

FISCAL POLICY

CITY OF REDMOND, WASHINGTON

1. General Financial Goals

- a. To provide a financial base sufficient to sustain municipal services to maintain the social well being and physical conditions of the City.
- b. To be able to withstand local and regional economic trauma, to adjust to changes in the service requirements, and to respond to other changes as they affect the community.
- c. To maintain an excellent credit rating in the financial community and assure taxpayers that Redmond city government is maintained in sound fiscal condition.

2. Operating Budget Policies

- a. The base operating budget is the City's comprehensive two-year financial plan which provides for the desired level of city services as defined by the City's priorities. A budget will be developed every two years using a "budgeting by priorities" process.
- b. The goals of the Budgeting by Priorities process are:
 - Align the budget with citizen priorities
 - Measure progress towards priorities
 - Get the best value for each tax dollar
 - Foster continuous learning in the City
 - Build regional cooperation
- c. "One-time" expenses require specific authority to be carried forward into subsequent budgets.
- d. Revenues and expenditures for the General Fund and all operating funds shall be projected for the ensuing biennium.
- e. Biennial operating budgets should provide for design, construction, maintenance and replacement of the City's capital, plant, and equipment consistent with the Capital Facilities Plan including the related cost for operating such new facilities.
- f. The City will maintain all its assets at a level such that it protects the City's capital investment and minimizes future maintenance and replacement costs.
- g. The City will develop an equipment replacement and maintenance needs analysis for the life cycle of the equipment and will update this projection every two years consistent with budget development.

- h. All general government current operating expenditures will be paid from current revenues and cash carried over from the prior biennium.

Reports on revenues and expenditures will be prepared monthly and reviewed quarterly by the City Council during the year.

The City will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets.

The City of Redmond defines a balanced budget as current biennium revenues (including fund balances) are equal to or greater than current biennium budgeted expenditures.

The City will attempt to utilize beginning balances and other one-time revenues only for one-time/non-recurring expenditures.

- i. All supplemental appropriations for programs (appropriations requested after the original budget is adopted) will be considered as a result of the availability of new revenues (such as unanticipated grants).

All supplemental appropriations will conform to the “Budgeting by Priorities” process.

3. Revenue Policies

- a. The City will strive to maintain as diversified and stable a revenue system as permitted by state law to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
- b. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative.
- c. The City will estimate its biennial revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.
- d. The City will project revenues for the next six years and will update this projection biennially. The Finance Department will biennially review and make available to the Public Administration and Finance Committee an analysis of each potential major revenue source before going to the full Council for review.
- e. The City will establish all user charges at a level related to the cost of providing the service and within policy parameters established by the City Council.
- f. In each odd numbered year, the City will review user fees to adjust for the effects of inflation and other factors as appropriate. The City will set fees for user activities, such as recreational services, at a level to support the direct and indirect costs of the activity in accordance with cost recovery policies adopted by Council.

- g. The City will set fees and user charges for each enterprise fund, such as Water/Wastewater and Stormwater, at a level that fully supports the total direct and indirect cost of the activity including the cost of annual depreciation of capital assets. Additionally, for analysis and rate modeling purposes, the proposed rates shall also take into account debt service coverage commitments made by the City of 1.2 times annual debt service.

4. Expenditure Policies

- a. The City budget will provide for a sustainable level of service as defined in the context of the Budgeting by Priorities process.
- b. The City's operating budget will not use one-time revenues to support ongoing expenditures.
- c. The City will maintain expenditure categories according to state statute and administrative regulation. Capital expenditures shall meet the requirements of generally accepted accounting principles (GAAP).
- d. The City will structure service levels in the context of financial sustainability.
- e. The City will forecast its General Fund expenditures biennially for the next six years. The drivers and assumptions used in the forecast will be described.
- f. A cost allocation plan will be developed and incorporated into the City budget. The cost allocation plan will be the basis for distribution of general government costs to other funds or capital projects (also known as indirect costs).

5. Capital Investment Budget Policies

- a. The City will make capital improvements in accordance with an adopted capital improvement program.
- b. The Capital Improvement Program and the base operating budget will be reviewed at the same time to ensure that the City's capital and operating needs are balanced with each other and that the Capital Improvement Program is aligned with the City's other long-range plans.
- c. The City will develop a six-year plan for capital improvements including operations and maintenance costs and update it every biennium. Capital expenditures will be forecasted taking into account changes in population, changes in real estate development, or changes in relevant economic condition of the City and the region.
- d. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Council for approval. The City will use intergovernmental assistance and other outside resources whenever possible.
- e. The City will determine the least costly financing method for all new projects.

- f. The City will transfer, annually, at least five percent (5%) of General Fund revenues (excluding development and significant one-time revenues), available one-time money and the pavement management contribution to the Capital Improvement Program.
- g. Discretionary capital investment revenues collected from the five percent (5%) or more General Fund transfer and real estate excise tax will be split by percentage into three capital investment areas - Parks twenty-five percent (25%); Transportation fifty-five percent (55%) and General Government (including Fire and Police) twenty percent (20%).
- h. A contribution (\$1.1 million) from sales tax on construction, adjusted annually for inflation, will be transferred into the Capital Improvement Program.
- i. The City will utilize the Business Tax/Transportation Improvement (BTTI) Committee to advise the City on expenditures from the transportation surcharge portion of the Business Tax as outlined in the Committee's charter.

6. Short-Term Debt Policies

- a. Short-term debt is defined as a period of three years or less.
- b. The City may use short-term debt to cover temporary cash flow shortages, which may be caused by a delay in receipting tax revenues or issuing long-term debt. The City will not use short-term debt for current operations.
- c. The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. All interfund short-term borrowing will be subject to Council approval by ordinance or resolution and will bear interest based upon prevailing rates.

7. Long-Term Debt Policies

- a. **Long Term debt is that debt which exceeds three years.**
- b. The City will utilize long-term borrowing for capital improvements that cannot reasonably be financed on a pay-as-you-go basis from anticipated cash flows.
- c. Acceptable uses of bond proceeds are items which can be capitalized and depreciated. Refunding bond issues designed to restructure currently outstanding debt is also an acceptable use of bond proceeds provided that the net present value (NPV) of savings is at least four percent (4%).
- d. The City will determine whether self supporting bonds (such as special assessment improvement district bonds) are in the City's best interest when planning to incur debt to finance capital improvements.

- e. The City will not use long-term debt for current operations.
- f. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus including proactive compliance with disclosure to the secondary market.
- g. General Obligation Bond Policy
 1. Every project proposed for financing through general obligation debt shall be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
 2. Bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed.
- h. Limited Tax General Obligation Bond Policies
 1. As a precondition to the issuance of limited tax general obligation bonds, alternative methods of financing should also be examined.
 2. Before general obligation bond propositions are placed before the voters, the capital project under consideration should have been included in the Capital Improvement Program. The source of funds should describe the intended use of bond financing.
 3. Limited tax general obligation bonds should only be issued under certain conditions:
 - A project requires monies not available from alternative sources;
 - Matching fund monies are available which may be lost if not applied for in a timely manner; or
 - Catastrophic conditions.
- i. Financing of Lease Purchases
 1. Under Washington State law, the public may vote to approve bond issues for general government purposes in an amount not to exceed 2.5% of assessed valuation. Within the 2.5% limit, the Redmond City Council may approve bond issues and/or lease purchases up to 1.5% of the City's total assessed value. In addition, state law provides for an additional 2.5% of assessed valuation for parks and open space purposes with a vote of the public.
 2. Lease purchase financing may be used when the cost of borrowing or other factors make it in the City's best interest.

8. Reserve Fund Policies

- a. The City will maintain General Operating Reserves at a level equal to at least 8.5% of the total General Fund budgeted revenue, excluding the beginning fund balance, development review revenue, and any significant one-time revenue. A separate reserve shall be established for development review services. These reserves shall be created and maintained to:
 1. Provide sufficient cash flow to meet daily financial needs.
 2. Sustain City services in the event of a catastrophic event such as a natural/manmade disaster (e.g. earthquake, windstorm, flood, terrorist attack) or a major downturn in the economy.

In general, the City shall endeavor to support ongoing operations with ongoing revenues, but may use reserves on a one-time basis to support City services pending the development of a longer term financial solution. However, in no event shall reserves be used longer than one biennium to support City operations. If reserves are used, the City will begin to replenish these reserves at the end of the biennium if a surplus exists, but no later than the biennium following their use.

- b. Biennium surpluses in the General Fund will be used to fund one-time operations and capital expenditures, dedicated to the Capital Improvement Program or placed in an economic contingency account if:
 1. There are surplus balances remaining after all current expenditure obligations and reserve requirements are met.
 2. The City has made a determination that revenues for the ensuing biennium are sufficient to support budgeted General Fund operations.
- c. A surplus is defined as the difference between the actual beginning fund balance and the budgeted beginning fund balance. It consists of under-expenditures and excess revenues over and above the amounts included in the following biennial budget.
- d. The City may also maintain, at its discretion, an Economic Contingency to serve as a hedge against economic fluctuations, fund future one-time operational and capital needs or support City services on a one-time basis pending the development of a longer term financial solution. The source of funding for this reserve is the biennium surplus as outlined in sections 8b and 8c above. Restoration of this reserve is at the City's discretion.
- e. The City will maintain a building permit reserve in the Operating Reserves Fund to provide for completion of building permit responsibilities in the event of a decline in development activity. This reserve will be equal to 25% of the annual building inspection and review costs.

- f. The City will maintain operating reserves in the following funds: 12% (55 days) for the Water/Wastewater Operations and Maintenance Funds, not including Metro Wastewater Treatment expenses, which shall have a reserve requirement of 2%, 5% for the Stormwater Management Fund, and 12% for the Solid Waste/Recycling Fund. This operating reserve shall be created and maintained to provide sufficient cash flow to meet daily financial needs and will be based upon total operating expenses. For budgeting purposes, operating expenses will be calculated upon the funds' total expense budgets excluding ending fund balances, capital purchases, and the current year's portion of principal paid on outstanding debt.
- g. In order to maintain the significant investments in utility capital assets there shall be a transfer from the utility operations funds to the utility capital project or reserve funds to be expended on future utility capital projects. The transfer will be calculated on the current year's depreciation expense, less the annual principal payments on outstanding debt.
- h. The City will establish a revenue stabilization fund for the Water and Wastewater utilities. The required fund balance shall be set at 15% of the total of water and wastewater revenues collected through monthly rates excluding the portion of monthly revenues for King County wastewater treatment. Monies may be withdrawn from the revenue stabilization funds to supplement operating revenues in years of revenue shortfalls caused by reduced sales due to weather or restrictions on water use. The revenue stabilization funds will be replenished within four years of a withdrawal.
- i. Bond reserves shall be created and maintained by the Water/Wastewater and Stormwater Utilities in accordance with the provisions set forth in the bond covenants. These shall be in addition to the reserves described above.
- j. The City shall additionally maintain the following Equipment Replacement Reserve Funds:
 - 1. Fleet Maintenance Reserve;
 - 2. Fire Equipment Reserve; and
 - 3. Capital Equipment Reserve for general asset replacement.

The Equipment Reserve Funds will be maintained at a level sufficient to meet scheduled equipment replacement so as to sustain an acceptable level of municipal services and prevent a physical deterioration of City assets.

- k. The City shall also maintain Reserve Funds as follows:
 - 1. All statutorily required reserve funds to guarantee debt service; and
 - 2. A vacation accrual reserve.

No reserve shall be established for sick leave. One-fourth of accrued sick leave is payable only upon retirement and is not considered material.

9. Investment Policies

The Finance and Information Services Director will biennially submit an investment policy to the City Council for review.

10. Special Revenue Policies

- a. The City will establish and maintain Special Revenue Funds which will be used to account for the proceeds of specific revenue sources to finance specified activities which are required by statute, ordinance, resolution, or executive order.
- b. Special Revenue Funds having biennial operating budgets will be reviewed by the City during the budget process.

11. Accounting, Auditing, and Financial Reporting Policies

- a. The City will establish and maintain a high standard of internal controls and accounting practices. The City accounts for revenues and expenditures on a modified accrual basis.
- b. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting and the State of Washington Budgeting, Accounting, and Reporting Systems.
- c. Regular monthly and annual financial reports will present a summary of financial activity by major types of funds. Such reports will be available via the City's website (www.redmond.gov).
- d. The annual financial report shall conform to Generally Accepted Accounting Principles and be in the form of a Comprehensive Annual Financial Report as described by the GFOA.
- e. A fixed asset system will be maintained to identify all City assets, their location, and their condition.
- f. The City will ensure that City records are audited annually and which will result in the issuance of a financial opinion. The results of such audit are to be available to the public via the City's website.

12. Budget Calendar

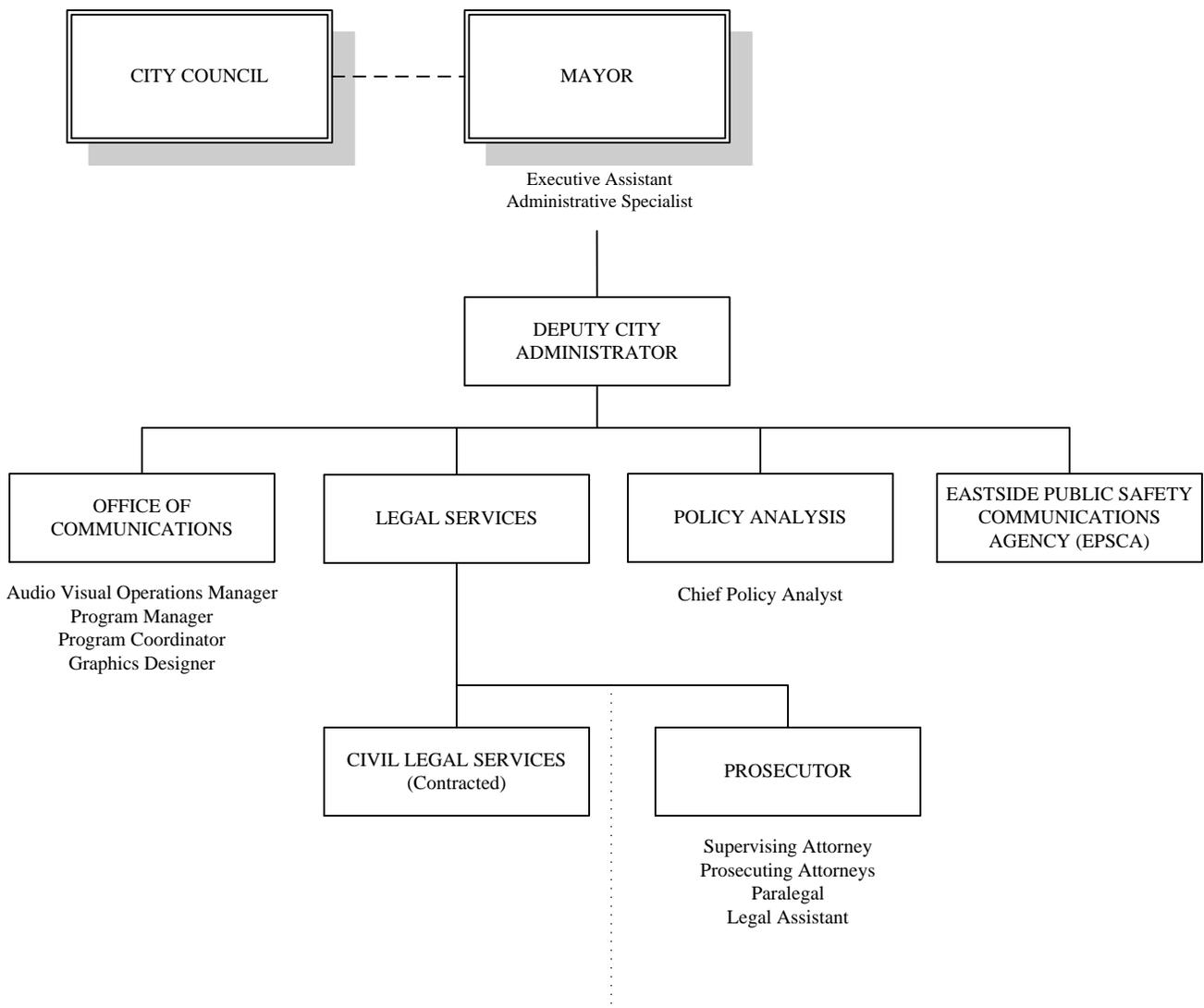
- a. In order to facilitate and implement the budget process, the Mayor will propose a biennial budget calendar at the first regular Council meeting in March in every even year.
- b. The calendar will be comprehensive in nature and generally provide for a process that resembles the Best Practices as published by the Government Finance Officers Association.

EXECUTIVE
2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The mission of the Executive Department is to assess public needs, propose policies and develop strategies to address those needs, as well as coordinate and support implementation by the departments.



The mission of Legal Services is to provide high quality legal advice to the Mayor, City Council, Boards and Commissions, and City staff, to represent the City in civil and criminal proceedings, and to assist in the negotiations of labor contracts.

