

2011 Preliminary Budget

City of Bellingham, Washington



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CITY OF BELLINGHAM MISSION STATEMENT

Support safe, satisfying and prosperous community life by providing the citizens of Bellingham with quality, cost-effective services that meet today's needs and form a strong foundation for the future.

CITY OF BELLINGHAM, WASHINGTON

2011 PRELIMINARY BUDGET

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MAYOR'S OFFICE

Dan Pike, Mayor
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Telephone (360) 778-8100
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TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Dan Pike

DATE: October 11, 2010

RE: Presenting the 2011 Preliminary Budget

Overview

Though national economists have declared a technical end to the deep recession that has plagued our country since at least 2008, we would be hard-pressed to find many in the local economy who feel that is true, based on the continuing financial pressures in their lives and businesses. Those two and half years of fiscal contraction and the many painful stories from all sectors – including from our very own government—still form a significant part of the context for this proposed Preliminary Budget for 2011 that I present to you today.

At the same time, I retain a strong belief in our community's resilience and in the bright future that awaits us. The road of late has been difficult, but the passion, innovation, civic engagement and dedication of our citizens, educational institutions, businesses, City staff and policy makers, non-profits and others make me confident that Bellingham will remain a first-tier, beautiful city in which to live, work and play.

As within our individual lives, tragedies and hard times change us, but they do not defeat us. And they often make us stronger. The budget I propose to you here takes care of our obligations today but also looks to that bright future before us and lays more of the groundwork that will get us there. Our municipal vehicle on that journey might be smaller and transformed, but our destination—a safe, family-friendly community of diverse neighborhoods supporting a dynamic, sustainable marketplace, complemented by many life-enriching amenities and surrounded by natural beauty that is beyond compare—has not. Let us use this budget process to continue our dialogue about how we stay on track to accomplish that vision.

Following Council-Provided Guidance

In addition to being the financial guide for the 12-month period beginning in January 2011, the proposed Preliminary Budget continues our collective efforts to organize, measure and report our progress toward the long-range ***Legacies and Strategic Commitments*** adopted by Council in 2009. It is my hope that the budget review process and subsequent discussions about our City operations will regularly be framed by senior staff and the Council asking how planned strategies and executables will move the recently approved quantifiable indicators under each of those legacies in the right direction. The 2011 fiscal year will be the first full year of data we report out to the public under those various metrics.

In this Preliminary Budget book and through the departmental presentations to Council about the 2011 budget, we will highlight some of our 2010 efforts aimed at legacy accomplishment as well. In so doing, we underscore that despite all our challenges, the City's mission still is:

Support safe, satisfying and prosperous community life by providing the citizens of Bellingham with quality, cost-effective services that meet today's needs and form a strong foundation for the future.

Obviously, in the past year and again in 2011 we must meet that mission with fewer dollars available than desired. Regrettably, next year will be another year when despite City staff innovations and greater community collaborations we will likely need to reduce some service levels to the public. Reporting such changes will be a standard part of each department's presentation to you in the coming weeks. As has become customary during this recession, your deliberations will be a stark exercise in pragmatically weighing the use of our limited resources to meet mandates and critical needs before wants, even when those wants are immensely popular. At the same time, we are not proposing abandoning our role in support of key quality of life amenities that matter to our citizens and to potential new businesses that would consider joining our community.

Additional Important Context Behind the Proposed Budget

I have forewarned staff leaders that this budget process could require numerous nimble adjustments or mid-course corrections as perhaps some of our unknowns today become clearer in their impact in the weeks ahead. Until more is known, these are the assumptions utilized in crafting the Preliminary Budget:

1. Based on a new annual whole-county assessment schedule and the downward pressures the recession has placed upon property values, the County Assessor is estimating that our cumulative valuation of land and facility holdings subject to property tax could go down from five (5) to ten (10) percent next year. An additional 5% reduction could also be experienced in 2012.
2. While some portions of our local economy have remained relatively strong despite the recession and others are showing some signs of improvement, most, including some of

our primary drivers of tax revenues (e.g. construction), continue to bump along the lowest ebb of their business cycle. As a result, despite our conservative projections for 2010, our primary revenues to date for the current year's budget (e.g. sales tax, B&O, etc.) are some \$1.1 million dollars below expectation. And fewer grants from the strapped other levels of government, lower earned interest rates and other factors further erode our financial position. We will likely offset much of that through expense control by our experienced and dedicated department heads but we will continue to have rather anemic revenue momentum as we face down known and probable cost increases for 2011.

3. Employment growth – a key driver of economic activity in a consumer-based taxation system such as ours in Washington—is expected to lag for at least the next couple of years. We are projecting only a 2% growth in primary revenue sources, such as sales/use tax and Business & Occupations (B&O) taxes in 2011.
4. Simultaneously, after absorbing a 12% increase in this proposed budget, we anticipate continued acceleration in health benefits costs that will be three to five times the rate of revenue growth, which poses a tremendous structural challenge going forward.
5. Until the voters issue their verdict on the privatization of liquor sales in our state, we have made no adjustment to the expected volume of sales and excise tax receipts stemming from those sales. In addition, we have **not** included at this time the hundreds of thousands of dollars historically passed on to us by the State from their “mark-up” or margins on liquor sales before taxation occurs. (To date, that impact is one of several reflected in the anticipated need to use reserves in 2011.)
6. As we continue under the temporary restraining order that blocked a sales tax exemption intended for residents of Canada because of their new Harmonized Sales Tax (HST), we have not reflected any possible change in tax receipts. In other words, the included revenue projection is based on historical practice and, therefore, counts on sales tax receipts paid by our neighbors to the north when visiting local businesses.
7. We are unable to specify the amount of sales tax contributed locally due to candy, bottled water and other sales transactions recently broadened by the State Legislature. As a result, we have not adjusted revenues pending the outcome of the initiative before the voters this fall to nullify those tax changes.
8. We will not know until sometime in November whether the voters will assist us in meeting local transportation needs through approval of the Transportation Benefit District sales tax increase proposal. No revenue is yet included from that source.
9. With Council action not concluded on automated traffic safety cameras and only estimates in hand regarding how quickly local residents will modify their risky driving behaviors in the targeted zones, we have not budgeted any revenue from this proposed initiative. If approved, it will be our plan to bring a budget amendment forward in 2011, once we have some experience with the system in hand.
10. The Preliminary Budget does include revenue for the statutorily allowed 1% increase in property taxation, but does not include use of our banked capacity.
11. With five of six open labor contracts unsettled as we go to press, we cannot precisely budget our labor and benefit costs for next year.

Clearly, this is a very large—perhaps unprecedented—number of fiscal unknowns facing the City as we meet our obligation to get a Preliminary Budget before you. Through all the haze, one thing emerges with clarity: we will need to be prepared to work together and quickly as any possible combination of the above scenarios unfolds. With several unknowns dependent on certified fall election results, it will not be surprising if the bulk of adjustments to revenues or additional expense reductions have to happen in mid-November, which is quite late in our planned budget process. The Revised Code of Washington provides no reprieve from having an approved budget before December is over.

The Basics of the Preliminary Budget

Residents, businesses, visitors to our area, intergovernmental agreements and grantors will provide us with an estimated \$180.3 million in new revenues in 2011. Though far fewer in number than in previous years, multi-year capital projects and other initiatives needing carryover revenues to enable completion will result in a projected total City spending plan of \$195 million for the 2011 fiscal period. Comparably, in 2010's budget that sum was \$188 million. Just a few years ago, the 2007 adopted spending plan called for \$ 205.4 million.

Our General Fund revenue, the most flexible of our more than 50 funds, is projected in 2011 to consist of some \$62 million within that citywide total. As a point of comparison, the General Fund in the 2007 Adopted Budget was more than \$65 million, or nearly 5% higher.

As a result, City departments have had to undertake their 8th round of budget reductions since the 2008 budget was adopted as they prepared their 2011 proposals. Even with the additional cuts, some institutionalized costs, such as the health care premium increases referenced earlier and the final years of multi-year bargaining unit agreements, have resulted, to date, in slightly higher expense totals for some departments. After eliminating more than 60 positions in previous rounds of cutting, we are putting before you a budget that eliminates another 14.3 FTEs net, after several departments have redefined or added positions as part of a reorganization of their work to streamline operations or achieve other policy goals, (e.g. operator positions added to run the wastewater treatment plant's incinerator seven days per week to "buy down" our Biochemical Oxygen Demand (BOD) levels to comply with Department of Ecology directives). In short, as a table later in this document will illustrate, the Preliminary Budget, if unchanged in the weeks ahead, will reflect 77.7 fewer FTEs than did the 2008 Adopted budget, or stated differently, a City workforce that is 9% smaller.

Even with these painful impacts of the past couple of years, in order to balance our limited 2011 revenues with projected expenses and avoid decimation of core government services and others highly prized by our citizens, I am asking Council to again approve usage of some of the balance in the General Fund reserves. Earlier this year, Council approved new Financial Management Guidelines which established that the General Fund reserve would not fall below 6% of annual expenditures for the fund and pinpointed a goal of a 12% balance. If 2010 expense containment stays on target and we do not face the full brunt of the potential negative consequences of the contextual issues enumerated on pages 2 and 3 above, we should be able

to meet these guidelines in 2011. As previously mentioned, however, the odds are good that we will need to make adjustments over the course of the budget season to respond to the eventual outcomes of some or all of those contextual issues in order to stay within the guidelines.

Where we have had to make difficult decisions, we have measured our choices against key frameworks and guidelines. Similar to 2010, we reviewed proposed 2011 departmental expense submissions with five filters applied:

- Executing City Council Legacies and Strategic Commitments to achieve the related quantifiable metrics or measurements of each goal in the years ahead
- Following the Council-approved Financial Management Guidelines
- Protecting the public's safety (both services and infrastructure)
- Maintaining and safeguarding our capital assets in the "fix it first" mode being recommended by the Capital Facilities Task Force; and
- Leveraging third party, e.g. other governmental or private grant, resources

Budget Specifics of Note

In last year's budget message I outlined 14 larger systemic undertakings that we hoped to accomplish in 2010. I am pleased to report that despite our revenue shortfalls we have managed to complete or make significant progress on 12 or 86% of them. We will overview that progress for you during upcoming presentations.

Looking to 2011, I will outline in my presentation before you six themes. Those themes stem from the approved Legacies and will receive added emphasis both within our daily operations and through some very limited discretionary dollars next year. The themes include:

- Economic development and job creation
- Protecting and remediating Lake Whatcom, our drinking water source
- Maintaining a balanced approach to effective public safety
- Further advances in sustainability
- Maintenance and improvements in infrastructure, and
- Continued investment in quality of life amenities

I also draw your attention to the lists of departmental objectives that will be brought before you during their presentations for added insight into planned activities in support of these six themes and the City's Legacies and Strategic Commitments overall.

Impacts of the Budget on our City Workforce

Though we are not alone among our peer cities or counties in terms of the multiple waves of budget cutting we've endured, I do think it is important for our citizens to recognize that this proposed budget document constitutes our ***eighth*** round of concerted expense reductions due to revenue shortfalls. After seven prior cuts, to be sure, our Department Heads had to make painful choices to meet their spending targets for next year.

As a reminder, after freezing hiring in late 2008, we eliminated 13 vacant positions in order to balance the 2009 budget. During four rounds of cuts to the '09 adopted budget and further austerity imposed in preparation for the 2010 fiscal year, we had a reduction in force (RIF) or lay-offs that affected more than 20 of our colleagues and saw, in total, that more than 50 other positions were eliminated from the City's workforce through FTE partial reductions or full eliminations. In other words, some 63 FTEs were lost before we even got to this budget exercise.

The budget that Council adopted for the 2008 fiscal year included 916.3 FTEs. With my attempt to add police officers in 2009, the total number of FTEs cut was partially masked but fell to a net of 910.2 in 2009. With the recession's full weight upon us, we acted to bring the total in the 2010 Adopted Budget to 852.9 FTE positions. As the table below illustrates, regrettably, we are proposing the net loss of another 14.3 FTEs for the year ahead, taking our workforce down to 838.6 FTEs. The net impact since adoption of our current year's budget is calculated as follows:

BUDGETED FTES	
2010 Budgeted FTES	852.9
FTEs added by ordinance in 2010	7.4
FTEs added for 2011	3.4
Elimination of Vacant Positions	(10.3)
Layoffs	(6.5)
Net decrease in hours including Limited Term positions ending during 2011	(5.7)
2011 FTE savings for delayed hires (delayed to 7/31/11)	(2.6)
2011 Budgeted FTES	838.6
Net Decrease	(14.3)

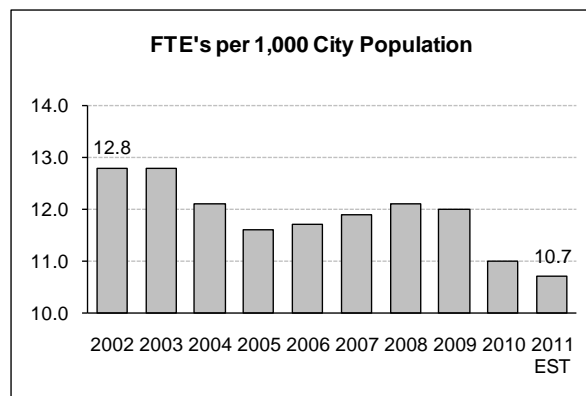
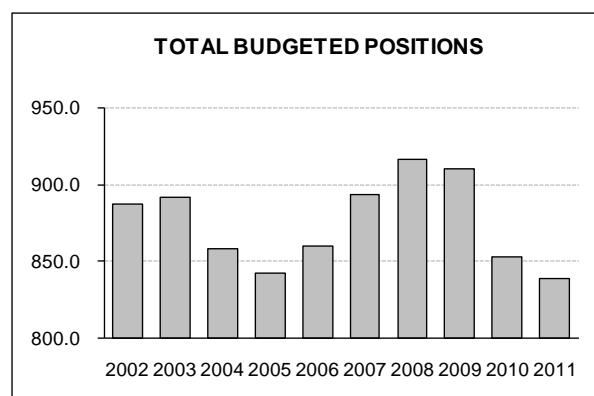
These reductions take the City workforce down 77.7 FTEs since the 2008 budget was adopted, or 9%. In addition, several departments will continue to function with some of their authorized positions "frozen" as vacancies until we feel it is prudent to authorize their filling.

The table below compares the requested number of FTEs for 2011 to prior years' adopted budget levels. With these net changes, the City's staff to thousand population ratio of 10.7 is below the level budgeted over the past decade, including 2005, when another significant

reduction in force was implemented. This level of staffing has affected service levels and we will highlight those changes for the public in upcoming presentations.

**10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS
FROM ADOPTED BUDGETS**

Employee Group	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Employee Grp	75.6	78.6	77.4	77.1	79.9	83.9	90.8	87.0	80.1	75.7
Supervisors and Professionals	94.3	100.6	101.7	104.9	103.4	108.6	107.8	106.0	100.0	97.5
Professional Librarians	9.3	8.3	8.0	8.0	8.0	8.0	8.0	8.0	6.3	7.0
Emergency Med Svcs Dispatch	11.0	11.0	11.0	12.0	12.0	12.0	13.0	13.0	13.0	13.0
Fire Supervisors	8.0	8.0	7.3	7.0	8.0	8.0	8.0	8.0	8.0	8.0
Firefighters	128.7	129.7	129.3	122.5	126.0	132.0	135.0	133.0	129.0	133.0
Police	98.0	98.0	95.4	95.1	100.0	102.0	102.0	106.0	99.7	101.0
WHAT COMM Dispatch	0.0	23.0	23.0	23.0	23.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	379.1	355.7	334.4	323.5	327.3	336.5	352.1	351.6	319.8	308.8
TOTAL REGULAR	814.0	822.9	797.5	783.1	797.6	827.0	851.7	847.6	790.9	779.0
Temporary Labor	73.4	69.1	60.9	59.2	62.2	66.6	64.6	62.6	62.0	59.6
TOTAL PAID WORKFORCE	887.4	892.0	858.4	842.3	859.8	893.6	916.3	910.2	852.9	838.6



Source for population estimates – State of Washington Office of Financial Management

What will not be obvious in this precipitous drop in the workforce is the good work that has happened in some departments to creatively combine or redefine jobs and collaborate with other departments to maintain functionality and services. This creativity has cost-effectively saved some employment that would have otherwise been lost. Under very trying circumstances, this represents excellent team work by City departments and some represented bargaining units for very positive outcomes. For both management and labor this has otherwise been a dreadful time of seeing both services and the livelihoods of valued colleagues negatively impacted by our financial conditions. My thanks to our departmental managers and

to City workers, whether represented or not, for doing their parts to make the best of what has simply been a hard slog through circumstances that were largely beyond our control.

In what fiscal position does the 2011 Proposed Budget leave us?

The answer to that question in a phrase is “Woe is us and thank goodness we’re not them!” Almost daily we read of U.S. states and cities, some even close to home, that are facing massive deficits, depleting all their reserves, laying off huge numbers of workers, including public safety personnel, and even defaulting on various bonds they have issued. One poor city in Virginia not only defaulted on a bond they issued, they put up their city hall building as the collateral and now risk losing the heart of the municipal government’s operations in the process. Thank goodness we’re not them!

As I have said many times before, as difficult as the last few years have been and as precarious as 2011 may end up being, we must be thankful for the vision of our predecessors (including a couple of you that are still contemporaries on the Council) who put significant dollars into reserves for rainy days such as these. At the same time, we must be conscious of the trend we’re on.

With all the contextual unknowns listed early in this document, I am advancing the Preliminary General Fund Budget with a known deficit between expected income and expenses of just under \$1.4 million. In other words, I am, for now, asking you to consider using some of our reserves for a fourth year in a row, if need be. We can do so and remain within the financial guidelines you established earlier this year; however, we must be mindful of the pitfalls of a guideline based on percentages of expense. As our expenses shrink, it takes fewer real dollars in the bank to constitute the targeted percentages, and if practiced for too long, such a trend could mean that our reserves in real dollars become too small to give us the resiliency we might need in times of natural disaster or other major event.

If the preliminary figure of \$1.4 million holds when we approach final passage later this year, *and spending matches* the figures budgeted, we anticipate that the General Fund reserve will consist of just \$8.6 million at 2011’s year-end. That would still have us within our guidelines, but it is just over half of the more than \$15 million we had in General Fund reserves a few years ago. I don’t think we can responsibly go much lower.

In total, the City has more than \$83 million dollars in reserve accounts of all types. While these sums might appear to be bountiful, it is important to note that the General Fund Reserve, for example, if on target at the end of 2011, will constitute only about six (6) weeks of operating expenses. Most all of the other reserves on hand have restricted uses, such as Greenways funds used exclusively to purchase parks and open space lands.

These must be the difficult focal points of budget deliberation conversations. Do we continue our modest pattern of reserve usage to limit the further erosion of core services and quality of life amenities that have defined the Bellingham that we love? Or, do we sharpen again for the

ninth time the budget cutting knife, knowing that our options are few for additional savings without affecting people and services? Certainly, electoral and legal answers in the weeks and months ahead will partially answer these questions for us, but we will not have all the answers before we must decide the 2011 budget, unfortunately.

In my view, our citizens have, with rare exception, been exceedingly understanding of the predicaments we have faced and continue to face. I know they still expect that the City will, to the best of its ability and resources, continue its proud tradition of providing quality basic services to the community and keep this a most desirable place to live. I look forward to their input on this budget process.

Summary

The Preliminary Budget proposed represents the fourth fiscal chapter we must write since this deep recession began. Especially in such tough times, a City's budget is its most important expression of policy, values and the vision we hold for our collective future.

Despite diminished resources, we will push for progress on the City Council's Legacies and Strategic Commitments. We will continue to partner with our citizen advisory boards, commissions, peer governments, and of course, the public to achieve the quantifiable targets we have laid out as the barometers of our movement forward.

This budget will maintain momentum on managing growth, keep the processes for enabling redevelopment of the waterfront alive, keep us focused on Lake Whatcom's health, and do what is within our power to bring jobs and economic development to our community on a well-maintained and increasingly efficient infrastructure. Though at support levels smaller than I would find ideal, it will also sustain our cherished cultural institutions and park facilities, both within our vibrant neighborhoods and citywide.

My thanks to our Department Heads and their staff, and particularly our Finance Department's budget team who make this annual, essential process as smooth as can be during these uncertain times.

From you, our City Council, and all the citizenry, I look forward to your insights in this budget process as we –sometimes from different perspectives—work toward the common goal of keeping Bellingham strong and its future even brighter.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Dan Pike', with a stylized flourish at the end.

Dan Pike, Mayor

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ELECTED OFFICIALS

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Gene Knutson.....2nd Ward
Barry Buchanan3rd Ward
Stan Snapp4th Ward
Terry Bornemann5th Ward
Michael Lilliquist6th Ward
Seth FleetwoodAt-Large

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Visit us on the City's website at www.cob.org

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Ted Carlson	tcarlson@cob.org

Visit us on the City's website at www.cob.org

City of Bellingham Legacies and Strategic Commitments

"We are working today so future generations will benefit from..."

Clean, Safe Drinking Water

- Protect and improve drinking water sources
- Limit development in Lake Whatcom watershed
- Use efficient, ecological treatment techniques
- Maintain reliable distribution system
- Promote water conservation

Healthy Environment

- Protect and improve the health of lakes, streams, and bay
- Protect and restore ecological functions and habitat
- Reduce contributions to climate change
- Conserve natural and consumable resources

Vibrant Sustainable Economy

- Support thriving local economy across all sectors
- Promote inter-dependence of environmental, economic, and social interests
- Create conditions that encourage public and private investment
- Foster vibrant downtown and other commercial centers
- Preserve farmland and the agricultural economy

Sense of Place

- Support sense of place in neighborhoods
- Encourage development within existing infrastructure
- Preserve historic and cultural resources
- Support people-to-people connections

Safe and Prepared Community

- Prevent and respond to emergencies
- Prevent and respond to crime
- Ensure safe infrastructure
- Increase community readiness and resilience

Mobility & Connectivity Options

- Provide safe, well-connected mobility options for all users
- Maintain & improve streets, trails & other infrastructure
- Limit sprawl
- Increase infrastructure for bicycles, pedestrians, and non-single-occupancy vehicle modes of transportation
- Reduce dependence on single-occupancy vehicles

Access to Quality of Life Amenities

- Maintain & enhance publicly owned assets
- Foster arts, culture, and lifelong learning
- Provide recreation & enrichment opportunities for all ages & abilities
- Ensure convenient access to & availability of parks & trails Citywide

Quality, Responsive City Services

- Deliver efficient, effective, and accountable municipal services
- Use transparent processes & involve stakeholders in decisions
- Provide access to accurate information
- Recruit, retain, & support quality employees

Equity & Social Justice

- Provide access to problem-solving resources
- Support safe, affordable housing
- Increase living wage employment
- Support services for lower-income residents
- Cultivate respect & appreciation for diversity

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CITYWIDE BUDGET REPORTS

Budget Balancing and Reserves

Beginning Reserve Balance + Revenues = Expenditures + Ending Reserve Balance

To show totals are in balance, Beginning Reserves are included with Revenues and Sources, and Ending Reserves are included with Expenditures and Uses on most of the Citywide Budget Reports.

For budget preparation and monitoring purposes, the City uses reserves rather than fund balances. Reserves better define the resources expected to be available at the beginning of the year for expenditures and ending reserves also better define what will be left at year-end for use in the following year. The City defines budgetary reserves as the difference between:

- assets that can reasonably be expected to be available for use within the year or shortly thereafter, and
- liabilities that can reasonably be expected to be extinguished during the year

Citywide Budget Overview Reports

This first group of reports provides an overview of the City budget.

Summary of Estimated Revenues, Expenditures, and Reserves Reports -

Provide a Citywide summary of the budget. Data is presented and summarized by type of fund for the budget year. The total of all funds for the budget year is compared to the total for the current year adopted budget.

- The first report (pages 20-21) shows Citywide Estimated Beginning Reserve Balance, Revenues and Expenditures by Type, and Estimated Ending Reserve Balance.
- The second report (pages 22-23) shows Citywide Estimated Beginning Reserve Balance, Revenues and Expenditures by Department, and Citywide Estimated Ending Reserve Balance.
 - Non-Departmental Revenues on this report include revenues that are shared between departments. Distribution of those revenues to departments is shown in the column labeled “Used From Reserves” on the right side of the Revenue Summary by Fund, Department and Type report beginning on pages 57 and 58.

Changes in Reserve Balances Report

Shows the change in each funds’ estimated reserve balance from the beginning to the end of the budget year and the reserve goal (Pages 24-27). Explanations follow the report and are provided for those funds that have budgeted reserve balance changes of more than 10% and \$250,000.

