

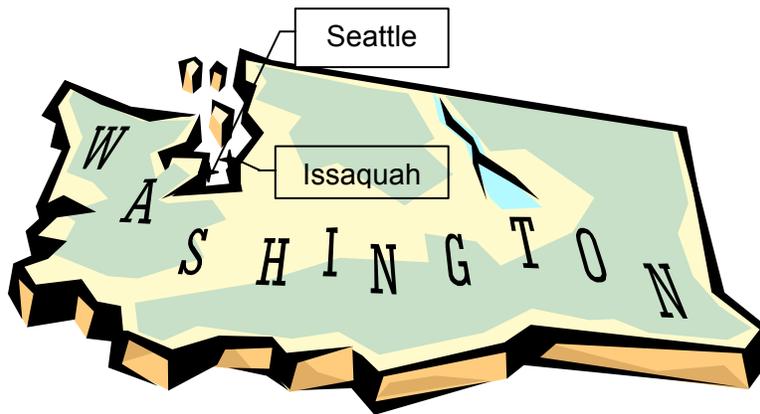


2006 Final Budget

External Agency Edition



2006 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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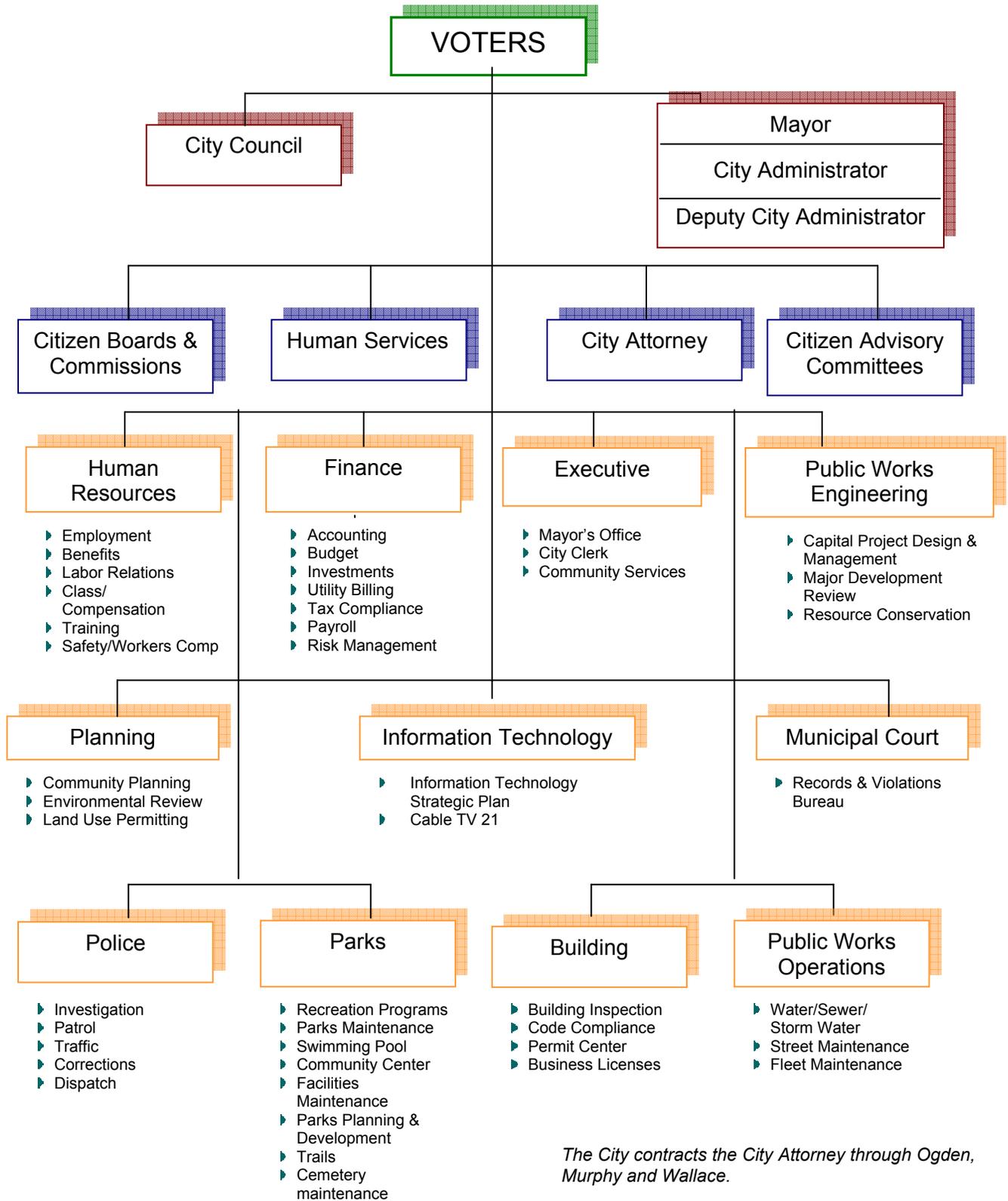
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CITY OF ISSAQUAH ORGANIZATIONAL STRUCTURE



The City contracts the City Attorney through Ogden, Murphy and Wallace.

Eastside Fire and Rescue provides fire services.

Revised 9/27/2004

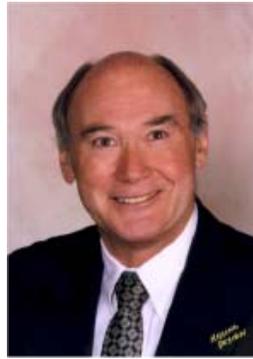
ELECTED OFFICIALS



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 Kapler,
Council President
Position #6**



**Nancy Davidson,
Position #7**

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EXECUTIVE STAFF

City Administrator.....	Leon Kos
Deputy City Administrator	Joe Meneghini
Chief of Police.....	Dave Draveling
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 8, 2006

To: Issaquah City Council
Issaquah City Residents

From: Ava Frisinger, Mayor

Subject: 2006 Annual City Budget

I am pleased to present the City of Issaquah's fiscal year 2006 Annual Operating and Capital Budget. Brighter economic times let us make greater investments in our City's services. We are in a strong position to provide for community needs in public safety, the environment, traffic, infrastructure, parks, and open space. The Final Budget reflects community values and needs, and the Council's adopted priorities.

Budget Overview

Here are some of the coming year's important opportunities and challenges. It is imperative to maintain a strong and protective police force. The number of calls for service has grown as our town has. This Budget adds four new police officers to protect our community.

In addition, included are further investments to add to our police officer's safety and operational effectiveness through computer technology upgrades.

The Final 2006 Budget continues our commitment to the environment, clean water, protecting our streams, and protecting our salmon and our open spaces. Our partnership in the Hope Creek Restoration moves forward while we continue to monitor recent improvements to the Tibbetts Creek Basin. The City has included \$75,000 for habitat preservation and stream restoration in next year's budget.

Funding to provide services and infrastructure improvements to the newly annexed South Cove/Greenwood Point areas have been included in this Budget. I am confident that our experienced management team and staff will manage this transition well.

We have made significant transportation progress in the past three years. It wasn't long ago that both ends of Gilman, at SR 900 and Front Street regularly had large traffic tie-ups. Traffic is moving better in both places, but more remains to be done.

Additional investments in public improvements are:

Continued work on implementing the Intelligent Transportation System (ITS) program, to improve traffic flow on our main traffic corridors and intersections. We continue to move forward on the I-90 under crossing. We will be constructing improvements to the 56th Street/East Lake Sammamish Parkway intersection and Dogwood Street, along with other street safety improvements.

We have included funds for designing the replacement of the Dogwood Bridge, honoring this Administration's strong commitment to safe streets, flood prevention, and salmon habitat.

Our community has long cherished its open spaces, trails, and parks. This budget invests in new park facilities that will be ready for our families and children next year at Grand View and Central Park.

In 2006, a new Trail Connector, a missing link in the Mountains to Sound Greenway, will be constructed. And, included are additional Parks staff to provide strong stewardship of our Parks.

Financial Background

Each of these investments is based on our community values and needs. We are able to do these because of our responsible fiscal stewardship of public tax dollars. Over the past years, the City consistently has been prudent with spending and has built up a very strong reserve. 2006 will continue in this direction.

On the financial front, the Final Budget represents a 5.0% increase in expenditures which is primarily for the Police and Parks service improvements, and South Cove/Greenwood Point extensions service I have highlighted. Our revenues continue to grow with a 7.0% increase over 2005.

However, inflation costs are up 2.3%, and to maintain our Police, Fire and other vital services, and to offset inflation's impact, the budget includes a minimal 1% increase in the property tax collection. Let me repeat this. It is an increase in the collection. During the past eight years, the City property tax rate has gone down from \$2.37/\$1,000 of assessed valuation to \$1.60/\$1,000, which represents a decrease of 32.5% (almost a third). This budget also includes a number of water, sewer and stormwater improvement projects, but no utility rate increases are being proposed. The City has been innovative/creative in substantially reducing the cost of the main utility project for 2006, the West Downtown Trunk Sewer Line, cutting the cost nearly in half.

Summary

In summary, the City's Final Budget is balanced, fiscally prudent, and responsible. And it anticipates our ending cash reserves at 19.5% of the year's budgeted expenditures, close to double the high end of the Council's goal. Our experience over the past four years has been one of exceeding budgeted projections significantly. I expect that to occur again in 2006.

In conclusion, Issaquah is a strong community with a solid foundation and a great history from which to move forward. And the budget I present tonight builds on that foundation and our community values. 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 25th day prior to the next fiscal year.
8. On or before December 31, the City Council adopts the Final Budget Ordinance.

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

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

ORDINANCE NO. 2445

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON,
ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL
YEAR COMMENCING JANUARY 1, 2006.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2006 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, 2006, 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 5, 2005, 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 2006, including 2006 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 2006, 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 2006 Budget shall be January 1, 2006.

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

Passed by the City Council of the City of Issaquah the 19th day of December, 2005.

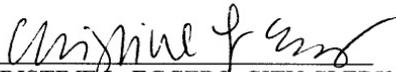
Approved by the Mayor of the City of Issaquah the 19th day of December, 2005.

APPROVED:



AVA FRISINGER, MAYOR

ATTEST/AUTHENTICATED:



CHRISTINE L. EGGERS, CITY CLERK

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY 

WAYNE D. TANAKA

FILED WITH THE CITY CLERK: 12-09-05
PASSED BY THE CITY COUNCIL: 12-19-05
PUBLISHED: 12-28-05
EFFECTIVE DATE: 1-01-06
ORDINANCE NO.: 2445
AB NO. 5409

PROPOSED BUDGET SUMMARY
EXPENDITURES/REVENUE FISCAL YEAR 2006

Fund		2006 Budget Revenues	2006 Budget Expenditure Appropriation	Beginning Fund Balance	Ending Fund Balance	
GENERAL FUND		\$24,646,843	\$24,664,993	\$4,826,036	\$4,807,886	
SPECIAL REVENUE FUNDS	Street	5,412,930	5,274,113	719,591	858,408	
	Arterial Street	0	0	434,994	434,994	
	Cemetery	39,000	60,200	260,924	239,724	
	Municipal Art	164,085	187,185	187,369	164,269	
	Resource Conservation	578,643	636,079	189,094	131,658	
	Cable TV	210,000	220,689	116,634	105,945	
	Lodging Tax	46,500	60,120	14,863	1,243	
DEBT SERVICE	Voted G.O. Debt	959,000	943,190	255,005	270,815	
	Non-Voted G.O. Debt	2,455,691	2,495,197	39,506	0	
	L.I.D.s	225,000	225,000	0	0	
	L.I.D. Guaranty	225,000	500,000	768,871	493,871	
CAPITAL PROJECTS	Capital Improvement	4,944,200	5,439,661	1,643,193	1,147,732	
	Mitigation Fund	10,000	1,097,289	3,527,329	2,440,040	
	Street Improvement	4,016,101	4,859,594	2,155,878	1,312,385	
	Newport Way Improvement	0	0	392,149	392,149	
	ITS Traffic Signal System	1,923,000	3,037,000	1,114,000	0	
	Highlands Fire Station	0	10,000	73,754	63,754	
	Highlands Park Facilities	0	290,000	290,000	0	
OPERATING FUNDS:						
ENTERPRISE FUNDS	Water	5,458,700	6,269,391	1,845,534	1,034,843	
	Sewer	4,469,000	4,675,663	424,168	217,505	
	Stormwater	2,832,000	2,834,313	200,163	197,850	
	DEBT SERVICE:					
	Water Revenue	1,134,004	1,051,643	1,169,560	1,251,921	
	Sewer Revenue	0	0	0	0	
	Sewer ULID	36,004	76,004	40,000	0	
	Stormwater Revenue	299,980	297,910	317,660	319,730	
	CAPITAL FUNDS					
	Water	1,235,000	1,379,513	1,303,053	1,158,540	
	Shop Construction	100,000	100,000	553,396	553,396	
	Reservoir	0	0	31,240	31,240	
	Sewer	635,000	1,619,108	1,391,672	407,564	
	Stormwater	782,940	882,801	303,464	203,603	
	INTERNAL SERVICE FUNDS	Unemployment Insurance	26,500	45,000	87,514	69,014
Insurance		608,500	650,000	57,496	15,996	
Equipment Rental		2,378,180	1,904,191	4,393,684	4,867,673	
Engineering Services		2,389,236	2,419,250	437,510	407,496	
Trust Fund (Kerola)		50	2,050	2,000	0	
Trust Fund (Rowley)		50	2,050	2,000	0	
TOTAL BUDGET		\$ 68,241,137	\$ 74,209,197	\$ 29,569,304	\$ 23,601,244	

Table 1 Proposed 2006 Budget Summary

STAFFING LEVELS¹

Department	# of FTE's				Increase/ (Decrease)
	2005 Staffing		2006 Budget		
	Full-time	Part-time	Full-time	Part-time	
Executive	3.00	-	3.00	-	-
Municipal Court	2.00	0.50	2.00	0.50	-
Community Services	-	-	-	-	-
Human Resources	3.00	0.50	3.00	0.50	-
City Clerk	3.00	0.50	3.00	0.50	-
Information Technology	4.00	0.50	4.00	0.50	-
Cable TV	1.00	-	1.00	-	-
Finance	9.00	1.50	9.00	2.25	0.75
Police	55.00	0.50	60.00	-	4.50
Planning	13.00	-	13.00	-	-
Building Review	14.00	-	14.00	-	-
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	0.50	-
Tibbetts Creek Manor	0.25	1.75	0.25	1.75	-
Swimming Pool	7.00	4.50	8.00	4.50	1.00
Park Maintenance	8.50	3.00	10.50	4.00	3.00
Public Works	57.00	1.00	59.00	1.50	2.50
Major Development Review Team	9.00	-	7.00	-	(2.00)
Total Budgeted Positions	216.00	24.50	224.00	26.25	9.75

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

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

POSITION CHANGES IN 2006

<u>Position</u>	<u>Department</u>	<u>FTE</u>
Police Officers (4)	Police	4.0
Records Specialist	Police	0.5
Park Maintenance Workers (2)	Park Facilities	2.0
Non-Regular Park Maintenance Aides (\$28,594)	Park Facilities	1.0
Recreation Specialist	Aquatics	1.0
Tax Analyst	Finance	0.5
Fiscal Specialist	Finance	0.25
Public Works Operations Maintenance Workers (2)	Public Works Operations	2.0
Signal Technician	Public Works Operations	0.5
Construction Inspector	MDRT	-(1.0)
Administrative Assistant	MDRT	-(1.0)
TOTAL		9.75

Table 3 Position Changes for 2006 in FTE's

General Fund

CITY  *OF*
ISSAQUAH

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 2004 and 2005, as well as detailed information on anticipated 2006 revenues. These 2006 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 2004 and 2005.

SOURCE OF FUNDS

General Fund	Historical 1985 % of Total	2006 Budget	% of 2006 Budget
SOURCE OF FUNDS			
Sales Tax (70%)	22.5%	\$ 6,952,000	28.2%
Utility Taxes	17.2%	3,361,500	13.6%
Property Taxes	13.3%	4,525,000	18.3%
Business and Occupation Taxes	4.6%	1,854,000	7.5%
Miscellaneous Taxes	1.5%	660,000	2.7%
Licenses and Permits	3.5%	2,135,000	8.7%
Intergovernmental Revenue	6.1%	321,000	1.3%
Charges for Services	2.1%	1,424,000	5.8%
Recreation Fees	3.1%	1,850,000	7.5%
Investment Interest	3.1%	440,000	1.8%
Fines and Forfeits/Court Fees	1.7%	226,160	0.9%
Block Grants	8.4%	8,000	0.0%
Miscellaneous	4.6%	390,183	1.6%
Total Source	91.7%	24,146,843	97.9%
Fund Reserves	8.3%	518,150	2.1%
TOTAL	100.0%	\$ 24,664,993	100.0%

Table 1 General Fund - Source of Funds

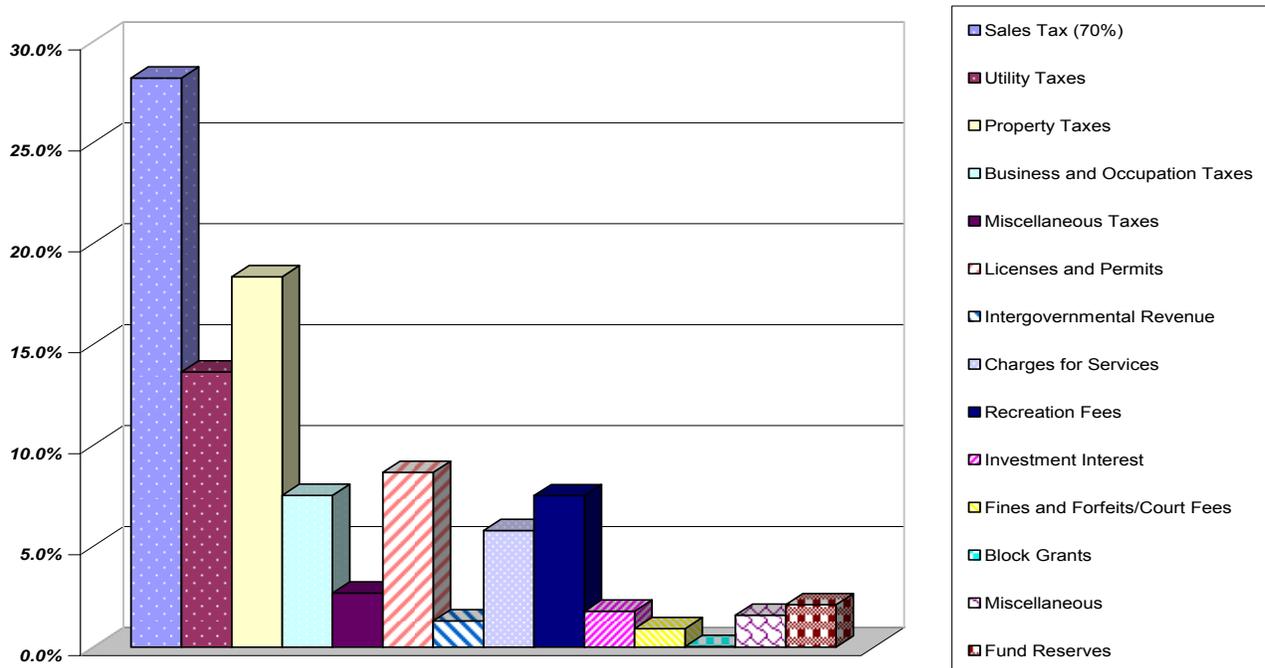


Figure 1 Chart General Fund - Source of Funds

USE OF FUNDS

General Fund	Historical 1985 % of Total	2006 Budget	% of 2006 Budget
Parks and Recreation	9.3%	\$ 4,495,719	18.2%
Police	22.7%	6,034,937	24.5%
Fire/Emergency Aid	10.0%	3,140,135	12.7%
Planning/Building Review	9.0%	2,908,251	11.8%
Council/Executive Office/Human Resources	6.4%	1,143,957	4.6%
Building Maintenance	3.4%	1,586,715	6.4%
Information and Administrative Services	2.1%	921,195	3.7%
Legal/Court	3.6%	708,960	2.9%
Finance	3.3%	739,466	3.0%
Transfer to Street Fund	11.3%	1,950,000	7.9%
Block Grant Projects	8.4%	8,000	0.0%
Other	10.5%	1,027,658	4.2%
TOTAL USE	100.0%	\$ 24,664,993	100.0%

Table 2 Use of Funds

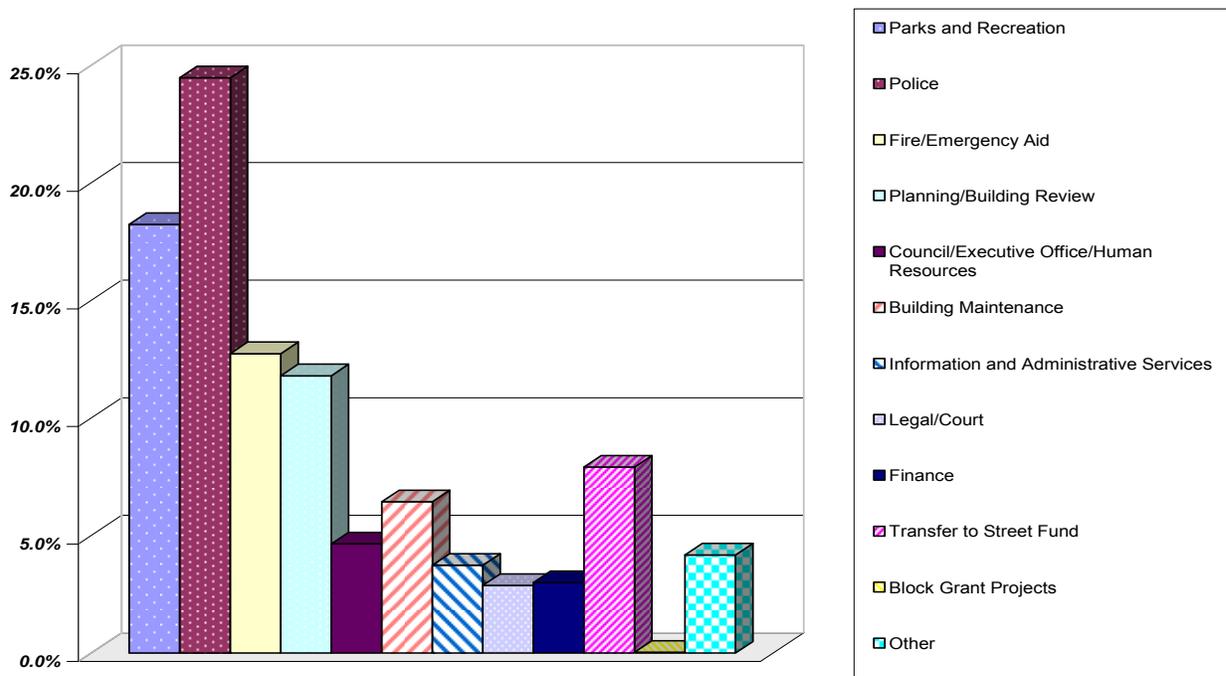


Figure 2 Chart - Use of Funds

GENERAL FUND
ENDING FUND RESERVES

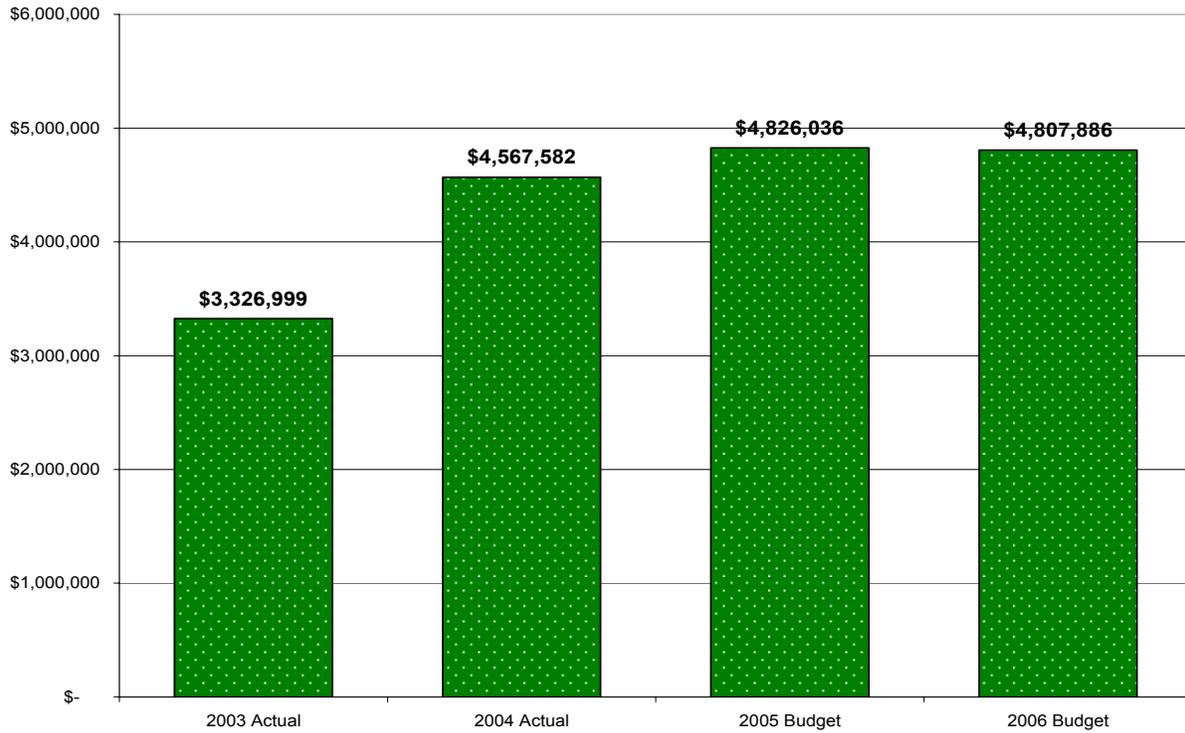


Figure 3 General Fund Ending Fund Reserves

ENDING FUND RESERVES AS A % OF TOTAL BUDGETED EXPENDITURES

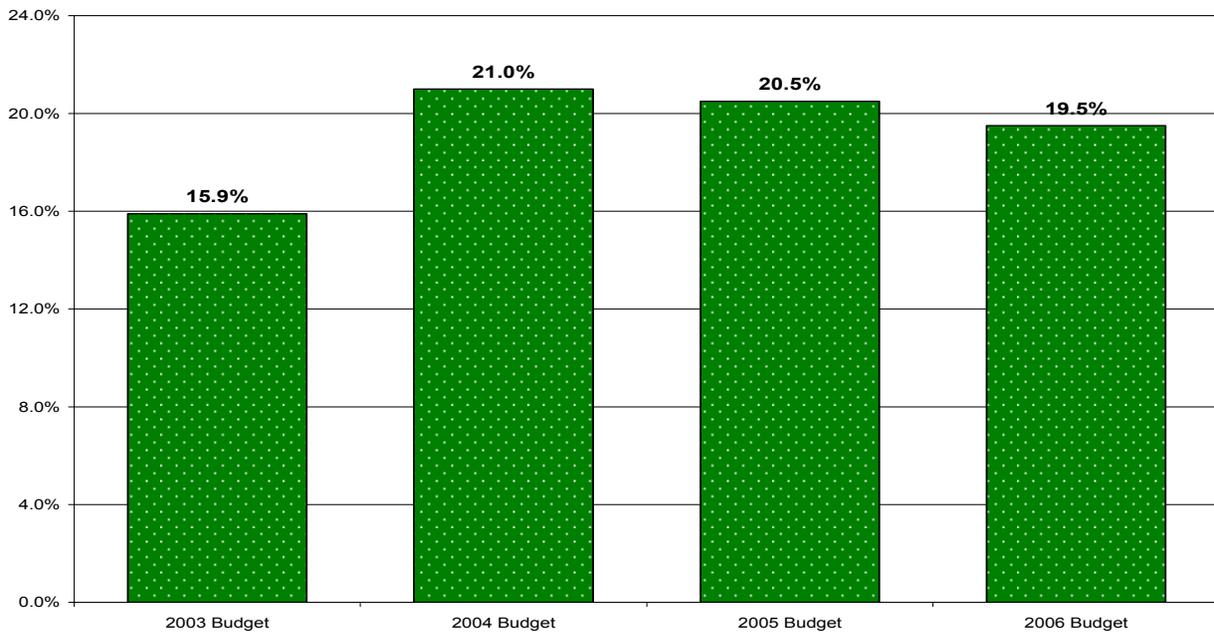


Figure 4 Ending Fund Reserves as a % of Total Budgeted Expenditures

REVENUE COMPARISONS

General Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance:	\$ 3,326,999	\$ 3,600,000	\$ 4,567,582	\$ 4,826,036
Taxes	15,237,294	16,065,000	16,582,728	17,352,500
Licenses and Permits	2,757,173	2,074,500	3,220,759	2,135,000
State Shared Revenues and Grants	283,602	262,000	268,481	321,000
Charges for Services	1,398,394	1,478,100	1,391,685	1,424,000
Recreation Fees	1,888,377	1,806,000	1,700,667	1,850,000
Municipal Court Fees	89,321	254,400	230,514	226,160
Investment Interest	198,762	270,000	496,957	440,000
Miscellaneous Revenue	230,163	267,850	212,337	270,183
TRANSFERS IN FROM:				
Art Fund	-	-	-	15,000
Guaranty Fund	-	400,000	-	500,000
Cemetery Fund	18,000	25,000	25,000	25,000
Cable TV Fund	68,000	68,000	68,000	80,000
TOTAL	<u>\$ 25,496,085</u>	<u>\$ 26,570,850</u>	<u>\$ 28,764,710</u>	<u>\$ 29,464,879</u>
Community Block Grants	13,576	58,711	28,913	8,000
TOTAL GENERAL FUND	<u>\$ 25,509,661</u>	<u>\$ 26,629,561</u>	<u>\$ 28,793,623</u>	<u>\$ 29,472,879</u>

Table 3 General Fund - Revenue Comparisons

2006 ESTIMATED REVENUES

ESTIMATED REVENUES		2006
Beginning Fund Balance		\$ 4,826,036
Property Taxes	\$ 4,525,000	
Sales Tax (70%)	6,952,000	
Sales Tax (Criminal Justice)	320,000	
B and O Taxes	1,854,000	
Private-Public Utility Tax-Electric	1,359,747	
Private-Public Utility Tax-Gas	507,723	
Private-Public Utility Tax-Garbage	317,794	
Private-Public Utility Tax-Telephone	1,176,236	
Contract Fee	140,000	
Leasehold Tax	100,000	
Gambling Tax	<u>100,000</u>	
Total Taxes		
Amusement Licenses	\$ 5,000	
Business Licenses and Permits	115,000	
Building Permits	1,900,000	
Other Licenses and Permits	10,000	
Zoning and Subdivision Fees	90,000	
Shoreline Permits	<u>15,000</u>	
Total Licenses and Permits		2,135,000
Liquor Excise Tax	\$ 62,500	
Liquor Board Profits	112,000	
Criminal Justice (State)	19,500	
Grants for Parks Planner	55,000	
Other Government Revenue	<u>72,000</u>	
Total State Shared Revenues and Grants		321,000
Jail Services/Fees	\$ 746,000	
Jail Inmate Funds	15,000	
Dispatch Services	160,000	
Police/Fire Services	67,000	
Sale of Maps and Publications	15,000	

ESTIMATED REVENUES (cont).		2006
False Alarms	5,000	
SEPA and Administrative Fees	20,000	
Park Building Rentals	55,000	
Pickering Barn Rentals	165,000	
Tibbetts Manor	115,000	
Salmon Days Reimbursement	5,000	
Passport Fees	48,000	
Concurrency Review Fees	<u>8,000</u>	
Total Charges for Service		1,424,000
Recreation Services	\$ 1,350,000	
Swimming Pool	<u>500,000</u>	
Total Recreation Fees		1,850,000
Total Municipal Court Fees		226,160
Total Investment Interest		440,000
Rent-Cellular Antennas	\$ 67,000	
Interfund Rental Charges	70,000	
D.A.R.E. Program Donations	7,000	
Miscellaneous Revenues	52,183	
Interfund Professional Services	<u>74,000</u>	
Total Miscellaneous Revenue		270,183
Transfer-in from Guaranty Fund	\$ 500,000	
Transfer-in from Cable TV Fund	80,000	
Transfer-in from Cemetery Fund	25,000	
Transfer-in from Art Fund	<u>15,000</u>	
Total Operating Transfers		620,000
Housing and Community Development Block Grants (CDBG)		<u>8,000</u>
TOTAL ESTIMATED GENERAL FUND REVENUES		\$ <u>29,472,879</u>

Table 4 General Fund - 2006 Estimated Revenues

EXPENDITURE COMPARISONS

General Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
City Council	\$ 73,211	\$ 72,260	\$ 78,241	\$ 72,260
Municipal Court	78,155	255,800	211,351	271,960
Executive	497,059	535,525	513,460	551,051
Human Resources	438,586	489,819	477,493	520,646
City Clerk	477,464	306,943	272,538	316,347
Information Technology	548,075	726,706	541,155	604,848
Financial Services	516,145	677,897	678,150	739,466
Legal	335,669	329,000	413,075	437,000
Police	5,021,397	5,633,099	5,180,437	6,034,937
Fire Control	2,940,198	3,030,193	3,025,631	3,140,135
Community Services	227,244	323,395	262,852	302,272
Planning	1,383,401	1,543,244	1,411,999	1,495,700
Building Permits & Plan Review	1,255,528	1,370,571	1,574,874	1,412,551
City Facility Services	1,363,932	1,516,207	1,380,213	1,586,715
Recreation Services	1,669,874	2,039,842	1,815,449	2,106,255
Pickering Farm	92,217	136,863	134,966	138,404
Tibbetts Manor	89,550	121,709	107,698	122,000
Aquatics	572,243	713,263	663,815	794,020
Park Facilities	1,357,865	1,071,028	1,076,654	1,335,040
Other General Government Svcs	<u>2,004,266</u>	<u>2,585,197</u>	<u>2,596,610</u>	<u>2,683,386</u>
SUBTOTAL	\$ 20,942,079	\$ 23,478,561	\$ 22,416,661	\$ 24,664,993
Ending Fund Balance	<u>4,567,582</u>	<u>3,151,000</u>	<u>6,376,962</u>	<u>4,807,886</u>
TOTAL GENERAL FUND	<u>\$ 25,509,661</u>	<u>\$ 26,629,561</u>	<u>\$ 28,793,623</u>	<u>\$ 29,472,879</u>

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.

