St, Newport Way, Gilman Blvd, and Sunset Way.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete construction of the ITS System along Gilman Boulevard and Highlands Drive and having all systems in the TMC activated and in operation. Completed development of signal timing and operational plans to improve the synchronization of all traffic signals and developed incident management strategies using pre-planned signal timing to manage incidents and coordinate these strategies with WSDOT under a management agreement.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$688,008.00	\$0.00	\$688,008.00	Street Improvement; Bond Measure	
2006 Budget	\$1,185,000.00	\$1,893,000.00	\$3,078,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$579,584.00	\$1,400,000.00	\$1,979,584.00	WSDOT, CMAQ	
Year 2007	\$605,416.00	\$493,000.00	\$1,098,416.00	<b>Submitted By:</b>	
Year 2008	\$0.00	\$0.00	\$0.00	Gary Costa	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>	<b>Project #:</b> 440700
Future Years	\$0.00	\$0.00	\$0.00	01	
<b>Total Cost</b>	<b>\$1,873,008.00</b>	<b>\$1,893,000.00</b>	<b>\$3,766,008.00</b>		

## HIGHLANDS FIRE STATION 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 Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 73,754	\$ 73,754	\$ 73,754	\$ 63,754
Bond Proceeds	-	-	-	-
Investment Interest	-	-	-	-
<b>TOTAL</b>	<b>\$ 73,754</b>	<b>\$ 73,754</b>	<b>\$ 73,754</b>	<b>\$ 63,754</b>

*Table 16 Highlands Fire Station Construction Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Highlands Fire Station Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Construction Costs	\$ -	\$ 10,000	\$ -	\$ -
Aid Car	-	-	-	-
Ending Fund Balance	73,754	63,754	73,754	63,754
<b>TOTAL</b>	<b>\$ 73,754</b>	<b>\$ 73,754</b>	<b>\$ 73,754</b>	<b>\$ 63,754</b>

*Table 17 Highlands Fire Station Construction Fund Expenditure Comparisons*

## HIGHLANDS PARK FACILITIES FUND

This fund is being 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 1,474,053	\$ 383,079	\$ 383,079	\$ 115,000
Bond Proceeds	-	-	-	-
Grants (I.A.C.)	24,702	-	-	-
Interfund Loan	-	-	-	-
Timber Sales/Donations	-	18,222	18,222	-
Investment Interest	21,586	9,699	11,012	3,000
<b>TOTAL</b>	<b>\$ 1,520,341</b>	<b>\$ 411,000</b>	<b>\$ 412,313</b>	<b>\$ 118,000</b>

Table 18 Highlands Park Facilities Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Highlands Park Facilities Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Construction Costs	\$ 1,113,287	\$ 411,000	\$ 302,217	\$ 118,000
Park Maintenance Equipment	8,423	-	-	-
Debt Issuance Costs	15,552	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Ending Fund Balance	383,079	-	110,096	-
<b>TOTAL</b>	<b>\$ 1,520,341</b>	<b>\$ 411,000</b>	<b>\$ 412,313</b>	<b>\$ 118,000</b>

Table 19 Highlands Park Facilities Fund Expenditure Comparisons

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget <sup>(1)</sup>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	6,243,709	-
Grants/Donations	-	-	-	-
Investment Interest	-	-	8,462	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,252,171</b>	<b>\$ -</b>

*Table 20 Revenue Comparisons for 2006 Park Bond Fund*

### EXPENDITURE COMPARISONS

2006 PARK BOND FUND	2005 Actual	2006 Budget	2006 Actual	2007 Budget <sup>(1)</sup>
Park Improvements	\$ -	\$ -	\$ -	\$ -
Land Acquisition	-	-	-	-
Debt Issuance Costs	-	-	-	-
Ending Fund Balance	-	-	6,252,171	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,252,171</b>	<b>\$ -</b>

*Table 21 Expenditure Comparisons for 2006 Park Bond Fund*

# 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<sup>1</sup>

Water Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 2,125,103	\$ 1,845,534	\$ 1,922,118	\$ 1,573,332
Inspection Fees	13,484	5,000	23,875	15,000
Charges for Service	4,274,630	4,525,000	4,790,988	4,687,750
Regional Main Maintenance Charges	-	75,000	120,997	92,000
Interfund City Shop Rental Charges	720,000	720,000	720,000	720,000
Investment Interest	44,116	20,000	80,722	65,000
Sale of Meters	104,121	136,000	80,767	270,000
Rental Fees (Net)	14,313	60,000	132,592	60,000
Miscellaneous	2,255	3,700	4,715	4,000
<b>TOTAL</b>	<b>\$ 7,298,022</b>	<b>\$ 7,390,234</b>	<b>\$ 7,876,774</b>	<b>\$ 7,487,082</b>

Table 1 Water Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Water Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>MAINTENANCE &amp; OPERATIONS</b>				
Salaries	\$ 493,845	\$ 621,964	571,941	\$ 682,330
Overtime	27,562	28,824	61,235	27,000
Benefits	213,469	274,023	241,981	288,200
Supplies	95,272	113,233	153,993	157,433
Regional Water Charges	336,839	975,000	359,222	975,000
Professional Services	25,138	32,340	30,371	90,119
Water Resource Action Program	25,004	25,000	25,164	-
Surveying	8,099	20,000	20,001	-
Utility Rate Study	-	40,000	40,000	-
Parcel Mapping	-	25,000	23,760	-
Ground Water Plan - King County	9,138	60,000	54,987	-

<sup>1</sup> Included in the Water Fund is a 3.0% water rate increase.

<b>Water Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Utility Costs	174,381	213,342	208,156	236,004
Excise Tax	149,336	208,000	159,311	208,000
Cascade Water Alliance Dues	28,023	40,000	42,687	50,000
Other Service Charges	77,232	211,763	165,851	242,850
Capital Outlay	19,028	88,400	2,687	310,200
I/F Vehicle Repair/Replacement	<u>226,084</u>	<u>282,000</u>	<u>282,000</u>	<u>297,900</u>
<b>Subtotal</b>	<b>\$ 1,908,450</b>	<b>\$ 3,258,889</b>	<b>\$ 2,443,347</b>	<b>\$ 3,565,036</b>
<b>INTERFUND TRANSACTIONS</b>				
Engineering Charges	\$ 441,600	\$ 361,968	\$ 361,968	\$ 606,500
Interfund Charges	248,192	269,103	270,049	306,962
Transfer - Revenue Bond	1,054,092	1,124,004	1,124,004	1,124,004
Transfer - Capital Fund	1,600,000	1,200,000	1,200,000	904,200
Transfer - Equipment Rental	55,000	55,000	55,000	75,000
Transfer - Resource Conservation	<u>68,570</u>	<u>86,427</u>	<u>86,427</u>	<u>90,000</u>
<b>Subtotal</b>	<b>\$ 3,467,454</b>	<b>\$ 3,096,502</b>	<b>\$ 3,097,448</b>	<b>\$ 3,106,666</b>
Ending Fund Balance	<u>1,922,118</u>	<u>1,034,843</u>	<u>2,335,979</u>	<u>815,380</u>
<b>TOTAL WATER FUND</b>	<b><u>\$ 7,298,022</u></b>	<b><u>\$ 7,390,234</u></b>	<b><u>\$ 7,876,774</u></b>	<b><u>\$ 7,487,082</u></b>

Table 2 Water Fund Expenditure Comparisons

## WATER REVENUE BOND FUND

### REVENUE

Water Revenue Bond Fund	2007 Budget
Estimated Beginning Fund Balance January 1, 2007	\$ 1,325,481
Investment Interest	60,000
Operating Transfers from Utility Fund: Principal and Interest	<u>1,124,004</u>
<b>TOTAL</b>	<b><u>\$ 2,509,485</u></b>

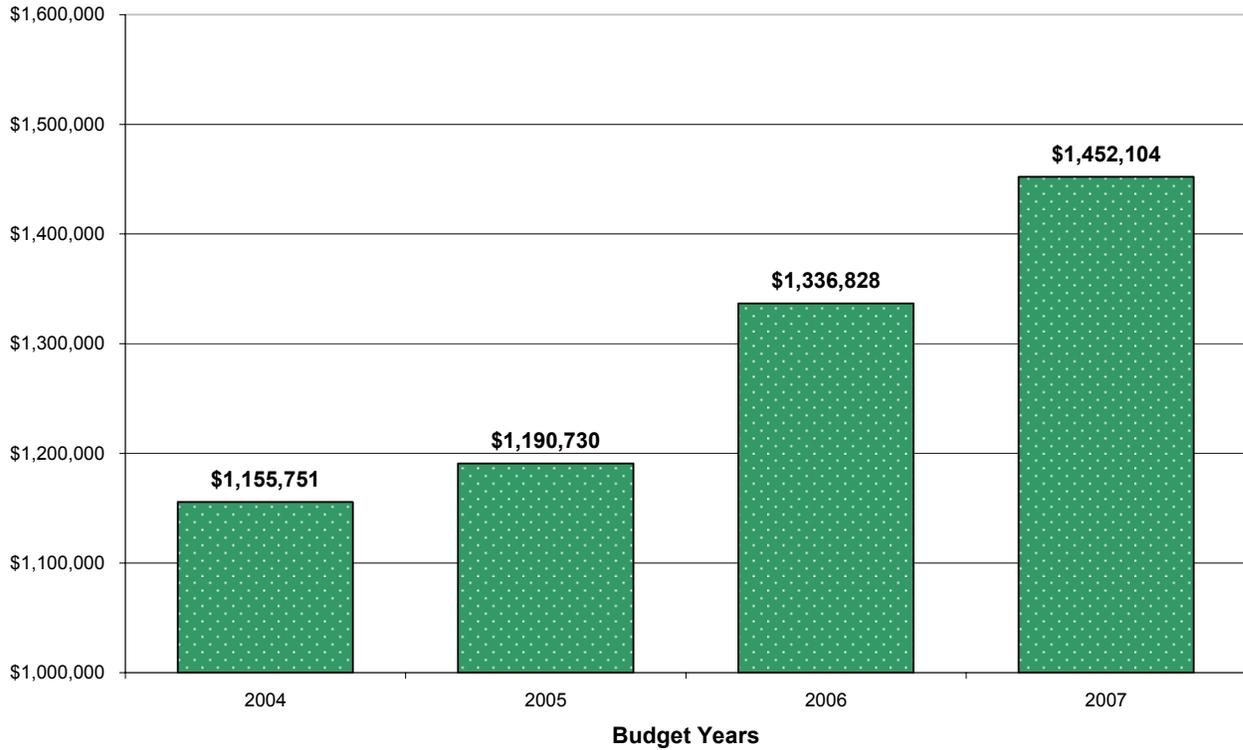
*Table 3 Water Revenue Bond Fund Revenue*

### EXPENDITURES

Water Revenue Bond Fund		2007 Budget
<b>Long Term Debt - Principal</b>		
1998 Revenue Bond	\$ 35,000	
2001 Revenue Bond	365,000	
2003 Revenue Bond Refunding	<u>365,000</u>	
<b>Total Principal</b>		<b>\$ 765,000</b>
<b>Long Term Debt - Interest</b>		
1998 Revenue Bond	\$ 27,923	
2001 Revenue Bond	363,338	
2003 Revenue Bond Refunding	<u>56,120</u>	
<b>Total Interest</b>		<b>\$ 447,381</b>
<b>Long Term Debt Service Total</b>		<b><u>1,212,381</u></b>
Estimated Ending Fund Balance December 31, 2007		<u>1,452,104</u>
<b>TOTAL</b>		<b><u>\$ 2,664,485</u></b>

*Table 4 Water Revenue Bond Fund Expenditures*

**Water Revenue Bond Fund**  
*Ending Fund Balance*



**Figure 1** Water Revenue Bond Fund Ending Fund Balance Comparison

**WATER REVENUE BOND SUMMARY**

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/06 Outstanding Bond Balance
1998 Water Revenue Bond	8/15/98	\$750,000	5.38%	12/1/2017	\$515,000
2001 Water Revenue Bond	12/1/01	\$9,200,000	4.85%	12/1/2021	\$7,580,000
2003 Water Revenue Bond	1/1/94	\$3,600,000	3.50%	12/1/2013	\$1,605,000

**Table 5** Water Revenue Bond Summary

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 553,396	\$ 553,396	\$ 553,396	\$ 653,396
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	-	-	11,101	16,604
Transfers-In - Mitigation Fund	-	100,000	100,000	-
<b>TOTAL</b>	<b>\$ 553,396</b>	<b>\$ 653,396</b>	<b>\$ 664,497</b>	<b>\$ 670,000</b>

*Table 6 Shop Construction Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Shop Construction Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Satellite Site Plan/Design	\$ -	\$ -	\$ -	\$ -
Shop Storage	-	100,000	671	670,000
Transfer to Water Capital Fund	-	-	-	-
Ending Fund Balance	553,396	553,396	663,826	-
<b>TOTAL</b>	<b>\$ 553,396</b>	<b>\$ 653,396</b>	<b>\$ 664,497</b>	<b>\$ 670,000</b>

*Table 7 Shop Construction Fund Expenditure Comparisons*

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 31,240	\$ 31,240	\$ 31,240	\$ 31,240
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	-	-	-	-
Contributions/Grants	-	-	-	-
Transfers-In - City Shop Fund	-	-	-	-
<b>TOTAL</b>	<b>\$ 31,240</b>	<b>\$ 31,240</b>	<b>\$ 31,240</b>	<b>\$ 31,240</b>

*Table 8 Reservoir Construction Improvements Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Reservoir Construction Improvement Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Squak Mountain Water System	\$ -	\$ -	\$ -	\$ -
Forest Rim Reservoir	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Debt Issue Costs	-	-	-	-
Transfer to Water Capital Fund	-	-	-	-
Ending Fund Balance	31,240	31,240	31,240	31,240
<b>TOTAL</b>	<b>\$ 31,240</b>	<b>\$ 31,240</b>	<b>\$ 31,240</b>	<b>\$ 31,240</b>

*Table 9 Reservoir Construction Improvements Fund Expenditure Comparisons*

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 205,195	\$ 1,303,053	\$ 1,386,314	\$ 1,719,800
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	24,395	10,000	89,978	50,000
Connection Fees/Contributions	93,447	25,000	77,527	75,000
Grants/Other	44,350	-	17,829	-
Transfers-In - Water Fund	1,600,000	1,200,000	1,200,000	904,200
Transfers-In - Reservoir Construction Fund	-	-	-	-
Transfers-In - City Shop Fund	-	-	-	-
<b>TOTAL</b>	<b><u>\$ 1,967,387</u></b>	<b><u>\$ 2,538,053</u></b>	<b><u>\$ 2,771,648</u></b>	<b><u>\$ 2,749,000</u></b>

Table 10 Water Capital Projects Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Water Capital Projects Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Professional Services	\$ 20,070	\$ -	\$ -	\$ -
Construction Capital	561,003	1,589,513	879,591	2,638,500
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Debt Issue Costs	-	-	-	-
Ending Fund Balance	<u>1,386,314</u>	<u>948,540</u>	<u>1,892,057</u>	<u>110,500</u>
<b>TOTAL</b>	<b><u>\$ 1,967,387</u></b>	<b><u>\$ 2,538,053</u></b>	<b><u>\$ 2,771,648</u></b>	<b><u>\$ 2,749,000</u></b>

Table 11 Water Capital Projects Fund Expenditure Comparisons

**CAPITAL PROJECTS:**

<b>WATER CAPITAL FUND PROJECTS</b>	
Westside Reservoir	\$ 780,000
Wildwood Pump Sation Upgrade	680,000
Annual Watermain Rehab Program	415,000
Cougar Ridge Reservoir	335,000
Seismic Retrofits	200,000
Mt. Park Pump Station Upgrade	75,000
Ground Water to Regional Modifications	50,000
Risdon Well Electrical Upgrades	51,000
Well Station Temperature Control	25,000
Mobile Meter Reading System	12,000
Telemetry System Upgrades	8,000
Well No. 1 Motor	7,500
<b>TOTAL WATER CAPITAL PROJECTS</b>	<b>\$ 2,638,500</b>