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 1/1/2011	\$ 12,266,219	\$ 11,788,210	\$ 483,892	\$ 26,235,588	\$ 15,790,052
REVENUES					
Taxes	49,829,859	13,677,410	265,000	1,270,000	-
Licenses & Permits	963,771	42,000	-	1,263,500	-
Intergovernmental	1,586,901	7,642,420	628,211	5,166,914	15,507
Charges For Goods & Services	6,653,241	10,001,263	-	42,576,732	4,219,397
Fines & Forfeitures	1,137,100	-	-	1,010,700	-
Interest & Miscellaneous	777,731	683,610	277,350	2,504,421	17,323,133
Non-Revenues	-	-	-	43,000,000	-
Other Financing Sources	1,094,234	725,000	1,225,231	2,176,742	35,000
TOTAL REVENUES	62,042,837	32,771,703	2,395,792	98,969,009	21,593,037
TOTAL AVAILABLE RESOURCES	74,309,056	44,559,913	2,879,684	125,204,597	37,383,089
EXPENDITURES					
Salaries & Benefits	43,737,880	11,538,563	-	15,394,248	3,647,160
Supplies	2,177,034	849,040	-	2,518,937	1,477,023
Services	5,334,811	6,120,077	-	7,639,710	14,741,726
Intergovernmental Services	5,825,681	1,311,406	-	7,985,301	119,670
Capital	-	9,810,304	-	15,784,526	545,000
Principal & Interest	238,524	-	2,474,940	6,392,010	-
Interfund Charges	6,071,291	3,938,105	-	12,375,841	1,774,972
TOTAL EXPENDITURES	63,385,221	33,567,495	2,474,940	68,090,573	22,305,551
ESTIMATED ENDING RESERVE BALANCE 12/31/2011	10,923,835	10,992,418	404,744	57,114,024	15,077,538
TOTAL EXPEND. & RESERVE BALANCE	\$ 74,309,056	\$ 44,559,913	\$ 2,879,684	\$ 125,204,597	\$ 37,383,089

--by Revenue and Expenditure Type

2011 Budget

PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2011 BUDGET	ADOPTED 2010 BUDGET	Change from 2010 Adopted AMOUNT	PCT
\$ 10,149,961	\$ 5,090,502	\$ 1,545,156	\$ 83,349,580	\$ 79,420,099	\$ 3,929,481	4.9%
1,837,000	363,600	1,020,000	68,262,869	67,431,019	831,850	1.2%
-	-	-	2,269,271	2,081,595	187,676	9.0%
105,000	-	369,000	15,513,953	14,943,772	570,181	3.8%
-	-	-	63,450,633	62,631,134	819,499	1.3%
-	-	-	2,147,800	2,120,265	27,535	1.3%
1,320,077	141,379	141,424	23,169,125	23,887,626	(718,501)	-3.0%
190,168	-	-	43,190,168	257,000	42,933,168	16705.5%
-	-	-	5,256,207	4,995,750	260,457	5.2%
3,452,245	504,979	1,530,424	223,260,026	178,348,161	44,911,865	25.2%
13,602,206	5,595,481	3,075,580	306,609,606	257,768,260	48,841,346	18.9%
2,815,000	-	50,497	77,183,348	76,010,152	1,173,196	1.5%
100,200	-	12,700	7,134,934	7,734,366	(599,432)	-7.8%
492,600	-	289,650	34,618,574	34,870,770	(252,196)	-0.7%
-	142,948	49,000	15,434,006	13,820,680	1,613,326	11.7%
-	-	-	26,139,830	21,602,476	4,537,354	21.0%
-	-	1,109,425	10,214,899	9,955,575	259,324	2.6%
74,601	7,977	-	24,242,787	23,973,927	268,860	1.1%
3,482,401	150,925	1,511,272	194,968,378	187,967,946	7,000,432	3.7%
10,119,805	5,444,556	1,564,308	111,641,228	69,800,314	41,840,914	59.9%
\$ 13,602,206	\$ 5,595,481	\$ 3,075,580	\$ 306,609,606	\$ 257,768,260	\$ 48,841,346	18.9%

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 1/1/2011	\$ 12,266,219	\$ 11,788,210	\$ 483,892	\$ 26,235,588	\$ 15,790,052
REVENUES					
Fire	621,874	-	-	7,715,008	-
Police	1,687,751	4,608,826	-	-	-
Judicial & Support Serv	1,745,000	-	-	-	-
Parks & Recreation	1,925,348	4,565,580	-	737,006	-
Library	340,433	15,000	-	-	-
Museum	59,215	-	-	-	-
Planning & Com Devel	20,224	2,761,762	-	1,826,510	-
Hearing Examiner	30,000	-	-	-	-
Human Resources	670,023	-	-	-	12,500,150
Finance	1,786,555	-	2,395,792	-	-
ITSD	926,090	251,946	-	-	382,966
Legal	347,595	-	-	-	1,149,080
Office Of The Mayor	466,146	-	-	-	-
City Council	221,630	-	-	-	-
Non-Departmental	51,194,953	2,372,190	-	-	-
Public Works	-	18,196,399	-	88,690,485	7,560,841
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
TOTAL REVENUES	62,042,837	32,771,703	2,395,792	98,969,009	21,593,037
TOTAL AVAILABLE RESOURCES	74,309,056	44,559,913	2,879,684	125,204,597	37,383,089
EXPENDITURES					
Fire	13,640,032	1,198,505	-	7,666,163	-
Police	20,195,579	3,495,932	-	-	-
Judicial & Support Serv	2,523,166	-	-	-	-
Parks & Recreation	6,840,633	4,474,449	-	623,659	-
Library	3,468,241	15,000	-	-	-
Museum	1,530,235	-	-	-	-
Planning & Com Devel	2,643,657	2,761,169	-	1,777,648	-
Hearing Examiner	192,348	-	-	-	-
Human Resources	1,194,015	-	-	-	13,730,920
Finance	2,284,856	-	2,474,940	-	-
ITSD	2,374,269	358,671	-	-	385,943
Legal	1,368,204	-	-	-	1,077,522
Office Of The Mayor	818,703	-	-	-	-
City Council	404,274	-	-	-	-
Non-Departmental	3,907,009	711,448	-	-	-
Public Works	-	20,552,321	-	58,023,103	7,111,166
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
TOTAL EXPENDITURES	63,385,221	33,567,495	2,474,940	68,090,573	22,305,551
ESTIMATED ENDING RESERVE BALANCE 12/31/2011	10,923,835	10,992,418	404,744	57,114,024	15,077,538
TOTAL EXPEND. & RESERVE BALANCE	\$ 74,309,056	\$ 44,559,913	\$ 2,879,684	\$ 125,204,597	\$ 37,383,089

-- by Department

2011 Budget

PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2011 BUDGET	ADOPTED 2010 BUDGET	Change from 2010 Adopted AMOUNT	PCT
\$ 10,149,961	\$ 5,090,502	\$ 1,545,156	\$ 83,349,580	\$ 79,420,099	\$ 3,929,481	4.9%
-	-	-	8,336,882	8,116,217	220,665	2.7%
-	-	-	6,296,577	6,228,192	68,385	1.1%
-	-	-	1,745,000	1,978,476	(233,476)	-11.8%
-	405,268	-	7,633,202	8,393,257	(760,055)	-9.1%
-	-	-	355,433	369,981	(14,548)	-3.9%
-	-	-	59,215	43,842	15,373	35.1%
-	-	-	4,608,496	5,481,270	(872,774)	-15.9%
-	-	-	30,000	30,000	-	0.0%
3,452,245	-	-	16,622,418	15,846,785	775,633	4.9%
-	-	-	4,182,347	4,537,255	(354,908)	-7.8%
-	-	-	1,561,002	1,121,189	439,813	39.2%
-	-	-	1,496,675	1,412,540	84,135	6.0%
-	-	-	466,146	470,740	(4,594)	-1.0%
-	-	-	221,630	239,042	(17,412)	-7.3%
-	-	-	53,567,143	53,538,899	28,244	0.1%
-	99,711	-	114,547,436	68,731,536	45,815,900	66.7%
-	-	1,161,343	1,161,343	1,403,917	(242,574)	-17.3%
-	-	369,081	369,081	405,023	(35,942)	-8.9%
3,452,245	504,979	1,530,424	223,260,026	178,348,161	44,911,865	25.2%
13,602,206	5,595,481	3,075,580	306,609,606	257,768,260	48,841,346	18.9%
-	-	-	22,504,700	22,524,614	(19,914)	-0.1%
-	-	-	23,691,511	23,217,650	473,861	2.0%
-	-	-	2,523,166	3,017,156	(493,990)	-16.4%
-	147,915	-	12,086,656	14,140,663	(2,054,007)	-14.5%
-	-	-	3,483,241	3,513,274	(30,033)	-0.9%
-	-	-	1,530,235	1,474,867	55,368	3.8%
-	-	-	7,182,474	7,969,337	(786,863)	-9.9%
-	-	-	192,348	186,670	5,678	3.0%
3,482,401	-	-	18,407,336	17,039,187	1,368,149	8.0%
-	-	-	4,759,796	4,793,273	(33,477)	-0.7%
-	-	-	3,118,883	3,451,114	(332,231)	-9.6%
-	-	-	2,445,726	2,547,156	(101,430)	-4.0%
-	-	-	818,703	998,018	(179,315)	-18.0%
-	-	-	404,274	438,426	(34,152)	-7.8%
-	-	-	4,618,457	4,194,045	424,412	10.1%
-	3,010	-	85,689,600	76,907,012	8,782,588	11.4%
-	-	1,156,600	1,156,600	1,156,029	571	0.0%
-	-	354,672	354,672	399,455	(44,783)	-11.2%
3,482,401	150,925	1,511,272	194,968,378	187,967,946	7,000,432	3.7%
10,119,805	5,444,556	1,564,308	111,641,228	69,800,314	41,840,914	59.9%
\$ 13,602,206	\$ 5,595,481	\$ 3,075,580	\$ 306,609,606	\$ 257,768,260	\$ 48,841,346	18.9%

Changes in Estimated Reserve Balances

Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
1 General	12,266,219		62,042,837		74,309,056		63,385,221
111 Street	2,346,436		18,179,423		20,525,859		18,736,974
113 Paths & Trails Reserve	64,183		8,184		72,367		-
123 Parksites Acquisition	33,507		3,046		36,553		-
124 Technology Replacement & Reserve	1,350,000		251,946		1,601,946		358,671
125 Capital Maint	645,654		512,096		1,157,750		755,000
126 Library Gift	48,551		15,000		63,551		15,000
131 Olympic Pipeline Incident	41,441		8,792		50,233		5,347
132 Squalicum Park/Olympic	12,558		-		12,558		-
133 Olympic - Restoration	902		-		902		-
134 Olympic-Whatcom Falls Park Addl	258,347		2,282		260,629		-
135 Little Squalicum-Oeser Settlement	48,836		3,948		52,784		2,023
141 1st 1/4% Real Estate Excise Tax	1,120,391		932,513		2,052,904		1,086,453
142 2nd 1/4% Real Estate Excise Tax	1,256,138		927,581		2,183,719		826,995
151 Police Federal Equitable Share	530,949		140,806		671,755		93,719
152 Asset Forfeiture/Drug Enforce.	47,106		37,455		84,561		71,834
153 Criminal Justice	645,463		263,013		908,476		221,752
160 Public Safety Dispatch	1,490,736		4,167,552		5,658,288		4,307,132
172 Beyond Greenways	517,073		24,492		541,565		99,182
173 Greenways III	920,026		4,015,663		4,935,689		3,644,509
177 Parks Impact	167,967		514,953		682,920		581,735
178 Sportsplex	36,946		1,196		38,142		-
180 Tourism	205,000		904,296		1,109,296		903,703
190 Community Develop Block Grant	-		1,122,500		1,122,500		1,122,500
191 HOME Investment Partnership Grant	-		734,966		734,966		734,966
214 2001 Fire UTGO Bond	86,723		266,495		353,218		350,165
223 Refunding GO Bonds 1996	-		346,303		346,303		346,303
224 Sportsplex Acquisition Debt	22,576		271,342		293,918		271,333
225 2004 PFD/Civic Field LTGO	-		1,321,763		1,321,763		1,321,763
231 Drake Note	-		17,964		17,964		17,964
235 PW Trust Loan-Str Overlay	-		167,412		167,412		167,412
245 LID Guaranty	374,593		4,513		379,106		-
410 Water	8,019,158		19,363,894		27,383,052		21,915,460
420 Wastewater	6,699,173		59,881,876		66,581,049		25,831,193
430 Storm/Surface Water Utility	1,231,532		5,386,557		6,618,089		5,929,133
440 Solid Waste	6,835,024		1,593,523		8,428,547		2,020,158
456 Cemetery	284,030		540,378		824,408		563,729
460 Golf Course	96,901		196,628		293,529		59,930
465 Parking Services	1,439,399		2,464,635		3,904,034		2,327,159
470 Medic One	637,371		7,715,008		8,352,379		7,666,163
475 Development Services	993,000		1,826,510		2,819,510		1,777,648
510 Fleet Administration	6,717,534		3,369,648		10,087,182		2,621,883
520 Purchasing/Materials Mngmt	843,494		2,021,474		2,864,968		2,061,356

2011 Budget

Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Reserve Goal	Goal Met
10,923,835	(1,342,384)	-10.9%	7,800,000	12% operating	yes
1,788,885	(557,551)	-23.8%	963,935	5% operating + \$250K	yes
72,367	8,184	12.8%			
36,553	3,046	9.1%			
1,243,275	(106,725)	-7.9%	300,000	\$300 K minimum	yes
402,750	(242,904)	-37.6%	100,000	\$100K minimum	yes
48,551	-	0.0%			
44,886	3,445	8.3%			
12,558	-	0.0%			
902	-	0.0%			
260,629	2,282	0.9%			
50,761	1,925	3.9%			
966,451	(153,940)	-13.7%	100,000	\$300 K minimum	yes
1,356,724	100,586	8.0%	100,000	\$100K minimum	yes
578,036	47,087	8.9%			
12,727	(34,379)	-73.0%			
686,724	41,261	6.4%			
1,351,156	(139,580)	-9.4%	604,030	15% operating	yes
442,383	(74,690)	-14.4%			
1,291,180	371,154	40.3%			
101,185	(66,782)	-39.8%			
38,142	1,196	3.2%			
205,593	593	0.3%			
-	-	--			
-	-	--			
3,053	(83,670)	-96.5%			
-	-	--			
22,585	9	0.0%			
-	-	--			
-	-	--			
-	-	--			
379,106	4,513	1.2%			
5,467,592	(2,551,566)	-31.8%	4,192,921	5% operating + debt/ser.	yes
40,749,856	34,050,683	508.3%	4,754,909	5% operating + debt/ser.	yes
688,956	(542,576)	-44.1%	639,957	5% operating + \$400K	yes
6,408,389	(426,635)	-6.2%	1,066,255	5% operating + \$1 M	yes
260,679	(23,351)	-8.2%	260,000	6% operating + trust	yes
233,599	136,698	141.1%			
1,576,875	137,476	9.6%	266,094	6% operating + debt/ser.	yes
686,216	48,845	7.7%	600,000	8% operating	yes
1,041,862	48,862	4.9%	355,530	50% operating	yes
7,465,299	747,765	11.1%	3,000,000	1 yr. replacement	yes
803,612	(39,882)	-4.7%	636,394	6% operating	yes

Changes in Estimated Reserve Balances (continued)

Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
530 Facilities Administration	500,343		2,169,719		2,670,062		2,427,927
540 Telecommunications	328,636		382,966		711,602		385,943
550 Claims Litigation	4,121,816		1,149,080		5,270,896		1,077,522
561 Unemployment Compensation	377,660		178,263		555,923		377,739
562 Workers Comp Self-Insurance	793,063		558,284		1,351,347		746,329
565 Health Benefits	2,107,506		11,763,603		13,871,109		12,606,852
612 Firefighter Pension and Benefit	5,092,693		2,473,528		7,566,221		2,229,423
613 Police Pension and Benefit	5,057,268		978,717		6,035,985		1,252,978
701 Greenways Maint Endowment	3,663,420		405,268		4,068,688		147,915
702 Nat Res Protect & Restoration	1,427,082		99,711		1,526,793		3,010
965 Public Facilities District	1,540,480		1,161,343		2,701,823		1,156,600
970 Public Development Authority	4,676		369,081		373,757		354,672
Total	83,349,580		223,260,026		306,609,606		194,968,378

Explanations are provided for changes of more than 10% and \$250,000 in reserve balances for individual funds.

Explanations

001 General Fund – Included in the Beginning and Ending Reserve total is restricted cash totaling \$2 M for environmental cleanup and jail pre-paid expenditures. Due to the continued recession expenditures outpace revenues reducing reserves by an additional \$1,342,384.

111 Street Fund – The decrease in Sales Tax revenue (\$2.4 M) and grant revenue continues reducing reserves by an additional \$557,551.

173 Greenways III Fund – Reserves are budgeted to grow by \$371,154 based on estimated voted levy receipts (2007 – 16). Money will be spent on future land acquisition, design of the over water walkway, and park construction.

410 Water Fund – Reduced new construction lowers system development charge revenue used for capital projects, while capital expenditures increase by \$3.2 M in 2011. Priority projects include: main replacement \$1.6 M, watershed land acquisition \$1 M, and Nooksack Dam Passage \$1.6 M. The budgeted reserve usage is \$2,551,566.

2011 Budget

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Reserve Goal	Goal Met
	242,135	(258,208)	-51.6%	139,760	6% operating	yes
	325,659	(2,977)	-0.9%			
	4,193,374	71,558	1.7%	5,000,000	fixed minimum	no
	178,184	(199,476)	-52.8%	262,000	75% estimated claims	no
	605,018	(188,045)	-23.7%	600,000	\$600K minimum	yes
	1,264,257	(843,249)	-40.0%	360,975	3% of medical premiums	yes
	5,336,798	244,105	4.8%			
	4,783,007	(274,261)	-5.4%			
	3,920,773	257,353	7.0%			
	1,523,783	96,701	6.8%			
	1,545,223	4,743	0.3%	1,200,000	1 yr. bond payment	yes
	19,085	14,409	308.1%			
	111,641,228	28,291,648	33.9%			

420 Wastewater Fund – Department of Ecology regulations require the city to expand the Waste Water Treatment Plant. A bond issue of \$43 M is anticipated in 2011 to pay for Phase I of the expansion as well as other capital projects. Priority projects include: main replacement \$.9 M, and inflow and infiltration projects \$5 M. Ending reserves will increase by \$34,050,683 for the bond, which will be spent over the next three years on capital projects.

430 Storm/Surface Water Utility Fund – Ongoing capital projects for creek day-lighting, storm main replacement, and fish passage improvements totaling \$1 M will utilize \$542,576 of reserves.

565 Health Benefits Fund – \$843,249 of reserves is being used to cover the increase in medical insurance cost for City staff.

Citywide Budget Detail Reports

The next group of reports provides a more detailed level of information by individual fund, department, and type of revenue and expenditure.

Revenues and Sources – Expenditures and Uses – All Funds Report

Provides a classified summary of revenues, sources, expenditures, and uses along with ending reserves for each fund and for the City as a whole. Information is presented for the 2011 budget, 2010 adopted and revised budgets, and 2009 actual amounts.

The Revised Budget is included to show the relationship between ending reserves in the prior year and beginning reserves in the current year. At the time the current year budget is adopted, beginning reserves are estimated. The Revised Budget includes:

- The reconciling ordinance which amends the estimated beginning reserve accounts to match actual beginning reserves after the fiscal year is closed.
- The reappropriation ordinance, which carries forward the funds necessary to pay for goods and services that were purchased before year end, but have not been received.
- Budget ordinances and transfer orders amending the current year budget, approved by Council at the time the data was extracted for this document (August).

Differences between the 2009 ending balance and the 2010 revised budget beginning balance are due to adjusting entries in the accounting system that are not included in the budget. Differences between the City's Financial Report and the Budget, and the process for amending the budget are both described in more detail in the Budget Overview section of the Adopted Budget Document.

Revenue Summary by Fund, Department, and Revenue Type Report and Charts

Shows budget year revenues sorted by fund then department. Subtotals revenues by basic account type, totals revenues excluding reserves, and provides a grand total with reserves.

Expenditure Summary by Fund, Department, and Expenditure Type Report and Charts

Shows budget year expenditures by fund and department. Subtotals expenditures by object type, totals expenditures excluding reserves, and provides a grand total with reserves.

Expenditures by SubObject – All Funds Report

Shows citywide expenditures totaled by type, which includes all funds in total and excludes reserves.