2006 COUNCIL PRIORITIES

During the April 16, 2005 Annual Retreat and Goal Setting Meeting, the Issaquah City Council identified the following City Goals for 2006:

2006 CITY GOALS

Goal 1: Concurrency & Transportation Improvements

Review Concurrency Policy and improve mobility in Issaquah by:

- a. Adding capacity to the City's street system;
- b. Expanding transit service to and from the City;
- c. Implementing commuter trip reduction programs.

Goal 2: Integrated Traffic Signal System

Continue to implement an Integrated Traffic Signal system in 2006 and 2007 with fiber connections between all signal lights throughout the city.

Goal 3: Sustainability

Model, require and reward actions that promote sustainability including:

- a. Land use patterns that focus density and protect the environment;
- b. Green building construction;
- c. Motorized and non-motorized options to single occupancy vehicles; and,
- d. The reduction, reuse and recycling of water and other resources, goods and materials;
- e. And address efficiencies.

Goal 4: 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.

Goal 5: 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 trail system in & around the city.

Goal 6: Salmon Habitat

Continue the community's commitment to improve salmon habitat throughout the Issaquah & Tibbetts Creek Basins.

Goal 7: Ensure a Safe Community

Develop strategies to ensure a sense of community safety and social responsibility.

Goal 8: Eastside Fire & Rescue Funding

Work with member jurisdictions to modify the Interlocal Financing Agreement for Eastside Fire & Rescue to:

- a. Reduce the fiscal impact of the Klahanie PAA annexation on Fire District 10/EF&R; and,
- b. Ensure that the funding plan for Eastside Fire & Rescue is equitable and stable.

Goal 9: Klahanie / Greenwood Point – S. Cove Annexation

Determine whether or not Issaquah will annex the Klahanie & Greenwood Point-South Cove PAA's and, if so, establish an annexation schedule that considers the fiscal impacts of annexation on Eastside Fire & Rescue and the City's goal to maintain the existing level of service to current city residents.

Goal 10: Route 200 Expansion

Continue efforts with the City of Sammamish to provide transit service between Sammamish and Issaquah. Further, to focus efforts to extend Route 200 to serve the Highlands.

Goal 11: Special Levies to Finance Improvements

Explore the use of special levy's to finance high priority community improvements that are specific, tangible and well defined.

Goal 12: Economic Development & Vitality

Convene an ad hoc committee to identify the community guiding principles of economic development with the goal of promoting the economic vitality of the community.

The ad hoc committee will: Review the Economic Vitality Element of the Comprehensive Plan for adequacy and make suggestions for improvements.

Some of the questions to consider:

- What limits economic development?
- What does Issaquah have that promotes economic development?
- What economic development does the community desire?
- What is required to sustain economic development?

Develop a strategy for aggressively pursuing the type of economic development we desire.

EXPENDITURE COMPARISONS

City Council	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 60,600	\$ 60,600	\$ 60,600	\$ 60,600
Benefits	5,144	5,160	5,129	5,160
Supplies	1,429	800	1,074	1,200
Other Services & Charges	<u>6,038</u>	<u>5,700</u>	<u>11,438</u>	<u>5,300</u>
TOTAL	<u>\$ 73,211</u>	<u>\$ 72,260</u>	<u>\$ 78,241</u>	<u>\$ 72,260</u>

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.

2006 WORK PLAN FOCUS

- Implementation of a City-wide Communication Plan that provides a process to communicate more effectively with the media **(City Goal #4)**
- 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 #4)**
- Monitor existing human service programs to insure that Issaquah residents are served **(City Goal #7)**
- Work with Eastside Human Service Forum to improve the quality of human services in Issaquah and the eastside **(City Goal #7)**

EXPENDITURE COMPARISONS

Executive Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
MAYOR'S OFFICE				
Salaries	\$ 373,523	\$ 390,770	\$ 390,913	\$ 401,521
Benefits	93,501	109,205	96,051	113,630
Supplies	6,514	7,000	6,567	8,000
Professional Services	5,123	4,650	535	4,000
Other Services & Charges	13,898	19,400	14,894	19,400
Interfund Charges	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
TOTAL MAYOR'S OFFICE	\$ 497,059	\$ 535,525	\$ 513,460	\$ 551,051
CITY CLERK DIVISION				
Salaries	\$ 304,625	\$ 175,599	\$ 171,310	\$ 180,752
Benefits	101,738	66,164	65,358	70,495
Supplies	5,083	15,625	9,618	17,100
Professional Services	7,799	14,700	7,698	14,500
Other Services & Charges	<u>58,219</u>	<u>34,855</u>	<u>18,554</u>	<u>33,500</u>
TOTAL CITY CLERK	\$ 477,464	\$ 306,943	\$ 272,538	\$ 316,347
COMMUNITY SERVICES DIVISION				
SENIOR CENTER				
Salaries (Custodial)	\$ 12,599	\$ 13,090	\$ 13,090	\$ 13,389
Benefits	4,320	5,105	4,113	4,485
Supplies	893	1,000	-	1,000
Other Services and Charges	<u>57,051</u>	<u>61,000</u>	<u>52,347</u>	<u>64,044</u>
Subtotal	\$ 74,863	\$ 80,195	\$ 69,550	\$ 82,918
COMMUNICATIONS				
Professional Services	21,896	25,000	20,847	23,000
City Newsletter	-	25,000	20,485	28,500
Other Services and Charges	<u>23</u>	<u>-</u>	<u>76</u>	<u>-</u>
Subtotal	\$ 21,919	\$ 50,000	\$ 41,408	\$ 51,500

Executive Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
COMMUNITY SERVICES DIVISION (cont.)				
SERVICE AGENCIES				
King Co. Sexual Assault Ctr	\$ 4,500	\$ 5,000	\$ 5,000	\$ -
Children's Response Center	4,000	4,500	4,500	-
Eastside Domestic Violence	8,800	9,500	9,500	-
Friends of Youth	16,000	18,500	17,875	-
Eastside Human Service Forum	3,500	3,500	3,500	3,500
Eastside Legal Assistance	2,500	2,500	2,500	-
ARCH (A Reg. Coalition for Housing)	11,194	12,000	11,810	12,554
Childcare Resources	4,000	4,500	4,500	-
Catholic Community Svcs-Meal Pgm	3,500	3,500	7,000	-
Meals on Wheels	4,000	4,000	5,000	-
Issaquah Church/Community Svcs	2,000	3,000	3,000	-
Eastside Literacy Council	5,000	5,500	5,500	-
Eastside Healthy Start	3,500	4,000	4,000	-
Crisis Clinic - Telephone Services	2,500	3,000	3,000	-
Crisis Clinic - Teen Link	1,260	2,000	2,000	-
Issaquah Food and Clothing Bank	6,000	8,746	6,560	-
Senior Svcs-Congregate Meal Pgm	1,500	1,500	1,500	-
Eastside Adult Day Center	7,000	7,500	7,500	-
Eastside Baby Corner	4,300	5,000	5,000	-
Eastside Social Concerns Council (Homeless)	3,500	3,500	-	-
Women's Resource Center (BCC)	4,500	4,500	4,500	-
Marianwood Volunteer Caregivers	4,000	4,400	4,400	-
Special Population Support	8,750	10,000	10,053	-
Undesignated Agency Contributions	-	-	-	140,000
Community Health Centers	2,000	4,100	3,075	-

Executive Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
COMMUNITY SERVICES DIVISION (cont.)				
Life Enrichment Options	1,500	1,750	1,750	-
Center for Dance	-	2,000	2,000	-
Alcoholism (King County)	<u>3,245</u>	<u>3,500</u>	<u>3,541</u>	<u>3,800</u>
Subtotal	\$ 122,549	\$ 141,496	\$ 138,564	\$ 159,854
COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG)				
Allocation Amount	<u>\$ 7,913</u>	<u>\$ 51,704</u>	<u>\$ 13,330</u>	<u>\$ 8,000</u>
Subtotal	7,913	51,704	13,330	8,000
TOTAL COMMUNITY SVCS	<u>\$ 227,244</u>	<u>\$ 323,395</u>	<u>\$ 262,852</u>	<u>\$ 302,272</u>
TOTAL EXECUTIVE DEPT	<u>\$ 1,201,767</u>	<u>\$ 1,165,863</u>	<u>\$ 1,048,850</u>	<u>\$ 1,169,670</u>

Table 7 Community Services Expenditure¹ Comparisons

Executive Department Annual Budget Comparisons

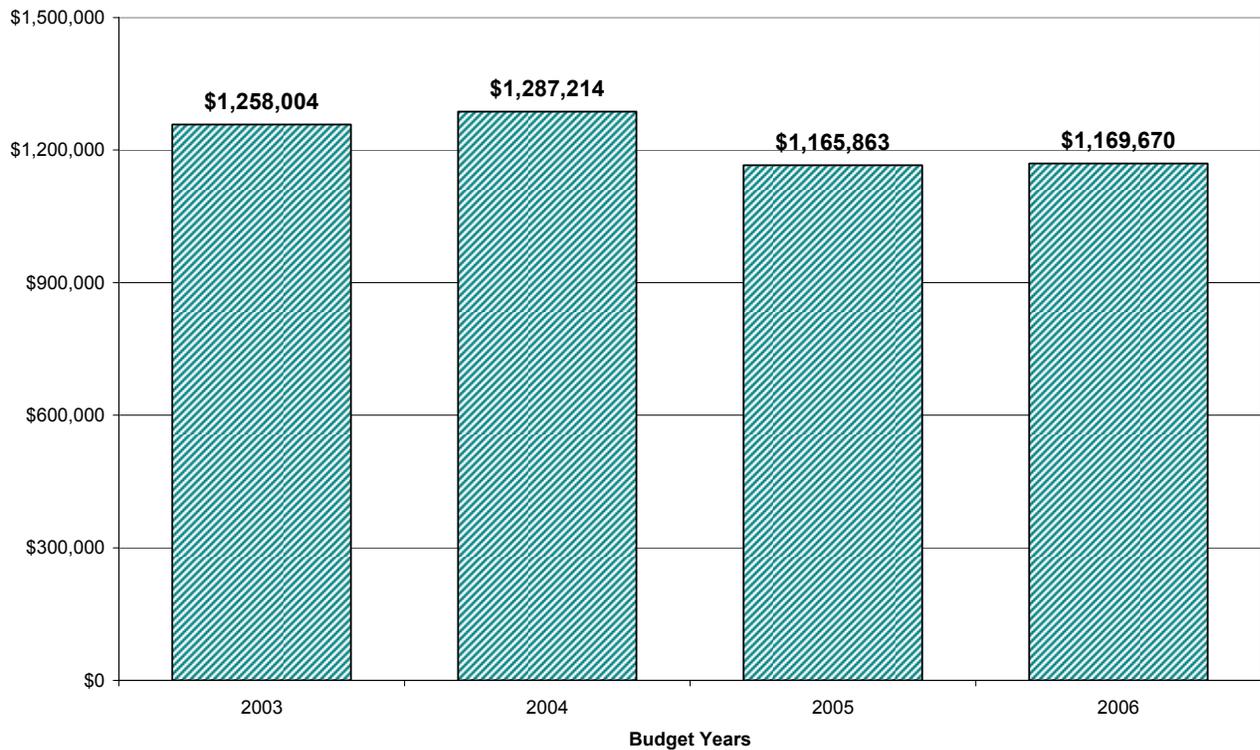


Figure 5 Executive Department Comparison of Annual Budgets

¹ \$12,554 shown in 2006 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.

2006 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 #4)**
- ▀ Work with the Departments, Administration, and City Council through the Ad Hoc Technology Committee to 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
- ▀ Increase TV21 production by 10%
- ▀ Complete TV 21 digital transition and provide Web site streaming video and archive of Council Meetings **(City Goal #4)**

EXPENDITURE COMPARISONS

Information Technology	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 298,436	\$ 365,727	\$ 271,234	\$ 293,449
Benefits	103,305	128,160	90,016	108,580
Supplies	20,108	23,000	15,504	23,000
Computer Equipment	11,648	12,074	20,087	12,074
Professional Services	17,484	75,000	39,113	51,000
Telephone Charges	39,781	50,000	41,302	50,045
Repairs and Maintenance	36,525	51,000	51,673	45,000
Other Services & Charges	<u>20,788</u>	<u>21,745</u>	<u>12,226</u>	<u>21,700</u>
TOTAL	\$ 548,075	\$ 726,706	\$ 541,155	\$ 604,848

Table 8 Information Technology Expenditure Comparisons

Information Technology Annual Budget Comparisons

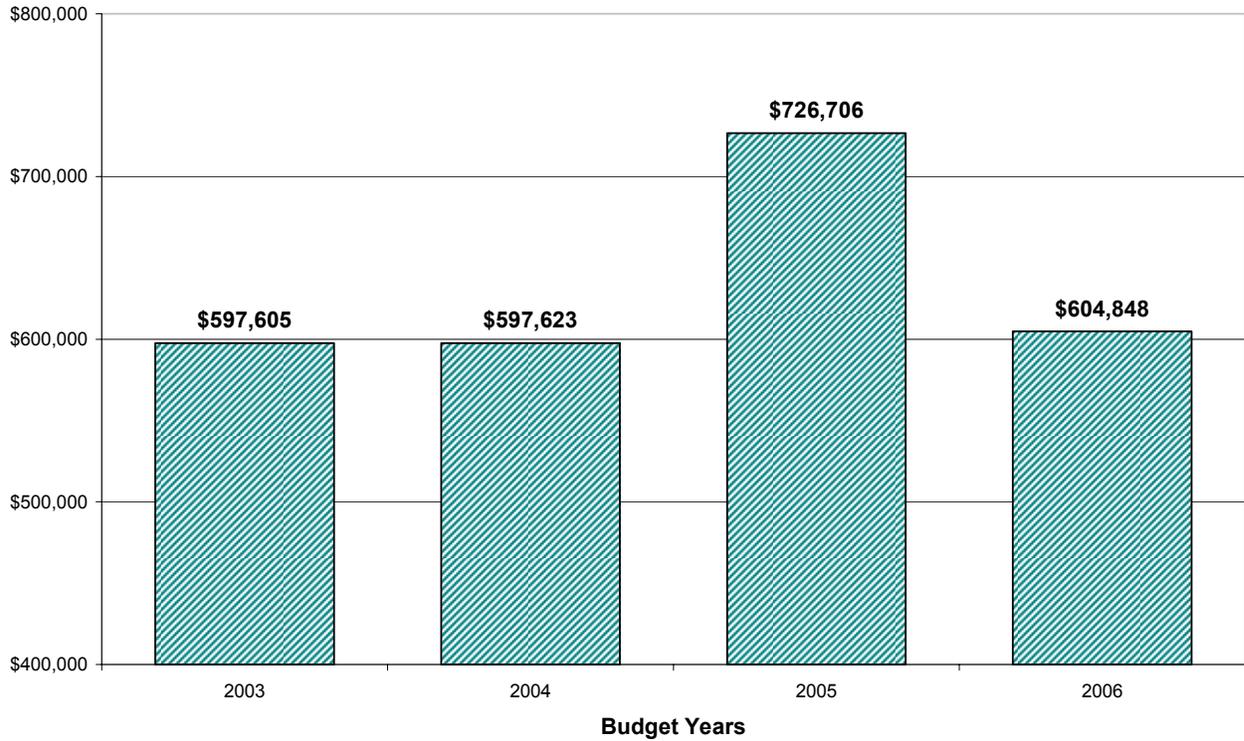


Figure 6 Information Technology Comparison of Annual Budgets

IT CAPITAL ITEMS INCLUDED ELSEWHERE IN BUDGET	
Parks CLASS Software Interface with Eden	\$ 30,000
Wireless Technology	15,000
Upgrade Internet Filtering Appliance	<u>4,300</u>
TOTAL IT CAPITAL PROJECTS	\$ <u>49,300</u>

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.

2006 WORK PLAN FOCUS

- ▀ Monitor legislation affecting courts of limited jurisdiction
- ▀ Continue to develop court procedures manual
- ▀ 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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 11,594	\$ 134,000	\$ 139,622	\$ 176,060
Benefits	3,562	50,400	37,373	54,500
Supplies	12,883	7,000	5,132	7,000
Professional Services	49,628	56,000	17,983	21,400
Other Services & Charges	<u>488</u>	<u>8,400</u>	<u>11,241</u>	<u>13,000</u>
TOTAL	\$ <u>78,155</u>	\$ <u>255,800</u>	\$ <u>211,351</u>	\$ <u>271,960</u>

Table 10 Municipal Court Expenditure Comparisons

Municipal Court Annual Budget Comparisons

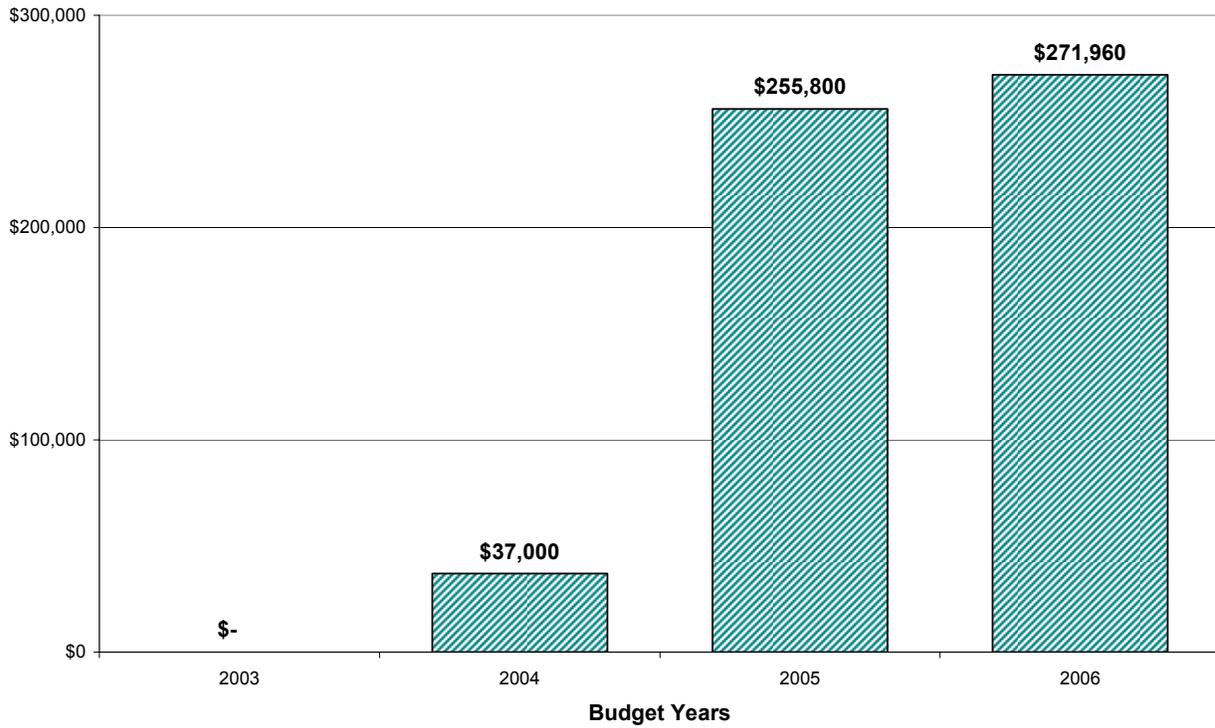


Table 11 Municipal Court Comparison of Annual Budgets

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
General Municipal	\$ 120,673	\$ 120,000	\$ 143,001	\$ 145,000
Special Projects	75,152	65,000	73,727	80,000
Criminal Prosecution	139,844	144,000	138,520	144,000
Public Defender Fees	-	-	57,827	68,000
TOTAL	\$ 335,669	\$ 329,000	\$ 413,075	\$ 437,000

Table 12 Legal Department Expenditure Comparisons

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

The mission of the Human Resources Department is to support City employees in their efforts to provide excellent service to our taxpayers and customers by providing leadership and expertise in a variety of areas. These include employee/labor relations, benefits administration, recruitment and retention of quality employees, compliance with federal, state and City regulations, employee training and development, employee safety, performance coaching and counseling and a workplace environment that allows employees to work to their highest level in making Issaquah a quality community.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Human Resources Department is responsible for:

- ▶ employee and labor relations
- ▶ benefits administration
- ▶ recruitment and retention of quality employees
- ▶ compliance with federal, state and City regulations
- ▶ employee training and development
- ▶ employee safety
- ▶ performance coaching and counseling
- ▶ providing a workplace environment that allows employees to work to their highest level in making Issaquah a quality community

2006 WORK PLAN FOCUS

- Negotiate a new Issaquah Police Officers Association Collective Bargaining agreement and complete any negotiations from 2005 if necessary
- Provide technical and administrative support to the Civil Service Commission
- Provide City-wide training in such areas as the prevention of harassment, supervisory management, conflict resolution, amongst others and coordinate programs with WCIA
- Continue efforts to contain the rising cost of medical-related benefits while retaining a quality workforce

EXPENDITURE COMPARISON

Human Resources	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 258,447	\$ 273,900	\$ 275,956	\$ 293,478
Benefits	77,194	86,044	79,449	90,893
Medical Care Program	47,472	40,000	45,148	50,000
Orthodontia Care	11,142	11,000	13,469	11,000
Supplies	8,021	14,233	12,411	12,233
Employee Recognition	7,322	8,500	9,097	8,500
Civil Service Commission	2,398	5,405	2,633	5,405
Professional Services	4,767	9,850	12,870	9,750
Professional Training (citywide)	8,373	11,387	10,761	11,387
Job Advertising	-	1,250	200	750
Tuition Reimbursement	6,642	12,000	2,665	12,000
Other Services & Charges	<u>6,808</u>	<u>16,250</u>	<u>12,834</u>	<u>15,250</u>
TOTAL	\$ 438,586	\$ 489,819	\$ 477,493	\$ 520,646

Table 13 Human Resources Expenditure Comparison

Human Resources Department Annual Budget Comparisons

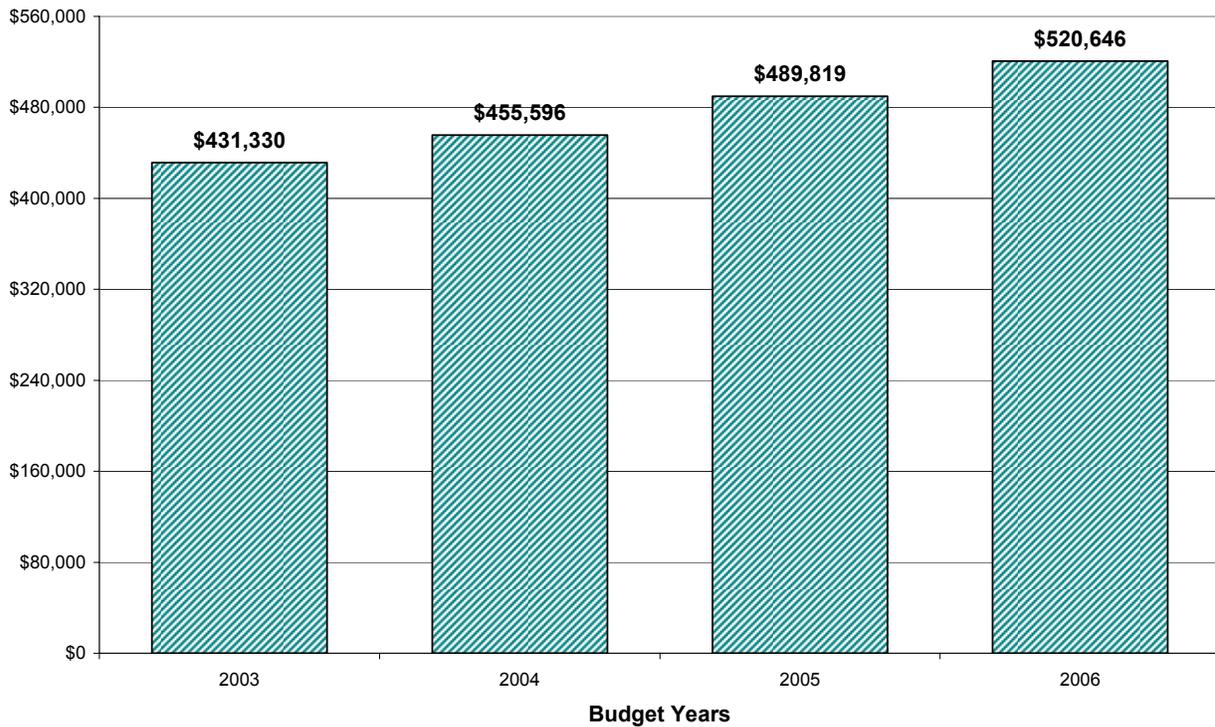


Figure 7 Human Resources Comparison of Annual Budgets

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.

2006 WORK PLAN FOCUS

- Complete the 2005 audit without findings
- Set up a system for tracking departmental inventory of small and attractive assets and train other departments on the use of the system
- Continue to work toward GASB 34 compliance of tracking and infrastructure portion of fixed assets
- Continue working with other Washington State Cities in streamlining State sales tax
- Continue to work toward completion of software system upgrade (cash receipting and cost accounting)
- Begin designing a payroll processing manual
- Review fringe benefits provided by the City and determine how they should be treated in payroll
- Complete the draft document for expense reimbursement/travel as a formal City policy

EXPENDITURE COMPARISONS

Finance Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 353,577	\$ 457,703	\$ 458,929	\$ 497,106
Overtime	75	-	-	-
Benefits	112,592	159,300	144,361	166,560
Supplies	9,102	12,500	12,513	12,500
Professional Services	14,423	11,000	30,325	19,000
Repairs and Maintenance	12,041	13,000	15,924	20,000
Other Services & Charges	<u>14,335</u>	<u>24,394</u>	<u>16,098</u>	<u>24,300</u>
TOTAL	<u>\$ 516,145</u>	<u>\$ 677,897</u>	<u>\$ 678,150</u>	<u>\$ 739,466</u>

Table 14 Finance Department Expenditure Comparisons

Finance Department Annual Budget Comparisons

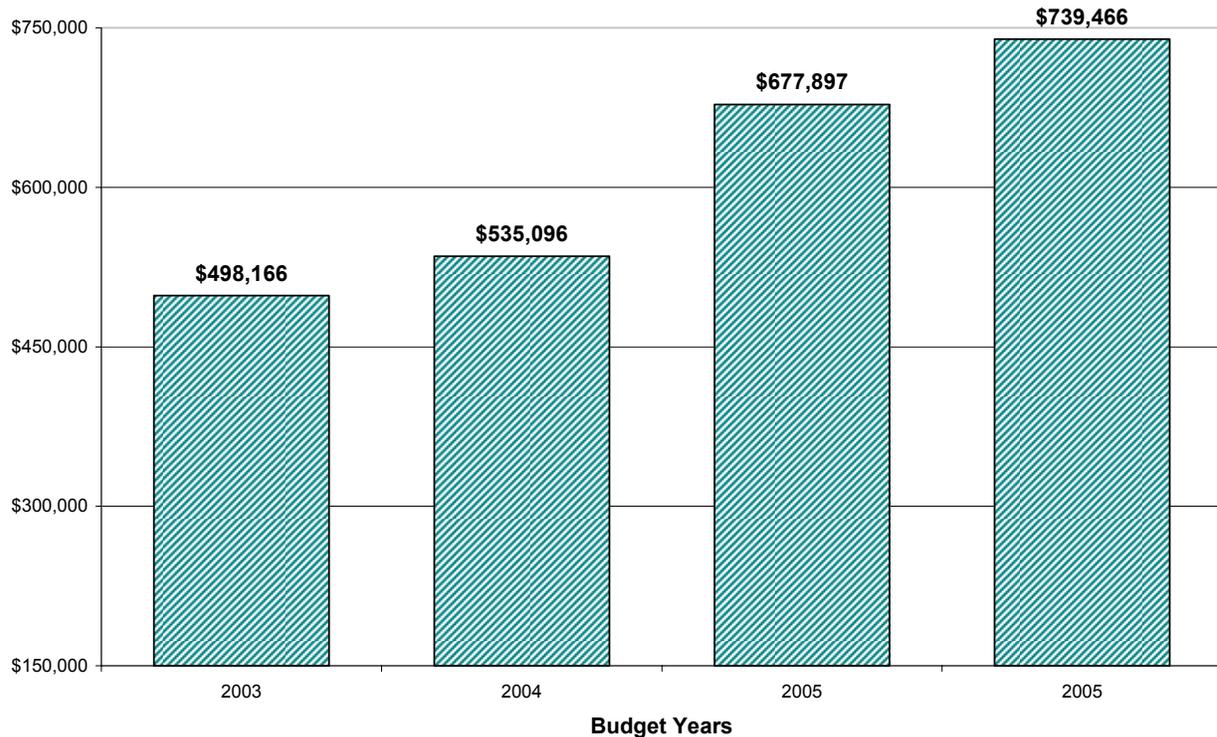


Figure 8 Finance Department Comparison of Annual Budgets

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.

2006 WORK PLAN FOCUS

- Provide basic services by responding to all calls from citizens
- 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
- Continue our focus on “Youth at Risk” program through our D.A.R.E. and School Resource Officer programs **(City Goal #7)**
- Continue to focus on Homeland Security by cooperating with all Federal, State and local agencies **(City Goal #7)**
- Train and prepare for Critical Incident Response **(City Goal #7)**
- Continue working closely with the city E.O.C. group and Hamm radio group
- Transition to policing annexations of Klahanie and South Cove/Greenwood Pt. if they occur.

EXPENDITURE COMPARISONS

Police Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
OPERATIONS:				
Salaries	\$ 2,057,371	\$ 2,200,444	\$ 2,116,812	\$ 2,480,585
Overtime	141,294	111,500	150,008	111,500
Benefits	658,457	788,025	681,507	845,115
Supplies	65,885	71,100	72,596	73,500
Interfund Charges	60,000	110,000	110,000	150,200
Professional Services	8,260	10,000	4,870	13,000
Other Services & Charges	25,001	44,600	22,313	55,200
Subtotal	\$ 3,016,268	\$ 3,335,669	\$ 3,158,106	\$ 3,729,100

Police Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
DETENTION/CORRECTION:				
Salaries	\$ 544,429	\$ 583,651	\$ 552,415	\$ 598,294
Overtime	22,167	20,000	26,673	20,000
Benefits	212,525	246,270	215,654	244,500
Supplies	147,986	190,000	160,730	176,000
Professional Services	143,089	174,000	145,915	180,500
Other Services & Charges	<u>20,379</u>	<u>31,200</u>	<u>19,363</u>	<u>24,700</u>
Subtotal	\$ 1,090,575	\$ 1,245,121	\$ 1,120,750	\$ 1,243,994
DISPATCH SERVICES:				
Salaries	\$ 342,517	\$ 471,196	\$ 371,745	\$ 465,107
Overtime	19,514	10,000	18,078	10,000
Benefits	117,370	176,120	131,134	163,915
Supplies	3,119	4,000	5,418	4,000
Repairs and Maintenance	43,423	45,000	40,929	45,000
Other Services & Charges	<u>41,558</u>	<u>53,300</u>	<u>44,039</u>	<u>51,900</u>
Subtotal	\$ 567,501	\$ 759,616	\$ 611,343	\$ 739,922
RECORDS:				
Salaries	\$ 223,933	\$ 166,378	\$ 180,738	\$ 193,309
Overtime	7,197	3,065	4,368	4,000
Benefits	69,324	55,550	57,846	65,112
Supplies	9,785	12,500	11,735	13,500
Telephones/Cellular	10,475	15,700	10,785	11,500
Repairs and Maintenance	25,747	32,000	23,771	27,000
Other Services & Charges	<u>592</u>	<u>7,500</u>	<u>995</u>	<u>7,500</u>
Subtotal	\$ 347,053	\$ 292,693	\$ 290,238	\$ 321,921
TOTAL POLICE	\$ 5,021,397	\$ 5,633,099	\$ 5,180,437	\$ 6,034,937

Table 15 Police Department Expenditure Comparisons

Police Department Annual Budget Comparisons

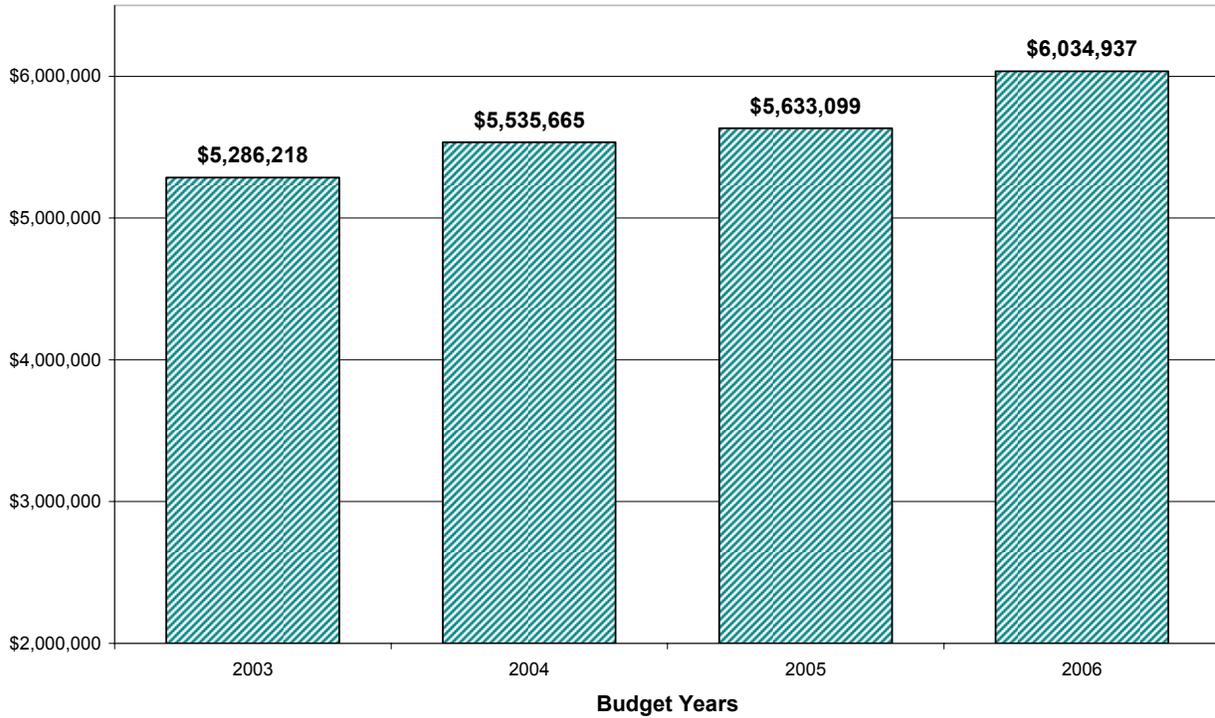


Figure 9 Police Department Comparison of Annual Budgets

POLICE CAPITAL ITEMS INCLUDED ELSEWHERE IN BUDGET	
Advanced Public Safety Software	\$ 60,100
Two Patrol Vehicles	104,000
Equipment for Four New Officers	<u>34,200</u>
TOTAL POLICE CAPITAL PROJECTS	\$ <u>198,300</u>

Table 16 Police Department Capital Items

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Professional Services	\$ 2,940,198	\$ 3,030,193	\$ 3,025,631	\$ 3,140,135
TOTAL	\$ 2,940,198	\$ 3,030,193	\$ 3,025,631	\$ 3,140,135

Table 17 Fire Department Expenditure Comparisons

Fire Department Annual Budget Comparisons

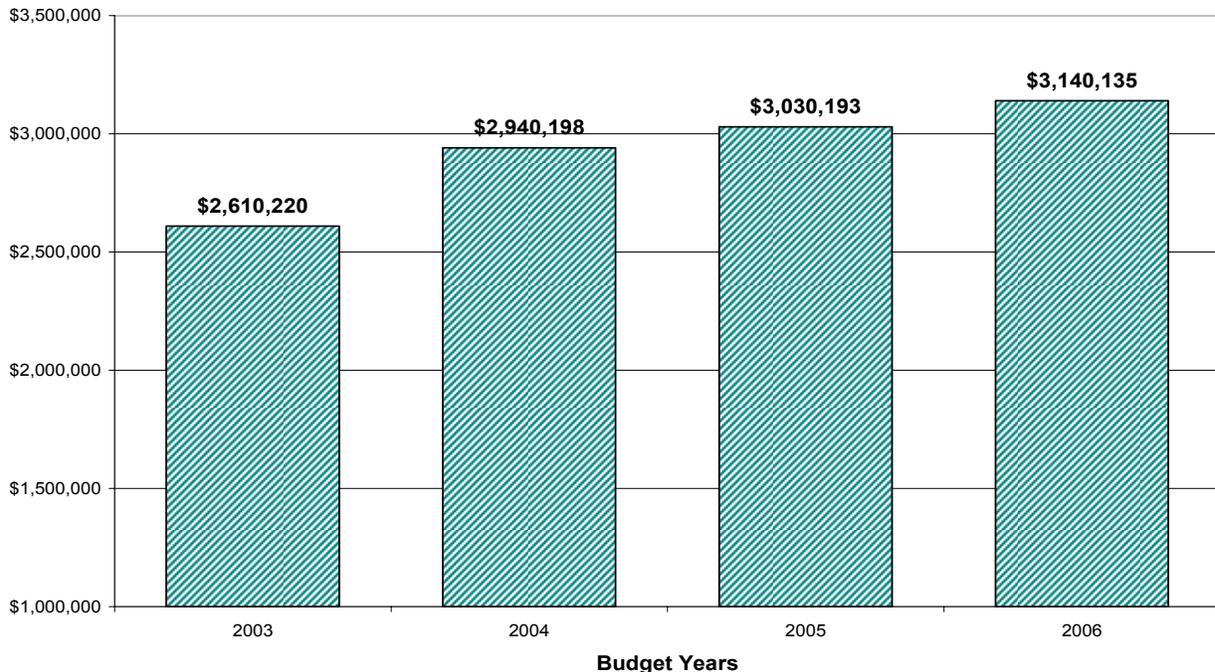


Figure 10 Fire Department Budgetary Expenditures Comparison

PROFESSIONAL SERVICES

Effective January 1, 1999, City Fire Department services consolidated with King County Fire District #10 to form a new fire district called Eastside Fire and Rescue.