*Table 12 Water Capital Projects*

**MAJOR PROJECT DESCRIPTIONS**

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: WEST SIDE RESERVOIR REFURBISHMENT</b>					
<b>LOCATION:</b> NORTHEAST SIDE OF COUGAR MOUNTAIN					
<b>DESCRIPTION:</b> This project consists of maintaining the existing reservoir, which generally includes painting and adding minor improvements.					
<b>JUSTIFICATION/BENEFITS:</b> The existing storage facility needs to be painted as part of regular maintenance to increase longevity; the typical repainting schedule is 20 years.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Design. The painting and maintenance construction was delayed from 2006 to 2007 to allow the repairs of the anchor bolt system on the Cougar Ridge Reservoirs.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Repaint inside and outside and retrofit reservoir with new ladders and railing.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Water Capital Fund	
2006 Budget	\$600,000.00	\$0.00	\$600,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$50,000.00	\$0.00	\$50,000.00		
Year 2007	780,000.00	\$0.00	\$780,000.00	<b>Submitted By:</b>	
Year 2008	\$0.00	\$0.00	\$0.00	Brandon Cole	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date: June 2006</b>	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>	<b>Project #:</b> 551400
Future Years	\$0.00	\$0.00	\$0.00	W-3	
<b>Total Cost</b>	<b>\$830,000.00</b>	<b>\$0.00</b>	<b>\$830,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: WILDWOOD PUMP STATION UPGRADE</b>				
<b>LOCATION:</b> SQUAK MOUNTAIN				
<b>DESCRIPTION:</b> Construct a new concrete block earthquake resistant structure around the existing pump station, demolish the old building, and modernize the pumps and electrical equipment				
<b>JUSTIFICATION/BENEFITS:</b> The existing building is constructed of un-reinforced masonry, and the pumping system is undersized and inefficient.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Design new building and pumping system.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Construction.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Water Fund
2006 Budget	\$55,000.00	\$0.00	\$55,000.00	<b>Non-City Source:</b>
2006 Estimate	\$55,000.00	\$0.00	\$55,000.00	
Year 2007	\$680,000.00	\$0.00	\$680,000.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Brandon Cole
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	W - 4
<b>Total Cost</b>	<b>\$735,000.00</b>	<b>\$0.00</b>	<b>\$735,000.00</b>	<b>Project #:</b> To Be Assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: WATERMAIN REPLACEMENT (PROGRAM)</b>					
<b>LOCATION:</b> CITY WIDE					
<b>DESCRIPTION:</b> This project replaces approximately 3500 lineal feet of 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.					
<b>JUSTIFICATION/BENEFITS:</b> 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.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> In 2005 the City replaced about 4000 feet of watermain, and in 2006 the City replaced about 3200 feet of watermain.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Replace about 3500 feet of watermain.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Water Fund	
2006 Budget	\$500,000.00	\$0.00	\$500,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$500,000.00	\$0.00	\$500,000.00		
Year 2007	\$500,000.00	\$0.00	\$500,000.00	<b>Submitted By:</b>	
Year 2008	\$500,000.00	\$0.00	\$500,000.00	Brandon Cole	
Year 2009	\$500,000.00	\$0.00	\$500,000.00	<b>Department:</b>	
Year 2010	\$500,000.00	\$0.00	\$500,000.00	Public Works Engineering	
Year 2011	\$500,000.00	\$0.00	\$500,000.00	<b>Date:</b> June 2006	
Year 2012	\$500,000.00	\$0.00	\$500,000.00	<b>Priority:</b>	<b>Project #:</b>
Future Years	\$3,600,000.00	\$0.00	\$3,600,000.00	W-1	550000
<b>Total Cost</b>	<b>\$7,100,000.00</b>	<b>\$0.00</b>	<b>\$7,100,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: COUGAR RIDGE RESERVOIR REPAIR</b>					
<b>LOCATION:</b> SE 56 <sup>TH</sup> ST AND 191 PL SE ON COUGAR MOUNTAIN					
<b>DESCRIPTION:</b> Five anchor bolts were discovered broken on the cougar ridge reservoirs, four of the broken ones are on one reservoir which was ordered drained for safety reasons. On investigation we discovered that the bolts were not installed properly causing failure, the concrete slab on which the tanks sit is insufficient in size and made of inferior concrete and the lower steel shell of the reservoirs was thinner than required. The remaining 23 anchor bolts are prone to sudden failure because of the installation method the contractor used. The project will restore the reservoirs to current earthquake codes by restoring the anchor bolts, add a new 8 foot tall steel layer to the bottom of each tank, and install deep anchor bolts which will tie the tanks directly to the underlying soil counteracting the insufficient slab size.					
<b>JUSTIFICATION/BENEFITS:</b> Repairing the reservoirs will allow the second reservoir to be brought back on line and bring it up to current standards and restore fire storage to the area. If no repairs were made the reservoirs do not meet earthquake standards and could fail by toppling over or collapsing vertically during a major earthquake.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> In 2005 we tested and found 3 broken anchor bolts during stress testing, and in 2006 we did further testing and discovered 2 additional broken bolts. A consultant was hired who recommended repairs.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Repair the reservoirs and bring them both back on line.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Water Capital	
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>	
2006 Estimate	\$15,000.00	\$0.00	\$15,000.00		
Year 2007	\$335,000.00	\$0.00	\$335,000.00	<b>Submitted By:</b>	
Year 2008	\$0.00	\$0.00	\$0.00	Brandon Cole	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>	<b>Project #:</b>
Future Years	\$0.00	\$0.00	\$0.00		
<b>Total Cost</b>	<b>\$350,000.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: SEISMIC RETROFITS</b>				
<b>LOCATION:</b> CITY WIDE				
<b>DESCRIPTION:</b> Retrofitting and repair of reservoirs, pump stations, pressure reducing stations, and well facilities to improve their ability to be operational following a large seismic event. The facility and type of improvements necessary are discussed in the EQE Report dated December 1997 and titled "Seismic Vulnerability Assessment of the City Of Issaquah Water/Wastewater Systems", and field observations of earthquake damage.				
<b>JUSTIFICATION/BENEFITS:</b> A report prepared by a consultant identified certain facilities that are susceptible to damage during a large earthquake which should be retrofitted for better seismic performance. Retrofitting increases the chances of facilities being operational, may reduce emergency response to events, and will improve the reliability of the system following an earthquake.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Plans and specifications for and repair of the well house for wells 4 and 5 to fix earthquake settlement. Plans and specifications for replacement of damaged anchor bolts for the Cougar Ridge Reservoirs tests showed 5 bolts were broken because of unapproved welding during construction and others may also be damaged.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Continue to retrofit reservoirs by installing anchor bolts and other seismic modifications.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Water Fund
2006 Budget	\$158,513.00	\$0.00	\$158,513.00	<b>Non-City Source:</b>
2006 Estimate	\$158,513.00	\$0.00	\$158,513.00	
Year 2007	\$200,000.00	\$0.00	\$200,000.00	<b>Submitted By:</b> Brandon Cole
Year 2008	\$200,000.00	\$0.00	\$200,000.00	
Year 2009	\$200,000.00	\$0.00	\$200,000.00	<b>Department:</b> Public Works Engineering
Year 2010	\$50,000.00	\$0.00	\$50,000.00	
Year 2011	\$50,000.00	\$0.00	\$50,000.00	<b>Date:</b> February-06
Year 2012	\$50,000.00	\$0.00	\$50,000.00	
Future Years	\$0.00	\$0.00	\$0.00	<b>Priority:</b> W-2
<b>Total Cost</b>	<b>\$908,513.00</b>	<b>\$0.00</b>	<b>\$908,513.00</b>	

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: MOUNTAIN PARK PUMP STATION UPGRADE</b>					
<b>LOCATION:</b> SQUAK MOUNTAIN					
<b>DESCRIPTION:</b> Construct a new concrete block earthquake resistant structure around the existing pump station, demolish the old building, and modernize the pumps and electrical equipment.					
<b>JUSTIFICATION/BENEFITS:</b> The existing building is constructed of un-reinforced masonry, and the pumping system is undersized and inefficient.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> 75% Design including all survey, geotech, pump Sizing, station layout, technical specifications, most design drawings.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Water Fund	
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>	
2006 Estimate	\$0.00	\$0.00	\$0.00		
Year 2007	\$75,000.00	\$0.00	\$75,000.00	<b>Submitted By:</b>	
Year 2008	\$750,000.00	\$0.00	\$750,000.00	Brandon Cole	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> W - 7	<b>Project #:</b> To Be Assigned
Future Years	\$0.00	\$0.00	\$0.00		
<b>Total Cost</b>	<b>\$825,000.00</b>	<b>\$0.00</b>	<b>\$825,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: GROUND WATER TO REGIONAL MODIFICATIONS</b>					
<b>LOCATION:</b> ISSAQUAH VALLEY FLOOR					
<b>DESCRIPTION:</b> Design and construction of system improvements to convert a portion of the Valley Floor service area to Regional Water from groundwater supply. This involves the addition of several valves and 2,500 feet of waterline of sizes from 8-inch to 12-inch in various locations, and installation of a valving system at the West Side Reservoir to release regional water into the ground water system in the event of a large fire demand, consistent with results of 2003 Water Supply Operations Study.					
<b>JUSTIFICATION/BENEFITS:</b> Meet projected water supply demands through the year 2020 emphasizing conjunctive use of local groundwater and regional surface water supplies, consistent with policies regarding the integration of new regional supply into existing groundwater supply-based system.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b>					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> 90% Design water supply separation scheme.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Water Fund	
2006 Budget	\$50,000.00	\$0.00	\$50,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$00.00	\$0.00	\$00.00		
Year 2007	\$50,000.00	\$0.00	\$50,000.00	<b>Submitted By:</b>	
Year 2008	\$0.00	\$0.00	\$0.00	Brandon Cole	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$550,000.00	\$0.00	\$550,000.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February-06	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>	<b>Project #:</b> To Be Assigned
Future Years	\$0.00	\$0.00	\$0.00	W - 4	
<b>Total Cost</b>	<b>\$600,000.00</b>	<b>\$0.00</b>	<b>\$600,000.00</b>		

CITY OF ISSAQUAH

2007-2012 CAPITAL IMPROVEMENT PLAN

<b>PROJECT/EQUIPMENT TITLE: RISDON WELL SITE ELECTRICAL &amp; ELECTRONIC UPGRADES</b>				
<b>LOCATION:</b> 240 NE GILMAN BLVD				
<b>DESCRIPTION:</b> 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 1 <sup>st</sup> Ave NE (Shop), does not require any modification to receive data from the upgraded telemetering equipment.				
<b>JUSTIFICATION/BENEFITS:</b> 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Design and install new MCC and corresponding telemetry for the Risdon Well site, 240 NE Gilman Blvd				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Water fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$51,000.00	\$0.00	\$51,000.00	<b>Submitted By:</b> Gregory P. Keith, MPA
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Operations
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February 26, 2006
Year 2012	\$0.00	\$0.00	\$0.00	
Future Years	\$0.00	\$0.00	\$0.00	<b>Priority:</b> WTR-5
<b>Total Cost</b>	<b>\$51,000.00</b>	<b>\$0.00</b>	<b>\$51,000.00</b>	

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: PURCHASE VXU-MOBILE METER READING SYSTEM</b>				
<b>LOCATION:</b> PUBLIC WORKS OPERATIONS				
<b>DESCRIPTION:</b> The Vehicle Transceiver Unit (VXU) is a portable radio-based meter reading device which can be used in any vehicle providing 12-volt DC power. The operator sets up the system in the vehicle and drives along the meter route in proximity to the meters to be read. The meter reading data are collected while the vehicle drives the route at normal travel speeds.				
<b>JUSTIFICATION/BENEFITS:</b> Throughout the 1990s, the City required installation of Touch Read water meters. When the transition was made from entering readings by hand to electronic entry, the meter reading process took approximately 40 hours per month. After a decade of reading electronically and a 110% increase in the number of water meters to read, the meter reading process is now about 45 hours per month. The City is now poised to take advantage of the now-proven technology of reading water meters while driving at regular speed limits. Currently, it takes approximately 1-1/2 days to read Talus and Highlands. With the VXU system we could read both developments, at buildout, in about two hours.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Purchase and install the VXU Mobile Meter Reading system. Begin reading water meters with the system February, 2007.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Water fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$12,000.00	\$0.00	\$12,000.00	<b>Submitted By:</b> Gregory P. Keith, MPA
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Operations
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February 26, 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> WTR-3
Future Years	\$0.00	\$0.00	\$0.00	
<b>Total Cost</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$12,000.00</b>	<b>Project #:</b> CIPwtr22

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: TELEMETRY ALARM NOTIFICATION SYSTEM</b>				
<b>LOCATION:</b> PUBLIC WORKS OPERATIONS				
<b>DESCRIPTION:</b> Replace existing out-dated water, sewer and storm water alarm autodialer system with software based paging system.				
<b>JUSTIFICATION/BENEFITS:</b> Existing system has reached capacity and is no longer capable of providing the necessary detail when notifying on-call personnel of alarm conditions in the water, sewer and storm water (flood) systems.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> NA				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Purchase and install new system.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Water fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$8,000.00	\$0.00	\$8,000.00	<b>Submitted By:</b> Bret Heath
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Operations
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b>
Year 2012	\$0.00	\$0.00	\$0.00	
Future Years	\$0.00	\$0.00	\$0.00	<b>Priority:</b> WTR-4
<b>Total Cost</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: REPLACE WELL #1 MOTOR</b>				
<b>LOCATION:</b> 240 NE GILMAN BLVD (RISDON WELL #1)				
<b>DESCRIPTION:</b> Replace the vertical turbine motor for Risdon Well #1.				
<b>JUSTIFICATION/BENEFITS:</b> Replacing the motor for Well #1 will increase reliability; this motor is over 30 years in operation and has surpassed its expected life. A replacement motor will take approximately 12 weeks for delivery; Well # 1 is a significant water source for Issaquah and cannot be absent during warmer weather.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Purchase and install replacement Well #1 motor.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Water fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$7,500.00	\$0.00	\$7,500.00	<b>Submitted By:</b> Gregory P. Keith, MPA
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Operations
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> February 26, 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> WTR-1
Future Years	\$0.00	\$0.00	\$0.00	
<b>Total Cost</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>Project #:</b> CIPwtr21

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 464,274	\$ 424,168	\$ 576,404	\$ 425,392
Inspection Fees	3,426	3,000	4,646	3,000
Charges for Service	4,219,713	4,455,000	4,297,139	4,816,683
Licenses and Permits	3,335	2,000	5,638	2,000
Investment Interest	13,241	9,000	23,279	18,000
<b>TOTAL</b>	<b>\$ 4,703,989</b>	<b>\$ 4,893,168</b>	<b>\$ 4,907,106</b>	<b>\$ 5,265,075</b>

Table 13 Sewer Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Sewer Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>MAINTENANCE &amp; OPERATIONS</b>				
Salaries	\$ 152,490	\$ 182,849	\$ 173,450	\$ 239,416
Overtime	6,281	23,100	14,064	12,600
Benefits	63,182	85,440	70,528	104,330
Supplies	27,286	34,315	41,598	39,185
Professional Services	11,482	11,924	7,364	17,383
King County Charges METRO	2,577,860	2,817,725	2,742,290	3,141,283
Sewer TV Inspection	54,584	50,000	20,388	-
Utility Rate Study	-	25,000	24,180	-
Parcel Mapping	-	15,000	14,256	-
Excise Tax	63,126	70,500	42,209	70,500
Surveying	4,049	10,000	10,001	-
Other Service Charges	21,892	59,238	31,736	67,635
I/F Vehicle Repair/Replace	89,884	109,980	109,980	120,000
<b>Subtotal</b>	<b>\$ 3,072,116</b>	<b>\$ 3,495,071</b>	<b>\$ 3,302,044</b>	<b>\$ 3,812,332</b>

Sewer Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>INTERFUND TRANSACTIONS</b>				
Engineering Charges	\$ 238,400	\$ 228,132	\$ 228,132	\$ 246,400
Interfund Charges	191,369	212,460	212,078	205,392
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer - Debt Service	-	-	-	-
Transfer - Capital Fund	425,700	540,000	540,000	540,000
Transfer - Equipment Rental	-	-	-	25,000
<b>Subtotal</b>	<b>\$ 1,055,469</b>	<b>\$ 1,180,592</b>	<b>\$ 1,180,210</b>	<b>\$ 1,216,792</b>
Ending Fund Balance	576,404	217,505	424,852	235,951
<b>TOTAL SEWER FUND</b>	<b>\$ 4,703,989</b>	<b>\$ 4,893,168</b>	<b>\$ 4,907,106</b>	<b>\$ 5,265,075</b>

Table 14 Sewer Fund Expenditure Comparisons

**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:

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

## SEWER REVENUE BOND FUND

### REVENUES

Sewer Revenue Bond Fund	2007 Budget
Estimated Beginning Fund Balance January 1, 2007	\$ -
Investment Interest	-
Operating Transfers from Sewer Fund: Principal and Interest	-
<b>TOTAL</b>	<b>\$ -</b>

*Table 15 Sewer Revenue Bond Fund Revenue*

### EXPENDITURES

Sewer Revenue Bond Fund		2007 Budget
<b>Long Term Debt</b>		
Principal	\$ -	
Interest	-	
<b>Total Long Term Debt Service</b>		<b>\$ -</b>
Estimated Ending Fund Balance December 31, 2007		-
<b>TOTAL</b>		<b>\$ -</b>

*Table 16 Sewer Revenue Bond Fund Expenditures*

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*Note: All outstanding Sewer Revenue Bonds were called on June 1, 2000.*

## SEWER ULID DEBT FUND

### REVENUE

Sewer ULID Debt Fund	2007 Budget
Estimated Beginning Fund Balance January 1, 2007	\$ 650
Special Assessments	33,000
<b>TOTAL</b>	<b>\$ 33,650</b>

Table 17 Sewer ULID Debt Fund Revenue

### EXPENDITURES

Sewer ULID Debt Fund	2007 Budget
Special Assessment Principal	\$ 30,650
Special Assessment Interest	3,000
Estimated Ending Fund Balance December 31, 2007	-
<b>TOTAL</b>	<b>\$ 33,650</b>

Table 18 Sewer ULID Debt Fund Expenditures

### SEWER ULID BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/06 Outstanding Bond Balance
2003 Sewer ULID #22	10/01/03	\$155,811	5.0%	10/01/2013	\$50,723

Table 19 Sewer ULID Bond Summary

Note: 2007 represents the fourth payment on the Sewer Revenue Bond to the Equipment Rental 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 1,263,872	\$ 1,391,672	\$ 1,617,284	\$ 1,390,669
Investment Interest	44,267	20,000	80,605	50,000
Connection Fees/Contributions	124,290	75,000	108,938	75,000
Transfers-in - Sewer Fund	<u>425,700</u>	<u>540,000</u>	<u>540,000</u>	<u>540,000</u>
<b>TOTAL</b>	<b><u>\$ 1,858,129</u></b>	<b><u>\$ 2,026,672</u></b>	<b><u>\$ 2,346,827</u></b>	<b><u>\$ 2,055,669</u></b>

Table 20 Sewer Capital Projects Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Sewer Capital Projects Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Construction/Capital	\$ 222,752	\$ 1,619,108	\$ 794,560	\$ 1,073,000
Other Service Charges	18,093	-	-	-
Ending Fund Balance	<u>1,617,284</u>	<u>407,564</u>	<u>1,552,267</u>	<u>982,669</u>
<b>TOTAL</b>	<b><u>\$ 1,858,129</u></b>	<b><u>\$ 2,026,672</u></b>	<b><u>\$ 2,346,827</u></b>	<b><u>\$ 2,055,669</u></b>

Table 21 Sewer Capital Projects Fund Expenditure Comparisons

### SEWER CAPITAL PROJECTS LIST:

SEWER CAPITAL FUND PROJECTS	
7th Ave Trunk Main	\$ 600,000
Annual Sewer Main Rehabilitation Program	350,000
Manhole Rehabilitation	100,000
North Highlands Sewer Pump	<u>23,000</u>
<b>TOTAL SEWER CAPITAL PROJECTS</b>	<b><u>\$ 1,073,000</u></b>

Table 22 Sewer Capital Projects Fund Projects List

**MAJOR PROJECT DESCRIPTIONS**

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: 7TH AVENUE TRUNK MAIN</b>				
<b>LOCATION: 7TH AVE NW BETWEEN NW LOCUST AND HOLLY STREET</b>				
<b>DESCRIPTION:</b> Design and construction of approximately 925 feet of 16-inch diameter sewer main with associated manholes and service connections to the property line.				
<b>JUSTIFICATION/BENEFITS:</b> This will eliminate a constriction in a trunk main along 7th Ave NW between Holly and Juniper and replace sections of 15-inch sewer which has settlement problems.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Complete survey, geotech, and 70% drawings and specifications in 2006.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Complete plans and specifications and then construction of the Project.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Sewer Fund
2006 Budget	\$25,000.00	\$0.00	\$25,000.00	<b>Non-City Source:</b>
2006 Estimate	\$25,000.00	\$0.00	\$25,000.00	
Year 2007	\$600,000.00	\$0.00	\$600,000.00	<b>Submitted By:</b> Brandon Cole
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Engineering
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> S - 6
Future Years	\$0.00	\$0.00	\$0.00	
<b>Total Cost</b>	<b>\$625,000.00</b>	<b>\$0.00</b>	<b>\$625,000.00</b>	<b>Project #:</b> To Be Assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: SEWER MAIN REHABILITATION (PROGRAM)</b>				
<b>LOCATION:</b> CITY WIDE				
<b>DESCRIPTION:</b> This project involves the reconstruction and/or repair of approximately 3,000 to 6,000 lineal feet of sewer main annually.				
<b>JUSTIFICATION/BENEFITS:</b> These facilities have reached the end of their design life, and we have had localized failures. Infiltration and inflow are problems which METRO identified in the 1980's. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> 2005 - Relined roughly 3,000 feet of sewer main, most of this was 18" which cost much more per foot. 2006 - there is no activity planned because of the West Down Town Trunk Main project.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Reconstruction and/or repair of approximately 3,000 to 6,000 lineal feet of sewer main.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Sewer Fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$350,000.00	\$0.00	\$350,000.00	<b>Submitted By:</b> Brandon Cole
Year 2008	\$350,000.00	\$0.00	\$350,000.00	
Year 2009	\$350,000.00	\$0.00	\$350,000.00	<b>Department:</b> Public Works Engineering
Year 2010	\$350,000.00	\$0.00	\$350,000.00	
Year 2011	\$350,000.00	\$0.00	\$350,000.00	<b>Date:</b> February-06
Year 2012	\$350,000.00	\$0.00	\$350,000.00	<b>Priority:</b> S - 1
Future Years	\$1,500,000.00	\$0.00	\$1,500,000.00	
<b>Total Cost</b>	<b>\$3,600,000.00</b>	<b>\$0.00</b>	<b>\$3,600,000.00</b>	<b>Project #:</b> 220100

