SPECIAL REVENUE FUNDS

BUDGET OVERVIEW

Fund #	FundName	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
110	Recreation Activity	$3,250,276	$4,344,726	$1,094,450	33.7%	16.8%
111	Arts Activity	$421,675	$598,827	$177,152	42.0%	21.0%
112	Parks M&O	$1,744,902	$1,899,473	$154,571	8.9%	4.4%
113	Special Events	$637,147	$673,902	$36,755	5.8%	2.9%
117	Cable Access	$1,229,118	$1,438,619	$209,501	17.0%	8.5%
118	Operating Grants	$4,423,817	$3,964,464	($459,353)	-10.4%	-5.2%
119	Human Services	$1,392,856	$1,239,532	($153,324)	-11.0%	-5.5%
120	Fire Equipment Reserves	$2,638,172	$3,952,358	$1,314,186	49.8%	24.9%
121	Operating Reserves	$5,118,991	$6,583,636	$1,464,645	28.6%	14.3%
122	ALS	$9,293,416	$10,071,432	$778,016	8.4%	4.2%
124	Aid Car Donation	$177,546	$153,826	($23,720)	-13.4%	-6.7%
125	Real Estate Excise Tax	$9,864,924	$15,313,407	$5,448,483	55.2%	27.6%
126	Drug Enforcement	$79,650	$79,571	($79)	-0.1%	0.0%
127	Capital Equipment Reserve	$3,500,162	$4,720,605	$1,220,443	34.9%	17.4%
128	Emergency Dispatch	$19,082	$0	($19,082)	-100.0%	-50.0%
130	Business Tax	$12,078,988	$12,325,464	$246,476	2.0%	1.0%
131	Hotel Motel	$619,193	$779,427	$160,234	25.9%	12.9%
140	Solid Waste/Recycling	$1,441,708	$1,460,024	$18,316	1.3%	0.6%
Grand Total		**$57,931,623**	**$69,599,293**	**$11,667,670**	**20.1%**	**10.1%**

FTE OVERVIEW

Funds	2005-06 Budget	2007-08 Budget	FTE Δ
Recreation Activity	8.92	9.92	1.00
Arts Activity	0.52	0.52	0.00
Park M&O	6.73	6.73	0.00
Operating Grants	3.25	3.25	0.00
Human Services	0.34	0.34	0.00
ALS Fund	33.00	33.00	0.00
Solid Waste Recycling	2.26	2.26	0.00
Total	**55.02**	**56.02**	**1.00**

Recreation Activity: New position added to support class operations at ORSCC. Class fees will be used to offset the cost of this position.

MAJOR FUND CHANGES

- Recreation Activity Fund up $1.1M
  - Increased demand for classes results in 23% increase in class fees which is used to support expansion of class offerings.
  - Increased demand for facility rental results in over a 50% increase in rental fees.
  - New Program:

    Program Coordinator position (1.0 FTE; $9,920) **- APPROVED**

    This position will provide important benefits to the Old Redmond Schoolhouse Community Center (ORSCC). In the last 6 years since the Community Center has opened, the demand for programming and rental space has increased approximately 30% each year. Since no permanent program staff has been allocated in that time, the Parks & Recreation department has utilized supplement staff in order to cover key operating hours. While there have been no incidents thus far that has negatively impacted the City, the risks are present. The other recreation centers (Senior Center & Teen Center) have regular staffing for all the hours of operation yet the City's largest and busiest community center currently does not. This position would focus on enhancing the community center as a key gathering place for programs, rentals, and events. There is a need for expanded coverage for programming in the afternoon, evening, and weekend hours, which would provide a much needed link toward achieving our goal of quality service to our community during these operational hours. If this position is not funded, the City will be limiting its ability to meet programming and rental demands as well as not providing the same level of supervision and management coverage as our other facilities. The addition of this position would generate an additional $120,000 in revenue which would offset most of the cost of this position.

- Arts Activity Fund up $177,000
  - Budgeted increase in donation revenue to support more capital outlays for art.
  - Continuation of $1.50 per capita transfer. Total contribution increased by $8,000 in 2007-2008 due to forecasted population change.

- Parks Maintenance and Operations up $155,000
  - Implementation of shelter and sports field usage maintenance fees.
  - Includes 1% increase in property taxes for 2007 and 2008.

- Special Events Fund up $37,000
  - Council eliminated ongoing funding for community events and used one-time money to support these activities in 2007-08. In addition, Council reduced the level of funding from $215,000 to $197,359.

- Small increases in grants/donations and fees.

- Cable Access Fund up $209,000
  - Increase in capital contributions of $75,000.
  - Increase in investment interest of $66,000.
  - Supplies increased primarily because of carryover dollars from previous years.
  - Machinery and equipment costs down in 2007-08 due to eliminating one-time purchases in 2005-06 to set up the production studio and equip the mobile van.

- Operating Grants Fund down $459,000
  - Reduction in grant funding for Commute Trip Reduction and Transportation Demand Management activities.

- Human Services Grant Fund down $153,000
  - Decrease of $233,000 in CDBG federal/state grant revenue since these funds are now distributed by King County rather than individual cities.
  - Human Services per capita transfer is $10.40 in 2007 and $10.62 in 2008 plus an additional contribution for the domestic violence prevention program of $74,000.
  - Decrease in expenditures of 11% from the previous biennium in professional services and salaries in order to bring expenses in line with reduced grant money.