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.

2006 WORK PLAN FOCUS

City Goal #1: Concurrency & Transportation Improvements

- ▶ Prepare a multi-year financing plan for transportation improvements

City Goal # 3: Sustainability

- ▶ Adopt and implement CARA and TDR Programs

City Goal # 4: Faith in Local Government

- ▶ Organize Annexation Open Houses for Klahanie & GPSC (assuming the annexations are approved)
- ▶ Support our citizen boards & commissions (DC, PPC and R&S)
- ▶ Support the Park Pointe Reader Team
- ▶ Continue to improve the Planning Department's Web Page

City Goal # 6: Salmon Habitat

- ▶ Review land use permits in accordance with adopted policies and critical area regulations
- ▶ Administer the TDR program

City Goal # 9: Klahanie/Greenwood Point – South Cove Annexation

- ▶ Complete annexation census within 30 days of the effective date
- ▶ Schedule "Open Houses" for both annexation areas

EXPENDITURE COMPARISONS

Planning Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 946,707	\$ 996,584	\$ 989,300	\$ 1,032,695
Overtime	-	1,000	-	1,000
Benefits	297,714	334,160	307,715	345,255
Supplies	8,381	13,000	8,438	13,000
Hearing Examiner	12,915	8,000	2,445	9,000
Professional Services	16,602	21,000	15,630	22,000
Consultants	81,997	130,000	69,333	35,000
Other Services & Charges	19,085	39,500	19,138	37,750
TOTAL	\$ 1,383,401	\$ 1,543,244	\$ 1,411,999	\$ 1,495,700

Table 18 Planning Department Expenditure Comparisons

Planning Department Annual Budget Comparisons

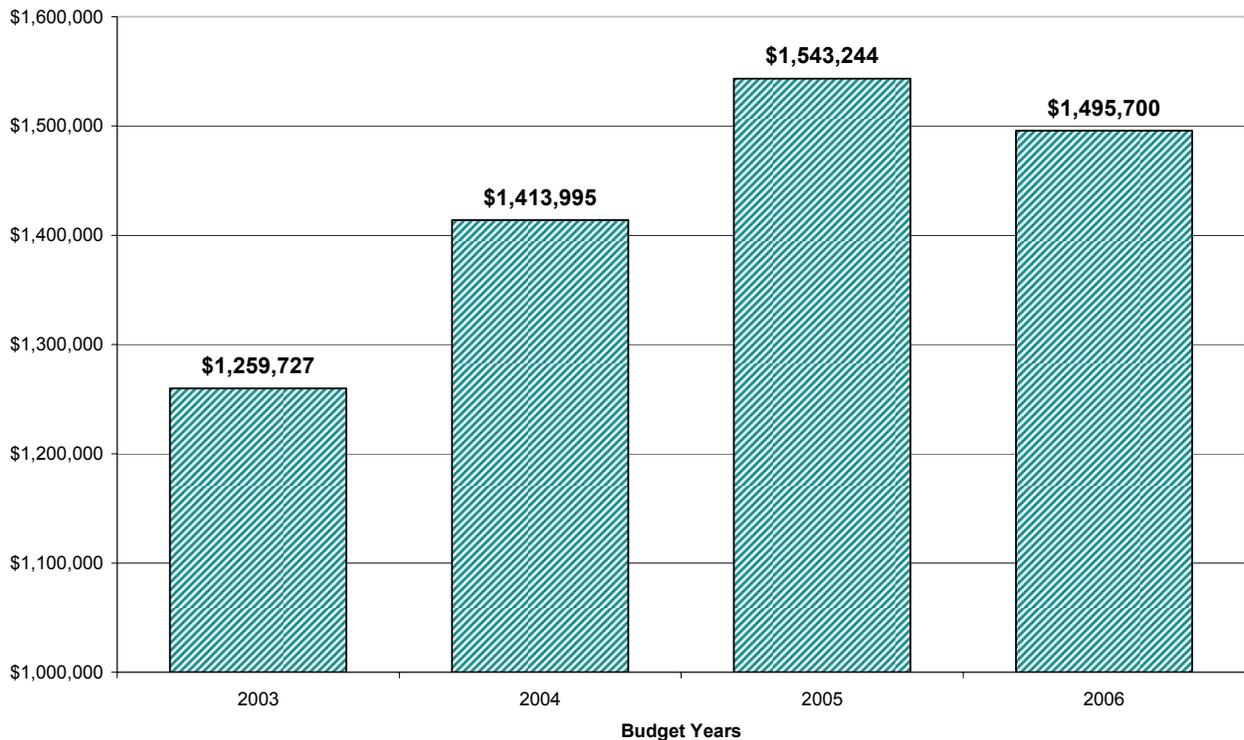


Figure 11 Planning Department Budgetary Expenditures Comparison

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.

2006 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 #3)**
- ▶ Continue support of e-CityGov.net and MyBuildingPermit.com through regional participation in the development.
- ▶ Develop strategies to implement newly annexed areas of Klahanie and Greenwood/South Cove into the department work plan subject to voter approval of annexations. **(City Goal #9)**
- ▶ 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)
- ▶ Evaluate strategies for on-line Business Licensing registration and payment. Coordinate with State Master Business License Program.

EXPENDITURE COMPARISONS

Building Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 778,381	\$ 879,663	\$ 867,352	\$ 924,408
Overtime	934	4,000	4,267	1,500
Benefits	301,281	363,300	323,208	355,885
Supplies	12,792	12,100	10,807	12,100
Professional Services	130,171	79,700	327,802	79,700
Other Services & Charges	21,961	21,800	31,430	27,800
Interfund Charges	<u>10,008</u>	<u>10,008</u>	<u>10,008</u>	<u>11,158</u>
TOTAL	<u>\$ 1,255,528</u>	<u>\$ 1,370,571</u>	<u>\$ 1,574,874</u>	<u>\$ 1,412,551</u>

Table 19 Building Department Expenditure Comparisons

Building Department Annual Budget Comparisons

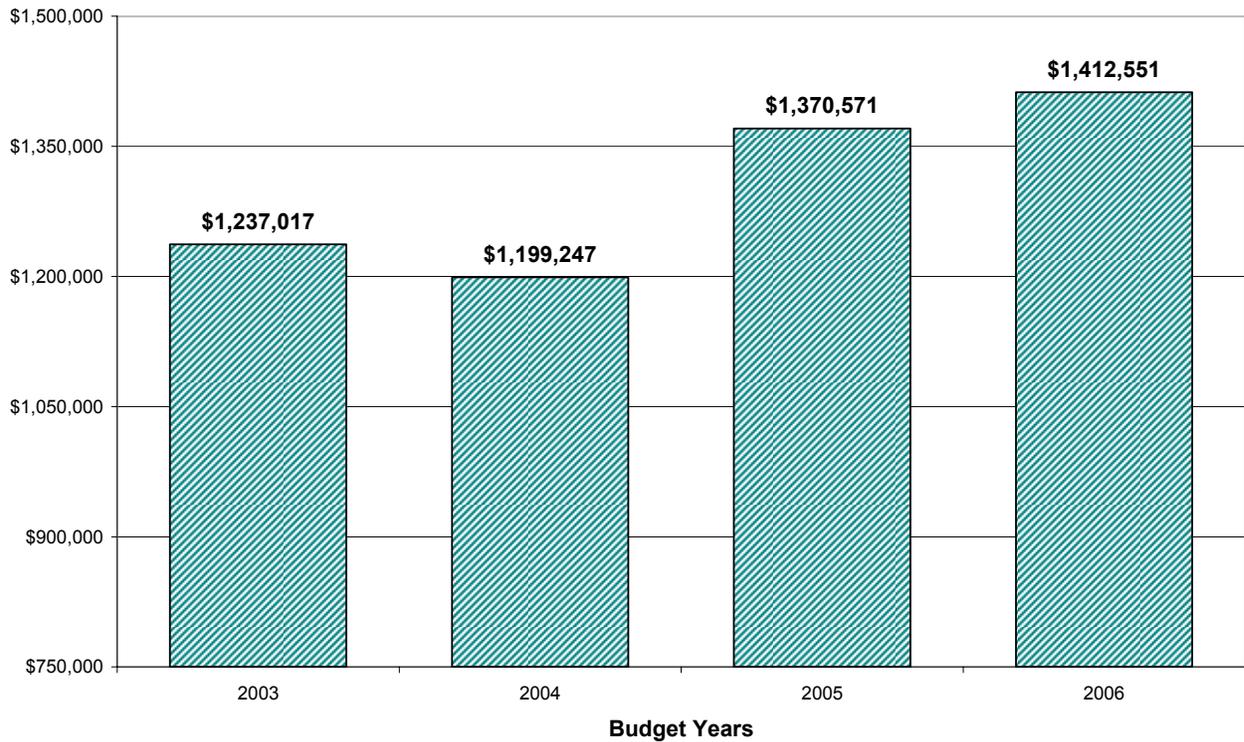


Figure 12 Building Department Budgetary Expenditures Comparison

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

2006 WORK PLAN FOCUS

- ▶ Increase public awareness of rental facilities (Tibbetts Creek Manor, Pickering Barn, Community Center)
- ▶ Maintain Issaquah Public Market
- ▶ 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.
- ▶ 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 Arborist/Horticulturist support for City projects and programs
- ▶ Maintains new parks at Issaquah Highlands (**City Goal #5**)
- ▶ Maintain City landscapes at parks, building grounds, trails, cemeteries and streetscapes (**City Goal #5**)
- ▶ Obtain Tree City USA Recertification
- ▶ Provide support and maintenance for scheduled recreational activities at parks
- ▶ Improve Salmon Habitat (**City Goal #6**) by:
 - participating in the Issaquah Creek WaterWays Program – Issaquah Basin Action Team,
 - coordinating with Public Works Engineering on creek restoration projects, and
 - participating in other creek stewardship projects scheduled within the Issaquah Creek Basin
- ▶ Improve Parks Programs and Facilities (**City Goal #5**) by:
 - Designing and constructing additional park facilities in the Issaquah Highlands
 - Conceptual designs for Cybil/Madeline/Issaquah Creek Park and Community Center Green
 - Initiating a Master Site Plan for Hillside Park
- ▶ Acquire Land for Future Park and Open Space Use (**City Goal #5**) by:
 - Working with the Trust for Public Land (TPL) on the Park and Open Space Bond for Fall 2006
 - Submitting grant applications for park development/improvements and property acquisition
- ▶ Expand and Improve the Trail System in and Around the City (City Goal #5) by:
 - Continuing to work with Public Works Engineering on development of trails and sidewalks
 - Reprinting City – Public Health Trail Maps
 - Submitting grant applications for trail construction.
- ▶ Review building systems to improve energy efficiency
- ▶ Work with Resource Conservation Department to develop sustainable building maintenance methods (**City Goal #3**)
- ▶ Continue seismic improvements to City buildings

EXPENDITURE COMPARISONS

Parks Department	2004 Actual	2005 Budget	2005 Actual	2006 Budget
RECREATION AND PLANNING DIVISION				
Salaries	\$ 1,467,683	\$ 1,819,160	\$ 1,741,701	\$ 1,912,562
Overtime	967	500	587	500
Benefits	427,616	579,445	540,877	612,308
Supplies	124,997	182,459	145,787	193,005
Professional Services	242,686	211,614	120,858	212,668
Repairs and Maintenance	9,577	24,137	3,818	24,466
Other Services & Charges	<u>150,358</u>	<u>194,362</u>	<u>168,300</u>	<u>205,170</u>
Subtotal	\$ 2,423,884	\$ 3,011,677	\$ 2,721,928	\$ 3,160,679
PARKS FACILITIES DIVISION				
Salaries	\$ 813,178	\$ 570,624	\$ 583,300	\$ 704,043
Overtime	938	8,000	3,966	8,000
Benefits	258,437	198,400	194,868	239,397
Supplies	74,209	51,000	65,799	64,500
Utilities Charges	79,899	100,000	84,684	100,000
Contracted Maintenance	29,156	30,500	38,933	47,500
Other Services & Charges	43,044	53,500	46,100	73,000
Interfund Charges	<u>59,004</u>	<u>59,004</u>	<u>59,004</u>	<u>98,600</u>
Subtotal	\$ 1,357,865	\$ 1,071,028	\$ 1,076,654	\$ 1,335,040
FACILITIES MAINTENANCE DIVISION				
Salaries	\$ 614,154	\$ 677,378	\$ 631,427	\$ 709,920
Overtime	164	8,000	89	8,000
Benefits	221,114	253,150	227,146	258,906
Supplies	92,522	66,786	81,658	73,588
Professional Services	1,941	3,616	2,121	3,600
Telephone Charges	7,664	12,811	7,855	10,313
Utility Charges	345,807	414,427	351,695	430,000
Repairs and Maintenance	72,329	65,921	69,168	75,179
Other Services & Charges	<u>8,237</u>	<u>14,118</u>	<u>9,054</u>	<u>17,209</u>
Subtotal	\$ 1,363,932	\$ 1,516,207	\$ 1,380,213	\$ 1,586,715
PARKS TOTAL	\$ 5,145,681	\$ 5,598,912	\$ 5,178,795	\$ 6,082,434

Table 20 Recreations Services Division Expenditure Comparisons

Parks Department Annual Budget Comparisons

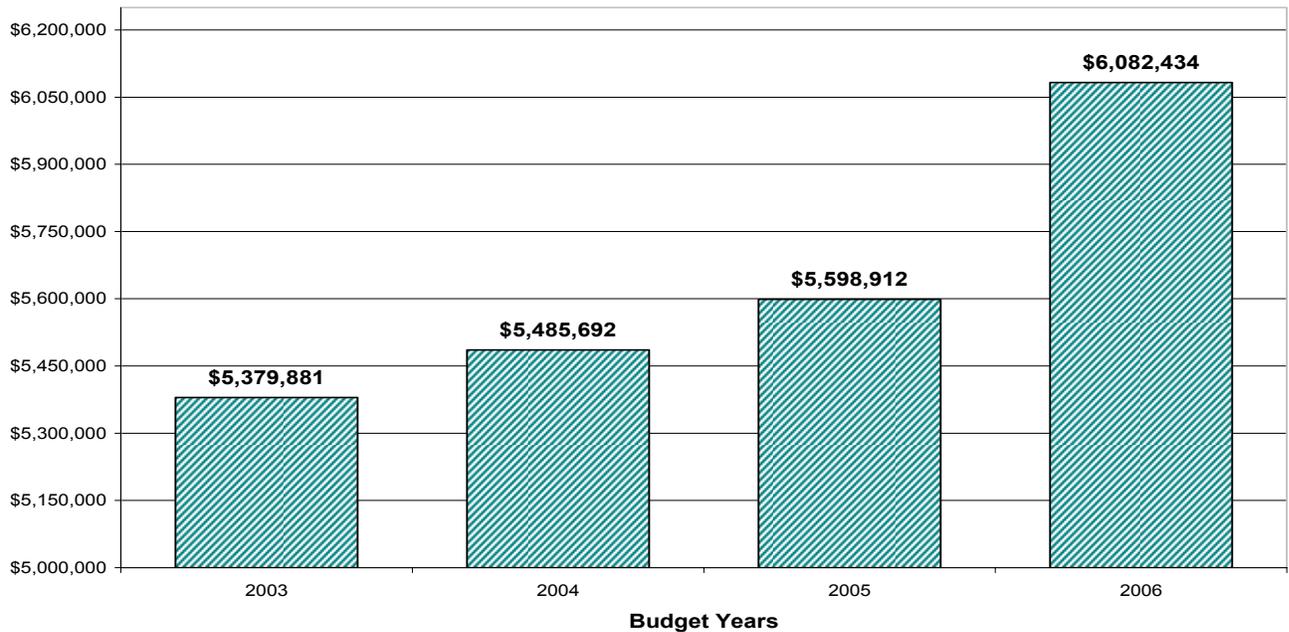


Figure 13 Parks Department Comparison of Annual Budgets

PARKS CAPITAL ITEMS INCLUDED ELSEWHERE IN BUDGET	
Highland Park Facilities (carryover)	\$ 290,000
Pickering Farm Courtyard	200,000
Roof Replacement & Repairs at City Hall Northwest	185,000
Overhead Lighting at Swimming Pool	65,000
Computer Room Air Conditioning & Remodel (City Hall South)	45,000
Small Dump Truck (Park Maintenance)	48,000
Full Size Truck (Building Maintenance)	29,000
3/4 Ton Pickup (Park Maintenance)	25,000
Cushman Style Vehicle (Park Maintenance)	15,000
Pool Locker Room Shower Tree	30,000
Pickering Trail Viewing Platform	30,000
Tibbetts Manor Barn Roof Replacement	29,000
Equipment Storage Building at Park Shop Site	20,000
Pool Diving Board Remodel	18,000
Equipment Trailer	14,500
Irrigation Controller Upgrade	12,500
TOTAL PARKS CAPITAL PROJECTS	\$ 1,056,000

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Benefits - Retired Fire/Police	83,097	81,500	86,304	95,200
Other Services & Charges	174,885	230,250	222,981	226,966
Interfund Charges (Insurance)	242,030	300,000	300,000	311,720
INTERGOVERNMENTAL SERVICES				
Clean Air Agency	17,853	9,447	10,285	10,500
Election/Registration Charges	18,927	17,000	30,040	20,000
OPERATION TRANSFERS TO:				
Street Fund	1,378,000	1,878,000	1,878,000	1,950,000
Unemployment Insurance	44,474	24,000	24,000	24,000
Lodging Tax Fund	-	-	-	-
Resource Conservation	45,000	45,000	45,000	45,000
TOTAL	\$ 2,004,266	\$ 2,585,197	\$ 2,596,610	\$ 2,683,386

Table 22 General Governmental Services Expenditure Comparisons

Other General Governmental Services Annual Budget Comparisons

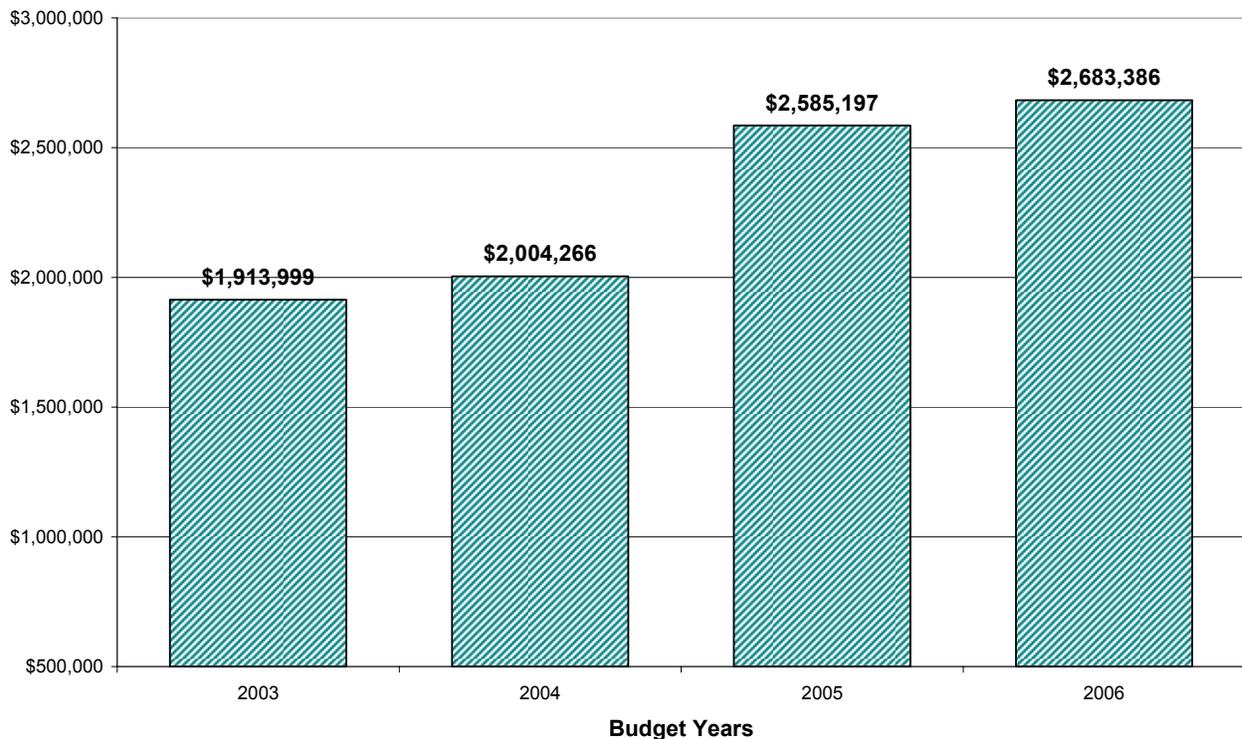


Figure 14 Other General Governmental Services Comparison of Annual Budgets

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Downtown Issaquah Association	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Historical Society	58,000	68,000	68,000	69,564
F.I.S.H. Operating Support	20,000	20,000	20,000	20,000
Worker's Comp Program	13,895	14,000	14,384	14,800
King County Historic Services	4,501	4,600	-	4,800
LEOFF Medical	12,279	8,000	7,951	8,000
Economic Development Council	1,511	-	-	-
Association of Washington Cities	7,675	8,000	8,000	9,066
Suburban Cities Association	6,241	7,500	6,880	8,000
Puget Sound Regional Council	7,842	9,000	8,237	9,000
Bank Service Charges	7,556	5,000	2,851	5,000
Fourth of July Festival	2,500	2,500	2,500	2,500
Satellite/Radio Access - EOC	2,108	10,600	11,005	17,886
Tax Compliance Audit	-	40,000	5,000	-
Mountains to Sound Greenway	5,000	5,000	5,000	5,000
Eastside Leadership	-	-	3,000	5,400
At Work	-	-	-	5,000
Self-Sensing Program	-	-	27,188	-
Labor Negotiations	-	-	-	7,000
Medical Plan Administration	-	-	-	7,700
Miscellaneous	<u>5,777</u>	<u>3,050</u>	<u>7,985</u>	<u>3,250</u>
TOTAL	\$ 174,885	\$ 230,250	\$ 222,981	\$ 226,966

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

2006 WORK PLAN FOCUS

- Pavement Management Program - Overlay Gilman Blvd
- 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
- Repair sink hole on Edgewood CT
- Test large water meters
- Replace irrigation lines under Gilman Blvd
- Replace meters at Gilman Wells
- 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	1.000	1.000	0.500	0.500	-	3.000
Utility Maintenance Lead	1.184	1.460	0.332	1.024	-	4.000
Utility Maintenance Workers	6.476	6.7525	1.5355	5.736	-	20.500
Office Supervisor	0.263	0.262	0.150	0.075	0.250	1.000
Administrative Assistants	0.393	0.393	0.225	0.114	0.375	1.500
Shop Aide	0.316	0.329	0.075	0.280	-	1.000
Shop Supervisor	-	-	-	-	1.000	1.000
Mechanic	-	-	-	-	3.000	3.000
Part-time Help	-	0.620				0.620
Total	9.947	11.1315	2.9975	7.819	4.725	36.620

Table 1 Public Works Operations Staffing

STAFF ALLOCATION

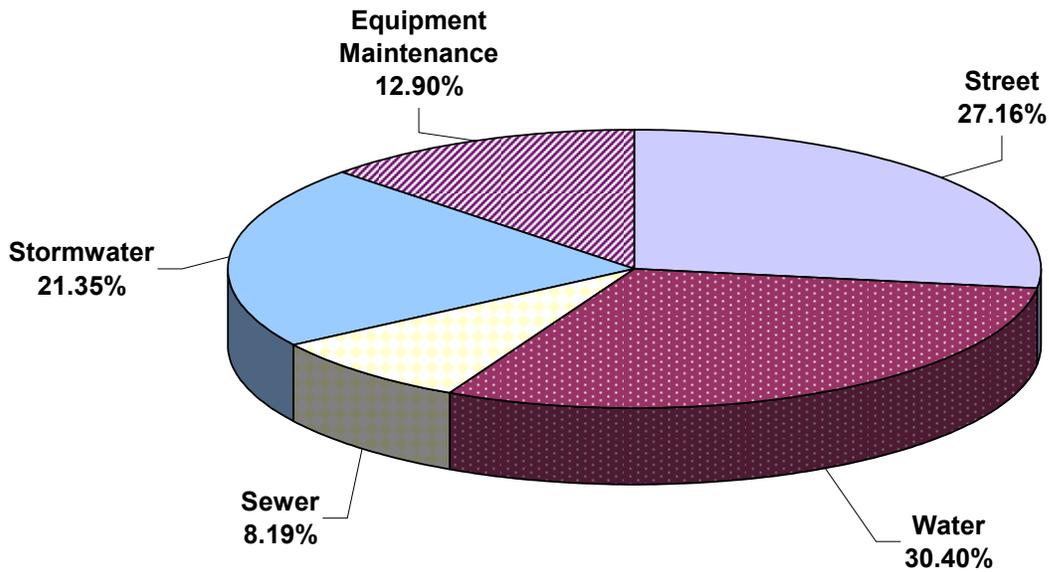


Figure 1 Public Works Operations Staff Allocation between Funds

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 410,653	\$ 287,528	\$ 572,335	\$ 719,591
Street and Curb Permits	73,817	61,000	100,630	71,000
Motor Vehicle Fuel Tax	212,033	218,000	225,602	358,000
Charges for Services	31,746	38,000	45,917	38,000
Investment Interest	2,703	2,000	14,080	5,000
Miscellaneous	179,631	7,000	1,143	537,500
MDRT Contributions	3,016,511	3,422,510	2,336,819	2,453,430
General Fund Transfer	<u>1,378,000</u>	<u>1,878,000</u>	<u>1,878,000</u>	<u>1,950,000</u>
TOTAL	\$ 5,305,094	\$ 5,914,038	\$ 5,174,526	\$ 6,132,521

Table 2 Street Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Street Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
MAINTENANCE AND OPERATIONS				
Salaries	\$ 368,389	\$ 467,016	\$ 403,774	\$ 557,735
Overtime	18,615	7,980	20,764	35,996
Benefits	153,946	203,115	172,355	251,585
Supplies	107,740	149,661	108,455	205,170
Professional Services	3,739	11,500	15,837	90,933
Other Services & Charges	154,871	172,040	157,621	247,249
Stormwater Charges	204,320	207,000	44,986	-
Traffic Signal Utility Charges	48,302	55,440	30,237	48,146
Street Light Utility Charges	99,882	122,000	102,935	140,000
King County Signal Maintenance	3,990	3,000	2,602	3,000
Capital Costs	9,210	-	16,398	9,000
I/F Vehicle Repair/Replace	<u>252,792</u>	<u>245,192</u>	<u>245,192</u>	<u>309,300</u>
Subtotal	\$ 1,425,796	\$ 1,643,944	\$ 1,321,156	\$ 1,898,114

Street Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
MDRT				
Salaries	\$ 532,643	\$ 610,000	\$ 477,402	\$ 505,640
Benefits	201,286	255,210	174,424	199,990
Supplies	12,613	26,800	10,007	21,800
Professional Services	1,949,562	2,500,000	1,303,135	1,700,000
Other Services & Charges	<u>23,935</u>	<u>30,500</u>	<u>20,355</u>	<u>26,000</u>
Subtotal	\$ 2,720,039	\$ 3,422,510	\$ 1,985,323	\$ 2,453,430
OTHER CHARGES				
Engineering Charges	\$ 429,400	\$ 508,800	\$ 508,800	\$ 687,600
Interfund Charges	125,559	144,714	143,772	152,219
Shuttle Bus Service	-	32,000	54,408	32,000
Street Facility Inventory	-	-	-	20,000
Transfer to Resource Conservation	30,750	30,750	30,750	30,750
Ending Fund Balance	<u>572,335</u>	<u>131,320</u>	<u>1,130,317</u>	<u>858,408</u>
Subtotal	\$ 1,158,044	\$ 847,584	\$ 1,868,047	\$ 1,780,977
TOTAL STREET FUND	\$ 5,303,879	\$ 5,914,038	\$ 5,174,526	\$ 6,132,521

Table 3 Street Fund Expenditure Comparisons

ARTERIAL STREET FUND

The Arterial Street Fund was established to account for construction and improvements to arterial streets. The projects must be approved by the Washington State Department of Transportation and included in the current six-year comprehensive street program.

By state law, a portion of the motor vehicle fuel tax is dedicated to the Arterial Street Fund. Other revenue sources are grants or special funds, which may become available for specific projects.