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: MANHOLE REHABILITATION (PROGRAM)</b>				
<b>LOCATION:</b> CITY WIDE				
<b>DESCRIPTION:</b> Identify, repair, restore, and renew leaking manholes, include lining, raising, inflow restrictor, or replacement.				
<b>JUSTIFICATION/BENEFITS:</b> 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> For 2005 rehabilitated several manholes along NW Sammamish Road including Pickering Sewer Pump Station, and in 2006 are planning to rehabilitate at least 40 manholes and continue assessment program to identify manholes in need of repair.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Continue to inventory, assess and prioritize sewer manholes for repair, and repair as many as budget allows each year.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Sewer Fund
2006 Budget	\$100,000.00	\$0.00	\$100,000.00	<b>Non-City Source:</b>
2006 Estimate	\$100,000.00	\$0.00	\$100,000.00	
Year 2007	\$100,000.00	\$0.00	\$100,000.00	<b>Submitted By:</b>
Year 2008	\$100,000.00	\$0.00	\$100,000.00	Brandon Cole
Year 2009	\$50,000.00	\$0.00	\$50,000.00	<b>Department:</b>
Year 2010	\$25,000.00	\$0.00	\$25,000.00	Public Works Engineering
Year 2011	\$25,000.00	\$0.00	\$25,000.00	<b>Date:</b> Public Works Engineering
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	S - 2
<b>Total Cost</b>	<b>\$400,000.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>Project #:</b> 220300

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NORTH HIGHLANDS SEWER PUMP</b>				
<b>LOCATION: NORTH HIGHLANDS SEWER LIFT STATION</b>				
<b>DESCRIPTION:</b> Spare sewer pump				
<b>JUSTIFICATION/BENEFITS:</b> 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 can 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> To purchase one spare sewer pump for the North Highlands lift station.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Sewer Fund
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$23,000.00	\$0.00	\$23,000.00	<b>Submitted By:</b> Todd C. Jensen
Year 2008	\$0.00	\$0.00	\$0.00	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b> Public Works Operations
Year 2010	\$0.00	\$0.00	\$0.00	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> 2/27/06
Year 2012	\$0.00	\$0.00	\$0.00	
Future Years	\$0.00	\$0.00	\$0.00	<b>Priority:</b> 5/5
<b>Total Cost</b>	<b>\$23,000.00</b>	<b>\$0.00</b>	<b>\$23,000.00</b>	

## 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<sup>2</sup>

Stormwater Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 439,513	\$ 200,163	\$ 299,347	\$ 406,549
Inspection Fees	18,175	10,000	20,080	15,000
Charges for Service	2,554,336	2,807,000	2,694,488	3,476,200
Investment Interest	13,811	15,000	20,574	18,000
<b>TOTAL</b>	<b>\$ 3,025,835</b>	<b>\$ 3,032,163</b>	<b>\$ 3,034,489</b>	<b>\$ 3,915,749</b>

Table 23 Stormwater Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Stormwater Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
<b>MAINTENANCE &amp; OPERATIONS</b>				
Salaries	\$ 305,582	\$ 418,352	\$ 394,666	\$ 485,793
Overtime	19,286	33,360	48,089	39,520
Benefits	135,196	188,244	174,494	216,350
Supplies	39,385	102,816	67,295	111,859
Professional Services	9,318	21,154	10,741	25,333
Utility Rate Update	-	25,000	25,000	-
Parcel Mapping	-	25,000	23,760	-
Floodplain Mapping	-	60,000	-	-
TV/Inspection of Lines	11,295	20,000	-	-
Surveying	8,099	20,000	20,001	-
Stormwater Rsrc Action Pgm	29,183	17,000	12,555	-
White Paper Analysis (#3 of 4 payments)	29,835	29,835	29,835	-
Other Service Charges	35,895	125,958	81,296	195,545
I/F Vehicle Repair/Replace	188,268	223,818	223,818	237,900
<b>Subtotal</b>	<b>\$ 811,342</b>	<b>\$ 1,310,537</b>	<b>\$ 1,111,550</b>	<b>\$ 1,312,300</b>
<b>INTERFUND TRANSACTIONS</b>				
Engineering Charges	\$ 411,200	\$ 511,536	\$ 511,536	\$ 675,235
Interfund Charges	185,402	220,031	204,084	238,316

<sup>2</sup> Included in the Stormwater Fund is a \$2.00 per month increase (\$10.34 to \$12.34)

<b>Stormwater Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer - Debt Service	299,544	289,980	289,980	278,004
Transfer - Capital Fund	679,200	170,004	170,004	800,004
Transfer to Resource Conservation	84,800	77,225	77,225	86,000
Transfer - Equipment Rental	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>38,000</u>
<b>Subtotal</b>	<b>\$ 1,915,146</b>	<b>\$ 1,523,776</b>	<b>\$ 1,507,829</b>	<b>\$ 2,315,559</b>
Ending Fund Balance	<u>299,347</u>	<u>197,850</u>	<u>415,110</u>	<u>287,890</u>
<b>TOTAL</b>	<b><u>\$ 3,025,835</u></b>	<b><u>\$ 3,032,163</u></b>	<b><u>\$ 3,034,489</u></b>	<b><u>\$ 3,915,749</u></b>

*Table 24 Stormwater Fund Expenditure Comparisons*

## STORMWATER REVENUE BOND FUND

### REVENUE

Stormwater Revenue Bond Fund	2007 Budget
Estimated Beginning Fund Balance January 1, 2007	\$ 329,348
Investment Interest	17,000
Operating Transfers from Stormwater Fund: Principal and Interest	<u>278,004</u>
<b>TOTAL</b>	<b><u>\$ 624,352</u></b>

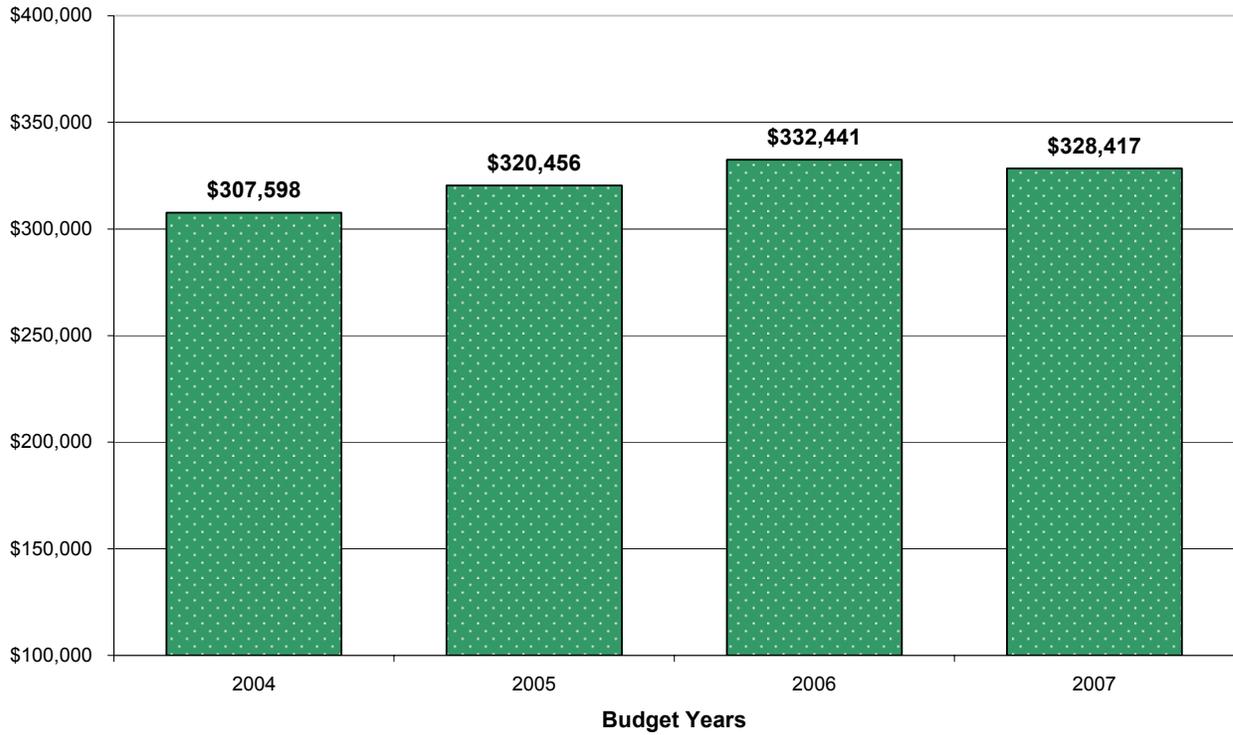
Table 25 Stormwater Revenue Bond Fund Revenue

### EXPENDITURES

Stormwater Revenue Bond Fund		2007 Budget
<b>Long Term Debt - Principal</b>		
1998 Revenue Bond	\$ 95,000	
2001 Revenue Bond	<u>60,000</u>	
<b>Total Principal</b>		<b>\$ 155,000</b>
<b>Long Term Debt - Interest</b>		
1998 Revenue Bond	\$ 72,315	
2001 Revenue Bond	<u>68,620</u>	
<b>Total Interest</b>		<b>\$ 140,935</b>
<b>Long Term Debt Service Total</b>		<b><u>295,935</u></b>
Estimated Ending Fund Balance December 31, 2007		<u>328,417</u>
<b>TOTAL</b>		<b><u>\$ 624,352</u></b>

Table 26 Stormwater Revenue Bond Fund Expenditures

**Stormwater Revenue Bond Fund**  
*Ending Fund Balance*



*Figure 2 Stormwater Revenue Bond Fund Ending Fund Balance Comparison*

**STORMWATER REVENUE BOND SUMMARY**

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/06 Outstanding Bond Balance
1998 Revenue Bond	8/15/98	\$2,000,000	5.38%	12/1/2017	\$1,365,000
2001 Revenue Bond	12/1/01	\$1,600,000	5.25%	12/1/2021	\$1,320,000

*Table 27 Stormwater Revenue Bond Summary*

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 137,815	\$ 303,464	\$ 382,790	\$ 233,170
Grants	25,000	390,000	50,000	390,000
Revenue Bond Proceeds	-	-	-	-
Contributions	56,902	30,000	62,867	60,000
Transfers-in - Stormwater Fund	679,200	170,004	170,004	800,004
Transfers-in - Mitigation Fund	-	170,936	170,936	-
Impervious Surface Fees	18,252	15,000	19,617	20,000
Investment Interest	12,088	7,000	24,821	7,000
Interfund Loan Proceeds	-	-	-	-
<b>TOTAL</b>	<b><u>\$ 929,257</u></b>	<b><u>\$ 1,086,404</u></b>	<b><u>\$ 881,035</u></b>	<b><u>\$ 1,510,174</u></b>

*Table 28 Stormwater Capital Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Stormwater Capital Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Other Services and Charges	\$ 23,128	\$ -	\$ -	\$ -
Construction/Capital	292,187	970,773	552,154	1,140,000
Debt Issue Costs	-	-	-	-
Public Works Trust Fund Loan Debt	69,872	69,260	69,260	68,647
Interfund Loan Interest	1,280	-	-	-
Interfund Loan Payment	160,000	-	-	-
Ending Fund Balance	<u>382,790</u>	<u>46,371</u>	<u>259,621</u>	<u>301,527</u>
<b>TOTAL</b>	<b><u>\$ 929,257</u></b>	<b><u>\$ 1,086,404</u></b>	<b><u>\$ 881,035</u></b>	<b><u>\$ 1,510,174</u></b>

*Table 29 Stormwater Capital Fund Expenditure Comparisons*

**PW TRUST FUND LOAN DEBT SUMMARY**

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/06 Outstanding Bond Balance
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.0%	7/1/2019	\$735,497

*Table 30 Public Works Trust Fund Loan Debt Summary***CAPITAL PROJECTS LIST:**

<b>STORMWATER CAPITAL FUND PROJECTS</b>	
Tributary 0170 Drainage Improvements	\$ 795,000
Annual Stormwater Rehabilitation Program	160,000
Habitat Preservation & Stream Restoration	100,000
North Fork Restoration	25,000
Squak Valley Stream Restoration	25,000
East Sunset Storm Drains	20,000
Sycamore Restoration (Phase II)	15,000
<b>TOTAL STORMWATER CAPITAL PROJECTS</b>	<b>\$ 1,140,000</b>

*Table 31 Stormwater Capital Projects Fund Project List*

**MAJOR PROJECT DESCRIPTIONS**

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: TRIBUTARY 0170 DRAINAGE SYSTEM IMPROVEMENTS</b>				
<b>LOCATION:</b> TRIBUTARY 0170 DITCH BETWEEN SR-900 AND TIBBETTS CREEK				
<b>DESCRIPTION:</b> 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, and Tributary 0170 Drainage Improvements).				
<b>JUSTIFICATION/BENEFITS:</b> 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> FEMA grant application in 2005; and design, permitting in 2006. Delay in FEMA grant approval has delayed construction until 2007. Increase construction costs, unanticipated permit requirements and altered construction assumptions to avoid road closures have increased the total project cost.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Follow-up maintenance on mitigation per permit requirements.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$21,788.00	\$0.00	\$21,788.00	Stormwater Capital
2006 Budget	\$112,445.00	\$390,000.00	\$502,445.00	<b>Non-City Source:</b>
2006 Estimate	\$40,445.00	\$0.00	\$40,445.00	FEMA Pre-Disaster Mitigation Grant
Year 2007	\$405,000.00	\$390,000.00	\$795,000.00	<b>Submitted By:</b>
Year 2008	\$5,000.00	\$0.00	\$5,000.00	Kerry Ritland
Year 2009	\$5,000.00	\$0.00	\$5,000.00	<b>Department:</b>
Year 2010	\$2,000.00	\$0.00	\$2,000.00	Public Works Engineering
Year 2011	\$2,000.00	\$0.00	\$2,000.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	ST - 2
<b>Total Cost</b>	<b>\$481,233.00</b>	<b>\$390,000.00</b>	<b>\$871,233.00</b>	<b>Project #:</b> 331400

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: STORM DRAINAGE REHABILITATION AND IMPROVEMENTS</b>				
<b>LOCATION:</b> CITY-WIDE				
<b>DESCRIPTION:</b> This project involves reconstruction or repair of storm drain pipes and culverts that are structurally deficient and may fail or have design deficiencies that lead to local flood hazards with associated high maintenance costs, and construction of new small drainage projects to address drainage problems. Examples include replacement of rusted 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, and drainage improvements to mitigate localized flooding problems.				
<b>JUSTIFICATION/BENEFITS:</b> Benefits of these improvements 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 Operation 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Relining of CMP culverts on West Sunset Way, Front St. at Gilman Blvd, and East Lake Sammamish Parkway.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Rehabilitation of stream drainage behind BMC West and other small drainage improvements.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Stormwater Capital
2006 Budget	\$200,000.00	\$0.00	\$200,000.00	<b>Non-City Source:</b>
2006 Estimate	\$200,000.00	\$0.00	\$200,000.00	
Year 2007	\$160,000.00	\$0.00	\$160,000.00	<b>Submitted By:</b> Kerry Ritland
Year 2008	\$250,000.00	\$0.00	\$250,000.00	
Year 2009	\$250,000.00	\$0.00	\$250,000.00	<b>Department:</b> Public Works Engineering
Year 2010	\$250,000.00	\$0.00	\$250,000.00	
Year 2011	\$250,000.00	\$0.00	\$250,000.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b> ST - 1
Future Years	\$0.00	\$0.00	\$0.00	
<b>Total Cost</b>	<b>\$1,360,000.00</b>	<b>\$0.00</b>	<b>\$1,360,000.00</b>	<b>Project #:</b> 330300

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: STREAM HABITAT RESTORATION</b>					
<b>LOCATION:</b> ISSAQUAH CREEK, NORTH FORK ISSAQUAH CREEK, AND EAST FORK ISSAQUAH CREEK					
<b>DESCRIPTION:</b> 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.					
<b>JUSTIFICATION/BENEFITS:</b> This restoration program implements projects identified in the Acquisition and Restoration Plan for Open Space and Wildlife Habitat 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 resulted 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.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b>					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Implementation of a small scale restoration project on a local stream, consistent with the recommendations of the Acquisition and Restoration Plan for Open Space and Wildlife Habitat. Includes design, permitting and construction.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Stormwater Capital	
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>	
2006 Estimate	\$0.00	\$0.00	\$0.00	State or Federal grant	
Year 2007	\$50,000.00	\$50,000.00	\$100,000.00	<b>Submitted By:</b>	
Year 2008	\$0.00	\$0.00	\$0.00	Kerry Ritland	
Year 2009	\$75,000.00	\$75,000.00	\$150,000.00	<b>Department:</b>	
Year 2010	\$75,000.00	\$75,000.00	\$150,000.00	Public Works Engineering	
Year 2011	\$75,000.00	\$75,000.00	\$150,000.00	<b>Date:</b> June 2006	
Year 2012	\$75,000.00	\$75,000.00	\$150,000.00	<b>Priority:</b>	<b>Project #:</b>
Future Years	\$0.00	\$0.00	\$0.00	ST-6	To Be Assigned
<b>Total Cost</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>	<b>\$700,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: NORTH FORK RESTORATION</b>					
<b>LOCATION:</b> NORTH FORK ISSAQUAH CREEK					
<b>DESCRIPTION:</b> Stream restoration along the North Fork Issaquah Creek, incorporating the stream reach from approximately 270 feet south of the King County East Lake Sammamish Trail north to SE 60 <sup>th</sup> Street.					
<b>JUSTIFICATION/BENEFITS:</b> The stream in this location is immediately adjacent to SE 62 <sup>nd</sup> Street and 221 <sup>st</sup> Place SE and, as such, the riparian zone is significantly degraded. Habitat improvements will benefit fish and wildlife in this stream and along this corridor.					
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Capital project development and pre-design work, including easements, land surveying, defining property needs, wetland identifications, current habitat conditions, and conceptual designs.					
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Preliminary design and development of budget estimate for 2008 construction.					
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>	
Prior Years	\$0.00	\$0.00	\$0.00	Stormwater Capital	
2006 Budget	\$50,000.00	0	\$50,000.00	<b>Non-City Source:</b>	
2006 Estimate	\$50,000.00	0	\$50,000.00	0	
Year 2007	\$25,000.00	0	\$25,000.00	<b>Submitted By:</b>	
Year 2008	\$500,000.00	\$0.00	\$500,000.00	Kerry Ritland	
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>	
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering	
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> 0	
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>	<b>Project #:</b> To be assigned
Future Years	\$0.00	\$0.00	\$0.00	ST-	
<b>Total Cost</b>	<b>\$575,000.00</b>	<b>\$0.00</b>	<b>\$575,000.00</b>		