Revenues and Sources, Expenditures, and Uses – All Funds

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
General Fund (001)						
Beginning Reserves	17,326,870	12,540,767	15,757,471	12,266,219	(274,548)	-2.2%
Revenues:						
Taxes	47,527,137	48,907,009	48,961,681	49,829,859	922,850	1.9%
Licenses and Permits	923,157	894,595	894,595	963,771	69,176	7.7%
Intergovernmental Revenues	2,684,827	2,474,326	5,086,916	1,586,901	(887,425)	-35.9%
Goods and Services Charges	6,179,226	6,754,370	6,754,370	6,653,241	(101,129)	-1.5%
Fines	1,158,366	1,157,550	1,157,550	1,137,100	(20,450)	-1.8%
Miscellaneous	1,245,515	968,327	998,569	777,731	(190,596)	-19.7%
Other Financing Sources	1,005,329	1,072,704	1,120,704	1,094,234	21,530	2.0%
Subtotal of Revenues	60,723,557	62,228,881	64,974,385	62,042,837	(186,044)	-0.3%
Fund Total Sources	78,050,427	74,769,648	80,731,856	74,309,056	(460,592)	-0.6%
Expenditures:						
Salaries and Benefits	43,416,243	43,451,267	43,602,050	43,737,880	286,613	0.7%
Supplies	2,184,729	2,325,034	2,497,452	2,177,034	(148,000)	-6.4%
Services	5,965,626	6,224,950	8,613,818	5,334,811	(890,139)	-14.3%
Intergovernmental Expenditures	5,768,533	5,508,281	5,681,218	5,825,681	317,400	5.8%
Capital	423,692	0	193,069	0	0	--
Principal and Interest	263,667	250,000	250,000	238,524	(11,476)	-4.6%
Interfund	5,728,907	6,289,195	6,284,195	6,071,291	(217,904)	-3.5%
Subtotal of Expenditures	63,751,397	64,048,727	67,121,802	63,385,221	(663,506)	-1.0%
Ending Reserves	14,299,030	10,720,921	13,610,055	10,923,835	202,914	1.9%
Fund Total Uses	78,050,427	74,769,648	80,731,857	74,309,056	(460,592)	-0.6%
Street Fund (111)						
Beginning Reserves	10,151,432	1,387,306	10,326,013	2,346,436	959,130	69.1%
Revenues:						
Taxes	7,125,595	7,000,000	7,000,000	7,000,000	0	0.0%
Licenses and Permits	43,780	42,000	42,000	42,000	0	0.0%
Intergovernmental Revenues	7,348,642	2,479,694	17,889,128	3,319,050	839,356	33.8%
Goods and Services Charges	7,138,589	7,496,397	7,618,397	7,502,894	6,497	0.1%
Miscellaneous	438,175	322,545	322,545	315,479	(7,066)	-2.2%
Subtotal of Revenues	22,094,781	17,340,636	32,872,070	18,179,423	838,787	4.8%
Fund Total Sources	32,246,213	18,727,942	43,198,083	20,525,859	1,797,917	9.6%
Expenditures:						
Salaries and Benefits	7,067,590	7,119,401	6,961,974	7,142,046	22,645	0.3%
Supplies	853,224	764,502	784,498	661,062	(103,440)	-13.5%
Services	4,140,742	2,918,041	5,455,869	2,715,962	(202,079)	-6.9%
Intergovernmental Expenditures	626,092	341,300	546,792	367,412	26,112	7.7%
Capital	5,677,506	3,238,000	24,688,523	4,458,284	1,220,284	37.7%
Interfund	3,470,289	3,357,145	3,357,145	3,392,208	35,063	1.0%
Subtotal of Expenditures	21,835,443	17,738,389	41,794,801	18,736,974	998,585	5.6%
Ending Reserves	10,410,770	989,553	1,403,280	1,788,885	799,332	80.8%
Fund Total Uses	32,246,213	18,727,942	43,198,081	20,525,859	1,797,917	9.6%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Arterial St Construction Fund (112)</u>						
Beginning Reserves	296,934	0	0	0	0	--
Revenues:						
Miscellaneous	4,960	0	0	0	0	--
Subtotal of Revenues	4,960	0	0	0	0	--
Fund Total Sources	301,894	0	0	0	0	--
Expenditures:						
Capital	301,893	0	0	0	0	--
Subtotal of Expenditures	301,893	0	0	0	0	--
Ending Reserves	1	0	0	0	0	--
Fund Total Uses	301,894	0	0	0	0	--
<u>Paths & Trails Reserve Fund (113)</u>						
Beginning Reserves	45,114	53,318	54,921	64,183	10,865	20.4%
Revenues:						
Intergovernmental Revenues	8,300	0	0	7,750	7,750	--
Miscellaneous	1,507	675	675	434	(241)	-35.7%
Other Financing Sources	0	8,100	8,100	0	(8,100)	-100.0%
Subtotal of Revenues	9,807	8,775	8,775	8,184	(591)	-6.7%
Fund Total Sources	54,921	62,093	63,696	72,367	10,274	16.5%
Ending Reserves	54,921	62,093	63,696	72,367	10,274	16.5%
Fund Total Uses	54,921	62,093	63,696	72,367	10,274	16.5%
<u>Parksite Acquisition Fund (123)</u>						
Beginning Reserves	240,403	37,810	248,434	33,507	(4,303)	-11.4%
Revenues:						
Miscellaneous	8,031	5,312	5,312	3,046	(2,266)	-42.7%
Subtotal of Revenues	8,031	5,312	5,312	3,046	(2,266)	-42.7%
Fund Total Sources	248,434	43,122	253,746	36,553	(6,569)	-15.2%
Expenditures:						
Capital	0	9,000	220,239	0	(9,000)	-100.0%
Subtotal of Expenditures	0	9,000	220,239	0	(9,000)	-100.0%
Ending Reserves	248,434	34,122	33,507	36,553	2,431	7.1%
Fund Total Uses	248,434	43,122	253,746	36,553	(6,569)	-15.2%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Technology Replacement & Reserve Fund (124)</u>						
Beginning Reserves	1,925,629	1,088,042	1,574,599	1,350,000	261,958	24.1%
Revenues:						
Miscellaneous	129,285	48,530	48,530	26,946	(21,584)	-44.5%
Other Financing Sources	90,000	90,000	90,000	225,000	135,000	150.0%
Subtotal of Revenues	219,285	138,530	138,530	251,946	113,416	81.9%
Fund Total Sources	2,144,914	1,226,572	1,713,129	1,601,946	375,374	30.6%
Expenditures:						
Supplies	253,429	41,600	41,600	44,000	2,400	5.8%
Services	47,752	0	8,824	0	0	--
Capital	269,135	415,606	481,467	293,020	(122,586)	-29.5%
Interfund	0	0	0	21,651	21,651	--
Subtotal of Expenditures	570,316	457,206	531,891	358,671	(98,535)	-21.6%
Ending Reserves	1,574,598	769,366	1,181,237	1,243,275	473,909	61.6%
Fund Total Uses	2,144,914	1,226,572	1,713,128	1,601,946	375,374	30.6%
<u>Capital Maint Fund (125)</u>						
Beginning Reserves	4,056,369	281,003	1,317,476	645,654	364,651	129.8%
Revenues:						
Miscellaneous	104,731	39,642	39,642	12,096	(27,546)	-69.5%
Other Financing Sources	406,577	450,000	450,000	500,000	50,000	11.1%
Subtotal of Revenues	511,308	489,642	489,642	512,096	22,454	4.6%
Fund Total Sources	4,567,677	770,645	1,807,118	1,157,750	387,105	50.2%
Expenditures:						
Supplies	3,528	0	0	0	0	--
Services	3,241,376	635,000	1,158,464	755,000	120,000	18.9%
Interfund	5,297	0	3,000	0	0	--
Subtotal of Expenditures	3,250,201	635,000	1,161,464	755,000	120,000	18.9%
Ending Reserves	1,317,476	135,645	645,654	402,750	267,105	196.9%
Fund Total Uses	4,567,677	770,645	1,807,118	1,157,750	387,105	50.2%
<u>Library Gift Fund (126)</u>						
Beginning Reserves	27,904	27,904	48,551	48,551	20,647	74.0%
Revenues:						
Miscellaneous	46,412	15,000	15,000	15,000	0	0.0%
Subtotal of Revenues	46,412	15,000	15,000	15,000	0	0.0%
Fund Total Sources	74,316	42,904	63,551	63,551	20,647	48.1%
Expenditures:						
Supplies	25,764	15,000	15,000	15,000	0	0.0%
Subtotal of Expenditures	25,764	15,000	15,000	15,000	0	0.0%
Ending Reserves	48,552	27,904	48,551	48,551	20,647	74.0%
Fund Total Uses	74,316	42,904	63,551	63,551	20,647	48.1%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Olympic Pipeline Incident Fund (131)</u>						
Beginning Reserves	796,605	30,018	714,670	41,441	11,423	38.1%
Revenues:						
Miscellaneous	25,028	15,189	15,189	8,792	(6,397)	-42.1%
Subtotal of Revenues	25,028	15,189	15,189	8,792	(6,397)	-42.1%
Fund Total Sources	821,633	45,207	729,859	50,233	5,026	11.1%
Expenditures:						
Supplies	9,056	0	31,001	0	0	--
Services	76,524	0	638,028	0	0	--
Interfund	21,354	0	20,000	5,347	5,347	--
Subtotal of Expenditures	106,934	0	689,029	5,347	5,347	--
Ending Reserves	714,699	45,207	40,829	44,886	(321)	-0.7%
Fund Total Uses	821,633	45,207	729,858	50,233	5,026	11.1%
<u>Squalicum Park/Olympic Fund (132)</u>						
Beginning Reserves	112,307	12,905	102,520	12,558	(347)	-2.7%
Revenues:						
Miscellaneous	3,545	0	0	0	0	--
Subtotal of Revenues	3,545	0	0	0	0	--
Fund Total Sources	115,852	12,905	102,520	12,558	(347)	-2.7%
Expenditures:						
Capital	13,332	0	89,962	0	0	--
Subtotal of Expenditures	13,332	0	89,962	0	0	--
Ending Reserves	102,520	12,905	12,558	12,558	(347)	-2.7%
Fund Total Uses	115,852	12,905	102,520	12,558	(347)	-2.7%
<u>Olympic - Restoration Fund (133)</u>						
Beginning Reserves	39,078	40,554	40,433	902	(39,652)	-97.8%
Revenues:						
Miscellaneous	1,306	497	497	0	(497)	-100.0%
Subtotal of Revenues	1,306	497	497	0	(497)	-100.0%
Fund Total Sources	40,384	41,051	40,930	902	(40,149)	-97.8%
Expenditures:						
Services	0	0	40,434	0	0	--
Subtotal of Expenditures	0	0	40,434	0	0	--
Ending Reserves	40,384	41,051	496	902	(40,149)	-97.8%
Fund Total Uses	40,384	41,051	40,930	902	(40,149)	-97.8%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Olympic-Whatcom Falls Park Addl Fund (134)</u>						
Beginning Reserves	246,716	255,590	254,958	258,347	2,757	1.1%
Revenues:						
Miscellaneous	8,242	3,389	3,389	2,282	(1,107)	-32.7%
Subtotal of Revenues	8,242	3,389	3,389	2,282	(1,107)	-32.7%
Fund Total Sources	254,958	258,979	258,347	260,629	1,650	0.6%
Ending Reserves	254,958	258,979	258,347	260,629	1,650	0.6%
Fund Total Uses	254,958	258,979	258,347	260,629	1,650	0.6%
<u>Little Squalicum-Oeser Settlement Fund (135)</u>						
Beginning Reserves	296,715	54,810	311,206	48,836	(5,974)	-10.9%
Revenues:						
Intergovernmental Revenues	44,720	0	0	0	0	--
Miscellaneous	10,235	6,187	6,187	3,948	(2,239)	-36.2%
Subtotal of Revenues	54,955	6,187	6,187	3,948	(2,239)	-36.2%
Fund Total Sources	351,670	60,997	317,393	52,784	(8,213)	-13.5%
Expenditures:						
Services	37,172	7,000	268,557	0	(7,000)	-100.0%
Interfund	3,292	0	0	2,023	2,023	--
Subtotal of Expenditures	40,464	7,000	268,557	2,023	(7,000)	-100.0%
Ending Reserves	311,206	53,997	48,836	50,761	(3,236)	-6.0%
Fund Total Uses	351,670	60,997	317,393	52,784	(8,213)	-13.5%
<u>1st 1/4% Real Estate Excise Tax Fund (141)</u>						
Beginning Reserves	3,359,666	1,414,278	3,146,144	1,120,391	(293,887)	-20.8%
Revenues:						
Taxes	939,145	930,000	930,000	900,000	(30,000)	-3.2%
Intergovernmental Revenues	904	0	0	0	0	--
Miscellaneous	225,687	84,414	84,414	32,513	(51,901)	-61.5%
Subtotal of Revenues	1,165,736	1,014,414	1,014,414	932,513	(81,901)	-8.1%
Fund Total Sources	4,525,402	2,428,692	4,160,558	2,052,904	(375,788)	-15.5%
Expenditures:						
Services	289,906	77,000	229,353	77,000	0	0.0%
Capital	1,012,439	1,600,000	2,780,814	1,000,000	(600,000)	-37.5%
Interfund	76,994	30,000	30,000	9,453	(20,547)	-68.5%
Subtotal of Expenditures	1,379,339	1,707,000	3,040,167	1,086,453	(620,547)	-36.4%
Ending Reserves	3,146,063	721,692	1,120,391	966,451	244,759	33.9%
Fund Total Uses	4,525,402	2,428,692	4,160,558	2,052,904	(375,788)	-15.5%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>2nd 1/4% Real Estate Excise Tax Fund (142)</u>						
Beginning Reserves	3,428,995	540,885	2,206,405	1,256,138	715,253	132.2%
Revenues:						
Taxes	939,145	930,000	930,000	900,000	(30,000)	-3.2%
Intergovernmental Revenues	913,621	425,000	3,187,921	0	(425,000)	-100.0%
Miscellaneous	92,153	78,861	78,861	27,581	(51,280)	-65.0%
Subtotal of Revenues	1,944,919	1,433,861	4,196,782	927,581	(506,280)	-35.3%
Fund Total Sources	5,373,914	1,974,746	6,403,187	2,183,719	208,973	10.6%
Expenditures:						
Supplies	6,660	0	0	0	0	--
Services	1,134,815	25,000	804,916	25,000	0	0.0%
Intergovernmental Expenditures	652,110	673,827	676,684	693,552	19,725	2.9%
Capital	1,203,602	925,000	3,625,450	100,000	(825,000)	-89.2%
Principal and Interest	780	0	0	0	0	--
Interfund	169,539	40,000	40,000	8,443	(31,557)	-78.9%
Subtotal of Expenditures	3,167,506	1,663,827	5,147,050	826,995	(836,832)	-50.3%
Ending Reserves	2,206,408	310,919	1,256,138	1,356,724	1,045,805	336.4%
Fund Total Uses	5,373,914	1,974,746	6,403,188	2,183,719	208,973	10.6%
<u>Police Federal Equitable Share Fund (151)</u>						
Beginning Reserves	201,051	339,190	568,962	530,949	191,759	56.5%
Revenues:						
Intergovernmental Revenues	381,057	13,480	13,480	138,480	125,000	927.3%
Miscellaneous	9,771	2,550	2,550	2,326	(224)	-8.8%
Subtotal of Revenues	390,828	16,030	16,030	140,806	124,776	778.4%
Fund Total Sources	591,879	355,220	584,992	671,755	316,535	89.1%
Expenditures:						
Supplies	0	26,960	26,960	26,960	0	0.0%
Services	22,917	25,000	27,083	25,000	0	0.0%
Capital	0	0	0	36,000	36,000	--
Interfund	0	0	0	5,759	5,759	--
Subtotal of Expenditures	22,917	51,960	54,043	93,719	41,759	80.4%
Ending Reserves	568,962	303,260	530,949	578,036	274,776	90.6%
Fund Total Uses	591,879	355,220	584,992	671,755	316,535	89.1%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 <u>Adopted Budget</u>	
					Amount	Percent
<u>Asset Forfeiture/Drug Enforce. Fund (152)</u>						
Beginning Reserves	148,143	95,314	89,284	47,106	(48,208)	-50.6%
Revenues:						
Miscellaneous	38,458	56,111	56,111	37,455	(18,656)	-33.2%
Subtotal of Revenues	38,458	56,111	56,111	37,455	(18,656)	-33.2%
Fund Total Sources	186,601	151,425	145,395	84,561	(66,864)	-44.2%
Expenditures:						
Supplies	35,488	40,000	40,000	34,000	(6,000)	-15.0%
Services	32,718	6,250	6,250	6,750	500	8.0%
Capital	0	20,000	20,000	0	(20,000)	-100.0%
Interfund	29,112	32,039	32,039	31,084	(955)	-3.0%
Subtotal of Expenditures	97,318	98,289	98,289	71,834	(26,455)	-26.9%
Ending Reserves	89,283	53,136	47,106	12,727	(40,409)	-76.0%
Fund Total Uses	186,601	151,425	145,395	84,561	(66,864)	-44.2%
<u>Criminal Justice Fund (153)</u>						
Beginning Reserves	485,614	539,405	593,674	645,463	106,058	19.7%
Revenues:						
Intergovernmental Revenues	306,870	257,229	257,229	257,229	0	0.0%
Miscellaneous	16,528	10,044	10,044	5,784	(4,260)	-42.4%
Subtotal of Revenues	323,398	267,273	267,273	263,013	(4,260)	-1.6%
Fund Total Sources	809,012	806,678	860,947	908,476	101,798	12.6%
Expenditures:						
Supplies	43,361	0	0	0	0	--
Services	38,015	40,000	75,485	75,000	35,000	87.5%
Intergovernmental Expenditures	133,963	140,000	140,000	140,000	0	0.0%
Interfund	0	0	0	6,752	6,752	--
Subtotal of Expenditures	215,339	180,000	215,485	221,752	41,752	23.2%
Ending Reserves	593,673	626,678	645,463	686,724	60,046	9.6%
Fund Total Uses	809,012	806,678	860,948	908,476	101,798	12.6%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Public Safety Dispatch Fund (160)</u>						
Beginning Reserves	1,813,305	1,426,372	1,875,504	1,490,736	64,364	4.5%
Revenues:						
Intergovernmental Revenues	2,317,986	2,376,965	2,376,965	2,324,911	(52,054)	-2.2%
Goods and Services Charges	1,707,504	1,761,648	1,761,648	1,822,670	61,022	3.5%
Miscellaneous	53,158	34,542	34,542	19,971	(14,571)	-42.2%
Subtotal of Revenues	4,078,648	4,173,155	4,173,155	4,167,552	(5,603)	-0.1%
Fund Total Sources	5,891,953	5,599,527	6,048,659	5,658,288	58,761	1.0%
Expenditures:						
Salaries and Benefits	3,466,842	3,509,550	3,509,550	3,690,854	181,304	5.2%
Supplies	38,383	61,083	61,083	60,943	(140)	-0.2%
Services	225,566	187,535	236,723	218,230	30,695	16.4%
Intergovernmental Expenditures	12,480	19,560	19,560	20,442	882	4.5%
Capital	32,003	481,870	481,870	23,000	(458,870)	-95.2%
Interfund	245,197	249,136	249,136	293,663	44,527	17.9%
Subtotal of Expenditures	4,020,471	4,508,734	4,557,922	4,307,132	(201,602)	-4.5%
Ending Reserves	1,871,482	1,090,793	1,490,736	1,351,156	260,363	23.9%
Fund Total Uses	5,891,953	5,599,527	6,048,658	5,658,288	58,761	1.0%
<u>Beyond Greenways Fund (172)</u>						
Beginning Reserves	2,650,131	590,077	1,808,415	517,073	(73,004)	-12.4%
Revenues:						
Taxes	2,221	0	0	0	0	--
Intergovernmental Revenues	66,635	0	435,651	0	0	--
Goods and Services Charges	0	500	500	0	(500)	-100.0%
Miscellaneous	70,393	21,586	21,586	24,492	2,906	13.5%
Subtotal of Revenues	139,249	22,086	457,737	24,492	2,406	10.9%
Fund Total Sources	2,789,380	612,163	2,266,152	541,565	(70,598)	-11.5%
Expenditures:						
Salaries and Benefits	0	0	0	71,308	71,308	--
Supplies	0	1,000	1,000	2,000	1,000	100.0%
Services	20,228	2,000	11,972	7,000	5,000	250.0%
Intergovernmental Expenditures	38,051	0	0	0	0	--
Capital	863,480	50,000	1,706,107	0	(50,000)	-100.0%
Interfund	59,207	30,000	30,000	18,874	(11,126)	-37.1%
Subtotal of Expenditures	980,966	83,000	1,749,079	99,182	16,182	19.5%
Ending Reserves	1,808,414	529,163	517,073	442,383	(86,780)	-16.4%
Fund Total Uses	2,789,380	612,163	2,266,152	541,565	(70,598)	-11.5%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	<i>Change from 2010 Adopted Budget</i>	
					Amount	Percent
<u>Greenways III Fund (173)</u>						
Beginning Reserves	4,597,386	1,139,730	2,332,213	920,026	(219,704)	-19.3%
Revenues:						
Taxes	3,734,208	3,977,410	3,977,410	3,977,410	0	0.0%
Intergovernmental Revenues	169,472	425,000	2,388,711	0	(425,000)	-100.0%
Goods and Services Charges	50	500	500	500	0	0.0%
Miscellaneous	205,211	116,459	116,459	37,753	(78,706)	-67.6%
Subtotal of Revenues	4,108,941	4,519,369	6,483,080	4,015,663	(503,706)	-11.1%
Fund Total Sources	8,706,327	5,659,099	8,815,293	4,935,689	(723,410)	-12.8%
Expenditures:						
Salaries and Benefits	0	0	0	158,531	158,531	--
Services	156,595	425,000	529,480	0	(425,000)	-100.0%
Capital	6,040,714	4,100,000	7,179,225	3,400,000	(700,000)	-17.1%
Interfund	176,803	186,562	186,562	85,978	(100,584)	-53.9%
Subtotal of Expenditures	6,374,112	4,711,562	7,895,267	3,644,509	(1,067,053)	-22.6%
Ending Reserves	2,332,215	947,537	920,026	1,291,180	343,643	36.3%
Fund Total Uses	8,706,327	5,659,099	8,815,293	4,935,689	(723,410)	-12.8%
<u>Parks Impact Fund (177)</u>						
Beginning Reserves	1,706,200	680,637	2,172,399	167,967	(512,670)	-75.3%
Revenues:						
Goods and Services Charges	732,394	500,000	500,000	500,000	0	0.0%
Miscellaneous	63,731	50,348	50,348	14,953	(35,395)	-70.3%
Subtotal of Revenues	796,125	550,348	550,348	514,953	(35,395)	-6.4%
Fund Total Sources	2,502,325	1,230,985	2,722,747	682,920	(548,065)	-44.5%
Expenditures:						
Salaries and Benefits	0	0	0	58,873	58,873	--
Services	2,000	0	0	0	0	--
Capital	310,321	800,000	2,470,780	500,000	(300,000)	-37.5%
Interfund	17,605	70,000	84,000	22,862	(47,138)	-67.3%
Subtotal of Expenditures	329,926	870,000	2,554,780	581,735	(288,265)	-33.1%
Ending Reserves	2,172,399	360,985	167,967	101,185	(259,800)	-72.0%
Fund Total Uses	2,502,325	1,230,985	2,722,747	682,920	(548,065)	-44.5%
<u>Sportsplex Fund (178)</u>						
Beginning Reserves	25,956	31,131	32,905	36,946	5,815	18.7%
Revenues:						
Miscellaneous	6,949	4,041	4,041	1,196	(2,845)	-70.4%
Subtotal of Revenues	6,949	4,041	4,041	1,196	(2,845)	-70.4%
Fund Total Sources	32,905	35,172	36,946	38,142	2,970	8.4%
Ending Reserves	32,905	35,172	36,946	38,142	2,970	8.4%
Fund Total Uses	32,905	35,172	36,946	38,142	2,970	8.4%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Tourism Fund (180)</u>						
Beginning Reserves	433,247	119,440	219,429	205,000	85,560	71.6%
Revenues:						
Taxes	891,880	875,000	875,000	900,000	25,000	2.9%
Miscellaneous	12,480	7,837	7,837	4,296	(3,541)	-45.2%
Subtotal of Revenues	904,360	882,837	882,837	904,296	21,459	2.4%
Fund Total Sources	1,337,607	1,002,277	1,102,266	1,109,296	107,019	10.7%
Expenditures:						
Salaries and Benefits	18,650	20,233	19,875	18,997	(1,236)	-6.1%
Supplies	72,801	0	11,189	0	0	--
Services	911,302	661,545	794,397	769,957	108,412	16.4%
Intergovernmental Expenditures	109,273	90,000	90,000	90,000	0	0.0%
Interfund	6,153	6,059	6,059	24,749	18,690	308.5%
Subtotal of Expenditures	1,118,179	777,837	921,520	903,703	125,866	16.2%
Ending Reserves	219,428	224,440	180,745	205,593	(18,847)	-8.4%
Fund Total Uses	1,337,607	1,002,277	1,102,265	1,109,296	107,019	10.7%
<u>Community Develop Block Grant Fund (190)</u>						
Beginning Reserves	59,558	122,823	48,126	0	(122,823)	-100.0%
Revenues:						
Intergovernmental Revenues	1,766,936	900,000	1,245,203	915,000	15,000	1.7%
Goods and Services Charges	206,461	195,737	195,737	167,378	(28,359)	-14.5%
Miscellaneous	24,913	43,893	43,893	40,122	(3,771)	-8.6%
Subtotal of Revenues	1,998,310	1,139,630	1,484,833	1,122,500	(17,130)	-1.5%
Fund Total Sources	2,057,868	1,262,453	1,532,959	1,122,500	(139,953)	-11.1%
Expenditures:						
Salaries and Benefits	303,335	348,538	351,966	338,322	(10,216)	-2.9%
Supplies	1,361	2,830	3,702	2,850	20	0.7%
Services	1,115,643	770,740	1,144,787	772,069	1,329	0.2%
Capital	573,851	0	14,982	0	0	--
Interfund	15,553	17,522	17,522	9,259	(8,263)	-47.2%
Subtotal of Expenditures	2,009,743	1,139,630	1,532,959	1,122,500	(17,130)	-1.5%
Ending Reserves	48,125	122,823	0	0	(122,823)	-100.0%
Fund Total Uses	2,057,868	1,262,453	1,532,959	1,122,500	(139,953)	-11.1%

Revenues and Sources, Expenditures, and Uses – All Funds (continued)

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>HOME Investment Partnership Grant Fund (191)</u>						
Revenues:						
Intergovernmental Revenues	976,905	686,000	1,279,215	680,000	(6,000)	-0.9%
Goods and Services Charges	9,892	9,592	9,592	7,821	(1,771)	-18.5%
Miscellaneous	41,586	48,811	48,811	47,145	(1,666)	-3.4%
Subtotal of Revenues	1,028,383	744,403	1,337,618	734,966	(9,437)	-1.3%
Fund Total Sources	1,028,383	744,403	1,337,618	734,966	(9,437)	-1.3%
Expenditures:						
Salaries and Benefits	48,219	55,851	55,138	59,632	3,781	6.8%
Supplies	0	1,512	2,225	2,225	713	47.2%
Services	989,722	687,040	1,280,255	673,109	(13,931)	-2.0%
Subtotal of Expenditures	1,037,941	744,403	1,337,618	734,966	(9,437)	-1.3%
Ending Reserves	(9,558)	0	0	0	0	--
Fund Total Uses	1,028,383	744,403	1,337,618	734,966	(9,437)	-1.3%
<u>2001 Fire UTGO Bond Fund (214)</u>						
Beginning Reserves	66,625	84,986	83,338	86,723	1,737	2.0%
Revenues:						
Taxes	358,328	350,000	350,000	265,000	(85,000)	-24.3%
Miscellaneous	4,999	2,310	2,310	1,495	(815)	-35.3%
Subtotal of Revenues	363,327	352,310	352,310	266,495	(85,815)	-24.4%
Fund Total Sources	429,952	437,296	435,648	353,218	(84,078)	-19.2%
Expenditures:						
Principal and Interest	346,614	348,925	348,925	350,165	1,240	0.4%
Subtotal of Expenditures	346,614	348,925	348,925	350,165	1,240	0.4%
Ending Reserves	83,338	88,371	86,723	3,053	(85,318)	-96.5%
Fund Total Uses	429,952	437,296	435,648	353,218	(84,078)	-19.2%
<u>1999 LTGO Bond Redemption Fund (222)</u>						
Revenues:						
Other Financing Sources	546,650	549,575	549,575	0	(549,575)	-100.0%
Subtotal of Revenues	546,650	549,575	549,575	0	(549,575)	-100.0%
Fund Total Sources	546,650	549,575	549,575	0	(549,575)	-100.0%
Expenditures:						
Principal and Interest	546,650	549,575	549,575	0	(549,575)	-100.0%
Subtotal of Expenditures	546,650	549,575	549,575	0	(549,575)	-100.0%
Fund Total Uses	546,650	549,575	549,575	0	(549,575)	-100.0%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Refunding GO Bonds 1996 Fund (223)</u>						
Revenues:						
Other Financing Sources	347,526	347,528	347,528	346,303	(1,225)	-0.4%
Subtotal of Revenues	347,526	347,528	347,528	346,303	(1,225)	-0.4%
Fund Total Sources	347,526	347,528	347,528	346,303	(1,225)	-0.4%
Expenditures:						
Principal and Interest	347,527	347,528	347,528	346,303	(1,225)	-0.4%
Subtotal of Expenditures	347,527	347,528	347,528	346,303	(1,225)	-0.4%
Ending Reserves	(1)	0	0	0	0	--
Fund Total Uses	347,526	347,528	347,528	346,303	(1,225)	-0.4%
<i>Ending reserves of (1) are a result of rounding differences between the budget system and the accounting system.</i>						
<u>Sportsplex Acquisition Debt Fund (224)</u>						
Beginning Reserves	22,258	22,587	22,434	22,576	(11)	0.0%
Revenues:						
Miscellaneous	267,579	269,781	269,781	271,342	1,561	0.6%
Subtotal of Revenues	267,579	269,781	269,781	271,342	1,561	0.6%
Fund Total Sources	289,837	292,368	292,215	293,918	1,550	0.5%
Expenditures:						
Principal and Interest	267,404	269,639	269,639	271,333	1,694	0.6%
Subtotal of Expenditures	267,404	269,639	269,639	271,333	1,694	0.6%
Ending Reserves	22,433	22,729	22,576	22,585	(144)	-0.6%
Fund Total Uses	289,837	292,368	292,215	293,918	1,550	0.5%
<u>2004 PFD/Civic Field LTGO Fund (225)</u>						
Revenues:						
Intergovernmental Revenues	590,661	605,036	605,036	628,211	23,175	3.8%
Other Financing Sources	651,828	673,827	673,827	693,552	19,725	2.9%
Subtotal of Revenues	1,242,489	1,278,863	1,278,863	1,321,763	42,900	3.4%
Fund Total Sources	1,242,489	1,278,863	1,278,863	1,321,763	42,900	3.4%
Expenditures:						
Principal and Interest	1,242,490	1,278,863	1,278,863	1,321,763	42,900	3.4%
Subtotal of Expenditures	1,242,490	1,278,863	1,278,863	1,321,763	42,900	3.4%
Ending Reserves	(1)	0	0	0	0	--
Fund Total Uses	1,242,489	1,278,863	1,278,863	1,321,763	42,900	3.4%

Ending reserves of (1) are a result of rounding differences between the budget system and the accounting system.