REVENUE COMPARISONS

Arterial Street Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 331,073	\$ 336,153	\$ 334,294	\$ 434,994
Motor Vehicle Fuel Tax	99,140	102,000	105,734	-
TOTAL	\$ 430,213	\$ 438,153	\$ 440,028	\$ 434,994

Table 4 Arterial Street Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Arterial Street Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Transfer to Street Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service	95,919	-	-	-
Ending Fund Balance	334,294	438,153	440,028	434,994
TOTAL	\$ 430,213	\$ 438,153	\$ 440,028	\$ 434,994

Table 5 Arterial Street Fund Expenditure Comparisons

Arterial Street Fund Ending Fund Balance Comparison

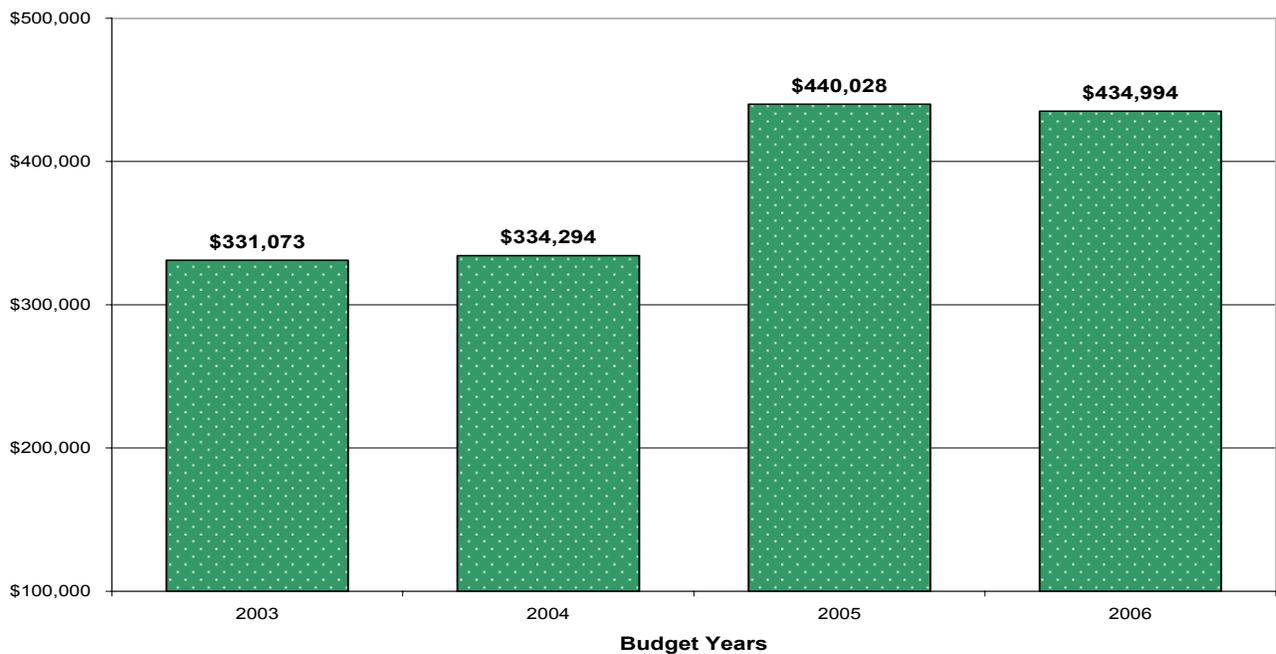


Figure 2 Arterial Street Fund Ending Fund Balance Comparisons

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 232,455	\$ 224,105	\$ 226,424	\$ 260,924
Charges for Services	43,450	33,000	73,875	36,000
Investment Interest	1,909	1,600	6,542	3,000
TOTAL	\$ 277,814	\$ 258,705	\$ 306,841	\$ 299,924

Table 6 Cemetery Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Cemetery Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Supplies	\$ -	\$ 500	\$ -	\$ 500
Other Services & Charges	7,535	31,700	27,476	32,200
Capital Outlay	25,855	2,500	522	2,500
Transfers to General Fund	18,000	25,000	25,000	25,000
Ending Fund Balance	226,424	199,005	253,843	239,724
TOTAL	\$ 277,814	\$ 258,705	\$ 306,841	\$ 299,924

Table 7 Cemetery Fund Expenditure Comparisons

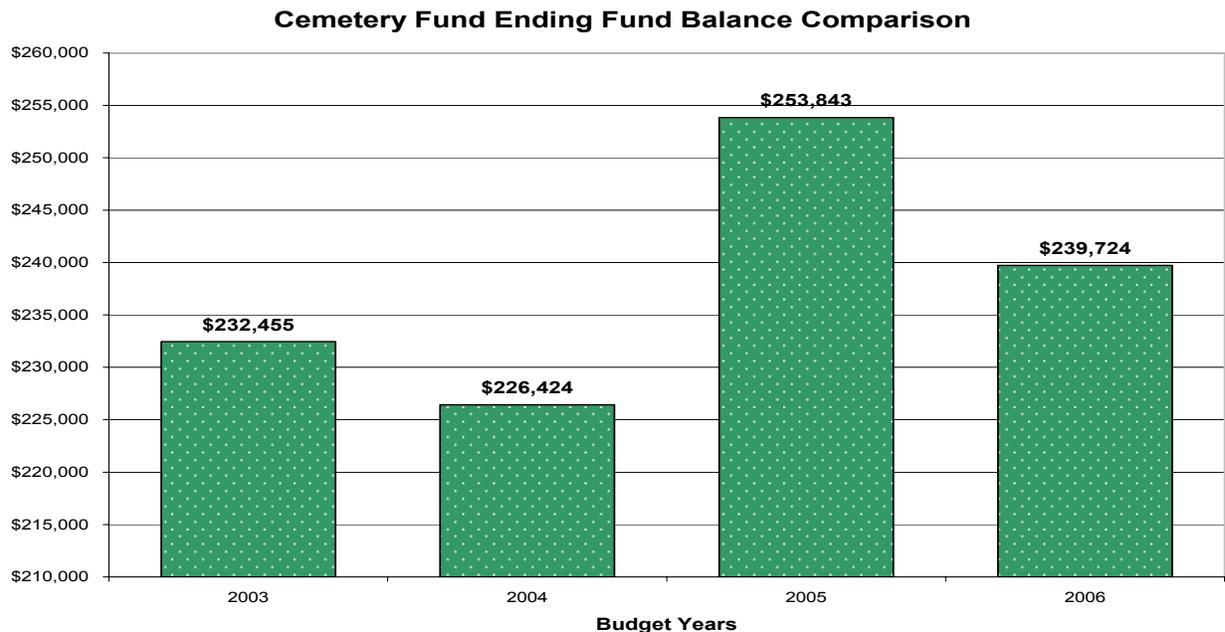


Figure 3 Cemetery Fund Ending Fund Balance Comparison

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 128,039	\$ 148,850	\$ 163,019	\$ 187,369
Admissions Tax	159,137	150,000	160,237	157,000
Investment Interest	1,199	1,000	3,993	2,000
Grants/Donations	8,700	4,500	2,000	5,085
Project Contributions	20,630	-	32,000	-
TOTAL	\$ 317,705	\$ 304,350	\$ 361,249	\$ 351,454

Table 8 Municipal Art Fund Revenue Comparisons

EXPENDITURE COMPARISONS¹

Municipal Art Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
ARTS COMMISSION ADMINISTERED:				
Construction Project Art	\$ 18,403	\$ 30,000	\$ 20,000	\$ 32,000
General Granting	58,070	125,000	51,820	130,085
INSTITUTIONAL ART FUNDING:				
Village Theater	40,000	-	50,000	-
Contracted Coordinator	20,660	20,000	22,938	20,000
Supplies	-	525	-	525
Miscellaneous	1,353	1,575	945	1,575
Art Maintenance Program	-	-	-	3,000
Transfers to General Fund	16,200	-	15,000	-
Ending Fund Balance	163,019	127,250	200,546	164,269
TOTAL	\$ 317,705	\$ 304,350	\$ 361,249	\$ 351,454

Table 9 Municipal Art Fund Expenditure Comparisons

¹ Potential 2006 funding for Village Theater is included in General Granting. General granting includes \$5,085 for costs associated with a King County 4 Culture Grant.

Municipal Art Fund Ending Fund Balance Comparison

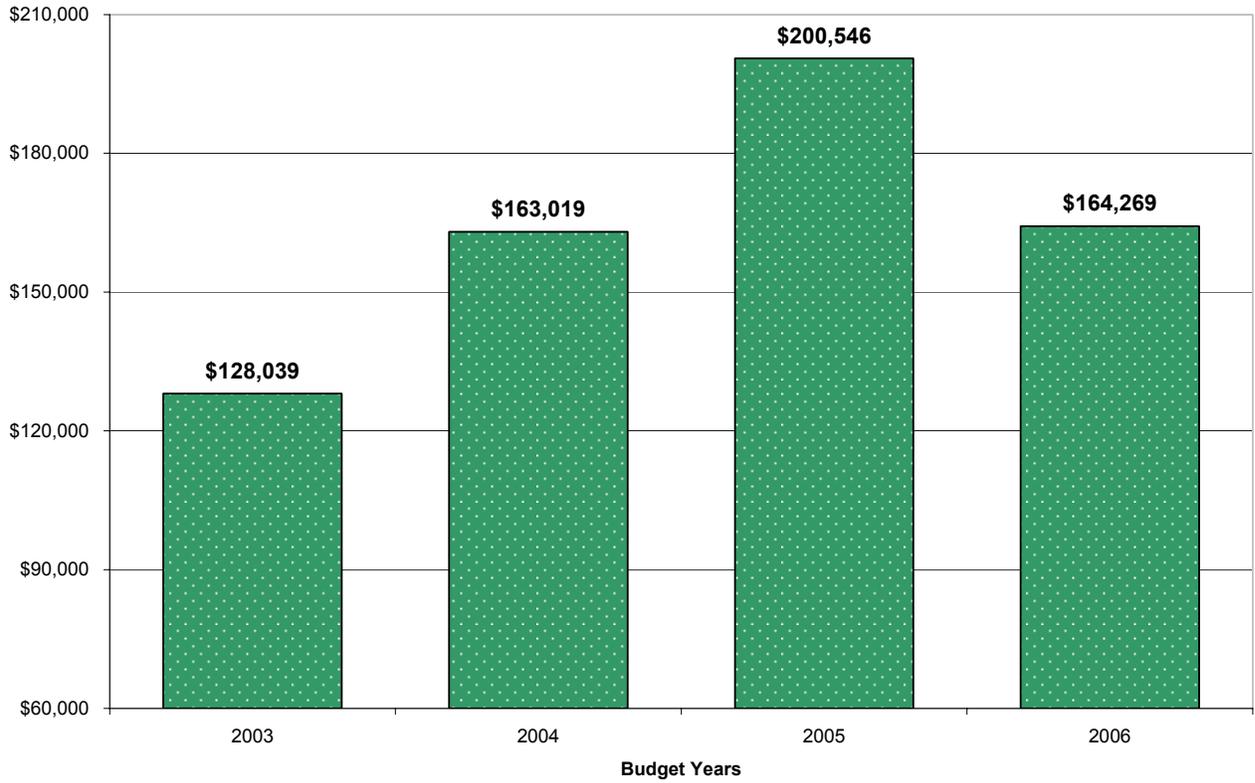


Figure 4 Municipal Art Fund Ending Fund Balance Comparison

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 111,084	\$ 156,209	\$ 134,086	\$ 189,094
Contract Fees	5,990	7,000	3,730	-
Administrative Fees	138,850	143,000	183,807	228,981
Shared Profits	25,685	25,000	116,385	-
Grants - General	82,642	123,010	157,493	107,760
Investment Interest	1,129	1,000	6,187	2,500
Miscellaneous	8,448	-	680	-
Transfer-in from General Fund	45,000	45,000	45,000	45,000
Transfer-in from Street	30,750	30,750	30,750	30,750
Transfer-in from Water/Storm	<u>153,370</u>	<u>153,370</u>	<u>153,370</u>	<u>163,652</u>
TOTAL	<u>\$ 602,948</u>	<u>\$ 684,339</u>	<u>\$ 831,488</u>	<u>\$ 767,737</u>

Table 10 Resource Conservation Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Resource Conservation Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 168,953	\$ 227,621	\$ 214,125	\$ 242,549
Overtime	54	-	1,820	1,000
Benefits	52,740	78,345	66,120	78,320
Supplies	59,299	51,250	22,177	36,000
Professional Services	169,442	172,070	157,477	222,960
Other Services & Charges	18,374	70,600	26,870	55,250
Ending Fund Balance	<u>134,086</u>	<u>84,453</u>	<u>342,899</u>	<u>131,658</u>
TOTAL	<u>\$ 602,948</u>	<u>\$ 684,339</u>	<u>\$ 831,488</u>	<u>\$ 767,737</u>

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 79,532	\$ 63,128	\$ 84,738	\$ 116,634
Franchise Fees	179,117	170,000	207,409	210,000
TOTAL	\$ 258,649	\$ 233,128	\$ 292,147	\$ 326,634

Table 12 Cable TV Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Cable TV Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 62,314	\$ 67,672	\$ 66,992	\$ 76,080
Benefits	17,577	20,800	17,859	21,105
Supplies & Equipment	11,259	11,500	11,582	9,500
Professional Services	7,005	1,000	1,398	21,200
Other Services & Charges	2,752	8,000	2,996	7,800
Equipment Replacement	5,004	5,004	5,004	5,004
Transfer to General Fund	68,000	68,000	68,000	80,000
Ending Fund Balance	84,738	51,152	118,316	105,945
TOTAL	\$ 258,649	\$ 233,128	\$ 292,147	\$ 326,634

Table 13 Cable TV Fund Expenditure Comparisons

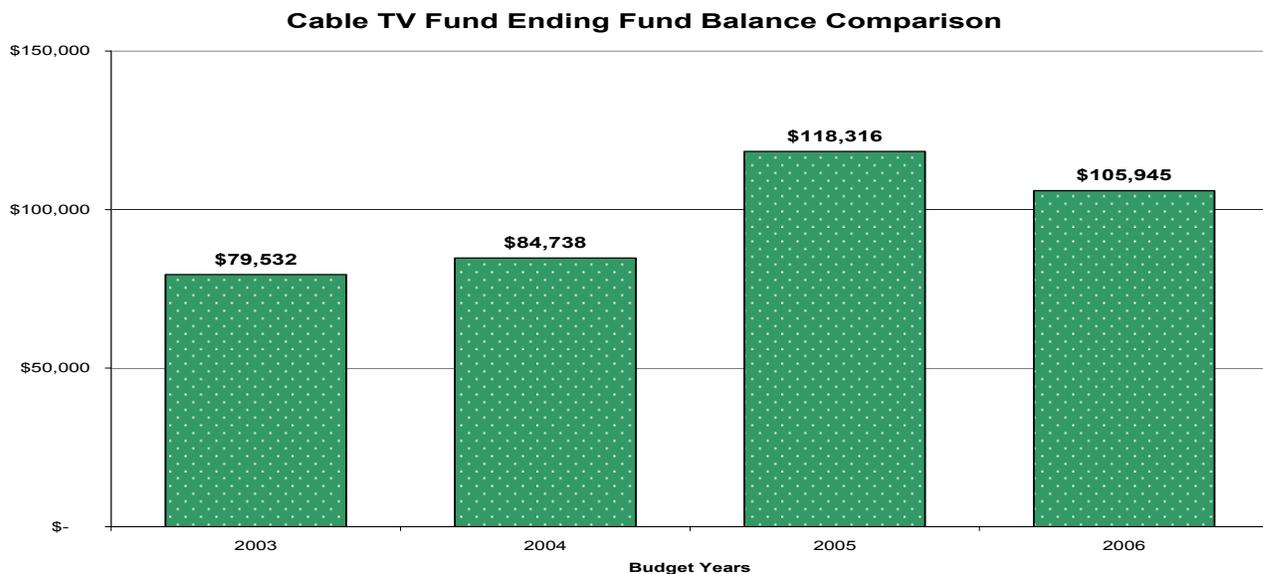


Figure 5 Cable TV Fund Ending Fund Balance Comparison

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 20,584	\$ 14,364	\$ 21,883	\$ 14,863
Hotel-Motel Lodging Tax	46,519	40,000	42,745	46,500
Transfer in from General Fund	-	-	-	-
TOTAL	\$ 67,103	\$ 54,364	\$ 64,628	\$ 61,363

Table 14 Lodging Tax Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Lodging Tax Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Issaquah's Visitor's Info Center	\$ 30,220	\$ 31,020	\$ 31,020	\$ 34,120
Historical Society	5,000	8,000	8,000	8,000
Community Float	-	5,000	-	10,000
Advertising - Promote Issaquah	10,000	8,000	8,000	8,000
Transfer to General Fund	-	-	-	-
Ending Fund Balance	21,883	2,344	17,608	1,243
TOTAL	\$ 67,103	\$ 54,364	\$ 64,628	\$ 61,363

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, 2005 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	12/31/2005 Outstanding Bond Balance
VOTED-IN DEBT:					
Street/Cemetery/Park ¹	2/1/1998	2,235,000	4.24	12/1/2008	760,000
Senior Center	12/1/2001	1,500,000	4.42	12/1/2021	1,290,000
ITS/Police Refunding	12/1/2005	4,745,000	4.34	12/1/2025	4,745,000
TOTAL					\$ 6,795,000
NON-VOTED DEBT (COUNCILMANIC):					
Community Center	12/1/1995	3,460,000	5.17	12/1/2010	1,430,000
Pickering Barn/Misc.	8/1/1997	2,750,000	5.16	9/1/2017	1,980,000
Police Station/Jail	7/15/1999	7,950,000	4.86	7/1/2019	6,330,000
Police Station/Misc.	12/15/2000	2,660,000	5.00	1/1/2021	2,320,000
Fire Station, Property	12/1/2001	10,100,000	4.38	12/1/2021	8,700,000
Highlands Park Facilities	12/1/2004	3,820,000	4.14	12/1/2024	3,690,000
TOTAL					\$ 24,450,000
TOTAL DEBT					\$ 31,245,000

Table 1 Voted and Non-Voted Debt

Information on anticipated 2006 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 10-7).

¹ Refunding Bond

UNLIMITED DEBT SERVICE FUND
(VOTED-IN)

REVENUES

Unlimited Debt Service Fund (Voted-In) Revenue		2006 Budget
Estimated Beginning Fund Balance January 1, 2006		\$ 255,005
Property Taxes:		
1996 Police Station	\$ 410,000	
1998 Street/Cemetery/Park (Refunding Bond)	280,000	
2001 Senior Center	125,000	
2005 Street ITS	<u>143,000</u>	
Total Taxes		958,000
Investment Interest		<u>1,000</u>
TOTAL		\$ 1,214,005

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

EXPENDITURES

Unlimited Debt Service Fund (Voted-In) Expenditures		2006 Budget
Long Term Debt - Principal		
1996 Police Station	\$ 245,000	
1998 Street/Cemetery/Park	245,000	
2001 Senior Center	55,000	
2005 Street ITS	<u>55,000</u>	
Total Principal		\$ 600,000
Long Term Debt - Interest		
1996 Police Station	\$ 161,250	
1998 Street/Cemetery/Park	34,590	
2001 Senior Center	62,350	
2005 Street ITS	<u>85,000</u>	
Total Interest		\$ 343,190
Estimated Ending Fund Balance December 31, 2006		<u>270,815</u>
TOTAL		\$ 1,214,005

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

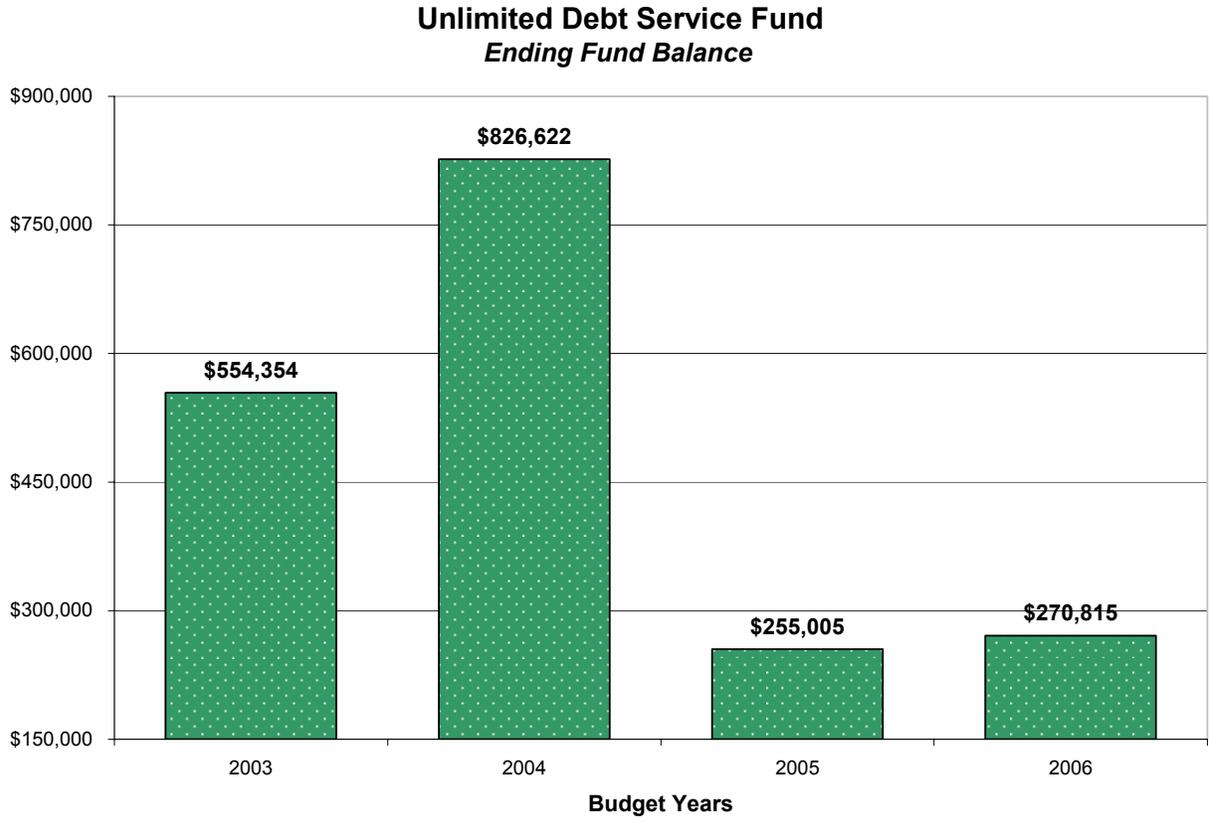


Figure 1 Unlimited Debt Service Fund Ending Fund Balance Comparison

LIMITED DEBT SERVICE FUND
(NON-VOTED)

REVENUES

Limited Debt Service Fund (Non-Voted) Revenue	2006 Budget
Estimated Beginning Fund Balance January 1, 2006	\$ 39,506
Transfer-in (Capital Improvement Fund)	<u>2,455,691</u>
TOTAL	<u>\$ 2,495,197</u>

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

EXPENDITURES

Limited Debt Service Fund (Non-Voted)		2006 Budget
Long Term Debt - Principal		
1995 Community Center	\$ 260,000	
1997 Pickering Barn/Parkland	120,000	
1999 Police/Jail Facility/Eastside Bypass	320,000	
2000 Police Station/Miscellaneous	95,000	
2001 Fire Station/Miscellaneous	385,000	
2004 Highlands Park Facilities	<u>140,000</u>	
Total Principal		
Long Term Debt - Interest		
1995 Community Center	\$ 77,068	
1997 Pickering Barn/Parkland	102,838	
1999 Police/Jail Facility/Eastside Bypass	314,200	
2000 Police Station/Miscellaneous	118,292	
2001 Fire Station/Miscellaneous	416,055	
2004 Highlands Park Facilities	<u>146,744</u>	
Total Interest		\$ 1,175,197
Estimated Ending Fund Balance December 31, 2006		-
TOTAL		<u>\$ 2,495,197</u>

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

L.I.D. DEBT SERVICE FUND

REVENUES

L.I.D. Debt Service Fund Revenue		2006 Budget
Estimated Beginning Fund Balance January 1, 2006		\$ -
Special Assessment Principal and Interest:		
L.I.D. #20	\$ 225,000	
L.I.D. #21	-	
Total Assessments		225,000
TOTAL		\$ 225,000

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

EXPENDITURES

L.I.D. Debt Service Fund Expenditures		2006 Budget
Long Term Debt - Principal		
Special Assessment - Principal: L.I.D. #20	\$ -	
Special Assessment - Principal: L.I.D. #21	-	
Total Principal		\$ -
Long Term Debt - Interest		
Special Assessment - Interest: L.I.D. #20	\$ -	
Special Assessment - Interest: L.I.D. #21	-	
Total Interest		\$ -
Transfer to Guaranty Fund		225,000
Estimated Ending Fund Balance December 31, 2006		-
TOTAL		\$ 225,000

Table 7 L.I.D. Debt Service Fund Expenditures

Name	Date of Issue	Issued Amount	Date of Final Scheduled Maturity	12/31/05 Outstanding Bond Balance
L.I.D. #20–SE 56th St. Improvements	8/01/96	\$3,222,433	8/01/08	\$0
L.I.D. #21–Maple/Newport Improvements	12/01/95	\$2,627,862	12/01/07	\$0

Table 8 L.I.D. Debt Service Fund Descriptions

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	2006 Budget
Beginning Fund Balance	\$ 768,871
Transfer-in from LID Debt Fund	<u>225,000</u>
TOTAL	\$ 993,871

Table 9 Unlimited Debt Service Fund (Voted-In) Expenditures

EXPENDITURES

L.I.D. Guaranty Fund Expenditures	2006 Budget
Transfer of Excess Funds to General Fund	\$ 500,000
Ending Fund Balance	<u>493,871</u>
TOTAL	\$ 993,871

Table 10 L.I.D. Guaranty Fund Expenditures

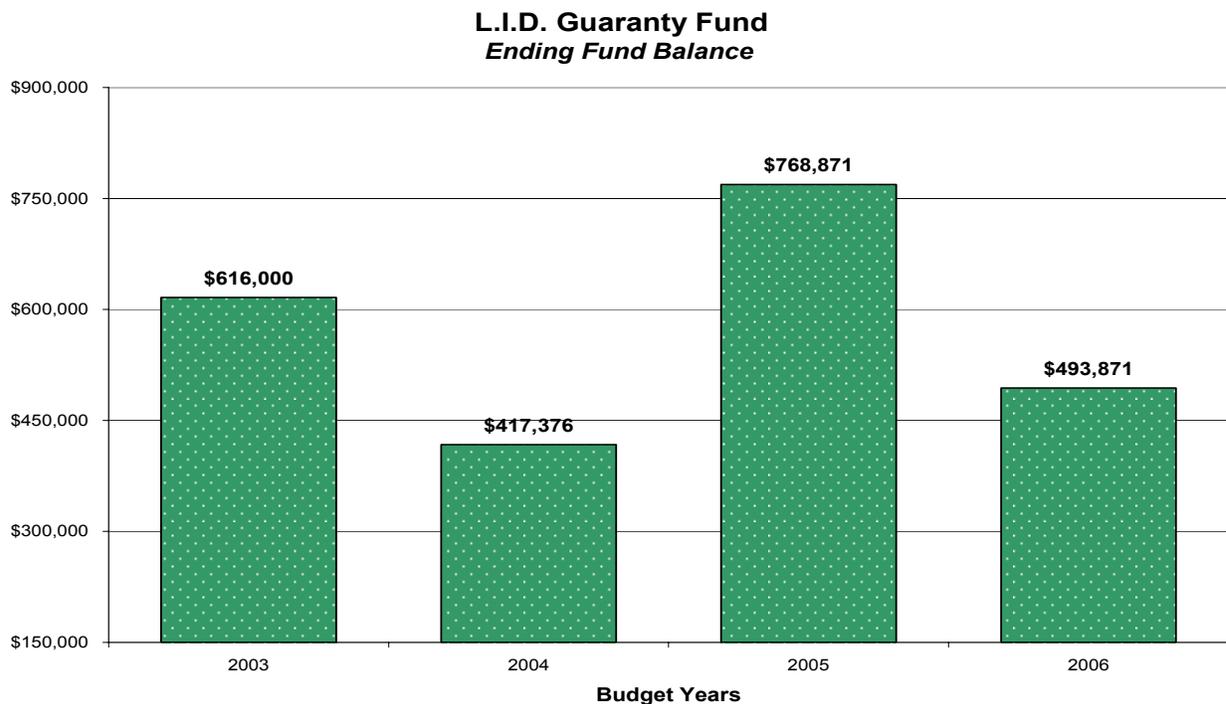


Figure 2 LID Guaranty Fund Ending Fund Balance Comparisons

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
- ▶ Centralized ITS Traffic Signal System
- ▶ Newport Way Construction Fund
- ▶ Street Improvement Fund
- ▶ Senior Center Construction
- ▶ Highlands Fire Station Construction Fund
- ▶ Highlands Park Facilities 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. Currently excise taxes are dedicated to paying off the debt incurred for the Community Center and Pickering Barn.

REVENUE COMPARISONS

Capital Improvement Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 1,281,798	\$ 1,574,370	\$ 2,026,949	\$ 1,643,193
Local Retail Sales Tax	2,781,202	2,830,000	2,994,992	2,980,000
Real Estate Excise Tax	1,426,117	800,000	1,797,908	1,490,900
King County Road Levy	-	-	-	225,500
Investment Interest	27,271	10,000	62,943	50,000
Alexander House Rental	17,404	17,502	17,965	17,500
Office Space Rental	121,206	130,000	136,912	120,000
Other Rental Income	79,497	51,500	64,705	60,300
Interfund Loan Proceeds	400,000	-	100,000	-
Bond Proceeds (Net)	200,000	-	-	-
Interfund Loan Interest	19,869	-	800	-
Grant Proceeds/Contributions	<u>551,969</u>	<u>55,597</u>	<u>38,533</u>	<u>-</u>
TOTAL	<u>\$ 6,906,333</u>	<u>\$ 5,468,969</u>	<u>\$ 7,241,707</u>	<u>\$ 6,587,393</u>

Table 1 Capital Improvement Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Capital Improvement Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Street Maintenance Program	\$ 312,402	\$ 250,000	\$ 223,880	\$ 640,000
Sidewalk Enhancement Program	36,840	50,000	48,189	155,000
Other Services & Charges	43,581	40,000	27,072	48,000
Capital Outlay	1,061,843	248,531	225,127	811,000
Sound Transit Fire Station	-	1,000,000	-	-
Equipment (new employees)	-	6,000	2,890	51,400
Minor Equipment (EOC)	14,392	69,097	47,283	4,450
Vehicle Replacement Charges	593,099	639,117	639,117	759,120
Interfund Rental - City Shop	320,000	320,000	320,000	320,000
Operating Transfer (Debt Service)	2,497,227	2,710,849	2,710,849	2,455,691
Operating Transfer - Equipment Rental	-	-	-	195,000
Operating Transfer - To Art Fund	-	-	-	-
Ending Fund Balance	<u>2,026,949</u>	<u>135,375</u>	<u>2,997,300</u>	<u>1,147,732</u>
TOTAL	<u>\$ 6,906,333</u>	<u>\$ 5,468,969</u>	<u>\$ 7,241,707</u>	<u>\$ 6,587,393</u>

Table 2 Capital Improvement Fund Expenditure Comparisons

STREET MAINTENANCE PROGRAM

Repair and overlay program for local access streets **\$640,000**

SIDEWALK ENHANCEMENT PROGRAM

Repair and maintenance of sidewalks **\$155,000**

CAPITAL OUTLAY

CAPITAL IMPROVEMENT FUND CAPITAL OUTLAY		
Roof Replacement/Repairs (CHNW)	\$ 185,000	
Affordable Housing Fund	100,000	
Overhead Lighting at Pool	65,000	
Police Safety Software	60,100	
Police Patrol Car	52,000	
Utility Truck (PWO - Storm)	45,100	
Computer Room Air Conditioning/Remodel	45,000	
CLASS Interface with Eden	30,000	
Pool Locker Room Showers	30,000	
Pickering Trail Viewing Platform	30,000	
Tibbetts Barn Roof	29,000	
Small Pickup Truck (PWO - Street)	27,500	
Village Theatre Capital Program (one year)	20,000	
Pool Diving Board Upgrade	18,000	
Wireless Technology	15,000	
Parks Equipment Trailer	14,500	
Parks Irrigation Controller	12,500	
Mineral Bins (PWO - Shop)	12,500	
Tools (PWO - Storm)	5,500	
Employee Equipment (Street)	5,000	
Employee Equipment (Storm)	5,000	
Internet Filter	4,300	
TOTAL CAPITAL OUTLAY		\$ 811,000

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 **\$759,120**

OPERATING TRANSFER (DEBT)

Transfer to the Debt Service Fund to cover Councilmanic Debt..... **\$2,455,691**

OPERATING TRANSFER (EQUIPMENT RENTAL)

OPERATING TRANSFER (EQUIPMENT RENTAL)		
Police Patrol Car	\$ 52,000	
Small Dump Truck (Parks)	48,000	
Full Size Truck (Building Maintenance)	29,000	
PWE/Planning Staff Car	26,000	
3/4 Ton Pickup (Parks)	25,000	
Cushman Style Vehicle (Parks)	15,000	
TOTAL VEHICLES		\$ 195,000

Table 4 Equipment Rental Operating Transfers Vehicle List

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 2,819,924	\$ 3,075,000	\$ 3,211,283	\$ 3,527,329
Miscellaneous Donations	818,705	12,500	872,434	-
Grants (IAC)	226,184	-	207,225	-
Investment Interest	3,454	2,500	46,830	10,000
TOTAL	\$ 3,868,267	\$ 3,090,000	\$ 4,337,772	\$ 3,537,329

Table 5 Mitigation Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Mitigation Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Police	\$ 23,040	\$ 9,285	\$ 2,951	\$ -
Fire	6,276	155,724	9,237	143,000
Parks	486,728	131,502	81,454	-
General Services	50,789	15,967	7,966	220,000
Critical Areas	-	35,000	-	-
Transfer to Stormwater Capital	-	-	-	170,936
Transfer to City Shop Construction	-	-	-	100,000
Street Improvement Fund Transfer	90,151	341,118	341,118	463,353
Interfund Loan Issued	-	-	-	-
Ending Fund Balance	<u>3,211,283</u>	<u>2,401,404</u>	<u>3,895,046</u>	<u>2,440,040</u>
TOTAL	\$ 3,868,267	\$ 3,090,000	\$ 4,337,772	\$ 3,537,329

Table 6 Mitigation Fund Expenditure Comparisons

EXPENDITURE DETAIL

Mitigation Fund Expenditure Detail		2006 Budget
Fire		
Infrared Camera	\$	18,000
Fire State #71 Seismic Retrofit	\$	125,000
General		
Pickering Barn Courtyard Improvements	\$	200,000
Storage Building at Park Shop Site	\$	20,000

Table 7 Mitigation Fund Expenditure Detail

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 392,149	\$ 392,149	\$ 392,149	\$ 392,149
Bond Proceeds - Councilmanic	-	-	-	-
L.I.D. Assessment Bonds	-	-	-	-
Transfer-in from Mitigation Fund	-	-	-	-
TOTAL	\$ 392,149	\$ 392,149	\$ 392,149	\$ 392,149

Table 8 Newport Way Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Newport Way Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Professional Services	\$ -	\$ -	\$ -	\$ -
Construction Costs	-	-	-	-
Transfer to Street Improvement Fund	-	-	-	-
Ending Fund Balance	392,149	392,149	392,149	392,149
TOTAL	\$ 392,149	\$ 392,149	\$ 392,149	\$ 392,149

Table 9 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.

