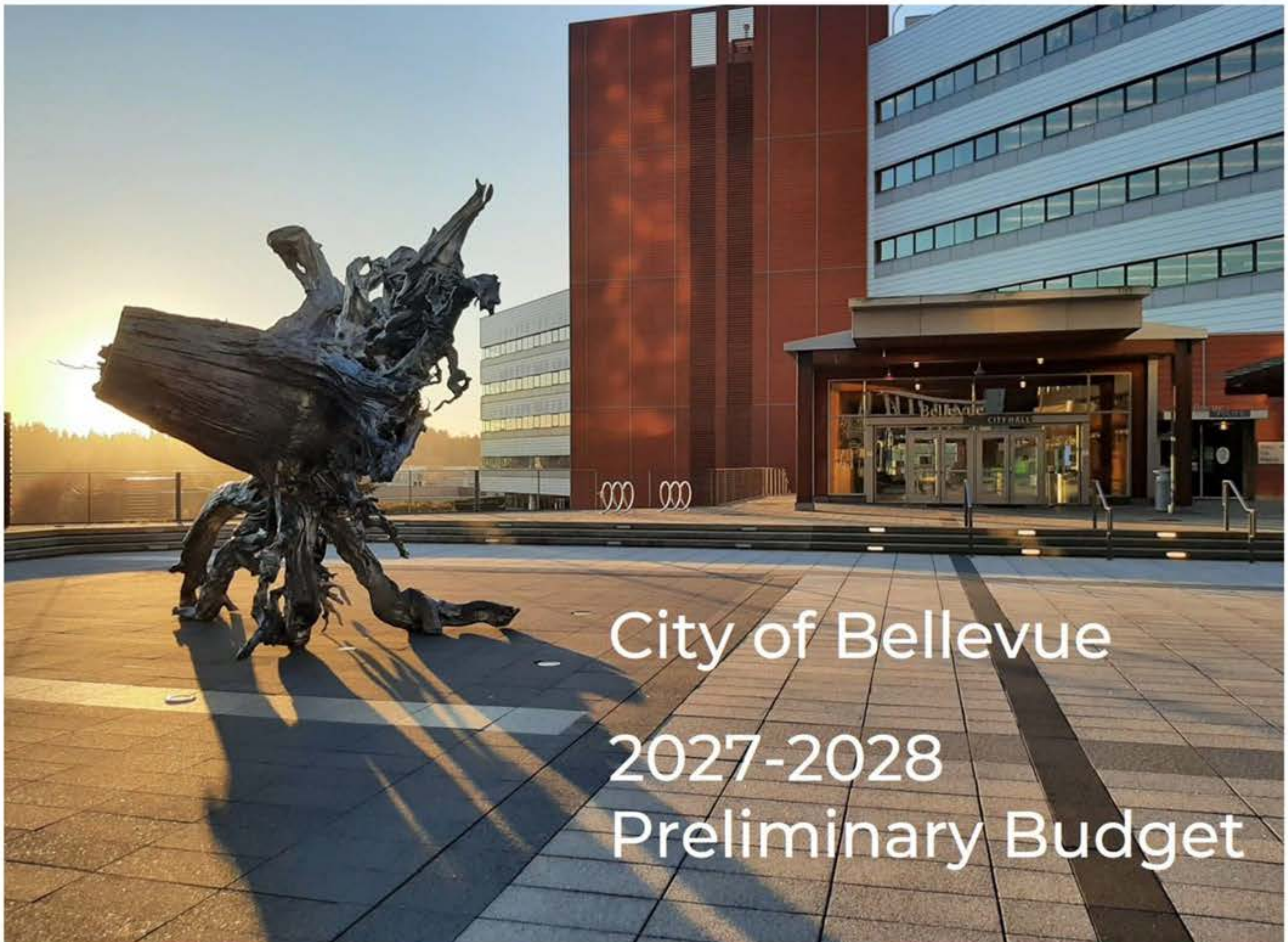

City of Bellevue

2027-2028 Preliminary Budget

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Accessibility Statement

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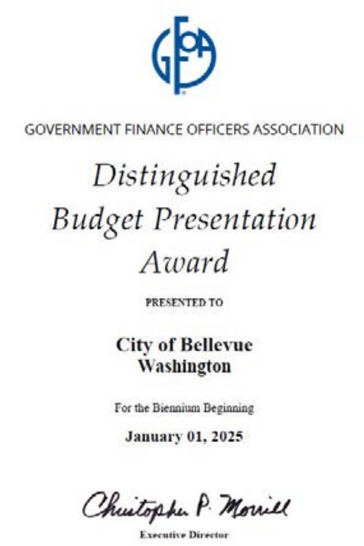
GFOA's Distinguished Budget Presentation Award

The City of Bellevue has been awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association every biennium going back to the 2003-2004 Adopted Budget. The award strives to provide the latest best practices in public budgeting as the budget book evolves as a policy document, financial plan, operations guide and communication device.

> " Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.
> **- Government Finance Officers Association**



The Distinguished Budget Presentation Award, presented to the City of Bellevue for the biennium beginning January 1, 2025.

Acknowledgements

City Council

Mo Malakoutian, Mayor Position 3

Dave Hamilton, Deputy Mayor Position 7

Vishal Bhargava, Councilmember Position 1

Naren Briar, Councilmember Position 2

Jared Nieuwenhuis, Councilmember Position 4

Claire Sumadiwirya, Councilmember Position 5

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A Special Thanks To

The Leadership Team

The Packaging & Evaluation Teams

Fiscal Managers & Staff

Proposal Writers

The City of Bellevue's Boards, Commissions & Departments

Chapter 1. Introduction

The Introduction chapter provides a comprehensive overview of the City of Bellevue's budget process and priorities. It includes an official transmittal letter, a summary of key budget elements, and background on the City's governance, demographics, and strategic direction. Additionally, this chapter highlights how the City engages with the public and integrates equity into its financial decision-making.

A. Transmittal Letter

The Budget Transmittal Letter presents the City Manager's message on the 2027-2028 Budget and the 2027-2032 CIP Plan to the Mayor, Councilmembers, residents and other stakeholders. The City Manager’s transmittal letter highlights priorities and issues for both operating and Capital Improvement Program (CIP) budgets.

B. Executive Summary

The Executive Summary presents a high-level summary of the key components of the 2027-2028 Budget. It covers key budget highlights, a snapshot of revenues and expenditures, and the guiding principles behind the City’s financial strategy.

C. Financial Plans

Per the City's updated Comprehensive Financial Policies (see appendix 6c, section 3.6), Financial Plans are documents that align the financial resources available (or needed) to achieve anticipated results.

D. About Bellevue

About Bellevue offers an overview of Bellevue’s government structure, including its form of government, advisory boards, and commissions. It also details the City’s location, population, business climate, and demographic makeup, all of which play a critical role in shaping fiscal priorities.

E. Council Vision and Strategic Target Areas

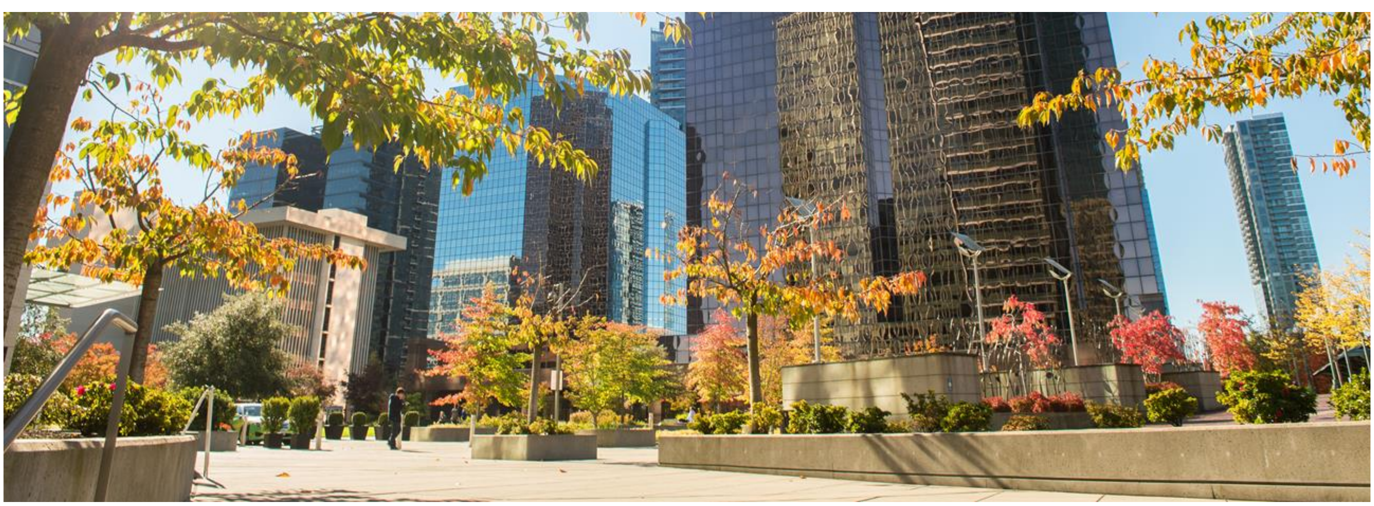
This section outlines the City Council’s vision and its alignment with the Strategic Target Areas (STA). It provides an overview of the operating and capital investment budgets by STA, along with Key Community Indicators and Key Performance Indicators that track the city’s progress in each target area.

F. Public Outreach Summary

The Public Outreach Summary section presents an overview of the stakeholder engagement and outreach process leading up to the adoption of the 2027-2028 Budget.

G. Equity in Budget Decision Making

This section explains how Bellevue integrates equity into its budget decisions, featuring highlights from the Budget Equity Toolkit, department-specific accomplishments, and the City's broader equity ecosystem. It also outlines the city's citywide accomplishments and next steps to further promote equitable budgeting practices.



Downtown Bellevue in fall, with autumn-colored trees in the foreground and reflective skyscrapers in the background.

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Transmittal Letter

Dear Honorable Mayor Malakoutian, Deputy Mayor Hamilton, and members of the City Council:

Today, I am transmitting my Preliminary 2027-2028 Budget to the City Council. The Preliminary Budget represents the city's proposed revenue and spending plan for the next two years. It totals $2.3 billion and is balanced across all funds. Bellevue continues to hold many strengths and assets, making it a place where people can live, work and thrive. The city is a resilient and desirable community with strong values of stewardship and long-range planning, active community participation, high quality of life and a vibrant business environment. This Preliminary Budget honors and maintains those key values.

As we prepared this year for the 2027-2028 budget process, the city worked first and foremost to maintain the stability of our services. Further, city leaders reviewed existing funds to identify opportunities to reduce spending and reallocate some resources in support of programs the Bellevue community values. This budget process also included activating reserve dollars for appropriate investments and providing an opportunity to accelerate infrastructure investments to support our city's livability and growth. More details on this approach are included in the budget process section of the budget book. These approaches, along with targeted investments of one-time dollars, allowed the continuation of many successful services and programs that were piloted and well received in the last biennium.

Our tax revenues are stabilizing, but the broader economic environment remains challenging, particularly with the June 2026 CPI-W for the Seattle-Tacoma-Bellevue region rising 3.8% over June 2025. For the upcoming budget cycle, and reflected in the preliminary budget proposal, this means any new investments in city services and programs are modest and primarily aimed at maintaining ongoing programming.

The Preliminary 2027-2028 Budget proposal includes only one tax adjustment: a 1% increase in the small portion of property tax bills collected by the city. While on its own, this 1% adjustment on a portion of property taxes does not keep pace with the underlying cost increases in goods and staffing, it is part of our overall policy approach to thoughtful, balanced, and stable long-term financial resources, while being sensitive to the impacts of taxes on our community members and businesses.

With the theme of maintaining stability and positioning the city for growth in the future, the Preliminary Budget supports many targeted investments or enhancements in key city services. Notable examples include:

- Streamlining the permitting process with technology and end-to-end process improvements
- Helping KidsQuest Children's Museum relocate and expand
- Further advancing Bellevue's Economic Development Plan
- Making the Keep Bellevue Beautiful program a part of the city's ongoing services
- Continuing our partnership supporting Bellhop shuttles
- Expanding the city's Innovation Exchange program
- Continuing the Neighborhood Enhancement Program
- Supporting our traffic safety and transportation management efforts with new projects and investments
- Funding the construction of the Grand Connection Crossing
- Civic Center planning to activate an urban center, bridging the Wilburton and Downtown neighborhoods
- Long-term planning for fire station facilities and Fire Station 6 replacement
- Continuing investment in our parks and greenspace maintenance
- Expanding our bill assistance program within Utilities to provide some rate relief to at-risk populations
- Partnering with the state and Bellevue College Foundation to support the Bellevue Promise program to bring college tuition within reach for more Bellevue community members
- Pursuing further investments in affordable housing partnerships
- Conducting a building decarbonization study

- Establishing a partnership with WA Builds for a revolving loan fund for home and small commercial building decarbonization investments

The $2.3 billion biennial budget includes $964.2 million in the General Fund, $750.9 million in Enterprise Operating and Capital Funds, $57.5 million in a Debt Service Fund, $375.9 million in the General Capital Improvement Program Fund, $43.5 million in an Equipment Rental Fund, and $98.8 million in Special Revenue Funds.

In addition to the Preliminary 2027-2028 Budget proposal, I have also provided an opportunity for you to consider supplemental new transportation revenues – specifically linked to our Comprehensive Plan growth and neighborhood livability goals.

Public input that informed this proposal came through public meetings, outreach on city projects, direct communications, surveys, and other tools. The city also developed new information shared with the community this year in the form of a Budget 101 program and other materials to help people learn about and give feedback on our budget process. Additional opportunities for public comment are available prior to the council's final action on the budget, including a second public hearing Sept. 15, a general question and answer session Sept. 30, and a third public hearing Oct. 27.

On Sept. 15, the Preliminary 2027-2028 Budget and Executive Summary will be available, and the Budget Office staff and I will provide an overview to the City Council. Staff will provide the council with a comprehensive review of important areas of the budget through a series of public study session briefings over the next several weeks before the council considers action in November. It is important to note that the preparation of this budget reflects the work of our highly skilled, dedicated employees who are committed to delivering quality services as part of a high-performance government. I want to thank the staff of the Budget Office, our staff evaluation and packaging teams, the members of the City Manager's Office, the Leadership Team, department fiscal managers, and every employee who contributed to the process of developing the preliminary budget.

It is my privilege to present to you this preliminary budget proposal, which positions us to be nimble and future-focused, while being grounded in our commitment to stewardship and responsible investment practices, for which we are known. This budget delivers on our commitments, advances our priorities and sets the foundation for a prosperous and equitable future in Bellevue.

Sincerely,

Diane Carlson City Manager

Executive Summary

Introduction

The City of Bellevue's 2027-2028 Preliminary Budget is being presented in a period of continued stabilization for the city. Development activity, which has helped the city weather recent volatility, is projected to continue growing in the near future as Bellevue expands, consistent with the city's Comprehensive Plan. Despite the economic uncertainty, Bellevue is optimistic about revenues moving positively towards historical norms. This stabilization will support the city's long-term spending ability in upcoming periods of expected community growth.

During the 2025-2026 biennium, the city's investments were scaled to meet the challenges of a growing and urbanizing city while coming out of a period shrinking tax revenues. Even still, the city heard requests for increased investment in areas such as human services, environmental stewardship and transportation. This budget, produced in an incremental budgeting year, proposes to continue existing services and programs with targeted investments in infrastructure to support anticipated growth.

The 2027-2028 Preliminary Budget continues the city's prior investments, including internal operations to support the smooth delivery of services. It also strategically invests in forward-focused efforts like planning, increasing capacity and transformative projects that will ensure the city is positioned to grow alongside its residents, businesses and visitors.

Bellevue Snapshot

Demographics

- 2026 Population: 158,300
- 2024 Population of Color: 106,852
- 2024 Foreign-born Population: 77,092
- 2024 Median Household Income: $161,194

Working In Bellevue

- 2024 Jobs: 157,479
- 31.2% of Employed Bellevue Residents Work in Tech, Engineering & Science
- 24.5% of Bellevue Jobs are in Management, Business, and Finance
- 10.31% of Bellevue workers are Bellevue residents, 20.08% are Seattle residents

Commuting in Bellevue

- Typical 2024 Commute Duration: 24 minutes
- Population within a Frequent Transit Network: 38.3%
- 2024 Car-Free Households: 9.5%

Thriving in Bellevue

- Residents with a Reported Disability (2024): 9.1%
- Residents Older than 25 having Educational Attainment at the following levels:
  - High School: 95.3%
    - King County 93.6%, National, 89.9%
  - Bachelors: 75.1%
    - King County 57.9%, National, 36.8%
  - Graduate Degree: 39.8%
    - King County 25.4%, National 14.7%
- Percent of Residents in Poverty: 7.2%
  - Children: 9.7%
    - King County 9.7%, National 16.1%
  - Seniors: 8.6%
    - King County 9.3%, National 10.8%

For more Community Data please visit Community Data | City of Bellevue (bellevuewa.gov)

Total 2027-2028 Expenditure $2.3B

General Fund

$964.2M

The General Fund supports most of the direct services to the community, including police, fire, parks, community development and transportation.

It also funds administrative operations, such as legal, city management, finance and customer services, among others.

Enterprise Operating & Capital Funds

$750.9M

Enterprise funds are financed and operated like a private business. In Bellevue, enterprise funds include utilities for solid waste, water, sewer as well as storm and surface water, and Development Services.

General Capital Improvement Program Fund

$375.9M

The General Capital Improvement Program Fund provides major public facility improvements for items such as parks development, roadways, sidewalks, fire stations and major maintenance.

Equipment Rental Fund

$43.5M

The Equipment Rental Fund provides a dedicated source of funding for assets that sustain city operations such as the city's vehicle fleet, facilities and IT equipment.

Debt Service Fund

$57.5M

The Debt Service Fund is a dedicated fund to budget for and pay for the city's debt.

Special Revenues Funds

$98.8M

The Special Revenue Funds are governmental funds used to account for revenues that are restricted or committed to specific programs, services or activities. This includes the Restricted Special Purpose Fund and the Operating Grants & Donations Fund.

2027-2028 Operating Budget Highlights

High-Performance Government

- Investments in resources to maintain current service levels.
- Creation of a new predevelopment program to streamline new projects.

Vibrant Economy

- Funds programs in workforce development, entrepreneurship, and small business support to add focus on small and mid-sized businesses.
- Increased funding for Innovation in the city.
- Resources for expanding and relocating KidsQuest Children's Museum.

Safe & Efficient Transportation System

- Funds protecting and maintaining the city's transportation system and sustaining current levels of service.
- Expanding the speed camera program.
- Implementing a curb management program.
- Investing resources into shared micromobility.

High-Quality Built & Natural Environment

- Continuing access to affordable housing funding and available funding for affordable housing permit refunds.
- Invests in Civic Center Planning.
- Creates a system to help navigate the permit process.

Community Safety & Health

- Staffs enhanced emergency preparedness and disaster recovery outreach, particularly focused on reaching historically underserved communities.
- Additional probation staffing.
- Expansion of the Utility Bill Assistance Program.
- Additional staffing for fire prevention inspection.

Thriving People & Communities

- Funds the Human Services Strategic Plan and support of Human Services Commission recommendations.
- Continues homelessness prevention outreach and safe parking programs.
- Adds funding for a new Bellevue Promise Program.

2027-2032 Capital Improvement Program (CIP) Plan Highlights

General

- Continued investment in the city's Business Transformation projects.
- Creation of a new predevelopment program to streamline new projects.

General Municipal Facilities

- Further refine planning, design and construction for the comprehensive City Hall remodel.
- Expand and improve electric vehicle infrastructure at City Hall.
- Continue to fund major maintenance at City Hall and the Bellevue Service Center.

Grand Connection

- Finish planning and begin construction on the I-405 Non-Motorized Crossing project.

Parks & Community Services

- Construct a new Parks operations and maintenance facility.
- Finish design and begin construction on the Meydenbauer Bay Park Phase 2 project.
- Continue to renovate, replace or refurbish the city's existing park infrastructure.

Public Safety Facilities

- Finish design work and begin construction for rebuilding Fire Station 5.
- Expand electric vehicle infrastructure at the city's public safety facilities.
- Continue to fund major maintenance at the city's public safety facilities.

Transportation Mobility & Safety

- Enhance vehicle mobility through smart mobility technology and key intersection improvements.
- Invest in neighborhood mobility, traffic calming and safe routes to school.
- Increase pedestrian and bike mobility connections to close system gaps.
- Fund the next phase of construction for the Mountains to Sound Greenway and West Lake Sammamish Parkway major projects.
- Preserve and reconstruct existing transportation infrastructure across the city.

Utilities - Sewer

- Acquire land for a future maintenance and operations yard.
- Continue replacing aging sewer pump station and force main infrastructure.

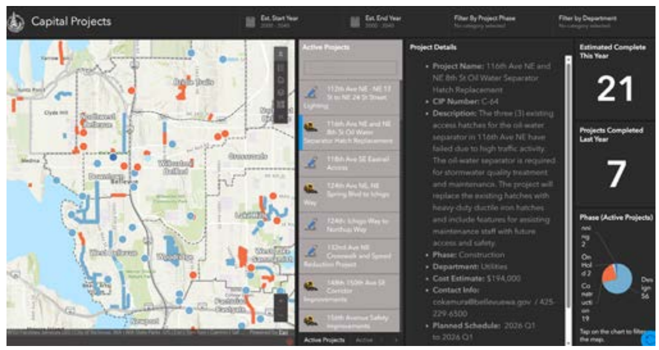
Utilities - Water

- Increase drinking water storage capacity for Downtown, BelRed and Wilburton.
- Continue replacing aging water main pipeline infrastructure.

Utilities - Storm & Surface Water

- Reduce or eliminate flooding through the flood control program.
- Continue repairing or replacing aging storm water conveyance infrastructure.

City worker smooths out concrete with trowel.



A preview of the City of Bellevue's Capital Projects Dashboard.

What Guides the Budget?

Every two years the city engages in a process over more than a year to utilize financial best practices and take in feedback from Bellevue residents, businesses and city staff to develop a budget that is aligned with the City Council's vision for the city and reflective of the city's core values of:

- Exceptional Public Service
- Stewardship
- Commitment to Employees
- Integrity
- Innovation
- Diversity, Equity and, Inclusion

The following sections outline those efforts.

High-Performance City

The city has surveyed its residents since 1998, and businesses since 2015. The surveys are important tools to ensure businesses and residents can assess the effectiveness of city services through the results of statistically valid surveys, conducted to ensure the city hears from a cross-section of the population it serves.

Survey results show that people and businesses who call Bellevue home are very satisfied with their city, their neighborhoods, and delivery of municipal services.

The below graphic shows what residents report as their biggest budget priorities.

Budget Category or Area of Priority from Budget Survey (% Prioritized)

Creating a resilient and secure place where all people feel safe, valued and welcome.	21.30%
Being a livable city with world-class places to live, work, play and learn.	20.59%
Creating and maintaining a sustainable, reliable, predicable, clean and safe transportation system.	17.65%
Ensuring a well-managed and accountable government that delivers on the Council's Vision and city services.	17.27%
Being a city where innovation thrives and culture blossoms.	11.76%
Fostering an equitable and caring community where everyone can thrive and belong.	11.43%

Survey results highlighting what residents have told us are their most important priorities for the budget.

> "Most Bellevue respondents (82%) say that the overall quality of City Services exceed or greatly exceeds their expectations" **-2026 Budget Survey**

Staff Process

The process for developing this budget was consistent with core past practices for developing the city's operating budget and CIP. However, there have been enhancements central to bringing valuable perspectives and analysis to how the preliminary budget delivers on prior commitments, the city's Strategic Target Areas and the council's Policy Priorities. As has been the case in prior budget processes, an evaluation team of staff participated in an evaluation exercise to examine the changes requested by departments which included existing services, current service adjustments including changes to scope or level of services as well as potential new services and pilots. Next, a separate staff working group of cross-functional subject matter experts packaged the evaluation team's feedback into packages for the city's leadership team, who provided a recommendation to the city manager. These staff efforts were designed to test the assumptions and trade-offs made in the department requests to ensure the requests are feasible within the city's resources, capacities and priorities.

Additionally, this budget process started the process of integrating adopted functional plans into the budget. This process started with four functional plans (Diversity Advantage Plan 2035, Sustainable Bellevue Plan, Affordable Housing Plan, and Economic Development Plan). Staff identified budget elements that aligned with these functional plans and have linked them back to the objectives of the respective functional plans.

Financial Strategy Guiding Principles

On a biennial basis, city staff engage with the council before the budget process to provide an overview of economic and financial conditions of the city and highlight financial policies for discussion. In this biennium, staff engaged in a review of the city's Comprehensive Financial Policies. The CFP serves as the overarching guidance for city staff and is the basis for administrative policies developed by the city and include the following:

Transparency

Understanding the city's resources and financial "rules of the road" is critical for the council, the public and staff to effectively engage with and hold accountable the work of the city. While comprehensive, the city's financial strategy should be understandable and clearly aligned with the city's priorities.

Stewardship

As core values of the city, Stewardship and Integrity should be central to the city's financial strategy. Stewardship both aligns the city resources with the priorities of the city (as articulated through the Strategic Framework) and safeguards the city's resources with diligent oversight and strategic planning. Similarly, integrity serves as the ethical foundation with an emphasis on responsibility, truth, open communication and compliance with applicable regulations and statutes.

Professionalism

Grounding the financial strategy in industry best practices and a unified standard will drive towards advancing the city's outcomes. Staying apprised of, applying and reinforcing best practices is central to a sound financial strategy.

Balanced Risk Profile

Risk is part of any financial picture and placing the public's resources at some level of risk is unavoidable. However, managing those risks within our established risk tolerance through reasonable enterprise risk management approaches must underly the financial strategy. With risk comes opportunities, and the financial strategy should reflect the balancing of risk reduction and mitigation with opportunities which provide reasonable near and long-term benefits.

Nimble

The city's financial strategy should be adaptable and actionable within the evolving challenges including regular evaluation to identify possible improvements and appropriate adjustments. Serving as a living strategy, the financial strategy should be responsive to broader environmental conditions and provide actionable information to the council, the public and staff.

Comprehensive Financial Policies Update

Refinement of the city's ***Investment Prioritization Waterfall*.** The waterfall, while a guide, provides discretion and flexibility between prioritization levels that will be justified to Council as part of any budget or budget amendment process. It is not intended to serve as a mathematical formula for allocating the city's resources and spending.

Investment Waterfall in Order of Priority

Debt

Meet all financial obligations to creditors.

Current Operations & Maintenance

Maintain (and replace) the city's assets and services of the current financial plan to industry standard levels of service which include:

- Funding Major Maintenance to support lifecycle capital planning.
- Meeting and replenishing reserve and contingency requirements.
- When possible, maintaining the city's assets and services at specified levels and benchmarked against relevant industry standards/best practices.

Planned New Investments

Utilize the planned resources to implement the capital investments and operations, as anticipated through long-range planning and growth planning in the waterfall being delivered.

Growth Planning

Financially plan for operations and infrastructure, including land acquisition, to meet planned and approved growth as represented in the Long-Range Facility Master Plan. Planning for growth also includes the deposit of Capital Recover Charges and Direct Facility Charges into the Utility long-term capital replacement reserve to ensure growth (new customers connecting to utility systems) pays for capital infrastructure capacity to accommodate growth.

New Pilot and Service Delivery Demonstrations

Invest in new or pilot programs, services, and assets in support of emerging priorities.

Total Revenues

The following table provides a summary of the city's expected revenues by source and type for the 2027-2028 biennium. For more details, please see Section 3b. Resources & Revenues.

2027-2028 Revenues by Source & Type | $2.2B

2027-2028
$2.2B
100% of total

2027
$1.0B
100% of total

2028
$1.1B
100% of total

| Sorted By(2027-2028) | Broken down by Source

2027-2028 Revenues by Source & Type

Source	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Taxes	$784,300,553.47	$381,819,739.97	$402,480,813.52	36.2%	36.44%	35.98%
Charges for Goods/Services	$681,320,008.98	$329,220,614.95	$352,099,394.05	31.45%	31.42%	31.48%
Other Finance Sources	$284,666,418.77	$127,652,202.79	$157,014,215.97	13.14%	12.18%	14.04%
Miscellaneous Revenues	$227,630,080.52	$111,790,349.06	$115,839,731.46	10.51%	10.67%	10.36%
Intergovernmental Revenues	$139,261,907.51	$73,363,584.77	$65,898,322.74	6.43%	7%	5.89%
Licenses And Permits	$33,980,453.33	$16,622,427.98	$17,358,025.34	1.57%	1.59%	1.55%
Fines And Forfeits	$14,808,836.24	$7,226,607.80	$7,582,228.44	< 1%	< 1%	< 1%
Enterprise Gain/Other Income	$394,407.63	$197,154.53	$197,253.11	< 1%	< 1%	< 1%

For a more interactive experience and detailed information, please explore the web version of the budget book.

Utilities Rates

The Utilities Department's requested budget includes 2027-2028 rate increases necessary to ensure Bellevue continues to deliver safe and reliable drinking water, sewer, storm and surface water services that are critical and essential to our community. Bellevue's utility rates remain competitive and will continue to be competitive, supported by the city's proactive approach to plan for infrastructure renewal and replacement.

Key Rate Drivers

Operational efficiency and prudent management of the utilities' financial resources have been and will continue to be priorities. The following are the key drivers of the 2027-2028 utility rate increases:

Wholesale Cost Drive Rate Increases

The costs for wastewater treatment services and water supply are determined by King County and the Cascade Water Alliance, respectively. These services represent the largest cost centers for Bellevue's sewer and water utilities. Increases in these costs will result in a 4.6% increase in 2027 and a 4.8% increase in 2028 to Bellevue customers' total utilities bill as shown in this section.

Aging Capital Infrastructure

Utilities owns, operates and maintains over $10 billion of infrastructure assets across the three piped utilities, including over 1,600 miles of pipeline to provide clean and safe drinking water; safely convey wastewater away from homes and businesses; and safely manage storm water runoff to protect property and the environment. This infrastructure was primarily constructed in the 1950s and 1960s and much of the system is well past midlife.

As the infrastructure ages, it becomes less reliable, and more failures occur. As a result, the cost to operate, maintain, rehabilitate and replace infrastructure assets increases. System renewal is and will continue to be the most significant driver of the Utilities Capital Improvement Program. Rate increases are necessary to fund capital investments in order to sustain current service levels to the community.

Inflationary Cost Pressure

As part of the budget development process, Utilities has evaluated its base funding requirements and right-sized expenses following recent years of higher inflationary pressures. However, the department is unable to fully absorb rising costs for the 2027-2028 biennium. Inflationary impacts are anticipated from increased operations and maintenance, and city support service costs (e.g., insurance, facilities).

Proposed Utility Rate Increases (2027)

	Water	Sewer	Storm Water	Total
Wholesale	3.1%	6.5%	N/A	4.6%
Local	3.6%	3.6%	6.0%	3.9%
Total	**6.7%**	**10.1%**	**6.0%**	**8.5%**

Proposed Utility Rate Increases (2028)

	Water	Sewer	Storm Water	Total
Wholesale	3.3%	6.7%	N/A	4.8%
Local	3.4%	3.4%	6.0%	3.8%
Total	**6.7%**	**10.1%**	**6.0%**	**8.6%**

Development Services Fees, Rates & Forecast

The 2027-2028 Preliminary Budget includes routine adjustments in the development services rates and fees that reflect:

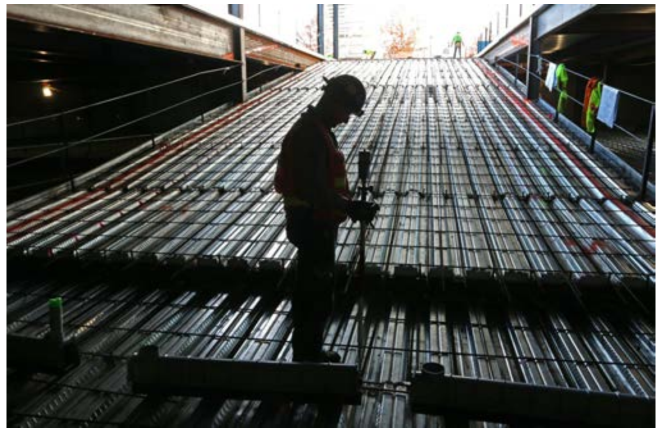
- Updated hourly rates and flat fees,
- Building permit fees reflecting increases in inflation (CPI-W), and
- An adjusted 2026 valuation table including the Washington State modifier.

These annual adjustments to the cost of the city's development services reflect a full-cost recovery financial model that is predictable, regionally competitive and commensurate with the services provided by the city. Predictability and stability are core principles to ensure that the Development Services line of business sustains reliable service through the ups and downs of the economy.

Background

The ongoing success of the Development Services line of business requires quick responses to shifts in workload, performance, or revenues generated from permit fees as Bellevue travels through development cycles. When business activity is increasing, it is critical to respond quickly by adding staff and consultants to maintain timelines that ensure developers are not hindered in their ability to secure financing and move projects forward. When business activity decreases, it is also important to make measured reductions in costs and staffing to protect the financial health of the development services function. At all times it is vital to retain a basic level of skills, qualifications and capacity needed to respond to all aspects of development services.

Development interest in Bellevue has remained strong with several major commercial and multi-family residential projects in the development review pipeline. However, economic factors such as lower rent prices, high interest rates, and high construction costs contributed to fewer major projects starting construction over the past year. The major project development activity forecast is expected to continue at this slower pace until economic factors reach a more desirable state for developers.



While the slowdown has been somewhat buffered by a high pace of development permit applications in other sectors, it has caused Development Services to focus more attention on continuous improvement efforts such as working with the Bellevue Development Committee to identify and prioritize opportunities to streamline and improve the permitting process.

Development Services reserve funds were established to provide the revenue and policy basis for making changes in staffing and resource levels (both up and down) and to insulate the General Fund from dramatic resource demand swings associated with development cycles. The reserve funds also allow all functions to respond in advance of forecast workload changes to continue to meet performance targets.

Development Services is a line of city business that must adjust to development cycles and operate within a revenue stream primarily generated by permit fees. Each year an internal cost of service study is initiated using tools that assess service levels, financial performance, and forecast changes in development activity. The internal analysis and resulting fee adjustments are essential to sustaining service levels, maintaining revenues that are adequate to support the operation, and ensuring fees are competitive in our region.

Proposed Hourly Rates and Fee Adjustments

The proposed fee changes reflect the results of the cost of services study. Rates are adjusted annually to ensure that fees keep pace with the cost of providing services and to sustain adequate resources to meet demand through development cycles.

Permit fees collected to support Development Services follow two primary approaches: hourly rates based on the staff time needed to complete permit review and inspections, and fees based on the calculated value of the permitted work. The hourly rate adjustments for land use, fire, transportation and utilities plan review and inspection reflect cost increases above inflation and include the total cost such as staffing, citywide overhead, facilities, technology services and administrative services. The proposed increases also include the implementation of a new salary structure and pay plan for non-represented employees.

The annual fee update analyzes costs associated with delivering development review and inspection services and maintaining alignment with fees charged for those services and the established cost recovery policies. Hourly rates are charged for land use, transportation, utilities and fire review and inspection services. Building permit fees supporting building review and inspection services are based on the estimated project value. The proposed adjustments to hourly and building permit fees are provided in this section.

Function	2026 Adopted	2027 Proposed	% Change in Rate
Land Use Review	$304	$333	9.5%
Fire Review & Inspection	$227	$248	9.3%
Transportation Review & Inspection	$264	$289	9.5%
Utilities Review & Inspection	$216	$236	9.3%

Permit fees supporting building review and inspection services are based on the estimated construction value. The following adjustments are proposed for building permit fees:

- Adopt the updated building valuation data (BVD) table published by the International Code Council (ICC) to reflect the change in construction valuation from August 2025 to August 2026. *Values derived from the BVD tables are used to determine building permit fees.*
- Adjust the BVD table using the Washington State modifier of 1.12, from July 2025 to July 2026 as published by Marshall and Swift to align with Washington State construction costs.
- Adjust building review and inspection fees, including permits for electrical, mechanical, and plumbing systems, by CPI-W (3.8%).

1c. Financial Plans

Per the city's updated Comprehensive Financial Policies (see appendix 6c, section 3.6), Financial Plans are documents that align the financial resources available (or needed) to achieve anticipated results. They are expressed in multi-year terms showing anticipated revenues, expenditures, reserves and net position to support fiscally responsible planning and delivery of outcomes. These are not adopted plans but are supporting documents for the council and the public to understand the financial implications of proposed policy and service decisions. Anticipated revenues, including grants, debt and other non-recurring revenues, are identified in financial plans as part of planning and forecasting, recognizing that the longer the horizon, the less surety there is in actual revenues. Financial planning for long-term capital investment shall be based on principles that result in smooth rate transitions, maintain high credit ratings, provide financial flexibility and achieve inter-generational equity.

In 2025, the city began implementing a new Accountability and Strategic Framework. One of the major changes that resulted from this framework was to align a number of funds into the city’s General Fund. Governmental funds that in 2024 were their own major funds like the Information Technology Fund, General Self-Insurance Fund and Facilities Services Fund have been consolidated into the city’s General Fund. Another major change that resulted was the city did not appropriate reserves, per the city's updated Comprehensive Financial Policies (see appendix 6c. Comprehensive Financial Policies, 3.4 Reserve definition). In the Financial Plans below, this is reflected in the difference between Sub Balance (Fund Balance from appropriated funds) and Ending Fund Balance (Fund Balance from appropriated and unappropriated funds).

Financial Plans are attached as part of the City Council's 2027-2028 Preliminary Budget materials.

Governmental Funds

The numbers below are in thousands.

Governmental Funds by Fund

	2023-2024 Actual	2025-2026 Amended	2025-2026 Projected	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Beginning Fund Balance	**$ 360,201**	**$ 530,775**	**$ 530,775**	**$ 421,757**	**$ 316,407**	**$ 261,686**	**$ 263,946**	**$ 251,319**	**$ 269,227**
Revenues by Fund	**$ 1,300,680**	**$ 1,159,688**	**$ 1,209,733**	**$ 668,610**	**$ 711,194**	**$ 783,010**	**$ 782,193**	**$ 765,348**	**$ 758,504**
0001 - General Fund	552,474	854,475	847,975	456,631	477,652	537,351	525,772	549,592	553,576
0120 - Operating Grants & Donations	31,979	26,578	24,804	5,043	3,325	2,998	3,041	2,828	2,873
0101 - GF-Human Services	12,451	-	-	-	-	-	-	-	-
0110 - Restricted Special Purpose	30,741	52,041	60,114	34,300	35,491	36,353	37,479	38,872	40,191
0260 - Debt Service Fund	52,171	42,231	51,224	44,806	45,000	46,788	48,256	43,183	43,907
0300 - General CIP Fund	287,489	159,049	190,353	103,624	124,829	133,167	139,610	102,696	88,539
0500 - Equipment Rental Fund	42,153	22,297	23,541	24,206	24,897	26,352	28,036	28,178	29,418
0610 - Firefighters' Pension Fund	1,259	1,014	1,221	-	-	-	-	-	-
0612 - LEOFF I Medical Reserve	132	-	1,546	-	-	-	-	-	-
1220 - Park Maintenance & Operations Reserve Fund	5,846	-	-	-	-	-	-	-	-
1250 - Land Purchase Revolving Fund	3,999	2,003	8,956	-	-	-	-	-	-
1280 - Facilities Services Fund	19,338	-	-	-	-	-	-	-	-
1420 - Development Services Fund	78,984	-	-	-	-	-	-	-	-
1430 - Parks Enterprise Fund	17,682	-	-	-	-	-	-	-	-
1900 - Housing Fund	28,989	-	-	-	-	-	-	-	-
4250 - Marina Fund	1,419	-	-	-	-	-	-	-	-
5220 - Workers' Compensation Fund	7,128	-	-	-	-	-	-	-	-
5230 - Unemployment Compensation Fund	341	-	-	-	-	-	-	-	-
5240 - General Self-Insurance Fund	20,570	-	-	-	-	-	-	-	-
5250 - Health Benefits Fund	68,568	-	-	-	-	-	-	-	-

5270 - Information Technology Fund	36,969	-	-	-	-	-	-	-	-
Expenditures by Fund	**$ 1,190,230**	**$ 1,338,678**	**$ 1,318,750**	**$ 773,960**	**$ 765,914**	**$ 780,750**	**$ 794,820**	**$ 747,440**	**$ 752,664**
0001 - General Fund	549,617	866,720	860,254	470,801	493,363	511,317	545,576	567,246	567,747
0120 - Operating Grants & Donations	28,589	28,675	28,945	8,699	4,094	3,800	3,878	3,195	3,267
0101 - GF-Human Services	14,057	-	-	-	-	-	-	-	-
0110 - Restricted Special Purpose	29,902	62,622	54,895	51,597	34,429	38,001	39,129	39,758	40,903
0260 - Debt Service Fund	51,755	59,843	59,042	29,214	28,239	30,089	31,922	26,835	26,847
0300 - General CIP Fund	223,825	277,472	281,502	193,683	182,240	177,995	140,522	86,243	83,429
0500 - Equipment Rental Fund	32,047	41,282	30,558	19,966	23,550	19,549	33,793	24,163	30,471
0610 - Firefighters' Pension Fund	647	512	559	-	-	-	-	-	-
0612 - LEOFF I Medical Reserve	89	111	1,582	-	-	-	-	-	-
1220 - Park Maintenance & Operations Reserve Fund	1,473	-	-	-	-	-	-	-	-
1250 - Land Purchase Revolving Fund	4,629	1,442	1,413	-	-	-	-	-	-
1280 - Facilities Services Fund	20,526	-	-	-	-	-	-	-	-
1420 - Development Services Fund	67,683	-	-	-	-	-	-	-	-
1430 - Parks Enterprise Fund	16,808	-	-	-	-	-	-	-	-
1900 - Housing Fund	19,589	-	-	-	-	-	-	-	-
4250 - Marina Fund	1,520	-	-	-	-	-	-	-	-
5220 - Workers' Compensation Fund	6,036	-	-	-	-	-	-	-	-
5230 - Unemployment Compensation Fund	429	-	-	-	-	-	-	-	-
5240 - General Self-Insurance Fund	21,366	-	-	-	-	-	-	-	-
5250 - Health Benefits Fund	62,341	-	-	-	-	-	-	-	-
5270 - Information Technology Fund	37,303	-	-	-	-	-	-	-	-
Sub Balance	**$ 470,651**	**$ 351,785**	**$ 421,757**	**$ 316,407**	**$ 261,686**	**$ 263,946**	**$ 251,319**	**$ 269,227**	**$ 275,067**
Reserves	**$ -**	**$ 331,926**	**$ 331,926**	**$ 259,412**	**$ 234,716**	**$ 239,283**	**$ 222,090**	**$ 218,307**	**$ 229,004**
Operating Reserve	-	53,387	53,387	57,746	60,894	63,696	66,315	69,001	71,659
Capital Reserves	-	70,643	70,643	82,204	74,052	43,586	39,774	38,630	40,842
ERF Reserves	-	34,397	34,397	26,167	27,568	33,269	26,543	30,088	28,048
General	-	*18,933*	*18,933*	*15,907*	*16,513*	*22,195*	*15,048*	*17,429*	*14,498*
Development Services	-	*5,931*	*5,931*	-		-		-	
Information Technology	-	*9,533*	*9,533*	*10,260*	*11,055*	*11,074*	*11,495*	*12,659*	*13,550*
Compensation and Risk Reserves	-	22,353	22,353	22,447	20,254	20,454	20,654	20,854	21,054
Workers Compensation Reserve	-	*6,731*	*6,731*	*6,731*	*6,798*	*6,865*	*6,931*	*6,998*	*7,065*

Unemployment Compensation Reserve	-	*128*	*128*	*222*	*229*	*229*	*229*	*229*	*229*
General Self Insurance Reserve	-	*7,074*	*7,074*	*7,074*	*7,141*	*7,207*	*7,274*	*7,341*	*7,407*
Health Benfits Reserve	-	*8,420*	*8,420*	*8,420*	*6,086*	*6,153*	*6,220*	*6,286*	*6,353*
Arts Reserve	-	760	760	1,192	1,192	892	592	292	-
Long Term Planning Reserve	-	86,839	86,839	69,656	50,757	77,385	68,212	59,441	67,401
Fire	-	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*
Housing	-	*40,000*	*40,000*	*28,117*	*27,757*	*19,385*	*27,712*	*36,441*	*45,620*
Municipal	-	*1,000*	*1,000*	*21,500*	*18,000*	*53,000*	*35,500*	*18,000*	*16,781*
Parks	-	*40,839*	*40,839*	*15,039*	-	-	-	-	-
Development Services Reserves	-	63,546	63,546	-	-	-	-	-	-
Core Staffing Operating Reserve	-	*40,381*	*40,381*	-		-		-	
Pre-Paid Fees Reserve	-	*10,618*	*10,618*	-	-	-	-	-	-
Development Services Rate Offset	-	*12,548*	*12,548*	-		-		-	
Ending Fund Balance	**$ -**	**$ 19,859**	**$ 89,831**	**$ 56,995**	**$ 26,970**	**$ 24,663**	**$ 29,229**	**$ 50,920**	**$ 46,063**

Governmental Funds by Department

	2023-2024 Actual	2025-2026 Amended	2025-2026 Projected	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Beginning Fund Balance	**$ 360,201**	**$ 530,775**	**$ 530,775**	**$ 421,757**	**$ 316,407**	**$ 261,686**	**$ 263,946**	**$ 251,319**	**$ 269,227**
Revenues by Fund	**$ 1,300,680**	**$ 1,159,688**	**$ 1,209,733**	**$ 668,610**	**$ 711,194**	**$ 783,010**	**$ 782,193**	**$ 765,348**	**$ 758,504**
0001 - General Fund	552,474	854,475	847,975	456,631	477,652	537,351	525,772	549,592	553,576
0120 - Operating Grants & Donations	31,979	26,578	24,804	5,043	3,325	2,998	3,041	2,828	2,873
0101 - GF-Human Services	12,451	-	-	-	-	-	-		
0110 - Restricted Special Purpose	30,741	52,041	60,114	34,300	35,491	36,353	37,479	38,872	40,191
0260 - Debt Service Fund	52,171	42,231	51,224	44,806	45,000	46,788	48,256	43,183	43,907
0300 - General CIP Fund	287,489	159,049	190,353	103,624	124,829	133,167	139,610	102,696	88,539
0500 - Equipment Rental Fund	42,153	22,297	23,541	24,206	24,897	26,352	28,036	28,178	29,418
0610 - Firefighters' Pension Fund	1,259	1,014	1,221	-	-	-	-		
0612 - LEOFF I Medical Reserve	132	-	1,546	-	-	-	-		
1220 - Park Maintenance & Operations Reserve Fund	5,846	-	-	-	-	-	-		
1250 - Land Purchase Revolving Fund	3,999	2,003	8,956	-	-	-	-		

1280 - Facilities Services Fund	19,338	-	-	-	-	-	-		
1420 - Development Services Fund	78,984	-	-	-	-	-	-		
1430 - Parks Enterprise Fund	17,682	-	-	-	-	-	-		
1900 - Housing Fund	28,989	-	-	-	-	-	-		
4250 - Marina Fund	1,419	-	-	-	-	-	-		
5220 - Workers' Compensation Fund	7,128	-	-	-	-	-	-		
5230 - Unemployment Compensation Fund	341	-	-	-	-	-	-		
5240 - General Self-Insurance Fund	20,570	-	-	-	-	-	-		
5250 - Health Benefits Fund	68,568	-	-	-	-	-	-		
5270 - Information Technology Fund	36,969	-	-	-	-	-	-		
Expenditures by Department	**$ 1,190,230**	**$ 1,338,678**	**$ 1,318,750**	**$ 773,960**	**$ 765,914**	**$ 780,750**	**$ 794,820**	**$ 747,440**	**$ 752,664**
010 - City Attorney	10,802	13,288	12,534	7,729	8,156	8,469	8,796	9,139	9,490
020 - City Clerk	5,836	6,651	6,374	-	-	-	-		
030 - City Council	1,391	1,285	1,264	668	683	696	711	726	741
040 - City Manager	19,412	38,447	36,723	121,342	95,355	88,714	65,954	45,361	36,415
065 - Finance & Asset Management	232,911	219,301	253,875	99,572	94,330	103,441	129,585	114,759	128,950
070 - Fire	179,137	202,033	213,176	99,404	100,794	107,680	108,256	113,253	116,541
080 - Human Resources	74,334	81,333	85,565	50,537	54,693	55,325	56,280	57,259	57,724
090 - Information Technology	37,605	52,613	48,541	32,692	35,931	34,047	30,181	28,731	29,236
100 - Parks & Community Services	171,302	189,160	173,231	119,114	140,481	131,752	117,571	92,687	96,669
110 - Development Services	77,219	62,377	65,367	5,683	5,659	5,840	6,009	6,209	6,415
115 - Community Development	54,070	86,932	67,556	29,367	27,971	24,827	25,412	25,144	24,400
120 - Police	131,411	131,670	131,914	73,095	78,041	82,278	87,198	92,024	96,867
140 - Utilities	992	920	1,309	410	410	410	410	410	410
130 - Transportation	176,210	206,381	192,108	92,592	83,546	90,538	89,781	89,338	91,866
150 - Miscellaneous Non-Departmental	12,461	(5,912)	1,259	29,315	28,414	34,596	52,979	58,478	42,294
958 - Other Decreases in Fund Resources	-	(20,356)	(10,211	(27,124)	(27,347)	(26,850	(23,445	(18,46	(17,92
959 - Debt Servicing	-	59,843	29,923	29,214	28,239	28,239	28,222	21,285	21,297
988 - Reserves & Contingencies	-	12,712	8,242	10,350	10,560	10,746	10,921	11,100	11,277
999 - All Depts	5,138	-	-	-	-	-	-		
Sub Balance	**$ 470,651**	**$ 351,785**	**$ 421,757**	**$ 316,407**	**$ 261,686**	**$ 263,946**	**$ 251,319**	**$ 269,227**	**$ 275,067**
	-								
Reserves	-	331,926	331,926	259,412	234,716	239,283	222,090	218,307	229,004
Operating Reserve	-	53,387	53,387	57,746	60,894	63,696	66,315	69,001	71,659

Capital Reserves	-	70,643	70,643	82,204	74,052	43,586	39,774	38,630	40,842
ERF Reserves	-	34,397	34,397	26,167	27,568	33,269	26,543	30,088	28,048
General	-	*18,933*	*18,933*	*15,907*	*16,513*	*22,195*	*15,048*	*17,429*	*14,498*
Development Services	-	*5,931*	*5,931*	-	-	-	-		
Information Technology	-	*9,533*	*9,533*	*10,260*	*11,055*	*11,074*	*11,495*	*12,659*	*13,550*
Compensation and Risk Reserves	-	22,353	22,353	22,447	20,254	20,454	20,654	20,854	21,054
Workers Compensation Reserve	-	*6,731*	*6,731*	*6,731*	*6,798*	*6,865*	*6,931*	*6,998*	*7,065*
Unemployment Compensation Reserve	-	*128*	*128*	*222*	*229*	*229*	*229*	*229*	*229*
General Self Insurance Reserve	-	*7,074*	*7,074*	*7,074*	*7,141*	*7,207*	*7,274*	*7,341*	*7,407*
Health Benfits Reserve	-	*8,420*	*8,420*	*8,420*	*6,086*	*6,153*	*6,220*	*6,286*	*6,353*
Arts Reserve	-	760	760	1,192	1,192	892	592	292	
Long Term Planning Reserve	-	86,839	86,839	69,656	50,757	77,385	68,212	59,441	67,401
Fire	-	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*
Housing	-	*40,000*	*40,000*	*28,117*	*27,757*	*19,385*	*27,712*	*36,441*	*45,620*
Municipal	-	*1,000*	*1,000*	*21,500*	*18,000*	*53,000*	*35,500*	*18,000*	*16,781*
Parks	-	*40,839*	*40,839*	*15,039*	-		-		
Development Services Reserves	-	63,546	63,546	-	-	-	-		
Core Staffing Operating Reserve	-	*40,381*	*40,381*	-		-			
Pre-Paid Fees Reserve	-	*10,618*	*10,618*	-		-			
Development Services Rate Offset	-	*12,548*	*12,548*	-	-	-	-		
Ending Fund Balance	**$ -**	**$ 19,859**	**$ 89,831**	**$ 56,995**	**$ 26,970**	**$ 24,663**	**$ 29,229**	**$ 50,92(**	**$ 46,06**

Enterprise Fund - Development Services

It is important to note that Development Services underwent several accounting changes prior to 2027, which explains the missing data for certain years in the table below. Most notably, in 2023–2024, the Development Services Fund was categorized as a Special Revenue Fund. In 2025–2026, the Development Services Fund was integrated into the General Fund, with the related financial activity reflected in the Governmental Funds Financial Plan.

Beginning in 2027, following extensive analysis, research and discussions among departments, the Development Services Fund will be categorized as an Enterprise Fund. This change reflects the city's updated approach to accounting for Development Services activities and provides greater consistency between the fund's financial structure and its operations.

The numbers below are in thousands.

Development Services Fund

	2023-2024 Actual	2025-2026 Amended	2025-2026 Projected	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected
Beginning Fund Balance	**$**	**$**	**$**	**$ 80,116**	**$ 76,796**	**$ 72,980**	**$ 70,166**	**$ 67,983**
Revenues	**$**	**$**	**$**	**$ 42,059**	**$ 43,673**	**$ 46,207**	**$ 48,496**	**$ 50,903**
0480 - Development Services Fund				42,059	43,673	46,207	48,496	50,903
Expenditures by Fund	**$**	**$**	**$**	**$ 45,378**	**$ 47,490**	**$ 49,020**	**$ 50,679**	**$ 52,479**
0480 - Development Services Fund				45,378	47,490	49,020	50,679	52,479
Sub Balance	**$**	**$**	**$**	**$ 76,796**	**$ 72,980**	**$ 70,166**	**$ 67,983**	**$ 66,407**
Reserves	**$**	**$**	**$**	**$ 76,796**	**$ 72,980**	**$ 70,166**	**$ 67,983**	**$ 66,407**
Development Services Reserves				76,796	72,980	70,166	67,983	66,407
Core Staffing Operating Reserve				*42,855*	*42,855*	*44,510*	*46,143*	*47,825*
Pre-Paid Fees Reserve				*10,093*	*10,093*	*10,093*	*10,093*	*10,093*
Technology/Facility Reserve				*10,388*	*9,492*	*8,501*	*7,481*	*6,430*
Development Services Rate Offset				*13,460*	*10,540*	*7,062*	*4,267*	*2,060*
Ending Fund Balance	**$**	**$**	**$**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Enterprise Fund - Utilities

The numbers below are in thousands.

Utilities Funds

	2023-2024 Actual	2025-2026 Amended	2025-2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Beginning Fund Balance	**$ 392,296**	**$ 378,116**	**$ 471,378**	**$ 538,146**	**$ 571,440**	**$ 600,798**	**$ 618,134**	**$ 651,573**	**$ 704,158**
Revenues	**$ 569,868**	**$ 588,997**	**$ 620,933**	**$ 337,224**	**$ 363,603**	**$ 393,615**	**$ 425,896**	**$ 458,393**	**$ 493,529**
0420 - Storm & Surface Water Utility	62,478	73,841	72,157	40,627	43,044	45,596	48,342	51,230	54,289
0440 - Water Utility Fund	159,735	173,317	179,746	96,766	103,309	110,316	117,645	124,673	132,073
0450 - Sewer Utility Fund	164,249	183,570	191,667	106,069	116,669	129,598	144,044	157,527	172,303
0460 - Solid Waste Fund	5,037	1,950	2,694	1,273	1,317	1,356	1,400	1,446	1,493
1230 - Old-Solid Waste Fund	941	-	-	-	-	-	-	-	-
4690 - Utility Capital Improv Project	177,428	156,318	174,668	92,489	99,264	106,748	114,466	123,518	133,373
Expenditures by Fund (including Capital)	**$ 490,723**	**$ 533,853**	**$ 554,164**	**$ 303,930**	**$ 334,246**	**$ 376,279**	**$ 392,457**	**$ 405,808**	**$ 427,119**
0420 - Storm & Surface Water Utility	63,665	73,925	72,359	39,495	42,753	44,078	47,621	50,594	52,836
0440 - Water Utility Fund	163,114	173,304	177,389	97,606	102,340	109,039	116,818	122,557	130,302
0450 - Sewer Utility Fund	161,156	182,963	187,729	106,259	117,355	128,370	143,684	156,338	171,565
0460 - Solid Waste Fund	1,017	2,129	1,972	1,126	1,187	1,165	1,193	1,226	1,257
1230 - Old-Solid Waste Fund	4,323	-	-	-	-	-	-	-	-
4690 - Utility Capital Improv Project	97,449	101,532	114,715	59,445	70,610	93,627	83,140	75,093	71,159
	-	-	-	-	-	-	-	-	-
Sub Balance	**$ 471,441**	**$ 433,260**	**$ 538,146**	**$ 571,440**	**$ 600,798**	**$ 618,134**	**$ 651,573**	**$ 704,158**	**$ 770,569**
Reserves	**$ -**	**$ 408,498**	**$ 513,384**	**$ 548,285**	**$ 577,942**	**$ 592,380**	**$ 625,232**	**$ 675,189**	**$ 739,068**
Capital Facilities Renewal and Replacement	-	391,000	484,679	527,722	556,376	569,498	600,823	649,248	711,461
Water	-	*73,079*	*91,448*	*88,504*	*81,080*	*66,818*	*55,428*	*57,492*	*63,991*

Sewer	-	*167,011*	*219,260*	*247,286*	*271,935*	*287,368*	*312,253*	*338,685*	*366,580*
Storm and Surface Water	-	*120,331*	*143,393*	*158,719*	*167,514*	*176,830*	*192,027*	*209,321*	*234,506*
Mobility Infrastructure Initiative	-	*30,579*	*30,579*	*33,213*	*35,847*	*38,481*	*41,115*	*43,749*	*46,384*
Operating Reserves	-	17,498	28,706	20,563	21,565	22,882	24,409	25,941	27,607
Water	-	*6,904*	*9,614*	*8,446*	*8,701*	*9,128*	*9,597*	*10,083*	*10,640*
Sewer	-	*5,299*	*13,052*	*5,827*	*6,417*	*7,097*	*7,879*	*8,647*	*9,517*
Storm and Surface Water	-	*2,921*	*1,396*	*1,501*	*1,532*	*1,554*	*1,626*	*1,687*	*1,693*
Solid Waste	-	*2,373*	*4,644*	*4,789*	*4,916*	*5,104*	*5,307*	*5,524*	*5,757*
Ending Fund Balance	**$ -**	**$ 24,762**	**$ 24,762**	**$ 23,156**	**$ 22,856**	**$ 25,754**	**$ 26,341**	**$ 28,969**	**$ 31,500**

About Bellevue

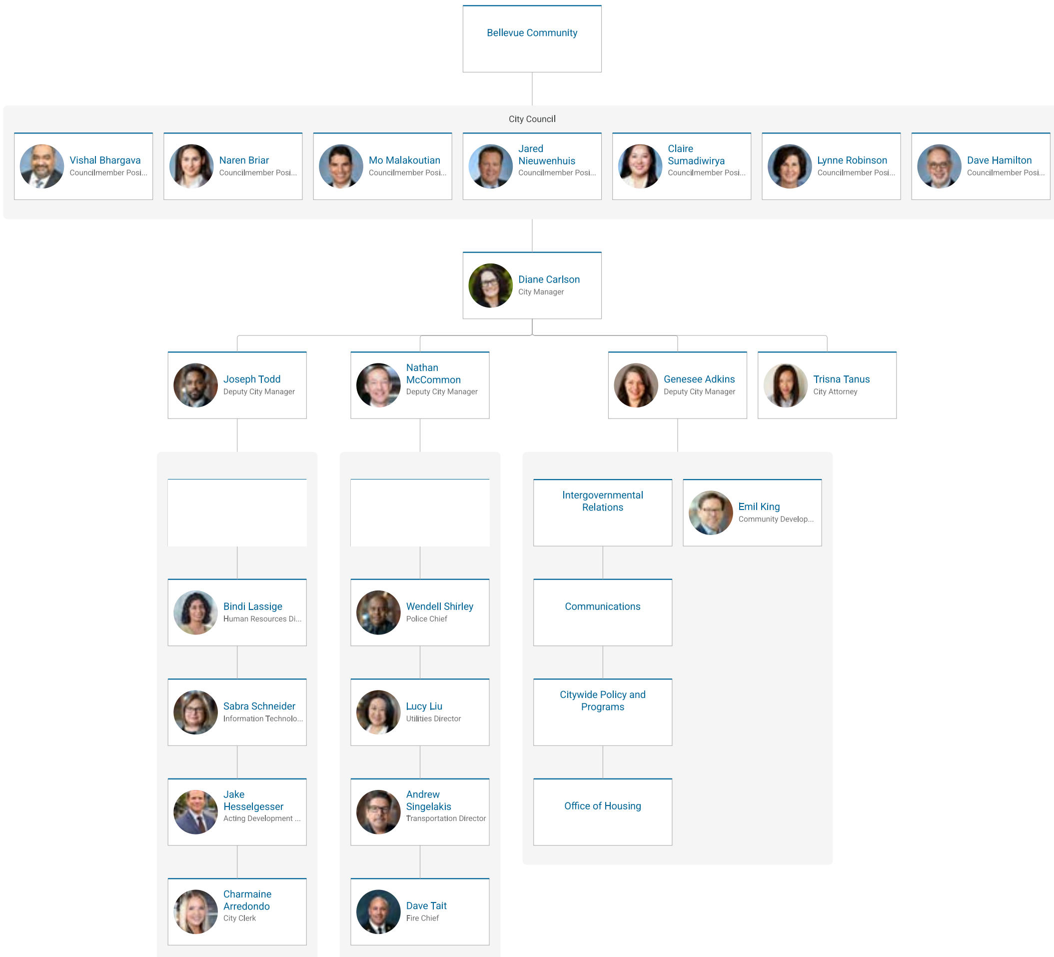
This chapter provides information about the City of Bellevue, its form of government, management structure, location, population, business climate and community service partnerships. This information will aid the reader in understanding Bellevue's service programs. Budgetary values have more complete meaning when placed in this context.

Form of Government and Organization

The City of Bellevue is a non-charter optional code city. It was incorporated on April 1, 1953. From its incorporation, Bellevue has maintained a Council-City Manager form of government. The City Manager is appointed by the City Council as the chief executive officer of the city and is responsible to the council for the proper administration of all city affairs. Councilmembers are elected at-large by Bellevue voters, and each serves a four-year term. Councilmembers are part-time officials who exercise the legislative power of the city and determine city policy. Bellevue has a seven-member council, one of whom is elected by his or her fellow members to serve as mayor for two years. The mayor serves as chairperson of the council, makes appointments to council committees and presides over weekly council meetings. The mayor has an equal vote with other councilmembers.

The offices of City Clerk, City Treasurer and Chief of Police are subordinate positions required by state statute. They are established by the council and appointed by the city manager. The city clerk is responsible for keeping public records, and the City Treasurer is responsible for the receipt, disbursement and custody of public monies. Though the city clerk position, by statute, can include the duties of treasurer, the City of Bellevue has established both positions, with the city treasurer being defined as the Finance and Asset Management director. All officers and/or department directors of the city are appointed by the city manager.

City of Bellevue Administrative Structure



Advisory Boards and Commissions

Board or Commission	Description	Members	Role in Budget Process	Board Type
Arts Commission	The Commission shall act in a policy advisory capacity to the City Council. The Commission may hold public hearings, and shall conduct studies, perform analyses, and prepare reports requested by the Council concerning matters of art. (BCC 3.56.070).	7	N/A	Advisory
Bellevue Convention Center Board	To govern the affairs of the Bellevue Convention Center Authority (BCCA), which was established by City Council action on December 4, 1989, all corporate powers of the BCCA are exercised by, or under the direction of, the Board of Directors.	7	N/A	Non-Advisory
Bellevue Equity Advisory and Community Outreach Network (BEACON)	To advise the City Manager and city departments on equitable, accessible, and culturally responsive practices and services; support implementation of the Diversity Advantage Plan 2035; and strengthen connections between the city and Bellevue's diverse communities.	15	N/A	Non-Advisory
Bellevue-Redmond Tourism Promotion Area Advisory Board	The advisory board shall act in a policy advisory capacity to the legislative authority. The advisory board may conduct studies, perform analysis, and prepare reports requested by the legislative authority. The advisory board may perform reviewing tourism promotion activities and financial statements designed to increase tourism and convention business within the BRTPA (BCC 3.100.070).	8	• Review tourism promotion activities, expenditures, and relevant financial statements to enhance tourism and convention business in the TPA's zones. • Develop and recommend the annual strategic plan for lodging revenues and the annual budget	Advisory
Civil Service Commission	To provide for, formulate, and hold competitive tests to determine the relative qualifications of persons who seek employment for the position of Police Officer or Firefighter with the City of Bellevue; to provide promotion based on merit; to give uniformed personnel tenure; and to provide for a commission to investigate, by a public hearing, suspensions, demotions, and discharges.	5	N/A	Non-Advisory
Environmental Services Commission	The Commission shall act in a policy advisory capacity to the City Council. The Commission may hold public hearings, and shall conduct studies, perform analyses, and prepare reports requested by the City Council. The Commission shall review, advise, and make recommendations to the Council on city water, sewer, storm, and	7	• Advises Council on the Utilities Department budget through approval of Water, Sewer, and Storm Drainage rates.	Advisory

	surface water, and solid waste utility programs (BCC 3.55.070).			
Firefighter’s Pension Board	The Firefighter's Pension Board generally supervises and controls the administration of the Firefighter’s Pension fund, and ultimately has responsible oversight for administrative activities.	5	N/A	Non-Advisory
Human Services Commission	The Commission shall act in a policy advisory capacity to the City Council. The Commission may hold public hearings and shall conduct studies, perform analyses, and prepare reports requested by the City Council. The Commission shall review, advise, and make recommendations to the Council on human services issues, and policy (BCC 3.61.070).	7	• Reviews and recommends to Council funding for various Human Services agencies (including Parks, Community Development, Development Services, Police, and Fire). The Commission’s role includes reviewing City and Community Development Block Grant (CDBG) funding.	Advisory
LEOFF 1 Disability Board	To act upon, approve, or deny firefighters’ and law enforcement officers’ claims for disability leave, retirement, or medical benefits.	5	N/A	Non-Advisory
Library Advisory Board	The Board shall make periodic reports, and recommendations to the City Council, and City Manager relative to the scope and quality of library services being provided by the King County Library District to the residents of the City, and, to the extent it is requested to do so by the City Manager, shall represent the City’s interests before the King County Library Board with respect to such services. (BCC 3.67.040).	7	N/A	Advisory
Network on Aging	The Bellevue Network on Aging is dedicated to healthy aging in the community by promoting awareness of needs and resources that support older adults through life’s transitions, conducting effective and systematic outreach, regional collaboration, and community involvement with a unified voice.	16	N/A	Non-Advisory
Parks & Community Services Board	The Board shall act in a policy advisory capacity to the City Council. With respect to city parks and community services facilities, and programs, the Board may hold public hearings, and shall conduct studies, perform analyses, and prepare reports requested by the City Council. The Board shall review, advise, and make recommendations to the Council on policies regarding parks, and open space, and community services issues (BCC 3.62.070).	7	• Advises the Council on the Parks’ CIP. • Reviews existing, and potential new CIP projects. • Communicates CIP priorities to Council via a Board-approved memo, and oral communication to Council.	Advisory
Planning Commission	The Commission shall act in a policy advisory capacity to the City Council. The Commission may hold public hearings, and	7	N/A	Advisory

	shall conduct studies, perform analyses, and prepare reports requested by the City Council, and shall review, advise, and make recommendations to the Council regarding the comprehensive plan, land use issues, and the City's vision (BCC 3.64.070).			
Salary Commission	The Commission shall review and establish the salaries of the council members and exercise the powers and perform the duties established by RCW 35.21.015 as now existing or hereafter amended. (BCC 6.60.020)	5	• Studying both the relationship of salaries to the duties of City Council and the costs personally incurred by councilmembers in performing such duties.	Advisory
Special Event Committee	The Special Events Committee is appointed by the City Council to interpret and administer the Special Events Code, establish event conditions and fees, set event times, places, and conditions designed to help ensure safe, quality events, and approve issuance of event permits.	17	N/A	Non-Advisory
Transportation Commission	The Commission shall act in a policy advisory capacity to the City Council. The Commission may hold public hearings and shall conduct studies, perform analyses, and prepare reports as required by the traffic standards code or requested by the City Council (BCC 3.63.070).	7	• Reviews City Manager's Transportation Department proposed CIP budget and provides feedback on the Preliminary Budget.	Advisory
Youth Link Board	To advise the City Council on issues facing Bellevue's youth, to involve youth in current community issues, to utilize youth ideas to address community concerns, and to create new outlets for youth opportunities.	12 - 18	N/A	Non-Advisory

Location, Population and Business Climate

A Growing City

Spanning an area of 4.7 square miles near Meydenbauer Bay, the City of Bellevue was incorporated in 1953, with a population of 5,950. Development continued in areas east of the city, including the building of the Lake Hills planned community, which brought hundreds of new families to the area. Construction of the Evergreen Point Floating bridge also facilitated further growth. The young city proceeded to annex neighboring areas, growing to span over 28 square miles and reaching over 61,000 in population by 1970. During the 1970s and 80s, annexation and population growth continued, but at a slower pace. Employment growth took off with the number of jobs quadrupling. For the first time, in 1990, the number of jobs in Bellevue, 89,910, surpassed the number of residents, 86,874.

Over the last couple of decades, Bellevue has grown beyond its “suburban” status to become a thriving and diverse metropolitan city that is home to many of the world’s leading high-tech firms and retail centers. Today Bellevue, the fifth largest city in Washington, has an estimated population of 158,300 and an equally large employment base of more than 157,000 jobs in 2024. By 2035, Bellevue is projected to reach over 168,550 residents and nearly 185,200 jobs.

South-facing arial image of downtown Bellevue with Mount Rainier in the background.

Location

Strategically located at the intersection of Interstate 90, State Route 520 and Interstate 405, Bellevue is both the geographic center and the economic anchor of the Eastside. It is 11 miles from Seattle to the west, 29 miles from Everett to the north and 37 miles from Tacoma to the south. Bellevue is also about three hours north of Portland, Oregon, and three hours south of Vancouver, Canada.

A "City in a Park"

With the Cascade Mountains to the east, the Olympic Mountains to the west, and Mount Rainier to the south, Bellevue is surrounded by natural beauty. When viewed from the air, Bellevue fulfills its image as a “City in a Park.” Lying between Lakes Washington and Sammamish, interlaced with miles of urban forests, open streams, wetlands, freshwater lakes, and foothills rising to almost 1,500 feet, Bellevue is blessed with a rich natural environment. The city treasures and protects these natural places, maintaining more than 2,700 acres—nearly 13% of its land area—in city-owned open space, including natural areas, and nearly 100 parks, greenbelts and wetlands. Even in the heart of the downtown business district, Bellevue’s Downtown Park provides a green respite, an informal gathering place and a popular location for special events and celebrations. Abundant vegetation softens the impacts of commercial areas and blends them into the natural environment. Bellevue provides residents and visitors with a wealth of year-round outdoor recreation opportunities, including sailing, fishing, hiking, canoeing, kayaking, bicycling, golf and water skiing.

Quality Neighborhoods

Visitors to Bellevue often remark that the city feels “safe and clean.” Residents and businesses value well-maintained homes and properties. The city places a high priority on maintaining public infrastructure, opting to ensure that existing facilities are in good condition before building new ones. Bellevue is also a safe place, with relatively low crime rates for a community of its size. In 2024, 64,512 households resided in Bellevue. Residents choose from a variety of housing types and living environments, ranging from quiet, older neighborhoods to new high-rise communities in Downtown, to modern homes. This diverse range of housing options provides choices for people in all phases of life.

A Strong Economy

The fundamentals of the Bellevue economy remain strong. As a major employment center in the Puget Sound region and the economic hub of the Eastside, Bellevue has a diverse business base that includes information technology, business services, retail and the creative economy. Currently, Amazon, T-Mobile, Meta, TikTok, Salesforce, and Overlake Medical Center are among the city's largest employers, while Kaiser Permanente and Seattle Children's also contribute to Bellevue's significant health care presence. Remote and hybrid work continue to reshape office demand and create both challenges and opportunities across Bellevue's commercial districts. In April 2026, the City Council adopted an updated Economic Development Plan focused on strengthening and diversifying the local economy, and supporting businesses of all sizes. While Bellevue remains well positioned for long-term economic vitality, the city's financial forecast anticipates relatively flat revenue growth through 2028 due to inflation, shifting consumer confidence and other external economic pressures.

Public investment and long-term planning efforts, such as regional light rail expansion and the Comprehensive Plan, continue to reshape Bellevue's landscape. The starter line of the 2 Line opened in April 2024, connecting South Bellevue to Redmond Technology Station. In March 2026, the Crosslake Connection opened across Lake Washington, completing the 14-mile East Link Extension and providing direct light rail connections between Bellevue, Seattle and the broader regional transit network. Meanwhile, Bellevue's Comprehensive Plan serves as the city's foundational policy document, guiding growth and development over a 20-year period. Bellevue 2044, the city's updated Comprehensive Plan adopted in October 2024, now provides the framework for Bellevue's regulations, programs, services and long-term investment decisions through 2044. The plan prepares Bellevue to accommodate anticipated growth, including 35,000 additional housing units and 70,000 jobs by 2044.

Bellevue's retail, tourism and regional connections further strengthen its economy. Meydenbauer Convention Center is a prime attraction for Bellevue visitors, hosting more than 250 events and welcoming nearly 150,000 guests annually, offering a full suite of amenities for conventions, conferences and community events. The Port of Seattle, the region's major maritime and freight infrastructure, is less than 20 minutes from Downtown Bellevue. The city is also under 30 minutes from Seattle-Tacoma International Airport and several commuter airfields, which provide links to other cities in the Pacific Northwest as well as international destinations. Bellevue is also a major regional shopping and dining destination, anchored by The Bellevue Collection and The Shops at the Bravern, attracting tourists from across the region and beyond. The city's current daytime population is estimated at approximately 270,000, and Bellevue ranks second among Washington cities in taxable retail sales and second among King County cities in assessed property value.

Bellevue Schools and Higher Education

Bellevue's strong economy is directly related to Bellevue being one of the most highly educated communities in the nation, with 75% of its adult residents (age 25+) having achieved a bachelor's degree or higher in 2024. The city's schools are also consistently rated among the best in the country, which attracts families to the city. With a total enrollment of 19,096 students for the 2025-2026 school year, the Bellevue School District includes 16 regular elementary schools, one Spanish immersion elementary school, one Mandarin dual-language elementary school, five comprehensive middle schools, four comprehensive high schools, four choice schools and one online school. In 2024-2025, students reported 117 home languages spoken in the Bellevue School District. Four of Bellevue School District's regular high schools were awarded gold medals by the U.S. News and World Report's 2024 ranking of Best High Schools. Four high schools ranked in the top 500 best STEM schools in America.

Bellevue is also home to Bellevue College, the fourth largest institution of higher learning in Washington. While the majority of Bellevue College students come from communities throughout the greater Puget Sound region, many students come from all over the world, including over 900 international students from more than 50 countries. Bellevue College had an enrollment of 20,659 students for the 2023-2024 academic year.

Climate

Mild winters and cool summers characterize Bellevue. High temperatures in July average about 77° F (25° C) compared to an 86° F (30° C) United States average, while low temperatures in January average 36° F (2° C) compared to a 23° F (-5° C) United States average. Average rainfall in the region is about 41 inches per year compared to 24 inches in San Francisco, 38 inches in Chicago and 49 inches in Boston.

Demographics

Bellevue's estimated population as of April 1, 2026 was 158,300 and it is projected to reach 168,550 by 2035. As the city has matured over the decades and its population has grown, Bellevue has become more diverse socially, culturally and economically as demonstrated by the tables below.

City of Bellevue Demographic Information, 2000 - 2024				
Year	2000	2010	2020	2024
Distribution of Bellevue's Population by Age (%)				
Under 20	23.03%	23.50%	22.40%	19.00%
20 to 44 years	38.53%	40.50%	38.10%	41.90%
45 to 64 years	25.01%	23.90%	25.10%	24.30%
65 and older	13.43%	12.00%	14.30%	14.80%

Race / Ethnic Distribution (%)				
White	71.82%	57.90%	47.70%	32.50%
Black or African American	1.77%	3.30%	2.60%	2.90%
Asian	17.24%	28.30%	37.40%	48.90%
Multiracial	--	3.80%	4.70%	7.10%
Latino	5.24%	6.10%	7.40%	7.20%
Other	3.93%	0.60%	2.10%	1.60%

Summary of Key Demographic Trends				
Median age	38.2	36.7	37.6	38.4
Percent of population foreign born	25.00%	31.40%	39.30%	48.70%
Percent of population age 65 or older	13.00%	14.10%	14.30%	15.00%
Percent of population (age 5+) that speaks a language other than English at home	27.00%	37.90%	43.80%	53.30%
Percent of adults (age 25+) with a Bachelor's degree or higher	54.00%	59.10%	69.10%	75.10%
Percent of employed in management, business, science, and arts occupation	53.00%	60.50%	67.60%	64.20%
Household median income	$89,179	$80,500	$129,497	$161,194
Percent of individuals with incomes below poverty	6.00%	6.70%	6.80%	7.20%

Sources: U.S. Census Bureau, 2000 Census and 2010, 2020 and 2024 American Community Survey

*Not all American Survey estimates are directly comparable to Decennial Census figures

Other Trends, 2021 - 2024				
Year	2023	2024	2025	2026
Unemployment rate	3.20%	4.00%	5.10%	5.00%
Assessed Value (Billions)	$98.99	$92.71	$94.80	$100.10
Total Budget All City Funds (Millions)*	$1,425	$1,472	$939	$990

Sources: Bureau of Labor Statistics, Local Area Unemployment Statistics, King County Assessor, and City of Bellevue amended budget

* Includes reserves in 2023 and 2024

Council Vision and Strategic Target Areas

The Bellevue City Council vision is 'Bellevue welcomes the world. Our diversity is our strength. We embrace the future while respecting our past.' The vision is supported by Strategic Target Areas and objectives guides the city's policy and budget decisions. The following section outlines the council's definition for each STA, the corresponding objectives and the Key Community Indicators and Key Performance Indicators used to measure our success. As the community's needs evolve, so do the council priorities, which are regularly updated to stay in alignment with these changes. The full City Council Vision Priorities document can be found here.

Adopted in 2014, the STAs represent a 20-year vision for Bellevue's growth and development. In April 2024, the Bellevue City Council refined these areas and adopted the 3-Year (2024-2026) Council Priorities. The STAs adopted in 2024 will continue to guide the city and will provide the framework for the 2027-2028 budget process. This approach ensures that our budget decisions reflect both long-term goals and current community needs in alignment with the city's evolving "Budget One" process.