**EXECUTIVE
STAFFING AUTHORIZATIONS
CITY OF REDMOND**

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ADMINISTRATION			
Administrative Specialist	1.00	1.00	1.00
Deputy City Administrator ¹	1.00	1.00	1.00
Chief Policy Advisor	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Mayor	1.00	1.00	1.00
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
COMMUNICATIONS²			
Audio/Visual Operations Manager	1.00	1.00	1.00
Marketing and Community Affairs Manager ³	1.00	0.00	0.00
Communications Program Manager ⁴	1.00	1.00	1.00
Program Coordinator	2.00	1.00	1.00
Graphics Designer ⁵	0.00	2.00	1.00
Webmaster ⁶	1.00	0.00	0.00
	<u>6.00</u>	<u>5.00</u>	<u>4.00</u>
EASTSIDE PUBLIC SAFETY COMMUNICATIONS AGENCY⁷			
EPSCA 800 MHz Technician	0.00	1.00	1.00
EPSCA 800 Mhz Console Technician	0.00	1.00	1.00
EPSCA Operation Manager	0.00	1.00	1.00
EPSCA Senior Accounting Associate	0.00	1.00	1.00
	<u>0.00</u>	<u>4.00</u>	<u>4.00</u>
LEGAL			
Prosecuting Attorney	1.50	1.50	1.50
Legal Assistant	1.00	1.00	1.00
Paralegal	0.75	0.75	0.75
Supervising Attorney	1.00	1.00	1.00
	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
TOTAL FTEs	15.25	18.25	17.25
SUPPLEMENTAL FTEs⁸	0.00	0.86	1.00

EXECUTIVE
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Notes:

1. Formerly Assistant to the Mayor. Position title changed in 2009.
2. In 2006, the Community Affairs division was moved from the Planning Department to the Executive Department.
3. Position eliminated in 2008.
4. Formerly Program Administrator. Position title changed in 2009.
5. Positions added to Executive from Finance in 2009, and one position was eliminated during the 2011-2012 budget.
6. Position was moved from the Executive Department to the Finance Department.
7. EPSCA moved from the City of Bellevue to the City of Redmond in 2009.
8. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

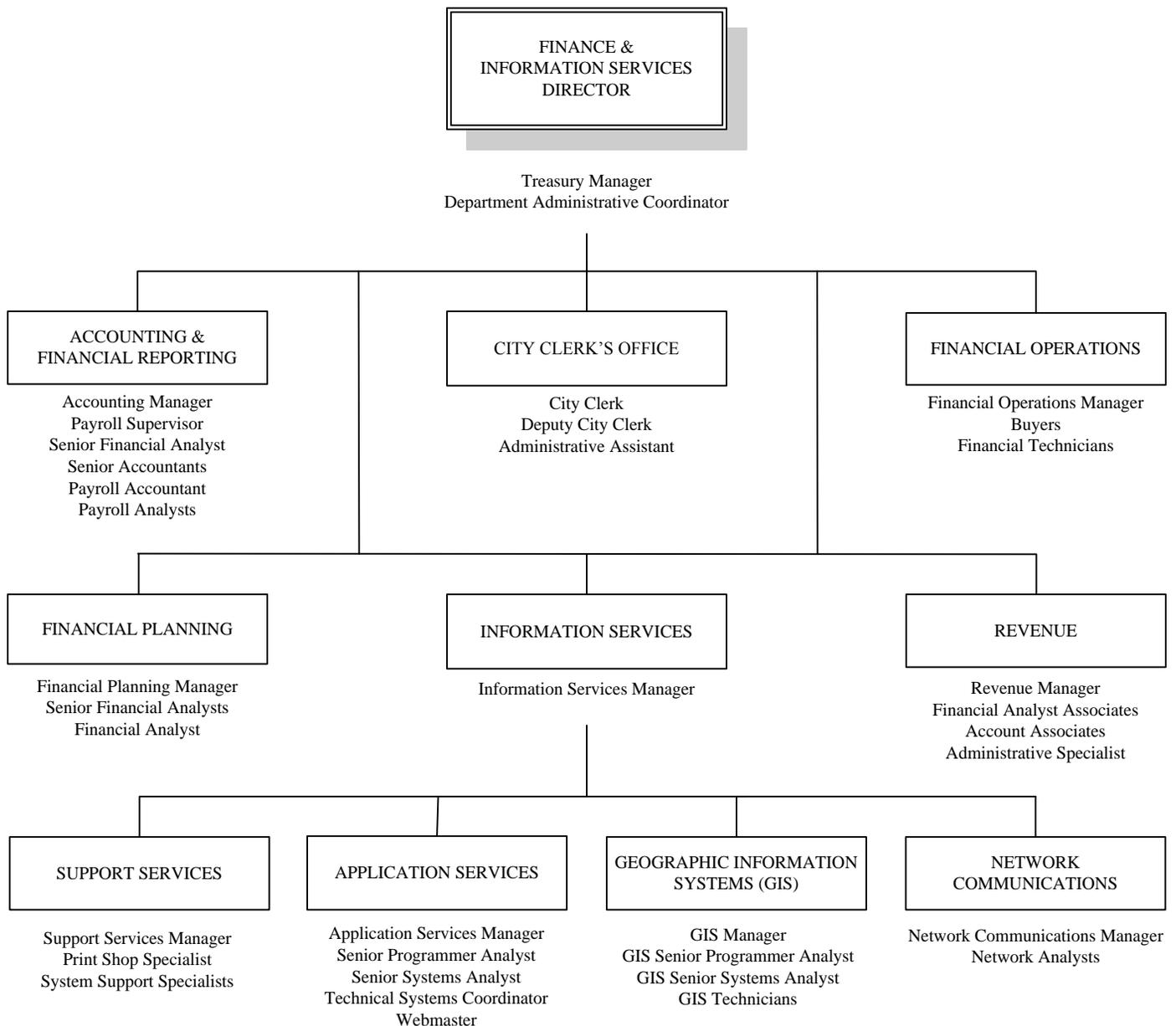
FINANCE & INFORMATION SERVICES

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The Finance & Information Services Department collaboratively leads and supports business solutions for customers to promote accountable and efficient City operations for the benefit of the Redmond community.



FINANCE & INFORMATION SERVICES

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ADMINISTRATION			
Department Administrative Coordinator	1.00	1.00	1.00
Director	1.00	1.00	1.00
Treasury Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	3.00	3.00	3.00
FINANCIAL PLANNING			
Financial Analyst	0.00	1.00	1.00
Financial Analyst - Senior	4.00	2.00	2.00
Financial Planning Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	5.00	4.00	4.00
CITY CLERK			
Administrative Assistant	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Department Administrative Coordinator ¹	0.56	0.56	0.00
Deputy City Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	3.56	3.56	3.00
ACCOUNTING & FINANCIAL REPORTING			
Accountant - Senior	2.00	2.00	2.00
Accounting Manager	1.00	1.00	1.00
Financial Analyst - Senior	1.00	1.00	1.00
Payroll Accountant	1.00	1.00	1.00
Payroll Analysts ²	2.00	2.00	2.00
Payroll Supervisor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	8.00	8.00	8.00
REVENUE			
Accountant - Associate ¹	4.56	4.56	3.56
Administrative Specialist ³	0.60	1.00	1.00
Financial Analyst - Associate	1.75	1.75	1.75
Revenue Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	7.91	8.31	7.31
FINANCIAL OPERATIONS			
Buyers ¹	3.00	3.00	2.00
Financial Analyst ¹	0.83	1.00	0.00
Financial Technician	0.50	0.50	0.50
Financial Technician - Senior	2.00	2.00	2.00
Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	7.33	7.50	5.50

FINANCE & INFORMATION SERVICES

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
REPROGRAPHICS			
Graphics Technician ⁴	1.00	0.00	0.00
Print Shop Specialist	1.00	1.00	1.00
Reprographics Supervisor ⁴	1.00	0.00	0.00
	<u>3.00</u>	<u>1.00</u>	<u>1.00</u>
INFORMATION TECHNOLOGY			
Administrative Specialist ¹	0.00	0.90	0.00
Application Services Manager	1.00	1.00	1.00
E911 Technician ⁵	0.00	1.00	1.00
GIS Program Manager	1.00	1.00	1.00
GIS Programmer Analyst - Senior	1.00	1.00	1.00
GIS Senior Systems Analyst	2.00	1.00	1.00
GIS Technician ¹	4.00	5.00	4.00
Information Services Manager	1.00	1.00	1.00
Network Analyst ⁶	2.00	2.00	3.00
Network Communications Manager	1.00	1.00	1.00
Programmer Analyst - Senior	2.00	2.00	2.00
Systems Analyst - Senior	2.00	2.00	2.00
Support Services Manager	1.00	1.00	1.00
Systems Support Specialist ¹	3.00	3.00	2.00
Systems Support Coordinator ⁷	0.00	0.00	1.00
Technical Systems Coordinator ⁸	0.00	1.00	1.00
Telecommunications Coordinator ⁶	1.00	1.00	0.00
Webmaster ⁹	0.00	1.00	1.00
	<u>22.00</u>	<u>25.90</u>	<u>24.00</u>
POLICE LEVY			
Systems Support Specialist ¹⁰	0.00	1.00	1.00
MICROSOFT DEVELOPMENT¹¹			
Accountant - Senior	1.00	1.00	0.00
Systems Analyst - Senior	1.00	1.00	0.00
	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>

FINANCE & INFORMATION SERVICES

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
RISK MANAGEMENT			
Risk Manager	1.00	0.00	0.00
Safety Administrator	1.00	0.00	0.00
Risk Management Technician	0.80	0.00	0.00
	2.80	0.00	0.00
TOTAL FTEs	64.60	64.27	56.81
SUPPLEMENTAL FTEs¹²	1.48	0.03	0.00

Notes:

1. Position was eliminated/reduced during the 2011-2012 budget.
2. One Analyst is funded by the Information Technology Fund for work on the new Payroll system implementation.
3. The Administrative Specialist position moved from Accounting to Revenue Division and was increased to a full time position during the 2009-2010 budget.
4. The Graphics Technician and Reprographics Supervisor positions were moved to the Executive Department.
5. An E911 Technician was added during the 2009-2010 budget and is funded through the Police General Fund by King County.
6. The Telecommunications Coordinator position was reclassified as a Network Analyst.
7. A System Support Coordinator moved from the Planning Department to the Finance Department.
8. A Technical Systems Coordinator moved from the Police Department to the Finance Department during 2009-2010 budget; the position was reclassified to Systems Support Specialist and is funded by the Police Levy.
9. The Webmaster position was moved from the Executive Department to the Finance Department.
10. A Technical Systems Coordinator moved from the Police Department to the Finance Department during 2009-2010 budget and is funded by the Police General Fund.
11. The two positions funded through the Microsoft Development Fund were eliminated mid-biennium.
12. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

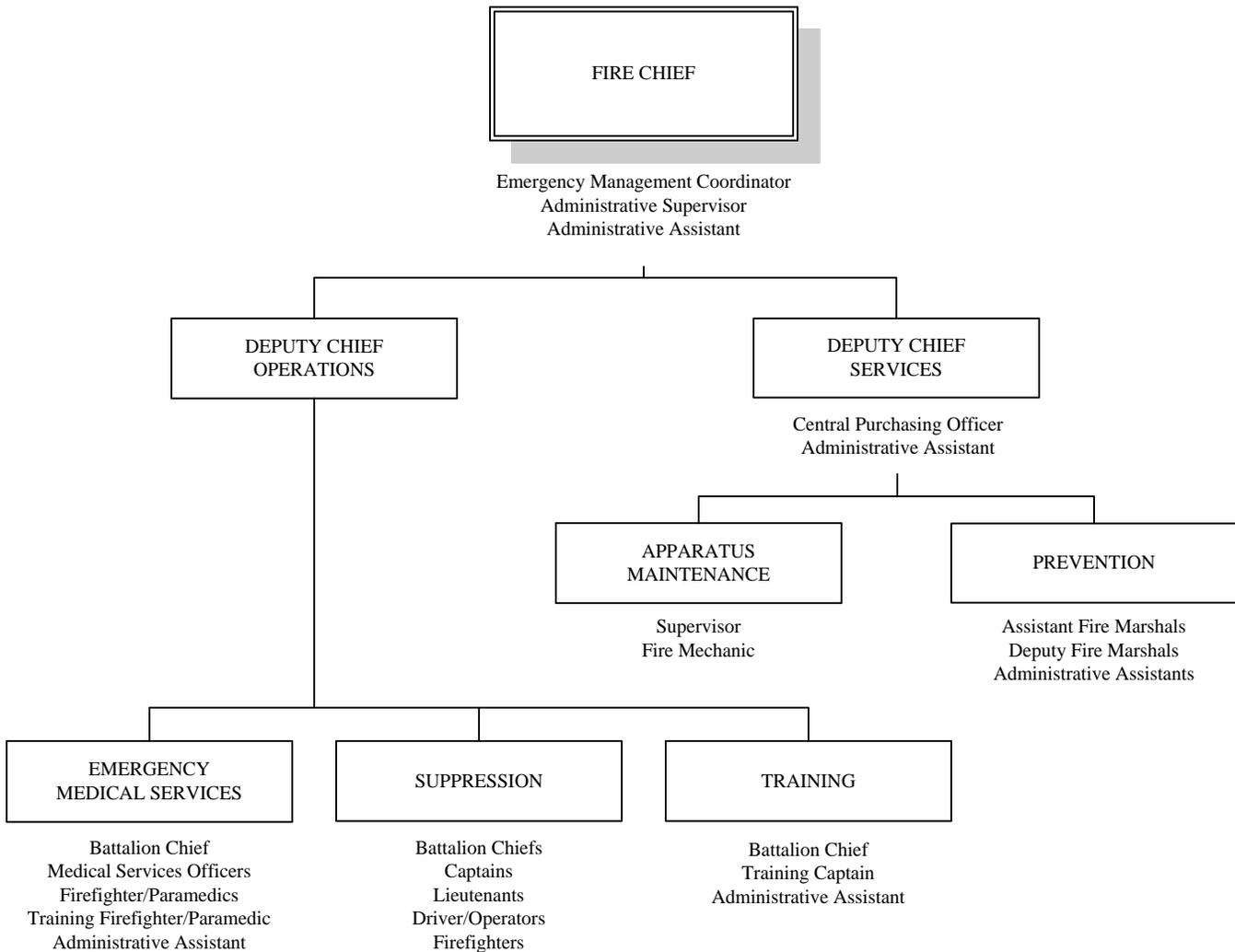
FIRE

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The mission of the Fire Department is to continuously protect and preserve life and property through quality education, prevention, disaster preparedness, and rapid emergency response.



FIRE
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ADMINISTRATION			
Administrative Assistant ¹	2.20	2.50	2.50
Administrative Supervisor	1.00	1.00	1.00
Assistant Fire Marshal	2.00	2.00	2.00
Fire Mechanic	1.00	1.00	1.00
Business Operations Manager ^{2,3}	1.00	1.00	0.00
Deputy Chief	1.00	1.00	1.00
Deputy Fire Marshal	8.00	8.00	8.00
Emergency Preparedness Manager ³	1.00	1.00	0.00
Fire Apparatus Supervisor	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00
Fire Marshal ³	1.00	1.00	0.00
Public Education/Information Officer	1.00	1.00	1.00
Tech Systems Coordinator	1.00	1.00	1.00
	<u>22.20</u>	<u>22.50</u>	<u>19.50</u>
OPERATIONS			
Battalion Chief - Training	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Captain	6.00	6.00	6.00
Deputy Chief ²	0.00	0.00	0.00
Driver/Operator	18.00	18.00	18.00
Firefighter	53.00	53.00	53.00
Lieutenant	12.00	12.00	12.00
Training Captain	1.00	1.00	1.00
	<u>94.00</u>	<u>94.00</u>	<u>94.00</u>
MICROSOFT DEVELOPMENT⁴			
Administrative Assistant	1.00	1.00	0.00
Deputy Fire Marshal	3.00	3.00	0.00
	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>
ADVANCED LIFE SUPPORT			
Administrative Assistant	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00
Paramedic	28.00	28.00	28.00
	<u>33.00</u>	<u>33.00</u>	<u>33.00</u>
FIRE LEVY⁶			
Firefighter	18.00	18.00	18.00
TOTAL FTEs	171.20	171.50	164.50
SUPPLEMENTAL FTEs⁷	0.15	0.00	0.00

FIRE
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
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Notes:

1. Office Technicians were reclassified to Administrative Assistants. Includes an increase of .30 in the 2009-2010 budget.
2. One Deputy Chief position was eliminated to create the Business Operations Manager position.
3. Positions eliminated in 2011-2012 budget.
4. Three Deputy Fire Marshals and one Administrative Assistant were funded through the Microsoft Development Fund. These positions were eliminated were eliminated mid-biennium.
5. Eighteen Firefighters are funded through the 2007 Fire Levy Fund.
6. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

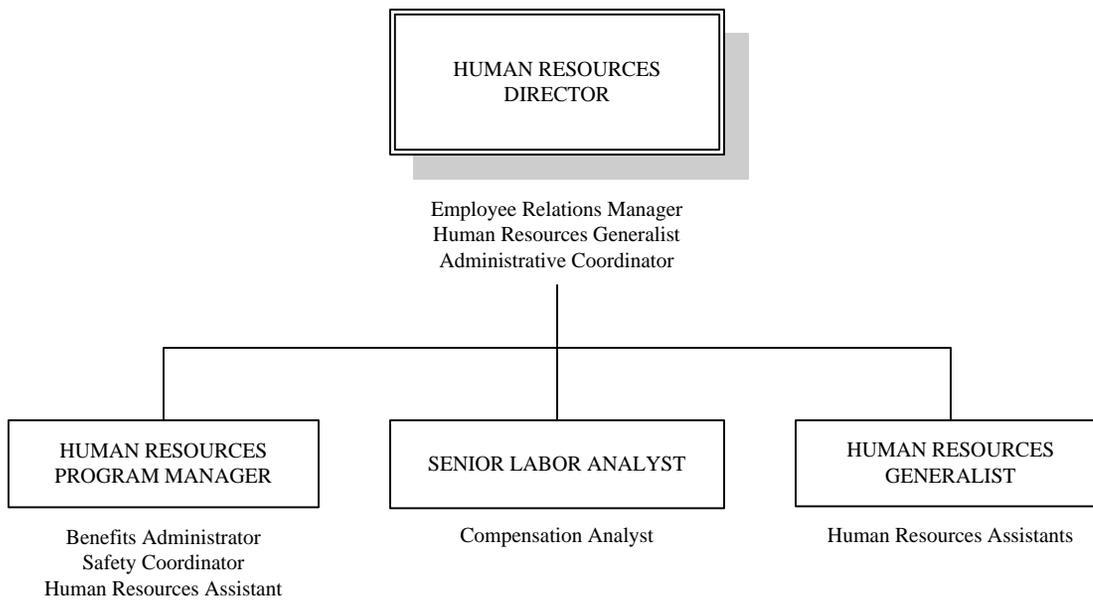
HUMAN RESOURCES

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

Building a positive, productive workplace is the mission of the Human Resources Department.