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: SQUAK VALLEY PARK STREAM RESTORATION</b>				
<b>LOCATION:</b> SOUTH END OF CITY ON ISSAQUAH CREEK, IN SQUAK VALLEY PARK				
<b>DESCRIPTION:</b> 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.				
<b>JUSTIFICATION/BENEFITS:</b> 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Previous studies conducted by U.S. Army Corps of Engineers began in 1999, leading to a proposed design in 2004. This project was contingent on Federal funding from the U.S. Army Corps of Engineers. That source of funding is now considered to be unavailable.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Pre-design, permitting, and grant applications.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$6,178.00	\$0.00	\$6,178.00	Stormwater Capital
2006 Budget	\$5,000.00	\$0.00	\$5,000.00	<b>Non-City Source:</b>
2006 Estimate	\$1,000.00	\$0.00	\$1,000.00	Various restoration grants
Year 2007	\$25,000.00	\$0.00	\$25,000.00	<b>Submitted By:</b>
Year 2008	\$1,000.00	\$0.00	\$1,000.00	Kerry Ritland
Year 2009	\$350,000.00	\$350,000.00	\$700,000.00	<b>Department:</b>
Year 2010	\$2,000.00	\$0.00	\$2,000.00	Public Works Engineering
Year 2011	\$2,000.00	\$0.00	\$2,000.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	ST-9
<b>Total Cost</b>	<b>\$391,178.00</b>	<b>\$350,000.00</b>	<b>\$741,178.00</b>	<b>Project #:</b> 330100

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: EAST SUNSET STORM DRAINS</b>				
<b>LOCATION:</b> EAST SUNSET WAY FROM 2ND AVE TO SUNSET INTERCHANGE				
<b>DESCRIPTION:</b> Construct storm drainage facilities along 1750-feet of East Sunset Way, between 2nd Ave SE and 6th Ave SE, 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. Paving will be coordinated with Pavement Management Program, and sidewalk installation/repair will be coordinated with sidewalk improvement program.				
<b>JUSTIFICATION/BENEFITS:</b> East Sunset Way between 2nd Avenue and the Sunset Interchange does not have any storm drainage facilities. This heavily travelled street has gravel shoulders that are eroded during heavy rains, creating poor water quality and a frequent maintenance problem for Public Works Operations. Runoff currently disperses onto neighboring properties, creating a drainage nuisance, or flows westerly until it reaches the underground storm drainage system on 2nd Avenue. (Note: East Sunset Way improvements are also identified in the Transportation Improvement Program for 2010 or beyond, subject to grant funding; design of the storm drainage improvements will be coordinated with the future street improvement concepts to help avoid potential conflicts with future road improvements.)				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> N/A				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Surveying and design.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Stormwater Capital
2006 Budget	\$0.00	\$0.00	\$0.00	<b>Non-City Source:</b>
2006 Estimate	\$0.00	\$0.00	\$0.00	
Year 2007	\$20,000.00	\$0.00	\$20,000.00	<b>Submitted By:</b>
Year 2008	\$225,000.00	\$0.00	\$225,000.00	Kerry Ritland
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	ST-7
<b>Total Cost</b>	<b>\$245,000.00</b>	<b>\$0.00</b>	<b>\$245,000.00</b>	<b>Project #:</b> To Be Assigned

**CITY OF ISSAQUAH  
2007-2012 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT/EQUIPMENT TITLE: SYCAMORE AREA HABITAT IMPROVEMENTS (PHASE 2)</b>				
<b>LOCATION:</b> NORTH OF SYCAMORE NEIGHBORHOOD ALONG ISSAQUAH CREEK				
<b>DESCRIPTION:</b> This project is located on City property and will include 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.				
<b>JUSTIFICATION/BENEFITS:</b> 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.				
<b>PRIOR YEAR ACCOMPLISHMENTS (including 2006 estimate):</b> Earlier habitat improvements (Phase 1) were constructed in 2004. Grants were applied for in 2005 for additional improvements. Upon award of KCD grant, project funding was authorized in 2006 through an Agenda Bill. Additional grant (Waterworks) was obtained mid-year. Construction completed in 2006.				
<b>YEAR 2007 ANTICIPATED ACCOMPLISHMENT:</b> Completion of planting phase of construction project, and follow-up maintenance on mitigation per permit requirements.				
	<b>City Share of Cost</b>	<b>Non-City Share</b>	<b>Total Amount</b>	<b>City Revenue Source:</b>
Prior Years	\$0.00	\$0.00	\$0.00	Stormwater Capital
2006 Budget	\$50,000.00	\$50,000.00	\$100,000.00	<b>Non-City Source:</b>
2006 Estimate	\$35,000.00	\$65,000.00	\$100,000.00	KCD and Waterworks Grants
Year 2007	\$5,000.00	\$10,000.00	\$15,000.00	<b>Submitted By:</b>
Year 2008	\$0.00	\$0.00	\$0.00	Kerry Ritland
Year 2009	\$0.00	\$0.00	\$0.00	<b>Department:</b>
Year 2010	\$0.00	\$0.00	\$0.00	Public Works Engineering
Year 2011	\$0.00	\$0.00	\$0.00	<b>Date:</b> June 2006
Year 2012	\$0.00	\$0.00	\$0.00	<b>Priority:</b>
Future Years	\$0.00	\$0.00	\$0.00	ST - 4
<b>Total Cost</b>	<b>\$40,000.00</b>	<b>\$75,000.00</b>	<b>\$115,000.00</b>	<b>Project #:</b> 331700

# 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 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 75,214	\$ 87,514	\$ 89,396	\$ 89,396
Investment Interest	2,773	2,500	4,422	4,000
Transfers in from General Fund	24,000	24,000	24,000	32,400
<b>TOTAL</b>	<b>\$ 101,987</b>	<b>\$ 114,014</b>	<b>\$ 117,818</b>	<b>\$ 125,796</b>

Table 1 Unemployment Insurance Benefit Fund/Accrued Benefit Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Unemployment Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Unemployment Claims	\$ 12,591	\$ 45,000	\$ 25,899	\$ 45,000
Long Term Care (LEOFF I)	-	-	-	-
Ending Fund Balance	89,396	69,014	91,919	80,796
<b>TOTAL</b>	<b>\$ 101,987</b>	<b>\$ 114,014</b>	<b>\$ 117,818</b>	<b>\$ 125,796</b>

Table 2 Unemployment Insurance Benefit Fund/Accrued Benefit Fund Expenditure Comparisons

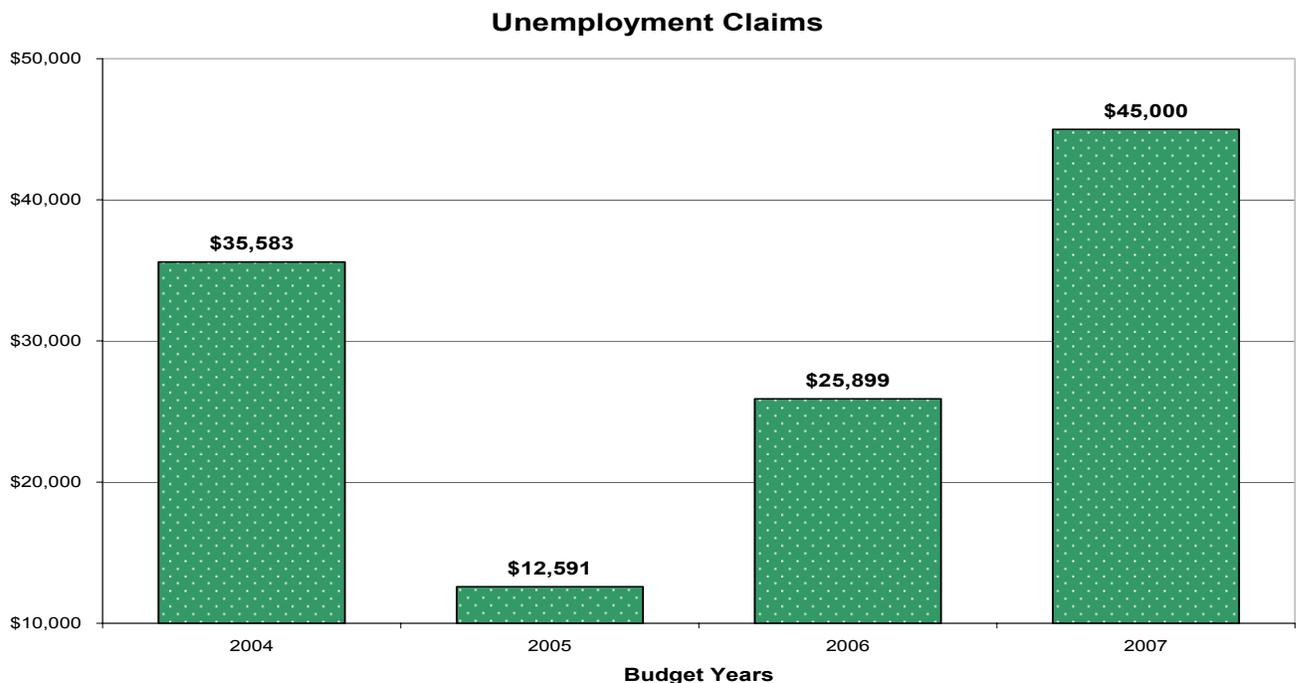


Figure 1 Unemployment Claims by Year

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 27,930	\$ 57,496	\$ 57,841	\$ 122,576
Investment Interest	1,770	1,500	5,977	5,500
Interfund Insurance Charges	<u>550,500</u>	<u>607,000</u>	<u>589,500</u>	<u>665,016</u>
<b>TOTAL</b>	<b><u>\$ 580,200</u></b>	<b><u>\$ 665,996</u></b>	<b><u>\$ 653,318</u></b>	<b><u>\$ 793,092</u></b>

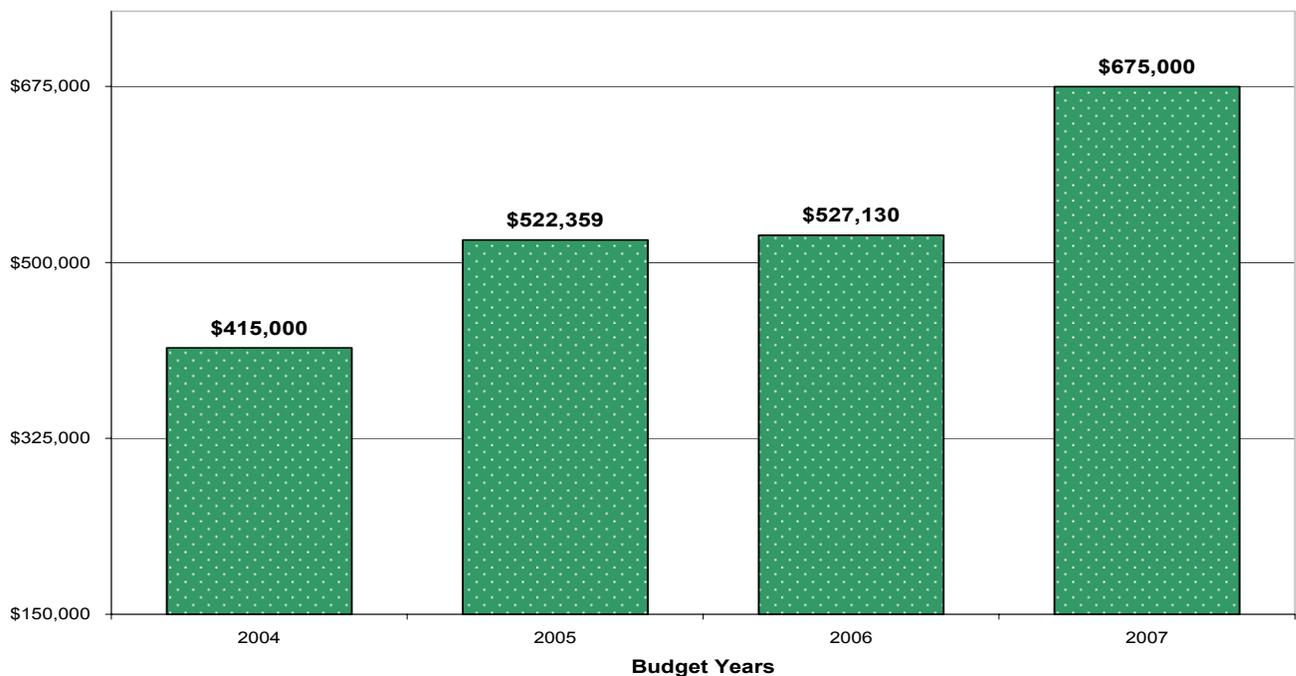
*Table 3 Insurance Fund Revenue Comparisons*

### EXPENDITURE COMPARISONS

Insurance Fund	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Other Services & Charges	\$ 522,359	\$ 650,000	\$ 527,130	\$ 675,000
Ending Fund Balance	<u>57,841</u>	<u>15,996</u>	<u>126,188</u>	<u>118,092</u>
<b>TOTAL</b>	<b><u>\$ 580,200</u></b>	<b><u>\$ 665,996</u></b>	<b><u>\$ 653,318</u></b>	<b><u>\$ 793,092</u></b>

*Table 4 Insurance Fund Expenditure Comparisons*

### Insurance Premiums



*Figure 2 Insurance Premiums Comparison by Year*

## 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	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Beginning Fund Balance	\$ 4,082,583	\$ 4,393,684	\$ 2,498,858	\$ 3,220,819
Charges for Services	588,012	818,396	818,396	867,600
Replacement Charges	993,549	1,139,784	1,158,491	1,233,924
Investment Interest	126,363	115,000	141,588	184,400
Insurance Reimbursement	72,849	-	2,481	-
Interfund Loan Repayment	560,000	-	-	2,000,000
Interfund Interest	8,313	-	70,000	2,800
Transfers-In - Capital Fund	-	195,000	195,000	74,100
Transfers-In - Utility Funds	110,000	110,000	110,000	138,000
Sale/Rental of Fixed Assets	<u>25,577</u>	<u>-</u>	<u>32,750</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 6,567,246</u></b>	<b><u>\$ 6,771,864</u></b>	<b><u>\$ 5,027,564</u></b>	<b><u>\$ 7,721,643</u></b>

Table 5 Equipment Rental Fund Revenue Comparisons

### EXPENDITURE COMPARISONS

Equipment Rental Fund <sup>(1)</sup>	2005 Actual	2006 Budget	2006 Actual	2007 Budget
Salaries	\$ 265,076	\$ 279,301	270,160	\$ 290,325
Overtime	10,977	22,000	13,667	22,000
Benefits	109,509	124,715	102,799	117,150
Supplies	136,865	196,021	187,975	189,633
Fuel	142,239	182,050	174,025	183,350
Other Services & Charges	244,021	310,504	287,006	349,405
Capital Outlay - Replacement/New	659,701	789,600	650,684	1,285,700
Interfund Loan Issued	2,500,000	-	-	-
Ending Fund Balance	<u>2,498,858</u>	<u>4,867,673</u>	<u>3,341,248</u>	<u>5,284,080</u>
<b>TOTAL</b>	<b><u>\$ 6,567,246</u></b>	<b><u>\$ 6,771,864</u></b>	<b><u>\$ 5,027,564</u></b>	<b><u>\$ 7,721,643</u></b>

Table 6 Equipment Rental Fund Expenditure Comparisons

<sup>1</sup> Funding (\$266,195) 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**

<b>EQUIPMENT RENTAL FUND - NEW</b>	
Public Works Operations - Service Truck	\$ 69,000
Public Works Operations - Service Truck	69,000
Public Works Operations - Utility Truck	45,100
Building Maintenance - Service Van	29,000
<b>TOTAL CAPITAL EQUIPMENT - NEW</b>	<b>\$ 212,100</b>
<b>EQUIPMENT RENTAL FUND - REPLACEMENT RESERVES</b>	
Replace Network Servers	\$ 30,000
Financial System Upgrades	35,000
Parks Maintenance Management System	14,900
IT Data Backup Upgrades	18,000
Public Works Engineering Cost Accounting Module	60,000
Replace Police 800 MHz Radios	30,000
Replace 2 Cable TV Cameras	14,000
Replace Building Review Truck #280	26,000
Replace Motor Pool Car #505	26,000
Replace Parks Tractor #415	50,000
Replace Parks Truck #429	23,000
Replace Police Chief Car #103	26,500
Replace Police Jail Van #104	20,500
Replace Police SUV #132	40,000
Replace Police Motorcycle #150	29,700
Replace Police Patrol Car #151	36,000
Replace Police Patrol Car #152	36,000
Replace Police Patrol Car #153	36,000
Replace PW Jet Vactor #216	350,000
Replace PW Backhoe #214	114,500
Replace PW Van #277	22,000
Replace PW Slope Mower #2119	35,500
<b>TOTAL CAPITAL FROM REPLACEMENT RESERVES</b>	<b>\$ 1,073,600</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,285,700</b>

Table 7 Equipment Rental Fund Capital Outlays

## **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, development review services, and environmental stewardship 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.

#### **2007 WORK PLAN FOCUS**

- ▮ Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply **(City Goal #10)**
- ▮ Continue work to study, design and construct a variety of transportation-related improvements to improve mobility **(City Goal #1 & #9)**
- ▮ Intelligent Transportation System: Advertise and award a single construction contract for the remaining corridors. **(City Goal #1 & #2)**
- ▮ 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)**
- ▮ Improve conveyance and fish habitat in Tributary 0170 **(City Goal #5)**
- ▮ Participate and comment on the Draft NPDES permit being prepared by the Department of Ecology for Phase II permitting. Develop and/or adjust Stormwater programs to meet the requirements of the permit issued by Ecology. **(City Goal #5 & #10)**

#### **MDRT & RCO 2007 WORK PLAN FOCUS**

- ▮ Review/Approve/Inspect approximately 400+ building permits **(City Goals #2 & #9)**
- ▮ MDRT Evaluation **(City Goal #3)**
- ▮ Issaquah Highlands Town Center planning/construction/inspection **(City Goals #2 & #9)**
- ▮ Affordable Housing in Villages **(City Goals #2 & #9)**

- ▮ Division 18 - Elementary School site construction/inspection (**City Goals #2 & #9**)
- ▮ Improve temporary erosion and sedimentation control (TESC) (**City Goal #5**)
- ▮ Implementation of Shared Stormwater Plan (**City Goal #2**)
- ▮ Compensatory detention (**City Goal #5**)
- ▮ LifeCare Services/TimberRidge building permit/construction/inspection (**City Goal #2**)
- ▮ Support the continuation of sustainable development and green building techniques (**City Goals #2 & #9**)
- ▮ Improve mobility through new park and ride facilities and non-motorized routes (**City Goal #1**)
- ▮ Improve confidence in government by seeking feedback from all customer groups and implementing changes (**City Goal #3**)
- ▮ Facilitate park and recreational facilities in the villages (**City Goal #4**)
- ▮ Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs (**City Goals #1**)
- ▮ 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 Goals #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**)

**REVENUE COMPARISONS**

<b>Engineering Services Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Beginning Fund Balance	\$ 348,210	\$ 437,510	\$ 612,474	\$ 700,510
<b>Operation Charges for Service:</b>				
Street Operations	\$ 508,800	\$ 687,600	\$ 687,600	\$ 820,800
Water Operations	441,600	361,968	361,968	606,500
Sewer Operations	238,400	228,132	228,132	246,400
Stormwater Operations	411,200	511,536	511,536	675,235
Interest	3,796	10,000	34,706	30,000
Other Charges	<u>191,843</u>	<u>130,000</u>	<u>141,051</u>	<u>110,000</u>
<b>Subtotal</b>	<b>1,795,639</b>	<b>1,929,236</b>	<b>1,964,993</b>	<b>2,488,935</b>
<b>Labor Charges to Capital Projects:</b>				
Street Projects	\$ 363,886	\$ 265,000	\$ 153,682	\$ 300,000
Water Projects	57,034	80,000	136,609	85,000
Sewer Projects	18,900	35,000	57,906	50,000
Stormwater Projects	46,264	50,000	39,703	75,000
Other Projects	<u>109,392</u>	<u>30,000</u>	<u>164,379</u>	<u>150,000</u>
<b>Subtotal</b>	<b>595,476</b>	<b>460,000</b>	<b>552,279</b>	<b>660,000</b>
<b>TOTAL</b>	<b>\$ 2,739,325</b>	<b>\$ 2,826,746</b>	<b>\$ 3,129,746</b>	<b>\$ 3,849,445</b>