- Fire Equipment Replacement Reserve up $1.3M
  - Fire CIP to contribute additional $500,000 per biennium to avoid anticipated deficit in 2011.
  - Machinery and equipment to be replaced according to replacement schedule and maintenance policies. Replacements in 2007-08 include an aid car, one rescue vehicle, and one command vehicle.

- Operating Reserves Fund up $1.5M
  - $678,000 transfer in from General Fund to maintain operating reserve at 8.5% per City fiscal policy. The reserve will increase from $4.2 million to $4.9 million in 2007-08.
  - Building reserves restored to 25% of development review costs due to increased activity ($696k). Reserve increases from $400,000 to $1.1 million in 2007-08.
  - The City has a state mandated obligation to pay medical costs for LEOFF 1 employees until death. The City has 25 retirees and 7 active LEOFF 1 employees. The reserve for this group increased $90,000 from $491,000 to $581,000 in 2007-08. The LEOFF 1 reserve is being funded by contributions from the Medical Self-Insurance Fund.
  - Assumes $140,000 transfer in from Medical Self Insurance fund for LEOFF 1 consistent with the 2005-06 biennium.

- Advanced Life Support Fund up $778,000
  - Assumes King County EMS Levy which expires in 2007 to be reauthorized at $0.30 per $1,000 of assessed valuation. Redmond is expected to receive from King County, increases sufficient to cover the full cost of the Medic One program in 2007-08.
  - King County allocation to Redmond Medic 35 is based on 3 full units, operating since June 2005.
  - Overtime expenses significantly reduced as 3 paramedics completed 9-month training in July 2006. This program is now fully staffed.

- Real Estate Excise Tax Fund up $5.4M
  - Historically, revenue in this fund has been under-budgeted. 2007-2008 reflects a more realistic expectation of results.
  - Increase due to higher real estate values and transaction volume.

- Capital Equipment Replacement Reserve up $525,000
  - This fund protects general City assets with a historical value of over $10 million (replacement value is higher).
  - Council increased the allocation to this fund by $525,000. This is $675,000 less than the Preliminary Budget proposal of $1.2 million.
  - City will need to continue to increase contributions in the future to ensure adequate dollars are available for future asset replacement.

- Business Tax Fund up $246,000
  - Assumes current tax of $55 is reinstated permanently. Total business tax in 2007-08 is proposed at $90; $35 in the General Fund and $55 to transportation.
  - Modest growth in the number of taxable employees.

- Hotel/Motel Tax Fund up $160,000
  - Increase in revenue due to carryover money from 2005-06 biennium and anticipated hotel/motel tax collections for 2007-08.
  - Money is used to promote tourism activities based on recommendations of The Lodging Tax Advisory Committee.
  - Transfers to the Arts Activity Fund and the Special Events Fund are for tourism promotion, especially on weekends.

110 - RECREATION ACTIVITY FUND

REVENUE SUMMARY BY OBJECT

RECREATION ACTIVITY	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning fund balance	$144,276	$587,726	$443,450	307.4%	153.7%
Federal/State Grants	$8,000	$0	($8,000)	-100.0%	-50.0%
Investment Interest	$12,000	$38,000	$26,000	216.7%	108.3%
Facility Use/Rent	$277,000	$369,000	$92,000	33.2%	16.6%
Recreation Class Fees	$2,779,000	$3,320,000	$541,000	19.5%	9.7%
Other	$30,000	$30,000	$0	0.0%	0.0%
Grand Total	**$3,250,276**	**$4,344,726**	**$1,094,450**	**33.7%**	**16.8%**

EXPENDITURE SUMMARY BY OBJECT

RECREATION ACTIVITY	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$870,968	$1,079,249	$208,281	23.9%	12.0%
Overtime	$9,500	$10,251	$751	7.9%	4.0%
Supplemental Help	$690,000	$739,775	$49,775	7.2%	3.6%
Other Compensation	$400	$400	$0	0.0%	0.0%
Salaries Total	**$1,570,868**	**$1,829,675**	**$258,807**	**16.5%**	**8.2%**
Benefits					
MEBT	$102,330	$112,672	$10,342	10.1%	5.1%
PERS	$20,179	$74,472	$54,293	269.1%	134.5%
Benefits - Medical Premiums	$153,044	$186,349	$33,305	21.8%	10.9%
Benefits - Worker's Compensation	$64,261	$67,520	$3,259	5.1%	2.5%
Other Benefits	$3,954	$4,507	$553	14.0%	7.0%
Benefits Total	**$343,768**	**$445,520**	**$101,752**	**29.6%**	**14.8%**
Supplies					
Small Tools/Equip/Hardw/Softw	$16,800	$19,137	$2,337	13.9%	7.0%
Office and Other Supplies	$400	$415	$15	3.8%	1.9%
Repairs/Maintenance Supplies	$244,000	$213,436	($30,564)	-12.5%	-6.3%
Supplies Total	**$261,200**	**$232,988**	**($28,212)**	**-10.8%**	**-5.4%**
Professional Services					
Professional Services	$642,000	$868,304	$226,304	35.2%	17.6%
Communications	$34,500	$35,841	$1,341	3.9%	1.9%
Travel	$4,200	$6,962	$2,762	65.8%	32.9%
Repairs - Outside	$3,000	$3,316	$316	10.5%	5.3%
Other Services and Charges	$159,000	$174,628	$15,628	9.8%	4.9%
Professional Services Total	**$842,700**	**$1,089,051**	**$246,351**	**29.2%**	**14.6%**
Intergovernmental Services Total	**$38,000**	**$40,123**	**$2,123**	**5.6%**	**2.8%**
Ending Fund Balance					
Reserves	$173,680	$707,369	$533,689	307.3%	153.6%
Salary and Benefit Contingency	$20,060	$0	($20,060)	-100.0%	-50.0%
Ending Fund Balance Total	**$193,740**	**$707,369**	**$513,629**	**265.1%**	**132.6%**
Grand Total	**$3,250,276**	**$4,344,726**	**$1,094,450**	**33.7%**	**16.8%**

