



Comprehensive Finance Management Policies

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I. Financial Planning Policies

The city shall develop and maintain a six-year Financial Forecast that estimates resource and expenditure behavior for the two bienniums beyond the current budget period. This Forecast will provide the city’s decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions. This planning tool must recognize the effects of economic cycles on the demand for services and the city's resources. To this end, the Forecast should differentiate between revenue associated with one-time economic activities and revenues derived as a result of base economic growth. City financial planning should ensure the delivery of needed services (many of which become more critical during economic downturns) by assuring adequate reliance on ongoing resources in order to support continued city services during economic downturns.

The city is a major force in a complex regional economic system. The city must understand and anticipate changes in both regional and national economic trends in order to engage in strategic financial and management planning.

A. General Fund:

1. The Finance Department will prepare and maintain a Financial Forecast for General Fund operations based on current service levels and current funding sources. This forecast will include the upcoming biennium as well as the two bienniums beyond the current period (a total of six forecast years). This future-oriented look will provide insight into whether the current mix and level of resources are likely to continue to be sufficient to cover current service levels. The forecast also allows staff and City Council to test various “what-if” scenarios and examine the fiscal impact on future bienniums.
2. The city will constantly test both its planning methodology and use of planning tools in order to provide information that is timely, accurate, and widely disseminated to users throughout the city.
3. Departments will forecast and monitor their respective revenues and expenditures with assistance from the Finance Department. The Finance Department will assist departments in developing appropriate systems for such monitoring and will retain overall fiscal oversight responsibility for the General Fund.
4. The Financial Forecast is updated at least two times each year. Any unexpected changes in economic conditions or other circumstances may prompt more frequent updates. Any significant changes are reported to the Leadership Team, City Manager, and Council.

B. Utility Funds:

1. Financial forecasting will be done for the three Utility Funds in a manner similar to the General Fund. The purpose of these forecasts will be to allow the City Council and citizens to evaluate the longer-term financial needs of these programs.



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2. The forecasts should rely on the same basic economic assumptions as the General Fund Forecast. These forecasts will also identify other assumptions used in their preparation and the risks associated with them.
 3. The forecasts must identify how they will impact rate structures.
- C. Parks Enterprise Fund:
1. Financial forecasting will be done for the Parks Enterprise Fund in a manner similar to the General Fund. The purpose of this forecast will be to allow the City Council and citizens to evaluate the longer-term financial needs of the funds' programs.
 2. The forecasts should rely on the same basic economic assumptions as the General Fund Forecast. This forecast will also identify other assumptions used and the risks associated with them.
- D. Development Services Fund:
1. Financial forecasting will be done for the Development Services Fund in a manner similar to the General Fund. The purpose of this forecast will be to allow the City Council and citizens to evaluate the longer-term financial needs of the funds' programs.
 2. The forecasts should rely on the same basic economic assumptions as the General Fund Forecast. This forecast will also identify other assumptions used and the risks associated with them.
- E. Resource/Expenditure Estimating: The financial planning and subsequent budgeting for all funds will be based on the following principles:
1. Resource and expenditure estimates should be prepared on a realistic basis with a target of ± 2 percent variance from the estimate for resources and ± 1 percent variance for expenditures.
 2. Expenditure estimates should anticipate contingencies that are reasonably predictable.

II. General Budget Policies

- A. Resources Greater than Budget Estimates: Resources (fund balance) greater than budget estimates in any internal service fund shall be refunded to the contributing funds unless circumstances warrant retaining such monies for future expenditure in the current fund.
- B. Budget Preparation: Department directors have primary responsibility for formulating budget proposals in line with City Council, Leadership Team, and City Manager priority direction, and for implementing them once they are approved.

The Finance Department is responsible for coordinating the overall preparation and administration of the city's biennial budget and Capital Investment Program Plan. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.

The Finance Department assists department staff in identifying budget problems,



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- formulating solutions and alternatives, and implementing any necessary corrective actions.
- C. **Public Hearings:** The City Council will hold three public hearings on the budget. The first two will be held sufficiently early in the budget process to allow citizens to influence budget decisions and to allow the council to indicate special priorities before city staff develops a preliminary budget recommendation. The third and final public hearing will be held shortly after the preliminary budget's initial presentation to the council and before the council's final budget deliberations. The final public hearing will be held prior to the time the council fixes the annual Property Tax levy. If deemed necessary, additional public hearings may be conducted.
 - D. **Overhead and Full Cost Allocation:** Department budgets should be prepared in a manner to reflect the full cost of providing services.
 - E. **Examination of Existing Base Budget:** During each biennial budget development process, the existing base budget will be thoroughly examined to assure removal or reduction of any services that could be eliminated or reduced in cost.
 - F. **Services to Keep Pace With Needs of Community:** The city will strive to ensure that City service priorities keep pace with the dynamic needs of the community by incorporating a service needs review as part of the budget process.
 - G. **Maintenance of Quality Service Programs:** Quality service programs will be offered by the City of Bellevue. If expenditure reductions are necessary, service elimination is preferable to poor or marginal quality programs.
 - H. **Maintenance of Existing Services vs. Additional or Enhanced Service Needs:** Significant annual resource allocations needed to maintain existing service quality will compete directly with investment proposals during the budget evaluation process.
 - I. **Budget Monitoring:** The Finance Department will maintain a system for monitoring the city's budget performance. This system will provide the City Council with quarterly presentations to the council regarding fund level resource collections and department level expenditures. Included will be provisions for amending the budget during the year in order to address unanticipated needs, emergencies, or compliance with State of Washington budgetary statutes. Budget amendments requiring City Council approval will occur through a process coordinated by the Finance Department. Significant financial issues that need to be addressed between regular monitoring reports will be provided to the council as warranted.
 - J. **Performance Budgeting:** Performance measures will be utilized and reported in department budgets. The city will prepare trends, comparisons to other cities, and other financial management tools to monitor and improve service delivery in city programs.
 - K. **Interfund Charges Based on Full Cost:** Interfund charges will be based on recovery of the full costs associated with providing those services. Internal Service Agreements shall be established between vendor and client departments reflecting full cost recovery unless special circumstances exist. Any disputes will be brought to the City Manager or Deputy City Manager for resolution after thorough evaluation by the Finance Department.



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- L. Outcome Based Budget Presentation Format: The focus of the city's biennial budget presentation is directed at displaying the city's services plan in Outcome areas to reflect the values of our community and important community-wide priorities recognized by the council.
- M. Distinguished Budget Presentation: The city will seek to obtain the Government Finance Officers Association Distinguished Budget Presentation Award for each biennial budget. The Budget will be presented in a way that clearly communicates the budget to members of the public.

III. Utility & Other Fund Budget Policies

- A. Utilities Department Financial Policies: The Utilities Department Financial Policies, including Solid Waste Reserves policies, were adopted in December 2017, with revisions in September 2018.
- B. Building Permit Revenues and Expenditures: Revenues derived from building permit fees shall be designated for the exclusive support of the development activities in the Development Services Fund. This fund will provide permit processing and compliance inspection services. Building permit fees shall include an overhead rate component to recover its share of general overhead costs, as well as department overhead from those departments directly involved in permit processing activities.
- C. Parks Enterprise Revenues and Expenditures: Revenues derived from golf and certain culture and recreation fees shall be designated for the exclusive support of activities in the Parks Enterprise Fund. This fund will maintain and operate the golf course, tennis center, and Robinswood House, administer adult athletic programs, pay approved maintenance services and overhead charges to the General Fund, and fund golf course improvements in the Capital Investment Program Fund. The Parks Enterprise Fund may also charge the General Fund for a portion of their programs that are offered with a "fee subsidy". This charge is designed to allow youth and special populations access to programs at less than full cost, to encourage participation.

IV. State-Mandated Budget Requirements

Washington State law (RCW 35A.34) specifies requirements that must be followed in budgeting each of the city's funds. The following summarizes the key areas covered in Washington State law:

- A. Key Requirements:
 - 1. The timing, process, and responsibility for each step.
 - 2. A standard account classification system prescribed by the State Auditor.
 - 3. Preparation and filing of a preliminary budget by the chief administrative officer.
 - 4. A "budget message" from the chief administrative officer explaining the content, financial policies, and major proposed changes.
 - 5. A public hearing on the proposed preliminary budget conducted before adoption



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of a final budget, which shall be held on or before the first Monday in December.

6. Procedures for handling special situations such as mid-biennium emergencies.
 7. Limitations on the expenditure of city funds and procedures for amending the budget.
 8. Quarterly or more frequent reporting to the city's legislative authority on the revenue and expenditure status of each fund.
 9. Budgeting of non-operating/special purpose funds on a different basis from operating budget funds.
- B. Fund Types: The city budgets all funds in accordance with the Optional Municipal Code, Section 35A.34 of the Revised Code of Washington. In accordance with state law, the city prepares its biennial budget on an estimated cash receipts and disbursements basis and by a process that conforms to the stated timing requirements. The only exceptions are the following special purpose funds: special assessment (e.g., Local Improvement District (LID) Bond Fund) and custodial agency funds (e.g., Firemen's Pension Fund), where the city acts in a custodial capacity as the bookkeeper for monies belonging to others. The city maintains three primary types of funds: operating, capital project and other special purpose funds.
1. Operating funds finance the continuous, traditional service delivery functions of a municipality in Washington State. Expenditure authority (appropriations) for each of these funds lapses at the end of each biennium, and a new budget must be adopted by the City Council.
 2. Capital project funds include the General and Utility Capital Investment Program Funds which provide for the city's seven-year capital funding. Capital project fund budgets do not lapse at the end of the biennium, but are carried forward until the monies are fully expended or their objectives are accomplished or abandoned (RCW 35A.34.270).
 3. Special purpose funds are distinguished from operating/budgetary funds by their limited objectives and/or finite life spans. Special purpose fund budgets do not lapse at the end of the biennium but are carried forward until the monies are fully expended or their objectives are accomplished or abandoned (RCW 35A.34.270). Examples of special purpose funds are the Operating Grants, Donations and Special Reserves Fund, and the Housing Funds.

As required by state law, the 2019-2020 Budget reflects balanced expenditure and revenue estimates for each of the city's funds. Although revenue estimates are made only at the fund level, expenditure budgets are prepared at the department and division level for the purpose of administrative control.

V. Budget Development Process

The Finance Department is responsible for coordinating the overall preparation of the city's budgets. To accomplish this, staff issues budget instructions, conducts budget preparation



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training sessions, and communicates regularly with department staff. Their guidance provides the overall "rules of the game" within which the more detailed budget instructions and coordinating efforts are developed.

The following are the major provisions for a biennial budget in accordance with Section 35A.34 of the Revised Code of Washington.

Major Steps in Budget Preparation	State Law Time Limitations
1. Request by clerk to all department heads and those in charge of municipal offices to prepare detailed estimates of revenues and expenditures for the next biennium.	By second Monday in September.
2. Estimates are to be filed with the clerk.	By fourth Monday in September.
3. Estimates are presented to the city manager (CM) for modifications, revisions or additions. Clerk must submit to CM proposed preliminary budget setting forth the complete financial program, showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed.	On or before the first business day in the third month prior to beginning of the fiscal year.
4. CM provides the legislative body with current information on estimates of revenues from all sources as adopted in the budget for the current year. CM also provides the legislative body with the proposed preliminary budget setting forth the complete financial program, showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed.	No later than the first Monday in October.
5. The legislative body must hold a public hearing on revenue sources for the coming budget, including consideration of possible increases in property tax revenues. (Chapter 251, Laws of 1995, codified as RCW 84.55.120)	Before legislative body votes on property tax levy.
6. CM prepares preliminary budget and budget message and files with the legislative body and city clerk.	At least 60 days before the ensuing fiscal year.
7. Clerk publishes notice that preliminary budget has been filed and publishes notice of public hearing on final budget once a week for two consecutive weeks.	No later than the first two weeks in November.
8. Setting property tax levies	November 30
9. The legislative body, or a committee thereof, must schedule hearings on the budget or parts of the	Prior to the final hearing.



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Major Steps in Budget Preparation	State Law Time Limitations
budget and may require the presence of department heads.	
10. Copies of proposed (preliminary) budget made available to the public.	No later than six weeks before January 1.
11. Final hearing on proposed budget.	On or before first Monday of December and may be continued from day-to-day but no later than the 25 th day prior to next fiscal biennium.
12. Adoption of Budget.	Following the public hearing and prior to beginning of the ensuing fiscal biennium.
13. Copies of final budget transmitted to the State Auditor's Office.	After adoption.



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The following are key procedural steps in the city's budget development process. Note that the process and dates indicated below match the 2019-2020 process and may be changed for future processes.

1. In early February, City Council validates the seven identified community Outcomes that will frame 2019-2020 Budget, as well as the 2019-2025 Capital Investment Program (CIP) Plan.
2. In February, the council validated the Outcome areas for the upcoming budget.
3. In late March, Budget kick off starts, and City Council provides policy direction and priorities during a Workshop for the development of the operating and CIP budgets.
4. Early in the year, an operating and CIP budget survey was conducted. The survey reached a statistically valid sample of Bellevue residents and queried residents on a variety of city services, including how important and satisfied residents were with these services.
5. In April, the Budget Survey information was presented to the City Council.
6. Revenue and expenditure estimates were developed and updated by the Finance Department throughout the budget process. "Early Outlook" Financial Forecasts were prepared and presented to the council in March.
7. In April, the Request for Results (RFR) were sent to departments. Departments prepared proposals in response to the RFRs and submitted to the Budget Office.
8. The initial public hearing was held in June and a second public hearing was held in August to provide the public with ample opportunity to comment on recommended programs and/or ideas for new programs.
9. From mid-June to early August, the Leadership Team reviewed the department submissions and provided feedback.
10. In October, the City Manager made final budget decisions and directed preparation of the preliminary budget.
11. During early October, preliminary budget documents were prepared, printed, and filed with the City Clerk. This proposed budget was presented to the Council in mid-October, and copies were made available to the public immediately after the presentation.
12. Between late October and early December, the council met in a series of budget sessions to review and discuss the proposed budget.



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13. The third and final public hearing was held in November during the time the council discussed the preliminary budget. Citizens were able to comment on recommended programs and/or ideas for new programs at these public hearings.
14. In early December, the council adopted the budget by ordinance and established the budget appropriation for the next biennium.
15. The final budget is published and distributed during the first half of the following year. Copies are made available to the public and are available on the city's website.
16. Quarterly monitoring reports are prepared by the Finance Department to report on actual performance compared to budget estimates and to identify any remedial actions that may be needed.
17. As required by state law, a mid-biennium update will occur during the year following adoption of the biennial budget. This update is required by state law and allows for budget modifications and technical adjustments.
18. The budget development process described above is supplemented by information generated by the city's Financial Forecast. The forecast is a financial tool that provides the city's decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions.
19. The budget process is also supplemented by information on service delivery performance and benchmarking with discussions and publication of a Comparative Cities Performance Report and an Annual Performance Report.

VI. Budget Adjustment & Amendment Processes

Under the provisions of state law and the city's operating procedures, the operating budget may be adjusted or amended in two different ways. Adjustment of the budget involves a reallocation of existing appropriations and does not change the budget "bottom line". Amendment of the budget involves an addition to or reduction of existing appropriations.

- A. Adjustment: Under the first method, departmental expenditures and requirements are monitored throughout the year. Certain departments may develop the need for additional expenditure authority to cover unanticipated costs that cannot be absorbed within the budget, while other departments will not require their full budget authorizations. The Finance Department reviews and analyzes all department and/or fund budgets to determine what adjustments are necessary and whether the adjustments can be made within existing appropriation limits. These changes are then reviewed with the affected department and/or fund managers. When an adjustment is needed, Finance staff will look first to savings within the department; and then transfers between departments. No City Council action is needed as state law allows budget adjustments to be done administratively.
- B. Amendment: Amending the city's budget occurs whenever the requested changes from department and/or fund managers will cause the existing appropriation level for the fund to change. This situation generally occurs when the City Council authorizes



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additional appropriation. This is done by an ordinance that amends the original budget and states the sources of funding for the incremental appropriations.

VII. Agenda Memorandum Review

The Finance Department will review all agenda items submitted for City Council action. The objective of these reviews will be to ensure compliance with the budget and disclosure of all fiscal issues to the council. This information will be presented in the fiscal impact section of each agenda memorandum.

VIII. Revenue Policies

The city must be sensitive to the balance between the need for services and the city's ability to raise fees, charges, and taxes to support those services.

- A. Mix of Revenues: The city should strive to maintain a diversified mix of revenues to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability.
 - 1. Property Taxes and other stable revenues provide a reliable base of revenues during periods of economic downturn.
 - 2. The city's overall revenue structure should be designed to recapture for the city some of the financial benefits resulting from city economic and community development investments.
 - 3. The city will strive to keep a total revenue mix that encourages growth and keeps Bellevue economically competitive and a city of choice for people to live and do business.
- B. Taxes Should Be Selected for Balance, Applicability, and Probable Economic Impact: The following factors will be considered when the city's taxes are increased, decreased, extended, or changed in any way.
 - 1. Stability of the tax source over its expected life.
 - 2. Suitability for a pledge against future debt if that is part of the City Council's long-range intent for the revenue source.
 - 3. Spread the tax burden throughout the city's tax base by utilizing a broad array of the tax sources available and by investigating mitigation of inequities and hardships where appropriate (e.g., Property Tax exemptions and deferrals, and utility tax rebates for low-income elderly people). State and local legislative remedies for detrimental tax impacts should be sought where appropriate.
 - 4. Apply the tax impact information for both residential and business taxpayers against a future vision of what the tax policy decision is intended to foster.
- C. Property Tax Revenues for Park Maintenance: Revenues derived from the Property Tax Lid Lift for Park Maintenance, which Bellevue voters approved in November 2008, shall be deposited in the General Fund to pay all costs necessary to fund the maintenance and operating costs of specific park facilities.



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- D. **Charges for Services:** As much as is reasonably possible, city services that provide private benefit should be supported by fees and charges to provide maximum flexibility in use of general city taxes to meet the cost of services of broader public benefit. Charges for services that benefit specific users should recover full costs, including all direct costs, capital costs, department overhead, and citywide overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services. A subsidy of a portion of the costs for such services may be considered when consistent with legal requirements to meet other city interests and objectives, such as remaining competitive within the region.
- E. **Backup Convention Center Financing:** In accordance with Ordinance No. 4094 (passed on 12/4/89) and Ordinance No. 4229 (passed on 3/4/91), 0.01 percent of the city's total gross receipts business and occupation taxing authority of 0.2 percent, is reserved as a backup financing mechanism for the Convention Center should additional financing beyond that contemplated in the adopted Convention Center Financing Plan become necessary. In addition, any additional increase in the city's B&O Tax (measured by gross receipts) shall first require an analysis of the status of the Convention Center Financing Plan. This information must be included in any fiscal impact notes on agenda materials presented to the City Council for the purpose of increasing the B&O Tax rate described above.

IX. Operating Policies

The city should accommodate both one-time and ongoing expenditures within current resources, establish and adequately fund reserves, regularly monitor and report on budget performance, evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review city services for appropriateness and effectiveness.

- A. **Expenditures should be Within Current Resource Projections:** Ongoing expenditures should be equal to or less than ongoing revenues. Each city fund budget must identify ongoing resources that at least match expected ongoing annual requirements. One-time resources and non-recurring ending fund balances will be applied to reserves or to fund one-time expenditures; they will not be used to fund ongoing programs.
- B. **Unrestricted Resources Should Remain Unrestricted:** Unless otherwise stated explicitly by the City Council, unrestricted resources will not be earmarked for specific purposes in the General Fund. This will preserve the ability of the council to determine the best use of available resources to meet changing service requirements.
- C. **Continual Improvement of Service Delivery:** The city will seek to optimize the efficiency and effectiveness of its services through Business Process Improvement (BPI) efforts, performance budgeting and measuring, and by assessing its services with comparable cities to reduce costs and improve service quality.
- D. **Cash Management:** The Finance Department will develop, maintain, and constantly seek to improve cash management systems which ensure the accurate and timely accounting, investment, and security of all cash assets. All cash received by city departments will be deposited with Finance within 24 hours of receipt.
- E. **Cash Reserves:** The city will maintain adequate cash reserves to reduce the potential need for borrowing or service reductions during periods of economic downturn,



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- natural catastrophe, or for other, one-time extraordinary expenditures. Annually, the city will target 15 percent of General Fund revenues as a General Fund ending balance, commonly known as a reserve.
- F. Fund Balances: Accruals and non-cash enhancements to revenues will not be made to influence fund balances at year-end or during budget discussions.
 - G. Fixed Asset Inventories: Accurate inventories of all physical assets (including roads infrastructure), their condition, life spans, and cost will be maintained to ensure proper stewardship of public property. The Finance Director will establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained and how often physical inventories will be taken.
 - H. Allocation of Overhead Costs: Overhead costs will be allocated to determine the full cost of providing services. Overhead costs will be allocated according to consistent methodology developed in consultation between the Finance Department and other operating departments.
 - I. Utility Debt Coverage Ratio Target: The City Council adopted the following debt service coverage policy for the bonds issued by the city's Waterworks Utility on March 7, 1994 by Resolution No. 5759:

"The City Council will establish utility rates/charges and appropriations in a manner intended to achieve a debt service coverage ratio (adjusted by including city taxes as an expense item) of approximately 2.00. The City Council authorizes the Waterworks Utility to utilize this policy in development of pro forma projections which will be disseminated to the bond rating agencies and to the financial community generally."

X. Fund Description & Reserve Policies

Fund descriptions and reserve policies have been developed in a standard format for all city funds and are included in the 2019-2020 Budget Detail volume.

- A. Fund Descriptions include the following:
 - 1. Fund Type
 - 2. Fund Description
 - 3. Year Created
 - 4. Major Revenue Sources
 - 5. Major Expenditures
 - 6. Fund Custodian
 - 7. Reserve Policy
 - 8. Other Notes
- B. Reserve Policies include the following:
 - 1. Budgeting for Reserves: The city will maintain and justify budgeted reserves.



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2. Expenditure of Budgeted Reserves: Reserves included in the operating budget shall not be expended without the express written approval of the Finance Director.
3. Annually the city will target 15 percent of General Fund revenues as a General Fund ending balance. This balance is to protect the city's essential service programs during periods of economic downturn, which may temporarily reduce actual resources or cut the growth rate of city resources below that necessary to maintain pre-existing service levels. Additionally, the ending fund balance, commonly known as a reserve, can be used in the event of a natural catastrophe, counter cyclical basic revenue growth (Property, Sales, and B & O Taxes combined) below 5 percent for the biennium, or because of unfunded federal or state mandates.
4. The target of 15 percent of annual General Fund revenues as a General Fund reserve shall be sufficient to maintain the city's exceptional bond rating for both its unlimited and limited general obligation tax bonds.

XI. Capital Investment Program Plan Policies

A number of important policy considerations are the basis for the Capital Investment Program (CIP) Plan. These policies provide guidelines for all financial aspects of the CIP, and ultimately affect the project selection process.

- A. Relationship of Long-Range Plans to the CIP Plan: Virtually all the projects included in the CIP are based upon formal long-range plans that have been adopted by the City Council. This ensures that the city's Capital Investment Program, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the City Council as contained in the Comprehensive Plan and supporting documents. Examples of these supporting documents are: Transportation Facility Plans (Central Business District (CBD), Bellevue-Redmond Overlake Transportation Study (BROTS), East Bellevue Transportation Study (EBTS), Newcastle), the Parks and Open Space Plan, the Municipal Facilities Plan, the Fire Master Plan, the CBD Implementation Plan and the Comprehensive Plans of the Water, Sewer, and Storm & Surface Water Utilities. There are exceptions, but they are relatively small when compared to the other major areas of expenditure noted above. These exceptions include activities such as the Neighborhood Enhancement Program (NEP) and the Community Development Program.
- B. Establishing CIP Priorities: The city uses the following basic CIP project prioritization and selection process.
 1. Each CIP program area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed in conjunction with City Council priorities and input from citizens and associated city boards and commissions (if applicable).
 2. The Finance Department determines revenue projections available to the non-utility CIP in consultation with various revenue-generating departments and the



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amount of resources available for new projects for each new seven-year Plan.

3. The Budget Finance Department, CIP Review Panel and City Manager evaluate the various CIP projects and select those with the highest priority.
 4. Within the available funding, the highest priority projects are then selected and funded in the CIP.
 5. CIP program area managers recommend an expenditure plan to the Finance Department and City Manager, which includes all capital costs and any applicable maintenance and operations (M&O) and/or required short-term financing costs. Program area managers are responsible for the cost estimates of their proposed programs, including future M&O costs related to the implementation of completed projects.
 6. A Preliminary CIP Plan is recommended to the City Council by the City Manager along with the operating budget recommendations.
 7. The City Council reviews the Operating and Preliminary CIP Plan, holds a public hearing(s) to allow for citizen input, makes desired alterations, and then officially adopts the budget and establishes related appropriations as a part of the city's biennial budget process.
- C. Types of Projects Included in the CIP Plan: The CIP Plan will display, to the maximum extent possible, all major capital projects in which the city is involved. While the following criteria may be used as a general guide to distinguish which projects should be included or excluded from the CIP Plan, there are always exceptions which require management's judgment. For purposes of the CIP Plan, a CIP project is generally defined to be any project that possesses all the following characteristics:
1. Exceeds a cost of \$100,000
 2. Involves:
 - a. Totally new physical construction,
 - b. Development of a major technology system (technology system is defined as "an integrated set of hardware, software and processes working cohesively to perform a business function")
 - c. Reconstruction designed to gradually and systematically replace an existing facility or system on a piecemeal basis,
 - d. Replacement of a major component of an existing facility or technology system, or
 - e. Acquisition of land or structures; and
 3. Involves city funding in whole or in part or involves no city funds but is the city's responsibility for implementing, such as a 100 percent grant-funded project or 100 percent Local Improvement District funded project.
- Eligible costs include:



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- a. Studies/plans that determine the feasibility and/or support the preliminary design of future CIP projects,
 - b. Pre-design, design, development, right-of-way, construction, inspection, and/or testing, and
 - c. Staff and consultants to deliver the capital project.
- D. **Scoping and Costing Based on Predesign Study:** It has proven difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, and estimates to purchase rights-of-way or to construct the projects. However, generally, an estimated amount, sufficient to cover these costs based on a rough preliminary estimate is earmarked within the program area.
- E. **Required Project Features and Financial Responsibility:** If a proposed project will cause a direct impact on other publicly-owned facilities, an equitable shared and funded cost plan must be coordinated between the affected program areas.
- F. **Predictability of Project Timing, Cost, and Scope:** The predictability of timing and costs of projects is important to specific private developments, such as the provision of street improvements or the extension of major sewer lines or water supply, without which development could not occur. These projects generally involve significant financial contributions from such private development through impact fees, developer extension agreements, LIDs, and other means. Once a project has been approved by the City Council in the CIP, project scheduling is a priority to maintain.
- G. **Local Improvement Districts (LID):** This policy limits the use of LIDs to specific instances. Examples of when future LIDs may be formed are as follows: 1) where old agreements exist committing property owners to LID participation on future projects; 2) when current development activity or very recently past development activity has exempted these projects from the assessment of Transportation Impact Fees; 3) when a group of property owners wish to accelerate development of a certain improvement; 4) when a group of property owners desire a higher standard of improvement than the city's project contemplates; or 5) when a group of property owners request city assistance in LID formation to fund internal neighborhood transportation facilities improvements, which may or may not have city funding involved. If city funding is proposed by the project sponsors (property owners), they shall so request of the City Council (through the City Clerk) in writing before any LID promotion activity begins. The City Manager shall analyze such request within 45 days and report his conclusions and recommendation to Council for their consideration. The Council shall by motion affirm or deny the recommendation. The council's affirmative motion to financially participate shall expire in 180 days unless the project sponsors have submitted a sufficient LID petition by that time.

In the event the request is for street resurfacing in advance of the city's normal street resurfacing cycle, the city's contribution shall not exceed 50 percent of all project eligible costs.



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- On capital projects whose financing depends in part on an LID, interim financing will be issued to support the LID's portion of the project budget at the same time or in close proximity to the issuance of the construction contract. The amount of the interim financing shall be the current estimate of the final assessment roll as determined by the administering department.
- If the project is 100 percent LID funded, interim financing shall be issued either in phases (i.e., design phase and construction phase) or up front in the amount of the entire estimated final assessment roll, whichever means is estimated to provide the lowest overall cost to the project as determined by the Finance Department.
- H. **Non-Utility CIP Maintenance and Operating (M&O) Costs:** Proposals for CIP project funding shall include the estimated future M&O cost, to provide full cost disclosure. Such M&O costs anticipated to be incurred in the upcoming biennium should be included in operating budget proposals for funding consideration. As of 2011, funding for existing CIP M&O is provided by a distribution of the city's Sales Tax revenue, split between 75 percent General Fund and 25 percent CIP. The dollar amount for CIP M&O is adjusted upward each year by the anticipated Consumer Price Index for all Urban Consumers (CPI-U) after first making any necessary adjustments (e.g., partial vs full-year costs) and eliminating any one-time items. The distribution amounts should be reviewed periodically by the council for reasonableness and potential adjustment.
 - I. **Preserve Existing Capital Infrastructure Before Building New Facilities:** It is the city's policy to ensure that adequate resources are allocated to preserve the city's existing infrastructure before targeting resources to build new facilities that also have operating and maintenance obligations. This policy addresses the need to protect the city's historical investment in capital facilities and to avoid embarking on a facility enhancement program, which when coupled with the existing facilities requirements, the city cannot afford to adequately maintain.
 - J. **New Facilities Should Be of High Quality, Low Maintenance, Least Cost:** This policy has guided the development and execution of the CIP Plan through an emphasis on lowest life-cycle cost. Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs to limit the impact upon both the CIP and the operating budget.



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- K. **Public Input for Capital Projects:** The city makes a serious commitment to public involvement. All the city's long-range plans have been developed through an extensive citizen involvement program. Citizen involvement occurs at the long-range plan development stage, during CIP review and adoption, during master planning processes, during design and construction of specific projects, and through public processes associated with city boards and commissions. Public hearings are held during the CIP Plan development process to allow the public to comment on the recommended projects. The projects themselves call for an extensive public outreach effort, allowing those most closely effected to influence the design of the projects. While public input is essential to the successful implementation of the CIP Plan, staff and the council must also remain conscious of the overall effect upon costs when responding to requests of project neighbors.
- L. **Basis for Project Appropriations:** During the City Council's biennial CIP Plan review, the City Council will appropriate the estimated project costs for the biennium for all projects in the CIP Plan. Subsequent adjustments to appropriation levels for amendments to the CIP Plan may be made by the City Council at any time.
- M. **Balanced CIP Plan:** The CIP Plan is a balanced seven-year plan. This means that for the entire seven-year period, revenues will be equal to project expenditures in the Plan. It is anticipated that the plan will have more expenditures than revenues in single years of the Plan, but this imbalance will be corrected using interim financing as needed. However, over the life of the seven-year plan, all planned interim debt will be repaid and all Plan expenditures, including interest costs on interim debt will be provided for with identified revenues. Any project funding plan, in which debt is not retired within the current seven-year Plan, must have specific City Council approval.
- N. **Use of Debt in the CIP:** The CIP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the use of long-term debt has been minimized, allowing the city to put money into actual projects that benefit Bellevue residents and businesses rather than into interest payments to financial institutions. To that end, this policy limits debt to short-term obligations, primarily for cash flow purposes. Debt incurred will be paid back before the end of the current CIP. Finance staff monitors CIP cash flow regularly and utilize fund balances to minimize the amount of borrowing required. Projected financing costs are included within a project in the General Government program area. There are exceptions to this policy for extraordinary circumstances, where councilmanic or voted long-term debt have been issued to achieve major city goals that otherwise could not have been achieved or would have been delayed an unacceptable amount of time.
- O. **Finance Director's Authority to Borrow:** The Finance Director is authorized to initiate interim and long-term borrowing measures, as they become necessary, as identified in the current CIP Plan.



