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BUDGET BY DEPARTMENT

CITY-WIDE BUDGET SUMMARY
DEPARTMENTAL BUDGETS BY PRIORITY
2017-2018 ADOPTED BUDGET
CITY OF REDMOND

Departments	BUSINESS COMMUNITY	CLEAN & GREEN	COMMUNITY BUILDING	INFRA-STRUCTURE & GROWTH	RESPONSIBLE GOVERNMENT	SAFETY	Subtotal	*INTRA-CITY TRANSFERS AND FUND BALANCES*	Grand Total
Executive			1,814,547		3,541,165	1,866,647	**7,222,359**		**12,856,681**
Finance/Information Services		344,034	589,357	2,496,205	63,061,489	1,259,104	**67,750,189**		**67,933,413**
Fire	995,402					56,344,924	**57,340,326**		**62,555,168**
Human Resources					5,014,021		**5,014,021**		**5,014,021**
Non-Departmental				19,577,687	5,845,617		**25,423,304**	*79,723,804*	**105,147,108**
Parks		11,443,424	13,487,037	18,841,422			**43,771,883**		**49,794,886**
Planning	10,678,495		3,051,892	5,410,514		5,354,170	**24,495,071**		**28,561,852**
Police						38,311,090	**38,311,090**		**38,546,248**
Public Works		29,552,300		180,405,189	8,086,428		**218,043,917**	*90,996,024*	**309,057,941**
GrandTotal	**17,061,968**	**41,339,758**	**19,144,526**	**226,821,545**	**88,564,673**	**103,135,935**	**496,068,405**	***183,398,913***	**679,467,318**

CITY-WIDE BUDGET SUMMARY
DEPARTMENTAL BUDGETS BY FUND CATEGORY
2017-2018 ADOPTED BUDGET
CITY OF REDMOND

Departments	General Fund*	Special Revenue	Debt	General Governmental Capital	Utility Operations	Utility Capital	Internal Service	Grand Total
Executive	7,638,731	5,217,950						12,856,681
Finance/Information Services	25,988,886						41,944,527	67,933,413
Fire	47,238,697	15,316,471						62,555,168
Human Resources	3,137,081						1,876,940	5,014,021
Non-Departmental	57,697,924	13,802,308	11,481,794	9,951,618			12,213,464	105,147,108
Parks	23,959,313	6,582,449		19,253,124				49,794,886
Planning	20,131,055	4,090,491			4,340,306			28,561,852
Police	38,494,783							38,546,248
Public Works	22,492,708	2,565,781		59,851,576	136,518,445	80,560,507	7,068,924	309,057,941
Grand Total	**246,779,178**	**47,626,915**	**11,481,794**	**89,056,318**	**140,858,751**	**80,560,507**	**63,103,855**	**679,467,318**

*General Fund includes sub-funds of the General Fund

FISCAL POLICY

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.

d. To consider and provide for the needs of future generations in the Redmond community.

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 major operating funds shall be projected for the current biennium and the ensuing four years.

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 maintain 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.

   Reports on revenues and expenditures will be prepared on a timely basis monthly and reviewed quarterly by the City Council.

   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 further defines a structurally balanced budget as current on-going revenues (without including fund balances) as equal to or greater than current on-going expenses.

   The City will not use one-time revenues for operations.

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

   All supplemental appropriations will conform to the "budgeting by priorities" process.

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

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. To pursue this policy goal the City Council will consider revenue changes in the context of its review of the City's Long Range Financial Strategy.

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. Economic assumptions will be based on reliable and relevant sources such as the Washington State Office of Forecast Council.

d. The City will project revenues for the next six years and will update this projection biennially. This projection will be consistent with policy 2d above and the overall "price of government" as described in the Long Range Financial Strategy.

   The Finance Department will biennially review and make available to the Finance, Administration and Communications Committee an analysis of each potential major revenue source before going to the full Council for review.

   The City will refrain from making budgetary decisions (specifically allocating resources to be expended) outside of a budget process as described by this policy (inclusive of the biennial budget as well as a formal budget amendment).

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 at a level that fully supports the total direct and indirect cost of the activity including the cost of annual depreciation of capital assets. For rate modeling purposes the City will utilize three financial tests: Net Income Test, Cash Flow Test, and Coverage Test, to evaluate revenue sufficiency. The results of these tests will be used in the rate setting process to ensure that the enterprise funds generate the appropriate level of revenue to satisfy all operating costs, cash obligations, and debt coverage requirement 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 forecast its General Fund expenditures biennially for the next six years. The drivers and assumptions used in the forecast will be described.

e. A cost allocation plan will be maintained and updated as a part of each 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 investment program. Capital funds may be used on:

   1. Non-recurring capital expenditures (such as capital projects).

      a. Qualifying non-recurring capital projects should be at least $50,000 (or part of a system with a value of more than $50,000); and

      b. towards an asset with a useful life of at least five years; or

      c. directly for related costs (such as studies, plans, monitoring of capital asset performance, etc.); or

      d. planning efforts that result in specific capital improvements identified in the City's Capital Investment Strategy and approved by the Capital Investment Program Governance Committee.

b. The capital investment 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 investment 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. All staff (FTEs) related to capital project implementation will charge directly to capital projects if the projects are a part of the Capital Investment Strategy and approved by the City's Capital Investment Program Governance Committee.

f. The City will determine the least costly financing method for all new projects.

g. 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 investment program as part of the City's biennial budget.

h. The City will develop and maintain a "Capital Investment Strategy" (also known as the "Vision Blueprint") that facilitates the planning for meeting the facility and other capital needs of the community consistent with the City's vision, comprehensive plan and functional area plans (in that order).

i. Discretionary capital investment revenues collected from the five percent (5%) or more General Fund transfer and real estate excise tax will be utilized for capital improvements that support the vision of the city consistent with the City's Capital Investment Strategy.

j. Real Estate Excise Tax will be used for one-time capital project funding, not for general maintenance of the City's infrastructure as allowed by law.

k. A contribution ($1.1 million) from sales tax on construction, adjusted annually for inflation, will be transferred into the capital investment program.

l. Applications to receive grant funding will only be submitted if the project receiving the funding is a part of the City's Capital Investment Strategy and/or approve by the Capital Investment Program Governance Committee.

m. The City will utilize the Business Fee and Tax Advisory Committee to advise the City on expenditures from the transportation surcharge portion of the Business Tax as outlined in City Council Resolution Number 1375.

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 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 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 proactive communications with the investment community about its financial condition. The City will follow a policy of full disclosure on financial reports 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.

3. 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.

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. 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.

j. Long Term Interfund Loans

1. The City may issue interfund loans rather than outside debt instruments as a means of financing capital improvements. 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 anticipated operations. All interfund borrowing will be subject to prior approval by the City Council and will bear interest based upon prevailing rates.
2. The decision to use interfund loans rather than outside debt will be based on which is deemed to be the most cost effective approach to meet city capital needs. Such assessment will be reviewed by the City's Financial Advisor who shall provide an objective analysis and recommendation to the City Council.

8. Reserve Fund Policies

a. The City will maintain a General Operating Reserve of 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.

   This reserve 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.

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 there are surplus balances remaining after all current expenditure obligations and reserve requirements are met.

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 biennial budget.

d. The City will also maintain 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 City shall maintain 4% of total General Fund budgeted revenue, excluding the beginning fund balance, development review revenue, and any significant one-time revenue as a target for the Economic Contingency.

   This contingency shall serve as a hedge against underperforming revenue estimates with council's approval prior to its use. 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.

e. 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, 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. The reserve requirement for the Water/Wastewater Operations and Maintenance Funds can be met by the fund balance of the rate stabilization fund. 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.

f. 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.

g. 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. The balance of this fund can be utilized to meet the reserve requirement for the Water/Wastewater Operations and Maintenance Funds. 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.

h. 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.

i. 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. An assessment of the sufficiency of this reserve will be made during each budget cycle.

j. 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.
   3. A reserve to stabilize contributions to state retirement systems due to temporary fluctuations in state rates, as necessary.

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

9. Investment Policies

The Finance & Information Services Director will biennially submit any recommended amendments to the City's investment policy to the City Council for review.

10. Special Revenue Policies

a. The City will establish and maintain Special Revenue Funds in accordance with Generally Accepted Accounting Principles 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.

1. The City will comply with GASB Statement 54 which defines the appropriate use of Special Revenue Funds for reporting purposes. The City Council may determine to separate the General Fund into supporting "sub-funds" for budgeting and management purposes. These "sub-funds" will be combined for financial reporting purposes to comply with GASB Statement 54.

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 budgets and accounts for revenues and expenditures on a modified accrual basis in its day to day operations.

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. This report will contain all required information necessary to comply with secondary market disclosures for outstanding bonds (see policy 7f above).

e. A fixed asset system will be maintained to identify all City assets, their location, condition, and disposition.

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 web site.

DEPARTMENT ORGANIZATION CHARTS
STAFFING AUTHORIZATIONS

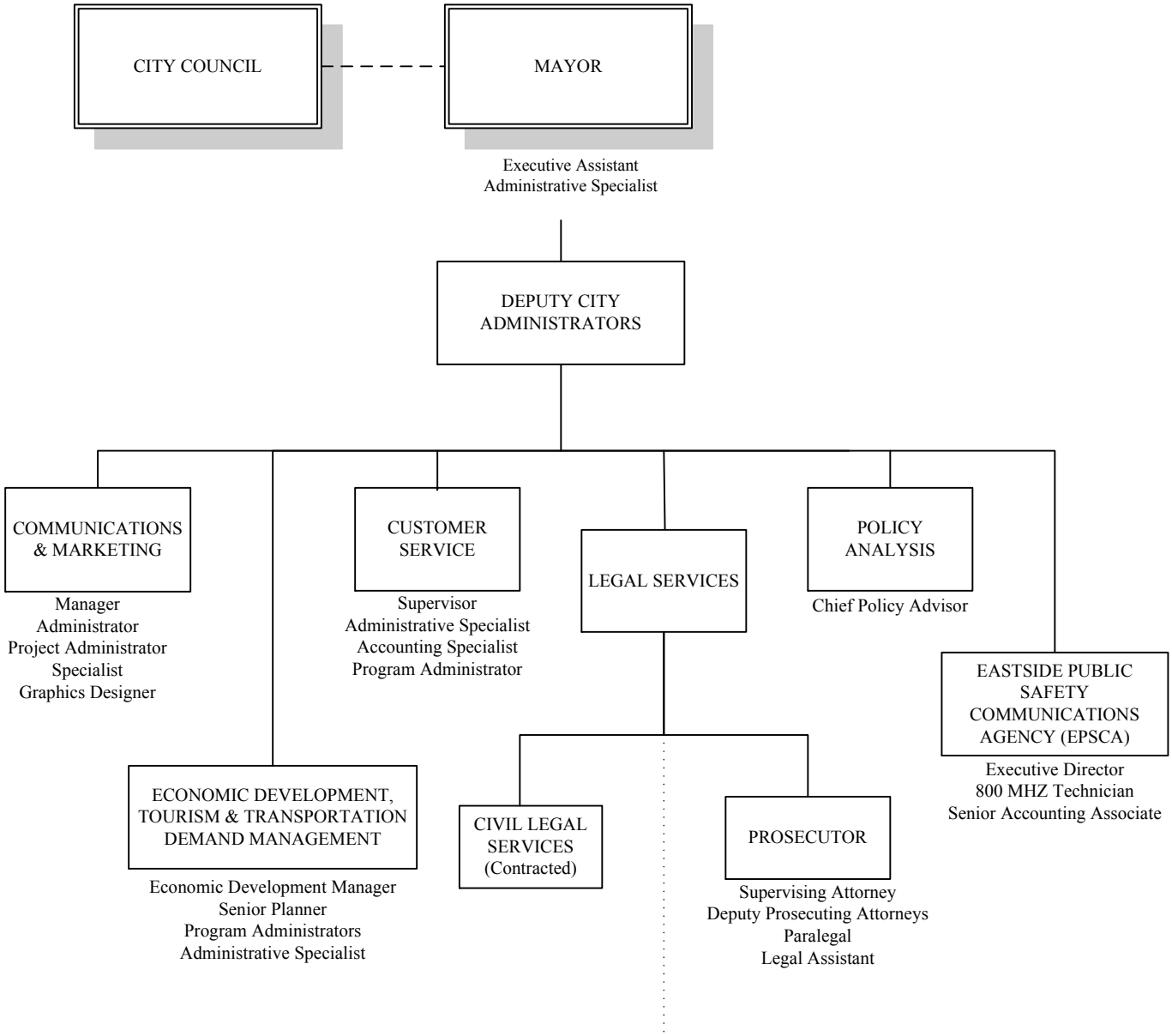
EXECUTIVE

2017-2018 ADOPTED 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	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
ADMINISTRATION			
Administrative Specialist	1.00	1.00	1.00
Chief Policy Advisor	1.00	1.00	1.00
Deputy City Administrator[1, 2]	1.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00
Mayor	1.00	1.00	1.00
	5.00	6.00	6.00
OPERATING GRANTS - TRANSPORTATION DEMAND MANAGEMENT (TDM)[2]			
Administrative Specialist[3]	0.00	1.00	1.00
Program Administrator[3]	0.00	3.00	3.00
	0.00	4.00	4.00
ECONOMIC DEVELOPMENT[2]			
Economic Development Manager	0.00	1.00	1.00
Planner - Senior	0.00	1.00	1.00
	0.00	2.00	2.00
CUSTOMER SERVICE[4]			
Customer Service Supervisor[5]	0.00	1.00	1.00
Administrative Assistant[6]	0.00	0.00	1.00
Accounting Specialist[7]	0.00	0.00	1.00
Program Administrator[7]	0.00	0.00	1.00
	0.00	1.00	4.00
OFFICE OF COMMUNICATIONS			
Audio/Visual Operations Manager[1]	1.00	0.00	0.00
Communications & Marketing Manager[1]	0.00	1.00	1.00
Communications & Marketing Administrator[1,8]	0.00	0.00	1.00
Communications & Marketing Project Administrator[8]	0.00	1.00	1.00
Communications & Marketing Specialist[1]	0.00	1.00	1.00
Chief Communications Officer[1]	1.00	0.00	0.00
Graphics Designer	1.00	1.00	1.00
Program Coordinator[1]	1.00	0.00	0.00
	4.00	4.00	5.00
EASTSIDE PUBLIC SAFETY COMMUNICATIONS AGENCY (EPSCA)			
EPSCA 800 MHz Technician	1.00	1.00	1.00
EPSCA Executive Director[1]	0.00	1.00	1.00
EPSCA Operation Manager[1]	1.00	0.00	0.00
EPSCA Senior Accounting Associate	1.00	1.00	1.00
	3.00	3.00	3.00

EXECUTIVE

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
LEGAL SERVICES			
Legal Assistant	1.00	1.00	1.00
Paralegal	0.75	0.75	0.75
Deputy Prosecuting Attorney[1]	0.00	1.00	1.00
Prosecuting Attorney[1]	1.00	0.00	0.00
Supervising Attorney	1.00	1.00	1.00
	3.75	3.75	3.75
TOTAL FTEs	15.75	23.75	27.75
SUPPLEMENTAL FTEs[9]	0.56	0.78	0.76

Notes:

1. Position was reclassified within the department with a new position title.
2. Divisions were moved from the Planning Department due to a re-organization in the 2013-2014 Budget.
3. Limited duration positions during the 2013-2014 Budget; positions were converted to regular FTEs with grant funding during the 2015-2016 Budget.
4. The Customer Service Division was created in the 2017-2018 budget.
5. Position transferred from the Public Works Department to Executive in 2016 and reclassified from a Program Coordinator to a Customer Service Supervisor.
6. Position transferred from the Public Works Department to Executive in the 2017-2018 Budget.
7. Positions transferred from the Planning & Community Development Department to Executive in the 2017-2018 Budget.
8. A Communication and Marketing Administrator was added in the 2017-2018 budget
9. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