111 - ARTS ACTIVITY FUND

REVENUE SUMMARY BY OBJECT

ARTS ACTIVITY	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning fund balance	$145,491	$229,873	$84,382	58.0%	29.0%
Grants and Donations	$69,100	$85,000	$15,900	23.0%	11.5%
Investment Interest	$6,200	$6,000	($200)	-3.2%	-1.6%
Facility Use/Rent	$3,000	$7,000	$4,000	133.3%	66.7%
GF Arts Activity Transfer	$182,784	$190,754	$7,970	4.4%	2.2%
Hotel Fund Transfer	$0	$34,000	$34,000	n/a	n/a
Other	$15,100	$46,200	$31,100	206.0%	103.0%
Grand Total	**$421,675**	**$598,827**	**$177,152**	**42.0%**	**21.0%**

EXPENDITURE SUMMARY BY OBJECT

ARTS ACTIVITY	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$67,362	$72,715	$5,353	7.9%	4.0%
Overtime	$450	$0	($450)	-100.0%	-50.0%
Supplemental Help	$3,808	$4,220	$412	10.8%	5.4%
Salaries Total	**$71,620**	**$76,935**	**$5,315**	**7.4%**	**3.7%**
Benefits					
MEBT	$5,332	$5,563	$231	4.3%	2.2%
PERS	$1,000	$4,891	$3,891	389.1%	194.6%
Benefits - Medical Premiums	$11,108	$13,222	$2,114	19.0%	9.5%
Benefits - Worker's Compensation	$400	$416	$16	4.0%	2.0%
Other Benefits	$230	$500	$270	117.4%	58.7%
Benefits Total	**$18,070**	**$24,592**	**$6,522**	**36.1%**	**18.0%**
Supplies					
Small Tools/Equip/Hardw/Softw	$200	$2,225	$2,025	1012.5%	506.3%
Office and Other Supplies	$1,450	$1,450	$0	0.0%	0.0%
Repairs/Maintenance Supplies	$4,800	$4,800	$0	0.0%	0.0%
Supplies Total	**$6,450**	**$8,475**	**$2,025**	**31.4%**	**15.7%**
Professional Services					
Professional Services	$157,550	$152,980	($4,570)	-2.9%	-1.5%
Legal Services	$0	$0	$0		
Communications	$8,350	$10,072	$1,722	20.6%	10.3%
Travel	$550	$650	$100	18.2%	9.1%
Repairs - Outside	$2,000	$3,000	$1,000	50.0%	25.0%
Other Services and Charges	$46,450	$52,650	$6,200	13.3%	6.7%
Professional Services Total	**$214,900**	**$219,352**	**$4,452**	**2.1%**	**1.0%**
Capital Purchases Total	**$50,739**	**$105,687**	**$54,948**	108.3%	54.1%
Ending Fund Balance					
Reserves	$58,295	$163,786	$105,491	181.0%	90.5%
Salary and Benefit Contingency	$1,601	$0	($1,601)	-100.0%	-50.0%
Ending Fund Balance Total	**$59,896**	**$163,786**	**$103,890**	**173.5%**	**86.7%**
Grand Total	**$421,675**	**$598,827**	**$177,152**	**42.0%**	**21.0%**

112 - PARKS MAINTENANCE AND OPERATION FUND

REVENUE SUMMARY BY OBJECT

PARKS M&O	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning fund balance	$282,138	$341,450	$59,312	21.0%	10.5%
Property Tax	$1,333,030	$1,380,289	$47,259	3.5%	1.8%
Grants and Donations	$50,000	$0	($50,000)	-100.0%	-50.0%
Investment Interest	$4,000	$5,000	$1,000	25.0%	12.5%
Telecom Lease	$24,334	$24,334	$0	0.0%	0.0%
User Fees	$0	$100,000	$100,000	n/a	n/a
Other	$51,400	$48,400	($3,000)	-5.8%	-2.9%
Grand Total	**$1,744,902**	**$1,899,473**	**$154,571**	**8.9%**	**4.4%**