HUMAN RESOURCES
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ADMINISTRATION			
Benefits Administrator ¹	1.00	1.00	0.50
Administrative Specialist ²	0.56	0.56	0.00
Human Resources Program Manager	1.00	1.00	1.00
Compensation Analyst ³	0.00	1.00	1.00
Department Administrative Coordinator	1.00	1.00	1.00
Director	1.00	1.00	1.00
Employee Relations Manager ⁴	1.00	0.80	1.00
Human Resources Assistant ¹	1.50	2.50	2.00
Human Resources Generalist	2.00	2.00	2.00
Labor Analyst - Senior ⁵	0.56	0.56	1.00
	<u>9.63</u>	<u>11.43</u>	<u>10.50</u>
RISK MANAGEMENT⁶			
Safety & Workers' Compensation Coordinator	0.00	1.00	1.00
	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTEs	9.63	12.43	11.50
SUPPLEMENTAL FTEs⁷	0.33	0.17	0.16

Notes:

1. During the 2011-2012 budget, .5 of the Benefits Administrator and .5 of the Human Resources Assistant position was eliminated.
2. The Administrative Specialist position was reclassified from a Compensation & Benefits Analyst position during the 2009-2010 budget, and eliminated in the 2011-2012 budget.
3. Adopted in the 2009-2010 budget.
4. A portion of the Employee Relations Manager position (.2) was reclassified to Human Resources Assistant during the 2009-2010 budget, and reinstated to 1.0 during the 2011-2012 budget.
5. Position was increase to 1.0 FTE in the 2011-2012 budget.
6. The Risk Management Division was moved from the Finance & Information Services Department to the Human Resources Department. The Claims Administrator position (1.0) was eliminated and the Risk Management Technician position (.8) was reclassified as Human Resources Assistant.
7. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

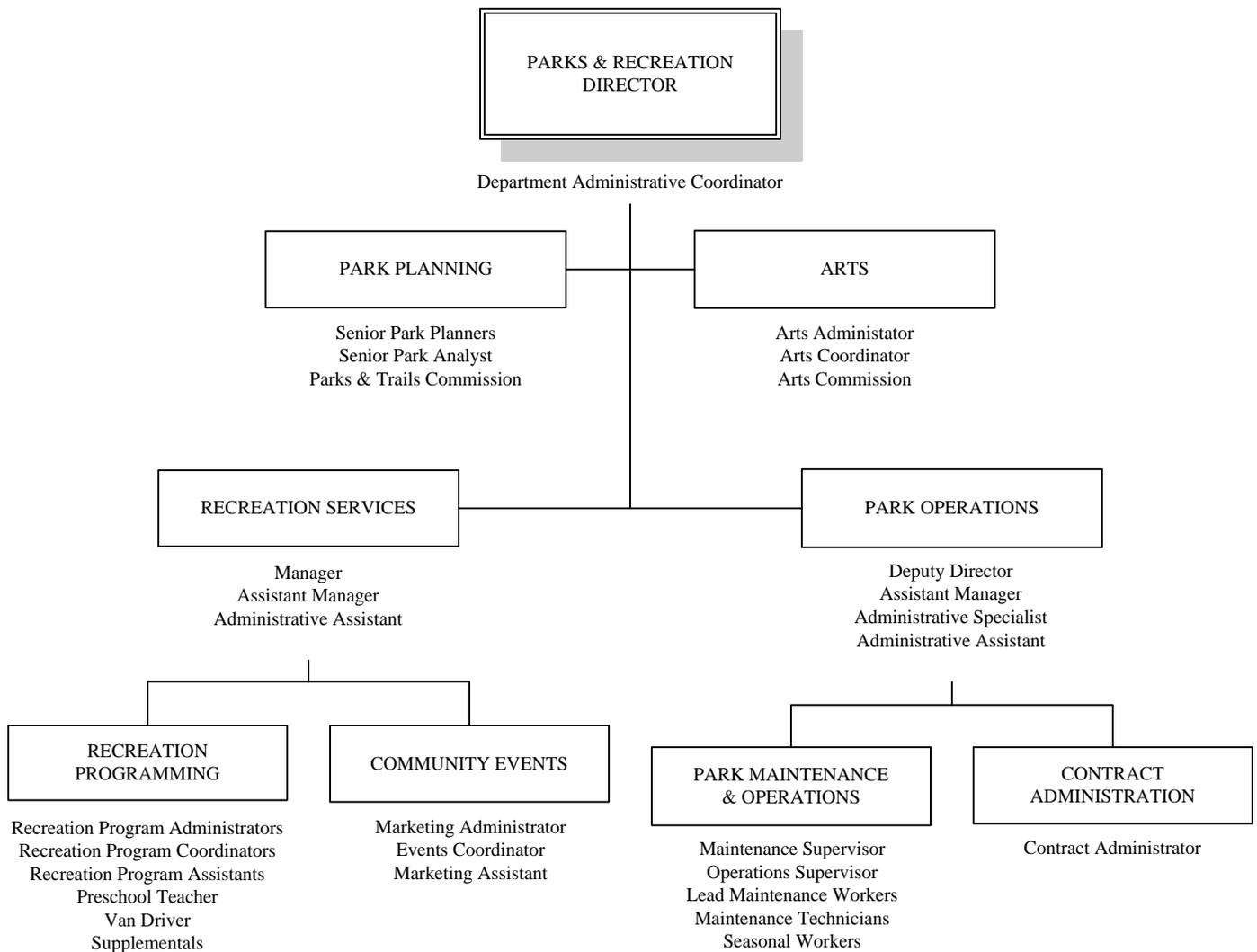
PARKS & RECREATION

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The Parks & Recreation Department is committed to **protect** Redmond's natural beauty through a vibrant system of parks and open space, **provide** citizens of all ages wholesome recreational and cultural opportunities in clean, safe, and accessible facilities, and **preserve** a quality living environment for future generations.



PARKS & RECREATION
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ADMINISTRATION			
Department Administrative Coordinator	1.00	1.00	1.00
Director	1.00	1.00	1.00
Park Planner ¹	1.70	1.70	1.00
Parks Planning Manager ²	1.00	1.00	0.00
	<u>4.70</u>	<u>4.70</u>	<u>3.00</u>
RECREATION			
Administrative Assistant ¹	0.40	0.40	0.68
Administrative Services Supervisor	1.00	1.00	0.00
Business Operations Manager ¹	0.00	0.00	1.00
Farm Caretaker	0.63	0.63	0.00
Nutrition Assistant	0.63	0.63	0.00
Program Administrator ¹	2.30	2.30	3.04
Program Coordinator ^{1,3}	2.50	3.77	4.25
Recreation Division Manager	1.00	1.00	1.00
Recreation Program Assistant	1.00	1.00	0.40
Recreation Program Manager ⁴	2.00	2.00	0.00
Van Driver	1.25	1.25	0.63
	<u>12.71</u>	<u>13.98</u>	<u>10.99</u>
OPERATIONS			
Administrative Specialist	0.90	0.90	0.90
Business Operations Manager	0.00	0.00	1.00
Lead Maintenance Worker	4.00	4.00	4.00
Maintenance Technician	10.34	10.34	10.34
Parks Maintenance Manager	1.00	1.00	1.00
Contract Administrator	0.00	0.00	1.00
Supervisor	2.00	2.00	2.00
	<u>18.24</u>	<u>18.24</u>	<u>20.24</u>
RECREATION ACTIVITY			
Administrative Assistant ¹	1.60	1.60	0.33
Farm Caretaker ¹	0.38	0.38	0.00
Office Technician II ¹	1.00	1.00	0.00
Program Assistant ¹	0.00	0.00	3.60
Preschool Teacher	0.88	0.88	0.88
Program Administrator ¹	3.80	3.80	2.92
Recreation Program Coordinator ¹	2.26	2.26	2.76
	<u>9.92</u>	<u>9.92</u>	<u>10.49</u>

PARKS & RECREATION
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
SPECIAL EVENTS			
Program Coordinator ³	0.00	0.00	1.00
ARTS ACTIVITY			
Arts Program Administrator ⁵	0.52	1.00	1.00
MAINTENANCE & OPERATIONS			
Administrative Assistant	0.10	0.10	0.00
Administrative Specialist	0.00	0.00	0.10
Lead Maintenance Worker	1.00	1.00	2.00
Maintenance Technician	5.00	5.00	7.00
Contract Administrator ⁶	1.00	1.00	0.00
Lead Maintenance Worker ⁶	1.00	1.00	0.00
Maintenance Technician	3.00	3.00	0.00
Administrative Assistant (Operations)	0.10	0.10	0.10
Office Assistant	0.63	0.63	0.63
	<u>11.83</u>	<u>11.83</u>	<u>9.83</u>
PARKS LEVY⁷			
Recreation Program Coordinator	1.00	1.00	1.00
Recreation Program Assistant	1.00	1.00	1.00
Administrative Assistant (Recreation)	1.00	1.00	1.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
CAPITAL IMPROVEMENT PROGRAM			
Planner - Senior ¹	0.30	0.30	1.00
Budget Analyst	1.00	1.00	1.00
	<u>1.30</u>	<u>1.30</u>	<u>2.00</u>
TOTAL FTEs	62.22	63.97	61.54
SUPPLEMENTAL FTEs⁸	27.50	45.52	42.12

PARKS & RECREATION
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
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Notes:

1. FTE Review identified changes that should have been reflected in the 2007-2008 and/or 2009-2010 counts for various FTE positions. For continuity purposes between this budget document and prior budget documents, the changes are reflected in 2011-2012.
2. Position transferred to Natural Resources in the 2011-2012 budget.
3. Adopted in the 2009-2010 budget, one Program Coordinator for Special Events and .27 FTE Program Coordinators to full time. In 2009-10 the Program Coordinator position was included with Recreation. For 2011-2012 the position is listed under Special Events.
4. Program Manager FTE's reduced in 2011-2012 budget.
5. The position was increased to full time in the 2009-2010 budget.
6. Position was eliminated during the 2011-2012 budget.
7. Positions funded through the Parks Levy in 2007-2008.
8. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

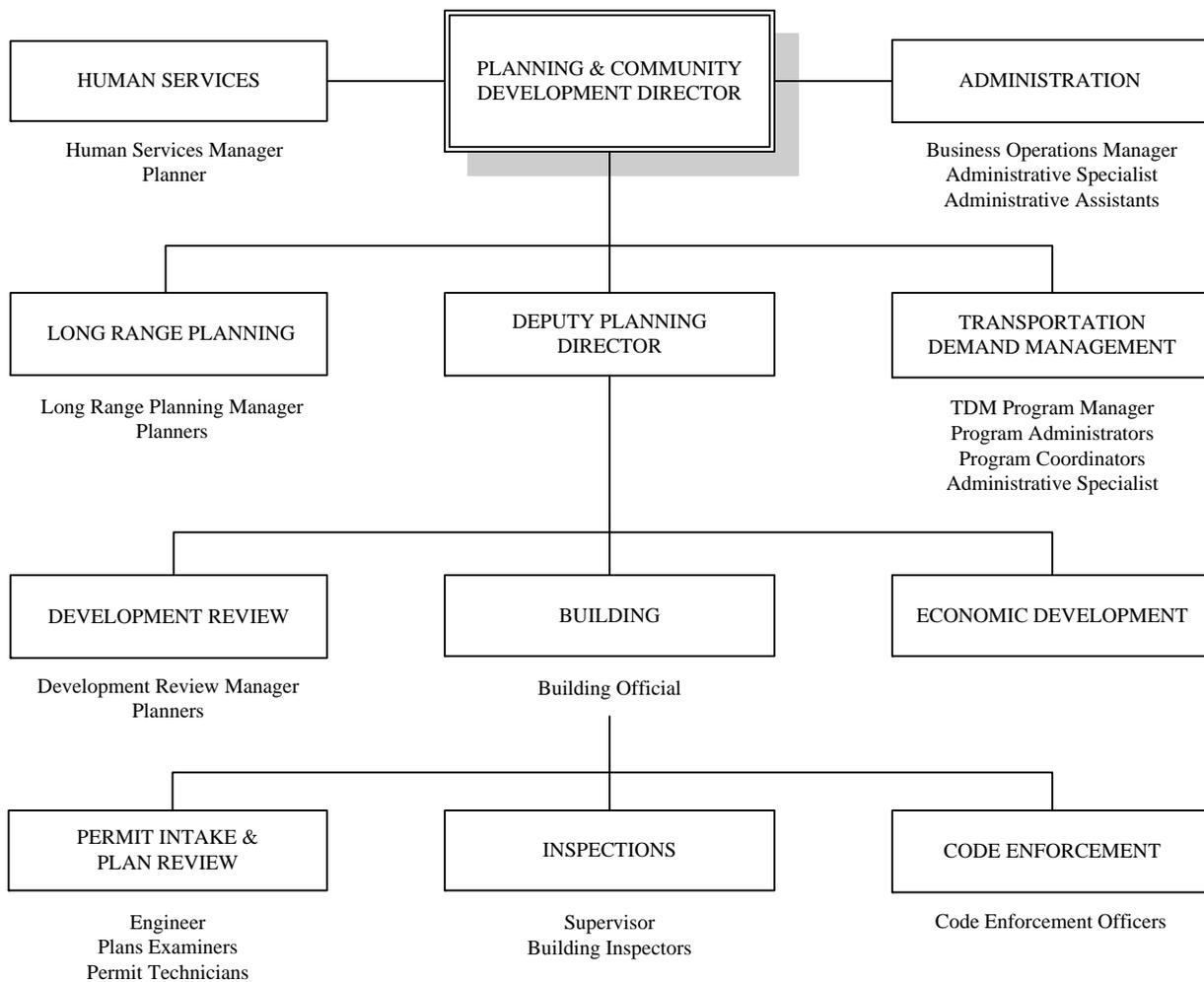
PLANNING & COMMUNITY DEVELOPMENT

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The Planning & Community Development Department promotes community and environmental quality, and also public safety, by developing and implementing land use, environmental, and transportation plans, regulations and building codes; by informing and involving citizens in government affairs; by serving as a catalyst and coalition builder to address human service needs; by advancing economic development; and by valuing high-quality customer service.



PLANNING & COMMUNITY DEVELOPMENT

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ADMINISTRATION			
Administrative Assistant	0.88	0.88	0.88
Administrative Specialist	1.00	1.00	1.00
Business Operations Manager	1.00	1.00	1.00
Director	1.00	1.00	1.00
	<u>3.88</u>	<u>3.88</u>	<u>3.88</u>
HUMAN SERVICES			
Human Services Manager	1.00	1.00	1.00
Human Services Planner	0.34	0.00	0.00
Planner ¹	0.22	0.58	0.75
	<u>1.56</u>	<u>1.58</u>	<u>1.75</u>
DEVELOPMENT REVIEW			
Administrative Assistant	1.00	1.00	1.00
Administrative Specialist ²	1.00	1.00	0.00
Deputy Planning Director	1.00	1.00	1.00
Development Review Manager	1.00	1.00	1.00
Planner ^{2,3,4}	8.55	11.55	6.70
	<u>12.55</u>	<u>15.55</u>	<u>9.70</u>
CODE ENFORCEMENT			
Code Enforcement Officer	2.00	2.00	2.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
BUILDING			
Administrative Assistant	1.00	1.00	1.00
Building Inspector ²	7.00	8.00	6.00
Building Inspector Supervisor	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Engineer - Senior	1.00	1.00	1.00
Permit Coordinator ^{2,5}	1.00	1.00	0.00
Permit Technician ⁵	3.75	4.00	3.00
Plans Examiner ⁵	4.00	4.00	3.00
Systems Support Coordinator ⁶	1.00	1.00	0.00
	<u>20.75</u>	<u>22.00</u>	<u>16.00</u>
LONG RANGE PLANNING			
Long Range Planning Manager	1.00	1.00	1.00
Planner ^{2,3}	5.82	5.82	5.58
	<u>6.82</u>	<u>6.82</u>	<u>6.58</u>

PLANNING & COMMUNITY DEVELOPMENT

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
OPERATING GRANTS			
Administrative Specialist	0.25	0.00	0.00
Program Administrator	1.75	2.00	2.00
Program Coordinator	1.00	1.00	1.00
TDM Program Manager	0.75	0.75	0.75
	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>
MICROSOFT DEVELOPMENT⁷			
Building Inspector IV	4.00	4.00	0.00
Engineer - Associate	1.00	1.00	0.00
Permit Technician	1.00	1.00	0.00
Planner	1.00	1.00	0.00
Plans Examiner	1.00	1.00	0.00
	<u>8.00</u>	<u>8.00</u>	<u>0.00</u>
TOTAL FTEs	59.30	63.57	43.65
SUPPLEMENTAL FTEs⁸	0.27	1.07	4.50

Notes:

1. During the 2011-2012 budget, .175 FTE was added to the position.
2. Position was eliminated/reduced during the 2011-2012 budget.
3. One of the adopted Planner positions in the 2009-2010 budget is a two-year limited duration position assignment for revision of the City's zoning code (Redmond Community Development Guide). Two of the adopted Planner positions in the 2009-2010 Budget are one-year limited duration assignments for revision of the City's zoning code (Redmond Community Development Guide).
4. During the 2011-2012 budget, .15 FTE was added to the position.
5. Position was reduced/eliminated due to decline in Development Review projects.
6. The Systems Support Coordinator position was transferred to Finance and Information Services.
7. Four Building Inspector IV, one Engineer - Associate, one Planner, one Permit Technician, and one Plans Examiner position were funded through the Microsoft Development Fund. These positions were eliminated mid-biennium.
8. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

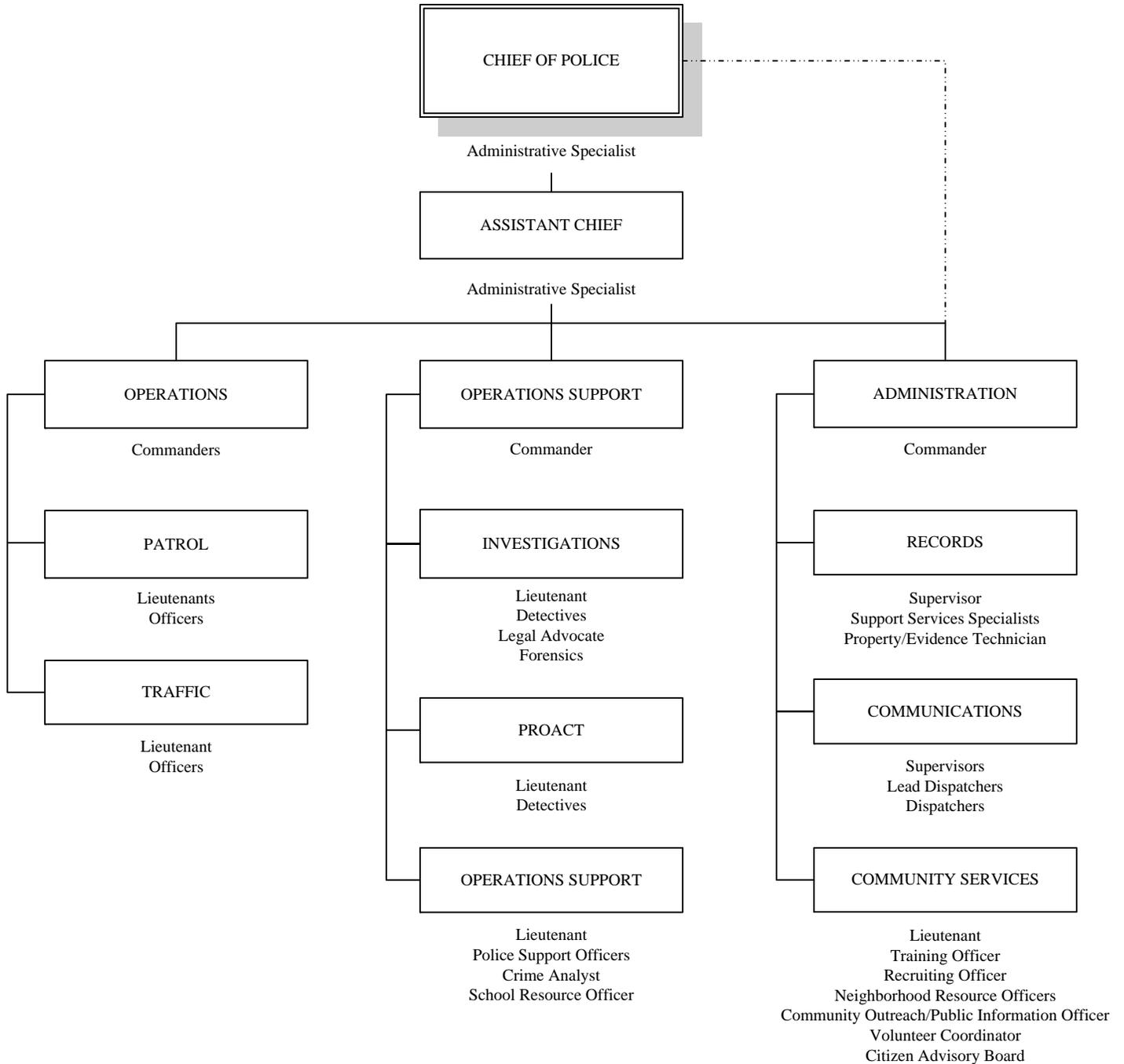
POLICE

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The mission of the Police Department is to provide quality policing in partnership with the community.



POLICE
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
COMMISSIONED			
Administrative Commander	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00
Chief of Police	1.00	1.00	1.00
Crime Prevention Officer ¹	1.00	1.00	0.00
DARE/School Resource Officer ¹	3.00	3.00	0.00
Detective	6.00	6.00	8.00
K-9 Officer	1.00	1.00	1.00
Lieutenant	9.00	9.00	10.00
Operations Support Commander	1.00	1.00	1.00
Patrol Officer	39.00	39.00	41.00
Police Commander ¹	3.00	3.00	2.00
Special Investigator	1.00	1.00	1.00
Traffic Officer ¹	8.00	8.00	6.00
Training Officer	1.00	1.00	2.00
	<u>76.00</u>	<u>76.00</u>	<u>75.00</u>
CIVILIAN			
Administrative Specialist	1.00	1.00	1.00
Communications Dispatcher	13.00	13.00	13.00
Communications Supervisor ¹	1.00	1.00	2.00
Crime Analyst	1.00	2.80	2.80
Property/Evidence Technician	1.00	1.00	1.00
Lead Dispatcher	2.00	2.00	2.00
Legal Advocate	1.00	1.00	1.00
Computer Forensics Investigator	1.00	1.00	1.00
Volunteer Program Coordinator	1.00	1.00	1.00
Police Support Officer	4.00	4.00	4.00
Police Support Administrative Assistant	1.00	1.00	1.00
Police Support Services Specialist ²	5.50	5.50	4.50
Police Support Services Supervisor	1.00	1.00	1.00
Technical Systems Coordinator ³	1.00	0.00	0.00
	<u>34.50</u>	<u>35.30</u>	<u>35.30</u>

POLICE
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
POLICE LEVY⁴			
Administrative Specialist	1.00	1.00	1.00
Communications Dispatcher	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00
Patrol Officer	9.00	9.00	9.00
Police Program Coordinator	1.00	1.00	1.00
Police Support Administrative Assistant	1.00	1.00	1.00
Police Support Officer	1.00	1.00	1.00
Police Support Services Specialist	1.00	1.00	1.00
Technical System Coordinator ³	1.00	0.00	0.00
	<u>17.00</u>	<u>16.00</u>	<u>16.00</u>
TOTAL FTEs	127.50	127.30	126.30
SUPPLEMENTAL FTEs⁵	0.33	1.82	0.39

Notes:

1. Positions were re-classified.
2. Position was eliminated.
3. Positions were re-classified to Finance/IT, but are funded thru the General Fund and Police Levy.
4. Seventeen police positions are funded through the 2007 Police Levy.
5. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

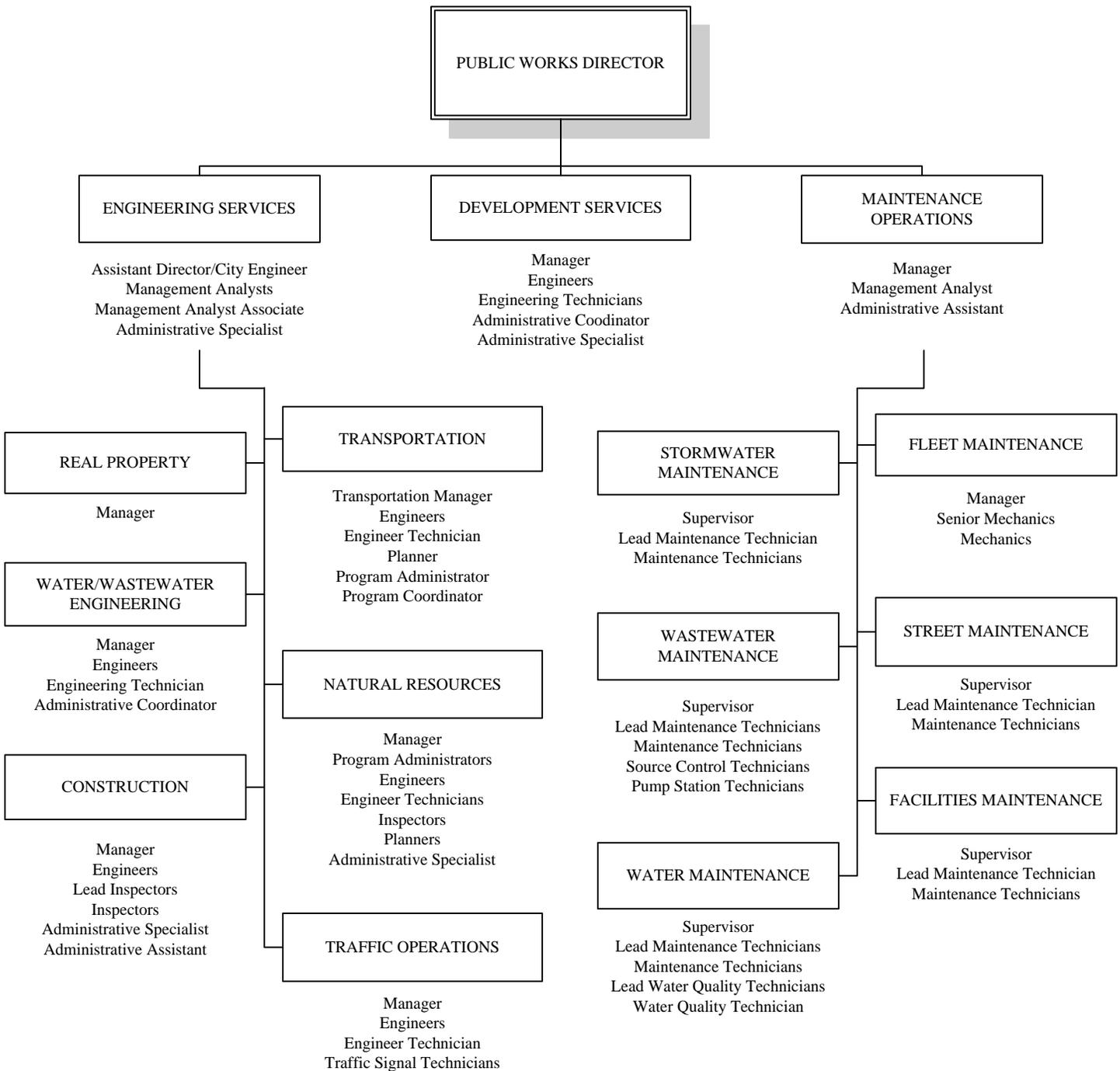
PUBLIC WORKS

2011-2012 OPERATING BUDGET

CITY OF REDMOND

MISSION STATEMENT

The mission of the Public Works Department is to build and sustain connections that shape and serve our community.



PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
FINANCIAL & ADMINISTRATIVE SERVICES			
Administrative Specialist	0.55	0.55	0.55
Assistant Director	0.50	0.50	0.50
Business Operations Manager ¹	0.48	0.48	0.00
Director	0.50	0.50	0.50
Management Analyst ²	1.11	1.11	1.17
Management Analyst Associate	1.00	1.00	1.00
Real Property Manager	0.20	0.20	0.20
	<u>4.34</u>	<u>4.34</u>	<u>3.92</u>
CONSTRUCTION			
Administrative Assistant	0.79	0.79	0.79
Administrative Specialist	0.79	0.79	0.79
Construction Inspector ²	3.00	3.00	2.00
Engineer - Associate ²	0.00	0.00	1.00
Engineer - Senior	3.80	3.80	3.80
Engineering Manager	0.70	0.70	0.70
Lead Construction Inspector ²	3.00	3.00	2.50
	<u>12.08</u>	<u>12.08</u>	<u>11.58</u>
TRANSPORTATION			
Administrative Assistant ¹	1.00	1.00	0.00
Engineer ¹	1.00	1.00	0.00
Engineer - Senior	1.00	1.00	1.00
Engineer Technician ¹	1.00	1.00	0.00
Engineer Technician Senior	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00
Planner - Principal	1.00	1.00	1.00
Program Administrator	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00
	<u>9.00</u>	<u>9.00</u>	<u>6.00</u>
TRAFFIC OPERATIONS			
Engineer	1.00	1.00	1.00
Engineer - Senior	1.00	1.00	1.00
Engineer Technician Senior	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00
Lead Traffic Signal Technician	2.00	2.00	2.00
Traffic Signal Technician	2.00	2.00	2.00
	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
ENGINEERING DESIGN			
Administrative Specialist	0.25	0.25	0.25
Engineer	1.00	1.00	1.00
Engineer - Senior	1.00	1.00	1.00
Engineer Technician	1.00	1.00	0.00
Engineer Technician - Senior	1.00	1.00	1.00
Engineering Manager ³	1.00	1.00	0.50
	<u>5.25</u>	<u>5.25</u>	<u>3.75</u>
MOC/BUILDING MAINTENANCE			
Administrative Assistant	0.16	0.16	0.16
Assistant Maintenance Manager ¹	0.05	0.05	0.00
Facilities Maintenance Supervisor	1.00	1.00	1.00
HVAC Technician ¹	2.00	2.00	1.00
Lead Maintenance Worker	1.00	1.00	1.00
Maintenance Manager	0.17	0.17	0.17
Maintenance Technician	3.00	5.00	5.00
Management Analyst	0.17	0.17	0.17
	<u>7.55</u>	<u>9.55</u>	<u>8.50</u>
TRANSPORTATION OPERATIONS			
Administrative Assistant	0.17	0.17	0.17
Assistant Maintenance Manager ¹	0.05	0.05	0.00
Lead Maintenance Technician ²	2.00	2.00	1.00
Maintenance Manager	0.17	0.17	0.17
Maintenance Operations Supervisor - Streets	1.00	1.00	1.00
Maintenance Technician ²	6.00	6.00	7.00
Management Analyst	0.17	0.17	0.17
	<u>9.56</u>	<u>9.56</u>	<u>9.51</u>
SOLID WASTE & RECYCLING			
Director	0.10	0.10	0.10
Engineering Manager	0.25	0.25	0.25
Engineer - Supervisor ²	0.53	0.53	0.50
Maintenance Technician	0.00	1.00	1.00
Program Administrator	1.38	1.38	1.60
	<u>2.26</u>	<u>3.26</u>	<u>3.45</u>

PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
WATER & WASTEWATER			
Water Administration			
Administrative Assistant ²	0.02	0.02	0.00
Administrative Specialist ²	0.14	0.14	0.13
Assistant Director ²	0.18	0.18	0.15
Business Operations Manager ¹	0.20	0.20	0.00
Director ²	0.09	0.09	0.10
Engineering Manager ²	0.09	0.09	0.10
Engineering Supervisor ²	0.07	0.07	0.00
Management Analyst ²	0.21	0.21	0.26
Engineer - Senior ²	0.03	0.03	0.00
	<u>1.03</u>	<u>1.03</u>	<u>0.73</u>
Water Operations			
Administrative Assistant ²	0.15	0.15	0.17
Assistant Maintenance Manager ¹	0.06	0.06	0.00
Lead Maintenance Worker	1.00	1.00	1.00
Lead Water Quality Technician ²	1.40	1.40	2.00
Maintenance Manager ²	0.14	0.14	0.16
Maintenance Operations Supervisor ²	0.85	0.85	1.00
Maintenance Technician ²	7.85	8.85	8.75
Management Analyst ²	0.14	0.14	0.16
Water Quality Technician	1.00	1.00	1.00
	<u>12.57</u>	<u>13.57</u>	<u>14.24</u>
Wastewater Administration			
Administrative Assistant ²	0.01	0.01	0.00
Administrative Specialist	0.13	0.13	0.13
Assistant Director ²	0.19	0.19	0.15
Business Operations Manager ¹	0.19	0.19	0.00
Director ²	0.08	0.08	0.10
Engineering Manager ²	0.08	0.08	0.10
Engineering Supervisor ²	0.06	0.06	0.00
Management Analyst ²	0.21	0.21	0.26
Engineer - Senior ²	0.03	0.03	0.00
	<u>0.98</u>	<u>0.98</u>	<u>0.73</u>

PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
Wastewater Operations			
Administrative Assistant ²	0.15	0.15	0.17
Assistant Maintenance Manager ¹	0.06	0.06	0.00
Lead Maintenance Worker ²	0.70	0.70	1.00
Maintenance Manager ¹	0.14	0.14	0.16
Maintenance Operations Supervisor ²	0.85	0.85	1.00
Maintenance Technician ²	5.45	5.45	5.75
Management Analyst ²	0.15	0.15	0.17
Pump Station Technician ²	1.40	1.40	2.00
Source Control Technician ²	<u>0.70</u>	<u>0.70</u>	<u>1.00</u>
	9.58	9.58	11.25
Natural Resources			
Engineer ²	1.00	1.00	0.50
Engineering Manager ²	0.25	0.25	0.20
Engineering Technician	2.00	2.00	2.00
Program Administrator ¹	1.00	1.00	0.00
Engineer - Supervisor ²	<u>0.25</u>	<u>0.25</u>	<u>0.13</u>
	4.50	4.50	2.83
Water/Wastewater Engineering			
Department Administrative Coordinator ²	0.95	0.95	1.00
Engineer - Senior	2.00	2.00	2.00
Engineering Manager	0.95	0.95	1.00
Engineering Technician - Senior ²	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	4.90	4.90	5.00
Water/Wastewater Dev. Services Review			
Administrative Assistant ²	0.30	0.30	0.08
Administrative Specialist ²	0.00	0.00	0.44
Construction Inspector ²	2.00	2.00	1.00
Lead Construction Inspector ²	0.00	0.00	0.25
Department Administrative Coordinator ²	0.95	0.95	0.85
Engineer Technician - Senior ²	1.00	1.00	0.00
Engineer - Senior ²	1.50	1.50	1.60
Engineering Manager ²	<u>0.30</u>	<u>0.30</u>	<u>0.25</u>
	6.05	6.05	4.47

PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
NOVELTY HILL (UPD) O&M			
Administrative Assistant ²	0.35	0.35	0.00
Administrative Specialist ²	0.07	0.07	0.00
Assistant Director ²	0.03	0.03	0.00
Assistant Maintenance Manager ²	0.05	0.05	0.00
Business Operations Manager ¹	0.03	0.03	0.00
Department Administrative Coordinator ²	0.10	0.10	0.00
Director ²	0.03	0.03	0.00
Engineer - Senior ²	0.55	0.55	0.00
Engineering Manager ²	0.28	0.28	0.00
Engineering Technician ²	0.07	0.07	0.00
Construction Inspector ²	1.00	1.00	0.00
Maintenance Manager ²	0.05	0.05	0.00
Maintenance Operations Supervisor ²	0.30	0.30	0.00
Maintenance Technician ²	3.00	3.00	0.00
Management Analyst ²	0.03	0.03	0.00
	<u>5.94</u>	<u>5.94</u>	<u>0.00</u>
STORMWATER MANAGEMENT			
Operations			
Administrative Assistant	0.16	0.16	0.16
Assistant Maintenance Manager ¹	0.08	0.08	0.00
Management Analyst	0.17	0.17	0.17
Lead Maintenance Worker	1.00	1.00	1.00
Maintenance Manager	0.17	0.17	0.17
Maintenance Operations Supervisor	1.00	1.00	1.00
Maintenance Technician	11.50	10.50	10.50
	<u>14.08</u>	<u>13.08</u>	<u>13.00</u>
Stormwater Development Review			
Administrative Assistant ²	0.00	0.00	0.13
Administrative Specialist ²	0.00	0.00	0.52
Construction Inspector ²	0.00	0.00	1.00
Lead Construction Inspector ²	0.00	0.00	0.25
Department Administrative Coordinator ²	0.40	0.40	0.15
Engineer - Senior ²	1.28	1.28	1.60
Engineering Manager ²	0.50	0.50	0.25
	<u>2.18</u>	<u>2.18</u>	<u>3.90</u>

PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
Natural Resources & Stormwater Engineering			
Administrative Assistant ²	1.13	1.13	0.00
Administrative Specialist ²	0.32	0.32	1.20
Assistant Director ²	0.10	0.10	0.20
Business Operations Manager ¹	0.10	0.10	0.00
Construction Inspector-Entry	1.00	1.00	1.00
Director	0.20	0.20	0.20
Engineer ²	1.00	1.00	0.50
Engineer - Senior ²	0.10	0.10	0.00
Engineering Manager ²	1.60	1.60	0.65
Engineering Supervisor ²	0.34	0.34	0.63
Engineering Technician	1.00	1.00	1.00
Engineering Technician - Senior ²	2.00	2.00	1.00
Limited Project Position ³	0.00	0.00	1.00
Management Analyst	0.32	0.32	0.32
Planner - Associate	0.88	0.88	0.88
Planner - Senior ²	1.00	1.00	3.00
Program Administrator ²	2.43	2.43	3.20
	13.51	13.51	14.77
FLEET MAINTENANCE			
Operations			
Administrative Assistant	0.17	0.17	0.17
Fleet Manager	0.00	1.00	1.00
Maintenance Manager ²	0.83	0.83	0.17
Maintenance Technician	1.00	0.00	0.00
Management Analyst	0.16	0.16	0.16
Mechanic ²	2.00	2.00	3.00
Senior Mechanic	2.00	2.00	2.00
	6.16	6.16	6.50

PUBLIC WORKS
STAFFING AUTHORIZATIONS
CITY OF REDMOND

Position	2007-2008 Budget	2009-2010 Budget	2011-2012 Budget
CAPITAL IMPROVEMENT PLAN			
Public Works			
Engineer - Senior	6.75	6.75	6.75
Engineering Technician	2.00	2.00	2.00
Construction Inspector	2.00	2.00	2.00
Property Manager	0.80	0.80	0.80
	11.55	11.55	11.55
TOTAL FTEs	151.06	154.06	143.68
SUPPLEMENTAL FTEs⁴	5.47	5.76	5.45

Notes:

1. Position was eliminated/reduced during the 2011-2012 budget.
2. Position was reallocated to the Capital Improvement Program and/or Utility Funds.
3. A Parks Planning Manager moved from the Parks Department to the Public Works Department and was reclassified as a Limited Project Position.
4. Supplemental FTE estimates based on supplemental budgets, average hourly rates (varies by year), and standard full time hours per year (2,080).

PAY PLANS
2011-2012 OPERATING BUDGET
CITY OF REDMOND

PAY PLAN "A" – AFSCME

For classifications covered by the Washington State Council of County and City Employees
Local 21-RD Bargaining Unit

Effective January 1, 2011
Contract is currently under negotiation.

Title	Pay Grade	Minimum	Midpoint	Maximum
	0	\$2,201	\$2,422	\$2,642
	1	\$2,317	\$2,550	\$2,782
	2	\$2,439	\$2,682	\$2,925
	3	\$2,568	\$2,827	\$3,085
	4	\$2,720	\$2,992	\$3,263
Maintenance Aide	5	\$2,871	\$3,158	\$3,445
Maintenance Custodian	6	\$3,033	\$3,336	\$3,639
Central Stores Clerk				
Parks Ranger	7	\$3,206	\$3,530	\$3,853
	8	\$3,387	\$3,726	\$4,064
	9	\$3,581	\$3,940	\$4,298
Meter Reader	9a	\$3,387	\$3,791	\$4,195
Inventory Control Specialist	10	\$3,788	\$4,167	\$4,545
Maintenance Technician	8 / 11	\$3,387	\$4,195	\$5,002
Equipment Maintenance Technician	12	\$4,234	\$4,762	\$5,289
Mechanic				
Water Quality Technician	13	\$4,476	\$5,035	\$5,593
Senior Mechanic				
Lead Maintenance Worker				
Traffic Signal Technician	14	\$4,734	\$5,325	\$5,916
Lead Traffic Signal Technician	15	\$5,020	\$5,645	\$6,269
Lead Water Quality Technician				
Source Control Technician	16	\$4,940	\$5,622	\$6,304

PAY PLAN “R” – RCHEA

For classifications covered by Redmond City Hall Employees Association

Effective January 1, 2011

Title	Pay Grade	Minimum	Midpoint	Maximum
Accountant	RA10	\$3,583	\$4,576	\$5,568
Accountant - Associate	RA01	\$3,230	\$4,066	\$4,901
Accountant - Senior	RA20	\$4,261	\$5,433	\$6,604
Administrative Assistant	RA30	\$2,946	\$3,663	\$4,380
Administrative Services Supervisor	RA40	\$4,746	\$5,513	\$6,280
Administrative Specialist	RA50	\$3,075	\$3,866	\$4,657
Audio/Visual Operations Manager	RA60	\$4,743	\$5,767	\$6,791
Audio/Visual Specialist	RA70	\$3,584	\$4,353	\$5,122
Building Inspector I	RB01	\$4,217	\$4,686	\$5,155
Building Inspector II	RB10	\$4,849	\$5,390	\$5,931
Building Inspector III	RB20	\$5,931	\$6,066	\$6,200
Building Inspector IV	RB30	\$5,577	\$6,199	\$6,820
Buyer - Associate	RB40	\$3,060	\$3,826	\$4,592
Buyer	RB50	\$3,619	\$4,563	\$5,507
Buyer - Senior	RB60	\$4,156	\$5,215	\$6,273
Claims Administrator - Worker's Compensation	RC10	\$4,003	\$4,795	\$5,586
Code Enforcement Officer	RC20	\$4,584	\$5,325	\$6,066
Construction Inspector	RC40	\$4,774	\$5,422	\$6,070
Construction Inspector - Entry	RC30	\$4,151	\$4,707	\$5,262
Construction Inspector - Lead	RC50	\$5,490	\$6,236	\$6,981
Database Analyst	RD01	\$4,970	\$5,762	\$6,554
Database/GIS Manager	RD10	\$5,932	\$7,553	\$9,173
Department Administrative Coordinator	RD20	\$3,658	\$4,471	\$5,284
Department Systems Support Coordinator	RD30	\$3,485	\$4,063	\$4,640
Deputy City Clerk	RD40	\$4,214	\$4,728	\$5,241
Engineer	RE10	\$5,110	\$6,066	\$7,021
Engineer - Associate	RE01	\$4,761	\$5,409	\$6,056
Engineer - Senior	RE20	\$6,065	\$7,306	\$8,546
Engineering Technician	RE40	\$4,224	\$4,742	\$5,259
Engineering Technician - Associate	RE30	\$3,801	\$4,277	\$4,753
Engineering Technician - Senior	RE50	\$4,862	\$5,503	\$6,143
Financial Analyst	RF10	\$4,388	\$5,518	\$6,647
Financial Analyst - Associate	RF01	\$3,619	\$4,614	\$5,608
Financial Analyst - Senior	RF20	\$4,879	\$6,297	\$7,715
Financial Technician	RF30	\$3,016	\$3,487	\$3,957

PAY PLAN “R” – RCHEA

For classifications covered by Redmond City Hall Employees Association (continued)

Effective January 1, 2011

Title	Pay Grade	Minimum	Midpoint	Maximum
Financial Technician - Senior	RF40	\$3,400	\$3,939	\$4,477
Graphics Designer	RG01	\$3,267	\$4,005	\$4,743
Legal Assistant	RL01	\$3,398	\$4,179	\$4,960
Management Analyst	RM10	\$4,107	\$5,264	\$6,421
Management Analyst - Associate	RM01	\$3,573	\$4,579	\$5,585
Management Analyst - Senior	RM20	\$4,724	\$6,055	\$7,385
Network Analyst	RN01	\$5,019	\$6,266	\$7,513
Network Systems Engineer	RN10	\$5,311	\$6,640	\$7,968
Paralegal	RP01	\$3,748	\$4,631	\$5,514
Payroll Analyst	RP10	\$3,494	\$4,241	\$4,988
Permit Technician	RP15	\$3,858	\$4,305	\$4,751
Planner - Assistant	RP20	\$4,537	\$4,920	\$5,303
Planner - Associate	RP25	\$5,299	\$5,740	\$6,180
Planner - Principal	RP35	\$6,866	\$7,603	\$8,339
Planner - Senior	RP30	\$5,962	\$6,500	\$7,038
Plans Examiner	RP45	\$5,241	\$5,799	\$6,357
Plans Examiner - Entry	RP40	\$4,557	\$5,044	\$5,530
Plans Examiner - Senior	RP50	\$6,027	\$6,668	\$7,308
Preschool Teacher	RP55	\$2,843	\$3,301	\$3,759
Print Shop Specialist	RP60	\$3,011	\$3,614	\$4,217
Program Administrator	RP65	\$4,940	\$5,622	\$6,304
Program Coordinator	RP70	\$4,298	\$4,889	\$5,480
Programmer Analyst	RP75	\$4,296	\$5,396	\$6,496
Programmer Analyst - Senior	RP80	\$5,095	\$6,413	\$7,730
Recreation Program Administrator	RR01	\$4,907	\$5,545	\$6,182
Recreation Program Assistant	RR10	\$3,562	\$4,041	\$4,520
Recreation Program Coordinator	RR20	\$4,290	\$4,814	\$5,338
Reprographics Supervisor	RR30	\$4,462	\$5,319	\$6,176
Revenue & Consumer Affairs Technician	RR40	\$3,206	\$3,860	\$4,514
Safety Coordinator	RS01	\$4,359	\$5,334	\$6,308
Senior Systems Analyst	RS10	\$5,579	\$6,965	\$8,350
Systems Support Specialist	RS20	\$3,743	\$4,604	\$5,464
Technical Systems Coordinator	RT10	\$5,151	\$5,846	\$6,541
Telecommunications Coordinator	RT01	\$4,324	\$5,504	\$6,684
Treasury Manager	RI01	\$5,473	\$6,853	\$8,232
Van Driver	RV01	\$2,533	\$2,959	\$3,384
Webmaster	RW01	\$4,463	\$5,543	\$6,622

PAY PLAN “C” – RPA (REDMOND POLICE ASSOCIATION)

Police Officer and Lieutenant

Effective January 1, 2011

Title	Pay Grade	Salary Range				
		Step A	Step B	Step C	Step D	Step E
Police Officer	1	\$5,530	\$5,539	\$5,751	\$5,967	\$6,175
Lieutenant	5	\$6,855	\$7,069	\$7,274		

PAY PLAN “RPS” – POLICE SUPPORT BARGAINING UNIT

Redmond Police Association

Effective January 1, 2011
Contract is currently under negotiation

Title	Minimum	Midpoint	Maximum
Crime Analyst	\$4,608	\$5,231	\$5,853
Police Program Coordinator	\$4,407	\$5,001	\$5,594
Communications Dispatcher	\$3,602	\$4,089	\$4,575
Lead Communications Dispatcher	\$4,316	\$4,899	\$5,481
Lead Police Support Services Specialist	\$3,786	\$4,298	\$4,809
Legal Advocate	\$4,058	\$4,606	\$5,154
Police Support Officer	\$3,510	\$3,984	\$4,457
Property Evidence Technician	\$3,527	\$4,003	\$4,478
Police Support Services Specialist	\$3,366	\$3,821	\$4,275
Police Support Administrative Assistant	\$2,946	\$3,663	\$4,380

PAY PLAN “F” – REDMOND FIREFIGHTERS UNION

Note: Annual hours for 24-hour shift personnel = 2,528

Effective January 1, 2011

Title	Pay Grade	Salary Range				
		Step A 0-12m	Step B 13-24m	Step C 25-36m	Step D 37-42m	Step E 43m+
Firefighter	70	\$4,979	\$5,286	\$5,587	\$6,207	\$6,816
Firefighter/Paramedic	70	\$5,726	\$6,079	\$6,425	\$7,138	\$7,838
Driver/Operator	71	\$6,692	\$6,848	\$7,004	\$7,154	
Lieutenant/Fire Inspector	73	\$7,555	\$7,886			
Captain/ Assistant Fire Marshal	74	\$8,174	\$8,476			
Battalion Chief/Fire Marshal	76	\$8,767	\$9,666			

PAY PLAN “FS” – FIRE SUPPORT

Redmond Fire Fighters Union

Representing the Fire Support Bargaining Unit

Effective January 1, 2011

Grade	Title	Minimum	Midpoint	Maximum
FS10	Fire Support Office Technician	\$2,502	\$3,129	\$3,756
FS20	Fire Support Administrative Assistant	\$2,946	\$3,663	\$4,380
FS25	Fire Support Program Coordinator	\$4,298	\$4,889	\$5,430
FS30	Fire Mechanic	\$4,540	\$5,059	\$5,578
FS40	Fire Apparatus Program Supervisor	\$5,220	\$5,818	\$6,415

NON-UNION EMPLOYEES

Effective January 1, 2011

Title	Pay Grade	Minimum	Midpoint	Maximum
Accounting Manager	NA01	\$6,003	\$7,527	\$9,050
Administrative Assistant	NA10	\$2,946	\$3,663	\$4,380
Administrative Specialist	NA20	\$3,075	\$3,866	\$4,657
Administrative Supervisor	NA30	\$4,739	\$5,507	\$6,274
Applications Services Manager	NA40	\$6,603	\$8,392	\$10,180
Assistant Director Public Works	NA50	\$7,195	\$8,925	\$10,654
Assistant Maintenance Manager	NA70	\$6,334	\$7,207	\$8,079
Assistant Police Chief	NA80	\$8,699	\$9,673	\$10,646
Benefits Administrator	NB01	\$3,720	\$4,720	\$5,720
Building Official	NB10	\$6,642	\$7,555	\$8,467
Business Operations Manager	NB20	\$5,449	\$6,330	\$7,211
Chief Communications Manager	NP50	\$6,618	\$8,031	\$9,443
Chief Policy Advisor	NM80	\$7,275	\$8,542	\$9,809
City Clerk	NC01	\$6,559	\$7,570	\$8,580
Communications Dispatch Supervisor	NC05	\$4,863	\$5,520	\$6,176
Communications Program Manager	NC40	\$4,940	\$5,622	\$6,304
Compensation Analyst	NC25	\$3,935	\$4,937	\$5,939
Computer Forensic Investigator - Senior	NC30	\$4,215	\$5,395	\$6,575
Department Administrative Coordinator	ND01	\$3,658	\$4,471	\$5,284
Deputy Fire Chief	NA60	\$8,667	\$9,682	\$10,697
Deputy Parks Director	ND05	\$7,217	\$8,316	\$9,414
Deputy Planning Director	ND10	\$7,424	\$8,494	\$9,564
Emergency Preparedness Manager	NE01	\$5,721	\$6,543	\$7,364
Employment and Training Manager	NE10	\$5,475	\$6,533	\$7,590
Engineer - Senior	NE20	\$6,065	\$7,306	\$8,546
Engineering Manager	NE30	\$6,238	\$7,763	\$9,288
Engineering Supervisor	NE50	\$6,065	\$7,306	\$8,546
EPSCA 800 Megahertz Technician	NE60	\$5,181	\$6,165	\$7,148
EPSCA 800 Megahertz Console Tech	NE62	\$4,973	\$5,337	\$5,700
EPSCA Operations Manager	NE64	\$6,316	\$7,517	\$8,717
EPSCA Senior Accounting Associate	NE68	\$3,659	\$4,355	\$5,050
Executive Assistant	NE40	\$3,894	\$4,793	\$5,691
Facilities Maintenance Supervisor	NF01	\$5,371	\$6,263	\$7,155
Financial Analyst	NF20	\$4,388	\$5,518	\$6,647
Financial Analyst - Associate	NF10	\$3,619	\$4,614	\$5,608
Financial Analyst - Senior	NF30	\$4,879	\$6,297	\$7,715
Financial Planning Manager	NF40	\$7,156	\$8,821	\$10,486
Fleet Manager	NF50	\$6,055	\$6,793	\$7,531
GIS Manager	NG01	\$5,932	\$7,553	\$9,173
Human Resources Assistant	NH01	\$3,088	\$3,793	\$4,498
Human Resources Generalist	NH10	\$4,047	\$5,011	\$5,974
Human Resources Program Manager	NH15	\$6,241	\$7,618	\$8,995
Human Services Manager	NH20	\$6,561	\$7,204	\$7,846
Inspection Supervisor	NI01	\$5,660	\$6,425	\$7,190
IS Manager	NI10	\$7,185	\$8,979	\$10,773