The STAs also provide foundational policy direction for the development of the 2027-2032 Capital Improvement Program. The Preliminary CIP Budget includes both previously approved projects and new funding aimed at implementing the STAs. The charts below present the breakdown of the 2027-2028 Operating Funds and the relative size of the six-year Preliminary CIP by STAs. Additional details on each proposal can be found on the city's budget website.

2027-2028 Operating Budget by STA | $1.8B

2027-2028

$1.8B

100% of total

| Sorted By(2027-2028) | Broken down by Strategic Target Area

2027-2028 Operating Budget by STA

Strategic Target Area	2027-2028	2027-2028 Percentage
Community Safety & Health	$578,994,396.14	32.44%
High Performance Government	$365,152,811.76	20.46%
Interfunds	$362,878,013.97	20.33%
High Quality Built & Natural Environment	$171,203,146.50	9.59%
Thriving People & Communities	$117,054,823.60	6.56%
Safe & Efficient Transportation System	$90,430,113.38	5.07%
Debt Service	$57,452,156.00	3.22%
Vibrant Economy	$39,073,512.28	2.19%
Reserves & Contingencies	$2,588,615.64	< 1%

2027-2032 Capital Improvement Program Budget by STA | $1.3B

2027-2032

$1.3B

100% of total

| Sorted By(2027-2032) | Broken down by Strategic Target Area

2027-2032 Capital Improvement Program Budget by STA

Strategic Target Area	2027-2032	2027-2032 Percentage
High Quality Built & Natural Environment	$692,657,191.00	52.59%
Safe & Efficient Transportation System	$465,095,566.00	35.31%
High Performance Government	$129,042,112.00	9.8%
Community Safety & Health	$98,406,406.00	7.47%
Vibrant Economy	$4,397,954.00	< 1%
Thriving People & Communities	$3,860,851.00	< 1%
Reserves & Contingencies	$-76,273,932.00	-5.79%

High Performance Government

Bellevue's well-managed government is foundational to the success of the council's vision and city services.

Bellevue is committed to providing exceptional city services through data-informed and collaborative decision making, strategic investment of public resources, strong commitment to our employees and inclusive engagement.

Community members are informed about and understand how their local tax dollars are used and the services they receive. We make public investments wisely and equitably – providing valuable city services and ensuring superb infrastructure to support growing communities and businesses. City facilities are well-maintained and optimized to best serve the public.

Bellevue does business using data and innovative technology. The city is committed to continuous improvement, performance excellence and strategic use of resources. We ensure high performance by operating under core values that drive our behaviors and by attracting, retaining and developing a diverse workforce. We model an inclusive and responsive work culture by providing growth opportunities and investing in our employees.

We support public engagement, innovation and connectivity using effective and inclusive forms of outreach. We make decisions in a transparent manner, work to address mutual needs and support public engagement. Our residents know their local government listens to, cares about and responds to them. We value strong regional partnerships, advance common goals and advocate for Bellevue's interests on issues including infrastructure, public services, growth, and finance.

Objectives

1.1. Align organizational resources and prioritize funding to meet the needs of a growing and diverse community. Strategically maintain and protect the city's assets while enhancing financial sustainability.

1.2. Promote and enhance inclusive, accessible community engagement in city services, programs and projects. Deliver responsive and efficient customer service to residents and businesses that foster trust and collaboration between the city and all members of the community.

1.3. Optimize data, technology and metrics to guide decisions, improve results and enhance service delivery in an equitable manner.

1.4. Advocate for the city's interests and foster supportive partnerships and dynamic leadership at the federal, state and regional levels.

1.5. Provide high-quality organizational leadership, management and collaboration.

1.6. Maintain public trust through organizational transparency, fiscal stewardship, legal and ethical behavior and regulatory compliance.

Are We Achieving Results that Matter?

Operational data shows that the city provides excellent customer service and financial stewardship. Eight in 10 residents surveyed report city services exceed their expectations. Bellevue has received a top bond rating for many years in a row, and most community members agree they get good value for their city tax dollar. Survey results show downward trends in opinions of some city planning. The city consistently seeks innovative approaches to planning and community engagement, including recent award-winning efforts supporting the Comprehensive Plan update and other long-range plans.

Key Community Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target	Status
Somewhat/strongly agree: Overall quality of services exceeds expectations (Community Survey)	86%	87%	84%	82%	N/A	Monitoring
Somewhat/strongly agree: Value for tax dollar (Community Survey)	74%	70%	70%	65%	N/A	Monitoring
Somewhat/strongly agree: Bellevue listens and seeks community members' involvement (Community Survey)	N/A	71%	N/A	76%	N/A	Monitoring
Somewhat/strongly agree: Bellevue is looking ahead to meet local challenges (Community Survey)	N/A	62%	N/A	74%	N/A	Monitoring
Key Performance Indicators	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Target**	**Status**
Maintain Aaa Bond Rating	yes	yes	yes	yes	yes	Meeting Target
Percent of community members who believe land use planning efforts are extremely open/accessible	N/A	59%	N/A	39%	N/A	Monitoring

* "N/A" indicates that a performance target is not set or that data is unavailable.

Vibrant Economy

Bellevue is a city where innovation thrives.

Bellevue is a destination for residents, workers, visitors and learners from around the world. Home to leading global companies, Bellevue works with a variety of partners to welcome the world's visionaries to take on today's biggest challenges and build a better tomorrow. Whether it is an international corporation or a small business just getting started, Bellevue's culture of collaborating and supporting businesses strengthens our economy. We have a tradition of successful collaboration across government, business and non-profit sectors. We foster the conditions for economic success and support the capacity of public, private and non-profit partners to fuel prosperity and enrich the ability of every member of our community to thrive.

Bellevue has a diversified economy and is an inclusive economic hub. Our K-12 schools and higher education providers inspire innovation and train a culturally diverse workforce to support tomorrow's technologies. Our arts and cultural opportunities, abundant shopping, inspiring public spaces and proximity to major recreational activities make us a premier destination for visitors. With our skilled workforce, well-connected multimodal transportation system, reliable utilities, breathtaking beauty and innovation-oriented culture, businesses grow and prosper in Bellevue.

Objectives

2.1 Maintain and grow a diverse, thriving economy that can better withstand fluctuating regional, national and global conditions.

2.2 Support large and small businesses, including women/veteran/minority-owned businesses, by providing the resources and regulations that businesses need to start, stay, grow and thrive in Bellevue.

2.3 Identify and strategically implement financial mechanisms to spur/initiate growth in public and private investment.

2.4 Identify and enhance workforce development partnerships and efforts and actively serve as a conduit to residents, businesses and resource partners to attract, retain and engage a talented workforce of various ages, skill sets and backgrounds to support a diverse, inclusive and growing economy.

2.5 Strategically invest in services and systems that support residents, entrepreneurs, workers and learners from historically marginalized communities, ensuring they have access to resources and opportunities that enable them to achieve their economic potential.

2.6 Build up Bellevue's arts providers' organizational capacity to increase the breadth and depth of artistic and entertainment offerings for Bellevue's residents and visitors.

Are We Achieving Results that Matter?

Community members and businesses rate Bellevue's economic environment highly. Almost eight in 10 community members agree the city fosters healthy competition. Most businesses believe Bellevue is a better place to operate than other cities, and that the quality of city services exceeds expectations. In recent years, thousands of businesses have opened in Bellevue, and the city has a high employment growth rate. Millions of annual visitors inject new dollars into the local economy.

Key Community Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target	Status
Somewhat/strongly agree: City does a good job creating competitive business environment (Community Survey)	N/A	76%	N/A	N/A	N/A	Monitoring
Somewhat/strongly agree: Bellevue is a better place to operate a business than other cities and towns (Business Survey)	N/A	81%	N/A	86%	N/A	Monitoring
Somewhat/strongly agree: The quality of services provided to businesses by the city exceed expectations (Business Survey)	N/A	75%	N/A	81%	N/A	Monitoring
Key Performance Indicators	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Target**	**Status**
Difference Between Regional and Bellevue Employment	0.80%	0.50%	0.60%	0.70%	0%	Meeting Target
Hotel Room Occupancy Rate	60%	63%	68%	68%	72%	Not Meeting Target
Annual Business Openings	1173	1035	1088	1173	1200	Not Meeting Target

* "N/A" indicates that a performance target is not set or that data is unavailable.

Safe & Efficient Transportation System

Transportation is sustainable, reliable and predictable. Mode choices are abundant, clean and safe.

Bellevue offers a multitude of transportation options, with a commitment to Vision Zero and emphasis on reliable, predictable, and sustainable travel options for everyone from all walks of life. Bellevue is well-connected to the region via roads, trails, and transit. The transportation network is well-maintained to provide safe travel in neighborhoods, to schools, to health and wellbeing services, and to Bellevue's bustling entertainment, shopping and commercial centers.

Regional road capacity handles the movement of goods and vehicles, limiting the impact on neighborhoods from cut-through traffic. A state-of-the-art intelligent transportation system provides a predictable travel experience to improve mobility, increase safety, and reduce emissions.

As Bellevue's roadway network approaches full build-out, alternative modes of travel to private vehicle trips continue to grow. Public transportation is ample, with seamless, reliable connections and a variety of services, including regional high-capacity transit, local bus service, and park & ride facilities. Access to transit continues to expand with micromobility options, taxis, and ride-sharing services. Robust walking and biking networks provide safe and enjoyable ways to get around the city. Bellevue advances equity through transportation so that all individuals, irrespective of their backgrounds, can traverse the city safely and feel a sense of belonging.

Objectives

3.1 Deliver capital projects and programs that address the growth of the city, support accessibility and sustainability, capacity to handle movement, and provide equitable services for all travelers in Bellevue with performance targets in the Mobility Implementation Plan as a gauge.

3.2 Eliminate fatal and serious injury collisions through the application of the Safe System Approach, with a particular focus on enhancing the safety of walking and biking near schools.

3.3 Provide a high level of proactive maintenance to protect the city's transportation facility investments. Be a leader in innovation and connectivity through support of the expansion of next generation wireless technology and the integration of autonomous, connected, electric and shared vehicles into the transportation system of Bellevue.

3.4 Expand travel choices and equitable access through improved transit service, new modes such as shuttles and micromobility, and safer, connected facilities for people walking and biking.

3.5 Diversify the use of our roadways and curb environment to balance the needs of all daily users and to create opportunities for placemaking, gathering and community building.

3.6 Work with regional partners to complete critical regional transportation infrastructure projects to provide reliable multimodal connections into and out of Bellevue.

3.7 Assure our transportation facilities, both new and existing, are physically accessible for all users.

Are We Achieving Results that Matter?

Travel patterns continue to evolve following the pandemic, with mass transit use rebounding but still lower than historical levels largely due to the widespread shift to hybrid work. Survey results show a drop in confidence in the safety of the city's transportation system. Consistent with Vision Zero goals, the city continues to focus on safety improvements to Bellevue's multimodal infrastructure. However, construction of new trails and walkways slowed significantly in 2023, in large part because the city is now tackling more complicated routes that require longer construction lead times and carry higher costs.

Key Community Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target	Status
Somewhat/strongly agree: Bellevue is providing a safe transportation system for all users (Community Survey)	N/A	72%	N/A	77%	N/A	Monitoring
Somewhat/strongly agree: Bellevue is doing a good job of planning for and implementing a range of transportation options such as light rail, bus, bikeways, walkways and streets (Community Survey)	N/A	73%	N/A	71%	N/A	Monitoring
Key Performance Indicators	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Target**	**Status**
Average pavement rating across the arterial roadwa	77	75	75	73	78	Not Meeting Target
Average pavement rating across the residential roadway system	82	75	75	76	76	Meeting Target
Average weekday public bus boardings and alightings (citywide)	22,775	28,325	31,650	33,975	34,000	Monitoring
Connectivity of trails and walkways - linear feet completed (sidewalks, on-street bike facilities, off-street bike facilities and trails)	23,661	15,200	17,293	22,053	30,000	Not Meeting Target
Number of serious injuries and fatalities arising from collisions	31	27	36	41	0	Not Meeting Target

* "N/A" indicates that a performance target is not set or that data is unavailable.

High Quality Built & Natural Environment

Bellevue is a livable city with world-class places to live, work, play and learn.
We work to create iconic destinations and vibrant spaces for everyone to enjoy.

Growth is focused on dense, mixed-use centers and transit while maintaining a well-balanced mix of business and commercial properties. Residents have access to a wide variety of housing types in Bellevue to meet the needs of households across all income bands and life stages. The city values neighborhood identities and character. Bellevue is a community of diverse, vibrant and well-maintained neighborhoods with connections to transportation, schools, parks, trails and the natural environment.

Environmental stewardship is intrinsic to a healthy community and economy. Bellevue is committed to reducing greenhouse gas emissions, enhancing climate resilience, preserving our natural environment, transitioning to clean energy and increasing equitable access for residents to transit, jobs, housing, parks and natural areas.

Known as a “City in a Park”, Bellevue’s parks and open space system is nationally recognized. We have something for everyone, from small parks for neighborhood gatherings to forested trails to large community parks with unique events and experiences. The community enjoys a variety of recreational and sporting opportunities within walking distance of homes and businesses. Our parks and recreation system connects residents and visitors to nature and provides opportunities for improved mental and physical health.

Bellevue is a “Smart City” with excellent infrastructure that supports our vibrant and growing community, including high-tech connectivity. Utility services such as drinking water, wastewater, storm and surface water and solid waste management are reliable and environmentally responsible. The city recognizes the importance of high-quality public and private infrastructure that enhances livability and access to amenities for Bellevue’s community.

Objectives

4.1 Provide for a variety of housing types that support a range of needs and levels of affordability and enhance vibrant communities.

4.2 Work with Bellevue’s community to provide equitable long-term comprehensive and strategic planning that increases the ability of all Bellevue residents, businesses and visitors to thrive.

4.3 Preserve and protect the quality of public and private infrastructure, the safety and integrity of the built and natural environment and address challenges of population growth, climate change and sustainable resource use.

4.4 Create iconic destinations and vibrant spaces.

4.5 Plan, implement and fund the acquisition, development, operations and maintenance of parks, community spaces and essential public infrastructure.

4.6 Invest in high-quality technology infrastructure to support smart city initiatives and improve high-speed internet access and affordability for residents and businesses.

4.7 Provide a mix of housing, office, service and retail uses in a compact walkable development pattern that optimizes the benefits of transit investment in Bellevue’s transit-oriented mixed-use areas.

4.8 Support efforts to preserve or enhance the physical and environmental amenities that bring distinctive artistic, cultural or natural character within Bellevue’s diverse neighborhoods to life.

Are We Achieving Results that Matter?

Bellevue's beautiful landscapes and high-quality infrastructure continue to enhance the community. Eight out of 10 community members believe Bellevue is protecting and creating a natural environment that supports their health and well-being, as well as that of future generations. Bellevue remains a "city in a park" with consistent access to trails and green spaces. A majority of community members surveyed feel that construction permitting is convenient and user-friendly. Survey results show a decline in opinion of city planning for growth. The city is responsive to community feedback and prioritizes investment that supports future growth needs and enhances the quality of life for all who live, work, learn and play in Bellevue.

Key Community Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target	Status
Somewhat/strongly agree: Bellevue can rightly be called a "City in a park." (Community Survey)	N/A	65%	N/A	N/A	N/A	Monitoring
Somewhat/strongly agree: Bellevue is doing a good job of creating a healthy natural environment that supports healthy living for current and future generations (Community Survey)	N/A	81%	N/A	84%	N/A	Monitoring
Somewhat/strongly agree: Bellevue's environment supports my personal health and well-being (Community Survey)	N/A	82%	N/A	85%	N/A	Monitoring
Key Performance Indicators	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Target**	**Status**
Percent of households living within one-third mile walking distance of park or trail access point	74%	74%	N/A	74%	72%	Meeting Target
Acres of park and open space per 1,000 population	17.6	17.7	17.7	17.4	20	Not Meeting Target
Somewhat/strongly agree: Bellevue development services related to permitting and licensing as better than other cities and towns (Business Survey)	N/A	61%	N/A	68%	60%	Meeting Target
Somewhat/strongly agree: Bellevue is doing a good job planning for growth in ways that will add value to community members' quality of life (Performance Survey)	N/A	65%	N/A	N/A	80%	N/A
Somewhat/strongly agree: Bellevue's public parks and park facilities appearances are good/excellent (Performance Survey)	N/A	94%	N/A	N/A	N/A	Monitoring
Building Code Effectiveness Grading Schedule Rating	2	2	2	2	2	Meeting Target

* "N/A" indicates that a performance target is not set or that data is unavailable.

Community Safety & Health

All people feel safe, valued and welcome. Our systems and infrastructure are resilient and secure.

Bellevue promotes a community where all people can thrive, feel safe and enjoy access to city amenities and services. We are committed to providing a proactive range of prevention, intervention, enforcement and support activities to protect life, property and the environment.

The city utilizes innovative strategies to ensure safety and health services are provided equitably to our diverse community. These strategies include employing technology to improve response, resiliency and communication. We prioritize cybersecurity to maintain safety, continuation of services, reliable infrastructure and effective emergency preparedness.

Police, fire and emergency personnel provide services to the community every day that reflect our high standards. We work together with the community on education, prevention and preparedness. Bellevue takes a collaborative approach to public safety by partnering with agencies across the region. The city offers high quality services across the justice system, from prosecution of misdemeanors and traffic infractions to equitable access to public defense to probation services focused on support and accountability.

All people in Bellevue enjoy health and well-being. Bellevue customers experience reliable and high quality utility and public services that also advance a clean, healthy and sustainable environment. We are committed to preparing our city government, economy, ecosystems and communities for a changing climate.

Objectives

5.1 Deliver a high level of public safety services, with a focus on addressing community concerns such as property theft. Continue to build trust as the community grows through data-informed decision-making, maintaining national accreditation and by leveraging partnerships.

5.2 Engage our diverse communities and businesses as active participants in public safety through increased awareness, collaborative prevention efforts, compassionate intervention strategies and equitable enforcement practices.

5.3 Provide and maintain reliable utility services and infrastructure that directly preserve and improve public health.

5.4 Protect mission-critical physical and technology infrastructure, in addition to sensitive data, against new and increasing threats.

5.5 Strengthen resiliency and preparedness with a focus on the communities most impacted.

Are We Achieving Results that Matter?

Most community members agree that Bellevue is a safe place in which to live, learn, work, and play. Police data shows that the crime rate and patrol response times continue to remain close to or exceed performance targets. Eight in 10 community members surveyed agree the city is well-prepared to respond to emergencies. Significant trends in fire response and containment are being evaluated to identify opportunities for improvement in reporting, dispatch and response.

Key Community Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target	Status
Somewhat/strongly agree: Bellevue is a safe community to live, learn, work, and play (Community Survey)	N/A	90%	N/A	90%	N/A	Monitoring
Somewhat/strongly agree: Bellevue is good/excellent place to live (Community Survey)	N/A	86%	N/A	84%	N/A	Monitoring
Somewhat/strongly agree: Bellevue plans appropriately to respond to emergencies (Community Survey)	N/A	89%	N/A	89%	N/A	Monitoring
Somewhat/strongly agree: Bellevue is well prepared to respond to emergencies (Performance Survey)	91%	91%	N/A	89%	N/A	Monitoring
Key Performance Indicators	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Target**	**Status**
Fires Contained to Room of Origin	65%	90%	90%	91%	85%	Meeting Target
Total Emergency Response Time Less Than 6 Minutes	70%	70%	70%	86%	90%	Not Meeting Target
Cardiac Arrest Survival Rate	47%	49%	48%	N/A	50%	N/A
Group A NIBRS offenses per 1000 Residents	54.9	53.3	49.7	36.9	<55	Meeting Target
Percent of Group A NIBRS offenses cleared	32%	32%	32%	41%	30%	Meeting Target
Priority One Call Response Times (Minutes)	03:52	03:25	03:36	03:50	<3:45	Not Meeting Target

* "N/A" indicates that a performance target is not set or that data is unavailable.

Thriving People & Communities

Bellevue is an equitable and caring community where everyone can thrive and belong.

Bellevue is the cultural heart of the Eastside, where people from around the world and just around the corner are welcome. Residents have access to cultural opportunities and spaces within our city that bring people together, build bridges to understanding and provide a sense of community identity and possibility.

Bellevue values, listens to and engages with many voices within our community and is responsive to emerging needs. Residents know they are an essential part of the community and have opportunities, with the necessary infrastructure, to engage with the city and each other. Our facilities and community centers, libraries, City Hall, parks and museums provide programs and spaces where neighbors gather, connect with each other and actively engage in the life of the community.

We strive toward creating a community where every individual has access to necessary resources, housing, and services. We recognize existing needs and disparities, including racial and socioeconomic, and work intentionally to address structural and systemic inequities. The city prioritizes the delivery of programs and services in ways that are equitable, inclusive, accessible and culturally responsive. The city partners with residents, schools, businesses, faith communities and non-profits to work together for the well-being of all.

Objectives

6.1 Advance Bellevue as a community in which each and every member has access and opportunity to meet their essential physical and behavioral health, economic, recreational, and social needs, feels a sense of belonging and has an opportunity to thrive.

6.2 Increase opportunities throughout the city for all community members to have access to safe, affordable housing, with the supports needed to remain stable, and prevent homelessness.

6.3 Foster relationships and collaborate with residents to further develop cross-cultural connections and promote active engagement in community and city life.

6.4 Provide accessible programming opportunities and events that reflect Bellevue’s growth and diversity, are culturally responsive, strategically distributed and driven by community needs and interests.

6.5 Increase public participation in City decision-making by promoting engagement with diverse communities and providing equitable and inclusive access to City programs.

6.6 Intentionally collaborate with community organizations, including educational institutions, human services providers, non-profits, faith communities, neighborhood and community associations, cultural organizations and private entities, to advance opportunities for every individual to flourish.

6.7 Build strong and connected neighborhoods where residents volunteer and contribute to solving emerging issues and the mutual flourishing of all.

Are We Achieving Results that Matter?

Survey results affirm that Bellevue is a welcoming, connected community in which all generations have opportunities to live, work, and play. Nine in 10 community members surveyed believe their neighborhoods are good or excellent places to live. The city provides effective parks programming that serves all people, regardless of age and ability. The city continues to invest in affordable housing. Year-over-year changes in housing numbers in 2022 resulted from variables in the development timeline. About half of residents surveyed report they can access a human services provider when needed.

Key Community Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target	Status
Somewhat/strongly agree: Community members who rate their neighborhood as a good/excellent place to live (Community Survey)	N/A	91%	N/A	N/A	N/A	Monitoring
Somewhat/strongly agree: Bellevue fosters a diverse community for all to live well, work and play (Community Survey)	N/A	77%	N/A	N/A	N/A	Monitoring
Somewhat/strongly agree: Bellevue promotes civic engagement (Community Survey)	N/A	75%	N/A	N/A	N/A	Monitoring
Somewhat/strongly agree: Bellevue is welcoming and supportive community (Community Survey)	N/A	78%	N/A	N/A	N/A	Monitoring
Percent of community members who rate the overall	91%	91%	88%	88%	N/A	Monitoring
Key Performance Indicators	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Target**	**Status**
Percent of community members able to access a human services provider when needed (Community Survey)	N/A	49%	49%	54%	65%	Not Meeting Target
Number of new or preserved affordable housing units	46	340	289	93	250	Meeting Target
Recreation program participant rating: good or excellent	95%	92%	93%	93%	90%	Meeting Target

* "N/A" indicates that a performance target is not set or that data is unavailable.

Public Outreach Summary

Engagement of the broader Bellevue community is essential to informing the City of Bellevue's budget process. Before the budget process begins, departments engage with the public on policy issues, strategic planning efforts and countless others through direct engagement, City Council meetings, public hearings, surveys and every medium in between. This regular dialogue informs what staff and city leadership consider and put forward in the budget process. Below is a selection of direct engagement related to the city's budget and performance.

Resident & Business Surveys

Budget Survey

In preparation for the new budget, the city conducted a budget survey. The survey was designed to provide a statistically valid tool to enhance the city's understanding of residents' perceptions and to better understand community priorities and expectations regarding city services. This survey has been conducted every other year since 1998.

2026 Budget Survey

Business Survey

The city conducted a business survey for the first time in 2015. The survey is conducted every other year, with the 2025 survey as the most recent available. The survey addresses Bellevue's key metrics, attitudes about operating and owning a business, starting a business and questions relating to taxation.

2025 Business Survey

Other Community Surveys

The city conducts other community surveys regularly to gauge resident opinion. The Community Inclusion and Engagement Survey was first conducted in 2025 and examines belonging, social connection and trust in government, among other topics. The Performance Survey measures perceptions of life in Bellevue and the effectiveness of city services. The most recent Performance Survey was in 2023. This survey was redesigned to conduct more surveys in a given year and explore more topics. These new survey reports will be published in late 2026. The methodology for these community surveys is the same as for the Budget Survey.

2025 Community Inclusion and Engagement Survey

2023 Performance Survey

Information Sessions

2026 Budget workshop

For more information

Budget Public Involvement | City of Bellevue (bellevuewa.gov)

Public Hearings

The City Council historically holds three public budget hearings and will continue this practice as part of the 2027-2028budget process to provide stakeholders multiple opportunities to officially comment on the operating and capital budgets. One public hearing is held prior to the submission of the preliminary budget to the council and offers residents and other stakeholders the opportunity to let the council know what issues are important to them.

The second and final public hearings are held after the preliminary budget is transmitted to the council and before the council adopts the budget. This provides interested parties with an opportunity to address new budget proposals and comment on budget issues.

June 23 - First Public Hearing

41 total submissions were received, including 32 speakers and 9 written communications. Common discussion topics were as follows:

- Bike Infrastructure
- Climate Change

Agenda Materials

Agenda Minutes

September 15 - Second Public Hearing

Upcoming

October 27 - Final Public Hearing

Upcoming

Applying an Equity Lens to the 2027-2028 Budget

Diversity Advantage Plan 2035 and Budgeting

The City Council's vision statement begins, "Bellevue welcomes the world. Our diversity is our strength." Bellevue's Diversity Advantage Initiative, adopted in 2014, seeks to make the council's vision a reality and has informed and fueled a wide range of equity-focused efforts citywide. In December 2025, the City Council adopted Diversity Advantage Plan 2035 (DAP 2035), establishing a long-term framework for strengthening opportunity, access and belonging across the Bellevue community. This 10-year strategic plan outlines 41 long-term equity objectives the city aims to advance.

The adoption of DAP 2035 presented the city with a new opportunity to more closely align the budget process with the city's equity objectives. Every department completed a strategic planning process to develop a Short-term Equity Plan (STEP) and identify the activities they would prioritize through 2028 to make progress on DAP 2035. These plans informed requests for the 2027-2028 budget. While some of the work identified in department STEPs required additional funding to complete, much of the work can be completed by leveraging existing resources. The public will be able to track the city's progress on DAP 2035 through an online report starting in late 2026.

Understanding Bellevue's Equity Ecosystem

The city's Diversity Advantage 2035 framework brings together DEI plans and metrics, toolkits, programs and services, training and education, and internal work groups. Supported by disaggregated data, community engagement, the city's Strategic Target Areas and DEI as a core value, these elements work together to advance a city where all members of the community can access the services and resources they need to achieve a high quality of life, regardless of identities such as race, ability, language and gender.

Bellevue's Equity Ecosystem

Investing in Equity

In 2027–2028, across all departments, the city is investing in services, programs and initiatives that align with the objectives of DAP 2035, including significant investments in affordable housing. These investments span departments and reflect the many ways the city's ongoing work supports progress toward the plan's 41 equity objectives.

Below are examples of how departments are prioritizing resources in 2027–2028 in ways that align with DAP 2035. These examples highlight some of the city's most significant investments and activities but do not represent the full scope of work underway across the organization.

Diversity Advantage Plan 2035 Department Highlights

City Attorney's Office

City Attorney's Office (CAO) is focusing its efforts to support DAP 2035 both internally and externally. Internally, CAO will assess their current hiring practices and develop an inclusive hiring guide to ensure their recruitment process is consistent, fair, and effectively reaches a wide range of qualified applicants. They are also investing in external DEI professional development opportunities for their staff. For their community-facing services, CAO will continue running the Community Court program, which gives people charged with misdemeanor property and drug crimes access to services that address root causes of the individual's behavior.

City Manager's Office

City Manager's Office (CMO) houses multiple divisions that provide services to the public and contribute to DAP 2035. The Office of Housing will lead implementation of the 2026-2032 Affordable Housing Strategy, including investments to increase the number of affordable homes in Bellevue. This budget also helps maintain and strengthen the work of the Homelessness Outreach Team through funding for ongoing staffing and continued operation of the safe parking program. City Clerk's Office is assessing how the public currently participates in the legislative process and is identifying opportunities to increase access and representation for underrepresented communities. The Intergovernmental Relations division is developing an equity impacts tool to apply to policy position recommendations. The Communications team is creating a plain language guide to help city staff in writing more understandable, accessible communications across Bellevue's many languages and enhancing relationships with culturally and linguistically specific media outlets.

Community Development Department

The Community Development Department continues to invest in making Bellevue a more livable, inspiring, vibrant, and equitable community. In 2027–2028, Mini City Hall will respond to community needs and connect community members with essential supports such as health insurance access, food and utility assistance, business startup help, and housing resources. The Bellevue Conflict Resolution Center's Housing Accord Program will continue providing free, impartial assistance to renters and landlords, helping households resolve disputes and avoid eviction. The department will also strengthen Bellevue's economic vitality by expanding Startup 425 resources for small business owners, and funding community-based organizations through the Community Programming Fund to host local events and programs. Through Great Neighborhoods, planners will engage with diverse communities in Lake Hills, West Lake Sammamish, Woodridge and West Bellevue to shape policies that will inform future growth. In Environmental Stewardship, homeowners will gain access to affordable electric heat pumps, free trees, and planning tools that support electric vehicle (EV) readiness and business electrification—key steps in advancing the city's sustainability goals.

Development Services Department

The Development Services Department continues to support more affordable housing in Bellevue by increasing permit fee refunds for 100% affordable housing projects. In addition, the Code and Policy division is advancing land use and city code amendments that implement the Affordable Housing Strategy and Comprehensive Plan. This work is focused on increasing housing and affordable housing opportunities throughout Bellevue. Development Services is also allocating resources for project management capability and continuous improvement of the permitting process along with implementation of the department's five-year strategic plan. This work will make permitting more predictable, efficient, transparent, and accessible for residents, small businesses, affordable housing providers, and applicants with less experience navigating city processes. The department is also running a new Small Business Assistance Program to provide clear, culturally responsive access and resources to small business owners.

Finance & Asset Management Department

The Finance & Asset Management (FAM) Department will continue to make progress on DAP 2035 through its multiple divisions in 2027-2028. The department will increase access to information for those who speak languages other than English by translating the most widely used public documents into the city's top 11 languages. FAM will also continue to invest in the City Hall Events Program to lower barriers to community use of City Hall for events and programs. The department will also develop a technical assistance program for vendors interested in doing business with the city to increase access to city contracts. FAM will also continue to support monthly business reviews for the entire organization, including the review of data disaggregated by demographic group, to help the city identify and address disparities more quickly.

Fire Department

The Bellevue Fire Department will continue to expand its reach to all communities through intentional outreach, relationship building with nonprofits, and advancing services and resources that improve access for limited English proficient communities. The department prioritizes investment in the Community Crisis Assistance Team (CCAT) and Community Advocates for Referral Education Services (CARES) programs that offer tailored support services for Bellevue's most vulnerable community members. In addition, the department is adding two AmeriCorps volunteers dedicated to working with communities that do not speak English as a primary language and connecting them to Bellevue and regional services. The Fire Department is enhancing its data to tailor the delivery of educational services to different neighborhoods. Moreover, the department is collaborating with King County to hold free workshops for women and people of color to recruit more diverse staff, as well as providing staff, apparatus and facilities for the biennial Camp Blaze program, which introduces high school-age women to the fire service.

Human Resources Department

The Human Resources Department is home to the Diversity Advantage Team and the city's disability and language access work. In 2027-2028, the department will invest in resources that build the internal capacity of the organization in addition to services to the community. Internally, the department will focus on delivering DEI training for staff and translating vital, public-facing information into an additional three languages, for a total of 11 languages. For its community-facing services, the city's cultural events program will receive funding to maintain full-time staffing and to continue delivering 6-8 cultural events each year. The department will also continue investing in community spaces to host free cross-cultural programming.

Information Technology Department

The Information Technology Department (ITD) will increase access to low-cost, internet-enabled devices for low-income families. ITD will also support additional technology training and community volunteers for technology support. ITD provides free internet to select affordable housing locations. The department also supports the city's digital accessibility program by ensuring all future technology purchases are compliant with new ADA standards. Additionally, ITD will deploy a modern community-facing service and engagement management platform to streamline resident interactions across all city services. This platform will prioritize full compliance with ADA accessibility requirements, integrate multilingual support for Bellevue's diverse community, and provide a unified, accessible experience for the public accessing services and engaging with city programs.

Parks & Community Services Department

The Parks & Community Services Department (PCS) intentionally engages with and provides services to historically marginalized and underserved communities across all its programs and divisions. In 2027-2028, PCS will complete an evaluation of its recreational programming to identify and address barriers to participation, such as language, location and cost. They will also invest in expanded staffing for several community centers. Additionally, PCS will expand outreach to Title I schools within Bellevue to offer free and low-cost youth leadership programs. The department is also enhancing its support for community human services providers by increasing staff and technology resources in its Human Services division.

Police Department

The Police Department will continue investing in community engagement, language access, data-informed decision-making and culturally responsive services in 2027-2028. In addition to working with the established Police Advisory Councils, the department is exploring new technologies to assist with interpretation and translation when interacting with community members who speak languages other than English. Similarly, they are exploring alternative web-based technologies that could make reporting crimes and incidents easier and more accessible. The department is also continuing to invest in its CCAT (Community Crisis Assistance Team) program and in staff committed to assisting those experiencing domestic violence.

Transportation Department

The Transportation Department aims to provide a transportation system that is safe, efficient and accessible for people walking, biking, rolling and driving in Bellevue. This goal will be advanced by prioritizing future projects using the Equity Index created in the Mobility Implementation Plan. The Equity Index includes 10 equity-related indices used to assess transportation system investments to better understand the impacts on historically marginalized communities. The department will also be updating the ADA Self-Evaluation and Transition Plan, which will document accessibility deficiencies in the transportation network and establish an approach to systematically upgrade these facilities. Additionally, the Transportation Department will be working with its staff to ensure every project is accompanied by a community engagement and language access plan.

Utilities Department

The Utilities Department promotes equitable and affordable access to high-quality, reliable drinking water, wastewater, storm and surface water, and solid waste services for all members of the Bellevue community. The department's 2027-2028 budget will increase investments in utility bill assistance, expanding program benefits to all low-income households up to 80% of area median income while conducting robust community engagement to reach more community members in financial need. Additionally, Utilities is developing a process for applying an equity lens when considering capital investments in utility infrastructure. Beyond its external programs and services, the department is evaluating hiring and recruitment practices for opportunities to increase diversity and promote accessibility to employment for underreached communities.

Chapter 2. Budget Guide

Understanding a municipal budget and its specialized terminology can be a challenge. This Budget Guide has been developed to make a review of the City of Bellevue's budget easier. It highlights the type of information contained in each chapter, describes some parts in detail and gives directions for locating additional budget information.

A. Budget Section Descriptions

This section identifies the format and information presented in the 2027-2028 Budget document.

B. 2027-2028 Budget Process

This section describes the Budget One process used by Bellevue to develop the city's budget.

C. Basis of Accounting and Budgeting

This section discusses the basis of accounting used to present budget information.

D. Comprehensive Finance and Asset Management Policies Overview

This section provides an overview of Bellevue's financial and asset management policies, outlining key objectives and any significant changes from prior years.

E. Locating Additional Budget and Financial Information

This section provides a list of other resources and documents containing information about the City's finances.

An aerial view of Downtown Bellevue, showcasing its skyline and the expansive Bellevue Downtown Park.

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Budget Section Descriptions

The 2027-2028 Budget and 2027-2032 Capital Improvement Program (CIP)

The 2027-2028 Budget and 2027-2032 Capital Improvement Program (CIP) Plan is designed to provide the reader with a comprehensive look at Bellevue's budget. It is organized both by Strategic Target Area and department and includes summaries relating to the forecast, resources and expenditures, staffing, department organization and the CIP. The following is a description of each chapter of the document.

Chapter 1. Introduction

The Introduction chapter provides a comprehensive overview of the City of Bellevue's budget process and priorities. It includes an official transmittal letter, a summary of key budget elements, and background on the city's governance, demographics and strategic direction. Additionally, this chapter highlights how the City engages with the public and integrates equity into its financial decision-making.

1a. Transmittal Letter

The Budget Transmittal Letter presents the City Manager's message on the 2027-2028 Budget and the 2027-2032 CIP Plan to the Mayor, Councilmembers, residents and other stakeholders. The City Manager's transmittal letter highlights priorities and issues for both operating and CIP budgets.

1b. Executive Summary

The Executive Summary presents a high-level summary of the key components of the 2027-2028 Budget. It covers key budget highlights, a snapshot of revenues and expenditures, and the guiding principles behind the city's financial strategy.

1c. Financial Plans

Per the city's updated Comprehensive Financial Policies (see appendix 6c, section 3.6), financial plans are documents that align the financial resources available (or needed) to achieve anticipated results.

1d. About Bellevue

About Bellevue offers an overview of Bellevue's government structure, including its form of government, advisory boards, and commissions. It also details the City's location, population, business climate, and demographic makeup, all of which play a critical role in shaping fiscal priorities.

1e. Council Vision and Strategic Target Areas

This section outlines the City Council's vision and its alignment with the Strategic Target Areas. It provides an overview of the operating and capital investment budgets by Strategic Target Area (STA), along with Key Community Indicators and Key Performance Indicators that track the city's progress in each target area.

1f. Public Outreach Summary

The Public Outreach Summary section presents an overview of the stakeholder engagement and outreach process leading up to the adoption of the 2027-2028 Budget.

1g. Equity in Budget Decision-Making

This section explains how Bellevue integrates equity into its budget decisions, featuring highlights from the Budget Equity Toolkit, department-specific accomplishments, and the City's broader equity ecosystem. It also outlines the City's citywide accomplishments and next steps to further promote equitable budgeting practices.

Chapter 2. Budget Guide

Understanding a municipal budget and its specialized terminology can be a challenge. This Budget Guide has been developed to make a review of the City of Bellevue's budget easier. It highlights the type of information contained in each chapter, describes some parts in detail and gives directions for locating additional budget information.

2a. Budget Section Descriptions

This section identifies the format and information presented in the 2027-2028 budget document.

2b. 2027-2028 Budget Process

This section describes the Budget One process used by Bellevue to develop the City's budget.

2c. Basis of Accounting and Budgeting

This section discusses the basis of accounting used to present budget information.

2d. Comprehensive Finance and Asset Management Policies Overview

This section provides an overview of Bellevue's financial and asset management policies, outlining key objectives and any significant changes from prior years.

2e. Locating Additional Budget and Financial Information

This section provides a list of other resources and documents containing information about the City's finances.

Chapter 3. Financial Information

Chapter 3 provides in-depth information on the financial plans for the city by examining Bellevue's economic outlook, revenue sources, expenditures, and reserve strategies. It explores the economic conditions influencing the budget, summarizes revenue streams, outlines key expenditure components and describes the city's approach to managing reserves and contingencies.

3a. Economic Outlook

This section summarizes the economic conditions considered in budget decision-making, including global, national, regional, and local factors.

3b. Resources & Revenues

This section provides a snapshot of how the City generates its revenue and the significance of each source, including locally levied taxes such as property tax, sales tax, business and occupation tax, and real estate excise tax.

3c. Expenditures

Expenditure section presents a detailed look at the City's expenditures, a summary of personnel headcount and the city's debt position. Additionally, the types of funds, budget allocations by STA, departmental budgets, and employee status, outlined in the Preliminary Budget, offer a comprehensive view of the city's financial plan.

3d. Reserves & Contingencies

This section outlines the various reserve and contingencies maintained by the city.

Chapter 4. City Operations

Chapter 4 details the City's Operations, featuring comprehensive information on each department's alignment with Strategic Target Areas (STAs). It includes department-specific details such as organizational charts, goals for 2027-2028, achievements from 2025-2026, budget information, FTE counts, and proposals for new and adjusted budget items. The chapter also provides the budget allocations associated with each STA.

Department Information

This section contains department information, including organization charts, 2027-2028 goals, 2025-2026 achievements, department budget information, department FTE counts, budget by Strategic Target Area and new and adjustment proposals added to the department's budget.

Strategic Target Areas

This section outlines the definitions and objectives of the Strategic Target Areas and details the budget attributed to each area, providing clarity on how funds are allocated to support these strategic goals.

Chapter 5. 2027-2032 Capital Improvement Program (CIP) Plan

Chapter 5 outlines the City's2027-2032Capital Improvement Program, detailing both General and Utilities CIP Plans. It provides a balanced six-year forecast through2032 and a high-level overview of each CIP Plan by portfolio, program, and project.

General CIP

This section includes an Executive Summary and detailed information on the General, Grand Connection, General Municipal Facilities, Parks & Community Services, Public Safety Facilities and Transportation Mobility & Safety portfolios. It provides a six-year project expenditure forecast and identifies projects planned during this period. The General CIP Plan focuses on capital asset planning, major maintenance, construction, and acquisition within a constrained budget.

Utilities CIP

This section includes an Executive Summary and detailed information on Sewer, Storm & Surface Water, and Water portfolios. It provides a six-year project expenditure forecast and outlines planned projects for critical utility infrastructure improvements.

Strategic Target Areas

This section integrates the CIP Plan with Strategic Target Areas, aligning capital investments with the city's strategic goals and priorities.

Chapter 6. Appendix

This chapter contains a glossary of the terms and acronyms used in the document. It also contains the comprehensive financial policies for the city, tax rate comparisons, fund descriptions, position/salary charts, CIP detail sheets, portfolio scenarios, and comparison tables between actuals of the most recent biennium and the budget presented in this document.

2027-2028 Budget Process

Overview

The 2027-2028 Biennial Budget continues the city's implementation of the Strategic Framework, a planning structure that aligns city investments with the City Council's vision for the community. The Strategic Framework guides the budget process by connecting investments to adopted council priorities and demonstrating how the budget supports the community's desired outcomes. To support these desired outcomes, the 2027-2028 budget process incorporates the following key elements:

1. Highlighting how the city supports Functional Plans by identifying budget line items associated with the Affordable Housing Plan, Diversity Advantage Plan 2035, Economic Development Plan and Sustainable Bellevue Plan.
2. Limiting the budget request to items on the key investment list.
3. Requiring each department to submit one cost reduction proposal.
4. Using the Operations Policy Team(OPT) and Capital Improvement Program Oversight Team as the Evaluation and Package teams.
5. Allocating staff to CIP projects and budgeting each CIP project by programs and four phases: planning, design, construction/implementation and right-of-way/acquisition.
6. Focusing department performance measurement on one or two effective measures aligned with the city's Strategic Framework.
7. Using two-year appropriations and for monthly budget monitoring.
8. Updating the city's Comprehensive Financial Policies.

The 2027-2028 budget development process is consistent with core practices in prior biennia to develop the city's operating budget and CIP. While the overall budget development process remains largely consistent with prior biennia, several enhancements were introduced to bring additional perspectives and analysis to how the adopted budget delivers on prior commitments and advances the city's Strategic Target Areas and Council's Policy Priorities. As part of the 2027-2028 budget process, department leaders from OPT and CIP Oversight Team participated on the budget Evaluation Team to evaluate department investment requests. This included changes to existing services and current service adjustments, such as changes to the scope or level of service.

Following the evaluation process, a separate budget Package Team, also composed of members of OPT and the CIP Oversight Team, used the evaluation results to develop budget packages for the city's Leadership Team (Department Directors and Deputy City Managers), then provided a final recommendation to the city manager. Together, these efforts helped validate department assumptions, evaluate trade-offs, and ensure recommended investments were feasible within the city's available resources, organizational capacity and strategic priorities.

2027–2028 Investment Approach

For the 2027–2028 budget, Bellevue is taking a stability-focused approach to investments above the base services and programs, in addition to some reallocation of funds, looking first at how existing resources could be used more effectively before adding new commitments. This means sustaining core services, repurposing or realigning funding as needs change, and making targeted investments where additional resources are needed. The city's approach to supporting budget priorities is summarized below across four areas:

- Reallocate Existing: Reallocate existing resources to stabilize services and address selected emerging priorities. Approximately $30.5 million is being reallocated in 2027–2028. Rate- and fee-backed proposals are tracked separately.
- Reduce Costs: Make deliberate adjustments to free up resources for priority needs. The 2027–2028 budget includes approximately $1.8 million in reductions.
- Activate Reserves: Put existing reserves to strategic use for current and planned future needs. Approximately $31.5 million in reserve funding is planned for use during 2027–2028.
- Accelerate Transportation: Present an opportunity to advance transportation infrastructure investments that support Bellevue's livability and anticipated growth.

Strategic Target Areas

The 2027-2028 Budget is framed around the six Strategic Target Areas. These Strategic Target Areas support the City Council's vision and respond to the community's evolving needs. The descriptions of each Strategic Target Area are provided in section 1e. More information is available at https://bellevuewa.gov/city-government/city-council/council-vision.

Budget Process Calendar

The 2027-2028 Budget Process (for both Operating and CIP Budgets) consists of:

Milestone/Process Point	2026 Month	Status
Business Survey	Survey conducted in August 2025. Report to be published September 2026.	In Progress
Community Inclusion and Engagement Survey	Survey conducted in October 2025. Report published in April 2026.	Completed
Budget Survey of Residents	Survey conducted between November 2025 and January 2026. Report published June 2026.	Completed
Other Community Surveys of Residents (surveys covered topics including mobility, safety, community health, neighborhoods, housing, and place.	Surveys conducted in spring and summer of 2026. Report to be published September and October 2026.	In Progress
Budget Process and Transportation Investment Workshop	April 21	Completed
Budget Proposals are submitted to the Budget Office	May 1	Completed
Budget Office and Evaluation Team provides proposal analysis, review and evaluates proposals	May	Completed
Initial Public Hearing on the 2027-2028 Budget and 2027-2032 Capital Improvement Program Plan	June 23	Completed
Packaging Team provides recommended budget package to City's Leadership Team	July 9	Completed
City's Leadership Team provides a recommendation to the City Manager	July 17	Completed
The City Manager presents the Preliminary 2027-2028 Operating Budget and 2027-2032 CIP to City Council	September 15	In Progress
Second Public Hearing	September 15	In Progress
Budget Deliberations - Tax Revenue Adjustments Discussion and Forecast Updates	September 22	Scheduled
Budget Overview by Strategic Target Areas	October 6, 13, and 20	Scheduled
Final Public Hearing	October 27	Scheduled
Budget Deliberations: Community Outcomes Follow-Up	October 27	Scheduled
Budget Deliberations: Final Follow-Up and Direction	November 10	Scheduled
Council reviews, deliberates and adopts a final 2027-2028 Biennial Budget and 2027-2032 CIP	November 17	Scheduled

Basis of Accounting and Budgeting

The City budgets and accounts for all funds on a modified accrual basis. The “basis” of either accounting or budgeting refers to the timing of when the city recognizes revenues and expenses. Under modified accrual, expenditures are recognized when goods are received or services are executed, and revenues are recognized when they are measurable and available, provided that payments for expenditures are made and revenues are collected within 60 days thereafter.

At year-end, the City prepares financial statements on a modified and full accrual basis, as required by the state-prescribed Budgeting, Accounting and Reporting System (BARS), and generally accepted accounting principles (GAAP). These financial statements are presented in the City’s Annual Comprehensive Financial Report (ACFR). For ACFR reporting, utilities funds are presented separately as water, sewer and drainage components, while all other budget funds have corresponding ACFR funds. For more information, please visit the city's ACFR website.

Comprehensive Finance and Asset Management Policies Overview

The Comprehensive Financial Management Policies assemble all the city's financial policies in one document. They are the tools that help ensure that the city is financially able to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for both the financial planning and internal financial management of the city. The full text of financial policies can be found in the appendix.

The City of Bellevue is accountable to its residents for the use of public dollars. Municipal resources must be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives. The City of Bellevue complies with all relevant financial policies within the Comprehensive Finance and Asset Management Policies.

Objectives

To achieve its purpose, the Comprehensive Financial Management Policies have the following objectives for the city's fiscal performance:

A. To guide the City Council and management in making policy decisions that have a significant fiscal impact.
B. To set operating principles that minimize the cost of government and financial risk.
C. To employ balanced and fair revenue policies that provide adequate funding for desired programs.
D. To maintain appropriate financial capacity for present and future needs.
E. To promote sound financial management by providing accurate and timely information on the city's financial condition.
F. To protect the city's credit rating and provide adequate resources to meet the provisions of the city's debt obligations on all municipal debt.
G. To ensure the legal use of financial resources through an effective system of internal controls.
H. To promote cooperation and coordination with other governments and the private sector in the financing and delivery of services.

Changes

The development of the biennial budget provides an opportunity to review the city's Comprehensive Financial Management Policies and make necessary adjustments due to new or revised city ordinances and policies, state laws or recommendations made by national accreditation and/or approval authorities. For more details, please see Chapter 6c, Comprehensive Financial Policies.

Locating Additional Budget and Financial Information

In addition to the 2027-2028 PreliminaryBudget document, the City of Bellevue publishes other information about the city's finances. Some of the key documents that may be of interest include:

The Annual Comprehensive Financial Report presents the year-end financial status and results of operations for each of the city's funds, as well as statistical and demographic information about the City of Bellevue. Each year’s ACFR can be found on the Finance & Asset Management Department home page at https://bellevuewa.gov/city-government/departments/finance/annual-comprehensive-financial-report.

Quarterly Monitoring Reports discuss the status of operating and CIP resources and expenditures each quarter, including a year-end projection of probable outcomes. Quarterly Monitoring Reports can be found on the Finance & Asset Management Department home page at https://bellevuewa.gov/city-government/departments/finance/budget-and-performance/budgets/budget-monitoring-reports.

The 2027-2028 Preliminary Budget document, proposals for the 2027-2028 Preliminary Budget and other financial reports can be found online at https://bellevuewa.gov/city-government/departments/finance/budget-and-performance/budgets.

Requests for any of these documents or inquiries about other City of Bellevue financial programs should be directed to:

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PO Box 90012
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Chapter 3. Financial Plans

Chapter 3 provides in-depth information on the financial plans for the city by examining Bellevue’s economic outlook, revenue sources, expenditures and reserve strategies. It explores the economic conditions influencing the budget, summarizes revenue streams, outlines key expenditure components and describes the city's approach to managing reserves and contingencies.

A. Economic Outlook

This section summarizes the economic conditions considered in budget decision-making, including global, national, regional and local factors.

B. Resources & Revenues

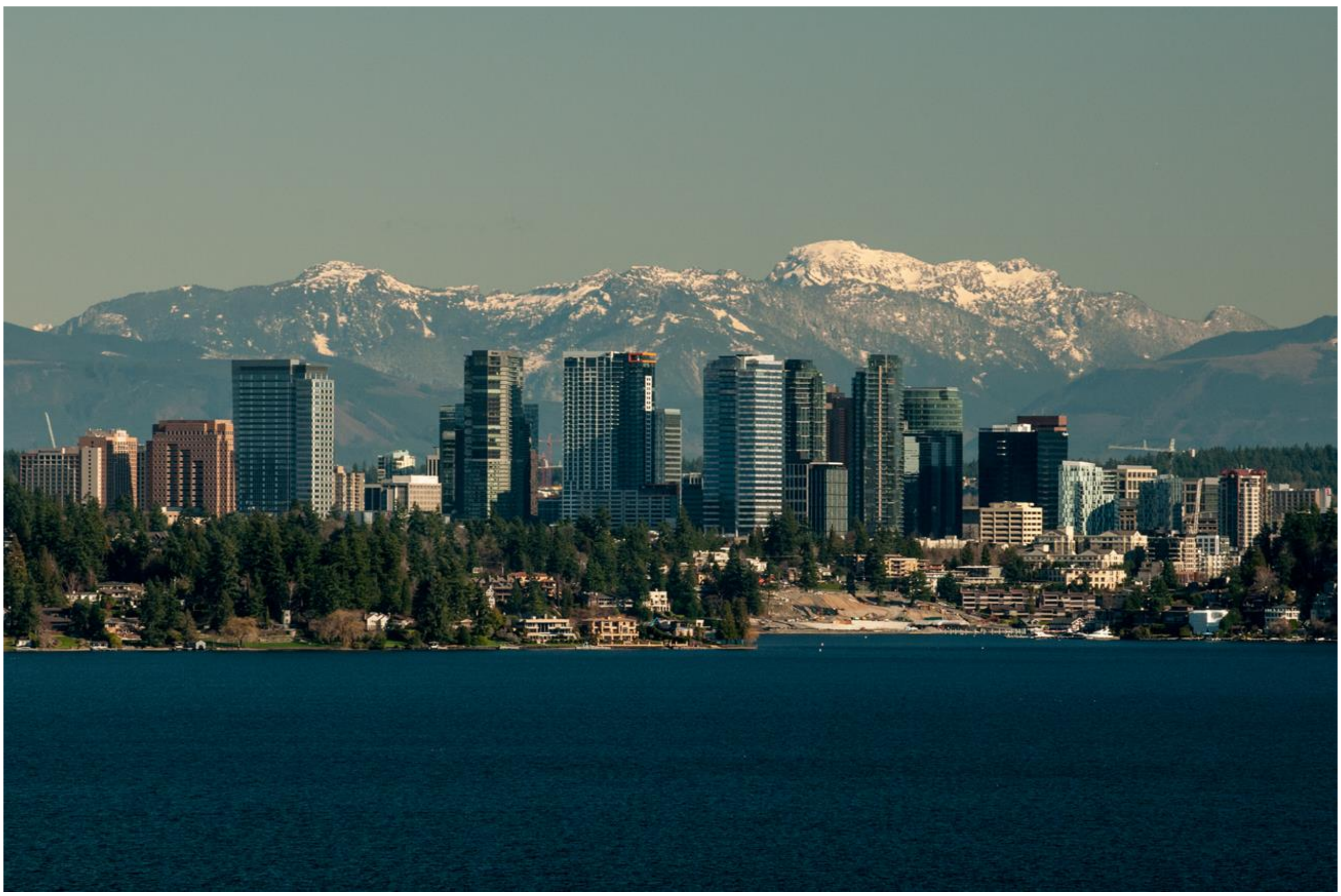
This section provides a snapshot of how the city generates its revenue and the significance of each source, including locally levied taxes such as property tax, sales tax, business and occupation tax, and real estate excise tax.

C. Expenditures

The Expenditures section presents a detailed look at the city's expenditures and debt position. It includes expenditures outlined by types of funds, budget allocations by STAs, departmental budgets and personnel, offering a more comprehensive view of the city’s financial plans.

D. Reserves & Contingencies

This section outlines the various reserves and contingencies for the city.



A view of Downtown Bellevue's skyline, set against the backdrop of snow-capped mountains.

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Economic Outlook

The economic outlook reflects a local economy that continues to expand while operating under persistent cost pressure. Bellevue's office market and employment base have remained resilient relative to regional and national conditions, but inflation has proven more durable than anticipated. This has impacted real consumer spending and has raised costs for the city's own operations. Against this background, city revenues are expected to grow modestly, with continued strength in business and occupation and sales taxes.

Key Observations from the Forecast Update

- **Inflation and Cost Pressures:** Cost pressures have eased more slowly than expected, with trade policy changes and geopolitical developments contributing to elevated input and goods costs. Sustained price pressure erodes real household purchasing power and raises the cost of goods and services the city itself purchases.
- **Interest Rates and Financial Conditions:** Interest rates are expected to remain elevated relative to the past decade, keeping financing costs high for real estate development and commercial transactions. This continues to weigh on permitting and construction activity and on the pace of recovery in real estate excise tax receipts, though transaction volumes have begun to stabilize from their recent lows. Elevated rates also support investment earnings on the city's portfolio.
- **Office Market and Employment Base:** Bellevue’s CBD office market has continued to attract major technology and professional services tenants, with several large leases signed or expanded over the past two years. In addition, leading artificial intelligence firms have begun establishing a meaningful footprint in Bellevue, further strengthening the city’s employment base and reinforcing growth in business and occupation and sales tax revenues.

Revenue Forecast

- **Revenue Growth**: The city's revenues are expected to grow at a steady pace in the near term. The revenue outlook is supported by continued expansion in the city's professional services and technology sectors. In addition, the city’s strategic Capital Improvement Program has expanded with the establishment of its Tax Increment Financing district in 2026 to help finance the Grand Connection Crossing, supporting future redevelopment and economic activity in Downtown and Wilburton.
- **State Legislative Changes**: Recent state legislative action has made significant changes to the tax base applicable to Washington cities, with direct effects on Bellevue’s sales tax and B&O receipts. The anticipated impacts of these changes are incorporated into the 2027-2028 forecast.

Conclusion

The economic outlook for 2027–2028 reflects cautious optimism. Bellevue’s strong professional services and technology sectors, including a growing AI presence, reinforce the city’s fiscal position. Persistent inflation, elevated interest rates, and broader geopolitical and trade-related uncertainties continue to shape the city’s operating environment. The revenue downturn of previous budget cycles continue to present fiscal challenges, underscoring the importance of sustained financial discipline to maintain long-term fiscal sustainability.

Forecasted Major Tax Revenues

The below table summarizes the major tax revenues the city has and is expected to receive. These include business & occupation, sales, property, real estate excise, and utility taxes.

The years 2023-2025 represent actual revenues received by the city, while 2026-2032 represent the current forecasted revenues.

Forecasted Major Tax Revenues

Year	Business & Occupation Tax	Property Tax	Real Estate Excise T	Sales Tax	Utility Tax	Total
2023	64.4 M	86.4 M	14.3 M	91.6 M	32.9 M	290 M
2024	66.1 M	91.2 M	19.5 M	88.2 M	32.9 M	298 M
2025	76.0 M	91.6 M	22.2 M	83.1 M	34.8 M	308 M
2026	74.5 M	95.2 M	20.2 M	98.8 M	40.0 M	329 M
2027	79.6 M	97.6 M	20.5 M	102.8 M	42.8 M	343 M
2028	85.0 M	100.1 M	22.0 M	110.0 M	45.4 M	363 M
2029	92.5 M	98.7 M	24.4 M	112.9 M	49.1 M	378 M
2030	98.7 M	101.3 M	26.4 M	123.8 M	52.3 M	402 M
2031	104.0 M	104.5 M	28.8 M	128.6 M	55.6 M	422 M
2032	108.2 M	82.7 M	29.8 M	125.4 M	59.1 M	405 M
2033	114.0 M	85.0 M	30.8 M	130.0 M	62.3 M	422 M
2034	120.0 M	87.3 M	31.8 M	134.9 M	64.3 M	438 M

Resources

Beginning/Ending Fund Balance

Beginning fund balance represents financial resources carried forward from the prior year and available to support expenditures in the current year. At the end of the year, after accounting for revenues and expenditures, the remaining balance becomes the ending fund balance, which generally becomes the beginning fund balance for the following year.

Revenues

In Washington, local governments must have statutory or constitutional authority to impose taxes and fees. The city receives revenue from a variety of sources, many of which are restricted or dedicated to specific purposes and cannot be used to support unrelated services or programs. For example, revenues generated from water utility rates are used to support water utility services and cannot be used to fund general government services.

Other restricted or dedicated revenue sources include Development Services permit revenues; property tax revenues associated with voter-approved levies, including the 2008 and 2022 Parks Levies, the Fire Facilities Levy, and the Neighborhood Safety, Connectivity and Congestion Levy; utility rate revenues; Transportation Benefit District revenues dedicated to eligible transportation purposes; and Tax Increment Financing revenues used to fund eligible public improvements and related financing costs within the designated increment area.

Taxes

Retail Sales & Use Tax

Retail sales and use taxes are among the city’s most economically sensitive revenue sources and tend to fluctuate with broader economic conditions. During prosperous periods, sales tax growth can be strong. In 2007, sales tax increased 16.6%, led by construction activity. Conversely, revenues can decline sharply during economic downturns, as demonstrated by the 11% decline in 2020 due to the COVID-19 pandemic.

Retail sales and use sales tax in the 2027-2028 is expected to benefit from a moderate recovery in construction activity, as well as the structural expansion of the tax base under Engrossed Substitute Senate Bill 5814. Effective October 1, 2025, the bill extends retail sales tax to certain previously untaxed services, including advertising, IT-related services, security, temporary staffing and select digital services. The impact of the expanded tax base is incorporated into the city's sales tax forecast, albeit conservatively given other potential offsetting changes elsewhere in state tax law.

The total combined sales tax rate in Bellevue is 10.3%. Of this rate, 0.95% represents city-imposed sales taxes, consisting of an effective 0.85% share of the regular local sales tax for General Fund purposes and an additional 0.1% housing & related services sales & use tax dedicated to affordable housing, behavioral health and housing-related services. Revenues are driven by retail trade, household and business spending, taxable service transactions, and local development activity. The Grand Connection Crossing is a major redevelopment project supported through Tax Increment Financing, which directs the resulting growth in property tax revenue within the increment area toward the project. The Crossing and the surrounding development it supports are expected to generate both one-time tax revenues from construction activity and ongoing tax revenue from increased economic activity in the area.

Authority granted under: RCW 82.14.030 (local sales and use tax) and RCW 82.14.060 (distribution of local sales tax revenues).

Property Taxes

Property tax is imposed on the assessed value of taxable real and personal property located within the city. Certain properties are exempt under state law, including government-owned property and qualifying nonprofit property. Real property generally includes land, buildings and improvements to land, while personal property generally includes business assets such as machinery, equipment and other non-inventory items.

Washington uses a budget-based property tax system. The three primary components are the levy, assessed value and levy rate. As part of the budget process, a taxing jurisdiction establishes the amount of property tax revenue to be collected, which is referred to as the levy. The county assessor then calculates the levy rate necessary to generate that amount based on the taxable assessed value within the jurisdiction. Levy rates are expressed as dollars per $1,000 of assessed value.

The relationship between these components is expressed as:

Property Tax Levy = Levy Rate × Assessed Value

The city's regular property tax levy is subject to statutory levy-rate limits and annual levy-growth limits. Under current state law, the regular levy generally may increase by up to 1% over the applicable prior levy amount, with additional amounts allowed for new construction and other adjustments authorized by law. If inflation, as measured by the implicit price deflator, is below 1%, a lower limit factor may apply unless the City Council adopts a finding of substantial need.

2027-2028 Property Taxes

The estimated 2027 regular levy assessed value is approximately $103.5 billion, representing a 4% increase from the certified tax year 2026 regular AV of approximately $99.6 billion. The estimated 2028 regular levy assessed value is projected at approximately $107.7 billion, reflecting an additional 4% increase over 2027. These estimates assume moderate growth in assessed values, supported by market revaluation and continued new construction activity within the city.

Based on these assessed value estimates, each additional $0.01 per $1,000 of assessed value in the regular property tax levy rate would generate approximately $1.04 million in 2027 and $1.08 million in 2028.

In addition to the regular property tax levy, Bellevue voters have approved several levy lid lifts dedicated to specific purposes. In 2008, voters approved the Parks and Open Space Levy Lid Lift, providing approximately $3.4 million annually for capital investments and $660,000 annually for ongoing maintenance and operations over a 20-year period. In 2016, voters approved the Fire Facilities Levy and the Neighborhood Safety, Connectivity and Congestion Levy to fund fire facility and transportation capital improvements. In 2022, voters approved a nine-year Parks and Open Space Levy Lid Lift at $0.20 per $1,000 of assessed value to support investments in open space, greenways, wildlife corridors and trails, neighborhood parks, waterfront improvements and other parks and recreation priorities.

Beginning July 1, 2026, Washington law expanded the options available to local governments for voter-approved levy lid lifts. A levy lid lift may now establish levy rates for up to two consecutive years, and multi-year levy lid lifts may extend for up to ten years, compared with the previous six-year maximum. The city has not made a decision to pursue these expanded levy lid lift options; however, they provide additional flexibility for future consideration, subject to council direction and voter approval.

More information on voter-approved City of Bellevue levies can be found at the below links:

- 2008 City Parks & Natural Areas
- 2016 Fire Facilities
- 2016 Neighborhood Congestion, Safety, and Connectivity
- 2022 Parks & Open Space

Authority granted under: RCW 84.52.043 (regular property tax levy limits), RCW 84.55.010 (annual levy limit), RCW 84.55.050 (voter-approved levy lid lifts, including the expanded options effective July 1, 2026), and RCW 84.52.052 (voter-approved excess levies).

Business & Occupation Taxes

Business & occupation taxes are influenced by many of the same economic conditions as sales tax; however, the broader tax base generally provides somewhat greater revenue stability. Bellevue's B&O tax consists of two components: a gross receipts tax and a square footage tax. The gross receipts tax is measured on gross proceeds of sales or gross income attributable to business activity in Bellevue. The square footage tax applies to certain office activities that generate revenue indirectly, including headquarters and administrative functions.

The current gross receipts B&O tax rate is 0.1596% across business classifications. For 2026, businesses with taxable gross receipts of $215,000 or less are exempt from the gross receipts tax, while businesses with 250 taxable square feet or less are exempt from the square footage tax. The 2026 square footage tax rate is approximately $0.32975 per taxable square foot per quarter. Rates and exemption thresholds are subject to applicable annual adjustments.

B&O revenue is expected to remain strong during the 2027-2028 biennium, supported by sustained business activity, a diverse employment base and ongoing commercial development within Bellevue.

For more information about Bellevue's B&O taxes, exemptions and the B&O Tax Guide please visit the B&O Taxes section of the Bellevue website.

Authority granted under: RCW 35.21.710 (municipal B&O tax rate authority) and Chapter 35.102 RCW (municipal B&O tax administration and allocation requirements).

Utility Occupation Taxes

Utility occupation taxes apply to gross receipts from electric, natural gas, water, sewer, storm drainage, solid waste, cable and telecommunications utility activities within Bellevue. These taxes are similar to the city's general B&O tax but apply specifically to utility businesses. Tax rates vary by utility type and currently range from 4.5% to 10.4%.

Revenue performance varies across utility lines based on rates, customer usage, weather and broader consumer trends. City-operated water, sewer and storm drainage utilities have generally provided relatively stable revenue growth, supported by ongoing population and infrastructure demand. Electric and natural gas B&O tax revenues fluctuate with utility rate changes, consumption and seasonal weather conditions. Telecommunications and cellular utility B&O tax revenues continue to face longer-term structural pressure as consumers shift away from traditional landline services and more communications activity moves toward internet-based services that are generally not subject to local utility taxation.

Growth in the 2027-2028 biennium is expected to be supported by utility rate increases and continued economic activity within the city, contributing to higher taxable utility revenues.

Authority granted under: Bellevue City Code Chapter 4.10 (Utility Occupation Tax) and RCW 35.21.870 (limitations on municipal utility tax rates for certain utility businesses).

Real Estate Excise Tax

The real estate excise tax is imposed on real estate sales within the city at a combined local rate of 0.5% of the selling price (0.25% REET 1 and 0.25% REET 2). Revenues are primarily restricted to eligible capital projects consistent with state law and the city's capital plans. Because collections depend on the volume and value of real estate transactions, REET is inherently cyclical and can vary significantly from year to year.

REET revenues are expected to gradually recover as financing conditions improve and real estate activity increases from recent lows. Over the longer term, redevelopment associated with the Grand Connection and the development of the Wilburton commercial area could generate additional real estate transactions and support REET growth.

Authority granted under: RCW 82.46.010 (REET 1, first 0.25% local real estate excise tax) and RCW 82.46.035 (REET 2, additional 0.25% local real estate excise tax).

Leasehold Excise Tax

Most leases of publicly owned real and personal property in Washington are subject to a leasehold excise tax in lieu of property tax. The tax is imposed on taxable rent at a total state rate of 12.84%, which consists of a 12% base rate plus a 7% statutory surcharge.

Cities and counties may collectively impose up to 6% of this total rate. Cities may levy up to 4% and counties up to 6%, though counties must provide a full credit for any city tax imposed. Consequently, when a city levies its maximum 4%, the county receives 2% on property within that city's boundaries.

The public entity leasing the property generally collects the tax from the lessee and remits it to the Washington State Department of Revenue. The state then distributes the applicable local share to cities and counties on a monthly basis.

Authority granted under: Chapter 82.29A RCW (Leasehold Excise Tax).

Lodging Tax (Hotel/Motel Tax)

The lodging tax, also referred to as the hotel/motel tax or transient occupancy tax, applies to short-term lodging stays in Bellevue. The city currently levies a 5% tax on eligible lodging charges.

Revenue is influenced by business travel, tourism, hotel occupancy and major local events. Lodging tax proceeds are used first to pay Convention Center-related debt obligations. Collections exceeding debt service requirements are transferred to the Bellevue Convention Center Authority to support facility operations, capital maintenance and citywide tourism marketing. Under state law, lodging tax revenues are restricted to eligible tourism purposes, including tourism promotion and the acquisition or operation of tourism-related facilities.

Authority granted under: Bellevue City Code Chapter 4.09 (Transient Occupancy Tax) and Chapter 67.28 RCW, including RCW 67.28.180, RCW 67.28.181, and RCW 67.28.1815.

Criminal Justice Sales & Use Tax

The criminal justice sales & use tax is a 0.1% countywide sales and use tax imposed by King County to support criminal justice services. Under state law, 10% of the revenue is distributed directly to King County, while the remaining 90% is allocated among the county and cities based on population. Bellevue receives its population-based share of these revenues.

Revenues are restricted to criminal justice purposes, including activities that substantially assist the criminal justice system and eligible domestic violence services. Because the tax is imposed on taxable sales and use throughout King County, collections are influenced by countywide economic conditions and taxable spending.

Authority granted under: RCW 82.14.340 (Criminal Justice Sales and Use Tax).

Tax Increment Financing

Tax Increment Financing is a public financing tool authorized under Chapter 39.114 RCW that uses a portion of future property tax revenue generated by increases in assessed value within a designated increment area to help finance eligible public improvements. In 2026, the city established a TIF district to help fund the Grand Connection Crossing, a key project within the broader Grand Connection program. As development occurs and assessed values increase within the district, a portion of the resulting property tax growth will be available to support eligible project costs.

Authority granted under: Chapter 39.114 RCW (Tax Increment Financing).

Licenses and Permits

Licenses and permits include revenues from both business-related licenses and non-business permits. Businesses operating in Bellevue are generally required to obtain a city business license in addition to applicable State of Washington licensing requirements, and certain activities may require additional regulatory licenses or permits. This category also includes franchise-related application and administrative fees.

Non-business licenses and permits cover a broad range of activities, including special events and permits for construction, utility work and other activities affecting the public right-of-way. Development-related permit revenues are also included in this category, including building, land use, fire, transportation, utility and other development review and inspection fees.

Intergovernmental Revenues

Intergovernmental revenues include grants, shared revenues and contributions received from federal, state, county and other governmental entities. Examples include federal and state grants, interlocal contributions, and state-shared revenues such as motor vehicle fuel tax (MVFT), cannabis excise tax, liquor excise tax and profits and certain criminal justice distributions. Bellevue has also received federal public-safety grants, including Department of Homeland Security/FEMA funding for firefighter equipment.

MVFT is distributed to cities based primarily on population and is restricted to eligible transportation purposes. Other intergovernmental revenues may also be restricted to specific programs or purposes depending on the funding source. Under Washington BARS, federal grants, state grants, state-shared revenues and local governmental payments are all classified within the 330 intergovernmental revenues category.

Charges for Goods and Services

Charges for goods and services include fees collected for city programs and services provided to residents, businesses, other governments and city funds. A significant portion of these revenues is generated through Parks & Community

Services programs and facilities, including recreation, athletics, cultural arts and other community programs.

This category also includes charges for general government, public safety, development, utility, transportation and other services. Interfund service charges are recorded here when one city fund provides centralized goods or services to another fund, such as information technology, administrative support, printing or other internal services. Under BARS, internal service fund sales and services are specifically classified within charges for goods and services.

Fines and Penalties

Fines and penalties include revenues associated with traffic and parking infractions, criminal and civil penalties, and other court-related assessments. Examples in Bellevue include traffic infraction penalties, photo-enforcement penalties, parking infractions, mandatory motor vehicle insurance violations, DUI fines, other traffic and non-traffic fines, municipal court cost recoveries and certain non-court civil penalties.

Penalty amounts and revenue distributions are generally governed by state law and court rules. Collections may fluctuate based on enforcement activity, case volumes and the applicable distribution of court revenues.

Miscellaneous Revenues

Miscellaneous revenues include investment earnings, rents and leases, concessions, private contributions and donations, unclaimed funds and other revenues that do not fall within the city's primary revenue categories. Rents and leases include revenues from city facilities and property, such as right-of-way leases, telecommunications facility leases, pipeline right-of-way fees and other property-use agreements. Investment earnings are one of the more significant sources within this category and are influenced by available cash balances, portfolio composition and maturity, and prevailing interest rates. Certain interfund revenues related to rents or the use of city property may also be recorded as miscellaneous revenues rather than charges for goods and services.

Proprietary Funds Revenues, and Other Financing Sources

Proprietary fund revenues include certain revenues associated with the city's enterprise and internal service activities, including capital contributions to utility systems such as contributions in aid of construction.

Other financing sources consist primarily of transfers between city funds and proceeds from financing activities. Transfers may be used to support capital projects or reimburse operating funds for staff and other costs associated with capital project delivery. For example, an operating fund may transfer resources to a capital fund to support current or future capital projects, while a capital fund may transfer resources to an operating fund to reimburse eligible project-related costs.

2027-2028 Revenues by Source & Type

27-28 Revenues by Source & Type | $2.2B

2027-2028
$2.2B
100% of total

2027
$1.0B
100% of total

2028
$1.1B
100% of total

| Sorted By(2027-2028) | Broken down by Source

27-28 Revenues by Source & Type

Source	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Taxes	$784,300,553.47	$381,819,739.97	$402,480,813.52	36.2%	36.44%	35.98%
Charges for Goods/Services	$681,320,008.98	$329,220,614.95	$352,099,394.05	31.45%	31.42%	31.48%
Other Finance Sources	$284,666,418.77	$127,652,202.79	$157,014,215.97	13.14%	12.18%	14.04%
Miscellaneous Revenues	$227,630,080.52	$111,790,349.06	$115,839,731.46	10.51%	10.67%	10.36%
Intergovernmental Revenues	$139,261,907.51	$73,363,584.77	$65,898,322.74	6.43%	7%	5.89%
Licenses And Permits	$33,980,453.33	$16,622,427.98	$17,358,025.34	1.57%	1.59%	1.55%
Fines And Forfeits	$14,808,836.24	$7,226,607.80	$7,582,228.44	< 1%	< 1%	< 1%
Enterprise Gain/Other Income	$394,407.63	$197,154.53	$197,253.11	< 1%	< 1%	< 1%

Tax Revenues by Type

Tax Revenues by Type | $784.3M

2027-2028
$784.3M
100% of total

2027
$381.8M
100% of total

2028
$402.5M
100% of total

| Sorted By(2027-2028) | Broken down by Object Subcategory

Tax Revenues by Type

Object Subcategory	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Retail Sales & Use Taxes	$213,806,222.27	$103,295,785.92	$110,510,436.34	27.26%	27.05%	27.46%
Property Taxes	$197,668,133.38	$97,600,793.43	$100,067,339.95	25.2%	25.56%	24.86%
Business & Occupation Taxes	$170,703,771.34	$82,626,556.12	$88,077,215.25	21.77%	21.64%	21.88%
B&O Utilities Taxes	$88,252,748.75	$42,804,743.69	$45,448,005.05	11.25%	11.21%	11.29%
REET	$42,448,659.50	$20,451,969.50	$21,996,690.00	5.41%	5.36%	5.47%
Hotel/Motel Tax	$29,559,000.00	$14,546,000.00	$15,013,000.00	3.77%	3.81%	3.73%
Housing & Related Services Sales & Use Tax	$24,842,930.53	$12,088,329.91	$12,754,600.61	3.17%	3.17%	3.17%
Criminal Justice Sales & Use Tax	$12,280,004.39	$6,049,263.25	$6,230,741.15	1.57%	1.58%	1.55%
Other Taxes	$2,099,829.53	$1,039,519.57	$1,060,309.96	< 1%	< 1%	< 1%

Object Subcategory	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Affordable & Supportive Housing Sales & Use Tax	$1,270,142.00	$635,071.00	$635,071.00	< 1%	< 1%	< 1%
Leasehold Excise Tax	$724,006.41	$357,534.03	$366,472.38	< 1%	< 1%	< 1%

Charges for Goods and Services by Type

Charges for Goods and Services by Type | $681.3M

2027-2028
$681.3M
100% of total

2027
$329.2M
100% of total

2028
$352.1M
100% of total

| Sorted By(2027-2028) | Broken down by Object Subcategory

Charges for Goods and Services by Type

Object Subcategory	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Sewer/Reclaimed Water Sales & Services	$222,610,398.57	$106,008,287.11	$116,602,111.44	32.67%	32.2%	33.12%
Water Sales & Services	$189,492,761.21	$91,632,453.35	$97,860,307.89	27.81%	27.83%	27.79%
Internal Service Funds Sales & Services	$115,183,889.89	$56,285,539.21	$58,898,350.68	16.91%	17.1%	16.73%
Storm Drainage Services	$81,665,513.53	$39,642,122.67	$42,023,390.86	11.99%	12.04%	11.94%
Natural & Economic Environment	$19,145,971.08	$9,366,068.26	$9,779,902.82	2.81%	2.84%	2.78%
Culture & Recreation Fees	$16,519,868.19	$8,208,481.16	$8,311,387.03	2.42%	2.49%	2.36%
Charges for Goods & Services - Public Safety	$14,010,159.06	$6,932,857.43	$7,077,301.63	2.06%	2.11%	2.01%
Tourism Promotion	$8,161,634.96	$4,060,514.91	$4,101,120.06	1.2%	1.23%	1.16%

Object Subcategory	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Services						
Development Services Rates & Fees	$7,083,013.00	$3,450,163.00	$3,632,850.00	1.04%	1.05%	1.03%
Charges for Goods & Services - General Government	$3,906,614.48	$1,931,538.84	$1,975,075.63	< 1%	< 1%	< 1%
Charges for Goods & Services -	$3,510,721.00	$1,687,857.00	$1,822,864.00	< 1%	< 1%	< 1%

Intergovernmental Revenues by Type

Intergovernmental Revenues by Type | $139.3M

2027-2028
$139.3M
100% of total

2027
$73.4M
100% of total

2028
$65.9M
100% of total

| Sorted By(2027-2028) | Broken down by Object Subcategory

Intergovernmental Revenues by Type

Object Subcategory	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Local Grants Entitlements & Other Payments	$78,351,321.99	$35,438,467.68	$42,912,854.30	56.26%	48.31%	65.12%
Federal Indirect Grants	$24,978,038.17	$15,839,374.17	$9,138,664.00	17.94%	21.59%	13.87%
State Grants	$10,089,625.50	$9,315,137.50	$774,488.00	7.25%	12.7%	1.18%
Federal Revenues	$7,452,301.76	$3,660,805.50	$3,791,496.26	5.35%	4.99%	5.75%
Special or Extraordinary Items	$5,969,711.32	$2,931,600.66	$3,038,110.66	4.29%	4%	4.61%
State Shared Revenues, Entitlements & Impact Payments	$5,770,705.91	$2,870,997.97	$2,899,707.95	4.14%	3.91%	4.4%
Motor Vehicle Fuel Tax (MVFT)	$3,385,621.85	$1,691,786.29	$1,693,835.56	2.43%	2.31%	2.57%
Federal Direct Grants	$3,264,581.00	$1,615,415.00	$1,649,166.00	2.34%	2.2%	2.5%
Custodial Activities	$0.00	$0.00	$0.00	0%	0%	0%

Expenditures

Total Preliminary Budget

The2027-2028 Preliminary Budget totals $2.3B. It is built on a complex set of debt services, operations and capital investments based in Generally Accepted Accounting Principles.