EXPENDITURE SUMMARY BY OBJECT

PARKS M&O	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$623,694	$642,074	$18,380	2.9%	1.5%
Overtime	$13,000	$12,000	($1,000)	-7.7%	-3.8%
Supplemental Help	$195,600	$215,600	$20,000	10.2%	5.1%
Salaries Total	**$832,294**	**$869,674**	**$37,380**	**4.5%**	**2.2%**
Benefits					
MEBT	$56,645	$49,119	($7,526)	-13.3%	-6.6%
PERS	$11,372	$42,810	$31,438	276.5%	138.2%
Benefits - Medical Premiums	$104,099	$144,091	$39,992	38.4%	19.2%
Benefits - Worker's Compensation	$39,796	$28,262	($11,534)	-29.0%	-14.5%
Other Benefits	$14,684	$14,614	($70)	-0.5%	-0.2%
Benefits Total	**$226,596**	**$278,896**	**$52,300**	**23.1%**	**11.5%**
Supplies					
Small Tools/Equip/Hardw/Softw	$16,408	$18,090	$1,682	10.3%	5.1%
Office and Other Supplies	$1,500	$1,500	$0	0.0%	0.0%
Repairs/Maintenance Supplies	$147,663	$136,512	($11,151)	-7.6%	-3.8%
Supplies Total	**$165,571**	**$156,102**	**($9,469)**	**-5.7%**	**-2.9%**
Professional Services					
Professional Services	$4,000	$4,000	$0	0.0%	0.0%
Communications	$19,200	$19,200	$0	0.0%	0.0%
Travel	$4,360	$4,360	$0	0.0%	0.0%
Utilities	$400	$400	$0	0.0%	0.0%
Repairs - Outside	$252,206	$179,910	($72,296)	-28.7%	-14.3%
Other Services and Charges	$49,607	$48,830	($777)	-1.6%	-0.8%
Professional Services Total	**$329,773**	**$256,700**	**($73,073)**	**-22.2%**	**-11.1%**
Interfund Transfers Total	**$35,378**	**$38,621**	$3,243	**9.2%**	**4.6%**
Ending Fund Balance					
Reserves	$130,113	$279,080	$148,967	114.5%	57.2%
Salary and Benefit Contingency	$25,177	$20,400	($4,777)	-19.0%	-9.5%
Ending Fund Balance Total	**$155,290**	**$299,480**	**$144,190**	**92.9%**	**46.4%**
Grand Total	**$1,744,902**	**$1,899,473**	**$154,571**	**8.9%**	**4.4%**

113 - SPECIAL EVENTS FUND

REVENUE SUMMARY BY OBJECT

SPECIAL EVENTS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	2-year % change
Beginning fund balance	$22,247	$11,954	($10,293)	-46.3%	-23.1%
Grants and Donations	$156,000	$208,448	$52,448	33.6%	16.8%
GF Sp Events Transfer*	$215,000	$215,000	$0	0.0%	0.0%
Other	$243,900	$238,500	($5,400)	-2.2%	-1.1%
Grand Total	**$637,147**	**$673,902**	**$36,755**	**5.8%**	**2.9%**

EXPENDITURE SUMMARY BY OBJECT

SPECIAL EVENTS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$0	$0	$0	n/a	n/a
Overtime	$92,000	$74,426	($17,574)	-19.1%	-9.6%
Supplemental Help	$45,220	$50,000	$4,780	10.6%	5.3%
Other Compensation	$0	$0	$0	n/a	n/a
Salaries Total	**$137,220**	**$124,426**	**($12,794)**	**-9.3%**	**-4.7%**
Benefits					
MEBT	$4,030	$1,100	($2,930)	-72.7%	-36.4%
PERS	$660	$300	($360)	-54.5%	-27.3%
Benefits - Medical Premiums	$0	$50	$50	n/a	n/a
Benefits - Worker's Compensation	$2,087	$400	($1,687)	-80.8%	-40.4%
Other Benefits	$0	$300	$300	n/a	n/a
Benefits Total	**$6,777**	**$2,150**	**($4,627)**	**-68.3%**	**-34.1%**
Supplies					
Office and Other Supplies	$500	$1,600	$1,100	220.0%	110.0%
Repairs/Maintenance Supplies	$90,000	$36,000	($54,000)	-60.0%	-30.0%
Supplies Total	**$90,500**	**$37,600**	**($52,900)**	**-58.5%**	**-29.2%**
Professional Services					
Professional Services	$231,670	$260,000	$28,330	12.2%	6.1%
Communications	$7,000	$1,200	($5,800)	-82.9%	-41.4%
Travel	$0	$1,500	$1,500	n/a	n/a
Other Services and Charges	$103,600	$232,486	$128,886	124.4%	62.2%
Professional Services Total	**$342,270**	**$495,186**	**$152,916**	**44.7%**	**22.3%**
Ending Fund Balance Total*	**$60,380**	**$14,540**	**($45,840)**	**-75.9%**	**-38.0%**
Grand Total	**$637,147**	**$673,902**	**$36,755**	**5.8%**	**2.9%**

* Note: Council eliminated the ongoing funding for community events and used one-time money for the General Fund transfer to Special Events. In addition, Council reduced the level of funding from $215,000 to $197,359 for the 2007-08 biennium. Although Council made this change in the General fund, it did not adjust this fund's budget accordingly. An ordinance correcting this fund will be brought back to Council for approval in 2007.

117 - CABLE ACCESS FUND

REVENUE SUMMARY BY OBJECT

CABLE ACCESS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning fund balance	$879,118	$947,619	$68,501	7.8%	3.9%
Investment Interest	$5,000	$71,000	$66,000	1320.0%	660.0%
Cable Subscriber Contributions	$345,000	$420,000	$75,000	21.7%	10.9%
Grand Total	**$1,229,118**	**$1,438,619**	**$209,501**	**17.0%**	**8.5%**

EXPENDITURE SUMMARY BY OBJECT

CABLE ACCESS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Small Tools/Equip/Hardw/Softw	$585,743	$1,248,701	$662,958	113.2%	56.6%
Professional Services	$79,349	$79,349	$0	0.0%	0.0%
Machinery and Equipment	$544,026	$110,569	($433,457)	-79.7%	-39.8%
Ending Fund Balance	$20,000	$0	($20,000)	-100.0%	-50.0%
Grand Total	**$1,229,118**	**$1,438,619**	**$209,501**	**17.0%**	**8.5%**