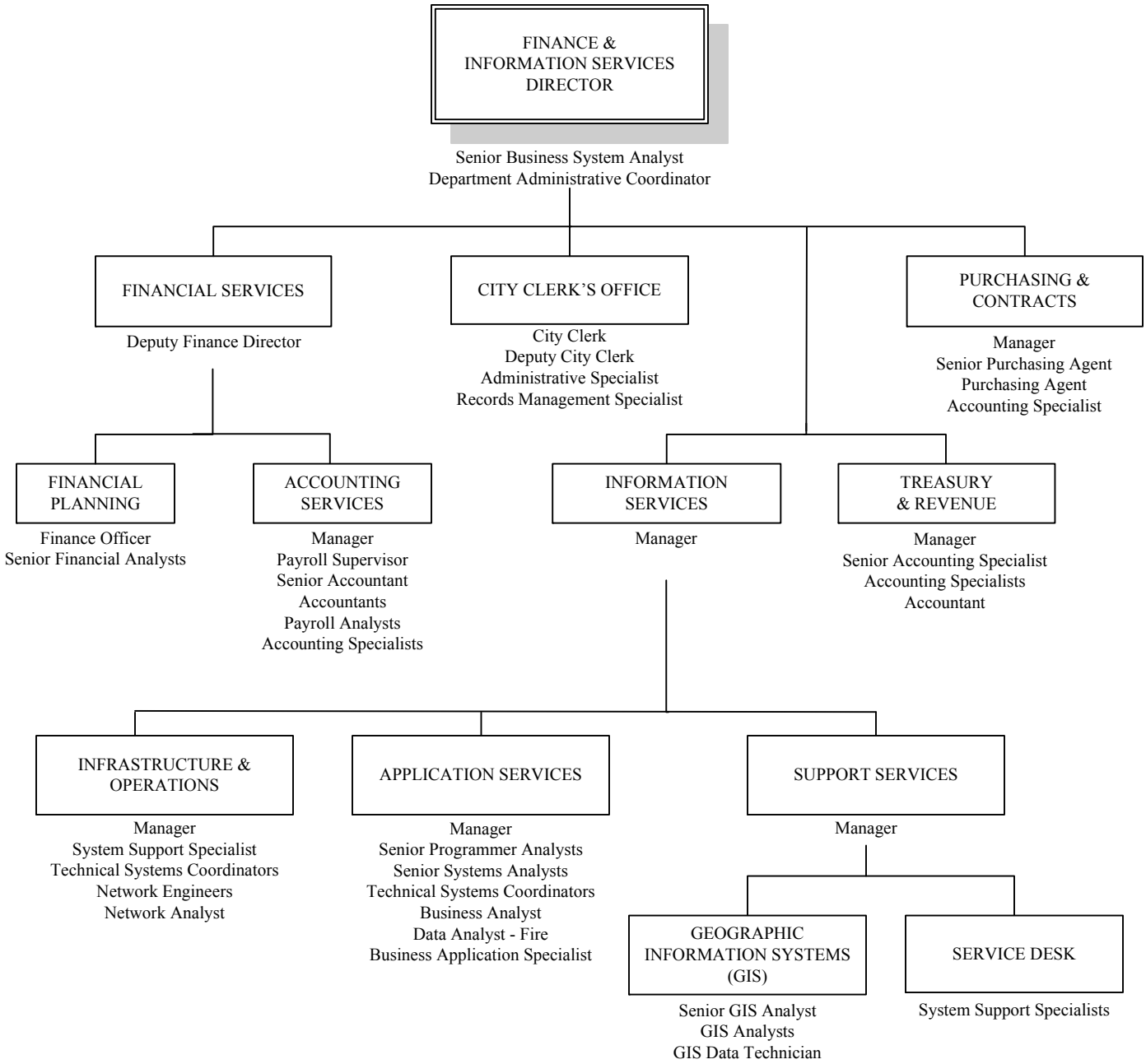
FINANCE & INFORMATION SERVICES

2017-2018 ADOPTED BUDGET

CITY OF REDMOND

MISSION STATEMENT

The Finance & Information Services Department connects people, process and technology by promoting innovative, accountable and effective city operations.



FINANCE & INFORMATION SERVICES

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
ADMINISTRATION			
Business Systems Analyst - Senior	1.00	1.00	1.00
Department Administrative Coordinator	1.00	1.00	1.00
Director	1.00	1.00	1.00
	3.00	3.00	3.00
TREASURY			
Accountant[1]	0.00	1.00	1.00
Accounting Specialist[1]	1.00	0.00	0.00
Treasury Manager	1.00	1.00	1.00
	2.00	2.00	2.00
FINANCIAL PLANNING			
Finance Officer[2]	0.00	1.00	1.00
Financial Analyst[3]	1.00	0.00	0.00
Financial Analyst - Senior[3]	2.00	3.00	3.00
Deputy Finance Director	1.00	1.00	1.00
	4.00	5.00	5.00
CITY CLERK			
Administrative Specialist	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Records Management Specialist[4]	0.00	0.00	1.00
Deputy City Clerk	1.00	1.00	1.00
	3.00	3.00	4.00
ACCOUNTING & FINANCIAL REPORTING			
Accountant	2.00	2.00	2.00
Accountant - Senior	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00
Payroll Analyst	2.00	2.00	2.00
Payroll Supervisor	1.00	1.00	1.00
	7.00	7.00	7.00
REVENUE			
Accounting Specialist	2.00	2.00	2.00
Accounting Specialist - Senior	1.00	1.00	1.00
	3.00	3.00	3.00

FINANCE & INFORMATION SERVICES

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
FINANCIAL OPERATIONS			
Accounting Specialist[6]	2.00	2.00	2.50
Accounting Specialist - Associate[5,6]	0.50	1.00	0.50
Purchasing Agent	1.00	1.00	1.00
Purchasing Agent - Senior	1.00	1.00	1.00
Purchasing/Contracting Manager[7]	0.00	0.00	1.00
Purchasing/Accounts Payable Manager[7]	1.00	1.00	0.00
	5.50	6.00	6.00
INFORMATION TECHNOLOGY			
Application Services Manager	1.00	1.00	1.00
Data Analyst - Fire[8]	0.00	1.00	1.00
E911 Technician[9]	1.00	0.00	0.00
GIS Analyst	2.00	2.00	2.00
GIS Analyst - Senior	1.00	1.00	1.00
GIS Data Technician	1.00	1.00	1.00
GIS Program Manager[10]	1.00	0.00	0.00
Information Services Manager	1.00	1.00	1.00
Network Analyst	1.00	1.00	1.00
Network System Engineer	2.00	2.00	2.00
Programmer Analyst - Senior	3.00	3.00	3.00
Service Desk Technician[11]	2.00	0.00	0.00
Infrastructure & Operations Manager[10]	0.00	1.00	1.00
Support Services Manager	1.00	1.00	1.00
Systems Analyst - Senior[12,14]	3.00	5.00	5.00
Business Application Specialist	1.00	1.00	1.00
Systems Support Specialist[11]	2.00	3.00	3.00
Technical Systems Coordinator[9,11,12,13]	1.00	2.00	2.00
Business Analyst	1.00	1.00	1.00
	25.00	27.00	27.00
POLICE LEVY			
Technical Systems Coordinator[15]	1.00	1.00	1.00
TOTAL FTEs	53.50	57.00	58.00
SUPPLEMENTAL FTEs[16]	0.00	0.00	0.00

FINANCE & INFORMATION SERVICES

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget

Notes:

1. The Accounting Specialist was reclassified to an Accountant in 2015.
2. Position moved from Public Works in 2015 and was reclassified to a Finance Officer. This position is partially funding by the Utilities; but, the FTE resides in the Finance & Information Services Department.
3. Position was reclassified from Financial Analyst to a Senior Financial Analyst in 2015.
4. Position approved during the 2017-2018 Budget.
5. Position converted from limited duration to regular 0.5 FTE during the 2015-2016 Budget.
6. Accounting Specialist - Associate was reclassified to a .50 FTE Accounting Specialist in 2015.
7. Position was reclassified from Purchasing/Accounts Payable Manager to Purchasing/Contracting Manager in 2016
8. One Fire Support Administrative Assistant position was reclassified to a Data Analyst position in the 2015-2016 Budget. This position is funded by the Fire Department but the FTE will be in the Finance & Information Services Department.
9. The E911 Technician position was reclassified as a Technical Systems Coordinator during the 2015-2016 Budget.
10. Position was reclassified from GIS Program Manager to Operations & Infrastructure Manager in 2015.
11. Service Desk Technicians were relassified in 2015; 1.0 FTE to a System Support Specialists and 1.0 FTE to a Technical Systems Coordinator
12. A System Analyst - Senior was approved by Council in 2016 to support the surge in development.
13. The Technical Systems Coordinator position moved from the Police Department to the Finance Department during 2009-2010 Budget and is funded through the Police General Fund.
14. A Technical System Coordinator was reclassified in 2016 to a Systems Analyst - Senior.
15. A Technical Systems Coordinator position moved from the Police Department to the Finance Department during 2009-2010 Budget and is funded through the Police Levy.
16. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

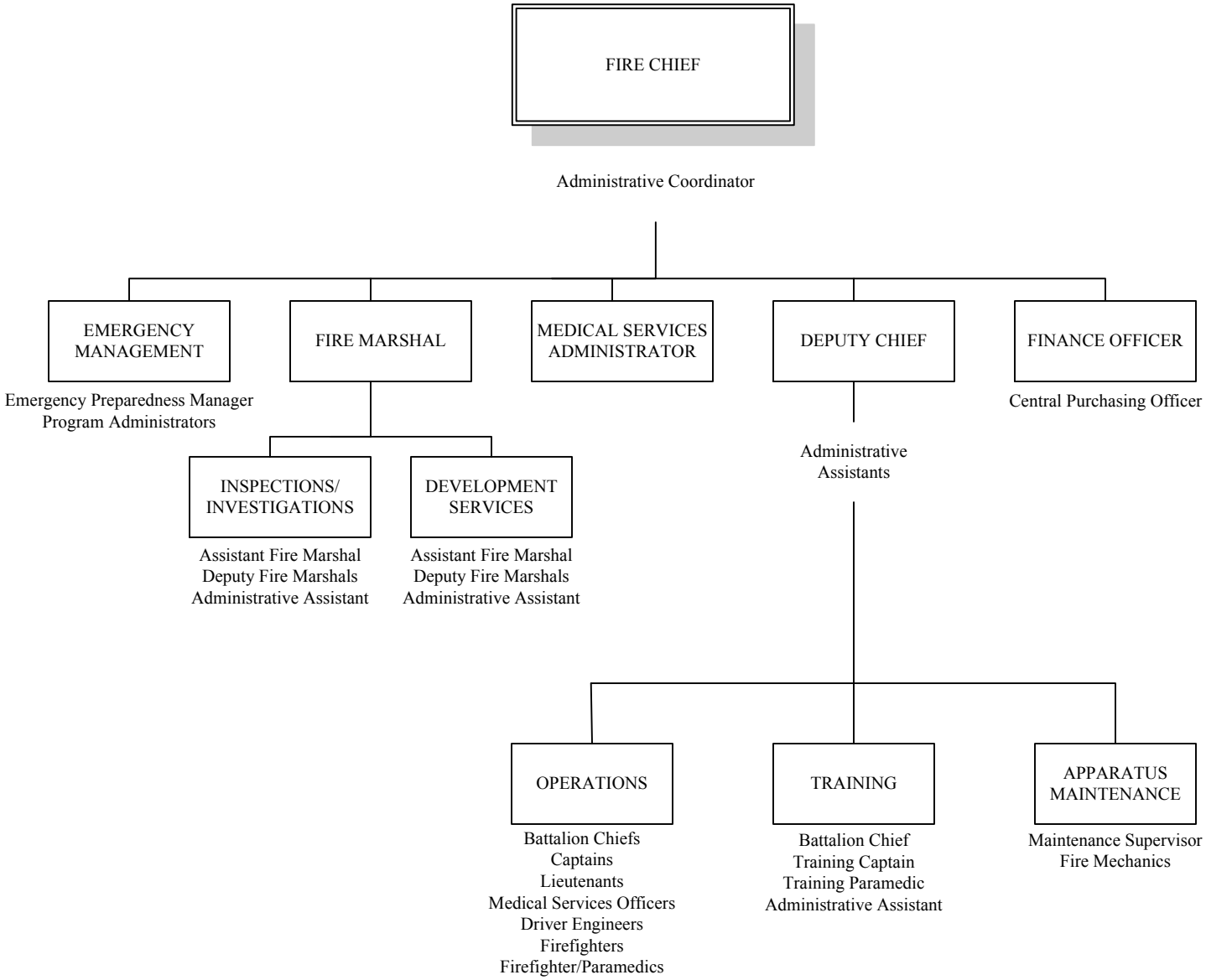
FIRE

2017-2018 ADOPTED 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	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
ADMINISTRATION[1]			
Administrative Assistant[2,3,5]	4.50	4.50	4.00
Administrative Supervisor[6]	1.00	0.00	0.00
Assistant Fire Marshal	2.00	2.00	2.00
Department Administrative Coordinator[3]	1.00	1.00	1.00
Program Coordinator (Office of Emergency Management)[4]	0.00	0.00	2.00
Emergency Preparedness Manager (OEM)[5]	0.00	0.00	1.00
Deputy Chief	1.00	1.00	1.00
Deputy Fire Marshal[7]	5.00	4.00	4.00
Finance Officer	1.00	1.00	1.00
Fire Apparatus Supervisor	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00
Fire Marshal[7]	0.00	1.00	1.00
Fire Mechanic[8]	1.00	2.00	2.00
	18.50	18.50	21.00
OPERATIONS			
Battalion Chief	3.00	3.00	3.00
Battalion Chief - Training	1.00	1.00	1.00
Captain	6.00	6.00	6.00
Captain - Training	1.00	1.00	1.00
Driver Engineer	18.00	18.00	18.00
Firefighter[9,10,11]	46.00	47.00	47.00
Lieutenant[9]	14.00	15.00	15.00
Lieutenant - Central Purchasing Officer	1.00	1.00	1.00
Lieutenant - Training	1.00	1.00	1.00
	91.00	93.00	93.00
DEVELOPMENT AGREEMENTS			
Deputy Fire Marshal[12]	0.00	1.00	1.00
	0.00	1.00	1.00
ADVANCED LIFE SUPPORT			
Deputy Chief[13]	1.00	0.00	0.00
Fire Captain	3.00	3.00	3.00
Medical Services Administrator[13]	0.00	1.00	1.00
Paramedic	26.00	26.00	26.00
Paramedic - Training	1.00	1.00	1.00
	31.00	31.00	31.00

FIRE

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
FIRE LEVY			
Captain	1.00	1.00	1.00
Driver Engineer	3.00	3.00	3.00
Firefighter[10]	14.00	15.00	15.00
Lieutenant	2.00	2.00	2.00
	20.00	21.00	21.00
TOTAL FTEs	160.50	164.50	167.00
SUPPLEMENTAL FTEs[14]	0.00	0.00	0.89

Notes:

1. Some administration costs are allocated to Advance Life Support.
2. The Technician Systems Coordinator position was reclassified to Administrative Assistant during the 2013-2014 Budget.
3. One Fire Support Administrative Assistant position was reclassified to a Data Analyst position in the 2015-2016 Budget. This position is funded by the Fire Department but the FTE will be in the Finance & Information Services Department.
4. Office of Emergency Management (OEM) moved from Police to Fire in the 2017-2018 budget.
5. The .50 FTE Admin position was reclassified to an Emergency Preparedness Manager for OEM and an additional .50 FTE was approved in the 2017-2018 Budget.
6. The Administrative Supervisor position was reclassified to the Department Administrative Coordinator position during the 2015-2016 Budget.
7. The Deputy Fire Marshal position was reclassified to the Fire Marshal position during the 2015-2016 Budget.
8. One Fire Maintenance Mechanic was converted from limited duration to regular FTE during the 2015-2016 Budget.
9. A vacant Firefighter position was reclassified to a Lieutenant position during the 2015-2016 Budget.
10. Positions were moved to Fire Levy, previously funded by General Fund during the 2015-2016 Budget.
11. In the 2015-2016 Budget, 3.0 Firefighter FTEs were added to the Fire Department via a Technical Amendment, due to reinstatement of Fire Station #13 engine at the request of Fire District #34.
12. Council approved adding FTE mid 2016 to support the surge in development.
13. The Deputy Chief position was reclassified to the Medical Services Administrator position during the 2015-2016 Budget.
14. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