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Drake Note Fund (231)</u>						
Revenues:						
Other Financing Sources	17,963	17,964	17,964	17,964	0	0.0%
Subtotal of Revenues	17,963	17,964	17,964	17,964	0	0.0%
Fund Total Sources	17,963	17,964	17,964	17,964	0	0.0%
Expenditures:						
Principal and Interest	17,964	17,964	17,964	17,964	0	0.0%
Subtotal of Expenditures	17,964	17,964	17,964	17,964	0	0.0%
Ending Reserves	(1)	0	0	0	0	--
Fund Total Uses	17,963	17,964	17,964	17,964	0	0.0%
<i>Ending reserves of (1) are a result of rounding differences between the budget system and the accounting system.</i>						
<u>PW Trust Loan-Str Overlay Fund (235)</u>						
Revenues:						
Other Financing Sources	168,990	168,201	168,201	167,412	(789)	-0.5%
Subtotal of Revenues	168,990	168,201	168,201	167,412	(789)	-0.5%
Fund Total Sources	168,990	168,201	168,201	167,412	(789)	-0.5%
Expenditures:						
Principal and Interest	168,990	168,201	168,201	167,412	(789)	-0.5%
Subtotal of Expenditures	168,990	168,201	168,201	167,412	(789)	-0.5%
Fund Total Uses	168,990	168,201	168,201	167,412	(789)	-0.5%
<u>LID Guaranty Fund (245)</u>						
Beginning Reserves	268,694	278,358	366,210	374,593	96,235	34.6%
Revenues:						
Miscellaneous	62,261	8,383	8,383	4,513	(3,870)	-46.2%
Other Financing Sources	88,437	0	0	0		
Subtotal of Revenues	150,698	8,383	8,383	4,513	(3,870)	-46.2%
Fund Total Sources	419,392	286,741	374,593	379,106	92,365	32.2%
Ending Reserves	419,392	286,741	374,593	379,106	92,365	32.2%
Fund Total Uses	419,392	286,741	374,593	379,106	92,365	32.2%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 <u>Adopted Budget</u>	
					Amount	Percent
#1099 Barkley Blvd Fund (264)						
Revenues:						
Miscellaneous	114,582	0	0	0	0	--
Subtotal of Revenues	114,582	0	0	0	0	--
Fund Total Sources	114,582	0	0	0	0	--
Expenditures:						
Intergovernmental Expenditures	76,401	0	0	0	0	--
Principal and Interest	91,375	0	0	0	0	--
Subtotal of Expenditures	167,776	0	0	0	0	--
Ending Reserves	(53,194)	0	0	0	0	--
Fund Total Uses	114,582	0	0	0	0	--
<i>Negative amount is for balancing this report and is due to accounting adjustments. Fund not budgeted.</i>						
#1106 Bakerview Rd Fund (270)						
Revenues:						
Miscellaneous	109,049	0	0	0	0	--
Subtotal of Revenues	109,049	0	0	0	0	--
Fund Total Sources	109,049	0	0	0	0	--
Expenditures:						
Principal and Interest	105,144	0	0	0	0	--
Subtotal of Expenditures	105,144	0	0	0	0	--
Ending Reserves	3,905	0	0	0	0	--
Fund Total Uses	109,049	0	0	0	0	--
#1107/1108 Telegraph/Barkley Fund (271)						
Revenues:						
Miscellaneous	63,887	0	0	0	0	--
Subtotal of Revenues	63,887	0	0	0	0	--
Fund Total Sources	63,887	0	0	0	0	--
Expenditures:						
Intergovernmental Expenditures	12,036	0	0	0	0	--
Principal and Interest	74,183	0	0	0	0	--
Subtotal of Expenditures	86,219	0	0	0	0	--
Ending Reserves	(22,332)	0	0	0	0	--
Fund Total Uses	63,887	0	0	0	0	--

Negative amount is for balancing this report and is due to accounting adjustments. Fund not budgeted.

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Civic Field Improvement Fund (341)</u>						
Beginning Reserves	137,810	0	0	0	0	--
Revenues:						
Miscellaneous	2,808	0	0	0	0	--
Subtotal of Revenues	2,808	0	0	0	0	--
Fund Total Sources	140,618	0	0	0	0	--
Expenditures:						
Capital	140,234	0	0	0	0	--
Interfund	384	0	0	0	0	--
Subtotal of Expenditures	140,618	0	0	0	0	--
Fund Total Uses	140,618	0	0	0	0	--
<i>Fund Closed in 2009.</i>						
<u>Water Fund (410)</u>						
Beginning Reserves	17,609,285	6,415,325	13,137,059	8,019,158	1,603,833	25.0%
Revenues:						
Intergovernmental Revenues	0	0	0	1,600,000	1,600,000	--
Goods and Services Charges	15,091,597	15,894,034	15,894,034	16,561,245	667,211	4.2%
Fines	48,430	47,075	47,075	46,300	(775)	-1.6%
Miscellaneous	651,764	334,615	334,615	247,822	(86,793)	-25.9%
Non Revenues	0	0	2,720,000	0	0	--
Other Financing Sources	66,715	210,000	210,000	908,527	698,527	332.6%
Subtotal of Revenues	15,858,506	16,485,724	19,205,724	19,363,894	2,878,170	17.5%
Fund Total Sources	33,467,791	22,901,049	32,342,783	27,383,052	4,482,003	19.6%
Expenditures:						
Salaries and Benefits	2,581,354	2,915,182	2,935,182	2,975,510	60,328	2.1%
Supplies	833,993	872,904	872,904	843,200	(29,704)	-3.4%
Services	2,243,623	2,145,866	8,514,680	2,189,387	43,521	2.0%
Intergovernmental Expenditures	2,983,283	3,162,448	3,162,448	4,214,820	1,052,372	33.3%
Capital	5,595,310	1,900,000	5,021,540	5,100,000	3,200,000	168.4%
Principal and Interest	1,809,972	2,467,058	2,467,058	2,475,945	8,887	0.4%
Interfund	4,092,524	4,048,286	4,048,286	4,116,598	68,312	1.7%
Subtotal of Expenditures	20,140,059	17,511,744	27,022,098	21,915,460	4,403,716	25.1%
Ending Reserves	13,327,732	5,389,305	5,320,687	5,467,592	78,287	1.5%
Fund Total Uses	33,467,791	22,901,049	32,342,785	27,383,052	4,482,003	19.6%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Wastewater Fund (420)</u>						
Beginning Reserves	18,806,260	9,566,871	15,202,334	6,699,173	(2,867,698)	-30.0%
Revenues:						
Intergovernmental Revenues	1,818	3,000	3,000	3,000	0	0.0%
Goods and Services Charges	15,585,850	16,320,625	16,320,625	16,551,146	230,521	1.4%
Fines	53,155	49,440	49,440	48,350	(1,090)	-2.2%
Miscellaneous	766,979	481,138	481,138	279,380	(201,758)	-41.9%
Non Revenues	0	0	0	43,000,000	43,000,000	--
Subtotal of Revenues	16,407,802	16,854,203	16,854,203	59,881,876	43,027,673	255.3%
Fund Total Sources	35,214,062	26,421,074	32,056,537	66,581,049	40,159,975	152.0%
Expenditures:						
Salaries and Benefits	2,966,648	3,169,651	3,169,651	3,515,574	345,923	10.9%
Supplies	931,533	799,023	799,023	795,094	(3,929)	-0.5%
Services	3,861,516	3,151,995	4,136,534	3,362,080	210,085	6.7%
Intergovernmental Expenditures	2,172,019	2,259,299	2,260,283	2,345,835	86,536	3.8%
Capital	4,474,800	6,425,000	11,548,730	9,376,000	2,951,000	45.9%
Principal and Interest	2,214,291	2,231,645	2,231,645	3,086,473	854,828	38.3%
Interfund	3,203,609	3,267,672	3,267,672	3,350,137	82,465	2.5%
Subtotal of Expenditures	19,824,416	21,304,285	27,413,538	25,831,193	4,526,908	21.2%
Ending Reserves	15,389,646	5,116,789	4,642,999	40,749,856	35,633,067	696.4%
Fund Total Uses	35,214,062	26,421,074	32,056,537	66,581,049	40,159,975	152.0%
<u>Storm/Surface Water Utility Fund (430)</u>						
Beginning Reserves	3,643,086	834,364	4,138,415	1,231,532	397,168	47.6%
Revenues:						
Licenses and Permits	69,120	80,000	80,000	80,000	0	0.0%
Intergovernmental Revenues	216,055	123,871	651,310	96,000	(27,871)	-22.5%
Goods and Services Charges	4,615,793	4,645,500	4,645,500	5,138,000	492,500	10.6%
Fines	16,535	16,000	16,000	16,000	0	0.0%
Miscellaneous	131,700	71,480	71,480	56,557	(14,923)	-20.9%
Subtotal of Revenues	5,049,203	4,936,851	5,464,290	5,386,557	449,706	9.1%
Fund Total Sources	8,692,289	5,771,215	9,602,705	6,618,089	846,874	14.7%
Expenditures:						
Salaries and Benefits	1,241,794	1,355,792	1,371,711	1,372,827	17,035	1.3%
Supplies	143,274	181,263	212,472	140,113	(41,150)	-22.7%
Services	283,398	407,051	1,975,562	633,859	226,808	55.7%
Intergovernmental Expenditures	556,378	573,800	573,800	653,510	79,710	13.9%
Capital	386,099	850,000	2,357,223	1,130,000	280,000	32.9%
Interfund	1,888,864	2,031,744	2,201,583	1,998,824	(32,920)	-1.6%
Subtotal of Expenditures	4,499,807	5,399,650	8,692,351	5,929,133	529,483	9.8%
Ending Reserves	4,192,482	371,565	910,355	688,956	317,391	85.4%
Fund Total Uses	8,692,289	5,771,215	9,602,706	6,618,089	846,874	14.7%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Solid Waste Fund (440)</u>						
Beginning Reserves	7,302,549	7,504,847	7,384,433	6,835,024	(669,823)	-8.9%
Revenues:						
Taxes	1,186,561	1,280,000	1,280,000	1,270,000	(10,000)	-0.8%
Intergovernmental Revenues	102,668	120,000	120,000	65,000	(55,000)	-45.8%
Goods and Services Charges	107,045	107,626	107,626	137,000	29,374	27.3%
Miscellaneous	248,886	170,230	170,230	121,523	(48,707)	-28.6%
Subtotal of Revenues	1,645,160	1,677,856	1,677,856	1,593,523	(84,333)	-5.0%
Fund Total Sources	8,947,709	9,182,703	9,062,289	8,428,547	(754,156)	-8.2%
Expenditures:						
Salaries and Benefits	146,538	168,904	168,904	173,751	4,847	2.9%
Supplies	18,671	79,266	99,977	56,040	(23,226)	-29.3%
Services	214,354	975,130	1,229,329	385,350	(589,780)	-60.5%
Intergovernmental Expenditures	1,141	21,186	21,186	1,186	(20,000)	-94.4%
Principal and Interest	696,281	695,812	695,812	695,055	(757)	-0.1%
Interfund	135,005	164,287	164,287	708,776	544,489	331.4%
Subtotal of Expenditures	1,211,990	2,104,585	2,379,495	2,020,158	(84,427)	-4.0%
Ending Reserves	7,735,719	7,078,118	6,682,794	6,408,389	(669,729)	-9.5%
Fund Total Uses	8,947,709	9,182,703	9,062,289	8,428,547	(754,156)	-8.2%
<u>Cemetery Fund (456)</u>						
Beginning Reserves	372,134	260,180	284,814	284,030	23,850	9.2%
Revenues:						
Goods and Services Charges	239,617	310,273	310,273	311,673	1,400	0.5%
Fines	25	0	0	0	0	--
Miscellaneous	22,578	13,077	13,077	7,225	(5,852)	-44.8%
Other Financing Sources	221,480	221,480	221,480	221,480	0	0.0%
Subtotal of Revenues	483,700	544,830	544,830	540,378	(4,452)	-0.8%
Fund Total Sources	855,834	805,010	829,644	824,408	19,398	2.4%
Expenditures:						
Salaries and Benefits	344,253	284,049	284,049	317,540	33,491	11.8%
Supplies	84,215	78,619	81,655	77,950	(669)	-0.9%
Services	34,568	45,024	45,024	41,997	(3,027)	-6.7%
Intergovernmental Expenditures	2,725	3,411	3,411	3,500	89	2.6%
Interfund	119,079	131,475	131,475	122,742	(8,733)	-6.6%
Subtotal of Expenditures	584,840	542,578	545,614	563,729	21,151	3.9%
Ending Reserves	270,994	262,432	284,030	260,679	(1,753)	-0.7%
Fund Total Uses	855,834	805,010	829,644	824,408	19,398	2.4%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 <u>Adopted Budget</u>	
					Amount	Percent
<u>Golf Course Fund (460)</u>						
Beginning Reserves	52,877	85,806	74,549	96,901	11,095	12.9%
Revenues:						
Fines	876	0	0	0	0	--
Miscellaneous	193,402	192,256	192,256	196,628	4,372	2.3%
Subtotal of Revenues	194,278	192,256	192,256	196,628	4,372	2.3%
Fund Total Sources	247,155	278,062	266,805	293,529	15,467	5.6%
Expenditures:						
Salaries and Benefits	14,637	11,971	11,971	12,156	185	1.5%
Supplies	1,534	2,400	2,400	2,400	0	0.0%
Services	36,948	24,234	38,900	29,305	5,071	20.9%
Intergovernmental Expenditures	13	0	0	0	0	--
Principal and Interest	85,651	83,601	83,601	0	(83,601)	-100.0%
Interfund	32,791	33,032	33,032	16,069	(16,963)	-51.4%
Subtotal of Expenditures	171,574	155,238	169,904	59,930	(95,308)	-61.4%
Ending Reserves	75,581	122,824	96,901	233,599	110,775	90.2%
Fund Total Uses	247,155	278,062	266,805	293,529	15,467	5.6%
<u>Parking Services Fund (465)</u>						
Beginning Reserves	999,969	1,259,435	1,181,696	1,439,399	179,964	14.3%
Revenues:						
Fines	725,675	850,200	850,200	900,050	49,850	5.9%
Miscellaneous	1,661,990	1,758,295	1,758,295	1,564,585	(193,710)	-11.0%
Subtotal of Revenues	2,387,665	2,608,495	2,608,495	2,464,635	(143,860)	-5.5%
Fund Total Sources	3,387,634	3,867,930	3,790,191	3,904,034	36,104	0.9%
Expenditures:						
Salaries and Benefits	408,852	447,170	447,170	463,955	16,785	3.8%
Supplies	124,940	284,540	295,295	145,050	(139,490)	-49.0%
Services	485,527	619,778	622,344	543,378	(76,400)	-12.3%
Intergovernmental Expenditures	645,411	719,056	719,056	729,056	10,000	1.4%
Principal and Interest	127,111	134,024	134,024	134,537	513	0.4%
Interfund	388,007	338,127	338,127	311,183	(26,944)	-8.0%
Subtotal of Expenditures	2,179,848	2,542,695	2,556,016	2,327,159	(215,536)	-8.5%
Ending Reserves	1,207,786	1,325,235	1,234,175	1,576,875	251,640	19.0%
Fund Total Uses	3,387,634	3,867,930	3,790,191	3,904,034	36,104	0.9%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Medic One Fund (470)</u>						
Beginning Reserves	770,281	622,095	797,747	637,371	15,276	2.5%
Revenues:						
Intergovernmental Revenues	3,074,207	3,323,218	3,323,218	3,402,914	79,696	2.4%
Goods and Services Charges	3,571,545	3,486,668	3,486,668	3,246,668	(240,000)	-6.9%
Miscellaneous	81,691	34,086	34,086	18,691	(15,395)	-45.2%
Other Financing Sources	1,041,110	1,036,371	1,036,371	1,046,735	10,364	1.0%
Subtotal of Revenues	7,768,553	7,880,343	7,880,343	7,715,008	(165,335)	-2.1%
Fund Total Sources	8,538,834	8,502,438	8,678,090	8,352,379	(150,059)	-1.8%
Expenditures:						
Salaries and Benefits	5,261,894	5,307,699	5,307,699	5,224,355	(83,344)	-1.6%
Supplies	432,598	556,951	560,244	436,590	(120,361)	-21.6%
Services	350,042	392,507	403,420	341,426	(51,081)	-13.0%
Intergovernmental Expenditures	25,173	37,394	37,394	37,394	0	0.0%
Capital	214,902	120,000	271,816	178,526	58,526	48.8%
Interfund	1,451,344	1,460,146	1,460,146	1,447,872	(12,274)	-0.8%
Subtotal of Expenditures	7,735,953	7,874,697	8,040,719	7,666,163	(208,534)	-2.6%
Ending Reserves	802,881	627,741	637,371	686,216	58,475	9.3%
Fund Total Uses	8,538,834	8,502,438	8,678,090	8,352,379	(150,059)	-1.8%
<u>Development Services Fund (475)</u>						
Beginning Reserves	639,391	627,203	993,068	993,000	365,797	58.3%
Revenues:						
Licenses and Permits	1,187,260	1,065,000	1,065,000	1,183,500	118,500	11.1%
Goods and Services Charges	857,273	836,000	836,000	631,000	(205,000)	-24.5%
Fines	100	0	0	0	0	--
Miscellaneous	173,644	13,591	13,591	12,010	(1,581)	-11.6%
Other Financing Sources	50,000	0	0	0	0	--
Subtotal of Revenues	2,268,277	1,914,591	1,914,591	1,826,510	(88,081)	-4.6%
Fund Total Sources	2,907,668	2,541,794	2,907,659	2,819,510	277,716	10.9%
Expenditures:						
Salaries and Benefits	1,332,332	1,438,008	1,438,008	1,338,580	(99,428)	-6.9%
Supplies	49,833	21,950	21,950	22,500	550	2.5%
Services	234,722	120,563	132,664	112,928	(7,635)	-6.3%
Intergovernmental Expenditures	15,000	10,000	15,000	0	(10,000)	-100.0%
Capital	0	0	6,663	0	0	--
Interfund	281,414	291,141	291,141	303,640	12,499	4.3%
Subtotal of Expenditures	1,913,301	1,881,662	1,905,426	1,777,648	(104,014)	-5.5%
Ending Reserves	994,367	660,132	1,002,233	1,041,862	381,730	57.8%
Fund Total Uses	2,907,668	2,541,794	2,907,659	2,819,510	277,716	10.9%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 <u>Adopted Budget</u>	
					Amount	Percent
<u>Fleet Administration Fund (510)</u>						
Beginning Reserves	5,897,881	4,836,562	5,588,236	6,717,534	1,880,972	38.9%
Revenues:						
Goods and Services Charges	1,759,147	1,950,725	1,950,725	1,802,980	(147,745)	-7.6%
Miscellaneous	1,762,911	1,910,649	1,910,649	1,531,668	(378,981)	-19.8%
Other Financing Sources	699,593	150,000	150,000	35,000	(115,000)	-76.7%
Subtotal of Revenues	4,221,651	4,011,374	4,011,374	3,369,648	(641,726)	-16.0%
Fund Total Sources	10,119,532	8,847,936	9,599,610	10,087,182	1,239,246	14.0%
Expenditures:						
Salaries and Benefits	661,781	694,148	694,148	714,364	20,216	2.9%
Supplies	328,621	328,848	328,848	344,548	15,700	4.8%
Services	201,970	234,390	234,390	250,390	16,000	6.8%
Capital	2,373,932	668,000	687,022	545,000	(123,000)	-18.4%
Interfund	956,847	854,972	854,972	767,581	(87,391)	-10.2%
Subtotal of Expenditures	4,523,151	2,780,358	2,799,380	2,621,883	(158,475)	-5.7%
Ending Reserves	5,596,381	6,067,578	6,800,230	7,465,299	1,397,721	23.0%
Fund Total Uses	10,119,532	8,847,936	9,599,610	10,087,182	1,239,246	14.0%
<u>Purchasing/Materials Mngmt Fund (520)</u>						
Beginning Reserves	480,654	642,713	664,002	843,494	200,781	31.2%
Revenues:						
Intergovernmental Revenues	4,799	3,219	3,219	0	(3,219)	-100.0%
Goods and Services Charges	2,252,655	2,107,952	2,107,952	2,008,238	(99,714)	-4.7%
Miscellaneous	37,459	18,345	18,345	13,236	(5,109)	-27.8%
Subtotal of Revenues	2,294,913	2,129,516	2,129,516	2,021,474	(108,042)	-5.1%
Fund Total Sources	2,775,567	2,772,229	2,793,518	2,864,968	92,739	3.3%
Expenditures:						
Salaries and Benefits	651,576	666,619	666,619	664,220	(2,399)	-0.4%
Supplies	1,015,447	1,001,760	1,001,760	1,000,700	(1,060)	-0.1%
Services	6,977	10,923	10,923	10,160	(763)	-7.0%
Intergovernmental Expenditures	4,084	4,100	4,100	6,100	2,000	48.8%
Interfund	435,591	448,041	448,041	380,176	(67,865)	-15.1%
Subtotal of Expenditures	2,113,675	2,131,443	2,131,443	2,061,356	(70,087)	-3.3%
Ending Reserves	661,892	640,786	662,075	803,612	162,826	25.4%
Fund Total Uses	2,775,567	2,772,229	2,793,518	2,864,968	92,739	3.3%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
Facilities Administration Fund (530)						
Beginning Reserves	1,310,659	603,988	591,738	500,343	(103,645)	-17.2%
Revenues:						
Goods and Services Charges	0	37,550	37,550	31,550	(6,000)	-16.0%
Fines	91	0	0	0	0	--
Miscellaneous	2,060,754	2,040,773	2,040,773	2,138,169	97,396	4.8%
Subtotal of Revenues	2,060,845	2,078,323	2,078,323	2,169,719	91,396	4.4%
Fund Total Sources	3,371,504	2,682,311	2,670,061	2,670,062	(12,249)	-0.5%
Expenditures:						
Salaries and Benefits	995,639	1,091,260	1,091,260	1,225,314	134,054	12.3%
Supplies	100,636	90,602	90,602	98,600	7,998	8.8%
Services	1,443,823	894,012	908,937	792,192	(101,820)	-11.4%
Intergovernmental Expenditures	600	0	0	2,970	2,970	--
Interfund	238,271	287,989	287,989	308,851	20,862	7.2%
Subtotal of Expenditures	2,778,969	2,363,863	2,378,788	2,427,927	64,064	2.7%
Ending Reserves	592,535	318,448	291,272	242,135	(76,313)	-24.0%
Fund Total Uses	3,371,504	2,682,311	2,670,060	2,670,062	(12,249)	-0.5%
Telecommunications Fund (540)						
Beginning Reserves	511,032	489,977	505,910	328,636	(161,341)	-32.9%
Revenues:						
Intergovernmental Revenues	1,088	1,000	1,000	0	(1,000)	-100.0%
Goods and Services Charges	318,771	215,437	215,437	376,629	161,192	74.8%
Miscellaneous	38,363	11,361	11,361	6,337	(5,024)	-44.2%
Subtotal of Revenues	358,222	227,798	227,798	382,966	155,168	68.1%
Fund Total Sources	869,254	717,775	733,708	711,602	(6,173)	-0.9%
Expenditures:						
Salaries and Benefits	93,352	83,420	83,420	90,511	7,091	8.5%
Supplies	1,046	5,600	5,600	1,100	(4,500)	-80.4%
Services	243,474	288,020	288,313	267,759	(20,261)	-7.0%
Intergovernmental Expenditures	3	0	0	0	0	--
Interfund	25,472	27,739	27,739	26,573	(1,166)	-4.2%
Subtotal of Expenditures	363,347	404,779	405,072	385,943	(18,836)	-4.7%
Ending Reserves	505,907	312,996	328,636	325,659	12,663	4.0%
Fund Total Uses	869,254	717,775	733,708	711,602	(6,173)	-0.9%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Claims Litigation Fund (550)</u>						
Beginning Reserves	4,558,617	4,234,519	4,390,404	4,121,816	(112,703)	-2.7%
Revenues:						
Intergovernmental Revenues	0	0	0	15,507	15,507	--
Miscellaneous	1,047,354	1,103,429	1,103,429	1,133,573	30,144	2.7%
Proprietary/Trust Gains (Losses)	100,000	0	0	0	0	--
Non Revenues	146,025	0	0	0	0	--
Subtotal of Revenues	1,293,379	1,103,429	1,103,429	1,149,080	45,651	4.1%
Fund Total Sources	5,851,996	5,337,948	5,493,833	5,270,896	(67,052)	-1.3%
Expenditures:						
Salaries and Benefits	171,864	156,561	156,561	159,510	2,949	1.9%
Supplies	4,957	4,600	4,600	4,600	0	0.0%
Services	1,187,497	800,689	1,100,689	792,064	(8,625)	-1.1%
Interfund	97,275	110,167	110,167	121,348	11,181	10.1%
Subtotal of Expenditures	1,461,593	1,072,017	1,372,017	1,077,522	5,505	0.5%
Ending Reserves	4,390,403	4,265,931	4,121,816	4,193,374	(72,557)	-1.7%
Fund Total Uses	5,851,996	5,337,948	5,493,833	5,270,896	(67,052)	-1.3%
<u>Unemployment Compensation Fund (561)</u>						
Beginning Reserves	223,840	671,683	593,911	377,660	(294,023)	-43.8%
Revenues:						
Miscellaneous	557,157	180,620	180,620	178,263	(2,357)	-1.3%
Subtotal of Revenues	557,157	180,620	180,620	178,263	(2,357)	-1.3%
Fund Total Sources	780,997	852,303	774,531	555,923	(296,380)	-34.8%
Expenditures:						
Salaries and Benefits	185,314	600,000	600,000	367,729	(232,271)	-38.7%
Services	0	20,000	20,000	0	(20,000)	-100.0%
Interfund	1,773	1,871	1,871	10,010	8,139	435.0%
Subtotal of Expenditures	187,087	621,871	621,871	377,739	(244,132)	-39.3%
Ending Reserves	593,910	230,432	152,660	178,184	(52,248)	-22.7%
Fund Total Uses	780,997	852,303	774,531	555,923	(296,380)	-34.8%

Revenues and Sources, Expenditures, and Uses – All Funds (continued)