118 - OPERATING GRANTS

REVENUE SUMMARY BY OBJECT

OPERATING GRANTS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$1,928,688	$2,520,890	$592,202	30.7%	15.4%
Intergovt'l - Overhead/Transfers	$100,000	$170,000	$70,000	70.0%	35.0%
Federal/State Grants	$818,429	$221,774	-$596,655	-72.9%	-36.5%
Operating Grants	$123,000	$0	-$123,000	-100.0%	-50.0%
Investment Interest	$0	$151,800	$151,800	n/a	n/a
Business Tax	$1,400,000	$900,000	-$500,000	-35.7%	-17.9%
Other	$53,700	$0	-$53,700	-100.0%	-50.0%
Grand Total	**$4,423,817**	**$3,964,464**	**-$459,353**	**-10.4%**	**-5.2%**

EXPENDITURE SUMMARY BY OBJECT

OPERATING GRANTS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$971,575	$439,730	($531,845)	-54.7%	-27.4%
Salaries Total	**$971,575**	**$439,730**	**($531,845)**	**-54.7%**	**-27.4%**
Benefits					
MEBT	$28,425	$33,640	$5,215	18.3%	9.2%
PERS	$5,203	$29,281	$24,078	462.8%	231.4%
Benefits - Medical Premiums	$18,636	$34,066	$15,430	82.8%	41.4%
Benefits - Worker's Compensation	$1,653	$2,616	$963	58.3%	29.1%
Other Benefits	$690	$1,198	$508	73.6%	36.8%
Benefits Total	**$54,607**	**$100,801**	**$46,194**	**84.6%**	**42.3%**
Supplies					
Small Tools/Equip/Hardw/Softw	$75,000	$0	($75,000)	-100.0%	-50.0%
Office and Other Supplies	$50,000	$0	($50,000)	-100.0%	-50.0%
Supplies Total	**$125,000**	**$0**	**($125,000)**	**-100.0%**	**-50.0%**
Professional Services					
Professional Services	$0	$0	$0		
Travel	$5,000	$0	($5,000)	-100.0%	-50.0%
Other Services and Charges	$3,268,442	$3,185,526	($82,916)	-2.5%	-1.3%
Professional Services Total	**$3,273,442**	**$3,185,526**	**($87,916)**	**-2.7%**	**-1.3%**
Interfund Transfers					
Interfund - Info Technology	$0	$32,271	$32,271	n/a	n/a
Interfund - Insurance Premiums	$0	$0	$0	n/a	n/a
Interfund Transfers Total	**$0**	**$32,271**	**$32,271**	n/a	n/a
Ending Fund Balance Total	**($807)**	**$206,136**	$206,943	n/a	n/a
Grand Total	**$4,423,817**	**$3,964,464**	**($459,353)**	**-10.4%**	**-5.2%**

119 - HUMAN SERVICES GRANT FUND

REVENUE SUMMARY BY OBJECT

HUMAN SERVICES	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning fund balance	$60,679	$47,664	($13,015)	-21.4%	-10.7%
Federal/State Grants	$233,629	$0	($233,629)	-100.0%	-50.0%
GF Human Svcs Transfer	$1,098,548	$1,191,868	$93,320	8.5%	4.2%
Grand Total	**$1,392,856**	**$1,239,532**	**($153,324)**	**-11.0%**	**-5.5%**

EXPENDITURE SUMMARY BY OBJECT

HUMAN SERVICES	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$18,281	$0	($18,281)	-100.0%	-50.0%
Salaries Total	**$18,281**	**$0**	**($18,281)**	**-100.0%**	**-50.0%**
Benefits					
MEBT	$1,399	$0	($1,399)	-100.0%	-50.0%
PERS	$256	$0	($256)	-100.0%	-50.0%
Benefits - Worker's Compensation	$104	$0	($104)	-100.0%	-50.0%
Other Benefits	$68	$0	($68)	-100.0%	-50.0%
Benefits Total	**$1,827**	**$0**	**($1,827)**	**-100.0%**	**-50.0%**
Professional Services					
Professional Services	$1,369,049	$1,234,531	($134,518)	-9.8%	-4.9%
Professional Services Total	**$1,369,049**	**$1,234,531**	**($134,518)**	**-9.8%**	**-4.9%**
Ending Fund Balance Total	**$3,699**	**$5,001**	**$1,302**	**35.2%**	**17.6%**
Grand Total	**$1,392,856**	**$1,239,532**	**($153,324)**	**-11.0%**	**-5.5%**

120 - FIRE EQUIPMENT RESERVE FUND

REVENUE SUMMARY BY OBJECT

FIRE EQUIPMENT RESERVE	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$1,651,172	$2,364,358	$713,186	43.2%	21.6%
Investment Interest	$40,000	$156,000	$116,000	290.0%	145.0%
Operating Transfer In - General Fund	$522,000	$522,000	$0	0.0%	0.0%
Operating Transfer In - Fire CIP	$400,000	$900,000	$500,000	125.0%	62.5%
Proceeds - Sale of Fixed Assets	$25,000	$10,000	($15,000)	-60.0%	-30.0%
Grand Total	**$2,638,172**	**$3,952,358**	**$1,314,186**	**49.8%**	**24.9%**

EXPENDITURE SUMMARY BY OBJECT

FIRE EQUIPMENT RESERVE	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Machinery and Equipment	$1,700,272	$2,562,996	$862,724	50.7%	25.4%
Ending Fund Balance	$937,900	$1,389,362	$451,462	48.1%	24.1%
Grand Total	**$2,638,172**	**$3,952,358**	**$1,314,186**	**49.8%**	**24.9%**