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- P. CIP Plan Update and Amendment: The CIP Plan will be updated at least biennially as a part of the city's biennial budget process. The City Council may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. The City Council has delegated authority to the City Manager to administratively approve CIP Plan adjustments, except for changes in project scope or changes that total more than 10 percent of a project's adopted CIP Plan budget (unless a 10 percent adjustment is less than \$10,000), or regardless of the percentage, budget changes totaling more than \$100,000. The council has further authorized the City Manager to administratively approve the acceleration of project schedules so long as they can be accomplished without causing cash flow problems and with the understanding that any controversial issues would be brought before the City Council. All project additions or deletions must be approved by the City Council.
- Q. Formalization of Monetary Agreements: All agreements between the city and outside jurisdictions shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required payments. Formalization of these agreements will protect the city's interests. Program areas shall make every effort to promptly request any reimbursements that are due the city. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by the City Manager or City Council.
- R. Projected Grant Revenues: At the Finance Director's discretion, grant-funded capital expenditures are budgeted prior to the specific grant award. City overhead or indirect costs for grant-funded programs will be included in all grant proposals, where permitted. With grant-funded capital acquisitions, the city will attempt to recover ongoing M&O costs, and replacement costs associated with the acquisition.
- S. Projected Revenues from Future Land Sales: The city recognizes that city-owned land is an asset that can be sold to finance CIP projects. With this in mind, the city shall cautiously allow land sale proceeds to be used as a funding source by program areas that have oversight responsibility for the land. The land shall be valued based on an appraisal performed either by the Civic Services or an outside appraisal company. A conservative value shall be used to provide a cushion for economic shifts. The timing of the proceeds shall be estimated based on the length of time the property is likely to be on the market. However, if the land does not sell in a timely manner or its value turns out to be overestimated, then the program area must either reallocate revenue sources from other projects within its area, find an agreeable replacement funding source, or cease work on the project, if possible.
- T. Land Sale Remnants: The city is frequently left with property remnants following the completion of a project that required rights-of-way (ROW) acquisition. These remnants represent an asset to the program area that purchased them. If the project selling the land remnants is still active, the revenue from the sale shall be receipted as land sale proceeds in the project, therefore serving to partially offset the ROW acquisition costs. If the project is already completed at the time of the remnant sale, the land sale proceeds can either be used by the selling program area to help fund another of that program area's projects, or they can be deposited in the Land Purchase Revolving Fund for future use by the purchasing program area.



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- U. Applicable Project Charges: CIP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CIP projects will be limited to time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.

XII. Intergovernmental Revenues

Many service costs of the city are influenced by other governments, either because of service overlap or service mandates imposed by the county, state, or federal government. The city should take advantage of opportunities to enhance service delivery through intergovernmental cooperation, shared revenues, and grants while aggressively opposing mandates that distort local service priorities.

- A. Grants Should Not Fund Ongoing Services: The city will refrain from using grants to meet ongoing service delivery needs. In the city's financial planning, grants will be treated in the same manner as all other temporary and uncertain resources and will not be used to fund ongoing, basic service needs. With grant-funded capital acquisitions, the city will attempt to recover ongoing maintenance and operating costs, and replacement costs associated with the acquisition.
- B. Grant Agreements Reviewed for Compliance with Regulations: All grant agreements will be reviewed by the appropriate city staff, including Finance, City Attorney's Office, and sponsoring department, to ensure compliance with state, federal, and city regulations.
- C. Budgeting for Grant Expenditures: At the City Manager's discretion, grant-funded capital expenditures are budgeted prior to the specific grant award. City overhead or indirect costs for grant-funded programs will be included in all grant proposals, where permitted. With grant-funded capital acquisitions, the city will attempt to recover ongoing maintenance and operating costs, and replacement costs associated with the acquisition.
- D. Protecting the City's Interests: The city will aggressively oppose state or federal actions that mandate expenditures that the City Council considers unnecessary. The city will pursue intergovernmental funding to support the incremental cost of those mandates.
- E. Intergovernmental Agreements: The city will work with other governments to identify the jurisdiction most capable and appropriate to provide specific public services. All intergovernmental agreements and contracts for service delivery will be brought forward to the City Council for approval.

XIII. Accounting, Auditing & Financial Reporting Policies

The city shall maintain a system of financial monitoring, control, and reporting for all operations and funds to provide effective means of ensuring that overall city goals and objectives are met.

- A. Accounting Records and Reporting: The city will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with the state's budget laws and regulations. The city will report its



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- financial condition and results of operations in accordance with state regulations and generally accepted accounting principles (GAAP) applicable to governments.
- B. Auditing: The State Auditor will annually perform the city's financial and compliance audit. Their opinions will be contained in the city's Comprehensive Annual Financial Report (CAFR). Results of the annual audit shall be provided to the council in a timely manner.
 - C. Excellence in Financial Reporting: As an additional independent confirmation of the quality of the city's financial reporting, the city will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be presented in a way designed to communicate with citizens about the financial affairs of the city.
 - D. Simplified Fund Structure: The city will minimize the number of funds. The funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes, although some funds may be functional classifications but may also be referred to by City of Bellevue fund types.

XIV. Investment Policy

The city shall maintain a current investment policy.

As an additional independent confirmation of the integrity of the city's Investment Policy, the city's policy has been certified by the Municipal Treasurers' Association of the United States and Canada.

XV. Debt Management Policy

The city shall maintain a current debt policy.

XVI. Budget Ordinances and Resolutions

To view current Ordinances and Resolutions please visit:

<http://www.codepublishing.com/WA/Bellevue/?BellevueOT.html>

- Ordinance 6326, Human Services Funding
- Ordinance 6329, Water Rates and Charges
- Ordinance 6330, Sewer Rates and Charges
- Ordinance 6331, Storm and Surface Water Rates and Charges
- Ordinance 6333, 2017-2018 Budget and 2017-2023 CIP Budget Adoption
- Ordinance 6387, Updating Development Services Fees
- Ordinance 6388, 2018 Property Taxes
- Ordinance 6389, 2017-2018 Mid Bi Budget Adoption
- Resolution 9332, Banking of the Maximum Amount of Levy Capacity
- Resolution 9339, Community Development Block Grant (CDBG)



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

Chapter 35A.34 RCW; Biennial Budgets

Sections:

- 35A.34.010 Legislative intent
- 35A.34.020 Application of chapter
- 35A.34.030 Definitions
- 35A.34.040 Biennial budget authorized -- Limitations
- 35A.34.050 Budget estimates -- Submittal
- 35A.34.060 Budget estimates -- Classification and segregation
- 35A.34.070 Proposed preliminary budget
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- 35A.34.090 Budget message -- Hearings
- 35A.34.100 Budget -- Notice of hearing
- 35A.34.110 Budget -- Hearing
- 35A.34.120 Budget -- Adoption
- 35A.34.130 Budget -- Mid-biennial review and modification
- 35A.34.140 Emergency expenditures -- Nondebtable emergencies
- 35A.34.150 Emergency expenditures -- Other emergencies -- Hearing
- 35A.34.160 Emergency expenditures -- Warrants -- Payment
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- 35A.34.190 Forms -- Accounting -- Supervision by state
- 35A.34.200 Funds -- Limitations on expenditures -- Transfers and adjustments
- 35A.34.205 Administration, oversight, or supervision of utility -- Reimbursement from utility budget authorized
- 35A.34.210 Liabilities incurred more than budget
- 35A.34.220 Funds received from sales of bonds and warrants -- Expenditures
- 35A.34.230 Revenue estimates -- Amount to be raised by ad valorem taxes
- 35A.34.240 Funds -- Quarterly report of status
- 35A.34.250 Contingency fund -- Creation
- 35A.34.260 Contingency fund -- Withdrawals
- 35A.34.270 Unexpended appropriations
- 35A.34.280 Violations and penalties

35A.34.010 Legislative intent

See RCW 35.34.010.

35A.34.020 Application of chapter

This chapter applies to all code cities which have by ordinance adopted this chapter authorizing the adoption of a fiscal biennium budget. [1985 c 175 § 34.]

35A.34.030 Definitions

Unless the context clearly indicates otherwise, the definitions in this section apply throughout this chapter.



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

1. "Clerk" includes the officer performing the functions of a finance or budget director, comptroller, auditor, or by whatever title the officer may be known in any code city.
2. "Department" includes each office, division, service, system, or institution of the city for which no other statutory or charter provision is made for budgeting and accounting procedures or controls.
3. "Legislative body" includes the council, commission, or any other group of officials serving as the legislative body of a code city.
4. "Chief administrative officer" includes the mayor of cities having a mayor-council plan of government, the commissioners in cities having a commission plan of government, the manager, or any other city official designated by the charter or ordinances of such city under the plan of government governing the same, or the budget or finance officer designated by the mayor, manager, or commissioners, to perform the functions, or portions thereof, contemplated by this chapter.
5. "Fiscal biennium" means the period from January 1 of each odd-numbered year through December 31 of the next succeeding even-numbered year.
6. "Fund" and "funds" where clearly used to indicate the plural of "fund" means the budgeting or accounting entity authorized to provide a sum of money for specified activities or purposes.
7. "Funds" where not used to indicate the plural of "fund" means money in hand or available for expenditure or payment of a debt or obligation.
8. Except as otherwise defined in this chapter, municipal accounting terms used in this chapter have the meaning prescribed by the state auditor pursuant to RCW 43.09.200. [1985 c 175 § 35.]

35A.34.040 Biennial budget authorized – Limitations

All code cities are authorized to establish by ordinance a two-year fiscal biennium budget. The ordinance shall be enacted at least six months prior to commencement of the fiscal biennium and this chapter applies to all code cities which utilize a fiscal biennium budget. Code cities which establish a fiscal biennium budget are authorized to repeal such ordinance and provide for reversion to a fiscal year budget. The ordinance may only be repealed effective as of the conclusion of a fiscal biennium. However, the city shall comply with chapter 35A.33 RCW in developing and adopting the budget for the first fiscal year following repeal of the ordinance. [1985 c 175 § 36.]

35A.34.050 Budget estimates – Submittal

On or before the second Monday of the fourth month prior to the beginning of the city's next fiscal biennium, or at such other time as the city may provide by ordinance or charter, the clerk shall notify in writing the head of each department of a city to file with the clerk within fourteen days of the receipt of such notification, detailed estimates of the probable revenue from sources



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

other than ad valorem taxation and of all expenditures required by the department for the ensuing fiscal biennium. The notice shall be accompanied by the proper forms provided by the clerk, prepared in accordance with the requirements and classification established by the state auditor. The clerk shall prepare the estimates for interest and debt redemption requirements and all other estimates, the preparation of which falls properly within the duties of the clerk's office. The chief administrative officers of the city shall submit to the clerk detailed estimates of all expenditures proposed to be financed from the proceeds of bonds or warrants not yet authorized, together with a statement of the proposed method of financing them. In the absence or disability of the official or person regularly in charge of a department, the duties required by this section shall devolve upon the person next in charge of such department. [1995 c 301 § 55; 1985 c 175 § 37.]

35A.34.050 Budget estimates – Classification and segregation

On or before the second Monday of the fourth month prior to the beginning of the city's next fiscal biennium, or at such other time as the city may provide by ordinance or charter, the clerk shall notify in writing the head of each department of a city to file with the clerk within fourteen days of the receipt of such notification, detailed estimates of the probable revenue from sources other than ad valorem taxation and of all expenditures required by the department for the ensuing fiscal biennium. The notice shall be accompanied by the proper forms provided by the clerk, prepared in accordance with the requirements and classification established by the state auditor. The clerk shall prepare the estimates for interest and debt redemption requirements and all other estimates, the preparation of which falls properly within the duties of the clerk's office. The chief administrative officers of the city shall submit to the clerk detailed estimates of all expenditures proposed to be financed from the proceeds of bonds or warrants not yet authorized, together with a statement of the proposed method of financing them. In the absence or disability of the official or person regularly in charge of a department, the duties required by this section shall devolve upon the person next in charge of such department. [1995 c 301 § 55; 1985 c 175 § 37.]

35A.34.060 Budget estimates — Classification and segregation

All estimates of receipts and expenditures for the ensuing fiscal biennium shall be fully detailed in the biennial budget and shall be classified and segregated according to a standard classification of accounts to be adopted and prescribed by the state auditor after consultation with the Washington finance officers association, the association of Washington cities, and the association of Washington city managers. [1995 c 301 § 56; 1985 c 175 § 38.]

35A.34.070 Proposed preliminary budget

On or before the first business day in the third month prior to the beginning of the biennium of a city or at such other time as the city may provide by ordinance or charter, the clerk or other person designated by the charter, by ordinances, or by the chief administrative officer of the city shall submit to the chief administrative officer a proposed preliminary budget which shall set forth the complete financial program of the city for the ensuing fiscal biennium, showing the expenditure program requested by each department and the sources of revenue by which each such program is proposed to be financed.



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

The revenue section shall set forth in comparative and tabular form for each fund the actual receipts for the last completed fiscal biennium, the estimated receipts for the current fiscal biennium, and the estimated receipts for the ensuing fiscal biennium, which shall include the amount to be raised from ad valorem taxes and unencumbered fund balances estimated to be available at the close of the current fiscal biennium. However, if the city was not utilizing a fiscal biennium budget for the previous three years, it shall set forth its fiscal years' revenues to reflect actual and estimated receipts as if it had previously utilized a biennial budgetary process.

The expenditure section shall set forth in comparative and tabular form for each fund and every department operating within each fund the actual expenditures for the last completed fiscal biennium, the appropriations for the current fiscal biennium, and the estimated expenditures for the ensuing fiscal biennium. However, if the city was not utilizing a fiscal biennium budget for the previous three years, it shall set forth its fiscal years' expenditures to reflect actual and estimated levels as if it had previously utilized a biennial budgetary process. The expenditure section shall further set forth separately the salary or salary range for each office, position, or job classification together with the title or position designation thereof. However, salaries may be set out in total amounts under each department if a detailed schedule of such salaries and positions be attached and made a part of the budget document. [1985 c 175 § 39.]

35A.34.080 Preliminary budget

The chief administrative officer shall prepare the preliminary budget in detail, making any revisions or additions to the reports of the department heads deemed advisable by such chief administrative officer. At least sixty days before the beginning of the city's next fiscal biennium the chief administrative officer shall file it with the clerk as the recommendation of the chief administrative officer for the final budget. The clerk shall provide a sufficient number of copies of such preliminary budget and budget message to meet the reasonable demands of taxpayers therefore and have them available for distribution not later than six weeks before the beginning of the city's next fiscal biennium. [1985 c 175 § 40.]

35A.34.090 Budget message — Hearings

1. In every city, a budget message prepared by or under the direction of the city's chief administrative officer shall be submitted as a part of the preliminary budget to the city's legislative body at least sixty days before the beginning of the city's next fiscal biennium and shall contain the following:
 - a. An explanation of the budget document;
 - b. An outline of the recommended financial policies and programs of the city for the ensuing fiscal biennium;
 - c. A statement of the relation of the recommended appropriation to such policies and programs;
 - d. A statement of the reason for salient changes from the previous biennium in appropriation and revenue items; and



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- e. An explanation for any recommended major changes in financial policy.
2. Prior to the final hearing on the budget, the legislative body or a committee thereof shall schedule hearings on the budget or parts thereof, and may require the presence of department heads to give information regarding estimates and programs. [1985 c 175 § 41.]

35A.34.100 Budget — Notice of hearing

Immediately following the filing of the preliminary budget with the clerk, the clerk shall publish a notice once a week for two consecutive weeks stating that the preliminary budget for the ensuing fiscal biennium has been filed with the clerk, that a copy thereof will be made available to any taxpayer who will call at the clerk's office therefor, that the legislative body of the city will meet on or before the first Monday of the month next preceding the beginning of the ensuing fiscal biennium for the purpose of fixing the final budget, designating the date, time, and place of the legislative budget meeting, and that any taxpayer may appear thereat and be heard for or against any part of the budget. The publication of the notice shall be made in the official newspaper of the city if there is one, otherwise in a newspaper of general circulation in the city. If there is no newspaper of general circulation in the city, then notice may be made by posting in three public places fixed by ordinance as the official places for posting the city's official notices. [1985 c 175 § 42.]

35A.34.110 Budget — Hearing

The legislative body shall meet on the day fixed by RCW 35A.34.100 for the purpose of fixing the final budget of the city at the time and place designated in the notice thereof. Any taxpayer may appear and be heard for or against any part of the budget. The hearing may be continued from day to day but not later than the twenty-fifth day prior to commencement of the city's fiscal biennium. [1985 c 175 § 43.]

35A.34.120 Budget — Adoption

Following conclusion of the hearing, and prior to the beginning of the fiscal biennium, the legislative body shall make such adjustments and changes as it deems necessary or proper and, after determining the allowance in each item, department, classification, and fund, shall by ordinance adopt the budget in its final form and content. Appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal biennium. Such ordinances may adopt the final budget by reference. However, the ordinance adopting the budget shall set forth in summary form the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined.

A complete copy of the final budget as adopted shall be transmitted to the state auditor and to the association of Washington cities. [1995 c 301 § 57; 1985 c 175 § 44.]



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35A.34.130 Budget — Mid-biennial review and modification

The legislative authority of a city having adopted the provisions of this chapter shall provide by ordinance for a mid-biennial review and modification of the biennial budget. The ordinance shall provide that such review and modification shall occur no sooner than eight months after the start nor later than conclusion of the first year of the fiscal biennium. The chief administrative officer shall prepare the proposed budget modification and shall provide for publication of notice of hearings consistent with publication of notices for adoption of other city ordinances. City ordinances providing for a mid-biennium review and modification shall establish procedures for distribution of the proposed modification to members of the city legislative authority, procedures for making copies available to the public, and shall provide for public hearings on the proposed budget modification. The budget modification shall be by ordinance approved in the same manner as are other ordinances of the city.

A complete copy of the budget modification as adopted shall be transmitted to the state auditor and to the association of Washington cities. [1995 c 301 § 58; 1985 c 175 § 45.]

35A.34.140 Emergency expenditures — Nondebtable emergencies

Upon the happening of any emergency caused by violence of nature, casualty, riot, insurrection, war, or other unanticipated occurrence requiring the immediate preservation of order or public health, or for the property which has been damaged or destroyed by accident, or for public relief from calamity, or in settlement of approved claims for personal injuries or property damages, or to meet mandatory expenditures required by law enacted since the last budget was adopted, or to cover expenses incident to preparing for or establishing a new form of government authorized or assumed after adoption of the current budget, including any expenses incident to selection of additional or new officials required thereby, or incident to employee recruitment at any time, the city legislative body, upon the adoption of an ordinance, by the vote of one more than the majority of all members of the legislative body, stating the facts constituting the emergency and the estimated amount required to meet it, may make the expenditures therefor without notice or hearing. [1985 c 175 § 46.]

35A.34.150 Emergency expenditures — Other emergencies — Hearing

If a public emergency which could not reasonably have been foreseen at the time of filing the preliminary budget requires the expenditure of money not provided for in the budget, and if it is not one of the emergencies specifically enumerated in RCW 35A.34.140, the city legislative body before allowing any expenditure therefore shall adopt an ordinance stating the facts constituting the emergency and the estimated amount required to meet it and declaring that an emergency exists.

The ordinance shall not be voted on until five days have elapsed after its introduction, and for passage shall require the vote of one more than the majority of all members of the legislative body of the city.

Any taxpayer may appear at the meeting at which the emergency ordinance is to be voted on and be heard for or against the adoption thereof. [1985 c 175 § 47.]



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35A.34.160 Emergency expenditures — Warrants — Payment

All expenditures for emergency purposes as provided in this chapter shall be paid by warrants from any available money in the fund properly chargeable with such expenditures. If, at any time, there is insufficient money on hand in a fund with which to pay such warrants as presented, the warrants shall be registered, bear interest, and be called in the same manner as other registered warrants as prescribed in RCW 35A.21.110. [1985 c 175 § 48.]

35A.34.170 Registered warrants — Payment

In adopting the final budget for any fiscal biennium, the legislative body shall appropriate from estimated revenue sources available, a sufficient amount to pay the principal and interest on all outstanding registered warrants issued since the adoption of the last preceding budget except those issued and identified as revenue warrants and except those for which an appropriation previously has been made. However, no portion of the revenues which are restricted in use by law may be appropriated for the redemption of warrants issued against a utility or other special purpose fund of a self-supporting nature. In addition, all or any portion of the city's outstanding registered warrants may be funded into bonds in any manner authorized by law. [1985 c 175 § 49.]

35A.34.180 Adjustment of wages, hours and conditions of employment

Notwithstanding the appropriations for any salary or salary range of any employee or employees adopted in a final budget, the legislative body of any city may, by ordinance, change the wages, hours, and conditions of employment of any or all of its appointive employees if sufficient funds are available for appropriation to such purposes. [1985 c 175 § 50.]

35A.34.190 Forms — Accounting — Supervision by state

The state auditor is empowered to make and install the forms and classifications required by this chapter to define what expenditures are chargeable to each budget class and to establish the accounting and cost systems necessary to secure accurate budget information. [1995 c 301 § 59; 1985 c 175 § 51.]

35A.34.200 Funds — Limitations on expenditures — Transfers and adjustments

1. The expenditures as classified and itemized in the final budget shall constitute the city's appropriations for the ensuing fiscal biennium. Unless otherwise ordered by a court of competent jurisdiction, and subject to further limitations imposed by ordinance of the city, the expenditure of city funds or the incurring of current liabilities on behalf of the city shall be limited to the following:
 - a. The total amount appropriated for each fund in the budget for the current fiscal biennium, without regard to the individual items contained therein, except that this limitation does not apply to wage adjustments authorized by RCW 35A.34.180;
 - b. The unexpended appropriation balances of a preceding budget which may be carried



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

- forward from prior fiscal periods pursuant to RCW 35A.34.270;
- c. Funds received from the sale of bonds or warrants which have been duly authorized according to law;
 - d. Funds received in excess of estimated revenues during the current fiscal biennium, when authorized by an ordinance amending the original budget; and
 - e. Expenditures authorized by budget modification as provided by RCW 35A.34.130 and those required for emergencies, as authorized by RCW 35A.34.140 and 35A.34.150.
2. Transfers between individual appropriations within any one fund may be made during the current fiscal biennium by order of the city's chief administrative officer subject to such regulations, if any, as may be imposed by the city legislative body. Notwithstanding the provisions of RCW 43.09.210 or of any statute to the contrary, transfers, as authorized in this section, may be made within the same fund regardless of the various offices, departments, or divisions of the city which may be affected.
 3. The city legislative body, upon a finding that it is to the best interests of the city to decrease, revoke, or recall all or any portion of the total appropriations provided for any one fund, may, by ordinance, approved by the vote of one more than the majority of all members thereof, stating the facts and findings for doing so, decrease, revoke, or recall all or any portion of an unexpended fund balance, and by said ordinance, or a subsequent ordinance adopted by a like majority, the moneys thus released may be reappropriated for another purpose or purposes, without limitation to department, division, or fund, unless the use of such moneys is otherwise restricted by law, charter, or ordinance. [1985 c 175 § 52.]

35A.34.205 Administration, oversight, or supervision of utility — Reimbursement from utility budget authorized

Whenever any code city apportions a percentage of the city manager's, administrator's, or supervisor's time, or the time of other management or general government staff, for administration, oversight, or supervision of a utility operated by the city, or to provide services to the utility, the utility budget may identify such services and budget for reimbursement of the city's current expense fund for the value of such services. [1991 c 152 § 4.]

35A.34.210 Liabilities incurred in excess of budget

Liabilities incurred by any officer or employee of the city in excess of any budget appropriations shall not be a liability of the city. The clerk shall issue no warrant and the city legislative body or other authorized person shall approve no claim for an expenditure in excess of the total amount appropriated for any individual fund, except upon an order of a court of competent jurisdiction or for emergencies as provided in this chapter. [1985 c 175 § 53.]



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

35A.34.220 Funds received from sales of bonds and warrants — Expenditures

Moneys received from the sale of bonds or warrants shall be used for no other purpose than that for which they were issued and no expenditure shall be made for that purpose until the bonds have been duly authorized. If any unexpended fund balance remains from the proceeds realized from the bonds or warrants after the accomplishment of the purpose for which they were issued, it shall be used for the redemption of such bond or warrant indebtedness. Where a budget contains an expenditure program to be financed from a bond issue to be authorized thereafter, no such expenditure shall be made or incurred until after the bonds have been duly authorized.

[1985 c 175 § 54.]

35A.34.230 Revenue estimates — Amount to be raised by ad valorem taxes

At a time fixed by the city's ordinance or city charter, not later than the first Monday in October of the second year of each fiscal biennium, the chief administrative officer shall provide the city's legislative body with current information on estimates of revenues from all sources as adopted in the budget for the current biennium, together with estimates submitted by the clerk under RCW 35A.34.070. The city's legislative body and the city's administrative officer or the officer's designated representative shall consider the city's total anticipated financial requirements for the ensuing fiscal biennium, and the legislative body shall determine and fix by ordinance the amount to be raised the first year of the biennium by ad valorem taxes. The legislative body shall review such information as is provided by the chief administrative officer and shall adopt an ordinance establishing the amount to be raised by ad valorem taxes during the second year of the biennium. Upon adoption of the ordinance fixing the amount of ad valorem taxes to be levied, the clerk shall certify the same to the county legislative authority as required by RCW 84.52.020.

[1985 c 175 § 55.]

35A.34.240 Funds — Quarterly report of status

At such intervals as may be required by city charter or city ordinance, however, being not less than quarterly, the clerk shall submit to the city's legislative body and chief administrative officer a report showing the expenditures and liabilities against each separate budget appropriation incurred during the preceding reporting period and like information for the whole of the current fiscal biennium to the first day of the current reporting period together with the unexpended balance of each appropriation. The report shall also show the receipts from all sources. [1985 c 175 § 56.]

35A.34.250 Contingency fund — Creation

Every city may create and maintain a contingency fund to provide moneys with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide moneys for those emergencies described in RCW 35A.34.140 and 35A.34.150. Such fund may be supported by a budget appropriation from any tax or other revenue source not restricted in use by law, or also may be supported by a transfer from other unexpended or decreased funds made available by ordinance as set forth in RCW 35A.34.200. However, the total amount accumulated



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Figure 12b Chapter 35A.34 RCW; Biennial Budgets

in such fund at any time shall not exceed the equivalent of thirty-seven and one-half cents per thousand dollars of assessed valuation of property within the city at such time. Any moneys in the emergency fund at the end of the fiscal biennium shall not lapse except upon reappropriation by the council to another fund in the adoption of a subsequent budget. [1985 c 175 § 57.]

35A.34.260 Contingency fund — Withdrawals

No money shall be withdrawn from the contingency fund except by transfer to the appropriate operating fund authorized by a resolution or ordinance of the legislative body of the city, adopted by a majority vote of the entire legislative body, clearly stating the facts constituting the reason for the withdrawal or the emergency as the case may be, specifying the fund to which the withdrawn money shall be transferred. [1985 c 175 § 58.]

35A.34.270 Unexpended appropriations

All appropriations in any current operating fund shall lapse at the end of each fiscal biennium. However, this shall not prevent payments in the following biennium upon uncompleted programs or improvements in progress or on orders subsequently filled or claims subsequently billed for the purchase of material, equipment, and supplies or for personal or contractual services not completed or furnished by the end of the fiscal biennium, all of which have been properly budgeted and contracted for prior to the close of such fiscal biennium, but furnished or completed in due course thereafter.

All appropriations in a special fund authorized by ordinance or by state law to be used only for the purpose or purposes therein specified, including any cumulative reserve funds lawfully established in specific or general terms for any municipal purpose or purposes, or a contingency fund as authorized by RCW 35A.34.250, shall not lapse, but shall be carried forward from biennium to biennium until fully expended or the purpose has been accomplished or abandoned, without necessity of reappropriation.

The accounts for budgetary control for each fiscal biennium shall be kept open for twenty days after the close of such fiscal biennium for the purpose of paying and recording claims for indebtedness incurred during such fiscal biennium; any claim presented after the twentieth day following the close of the fiscal biennium shall be paid from appropriations lawfully provided for the ensuing period, including those made available by provisions of this section, and shall be recorded in the accounts for the ensuing fiscal biennium. [1985 c 175 § 59.]

35A.34.280 Violations and penalties

Upon the conviction of any city official, department head, or other city employee of knowingly failing, or refusing, without just cause, to perform any duty imposed upon such officer or employee by this chapter, or city charter or city ordinance, in connection with the giving of notice, the preparing and filing of estimates of revenues or expenditures or other information required for preparing a budget report in the time and manner required, or of knowingly making expenditures in excess of budget appropriations, the official or employee shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars for each separate violation. [1985 c 175 § 60.]



Comprehensive Financial Management Policies

Investment Policy

Revised: December 2010

Objectives

This policy sets forth criteria for the operation of the investment portfolio. It will be recognized that the primary objective of the Investment Policy is to establish a conservative set of investment criteria that will prudently protect Bellevue's (hereafter referred to as the City) principal sums and enable the City to generate a market rate of return from its investment activities while assuring adequate liquidity to meet its cash flow needs. All investment activity will be in compliance with RCW 35A.40.050 "Fiscal - Investment of Funds" and any other statutes or regulatory requirements, such as Internal Revenue Codes, which may apply.

Scope

This policy guides the investment of all available City funds except it does not include assets held in escrow in order to defease refunded debt, nor does it include retirement funds managed by others such as the state, the Municipal Employees Benefit Trust, and deferred compensation plan providers.

Responsibility

Authority to manage the investment program is derived from Bellevue City Code Section 3.37.060. This section gives the Finance Director authority to determine the amount of money available in each fund administered by the City for investment purposes, and the authority to invest such moneys in all forms of investments that are authorized by law. This section also authorizes the Director to designate a subordinate employee(s) to assist in the performance of these duties.

The Finance Director will provide a letter(s) of authorization to individuals or firms on the approved broker/dealer list specifically designating City staff who have the authority to commit the City to investment transactions.

The Finance Director or his/her designee will establish written investment procedures including a glossary of investment terms for the operation of the investment program, consistent with this investment policy.

Types of Investment and Diversification

The City may invest in any of the securities identified as eligible investments as defined by RCW 35A.40.050 "Fiscal - Investment of Funds". For purposes of this policy, the major eligible investment categories have been further restricted as follows:



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1. United States Treasury Debt Obligations
 - Maximum % of Portfolio 100%
 - Maximum Remaining Maturity 5 years
 - Securities will be held by the City’s third party custodian in the City’s name.

2. United States Agency Securities backed by the full faith and credit of the United States Government for the payment of principal and interest
 - Maximum % of Portfolio 100%
 - Maximum Remaining Maturity 5 years
 - Maximum % of Portfolio Per Issuer 25%
 - Defined by RCW 43.84.080 to include certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States.
 - Does not allow investments in derivatives or securities that derive value and/or yield from an underlying asset unless they fall into one of the following categories: 1) agency obligations that float with interest rates or external indexes such as CMT index, treasury bills, LIBOR, Prime rate and Fed Funds rate; 2) agency security obligations that have call features; and 3) agency security obligations that have step-up features at pre-determined intervals.
 - Interest only and principal only mortgage backed securities, inverse floaters and collateralized mortgage obligations are excluded.
 - Securities will be held by the City’s third party custodian in the City’s name.

3. United States Agency Coupon Securities (Mortgage-backed Securities Included)
 - Maximum % of Portfolio 100%
 - Maximum Remaining Maturity 5 years
 - Maximum % of Portfolio Per Issuer 25%
 - Defined by RCW 43.84.080 to include obligations of any United States government-sponsored corporation whose obligations are eligible as collateral for advances to member banks as determined by the Board of Governors of the Federal Reserve System.
 - Does not allow investments in derivatives or securities that derive value and/or yield from an underlying asset unless they fall into one of the following categories: 1) agency obligations that float with interest rates or external indexes such as CMT index, treasury bills, LIBOR and Fed Funds rate; 2) agency security obligations that have call features; and 3) agency security obligations that have step-up features at pre-determined intervals.
 - Interest only and principal only mortgage backed securities, inverse floaters and



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collateralized mortgage obligations are excluded.

- Securities will be held by the City’s third party custodian in the City’s name.

4. United States Agency Discount Notes

- Maximum % of Portfolio 100%
- Maximum Remaining Maturity 1 year
- Maximum % of Portfolio Per Issuer 25%
- Defined by RCW 43.84.080 to include obligations of any United States government-sponsored corporations whose obligations are eligible as collateral for advances to member banks as determined by the Board of Governors of the Federal Reserve System.
- Securities will be held by the City’s third party custodian in the City’s name.

5. FDIC Guaranteed Senior Unsecured Debt Obligations – TLGP (Treasury Liquidity Guaranty Program) and other federal government guaranteed programs

- Required Investment Rating AAA/Aaa long-term and A-1/ P-1 short-term
- Maximum % of Portfolio 100%
- Maximum Remaining Maturity expiration Not to exceed the lesser of the date of FDIC’s guarantee or 5 years
- Maximum % of Portfolio Per Issuer 5%
- To be eligible for purchase, the obligations must: 1) be guaranteed by the FDIC, and 2) carry the full faith credit of the United States Government.
- The note obligations must be issued by corporations organized and operating in the United States.
- Securities will be held by the City’s third party custodian in the City’s name.