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Workers Comp Self-Insurance Fund (562)</u>						
Beginning Reserves	865,003	709,755	727,591	793,063	83,308	11.7%
Revenues:						
Miscellaneous	586,675	670,534	670,534	558,284	(112,250)	-16.7%
Subtotal of Revenues	586,675	670,534	670,534	558,284	(112,250)	-16.7%
Fund Total Sources	1,451,678	1,380,289	1,398,125	1,351,347	(28,942)	-2.1%
Expenditures:						
Salaries and Benefits	123,118	78,485	75,642	68,932	(9,553)	-12.2%
Supplies	568	2,925	2,925	2,425	(500)	-17.1%
Services	500,931	565,650	565,650	540,850	(24,800)	-4.4%
Intergovernmental Expenditures	81,101	90,000	90,000	110,000	20,000	22.2%
Interfund	18,962	20,845	20,845	24,122	3,277	15.7%
Subtotal of Expenditures	724,680	757,905	755,062	746,329	(11,576)	-1.5%
Ending Reserves	726,998	622,384	643,063	605,018	(17,366)	-2.8%
Fund Total Uses	1,451,678	1,380,289	1,398,125	1,351,347	(28,942)	-2.1%
<u>Health Benefits Fund (565)</u>						
Beginning Reserves	1,502,465	1,954,745	1,919,300	2,107,506	152,761	7.8%
Revenues:						
Goods and Services Charges	13	0	0	0	0	--
Miscellaneous	10,854,046	10,852,824	10,852,824	11,763,603	910,779	8.4%
Subtotal of Revenues	10,854,059	10,852,824	10,852,824	11,763,603	910,779	8.4%
Fund Total Sources	12,356,524	12,807,569	12,772,124	13,871,109	1,063,540	8.3%
Expenditures:						
Salaries and Benefits	284,841	354,530	343,155	356,580	2,050	0.6%
Supplies	17,467	24,650	24,650	25,050	400	1.6%
Services	9,998,492	10,702,550	10,702,550	12,088,311	1,385,761	12.9%
Intergovernmental Expenditures	700	600	600	600	0	0.0%
Interfund	134,196	147,663	147,663	136,311	(11,352)	-7.7%
Subtotal of Expenditures	10,435,696	11,229,993	11,218,618	12,606,852	1,376,859	12.3%
Ending Reserves	1,920,828	1,577,576	1,553,506	1,264,257	(313,319)	-19.9%
Fund Total Uses	12,356,524	12,807,569	12,772,124	13,871,109	1,063,540	8.3%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
Firefighter Pension and Benefit Fund (612)						
Beginning Reserves	3,756,196	4,241,530	4,534,621	5,092,693	851,163	20.1%
Revenues:						
Taxes	1,804,730	1,818,000	1,818,000	1,837,000	19,000	1.0%
Intergovernmental Revenues	103,440	105,000	105,000	105,000	0	0.0%
Miscellaneous	415,667	348,845	348,845	341,360	(7,485)	-2.1%
Non Revenues	237,817	257,000	257,000	190,168	(66,832)	-26.0%
Subtotal of Revenues	2,561,654	2,528,845	2,528,845	2,473,528	(55,317)	-2.2%
Fund Total Sources	6,317,850	6,770,375	7,063,466	7,566,221	795,846	11.8%
Expenditures:						
Salaries and Benefits	1,545,754	1,740,000	1,740,000	1,850,000	110,000	6.3%
Supplies	43,968	65,100	65,100	60,100	(5,000)	-7.7%
Services	192,579	227,750	227,750	277,500	49,750	21.8%
Interfund	928	536	536	41,823	41,287	7702.8%
Subtotal of Expenditures	1,783,229	2,033,386	2,033,386	2,229,423	196,037	9.6%
Ending Reserves	4,534,621	4,736,989	5,030,080	5,336,798	599,809	12.7%
Fund Total Uses	6,317,850	6,770,375	7,063,466	7,566,221	795,846	11.8%
Police Pension and Benefit Fund (613)						
Beginning Reserves	5,097,382	5,237,832	5,195,929	5,057,268	(180,564)	-3.4%
Revenues:						
Miscellaneous	1,041,006	982,375	982,375	978,717	(3,658)	-0.4%
Subtotal of Revenues	1,041,006	982,375	982,375	978,717	(3,658)	-0.4%
Fund Total Sources	6,138,388	6,220,207	6,178,304	6,035,985	(184,222)	-3.0%
Expenditures:						
Salaries and Benefits	758,033	890,000	890,000	965,000	75,000	8.4%
Supplies	26,712	40,100	40,100	40,100	0	0.0%
Services	156,960	210,400	210,400	215,100	4,700	2.2%
Interfund	754	536	536	32,778	32,242	6015.3%
Subtotal of Expenditures	942,459	1,141,036	1,141,036	1,252,978	111,942	9.8%
Ending Reserves	5,195,929	5,079,171	5,037,268	4,783,007	(296,164)	-5.8%
Fund Total Uses	6,138,388	6,220,207	6,178,304	6,035,985	(184,222)	-3.0%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Greenways Maint Endowment Fund (701)</u>						
Beginning Reserves	2,983,749	3,392,065	3,391,702	3,663,420	271,355	8.0%
Revenues:						
Taxes	369,564	363,600	363,600	363,600	0	0.0%
Miscellaneous	43,390	87,536	87,536	41,668	(45,868)	-52.4%
Subtotal of Revenues	412,954	451,136	451,136	405,268	(45,868)	-10.2%
Fund Total Sources	3,396,703	3,843,201	3,842,838	4,068,688	225,487	5.9%
Expenditures:						
Intergovernmental Expenditures	5,000	131,418	179,418	142,948	11,530	8.8%
Interfund	0	0	0	4,967	4,967	--
Subtotal of Expenditures	5,000	131,418	179,418	147,915	16,497	12.6%
Ending Reserves	3,391,703	3,711,783	3,663,420	3,920,773	208,990	5.6%
Fund Total Uses	3,396,703	3,843,201	3,842,838	4,068,688	225,487	5.9%
<u>Nat Res Protect & Restoration Fund (702)</u>						
Beginning Reserves	1,573,604	1,353,931	1,725,809	1,427,082	73,151	5.4%
Revenues:						
Miscellaneous	173,174	159,097	159,097	99,711	(59,386)	-37.3%
Subtotal of Revenues	173,174	159,097	159,097	99,711	(59,386)	-37.3%
Fund Total Sources	1,746,778	1,513,028	1,884,906	1,526,793	13,765	0.9%
Expenditures:						
Supplies	3,156	0	0	0	0	--
Services	9,225	0	427,108	0	0	--
Capital	1,494	0	0	0	0	--
Interfund	7,045	0	8,000	3,010	3,010	--
Subtotal of Expenditures	20,920	0	435,108	3,010	3,010	--
Ending Reserves	1,725,858	1,513,028	1,449,798	1,523,783	10,755	0.7%
Fund Total Uses	1,746,778	1,513,028	1,884,906	1,526,793	13,765	0.9%

**Revenues and Sources, Expenditures, and Uses – All Funds
(continued)**

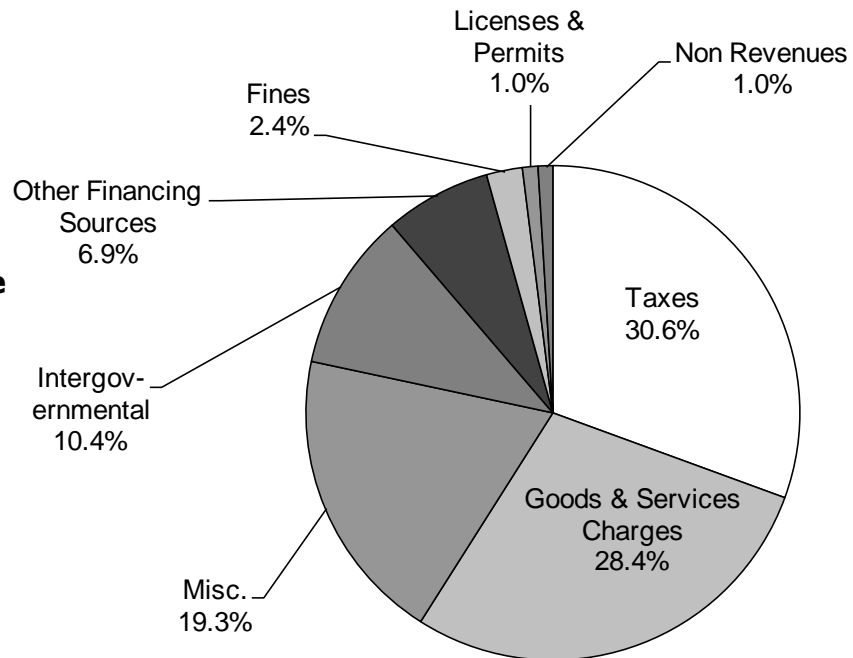
	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 Adopted Budget	
					Amount	Percent
<u>Public Facilities District Fund (965)</u>						
Beginning Reserves	4,152,327	631,637	2,909,696	1,540,480	908,843	143.9%
Revenues:						
Taxes	1,006,526	1,000,000	1,000,000	1,020,000	20,000	2.0%
Intergovernmental Revenues	368,717	221,734	221,734	0	(221,734)	-100.0%
Miscellaneous	1,370,897	182,183	182,183	141,343	(40,840)	-22.4%
Proprietary/Trust Gains (Losses)	36,715	0	0	0	0	--
Subtotal of Revenues	2,782,855	1,403,917	1,403,917	1,161,343	(242,574)	-17.3%
Fund Total Sources	6,935,182	2,035,554	4,313,613	2,701,823	666,269	32.7%
Expenditures:						
Salaries and Benefits	47,036	4,818	4,818	0	(4,818)	-100.0%
Supplies	80,974	150	150	150	0	0.0%
Services	163,749	13,321	21,426	16,025	2,704	20.3%
Intergovernmental Expenditures	64,172	25,000	35,000	31,000	6,000	24.0%
Capital	2,631,113	0	1,598,999	0	0	--
Principal and Interest	1,121,645	1,112,740	1,112,740	1,109,425	(3,315)	-0.3%
Subtotal of Expenditures	4,108,689	1,156,029	2,773,133	1,156,600	571	0.0%
Ending Reserves	2,826,493	879,525	1,540,480	1,545,223	665,698	75.7%
Fund Total Uses	6,935,182	2,035,554	4,313,613	2,701,823	666,269	32.7%
<u>Public Development Authority Fund (970)</u>						
Beginning Reserves	7,610	7,796	5,111	4,676	(3,120)	-40.0%
Revenues:						
Intergovernmental Revenues	250,000	400,000	500,000	369,000	(31,000)	-7.8%
Miscellaneous	723	5,023	5,023	81	(4,942)	-98.4%
Subtotal of Revenues	250,723	405,023	505,023	369,081	(35,942)	-8.9%
Fund Total Sources	258,333	412,819	510,134	373,757	(39,062)	-9.5%
Expenditures:						
Salaries and Benefits	28,019	47,045	47,045	50,497	3,452	7.3%
Supplies	6,139	13,594	13,594	12,550	(1,044)	-7.7%
Services	218,020	328,816	434,818	273,625	(55,191)	-16.8%
Intergovernmental Expenditures	1,043	10,000	10,000	18,000	8,000	80.0%
Subtotal of Expenditures	253,221	399,455	505,457	354,672	(44,783)	-11.2%
Ending Reserves	5,112	13,364	4,676	19,085	5,721	42.8%
Fund Total Uses	258,333	412,819	510,133	373,757	(39,062)	-9.5%

Revenues and Sources, Expenditures, and Uses – All Funds (continued)

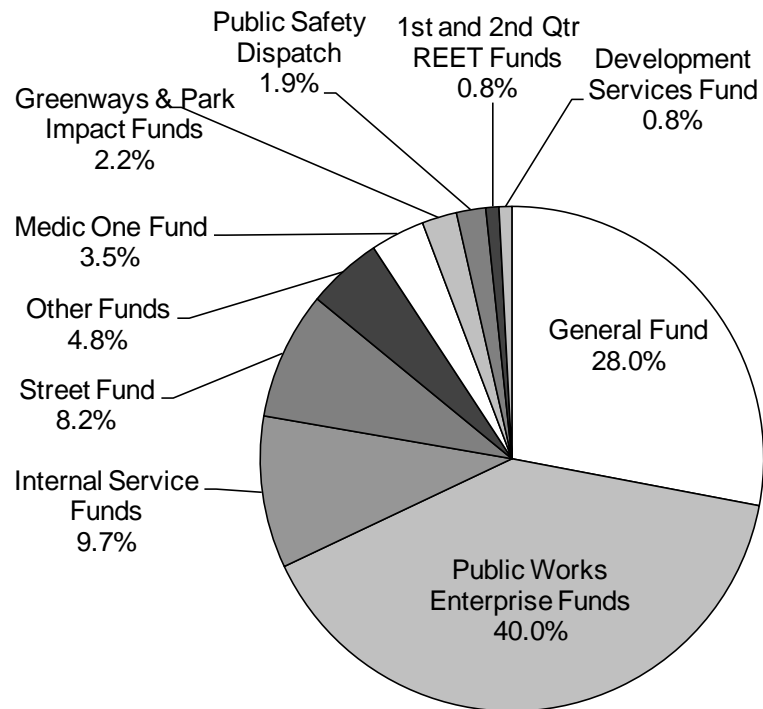
	2009 Actual	2010 Adopted Budget	2010 Revised Budget	2011 Budget	Change from 2010 <u>Adopted Budget</u>	
					Amount	Percent
All Funds						
Beginning Reserves	138,083,566	79,420,099	122,254,769	83,349,580	3,929,481	4.9%
Revenues:						
Taxes	65,885,040	67,431,019	67,485,691	68,262,869	831,850	1.2%
Licenses and Permits	2,223,317	2,081,595	2,081,595	2,269,271	187,676	9.0%
Intergovernmental Revenues	21,700,328	14,943,772	39,693,936	15,513,953	570,181	3.8%
Goods and Services Charges	60,373,422	62,631,134	62,753,134	63,450,633	819,499	1.3%
Fines	2,003,253	2,120,265	2,120,265	2,147,800	27,535	1.3%
Miscellaneous	27,435,365	23,887,626	23,917,868	23,169,125	(718,501)	-3.0%
Proprietary/Trust Gains (Losses)	136,715	0	0	0	0	--
Non Revenues	383,842	257,000	2,977,000	43,190,168	42,933,168	16706%
Other Financing Sources	5,402,198	4,995,750	5,043,750	5,256,207	260,457	5.2%
Subtotal of Revenues	185,543,480	178,348,161	206,073,239	223,260,026	44,911,865	25.2%
All Funds Total Sources	323,627,046	257,768,260	328,328,008	306,609,606	48,841,346	18.9%
Expenditures:						
Salaries and Benefits	74,165,508	76,010,152	76,027,566	77,183,348	1,173,196	1.5%
Supplies	7,778,066	7,734,366	8,039,559	7,134,934	(599,432)	-7.8%
Services	40,517,014	34,870,770	53,576,106	34,618,574	(252,196)	-0.7%
Intergovernmental Expenditures	13,986,785	13,820,680	14,265,950	15,434,006	1,613,326	11.7%
Capital	32,539,852	21,602,476	65,444,481	26,139,830	4,537,354	21.0%
Principal and Interest	9,527,739	9,955,575	9,955,575	10,214,899	259,324	2.6%
Interfund	23,535,437	23,973,927	24,183,766	24,242,787	268,860	1.1%
Subtotal of Expenditures	202,050,401	187,967,946	251,493,003	194,968,378	7,000,432	3.7%
Ending Reserves	121,576,645	69,800,314	76,835,003	111,641,228	41,840,914	59.9%
All Funds Total Uses	323,627,046	257,768,260	328,328,006	306,609,606	48,841,346	18.9%

Revenue Summary – 2011 Preliminary

**Revenues by Type
All Funds
(Excluding
Reserves)**



**Revenues by Fund
(Excluding
Reserves)**



Revenue Type and Beginning Reserve Definitions

Revenues shown as **Non-Departmental** are those that may be used by multiple departments. In the report beginning on the following page, the distribution of these revenues for use by departments is shown in the 2nd column from the right: Used from (Returned to) Reserves.

Beginning Reserves: The difference between assets that can reasonably be expected to be available for use within the year, or shortly thereafter, and liabilities that can reasonably be expected to be extinguished during the year.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments, or charges for services rendered only to those who pay for and use those services. Examples include Property, Sales, Utility, and Business Taxes.

Licenses and Permits: These include charges for issuance of licenses and permits, for example, Business Licenses. This category does not include inspection charges.

Intergovernmental Revenue: This revenue includes grants, entitlements, shared revenues, and payments for goods and services provided by one government to another. One example is Community Development Block Grants provided to the City from the Federal Government.

Goods and Services Charges: Charges for services rendered or goods sold by the city except to other governments or another City department or group. Examples include water service, sewer service, and Medic One service.

Fines and Forfeitures: Fines are monetary judgments commonly imposed by the court; forfeitures are penalties by which one loses rights and interest in property because of commission of an offense or nonperformance of an obligation or duty. Examples include penalties collected for parking and traffic tickets.

Miscellaneous Revenues: Includes operating revenues not classified elsewhere, such as interest, rents, leases, concessions, and contributions from private sources. Examples include interest earnings and rental income.

Non-Revenues: These revenues are for items such as interfund loan proceeds and proceeds of long-term debt for proprietary funds.

Other Financing Sources: These are changes in current financial resources that are reported separately from revenues to avoid distorting revenue trends. Examples include sale of General Obligation (GO) Bonds, proceeds from the disposition of capital assets, and transfers.

Revenue Summary by Fund, Department, and Type

	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 001 General					
NON-DEPARTMENTAL	49,517,478	654,000	364,000	2,500	-
PARKS & RECREATION	35,381	-	20,000	1,541,601	-
FINANCE	-	-	12,000	1,771,555	-
JUDICIAL & SUPPORT SERV	-	-	135,000	250,000	956,500
POLICE	277,000	36,500	445,944	555,201	17,000
ITSD	-	221,000	20,100	684,740	-
HUMAN RESOURCES	-	-	-	670,023	-
FIRE	-	50,700	435,174	115,000	-
OFFICE OF THE MAYOR	-	-	-	466,146	-
LEGAL	-	-	6,950	307,045	33,600
LIBRARY	-	-	139,733	20,700	130,000
CITY COUNCIL	-	-	-	221,630	-
MUSEUM	-	-	8,000	-	-
HEARING EXAMINER	-	-	-	30,000	-
PLANNING & COM DEVEL	-	1,571	-	17,100	-
Total General	49,829,859	963,771	1,586,901	6,653,241	1,137,100
Fund: 111 Street					
PUBLIC WORKS	7,000,000	42,000	3,319,050	7,502,894	-
Fund: 113 Paths & Trails Reserve					
PUBLIC WORKS	-	-	7,750	-	-
Fund: 123 Parksite Acquisition					
PARKS & RECREATION	-	-	-	-	-
Fund: 124 Technology Replacement & Reserve					
ITSD	-	-	-	-	-
Fund: 125 Capital Maint					
NON-DEPARTMENTAL	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
Total Capital Maint	-	-	-	-	-
Fund: 126 Library Gift					
LIBRARY	-	-	-	-	-
Fund: 131 Olympic Pipeline Incident					
PUBLIC WORKS	-	-	-	-	-
Fund: 132 Squalicum Park/Olympic					
PARKS & RECREATION	-	-	-	-	-
Fund: 133 Olympic - Restoration					
PUBLIC WORKS	-	-	-	-	-
Fund: 134 Olympic-Whatcom Falls Park Addl					
PARKS & RECREATION	-	-	-	-	-

2011 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Estimated Beginning Reserves	Used From (Returned To) Reserves	Total Revenues & Reserves
284,027	-	372,948	51,194,953	10,774,444	(48,544,787)	13,424,610
328,366	-	-	1,925,348	120,000	4,935,285	6,980,633
3,000	-	-	1,786,555	-	498,301	2,284,856
28,500	-	375,000	1,745,000	-	778,166	2,523,166
9,820	-	346,286	1,687,751	6,491	18,507,828	20,202,070
250	-	-	926,090	80,041	1,461,014	2,467,145
-	-	-	670,023	-	523,992	1,194,015
21,000	-	-	621,874	1,867	13,018,158	13,641,899
-	-	-	466,146	-	352,557	818,703
-	-	-	347,595	1,283,376	902,233	2,533,204
50,000	-	-	340,433	-	3,127,808	3,468,241
-	-	-	221,630	-	182,644	404,274
51,215	-	-	59,215	-	1,471,020	1,530,235
-	-	-	30,000	-	162,348	192,348
1,553	-	-	20,224	-	2,623,433	2,643,657
777,731	-	1,094,234	62,042,837	12,266,219	-	74,309,056
315,479	-	-	18,179,423	2,346,436	-	20,525,859
434	-	-	8,184	64,183	-	72,367
3,046	-	-	3,046	33,507	-	36,553
26,946	-	225,000	251,946	1,350,000	-	1,601,946
12,096	-	500,000	512,096	645,654	(755,000)	402,750
-	-	-	-	-	710,000	710,000
-	-	-	-	-	45,000	45,000
12,096	-	500,000	512,096	645,654	-	1,157,750
15,000	-	-	15,000	48,551	-	63,551
8,792	-	-	8,792	41,441	-	50,233
-	-	-	-	12,558	-	12,558
-	-	-	-	902	-	902
2,282	-	-	2,282	258,347	-	260,629

**Revenue Summary by Fund, Department, and Type
(continued)**

	Taxes	Licenses & Permits	Intergov- ernmental	Goods & Services Charges	Fines
Fund: 135 Little Squalicum-Oeser Settlement					
PARKS & RECREATION	-	-	-	-	-
Fund: 141 1st 1/4% Real Estate Excise Tax					
NON-DEPARTMENTAL	900,000	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
Total 1st 1/4% REET	900,000	-	-	-	-
Fund: 142 2nd 1/4% Real Estate Excise Tax					
NON-DEPARTMENTAL	900,000	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
Total 2nd 1/4% REET	900,000	-	-	-	-
Fund: 151 Police Federal Equitable Share					
POLICE	-	-	138,480	-	-
Fund: 152 Asset Forfeiture/Drug Enforce.					
POLICE	-	-	-	-	-
Fund: 153 Criminal Justice					
POLICE	-	-	257,229	-	-
Fund: 160 Public Safety Dispatch					
POLICE	-	-	2,324,911	1,822,670	-
FIRE	-	-	-	-	-
Total Public Safety Dispatch	-	-	2,324,911	1,822,670	-
Fund: 172 Beyond Greenways					
PARKS & RECREATION	-	-	-	-	-
Fund: 173 Greenways III					
PARKS & RECREATION	3,977,410	-	-	500	-
Fund: 177 Parks Impact					
PARKS & RECREATION	-	-	-	500,000	-
Fund: 178 Sportsplex					
PARKS & RECREATION	-	-	-	-	-
Fund: 180 Tourism					
PLANNING & COM DEVEL	900,000	-	-	-	-
Fund: 190 Community Develop Block Grant					
PLANNING & COM DEVEL	-	-	915,000	167,378	-
Fund: 191 HOME Investment Partnership Grant					
PLANNING & COM DEVEL	-	-	680,000	7,821	-

2011 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Estimated Beginning Reserves	Used From (Returned To) Reserves	Total Revenues & Reserves
3,948	-	-	3,948	48,836	-	52,784
32,513	-	-	932,513	1,120,391	(1,077,000)	975,904
-	-	-	-	-	1,000,000	1,000,000
-	-	-	-	-	77,000	77,000
32,513	-	-	932,513	1,120,391	-	2,052,904
27,581	-	-	927,581	1,256,138	(125,000)	2,058,719
-	-	-	-	-	100,000	100,000
-	-	-	-	-	25,000	25,000
27,581	-	-	927,581	1,256,138	-	2,183,719
2,326	-	-	140,806	530,949	-	671,755
37,455	-	-	37,455	47,106	-	84,561
5,784	-	-	263,013	645,463	-	908,476
19,971	-	-	4,167,552	1,490,736	(1,198,505)	4,459,783
-	-	-	-	-	1,198,505	1,198,505
19,971	-	-	4,167,552	1,490,736	-	5,658,288
24,492	-	-	24,492	517,073	-	541,565
37,753	-	-	4,015,663	920,026	-	4,935,689
14,953	-	-	514,953	167,967	-	682,920
1,196	-	-	1,196	36,946	-	38,142
4,296	-	-	904,296	205,000	-	1,109,296
40,122	-	-	1,122,500	-	-	1,122,500
47,145	-	-	734,966	-	-	734,966

**Revenue Summary by Fund, Department, and Type
(continued)**

	Taxes	Licenses & Permits	Intergov- ernmental	Goods & Services Charges	Fines
Fund: 214 2001 Fire UTGO Bond					
FINANCE	265,000	-	-	-	-
Fund: 223 Refunding GO Bonds 1996					
FINANCE	-	-	-	-	-
Fund: 224 Sportsplex Acquisition Debt					
FINANCE	-	-	-	-	-
Fund: 225 2004 PFD/Civic Field LTGO					
FINANCE	-	-	628,211	-	-
Fund: 231 Drake Note					
FINANCE	-	-	-	-	-
Fund: 235 PW Trust Loan-Str Overlay					
FINANCE	-	-	-	-	-
Fund: 245 LID Guaranty					
FINANCE	-	-	-	-	-
Fund: 410 Water					
PUBLIC WORKS	-	-	1,600,000	16,561,245	46,300
Fund: 420 Wastewater					
PUBLIC WORKS	-	-	3,000	16,551,146	48,350
Fund: 430 Storm/Surface Water Utility					
PUBLIC WORKS	-	80,000	96,000	5,138,000	16,000
Fund: 440 Solid Waste					
PUBLIC WORKS	1,270,000	-	65,000	137,000	-
Fund: 456 Cemetery					
PARKS & RECREATION	-	-	-	311,673	-
Fund: 460 Golf Course					
PARKS & RECREATION	-	-	-	-	-
Fund: 465 Parking Services					
PUBLIC WORKS	-	-	-	-	900,050
Fund: 470 Medic One					
FIRE	-	-	3,402,914	3,246,668	-
Fund: 475 Development Services					
PLANNING & COM DEVEL	-	1,183,500	-	631,000	-
Fund: 510 Fleet Administration					
PUBLIC WORKS	-	-	-	1,802,980	-

2011 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Estimated Beginning Reserves	Used From (Returned To) Reserves	Total Revenues & Reserves
1,495	-	-	266,495	86,723	-	353,218
-	-	346,303	346,303	-	-	346,303
271,342	-	-	271,342	22,576	-	293,918
-	-	693,552	1,321,763	-	-	1,321,763
-	-	17,964	17,964	-	-	17,964
-	-	167,412	167,412	-	-	167,412
4,513	-	-	4,513	374,593	-	379,106
247,822	-	908,527	19,363,894	8,019,158	-	27,383,052
279,380	43,000,000	-	59,881,876	6,699,173	-	66,581,049
56,557	-	-	5,386,557	1,231,532	-	6,618,089
121,523	-	-	1,593,523	6,835,024	-	8,428,547
7,225	-	221,480	540,378	284,030	-	824,408
196,628	-	-	196,628	96,901	-	293,529
1,564,585	-	-	2,464,635	1,439,399	-	3,904,034
18,691	-	1,046,735	7,715,008	637,371	-	8,352,379
12,010	-	-	1,826,510	993,000	-	2,819,510
1,531,668	-	35,000	3,369,648	6,717,534	-	10,087,182