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,114,000
Bond Proceeds	-	3,630,000	1,735,086	-
Interfund Loan From Fund #515	-	500,000	500,000	-
Investment Interest	-	34,425	-	30,000
Grants	-	-	-	1,893,000
TOTAL	\$ -	\$ 4,164,425	\$ 2,235,086	\$ 3,037,000

Table 10 Centralized ITS Traffic Signal System Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Centralized ITS Traffic Signal System Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
ITS System Improvements	\$ -	\$ 3,657,425	\$ 578,966	\$ 3,037,000
Interfund Loan Repayment	-	500,000	500,000	-
Interfund Loan Interest	-	5,000	7,833	-
Ending Fund Balance	-	-	1,148,287	-
TOTAL	\$ -	\$ 4,162,425	\$ 2,235,086	\$ 3,037,000

Table 11 Centralized ITS Traffic Signal System Construction Fund Expenditure Comparisons

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. Public Works Engineering is responsible for the majority of projects in this fund.

2006 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)**
- Prepare information for a voted Bond Issue to fund the I-90 Crossing Project. **(City Goal #11)**
- Right of way acquisition and construction of SE 56 Street/E Lake Sammamish Pkwy Improvements. **(City Goal #1)**
- Acquire right-of-way and begin construction of the NW Dogwood Street Improvements from NW Newport Way to Rainier Boulevard. **(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 improvements along SE43rd to resolve sight distance issues at the Providence Point main entrance.
- Design a shoulder improvement along Newport Way west of SR-900 to Oakcrest Drive. **(City Goal #1)**
- Design a shoulder improvement along SE 58th Street from SE 230th to Issaquah-Fall City Road. **(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, #3, #10)**

REVENUE COMPARISONS

Street Improvement Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 839,436	\$ 1,402,590	\$ 1,865,897	\$ 2,155,878
Real Estate Excise Tax	1,426,117	800,000	1,797,908	1,400,000
Investment Interest	5,151	3,000	43,711	10,000
Bond Proceeds	-	-	-	-
Grants/Contributions	1,619,823	3,792,752	2,018,075	2,086,400
Transfer-in from Mitigation Fund	90,151	341,118	341,118	463,353
Transfer-in from Arterial Street	-	-	-	-
Sale of Fixed Assets	323,272	-	-	-
Interfund Loan from Equipment Rental	-	2,500,000	2,000,000	-
TOTAL	\$ 4,303,950	\$ 8,839,460	\$ 8,066,709	\$ 6,115,631

Table 12 Street Improvement Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Street Improvement Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Street Projects	\$ 2,438,053	\$ 6,901,661	\$ 5,031,385	\$ 4,859,594
Interfund Loan Repayment	-	500,000	-	-
Interfund Loan Interest	-	10,000	-	-
Ending Fund Balance	<u>1,865,897</u>	<u>1,427,799</u>	<u>3,035,324</u>	<u>1,256,037</u>
TOTAL	<u>\$ 4,303,950</u>	<u>\$ 8,839,460</u>	<u>\$ 8,066,709</u>	<u>\$ 6,115,631</u>

Table 13 Street Improvement Fund Expenditure Comparisons

CAPITAL PROJECTS

STREET IMPROVEMENT FUND PROJECTS	
PUBLIC WORKS OPERATIONS:	
Replace Light Poles on Front Street	\$ 98,000
TOTAL PUBLIC WORKS OPERATIONS STREET PROJECTS	<u>\$ 98,000</u>
PUBLIC WORKS ENGINEERING:	
North Spar Contribution	\$ 350,000
SE 229th Traffic Signal	162,873
Traffic Calming	28,131
I-90 Crossing	23,108
Eastlake/56th Intersection	1,117,962
NW Dogwood Street Improvements	502,173
Newport Way Temporary Shoulder (SR 900 to Oakcrest Dr)	86,035
SE 58th St Shoulder Widening (SE 58th/Fall City Road)	112,500
Rainier Boulevard N. Improvements	335,000
Providence Point - Sight Distance Safety	250,000
Eastside Bypass	339,000
Bicycle Facility Enhancement	103,968
Highpoint Trail Extension	1,257,496
Dogwood Bridge Replacement	56,348
Juniper Bridge Replacement	2,000
Radar Speed Signs	35,000
TOTAL PUBLIC WORKS ENGINEERING STREET PROJECTS	<u>\$ 4,761,594</u>
TOTAL STREET IMPROVEMENT CAPITAL PROJECTS	<u>\$ 4,859,594</u>

Table 14 Street Improvement Projects

MAJOR PROJECT DESCRIPTIONS

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: REPLACE WOOD STREET LIGHT POLES ON FRONT ST				
LOCATION: FRONT STREET NORTH AND SOUTH				
DESCRIPTION: Replace sixteen 35' wood street light poles on Front Street North and South with concrete poles and 400-watt luminaries.				
JUSTIFICATION/BENEFITS: Existing poles were installed in the 70's have reached the end of their life and are beginning to rot. 400-watt luminaries will increase downtown lighting.				
PRIOR YEAR ACCOMPLISHMENTS (including 2005 estimate):				
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Replace sixteen 35' wood poles with concrete poles and new 400-watt luninaires.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Capital Improvement Fund
Prior Years			\$0.00	Non-City Source:
2005 Budget			\$0.00	
2005 Estimate			\$0.00	Submitted By: Bret Heath
2006	\$98,000.00		\$98,000.00	
2007			\$0.00	Department: Public Works Operations
2008			\$0.00	
2009			\$0.00	Date: 3/11/05
2010			\$0.00	
2011			\$0.00	Priority: 1
Future Years			\$0.00	
Total Cost	\$98,000.00	\$0.00	\$98,000.00	Project #: CIPstr26

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: North SPAR Road
LOCATION: From Issaquah-Fall City Road/Pine Lake Road to Issaquah Highlands Drive
DESCRIPTION: Payment to King County per the Interlocal Agreement for cost sharing in the construction of the NSPAR.
JUSTIFICATION/BENEFIT: Interlocal Agreement for funding requires the payment.
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Final acceptance by City. Continued payments to King County.
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Payment of City's share.

	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$718,553.00		\$718,553.00	City Revenue Source: Street Improvement
2005 Budget	\$350,000.00		\$350,000.00	Non-City Source: Income revenue from Annex
2005 Estimate	\$350,000.00		\$350,000.00	Submitted By: Gary Costa
2006	\$350,000.00		\$350,000.00	Department: PWE
2007	\$350,000.00		\$350,000.00	Date: February-05
2008	\$350,000.00		\$350,000.00	Priority: Mandatory
2009	\$350,000.00		\$350,000.00	Project #: 441600
2010	\$350,000.00		\$350,000.00	
2011	\$350,000.00		\$350,000.00	
Future Years	\$4,360,000.00		\$4,360,000.00	
Total Cost	\$7,528,553.00	\$0.00	\$7,528,553.00	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: 229th Ave. SE Traffic Signal Installation																																																												
LOCATION: 229th Ave SE intersection at E. Lake Sammamish Pk within the limited access of I-90 right of way.																																																												
DESCRIPTION: Design, receive approval to construct from WSDOT, and construct a new traffic signal.																																																												
JUSTIFICATION/BENEFIT: The sole existing access/egress to this quadrant of land use is the existing 229th Ave. SE intersection with Front St. 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.																																																												
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) 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.																																																												
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: May need to carry forward minor completion of construction contract in 2006 as well as project closeout work.																																																												
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Neighborhood Traffic Calming Program			
LOCATION: City Wide			
DESCRIPTION: Implement the Neighborhood Traffic Calming Program Policies and Criteria.			
JUSTIFICATION/BENEFIT: To address neighborhood concerns for safety and to help preserve neighborhood characteristics by discouraging excessive use of neighborhood streets as a cut through.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) 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. Evaluating additional traffic calming devices for possible installation in the Andrews/Bush Street neighborhood to discourage speeding and cut through traffic.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Continue implementing Neighborhood Traffic Calming Program based on submitted requests and other needs. Design and construct traffic calming devices as approved by City Council.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$14,851.00		\$14,851.00
2005 Budget	\$10,000.00		\$10,000.00
2005 Estimate	\$8,869.00		\$8,869.00
2006	\$28,131.00		\$28,131.00
2007	\$29,131.00		\$29,131.00
2008	\$30,131.00		\$30,131.00
2009	\$31,131.00		\$31,131.00
2010	\$32,131.00		\$32,131.00
2011	\$33,131.00		\$33,131.00
Future Years			\$0.00
Total Cost	\$217,506.00		\$217,506.00
City Revenue Source: Street Improvement Fund			
Non-City Source:			
Department: PWE			
Date: February-05			
Priority: A - 2		Project #: 442100	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: I-90 Crossing Improvements																																																			
LOCATION: West of and Parallell to Front St./E. Lake Sammamish Pkwy. between Gilman Blvd. and SE 56th St.																																																			
DESCRIPTION: To provide a new crossing of I-90 located at the existing undercrossing structure. The corridor will extend northerly from the existing signalized intersection at NW Gilman Blvd. and the Post Office Entrance to and along the old railroad right-of-way crossing under I-90 and intersecting with SE 62nd Street. The corridor will continue along 221st Street from SE 62nd to SE 56th Street and along SE 62nd Street to E. Lake Sammamish Parkway. Design and construction to include a two lane roadway including left turn pockets/lane where needed, curb and gutter. Pedestrian, bicycle, trolley, and other non-motorized transportation is being coordinated with the project. Includes a stormwater system for the road with detention and treatment facilities.																																																			
JUSTIFICATION/BENEFIT: Improve internal City traffic circulation between north and south Issaquah allowing the more local traffic to avoid the SR 900 and Front St. interchanges to cross from one side of town to the other.																																																			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Complete preliminary design only (15%) of the undercrossing alternative. Met with property owners (including Post Office) to initiate discussions and explain alignment alternatives. The City Council approved Alignment number at the existing signalization at gilman blvd and po entrance. Completed environmental documentation and submitted it to agencies for review and prepared 90% design plans and specifications.																																																			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Prepare right-of-way documentation, obtain WSDOT approval of plans prior to right of way acquisition, obtain construction permits and environmental approvals as needed for construction, and begin right-of-way acquisitions. Investigation of funding options.																																																			
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: E. Lake Sammamish Pkwy & SE 56th Street Intersection Improvements																																																										
LOCATION: Intersection of E. Lake Sammamish Parkway and SE 56th Street																																																										
DESCRIPTION: Widen E. Lake Sammamish Parkway to provide for exclusive dual left-turn lanes in the northbound direction and widen SE 56th Street to provide for exclusive dual left turn lanes in the eastbound direction.																																																										
JUSTIFICATION/BENEFIT: Significant delay is caused by the inadequate turning capacity at the intersection which causes longer than necessary signal cycles and delays . Widening will improve operational capacity and safety of the intersection.																																																										
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) 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.																																																										
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Construct the improvements as designed.																																																										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;"></td> <td style="width:20%; text-align:center;">City Share of Cost</td> <td style="width:20%; text-align:center;">Non-City Share</td> <td style="width:20%; text-align:center;">Total Amount</td> <td style="width:25%;">City Revenue Source: Street Improvement Fund</td> </tr> <tr> <td>Prior Years</td> <td style="text-align:right">\$181,192.00</td> <td style="text-align:right">\$0.00</td> <td style="text-align:right">\$181,192.00</td> <td rowspan="2">Non-City Source: Hazard Elimination Safety (HEW), Dev. Mit.</td> </tr> <tr> <td>2005 Budget</td> <td style="text-align:right">\$55,609.00</td> <td style="text-align:right">\$390,000.00</td> <td style="text-align:right">\$445,609.00</td> </tr> <tr> <td>2005 Estimate</td> <td style="text-align:right">\$43,495.00</td> <td style="text-align:right">\$301,161.00</td> <td style="text-align:right">\$344,656.00</td> <td rowspan="2">Department: PWE</td> </tr> <tr> <td>2006</td> <td style="text-align:right">\$284,123.00</td> <td style="text-align:right">\$833,839.00</td> <td style="text-align:right">\$1,117,962.00</td> </tr> <tr> <td>2007</td> <td></td> <td></td> <td style="text-align:right">\$0.00</td> <td rowspan="2">Date: February-05</td> </tr> <tr> <td>2008</td> <td></td> <td></td> <td style="text-align:right">\$0.00</td> </tr> <tr> <td>2009</td> <td></td> <td></td> <td style="text-align:right">\$0.00</td> <td rowspan="2">Priority: B - 2</td> </tr> <tr> <td>2010</td> <td></td> <td></td> <td style="text-align:right">\$0.00</td> </tr> <tr> <td>2011</td> <td></td> <td></td> <td style="text-align:right">\$0.00</td> <td rowspan="2">Project #: 440300/440303</td> </tr> <tr> <td>Future Years</td> <td></td> <td></td> <td style="text-align:right">\$0.00</td> </tr> <tr> <td>Total Cost</td> <td style="text-align:right">\$564,419.00</td> <td style="text-align:right">\$1,525,000.00</td> <td style="text-align:right">\$2,089,419.00</td> <td></td> </tr> </table>					City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund	Prior Years	\$181,192.00	\$0.00	\$181,192.00	Non-City Source: Hazard Elimination Safety (HEW), Dev. Mit.	2005 Budget	\$55,609.00	\$390,000.00	\$445,609.00	2005 Estimate	\$43,495.00	\$301,161.00	\$344,656.00	Department: PWE	2006	\$284,123.00	\$833,839.00	\$1,117,962.00	2007			\$0.00	Date: February-05	2008			\$0.00	2009			\$0.00	Priority: B - 2	2010			\$0.00	2011			\$0.00	Project #: 440300/440303	Future Years			\$0.00	Total Cost	\$564,419.00	\$1,525,000.00	\$2,089,419.00	
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: NW Dogwood Street Improvements			
LOCATION: NW Dogwood Street from NW Newport Way to Rainier Blvd.			
DESCRIPTION: Design and construction of street improvements, including restoration of road base for two travel lanes, asphalt surfacing, curbs and gutters, storm drainage, utility adjustments, street lights, traffic signal, and sidewalks. This project will be coordin			
JUSTIFICATION/BENEFIT: Improve roadway and capacity by restoring road base and providing ADA accessible sidewalks.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Prepared design plans and specifications. Prepared and submitted environmental for agency review and approvals.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Complete right-of-way documents and obtain approvals from WSDOT. Acquire right-of-way.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$0.00	\$0.00	\$0.00
2005 Budget	\$142,140.00	\$0.00	\$142,140.00
2005 Estimate	\$118,967.00	\$0.00	\$118,967.00
2006	\$167,173.00	\$335,000.00	\$502,173.00
2007	\$257,000.00	\$600,000.00	\$857,000.00
2008			\$0.00
2009			\$0.00
2010			\$0.00
2011			\$0.00
Future Years			\$0.00
Total Cost	\$685,280.00	\$935,000.00	\$1,620,280.00
City Revenue Source: Street Improvement Fund			
Non-City Source: TEA -21 (grant not yet applied for 2006)			
Department: PWE			
Date:		February-05	
Priority: B - 3		Project #: 442200	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Newport Way Temporary Shoulder (SR 900 to Oakcrest Dr.)																																																			
LOCATION: Newport Way from SR 900 to Oakcrest Dr.																																																			
DESCRIPTION: To design and construct temporary shoulders, one 4' wide and one 6' wide from SR 900 to Oakcrest Dr.																																																			
JUSTIFICATION/BENEFIT: These minor improvements will correct a Concurrency Deficiency that will make the screen point on Newport Way meet the minimum requirements to pass concurrency. This segment is one of five segments to be included in the "A" List Projects for Concurrency.																																																			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) None.																																																			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Complete design of temporary shoulder improvements.																																																			
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: SE 58th St Shoulder Widening (SE 58th St. to Iss. Fall City Road)			
LOCATION: SE 58th St from 230th to Issaquah Fall City Road			
DESCRIPTION: To provide widening of the roadway in the Eastbound direction to increase the shoulder width.			
JUSTIFICATION/BENEFIT: To correct a Concurrency Deficiency by making the screen point on SE 58th St to meet the minimum requirements to pass concurrence. This segment is one of five segments to be included in the "A" List Projects for Concurrency.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) None.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Complete design.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$0.00		\$0.00
2005 Budget	\$0.00		\$0.00
2005 Estimate	\$0.00		\$0.00
2006	\$112,500.00		\$112,500.00
2007	\$450,000.00		\$450,000.00
2008			\$0.00
2009			\$0.00
2010			\$0.00
2011			\$0.00
Future Years	\$0.00		\$0.00
Total Cost	\$562,500.00	\$0.00	\$562,500.00
City Revenue Source: Street Improvement Fund			
Non-City Source:			
Submitted By: Gary Costa			
Department: PWE			
Date: February-05			
Priority: B - 8		Project #: To Be Assigned	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Rainier Boulevard N. Improvements																																																															
LOCATION: Rainier Boulevard between NW Juniper Street to Dogwood Street																																																															
DESCRIPTION: Minor widening along roadway to provide sufficient width for on-street parking. Requires installation of sidewalk, curb and gutter and landscaping along portions of the roadway. Striping to allow parallel parking along the both sides of the roadway. Requires installation of storm drainage system for drainage along the westside of roadway.																																																															
JUSTIFICATION/BENEFIT: There is a shortage of parking in the downtown area. The on-street parking will provide for maximum use of the right of way for parking. The striping of the parking stalls will result in improved sight distances from exiting driveways and therefore improve traffic safety.																																																															
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Plans, specifications and estimate were prepared for section from Rainier Bridge to NW Dogwood Street.																																																															
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Construction of section from Rainier Bridge to NW Dogwood Street. Prepare design plans, specifications and estimate for section from NW Juniper Street to Rainier Bridge.																																																															
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Providence Point - Sight Distance Safety Improvements																																																										
LOCATION: SE 43rd Way and Providence Point Drive SE																																																										
DESCRIPTION: Project consists of improving the sight distances by clearing and grading the roadway side slopes and re-striping the intersection at the main entrance to gain needed sight distance.																																																										
JUSTIFICATION/BENEFIT: Safety issue.																																																										
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Completed the Providence Point transportation Needs Assessment Study.																																																										
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Design and construct removal of sight distance obstruction at the northeast quadrant of the main interesection with Providence Point and restripe the intersection to improve sight distance.																																																										
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Issaquah SE Bypass Project																																																														
LOCATION: From I-90 Sunset Interchange southerly to approximately south City Limits																																																														
DESCRIPTION: Preparation of Final EIS concluding in council decision to build or not build the Bypass Project. This financial plan would be used should a build decision result in completion of environmental documentation, design, right of way and construction.																																																														
JUSTIFICATION/BENEFIT: System improvement to reduce congestion, provide for future of City and region as to traffic growth and satisfy adopted land use and traffic concurrency ordinances. Removes high volumes of pass through traffic from Front Street. Improves existing access to I-90. Potential funding sources are identified as RTID: \$7,500,000; Federal \$2,000,000; City Share \$2,200,000; King County \$4,000,000; Future Grants \$27,281,014; Developer Mitigation (MTFA) \$1,000,000; Total = \$43,981,014. This budget reflects the cost for Alignment #5.																																																														
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) If the project continues through 2005, completion of Concurrence Point #3 is expected in the SAC process.																																																														
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: If the project moves forward, the FEIS would be completed in 2006. If a build decision is made then design would start after negotiations with a design consultant.																																																														
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Bicycle Facility Enhancement																																																										
LOCATION: Gilman Blvd. from Front St. to 12th Ave. NW and Front St. from Newport Way to 2nd Ave. SE																																																										
DESCRIPTION: Reestablish designated bicycle lanes by pavement restriping. Adjust utilities to grade, for safety reasons, within the travel lane on Front Street.																																																										
JUSTIFICATION/BENEFIT: To extend, further enhance, and provide connectivity of the non-motorized transportation facilities.																																																										
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) None.																																																										
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: To design and construct bike lanes to completion.																																																										
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Issaquah - High Point Regional Trail Extension																																																			
LOCATION: North side of and parallel to I-90 Between Sunset Interchange and Sammamish Trail																																																			
DESCRIPTION: Construct 10 ft. Asphalt paved trail with 2 ft. gravel shoulders on each side along north side of I-90 connecting with trail through the Sunset Interchange and extend to E. Lake Sammamish Trail. This project will also include minimum storm drainage systems and a landscaped swale between the roadway and the trail. All necessary signing and striping to be included.																																																			
JUSTIFICATION/BENEFIT: To improve safety of pedestrians and bicyclists.																																																			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Applied for and received grant funding for the project. Substantially completed design and environmental documentation.																																																			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Complete design, permitting, and obtain environmental compliance from agencies. Apply for additional grant money to help defray project costs. Begin Construction depending on if additional grant money becomes available.																																																			
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Priority: B - 14	Project #: To Be Assigned																																																		

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Dogwood Bridge Replacement (Moved from Stormwater Fund)			
LOCATION: Dogwood Street			
DESCRIPTION: Design and reconstruct the existing bridge.			
JUSTIFICATION/BENEFIT: WSBIS analysis and rating warrants reconstruction. Reconstruction of the bridge will also allow improvements related to reducing flooding (consistent with the Issaquah Creek Basin Plan) by creating more capacity for the creek under the new bridge and provide safe pedestrian facilities.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Geotechnical study and site survey has been performed.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Design Dogwood Bridge.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$25,706.00		\$25,706.00
2005 Budget	\$5,000.00		\$5,000.00
2005 Estimate	\$5,000.00	\$0.00	\$5,000.00
2006	\$56,348.00	\$0.00	\$56,348.00
2007		\$1,408,704.00	\$1,408,704.00
2008			\$0.00
2009			\$0.00
2010			\$0.00
2011			\$0.00
Future Years			\$0.00
Total Cost	\$87,054.00	\$1,408,704.00	\$1,495,758.00
City Revenue Source: Street Improvement Fund			
Non-City Source: Federal BRAC funds			
Submitted By: Brandon Cole			
Department: PWE			
Date: February-05			
Priority: B - 12		Project #: 441005	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: NW Juniper Street Bridge Replacement			
LOCATION: NW Juniper Street at Issaquah Creek			
DESCRIPTION: Environmental Maintenance as required by permits issued for bridge replacement.			
JUSTIFICATION/BENEFIT: Required by environmental permit conditions to maintain environmental mitigations.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) The City applied for and received 100% funding for the replacement of the current bridge. The design is expected to be 90% completed by the end of 2004. Design, environmental compliance, permitting, and bridge reconstruction to be completed by the end of 2005.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Environmental maintenance and compliance.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$0.00	\$82,252.00	\$82,252.00
2005 Budget		\$2,000,000.00	\$2,000,000.00
2005 Estimate		\$2,000,000.00	\$2,000,000.00
2006	\$2,000.00	\$0.00	\$2,000.00
2007	\$2,000.00		\$2,000.00
2008	\$2,000.00		\$2,000.00
2009	\$2,000.00		\$2,000.00
2010	\$2,000.00		\$2,000.00
2011	\$0.00		\$0.00
Future Years			\$0.00
Total Cost	\$10,000.00	\$2,082,252.00	\$2,092,252.00
City Revenue Source: Street Improvement Fund			
Non-City Source: Federal BRAC funds			
Submitted By: Brandon Cole			
Department: PWE			
Date: February-05			
Priority: B - 13		Project #: 441005	

SENIOR CENTER CONSTRUCTION FUND

This budget will account for the voted-in bond proceeds and expenditures associated with modifications to the old Memorial Field Library Building into a Senior Center.

REVENUE COMPARISONS

Senior Center Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 267,180	\$ -	\$ -	\$ -
Bond Proceeds		-	-	-
CDBG Block Grant		-	-	-
Investment Interest	-	-	-	-
TOTAL	\$ 267,180	\$ -	\$ -	\$ -

Table 15 Senior Center Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Senior Center Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Building Improvements	\$ -	\$ -	\$ -	\$ -
Transfer to Debt Service Fund	267,180	-	-	-
Ending Fund Balance	-	-	-	-
TOTAL	\$ 267,180	\$ -	\$ -	\$ -

Table 16 Senior Center Construction Fund Expenditure Comparisons

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 199,303	\$ 83,908	\$ 73,754	\$ 73,754
Bond Proceeds		-	-	-
Investment Interest	-	-	-	-
TOTAL	\$ 199,303	\$ 83,908	\$ 73,754	\$ 73,754

Table 17 Highlands Fire Station Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Highlands Fire Station Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Construction Costs	\$ -	\$ -	\$ -	\$ 10,000
Aid Car	125,549	-	-	-
Ending Fund Balance	73,754	83,908	73,754	63,754
TOTAL	\$ 199,303	\$ 83,908	\$ 73,754	\$ 73,754

Table 18 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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 842,395	\$ 1,474,053	\$ 1,474,053	\$ 290,000
Bond Proceeds	3,597,111	-	-	-
Grants (I.A.C.)	75,298	-	24,702	-
Interfund Loan	700,000	-	-	-
Timber Sales/Donations	-	-	-	-
Investment Interest	-	-	21,586	-
TOTAL	\$ 5,214,804	\$ 1,474,053	\$ 1,520,341	\$ 290,000

Table 19 Highlands Park Facilities Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Highlands Park Facilities Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Construction Costs	\$ 1,212,246	\$ 1,474,053	\$ 1,113,287	\$ 290,000
Park Maintenance Equipment	151,069	-	8,423	-
Debt Issuances Costs	-	-	15,552	-
Interfund Loan Repayment	2,300,000	-	-	-
Interfund Loan Interest	77,436	-	-	-
Ending Fund Balance	1,474,053	-	383,079	-
TOTAL	\$ 5,214,804	\$ 1,474,053	\$ 1,520,341	\$ 290,000

Table 20 Highlands Park Facilities Fund Expenditure Comparisons

Enterprise Funds



ENTERPRISE FUNDS OVERVIEW

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

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

WATER FUND

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

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

REVENUE COMPARISONS

Water Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 1,309,256	\$ 1,631,275	\$ 2,125,103	\$ 1,845,534
Inspection Fees	8,667	10,000	13,484	5,000
Charges for Service	4,409,604	4,513,000	4,274,630	4,525,000
Regional Main Maintenance Charges	-	75,000	-	75,000
Interfund City Shop Rental Charges	720,000	720,000	720,000	720,000
Investment Interest	10,774	10,000	44,116	20,000
Sale of Meters	105,213	75,000	104,121	50,000
Rental Fees (Net)	98,791	80,000	14,313	60,000
Miscellaneous	<u>7,092</u>	<u>2,000</u>	<u>2,255</u>	<u>3,700</u>
TOTAL	<u>\$ 6,669,397</u>	<u>\$ 7,116,275</u>	<u>\$ 7,298,022</u>	<u>\$ 7,304,234</u>

Table 1 Water Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Water Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
MAINTENANCE & OPERATIONS				
Salaries	\$ 432,588	\$ 597,464	493,845	\$ 621,964
Overtime	22,656	12,500	27,562	28,824
Benefits	181,872	253,950	213,469	274,023
Supplies	51,072	95,730	95,272	113,233
Regional Water Charges	696,541	600,000	336,839	975,000
Professional Services	102,850	28,545	25,138	32,340
Water Resource Action Program	16,438	25,000	25,004	25,000
Surveying	-	20,000	8,099	20,000
Utility Rate Study	-	-	-	40,000
Parcel Mapping	-	-	-	25,000
Ground Water Plan - King County	-	50,000	9,138	60,000
Chlorination Costs	32,859	-	-	-
Utility Costs	183,546	196,860	174,381	213,342

Water Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Excise Tax	117,342	175,000	149,336	208,000
Cascade Water Alliance Dues	22,330	50,000	28,023	40,000
Other Service Charges	63,129	185,980	77,232	211,763
Capital Outlay	22,714	32,100	19,028	2,400
I/F Vehicle Repair/Replacement	<u>196,884</u>	<u>226,084</u>	<u>226,084</u>	<u>282,000</u>
Subtotal	\$ 2,142,821	\$ 2,549,213	\$ 1,908,450	\$ 3,172,889
INTERFUND TRANSACTIONS				
Engineering Charges	\$ 469,500	\$ 441,600	\$ 441,600	\$ 361,968
Interfund Charges	216,550	253,204	248,192	269,103
Transfer - Revenue Bond	1,081,423	1,054,092	1,054,092	1,124,004
Transfer - Capital Fund	510,430	1,600,000	1,600,000	1,200,000
Transfer - Equipment Rental	55,000	55,000	55,000	55,000
Transfer - Resource Conservation	<u>68,570</u>	<u>68,570</u>	<u>68,570</u>	<u>86,427</u>
Subtotal	\$ 2,401,473	\$ 3,472,466	\$ 3,467,454	\$ 3,096,502
Ending Fund Balance	<u>2,125,103</u>	<u>1,094,596</u>	<u>1,922,118</u>	<u>1,034,843</u>
TOTAL WATER FUND	\$ 6,669,397	\$ 7,116,275	\$ 7,298,022	\$ 7,304,234

Table 2 Water Fund Expenditure Comparisons

WATER REVENUE BOND FUND

REVENUE

Water Revenue Bond Fund		2006 Budget
Estimated Beginning Fund Balance January 1, 2006		\$ 1,169,560
Investment Interest		10,000
Operating Transfers from Utility Fund: Principal and Interest		<u>1,124,004</u>
TOTAL		<u>\$ 2,303,564</u>

Table 3 Water Revenue Bond Fund Revenue

EXPENDITURES

Water Revenue Bond Fund		2006 Budget
Long Term Debt - Principal		
1994 Revenue Bond	\$ 200,000	
1998 Revenue Bond	35,000	
2001 Revenue Bond	<u>350,000</u>	
Total Principal		\$ 585,000
Long Term Debt - Interest		
1994 Revenue Bond	\$ 60,120	
1998 Revenue Bond	29,185	
2001 Revenue Bond	<u>377,338</u>	
Total Interest		\$ 466,643
Long Term Debt Service Total		<u>1,051,643</u>
Estimated Ending Fund Balance December 31, 2005		<u>1,251,921</u>
TOTAL		<u>\$ 2,303,564</u>

Table 4 Water Revenue Bond Fund Expenditures

Water Revenue Bond Fund
Ending Fund Balance

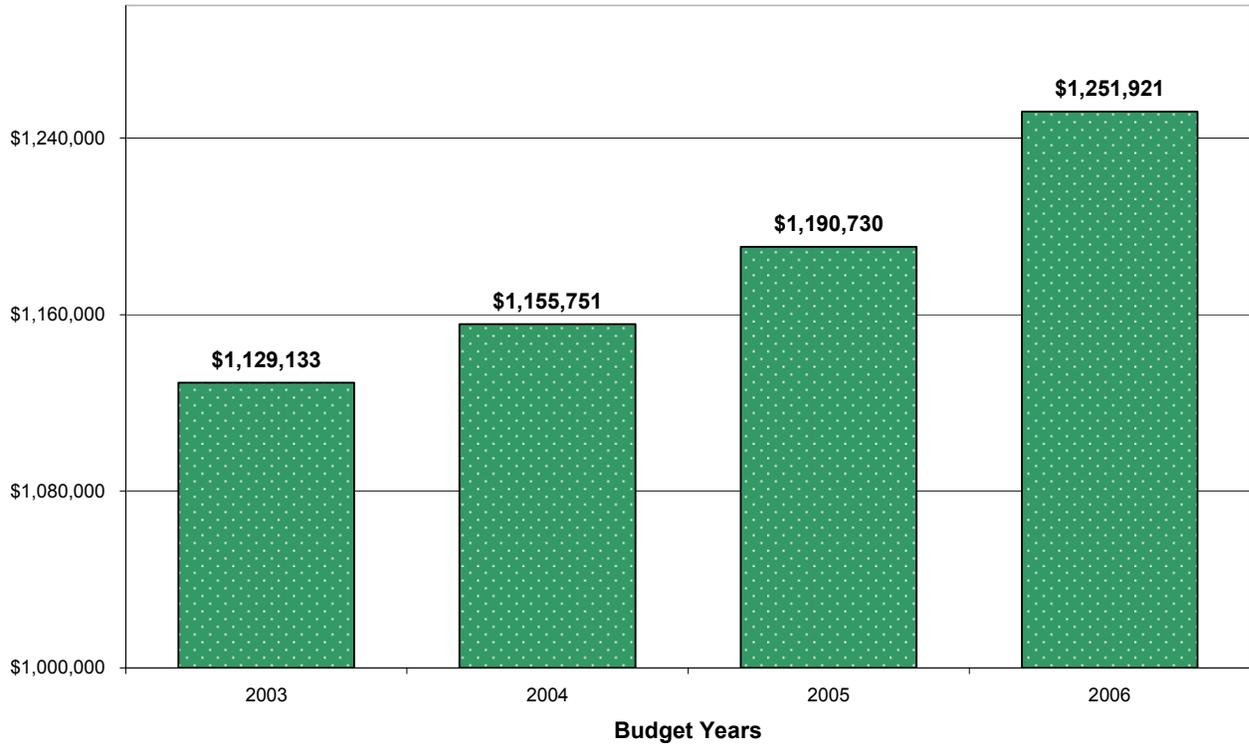


Figure 1 Water Revenue Bond Fund Ending Fund Balance Comparison

WATER REVENUE BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/05 Outstanding Bond Balance
1994 Water Revenue Bond	1/1/94	\$3,600,000	3.50%	12/1/2013	\$1,805,000
1998 Water Revenue Bond	8/15/98	\$750,000	5.38%	12/1/2017	\$550,000
2001 Water Revenue Bond	12/1/01	\$9,200,000	4.85%	12/1/2021	\$7,930,000

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 856,363	\$ 553,396	\$ 553,396	\$ 553,396
Revenue Bond Proceeds		-	-	-
Interfund Loan Proceeds		-	-	-
Investment Interest		-	-	-
Transfers-In - Mitigation Fund	-	-	-	100,000
TOTAL	\$ 856,363	\$ 553,396	\$ 553,396	\$ 653,396

Table 6 Shop Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Shop Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Satellite Site Plan/Design	\$ -	\$ -	\$ -	\$ -
Shop Storage (Talus)	2,967	-	-	100,000
Transfer to Reservoir Construction Fund	200,000	-	-	-
Transfer to Water Capital Fund	100,000	-	-	
Ending Fund Balance	553,396	553,396	553,396	553,396
TOTAL	\$ 856,363	\$ 553,396	\$ 553,396	\$ 653,396

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 24,717	\$ 31,240	\$ 31,240	\$ 31,240
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	-	-	-	-
Contributions/Grants	7,203	-	-	-
Transfers-In - City Shop Fund	200,000	-	-	-
TOTAL	\$ 231,920	\$ 31,240	\$ 31,240	\$ 31,240