This section displays the city's total Preliminary Operating Budget by varying expenditure tables and highlights the city's investments by different categories listed below:

- The 2027-2028 Preliminary Operating Budget by strategic target area.
- The total 2027-2028 Preliminary Operating Budget by department.
- The 2027-2028 Operating Preliminary count of full-time equivalent positions by department.

Debt Service

Debt service encompasses the city’s payments on outstanding loans and bonds. These payments include both principal and interest. Debt is used strategically to fund current and future capital and land needs in support of the Strategic Framework and Long-Range Plans. The city evaluates its debt capacity and repayment plans carefully to maintain a healthy debt service coverage ratio. For example, bonds issued for road improvements would require scheduled debt service payments that are factored into the financial plan over the life of the bond.

This section displays the city's debt by various categories listed below:

- The city’s total policy and statutory debt limits as of January 1, 2027.
- The city's total statutory debt capacity and debt issued as of January 1, 2027, comparing general government, parks and open space, and utility system use of debt capacity.
- The city's general obligation and revenue bond issuance amount and date, maturity date, interest rate, source of funding and debt service requirements for 2027-2028 by bond.
- The city's annual debt service requirements for existing non-voted general obligation bonds from 2027 through 2047, and the city's bond ratings.

General and Enterprise Operations - Department Information

General operations refer to the core activities funded by the General Fund, which cover essential services like public safety, parks, human services and general administration. These operations rely primarily on ongoing revenue sources like property taxes, sales taxes and service fees. The budget for general operations is critical in maintaining the day-to-day functions of the city, ensuring that departments have the resources they need to deliver services.

Enterprise operations are those that function like self-sustaining businesses within the city, such as Development Services and Utilities. These operations generate revenue directly from customers who pay for services like development permits, water, sewer or garbage collection. The funds collected are used exclusively to cover the costs of providing those services, including operations, maintenance and capital improvements. For instance, water utility rates are set based on the cost of treating and delivering water, maintaining infrastructure and planning for future capacity.

Chapter 4 will detail each general and enterprise operation by department within the city, highlighting the departments' organizational charts, objectives, accomplishments, and six-year financial plan. The financial plan highlights expenditures that can be categorized as personnel and non-personnel costs.

Personnel Costs

Personnel is largely made up of personnel services and benefits. Personnel services paid to employees are in accordance with the rate, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, hazardous duty and other compensation considered to be salaries and wages. Benefits are paid by the employer as part of the conditions of employment, as mandated by state law or as required by the pay plan or bargaining unit contracts. These include such benefits as, but not limited to, employee pensions, medical benefits, workers' compensation and unemployment compensation.

Personnel are categorized in the budget by the following types of employees:

Full-Time Equivalent Employees: These are permanent staff positions that are usually funded through the city's General Fund or specific departmental budgets. FTEs are critical for maintaining consistent service levels, and the number of FTEs is often set during the budget process. For example, the police department might have a set number of FTEs for officers, administrative staff, and community outreach positions, all approved as part of the overall budget.

Alternate Employee Types: Alternate employees include several types of staff, including limited-term employees, student interns and partially-benefited employees. LTEs are hired for specific roles with a known end date, often tied to project-based work or temporary increases in service demand. LTEs receive benefits similar to FTEs but are intended to be temporary solutions, typically lasting no more than three years. For instance, an LTE might be brought in to support a short-term initiative like a major software upgrade or to manage a temporary spike in workload, such as during a citywide event. Once the project ends, the LTE role is typically phased out. However, if the need persists, there may be a proposal to convert the LTE into a permanent FTE. Interns are variable, part-time or seasonal employees who are enrolled in education programs. Partially-benefited employees serve in variable, seasonal or part-time positions. These positions do not increase the number of FTE positions in the budget.

Non-Personnel Costs

Non-personnel are all costs outside of personnel, largely made up of maintenance & operations and interfund-related costs.

Maintenance & Operations: M&O refers to the recurring costs necessary to keep the city's infrastructure, facilities and programs running smoothly. These include day-to-day expenses like utilities, repairs, supplies and contracted services. M&O budgets are a critical part of both capital and operating plans.

For example, if the city builds a new community center, the M&O costs would include electricity, water, janitorial services, HVAC maintenance and routine repairs. In the first year, these M&O costs might be included as part of the capital budget for the project. However, starting in the second year, they would be factored into the operating budget as ongoing expenses.

Broad assumptions are applied to M&O budgeting, such as annual inflation rates for utilities or cost escalations in service contracts. Contractual increases, such as those tied to vendor agreements, are also anticipated and built into the financial forecasts. Over time, as facilities age, M&O costs may increase due to more frequent repairs or the need for updated equipment.

Interfunds: These are transactions between individual funds of the city (rather than transactions between the city and private companies, other governments or vendors). Funds are budgeted in both the service-providing and service-receiving departments. Examples of interfunds include equipment rental charges, self-insurance premiums, and contributions for internal support services (for example, administrative, financial and human resource services).

Capital Investment

Capital investment includes two funds that make up the city's Capital Improvement Program: the General CIP Fund and the Utilities CIP Fund. Capital investment funds at the City of Bellevue are a crucial financial tool dedicated to funding large-scale capital projects and infrastructure improvements. These funds support long-term investments that are critical to maintaining and enhancing the city's infrastructure, public facilities and community assets. These projects typically involve significant expenditures and have a lifespan extending beyond a single fiscal year. More information regarding capital investments can be found in Chapter 5.

Total Preliminary City Budget

The 2027-2028 Preliminary Budget totals $2.3B. It is built on a complex set of debt services, operations and capital investments based in Generally Accepted Accounting Principles. Funds are used to separate and account for differing types of resources and costs. The city maintains the following types of funds, but may also establish other funds per state authority:

General Fund

The General Fund is the primary operating fund for the city and plays a crucial role in financing the core services and functions that communities rely on daily. It is supported primarily by revenue sources like property taxes, sales taxes and various service fees. The General Fund covers essential city operations, including public safety (police and fire), parks, human services, general government services and administrative functions.

Internal Service Fund

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. In 2027-2028, this includes 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 asset management as part of replacement reserve funding of designated equipment.

Enterprise Funds

Enterprise funds consist of city operations that are financed and operated similar to a private business, in which direct customers pay for all costs of the fund through fees. These funds include Development Services and Utilities, which includes water, sewer, storm & surface water and solid waste funds.

Special Purpose Funds

Special purpose funds hold resources that are restricted either by state law or other requests and are dedicated to specific purposes. This includes funds such as the Operating Grants & Donations Fund and the Restricted Special Purpose Fund.

Debt Service Fund

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.

Capital Funds

Capital funds include the two funds that make up the city's CIP: the General CIP Fund and the Utilities CIP Fund. Capital funds include costs related to the delivery of planning, design, construction, major maintenance and acquisition of assets typically greater than $100,000.

The following two tables provide the total 2027-2028 Preliminary Budget appropriation in three views – one by strategic target area and the second by department.

The figure below lists the 2027-2028 **Preliminary Operating Budget by STA.** More information regarding the STAs and services provided can be found in Chapter 1.

2027-2028 Preliminary Operating Budget by STA | $1.8B

2027-2028
$1.8B
100% of total

| Sorted By(2027-2028) | Broken down by Strategic Target Area

2027-2028 Preliminary Operating Budget by STA

Strategic Target Area	2027-2028	2027-2028 Percentage
Community Safety & Health	$578,994,396.14	32.44%
High Performance Government	$365,152,811.76	20.46%
Interfunds	$362,878,013.97	20.33%
High Quality Built & Natural Environment	$171,203,146.50	9.59%
Thriving People & Communities	$117,054,823.60	6.56%
Safe & Efficient Transportation System	$90,430,113.38	5.07%
Debt Service	$57,452,156.00	3.22%
Vibrant Economy	$39,073,512.28	2.19%
Reserves & Contingencies	$2,588,615.64	< 1%

The figure below lists the same **2027-2028 PreliminaryOperating Budget by department**.

It is important to note that the 2027-2028 Preliminary Operating Budget by department includes departments 988 - Reserves & Contingencies and 958 - Other Decreases in Fund Resources, which are not included as part of Chapter 4. City Operations sections. 988 - Reserves & Contingencies captures the General Fund and City Council contingencies that are not tied to a specific department. Similarly, 958 - Other Decreases in Fund Resources reflects high-level assumptions that have historically impacted the overall General Fund. This assumption is not tied to a specific department within the fund; rather, it represents overall spending trends. For planning purposes, the 2027-2028 budget assumes a 2.5% under-expenditure.

More information regarding the departments and services provided can be found in each department's page in Chapter 4.

2027-2028 Preliminary Operating Budget by Department | $1.8B

2027-2028
$1.8B
100% of total

| Sorted By(2027-2028) | Broken down by Department

2027-2028 Preliminary Operating Budget by Department

Department	2027-2028	2027-2028 Percentage
140 - Utilities	$528,827,789.28	29.63%
070 - Fire	$170,719,549.40	9.57%
065 - Finance & Asset Management	$168,702,941.42	9.45%
120 - Police	$151,136,451.83	8.47%
100 - Parks & Community Services	$142,631,948.55	7.99%
080 - Human Resources	$105,229,632.84	5.9%
130 - Transportation	$104,549,855.69	5.86%
110 - Development Services	$104,210,360.08	5.84%
040 - City Manager	$67,673,492.47	3.79%
150 - Miscellaneous Non-Departmental	$57,729,426.47	3.23%

Department	2027-2028	2027-2028 Percentage
959 - Debt Servicing	$57,452,156.00	3.22%
115 - Community Development	$57,338,625.19	3.21%
090 - Information Technology	$50,253,907.43	2.82%
988 - Reserves & Contingencies	$20,909,304.00	1.17%
010 - City Attorney	$15,884,807.72	< 1%
030 - City Council	$1,350,598.90	< 1%

The budget increases for departments are primarily driven by inflationary increases in personnel and operating costs. As the City of Bellevue continues to grow, departments also proposed targeted investments to maintain current service levels and ensure the city can continue meeting the needs of the community. These investments include the following (specific financial details can be found in chapter 4):

City Manager's Office

The City Manager's Office will extend Grand Connection Capital Project Coordinator and Manager LTE positions to support the continued delivery of the Grand Connection. To sustain ongoing program and service needs, the City Manager's Office will also convert seven LTE positions to permanent FTE positions supporting key programs and divisions, such as Public Defense, Homelessness Outreach, Affordable Housing development and Intergovernmental Relations. In addition, the City Manager's Office will invest in the Bellevue Promise Program, providing last-dollar scholarships to graduating seniors who live in Bellevue and are attending Bellevue College. The City Manager's Office will also continue its commitment to funding affordable housing projects, advancing the city's efforts to increase housing affordability and support a diverse and inclusive community.

Community Development

The Community Development Department will continue to support many of its programs and services by converting nine LTE positions to FTE positions. These programs and services include neighborhood services programs, arts programs, Economic Development Plan, Startup 425, Business Accelerator and the Environmental Stewardship Initiative. In addition, the department will make investments in advancing civic center planning, the KidsQuest Children's Museum relocation and expansion, and community engagement.

Development Services

The Development Services Department will invest and focus on streamlining permit processes and advancing growth within the city. These investments include adding eight new FTEs for project management program, continuous improvement program and code compliance. In addition, the department will look to fund positions for review services, inspection services and department management and support. Development Services will also continue its commitment in driving affordable housing projects by funding the affordable housing fee reduction program.

Finance & Asset Management

The Finance & Asset Management Department will continue maintaining city assets and advancing project delivery by converting seven LTE positions to FTE positions and adding six new FTEs. These staff positions will support critical internal organizational services at the city, including budget and fiscal management, procurement, accounts payable, real property management, business intelligence and municipal sustainability. FAM will also focus on providing and attracting high-quality events by expanding access to indoor and outdoor City Hall event spaces. In addition, FAM will invest in planning for the future by funding long range municipal planning efforts.

Fire

The Fire Department will continue to invest in the Bellevue Fire CARES program by adding one new FTE position to support the growing scope and complexity of its services. In addition, the Fire Department will fund one new FTE position to support capacity needs for the Fire Prevention Maintenance Inspection program.

Human Resources

The Human Resources Department will invest in supporting capacity needs and future growth of the city by converting two LTE positions to FTE positions and funding five new FTE positions. These staff will support internal functions like recruitment and operations as well as public-facing DEI services and programs. In addition, HR will continue to support funding for cross-cultural programming space with Bellevue School District.

Information Technology

The Information Technology Department will invest in funding capacity needs and future growth of the city by adding one new LTE and three new FTEs, supporting functions like the IT help desk, end-user support and business relationship management. In addition, IT will expand its Innovation program by adding one new LTE position, which will look to drive innovative operational efficiencies, encourage community engagement and support local businesses to innovate within Bellevue.

Parks & Community Services

The Parks & Community Services Department will fund the growing needs of the city's parks, open space and trail systems, natural areas, and streetscapes by converting four LTE positions to FTE positions, supporting recreation, community special events and natural resources maintenance and operations needs. In addition, PCS will continue to support community services and programming, the probation division and human services by converting 2.84 LTE positions to FTE positions.

Police

The Police Department will invest in the need to retain the Commission of Law Enforcement Accreditation by adding one new FTE position. CALEA accreditation ensures that all Police Department policies meet industry standards.

Transportation

The Transportation Department will invest in new and expand existing programs. These include parking and curb management, speed safety cameras and shared micro-mobility. Investments in these programs will include five new FTE positions and operational costs.

Utilities

The Utilities Department will continue to support and sustain its services in sewer, solid waste, storm and surface water, and water. Utilities will fund seven new FTEs, four new LTEs, and programmatic costs that include AI investment for call center efficiencies, expansion of utility bill assistance programs, advanced metering infrastructure systems, asset management and GIS data.

Personnel

The figure below displays the 2027-2028 PreliminaryBudget full-time equivalents by department (capital and operating combined).

Department	2027 Capital FTE	2027 Operating FTE	2027 Total FTE	2028 Capital FTE	2028 Operating FTE	2028 Total FTE
City Attorney		31.50	31.50		32.00	32.00
City Council		7.00	7.00		7.00	7.00
City Manager	2.00	55.75	57.75	2.00	56.00	58.00
Community Development		56.20	56.20		56.20	56.20
Development Services		140.00	140.00		143.75	143.75
Finance & Asset Management	17.00	135.75	152.75	17.00	137.00	154.00
Fire		290.50	290.50		292.00	292.00
Human Resources		37.05	37.05		37.80	37.80
Information Technology	1.00	68.25	69.25	1.00	68.50	70.00
Parks & Community Services	7.35	193.40	200.75	7.35	193.65	201.00
Police		257.75	257.75		258.00	258.00
Transportation	36.55	126.35	162.90	36.55	127.10	163.65
Utilities	19.30	166.45	185.75	19.30	166.70	186.00
Grand Total	**83.20**	**1,565.95**	**1,649.15**	**83.20**	**1,575.70**	**1,659.40**

Debt Information – Based on Statutory Limits

State law enables the city to issue debt for three general categories of use: General Government, Parks and Open Space, and the Utility System. The debt issued in each category is limited to 2.5% of the city's assessed valuation (for a total limit of 7.5%). In addition, the state constitution also allows for non-voted (councilmanic) debt limited to 1.5% of the city's assessed valuation, to be included within the General Government 2.5% limit. Such councilmanic debt can be funded by property taxes but does not result in an increase to regular levy property taxes. Publicly-voted bonds (which exclude councilmanic debt) require a 60% majority approval for passage of a bond election and a total voter turnout of at least 40% of the total votes cast in the last general election. Publicly-voted bonds are funded by voted levy property taxes and the approval of these bonds results in an increase to voted levy property taxes.

The City of Bellevue maintains a debt policy as part of the overall Comprehensive Financial Policies. The full text of financial policies can be found in section 6b. Comprehensive Financial Policies.

The figure below displays the city’s total policy and statutory debt limits as of January 1, 2027:

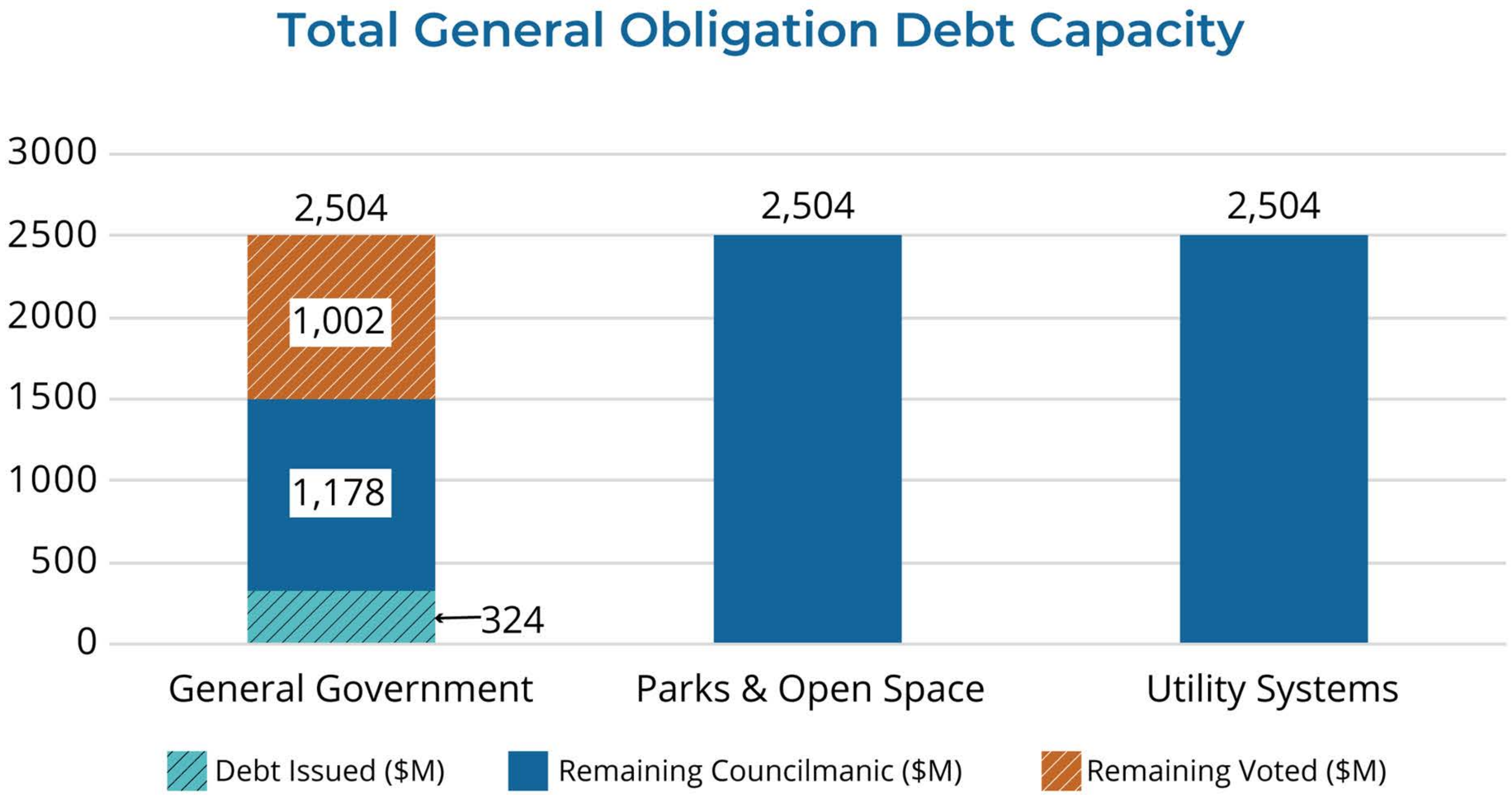
	% of Assessed Value ($100.1B) for January 1, 2027			Capacity Available ($) for January 1, 2027		
Type of Debt	**Statutory Limitations**	**Policy Limitations**	**Policy Limit Available**	**Statutory Limitations**	**Policy Limitations**	**Policy Limit Available**
General Purpose:	2.50%	1.75%	1.44%	2,503,514,531	1,752,460,171	1,440,733,309
Non-Voted (Councilmanic)	1.50%	1.00%	0.68%	1,502,108,718	1,001,405,812	677,617,950
Voted	1.00%	0.75%	0.75%	1,001,405,812	751,054,359	751,054,359
Parks and Open Space - Voted	2.50%	1.75%	1.75%	2,503,514,531	1,752,460,171	1,752,460,171
Utilities - Voted	2.50%	1.75%	1.75%	2,503,514,531	1,752,460,171	1,752,460,171
Revenue	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
Local Improvement District	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit

Total Debt Capacity and Debt Issued for January 1, 2027 ($ Millions)

The policy calculations for the graph below use a projected assessed valuation of $100.141 billion for the 2027 collection year, which results in a per-category statutory 2.5% capacity of approximately $2.504 billion. Capacity is based on Washington state statutory limits which is a percent of Bellevue's assessed value. Capacity can change with assessed value and outstanding debt. Bellevue can legally borrow up to $2.504 billion in each category. Today, General Government has borrowed approximately $0.324 billion or 13% of its total, leaving around $2.192 billion available across councilmanic and voter-approved limits. Parks & Open Space and Utilities Systems currently show the full capacity available.

Total Debt Capacity for January 1, 2027

Maximum Legal Capacity = $101,141 x 0.025 = $2,504



Bellevue's legal debt capacity and current borrowing.

Non-Voted General Obligation and Special Obligation Revenue Bond Debt Information (dollars in thousands)

The figure below presents detailed information on the city's General Obligation and Special Obligation Revenue Bond debt. For each debt issue, this figure lists the amount issued, the issue and maturity dates, interest rate, source of debt payment funding and the debt service requirements included in the 2027-2028 Budget.

						2027-2028 Debt Service Requirement	
Non-Voted General Obligation (G.O.) Bonds:	**Original Amount Issued**	**Issue Date**	**Final Maturity Date**	**Interest Rate**	**Source of Debt Service Funding**	**Principal**	**Interest**
Transportation Infrastructure Finance and Innovation Act	$99,600	2017	2056	1.86%	General CIP	$2,051	$1,533
2020 A Limited Tax G.O. Refunding Series 2010	$10,915	2020	2032	4.00%	Debt Service	$2,140	$617
2020 B Limited Tax G.O. Taxable BCCA Refunding Series 2010	$42,370	2020	2032	0.27-1.68%	Hotel / Motel Tax	$10,840	$844
2021 Limited Tax G.O. taxable Refunding Series 2013	$47,315	2021	2037	0.42-2.76%	General CIP	$8,555	$1,360
2022 Limited Tax G.O. Refunding	$72,675	2021	2043	4.00-5.00%	General CIP	$4,535	$5,580

Series 2012							
2026 Limited Tax G.O. and Funding Bonds	$76,490	2026	2045	5.00%	Debt Service	$2,855	$1,944
Total Non-Voted G.O. Revenue Bonds:	**$349,365**					**$18,741**	**$7,557**

Annual Debt Service Requirements for Existing Non-Voted General Obligation and Special Obligation Revenue Bonds ($ Millions)

The figure below presents the annual debt service requirements for the City's councilmanic (non-voted) and special obligation debt through 2047. The 2027 debt service requirements are $26.3 million for councilmanic debt. If no further debt is issued, the final debt payment for the councilmanic debt occurs in 2056. This graph shows the city's annual debt requirements decreasing over time.

Annual Debt Service Requirements for Existing Non-Voted General Obligation and Special Obligation Revenue Bonds

Year	Amount ($ Millions) ($)
2027	26.30
2032	26.30
2037	18.59
2042	13.56
2047	3.58
	Total: $88.33

Bond Ratings

On January 1, 2027 the city will hold the following bond ratings:

Bond Type	Standard and Poor's	Moody's
Unlimited Tax General Obligation	AAA	Aaa
Limited Tax General Obligation	AAA	Aaa

Reserves & Contingencies

The city maintains reserves and contingencies at the fund level. The Finance & Asset Management Department director is authorized to activate spending and transfer monies as needed, consistent with any reserve or contingency appropriation restrictions and authorizations. In the city's updated Comprehensive Financial Policies (section 6c), the city establishes a number of reserves to address longer-term (generational) risk mitigation and contingencies to address shorter-term (unplanned, non-programmed) risk mitigation.

Reserves

Operating Reserve

The city will maintain an operating reserve in the General Fund equivalent to at least 15%-16.5% of the annualized operating appropriation excluding one-time expenses and any reserves or contingencies within the fund. (This reserve is also known as the 60-day Operating Reserve.) The city manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe, or for other, one-time extraordinary expenditures and shall notify the mayor and the council within 48 hours of authorization. If this reserve is used, the next Preliminary Biennial Budget Proposal shall identify how the reserve will be replenished within two biennial budget periods after the end of the catastrophic event.

For the initial establishment or following periods of reserve usage, the city should achieve target reserve levels within two biennia.

Bellevue Arts Reserve

The city shall maintain a reserve for the commissioning, acquisition and installation of arts as defined in Bellevue City Code. The city manager may authorize use of this reserve for any appropriate and prioritized arts investment or expenditure. This reserve may receive resources from general, capital improvement, enterprise and other city funds, as well as private donation, public and other sources consistent with this reserve’s uses. No minimum is established.

Long-Range Planning Reserve

Consistent with Revised Code of Washington and the city’s Long Range Facilities Master Plan, or its successor document, the city shall establish a reserve for city purposes, including land acquisition and development. The city manager is authorized to negotiate and execute transactions for use of this reserve; however, only the City Council shall authorize spending of this reserve. This reserve may receive resources from general, capital improvement, enterprise and other city funds, as well as private donation, public and other sources consistent with this reserve’s uses. No minimum is established.

Capital Program Reserves

The city will maintain Capital Program Reserves in the appropriate CIP Fund(s) of monies that were identified to prefund appropriated spending within the 6-year Capital Improvement Program plan.

Risk and Compensation Reserves

The city maintains reserves for Workers’ Compensation, General Self-Insurance, and Health Benefits programs. These reserve levels are set based on actuarial studies. Unemployment Compensation reserves are based on budgeted amounts for expected benefit payments for the period.

Development Services Reserves

Operating Reserve

A Development Services Operating Reserve equivalent to a level consistent with 24 months of 100% of Core Services staffing levels, as determined by the Development Services director, including estimated cost recovery. The city manager may authorize use of this reserve when Development Fee revenues are less than operating costs for two or more consecutive years as adjusted for seasonal fluctuations. Within three months of accessing this reserve, the city manager will notify the mayor and the council of actions and planned actions related to negative economic growth. If used and following when the reserve is either fully depleted or spending of the reserve is no longer needed during an authorization period, this reserve shall be replenished by rate revenues within two subsequent biennia.

Prepaid Fees Reserve

The city will maintain a Prepaid Fees Reserve equivalent to the total amount of prepaid fees for which services have not been delivered by December 31 of each year. The fund balance will be used to offset expenditures in the year(s) of service delivery following the year of prepayment. This reserve will be tracked and reconciled annually.

Rates Offset Reserve

The city will maintain a Rate Offset Reserve for periodic fluctuations in Development Services rate revenues. This reserve balance, if any, will be used to offset and/or smooth short and mid-term impacts on rates.

Utilities Reserves

Mobility Infrastructure Initiative (MII) Reserve

For the period of 2008 to 2018, storm water rates included a 1.5% levy for the MII to fund storm drain and stream corridor (i.e., culvert) improvements in the BelRed area. After 2018, the rate capacity established during this period continues to fund the MII, with annual transfers to the reserve. MII funds may be accessed to support planned capital projects for related storm water improvements.

Capital Facilities Renewal and Replacement (R&R) Reserve

Contributions are supplied by utility revenues (e.g., planned transfers, one-time revenues, connection charges and interest) for long-term capital reinvestment in utility systems as outlined in long-term financial forecasts. In addition, at the end of the budget cycle, fund balances greater than anticipated and other one-time revenues shall be transferred to the R&R Reserve until it is shown that projected funds will be adequate to meet long-term needs, and only then will be used for rate relief. This reserve minimizes large rate impacts as the systems near the end of their useful life and must be renewed or replaced. Inter-generational equity will be assured by making contributions to and withdrawals from the R&R Reserve in a manner which produces smooth rate transitions over a 75-year (or longer) planning period. Borrowing from R&R Reserve for non-utility purposes is permissible if treated as a short-term loan, which is repaid with applicable interest and the borrowing does not negatively impact Utility R&R needs. Accessing the R&R Reserve requires City Council approval through the biennial budget process or by specific action.

Asset Replacement Reserve

Funding for future replacement of operating equipment and systems. For all Utilities asset and equipment items, the anticipated replacement costs by year for the upcoming 20-year period will be developed as a part of each biennial budget process. The budgeted contribution will be based upon the annual amount needed to maintain a positive cash flow balance in the Asset Replacement Reserve over the 20-year forecast period. At a minimum, the ending Asset Replacement Reserve balance for each utility will equal, on average, the next year’s projected replacement costs for that utility fund.

Operating Reserves

The following reserve levels will be met with appropriate utility revenues. Allowances will be applied to account for duplication, or offsetting, reserves across all utility funds. The city manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe, or for other, one-time extraordinary expenditures and shall notify the mayor and the council within 48 hours of authorization.

Water Operating Reserve - 48 days of budgeted O&M costs, excluding debt service and capital funding.

Sewer Operating Reserve - 30 days of budgeted King County pass-through costs and 20 days of O&M costs, excluding debt service and capital funding.

Storm & Surface Water Operating Reserve - 29 days of budgeted O&M costs, excluding debt service and capital funding.

Solid Waste Operating Reserve - 75 days of budgeted O&M costs and 100% of the anticipated grant budget.

Contingencies

Operating Contingency

The city will maintain an operating contingency equivalent to 1% of the annualized general operating appropriation excluding Non-Departmental, and any one-time expenses within the fund, not to exceed 37.5 cents per thousand dollars of assessed valuation of property within the city per 35A.34.250 RCW. The city manager may authorize the use of this contingency to mitigate unplanned operational expenses and risk. This contingency should be proposed for replenishment as appropriate through the budget process.

Council Contingency

The city will identify a non-programmed contingency of up to $1,000,000 per calendar year as part of the biennial budget. A majority vote of the City Council can authorize the use of this contingency for one-time operating or capital improvements at its prerogative. This contingency, like others, expires with the General Fund appropriation.

Utilities Operating Contingency

The city will maintain an operating contingency for Utilities activities according to utility fund as identified below. The department director may authorize use of this contingency to mitigate unplanned operational expenses, plant emergencies and risk for which rate funded revenues are appropriate.

Water

7.5% of water purchase costs and 11% of other water O&M costs.

Sewer

2.0% of King County pass-through costs and 5% of other wastewater O&M costs.

Storm & Surface Water

2.5% of O&M costs.

Solid Waste

$75,000 (2012 dollars) adjusted for annual CPI.

Development Services Contingency

The city will maintain a Development Services Contingency from the Development Services Reserves equivalent to 2% of the Development Services forecasted fee revenues (based on the highest year of the biennium). The Development Services department director may authorize use of this contingency to mitigate unanticipated peaks in rate volume or other Development Services-related expenditures with the approval of the city manager.

Capital Project Contingency

Each capital program with the capital fund(s) will plan for and request appropriation for capital project contingencies. These contingencies are not line-item specific and can be proposed for appropriation at the project, program or fund level, but not at multiple levels. Industry standards and delivery complexity shall be drivers in the establishment of capital project contingencies.

Capital Grant Project Contingency

The city will maintain a capital project contingency with the purpose of setting aside resources and appropriation for grant local match funding. The FAM director may authorize the use of this contingency for grants having received approval governed by CFP 7.9.

Chapter 4. City Operations

Chapter 4 details the budget for the city's operations, featuring comprehensive information on each department and their alignment with Strategic Target Areas (STAs). This chapter includes department-specific details such as organizational charts, goals for 2027-2028, achievements from 2025-2026, budget information, full-time employee (FTE) counts, and proposals for new and adjusted budget items. Additionally, this chapter provides the budget allocations associated with each STA.

Department Information

This section contains a department information including organization charts, 2027-2028 goals, 2025-2026achievements, department operating budget information, department FTE counts, budget by Strategic Target Area and new and adjustment proposals that added to the department budget for the 2027-2028 budget.

Strategic Target Areas

This section outlines the definitions and objectives of the Strategic Target Areas and details the operating budget attributed to each area, providing clarity on how funds are allocated to support these strategic goals.

A fall landscape at Mercer Slough

Operational Budget: Department Information

4a. City Attorney’s Office

4b. City Council

4c. City Manager’s Office

4d. Community Development Department

4e. Development Services Department

4f. Finance & Asset Management Department

4g. Fire Department

4h. Human Resources Department

4i. Information Technology Department

4j. Parks & Community Services Department

4k. Police Department

4l. Transportation Department

4m. Utilities Department

4n. Miscellaneous Non-Departmental

View of Lake Washington at dusk, seen from Factoria.

City Attorney

Mission

The mission of the City Attorney's Office is to provide high-quality, ethical, trusted counsel and representation, in partnership with city departments, to safeguard and advance the city's vision for a vibrant community and exceptional quality of life in Bellevue.

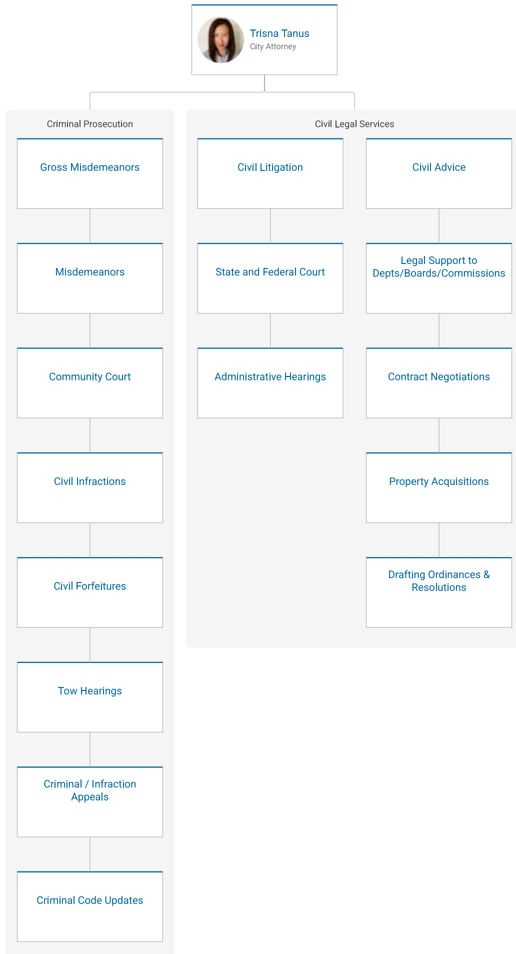
2027-2028 Objectives

- Continue to provide strategic partnership and legal support to city departments in the implementation of the city’s comprehensive plan and policy objectives.
- Provide proactive and responsive guidance related to changing regional and national conditions to city leadership and departments in order to place the city in the best legal position possible.
- Partner with other city departments in advancing projects such as the Grand Connection Crossing and affordable housing on city-owned sites, supporting code amendments to advance housing production and economic development goals and to ensure city compliance with state mandates, and implementing key city initiatives such as the Affordable Housing Plan, Economic Development Plan, and Diversity Advantage Plan 2035.
- Continue to provide high-quality representation of the city and its employees in claims, administrative appeals and litigation.
- Identify areas for improvement and implement actions to manage and minimize the risk of future claims and litigation, including holding regular office hours, providing staff trainings, being accessible for client questions and proactively collaborating across departments.
- Work with King County on improvements to the district court and community court programs to reduce recidivism while holding offenders accountable.
- Finalize development of and implement a new streamlined criminal case management system.

2025-2026 Key Accomplishments

- Partnered within a cross-departmental, multi-agency team to stand up and operate a community court, which offers an alternate pathway for individuals charged with misdemeanor property and drug crimes.
- Drafted and processed through adoption a city council-initiated ordinance imposing mandatory minimum sentences for repeat offenders of misdemeanor theft crimes.
- Assisted in the requests for proposal, selections, and agreements for city-owned sites, including the Wilburton TOD, BelRed TOD, and 130th Parcels, for the purpose of development of housing and affordable housing.
- Provided legal support for Grand Connection Crossing and integral projects, including selection of a General Contractor/Construction Manager (GCCM), formation of a Business Improvement Area and utilization of Tax Increment Financing.
- Collaborated with other departments and drafted code and policy amendments for adoption by the city council that streamline and improve the city process for real property dispositions.

Organizational Chart



City Attorney 2027-2028 Operating Budget

The graphic below displays the City Attorney's Office operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $15.9M

Explore by

Operating Expenditure by Business Unit

2027-2028
$15.9M
100% of total

2027
$7.7M
100% of total

2028
$8.2M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Legal Advice	$8,941,041.27	$4,361,005.08	$4,580,036.20	56.29%	56.42%	56.16%
Prosecution	$4,513,853.84	$2,182,192.41	$2,331,661.44	28.42%	28.23%	28.59%
General / Admin	$2,429,912.61	$1,185,757.85	$1,244,154.75	15.3%	15.34%	15.25%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
General / Admin	1,185,758	1,244,155	1,298,078	1,355,110	1,415,459	1,479,348
Legal Advice	4,361,005	4,580,036	4,747,703	4,922,616	5,105,692	5,290,494
Prosecution	2,182,192	2,331,661	2,423,250	2,518,616	2,617,478	2,720,353
Grand Total	**7,728,955**	**8,155,852**	**8,469,030**	**8,796,343**	**9,138,629**	**9,490,195**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the City Attorney 's Office. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**30.00**	**31.50**	**32.00**	**2.00**
General / Admin	4.00	4.00	4.00	0.00
Prosecution	10.00	10.75	11.00	1.00
Legal Advice	16.00	16.75	17.00	1.00
Grand Total	**30.00**	**31.50**	**32.00**	**2.00**

List of Proposal Impacts

The chart below lists the proposals that changed the City Attorney budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
High Performance Government	**150,000**	**150,000**	**300,000**
3. Adjustment of Base	150,000	150,000	300,000
Legal Support	150,000	150,000	300,000
Safe & Efficient Transportation System	**242,928**	**329,097**	**572,024**
4. New Service/Pilot/Program	242,928	329,097	572,024
Speed Safety Cameras	242,928	329,097	572,024
Grand Total	**392,928**	**479,097**	**872,024**

City Council

Mission

The City Council serves as the legislative branch of Bellevue's city government and is charged with promoting the health, wellbeing and safety of the community. The council determines public policy, establishes local laws, adopts the city's budget, articulates the Community Vision and assures that city government is responsive to community needs in a fiscally sound manner.

2027-2028 Council Vision and Strategic Target Areas

City Council Vision: Bellevue welcomes the world. Our diversity is our strength. We embrace the future while respecting our past. This vision, supported through strategic target areas, guides the City of Bellevue's policy and budget. The strategic target areas adopted in 2024 are:

- High Performance Government: Bellevue's well-managed government is foundational to the success of the council's vision and city services.
- Vibrant Economy: Bellevue is a city where innovation thrives.
- Safe & Efficient Transportation System: Transportation is sustainable, reliable and predictable. Mode choices are abundant, clean and safe.
- High Quality Built & Natural Environment: Bellevue is a livable city with world class places to live, work, play and learn.
- Community Safety & Health: All people feel safe, valued and welcome. Our systems and infrastructure are resilient and secure.
- Thriving People & Communities: Bellevue is a caring community where all residents enjoy a high quality of life.

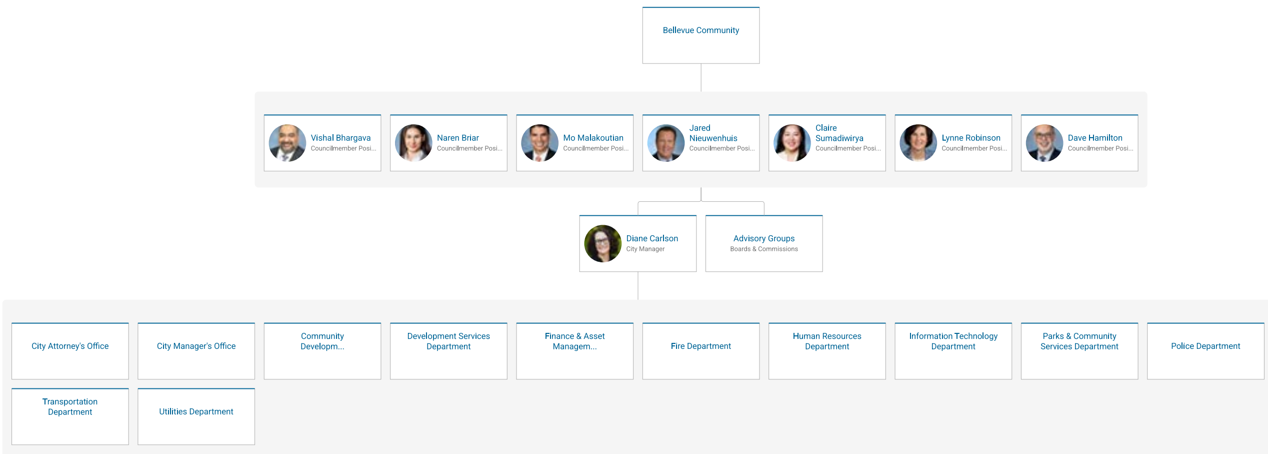
Highlights from Council Priorities

Across the full set of twelve Council priorities initially established in 2024-2026, the city made substantial progress in 2025-2026 to advance long-range planning, improve service delivery, strengthen community engagement, support housing opportunities and deepen its commitment to equity. Work advanced across departments, with major initiatives moving from planning into implementation and several long-term projects reaching key milestones. Highlights include:

- **Priority #1 (Enterprise Service Management, Community Engagement & Data Analytics):** Advanced citywide modernization of customer service by expanding enterprise service management tools, delivering a new citywide data lakehouse to strengthen analytics and transparency, and launching AI-powered assistants through Govstream.ai to streamline permitting and improve customer experience. Moving forward, the city is working on building and launching a new multilingual, unified service and engagement platform which will make it easier for residents to submit and track requests and connect with city services.
- **Priority #4 (Affordable Housing Strategy):** Adopted the 2026–2032 Affordable Housing Strategy, advancing a coordinated set of actions to strengthen housing production, stability and access, with more than 1,600 affordable homes now moving through the development pipeline.
- **Priority #5 (City-owned Properties):** Selected development teams for the Wilburton and BelRed TOD sites to deliver roughly 300 total affordable apartments, including family-size units, and space for community-based organizations, with both projects progressing through design and permitting and poised for construction as early as 2028. A third site, located in BelRed, will include affordable homes along with market-rate units and other uses.

- **Priority #9 (Diversity Advantage Plan):** Completed the Diversity Advantage Plan 2035 and department-level short-term Equity Plans identifying more than 100 near-term equity actions, with the first phase of a public dashboard launching in late 2026.

Organizational Chart



City Council 2027-2028 Operating Budget

The graphic below displays the Bellevue City Council's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $1.4M

Explore by

Operating Expenditure by Business Unit

2027-2028
$1.4M
100% of total

2027
$668.0K
100% of total

2028
$682.6K
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
City Council	$1,350,598.90	$668,013.67	$682,585.23	100%	100%	100%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
City Council	668,014	682,585	696,287	710,592	725,526	741,118
Grand Total	**668,014**	**682,585**	**696,287**	**710,592**	**725,526**	**741,118**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Bellevue City Council. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**7.00**	**7.00**	**7.00**	**0.00**
City Council	7.00	7.00	7.00	0.00
Grand Total	**7.00**	**7.00**	**7.00**	**0.00**

List of Proposal Impacts

The chart below lists the proposals that changed the City Council budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
High Performance Government	**10,000.00**	**10,000.00**	**20,000.00**
3. Adjustment of Base	10,000.00	10,000.00	20,000.00
City Council	10,000.00	10,000.00	20,000.00
Grand Total	**10,000.00**	**10,000.00**	**20,000.00**

City Manager

Mission

The City Manager's Office strengthens connections among the City Council, city departments, and Bellevue's diverse community, stewards responsible and transparent governance, and delivers inclusive and innovative public service.

2027-2028 Objectives

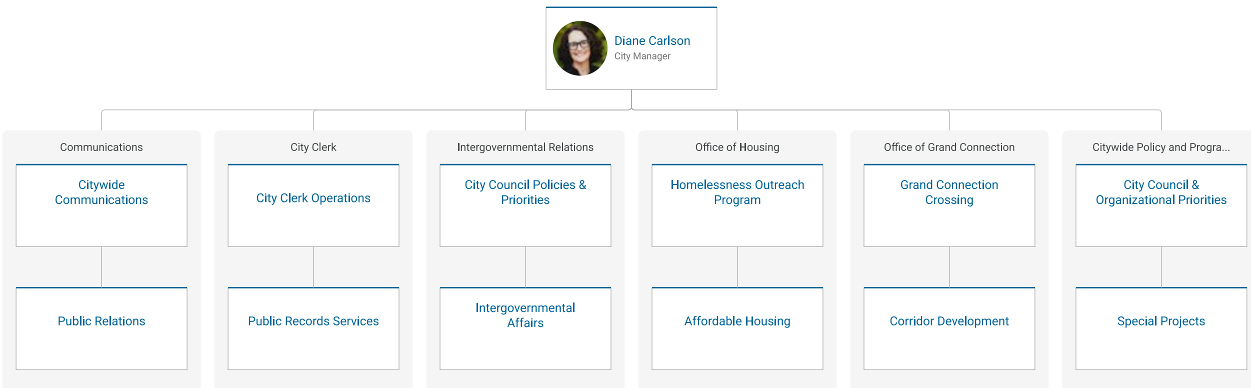
Implement the City Council's policies and direction, provide strategic leadership to ensure high-quality service delivery, develop implementation plans and strategies, and ensure efficient, cost-effective management of the city.

- Advance compliance with Web Content Accessibility Guidelines across the legislative process, city code and all Open Public Meetings Act (OPMA) subject bodies. Continue optimizing the city's electronic records ecosystem, develop a compliance-based training and outreach program covering OPMA, the Public Records Act, and other best practices and continue building a more inclusive, diverse process for city boards, commissions, advisory committees and task forces.
- Complete pre-construction services for the Grand Connection Crossing, including design consultation, environmental review and right-of-way acquisition. Break ground late in the biennium, contingent on these steps and funding.
- Advance the community vision by leveraging relationships and providing intergovernmental policy support to the City Council and city departments at the regional, state, federal and international levels.
- Deliver policy, projects and resources that accelerate housing production and preservation and increase affordability in Bellevue, and lead the city's homelessness response, safe parking and outreach program.
- Support city departments in sharing information and engagement opportunities on major projects of community interest, expanding the city's reach and building public trust through accurate, transparent and timely communications. This includes advancing the city's branding effort (building on 2025 outreach and 2026 messaging and visual updates) through new visual identity standards for vibrancy, diversity and natural beauty, website search improvements, expanded plain-language and translated content and new social media analytics tools.

2025-2026 Key Accomplishments

- Managed the end-to-end council vacancy appointment process (selection method, interviews and final appointments) following the resignation of two councilmembers and launched the citywide SharePoint Optimization strategy with ITD to modernize data management in internal services departments.
- Completed 30% design for the Grand Connection Crossing, providing a safe pedestrian and bicyclist connection between Downtown Bellevue and Eastrail.
- Coordinated state and federal efforts and regional board engagement to secure key appropriations, advance transportation planning and keep Bellevue's centers competitive for future funding.
- Launched the Office of Housing, updated the Affordable Housing Strategy 2026-32, advanced redevelopment of two city-owned properties and conducted the city's largest-ever affordable housing investment round. The outreach team continues to assist over 500 unhoused clients and house over 100 individuals annually.
- Launched a new internal communications tool, assessed community perception of Bellevue's brand, and partnered with HR and IT to launch staff tools and training for upcoming federal digital accessibility requirements. Since 2025, produced 270+ news releases, grew Facebook followers 150%+, more than doubled Instagram reach, and supported 227 speaking engagements and 112 proclamations.

Organizational Chart



City Manager 2027-2028 Operating Budget

The graphic below displays the department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $67.7M

Explore by

Operating Expenditure by Business Unit

2027-2028
$67.7M
100% of total

2027
$42.6M
100% of total

2028
$25.1M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Al0.t at East Main - 1590 Cap	$8,460,888.00	$8,460,888.00	$0.00	12.5%	19.87%	0%
Bweather TOD - 1590 Cap	$6,750,000.00	$1,250,000.00	$5,500,000.00	9.97%	2.94%	21.92%
Forest Edge_AHF	$6,104,471.00	$6,104,471.00	$0.00	9.02%	14.33%	0%
Forest Edge - 1590 Cap	$6,083,890.00	$6,083,890.00	$0.00	8.99%	14.29%	0%
Overall City Mgmt & Plng	$5,870,957.40	$2,875,526.36	$2,995,431.05	8.68%	6.75%	11.94%
Communications	$4,119,794.49	$2,011,098.77	$2,108,695.72	6.09%	4.72%	8.41%
City Clerk	$3,487,195.96	$1,684,059.00	$1,803,136.97	5.15%	3.95%	7.19%
Alt. at East Main_AHF	$3,483,750.00	$3,483,750.00	$0.00	5.15%	8.18%	0%
Records Management	$3,425,837.18	$1,677,981.01	$1,747,856.17	5.06%	3.94%	6.97%
Public Defense	$3,328,058.47	$1,583,937.69	$1,744,120.78	4.92%	3.72%	6.95%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Intergov Relations/Coord	$2,736,627.48	$1,337,220.87	$1,399,406.61	4.04%	3.14%	5.58%
Office of Housing	$2,506,928.19	$1,231,745.11	$1,275,183.08	3.7%	2.89%	5.08%
Homelessness Outreach	$2,033,611.59	$1,244,959.19	$788,652.40	3.01%	2.92%	3.14%
HB 1590 OMS-Plymouth	$1,384,660.07	$682,098.55	$702,561.52	2.05%	1.6%	2.8%
BTV	$1,355,934.95	$664,382.30	$691,552.65	2%	1.56%	2.76%
OMS_Spring District	$1,078,674.40	$531,366.70	$547,307.70	1.59%	1.25%	2.18%
HB 1590 Capital Projects	$981,890.58	$0.01	$981,890.57	1.45%	< 1%	3.91%
HB 1590 OMS-Aventine	$752,070.90	$370,478.26	$381,592.64	1.11%	< 1%	1.52%
CIN Amani Home-1590 Capital	$675,333.60	$0.00	$675,333.60	< 1%	0%	2.69%
Office of Grand Connection	$541,608.10	$264,472.80	$277,135.30	< 1%	< 1%	1.1%
OMS_Alt. at East Main	$517,852.00	$0.00	$517,852.00	< 1%	0%	2.06%
Hearing Examiner	$508,556.80	$244,731.69	$263,825.11	< 1%	< 1%	1.05%
HB 1590 OMS-Lifewire	$477,464.20	$235,204.04	$242,260.16	< 1%	< 1%	< 1%
HB 1590 Operations	$433,335.77	$212,205.22	$221,130.55	< 1%	< 1%	< 1%
BRIDGE 120th SpringTOD-1590Cap	$267,500.00	$267,500.00	$0.00	< 1%	< 1%	0%
HB 1590 OMS-Amani Home CIN	$145,367.82	$71,610.75	$73,757.07	< 1%	< 1%	< 1%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Al0.t at East Main - 1590 Cap	8,460,888	0	0	0	0	0
Alt. at East Main_AHF	3,483,750	0	0	0	0	0
Aventine/LIHI-1590 Capital	0	132,148	116,612	100,610	84,128	67,151
BRIDGE 120th SpringTOD-1590Cap	267,500	0	0	0	0	0
BTV	664,382	691,553	714,201	737,677	761,760	786,971
Bweather TOD - 1590 Cap	1,250,000	5,500,000	0	0	0	0
CIN Amani Home-1590 Capital	0	675,334	496,466	434,512	370,699	304,972
City Clerk	1,684,059	1,803,137	1,869,288	1,938,525	2,010,996	2,086,853
Communications	2,011,099	2,108,696	2,404,297	2,501,205	2,602,156	2,705,275
Forest Edge - 1590 Cap	6,083,890	0	0	0	0	0
Forest Edge_AHF	6,104,471	0	0	0	0	0
HB 1590 Capital Projects	0	981,891	9,435,785	9,950,069	9,632,025	9,883,443
HB 1590 OMS-Amani Home CIN	71,611	73,757	75,972	75,972	75,972	75,972
HB 1590 OMS-Aventine	370,478	381,593	393,040	404,832	416,977	429,486
HB 1590 OMS-Lifewire	235,204	242,260	249,528	257,014	264,724	272,666
HB 1590 OMS-Maurice Elbert	14,328	14,758	15,200	15,656	16,126	16,610
HB 1590 OMS-Plymouth	682,099	702,562	723,638	745,348	767,708	790,739
HB 1590 Operations	212,205	221,131	228,620	236,467	244,688	253,302
Hearing Examiner	244,732	263,825	282,288	301,989	323,026	345,501
Homelessness Outreach	1,244,959	788,652	816,928	846,534	876,851	908,601

	2027	2028	2029	2030	2031	2032
Intergov Relations/Coord	1,337,221	1,399,407	1,451,669	1,506,044	1,562,768	1,622,012
Office of Grand Connection	264,473	277,135	281,964	313,212	415,608	430,139
Office of Housing	1,231,745	1,275,183	1,313,244	1,353,080	1,394,144	1,437,026
OMS_Alt. at East Main	0	517,852	533,388	549,390	565,872	582,849
OMS_Forest Edge	0	0	120,000	123,600	127,308	131,128
OMS_Spring District	531,367	547,308	563,727	580,639	598,058	616,000
Overall City Mgmt & Plng	2,875,526	2,995,431	2,902,492	3,014,868	3,132,408	3,255,349
Public Defense	1,583,938	1,744,121	1,892,222	2,040,656	2,109,468	2,180,844
Records Management	1,677,981	1,747,856	1,805,757	1,866,395	1,929,902	1,996,413
Grand Total	**42,587,905**	**25,085,587**	**28,686,327**	**29,894,293**	**30,283,371**	**31,179,300**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the City Manager. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**45.00**	**54.75**	**55.00**	**10.00**
Public Defense		1.00	1.00	1.00
City Clerk	7.00	8.75	9.00	2.00
Records Management	8.00	8.00	8.00	0.00
Hearing Examiner	1.00	1.00	1.00	0.00
Overall City Mgmt & Plng	8.00	8.00	8.00	0.00
Intergov Relations/Coord	5.00	6.00	6.00	1.00
BTV	3.00	3.00	3.00	0.00
Communications	9.00	10.00	10.00	1.00
Homelessness Outreach	1.00	4.00	4.00	3.00
Office of Housing	3.00	4.00	4.00	1.00
Office of Grand Connection		1.00	1.00	1.00
Restricted Special Purpose	**1.00**	**1.00**	**1.00**	**0.00**
HB 1590 Operations	1.00	1.00	1.00	0.00
Grand Total	**46.00**	**55.75**	**56.00**	**10.00**

List of Proposal Impacts

The chart below lists the proposals that changed the budget for the City Manager for the 2027-2028 budget beyond what was included in their budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics, or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Community Safety & Health	**168,212**	**176,782**	**344,994**
3. Adjustment of Base	168,212	176,782	344,994
Conversion of Public Defense Contract Administrator LTE	168,212	176,782	344,994
High Performance Government	**696,026**	**770,433**	**1,466,459**
3. Adjustment of Base	696,026	770,433	1,466,459
CCO - Internal Capacity Request	192,122	239,177	431,299
CMO - Internal Capacity Request	7,500	7,500	15,000
Intergovernmental Relations Policy Advisor (Fed. & Int'l.)	182,281	193,487	375,768
Senior Administrative Assistant LTE to FTE Conversion	143,708	151,187	294,894
Speechwriter LTE - FTE Conversion	170,415	179,083	349,498
High Quality Built & Natural Environment	**10,329,598**	**762,114**	**11,091,712**
3. Adjustment of Base	441,377	462,114	903,491
Grand Connection LTE Extension	441,377	462,114	903,491
4. New Service/Pilot/Program	9,888,221	300,000	10,188,221
Affordable Housing Awards 2026	9,588,221	0	9,588,221
Flexible Project Fund (FPF)	300,000	300,000	600,000
Thriving People & Communities	**626,457**	**658,662**	**1,285,119**

	2027	2028	2027-2028
3. Adjustment of Base	426,457	458,662	885,119
Conversion of Affordable Housing Development Program Manager	167,797	176,340	344,137
Homelessness Outreach Program Staff and Vehicle	258,659	282,322	540,982
4. New Service/Pilot/Program	200,000	200,000	400,000
Bellevue Promise Program	200,000	200,000	400,000
Grand Total	**11,820,293**	**2,367,991**	**14,188,284**

Community Development

Mission

Bellevue's Community Development Department's mission is to secure Bellevue's future as a livable, inspiring, vibrant and equitable community. We are stewards of Bellevue's Community Vision. Together we take action to create and sustain positive change, practice transparency in all our work and build strong relationships to form an active, informed and resilient community.

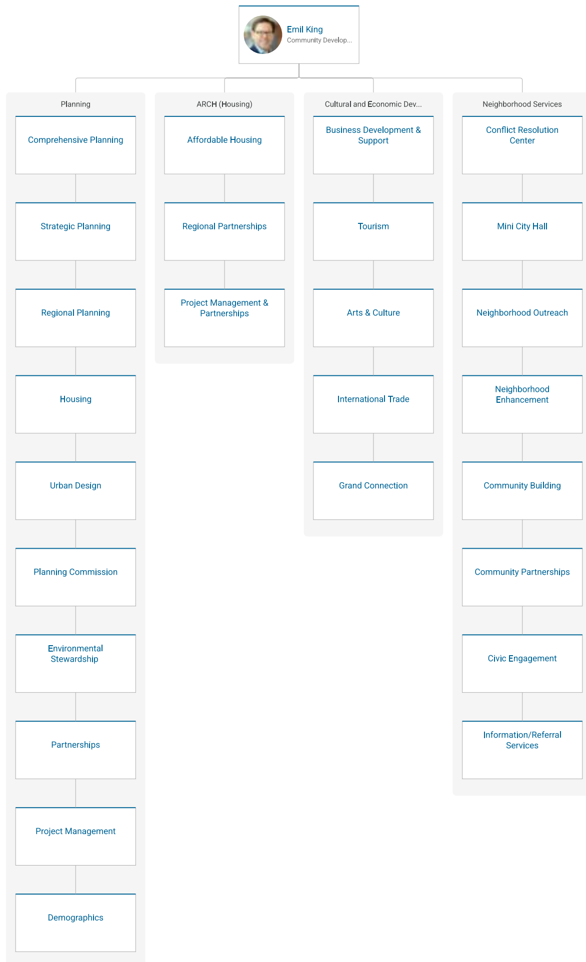
2027-2028 Objectives

- Update Great Neighborhoods neighborhood area plans for Lake Hills, West Lake Sammamish, West Bellevue, Woodridge and begin work on Bridle Trails.
- Adopt a long-term vision for the Civic Center District — the area connecting Downtown, the arts and culture core, transit access and the emerging Wilburton area.
- Advance the Environmental Stewardship Plan by expanding Energy Smart Eastside, growing EV charging access, supporting small business electrification, increasing tree giveaways and strengthening regional collaboration.
- Support the development of a Business Improvement Area in downtown Bellevue while advancing emerging district management efforts in BelRed, The Spring District and Old Bellevue.
- Complete studies for an Outdoor Event Venue and a regional Performing Arts Center.
- Expand community partnerships at Mini City Hall to be responsive to emerging community needs, including access to health insurance, food assistance, utility relief, business start-up assistance, housing stability, etc.

2025-2026Key Accomplishments

- Comprehensive Plan Implementation including support for middle housing code amendments, legislative rezones and creation of new zoning districts.
- Adopted the 2026–2030 Sustainable Bellevue Plan.
- Adopted the 2026 Economic Development Plan.
- Successfully hosted community programming and watch parties for the 2026 FIFA Men's World Cup.
- Created 95 new businesses through the Startup425 Accelerator program and provided technical assistance to 191 small businesses.
- Installed a major new artwork on 130th Avenue in BelRed by Po Shu Wang.
- Completed 26 for 26 Signature Street clean up events with Keep Bellevue Beautiful.

Organizational Chart



Community Development 2027-2028 Operating Budget

The graphic below displays the Community DevelopmentDepartment's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $57.3M

Explore by

Operating Expenditure by Business Unit

2027-2028
$57.3M
100% of total

2027
$29.4M
100% of total

2028
$28.0M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Arts Program	$9,442,336.05	$4,710,047.68	$4,732,288.37	16.47%	16.04%	16.92%
Tourism Promotion-Bellevue	$5,991,166.80	$2,980,680.00	$3,010,486.80	10.45%	10.15%	10.76%
Economic Development	$4,953,736.36	$2,315,594.53	$2,638,141.84	8.64%	7.88%	9.43%
Arch Project	$4,604,811.27	$2,246,286.17	$2,358,525.10	8.03%	7.65%	8.43%
Housing Comm Svc/Operating	$4,585,211.73	$2,286,274.45	$2,298,937.28	8%	7.79%	8.22%
Planning and Initiatives	$4,288,658.91	$2,199,370.53	$2,089,288.38	7.48%	7.49%	7.47%
Environmental Stewardship Init	$4,057,973.76	$2,167,241.31	$1,890,732.45	7.08%	7.38%	6.76%
Outreach	$2,748,202.46	$1,352,609.58	$1,395,592.88	4.79%	4.61%	4.99%
Eastside Climate Partnership Reimbursement	$2,234,438.23	$1,119,585.06	$1,114,853.17	3.9%	3.81%	3.99%
Department Management	$1,784,217.68	$874,277.08	$909,940.60	3.11%	2.98%	3.25%

Tourism Promotion-Redmond	$1,703,245.32	$847,385.73	$855,859.59	2.97%	2.89%	3.06%
Mini City Hall	$1,070,169.22	$526,606.51	$543,562.71	1.87%	1.79%	1.94%
ESE Home Electrification Prog	$960,164.10	$477,584.60	$482,579.50	1.67%	1.63%	1.73%
Comprehensive Planning	$904,214.00	$502,077.00	$402,137.00	1.58%	1.71%	1.44%
Public Space Management	$878,827.35	$435,867.95	$442,959.40	1.53%	1.48%	1.58%
Community Engagement	$766,231.94	$253,609.56	$512,622.38	1.34%	< 1%	1.83%
Conflict Resolution	$721,740.90	$350,907.95	$370,832.95	1.26%	1.19%	1.33%
Dept of Comm HEAR 2026	$700,000.00	$700,000.00	$0.00	1.22%	2.38%	0%
NEP-2_Downtown	$472,500.00	$236,250.00	$236,250.00	< 1%	< 1%	< 1%
Resolution WA Grant 27-29	$464,035.50	$154,678.50	$309,357.00	< 1%	< 1%	1.11%
HB 1590 Operations-ARCH	$405,002.61	$197,596.06	$207,406.55	< 1%	< 1%	< 1%
Startup 425 Administration	$397,701.88	$198,206.32	$199,495.56	< 1%	< 1%	< 1%
Tourism Promo Admin-Bellevue	$339,486.75	$166,836.35	$172,650.40	< 1%	< 1%	< 1%
Economic Diversification Init.	$330,000.00	$165,000.00	$165,000.00	< 1%	< 1%	< 1%
NEP-2_Northwest Bellevue	$327,000.00	$327,000.00	$0.00	< 1%	1.11%	0%
NEP-2_Lake Hills	$301,000.00	$150,500.00	$150,500.00	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
PSE_Decarbonization	$200,000.00	$200,000.00	$0.00	< 1%	< 1%	0%
NEP-2_Bridle Trails	$188,500.00	$123,500.00	$65,000.00	< 1%	< 1%	< 1%
NEP-2_Eastgate Factoria	$177,726.28	$151,363.14	$26,363.14	< 1%	< 1%	< 1%
NEP-2_Crossroads	$163,500.00	$18,000.00	$145,500.00	< 1%	< 1%	< 1%
NEP-2_Wilburton_BelRed	$154,000.00	$69,000.00	$85,000.00	< 1%	< 1%	< 1%
Dept of Commerce HEAR Grant	$150,000.00	$150,000.00	$0.00	< 1%	< 1%	0%
Building Electrification Grant	$150,000.00	$150,000.00	$0.00	< 1%	< 1%	0%
KCDRC CTED Temp Help 2025-27	$149,573.65	$147,436.65	$2,137.00	< 1%	< 1%	< 1%
Port of Seattle Grant 27-28	$120,000.00	$60,000.00	$60,000.00	< 1%	< 1%	< 1%
NEP-2_Newport	$112,712.06	$112,712.06	$0.00	< 1%	< 1%	0%
Electrify KC_Comm/WSU Gr 26-27	$100,000.00	$100,000.00	$0.00	< 1%	< 1%	0%
NEP-2 Cougar Mountain	$90,262.42	$45,131.21	$45,131.21	< 1%	< 1%	< 1%
NEP-2_Somerset	$50,190.41	$50,190.41	$0.00	< 1%	< 1%	0%
NEP-2_West Lake Sammamish	$37,545.50	$31,272.75	$6,272.75	< 1%	< 1%	< 1%
NEP-2_Northeast Bellevue	$19,759.12	$9,879.56	$9,879.56	< 1%	< 1%	< 1%
NEP-2_West Bellevue	$16,000.00	$0.00	$16,000.00	< 1%	0%	< 1%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Arch Project	2,246,286	2,358,525	2,441,628	2,551,225	2,652,607	2,756,288
Arts Program	4,710,048	4,732,288	2,247,230	2,270,381	2,294,574	2,319,857
Building Electrification Grant	150,000	0	0	0	0	0
Community Engagement	253,610	512,622	220,201	228,139	236,449	245,155
Comprehensive Planning	502,077	402,137	402,197	402,260	402,323	402,390
Conflict Resolution	350,908	370,833	689,592	716,327	744,166	772,747
Department Management	874,277	909,941	942,600	976,771	1,012,523	1,049,932
Dept of Comm HEAR 2026	700,000	0	0	0	0	0
Dept of Commerce HEAR Grant	150,000	0	0	0	0	0
Eastside Climate Partnership Reimbursement	1,119,585	1,114,853	1,108,348	1,101,491	1,094,087	1,086,768
Economic Development	2,315,595	2,638,142	2,712,208	2,777,872	2,484,625	2,547,534
Economic Diversification Init.	165,000	165,000	165,000	165,000	165,000	165,000
Electrify KC_Comm/WSU Gr 26-27	100,000	0	0	0	0	0
Environmental Stewardship Init	2,167,241	1,890,732	1,766,434	1,779,787	1,793,477	807,383
ESE Home Electrification Prog	477,585	482,580	490,433	486,104	481,539	476,740
HB 1590 Operations-ARCH	197,596	207,407	215,687	224,357	233,425	242,695
Housing Comm Svc/Operating	2,286,274	2,298,937	1,814,132	1,830,259	1,847,376	1,865,545
KCDRC CTED Temp Help 2025-27	147,437	2,137	2,197	2,260	2,323	2,390
Mini City Hall	526,607	543,563	557,439	571,920	587,075	602,675
NEP-2 Cougar Mountain	45,131	45,131	0	0	0	0
NEP-2_Bridle Trails	123,500	65,000	0	0	0	0

	2027	2028	2029	2030	2031	2032
NEP-2_Crossroads	18,000	145,500	145,500	145,500	145,500	0
NEP-2_Downtown	236,250	236,250	236,250	236,250	0	0
NEP-2_Eastgate Factoria	151,363	26,363	0	0	0	0
NEP-2_Lake Hills	150,500	150,500	150,500	150,500	0	0
NEP-2_Newport	112,712	0	15,600	82,350	82,350	82,350
NEP-2_Northeast Bellevue	9,880	9,880	0	0	0	0
NEP-2_Northwest Bellevue	327,000	0	0	0	0	0
NEP-2_Somerset	50,190	0	13,200	62,950	62,950	62,950
NEP-2_West Bellevue	0	16,000	85,000	85,000	85,000	85,000
NEP-2_West Lake Sammamish	31,273	6,273	6,273	0	0	0
NEP-2_Wilburton_BelRed	69,000	85,000	85,000	85,000	85,000	0
NEP-2_Woodridge	0	12,000	48,250	48,250	48,250	48,250
Outreach	1,352,610	1,395,593	1,429,431	1,464,770	1,500,875	1,538,023
Planning and Initiatives	2,199,371	2,089,288	2,165,675	2,245,344	2,328,172	2,414,022
Port of Seattle Grant 27-28	60,000	60,000	0	0	0	0
PSE_Decarbonization	200,000	0	0	0	0	0
Public Space Management	435,868	442,959	408,303	413,103	418,116	423,352
Resolution WA Grant 27-29	154,679	309,357	0	0	0	0
Startup 425 Administration	198,206	199,496	169,922	176,896	184,094	191,181
Tourism Promo Admin-Bellevue	166,836	172,650	178,798	179,213	179,631	180,053
Tourism Promo Admin-Redmond	6,739	8,044	9,445	9,130	8,810	8,488
Tourism Promotion-Bellevue	2,980,680	3,010,487	3,040,592	3,070,998	3,101,708	3,132,725
Tourism Promotion-Redmond	847,386	855,860	864,418	873,062	881,793	890,611
Grand Total	**29,367,297**	**27,971,328**	**24,827,484**	**25,412,468**	**25,143,817**	**24,400,103**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Community Development Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**45.26**	**54.54**	**54.54**	**9.28**
Environmental Stewardship Init	1.00	3.34	3.34	2.34
Office of Grand Connection	1.00			(1.00)
Planning and Initiatives	9.00	9.00	9.00	0.00
Outreach	4.80	5.80	5.80	1.00
Community Engagement	1.00	1.00	1.00	0.00
Conflict Resolution	2.80	3.80	3.80	1.00
Mini City Hall	1.00	2.00	2.00	1.00
Department Management	3.00	4.00	4.00	1.00
Arts Program	3.00	4.00	4.00	1.00
Housing Comm Svc/Operating	1.00	1.00	1.00	0.00
Economic Development	6.00	7.80	7.80	1.80
Startup 425 Administration		0.80	0.80	0.80
Arch Project	11.66	12.00	12.00	0.34
Restricted Special Purpose	**1.34**	**1.66**	**1.66**	**0.32**
HB 1590 Operations-ARCH	1.34	1.00	1.00	(0.34)
Eastside Climate Partnership Reimburseme	0.00	0.66	0.66	0.66
Grand Total	**46.60**	**56.20**	**56.20**	**9.60**

List of Proposal Impacts

The chart below lists the proposals that changed the Community Development Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
High Performance Government	**180,343**	**186,291**	**366,634**
4. New Service/Pilot/Program	180,343	186,291	366,634
Community Development Senior Budget Analyst	180,343	186,291	366,634

	2027	2028	2027-2028
High Quality Built & Natural Environment	**2,185,852**	**1,847,300**	**4,033,152**
3. Adjustment of Base	985,852	608,800	1,594,652
130th TOD Delivery of the Parking Garage	34,375	36,375	70,750
Arts Program Coordinator	2,688	4,193	6,881
Energy Planning and Grid Capacity Phase 2	100,000	0	100,000
Environmental Stewardship Initiative Implementation	698,789	518,231	1,217,021
Sustainability: Building Decarbonization Study	100,000	0	100,000
Sustainability: ESE Support Resources	50,000	50,000	100,000
4. New Service/Pilot/Program	1,200,000	1,238,500	2,438,500
BelRed Park & Ride Partnership	0	238,500	238,500
Civic Center Planning	200,000	0	200,000
Sustainability: Greenbank	1,000,000	1,000,000	2,000,000
Thriving People & Communities	**1,733,635**	**1,467,721**	**3,201,356**
3. Adjustment of Base	1,733,635	1,467,721	3,201,356
Enhanced Community Engagement	50,000	300,000	350,000
Neighborhood Enhancement Program	1,324,799	797,897	2,122,696
Neighborhood Services Core Programs	358,836	369,825	728,661
Vibrant Economy	**3,260,757**	**3,292,417**	**6,553,174**
3. Adjustment of Base	760,757	792,417	1,553,174
Economic Development Plan Implementation	368,991	391,658	760,649
Start Up 425 & Small Business Accelerator	391,766	400,759	792,525
4. New Service/Pilot/Program	2,500,000	2,500,000	5,000,000

	2027	2028	2027-2028
KidsQuest Relocation and Expansion	2,500,000	2,500,000	5,000,000
Grand Total	**7,360,587**	**6,793,729**	**14,154,316**

Development Services

Mission

Development Services protects the quality, safety and integrity of the built and natural environment. We partner to enhance an equitable, inclusive and livable city for everyone.

2027-2028 Objectives

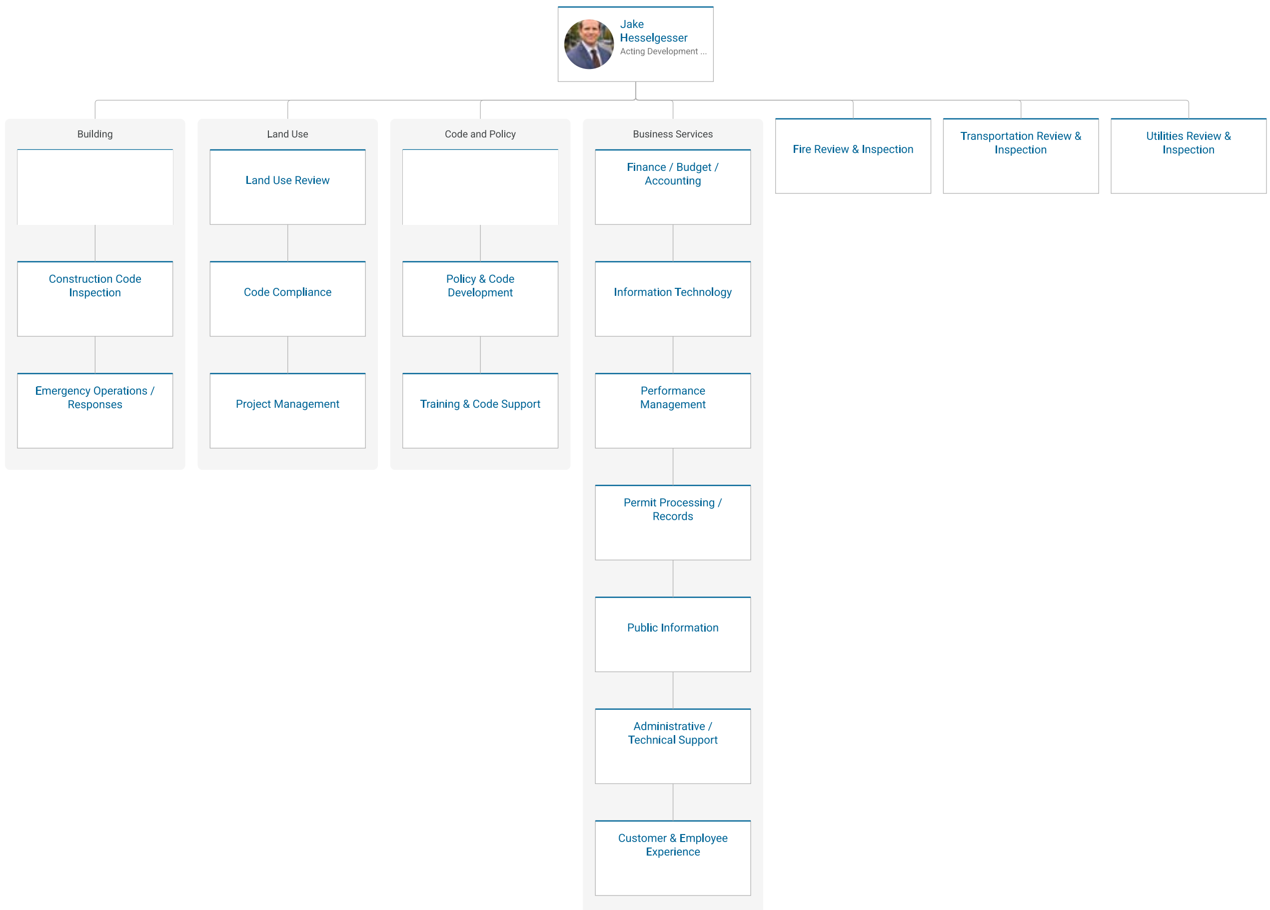
Provide a process that is timely, understandable and effective for internal and external customers.

- Proactively balance resources (staffing, contracts, revenues) through development cycles.
- Achieve the city council's adopted outcomes by actively engaging in planning and code development initiatives and delivering high-quality services.
- Maintain competitive fees for service and adequate financial reserves.
- Increase transparency and accountability with public-facing data and reports and enhance customer listening capabilities that help inform future initiatives.
- Develop and implement pre-approved Detached Accessory Dwelling Units and Cottage Housing program.
- Development and implement project management and continuous improvement programs.

2025-2026 Key Accomplishments

- Implemented Development Services 5-year strategic plan and corresponding process improvement initiatives
- Developed and established small business and public space activation permit assistance program.
- Deployed two AI-assistants to over 100 staff members as part of Govstream.ai partnership.
- Implemented the city council's adopted permit streamlining measures and associated process improvements resulting from Senate Bill 5290.
- Permit timelines meeting first review targets improved from 72% to 82%.
- Implemented Middle Housing process improvements and consolidated building permit review pilot program.