Citywide Budget Reports

Revenue Summary by Fund, Department, and Type (continued)

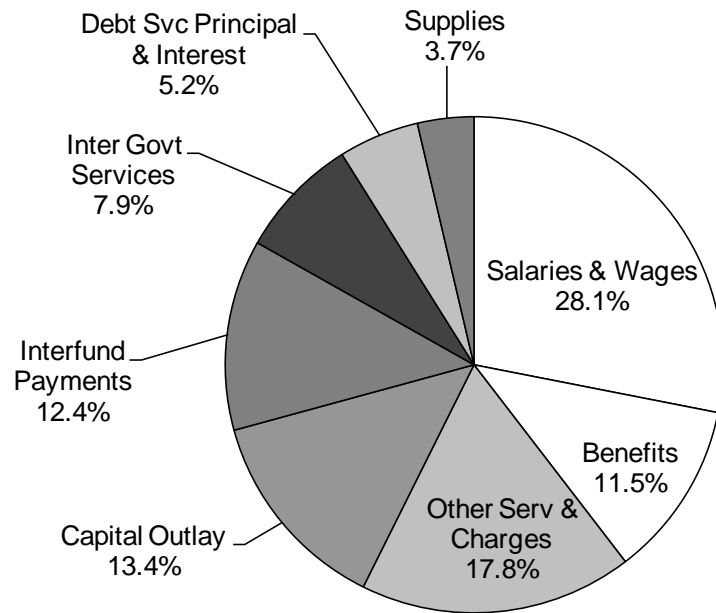
	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 520 Purchasing/Materials Mngmt					
PUBLIC WORKS	-	-	-	2,008,238	-
Fund: 530 Facilities Administration					
PUBLIC WORKS	-	-	-	31,550	-
Fund: 540 Telecommunications					
ITSD	-	-	-	376,629	-
Fund: 550 Claims Litigation					
LEGAL	-	-	15,507	-	-
Fund: 561 Unemployment Compensation					
HUMAN RESOURCES	-	-	-	-	-
Fund: 562 Workers Comp Self-Insurance					
HUMAN RESOURCES	-	-	-	-	-
Fund: 565 Health Benefits					
HUMAN RESOURCES	-	-	-	-	-
Fund: 612 Firefighter Pension and Benefit					
HUMAN RESOURCES	1,837,000	-	105,000	-	-
Fund: 613 Police Pension and Benefit					
HUMAN RESOURCES	-	-	-	-	-
Fund: 701 Greenways Maint Endowment					
PARKS & RECREATION	363,600	-	-	-	-
Fund: 702 Nat Res Protect & Restoration					
PUBLIC WORKS	-	-	-	-	-
Fund: 965 Public Facilities District					
PUBLIC FACILITIES DIST	1,020,000	-	-	-	-
Fund: 970 Public Development Authority					
PUBLIC DEVELOPMENT AUTH	-	-	369,000	-	-
Total All Funds	68,262,869	2,269,271	15,513,953	63,450,633	2,147,800

2011 Budget

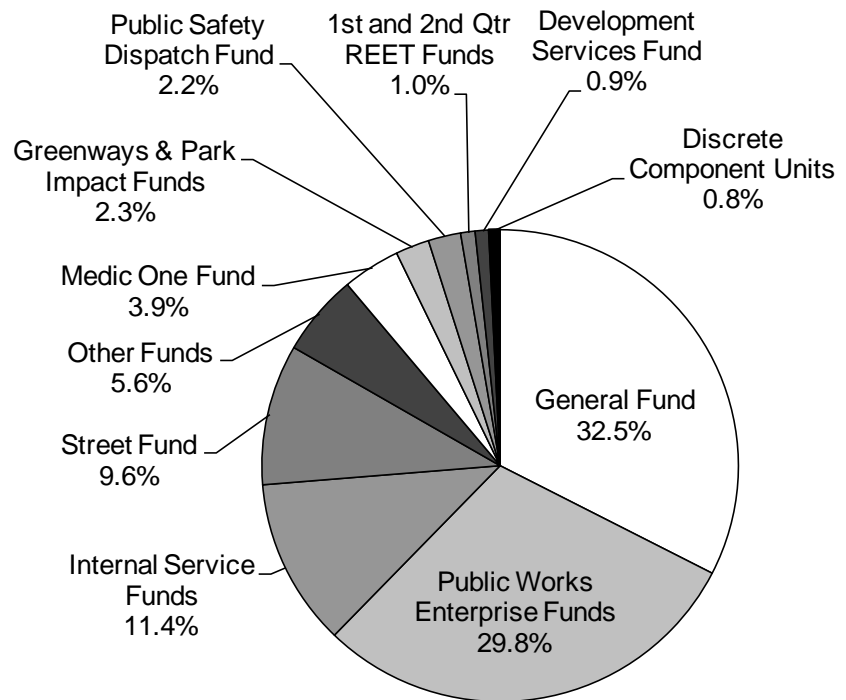
Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Estimated Beginning Reserves	Used From (Returned To) Reserves	Total Revenues & Reserves
13,236	-	-	2,021,474	843,494	-	2,864,968
2,138,169	-	-	2,169,719	500,343	-	2,670,062
6,337	-	-	382,966	328,636	-	711,602
1,133,573	-	-	1,149,080	4,121,816	-	5,270,896
178,263	-	-	178,263	377,660	-	555,923
558,284	-	-	558,284	793,063	-	1,351,347
11,763,603	-	-	11,763,603	2,107,506	-	13,871,109
341,360	190,168	-	2,473,528	5,092,693	-	7,566,221
978,717	-	-	978,717	5,057,268	-	6,035,985
41,668	-	-	405,268	3,663,420	-	4,068,688
99,711	-	-	99,711	1,427,082	-	1,526,793
141,343	-	-	1,161,343	1,540,480	-	2,701,823
81	-	-	369,081	4,676	-	373,757
23,169,125	43,190,168	5,256,207	223,260,026	83,349,580	-	306,609,606

Expenditure Summary

Expenditures by Type All Funds (Excluding Reserves)



Expenditures by Fund (Excluding Reserves)



Expenditure Type and Ending Reserve Definitions

Ending Reserves: The difference between assets that can reasonably be expected to be available for use within the year, or shortly thereafter, and liabilities that can reasonably be expected to be extinguished during the year.

Salaries and Wages: Expenditure category that includes amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary labor.

Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include health insurance, social security, and retirement system contributions.

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, inventory or resale items, small tools and equipment.

Other Services and Charges: A basic classification for services other than personnel. Examples include professional services, communication, travel, advertising, utilities, and insurance.

Intergovernmental Services: Purchases of specialized services typically performed by local governments. An example of this is jail services purchased from Whatcom County. Transfers within the City from one fund to another are also included in this object.

Capital Outlay: Expenditures for acquisition of or additions to assets such as land, buildings, machinery and equipment. The cost threshold for such expenditures to be classified as capital is designated by the City's accounting department and currently ranges from \$5,000 to \$50,000 depending on the asset category.

Debt Service: Payment of interest and principal to holders of the City's indebtedness; Loan advances for intergovernmental and interfund loans.

Interfund Payment for Services (Interfund Charges): Reflects the purchase of services or supplies provided by another City group or department.

Expenditure Summary by Fund, Department, and Type

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 001 General					
POLICE	10,976,367	3,245,454	681,954	955,188	1,466,871
FIRE	8,967,881	2,674,407	244,466	421,261	4,850
PARKS & RECREATION	3,347,359	1,339,782	462,624	937,429	24,876
NON-DEPARTMENTAL	-	-	-	70,000	3,837,009
LIBRARY	1,708,481	650,685	457,626	79,230	4,700
PLANNING & COM DEVEL	1,395,560	527,588	13,320	487,779	42,000
JUDICIAL & SUPPORT SERV	813,478	325,245	47,291	844,080	332,000
ITSD	1,215,207	436,156	78,695	524,900	1,955
FINANCE	1,283,134	521,921	44,750	220,925	106,070
MUSEUM	897,358	361,872	53,472	174,659	100
LEGAL	783,372	283,209	15,541	206,935	-
HUMAN RESOURCES	576,599	225,459	40,875	292,170	5,250
OFFICE OF THE MAYOR	483,807	160,854	19,850	104,550	-
CITY COUNCIL	245,486	108,792	14,960	10,000	-
HEARING EXAMINER	137,106	45,261	1,610	5,705	-
Total General	32,831,195	10,906,685	2,177,034	5,334,811	5,825,681
Fund: 111 Street					
PUBLIC WORKS	5,138,159	2,003,887	661,062	2,715,962	367,412
Fund: 113 Paths & Trails Reserve					
PUBLIC WORKS	-	-	-	-	-
Fund: 123 Parksite Acquisition					
PARKS & RECREATION	-	-	-	-	-
Fund: 124 Technology Replacement & Reserve					
ITSD	-	-	44,000	-	-
Fund: 125 Capital Maint					
PUBLIC WORKS	-	-	-	710,000	-
PARKS & RECREATION	-	-	-	45,000	-
NON-DEPARTMENTAL	-	-	-	-	-
Total Capital Maint	-	-	-	755,000	-
Fund: 126 Library Gift					
LIBRARY	-	-	15,000	-	-
Fund: 131 Olympic Pipeline Incident					
PUBLIC WORKS	-	-	-	-	-
Fund: 132 Squalicum Park/Olympic					
PARKS & RECREATION	-	-	-	-	-
Fund: 133 Olympic - Restoration					
PUBLIC WORKS	-	-	-	-	-
Fund: 134 Olympic-Whatcom Falls Park Addl					
PARKS & RECREATION	-	-	-	-	-

2011 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Budgeted Ending Reserve	Total Expenditure & Reserves
-	-	-	2,869,745	20,195,579	6,491	20,202,070
-	190,168	48,356	1,088,643	13,640,032	1,867	13,641,899
-	-	-	728,563	6,840,633	140,000	6,980,633
-	-	-	-	3,907,009	9,517,601	13,424,610
-	-	-	567,519	3,468,241	-	3,468,241
-	-	-	177,410	2,643,657	-	2,643,657
-	-	-	161,072	2,523,166	-	2,523,166
-	-	-	117,356	2,374,269	92,876	2,467,145
-	-	-	108,056	2,284,856	-	2,284,856
-	-	-	42,774	1,530,235	-	1,530,235
-	-	-	79,147	1,368,204	1,165,000	2,533,204
-	-	-	53,662	1,194,015	-	1,194,015
-	-	-	49,642	818,703	-	818,703
-	-	-	25,036	404,274	-	404,274
-	-	-	2,666	192,348	-	192,348
-	190,168	48,356	6,071,291	63,385,221	10,923,835	74,309,056
4,458,284	-	-	3,392,208	18,736,974	1,788,885	20,525,859
-	-	-	-	-	72,367	72,367
-	-	-	-	-	36,553	36,553
293,020	-	-	21,651	358,671	1,243,275	1,601,946
-	-	-	-	710,000	-	710,000
-	-	-	-	45,000	-	45,000
-	-	-	-	-	402,750	402,750
-	-	-	-	755,000	402,750	1,157,750
-	-	-	-	15,000	48,551	63,551
-	-	-	5,347	5,347	44,886	50,233
-	-	-	-	-	12,558	12,558
-	-	-	-	-	902	902
-	-	-	-	-	260,629	260,629

**Expenditure Summary by Fund, Department, and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 135 Little Squalicum-Oeser Settlement					
PARKS & RECREATION	-	-	-	-	-
Fund: 141 1st 1/4% Real Estate Excise Tax					
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	77,000	-
NON-DEPARTMENTAL	-	-	-	-	-
Total 1st 1/4% REET	-	-	-	77,000	-
Fund: 142 2nd 1/4% Real Estate Excise Tax					
NON-DEPARTMENTAL	-	-	-	-	693,552
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	25,000	-
Total 2nd 1/4% REET	-	-	-	25,000	693,552
Fund: 151 Police Federal Equitable Share					
POLICE	-	-	26,960	25,000	-
Fund: 152 Asset Forfeiture/Drug Enforce.					
POLICE	-	-	34,000	6,750	-
Fund: 153 Criminal Justice					
POLICE	-	-	-	75,000	140,000
Fund: 160 Public Safety Dispatch					
POLICE	1,801,039	730,164	49,365	195,517	20,442
FIRE	825,929	333,722	11,578	22,713	-
Total Public Safety Dispatch	2,626,968	1,063,886	60,943	218,230	20,442
Fund: 172 Beyond Greenways					
PARKS & RECREATION	51,600	19,708	2,000	7,000	-
Fund: 173 Greenways III					
PARKS & RECREATION	115,410	43,121	-	-	-
Fund: 177 Parks Impact					
PARKS & RECREATION	42,910	15,963	-	-	-
Fund: 178 Sportsplex					
PARKS & RECREATION	-	-	-	-	-
Fund: 180 Tourism					
PLANNING & COM DEVEL	13,576	5,421	-	769,957	90,000
Fund: 190 Community Develop Block Grant					
PLANNING & COM DEVEL	237,410	100,912	2,850	772,069	-
Fund: 191 HOME Investment Partnership Grant					
PLANNING & COM DEVEL	43,197	16,435	2,225	673,109	-

2011 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Budgeted Ending Reserve	Total Expenditure & Reserves
-	-	-	2,023	2,023	50,761	52,784
1,000,000	-	-	-	1,000,000	-	1,000,000
-	-	-	-	77,000	-	77,000
-	-	-	9,453	9,453	966,451	975,904
1,000,000	-	-	9,453	1,086,453	966,451	2,052,904
-	-	-	8,443	701,995	1,356,724	2,058,719
100,000	-	-	-	100,000	-	100,000
-	-	-	-	25,000	-	25,000
100,000	-	-	8,443	826,995	1,356,724	2,183,719
36,000	-	-	5,759	93,719	578,036	671,755
-	-	-	31,084	71,834	12,727	84,561
-	-	-	6,752	221,752	686,724	908,476
23,000	-	-	289,100	3,108,627	1,351,156	4,459,783
-	-	-	4,563	1,198,505	-	1,198,505
23,000	-	-	293,663	4,307,132	1,351,156	5,658,288
-	-	-	18,874	99,182	442,383	541,565
3,400,000	-	-	85,978	3,644,509	1,291,180	4,935,689
500,000	-	-	22,862	581,735	101,185	682,920
-	-	-	-	-	38,142	38,142
-	-	-	24,749	903,703	205,593	1,109,296
-	-	-	9,259	1,122,500	-	1,122,500
-	-	-	-	734,966	-	734,966

**Expenditure Summary by Fund, Department, and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 214 2001 Fire UTGO Bond					
FINANCE	-	-	-	-	-
Fund: 223 Refunding GO Bonds 1996					
FINANCE	-	-	-	-	-
Fund: 224 Sportsplex Acquisition Debt					
FINANCE	-	-	-	-	-
Fund: 225 2004 PFD/Civic Field LTGO					
FINANCE	-	-	-	-	-
Fund: 231 Drake Note					
FINANCE	-	-	-	-	-
Fund: 235 PW Trust Loan-Str Overlay					
FINANCE	-	-	-	-	-
Fund: 245 LID Guaranty					
FINANCE	-	-	-	-	-
Fund: 410 Water					
PUBLIC WORKS	2,119,368	856,142	843,200	2,189,387	4,214,820
Fund: 420 Wastewater					
PUBLIC WORKS	2,517,671	997,903	795,094	3,362,080	2,345,835
Fund: 430 Storm/Surface Water Utility					
PUBLIC WORKS	985,052	387,775	140,113	633,859	653,510
Fund: 440 Solid Waste					
PUBLIC WORKS	123,966	49,785	56,040	385,350	1,186
Fund: 456 Cemetery					
PARKS & RECREATION	218,044	99,496	77,950	41,997	3,500
Fund: 460 Golf Course					
PARKS & RECREATION	8,785	3,371	2,400	29,305	-
Fund: 465 Parking Services					
PUBLIC WORKS	315,375	148,580	145,050	543,378	729,056
Fund: 470 Medic One					
FIRE	4,039,445	1,184,910	436,590	341,426	37,394
Fund: 475 Development Services					
PLANNING & COM DEVEL	970,456	368,124	22,500	112,928	-

2011 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Budgeted Ending Reserve	Total Expenditure & Reserves
-	335,000	15,165	-	350,165	3,053	353,218
-	310,000	36,303	-	346,303	-	346,303
-	120,000	151,333	-	271,333	22,585	293,918
-	745,000	576,763	-	1,321,763	-	1,321,763
-	8,029	9,935	-	17,964	-	17,964
-	157,935	9,477	-	167,412	-	167,412
-	-	-	-	-	379,106	379,106
5,100,000	1,748,073	727,872	4,116,598	21,915,460	5,467,592	27,383,052
9,376,000	2,168,447	918,026	3,350,137	25,831,193	40,749,856	66,581,049
1,130,000	-	-	1,998,824	5,929,133	688,956	6,618,089
-	330,000	365,055	708,776	2,020,158	6,408,389	8,428,547
-	-	-	122,742	563,729	260,679	824,408
-	-	-	16,069	59,930	233,599	293,529
-	125,000	9,537	311,183	2,327,159	1,576,875	3,904,034
178,526	-	-	1,447,872	7,666,163	686,216	8,352,379
-	-	-	303,640	1,777,648	1,041,862	2,819,510

**Expenditure Summary by Fund, Department, and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 510 Fleet Administration					
PUBLIC WORKS	510,330	204,034	344,548	250,390	-
Fund: 520 Purchasing/Materials Mngmt					
PUBLIC WORKS	474,968	189,252	1,000,700	10,160	6,100
Fund: 530 Facilities Administration					
PUBLIC WORKS	810,971	414,343	98,600	792,192	2,970
Fund: 540 Telecommunications					
ITSD	65,216	25,295	1,100	267,759	-
Fund: 550 Claims Litigation					
LEGAL	116,880	42,630	4,600	792,064	-
Fund: 561 Unemployment Compensation					
HUMAN RESOURCES	12,562	355,167	-	-	-
Fund: 562 Workers Comp Self-Insurance					
HUMAN RESOURCES	48,609	20,323	2,425	540,850	110,000
Fund: 565 Health Benefits					
HUMAN RESOURCES	294,301	62,279	25,050	12,088,311	600
Fund: 612 Firefighter Pension and Benefit					
HUMAN RESOURCES	-	1,850,000	60,100	277,500	-
Fund: 613 Police Pension and Benefit					
HUMAN RESOURCES	-	965,000	40,100	215,100	-
Fund: 701 Greenways Maint Endowment					
PARKS & RECREATION	-	-	-	-	142,948
Fund: 702 Nat Res Protect & Restoration					
PUBLIC WORKS	-	-	-	-	-
Fund: 965 Public Facilities District					
PUBLIC FACILITIES DIST	-	-	150	16,025	31,000
Fund: 970 Public Development Authority					
PUBLIC DEVELOPMENT AUTH	37,005	13,492	12,550	273,625	18,000
Total All Funds	54,769,429	22,413,919	7,134,934	34,618,574	15,434,006

2011 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Budgeted Ending Reserve	Total Expenditure & Reserves
545,000	-	-	767,581	2,621,883	7,465,299	10,087,182
-	-	-	380,176	2,061,356	803,612	2,864,968
-	-	-	308,851	2,427,927	242,135	2,670,062
-	-	-	26,573	385,943	325,659	711,602
-	-	-	121,348	1,077,522	4,193,374	5,270,896
-	-	-	10,010	377,739	178,184	555,923
-	-	-	24,122	746,329	605,018	1,351,347
-	-	-	136,311	12,606,852	1,264,257	13,871,109
-	-	-	41,823	2,229,423	5,336,798	7,566,221
-	-	-	32,778	1,252,978	4,783,007	6,035,985
-	-	-	4,967	147,915	3,920,773	4,068,688
-	-	-	3,010	3,010	1,523,783	1,526,793
-	240,000	869,425	-	1,156,600	1,545,223	2,701,823
-	-	-	-	354,672	19,085	373,757
26,139,830	6,477,652	3,737,247	24,242,787	194,968,378	111,641,228	306,609,606

Citywide Expenditures by Sub Type - All Funds

	2009 Actual	2010 Adopted Budget	2011 Budget	Change from 2010 Adopted Amount	Percent
SALARIES & WAGES (10)					
SALARIES & WAGES	51,518,705	52,812,240	53,345,068	532,828	1.0%
OVERTIME & HAZARD DUTY	1,870,279	1,808,361	1,424,361	(384,000)	-21.2%
Subtotal	53,388,984	54,620,601	54,769,429	148,828	0.3%
PERSONNEL BENEFITS (20)					
PERSONNEL BENEFITS	18,472,737	18,759,551	19,598,919	839,368	4.5%
PENSION & DISABILITY PAY	2,303,787	2,630,000	2,815,000	185,000	7.0%
Subtotal	20,776,524	21,389,551	22,413,919	1,024,368	4.8%
SUPPLIES (30)					
OFFICE & OPER. SUPPLIES	4,664,998	4,582,146	4,272,777	(309,369)	-6.8%
FUEL CONSUMED	485,742	670,472	632,868	(37,604)	-5.6%
ITEMS PURCHASED FOR RESALE	1,080,100	1,054,942	1,054,900	(42)	0.0%
SMALL TOOLS & MINOR EQUIP	1,547,226	1,426,806	1,174,389	(252,417)	-17.7%
Subtotal	7,778,066	7,734,366	7,134,934	(599,432)	-7.8%
OTHER SERVICES & CHARGES (40)					
PROFESSIONAL SERVICES	22,029,520	19,178,482	19,997,258	818,776	4.3%
COMMUNICATION	485,688	547,512	513,591	(33,921)	-6.2%
TRAVEL	174,056	276,361	248,182	(28,179)	-10.2%
ADVERTISING	244,915	186,615	183,172	(3,443)	-1.8%
OPERATING RENTALS & LEASES	567,073	582,395	560,776	(21,619)	-3.7%
INSURANCE	597,159	615,264	620,844	5,580	0.9%
UTILITY SERVICE	4,570,411	4,783,533	4,657,448	(126,085)	-2.6%
REPAIRS & MAINTENANCE	8,532,234	6,025,752	5,580,998	(444,754)	-7.4%
MISCELLANEOUS	3,315,958	2,674,856	2,256,305	(418,551)	-15.6%
Subtotal	40,517,014	34,870,770	34,618,574	(252,196)	-0.7%
INTERGOVERNMENTAL SERVICES (50)					
INTERGOVERNMENTAL PROF SERV	4,062,905	3,713,513	3,734,725	21,212	0.6%
INTERGOVERNMENTAL PAYMENTS	220,500	0	0	0	0.0%
EXTERNAL TAXES & OPER ASSESS	1,240,576	1,187,923	1,330,783	142,860	12.0%
INTERFUND TAXES & OPER ASSESS	3,894,999	4,073,495	5,147,291	1,073,796	26.4%
INTERFUND SUBSIDIES	4,567,805	4,845,749	5,221,207	375,458	7.7%
Subtotal	13,986,785	13,820,680	15,434,006	1,613,326	11.7%
CAPITAL OUTLAY (60)					
LAND	9,159,301	5,309,000	4,000,000	(1,309,000)	-24.7%
BUILDINGS AND STRUCTURES	2,629,063	0	0	0	0.0%
OTHER IMPROVEMENTS	8,469,629	4,359,000	5,158,284	799,284	18.3%
MACHINERY AND EQUIPMENT	4,631,802	1,930,476	1,401,546	(528,930)	-27.4%
CONSTRUCTION OF FIXED ASSETS	7,650,057	10,004,000	15,580,000	5,576,000	55.7%
Subtotal	32,539,852	21,602,476	26,139,830	4,537,354	21.0%

Citywide Expenditures by Sub Type - All Funds (continued)

	2009 Actual	2010 Adopted Budget	2011 Budget	Change from 2010 Adopted	
				Amount	Percent
DEBT SERVICE PRINCIPAL (70)					
G. O. BONDS	2,230,000	2,370,000	1,965,000	(405,000)	-17.1%
REVENUE BONDS	2,775,000	3,605,000	3,755,000	150,000	4.2%
SPECIAL ASSESSMENT BONDS	235,000	0	0	0	0.0%
OTHER NOTES	357,691	326,942	327,484	542	0.2%
INTERGOVERNMENTAL LOANS	190,000	210,000	240,000	30,000	14.3%
PRINCIPAL	237,817	257,424	190,168	(67,256)	-26.1%
Subtotal	6,025,508	6,769,366	6,477,652	(291,714)	-4.3%
DEBT SERVICE INTEREST (80)					
INTEREST ON INTERFUND DEBT	111,501	76,177	48,356	(27,821)	-36.5%
INTEREST/LONG-TERM EXT. DEBT	3,382,435	3,107,482	2,826,766	(280,716)	-9.0%
DEBT ISSUE COSTS	0	0	860,000	860,000	0.0%
DEBT REGISTRATION COSTS	3,695	2,550	2,125	(425)	-16.7%
OTHER DEBT SERVICE COSTS	4,600	0	0	0	0.0%
Subtotal	3,502,231	3,186,209	3,737,247	551,038	17.3%
INTERFUND PAYT FOR SERVICE (90)					
INTERFUND PROFESSIONAL SERVICE	15,979,988	15,853,518	16,284,024	430,506	2.7%
INTERFUND COMMUNICATIONS	332,531	230,895	381,442	150,547	65.2%
INTERFUND SUPPLIES	1,023,252	1,324,606	1,199,285	(125,321)	-9.5%
INTERFUND CAPITAL OUTLAYS	270,663	98,500	95,200	(3,300)	-3.4%
INTERFUND OPERATING RENTALS	3,493,598	3,716,856	3,445,578	(271,278)	-7.3%
INTERFUND INSURANCE SERVICES	890,765	998,621	1,084,278	85,657	8.6%
INTERFUND REPAIRS & MAINT	1,544,640	1,750,725	1,752,980	2,255	0.1%
OTHER INTERFUND SERVICES	0	206	0	(206)	-100.0%
Subtotal	23,535,437	23,973,927	24,242,787	268,860	1.1%
TOTAL EXPENDITURES	202,050,401	187,967,946	194,968,378	7,000,432	3.7%

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DEPARTMENTAL BUDGETS

Departmental Budget Summaries – A Balanced Budget for Each Department

In order to present a balanced departmental budget, balancing revenue and reserve adjustments are needed. The difference between Revenues and Total Expenditures in the departmental tables is shown in the Balancing Revenue and Reserve Impact by Fund section of the Revenues by Type and Other Sources by Fund table. This differs from the Citywide Reports section, where Beginning Reserves were shown with Revenues and Sources and Ending Reserves were shown with Expenditures and Uses.