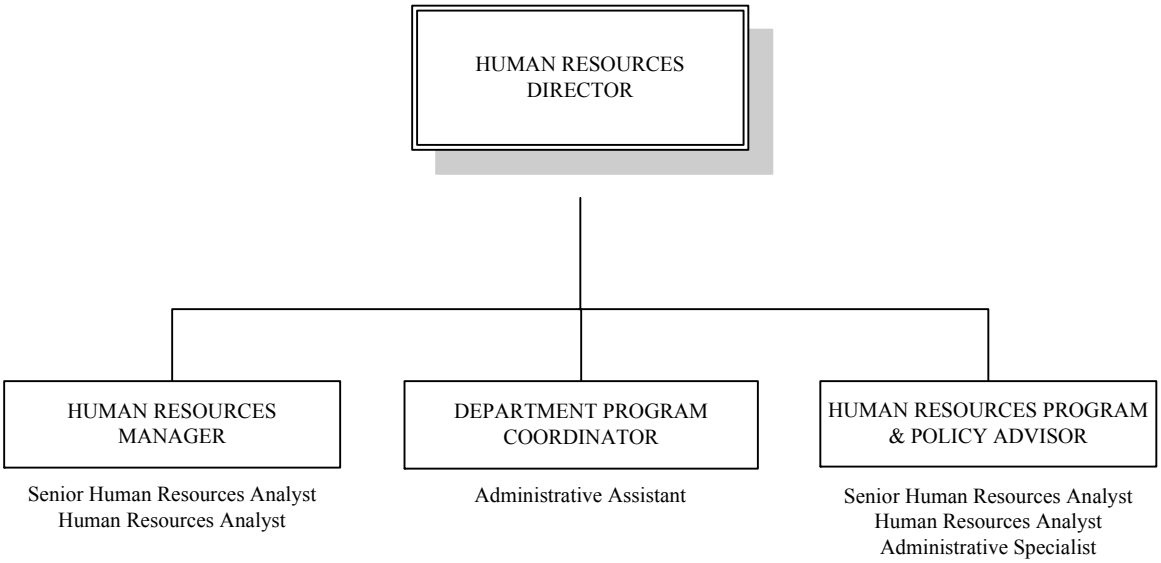
HUMAN RESOURCES

2017-2018 ADOPTED 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	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
ADMINISTRATION			
Administrative Specialist[1]	0.00	0.94	0.94
Administrative Assistant	0.60	0.60	0.60
Department Administrative Coordinator	1.00	1.00	1.00
Director	1.00	1.00	1.00
Human Resources Analyst - Senior[2]	1.00	2.00	2.00
Human Resources Analyst[3,5,6]	0.00	4.00	4.00
Human Resources Assistant[1]	0.94	0.00	0.00
Human Resources Generalist[2,4,6]	2.96	0.00	0.00
Human Resources Programs Manager	1.00	1.00	1.00
Human Resources Program & Policy Advisor[7]	0.00	1.00	1.00
Human Resources Specialist[5]	1.00	0.00	0.00
Labor Relations Manager & Policy Advisor[7]	1.00	0.00	0.00
	10.50	11.54	11.54
SAFETY & WORKERS' COMPENSATION			
Safety & Workers' Compensation Coordinator[3]	1.00	0.00	0.00
	1.00	0.00	0.00
TOTAL FTEs	11.50	11.54	11.54
SUPPLEMENTAL FTEs[8]	0.16	0.39	0.31

Notes:

1. The Human Resources (HR) Assistant position was reclassified to an Administrative Specialist position in 2015.
2. One of the HR Generalist positions was reclassified to a HR Analyst - Senior position in 2015.
3. One of the HR Analyst positions was reclassified from the Safety & Workers' Compensation Coordinator position in 2015.
4. In the 2015-2016 Budget, the .96 FTE Human Resources Generalist positions was made full-time (1.0 FTE).
5. The HR Specialist position was reclassified to a HR Analyst in 2015.
6. HR Generalist positions were reclassified to HR Analysts in 2015.
7. The Labor Relations Manager & Policy Advisor position was reclassified from the Compensation Programs Manager position in 2014.
8. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

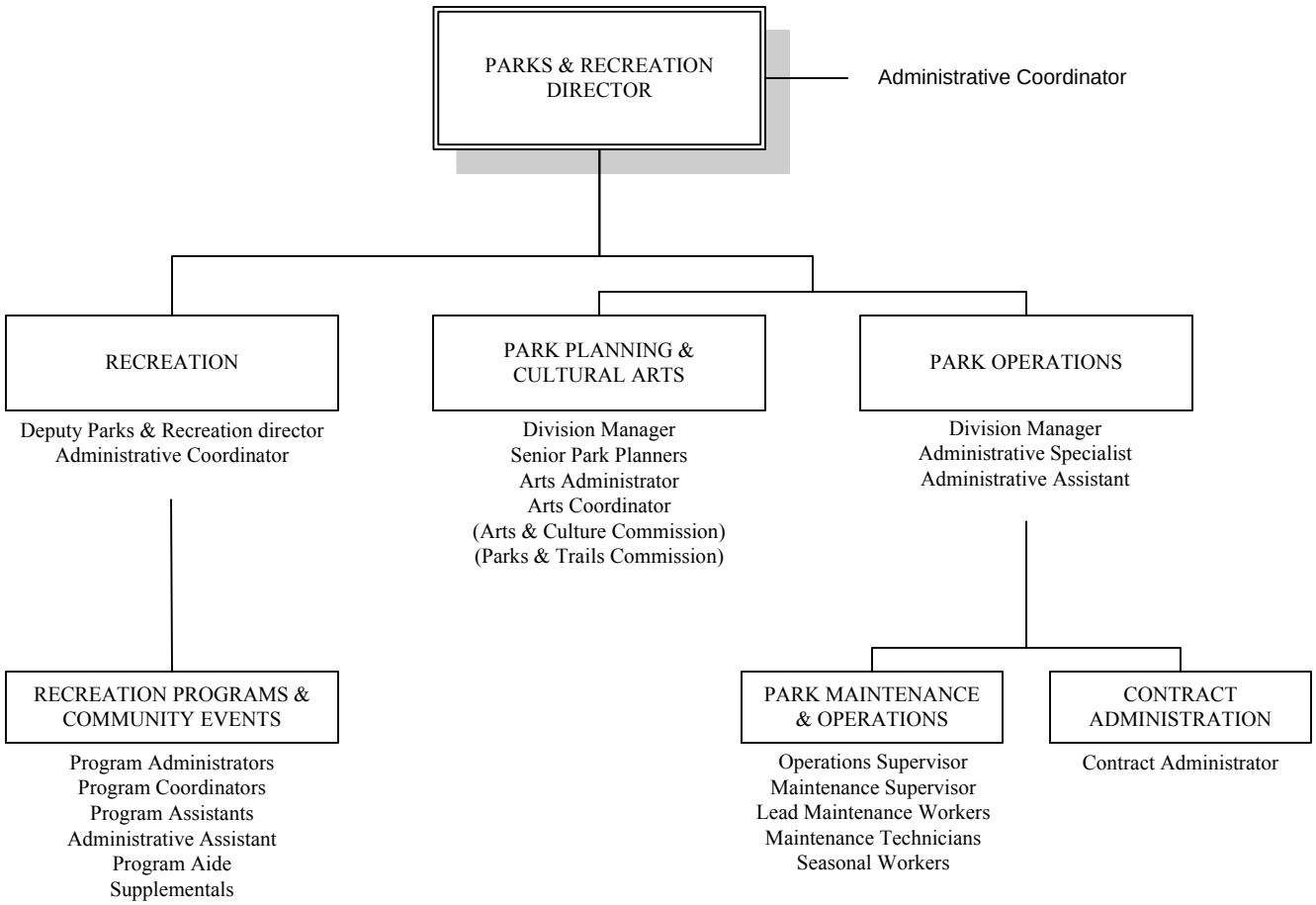
PARKS & RECREATION

2017-2018 ADOPTED BUDGET

CITY OF REDMOND

MISSION STATEMENT

We are leaders in providing sustainable parks, innovative recreation services, unique art and cultural experiences that continue to build a high quality of life in Redmond.



PARKS & RECREATION

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
ADMINISTRATION[1]			
Cultural Arts Administrator	0.50	0.50	0.50
Department Administrative Coordinator	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Director	1.00	1.00	1.00
Management Analyst - Senior[2]	1.00	0.00	0.00
Parks Planning/Cultural Arts Manager	1.00	1.00	1.00
Planner - Senior[2]	1.00	2.00	2.00
	6.50	6.50	6.50
ARTS ACTIVITY			
Cultural Arts Administrator	0.50	0.50	0.50
Program Coordinator[3]	0.00	0.50	0.50
	0.50	1.00	1.00
RECREATION SERVICES			
Administrative Assistant	0.62	0.62	0.62
Graphics Designer[4]	0.00	0.40	0.40
Program Administrator	3.08	3.08	3.08
Program Aid	0.63	0.63	0.63
Program Assistant[4]	0.40	0.00	0.00
Program Coordinator[5,6]	4.25	3.24	4.24
Recreation Division Manager[6]	1.00	1.00	0.00
	9.98	8.97	8.97
RECREATION ACTIVITY			
Administrative Assistant[5]	0.33	0.38	0.38
Graphics Designer[4]	0.00	0.60	0.60
Preschool Teacher[3]	1.00	0.00	0.00
Program Administrator	2.92	2.92	2.92
Program Assistant[4]	3.60	5.00	5.00
Program Coordinator[3]	2.76	2.26	2.26
	10.61	11.16	11.16
SPECIAL EVENTS			
Program Coordinator	1.00	1.00	1.00
	1.00	1.00	1.00

PARKS & RECREATION

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
PARKS LEVY			
Department Administrative Coordinator	1.00	1.00	1.00
Program Assistant[7]	1.00	0.00	0.00
Program Coordinator[7]	1.00	2.00	2.00
	3.00	3.00	3.00
OPERATIONS			
Administrative Specialist[5]	0.74	0.71	0.71
Lead Maintenance Worker	4.00	4.00	4.00
Maintenance Technician[8]	10.35	10.68	10.68
Parks Maintenance and Operations Manager	1.00	1.00	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00
Parks Operations Supervisor	1.00	1.00	1.00
Program Administrator	1.00	1.00	1.00
	19.09	19.39	19.39
MAINTENANCE & OPERATIONS			
Administrative Assistant (Operations)	0.88	0.88	0.88
Administrative Specialist	0.13	0.13	0.13
Lead Maintenance Worker	2.00	2.00	2.00
Maintenance Technician[9]	7.00	7.00	8.00
	10.01	10.01	11.01
TOTAL FTEs	60.69	61.02	62.02
SUPPLEMENTAL FTEs[10]	40.18	40.18	33.17

Notes:

1. Employees formerly charged directly to the Capital Improvement Program were moved to Administration in 2017-2018 and will charge directly to Projects.
2. The Management Analyst - Senior position was reclassified to a Planner - Senior position in 2015; the position charges 100% to CIP.
3. The Preschool Teacher position was reclassified to a Recreation Program Coordinator position during the 2015-2016 Budget; charging 50% to Arts Activity and 50% to Recreation Activity Fund.
4. A Program Assistant was reclassified to a Graphics Designer position in 2015.
5. Reallocation of existing positions based on current need.
6. The Recreation Division Manager was reclassified to a Program Coordinator in the 2017-2018 Budget.
7. Position promoted from Recreation Program Assistant to Recreation Program Coordinator during the 2015-2016 Budget.
8. In the 2015-2016 Budget, a Maintenance Technician position was made full-time (1.0 FTE).
9. A Maintenance Technician Position was added in the 2017-2018 Budget.
10. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

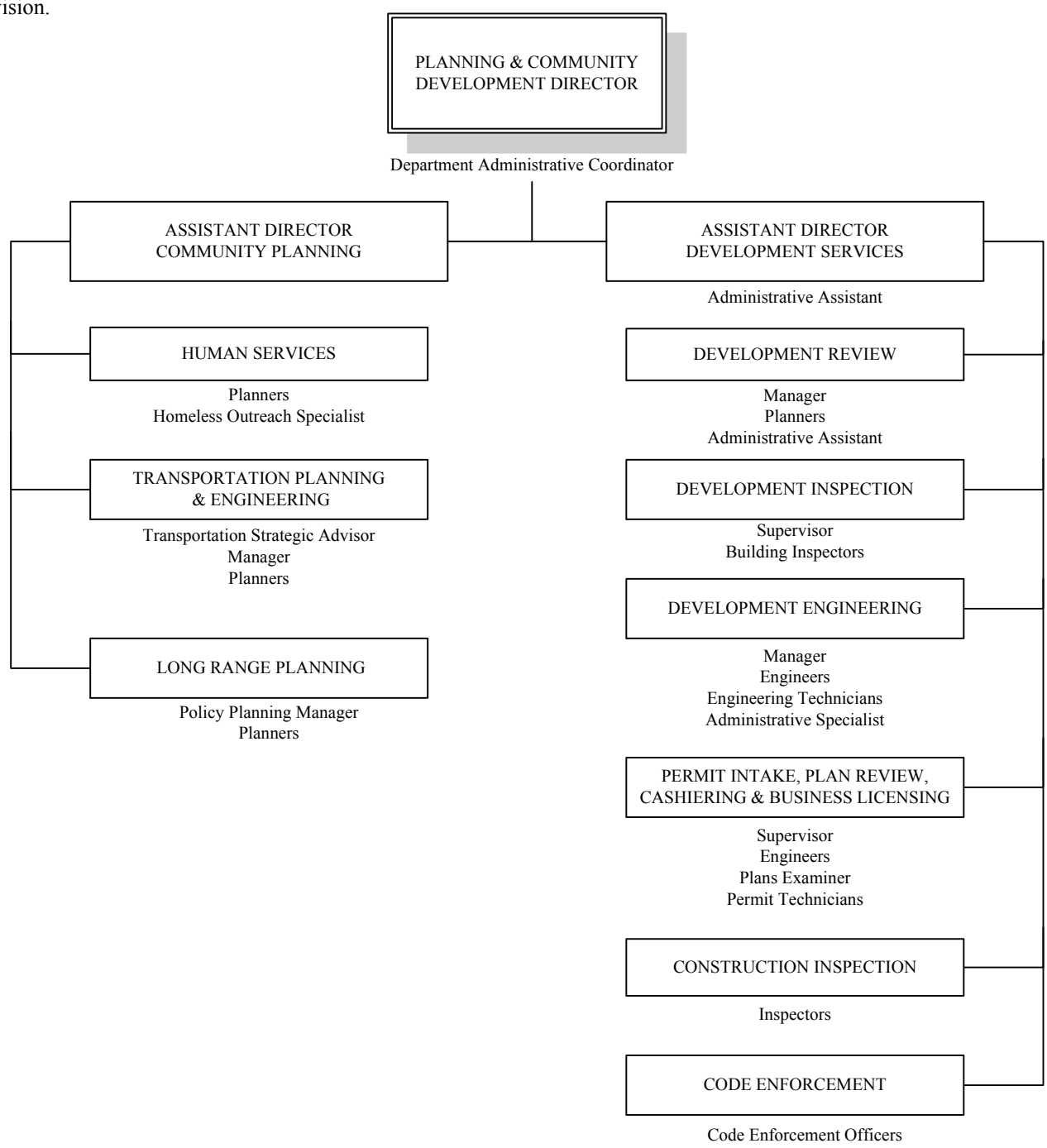
PLANNING & COMMUNITY DEVELOPMENT

2017-2018 ADOPTED BUDGET

CITY OF REDMOND

MISSION STATEMENT

The Planning & Community Development Department exists to prepare, promote and implement Redmond's community vision.