NON-UNION EMPLOYEES (continued)

Effective January 1, 2011

Title	Pay Grade	Minimum	Midpoint	Maximum
Maintenance Manager	NM01	\$7,111	\$8,060	\$9,009
Maintenance Operations Supervisor - Storm Water	NM10	\$5,607	\$6,384	\$7,161
Maintenance Operations Supervisor - Streets	NM20	\$5,645	\$6,442	\$7,238
Maintenance Operations Supervisor - Wastewater	NM30	\$5,607	\$6,384	\$7,161
Maintenance Operations Supervisor - Water Operations	NM40	\$5,607	\$6,384	\$7,161
Management Analyst	NM60	\$4,107	\$5,264	\$6,421
Management Analyst - Associate	NM50	\$3,573	\$4,579	\$5,585
Management Analyst - Senior	NM70	\$4,724	\$6,055	\$7,385
Network Communications Manager	NN01	\$6,355	\$8,017	\$9,679
Parks Maintenance Supervisor	NP05	\$4,950	\$5,588	\$6,225
Parks Operations Supervisor	NP10	\$5,374	\$6,147	\$6,920
Parks Planning Manager	NP20	\$6,746	\$7,418	\$8,090
Payroll Supervisor	NP30	\$4,715	\$5,818	\$6,920
Planning Manager - Development Review	NP40	\$6,722	\$7,828	\$8,934
Planning Manager - Policy and Comprehensive Planning	NP60	\$7,060	\$8,230	\$9,399
Police Commander	NP65	\$8,582	\$9,015	\$9,447
Police Crime Analyst (limited duration)	NP67	\$4,460	\$5,063	\$5,666
Police Support Services Supervisor	NP68	\$4,441	\$5,041	\$5,640
Program Manager	NP70	\$5,682	\$6,466	\$7,249
Prosecuting Attorney	NP80	\$5,643	\$6,558	\$7,472
Purchasing/Accounts Payable Manager	NP90	\$5,861	\$7,317	\$8,773
Real Property Manager	NR01	\$5,533	\$6,272	\$7,010
Recreation Division Manager	NR10	\$6,697	\$7,764	\$8,830
Recreation Program Manager	NR20	\$5,643	\$6,375	\$7,106
Reprographics Supervisor	NR50	\$4,462	\$5,319	\$6,176
Revenue Manager	NU01	\$5,982	\$7,149	\$8,315
Risk Analyst	NR40	\$4,359	\$5,334	\$6,308
Risk Analyst - Senior	NR30	\$5,014	\$6,135	\$7,256
Senior Labor Analyst	NS02	\$5,570	\$6,508	\$7,445
Senior Recruiter	NS05	\$5,475	\$6,533	\$7,590
Supervising Attorney	NS10	\$7,408	\$8,613	\$9,817
Supervisor - Permit Technicians/Plans Examiners	NS30	\$6,027	\$6,668	\$7,308
Support Services Manager	NS20	\$5,854	\$7,359	\$8,864
TDM Program Manager	NT10	\$6,866	\$7,603	\$8,339

PAY PLAN “E” – EXECUTIVE

Effective January 1, 2011

Grade	Title	Minimum	Midpoint	Maximum
1	Human Resources Director	\$7,990	\$9,633	\$11,276
2	Planning Director	\$8,574	\$9,963	\$11,352
3	Parks Director	\$8,815	\$10,241	\$11,667
4	Assistant to the Mayor	\$8,527	\$10,081	\$11,635
5	Fire Chief	\$9,097	\$10,672	\$12,246
5	Police Chief	\$9,097	\$10,672	\$12,246
6	Finance Director	\$8,876	\$10,684	\$12,491
6	Public Works Director	\$8,876	\$10,684	\$12,491

MISCELLANEOUS STATISTICS & INFORMATION
2011-2012 OPERATING BUDGET
CITY OF REDMOND

Exhibit 1
GENERAL TAXING AUTHORITY

This section provides information on Redmond’s tax base, which makes up 22% of the City’s revenue budget. Most of the tax revenue is in the form of property, sales, and utility taxes. The General Fund receives 71% of the taxes levied. The remaining amount is allocated to the following funds: Real Estate Excise Tax, Parks Maintenance and Operations, Public Safety and Parks Levy Funds, Operating Grants, Capital Projects, and Debt Service Fund. Tax rates for the 2011-2012 biennium are summarized in the following table.

GENERAL TAX RATES

Major Tax Sources	2011-2012 Budget	2011-2012 Rate ⁵	Maximum Rate
Property Tax – Regular Levy ¹	\$30,041,484	\$1.70	\$3.60
Property Tax – Excess Levy ¹	573,413	\$0.02	N/A
Sales Tax	38,372,438	0.85%	0.85%
Electric Utility Tax ²	12,687,660	6.00%	6.00%
Gas Utility Tax ²	3,031,835	6.00%	6.00%
Telephone Utility Tax ²	7,069,320	6.00%	6.00%
Admission Tax	837,473	5.00%	5.00%
Cable TV Franchise Fee	1,559,390	5.00%	5.00%
Real Estate Excise Tax	4,263,000	0.50%	0.50%
Business License Fee and Surcharge ³	13,493,089	per FTE	N/A
Garbage Franchise Fee ⁴	1,033,776	6.00%	N/A
Water/Wastewater Utility Tax ⁴	1,873,394	9.23%	N/A
Stormwater Utility Tax ⁴	N/A	0.00%	N/A
Hotel/Motel Tax	451,800	1.00%	1.00%

1. Regular property tax levies are limited to the lesser of the statutory rate limit (\$3.60) or 100% of the highest of the three prior years' levies, plus a percentage amount equal to a measure of inflation known as the implicit price deflator and an amount for new construction. Under state law, property taxes may be increased by up to 1% without voter approval. There is no limit on the excess levy rate. However, the amount of the excess levy cannot exceed debt service requirements for voted bonds plus a reasonable amount for delinquent taxes. Of the \$30.6 million in regular property taxes for the biennium, \$18.7 million is deposited in the General Fund. Approximatley \$2.1 million is deposited into the Parks Maintenance and Operations Fund, \$0.6 million is deposited into the Parks Levy Fund and the remaining \$9.2 million is deposited into the Fire Levy and Police Levy Funds. The entire \$0.6 million collected from Property Tax – Excess Levy is deposited into the Debt Service Fund.
2. Effective February May 2006, the City's utility tax rate for electricity, gas and telephone services increased from 5.8% to 6.0%.
3. The base license fee of \$35.00 per employee supports general government services. The transportation surcharge of \$56.00 per employee is specifically used for transportation improvements.
4. There is no limit on the tax rate for water/wastewater, stormwater, or garbage. In 2011, in response to a Supreme court decision in the case of Lane vs. Seattle, a utility tax was instituted to support fire protection services which was offset by lower utility rates.
5. Except for the property tax, all tax rates are for 2011-2012.

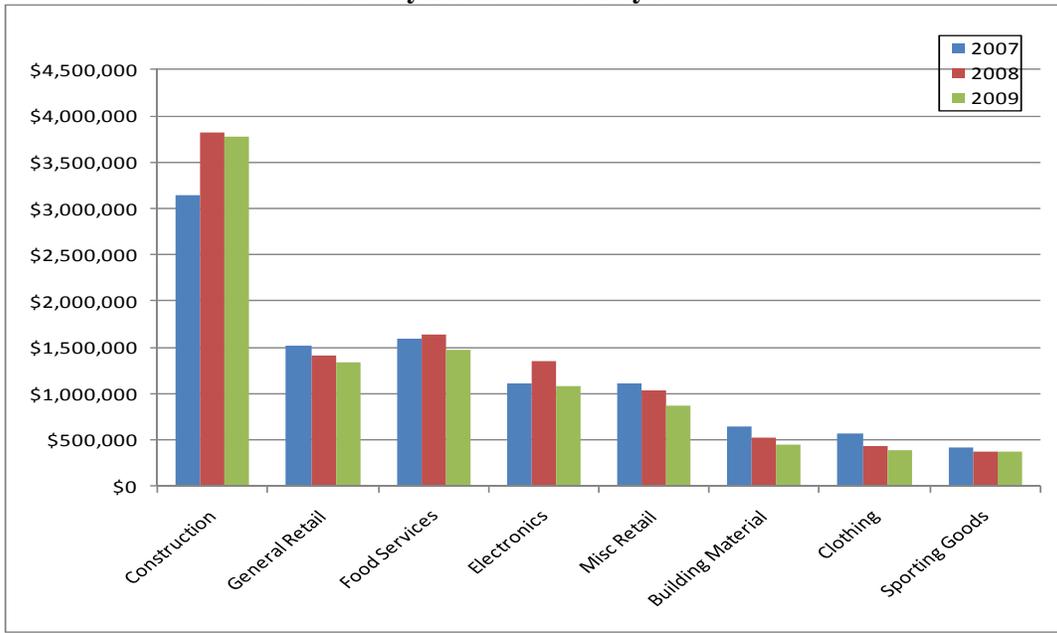
HISTORICAL TAX RATES

	2008	2009	2010
PROPERTY TAX LEVY:			
Regular	\$ 18,436,461	\$ 19,455,753	\$ 20,026,180
Excess	301,412	286,738	287,988
TOTAL	\$ 18,737,873	\$ 19,742,491	\$ 20,314,168
PROPERTY TAX RATE PER \$1,000 AV:			
(Levied by the City of Redmond)			
Regular	\$ 1.45	\$ 1.33	\$ 1.56
Excess	0.02	0.02	0.02
TOTAL	\$ 1.47	\$ 1.35	\$ 1.58
TOTAL PROPERTY TAX RATE:			
(For a typical Redmond citizen)			
School District #414 (Lake Washington)	\$ 2.33	\$ 2.23	\$ 2.80
State of Washington	\$ 2.13	\$ 1.96	\$ 2.22
City of Redmond	\$ 1.47	\$ 1.35	\$ 1.58
King County	\$ 1.21	\$ 1.10	\$ 1.28
Library District	\$ 0.42	\$ 0.40	\$ 0.46
Hospital District #2 (Evergreen)	\$ 0.45	\$ 0.40	\$ 0.46
Port of Seattle	\$ 0.22	\$ 0.20	\$ 0.22
Emergency Medical Services	\$ 0.30	\$ 0.27	\$ 0.30
Library Capital Facilities	\$ 0.04	\$ 0.04	\$ 0.04
King County Flood Zone	\$ 0.10	\$ 0.09	\$ 0.11
Ferry District	\$ 0.06	\$ 0.05	\$ 0.00
TOTAL	\$ 8.73	\$ 8.08	\$ 9.48
SALES TAX RATES:			
State	6.50%	6.50%	6.50%
State Sales Tax Administration	0.00%	0.15%	0.15%
Transit (Metro/King County)	0.90%	1.40%	1.40%
Criminal Justice	0.10%	0.10%	0.10%
Regional Transit Authority	0.40%	0.40%	0.40%
Vetran's Levy	0.10%	0.10%	0.10%
City of Redmond	0.85%	0.85%	0.85%
TOTAL SALES TAX RATE	8.85%	9.50%	9.50%
King County Food & Beverage	0.50%	0.50%	0.50%
Total Sales tax rate for restaurants/taverns/bar:	9.35%	10.00%	10.00%
UTILITY TAX RATES:			
Electric	6.00%	6.00%	6.00%
Gas	6.00%	6.00%	6.00%
Telephone	6.00%	6.00%	6.00%
Garbage	6.00%	6.00%	6.00%
Cable Television (franchise fee)	5.00%	5.00%	5.00%

**Exhibit 2
SALES TAX**

The City’s overall sales tax base is well balanced. Traditionally, the growth in retail sales has been broadly distributed over the full spectrum of our economy. More recently, the “general retail” sector has lagged behind the others due to a generally weak economy.

Sales Tax by Sector in the City of Redmond



The pie chart below depicts the percent of sales tax revenues remitted by each industry within the City during 2009.

Distribution of Retail Sales Tax within the City (2009)

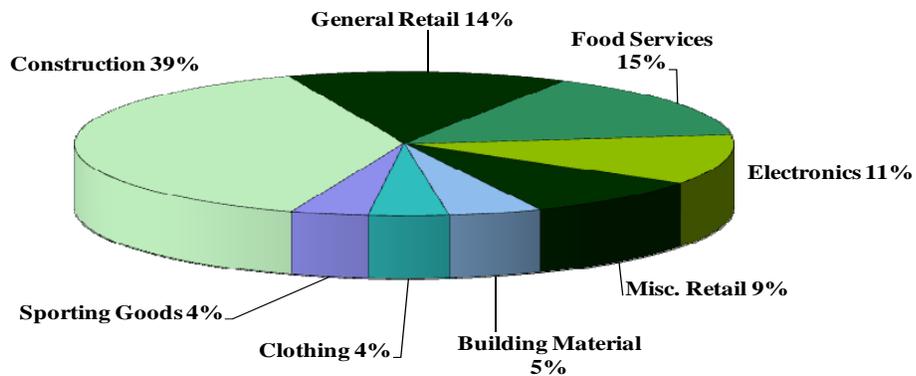


Exhibit 3

PROPERTY TAX

LAW HIGHLIGHTS

State laws regarding the property tax have evolved over the past century. While remaining relatively stable for most of the 20th century, many changes have occurred in the last few years. The property tax laws are often considered to be very complicated and difficult to comprehend, the bullets below provide highlights of the existing property tax laws.

Limits

- The State Constitution limits total regular property taxes to 1% of assessed value or \$10 per \$1,000.
- The State Constitution permits “excess levies” to exceed the 1% limitation. (These are typically voted general obligation bonds, such as for school levies).
- Cities are limited to \$3.60 per \$1,000 of assessed value.
- The maximum increase in annual property tax levies is limited to the Implicit Price Deflator (IPD) or 1% (whichever is less) over the highest amount levied since 1986.
 - Cities that have not previously used all of their available property tax capacity can use it in future years. This is known as “banked capacity.”
 - New construction and newly annexed areas are subject to the previous year’s tax rate and not subject to the IPD or 1% limitations when first added to the tax rolls.
- The Council sets the next year’s tax levy by ordinance.
 - A public hearing is required each year which focuses on the overall financial need for the property tax to pay for services and on the amount of proposed increase for the budget year.

Methodology

- The County Assessor provides assessed values to the County Treasurer as the basis for the tax computation. In King County, the Assessor updates the taxable values each year.
- The Assessor revalues subject properties annually. The reassessments are illustrated in the graph on the next page.
- The County Treasurer assesses the tax each February for that year.
- Assessed values are market driven. The amount that can be levied is set by Council and regulated by state law and the constitution. The levy rate is derived from these other two factors. The following illustrates this dynamic using real information from the City of Redmond and various assumptions for the future.

Redmond received approximately \$701 per \$1,000 of assessed valuation based on a 2010 average priced home as illustrated below.

Property Tax Example Using Average Home Value in Redmond

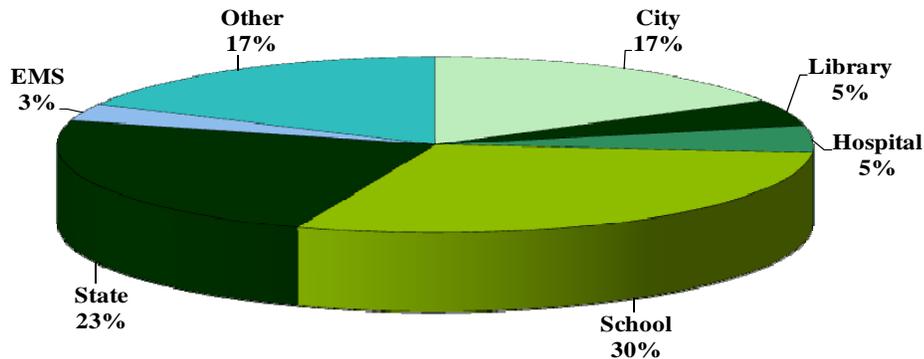
	Actual					Forecast		Notes
	2006	2007	2008	2009	2010	2011	2012	
Redmond Home Value	383,400	413,300	471,600	538,100	614,000	562,400	584,900	(1)
revaluation	8.6%	7.8%	14.1%	14.1%	-8.4%	4.0%	4.0%	
Levy Rate	\$1.21	\$1.15	\$1.45	\$1.29	\$1.70	\$1.70	\$1.70	(2)
City Tax	\$462.00	\$474.47	\$681.74	\$694.15	\$701.09	\$708.10	\$715.18	(3)
Total Taxes	\$3,584.79	\$3,643.08	\$4,115.96	\$4,349.34	\$4,392.84	\$4,436.77	\$4,481.13	(4)
Total Levy Rate	\$9.35	\$8.81	\$8.73	\$8.08	\$9.48	\$9.20	\$8.95	(5)

Notes:

- (1) Actual home values illustrated is the average home value in Redmond as reported by the County Assessor. Forecast home values based on previous year's home value times the revaluation percent.
- (2) Levy rate does not include additional property tax for bond financing approved by voters.
- (3) Based on Levy Rate per \$1,000 of Home Value.
- (4) Assumes 1% growth limit on total taxes which can be affected by voted school levies.
- (5) Based on Redmond Area classified as 2025.