121 - OPERATING RESERVES FUND

REVENUE SUMMARY

OPERATING RESERVES	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$4,978,991	$5,068,991	$90,000	1.8%	0.9%
Transfer in from General Fund	$0	$1,374,645	$1,374,645	n/a	n/a
Transfer in from Med Insur. Fund	$140,000	$140,000	$0	0.0%	0.0%
Grand Total	**$5,118,991**	**$6,583,636**	**$1,464,645**	**28.6%**	**14.3%**

EXPENDITURE SUMMARY BY OBJECT

OPERATING RESERVES	2005-2006 Budget	2007-2008 Final	Budget to Budget Difference	2-year % change	1-year % change
Operating Reserves	$4,215,759	$4,894,089	$678,330	16.1%	8.0%
Building Permit Reserves	$412,600	$1,108,915	$696,315	168.8%	84.4%
LEOFF 1 Retirees Reserves	$490,632	$580,632	$90,000	18.3%	9.2%
Grand Total	**$5,118,991**	**$6,583,636**	**$1,464,645**	**28.6%**	**14.3%**

122 - ADVANCED LIFE SUPPORT (ALS) FUND

REVENUE SUMMARY BY OBJECT

ALS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$582,089	$265,686	($316,403)	-54.4%	-27.2%
King County ALS Funding	$8,683,537	$9,805,746	$1,122,209	12.9%	6.5%
Federal/State Grants	$12,790	$0	($12,790)	-100.0%	-50.0%
Grants and Private Donations	$15,000	$0	($15,000)	-100.0%	-50.0%
Grand Total	**$9,293,416**	**$10,071,432**	**$778,016**	**8.4%**	**4.2%**

EXPENDITURE SUMMARY BY OBJECT

ALS	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$5,064,399	$5,818,041	$753,642	14.9%	7.4%
Overtime	$773,814	$178,201	($595,613)	-77.0%	-38.5%
Salaries Total	**$5,838,213**	**$5,996,242**	**$158,029**	**2.7%**	**1.4%**
Benefits					
MEBT	$330,460	$436,268	$105,808	32.0%	16.0%
PERS	$1,184	$8,362	$7,178	606.3%	303.1%
LEOFF	$146,536	$307,042	$160,506	109.5%	54.8%
Benefits - Medical Premiums	$625,109	$954,604	$329,495	52.7%	26.4%
Benefits - Worker's Compensation	$88,063	$126,402	$38,339	43.5%	21.8%
Other Benefits	$98,458	$56,277	($42,181)	-42.8%	-21.4%
Benefits Total	**$1,289,810**	**$1,888,955**	**$599,145**	**46.5%**	**23.2%**
Supplies					
Fuel	$40,400	$35,490	($4,910)	-12.2%	-6.1%
Small Tools/Equip/Hardw/Softw	$78,295	$4,927	($73,368)	-93.7%	-46.9%
Office and Other Supplies	$10,844	$5,998	($4,846)	-44.7%	-22.3%
Repairs/Maintenance Supplies	$194,700	$159,243	($35,457)	-18.2%	-9.1%
Supplies Total	**$324,239**	**$205,658**	**($118,581)**	**-36.6%**	**-18.3%**
Professional Services					
Professional Services	$19,198	$37,470	$18,272	95.2%	47.6%
Legal Services	$61,448	$81,000	$19,552	31.8%	15.9%
Communications	$64,700	$80,600	$15,900	24.6%	12.3%
Travel	$0	$14,208	$14,208	n/a	n/a
Utilities	$8,300	$4,342	($3,958)	-47.7%	-23.8%
Repairs - Outside	$72,196	$16,000	($56,196)	-77.8%	-38.9%
Other Services and Charges	$37,600	$9,259	($28,341)	-75.4%	-37.7%
Professional Services Total	**$263,442**	**$242,879**	**($20,563)**	**-7.8%**	**-3.9%**
Interfund Transfers & Capital					
Intergovernmental	$200,000	$240,000	$40,000	20.0%	10.0%
Capital Outlay	$387,517	$0	($387,517)	-100.0%	-50.0%
Interfund - General Fund	$370,910	$394,172	$23,262	6.3%	3.1%
Interfund - Insurance Premiums	$72,931	$51,776	($21,155)	-29.0%	-14.5%
Interfund Transfers & Capital Total	**$1,031,358**	**$685,948**	**($345,410)**	**-33.5%**	**-16.7%**
Ending Fund Balance					
Ending Fund Balance	$546,354	$526,378	($19,976)	-3.7%	-1.8%
Operating Reserve	$0	$525,372	$525,372	n/a	n/a
Ending Fund Balance Total	**$546,354**	**$1,051,750**	**$505,396**	**92.5%**	**46.3%**
Grand Total	**$9,293,416**	**$10,071,432**	**$778,016**	**8.4%**	**4.2%**

124 - AID CAR DONATION FUND

REVENUE SUMMARY BY OBJECT

AID CAR DONATION	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$94,888	$53,826	($41,062)	-43.3%	-21.6%
Other	$82,658	$100,000	$17,342	21.0%	10.5%
Grand Total	**$177,546**	**$153,826**	**($23,720)**	**-13.4%**	**-6.7%**