6. Repurchase Agreements secured by United States Government and United States Agency Debt Obligations

- Maximum % of Portfolio 50%
- Maximum % of Portfolio With any Primary Dealers or Financial Institutions 10%
- Maximum Remaining Maturity 60 days
- Maximum Remaining Maturity of Underlying Collateral 5 years
- Collateral Pricing Daily



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- All US Government Agency collaterals should stay within the 25% per issuer limit.
 - Collateral equal to 102% of the repurchase agreement must be delivered to the City’s third party custodian if less than 30 days. If the repurchase agreement is between 30-60 days, collateral equal to 105% of the repurchase agreement must be delivered to the custodian.
 - Securities will be purchased from primary dealers or financial institutions that are members of the Washington Public Depository under a written Master Repurchase Agreement.
 - Only US Treasury, US Government Agency, and US Government Sponsored Corporation securities may be accepted as collateral.
 - Collateral securities will be held by the City’s third party custodian, or through a tri-party arrangement in the City’s name.
7. Certificates of Deposit, and other Interest Bearing Bank Deposits with financial institutions recognized by the State of Washington Public Deposit Protection Commission (PDPC) as qualified to hold public deposits.
- Maximum % of Portfolio 50%
 - Maximum Remaining Maturity 1 year
 - Maximum % of Portfolio Per Issuer 10%
8. Bankers Acceptances purchased on the secondary market
- Required Investment Rating Rated in the highest tier (e.g., A-1, P-1, F-1 or better) of the accepting bank’s short-term obligations by any two nationally recognized statistical rating organizations
 - Maximum % of the Portfolio 15%
 - Maximum Remaining Maturity 6 months
 - Maximum % of Portfolio Per Issuer 5%
 - Securities will be held by the City’s third party custodian in the City’s name.
9. Commercial Paper Issued by United States Corporations in compliance with the provisions adopted by the State Investment Board RCW 43.84.080 (7).
- Required Investment Rating Rated in the highest tier (e.g., A-1, P-1, F-1 or better) by any two nationally recognized statistical rating organizations
 - Maximum % of Portfolio 15%



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- Maximum Remaining Maturity 90 days
- Maximum Percent of Portfolio Per Issuer 5%
- Securities will be held by the City's third party custodian in the City's name.

10. State of Washington Local Governmental Investment Pool

- Maximum % of Portfolio 100%
- A copy of the pool's investment policy must be obtained and reviewed.

The portfolio and issuer limits listed above shall be complied with at the time of a security purchase. However, no sale of securities shall be required to meet revised limits due to a decrease in the total size of the portfolio.

Weighted Average Duration and Liquidity

The total portfolio (including short-term money market and cash accounts) will be managed such that the weighted average modified duration does not exceed 2.5 years.

The portfolio should be laddered with staggered maturities to assure that: 1) adequate resources are available to meet cash flow requirements without forced liquidation of investments, and 2) price volatility and reinvestment risks are minimized.

Prudence

“Investments shall be made with the same judgement and care which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering probable safety of their principal as well as probable income to be derived.”

The standard of prudence to be used by employees authorized to commit the City to investment transactions shall be the "prudent person" standard. Employees meeting the prudent person standard shall be relieved of personal responsibility for an individual security's subsequent performance, provided appropriate action is taken to control adverse developments.

Performance

The portfolio shall be managed to obtain a market rate of return through budgetary and economic cycles, keeping in mind the primary objectives of protecting the City's capital and assuring adequate liquidity to meet cash flow needs.

For purposes of this policy, the market rate of return objective will be the 12-month moving average yield of the U.S. Treasury 2-year Constant Maturity Index for the period of time being evaluated. The goal is for the portfolio to generally perform above the Index.



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Ethics and Conflicts of Interest

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. These employees shall disclose to the City Manager and Finance Director any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to performance of the City's portfolio, particularly with regard to the time of purchases and sales. Employees shall subordinate their personal investment transactions to those of the City.

Authorized Financial Dealers/Institutions and Financial Review

The Finance Director will approve financial institutions to be eligible to conduct investment business with the City. A current list of approved brokerage firms will be maintained by the Finance Director or his/her designee. This list may include primary dealers (government securities reporting to the Market Reports Division of the Federal Reserve Bank of New York), regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capitalization), and national banks.

To become authorized to provide investment services to the City, each institution must provide an annual letter to the City from the individual providing the service certifying that he or she has read the City's investment policy and assures that all transactions with the City will fall within the policy boundaries. This letter shall also certify that the firm and broker assigned to this account have the required credentials and licenses with the NASD, SEC or appropriate agencies and that they must immediately notify the City if at any time the firm or broker is not in compliance with SEC rule 15C3-1, the firm's capital position falls short of the Capital Adequacy or uniform Net Cap Rule standard, or a material control weakness is identified by the firm's independent auditor. In addition, each institution must also provide the City with a copy of their annual audited financial report or Consolidated Report of Condition (call report).

In the case of certificates of deposit, those financial institutions recognized by the PDPC (Public Deposit Protection Commission) are qualified to hold public deposits.

An annual review of the audited financial report or call report of the selected qualified financial institutions will be conducted by Finance staff.

Broker Allocation

Investment transactions will be based upon the financial institution or brokerage firm that offers the best price to the City on each particular transaction. The City will make its best effort to obtain three bids for purchase or sale of government agency securities other than new issues. If circumstances dictate fewer than three bids due to the volatility of the market place, lack of bids, etc., the Finance Director, Assistant



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Finance Director or the Treasury Manager has the authority to waive this rule. Generally not all brokers will have the same inventory of agency securities available to sell, but should be able to offer comparable alternatives. Treasury security transactions will be accomplished at or within the bid or asked price spread indicated on the live Bloomberg screens or similar reliable real time investment information service. Issues not actively traded on such services will be subject to the three bid requirement. Bankers Acceptances and Certificates of Deposit (other than a compensating balance CD) also require the acquisition of at least three bids, and acceptance of the most attractive rate from among comparable alternatives. Where two or more institutions or brokers have offered the same low bid, allocation will go to the lowest bidder that has provided the best service to the City.

Custody

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery versus payment (DVP) basis. Securities will be held by a third party custodian designated by the Finance Director or his designee as evidenced by confirmations in the City's name.

Investment Committee

An Investment Committee will be established by the City Manager, and will include at least three members from the business community knowledgeable in the area of institutional investment management. This Committee will periodically meet to review the investment program and make recommendations to the Finance Director with regard to proposed changes to the investment policy.

Internal Control

Investment procedures will be defined, documented, and implemented by the Finance Director or his/her designee to assure adequate internal control of the investment process.

The Finance Director or his/her designee will establish a process of periodic independent review by an external auditor or competent staff not assigned to the investment function.

The Washington State Auditor's Office will customarily conduct independent annual reviews of the investment function.

Reporting

Investment reports will be prepared and provided at least quarterly to meet the needs of the users including sufficient detail to provide an accurate and meaningful representation of the portfolio, showing its performance in relation to established benchmarks and its compliance with the investment policy.



Comprehensive Financial Management Policies

Investment Policy

Policy Adoption

The Investment Policy is adopted by the City Council as part of the biennial budget. The Finance Director has authority to approve changes to this Investment Policy.

Summary of Changes to the City’s Investment Policy

1. Actual reference and link to the RCW and the City Code added.
2. Added United States Agency Securities backed by the full faith and credit of the US Government (e.g., Government National Mortgage Association “Ginnie Mae” Small Business Association “SBA”) as a separate eligible investment category. These securities were not specifically identified as eligible investments in the prior version of the Policy.
3. Introduced investments in agency obligations that float with interest rates or external indexes such as CMT index, treasury bills, LIBOR, Prime rate and Fed Funds rate to the Policy. Provided additional diversification and enhance total return.
4. FDIC Guaranteed Senior Unsecured Debt Obligations – TLGP (Treasury Liquidity Guaranty Program) and other federal government guaranteed programs added to the Policy. These high quality investment instruments provide higher return while holding credit ratings comparable with Treasuries.
5. The Maximum percentage of Bankers Acceptances (BAs) purchased on the secondary market was reduced from 50% to 15% percent; and maximum percent per issuer was reduced from 10% to 5%. These changes were made mainly to minimize the risk exposure to BAs as a result of recent financial institute failures.
6. The maximum period/remaining maturity allowed investing in US Treasury debt obligations were reduced from 5.5 years to 5 years. This change was made primarily to make investments in Treasuries consistent with Agency securities.
7. The portfolio’s performance measure was changed from “a band between the average yield of the ninety-day Treasury bill and the 2-year Treasury note” to “12-month moving average yield of the U.S. Treasury 2-year Constant Maturity Index”

Reasons for this change include:

- Due to the change in the final maturity of agencies from 2-5 years in the last 3 years.
- To raise the bar by increasing the standard from the band (90 – 2 years) to the upper range of 2-year Treasury.
- Moving average is a better measure than a snapshot at end of a period reducing volatility and closely mirrors actual portfolio activities In line with GFOA’s best practice and other governments in Washington – consistent with duration.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

Revised: October 2018 for property tax data only

Background

The City of Bellevue (city) maintains conservative financial policies to assure strong financial health both in the short- and long-term. The city is an infrequent issuer of debt with debt primarily used as a tool to finance large capital investments such as property acquisitions.

Maintaining the city's bond rating is an important objective of the city's financial policies. To this end, the city is constantly working to improve its financial policies, budgets, forecasts, and financial health.

Purpose

This policy sets forth the criteria for issuance and repayment of debt. The primary objective of the Debt Policy is to establish criteria that will protect the city's financial integrity while providing a funding mechanism to meet the city's capital needs. The underlying approach of the city is to borrow only for: 1) capital improvements that cannot be funded on a pay-as-you-go basis, and 2) extraordinary circumstances where councilmanic or voted long-term debt has been issued to achieve major city goals that otherwise could not have been achieved, or would have to be delayed for an unacceptable amount of time. The city will not issue long-term debt to finance current operations.

All debt issued will be in compliance with this policy, Bellevue City Code (BCC) Chapter 2.30 - Registration Procedure for Bonds and Obligations, Chapter 35A.40 Revised Code of Washington (RCW) - Fiscal Provisions Applicable to Code Cities and Chapter 43.80 RCW - Fiscal Agencies along with all other city, state, and federal laws, rules, and regulations.

Scope

This policy provides general guidance for the issuance and management of all city debt. In addition, it includes the management of all debt absorbed by the city through utility assumptions or the like. It does not include the debt issued by the Bellevue Convention Center Authority.

Responsibility

Authority to issue and manage debt is derived from BCC 3.37.030. This section gives the Finance Director authority to act in the capacity of City Treasurer, which includes the duties of debt management.

This section also authorizes the Finance Director to appoint a subordinate employee from the Department to assist in the performance of the duties of City Treasurer. The Finance Director has appointed the Investment and Debt Manager to act as the Debt Manager to assist in the duties of debt issuance, interest payments, principal repayments and other debt-related activities.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

The Finance Director is responsible for assuring that the activities related to the issuance and payment of bonds or other obligations not jeopardize the bond rating.

Budgeting and Capital Planning

The city shall develop and maintain a capital planning process such as the biennial Capital Investment Program Plan for consideration and adoption by the City Council as part of the city's budget process. The Finance Department is responsible for coordinating and analyzing the debt requirements. This will include timing of debt, calculation of outstanding debt, debt limitation calculations and compliance, impact on future debt burdens, and current revenue requirements.

Prior to issuance of debt, the city will prepare revenue projections, such as the biennial budget or the Financial Forecast, to ensure that there is adequate revenue to make principal and interest payments.

Types of Long-Term Debt

The following is a description of the types of long-term debt the city may issue:

1. General Obligation

This debt is backed by the full faith and credit of the city. The state RCW limits this debt to 2.5% of the assessed valuation of the city for each of three purposes:

a. General Purposes

Debt issued in this category can be used for any purpose allowed by law.

Non-Voted

The City Council may authorize the issuance of general obligation debt up to 1.5% of the city's assessed value without a vote of the public as long as there is an available source of funding to pay the debt service. This funding source can be the diversion of an existing revenue source or a new revenue coming from the enactment of a new tax or other revenue source. The debt can take the form of bonds, bond anticipation notes, lease-purchase agreements, conditional sales contracts, certificates of participation, or other forms of installment debt.

Voted

The City Council may place any general obligation debt issue before the electorate. According to state law, if a debt issue is placed before the city's electorate, it must receive a 60% or greater yes vote and have a turnout of at least 40% of those voting at the previous general election. Voted issues are limited to capital purposes only.

b. Open Space and Parks

Debt issued in this category must be used for park and open space and/or recreation facilities. All debt in this category must be approved by the voters.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

c. Utilities

Debt issued in this category must be used for utility infrastructure. All debt in this category must be approved by the voters.

2. Revenue Debt

Revenue bonds are generally payable from a designated source of revenue generated by the project which was financed. No taxing power or general fund pledge is provided as security. Unlike general obligation bonds, revenue bonds are not subject to the city's statutory debt limitation nor is voter approval required.

3. Local Improvement District (LID) Debt

LID bonds are payable solely from assessments of property owners within the local improvement district. Similar to revenue debt, no taxing power or general fund pledge is provided as security, and LID bonds are not subject to statutory debt limitations.

The debt is backed by the value of the property within the district and a LID Guaranty Fund. The LID Guaranty Fund is required by state law.

4. Other Financing Contracts and Loan Programs

- a. Lease purchase or financing contracts are payment obligations that represent principal and interest components for which the city receives the property after all payments are made.
- b. Local Option Capital Asset Lending (LOCAL) Program is available for use by the city through the Office of the State Treasurer under RCW 39.94. It is a financing program that allows pooling by the state equipment financing and certain real estate project needs into larger offerings of securities, and allows local government agencies the ability to finance equipment or real estate needs through the State Treasurer's Office subject to existing debt limitations and financial considerations.
- c. Public Works Trust Fund Loans are loans from the Public Works Board, authorized by state statute, RCW 43.155 to provide low interest loans, on a competitive basis, to help local governments address critical infrastructure needs for water, stormwater, roads, bridges, and solid waste/recycling systems.

Short-Term Debt and Interim Financing

The city may utilize short-term borrowing in anticipation of long-term bond issuance or to fund cash flow needs in anticipation of tax or other revenue sources.

In accordance with BCC 3.37.070, the Finance Director is authorized to make loans from one city fund to another city fund for periods not exceeding six months. The Finance Director or designee is required to assure that the loaning fund will have adequate cash balances to continue to meet current expenses after the loan is made and until repayment from the receiving fund.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

Limitation of Indebtedness

In addition to the limitations required by the RCW, the city’s indebtedness is further limited by this policy to assure strong financial health. The limitations are applied to the assessed value of the city to arrive at a dollar value of indebtedness. For example, the 2018 assessed valuation used to determine the 2019 property tax levy was \$64.7. billion, and the statutory limitation for general obligation debt is 2.5%. Therefore, the city’s statutory debt limitation is \$1.62 billion. The following matrix shows the general limitation by type of debt. These limitations may be modified by the City Council up to the statutory limitation at the council’s discretion.

Type of Debt	Statutory Limitations	Policy Limitations	2018 Bellevue Actual Used *
General Obligation:	2.5%	1.75%	0.58%
Non-Voted	1.5%	1.0%	0.58%
Voted	1.0%	0.75%	0.00%
Open Space and Parks	2.5%	1.75%	0.00%
Utilities	2.5%	1.75%	0.00%
Revenue	no limit	no limit **	NA
Local Improvement District	no limit	no-limit **	NA

* Measured against the policy limitations.

** Revenue and LID debt is not limited because no taxing power or general fund pledge is provided as security.

Structure and Term of Debt

1. Debt Repayment

The city shall pay all interest and repay all debt in accordance with the terms of the bond ordinance. The maturity of bonds issued should be the same or less than the expected life of the project for which the bonds were issued. To the extent possible, the city will seek level or declining debt repayment schedules.

2. Variable-Rate Securities

When appropriate, the city may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities. However, the city will avoid over use of variable-rate debt due to the potential volatility of such instruments.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

Professional Services

The city's Finance Department shall be responsible for the solicitation and selection of professional services that are required to administer the city's debt program.

1. Bond Counsel

All debt issued by the city will include a written opinion by bond counsel affirming that the city is authorized to issue the proposed debt. The opinion shall include confirmation that the city has met all city and state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status and any other components necessary for the proposed debt.

2. Financial Advisor

A Financial Advisor(s) will be used to assist in the issuance of the city's debt. The Financial Advisor will provide the city with objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing debt, and preparing official statements of disclosure.

3. Underwriters

An Underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors. Underwriter(s) will also be used for a competitive sale method. Under a competitive sale, underwriters will submit proposals for the purchase of the new issue of municipal securities electronically and the securities are awarded to the underwriter presenting the lowest true interest cost (TIC) according to stipulated criteria set forth in the notice of sale.

4. Fiscal Agent

A Fiscal Agent will be used to provide accurate and timely securities processing and timely payment to bondholders. In accordance with Chapter 43.80 RCW, the city will use the Fiscal Agent that is appointed by the state.

5. Other Service Providers

The Finance Director will have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, etc.) as necessary to meet legal requirements.

Method of Sale

The city will generally issue its debt through a competitive process but may use a negotiated process under the following conditions.

- The bond issue is, or contains, a refinancing that is dependent on market/interest rate timing.
- At the time of issuance, the interest rate environment or economic factors that affect the bond issue are volatile.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

- The nature of the debt is unique and requires particular skills from the underwriter(s) involved.
- The debt issued is bound by a compressed time line due to extenuating circumstances such that time is of the essence and a competitive process cannot be accomplished.

Credit Ratings

The city will maintain good communication with bond rating agencies about its financial condition. This effort will include providing periodic updates on the city's general financial condition, coordinating meetings, and presentations in conjunction with a new issuance. The city will continually strive to maintain the highest possible bond ratings by improving financial policies, budgets, forecasts and the financial health of the city.

Credit enhancements may be used to improve or establish a credit rating on a city debt obligation. Credit enhancements should only be used if cost effective.

Refunding Debt

A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant, a debt refunding will require a present value savings of three percent of the principal amount of the refunding debt being issued.

Investment of Bond Proceeds

The city will comply with all applicable federal, state and contractual restrictions regarding the investment of bond proceeds including the City of Bellevue Investment Policy.

Arbitrage Rebate Monitoring and Reporting

The city will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract or other documents to avoid arbitrage. Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on the debt. If arbitrage occurs, the city will pay the amount of the arbitrage to the Federal Government as required by Internal Revenue Service Regulation 1.148-11. The city will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the IRS regulation. For each bond issue not used within the established time frame, the recordkeeping shall include tracking investment earnings on bond proceeds, calculating rebate payments, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the outstanding debt.



Comprehensive Finance Management Policies

Figure 12c Debt Policy

Covenant Compliance

The city will comply with all covenants stated in the bond ordinance, contract, etc.

Ongoing Disclosure

The Debt Manager shall be responsible for providing annual disclosure information to the Municipal Standards Rulemaking Board (MSRB) as required by state and national regulatory bodies. To comply with the Securities & Exchange Commission Rule 15c2-12 regulations, ongoing disclosure shall occur by the date designated in the bond ordinance, which is currently September 30 of each year for almost all of the city's bond issues. (Note: ongoing disclosure for the 1995 Limited Tax General Obligation bonds is due on July 31 of each year). Disclosure shall take the form of the Comprehensive Annual Financial Report (CAFR) unless information is required by a particular bond issue that is not reasonably contained within the CAFR.



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2019-2020 Budget

Proposed Revisions 9/26/2018

Waterworks Utility

Financial Policies

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INTRODUCTION

The Waterworks Utility is the financial consolidation of the Sewer, Storm & Surface Water and Water Utilities of the City of Bellevue for debt rating and coverage purposes as established in Ordinance No.'s 2169, 2845, 3158 and 4568. It pledges the strengths and revenues of the three separate Utilities for the common financial good while keeping each Utility financially separate for budgeting, rate-setting, revenues, expenditures, debt and accounting.

These "Financial Policies" apply uniformly to the Sewer, Storm & Surface Water and Water Utilities with few, unique exceptions which are identified separately. This update reflects changes consistent with current long-range financial planning, particularly with regard to renewal and replacement funding, the use of debt and rate policies. They supersede the Financial Policies, which were adopted under Resolution No. 5967 in 1995.

These policies do not stand-alone. They must be taken in context with the other major city and Utilities documents and processes. For instance, each Utility has its own System Plan, which documents its unique objectives, planning, operations and capital needs. These System Plans have historically had a 20-year planning horizon. Future System Plans will need to evaluate long term renewal and replacement of aging facilities, much of which were constructed in the 1950's and 1960's during periods of high growth rates and are approaching the end of their useful life. Life cycle costs should be considered in planning the future capital facilities and infrastructure needs.

The city has a seven-year city-wide Capital Investment Program (CIP) Plan which is updated with each biennial budget cycle. All major city capital projects are included. Generally, they are described as over \$25,000; involving new physical construction, reconstruction or replacement; and involving city funding. The CIP identifies the level and source of funding for each project. The CIP includes specific sections for each Utility which identify near-term capital projects consistent with each current Utility System Plan and several projects of general scope including renewal and rehabilitation, capital upgrades, response to growth and other system needs.

I. GENERAL POLICIES

A. Fiscal Stewardship

The Waterworks Utility funds and resources shall be managed in a professional manner in accordance with applicable laws, standards, city financial practices and these Financial Policies.

Discussion:

It is incumbent on Utility management to provide professional fiscal management of utility funds and resources. This requires thorough knowledge of and conformance with the city financial management processes and systems as well as applicable laws and standards. It also requires on-going monitoring of revenues and expenses in order to make decisions and report to city officials, as needed, regarding the status of Utilities financing. Independent financial review, analysis and recommendations should be undertaken as needed.

B. Self-sufficient Funding

Each Utility shall remain a self-supporting enterprise fund.

Discussion:

The revenues to each Utility primarily come from customer charges dependent on established rates. State law requires that utility funds be used only for utility purposes. Since each Utility has somewhat differing service areas, it is essential for ratepayer equity that they be kept financially separate and accountable. The city's General Fund can legally contribute to the Utility funds but does not. The city budgeting process includes a balanced and controlled biennial Utility budget. This requires careful preparation of expense and revenue projections that will be reviewed by city management, the Environmental Services Commission, the general public and the City Council prior to approval of any change in Utility rates.

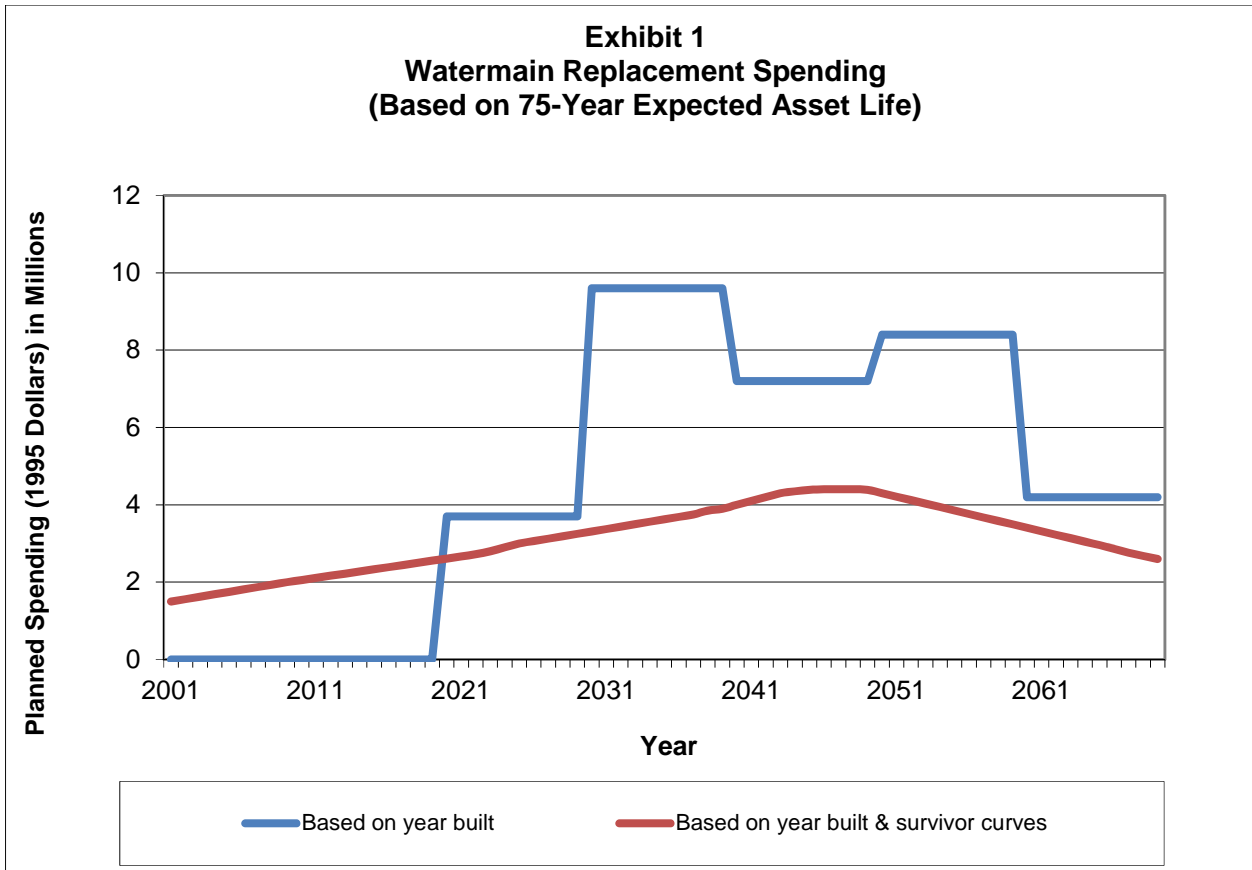
C. Comprehensive Planning Policies

The Water Utility System Plan shall be updated every six years as required by state statute; the Wastewater and Storm & Surface Water System Plans shall be updated as required by changed conditions or state statute, between every six to ten years. All Utility system plans shall use a 20-year planning horizon or greater, and shall consider life cycle costs to identify funding needs. Studies to analyze specific geographic areas or issues, such as Storm & Surface Water sub-basin plans, Wastewater capacity and flow studies, or Water pressure zone studies will be completed as required using similar criteria for planning infrastructure needs.

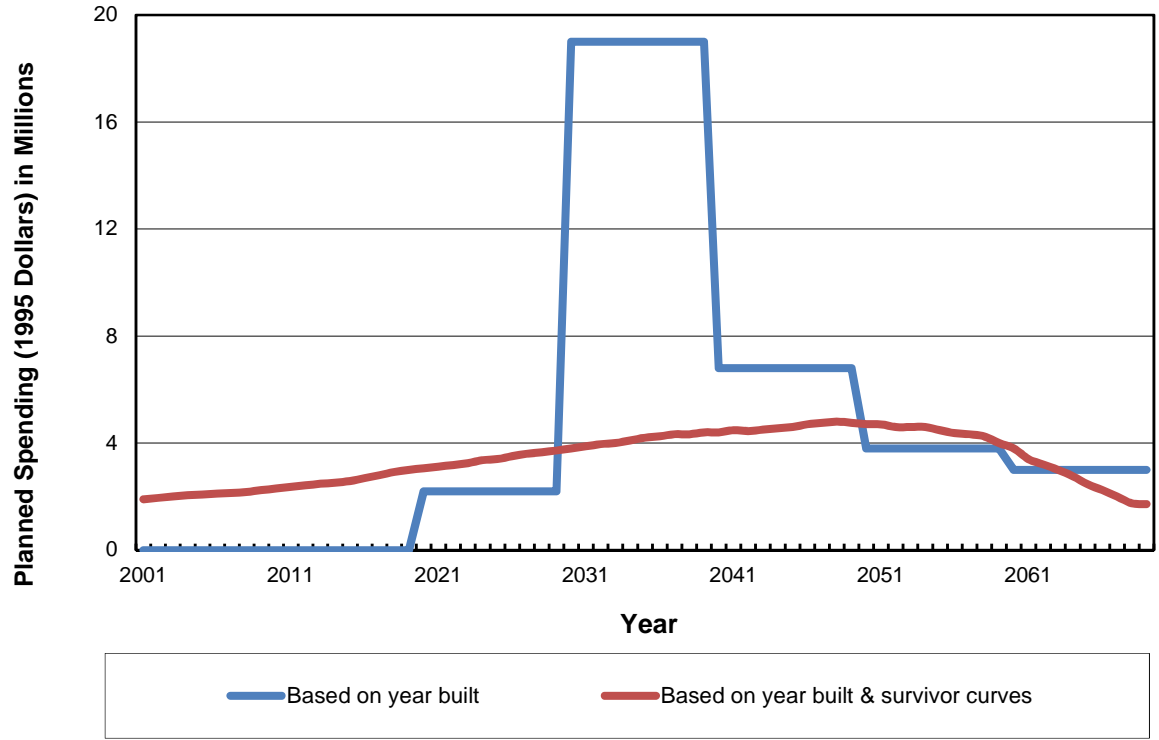
Substantial portions of the city utility systems were constructed in the 1950's and 1960's. These systems are approaching the end of their useful life as illustrated on the following Exhibit 1 - Watermain Replacement Spending and Exhibit 2 - Sewer main Replacement Spending. The storm & surface water infrastructure is of similar age but has not been graphed. It most likely has a relatively shorter expected life span. The object is to determine and follow a survivor curve replacement schedule rather than the replacement schedule based on age alone. Assumptions for survivor curves and useful lives are revisited periodically. These were assessed in 2004 and updated for the most recent engineering and financial findings. Significant changes include the adjustment of replacement costs to current price levels, categorization of pipe assets based on expected useful lives, and replacement of major non-pipe Utility assets such as pump stations and reservoirs. The Exhibits illustrate an example survival replacement curve based on preliminary estimates only. As real needs are determined, they will replace the estimated curves. Renewal and/or replacement will require substantial reinvestment in the future and have major rate impacts if large portions of the systems have to be replaced in relatively short periods of time. The actual useful life of underground utilities is difficult to determine and the best available data is needed to be able to plan for the orderly and timely renewal and/or replacement. For this purpose, the comprehensive plans need to have at least 20 year planning horizons and must address the aging of the Utility systems.

Long term system planning for the Utility systems is required in order to assure that future financial needs are anticipated and equitable funding plans can be developed. In order to keep funding plans current, utility system plans need to be updated between six and ten years. State law requires six years for water system plans. Wastewater system plans are not mandated to be updated on a six year cycle, however updating them between six and ten years is the common standard of practice. Stormwater system plans similarly have no state or federal mandate for

updating, however with the implementation of the NPDES General Permit, it is reasonable to expect significant changes within two 5-year permit terms to warrant a system plan update. Depending on the significance of the changes, the Storm system plan may require updating sooner than after two 5-year permit cycles. These Financial Policies will be reviewed and updated as needed.



**Exhibit 2
Sewermain Replacement Spending
(Based on 75-Year Expected Asset Life)**



II. CAPITAL INVESTMENT PROGRAM POLICIES

A. *General Scope*

The Utilities Capital Investment Program (CIP) will provide sufficient funds from a variety of sources for implementation of both short- and long-term capital projects identified in each Utility System Plan and the city-wide Capital Investment Program as approved by the City Council.

Financial planning for long-term capital investment shall be based on principles that result in smooth rate transitions, maintain high credit ratings, provide for financial flexibility and achieve inter-generational equity.

Discussion:

These near-term capital projects are usually identified in each Utility system plan which also provides the criteria and prioritization for determining which projects will be constructed. Several projects of general scope are also included to allow for on-going projects that are less specifically identified due to their more inclusive nature.

In addition to these near-term projects, funding should be provided for long-term capital reinvestment in the system to help minimize large rate impacts as the systems near the end of their useful life and have to be renewed or replaced. Ordinance No. 4783 established a Capital Facilities Renewal & Replacement (R&R) Account for each Utility to provide a funding source for this purpose. Other policies describe how this Account is to be funded and expended.

A reinvestment policy by itself, without some form of planned and needed expenditure, could lead to excessive or unneeded expenditures, or conversely unnecessary accumulations of cash reserves. The reinvestment policy needs to tie the planned expenditures over time with a solid, long-term financial plan that is consistent with these policies.