Table 8 Engineering Services Fund Revenue Comparisons

**EXPENDITURE COMPARISONS**

<b>Engineering Services Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Salaries	\$ 1,474,197	\$ 1,587,773	\$ 1,572,751	\$ 1,838,321
Overtime	17,510	18,000	20,998	22,000
Benefits	518,980	600,195	552,606	663,115
Supplies	28,897	43,220	30,656	63,175
Professional Services	36,106	112,000	100,966	75,500
Professional Svcs - Utility Specific	-	-	-	454,335
Other Service Charges	51,161	58,062	56,995	65,750
Ending Fund Balance	<u>612,474</u>	<u>407,496</u>	<u>794,774</u>	<u>667,249</u>
<b>TOTAL</b>	<b><u>\$ 2,739,325</u></b>	<b><u>\$ 2,826,746</u></b>	<b><u>\$ 3,129,746</u></b>	<b><u>\$ 3,849,445</u></b>

*Table 9 Public Works Engineering Expenditure Comparisons*

## **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**

<b>Kerola Trust Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Beginning Fund Balance	\$ 20,228	\$ 2,000	\$ 272	\$ -
Kerola Trust Donation	-	-	-	-
Investment Interest	471	50	-	-
<b>TOTAL</b>	<b>\$ 20,699</b>	<b>\$ 2,050</b>	<b>\$ 272</b>	<b>\$ -</b>

*Table 10 Kerola Trust Fund Revenue Comparisons*

### **EXPENDITURE COMPARISONS**

<b>Kerola Trust Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Tibbetts Valley Park Improvements	\$ 20,428	\$ 2,050	\$ 272	\$ -
Ending Fund Balance	271	-	-	-
<b>TOTAL</b>	<b>\$ 20,699</b>	<b>\$ 2,050</b>	<b>\$ 272</b>	<b>\$ -</b>

*Table 11 Kerola Trust Fund Expenditure Comparisons*

### **REVENUE COMPARISONS**

<b>Rowley Trust Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Beginning Fund Balance	\$ 59,335	\$ 2,000	\$ 1,153	\$ -
Rowley Trust Donation	-	-	-	-
Investment Interest	1,572	50	-	-
<b>TOTAL</b>	<b>\$ 60,907</b>	<b>\$ 2,050</b>	<b>\$ 1,153</b>	<b>\$ -</b>

*Table 12 Rowley Trust Fund Revenue Comparisons*

### **EXPENDITURE COMPARISONS**

<b>Rowley Trust Fund</b>	<b>2005 Actual</b>	<b>2006 Budget</b>	<b>2006 Actual</b>	<b>2007 Budget</b>
Recreation Improvements	\$ 59,754	\$ 2,050	\$ 1,153	\$ -
Ending Fund Balance	1,153	-	-	-
<b>TOTAL</b>	<b>\$ 60,907</b>	<b>\$ 2,050</b>	<b>\$ 1,153</b>	<b>\$ -</b>

*Table 13 Rowley Trust Fund Expenditure Comparisons*

Supplemental  
Schedules,  
Financial Policies,  
Workload  
Indicators &  
Statistics

# SUPPLEMENTAL SCHEDULES

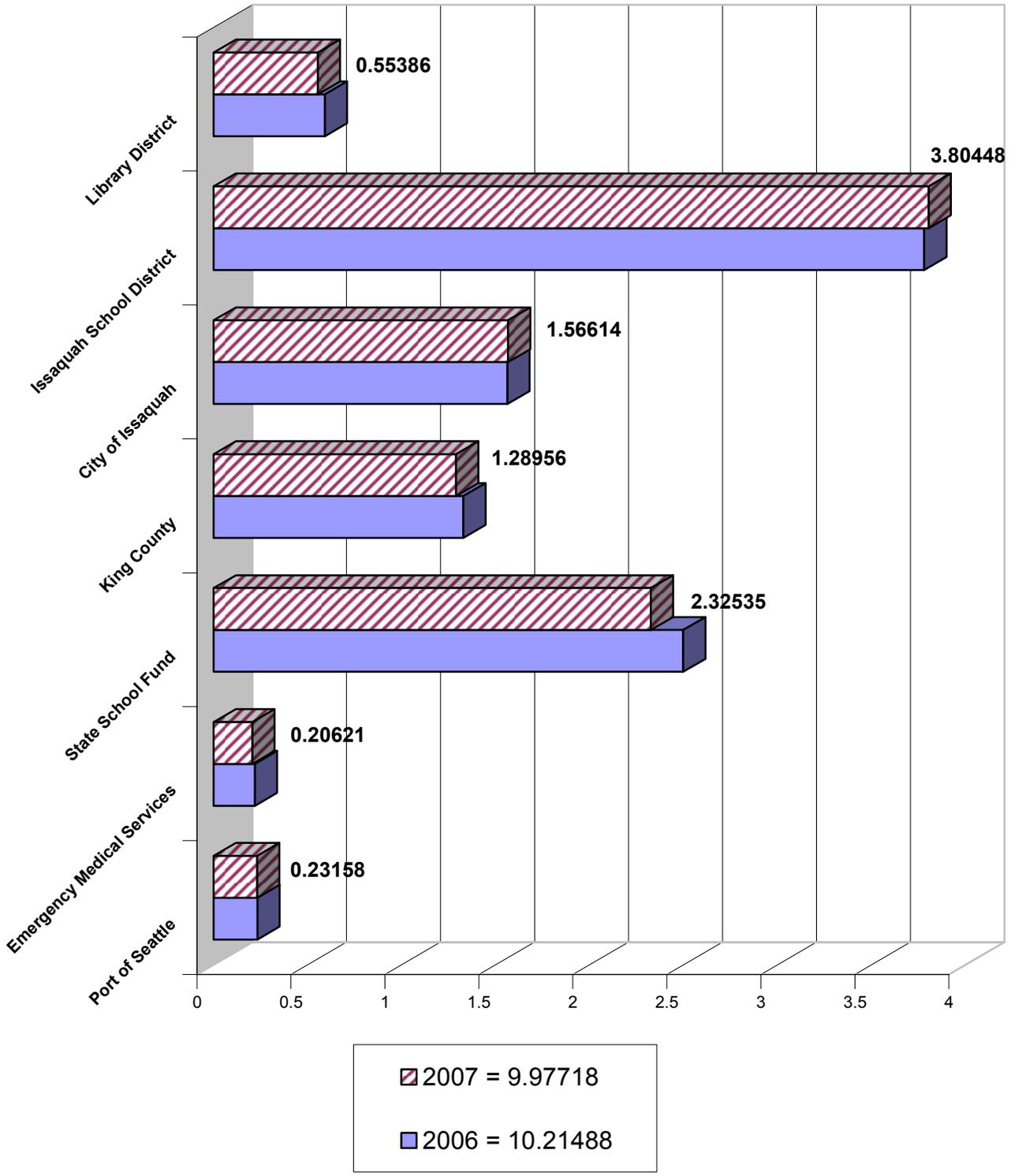
## PROPERTY TAX DISTRIBUTION

	2005	2006	2007
Population	17,060	19,570	-
Assessed Valuation	\$ 3,336,875,663	\$ 3,734,157,054	\$ 4,416,915,927
<b>REGULAR TAX LEVY</b>			
General Fund	\$ 4,189,035	\$ 4,665,900	\$ 5,431,730
Rate/\$1000	1.29209	1.25007	1.22973
<b>G. O. BOND EXCESS LEVIES</b>			
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
<b>TOTAL</b>	<b>\$ 815,000</b>	<b>\$ 943,190</b>	<b>\$ 1,415,000</b>
Rate/\$1,000	0.30647	0.31276	0.33641
<b>Total Rate/\$1,000 of Assessed Value (Regular &amp; Excess Levies)</b>	<b>1.59856</b>	<b>1.56283</b>	<b>1.56614</b>

Table 1 Property Tax Distribution

### 2007 PROPERTY TAX RATE COMPARISON

(Rate per \$1,000 Assessed Value)



## PROPERTY TAX HISTORY

Year	Tax Based Total Assessed Valuation <sup>1</sup>	% Inc. From Prior Year	New Construction	Annexed Property	Property Tax Statutory Limit (3.16/1,000)	Regular Property Tax Levied with 101% Lid <sup>2</sup>	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
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	-
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	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	2.54	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	652.02	(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

Table 2 Property Tax History

<sup>1</sup> 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.

<sup>2</sup> Changed to 101% Lid in 2002.

**TAX REVENUE BY SOURCE**

<b>Fiscal Year</b>	<b>Sales Tax</b>	<b>Property Taxes</b>	<b>Utility Taxes</b>	<b>Business &amp; Occupations Taxes</b>	<b>Real Estate Excise Tax</b>	<b>Other Taxes <sup>3</sup></b>	<b>State Shared Taxes <sup>4</sup></b>	<b>Total Taxes</b>
<b>2006</b>	\$11,680,293	\$5,428,273	\$3,178,316	\$2,106,366	\$4,492,902	\$383,267	\$524,019	<b>\$27,793,436</b>
<b>2005</b>	10,310,325	5,069,421	2,832,009	1,914,508	3,595,816	471,939	394,796	<b>24,588,814</b>
<b>2004</b>	9,567,351	4,723,554	2,625,798	1,694,767	2,852,235	471,419	369,665	<b>22,304,789</b>
<b>2003</b>	9,009,119	4,039,739	2,249,490	1,508,635	1,286,122	430,016	368,886	<b>18,892,007</b>
<b>2002</b>	9,004,352	3,790,959	2,208,817	1,455,867	1,085,113	402,793	436,155	<b>18,384,056</b>
<b>2001</b>	9,210,311	3,383,882	2,081,150	1,395,621	1,559,027	322,345	451,210	<b>18,403,546</b>
<b>2000</b>	7,960,550	2,849,026	1,697,056	1,156,307	1,204,763	377,603	385,114	<b>15,630,419</b>
<b>1999</b>	7,349,202	2,683,523	1,514,988	938,429	969,207	341,849	485,450	<b>14,282,648</b>
<b>1998</b>	6,121,280	2,581,686	1,378,260	904,212	665,803	251,152	454,939	<b>12,357,332</b>
<b>1997</b>	5,502,497	2,325,807	1,348,061	794,364	593,083	231,043	437,460	<b>11,232,315</b>
<b>1996</b>	4,925,948	2,256,276	1,352,765	742,261	439,849	219,492	431,740	<b>10,368,331</b>
<b>1995</b>	4,139,604	1,806,991	1,231,590	621,943	572,296	195,822	447,116	<b>9,015,362</b>
<b>1994</b>	2,777,905	1,618,820	1,080,364	497,177	582,637	221,454	438,909	<b>7,217,266</b>
<b>1993</b>	2,384,326	1,480,358	977,544	437,925	284,810	206,148	413,770	<b>6,184,881</b>
<b>1992</b>	2,194,896	1,340,980	925,176	463,564	282,900	138,424	412,129	<b>5,758,069</b>
<b>1991</b>	1,854,826	1,290,880	791,978	344,220	153,624	136,695	355,900	<b>4,928,123</b>
<b>1990</b>	1,922,107	1,475,310	774,679	296,299	219,924	126,177	320,335	<b>5,134,831</b>
<b>1989</b>	1,536,570	1,423,750	719,536	272,428	81,402	137,867	283,881	<b>4,455,434</b>
<b>1988</b>	1,207,047	1,024,791	695,153	258,026	85,934	114,939	258,554	<b>3,644,444</b>
<b>1987</b>	1,108,275	783,722	649,640	223,437	103,126	78,693	232,926	<b>3,179,819</b>
<b>1986</b>	958,016	738,222	578,148	162,836	106,693	64,666	205,478	<b>2,814,059</b>

**Table 3 Tax Revenue by Source**

<sup>3</sup> Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

<sup>4</sup> 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, 2006

	General Capacity		Special Purpose Capacity		TOTAL CAPACITY
	Councilmanic (Non-Voted)	Excess Levy (Voted-in)	Parks & Open Space (Voted-in)	Utility Purposes (Voted-in)	
<b>December 31, 2006, Assessed Value:</b>					<b>\$ 4,416,915,927</b>
2.50% of Assessed Value	\$ -	\$ 110,422,898	\$ 110,422,898	\$ 110,422,898	\$ 331,268,694
1.50% of Assessed Value	<u>66,253,738</u>	<u>(66,253,738)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Statutory Debt Limit</b>	<b>\$ 66,253,738</b>	<b>\$ 44,169,160</b>	<b>\$ 110,422,898</b>	<b>\$ 110,422,898</b>	<b>\$ 331,268,694</b>
Less Debt Outstanding (General Obligation Bonds)	(23,235,000)	(6,085,966)	(6,349,034)	-	(35,670,000)
Add amount available in Debt Service Fund	<u>68,946</u>	<u>155,950</u>	<u>162,692</u>	<u>-</u>	<u>387,588</u>
<b>Debt Capacity</b>	<b><u>\$ 43,087,684</u></b>	<b><u>\$ 38,239,144</u></b>	<b><u>\$ 104,236,556</u></b>	<b><u>\$ 110,422,898</u></b>	<b><u>\$ 295,986,282</u></b>

*Table 4 Legal Debt Margin*

## RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

<b>Fiscal Year</b>	<b>Population</b>	<b>Assessed Value<sup>5</sup></b>	<b>Net Bonded Debt<sup>6</sup></b>	<b>Bonded Debt to Assessed Value</b>	<b>Debt Per Capita</b>
2006	19,570	\$ 4,416,915,927	\$ 35,282,412	0.80	1,803
2005	17,060	3,734,157,054	30,878,264	0.83	1,810
2004	15,510	3,336,875,663	31,232,734	0.94	2,014
2003	15,110	3,027,362,027	29,589,022	0.98	1,958
2002	13,790	2,531,753,104	31,419,730	1.24	2,278
2001	12,950	2,362,934,287	33,213,791	1.41	2,565
2000	10,260	2,001,756,127	22,869,009	1.14	2,229
1999	10,130	1,407,065,148	21,429,258	1.52	2,115
1998	9,866	1,254,126,426	14,382,857	1.15	1,458
1997	9,610	1,129,728,694	15,435,270	1.37	1,606
1996	9,255	992,726,833	14,940,658	1.51	1,614
1995	9,035	919,745,374	15,994,080	1.74	1,770
1994	8,379	868,228,274	7,712,298	0.89	920
1993	8,326	766,774,641	5,779,516	0.75	694
1992	8,176	747,968,399	6,262,975	0.84	766
1991	7,860	600,374,530	6,679,373	1.11	850
1990	7,786	600,025,360	6,128,240	1.02	787
1989	7,440	432,818,916	4,227,645	0.98	568
1988	7,170	418,273,402	4,691,756	1.12	654
1987	6,700	354,896,384	1,879,600	0.53	281
1986	6,422	334,253,310	1,164,965	0.35	181

**Table 5 Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita**

<sup>5</sup> 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.

<sup>6</sup> Gross bonded debt less amount available in debt service funds.

**DEBT SERVICE (NON-VOTED)**

<b>COUNCILMANIC BOND DETAIL</b>		<b>Issue Year</b>	<b>Issue Amount</b>
<b>Community Center</b>		<b>1995</b>	<b>\$ 3,460,000</b>
Downtown Community Center	\$ 3,460,000		
<b>Pickering Barn/ Miscellaneous</b>		<b>1997</b>	<b>\$ 2,750,000</b>
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		
<b>Total Pickering Barn/Miscellaneous</b>	<b>\$ 2,750,000</b>		
<b>Police Station/Jail</b>		<b>1999</b>	<b>\$ 7,950,000</b>
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		
<b>Total Police Station/Jail</b>	<b>\$ 7,950,000</b>		
<b>Police Station/Miscellaneous</b>		<b>2000</b>	<b>\$ 2,660,000</b>
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		
<b>Total Police Station/Miscellaneous</b>	<b>\$ 2,660,000</b>		

<b>COUNCILMANIC BOND DETAIL (cont.)</b>		<b>Issue Year</b>	<b>Issue Amount</b>
<b>Fire Station Property/Miscellaneous</b>		<b>2001</b>	<b>\$ 10,100,000</b>
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		
<b>Total Fire Station Property/Miscellaneous</b>	<b>\$ 10,100,000</b>		
<b>Highlands Park Facilities</b>		<b>2004</b>	<b>\$ 3,820,000</b>

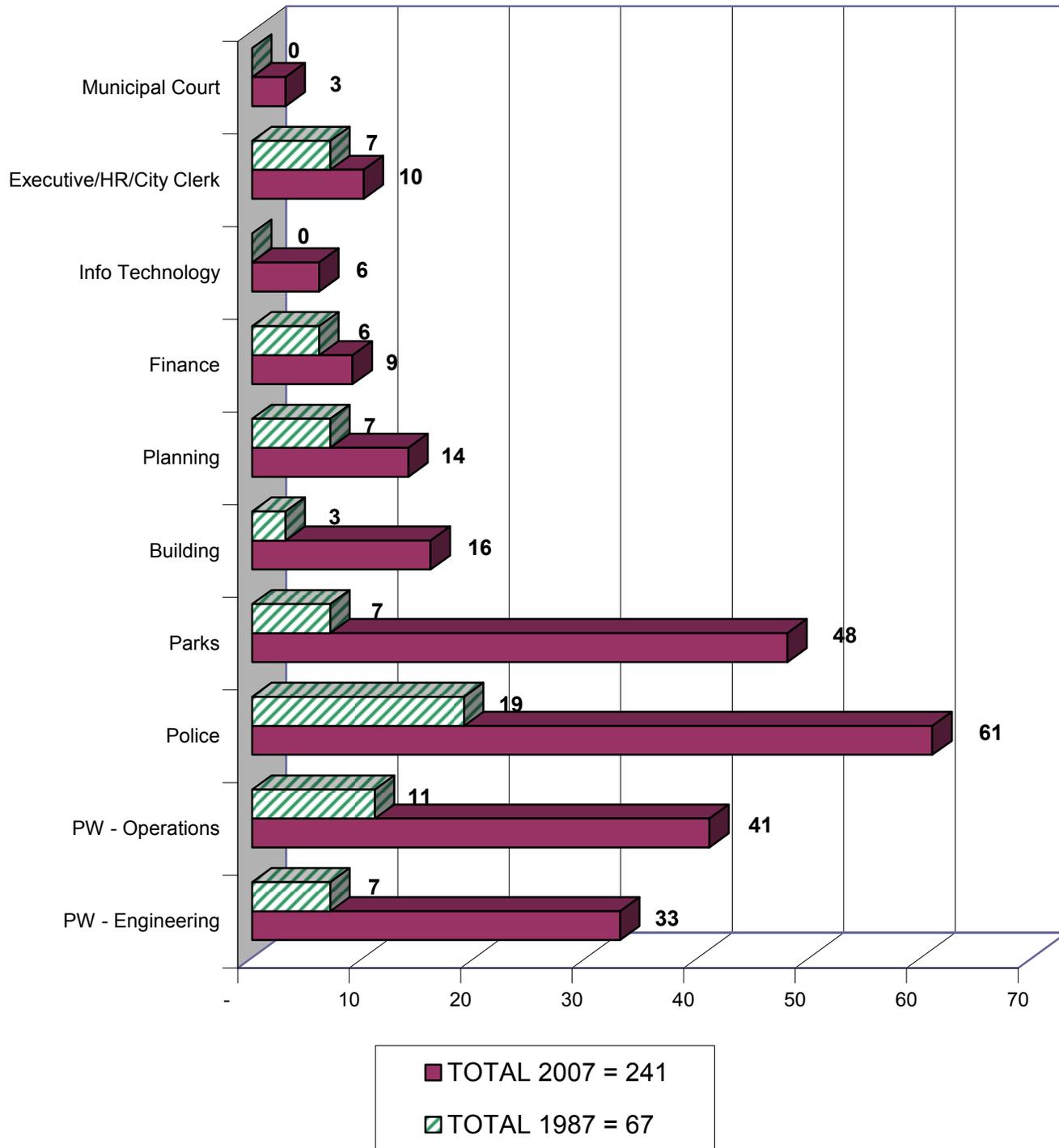
Table 6 Non-Voted Debt Service Councilmanic Bond Detail