Organizational Chart



Development Services 2027-2028 Operating Budget

The graphic below displays the Development Services Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $104.2M

Explore by

Operating Expenditure by Business Unit

2027-2028
$104.2M
100% of total

2027
$51.1M
100% of total

2028
$53.1M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Other Shared Costs	$22,753,125.21	$11,336,015.10	$11,417,110.10	21.83%	22.2%	21.48%
Inspection	$20,949,036.06	$10,182,599.79	$10,766,436.27	20.1%	19.94%	20.26%
Plans Examiners	$12,359,862.48	$5,974,403.49	$6,385,458.98	11.86%	11.7%	12.01%
Land Use Planners	$11,716,863.03	$5,730,342.20	$5,986,520.83	11.24%	11.22%	11.26%
Department Mgmt	$6,705,822.66	$3,189,161.64	$3,516,661.01	6.43%	6.25%	6.62%
Community Dev-GF Subsidy	$5,806,471.00	$2,822,533.00	$2,983,938.00	5.57%	5.53%	5.61%
Permit Center	$4,172,078.64	$2,035,975.58	$2,136,103.05	4%	3.99%	4.02%
Business Program	$3,732,082.36	$1,821,822.09	$1,910,260.27	3.58%	3.57%	3.59%
Policy & Code	$2,850,396.70	$1,459,833.80	$1,390,562.90	2.74%	2.86%	2.62%
Financial	$2,489,321.03	$1,215,822.45	$1,273,498.59	2.39%	2.38%	2.4%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Service						
Code Compliance	$2,459,906.23	$1,175,734.24	$1,284,171.98	2.36%	2.3%	2.42%
Customer Service	$2,032,339.12	$991,941.62	$1,040,397.49	1.95%	1.94%	1.96%
Technology Projects	$1,713,406.00	$817,019.00	$896,387.00	1.64%	1.6%	1.69%
Technology Services	$1,474,803.52	$712,310.76	$762,492.76	1.42%	1.4%	1.43%
Reserves	$1,452,569.64	$712,309.70	$740,259.94	1.39%	1.4%	1.39%
Business Automation	$1,265,082.47	$632,541.24	$632,541.24	1.21%	1.24%	1.19%
BRIC-FEMA/WA St Military	$225,000.00	$225,000.00	$0.00	< 1%	< 1%	0%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
BRIC-FEMA/WA St Military	225,000	0	0	0	0	0
Business Automation	632,541	632,541	632,541	632,541	632,541	632,541
Business Program	1,821,822	1,910,260	1,960,477	2,036,779	2,116,317	2,198,825
Code Compliance	1,175,734	1,284,172	1,329,242	1,379,790	1,426,073	1,473,745
Community Dev-GF Subsidy	2,822,533	2,983,938	3,083,602	3,184,127	3,287,293	3,393,801
Customer Service	991,942	1,040,397	1,062,206	1,101,264	1,142,405	1,185,369
Department Mgmt	3,189,162	3,516,661	3,609,006	3,758,007	3,913,954	4,077,350
Financial Service	1,215,822	1,273,499	1,305,216	1,354,658	1,405,711	1,458,637
Inspection	10,182,600	10,766,436	10,988,477	11,339,857	11,690,550	12,053,962
Land Use Planners	5,730,342	5,986,521	6,108,478	6,331,170	6,549,376	6,775,302
Other Shared Costs	11,336,015	11,417,110	11,666,072	12,007,143	12,459,158	12,932,115
Permit Center	2,035,976	2,136,103	2,179,582	2,259,898	2,344,008	2,431,965
Plans Examiners	5,974,403	6,385,459	6,886,056	7,103,934	7,330,339	7,565,293
Policy & Code	1,459,834	1,390,563	1,427,637	1,445,003	1,495,539	1,547,928
Reserves	712,310	740,260	787,057	828,914	873,019	919,493
Technology Projects	817,019	896,387	991,233	1,020,294	1,050,809	1,082,849
Technology Services	712,311	762,493	817,675	878,357	945,093	1,018,493
Workstation Reserves	26,097	26,097	26,097	26,097	26,097	26,097
Grand Total	51,061,463	53,148,897	54,860,652	56,687,834	58,688,282	60,773,766

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Development Services Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**130.75**	**12.58**	**13.00**	**(117.75)**
Plans Examiners	23.00			(23.00)
Inspection	37.00			(37.00)
Code Compliance	6.00			(6.00)
Policy & Code	5.00			(5.00)
Land Use Planners	24.00			(24.00)
Permit Center	9.75			(9.75)
Business Program	7.00			(7.00)
Financial Service	5.00			(5.00)
Customer Service	5.00			(5.00)
Department Mgmt	9.00			(9.00)
Code Compliance		6.58	7.00	7.00
Policy & Code		6.00	6.00	6.00
DS Enterprise Fund	**0.00**	**127.42**	**130.75**	**130.75**
Plans Examiners		23.83	25.00	25.00
Inspection		38.83	40.00	40.00
Land Use Planners		25.00	25.00	25.00
Permit Center		10.75	10.75	10.75
Business Program		7.00	7.00	7.00
Financial Service		5.00	5.00	5.00
Customer Service		5.00	5.00	5.00
Department Mgmt		12.00	13.00	13.00
Grand Total	**130.75**	**140.00**	**143.75**	**13.00**

List of Proposal Impacts

The chart below lists the proposals that changed the Development Services Department's Budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
High Performance Government	**619,665**	**826,739**	**1,446,404**
3. Adjustment of Base	619,665	826,739	1,446,404
DS Continuous Improvement Program	361,944	556,879	918,823
DS Department Management & Support FTE Budget	257,721	269,860	527,581
High Quality Built & Natural Environment	**836,199**	**1,345,797**	**2,181,995**
3. Adjustment of Base	836,199	1,345,797	2,181,995
Code Compliance Technician	78,358	138,698	217,056
Development Services Inspection Services FTE Budget	211,203	221,147	432,350
Development Services Review Services FTE Budget	241,071	253,555	494,626
DS Project Management Program	305,568	732,397	1,037,965
Grand Total	**1,455,864**	**2,172,535**	**3,628,399**

Finance & Asset Management

Mission

Working Together for a Better, Stronger Future

2027-2028 Objectives

- Advance the city's One City Bellevue leadership philosophy by strengthening its integration of systems, tools, and skills into business planning, performance management, and decision-making to ensure outcomes are clearly defined, measured, and continuously improved.
- Expand the Monthly Business Review (MBR) program across the organization by standardizing business review practices, improving performance reporting, and aligning operational measures with department business plans and city strategic priorities.
- Continue to support and advance citywide business transformation optimizing current and future state processes and tools that support streamlined citywide and departmental operations.
- Deliver the funded municipal capital improvements on time and within budget, while establishing the structures and planning to document and deliver on the anticipated growth of the city.
- Develop and adopt the 2027-2032 Department Strategic Plan to guide the department’s priorities, ensuring alignment with the city’s Strategic Framework and fostering a culture of curiosity, learning and growth.

2025-2026 Key Accomplishments

Advanced Sustainable and Resilient Public Infrastructure

- Successfully completed Fire Station 10 in partnership with Sustainability, achieving both LEED Gold and Salmon-Safe certifications.
- Received the People's Choice Award, an industry recognition, demonstrating the city's commitment to sustainable, resilient public infrastructure.
- Recognized as no. 43 on NAFA's Top 50 Green Fleets, in the city's first year participating in the national sustainability benchmarking competition.

Advanced Major Capital Planning and Infrastructure Investment

- Completed the City Hall Master Planning effort, establishing a funded $62 million implementation plan for critical facility investments (2027–2032).
- Established the city's first governance framework for enterprise Capital Improvement Program (CIP) oversight.

Strengthened Citywide Performance Management and Business Transformation

- Established the enterprise business intelligence program, developed citywide performance dashboards, and launched Monthly Business Reviews across all departments—creating a consistent, data-driven approach to performance management, transparency, and continuous improvement throughout the organization.

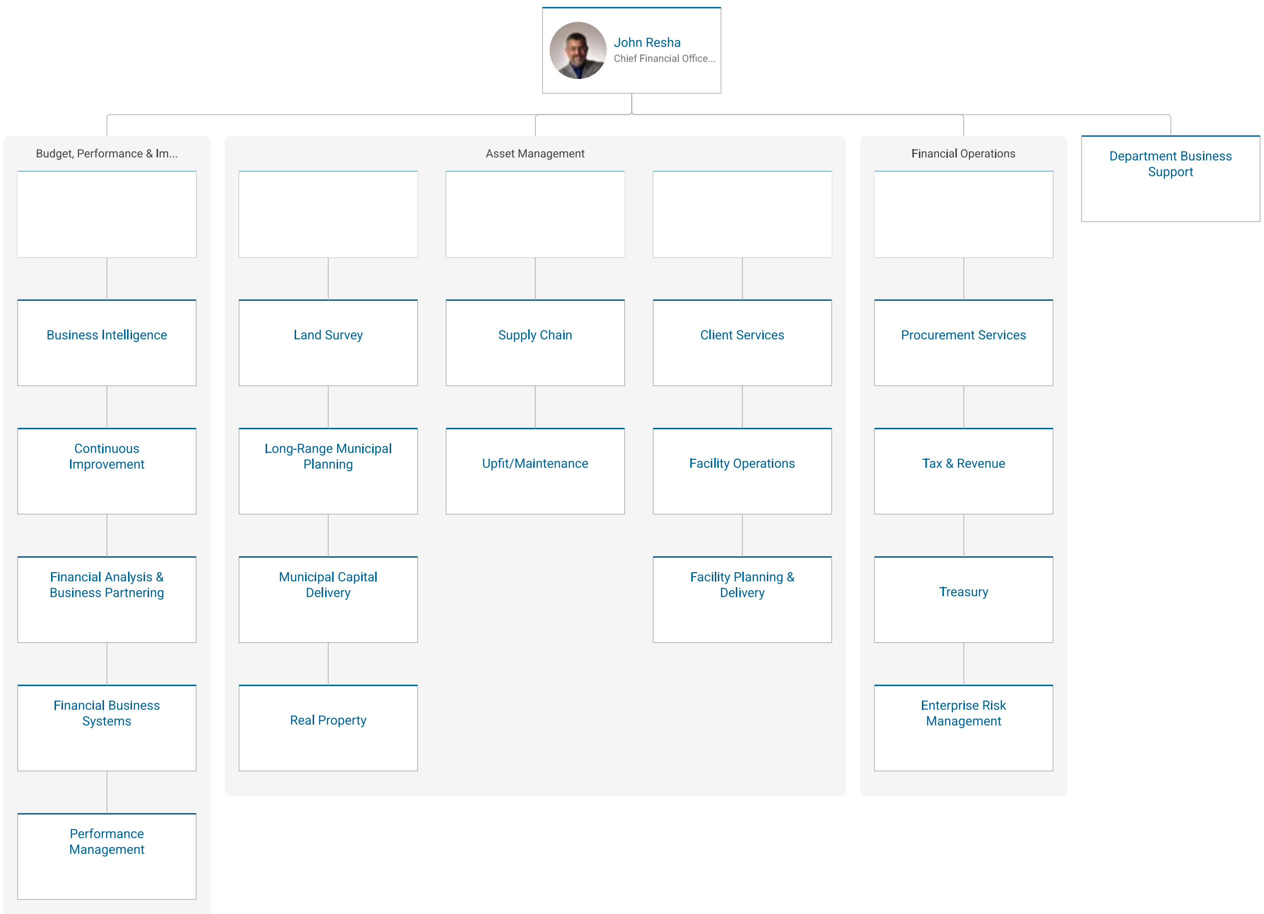
Modernized Citywide Financial and Administrative Processes

- Led a citywide redesign of the budget development process that improved collaboration and efficiency across all departments.
- Implemented enterprise electronic invoice and procurement workflows and enhanced treasury operations through electronic check processing to strengthen financial stewardship and internal controls.

Enhanced Public Safety, Workplace, and Community Services

- Completed key public safety and workplace initiatives, including security camera deployment across all city-maintained fire facilities.
- Modernization of city facilities through strategic workspace planning.
- Recognized as the #39 Best Public Fleet by the National Association of Fleet Administrators (NAFA) 100 Best Fleets, ranking higher than any other public fleet in the state of Washington.
- Expanded community programming at City Hall with more than 35 cultural, educational and arts events.

Organizational Chart



Finance & Asset Management 2027-2028 Operating Budget

The graphic below displays the Finance & Asset Management Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $168.7M

Explore by

Operating Expenditure by Business Unit

2027-2028
$168.7M
100% of total

2027
$81.0M
100% of total

2028
$87.7M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Hotel/Motel Taxes	$29,559,000.00	$14,546,000.00	$15,013,000.00	17.52%	17.95%	17.13%
Claims & Insurance	$21,276,605.66	$10,043,187.69	$11,233,417.98	12.61%	12.39%	12.81%
MERF Capital Purchase	$14,110,955.00	$5,462,908.00	$8,648,047.00	8.36%	6.74%	9.87%
Facilities Services Fund	$13,136,922.00	$5,984,930.00	$7,151,992.00	7.79%	7.38%	8.16%
Upfit & Maintenance	$11,760,369.78	$5,691,655.94	$6,068,713.84	6.97%	7.02%	6.92%
Facility Operations	$11,605,401.19	$5,661,568.32	$5,943,832.87	6.88%	6.99%	6.78%
Worker's Compensation	$8,575,736.83	$4,128,513.35	$4,447,223.48	5.08%	5.09%	5.07%
Supply Chain Mgmt	$8,190,882.70	$4,060,649.20	$4,130,233.50	4.86%	5.01%	4.71%
EERF Capital Purchase	$3,546,555.00	$2,230,593.00	$1,315,962.00	2.1%	2.75%	1.5%
Financial Operations	$2,775,267.13	$1,355,351.74	$1,419,915.39	1.65%	1.67%	1.62%
Director's Office	$2,414,139.30	$1,337,420.83	$1,076,718.48	1.43%	1.65%	1.23%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Central Services	$2,373,158.78	$1,179,379.39	$1,193,779.39	1.41%	1.46%	1.36%
Tax Services	$2,367,611.24	$1,140,605.43	$1,227,005.80	1.4%	1.41%	1.4%
Procurement	$2,326,905.02	$1,118,542.52	$1,208,362.51	1.38%	1.38%	1.38%
Financial Business Systems	$2,098,542.55	$1,033,477.06	$1,065,065.49	1.24%	1.28%	1.22%
Land Survey	$1,995,349.52	$974,155.25	$1,021,194.27	1.18%	1.2%	1.16%
Business Intelligence	$1,879,225.51	$916,641.56	$962,583.96	1.11%	1.13%	1.1%
Tenant Programs	$1,671,995.07	$815,801.59	$856,193.48	< 1%	1.01%	< 1%
Affordable Housing Permit Rfnd	$1,670,000.00	$835,000.00	$835,000.00	< 1%	1.03%	< 1%
Service Delivery	$1,665,853.68	$812,044.03	$853,809.65	< 1%	1%	< 1%
Real Property	$1,634,931.15	$800,087.41	$834,843.74	< 1%	< 1%	< 1%
Accounting	$1,575,825.76	$775,879.01	$799,946.75	< 1%	< 1%	< 1%
Radio Communication	$1,519,393.09	$732,799.68	$786,593.41	< 1%	< 1%	< 1%
Rideshare Program	$1,435,659.19	$693,912.71	$741,746.48	< 1%	< 1%	< 1%
Fin Analysis & Bus Partnering	$1,396,064.77	$655,538.05	$740,526.72	< 1%	< 1%	< 1%
Business License & Audit	$1,379,106.52	$672,495.94	$706,610.58	< 1%	< 1%	< 1%
Dept Business Support	$1,293,932.68	$632,551.54	$661,381.14	< 1%	< 1%	< 1%
Accounts Payable	$1,246,678.18	$608,079.25	$638,598.93	< 1%	< 1%	< 1%
Econ Analysis & Modeling	$1,244,681.17	$607,966.79	$636,714.39	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Cash Management	$1,243,606.33	$608,639.01	$634,967.32	< 1%	< 1%	< 1%
Continous Improvement	$1,164,017.06	$567,853.20	$596,163.86	< 1%	< 1%	< 1%
Municipal Sustainability	$1,145,091.62	$562,132.75	$582,958.87	< 1%	< 1%	< 1%
Exp Analysis & Modeling	$1,138,250.78	$555,345.88	$582,904.90	< 1%	< 1%	< 1%
Performance Management	$799,658.54	$392,103.87	$407,554.66	< 1%	< 1%	< 1%
Long-Range Municipal Planning	$738,606.62	$478,772.95	$259,833.67	< 1%	< 1%	< 1%
Investment & Debt	$733,539.21	$366,023.98	$367,515.23	< 1%	< 1%	< 1%
Risk Management	$685,217.55	$334,135.98	$351,081.57	< 1%	< 1%	< 1%
Apprenticeship/WMBE Prg	$640,256.22	$312,569.96	$327,686.26	< 1%	< 1%	< 1%
Asset Management	$605,310.58	$296,150.41	$309,160.17	< 1%	< 1%	< 1%
Budget, Perf & Improvement	$524,658.94	$256,619.41	$268,039.53	< 1%	< 1%	< 1%
Budget & Financial Plng	$509,914.32	$249,173.85	$260,740.47	< 1%	< 1%	< 1%
Client Services	$487,130.62	$238,020.95	$249,109.67	< 1%	< 1%	< 1%
Business Expense Services	$437,090.82	$214,437.57	$222,653.25	< 1%	< 1%	< 1%
Revenue Administration	$314,251.32	$153,194.42	$161,056.90	< 1%	< 1%	< 1%
Accounts Receiviable	$259,499.59	$126,429.65	$133,069.95	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Facility Operations & Plng	$200,310.69	$98,313.43	$101,997.26	< 1%	< 1%	< 1%
Municipal Plng & Delivery	$188,597.51	$92,437.57	$96,159.94	< 1%	< 1%	< 1%
Threat Management	$185,600.00	$92,800.00	$92,800.00	< 1%	< 1%	< 1%
Facility Plng & Delivery	$173,890.19	$88,618.16	$85,272.03	< 1%	< 1%	< 1%
Lincoln Center Project	$115,000.00	$57,000.00	$58,000.00	< 1%	< 1%	< 1%
Fire ALS Reserves	$70,802.00	$70,802.00	$0.00	< 1%	< 1%	0%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Accounting	775,879	799,947	819,079	839,094	860,031	881,935
Accounts Payable	608,079	638,599	664,449	691,599	719,447	748,709
Accounts Receviable	126,430	133,070	138,023	143,207	148,634	154,316
Affordable Housing Permit Rfnd	835,000	835,000	310,000	310,000	310,000	310,000
Apprenticeship/WMBE Prg	312,570	327,686	339,583	352,038	365,075	378,726
Asset Management	296,150	309,160	320,802	332,976	345,705	359,017
Budget & Financial Plng	249,174	260,740	270,845	281,410	292,455	304,006
Budget, Perf & Improvement	256,619	268,040	277,991	288,398	299,280	310,661
Business Expense Services	214,438	222,653	229,318	236,295	243,599	251,246
Business Intelligence	916,642	962,584	950,532	952,451	991,486	1,031,666
Business License & Audit	672,496	706,611	734,488	763,664	794,198	826,156
Cash Management	608,639	634,967	656,663	679,355	702,419	726,547
Central Services	1,179,379	1,193,779	1,208,109	1,222,418	1,237,064	1,252,240
CIP Support	(198,009)	(208,066)	(219,137)	(212,103)	(164,165)	(86,561)
Claims & Insurance	10,043,188	11,233,418	11,490,377	11,756,170	11,023,593	12,299,989
Client Services	238,021	249,110	258,511	268,330	278,584	289,295
Continous Improvement	567,853	596,164	619,846	644,608	669,537	695,200
Dept Business Support	632,552	661,381	686,639	713,028	740,601	769,410
Director's Office	1,337,421	1,076,718	1,104,568	1,135,717	1,172,195	1,209,926
Econ Analysis & Modeling	607,967	636,714	660,976	686,361	712,327	739,393
EERF Capital Purchase	2,230,593	1,315,962	545,250	906,600	1,884,237	5,432,514
Exp Analysis & Modeling	555,346	582,905	606,045	629,598	654,245	680,040
Facilities Services Fund	5,984,930	7,151,992	8,546,630	8,973,962	9,422,660	9,893,793
Facility Capital Delivery	(227,983)	(239,374)	(252,383)	(266,198)	(280,712)	(295,466)

	2027	2028	2029	2030	2031	2032
Facility Operations	**5,661,568**	**5,943,833**	**6,320,168**	**6,541,495**	**6,766,819**	**7,001,248**
Facility Operations & Plng	**98,313**	**101,997**	**104,338**	**106,730**	**109,174**	**111,667**
Facility Plng & Delivery	**88,618**	**85,272**	**152,617**	**149,753**	**146,933**	**143,832**
Fin Analysis & Bus Partnering	**655,538**	**740,527**	**758,938**	**800,653**	**832,339**	**865,503**
Financial Business Systems	**1,033,477**	**1,065,065**	**1,092,241**	**1,120,318**	**1,148,644**	**1,178,251**
Financial Operations	**1,355,352**	**1,419,915**	**1,452,915**	**1,532,272**	**1,590,938**	**1,652,070**
Fire ALS Reserves	**70,802**	**0**	**266,011**	**666,767**	**70,009**	**251,389**
Hotel/Motel Taxes	**14,546,000**	**15,013,000**	**15,480,000**	**15,947,000**	**16,742,000**	**17,477,000**
Investment & Debt	**366,024**	**367,515**	**368,245**	**391,570**	**403,916**	**416,741**
Land Survey	**974,155**	**1,021,194**	**1,055,378**	**1,089,465**	**1,122,778**	**1,157,011**
Lincoln Center Project	**57,000**	**58,000**	**59,740**	**61,532**	**63,378**	**65,280**
Long-Range Municipal Planning	**478,773**	**259,834**	**259,402**	**269,407**	**279,870**	**290,811**
MERF Capital Purchase	**5,462,908**	**8,648,047**	**5,132,319**	**18,452,596**	**8,247,643**	**10,614,055**
Municipal Capital Delivery	**(82,762)**	**(86,860)**	**(91,634)**	**(96,489)**	**(101,588)**	**(107,003)**
Municipal Plng & Delivery	**92,438**	**96,160**	**98,642**	**101,188**	**103,799**	**106,475**
Municipal Sustainability	**562,133**	**582,959**	**600,976**	**619,772**	**638,027**	**657,072**
Performance Management	**392,104**	**407,555**	**421,574**	**435,969**	**450,227**	**465,083**
Procurement	**1,118,543**	**1,208,363**	**1,255,307**	**1,304,537**	**1,356,165**	**1,410,310**
Project Team 1	**(166,467)**	**(174,586)**	**(183,916)**	**(193,824)**	**(204,293)**	**(215,191)**
Radio Communication	**732,800**	**786,593**	**1,172,379**	**1,227,712**	**1,284,533**	**1,342,952**
Real Property	**800,087**	**834,844**	**832,298**	**843,512**	**869,324**	**895,261**
Revenue Administration	**153,194**	**161,057**	**167,338**	**173,913**	**180,796**	**188,002**
Rideshare Program	**693,913**	**741,746**	**790,651**	**843,832**	**901,692**	**964,671**
Risk Management	**334,136**	**351,082**	**364,968**	**379,504**	**394,719**	**410,649**
Service Delivery	**812,044**	**853,810**	**885,602**	**918,881**	**953,718**	**990,184**
Supply Chain Mgmt	**4,060,649**	**4,130,234**	**4,141,489**	**4,199,696**	**4,261,675**	**4,326,627**
Tax Services	**1,140,605**	**1,227,006**	**1,272,774**	**1,330,049**	**1,257,028**	**1,310,886**
Tenant Programs	**815,802**	**856,193**	**836,205**	**872,861**	**911,268**	**951,516**

	2027	2028	2029	2030	2031	2032
Threat Management	92,800	92,800	92,800	92,800	92,800	92,800
Upfit & Maintenance	5,691,656	6,068,714	6,081,559	6,319,728	6,550,412	6,791,664
Worker's Compensation	4,128,513	4,447,223	4,531,307	4,621,483	4,714,539	4,810,660
Grand Total	81,044,089	87,658,853	86,739,836	103,453,662	95,561,778	105,780,231

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Finance & Asset Management Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**121.30**	**109.00**	**110.00**	**(13.30)**
Worker's Compensation	2.00	1.00	1.00	(1.00)
Claims & Insurance	3.75	2.00	2.00	(1.75)
Risk Management	0.00	2.00	2.00	2.00
Director's Office	2.00	1.00	1.00	(1.00)
Business Intelligence	3.00	3.00	3.00	0.00
Apprenticeship/WMBE Prg	2.00	2.00	2.00	0.00
Long-Range Municipal Planning	1.00	1.00	1.00	0.00
Financial Business Systems	3.00	3.00	3.00	0.00
Client Services		1.00	1.00	1.00
Service First	3.00			(3.00)
Tenant Programs	2.00	2.50	2.50	0.50
Dept Business Support		3.50	3.50	3.50
FAM Business Support	2.00			(2.00)
Other Dept Support	1.00			(1.00)
Performance Management		1.00	1.00	1.00
Continous Improvement	2.00	3.00	3.00	1.00
Municipal Plng & Delivery	1.00	0.50	0.50	(0.50)
Budget, Perf & Improvement	1.00	1.00	1.00	0.00
Procurement	8.00	7.75	8.00	(1.00)
Accounts Payable	2.00	4.00	4.00	1.00
Accounts Receviable	1.00	1.00	1.00	0.00
Business Expense Services	2.00	1.00	1.00	(1.00)
Cash Management	3.00	3.00	3.00	0.00
Accounting	4.00	3.00	3.00	(1.00)
Investment & Debt		1.00	1.00	1.00
Tax Services	5.00	5.00	5.00	0.00
Business License & Audit	4.00	4.00	4.00	0.00
Revenue Administration	1.00	1.00	1.00	0.00
Budget & Financial Plng		1.00	1.00	1.00

Financial Plng & Analysis	2.00			(2.00)
Econ Analysis & Modeling	3.00	3.00	3.00	0.00
Exp Analysis & Modeling	3.00	3.00	3.00	0.00
Fin Analysis & Bus Partnering	3.00	3.75	4.00	1.00
Financial Operations	2.00	6.00	6.00	4.00
Municipal Sustainability	1.00	2.00	2.00	1.00
Facility Operations	12.25	12.50	13.00	0.75
Asset Management	1.00	1.00	1.00	0.00
Facility Plng & Delivery		1.00	1.00	1.00
Space & Major Mtnc Planning	0.65			(0.65)
Rideshare Program	1.00	1.50	1.50	0.50
Facility Operations & Plng		0.50	0.50	0.50
Radio Communication	2.40			(2.40)
Upfit & Maintenance	16.60			(16.60)
Supply Chain Mgmt	7.00			(7.00)
Service Delivery	4.00	6.00	6.00	2.00
Real Property	1.90	3.90	3.90	2.00
Land Survey	1.75	5.60	5.60	3.85
Equipment Rental Fund	**0.00**	**26.75**	**27.00**	**27.00**
Radio Communication		2.00	2.00	2.00
Upfit & Maintenance		18.75	19.00	19.00
Supply Chain Mgmt		6.00	6.00	6.00
Grand Total	**121.30**	**135.75**	**137.00**	**13.70**

List of Proposal Impacts

The chart below lists the proposals that changed the Finance & Asset Management Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Community Safety & Health	**59,000**	**0**	**59,000**
3. Adjustment of Base	59,000	0	59,000
Fire Prevention Fire Inspection FTE	59,000	0	59,000
High Performance Government	**2,555,031**	**2,331,830**	**4,886,860**
3. Adjustment of Base	2,555,031	2,331,830	4,886,860
City Hall Events LTE & Programming	139,129	142,787	281,915
Citywide Support-Add and/or Convert 8 Positions, 100% funded	952,783	1,092,213	2,044,996
FAM - Internal Capacity Request	146,422	151,795	298,217
Growth Planning - Long Range Planning	240,000	10,000	250,000
Maintain City Assets Position Adds	360,565	464,407	824,972
Procurement & AP FTEs and Model/System Update	532,821	278,041	810,861
Project Delivery Support Position Adds - Fully Funded	183,312	192,587	375,899
High Quality Built & Natural Environment	**525,000**	**525,000**	**1,050,000**
3. Adjustment of Base	525,000	525,000	1,050,000
Additional Permit Fee Refunds for 100% Affordable Housing	525,000	525,000	1,050,000
Thriving People & Communities	**41,000**	**0**	**41,000**

	2027	2028	2027-2028
3. Adjustment of Base	41,000	0	41,000
Homelessness Outreach Program Staff and Vehicle	41,000	0	41,000
Grand Total	**3,180,031**	**2,856,830**	**6,036,860**

Fire

Mission

Serve the evolving needs of the community by protecting people, property and the environment with courage, compassion and commitment.

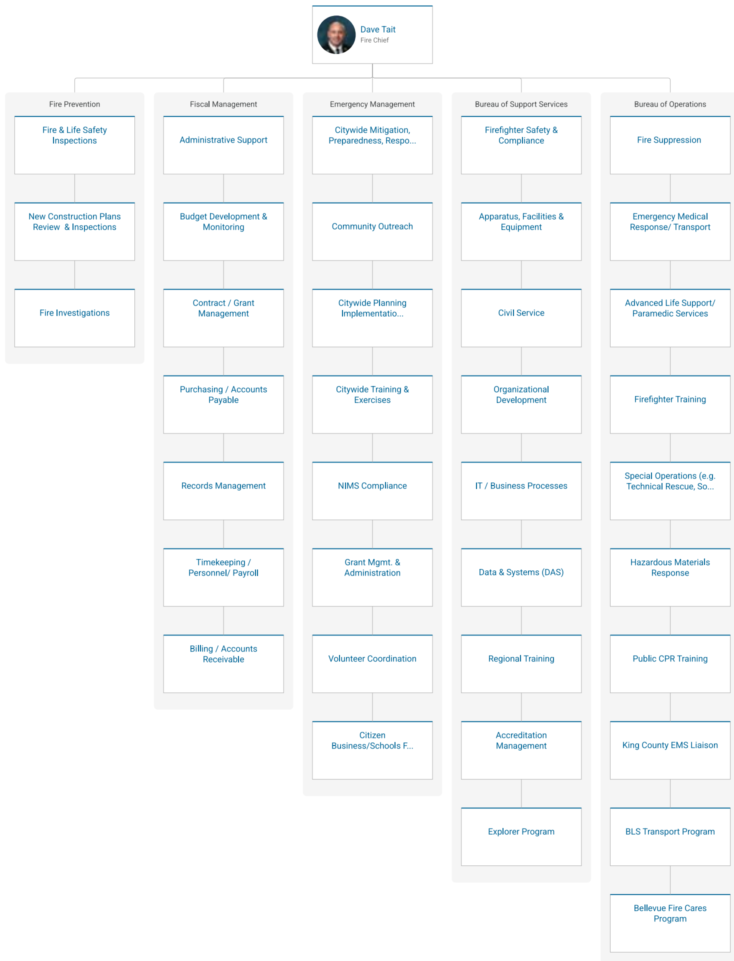
2027-2028 Objectives

- Full review and revision of all Fire Department Standard Operating Procedures (SOPs).
- Achieve updated Collective Bargaining Agreements (CBA's) for Firefighters, Battalion Chiefs and Fire Prevention Officers.
- Create succession planning documents (Red Books) for all key department positions.
- Partner with Bellevue Police to implement the Drone as First Responder program.
- Fire Station 5 land purchase and building design.
- Fire Station 6 site planning and land purchase.
- Move the Fire Department towards a paperless environment with the utilization of digital solutions.

2025-2026 Key Accomplishments

- Completed the buildout and achieved full operations of Fire Station 10.
- Launched the 425 Water Rescue program.
- Achieved accreditation from the Center for Public Safety Excellence (CPSE).
- Completed the Hazardous Mitigation plan.
- Updated citywide Comprehensive Emergency Management Plan.
- Finalized the Continuity of Operations Plan (COOP)
- Completed all grant-provided Knox Box Ecore installations.
- Led the successful FIFA safety and incident management plan and execution for the local region.

Organizational Chart



Fire 2027-2028 Operating Budget

The graphic below displays the Fire Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $170.7M

Explore by

Operating Expenditure by Business Unit

2027-2028
$170.7M
100% of total

2027
$83.3M
100% of total

2028
$87.4M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Suppression	$58,194,759.85	$28,391,800.81	$29,802,959.04	34.09%	34.08%	34.09%
Basic Life Support	$44,981,341.23	$21,982,750.21	$22,998,591.02	26.35%	26.39%	26.31%
Advanced Life Support	$25,828,282.60	$12,640,199.39	$13,188,083.21	15.13%	15.17%	15.09%
Fire Hydrant Maintenance	$9,771,437.87	$4,724,001.95	$5,047,435.92	5.72%	5.67%	5.77%
Fire Prevention	$8,295,341.67	$4,011,782.80	$4,283,558.87	4.86%	4.82%	4.9%
Administration	$5,082,054.79	$2,480,885.54	$2,601,169.25	2.98%	2.98%	2.98%
Community Crisis Assistance Te	$3,166,676.72	$1,543,331.58	$1,623,345.14	1.85%	1.85%	1.86%
Supply & Maintenance	$2,723,400.34	$1,314,932.09	$1,408,468.24	1.6%	1.58%	1.61%
CARES MIH	$2,502,676.52	$1,206,407.91	$1,296,268.61	1.47%	1.45%	1.48%
Training	$2,197,547.98	$1,074,188.03	$1,123,359.94	1.29%	1.29%	1.29%
LEOFF1 Fire Retiree Med Pmts	$1,681,560.50	$838,037.95	$843,522.55	< 1%	1.01%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Emergency Management	$1,188,962.17	$580,002.99	$608,959.18	< 1%	< 1%	< 1%
Fire Community Outreach	$890,550.08	$434,130.74	$456,419.34	< 1%	< 1%	< 1%
Bellevue Fire CARES	$796,588.02	$390,607.43	$405,980.59	< 1%	< 1%	< 1%
Recruit Academy Fall	$458,475.70	$229,237.85	$229,237.85	< 1%	< 1%	< 1%
Recruit Academy Training	$458,475.70	$229,237.85	$229,237.85	< 1%	< 1%	< 1%
EMPG 2019	$363,302.42	$177,396.02	$185,906.40	< 1%	< 1%	< 1%
2018 UASI Com Prep & Outreach	$334,457.19	$163,032.52	$171,424.68	< 1%	< 1%	< 1%
ALS Supplies/Equipment	$281,502.00	$140,751.00	$140,751.00	< 1%	< 1%	< 1%
2018 UASI Sustainment	$271,916.06	$131,673.52	$140,242.54	< 1%	< 1%	< 1%
Operations Training	$182,816.77	$91,408.39	$91,408.39	< 1%	< 1%	< 1%
2018 UASI Vulnerable Pop Plng	$167,494.95	$82,742.60	$84,752.34	< 1%	< 1%	< 1%
Medic One - NG	$139,522.53	$68,924.21	$70,598.32	< 1%	< 1%	< 1%
OEM - BCS	$116,269.84	$57,437.37	$58,832.47	< 1%	< 1%	< 1%
CPR Instruction - NG	$116,269.84	$57,437.37	$58,832.47	< 1%	< 1%	< 1%
Central Stores	$95,692.01	$47,846.00	$47,846.00	< 1%	< 1%	< 1%
Emergency Management - EOC	$88,708.00	$43,832.00	$44,876.00	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Ambulance Contact Incentive Pr	$71,776.59	$35,888.29	$35,888.29	< 1%	< 1%	< 1%
MCO Training	$71,774.53	$35,887.26	$35,887.26	< 1%	< 1%	< 1%
SCBA Equipment/Repair	$63,989.34	$31,964.67	$32,024.67	< 1%	< 1%	< 1%
2018 UASI Management & Admin	$28,481.14	$13,837.04	$14,644.10	< 1%	< 1%	< 1%
Opioid Epidemic Funds	$24,721.79	$11,656.31	$13,065.49	< 1%	< 1%	< 1%
Equipment	$22,431.34	$11,215.67	$11,215.67	< 1%	< 1%	< 1%
Facilities & Equipment	$22,431.34	$11,215.67	$11,215.67	< 1%	< 1%	< 1%
Command Post Training	$20,188.00	$10,094.00	$10,094.00	< 1%	< 1%	< 1%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
2018 UASI Com Prep & Outreach	163,033	171,425	178,297	185,496	193,037	200,936
2018 UASI Management & Admin	13,837	14,644	15,255	15,896	16,569	17,276
2018 UASI Sustainment	131,674	140,243	146,648	153,391	160,489	167,959
2018 UASI Vulnerable Pop Plng	82,743	84,752	86,812	88,924	91,088	93,306
Administration	2,480,886	2,601,169	2,693,381	2,811,397	2,920,567	3,033,623
Advanced Life Support	12,640,199	13,188,083	13,617,539	14,049,807	14,496,086	14,937,903
ALS Supplies/Equipment	140,751	140,751	140,751	140,751	140,751	140,751
Ambulance Contact Incentive Pr	35,888	35,888	35,888	35,888	35,888	35,888
Basic Life Support	21,982,750	22,998,591	23,863,545	24,664,712	25,461,497	26,306,159
Bellevue Fire CARES	390,607	405,981	420,199	433,272	446,920	459,880
BLS Supplies/Equipment	2,077	2,137	2,197	2,260	2,323	2,390
CARES MIH	1,206,408	1,296,269	1,346,120	1,397,965	1,451,386	1,506,743
Central Stores	47,846	47,846	47,846	47,846	47,846	47,846
Command Post Training	10,094	10,094	10,094	10,094	10,094	10,094
Community Crisis Assistance Te	1,543,332	1,623,345	1,688,651	1,756,456	1,826,121	1,897,952
CPR Instruction - NG	57,437	58,832	60,262	61,728	63,231	64,770
Emergency Management	580,003	608,959	462,794	481,624	501,348	520,295
Emergency Management - EOC	43,832	44,876	45,953	47,062	48,203	49,379
EMPG 2019	177,396	185,906	192,890	200,191	207,824	215,805
Equipment	11,216	11,216	11,216	11,216	11,216	11,216
Facilities & Equipment	11,216	11,216	11,216	11,216	11,216	11,216

	2027	2028	2029	2030	2031	2032
Fire Community Outreach	**434,131**	**456,419**	**475,503**	**494,580**	**516,143**	**532,406**
Fire Hydrant Maintenance	**4,724,002**	**5,047,436**	**5,433,171**	**5,848,813**	**6,256,231**	**6,692,384**
Fire Prevention	**4,011,783**	**4,283,559**	**4,456,452**	**4,634,072**	**4,815,875**	**5,004,300**
LEOFF1 Fire Retiree Med Pmts	**838,038**	**843,523**	**843,437**	**836,857**	**823,689**	**803,946**
MCO Training	**35,887**	**35,887**	**35,887**	**35,887**	**35,887**	**35,887**
Medic One - NG	**68,924**	**70,598**	**72,314**	**74,073**	**75,876**	**77,724**
OEM - BCS	**57,437**	**58,832**	**60,262**	**61,728**	**63,231**	**64,770**
Operations Training	**91,408**	**91,408**	**91,408**	**91,408**	**91,408**	**91,408**
Opioid Epidemic Funds	**11,656**	**13,065**	**14,633**	**15,865**	**16,298**	**16,743**
Other Training	**6,729**	**6,729**	**6,729**	**6,729**	**6,729**	**6,729**
Recruit Academy Fall	**229,238**	**229,238**	**229,238**	**229,238**	**229,238**	**229,238**
Recruit Academy Training	**229,238**	**229,238**	**229,238**	**229,238**	**229,238**	**229,238**
SCBA Equipment/Repair	**31,965**	**32,025**	**32,085**	**32,148**	**32,211**	**32,278**
Supply & Maintenance	**1,314,932**	**1,408,468**	**1,375,553**	**1,428,629**	**1,485,393**	**1,538,801**
Suppression	**28,391,801**	**29,802,959**	**31,085,697**	**32,224,565**	**33,195,390**	**34,218,766**
Training	**1,074,188**	**1,123,360**	**1,164,208**	**1,204,876**	**1,246,980**	**1,290,173**
Grand Total	**83,304,581**	**87,414,968**	**90,683,369**	**94,055,899**	**97,263,517**	**100,596,179**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Fire Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**285.44**	**287.06**	**288.56**	**3.12**
Administration	10.05	10.05	10.05	0.00
Fire Community Outreach	1.00	2.00	2.00	1.00
Community Risk Reduction	1.00			(1.00)
Emergency Management	1.44	1.56	1.56	0.12
Suppression	119.33	92.67	92.67	(26.66)

Basic Life Support	98.11	90.89	90.89	(7.22)
Bellevue Fire CARES	1.00	1.00	1.00	0.00
CARES MIH	6.50	7.25	7.50	1.00
Community Crisis Assistance Te	9.00	9.00	9.00	0.00
Advanced Life Support	13.31	46.59	46.59	33.28
Fire Prevention	19.50	19.50	20.50	1.00
Training	4.00	4.00	4.00	0.00
Supply & Maintenance	1.20	2.55	2.80	1.60
Operating Grants & Donations	**3.56**	**3.44**	**3.44**	**(0.12)**
EMPG 2019	1.11	0.99	0.99	(0.12)
2018 UASI Com Prep & Outreach	1.00	1.00	1.00	0.00
2018 UASI Sustainment	1.33	1.33	1.33	0.00
2018 UASI Management & Admin	0.12	0.12	0.12	0.00
Grand Total	**289.00 i**		**292.00**	**3.00**

List of Proposal Impacts

The chart below lists the proposals that changed the Fire Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Community Safety & Health	**144,322**	**346,361**	**490,683**
3. Adjustment of Base	144,322	346,361	490,683
Bellevue Fire CARES Program - New Admin FTE	95,296	129,470	224,765
Fire Facilities Maint & Ops Operations Specialist FTE	35,226	78,655	113,881
Fire Prevention Fire Inspection FTE	13,800	138,237	152,037
Grand Total	**144,322**	**346,361**	**490,683**

Human Resources

Mission

We are committed to being a strategic partner with city departments by providing outstanding customer service in attracting, retaining, developing and deploying a high-performance, diverse workforce in support of the changing needs of the organization. As a business partner to each of the city's departments, the HR Department promotes the sound management of employee resources and best practices for the city that fulfill community needs and community member expectations.

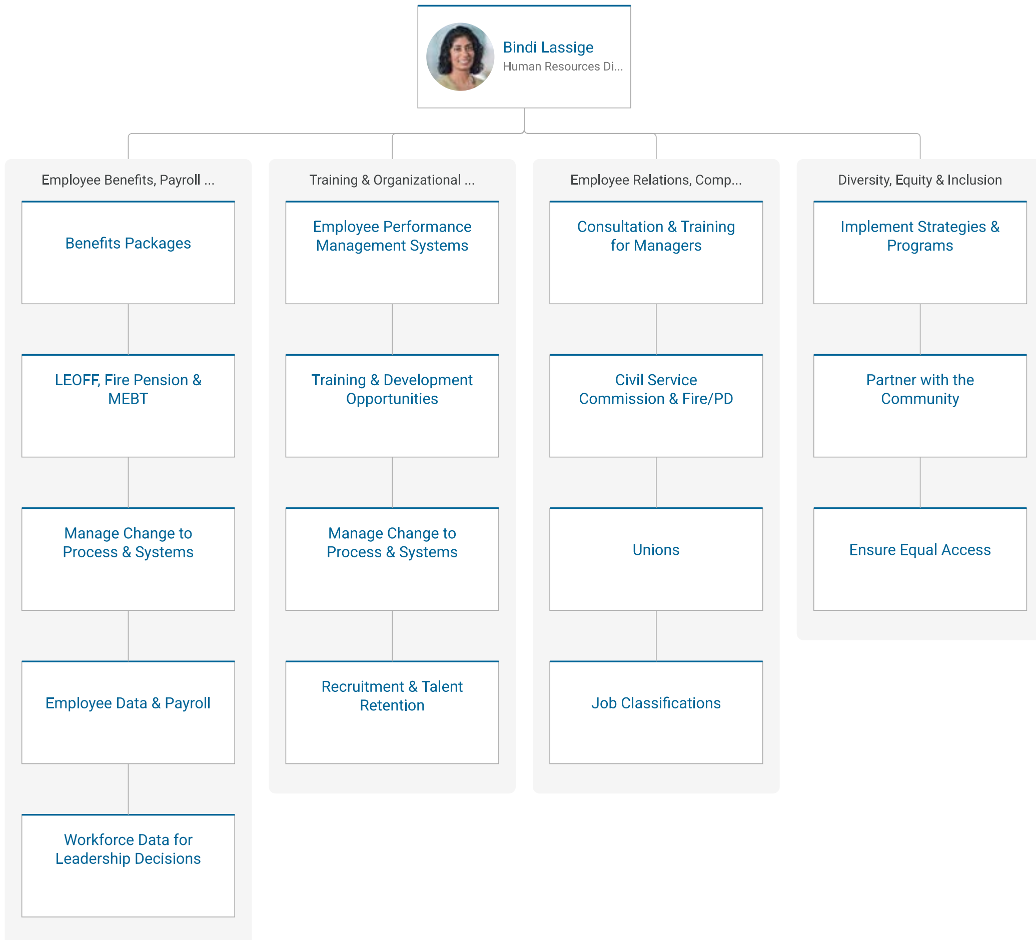
2027-2028 Objectives

- High-Performance Organization – Deploy new job architecture and classification system across all job families and departments. Align classification system to compensation ranges and provide greater equity, clarity, simplicity and transparency to classification process and compensation program.
- Organizational Workforce Development – Improve employee learning and implement a new performance and merit program with a One City performance approach to ensure accountability to goals. Improve recruiting practices to lessen time to fill by gaining efficiencies through increased use of technology tools.
- Diversity, Equity, and Inclusion - Implement the Diversity Advantage Plan (DAP 2035) to provide an inclusive, equitable, and diverse culture and work environment to best support the community that we serve.
- HR Operations - Establish central operations function and improve citywide onboarding experience through collaboration with other internal services teams.

2025-2026 Key Accomplishments

- Revamped special recognition program bringing equity, consistency and transparency to awards across the organization.
- Completed creation of and gained the city council's approval of DAP 2035; successfully transitioned Diversity Advantage Team (DAT) from the City Manager's Office to HR.
- Implemented VEBA (Voluntary Employees' Beneficiary Organization) for non-reps and other groups; negotiated sick leave cash out into VEBA.
- Successfully negotiated union contracts, including new AFSCME contract maintaining positive union relationships.

Organizational Chart



Human Resources 2027-2028 Operating Budget

The graphic below displays the Human Resources Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $105.2M

Explore by

Operating Expenditure by Business Unit

2027-2028
$105.2M
100% of total

2027
$50.5M
100% of total

2028
$54.7M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Medical & Admin	$83,590,010.42	$39,972,948.81	$43,617,061.61	79.44%	79.1%	79.75%
Dental	$4,751,490.00	$2,354,408.00	$2,397,082.00	4.52%	4.66%	4.38%
Workforce Relations and Compensation	$4,217,680.39	$2,038,045.44	$2,179,634.95	4.01%	4.03%	3.99%
Workforce Development	$3,724,099.91	$1,820,071.33	$1,904,028.57	3.54%	3.6%	3.48%
Workforce Benefits and Systems	$2,493,635.65	$1,188,896.50	$1,304,739.15	2.37%	2.35%	2.39%
Diversity Advantage Team	$2,373,223.16	$1,162,417.80	$1,210,805.36	2.26%	2.3%	2.21%
Workforce Administration	$1,685,033.48	$829,465.80	$855,567.68	1.6%	1.64%	1.56%
Payroll	$1,418,757.84	$691,895.04	$726,862.80	1.35%	1.37%	1.33%
Unemployment Compensation	$466,000.00	$229,000.00	$237,000.00	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Dental	2,354,408	2,397,082	2,443,980	2,495,522	2,552,165	2,614,417
Diversity Advantage Team	1,162,418	1,210,805	1,223,859	1,266,510	1,310,208	1,354,809
Medical & Admin	39,972,949	43,617,062	44,011,661	44,493,142	45,039,120	45,081,992
Payroll	691,895	726,863	765,286	806,085	849,404	895,135
Unemployment Compensation	229,000	237,000	237,000	237,000	237,000	237,000
Vision	218,073	227,887	227,887	238,142	248,858	248,858
Wellness	31,871	31,871	31,871	31,871	31,871	31,871
Workforce Administration	829,466	855,568	880,349	906,040	932,934	961,088
Workforce Benefits and Systems	1,188,896	1,304,739	1,343,640	1,466,437	1,544,659	1,605,221
Workforce Development	1,820,071	1,904,029	1,970,304	2,062,139	2,144,590	2,230,233
Workforce Relations and Compensation	2,038,045	2,179,635	2,189,009	2,276,834	2,368,485	2,463,537
Grand Total	50,537,093	54,692,540	55,324,847	56,279,722	57,259,294	57,724,161

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Human Resources Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**30.80**	**37.05**	**37.80**	**7.00**
Payroll	4.00	4.00	4.00	0.00
Workforce Administration	4.00	3.00	3.00	(1.00)

Workforce Benefits and Systems	3.90	6.40	6.90	3.00
Workforce Development	5.00	7.00	7.00	2.00
Workforce Relations and Compensation	9.00	9.75	10.00	1.00
Medical & Admin	1.90	1.90	1.90	0.00
Diversity Advantage Team	3.00	5.00	5.00	2.00
Grand Total	**30.80**	**37.05**	**37.80**	**7.00**

List of Proposal Impacts

The chart below lists the proposals that changed the Human Resources Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
High Performance Government	**943,223**	**1,165,918**	**2,109,141**
3. Adjustment of Base	810,434	984,160	1,794,594
HR - Internal Capacity Request	678,524	845,296	1,523,820
LTE HR Assistant to FTE HR Operations Coordinator	131,910	138,864	270,773
4. New Service/Pilot/Program	132,789	181,758	314,547
FTE Request: Dedicated ER Investigator Position	132,789	181,758	314,547
Thriving People & Communities	**78,594**	**86,078**	**164,672**
3. Adjustment of Base	78,594	86,078	164,672
Cross- Cultural Programming	28,125	28,125	56,250
Equity Coordinator LTE to FTE Conversion	50,469	57,953	108,422
Grand Total	**1,021,817**	**1,251,996**	**2,273,813**

Information Technology

Mission

Partner, innovate and evolve technology to deliver high value, customer-focused solutions.

2027-2028 Objectives

Grow Digital Business

- Establish and deliver secure, modern technology platforms across key enterprise functions in alignment with Bellevue's Business Transformation Program including: tools for public outreach, engagement and services; procurement; data analytics; and the beginning of enterprise resource planning.
- Refine and augment digital government where in person and online experiences are effective for the public and employees.

Drive Workforce Productivity

- Promote technology competency to ensure a future-focused workforce.
- Provide advanced skill building to achieve promises of new technology platforms.
- Expand opportunities for self-service technology solutions and learning.

Support Digital Equity and Inclusion

- Increase multilingual access to city information and services.
- Ensure city technology meets accessibility standards.
- Develop partnerships to support increased and equitable internet and technology access for the public .

Promote Innovation

- Increase opportunities to assess and deploy innovative technologies that meet business needs.
- Develop funding sources for innovative opportunities.
- Advance citywide AI training, tools, and partnership opportunities.
- Ensure AI platforms support public trust.

Enable Cyber Resilience

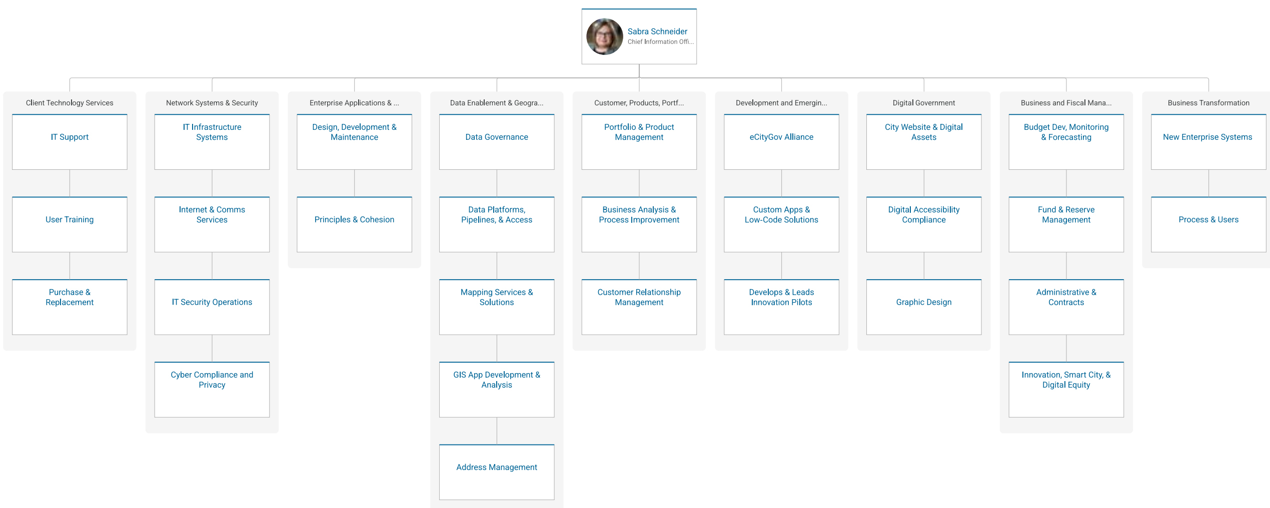
- Improve resiliency of technology systems to prevent adverse cyber events and minimize service impacts.
- Increase cybersecurity competency of city staff to ensure safer online experiences for everyone.
- Advance cybersecurity process maturity to keep up with emerging threats.

2025-2026 Key Accomplishments

- Launched the Civic Innovation Exchange with Bellevue College, King County, and Washington State to promote civic innovation and digital equity. This included public educational events, a civic innovation challenge, a device distribution pilot and an Innovation Resolution adopted by the City Council.
- Delivered a new internal mapping application with modern features, faster performance and an updated backend. It now supports over 300 data sets and numerous workflows used across all city departments.
- Modernized the Technology Request and Contract Review process, replacing a manual system with a more secure, transparent and efficient approach to evaluating and procuring technology.
- Introduced an AI-enhanced Service Portal that simplifies how employees get technical support. Integrated Freddy AI provides quick assistance in both the portal and Microsoft Teams, helping city staff submit requests and resolve issues faster.

- Began development of the City of Bellevue's next-generation community service and engagement platform. Launching in 2027, it will give community members an intuitive way to request services, track updates, and stay informed.
- Upgraded BellevueConnect's free public Wi-Fi for faster, more reliable connectivity in parks, community centers, neighborhoods and city facilities, now including the Safe Parking program.
- Advanced practical AI adoption across the city, including AI governance policies, AI-supported IT services, streamlined permitting, enhanced public safety tools and new productivity technologies such as Copilot Chat and M365 Copilot.

Organizational Chart



Information Technology 2027-2028 Operating Budget

The graphic below displays the Information Technology Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $50.3M

Explore by

Operating Expenditure by Business Unit

2027-2028	2027	2028
$50.3M	$24.2M	$26.1M
100% of total	100% of total	100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Network Services	$12,563,272.80	$6,179,231.06	$6,384,041.74	25%	25.56%	24.48%
Applications and Insights	$12,132,757.18	$5,900,510.98	$6,232,246.20	24.14%	24.41%	23.9%
CTS - Help/Service Desk	$4,157,840.38	$2,013,404.41	$2,144,435.96	8.27%	8.33%	8.22%
eGov Service Delivery	$3,854,139.71	$1,883,823.34	$1,970,316.36	7.67%	7.79%	7.56%
Project Management Office	$3,268,367.34	$1,596,197.87	$1,672,169.47	6.5%	6.6%	6.41%
Geospatial Technology Services	$3,247,565.84	$1,591,637.09	$1,655,928.75	6.46%	6.58%	6.35%
Design and Experience	$2,898,340.90	$1,418,820.12	$1,479,520.78	5.77%	5.87%	5.67%
Business Operations	$2,710,926.44	$1,331,773.24	$1,379,153.20	5.39%	5.51%	5.29%
CRF Cashflow	$1,988,910.91	$810,057.72	$1,178,853.19	3.96%	3.35%	4.52%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Workstn Replacement	$1,957,011.32	$617,363.23	$1,339,648.09	3.89%	2.55%	5.14%
Smart City-Digital Equity	$614,023.83	$304,710.20	$309,313.63	1.22%	1.26%	1.19%
E-Gov All - Operations	$489,476.76	$239,135.22	$250,341.55	< 1%	< 1%	< 1%
Enterprise Application Rplcmnt	$256,900.00	$256,900.00	$0.00	< 1%	1.06%	0%
Fiber Project Fund (FPF)	$65,366.00	$32,683.00	$32,683.00	< 1%	< 1%	< 1%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Applications and Insights	**5,900,511**	**6,232,246**	**6,269,519**	**6,423,809**	**6,571,080**	**6,721,002**
ARF Dept Specific	**0**	**0**	**0**	**491,884**	**0**	**0**
Business Operations	**1,331,773**	**1,379,153**	**1,411,057**	**1,547,841**	**2,417,460**	**2,502,089**
CRF Cashflow	**810,058**	**1,178,853**	**1,192,523**	**702,046**	**1,200,553**	**288,559**
CRF Dept Specific	**0**	**49,008**	**0**	**0**	**0**	**0**
CTS - Help/Service Desk	**2,013,404**	**2,144,436**	**2,218,362**	**2,295,175**	**2,375,603**	**2,459,820**
Design and Experience	**1,418,820**	**1,479,521**	**1,443,712**	**1,495,483**	**1,549,549**	**1,606,065**
E-Gov All - Operations	**239,135**	**250,342**	**260,142**	**270,396**	**281,123**	**292,347**
eGov Service Delivery	**1,883,823**	**1,970,316**	**2,034,331**	**2,123,902**	**2,204,976**	**2,286,393**
Enterprise Application	**256,900**	**0**	**0**	**0**	**0**	**0**

	2027	2028	2029	2030	2031	2032
Rplcmnt						
Fiber Project Fund (FPF)	**32,683**	**32,683**	**32,683**	**32,683**	**32,683**	**32,683**
Geospatial Technology Services	**1,591,637**	**1,655,929**	**1,711,893**	**1,770,233**	**1,829,554**	**1,890,482**
Network Services	**6,179,231**	**6,384,042**	**6,572,135**	**6,764,083**	**6,962,767**	**7,165,673**
Project Management Office	**1,596,198**	**1,672,169**	**1,737,688**	**1,806,112**	**1,877,711**	**1,949,394**
Smart City-Digital Equity	**304,710**	**309,314**	**313,212**	**317,295**	**296,843**	**300,564**
Workstn Replacement	**617,363**	**1,339,648**	**984,484**	**793,246**	**630,921**	**1,390,512**
Grand Total	**24,176,247**	**26,077,660**	**26,181,742**	**26,834,187**	**28,230,824**	**28,885,583**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Information Technology Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**66.00**	**68.25**	**68.50**	**2.50**
Help/Service Desk	9.00	9.75	10.00	0.75
Geospatial Technology Services	5.00	6.00	6.00	1.00
Business Operations	7.00	7.00	7.00	0.00
Network Services	13.00	11.00	11.00	(2.00)
eGov Service Delivery	6.00	8.00	8.00	2.00
Project Management Office	5.00	7.00	7.00	2.00
Applications and Insights	14.00	14.50	15.00	0.75
Design and Experience	4.00	4.00	4.00	0.00
E-Gov All - Operations	1.00	1.00	1.00	0.00
Business Consulting Services	2.00			(2.00)
Grand Total	**66.00**	**68.25**	**69.00**	**2.50**

List of Proposal Impacts

The chart below lists the proposals that changed the Information Technology Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
High Performance Government	**1,002,182**	**1,176,266**	**2,178,448**
3. Adjustment of Base	1,002,182	1,176,266	2,178,448
Digital Experience & Design LTE	324,361	340,925	665,286
IT - Internal Capacity Request	677,821	835,341	1,513,163
Grand Total	**1,002,182**	**1,176,266**	**2,178,448**

Parks & Community Services

Mission

We build a healthy community through an integrated system of exceptional parks, natural areas, recreation, arts and culture, and a broad base of community services.

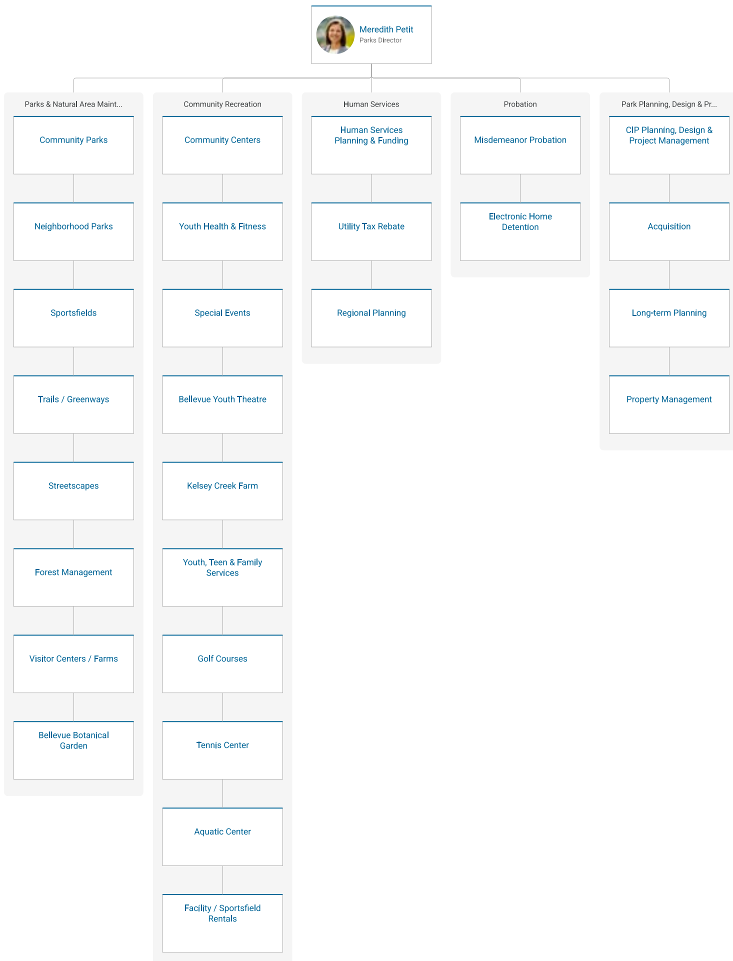
2027-2028 Objectives

- Plan, acquire, design and develop an integrated park system that serves the community's and recreation needs and preserves natural open space areas.
- Provide clean, safe, attractive and functional parks, open space and recreation facilities.
- Help increase community safety and belonging by providing and supporting prevention and intervention services.
- Work with the city's diverse population and community organizations to assist people in need of critical emergency services.
- Through partnerships and collaborations, provide Bellevue community members with opportunities for recreation, socialization, skill development, support and education in order to enhance physical and mental health.

2025-2026 Key Accomplishments

- Advanced future park development across Bellevue by completing master plans for Ashwood Park and Eastgate Commons, initiating community engagement for a new neighborhood park in BelRed, beginning feasibility studies for a future park in the West Lake Sammamish neighborhood and advancing design for priority park projects.
- Continued implementation of the 2022 Parks Levy by opening new permanent and pop-up off-leash areas, completing synthetic turf field improvements at Robinswood Park, initiating shoreline planning at Chism Beach Park and Clyde Beach Park, and renovating playgrounds at Crossroads, Hidden Valley, Highland, Lewis Creek, and Newcastle Beach parks with enhanced ADA accessibility and inclusive play features.
- Added more than 20 acres of new parkland in the Surrey Downs, Coal Creek, and West Lake Sammamish neighborhoods. Secured $12 million in grant funding to support future park acquisitions and open space conservation, expanding access to parks while protecting Bellevue's natural resources.
- Expanded access to parks and community services by advancing ADA barrier removal and accessibility improvements, increasing community center hours, offering more low-cost recreation opportunities, and improving customer access through a new digital activity guide.
- Enhanced community safety through the supervision of more than 1,750 probation clients, achieving more than $2 million in jail cost savings through electronic home monitoring while supporting clients in completing more than 4,000 community service hours annually.
- Improved the Human Services Fund allocation process, increasing efficiency and transparency in the distribution of more than $7 million to community organizations providing essential services to Bellevue community members.
- Planted more than 15,000 trees throughout Bellevue's parks, open spaces, and streets to expand the urban tree canopy, increase species diversity, enhance wildlife habitat, and strengthen ecosystem resilience in support of the city's climate goals.
- Partnered with 2,666 volunteers who contributed more than 83,000 hours of service in 2025, supporting parks, recreation facilities, community centers, the Bellevue Botanical Garden, special events and other programs that enrich the quality of life for Bellevue community members.

Organizational Chart



Parks & Community Services 2027-2028 Operating Budget

The graphic below displays the Parks & Community Services Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $142.6M

Explore by

Operating Expenditure by Business Unit

2027-2028
$142.6M
100% of total

2027
$69.8M
100% of total

2028
$72.8M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Human Services Contracts	$11,467,238.37	$5,552,422.13	$5,914,816.24	8.04%	7.96%	8.12%
Building Maint. & Mgmt	$10,673,682.88	$5,238,142.27	$5,435,540.61	7.48%	7.51%	7.46%
Community Parks	$9,277,028.13	$4,511,371.67	$4,765,656.46	6.5%	6.46%	6.54%
Golf-Municipal	$8,664,360.89	$4,248,926.87	$4,415,434.02	6.07%	6.09%	6.06%
Parks & Comm Svcs Mgmt & Supp	$7,354,079.94	$3,596,614.63	$3,757,465.32	5.16%	5.15%	5.16%
Street Tree, Ldscp & Vegt Mgmt	$6,999,891.02	$3,395,453.49	$3,604,437.53	4.91%	4.87%	4.95%
HB 1590 Human Svc Contracts	$6,501,150.47	$3,209,372.40	$3,291,778.07	4.56%	4.6%	4.52%
Parks Custodial	$5,625,652.76	$2,755,504.88	$2,870,147.87	3.94%	3.95%	3.94%
Water Conservation/Irrigation	$5,608,651.69	$2,702,207.58	$2,906,444.11	3.93%	3.87%	3.99%
Plygrd,Skate/Sports Crt Safety	$4,942,182.49	$2,412,481.17	$2,529,701.32	3.46%	3.46%	3.47%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
City Sport Fields	$4,708,121.75	$2,303,631.88	$2,404,489.86	3.3%	3.3%	3.3%
Aquatics	$4,442,492.38	$2,191,080.04	$2,251,412.33	3.11%	3.14%	3.09%
Nature Prks, Rngers & Visit Ct	$3,601,483.94	$1,768,233.83	$1,833,250.11	2.53%	2.53%	2.52%
Nature Space & Forest Mgmt	$3,600,134.15	$1,760,073.75	$1,840,060.40	2.52%	2.52%	2.53%
South Bellevue Community Ctr	$3,325,151.70	$1,628,249.26	$1,696,902.44	2.33%	2.33%	2.33%
Bellevue Probation Services	$3,313,921.31	$1,618,006.64	$1,695,914.67	2.32%	2.32%	2.33%
Greenways & Trails	$3,185,885.21	$1,560,646.05	$1,625,239.16	2.23%	2.24%	2.23%
Comm Ctr Cust Svc, Otrch Supp.	$2,836,286.70	$1,390,283.43	$1,446,003.27	1.99%	1.99%	1.98%
KCHA Home Repair Program 18	$2,733,799.00	$1,350,024.00	$1,383,775.00	1.92%	1.93%	1.9%
Neighborhood Parks	$2,427,731.47	$1,198,840.00	$1,228,891.47	1.7%	1.72%	1.69%
Kelsey Creek Living Farm	$2,285,571.36	$1,118,621.53	$1,166,949.83	1.6%	1.6%	1.6%
Bellevue Botanical Garden	$2,188,382.21	$1,070,485.07	$1,117,897.14	1.53%	1.53%	1.53%
Human Services	$2,144,493.39	$1,044,202.06	$1,100,291.33	1.5%	1.5%	1.51%
Crossroads Community Center	$1,987,535.61	$962,300.36	$1,025,235.26	1.39%	1.38%	1.41%
Youth Development	$1,937,675.44	$948,521.93	$989,153.51	1.36%	1.36%	1.36%
Tennis Center	$1,843,064.68	$908,761.63	$934,303.04	1.29%	1.3%	1.28%
Bellevue Youth	$1,813,906.57	$890,024.90	$923,881.67	1.27%	1.28%	1.27%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Theatre						
Park Planning Devel & Proj Mgt	$1,721,086.52	$841,975.34	$879,111.18	1.21%	1.21%	1.21%
Highland Ctr - Disability Prgm	$1,693,174.80	$829,815.39	$863,359.41	1.19%	1.19%	1.19%
North Bellevue Community Ctr	$1,573,755.72	$769,213.57	$804,542.15	1.1%	1.1%	1.1%
Electronic Home Detention	$1,553,903.27	$738,345.13	$815,558.14	1.09%	1.06%	1.12%
Northwest Arts Center	$1,398,293.63	$683,798.62	$714,495.01	< 1%	< 1%	< 1%
Facilities	$1,380,302.66	$676,904.26	$703,398.40	< 1%	< 1%	< 1%
Youth Health & Fitness	$1,145,465.08	$562,891.13	$582,573.95	< 1%	< 1%	< 1%
City Facility Vegetation Mgmt	$726,836.16	$356,492.86	$370,343.30	< 1%	< 1%	< 1%
Bayvue-9959 Lk WA Blvd	$714,275.53	$349,842.40	$364,433.13	< 1%	< 1%	< 1%
Meydenbauer Marina	$658,466.43	$321,871.40	$336,595.03	< 1%	< 1%	< 1%
Beach Lifeguards	$607,158.00	$303,579.00	$303,579.00	< 1%	< 1%	< 1%
CoB CDBG Administration 21	$530,782.00	$265,391.00	$265,391.00	< 1%	< 1%	< 1%
Skate Park	$520,183.01	$255,815.60	$264,367.41	< 1%	< 1%	< 1%
Outdoor Recreation	$488,384.13	$240,026.36	$248,357.77	< 1%	< 1%	< 1%
Utility Tax Rebate Program	$443,038.58	$220,962.77	$222,075.81	< 1%	< 1%	< 1%
HB 1590 Operations	$357,676.68	$174,539.31	$183,137.37	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Property Management	$345,700.43	$171,463.00	$174,237.43	< 1%	< 1%	< 1%
Special Evnts Permit & Sponsor	$312,895.87	$156,211.26	$156,684.62	< 1%	< 1%	< 1%
Robinswood House	$256,952.14	$126,258.38	$130,693.76	< 1%	< 1%	< 1%
BBG Endowment-Curator	$214,878.00	$104,808.00	$110,070.00	< 1%	< 1%	< 1%
Farms	$180,723.54	$140,206.06	$40,517.47	< 1%	< 1%	< 1%
Alcohol Treatment	$84,102.00	$42,051.00	$42,051.00	< 1%	< 1%	< 1%
Tree Cutting	$79,224.00	$39,612.00	$39,612.00	< 1%	< 1%	< 1%
Bayvue-110-100th Ave SE	$60,000.00	$30,000.00	$30,000.00	< 1%	< 1%	< 1%
Health Services	$49,360.00	$24,680.00	$24,680.00	< 1%	< 1%	< 1%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Adult Programs	15,844	15,993	16,149	16,292	16,408	16,526
Alcohol Treatment	42,051	42,051	42,051	42,051	42,051	42,051
Aquatics	2,191,080	2,251,412	2,309,872	2,365,743	2,422,423	2,481,395
Bayvue-110-100th Ave SE	30,000	30,000	30,000	30,000	30,000	30,000
Bayvue-9959 Lk WA Blvd	349,842	364,433	380,116	395,765	411,419	427,868
BBG Endowment-Curator	104,808	110,070	113,372	116,773	120,276	123,884
Beach Lifeguards	303,579	303,579	303,579	303,579	303,579	303,579
Bellevue Botanical Garden	1,070,485	1,117,897	1,157,246	1,197,757	1,238,669	1,279,322
Bellevue Probation Services	1,618,007	1,695,915	1,758,633	1,823,571	1,891,381	1,961,655
Bellevue Youth Theatre	890,025	923,882	951,396	980,141	1,010,157	1,041,465
Building Maint. & Mgmt	5,238,142	5,435,541	5,661,658	5,857,334	6,050,644	6,208,838
City Facility Vegetation Mgmt	356,493	370,343	382,648	395,266	408,353	421,995
City Sport Fields	2,303,632	2,404,490	2,481,729	2,561,489	2,642,813	2,565,047
CoB CDBG Administration 21	265,391	265,391	265,391	265,391	265,391	265,391
Comm Ctr Cust Svc, Otrch Supp.	1,390,283	1,446,003	1,475,132	1,548,993	1,602,318	1,657,846
Community Parks	4,511,372	4,765,656	4,977,942	5,184,364	5,368,142	5,397,775
Community Schools/ Wrap Around	34	35	36	37	38	39
Crossroads Community Center	962,300	1,025,235	1,085,245	1,150,358	1,220,980	1,298,272
Electronic Home Detention	738,345	815,558	845,033	875,740	907,586	940,913
Facilities	676,904	703,398	727,761	753,257	779,939	807,604
Farms	140,206	40,517	40,803	41,058	41,235	41,419
General Purpose Rev	1,032	2,086	3,135	4,182	5,254	6,365
Golf-Crossroads	5,151	5,151	5,151	5,151	5,151	5,151
Golf-Municipal	4,248,927	4,415,434	4,578,467	4,735,172	4,879,843	5,030,129

	2027	2028	2029	2030	2031	2032
Greenways & Trails	**1,560,646**	**1,625,239**	**1,674,837**	**1,726,566**	**1,780,249**	**1,836,290**
HB 1590 Human Svc Contracts	**3,209,372**	**3,291,778**	**3,377,974**	**3,468,136**	**3,562,445**	**3,661,092**
HB 1590 Operations	**174,539**	**183,137**	**190,258**	**197,714**	**205,523**	**213,702**
Health Services	**24,680**	**24,680**	**24,680**	**24,680**	**24,680**	**24,680**
Highland Ctr - Disability Prgm	**829,815**	**863,359**	**890,650**	**918,960**	**948,125**	**978,382**
Human Services	**1,044,202**	**1,100,291**	**1,145,549**	**1,192,308**	**1,240,919**	**1,291,106**
Human Services Contracts	**5,552,422**	**5,914,816**	**6,141,355**	**6,532,625**	**6,579,940**	**7,002,539**
KCHA Home Repair Program 18	**1,350,024**	**1,383,775**	**1,418,369**	**1,453,829**	**1,490,174**	**1,527,429**
Kelsey Creek Living Farm	**1,118,622**	**1,166,950**	**1,207,865**	**1,250,650**	**1,294,980**	**1,341,655**
Meydenbauer Marina	**321,871**	**336,595**	**356,336**	**371,412**	**386,706**	**402,629**
Nature Prks, Rngers & Visit Ct	**1,768,234**	**1,833,250**	**1,883,247**	**1,935,455**	**1,989,784**	**2,046,452**
Nature Space & Forest Mgmt	**1,760,074**	**1,840,060**	**1,905,161**	**1,969,555**	**2,029,397**	**2,091,892**
Neighborhood Parks	**1,198,840**	**1,228,891**	**1,248,319**	**1,268,051**	**1,288,419**	**1,309,605**
North Bellevue Community Ctr	**769,214**	**804,542**	**833,354**	**863,134**	**893,731**	**925,465**
Northwest Arts Center	**683,799**	**714,495**	**740,728**	**768,230**	**796,455**	**826,154**
Outdoor Recreation	**240,026**	**248,358**	**255,149**	**262,259**	**269,703**	**277,497**
Park Planning Devel & Proj Mgt	**841,975**	**879,111**	**903,024**	**926,989**	**950,005**	**880,845**
Parks & Comm Svcs Mgmt & Supp	**3,596,615**	**3,757,465**	**3,792,754**	**3,962,672**	**4,129,048**	**4,255,993**
Parks Custodial	**2,755,505**	**2,870,148**	**2,963,094**	**3,058,368**	**3,155,992**	**3,057,503**
Plygrd,Skate/Sports Crt Safety	**2,412,481**	**2,529,701**	**2,630,230**	**2,734,652**	**2,838,946**	**2,948,652**
Property Management	**171,463**	**174,237**	**176,998**	**179,754**	**182,575**	**185,497**
Robinswood House	**126,258**	**130,694**	**135,107**	**139,513**	**144,022**	**148,694**
Skate Park	**255,816**	**264,367**	**271,262**	**278,473**	**286,011**	**293,896**
South Bellevue Community Ctr	**1,628,249**	**1,696,902**	**1,759,979**	**1,826,098**	**1,895,413**	**1,968,082**
Special Evnts Permit & Sponsor	**156,211**	**156,685**	**157,191**	**157,605**	**157,799**	**157,999**
Street Tree, Ldscp & Vegt Mgmt	**3,395,453**	**3,604,438**	**3,258,779**	**3,372,888**	**3,487,738**	**3,604,786**

	2027	2028	2029	2030	2031	2032
Tennis Center	908,762	934,303	954,941	976,480	998,988	1,022,262
Tree Cutting	39,612	39,612	0	0	0	0
Utility Tax Rebate Program	220,963	222,076	222,737	223,415	224,111	224,823
Water Conservation/Irrigation	2,702,208	2,906,444	2,834,014	3,002,668	3,165,699	3,338,273
Youth Development	948,522	989,154	1,025,823	1,063,960	1,103,387	1,144,636
Youth Health & Fitness	562,891	582,574	604,450	626,966	649,713	673,539
Youth Initiative	221	228	234	240	246	252
Grand Total	69,783,519	72,848,430	74,576,994	77,383,767	79,814,973	82,016,830

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Parks & Community Services Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**183.41**	**192.40**	**192.65**	**9.24**
Parks & Comm Svcs Mgmt & Supp	13.00	13.00	13.00	0.00
Electronic Home Detention	3.00	3.75	4.00	1.00
Bellevue Probation Services	9.00	9.00	9.00	0.00
Crossroads Community Center	4.00	4.00	4.00	0.00
South Bellevue Community Ctr	4.56	5.00	5.00	0.44
North Bellevue Community Ctr	4.00	4.00	4.00	0.00
Highland Ctr - Disability Prgm	4.00	4.00	4.00	0.00
Kelsey Creek Living Farm	5.00	5.00	5.00	0.00
Northwest Arts Center	3.00	3.00	3.00	0.00
Youth Development	3.00	3.00	3.00	0.00
Youth Health & Fitness	3.00	2.00	2.00	(1.00)
Outdoor Recreation		1.00	1.00	1.00
Skate Park	1.00	1.00	1.00	0.00
Bellevue Youth Theatre	4.00	4.00	4.00	0.00
Comm Ctr Cust Svc, Otrch Supp.	4.00	5.00	5.00	1.00
Community Parks	22.00	22.00	22.00	0.00
Neighborhood Parks	1.00	1.00	1.00	0.00
Building Maint. & Mgmt	9.00	9.00	9.00	0.00
Parks Custodial	11.00	11.00	11.00	0.00
Plygrd,Skate/Sports Crt Safety	8.00	8.00	8.00	0.00
City Sport Fields	11.00	11.00	11.00	0.00
City Facility Vegetation Mgmt	1.00	1.00	1.00	0.00
Water Conservation/Irrigation	2.00	2.00	2.00	0.00
Bellevue Botanical Garden	6.00	6.00	6.00	0.00
Human Services	5.60	6.00	6.00	0.40
Park Planning Devel & Proj Mgt	5.25	6.65	6.65	1.40
Nature Space & Forest Mgmt	5.00	6.00	6.00	1.00
Street Tree, Ldscp & Vegt Mgmt	5.00	6.00	6.00	1.00
Greenways & Trails	5.00	6.00	6.00	1.00
Nature Prks, Rngers & Visit Ct	5.00	6.00	6.00	1.00
Tennis Center	3.00	3.00	3.00	0.00
Facilities	3.00	4.00	4.00	1.00
Aquatics	5.00	5.00	5.00	0.00
Golf-Municipal	6.00	6.00	6.00	0.00
Restricted Special Purpose	**1.00**	**1.00**	**1.00**	**0.00**
HB 1590 Operations	1.00	1.00	1.00	0.00
Grand Total	**184.41**	**193.40**	**193.65**	**9.24**

List of Proposal Impacts

The chart below lists the proposals that changed the Parks & Community Services Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Community Safety & Health	**127,307**	**178,360**	**305,667**
3. Adjustment of Base	127,307	178,360	305,667
Probation Staffing	127,307	178,360	305,667
High Quality Built & Natural Environment	**1,201,312**	**1,375,450**	**2,576,763**
3. Adjustment of Base	1,201,312	1,375,450	2,576,763
CIP M&O New Streetscapes	47,400	170,400	217,800
CIP M&O Parks Levy Funded Grounds/Natural Resources	59,600	85,842	145,442
Natural Resources LTE Conversions	403,312	428,208	831,521
Park Maintenance Streetscapes	691,000	691,000	1,382,000
Thriving People & Communities	**112,593**	**121,008**	**233,600**
3. Adjustment of Base	112,593	121,008	233,600
Human Services Staffing	329	574	903
Recreation LTE Conversions	20,790	23,543	44,334
South Bellevue Community Center Staffing	91,473	96,890	188,364
Grand Total	**1,441,211**	**1,674,819**	**3,116,030**

Police

Mission

To provide a safe space to live, work and visit through quality law enforcement practices delivered by dedicated professionals. We focus our efforts and resources to reduce crime, reduce the fear of crime and enhance the quality of life for all who call Bellevue home.