The actual needs for the renewal/replacement expenditures should relate to the on-going need to minimize system maintenance and operating costs consistent with providing safe and reliable service, the age and condition of the system components, and any regulatory or technical obsolescence. In essence, plant should be replaced when it is needed and before it fails. As such, the goal setting measure of how much is an appropriate annual or periodic reinvestment in renewals and replacement of existing assets should be compatible with the age and condition of the infrastructure and its particular circumstances.

ORIGINAL

WP0459C-ORD
06/27/95

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4783

AN ORDINANCE creating utility capital replacement accounts for the Water, Sewer and Storm and Surface Water Utilities within the Utility Capital Investment Fund for the purpose of accumulating funding for long term replacement of utility facilities.

WHEREAS, the Utilities 1995 Cost Containment Study prepared by Financial Consulting Solutions Group, Inc. (FCSG) recommends that current utility rates recover from the ratepayers amounts which at a minimum are equal to the depreciated value of the original cost of utility facilities and at a maximum are amounts equal to the replacement value of utility infrastructure; and

WHEREAS, FCSG recommends that utility funds not needed for current expenditure be placed in a replacement account to be used in the future in combination with current revenues and/or debt financing to replace capital facilities nearing the end of their useful life; and

WHEREAS, implementation of FCSG's recommendations would promote intergenerational rate equity and provide more stable rates to customers over the long term; and

WHEREAS, the Council desires to make an initial, 1995 deposit of \$600,000 in savings from the Water Fund into the new capital replacement account for the Water Utility; now, therefore,

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. The purpose of this ordinance is to establish capital facilities replacement accounts within the Utility Capital Investment Fund in order to assure a future funding source for replacement of utility facilities nearing the end of their useful life. The City Council will determine each year, as part of the adoption of the utilities operating budgets, how much, if any, utility revenue during the upcoming year shall be designated for transfer to a replacement account. The City Council may also authorize the receipt of other funds directly into these capital facility replacement accounts. Once deposited the funds will accumulate with interest. The decision regarding when and how to utilize such accumulated funds for the replacement of utility facilities will be made as part of the Utility Comprehensive Plans and Utility Capital Investment Program approval process.

ORIGINAL

WP0459C-ORD
06/27/95

Section 2. The following new accounts are established in the Utility Capital Investment Fund:

Capital Facilities Replacement Account - Sewer
Capital Facilities Replacement Account - Water
Capital Facilities Replacement Account - Storm and Surface Water

Section 3. There is hereby authorized the 1995 transfer from the Water Utility Operating Fund to the Capital Facilities Replacement Account - Water the amount of \$600,000.

Section 4. This ordinance shall take effect and be in force five days after its passage and legal publication.

PASSED by the City Council this 24th day of July, 1995, and signed in authentication of its passage this 24th day of July, 1995.

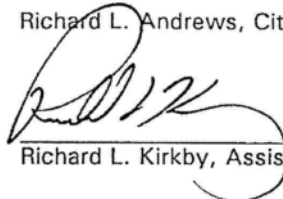
(SEAL)



Donald S. Davidson, DDS, Mayor

Approved as to form:

Richard L. Andrews, City Attorney



Richard L. Kirkby, Assistant City Attorney

Attest:


Myrna L. Basich, City Clerk

Published July 28, 1995

B. Funding Levels

Funding for capital investments shall be sustained at a level sufficient to meet the projected 20-year (or longer) capital program costs.

Funding from rate revenues shall fund current construction and engineering costs, contributions to the Capital Facilities Renewal and Replacement (R&R) Account, and debt service, if any.

Inter-generational equity will be assured by making contributions to and withdrawals from the R&R Account in a manner which produces smooth rate transitions over a 20-year (or longer) planning period.

On an annual basis, funding should not fall below the current depreciation of assets expressed in terms of historical costs less any debt principal payments.

Discussion:

These policies are based on the experience gained by developing a long-term Capital Replacement Funding Plan. In absence of such a plan, the range of capital investment funding should fall between the following minimum and maximum levels:

The minimum annual rate funding level would be based on the current depreciation of assets expressed in terms of historical costs, less any debt principal payments.

The maximum annual rate funding level would be based on the current depreciation of assets expressed in terms of today's replacement costs, less any debt principal payments.

The minimum level based on historical cost depreciation approximates the depletion of asset value. Some of the cost may already be in the rates in the form of debt service. Depreciation less debt principal repayment provides a minimum estimate of the cost of assets used. Any funding level below this amount defers costs to future rate payers and erodes the Utility's equity position, which puts the Utility's financial strength and viability at risk.

The maximum level based on replacement cost depreciation represents full compensation to the utility, in terms of today's value, for the depletion of assets. The replacement cost depreciation, again less debt principal repayment, provides a ceiling to an equitable definition of "cost of service".

The purpose of long-term capital reinvestment planning is to establish a target funding level which is based on need and to assure that funds will be available for projected capital costs in an equitable manner. The best projection of the needed capital reinvestment is based on a "survival curve" approach, approximating the timing and cost of replacing the entire system. This defines the projected financial needs and allows determination of equitable rate levels, funding levels for current capital construction and engineering, contributions to and withdrawals from the R&R Account, and the use of debt, if any. It also provides a means to project depreciation on both historical cost and replacement cost basis which are used to calculate minimum and maximum funding levels, debt to fixed asset ratios, and debt coverage levels, if debt is used. These later measures can be used to assure that the financial plan meets conventional standards.

C. Use of Debt

The Utilities should fund capital investment from rates and other revenue sources and should not plan to use debt except to provide rate stability in the event of significantly changed circumstances, such as disasters or external mandates.

Resolution No. 5759 states that the City Council will establish utility rates/charges and appropriations in a manner intended to achieve a debt service coverage ratio (adjusted by including city taxes as an expense item) of approximately 2.00". Please note that the Moody's Investor Services rating should be Aa2 (not Aa as stated in Resolution No. 5759).

Discussion:

The Utilities are in a strong financial position and have been funding the Utility Capital Investment Program from current revenues for a number of years. The current 20 year and 75 year capital funding plans conclude that the entire long-term renewal and replacement program can be funded without the use of debt if rates are planned and implemented uniformly over a sufficient period. Customers will pay less over the long-term if debt is avoided, unless it becomes truly necessary due to unforeseen circumstances such as a disaster or due to changes in external mandates. Having long-term rate stability also assures inter-generational equity without the use of debt because the rate pattern is similar to that achieved by debt service.

Use of low interest rate debt such as the Public Works Trust Fund loans, by offering repayment terms below market rates, investment earnings or even inflation, should be viewed as a form of grant funding. When available or approved, such sources should be preferred over other forms of rate or debt funding, including use of available resources. Since such reserves would generate more interest earnings than the cost of the loan, the city's customers would be assured to benefit from incurring such debt.

WP0254C-RES
03/03/94

CITY OF BELLEVUE, WASHINGTON

RESOLUTION NO. 5759

A RESOLUTION relating to financial policy for the Waterworks Utility and adopting a debt service coverage policy for the Waterworks Utility

WHEREAS, the City of Bellevue is consistently recognized for its prudent financial management; and

WHEREAS, the City of Bellevue's Water and Sewer Bonds are currently rated Aa by Moody's Investor Services and AA- by Standard & Poor's Corporation, which are considered to be excellent ratings; and

WHEREAS, these excellent ratings result in lower interest costs on the City's Water and Sewer bonds, which, in turn, may result in lower water, sewer and storm drainage costs; and

WHEREAS, it is important to the rating agencies and to the financial community that the City articulate its financial goals for its Waterworks Utility; and

WHEREAS, a desirable debt service coverage ratio, the ratio of revenues available for debt service to the annual debt service requirement, positively affects the Utility's bond ratings; and

WHEREAS, the City Council deems it in the City's best interest to establish a debt service coverage policy target for the purpose of protecting its current bond rating and to allow for the development of financial projections, NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES RESOLVE AS FOLLOWS:

Section 1. The City Council hereby adopts the following debt service coverage policy for the bonds issued by the City's Waterworks Utility.

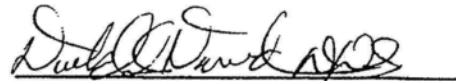
The City Council will establish utility rates/charges and appropriations in a manner intended to achieve a debt service coverage ratio (adjusted by including City taxes as an expense item) of approximately 2.00. The City Council authorizes the Waterworks Utility to utilize this policy in development of pro

WP0254C-RES
03/03/94

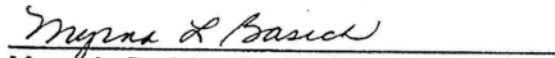
forma projections which will be disseminated to the bond rating agencies and to the financial community generally.

PASSED by the City Council this 7th day of March,
1994, and signed in authentication of its passage this 8th day of
March, 1994.

(SEAL)


Donald S. Davidson, DDS, Mayor

Attest:


Myrna L. Basich, City Clerk

D. Capital Facilities Renewal & Replacement (R&R) Account

1. Sources of Funds

Revenues to the R&R Account may include planned and one-time transfers from the operating funds, transfers from the CIP Funds above current capital needs, unplanned revenues from other sources, Capital Recovery Charges, Direct Facility Connection Charges and interest earned on the R&R Account.

2. Use of Funds

Funds from the R&R Account shall be used for system renewal and replacement as identified in the CIP. Because these funds are invested, they may be loaned for other purposes provided repayment is made consistent with the need for these funds and at appropriate interest rates. Under favorable conditions, these funds may be loaned to call or decrease outstanding debt.

3. Accumulation of Funds

The R&R Account will accumulate high levels of funds in advance of major expenses. These funds will provide rate stability over the long-term when used for this purpose and *should not be used for rate relief.*

Discussion:

Revenues from Capital Recovery Charges, Direct Facility Connection Charges and interest earned on the R&R Account are deposited directly into the R&R Account. Other transfers are dependent on the long-term financial forecast, current revenues and expenses, and CIP cash flows. The long-term financial forecast projects a certain funding level for the transfers to the CIP and the R&R Accounts. Rates should be established consistent with this long-term financial plan and will generate the funds for such transfers. Setting rates at lower levels may result in current rate payers contributing less than their fair share for long-term equity.

R&R Account funds must only be used for the purpose intended; that is, the long-term renewal and replacement of the utility systems. They may be used for other purposes if it is treated as a loan, which is repaid with appropriate interest in time for actual R&R needs for those funds.

These accounts are each projected to accumulate tens of millions of dollars in order to meet the anticipated costs for the actual projects at the time of construction. It is the intent of these policies that these reserve funds will not be used for other purposes or to provide rate relief because that would defeat the long-term equity and could lead to the need for the use of debt to fund the actual needs when they occur.

III. SYSTEM EXPANSION AND CONNECTION POLICIES

A. *Responsibilities*

Those seeking or who are required to have Utility service are responsible for extending and/or upgrading the existing Utility systems prior to connecting.

Discussion:

It is the responsibility of the party seeking Utility service to make and pay for any extensions and/or upgrades to the Utility systems that are needed to provide service to their property. The extensions or upgrades must be constructed to city standards and requirements. This is typically accomplished through a Developer Extension Agreement with the city wherein requirements are documented, standards are established, plans are reviewed, and construction is inspected and approved. Service will not be provided until these requirements are met.

The philosophical underpinning of this policy is that “growth pays for growth”. Historically, developers constructed much of the city’s utility infrastructure. If the infrastructure eventually would benefit more than the initial developer, the Utility signed a Latecomer Agreement to reimburse the original financier from charges to those connecting and receiving benefit at a later point in time. When the cost to extend and/or upgrade the system to accommodate development or redevelopment is beyond the means of a single developer, the Utility has employed a variety of methods to assist in the construction of the necessary infrastructure. Local Improvement Districts (LID’s) historically have been used to provide financing for infrastructure for new development, with the debt paid over time by the property owners. Most of the older Utilities infrastructure was financed by this method.

The Utility has in some cases up-fronted the infrastructure construction for new development or redevelopment from rate revenues which are later reimbursed with interest, in whole or in part, by subsequent development through direct facility connection charges (see Cost Recovery Policy). Examples are the water and sewer infrastructure for Cougar Mountain housing development and Central Business District (CBD) redevelopment. Another example is the use of the Utility’s debt capacity to provide for development infrastructure whereby the city sells bonds at lower interest rates than can private development, constructs the infrastructure, and collects a rate surcharge from the benefited area to pay off the bonds. Examples of this type of financing include the Lakemont development drainage infrastructure and the Meydenbauer Drainage Pipeline in the CBD.

B. *Cost Recovery*

The Utility shall establish fees and charges to recover Utility costs related to: (1) development services, and (2) capital facilities that provide services to the property.

The Utility may enter into Latecomer Agreements with developers for recovery of their costs for capital improvements, which benefit other properties in accordance with state law. The Utility will add an administrative charge for this service.

Discussion:

In general, Utility costs related to development services are recovered through a variety of fees and charges. There are fixed rates for some routine services based on historical costs and inflation. There are fixed plus direct cost charges and applicable overhead for developer

extension projects to cover the lengthy but variable level of development review and inspection typically required to implement these projects. These rates are reviewed periodically to ensure that the cost recovery is appropriate.

When the means of providing the infrastructure to serve a new development or redevelopment are beyond the means of a single developer, the Utility may elect to assist the developer by using: LID's, Latecomer Agreements, special debt (to be paid by special rate surcharges), up-fronting the costs from Utility rate revenues (to be reimbursed by future developers with interest through direct facility connection charges), or other lawful means. It is the intent of this policy to fully recover these costs, including interest, so as to reimburse the general rate payer.

Latecomer charges allow cost recovery for developers and private parties, for facilities constructed at their own expense and transferred to the Utility for general operation. Properties subsequently connecting to those systems will pay a connection charge that will be forwarded to the original individual or developer or the current owner depending on the terms of the Latecomer Agreement. The Utility collects an overhead fee on this charge for processing the agreements and repayments.

C. Use of Revenues

All capital-related revenues such as Capital Recovery Charges and Direct Facility Connection Charges should be deposited in the Capital Facilities Renewal & Replacement Accounts.

Discussion:

Capital Recovery Charges are collected from all newly developed properties in the form of monthly rate surcharges over a ten-year period to reimburse the Utility for historical costs that have been incurred by the general rate base to provide the necessary facilities throughout the service area. These Capital Recovery Charges should be deposited in the Capital Facilities Renewal & Replacement Accounts.

Direct Facility Connection Charges are collected for capital improvements funded by the city as described above in Section 2 under Cost Recovery. The total cost of the improvement is allocated to the area of benefit and distributed on an equitable basis such as per residential equivalent unit. Interest is collected in accordance with state law.

D. Affordable Housing Consideration

The Utility shall base connection charges on the number of units allowed under the basic zoning. Only incremental cost increases will be charged to affordable housing units.

Discussion:

The city has adopted bonus density incentives for developers to build units specifically for affordable housing. Under historical practices these additional units would have been charged the same connection fee as all other units, resulting in a lower cost per unit for all units. While this is fair, it does not create any incentive to develop affordable housing. By charging only the incremental increased facility cost to the affordable housing units, all developers who include an affordable housing component will experience no increase in cost because of the affordable bonus density units. The cost per unit for affordable units is thereby reduced. The cost per unit for all other units, based on underlying land use zoning, remains unchanged.

IV. RATE POLICIES

A. Rate Levels

Rates shall be set at a level sufficient to cover current and future expenses and maintain reserves consistent with these policies and long-term financial forecasts.

Changes in rate levels should be gradual and uniform to the extent that costs (including CIP and R&R transfers) can be forecast.

Cost increases or decreases for wholesale services shall be passed directly through to Bellevue customers.

Local and/or national inflation indices such as the Consumer Price Index (CPI) shall be used as a basis for evaluating rate increases.

At the end of the budget cycle, fund balances that are greater than anticipated and other one-time revenues should be transferred to the R&R account until it is shown that projected R&R account funds will be adequate to meet long-term needs, and only then used for rate relief.

Discussion:

A variety of factors including rate stability, revenue stability, the encouragement of practices consistent with Utility objectives and these Waterworks Utility Financial Policies are considered in developing Utility rates. The general goal is to set rates as low as possible to accomplish the on-going operations, maintenance, repair, long-term renewal and replacement, capital improvements, debt obligations, reserves and the general business of the Utility.

Long-range financial forecast models have been developed for each of the Utilities, which include estimated operating, capital and renewal/replacement costs for a 75-year period in order to plan for funding long-term costs. Operating costs are assumed to remain at the same level of service and don't include impacts of potential changes due to internal, regional or federal requirements. Capital costs, including renewal/replacement, are projected based on existing CIP costs and approximated survival curves for the infrastructure. The models are used to project rate levels that will support the long-term costs and to spread rate increases uniformly over the period. This is consistent with the above policy that changes in rate levels should be gradual and uniform. Uniform rate increases help ensure that each generation of customers bears their fair share of costs for the long-term use and renewal/replacement of the systems.

The biennial budget process provides an opportunity to add to or cut current service levels and programs. The final budget, with the total authorized expenses including transfers to the CIP Fund and the R&R Account, establishes the amount of revenue required to balance the expenses. A balanced budget is required. The budgeted customer service revenue determines the level of new rates. For example, if the current rates do not provide sufficient revenues to meet the projected expenses, the costs have to be reduced or the rates are increased to make up the shortfall.

For purposes of these policies, wholesale costs are defined as costs to the Utilities from other regional agencies such as the Seattle Public Utilities and/or the Cascade Water Alliance (CWA), and King County Department of Natural Resources for sewer treatment and any agreed upon Storm & Surface Water programs. Costs which are directly based on the Utilities' revenues or budgets such as taxes, franchise fees and reserve levels that increase proportionally to the

wholesale increases are included within the definition of wholesale costs.

B. Debt Coverage Requirements

Utility rates shall be maintained at a level necessary to meet minimum debt coverage levels established in the bond covenants and to comply with Resolution No. 5759 which establishes a target coverage ratio of 2.00.

Discussion:

In 1994, the council adopted Resolution No. 5759 that established a policy, which mandates the Utilities to maintain a target combined debt coverage ratio of approximately 2.00, to further protect the city's historically favorable Utility revenue bond ratings.

C. Frequency of Rate Increases

Utility rates shall be evaluated annually and adjusted as necessary to meet budgeted expenses including wholesale cost increases and to achieve financial policy objectives.

Discussion:

In 1996, the city changed to a biennial budget process and adopted a two-year Utilities budget including separate rates for 1997 and 1998. This practice will continue on a biennial basis. However, Utility rates will be evaluated on an annual basis and adjusted as necessary to ensure that they are effectively managed to achieve current and future financial policy objectives. Annual rate reviews will include preparation of forecasts covering a twenty-year period for Utility revenues, expenditures, reserve balances and analysis of the impact of various budgetary elements (i.e. CIP transfers, R&R Account transfers, debt service costs, debt coverage levels, operating expenses, and reserves) on both current and future rate requirements.

D. Rate Structure - Sewer

The Sewer Utility rate structure will be based on a financial analysis considering cost-of-service and other policy objectives, and will provide for equity between customers based on use of the system and services provided.

Discussion:

In 1993, a Sewer Rate Study was performed that resulted in the council approval of a two-step, volume-based rate structure for single-family customers based on winter average metered water volumes instead of the traditional flat rate structure. Flat rate structures were seen as inequitable to low-volume customers who paid the same amount as high volume customers. Rates are based on the level of service used, rather than the availability of service.

The revenue requirements are based on the "average" single-family winter average volume calculated annually from the billing database. The charge for an individual customer is based on their winter average and then charged at that level each bill for the entire year to avoid charging for irrigation use. The customer's winter average is based upon the prior year's three winter bills because the current year's bills include winter months, which would result in the average constantly changing. Customers without prior winter averages to use for a basis are charged at the "average" volume until they establish a "winter-average" or sufficient evidence that their use is significantly different than the "average".

E. Rate Structure - Storm & Surface Water

The Storm & Surface Water Utility rate structure will be based on a financial analysis considering cost-of-service and other policy objectives, and will provide adjustments for actions taken under approved city standards to reduce related service impacts.

Discussion:

In the existing Storm & Surface Water rate structure, customer classes are defined by categories of development intensity, i.e., *undeveloped*, *lightly developed*, *moderately developed*, *heavily developed* and *very heavily developed*. Based on theoretical run-off coefficients for each of these categories, higher rates are charged for increasing degrees of development to reflect higher run-off resulting from that development. Under this structure, billings for both residential and non-residential customers are determined by total property area and rates assigned to applicable categories of development intensity. Customers providing on-site detention to mitigate the quantity of run-off from their property receive a credit equal to a reduction of one rate level from their actual development intensity. Property classified as "wetlands" is exempt from Storm & Surface Water service charges.

Large properties, over 35,000 square feet, with significantly different levels of intensity of development may be subdivided for rate purposes in accordance with Ordinance No. 4947. In addition, properties with no more than 35,000 square feet of developed area in the light and moderate intensity categories may, at the option of the owner, defer charges for that portion of the property in excess of 66,000 square feet. The property owner may apply for a credit against the Storm & Surface Water charge when they can demonstrate that the hydrologic response of the property is further mitigated through natural conditions, on-site facilities, or actions of the property owner that reduce the city's costs in providing Storm & Surface Water quantity or quality services.

Future design of a water quality rate component will also use cost-of-service principles to assign defined water quality costs to customer classes, according to their proportionate contribution to Utility service demand. It is anticipated that these rate structure revisions will also provide financial incentives to customers taking approved actions to mitigate related water quality impacts.

F. Rate Structures - Water

The water rate structure will be based on a financial analysis considering cost-of service and other policy objectives, and shall support water conservation and wise use of water resources.

Discussion:

The water rate structure consists of fixed monthly charges based on the size of the customer's water meter and volume charges, which vary according to customer class and the actual amount of water that the customer uses. There are three different meter rate classifications: domestic, irrigation and fire standby. The different charges are based on a cost-of-service study.

State law and the wholesale water supply contract require the Utility to encourage water conservation and wise use of water resources. Seattle first established a seasonal water volume rate structure for this purpose in 1989 with higher rates in the summer than in the winter. In 1990, based on a water rate study and the desire to provide a conservation-pricing signal to our

customers, the city adopted an increasing block rate structure for local volume rates. The rate structure was revised in 1991 to pass through an increase in wholesale water costs, which also included a higher seasonal water rate for summer periods. The block water rate structure was revised again in 1997 and in 2015, to incorporate new cost-of-service results.

An increasing block rate structure, charges higher unit rates for successively higher water volumes used by the customer. The current rate structure has four rate steps for single-family customers, based on metered water volumes. All irrigation-metered water is charged at a separate, higher rate. Because multi-family and commercial classes do not fit well in an increasing block rate approach due to wide variations in their size and typical water use requirements, seasonal rates, with and without irrigation, were established for these customers. This rate structure will be thoroughly reviewed, as more historical information is available on the effect of the increasing block and seasonal rate structure.

In 1997, an additional category of fire protection charges was added for structures and facilities that benefit from the city water system but are not otherwise being charged for water service. For example, a number of homes are on private wells but are near a city-provided fire hydrant and enjoy the additional benefit of fire protection yet didn't pay for the benefit on a water bill. The charge is based on an equivalent meter size that would normally serve the facility. It also applies to facilities that have terminated water service but still stand and require fire protection, such as homes or buildings that are not occupied.

G. Rate Equity

The rate structure shall fairly allocate costs between the different customer classes. Funding of the long-term Capital Investment Program also provides for rates that fairly spread costs over current and future customers.

Discussion:

As required under state law, Utility rates will provide equity in the rates charged to different customer classes. In general, rates by customer class are designed to reflect the contribution by a customer group to system-wide service demand, as determined by cost-of-service analysis. The RCW also authorizes utility rates to be designed to accomplish "any other matters, which present a reasonable difference as a ground for distinction". For example, increasing water rates for irrigation and higher levels of use is allowed to encourage the wise use and conservation of a valuable resource. Formal rate studies are periodically conducted to assure ongoing rate equity between customer classes and guide any future rate modifications necessary to support changing Utility program or policy objectives.

Contributions from current rates to the R&R Account also provide equity between generations of rate payers by assuring that each user pays their fair share of capital improvements, including renewal and replacement, over the long-term. (See sections B and D under the Capital Investment Program Policies).

H. Rate Uniformity

Rates shall be uniform for all utility customers of the same class and level of service throughout the service area. However, special rates or surcharges may be established for specific areas, which require extraordinary capital investments and/or maintenance costs. Revenues from such special rates or surcharges and expenses from capital investments and/or extraordinary maintenance shall be accounted for in a manner to assure that they are used for the intended purposes.

Discussion:

The city Water and Sewer Utilities originally formed by assuming ownership of three separate operating water districts and two sewer districts. In the assumption agreements, each included a provision that requires the Utility to uniformly charge all customers of the same class throughout the entire service area. The basic rates are set for all customers, inside and outside of the city, except for local utility taxes in Bellevue and Medina, and franchise fees in Clyde Hill, Hunts Point, Medina, and Yarrow Point. Unlike the Water and Sewer Utilities, the Storm & Surface Water Utility only serves areas within the city limits.

Under state law, Utilities are required to charge uniform rates to all customers in a given customer class, regardless of property location within the service area. The only exception permitted is for certain low-income customers (see below).

However, when conditions in particular service areas require extraordinary capital improvement or maintenance costs to be incurred, special rates or surcharges may be adopted to recover those costs directly from properties contributing to the specific service demand, instead of assigning that cost burden to the general Utility rate base. This will only apply for costs above and beyond normal operations, maintenance and capital improvements. For example, rate surcharges were used to recover debt service costs for capital facilities in Lakemont and the CBD. An additional rate surcharge for Lakemont properties was collected for extraordinary maintenance costs of the storm water treatment facility.

I. Rate Assistance

Rate assistance programs shall be provided for specific low-income customers as permitted by state law.

Discussion:

Continual increases in all utility rates have had a significant impact on low-income customers. The city has adopted a rate discount or rebate program for disabled customers and senior citizens over 62 years old and with income below certain levels as permitted under state law and defined in Ordinance No. 4458. It has two levels, one discounting Utility rates by 40 percent and the other level by 75 percent, based on the customer's income level. Customers that indirectly pay for Utility charges through their rent can obtain a rebate for the prior year's Utility charges on the same criteria. The city also rebates 100 percent of the Utility Tax for these customers. The cost of this program is absorbed in the overall Utility expenses and is recovered through the rate base. The General Fund provides for the Utility tax relief.

There are other low-income customers who are less than 62 years old and currently receive no Utility rate relief. However, the city has instituted a separate rebate of Utility taxes for qualified low-income citizens.

V. OPERATING RESERVE POLICIES

A. Operating Reserve Levels

The Utilities' biennial budget and rate recommendations shall provide funding for working capital, operating contingency, and plant emergency reserve components on a consolidated basis in accordance with the attached Summary of Recommended

Consolidated Reserve Levels table and as subsequently updated.

Discussion:

Utility resources not spent for operations remain in the fund and are referred to as reserves. At the end of each year, these funds are carried forward to the next year's budget and become a revenue source for funding future programs and operations. Under the terms of this policy, the Utility budget is targeted to include a balance of funds for the specific purposes stated above. While included in the total operating budget, these reserves will only be available for use pursuant to these reserve policies. Setting aside these budget resources in the reserve balance will help to ensure continued financial rate stability in future Utility operations and protect Utility customers from service disruptions that might otherwise result from unforeseen economic or emergency events.

The working capital reserve is maintained to accommodate normal cyclical fluctuations within the two month billing cycle and during the budget year. These are higher for Water than for Sewer and Storm & Surface Water due to more variable revenues and expenditures. They are described in terms of a number of days of working capital as a percentage of a full-year's budget.

The operating contingency reserve protects against adverse financial performance or budget performance due to variations in revenues or expenses. Again, the Water Utility is most susceptible to year-to-year variations in water demand. They are described in terms of percentages of budgeted wholesale costs and operations and maintenance (O&M) costs.

The plant emergency contingency reserve provides protection against a system failure at some reasonable level. The Storm & Surface Water Utility requires the largest reserve due to the risk of major flood damage to Utility facilities. Water and Sewer Utilities protect against the cost of a major main break or failure. These do not protect against the loss of facilities that are covered by the city's Self-Insurance to which the Utilities pay annual premiums nor are they sufficient to respond to a major disaster, such as a major earthquake.

The reserves of the three utilities have historically been treated separately. This protects against cross-subsidy, thereby retaining rate equity for each utility, each of which has different customers. However, it results in higher reserve targets, with more funds retained than otherwise may be needed. Sharing risks among utilities can reduce reserves. This does not require that reserves actually be consolidated into a single fund, but simply that individual reserve targets reflect the strength provided by the availability of cross-utility support. Under the "consolidated" scenario, cash shortfalls in one reserve could be funded through inter-utility loans, to be repaid from future rates. The likelihood that a serious shortfall would occur in more than one fund at the same time is slight and the benefits of lower overall reserve levels will benefit rate payers. Also, the rate policies and the debt coverage policy will ensure that there will be a strong financial response to any significant shortfall. The risk is considered a prudent financial policy.

Summary of Recommended Consolidated Reserve Levels*

Type of Reserve	Water		Wastewater		Storm Drainage	
	Basis	Level	Basis	Level	Basis	Level
Working Capital – Reserves against revenue and expense fluctuations within the 2 month billing cycle and during the budget year.	48 days of budgeted O&M costs (excludes debt service, capital funding).	\$6,086,500	30 days of Metro costs and 20 days of City O&M costs (excludes debt service, capital funding).	\$3,700,600	29 days of budgeted O&M costs (excludes debt service, capital funding).	\$1,050,000
Operating Contingency – Reserves against annual budget shortfalls due to poor financial performance.	7.5% of water purchase costs and 11.0% of other water O&M costs.	\$4,368,500	2.0% of Metro costs and 5.0% of other wastewater O&M costs.	\$1,477,800	2.5% of O&M costs.	\$330,400
Plant Emergency Contingency – Reserves against failure of a major facility or piece of equipment.	Cost for repair of water main break.	\$100,000	Cost of repair for wastewater main break.	\$100,000	Based on potential net cost of flood damage.	\$500,000
Less: Allowance for duplicating or offsetting reserves	None.	\$0	Working Capital and Operating Contingency include offsetting reserves equal to 2.0% of all O&M.	(\$1,005,500)	None.	\$0
Less: Allowance for consolidating reserves	2.5% of O&M expenses for interfund charges between utilities.	(\$640,900)	1.0% City O&M for interfund charges between utilities.	(\$157,400)	1.0% of City O&M for interfund charges between utilities.	(\$132,100)
	Share of reduced plant emergency reserve.	(\$15,000)	Share of reduced plant emergency reserve.	(\$15,000)	Share of reduced plant emergency reserve.	(\$70,000)
	Lesser of min. working capital or plant emergency reserves.	(\$85,000)	Lesser of min. working capital or plant emergency reserves.	(\$85,000)	Lesser of min. working capital or plant emergency reserves.	(\$220,000)
Total		\$9,814,100		\$4,015,500		\$1,458,300

* - Reserve levels based on proposed 2019 Utility budgets.

For this purpose, O&M costs are the entire annual operating budget of the Utility less the annual debt service, Capital Investment Program transfers and R&R Account transfers. Independent reserve levels are the levels that would be required by an individual Utility Fund (Water, Sewer and Storm & Surface Water) at any point in time to cover financial obligations if any one of the three reserve components were called for; i.e., working capital, operating contingency or plant emergency. At any single time, the full independent reserve levels should be available for the individual stated purpose, again because it is unlikely that all three components would be called for at once. For example, the Water Utility needs \$100,000 available for an emergency repair but it is not likely that the Sewer Utility will need \$100,000 and the Storm & Surface Water Utility will need \$500,000 all at the same point in time.

The consolidated basis is for budget and rate setting purposes only, to reduce the total revenue requirement by considering the reserve risk shared between the three utilities. The dual reserve levels should be considered as circumstances evolve.

In 2004, the Financial Consulting Solution Group (FCSG) performed an analysis of recommended changes to the Water Utility's working capital and operating contingency reserves to reflect the new wholesale water contract with CWA and to update reserve levels for current conditions. Under the new contract, billing practices for wholesale costs have changed as follows:

1. CWA payment occurs before the associated revenues are collected, resulting in a greater lag between wholesale expense and when revenues are collected.
2. CWA payments are distributed over the whole year based on predetermined percentages and not based on actual consumption during the year. Due to seasonal revenue variation, there is an accumulative deficit in revenues prior to the peak revenue period.