The Total Levy Rate is comprised of the City's Levy, plus additional levy's which are earmarked for State, Schools, Emergency Medical Services (EMS), local libraries and hospital, and other entities. The distribution of property tax revenues is detailed in the pie chart below. For each \$1,000 of assessed valuation, a typical resident paid \$9.48 in 2010 property taxes, the City of Redmond receive \$1.58, or 17% of the total.

Distribution of Property Tax Assessed in Redmond (2010)



Redmond's portion of property taxes is divided into regular and excess levy amounts, allocated as follows:

2011		
Regular Levy	Rate per \$1,000 of AV	
General Fund	\$15,731,052	\$1.18
Parks M&O	714,594	0.05
Parks Levy	656,297	0.05
Police Levy	2,251,097	0.17
Fire Levy	2,342,978	0.18
Total Regular Levy	\$21,696,018	\$1.63
Excess Levy		
Debt Service	\$288,888	\$0.02
Delinquent Taxes	2,889	0.00
Total Excess Levy	\$291,777	\$0.02
TOTAL LEVY	\$21,987,795	\$1.65

- In 2010, total property tax rates in Redmond vary from \$9.11 to \$9.48 per \$1,000 of assessed valuation, depending on a property's school district, hospital district, and status with regard to certain fire and library levies. Additionally, exemptions may apply, subject to age, income and property use. In 2011, the total assessed valuation for the City is \$12.8 billion.

Redmond has experienced an average annual growth rate of 6.6% in assessed valuation over the past 10 years. In 2010, Redmond homeowners paid total property taxes of approximately \$4,400 for all taxing jurisdictions, the amount of property taxes paid by homeowners in other cities ranged from approximately \$2,950 to over \$8,000.

Year	Assessed Valuation (\$millions)	Percent Change in AV	Property Tax Levy (\$millions)
1991	3,150	31.47%	7.73
1992	3,342	6.10%	8.39
1993	3,783	13.20%	8.85
1994	3,872	2.35%	9.43
1995	4,062	4.91%	9.95
1996	4,225	4.01%	10.27
1997	4,445	5.21%	10.59
1998	5,021	12.96%	11.51
1999	5,700	13.52%	12.09
2000	6,232	9.33%	12.20
2001	7,177	15.16%	12.60
2002	8,230	14.67%	13.09
2003	8,591	4.39%	13.44
2004	8,802	2.46%	13.84
2005	9,320	5.89%	14.72
2006	10,311	10.63%	12.70
2007	11,181	8.44%	13.12
2008	12,774	14.25%	18.74
2009	14,514	13.62%	19.55
2010	12,800	-11.81%	21.01

City Levy Rate for Selected King County Cities (2010)

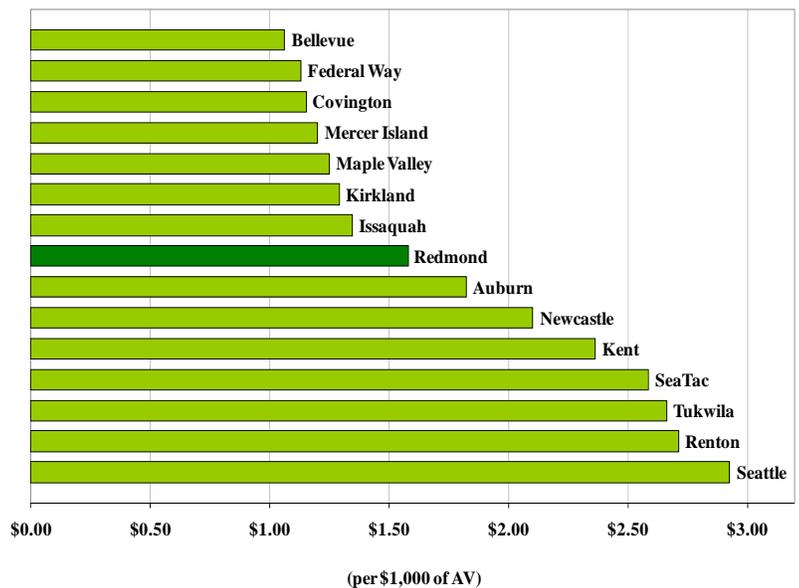


Exhibit 4
SUPPLEMENTAL INFORMATION

DATE OF INCORPORATION	December 31, 1912
FORM OF GOVERNMENT	Mayor – Council
TYPE OF GOVERNMENT	Non-Charter, Code City
AREA	17.14 square miles
NUMBER OF CITY EMPLOYEES	
Authorized for 2011-2012	624.48 (Full-Time Equivalents)

FIRE PROTECTION

Number of Uniformed Personnel	124
Number of Stations	6
Number of Calls for Service (2008)	10,404

ADVANCED LIFE SUPPORT

Number of Uniformed Personnel	33
Number of Medic Units	3.0

POLICE PROTECTION

Number of Police Officers	84
Number of Calls for Service (2010)	24,023

PARKS

Number of Developed Parks	30
Number of Developed Acres	1,203 (including 800-acre Watershed Park)
Number of Undeveloped Parks	8
Number of Undeveloped Acres	106

TRANSPORTATION

Miles of Paved Road (City-Owned)	140.0
Number of Traffic Signals	95

PUBLIC SCHOOLS
Redmond is served primarily by Lake Washington School District #414. A small percentage of students attend Bellevue School District #405.

Number of Schools in City Limits:

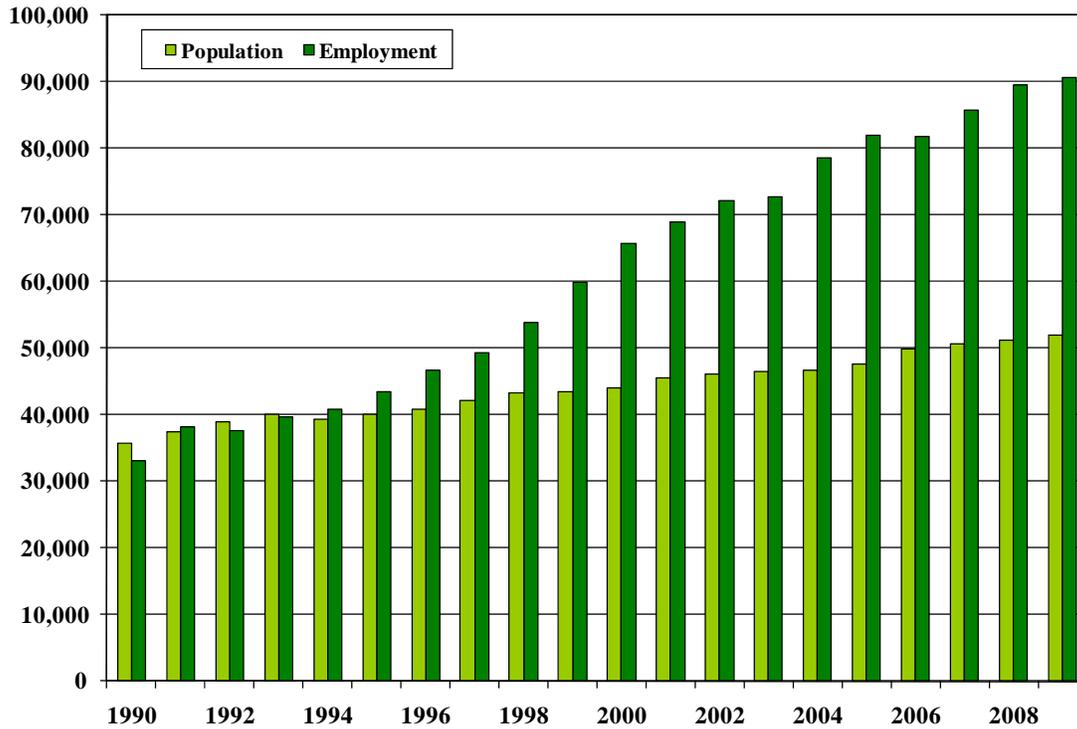
Elementary	6
Junior High	2
High School	1

MISCELLANEOUS STATISTICS

POPULATION

Redmond has grown from a population of 1,426 in 1960 to a population of 51,890 in 2009.

EMPLOYMENT IN CITY LIMITS (2009)



NUMBER OF BUSINESS LICENSES ISSUED (2010)

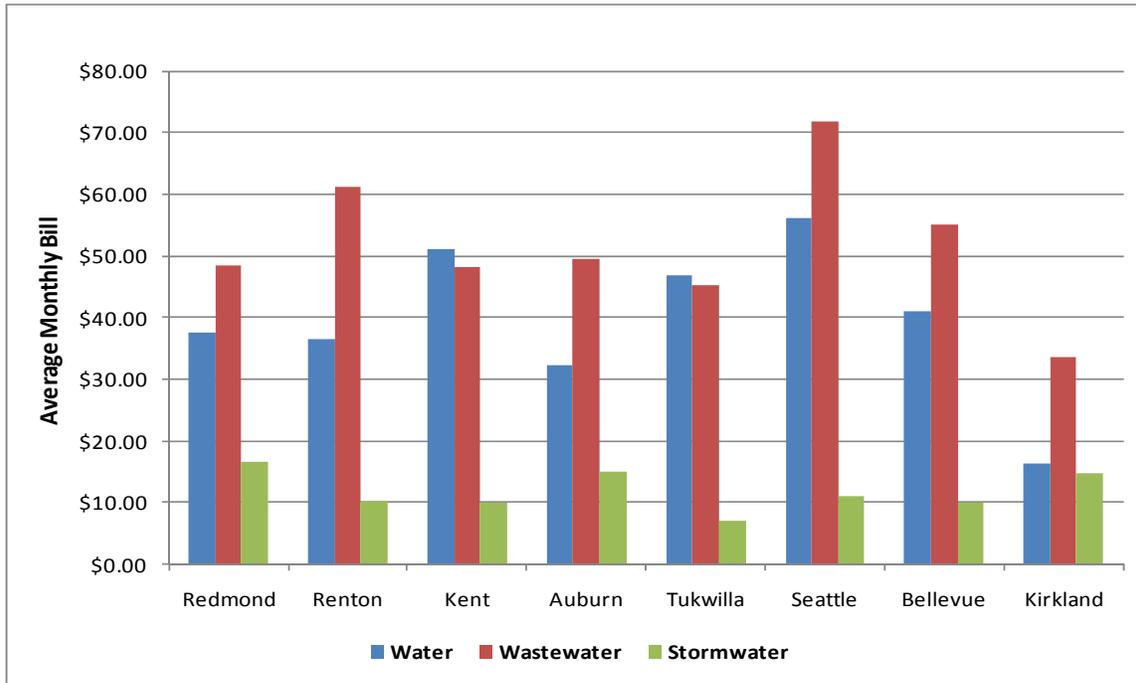
5,398

2010 TOP TEN EMPLOYERS

BUSINESS	Number of Employees (in Redmond)
1 Microsoft Corporation (includes M S N B C)	33,212
2 Genie Industries	1,463
3 AT&T Mobility	1,302
4 Lake Washington School District *	1,187
5 Volt Technical Resources, LLC (includes VMC Consulting)	1,105
6 Wyndham (includes Resort Development, Ownership & Resorts)	799
7 Nintendo of America Inc. (includes Nintendo Software Technology & Technology Development)	743
8 Eurest Dining Services @ Microsoft	732
9 Honeywell	676
10 United Parcel Service	628

* Exempt from business license requirement

Comparison of Selected Cities' Water, Wastewater, and Stormwater Average Monthly Bill for a Single-Family Residential Customer in 2011



Notes:

Stormwater bill for Seattle based on an annual rate of \$134.06, for a parcel under 3,000 sq. ft. Bellevue stormwater bill assumes a single-family lot size of 2,000 sq. ft. or less which is moderately developed. Water bills based on a monthly consumption of 10 ccf per Single-Family Residential customers. Water rates for Kent, Tukwila, and Seattle based on summer rates. Wastewater bills for Bellevue and Seattle assume that approximately 70% of water consumption is wastewater.

King County sets a portion of the wastewater rate known as “Metro”, this is the cost of treating wastewater and was assumed in the budget to be \$36.10 for a single family resident in 2011.

Exhibit 5
2011 HUMAN SERVICES ALLOCATIONS

2011-2012
HUMAN SERVICES FUNDING ALLOCATIONS

Agency	Program	2011 Adopted
Goal 1: Food to Eat and Roof Overhead		
Catholic Community Services of Western Washington	Harrington House	\$5,400
Eastside Baby Corner	Distribution Of Items for Needy Children	\$8,500
Eastside Domestic Violence Program	My Sister's Home Emergency Shelter	\$7,632
Eastside Interfaith Social Concerns Council	Congregations for the Homeless (CFH) Housing	\$7,500
Eastside Interfaith Social Concerns Council	Congregations for the Homeless (CFH) Emergency Shelter	\$7,100
Eastside Interfaith Social Concerns Council	Congregations for the Homeless (CFH) Outreach	\$5,000
Eastside Interfaith Social Concerns Council	Congregations for the Homeless (CFH) Sophia's Home	\$5,000
Eastside Interfaith Social Concerns Council	Congregations for the Homeless (CFH) Sophia's Place	\$5,000
Friends of Youth	Homeless Youth Continuum of Care	\$33,041
Friends of Youth	The Landing Young Adult Shelter	\$5,092
Hopelink	Hopelink Emergency Shelter & Trans Housing	\$14,708
Hopelink	Hopelink Emergency Services	\$12,500
Hopelink	Avondale Park Emergency Shelter & Trans Housing	\$30,467
Senior Services	Meals on Wheels	\$3,090
St. Andrew's Housing Group	Resident Services Program	\$0
The Salvation Army, Eastside Corps	Emergency Assistance Program	\$0
YWCA of Seattle King County Snohomish County	YWCA Eastside Women's Center	\$10,300
YWCA of Seattle King County Snohomish County	YWCA Family Village	\$22,941
<i>SUBTOTAL</i>		<i>\$183,271</i>
Goal 2: Supportive Relationships within Families, Neighborhoods, and Communities		
Assistance League of the Eastside	Operation School Bell	\$6,000
Athletes For Kids	Athletes For Kids	\$0
Catholic Community Services of Western Washington	Volunteer Chore Services	\$7,000
Child Care Resources	Child Care Financial Assistance	\$0
Child Care Resources	Child Care Resource & Referral	\$0
Child Care Resources	Homeless Child Care Program	\$0
Chinese Information and Service Center	International Family Center-Eastside	\$22,554

Agency	Program	2011 Adopted
Crisis Clinic	2-1-1 Community Information Line	\$8,200
Eastside Legal Assistance Program (ELAP)	Eastside Legal Assistance Program (ELAP)	\$16,689
Friends of Youth	Neighborhood School House	\$0
Friends of Youth	Healthy Start	\$6,588
Hopelink	Hopelink Family Development Program	\$13,390
Lake Washington Schools Foundation	Vulnerable student support	\$8,000
YMCA Seattle/ Redmond Elementary	Learning and family support at Redmond Elementary	\$23,000
Youth Eastside Services	Early Intervention for Youth At-Risk	\$66,296
Youth Eastside Services	Family Net	\$23,728
<i>SUBTOTAL</i>		\$201,445
Goal 3: Safe Haven from All Forms of Domestic Violence		
Children's Response Center - Harborview	Children's Response Center - Harborview	\$16,735
Consejo Counseling & Referral Service	North & East King County Latina DV Advocacy Program	\$7,000
Crisis Clinic	Teen Link	\$4,202
Eastside Domestic Violence Program	Community Advocacy Program	\$48,265
King County Sexual Assault Resource Center	Comprehensive Sexual Assault Services	\$5,516
Redmond PD	Voucher Program	\$2,000
<i>SUBTOTAL</i>		\$82,218
Goal 4: Health Care to be as Physically and Mentally Fit as Possible		
Crisis Clinic	24-Hour Crisis Line	\$8,253
Elder and Adult Day Services	Comprehensive Adult Day Health Services	\$9,035
HealthPoint/ Dental Program	Primary Medical Program	\$23,533
HealthPoint/ Medical Program	Healthcare for the needy	\$25,530
NAMI Eastside	Education, Support, Advocacy	\$9,500
NAMI Eastside	HERO House	\$7,500
Senior Services	Volunteer Transportation	\$4,494
Sound Mental Health	Eastside Counseling for Low Income Clients	\$12,000
Sound Mental Health	Children's Community Services (CCS)	\$10,506
<i>SUBTOTAL</i>		\$110,351
Goal 5: Education and Job Skills to Lead an Independent Life		
AtWork!	Community Liaison	\$5,627
Child Care Resources	Child care financial assistance	\$33,000
Child Care Resources	Child care information and referral	\$15,318
Child Care Resources	Homeless child care	\$5,000

Agency	Program	2011 Adopted
Hopelink	Hopelink Adult Education Program	\$12,000
Jewish Family Service	Refugee and Immigrant Service Center	\$5,795
Kindering Center	Early Childhood Consultation Program	\$11,767
<i>SUBTOTAL</i>		\$88,507
GRAND TOTAL		\$665,792

DEBT SUMMARY
2011-2012 OPERATING BUDGET
CITY OF REDMOND

MUNICIPAL DEBT CAPACITY

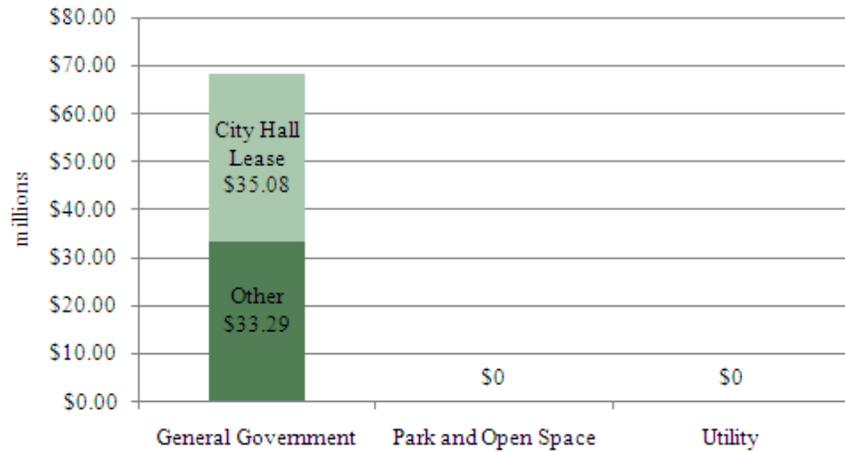
General Obligation Debt Capacity and Outstanding Obligations

According to Washington State law, voters may approve general obligation debt issues of up to 7.5% of the City's assessed valuation. This 7.5% debt capacity is allocated evenly between general government purposes, parks and open space, and utilities, resulting in a 2.5% or \$320 million limit for each. Within the 2.5% limit, the Council has the authority to issue bonds and/or lease purchase agreements without voter approval for a combined total of up to 1.5% of the City's assessed valuation. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

As of January 1, 2011, the City has \$68.4 million of debt outstanding for general government purposes. This is well below the legally allowed general government debt capacity and includes general obligation bonds, State of Washington public works trust fund loans, and lease payments for City Hall. The full capacity of \$320 million is available for parks and open space as well as utility general obligation debt. The chart below graphically depicts current debt capacity by government purpose. A detailed listing of the City's general obligation bond issues can be found on the next page.