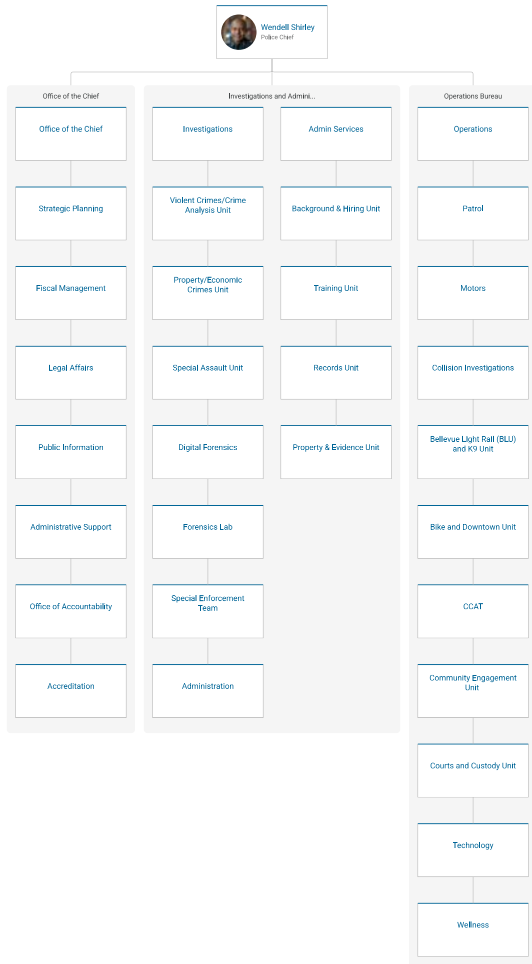
2027-2028 Objectives

- Reduce crime and the fear of crime.
- Capitalize on safety and security strategies through community partnerships and community engagement by delivering clear, timely and accurate information.
- Maintain a fiscally responsible organization.
- Maintain trust and transparency with the community.
- Complete timely, effective investigations to facilitate prosecutions.
- Analyze and assess staffing as a proactive approach for the future.
- Prioritize DEI principles in our business practices.
- Ensure a professional police department by adhering to accreditation standards and continually evaluating services.
- Maintain an educated, highly competent and diverse workforce.
- Sustain our workforce through heathy employees.

2025-2026 Key Accomplishments

- Overall reported crime in Bellevue declined 27% in 2025, including a 33% reduction in property crime. This reflects a continued three-year decline.
- Changed from the San Jose Model to the Coach/Train/Evaluate Model for Field Training Officer program.
- Implemented a take-home car program.
- Provided officers with new Precision Immobilization Technique training.
- Provided new defense tactics training/Jiu-Jitsu training for all officers.
- Hosted 60 youths from local middle and high schools at two three-day camps in the city.
- Defensive Tactics training cadre hosted several Women Empowered Self-Defense classes and trained thousands of community members in basic self-defense principles.
- Maintained CALEA Accreditation.

Organizational Chart



Police 2027-2028 Operating Budget

The graphic below displays the Police Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $151.1M

Explore by

Operating Expenditure by Business Unit

2027-2028
$151.1M
100% of total

2027
$73.1M
100% of total

2028
$78.0M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Patrol	$43,703,935.77	$21,226,098.87	$22,477,836.90	28.92%	29.04%	28.8%
Investigations	$25,148,997.72	$12,227,269.16	$12,921,728.55	16.64%	16.73%	16.56%
Records	$16,708,232.59	$8,137,156.12	$8,571,076.47	11.06%	11.13%	10.98%
Courts & Custody	$14,044,250.12	$6,412,120.68	$7,632,129.44	9.29%	8.77%	9.78%
Traffic	$11,973,107.12	$5,823,724.44	$6,149,382.68	7.92%	7.97%	7.88%
Personnel Services	$7,698,998.31	$3,766,950.94	$3,932,047.36	5.09%	5.15%	5.04%
Special Enforcement Unit	$5,544,981.67	$2,693,760.92	$2,851,220.75	3.67%	3.69%	3.65%
Community Response Team	$4,906,606.76	$2,385,688.96	$2,520,917.80	3.25%	3.26%	3.23%
Administration	$4,563,561.72	$2,229,831.58	$2,333,730.15	3.02%	3.05%	2.99%
Community Services Unit	$3,612,179.53	$1,755,350.01	$1,856,829.52	2.39%	2.4%	2.38%
Community Crisis Assistance	$2,691,527.87	$1,306,107.15	$1,385,420.72	1.78%	1.79%	1.78%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Team						
Police Body/Dash Cameras Prog	$2,633,757.56	$1,268,141.47	$1,365,616.09	1.74%	1.73%	1.75%
Traffic Control	$2,025,622.00	$1,012,811.00	$1,012,811.00	1.34%	1.39%	1.3%
Office of Accountability	$1,880,562.94	$901,313.24	$979,249.70	1.24%	1.23%	1.25%
LEOFF1 Police Retiree Med Pmts	$1,712,544.62	$853,479.48	$859,065.14	1.13%	1.17%	1.1%
Property & Evidence	$1,173,083.05	$572,204.53	$600,878.52	< 1%	< 1%	< 1%
SWAT/HNT	$389,503.94	$157,814.23	$231,689.71	< 1%	< 1%	< 1%
Bomb Squad	$355,630.69	$182,022.63	$173,608.06	< 1%	< 1%	< 1%
Special Operations Group	$266,296.49	$131,915.25	$134,381.24	< 1%	< 1%	< 1%
Civil Disturbance Unit	$93,471.35	$46,540.30	$46,931.05	< 1%	< 1%	< 1%

Six-Year Expenditure Forecast, 2027-2032

	2027	2028	2029	2030	2031	2032
Administration	**2,229,832**	**2,333,730**	**2,425,510**	**2,520,830**	**2,619,092**	**2,721,539**
Bomb Squad	**182,023**	**173,608**	**185,195**	**195,260**	**201,429**	**207,882**
Civil Disturbance Unit	**46,540**	**46,931**	**47,349**	**47,710**	**47,934**	**48,165**
Community Crisis	**1,306,107**	**1,385,421**	**1,445,075**	**1,513,472**	**1,582,952**	**1,656,180**

	2027	2028	2029	2030	2031	2032
Assistance Team						
Community Response Team	2,385,689	2,520,918	2,614,559	2,738,232	2,855,217	2,978,820
Community Services Unit	1,755,350	1,856,830	1,939,432	2,026,293	2,117,422	2,213,043
Courts & Custody	6,412,121	7,632,129	9,030,419	10,730,839	12,490,241	14,117,273
Investigations	12,227,269	12,921,729	13,488,192	14,079,547	14,678,480	15,306,991
LEOFF1 Police Retiree Med Pmts	853,479	859,065	858,978	852,277	838,866	818,759
Office of Accountability	901,313	979,250	1,022,211	1,067,403	1,113,729	1,162,635
Patrol	21,226,099	22,477,837	23,477,919	24,613,992	25,660,913	26,750,407
Personnel Services	3,766,951	3,932,047	4,062,782	4,201,633	4,343,850	4,498,507
Police Body/Dash Cameras Prog	1,268,141	1,365,616	1,466,679	1,575,770	1,693,539	1,820,689
Police Honor Guard	4,800	4,800	4,800	4,800	4,800	4,800
Property & Evidence	572,205	600,879	622,755	645,561	669,252	694,044
Records	8,137,156	8,571,076	8,878,205	9,237,062	9,537,363	9,855,980
Special Enforcement Unit	2,693,761	2,851,221	2,962,268	3,107,597	3,247,302	3,394,692
Special Operations Group	131,915	134,381	141,485	147,962	152,820	157,844
SWAT/HNT	157,814	231,690	177,850	185,037	188,259	191,581
Traffic	5,823,724	6,149,383	6,413,482	6,693,901	6,967,965	7,253,889
Traffic Control	1,012,811	1,012,811	1,012,811	1,012,811	1,012,811	1,012,811
Grand Total	73,095,101	78,041,351	82,277,955	87,197,991	92,024,234	96,866,531

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Police Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**257.00**	**257.75**	**258.00**	**1.00**
Patrol	102.00	87.00	87.00	(15.00)
Community Crisis Assistance Team	6.00	6.00	6.00	0.00
Investigations	33.00	54.00	54.00	21.00
Special Operations Group	15.00			(15.00)
Traffic	22.00	22.00	22.00	0.00
Community Response Team	12.00	11.00	11.00	(1.00)
Community Services Unit	12.00	9.00	9.00	(3.00)
Administration	11.00	8.00	8.00	(3.00)
Police Body/Dash Cameras Prog	2.00	2.00	2.00	0.00
Records	20.00	20.00	20.00	0.00
Property & Evidence	4.00	4.00	4.00	0.00
Personnel Services	10.00	13.00	13.00	3.00
Courts & Custody	6.00	5.00	5.00	(1.00)
Office of Accountability	2.00	3.75	4.00	2.00
Special Enforcement Unit		13.00	13.00	13.00
Grand Total	**257.00**	**257.75**	**258.00**	**1.00**

List of Proposal Impacts

The chart below lists the proposals that changed the Police Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Community Safety & Health	**98,592**	**130,770**	**229,362**
3. Adjustment of Base	98,592	130,770	229,362
CALEA Administrative Assistant	98,592	130,770	229,362
Grand Total	**98,592**	**130,770**	**229,362**

Transportation

Mission

Keeping Bellevue Moving Forward

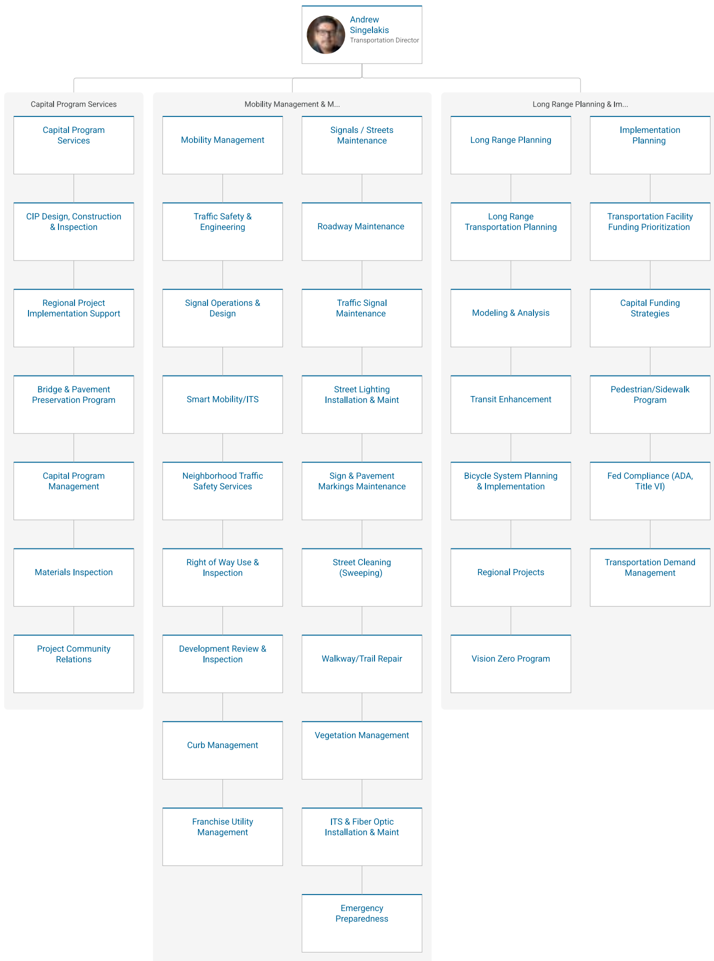
2027-2028 Objectives

- Implement Project Portfolio Management framework for the Capital Improvement Program that creates a process to ensure projects are prioritized objectively, resources are used efficiently and accountability is strengthened through clearer alignment with the city's strategic goals.
- Prepare a comprehensive Transportation Master Plan to guide development of the transportation system in accordance with Comprehensive Plan policies and expected growth.
- Deploy city council approved lower speed limits planned for 84% of 30+ mph arterials to encourage slower speeds in support of Vision Zero.
- Launch paid on-street parking in spring of 2027 and reinvest the revenue from the program in projects and programs that support curb management.
- Implement Vision Zero projects and activities to respond to fatal and serious injury crash locations and advance safe system design.
- Support regional and state projects including the Eastrail, King County Metro's RapidRide K Line and Sound Transit's Stride bus rapid transit.

2025-2026 Key Accomplishments

- Advanced speed reduction work including deployment of 20 mph speed limits on local streets and city council approval of lower speed limits on 30+ mph arterials.
- Completed code updates related to use of motorized foot scooters and launched a shared micromobility program.
- Completed public process to consider deploying paid on-street parking in the urban core of Bellevue. The City Council approved this concept through the adoption of new paid on-street parking code.
- Completed the last two projects (130th Ave NE from BelRed Rd to NE 20th St and 124th Ave NE from Ichigo Way to NE 20th St) funded through the federal Transportation Infrastructure Finance and Innovation Act (TIFIA) loan program.
- Completed public outreach and coordination with the city council to approve an expansion of the city's existing Speed Safey Camera program to support vehicle speed reduction efforts in support of Vision Zero. New code was adopted to align with state requirements. A camera operator was selected through a request for proposal process to install 14 cameras at 7 locations in September of 2026 and cameras at additional locations in the future.
- Received $16M in federal, state and county grant awards to fund transportation programs and projects.
- Collaborated with regional partners to advance projects that expand multimodal options, including Link 2 Line Crosslake Connection and improvements along I-405 as part of the Renton to Bellevue Widening and Express Toll Lanes project.
- Completed major update of the Right of Way Procedures Manual and conducted outreach to key community groups.

Organizational Chart



Transportation 2027-2028 Operating Budget

The graphic below displays the Transportation Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $104.5M

Explore by

Operating Expenditure by Business Unit

2027-2028
$104.5M
100% of total

2027
$52.6M
100% of total

2028
$51.9M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Roadway Maint	$18,913,039.36	$9,203,807.33	$9,709,232.03	18.09%	17.49%	18.7%
Bridge/Pavement Preservation	$16,686,269.36	$8,353,305.47	$8,332,963.89	15.96%	15.87%	16.05%
Traffic Engineering	$9,918,811.90	$4,621,396.39	$5,297,415.51	9.49%	8.78%	10.2%
Signals	$7,650,511.60	$3,766,829.76	$3,883,681.85	7.32%	7.16%	7.48%
Traffic Control Devices Maint	$5,176,132.26	$2,525,816.52	$2,650,315.74	4.95%	4.8%	5.11%
Street Lighting	$4,613,854.09	$2,264,928.17	$2,348,925.91	4.41%	4.3%	4.52%
CPD/ROW Inspection	$4,408,839.97	$2,152,031.29	$2,256,808.67	4.22%	4.09%	4.35%
Development Review	$4,251,118.54	$2,074,584.35	$2,176,534.18	4.07%	3.94%	4.19%
Right of Way Review	$3,825,479.33	$1,867,901.58	$1,957,577.75	3.66%	3.55%	3.77%
Sidewalk Maint	$3,617,581.62	$1,756,294.68	$1,861,286.94	3.46%	3.34%	3.59%
Street Cleaning	$3,284,041.88	$1,634,542.66	$1,649,499.22	3.14%	3.11%	3.18%
Implementation	$2,993,788.44	$1,472,075.43	$1,521,713.01	2.86%	2.8%	2.93%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Planning						
NE 12th St. Bridge	$2,947,658.67	$2,947,658.67	$0.00	2.82%	5.6%	0%
Long Range Planning	$2,382,069.23	$1,169,373.65	$1,212,695.59	2.28%	2.22%	2.34%
Neighborhood Traffic Safety Sv	$2,313,287.87	$1,131,297.55	$1,181,990.32	2.21%	2.15%	2.28%
Directors Office	$2,012,359.62	$989,334.55	$1,023,025.08	1.92%	1.88%	1.97%
Modeling & Analysis	$1,882,969.12	$919,609.21	$963,359.91	1.8%	1.75%	1.86%
Snow & Ice Control	$1,847,326.72	$899,666.13	$947,660.59	1.77%	1.71%	1.83%
Smart Mobility and ITS	$1,729,290.51	$848,221.32	$881,069.19	1.65%	1.61%	1.7%
Traffic Management	$1,143,988.37	$559,342.19	$584,646.18	1.09%	1.06%	1.13%
Administrative Support	$1,047,494.34	$509,072.50	$538,421.84	1%	< 1%	1.04%
Capital Projects Management	$1,030,244.76	$503,955.80	$526,288.96	< 1%	< 1%	1.01%
CTR Implementation 19-23	$993,803.92	$491,956.96	$501,846.96	< 1%	< 1%	< 1%
Roadside Vegetation Maint	$906,005.61	$438,078.62	$467,926.99	< 1%	< 1%	< 1%
Financial Services	$855,431.30	$417,838.00	$437,593.29	< 1%	< 1%	< 1%
Planning Management	$563,938.69	$275,636.02	$288,302.67	< 1%	< 1%	< 1%
TDM CMAQ FHWA	$462,242.00	$304,242.00	$158,000.00	< 1%	< 1%	< 1%
TDM State RMG	$222,250.00	$150,000.00	$72,250.00	< 1%	< 1%	< 1%
Critical Area Mitigation	$214,563.67	$106,578.98	$107,984.69	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
2025 Overlay	$187,302.00	$4,401.00	$182,901.00	< 1%	< 1%	< 1%
Spot Imp Acq	$32,922.77	$15,988.60	$16,934.17	< 1%	< 1%	< 1%
Camandona Property	$7,988.47	$3,898.90	$4,089.57	< 1%	< 1%	< 1%
Community Relations	$7,937.00	$3,912.00	$4,025.00	< 1%	< 1%	< 1%
Bridge Inspections-Routine	$5,469.62	$1,810.00	$3,659.62	< 1%	< 1%	< 1%
Bridge Maintenance	$5,332.50	$1,000.00	$4,332.50	< 1%	< 1%	< 1%

Six-Year Expenditure Forecast,2027-2032

	2027	2028	2029	2030	2031	2032
2025 Overlay	4,401	182,901	367,649	558,862	756,768	961,601
Administrative Support	509,073	538,422	561,135	584,720	609,317	635,018
Bridge Inspections-Routine	1,810	3,660	5,500	7,337	9,218	11,166
Bridge Maintenance	1,000	4,332	8,220	12,100	16,072	20,187
Bridge/Pavement Preservation	8,353,305	8,332,964	8,397,553	8,431,661	8,465,572	8,498,265
Camandona Property	3,899	4,090	4,311	4,543	4,772	5,018
Capital Projects Management	503,956	526,289	545,983	566,572	588,097	610,601
CIP Project Inspection	(940,234)	(989,277)	(1,041,075)	(1,098,548)	(1,163,138)	(1,231,802)
Community Relations	3,912	4,025	4,138	4,253	4,370	4,492
CPD/ROW Inspection	2,152,031	2,256,809	2,343,666	2,432,702	2,521,311	2,605,314
Critical Area Mitigation	106,579	107,985	109,383	110,780	112,209	113,690
CTR Implementation 19-23	491,957	501,847	501,847	501,847	0	0
Design	(809,865)	(852,584)	(907,071)	(964,645)	(1,025,665)	(891,180)
Development Review	2,074,584	2,176,534	2,252,565	2,353,632	2,447,085	2,544,543
Directors Office	989,335	1,023,025	905,316	939,059	974,322	1,011,175
Financial Services	417,838	437,593	451,411	465,633	479,299	493,443

	2027	2028	2029	2030	2031	2032
Implementation Planning	**1,472,075**	**1,521,713**	**1,570,782**	**1,622,066**	**2,179,450**	**2,236,851**
Long Range Planning	**1,169,374**	**1,212,696**	**1,248,579**	**1,285,854**	**1,324,834**	**1,365,602**
Management/Program Support	**231**	**239**	**245**	**251**	**257**	**264**
Modeling & Analysis	**919,609**	**963,360**	**989,829**	**1,040,049**	**1,080,581**	**1,122,957**
NE 12th St. Bridge	**2,947,659**	**0**	**0**	**0**	**0**	**0**
Neighborhood Traffic Safety Sv	**1,131,298**	**1,181,990**	**1,224,625**	**1,268,430**	**1,313,590**	**1,360,252**
Planning Management	**275,636**	**288,303**	**299,423**	**311,044**	**323,186**	**335,874**
Right of Way Review	**1,867,902**	**1,957,578**	**2,034,662**	**2,114,848**	**2,197,979**	**2,283,926**
Roadside Vegetation Maint	**438,079**	**467,927**	**495,870**	**521,699**	**542,080**	**563,258**
Roadway Maint	**9,203,807**	**9,709,232**	**10,224,561**	**10,766,360**	**11,331,954**	**11,930,323**
Sidewalk Maint	**1,756,295**	**1,861,287**	**1,954,663**	**2,048,032**	**2,137,699**	**2,231,059**
Signals	**3,766,830**	**3,883,682**	**3,984,280**	**4,079,627**	**4,166,977**	**4,256,731**
Smart Mobility and ITS	**848,221**	**881,069**	**907,971**	**935,757**	**964,457**	**1,085,712**
Snow & Ice Control	**899,666**	**947,661**	**991,627**	**1,031,849**	**1,061,904**	**1,093,244**
Spot Imp Acq	**15,989**	**16,934**	**17,940**	**19,011**	**20,080**	**21,213**
Street Cleaning	**1,634,543**	**1,649,499**	**1,737,247**	**1,817,562**	**1,877,831**	**1,940,591**
Street Lighting	**2,264,928**	**2,348,926**	**2,520,109**	**2,600,476**	**2,681,013**	**2,764,472**
TDM CMAQ FHWA	**304,242**	**158,000**	**166,500**	**175,500**	**0**	**0**
TDM State RMG	**150,000**	**72,250**	**73,625**	**75,000**	**0**	**0**
Traffic Control Devices Maint	**2,525,817**	**2,650,316**	**2,757,249**	**2,864,952**	**2,968,616**	**3,076,735**
Traffic Engineering	**4,621,396**	**5,297,416**	**6,757,425**	**6,671,269**	**8,140,914**	**8,061,668**
Traffic Management	**559,342**	**584,646**	**607,356**	**631,107**	**655,949**	**681,929**
Grand Total	**52,636,519**	**51,913,337**	**55,075,099**	**56,791,250**	**59,768,960**	**61,804,189**

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Transportation Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
General Fund	**117.98**	**126.35**	**127.10**	**9.12**
Roadway Maint	6.00	6.00	6.00	0.00
Sidewalk Maint	6.00	6.00	6.00	0.00
Traffic Control Devices Maint	9.80	8.90	8.90	(0.90)
Snow & Ice Control	3.00	3.00	3.00	0.00
Street Cleaning	5.00	5.00	5.00	0.00
Roadside Vegetation Maint	1.00	1.00	1.00	0.00
Directors Office	2.00	2.00	2.00	0.00
Financial Services	2.33	3.20	3.20	0.87
Administrative Support	3.55	3.55	3.55	0.00
Traffic Management	2.00	1.95	1.95	(0.05)
Right of Way Review	9.00	9.00	9.00	0.00
Development Review	10.00	10.00	10.00	0.00
Street Lighting	2.00	1.90	1.90	(0.10)
Signals	11.20	11.60	11.60	0.40
Traffic Engineering	6.65	10.15	10.90	4.25
Neighborhood Traffic Safety Sv	4.25	5.35	5.35	1.10
Capital Projects Management	0.05	1.85	1.85	1.80
Design	1.80	1.50	1.50	(0.30)
CIP Project Inspection	0.50			(0.50)
CPD/ROW Inspection	11.00	11.00	11.00	0.00
Bridge/Pavement Preservation	2.00	3.00	3.00	1.00
Planning Management	1.00	1.00	1.00	0.00
Long Range Planning	3.15	4.65	4.65	1.50
Modeling & Analysis	4.00	4.00	4.00	0.00
Implementation Planning		0.95	0.95	0.95
Implementation Planning	6.00	6.00	6.00	0.00
Smart Mobility and ITS	4.70	3.80	3.80	(0.90)
Grand Total	**117.98**	**126.35**	**127.10**	**9.12**

List of Proposal Impacts

The chart below lists the proposals that changed the Transportation Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Safe & Efficient Transportation System	**2,576,368**	**3,166,328**	**5,742,696**
3. Adjustment of Base	1,368,520	2,005,050	3,373,570
BellHop	150,000	150,000	300,000
Parking/Curb Management	1,218,520	1,855,050	3,073,570
4. New Service/Pilot/Program	1,207,849	1,161,277	2,369,126
Shared Micro-Mobility	89,658	117,616	207,273
Speed Safety Cameras	1,118,191	1,043,662	2,161,853
Grand Total	**2,576,368**	**3,166,328**	**5,742,696**

Utilities

Mission

Deliver high quality, reliable drinking water, wastewater, storm and surface water and solid waste services in a manner that is environmentally responsible and cost-competitive.

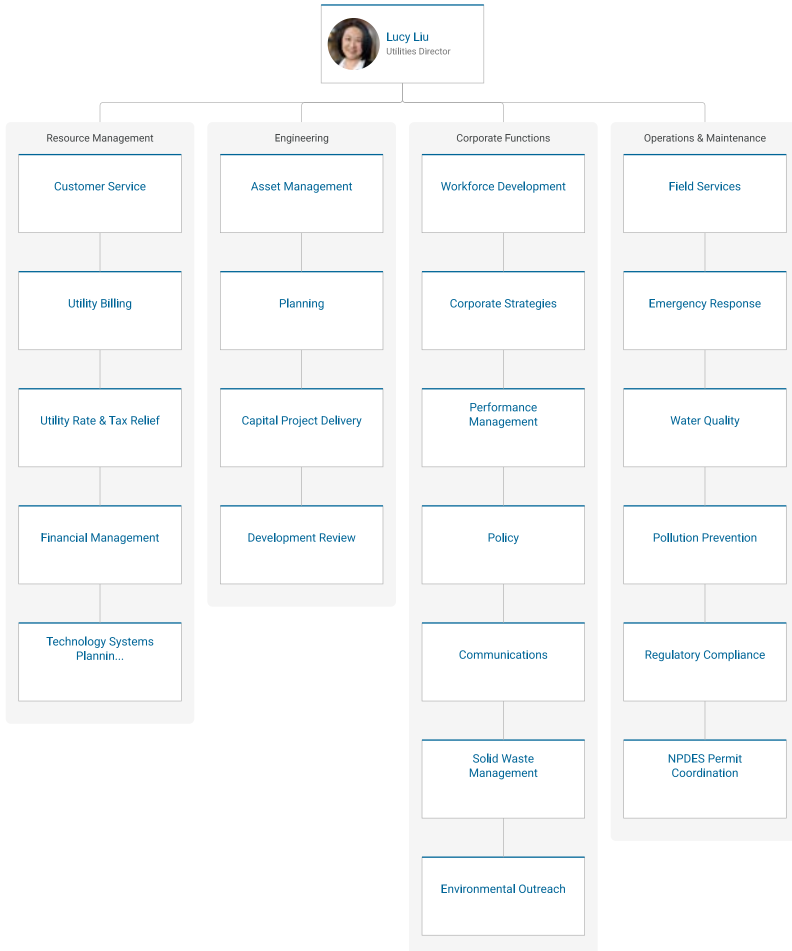
2027-2028 Objectives

- Achieve reaccreditation with the American Public Works Association, promoting excellence in Utilities operations, management, services and programs.
- Complete the Solid Waste services procurement, including timely execution of a new service delivery contract and effective transition for the Bellevue community.
- Invest $139 million in capital projects to renew and replace critical water, wastewater and storm and surface water infrastructure, add system capacity to support growth, preserve and enhance the natural environment and improve emergency water supply.
- Complete update of the Water, Wastewater and Storm and Surface Water System Plans.
- Complete field survey of approximately 400 service lines to verify the absence of lead pipes in compliance with Washington Department of Health requirements.
- Complete implementation of the Project and Portfolio Management System to improve capital project management.
- Expand Utility Bill Assistance Program benefits by establishing a two-tier model, offering financial assistance to all households at or below 80% of Area Median Income.
- Fully implement Advanced Metering Infrastructure (AMI), transitioning to long-term operations and managed services, with expanded data analytics for leak detection, water loss management, field operations and enhanced customer service.

2025-2026 Key Accomplishments

- Secured $3 million in grant funding for utility infrastructure projects and invested over $100 million to renew and replace critical water, wastewater, and storm and surface water infrastructure.
- Began implementation of a citywide Project and Portfolio Management software solution.
- Upgraded SCADA system architecture, installed remote telemetry units at six pump stations and implemented cybersecurity upgrades to maintain reliable service delivery.
- Expanded remote sewer maintenance access hole sensor program and reduced maintenance costs.
- Maximized Utility Bill Assistance Program benefits for Bellevue Utilities customers by leveraging a streamlined application process, new online portal, improved communication materials and expanded outreach to the community.
- Secured $2 million in Connecting Housing to Infrastructure Program (CHIP) grants to waive system development charges for two affordable housing developments with 256 new affordable units.
- Implemented a Customer Engagement Portal, providing hourly water usage data and leak detection functionality for Bellevue Utilities customers.
- Completed Sewer Utility cost-of-service study, promoting rate equity across single-family, multi-family and non-residential customer types.

Organizational Chart



Utilities 2027-2028 Operating Budget

The graphic below displays the Utilities Department's operating budget for 2027-2028.

2027-2028 Operating Budget by Department | $528.8M

Explore by

Operating Expenditure by Business Unit

2027-2028
$528.8M
100% of total

2027
$254.7M
100% of total

2028
$274.1M
100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Business Admin - Sewer	$142,099,058.83	$67,324,116.36	$74,774,942.47	26.87%	26.43%	27.28%
Business Admin - Water	$103,459,981.61	$50,206,407.42	$53,253,574.19	19.56%	19.71%	19.43%
Engineering-Water	$66,454,768.99	$32,181,534.99	$34,273,234.00	12.57%	12.63%	12.5%
Engineering-Sewer	$59,514,513.83	$28,340,147.97	$31,174,365.86	11.25%	11.13%	11.37%
Engineering-Drainage	$46,037,891.44	$22,169,602.72	$23,868,288.71	8.71%	8.7%	8.71%
O&M-Water	$20,034,671.75	$10,093,526.59	$9,941,145.16	3.79%	3.96%	3.63%
O&M-Drainage	$15,492,725.03	$7,148,537.47	$8,344,187.56	2.93%	2.81%	3.04%
Business Admin - Drainage	$14,786,929.49	$7,260,504.49	$7,526,425.00	2.8%	2.85%	2.75%
O&M-Sewer	$14,340,023.78	$6,825,410.91	$7,514,612.87	2.71%	2.68%	2.74%
Reserves-Water	$11,909,123.92	$5,939,479.83	$5,969,644.09	2.25%	2.33%	2.18%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Customer Svc & Systems -Water	$7,326,954.93	$3,817,656.12	$3,509,298.81	1.39%	1.5%	1.28%
Customer Svc & Systems -Sewer	$5,423,377.17	$2,674,833.93	$2,748,543.24	1.03%	1.05%	1%
Reserves-Sewer	$4,527,590.07	$2,161,625.01	$2,365,965.06	< 1%	< 1%	< 1%
Customer Svc & Systems -Drain	$4,109,514.91	$2,026,447.97	$2,083,066.94	< 1%	< 1%	< 1%
Reserves - Drainage	$3,232,600.70	$1,625,238.98	$1,607,361.72	< 1%	< 1%	< 1%
Solid Waste Mngt	$2,533,501.01	$1,234,599.46	$1,298,901.55	< 1%	< 1%	< 1%
Development Services-Water	$1,749,008.64	$856,002.84	$893,005.80	< 1%	< 1%	< 1%
Development Services-Sewer	$1,733,728.73	$847,977.93	$885,750.80	< 1%	< 1%	< 1%
Development Services-Drainage	$1,027,788.65	$501,299.75	$526,488.90	< 1%	< 1%	< 1%
RMCS Fiscal - Water	$920,068.93	$450,291.84	$469,777.09	< 1%	< 1%	< 1%
Solid Waste - LSWFA '23-25	$819,864.00	$409,932.00	$409,932.00	< 1%	< 1%	< 1%
RMCS Fiscal - Drainage	$793,217.12	$388,177.65	$405,039.47	< 1%	< 1%	< 1%
RMCS Fiscal - Sewer	$503,070.74	$246,582.96	$256,487.79	< 1%	< 1%	< 1%
Waste Reduction & Recycle- WRR	$1,136.00	$568.00	$568.00	< 1%	< 1%	< 1%

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Resource						

Six-Year Expenditure Forecast,2027-2032

	2027	2028	2029	2030	2031	2032
Business Admin - Drainage	7,260,504	7,526,425	7,873,862	8,986,864	9,345,158	8,731,723
Business Admin - Sewer	67,324,116	74,774,942	83,793,293	95,516,994	104,148,112	115,349,462
Business Admin - Water	50,206,407	53,253,574	57,653,574	62,953,250	66,768,875	75,994,109
Customer Svc & Systems - Drain	2,026,448	2,083,067	2,151,517	3,023,097	2,788,835	2,373,365
Customer Svc & Systems - Sewer	2,674,834	2,748,543	2,839,841	3,348,252	3,033,097	3,135,899
Customer Svc & Systems - Water	3,817,656	3,509,299	3,617,085	4,139,431	3,879,182	3,997,496
Development Services-Drainage	501,300	526,489	547,106	568,691	591,293	614,958
Development Services-Sewer	847,978	885,751	916,569	1,003,485	982,322	1,020,896
Development Services-Water	856,003	893,006	922,841	953,991	1,031,046	1,023,640
Engineering-Drainage	22,169,603	23,868,289	25,774,140	27,667,094	29,819,430	32,140,598
Engineering-Sewer	28,340,148	31,174,366	34,047,173	37,293,154	40,790,250	44,684,500
Engineering-Water	32,181,535	34,273,234	36,238,149	38,448,732	40,794,840	43,285,397
O&M-Drainage	7,148,537	8,344,188	7,445,268	7,879,913	8,401,222	8,330,857
O&M-Sewer	6,825,411	7,514,613	6,674,040	8,174,703	7,398,866	7,339,476
O&M-Water	10,093,527	9,941,145	10,501,709	11,500,430	10,376,441	10,720,576

	2027	2028	2029	2030	2031	2032
Reserves - Drainage	1,625,239	1,607,362	1,717,771	1,660,875	1,640,781	1,768,672
Reserves-Sewer	2,161,625	2,365,965	2,429,009	2,187,166	2,127,998	2,329,336
Reserves-Water	5,939,480	5,969,644	6,190,884	6,248,794	6,494,661	6,781,527
Resource Management-Water	88	91	93	96	98	100
RMCS Fiscal - Drainage	388,178	405,039	418,860	433,317	447,771	462,896
RMCS Fiscal - Sewer	246,583	256,488	265,002	273,905	282,543	291,577
RMCS Fiscal - Water	450,292	469,777	485,971	502,916	520,646	539,200
Solid Waste - LSWFA '23-25	409,932	409,932	409,932	409,932	409,932	409,932
Solid Waste Mngt	1,234,599	1,298,902	1,275,898	1,304,010	1,336,187	1,365,875
Solid Waste Outreach - LSWFA	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)
Waste Reduction & Recycle- WRR	568	568	568	568	568	568
Grand Total	254,728,841	274,098,948	294,188,405	324,477,910	343,408,403	372,690,886

Operating Staff Count

The below table displays full-time equivalent (FTE) operating positions for the Utilities Department. It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split. Information about capital positions can be found in Chapter 5. 2027-2032 Capital Improvement Program.

	2026	2027	2028	Difference From 2026 to 2028
Sewer Utility Fund	**45.65**	**51.95**	**52.20**	**6.55**
Engineering-Sewer	4.85	8.90	8.90	4.05
O&M-Sewer	27.25	27.25	27.25	0.00
Business Admin - Sewer	4.25	4.75	4.75	0.50
Development Services-Sewer	4.30	4.30	4.30	0.00
Customer Svc & Systems -Sewer	4.00	5.75	6.00	2.00
RMCS Fiscal - Sewer	1.00	1.00	1.00	0.00

Solid Waste Fund	**1.00**	**1.00**	**1.00**	**0.00**
Solid Waste Mngt	1.00	1.00	1.00	0.00
Storm & Surface Water Utility	**44.20**	**49.00**	**49.00**	**4.80**
Engineering-Drainage	3.85	8.00	8.00	4.15
O&M-Drainage	26.00	26.00	26.00	0.00
Business Admin - Drainage	6.00	6.00	6.00	0.00
Development Services-Drainage	3.00	3.00	3.00	0.00
Customer Svc & Systems -Drain	3.35	4.00	4.00	0.65
RMCS Fiscal - Drainage	2.00	2.00	2.00	0.00
Water Utility Fund	**61.50**	**64.50**	**64.50**	**3.00**
Engineering-Water	6.60	6.20	6.20	(0.40)
O&M-Water	33.75	35.75	35.75	2.00
Business Admin - Water	7.85	7.25	7.25	(0.60)
Development Services-Water	4.30	4.30	4.30	0.00
Customer Svc & Systems -Water	8.00	9.00	9.00	1.00
RMCS Fiscal - Water	1.00	2.00	2.00	1.00
Grand Total	**152.35**	**166.45**	**166.70**	**14.35**

List of Proposal Impacts

The chart below lists the proposals that changed the Utilities Department's budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Community Safety & Health	**529,557**	**322,741**	**852,298**
4. New Service/Pilot/Program	529,557	322,741	852,298
Complete Advanced Metering Infrastructure (AMI) Upgrades	74,958	79,175	154,134
Sustain AMI System Operations and Meter Data Accuracy	230,528	243,565	474,094
Sustain Utility Billing and Customer Service Operations	224,070	0	224,070
High Performance Government	**740,198**	**464,243**	**1,204,442**
4. New Service/Pilot/Program	740,198	464,243	1,204,442

	2027	2028	2027-2028
Leverage AI for Call Center Efficiencies	19,905	20,502	40,407
Replace End-of-Life GIS Platform to Sustain Operations	300,000	0	300,000
Sustain Data-Driven Utility Asset Management	107,807	113,403	221,209
Sustain Utility GIS Data Integrity and Support	116,821	123,190	240,011
Sustain Workforce Pipeline for Utility Operations	195,666	207,149	402,814
High Quality Built & Natural Environment	**(93,711)**	**(89,402)**	**(183,113)**
4. New Service/Pilot/Program	(93,711)	(89,402)	(183,113)
Convert Part-Time Roles to Full-Time Environmental Scientist	(93,711)	(89,402)	(183,113)
Thriving People & Communities	**1,669,078**	**1,883,029**	**3,552,107**
4. New Service/Pilot/Program	1,669,078	1,883,029	3,552,107
Ensure Equitable Access to Solid Waste Bill Assistance	125,000	155,000	280,000
Expand Utility Bill Assistance Program B	1,544,078	1,728,029	3,272,107
Grand Total	**2,845,122**	**2,580,611**	**5,425,734**

Miscellaneous Non-Departmental

Mission

The Miscellaneous Non-Departmental (MND) expenditures represent citywide costs that do not fit neatly into a single city department. For the 2027-2028 budget, this includes association dues for the City of Bellevue's memberships, contracts with intergovernmental organizations, costs associated with operating district courts and interfund transfers associated with the city's debt service. It does not include staff and so an organizational chart is not included here.

Miscellaneous Non-Departmental 2027-2028 Operating Budget

The graphic below displays the Miscellaneous Non-Departmentaloperating budget for 2027-2028.

2027-2028 Operating Budget by Department | $57.7M

Explore by

Operating Expenditure by Business Unit

2027-2028	2027	2028
$57.7M	$29.3M	$28.4M
100% of total	100% of total	100% of total

| Sorted By(2027-2028) | Broken down by Business Unit

2027-2028 Operating Budget by Department

Business Unit	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
MND Miscellaneous	$44,370,336.00	$22,672,283.00	$21,698,053.00	76.86%	77.34%	76.36%
District Court Operating Costs	$12,343,090.47	$6,135,133.26	$6,207,957.21	21.38%	20.93%	21.85%
Mmbrshp in Prof Org	$1,016,000.00	$508,000.00	$508,000.00	1.76%	1.73%	1.79%

Six-Year Expenditure Forecast,2027-2032

	2027	2028	2029	2030	2031	2032
District Court Operating Costs	**6,135,133**	**6,207,957**	**10,541,927**	**10,586,950**	**14,954,363**	**15,005,070**
Grand Connection Debt	**0**	**0**	**1,850,000**	**3,700,000**	**5,550,000**	**5,550,000**
Mmbrshp in Prof Org	**508,000**	**508,000**	**508,000**	**508,000**	**508,000**	**508,000**
MND Miscellaneous	**22,672,283**	**21,698,053**	**21,696,023**	**38,184,007**	**37,466,085**	**21,230,737**
Grand Total	**29,315,416**	**28,414,010**	**34,595,950**	**52,978,957**	**58,478,448**	**42,293,807**

List of Proposal Impacts

The chart below lists the proposals that changed the Miscellaneous Non-Departmental budget in the 2027-2028 budget process beyond what was included in their 2025-2026 budget and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand-new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
Safe & Efficient Transportation System	**4,147,200**	**4,147,200**	**8,294,400**
4. New Service/Pilot/Program	4,147,200	4,147,200	8,294,400
Speed Safety Cameras	4,147,200	4,147,200	8,294,400
Grand Total	**4,147,200**	**4,147,200**	**8,294,400**

Operational Budget: Strategic Target Areas

A view of Newport, showing large office buildings and residential areas from I-90.

High Performance Government

Bellevue's well-managed government is foundational to the success of the council's vision and city services.

Bellevue is committed to providing exceptional city services through data-informed and collaborative decision-making, strategic investment of public resources, strong commitment to our employees and inclusive engagement.

Community members are informed about and understand how their local tax dollars are used and the services they receive. We make public investments wisely and equitably, providing valuable city services and ensuring superb infrastructure to support growing community and businesses. City facilities are well-maintained and optimized to best serve the public.

Bellevue uses data and innovative technology to conduct its business. The city is committed to continuous improvement, performance excellence and strategic use of resources. We ensure high performance by operating under core values that drive our behaviors and by attracting, retaining and developing a diverse workforce. We model an inclusive and responsive work culture by providing growth opportunities and investing in our employees.

We support public engagement, innovation and connectivity using effective and inclusive forms of outreach. We make decisions in a transparent manner, work to address mutual needs and support public engagement. Community members know their local government listens to, cares about and responds to them. We value strong regional partnerships, advance common goals and advocate for Bellevue's interests on issues including infrastructure, public services, growth and finance.

Objectives

1. Align organizational resources and prioritize funding to meet the needs of a growing and diverse community. Strategically maintain and protect the city's assets while enhancing financial sustainability.

2. Promote and enhance inclusive, accessible community engagement in city services, programs and projects. Deliver responsive and efficient customer service to residents and businesses that foster trust and collaboration between the city and all members of the community.

3. Optimize data, technology and metrics to guide decisions, improve results and enhance service delivery in an equitable manner.

4. Advocate for the city's interests and foster supportive partnerships and dynamic leadership at the federal, state and regional levels.

5. Provide high-quality organizational leadership, management and collaboration.

6. Maintain public trust through organizational transparency, fiscal stewardship, legal and ethical behavior, and regulatory compliance.

Operating Budget by Strategic Target Area | $365.2M

2027-2028
$365.2M
100% of total

2027
$175.7M
100% of total

2028
$189.4M
100% of total

| Sorted By(2027-2028) | Broken down by Department

Operating Budget by Strategic Target Area

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
065 - Finance & Asset Management	$117,164,193.38	$56,045,123.64	$61,119,069.74	32.09%	31.89%	32.27%
080 - Human Resources	$102,677,188.63	$49,285,433.52	$53,391,755.11	28.12%	28.04%	28.19%
090 - Information Technology	$37,776,871.89	$18,039,979.48	$19,736,892.41	10.35%	10.27%	10.42%
140 - Utilities	$37,212,060.97	$17,912,915.35	$19,299,145.62	10.19%	10.19%	10.19%
040 - City Manager	$21,925,281.04	$10,700,043.23	$11,225,237.81	6%	6.09%	5.93%
110 - Development Services	$19,793,344.36	$9,654,315.01	$10,139,029.35	5.42%	5.49%	5.35%
010 - City Attorney	$11,136,372.61	$5,447,237.91	$5,689,134.70	3.05%	3.1%	3%
150 - Miscellaneous Non-Departmental	$7,866,812.47	$3,896,994.26	$3,969,818.21	2.15%	2.22%	2.1%
130 - Transportation	$5,783,386.69	$2,827,240.82	$2,956,145.88	1.58%	1.61%	1.56%
115 - Community	$1,570,140.87	$767,329.88	$802,810.99	< 1%	< 1%	< 1%

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
Development						
030 - City Council	$1,320,510.44	$653,185.44	$667,325.00	< 1%	< 1%	< 1%
100 - Parks & Community Services	$500,000.00	$300,000.00	$200,000.00	< 1%	< 1%	< 1%
070 - Fire	$420,106.60	$205,144.94	$214,961.66	< 1%	< 1%	< 1%

List of Strategic Target Area Proposal Impacts

The chart below lists the proposals that changed the budget for the High Performance Government STA for the 2027-2028 biennium beyond what was included in its budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
010 - City Attorney	**150,000**	**150,000**	**300,000**
3. Adjustment of Base	150,000	150,000	300,000
Legal Support	150,000	150,000	300,000
030 - City Council	**10,000**	**10,000**	**20,000**
3. Adjustment of Base	10,000	10,000	20,000
City Council Travel	10,000	10,000	20,000
040 - City Manager	**696,026**	**770,433**	**1,466,459**
3. Adjustment of Base	696,026	770,433	1,466,459
CCO - Internal Capacity Request	192,122	239,177	431,299
CMO - Internal Capacity Request	7,500	7,500	15,000
Intergovernmental Relations Policy Advisor (Fed. & Int'l.)	182,281	193,487	375,768
Senior Administrative Assistant LTE to FTE Conversion	143,708	151,187	294,894

	2027	2028	2027-2028
Speechwriter LTE - FTE Conversion	170,415	179,083	349,498
065 - Finance & Asset Management	**2,555,031**	**2,331,830**	**4,886,860**
3. Adjustment of Base	2,555,031	2,331,830	4,886,860
City Hall Events LTE & Programming	139,129	142,787	281,915
Citywide Support-Add and/or Convert 8 Positions, 100% funded	952,783	1,092,213	2,044,996
FAM - Internal Capacity Request	146,422	151,795	298,217
Growth Planning - Long Range Planning	240,000	10,000	250,000
Maintain City Assets Position Adds	360,565	464,407	824,972
Procurement & AP FTEs and Model/System Update	532,821	278,041	810,861
Project Delivery Support Position Adds - Fully Funded	183,312	192,587	375,899
080 - Human Resources	**943,223**	**1,165,918**	**2,109,141**
3. Adjustment of Base	810,434	984,160	1,794,594
HR - Internal Capacity Request	678,524	845,296	1,523,820
LTE HR Assistant to FTE HR Operations Coordinator	131,910	138,864	270,773
4. New Service/Pilot/Program	132,789	181,758	314,547
FTE Request: Dedicated ER Investigator Position	132,789	181,758	314,547
090 - Information Technology	**1,002,182**	**1,176,266**	**2,178,448**
3. Adjustment of Base	1,002,182	1,176,266	2,178,448
Digital Experience & Design LTE	324,361	340,925	665,286
IT - Internal Capacity Request	677,821	835,341	1,513,163

	2027	2028	2027-2028
110 - Development Services	**619,665**	**826,739**	**1,446,404**
3. Adjustment of Base	619,665	826,739	1,446,404
DS Continuous Improvement Program	361,944	556,879	918,823
DS Department Management & Support FTE Budget	257,721	269,860	527,581
115 - Community Development	**180,343**	**186,291**	**366,634**
4. New Service/Pilot/Program	180,343	186,291	366,634
Community Development Senior Budget Analyst	180,343	186,291	366,634
140 - Utilities	**740,198**	**464,243**	**1,204,442**
4. New Service/Pilot/Program	740,198	464,243	1,204,442
Leverage AI for Call Center Efficiencies	19,905	20,502	40,407
Replace End-of-Life GIS Platform to Sustain Operations	300,000	0	300,000
Sustain Data-Driven Utility Asset Management	107,807	113,403	221,209
Sustain Utility GIS Data Integrity and Support	116,821	123,190	240,011
Sustain Workforce Pipeline for Utility Operations	195,666	207,149	402,814
Grand Total	**6,896,668**	**7,081,720**	**13,978,388**

Vibrant Economy

Bellevue is a city where innovation thrives.

Bellevue is a destination for community members, workers, visitors and learners from around the world. Home to leading global companies, Bellevue works with a variety of partners to welcome visionaries from around the world to tackle today's biggest challenges and build a better tomorrow. Whether it is an international corporation or a small business just getting started, Bellevue's culture of collaboration and support for businesses strengthens our economy. We have a tradition of successful collaboration across government, business and nonprofit sectors. We foster the conditions for economic success and support the capacity of public, private and non-profit partners to fuel prosperity and enrich the ability of every member of our community to thrive.

Bellevue has a diversified economy and is an inclusive economic hub. Our K-12 schools and higher education providers inspire innovation and train a culturally diverse workforce to support tomorrow's technologies. Our arts and cultural opportunities, abundant shopping, inspiring public spaces and proximity to major recreational activities make us a premier destination for visitors. With our skilled workforce, well-connected multimodal transportation system, reliable utilities, breathtaking beauty and innovation-oriented culture, businesses grow and prosper in Bellevue.

Objectives

1. Maintain and grow a diverse, thriving economy that can better withstand fluctuating regional, national and global conditions.

2. Support large and small businesses, including women/veteran/minority-owned businesses, by providing the resources and regulations that businesses need to start, stay, grow and thrive in Bellevue.

3. Identify and strategically implement financial mechanisms to spur/initiate growth in public and private investment.

4. Identify and enhance workforce development partnerships and efforts and actively serve as a conduit to residents, businesses and resource partners to attract, retain and engage a talented workforce of various ages, skill sets and backgrounds to support a diverse, inclusive and growing economy.

5. Strategically invest in services and systems that support residents, entrepreneurs, workers and learners from historically marginalized communities, ensuring they have access to resources and opportunities that enable them to achieve their economic potential.

6. Build up Bellevue's arts providers' organizational capacity to increase the breadth and depth of artistic and entertainment offerings for Bellevue's residents and visitors.

Operating Budget by Strategic Target Area | $39.1M

2027-2028
$39.1M
100% of total

2027
$19.2M
100% of total

2028
$19.9M
100% of total

| Sorted By(2027-2028) | Broken down by Department

Operating Budget by Strategic Target Area

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
115 - Community Development	$23,943,671.33	$11,893,964.53	$12,049,706.80	61.28%	61.88%	60.7%
065 - Finance & Asset Management	$14,601,814.00	$7,069,962.00	$7,531,852.00	37.37%	36.78%	37.94%
110 - Development Services	$528,026.95	$257,927.65	$270,099.30	1.35%	1.34%	1.36%

List of Strategic Target Area Proposal Impacts

The chart below lists the proposals that changed the budget for the Vibrant Economy STA for the 2027-2028 biennium beyond what was included in its budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics, or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
115 - Community Development	**3,260,757**	**3,292,417**	**6,553,174**
3. Adjustment of Base	760,757	792,417	1,553,174
Economic Development Plan Implementation	368,991	391,658	760,649
Start Up 425 & Small Business Accelerator	391,766	400,759	792,525

	2027	2028	2027-2028
4. New Service/Pilot/Program	2,500,000	2,500,000	5,000,000
KidsQuest Relocation and Expansion	2,500,000	2,500,000	5,000,000
Grand Total	**3,260,757**	**3,292,417**	**6,553,174**

Safe & Efficient Transportation System

Transportation is sustainable, reliable and predictable. Mode choices are abundant, clean and safe.

Bellevue offers a multitude of transportation options, with a commitment to Vision Zero and emphasis on reliable, predictable, and sustainable travel options for people from all walks of life. Bellevue is well-connected to the region via roads, trails, and transit. The transportation network is well-maintained to provide safe travel in neighborhoods, to schools, to health and well-being services, and to Bellevue’s bustling entertainment, shopping and commercial centers.

Regional road capacity handles the movement of goods and vehicles, limiting the impact of cut-through traffic on neighborhoods. A state-of-the-art intelligent transportation system provides a predictable travel experience to improve mobility, increase safety, and reduce emissions.

As Bellevue’s roadway network approaches full build-out, alternatives to private vehicle trips continue to grow. Public transportation is ample, with seamless, reliable connections and a variety of services, including regional high-capacity transit, local bus service, and park-and-ride facilities. Access to transit continues to expand with micromobility options, taxis and ride-sharing services. Robust walking and biking networks provide safe and enjoyable ways to get around the city. Bellevue advances equity through transportation so that all individuals, regardless of their background, can travel throughout the city safely and feel a sense of belonging.

Objectives

1. Deliver capital projects and programs that address the growth of the city, support accessibility and sustainability, capacity to handle movement, and provide equitable services for all travelers in Bellevue with performance targets in the Mobility Implementation Plan as a gauge.

2. Eliminate fatal and serious injury collisions through the application of the Safe System Approach, with a particular focus on enhancing the safety of walking and biking near schools.

3. Provide a high level of proactive maintenance to protect the city's transportation facility investments. Be a leader in innovation and connectivity through support of the expansion of next generation wireless technology and the integration of autonomous, connected, electric and shared vehicles into the transportation system of Bellevue.

4. Expand travel choices and equitable access through improved transit service, new modes such as shuttles and micromobility and safer, connected facilities for people walking and biking.

5. Diversify the use of our roadways and curb environment to balance the needs of all daily users and to create opportunities for placemaking, gathering and community building.

6. Work with regional partners to complete critical regional transportation infrastructure projects to provide reliable multimodal connections into and out of Bellevue.

7. Assure our transportation facilities, both new and existing, are physically accessible for all users.

Operating Budget by Strategic Target Area | $90.4M

2027-2028
$90.4M
100% of total

2027
$45.9M
100% of total

2028
$44.5M
100% of total

| Sorted By(2027-2028) | Broken down by Department

Operating Budget by Strategic Target Area

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
130 - Transportation	$78,952,253.57	$40,104,051.79	$38,848,201.78	87.31%	87.34%	87.28%
150 - Miscellaneous Non-Departmental	$8,294,400.00	$4,147,200.00	$4,147,200.00	9.17%	9.03%	9.32%
040 - City Manager	$2,318,935.34	$1,132,087.03	$1,186,848.32	2.56%	2.47%	2.67%
010 - City Attorney	$572,024.47	$242,927.58	$329,096.90	< 1%	< 1%	< 1%
065 - Finance & Asset Management	$292,500.00	$292,500.00	$0.00	< 1%	< 1%	0%

List of Strategic Target Area Proposal Impacts

The chart below lists the proposals that changed the budget for the Safe & Efficient Transportation System for the 2027-2028 biennium beyond what was included in its budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics, or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
010 - City Attorney	**242,928**	**329,097**	**572,024**
4. New Service/Pilot/Program	242,928	329,097	572,024
Speed Safety Cameras	242,928	329,097	572,024
130 - Transportation	**2,576,368**	**3,166,328**	**5,742,696**
3. Adjustment of Base	1,368,520	2,005,050	3,373,570
BellHop	150,000	150,000	300,000
Parking/Curb Management	1,218,520	1,855,050	3,073,570
4. New Service/Pilot/Program	1,207,849	1,161,277	2,369,126
Shared Micro-Mobility	89,658	117,616	207,273
Speed Safety Cameras	1,118,191	1,043,662	2,161,853
150 - Miscellaneous Non-Departmental	**4,147,200**	**4,147,200**	**8,294,400**
4. New Service/Pilot/Program	4,147,200	4,147,200	8,294,400
Speed Safety Cameras	4,147,200	4,147,200	8,294,400
Grand Total	**6,966,496**	**7,642,625**	**14,609,121**

High Quality Built & Natural Environment

Bellevue is a livable city with world-class places to live, work, play and learn.

We work to create iconic destinations and vibrant spaces for everyone to enjoy. Growth is focused on dense, mixed-use centers and transit, while maintaining a well-balanced mix of business and commercial properties. Community members have access to a wide variety of housing types in Bellevue to meet the needs of households across all income levels and life stages. The city values neighborhood identities and character. Bellevue is a community of diverse, vibrant and well-maintained neighborhoods with connections to transportation, schools, parks, trails and the natural environment.

Environmental stewardship is intrinsic to a healthy community and economy. Bellevue is committed to reducing greenhouse gas emissions, enhancing climate resilience, preserving our natural environment, transitioning to clean energy and increasing equitable access for residents to transit, jobs, housing, parks and natural areas.

Known as a “City in a Park”, Bellevue’s parks and open space system is nationally recognized. We have something for everyone, from small parks for neighborhood gatherings to forested trails to large community parks with unique events and experiences. The community enjoys a variety of recreational and sporting opportunities within walking distance of homes and businesses. Our parks and recreation system connects community members and visitors to nature and provides opportunities to improve mental and physical health.

Bellevue is a “Smart City” with excellent infrastructure that supports our vibrant and growing community, including high-tech connectivity. Utility services such as drinking water, wastewater, storm and surface water, and solid waste management are reliable and environmentally responsible. The City recognizes the importance of high-quality public and private infrastructure that enhances livability and access to amenities for Bellevue’s community.

Objectives

1. Provide for a variety of housing types that support a range of needs and levels of affordability and enhance vibrant communities.

2. Work with Bellevue’s community to provide equitable long-term comprehensive and strategic planning that increases the ability of all Bellevue residents, businesses and visitors to thrive.

3. Preserve and protect the quality of public and private infrastructure, the safety and integrity of the built and natural environment and address challenges of population growth, climate change and sustainable resource use.

4. Create iconic destinations and vibrant spaces.

5. Plan, implement and fund the acquisition, development, operations and maintenance of parks, community spaces and essential public infrastructure.

6. Invest in high-quality technology infrastructure to support smart city initiatives and improve high-speed internet access and affordability for residents and businesses.

7. Provide a mix of housing, office, service and retail uses in a compact walkable development pattern that optimizes the benefits of transit investment in Bellevue’s transit-oriented mixed-use areas.

8. Support efforts to preserve or enhance the physical and environmental amenities that bring distinctive artistic, cultural or natural character within Bellevue’s diverse neighborhoods to life.

Operating Budget by Strategic Target Area | $171.2M

2027-2028
$171.2M
100% of total

2027
$89.5M
100% of total

2028
$81.7M
100% of total

| Sorted By(2027-2028) | Broken down by Department

Operating Budget by Strategic Target Area

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
100 - Parks & Community Services	$69,678,656.09	$34,052,010.42	$35,626,645.67	40.7%	38.03%	43.63%
110 - Development Services	$40,214,923.00	$19,616,079.75	$20,598,843.25	23.49%	21.91%	25.23%
140 - Utilities	$20,401,245.77	$10,036,077.43	$10,365,168.34	11.92%	11.21%	12.69%
115 - Community Development	$14,457,595.12	$7,997,012.75	$6,460,582.37	8.44%	8.93%	7.91%
130 - Transportation	$10,681,423.24	$5,214,172.05	$5,467,251.18	6.24%	5.82%	6.7%
040 - City Manager	$10,088,734.19	$9,842,090.82	$246,643.38	5.89%	10.99%	< 1%
070 - Fire	$3,184,453.70	$1,553,829.78	$1,630,623.92	1.86%	1.74%	2%
065 - Finance & Asset Management	$2,296,115.37	$1,135,586.27	$1,160,529.09	1.34%	1.27%	1.42%
080 - Human Resources	$200,000.00	$100,000.00	$100,000.00	< 1%	< 1%	< 1%
120 - Police	$0.00	$0.00	$0.00	0%	0%	0%
150 - Miscellaneous	$0.00	$0.00	$0.00	0%	0%	0%

List of Strategic Target Area Proposal Impacts

The chart below lists the proposals that changed the budget for the High Quality Built & Natural Environment STA for the 2027-2028 biennium beyond what was included in its budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics, or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
040 - City Manager	**10,329,598**	**762,114**	**11,091,712**
3. Adjustment of Base	441,377	462,114	903,491
Grand Connection LTE Extension	441,377	462,114	903,491
4. New Service/Pilot/Program	9,888,221	300,000	10,188,221
Affordable Housing Awards 2026	9,588,221	0	9,588,221
Flexible Project Fund (FPF)	300,000	300,000	600,000
065 - Finance & Asset Management	**525,000**	**525,000**	**1,050,000**
3. Adjustment of Base	525,000	525,000	1,050,000
Additional Permit Fee Refunds for 100% Affordable Housing	525,000	525,000	1,050,000
100 - Parks & Community Services	**1,201,312**	**1,375,450**	**2,576,763**
3. Adjustment of Base	1,201,312	1,375,450	2,576,763
CIP M&O New Streetscapes	47,400	170,400	217,800
CIP M&O Parks Levy Funded Grounds/Natural Resources	59,600	85,842	145,442
Natural Resources LTE Conversions	403,312	428,208	831,521
Park Maintenance Streetscapes	691,000	691,000	1,382,000
110 - Development Services	**836,199**	**1,345,797**	**2,181,995**
3. Adjustment of Base	836,199	1,345,797	2,181,995
Code Compliance Technician	78,358	138,698	217,056

	2027	2028	2027-2028
Development Services Inspection Services FTE Budget	211,203	221,147	432,350
Development Services Review Services FTE Budget	241,071	253,555	494,626
DS Project Management Program	305,568	732,397	1,037,965
115 - Community Development	**2,185,852**	**1,847,300**	**4,033,152**
3. Adjustment of Base	985,852	608,800	1,594,652
130th TOD Delivery of the Parking Garage	34,375	36,375	70,750
Arts Program Coordinator	2,688	4,193	6,881
Energy Planning and Grid Capacity Phase 2	100,000	0	100,000
Environmental Stewardship Initiative Implementation	698,789	518,231	1,217,021
Sustainability: Building Decarbonization Study	100,000	0	100,000
Sustainability: ESE Support Resources	50,000	50,000	100,000
4. New Service/Pilot/Program	1,200,000	1,238,500	2,438,500
BelRed Park & Ride Partnership	0	238,500	238,500
Civic Center Planning	200,000	0	200,000
Sustainability: Greenbank	1,000,000	1,000,000	2,000,000
140 - Utilities	**(93,711)**	**(89,402)**	**(183,113)**
4. New Service/Pilot/Program	(93,711)	(89,402)	(183,113)
Convert Part-Time Roles to Full-Time Environmental Scientist	(93,711)	(89,402)	(183,113)
150 - Miscellaneous Non-Departmental	**0**	**0**	**0**
3. Adjustment of Base	0	0	0

	2027	2028	2027-2028
130th TOD Delivery of the Parking Garage	0	0	0
Grand Total	**14,984,250**	**5,766,259**	**20,750,509**

Community Safety & Health

All people feel safe, valued and welcome. Our systems and infrastructure are resilient and secure.

Bellevue promotes a community where all people can thrive, feel safe and enjoy access to city amenities and services. We are committed to providing a proactive range of prevention, intervention, enforcement and support activities to protect life, property and the environment.

The city utilizes innovative strategies to ensure safety and health services are provided equitably to our diverse community. These strategies include employing technology to improve response, resiliency and communication. We prioritize cybersecurity to maintain safety, continuation of services, reliable infrastructure and effective emergency preparedness.

Police, fire and emergency personnel provide services to the community every day that reflect our high standards. We work together with the community on education, prevention and preparedness. Bellevue takes a collaborative approach to public safety by partnering with agencies across the region. The city offers high quality services across the justice system, from prosecution of misdemeanors and traffic infractions to equitable access to public defense to probation services focused on support and accountability.

All people in Bellevue enjoy health and well-being. Bellevue customers experience reliable and high quality utility and public services that also advance a clean, healthy and sustainable environment. We are committed to preparing our city government, economy, ecosystems and communities for a changing climate.

Objectives

1. Deliver a high level of public safety services, with a focus on addressing community concerns such as property theft. Continue to build trust as the community grows through data-informed decision-making, maintaining national accreditation and by leveraging partnerships.

2. Engage our diverse communities and businesses as active participants in public safety through increased awareness, collaborative prevention efforts, compassionate intervention strategies and equitable enforcement practices.

3. Provide and maintain reliable utility services and infrastructure that directly preserve and improve public health.

4. Protect mission-critical physical and technology infrastructure, in addition to sensitive data, against new and increasing threats.

5. Strengthen resiliency and preparedness with a focus on the communities most impacted.

Operating Budget by Strategic Target Area | $579.0M

2027-2028
$579.0M
100% of total

2027
$279.2M
100% of total

2028
$299.8M
100% of total

| Sorted By(2027-2028) | Broken down by Department

Operating Budget by Strategic Target Area

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
140 - Utilities	$265,995,815.42	$126,921,961.87	$139,073,853.55	45.94%	45.46%	46.39%
070 - Fire	$145,921,737.61	$71,314,139.00	$74,607,598.61	25.2%	25.54%	24.88%
120 - Police	$141,669,901.81	$68,536,592.06	$73,133,309.75	24.47%	24.55%	24.39%
090 - Information Technology	$12,498,172.11	$6,146,628.50	$6,351,543.61	2.16%	2.2%	2.12%
100 - Parks & Community Services	$4,886,969.06	$2,367,355.36	$2,519,613.70	< 1%	< 1%	< 1%
010 - City Attorney	$4,182,639.39	$2,042,170.18	$2,140,469.21	< 1%	< 1%	< 1%
040 - City Manager	$3,696,515.74	$1,763,616.69	$1,932,899.05	< 1%	< 1%	< 1%
065 - Finance & Asset Management	$142,645.00	$79,981.00	$62,664.00	< 1%	< 1%	< 1%

List of Strategic Target Area Proposal Impacts

The chart below lists the proposals that changed the budget for the Community Safety & Health STA for the 2027-2028 biennium beyond what was included in its budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics, or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
040 - City Manager	**168,212**	**176,782**	**344,994**
3. Adjustment of Base	168,212	176,782	344,994
Conversion of Public Defense Contract Administrator LTE	168,212	176,782	344,994
065 - Finance & Asset Management	**59,000**	**0**	**59,000**
3. Adjustment of Base	59,000	0	59,000
Fire Prevention Fire Inspection FTE	59,000	0	59,000
070 - Fire	**144,322**	**346,361**	**490,683**
3. Adjustment of Base	144,322	346,361	490,683
Bellevue Fire CARES Program - New Admin FTE	95,296	129,470	224,765
Fire Facilities Maint & Ops Operations Specialist FTE	35,226	78,655	113,881
Fire Prevention Fire Inspection FTE	13,800	138,237	152,037
100 - Parks & Community Services	**127,307**	**178,360**	**305,667**
3. Adjustment of Base	127,307	178,360	305,667
Probation Staffing	127,307	178,360	305,667
120 - Police	**98,592**	**130,770**	**229,362**
3. Adjustment of Base	98,592	130,770	229,362
CALEA Administrative Assistant	98,592	130,770	229,362
140 - Utilities	**529,557**	**322,741**	**852,298**
4. New Service/Pilot/Program	529,557	322,741	852,298

	2027	2028	2027-2028
Complete Advanced Metering Infrastructure (AMI) Upgrades	74,958	79,175	154,134
Sustain AMI System Operations and Meter Data Accuracy	230,528	243,565	474,094
Sustain Utility Billing and Customer Service Operations	224,070	0	224,070
Grand Total	**1,126,990**	**1,155,014**	**2,282,004**

Thriving People & Communities

Bellevue is a caring community where all community members enjoy a high quality of life.

Bellevue is the cultural heart of the Eastside, where people from around the world and just around the corner are welcome. Community members have access to cultural opportunities and spaces within our city that bring people together, build bridges to understanding and provide a sense of community identity and possibility.

Bellevue values, listens to and engages with many voices within our community and is responsive to emerging needs. Community members know they are an essential part of the community and have opportunities, supported by the necessary infrastructure, to engage with the city and each other. Our facilities and community centers, libraries, City Hall, parks and museums provide programs and spaces where neighbors gather, connect with each other and actively engage in the life of the community.

We strive to create a community where every individual has access to necessary resources, housing and services. We recognize existing needs and disparities, including racial and socioeconomic disparities, and work intentionally to address structural and systemic inequities. The city prioritizes the delivery of programs and services in ways that are equitable, inclusive, accessible and culturally responsive. The city partners with community members, schools, businesses, faith communities and nonprofits to work together for the well-being of all.

Objectives

1. Advance Bellevue as a community in which each and every member has access and opportunity to meet their essential physical and behavioral health, economic, recreational, and social needs, feels a sense of belonging and has an opportunity to thrive.

2. Increase opportunities throughout the city for all community members to have access to safe, affordable housing, with the supports needed to remain stable and prevent homelessness.

3. Foster relationships and collaborate with residents to further develop cross-cultural connections and promote active engagement in community and city life.

4. Provide accessible programming opportunities and events that reflect Bellevue’s growth and diversity, are culturally responsive, strategically distributed and driven by community needs and interests.

5. Increase public participation in city decision-making by promoting engagement with diverse communities and providing equitable and inclusive access to city programs.

6. Intentionally collaborate with community organizations, including educational institutions, human services providers, non-profits, faith communities, neighborhood and community associations, cultural organizations and private entities, to advance opportunities for every individual to flourish.

7. Build strong and connected neighborhoods where residents volunteer and contribute to solving emerging issues and the mutual flourishing of all.

Operating Budget by Strategic Target Area | $117.1M

2027-2028
$117.1M
100% of total

2027
$62.1M
100% of total

2028
$54.9M
100% of total

| Sorted By(2027-2028) | Broken down by Department

Operating Budget by Strategic Target Area

Department	2027-2028	2027	2028	2027-2028 Percentage	2027 Percentage	2028 Percentage
100 - Parks & Community Services	$61,739,036.56	$30,245,785.79	$31,493,250.77	52.74%	48.69%	57.32%
040 - City Manager	$30,487,476.45	$19,541,776.75	$10,945,699.70	26.05%	31.46%	19.92%
115 - Community Development	$17,163,885.37	$8,608,775.35	$8,555,110.02	14.66%	13.86%	15.57%
140 - Utilities	$5,348,948.82	$2,563,390.17	$2,785,558.65	4.57%	4.13%	5.07%
080 - Human Resources	$2,274,476.39	$1,113,099.08	$1,161,377.31	1.94%	1.79%	2.11%
065 - Finance & Asset Management	$41,000.00	$41,000.00	$0.00	< 1%	< 1%	0%

List of Strategic Target Area Proposal Impacts

The chart below lists the proposals that changed the budget for the Thriving People & Communities STA for the 2027-2028 biennium beyond what was included in its budget for 2025-2026 and above normal inflation or contractual obligations. A proposal that is marked "New Service/Pilot/Program" is for a brand new service that was not part of the previous budget. A proposal that is marked "Adjustment to Base" is adjusting the budget for an existing program beyond inflation, meaning the scope of the program has changed or the costs have changed due to any of the following factors: performance, efficiency, effectiveness, demographics, or timeline. Additional information about a specific proposal can be found on the city's budget website, including cost information and a description of the proposed items.

	2027	2028	2027-2028
040 - City Manager	**626,457**	**658,662**	**1,285,119**
3. Adjustment of Base	426,457	458,662	885,119
Conversion of Affordable Housing Development Program Manager	167,797	176,340	344,137
Homelessness Outreach Program Staff and Vehicle	258,659	282,322	540,982
4. New Service/Pilot/Program	200,000	200,000	400,000
Bellevue Promise Program	200,000	200,000	400,000
065 - Finance & Asset Management	**41,000**	**0**	**41,000**
3. Adjustment of Base	41,000	0	41,000
Homelessness Outreach Program Staff and Vehicle	41,000	0	41,000
080 - Human Resources	**78,594**	**86,078**	**164,672**
3. Adjustment of Base	78,594	86,078	164,672
Cross- Cultural Programming	28,125	28,125	56,250
Equity Coordinator LTE to FTE Conversion	50,469	57,953	108,422
100 - Parks & Community Services	**112,593**	**121,008**	**233,600**
3. Adjustment of Base	112,593	121,008	233,600
Human Services Staffing	329	574	903
Recreation LTE Conversions	20,790	23,543	44,334

	2027	2028	2027-2028
South Bellevue Community Center Staffing	91,473	96,890	188,364
115 - Community Development	**1,733,635**	**1,467,721**	**3,201,356**
3. Adjustment of Base	1,733,635	1,467,721	3,201,356
Enhanced Community Engagement	50,000	300,000	350,000
Neighborhood Enhancement Program	1,324,799	797,897	2,122,696
Neighborhood Services Core Programs	358,836	369,825	728,661
140 - Utilities	**1,669,078**	**1,883,029**	**3,552,107**
4. New Service/Pilot/Program	1,669,078	1,883,029	3,552,107
Ensure Equitable Access to Solid Waste Bill Assistance	125,000	155,000	280,000
Expand Utility Bill Assistance Program B	1,544,078	1,728,029	3,272,107
Grand Total	**4,261,356**	**4,216,498**	**8,477,854**

Chapter 5. 2027-2032 Capital Improvement Program

Chapter 5 outlines the City's Capital Improvement Program (CIP) for 2027-2032, detailing both the General and the Utilities CIP Plans. It provides a balanced six-year forecast through 2032.

General CIP

This section includes an Executive Summary and detailed CIP portfolios for General, General Municipal Facilities, Grand Connection, Parks & Community Services, Public Safety Facilities, and Transportation Mobility & Safety. It provides a six-year project expenditure forecast and outlines new projects planned within this period. The General CIP Plan focuses on capitalized asset planning, major maintenance, construction, and acquisition within a constrained budget. It is updated biennially to reflect anticipated capital investment needs over the six-year period.

Utilities CIP

This section includes an Executive Summary and detailed portfolios for Sewer, Storm & Surface Water, and Water. It provides a six-year project expenditure forecast for critical utility infrastructure improvements over the next six years.

CIP Investments by Strategic Target Area

This section integrates the Capital Improvement Program with Strategic Target Areas, aligning capital investments with the City's strategic goals and priorities.

Construction cranes towering over high-rise buildings in Bellevue.

General CIP

The "Piloti" public art installation in Bellevue Downtown Park.

Executive Summary

The 2027-2032 General Capital Improvement Program Plan prepares and serves as a catalyst for future investments and developments across Bellevue. The 2027-2032 General CIP reflects a stabilizing environment that focuses on delivering current capital investments while advancing work on targeted future capital investment projects.

Building on the 2025-2030 General CIP, the 2027-2032 General CIP totals $864.1M, is balanced and accomplishes the following:

- Continues the City Council's long-standing policy to maintain what is currently built before building new infrastructure with major maintenance and remodel programs for the city's municipal facilities.
- Invests in the final design, permitting, real property acquisition and construction of the I-405 non-motorized crossing (i.e., The Grand Connection Crossing).
- Fills gaps in the city's multimodal infrastructure by building a more connected bicycle, sidewalk and pedestrian safety network through the Eastrail and Mountains to Sound Greenway.
- Implements new smart mobility strategies and supports existing smart systems to systematically reduce traffic congestion and improve safety.
- Constructs new school zone flashing beacons around multiple schools to meet city safety standards.
- Continues ongoing funding to systematically renovate, replace or refurbish existing park infrastructure to preserve the safety, integrity, accessibility, efficiency and functionality of park facilities.
- Designs and constructs the second phase of Meydenbauer Bay Park, including pedestrian trails, parking reconfiguration, shelters, viewing platforms and the Grand Connection park entry.
- Funds the planning, design and construction of a new Parks operation and maintenance facility.
- Funds the acquisition of land, design and construction for Fire Station 5.
- Funds the city's IT infrastructure that replaces aging systems, streamlines processes and strengthens citywide service delivery.

Evaluation and Packaging Process

While developing the 2027-2032 General CIP, the city applied its capital prioritization criteria detailed below to guide allocation of resources for capital needs across the city. Additionally, new for the 2027-2028 budget process, the city created a budget Evaluation Team that included department leadership staff from the Operations Policy Team and CIP Oversight Committee. This team provided broader organizational perspectives when evaluating and prioritizing department investment requests, including the General CIP. The Evaluation Team evaluated CIP proposals for factors including:

- Effectiveness - whether the project advanced the city's mission and had well-defined performance metric data.
- Financial factors - the ability to leverage other funds such as grants and partnerships.
- Legal mandates - whether the project was required by law or regulations.
- Timing and dependencies - the project's readiness to be implemented in a timely manner and potential linkage with other high-priority projects.

- Functional plan impact - how the project addresses major policy areas like the Diversity Advantage Plan 2035, Economic Development Plan, Affordable Housing Plan and Sustainable Bellevue Plan.
- Level of service - evaluating how adjusting the level of funding for a project would impact its delivery to the Bellevue community.

Following the evaluation process, a separate budget Packaging Team, also from the OPT and CIP Oversight Committee, used the evaluation results to develop budget packages for the city's Leadership Team (department directors and deputy city managers), which then provided a final recommendation to the city manager. Additional details regarding the 2027-2028 budget process can be found in section 2b.