In addition, the total costs to Bellevue are now largely fixed for the year due to the "take or pay" nature of the contract between CWA and Seattle Public Utilities. This shifts the risk during a poor water sales year to the city since there will not be a corresponding reduction in water purchase costs when water sales are down.

Changes in both billing practices as well as the fixed nature of the wholesale costs will result in an increase in required reserves for working capital and operating contingency for the Water Fund.

As part of their 2004 analysis, FCSG recommended increasing working capital operating reserve requirements for the Water fund from 48 days of budgeted O&M costs (excluding debt service and capital funding) to 70 days. The change was primarily related to an expected increase in seasonal revenue variation resulting from Cascade's fixed monthly billing percentages. However, our experience has been that since implementing the change in 2005 there has been essentially no increase in seasonal revenue variation. As a result, beginning in 2011, working capital operating reserve requirements for the Water fund will be reduced from 70 days of budgeted O&M costs (excluding debt service and capital funding) to the original level of 48 days.

B. *Management of Operating Reserves*

Related to the recommended target reserve levels, a working range of reserves is established with minimum and target levels. Management of reserves will be based on the level of reserves with respect to these thresholds, as follows:

Above target - Reserve levels will be reduced back to the target level by transferring excess funds to the R&R Accounts in a manner consistent with the long-range financial plan.

Between Minimum and Target - Rate increases would be imposed sufficient to ensure that: 1) reserves would not fall below the minimum in an adverse year; and 2) reserves would recover 50% of the shortfall from target levels in a normal year. Depending on the specific circumstances, either of these may be the constraint, which defines the rate increase needed.

Below Minimum - Rate increases would be imposed sufficient to ensure that even with adverse financial performance, reserves would return at least to the minimum at the end of the following year. To meet this "worst case" standard, a year of normal performance would be likely to recover reserve levels rapidly toward target levels.

Negative Balance - Reserves would be borrowed from another utility to meet working capital needs. Similar to the "below minimum" scenario, rate increases would be imposed sufficient to ensure that even with adverse financial performance, reserves would return from the negative balance to at least the minimum target at the end of the following year, which would allow for loan repayment within that time frame.

Discussion:

"Adverse financial performance" or "worst case" are defined by the 95% confidence interval based on historical patterns. The worst-case year is currently defined as a year with sales volumes 15% below the sales volume for a normal year. This was determined by using statistical measurements of sales volumes for 18 years with a 95% confidence interval. That is, in any given year there is only a 5% chance that the worst-case year would be more than 15% below the normal year. Another way to say the same thing is that in 19 out of 20 years the worst case year would not be more than 15% below the normal year.

Maintaining the 95% confidence interval, as more and more data becomes available, a worst case year could change upward or downward from the 15% variation from a normal year.

The recommended reserve policies are premised on the vital expectation that reserves are to be used and reserve-levels will fluctuate. Although budget and rate planning are expected to use the target reserve number, reserve levels planned to remain static are by definition unnecessary. It is therefore important to plan for managing the reserves within a working range between the minimum and target levels as stated in the above policies. There may be situations in short-range financial planning where reserves are maintained above target levels to overcome peaks in actual expenses.

In the event of an inter-utility loan, the balance for the borrowing utility would essentially be any cash balance less the amount owed. The lending utility would count the note as a part of its reserves, so that it does not unnecessarily increase rates to replenish reserves that are loaned.

In this management approach, there is still a risk that a major plant emergency could exceed the amount reserved. Such a major shortfall would require rate action to assure a certain level of replenishment in one year. To avoid rate spikes due to this type of action, they should be considered on a case-by-case basis. This will provide the flexibility to use debt or capital reserves in lieu of operating reserves to cover the cost and allow a moderated approach to replenishing reserves out of rates.

C. Asset Replacement Reserves

Utility funds will maintain separate Asset Replacement Accounts to provide a source of funding for future replacement of operating equipment and systems.

Anticipated replacement costs by year for the upcoming 20-year period, for all Utility asset and equipment items, will be developed as a part of each biennial budget preparation process. Budgeted contribution to the Asset Replacement Account will be based on the annual amount needed to maintain a positive cash flow balance in the Asset Replacement Account over the 20-year forecast period. At a minimum, the ending Asset Replacement Account balance in each Utility will equal, on average, the next year's projected replacement costs for that fund.

The Utilities Department will observe adopted Equipment Rental Fund (ERF) and Information Services budget policies and procedures in formulating recommendations regarding specific equipment items to be replaced.

Discussion:

Providing reserves for equipment and information technology systems replacement allows monies to be set aside over the service life of these items to pay for their eventual replacement and alleviate one-time rate impacts that these purchases might otherwise require. Annual revenues set aside for this purpose will be based on aggregate Utility asset replacement cash flow needs over the long-term forecast period, instead of individual asset replacement amounts. This strategy will allow Utilities to minimize the progressive build-up of excess Asset Replacement Account balances that would result from creating and funding separate reserve accounts for individual Utility asset and equipment items.



12e. Personnel

Summary of Budgeted Full-Time Equivalents (FTEs)

	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018-2019 Change	2019-2020 Change
GENERAL FUND						
City Attorney	22.00	22.00	22.00	22.00	-	-
City Clerk	15.75	15.75	15.75	15.75	-	-
City Council	7.00	7.00	7.00	7.00	-	-
City Manager	14.75	16.00	19.00	19.00	3.00	-
Civic Services	21.75	21.75	22.00	23.00	0.25	1.00
Community Development	25.36	27.36	30.36	30.36	3.00	-
Finance	47.50	47.50	47.50	47.50	-	-
Fire*	247.31	246.31	249.56	249.56	3.25	-
Human Resources	14.00	14.00	15.00	15.00	1.00	-
Parks & Community Services	146.28	148.28	151.28	151.28	3.00	-
Police	225.00	225.00	232.00	232.00	7.00	-
Transportation**	140.45	142.20	143.45	143.45	1.25	-
Total General Fund	927.15	933.15	954.90	955.90	21.75	1.00
OTHER OPERATING FUNDS						
Development Services Fund**	114.00	115.00	115.00	115.00	-	-
Equipment Rental Fund	23.00	23.00	24.00	24.00	1.00	-
Facilities Services Fund	24.00	24.00	24.00	24.00	-	-
General Self-Insurance Fund	4.75	4.75	4.75	4.75	-	-
Health Benefits Fund	1.80	1.80	1.80	1.80	-	-
Information Technology Fund	61.00	61.00	61.00	61.00	-	-
Parks Enterprise Fund	17.00	17.00	17.00	17.00	-	-
Sewer Utility Fund	52.00	52.00	52.00	52.00	-	-
Solid Waste Fund	1.00	1.00	1.00	1.00	-	-
Storm & Surface Water Utility Fund	50.00	50.00	50.00	50.00	-	-
Water Utility Fund	70.75	70.75	71.00	71.00	0.25	-
Total Other Operating Funds	419.30	420.30	421.55	421.55	1.25	-
SPECIAL PURPOSE FUNDS						
Housing Fund	4.00	4.00	4.00	4.00	-	-
Op Grants/Donations/Sp Reserves Fund	1.44	1.44	1.44	1.44	-	-
Total Special Purpose Funds	5.44	5.44	5.44	5.44	-	-
CIP	-	-	-	-	-	-
Total Budgeted Staff	1,351.89	1,358.89	1,381.89	1,382.89	23.00	1.00

* Includes Frozen Fire FTEs.