EXPENDITURE SUMMARY BY OBJECT

AID CAR DONATION	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Small Tools/Equip/Hardw/Softw	$100,000	$90,000	($10,000)	-10.0%	-5.0%
Ending Fund Balance	$77,546	$63,826	($13,720)	-17.7%	-8.8%
Grand Total	**$177,546**	**$153,826**	**($23,720)**	**-13.4%**	**-6.7%**

125 - REAL ESTATE EXCISE TAX FUND

REVENUE SUMMARY BY OBJECT

REAL ESTATE EXCISE TAX	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$4,424,924	$5,485,189	$1,060,265	24.0%	12.0%
Investment Interest	$40,000	$247,500	$207,500	518.8%	259.4%
Real Estate Excise Tax	$5,400,000	$9,580,718	$4,180,718	77.4%	38.7%
Grand Total	**$9,864,924**	**$15,313,407**	**$5,448,483**	**55.2%**	**27.6%**

EXPENDITURE SUMMARY BY OBJECT

REAL ESTATE EXCISE TAX	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
REET Transfer to CIP	$9,042,707	$14,058,498	$5,015,791	55.5%	27.7%
Ending Fund Balance	$822,217	$1,254,909	$432,692	52.6%	26.3%
Grand Total	**$9,864,924**	**$15,313,407**	**$5,448,483**	**55.2%**	**27.6%**

126 - DRUG ENFORCEMENT FUND

REVENUE SUMMARY BY OBJECT

DRUG ENFORCEMENT	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$76,250	$79,571	$3,321	4.4%	2.2%
Other	$3,400	$0	($3,400)	-100.0%	-50.0%
Grand Total	**$79,650**	**$79,571**	**($79)**	**-0.1%**	**0.0%**

EXPENDITURE SUMMARY BY OBJECT

DRUG ENFORCEMENT	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Overtime	$6,058	$6,058	$0	0.0%	0.0%
Salaries Total	**$6,058**	**$6,058**	**$0**	**0.0%**	**0.0%**
Benefits					
Other Benefits	$1,000	$500	($500)	-50.0%	-25.0%
Benefits Total	**$1,000**	**$500**	**($500)**	**-50.0%**	**-25.0%**
Supplies					
Small Tools/Equip/Hardw/Softw	$15,200	$15,200	$0	0.0%	0.0%
Repairs/Maintenance Supplies	$4,848	$4,848	$0	0.0%	0.0%
Supplies Total	**$20,048**	**$20,048**	**$0**	**0.0%**	**0.0%**
Professional Services					
Professional Services	$550	$550	$0	0.0%	0.0%
Communications	$5,852	$3,955	($1,897)	-32.4%	-16.2%
Travel	$6,000	$6,000	$0	0.0%	0.0%
Other Services and Charges	$34,796	$34,796	$0	0.0%	0.0%
Professional Services Total	**$47,198**	**$45,301**	**($1,897)**	**-4.0%**	**-2.0%**
Ending Fund Balance Total	**$5,346**	**$7,664**	**$2,318**	**43.4%**	**21.7%**
Grand Total	**$79,650**	**$79,571**	**($79)**	**-0.1%**	**0.0%**

127 - CAPITAL EQUIPMENT RESERVE FUND

REVENUE SUMMARY BY OBJECT

CAPITAL EQUIPMENT RESERVE	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$1,375,162	$1,438,105	$62,943	4.6%	2.3%
Investment Interest	$125,000	$82,500	($42,500)	-34.0%	-17.0%
Oper Trans In-General Fund*	$2,000,000	$3,200,000	$1,200,000	60.0%	30.0%
Grand Total	**$3,500,162**	**$4,720,605**	**$1,220,443**	**34.9%**	**17.4%**

EXPENDITURE SUMMARY BY OBJECT

CAPITAL EQUIPMENT RESERVE	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Small Tools/Equip/Hardw/Softw	$1,547,606	$1,193,798	($353,808)	-22.9%	-11.4%
Buildings & Structures	$15,000	$15,000	$0	0.0%	0.0%
Machinery and Equipment	$1,012,050	$1,535,651	$523,601	51.7%	25.9%
Outside Repairs & Maintenance	$11,000	$0	($11,000)	-100.0%	-50.0%
Other Improvements	$130,250	$128,000	($2,250)	-1.7%	-0.9%
Ending Fund Balance*	$784,256	$1,848,156	$1,063,900	135.7%	67.8%
Grand Total	**$3,500,162**	**$4,720,605**	**$1,220,443**	**34.9%**	**17.4%**

* Note: The operating transfer in from the General Fund includes $1.0 million/year plus an additional one-time allocation of $1.2 million for the replacement of critical city assets. Council reduced the additional one-time transfer by $675,000 in the General Fund, but it did not adjust this fund's budget accordingly. An ordinance correcting this fund's budget will be brought back to Council for approval in 2007.