Revenues

Revenues By Type and Revenues By Group shown in the departmental budget summary tables are those revenues that are specific to a department or a functional group within the department. In the Revenues By Group section, revenues that may be used by multiple functional groups throughout the department are captured in a “Revenues and Reserves” group. See page 57 for definition of Revenue Types.

Balancing Revenue and Reserve Impact by Fund

The lower section of the Revenues by Type and Other Sources by Fund table displays the amounts needed to balance resources with the department’s total expenditures.

Balancing Revenue and Reserve Impact by Fund represents the net of:

1. The department’s use of revenues that are shared between departments; and
2. The department’s use of (or addition to) reserve balance. A negative number indicates contribution to rather than use of reserves, increasing the reserve balance. A positive number indicates use of reserves resulting in a decreased reserve balance.

The General, Capital Maintenance, and REET Funds are shared across various City departments. The Public Safety Dispatch Fund is shared between Police and Fire. The departmental allocation within each of these funds is shown in the Revenue Summary by Fund, Department and Type Report on beginning on page 58. In this report, shared fund revenues that may be used by any department are shown on the “Non-Departmental” line. In the “Used From (Returned to) Reserves” column of the report, balancing revenues for the departmental budgets are shown as positive numbers, which are then deducted on the Non-Departmental line.

For funds specific to one department, the Reserve Impact by Fund shown in the departmental budget tables is the inverse of the change in ending reserve balance to the fund. For shared funds, the change in reserve balance is not evident in the departmental tables. To see the change in each fund’s reserve balance, view the Changes in Estimated Reserve Balances report on pages 24-27.

Expenditures

In the Departmental Budget Summaries Tables expenditures sections, we show the department's expenditures only; ending reserves are excluded. Expenditures are categorized by type and by functional group.

Expenditure types are defined on page 67. Expenditure totals balance between all sections of the budget, but expenditures by type are categorized differently in departmental budgets and the Capital Budget than they are in the Citywide Budget Reports section. Expenditures in citywide reports are categorized solely by expenditure type. In the departmental tables and Capital Budget, some expenditures are classified by function. This is discussed in the Capital Budget section and reconciliation between the capital expenditure type and Capital Outlay is provided in the Adopted Budget Document.

As a result of categorizing some types of expenditures using function rather than expenditure type, Intergovernmental Services expenditures that are interfund transfers have been removed from the operating expenditures section of the departmental tables and are shown separately in the Departmental Budget Summary tables. Expenditures of any type that are related to debt and to capital projects have been removed from the operating expenditures section and are shown in the Debt Service and Capital Outlay categories in the departmental sections.

FIRE DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Licenses and Permits	10,020	3,700	50,700	47,000	1270.3%
Intergovernmental	3,298,203	3,369,060	3,838,088	469,028	13.9%
Charges for Services	3,693,542	3,651,668	3,361,668	(290,000)	-7.9%
Miscellaneous	151,837	55,418	39,691	(15,727)	-28.4%
Other Financing Sources	1,160,910	1,036,371	1,046,735	10,364	1.0%
Subtotal of Revenues by Type	8,314,512	8,116,217	8,336,882	220,665	2.7%
Balancing Revenue and Reserve Impact by Fund					
General	12,916,982	13,278,524	13,018,158	(260,366)	-2.0%
Capital Maint	21,909	-	-	-	--
Public Safety Dispatch	1,165,170	1,135,519	1,198,505	62,986	5.5%
Medic One	(32,600)	(5,646)	(48,845)	(43,199)	-765.1%
Subtotal Other Sources by Fund	14,071,461	14,408,397	14,167,818	(240,579)	-1.7%
TOTAL ALL SOURCES	22,385,973	22,524,614	22,504,700	(19,914)	-0.1%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Fire Administration	48,755	21,332	21,000	(332)	-1.6%
Fire Operations	328,581	115,000	507,332	392,332	341.2%
Fire Life Safety Operations	10,020	53,700	50,700	(3,000)	-5.6%
Fire Dept Training Operations	1,000	-	-	-	--
Emergency Medical Services	7,768,553	7,880,343	7,715,008	(165,335)	-2.1%
Emergency Management	157,573	45,842	42,842	(3,000)	-6.5%
Fire/EMS Dispatch Operations	30	-	-	-	--
Subtotal of Revenues by Group	8,314,512	8,116,217	8,336,882	220,665	2.7%

Significant Revenue Changes

- *Intergovernmental Revenues* increase of \$469,028 reflects a FEMA grant that pays for four firefighters for two years.
- Decrease *Charges for Services* of \$290,000 is for a reduction in Medicare reimbursements.
- **Balancing Revenue** – *General* (\$260,366) represents decreased use by this department of shared revenues and reserves in the General Fund. *Public Safety Dispatch* \$62,986 represents an increase in use of shared dispatch funds.
- **Reserve Impact** – Use of *Medic One* funds decreased \$43,199 resulting in a total estimated increase to ending reserves of \$48,845.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	17,482,894	17,642,406	18,026,294	383,888	2.2%
<i>Supplies</i>	807,553	847,651	692,634	(155,017)	-18.3%
<i>Other Services and Charges</i>	964,629	894,310	785,400	(108,910)	-12.2%
<i>Intergovernmental Services</i>	28,961	41,194	42,244	1,050	2.5%
<i>Interfund Charges</i>	2,549,237	2,729,053	2,541,078	(187,975)	-6.9%
Subtotal of Operations	21,833,274	22,154,614	22,087,650	(66,964)	-0.3%
<i>Debt Service</i>	263,667	250,000	238,524	(11,476)	-4.6%
<i>Capital Outlay</i>	289,032	120,000	178,526	58,526	48.8%
TOTAL EXPENDITURES	22,385,973	22,524,614	22,504,700	(19,914)	-0.1%

TOTAL PAID STAFF	162.6	161.0	164.4	3.4	2.1%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Fire Administration</i>	1,051,700	1,142,033	1,157,978	15,945	1.4%
<i>Fire Operations</i>	11,173,870	11,280,231	11,393,494	113,263	1.0%
<i>Fire Life Safety Operations</i>	494,622	435,736	439,341	3,605	0.8%
<i>Fire Dept Training Operations</i>	370,315	376,932	375,928	(1,004)	-0.3%
<i>Emergency Medical Services</i>	7,735,953	7,874,697	7,666,163	(208,534)	-2.6%
<i>Emergency Management</i>	394,313	279,466	273,291	(6,175)	-2.2%
<i>Fire/EMS Dispatch Operations</i>	1,165,200	1,135,519	1,198,505	62,986	5.5%
TOTAL EXPENDITURES	22,385,973	22,524,614	22,504,700	(19,914)	-0.1%

Significant Expenditure Changes

- Increase of \$383,888 in *Salaries and Benefits* is for four new firefighters paid by a FEMA grant.
- Overall reduction in *Supplies* of \$155,017, with minor equipment and fuel being the largest reductions.
- Overall reduction in *Other Services and Charges* of \$108,910, with training instructors, tuition, and building rentals being the largest reductions.
- Decrease in *Interfund Charges* of \$187,975 reflects a change in fleet replacement schedule.

Revenues and Expenditures presented by Fund are found in the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. Public Safety Dispatch, which is shared between the Police and Fire Departments, appears on page 36. The Medic One Fund is specific to the Fire Department and is shown on page 47.

POLICE DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	260,107	277,000	277,000	-	0.0%
Licenses and Permits	36,662	41,420	36,500	(4,920)	-11.9%
Intergovernmental	3,714,550	3,011,324	3,166,564	155,240	5.2%
Charges for Services	2,319,362	2,438,002	2,377,871	(60,131)	-2.5%
Fines and Forfeits	10,300	20,000	17,000	(3,000)	-15.0%
Miscellaneous	127,139	112,867	75,356	(37,511)	-33.2%
Other Financing Sources	270,164	327,579	346,286	18,707	5.7%
Subtotal of Revenues by Type	6,738,284	6,228,192	6,296,577	68,385	1.1%
Balancing Revenue and Reserve Impact by Fund					
General	17,660,744	17,798,563	18,507,828	709,265	4.0%
Police Federal Equitable Share	(367,911)	35,930	(47,087)	(83,017)	-231.1%
Asset Forfeiture/Drug Enforce.	58,860	42,178	34,379	(7,799)	-18.5%
Criminal Justice	(108,059)	(87,273)	(41,261)	46,012	52.7%
Public Safety Dispatch	(1,247,436)	(799,940)	(1,058,925)	(258,985)	-32.4%
Subtotal Other Sources by Fund	15,996,198	16,989,458	17,394,934	405,476	2.4%
TOTAL ALL SOURCES	22,734,482	23,217,650	23,691,511	473,861	2.0%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Police Revenues and Reserves	3,113,943	2,737,624	2,763,176	25,552	0.9%
Police Administration	786,811	425,788	609,959	184,171	43.3%
Patrol/Traffic Operations	418,191	435,059	463,466	28,407	6.5%
Police Special Operations	52,000	49,152	49,152	-	0.0%
Police Investigation Operation	471,029	617,644	511,240	(106,404)	-17.2%
Police Records Operations	27,277	28,828	27,500	(1,328)	-4.6%
Police Proactive Operations	162,154	172,632	39,914	(132,718)	-76.9%
Police Dispatch Operations	1,706,879	1,761,465	1,832,170	70,705	4.0%
Subtotal of Revenues by Group	6,738,284	6,228,192	6,296,577	68,385	1.1%

Significant Revenue Changes

- *Intergovernmental Revenues* increase of \$155,240 is due largely to a grant for Domestic Violence.
- The decrease in *Charges for Service* of \$60,131 is for the cancellation of a Special Police Services contract with the school district.
- **Balancing Revenue** – increased *General Fund* utilization by \$709,265 and decreased use of shared *Public Dispatch Funds* by \$258,985.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	15,682,776	16,125,024	16,753,024	628,000	3.9%
<i>Supplies</i>	650,973	796,265	792,279	(3,986)	-0.5%
<i>Other Services and Charges</i>	1,267,938	1,000,786	1,257,455	256,669	25.6%
<i>Intergovernmental Services</i>	1,729,585	1,485,967	1,487,313	1,346	0.1%
<i>Interfund Charges</i>	2,970,684	3,167,738	3,202,440	34,702	1.1%
Subtotal of Operations	22,301,956	22,575,780	23,492,511	916,731	4.1%
<i>Capital Outlay</i>	298,563	501,870	59,000	(442,870)	-88.2%
<i>Interfund Transfers</i>	133,963	140,000	140,000	-	0.0%
TOTAL EXPENDITURES	22,734,482	23,217,650	23,691,511	473,861	2.0%

TOTAL PAID STAFF	163.8	164.1	164.9	0.8	0.5%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Police Administration</i>	5,284,225	4,564,064	4,879,056	314,992	6.9%
<i>Patrol/Traffic Operations</i>	8,726,930	9,285,524	9,723,099	437,575	4.7%
<i>Police Special Operations</i>	286,401	269,631	297,242	27,611	10.2%
<i>Police Investigation Operation</i>	2,986,255	3,065,503	3,049,313	(16,190)	-0.5%
<i>Police Off of Prof Responsibil</i>	503,781	540,890	552,108	11,218	2.1%
<i>Police Records Operations</i>	1,134,190	1,149,534	1,164,136	14,602	1.3%
<i>Police Proactive Operations</i>	981,518	969,289	917,930	(51,359)	-5.3%
<i>Police Dispatch Operations</i>	2,831,182	3,373,215	3,108,627	(264,588)	-7.8%
TOTAL EXPENDITURES	22,734,482	23,217,650	23,691,511	473,861	2.0%

Significant Expenditure Changes

- Increase of \$628,000 in *Salaries and Benefits* is due to the addition of one new sergeant position and increased health benefit costs.
- Increase in *Other Services and Charges* of \$256,669 is for the contracted services associated with a Domestic Violence Grant.
- Decrease in *Capital Outlay* of \$442,870 is for the communication equipment in Joint Dispatch that was replaced in 2010.

Revenues and Expenditures presented by Fund are found in the Revenues, Sources, Expenditures and Uses Report on page 29-55. Public Safety Dispatch, which is shared between the Police and Fire Departments, is shown on page 36. Funds specific to the Police Department appear on pages 34-35.

JUDICIAL SERVICES DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount	Percent
Revenues by Type					
<i>Intergovernmental</i>	272,747	135,000	135,000	-	0.0%
<i>Charges for Services</i>	402,673	447,945	250,000	(197,945)	-44.2%
<i>Fines and Forfeits</i>	993,387	979,950	956,500	(23,450)	-2.4%
<i>Miscellaneous</i>	31,053	31,874	28,500	(3,374)	-10.6%
<i>Other Financing Sources</i>	367,129	383,707	375,000	(8,707)	-2.3%
Subtotal of Revenues by Type	2,066,989	1,978,476	1,745,000	(233,476)	-11.8%
Balancing Revenue and Reserve Impact by Fund					
<i>General</i>	766,177	1,038,680	778,166	(260,514)	-25.1%
Subtotal Other Sources by Fund	766,177	1,038,680	778,166	(260,514)	-25.1%
TOTAL ALL SOURCES	2,833,166	3,017,156	2,523,166	(493,990)	-16.4%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount	Percent
Revenues					
<i>Municipal Court Services</i>	1,905,730	1,802,531	1,745,000	(57,531)	-3.2%
<i>J and SS Mail/Records/Copy/Micro</i>	161,259	175,945	-	(175,945)	-100.0%
Subtotal of Revenues by Group	2,066,989	1,978,476	1,745,000	(233,476)	-11.8%

Significant Revenue Changes

- Decrease in *Charges for Services* of \$197,945 reflects the reorganization that moved records and the mail room to the finance department.
- The decrease shown in **Balancing Revenue - General Fund** \$260,514 is due to decreased use in this department of funding from citywide revenues and reserves in the General Fund.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,462,770	1,437,564	1,138,723	(298,841)	-20.8%
<i>Supplies</i>	27,808	56,492	47,291	(9,201)	-16.3%
<i>Other Services and Charges</i>	896,637	991,256	844,080	(147,176)	-14.8%
<i>Intergovernmental Services</i>	284,336	377,000	332,000	(45,000)	-11.9%
<i>Interfund Charges</i>	161,615	154,844	161,072	6,228	4.0%
Subtotal of Operations	2,833,166	3,017,156	2,523,166	(493,990)	-16.4%
TOTAL EXPENSE	2,833,166	3,017,156	2,523,166	(493,990)	-16.4%

TOTAL PAID STAFF	18.7	18.0	13.0	(5.0)	-27.8%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Municipal Court Services</i>	2,341,836	2,426,807	2,523,166	96,359	4.0%
<i>J and SS Mail/Records/Copy/Micro</i>	491,330	590,349	-	(590,349)	-100.0%
TOTAL EXPENSE	2,833,166	3,017,156	2,523,166	(493,990)	-16.4%

Significant Expenditure Changes

- The decrease in *Salaries and Benefits*, *Other Services and Charges*, and *Intergovernmental Services* are all due to the reorganization that moved records and the mail room to the finance department. This change is effective January 1, 2011.

PARKS AND RECREATION DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	4,140,266	4,373,391	4,376,391	3,000	0.1%
Intergovernmental	308,979	445,000	20,000	(425,000)	-95.5%
Charges for Services	2,662,164	2,533,577	2,353,774	(179,803)	-7.1%
Fines and Forfeits	996	-	-	-	--
Miscellaneous	978,269	819,809	661,557	(158,252)	-19.3%
Other Financing Sources	228,057	221,480	221,480	-	0.0%
Subtotal of Revenues by Type	8,318,731	8,393,257	7,633,202	(760,055)	-9.1%
Balancing Revenue and Reserve Impact by Fund					
General	5,318,058	5,234,564	4,915,285	(319,279)	-6.1%
Parksite Acquisition	(8,031)	3,688	(3,046)	(6,734)	-182.6%
Capital Maint	73,189	35,000	45,000	10,000	28.6%
Squalicum Park/Olympic	9,787	-	-	-	--
Olympic-Whatcom Falls Park Addl	(8,242)	(3,389)	(2,282)	1,107	32.7%
Little Squalicum-Oeser Settlement	(14,491)	813	(1,925)	(2,738)	-336.8%
1st 1/4% Real Estate Excise Tax	533,542	152,000	77,000	(75,000)	-49.3%
2nd 1/4% Real Estate Excise Tax	358,863	115,000	25,000	(90,000)	-78.3%
Beyond Greenways	841,717	60,914	74,690	13,776	22.6%
Greenways III	2,265,171	192,193	(371,154)	(563,347)	-293.1%
Parks Impact	(466,199)	319,652	66,782	(252,870)	-79.1%
Sportsplex	(6,949)	(4,041)	(1,196)	2,845	70.4%
Civic Field Improvement	137,810	-	-	-	--
Cemetery	101,140	(2,252)	23,351	25,603	1136.9%
Golf Course	(22,704)	(37,018)	(136,698)	(99,680)	-269.3%
Greenways Maint Endowment	(407,954)	(319,718)	(257,353)	62,365	19.5%
Subtotal Other Sources by Fund	8,704,707	5,747,406	4,453,454	(1,293,952)	-22.5%
TOTAL ALL SOURCES	17,023,438	14,140,663	12,086,656	(2,054,007)	-14.5%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Parks Revenues and Reserves	478,435	455,177	406,464	(48,713)	-10.7%
Parks and Recreation Admin	1,749	-	-	-	--
Parks Operations Management	125,561	118,539	114,787	(3,752)	-3.2%
Parks Grounds	110,060	95,447	95,447	-	--
Parks Buildings	221,633	200,000	200,000	-	0.0%
Parks Cemetery	483,700	544,830	540,378	(4,452)	-0.8%
Parks Golf Course	194,278	192,256	196,628	4,372	2.3%
Recreation Management	62,024	76,800	76,800	-	0.0%
Recreation Aquatics	547,231	593,161	627,661	34,500	5.8%
Sports and Enrichment	597,470	611,608	661,905	50,297	8.2%
Parks Design & Development	354,694	378,748	128,748	(250,000)	-66.0%
Parks Capital Improvement	5,141,896	5,126,691	4,584,384	(542,307)	-10.6%
Subtotal of Revenues by Group	8,318,731	8,393,257	7,633,202	(760,055)	-9.1%

Departmental Budget Summary (continued)

Significant Revenue Changes

- A decrease of \$425,000 in *Intergovernmental* is for an environmental cleanup grant that was received in 2010.
- A decrease of \$179,803 in *Charges for Services* is due to a change in accounting for interfund labor.
- A decrease of *Miscellaneous* revenue of \$158,252 is due mainly to lower yields on investments.
- Decreases in **Balancing Revenue and Reserve Impact by Fund - General, and REET Funds** represent decreased use by this department of revenues and reserves in these funds that are shared citywide.
- 2011 Budget amounts in **Balancing Revenue and Reserve Impact by Fund** for the funds specific to the Parks and Recreation Department show the impact of the 2011 budget to each funds' reserves. Increases in fund reserves show as a negative number in the budget and actual columns, as an increase in reserves represents less use of reserves as a funding source.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	5,499,710	5,339,958	5,093,032	(246,926)	-4.6%
Supplies	513,701	552,359	544,974	(7,385)	-1.3%
Other Services and Charges	1,460,699	1,663,995	1,162,731	(501,264)	-30.1%
Intergovernmental Services	74,312	35,498	28,376	(7,122)	-20.1%
Interfund Charges	883,914	1,014,834	1,002,078	(12,756)	-1.3%
Subtotal of Operations	8,432,336	8,606,644	7,831,191	(775,453)	-9.0%
Debt Service	85,651	83,601	-	(83,601)	-100.0%
Capital Outlay	8,500,451	5,319,000	4,112,517	(1,206,483)	-22.7%
Interfund Transfers	5,000	131,418	142,948	11,530	8.8%
TOTAL EXPENDITURES	17,023,438	14,140,663	12,086,656	(2,054,007)	-14.5%

TOTAL PAID STAFF	97.4	90.0	84.9	(5.1)	-5.7%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Parks and Recreation Admin	563,687	604,434	656,568	52,134	8.6%
Parks Operations Management	408,842	407,453	393,828	(13,625)	-3.3%
Parks Grounds	1,561,651	1,637,800	1,543,862	(93,938)	-5.7%
Parks Buildings	1,739,381	1,728,673	1,780,828	52,155	3.0%
Parks Cemetery	628,635	542,578	563,729	21,151	3.9%
Parks Golf Course	171,574	155,238	59,930	(95,308)	-61.4%
Recreation Management	289,096	246,409	232,270	(14,139)	-5.7%
Recreation Aquatics	1,106,134	1,103,520	988,654	(114,866)	-10.4%
Sports and Enrichment	1,362,176	1,217,028	1,147,995	(69,033)	-5.7%
Parks Design & Development	533,063	515,550	271,770	(243,780)	-47.3%
Parks Capital Improvement	8,659,199	5,981,980	4,447,222	(1,534,758)	-25.7%
TOTAL EXPENDITURES	17,023,438	14,140,663	12,086,656	(2,054,007)	-14.5%

Significant Expenditure Changes

- Decrease of \$246,926 in *Salaries and Benefits* is from a reduction in FTEs.
- Decrease in *Services and Charges* of \$501,264 is for professional services associated with the South State Street manufactured gas plant cleanup in the prior year.
- Decrease in *Capital Outlay* of \$1,206,483 is due to less land acquisition and park construction.

Revenues and Expenditures presented by Fund are found on the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. Funds used by the Park Department budget are listed in the Other Sources by Fund section of the Revenues table on the preceding page and are ordered by fund number, although the number does not appear in the report. The Revenues, Sources, Expenditures and Uses Report is organized by fund number, with funds specific to this department ranging in number from 123 for the Parksite Acquisition Fund, 130s for claims settlement funds, 170s for Greenways and Impact Fee funds, 400s for Cemetery and Golf enterprise funds, and 700s for endowment funds.

LIBRARY DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Intergovernmental	145,903	136,325	139,733	3,408	2.5%
Charges for Services	20,594	21,256	20,700	(556)	-2.6%
Fines and Forfeits	126,393	124,000	130,000	6,000	4.8%
Miscellaneous	85,420	88,400	65,000	(23,400)	-26.5%
Subtotal of Revenues by Type	378,310	369,981	355,433	(14,548)	-3.9%
Balancing Revenue and Reserve Impact by Fund					
General	3,450,213	3,143,293	3,127,808	(15,485)	-0.5%
Capital Maint	889,715	-	-	-	--
Library Gift	(20,648)	-	-	-	--
Subtotal Other Sources by Fund	4,319,280	3,143,293	3,127,808	(15,485)	-0.5%
TOTAL ALL SOURCES	4,697,590	3,513,274	3,483,241	(30,033)	-0.9%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount	Percent
Revenues					
Library Administration	12,000	-	-	-	--
Library Services	366,310	369,981	355,433	(14,548)	-3.9%
Subtotal of Revenues by Group	378,310	369,981	355,433	(14,548)	-3.9%

Significant Revenue Changes

- A \$23,400 decrease in *Miscellaneous* revenue is for less room rental activity.
- The decrease shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** represents decreased use by this department of funding from citywide revenues and reserves in the General Fund.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	2,641,343	2,388,749	2,359,166	(29,583)	-1.2%
<i>Supplies</i>	566,473	515,143	472,626	(42,517)	-8.3%
<i>Other Services and Charges</i>	958,657	77,062	79,230	2,168	2.8%
<i>Intergovernmental Services</i>	6,348	7,700	4,700	(3,000)	-39.0%
<i>Interfund Charges</i>	524,769	524,620	567,519	42,899	8.2%
Subtotal of Operations	4,697,590	3,513,274	3,483,241	(30,033)	-0.9%
TOTAL EXPENDITURES	4,697,590	3,513,274	3,483,241	(30,033)	-0.9%

TOTAL PAID STAFF	47.3	42.2	40.1	(2.1)	-5.0%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Library Administration</i>	470,482	469,668	475,774	6,106	1.3%
<i>Library Services</i>	2,736,368	2,481,317	2,520,746	39,429	1.6%
<i>Fairhaven Branch Library</i>	108,320	82,849	-	(82,849)	-100.0%
<i>Library Facilities</i>	1,343,567	454,099	486,721	32,622	7.2%
<i>Barkley Branch Library</i>	38,853	25,341	-	(25,341)	-100.0%
TOTAL EXPENDITURES	4,697,590	3,513,274	3,483,241	(30,033)	-0.9%

Significant Expenditure Changes

- Decrease of \$29,583 in *Salaries and Benefits* is from a reduction in FTEs.
- Fewer purchases of new circulation material will Reduce *Supplies* by \$42,517.
- Increase in *Interfund Charges* of \$42,899 is for increases in the telephone and facilities maintenance operating expenses.