### INTERFUND LOANS

<b>Amount of Loan</b>	<b>Purpose</b>	<b>From</b>	<b>To</b>	<b>Term</b>
<b>Outstanding as of 12/31/06</b>				
\$2,000,000	I-90 Undercrossing Project – Land Acquisition	Equipment Replacement Fund	Street Improvement Fund	Up to 12/31/2008
<b>2007 Budget</b>				
n/a	n/a	n/a	n/a	n/a

Table 7 Interfund Loans

### FULL-TIME EMPLOYEES



## STAFFING LEVELS

1998-2007 Staffing Levels	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>EXECUTIVE</b>										
<b>Mayor's Office</b>										
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
Small Business Ombudsman	-	-	-	-	-	-	-	-	-	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Full-time Subtotal</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>
<b>Total Mayor's Office</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>
<b>City Clerk</b>										
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	-	-	-	-	-	-
Risk Management Officer	-	-	-	1.00	1.00	1.00	1.00	-	-	-
Administrative Assistant	2.00	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
<b>Full-time Subtotal</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Administrative Assistant	-	0.50	0.50	1.00	1.00	0.50	0.50	0.50	0.50	0.50
<b>Part-time Subtotal</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Total Clerk</b>	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>5.00</b>	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>Community Services</b>										
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Communications Coordinator	-	-	-	1.00	1.00	1.00	-	-	-	-
<b>Full-time Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Administrative Assistant	-	0.50	0.50	0.50	-	-	-	-	-	-
Gov't Cable TV Coordinator	-	-	-	-	0.50	0.50	-	-	-	-
<b>Part-time Subtotal</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Community Services</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Executive Full-Time Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>8.00</b>	<b>9.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>
<b>Executive Part-Time Total</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>TOTAL EXECUTIVE</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.50</b>	<b>9.50</b>	<b>10.00</b>	<b>7.50</b>	<b>6.50</b>	<b>6.50</b>	<b>7.50</b>
<b>MUNICIPAL COURT</b>										
Court Administrator	-	-	-	-	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-	-	-	1.00	2.00	2.00
<b>Full-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
Non-Regular Assistants	-	-	-	-	-	-	-	0.50	-	0.40
<b>Part-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>0.40</b>
<b>Total Municipal Court</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.50</b>	<b>3.00</b>	<b>3.40</b>
<b>HUMAN RESOURCES</b>										
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	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Full-time Subtotal</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Administrative Assistant	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75
<b>Part-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.75</b>
<b>Total Human Resources</b>	<b>2.00</b>	<b>2.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.75</b>
<b>FINANCE</b>										
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
Finance Analyst	-	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
Financial Services Supervisor	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Risk Management Officer	-	-	-	-	-	-	-	1.00	1.00	1.00
Utility Services Coordinator	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00

1998-2007 Staffing Levels	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Fiscal Specialist	4.00	3.00	4.00	4.00	2.00	-	-	-	-	-
Accountant	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00
Financial Data Specialist	-	-	-	-	-	-	1.00	1.00	1.00	1.00
<b>Full-time Subtotal</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
Fiscal Specialist	0.50	0.50	1.00	1.00	2.00	2.00	1.50	1.50	1.75	1.75
Senior Tax Analyst	-	-	-	-	-	-	-	-	0.50	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-
<b>Part-time Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>2.50</b>	<b>2.50</b>	<b>1.50</b>	<b>1.50</b>	<b>2.25</b>	<b>2.25</b>
<b>Total Finance</b>	<b>8.00</b>	<b>8.00</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>10.50</b>	<b>11.25</b>	<b>11.25</b>
<b>PLANNING DEPARTMENT</b>										
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	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00
Associate Planner	1.00	1.00	2.00	2.00	2.00	2.00	2.00	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
<b>Full-time Subtotal</b>	<b>11.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>
Senior Planner	0.80	-	-	-	-	-	-	-	-	-
<b>Part-time Subtotal</b>	<b>0.80</b>	<b>-</b>								
<b>Total Planning</b>	<b>11.80</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>
<b>BUILDING DEPARTMENT</b>										
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
Plans Examiner	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	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	3.00	4.00	4.00	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	2.00	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
<b>Full-time Subtotal</b>	<b>10.00</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>
Permit Technician	-	-	-	-	0.50	-	-	-	-	-
<b>Part-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building</b>	<b>10.00</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.50</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>
<b>PARKS DEPARTMENT</b>										
<b>General</b>										
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	2.00	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
<b>Total General</b>	<b>3.00</b>									
<b>Community Center</b>										
Parks & Recreation Manager	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Events & Facilities Supervisor	-	-	-	-	-	-	-	0.25	0.25	0.25
Recreation Coordinator	4.00	3.00	3.00	3.00	3.00	3.00	3.00	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	4.00	4.50	4.50	4.50	4.50	4.50	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	2.00	1.00	-	-	-	-	-	-	-
<b>Full-time Subtotal</b>	<b>15.00</b>	<b>14.00</b>	<b>13.50</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>
Administrative Assistant	1.50	1.75	1.13	2.13	2.13	2.13	2.625	2.625	2.625	2.625
Recreation Aides--NR	0.75	1.50	4.00	4.00	4.00	4.00	4.625	5.625	5.625	5.625
<b>Part-time Subtotal</b>	<b>2.25</b>	<b>3.25</b>	<b>5.13</b>	<b>6.13</b>	<b>6.13</b>	<b>6.13</b>	<b>7.25</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>
<b>Total Community Center</b>	<b>17.25</b>	<b>17.25</b>	<b>18.63</b>	<b>18.13</b>	<b>18.13</b>	<b>18.13</b>	<b>19.25</b>	<b>18.50</b>	<b>18.50</b>	<b>18.50</b>

1998-2007 Staffing Levels	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Aquatic Center</b>										
Manager	-	-	-	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	6.00	5.00	8.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00
Pool Operator	1.00	1.00	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
<b>Full-time Subtotal</b>	<b>9.00</b>	<b>8.00</b>	<b>10.50</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>
Assistant	3.00	3.00	1.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Lifeguard/Pool Instructor NR	3.00	3.00	1.75	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Part-time Subtotal</b>	<b>6.00</b>	<b>6.00</b>	<b>3.00</b>	<b>4.50</b>						
<b>Total Aquatic Center</b>	<b>15.00</b>	<b>14.00</b>	<b>13.50</b>	<b>12.50</b>	<b>12.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>12.50</b>	<b>12.50</b>
<b>Building Maintenance</b>										
Parks & Recreation Manager	-	-	-	-	-	-	-	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	3.00	4.50	7.50	7.50	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
<b>Full-time Subtotal</b>	<b>4.00</b>	<b>4.00</b>	<b>6.50</b>	<b>9.50</b>	<b>9.50</b>	<b>12.50</b>	<b>12.50</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>
Custodians/Maint. Worker	2.50	1.50	1.50	1.25	1.25	0.50	1.00	1.00	1.00	1.00
Specialty Workers-NR	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Part-time Subtotal</b>	<b>2.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>
<b>Total Building Maintenance</b>	<b>6.75</b>	<b>5.75</b>	<b>8.25</b>	<b>11.25</b>	<b>11.25</b>	<b>13.50</b>	<b>14.00</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>
<b>Parks Maintenance</b>										
Parks & Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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
Park Maintenance Supervisor	-	-	-	-	-	-	-	-	1.00	1.00
Park Maintenance Worker	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00
<b>Full-time Subtotal</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.50</b>	<b>10.50</b>	<b>11.50</b>
Administrative Assistant	-	-	0.63	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Aide	0.88	0.88	0.88	-	-	-	0.875	0.875	0.875	-
Parks Mechanic	-	-	-	0.50	0.50	0.50	-	-	-	-
Parks Maintenance Aide-NR	0.37	0.37	2.00	1.50	1.50	2.25	1.375	1.375	2.375	2.375
Cemetery Non-Regular	-	-	-	-	-	-	-	-	0.500	0.500
<b>Part-time Subtotal</b>	<b>1.25</b>	<b>1.25</b>	<b>3.51</b>	<b>2.75</b>	<b>2.75</b>	<b>3.50</b>	<b>3.00</b>	<b>3.00</b>	<b>4.50</b>	<b>3.625</b>
<b>Total Parks Maintenance</b>	<b>8.25</b>	<b>8.25</b>	<b>11.51</b>	<b>11.75</b>	<b>11.75</b>	<b>12.50</b>	<b>12.00</b>	<b>11.50</b>	<b>15.00</b>	<b>15.125</b>
<b>Pickering Barn</b>										
Recreation Specialist	-	-	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
<b>Full-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Pickering Barn Events Asst-NR	-	-	-	-	0.25	0.25	0.50	0.50	0.50	0.75
<b>Part-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.25</b>	<b>0.25</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.75</b>
<b>Total Pickering Barn</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.75</b>	<b>0.75</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.75</b>
<b>Tibbetts Creek Manor</b>										
Administrative Assistant	-	-	-	-	-	-	-	-	-	1.00
Events & Facilities Supervisor	-	-	-	-	-	-	-	0.25	0.25	0.25
<b>Full-time Subtotal</b>	<b>-</b>	<b>0.25</b>	<b>0.25</b>	<b>1.25</b>						
Events Manager/Assistant	1.50	1.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-
Assistant	0.50	0.50	0.50	-	-	-	-	-	-	-

1998-2007 Staffing Levels	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assistant-NR	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Part-time Subtotal</b>	<b>2.50</b>	<b>2.50</b>	<b>1.75</b>	<b>1.00</b>						
<b>Total Tibbetts Creek Manor</b>	<b>2.50</b>	<b>2.50</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.25</b>
<b>Parks Full-time Subtotal</b>	<b>38.00</b>	<b>36.00</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>44.00</b>	<b>44.00</b>	<b>43.00</b>	<b>46.00</b>	<b>48.00</b>
<b>Parks Part-time Subtotal</b>	<b>14.75</b>	<b>14.75</b>	<b>15.14</b>	<b>16.88</b>	<b>17.13</b>	<b>17.13</b>	<b>18.50</b>	<b>19.50</b>	<b>21.00</b>	<b>19.625</b>
<b>Total Parks Department</b>	<b>52.75</b>	<b>50.75</b>	<b>57.14</b>	<b>58.88</b>	<b>59.13</b>	<b>61.13</b>	<b>62.50</b>	<b>62.50</b>	<b>67.00</b>	<b>67.625</b>
<b>POLICE</b>										
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
Commander	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Captain	2.00	-	-	-	-	-	-	-	-	-
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Officer	17.00	17.00	19.00	19.00	19.00	19.00	19.00	19.00	23.00	23.00
School Resource Officer	-	-	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
Corrections Officer	1.00	8.00	8.00	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
Administrative Assistant	1.00	1.00	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	1.00	2.00	2.00	2.00	2.00	1.00
Communications Specialist	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	9.00
Records Specialist	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	4.00	4.00
<b>Full-time Subtotal</b>	<b>36.00</b>	<b>46.00</b>	<b>51.00</b>	<b>54.00</b>	<b>54.00</b>	<b>56.00</b>	<b>56.00</b>	<b>55.00</b>	<b>60.00</b>	<b>61.00</b>
Records Specialist	-	-	-	-	-	-	-	0.50	-	-
<b>Part-time Subtotal</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>-</b>						
<b>Total Police</b>	<b>36.00</b>	<b>46.00</b>	<b>51.00</b>	<b>54.00</b>	<b>54.00</b>	<b>56.00</b>	<b>56.00</b>	<b>55.50</b>	<b>60.00</b>	<b>61.00</b>
<b>FIRE DEPARTMENT</b>										
Chief	1.00	-	-	-	-	-	-	-	-	-
Division Chief	2.00	-	-	-	-	-	-	-	-	-
Lieutenant	6.00	-	-	-	-	-	-	-	-	-
Fire Fighters	15.00	-	-	-	-	-	-	-	-	-
Administrative Assistant	2.00	-	-	-	-	-	-	-	-	-
<b>Full-time Subtotal</b>	<b>26.00</b>	<b>-</b>								
Administrative Assistant	-	-	-	-	-	-	-	-	-	-
Volunteers	2.50	-	-	-	-	-	-	-	-	-
<b>Part-time Subtotal</b>	<b>2.50</b>	<b>-</b>								
<b>Total Fire Department</b>	<b>28.50</b>	<b>-</b>								
<b>INFORMATION TECHNOLOGY</b>										
Information Systems Manager	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	-	-	-	-	-	-	-	-	-	1.00
Network Administrator	-	-	-	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
Computer Technician	1.00	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
<b>Full-time Subtotal</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>
Administrative Assistant	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50
<b>Part-time Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Total Information Technology</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>6.50</b>
<b>PUBLIC WORKS --OPERATIONS</b>										
Public Works Ops - Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

1998-2007 Staffing Levels	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Public Works Ops - Manager	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Public Works Asst Ops Mgr	-	-	1.00	1.00	-	-	-	-	-	-
Lead Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Signal Technician	-	-	-	-	-	1.00	1.00	1.00	1.00	2.00
Maintenance Worker	9.00	9.00	12.00	13.00	13.00	13.00	13.00	17.00	19.00	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	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
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	2.00	3.00	3.00	3.00	3.00	3.00
<b>Full-time Subtotal</b>	<b>19.00</b>	<b>19.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	<b>27.00</b>	<b>27.00</b>	<b>33.00</b>	<b>35.00</b>	<b>41.00</b>
Signal Technician	-	-	-	-	-	-	-	-	0.50	-
Maintenance Worker	0.40	0.40	-	-	-	-	0.62	0.62	0.62	0.62
Administrative Assistant	0.50	0.50	-	-	-	-	-	0.50	0.50	0.50
<b>Part-time Subtotal</b>	<b>0.90</b>	<b>0.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.62</b>	<b>1.12</b>	<b>1.62</b>	<b>1.12</b>
<b>Total Public Works Operations:</b>	<b>19.90</b>	<b>19.90</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	<b>27.00</b>	<b>27.62</b>	<b>34.12</b>	<b>36.62</b>	<b>42.12</b>
<b>PUBLIC WORKS --ENGINEERING</b>										
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
Engineering Manager	-	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Engineer/Eng Tech	7.00	8.00	6.00	7.00	6.00	6.00	6.00	7.00	7.00	9.00
Project Coordinator	-	-	1.00	1.00	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	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Planner	1.00	-	-	-	-	-	-	-	-	-
Interagency Coordinator	1.00	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	2.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00
Project Acct Technician	-	-	-	-	-	-	-	1.00	1.00	1.00
Project Acct Assistant	-	-	-	-	-	-	-	1.00	1.00	1.00
Resource Conservation Senior	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Resource Conservation Coord.	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Major Dev. Review Team (MDRT)	7.00	7.00	9.00	9.00	9.00	10.00	9.00	9.00	7.00	6.00
<b>Full-time Subtotal</b>	<b>28.00</b>	<b>28.00</b>	<b>31.00</b>	<b>32.00</b>	<b>32.00</b>	<b>33.00</b>	<b>32.00</b>	<b>33.00</b>	<b>31.00</b>	<b>33.00</b>
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
Administrative Assistant (MDRT)	0.50	-	-	-	-	-	-	-	-	-
<b>Part-time Subtotal</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Total Public Works - Engineering</b>	<b>29.00</b>	<b>28.50</b>	<b>31.50</b>	<b>32.00</b>	<b>32.50</b>	<b>33.50</b>	<b>32.50</b>	<b>33.50</b>	<b>31.50</b>	<b>33.50</b>
<b>PW Full-Time Subtotal</b>	<b>47.00</b>	<b>47.00</b>	<b>55.00</b>	<b>57.00</b>	<b>57.00</b>	<b>60.00</b>	<b>59.00</b>	<b>66.00</b>	<b>66.00</b>	<b>74.00</b>
<b>PW Part-Time Subtotal</b>	<b>1.90</b>	<b>1.40</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>1.12</b>	<b>1.62</b>	<b>2.12</b>	<b>1.62</b>
<b>Total Public Works</b>	<b>48.90</b>	<b>48.40</b>	<b>55.50</b>	<b>57.00</b>	<b>57.50</b>	<b>60.50</b>	<b>60.12</b>	<b>67.62</b>	<b>68.12</b>	<b>75.62</b>
<b>Total Full-time City Staff</b>	<b>186.00</b>	<b>170.00</b>	<b>194.00</b>	<b>201.00</b>	<b>199.00</b>	<b>210.00</b>	<b>208.00</b>	<b>216.00</b>	<b>226.00</b>	<b>241.00</b>
<b>Part-time (FTE's)</b>	<b>20.95</b>	<b>18.15</b>	<b>18.64</b>	<b>20.38</b>	<b>22.63</b>	<b>22.13</b>	<b>22.62</b>	<b>25.12</b>	<b>26.87</b>	<b>25.645</b>
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>206.95</b>	<b>188.15</b>	<b>212.64</b>	<b>221.38</b>	<b>221.63</b>	<b>232.13</b>	<b>230.62</b>	<b>241.12</b>	<b>252.87</b>	<b>266.65</b>

Table 8 Staffing Level Detail

## REGULAR POSITION SALARY RANGES

CLASSIFICATION	MINIMUM	-	MAXIMUM
Accountant	\$4,124	-	\$5,527
Administrative Office Supervisor	\$3,741	-	\$5,013
Administrative Support Assistant I	\$2,537	-	\$3,400
Administrative Support Assistant II	\$2,732	-	\$3,662
Administrative Support Assistant III	\$3,016	-	\$4,042
Administrative Support Assistant IV	\$3,329	-	\$4,461
Aquatics Coordinator	\$3,563	-	\$4,774
Aquatics Maintenance Specialist	\$3,586	-	\$4,805
Building Inspector I	\$3,675	-	\$4,925
Building Inspector II	\$4,056	-	\$5,436
Building Inspector, Senior	\$4,547	-	\$6,094
City Administrator	\$8,574	-	\$11,490
City Administrator, Deputy	\$8,166	-	\$10,943
City Arborist/Horticulturist	\$4,774	-	\$6,398
City Clerk	\$4,774	-	\$6,398
City Permitting and Licensing Supervisor	\$4,124	-	\$5,527
Code Compliance Officer	\$3,861	-	\$5,174
Construction Inspector I	\$3,675	-	\$4,925
Construction Inspector II	\$4,057	-	\$5,436
Construction Inspector, Senior	\$4,368	-	\$5,854
Construction Project Coordinator	\$3,586	-	\$4,805
Corrections Officer	\$3,557	-	\$4,540
Corrections Transport Officer	\$3,922	-	\$5,007
Cost Accountant, PW	\$4,547	-	\$6,094
Custodian	\$2,537	-	\$3,400
Deputy Director, Finance	\$5,263	-	\$7,053
Deputy Director, PW Engineering	\$6,398	-	\$8,574
Director, Building & Permitting	\$6,718	-	\$9,003
Director, Finance	\$7,777	-	\$10,422
Director, Human Resources	\$6,718	-	\$9,003
Director, Parks & Recreation	\$7,407	-	\$9,925