PLANNING & COMMUNITY DEVELOPMENT

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
ADMINISTRATION			
Administrative Assistant[1]	0.88	1.00	1.00
Administrative Specialist[2]	1.00	0.00	0.00
Department Administrative Coordinator[2]	0.00	1.00	1.00
Assistant Director Community Planning	1.00	1.00	1.00
Assistant Director Development Services	1.00	1.00	1.00
Business Operations Manager[4]	1.00	0.00	0.00
Director	1.00	1.00	1.00
	5.88	5.00	5.00
OPERATING GRANTS - TRANSPORTATION DEMAND MANAGEMENT (TDM)			
Planner - Senior[5]	1.00	0.00	0.00
Program Administrator[6]	2.00	0.00	0.00
	3.00	0.00	0.00
ECONOMIC DEVELOPMENT[6]			
Economic Development/TDM Manager	1.00	0.00	0.00
Planner	1.00	0.00	0.00
	2.00	0.00	0.00
HUMAN SERVICES			
Planner - Limited Duration[6]	1.00	0.00	0.00
Homeless Outreach Specialist[7]	0.00	0.00	1.00
Planner - Senior[8]	0.75	1.75	1.75
	1.75	1.75	2.75
TRANSPORTATION PLANNING & ENGINEERING			
Transportation Strategic Advisor[10]	0.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00
Planner	2.00	2.00	2.00
Planner - Principal[10]	1.00	0.00	0.00
Planner - Senior[5]	0.00	1.00	1.00
	4.00	5.00	5.00
LONG RANGE PLANNING			
Planner - Senior[9, 10]	4.82	4.81	5.00
Planning Manager	1.00	1.00	1.00
	5.82	5.81	6.00

PLANNING & COMMUNITY DEVELOPMENT

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
DEVELOPMENT REVIEW			
Administrative Assistant	1.00	1.00	1.00
Planner[1,10]	6.70	3.88	3.88
Planner - Assistant[10,11]	2.00	2.00	2.00
Planner - Principal[10]	0.00	0.70	0.70
Planner - Senior[3,10]	0.00	3.00	3.00
Planning Manager	1.00	1.00	1.00
	10.70	11.58	11.58
PERMIT INTAKE, PLAN REVIEW & CODE ENFORCEMENT			
Accountant - Associate[10,12]	1.00	0.00	0.00
Accounting Specialist - Senior[10,13]	0.00	1.00	0.00
Administrative Assistant	1.00	0.00	0.00
Code Enforcement Officer	2.00	2.00	2.00
Engineer - Senior[3,11]	1.50	2.00	2.00
Financial Analyst - Associate[10]	0.75	0.00	0.00
Permit Technician[11]	3.00	4.00	4.00
Development Service Center Supervisor[14]	0.00	1.00	1.00
Permit Technician/Plans Examiner Supervisor[14]	1.00	0.00	0.00
Plans Examiner[3]	3.00	6.00	6.00
Program Administrator[10,13]	0.00	0.75	0.00
	13.25	16.75	15.00
DEVELOPMENT ENGINEERING			
Administrative Coordinator[15]	1.00	0.00	0.00
Administrative Specialist	1.00	1.00	1.00
Construction Inspector[3,5,7]	0.00	3.00	4.00
Construction Inspector - Lead[5]	0.00	1.00	1.00
Engineer - Senior[7]	4.00	5.00	6.00
Engineer Technician[3]	0.00	2.00	2.00
Engineer Technician - Senior	1.00	2.00	2.00
Engineering Manager	1.00	1.00	1.00
	8.00	15.00	17.00
DEVELOPMENT INSPECTION			
Building Inspector[3,11]	12.00	12.00	12.00
Building Inspector - Senior[10]	0.00	3.00	3.00
Building Inspector Supervisor	1.00	1.00	1.00
Construction Inspector[5]	2.00	0.00	0.00
Construction Inspector - Lead[5]	1.00	0.00	0.00
	16.00	16.00	16.00

PLANNING & COMMUNITY DEVELOPMENT

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
DEVELOPMENT REVIEW FUND[11,16]			
Construction Inspector	2.00	0.00	0.00
Engineer	1.00	0.00	0.00
Engineer - Senior	0.50	1.00	1.00
Engineering - Technician	1.00	0.00	0.00
Planner - Senior	1.00	0.00	0.00
Plans Examiner	1.00	0.00	0.00
	6.50	1.00	1.00
TOTAL FTEs	76.89	77.89	79.33
SUPPLEMENTAL FTEs[17]	0.69	0.00	0.46

Notes:

1. In 2016 a portion (.125 FTE) of a planner was converted to make a 1.0 FTE Administrative Assistant.
2. The Administrative Specialist was reclassed to a Department Administrative Coordinator in 2016.
3. Positions were approved by Council mid 2016 to support the surge in development and/or private development agreements.
4. The Business Operations Manager position retired, effective July 1, 2015.
5. Position moved to a different division in the 2015-2016 Budget.
6. Divisions were moved to the Executive Department during a re-organization of departments in the 2015-2016 Budget.
7. Positions approved in the 2017-2018 Budget; includes, a Homeless Outreach Coordinator and two positions in support of Low Impact Development, a Construction Inspector and Senior Engineer.
8. The Planner - Limited Duration position will be converted to a regular Planner - Senior position during the 2015-2016 Budget.
9. The Senior Planner was increase to a 1.0 FTE in the 2017-2018 Budget.
10. Position was reclassified within the department with a new position title.
11. In June 2014, Council approved the addition of 17 limited duration FTEs in relation to the Capstone Agreement and general development surge.
12. Reallocation of existing positions as a result of Business Licensing and Cashiering moving to Planning during the 2013-2014 Budget.
13. Positions transferred to the Customer Service division in Executive in the 2017-2018 budget
14. The Permit Technician/Plans Examiner Supervisor was reclassed to a Development Service Center Supervisor in 2015.
15. Administrative Coordinator position was reclassified to an Engineering Technician position during the 2015-2016 Budget.
16. Positions added in support of the Capstone development agreement ended in 2016.
17. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

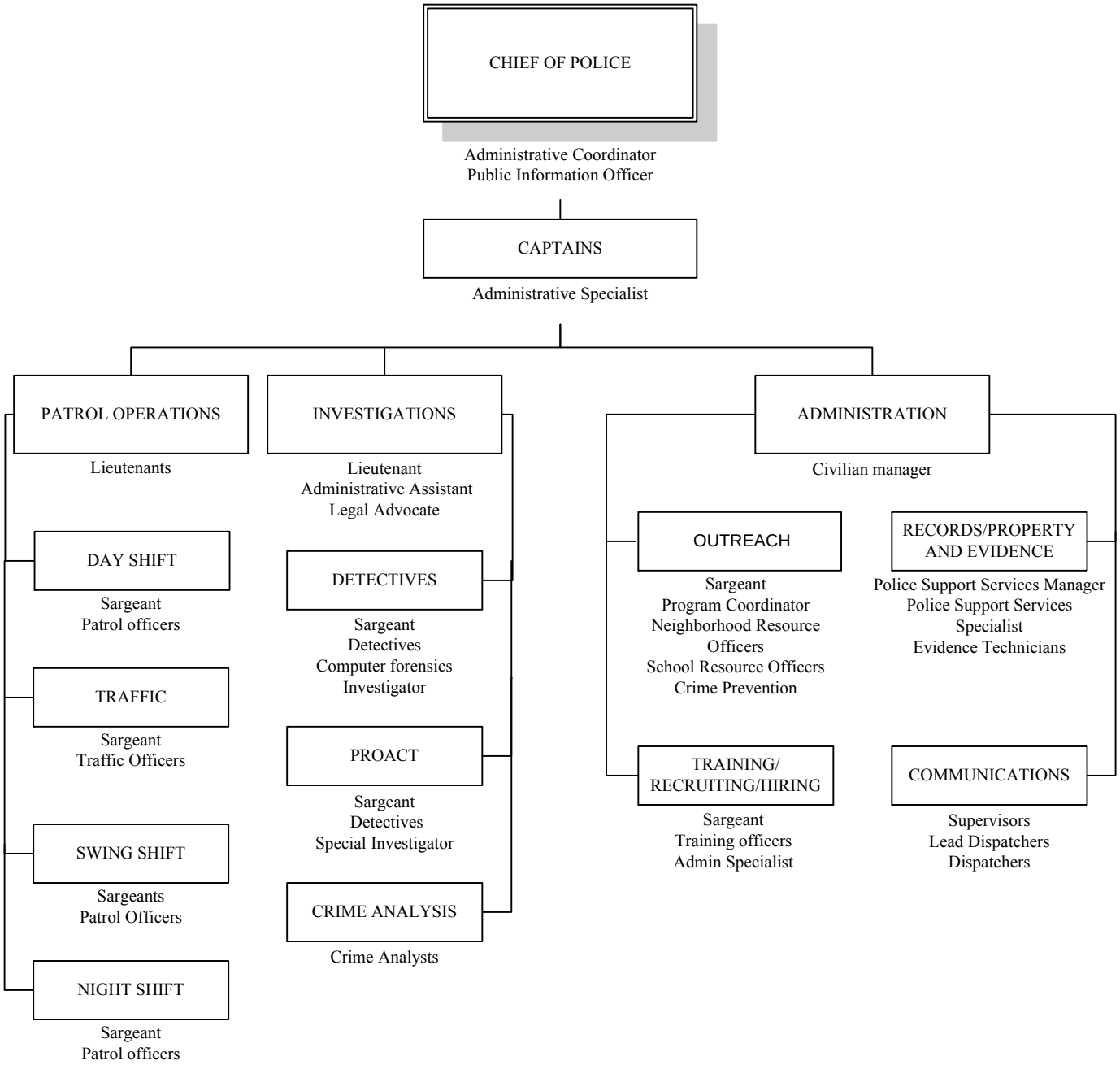
POLICE

2017-2018 ADOPTED BUDGET

CITY OF REDMOND

MISSION STATEMENT

The Redmond Police Department provides law enforcement services to our community in a manner that reflects our core values of Respect, Professionalism, Dedication and Leadership.



POLICE

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
COMMISSIONED			
Chief of Police	1.00	1.00	1.00
Assistant Chief[1]	1.00	1.00	0.00
Operations Captain[1]	0.00	0.00	1.00
Administrative Commander[1]	1.00	1.00	0.00
Community Outreach OEM Commander[1]	1.00	1.00	0.00
Detective	6.00	6.00	6.00
Financial Fraud Detective[2]	1.00	0.00	0.00
K-9 Officer	1.00	1.00	1.00
Lieutenant[1]	11.00	11.00	3.00
Sargeant[1]	0.00	0.00	12.00
Operations Support Captain[1]	0.00	0.00	1.00
Operations Support Commander[1]	1.00	1.00	0.00
Patrol Officer[1,3,4,5]	38.50	39.00	42.00
Police Commander[1]	2.00	2.00	0.00
Special Investigator	1.00	1.00	1.00
Traffic Officer	5.00	5.00	5.00
Training Officer	2.00	2.00	2.00
	72.50	72.00	75.00
CIVILIAN			
Police Support Services Manager[1]	0.00	0.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Communications Dispatcher	13.00	13.00	13.00
Communications Supervisor	2.00	2.00	2.00
Computer Forensics Investigator - Senior	1.00	1.00	1.00
Crime Analyst[6]	1.80	1.91	1.91
Lead Dispatcher	2.00	2.00	2.00
Legal Advocate	1.00	1.00	1.00
Police Program Coordinator[7,8]	1.00	2.00	0.00
Police Program Coordinator - Limited Duration[7]	1.00	0.00	0.00
Police Support Administrative Assistant	1.00	1.00	1.00
Police Support Officer[1]	4.00	4.00	0.00
Police Support Services Specialist	4.50	4.50	4.50
Police Support Services Supervisor	1.00	1.00	1.00
Property/Evidence Technician[1]	1.00	1.00	2.00
Police (Volunteer) Program Coordinator	1.00	1.00	1.00
	36.30	36.41	32.41

POLICE

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
POLICE LEVY[9]			
Administrative Specialist	1.00	1.00	1.00
Communications Dispatcher	1.00	1.00	1.00
Crime Analyst[1]	1.00	1.00	1.00
Crime Prevention[1]	1.00	0.00	1.00
School Resource Officer	3.00	3.00	3.00
Patrol Officer[4]	8.50	10.00	10.00
Police Program Coordinator	1.00	1.00	1.00
Police Support Administrative Specialist	1.00	1.00	1.00
Police Support Officer[1]	1.00	1.00	0.00
Police Support Services Specialist	1.00	1.00	1.00
Traffic Officer	1.00	1.00	1.00
	20.50	21.00	21.00
TOTAL FTEs	129.30	129.41	128.41
SUPPLEMENTAL FTEs[10]	0.39	0.71	0.63

Notes:

1. Positions were reclassified during the 2017-2018 Budget due to a reorganization of the Police Department.
2. The Financial Fraud Detective was funded by Eastside Narcotics Task Force (ENTF) grant.
3. Additional grant funding allowed 1.0 FTE Police Officer to be added during the 2015-2016 Budget.
4. Moved Patrol Officers to Police Levy during the 2015-2016 Budget.
5. One additional Police Officer was added in 2018.
6. Limited duration Crime Analyst 0.8 FTE position reduced at the end of 2013 due to reduction in grant funding. Additional 0.11 FTE position added during 2014 supported by grant funding.
7. Limited duration term employee converted to regular FTE.
8. Emergency Management moved from Police to Fire in the 2017-2018 Budget.
9. The Police Levy includes 21 Police positions and 1.0 Information Services position.
10. Supplemental FTE estimates based on supplemental Budgets, average hourly rates (varies by year) and standard full-time hours per year (2,080).

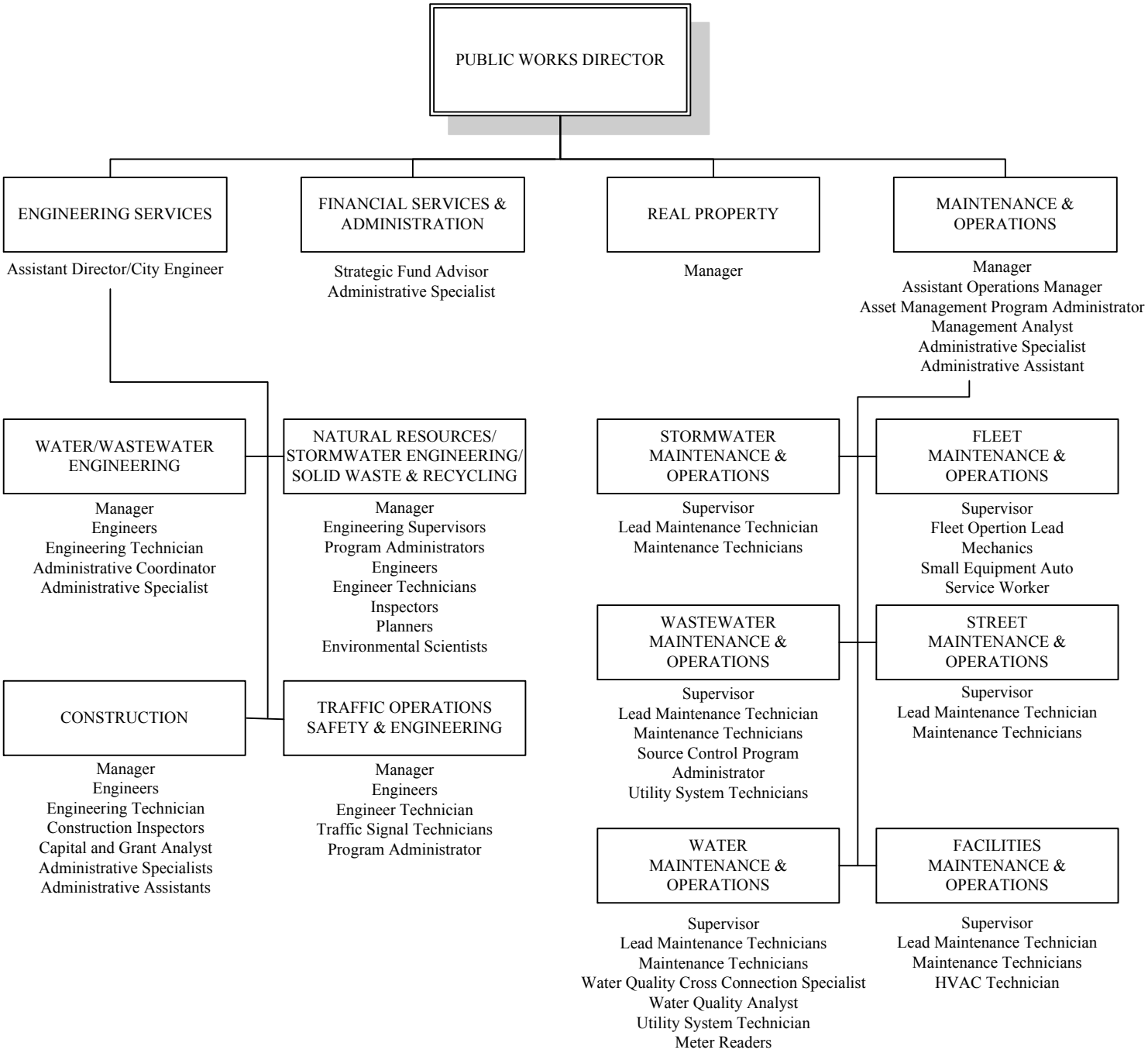
PUBLIC WORKS

2017-2018 ADOPTED BUDGET

CITY OF REDMOND

MISSION STATEMENT

We strategically build, operate and maintain public infrastructure and provide environmental stewardship for our dynamic community.



PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
FINANCIAL & ADMINISTRATIVE SERVICES			
Accounting Specialist[1]	0.56	0.56	0.00
Administrative Specialist	0.33	0.33	0.33
Assistant Director	0.50	0.50	0.50
Director	0.50	0.50	0.50
Management Analyst - Associate[2]	1.00	0.00	0.00
Real Property Manager	0.20	0.20	0.20
Strategic Funds Advisor[3]	1.17	1.00	1.00
	4.26	3.09	2.53
CONSTRUCTION[2]			
Administrative Assistant	0.60	0.00	0.00
Administrative Specialist	0.60	0.00	0.00
Administrative Specialist - Limited Duration[4]	1.00	0.00	0.00
Construction Inspector	1.00	0.00	0.00
Construction Inspector - Lead	3.00	0.00	0.00
Engineer	1.00	0.00	0.00
Engineer - Senior	3.00	0.00	0.00
Engineering Manager	0.70	0.00	0.00
Engineering Supervisor	0.80	0.00	0.00
	11.70	0.00	0.00
CONSTRUCTION RIGHT OF WAY INSPECTION[2]			
Administrative Assistant	0.00	0.70	0.70
Construction Inspector - Lead	0.00	1.00	1.00
Department Administrative Coordinator[6]	0.00	0.60	0.60
Engineering Manager	0.00	0.50	0.50
Engineering Supervisor	0.00	0.50	0.50
Engineer - Associate	0.00	1.00	1.00
Engineering Technician - Senior	0.00	1.00	1.00
Real Property Manager	0.00	0.80	0.80
	0.00	6.10	6.10

PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
TRAFFIC OPERATIONS SAFETY & ENGINEERING			
Administrative Specialist	0.25	0.25	0.25
Department Administrative Coordinator	0.25	0.25	0.25
Engineer - Senior	3.00	3.00	3.00
Engineering Technician - Senior	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00
Intelligent Transportation System Network Technician[6]	0.00	1.00	1.00
Lead Traffic Signal Technician[6]	2.00	1.00	1.00
Program Administrator	1.00	1.00	1.00
Program Coordinator[7]	1.00	0.00	0.00
Traffic Signal Technician	2.00	2.00	2.00
	11.50	10.50	10.50
MAINTENANCE & OPERATIONS CENTER (MOC)/BUILDING MAINTENANCE			
Administrative Assistant[5]	0.16	0.16	0.00
Administrative Specialist[1]	0.00	0.16	0.16
Program Administrator[6]	0.00	0.00	0.17
Asset Management Administrator[1,6]	0.00	0.17	0.00
Assistant Maintenance Manager[9]	0.00	0.17	0.17
HVAC Technician	1.00	1.00	1.00
Lead Maintenance Worker	1.00	1.00	1.00
Maintenance & Operations Supervisor	1.00	1.00	1.00
Maintenance Manager	0.17	0.17	0.17
Maintenance Technician[1]	5.00	5.00	4.12
Management Analyst	0.17	0.17	0.17
	8.50	9.00	7.96
STREET MAINTENANCE & OPERATIONS			
Administrative Assistant[5]	0.17	0.17	0.00
Administrative Specialist[1]	0.00	0.17	0.17
Program Administrator[6]	0.00	0.00	0.17
Asset Management Administrator[1,6]	0.00	0.17	0.00
Assistant Maintenance Manager[9]	0.00	0.17	0.17
Lead Maintenance Worker	1.00	1.00	1.00
Maintenance & Operations Supervisor	1.00	1.00	1.00
Maintenance Manager[1]	0.17	0.16	0.16
Maintenance Technician[1,1]	7.00	8.00	8.13
Management Analyst	0.17	0.17	0.17
	9.51	11.01	10.97

PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
WATER & WASTEWATER			
Water Administration[1]			
Administrative Assistant	0.10	0.00	0.00
Accounting Specialist	0.00	0.00	0.19
Administrative Specialist	0.23	0.13	0.13
Assistant Director	0.15	0.15	0.15
Director	0.10	0.10	0.10
Engineering Manager	0.10	0.00	0.00
Engineering Supervisor	0.05	0.00	0.00
Strategic Funds Advisor[3]	0.26	0.00	0.00
	0.99	0.38	0.57
Water Maintenance & Operations			
Administrative Assistant[5]	0.17	0.17	0.00
Administrative Specialist[8]	0.00	0.17	0.17
Program Administrator[6]	0.00	0.00	0.16
Asset Management Administrator[1,6]	0.00	0.16	0.00
Assistant Maintenance Manager[9]	0.00	0.16	0.16
Lead Maintenance Worker[6]	1.00	2.00	2.00
Maintenance & Operations Supervisor	1.00	1.00	1.00
Maintenance Manager	0.16	0.16	0.16
Maintenance Technician[1,6]	8.25	7.25	7.40
Meter Reader	1.50	1.50	1.50
Management Analyst	0.16	0.16	0.16
Utility Systems Technician[6,8]	0.00	2.00	2.00
Water Quality Analyst[6]	2.00	1.00	1.00
Water Quality Cross Connection Specialist[6]	1.00	1.00	1.00
	15.24	16.73	16.71
Wastewater Administration[1]			
Administrative Assistant	0.10	0.00	0.00
Accounting Specialist[1]	0.00	0.00	0.19
Administrative Specialist[8]	0.23	0.13	0.13
Assistant Director	0.15	0.15	0.15
Director	0.10	0.10	0.10
Engineering Manager	0.10	0.00	0.00
Engineering Supervisor	0.05	0.00	0.00
Strategic Funds Advisor[3]	0.26	0.00	0.00
	0.99	0.38	0.57

PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
Wastewater Maintenance & Operations			
Administrative Assistant[5]	0.17	0.17	0.00
Administrative Specialist[8]	0.00	0.17	0.17
Program Administrator[6]	0.00	0.00	0.17
Asset Management Administrator[6,1]	0.00	0.17	0.00
Assistant Maintenance Manager[9]	0.00	0.16	0.16
Lead Maintenance Worker	1.00	1.00	1.00
Maintenance & Operations Supervisor	1.00	1.00	1.00
Maintenance Manager	0.16	0.17	0.17
Maintenance Technician[1]	6.25	6.25	6.35
Meter Reader	0.50	0.50	0.50
Source Control Technician	1.00	1.00	1.00
Management Analyst	0.17	0.17	0.17
Utility System Technician[6]	2.00	2.00	2.00
	12.25	12.76	12.69
Water/Wastewater Engineering			
Administrative Specialist	0.10	0.10	0.10
Department Administrative Coordinator	0.60	0.60	0.60
Engineer - Senior	2.00	2.00	2.00
Engineering Manager	1.00	1.00	1.00
Engineering Technician - Senior	1.00	1.00	1.00
	4.70	4.70	4.70
STORMWATER MANAGEMENT			
Stormwater Maintenance & Operations			
Administrative Assistant[5]	0.16	0.16	0.00
Administrative Specialist[8]	0.00	0.16	0.16
Program Administrator[6]	0.00	0.00	0.17
Asset Management Administrator[6,8]	0.00	0.17	0.00
Assistant Maintenance Manager[9]	0.00	0.17	0.17
Lead Maintenance Worker	1.00	1.00	1.00
Maintenance & Operations Supervisor	1.00	1.00	1.00
Maintenance Manager	0.17	0.17	0.17
Maintenance Technician[1,9]	10.50	9.50	9.60
Management Analyst	0.17	0.17	0.17
	13.00	12.50	12.44

PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
NATURAL RESOURCES/STORMWATER ENGINEERING/SOLID WASTE[6]			
Administrative Assistant	0.20	0.00	0.00
Administrative Specialist[8]	1.08	0.88	0.88
Accounting Specialist[1]	0.00	0.00	0.19
Assistant Director	0.20	0.20	0.20
Department Administrative Coordinator	0.10	0.10	0.10
Director	0.20	0.20	0.20
Engineer[6]	1.00	0.00	0.00
Engineer - Senior[1,6]	0.00	2.00	2.00
Engineering Manager[1]	0.70	0.60	0.55
Engineering Supervisor	0.60	1.25	1.25
Engineering Technician	2.00	2.00	2.00
Engineering Technician - Senior	1.00	1.00	1.00
Planner - Associate[10]	1.00	0.00	0.00
Planner - Senior	3.00	3.00	3.00
Program Administrator	2.20	2.20	2.20
Strategic Funds Advisor[3]	0.32	0.00	0.00
Stormwater Inspector[6]	1.00	1.00	1.00
	14.60	14.43	14.57
Natural Resources - Wellhead			
Engineer[2]	1.00	0.00	0.00
Engineer - Supervisor	0.25	0.25	0.25
Engineering Technician[11]	0.00	0.00	1.00
Engineering Technician - Limited Duration[11]	0.00	0.50	0.00
Engineering Manager[1]	0.12	0.12	0.20
Environmental Scientist[6]	2.00	2.00	2.00
Program Administrator[6,8]	0.00	1.00	1.00
	3.37	3.87	4.45
Solid Waste & Recycling			
Administrative Specialist	0.10	0.10	0.10
Department Administrative Coordinator	0.05	0.05	0.05
Director	0.10	0.10	0.10
Engineer - Supervisor	0.50	0.50	0.50
Engineering Manager[1]	0.28	0.28	0.25
Maintenance Technician	1.00	1.00	1.00
Program Administrator[1,12]	1.60	1.60	1.80
	3.63	3.63	3.80

PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget
FLEET MAINTENANCE & OPERATIONS			
Administrative Assistant[5]	0.17	0.17	0.00
Administrative Specialist[8,13]	0.08	0.25	0.25
Program Administrator[6]	0.00	0.00	0.16
Asset Management Administrator[6,8]	0.00	0.16	0.00
Assistant Maintenance Manager[9]	0.00	0.17	0.17
Maintenance Technician[1]	0.00	0.00	0.40
Maintenance & Operations Supervisor	1.00	1.00	1.00
Fleet Operations Lead	0.00	0.00	1.00
Maintenance Manager	0.17	0.17	0.17
Mechanic[6]	3.00	4.00	3.00
Senior Mechanic[6]	2.00	0.00	0.00
Small Equipment Auto Service Worker[6]	0.00	1.00	1.00
Management Analyst	0.16	0.16	0.16
	6.58	7.08	7.31
CAPITAL INVESTMENT PROGRAM (CIP)[2]			
Public Works			
Administrative Assistant	0.00	0.30	0.30
Administrative Specialist[4]	0.00	2.00	2.00
Construction Inspector[14]	2.00	3.00	4.00
Construction Inspector - Lead	0.00	2.00	2.00
Construction Inspector - Limited Duration[14]	0.00	1.00	0.00
Department Administrative Coordinator[6]	0.00	0.40	0.40
Engineer	0.00	1.00	1.00
Engineer - Associate[4]	1.00	1.00	1.00
Engineer - Senior[2]	5.75	8.00	8.00
Engineering Manager	0.00	0.50	0.50
Engineering Supervisor[10]	0.00	1.50	1.50
Engineering Technician	1.00	0.00	0.00
Management Analyst - Associate[6]	0.00	1.00	0.00
Capital and Grant Analyst[6]	0.00	0.00	1.00
Real Property Manager	0.80	0.00	0.00
	10.55	21.70	21.70
TOTAL FTEs	131.36	137.86	137.56
SUPPLEMENTAL FTEs[15]	4.28	12.87	11.29

PUBLIC WORKS

STAFFING AUTHORIZATIONS

CITY OF REDMOND

Position	2013-2014 Budget	2015-2016 Budget	2017-2018 Budget

Notes:

1. Reallocation of existing positions to reflect division needs.
2. Starting in the 2015-2016 Budget, the Construction Division is broken up between two groups: Right of Way Inspection and Capital Investment Program (CIP). Overhead costs for the Construction Division shifted to CIP projects.
3. Position moved to Finance in 2015 and was reclassified to a Finance Officer. This position is partially funding by the Utilities; but, the FTE resides in the Finance & Information Services Department.
4. Limited duration position during the 2013-2014 Budget; position will be converted to a regular FTE during the 2015-2016 Budget.
5. Position transferred to the Customer Service division in Executive in the 2017-2018 budget.
6. Position was reclassified within the department with a new position title.
7. Position transferred to Executive in 2016 and reclassified from a Program Coordinator to a Customer Service Supervisor.
8. Position added during the 2015-2016 Budget.
9. The Assistant Maintenance Manager position was reclassified from the Maintenance & Operations Center Stormwater Maintenance Technician position during the 2015-2016 Budget.
10. The Planner - Associate position was reclassified to a Construction Engineering - Supervisor position in the 2015-2016 Budget.
11. Grant funded limited duration postion during 2016; position will be coverted to a regular FTE during the 2017-2018 Budget.
12. Additional .20 FTE added in the 2017-2018 Budget to increase the Program Coordinator to a 1.0 FTE.
13. The Administrative Specialist position added in the 2015-2016 Budget is a portion new and a portion existing.
14. Limited duration position during the the 2015-2016 Budget; position will be converted to a regular FTE during the 2015-2016 Budget.
15. Supplemental FTE estimates based on supplemental budgets, average hourly rates

MISCELLANEOUS STATISTICS

MISCELLANEOUS STATISTICS & INFORMATION

2017-2018 ADOPTED 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 62% of the taxes levied. The remaining amount is allocated to the following funds: Real Estate Excise Tax, Business Tax, Parks Maintenance and Operations, Public Safety and Parks Levy Funds, Operating Grants and Capital Projects. Tax rates for the 2017-2018 biennium are summarized in the following table.

GENERAL TAX RATES

Major Tax Sources	2017-2018 Budget	2017-2018 Rate	Maximum Rate
Property Tax – Regular Levy[1]	$51,091,497	$1.36	$3.60
Sales/Use Tax	52,573,014	0.85%	0.85%
Electric Utility Tax[2]	13,012,572	6.00%	6.00%
Gas Utility Tax[2]	2,495,268	6.00%	6.00%
Telephone Utility Tax[2]	5,168,477	6.00%	6.00%
Admission Tax	1,099,758	5.00%	5.00%
Cable TV Utility Tax[3]	766,407	3.00%	3.00%
Cable TV Franchise Fee	1,744,346	5.00%	5.00%
Real Estate Excise Tax	9,424,000	0.50%	0.50%
Business License Fee and Surcharge[4]	7,351,760	per FTE	N/A
Garbage Franchise Fee[5]	1,274,570	6.00%	N/A
Water/Wastewater Utility Tax[5]	N/A	0.00%	N/A
Stormwater Utility Tax[5]	N/A	0.00%	N/A
Hotel/Motel Tax	1,009,221	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. Over the biennium, $51.0 million in regular property taxes will be collected with $38.4 million collected in the General Fund. Approximately $2.3 million is deposited into the Parks Maintenance and Operations Fund, $0.7 million is deposited into the Parks Levy Fund and the remaining $9.6 million is deposited into the Fire Levy and Police Levy Funds. In 2013, the City retired the debt service historically paid for by the Property Tax – Excess Levy.

2. Effective March 2006, the City's utility tax rate for electricity, gas and telephone services increased from 5.8% to 6.0%.

3. Effective January 1, 2015, the City Council approved a 3% utility tax on cable television services.

4. Effective January 1, 2017, the City's base business license fee increased from $42.9 to $45 per employee. Effective January 1, 2018 the fee will increase to $48 per employee. The base business license fee supports general government services. The transportation surcharge of $64.00 per employee is specifically used for transportation improvements.

5. 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. In 2014, this Supreme Court decision was reversed and this practice was discontinued.