How the CIP is Organized

New for the 2027-2028 budget process, the 2027-2032 CIP is now organized by a Portfolio, Program, Project and Phase structure. This was done to simplify the presentation, monitoring and organization of the CIP moving forward. The new CIP structure is as follows:

- CIP Portfolio - the highest-level grouping of related capital investments that collectively advance a broad strategic purpose or service area across the city.
- CIP Program - the mid-level grouping of related capital projects that work together to accomplish specific investment objective(s) within a CIP Portfolio.
- CIP Project - the lowest-level of a capital investment with a defined scope, schedule and budget within a CIP Program.
- CIP Phase - organizes a CIP Project's lifecycle for planning, design, construction and/or property acquisition costs and timelines.

Capital Prioritization Criteria

The city uses numerous criteria for ranking and prioritizing CIP projects. The city uses an investment prioritization waterfall decision framework, which serves to guide the following criteria and policies:

1. **Debt** - Meet all financial obligations to creditors.
2. **Current Operations and Maintenance** - Maintain (and replace) the city's assets and services of the Current Financial Plan to industry standard levels of service, which includes: funding major maintenance to support lifecycle capital planning; meeting and replenishing Reserve and Contingency requirements; when possible, maintaining the city's assets and services at specified levels and benchmarked against relevant industry standards and best practices.
3. **Planned New Investments** - Use planned resources to implement the capital investments and operations as anticipated through long-range planning and growth planning.
4. **Growth Planning** - Financially plan for operations and infrastructure, including land acquisition, to meet planned and approved growth as represented in the Long-Range Facility Master Plan.
5. **New Pilot and Service Delivery Demonstrations** - Invest in new or pilot programs, services and assets in support of emerging priorities.

For more detail, please see section 6c. to view the Comprehensive Financial Management Policies.

Operating Impacts

Beyond budgeting for the costs of planning, designing and constructing capital projects, the city also needs to include the ongoing operating and maintenance costs that are added to the city's operating budget at the completion of each capital project. These operating impacts can be additional staff time, new staff positions, increased contract costs or new supplies and equipment needed to maintain the new capital asset. CIP department staff provide its best estimate for operating impacts based on industry best practices and include them in their operating proposals for funding consideration. While the city has identified a system to display operating impacts for each capital project in future budget cycles, the operating impacts for the 2027-2032 CIP Plan are incorporated in the city's Financial Plan in section 1c.

General CIP Spending Plan

The 2027-2032 General CIP Plan totals $864.1M and includes six CIP Portfolios, 22 CIP Programs and 136 CIP Projects. For financial modeling purposes, a seventh category called CIP Fund Spending Assumptions was added, which represents assumed under-expenditures for the General CIP Fund. All projects are structured into CIP Phases: Right of Way/Acquisition, Planning, Design and Construction/Implementation.

Below provides the detailed General CIP budget by Portfolio, Program, Project, and Phase:

2027-2032 CIP Plan Budget | $864.1M

2027-2032	2027	2028	2029	2030	2031	2032
$864.1M	$193.7M	$182.2M	$178.0M	$140.5M	$86.2M	$83.4M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 CIP Plan Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Grand Connection	$265,423,798.00	$78,753,690.00	$70,269,540.00	$60,027,386.00	$36,059,227.00	$15,078,062.00	$5,235,893.00	30.72%
Parks & Community Services	$241,850,042.00	$49,330,628.00	$67,632,979.00	$57,174,715.00	$40,187,042.00	$12,872,481.00	$14,652,197.00	27.99%
Transportation Mobility & Safety	$199,671,768.00	$39,955,000.00	$31,632,620.00	$35,463,000.00	$32,990,000.00	$29,569,514.00	$30,061,634.00	23.11%
General Municipal Facilities	$109,898,250.00	$18,277,486.00	$6,421,114.00	$16,701,280.00	$26,131,394.00	$19,196,840.00	$23,170,136.00	12.72%
Public Safety Facilities	$92,610,406.00	$16,099,918.00	$13,378,868.00	$16,996,942.00	$14,199,622.00	$15,989,776.00	$15,945,280.00	10.72%
General	$30,931,816.00	$8,765,815.00	$10,103,022.00	$7,865,669.00	$3,347,310.00	$500,000.00	$350,000.00	3.58%
CIP Fund								

It is important to note that the 2027–2032 CIP Plan Budget above includes a CIP Fund Spending Assumption that reflects high-level assumptions that have historically impacted the overall General CIP Fund. This assumption is not tied to specific projects within the fund but instead represents overall spending trends for the city.

For 2027–2032, the plan assumes a 10 percent under-expenditure for planning purposes. While this assumption is not applied to any specific project during the budget process, historical experience indicates that construction expenditures may be delayed for a variety of reasons. The 10 percent under-expenditure assumption accounts for these potential delays by reducing the overall spending forecast.

Capital Staff Count

The table below displays full-time equivalent positions budgeted to the General CIP Plan by CIP portfolio and department.

Portfolio	2027	2028
General	1.00	1.00
General Municipal Facilities	6.20	6.20
Grand Connection	2.95	2.95
Parks & Community Services	7.8	7.8
Public Safety Facilities	4.95	4.95
Transportation Mobility & Safety	38.90	38.90
Grand Total	**61.80**	**61.80**

General Portfolio

Portfolio Description

The General Portfolio consists of the Transformation and Innovation, and Predevelopment Investment programs. This portfolio seeks to advance High-Performance Government by providing exceptional city services through data-informed and collaborative decision making, strategic investment of public resources, strong commitment to our employees, inclusive engagement and innovative service delivery.

Program Descriptions

Transformation and Innovation

This program funds work needed to develop and/or replace end-of-life enterprise software systems, including financials, HR, asset management, engagement and service delivery systems. This program also includes a citywide Innovation Fund which enables community-informed policy, programs and pilots allowing staff to test new technologies and seek ongoing funding if successful.

Predevelopment Investment

Establishes a CIP program to fund early-stage analysis of strategic initiatives before formal project adoption. Funding would be available to support feasibility, business case development, due diligence, land acquisition planning and early sustainability and resilience planning. It also creates a funding mechanism for predevelopment work that occurs before a project is formally established in the CIP. These efforts are often driven by executive priorities and require staff time for analysis, coordination and evaluation that cannot be charged to an existing project.

Project Descriptions

The General Portfolio contains three projects across two programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

- Transformation and Innovation Program: the primary revenue tools to fund this program are through internal service charges, carryforward and General Fund support.
- Predevelopment Investment Program: the primary revenue tool to fund this program will be with the sale of general fixed assets.

2027-2032 General Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $30.9M

2027-2032	2027	2028	2029	2030	2031	2032
$30.9M	$8.8M	$10.1M	$7.9M	$3.3M	$500.0K	$350.0K
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > General

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
G - Transformation and Innovation	$30,431,816.00	$8,515,815.00	$9,853,022.00	$7,865,669.00	$3,347,310.00	$500,000.00	$350,000.00	98.38%
G - Predevelopment Investment	$500,000.00	$250,000.00	$250,000.00	$0.00	$0.00	$0.00	$0.00	1.62%

Capital Staff Count

The below table displays full-time equivalent capital positions for the General Portfolio. It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
General Portfolio	1.00	1.00
Grand Total	**1**	**1**

General Municipal Facilities Portfolio

Portfolio Description

The General Municipal Facilities portfolio includes capital investments that maintain, improve, and modernize the city's core administrative and operational buildings, including Bellevue City Hall and the Bellevue Service Center. This portfolio is organized into four coordinated program areas: Facility Systems Lifecycle Replacement, Tenant-Driven Improvements, Sustainability and Climate Resilience and Major Projects. Together, these programs ensure that municipal facilities remain functional, efficient, resilient and capable of supporting high-quality public service delivery.

Program Descriptions

Facility Systems Lifecycle

This program funds planned replacement of aging facility systems at General Municipal Facilities, including mechanical, electrical, plumbing, roofing, building envelope, fire alarm/suppression, generators, fuel tanks and security systems. Work is beyond routine maintenance and sustains safe, reliable operations. Priorities are informed by the 2023 Facility Condition Assessment, risk and lifecycle timing to extend asset life and reduce unplanned failures.

Major Projects

This program funds major, high-impact facility projects within the General Municipal portfolio, including large-scale renovations, complex system upgrades and significant capital improvements. Current focus includes the City Hall Remodel and supporting infrastructure work needed to maintain operational continuity, address critical maintenance needs, replace end-of-life systems and modernize the workplace to support long-term service delivery.

Sustainability and Climate Resilience

This program funds sustainability and climate resilience projects at General Municipal Facilities, including HVAC electrification, building-level decarbonization, EV charging infrastructure, lighting efficiency upgrades and resilience improvements. Work aligns with the Sustainable Bellevue Plan and reduces carbon emissions, enhances system reliability, and prepares facilities for future climate impacts while coordinating with lifecycle and major project efforts.

Tenant-Driven Improvements

This program funds improvements for tenant departments to enhance safety, accessibility, security and operational functionality at General Municipal facilities. Typical projects include ADA upgrades, large-scale workspace reconfigurations, security enhancements and functional additions such as parking access controls or specialty equipment. These improvements support service delivery, address operational needs and enhance customer and employee experience.

Project Descriptions

The General Municipal Facilities Portfolio contains seven projects across four programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Funding for the General Municipal Facilities Portfolio is provided by the following sources:

- Facility rate revenue—derived from both enterprise funds and general tax dollars. Facility rates are the primary tool used to recover the cost of capital improvements across the city's general municipal buildings.
- Direct General Fund support.

2027-2032 General Municipal Facilities Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $109.9M

2027-2032	2027	2028	2029	2030	2031	2032
$109.9M	$18.3M	$6.4M	$16.7M	$26.1M	$19.2M	$23.2M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > General Municipal Facilities

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
GMF - Major Projects	$73,735,667.00	$5,645,338.00	$4,170,000.00	$15,974,000.00	$15,721,333.00	$12,849,248.00	$19,375,748.00	67.09%
GMF - Facility Systems Lifecycle Replacement	$19,227,589.00	$5,242,148.00	$1,742,364.00	$727,280.00	$9,359,337.00	$1,635,280.00	$521,180.00	17.5%
GMF - Sustainability and Climate Resilience	$14,131,510.00	$7,390,000.00	$0.00	$0.00	$720,000.00	$2,748,302.00	$3,273,208.00	12.86%
GMF - Tenant-Driven	$2,803,484.00	$0.00	$508,750.00	$0.00	$330,724.00	$1,964,010.00	$0.00	2.55%

Capital Staff Count

The below table displays full-time equivalent capital positions for the General Municipal Facilities portfolio. It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
General Municipal Facilities	6.20	6.20
Grand Total	**6.2**	**6.2**

Grand Connection Portfolio

Portfolio and Program Description

The Grand Connection Portfolio and Program of the same name, implements Bellevue’s signature downtown placemaking initiative and functions as a series of cohesive, connected, memorable spaces and pedestrian-focused experiences and initiatives through Bellevue’s thriving central business district. With a length of more than 1.5 miles, the Grand Connection begins at the waterfront of Lake Washington at Meydenbauer Bay Park, and winds through Old Bellevue and Downtown Park. It continues through Bellevue’s dynamic retail and civic-focused parts of downtown, across I-405 and ultimately connects with the regional Eastrail in the Wilburton commercial area.

Projection Descriptions

The Grand Connection Portfolio contains three projects across one program. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

The Grand Connection program relies on a number of funding tools that include the following:

- Carryforward and unrestricted General Fund cash
- Tax Increment Financing revenue from Property Taxes
- King County Transportation District contributions
- Grants and Private contributions
- Debt Proceeds
- Fund Investment Income

2027-2032 Grand Connection Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $265.4M

2027-2032	2027	2028	2029	2030	2031	2032
$265.4M	$78.8M	$70.3M	$60.0M	$36.1M	$15.1M	$5.2M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Grand Connection

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
GC - Grand Connection	$265,423,798.00	$78,753,690.00	$70,269,540.00	$60,027,386.00	$36,059,227.00	$15,078,062.00	$5,235,893.00	100%

Capital Staff Count

The below table displays full-time equivalent capital positions for the Grand Connection Portfolio. It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Grand Connection	2.95	2.95
Grand Total	**2.95**	**2.95**

Parks & Community Services Portfolio

Portfolio Description

The Parks and Community Services Portfolio include projects to expand and enhance the park system through development of new parks, public spaces, trails and facilities and to renovate existing assets. The objective of this portfolio is to meet the park, open space and recreation needs of a growing community and ensure equitable and inclusive access to park facilities and amenities for every Bellevue resident. The portfolio implements recommendations of the Council-adopted Parks and Open Space System Plan, a functional plan of the Comprehensive Plan. Additionally, projects in the portfolio deliver commitments defined in two local voter initiatives.

Program Descriptions

Park Development & Expansion

The Park Development and Expansion program includes projects to develop new parks and facilities or make major enhancements to existing parks. The council adopted the 2022 Parks and Open Space System Plan, a functional plan of the Comprehensive Plan, which directs action to pursue acquisition and development of parks to provide a broad range of recreational opportunities throughout the community and ensure equitable and inclusive access to park facilities and amenities for every Bellevue resident.

Renovation & Renewal

The Park Renovation and Renewal program includes projects to improve existing parks and facilities. Projects are non-routine, larger than can be accomplished with regular maintenance programs and do not greatly alter a site's purpose. The council adopted the 2022 Parks and Open Space System Plan and the city's Investment Prioritization policies direct action to continually reinvest in park facilities to ensure a safe and beautiful park system that meets the high expectations of park users.

Trails & Natural Systems

The Trails and Natural Systems program includes projects to expand and enhance the city's network of trails and natural areas, meeting goals in two of the city's functional plans. The 2022 Parks and Open Space System Plan directs the department to create an equitably dispersed system of parks and trails in walking distance of all residents. The Sustainable Bellevue Plan directs the city to preserve and enhance Bellevue's natural resources, tree canopy, green spaces and water systems.

Waterfront & Destination Parks

The Waterfront and Destination Parks program develops new or enhances existing waterfront parks, improves and protects shoreline ecology and enhances iconic and signature parks, such as Downtown Park. The 2022 Parks and Open Space System Plan directs the department to pursue acquisition and development of parks to provide a broad range of recreational opportunities throughout the community and ensure equitable and inclusive access to parks, waterfront and facilities.

Project Descriptions

The Parks & Community Services Portfolio contains nineteen projects across four programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Existing funding for the Parks Portfolio primarily comprises voter-approved levies and a portion of REET allocation. Some additional funding comes from grants and donations. Park projects in certain areas of the city can be funded with development fees.

- 2022 Parks & Open Space Levy
- 2008 Parks & Natural Areas Levy
- 2026 King County Parks Levy
- Real Estate Excise Tax
- Project Specific Leveraging – grants, partnerships, donations & developer fees

2027-2032 Parks & Community Services Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $241.9M

2027-2032	2027	2028	2029	2030	2031	2032
$241.9M	$49.3M	$67.6M	$57.2M	$40.2M	$12.9M	$14.7M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Parks & Community Services

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
PCS - Park Development & Expansion	$96,912,109.00	$27,052,766.00	$41,751,668.00	$15,041,743.00	$9,100,000.00	$2,015,932.00	$1,950,000.00	40.07%
PCS - Waterfront & Destination Parks	$95,789,716.00	$14,630,000.00	$17,629,253.00	$34,020,463.00	$22,900,000.00	$2,710,000.00	$3,900,000.00	39.61%
PCS - Renovation & Renewal	$42,546,126.00	$6,831,708.00	$6,802,058.00	$6,662,509.00	$7,237,042.00	$7,197,560.00	$7,815,249.00	17.59%
PCS - Trails & Natural	$6,602,091.00	$816,154.00	$1,450,000.00	$1,450,000.00	$950,000.00	$948,989.00	$986,948.00	2.73%

Capital Staff Count

The below table displays full-time equivalent capital positions for the Parks & Community Services Portfolio. It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Parks & Community Services	7.80	7.80
Grand Total	**7.80**	**7.80**

Public Safety Facilities Portfolio

Portfolio Description

The Public Safety Facilities portfolio provides strategic capital investment in the buildings and operational sites that support Bellevue's Fire Department. Its purpose is to ensure these essential, 24/7 facilities remain safe, reliable, resilient and capable of meeting the community's emergency response needs. The portfolio is organized into four coordinated program areas—Facility Systems Lifecycle Replacement, Tenant-Driven Improvements, Sustainability & Climate Resilience and Major Projects. Together, these programs ensure the city's fire stations and other public safety facilities can support modern emergency response, evolving service models and long-term operational readiness.

Program Descriptions

Facility Systems Lifecycle Replacement

This program funds planned replacement of aging facility systems in public safety buildings, primarily fire stations and the Public Safety Training Center. Work includes mechanical, electrical, plumbing, roofing, building envelope, fire alarm/suppression, locution, generators, fuel systems and security upgrades. These improvements ensure safe, reliable, mission-critical operations for emergency response. Priorities are based on FCA findings, risk and lifecycle timing.

Major Projects

This program funds large, high impact capital projects for the public safety portfolio, including land acquisition, planning, design, permitting and construction for the rebuild of Fire Stations 5 and 6 as well as long range planning for replacement or major renovation of other fire stations and specialty facilities such as a logistics warehouse. These projects address capacity, aging infrastructure, safety requirements, sustainability and operational readiness for 24/7 emergency response.

Sustainability and Climate Resilience

This program funds sustainability and climate resilience improvements at public safety facilities, including HVAC electrification, high efficiency equipment, EV charging infrastructure for fleet, lighting upgrades and building level resilience enhancements. These updates align with the Sustainable Bellevue Plan and reduce carbon emissions, improve reliability during extreme weather and support public safety facilities readiness while advancing SBP goals.

Tenant-Driven Improvements

This program funds improvements for fire department operations to enhance safety, accessibility, security and operational functionality at public safety facilities. Typical projects include ADA upgrades, security enhancements, turnout gear storage improvements, decontamination area upgrades, space reconfigurations and specialty equipment installations. These projects improve functionality, safety and service delivery within mission critical fire stations and public safety support facilities.

Project Descriptions

The Public Safety Facilities Portfolio contains seven projects across four programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Funding for the Public Safety Facilities Portfolio is proved by two sources:

- 2016 Fire Facilities Levy
- Direct General Fund support

2027-2032 Public Safety Facilities Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $92.6M

2027-2032	2027	2028	2029	2030	2031	2032
$92.6M	$16.1M	$13.4M	$17.0M	$14.2M	$16.0M	$15.9M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Public Safety Facilities

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Perc
PSF - Major Projects	$67,748,328.00	$3,000,000.00	$10,948,275.00	$15,000,000.00	$10,400,000.00	$13,871,241.00	$14,528,812.00	73.15%	1
PSF - Facility Systems Lifecycle Replacement	$20,016,560.00	$11,643,886.00	$1,576,678.00	$1,131,268.00	$2,439,989.00	$1,808,271.00	$1,416,468.00	21.61%	7
PSF - Sustainability and Climate Resilience	$3,086,340.00	$1,081,032.00	$853,915.00	$841,129.00	$0.00	$310,264.00	$0.00	3.33%	

Capital Staff Count

The below table displays full-time equivalent capital positions for the Public Safety Facilities Portfolio. It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Public Safety Facilities	4.95	4.95
Grand Total	**4.95**	**4.95**

Transportation Mobility & Safety Portfolio

Portfolio Description

The Transportation portfolio balances neighborhood preservation with targeted investments to support rapid growth and transit-oriented development. It prioritizes multi-modal connectivity by transforming major corridors like BelRed and Wilburton to seamlessly integrate local infrastructure with regional lines like Sound Transit's East Link. Moving beyond traditional roadway expansions, the portfolio emphasizes active transportation and technology—such as Intelligent Transportation Systems—to build a safer, more efficient network while protecting the integrity of residential areas.

This portfolio also serves as a primary vehicle for achieving the Bellevue City Council's 2024–2026 Vision and Strategic Target Areas. By utilizing performance metrics from the Mobility Implementation Plan, it builds multi-modal capacity to deliver sustainable, reliable travel choices. Furthermore, it anchors community safety by implementing a Safe System Approach to advance Vision Zero goals, focusing heavily on eliminating serious injury collisions near schools, reducing vehicular emissions and concentrating commercial density around regional transit hubs.

Major Projects

The Major Projects program is reserved for large-scale, multi-phase and multi-functional capital investments designed to transform Bellevue's transportation landscape over multi-year timelines.

- Program Execution & Delivery: Because these complex initiatives often span several years, they are broken down and delivered through multiple distinct construction contracts.
- Grant Leveraging: The program strategically provides essential seed funding to secure competitive state and federal grants, aggressively driving down overall project costs for the city.

Neighborhood Mobility

The Neighborhood Mobility program delivers targeted, community-driven improvements that preserve the safety, livability and physical integrity of Bellevue's residential areas while managing the evolution of the city's street space. By rapidly implementing traffic calming measures, speed reduction strategies and systemic safety treatments across both neighborhood streets and the broader arterial network, this program works proactively to curb speeding and cut-through traffic. A vital component focuses on improving safe routes to schools, parks and key civic destinations to protect the city's most vulnerable road users. Additionally, the program governs the modern curb environment by overseeing the Curb Management Plan and the strategic rollout of paid on-street parking.

Pedestrian & Bicycle Mobility

The Pedestrian & Bicycle Mobility program encompasses capital investments designed to enhance connectivity, comfort and accessibility for people walking, biking and rolling across Bellevue's streets, sidewalks and trails. By systematically filling critical sidewalk gaps, crossing deficiencies and bike network missing links, this program builds safe, connected and low stress routes tailored for users of all ages and abilities. It places an immense focus on increasing safety and neighborhood accessibility near schools and transit hubs while simultaneously retrofitting legacy infrastructure to meet modern ADA compliance standards.

Portfolio Assumptions

The Portfolio Assumptions program includes anticipated grant awards and the use of grant funding at levels consistent with the Transportation Portfolio's historical grant awards. It also includes funding for interim cash flow borrowing within the General CIP Fund.

Preservation & Reconstruction

The Preservation & Reconstruction program focuses on protecting Bellevue's massive investment in its existing transportation infrastructure, ensuring the long-term reliability, safety and longevity of the city's network. This program bridges the gap between routine care and major capital builds by funding complex, large-scale rehabilitation projects—such as reconstructing failing or outdated roadways and replacing end-of-life assets—that exceed the scope of everyday maintenance. Beyond simple replacement, it systematically upgrades aging infrastructure to meet current engineering standards and enhances the network to align with citywide environmental sustainability goals.

Vehicle Mobility

The Vehicle Mobility program focuses on the safe, efficient management of vehicular traffic flow and proactive congestion reduction across Bellevue's key corridors and intersections.

- Growth & Capacity Expansion: Delivers targeted capacity enhancements to both new and existing roadways to effectively accommodate the city's rapid growth.
- Advanced Traffic Technology: Leverages cutting-edge tools to monitor, optimize and enhance safety on the arterial network by optimizing signal timing and managing curb activity.
- Future-Ready Innovation: Builds a forward-looking mobility ecosystem designed to support connected vehicles and emerging transportation technologies.

Project Descriptions

The Transportation Mobility & Safety Portfolio contains seventy-five projects across six programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Funding for the Transportation Portfolio is provided by the following sources:

- Motor Vehicle Fuel taxes

- Federal and State grants
- Transportation Impact fees
- Voter-approved levies
- Speed safety camera and Curb Management programs

2027-2032 Transportation Mobility & Safety Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $199.7M

2027-2032	2027	2028	2029	2030	2031	2032
$199.7M	$40.0M	$31.6M	$35.5M	$33.0M	$29.6M	$30.1M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Transportation Mobility & Safety

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
TR - Pedestrian & Bicycle Mobility	$48,934,000.00	$11,365,000.00	$10,804,000.00	$14,970,000.00	$6,100,000.00	$865,000.00	$4,830,000.00	24.51%
TR - Major Projects	$46,388,000.00	$18,530,000.00	$10,017,000.00	$3,658,000.00	$4,000,000.00	$7,836,500.00	$2,346,500.00	23.23%

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	2 Percent
TR - Vehicle Mobility	$34,692,000.00	$2,860,000.00	$2,007,000.00	$6,285,000.00	$9,440,000.00	$9,050,000.00	$5,050,000.00	17.37%	7.1
TR - Neighborhood Mobility	$29,950,000.00	$4,300,000.00	$3,550,000.00	$6,900,000.00	$9,900,000.00	$1,300,000.00	$4,000,000.00	15%	10.7
TR - Portfolio Assumptions	$23,432,768.00	$2,000,000.00	$2,279,620.00	$2,000,000.00	$2,000,000.00	$6,518,014.00	$8,635,134.00	11.74%	5.0
TR - Preservation & Reconstruction	$16,250,000.00	$875,000.00	$2,975,000.00	$1,650,000.00	$1,550,000.00	$4,000,000.00	$5,200,000.00	8.14%	2.1
GMF - Major Projects	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	< 1%	<

Capital Staff Count

The below table displays full-time equivalent capital positions for Transportation Mobility & Safety. It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Transportation Mobility & Safety	38.90	38.90
Grand Total	**38.90**	**38.90**

Utilities CIP

5i. Executive Summary

5j. Sewer Portfolio

5k. Storm & Surface Water Portfolio

5l. Water Portfolio

Bellevue Utilities workers repairing a fire hydrant on a street.

Executive Summary

The 2027-2032 Utilities Capital Improvement Program is a plan and budget for critical utility systems infrastructure improvements that will be implemented in the next six years. The Utilities CIP totals $453.1M for the water, sewer, and storm and surface water utilities.

Key drivers for the 2027-2032 CIP are:

- Renewing and replacing aging infrastructure.
- Preserving the natural environment.
- Adding system capacity to support anticipated growth.
- Enhancing operational efficiencies.

Overview

The city's utility infrastructure is aging, and increased maintenance and capital investments are inevitable. The 2027-2032 Utilities CIP, summarized in the chart below, will enable Utilities to responsibly maintain and replace aged assets and avoid an increase in system failures and degradation of service to customers, provide capacity to support economic growth, meet regulatory requirements, support environmental preservation and enhance operational efficiencies.

2027-2032 Utilities Capital Budget | $453.1M

2027-2032	2027	2028	2029	2030	2031	2032
$453.1M	$59.4M	$70.6M	$93.6M	$83.1M	$75.1M	$71.2M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 Utilities Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Utilities - Water	$263,848,000.00	$41,097,000.00	$43,035,000.00	$51,849,000.00	$50,798,000.00	$39,496,000.00	$37,573,000.00	58.24%
Utilities - Sewer	$111,374,000.00	$10,981,000.00	$11,719,000.00	$24,409,000.00	$18,582,000.00	$21,304,000.00	$24,379,000.00	24.58%
Utilities - Storm & Surface Water	$77,852,000.00	$7,367,000.00	$15,856,000.00	$17,369,000.00	$13,760,000.00	$14,293,000.00	$9,207,000.00	17.18%

Capital Staff Count

The table below displays full-time equivalent positions budgeted to the Utilities CIP by project portfolio and department.

Portfolio	2027	2028
Sewer	8.20	8.20
Storm & Surface Water	7.4	7.4
Water	5.8	5.8
Grand Total	**21.40**	**21.40**

Utilities - Sewer Portfolio

Portfolio Description

The Utilities - Sewer Portfolio provides a reliable wastewater system that ensures public health and safety and protects the natural environment that we value in the Pacific Northwest. Programs consist of renewal and replacement of wastewater infrastructure including pump stations, conveyance piping and structures, lake lines and system planning, capacity for growth with sewer extensions to areas on septic systems and facility improvements for operations and maintenance efficiencies.

Program Descriptions

Capacity for Growth

This program funds the construction of additional utility system capacity so that development and redevelopment projects are not delayed. There are over 1,500 customers in the city's service area that still are served by septic systems. This program extends sewer service in response to many customer requests for sewer service in certain areas of the city that are not currently served. Planned population growth of residents and businesses in downtown, the BelRed Corridor and the Wilburton area will require more sewer pump station capacity and added sewer pipe capacity to meet state minimum requirements. Existing facilities are at or near capacity to serve the current population.

Operational Efficiency

This program establishes funding for the acquisition of land and the development of an additional maintenance yard to serve utilities customers in the Bellevue service area. This need was identified during the completion of a long-range Operations and Maintenance Facilities Plan. It also funds a project to renovate the existing Eastgate Yard in the interim while an appropriate site for the new yard is identified.

Replacement of Aging Infrastructure

This program funds Sewer Utilities Capital Improvement Program renewal and replacement projects for aging sewer system infrastructure. Much of the sewer system is more than halfway through its useful life. This program implements Utilities' long-term renewal and replacement strategy by funding capital programs for each major type of sewer system, to maintain operational reliability, ensure public health and safety for the community and to protect the environment.

Project Descriptions

The Utilities - Sewer Portfolio contains eleven projects across three programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Funding for the Sewer CIP is provided by the following sources:

- Annual transfers from the Sewer Operating Fund, these transfers are incorporated into the development of service rates and are set at a level that will sustain long-term capital needs.
- Unspent carryforward funds previously allocated from prior budgets that are needed to complete ongoing projects.

2027-2032 Utilities - Sewer Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $111.4M

2027-2032	2027	2028	2029	2030	2031	2032
$111.4M	$11.0M	$11.7M	$24.4M	$18.6M	$21.3M	$24.4M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Utilities - Sewer

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Sewer - Replacement	$97,492,000.00	$6,537,000.00	$10,580,000.00	$22,200,000.00	$16,996,000.00	$19,061,000.00	$22,118,000.00	87.54%

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	2 Percen
of Aging Infrastructure									
Sewer - Operational Efficiency	$8,033,000.00	$3,765,000.00	$789,000.00	$1,805,000.00	$1,169,000.00	$214,000.00	$291,000.00	7.21%	34.2
Sewer - Capacity for Growth	$5,849,000.00	$679,000.00	$350,000.00	$404,000.00	$417,000.00	$2,029,000.00	$1,970,000.00	5.25%	6.1

Capital Staff Count

The below table displays full-time equivalent capital positions for the Sewer Portfolio It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Sewer	8.2	8.2
Grand Total	**8.2**	**8.2**

Utilities - Storm & Surface Water Portfolio

Portfolio Description

The Storm & Surface Water portfolio ensures that current and future generations have reliable storm and surface water drainage services. This portfolio controls damage from storms, improves surface water quality and stream health, enhances fish and wildlife habitat, and helps protect the natural environment that we value in the Pacific Northwest. This portfolio consists of renewal and replacement of aging storm infrastructure including conveyance, detention, treatment systems and environmental preservation including flood reduction, stream and water quality improvements and storm water planning.

Program Descriptions

Environmental Preservation

This program's projects focus on environmental preservation or restoration. It includes ongoing programs and one-time projects intended to restore stream health and environmental habitat, or to prevent pollution of stream and habitat resources. These projects guard against harmful environmental impacts from city operations or repair environmental damage on public lands or lands with public responsibilities.

Operational Efficiency

This program establishes funding for the acquisition of land and the development of an additional maintenance yard to serve utilities customers in the Bellevue service area. This need was identified during the completion of a long-range Operations and Maintenance Facilities Plan. It will also fund a project to renovate the existing Eastgate Yard in the interim while an appropriate site for the new yard is identified.

Replacement of Aging Infrastructure

This program funds the replacement or rehabilitation of aging stormwater system infrastructure. This program implements Utilities’ long-term stormwater management strategy by funding CIP programs for the replacement and rehabilitation of storm pipes, culverts and other storm infrastructure elements at the lowest lifecycle cost, while maintaining established service levels, for sustainable storm system management.

Project Descriptions

The Utilities - Storm & Surface Water Portfolio contains nine projects across three programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Funding for the Storm & Surface Water CIP is provided by several sources:

- Annual transfers from the Storm & Surface Water Operating Fund, these transfers are incorporated into the development of service rates and are set at a level that will sustain long-term capital needs.
- Unspent carryforward funds previously allocated from prior budgets that are needed to complete ongoing projects.
- Funding from the King County Flood Control District Sub-Regional Opportunity Fund for approved flood control projects.

2027-2032 Utilities - Storm & Surface Water Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $77.9M

2027-2032	2027	2028	2029	2030	2031	2032
$77.9M	$7.4M	$15.9M	$17.4M	$13.8M	$14.3M	$9.2M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Utilities - Storm & Surface Water

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	2027 Percentage
Storm - Replacement of Aging Infrastructure	$41,622,000.00	$4,529,000.00	$5,646,000.00	$11,109,000.00	$8,012,000.00	$6,759,000.00	$5,567,000.00	53.46%	61.48%
Storm - Environmental Preservation	$33,295,000.00	$2,666,000.00	$9,855,000.00	$5,167,000.00	$4,626,000.00	$7,341,000.00	$3,640,000.00	42.77%	36.19%
Storm - Operational Efficiency	$2,935,000.00	$172,000.00	$355,000.00	$1,093,000.00	$1,122,000.00	$193,000.00	$0.00	3.77%	2.33%

Capital Staff Count

The below table displays full-time equivalent (FTE) capital positions for the Storm & Surface Portfolio It does not include positions that are limited term (LTE) and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Storm & Surface Water	7.4	7.4
Grand Total	**7.4**	**7.4**

Utilities - WaterPortfolio

Portfolio Description

The Utilities - Water portfolio ensures current and future generations have reliable drinking water services. This portfolio consists of renewal and replacement of watermains, reservoirs and pump stations, capacity for growth by upsizing storage and distribution systems, facility improvements for operations and maintenance and development of emergency water supplies for system resiliency.

Program Descriptions

Capacity for Growth

This program funds the construction of additional utility system capacity so that development and redevelopment projects are not delayed. Planned population growth of residents and workers in downtown, the BelRed Corridor and the Wilburton area will require more drinking water storage, more water from our regional system supplier and added water pipe capacity to meet state minimum requirements. Existing facilities are at or near capacity to serve the current population.

Emergency Water Supply

This program funds the retrofit of the city’s water supply backbone with earthquake-resistant pipes to mitigate against a long-term water outage due to an earthquake and will develop existing groundwater wells for emergency water supply. Rehabilitation work on four wells located in the Crossroads and Samena areas in Bellevue will increase access to groundwater, protect water quality and improve water capacity in an emergency. An emergency well-siting study will also identify potential new well sites.

Operational Efficiency

This program establishes funding for the acquisition of land and the development of an additional maintenance yard to serve utilities customers in the Bellevue service area. This need was identified during the completion of a long-range Operations and Maintenance Facilities Plan. It will also fund a project to renovate the existing Eastgate Yard in the interim while an appropriate site for the new yard is identified.

Replacement of Aging Infrastructure

This program funds the replacement or rehabilitation of drinking water system infrastructure. Bellevue’s water system is a complex network of pipes, reservoirs, pump stations, supply inlets, valves and meters that together deliver almost 6 billion gallons of drinking water to our customers annually. System replacement value is estimated at $1.1 billion, and most of the system is more than halfway through its useful life.

Project Descriptions

The Utilities - Water Portfolio contains sixteen projects across four programs. Detailed information for each project is available on the city's budget website. Each CIP project information sheet provides details regarding the project's basic information, description and scope, spending by phase, and funding plan.

Revenue Tools

Funding for the Water CIP is provided by several sources:

- Annual transfers from the Water Operating Fund, these transfers are incorporated into the development of water service rates and are set at a level that will sustain long-term capital needs.
- Unspent carryforward funds previously allocated from prior budgets that are needed to complete ongoing projects.
- Use of reserves earmarked for the replacement & renewal of aging infrastructure.

2027-2032 Utilities - Water Portfolio Capital Budget

2027-2032 Portfolio Capital Budget | $263.8M

2027-2032	2027	2028	2029	2030	2031	2032
$263.8M	$41.1M	$43.0M	$51.8M	$50.8M	$39.5M	$37.6M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

2027-2032 Portfolio Capital Budget > Utilities - Water

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Water - Replacement	$184,808,000.00	$32,859,000.00	$33,319,000.00	$26,466,000.00	$32,899,000.00	$24,036,000.00	$35,229,000.00	70.04%

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Perc
of Aging Infrastructure									
Water - Capacity for Growth	$60,855,000.00	$708,000.00	$8,657,000.00	$23,164,000.00	$14,552,000.00	$13,774,000.00	$0.00	23.06%	
Water - Operational Efficiency	$12,389,000.00	$7,381,000.00	$804,000.00	$1,543,000.00	$1,576,000.00	$645,000.00	$440,000.00	4.7%	1
Water - Emergency Water Supply	$5,796,000.00	$149,000.00	$255,000.00	$676,000.00	$1,771,000.00	$1,041,000.00	$1,904,000.00	2.2%	

Capital Staff Count

The below table displays full-time equivalent capital positions for the Water Portfolio It does not include positions that are limited term and/or temporary. Some positions are budgeted to support work in multiple business units and/or capital projects. A decimal point for the position count for the business unit indicates this split.

Portfolio	2027	2028
Water	5.8	5.8
Grand Total	**5.8**	**5.8**

Strategic Target Areas

5m. High Performance Government

5n. Vibrant Economy

5o. Safe & Efficient Transportation System

5p. High Quality Built & Natural Environment

5q. Community Safety & Health

5r. Thriving People & Communities

The concourse at Bellevue City Hall.

High Performance Government Capital Budget

Strategic Target Area Description

Bellevue's well-managed government is foundational to the success of the council's vision and city services.

Bellevue is committed to providing exceptional city services through data-informed and collaborative decision making, strategic investment of public resources, strong commitment to our employees and inclusive engagement.

Community members are informed about and understand how their local tax dollars are used and the services they receive. We make public investments wisely and equitably – providing valuable city services and ensuring superb infrastructure to support growing communities and businesses. City facilities are well-maintained and optimized to best serve the public.

Bellevue does business using data and innovative technology. The city is committed to continuous improvement, performance excellence and strategic use of resources. We ensure high performance by operating under core values that drive our behaviors and by attracting, retaining and developing a diverse workforce. We model an inclusive and responsive work culture by providing growth opportunities and investing in our employees.

We support public engagement, innovation and connectivity using effective and inclusive forms of outreach. We make decisions in a transparent manner, work to address mutual needs and support public engagement. Our residents know their local government listens to, cares about and responds to them. We value strong regional partnerships, advance common goals and advocate for Bellevue's interests on issues including infrastructure, public services, growth and finance.

2027-2032 High Performance Government STA Capital Budget

2027-2032 STA Capital Budget | $129.0M

Explore by

Budget by Portfolio

2027-2032
$129.0M
100% of total

2027
$18.3M
100% of total

2028
$15.7M
100% of total

2029
$23.7M
100% of total

2030
$29.0M
100% of total

2031
$19.2M
100% of total

2032
$23.2M
100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 STA Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
General Municipal Facilities	$102,508,250.00	$10,887,486.00	$6,421,114.00	$16,701,280.00	$26,131,394.00	$19,196,840.00	$23,170,136.00	79.44%
General	$26,533,862.00	$7,436,552.00	$9,250,000.00	$7,000,000.00	$2,847,310.00	$0.00	$0.00	20.56%

Vibrant Economy Capital Budget

Strategic Target Area Description

Bellevue is a city where innovation thrives.

Bellevue is a destination for residents, workers, visitors and learners from around the world. Home to leading global companies, Bellevue works with a variety of partners to welcome the world's visionaries to take on today's biggest challenges and build a better tomorrow. Whether it is an international corporation or a small business just getting started, Bellevue's culture of collaborating and supporting businesses strengthens our economy. We have a tradition of successful collaboration across government, business and nonprofit sectors. We foster the conditions for economic success and support the capacity of public, private and non-profit partners to fuel prosperity and enrich the ability of every member of our community to thrive.

Bellevue has a diversified economy and is an inclusive economic hub. Our K-12 schools and higher education providers inspire innovation and train a culturally diverse workforce to support tomorrow's technologies. Our arts and cultural opportunities, abundant shopping, inspiring public spaces and proximity to major recreational activities make us a premier destination for visitors. With our skilled workforce, well-connected multimodal transportation system, reliable utilities, breathtaking beauty and innovation-oriented culture, businesses grow and prosper in Bellevue.

2027-2032 Vibrant Economy STA Capital Budget

2027-2032 STA Capital Budget | $4.4M

Explore by

Budget by Portfolio

2027-2032	2027	2028	2029	2030	2031	2032
$4.4M	$1.3M	$853.0K	$865.7K	$500.0K	$500.0K	$350.0K
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 STA Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
General	$4,397,954.00	$1,329,263.00	$853,022.00	$865,669.00	$500,000.00	$500,000.00	$350,000.00	100%

Safe & Efficient Transportation System Capital Budget

Strategic Target Area Description

Transportation is sustainable, reliable and predictable. Mode choices are abundant, clean and safe.

Bellevue offers a multitude of transportation options, with a commitment to Vision Zero and emphasis on reliable, predictable, and sustainable travel options for everyone from all walks of life. Bellevue is well-connected to the region via roads, trails, and transit. The transportation network is well-maintained to provide safe travel in neighborhoods, to schools, to health and wellbeing services and to Bellevue's bustling entertainment, shopping and commercial centers.

Regional road capacity handles the movement of goods and vehicles, limiting the impact on neighborhoods from cut-through traffic. A state-of-the-art intelligent transportation system provides a predictable travel experience to improve mobility, increase safety, and reduce emissions.

As Bellevue's roadway network approaches full build-out, alternative modes of travel to private vehicle trips continue to grow. Public transportation is ample, with seamless, reliable connections and a variety of services, including regional high-capacity transit, local bus service, and park-and-ride facilities. Access to transit continues to expand with micromobility options, taxis, and ride-sharing services. Robust walking and biking networks provide safe and enjoyable ways to get around the city. Bellevue advances equity through transportation so that all individuals, irrespective of their backgrounds, can traverse the city safely and feel a sense of belonging.

2027-2032 Safe & Efficient Transportation System STA Capital Budget

2027-2032 STA Capital Budget | $465.1M

Explore by

Budget by Portfolio

2027-2032	2027	2028	2029	2030	2031	2032
$465.1M	$118.7M	$101.9M	$95.5M	$69.0M	$44.6M	$35.3M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 STA Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Pe
Grand Connection	$265,423,798.00	$78,753,690.00	$70,269,540.00	$60,027,386.00	$36,059,227.00	$15,078,062.00	$5,235,893.00	57.07%	
Transportation Mobility & Safety	$199,671,768.00	$39,955,000.00	$31,632,620.00	$35,463,000.00	$32,990,000.00	$29,569,514.00	$30,061,634.00	42.93%	

High Quality Built & Natural Environment Capital Budget

Strategic Target Area Description

Bellevue is a livable city with world-class places to live, work, play and learn.

We work to create iconic destinations and vibrant spaces for everyone to enjoy. Growth is focused on dense, mixed-use centers and transit, while maintaining a well-balanced mix of business and commercial properties. Residents have access to a wide variety of housing types in Bellevue to meet the needs of households across all income bands and life stages. The city values neighborhood identities and character. Bellevue is a community of diverse, vibrant and well-maintained neighborhoods with connections to transportation, schools, parks, trails and the natural environment.

Environmental stewardship is intrinsic to a healthy community and economy. Bellevue is committed to reducing greenhouse gas emissions, enhancing climate resilience, preserving our natural environment, transitioning to clean energy and increasing equitable access for residents to transit, jobs, housing, parks and natural areas.

Known as a “City in a Park”, Bellevue’s parks and open space system is nationally recognized. We have something for everyone, from small parks for neighborhood gatherings to forested trails to large community parks with unique events and experiences. The community enjoys a variety of recreational and sporting opportunities within walking distance of homes and businesses. Our parks and recreation system connects residents and visitors to nature and provides opportunities for improved mental and physical health.

Bellevue is a “Smart City” with excellent infrastructure that supports our vibrant and growing community, including high-tech connectivity. Utility services such as drinking water, wastewater, storm and surface water, and solid waste management are reliable and environmentally responsible. The City recognizes the importance of high-quality public and private infrastructure that enhances livability and access to amenities for Bellevue’s community.

2027-2032 High Quality Built & Natural Environment STA Capital Budget

2027-2032 STA Capital Budget | $692.7M

Explore by

Budget by Portfolio

2027-2032	2027	2028	2029	2030	2031	2032
$692.7M	$115.6M	$137.3M	$149.6M	$120.8M	$86.3M	$83.1M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 STA Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Utilities - Water	$258,052,000.00	$40,948,000.00	$42,780,000.00	$51,173,000.00	$49,027,000.00	$38,455,000.00	$35,669,000.00	37.26%
Parks & Community Services	$237,989,191.00	$48,875,209.00	$66,922,979.00	$56,686,865.00	$39,415,542.00	$12,275,049.00	$13,813,547.00	34.36%
Utilities - Sewer	$111,374,000.00	$10,981,000.00	$11,719,000.00	$24,409,000.00	$18,582,000.00	$21,304,000.00	$24,379,000.00	16.08%

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Percei
Utilities - Storm & Surface Water	$77,852,000.00	$7,367,000.00	$15,856,000.00	$17,369,000.00	$13,760,000.00	$14,293,000.00	$9,207,000.00	11.24%	6.

Community Safety & Health Capital Budget

Strategic Target Area Description

All people feel safe, valued and welcome. Our systems and infrastructure are resilient and secure.

Bellevue promotes a community where all people can thrive, feel safe and enjoy access to city amenities and services. We are committed to providing a proactive range of prevention, intervention, enforcement and support activities to protect life, property and the environment.

The city utilizes innovative strategies to ensure safety and health services are provided equitably to our diverse community. These strategies include employing technology to improve response, resiliency and communication. We prioritize cybersecurity to maintain safety, continuation of services, reliable infrastructure and effective emergency preparedness.

Police, fire and emergency personnel provide services to the community every day that reflect our high standards. We work together with the community on education, prevention and preparedness. Bellevue takes a collaborative approach to public safety by partnering with agencies across the region. The city offers high quality services across the justice system, from prosecution of misdemeanors and traffic infractions to equitable access to public defense to probation services focused on support and accountability.

All people in Bellevue enjoy health and well-being. Bellevue customers experience reliable and high quality utility and public services that also advance a clean, healthy and sustainable environment. We are committed to preparing our city government, economy, ecosystems and communities for a changing climate.

2027-2032 Community Safety & Health STA Capital Budget

2027-2032 STA Capital Budget | $98.4M

Explore by

Budget by Portfolio

2027-2032	2027	2028	2029	2030	2031	2032
$98.4M	$16.2M	$13.6M	$17.7M	$16.0M	$17.0M	$17.8M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 STA Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Public Safety Facilities	$92,610,406.00	$16,099,918.00	$13,378,868.00	$16,996,942.00	$14,199,622.00	$15,989,776.00	$15,945,280.00	94.11%
Utilities - Water	$5,796,000.00	$149,000.00	$255,000.00	$676,000.00	$1,771,000.00	$1,041,000.00	$1,904,000.00	5.89%

Thriving People & Communities Capital Budget

Strategic Target Area Description

Bellevue is a caring community where all residents enjoy a high quality of life.

Bellevue is the cultural heart of the Eastside, where people from around the world and just around the corner are welcome. Residents have access to cultural opportunities and spaces within our city that bring people together, build bridges to understanding and provide a sense of community identity and possibility.

Bellevue values, listens to and engages with many voices within our community and is responsive to emerging needs. Residents know they are an essential part of the community and have opportunities, with the necessary infrastructure, to engage with the city and each other. Our facilities and community centers, libraries, City Hall, parks and museums provide programs and spaces where neighbors gather, connect with each other and actively engage in the life of the community.

We strive toward creating a community where every individual has access to necessary resources, housing, and services. We recognize existing needs and disparities, including racial and socioeconomic, and work intentionally to address structural and systemic inequities. The city prioritizes the delivery of programs and services in ways that are equitable, inclusive, accessible and culturally responsive. The city partners with residents, schools, businesses, faith communities and nonprofits to work together for the well-being of all.

2027-2032 Thriving People & Communities STA Capital Budget

2027-2032 STA Capital Budget | $3.9M

Explore by

Budget by Portfolio

2027-2032	2027	2028	2029	2030	2031	2032
$3.9M	$455.4K	$710.0K	$487.9K	$771.5K	$597.4K	$838.7K
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by CIP Portfolio

2027-2032 STA Capital Budget

CIP Portfolio	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage
Parks & Community Services	$3,860,851.00	$455,419.00	$710,000.00	$487,850.00	$771,500.00	$597,432.00	$838,650.00	100%

Chapter 6. Appendix

This chapter contains a glossary of the terms and acronyms used throughout the document. It also includes the city's comprehensive financial policies, tax rate comparisons, and the following additional financial information:

6a. Glossary

6b. Comparison of Tax Rates

6c. Comprehensive Financial Policies

6d. Budgeted Salary and Position Detail

6e. Fund Descriptions

6f. Transportation Portfolio Scenarios

A night scene in Old Bellevue.

Glossary

The following are definitions of some of the more common terms one may encounter in reviewing this budget document.

Adopted Budget: The financial plan for the City of Bellevue that is legally adopted by the City Council, providing an approved level of expenditures and a means of financing them for a given fiscal period.

Amended Budget: The amended budget is the authorized level of services in place of the previous budget amendment ordinance, so that costs are comparable to the new biennial budget. They represent the adopted budget plus additional appropriations resulting from the city council's decisions made throughout the year.

American Community Survey (ACS): The American Community Survey is a demographics survey program conducted by the U.S. Census Bureau. It regularly gathers information previously contained only in the long form of the decennial census, such as ancestry, citizenship, educational attainment, income, language proficiency, migration, disability, employment, and housing characteristics. Unlike the every-10-year census, this survey continues all year, every year.

Annual Comprehensive Financial Report (ACFR): The City of Bellevue's annual financial statement prepared by the Finance & Asset Management Department.

Appropriation: A legal authorization granted by the legislative body (the Bellevue City Council) to make expenditures and to incur obligations for specific purposes. For the General Fund, internal service and other operating and enterprise fund budgets, appropriations lapse at the end of each fiscal biennium. For non-operating or special purpose funds, like the Capital Improvement Program Fund, appropriations do not lapse but continue in force until fully expended or until the purpose for which they were granted has been accomplished, abandoned or revised by the city council.

Assessed Valuation (AV): The tax value of both real (land and buildings) and personal property as determined by the King County Assessor's Office for the purpose of calculating property taxes.

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

Balanced Budget: The budget is in balance when revenues plus available resources are equal to or greater than planned expenditures plus reserves. The requirement for a balanced budget is found in the RCW 35A.34.120.

BARS: The acronym “BARS” stands for the Budgeting, Accounting and Reporting Systems prescribed by the State of Washington.

Base Budget: Cost of continuing the existing levels of service in the current budget biennium.

Basis: This refers to the method of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles, cash or modified accrual. The City of Bellevue budgets and accounts for all funds on a modified accrual basis. This means that: 1) expenditures are recognized when goods are received, or services are executed, and 2) revenues are recognized when they are measurable and available; provided that payments for expenditures are made and revenues are collected, within a 60-day period thereafter.

Beginning Fund Balance: A revenue account used to record resources available in one fiscal biennium because revenues collected were in excess of the budget and/or expenditures in the prior fiscal biennium.

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

Bond: A long-term “IOU” or promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are typically used to finance capital projects.

Budget: A financial operating plan for a given period which displays the estimated expenditures to provide services or to accomplish a purpose during that period together with the estimated sources of revenue (income) to pay for those expenditures. Once the fund totals shown in the budget are appropriated by the City Council, they become maximum spending limits.

Budget – Preliminary and Adopted: The City Manager submits to the City Council a recommended expenditure and revenue level for all city operations for the coming biennial year as the Preliminary Budget. When the City Council agrees upon the revenue and expenditure levels, the Preliminary Budget becomes the Adopted Budget, funds are appropriated and legal expenditure limits are established.

Budgeting for Strategic Target Areas: A process used to create budgets that focuses on Council’s strategic target areas to help achieve the Council’s vision of “Bellevue 2035 – The City Where You Want To Be”.

Capital Asset: Property that has an initial useful life longer than one year and that is of significant value. The useful life of most capital assets extends well beyond one year and includes land, infrastructure, buildings, renovations to buildings that increase their value, equipment, vehicles and other tangible and intangible assets.

Capital Expenditure: An outlay that results in, or contributes to, the acquisition or construction of a capital asset.

Capital Improvement Program (CIP): The CIP is a major planning tool of the City of Bellevue in which needed improvements to the city's facilities and infrastructure are identified, prioritized, priced and discussed with the City Council and public. Funding from a variety of sources, including local taxes, is matched with the costs of these projects. After the City Council has reviewed and approved the program, these projects are implemented. The CIP covers a six-year period and is updated every two years.

Chart of Accounts: A list of expenditure, revenue and other accounts describing and categorizing financial transactions.

CIP: The acronym "CIP" stands for Capital Improvement Program. It is a six-year plan of capital investments approved by the Bellevue City Council on a biennial basis. This plan is a blueprint which city staff can follow in implementation of the listed projects.

CIP Phase: Summarizes a CIP Project's lifecycle, costs and timelines through four stages: Right of Way/Acquisition, Planning, Design and Construction/Implementation.

CIP Portfolio: The highest-level grouping of related capital investments that collectively advance a broad strategic purpose or service area across the city.

CIP Program: The mid-level grouping of related capital projects that work together to accomplish specific investment objective(s) within a CIP Portfolio.

CIP Project: Major construction, acquisition or renovation activities that add value to a government's physical assets or significantly increase the useful life.

City's Leadership Team (LT): The city's administrative decision-making body consisting of all Department Directors, the Deputy City Manager, and the City Manager. The city's Leadership Team is committed to be proactive in co-leading the organization now and into the future; be stewards of the entire organization; and look at the organization's impact on the community and the region.

Community Safety & Health: A Strategic Target Area identified by City Council. Bellevue is a community where everyone feels safe, valued and welcome. The city provides a wide range of safety and health services, utilizing innovative strategies to ensure these are delivered equitably. With a focus on resiliency, Bellevue prioritizes cybersecurity, emergency preparedness and the protection of critical infrastructure. The city works collaboratively with regional partners to maintain high standards in public safety and health, ensuring the well-being of all residents.

Constant or Real Dollars: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

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

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

Coronavirus Aid, Relief, and Economic Security Act (CARES): Federal legislation passed on March 27, 2020 to address the public health crisis and economic impacts caused by COVID-19.

Coronavirus Relief Fund (CRF): Funding provided by the federal government in the CARES Act to support state, local and tribal governments in responding to the public health emergency and economic impacts of COVID-19.

Council Vision: A 20-year vision for the city, including strategic target areas and two-year priorities approved by the City Council on May 19, 2014. It is a vision of "Bellevue 2035 – The City Where You Want To Be".

Credit Rating: The credit worthiness of a governmental unit as determined by an independent rating agency. The City of Bellevue is rated by two rating agencies: 1) Moody's Investors Service, and 2) Standard and Poor's.

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: A basic organizational unit of city government responsible for carrying out a specific function.

Depreciation: Reduction in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

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

Direct Services Overhead: Costs for centrally-provided internal services which can be identified to specific departments and which departments can control how much of the service they use (e.g., postage, word processing, long-distance phone charges).

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: Separate financial accounting entity used for government operations that are financed and operated in a manner similar to business enterprises and for which preparation of an income statement is desirable.

Expenditure: Payment for goods and services. Under the modified accrual basis, expenditures are recognized when goods are received, or services are rendered; provided that payments for expenditures are made within a 60-day period thereafter.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Financial Plan: A Financial Plan is a document that aligns the financial resources available (or needed) to achieve anticipated results. It is expressed in multi-year terms, showing anticipated revenues, expenditures, reserves and net positions to support fiscally responsible planning and delivery of outcomes. These plans are not adopted but serve as supporting documents for the council and the public to understand the financial implications of proposed policy and service decisions. They include projections for revenues such as grants and debt, recognizing that longer planning horizons have less certainty. Financial planning for long-term capital investment is based on principles that ensure smooth rate transitions, maintain high credit ratings, provide financial flexibility and achieve inter-generational equity.

Financial Policy: A government's conscious decision on the financial direction it wants to take regarding revenue, spending and debt management in relation to government services, programs and capital investment. Financial policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. The policies are maintained by the Finance and Asset Management department and are reviewed and updated regularly to adapt to changing circumstances and ensure fiscal sustainability.

Fiscal Biennium: In accordance with Washington State Law (RCW 35A.34), a fiscal biennium is the period from January 1 of each odd-numbered year through December 31 of the next succeeding even-numbered year (i.e., January 1, 2025 - December 31, 2026).

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Bellevue's fiscal year is the same as the calendar year.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full-Time Equivalent (FTE): The acronym "FTE" stands for Full-Time Equivalent and represents the measure by which the city accounts for its staffing. A regular city employee working a standard 40-hour week is counted as 1.0 FTE; a regular city employee working fewer than 40 hours per week is counted as a portion of an FTE (e.g., 30 hours a week is counted as 0.75 FTE).

Fund Balance: The difference between resources and expenditures.

Fund: Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity with a self-balancing set of accounts in which financial transactions relating to resources, expenditures, assets, and liabilities are recorded. Funds are established to account for the use of restricted revenue sources and, normally, to carry on specific activities or pursue specific objectives. Funds may be established by the State Constitution, State Statute, City Charter, City ordinance, or Finance Director.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund: A central fund into which most of the city's general tax revenues and discretionary resources are pooled and which is allocated to support many of the operations of city government.

General Obligation (GO) Bond: This type of bond is backed by the full faith, credit and taxing power of city government.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantor.

High Performance Government: A Strategic Target Area identified by City Council. Bellevue's government is dedicated to delivering exceptional services through data-driven decision-making, strategic resource investment and a commitment to continuous improvement. The city prioritizes transparency, fiscal responsibility, and strong community engagement, ensuring public trust and collaboration. With a focus on inclusivity, Bellevue fosters a responsive work culture and builds strong regional partnerships to advocate for the city's interests and support its growing and diverse population.

High Quality Built and Natural Environment: A Strategic Target Area identified by City Council. Bellevue is dedicated to creating a livable city with world-class spaces for living, working, and recreation. The City's growth is centered on dense, mixed-use areas with easy access to transit, while preserving the unique character of its neighborhoods. Environmental stewardship is key, with a commitment to reducing greenhouse gas emissions, preserving natural spaces, and ensuring equitable access to housing, parks, and infrastructure that support a healthy and vibrant community.

Indirect Services Overhead: Cost of centrally provided internal support services for which there is a citywide benefit that cannot be readily identified to specific departments (e.g., financial services).

Infrastructure: The physical assets of a government (e.g. streets, water, sewer, public buildings and parks).

Interfunds: Transactions between individual funds of the City of Bellevue (rather than transactions between the city and private companies, other governments or vendors). Funds are budgeted in both the service providing and service receiving departments (see, "Double Budgeting"). Examples of interfund revenues include equipment rental charges, self-insurance premiums and contributions for debt service obligations.

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

Leadership Team: See "City's Leadership Team (LT)".

LEOFF 1: The acronym "LEOFF I" stands for Law Enforcement Officers and Firefighters I retirement program.

Levy: To impose taxes for the support of government activities.

Limited-Term Employee (LTE): The acronym "LTE" stands for Limited-Term Employee and represents an individual hired full- or part-time for a specific project or purpose with an employment period not to exceed three years.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

M&O (Maintenance and Operating) Costs: An expenditure category that represents amounts paid for supplies (e.g., office supplies, repair and maintenance supplies, minor equipment, and software), and other services and charges (e.g., ongoing contracts, professional services, communications, rent, utilities, and intergovernmental services).

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

Modified Accrual: The basis of accounting used by the City of Bellevue to recognize revenues and expenditures. The "basis" of either accounting or budgeting refers to the timing with which we recognize revenues and expenses. Under modified accrual, expenditures are recognized when goods are received, or services are executed and revenues are recognized when they are measurable and available; provided that payments for expenditures are made and revenues are collected, within a 60-day period thereafter.

Net Budget: The legally adopted budget less double-budgeted items such as interfund transfers and interdepartmental charges.

Non-Operating/Special Purpose Fund: A budgeting, accounting and reporting entity established to receive revenues typically of a non-continuing nature and to make expenditures for non-continuing projects or programs. It usually has a short-term life, after which the fund will be disbanded. Although budgets may be established on an annual or biennial basis, appropriations are non-lapsing and continue from biennium to biennium.

Obligations: Amounts which a government may be legally required to pay out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Costs: See M&O Costs.

Operating Expenditure: The cost of personnel, materials and equipment required for a department to function.

Operating Fund: Operating funds have biennially established balanced budgets which lapse automatically at the end of the fiscal biennium. These funds carry on the traditional service operations of a municipality.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Transfers: Amounts transferred from one fund to another to assist in funding the services for the recipient fund.

Outcome: Outcome reflects Council's strategic target areas. See "Strategic Target Areas".

Output: An output is a unit of a product or service produced through activities and programs (e.g. number of clients' lunches served, tons of waste collected, or the number of applications processed).

Performance Measure: A measure or combination of measures that allows the observer to know whether performance is in line, ahead of or behind expectations. Also known as an "Indicator."

Personnel: Expenditure category that represents amounts paid for employees (e.g., salaries and overtime pay) and their benefits.

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

Preliminary Budget: The financial plan for the city that is presented to City Council for review before adoption at the end of the budget process, providing an approved level of expenditures and a means of financing them for a given fiscal period.

Program: A group of related activities and projects which seek to accomplish a common objective.

Project Cost: An estimate of the resources required to complete the capital project as described on the project description page. Many of the project costs shown in the CIP Plan are preliminary in nature since no significant engineering has been done which would allow for more specific estimates to be produced. Most cost estimates are produced using rule-of-thumb approximations as opposed to specific lists of materials.

Proposal: A request of services by a department(s) in response to a Strategic Target Area to provide a particular service, program or activity that achieves a result. It indicates what the department proposes to do to produce an outcome that align with one of the Strategic Target Areas, how much it will cost and how success will be measured.

Public Hearing: A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the City Council on an issue. It allows interested parties to express their opinions and the City Council and/or staff to hear their concerns and advice.

RCW: The acronym "RCW" stands for Revised Code of Washington which is Washington State Law.

Reserve: A reserve is an assigned but unappropriated fund balance held for specific reasons. Reserves are individually designated and specify any constraints or requirements associated with access.

Resolution: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total dollars available for appropriation, including estimated revenues, interfund transfers, other financing sources such as the sale of fixed assets and beginning fund balances.

Restricted Revenue: A revenue is considered restricted when its receipt is either based upon the reasonable expectation that fees or charges paid to the city will be utilized to provide a specific product, service, or capital asset to the payer or their receipt is directly tied to an expenditure. Revenue is also considered restricted when voters or the City Council have designated it for a specific purpose by ordinance or resolution. Revenues not designated restricted are considered unrestricted.

Revenue: The financial resources of taxes, fees, grants, donations, rates, and other incomes received and subsequently managed by the city.

Revenue Bond: A type of bond backed only by the revenues from a specific enterprise or project, such as a utility.

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

Safe & Efficient Transportation System: A Strategic Target Area identified by City Council. Bellevue offers a sustainable, reliable, and predictable transportation network that prioritizes safety and accessibility. With a focus on Vision Zero, the city provides abundant travel options, including public transit, biking, and walking networks, all well-connected to regional roads and trails. The transportation system is designed to be inclusive, supporting diverse users and minimizing environmental impact while enhancing mobility and safety across the community.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Purpose/Non-Operating Fund: A budgeting, accounting, and reporting entity established to receive revenues typically of a non-continuing nature and to make expenditures for non-continuing projects or programs. It usually has a short-term life, after which the fund will be disbanded. Although budgets may be established on an annual or biennial basis, appropriations are non-lapsing and continue from biennium to biennium.

Strategic Framework: The city's management system of Vision, Core Values, and Strategic Target Areas through which operational performance, capital delivery, and long-range planning is funded via the Biennial Budget; measured through regular performance measurement; and reported via the city's performance and accountability system.

Strategic Target Areas (STA): The City Council approved new strategic target areas and council priorities in April 2024. The Six Strategic Target Areas are 1) Vibrant Economy 2) Safe & Efficient Transportation System; 3) High Quality Built & Natural Environment; 4) Community Safety & Health; 5) Thriving People & Communities; and 6) High Performance Government.

Supplemental CIP: In 2007, the City Council adopted the Supplemental CIP plan which represents high priority capital projects that focus on the following priority areas: 1) Downtown Implementation; 2) Transportation Capacity and Congestion; and 3) Neighborhood Investments. Funding for these projects is provided by limited tax general obligation bonds.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Thriving People & Communities: A Strategic Target Area identified by City Council. Bellevue is an equitable and caring community that celebrates diversity and fosters a sense of belonging. The city offers numerous opportunities for cultural engagement, social connection, and community involvement, ensuring all residents have access to necessary resources and services. Bellevue is committed to addressing systemic inequities and providing inclusive, accessible programs that promote the well-being and flourishing of every individual within the community.

TIFIA: Transportation Infrastructure Finance and Innovation Act is a loan provided by the federal government. TIFIA is not grant funding but is a loan with favorable terms for the city.

Uncommitted Resources: The net resources available after meeting the estimated cost of providing existing levels of service which may be used to support new or qualitatively expanded service programs or resource reductions.

Undesignated Fund Balance: The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

Unrestricted Revenue: Revenues not designated restricted are considered unrestricted (see, “Restricted Revenue”).

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

Utility Services: A term used to describe services provided by Bellevue's three self-supporting utility funds: Sewer, Storm and Surface Water, and Water.

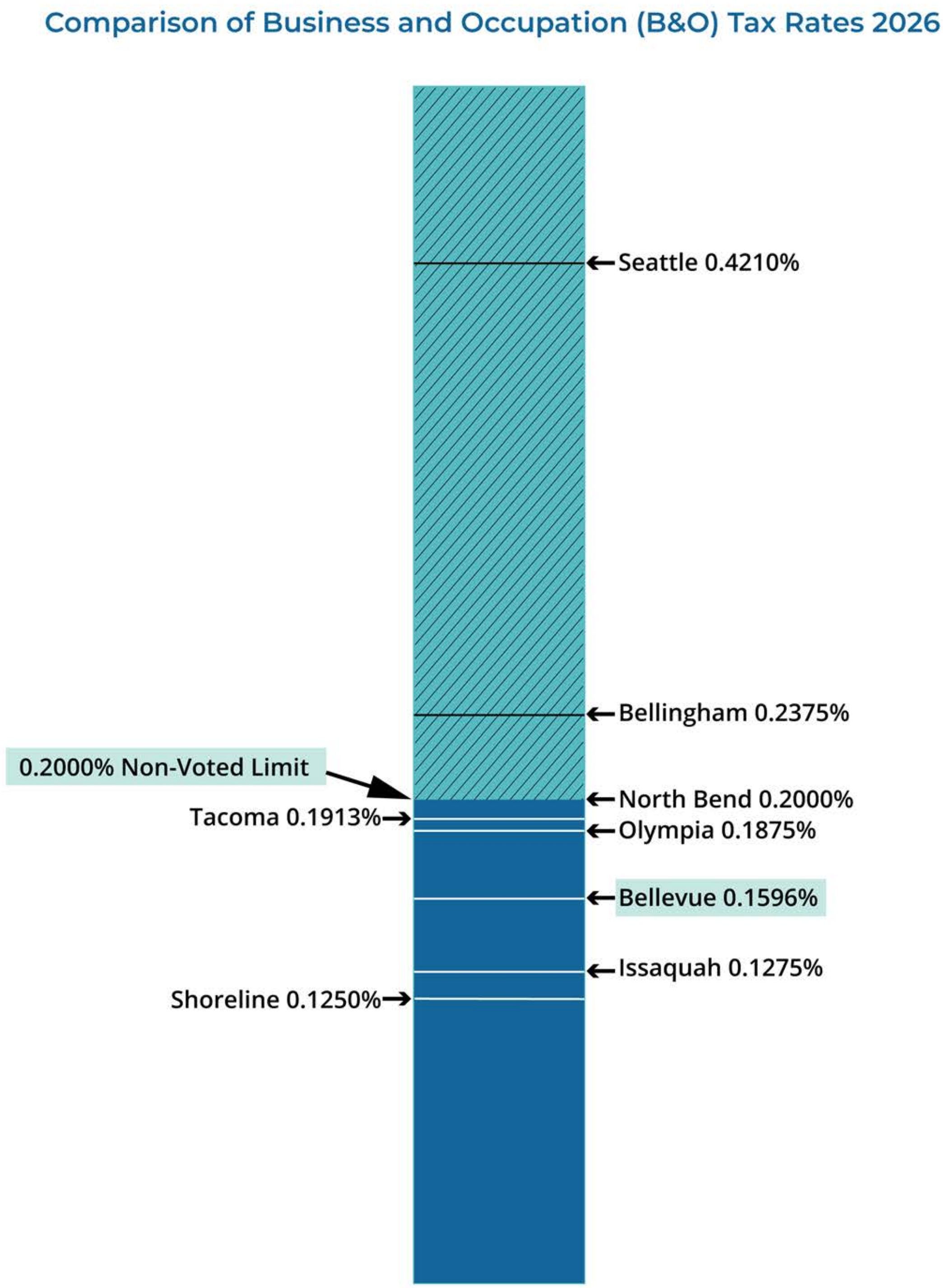
Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary.

Vibrant Economy: A Strategic Target Area identified by City Council. Bellevue is a thriving hub of innovation and economic diversity, attracting global companies and fostering a collaborative environment for businesses of all sizes. The city is committed to supporting a diverse workforce through strong educational partnerships and inclusive economic opportunities. With a focus on sustainability, arts, and culture, Bellevue's vibrant economy is built on a tradition of collaboration across public, private, and non-profit sectors, ensuring prosperity and growth for all community members.

Comparison of Tax Rates

Comparison of 2026 B&O Tax Rates

Comparisons in the figure below shows Bellevue's average B&O Tax rate relative to select comparable Washington cities for rates effective January 2026.



Average B&O Gross Receipts Tax	City		
0.4210%	Seattle	0.1613%	Bremerton
0.3750%	Westport	**0.1596%**	**Bellevue**
0.2925%	Aberdeen	0.1563%	Kent
0.2375%	Bellingham	0.1500%	Roy
0.2000%	Burien	0.1500%	Snoqualmie
0.2000%	Cosmopolis	0.1500%	Yelm
0.2000%	Covington*^^	0.1413%	Ruston
0.2000%	Des Moines	0.1275%	Issaquah
0.2000%	Hoquiam	0.1250%	Kelso
0.2000%	Ilwaco	0.1250%	Shoreline
0.2000%	Lake Forest Park	0.1250%	Tumwater
0.2000%	Long Beach	0.1083%	Renton
0.2000%	Lyman	0.1075%	Auburn****
0.2000%	North Bend	0.1000%	Bainbridge Island
0.2000%	Ocean Shores	0.1000%	Blaine
0.2000%	Pacific	0.1000%	DuPont
0.2000%	Port Townsend	0.1000%	Everett***
0.2000%	Poulsbo*^^	0.1000%	Everson
0.2000%	Rainier	0.1000%	Mercer Island
0.2000%	Raymond	0.0763%	Tukwila*^
0.2000%	Shelton	0.0750%	Darrington
0.2000%	Tenino	0.0750%	Lacey
0.2000%	Oak Harbor^^^	0.0500%	Kenmore*
0.1913%	Tacoma	0.0450%	Algona
0.1875%	Olympia	0.0250%	Burlington
0.1750%	South Bend	0.0250%	Vancouver^^^
0.1625%	Longview	-	Granite Falls**

*Kenmore's B&O tax applies to heavy manufacturing only.

**Granite Falls repealed its B&O tax for all businesses other than extracting

***For manufacturing gross reciepts over $8 billion, the B&O rate drops to 0.00025.

****Auburn adopted a B&O tax effective January 1, 2022

*^ Tukwila adopted a B&O tax effective January 1, 2024

*^^ Covington and Poulsbo adopted a B&O tax effective July 1, 2024.

^^^ Oak Harbor adopted a B&O tax effective October 1, 2025; Vancouver adopted a B&O tax effective January 1, 2026

NOTE: Tax rates may apply to businesses categories other than those above. Thresholds are subject to change. Exemptions, deductions, or other exceptic apply in certain circumstances. Contact the city finance department for more information.

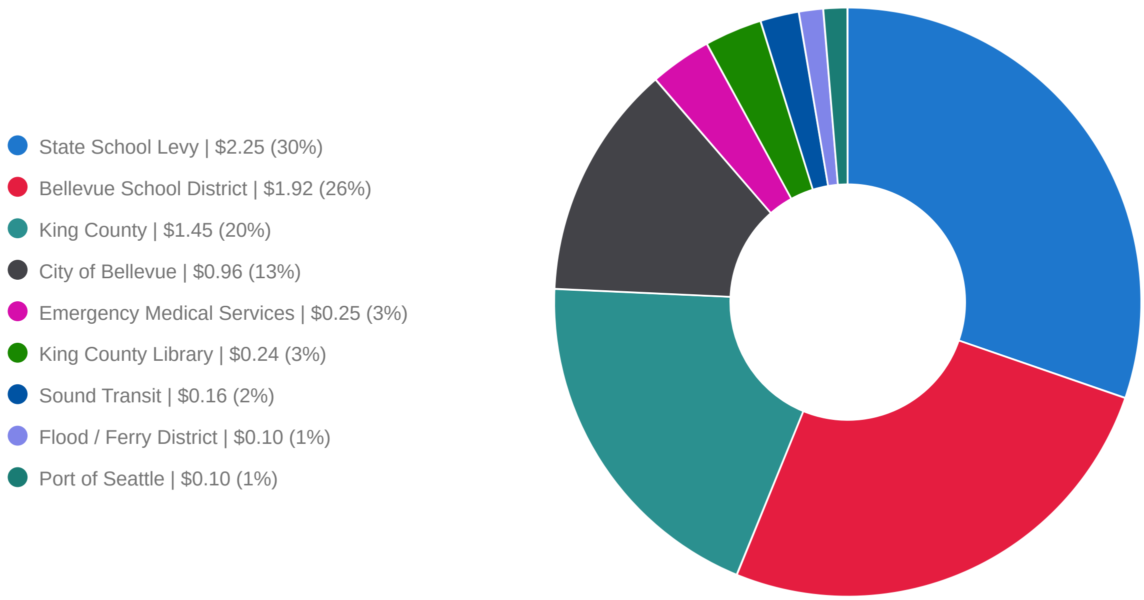
^ Tax rates are provided for cities with general local B&O taxes as of the date listed. If a city is not listed, they have not reported to AWC tha have a local B&O tax. Contact the city directly for specific information or other business licenses or taxes that may apply.

^^Thresholds listed are related to when tax is due to a city. License and registration thresholds may be different and vary by city. Please co city finance department to learn about their requirements.

Property Taxes: Typical Distribution of Property Tax Dollars

This figure illustrates the Property Tax distribution for a typical Bellevue taxpayer in 2026. As shown in the pie chart, Bellevue's Property Tax Levies make up only 13% of a property owner's tax bill. The largest components are the State School Levy and the Bellevue School District Levy which together comprise 56% of the typical taxpayer's tax obligation.

Official property tax records are maintained by the King County Assessor's Office.



	2026 Rate / $1000 of AV	High AV = $1,800,000	Medium AV = $1,300,000	Low AV = $800,000
Bellevue School District	$1.92	$3,460	$2,499	$1,538
City of Bellevue	$0.96	$1,729	$1,249	$768
Emergency Medical Services	$0.25	$452	$326	$201
Flood / Ferry District	$0.10	$179	$129	$79
King County	$1.45	$2,612	$1,887	$1,161
King County Library	$0.24	$424	$306	$188
Port of Seattle	$0.10	$178	$128	$79
Sound Transit	$0.16	$286	$206	$127
State School Levy	$2.25	$4,049	$2,924	$1,800
Grand Total	**$7.43**	**$13,369**	**$9,654**	**$5,941**

Historical Assessed Value and Rates in Bellevue

This figure displays historical property tax information for comparison purposes. Official property tax records are maintained by the King County Assessor's Office. Property owners are taxed on 100% of the Assessed Value of their property.

					Tax Rate per $1,000 Assessed Valuation		
					Assessed Valuation		
Year	Regular Levy Assessed Valuation ($ in millions)	% Change from Prior Year	Regular Property Tax Levy ($000)	% Change from Prior Year	Voted Levy	Regular Levy	Total Property Tax Rate
1980	1,794	18.6%	4,891	13.8%	1.00	2.73	3.73
1981	3,194	78.0%	5,635	15.2%	0.37	1.76	2.13
1982	3,400	6.4%	6,229	10.5%	0.77	1.84	2.61
1983	4,460	31.2%	7,078	13.6%	0.44	1.58	2.02
1984	4,482	0.5%	7,748	9.5%	0.45	1.73	2.18
1985	4,737	5.7%	8,545	10.3%	0.22	1.80	2.02
1986	4,882	3.0%	9,304	8.9%	0.70	1.90	2.60
1987	5,366	9.9%	10,230	10.0%	0.41	1.90	2.31
1988	5,620	4.7%	11,257	10.0%	0.21	2.00	2.21
1989	6,455	14.8%	13,409	19.1%	0.20	2.08	2.28
1990	6,610	2.4%	14,556	8.6%	0.53	2.20	2.73
1991	9,065	37.1%	16,113	10.7%	0.31	1.76	2.07
1992	9,238	1.9%	17,143	6.4%	0.29	1.85	2.14
1993	9,958	7.8%	18,414	7.4%	0.26	1.85	2.11
1994	10,249	2.9%	20,422	10.9%	0.20	1.99	2.19
1995	10,701	4.4%	19,492	-4.6%	0.35	1.82	2.17
1996	10,876	1.6%	19,861	1.9%	0.35	1.83	2.18
1997	11,308	4.0%	21,026	5.9%	0.34	1.86	2.20
1998	12,115	7.1%	21,246	1.0%	0.32	1.75	2.07
1999	13,652	12.7%	21,685	2.1%	0.24	1.59	1.83
2000	14,981	9.7%	22,497	3.7%	0.21	1.50	1.71
2001	17,605	17.5%	23,489	4.4%	0.14	1.34	1.48
2002	19,705	11.9%	24,859	5.8%	0.13	1.26	1.39
2003	20,696	5.0%	25,214	1.4%	0.13	1.22	1.35
2004	21,212	2.5%	25,572	1.4%	0.13	1.21	1.34
2005	22,214	4.7%	25,814	0.9%	0.07	1.16	1.23
2006	23,957	7.8%	26,264	1.7%	0.06	1.10	1.16
2007	26,612	11.1%	27,638	5.2%	0.05	1.04	1.09
2008	31,396	18.0%	28,904	4.6%	0.00	0.92	0.92
2009	37,627	19.8%	31,201	7.9%	0.11	0.83	0.94
2010	34,103	-9.4%	32,011	2.6%	0.12	0.94	1.06
2011	32,079	-5.9%	32,583	1.8%	0.13	1.02	1.14
2012	30,977	-3.4%	32,952	1.1%	0.13	1.06	1.19
2013	32,673	5.5%	34,359	4.3%	0.12	1.05	1.18
2014	36,046	10.3%	34,679	0.9%	0.11	0.96	1.07
2015	41,442	15.0%	36,486	5.2%	0.10	0.88	0.98

2016	44,546	7.5%	37,517	2.8%	0.09	0.84	0.94
2017	49,365	10.8%	38,711	3.2%	0.36	0.78	1.14
2018	56,347	14.1%	39,856	3.0%	0.32	0.71	1.03
2019	64,986	15.3%	41,109	3.1%	0.28	0.63	0.91
2020	68,117	4.8%	42,450	3.3%	0.28	0.62	0.90
2021	71,059	4.3%	43,831	3.3%	0.27	0.62	0.89
2022	76,955	8.3%	45,204	3.1%	0.26	0.59	0.85
2023	92,394	20.1%	47,176	4.4%	0.41	0.48	0.88
2024	92,394	0.0%	49,008	3.9%	0.45	0.53	0.98
2025	93,746	1.5%	50,634	3.3%	0.45	0.54	0.99
2026	98,915	5.5%	52,165	3.0%	0.44	0.53	0.97
2027	104,446	5.6%	53,581	2.7%	0.43	0.51	0.94
2028	109,375	4.7%	55,044	2.7%	0.44	0.50	0.92

Notes:

- Prior year AV is used to calculate current year property tax rates. i.e. 2021 AV is used to calculate 2022 rates.
- 2008 Regular Property Tax Levy reflects retirement of 2003 Unlimited Tax General Obligation bonds.
- 2009 Regular Property Tax Levy does not include the Parks & Natural Areas Voted Levy.
- Figures may not sum precisely due to rounding.
- 2027-2028 AV and levy data are estimated using King County Economic Forecast.
- In 2022, voters passed another Parks & Natural Areas Voted Levy which was implemented in 2023.