<b>CLASSIFICATION</b>	<b>MINIMUM</b>	<b>-</b>	<b>MAXIMUM</b>
Director, Planning	\$7,407	-	\$9,925
Director, Police (Chief)	\$7,777	-	\$10,422
Director, Public Works Engineering	\$7,777	-	\$10,422
Director, Public Works Operations	\$7,407	-	\$9,925
Engineer I	\$4,124	-	\$5,527
Engineer II	\$4,774	-	\$6,398
Engineer, Senior	\$5,263	-	\$7,053
Engineer, Traffic Signal Operations	\$5,263	-	\$7,053
Engineering Manager	\$5,803	-	\$7,777
Engineering Tech, Senior	\$4,158	-	\$5,572
Engineering Technician I	\$3,413	-	\$4,573
Engineering Technician II	\$3,767	-	\$5,048
Environmental Planner/Wetlands Biologist	\$4,774	-	\$6,398
Events & Rental Facilities Coordinator	\$3,928	-	\$5,263
Events & Rental Facilities Supervisor	\$4,547	-	\$6,094
Events Coordinator	\$2,943	-	\$3,943
Executive Assistant/Mayor	\$3,767	-	\$5,048
Facilities Maintenance Worker I	\$2,943	-	\$3,943
Facilities Maintenance Worker II	\$3,248	-	\$4,352
Facilities Maintenance Worker, Supervising	\$4,057	-	\$5,436
Facilities Renovation & Remodeling Coordinator	\$3,767	-	\$5,048
Facilities Services Supervisor	\$4,774	-	\$6,398
Finance and Risk Management Svcs Supervisor	\$4,547	-	\$6,094
Financial Analyst	\$4,774	-	\$6,398
Financial Data Specialist	\$3,586	-	\$4,805
Fiscal Specialist I	\$3,092	-	\$4,143
Fiscal Specialist II	\$3,586	-	\$4,805
Fleet Manager	\$5,263	-	\$7,053
Gardener	\$3,248	-	\$4,352
Human Resources Analyst	\$4,547	-	\$6,094
Human Resources Coordinator	\$3,329	-	\$4,461
Information Systems Manager	\$5,263	-	\$7,053
Jail Manager	\$4,547	-	\$6,094
Landscape Architect/Parks Project Coordinator	\$5,013	-	\$6,718

<b>CLASSIFICATION</b>	<b>MINIMUM</b>		<b>MAXIMUM</b>
Lifeguard/Swim Instructor	\$2,188	-	\$2,932
Major Development Permit/Business Coordinator	\$3,958	-	\$5,303
Major Development Project Manager	\$6,094	-	\$8,166
Media Production Specialist	\$4,158	-	\$5,572
Municipal Court Administrator	\$5,013	-	\$6,718
Municipal Court Clerk	\$3,016	-	\$4,042
Network Administrator	\$4,124	-	\$5,527
Park Maintenance Lead	\$3,586	-	\$4,805
Parks and Recreation Manager	\$5,263	-	\$7,053
Parks Maintenance Worker	\$2,943	-	\$3,943
Parks Maintenance Worker, Supervising	\$4,057	-	\$5,436
PC Technician I	\$3,169	-	\$4,246
PC Technician II	\$3,675	-	\$4,925
Permit Technician I	\$3,092	-	\$4,143
Permit Technician II	\$3,413	-	\$4,573
Planner, Assistant	\$3,928	-	\$5,263
Planner, Associate	\$4,331	-	\$5,803
Planner, Parks	\$4,774	-	\$6,398
Planner, Senior	\$4,774	-	\$6,398
Planning Manager	\$5,803	-	\$7,777
Plans Examiner	\$4,331	-	\$5,803
Police Chief, Deputy	\$6,398	-	\$8,574
Police Commander	\$5,803	-	\$7,777
Police Communications Specialist	\$3,444	-	\$4,397
Police Communications Supervisor	\$3,928	-	\$5,263
Police Officer*	\$4,266	-	\$5,262
Police Records Specialist	\$3,111	-	\$3,970
Police Records Specialist, Lead	\$3,430	-	\$4,378
Police Records Support Specialist	\$3,267	-	\$4,169
Police Sergeant	\$5,263	-	\$7,053
Project Accounting Assistant	\$2,871	-	\$3,847
Project Accounting Technician	\$3,413	-	\$4,573
Public Works Operations Manager	\$5,263	-	\$7,053

\* 2006 rate pending new agreement for 2007

<b>CLASSIFICATION</b>	<b>MINIMUM</b>		<b>MAXIMUM</b>
PW Heavy Equipment Mech.	\$3,687	-	\$4,972
PW Assistant Operations Manager	\$4,547	-	\$6,094
PW Construction Technician	\$3,863	-	\$5,177
PW Maintenance Aide	\$2,459	-	\$3,329
PW Maintenance Worker I	\$3,011	-	\$4,069
PW Maintenance Worker II	\$3,503	-	\$4,729
PW Maintenance Worker, Senior Lead	\$4,125	-	\$5,527
PW Mapping Technician	\$3,960	-	\$5,306
PW Mechanic	\$3,330	-	\$4,499
PW Mechanic Aide	\$2,337	-	\$3,164
PW Shop Aide	\$2,221	-	\$3,009
PW Sr. Signal Technician	\$4,065	-	\$5,432
PW Utilities Technician	\$3,766	-	\$5,048
Recreation Aide	\$2,188	-	\$2,932
Recreation Coordinator	\$3,928	-	\$5,263
Recreation Leader	\$2,665	-	\$3,572
Recreation Specialist	\$3,248	-	\$4,352
Recreation Supervisor	\$4,774	-	\$6,398
Resource Conservation Coordinator	\$4,331	-	\$5,803
Resource Conservation/ Solid Waste Manager	\$5,263	-	\$7,053
Risk Management Officer	\$3,928	-	\$5,263
Systems Analyst, Senior	\$4,774	-	\$6,398
Tax Analyst, Senior	\$4,331	-	\$5,803
Utility Services Coordinator	\$3,586	-	\$4,805

Table 9 2007 Salary Schedule

## UTILITY RATES

### 2007 SEWER RATES <sup>7, 8, 9</sup>

Customer Classification	Fixed Monthly (City Portion)	Fixed Monthly (METRO Portion)	Usage per ccf	Monthly Minimum Charge
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

**Table 10 2007 Sewer Rates**

### 2007 STORMWATER RATES <sup>9</sup>

Customer Classification	Rate
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

**Table 11 2007 Stormwater Rates**

<sup>7</sup> Single Family usage charge is for City costs. Individual charges are based on each customer's winter average monthly usage from the winter previous. The monthly minimum charge includes 4 ccf usage.

<sup>8</sup> Multi-Family/Duplexes and Commercial/Trailers/PA usage charge is for METRO and City costs. Individual charges are based on each customer's monthly usage. The monthly minimum charge includes 6.1 ccf usage.

<sup>9</sup> Billed bi-monthly.

**2007 WATER RATES**

SINGLE FAMILY RESIDENTIAL						
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
DUPLEX *						
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	
APARTMENTS / TRAILER COURTS **						
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
COMMERCIAL / PUBLIC AUTHORITY **						
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
PARKS IRRIGATION (INTERRUPTIBLE) **						
¾"	\$14.01	\$2.72	\$4.99	* 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.		
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			
PRIVATE IRRIGATION (NON-INTERRUPTIBLE) **						
¾"	\$14.01	\$3.95	\$7.95	** Apartments / Trailer Courts, Commercial / Public Authority, Parks Irrigation and Private Irrigation – Usage thresholds are per meter for this classification.		
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			

Table 12 2007 Water Rates

# 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:

- a) 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.
- b) 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:

- a) 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.
- b) 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.
- c) 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:

- a) Projects which have a positive impact on the operating budget (reduced expenditures, increased revenues);
- b) Projects which are programmed in the Six-Year Operating Budget Forecast;
- c) Projects which can be completed or significantly advanced during the Six-Year City Improvement Plan;
- d) Projects which can be realistically accomplished during the year they are scheduled;
- e) 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.

## ACCOUNTING POLICIES

The City of Issaquah incorporated on April 27, 1892, and operates under the laws of the State of Washington as a non-charter Mayor/Council form of government. The City provides a full range of municipal services and operates water and sewer utilities.

The accounting policies of the City of Issaquah, which conform to generally accepted accounting principles for governments, are regulated by the Washington State Auditor's Office, Division of Municipal Corporations.

In June 1999 the Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. This statement includes significant financial reporting changes and allows for a phased implementation based on the size of the government. One of the most significant reporting changes is the inclusion of the government's general infrastructure (roads, bridges, traffic signals, etc.) as governmental assets in the financial statements. GASB 34 permits an optional four year delay in full reporting of the city's infrastructure. The city has elected to implement financial reporting under GASB 34, without full infrastructure, for the fiscal year ended December 31, 2003.

## 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 and its component units (if any). For the most part, the effect of interfund 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.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include:

- a. charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and
- b. 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*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government 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 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 types:
  - Internal service funds account for operations which provide services to other departments or funds of the government on a cost reimbursement basis.
  - Expendable trust funds are used to account for trusts where both principal and earnings on principal may be spent for the trust's intended purpose. The government has two expendable trust funds.
  - Agency/Deposits fund is a clearing mechanism for cash resources which 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.

As a general rule the effect of inter fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other

charges between the government's water, sewer and storm function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include:

- a. charges to customers or applicants for goods, services, or privileges provided,
- b. operating grants and contributions, and
- c. capital grants and contributions, including special assessments.

Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally 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.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

The City complies with all applicable GASB pronouncements. The City also complies with all applicable pronouncements of the Financial Accounting Standards Board (FASB), opinions of the Accounting Principles Board (APB), and Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

In December 1998 GASB issued Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions. Subsequently, in April 2000 GASB issued Statement No. 36, Recipient Reporting for Certain Shared Non-exchange Revenues, an Amendment of GASB Statement No. 33. The Statements establish accounting and financial reporting standards for state and local governments to report the results of non-exchange transactions involving cash and other financial and capital resources. It requires the reporting of all non-exchange transactions in the financial statements as revenues effective for periods beginning after June 15, 2000. Capital fees, contributions and grants were reported by the proprietary funds as a component of equity as contributions in aid of construction prior to implementation of GASB Statements No. 33 and No. 36. Effective January 1, 2001, these capital fees, contributions, and grants are reported in the Statement of Revenues, Expenses and Changes in Fund Equity as a result of the adoption of the Statements. Additionally, the City's past practice has been to record as receivables all material applicable exchange and non-exchange transactions as defined by GASB Statements No. 33 and No. 36.

In June 1999 GASB issued Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments. Subsequently, in June 2001 GASB issued Statement No. 37, Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments, an amendment of GASB Statements No. 21 and No. 34 and Statement No. 38, Certain Financial Note Disclosures. The objectives of

the Statements is to enhance the understandability and usefulness of the general-purpose financial reports of state, local and special-purpose governments to the citizenry, legislative and oversight bodies, investors, and creditors. The City has implemented these statements with the 2002 CAFR.

## BUDGETS AND BUDGETARY ACCOUNTING

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

Budgetary accounts are integrated in fund ledgers for all budgeted funds. Appropriations for general and special revenue funds lapse at year-end. The City of Issaquah’s budget procedures are in compliance with the Revised Code of Washington, Chapter 35A.33.

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

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

Transfers or revisions within budgeted funds are allowed; however, any revision which alters the total expenditures of a fund, or which affect the number of authorized employee positions or salary ranges must be approved by Ordinance of the City Council.

## ASSETS, LIABILITIES, AND EQUITIES

### 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 surpluses. This amount is shown separately on the balance sheet. The interest on this deposit is prorated to the various funds.

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 value and are held separately by each fund with interest earned directly for benefit of each fund.

### RECEIVABLES

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

- ▀ **Property Taxes** - Uncollected property taxes levied for the current year 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. 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. This is also true of interfund loans.
- ▮ **Special Assessments** – Special assessments are levied against certain property owners and become liens against the property benefited by the improvement.
- ▮ **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:

- a. investment in capital assets, net of related debt;
- b. restricted; and
- c. 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, and capital improvements with an original cost of \$5,000 or more each, machinery, equipment, software and other improvements with an original cost of \$1,000 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:

	<b>Estimated Service Life</b>
Buildings	30-50 years
Improvements Other Than Buildings	20-50 years
Equipment	5-20 years

Table 13 Depreciation Schedule

**OTHER ASSETS AND DEBITS**

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

**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 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 REVENUE**

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

### **FUND EQUITY**

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.

# 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	2002	2003	2004	2005	2006
Passports Processed	1,952	1,643	1,278	1,456	1,601
Passports Photos Taken	1,457	1,181	944	944	928
Ordinances Processed/Published	27	22	29	27	31
Resolutions Processed	23	15	11	18	16
Agenda Bills Processed	145	138	154	151	165
Contracts Processed	n/a	480	389	498	506
Cemetery Deeds Issued	75	51	75	134	70
Animal Licenses Issued	186	108	95	73	106
Outgoing Mail Processed (Pieces)	n/a	30,555	75,519	76,040	68,751

Table 14 Indicators of Quality, Performance and Services Levels - City Clerk

### COMMUNITY SERVICES DIVISION

#### ARTS COMMISSION

- Purchased and installed 2 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 a guided tour for the art in Issaquah
- Improved the Arts Commission presence on the City's web site
- Reviewed and recommended 23 grants for 2006
- Added 9 new loaned art pieces to the City Parks
- 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
- Prepared an annual report for 2005

- Worked with the Parks and Recreation Department to create specific procedures for the Loaned Art Program and the situating 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 with the Parks and Recreation Department to develop cultural activities for collaboration
- Included citizens from all areas of the City

#### **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

- Provided more than 600 roundtrip van rides to more than 200 individual seniors

#### **HUMAN SERVICES**

- 27 human service grants helped to provide support to more than 25,000 individual situations at a cost to the city of less than \$0.20per situation
- Human Service Agencies saved time and money during 2006 by using simpler grant application forms and participating in pooled funding programs. Thus using less of their grant funds for administration
- The Eastside Human Service Forum has become a strong voice for human services on the Eastside

#### **SENIOR CENTER**

- Potentially more than 20,000 will be made to the Issaquah Valley Senior Center during 2007. There has been an increase in visits each month in 2006
- Worked with Senior Center on transition to a new director

## MUNICIPAL COURT

Municipal Court Statistics	2005	2006
<b>Criminal Filings</b>		
DUI	112	89
Criminal Traffic	155	359
Criminal Non-Traffic	<u>327</u>	<u>374</u>
<b>Total Criminal Filings</b>	<b>594</b>	<b>822</b>
<b>Infraction Filings</b>		
Traffic	3,008	2,770
Non-Traffic	14	7
Parking	<u>390</u>	<u>414</u>
<b>Total Infractions Filings</b>	<b>3,412</b>	<b>3,191</b>
<b>Total Municipal Court Filings</b>	<b><u>4,006</u></b>	<b><u>4,013</u></b>

*Table 15 Indicators of Quality, Performance and Service Levels - Municipal Court*

- 2005 Opened Municipal Court and made a seamless transition from King County District Court
- 2006 Signed Interlocal agreement with Snoqualmie to provide court services

## **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, 4<sup>th</sup> 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
Turnover Rate	8.4%	7.9%	6.2%	7.1%
Regular Hires	37.5	24.5	23	30
Terminations	20	16	15	18
Recruitments	36	34	26	35
Job Applicants	800	1,400	1,200	967
Seasonal Hires	93	96	89	97
Training Hours	2,042	1,000	1,151	789
Positions Reviewed	11	14	14	19

**Table 16 Indicators of Quality, Performance and Service Levels - Human Resources**

- 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 online recruitment/applicant process with E-Gov Alliance
- Mediated conflicts and disputes as appropriate
- Reviewed personnel policies, procedures and regulations and establish and update as necessary
- Provided City-wide training with available funds and coordinate with Washington Cities Insurance Authority to provide a cost effective employee development program
- 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 policies and procedures due to changing state and federal legislation and as needed to provide good governance
- Administered employee benefits in a timely and efficient manner

**FINANCE DEPARTMENT**

<b>Finance Department</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Number of Payroll Employees	441	446	480	440	471
Number of Payroll Checks Processed	1,660	1,704	1,800	1,336	1,392
Number of Payroll Direct Deposits	5,081	5,227	5,500	5,782	5,480
Total Salary and Benefits	\$ 15,192,881	\$ 16,676,263	\$ 17,200,000	\$ 19,029,454	\$ 21,391,632
Number of Invoices Processed	12,129	12,503	14,609	12,610	14,400
Number of Accounts Payable Checks Processed	5,648	5,462	6,050	5,105	5,343
Total Utility Accounts	4,534	6,237	5,815		8,095
Total Utility Automatic Payment Customers	199	231	230		435
Investment Portfolio	\$31 million	\$25 million	\$25 million	\$41 million	
Contracts/Agreements Processed	312	261	389	498	470
Liability Claims against the City	25	5	13	19	22
Special Events Permits Reviewed	43	22	45	50	100
Court - Bail Reimbursements	-	-	-	363	429

**Table 17 Finance Statistical Information <sup>1</sup>**<sup>1</sup> 2006 Statistics are estimates

**POLICE DEPARTMENT**

<b>Police Department</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Population	12,950	13,790	15,110	15,510	17,100	19,750
Officers Per 1000	2.2	2	1.9	1.8	1.6	1.6
Calls for Service	9500	11,595	12,005	12,680	13,650	14,200
CFS Per Officer	730	891	923	975	1050	835
Emergency Response Time	3-4 min					
Overall Response Time	10 min	10 min	16 min	17 min	17 min	20
Traffic Citations	4337	4623	3961	3890	4000	3540
Preventative	17%	20%	17%	23%	21%	30%
# in Patrol	16	16	16	16	16	20
# in Detective	2	2	2	4	4	4
# in Narcotic	1	1	1	0	0	0
# in Traffic	1	2	2	1	1	1
Quality Rate	90	88	90	88	90	90
Citizens Academy	1	1	1	0	0	0

**Table 18 Police Department Indicators of Quality, Performance and Service Levels <sup>1</sup>**

<sup>1</sup> 2006 Statistics are estimates

## PLANNING DEPARTMENT

		<b>PERCENT OF LAND USE PERMITS PROCESSED WITHIN TARGET REVIEW TIMES:</b>			
<i>Number of Land Use Permits Processed:</i>	<b>Permit Type</b>	<b>Target Review Time</b>	<b>No. of Permits</b>	<b>% Reviewed w/n Target <sup>(3)</sup></b>	<b>Average Review Time <sup>(2)</sup></b>
1996 - 300					
1997 - 300	Level 0 – Sign	7 days	255 <sup>(2)</sup>	93%	3 days
1998 - 408	Level 3 – Sign	60 days	4	100%	37 days
1999 - 321	Level 1	60 days	32	96%	36 days
2000 - 325	Level 2	60 days	34	75%***	57 days
2001 - 374	Level 3	120 days	4	100%	98 days
2002 - 321	Level 4	120 days	12	100%	64 days
6/1/02 - 5/31/03 – 455	Level 5	120 days	0	0%	0 days
6/1/03 - 5/31/04 - 457	Pre-application Conference	30 days	35**	91%	22 days
6/1/04 - 5/31/05 - 465	Community Conference	60 days	10	100%	34 days
6/1/05 - 5/31/06 - 479*	Traffic Concurrency <sup>(4)</sup>	14 days	80	90%	9 days

**Table 19 Planning Department Indicators of Quality, Performance and Service Levels<sup>1</sup>**

\* There were 30 fewer sign permits in 05-06 than the previous year though the actual number of land use permits increased by 44 or about 10%

\*\* There were only 14 pre-apps last year so the trend is an increase in applications

\*\*\* Does NOT include Level 2 review in process or that were combined with another permit application. Only 16 Level 2's were included in this analysis. The four that went over the target also included Shoreline Substantial development permits that include a 30-day public comment period and a public meeting.