Table 8 Reservoir Construction Improvements Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Reservoir Construction Improvement Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Squak Mountain Water System	\$ -	\$ -	\$ -	\$ -
Forest Rim Reservoir	-	-	-	-
Interfund Loan Repayment	200,000	-	-	-
Interfund Loan Interest	680	-	-	-
Debt Issue Costs	-	-	-	-
Transfer to Water Capital Fund	-	-	-	-
Ending Fund Balance	31,240	31,240	31,240	31,240
TOTAL	\$ 231,920	\$ 31,240	\$ 31,240	\$ 31,240

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 90,023	\$ 122,901	\$ 204,881	\$ 1,303,053
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	749	500	24,395	10,000
Connection Fees/Contributions	37,381	12,000	93,447	25,000
Grants/Other	-	44,989	44,350	-
Transfers-In - Water Fund	510,430	1,600,000	1,600,000	1,200,000
Transfers-In - Reservoir Construction Fund	-	-	-	-
Transfers-In - City Shop Fund	100,000	-	-	-
TOTAL	\$ 738,583	\$ 1,780,390	\$ 1,967,073	\$ 2,538,053

Table 10 Water Capital Projects Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Water Capital Projects Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Professional Services	\$ -	\$ 32,000	\$ 20,070	\$ -
Construction Capital	312,900	577,422	561,003	1,379,513
Interfund Loan Repayment	220,000	-	-	-
Interfund Loan Interest	802	-	-	-
Debt Issue Costs	-	-	-	-
Ending Fund Balance	204,881	1,170,968	1,386,000	1,158,540
TOTAL	\$ 738,583	\$ 1,780,390	\$ 1,967,073	\$ 2,538,053

Table 11 Water Capital Projects Fund Expenditure Comparisons

CAPITAL PROJECTS:

WATER CAPITAL FUND PROJECTS	
Watermain Replacement (Annual Program)	\$ 500,000
Seismic Retrofits	158,513
Westside Reservoir Refurbishment	600,000
Wildwood Pump Station Upgrade	55,000
Ground Water to Regional Modifications	50,000
Telemetry Equipment - Well 6	16,000
TOTAL WATER CAPITAL PROJECTS	\$ 1,379,513

Table 12 Water Capital Projects

MAJOR PROJECT DESCRIPTIONS

CITY OF ISSAQUAH

2006-2011 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Watermain Replacement (Program)																																																			
LOCATION: City Wide																																																			
DESCRIPTION: This project replaces approximately 2,000 to 4,000 lineal feet of Watermain each year as identified in the City's Water System Update. The main replacements are coordinated with the City's Pavement Overlay Program, and with priorities in the Water System Update.																																																			
JUSTIFICATION/BENEFIT: The mains are old and continue to have frequent leaks which must be repaired. Replacement saves water and reduces contamination potentials. Watermains are also replaced if they are identified as under a proposed overlay, or associated with other capital projects. This check helps reduce tearing up freshly paved streets. Improves the hydraulic operations of the existing system and reduces water loss due to currently leaking mains.																																																			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) For 2005 plan to install about 4000 feet of Watermain in three areas of town eliminating dead ends and undersized leaky sections. In 2004 - installed 2500 feet of 12 inch water main coordinating with our Rainier Bridge Replacement project, removing one dead-end main and decommissioning a City water main under the Darigold Industrial Plant.																																																			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Continue with Watermain replacement program, specific replacement sections have not been finalized.																																																			
<table border="1"> <thead> <tr> <th></th> <th>City Share of Cost</th> <th>Non-City Share</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Prior Years</td> <td>\$0.00</td> <td></td> <td>\$0.00</td> </tr> <tr> <td>2005 Budget</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2005 Estimate</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2006</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2007</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2008</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2009</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2010</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>2011</td> <td>\$500,000.00</td> <td></td> <td>\$500,000.00</td> </tr> <tr> <td>Future Years</td> <td>\$3,600,000.00</td> <td></td> <td>\$3,600,000.00</td> </tr> <tr> <td>Total Cost</td> <td>\$7,100,000.00</td> <td>\$0.00</td> <td>\$7,100,000.00</td> </tr> </tbody> </table>					City Share of Cost	Non-City Share	Total Amount	Prior Years	\$0.00		\$0.00	2005 Budget	\$500,000.00		\$500,000.00	2005 Estimate	\$500,000.00		\$500,000.00	2006	\$500,000.00		\$500,000.00	2007	\$500,000.00		\$500,000.00	2008	\$500,000.00		\$500,000.00	2009	\$500,000.00		\$500,000.00	2010	\$500,000.00		\$500,000.00	2011	\$500,000.00		\$500,000.00	Future Years	\$3,600,000.00		\$3,600,000.00	Total Cost	\$7,100,000.00	\$0.00	\$7,100,000.00
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		Non-City Source:																																																	
		Submitted By: Brandon Cole																																																	
		Department: Public Works Engineering																																																	
		Date: February-05																																																	
		Priority: W - 1	Project #: 550000																																																

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Seismic Retrofits Accomplishment																																																															
LOCATION: City Wide																																																															
DESCRIPTION: Retrofitting 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".																																																															
JUSTIFICATION/BENEFIT: A report prepared by a consultant identified certain facilities that are susceptible to damage during a large earthquake which should be retrofitted for better seismic performance. Retrofitting increases the chances of facilities being operational, may reduce emergency response to events, and will improve the reliability of the system following an earthquake.																																																															
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Plans Specifications and Estimate for the Water System Seismic Retrofits.																																																															
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Begin Construction of Retrofits we identify in 2005.																																																															
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: West Side Reservoir Refurbishment																																																			
LOCATION: Northeast Side of Cougar Mountain																																																			
DESCRIPTION: This project consists of maintaining the existing reservoir, which generally includes painting and adding minor improvements.																																																			
JUSTIFICATION/BENEFIT: The existing storage facility needs to be painted as part of regular maintenance to increase longevity. The typical repainting schedule is 20 years.																																																			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) None																																																			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Construction, Plans, Specifications, and Estimate for the refurbishment.																																																			
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Non-City Source:																																																			
Submitted By: Brandon Cole																																																			
Department: Public Works Engineering																																																			
Date: February-05																																																			
Priority: W - 3		Project #: To Be Assigned																																																	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT
PLAN¹**

PROJECT/EQUIPMENT TITLE: Wildwood Pump Station Upgrade			
LOCATION: Squak Mountain			
DESCRIPTION: Construct a new concrete block earthquake resistant structure around the existing pump station, demolish the old building, and modernize the pumps and electrical equipment			
JUSTIFICATION/BENEFIT: The existing building is constructed of un-reinforced masonry, and the pumping system is undersized and inefficient.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) None			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Plans, Specifications, and Estimate for the replacement.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$0.00		\$0.00
2005 Budget	\$0.00		\$0.00
2005 Estimate	\$0.00		\$0.00
2006	\$55,000.00		\$55,000.00
2007	\$680,000.00		\$680,000.00
2008	\$0.00		\$0.00
2009	\$0.00		\$0.00
2010	\$0.00		\$0.00
2011	\$0.00		\$0.00
Future Years	\$0.00		\$0.00
Total Cost	\$735,000.00	\$0.00	\$735,000.00
City Revenue Source: Water Fund			
Non-City Source:			
Submitted By: Brandon Cole			
Department: Public Works Engineering			
Date: February-05			
Priority: W - 5		Project #: To Be Assigned	

¹ PWTF Loan Recommended by Council Utilities Committee

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Ground Water to Regional Modifications				
LOCATION: Issaquah Valley Floor				
DESCRIPTION: 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. It also includes 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.				
JUSTIFICATION/BENEFIT: 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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) None				
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Plans, Specifications, and Estimate.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Water Fund
Prior Years	\$0.00		\$0.00	Non-City Source:
2005 Budget	\$0.00		\$0.00	
2005 Estimate	\$0.00		\$0.00	Submitted By: Brandon Cole
2006	\$50,000.00		\$50,000.00	
2007	\$550,000.00		\$550,000.00	Department: Public Works Engineering
2008	\$0.00		\$0.00	
2009	\$0.00		\$0.00	Date: February-05
2010	\$0.00		\$0.00	
2011	\$0.00		\$0.00	Priority: W - 6
Future Years	\$0.00		\$0.00	
Total Cost	\$600,000.00	\$0.00	\$600,000.00	Project #: To Be Assigned

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 522,842	\$ 340,251	\$ 464,274	\$ 424,168
Inspection Fees	8,755	5,000	3,426	3,000
Charges for Service	3,597,719	4,216,000	4,219,713	4,455,000
Licenses and Permits	1,147	2,000	3,335	2,000
Investment Interest	2,724	3,000	13,241	9,000
TOTAL	\$ 4,133,187	\$ 4,566,251	\$ 4,703,989	\$ 4,893,168

Table 13 Sewer Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Sewer Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
MAINTENANCE & OPERATIONS				
Salaries	\$ 105,699	\$ 177,029	\$ 152,490	\$ 182,849
Overtime	5,631	18,100	6,281	23,100
Benefits	44,106	81,675	63,182	85,440
Supplies	15,043	32,420	27,286	34,315
Professional Services	1,593	17,750	11,482	11,924
King County Charges METRO	2,192,777	2,662,000	2,577,860	2,817,725
Sewer TV Inspection	35,000	50,000	54,584	50,000
Utility Rate Study	-	-	-	25,000
Parcel Mapping	-	-	-	15,000
Excise Tax	45,869	60,000	63,126	70,500
Surveying	-	10,000	4,049	10,000
Sewer Flow Monitoring	-	25,000	-	-
Other Service Charges	30,401	49,755	21,892	59,238
I/F Vehicle Repair/Replace	85,884	89,884	89,884	109,980
Subtotal	\$ 2,562,003	\$ 3,273,613	\$ 3,072,116	\$ 3,495,071

Sewer Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
INTERFUND TRANSACTIONS				
Engineering Charges	\$ 254,350	\$ 238,400	\$ 238,400	\$ 228,132
Interfund Charges	163,130	198,289	191,369	212,460
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer - Debt Service	-	-	-	-
Transfer - Capital Fund	434,430	425,700	425,700	540,000
Transfer - Equipment Rental	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	\$ 1,106,910	\$ 1,062,389	\$ 1,055,469	\$ 1,180,592
Ending Fund Balance	<u>464,274</u>	<u>230,249</u>	<u>576,404</u>	<u>217,505</u>
TOTAL SEWER FUND	\$ <u>4,133,187</u>	\$ <u>4,566,251</u>	\$ <u>4,703,989</u>	\$ <u>4,893,168</u>

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:

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

SEWER REVENUE BOND FUND**REVENUES**

Sewer Revenue Bond Fund		2006 Budget
Estimated Beginning Fund Balance January 1, 2006		\$ -
Investment Interest		-
Operating Transfers from Sewer Fund: Principal and Interest		-
TOTAL		\$ -

*Table 15 Sewer Revenue Bond Fund Revenue***EXPENDITURES**

Sewer Revenue Bond Fund		2006 Budget
Long Term Debt		
Principal	\$ -	
Interest	-	
Total Long Term Debt Service		\$ -
Estimated Ending Fund Balance December 31, 2006		-
TOTAL		\$ -

Table 16 Sewer Revenue Bond Fund Expenditures

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

SEWER ULID DEBT FUND**REVENUE**

Sewer ULID Debt Fund	2006 Budget
Estimated Beginning Fund Balance January 1, 2006	\$ 40,000
Special Assessments	36,004
TOTAL	\$ 76,004

*Table 17 Sewer ULID Debt Fund Revenue***EXPENDITURES**

Sewer ULID Debt Fund	2006 Budget
Special Assessment Principal	\$ 71,184
Special Assessment Interest	4,820
Estimated Ending Fund Balance December 31, 2005	-
TOTAL	\$ 76,004

*Table 18 Sewer ULID Debt Fund Expenditures***SEWER ULID BOND SUMMARY**

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/05 Outstanding Bond Balance
2003 Sewer ULID #22	10/01/03	\$155,811	5.0%	10/01/2013	\$103,110

Table 19 Sewer ULID Bond Summary

Note: 2006 represents third 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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 730,176	\$ 979,806	\$ 1,263,872	\$ 1,391,672
Investment Interest	6,675	5,000	44,267	20,000
Connection Fees/Contributions	154,404	75,000	124,290	75,000
Transfers-in - Sewer Fund	<u>434,430</u>	<u>425,700</u>	<u>425,700</u>	<u>540,000</u>
TOTAL	<u>\$ 1,325,685</u>	<u>\$ 1,485,506</u>	<u>\$ 1,858,129</u>	<u>\$ 2,026,672</u>

Table 20 Sewer Capital Projects Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Sewer Capital Projects Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Construction/Capital	\$ 47,542	\$ 377,000	\$ 222,752	\$ 1,619,108
Other Service Charges	14,271	45,000	18,093	-
Ending Fund Balance	<u>1,263,872</u>	<u>1,063,506</u>	<u>1,617,284</u>	<u>407,564</u>
TOTAL	<u>\$ 1,325,685</u>	<u>\$ 1,485,506</u>	<u>\$ 1,858,129</u>	<u>\$ 2,026,672</u>

Table 21 Sewer Capital Projects Fund Expenditure Comparisons

SEWER CAPITAL PROJECTS LIST:

SEWER CAPITAL FUND PROJECTS	
West Downtown Trunk Line	\$ 1,494,108
Manhole Rehabilitation	100,000
7th Avenue Trunk Main	<u>25,000</u>
TOTAL SEWER CAPITAL PROJECTS	<u>\$ 1,619,108</u>

Table 22 Sewer Capital Projects Fund Projects List

MAJOR PROJECT DESCRIPTIONS

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: West Downtown Trunk (West Downtown Trunk I and II combined as one project)			
LOCATION: 1st Avenue NW and Front Street from Sunset to Newport			
DESCRIPTION: Replacement of 921 feet of 12-inch and 496 feet of 10-inch existing sewer main with 15-inch diameter main on 1st Avenue NW. Replacement of 414 feet of 10-inch existing sewer main with 12-inch diameter main and 1359 feet of 8-inch existing sewer main with 12-inch diameter main on Front Street from Sunset to Newport.			
JUSTIFICATION/BENEFIT: The trunk main was constructed in the late 1930's and is anticipated to surpass its capacity under the land use adopted by Council and the pipe has severe structural issues such as cracking and sags over its entire length			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Performed a Geotechnical analysis, will complete the Project Specifications and Estimate by year's end.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Complete construction.			
	City Share of Cost	Non-City Share	City Revenue Source: Sewer Fund
Prior Years	36,468.00		Non-City Source:
2005 Budget	45,000.00		
2005 Estimate	35,892.00		
2006	1,494,108.00		
2007			Department: Public Works Engineering
2008			Date: February-05
2009			Priority: S - 1
2010			Project #: 220500
2011			
Future Years			
Total Cost	1,566,468.00	-	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Manhole Rehabilitation																																																			
LOCATION: City wide.																																																			
DESCRIPTION: Repair, restore, and renew leaking manholes. May include lining, raising, inflow restrictor, or replacement.																																																			
JUSTIFICATION/BENEFIT: This project is focused at reducing infiltration in the sewer as a result of leaking manholes. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah.																																																			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Reconditioned two badly leaking manholes, and inspected about 100 others.																																																			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Complete Project Specifications and Estimate to Restore, and seal, up to 25 manholes.																																																			
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;"></th> <th style="width:20%;">City Share of Cost</th> <th style="width:20%;">Non-City Share</th> <th style="width:20%;">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Prior Years</td> <td align="right">\$0.00</td> <td></td> <td align="right">\$0.00</td> </tr> <tr> <td>2005 Budget</td> <td align="right">\$0.00</td> <td></td> <td align="right">\$0.00</td> </tr> <tr> <td>2005 Estimate</td> <td align="right">\$0.00</td> <td></td> <td align="right">\$0.00</td> </tr> <tr> <td>2006</td> <td align="right">\$100,000.00</td> <td></td> <td align="right">\$100,000.00</td> </tr> <tr> <td>2007</td> <td align="right">\$100,000.00</td> <td></td> <td align="right">\$100,000.00</td> </tr> <tr> <td>2008</td> <td align="right">\$100,000.00</td> <td></td> <td align="right">\$100,000.00</td> </tr> <tr> <td>2009</td> <td align="right">\$50,000.00</td> <td></td> <td align="right">\$50,000.00</td> </tr> <tr> <td>2010</td> <td align="right">\$25,000.00</td> <td></td> <td align="right">\$25,000.00</td> </tr> <tr> <td>2011</td> <td align="right">\$25,000.00</td> <td></td> <td align="right">\$25,000.00</td> </tr> <tr> <td>Future Years</td> <td align="right">\$0.00</td> <td></td> <td align="right">\$0.00</td> </tr> <tr> <td>Total Cost</td> <td align="right">\$400,000.00</td> <td align="right">\$0.00</td> <td align="right">\$400,000.00</td> </tr> </tbody> </table>					City Share of Cost	Non-City Share	Total Amount	Prior Years	\$0.00		\$0.00	2005 Budget	\$0.00		\$0.00	2005 Estimate	\$0.00		\$0.00	2006	\$100,000.00		\$100,000.00	2007	\$100,000.00		\$100,000.00	2008	\$100,000.00		\$100,000.00	2009	\$50,000.00		\$50,000.00	2010	\$25,000.00		\$25,000.00	2011	\$25,000.00		\$25,000.00	Future Years	\$0.00		\$0.00	Total Cost	\$400,000.00	\$0.00	\$400,000.00
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		City Revenue Source: Sewer Fund																																																	
		Non-City Source:																																																	
		Submitted By: Brandon Cole																																																	
		Department: Public Works Engineering																																																	
		Date: February-05																																																	
		Priority: S-4	Project #: 220300																																																

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: 7th Avenue Trunk Main				
LOCATION: 7th Ave NW between NW Locust and Holly Street				
DESCRIPTION: Design and construction of approximately 925 feet of 16-inch diameter sewer main with associated manholes and service connections to the property line.				
JUSTIFICATION/BENEFIT: 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.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) No Activity.				
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Plans, Specifications, and Estimate.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Sewer Fund
Prior Years	\$0.00		\$0.00	Non-City Source:
2005 Budget	\$0.00		\$0.00	
2005 Estimate	\$0.00		\$0.00	Submitted By: Brandon Cole
2006	\$25,000.00		\$25,000.00	
2007	\$650,000.00		\$650,000.00	Department: Public Works Engineering
2008	\$0.00		\$0.00	
2009	\$0.00		\$0.00	Date: February-05
2010	\$0.00		\$0.00	
2011	\$0.00		\$0.00	Priority: S-7
Future Years	\$0.00		\$0.00	
Total Cost	\$675,000.00	\$0.00	\$675,000.00	Project #: To Be Assigned

ULID #22 CONSTRUCTION FUND

Utility Local Improvement District #22 was created in 2001 to account for revenues and expenditures related to the construction of sewer improvements for NW Goode Place. All costs will be borne by and assessed against the property specially benefited by the improvement.

REVENUE COMPARISONS

ULID #22 Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 22,963	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-
TOTAL	\$ 22,963	\$ -	\$ -	\$ -

Table 23 ULID #22 Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

ULID #22 Construction Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Construction	\$ -	\$ -	\$ -	\$ -
Interfund Engineering Charges	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Debit Issuance Costs	-	-	-	-
Transfer to ULID #22 Debt Fund	22,963	-	-	-
Ending Fund Balance	-	-	-	-
TOTAL	\$ 22,963	\$ -	\$ -	\$ -

Table 24 ULID #22 Construction Fund Expenditure Comparisons

Note: Special Assessments collected from the property owners, and the repayment of the Revenue Bond debt will be accounted for in the Sewer ULID Debt Fund.

STORMWATER FUND

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

REVENUE COMPARISONS

Stormwater Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 702,774	\$ 462,584	\$ 439,513	\$ 200,163
Inspection Fees	7,335	6,000	18,175	10,000
Charges for Service	2,437,536	2,630,000	2,554,336	2,807,000
Investment Interest	6,173	6,000	13,811	15,000
TOTAL	\$ 3,153,818	\$ 3,104,584	\$ 3,025,835	\$ 3,032,163

Table 25 Stormwater Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Stormwater Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
MAINTENANCE & OPERATIONS				
Salaries	\$ 339,565	\$ 361,406	\$ 305,582	\$ 418,352
Overtime	19,343	32,300	19,286	33,360
Benefits	144,221	157,830	135,196	188,244
Supplies	32,789	75,770	39,385	102,816
Professional Services	2,953	14,775	9,318	21,154
Utility Rate Update	-	-	-	25,000
Parcel Mapping	-	-	-	25,000
Floodplain Mapping	-	-	-	60,000
TV/Inspection of Lines	15,000	20,000	11,295	20,000
Surveying	-	20,000	8,099	20,000
Stormwater Rsrc Action Pgm	38,965	17,000	29,183	17,000
White Paper Analysis (#3 of 4 payments)	29,835	29,835	29,835	29,835
Other Service Charges	44,004	108,405	35,895	125,958
I/F Vehicle Repair/Replace	152,268	188,268	188,268	223,818
Subtotal	\$ 818,943	\$ 1,025,589	\$ 811,342	\$ 1,310,537
INTERFUND TRANSACTIONS				
Engineering Charges	\$ 388,250	\$ 411,200	\$ 411,200	\$ 511,536
Interfund Charges	164,779	192,313	185,402	220,031
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer - Debt Service	317,583	299,544	299,544	289,980

Stormwater Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Transfer - Capital Fund	684,950	679,200	679,200	170,004
Transfer to Resource Conservation	84,800	84,800	84,800	77,225
Transfer - Equipment Rental	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
Subtotal	\$ 1,895,362	\$ 1,922,057	\$ 1,915,146	\$ 1,523,776
Ending Fund Balance	<u>439,513</u>	<u>156,938</u>	<u>299,347</u>	<u>197,850</u>
TOTAL	<u>\$ 3,153,818</u>	<u>\$ 3,104,584</u>	<u>\$ 3,025,835</u>	<u>\$ 3,032,163</u>

Table 26 Stormwater Fund Expenditure Comparisons

Note: There is no rate increase proposed for 2006.

STORMWATER REVENUE BOND FUND**REVENUE**

Stormwater Revenue Bond Fund		2006 Budget
Estimated Beginning Fund Balance January 1, 2006		\$ 317,660
Investment Interest		10,000
Operating Transfers from Stormwater Fund: Principal and Interest		<u>289,980</u>
TOTAL		<u>\$ 617,640</u>

*Table 27 Stormwater Revenue Bond Fund Revenue***EXPENDITURES**

Stormwater Revenue Bond Fund		2006 Budget
Long Term Debt - Principal		
1998 Revenue Bond	\$ 90,000	
2001 Revenue Bond	<u>60,000</u>	
Total Principal		\$ 150,000
Long Term Debt - Interest		
1998 Revenue Bond	\$ 76,950	
2001 Revenue Bond	<u>70,960</u>	
Total Interest		\$ 147,910
Long Term Debt Service Total		<u>297,910</u>
Estimated Ending Fund Balance December 31, 2005		<u>319,730</u>
TOTAL		<u>\$ 617,640</u>

Table 28 Stormwater Revenue Bond Fund Expenditures

Stormwater Revenue Bond Fund
Ending Fund Balance

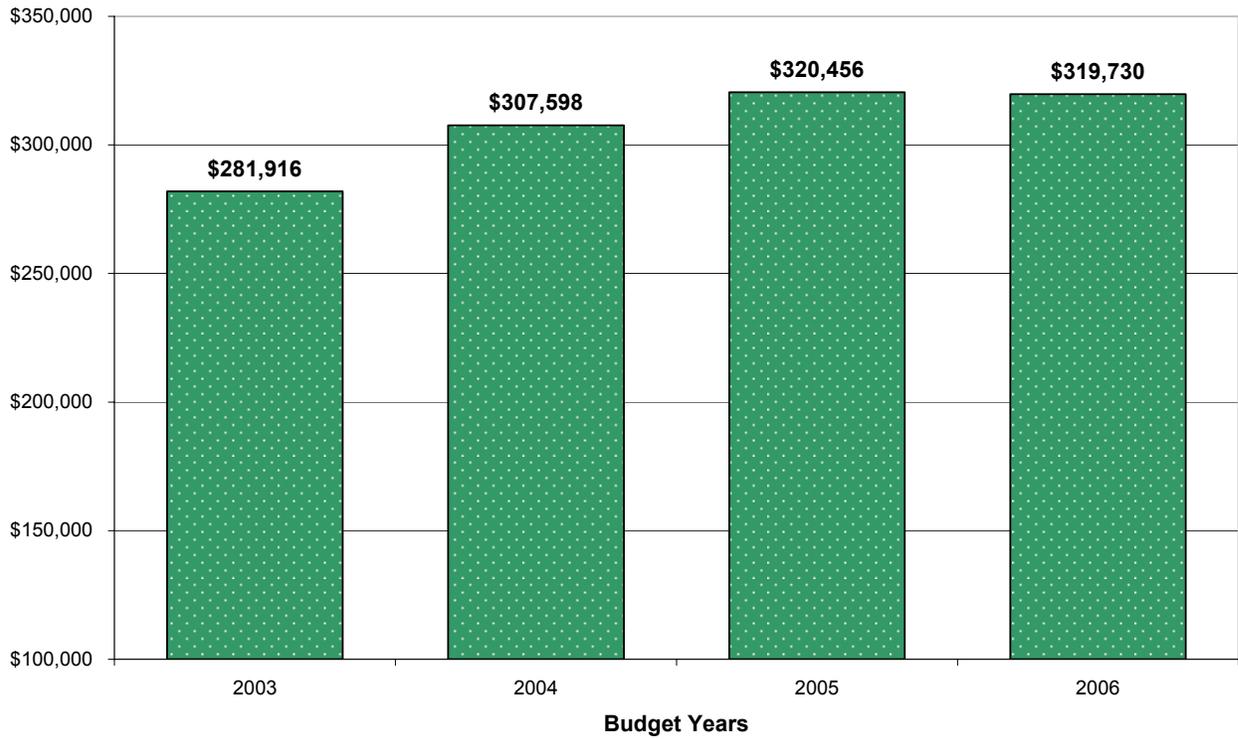


Figure 2 Stormwater Revenue Bond Fund Ending Fund Balance Comparison

STORMWATER REVENUE BOND SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/05 Outstanding Bond Balance
1998 Revenue Bond	8/15/98	\$2,000,000	5.38%	12/1/2017	\$1,450,000
2001 Revenue Bond	12/1/01	\$1,600,000	5.25%	12/1/2021	\$1,380,000

Table 29 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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 176,853	\$ 181,478	\$ 137,815	\$ 303,464
Grants	180,500	-	25,000	390,000
Revenue Bond Proceeds	-	-	-	-
Contributions	121,217	80,000	56,902	30,000
Transfers-in - Stormwater Fund	684,950	679,200	679,200	170,004
Transfers-in - Mitigation Fund	-	-	-	170,936
Impervious Surface Fees	20,537	18,000	18,252	15,000
Investment Interest	4,626	2,000	12,088	7,000
Interfund Loan Proceeds	-	800,000	-	-
TOTAL	\$ 1,188,683	\$ 1,760,678	\$ 929,257	\$ 1,086,404

Table 30 Stormwater Capital Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Stormwater Capital Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Other Services and Charges	\$ 46,086	\$ 25,000	\$ 23,128	\$ -
Construction/Capital	449,648	677,500	292,187	813,541
Debt Issue Costs	-	-	-	-
Public Works Trust Fund Loan Debt	70,485	69,873	69,872	69,260
Interfund Loan Interest	24,649	16,733	1,280	-
Interfund Loan Payment	460,000	860,000	160,000	-
Ending Fund Balance	137,815	111,572	382,790	203,603
TOTAL	\$ 1,188,683	\$ 1,760,678	\$ 929,257	\$ 1,086,404

Table 31 Stormwater Capital Fund Expenditure Comparisons

PW TRUST FUND LOAN DEBT SUMMARY

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/05 Outstanding Bond Balance
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.0%	7/1/2019	\$796,788

CAPITAL PROJECTS LIST:

STORMWATER CAPITAL FUND PROJECTS	
Storm Drainage Rehabilitation and Improvements (Annual Program)	\$ 200,000
Squak Valley Park Stream Restoration	5,000
Hope Creek Restoration	31,086
Tributary 0170 Drainage Improvements	502,455
Acquisition and Restoration Plan for Open Space	<u>75,000</u>
TOTAL STORMWATER CAPITAL PROJECTS	\$ <u>813,541</u>

Table 32 Stormwater Capital Projects Fund Project List

MAJOR PROJECT DESCRIPTIONS

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Storm Drainage Rehabilitation and Improvements			
LOCATION: City-wide			
DESCRIPTION: This project involves reconstruction or repair of storm drain pipes and culverts that are structurally deficient and may fail 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.			
JUSTIFICATION/BENEFIT: 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.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) This program began in 2002. Previously constructed projects include Cemetery storm drain inlet replacement, storm drainage improvements at 1st Ave NW and Gilman Blvd, relining of storm drain pipe on lower Wildwood Blvd, replacement of Kees Creek culvert on Issaquah-Hobart Road, emergency repairs on Squak Mountain. Work accomplished in 2005 includes relining of a rusted corrugated metal storm drain on West Sunset Way near the cemetery and spot repairs on existing systems that were detected by video inspections.			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Continue Retrofit and Reline Program, based on problems identified by stormwater video inspection program.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	\$0.00		\$0.00
2005 Budget	\$165,000.00		\$165,000.00
2005 Estimate	\$165,000.00		\$165,000.00
2006	\$200,000.00		\$200,000.00
2007	\$250,000.00		\$250,000.00
2008	\$250,000.00		\$250,000.00
2009	\$250,000.00		\$250,000.00
2010	\$250,000.00		\$250,000.00
2011	\$250,000.00		\$250,000.00
Future Years	\$0.00		\$0.00
Total Cost	\$1,615,000.00	\$0.00	\$1,615,000.00
City Revenue Source: Stormwater Capital			
Non-City Source: Grant			
Submitted By: K. Ritland			
Department: Public Works Engineering			
Date: Feb 2005			
Priority: ST - 1		Project #: 330300	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Squak Valley Park Stream Restoration
LOCATION: South end of City on Issaquah Creek, in Squak Valley Park
DESCRIPTION: Construction of a stream restoration project on Issaquah Creek at Squak Valley Park (former Erickson Farm). Project consists of excavated side channels along Issaquah Creek, habitat features and revegetation. This project was developed by the Corps of Engineers for construction under the Section 206 Aquatic Ecosystem Restoraton program using a 65% federal / 35% local cost share.
JUSTIFICATION/BENEFIT: Construction of habitat improvements on Issaquah Creek improves stream and riparian habitat, providing additional flood refuge and rearing areas for salmon and native vegetation for wetland and terrestrial animals.
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Corps of Engineers project design was conducted during the 1999-2004 period, to be constructed under the Section 206 program. Unavailability of Federal funds resulted in delay of that project. Current activity includes coordination with Corps of Engineers, grant funding efforts, and invasive plant control at project site.
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Project construction is contingent on availability of Federal funds through congressional appropriation. Current projection is 2007.