City of Bellevue

Comprehensive Financial Policies & Procedures

Effective January 1, 2027

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1.0 Comprehensive Financial Policies and Procedures

1.1 **Purpose and Scope** – The City of Bellevue shall maintain a single comprehensive financial policies and procedures document for all its funds and functions. The following policies and procedures will collectively articulate the city's strategy for its financial structures and functions.

1.2 **Responsibility** – The Finance and Asset Management Director is responsible for establishing, maintaining, and publishing these policies and procedures. The City Manager will review with the City Council and identify potential updates to these policies in advance of a biennial budget transmittal.

2.0 Guiding Principles

The City's financial strategy is also shaped and managed by the following:

2.1 **Transparency** - Understanding the city's resources and financial "rules of the road" is critical for Council, the public and staff to effectively engage with and hold accountable the work of the city. While comprehensive, the City's Financial Strategy should be understandable and clearly aligned with the city's priorities.

2.2 **Stewardship** - As Core Values of the City, Stewardship and Integrity should be central to the City's Financial Strategy. Stewardship both aligns the city resources with the priorities of the city (as articulated through the Strategic Framework) and safeguards the city's resources with diligent oversight and strategic planning. Similarly, integrity serves as the ethical foundation with an emphasis on responsibility, truth, open communication and compliance with applicable regulations and statutes.

2.3 **Professionalism** - Grounding the Financial Strategy in industry best practices and a unified standard will drive towards advancing the city's outcomes. Staying apprised of, applying and reinforcing best practices is central to a sound financial strategy.

2.4 **Balanced Risk Profile** - Risk is part of any financial picture and placing the public's resources at some level of risk is unavoidable. However, managing those risks within our established risk tolerance through reasonable enterprise risk management approaches must underly the Financial Strategy. With risk comes opportunities and the Financial Strategy should reflect the balancing of risk reduction and mitigation with opportunities which provide reasonable near and long-term benefits.

2.5 **Nimble** - The City's Financial Strategy should be adaptable and actionable within the evolving challenges including regular evaluation to identify possible improvements and appropriate adjustments. Serving as a living strategy, the Financial Strategy should be responsive to broader environmental conditions and provide actionable information to council, the public, and staff.

3.0 Definitions

3.1 **Fund(s)** - Per 35A.34.030.6 Revised Code of Washington (RCW) a fund is a budgeting or accounting entity authorized to provide a sum of money for specified activities or purposes. For City purposes this definition will be the primary use of the word, and revenues, monies, expenditures, appropriation, et al will be used to describe dollars.

3.2 **Fund Accounting** - An accounting system for recording resources whose use has been limited by the donor, grant authority, governmental agency or other individuals or organization or by law. Fund accounting emphasizes accountability rather than profitability.

3.3 **Revenues** – The financial resources of taxes, fees, grants, donations, rates, and other incomes received and subsequently managed by the city.

3.3.1 One-Time Revenues are revenues that arise from non-operational or non-recurrent activities such as real estate taxes, grants, sale of assets, investment and interest earnings, donations, et al.

3.3.2 On-going revenues such as property and sales taxes or utility rates, are revenues that are derived from regular and predictable sources. Development Services rates are one-time revenues that recover the costs of related operations and services. Additionally, specific reserves and contingencies exist to mitigate periodic variability. certain department operations are funded through the General Fund.

3.4 **Reserve** – A reserve is an assigned but unappropriated fund balance held for specific reasons. Reserves are individually designated and specify any constraints or requirements associated with access.

3.5 **Contingency** – A contingency is an appropriated fund balance with general use and access constraints associated with each designated contingency.

3.6 **Financial Plans** - Financial Plans are documents that align the financial resources available (or needed) to achieve anticipated results. They are expressed in multi-year terms showing anticipated revenues, expenditures, reserves and net position to support fiscally responsible planning and delivery of outcomes. These are not adopted plans but are supporting documents for the council and the public to understand the financial implications of proposed policy and service decisions. Anticipated revenues, including grants, debt and other non-recurring revenues, are identified in financial plans as part of planning and forecasting, recognizing that the longer the horizon, the less surety there is in actual revenues. Financial planning for long-term capital investment shall be based on principles that result in smooth rate transitions, maintain high credit ratings, provide financial flexibility and achieve inter-generational equity.

3.6.1 **Current Financial Plan** – a 6-year or three-biennia plan in 2027-2028, transitioning to a 10-year or five-biennia investment financial plan, thereafter, showing the current adopted/amended biennium and projections for four future biennia including the citywide operational investments.

3.6.2 **Capital Improvement Plan** - a 6-year or three-biennia plan in 2027-2028, transitioning to a 10-year or five-biennia investment financial plan, thereafter, showing the current adopted/amended biennium and projections for four future biennia including the citywide capital investments. The CIP is for capitalized asset planning, major maintenance, construction and acquisition meeting specific financial thresholds.

3.6.2.1 **Transportation Improvement Plan** – The Transportation Portfolio of the CIP serves as the TIP, satisfying the requirements of 35.77.010 RCW.

3.6.3 **Long-Range Capital Plan** – A lifecycle asset plan for long-life assets of the city. It is a minimum 20-year plan and should provide for intergenerational planning and smoothing of revenue generation and expenditures. Long Range Capital Plans are developed and updated concurrent with Long Range Plans for the city.

3.6.4 **Subordinate Financial Plans** – Enterprise Funds (e.g. Utilities and Development Services Funds), department operations, capital programs and other organizing functions will maintain current financial plans, capital improvement plans and long-range capital plans that aggregate with Citywide Financial Plans developed and published by the Finance and Asset Management Department.

3.6.4.1 **Utilities Financial Plans** – City utilities, including Water, Sewer, Storm and Surface Water, and Solid Waste, are financially sustainable, enterprise funds within the city, with independent full cost recovery rates and fees to meet the financial obligations and planning of each utility. As such, the Utilities department maintains financial plans for each utility. Funding for these operating, CIP, Equipment Rental and Revolving and long-range capital plans shall be sufficiently identified to meet the projected 75-year (or longer) program costs. The Utilities financial plans will include budgeted contingency and assigned reserves as defined in chapter 8.0.

3.6.4.2 **Development Services Financial Plan (DSFP)** – Development Services will maintain an enterprise fund financial plan, exclusive of the development services department General Fund plan. The DSFP will include full cost recovery rate revenues and expenditures, including direct and indirect costs from other funds. The DSFP will also include budgeted contingency and assigned reserves as defined in chapter 8.0.

3.7 **Long-Range Plan(s)** – Functional plan(s) for Strategic Target Areas, specific departments or policy areas. These plans identify operational characteristics, services and their scalability, performance metrics and assets necessary to meet 20-year or greater outcomes of the city. Long-Range Plans are developed consistent with Comprehensive Plan policies and with meaningful and inclusive public engagement practices.

3.7.1 **Long-Range Facility Master Plan** - FAM develops and maintains a Long-Range Facility Master Plan for the city that aggregates and aligns the individual department plans, identifies potential dependencies, while accounting for future functions, services, facilities and land for the city as a whole. Note: This plan is under development in 2027-2028.

3.7.2 **Utilities System Plans** – All Utility system plans shall use a 20-year planning horizon or greater and shall direct the Utility to consider life cycle costs to identify funding needs. Studies to analyze specific geographic areas or issues, such as Storm and Surface Water sub-basin plans, Wastewater capacity and flow studies, or Water pressure zone studies and seismic impact will be completed as required. All Utility system plans use similar criteria for planning infrastructure needs.

3.7.2.1 The Water Utility System Plan is updated every ten years consistent with state law (RCW 70A.100, WAC 246-290-100).

3.7.2.2 The Wastewater and Storm and Surface Water System Plans are updated as required by changed conditions or regulatory requirements, between every six to ten years.

3.8 **Capital Improvement Project or Program** is a project or program that exceeds a cost of $100,000, that involves city funding in whole or in part, or involves no city monies but is the city's responsibility for implementing and is planned to deliver:

3.8.1.1 A new physical facility or asset,

3.8.1.2 An enterprise-wide technology system

3.8.1.3 A reconstruction designed to gradually and systematically replace an existing facility or system.

3.8.1.4 Replacement of a major component of an existing facility or technology system,

3.8.1.5 Acquisition of land or structures, or

3.8.1.6 The project control functions, planning, administration and/or management of an organized group of capital improvement projects and programs (such as for transportation, utilities, parks or municipal facilities).

3.9 **Technology System** - An integrated set of hardware, software and processes working cohesively to perform a business function.

3.10 **Strategic Framework** – The city's management system of Vision, Core Values and Strategic Target Areas through which operational performance, capital delivery and long-range planning is funded via the Biennial Budget; measured through regular performance measurement; and reported via the city's performance and accountability system.

3.11 **Strategic Plans** – Strategic plans are plans that describe how the city, a department or functions of the city align with and advance the Strategic Framework. They articulate the goals, measurement, anticipated resources, and process improvements for the services and investments, actions, and activities to advance the advance the STAs.

3.12 **Finance and Asset Management** (FAM) – The Department responsible for preparing forecasts, financial plans and performance reporting for the city's finances.

3.13 **Chief Financial Officer** (FAM Director) – The principal financial advisor to the City Manager and City Council. This position is held by the Director of FAM, and fulfills the Clerk functions required in 35A.34 RCW and the Treasurer functions required in 35.23.131 RCW.

3.14 **Revised Code of Washington (RCW)** – The Revised Code of Washington is the compilation of all permanent laws in force in Washington state. References to the RCW reflect the appropriate application at the time of this document's publication. Any subsequent change or successor legislation to the references in this document shall govern the city's Comprehensive Financial Policies.

4.0 Accounting and Funds

The system of accounting, including accounting basis and framework consisting of the chart of accounts, technologies and more.

4.1 **Responsibility** - FAM will maintain a single defined Chart of Accounts in support of the City's modified accrual accounting system that is consistent with guidelines and rules of generally accepted accounting principles (GAAP), Governmental Accounting Standards Board (GASB), and the State Auditor's Office (SAO). The FAM Director is the fund custodian for all funds of the City.

4.2 **Fund Uses and Types** - The City appropriates all funds per the Optional Municipal Code, 35A.34 RCW. 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 City maintains the following types of funds, but may also establish other funds per state authority:

4.2.1 **Operating, Current Use, or General Fund** – This fund receives the unrestricted revenues of the city. It is also where operations, maintenance, and delivery functions of a municipality in Washington state are recorded, regardless of restrictions on revenue sources paying for the expenditure activity. Expenditure authority (appropriations) for this fund lapse at the end of each biennium when a new appropriation must be adopted by the City Council.

4.2.2. **Enterprise Funds** - A type of proprietary fund in which external users pay for costs of the activities through fees or charges. Enterprise Funds include Water, Sewer, Storm and Surface Water, Solid Waste, and Development Services – and are resourced through rates and fees paid by users. Enterprise Funds report operating and capital activity.

4.2.3 **Capital Funds** – These provide for the City's six or ten-year capital funding. Appropriations in these funds provide for obligations in the biennium and do not lapse. Appropriations in these funds are carried forward until the monies are fully expended or their objectives are accomplished or abandoned (35A.34.270 RCW). Capital fund activity is organized by Fund, Portfolio, Program, Project, and Job.

4.2.4 **Equipment Rental Funds (ERRF)** – These funds, also known as repair and replacement funds, are revolving funds used to establish and manage the rates for the repair, replacement, purchase, and operation of equipment (including IT equipment), and for the related purchase of equipment, materials, and supplies. (36.33A RCW) To the extent possible, the City strives to smooth rates through the active management of asset lifecycles.

4.2.5 **Special Purpose Funds** – These funds are used to account for and report specific revenue sources which are restricted or committed to specific uses and are distinct from General, Debt Service, and Capital Funds by their limited objectives, revenue source restrictions, and/or finite lifespans. Fund appropriations do not lapse and are carried forward until the monies are fully expended or their defined objectives are accomplished or abandoned (35A.34.270 RCW.)

4.3 **Simplified Fund Structure** - The City will minimize the number of funds, utilizing sub funds as appropriate. The funds and sub funds will be categorized in accordance with GAAP for reporting purposes.

4.4 **Standard Fund Descriptions** – Funds have been developed and authorized in a standard format for all city funds and are included in each biennial budget book. Fund descriptions include the following:

Fund Type

Fund Description

Year Created

Major Revenue Sources

Major Expenditures

Reserve Requirement

Note: All Sub Funds should be individually described with the same description format as Funds and include identification of the hierarchical parent fund.

5.0 Financial Planning

The system of looking forward at revenues and expenses to forecast and plan for risk and sustainability.

5.1 **Responsibility** – FAM is responsible for preparing Financial Plans, Capital Improvement Plans, and Long-Range Capital Plans for the City with the support of departments through their subordinate financial plans.

5.2 **Agenda Review** – FAM will review all agenda items submitted for City Council action. The objective of these reviews will be to ensure compliance with the GAAP, adopted budget, financial policies, regulations, and disclosure of all fiscal issues to the council. This information will be presented in the fiscal impact section of each agenda memorandum.

5.3 **Forecasting** - FAM will prepare, maintain, and update a financial forecast for the Citywide Financial Plan, which is based on current debt, operations and maintenance service levels, reserves, contingencies, and other financial obligations, and current revenues. This forecast will provide insight into whether the current mix and level of resources are likely to continue to be sufficient to cover current service levels. Forecasts should also discuss ongoing and one-time revenues, as well as period revenue volatility. Departments that generate rate or other revenue will provide data, insight, support, and participate in this routine forecasting.

5.3.1 **Frequency & Timing** – Forecasts will be published at least annually, no less than 90 days before Preliminary or Amended Biennial Budget proposals are transmitted to City Council.

5.4 **Rates and fees** will be concurrently forecasted based on Cost Recovery policy, intergenerational cost planning, and/or rate smoothing concepts. Rate and fee departments include, but are not limited to, Development Services, Utilities, Fire, and Parks and Community Services.

5.5 **Monitoring** - Revenues will be monitored and reported as part of regular performance measurement.

5.6 **Planning within Existing Policies** - Financial Plans all capital plans shall be developed and maintained within the City's existing policy constructs and commitments. Planning exceptions to these policies should be documented and necessitated by the availability of resources or other reasonable justification(s). Alternate Financial Plans illustrating options analysis and scenario planning should be developed as appropriate.

6.1.1 **Pilot programs and service delivery demonstrations** can be planned and deployed with one-time resources for up to a three-year demonstration period. For pilots and demonstrations greater than three years, ongoing resources must be identified. When deployed, these should also have performance measures to evaluate the effectiveness of the demonstration period and documented approaches to either funding and extending the program or service or ceasing operations.

6.1.2 **New capital improvement project and/or acquisition proposals** will include estimated maintenance and operating (M&O) costs. First year M&O costs will be included in capital proposals and thereafter included in M&O operating costs of the Current Financial Plan. If M&O costs cannot be funded, project design and construction should be deferred until such time as resources are available to support M&O costs.

6.1.3 **New programs and services** must be financially sustainable through the entire Current Financial Plan period.

6.0 New Programs, Services, and Assets

6.1.1 **Pilot programs and service delivery demonstrations** can be planned and deployed with one-time resources for up to a three-year demonstration period. For pilots and demonstrations greater than three years, ongoing resources must be identified. When deployed, these should also have performance measures to evaluate the effectiveness of the demonstration period and documented approaches to either funding and extending the program or service or ceasing operations.

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6.1.3 **New programs and services** must be financially sustainable through the entire Current Financial Plan period.

7.0 Revenues

The financial resources of taxes, fees, grants, donations, rates, and other incomes received and subsequently managed by the City. Revenues can be restricted in their use by the State and other sources such as granting agencies or limited in their use by the City to specific or categorical operating and/or capital uses, or they can be unrestricted.

7.1 **Responsibility** – FAM is responsible for the receipt, administration, investment, forecasting, and oversight of revenues authorized by the City Council. Departments responsible for generating fee revenues actively partner with FAM for the regular reporting and forecasting of revenues.

7.2 **Prioritization of City Resources** - Revenues of the City will be invested in Debt, Operations, and Capital as guided by the below *Investment Prioritization Waterfall*. The waterfall, while a guide, provides discretion and flexibility between prioritization levels that will be justified to Council as part of any budget or budget amendment process.

7.2.1 **Debt** – Meet all financial obligations to creditors.

7.2.2 **Current Operations and Maintenance** – Maintain (and replace) the City's assets and services of the Current Financial Plan to Industry Standard levels of service, which includes.

7.2.2.1 Funding Major Maintenance to support lifecycle capital planning.

7.2.2.2 Meeting and replenishing Reserve and Contingency requirements.

7.2.2.3 When possible, maintaining the City's assets and services at specified levels and benchmarked against relevant industry standards/best practices.

7.2.3 **Planned New Investments** – Utilize the planned resources to implement the capital investments and operations, as anticipated through long-range planning and growth planning in the waterfall being delivered.

7.2.4 **Growth Planning** – Financially plan for operations and infrastructure, including land acquisition, to meet planned and approved growth as represented in the Long-Range Facility Master Plan. Planning for growth also includes the deposit of connection charges into the Utility long-term capital replacement reserve to ensure growth (new customers connecting to utility systems) pays for its equitable share of capital infrastructure capacity to accommodate growth.

7.2.5 **New Pilot and Service Delivery Demonstrations**– Invest in new or pilot programs, services, and assets in support of emerging priorities.

7.3 **Mix of Revenues** - The City should strive to maintain a diversified mix of tax revenues to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability.

7.3.1 Property Taxes and other stable revenues provide a reliable base of revenues during periods of economic downturn.

7.3.2 Revenues more sensitive to regional and national economic pressures (with normal periodic volatility of greater than +/- five percent) provide additional regular capacity to base services, but also require mitigation of volatility in the form of operational reserves.

7.3.3 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.

7.3.4 The City will strive to keep a total revenue mix that encourages growth and keeps Bellevue economically competitive and a place where people choose to live, visit, and do business.

7.3.5 Inflation's effect on stable revenue sources limits the purchasing power of those revenues and increases volatility in the City's revenue. As a result, efforts to mitigate these impacts should be prioritized.

7.4 **Revenue Identification** - 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:

7.4.1 Stability of the tax source over its expected life.

7.4.2 Suitability for a pledge against future debt.

7.4.3 Ability to mitigate 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.

7.5 **Cost Recovery** – The City's Cost Recovery policy is a full cost recovery policy whereas rates and fees providing private or discrete benefit are structured to recover full costs, including all direct and indirect costs, capital costs, department overhead, and citywide overhead. With authorization of the City Manager, a subsidy by other revenues 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.

7.5.1 **Utility Connection Responsibilities** – Those seeking or who are required to have Utility service are responsible for paying their equitable share of the cost to extend and/or upgrade the existing Utility systems prior to connecting.

7.5.2 **Affordable Housing Consideration** – Utilities may waive capital recovery charges with respect to construction of affordable housing projects as found by the Utilities director, provided there is non-utility revenue available to reimburse the city for the charges waived.

7.6 **Restricted Revenues** – The City will prioritize appropriate use of restricted revenues for operations and non-capitalized expenditures, unless otherwise required per the source restrictions.

7.7 **Latecomer Fees** – City utilities 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.

7.8 **Direct and Indirect Cost Allocations** – Consistent with the Cost Recovery policy, all capital improvement projects and programs, operations, services provided to other governmental entities, and expenses against restricted use revenues shall be budgeted to include overhead rate components to recover their share of general overhead costs, as well as department overhead from those departments directly involved in delivery of the project, program, or revenue generation activities.

7.8.1 The FAM Director is responsible for establishing cost allocation methodologies, incorporating direct and indirect cost pools.

7.9 **Grants**

7.9.1 **Grant Review** - Grant proposals and agreements will be reviewed by a committee of FAM, Intergovernmental Relations, and sponsoring departments for consistency with City regulations and policies.

7.9.2 **FAM Responsibility** - FAM is responsible for the grant review and approval process consistent with aligning and administering grant revenues consistent with the regulations, policies, Strategic Framework, and priorities of the City.

7.9.3 **City Manager's Office (CMO)** – The CMO is responsible for information sharing on grant application opportunities and best practices as well as tracking ongoing grant efforts and reviews.

7.9.4 **Department Responsibility** - Associated departments are responsible for developing grant proposals, including Cost Recovery through grant and matching dollars, and delivery consistent and in alignment with administrative processes and requirements. Proposals will include a balanced financial plan addressing all maintenance and operations costs for the grant-funded acquisition or service over the Current Financial Plan period.

7.10 **Rates and Fees** – Rates and fees shall be established annually at Cost Recovery levels for activities and investments associated with delivery of the service for which the rate or fee is established. Directors of departments with rates or fees maintain methodologies for rates and fees, which are reviewed by FAM and approved by the City Manager. Rates and fees are established and adjusted based on the direct costs of those individuals involved in the activities, as well as overhead and indirect City costs.

7.10.1 **Development Rates and Fees** are established for Cost Recovery based on the type of service being provided. Fees and rates will also fund Development Services contingencies and reserves consistent with these policies to support predictable and high-quality services, and reasonable permit and inspection timeline requirements.

7.10.2 **Utility Rates** – The City's utilities are financially self-supporting and not subsidized by the City's general tax resources. As such rates for the City's utilities shall be established for Cost Recovery, including pass-through costs, development services, and the cost of capital facilities that provide services to the property.

7.10.2.1 Utility rates shall be based on financial analysis considering cost-of-service and set at a level sufficient to cover current and future expenses and maintain reserves and contingencies consistent with policies, policy objectives, and long-term financial forecasts. Changes in rate levels should be gradual and uniform to the extent that costs (including CIP and transfers) can be forecast. Cost increases or decreases for wholesale services shall be passed directly through to Bellevue customers. Utility rates will provide for equity between customer types based on use of the system and services provided.

7.10.2.2 **Storm and Surface Water Rate Structure** – In addition the Storm and Surface Water Rate Structure will provide adjustments for actions taken under approved City standards to reduce related service impacts.

7.10.2.3 **Water Rate Structure** – In addition the Water Rate Structure supports water conservation and wise use of water resources.

7.10.2.4 **Rate Equity** – The rate structure shall fairly allocate costs between the different customer types.

7.10.2.5 **Rate Uniformity** – Rates shall be uniform for all utility customers of the same type 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 ensure they are used for the intended purposes.

7.10.2.6 **Bill Assistance** – Bill assistance programs shall be provided for specific low-income customers as permitted by State law and City policy.

7.11 **Debt**

7.11.1 **Debt Policy** – Debt is defined as the monies borrowed to achieve public purpose sooner and at current costs. The City has the capacity to use debt strategically to support the current and future capital and land needs in support of the Strategic Framework and Long-Range Plans. Debt should meet the following criteria:

7.11.2 **Mechanisms** - The City will utilize standard and stable sourcing for its debt mechanisms, including alignment with the City’s Strategic Framework. Debt mechanisms can come in different forms, including but not limited to interfund, commercial, federal or state, and market (e.g. sale of bonds) sources.

7.11.3 **Timeframe** - When choosing debt, FAM will recommend debt timeframes consistent with value achievement and identified revenues. Debt can come in the form of short (0-5-year), medium (6-20-year), and long-term (greater than 20-year). Timeframe frequently has an impact on available debt mechanism options.

7.11.4 **Evaluation** - For more than simple cashflow management accomplished through inter/intra-fund borrowing, City projects, programs and acquisitions should be evaluated on a net present value basis using standard industry practices.

7.11.5 **Debt Service Coverage Ratio** (DSCR) – The City will maintain a DSCR of 2.0 or greater. DSCR is calculated by dividing total revenue available for debt payment less any tax or interest obligations by the cost of debt service.

7.11.6 **Debt Responsibility** – FAM is responsible for evaluating, recommending, and managing debt issuances. The FAM Director is authorized to initiate and execute debt issuances identified in a Capital Improvement Plan or Long-Range Capital Plan associated with an approved or amended budget, unless otherwise designated in state or federal law, or debt agreement.

7.12 **Investment Policy** - The primary objective of the investment policy is to establish a conservative set of investment criteria that will prudently protect the City’s 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.

7.12.1 All investment activity will comply with 35A.40.050 RCW and any other statutes or regulatory requirements, such as Internal Revenue Codes, which may apply.

7.12.2 The FAM Director is authorized per BCC 3.32.060 to determine monies available per Fund for investment types, and procedures for implementation and management of this policy.

8.0 Reserves and Contingencies

Monies that are set aside for specific purposes. These can come in the form of reserves for longer-term (generational) risk mitigation or contingencies for shorter-term (unplanned, non-programmed) risk mitigation.

8.1 **Responsibility** - Except for individual capital project contingencies, Reserves and Contingencies are maintained at the fund level. The FAM Director is authorized to activate spending and transfer monies as needed, consistent with any reserve or contingency appropriation restrictions and authorizations.

8.2 **Reserves**

8.2.1 **Operating Reserve** – The City will maintain an operating reserve in the general fund equivalent to at least 15%-16.5% of the annualized operating appropriation excluding one-time expenses and any reserves or contingencies within the fund. (This reserve is also known as the 60-day Operating Reserve.) The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe, or for other, one-time extraordinary expenditures and shall notify the Mayor and Council within 48 hours of authorization. If this reserve is used, the next Preliminary Biennial Budget Proposal shall identify how the reserve will be replenished within two biennial budget periods after the end of the catastrophic event.

Note: For initial establishment or following periods of reserve usage, the city should achieve target reserve levels within two biennia.

8.2.2 **Bellevue Arts Reserve** – The City shall maintain a reserve for the commissioning, acquisition, and installation of arts as defined in Bellevue City Code. The City Manager may authorize use of this reserve for any appropriate and prioritized arts investment or expenditure. This reserve may receive resources from general, capital improvement, enterprise, and other city Funds, as well as private donation, public and other sources consistent with this reserve's uses. No minimum is established.

8.2.3 **Long-Range Planning Reserve** – Consistent with Revised Code of Washington and the City's Long Range Facilities Master Plan, or its successor document, the City shall establish a reserve for City purposes, including land acquisition and development. The City Manager is authorized to negotiate and execute transactions for use of this reserve; however, only the City Council shall authorize spending of this reserve. This reserve may receive resources from general, capital improvement, enterprise, and other city Funds, as well as private donation, public and other sources consistent with this reserve's uses. No minimum is established.

8.2.4 **Capital Program Reserves**: The City will maintain Capital Program Reserves in the appropriate CIP Fund(s) of monies that were identified to prefund appropriated spending within the 6-year Capital Improvement Plan.

8.2.5 **Risk and Compensation Reserves** – City maintains reserves for Workers' Compensation, General Self-Insurance, and Health Benefits programs. These reserve levels are set based on actuarial studies. Unemployment Compensation reserves are based on budgeted amounts for expected benefit payments for the period.

8.2.6 **Development Services Reserves:** The City will maintain:

8.2.6.1 **Operating Reserve** –a Development Services Operating Reserve equivalent to a level consistent with 24 months of 100% of Core Services staffing levels, as determined by the Development Services Director, including estimated Cost Recovery. The City Manager may authorize use of this reserve when Development Fee revenues are less than operating costs for two or more consecutive years as adjusted for seasonal fluctuations. Within three months of accessing this reserve, the City Manager will notify the Mayor and Council of actions and planned actions related to negative economic growth. If used and following when the reserve is either fully depleted or spending of the reserve is no longer needed during an authorization period, this reserve shall be replenished by rate revenues within two subsequent biennia.

8.2.6.2 **Prepaid Fees Reserve** – The City will maintain a Prepaid Fees Reserve equivalent to the total amount of prepaid fees for which services have not been delivered by December 31st of each year. The fund balance will used to offset expenditures in the year(s) of service delivery following the year of prepayment. This reserve will be tracked and reconciled annually.

8.2.6.3 **Rates Offset Reserve** – The City will maintain a Rate Offset Reserve for periodic fluctuations in Development Services rate revenues. This reserve balance, if any, will be used to offset and/or smooth short and mid-term impacts on rates.

8.2.7 **Utilities Reserves** – Utilities will maintain:

8.2.7.1 **Mobility Infrastructure Initiative (MII) Reserve** – For the period of 2008 to 2018, storm water rates included a 1.5% levy for the MII to fund storm drain and stream corridor (i.e., culvert) improvements in the Bel-Red area. After 2018, the rate capacity established during this period continues to fund the MII, with annual transfers to the reserve. MII funds may be accessed to support planned capital projects for related storm water improvements.

8.2.7.2 **Capital Facilities Renewal and Replacement (R&R) Reserve** – Contributions are supplied by utility revenues (e.g., planned transfers, one-time revenues, connection charges, and interest) for long-term capital reinvestment in utility systems as outlined in long-term financial forecasts. In addition, at the end of the budget cycle, fund balances greater than anticipated and other one-time revenues shall be transferred to the R&R Reserve until it is shown that projected funds will be adequate to meet long-term needs, and only then will be used for rate relief. This reserve minimizes large rate impacts as the systems near the end of their useful life and must be renewed or replaced. Inter-generational equity will be assured by making contributions to and withdrawals from the R&R reserve in a manner which produces smooth rate transitions over a 75-year (or longer) planning period. Borrowing from R&R Reserve for non-utility purposes is permissible if treated as a short-term loan, which is repaid with applicable interest and the borrowing does not negatively impact Utility R&R needs. Accessing the R&R reserve requires City Council approval through the biennial budget process or by specific action.

8.2.7.3 **Asset Replacement Reserve** - Funding for future replacement of operating equipment and systems. For all Utilities asset and equipment items, the anticipated replacement costs by year for the upcoming 20-year period will be developed as a part of each biennial budget process. The budgeted contribution will be based upon the annual amount needed to maintain a positive cash flow balance in the Asset Replacement Reserve over the 20-year forecast period. At a minimum, the ending Asset Replacement Reserve balance for each utility will equal, on average, the next year's projected replacement costs for that utility fund.

8.2.7.4 **Operating Reserves** – The following reserve levels will be met with appropriate utility revenues. Allowances will be applied to account for duplication, or offsetting, reserves across all utility funds. The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe, or for other, one-time extraordinary expenditures and shall notify the Mayor and Council within 48 hours of authorization.

8.2.7.4.1 **Water** – 48 days of budgeted O&M costs, excluding debt service and capital funding.

8.2.7.4.2 **Sewer** – 30 days of budgeted King County pass-through costs and 20 days of O&M costs, excluding debt service and capital funding.

8.2.7.4.3 **Storm and Surface Water** – 29 days of budgeted O&M costs, excluding debt service and capital funding.

8.2.7.4.4 **Solid Waste** – 75 days of budgeted O&M costs and 100% of anticipated grant budget.

8.3 **Contingencies**

8.3.1 **Operating Contingency** – The City will maintain an operating contingency equivalent to 1% of the annualized general operating appropriation excluding Non-Departmental, and any one-time expenses within the fund, not to exceed 37.5 cents per thousand dollars of assessed valuation of property within the city per 35A.34.250 RCW. The City Manager may authorize the use of this contingency to mitigate unplanned operational expenses and risk. This contingency should be proposed for replenishment as appropriate through the budget process.

8.3.2 **Council Contingency** - The City will identify a non-programmed contingency of up to $1,000,000 per calendar year as part of the biennial budget. A majority vote of the City Council can authorize the use of this contingency for one-time operating or capital improvements at its prerogative. This contingency, like others, expires with the general fund appropriation.

8.3.3 **Utilities Operating Contingencies** – The City will maintain an operating contingency for Utilities activities according to utility fund as identified below. The department director may authorize use of this contingency to mitigate unplanned operational expenses, plant emergencies, and risk for which rate funded revenues are appropriate.

8.3.3.1 **Water** – 7.5% of water purchase costs and 11% of other water O&M costs.

8.3.3.2 **Sewer** – 2.0% of King County pass-through costs and 5% of other wastewater O&M costs.

8.3.3.3 **Storm & Surface Water** – 2.5% of O&M costs.

8.3.3.4 **Solid Waste** - $75,000 (2012 dollars) adjusted for annual CPI.

8.3.4 **Development Services Contingency**– The City will maintain a Development Services Contingency from the Development Services Reserves equivalent to 2% of the Development Services forecasted fee revenues (based on the highest year of the biennium). The Development Services department director may authorize use of this contingency to mitigate unanticipated peaks in rate volume or other Development Services-related expenditures with the approval of the City Manager.

8.3.5 **Capital Project Contingency** – Each capital program with the capital Fund(s) will plan for and request appropriation for capital project contingencies. These contingencies are not line-item specific and can be proposed for appropriation at the project, program, or fund level, but not at multiple levels. Industry standards and delivery complexity shall be drivers in the establishment of capital project contingencies.

8.3.6 **Capital Grant Project Contingency** - The City will maintain a capital project contingency with the purpose of setting aside resources and appropriation for grant local match funding. The FAM Director may authorize the use of this contingency for grants having received approval governed by CFP 7.9.

9.0 Operations

The financial system of operational budget appropriations that authorizes the City Manager to expend resources to achieve the City's prioritized results. Operations includes the staff and resources to deliver work, services, projects, and maintenance that are not capitalized.

9.1 **Responsibility** – Each department director under the guidance and supervision of the City Manager is responsible for implementing the programs, services, and projects as authorized through the biennial budget process. The city's department operations and services are supported by internal, enterprise-wide services and systems as designated by the City Manager.

9.2 **One-time and on-going expenditures** One-time expenditures that are not capitalized should be within the Current Use Funds and be sustained or completed within the Current Financial Plan. On-going operations should not be funded with one-time or grant revenues.

9.3 **Appropriations** for Operations are authorized by the City Council for the biennium and are subject to reauthorization, for any subsequent biennium.

9.4 **Continuous Improvement of Service Delivery** – The City and its departments seek to optimize the efficiency and effectiveness of its services through business process improvement, performance management and reporting, and benchmarking with comparable cities to manage costs and improve service quality. FAM is responsible for partnering to develop tools, business systems, and resources to support continuous improvement efforts.

9.5 **Cash Management** – FAM 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 and checks received by city departments will be deposited with the Treasurer within 24 hours of receipt (43.09.240 RCW).

9.6 **Fund Balances** - Accruals and non-cash enhancements to revenues will not be made to influence fund balances at year-end or during budget discussions.

9.7 **Fixed Asset Inventories** - Accurate inventories of all physical assets (including roads and utilities infrastructure), asset condition, life spans, and cost (historical and replacement) will be maintained to ensure proper stewardship of public property. The FAM 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.

9.8 **Intergovernmental Services** – All agreements between the City and other governmental entities shall be in writing specifying the scope of services, financial terms of the agreement, the length of the agreement, the timing of any required payments, and dispute resolution methods. When the City enters into an Intergovernmental Agreement to provide services to or on behalf of another governmental entity, it shall do so consistent with the City's Cost Recovery policy.

10.0 Capital

The financial system of capitalized budget appropriations authorizing the City Manager to expend resources to achieve the City's prioritized outcomes. Capital includes the delivery of planning, design, construction, major maintenance, and acquisition of assets typically greater than $100,000.

10.1 **Eligible expenditures** - Capital project or program costs include:

10.1.1 Studies/plans that support the preliminary design of future CIP projects, but not for long-range capital planning or determining feasibility;

10.1.2 Pre-design, design, development, right-of-way, net cost of land acquisition and disposal, construction, inspection, and/or testing; and

10.1.3 Cost Recovery for staff and consultants to administer, deliver, manage, evaluate, and audit the effectiveness of the capital project.

10.2 **Cashflow** – As part of the Capital Improvement Program Plan and associated Financial Plan, FAM will maintain a balanced cashflow projection utilizing all anticipated revenue sources and expenditures within existing City policies. Alternate cashflow projections and scenarios will be developed by FAM as needed.

10.3 **Appropriation** – Capital Improvement Program Fund appropriations extend beyond a given biennium (35A.34.270 RCW). Unutilized expenditure authority from previous biennia still considered available as allocated to individual CIP projects and programs. These appropriation allocations remain available until the projects or programs are closed out and abrogated by Council.

10.4 **Capital Improvement Project or Program** – All projects and programs in the CIP Plan are included in a Long-Range Plan. Capital projects and programs are subject to the Investment Prioritization Waterfall and proposed for addition, changes, or elimination as part of a budget or budget amendment process.

10.4.1 **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 contract work was performed. 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, real property, 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.

10.4.2 **Three Primary Phases or Gates** - CIPs will be scoped, budgeted, and milestone dates identified at the Planning, Design, and Delivery level. Individual capital program areas may establish additional phases or gates in their processes, which must align with the three primary phases for public reporting purposes. While projects are appropriated at the CIP level, the FAM Director may authorize the adjustment of appropriated resources within each CIP to align with three primary phases as milestones are achieved.

10.4.3 **Required Project Features and Financial Responsibility** - If a proposed project will cause a direct impact on other publicly owned facilities, an equitably shared and funded cost plan must be coordinated between the affected program areas.

10.5 **Land Acquisition and Disposal**

10.5.1 **Land Acquisition** – The City will regularly review its Long-Range Facility Master Plan to identify land needs for municipal operations and acquisition priorities. Utilizing a combination of revenue sources including various City and other public, private, philanthropic, grant, and debt, FAM will propose financing structures consistent with the timeline and use for property development.

10.5.2 **Co-Location of Capital Facilities** – Municipal facilities and services should be co-located whenever possible and service characteristics are reasonably aligned. As a result, the Directors of capital program delivery shall coordinate the scoping of projects, documenting how co-location is achieved and funded.

10.5.3 **Land Disposal** – Whether remnants left after a construction project is complete or whole or partial parcels that are declared surplus, the City should regularly, through FAM and its citywide real property committee, evaluate and dispose of its surplus properties. Land shall be valued based on an appraisal obtained through FAM and based on industry standards. FAM will maintain a roster of qualified appraisal firms. Unless original source restrictions require otherwise, proceeds from land disposal shall be deposited in the appropriate Current Use Fund. In the surplusage of City land and prior to disposal, the City may prioritize allocation of its surplus lands for the significant public benefit provided by partnering in the development of affordable housing consistent with 39.33.15 RCW.

10.6 **CIP Plan Update and Amendment -** The CIP Plan will be updated at least biennially as 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 totaling more than 10 percent of a project's adopted CIP Plan budget (unless a 10 percent adjustment is less than $100,000), or regardless of the percentage, budgeted expenditure or commitment changes totaling more than $1,000,000 during a calendar year.

11.0 Biennial Budget

The system through which the City Council authorizes the application and expenditure of financial resources to achieve the City's prioritized results. This system is governed by 35A.34 RCW.

11.1 **Responsibility** - FAM is responsible for the overall preparation and administration of the City's budgets and budget calendar. Department directors have primary responsibility for formulating department and cross-departmental budget proposals in line with City Council, Leadership Team, and City Manager priority direction, and for implementing them once approved.

11.2 **General Budget Development Policies**

11.2.1 **Performance Budgeting and Monitoring** – FAM will prepare budgets and maintain a system of public monitoring for the City's financial, operations, and capital performance, including benchmarking in a manner that reflects the outcomes identified in the Strategic Framework and emerging Priorities. This system will provide departments with tools and systems to monitor and improve service delivery in City programs.

11.2.2 **Examination of Base Budget** - During each biennial budget development process, existing services and service levels will be reviewed and proposed adjustments will be advanced for consideration based on service level or quality changes within the context of how they advance the Strategic Framework. Every five biennia beginning with the 2025-2026 preliminary Budget, a more thorough evaluation of services and service levels will be conducted for effectiveness, efficiency, and appropriateness of services and service levels for all City services.

11.2.3 **Balanced Budget** - As required by state law, the biennial budget will reflect balanced expenditure and revenue estimates. Although revenue estimates and appropriations are made only at the fund level, expenditure budgets are prepared at the department and service level for the purpose of administrative oversight.

11.2.4 **Public Hearings** – The City Council will hold three budget hearings, including at least one hearing for the purpose of budget development at least 90 days before transmittal of the Preliminary Budget to the Council.

11.2.5 **Overhead and Full Cost Allocation** - Department budgets are prepared in a manner to reflect the full cost of providing services, including all internal services. FAM will maintain cost allocation methodologies in partnership with cost pool contributing departments consistent with GASB and SAO guidelines.

11.2.6 **Service Quality and Service Levels** – Consistent with the Investment Prioritization Waterfall, maintenance and operations (aka services) will be delivered to identified and documented standard levels of service and quality.

11.2.7 **Service Reductions** – In the event of expenditure reductions, the City values minimum levels of service over generally degraded experiences. As such, the City's staff Leadership Team will work the City Manager to propose targeted service or service level and quality adjustments to achieve identified reduction goals, should they become necessary.

11.2.8 **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 and its intended results to members of the public.

12.0 Budget Adjustments and Amendments

12.1.1 **Budget adjustments** – This method of budgetary change involves a change in appropriations not affecting the bottom line of the approved appropriations within a fund. These circumstances typically exists where a department has unanticipated costs that cannot be absorbed in their allocation of the appropriation, or if there is a “phase gate” adjustment to a CIP that does not affect the overall CIP fund appropriation. In adjustment circumstances, FAM can review and analyze adjustment requests within revenue source constraints and potentially across department operations and with the affected department directors or designees, in order to recommend to the FAM Director potential changes. The FAM Director is authorized to make these adjustments, consistent with state law, and inform the City Manager of changes.

12.1.2 **Budget amendments** - This method of budgetary change involves a potential change in appropriations resulting in a net difference to the fund. This net difference requires council action via a budget amendment ordinance. FAM will review all requests, adjust financial plans to ensure sustainability, and prepare budget amendment proposals as needed.

13.0 Financial Reporting

The systematic sharing of factual financial and management accounting data, including clarifications, to meet regulatory and community objectives of financial comprehension.

13.1 **Responsibility** - The FAM Director shall maintain a system of financial monitoring, control, and reporting for all expenditures and funds to provide effective means of ensuring that overall city goals and objectives are met.

13.2 **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 financial condition and results of operations in accordance with state regulations and GAAP applicable to governments.

13.3 **Auditing** - The State Auditor will annually perform the City's financial and compliance audit. Their opinions will be contained in the City's Annual Comprehensive Financial Report (ACFR). Results of the annual audit shall be provided to the council in a timely manner.

13.4 **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's Certificate of Achievement for Excellence in Financial Reporting.

13.5 **Public Presentation of Financial Reporting** - The ACFR and Budget Book will be presented in a way designed to communicate with the public about the financial affairs of the City. FAM will develop and publish financial and performance reporting tools designed to be understood by non-technical audiences.

2027-2028 Budgeted Salary and Position Detail (FTEs Only)

Position	2027 Prelim	2028 Prelim	2026 Monthly Salary Range Minimum	2026 Monthly Salary Range Maximum	Job Code
OPERATING STAFF DETAIL					
GENERAL FUND					
CITY ATTORNEY					
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
ADMIN SVCS SUPV	1.00	1.00	$7,703	$10,633	ANG202
CITY ATTORNEY	1.00	1.00	$18,398	$25,755	LNE101
DEP CITY ATTORNEY	1.00	1.00	$15,795	$21,797	LNM201
GENERAL / ADMIN TOTAL	**4.00**	**4.00**			
LEGAL SECRETARY	1.75	2.00	$5,737	$7,915	LNG601
SR ATTORNEY	11.00	11.00	$12,537	$17,300	LNG205
PARALEGAL	2.00	2.00	$6,477	$8,936	LNG204
SUPERVISING ATTORNEY	2.00	2.00	$14,249	$19,665	LNM202
LEGAL ADVICE TOTAL	**16.75**	**17.00**			
ATTORNEY 1	0.75	1.00	$8,916	$12,306	LNG201
ATTORNEY 2	3.00	3.00	$10,837	$14,954	LNG202
LEGAL SECRETARY	2.00	2.00	$5,737	$7,915	LNG601
PARALEGAL	1.00	1.00	$6,477	$8,936	LNG204
SR ATTORNEY	2.00	2.00	$12,537	$17,300	LNG205
SR OFFICE ASST	1.00	1.00	$5,197	$7,171	ANG606
SUPERVISING ATTORNEY	1.00	1.00	$14,626	$20,186	LNM202
PROSECUTION TOTAL	**10.75**	**11.00**			
CITY ATTORNEY TOTAL	**31.50**	**32.00**			
CITY COUNCIL					

COUNCIL MEMBER	5.00	5.00	$3,120	$3,120	CNC101
DEP MAYOR	1.00	1.00	$3,309	$3,309	CNC102
MAYOR	1.00	1.00	$3,687	$3,687	CNC103
CITY COUNCIL TOTAL	**7.00**	**7.00**			
CITY COUNCIL TOTAL	**7.00**	**7.00**			
CITY MANAGER					
IT CONTENT DEV/MULTIMEDIA 3	3.00	3.00	$7,703	$10,633	ING250
BTV TOTAL	**3.00**	**3.00**			
DIGITAL COMMUNICATIONS COORD	1.00	1.00	$8,491	$11,713	GNG210
COMMUNICATIONS COORDINATOR	1.00	1.00	$7,703	$10,633	GNG217
ASSISTANT DIRECTOR, CITY MANAGER'S OFFICE	1.00	1.00	$12,537	$17,300	ANM203
CHIEF COMMS OFFICER	1.00	1.00	$8,271	$11,411	GNG204
PUBLIC INFO OFFCR	6.00	6.00	$8,491	$11,713	GNG205
COMMUNICATIONS TOTAL	**10.00**	**10.00**			
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
PROGRAM ADMINISTRATOR	3.00	3.00	$7,703	$10,633	ANG208
HOMELESSNESS OUTREACH TOTAL	**4.00**	**4.00**			
ASST DIRECTOR, INTERGOVERNMENTAL RELATIONS	1.00	1.00	$12,537	$17,300	GNM203
POLICY ADVISOR, INTERGOVRNMNTL	5.00	5.00	$11,943	$16,485	GNG224
INTERGOV RELATIONS/COORD TOTAL	**6.00**	**6.00**			
SR PLANNER	1.00	1.00	$8,916	$12,306	DNG212
OFFICE OF GRAND CONNECTION	**1.00**	**1.00**			
PLANNING MANAGER	1.00	1.00	$11,377	$15,697	DNG213
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
SR PLANNER	1.00	1.00	$8,916	$12,306	DNG212
Dep City Mgr	1.00	1.00	$20,239	$28,331	XNE102
OFFICE OF HOUSING TOTAL	**4.00**	**4.00**			
ASSISTANT DIRECTOR, CITY MANAGER'S OFFICE	1.00	1.00	$12,537	$17,300	ANM203
CITY MGR	1.00	1.00	$28,750	$28,750	XNE101

DEP CITY MGR	3.00	3.00	$20,239	$28,331	XNE102
EXEC ASST, CITY MGR	1.00	1.00	$7,703	$10,633	ANG502
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
OVERALL CITY MGMT & PLNG TOTAL	**8.00**	**8.00**			
DEP CITY CLERK	1.00	1.00	$7,703	$10,633	ANG205
DEP DIR, CITY MGRS OFFICE	1.00	1.00	$13,537	$18,681	ANM204
PROGRAM ADMINISTATOR	0.75	1.00	$7,703	$10,633	ANG208
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
EXEC ASST, COUNCIL	2.00	2.00	$7,703	$10,633	ANG503
SR ADMIN ASST	2.00	2.00	$6,330	$8,738	ANG602
SR OFFICE ASST	1.00	1.00	$5,197	$7,171	ANG606
CITY CLERK TOTAL	**8.75**	**9.00**			
HEAR EXAM OFFC ADMIN	1.00	1.00	$7,340	$10,128	ANG207
HEARING EXAMINER TOTAL	**1.00**	**1.00**			
Contract Adminstr	1.00	1.00	$7,340	$10,128	ANG203
Public Defense	**1.00**	**1.00**			
ASST DIR, PUBLIC RECORDS MGR					ANM202
BUSINESS PROCESS ANALYST	1.00	1.00	$7,340	$10,128	ING201
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
PROGRAM ADMINISTATOR	1.00	1.00	$7,703	$10,633	ANG208
PUBLIC DISCLOSURE ANALYST	3.00	3.00	$6,985	$9,642	ANG216
PUBLIC RECORDS ANALYST	2.00	2.00	$6,330	$8,738	ANG504
RECORDS MANAGEMENT TOTAL	**8.00**	**8.00**			
CITY MANAGER TOTAL	**54.75**	**55.00**			
COMMUNITY DEVELOPMENT					
Assoc Planner	2.00	2.00	$7,703	$10,633	DNG211
Planning Mgr	1.67	1.67	$11,377	$15,697	DNG213
Policy Advisor, Intergovrnmntl	1.00	1.00	$11,943	$16,485	GNG224
Program Administrator	3.00	3.00	$7,703	$10,633	ANG208
Program Manager	0.67	0.67	$8,916	$12,306	ANG209

Sr Admin Asst	1.00	1.00	$6,330	$8,738	ANG602
Sr Financial Analyst	0.66	0.66	$7,703	$10,633	BNG208
Sr Planner	2.00	2.00	$8,916	$12,306	DNG212
ARCH PROJECT TOTAL	**12.00**	**12.00**			
PROGRAM ANALYST	1.00	1.00	$6,985	$9,642	ANG224
PROGRAM ADMINISTRATOR	2.00	2.00	$7,703	$10,633	ANG208
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
ARTS PROGRAM TOTAL	**4.00**	**4.00**			
COMMNTY RELATNS COORD	1.00	1.00	$7,703	$10,633	GNG201
COMMUNITY ENGAGEMENT TOTAL	**1.00**	**1.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMNT SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
PROGRAM ADMINISTRATOR	0.80	0.80	$7,703	$10,633	ANG208
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
CONFLICT RESOLUTION TOTAL	**3.80**	**3.80**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
SR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
DIR, COMMUNITY DEVELOPMENT	1.00	1.00	$15,210	$21,293	DNE103
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
DEPARTMENT MANAGEMENT TOTAL	**4.00**	**4.00**			
ANALYST, PROGRAM	1.00	1.00	$6,985	$9,642	ANG224
ASST DIR, CMNTY DVLPMNT	1.00	1.00	$12,537	$17,300	DNM204
CAPITAL PROJ MGR	0.80	0.80	$10,323	$14,245	DNG202
ECON DEVELOPMENT PROG ADMIN	1.00	1.00	$10,837	$14,954	GNG211
ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	$10,837	$14,954	GNG211
PROGRAM ADMINISTRATOR	3.00	3.00	$7,703	$10,633	ANG208
ECONOMIC DEVELOPMENT TOTAL	**7.80**	**7.80**			
PROGRAM MANAGER	2.34	2.34	$7,703	$10,633	ANG208
PLANNING MGR	1.00	1.00	$11,377	$15,697	DNG213
ENVIRONMENTAL STEWARDSHIP INITIATIVE TOTAL	**3.34**	**3.34**			
ASST DIR, CMNTY DVLPMNT	1.00	1.00	$12,537	$17,300	DNM204

HOUSING COMM SVC/OPERATING TOTAL	**1.00**	**1.00**			
COMMNTY SVCS SUPV	2.00	2.00	$8,083	$11,155	RNG204
MINI CITY HALL TOTAL	**2.00**	**2.00**			
CAPITAL PROJ COORD	0.80	0.80	$8,491	$11,713	DNG201
STARTUP 425 ADMINISTRATION TOTAL	**0.80**	**0.80**			
ASST DIR, CMNTY DVLPMNT	1.00	1.00	$12,537	$17,300	DNM204
CAPITAL PROJ COORD	1.00	1.00	$8,491	$11,713	DNG201
COMMNTY RELATNS COORD	2.80	2.80	$7,703	$10,633	GNG201
NEIGHBRHD PROG MGR	1.00	1.00	$8,916	$12,306	GNG209
OUTREACH TOTAL	**5.80**	**5.80**			
ASSOC PLANNER	2.00	2.00	$7,703	$10,633	DNG211
ASST DIR, CMNTY DVLPMNT	1.00	1.00	$12,537	$17,300	DNM204
PLANNING MGR	2.00	2.00	$11,377	$15,697	DNG213
SR PLANNER	4.00	4.00	$8,916	$12,306	DNG212
PLANNING AND INITIATIVES TOTAL	**9.00**	**9.00**			
COMMUNITY DEVELOPMENT TOTAL	**54.54**	**54.54**			
DEVELOPMENT SERVICES					
CODE COMP OFFCR	4.00	4.00	$7,340	$10,128	JNG301
CODE COMP SUPV	1.00	1.00	$8,491	$11,713	JNG201
SR CODE COMPLIANCE OFFICER	1.00	1.00	$8,123	$11,211	JAX302
CODE COMP TECH	0.58	1.00	$8,123	$11,211	JAX302
CODE COMPLIANCE TOTAL	**6.58**	**7.00**			
ASST DIR, DEVELOPMENT SERVICES	1.00	1.00	$12,537	$17,300	DNM203
PLANNING MANAGER	1.00	1.00	$11,377	$15,697	DNG213
SENIOR PLANNER	4.00	4.00	$8,916	$12,306	DNG212
POLICY & CODE TOTAL	**6.00**	**6.00**			
DEVELOPMENT SERVICES TOTAL	**12.58**	**13.00**			
FINANCE & ASSET MANAGEMENT					

FINANCIAL ANALYST	1.00	1.00	$6,985	$9,642	BNG212
SENIOR FINANCIAL ANALYST	2.00	2.00	$7,703	$10,633	BNG208
ACCOUNTING TOTAL	**3.00**	**3.00**			
ASST MGR, FIN AND ASSET MGMT	1.00	1.00	$8,916	$12,306	BNG218
SENIOR ACCOUNTING ASSOCIATE	3.00	3.00	$5,737	$7,915	BNG502
ACCOUNTS PAYABLE TOTAL	**4.00**	**4.00**			
Sr Acctg Assoc	1.00	1.00	$5,737	$7,915	BNG502
ACCOUNTS RECEVIABLE TOTAL	**1.00**	**1.00**			
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
SR ACCOUNTING ASSOCIATE	1.00	1.00	$5,737	$7,915	BNG502
APPRENTICESHIP/WMBE PRG TOTAL	**2.00**	**2.00**			
Asst Dir, Fin and Asset Mgmt	1.00	1.00	$12,537	$17,300	BNM202
Asset Management Total	**1.00**	**1.00**			
Budget Division Manager	1.00	1.00	$11,377	$15,697	BNG217
Budget & Financial Plng TOTAL	**1.00**	**1.00**			
BUDGET DIVISION MANAGER	1.00	1.00	$11,377	$15,697	BNG217
IT BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240
PERF & PROCESS IMPRMNT ANALYST	1.00	1.00	$7,340	$10,128	GNG215
BUSINESS INTELLIGENCE Total	**3.00**	**3.00**			
Financial Analyst	1.00	1.00	$6,985	$9,642	BNG212
Business Expense Services Total	**1.00**	**1.00**			
Sr Financial Analyst	2.00	2.00	$7,703	$10,633	BNG208
Financial Analyst	2.00	2.00	$6,985	$9,642	BNG212
Business License & Audit Total	**4.00**	**4.00**			
Manager 2, Info Tech	1.00	1.00	$11,943	$16,485	ING256
Budget, Perf & Improvement Total	**1.00**	**1.00**			
BUSINESS SYSTEMS MANAGER	1.00	1.00	$11,377	$15,697	ING252
TECHNOLOGY BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240

PROJECT MGR, BUSINESS TECH	1.00	1.00	$9,358	$12,917	ING254
BUSINESS SYSTEMS TOTAL	**3.00**	**3.00**			
ASST MGR, FIN AND ASSET MGMT	1.00	1.00	$8,916	$12,306	BNG218
Financial Analyst	2.00	2.00	$6,985	$9,642	BNG212
CASH MANAGEMENT TOTAL	**3.00**	**3.00**			
Risk Mgmnt Spec	2.00	2.00	$7,340	$10,128	LNG206
Claims & Insurance Total	**2.00**	**2.00**			
Sr Business Process Analyst	1.00	1.00	$8,916	$12,306	ING258
PROJECT MANAGER, BUSINESS TECH	1.00	1.00	$9,358	$12,917	ING254
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
Continous Improvement Total	**3.00**	**3.00**			
DIRECTOR, FINANCE AND ASSET MANAGEMENT	1.00	1.00	$16,724	$23,418	BNE102
DIRECTOR'S OFFICE TOTAL	**1.00**	**1.00**			
Sr Budget Analyst	2.00	2.00	$8,916	$12,306	BNG204
Mgr, Long Rng Cap Plng & Ig A	1.00	1.00	$10,837	$14,954	BNG215
Econ Analysis & Modeling TOTAL	**3.00**	**3.00**			
Budget Analyst	1.00	1.00	$7,340	$10,128	BNG203
Sr Budget Analyst	1.00	1.00	$8,916	$12,306	BNG204
Mgr, Long Rng Cap Plng & Ig A	1.00	1.00	$10,837	$14,954	BNG215
Exp Analysis & Modeling TOTAL	**3.00**	**3.00**			
Fiscal Mgr	1.00	1.00	$10,837	$14,954	BNG210
Sr Budget Analyst	2.50	2.50	$8,916	$12,306	BNG204
FAM Business Support TOTAL	**3.50**	**3.50**			
Sr Budget Analyst	3.00	3.00	$8,916	$12,306	BNG204
MGR, FINANCE AND ASSET MGMT	0.75	1.00			
Fin Analysis & Bus Partnering TOTAL	**3.75**	**4.00**			
Asst Dir, Fin and Asset Mgmt	1.00	1.00	$12,537	$17,300	BNM202
MANAGER, FIN AND ASSET MGMT	4.00	4.00	$10,837	$14,954	BNG219
RISK MANAGER	1.00	1.00	$10,837	$14,954	LNG208

Financial Operations TOTAL	**6.00**	**6.00**			
FACILITIES MGR	1.00	1.00	$10,837	$14,954	MNG201
FACILITIES OPERATIONS SUPT	1.00	1.00	$7,703	$10,633	MNG210
Structrl Maint Spec 2	1.00	1.00	$6,537	$8,221	MRB708
FACILITIES OPS SPEC	7.75	8.00	$6,985	$9,642	MNG701
PROGRAM ADMINISTRATOR	1.75	2.00	$7,703	$10,633	ANG208
Facility Operations TOTAL	**12.50**	**13.00**			
BUSINESS MGR	1.00	1.00	$10,837	$14,954	BNG205
Client Services TOTAL	**1.00**	**1.00**			
ASST DIR, FIN AND ASSET MGMT	0.50	0.50	$12,537	$17,300	BNM202
Facility Operations & Plng TOTAL	**0.50**	**0.50**			
FACILITIES PLANNING COORD	1.00	1.00	$7,703	$10,633	DNG204
Facility Plng & Delivery TOTAL	**1.00**	**1.00**			
Mgr, Finance and Asset Mgmt	1.00	1.00	$10,837	$14,954	BNG219
Investment & Debt TOTAL	**1.00**	**1.00**			
FACILITIES PLANNG MGR	1.00	1.00	$9,827	$13,564	DNG206
LONG-RANGE MUNICIPAL PLANNING TOTAL	**1.00**	**1.00**			
Asst Dir, Fin and Asset Mgmt	0.50	0.50	$12,537	$17,300	BNM202
Municipal Plng & Delivery TOTAL	**0.50**	**0.50**			
Facilities Planng Mgr	1.00	1.00	$9,827	$13,564	DNG206
PROGRAM MANAGER	1.00	1.00			
Municipal Sustainability TOTAL	**2.00**	**2.00**			
Sr Financial Analyst	1.00	1.00	$7,703	$10,633	BNG208
Revenue Administration TOTAL	**1.00**	**1.00**			

FINANCE & ASSET MANAGEMENT CONTINUED…

PERFORMANCE & OUTREACH COORD	1.00	1.00	$8,916	$12,306	BNG213
Performance Management TOTAL	**1.00**	**1.00**			

BUYER	5.00	5.00	$6,330	$8,738	BNG503
PROCUREMENT SPECIALIST	1.75	2.00	$6,330	$8,738	BNG504
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
PROCUREMENT SERVICES TOTAL	**7.75**	**8.00**			
BUSINESS MANAGER	0.75	0.75	$10,837	$14,954	BNG205
REAL PROPERTY AGENT	1.15	1.15	$7,340	$10,128	DNG215
SENIOR REAL PROPERTY AGENT	2.00	2.00	$8,491	$11,713	DNG216
REAL PROPERTY TOTAL	**3.90**	**3.90**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
PROGRAM ADMINISTRATOR	0.50	0.50	$7,703	$10,633	ANG208
RIDESHARE PROGRAM TOTAL	**1.50**	**1.50**			
Risk Management Specialist	2.00	2.00	$7,340	$10,128	LNG206
RISK MANAGEMENT TOTAL	**2.00**	**2.00**			
Admin Asst	5.00	5.00	$5,737	$7,915	ANG601
Admin Svcs Supv	1.00	1.00	$7,703	$10,633	ANG202
Service Delivery TOTAL	**6.00**	**6.00**			
PROFESSIONAL LAND SURVEYOR	2.05	2.05	$9,358	$12,917	ENG304
SURVEY MANAGER	0.75	0.75	$10,837	$14,954	ENG210
SURVEYOR 2	1.10	1.10	$7,340	$10,128	ENG306
SURVEYOR 3	1.70	1.70	$8,083	$11,155	ENG307
SURVEY TOTAL	**5.60**	**5.60**			
ASST MGR, FIN AND ASSET MGMT	1.00	1.00	$8,916	$12,306	BNG218
FINANCIAL ANALYST	1.00	1.00	$6,985	$9,642	BNG212
SR ACCOUNTING ASSOCIATE	3.00	3.00	$5,737	$7,915	BNG502
TAX TOTAL	**5.00**	**5.00**			
PROGRAM ADMINISTRATOR	2.50	2.50	$5,737	$7,915	ANG601
TENANT SERVICES TOTAL	**2.50**	**2.50**			
RISK MANAGEMENT SPECIALIST	**1.00**	**1.00**	$7,340	$10,128	LNG206
Risk Manager					

WORKER'S COMPENSATION TOTAL	**1.00**	**1.00**			
FINANCE AND ASSET MANAGEMENT TOTAL	**109.00**	**110.00**			
FIRE					
ADMINISTRATIVE ASSISTANT	1.00	1.00	$5,737	$7,915	ANG601
ADMINISTRATIVE SERVICES SUPERVISOR	1.00	1.00	$7,703	$10,633	ANG202
BUSINESS SYSTEMS MANAGER	1.00	1.00	$11,377	$15,697	ING252
DEPUTY FIRE CHIEF	1.80	1.80	$15,795	$21,797	FNM201
FIRE CHIEF	1.00	1.00	$18,398	$25,755	FNE101
FISCAL MANAGER	0.65	0.65	$10,837	$14,954	BNG210
SENIOR ADMINISTRATIVE ASSISTANT	1.60	1.60	$6,330	$8,738	ANG602
SENIOR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	$8,916	$12,306	ING258
ADMINISTRATION TOTAL	**10.05**	**10.05**			
DEPUTY FIRE CHIEF	0.20	0.20	$15,795	$21,797	FNM201
FACILITIES OPERATIONS SPECIALIST	0.20	0.20	$6,985	$9,642	MNG701
ADMIN ASST	0.20	0.20	$5,737	$7,915	ANG601
FIRE BATTALION CHIEF	1.80	1.80	$15,799	$15,799	FNL201
FIRE CAPTAIN	0.50	0.50	$13,343	$14,169	FRF201
FIRE CAPTAIN (MSO)	1.00	1.00	$14,677	$15,586	FRF202
FIRE LIEUTENANT	0.50	0.50	$12,130	$12,881	FRF404
FIRE LIEUTENANT (MSO)	3.00	3.00	$13,343	$14,169	FRF405
FIRE FIGHTER/PARAMEDIC	24.25	24.25	$11,370	$12,854	FRF403
FIRE FIGHTER/PARAMEDIC (ADMIN)	0.93	0.93	$14,139	$14,139	FRN404
FIRE FIGHTER	12.16	12.16	$8,586	$10,916	FRF401
FISCAL MANAGER	0.35	0.35	$10,837	$14,954	BNG210
PROGRAM ANALYST	0.50	0.50	$6,985	$9,642	ANG224
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	$6,330	$8,738	ANG602
ADVANCED LIFE SUPPORT TOTAL	**46.59**	**46.59**			
FIRE BATTALION CHIEF - PLATOON	1.20	1.20	$15,799	$15,799	FNL201
FIRE BATTALION CHIEF - ADMINISTRATIVE	0.50	0.50	$17,142	$17,142	FNU201
FIRE CAPTAIN (ADMINISTRATIVE)	0.50	0.50	$14,677	$15,586	FRN201

FIRE CAPTAIN	5.50	5.50	$13,343	$14,169	FRF201
FIRE FIGHTER	44.50	44.50	$8,586	$10,916	FRF401
FIRE LIEUTENANT	11.00	11.00	$12,130	$12,881	FRF404
FIRE LIEUTENANT (MSO)	0.50	0.50	$13,343	$14,169	FRF405
FIRE LIEUTENANT (ADMINISTRATIVE)	0.50	0.50	$13,343	$14,169	FRN401
FIREF/PARAMEDIC (ADMIN)	1.07	1.07	$14,139	$14,139	FRN404
FIRE FIGHTER/ENGINEER	21.00	21.00	$10,332	$11,680	FRF402
FIRE FIGHTER/PARAMEDIC	2.92	2.92	$11,370	$12,854	FRF403
PROGRAM ANALYST	0.50	0.50	$6,985	$9,642	ANG224
SENIOR ADMINISTRATIVE ASSISTANT	0.20	0.20	$6,330	$8,738	ANG602
SYSTEMS ANALYST	1.00	1.00	$8,916	$12,306	ING211
BASIC LIFE SUPPORT TOTAL	**90.89**	**90.89**			
FIRE CONTINUED…					
MANAGER, HUMAN SERVICES	1.00	1.00	$9,827	$13,564	DNG234
BELLEVUE FIRE CARES TOTAL	**1.00**	**1.00**			
ADMIN ASST	1.25	1.50	$5,737	$7,915	ANG601
COORDNIATOR, CARES PRACTICUM	1.00	1.00	$8,491	$11,713	GNG219
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
CRISIS RESPONSE SOCIAL WORKER	4.00	4.00	$7,703	$10,633	GNG221
CARES MIH TOTAL	**7.25**	**7.50**			
CRISIS RESPONSE SOCIAL WORKER	6.00	6.00	$7,703	$10,633	GNG221
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
SUPERVISOR, CRISIS RESPONSE	2.00	2.00	$8,491	$11,713	GNG222
COMMUNITY CRISIS ASSISTANCE TOTAL	**9.00**	**9.00**			
EMERG PREP MGR	1.00	1.00	$11,377	$15,697	GNG203
PROGRAM ADMINISTRATOR	0.56	0.56	$7,703	$10,633	ANG208
EMERGENCY MANAGEMENT TOTAL	**1.56**	**1.56**			
FIRE ED COORDINATOR	1.00	1.00	$6,802	$9,116	GRK202
FIRE PUBLIC INFO OFFICER	1.00	1.00	$7,917	$10,610	GRK201
FIRE COMMUNITY OUTREACH TOTAL	**2.00**	**2.00**			
ADMINISTRATIVE ASSISTANT	0.50	0.50	$5,737	$7,915	ANG601

ANALYST, PROGRAM	1.00	1.00	$6,985	$9,642	ANG224
ASST DIR, FIRE MARSHAL	1.00	1.00	$12,537	$17,300	FNM202
ASSISTANT FIRE MARSHAL	2.00	2.00	$9,153	$12,266	FRK201
FIRE PLAN REVIEWER	1.00	1.00	$8,717	$11,682	ERK202
FIRE PREVENTION OFFICER	14.00	15.00	$7,663	$9,948	FRK303
FIRE PREVENTION TOTAL	**19.50**	**20.50**			
FACILITIES OPS SPEC	1.55	1.80	$6,985	$9,642	MNG701
PROCURMENT SPEC	1.00	1.00	$6,330	$8,738	BNG504
SUPPLY & MAINTENANCE TOTAL	**2.55**	**2.80**			
FIRE BATTALION CHIEF - PLATOON	3.00	3.00	$15,799	$15,799	FNL201
FIRE BATTALION CHIEF - ADMINISTRATIVE	1.50	1.50	$17,142	$17,142	FNU201
FIRE CAPTAIN (ADMINISTRATIVE)	0.50	0.50	$14,677	$15,586	FRN201
FIRE CAPTAIN	5.00	5.00	$13,343	$14,169	FRF201
FIRE LIEUTENANT	10.50	10.50	$12,130	$12,881	FRF404
FIRE LIEUTENANT (ADMIN)	1.50	1.50	$13,343	$14,169	FRN401
FIRE LIEUTENANT (MSO)	0.50	0.50	$13,343	$14,169	FRF405
FIRE FIGHTER/ENGINEER	21.14	21.14	$10,332	$11,680	FRF402
FIRE FIGHTER/PARAMEDIC	4.25	4.25	$11,370	$12,854	FRF403
FIRE FIGHTER	44.78	44.78	$8,586	$10,916	FRF401
SUPPRESSION TOTAL	**92.67**	**92.67**			
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
FIRE LIEUTENANT	1.00	1.00	$12,130	$12,881	FRF404
FIRE BATTALION CHIEF - ADMINISTRATIVE	1.00	1.00	$17,142	$17,142	FNU201
FIRE CAPTAIN (ADMINISTRATIVE)	1.00	1.00	$14,677	$15,586	FRN201
TRAINING TOTAL	**4.00**	**4.00**			
FROZEN FTE					
FIRE TOTAL	**287.06**	**288.56**			
HUMAN RESOURCES					
Assistant Director, City Manager's Office	1.00	1.00	$12,537	$17,300	ANM203
COMMNTY RELATNS COORD	1.00	1.00	$7,703	$10,633	GNG201
Program Manager	1.00	1.00	$8,916	$12,306	ANG209

Diversity, Inclusion & Outreach Administrator	2.00	2.00	$8,491	$11,713	ANG222
DIVERSITY ADVANTAGE TEAM	**5.00**	**5.00**			
Acctg Supv	1.00	1.00	$8,083	$11,155	BNG202
Financial Analyst	3.00	3.00	$6,985	$9,642	BNG212
PAYROLL TOTAL	**4.00**	**4.00**			
Asst Dir, Human Resources	0.90	0.90	$12,537	$17,300	HNM201
HR Analyst	1.75	2.00	$7,340	$10,128	HNG203
HR MANAGER	0.75	1.00	$10,837	$14,954	HNG210
Program Administrator, HR	2.00	2.00	$7,703	$10,633	HNG211
Sr HR Analyst	1.00	1.00	$8,491	$11,713	HNG206
WORKFORCE BENEFITS AND SYSTEMS TOTAL	**6.40**	**6.90**			
DIR, HUMAN RESOURCES	0.10	0.10	$15,210	$21,293	HNE101
HR ANALYST	0.80	0.80	$7,340	$10,128	HNG203
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
MEDICAL & ADMIN TOTAL	**1.90**	**1.90**			
Asst Dir, Human Resources	1.00	1.00	$12,537	$17,300	HNM201
HR Analyst	1.00	1.00	$7,340	$10,128	ING201
HR Manager	2.00	2.00	$7,340	$10,128	HNG203
Sr HR Analyst	5.75	6.00	$10,837	$14,954	HNG210
Workforce Relations and Compensation TOTAL	**9.75**	**10.00**			
DIR, HUMAN RESOURCES	1.00	1.00	$15,210	$21,293	HNE101
SR ADMIN ASST	2.00	2.00	$6,330	$8,738	ANG602
WORKFORCE ADMINISTRATION TOTAL	**3.00**	**3.00**			
Asst Dir, Human Resources	1.00	1.00	$12,537	$17,300	HNM201
HR Analyst	3.00	3.00	$7,340	$10,128	HNG203
HR MANAGER	1.00	1.00	$10,837	$14,954	HNG210
Program Administrator, HR	1.00	1.00	$7,703	$10,633	HNG211
Program Manager	1.00	1.00	$8,916	$12,306	ANG209
WORKFORCE DEVELOPMENT TOTAL	**7.00**	**7.00**			
HUMAN RESOURCES TOTAL	**37.05**	**37.80**			

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY MANAGER	1.00	1.00	$12,537	$17,300	ING208
INFO TECH SUPV	1.00	1.00	$11,377	$15,697	ING209
IT APPLICATION DEVELOPER 3	2.00	2.00	$10,837	$14,954	ING221
IT SYSTEMS ANALYST 2	4.75	5.00	$8,916	$12,306	ING227
IT SYSTEMS ANALYST 3	3.75	4.00	$10,323	$14,245	ING226
IT SYSTEMS ANALYST 4B	1.00	1.00	$11,943	$16,485	ING224
IT NETWORK/SYSTEM ADMINISTRATOR 4B	1.00	1.00	$11,943	$16,485	ING229
APPLICATIONS AND INSIGHTS TOTAL	**14.50**	**15.00**			
ASST DIR, INFORMATION TECHNOLOGY	2.00	2.00	$13,537	$18,681	INM201
CHIEF INFORMATION OFFICER	1.00	1.00	$16,724	$23,418	INE101
CONTRACT ADMINISTRATOR	1.00	1.00	$7,340	$10,128	ANG203
MANAGER 1, INFO TECH	1.00	1.00	$11,377	$15,697	ING255
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	$6,330	$8,738	ANG602
SENIOR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
BUSINESS OPERATIONS TOTAL	**7.00**	**7.00**			
INFO TECH SUPV	1.00	1.00	$11,377	$15,697	ING209
IT END USER SUPPORT 1	2.00	2.00	$6,330	$8,738	ING305
IT END USER SUPPORT 2	4.00	4.00	$7,340	$10,128	ING304
IT END USER SUPPORT 3	1.75	2.00	$8,491	$11,713	ING237
IT END USER SUPPORT 4A	1.00	1.00	$9,827	$13,564	ING236
CTS - HELP/SERVICE DESK TOTAL	**9.75**	**10.00**			
IT CONTENT DEV/MULTIMEDIA 3	2.00	2.00	$7,703	$10,633	ING250
IT PROJECT MANAGER 3	1.00	1.00	$10,837	$14,954	ING243
MANAGER 1, INFO TECH	1.00	1.00	$11,377	$15,697	ING255
DESIGN AND EXPERIENCE TOTAL	**4.00**	**4.00**			
EXEC DIR, ECITY GOV ALLIANCE	1.00	1.00	$12,537	$17,300	INM202
E-GOV ALL - OPERATIONS TOTAL	**1.00**	**1.00**			
IT APPLICATION DEVELOPER 3	4.00	4.00	$10,837	$14,954	ING221
MANAGER 2, INFO TECH	1.00	1.00	$11,943	$16,485	ING256
IT BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240

TECHNOLOGY BUSINESS ANALYST 2	1.00	1.00	$7,703	$10,633	ING241
TECHNOLOGY BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240
E-GOV SERVICE DELIVERY TOTAL	**8.00**	**8.00**			
TECHNOLOGY BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240
IT GEOGRAPHIC INFORMATION SYSTEMS 3	2.00	2.00	$8,916	$12,306	ING247
IT BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240
IT GEOGRAPHIC INFORMATION SYSTEMS 2	1.00	1.00	$7,703	$10,633	ING248
MANAGER 2, INFO TECH	1.00	1.00	$11,943	$16,485	ING256
GEOSPATIAL TECHNOLOGY SERVICES TOTAL	**6.00**	**6.00**			
INFORMATION TECHNOLOGY CONTINUED…					
INFORMATION TECHNOLOGY MANAGER	1.00	1.00	$12,537	$17,300	ING208
IT DATABASE ADMINSTRATOR 2	1.00	1.00	$9,358	$12,917	ING234
IT END USER SUPPORT 2	1.00	1.00	$7,340	$10,128	ING304
IT END USER SUPPORT 3	1.00	1.00	$8,491	$11,713	ING237
IT NETWORK/SYSTEM ADMINISTRATOR 2	2.00	2.00	$8,083	$11,155	ING232
IT NETWORK/SYSTEM ADMINISTRATOR 3	2.00	2.00	$9,827	$13,564	ING231
IT NETWORK/SYSTEM ADMINISTRATOR 4B	2.00	2.00	$11,943	$16,485	ING229
IT SECURITY SOLUTIONS ARCHITECT	1.00	1.00	$10,837	$14,954	ING253
NETWORK SERVICES TOTAL	**11.00**	**11.00**			
INFO TECH MGR	1.00	1.00	$12,537	$17,300	ING208
IT SYSTEMS ANALYST 3	1.00	1.00	$10,323	$14,245	ING226
MANAGER 2, INFO TECH	1.00	1.00	$11,943	$16,485	ING256
IT PROJECT MANAGER 3	4.00	4.00	$10,837	$14,954	ING243
PROJECT MANAGEMENT OFFICE TOTAL	**7.00**	**7.00**			
INFORMATION TECHNOLOGY TOTAL	**68.25**	**69.00**			
PARKS & COMMUNITY SERVICES					
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
FACILITIES OPERATIONS SUPT	1.00	1.00	$7,703	$10,633	MNG210
PARKS & COMMUNITY SVCS MGR	1.00	1.00	$9,358	$12,917	RNG208

RECREATION SUPERVISOR	1.00	1.00	$7,703	$10,633	RNG210
AQUATICS TOTAL	**5.00**	**5.00**			
COMMUNITY SERVICES SUPERVISOR	1.00	1.00	$8,083	$11,155	RNG204
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
RECREATION PROGRAM COORDINATOR	1.00	1.00	$6,985	$9,642	RNG209
SKILLED WORKER	2.00	2.00	$6,087	$7,650	MRB706
BELLEVUE BOTANICAL GARDEN TOTAL	**6.00**	**6.00**			
ACCTG ASSOC	1.00	1.00	$5,197	$7,171	BNG501
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
PROBATION DIV ASST MGR	1.00	1.00	$8,491	$11,713	SNG202
PROBATION MGR	1.00	1.00	$10,323	$14,245	SNG203
PROBATION OFFCR	3.00	3.00	$7,340	$10,128	SNG204
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
SR OFFICE ASST	1.00	1.00	$5,197	$7,171	ANG606
BELLEVUE PROBATION SERVICES TOTAL	**9.00**	**9.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMNTY SVCS PRG COORD	2.00	2.00	$7,340	$10,128	RNG203
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
BELLEVUE YOUTH THEATRE TOTAL	**4.00**	**4.00**			
ACCOUNTING ASSOCIATE	1.00	1.00	$5,197	$7,171	BNG501
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
CONTRACT ADMINISTRATOR	2.00	2.00	$7,340	$10,128	ANG203
FACILITIES OPERATIONS SPECIALIST	2.00	2.00	$6,985	$9,642	MNG701
PARKS RESOURCE MANAGER	1.00	1.00	$10,837	$14,954	MNG205
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
STRUCTURAL MAINT SPEC 2	1.00	1.00	$6,537	$8,221	MRB708
BUILDING MAINT. & MGMT TOTAL	**9.00**	**9.00**			
CONTRACT ADMINSTR	1.00	1.00	$7,340	$10,128	ANG203
CITY FACILITY VEGETATION MGMT TOTAL	**1.00**	**1.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601

CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
LEAD WORKER	3.00	3.00	$6,537	$8,221	MRB702
SKILLED WORKER	6.00	6.00	$6,087	$7,650	MRB706
CITY SPORT FIELDS TOTAL	**11.00**	**11.00**			
ADMIN SVCS SUPV	1.00	1.00	$7,703	$10,633	ANG202
BUSINESS PROC ANALYST	1.00	1.00	$7,340	$10,128	ING201
PARKS & COMMUNITY SVCS MGR	2.00	2.00	$9,358	$12,917	RNG208
PARKS MARKETING COORDINATOR	1.00	1.00	$8,083	$11,155	RNG213
COMM CTR CUST SVC, OTRCH SUPP. TOTAL	**5.00**	**5.00**			
PARKS CONTINUED…					
CREW LEADER	2.00	2.00	$7,215	$9,062	MRB701
LEAD WORKER	4.00	4.00	$6,537	$8,221	MRB702
PARKS RESOURCE MGR	1.00	1.00	$10,837	$14,954	MNG205
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
SKILLED WORKER	13.00	13.00	$6,087	$7,650	MRB706
COMMUNITY PARKS TOTAL	**22.00**	**22.00**			
ADMINISTRATIVE ASSISTANT	1.00	1.00	$5,737	$7,915	ANG601
COMMNTY SVCS PRG COORD	2.00	2.00	$7,340	$10,128	RNG203
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
CROSSROADS COMMUNITY CENTER TOTAL	**4.00**	**4.00**			
PROBATION OFFCR	0.75	1.00	$7,340	$10,128	SNG204
ELECTRNIC HOME DETN COORD	3.00	3.00	$7,703	$10,633	SNG201
ELECTRONIC HOME DETENTION TOTAL	**3.75**	**4.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMUNITY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
REC PROGRAM COORDINATOR	1.00	1.00	$6,985	$9,642	RNG209
SR OFFICE ASST	1.00	1.00	$5,197	$7,171	ANG606
FACILITIES TOTAL	**4.00**	**4.00**			
CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
GOLF CSE MAINT SUPT	1.00	1.00	$7,703	$10,633	MNG202

MECHANICAL SVCS TECH	1.00	1.00	$7,579	$9,353	MRB715
SKILLED WORKER	3.00	3.00	$6,087	$7,650	MRB706
GOLF-MUNICIPAL TOTAL	**6.00**	**6.00**			
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
LEAD WORKER	1.00	1.00	$6,537	$8,221	MRB702
SKILLED WORKER	4.00	4.00	$6,087	$7,650	MRB706
GREENWAYS & TRAILS TOTAL	**6.00**	**6.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
REC PROGRAM COORDINATOR	1.00	1.00	$6,985	$9,642	RNG209
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
HIGHLAND CTR - DISABILITY PRGM TOTAL	**4.00**	**4.00**			
HUMAN SERVICES COORDINATOR	2.00	2.00	$7,340	$10,128	DNG207
HUMAN SERVICES COORDINATOR, SENIOR	1.00	1.00	$8,491	$11,713	DNG235
HUMAN SERVICES MANAGER	1.00	1.00	$6,773	$9,346	DNG208
SENIOR ADMINISTRATIVE ASSISTANT	2.00	2.00	$6,330	$8,738	ANG602
HUMAN SERVICES TOTAL	**6.00**	**6.00**			
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
REC PROG COORD	1.00	1.00	$6,985	$9,642	RNG209
REC PROG TECH	1.00	1.00	$5,197	$7,171	RNG303
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
KELSEY CREEK LIVING FARM TOTAL	**5.00**	**5.00**			
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
LEAD WORKER	1.00	1.00	$6,537	$8,221	MRB702
PARK RANGER	3.00	3.00	$6,649	$9,172	RNG207
SKILLED WORKER	1.00	1.00	$6,087	$7,650	MRB706
NATURE PRKS, RNGERS & VISIT CT TOTAL	**6.00**	**6.00**			
PARKS CONTINUED…					
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
LEAD WORKER	1.00	1.00	$6,537	$8,221	MRB702

PARKS RESOURCE MGR	1.00	1.00	$10,837	$14,954	MNG205
SKILLED WORKER	2.00	2.00	$6,087	$7,650	MRB706
SR ENG TECH	1.00	1.00	$7,703	$10,633	ENG208
NATURE SPACE & FOREST MGMT TOTAL	**6.00**	**6.00**			
CONTRACT ADMINSTR	1.00	1.00	$7,340	$10,128	ANG203
NEIGHBORHOOD PARKS TOTAL	**1.00**	**1.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
REC CENTER COORDINATOR	1.00	1.00	$6,029	$8,322	RNG211
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
NORTH BELLEVUE COMMUNITY CTR TOTAL	**4.00**	**4.00**			
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
REC PROG COORD	1.00	1.00	$6,985	$9,642	RNG209
NORTHWEST ARTS CENTER TOTAL	**3.00**	**3.00**			
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
OUTDOOR RECREATION TOTAL	**1.00**	**1.00**			
CAPITAL PROJ COORD	2.40	2.40	$8,491	$11,713	DNG201
CAPITAL PROJ MGR	0.50	0.50	$10,323	$14,245	DNG202
CONTRACT ADMINSTR	1.00	1.00	$7,340	$10,128	ANG203
PARKS PLANNING AND DVLPT MGR	0.25	0.25	$10,837	$14,954	RNG212
PARKS PROPERTY & ACQUISITIONS MANAGER	0.50	0.50	$10,837	$14,954	ANG221
SR PLANNER	2.00	2.00	$8,916	$12,306	DNG212
PARK PLANNING DEVEL & PROJ MGT TOTAL	**6.65**	**6.65**			
ASST DIR, PARKS & COMMUNITY SERVICES	3.00	3.00	$12,537	$17,300	RNM201
BUSINESS SYSTEMS MANAGER	1.00	1.00	$11,377	$15,697	ING252
DEPUTY DIR, PARKS & COMMUNITY SERVICES	1.00	1.00	$14,626	$20,186	RNM202
DIRECTOR, PARKS & COMMUNITY SERVICES	1.00	1.00	$16,724	$23,418	RNE101
FISCAL MANAGER	1.00	1.00	$10,837	$14,954	BNG210
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
SENIOR ACCOUNTING ASSOCIATE	2.00	2.00	$5,737	$7,915	BNG502

SENIOR ADMINISTRATIVE ASSISTANT	2.00	2.00	$6,330	$8,738	ANG602
SENIOR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
PARKS & COMM SVCS MGMT & SUPP TOTAL	**13.00**	**13.00**			
CONTRACT ADMINISTRATOR	1.00	1.00	$7,340	$10,128	ANG203
LEAD MAINTENACE WORKER, JANITORIAL	1.00	1.00	$6,537	$8,221	MRB811
MAINTENANCE WORKER, JANITORIAL	8.00	8.00	$5,336	$6,704	MRB814
OPERATIONS SUPERVISOR	1.00	1.00	$7,340	$10,128	MNG204
PARKS CUSTODIAL TOTAL	**11.00**	**11.00**			
OPS SUPV	1.00	1.00	$7,340	$10,128	MNG204
STRUCTRL MAINT SPEC 2	5.00	5.00	$6,537	$8,221	MRB708
TECHNICAL SPEC	2.00	2.00	$7,172	$9,031	MRB709
PLAYGROUND, SKATE & SPORTS COURT SAFETY TOTA	**8.00**	**8.00**			
PARKS CONTINUED…					
REC PROG COORD	1.00	1.00	$6,985	$9,642	RNG209
SKATE PARK TOTAL	**1.00**	**1.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
REC CENTER COORDINATOR	1.00	1.00	$6,029	$8,322	RNG211
SOUTH BELLEVUE COMMUNITY CTR TOTAL	**5.00**	**5.00**			
COMMUNITY SERVICES SUPERVISOR	1.00	1.00	$8,083	$11,155	RNG204
CONTRACT ADMINISTRATOR	2.00	2.00	$7,340	$10,128	ANG203
LEAD WORKER - PROGRAMS	1.00	1.00	$6,756	$8,467	MRB710
SKILLED WORKER	1.00	1.00	$6,087	$7,650	MRB706
SENIOR ENGINEERING TECHNICIAN	1.00	1.00	$7,703	$10,633	ENG208
STREET TREE, LDSCP & VEGT MGMT TOTAL	**6.00**	**6.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
Community Svcs Supv	1.00	1.00	$8,083	$11,155	RNG204
REC PROGRAM COORDINATOR	1.00	1.00	$6,985	$9,642	RNG209
TENNIS CENTER TOTAL	**3.00**	**3.00**			

TECHNICAL SPEC	2.00	2.00	$7,172	$9,031	MRB709
WATER CONSERVATION/IRRIGATION TOTAL	**2.00**	**2.00**			
COMMNTY SVCS PRG COORD	3.00	3.00	$7,340	$10,128	RNG203
YOUTH DEVELOPMENT TOTAL	**3.00**	**3.00**			
COMMNTY SVCS PRG COORD	1.00	1.00	$7,340	$10,128	RNG203
COMMNTY SVCS SUPV	1.00	1.00	$8,083	$11,155	RNG204
REC PROG COORD	1.00	1.00	$6,985	$9,642	RNG209
YOUTH HEALTH & FITNESS TOTAL	**3.00**	**3.00**			
PARKS & COMMUNITY SERVICES TOTAL	**192.40**	**192.65**			
POLICE					
ASSISTANT POLICE CHIEF	2.00	2.00	$15,795	$21,797	PNM201
BUDGET ANALYST	1.00	1.00	$7,340	$10,128	BNG203
CHIEF OF POLICE	1.00	1.00	$18,398	$25,755	PNE101
DEPARTMENT PUBLIC INFORMATION OFFICER	1.00	1.00	$8,491	$11,713	GNG205
FISCAL MANAGER	1.00	1.00	$10,837	$14,954	BNG210
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	$6,330	$8,738	ANG602
ADMINISTRATION TOTAL	**8.00**	**8.00**			
POLICE CORPORAL	1.00	1.00	$11,554	$11,554	PRP403
POLICE OFFICER	9.00	9.00	$8,355	$10,700	PRP402
POLICE SERGEANT	1.00	1.00	$12,237	$12,798	PRP401
COMMUNITY RESPONSE TEAM TOTAL	**11.00**	**11.00**			
POLICE OFFICER	5.00	5.00	$6,522	$8,353	PRP402
POLICE SERGEANT	1.00	1.00	$9,553	$9,991	PRP401
COMMUNITY CRISIS ASSISTANCE TEAM TOTAL	**6.00**	**6.00**			
CRIME PREVENTION COORDINATOR	1.00	1.00	$6,549	$8,357	PRD502
POLICE OFFICER	6.00	6.00	$8,355	$10,700	PRP402
POLICE SERGEANT	1.00	1.00	$12,237	$12,798	PRP401
POLICE VOLUNTEER PROGRAM COORD	1.00	1.00	$7,051	$8,999	PRD202

COMMUNITY SERVICES UNIT TOTAL	**9.00**	**9.00**			
POLICE SERGEANT	1.00	1.00	$12,237	$12,798	PRP401
POLICE SUPPORT OFFICER	4.00	4.00	$5,432	$6,913	PRD401
COURTS & CUSTODY TOTAL	**5.00**	**5.00**			
FORENSIC LAB MANAGER	1.00	1.00	$9,358	$12,917	PNG302
DV ADVOCATE	1.00	1.00	$6,549	$8,357	PRD628
POLICE CAPTAIN	2.00	2.00	$15,603	$15,603	PRJ201
POLICE CRIME ANALYST	1.00	1.00	$7,051	$8,999	PRD305
POLICE DATA ANALYST	1.00	1.00	$6,549	$8,357	PRD304
FORENSIC EVIDENCE TECH	1.00	1.00	$5,990	$7,645	PRD308
POLICE FORENSIC EXAMINER	1.00	1.00	$7,429	$9,480	PRD307
POLICE CORPORAL	5.00	5.00	$11,554	$11,554	PRP403
POLICE MAJOR	1.00	1.00	$16,851	$16,851	PRJ202
POLICE OFFICER	34.00	34.00	$8,355	$10,700	PRP402
POLICE SERGEANT	5.00	5.00	$12,237	$12,798	PRP401
POLICE SUPPORT ADMIN ASST	1.00	1.00	$5,990	$7,645	PRD623
INVESTIGATIONS TOTAL	**54.00**	**54.00**			
POLICE SERGEANT	3.00	3.00	$12,237	$12,798	PRP401
ADMIN ASST	0.75	1.00	$12,237	$12,798	PRP401
OFFICE OF ACCOUNTABILITY TOTAL	**3.75**	**4.00**			
POLICE CAPTAIN	3.00	3.00	$15,603	$15,603	PRJ201
POLICE CORPORAL	8.00	8.00	$11,554	$11,554	PRP403
POLICE MAJOR	1.00	1.00	$16,851	$16,851	PRJ202
POLICE OFFICER	64.00	64.00	$8,355	$10,700	PRP402
POLICE SERGEANT	10.00	10.00	$12,237	$12,798	PRP401
POLICE SUPPORT SR ACCTG ASSC	1.00	1.00	$5,990	$7,645	PRD501
PATROL TOTAL	**87.00**	**87.00**			

POLICE CONTINUED…

POLICE CAPTAIN	1.00	1.00	$15,603	$15,603	PRJ201
POLICE OFFICER	8.00	8.00	$8,355	$10,700	PRP402
POLICE SERGEANT	2.00	2.00	$12,237	$12,798	PRP401

POLICE SUPPORT ADMIN ASST	2.00	2.00	$5,990	$7,645	PRD623
PERSONNEL SERVICES TOTAL	**13.00**	**13.00**			
POLICE RECORDS DISCLOSURE SPEC	2.00	2.00	$5,990	$7,645	PRD503
POLICE BODY/DASH CAMERAS PROG TOTAL	**2.00**	**2.00**			
POLICE PROPERTY EVIDENCE TECH	3.00	3.00	$5,375	$6,859	PRD626
PROPERTY EVIDENCE SUPV	1.00	1.00	$6,985	$9,642	PNG301
PROPERTY & EVIDENCE TOTAL	**4.00**	**4.00**			
ADMINISTRATIVE SERVICES MANAGER	2.00	2.00	$11,377	$15,697	ANG201
LEAD POLICE SUPPORT SPECIALIST	2.00	2.00	$8,209	$8,209	PRD610
COURT LIAISON ADMIN	1.00	1.00	$5,990	$7,645	PRD627
POLICE RECORDS DISCLOSURE SPEC	1.00	1.00	$5,990	$7,645	PRD503
POLICE RECORDS SUPERVISOR	2.00	2.00	$8,083	$11,155	PNG205
POLICE SUPPORT ADMIN ASST	1.00	1.00	$5,990	$7,645	PRD623
POLICE SUPPORT SPECIALIST	11.00	11.00	$5,712	$7,297	PRD609
RECORDS TOTAL	**20.00**	**20.00**			
POLICE CAPTAIN	1.00	1.00	$15,603	$15,603	PRJ201
POLICE OFFICER	9.00	9.00	$8,355	$10,700	PRP402
POLICE SERGEANT	1.00	1.00	$12,237	$12,798	PRP401
POLICE MAJOR	1.00	1.00	$16,851	$16,851	PRJ202
POLICE TECH & VIDEO SYSTEM MGR	1.00	1.00	$8,848	$11,293	PRD203
SPECIAL OPERATIONS GROUP TOTAL	**13.00**	**13.00**			
POLICE CAPTAIN	1.00	1.00	$15,603	$15,603	PRJ201
POLICE OFFICER	17.00	17.00	$8,355	$10,700	PRP402
POLICE SERGEANT	2.00	2.00	$12,237	$12,798	PRP401
POLICE SUPPORT OFFICER	2.00	2.00	$5,432	$6,913	PRD401
TRAFFIC TOTAL	**22.00**	**22.00**			
POLICE TOTAL	**257.75**	**258.00**			
TRANSPORTATION					
ADMIN ASST	1.90	1.90	$5,737	$7,915	ANG601

ADMIN SVCS SUPV	1.00	1.00	$7,703	$10,633	ANG202
SR OFFICE ASST	0.65	0.65	$5,197	$7,171	ANG606
ADMINISTRATIVE SUPPORT TOTAL	**3.55**	**3.55**			
ENGINEER, TRANS	1.00	1.00	$9,358	$12,917	ENG201
PAVEMENT PROJECT MANAGER	1.00	1.00	$10,837	$14,954	ENG217
SR CONSTRCTN PROJ INSPCTR	1.00	1.00	$7,703	$10,633	JNG302
BRIDGE/PAVEMENT PRESERVATION TOTAL	**3.00**	**3.00**			
ASST DIR, TRANSPORTATION	0.90	0.90	$12,537	$17,300	ENM201
PRINCIPAL ENGINEER	0.95	0.95			
CAPITAL PROJECTS MANAGEMENT TOTAL	**1.85**	**1.85**			
INSPECTION SUPV	1.00	1.00	$8,916	$12,306	JNG202
SR CONSTRCTN PROJ INSPCTR	10.00	10.00	$7,703	$10,633	JNG302
CPD/ROW INSPECTION TOTAL	**11.00**	**11.00**			
ENGINEERING MANAGER, TRANSPORTATION	0.50	0.50	$12,537	$17,300	ENG205
ENGINEER, TRANSPORTATION			$9,358	$12,917	ENG201
REGIONAL TRANS PROJ, MGR	1.00	1.00	$11,943	$16,485	ENG212
SENIOR ENGINEER, TRANSPORTATION			$10,837	$14,954	ENG202
DESIGN TOTAL	**1.50**	**1.50**			
ENGINEERING MANAGER, TRANSPORTATION	1.00	1.00	$12,537	$17,300	ENG205
ENGINEER, TRANSPORTATION	3.00	3.00	$9,358	$12,917	ENG201
SENIOR ENGINEER, TRANSPORTATION	6.00	6.00	$10,837	$14,954	ENG202
DEVELOPMENT REVIEW TOTAL	**10.00**	**10.00**			
DIR, TRANSPORTATION	1.00	1.00	$16,724	$23,418	ENE101
Sr Constrctn Proj Inspctr	1.00	1.00	$7,703	$10,633	JNG302
DIRECTORS OFFICE TOTAL	**2.00**	**2.00**			
BUDGET ANALYST	0.60	0.60	$7,340	$10,128	BNG203
FISCAL MGR	1.00	1.00	$10,837	$14,954	BNG210
SR BUDGET ANALYST	1.60	1.60	$8,916	$12,306	BNG204
FINANCIAL SERVICES TOTAL	**3.20**	**3.20**			

TRANSPORTATION CONTINUED…

PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
PROGRAM MANAGER	2.95	2.95	$8,916	$12,306	ANG209
SENIOR PLANNER	2.00	2.00	$8,916	$12,306	DNG212
TRANS IMPL PROGRAMMING DIV MGR	1.00	1.00	$11,943	$16,485	DNG228
IMPLEMENTATION PLANNING TOTAL	**6.95**	**6.95**			
ASSOCIATE PLANNER	1.90	1.90	$7,703	$10,633	DNG211
SENIOR PLANNER	0.85	0.85	$8,916	$12,306	DNG212
PLANNING MANAGER	0.90	0.90	$11,377	$15,697	DNG213
TRANSPORTATION PRINCIPAL PLANNER	1.00	1.00	$9,827	$13,564	DNG230
LONG RANGE PLANNING TOTAL	**4.65**	**4.65**			
ENGINEERING, MGR, TRANS	1.00	1.00	$12,537	$17,300	ENG205
SENIOR TRANSPORTATION ANALYST	2.00	2.00	$9,358	$12,917	DNG232
SENIOR ENGINEER, TRANSPORTATION	1.00	1.00	$10,837	$14,954	ENG202
NEIGHBORHOOD SERVICES TOTAL	**4.00**	**4.00**			
ENGINEER, TRANSPORTATION	1.60	1.60	$9,358	$12,917	ENG201
NEIGHBORHOOD TRANSPORTATION SVC MGR	0.95	0.95	$11,943	$16,485	ENG213
SENIOR PLANNER	0.95	0.95	$8,916	$12,306	DNG212
PRINCIPAL PLANNER	0.95	0.95	$9,827	$13,564	DNG231
SENIOR ENGINEER, TRANSPORTATION	0.90	0.90	$10,837	$14,954	ENG202
NEIGHBORHOOD TRAFFIC SAFETY SV TOTAL	**5.35**	**5.35**			
ASST DIR, TRANSPORTATION	1.00	1.00	$12,537	$17,300	ENM201
PLANNING MANAGEMENT TOTAL	**1.00**	**1.00**			
ENGINEER, TRANSPORTATION	2.00	2.00	$9,358	$12,917	ENG201
FRANCHISE UTILITY MANAGER	1.00	1.00	$9,827	$13,564	DNG236
RIGHT OF WAY MANAGER	1.00	1.00	$11,943	$16,485	ENG219
SENIOR ENGINEERING TECHNICIAN	3.00	3.00	$7,703	$10,633	ENG208
SENIOR ENGINEER, TRANSPORTATION	2.00	2.00	$10,837	$14,954	ENG202
RIGHT OF WAY REVIEW TOTAL	**9.00**	**9.00**			
SKILLED WORKER	1.00	1.00	$6,087	$7,650	MRB706
ROADSIDE VEGETATION MAINT TOTAL	**1.00**	**1.00**			

CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
LEAD WORKER - PROGRAMS	1.00	1.00	$6,756	$8,467	MRB710
SKILLED WORKER	2.00	2.00	$6,087	$7,650	MRB706
SR BUSINESS PROCESS ANALYST	1.00	1.00	$8,916	$12,306	ING258
TRANSPORTATION OPS & MAINTENANCE MGR	1.00	1.00	$11,377	$15,697	MNG212
ROADWAY MAINT TOTAL	**6.00**	**6.00**			
TRANSPORTATION CONTINUED…					
LEAD WORKER - PROGRAMS	1.00	1.00	$6,756	$8,467	MRB710
MAINTENANCE AIDE 2	1.00	1.00	$4,208	$5,812	MRB808
SKILLED WORKER	4.00	4.00	$6,087	$7,650	MRB706
SIDEWALK MAINT TOTAL	**6.00**	**6.00**			
ELECTRONICS TECHNICIAN	3.60	3.60	$7,830	$9,989	MRI301
MASTER ELECTRONICS TECHNICIAN	1.75	1.75	$9,406	$10,888	MRI304
SIGNAL ASSISTANT	0.95	0.95	$5,872	$7,491	MRI302
SIGNAL ELECTRICIAN	2.40	2.40	$7,830	$9,989	MRI303
WORKING CHIEF	2.90	2.90	$9,838	$11,387	MRI702
SIGNALS TOTAL	**11.60**	**11.60**			
ENG TECH	1.00	1.00	$6,330	$8,738	ENG302
ENGINEERING, TRANS	1.00	1.00	$9,358	$12,917	ENG201
ENGINEERING MGR, TRANS	0.90	0.90	$12,537	$17,300	ENG205
SR ENGINEER, TRANS	0.90	0.90	$10,837	$14,954	ENG202
SMART MOBILITY AND ITS TOTAL	**3.80**	**3.80**			
SKILLED WORKER	3.00	3.00	$6,087	$7,650	MRB706
SNOW & ICE CONTROL TOTAL	**3.00**	**3.00**			
LEAD WORKER - PRGMS	1.00	1.00	$6,756	$8,467	MRB710
SKILLED WORKER	4.00	4.00	$6,087	$7,650	MRB706
STREET CLEANING TOTAL	**5.00**	**5.00**			
SIGNAL ELECTRICIAN	0.95	0.95	$7,830	$9,989	MRI303
MASTER SIGNAL ELECTRICIAN	0.95	0.95	$9,406	$10,888	MRI305
STREET LIGHTING TOTAL	**1.90**	**1.90**			

CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
INVENTORY SPECIALIST 1	1.00	1.00	$6,000	$7,541	MRB802
INVENTORY SPECIALIST 2	1.00	1.00	$6,624	$8,325	MRB803
LEAD WORKER - PROGRAMS	1.00	1.00	$6,756	$8,467	MRB710
PROGRAM MANAGER	0.90	0.90	$8,916	$12,306	ANG209
SKILLED WORKER	2.00	2.00	$6,087	$7,650	MRB706
SENIOR ENGINEERING TECHNICIAN	1.00	1.00	$7,703	$10,633	ENG208
SUPERINTENDENT, TRANSPORTATION	1.00	1.00	$8,916	$12,306	MNG214
TRAFFIC CONTROL DEVICES MAINT TOTAL	**8.90**	**8.90**			
ENGINEERING MANAGER, TRANSPORTATION	1.00	1.00	$12,537	$17,300	ENG205
ENGINEER, TRANSPORTATION	4.00	4.50	$9,358	$12,917	ENG201
PROGRAM MANAGER	0.75	1.00	$8,916	$12,306	ANG209
SENIOR ENGINEER, TRANSPORTATION	4.40	4.40	$10,837	$14,954	ENG202
TRAFFIC ENGINEERING TOTAL	**10.15**	**10.90**			
ASST DIR, TRANSPORTATION	1.95	1.95	$12,537	$17,300	ENM201
TRAFFIC MANAGEMENT TOTAL	**1.95**	**1.95**			
TRANSPORTATION TOTAL	**126.35**	**127.10**			
GENERAL FUND TOTAL	**1,238.24**	**1,244.65**			
DEVELOPMENT SERVICES FUND					
BUSINESS PROC ANALYST	4.00	4.00	$7,340	$10,128	ING201
BUSINESS SYSTEMS MANAGER	1.00	1.00	$11,377	$15,697	ING252
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	$8,916	$12,306	ING258
TECHNOLOGY BUSINESS ANALYST 3	1.00	1.00	$8,916	$12,306	ING240
BUSINESS PROGRAM TOTAL	**7.00**	**7.00**			
ADMIN ASST	4.00	4.00	$5,737	$7,915	ANG601
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
CUSTOMER SERVICE TOTAL	**5.00**	**5.00**			
ADMIN SVCS SUPV	1.00	1.00	$7,703	$10,633	ANG202
ASST DIR, DEVELOPMENT SERVICES	1.00	1.00	$12,537	$17,300	DNM203
DIRECTOR, DEVELOPMENT SERVICES	1.00	1.00	$15,210	$21,293	DNE102

PROGRAM ADMINISTRATOR	2.00	2.00	$7,703	$10,633	ANG208
PROGRAM ANALYST	1.00	1.00	$6,985	$9,642	ANG224
Dep Dir, Development Services	1.00	1.00	$13,537	$18,681	DNM205
PROJECT MGR, BUSINESS TECH	1.00	1.00	$9,358	$12,917	ING254
Sr Business Process Analyst	1.00	2.00	$8,916	$12,306	ING258
PROGRAM MANAGER	2.00	2.00	$8,916	$12,306	ANG209
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
DEPARTMENT MGMT TOTAL	**12.00**	**13.00**			
FINANCIAL ANALYST	1.00	1.00	$6,985	$9,642	BNG212
FISCAL MGR	1.00	1.00	$10,837	$14,954	BNG210
SR ACCTG ASSOC	1.00	1.00	$5,737	$7,915	BNG502
SR BUDGET ANALYST	2.00	2.00	$8,916	$12,306	BNG204
FINANCIAL SERVICE TOTAL	**5.00**	**5.00**			
ASST DIR, DEVELOPMENT SERVICES	0.50	0.50	$12,537	$17,300	DNM203
ADMIN SVCS SUPV	0.04	0.50	$7,703	$10,633	ANG202
CAPITAL PROJ COORD	0.42	1.00	$8,491	$11,713	DNG201
CAPITAL PROJ MGR	0.38	0.50	$10,323	$14,245	DNG202
INSPECTOR	8.00	8.00	$9,187	$10,141	JRH302
INSPECTOR, ENTRY	1.00	1.00	$8,297	$9,160	JRH311
COMBINATION INSPECTOR	11.00	11.00	$9,762	$10,776	JRH305
INSPECTION SERVICES MANAGER	1.00	1.00	$10,837	$14,954	JNG204
PLANS EXAMINER, LEAD	1.00	1.00	$9,762	$10,776	JRH303
INSPECTOR SENIOR	7.00	7.00	$10,250	$11,315	JRH306
BUILDING TECHNICAL SPECIALIST	1.00	1.00	$8,297	$9,160	JRH304
PLANS EXAMINER, SENIOR	2.00	2.00	$10,250	$11,315	JRH309
REVIEW & INSPECTION SUPERVISOR	5.50	5.50	$11,990	$13,219	JRW201
INSPECTION TOTAL	**38.84**	**40.00**			

DEVELOPMENT SERVICES CONTINUED…

ASSOCIATE LAND USE PROFESSIONAL	7.00	7.00	$7,703	$10,633	DNG209
ASST DIR, DEVELOPMENT SERVICES	1.00	1.00	$12,537	$17,300	DNM203
ASST LAND USE PROFESSIONAL	5.00	5.00	$6,985	$9,642	DNG501
PLANNING MANAGER	4.00	4.00	$11,377	$15,697	DNG213
PRINCIPAL PLANNER	1.00	1.00	$9,827	$13,564	DNG231

SENIOR LAND USE PROFESSIONAL	7.00	7.00	$8,916	$12,306	DNG210
LAND USE PLANNERS TOTAL	**25.00**	**25.00**			
PERMIT CENTER MANAGER	1.00	1.00	$8,916	$12,306	DNG227
PERMIT PROCESSING TECHNICIAN	6.00	6.00	$5,737	$7,915	DNG502
PUBLIC RECORDS ANALYST	1.00	1.00	$6,330	$8,738	ANG504
PUBLIC RECORDS MGMT SPECIALIST	1.75	1.75	$5,463	$7,534	ANG609
SR PERMIT PROCESSING TECH	1.00	1.00	$6,330	$8,738	DNG504
PERMIT CENTER TOTAL	**10.75**	**10.75**			
ASST DIR, DEVELOPMENT SERVICES	0.50	0.50	$12,537	$17,300	DNM203
ADMIN SVCS SUPV	0.04	0.50	$7,703	$10,633	ANG202
BUILD TECH SPEC	1.00	1.00	$8,297	$9,160	JRH304
CAPITAL PROJ COORD	0.42	1.00	$8,491	$11,713	DNG201
CAPITAL PROJ MGR	0.38	0.50	$10,323	$14,245	DNG202
CLEARING & GRADING REVIEWER	2.00	2.00	$9,762	$10,776	JRH201
PLANS EXAMINER	5.00	5.00	$9,762	$10,776	JRH303
REVIEW & INSPECTION SUPERVISOR	2.50	2.50	$11,990	$13,219	JRW201
STRUCTURAL ENGINEEER	4.00	4.00	$11,890	$13,127	JRH203
PLANS EXAMINER, ENTRY	1.00	1.00	$9,187	$10,141	JRH312
PLANS EXAMINER, LEAD	2.00	2.00	$10,762	$11,880	JRH310
PLANS EXAMINER, SENIOR	5.00	5.00	$10,250	$11,315	JRH309
PLANS EXAMINERS TOTAL	**23.84**	**25.00**			
DEVELOPMENT SERVICES FUND TOTAL	**127.43**	**130.75**			
EQUIPMENT RENTAL FUND					
MASTER ELECTRNCS TECH	1.00	1.00	$9,406	$10,888	MRI304
WORKING CHIEF	1.00	1.00	$9,838	$11,387	MRI702
Radio Communication TOTAL	**2.00**	**2.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
INVENTORY SPEC 2	1.00	1.00	$6,624	$8,325	MRB803
INVENTORY SPEC I	2.00	2.00	$6,000	$7,541	MRB802
Program Administrator	1.00	1.00	$7,703	$10,633	ANG208
ASST MGR, FIN AND ASSET MGMT	1.00	1.00	$8,916	$12,306	BNG218

Supply Chain Mgmt TOTAL	**6.00**	**6.00**			
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
BUSINESS MGR	1.00	1.00	$6,000	$7,541	MRB802
LEAD MECH SVCS TECH	2.00	2.00	$7,910	$9,947	MRB716
MECHANICAL SVCS TECH	12.75	13.00	$7,579	$9,353	MRB715
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
ASST MGR, FIN AND ASSET MGMT	1.00	1.00	$8,916	$12,306	BNG218
Upfit & Maintenance TOTAL	**18.75**	**19.00**			
EQUIPMENT RENTAL FUND TOTAL	**26.75**	**27.00**			
OPERATING GRANTS & DONATIONS					
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
2018 UASI COM PREP & OUTREACH	**1.00**	**1.00**			
SENIOR ADMINISTRATIVE ASSISTANT	0.12	0.12	$6,330	$8,738	ANG602
2018 UASI MANAGEMENT & ADMIN TOTAL	**0.12**	**0.12**			
GRANT ADMINISTRATOR	1.00	1.00	$7,340	$10,128	ANG206
SENIOR ADMINISTRATIVE ASSISTANT	0.33	0.33	$6,330	$8,738	ANG602
2018 UASI SUSTAINMENT TOTAL	**1.33**	**1.33**			
PROGRAM ADMINISTRATOR	0.44	0.44	$7,703	$10,633	ANG208
SENIOR ADMINISTRATIVE ASSISTANT	0.55	0.55	$6,330	$8,738	ANG602
EMPG 2019 TOTAL	**0.99**	**0.99**			
OPERATING GRANTS & DONATIONS TOTAL	**3.44**	**3.44**			
RESTRICTED SPECIAL PURPOSE FUND					
CITY MANAGER					
ASSOC PLANNER	1.00	1.00	$7,703	$10,633	DNG211
HB 1590 OPERATIONS TOTAL	**1.00**	**1.00**			
PARKS & COMMUNITY SERVICES					

HUMAN SERVICES COORD	1.00	1.00	$7,340	$10,128	DNG207
HB 1590 OPERATIONS TOTAL	**1.00**	**1.00**			
COMMUNITY DEVELOPMENT					
Planning Mgr	1.00	1.00	$11,377	$15,697	DNG213
HB 1590 OPERATIONS TOTAL	**1.00**	**1.00**			
Program Manager	0.33	0.33	$8,916	$12,306	ANG209
Sr Financial Analyst	0.33	0.33	$7,703	$10,633	BNG208
HB 1590 OPERATIONS-ARCH TOTAL	**0.66**	**0.66**			
RESTRICTED SPECIAL PURPOSE FUND TOTAL	**3.66**	**3.66**			
SEWER UTILITY FUND					
ADMIN ASST	2.00	2.00	$5,737	$7,915	ANG601
ASST DIR, UTILITIES	1.00	1.00	$12,537	$17,300	ENM202
BUSINESS MGR	1.00	1.00	$10,837	$14,954	BNG205
SR ADMIN ASST	0.75	0.75	$6,330	$8,738	ANG602
BUSINESS ADMIN - SEWER TOTAL	**4.75**	**4.75**			
ACCOUNT REPRESENTATIVE, UTILITY BILLING	2.00	2.00	$5,737	$7,915	ANG610
SYSTEMS ANALYST	1.00	1.00	$8,916	$12,306	ING211
PROGRAM ADMINISTRATOR	0.75	1.00	$7,703	$10,633	ANG208
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
UTILITIES BILLING MANAGER	1.00	1.00	$8,083	$11,155	ANG213
CUSTOMER SVC & SYSTEMS -SEWER TOTAL	**5.75**	**6.00**			
ENGINEERING MGR, UTILITIES	1.00	1.00	$12,537	$17,300	ENG206
SR ENGINEERING TECH	2.00	2.00	$7,703	$10,633	ENG208
SR CONSTRCTN PROJ INSPCTR	1.30	1.30	$7,703	$10,633	JNG302
DEVELOPMENT SERVICES-SEWER TOTAL	**4.30**	**4.30**			
Asst Dir, Utilities	1.00	1.00	$12,537	$17,300	ENM202
Capital Proj Mgr	0.70	0.70	$10,323	$14,245	DNG202

Eng, Utilities	0.95	0.95	$9,358	$12,917	ENG203
Program Administrator	0.50	0.50	$7,703	$10,633	ANG208
PROGRAM ANALYST	0.75	0.75	$6,985	$9,642	ANG224
Sr Constrctn Proj Inspctr	1.30	1.30	$7,703	$10,633	JNG302
Sr Eng, Util	3.70	3.70	$10,837	$14,954	ENG204
ENGINEERING-SEWER TOTAL	**8.90**	**8.90**			
ADMIN SVCS SUPV	1.00	1.00	$7,703	$10,633	ANG202
ASST DIR, UTILITIES	1.00	1.00	$12,537	$17,300	ENM202
CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
INVENTORY SPEC 2	1.00	1.00	$6,624	$8,325	MRB803
LEAD WORKER	1.00	1.00	$6,537	$8,221	MRB702
LEAD WORKER - PRGMS	2.00	2.00	$6,756	$8,467	MRB710
OPERATIONS TECHNICAL SPEC	3.00	3.00	$7,191	$9,495	MRB714
LOCATOR	1.00	1.00	$6,537	$8,221	MRB712
PROGRAM ADMINISTRATOR	1.00	1.00	$7,703	$10,633	ANG208
SKILLED WORKER	9.00	9.00	$6,087	$7,650	MRB706
SR ENG TECH	1.25	1.25	$7,703	$10,633	ENG208
TECHNICAL SPEC	2.00	2.00	$7,172	$9,031	MRB709
TELEMETRY TECH	1.00	1.00	$7,703	$10,633	ENG308
UTILITIES SUPERINTENDENT	2.00	2.00	$8,916	$12,306	MNG207
O&M-SEWER TOTAL	**27.25**	**27.25**			
SR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
RMCS FISCAL - SEWER TOTAL	**1.00**	**1.00**			
SEWER UTILITY FUND TOTAL	**51.95**	**52.20**			
SOLID WASTE FUND					
PROGRAM MANAGER	1.00	1.00	$8,916	$12,306	ANG209
SOLID WASTE MNGT TOTAL	**1.00**	**1.00**			
SOLID WASTE FUND TOTAL	**1.00**	**1.00**			
STORM & SURFACE WATER UTILITY FUND					
ADMIN ASST	2.00	2.00	$5,737	$7,915	ANG601

DIR, UTILITIES	1.00	1.00	$16,724	$23,418	ENE102
IT PROJECT MANAGER 3	1.00	1.00	$10,837	$14,954	ING243
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	$8,916	$12,306	ING258
SR ADMIN ASST	1.00	1.00	$6,330	$8,738	ANG602
BUSINESS ADMIN - DRAINAGE TOTAL	**6.00**	**6.00**			
ACCOUNT REPRESENTATIVE, UTILITY BILLING	1.00	1.00	$5,737	$7,915	ANG610
BUSINESS PROC ANALYST	1.00	1.00	$7,340	$10,128	ING201
ENG TECH	1.00	1.00	$6,330	$8,738	ENG302
DATA ANALYST	1.00	1.00	$6,330	$8,738	ING301
CUSTOMER SVC & SYSTEMS -DRAIN TOTAL	**4.00**	**4.00**			
ENGINEER, UTILITIES	2.00	2.00	$9,358	$12,917	ENG203
SR ENG TECH	1.00	1.00	$7,703	$10,633	ENG208
DEVELOPMENT SERVICES-DRAINAGE TOTAL	**3.00**	**3.00**			
CONSTRUCTION PROJECT INSPECTOR	1.30	1.30	$6,985	$9,642	JNG303
CONSTRUCTION PROJECT INSPECTOR LEAD	0.65	0.65	$8,083	$11,155	JNG304
DEP DIR, UTILITIES	1.00	1.00	$14,626	$20,186	ENM203
ENGINEERING MANAGER, UTILITIES	1.05	1.05	$12,537	$17,300	ENG206
ENG SUPV, UT	0.50	0.50	$11,377	$15,697	ENG218
ENVIRONMENTAL SCIENTIST	1.30	1.30	$8,491	$11,713	ENG303
PROGRAM ADMINISTRATOR	0.50	0.50	$7,703	$10,633	ANG208
SENIOR ENGINEERING TECHNICIAN	0.30	0.30	$7,703	$10,633	ENG208
SENIOR ENGINEER, UTILITIES	0.80	0.80	$10,837	$14,954	ENG204
ENGINEER, UTILITIES	0.60	0.60	$9,358	$12,917	ENG203
ENGINEERING-DRAINAGE TOTAL	**8.00**	**8.00**			
CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
LEAD WORKER	1.00	1.00	$6,537	$8,221	MRB702
LEAD WORKER - PROGRAMS	3.00	3.00	$6,756	$8,467	MRB710
LOCATOR	2.00	2.00	$6,537	$8,221	MRB712
PROGRAM ADMINISTRATOR	2.00	2.00	$7,703	$10,633	ANG208
SKILLED WORKER	8.00	8.00	$6,087	$7,650	MRB706
SENIOR ENGINEERING TECHNICIAN	6.00	6.00	$7,703	$10,633	ENG208
TECHNICAL SPECIALIST	1.00	1.00	$7,172	$9,031	MRB709
UTILITIES OPERATIONS & MAINTENANCE MGR	1.00	1.00	$11,377	$15,697	MNG208

UTILITIES SUPERINTENDENT	1.00	1.00	$8,916	$12,306	MNG207
O&M-DRAINAGE TOTAL	**26.00**	**26.00**			
SR ACCOUNTING ASSOCIATE	1.00	1.00	$5,737	$7,915	BNG502
SR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
RMCS FISCAL - DRAINAGE TOTAL	**2.00**	**2.00**			
STORM & SURFACE WATER UTILITY FUND TOTAL	**49.00**	**49.00**			
WATER UTILITY FUND					
ADMIN ASST	1.00	1.00	$5,737	$7,915	ANG601
DEP DIR, UTILITIES	1.00	1.00	$14,626	$20,186	ENM203
PROGRAM ADMINISTRATOR	2.00	2.00	$7,703	$10,633	ANG208
PROJECT MANAGER, BUSINESS TECH	1.00	1.00	$9,358	$12,917	ING254
SENIOR BUSINESS PROCESS ANALYST	1.00	1.00	$8,916	$12,306	ING258
SR ADMIN ASST	1.25	1.25	$6,330	$8,738	ANG602
BUSINESS ADMIN - WATER TOTAL	**7.25**	**7.25**			
ACCOUNT REPRESENTATIVE, UTILITY BILLING	3.00	3.00	$5,737	$7,915	ANG610
BUSINESS PROC ANALYST	1.00	1.00	$7,340	$10,128	ING201
BUSINESS SYSTEMS MANAGER	1.00	1.00	$11,377	$15,697	ING252
IT GEOGRAPHIC INFO SYS 3	1.00	1.00	$8,916	$12,306	ING247
ENG TECH	1.00	1.00	$6,330	$8,738	ENG302
SR ENG TECH	1.00	1.00	$7,703	$10,633	ENG208
SYSTEMS ANALYST	1.00	1.00	$8,916	$12,306	ING211
CUSTOMER SVC & SYSTEMS -WATER TOTAL	**9.00**	**9.00**			
ENGINEER, UTILITIES	2.00	2.00	$9,358	$12,917	ENG203
SR CONSTRCTN PROJ INSPCTR	1.30	1.30	$7,703	$10,633	JNG302
SR UTILITY REVIEW PROFESSIONAL	1.00	1.00	$9,358	$12,917	DNG229
DEVELOPMENT SERVICES-WATER TOTAL	**4.30**	**4.30**			
ENGINEERING MANAGER, UTILITIES	1.85	1.85	$12,537	$17,300	ENG206
ENGINEER, UTILITIES	1.00	1.00	$9,358	$12,917	ENG203
INSPECTION SUPERVISOR	0.50	0.50	$8,916	$12,306	JNG202
SENIOR CONSTRUCTION PROJECT INSPR	1.95	1.95	$7,703	$10,633	JNG302
SENIOR ENGINEER, UTILITIES	0.90	0.90	$10,837	$14,954	ENG204

ENGINEERING-WATER TOTAL	**6.20**	**6.20**			
WATER CONTINUED…					
CREW LEADER	1.00	1.00	$7,215	$9,062	MRB701
INVENTORY SPECIALIST 1	1.00	1.00	$6,000	$7,541	MRB802
LEAD WORKER - PROGRAMS	4.00	4.00	$6,756	$8,467	MRB710
LOCATOR	1.00	1.00	$6,537	$8,221	MRB712
METER TECH	4.00	4.00	$5,388	$6,768	MRB805
OPERATIONS TECHNICAL SPEC	4.00	4.00	$7,191	$9,495	MRB714
SCADA & OPERATIONS SUPERVISOR	1.00	1.00	$9,358	$12,917	ENG220
SKILLED WORKER	10.00	10.00	$6,087	$7,650	MRB706
SENIOR ENGINEERING TECHNICIAN	3.75	3.75	$7,703	$10,633	ENG208
TECHNICAL SPECIALIST	1.00	1.00	$7,172	$9,031	MRB709
TELEMETRY TECHNICIAN LEAD	1.00	1.00	$8,083	$11,155	ENG310
TELEMETRY TECHNICIAN	1.00	1.00	$7,703	$10,633	ENG308
UTILITIES OPERATIONS & MAINTENANCE MGR	1.00	1.00	$11,377	$15,697	MNG208
UTILITIES SUPERINTENDENT	1.00	1.00	$8,916	$12,306	MNG207
WATER QUALITY SUPERVISOR	1.00	1.00	$9,358	$12,917	ENG211
O&M-WATER TOTAL	**35.75**	**35.75**			
FISCAL MGR	1.00	1.00	$10,837	$14,954	BNG210
SR BUDGET ANALYST	1.00	1.00	$8,916	$12,306	BNG204
RMCS FISCAL - WATER	**2.00**	**2.00**			
WATER UTILITY FUND TOTAL	**64.50**	**64.50**			

CAPITAL STAFF DETAIL

GENERAL CAPITAL IMPROVEMENT PROJECT FUND

FINANCE & ASSET MANAGEMENT

ASST DIR, FIN AND ASSET MGMT	1.00	1.00	$12,537	$17,300	BNM202
FACILITIES OPS SPEC	1.00	1.00	$6,985	$9,642	MNG701
FACILITIES PLANNG MGR	1.00	1.00	$9,827	$13,564	DNG206
PARKS PLANNING and DVLPT MGR	1.00	1.00	$10,837	$14,954	RNG212
PROF LAND SURVEYOR	0.20	0.20	$9,358	$12,917	ENG304

SR BUDGET ANALYST	0.50	0.50	$8,916	$12,306	BNG204
Sr Facilities Planning Coord	1.50	1.50	$8,491	$11,713	DNG205
FAM Labor TOTAL	**6.20**	**6.20**			
FINANCE & ASSET MANAGEMENT TOTAL	**6.20**	**6.20**			
INFORMATION TECHNOLOGY					
ASST DIR, INFO TECH	1.00	1.00	$13,537	$18,681	INM201
IT Labor TOTAL	**1.00**	**1.00**			
INFORMATION TECHNOLOGY TOTAL	**1.00**	**1.00**			
PARKS & COMMUNITY SERVICES					
CAPITAL PROJ COORD	5.60	5.60	$8,491	$11,713	DNG201
CAPITAL PROJ MGR	0.50	0.50	$10,323	$14,245	DNG202
PARKS PLANNING and DVLPT MGR	0.75	0.75	$10,837	$14,954	RNG212
PARKS PROP & ACQUISITIONS MGR	0.50	0.50	$10,837	$14,954	ANG221
SURVEYOR 3	0.45	0.45	$8,083	$11,155	ENG307
Parks Labor TOTAL	**7.80**	**7.80**			
PARKS & COMMUNITY SERVICES TOTAL	**7.80**	**7.80**			
TRANSPORTATION					
ADMINASST	0.10	0.10	$5,737	$7,915	ANG601
ASSOC PLANNER	0.10	0.10	$7,703	$10,633	DNG211
Asst Dir, Engineering	0.15	0.15	$13,537	$18,681	ENM205
BUDGET ANALYST	0.40	0.40	$7,340	$10,128	BNG203
BUSINESS MGR	0.25	0.25	$11,377	$15,697	ING252
Contract Administrator Senior	1.00	1.00	$8,083	$11,155	ANG225
Contract Adminstr	1.00	1.00	$7,340	$10,128	ANG203
DATA ANALYST	1.00	1.00	$6,330	$8,738	ING301
Electronics Technician	0.40	0.40	$7,830	$9,989	MRI301
Eng Supv, Trans	2.00	2.00	$11,377	$15,697	ENG218
ENGINEER, TRANS	7.90	7.90	$9,358	$12,917	ENG201
ENGINEERING MGR, TRANS	0.60	0.60	$12,537	$17,300	ENG205

Inspection Supervisor	1.00	1.00	$8,916	$12,306	JNG202
MASTER SIGNAL ELECTRICIAN	0.30	0.30	$9,406	$10,888	MRI305
NGHBRHD TRANS SVCS MGR	0.05	0.05	$11,943	$16,485	ENG213
Planning Manager	0.10	0.10	$11,377	$15,697	DNG213
PRINCIPAL ENGINEER	0.05	0.05	$11,377	$15,697	ENG223
Principal Planner	0.05	0.05	$9,827	$13,564	DNG231
Program Manager	0.15	0.15	$8,916	$12,306	ANG209
REAL PROPERTY AGENT	0.55	0.55	$7,340	$10,128	DNG215
SIGNAL ASST	0.05	0.05	$5,872	$7,491	MRI302
SIGNAL ELECTRICIAN	0.65	0.65	$7,830	$9,989	MRI303
SR BUDGET ANALYST	0.40	0.40	$8,916	$12,306	BNG204
Sr Constrctn Proj Inspctr	8.00	8.00	$7,703	$10,633	JNG302
Sr Eng Prof, Trans	2.00	2.00	$10,323	$14,245	ENG225
SR ENGINEER, TRANS	4.80	4.80	$10,837	$14,954	ENG202
SR ENGINEERING TECH	2.00	2.00	$7,703	$10,633	ENG208
SR PLANNER	0.20	0.20	$8,916	$12,306	DNG212
SR REAL PROP AGENT	0.85	0.85	$8,491	$11,713	DNG216
SURVEY MGR	0.25	0.25	$10,837	$14,954	ENG210
SURVEYOR 2	0.45	0.45	$7,340	$10,128	ENG306
TRANS CONSTRUCTION MGR	1.00	1.00	$11,943	$16,485	ENG216
TRANSP MATERIALS PROG MGR	1.00	1.00	$9,358	$12,917	ENG222
WORKING CHIEF	0.10	0.10	$9,838	$11,387	MRI702
Transportation Labor TOTAL	**38.90**	**38.90**			
TRANSPORTATION TOTAL	**38.90**	**38.90**			
FIRE					
CAPITAL PROJ COORD	1.00	1.00	$8,491	$11,713	DNG201
CAPITAL PROJ MGR	1.00	1.00	$10,323	$14,245	DNG202
PARKS PLANNING and DVLPT MGR	1.00	1.00	$10,837	$14,954	RNG212
Sr Facilities Planning Coord	1.50	1.50	$8,491	$11,713	DNG205
SURVEYOR 3	0.45	0.45	$8,083	$11,155	ENG307
Fire Labor TOTAL	**4.95**	**4.95**			
FIRE LABOR TOTAL	**4.95**	**4.95**			

CITY MANAGER					
Sr Eng Prof, Trans	1.00	1.00	$10,323	$14,245	ENG225
SR ENGINEER, TRANS	1.00	1.00	$10,323	$14,245	ENG225
SR REAL PROP AGENT	0.50	0.50	$10,837	$14,954	ENG202
SURVEYOR 2	0.45	0.45	$8,491	$11,713	DNG216
CITY MANAGER'S OFFICE LABOR	**2.95**	**2.95**	$7,340	$10,128	ENG306
CITY MANAGER'S OFFICE LABOR TOTAL	**2.95**	**2.95**			
GENERAL CIP FUND TOTAL	**61.80**	**61.80**			
UTILITY CAPITAL IMPROV PROJECT					
UTILITIES					
CONSTRCTN PROJ INSPCTR	0.70	0.70	$6,970	$9,621	JRH314
Constrctn Proj Inspctr Lead	0.35	0.35	$8,066	$11,132	JRH315
ENG SUPV, UT	0.50	0.50	$11,377	$15,697	ENG207
ENGINEER, UTILITIES	1.40	1.40	$9,358	$12,917	ENG203
ENGINEERING MGR, UTILITIES	0.95	0.95	$12,537	$17,300	ENG206
Environmental Scientist	0.70	0.70	$8,491	$11,713	ENG303
Program Administrator	0.50	0.50	$7,703	$10,633	ANG208
SR ENGINEER, UTILITIES	1.20	1.20	$10,837	$14,954	ENG204
SR ENGINEERING TECH	0.70	0.70	$7,703	$10,633	ENG208
SURVEYOR 3	0.40	0.40	$8,083	$11,155	ENG307
Admin Exp-Drainage Projects TOTAL	**7.40**	**7.40**			
ENGINEERING MGR, UTILITIES	0.15	0.15	$12,537	$17,300	ENG206
Inspection Supervisor	0.50	0.50	$8,916	$12,306	JNG202
PROF LAND SURVEYOR	0.35	0.35	$9,358	$12,917	ENG304
REAL PROPERTY AGENT	0.30	0.30	$7,340	$10,128	DNG215
Sr Constrctn Proj Inspctr	1.75	1.75	$7,686	$10,610	JRH316
SR ENGINEER, UTILITIES	2.10	2.10	$10,323	$14,245	ENG024
SR REAL PROP AGENT	0.65	0.65	$8,491	$11,713	DNG216
Admin Expense-Water Projects TOTAL	**5.80**	**5.80**			
CAPITAL PROJ MGR	0.30	0.30	$10,323	$14,245	DNG202

ENGINEER, UTILITIES	1.05	1.05	$9,358	$12,917	ENG203
PROF LAND SURVEYOR	0.40	0.40	$9,358	$12,917	ENG304
Program Administrator	0.50	0.50	$7,703	$10,633	ANG208
PROGRAM ANALYST	0.25	0.25	$6,985	$9,642	ANG224
Sr Constrctn Proj Inspctr	1.05	1.05	$7,686	$10,610	JRH316
Sr Constrctn Proj Inspctr	0.35	0.35	$7,703	$10,633	JNG302
SR ENGINEER, UTILITIES	4.30	4.30	$10,837	$14,954	ENG204
Administrative Expense Swr Prj TOTAL	**8.20**	**8.20**			
UTILITY CAPITAL IMPROV PROJECT TOTAL	**21.40**	**21.40**			
CITY TOTAL	**1,649.17**	**1,659.40**			

6e. Fund Descriptions

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.

Fund Definitions

The city's funds are divided into nine types, including the General Fund. They are defined as follows:

The General Fund

Used to account for all transactions associated with customary city operations that are not required to be accounted for in another fund.

Special Revenue Funds

Used to account for the proceeds of revenue sources that are restricted to expenditures for specified purposes (other than major capital projects).

Debt Service Funds

Used to account for the accumulation of resources needed to pay general obligation and special assessment bond principal, interest and related costs.

Capital Project Funds

Used to account for the acquisition or construction of major capital facilities with the exception of those facilities financed by proprietary or enterprise funds.

Enterprise Funds

Used to account for city operations, which are financed and operated in a manner similar to private business.

Internal Service Funds

Used to account for the financing of goods or services provided to city departments or other governments on a cost-reimbursement basis.

Pension Trust Funds

Used to account for assets that have been contributed for pension benefits and held in a trustee capacity.

Private Purpose Trust Funds

Used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds

Used to account for assets held by the government as an agency for individuals, private organizations, other governments or other funds. Custodial funds are not budgeted during the city's biennial budget process.

Fund Type Summary

The following list summarizes all funds in the City of Bellevue by fund type for the 2027-28 biennium. In the 2025-26 budget, many funds were consolidated into other existing funds to improve organization of the city’s chart of accounts.

- **The General Fund**
  - General Fund - 001
  - Restricted Special Purpose Fund - 0110
- **Special Revenue Funds**
  - Human Services Fund – 0101
  - Land Purchase Revolving Fund – 1250
  - LEOFF I Medical Fund – 0612
  - Operating Grants, Donations, and Special Reserves Fund – 0120
- **Debt Service Funds**
  - Debt Service Fund – 0260
- **Capital Project Funds**
  - General Capital Improvement Program Fund - 3680
- **Enterprise Funds**
  - Development Services Fund - 4800
  - Sewer Utility Fund – 0450
  - Storm & Surface Water Utility Fund – 0420
  - Solid Waste Fund – 0460
  - Utility Capital Improvement Program Fund – 4690
  - Water Utility Fund – 0440
- **Internal Service Funds**
  - Equipment Rental Fund – 0500
- **Pension Trust Funds**
  - Firemen’s Pension Fund – 0610
- **Private Purpose Trust Funds**
  - A Regional Coalition for Housing (ARCH) Fund – 6950
- **Custodial Funds**
  - Community Connectivity Consortium Fund – 6380
  - Eastside Narcotics Task Force (ENTF) Fund – 6780
  - eCityGov Alliance Fund – 6370
  - Hazardous Materials Fund – 6800

Fund Details

The pages in this section are organized alphabetically by fund name. 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.

A Regional Coalition for Housing (ARCH) Fund - 6950

Fund Type

Private Purpose Trust

Fund Description

The Regional Coalition for Housing 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, and to fund affordable housing development projects.

Year Created

1992

Major Revenue Sources

Contributions from member jurisdictions of ARCH. Member jurisdictions typically use general operating funds. Loan repayments from project developers.

Major Expenditures

Administrative costs of ARCH, including staff costs, lease payments, and office expenditures; and, grants and long-term loans for the development of affordable housing.

Fund Custodian

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.

Community Connectivity Consortium Fund - 6380

Fund Type

Custodial

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 twenty-seven 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 Tukwila, City of Milton, City of Newcastle, City of Redmond, King County, NORCOM, Federal Way Public Schools, Northshore School District, South Correctional Entity (SCORE), South Sound 911, Valley Medical Center and Valley Communications 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 and insurance. Maintenance costs for assets such as banked fiber and fiber networking equipment. 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.

Debt Service Fund - 0260

Fund Type

Debt Service

Fund Description

The Debt Service Fund accounts for debt service on City Council-approved general obligation bonds.

Year Created

1973; in 2025, the fund number was changed to 0260.

Major Revenue Sources

General property tax and transfer of sales tax revenues from the General Capital Improvement Program Fund.

Major Expenditures

Principal and interest payments on Limited Tax General Obligation bonds.

Fund Custodian

Finance and Asset Management

Reserve Policy

NA

Other Notes

None

Development Services Fund - 4800

Fund Type

Enterprise Fund

Fund Description

The Development Services Fund is responsible for administering the building review and inspection process, land use and comprehensive planning, and code enforcement.

Year Created

2027

Major Revenue Sources

Land use review fees; building plan review fees; inspection fess; developer contributions; civil violations fines; and investment interest.

Major Expenditures

All salaries, benefits, maintenance and operations, and capital needs to support the operations for the Building and Land Use programs.

Fund Custodian

Development Services Department

Reserve Policy

Development Services Reserves – the city maintains three reserves for Development Services:

(a) Development Services Operating Reserve – a reserve equivalent to a level consistent with 24 months of 100% of Core Services staffing levels, as determined by the Development Services Director, including estimated cost recovery. The City Manager may authorize use of this reserve when Development Fee revenues are less than operating costs for two or more consecutive quarters as adjusted for seasonal fluctuations. Within three months of accessing this reserve, the City Manager will notify the Mayor and Council of actions and planned actions related to negative economic growth. If used and following when the reserve is either fully depleted or spending of the reserve is no longer needed during an authorization period, this reserve shall be replenished by rate revenues within two subsequent biennia.

(b) Prepaid Fees Reserve – a reserve equivalent to the total amount of prepaid fees for which services have not been delivered by December 31st of each year. The fund balance will used to offset expenditures in the year(s) of service delivery following the year of prepayment. This reserve will be tracked and reconciled annually.

(c) Rate Offset Reserve – A reserve for periodic fluctuations in Development Services rate revenues. This reserve balance, if any, will be used to offset and/or smooth short and mid-term impacts on rates.

Other Notes

None

Eastside Narcotics Task Force (ENTF) Fund - 6780

Fund Type

Custodial

Fund Description

The Eastside Narcotics Task Force 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 ENTF operations.

Other Notes

None

eCityGov Alliance Fund - 6370

Fund Type

Custodial

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 in 2002 by nine partner cities and is currently governed by six partner cities, Kenmore, Kirkland, Bellevue, Issaquah, 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 22 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 50% of the operating budget or $40,000 whichever amount is greater.

Other Notes

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.

In 2015, the fee structure for MyBuildingPermit.com 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.

Equipment Rental Fund - 0500

Fund Type

Internal Service

Fund Description

The Equipment Rental Fund provides repair and maintenance services through the Fleet Maintenance Shop and the Electronic Communication Services Shop. In addition, the fund provides services for citywide fueling and for asset management as part of replacement reserve funding of designated equipment.

Year Created

In 1964, the Mechanical Equipment Rental Fund was created. In 1973, the Electronic Equipment Rental Fund 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. In 2025, the fund number was changed to 0500.

Major Revenue Sources

The Fund is supported through rates charged to user departments. Rates are developed through the budget process and are based on the full cost of maintaining and managing the city’s vehicle and electronic equipment, including capital costs and replacement reserves of these assets.

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

Finance and Asset Management.

Reserve Policy

The Fund contains operating and capital replacement and reserves.

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.

The operating reserves are established to provide the enterprise with cash flow, rate stabilization and for unanticipated emergencies. The target 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.

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.

Firefighter's Pension Fund - 0610

Fund Type

Pension Trust

Fund Description

The Firefighter'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; in 2025, the fund number was changed to 0610.

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 Firefighter'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 and Asset Management 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.

General Capital Improvement Program Fund - 3680

Fund Type

Capital Projects

Fund Description

The General Capital Improvement Program 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 and Asset Management

Reserve Policy

The city will maintain a Capital Program Reserves in the appropriate CIP Fund(s) of monies that were identified to prefund appropriated spending within the 6-year Capital Improvement Program Plan.

Contingency Guidelines

(1) Capital Project Contingency - Each capital program with the capital Fund(s) will plan for and request appropriation for capital project contingencies. These contingencies are not line-item specific and can be proposed for appropriation at the project, program or fund level, but not at multiple levels. Industry standards and delivery complexity shall be drivers in the establishment of capital project contingencies.

(2) Capital Grant Project Contingency - The city will maintain a capital project contingency with the purpose of setting aside resources and appropriation for grant local match funding. The FAM Director may authorize the use of this contingency for grants having received approval governed by CFP 7.9.

Other Notes

In addition to the Capital Program Reserves, the city maintains two additional reserves within the General Capital Improvement Program Fund:

(1) Bellevue Arts Reserve - A reserve for the commissioning, acquisition and installation of arts as defined in Bellevue City Code. The City Manager may authorize use of this reserve for any appropriate and prioritized arts investment or expenditure. This reserve may receive resources from general, capital improvement, enterprise and other city Funds, as well as private donation, public and other sources consistent with this reserve's uses. No minimum is established.

(2) Long-Range Planning Reserve - Consistent with Revised Code of Washington and the city's Long Range Facilities Master Plan, or its successor document, the city shall establish a reserve for city purposes, including land acquisition and development. The City Manager is authorized to negotiate and execute transactions for use of this reserve; however, only the City Council shall authorize spending of this reserve. This reserve may receive resources from general, capital improvement, enterprise and other city Funds, as well as private donation, public and other sources consistent with this reserve's uses. No minimum is established.

General Fund - 0001

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; in 2025, the fund number was changed to 0001.

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 and Asset Management overall; various departments for departmental budgets.

Reserve Policy

The city will maintain an operating reserve in the general fund equivalent to at least 15%-16.5% of the annualized operating appropriation excluding Development Services or one-time expenses and any reserves or contingencies within the fund. (This reserve is also known as the 60-day Operating Reserve) The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe, or for other, one-time extraordinary expenditures and shall notify the Mayor and council within 48 hours of authorization. If this reserve is used, the next Preliminary Biennial Budget Proposal shall identify how the reserve will be replenished within two biennial budget periods after the end of the catastrophic event.

Contingency Guidelines

(1) Operating Contingency - The City will maintain an operating contingency equivalent to 1% of the annualized general operating appropriation excluding Development Services, Utilities, Non-Departmental and any one-time expenses within the fund. The City Manager may authorize the use of this contingency to mitigate unplanned operational expenses and risk. This contingency should be proposed for replenishment as appropriate through the budget process.

(2) The city will maintain a contingency of up to

$1,000,000 per calendar year as part of the Operating Contingency. A majority vote of the City Council can authorize the use of this contingency for operating or capital improvements at its prerogative. This contingency, like others, does not accumulate beyond the current biennium.

Other Notes

Because they are included within the General Fund, the following reserve policies also apply:

Risk and Compensation Reserves – the city maintains reserves for Workers' Compensation, Unemployment Compensation, General Self-Insurance and Health Benefits programs. The reserve levels are set based on actuarial study for the Workers' Compensation, General Self-Insurance and Health Benefits programs and the last years expenses for the Unemployment Compensation program.

Hazardous Materials Fund - 6800

Fund Type

Custodial

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.

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

LEOFF I Medical Reserve - 0612

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; in 2025, the fund number was changed to 0612.

Major Revenue Sources

Payments from cities/towns receiving fire protection services from Bellevue pursuant to the Fire Protection Services contract and interest earnings. General Fund contributions to the fund ceased when the city moved to pay as you go status in prior bienniums.

Major Expenditures

The expenditures covered by this Fund are expended from the Health Benefits Fund and are then reimbursed from two funds; the General Fund for the city's police and fire LEOFF 1 retiree expenses, and this reserve Fund for those cities/towns receiving fire protection services from Bellevue pursuant to the fire protection services contract. The expenditures are for lifetime, post-retirement medical and long-term care benefits for retired LEOFF I members.

Fund Custodian

Finance and Asset Management and Human Resources

Reserve Policy

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.

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.

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.

Operating Grants, Donations and Special Reserves Fund - 0120

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; in 2025, the fund number was changed to 0120.

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

Restricted Special Purpose Fund - 0110

Fund Type

Special Revenue

Fund Description

The Restricted Special Purpose Fund accounts for funds whose use resources are restricted to specified purposes by an external party.

Year Created

2025

Major Revenue Sources

Intergovernmental contributions for programs that partner with other cities; restricted use of sales and use taxes.

Major Expenditures

Costs for the purpose or purposes of supporting the established restrictions on the revenue.

Fund Custodian

Various Departments

Reserve Policy

NA

Other Notes

None

Sewer Utility Fund - 0450

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; in 2025, the fund number was changed to 0450.

Major Revenue Sources

Service charges; permit and developer fees; rental revenues; and investment interest earned on fund balances.

Major Expenditures

Wholesale sewer treatment costs paid to King County; personnel; supplies; outside services; taxes/franchise fees; and capital outlay and interfund charges necessary to support ongoing Utility operations. Operating transfers are also made to the Utility Capital Improvement Fund to finance approved construction projects and contribute to the Utility's capital facilities Renewal & Replacement reserve.

Fund Custodian

Utilities

Reserve Policy

The following reserve levels will be met with appropriate utility revenues. Allowances will be applied to account for duplication, or offsetting, reserves across all utility funds. The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe or for other, one-time extraordinary expenditures and shall notify the Mayor and council within 48 hours of authorization: 30 days of budgeted King County pass-through costs and 20 days of O&M costs, excluding debt service and capital funding.

Contingency Guidelines

The city will maintain an operating contingency for Utilities activities according to utility fund as identified below. The department director may authorize use of this contingency to mitigate unplanned operational expenses, plant emergencies and risk for which rate funded revenues are appropriate: 2.0% of King County pass-through costs and 5% of other wastewater O&M costs.

Other Notes

This Fund is part of the city's Waterworks Utility operation.

Solid Waste Fund - 0460

Fund Type

Enterprise

Fund Description

The Solid Waste Fund was established to account for administration of Solid Waste and Recycling operations.

Year Created

1989; in 2025, the fund number was changed to 0460.

Major Revenue Sources

Solid Waste contract and performance fees received under the city's contract for garbage, recyclables and organics collection; grant reimbursements; and investment interest earned on fund balances.

Major Expenditures

Annual operating costs for Solid Waste administration, contract oversight activities, and recycling and outreach program expenses.

Fund Custodian

Utilities

Reserve Policy

The following reserve levels will be met with appropriate utility revenues. Allowances will be applied to account for duplication, or offsetting, reserves across all utility funds. The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe or for other, one-time extraordinary expenditures and shall notify the Mayor and council within 48 hours of authorization: 75 days of budgeted O&M costs and 100% of anticipated grant budget.

Contingency Guidelines

The city will maintain an operating contingency for Utilities activities according to utility fund as identified below. The department director may authorize use of this contingency to mitigate unplanned operational expenses, plant emergencies and risk for which rate funded revenues are appropriate: $75,000 (2012 dollars) adjusted for annual CPI.

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.

Storm & Surface Water Utility Fund - 0420

Fund Type

Enterprise

Fund Description

The Storm & Surface Water Utility Fund accounts for the operations of the city's Storm & Surface Water Utility.

Year Created

1980; in 2025, the fund number was changed to 0420.

Major Revenue Sources

Service charges; development review fees; and investment interest earned on fund balances.

Major Expenditures

Personnel; supplies; outside services; taxes; and capital outlay and interfund charges necessary to support ongoing Utility operations. Operating transfers are also made to the Utility Capital Improvement Fund to finance approved construction projects and to contribute to the Utility's capital facilities Renewal & Replacement reserve.

Fund Custodian

Utilities

Reserve Policy

The following reserve levels will be met with appropriate utility revenues. Allowances will be applied to account for duplication, or offsetting, reserves across all utility funds. The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe or for other, one-time extraordinary expenditures and shall notify the Mayor and council within 48 hours of authorization: 29 days of budgeted O&M costs, excluding debt service and capital funding.

Contingency Guidelines

The city will maintain an operating contingency for Utilities activities according to utility fund as identified below. The department director may authorize use of this contingency to mitigate unplanned operational expenses, plant emergencies and risk for which rate funded revenues are appropriate: 2.5% of O&M costs.

Other Notes

This Fund is part of the city's Waterworks Utility operation.

Utility Capital Improvement Program Fund - 4690

Fund Type

Enterprise

Fund Description

The Utility Capital Improvement Program Fund was established to account for Water, Sewer and Storm & Surface Water Utility capital improvement projects and to accumulate funds (in the capital facilities Renewal & Replacement Accounts) for future replacement of infrastructure.

Year Created

1983; the capital facilities 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 investment interest earned on fund balances.

Major Expenditures

Engineering contracts; construction contracts; right-of-way or land acquisition costs; and interfund charges for project management/technical support provided to the project by Utility operating fund personnel. R&R funding is only to be used for renewal and replacement projects.

Fund Custodian

Utilities

Reserve Policy

(1) Mobility Infrastructure Initiative Reserve – For the period of 2008 to 2018, storm water rates included a 1.5% levy for the MII to fund storm drain and stream corridor (i.e., culvert) improvements in the Bel-Red area. After 2018, the rate capacity established during this period continues to fund the MII, with annual transfers to the reserve. MII funds may be accessed to support planned capital projects for related storm water improvements.

(2) Capital Facilities Renewal and Replacement Reserve – Contributions are supplied by utility revenues (e.g. planned transfers, one-time revenues, Capital Recovery Charges, Direct Facility Connection Charges and interest) for long-term capital reinvestment in utility systems as outlined in long-term financial forecasts. In addition, at the end of the budget cycle, fund balances greater than anticipated and other one-time revenues shall be transferred to the R&R Reserve until it is shown that projected funds will be adequate to meet long-term needs and only then will be used for rate relief. This reserve minimizes large rate impacts as the systems near the end of their useful life and must be renewed or replaced. Inter-generational equity will be assured by making contributions to and withdrawals from the R&R reserve in a manner which produces smooth rate transitions over a 75-year (or longer) planning period. Borrowing from R&R Reserve for non-utility purposes is permissible if treated as a short-term loan, which is repaid with applicable interest and the borrowing does not negatively impact Utility R&R needs. Accessing the R&R reserve requires City Council approval through the biennial budget process or by specific action.

(3) Asset Replacement Reserve - Funding for future replacement of operating equipment and systems. For all Utilities asset and equipment items, the anticipated replacement costs by year for the upcoming 20-year period will be developed as a part of each biennial budget process. The budgeted contribution will be based upon the annual amount needed to maintain a positive cash flow balance in the Asset Replacement Reserve over the 20-year forecast period. At a minimum,

the ending Asset Replacement Reserve balance for each utility will equal, on average, the next year’s projected replacement costs for that utility fund.

Other Notes

None

Water Utility Fund - 0440

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; in 2025, the fund number was changed to 0440.

Major Revenue Sources

Service charges; development review fees; water meter connection charges; rental revenues; and investment interest earned on fund balances.

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 Improvement Fund to finance approved construction projects and to contribute to the Utility’s capital facilities Renewal & Replacement reserve.

Fund Custodian

Utilities

Reserve Policy

The following reserve levels will be met with appropriate utility revenues. Allowances will be applied to account for duplication, or offsetting, reserves across all utility funds. The City Manager may authorize use of this reserve during periods of prolonged economic downturn, natural catastrophe or for other, one-time extraordinary expenditures and shall notify the Mayor and council within 48 hours of authorization: 48 days of budgeted O&M costs, excluding debt service and capital funding.

Contingency Guidelines

The city will maintain an operating contingency for Utilities activities according to utility fund as identified below. The department director may authorize use of this contingency to mitigate unplanned operational expenses, plant emergencies and risk for which rate funded revenues are appropriate: 7.5% of water purchase costs and 11% of other water O&M costs.

Other Notes

This Fund is part of the city’s Waterworks Utility operation.

6f. Transportation CIP Portfolio Scenarios

Alongside their deliberations on the 2027-2028 Preliminary Budget, the City Council will also be considering implementing new revenues as part of Bellevue's transportation benefit district. This section includes information on the scenarios under their consideration.

Scenario 1: 2027-2032 Preliminary Budget

The project list included in the City Manager’s Preliminary 2027-2032 budget document reflects projects across the five programs that can be advanced with existing transportation funding. This base budget does not consider any potential revenue from the transportation benefit district. More details about this portfolio can be found in Chapter 5, section 5g. Transportation Mobility & Safety Portfolio.

Scenario 2: 2027-2032 Preliminary Budget with TBD Sales Tax*

Scenario 2 includes the same 10-year revenue stream in the preliminary budget plus revenue from the transportation benefit district that is funded through a 0.1% sales tax increase. This scenario provides an additional $11 million dollars per year. The additional projects funded with this added revenue support further completing our multimodal mobility network.

Transportation TBD Scenario 2 | $249.7M

2027-2032	2027	2028	2029	2030	2031	2032
$249.7M	$40.2M	$32.0M	$38.6M	$38.5M	$40.3M	$60.1M
100% of total	100% of total	100% of total	100% of total	100% of total	100% of total	100% of total

| Sorted By(2027-2032) | Broken down by Program Type

Transportation TBD Scenario 2 > Transportation Mobility & Safety

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Per
TR - Major Projects	$70,700,000.00	$18,530,000.00	$10,017,000.00	$3,658,000.00	$5,600,000.00	$9,712,500.00	$23,182,500.00	28.32%	4
TR - Pedestrian & Bicycle Mobility	$68,064,000.00	$11,665,000.00	$11,404,000.00	$16,070,000.00	$6,950,000.00	$10,045,000.00	$11,930,000.00	27.26%	
TR - Vehicle Mobility	$45,292,000.00	$2,860,000.00	$2,007,000.00	$6,685,000.00	$12,440,000.00	$11,300,000.00	$10,000,000.00	18.14%	

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Per
TR - Neighborhood Mobility	$35,350,000.00	$4,300,000.00	$3,550,000.00	$8,550,000.00	$9,950,000.00	$2,250,000.00	$6,750,000.00	14.16%	[illegible]
TR - Preservation & Reconstruction	$18,250,000.00	$875,000.00	$2,975,000.00	$1,650,000.00	$1,550,000.00	$5,000,000.00	$6,200,000.00	7.31%	

Scenario 3: 2027-2032 Preliminary Budget with TBD Sales Tax & Vehicle Registration Fee*

Scenario 3 includes the preliminary budget plus revenue from the transportation benefit district that is funded through a 0.1% sales tax increase and a $20 vehicle registration fee per registered vehicle in Bellevue. This scenario provides an additional $13 million dollars per year for infrastructure investments. 100% of the vehicle registration fee revenue ($2 million annually) will be directed exclusively to the Neighborhood Mobility Program.

Transportation TBD Scenario 3 | $261.4M

2027-2032
$261.4M
100% of total

2027
$41.4M
100% of total

2028
$37.7M
100% of total

2029
$40.4M
100% of total

2030
$39.4M
100% of total

2031
$41.4M
100% of total

2032
$61.1M
100% of total

| Sorted By(2027-2032) | Broken down by Program Type

Transportation TBD Scenario 3 > Transportation Mobility & Safety

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Per
TR - Pedestrian & Bicycle Mobility	$73,814,000.00	$11,665,000.00	$11,404,000.00	$16,070,000.00	$7,200,000.00	$11,795,000.00	$15,680,000.00	28.24%	[illegible]
TR - Major Projects	$70,700,000.00	$18,530,000.00	$10,017,000.00	$3,658,000.00	$5,600,000.00	$9,712,500.00	$23,182,500.00	27.05%	[illegible]
TR - Vehicle	$47,092,000.00	$3,860,000.00	$7,007,000.00	$6,685,000.00	$12,440,000.00	$10,300,000.00	$6,800,000.00	18.01%	

Program Type	2027-2032	2027	2028	2029	2030	2031	2032	2027-2032 Percentage	Per
Mobility									
TR - Neighborhood Mobility	$39,550,000.00	$4,450,000.00	$4,300,000.00	$10,350,000.00	$10,650,000.00	$2,550,000.00	$7,250,000.00	15.13%	[illegible]
TR - Preservation & Reconstruction	$18,250,000.00	$875,000.00	$2,975,000.00	$1,650,000.00	$1,550,000.00	$5,000,000.00	$6,200,000.00	6.98%	

*Note

88.5% of the sales tax revenue raised through the transportation benefit district will be directed to the Transportation capital budget in Scenarios 2 and 3. The remaining 11.5% of the sales tax revenue will provide modest support for the completion of the Grand Connection Crossing.