<sup>1</sup> Applications received June 1, 2005 to May 31, 2006.

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

<sup>3</sup> Includes all sign permit applications, including permits issued "over the counter" by Permit Center.

<sup>4</sup> There were 13 Transportation Concurrency applications that were required to be sent to a consultant for modeling. The average review time for those applications was 37 days.

**BUILDING DEPARTMENT**

Service Indicators	Goal	2003 % of time Achieved	2004 % of time Achieved	2005 % of time achieved	2006 % of time achieved
<b>Inspection Turnaround (Average Single Family Residence ):</b>					
Inspection request	24 hours	98%	98%	99.9%	99.9%
<b>Code Enforcement:</b>					
Follow up contact made	24 hours	100%	100%	100%	100%
<b>Permit Issuance:</b>					
New Single Family Permit	4 weeks	96%	87%	91%	92%
Single Family Addition/Remodel	2 weeks	85%	88%	75%	53%
Single Family Deck	1 day	84%	100%	86%	12%

Table 20 Building Department Indicators of Quality, Performance and Service Levels

<b>Building Permits Issued</b>			
Year	Permits Issued	Residential Value	Commercial Value
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

Table 21 Building Permits Statistics<sup>1</sup><sup>1</sup> 2006 Building Statistics include the months of January through May 2006.

- Business Licenses Processed: 1,259
- Revenue Produced: \$55,350
- Launched the State's Master Business License Program, awarded \$43,684 in grants and established an Interlocal agreement between Issaquah and Washington State Department of Licensing.
- MyBuildingPermit.com awarded AWC "Gold Award" for Municipal Achievement; Finalist nominated for Harvard Innovations in American Government Award. Participated on seven E-Gov committees.
- Completed two training events as outreach to homeowners addressing seismic retrofit training.
- Participated in regional conferences including: Associated Permit Technicians, Washington Association of Building Officials and Washington Association of Code Enforcement.
- Performed 12,581 inspections in 2005 with 77 rolled inspections amounting to a 99.9% 24-hour turnaround time frame; held regular meetings with Highland's builders enhancing communication and collaboration; worked with MDRT and PWE in the implement of TESC project.
- Participated in City-wide emergency preparedness exercises, training and committees.

## **PARKS DEPARTMENT**

### **RECREATION AND PLANNING DIVISION**

- ▮ Provision of Parks and Recreation leadership on all aspects of the City's goals and objectives for the City's parks and natural areas/open space system.
- ▮ Provision of Landscape Architectural Services, including the design for Cybil-Madeline/Issaquah Creek Parks
- ▮ Provision of Construction Project Management, including the development of Squak Valley Park - South
- ▮ Provision of Interagency Coordination on local, state, and federal public lands and land use issues, including trails and stewardship projects, that have local and regional benefits.
- ▮ Attend Council, Committee, Commission, Board, and Departmental meetings to coordinate projects and works tasks between Departments.
- ▮ Continued grant application submittals for park and open space facility development and acquisition projects.
- ▮ Adhered to adopted budget
- ▮ 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**

- ▮ 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**

- ▮ Provided year-round comprehensive swim lesson programs to promote water safety in the community
- ▮ Operated and maintained the pool in a safe and efficient manner
- ▮ Provided CPR, First Aid, and Lifeguard Training Courses
- ▮ Provided rental spaces for Issaquah School District's aquatics programs and local private aquatic clubs
- ▮ Provided Issaquah Middle School PE Aquatic program for 6<sup>th</sup> grade students during the entire school year

## CITY FACILITY SERVICES DIVISION

- ▀ Installed new air-conditioning system in the main server room
- ▀ Received and processed approximately 1,100 work requests
- ▀ Installed new counter tops and hands-free efficiency infrared water faucets in restrooms at Plaza building
- ▀ Installed two new hand rails on stairway connecting foot traffic between Community Center and pool
- ▀ Installed new starting blocks and diving boards at the pool
- ▀ Created chemical maintenance plan to decrease staining on pool bottom

## PARKS FACILITIES MAINTENANCE DIVISION

Park Facilities	2001	2002	2003	2004	2005	2006
Facilities	46	49	51	53	55	57
Irrigation Systems	39	41	43	44	47	49
Trail Miles	10	10	12	13	14	14
Park Acres Maintained	n/a	n/a	63	63	78	87
Baseball/Softball Fields	n/a	6	6	6	7	9

**Table 22 Parks Maintenance Indicators of Quality, Performance and Service Levels <sup>1</sup>**

- ▀ Athletic field maintenance at parks for scheduled users and programs
- ▀ Landscape maintenance of all City parks, City building grounds, formal street landscapes, multipurpose trails, and cemeteries
- ▀ Landscape improvements to Central Park Field 2, Pickering Barn, SE 56<sup>th</sup> St and City Hall NW
- ▀ Supported City Special Events (Salmon Days, 4<sup>th</sup> of July, Holiday Lights/Wreaths, Greenway Days, etc.)
- ▀ Landscape/Irrigation system plan review and inspections for all City landscape construction projects, as well as plan review for private projects affecting existing City landscapes
- ▀ Provided support for City and other Public Projects: Transit Center, ITS Pavement Program, Grandview Park, Pickering Farm Courtyard and Rainier Boulevard.

<sup>1</sup> 2006 statistics are estimates

**PUBLIC WORKS OPERATIONS**

**LABOR HOURS <sup>1</sup>**

Year	Street		Water		Sewer		Storm	
	Hours	%	Hours	%	Hours	%	Hours	%
2006								
2005	12,889	31.8%	16,195	40.0%	3,842	9.5%	7,588	18.7%
2004	12,975	34.4%	13,966	37.0%	3,117	8.3%	7,654	20.3%
2003	13,133	35.8%	12,614	34.4%	3,532	9.6%	7,429	20.2%
2002	11,808	33.4%	12,924	36.6%	3,405	9.6%	7,205	20.4%
2001	10,473	31.9%	12,949	39.4%	2,958	9.0%	6,481	19.7%
2000	11,737	34.4%	13,325	39.0%	3,517	10.3%	5,574	16.3%
1999	8,841	30.1%	13,041	44.3%	2,841	9.7%	4,696	16.0%
1998	9,071	31.4%	11,772	40.7%	2,825	9.8%	5,251	18.2%
1997	8,615	31.2%	11,562	41.9%	2,532	9.2%	4,870	17.7%
1996	8,359	32.4%	10,086	39.0%	2,585	10.0%	4,804	18.6%
1995	8,133	32.6%	10,212	41.0%	2,571	10.3%	3,999	16.1%
1994	7,363	32.0%	10,189	44.2%	2,088	9.1%	3,396	14.7%
1993	7,484	33.3%	8,972	39.9%	2,293	10.2%	3,714	16.5%
1992	7,226	32.1%	9,694	43.1%	1,973	8.8%	3,611	16.0%
1991	6,481	29.4%	9,537	43.2%	1,805	8.2%	4,255	19.3%
1990	5,578	29.6%	8,167	43.4%	2,013	10.7%	3,078	16.3%
1989	5,883	31.7%	8,690	46.8%	2,023	10.9%	1,970	10.6%

Table 23 Labor Hours

**STREETS UTILITY:**

Asphaltic Plant or Road Mix, Bituminous Surface

Treatment, Gravel or Crushed Rock ..... **79.07 centerline road miles or 179.58 lane miles**

<sup>1</sup> Labor hours of public work crews; water hours do not include standby hours.

**WATER UTILITY**

Year	Residential/ Duplex	Multifamily	Commercial	Public Authority	Total Customers
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
1994	2,304	256	444	57	3,061

Table 24 Water Utility Statistics

**SEWER UTILITY <sup>1,2</sup>**

Year	Number of Customers	Metro Charge	City Charge	Total
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
1994	2,366	15.90	5.58	21.48

Table 25 Sewer Utility Rates and Statistics

<sup>1</sup> Number of customers includes commercial customers.

<sup>2</sup> Rates for 2006 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<sup>1</sup>**

<b>RESIDENTIAL RATE PER MONTH</b>		
<b>Year</b>	<b>Number of Customers</b>	<b>City Charge</b>
<b>2006</b>	<b>6,907</b>	<b>\$ 10.34</b>
<b>2005</b>	5,722	10.34
<b>2004</b>	4,993	11.77
<b>2003</b>	4,183	11.77
<b>2002</b>	4,205	11.77
<b>2001</b>	3,668	10.95
<b>2000</b>	3,214	10.95
<b>1999</b>	3,183	9.95
<b>1998</b>	3,183	8.89
<b>1997</b>	N/A	7.94
<b>1996</b>	N/A	7.09
<b>1995</b>	N/A	7.09
<b>1994</b>	N/A	7.09
<b>1993</b>	N/A	7.09
<b>1992</b>	N/A	3.50
<b>1991</b>	N/A	3.50
<b>1990</b>	N/A	3.50
<b>1989</b>	N/A	3.50
<b>1988</b>	N/A	3.50

**Table 26 Storm Water Utility Rates and Statistics**


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<sup>1</sup> Number of customers includes commercial customers.

## PUBLIC WORKS ENGINEERING

Year	Citizen Action Requests (CARs)			PWE Permit Activity		Construction	
	# of CARs Received <sup>(1)</sup>	% of CARs Completed Within 20 Days (Of Receipt and Assignment) <sup>(1)</sup>	\$ Spent on CARs <sup>(1)</sup>	# of PWE Permits Reviewed and Issued <sup>(1)</sup>	# of Other Department's Permits Reviewed and Issued <sup>(1)</sup>	# of Construction Projects Completed on Time and Within Budget <sup>(2)</sup>	% of Construction Projects Completed on Time and Within Budget <sup>(2), (3)</sup>
2006	104	77%	\$ 31,170.00	259	278	18	85%
2005	88	66%	\$ 34,372.00	176	201	11	85%
2004	106	72%	\$ 33,348.00	179	184	13	82%

Table 27 Public Works Engineering Statistics

<sup>1</sup> 2006 Permit Review and CARs Received includes a projection of the last two months of 2006 based on averages.

<sup>2</sup> Construction Projects Highlighted only. However, Total Projects for 2006 include: 16 RCO Programs; 2 MDRT Projects (plus 4 projects within the villages); 16 Capital Improvement Construction Transportation Projects and 5 Non-Capital Transportation P

<sup>3</sup>-Percent of Construction Projects Completed on time and within budget is not inclusive of projects that were delayed for unforeseen circumstances

### MDRT

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

Issaquah Highlands		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
2006	Permits Rec'd	30	0	4	0	3	8	4	23	4	236
	Permits Apprvd	24		4		3	8	4	23	4	236
	Permits Late	0		1		2	2	0	0	0	
	Avg Review Time	32		79		54	47	30	9	19	
2005	Permits Rec'd	33	2	5	1		7	5	2	7	275 (est)
	Permit Apprvd	16		2			3	2	2	4	
	Permits Late	2		0			1	0	0	1	
	Avg Review Time	28		61			34	22	5	38	
2004	Permits Rec'd	34	1	7	0	1	2	2	2	4	241 (est)
	Permits Apprvd	20	1	3	0	0	1	1	1	3	241
	Permits Late	1	0	0	0	0	1	0	0	0	0*
	Avg Review Time	18	9	34	0	0	52	5	2	15	8
2003	Permits Rec'd	78	0	9	1	7	6	7	22	9	213
	Permits Apprvd	75	0	8	1	5	6	7	22	9	213
	Permits Late	2	0	0	0	0	0	3	0	0	0*
	Avg Review Time	17	0	35	20	20	27	38	7	22	8
2002	Permits Rec'd	41	5	6	0	3	4	7	5	6	Uncalc
	Permits Apprvd	41	5	6	0	2	4	7	5	6	Uncalc
	Permits Late	8	0	0	0	1	0	3	0	0	Uncalc
	Avg Review Time	36	72	45	0	58	17	56	4	23	Uncalc
2001	Permits Rec'd	38	4	4	1	0	1	2	4	1	Uncalc
	Permits Apprvd	38	4	4	1	0	1	2	4	1	Uncalc
	Permits Late	7	0	0	0	0	1	0	0	0	Uncalc
	Avg Review Time	37	103	43	98	0	55	17	9	8	Uncalc
2000	Permits Rec'd	24	0	0	1	2	1	1	2	1	Uncalc
	Permits Apprvd	24	0	0	1	2	1	1	2	1	Uncalc
	Permits Late	3	0	0	0	0	0	0	0	0	Uncalc
	Avg Review Time	25	0	0	73	48	32	10	22	22	Uncalc

Table 28 MDRT Issaquah Highlands Performance Level<sup>1,2</sup>

\* None Late due to MDRT Review

<sup>1</sup> Review times are number of calendar days from when application is made.

<sup>2</sup> For both projects from 2000 - 2003 there has only been three appeals.

TALUS		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
2006	Permits Rec'd	14	2	0	0	0	2	3	3	4	95
	Permits Apprvd	11					2	3	3	4	
	Permits Late	2					0		0	1	
	Avg Review Time	59					57		11	43	
2005	Permits Rec'd	11						2		1	
	Permits Apprvd	5						1		1	
	Permits Late	0						0		0	
	Avg Review Time	18						45		29	
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
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
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
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
2000	Permits Rec'd	23	2	1	0	0	0	4	1	2	Uncalc
	Permits Apprvd	23	2	1	0	0	0	4	1	2	Uncalc
	Permits Late	6	0	0	0	0	0	1	0	1	Uncalc
	Avg Review Time	35	68	40	0	0	0	46	5	62	Uncalc

Table 29 MDRT TALUS Performance Level<sup>1,2</sup>

- 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

\* None Late due to MDRT Review

<sup>1</sup> Review times are number of calendar days from when application is made.

<sup>2</sup> For both projects from 2000 - 2003 there has only been three appeals.

**MISCELLANEOUS DATA**

<b>Date of Incorporation</b> .....	April 27, 1892
<b>Form of Government</b> .....	Mayor and Council (part-time) Non-Charter Code City Congressional District: 8 <sup>th</sup> Legislative District: 41 <sup>st</sup> and 5 <sup>th</sup>
<b>Area</b> .....	10.85 Square Miles
<b>2006 Population (estimate)</b> .....	19,570
<b>Parks &amp; Playgrounds</b> .....	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 <sup>1</sup> Cougar Mountain <sup>2</sup> Squak Mountain <sup>2</sup> Tiger Mountain <sup>2</sup> Grand Ridge <sup>2</sup> Issaquah Highlands
<b>Park/Recreation Indoors</b> .....	Julius Boehm Swimming Pool Community Center Tibbetts Creek Manor Pickering Barn
<b>Library</b> .....	King County Library
<b>Newspaper</b> .....	The Issaquah Press, Weekly
<b>Schools</b> .....	2 Elementary Schools 1 Middle School 1 High School

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<sup>(1)</sup> Located adjacent to city limits.  
<sup>(2)</sup> Open Space — 20,000 Acres.

Mountain View Alternative School

**Banks** ..... Wells Fargo  
Issaquah Community Bank  
Key Bank  
Bank of America  
U. S. Bank  
Sterling Savings Bank

**Savings & Loan Institutions** ..... First Mutual Bank  
Washington Mutual  
Cascade Bank

**CITY SERVICES DIRECTORY**

<b>CITY LOCATIONS</b>	<b>CITY DEPARTMENTS</b>	<b>AREA CODE 425</b>
<b>City Hall</b> ..... 130 E. Sunset Way 2 <sup>nd</sup> Floor of Police Facility Issaquah, WA 98027	<b>Executive</b> ..... <b>City Administrators</b> <b>Personnel</b>	<b>837-3020</b>
<b>City Hall</b> ..... 130 E. Sunset Way 2 <sup>nd</sup> Floor of Police Facility Issaquah, WA 98027	<b>City Clerk/General Services Department</b> .... <b>City Council</b> <b>General Information</b>	<b>837-3000</b>
<b>Community Center</b> ..... 301 North Rainier Issaquah, WA 98027	<b>Parks &amp; Recreation</b> .....	<b>837-3301</b>
<b>City Hall</b> ..... 130 E. Sunset Way 2 <sup>nd</sup> Floor of Police Facility Issaquah, WA 98027	<b>Finance</b> ..... <b>Utility Billing</b> <b>Business and Occupational Taxes</b>	<b>837-3050</b>
<b>Police Station</b> ..... 130 E. Sunset Way Issaquah, WA 98027	<b>Police</b> .....	<b>837-3200</b>
<b>Fire Station</b> ..... 190 E Sunset Way Issaquah, WA 98027	<b>Fire</b> .....	<b>837-3130</b>
<b>Park Plaza Building</b> ..... 1775 12th Ave. NW Issaquah, WA 98027	<b>Planning</b> ..... <b>Building Review</b>	<b>837-3080</b>
<b>Park Plaza Building</b> ..... 1775 12th Ave. NW Issaquah, WA 98027	<b>Public Works–Engineering</b> .....	<b>837-3400</b>
<b>Municipal Court</b> ..... 135 E. Sunset Way Issaquah, WA 98027	<b>Municipal Court</b> .....	<b>837-3170</b>

# Glossary of Budget- Related Terms

**GLOSSARY OF BUDGET-RELATED ITEMS**

- 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.

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<b>GAAFR</b> .....	"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.
<b>GAAP</b> .....	Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.
<b>GASB</b> .....	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
<b>General Obligation Bonds</b> .....	Bonds for which the full faith and credit of the ensuing government are pledged for payment.
<b>Intergovernmental Revenue</b> .....	Revenue from other governments primarily shared State revenue from auto excise tax, liquor profits and tax, and emergency medical services.
<b>LEOFF</b> .....	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.
<b>Licenses and Permits</b> .....	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permit.
<b>L.I.D.</b> .....	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.
<b>Net Budget</b> .....	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.
<b>PERS</b> .....	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.
<b>Preliminary Budget</b> .....	The recommended and unproved City budget submitted to the City Council and public in October of each year.
<b>Reserves (Fund)</b> .....	The unencumbered year-end balance of revenue less expenditures in governmental funds.
<b>Revenue</b> .....	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.



# Acknowledgements

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*We would like to thank the following employees for their assistance and cooperation in preparing this document:*

*Amy Beer.....Accountant*  
*Kerri Deutsch.....Accountant*  
*Nancy Webby.....Accountant*  
*Sophie Wong .....Accountant*  
*Lisa Kamm .....Administrative Assistant*  
*Jody Smith..... Financial Analyst*  
*Roxanne Hagood.....Financial Services Supervisor*  
*Lisa McRoberts .....Fiscal Specialist*  
*Mary Lorna Meade..... Risk Management Officer*  
*Yeong Chang..... Senior Tax Auditor*  
*Heidi Nagler.....Utility Coordinator*