** Two FTEs were transferred from Development Services Fund to Transportation General Fund in 2018.



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
GENERAL FUND						
CITY ATTORNEY						
ADMIN SVCS SUPV	1.00	1.00	1.00	1.00	\$5,298	\$7,311
CITY ATTORNEY	1.00	1.00	1.00	1.00	\$9,848	\$15,732
DEP CITY ATTORNEY	-	-	-	-	\$9,143	\$12,617
SR OFFICE ASST	1.00	1.00	1.00	1.00	\$3,743	\$5,168
SUPERVISING ATTORNEY	1.00	1.00	1.00	1.00	\$9,143	\$12,617
GENERAL / ADMIN TOTAL	4.00	4.00	4.00	4.00		
DEP CITY ATTORNEY	1.00	1.00	1.00	1.00	\$9,143	\$12,617
LEGAL SECRETARY	0.50	0.50	0.50	0.50	\$4,345	\$5,994
SR ATTORNEY	2.00	2.00	2.00	2.00	\$8,699	\$12,009
LEGAL ADVICE TOTAL	3.50	3.50	3.50	3.50		
LEGAL SECRETARY	0.50	0.50	0.50	0.50	\$4,345	\$5,994
LITIGATION SUPPORT SUPERVISOR	-	-	-	-	\$5,298	\$7,311
PARALEGAL	2.00	2.00	2.00	2.00	\$5,043	\$6,959
SR ATTORNEY	3.00	3.00	3.00	3.00	\$8,699	\$12,009
SUPERVISING ATTORNEY	1.00	1.00	1.00	1.00	\$9,143	\$12,617
LITIGATION SERVICES TOTAL	6.50	6.50	6.50	6.50		
ATTORNEY 1	1.00	1.00	1.00	1.00	\$6,149	\$8,484
ATTORNEY 2	2.00	2.00	2.00	2.00	\$7,499	\$10,346
LEGAL SECRETARY	3.00	3.00	3.00	3.00	\$4,345	\$5,994
SR ATTORNEY	1.00	1.00	1.00	1.00	\$8,699	\$12,009
SUPERVISING ATTORNEY	1.00	1.00	1.00	1.00	\$9,143	\$12,617
PROSECUTION TOTAL	8.00	8.00	8.00	8.00		
CITY ATTORNEY TOTAL	22.00	22.00	22.00	22.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
CITY CLERK						
ASST CITY MGR, ADM & CNCL SPPT	1.00	1.00	1.00	1.00	\$9,848	\$13,534
ASST DIR, PUBLIC RECORDS MGR	1.00	1.00	1.00	1.00	\$8,699	\$12,009
DEP CITY CLERK	1.00	1.00	1.00	1.00	\$5,568	\$7,684
EXEC ASST, COUNCIL	2.00	2.00	2.00	2.00	\$5,043	\$6,959
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
CITY CLERK TOTAL	6.00	6.00	6.00	6.00		
ELEC RECORDS MGMT MGR	1.00	1.00	1.00	1.00	\$6,790	\$9,369
ECM SYSTEM MANAGEMENT TOTAL	1.00	1.00	1.00	1.00		
HEAR EXAM OFFC ADMIN	1.00	1.00	1.00	1.00	\$5,298	\$7,311
HEARING EXAMINER TOTAL	1.00	1.00	1.00	1.00		
PROGRAM MANAGER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
PUBLIC DISCLOSURE ANALYST	2.00	2.00	2.00	2.00	\$5,043	\$6,959
PUBLIC RECORDS ANALYST	2.00	2.00	2.00	2.00	\$4,565	\$6,301
PUBLIC RECORDS MGMNT SPEC	1.75	1.75	1.75	1.75	\$4,133	\$5,704
RECORDS MANAGEMENT TOTAL	6.75	6.75	6.75	6.75		
SR OFFICE ASST	1.00	1.00	1.00	1.00	\$3,743	\$5,168
WORD PROCESSING TOTAL	1.00	1.00	1.00	1.00		
CITY CLERK TOTAL	15.75	15.75	15.75	15.75		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
CITY COUNCIL						
COUNCIL MEMBER	5.00	5.00	5.00	5.00 -		\$2,394
DEP MAYOR	1.00	1.00	1.00	1.00 -		\$2,539
MAYOR	1.00	1.00	1.00	1.00 -		\$2,829
CITY COUNCIL TOTAL	7.00	7.00	7.00	7.00		
CITY COUNCIL TOTAL	7.00	7.00	7.00	7.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
CITY MANAGER						
IT CONTENT DEV/MULTIMEDIA 2	-	-	1.00	1.00	\$4,565	\$6,301
IT CONTENT DEV/MULTIMEDIA 3	-	-	1.00	1.00	\$5,568	\$7,684
IT CONTENT DEV/MULTIMEDIA 4A	1.00	1.00	1.00	1.00	\$6,462	\$8,916
BTV TOTAL	1.00	1.00	3.00	3.00		
CITY ONLINE EDITOR	1.00	1.00	1.00	1.00	\$6,149	\$8,484
COMM DIRECTOR	1.00	1.00	1.00	1.00	\$7,879	\$10,873
DEPT PUBLIC INFO OFFCR	-	-	-	-	\$6,149	\$8,484
MANAGEMENT ASST TO DIRECTOR	1.00	1.00	1.00	1.00	\$6,462	\$8,916
COMMUNICATIONS TOTAL	3.00	3.00	3.00	3.00		
DIVERSITY, INCLUSION & OUTREACH ADMINISTRATOR	-	-	2.00	2.00	\$6,149	\$8,484
PROGRAM ADMINISTRATOR	2.75	3.00	1.00	1.00	\$5,568	\$7,684
CULTURAL DIVERSITY TOTAL	2.75	3.00	3.00	3.00		
ASST DIRECTOR, INTERGOVERNMENTAL RELATIONS	1.00	1.00	1.00	1.00	\$8,699	\$12,009
DIR, INTERGOV RELATIONS	1.00	1.00	1.00	1.00	\$9,848	\$13,534
INTERGOV RELATIONS/COORD TOTAL	2.00	2.00	2.00	2.00		
ASSISTANT DIRECTOR, CITY MANAGER'S OFFICE	-	-	1.00	1.00	\$9,848	\$13,534
CITY MGR	1.00	1.00	1.00	1.00		\$22,770
DEP CITY MGR	2.00	2.00	2.00	2.00	\$10,797	\$17,247
EXEC ASST, CITY MGR	1.00	1.00	1.00	1.00	\$5,043	\$6,959
ORG DEVLPMNT CONSULTANT	1.00	2.00	1.00	1.00	\$6,790	\$9,369
PERFORMANCE & PROCESS ANALYST	-	-	1.00	1.00	\$5,298	\$7,311
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
OVERALL CITY MGMT & PLNG TOTAL	6.00	7.00	8.00	8.00		
CITY MANAGER TOTAL	14.75	16.00	19.00	19.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
CIVIC SERVICES						
ASST DIR, CIVIC SERVICES	1.00	1.00	1.00	1.00	\$8,699	\$12,009
DIRECTOR, CIVIC SERVICES	1.00	1.00	1.00	1.00	\$9,848	\$13,534
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
CS ADMINISTRATION TOTAL	3.00	3.00	3.00	3.00		
ADMIN ASST	-	-	1.00	1.00	\$4,345	\$5,994
BUSINESS MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
REAL PROPERTY AGENT	-	-	-	1.00	\$5,298	\$7,311
SR REAL PROPERTY AGENT	3.00	3.00	3.00	3.00	\$6,462	\$8,916
REAL PROPERTY TOTAL	4.00	4.00	5.00	6.00		
BUSINESS MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
PROGRAM ADMINISTRATOR	-	-	-	-	\$5,568	\$7,684
SERVICE FIRST COORD	3.75	3.75	3.00	3.00	\$4,345	\$5,994
SERVICE FIRST TOTAL	4.75	4.75	4.00	4.00		
PROF LAND SURVEYOR	3.00	3.00	3.00	3.00	\$6,790	\$9,369
SURVEY MGR	1.00	1.00	1.00	1.00	\$7,879	\$10,873
SURVEYOR I	2.00	2.00	1.00	1.00	\$4,798	\$6,620
SURVEYOR 3	3.00	3.00	3.00	3.00	\$5,853	\$8,074
SURVEYOR II	1.00	1.00	2.00	2.00	\$5,298	\$7,311
SURVEY TOTAL	10.00	10.00	10.00	10.00		
CIVIC SERVICES TOTAL	21.75	21.75	22.00	23.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
COMMUNITY DEVELOPMENT						
ASSOC PLANNER	0.50	0.50	0.50	0.50	\$5,568	\$7,684
PROGRAM MANAGER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
ARTS PROGRAM TOTAL	1.50	1.50	1.50	1.50		
ASSOC PLANNER	1.00	1.00	1.00	1.00	\$5,568	\$7,684
ASST DIR, DEVELOPMENT SERVICES	0.50	0.50	1.00	1.00	\$8,699	\$12,009
PLANNING MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR PLANNER	3.00	4.00	4.00	4.00	\$6,462	\$8,916
COMPREHENSIVE PLANNING TOTAL	5.50	6.50	7.00	7.00		
ADMIN ASST	-	-	1.00	1.00	\$4,345	\$5,994
ADMIN SVCS SUPV	-	-	1.00	1.00	\$5,298	\$7,311
DIR, PLANNG & COMMNTY DVLPMNT	1.00	1.00	1.00	1.00	\$9,848	\$15,732
SR ADMIN ASST	1.00	1.00	-	-	\$4,565	\$6,301
DEPARTMENT MANAGEMENT TOTAL	2.00	2.00	3.00	3.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
CHIEF ECONOMIC DEVELOPMENT OFFICER	1.00	1.00	1.00	1.00	\$7,879	\$10,873
COMMNTY DVLPMNT MGR	-	-	1.00	1.00	\$7,879	\$10,873
ECON DEVELOPMENT PROG ADMIN	1.00	1.00	1.00	1.00	\$6,790	\$9,369
ECONOMIC DEVELOPMENT TOTAL	3.00	3.00	4.00	4.00		
PROGRAM ADMINISTRATOR	1.00	1.00	-	-	\$5,568	\$7,684
PROGRAM MANAGER	-	-	1.00	1.00	\$6,462	\$8,916
ENVIRONMENTAL STEWARDSHIP INITIATIVE TOTAL	1.00	1.00	1.00	1.00		
PLANNING MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
HOUSING COMM SVC/OPERATING TOTAL	1.00	1.00	1.00	1.00		
PROGRAM MANAGER	1.56	1.56	1.56	1.56	\$6,462	\$8,916
MEDIATION TOTAL	1.56	1.56	1.56	1.56		
COMMNTY RELATNS COORD	1.20	1.20	0.20	0.20	\$5,568	\$7,684
COMMNTY SVCS SUPV	-	-	1.00	1.00	\$6,149	\$8,484
MINI CITY HALL TOTAL	1.20	1.20	1.20	1.20		
ASST DIR, DEVELOPMENT SERVICES	0.50	0.50	1.00	1.00	\$8,699	\$12,009
COMMNTY RELATNS COORD	3.60	3.60	3.60	3.60	\$5,568	\$7,684
NEIGHBRHD PROG MGR	1.00	1.00	-	-	\$6,462	\$8,916
OUTREACH TOTAL	5.10	5.10	4.60	4.60		
ASSOC PLANNER	1.50	1.50	1.50	1.50	\$5,568	\$7,684
COMMNTY RELATNS COORD	-	-	1.00	1.00	\$5,568	\$7,684
PLANNING MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR PLANNER	1.00	2.00	2.00	2.00	\$6,462	\$8,916
PLANNING AND DEV INITIATIVES TOTAL	3.50	4.50	5.50	5.50		
COMMUNITY DEVELOPMENT TOTAL	25.36	27.36	30.36	30.36		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
FINANCE						
FINANCE DIV MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
FINANCIAL ANALYST	1.00	1.00	1.00	1.00	\$5,043	\$6,959
SR FINANCIAL ANALYST	2.00	2.00	2.00	2.00	\$5,568	\$7,684
ACCOUNTING TOTAL	4.00	4.00	4.00	4.00		
ACCTG SUPV	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SR ACCTG ASSOC	2.00	2.00	2.00	2.00	\$4,133	\$5,704
ACCOUNTS PAYABLE TOTAL	3.00	3.00	3.00	3.00		
BUDGET ANALYST	-	-	0.75	0.75	\$5,043	\$6,959
BUDGET DIVISION MANAGER	-	-	1.00	1.00	\$7,879	\$10,873
FINANCIAL ANALYST	0.75	0.75	-	-	\$5,043	\$6,959
MGR, LONG RNG CAP PLNG & IG A	1.00	1.00	-	-	\$7,499	\$10,346
MGR, LONG RNG OP BUDGT & F FRC	1.00	1.00	-	-	\$7,879	\$10,873
PERFORMANCE & OUTREACH COORD	1.00	1.00	-	-	\$6,149	\$8,484
SR BUDGET ANALYST	5.00	5.00	5.00	5.00	\$6,149	\$8,484
BUDGET TOTAL	8.75	8.75	6.75	6.75		
BUSINESS PROC ANALYST	2.00	2.00	2.00	2.00	\$5,568	\$7,684
BUSINESS SYSTEMS MANAGER	1.00	1.00	1.00	1.00	\$7,879	\$10,873
DATA ANALYST	1.00	1.00	-	-	\$4,798	\$6,620
IT BUSINESS ANALYST 3	-	-	1.00	1.00	\$6,149	\$8,484
SENIOR BUSINESS PROCESS ANALYST	-	-	1.00	1.00	\$6,149	\$8,484
BUSINESS SYSTEMS TOTAL	4.00	4.00	5.00	5.00		
ADMIN ASST	-	-	1.00	1.00	\$4,345	\$5,994
ASST DIR, FINANCE	2.00	2.00	2.00	2.00	\$8,699	\$12,009
DIR, FINANCE	1.00	1.00	1.00	1.00	\$9,848	\$15,732
MGR, LONG RNG CAP PLNG & IG A	-	-	1.00	1.00	\$7,499	\$10,346
OFFICE ASST	1.00	1.00	-	-	\$3,225	\$4,453
PROGRAM ADMINISTRATOR	-	-	1.00	1.00	\$5,568	\$7,684
DIRECTOR'S OFFICE TOTAL	4.00	4.00	6.00	6.00		
FINANCE DIV MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
INVESTMENTS/DEBT TOTAL	1.00	1.00	1.00	1.00		
ACCTG ASSOC	0.25	0.25	0.25	0.25	\$3,743	\$5,168
ACCTG SUPV	-	-	1.00	1.00	\$5,568	\$7,684
FINANCE DIV ASST MGR	1.00	1.00	-	-	\$6,149	\$8,484
FINANCIAL ANALYST	2.00	2.00	2.00	2.00	\$5,043	\$6,959
PAYROLL TOTAL	3.25	3.25	3.25	3.25		
BUYER	3.75	3.75	3.75	3.75	\$4,798	\$6,620
FINANCE DIV ASST MGR	-	-	1.00	1.00	\$6,149	\$8,484
FINANCE DIV MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
FINANCIAL ANALYST	1.00	1.00	2.00	2.00	\$5,043	\$6,959
PROCURMNT SPEC	1.00	1.00	-	-	\$4,798	\$6,620
SR ACCTG ASSOC	1.00	1.00	1.00	1.00	\$4,133	\$5,704
SR FINANCIAL ANALYST	1.00	1.00	-	-	\$5,568	\$7,684
PROCUREMENT SERVICES TOTAL	8.75	8.75	8.75	8.75		
FINANCE DIV MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
FINANCIAL ANALYST	2.00	2.00	2.00	2.00	\$5,043	\$6,959
SR ACCTG ASSOC	2.00	2.00	-	-	\$4,133	\$5,704
SR FINANCIAL ANALYST	2.00	2.00	3.00	3.00	\$5,568	\$7,684
TAX TOTAL	7.00	7.00	6.00	6.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
FINANCE CONTINUED...						
ACCTG ASSOC	0.75	0.75	0.75	0.75	\$3,743	\$5,168
FINANCE DIV ASST MGR	1.00	1.00	1.00	1.00	\$6,149	\$8,484
FINANCE DIV MGR	-	-	-	-	\$7,499	\$10,346
FINANCIAL ANALYST	1.00	1.00	1.00	1.00	\$5,043	\$6,959
SR FINANCIAL ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
TREASURY TOTAL	3.75	3.75	3.75	3.75		
FINANCE TOTAL	47.50	47.50	47.50	47.50		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
FIRE						
ADMIN ASST	0.80	0.80	0.80	0.80	\$4,345	\$5,994
BUSINESS PROC ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
DEP FIRE CHIEF	1.80	1.80	1.80	1.80	\$9,143	\$12,617
FIRE CAPT (ADMINISTRATIVE)	-	-	1.00	1.00	\$9,522	\$10,112
FIRE CHIEF	1.00	1.00	1.00	1.00	\$9,848	\$15,732
FISCAL MGR	0.65	0.65	0.65	0.65	\$7,499	\$10,346
IT BUSINESS ANALYST 3	1.00	1.00	1.00	1.00	\$6,149	\$8,484
OFFICE ASST	-	-	1.00	1.00	\$3,225	\$4,453
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
ADMINISTRATION TOTAL	7.25	7.25	9.25	9.25		
ADMIN ASST	0.20	0.20	0.20	0.20	\$4,345	\$5,994
DATA ANALYST	0.50	0.50	0.50	0.50	\$4,798	\$6,620
DEP FIRE CHIEF	0.20	0.20	0.20	0.20	\$9,143	\$12,617
FACILITIES OPS SPEC	0.20	0.20	0.20	0.20	\$5,568	\$7,684
FIRE BATT CHIEF (ADMIN)	0.80	0.80	0.80	0.80	\$0	\$11,409
FIRE CAPT (ADMINISTRATIVE)	0.80	0.80	0.50	0.50	\$9,522	\$10,112
FIRE CAPTAIN (MSO)	1.00	1.00	1.00	1.00	\$9,522	\$10,112
FIRE LIEUTENANT (MSO)	2.00	2.00	2.00	2.00	\$8,656	\$9,192
FIRE LT (ADMINISTRATIVE)	0.50	0.50	0.50	0.50	\$8,656	\$9,192
FIREF/PARAMEDIC	34.41	34.41	33.55	33.55	\$6,572	\$8,357
FIREFIGHTER	2.00	2.00	4.00	4.00	\$5,715	\$7,267
FISCAL MGR	0.35	0.35	0.35	0.35	\$7,499	\$10,346
SR ADMIN ASST	0.80	0.80	0.80	0.80	\$4,565	\$6,301
ADVANCED LIFE SUPPORT TOTAL	43.76	43.76	44.60	44.60		
DATA ANALYST	0.50	0.50	0.50	0.50	\$4,798	\$6,620
FIRE BATT CHIEF	1.50	1.50	1.50	1.50	\$0	\$10,713
FIRE BATT CHIEF (ADMIN)	0.20	0.20	0.20	0.20	\$0	\$11,409
FIRE CAPT (ADMINISTRATIVE)	0.20	0.20	0.50	0.50	\$9,522	\$10,112
FIRE CAPTAIN	4.50	4.50	4.50	4.50	\$8,656	\$9,192
FIRE LIEUTENANT	9.00	9.00	9.00	9.00	\$7,869	\$8,357
FIRE LT (ADMINISTRATIVE)	0.50	0.50	0.50	0.50	\$8,656	\$9,192
FIREF/ENGINEER	17.00	17.00	17.00	17.00	\$6,001	\$7,630
FIREF/PARAMEDIC	0.92	0.92	0.49	0.49	\$6,572	\$8,357
FIREFIGHTER	48.00	48.00	44.00	44.00	\$5,715	\$7,267
SR ADMIN ASST	0.20	0.20	0.20	0.20	\$4,565	\$6,301
BASIC LIFE SUPPORT TOTAL	82.52	82.52	78.39	78.39		
PROGRAM ADMINISTRATOR	0.75	0.75	1.00	1.00	\$5,568	\$7,684
BELLEVUE FIRE CARES TOTAL	0.75	0.75	1.00	1.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
FIRE CONTINUED...						
EMERG PREP COORDINATOR	1.00	1.00	1.56	1.56	\$5,298	\$7,311
EMERG PREP MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
EMERGENCY PREP PLANS COORD	0.56	0.56	-	-	\$4,798	\$6,620
EMERGENCY PREPAREDNESS TOTAL	2.56	2.56	2.56	2.56		
FIRE ED COORDINATOR	1.00	1.00	1.00	1.00	\$5,298	\$7,311
FIRE LT (ADMINISTRATIVE)	1.00	1.00	1.00	1.00	\$8,656	\$9,192
FIRE COMMUNITY OUTREACH TOTAL	2.00	2.00	2.00	2.00		
ASST FIRE MARSHAL	2.00	2.00	2.00	2.00	\$6,790	\$9,369
FIRE MARSHAL	1.00	1.00	1.00	1.00	\$9,861	\$11,082
FIRE PLAN REVIEWER	1.00	1.00	1.00	1.00	\$6,149	\$8,484
FIRE PREVENTION OFFICER	10.00	10.00	12.00	12.00	\$5,964	\$7,742
OFFICE ASST	1.00	1.00	1.00	1.00	\$3,225	\$4,453
FIRE PREVENTION TOTAL	15.00	15.00	17.00	17.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
FACILITIES OPS SPEC	0.80	0.80	0.80	0.80	\$5,568	\$7,684
S/M - FACILITIES TOTAL	1.80	1.80	1.80	1.80		
FIRE BATT CHIEF	1.50	1.50	1.50	1.50	\$0	\$10,713
FIRE CAPT (ADMINISTRATIVE)	1.00	1.00	-	-	\$9,522	\$10,112
FIRE CAPTAIN	4.50	4.50	4.50	4.50	\$8,656	\$9,192
FIRE LIEUTENANT	9.00	9.00	9.00	9.00	\$7,869	\$8,357
FIREF/ENGINEER	17.00	17.00	17.00	17.00	\$6,001	\$7,630
FIREF/PARAMEDIC	2.67	2.67	1.96	1.96	\$6,572	\$8,357
FIREFIGHTER	48.00	48.00	52.00	52.00	\$5,715	\$7,267
SUPPRESSION TOTAL	83.67	83.67	85.96	85.96		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
FIRE BATT CHIEF (ADMIN)	1.00	1.00	1.00	1.00	\$0	\$11,409
FIRE CAPT (ADMINISTRATIVE)	1.00	1.00	1.00	1.00	\$9,522	\$10,112
FIRE LT (ASST TRAINING COORD)	1.00	1.00	1.00	1.00	\$8,656	\$9,192
TRAINING TOTAL	4.00	4.00	4.00	4.00		
FROZEN FTE	4.00	3.00	3.00	3.00		
FIRE TOTAL	247.31	246.31	249.56	249.56		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
HUMAN RESOURCES						
ASST DIR, HUMAN RESOURCES	1.00	1.00	1.00	1.00	\$8,699	\$12,009
BUSINESS PROC ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
DIR, HUMAN RESOURCES	1.00	1.00	1.00	1.00	\$9,848	\$15,732
HR MANAGER	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
SR HR ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
ADMIN & STAFFING TOTAL	6.00	6.00	6.00	6.00		
HR ANALYST	1.00	1.00	2.00	2.00	\$5,043	\$6,959
HR MANAGER	-	-	1.00	1.00	\$7,499	\$10,346
PROGRAM MANAGER	1.00	1.00	-	-	\$6,462	\$8,916
SR HR ANALYST	4.00	4.00	3.00	3.00	\$6,149	\$8,484
TRAINING & ORG DVLPMNT COORD	1.00	1.00	1.00	1.00	\$6,790	\$9,369
COMP, LABOR, RETIREMENT TOTAL	7.00	7.00	7.00	7.00		
HR ANALYST	-	-	1.00	1.00	\$5,043	\$6,959
SR HR ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
TRAINING & DEVELOPMENT TOTAL	1.00	1.00	2.00	2.00		
HUMAN RESOURCES TOTAL	14.00	14.00	15.00	15.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
PARKS & COMMUNITY SERVICES						
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
REC PROG COORD	-	-	1.00	1.00	\$5,298	\$7,311
SKILLED WORKER	2.00	2.00	2.00	2.00	\$4,502	\$5,658
VOLUNTEER PROG COORD	1.00	1.00	-	-	\$5,298	\$7,311
BELLEVUE BOTANICAL GARDEN TOTAL	5.00	5.00	5.00	5.00		
ACCTG ASSOC	1.00	1.00	1.00	1.00	\$3,743	\$5,168
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
PROBATION DIV ASST MGR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
PROBATION MGR	1.00	1.00	1.00	1.00	\$7,134	\$9,847
PROBATION OFFCR	4.00	4.00	4.00	4.00	\$5,043	\$6,959
SR OFFICE ASST	1.00	1.00	1.00	1.00	\$3,743	\$5,168
BELLEVUE PROBATION SERVICES TOTAL	9.00	9.00	9.00	9.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS PRG COORD	2.00	2.00	2.00	2.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
BELLEVUE YOUTH THEATRE TOTAL	4.00	4.00	4.00	4.00		
ACCTG ASSOC	1.00	1.00	1.00	1.00	\$3,743	\$5,168
ADMIN ASST	-	-	1.00	1.00	\$4,345	\$5,994
CUSTODIAN LEAD	-	-	1.00	1.00	\$3,486	\$4,583
FACILITIES OPS SPEC	2.00	2.00	1.00	1.00	\$5,568	\$7,684
PARKS RESOURCE MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
PROGRAM MANAGER	-	-	1.00	1.00	\$6,462	\$8,916
STRUCTRL MAINT SPEC 2	1.00	1.00	1.00	1.00	\$4,907	\$6,170
TECHNICAL SPEC	1.00	1.00	1.00	1.00	\$5,383	\$6,569
BUILDING MAINT. & MGMT TOTAL	6.00	6.00	8.00	8.00		
CONTRACT ADMINSTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
CITY FACILITY VEGETATION MGMT TOTAL	1.00	1.00	1.00	1.00		
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
LEAD WORKER	3.00	3.00	3.00	3.00	\$4,907	\$6,170
SKILLED WORKER	3.00	3.00	3.00	3.00	\$4,502	\$5,658
SR ACCTG ASSOC	1.00	1.00	1.00	1.00	\$4,133	\$5,704
CITY SPORT FIELDS TOTAL	8.00	8.00	8.00	8.00		
ADMIN SVCS SUPV	1.00	1.00	1.00	1.00	\$5,298	\$7,311
BUSINESS PROC ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
COMMNTY RELATNS COORD	1.00	1.00	1.00	1.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
COMM CTR CUST SVC, OTRCH SUPP. TOTAL	4.00	4.00	4.00	4.00		
CONTRACT ADMINSTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
CREW LEADER	2.00	2.00	2.00	2.00	\$5,416	\$6,802
LEAD WORKER	4.00	4.00	4.00	4.00	\$4,907	\$6,170
PARKS RESOURCE MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SKILLED WORKER	6.00	6.00	8.00	8.00	\$4,502	\$5,658
COMMUNITY PARKS TOTAL	15.00	15.00	17.00	17.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
PARKS CONTINUED...						
COMMNTY SVCS PRG COORD	2.00	2.00	2.00	2.00	\$5,568	\$7,684
PRKS & CMMNTY SVCS MGR	1.00	1.00	1.00	1.00	\$7,134	\$9,847
COMMUNITY SCHOOLS/WRAP-AROUND SVCS TOTAL	3.00	3.00	3.00	3.00		
COMMNTY SVCS PRG COORD	1.00	1.00	1.00	1.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
REC PROG COORD	1.00	1.00	1.00	1.00	\$5,298	\$7,311
CROSSROADS COMMUNITY CENTER TOTAL	3.00	3.00	3.00	3.00		
ELECTRNIC HOME DETN COORD	2.00	2.00	1.00	1.00	\$5,298	\$7,311
PROBATION OFFCR	-	-	1.00	1.00	\$5,043	\$6,959
VOLUNTEER PROG COORD	1.00	1.00	1.00	1.00	\$5,298	\$7,311
ELECTRONIC HOME DETENTION TOTAL	3.00	3.00	3.00	3.00		
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
LEAD WORKER	2.00	2.00	2.00	2.00	\$4,907	\$6,170
SKILLED WORKER	3.00	3.00	3.00	3.00	\$4,502	\$5,658
GREENWAYS & TRAILS TOTAL	6.00	6.00	6.00	6.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
REC CENTER COORDINATOR	1.00	1.00	1.00	1.00	\$4,565	\$6,301
HIGHLAND CTR - DISABILITY PRGM TOTAL	3.00	3.00	3.00	3.00		
ADMIN ASST	0.75	0.75	0.75	0.75	\$4,345	\$5,994
HOME REPAIR LOAN SPEC	1.00	1.00	1.00	1.00	\$5,043	\$6,959
HUMAN SVCS COORD	2.00	2.00	2.00	2.00	\$5,568	\$7,684
HUMAN SVCS MGR	1.00	1.00	1.00	1.00	\$6,462	\$8,916
SR ADMIN ASST	0.85	0.85	0.85	0.85	\$4,565	\$6,301
HUMAN SERVICES TOTAL	5.60	5.60	5.60	5.60		
COMMNTY SVCS PRG COORD	-	-	1.00	1.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
REC PROG COORD	2.00	2.00	1.00	1.00	\$5,298	\$7,311
REC PROG TECH	1.00	1.00	1.00	1.00	\$3,743	\$5,168
SR OFFICE ASST	0.56	0.56	0.56	0.56	\$3,743	\$5,168
KELSEY CREEK LIVING FARM TOTAL	4.56	4.56	4.56	4.56		
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
PARK RANGER	3.00	3.00	3.00	3.00	\$5,298	\$7,311
NATURE PRKS, RNGERS & VISIT CT TOTAL	4.00	4.00	4.00	4.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
PARKS CONTINUED...						
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
LEAD WORKER	-	-	1.00	1.00	\$4,907	\$6,170
PARKS RESOURCE MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SKILLED WORKER	2.00	2.00	1.00	1.00	\$4,502	\$5,658
SR ENG TECH	1.00	1.00	1.00	1.00	\$5,568	\$7,684
NATURE SPACE & FOREST MGMT TOTAL	5.00	5.00	5.00	5.00		
CONTRACT ADMINSTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
NEIGHBORHOOD PARKS TOTAL	1.00	1.00	1.00	1.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS PRG COORD	1.00	1.00	1.00	1.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
NORTH BELLEVUE COMMUNITY CTR TOTAL	3.00	3.00	3.00	3.00		
PROGRAM MANAGER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
REC PROG COORD	1.56	1.56	1.56	1.56	\$5,298	\$7,311
NORTHWEST ARTS CENTER TOTAL	2.56	2.56	2.56	2.56		
CAPITAL PROJ COORD	4.00	4.00	4.00	4.00	\$6,149	\$8,484
CAPITAL PROJ MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
CONTRACT ADMINSTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
PARKS PROPERTY & ACQUISITIONS MANAGER	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR PLANNER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
PARK PLANNING DEVEL & PROJ MGT TOTAL	8.00	8.00	8.00	8.00		
ADMIN SVCS MGR	1.00	1.00	-	-	\$6,790	\$9,369
BUSINESS SYSTEMS MANAGER	-	-	1.00	1.00	\$7,879	\$10,873
ASST DIR, PARKS & COMMNTY SVCS	2.00	2.00	2.00	2.00	\$8,699	\$12,009
DEP DIR, PARKS & COMMNTY SVCS	1.00	1.00	1.00	1.00	\$9,143	\$12,617
DEPT PUBLIC INFO OFFCR	1.00	1.00	1.00	1.00	\$6,149	\$8,484
DIR, PARKS & COMMNTY SVCS	1.00	1.00	1.00	1.00	\$9,848	\$15,732
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SR ACCTG ASSOC	2.00	2.00	2.00	2.00	\$4,133	\$5,704
SR ADMIN ASST	2.00	2.00	2.00	2.00	\$4,565	\$6,301
SR FINANCIAL ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
PARKS & COMM SVCS MGMT & SUPP TOTAL	13.00	13.00	13.00	13.00		
ADMIN ASST	1.00	1.00	-	-	\$4,345	\$5,994
CONTRACT ADMINSTR	2.00	2.00	2.00	2.00	\$5,568	\$7,684
CUSTODIAN	3.00	4.00	3.00	3.00	\$3,169	\$4,166
OPS SUPV	1.00	1.00	1.00	1.00	\$5,568	\$7,684
TECHNICAL SPEC	-	1.00	-	-	\$5,383	\$6,569
PARKS CUSTODIAL TOTAL	7.00	9.00	6.00	6.00		
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
STRUCTRL MAINT SPEC 2	4.00	4.00	5.00	5.00	\$4,907	\$6,170
TECHNICAL SPEC	1.00	1.00	2.00	2.00	\$5,383	\$6,569
PLAYGROUND, SKATE & SPORTS COURT SAFETY TOTAL	6.00	6.00	8.00	8.00		
REC PROG COORD	1.00	1.00	1.00	1.00	\$5,298	\$7,311
SKATE PARK TOTAL	1.00	1.00	1.00	1.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
PARKS CONTINUED...						
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS PRG COORD	1.00	1.00	1.00	1.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
PROGRAM MANAGER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
REC CENTER COORDINATOR	0.56	0.56	0.56	0.56	\$4,565	\$6,301
SOUTH BELLEVUE COMMUNITY CTR TOTAL	4.56	4.56	4.56	4.56		
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
CONTRACT ADMINSTR	2.00	2.00	2.00	2.00	\$5,568	\$7,684
LEAD WORKER	1.00	1.00	1.00	1.00	\$4,907	\$6,170
STREET TREE, LDSCP & VEGT MGMT TOTAL	4.00	4.00	4.00	4.00		
LEAD WORKER	1.00	1.00	-	-	\$4,907	\$6,170
TECHNICAL SPEC	1.00	1.00	2.00	2.00	\$5,383	\$6,569
WATER CONSERVATION/IRRIGATION TOTAL	2.00	2.00	2.00	2.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
REC PROG COORD	1.00	1.00	1.00	1.00	\$5,298	\$7,311
YOUTH DEVELOPMENT TOTAL	2.00	2.00	2.00	2.00		
COMMNTY SVCS PRG COORD	1.00	1.00	1.00	1.00	\$5,568	\$7,684
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
REC PROG COORD	1.00	1.00	1.00	1.00	\$5,298	\$7,311
YOUTH HEALTH & FITNESS TOTAL	3.00	3.00	3.00	3.00		
PARKS & COMMUNITY SERVICES TOTAL	146.28	148.28	151.28	151.28		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
POLICE						
ADMIN ASST	1.00	1.00	-	-	\$4,345	\$5,994
ASSISTANT POLICE CHIEF	-	-	1.00	1.00	\$9,143	\$12,617
CHIEF OF POLICE	1.00	1.00	1.00	1.00	\$9,848	\$15,732
CONSULTING ATTORNEY	1.00	1.00	1.00	1.00	\$8,699	\$12,009
DEP POLICE CHIEF	1.00	1.00	1.00	1.00	\$9,143	\$12,617
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
POLICE OFFICER	-	1.00	1.00	1.00	\$5,332	\$7,387
SR ADMIN ASST	1.00	1.00	2.00	2.00	\$4,565	\$6,301
ADMINISTRATION TOTAL	6.00	7.00	8.00	8.00		
POLICE CORPORAL	2.00	2.00	1.00	1.00		\$7,977
POLICE LIEUTENANT	1.00	1.00	-	-	\$8,449	\$8,836
POLICE OFFICER	8.00	8.00	9.00	9.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	2.00	2.00	\$8,449	\$8,836
COMMUNITY RESPONSE TEAM TOTAL	11.00	11.00	12.00	12.00		
COMMUNITY RELATNS COORD	-	-	1.00	1.00	\$5,568	\$7,684
POLICE LIEUTENANT	1.00	1.00	-	-	\$8,449	\$8,836
POLICE OFFICER	9.00	9.00	10.00	10.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	1.00	1.00	\$8,449	\$8,836
COMMUNITY SERVICES UNIT TOTAL	10.00	10.00	12.00	12.00		
POLICE LIEUTENANT	1.00	1.00	-	-	\$8,449	\$8,836
POLICE OFFICER	1.67	1.67	1.00	1.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	1.00	1.00	\$8,449	\$8,836
POLICE SUPPORT OFFICER	4.00	4.00	7.00	7.00	\$4,259	\$5,421
PROBATION OFFCR	-	-	1.00	1.00	\$5,043	\$6,959
COURTS & CUSTODY TOTAL	6.67	6.67	10.00	10.00		
FORENSIC LAB MANAGER	1.00	1.00	1.00	1.00	\$6,149	\$8,484
FORENSIC TECH	1.00	1.00	1.00	1.00	\$5,825	\$7,433
POLICE CAPTAIN	1.00	1.00	1.00	1.00	\$9,923	\$10,419
POLICE CRIME ANALYST	1.00	1.00	1.00	1.00	\$5,528	\$7,056
POLICE DATA ANALYST	1.00	1.00	1.00	1.00	\$5,135	\$6,552
POLICE LIEUTENANT	3.00	3.00	-	-	\$8,449	\$8,836
POLICE MAJOR	1.00	1.00	1.00	1.00	\$11,269	\$11,832
POLICE OFFICER	21.00	21.00	21.00	21.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	3.00	3.00	\$8,449	\$8,836
POLICE SUPPORT ADMIN ASST	1.00	1.00	1.00	1.00	\$4,697	\$5,994
INVESTIGATIONS TOTAL	31.00	31.00	31.00	31.00		
DEP POLICE CHIEF	1.00	1.00	-	-	\$9,143	\$12,617
POLICE CAPTAIN	1.00	1.00	-	-	\$9,923	\$10,419
POLICE LIEUTENANT	1.00	1.00	-	-	\$8,449	\$8,836
POLICE MAJOR	-	-	1.00	1.00	\$11,269	\$11,832
POLICE OFFICER	1.00	-	-	-	\$5,332	\$7,387
POLICE SERGEANT	-	-	2.00	2.00	\$8,449	\$8,836
OFFICE OF ACCOUNTABILITY TOTAL	4.00	3.00	3.00	3.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
POLICE CONTINUED...						
POLICE CAPTAIN	2.00	2.00	3.00	3.00	\$9,923	\$10,419
POLICE CORPORAL	8.00	8.00	8.00	8.00	\$7,977	\$7,977
POLICE LIEUTENANT	9.00	9.00	-	-	\$8,449	\$8,836
POLICE MAJOR	2.00	2.00	1.00	1.00	\$11,269	\$11,832
POLICE OFFICER	67.33	67.33	67.00	67.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	9.00	9.00	\$8,449	\$8,836
PATROL TOTAL	88.33	88.33	88.00	88.00		
POLICE CAPTAIN	1.00	1.00	1.00	1.00	\$9,923	\$10,419
POLICE OFFICER	5.00	5.00	4.00	4.00	\$5,332	\$7,387
POLICE PERSONNEL SUPPORT SPECIALIST	1.00	1.00	1.00	1.00	\$4,209	\$5,371
POLICE SERGEANT	-	-	1.00	1.00	\$8,449	\$8,836
POLICE SUPPORT ADMIN ASST	1.00	1.00	1.00	1.00	\$4,697	\$5,994
PERSONNEL SERVICES TOTAL	8.00	8.00	8.00	8.00		
PROPERTY EVIDENCE SUPV	1.00	1.00	1.00	1.00	\$5,298	\$7,311
PROPERTY EVIDENCE TECHNICIAN	2.00	2.00	2.00	2.00	\$4,215	\$5,378
PROPERTY & EVIDENCE TOTAL	3.00	3.00	3.00	3.00		
DATA QUALITY CONTROL SPECIALIST	3.00	3.00	3.00	3.00	\$3,564	\$4,556
LEAD DATA ENTRY SPEC	1.00	1.00	1.00	1.00	\$3,953	\$5,050
LEAD POLICE SUPPORT SPECIALIST	2.00	2.00	3.00	3.00	n/a	\$5,681
POLICE MAJOR	1.00	1.00	1.00	1.00	\$11,269	\$11,832
POLICE RECORDS SUPV	2.00	2.00	2.00	2.00	\$5,568	\$7,684
POLICE SUPPORT SPECIALIST	10.00	10.00	9.00	9.00	\$3,953	\$5,050
POLICE SUPPORT SR ACCTG ASSC	1.00	1.00	1.00	1.00	\$4,697	\$5,994
POLICE SYSTEMS MANAGER	1.00	1.00	1.00	1.00	\$6,149	\$8,484
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
RECORDS TOTAL	22.00	22.00	22.00	22.00		
POLICE CAPTAIN	1.00	1.00	1.00	1.00	\$9,923	\$10,419
POLICE LIEUTENANT	2.00	2.00	-	-	\$8,449	\$8,836
POLICE OFFICER	12.00	12.00	11.00	11.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	2.00	2.00	\$8,449	\$8,836
SPECIAL OPERATIONS GROUP TOTAL	15.00	15.00	14.00	14.00		
POLICE CAPTAIN	1.00	1.00	1.00	1.00	\$9,923	\$10,419
POLICE LIEUTENANT	2.00	2.00	-	-	\$8,449	\$8,836
POLICE OFFICER	16.00	16.00	16.00	16.00	\$5,332	\$7,387
POLICE SERGEANT	-	-	2.00	2.00	\$8,449	\$8,836
POLICE SUPPORT OFFICER	1.00	1.00	2.00	2.00	\$4,259	\$5,421
TRAFFIC TOTAL	20.00	20.00	21.00	21.00		
POLICE TOTAL	225.00	225.00	232.00	232.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
TRANSPORTATION						
ADMIN ASST	2.00	2.00	2.00	2.00	\$4,345	\$5,994
ADMIN SVCS SUPV	1.00	1.00	1.00	1.00	\$5,298	\$7,311
SR OFFICE ASST	0.65	0.65	0.65	0.65	\$3,743	\$5,168
ADMINISTRATIVE SUPPORT TOTAL	3.65	3.65	3.65	3.65		
ASST DIR, TRANSPORTATION	1.00	1.00	1.00	1.00	\$8,699	\$12,009
CAPITAL PROJECTS MANAGEMENT TOTAL	1.00	1.00	1.00	1.00		
ENG MGR, TRANS	1.00	1.00	-	-	\$8,280	\$11,426
OPS MGR	1.00	1.00	1.00	1.00	\$7,134	\$9,847
SR CONSTRCTN PROJ INSPCTR	8.00	8.00	8.00	8.00	\$5,568	\$7,684
SR ENG TECH	2.00	2.00	2.00	2.00	\$5,568	\$7,684
SR ENG, TRANS	2.00	2.00	2.00	2.00	\$7,134	\$9,847
TRANSPORTATION CONSTRUCTION MANAGER	-	-	1.00	1.00	\$8,280	\$11,426
CIP PROJECT INSPECTION TOTAL	14.00	14.00	14.00	14.00		
DEPT PUBLIC INFO OFFCR	3.00	3.00	3.00	3.00	\$6,149	\$8,484
COMMUNITY RELATIONS TOTAL	3.00	3.00	3.00	3.00		
INSPECTION SUPV	1.00	1.00	1.00	1.00	\$6,462	\$8,916
SR CONSTRCTN PROJ INSPCTR	7.00	9.00	9.00	9.00	\$5,568	\$7,684
CPD/ROW INSPECTION TOTAL	8.00	10.00	10.00	10.00		
CAPITAL PROJ MGR	1.00	1.00	-	-	\$7,499	\$10,346
ENG MGR, TRANS	3.00	3.00	2.00	2.00	\$8,280	\$11,426
ENG, TRANS	2.00	2.00	4.00	4.00	\$6,149	\$8,484
ENGINEERING SUPERVISOR TRANSPORTATION	-	-	1.00	1.00	\$7,499	\$10,346
REGIONAL TRANS PROJ MGR	1.00	0.75	-	-	\$8,280	\$11,426
SR ENG, TRANS	7.00	7.00	7.00	7.00	\$7,134	\$9,847
DESIGN TOTAL	14.00	13.75	14.00	14.00		
ENG MGR, TRANS	1.00	1.00	1.00	1.00	\$8,280	\$11,426
ENG, TRANS	2.00	2.00	2.00	2.00	\$6,149	\$8,484
SR ENG, TRANS	2.00	2.00	2.00	2.00	\$7,134	\$9,847
DEVELOPMENT REVIEW TOTAL	5.00	5.00	5.00	5.00		
DIR, TRANSPORTATION	1.00	1.00	1.00	1.00	\$9,848	\$15,732
TRANS POLICY ADVSR	1.00	1.00	1.00	1.00	\$7,879	\$10,873
DIRECTORS OFFICE TOTAL	2.00	2.00	2.00	2.00		
CONTRACT ADMINSTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
DATA ANALYST	1.00	1.00	1.00	1.00	\$4,798	\$6,620
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR BUDGET ANALYST	2.00	2.00	2.00	2.00	\$6,149	\$8,484
FINANCIAL SERVICES TOTAL	5.00	5.00	5.00	5.00		
ASSOC PLANNER	1.00	1.00	1.00	1.00	\$5,568	\$7,684
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
PROGRAM MANAGER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
SR PLANNER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
TRANS IMPL PROGRAMMING DIV MGR	1.00	1.00	1.00	1.00	\$7,879	\$10,873
IMPLEMENTATION PLANNING TOTAL	5.00	5.00	5.00	5.00		
ASSOC PLANNER	-	-	1.00	1.00	\$5,568	\$7,684
SR PLANNER	4.00	4.00	1.00	1.00	\$6,462	\$8,916
TRANSPORTATION PRINCIPAL PLANNER	-	-	2.00	2.00	\$7,134	\$9,847
LONG RANGE PLANNING TOTAL	4.00	4.00	4.00	4.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	2018 Monthly Salary Range	
					Minimum	Maximum
TRANSPORTATION CONTINUED...						
ENG MGR, TRANS	1.00	1.00	1.00	1.00	\$8,280	\$11,426
SR ENG, TRANS	1.00	1.00	1.00	1.00	\$7,134	\$9,847
TRANS ANALYST	2.00	2.00	2.00	2.00	\$6,462	\$8,916
MODELING & ANALYSIS TOTAL	4.00	4.00	4.00	4.00		
NEIGHBORHOOD SERVICES TOTAL						
ASSOC PLANNER	1.00	1.00	1.00	1.00	\$5,568	\$7,684
ENG, TRANS	3.80	3.80	3.80	3.80	\$6,149	\$8,484
NEIGHBRHD TRANS SVCS MGR	1.00	1.00	1.00	1.00	\$8,280	\$11,426
SR ENG, TRANS	1.00	1.00	1.00	1.00	\$7,134	\$9,847
NEIGHBORHOOD SERVICES TOTAL	6.80	6.80	6.80	6.80		
PLANNING MANAGEMENT TOTAL						
ASST DIR, TRANSPORTATION	1.00	1.00	1.00	1.00	\$8,699	\$12,009
PLANNING MANAGEMENT TOTAL	1.00	1.00	1.00	1.00		
RIGHT OF WAY REVIEW TOTAL						
ENG MGR, TRANS	1.00	1.00	-	-	\$8,280	\$11,426
ENG, TRANS	2.00	2.00	2.00	2.00	\$6,149	\$8,484
PERMIT PROCSNG TECH	1.00	1.00	-	-	\$4,345	\$5,994
PROGRAM MANAGER	-	-	1.00	1.00	\$6,462	\$8,916
RIGHT OF WAY MANAGER	-	-	1.00	1.00	\$8,280	\$11,426
SR ENG TECH	2.00	2.00	3.00	3.00	\$5,568	\$7,684
SR ENG, TRANS	2.00	2.00	2.00	2.00	\$7,134	\$9,847
RIGHT OF WAY REVIEW TOTAL	8.00	8.00	9.00	9.00		
ROADSIDE VEGETATION MAINT TOTAL						
SKILLED WORKER	1.00	1.00	1.00	1.00	\$4,502	\$5,658
ROADSIDE VEGETATION MAINT TOTAL	1.00	1.00	1.00	1.00		
ROADWAY MAINT TOTAL						
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
LEAD WORKER - PRGMS	1.00	1.00	1.00	1.00	\$5,071	\$6,355
MAINT WORKER	-	-	1.00	1.00	\$4,005	\$5,032
SKILLED WORKER	2.00	2.00	1.00	1.00	\$4,502	\$5,658
TECHNICAL SPEC	1.00	1.00	1.00	1.00	\$5,383	\$6,569
TRANSPORTATION OPERATIONS & MAINTENANCE MANAGER	1.00	1.00	1.00	1.00	\$7,499	\$10,346
ROADWAY MAINT TOTAL	6.00	6.00	6.00	6.00		
ROADWAY SURFACING TOTAL						
OPS MGR	1.00	1.00	-	-	\$7,134	\$9,847
PAVEMENT PROJECT MANAGER	-	-	1.00	1.00	\$7,134	\$9,847
SR CONSTRCTN PROJ INSPCTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
ROADWAY SURFACING TOTAL	2.00	2.00	2.00	2.00		
SIDEWALK MAINT TOTAL						
LEAD WORKER - PRGMS	1.00	1.00	1.00	1.00	\$5,071	\$6,355
MAINT WORKER	-	-	1.00	1.00	\$4,005	\$5,032
SKILLED WORKER	4.00	4.00	3.00	3.00	\$4,502	\$5,658
SIDEWALK MAINT TOTAL	5.00	5.00	5.00	5.00		
SIGNALS TOTAL						
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
ELECTRONICS TECH	1.00	1.00	1.00	1.00	\$5,846	\$7,461
MASTER ELECTRNCS TECH	1.00	1.00	1.00	1.00	\$7,024	\$8,132
MASTER SIGNAL ELECTRCN	1.00	1.00	1.00	1.00	\$7,024	\$8,132
SIGNAL ELECTRICIAN	5.00	5.00	5.00	5.00	\$5,846	\$7,461
WORKING CHIEF	3.00	3.00	3.00	3.00	\$7,346	\$8,505
SIGNALS TOTAL	12.00	12.00	12.00	12.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
TRANSPORTATION CONTINUED...						
SKILLED WORKER	3.00	3.00	3.00	3.00	\$4,502	\$5,658
SNOW & ICE CONTROL TOTAL	3.00	3.00	3.00	3.00		
LEAD WORKER - PRGMS	1.00	1.00	1.00	1.00	\$5,071	\$6,355
SKILLED WORKER	2.00	2.00	2.00	2.00	\$4,502	\$5,658
STREET CLEANING TOTAL	3.00	3.00	3.00	3.00		
SIGNAL ELECTRICIAN	2.00	2.00	2.00	2.00	\$5,846	\$7,461
STREET LIGHTING TOTAL	2.00	2.00	2.00	2.00		
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
INVENTORY SPEC 1	1.00	1.00	1.00	1.00	\$4,503	\$5,660
LEAD WORKER - PRGMS	1.00	1.00	1.00	1.00	\$5,071	\$6,355
SKILLED WORKER	2.00	2.00	2.00	2.00	\$4,502	\$5,658
SR ENG TECH	1.00	1.00	1.00	1.00	\$5,568	\$7,684
UTILITIES SUPERINTENDENT	1.00	1.00	1.00	1.00	\$6,462	\$8,916
TRAFFIC CONTROL DEVICES MAINT TOTAL	7.00	7.00	7.00	7.00		
CAPITAL PROJ MGR	1.00	1.00	2.00	2.00	\$7,499	\$10,346
ENG MGR, TRANS	1.00	1.00	1.00	1.00	\$8,280	\$11,426
ENG, TRANS	5.00	5.00	4.00	4.00	\$6,149	\$8,484
SR ENG, TRANS	5.00	5.00	6.00	6.00	\$7,134	\$9,847
TRAFFIC ENGINEERING TOTAL	12.00	12.00	13.00	13.00		
ASST DIR, TRANSPORTATION	1.00	1.00	1.00	1.00	\$8,699	\$12,009
CAPITAL PROJ MGR	1.00	1.00	-	-	\$7,499	\$10,346
TRANSPORTATION STRATEGIC ENGINEERING ADVISOR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
TRAFFIC MANAGEMENT TOTAL	3.00	3.00	2.00	2.00		
TRANSPORTATION TOTAL	140.45	142.20	143.45	143.45		
GENERAL FUND TOTAL	927.15	933.15	954.90	955.90		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
DEVELOPMENT SERVICES FUND						
ADMIN ASST	1.00	-	-	-	\$4,345	\$5,994
BUSINESS PROC ANALYST	1.00	2.00	3.00	3.00	\$5,568	\$7,684
DEPT PUBLIC INFO OFFCR	1.00	-	-	-	\$6,149	\$8,484
DEVELOPMENT SVC TRAINING COORD	1.00	1.00	-	-	\$5,298	\$7,311
PROGRAM MANAGER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
SYSTEMS ANALYST	-	-	1.00	1.00	\$5,853	\$8,074
BUSINESS PROGRAM TOTAL	6.00	5.00	6.00	6.00		
ASST DIR, DEVELOPMENT SERVICES	-	1.00	1.00	1.00	\$8,699	\$12,009
CODE COMP OFFCR	5.00	5.00	5.00	5.00	\$5,568	\$7,684
CODE COMP SUPV	1.00	1.00	1.00	1.00	\$6,462	\$8,916
CONSULTING ATTORNEY	-	0.50	0.50	0.50	\$8,699	\$12,009
PLANNING MGR	-	1.00	1.00	1.00	\$7,499	\$10,346
SR LAND USE PROF	-	1.00	1.00	1.00	\$6,462	\$8,916
CODE COMPLIANCE TOTAL	6.00	9.50	9.50	9.50		
ADMIN ASST	2.00	4.00	4.00	4.00	\$4,345	\$5,994
BUSINESS PROC ANALYST	-	-	1.00	1.00	\$5,568	\$7,684
CUSTOMER SERVICE TOTAL	2.00	4.00	5.00	5.00		
ADMIN SVCS SUPV	-	-	1.00	1.00	\$5,298	\$7,311
ASST DIR, DEVELOPMENT SERVICES	1.00	1.00	1.00	1.00	\$8,699	\$12,009
DEPT PUBLIC INFO OFFCR	-	1.00	-	-	\$6,149	\$8,484
DIRECTOR, DEVELOPMENT SERVICES	1.00	1.00	1.00	1.00	\$9,848	\$15,732
SR ADMIN ASST	0.50	0.50	-	-	\$4,565	\$6,301
SENIOR BUSINESS PROCESS ANALYST	-	-	1.00	1.00	\$6,149	\$8,484
DEPARTMENT MGMT TOTAL	2.50	3.50	4.00	4.00		
BUDGET ANALYST	1.00	1.00	-	-	\$5,043	\$6,959
FINANCIAL ANALYST	-	-	1.00	1.00	\$5,043	\$6,959
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR ACCTG ASSOC	2.00	2.00	2.00	2.00	\$4,133	\$5,704
SR FINANCIAL ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
FINANCIAL SERVICE TOTAL	5.00	5.00	5.00	5.00		
ASST DIR, DEVELOPMENT SERVICES	0.50	0.50	0.50	0.50	\$8,699	\$12,009
COMBO INSPECTOR	19.00	20.00	20.00	20.00	\$7,223	\$7,974
INSPECTION SERVICES MANAGER	1.00	1.00	1.00	1.00	\$7,499	\$10,346
INSPECTION SUPV	1.00	1.00	-	-	\$6,462	\$8,916
INSPECTOR	11.00	11.00	11.00	11.00	\$6,570	\$7,252
REVIEW & INSPECTION SUPERVISOR	3.50	3.50	4.50	4.50	\$7,953	\$9,207
INSPECTION TOTAL	36.00	37.00	37.00	37.00		
ASSOC LAND USE PROF	7.00	7.00	7.00	7.00	\$5,568	\$7,684
ASST DIR, DEVELOPMENT SERVICES	2.00	1.00	1.00	1.00	\$8,699	\$12,009
ASST LAND USE PROF	3.00	3.00	3.00	3.00	\$4,798	\$6,620
CONSULTING ATTORNEY	1.00	0.50	0.50	0.50	\$8,699	\$12,009
PLANNING MGR	4.00	3.00	3.00	3.00	\$7,499	\$10,346
SR ADMIN ASST	0.50	0.50	-	-	\$4,565	\$6,301
SR LAND USE PROF	5.00	5.00	5.00	5.00	\$6,462	\$8,916
LAND USE PLANNERS TOTAL	22.50	20.00	19.50	19.50		
ADMIN ASST	-	1.00	-	-	\$4,345	\$5,994
PAPERLESS PERMITTING TOTAL	-	1.00	-	-		
ADMIN ASST	2.00	-	-	-	\$4,345	\$5,994
PERMIT CENTER MANAGER	1.00	1.00	1.00	1.00	\$6,149	\$8,484
PERMIT PROCSNG TECH	5.00	5.00	5.00	5.00	\$4,345	\$5,994
PERMIT CENTER TOTAL	8.00	6.00	6.00	6.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
DEVELOPMENT SERVICES CONTINUED...						
ASST DIR, DEVELOPMENT SERVICES	0.50	0.50	0.50	0.50	\$8,699	\$12,009
CLEAR & GRADING REVIEWER	2.00	2.00	2.00	2.00	\$7,223	\$7,974
PLANS EXAMINER	12.00	10.00	11.00	11.00	\$7,223	\$7,974
REVIEW & INSPECTION SUPERVISOR	2.50	2.50	2.50	2.50	\$7,953	\$9,207
SR CONSTRUCTN PROJ INSPCTR	2.00	2.00	-	-	\$5,568	\$7,684
STRUCTRL PLANS EXAMINER	4.00	5.00	6.00	6.00	\$8,336	\$9,204
PLANS EXAMINERS TOTAL	23.00	22.00	22.00	22.00		
BUSINESS PROC ANALYST	2.00	1.00	-	-	\$5,568	\$7,684
BUSINESS SYSTEMS MANAGER	1.00	1.00	-	-	\$7,879	\$10,873
PROGRAM MANAGER	-	-	1.00	1.00	\$6,462	\$8,916
TECHNOLOGY SERVICES TOTAL	3.00	2.00	1.00	1.00		
DEVELOPMENT SERVICES FUND TOTAL	114.00	115.00	115.00	115.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
EQUIPMENT RENTAL FUND						
MASTER ELECTRNCS TECH	1.00	1.00	1.00	1.00	\$7,024	\$8,132
WORKING CHIEF	1.00	1.00	1.00	1.00	\$7,346	\$8,505
EERF EQUIPMENT MAINTENANCE TOTAL	2.00	2.00	2.00	2.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
FLEET & COMM ADMINISTRATOR	2.00	2.00	2.00	2.00	\$6,149	\$8,484
MERF ADMINISTRATION TOTAL	3.00	3.00	3.00	3.00		
ADMIN ASST	1.00	1.00	-	-	\$4,345	\$5,994
FLEET & COMM ADMINISTRATOR	3.00	3.00	-	-	\$6,149	\$8,484
FLEET & COMMUNICATIONS PROGRAM MANAGER	-	-	2.00	2.00	\$6,462	\$8,916
INVENTORY SPEC 1	2.00	2.00	2.00	2.00	\$4,503	\$5,660
INVENTORY SPEC 2	1.00	1.00	1.00	1.00	\$4,972	\$6,249
LEAD MECH SVCS TECH	2.00	2.00	2.00	2.00	\$5,416	\$6,802
MECHANICAL SVCS TECH	9.00	9.00	10.00	10.00	\$4,907	\$6,170
PROGRAM ADMINISTRATOR	-	-	1.00	1.00	\$5,568	\$7,684
SR OFFICE ASST	-	-	1.00	1.00	\$3,743	\$5,168
MERF EQUIPMENT MAINTENANCE TOTAL	18.00	18.00	19.00	19.00		
EQUIPMENT RENTAL FUND TOTAL	23.00	23.00	24.00	24.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
FACILITIES SERVICES FUND						
ADMIN ASST	2.00	2.00	2.00	2.00	\$4,345	\$5,994
FACILITIES OPERATIONS SUPT	-	-	1.00	1.00	\$5,853	\$8,074
FACILITIES OPS SPEC	6.00	6.00	7.00	7.00	\$5,568	\$7,684
FACILITIES PLANNG MGR	1.00	1.00	-	-	\$7,499	\$10,346
OPS MGR	1.00	1.00	1.00	1.00	\$7,134	\$9,847
PROGRAM ADMINISTRATOR	2.00	2.00	2.00	2.00	\$5,568	\$7,684
PROGRAM MANAGER	1.00	1.00	-	-	\$6,462	\$8,916
SR BUDGET ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
STRUCTRL MAINT SPEC 2	2.00	2.00	2.00	2.00	\$4,907	\$6,170
STRUCTURAL MAINT SPEC 1	1.00	1.00	1.00	1.00	\$4,503	\$5,660
FACILITIES M&O TOTAL	17.00	17.00	17.00	17.00		
CAPITAL PROJ COORD	2.00	2.00	2.00	2.00	\$6,149	\$8,484
FACILITIES PLANNG MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
FACILITIES PLNG COORD	-	-	1.00	1.00	\$5,853	\$8,074
PROGRAM MANAGER	-	-	1.00	1.00	\$6,462	\$8,916
SR FACILITIES PLANNG COORD	1.00	1.00	1.00	1.00	\$6,462	\$8,916
FACILITIES PRJ MGMT TOTAL	4.00	4.00	6.00	6.00		
FACILITIES OPS SPEC	1.00	1.00	-	-	\$5,568	\$7,684
FACILITIES PLNG COORD	1.00	1.00	-	-	\$5,853	\$8,074
FACILITIES TENANT SERVICES TOTAL	2.00	2.00	-	-		
SERVICE FIRST COORD	1.00	1.00	1.00	1.00	\$4,345	\$5,994
RIDE SHARE TOTAL	1.00	1.00	1.00	1.00		
FACILITIES SERVICES FUND TOTAL	24.00	24.00	24.00	24.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
GENERAL SELF-INSURANCE FUND						
RISK MANAGER	1.00	1.00	1.00	1.00	\$7,499	\$10,346
RISK MGMNT SPEC	3.75	3.75	3.75	3.75	\$5,568	\$7,684
GENERAL SELF-INSURANCE TOTAL	4.75	4.75	4.75	4.75		
GENERAL SELF-INSURANCE FUND TOTAL	4.75	4.75	4.75	4.75		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
HEALTH BENEFITS FUND						
BENEFITS SPECIALIST	0.80	0.80	0.80	0.80	\$4,345	\$5,994
HR PROG ADMIN	1.00	1.00	1.00	1.00	\$5,853	\$8,074
MEDICAL & ADMIN TOTAL	1.80	1.80	1.80	1.80		
HEALTH BENEFITS FUND TOTAL	1.80	1.80	1.80	1.80		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
HOUSING FUND						
ASSOC PLANNER	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
SR OFFICE ASST	1.00	1.00	1.00	1.00	\$3,743	\$5,168
SR PLANNER	1.00	1.00	1.00	1.00	\$6,462	\$8,916
ARCH PROJECT TOTAL	4.00	4.00	4.00	4.00		
HOUSING FUND TOTAL	4.00	4.00	4.00	4.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
INFORMATION TECHNOLOGY FUND						
INFO TECH MGR	1.00	1.00	1.00	1.00	\$8,699	\$12,009
IT APP DEVELOPER 4B	1.00	1.00	1.00	1.00	\$8,699	\$12,009
IT APPLICATION DEVELOPER 2	2.00	2.00	2.00	2.00	\$6,462	\$8,916
IT APPLICATION DEVELOPER 3	4.00	4.00	4.00	4.00	\$7,499	\$10,346
IT BUSINESS ANALYST 3	-	-	1.00	1.00	\$6,149	\$8,484
IT NETWORK/SYSTEM ADMIN 4B	-	-	1.00	1.00	\$8,280	\$11,426
IT PROJECT MANAGER 3	-	-	1.00	1.00	\$7,134	\$9,847
TECHNOLOGY BUSINESS ANALYST 2	1.00	1.00	1.00	1.00	\$5,298	\$7,311
APPLICATION DEVELOPMENT TOTAL	9.00	9.00	12.00	12.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
ASST DIR, INFO TECH	2.00	2.00	2.00	2.00	\$9,143	\$12,617
CHIEF INFO OFFCR	1.00	1.00	1.00	1.00	\$9,848	\$15,732
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR ACCTG ASSOC	1.00	1.00	1.00	1.00	\$4,133	\$5,704
SR FINANCIAL ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
BUSINESS OPERATIONS TOTAL	7.00	7.00	7.00	7.00		
IT END USER SUPPORT 1	2.00	2.00	2.00	2.00	\$4,565	\$6,301
IT END USER SUPPORT 2	3.00	3.00	3.00	3.00	\$5,298	\$7,311
IT END USER SUPPORT 3	2.00	2.00	2.00	2.00	\$5,853	\$8,074
IT END USER SUPPORT 4A	1.00	1.00	1.00	1.00	\$6,790	\$9,369
CTS - HELP/SERVICE DESK TOTAL	8.00	8.00	8.00	8.00		
EXEC DIR, ECITY GOV ALLIANCE	1.00	1.00	1.00	1.00	\$8,699	\$12,009
E-GOV ALL - OPERATIONS TOTAL	1.00	1.00	1.00	1.00		
IT BUSINESS ANALYST 3	1.00	1.00	1.00	1.00	\$6,149	\$8,484
IT DATABASE ADMINISTRATOR 2	1.00	1.00	-	-	\$7,134	\$9,847
IT GEOGRAPHIC INFO SYS 3	2.00	2.00	2.00	2.00	\$6,149	\$8,484
IT GEOGRAPHIC INFORMATION SYSTEMS 2	1.00	1.00	1.00	1.00	\$5,043	\$6,959
IT SYSTEMS ANALYST 3	-	-	1.00	1.00	\$7,134	\$9,847
IT SYSTEMS ANALYST 4A	1.00	1.00	1.00	1.00	\$7,499	\$10,346
GEOSPATIAL TECHNOLOGY SERVICES TOTAL	6.00	6.00	6.00	6.00		
IT CONTENT DEV/MULTIMEDIA 3	2.00	2.00	2.00	2.00	\$5,568	\$7,684
GRAPHICS TOTAL	2.00	2.00	2.00	2.00		
INFO TECH MGR	1.00	1.00	1.00	1.00	\$8,699	\$12,009
IT APPLICATION DEVELOPER 3	1.00	1.00	1.00	1.00	\$7,499	\$10,346
IT DATABASE ADMINISTRATOR 2	1.00	1.00	1.00	1.00	\$7,134	\$9,847
IT END USER SUPPORT 2	1.00	1.00	1.00	1.00	\$5,298	\$7,311
IT END USER SUPPORT 3	1.00	1.00	1.00	1.00	\$5,853	\$8,074
IT NETWK/SYS ADMINISTRATOR 2	2.00	2.00	2.00	2.00	\$5,298	\$7,311
IT NETWK/SYS ADMINISTRATOR 3	3.00	3.00	3.00	3.00	\$6,790	\$9,369
IT NETWK/SYS ADMINISTRATOR 4A	-	-	1.00	1.00	\$7,879	\$10,873
IT NETWORK/SYSTEM ADMIN 4B	2.00	2.00	-	-	\$8,280	\$11,426
NETWORK SERVICES TOTAL	12.00	12.00	11.00	11.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
IT CONTINUED...						
INFO TECH MGR	1.00	1.00	1.00	1.00	\$8,699	\$12,009
IT BUSINESS ANALYST 3	2.00	2.00	2.00	2.00	\$6,149	\$8,484
IT PROJECT MANAGER 3	3.00	3.00	2.00	2.00	\$7,134	\$9,847
IT SYSTEMS ANALYST 2	6.00	6.00	6.00	6.00	\$6,149	\$8,484
IT SYSTEMS ANALYST 3	2.00	2.00	2.00	2.00	\$7,134	\$9,847
IT SYSTEMS ANALYST 4A	1.00	1.00	1.00	1.00	\$7,499	\$10,346
TECHNOLOGY BUSINESS ANALYST 2	1.00	1.00	-	-	\$5,298	\$7,311
TECHNOLOGY BUSINESS SYSTEMS TOTAL	16.00	16.00	14.00	14.00		
INFORMATION TECHNOLOGY FUND TOTAL	61.00	61.00	61.00	61.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
OP GRANTS/DONATIONS/SP RESERVES FUND						
EMERGENCY PREP PLANS COORD	0.44	0.44	-	-	\$4,798	\$6,620
EMERG PREP COORDINATOR	1.00	1.00	1.44	1.44	\$5,298	\$7,311
OP GRANTS/DONATIONS/SP RESERVES FUND TOTAL	1.44	1.44	1.44	1.44		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
PARKS ENTERPRISE FUND						
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
FACILITIES OPERATIONS SUPT	1.00	1.00	1.00	1.00	\$5,853	\$8,074
PRKS & CMMNTY SVCS MGR	1.00	1.00	1.00	1.00	\$7,134	\$9,847
REC SUPV	1.00	1.00	1.00	1.00	\$5,568	\$7,684
AQUATICS TOTAL	5.00	5.00	5.00	5.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
REC PROG COORD	1.00	1.00	1.00	1.00	\$5,298	\$7,311
FACILITIES TOTAL	3.00	3.00	3.00	3.00		
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
GOLF COURSE MAINT SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
MECHANICAL SVCS TECH	1.00	1.00	1.00	1.00	\$4,907	\$6,170
SKILLED WORKER	3.00	3.00	3.00	3.00	\$4,502	\$5,658
GOLF-MUNICIPAL TOTAL	6.00	6.00	6.00	6.00		
ADMIN ASST	-	-	1.00	1.00	\$4,345	\$5,994
COMMNTY SVCS SUPV	1.00	1.00	1.00	1.00	\$6,149	\$8,484
REC CENTER COORDINATOR	1.00	1.00	1.00	1.00	\$4,565	\$6,301
SR ACCTG ASSOC	1.00	1.00	-	-	\$4,133	\$5,704
TENNIS CENTER TOTAL	3.00	3.00	3.00	3.00		
PARKS ENTERPRISE FUND TOTAL	17.00	17.00	17.00	17.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
SEWER UTILITY FUND						
ASST DIR, UTILITIES	1.00	1.00	1.00	1.00	\$8,699	\$12,009
BUSINESS MGR	-	-	1.00	1.00	\$7,499	\$10,346
CAPITAL PROJ MGR	-	-	1.00	1.00	\$7,499	\$10,346
ENG SUPV, UTIL	1.00	1.00	-	-	\$7,499	\$10,346
PLANNING MGR	1.00	1.00	-	-	\$7,499	\$10,346
SR BUDGET ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
TECHNICAL SPEC	1.00	1.00	1.00	1.00	\$5,383	\$6,569
BUSINESS ADMIN - SEWER TOTAL	5.00	5.00	5.00	5.00		
ACCOUNT REPRESENTATIVE, UTILITY BILLING	1.00	1.00	1.00	1.00	\$4,345	\$5,994
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
SYSTEMS ANALYST	1.00	1.00	1.00	1.00	\$5,853	\$8,074
UTILITIES BILLING MANAGER	1.00	1.00	1.00	1.00	\$5,853	\$8,074
CUSTOMER SVC & SYSTEMS -SEWER TOTAL	4.00	4.00	4.00	4.00		
ASST LAND USE PROF	2.00	2.00	2.00	2.00	\$4,798	\$6,620
PLANNING MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
SR CONSTRCTN PROJ INSPCTR	2.00	2.00	2.00	2.00	\$5,568	\$7,684
DEVELOPMENT SERVICES-SEWER TOTAL	5.00	5.00	5.00	5.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
ASST DIR, UTILITIES	1.00	1.00	1.00	1.00	\$8,699	\$12,009
CAPITAL PROJ COORD	1.00	1.00	-	-	\$6,149	\$8,484
CONTRACT ADMINSTR	-	-	1.00	1.00	\$7,499	\$10,346
SR CONSTRCTN PROJ INSPCTR	3.00	3.00	2.00	2.00	\$5,568	\$7,684
SR ENG, UTIL	5.00	5.00	5.00	5.00	\$7,134	\$9,847
TELEMETRY TECHNICIAN LEAD	-	-	1.00	1.00	\$5,853	\$8,074
ENGINEERING-SEWER TOTAL	11.00	11.00	11.00	11.00		
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
ADMIN SVCS SUPV	1.00	1.00	1.00	1.00	\$5,298	\$7,311
ASST DIR, UTILITIES	1.00	1.00	1.00	1.00	\$8,699	\$12,009
CREW LEADER	2.00	2.00	2.00	2.00	\$5,416	\$6,802
INVENTORY SPEC 2	1.00	1.00	1.00	1.00	\$4,972	\$6,249
LEAD WORKER	1.00	1.00	1.00	1.00	\$4,907	\$6,170
LEAD WORKER - PRGMS	1.00	1.00	2.00	2.00	\$5,071	\$6,355
MAINT WORKER	3.00	3.00	3.00	3.00	\$4,005	\$5,032
PROGRAM ADMINISTRATOR	-	-	1.00	1.00	\$5,568	\$7,684
SKILLED WORKER	8.00	8.00	7.00	7.00	\$4,502	\$5,658
SR ENG TECH	2.00	2.00	1.00	1.00	\$5,568	\$7,684
TECHNICAL SPEC	4.00	4.00	4.00	4.00	\$5,383	\$6,569
TELEMETRY TECH	1.00	1.00	1.00	1.00	\$5,568	\$7,684
UTILITIES SUPERINTENDENT	1.00	1.00	1.00	1.00	\$6,462	\$8,916
O&M-SEWER TOTAL	27.00	27.00	27.00	27.00		
SEWER UTILITY FUND TOTAL	52.00	52.00	52.00	52.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
SOLID WASTE FUND						
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SOLID WASTE MNGT TOTAL	1.00	1.00	1.00	1.00		
SOLID WASTE FUND TOTAL	1.00	1.00	1.00	1.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
STORM & SURFACE WATER UTILITY FUND						
ACCTG ASSOC	2.00	2.00	2.00	2.00	\$3,743	\$5,168
DEPT PUBLIC INFO OFFCR	1.00	1.00	1.00	1.00	\$6,149	\$8,484
DIR, UTILITIES	1.00	1.00	1.00	1.00	\$9,848	\$15,732
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
SR ADMIN ASST	1.00	1.00	1.00	1.00	\$4,565	\$6,301
SR BUDGET ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
UTILITIES POLICY ADVSR	1.00	1.00	1.00	1.00	\$7,879	\$10,873
BUSINESS ADMIN - DRAINAGE TOTAL	9.00	9.00	9.00	9.00		
ACCOUNT REPRESENTATIVE, UTILITY BILLING	1.00	1.00	1.00	1.00	\$4,345	\$5,994
BUSINESS PROC ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
CUSTOMER SVC & SYSTEMS -DRAIN TOTAL	2.00	2.00	2.00	2.00		
ASST LAND USE PROF	1.00	1.00	1.00	1.00	\$4,798	\$6,620
UTILITIES REVIEW PROF	2.00	2.00	2.00	2.00	\$5,853	\$8,074
DEVELOPMENT SERVICES-DRAINAGE TOTAL	3.00	3.00	3.00	3.00		
CONSTRCTN PROJ INSPCTR	1.00	1.00	1.00	1.00	\$5,043	\$6,959
CONTRACT ADMINSTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
ENG MGR, UTIL	2.00	2.00	4.00	4.00	\$8,280	\$11,426
ENG SUPV, UTIL	1.00	1.00	-	-	\$7,499	\$10,346
ENG TECH	1.00	1.00	1.00	1.00	\$4,798	\$6,620
ENVIRON SCIENTIST	-	-	2.00	2.00	\$6,462	\$8,916
PLANNING MGR	1.00	1.00	-	-	\$7,499	\$10,346
SR CONSTRCTN PROJ INSPCTR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SR ENG, UTIL	4.00	4.00	2.00	2.00	\$7,134	\$9,847
ENGINEERING-DRAINAGE TOTAL	12.00	12.00	12.00	12.00		
ADMIN ASST	2.00	2.00	2.00	2.00	\$4,345	\$5,994
CREW LEADER, TECHNICAL SPEC	1.00	1.00	1.00	1.00	\$5,689	\$7,020
LEAD WORKER	3.00	3.00	-	-	\$4,907	\$6,170
LEAD WORKER - PRGMS	-	-	3.00	3.00	\$5,071	\$6,355
MAINT WORKER	1.00	1.00	4.00	4.00	\$4,005	\$5,032
PROGRAM ADMINISTRATOR	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SKILLED WORKER	8.00	8.00	5.00	5.00	\$4,502	\$5,658
SR ENG TECH	5.00	5.00	5.00	5.00	\$5,568	\$7,684
TECHNICAL SPEC	1.00	1.00	1.00	1.00	\$5,383	\$6,569
UTILITIES OPS & MAINT MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
UTILITIES SUPERINTENDENT	1.00	1.00	1.00	1.00	\$6,462	\$8,916
O&M-DRAINAGE TOTAL	24.00	24.00	24.00	24.00		
STORM & SURFACE WATER UTILITY FUND TOTAL	50.00	50.00	50.00	50.00		