Although the City can legally issue up to 7.5% of its assessed valuation, bond-rating agencies have a lower threshold for an acceptable debt capacity. Bond rating agencies use several criteria for determining the level of debt a city can support. Two common ratios rating agencies refer to are overall net debt per capita and overall net debt as a percent of assessed value (also referred to as market value). Redmond's current net debt per capita is considered low at \$1,274 based on a population of 53,680 as is the overall net debt at .53% of assessed value.

**General Obligation Debt Capacity
As of January 1, 2011**



The following table provides a detailed summary of the \$68.4 million in general obligation debt outstanding, which includes one voter approved levy, Council-approved general obligation notes as well as other contractual and lease payments.

**Outstanding Debt
Long-Term Borrowing
(as of January 1, 2011)**

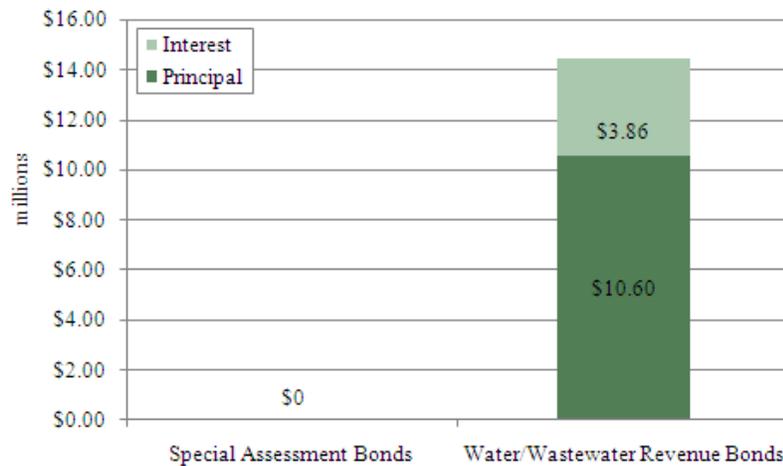
Total General Obligation Debt Capacity **\$959,978,201**

	Date of Issue	Date of Maturity	Amount Issued	Outstanding Amount
Limited Tax General Obligations (LTGO)				
2004 Lease Obligation	4/4/2004	12/1/2035	\$39,230,000	\$35,080,000
2008 LTGO Bonds - Bear Creek/Other Transportation Projects	9/4/2008	12/1/2028	\$33,935,000	\$31,645,000
LTGO Bond Total			\$73,165,000	\$66,725,000
Unlimited Tax General Obligations (UTGO)				
2008 UTGO Refunding Bonds	9/4/2008	6/1/2013	\$1,315,000	\$815,000
Public Works Trust Fund Loans				
Union Hill Road Bridge Replacement	1991	2011	\$700,000	\$39,068
76th/185th Intersection Reconstruction	1991	2011	\$683,689	\$37,906
148th Avenue NE Rehabilitation	1993	2013	\$2,475,510	\$391,715
Willows Road to 116th	1995	2015	\$1,170,000	\$359,428
Public Works Trust Fund Loans Total			\$5,029,199	\$828,117
Total Debt Outstanding			\$79,509,199	\$68,368,117
Remaining General Obligation Debt Capacity				\$891,610,084

Other Long-Term Debt

In addition to general obligation debt, the City utilizes other long-term debt instruments, including special assessment and revenue bonds. While not a direct responsibility of the City, special assessment bonds are used to finance public improvements that benefit a specified group of property owners, and are funded from the collection of special assessment payments. Currently the City has no outstanding assessment bonds. Revenue bonds are primarily used to finance utility capital improvement projects, and are payable from revenues generated by the water and sewer utilities. The following chart summarizes the current revenue debt obligation.

OTHER DEBT SERVICE REQUIREMENTS TO MATURITY As of January 1, 2011



The Revenue Bonds are budgeted in the Water/Wastewater Operations & Maintenance Fund and were issued for the purpose of upgrading and improving the City's utilities' facilities including the replacement of two wells, extension of the southeast Redmond transmission main, development of a large pressure reducing valve station, and upgrading the Reservoir Park pump station and reservoir. Final payment on these bonds will be in 2023.

In the future, the City expects to issue approximately \$20 million in revenue bonds to fund improvements in its surface water system to support the Downtown and Overlake Urban Centers.

BUDGET GLOSSARY

2011-2012 OPERATING BUDGET

CITY OF REDMOND

Accounting System: The set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis Accounting: Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. Enterprise funds of the City use this basis for accounting. See also Modified Accrual Basis.

Advance Refunding Bonds: Bonds issued to retire an outstanding bond issue prior to the date on which the outstanding bonds become due.

Agency Funds: A fund used to account for assets held by a government on behalf of individuals, private organizations, other governments, or funds.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: An authorization made by the City Council that allows expenditures of government resources. Appropriations are typically granted for a one-year period.

Appropriation Ordinance: The official legal document approved by the City Council authorizing the expenditure of resources.

Assessed Valuation: The estimated value of real and personal property used by the King County Assessor as the basis for levying property taxes.

Asset: Resources owned or held by governments that have monetary value.

Budgeting, Accounting, Reporting System (BARS): The prescribed and required reporting system for all governmental entities in the State of Washington.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues, less the previous year's expenditures.

Benchmark: A measure of results against which an organization compares itself. Typically the benchmark is the level of results achieved in an organization using an accepted best practice.

Biennial Budget: The financial and operating plan for the City that establishes a two-year appropriation in accordance with Washington State law.

Budget: A composite of strategic decisions made by elected leaders for how to best use resources to achieve the Priorities of its citizens.

Bond (Debt Instrument): A written promise to pay a specified sum of money at a specified future date, at a specified interest rate. Bonds are ordinarily used to finance capital facilities. Redmond typically issues general obligation, revenue, or special assessment bonds.

Budgeting by Priorities: A process, originally designed by the Public Strategies Group, for creating budgets that focus on achieving specific results with strategies that provide the highest value for the dollar.

Budget Calendar: The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Message: A written explanation by the Mayor of the budget. The budget message explains principal budget and policy issues, as well as presents an overview of the Mayor's budget recommendations.

Causal Factor: Something that contributes to a Priority happening (or prevents it from happening). It should be based on evidence (research, experience, or sound logic). It does not need to be something that government in general - or the jurisdiction - is responsible for, or has control over. The causal factors are presented visually as a “cause and effect map” showing their connection to the Priority.

Cause and Effect Map: A visual representation of the pathway to the Priority. Using words or images, it helps viewers understand the cause-effect connection between activities, strategies, factors and the Priority. Backed by evidence, it quickly communicates what is known to work in accomplishing the Priority. Cause and effect maps are included in Requests for Offers.

Capital Facilities Plan (CFP): A planning document required by the Growth Management Act that addresses capital projects and anticipated sources of funding over a six-year period.

Capital Improvement Program (CIP): A budget and planning process used by the City to determine what capital projects will be carried out during the next six-year period. The first year of the six is included in the annual operating budget, and the remaining years' projections are updated annually.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Outlay: Expenditures that result in the acquisition of or addition to fixed assets. Examples include land, buildings, machinery, equipment, and construction projects.

Citizen: A general term which is meant to include residents and businesses too.

Comprehensive Annual Financial Report (CAFR): The official financial report of a government. It includes the State Auditor's audit opinion, as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued solely upon the approval of the Council. Councilmanic bonds may not exceed 1.5% of assessed valuation.

Dashboard: The high-level summary measures that illustrate results for the City's priorities as a whole.

Debt Service: Payment of interest and principal to holders of the City's debt instruments.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Development-Related Fees: Fees and charges generated by building, development, and growth in a community. Included are building and street permits, development review fees, zoning, platting, and subdivision fees.

Encumbrance: The commitment of appropriated funds to purchase an item or service. In a cash budget, such as the City of Redmond's General Fund, expenditures are recognized only when the cash payments for the cost of goods received or services rendered are made.

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are recognized when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments are made.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

Financial Forecast (Six-Year): Estimates of future revenues and expenditures to help project the long-range financial condition of the General Fund.

Fixed Assets: Assets that are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery, and equipment. Fixed assets are also called capital assets.

Full-Time Equivalent (FTE): Expresses staff in terms of full-time (40 hours per week) employment. For example, a person who works 40 hours per week is described as 1 FTE. An employee who works 20 hours per week calculates to a 0.5 FTE (20 hours divided by 40 hours).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities.

Fund Balance: The excess of a fund's assets over its liabilities.

Generally Accepted Accounting Principles (GAAP): Both industry and governments use GAAP as standards for accounting and reporting financial activity. The Governmental Accounting Standards Board (GASB) currently sets government GAAP. Adherence to GAAP assures that financial reports of all state and local governments contain the same type of financial statements and disclosure, for the same categories and type of funds as well as account groups, based on the same measurement and classification criteria.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment.

Growth Management Act (GMA): Comprehensive Washington State legislation that requires cities and counties to undergo a prescribed planning process to accommodate projected population growth. Examples of the planning process include defining the levels of service city government will provide to its citizens, developing a six-year capital facilities plan, and determining how to fund existing capital deficiencies.

International Association of Firefighters (IAFF): Bargaining unit that represents all commissioned fire personnel below the level of Deputy Fire Chief.

Improvements: Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains, and sewers.

Innovations Fund: Money specifically allocated to invest in one-time changes focused on improvement.

Interfund Payments: Expenditures made to other City funds for services rendered.

Intergovernmental Revenue: Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments.

Interlocal Agreement: A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City.

Law Enforcement Officers and Firefighters (LEOFF): The retirement system provided for all police officers and firefighters by the State of Washington.

Lease-Purchase Agreements: Contractual agreements which are termed "leases," but which in substance amount to purchase contracts.

Level of Service (LOS): The Growth Management Act requires cities and counties to establish a level of service for five functional areas (Parks, Fire, Police, Utilities, and Transportation). Examples of levels of service might be: one police officer per population of 1,000, a fire or emergency response time of no greater than five minutes, or one acre of community park per 1,000 population. The levels of service are defined by the City Council and become the basis for the Capital Facilities Plan. The City's inability to meet its designated level of service will bar further development until the deficiency is removed, or the level of service is redefined.

Levy: Verb - To impose taxes, special assessments, or service charges for the support of government activities. Noun - The total amount of taxes, special assessments, or service charges imposed by a government.

Limited-Duration: An individual hired full or part-time for a specific project or purpose with an employment period that has a specified ending date. The Mayor and City Council approve requests for limited duration FTE's.

Local Improvement District (LID): A local improvement district is an area where an improvement is authorized that will benefit selected property owners, and the cost is passed on to property owners through special assessments.

Long-Term External Debt: Debt borrowed from a source outside the City with a maturity of more than one year after the date of issuance.

Maintenance and Operations Center (MOC): The facility that is the base for most of the City's field operations staff for Public Works and Parks. Also located at the MOC is the City's vehicle maintenance shop.

Maintenance and Operating (M&O) Costs: Expenditures that represent amounts paid for supplies (e.g. office supplies, repair and maintenance supplies, minor equipment, and software), and other services (e.g. ongoing contracts, professional services, communication, utilities, and intergovernmental services).

Measure: A numerical expression documenting the quality or quantity of a resource, process or product, or the impact of the process or product.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures for the most part are recognized when the related fund liability is incurred except for prepayments, accumulated employee leave, and long-term debt. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See also Accrual Basis Accounting.

Object: An expenditure classification, which refers to the type of item purchased, or the service obtained. Examples include personnel services, contractual services, materials, and supplies.

Offer: A proposal by a Department in response to a Request for Offers indicating what they will do to produce the Priority, how much it will cost, and how success will be measured.

Operating Budget: The operating budget is the primary means by which most of the acquisition, spending, and service delivery activities of a government are controlled. Law requires the use of annual operating budgets.

Operating Transfer: Routine or recurring transfers of assets between funds which support the normal operations of the recipient fund.

Other Services and Charges: An expenditure classification which includes professional services, communication, travel, advertising, rentals, leases, insurance, public utility services, and repairs and maintenance.

Performance Measure: A numerical expression documenting some aspect of the output or outcomes of an activity, service, process or program.

Personnel Benefits: Those benefits paid by the City as conditions of employment. Examples include insurance and retirement benefits.

Policy: A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

Price of Government (POG): The sum of all taxes, fees, and charges collected by all sectors of government divided by the aggregate personal income of the government's jurisdiction. The calculation is used to define the band within which residents are willing to pay for government services.

Priority: A statement indicating what citizens want from their government.

Property Tax Levy – Regular: Represents the amount of property tax allowable under State law which the City may levy annually without approval by the City's registered voters. State law fixes the maximum levy in dollars per \$1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase.

Property Tax Levy – Excess: Represents the amount of property tax which a city government may charge in excess of the "regular levy" upon the approval of this tax by a vote of the people. Cities most commonly use the revenue to pay the annual costs of voter-approved general obligation bonds. State law imposes a maximum limit on the dollar amount of such bonds which a city may have outstanding at any one time.

Public Employees Retirement System (PERS): Retirement benefits provided by the State of Washington for all city employees except police and fire.

Redmond City Hall Employees Association (RCHEA): The largest of the City's five bargaining units representing predominantly clerical, professional, and technical positions.

Redmond Police Officers Association (RPOA): Bargaining unit representing all City of Redmond commissioned police officers below the rank of lieutenant.

Redmond Police Support: Bargaining unit representing non-commissioned police support staff including dispatchers, record specialists, crime analyst, and evidence technician.

Revised Code of Washington (RCW): The RCW is Washington State Law.

Request for Offers (RFOs): Requests for Offers are prepared by the Results Team and include a description of the Priority sought, the cause and effect map, three indicators, and purchasing strategies. RFOs show a Results Team's understanding of what is most likely to achieve a Priority and how that would be measured. The RFOs are used as the basis for Departments to make offers.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, interfund transfers, and the beginning fund balance.

Results Team: A group designated to create Requests for Offers, to rank offers based on evidence of effectiveness and to recommend the market basket of offers to buy.

Revenue: Income received by the City to support community services. This income may be in the form of taxes, fees, user charges, grants, fines, and interest.

Revenue Bonds: Bonds issued pledging future revenues (usually water, sewer, or drainage charges) to cover debt payments.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a fiscal year.

Scalability: The process by which Departments indicate how much of a result they can produce at various price levels. Sometimes contrasted with “thinning the soup” where reductions in funds are made, but no change in expectations regarding service levels.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments such as local improvement districts.

Supplemental Appropriation: An appropriation approved by the Council after the initial budget is adopted.

Supplemental Employee: An employees hired directly by the City for other than regular positions. Supplemental employees may be used to fill-in for regular employees during absences or vacations, temporarily fill a regular position pending the hiring of a regular employee, meet peak workload needs or staff special projects.

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory, resale items, small tools, and equipment.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Urban Planned Development (UPD): The residential, commercial, and office development that is located in unincorporated King County between Union Hill Road and Novelty Hill Road. The City agreed to provide water and sewer services to the UPD area in 1992.

User Charge: The payment or fee for direct receipt of a public service by the party who benefits from the service.

Vision Statement: An inspiring, challenging and meaningful statement that describes the future of the organization as seen through the eyes of the customers, stakeholders, employees, and citizens.