	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$0.00		\$0.00	City Revenue Source: Stormwater Capital
2005 Budget	\$350,000.00		\$350,000.00	Non-City Source: State or Federal grant
2005 Estimate	\$5,000.00		\$5,000.00	
2006	\$5,000.00		\$5,000.00	
2007	\$350,000.00	\$1,275,000.00	\$1,625,000.00	
2008	\$5,000.00		\$5,000.00	Public Works Engineering
2009	\$2,000.00		\$2,000.00	Date: June-05
2010	\$2,000.00		\$2,000.00	Priority: ST - 4
2011	\$2,000.00		\$2,000.00	Project #: 330100
Future Years			\$0.00	
Total Cost	\$721,000.00	\$1,275,000.00	\$1,996,000.00	

**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Hope Creek Restoration Project (NEW)																																																															
LOCATION: North of Sycamore neighborhood along Issaquah Creek																																																															
DESCRIPTION: This habitat restoration project involves improvements to Hope Creek (also known as Lewis Lane Tributary) and the Sycamore wetland complex located just north of the Sycamore neighborhood, on City-owned land. Land development activities in the 1960's blocked the mouth of Hope Creek at Issaquah, preventing fish from accessing the creek. The total project budget is \$140,000 (City contribution \$41,000) with non-City funds coming from grants obtained by the Sustainable Fisheries Foundation, the project sponsor. City funds provide the necessary cash match for these grants, and the project will be privately constructed.																																																															
JUSTIFICATION/BENEFIT: The project will restore fish passage to this stream and improve habitat in the wetland to allow juvenile salmon and other fish to access high quality habitat, and will improve flood conditions by removing fill that blocks flood water. This project is the result of a cooperative partnership between the Sustainable Fisheries Foundation, the City of Issaquah, private land owners, the Mountains to Sound Greenway organization, and Save Lake Sammamish.																																																															
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) This project was proposed and authorized in 2005 through an Agenda Bill, but delays in obtaining grants and federal permits has postponed construction until 2006. Activities in 2005 include project design, project coordination and permitting. Additional grants obtained by Sustainability Fisheries Foundation will require an additional \$6,000 cash match from the City plus an additional \$2,000 in staff labor due to the increased project scope, requiring additional budget of \$8,000 in 2006.																																																															
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Project construction.																																																															
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Tributary 0170 Drainage System Improvements																																																										
LOCATION: Tributary 0170 ditch between SR-900 and Tibbetts Creek.																																																										
DESCRIPTION: Drainage system improvements on the Tributary 0170 (former Drainage District No. 4) drainage ditch between SR-900 and Tibbetts Creek. Includes replacement of existing culverts under NW Sammamish Road and State Park entrance road, removal of accumulated sediments and blocking vegetation, construction of flood berm within the SR-900/I-90 interchange, and mitigation that may be required by permits. (Note: this project was previously identified under two separate CIP projects: Tributary 0170 Culvert Replacement at NW Sammamish Road, and Tributary 0170 Drainage Improvements).																																																										
JUSTIFICATION/BENEFIT: The Tributary 0170 drainage system conveys runoff from downtown Issaquah west of Issaquah Creek, a section of I-90, and the SR-900 area before discharging to Tibbetts Creek. This system, originally an agricultural drainage ditch, has insufficient capacity to handle stormwater during moderate to high flows. Mitigating those flood problems, including conditions that contributed to flooding of City Hall Northwest in 1996, will require upsizing of culverts to eliminate flow constrictions, removing accumulated sediments in Tributary 0170 between SR-900 and Tibbetts Creek, and constructing a flood berm within the SR-900/I-90 interchange. Project will compliment flood conveyance improvements that were constructed in 2004 on lower Tibbetts Creek.																																																										
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) Preliminary engineering, including survey, geotechnical and permits. Applications for flood hazard mitigation grants were submitted to the State and FEMA.																																																										
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Construction of drainage improvement project.																																																										
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**CITY OF ISSAQUAH
2006-2011 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Acquisition and Restoration Plan for Open Space and Wildlife Habitat			
LOCATION: Issaquah Creek, North Fork Issaquah Creek, and East Fork Issaquah Creek			
DESCRIPTION: Preparation of the Acquisition and Restoration component of the City's Open Space and Wildlife Habitat Plan (being prepared by Parks Department) for areas along area streams.			
JUSTIFICATION/BENEFIT: Improving habitat conditions along important stream corridors benefits salmon and other wildlife. The City has implemented several small and large projects in the last several years, on Issaquah and Tibbetts Creeks, and in recent years an effort by the Water Resource Inventory Area (WRIA) 8 jurisdictions in the Cedar-Lake Washington-Sammamish watershed has resulting in the Chinook Salmon Conservation Plan that identifies needs and priorities for future habitat improvement projects. This coordinated regional effort ensures that restoration work is targeted for streams with high habitat potential. Future projects in the City will be identified in the Acquisition and Restoration Plan for Open Space and Wildlife Habitat, a follow-up plan that focuses on local habitat priorities.			
PRIOR YEAR ACCOMPLISHMENTS (Including 2005 estimate) N/A			
YEAR 2006 ANTICIPATED ACCOMPLISHMENT: Funding of the Acquisition and Restoration component of the Open Space and Wildlife Habitat plan, to develop a local conservation strategy for prioritizing future habitat preservation and restoration actions for streams in the City of Issaquah. This component of the plan will be based on current regional conservation strategies and principles, and will incorporate existing information developed for the Shoreline Master Program, the WRIA 8 Salmon Conservation Plan, and other recent studies. Implementation of restoration projects assumes funding assistance from State and Federal grant sources.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years			\$0.00
2005 Budget			\$0.00
2005 Estimate			\$0.00
2006	\$75,000.00		\$75,000.00
2007			\$0.00
2008	\$15,000.00		\$15,000.00
2009	\$300,000.00	\$300,000.00	\$600,000.00
2010	\$20,000.00	\$0.00	\$20,000.00
2011	\$300,000.00	\$300,000.00	\$600,000.00
Future Years			\$0.00
Total Cost	\$710,000.00	\$600,000.00	\$1,310,000.00
City Revenue Source: Stormwater Capital			
Non-City Source: State or Federal grant			
Submitted By: K. Ritland			
Department: Public Works Engineering			
Date: Feb 2005			
Priority: ST - 9		Project #: To Be Assigned	

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 65,549	\$ 68,413	\$ 75,214	\$ 87,514
Investment Interest	774	600	2,773	2,500
Transfers in from General Fund	44,474	24,000	24,000	24,000
TOTAL	\$ 110,797	\$ 93,013	\$ 101,987	\$ 114,014

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

EXPENDITURE COMPARISONS

Water Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Unemployment Claims	\$ 35,583	\$ 45,000	\$ 12,591	\$ 45,000
Long Term Care (LEOFF I)	-	-	-	-
Ending Fund Balance	75,214	48,013	89,396	69,014
TOTAL	\$ 110,797	\$ 93,013	\$ 101,987	\$ 114,014

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

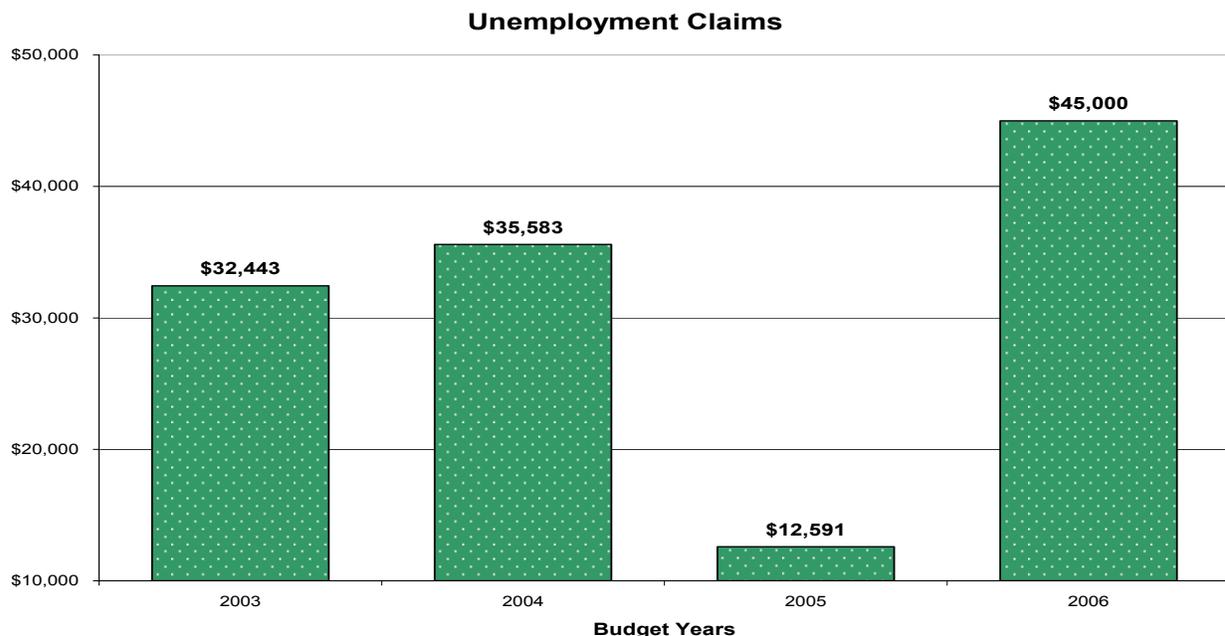


Figure 1 Unemployment Claims by Year

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 99,063	\$ 27,875	\$ 27,930	\$ 57,496
Investment Interest	367	250	1,770	1,500
Interfund Insurance Charges	<u>343,500</u>	<u>550,500</u>	<u>550,500</u>	<u>607,000</u>
TOTAL	\$ 442,930	\$ 578,625	\$ 580,200	\$ 665,996

Table 3 Insurance Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Insurance Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Other Services & Charges	\$ 415,000	\$ 575,000	\$ 522,359	\$ 650,000
Ending Fund Balance	<u>27,930</u>	<u>3,625</u>	<u>57,841</u>	<u>15,996</u>
TOTAL	\$ 442,930	\$ 578,625	\$ 580,200	\$ 665,996

Table 4 Insurance Fund Expenditure Comparisons

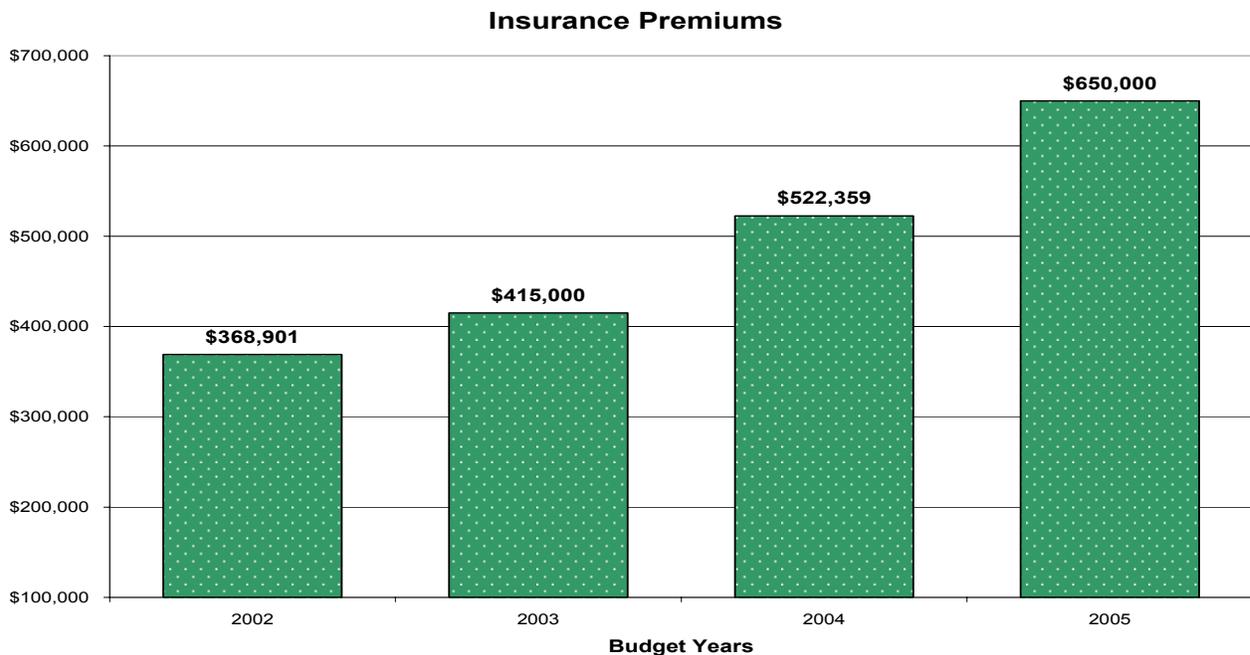


Figure 2 Insurance Premiums Comparison by Year

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	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 1,505,947	\$ 3,940,665	\$ 4,082,583	\$ 4,393,684
Charges for Services	476,412	588,012	588,012	818,396
Replacement Charges	947,531	993,549	993,549	1,139,784
Investment Interest	21,924	25,000	126,363	115,000
Insurance Reimbursement	61,284	24,000	72,849	-
Interfund Loan Repayment	2,780,000	1,860,000	560,000	-
Interfund Interest	83,643	26,733	8,313	-
Transfers-In - Capital Fund	-	-	-	195,000
Transfers-In - Utility Funds	165,000	110,000	110,000	110,000
Sale/Rental of Fixed Assets	-	-	25,577	-
TOTAL	\$ 6,041,741	\$ 7,567,959	\$ 6,567,246	\$ 6,771,864

Table 5 Equipment Rental Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Equipment Rental Fund ⁽¹⁾	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 255,361	\$ 269,686	265,076	\$ 279,301
Overtime	4,840	20,000	10,977	22,000
Benefits	104,548	129,900	109,509	124,715
Supplies	103,714	154,195	136,865	196,021
Fuel	129,306	133,300	142,239	182,050
Other Services & Charges	184,379	246,359	244,021	310,504
Capital Outlay - Replacement/New	477,010	795,875	659,701	789,600
Interfund Loan Issued	700,000	3,800,000	2,500,000	-
Ending Fund Balance	<u>4,082,583</u>	2,018,644	<u>2,498,858</u>	<u>4,867,673</u>

Table 6 Equipment Rental Fund Expenditure Comparisons

¹ Funding (\$242,080) for the City's share of Eastside Fire and Rescue equipment replacement reserve charges are included in Equipment Rental Fund – Other Services & Charges.

CAPITAL OUTLAY – NEW AND REPLACEMENT RESERVES

EQUIPMENT RENTAL FUND - NEW	
Police Patrol Car	\$ 52,000
PWE/Planning Staff Vehicle	26,000
Utility Service Truck (PWO)	43,000
Utility Service Truck (PWO)	43,000
Small Pickup Truck (PWO)	26,000
Signal Tech Truck/Equipment (PWO)	50,000
Small Dump Truck (Parks)	48,000
3/4 Ton Pickup (Parks)	25,000
Cushman Style Vehicle (Parks)	15,000
Full Size Truck (Bldg Maintenance)	29,000
TOTAL CAPITAL EQUIPMENT - NEW	\$ 357,000
EQUIPMENT RENTAL FUND - REPLACEMENT RESERVES	
Replace Backhoe #214	\$ 114,500
Replace Truck #259	24,000
Replace Walker Mower #453	9,500
Replace Patrol Cars #139 and #140	68,000
Replace 800 MHz Radios	30,000
Annual PC Replacement	25,000
Annual Laptop Replacement	39,600
Replace Phone Switches	12,000
Cash Receipting EDEN Module	35,000
EDEN Cost Accounting Module and Licenses	60,000
Replace Laser Printer (Exec/Finance/Clerk)	8,000
Replace Community Center Stairsteppers (2)	7,000
TOTAL CAPITAL FROM REPLACEMENT RESERVES	\$ 432,600
TOTAL CAPITAL OUTLAY	\$ 789,600

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 is comprised of five major functional areas: Major Development Review Team (MDRT), Resource Conservation Office (RCO), Capital Projects, Development Review and Permitting, and Transportation/Utilities Planning and Management. The MDRT is charged with completing all land use and site development review and coordination with all City departments to process all site-related facets of the Urban Village projects. The RCO is responsible for water quality and conservation, stream monitoring, commute trip reduction, and solid waste and recycling programs. Capital Projects is responsible for the design, inspection and project administration for roads, bridges, signals, water, sewer and stormwater projects. Development Review and Permitting handles review and inspection of private development projects, street and clear and grade permits, and Franchise Agreements within the right-of-way. The Transportation/Utilities function entails in part, responding to Citizen Action Requests, development of the CIP/TIP, grants, studies/comp plan preparation, neighborhood traffic concerns, accident tracking, traffic counts, transit coordination, floodplain management, and stream restoration.

2006 WORK PLAN FOCUS

- Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply (**City Goal # 12**)
- Continue work to study, design and construct a variety of transportation-related improvements to improve mobility (**City Goals #1, 2, 10, 12**)
- Intelligent Transportation System: Advertise and award a single construction contract for the remaining corridors. (**City Goals #1, #2**)
- Design and construct the replacement of the West Downtown Trunk Sewer Main (**City Goal #6**)
- Continue work to study, design and construct sewer, water and storm drain improvement for the community (**City Goal #6**)
- Continue and improve tracking of all staff time to appropriate funds and capital projects (**City Goal #4**)
- Continue implementation of Sustainable Building initiative and further its development (**City Goal #3**)
- Review/approve/inspect 600+ forecasted land use, utility and building permits (**City Goal #12**)
- Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs (**City Goals #1, 10, 12**)

- ▮ 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 #6, 12)**
- ▮ Institute greatly improved levels of service for solid waste and recycling at competitive rates, increase commercial recycling diversion and enhance educational programs for all sectors **(City Goal #3)**
- ▮ Facilitate opening of Issaquah Highlands Park and Ride **(City Goal #1)**
- ▮ Improve conveyance and fish habitat in Tributary 0170 **(City Goal #6)**
- ▮ 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 #6)**
- ▮ Publish the 3 year update to the State of Our Waters water quality report. **(City Goal #6)**

REVENUE COMPARISONS

Engineering Services Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 104,080	\$ 305,363	\$ 348,210	\$ 437,510
Operation Charges for Service:				
Street Operations	\$ 429,400	\$ 508,800	\$ 508,800	\$ 687,600
Water Operations	469,500	441,600	441,600	361,968
Sewer Operations	254,350	238,400	238,400	228,132
Stormwater Operations	388,250	411,200	411,200	511,536
Interest	-	-	3,796	10,000
Other Charges	-	-	191,843	130,000
Subtotal	1,541,500	1,600,000	1,795,639	1,929,236
Labor Charges to Capital Projects:				
Street Projects	\$ 309,581	\$ 150,000	\$ 363,886	\$ 265,000
Water Projects	59,398	75,000	57,034	80,000
Sewer Projects	39,186	25,000	18,900	35,000
Stormwater Projects	149,912	110,000	46,264	50,000
Other Projects	43,094	180,000	109,392	30,000
Subtotal	601,171	540,000	595,476	460,000
TOTAL	\$ 2,246,751	\$ 2,445,363	\$ 2,739,325	\$ 2,826,746

Table 8 Engineering Services Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Engineering Services Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Salaries	\$ 1,286,058	\$ 1,519,943	\$ 1,474,197	\$ 1,587,773
Overtime	10,729	18,000	17,510	18,000
Benefits	465,037	583,690	518,980	600,195
Supplies	47,003	45,275	28,897	43,220
Professional Services	43,373	45,000	36,106	112,000
Other Service Charges	46,341	66,607	51,161	58,062
Ending Fund Balance	<u>348,210</u>	<u>166,848</u>	<u>612,474</u>	<u>407,496</u>
TOTAL	<u>\$ 2,246,751</u>	<u>\$ 2,445,363</u>	<u>\$ 2,739,325</u>	<u>\$ 2,826,746</u>

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

Kerola Trust Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 20,096	\$ 20,188	\$ 20,228	\$ 2,000
Kerola Trust Donation	-	-	-	-
Investment Interest	248	240	471	50
TOTAL	\$ 20,344	\$ 20,428	\$ 20,699	\$ 2,050

Table 10 Kerola Trust Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Kerola Trust Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Tibbetts Valley Park Improvements	\$ 116	\$ 20,428	\$ 20,428	\$ 2,050
Ending Fund Balance	20,228	-	271	-
TOTAL	\$ 20,344	\$ 20,428	\$ 20,699	\$ 2,050

Table 11 Kerola Trust Fund Expenditure Comparisons

REVENUE COMPARISONS

Rowley Trust Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Beginning Fund Balance	\$ 58,610	\$ 59,214	\$ 59,335	\$ 2,000
Rowley Trust Donation	-	-	-	-
Investment Interest	725	707	1,572	50
TOTAL	\$ 59,335	\$ 59,921	\$ 60,907	\$ 2,050

Table 12 Rowley Trust Fund Revenue Comparisons

EXPENDITURE COMPARISONS

Rowley Trust Fund	2004 Actual	2005 Budget	2005 Actual	2006 Budget
Recreation Improvements	\$ -	\$ 59,921	\$ 59,754	\$ 2,050
Ending Fund Balance	59,335	-	1,153	-
TOTAL	\$ 59,335	\$ 59,921	\$ 60,907	\$ 2,050

Table 13 Rowley Trust Fund Expenditure Comparisons

Supplemental Schedules



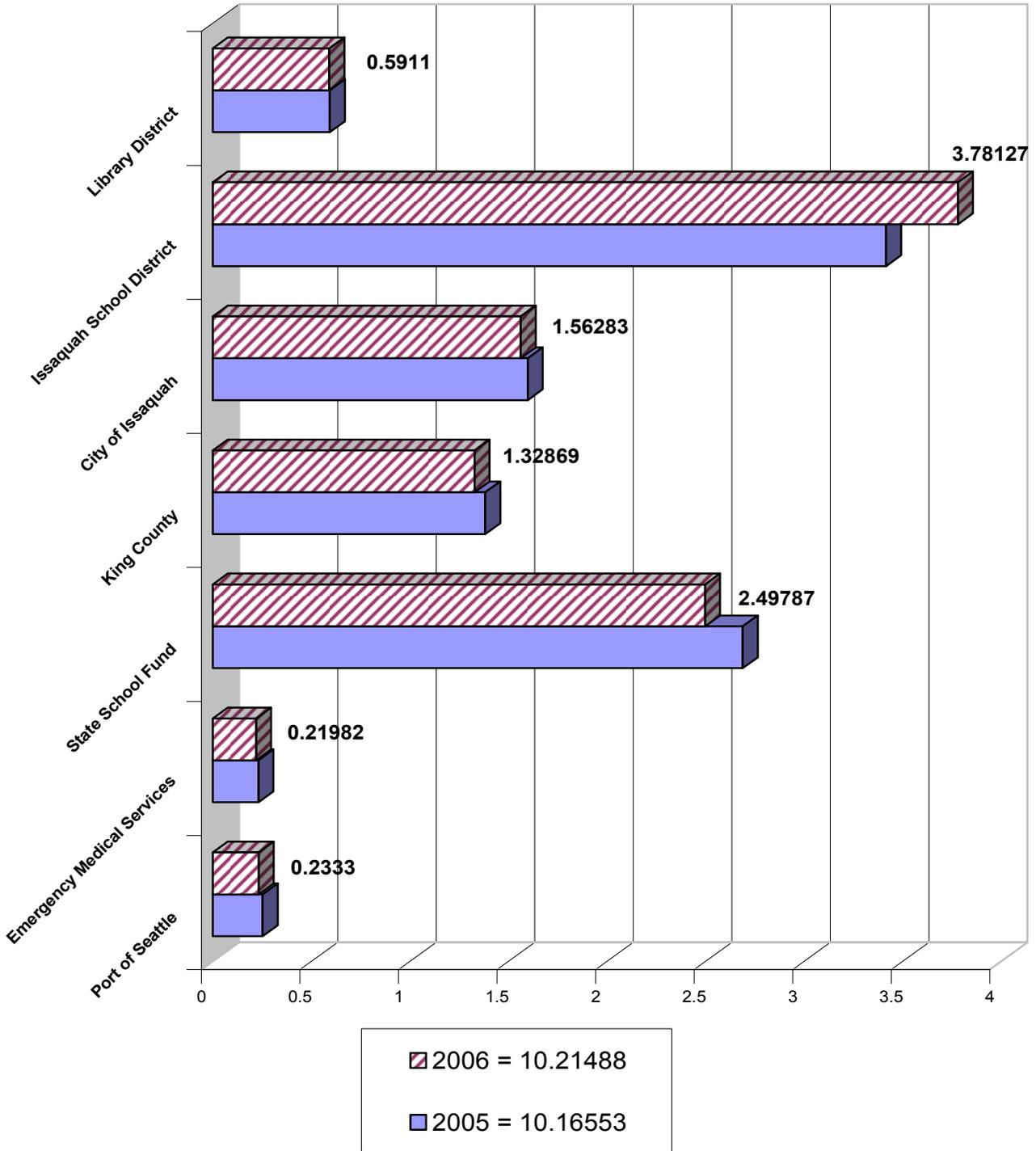
PROPERTY TAX DISTRIBUTION

	2004	2005	2006
Population	15,510	17,060	-
Assessed Valuation	\$ 3,027,362,027	\$ 3,336,875,663	\$ 3,734,157,054
REGULAR TAX LEVY			
General Fund	\$ 3,786,877	\$ 4,189,035	\$ 4,665,900
Rate/\$1000	1.27209	1.29209	1.25007
G. O. BOND EXCESS LEVIES			
1988 Street Improvement	\$ 210,127	\$ 213,948	\$ 213,538
1988 Cemetery	10,746	10,941	10,941
1988 Park	54,127	55,111	55,111
1994 Fire Equipment	81,000	-	-
1995 Police Station	405,000	410,000	406,250
2001 Senior Center	125,000	125,000	117,350
2005 ITS Bonds	-	-	140,000
TOTAL	\$ 886,000	\$ 815,000	\$ 943,190
Rate/\$1,000	0.36625	0.30647	0.31276
Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies)	<u>1.63834</u>	<u>1.59856</u>	<u>1.56283</u>

Table 1 Property Tax Distribution

2006 PROPERTY TAX RATE COMPARISON

(Rate per \$1,000 Assessed Value)



PROPERTY TAX HISTORY

Year	Tax Based Total Assessed Valuation ¹	% Inc. From Prior Year	New Construction	Annexed Property	Property Tax Statutory Limit (3.14/1,000)	Regular Property Tax Levied with 101% Lid ²	Levied vs. Statutory Limit Variance	Regular Rate/ \$1,000 Assessed Value	Excess Property Tax (Voted)	Voted Rate/ \$1,000 Assessed Value	Total Rate/ \$1,000 Assessed Value	Population
2006	\$ 3,734,157,054	11.9%	\$ 298,793,972	\$ -	\$11,725,253	\$4,616,435	(\$7,108,818)	1.249	\$943,190	0.325	1.574	-
2005	3,336,875,663	10.2%	\$ 283,568,494	-	10,403,144	4,189,035	(6,214,109)	1.292	815,000	0.306	1.598	17,060
2004	3,027,362,027	19.6	220,502,608	233,766,450	9,408,771	3,786,877	(5,621,894)	1.272	886,000	0.366	1.638	15,510
2003	2,531,753,104	7.1	117,195,241	489,320	7,848,435	3,192,143	(4,656,292)	1.257	886,000	0.446	1.703	15,110
2002	2,362,934,287	18.0	246,774,701		7,325,096	2,994,880	(4,330,216)	1.267	891,000	0.481	1.748	13,790
2001	2,001,756,127	42.3	135,366,838	291,594,415	6,239,374	2,664,921	(3,574,453)	1.331	761,000	0.461	1.792	12,950
2000	1,407,065,148	12.2	74,342,491		4,361,902	2,078,361	(2,283,541)	1.477	761,000	0.544	2.021	10,260
1999	1,254,126,426	11.0	58,562,031		3,907,882	1,944,531	(1,963,351)	1.532	761,000	0.607	2.139	10,130
1998	1,129,728,694	13.8	38,630,482	30,407,600	3,502,924	1,753,227	(1,749,697)	1.550	810,000	0.722	2.272	9,910
1997	992,726,833	7.9	23,649,271		3,077,453	1,551,411	(1,526,042)	1.555	810,000	0.816	2.371	9,610
1996	919,745,374	5.9	72,249,544	590,700	2,851,211	1,417,137	(1,434,074)	1.557	900,000	0.979	2.54	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

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2004 will not affect property tax rates until 2005 or 2006.

² Changed to 101% Lid in 2002.

TAX REVENUE BY SOURCE

Fiscal Year	Sales Tax	Property Taxes	Utility Taxes	Business & Occupations Taxes	Real Estate Excise Tax	Other Taxes³	State Shared Taxes⁴	Total Taxes
2005	\$10,310,325	\$5,069,421	\$2,832,009	\$1,914,508	\$3,595,816	\$471,939	\$394,796	\$24,588,814
2004	9,567,351	4,723,554	2,625,798	1,694,767	2,852,235	471,419	369,665	22,304,789
2003	9,009,119	4,039,739	2,249,490	1,508,635	1,286,122	430,016	368,886	18,892,007
2002	9,004,352	3,790,959	2,208,817	1,455,867	1,085,113	402,793	436,155	18,384,056
2001	9,210,311	3,383,882	2,081,150	1,395,621	1,559,027	322,345	451,210	18,403,546
2000	7,960,550	2,849,026	1,697,056	1,156,307	1,204,763	377,603	385,114	15,630,419
1999	7,349,202	2,683,523	1,514,988	938,429	969,207	341,849	485,450	14,282,648
1998	6,121,280	2,581,686	1,378,260	904,212	665,803	251,152	454,939	12,357,332
1997	5,502,497	2,325,807	1,348,061	794,364	593,083	231,043	437,460	11,232,315
1996	4,925,948	2,256,276	1,352,765	742,261	439,849	219,492	431,740	10,368,331
1995	4,139,604	1,806,991	1,231,590	621,943	572,296	195,822	447,116	9,015,362
1994	2,777,905	1,618,820	1,080,364	497,177	582,637	221,454	438,909	7,217,266
1993	2,384,326	1,480,358	977,544	437,925	284,810	206,148	413,770	6,184,881
1992	2,194,896	1,340,980	925,176	463,564	282,900	138,424	412,129	5,758,069
1991	1,854,826	1,290,880	791,978	344,220	153,624	136,695	355,900	4,928,123
1990	1,922,107	1,475,310	774,679	296,299	219,924	126,177	320,335	5,134,831
1989	1,536,570	1,423,750	719,536	272,428	81,402	137,867	283,881	4,455,434
1988	1,207,047	1,024,791	695,153	258,026	85,934	114,939	258,554	3,644,444
1987	1,108,275	783,722	649,640	223,437	103,126	78,693	232,926	3,179,819
1986	958,016	738,222	578,148	162,836	106,693	64,666	205,478	2,814,059

Table 3 Tax Revenue by Source

³ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

⁴ 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, 2005

	General Capacity		Special Purpose Capacity		TOTAL CAPACITY
	Councilmanic (Non-Voted)	Excess Levy (Voted-in)	Parks & Open Space (Voted-in)	Utility Purposes (Voted-in)	
December 31, 2005, Assessed Value:					\$ 3,734,157,054
2.50% of Assessed Value	\$ -	\$ 93,353,926	\$ 93,353,926	\$ 93,353,926	\$ 280,061,778
1.50% of Assessed Value	<u>56,012,355</u>	<u>(56,012,355)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Statutory Debt Limit	\$ 56,012,355	\$ 37,341,571	\$ 93,353,926	\$ 93,353,926	\$ 280,061,778
Less Debt Outstanding (General Obligation Bonds)	(24,450,000)	(6,648,852)	(146,148)	-	(31,245,000)
Add amount available in Debt Service Fund	<u>100,817</u>	<u>265,919</u>	<u>-</u>	<u>-</u>	<u>366,736</u>
Debt Capacity	<u>\$ 31,663,172</u>	<u>\$ 30,958,638</u>	<u>\$ 93,207,778</u>	<u>\$ 93,353,926</u>	<u>\$ 249,183,514</u>

Table 4 Legal Debt Margin

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

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Value⁵</i>	<i>Net Bonded Debt⁶</i>	<i>Bonded Debt to Assessed Value</i>	<i>Debt Per Capita</i>
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

⁵ 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.

⁶ Gross bonded debt less amount available in debt service funds.

DEBT SERVICE (NON-VOTED)

COUNCILMANIC BOND DETAIL		Issue Year	Issue Amount
Community Center		1995	\$ 3,460,000
Downtown Community Center	\$ 3,460,000		
Pickering Barn/ Miscellaneous		1997	\$ 2,750,000
Pickering Barn	\$ 1,850,000		
Community Center Properties (Monti & Alm)	350,000		
NW Fire Station (Rockwell Property)	300,000		
Fire Truck	200,000		
Issuance Costs	50,000		
Total Pickering Barn/Misc.	\$ 2,750,000		
Police Station/Jail		1999	\$ 7,950,000
Police Station/Jail	\$ 4,400,000		
Eastside Bypass EIS	1,900,000		
I-90 Interchange	1,400,000		
Pickering Trail	100,000		
Railroad Right-of-Way	60,000		
Swimming Pool Stairs	20,000		
Issuance Costs	70,000		
Total Police Station/Jail	\$ 7,950,000		
Police Station/Miscellaneous		2000	\$ 2,660,000
Police Station/Jail	\$ 1,200,000		
Memorial Field Parking	350,000		
Eastside Bypass ETS	300,000		
Railroad Right-of-Way	250,000		
Newport Way Improvements	200,000		
Highlands Fire Stations Design	135,000		
Administrative Offices Design	100,000		
Senior Center Design	77,000		
Issuance Costs	48,000		
Total Police Station/Misc.	\$ 2,660,000		

COUNCILMANIC BOND DETAIL (cont.)		Issue Year	Issue Amount
Fire Station Property/Miscellaneous		2001	\$ 10,100,000
Fire Station/Aide Car	\$ 3,500,000		
Hodge Property (City Shop)	2,498,000		
Police Station/Jail	1,100,000		
Administrative Offices	1,300,000		
Railroad Right-of-Way	685,000		
Land Acquisition (CHS)	312,000		
City Hall NW Seismic	220,000		
Alexander House	200,000		
Tibbetts Manor Sunroom	200,000		
Issuance Costs	85,000		
Total Fire Station Property/Misc.	\$ 10,100,000		
Highlands Park Facilities			

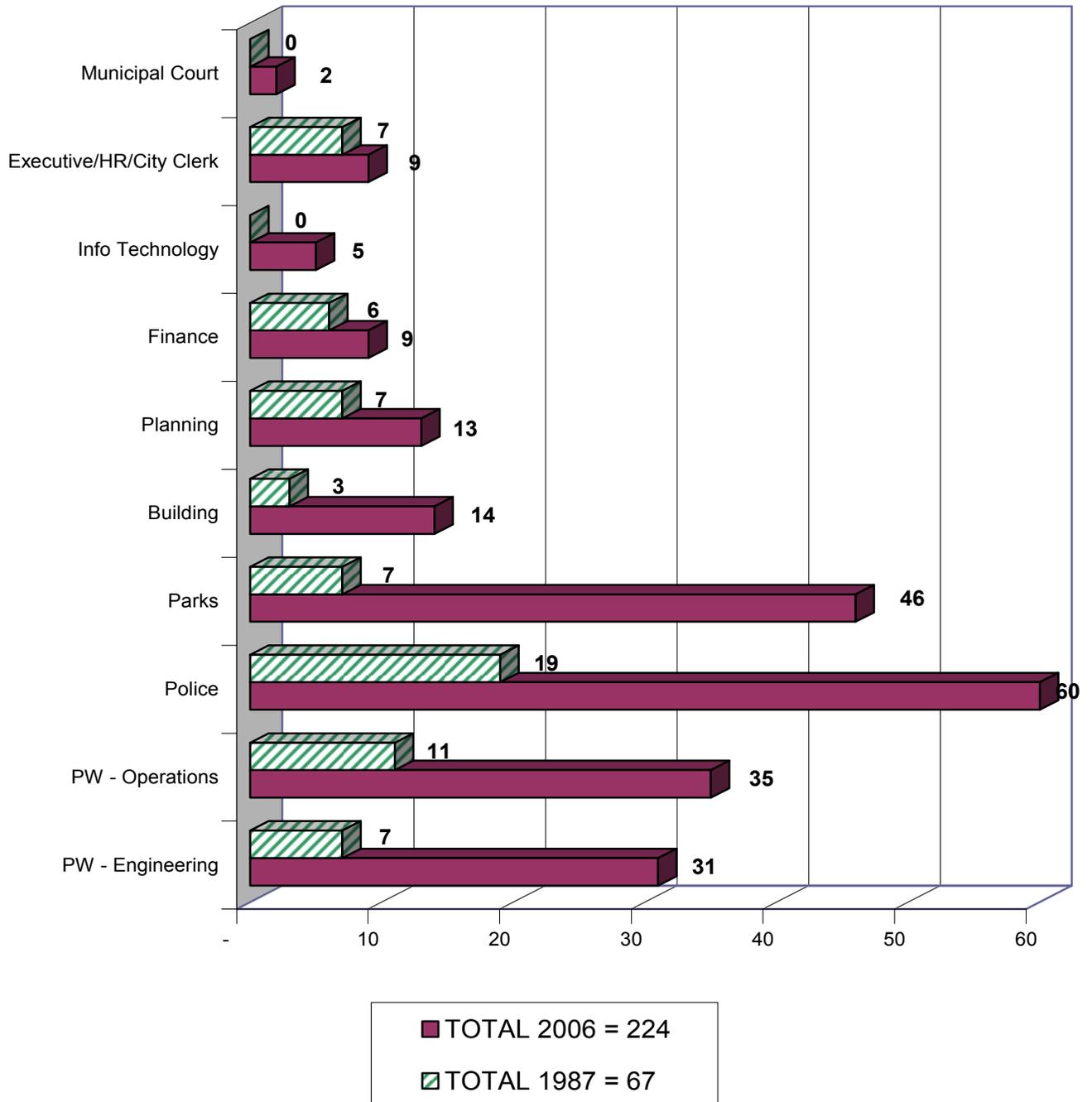
Table 6 Non-Voted Debt Service Councilmanic Bond Detail