12e. Personnel 2019-2020 Budgeted Salary and Position Detail (FTEs only)

Position	2017 Amended	2018 Amended	2019 Budget	2020 Budget	<u>2018 Monthly Salary Range</u>	
					Minimum	Maximum
WATER UTILITY FUND						
ADMIN ASST	1.00	1.00	1.00	1.00	\$4,345	\$5,994
DEP DIR, UTILITIES	1.00	1.00	1.00	1.00	\$9,143	\$12,617
FISCAL MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
MANAGEMENT ASST TO DIRECTOR	1.00	1.00	-	-	\$6,462	\$8,916
PROGRAM ADMINISTRATOR	2.00	2.00	2.00	2.00	\$5,568	\$7,684
PROGRAM MANAGER	-	-	1.00	1.00	\$6,462	\$8,916
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	1.00	1.00	\$6,149	\$8,484
UTILITIES POLICY ADVSR	1.00	1.00	1.00	1.00	\$7,879	\$10,873
BUSINESS ADMIN - WATER TOTAL	8.00	8.00	8.00	8.00		
ACCOUNT REPRESENTATIVE, UTILITY BILLING	2.75	2.75	3.00	3.00	\$4,345	\$5,994
BUSINESS PROC ANALYST	1.00	1.00	1.00	1.00	\$5,568	\$7,684
BUSINESS SYSTEMS MANAGER	2.00	2.00	2.00	2.00	\$7,879	\$10,873
CAPITAL PROJ MGR	-	-	1.00	1.00	\$7,499	\$10,346
IT PROJECT MANAGER 3	1.00	1.00	-	-	\$7,134	\$9,847
SYSTEMS ANALYST	1.00	1.00	1.00	1.00	\$5,853	\$8,074
CUSTOMER SVC & SYSTEMS -WATER TOTAL	7.75	7.75	8.00	8.00		
SR CONSTRCTN PROJ INSPCTR	2.00	2.00	2.00	2.00	\$5,568	\$7,684
SR UTILITY REVIEW PROFESSIONAL	1.00	1.00	1.00	1.00	\$6,462	\$8,916
UTILITIES REVIEW PROF	2.00	2.00	2.00	2.00	\$5,853	\$8,074
DEVELOPMENT SERVICES-WATER TOTAL	5.00	5.00	5.00	5.00		
ADMIN ASST	1.00	1.00	-	-	\$4,345	\$5,994
CONSTRCTN PROJECT INSPECTOR - LEAD	-	-	1.00	1.00	\$5,853	\$8,074
ENG MGR, UTIL	1.00	1.00	1.00	1.00	\$8,280	\$11,426
ENG TECH	1.00	1.00	-	-	\$4,798	\$6,620
ENG, UTILITIES	1.00	1.00	1.00	1.00	\$6,149	\$8,484
INSPECTION SUPV	1.00	1.00	1.00	1.00	\$6,462	\$8,916
IT GEOGRAPHIC INFO SYS 3	-	-	1.00	1.00	\$6,149	\$8,484
SR ADMIN ASST	-	-	1.00	1.00	\$4,565	\$6,301
SR CONSTRCTN PROJ INSPCTR	3.00	3.00	2.00	2.00	\$5,568	\$7,684
SR ENG TECH	1.00	1.00	1.00	1.00	\$5,568	\$7,684
SR ENG, UTIL	3.00	3.00	3.00	3.00	\$7,134	\$9,847
ENGINEERING-WATER TOTAL	12.00	12.00	12.00	12.00		



12e. Personnel
2019-2020 Budgeted Salary and Position Detail
(FTEs only)

Position	2017	2018	2019	2020	2018 Monthly Salary Range	
	Amended	Amended	Budget	Budget	Minimum	Maximum
WATER CONTINUED...						
CREW LEADER	1.00	1.00	1.00	1.00	\$5,416	\$6,802
CREW LEADER, TECHNICAL SPEC	1.00	1.00	1.00	1.00	\$5,689	\$7,020
CUSTOMER SVC REP	1.00	1.00	-	-	\$3,743	\$5,168
INVENTORY SPEC 1	1.00	1.00	1.00	1.00	\$4,503	\$5,660
LEAD WORKER	5.00	5.00	-	-	\$4,907	\$6,170
LEAD WORKER - PRGMS	-	-	4.00	4.00	\$5,071	\$6,355
MAINT WORKER	4.00	4.00	6.00	6.00	\$4,005	\$5,032
METER READER	5.00	5.00	5.00	5.00	\$4,044	\$5,080
SCADA & OPERATIONS SUPERVISOR	-	-	1.00	1.00	\$6,790	\$9,369
SKILLED WORKER	7.00	7.00	5.00	5.00	\$4,502	\$5,658
SR ADMIN ASST	-	-	1.00	1.00	\$4,565	\$6,301
SR ENG TECH	3.00	3.00	3.00	3.00	\$5,568	\$7,684
TECHNICAL SPEC	5.00	5.00	5.00	5.00	\$5,383	\$6,569
TELEMETRY & SECURITY SYS ANLYT	1.00	1.00	-	-		
TELEMETRY TECHNICIAN LEAD	-	-	1.00	1.00	\$5,853	\$8,074
TELEMETRY TECH	1.00	1.00	1.00	1.00	\$5,568	\$7,684
UTILITIES OPS & MAINT MGR	1.00	1.00	1.00	1.00	\$7,499	\$10,346
UTILITIES SUPERINTENDENT	1.00	1.00	1.00	1.00	\$6,462	\$8,916
WATER QUALITY SUPV	1.00	1.00	1.00	1.00	\$6,790	\$9,369
O&M-WATER TOTAL	38.00	38.00	38.00	38.00		
WATER UTILITY FUND TOTAL	70.75	70.75	71.00	71.00		
CITY TOTAL	1,351.89	1,358.89	1,381.89	1,382.89		



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Fund Descriptions and Reserve Policies

This section highlights each fund in the City of Bellevue, including a short description of how each fund handles reserves. A fund is simply an independent entity that is used to account for all the financial transactions related to it.

When new purposes or dedicated revenues for city operations arise, the city may create a new fund to account for those activities if such segregation is warranted. Every year Bellevue reviews existing funds and projects that need to be closed because the purpose for which they were created has been completed.

The pages in this section are organized alphabetically by fund name. The city's funds are divided into seven fund types, including the General Fund. They are defined as follows:

The General Fund is used to account for all transactions associated with customary city operations that are not required to be accounted for in another fund. The fund number starts with a "0".

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes (other than major capital projects). The fund number begins with a "1".

Debt Service Funds are used to account for the accumulation of resources needed to pay general obligation and special assessment bond principal, interest and related costs. The fund number begins with a "2".

Capital Project Funds are used to account for the acquisition or construction of major capital facilities with the exception of those facilities financed by proprietary or enterprise funds. The fund number begins with a "3".

Enterprise Funds are used to account for city operations, which are financed and operated in a manner similar to private business. The fund number begins with a "4".

Internal Service Funds are used to account for the financing of goods or services provided to city departments or other governments on a cost-reimbursement basis. The fund number begins with a "5".

Trust Funds are used to account for assets held by the government in a trustee capacity.

Agency Funds are used to account for assets held by the government as an agency for individuals, private organizations, other governments or other funds. The fund number for these funds begins with a "6". Agency funds are not budgeted during the city's biennial budget process.

Each fund page includes the name, number, type and description of the fund, the major sources and uses of funds, reserve policies, and other noteworthy information.



Fund Descriptions

A Regional Coalition for Housing (ARCH) Fund - 6950

Fund Type:	Trust and Agency
Fund Description:	The Regional Coalition for Housing (ARCH) Fund accounts for contributions from members of an interlocal agreement formed to address housing needs in East King County. The Fund is used to pay administrative costs incurred by ARCH.
Year Created:	1992
Major Revenue Sources:	Contributions from member jurisdictions of ARCH. Member jurisdictions typically use general operating funds.
Major Expenditures:	Administrative costs of ARCH, including staff costs; lease payments; and office expenditures.
Fund Custodian:	Planning & Community Development
Reserve Policy:	Budgets are approved annually by the ARCH Executive Board and Councils of member jurisdictions. Ending fund balances are carried forward and kept as a reserve. The Executive Board has a policy to maintain a minimum cash reserve of 15% of the annual budget.
Other Notes:	To the extent there is a cash reserve in excess of 15% of the annual budget, the Executive Board will consider making pre-development loans for special projects sponsored by member jurisdictions. The intent is to recover these loans in the event the project proceeds.



Fund Descriptions

Community Connectivity Consortium Fund - 6380

Fund Type:	Trust and Agency
Fund Description:	The Community Connectivity Consortium (The Consortium) is public corporation organized pursuant to the ordinances and approvals of the Consortium members and RCW 35.21.730 through 35.21.759 and RCW 39.34. The Consortium was created and is governed by eighteen public agencies (members): City of Bellevue, City of Kirkland, Lake Washington School District, University of Washington, Bellevue College, Bellevue School District, Evergreen Hospital, City of Federal Way, City of Renton, Renton School District, City of Seattle, City of Algona, City of Auburn, City of Kent, City of Pacific, City of Puyallup, City of Tukwila, and Valley Communication Center. The mission of the Consortium is to create a vibrant and competitive region by providing connectivity services to meet the needs of community institutions—hospitals, universities, schools and government agencies.
Year Created:	2012
Major Revenue Sources:	The primary revenue source is annual member fees. Secondary revenue sources may include project reimbursements, lease or sale of assets and service fees, donations and grants.
Major Expenditures:	Consulting, network engineering, fiber maintenance and repairs, insurance. Maintenance costs for assets such as banked fiber. The City of Bellevue is the fiscal agent for the Consortium.
Fund Custodian:	Information Technology is the Fiscal Agent for the fund.
Reserve Policy:	TBD
Other Notes:	The Consortium may maintain a bank of surplus fiber and other assets to be distributed to members, for revenue generation and use by customers based on demonstrated need and for benefit to the Members and their communities. The Fiscal Agent will keep an accurate asset inventory. The current interlocal agreement can be terminated and/or dissolved upon 180 days written notice by a Consortium member, and by a vote of three quarters of the majority of Consortium members at the next Consortium annual meeting. In the event this agreement is terminated and/or dissolved, assets shall be distributed by the Consortium Board among Consortium members after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the Consortium.



Fund Descriptions

Development Services Fund - 1420

Fund Type:	Special Revenue
Fund Description:	The Development Services Fund is responsible for administering the Planning and Community Development building review and inspection process, land use and comprehensive planning, and code enforcement.
Year Created:	1991
Major Revenue Sources:	Land use review fees; building plan review fees; inspection fees; developer contributions; civil violations fines; investment interest; and the General Fund contributions that support General Fund activities of the department.
Major Expenditures:	All salaries; benefits; maintenance and operations; and capital needs to support the operations for the Building, Land Use, Housing, Comprehensive Planning, Neighborhood Outreach, and Code Compliance programs.
Fund Custodian:	Development Services Department
Reserve Policy:	<p>The Fund contains reserves for various purposes: prepaid building plan review and inspection services, prepaid land use review, core staffing needs to balance the normal cycles of development, customer service enhancements, and funds to support the ongoing maintenance of the Permit Center.</p> <p>The prepaid workload liability can extend for three years or more throughout the review and construction phases of a project. The core staffing component allows balancing staff levels with cyclical needs, thus mitigating effects of downturns.</p>
Other Notes:	The contributions from the General Fund are equal to the salaries/benefits, M&O and capital costs for programs that have been designated as general-funded activities. Included are the costs for the Planning Program, Outreach Program, Code Compliance, Housing, and a portion of the Land Use Program.