128 - EMERGENCY DISPATCH SYSTEM FUND

REVENUE SUMMARY BY OBJECT

EMERGENCY DISPATCH SYSTEM	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$19,082	$0	($19,082)	-100.0%	-50.0%
Grand Total	**$19,082**	**$0**	**($19,082)**	**-100.0%**	**-50.0%**

EXPENDITURE SUMMARY BY OBJECT

EMERGENCY DISPATCH SYSTEM	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Machinery and Equipment	$19,082	$0	($19,082)	-100.0%	-50.0%
Grand Total	**$19,082**	**$0**	**($19,082)**	**-100.0%**	**-50.0%**

130 - BUSINESS TAX FUND

REVENUE SUMMARY BY OBJECT

BUSINESS TAX	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$4,870,831	$4,554,869	($315,962)	-6.5%	-3.2%
Business Tax	$7,008,157	$7,275,595	$267,438	3.8%	1.9%
Investment Interest	$200,000	$495,000	$295,000	147.5%	73.8%
Grand Total	**$12,078,988**	**$12,325,464**	**$246,476**	**2.0%**	**1.0%**

EXPENDITURE SUMMARY BY OBJECT

BUSINESS TAX	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Ending Fund Balance	$7,054,988	$5,241,208	($1,813,780)	-25.7%	-12.9%
Interfund Transfers	$5,024,000	$7,084,256	$2,060,256	41.0%	20.5%
Grand Total	**$12,078,988**	**$12,325,464**	**$246,476**	**2.0%**	**1.0%**

131 - HOTEL/MOTEL TAX FUND

REVENUE SUMMARY BY OBJECT

HOTEL/MOTEL TAX	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$175,036	$288,752	$113,716	65.0%	32.5%
Investment Interest	$5,000	$15,675	$10,675	213.5%	106.8%
Hotel/Motel Tax	$439,157	$475,000	$35,843	8.2%	4.1%
Grand Total	**$619,193**	**$779,427**	**$160,234**	**25.9%**	**12.9%**

EXPENDITURE SUMMARY BY OBJECT

HOTEL/MOTEL TAX	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Professional Services	$0	$304,901	$304,901	n/a	n/a
Advertising	$0	$109,800	$109,800	n/a	n/a
Other Services and Charges	$619,193	$16,812	($602,381)	-97.3%	-48.6%
Interfund Transfers	$0	$242,448	$242,448	n/a	n/a
Ending Fund Balance	$0	$105,466	$105,466	n/a	n/a
Grand Total	**$619,193**	**$779,427**	**$160,234**	**25.9%**	**12.9%**

140 - SOLID WASTE AND RECYCLING FUND

REVENUE SUMMARY BY OBJECT

SOLID WASTE & RECYCLING	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Beginning Fund Balance	$609,308	$540,799	($68,509)	-11.2%	-5.6%
Federal/State Grants	$100,000	$106,000	$6,000	6.0%	3.0%
Investment Interest	$24,000	$47,025	$23,025	95.9%	48.0%
Recycle Contract Fees	$700,000	$750,000	$50,000	7.1%	3.6%
Other	$8,400	$16,200	$7,800	92.9%	46.4%
Grand Total	**$1,441,708**	**$1,460,024**	**$18,316**	**1.3%**	**0.6%**

EXPENDITURE SUMMARY BY OBJECT

SOLID WASTE & RECYCLING	2005-2006 Budget	2007-2008 Budget	Budget to Budget Difference	2-year % change	1-year % change
Salaries					
Salaries and Wages	$309,768	$350,837	$41,069	13.3%	6.6%
Overtime	$44,000	$44,000	$0	0.0%	0.0%
Supplemental Help	$24,000	$24,000	$0	0.0%	0.0%
Salaries Total	**$377,768**	**$418,837**	**$41,069**	**10.9%**	**5.4%**
Benefits					
MEBT	$23,438	$25,446	$2,008	8.6%	4.3%
PERS	$4,339	$23,364	$19,025	438.5%	219.2%
Benefits - Medical Premiums	$40,766	$59,318	$18,552	45.5%	22.8%
Benefits - Worker's Compensation	$1,819	$1,812	($7)	-0.4%	-0.2%
Other Benefits	$684	$648	($36)	-5.3%	-2.6%
Benefits Total	**$71,046**	**$110,588**	**$39,542**	**55.7%**	**27.8%**
Supplies					
Small Tools/Equip/Hardw/Softw	$141,215	$131,800	($9,415)	-6.7%	-3.3%
Office and Other Supplies	$42,000	$42,000	$0	0.0%	0.0%
Supplies Total	**$183,215**	**$173,800**	**($9,415)**	**-5.1%**	**-2.6%**
Professional Services					
Professional Services	$340,000	$340,000	$0	0.0%	0.0%
Legal Services	$14,000	$14,000	$0	0.0%	0.0%
Communications	$42,500	$52,300	$9,800	23.1%	11.5%
Travel	$2,000	$3,000	$1,000	50.0%	25.0%
Repairs - Outside	$2,000	$3,000	$1,000	50.0%	25.0%
Other Services and Charges	$87,697	$57,600	($30,097)	-34.3%	-17.2%
Professional Services Total	**$488,197**	**$469,900**	**($18,297)**	**-3.7%**	**-1.9%**
Interfund Transfers					
Interfund - General Fund	$56,530	$59,344	$2,814	5.0%	2.5%
Interfund - Info Technology	$0	$22,441	$22,441	n/a	n/a
Interfund - Fleet	$33,508	$48,030	$14,522	43.3%	21.7%
Interfund - Other	$0	$59,677	$59,677	n/a	n/a
Interfund Transfers Total	**$90,038**	**$189,492**	**$99,454**	**110.5%**	**55.2%**
Ending Fund Balance					
Ending Fund Balance	$152,652	$97,407	($55,245)	-36.2%	-18.1%
Operating Reserve	$78,792	$0	($78,792)	-100.0%	-50.0%
Ending Fund Balance Total	**$231,444**	**$97,407**	**($134,037)**	**-57.9%**	**-29.0%**
Grand Total	**$1,441,708**	**$1,460,024**	**$18,316**	**1.3%**	**0.6%**