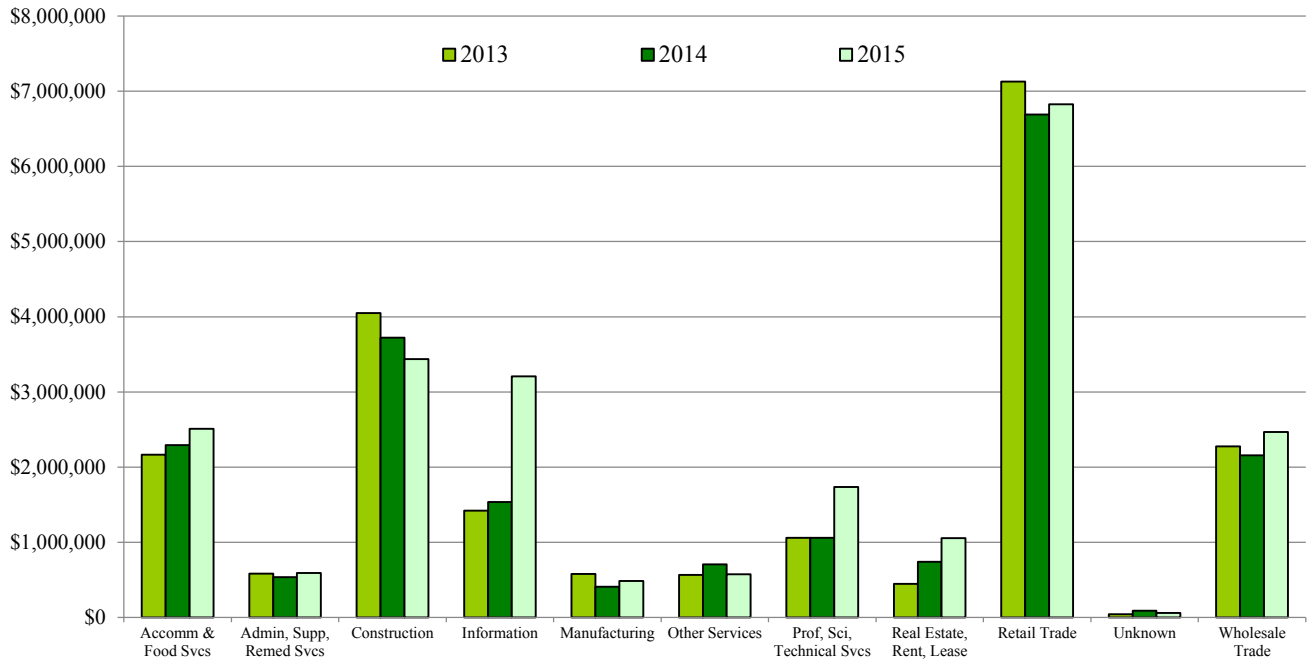
HISTORICAL TAX RATES

	2014	2015	2016
PROPERTY TAX LEVY:			
Regular	$ 22,968,614	$ 23,648,375	$ 24,356,841
Excess	-	-	-
TOTAL	$ 22,968,614	$ 23,648,375	$ 24,356,841
PROPERTY TAX RATE PER $1,000 AV:			
(Levied by the City of Redmond)			
Regular	$ 1.63	$ 1.49	$ 1.41
Excess	-	-	-
TOTAL	$ 1.63	$ 1.49	$ 1.41
TOTAL PROPERTY TAX RATE:			
(For a typical Redmond citizen)			
School District #414 (Lake Washington)	$ 3.51	$ 3.30	$ 3.11
State of Washington	$ 2.47	$ 2.29	$ 2.17
City of Redmond	$ 1.63	$ 1.49	$ 1.41
King County	$ 1.52	$ 1.35	$ 1.48
Library District	$ 0.56	$ 0.50	$ 0.48
Hospital District #2 (Evergreen)	$ 0.47	$ 0.40	$ 0.38
Port of Seattle	$ 0.22	$ 0.19	$ 0.17
Emergency Medical Services	$ 0.34	$ 0.30	$ 0.28
Library Capital Facilities	$ 0.05	$ 0.00	$ 0.00
King County Flood Zone	$ 0.15	$ 0.14	$ 0.17
Ferry District	$ 0.00	$ 0.00	$ 0.00
TOTAL	$ 10.91	$ 9.95	$ 9.64
SALES TAX RATES:			
State	6.50%	6.50%	6.50%
State Sales Tax Administration	0.15%	0.15%	0.15%
Transit (Metro/King County)	1.40%	1.40%	1.40%
Criminal Justice	0.10%	0.10%	0.10%
Regional Transit Authority	0.40%	0.40%	0.40%
Veteran's Levy	0.10%	0.10%	0.10%
City of Redmond	0.85%	0.85%	0.85%
TOTAL SALES TAX RATE	9.50%	9.50%	9.50%
King County Food & Beverage	0.50%	0.50%	0.50%
TOTAL SALES TAX RATE FOR RESTAURANTS/TAVERNS/BARS	10.00%	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%
Cable Television Utility Tax	0.00%	3.00%	3.00%

Exhibit 2
SALES TAX

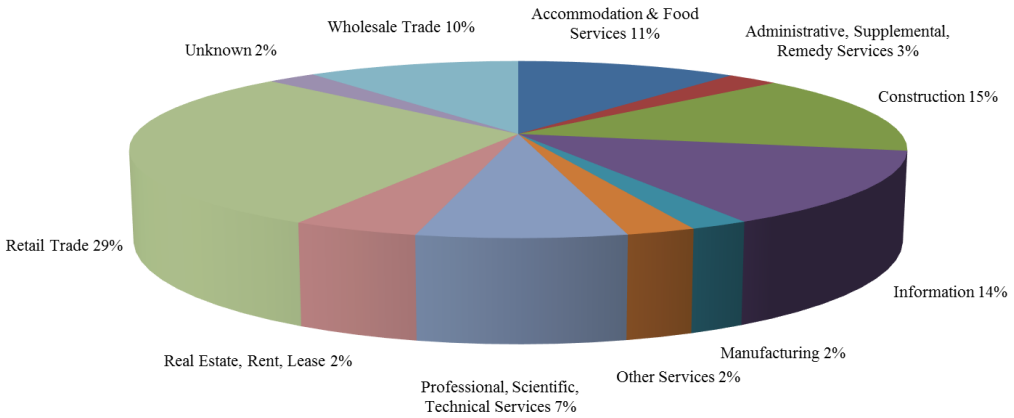
The City's overall sales tax base is well balanced. Traditionally, the growth in retail sales has been broadly distributed over the full spectrum of our economy. More recently, the Information sector and Professional, Science, Technical Services sector have seen significant growth; however, some of this growth is due to one-time audit adjustments. The two charts below are the 11 major categories, out of a total of 21.

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 2015.

Distribution of Retail Sales Tax within the City (2015)



Note: 2015 is the most recent full year of data available for Sales Tax

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 $801 per $1,000 of assessed valuation based on a 2016 average priced home as illustrated below.

Property Tax Example Using Average Home Value in Redmond

	Actual							Forecast		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Notes
Redmond Home Value	$444,600	$445,900	$396,000	$396,000	$452,000	$521,000	$568,000	$649,000	$668,500	(1)
Revaluation	7.6%	0.3%	-11.2%	0.0%	14.1%	15.3%	9.0%	14.3%	3.0%	
Levy Rate	$1.58	$1.72	$1.78	$1.73	$1.63	$1.49	$1.41	$1.36	$1.40	
City Tax	$702.20	$766.41	$706.29	$685.08	$736.76	$776.29	$800.88	$882.64	$936.43	(2)
Total Taxes	$4,215.38	$4,476.29	$4,322.25	$4,506.48	$4,931.32	$5,204.79	$5,475.52	$6,318.92	$6,573.87	(3)
Total Levy Rate	$9.48	$10.04	$10.91	$11.38	$10.91	$9.99	$9.64	$9.74	$9.83	(4)

Notes:

(1) Actual home values illustrated is the average home value in Redmond as reported by the County Assessor.
Forecast home values based on a 3% growth rate.

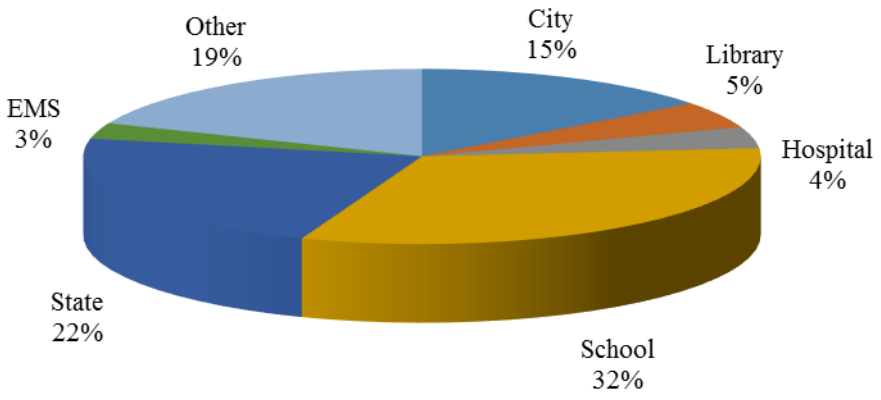
(2) City tax based on Levy Rate per $1,000 of Home Value.

(3) Forecast assumes 1% growth limit on total levy rate and does not include taxes on city's new construction & annexation.

(4) Total levy rate forecast based on a 1% growth rate.

The Total Levy Rate is comprised of the City's Levy, plus additional levies 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 $9.64 in 2016 property taxes, the City of Redmond receive $1.41, or 15% of the total.

Distribution of Property Tax Assessed in Redmond (2016)



For 2017, Redmond's portion of property taxes is divided into regular and excess levy amounts, allocated as follows:

	2017	
	Levy Amount	**Rate per $1,000 of**
General Levy		
General Fund	$18,497,061	$0.99
Parks M&O	758,180	$0.04
Public Safety Levy	4,826,029	$0.26
Parks Levy	744,588	$0.04
New Construction & Annexatio	536,697	$0.03
Total General Levy	$25,362,555	$1.36
Excess Levy	$0	$0.00
Total Property Tax Levy	**$25,362,555**	**$1.36**

In 2016, total property tax rates in Redmond vary from $9.26 to $9.67 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 2016, the total assessed valuation for the City is $17.2 billion.

Redmond has experienced an average annual growth rate of 5.3% in assessed valuation over the past 10 years. In 2016, Redmond homeowners paid total property taxes of approximately $5,475 for all taxing jurisdictions, the amount of property taxes paid by homeowners in other cities ranged from approximately $2,994 to over $7,269.

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	14,072	25.86%	18.74
2009	14,539	3.32%	19.55
2010	13,329	-8.32%	21.01
2011	12,793	-4.02%	21.99
2012	12,675	-0.93%	22.55
2013	12,974	2.36%	22.36
2014	14,135	8.95%	22.97
2015	15,872	12.29%	23.65
2016	17,270	8.80%	25.36

City Levy Rate for Selected King County Cities (2016)

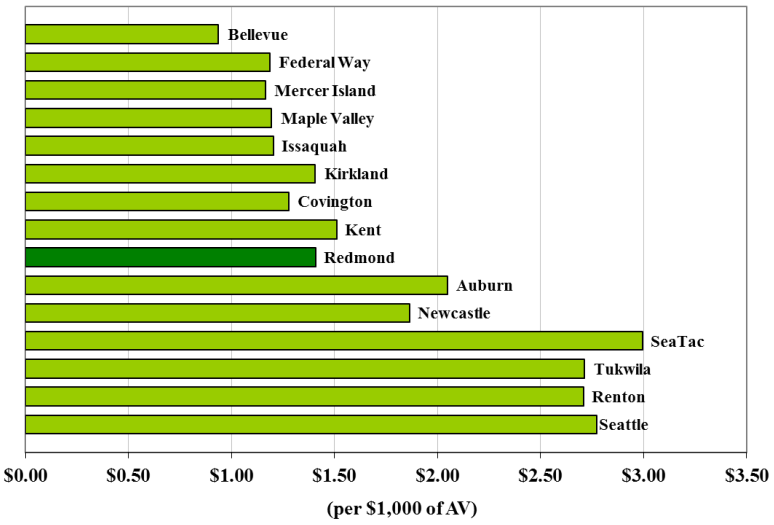


Exhibit 4
SUPPLEMENTAL INFORMATION

DATE OF INCORPORATION	December 31, 1912
FORM OF GOVERNMENT	Mayor – Council
TYPE OF GOVERNMENT	Non-Charter, Code City
AREA	17.17 square miles
NUMBER OF CITY EMPLOYEES	
Authorized for 2017-2018	669.61 (Full-Time Equivalents) in 2017
	671.61 (Full-Time Equivalents) in 2018
FIRE PROTECTION	
Number of Uniformed Personnel	121
Number of Stations	7
Number of Calls for Service (2016 Estimate)	10,891
ADVANCED LIFE SUPPORT	
Number of Uniformed Personnel	31
Number of Medic Units	3
POLICE PROTECTION	
Number of Police Officers	90
Number of Calls for Service (2016 Estimate)	25,869
PARKS	
Number of Developed Parks	36
Number of Developed Acres	1,208 (including 800-acre Watershed Park)
Number of Undeveloped Parks	6
Number of Undeveloped Acres	88
Number of Interuim Use Parks	5
Number of Interium Use Acres	55
TRANSPORTATION	
Miles of Paved Road (City-Owned)	149
Number of Traffic Signals	107

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

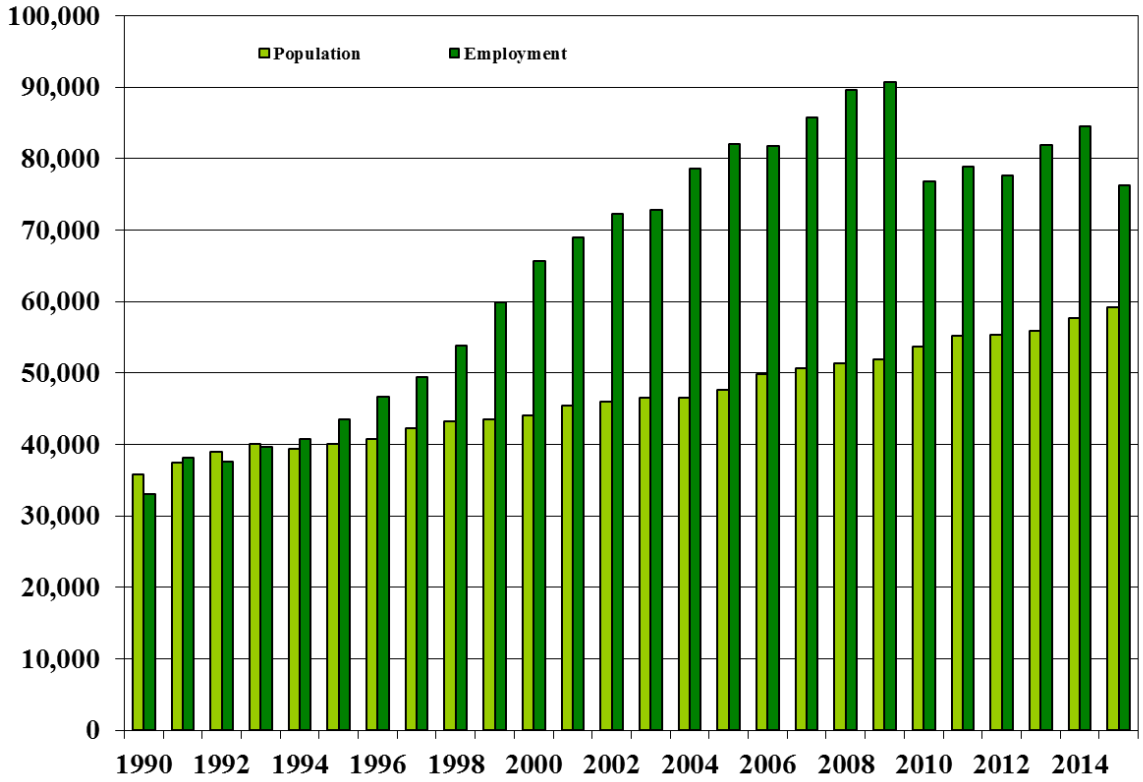
Number of Schools in City Limits:	
Elementary	6
Junior High	2
High School	1

MISCELLANEOUS STATISTICS

POPULATION

Redmond has grown from a population of 1,426 in 1960 to a population of 60,560 in 2016.