Fund Descriptions

Eastside Narcotics Task Force (ENTF) Fund - 6780

Fund Type:	Agency
Fund Description:	The Eastside Narcotics Task Force (ENTF) was comprised of personnel from law enforcement agencies of Bellevue, Kirkland, Mercer Island, and Redmond. The ENTF Fund accounts for proceeds collected from the forfeiture of cash and property seized during investigations of illicit narcotics manufacture and trafficking. Even though the Task Force disbanded on July 1, 2016, this Agency Fund will remain open indefinitely, because Federal (Department of Justice and Treasury Department) asset forfeitures will continue for several years, along with related expenditures.
Year Created:	1998
Major Revenue Sources:	Forfeiture of cash and property seized by the Task Force during an arrest and surrendered to the Task Force via a judicial hearing.
Major Expenditures:	Supply and equipment purchases, investigation costs, travel and training costs, storage rental fees and, occasionally, participating agency reimbursements.
Fund Custodian:	Police
Reserve Policy:	Use of the reserves is at the discretion of the ENTF Board of Directors. The Board of Directors may identify surplus reserve funds and distribute them to the member jurisdictions based upon Task Force participation. Otherwise, reserves are used for normal ENTTF operations.
Other Notes:	None



Fund Descriptions

eCityGov Alliance Fund - 6370

Fund Type:	Trust and Agency
Fund Description:	The eCityGov Alliance Fund accounts for the eCityGov Alliance operations, which is an interlocal agency created under the Interlocal Cooperation Act, Chapter 39.34 RCW. The Alliance was created and is governed by ten partner cities, Kenmore, Bothell, Woodinville, Kirkland, Bellevue, Mercer Island, Issaquah, Renton, Sammamish, and Snoqualmie. The Alliance provides on-line service portals to the partner cities, as well as to cities and government agencies that wish to subscribe to specific Alliance service portals. Alliance portals currently serve 35 agencies and encompass a population of over 1.5 million citizens.
Year Created:	2002
Major Revenue Sources:	The primary revenue source is annual partner and subscriber fees. Secondary revenue sources may include donations and grants.
Major Expenditures:	Per the annual budget adopted by the Alliance Executive Board, expenditures consist of operating and capital costs to sustain Alliance services. The City of Bellevue is the fiscal and information technology agent for the Alliance and is reimbursed for information technology, infrastructure and administrative support services.
Fund Custodian:	Information Technology
Reserve Policy:	The Executive Board adopted reserve policy is 10% of the operating budget or \$40,000 whichever amount is greater.
Other Notes:	<p>The current interlocal agreement can be terminated if Principals holding at least 60% of the weighted vote of all of the Principals are in concurrence. Upon termination, all property acquired shall be disposed of as follows: (1) property contributed without charge by any member shall revert to the contributor; (2) all property purchased after the effective date of the interlocal agreement shall be distributed to the Principals based upon each Principal's proportional ownership interest at the time of the sale of the property.</p> <p>In 2015, the fee structure for MyBuildingPermit.com (MBP) was changed to a five year rolling average of historical permit revenue actuals to determine a jurisdiction's percentage share of the total expenses for MBP.</p>



Fund Descriptions

Equipment Rental Fund - 5210

Fund Type:	Internal Service
Fund Description:	The Equipment Rental Fund (ERF) provides repair and maintenance services through the Fleet Maintenance Shop and the Electronic Communication Services Shop. In addition the fund provides services for city-wide fueling and for asset management as part of replacement reserve funding of designated equipment.
Year Created:	In 1964, the Mechanical Equipment Rental Fund (5210) was created. In 1973, the Electronic Equipment Rental Fund (1390) was created. Beginning in 1997, the funds were reported under the title “Equipment Rental Fund” in the city’s biennial budget document as part of the city’s Internal Service Funds
Major Revenue Sources:	The Fund is supported through rates charged to user departments. Rates are developed through the budget process and contain operating costs, capital costs and mechanical and electronic replacement reserves.
Major Expenditures:	Major expenditures include the ERF operating costs and capital replacement costs for the city’s equipment, including mechanical and electronic equipment, fuel and maintenance services.
Fund Custodian:	Civic Services
Reserve Policy:	<p>The Fund contains operating and capital replacement and reserves.</p> <p>The replacement reserves are established to anticipate and plan for replacement of the city’s mechanical and electronic equipment over a period of time to contribute to rate stabilization, better planning and implementation. The target for the replacement reserve is 10% of equipment replacement cost, with a target range of 5%-15%. The reserve is based on cash flow estimates looking several years into the future.</p> <p>The operating reserves are established to provide the enterprise with cash flow and rate stabilization. The target range for the operating reserve is 5%, with a target range of 2.5%-7.5% of the Equipment Rental Fund expenditure budget. If the reserve falls below 2.5%, then the rates would be adjusted to replenish the reserve. If the reserves exceed the maximum of 7.5%, the excess will then be analyzed and an appropriate course of action recommended.</p>
Other Notes:	In the early 1970s, the State of Washington enacted laws that mandated cities and counties establish replacement funds for construction equipment. The City of Bellevue expanded on this mandate to provide replacement funding for electronic and related technical equipment critical to effective city operations. Equipment included in this Fund are radios, traffic signals, medical equipment, land survey instruments, and radar equipment.



Fund Descriptions

Facilities Services Fund - 1280

Fund Type:	Internal Service
Fund Description:	The Facilities Services Fund provides coordinated planning, development, maintenance, and management services required to support city operations in general city facilities. This Fund includes maintenance and operations, capital and reserves for operating general city buildings. Rates charged to user departments are based on the full cost of maintaining and operating these facilities, excluding future replacement of major machineries.
Year Created:	1999
Major Revenue Sources:	The main revenue source to the Fund is rates charged to user departments. Rates are developed through the budget process and contain operating costs, capital costs and replacement reserves.
Major Expenditures:	Utilities (electric, gas, water); major maintenance (parking lots, exterior painting and elevator repairs); replacements (heating and ventilation systems); building and code improvements (seismic mitigation and ADA improvements); space planning and project management, employee parking program management, routine maintenance (electrical and heating systems, security, and emergency generators); custodial services; public use/event support; operating supplies; and contracted services. These costs include projects that maintain the existing infrastructure to preserve the city's capital facility investment, improve asset utilization, and support the delivery of city services and programs.
Fund Custodian:	Civic Services
Rates & Reserve Policy:	<p>Rates shall be based on a 10-year major maintenance plan, and operating expenses of the city's facilities. The rates shall be set to provide sufficient funds to meet all operating and capital costs on a pay-as-you-go basis, as well as to provide operating and replacement reserves for rate stabilization and potential unanticipated plant failures/emergencies.</p> <p>The target for the replacement reserve shall be set at the estimated costs of a single major component (e.g., a new generator for City Hall, which is estimated at \$2.5 million).</p> <p>The target range for the operating reserve is 5%, with a target range of 2.5%-7.5% of the Facilities Services Fund expenditure budget. If the reserve falls below 2.5%, then the rates would be adjusted to replenish the reserve. If the reserves exceed the maximum of 7.5%, the excess will then be analyzed and an appropriate course of action recommended.</p> <p>Reserves are not being collected to provide for new or replacement facilities nor for major catastrophic events. Such facility replacement or emergency costs will be financed through long-term debt.</p>
Other Notes:	This fund is reported as Fund 5280 in the Comprehensive Annual Financial Report (CAFR).



Fund Descriptions

Firemen's Pension Fund - 6920

Fund Type:	Trust and Agency
Fund Description:	The Firemen's Pension Fund, established under City Ordinance No. 701, accounts for a single-employer defined benefit pension system established under state law to provide retirement and disability benefits to eligible firefighters and their surviving spouses. Although the State Law Enforcement Officers and Firefighters Pension System has subsequently replaced this pension system, firefighters hired prior to March 1, 1970 continue to be eligible for benefits under its provisions (RCW 41.16 Firefighter's Relief and Pensions – 1947 Act and RCW 41.18 Firemen's Relief and Pensions - 1955 Act).
Year Created:	1965
Major Revenue Sources:	Revenues received by the Fund include proceeds of a state-imposed tax on fire insurance premiums and interest earnings.
Major Expenditures:	Expenditures consist of direct pension payments to retirees and their surviving spouses.
Fund Custodian:	Human Resources
Reserve Policy:	This Fund's reserve policy is to fully fund all actuarially determined loss liabilities. Reserves will be maintained at an amount decided by City Council based on the most current actuarial study. All reserves are carried forward to the next year. Once the final payment has been made, the remaining reserves (if any) may be used for firefighter's medical and long-term care benefits in LEOFF I Medical Reserve.
Other Notes:	The Firemen's Pension Fund Board, established pursuant to state law, is responsible for various operational aspects of this Fund. The Board is composed of the Mayor (or his/her designee), Finance Director, City Clerk, and two firefighters, active or retired, elected by the firefighters. The Board meets on a semi-annual basis or more frequently as needed.



Fund Descriptions

General Capital Investment Program - 3680

Fund Type:	Capital Projects
Fund Description:	The General Capital Investment Program (CIP) Fund provides for financial administration of various city non-utility capital investment projects.
Year Created:	1983
Major Revenue Sources:	A portion of the city's sales and business and occupation taxes, bonds, grants, contributions, and other revenue sources authorized by the City Council.
Major Expenditures:	Monies are used to support the construction costs of major capital improvements and to pay the debt on any construction bonds issued.
Fund Custodian:	Finance
Reserve Policy:	NA
Other Notes:	None



Fund Descriptions

General Fund - 0100

Fund Type:	General
Fund Description:	Accounts for all receipt and disbursement transactions of day-to-day city operations that are not required to be accounted for in another fund.
Year Created:	1953
Major Revenue Sources:	Property, sales, business and occupation, and utility taxes; licenses and permits; fines and forfeitures; charges for service, intergovernmental revenues, operating transfers in, debt proceeds and miscellaneous other.
Major Expenditures:	General government, public safety, transportation, and parks and community services.
Fund Custodian:	Finance overall; various departments for departmental budgets.
Contingency Guideline:	Six-tenths of 1% of the General Fund biennial expenditure budget is set aside as a contingency.
Other Notes:	Annually the city will target 15% of General Fund revenues as a General Fund ending balance. This balance is to protect the city's essential service programs during periods of economic downturn, which may temporarily reduce actual resources or cut the growth rate of city resources below that necessary to maintain pre-existing service levels. Additionally, the ending fund balance, commonly known as a reserve, can be used in the event of a natural catastrophe, counter cyclical basic revenue growth (Property, Sales, and B&O taxes combined) below 5% for the biennium, or because of unfunded federal or state mandates.



Fund Descriptions

General Self-Insurance Fund - 5240

Fund Type:	Internal Service
Fund Description:	The General Self-Insurance Fund was established by Ordinance No. 2957 to account for the city’s self-insurance program for general liability, property, and casualty losses, and general loss control activities. The purpose of the Fund is to pay liability claims, purchase commercial insurance coverage, and to maintain reserves for the payment of future claims.
Year Created:	1979
Major Revenue Sources:	The primary revenues consist of premiums collected from city departments, subrogation recovery, and investment earnings.
Major Expenditures:	The major expenditures are for liability claims made against the city, purchase of commercial insurance coverage, and administrative costs.
Fund Custodian:	City Attorney’s Office
Reserve Policy:	Fund reserves at recommended actuarial rate plus a 70% confidence level for risk margin. Excess reserves are either maintained in the fund or refunded to contributing funds.
Other Notes:	None



Fund Descriptions

Hazardous Materials Fund - 6800

Fund Type:	Trust and Agency
Fund Description:	The Hazardous Materials Fund receipts contributions from a consortium of local agencies established to meet the hazardous material needs within the member service area. Per interlocal agreement, one official from each local agency serves on the Hazardous Materials Joint Board. The Hazardous Materials Joint Board is responsible for approving the biennial budget, work plan, policies and procedures for the Eastside Hazardous Materials Response Unit and Team. Currently, the City of Bellevue is the lead agency for the consortium and the Bellevue Fire Chief serves as chairman of the Board.
Year Created:	1992; in 1996, the Fund number was changed to 6800.
Major Revenue Sources:	Revenues consist of annual contributions from the member jurisdictions and investment interest earned on fund balances.
Major Expenditures:	Expenditures consist of operating costs per the budget adopted by the Hazardous Materials Joint Board and Bellevue’s administrative costs associated with performing lead duties as the lead agency for the Hazardous Materials Response Unit and Team.
Fund Custodian:	Fire
Reserve Policy:	The Hazardous Materials Joint Board has established an equipment reserve to pay for the future replacement of vehicles and equipment.
Other Notes:	If the Hazardous Material Joint Board votes to terminate the current interlocal agreement, Consortium assets, including any accumulated fund balance, would be proportionately distributed to the member jurisdictions.



Fund Descriptions

Health Benefits Fund - 5250

Fund Type:	Internal Service
Fund Description:	The Health Benefits Fund accounts for the city’s employee medical, dental, group term life, and vision insurance programs.
Year created:	1985
Major Revenue Sources:	City paid premiums, employee paid premiums, COBRA premiums, and interest earnings.
Major Expenditures:	Direct medical claim costs for employees enrolled in Bellevue Health Plan and premiums for other medical and dental coverages, employees enrolled in federally mandated COBRA programs, claims administration, insurance brokerage services, medical stop-loss insurance and program administration.
Fund Custodian:	Human Resources
Reserve Policy:	Reserves have been established to assure the continued viability of the Fund and to pay for open claims as they mature. Generally, reserve levels will be budgeted as follows: 1) an Incurred But Not Reported (IBNR) direct medical claims reserve of 10% of budgeted annual claims; 2) IBNR prescription drug claims reserve of 4% of budgeted annual claims; and 3) a risk margin claims reserve equal to 7% of the estimated combined annual direct medical and prescription claims expenses. This satisfies the requirement outlined in WAC 200-110-040 for Health Benefit Reserves.
Other Notes:	None



Fund Descriptions
Hotel/Motel Taxes Fund - 1350

Fund Type:	Special Revenue
Fund Description:	The Hotel/Motel Taxes Fund was created to account for 1) Hotel/Motel tax collections and disbursement; 2) bond proceeds from the issuance of 1995 and 2002 Limited General Obligation Bonds; 3) “Old Convention Center Site” sale proceeds and 4) transactions associated with the purchase of the Meydenbauer Center site.
Year Created:	1990
Major Revenue Sources:	Transient occupancy tax collections; bond proceeds; Old Convention Center Site sale proceeds; interest earnings.
Major Expenditures:	Transfer of the transient occupancy tax collections to the Bellevue Convention Center Authority (BCCA) pursuant to the Operating Agreement between the city and the BCCA. Expenditures related to the issuance of bonds for improvements to or expansion of the Meydenbauer Center.
Fund Custodian:	Finance
Reserve Policy:	Reserve policies are determined by the individual projects within the Hotel/Motel Taxes Fund: No applicable reserve policy at this time.
Other Notes:	None



Fund Descriptions

Housing Fund - 1900

Fund Type:	Special Revenue
Fund Description:	The Housing Fund accounts for revenue from a variety of sources including, but not limited to, the city's General Fund and the General Capital Investment Program Fund. The expenditures include those necessary for the creation and preservation of affordable housing for low- and moderate-income households.
Year Created:	1991
Major Revenue Sources:	General Fund contributions; sales tax; Community Development Block Grants; developer contributions; principal payments on outstanding loans and contract note interest, and investment interest. Other revenue includes transfers from A Regional Coalition for Housing (ARCH) Fund, equal to the cost of the ARCH staff and receipts from loan repayments.
Major Expenditures:	Payments or loans to developers to support affordable housing projects and the salary and benefits for the ARCH staff.
Fund Custodian:	Planning & Community Development
Reserve Policy:	Use of reserves is determined by the City Council.
Other Notes:	The Housing Program channels major city efforts through the regional coalition ARCH, which uses local prioritization criteria to review proposals for use of the Housing Fund reserves.



Fund Descriptions

Human Services Fund - 0101

Fund Type:	Special Revenue
Fund Description:	This Human Services Fund accounts for Human Services agency contracts.
Year Created:	1987
Major Revenue Sources:	Property tax, interest, grants and contributions.
Major Expenditures:	Human services programs.
Fund Custodian:	Parks & Community Services
Reserve Policy:	Human Services Project - Reserve balance target set at \$50,000 plus contract payment carry-forwards from the previous year.
Other Notes:	None



Fund Descriptions

Information Technology Fund - 5270

Fund Type:	Internal Service
Fund Description:	The Information Technology Fund was created by ordinance to account for technology services charges to city departments and contains operating costs, capital costs, and IT equipment replacement reserves. The Fund monitors and tracks the adequacy of replacement reserves for the Computer Reserve (CRF), Workstation Reserve (WRF), and Applications Reserve Funds (ARF).
Year Created:	1999
Major Revenue Sources:	The main revenue source to the Fund is through charges for technology services and equipment to other city departments. Rates are developed through the budget process and approved utilizing Internal Service Agreements with city departments. The rates are then authorized by the City Council when the budget is adopted.
Major Expenditures:	Major expenditures include the Information Technology Department operating costs and capital replacement costs for the city's Information Technology Systems including hardware, software and services.
Fund Custodian:	Information Technology
Reserve Policy:	<p>The Fund contains operating and capital replacement reserves.</p> <p>The replacement reserves are established to anticipate and plan for replacement of the city's technology investment in hardware and software over a period of time to contribute to rate stabilization, better planning, and implementation. The target for the replacement reserve is 10% of equipment replacement cost, with a target range of 5%-15%. The reserve is based on cash flow estimates looking several years into the future.</p> <p>The operating reserves are established to provide the enterprise with cash flow and rate stabilization. The target for the operating reserve is 5.0%, with a target range of 2.5%-7.5% of the Information Technology budget. If the reserve falls below 2.5%, then the rates would be adjusted to replenish the reserve. If the reserves exceed the maximum of 7.5%, the excess will then be analyzed and an appropriate course of action recommended.</p>
Other Notes:	Information Technology was a Special Revenue Fund from 1999 to 2002. Prior to 1999, Information Technology was a General Fund department.



Fund Descriptions

Interest & Debt Redemption – Regular Levy Fund - 2120

Fund Type:	Debt Service
Fund Description:	The Interest and Debt Redemption - Regular Levy Fund accounts for debt service on City Council-approved general obligation bonds.
Year Created:	1973
Major Revenue Sources:	General property tax and transfer of sales tax revenues from the General Capital Investment Program (CIP) Fund.
Major Expenditures:	Principal and interest payments on Limited Tax General Obligation (LTGO) bonds.
Fund Custodian:	Finance
Reserve Policy:	NA
Other Notes:	None



Fund Descriptions

Land Purchase Revolving Fund - 1250

Fund Type:	Special Revenue
Fund Description:	The Land Purchase Revolving Fund accounts for purchases of land and rights-of-way needed for future public purposes. Some of the properties purchased by this Fund are rented on an interim basis, pending their future use for city purposes.
Year Created:	1971
Major Revenue Sources:	Property rental fees and the sale of rights-of-way.
Major Expenditures:	Maintenance and operations costs of the rental properties.
Fund Custodian:	Various Departments.
Reserve Policy:	None
Other Notes:	None



Fund Descriptions

LEOFF I Medical Reserve - 1210

Fund Type:	Special Revenue
Fund Description:	The Law Enforcement Officers and Fire Fighters Plan I (LEOFF I) Medical Reserve Fund, established by city Ordinance No. 4856, was created to account for reserves set aside to fund the city's liability for lifetime medical and long term care benefits as defined in the city's Disability Board policies and procedures and pursuant to RCW 41.26 for all LEOFF I retirees. The Fund shall operate in accordance with the Fire Protection Services contract.
Year Created:	1996
Major Revenue Sources:	General Fund contributions and payments from cities/towns receiving fire protection services from Bellevue pursuant to the Fire Protection Services contract and interest earnings.
Major Expenditures:	The expenditures covered by this Fund are expended from the Health Benefits Fund and are then reimbursed from this reserve Fund. The expenditures are for lifetime, post-retirement medical and long-term care benefits for retired LEOFF I members.
Fund Custodian:	Finance and Human Resources
Reserve Policy:	<p>Reserves will be maintained at an amount decided by City Council based on the most current actuarial study. Contributions from the contract cities will continue until their obligations are met. The Fund has reserves set aside to account for each contracting city's contribution separately. Any expenditures made from the Health Benefits Fund for post-retirement medical benefits is reimbursed from each reserve in direct proportion to the relative population of each contracting city. All reserves are carried forward to the next year. Once the final LEOFF I payment has been made, the remaining reserves (if any) will be returned to the contributing city pursuant to the Fire Protection Services contract.</p> <p>City of Bellevue reserve contributions in the Fund in excess of the required annual contributions may also be used to address major contingencies, if directed by the council. Any draws from the Fund shall be replenished as directed by the council.</p>
Other Notes:	The City of Bellevue Disability Board shall designate the medical services available to any sick or disabled member, pursuant to RCW 41.26.150. The Disability Board members include two members of the Bellevue City Council to be appointed by the Mayor, one Representative of Law Enforcement Officers and one Representative of Firefighters, both elected by the respective active and retired LEOFF I and LEOFF II constituents, and one Citizen-at-Large residing within the City of Bellevue appointed by the other four members.



Fund Descriptions

Local Improvement District Control Fund - 2490

Fund Type:	Debt Service
Fund Description:	The Local Improvement District (LID) Control Fund accounts for payment of principal and interest for local improvement district bond issues and for collection of special assessments levied against benefited properties which support those debt service obligations.
Year Created:	1988
Major Revenue Sources:	LID assessments from benefited properties.
Major Expenditures:	Principal and interest payments on local improvement district special assessment bond issues.
Fund Custodian:	Finance
Reserve Policy:	State Code requires that 10% of the principal balance be set aside to act as a reserve in case of default by LID property owners. These funds are set aside in the Local Improvement District Guaranty fund.
Other Notes:	A benefited property is one in which the owner of the land benefits from the improvements made within the local improvement district. The LID Guaranty Fund provides funds for debt service payments in the event of a default by LID property owners, which would result in a deficiency of funds in this Fund.



Fund Descriptions

Local Improvement District Guaranty Fund - 2750

Fund Type:	Debt Service
Fund Description:	The Local Improvement District (LID) Guaranty Fund accounts for monies set aside in accordance with state law to provide for payment of principal and interest due on special assessment bond issues in the event of default by LID property owners and a resulting insufficiency of funds in the LID Control Fund to make related payments.
Year Created:	1974
Major Revenue Sources:	LID Bond Fund transfers and investment earnings.
Major Expenditures:	Principal and interest payments on special assessment bond issues in the event of default by LID property owners.
Fund Custodian:	Finance
Reserve Policy:	State Code requires that the net cash of the Local Improvement Guaranty Fund should have a fund balance not less than 10% of the outstanding principal of the LID Control Fund.
Other Notes:	None



Fund Descriptions
Marina Fund - 4250

Fund Type:	Enterprise
Fund Description:	The Marina Fund accounts for the operation of the city-owned Bellevue Yacht Basin and Meydenbauer Bay marinas.
Year Created:	In 2005, Marina operations were moved from the Land Purchase Revolving Fund to the Marina Fund.
Major Revenue Sources:	Moorage and property rental fees.
Major Expenditures:	Maintenance and operations costs of the marinas, plus debt repayment costs for the 1998 Limited GO Bonds which expire in 2018.
Fund Custodian:	Parks & Community Services
Reserve Policy:	While not required by the 1998 GO bonds, the marina maintains a Debt & Contingency reserve and a Capital Repair & Replacement reserve to assure payments to bond holders, provide additional protection for the General Fund, and provide for improvements to the marina. The annual contribution to the Debt & Contingency reserve will be 10% of annual net revenues with a maximum reserve level of \$400,000. The annual contribution to the Capital Repair & Replacement reserve will be 4.5% of gross revenues of the Bellevue Yacht Basin and 2.5% of gross revenues of the Meydenbauer Bay Marina with a maximum reserve level of \$400,000.
Other Notes:	None



Fund Descriptions

Operating Grants, Donations, and Special Reserves Fund - 1640

Fund Type:	Special Revenue
Fund Description:	The Operating Grants, Donations, and Special Reserves Fund accounts for: 1) the receipt and disbursement of revenue from federal, state, local, and other grants accepted by the city, 2) monetary donations to the city of Bellevue which are provided to accomplish specific purposes identified by the donors, and 3) resources greater than budget maintained in this fund until they are allocated by the council for a specific use. Separate subsidiary records are maintained to administer the individual grants accounted for in the Fund.
Year Created:	1977
Major Revenue Sources:	Federal, state and local grants; monetary donations and asset forfeitures from illegal narcotics activities originating from investigations conducted by Bellevue Police Department officers.
Major Expenditures:	Operating and capital costs for the purpose or purposes specified by the term of the grant or donor. Proceeds from asset forfeitures are restricted by state and federal guidelines and must be used for narcotics investigations and/or other law enforcement activities.
Fund Custodian:	Various Departments
Reserve Policy:	NA
Other Notes:	None



Fund Descriptions

Park Maintenance & Operations Reserve Fund - 1220

Fund Type:	Special Revenue
Fund Description:	The Park Maintenance & Operations Reserve Fund accounts for voter approved Parks property tax maintenance levies that were collected prior to project completion. These funds are dedicated to maintain and operate Park projects approved by Bellevue voters in 1988 and 2008
Year Created:	1988
Major Revenue Sources:	Interest earnings, property taxes.
Major Expenditures:	The primary expenditure budgeted in this Fund is a transfer of interest earnings to the Parks Enterprise Fund for maintenance and operation of the Bellevue Aquatics Center. (1988 Levy project).
Fund Custodian:	Parks & Community Services
Reserve Policy:	Reserve balances are restricted for the maintenance and operating costs of specified city park facilities, and may only be expended with Council authorization.
Other Notes:	None



Fund Descriptions
Parks Enterprise Fund - 1430

Fund Type:	Special Revenue
Fund Description:	The Parks Enterprise Fund accounts for the services that are provided by the Enterprise Services Program including golf, tennis, aquatics, adult sports, and facility rentals. These programs are primarily supported through user fees.
Year Created:	1995
Major Revenue Sources:	Fees and charges for Enterprise Services Program activities.
Major Expenditures:	Operating and capital costs of the Enterprise Services Program.
Fund Custodian:	Parks & Community Services
Reserve Policy:	The reserve balance target is two months of operating expenses. Reserves above target will be dedicated to future operating and/or capital projects in the Enterprise Services Program.
Other Notes:	None



Fund Descriptions

Sewer Utility Fund - 4450

Fund Type:	Enterprise
Fund Description:	The Sewer Utility Fund was established to account for the operations of the city's Sewer Utility.
Year Created:	1975
Major Revenue Sources:	Service charges; permit and developer fees; rental revenues; interest earnings; and interfund labor charges billed to Utility capital projects.
Major Expenditures:	Wholesale sewer treatment costs paid to King County-METRO; personnel; supplies; outside services; utility tax/franchise fees; and capital outlay and interfund charges necessary to support ongoing Utility operations. Operating transfers are also made to the Utility Capital Investment Fund to finance approved construction projects and contribute to the Utility's CIP Renewal & Replacement (R&R) reserve.
Fund Custodian:	Utilities
Reserve Policy:	Target minimum and maximum reserve levels for the Fund are defined by Adopted Utility Financial Policies. Reserves authorized in this policy cover Utility working capital needs, operating contingencies and a plant emergency contingency amount. The policy outlines actions to be taken to manage Utility reserve balances within authorized ranges. Under these guidelines, amounts in excess of target reserve levels should be transferred to the Utility's CIP Renewal and Replacement (R&R) reserve in a manner consistent with the Fund's Financial Policies.
Other Notes:	This Fund is part of the city's Waterworks Utility operation.



Fund Descriptions
Solid Waste Fund - 1230

Fund Type:	Special Revenue
Fund Description:	The Solid Waste Fund was established to account for administration of Solid Waste and Recycling operations.
Year Created:	1989
Major Revenue Sources:	Solid Waste contract and performance fees received under the city's contracts for garbage; grant reimbursements; and investment interest earned on fund balances.
Major Expenditures:	Annual operating costs for Solid Waste administration and contract oversight activities and Solid Waste grant expenses.
Fund Custodian:	Utilities
Reserve Policy:	No formal policy is in place for this Fund. The practice is that a portion of the reserves will be used to cover the cash flow shortages created by delay in grant reimbursements and any excess reserves will be dedicated to projects in the Solid Waste Fund.
Other Notes:	Garbage, recycling and organics collection and related billing services are provided to Bellevue residential and commercial customers through a contract with Republic Services.



Fund Descriptions

Storm & Surface Water Utility Fund - 4200

Fund Type:	Enterprise
Fund Description:	The Surface Water Utility Fund accounts for the operations of the city's Storm & Surface Water Utility.
Year Created:	1980
Major Revenue Sources:	Service charges; development review fees; interest earnings; interfund labor charges billed to Utility capital projects; and Lakemont surcharges.
Major Expenditures:	Personnel; supplies; outside services; utility taxes; and capital outlay and interfund charges necessary to support ongoing Utility operations. Operating transfers are also made to the Utility Capital Investment Fund to finance approved construction projects and to contribute to the Utility's CIP Renewal & Replacement (R&R) reserve.
Fund Custodian:	Utilities
Reserve Policy:	Target minimum and maximum reserve levels for the Fund are defined by Adopted Utility Financial Policies. Reserves authorized in this policy cover Utility working capital needs, operating contingencies and a plant emergency contingency amount. The policy outlines actions to be taken to manage Utility reserve balances within authorized ranges. Under these guidelines, amounts in excess of target reserve levels should be transferred to the Utility's CIP Renewal and Replacement (R&R) reserve in a manner consistent with the Fund's Financial Policies.
Other Notes:	This Fund is part of the city's Waterworks Utility operation.



Fund Descriptions

Unemployment Compensation Fund - 5230

Fund Type:	Internal Service
Fund Description:	The Unemployment Compensation Fund was established by city Ordinance No. 2472 to account for the city's unemployment compensation self-insurance program. The purpose of the Fund is to reimburse the State's Employment Security Department for unemployment benefits paid to eligible individuals, and to maintain reserves for the payment of future claims.
Year Created:	1977
Major Revenue Sources:	The primary revenues for this Fund consist of premiums collected from city departments and investment earnings.
Major Expenditures:	The sole expenditure item in the Fund is reimbursement to the state for unemployment benefits paid to former City of Bellevue employees.
Fund Custodian:	City Attorney's Office
Reserve Policy:	Reserves are funded equal to the amount budgeted for benefit payments. Excess reserves will be used to reduce fluctuation in premium amounts or be refunded to contributing funds.
Other Notes:	This Fund tends to fluctuate with regional unemployment levels.



Fund Descriptions

Utility Capital Investment Program Fund - 4690

Fund Type:	Enterprise
Fund Description:	The Utility Capital Investment Program Fund was established to account for Water, Sewer, and Storm & Surface Water Utility capital improvement projects and to accumulate funds (in the Renewal & Replacement (R&R) Accounts) for future replacement of infrastructure.
Year Created:	1983; the R&R Accounts were created in 1995.
Major Revenue Sources:	Operating transfers from the three Utility operating funds; trust fund loan or bond proceeds for debt issued to construct specific capital projects. The R&R Accounts are supported with operating transfers, capital recovery charges, direct facility charges, one-time revenues (e.g., sale of assets) and interest earnings.
Major Expenditures:	Right-of-way or land acquisition costs; engineering contracts; construction contracts; and interfund charges for project management/technical support provided to the project by Utility operating fund personnel. R&R funding is only for renewal and replacement projects.
Fund Custodian:	Utilities
Reserve Policy:	Target minimum and maximum reserve levels for the Fund are defined by Adopted Utility Financial Policies. Reserves authorized in this policy cover Utility working capital needs, operating contingencies and a plant emergency contingency amount. The policy outlines actions to be taken to manage Utility reserve balances within authorized ranges. Under these guidelines, amounts in excess of target reserve levels should be transferred to the Utility's CIP Renewal and Replacement (R&R) reserve in a manner consistent with the Fund's long-range financial plan.
Other Notes:	None



Fund Descriptions

Water Utility Fund - 4440

Fund Type:	Enterprise
Fund Description:	The Water Utility Fund was established to account for the operations of the city's Water Utility.
Year Created:	1975
Major Revenue Sources:	Service charges; interest earnings; development review fees; water meter connection charges; rental revenues; and interfund labor charges billed to Utility capital projects.
Major Expenditures:	Water purchases from the Cascade Water Alliance to supply the Bellevue service area; personnel; supplies; outside services; utility tax/franchise fees; and capital outlay and interfund charges necessary to support ongoing Utility operations. Operating transfers are also made to the Utility Capital Investment Fund to finance approved construction projects and to contribute to the Utility's CIP Renewal & Replacement (R&R) reserve.
Fund Custodian:	Utilities
Reserve Policy:	Target minimum and maximum reserve levels for the Fund are defined by Adopted Utility Financial Policies. Reserves authorized in this policy cover Utility working capital needs, operating contingencies and a plant emergency contingency amount. The policy outlines actions to be taken to manage Utility reserve balances within authorized ranges. Under these guidelines, amounts in excess of target reserve levels should be transferred to the Utility's CIP Renewal and Replacement (R&R) reserve in a manner consistent with the Fund's Financial Policies.
Other Notes:	This Fund is part of the city's Waterworks Utility operation.



Fund Descriptions

Workers' Compensation Fund - 5220

Fund Type:	Internal Service
Fund Description:	The Workers' Compensation Fund was established by City of Bellevue Ordinance No. 2437 to account for the city's workers' compensation self-insurance program. The purpose of the Fund is to pay benefits to injured workers and to maintain reserves for the payment of future claims, as well as to fund loss prevention activities and safety programs.
Year Created:	1977
Major Revenue Sources:	The primary revenues consist of premiums collected from city departments and investment earnings.
Major Expenditures:	The major expenditures are for worker claims, safety programs, and to fund administration costs.
Fund Custodian:	City Attorney's Office
Reserve Policy:	Fund reserves at recommended actuarial rate plus a 70% confidence level for risk margin. Excess reserves are either maintained in the Fund or refunded to contributing funds.
Other Notes:	None