INTERFUND LOANS

Amount of Loan	Purpose	From	To	Term
Outstanding as of 12/31/05				
\$2,000,000	Acquisition of Right-of-Way Property for I-90 Undercrossing Project	Equipment Rental Fund	Street Improvement Fund	Due 12/31/2008
2006 Budget				
n/a	n/a	n/a	n/a	n/a

Table 7 Interfund Loans

FULL-TIME EMPLOYEES



STAFFING LEVELS

1997-2006 Staffing Levels	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
EXECUTIVE										
Mayor's Office										
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total Mayor's Office	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk										
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Risk Management Officer	-	-	-	-	1.00	1.00	1.00	1.00	-	-
Administrative Assistant	2.00	2.00	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00
Full-time Subtotal	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	3.00	3.00
Administrative Assistant	-	-	0.50	0.50	1.00	1.00	0.50	0.50	0.50	0.50
Part-time Subtotal	-	-	0.50	0.50	1.00	1.00	0.50	0.50	0.50	0.50
Total Clerk	4.00	4.00	4.50	4.50	5.00	4.00	4.50	4.50	3.50	3.50
Community Services										
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Communications Coordinator	-	-	-	-	1.00	1.00	1.00	-	-	-
Full-time Subtotal	1.00	1.00	1.00	1.00	2.00	2.00	2.00	-	-	-
Administrative Assistant	-	-	0.50	0.50	0.50	-	-	-	-	-
Gov't Cable TV Coordinator	-	-	-	-	-	0.50	0.50	-	-	-
Part-time Subtotal	-	-	0.50	0.50	0.50	0.50	0.50	-	-	-
Total Community Services	1.00	1.00	1.50	1.50	2.50	2.50	2.50	-	-	-
Executive Full-Time Total	8.00	8.00	8.00	8.00	9.00	8.00	9.00	7.00	6.00	6.00
Executive Part-Time Total	-	-	1.00	1.00	1.50	1.50	1.00	0.50	0.50	0.50
TOTAL EXECUTIVE	8.00	8.00	9.00	9.00	10.50	9.50	10.00	7.50	6.50	6.50
MUNICIPAL COURT										
Court Administrator	-	-	-	-	-	-	-	-	1.00	1.00
Administrative Assistant IV	-	-	-	-	-	-	-	-	1.00	1.00
Full-time Subtotal	-	-	-	-	-	-	-	-	2.00	2.00
Violations Assistant	-	-	-	-	-	-	-	-	0.50	0.50
Part-time Subtotal	-	-	-	-	-	-	-	-	0.50	0.50
Total Municipal Court	-	-	-	-	-	-	-	-	2.50	2.50
HUMAN RESOURCES										
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Human Resources	2.00	2.00	2.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50
FINANCE										
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Analyst	-	-	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
Financial Services Supervisor	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Risk Management Officer	-	-	-	-	-	-	-	-	1.00	1.00
Utility Services Coordinator	-	-	-	-	-	-	1.00	1.00	1.00	1.00

1997-2006 Staffing Levels	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Fiscal Specialist	4.00	4.00	3.00	4.00	4.00	2.00	-	-	-	-
Accountant	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-	-	-	1.00	1.00	1.00
Full-time Subtotal	7.00	7.00	7.00	8.00	8.00	7.00	7.00	8.00	9.00	9.00
Fiscal Specialist	-	0.50	0.50	1.00	1.00	2.00	2.00	1.50	1.50	1.75
Tax Analyst	-	-	-	-	-	-	-	-	-	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
Part-time Subtotal	0.50	1.00	1.00	1.50	1.50	2.50	2.50	1.50	1.50	2.25
Total Finance	7.50	8.00	8.00	9.50	9.50	9.50	9.50	9.50	10.50	11.25
PLANNING DEPARTMENT										
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	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
Associate Planner	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	11.00	11.00	12.00	13.00						
Senior Planner	-	0.80	-	-	-	-	-	-	-	-
Part-time Subtotal	-	0.80	-							
Total Planning	11.00	11.80	12.00	13.00						
BUILDING DEPARTMENT										
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
Plans Examiner	1.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Inspector	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
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	2.00	3.00	3.00	3.00	3.00
Administrative Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	9.00	10.00	10.00	12.00	12.00	12.00	13.00	13.00	14.00	14.00
Permit Technician	-	-	-	-	-	0.50	-	-	-	-
Part-time Subtotal	-	-	-	-	-	0.50	-	-	-	-
Total Building	9.00	10.00	10.00	12.00	12.00	12.50	13.00	13.00	14.00	14.00
PARKS DEPARTMENT										
General										
Parks Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Trails Coordinator	1.00	2.00	2.00	2.00	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
Total General	2.00	3.00								
Community Center										
Parks & Recreation Manager	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50
Events & Facilities Supervisor	-	-	-	-	-	-	-	-	0.25	0.25
Recreation Coordinator	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	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	4.00	4.50	4.50	4.50	4.50	4.50	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	2.00	1.00	-	-	-	-	-	-
Full-time Subtotal	15.00	15.00	14.00	13.50	12.00	12.00	12.00	12.00	10.25	10.25
Administrative Assistant	2.50	1.50	1.75	1.13	2.13	2.13	2.13	2.625	2.625	2.625
Recreation Aides--NR	0.75	0.75	1.50	4.00	4.00	4.00	4.00	4.625	5.625	5.625
Part-time Subtotal	3.25	2.25	3.25	5.13	6.13	6.13	6.13	7.25	8.25	8.25
Total Community Center	18.25	17.25	17.25	18.63	18.13	18.13	18.13	19.25	18.50	18.50

1997-2006 Staffing Levels	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Aquatic Center										
Manager	-	-	-	-	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	6.00	5.00	8.00	5.00	5.00	4.00	4.00	4.00	5.00
Pool Operator	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	9.00	9.00	8.00	10.50	8.00	8.00	7.00	7.00	7.00	8.00
Assistant	3.00	3.00	3.00	1.25	0.50	0.50	0.50	0.50	0.50	0.50
Lifeguard/Pool Instructor NR	3.00	3.00	3.00	1.75	4.00	4.00	4.00	4.00	4.00	4.00
Part-time Subtotal	6.00	6.00	6.00	3.00	4.50	4.50	4.50	4.50	4.50	4.50
Total Aquatic Center	15.00	15.00	14.00	13.50	12.50	12.50	11.50	11.50	11.50	12.50
Building Maintenance										
Parks & Recreation Manager	-	-	-	-	-	-	-	-	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	2.00	3.00	3.00	4.50	7.50	7.50	10.50	10.50	10.50	10.50
Administrative Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	3.00	4.00	4.00	6.50	9.50	9.50	12.50	12.50	13.00	13.00
Custodians/Maint. Worker	2.50	2.50	1.50	1.50	1.25	1.25	0.50	1.00	1.00	1.00
Specialty Workers-NR	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	2.75	2.75	1.75	1.75	1.75	1.75	1.00	1.50	1.50	1.50
Total Building Maintenance	5.75	6.75	5.75	8.25	11.25	11.25	13.50	14.00	14.50	14.50
Parks Maintenance										
Parks & Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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
Park Maintenance Supervisor	-	-	-	-	-	-	-	-	-	1.00
Park Maintenance Worker	3.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00
Full-time Subtotal	5.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	8.50	10.50
Administrative Assistant	-	-	-	0.63	0.75	0.75	0.75	0.75	0.75	0.75
Aide	1.75	0.88	0.88	0.88	-	-	-	0.875	0.875	0.875
Parks Mechanic	-	-	-	-	0.50	0.50	0.50	-	-	-
Parks Maintenance Aide-NR	0.50	0.37	0.37	2.00	1.50	1.50	2.25	1.375	1.375	2.375
Part-time Subtotal	2.25	1.25	1.25	3.51	2.75	2.75	3.50	3.00	3.00	4.00
Total Parks Maintenance	7.25	8.25	8.25	11.51	11.75	11.75	12.50	12.00	11.50	14.50
Pickering Barn										
Recreation Specialist	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Events & Facilities Supervisor	-	-	-	-	-	-	-	-	0.50	0.50
Full-time Subtotal	-	-	-	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Pickering Barn Events Asst-NR	-	-	-	-	-	0.25	0.25	0.50	0.50	0.50
Part-time Subtotal	-	-	-	-	-	0.25	0.25	0.50	0.50	0.50
Total Pickering Barn	-	-	-	0.50	0.50	0.75	0.75	1.00	1.50	1.50
Tibbetts Creek Manor										
Events & Facilities Supervisor	-	-	-	-	-	-	-	-	0.25	0.25
Full-time Subtotal	-	0.25	0.25							
Events Manager/Assistant	1.50	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	0.50	-	-	-	-	-	-
Assistant-NR	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Subtotal	2.50	2.50	2.50	1.75						
Total Tibbetts Creek Manor	2.50	2.50	2.50	1.75	1.75	1.75	1.75	1.75	2.00	2.00

1997-2006 Staffing Levels	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Parks Full-time Subtotal	34.00	38.00	36.00	42.00	42.00	42.00	44.00	44.00	43.00	46.00
Parks Part-time Subtotal	16.75	14.75	14.75	15.14	16.88	17.13	17.13	18.50	19.50	20.50
Total Parks Department	50.75	52.75	50.75	57.14	58.88	59.13	61.13	62.50	62.50	66.50
POLICE										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commander	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Captain	2.00	2.00	-	-	-	-	-	-	-	-
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Officer	13.00	17.00	17.00	19.00	19.00	19.00	19.00	19.00	19.00	23.00
School Resource Officer	-	-	-	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
Corrections Officer	2.00	1.00	8.00	8.00	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
Administrative Assistant	1.00	1.00	1.00	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	1.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Communications Specialist	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Records Specialist	1.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00
Full-time Subtotal	32.00	36.00	46.00	51.00	54.00	54.00	56.00	56.00	55.00	60.00
Records Specialist	-	-	-	-	-	-	-	-	0.50	-
Part-time Subtotal	-	0.50	-							
Total Police	32.00	36.00	46.00	51.00	54.00	54.00	56.00	56.00	55.50	60.00
FIRE DEPARTMENT										
Chief	1.00	1.00	-	-	-	-	-	-	-	-
Division Chief	2.00	2.00	-	-	-	-	-	-	-	-
Lieutenant	6.00	6.00	-	-	-	-	-	-	-	-
Fire Fighters	15.00	15.00	-	-	-	-	-	-	-	-
Administrative Assistant	2.00	2.00	-	-	-	-	-	-	-	-
Full-time Subtotal	26.00	26.00	-							
Administrative Assistant	-	-	-	-	-	-	-	-	-	-
Volunteers	2.50	2.50	-	-	-	-	-	-	-	-
Part-time Subtotal	2.50	2.50	-							
Total Fire Department	28.50	28.50	-							
INFORMATION TECHNOLOGY										
Information Systems Manager	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Network Administrator	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
TV/Media Production Specialist	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Computer Technician	1.00	1.00	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00
Full-time Subtotal	1.00	1.00	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00
Administrative Assistant	-	-	-	-	-	-	0.50	0.50	0.50	0.50
Part-time Subtotal	-	-	-	-	-	-	0.50	0.50	0.50	0.50
Total Information Technology	1.00	1.00	2.00	2.00	3.00	3.00	5.50	5.50	5.50	5.50
PUBLIC WORKS --OPERATIONS										
Public Works Ops - Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Ops - Manager	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00
Public Works Asst Ops Mgr	-	-	-	1.00	1.00	-	-	-	-	-
Signal Technician	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Lead Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00

1997-2006 Staffing Levels	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Maintenance Worker	8.00	9.00	9.00	12.00	13.00	13.00	13.00	13.00	17.00	19.00
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	1.00	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	2.00	3.00	3.00	3.00	3.00
Full-time Subtotal	18.00	19.00	19.00	24.00	25.00	25.00	27.00	27.00	33.00	35.00
Signal Technician	-	-	-	-	-	-	-	-	-	0.50
Maintenance Worker	0.40	0.40	0.40	-	-	-	-	-	-	-
Administrative Assistant	0.50	0.50	0.50	-	-	-	-	-	0.50	0.50
Part-time Subtotal	0.90	0.90	0.90	-	-	-	-	-	0.50	1.00
Total Public Works Operations:	18.90	19.90	19.90	24.00	25.00	25.00	27.00	27.00	33.50	36.00
PUBLIC WORKS --ENGINEERING										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Manager	-	-	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Engineer/Eng Tech	7.00	7.00	8.00	6.00	7.00	6.00	6.00	6.00	7.00	7.00
Project Coordinator	-	-	-	1.00	1.00	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	4.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Planner	1.00	1.00	-	-	-	-	-	-	-	-
Interagency Coordinator	1.00	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	2.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	1.00
Project Acct Technician	-	-	-	-	-	-	-	-	1.00	1.00
Project Acct Assistant	-	-	-	-	-	-	-	-	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	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Major Dev. Review Team (MDRT)	4.00	7.00	7.00	9.00	9.00	9.00	10.00	9.00	9.00	7.00
Full-time Subtotal	24.00	28.00	28.00	31.00	32.00	32.00	33.00	32.00	33.00	31.00
Project Manager (Inspection)	-	-	-	-	-	-	-	-	-	-
Project Engineer	-	-	0.50	0.50	-	-	-	-	-	-
Administrative Assistant	-	0.50	-	-	-	0.50	0.50	0.50	0.50	0.50
Administrative Assistant (MDRT)	-	0.50	-	-	-	-	-	-	-	-
Part-time Subtotal	-	1.00	0.50	0.50	-	0.50	0.50	0.50	0.50	0.50
Total Public Works - Engineering	24.00	29.00	28.50	31.50	32.00	32.50	33.50	32.50	33.50	31.50
PW Full-Time Subtotal	42.00	47.00	47.00	55.00	57.00	57.00	60.00	59.00	66.00	66.00
PW Part-Time Subtotal	0.90	1.90	1.40	0.50	-	0.50	0.50	0.50	1.00	1.50
Total Public Works	42.90	48.90	48.40	55.50	57.00	57.50	60.50	59.50	67.00	67.50
Total Full-time City Staff	172.00	186.00	170.00	194.00	201.00	199.00	210.00	208.00	216.00	224.00
Part-time (FTE's)	20.65	20.95	18.15	18.64	20.38	22.63	22.13	22.00	24.50	26.25
TOTAL AUTHORIZED POSITIONS	192.65	206.95	188.15	212.64	221.38	221.63	232.13	230.00	240.50	250.25

Table 8 Staffing Level Detail

REGULAR POSITION SALARY RANGES

Position Title	Min Salary	Max Salary
Accountant	\$3,958 -	\$5,304
Administrative Office Supervisor	\$3,590 -	\$4,811
Administrative Support Assistant I	\$2,435 -	\$3,263
Administrative Support Assistant II	\$2,622 -	\$3,514
Administrative Support Assistant III	\$2,894 -	\$3,879
Administrative Support Assistant IV	\$3,195 -	\$4,281
Aquatics Coordinator	\$3,419 -	\$4,582
Aquatics Maintenance Specialist	\$3,441 -	\$4,611
Building Inspector I	\$3,527 -	\$4,726
Building Inspector II	\$3,893 -	\$5,217
Building Inspector, Senior	\$4,364 -	\$5,848
Building Official	\$6,447 -	\$8,640
City Administrator	\$8,228 -	\$11,027
City Administrator, Deputy	\$7,837 -	\$10,502
City Arborist/Horticulturalist	\$4,582 -	\$6,140
City Clerk	\$4,582 -	\$6,140
City Permitting and Licensing Supervisor	\$3,958 -	\$5,304
Code Compliance Officer	\$3,705 -	\$4,965
Construction Inspector I	\$3,527 -	\$4,726
Construction Inspector II	\$3,893 -	\$5,217
Construction Inspector, Senior	\$4,192 -	\$5,618
Construction Project Coordinator	\$3,441 -	\$4,611
Corrections Officer *	\$3,077 -	\$3,928
Corrections Transport Officer *	\$3,394 -	\$4,332
Cost Accountant, PW	\$4,364 -	\$5,848
Court Administrator	\$4,811 -	\$6,447
Custodian	\$2,314 -	\$3,101
Deputy Director, Finance	\$5,051 -	\$6,769
Deputy Director, PW Engineering	\$6,140 -	\$8,228

* 2004 Ranges for Police Support Operations Bargaining Unit

Position Title	Min Salary	Max Salary
Director, Finance	\$7,463 -	\$10,002
Director, Human Resources	\$6,447 -	\$8,640
Director, Parks & Recreation	\$7,108 -	\$9,525
Director, Planning	\$7,108 -	\$9,525
Director, Police (Chief)	\$7,463 -	\$10,002
Director, Public Works Engineering	\$7,463 -	\$10,002
Director, Public Works Operations	\$7,108 -	\$9,525
Engineer I	\$3,958 -	\$5,304
Engineer II	\$4,582 -	\$6,140
Engineer, Senior	\$5,051 -	\$6,769
Engineer, Traffic Signal Operations	\$5,051 -	\$6,769
Engineering Manager	\$5,569 -	\$7,463
Engineering Technician I	\$3,275 -	\$4,389
Engineering Technician II	\$3,615 -	\$4,844
Engineering Technician, Senior	\$3,990 -	\$5,347
Events & Rental Facilities Coordinator	\$3,770 -	\$5,051
Events & Rental Facilities Supervisor	\$4,364 -	\$5,848
Events Coordinator	\$2,813 -	\$3,770
Events Specialist	\$3,590 -	\$4,811
Executive Assistant to Mayor's Office	\$3,615 -	\$4,844
Facilities Maintenance Worker I	\$2,824 -	\$3,784
Facilities Maintenance Worker II	\$3,117 -	\$4,177
Facilities Remodeling and Renovation Coordinator	\$3,615 -	\$4,844
Facilities Services Supervisor	\$4,582 -	\$6,140
Finance and Risk Management Svcs. Supvr.	\$4,364 -	\$5,848
Financial Analyst	\$4,582 -	\$6,140
Fiscal Specialist I	\$2,967 -	\$3,976
Fiscal Specialist II	\$3,441 -	\$4,611
Gardener	\$3,117 -	\$4,177
Human Resources Analyst	\$4,364 -	\$5,848
Information Systems Manager	\$5,051 -	\$6,769
Jail Manager	\$4,156 -	\$5,569
Landscape Architect/Parks Project Coordinator	\$4,811 -	\$6,447

Position Title	Min Salary	Max Salary
Lifeguard/Swim Instructor	\$2,099 -	\$2,813
Major Development Business/Permit Coordinator	\$3,798 -	\$5,089
Major Development Project Manager	\$5,848 -	\$7,837
Media Production Specialist	\$3,990 -	\$5,347
Municipal Court Clerk	\$2,894 -	\$3,879
Network Administrator	\$3,958 -	\$5,304
Parks and Recreation Manager	\$5,051 -	\$6,769
Parks Maintenance Aide	\$2,314 -	\$3,101
Parks Maintenance Lead	\$3,441 -	\$4,611
Parks Maintenance Worker I	\$2,824 -	\$3,784
Payroll Coordinator	\$3,441 -	\$4,611
PC Technician I	\$3,041 -	\$4,075
PC Technician II	\$3,527 -	\$4,726
Permit Technician I	\$2,967 -	\$3,976
Permit Technician II	\$3,275 -	\$4,389
Planner, Assistant	\$3,770 -	\$5,051
Planner, Associate	\$4,156 -	\$5,569
Planner, Parks	\$4,582 -	\$6,140
Planner, Senior	\$4,582 -	\$6,140
Planning Manager	\$5,569 -	\$7,463
Plans Examiner	\$4,156 -	\$5,569
Police Chief, Deputy	\$6,140 -	\$8,228
Police Commander	\$5,569 -	\$7,463
Police Communications Specialist*	\$3,077 -	\$3,928
Police Officer	\$4,266 -	\$5,262
Police Records Specialist*	\$2,791 -	\$3,562
Police Records Specialist, Lead*	\$3,077 -	\$3,928
Police Sergeant	\$5,051 -	\$6,769
Police Support Specialist *	\$2,931 -	\$3,740
Project Accounting Assistant	\$2,755 -	\$3,692
Project Accounting Technician	\$3,275 -	\$4,389
Public Works Operations Manager	\$4,811 -	\$6,447

* 2004 Ranges for Police Support Operations Bargaining Unit

Position Title	Min Salary	Max Salary
PW Assistant Operations Manager	\$4,364 -	\$5,848
PW Heavy Equip. Mechanic	\$3,503 -	\$4,725
PW Maintenance Aide	\$2,337 -	\$3,163
PW Maintenance Lead	\$3,503 -	\$4,725
PW Maintenance Worker I	\$2,861 -	\$3,866
PW Maintenance Worker II	\$3,329 -	\$4,493
PW Mechanic	\$3,164 -	\$4,275
PW Mechanic Aide	\$2,221 -	\$3,006
PW Senior Signal Technician	\$3,901 -	\$5,213
PW Shop Aide	\$2,109 -	\$2,859
PW Shop Supervisor	\$3,681 -	\$4,965
PW Utility Technician	\$3,614 -	\$4,844
Recreation Aide	\$2,099 -	\$2,813
Recreation Coordinator	\$3,770 -	\$5,051
Recreation Leader	\$2,558 -	\$3,428
Recreation Specialist	\$3,117 -	\$4,177
Recreation Supervisor	\$4,582 -	\$6,140
Resource Conservation Coordinator	\$4,156 -	\$5,569
Resource Conservation/ Solid Waste Manager	\$5,051 -	\$6,769
Risk Management Officer	\$3,770 -	\$5,051
Supervising Facilities Maintenance Worker	\$3,863 -	\$5,217
Supervising Parks Maintenance Worker	\$3,863 -	\$5,217
Utility Services Coordinator	\$3,441 -	\$4,611

Table 9 2006 Salary Schedule

* 2004 Ranges for Police Support Operations Bargaining Unit

UTILITY RATES

2006 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"	\$20.05	\$1.14	\$3.00	\$5.00	\$7.35	\$9.21
1"	\$46.12	\$1.14	\$3.00	\$5.00	\$7.35	\$9.21
1-½"	\$89.56	\$1.14	\$3.00	\$5.00	\$7.35	\$9.21
2"	\$141.68	\$1.14	\$3.00	\$5.00	\$7.35	\$9.21
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"	\$18.70	\$1.81	\$3.00	\$4.68	\$7.48	
1"	\$42.74	\$1.81	\$3.00	\$4.68	\$7.48	
APARTMENTS / TRAILER COURTS						
Meter Size	Fixed Bimonthly	Block One	Block Two	Thresholds		
¾"	\$22.04	\$2.34	\$3.68			
1"	\$51.09	\$2.34	\$3.68			
1-½"	\$99.52	\$2.34	\$3.68			
Meter Size	Fixed Bimonthly	Block One	Block Two	Meter Size	Block One	Block Two
2"	\$157.63	\$2.34	\$3.68	¾"	0-8	>8
3"	\$312.58	\$2.34	\$3.68	1"	0-20	>20
4"	\$486.90	\$2.34	\$3.68	1-½"	0-40	>40
COMMERCIAL / PUBLIC AUTHORITY				2"	0-64	>64
Meter Size	Fixed Bimonthly	Block One	Block Two	3"	0-128	>128
¾"	\$26.38	\$3.25	\$4.59	4"	0-200	>200
1"	\$61.94	\$3.25	\$4.59	6"	0-400	>400
1-½"	\$121.21	\$3.25	\$4.59	8"	0-640	>640
2"	\$192.33	\$3.25	\$4.59	Apartments/Trailer Courts/Commercial/Public Authority/Parks Irrigation		
3"	\$381.98	\$3.25	\$4.59			
4"	\$595.34	\$3.25	\$4.59			
6"	\$1,188.01	\$3.25	\$4.59			
PARKS IRRIGATION						
¾"	\$7.92	\$2.61	\$3.67			
1"	\$18.58	\$2.61	\$3.67			
1-½"	\$36.36	\$2.61	\$3.67			

Table 10 2006 Water Rates

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.

Apartments/Trailer Courts/Commercial/Public Authority – Usage thresholds are per meter for this classification.

2006 SEWER RATES ⁸

Customer Classification	Fixed Monthly (City Portion)	Fixed Monthly (METRO Portion)	Usage per ccf	Monthly Minimum Charge
Single Family Residential	\$1.73	\$25.60	\$ 2.17	\$ 36.01
Multi-Family Residential/Duplexes	\$1.73		\$5.58	\$35.77
Commercial/Trailers/ Public Authority	\$1.73		\$5.58	\$35.77

Table 11 2006 Sewer Rates

2006 STORMWATER RATES⁸

Customer Classification	Rate
All Undeveloped Parcels	\$62.04 per parcel/year - \$10.34 bi-monthly
Residential Developed	\$124.00 per parcel/year - \$20.66 bi-monthly
Non-Residential Developed	\$124.00 per ESU/year; 1.0 ESU minimum

Table 12 2006 Stormwater Rates

⁸ Billed bi-monthly.

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:

- 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and
- 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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:

- 1) charges to customers or applicants for goods, services, or privileges provided,
- 2) operating grants and contributions, and
- 3) 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:

- 1) investment in capital assets, net of related debt;
- 2) restricted; and
- 3) 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 is depreciated using the straight line method over the following estimated useful lives:

	Estimated Service Life
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.

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
Passports Processed	1,952	1,643	1,278	1,456
Passports Photos Taken	1,457	1,181	944	944
Ordinances Processed/Published	27	22	29	27
Resolutions Processed	23	15	11	18
Agenda Bills Processed	145	138	154	151
Contracts Processed	n/a	480	389	498
Cemetery Deeds Issued	75	51	75	134
Animal Licenses Issued	186	108	95	73
Outgoing Mail Processed (Pieces)	n/a	30,555	75,519	76,040

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

MUNICIPAL COURT

Criminal Filings				
	DUI	Criminal Traffic	Criminal Non-traffic	2005 Total
January	17	9	39	65
February	10	9	23	42
March	8	5	33	46
April	14	8	24	46
May	11	1	28	40
June	7	7	18	32
Total	67	39	165	271

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

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

HUMAN RESOURCES DEPARTMENT

Human Resources Department	2003	2004	2005
Turnover Rate	8.4%	7.9%	4.1%
Regular Hires	37.5	24.5	13*
Terminations	20	16	9.5*
Recruitments	36	34	16*
Job Applicants	800	1,400	1,200
Seasonal Hires	93	96	56*
Training Hours	2,042	1,000	1,272
Positions Reviewed	11	14	10*

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

FINANCE DEPARTMENT

MISCELLANEOUS FINANCE STATISTICAL INFORMATION				
	2002	2003	2004	2005
Number of Payroll Employees	441	446	480	440
Number of Payroll Checks Processed	1,660	1,704	1,800	1,336
Number of Payroll Direct Deposits	5,081	5,227	5,500	5,782
Total Salary and Benefits	\$ 15,192,881	\$ 16,676,263	\$ 17,200,000	\$ 19,029,454
Number of Invoices Processed	12,129	12,503	14,609	12,610
Number of Accounts Payable Checks Processed	5,648	5,462	6,050	5,105
Total Utility Accounts	4,534	6,237	5,815	
Total Utility Automatic Payment Customers	199	231	230	
Investment Portfolio	\$31 million	\$25 million	\$25 million	\$41 million
Contracts/Agreements Processed	312	261	389	498
Liability Claims against the City	25	5	13	19
Special Events Permits Reviewed	43	22	45	50
Court - Bail Reimbursements	0	0	0	363

Table 17 Indicators of Quality, Performance and Service Levels - Finance Department

POLICE DEPARTMENT

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

Table 18 Police Department Indicators of Quality, Performance and Service Levels

PLANNING DEPARTMENT

<i>Number of Land Use Permits Processed:</i>	PERCENT OF LAND USE PERMITS PROCESSED WITHIN TARGET REVIEW TIMES⁽¹⁾:				
	Permit Type	Target Review Time	No. of Permits	% Reviewed w/n Target⁽²⁾	Average Review Time⁽²⁾
1995 - 290					
1996 - 300	Level 0 – Sign	7 days	284 ⁽³⁾	95%	3 days
1997 - 300	Level 3 – Sign	60 days	3	100%	56 days
1998 - 408	Level 1	60 days	25	100%	34 days
1999 - 321	Level 2	60 days	51	86%	44 days
2000 - 325	Level 3	120 days	3 ⁽⁴⁾	-	days
2001 - 374	Level 4	120 days	11	100%	63 days
2002 - 321	Level 5	120 days	1 ⁽⁵⁾	0%	150 days
6/1/02 - 5/31/03 – 455	Pre-application Conference	30 days	14	100%	14 days
6/1/03 - 5/31/04 - 457	Community Conference	60 days	8	88%	41 days
6/1/04 - 5/31/05 - 465	Traffic concurrency	14 days	65	78%	11 days

Table 19 Planning Department Indicators of Quality, Performance and Service Levels

BUILDING DEPARTMENT

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

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

Building Permits Issued			
Year	Permits Issued	Residential Value	Commercial Value
2005*	870	\$60,006,038	\$3,355,762
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

PARKS DEPARTMENT

RECREATION AND PLANNING DIVISION

- ▮ Adhered to adopted budget
- ▮ Maintained a strong partnership with Issaquah School District via the Interlocal Agreement
- ▮ Continuation of day camps, preschool, special populations' activities, youth sports and teen activities
- ▮ Collaboration with Issaquah Arts Commission to co-sponsor Concerts on the Green
- ▮ Strong collaboration between the City and community organizations to determine community based uses of Pickering Farm facilities
- ▮ Provided space for Issaquah Public Market, operating April through October
- ▮ Provided rental space and staff for 125 rentals of Tibbetts Creek Manor
- ▮ Provided year-round comprehensive swim lesson programs to promote water safety in our community
- ▮ Operated and maintained the pool in a safe and efficient manner
- ▮ Provided CPR, First Aid, and Lifeguard Training Courses
- ▮ Provided rental space for Issaquah School District's swim and dive programs
- ▮ Provided rental space for local private swim and dive team

CITY FACILITY SERVICES DIVISION

- ▮ Provided a clean and safe working environment for City employees
- ▮ Responded in a timely manner to urgent facility needs
- ▮ Completed in-house City projects efficiently and safely

PARKS FACILITIES MAINTENANCE DIVISION

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

Table 22 Parks Maintenance Indicators of Quality, Performance and Service Levels

PUBLIC WORKS OPERATIONS

LABOR HOURS¹¹

Year	Street		Water		Sewer		Storm	
	Hours	%	Hours	%	Hours	%	Hours	%
2005								
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%

Table 23 Labor Hours

STREETS UTILITY:

Asphaltic Plant or Road Mix..... 174.95 miles
 Bituminous Surface Treatment 0.0 miles
 Gravel or Crushed Rock 0.45 miles

¹¹ Labor hours of public work crews; water hours do not include standby hours.

WATER UTILITY¹²

Year	Residential/ Duplex	Multifamily	Commercial	Public Authority	Total Customers
2005					
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

Table 24 Water Utility Statistics

SEWER UTILITY¹³

RESIDENTIAL RATE PER MONTH				
Year	Number of Customers	Metro Charge	City Charge	Total
2005		\$ 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
1993	2,203	3.80	5.40	9.20
1992	2,083	13.80	5.40	19.20
1991	2,039	13.20	5.40	18.60
1990	2,008	11.60	5.05	16.65

Table 25 Sewer Utility Rates and Statistics

¹² In 2003, this numbers represent accounts with an active water service only. Prior to 2003, the numbers included all accounts.

¹³ Number of customers includes commercial customers.

STORMWATER UTILITY

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

Table 26 Storm Water Utility Rates and Statistics

PUBLIC WORKS ENGINEERING

- ▮ Percent of projects completed on time and within budget.
- ▮ Processing of Citizen Action Requests (CARs):
 - ▶ Number of CARs received
 - ▶ Percent of CARs completed within 10 days or less of receipt and assignment
 - ▶ Dollars spent on CARs
- ▮ Number of permits approved and issued

MISCELLANEOUS DATA

Date of Incorporation	April 27, 1892
Form of Government	Mayor and Council (part-time) Non-Charter Code City Congressional District: 8 th Legislative District: 41 st and 5 th
Area	10.85 Square Miles
2005 Population (estimate)	17,060
Parks & Playgrounds	Tibbetts Valley Park—20 Acres Greenwood—20 Acres Gibson Park—1.5 Acres Gilman Boulevard Parkway—11 Acres Issaquah Creek—18 Acres Lake Tradition—463 Acres Memorial Park—4 Acres Pedestrian Park—7 Acres Pickering Park—4 Acres Squak Valley Park—10 Acres Tibbetts Creek Manor—5.5 Acres Waldon Hill Park—2 Acres Community Center Park—4 Acres Cornick Park—1/4 Acres Depot Park—3 Acres Mine Hill Park—5 Acres Centennial Park—1/2 Acres Lake Sammamish State Park—435 Acres ¹⁴ Cougar Mountain ¹⁵ Squak Mountain ²³ Tiger Mountain ²³ Grand Ridge ²³ Issaquah Highlands
Park/Recreation Indoors	Julius Boehm Swimming Pool Community Center Tibbetts Creek Manor Pickering Barn
Library	King County Library
Newspaper	The Issaquah Press, Weekly
Schools	2 Elementary Schools 1 Middle School

⁽¹⁴⁾ Located adjacent to city limits.

⁽¹⁵⁾ Open Space — 20,000 Acres.

1 High School
Mountain View Alternative School

Banks Wells Fargo
Issaquah Bank
Key Bank
Bank of America
U. S. Bank
Columbia Bank

Savings & Loan Institutions First Mutual Bank
Washington Mutual
Cascade Saving Bank

CITY SERVICES DIRECTORY

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

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.

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

as property taxes, fees, user charges, grants, and fines. Interest income and miscellaneous revenue.

Salaries and Wages A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.

Supplemental Appropriation..... An appropriation approved by the Council after the initial budget appropriation. Council approves supplemental appropriations during the year and budget amendment ordinances are approved mid-year and year-end.

User Charges..... The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

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



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