EMPLOYMENT IN CITY LIMITS (2015)



Note: Source of employment numbers in city data changed in 2010 to reflect numbers provided by the Puget Sound Regional Council

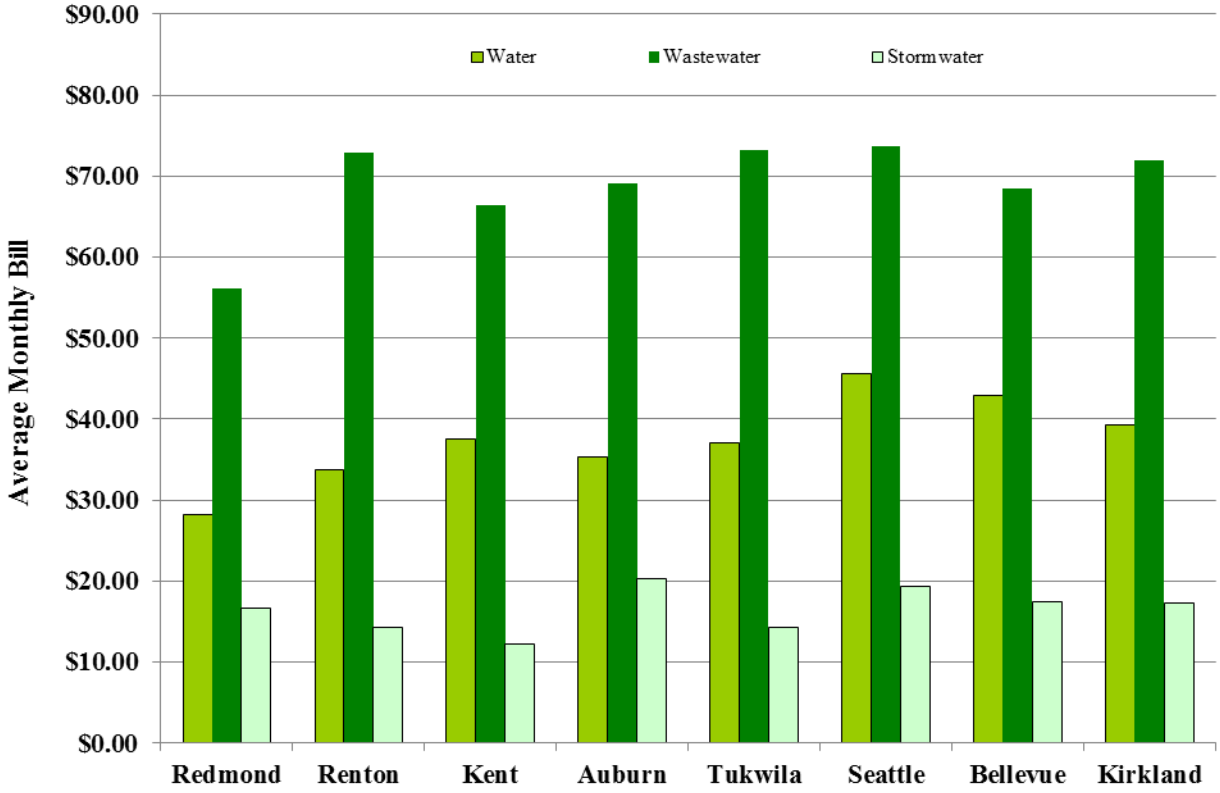
NUMBER OF BUSINESS LICENSES ISSUED (2016): 5,980

2015 TOP TEN EMPLOYERS

	BUSINESS	Number of Employees (in Redmond)
1.	Microsoft Corporation (includes Open Tech)	34,368
2.	Terex (Washington and USA - formerly Genie Industries)	2,656
3.	Eurest Dining Services @ Microsoft	1,041
4.	Nintendo of America Inc. (includes Nintendo Software Technology)	945
5.	AT&T Mobility	831
6.	Lake Washington School District *	818
7.	United Parcel Service	757
8.	Physio Control Inc.	706
9.	Honeywell	677
10.	Aerojet	530

* Employer exempt from business license requirement

Comparison of Selected Cities' Water, Wastewater, and Stormwater Average Monthly Bill For a Single-Family Residential Customer in 2017



This comparison reflects rate increases approved for 2017. The comparison assumes an average single-family residential customer has a ¾" meter, and consumes 600 cubic feet (cf) of water per month. The average of winter and summer rates were used for those Cities' that have different winter and summer rates. The Wastewater rates include the rate imposed by King County for wastewater treatment. This rate is $44.22 for a single-family resident in 2017. Stormwater rates assume a lot size of 2,000 square feet which has been moderately developed.

	Agency Name Program Name	Brief program description	2016 Award	2017 Request	2017/18 Award
Food to Eat & Roof Overhead Continued.....	**Andrews House Washington**	Host homes for young adults experiencing homelessness.	$0	$10,000	$0
	Catholic Community Services of King County Emergency Assistance	Emergency rent and utility assistance.	$10,200	$11,220	$11,220
	Catholic Community Services of King County New Bethlehem Day Center for Families	Day center for families experiencing homelessness.	$0	$22,500	$22,500
	Catholic Community Services of King County Eastside Winter Shelter for Families	Winter shelter families experiencing homelessness.	$15,000	$22,500	$15,300
	Community Homes, Inc.	Adult family homes for adults with developmental disabilities.	$0	$10,000	$0
	Congregations for the Homeless Housing & Shelter	Year round shelter for men experiencing homelessness.	$10,153	$10,458	$10,356
	Congregations for the Homeless Outreach	Eastside outreach connecting individuals experiencing homelessness to resources.	$26,262	$27,076	$0
	Congregations for the Homeless Drop In Center	Day center for men experiencing homelessness.	$6,630	$34,000	$34,000
	Congregations for the Homeless Eastside Winter Shelter	Winter shelter for men experiencing homelessness.	$13,108	$25,108	$25,108
	Congregations for the Homeless Housing	Housing subsidies for formerly homeless men.	$7,697	$7,928	$7,928
	Eastside Baby Corner Meeting Basic Needs for Children	Basic goods for children (diapers, clothing, baby food).	$12,444	$13,956	$13,956
	Flex Funding for Homeless Outreach	Flexible funding for Redmond Homeless Outreach Specialist to help people on path to housing.	n/a	n/a	$5,561
	Friends of Youth Shelter for Youth and Young Adults	Shelter for youth experiencing homelessness.	$15,276	$15,000	$15,000
	Friends of Youth Homeless Young Adult Housing	Housing with supports for formerly homeless youth.	$33,041	$35,000	$33,702
	Friends of Youth Homeless Youth Outreach and Drop-in Support	Outreach connecting youth experiencing homelessness to resources, including day center.	$0	$75,000	$75,000
	Hopelink Emergency Services Financial Assistance	Financial assistance for eviction prevention, emergency medical, and other needs.	$14,790	$23,000	$23,000
	Hopelink Emergency Food	Emergency food assistance and food bank.	$20,000	$44,000	$30,400
	Hopelink Housing	Emergency shelter, transitional housing, and case management.	$48,348	$75,000	$59,315
	Renton Ecumenical Association of Churches Center of Hope	South county shelter for people experiencing homelessness.	$0	$650	$0

	Agency Name Program Name	**Brief program description**	**2016 Award**	**2017 Request**	**2017/18 Award**
Food to Eat & Roof Overhead	**Sound Generations** Meals on Wheels	Meal delivery to homebound seniors and people with disabilities.	$3,215	$7,741	$3,279
	The Salvation Army Eastside	Emergency financial assistance.	$0	$9,900	$0
	The Sophia Way Eastside Winter Shelter for Women	Winter shelter for single women experiencing homelessness.	$12,240	$22,500	$22,500
	The Sophia Way Sophia's Place Shelter Program	Year round shelter for women experiencing homelessness.	$14,003	$14,100	$14,100
	The Sophia Way Women's Day Center	Day Center for women experiencing homelessness.	$9,335	$15,919	$15,919
	YWCA-Seattle-King-Snohomish Family Village	Permanent housing for formerly homeless families.	$23,400	$23,985	$23,868
SUBTOTAL					$462,012

	Agency Name Program Name	Brief program description	2016 Award	2017 Request	2017/18 Award
Supportive Relationships	**Alpha Supported Living Services**	Group activities for people with developmental disabilities.	$0	$1,000	$0
	Assistance League the Eastside Operation School Bell	Shopping events for low income children.	$0	$8,000	$0
	Athletes For Kids	High school athletes mentoring children with special needs.	$0	$5,000	$5,000
	Birthday Dreams Birthday-in-a-Box	Birthday parties for children experiencing homelessness.	$0	$14,000	$0
	Catholic Community Services of King County Volunteer Chore Services	Chore assistance and transportation for low-income seniors and people with disabilities.	$8,160	$9,500	$8,323
	Chinese Information and Service Center Cultural Navigator Program	Culturally appropriate in-person information and assistance to immigrant communities.	$23,456	$43,639	$43,639
	Crisis Clinic King County 211	Telephone information and referrals.	$8,400	$10,000	$8,568
	Eastside Legal Assistance Program Legal Services	Civil legal services for low income residents.	$18,725	$27,656	$19,100
	Hopelink Family Development Program	Voluntary case management to families at risk of, or experiencing homelessness.	$13,931	$18,500	$18,500
	India Association of Western Washington IAWWCommunity	Facilitate autonomy and integration of Indian seniors, women, and youth.	$0	$73,968	$10,000
	King County Bar Foundation Pro Bono Services	Eviction prevention assistance, and neighborhood legal clinics.	$0	$3,500	$3,500
	Lake Washington Schools Foundation LINKS Mentoring	Volunteer mentor program for students at risk.	$8,323	$16,500	$8,489
	YMCA Bellevue Neighborhood School House	Learning, and family support services at Summerwood Apts with expansion to Avondale Park.	$23,929	$38,000	$38,000
	Youth Eastside Services Family Net	Comprehensive social services for children and families at Redmond Elem, with expansion to Einstein.	$24,687	$38,883	$38,883
	Youth Eastside Services Healthy Start	Agency and home-based early childhood intervention for birth to 5.	$0	$16,130	$16,130
	Youth Eastside Services Latinos Unidos	Culturally appropriate youth development for Latino youth at Redmond High.	$12,176	$12,801	$12,420
	Youth Eastside Services Success Mentoring	Community-based mentoring for youth with social, emotional, and/or behavioral issues.	$11,617	$13,052	$11,849
SUBTOTAL					$242,401

	Agency Name Program Name	**Brief program description**	**2016 Award**	**2017 Request**	**2017/18 Award**
Safe Haven	**Domestic Abuse Women's Network** CAP	Support services for survivors of domestic violence.	$0	$1,000	$0
	Harborview Sexual Assault and Traumatic Stress Services	Services and support to individuals who have experienced sexual assault or other traumatic events.	$9,204	$10,500	$9,388
	King County Sexual Assault Resource Center Comprehensive Sexual Assault Services	Support services for child, youth, and adult victims of sexual violence and their families.	$15,788	$16,420	$16,104
	Lifewire Community Advocacy Program	Services addressing the immediate needs of survivors of domestic violence and their children.	$48,134	$69,388	$49,097
	Lifewire My Sister's Home	Confidential emergency shelter for survivors of domestic violence.	$7,941	$7,566	$7,566
SUBTOTAL					$82,155

	Agency Name Program Name	Brief program description	2016 Award	2017 Request	2017/18 Award
Physical & Mental Health	**Bridge Disability Ministries** Mobility	Collection, repair, and distribution of durable medical equipment.	$0	$10,000	$0
	Crisis Clinic Crisis Line	24 hour telephone crisis line.	$8,500	$8,500	$8,500
	Eastern European Counseling Center (EECC)	Culturally appropriate counseling services to Eastern European immigrants.	$0	$7,302	$7,302
	Elder and Adult Day Services	Day services including healthcare and social therapy for adults with disabilities.	$9,400	$17,127	$9,588
	HealthPoint Primary Dental Care	Comprehensive oral health services.	$24,484	$24,484	$24,484
	HealthPoint Primary Medical Care	Medical care for preventive, urgent, acute and chronic health conditions.	$28,645	$28,645	$28,645
	HERO House	Psychiatric rehabilitation and employment support services for adults with mental illness.	$7,804	$15,608	$7,960
	International Community Health Services Dental	Culturally appropriate dental care.	$0	$17,250	$0
	NAMI Eastside Education, Support, Advocacy	Support for those with severe mental illnesses, and their families.	$9,884	$9,884	$9,884
	Old Friends Club Adult Day Program	Day care for adults with dementia.	$0	$14,025	$0
	Sound Generations Volunteer Transportation	Free, door-to-door transportation service for seniors.	$6,564	$15,015	$6,695
	Sound Mental Health Children's Community Services	School and community based behavioral health services for children, youth and families.	$10,500	$6,000	$0
	Sound Mental Health Low Income Counseling	Comprehensive counseling and treatment for low income individuals and families.	$8,160	$10,000	$8,323
	Therapeutic Health Services	Outpatient substance abuse treatment.	$22,440	$23,562	$22,889
	Washington Poison Center Emergency Services	24 hour emergency telephone treatment advice. Poison prevention education.	$0	$4,932	$0
	Youth Eastside Services Community-based Outreach Services	Social services for youth at the Redmond Firehouse Teen Center.	$0	$20,668	$20,001
	Youth Eastside Services Early Intervention	Comprehensive behavioral healthcare for youth through increased community access to services.	$68,974	$52,540	$50,352
SUBTOTAL					$204,623

	Agency Name Program Name	**Brief program description**	**2016 Award**	**2017 Request**	**2017/18 Award**
Jobs & Education	**Apprenticeship & Non-traditional Employment for Women (ANEW)**	Employment services for women in manufacturing and construction.	$0	$7,500	$0
	AtWork! Community Liason	Employment services and job development for adults with disabilities.	$5,855	$6,500	$5,972
	Child Care Resources Child Care Consumer Education and Provider Quality Improvement	Child care referral, and child care provider education.	$15,936	$16,559	$16,255
	Child Care Resources Child Care Financial Assistance	Child care scholarships.	$34,333	$55,404	$45,020
	Child Care Resources Homeless Child Care	Case management and child care subsidies to families experiencing homelessness.	$5,202	$8,330	$8,330
	Hopelink Adult Education	GED preparation, vocational ESL, and basic employment skills classes.	$12,485	$40,000	$12,735
	Hopelink Employment	Employment services providing tools, resources and skills to move people towards economic self-sufficiency.	$0	$23,000	$23,000
	IKRON Corporation Integrated Employment Services	Employment services and work readiness activities for individuals with multiple barriers.	$0	$24,000	$0
	Jewish Family Service Refugee and Immigrant Service Centers	Resettlement services including language, housing, employment, naturalization support.	$6,029	$7,000	$6,150
	Kindering	Consultation and training to child care programs for early identification of developmental delays.	$12,242	$12,732	$12,487
	OneAmerica English Innovations	English language acquisition, digital literacy, and community building.	$0	$30,000	$0
	PROVAIL Employment	Job coaching for youth with disabilities.	$0	$6,595	$0
	Somali Refugee and Community Services	Educational services for Somali refugees' integration and success.	$0	$5,000	$0
SUBTOTAL					$129,949

DEBT SUMMARY

DEBT SUMMARY
2017-2018 ADOPTED BUDGET
CITY OF REDMOND

OVERVIEW

The City is permitted to issue the following types of debt subject to approval by Ordinance or Resolution by the City Council:

Limited Tax General Obligation Bonds (LTGO): LTGO debt is backed by the full faith and credit of the City. The bonds can be issued without a vote but are "limited" in that no additional resources are provided to pay debt service on these bonds. The debt service must be paid from existing city resources. They are also limited in the amount and percentage of assessed valuation as defined by the City's debt capacity in accordance with state law.

Unlimited Tax General Obligation Bonds (UTGO): UTGO debt is backed by the full faith and credit of the City. This type of bond can only be issued when authorized by a 60% majority vote of registered voters (meeting the minimum voter turnout requirement). The purpose of the vote is to approve an excess tax levy (as a completely new source of revenue) to pay the debt service (i.e. principal and interest payments to bond holders).

Lease Obligation: This type of debt can be in the form of a lease-purchase arrangement or a certificate of participation. With this type of contractual obligation a third party, typically the lessor, issues certificates or bonds where the principal and interest payments to investors are guaranteed by the lease payments made by the City. Lease obligations become part of the permitted debt capacity calculation under LTGOs.

Revenue Bonds: Revenue bonds are typically issued to fund improvements to facilities or systems and can be either a voted or non-voted type of debt. The debt is secured solely by the pledge of a specific revenue stream such as utility user fees and is not part of the debt capacity calculation.

Special Assessment Bond: Also referred to as Local Improvement District (LID) bonds, this type of debt is used to finance capital improvements that benefit taxpayers in a specific area. The cost is borne only by those who will benefit from the improvement and accordingly this debt is not part of the debt capacity calculation.

Other Debt Instruments: Instruments such as Public Works Trust Fund loans or other financing contracts issued through the State of Washington, bond anticipation notes (BAN's), bank qualified loans, and/or other legal debt issues as allowed by law. Additionally, with Council approval, the City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs.

As of January 1, 2017, the City's outstanding debt consists of limited tax general obligation (LTGO) debt issued for transportation and parks projects, LTGO refunding

bonds for the city hall building and transportation projects, revenue bonds issued for utility system improvements, a State of Washington public works trust fund loan for a transportation project, and a loan from the Washington State Department of Ecology for stormwater treatment facility improvements in downtown Redmond. (Note: in 2015 $8.9 million of the 2008 LTGO transportation bonds was refunded and an additional $11.7 million of that issue was also refunded early in 2016.)

All of the City's outstanding LTGO and revenue bonds have been assigned an AAA credit rating by Standard & Poor's Rating Service (S&P). This rating is the highest rating obtainable from S&P and is a testament to the City's financial strength and policies.

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 $466 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.

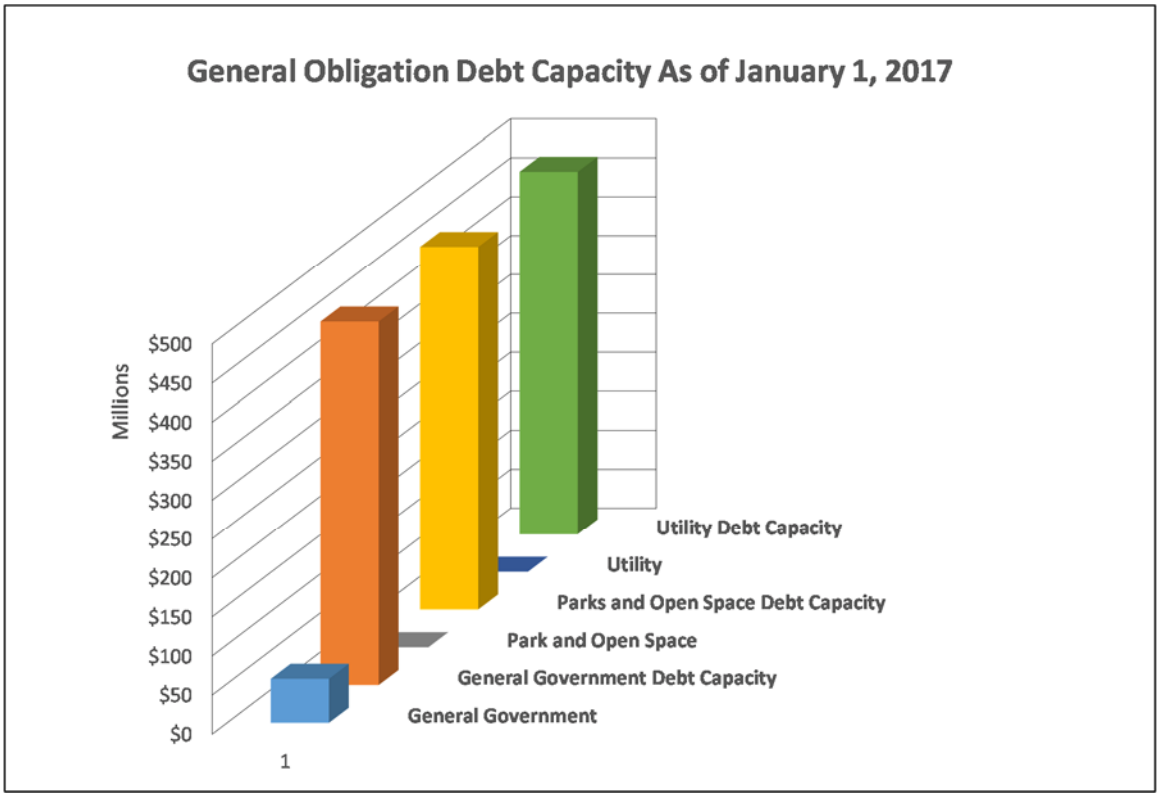
As of January 1, 2017, the City has $61.8 million of debt outstanding for general government purposes. This is well below the legally allowed general government debt capacity and includes general obligation bonds and State of Washington public works trust fund and agency loans. The full capacity of $466 million is available for both parks and open space and utility general obligation debt.

Although the City can legally issue up to 7.5% of its assessed valuation, bond-rating agencies recommend a lower proportion 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 $1,020 based on a population of 60,560 as is the overall net debt at .33% of assessed value.

A detailed listing and chart found on the next page depict current general governmental debt capacity.

Outstanding Debt
Long-Term Borrowing
(as of January 1, 2017)

Total General Obligation Debt Capacity				1,397,331,067
Limited Tax General Obligations (LTGO)	**Date of Issue**	**Date of Maturity**	**Amount Issued**	**Outstanding Amount**
2008 Limited Tax General Obligation (LTGO) Bonds - Transportation	9/4/2008	12/1/2025	33,935,000	3,110,000
2011Limited Tax General Obligation (LTGO) Bonds - Parks	3/16/2011	12/1/2021	8,035,000	3,985,000
2013 Limited Tax General Obligation (LTGO) Bonds - City Hall Building	9/12/2013	12/1/2035	33,085,000	26,760,000
2015 LTGO Refunding - For 2008 Bonds Maturing 2015-2028	12/22/2015	12/1/2028	9,280,000	9,280,000
2016 LTGO Refunding - 2008 Bonds Years 2019-2025 & Trans Proj	1/21/2016	12/1/2035	17,630,000	17,245,000
LTGO Bond Total			101,965,000	60,380,000
Public Works Trust Fund Loan				
161st Avenue NE Extension	2012	2031	1,794,564	1,416,761
Public Works Trust Fund Loans Total			1,794,564	1,416,761
Total Debt Outstanding			103,759,564	$61,796,761
Remaining General Obligation Debt Capacity				1,335,534,306

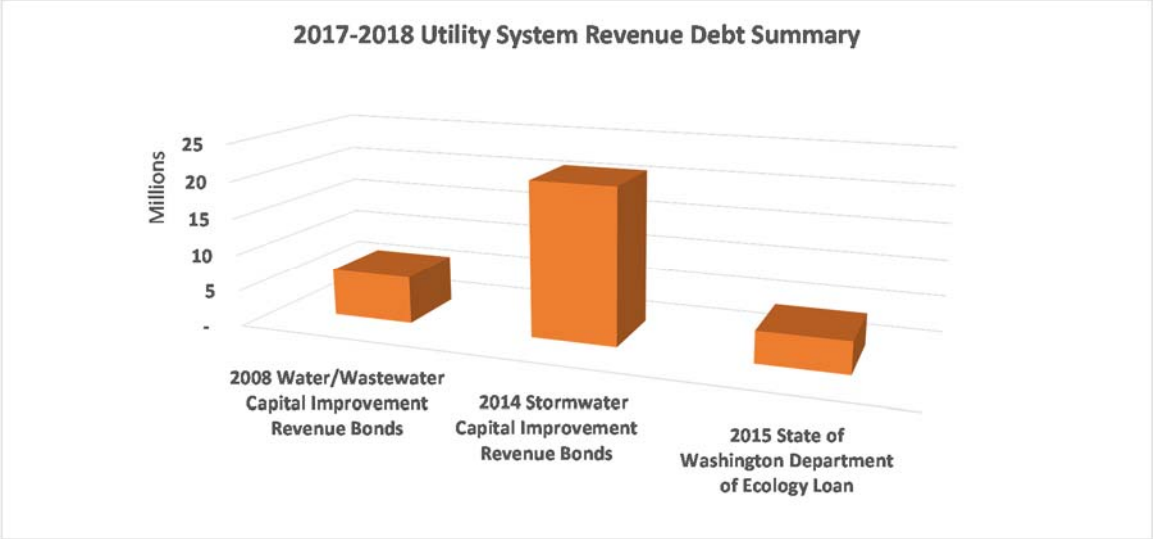


Other Long-Term Debt

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 table and chart summarize the current revenue debt principal obligation.

Outstanding Debt
Other Debt Service Requirements to Maturity
(as of January 1, 2017)

Utility System Revenue Debt	Date of Issue	Date of Maturity	Amount Issued	Outstanding Amount
2008 Water/Wastewater Capital Improvement Revenue Bonds	12/3/2008	12/1/2023	11,755,000	6,500,000
2014 Stormwater Capital Improvement Revenue Bonds	7/24/2014	12/1/2034	22,950,000	21,130,000
2015 State of Washington Department of Ecology Loan	9/2/2015	6/30/2035	4,412,000	4,271,662
Revenue Debt Total			39,117,000	31,901,662



The Water/Wastewater Capital Improvement Revenue Bonds were issued in December 2008 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 the Water/Wastewater bonds will be in 2023.

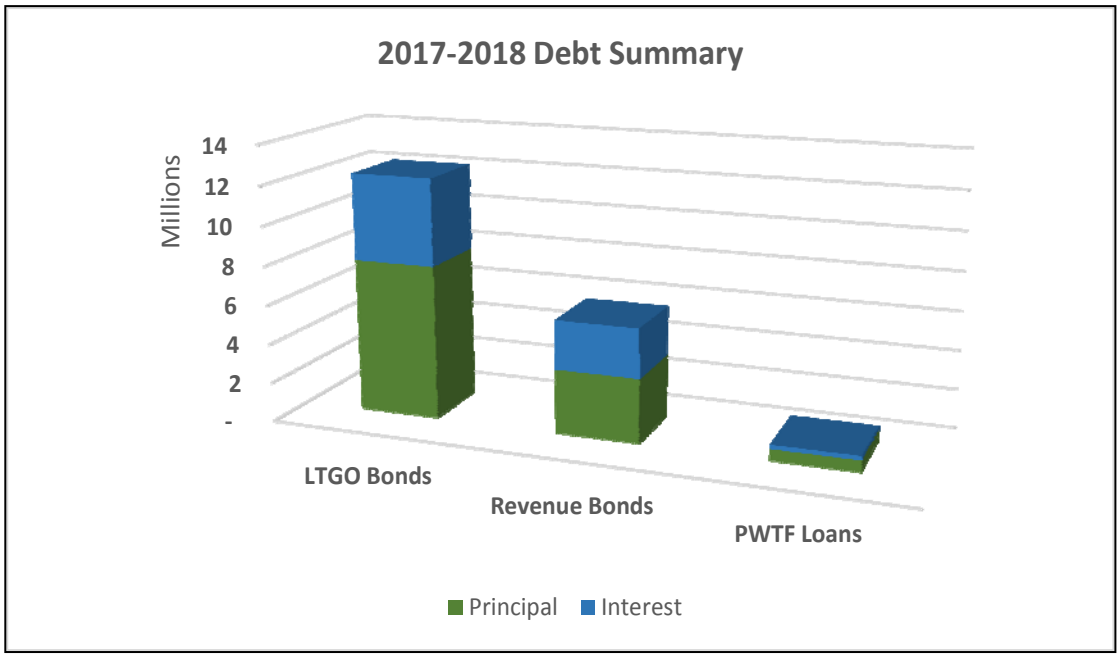
The Stormwater Capital Improvement Revenue Bonds were issued in July 2014 for the purpose of constructing and improving pump stations, access chambers, regional facilities in the Overlake and Downtown areas of the City and flow control and water quality facilities. Funding is also included for stream and habitat restoration projects. Final payment on the Stormwater bonds will be in 2034.

The 2015 loan from the State of Washington Department of Ecology is for improvements to the stormwater system in downtown Redmond to remove pollutants from urban runoff flowing into the Sammamish River including a collection system to convey the runoff to a treatment facility. Final payment on the loan will be in 2035.

City of Redmond Debt Service Requirement for 2017-2018 Budget Period

The following table and graph provide a summary of the principal and interest payments for the two year biennial budget period, by use.

	Fund	Principal	Interest	Total Debt Service
2008 Limited Tax General Obligation (LTGO) Bonds - Transportation	233	3,110,000	1,889,938	4,999,938
2011Limited Tax General Obligation (LTGO) Bonds - Parks	233	1,500,000	296,176	1,796,176
2013 Limited Tax General Obligation (LTGO) Bonds - City Hall Building	233	3,210,000	2,242,962	5,452,962
Public Works Trust Fund Loans - Transportation	316	188,902	6,848	195,750
Public Works Trust Fund Loans - Water Quality Facilities	405	369,215	216,172	585,387
Water/Wastewater Revenue Bonds - Facility Improvements	401	1,620,000	587,276	2,207,276
Stormwater Revenue Bonds - Facility Improvements	405	1,620,000	1,923,520	3,543,520
		11,618,117	7,162,892	18,781,009



GLOSSARY

BUDGET GLOSSARY

2017-2018 ADOPTED BUDGET

CITY OF REDMOND

Above Baseline: A description of how a budget offer can be scaled up and the outcomes achieved if the offer is allocated additional money.

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.

Balanced Budget: Current biennium budgeted revenues (including fund balances) are equal to or greater than current biennium budgeted expenditures, and current on-going revenues (without including fund balances) are equal to or greater than current on-going expenditures.

Baseline: The baseline offer should describe what outcome the budget offer is achieving for the dollars represented.

Basis for Budgeting: The budget uses a modified accrual basis for all funds. This differs from a full accrual basis of accounting used in annual financial reports. Some examples of the difference include: compensated absences, depreciation, payments on debt principal and capital investment.

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

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

Below Baseline: A description of how a budget offer can be scaled down and the consequences to performance outcomes of eliminating funding from an offer.

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 (BP): 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 Investment/ 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 Investment Strategy (CIS): A strategy which ensures capital investments across the City are proposed in a coordinated fashion and focused on the vision as defined by the adopted comprehensive plan. It informs the capital facilities plan and the ability of the City to facilitate growth. An inherent aspect is the ability to maintain the City’s past investments into the future.

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 both residents and businesses.

Civic Results Team: A group made up of community members to rank offers based on evidence of effectiveness and to recommend the market basket of offers the jurisdiction should buy.

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.

Consumer Price Index (CPI): A measure of the average change over time in the prices paid by urban consumers for good and services.

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

Cost-Effectiveness Measure: The ratio of outcome measure to input measure.

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.

Demand: The estimated level of need for a service, product or activity.

Demonstrating Efficiencies: A description of the process improvement activities in programs and departments.

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.

Efficiency Measure: The ratio of output measure to input measure, generally used to assess the productivity associated with a given service or activity.

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.

EPSCA: The Eastside Public Safety Communication Agency is a separate legal entity created by an interlocal agreement among the Cities of Redmond, Bellevue, Kirkland, Issaquah and Mercer Island. The purpose of EPSCA is to develop, own, operate and manage an 800 MHz Eastside radio communication system by and among these government agencies.

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 1.0 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.

Indicator: A measure or a combination of measures, that allows the observer to know whether the priority is being achieved.

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

Input Measure: A measure of resources invested, used or spent to deliver the services, products or activities.

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.

Lean: A process by which customer and/or citizen value is maximized while minimizing waste along entire value streams, instead of at isolated points.

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 FTEs.

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.

Logic Model: A logic model is a graphical illustration of the theoretical connection between what you actually do (and what you can control) to the desired outcomes you propose to influence. A logic model helps identify relevant performance measures to track progress.

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.

Low Impact Development (LID): A land planning and engineering design approach to manage stormwater runoff, emphasizing conservation and use of on-site features to protect water quality.

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).

Mandate: A legal requirement that a jurisdiction provide a specific service, sometimes at a specific level.

Market Basket: A group of programs/offers that best meet the outcomes of the priority.

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.

NORCOM: The North East King County Regional Public Safety Communications Agency provides emergency service communications to the public for emergency medical services, fire and police.

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.

Offer Ranking: Results Teams' ranking of offers according to best value for the dollar to achieve priorities without regard to mandates or dedicated funds.

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.

Outcome Measure (aka Effectiveness Measure): A measure of the results of an activity in terms of its intended objective.

Output Measure: The number of services or products delivered.

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.

Program Performance Measure (aka Program Indicator): A performance measure for a specific program.

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.

Public Safety Employees Retirement System (PSEFS): Retirement benefits provided by the State of Washington for all city police support employees.

Purchasing Strategies: A set of actions chosen to achieve a priority. A strategy is based on an understanding of (or assumptions about) the cause-effect connection between specific actions and specific priorities. Strategic means choosing actions from among the options available that will have the greatest or most direct effect on a priority or multiple priorities. Strategies could include actions that the jurisdiction might take directly, as well as actions that the jurisdiction might take to influence the actions taken by others.

Quality Measure: A measure of how well the service, product or activity was delivered, based on characteristics important to customers.

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.

Service Levels: Predefined set of criteria used to measure the benefits provided and how they are impacted by increases and decreases in funding.

- None – Service not provided;
- Reactive – Service issues are addressed only as they arise;
- Managed – Use of a planned approach to meeting defined service levels;
- Proactive – Strategic approach with focus on promoting efficient and high quality services; and
- Comprehensive – Integrated approach across multiple business lines.

Scalability: The process by which Departments indicate how much of a result they can produce at various price levels. Measured against changes in expectations regarding service levels.

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

Strategic Plan: A long range (at least three to five years) statement of direction for an organization, which identifies vision, mission, goals and strategies, as well as measure which will show progress made in achieving goals.

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

Supplemental Employee: An employee 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.

Target: The desired level for a specific performance measure. See also Measure.

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

Transportation Master Plan (TMP): A blueprint for developing the City's long range transportation system.

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 Blueprint: An eighteen year capital investment strategy that outlines the investment needed in the long-term to realize the City's vision.

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.