MUSEUM DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Intergovernmental	4,521	22,539	8,000	(14,539)	--
Charges for Services	11,076	-	-	-	--
Miscellaneous	21,416	21,303	51,215	29,912	140.4%
Subtotal of Revenues by Type	37,013	43,842	59,215	15,373	35.1%
Balancing Revenue and Reserve Impact by Fund					
General	1,521,058	1,431,025	1,471,020	39,995	2.8%
1st 1/4% Real Estate Excise Tax	17,746	-	-	-	--
Subtotal Other Sources by Fund	1,538,804	1,431,025	1,471,020	39,995	2.8%
TOTAL ALL SOURCES	1,575,817	1,474,867	1,530,235	55,368	3.8%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Museum Services	37,013	43,842	59,215	15,373	35.1%
Subtotal of Revenues by Group	37,013	43,842	59,215	15,373	35.1%

Significant Revenue Changes

- A decrease of \$14,539 in *Intergovernmental* is for less federal work study revenue.
- An increase of \$29,912 in *Miscellaneous* revenue is reimbursement from the Museum Foundation per the agreement.
- The increase shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** represents increased use in this department of funding from citywide revenues and reserves in the General Fund.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,201,411	1,200,877	1,259,230	58,353	4.9%
<i>Supplies</i>	105,532	71,366	53,472	(17,894)	-25.1%
<i>Other Services and Charges</i>	226,939	157,881	174,659	16,778	10.6%
<i>Intergovernmental Services</i>	102	84	100	16	19.0%
<i>Interfund Charges</i>	41,833	44,659	42,774	(1,885)	-4.2%
Subtotal of Operations	1,575,817	1,474,867	1,530,235	55,368	3.8%
TOTAL EXPENDITURES	1,575,817	1,474,867	1,530,235	55,368	3.8%

TOTAL PAID STAFF	17.2	18.1	17.9	(0.2)	-1.1%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Museum Services</i>	1,575,817	1,474,867	1,530,235	55,368	3.8%
TOTAL EXPENDITURES	1,575,817	1,474,867	1,530,235	55,368	3.8%

Significant Expenditure Changes

- The increase of \$58,353 in *Salaries and Benefits* is due to a reorganization of the department with a resulting decrease in total employees, but with different job classifications. In addition, the cost of health insurance increased by 12%.
- Overall reduction in *Supplies* of \$17,894.

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	891,880	875,000	900,000	25,000	2.9%
Licenses and Permits	1,188,831	1,066,475	1,185,071	118,596	11.1%
Intergovernmental	3,101,976	2,366,100	1,595,000	(771,100)	-32.6%
Charges for Services	1,103,644	1,057,994	823,299	(234,695)	-22.2%
Fines and Forfeits	100	-	-	-	--
Miscellaneous	257,008	115,701	105,126	(10,575)	-9.1%
Other Financing Sources	50,000	-	-	-	--
Subtotal of Revenues by Type	6,593,439	5,481,270	4,608,496	(872,774)	-15.9%
Balancing Revenue and Reserve Impact by Fund					
General	3,012,296	2,625,996	2,623,433	(2,563)	-0.1%
Capital Maint	14,763	-	-	-	--
1st 1/4% Real Estate Excise Tax	2,063	-	-	-	--
Tourism	213,819	(105,000)	(593)	104,407	99.4%
Community Develop Block Grant	11,433	-	-	-	--
HOME Investment Partnership Grant	9,558	-	-	-	--
Development Services	(354,976)	(32,929)	(48,862)	(15,933)	-48.4%
Subtotal Other Sources by Fund	2,908,956	2,488,067	2,573,978	85,911	3.5%
TOTAL ALL SOURCES	9,502,395	7,969,337	7,182,474	(786,863)	-9.9%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Planning Revenue and Reserves	891,880	875,000	-	(875,000)	-100.0%
Planning Services	56,718	798,240	18,671	(779,569)	-97.7%
Building Services	2,268,277	1,914,591	1,826,510	(88,081)	-4.6%
Community Development	3,350,533	1,884,033	1,857,466	(26,567)	-1.4%
Tourism Activities and Facilities	12,480	7,837	904,296	896,459	11438.8%
City Center Development	13,551	1,569	1,553	(16)	-1.0%
Subtotal of Revenues by Group	6,593,439	5,481,270	4,608,496	(872,774)	-15.9%

Significant Revenue Changes

- An increase in building permit applications increases *Licenses and Permits* by \$118,596.
- *Intergovernmental Revenues* decrease of \$771,100 is EECBG Recovery Grant received in 2010 for Energy Conservation/Rehabilitation Program.
- *Charges for Services* decrease of \$234,695 reflects less Plan Review and Zoning & Subdivision fees.
- **Balancing Revenue and Reserve Impact by Fund** for the *Tourism Fund* indicates a change in the impact to fund reserves from 2010. In 2010, ending reserve balance in this fund was budgeted to increase by \$105,000. In 2011, ending reserve is budgeted to increase by only \$593.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	3,732,374	3,833,475	3,678,679	(154,796)	-4.0%
<i>Supplies</i>	163,029	60,948	40,895	(20,053)	-32.9%
<i>Other Services and Charges</i>	4,043,461	3,417,843	2,815,842	(602,001)	-17.6%
<i>Intergovernmental Services</i>	369,101	52,000	42,000	(10,000)	-19.2%
<i>Interfund Charges</i>	414,804	515,071	515,058	(13)	0.0%
Subtotal of Operations	8,722,769	7,879,337	7,092,474	(786,863)	-10.0%
<i>Capital Outlay</i>	670,353	-	-	-	--
<i>Interfund Transfers</i>	109,273	90,000	90,000	-	0.0%
TOTAL EXPENDITURES	9,502,395	7,969,337	7,182,474	(786,863)	-9.9%
TOTAL PAID STAFF	45.6	43.6	40.7	(2.9)	-6.7%

Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Planning Services</i>	2,206,241	2,513,758	1,780,953	(732,805)	-29.2%
<i>Building Services</i>	1,913,301	1,881,662	1,777,648	(104,014)	-5.5%
<i>Community Development</i>	3,825,939	2,511,626	2,480,716	(30,910)	-1.2%
<i>Tourism Activities and Facilities</i>	1,118,179	777,837	903,703	125,866	16.2%
<i>City Center Development</i>	438,735	284,454	239,454	(45,000)	-15.8%
TOTAL EXPENDITURES	9,502,395	7,969,337	7,182,474	(786,863)	-9.9%

Significant Expenditure Changes

- Decrease of \$154,796 in *Salaries and Benefits* is from a reduction in FTEs.
- Decrease in *Other Services and Charges* of \$602,001 is for expenses related to the EECBG Grant for revolving loan and professional services spent in 2010.

Revenues and Expenditures presented by Fund are found in the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. Funds specific to the Planning Department are on pages 38-39 and 47.

HEARING EXAMINER DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Charges for Services	14,703	30,000	30,000	-	0.0%
Subtotal of Revenues by Type	14,703	30,000	30,000	-	0.0%
Balancing Revenue and Reserve Impact by Fund					
General	169,070	156,670	162,348	5,678	3.6%
Subtotal Other Sources by Fund	169,070	156,670	162,348	5,678	3.6%
TOTAL ALL SOURCES	183,773	186,670	192,348	5,678	3.0%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Hearing Examiner	14,703	30,000	30,000	-	0.0%
Subtotal of Revenues by Group	14,703	30,000	30,000	-	0.0%

Significant Revenue Changes

- The increase shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** represents increased use by this department of funding from citywide revenues and reserves in the General Fund.

Expenditures by Type	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
<i>Salaries and Benefits</i>	174,890	176,183	182,367	6,184	3.5%
<i>Supplies</i>	1,098	1,960	1,610	(350)	-17.9%
<i>Other Services and Charges</i>	5,265	6,708	5,705	(1,003)	-15.0%
<i>Interfund Charges</i>	2,520	1,819	2,666	847	46.6%
Subtotal of Operations	183,773	186,670	192,348	5,678	3.0%
TOTAL EXPENDITURES	183,773	186,670	192,348	5,678	3.0%

TOTAL PAID STAFF	1.4	1.5	1.5	0.0	0.0%
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Expenditures by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
<i>Hearing Examiner</i>	183,773	186,670	192,348	5,678	3.0%
TOTAL EXPENDITURES	183,773	186,670	192,348	5,678	3.0%

HUMAN RESOURCES DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	1,804,730	1,818,000	1,837,000	19,000	1.0%
Intergovernmental	103,440	106,000	105,000	(1,000)	-0.9%
Charges for Services	619,065	630,587	670,023	39,436	6.3%
Miscellaneous	13,454,554	13,035,198	13,820,227	785,029	6.0%
Non-Revenues	237,817	257,000	190,168	(66,832)	-26.0%
Subtotal of Revenues by Type	16,219,606	15,846,785	16,622,418	775,633	4.9%
Balancing Revenue and Reserve Impact by Fund					
General	556,863	623,409	523,992	(99,417)	-15.9%
Unemployment Compensation	(370,070)	441,251	199,476	(241,775)	-54.8%
Workers Comp Self-Insurance	138,005	87,371	188,045	100,674	115.2%
Health Benefits	(418,363)	377,169	843,249	466,080	123.6%
Firefighter Pension and Benefit	(778,425)	(495,459)	(244,105)	251,354	50.7%
Police Pension and Benefit	(98,547)	158,661	274,261	115,600	72.9%
Subtotal Other Sources by Fund	(970,537)	1,192,402	1,784,918	592,516	49.7%
TOTAL ALL SOURCES	15,249,069	17,039,187	18,407,336	1,368,149	8.0%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Human Resources Admin	3	-	-	-	--
Human Resources Services	508,958	513,963	549,879	35,916	7.0%
Human Resources Training	1,005	1,000	-	(1,000)	-100.0%
HR Payroll Services	109,089	116,624	120,144	3,520	3.0%
Unemployment Benefits Services	557,157	180,620	178,263	(2,357)	-1.3%
Workers Comp Benefits Services	586,675	670,534	558,284	(112,250)	-16.7%
Health Benefits Services	10,854,059	10,852,824	11,763,603	910,779	8.4%
Pension Benefits Services	3,602,660	3,511,220	3,452,245	(58,975)	-1.7%
Subtotal of Revenues by Group	16,219,606	15,846,785	16,622,418	775,633	4.9%

Significant Revenue Changes

- Increase in *Miscellaneous* revenue of \$785,029 is due mainly to the increase in medical premiums.
- The decrease shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** represents decreased use by this department of funding from citywide revenues and reserves from these funds.
- 2011 Budget amounts in **Balancing Revenue and Reserve Impact by Fund** for the funds specific to the Human Resources Department show the impact of the 2011 budget to each funds' reserves. Increases in fund reserves show as a negative number in the budget and actual columns, as an increase in reserves represents less use of reserves as a funding source.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	3,840,034	4,554,747	4,410,299	(144,448)	-3.2%
Supplies	105,864	176,900	168,550	(8,350)	-4.7%
Other Services and Charges	11,017,557	11,997,520	13,413,931	1,416,411	11.8%
Intergovernmental Services	84,555	95,850	115,850	20,000	20.9%
Interfund Charges	201,059	214,170	298,706	84,536	39.5%
Subtotal of Operations	15,249,069	17,039,187	18,407,336	1,368,149	8.0%
TOTAL EXPENDITURES	15,249,069	17,039,187	18,407,336	1,368,149	8.0%

TOTAL PAID STAFF	14.0	13.8	12.5	(1.3)	-9.4%
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Breakdown of Salaries and Benefits Expenditure Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
City-wide Cost	2,641,909	3,378,500	3,315,000	(63,500)	-1.9%
Human Resources Department	1,198,125	1,176,247	1,095,299	(80,948)	-6.9%
Salaries and Benefits Total	3,840,034	4,554,747	4,410,299	(144,448)	-3.2%

*Citywide cost is primarily LEOFF retiree benefits, but a portion is for Unemployment and Medical opt-out payments.

Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Human Resources Admin	381,235	353,973	328,276	(25,697)	-7.3%
Human Resources Services	507,268	554,980	537,444	(17,536)	-3.2%
Human Resources Training	47,732	41,298	48,630	7,332	17.8%
HR Payroll Services	226,078	276,636	253,275	(23,361)	-8.4%
HR Benefit Services	13,605	28,109	26,390	(1,719)	-6.1%
Unemployment Benefits Services	187,087	621,871	377,739	(244,132)	-39.3%
Workers Comp Benefits Services	724,680	757,905	746,329	(11,576)	-1.5%
Health Benefits Services	10,435,696	11,229,993	12,606,852	1,376,859	12.3%
Pension Benefits Services	2,725,688	3,174,422	3,482,401	307,979	9.7%
TOTAL EXPENDITURES	15,249,069	17,039,187	18,407,336	1,368,149	8.0%

Significant Expenditure Changes

- Decrease in *Salaries and Benefits* of \$144,148 reflects the decrease in FTEs.
- Increase in *Other Services and Charges* of \$1,416,411 is due to the rising cost of health insurance.

Revenues and Expenditures presented by Fund are found on the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. Funds specific to the Human Resources Department appear on pages 50-52.

FINANCE DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	358,328	350,000	265,000	(85,000)	-24.3%
Intergovernmental	590,999	605,036	640,211	35,175	5.8%
Charges for Services	1,427,520	1,544,650	1,771,555	226,905	14.7%
Miscellaneous	622,386	280,474	280,350	(124)	0.0%
Other Financing Sources	1,821,394	1,757,095	1,225,231	(531,864)	-30.3%
Subtotal of Revenues by Type	4,820,627	4,537,255	4,182,347	(354,908)	-7.8%
Balancing Revenue and Reserve Impact by Fund					
General	433,498	267,928	498,301	230,373	86.0%
2001 Fire UTGO Bond	(16,713)	(3,385)	83,670	87,055	2571.8%
Refunding GO Bonds 1996	1	-	-	-	--
Sportsplex Acquisition Debt	(175)	(142)	(9)	133	93.7%
2004 PFD/Civic Field LTGO	1	-	-	-	--
Drake Note	1	-	-	-	--
LID Guaranty	(150,698)	(8,383)	(4,513)	3,870	46.2%
#1099 Barkley Blvd	53,194	-	-	-	--
#1106 Bakerview Rd	(3,905)	-	-	-	--
#1107/1108 Telegraph/Barkley	22,332	-	-	-	--
Subtotal Other Sources by Fund	337,536	256,018	577,449	321,431	125.6%
TOTAL ALL SOURCES	5,158,163	4,793,273	4,759,796	(33,477)	-0.7%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Finance Administration	141,554	161,224	153,236	(7,988)	-5.0%
Finance Services	1,286,333	1,383,426	1,352,051	(31,375)	-2.3%
Records, Microfilm & Mail Room	-	-	281,268	281,268	--
Debt Services	3,392,740	2,992,605	2,395,792	(596,813)	-19.9%
Subtotal of Revenues by Group	4,820,627	4,537,255	4,182,347	(354,908)	-7.8%

Significant Revenue Changes

- Decrease in *Taxes* revenue of \$85,000 is the final year of the 2001 General Obligation bond used to pay for the Deemer Road fire station.
- Increase in *Charges for Services* \$226,905 reflects the reorganization that moved records and the mail room from the Judicial Support Services Department to the Finance Department.
- Decrease in *Other Financing Sources* of \$531,864 is for the redemption of the 1999 Bonds that paid for the remodel of the Municipal Court Building and towards the construction of the Harris Street Fire Station.
- The increase shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** represents increased use by this department of funding from citywide revenues and reserves in the General Fund. For the *2001 Fire UTGO Bond Fund*, the increase of \$87,055 represents a similar decrease in budgeted reserves, which decrease by \$83,670 from 2010.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,564,630	1,512,884	1,805,055	292,171	19.3%
<i>Supplies</i>	23,544	46,295	44,750	(1,545)	-3.3%
<i>Other Services and Charges</i>	102,253	78,211	220,925	142,714	182.5%
<i>Intergovernmental Services</i>	103,527	112,074	106,070	(6,004)	-5.4%
<i>Interfund Charges</i>	63,767	63,114	108,056	44,942	71.2%
Subtotal of Operations	1,857,721	1,812,578	2,284,856	472,278	26.1%
<i>Debt Service</i>	3,208,341	2,980,695	2,474,940	(505,755)	-17.0%
<i>Capital Outlay</i>	3,664	-	-	-	--
<i>Interfund Transfers</i>	88,437	-	-	-	--
TOTAL EXPENDITURES	5,158,163	4,793,273	4,759,796	(33,477)	-0.7%

TOTAL PAID STAFF	19.6	18.5	21.6	3.1	16.8%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Finance Administration</i>	304,872	297,441	311,203	13,762	4.6%
<i>Finance Services</i>	1,556,513	1,515,137	1,483,649	(31,488)	-2.1%
<i>Records, Microfilm & Mail Room</i>	-	-	490,004	490,004	--
<i>Debt Service Administration</i>	3,296,778	2,980,695	2,474,940	(505,755)	-17.0%
TOTAL EXPENDITURES	5,158,163	4,793,273	4,759,796	(33,477)	-0.7%

Significant Expenditure Changes

- Increases in *Salaries and Benefits*, *Other Services and Charges*, and *Interfund Charges* are due to the reorganization that moved records and the mail room from the Judicial Support Services Department to the Finance Department.
- Decrease in *Debt Service* \$505,755 is for the redemption of the 1999 Bonds that paid for the remodel of the Municipal Court Building and towards the construction of the Harris Street Fire Station.

Revenues and Expenditures presented by Fund are found on the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. Debt funds specific to the Finance Department appear on pages 39-42.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Licenses and Permits	211,960	210,000	221,000	11,000	5.2%
Intergovernmental	18,655	26,920	20,100	(6,820)	-25.3%
Charges for Services	709,380	734,128	1,061,369	327,241	44.6%
Miscellaneous	168,463	60,141	33,533	(26,608)	-44.2%
Other Financing Sources	90,000	90,000	225,000	135,000	150.0%
Subtotal of Revenues by Type	1,198,458	1,121,189	1,561,002	439,813	39.2%
Balancing Revenue and Reserve Impact by Fund					
General	1,724,757	1,834,268	1,448,179	(386,089)	-21.0%
Technology Replacement & Reserve	351,031	318,676	106,725	(211,951)	-66.5%
Telecommunications	5,125	176,981	2,977	(174,004)	-98.3%
Subtotal Other Sources by Fund	2,080,913	2,329,925	1,557,881	(772,044)	-33.1%
TOTAL ALL SOURCES	3,279,371	3,451,114	3,118,883	(332,231)	-9.6%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
ITSD Services	626,969	681,341	954,986	273,645	40.2%
Government Access TV	213,267	212,050	223,050	11,000	5.2%
Telecommunication	358,222	227,798	382,966	155,168	68.1%
Subtotal of Revenues by Group	1,198,458	1,121,189	1,561,002	439,813	39.2%

Significant Revenue Changes

- Increase in *Charges for Services* revenue of \$327,241 is for IT and telephone service provided to the rest of the city. Part of this was waived in 2010 to reduce citywide expenditures.
- Increase in *Other Financing Source* revenue of \$135,000 is due to increased transfers into the Technology Replacement and Reserve Fund from Public Works and the General Fund.
- The decrease shown in **Balancing Revenue and Reserve Impact by Fund - General Fund**, represents decreased use by this department of funding from citywide revenues and reserves in the General Fund. Decreases in the *Technology Replacement & Reserve*, and *Telecommunications Funds* represent increases in budgeted ending fund balances of \$106,725 and \$2977, respectively in those funds.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,849,093	1,880,869	1,741,874	(138,995)	-7.4%
<i>Supplies</i>	298,884	126,250	123,795	(2,455)	-1.9%
<i>Other Services and Charges</i>	692,280	901,358	792,659	(108,699)	-12.1%
<i>Intergovernmental Services</i>	1,730	1,961	1,955	(6)	-0.3%
<i>Interfund Charges</i>	127,894	125,070	165,580	40,510	32.4%
Subtotal of Operations	2,969,881	3,035,508	2,825,863	(209,645)	-6.9%
<i>Capital Outlay</i>	309,490	415,606	293,020	(122,586)	-29.5%
TOTAL EXPENDITURES	3,279,371	3,451,114	3,118,883	(332,231)	-9.6%

TOTAL PAID STAFF	20.9	20.4	19.2	(1.2)	-5.9%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>ITSD Services</i>	2,743,539	2,773,475	2,523,623	(249,852)	-9.0%
<i>Government Access TV</i>	172,485	272,860	209,317	(63,543)	-23.3%
<i>Telecommunication</i>	363,347	404,779	385,943	(18,836)	-4.7%
TOTAL EXPENDITURES	3,279,371	3,451,114	3,118,883	(332,231)	-9.6%

Significant Expenditure Changes

- The decrease in expenditures in *Salaries and Benefits* is due to a reduction in FTEs.
- General overall decrease in *Other Services and Charges* of \$108,699 with the largest reduction in Professional Services.
- Decrease of *Capital Outlay* of \$122,586 for reduction in server replacements and computer software projects.

Revenues and Expenditures presented by Fund are found in the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. Funds specific to the ITSD are Technology Replacement and Reserve on page 31 and Telecommunications on page 49.

Departmental Expenditures by Fund

ITSD Expenditures by Fund then by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
General Fund					
<i>Government Access TV</i>	172,485	272,860	209,317	(63,543)	-23.3%
<i>ITSD Services</i>	2,173,223	2,316,269	2,164,952	(151,317)	-6.5%
General Fund Total	2,345,708	2,589,129	2,374,269	(214,860)	-8.3%
Technology Replacement & Reserve Fund					
<i>ITSD Services</i>	570,316	457,206	358,671	(98,535)	-21.6%
Telecommunication Fund					
<i>Telecommunication</i>	363,347	404,779	385,943	(18,836)	-4.7%
TOTAL ALL FUNDS	3,279,371	3,451,114	3,118,883	(332,231)	-9.6%

LEGAL DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Intergovernmental	6,950	6,950	22,457	15,507	223.1%
Charges for Services	238,813	268,561	307,045	38,484	14.3%
Fines and Forfeits	28,191	33,600	33,600	-	0.0%
Miscellaneous	1,047,400	1,103,429	1,133,573	30,144	2.7%
Proprietary/Trust Gains (Losses)	100,000	-	-	-	--
Non-Revenues	146,025	-	-	-	--
Subtotal of Revenues by Type	1,567,379	1,412,540	1,496,675	84,135	6.0%
Balancing Revenue and Reserve Impact by Fund					
General	997,369	1,166,028	1,020,609	(145,419)	-12.5%
Claims Litigation	168,214	(31,412)	(71,558)	(40,146)	127.8%
Subtotal Other Sources by Fund	1,165,583	1,134,616	949,051	(185,565)	-16.4%
TOTAL ALL SOURCES	2,732,962	2,547,156	2,445,726	(101,430)	-4.0%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Legal Revenues and Reserves	302,612	104,808	49,295	(55,513)	-53.0%
Legal Services	274,000	309,111	347,595	38,484	12.4%
Claims, Litigation & Insurance	990,767	998,621	1,099,785	101,164	10.1%
Subtotal of Revenues by Group	1,567,379	1,412,540	1,496,675	84,135	6.0%

Significant Revenue Changes

- Increase in *Charges for Services and Miscellaneous Revenues* both are increasing to reflect the increased cost of providing legal and claims and litigation services to the rest of the city.
- The decrease shown in **Balancing Revenue and Reserve Impact by Fund - General** represents decreased use by this department of funding from citywide revenues and reserves in the General Fund. For the *Claims Litigation Fund*, the negative resource shown in the 2011 budget column indicates the ending reserve is budgeted to increase by \$71,558.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	1,124,355	1,211,395	1,226,091	14,696	1.2%
Supplies	23,055	24,210	20,141	(4,069)	-16.8%
Other Services and Charges	1,328,658	1,011,021	998,999	(12,022)	-1.2%
Interfund Charges	256,894	300,530	200,495	(100,035)	-33.3%
Subtotal of Operations	2,732,962	2,547,156	2,445,726	(101,430)	-4.0%
TOTAL EXPENDITURES	2,732,962	2,547,156	2,445,726	(101,430)	-4.0%

TOTAL PAID STAFF	11.6	12.1	11.6	(0.5)	-4.1%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Legal Services	1,176,499	1,371,999	1,352,527	(19,472)	-1.4%
Claims, Litigation & Insurance	1,556,463	1,175,157	1,093,199	(81,958)	-7.0%
TOTAL EXPENDITURES	2,732,962	2,547,156	2,445,726	(101,430)	-4.0%

Significant Expenditure Changes

- Decrease of \$100,035 in *Interfund Charges* is due to an accounting change for claims and litigation expenses.

Revenues and Expenditures presented by Fund are found in the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. The Claims and Litigation Fund is specific to Legal and is found on page 50.

EXECUTIVE DEPARTMENT**Departmental Budget Summary**

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Charges for Services	415,957	470,740	466,146	(4,594)	-1.0%
Miscellaneous	1,232	-	-	-	--
Subtotal of Revenues by Type	417,189	470,740	466,146	(4,594)	-1.0%
Balancing Revenue and Reserve Impact by Fund					
General	957,975	527,278	352,557	(174,721)	-33.1%
Subtotal Other Sources by Fund	957,975	527,278	352,557	(174,721)	-33.1%
TOTAL ALL SOURCES	1,375,164	998,018	818,703	(179,315)	-18.0%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Executive Management	417,156	470,740	466,146	(4,594)	-1.0%
Waterfront Project	33	-	-	-	--
Subtotal of Revenues by Group	417,189	470,740	466,146	(4,594)	-1.0%

Significant Revenue Changes

- The decrease shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** \$174,721 represents decreased use by this department of funding from citywide revenues and reserves in the General Fund.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	742,798	651,210	644,661	(6,549)	-1.0%
Supplies	15,311	22,100	19,850	(2,250)	-10.2%
Other Services and Charges	413,347	287,896	104,550	(183,346)	-63.7%
Intergovernmental Services	163,982	-	-	-	--
Interfund Charges	39,726	36,812	49,642	12,830	34.9%
Subtotal of Operations	1,375,164	998,018	818,703	(179,315)	-18.0%
TOTAL EXPENDITURES	1,375,164	998,018	818,703	(179,315)	-18.0%

TOTAL PAID STAFF	6.5	5.9	5.5	(0.4)	-6.8%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Executive Management	1,009,600	868,598	818,703	(49,895)	-5.7%
Waterfront Project	363,064	129,420	-	(129,420)	-100.0%
Lake Whatcom Management	2,500	-	-	-	--
TOTAL EXPENDITURES	1,375,164	998,018	818,703	(179,315)	-18.0%

Significant Expenditure Changes

- Decrease of *Other Services and Charges* of \$183,346, with the largest decrease in costs associated with the waterfront re-development.

LEGISLATIVE DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Charges for Services	179,073	239,042	221,630	(17,412)	-7.3%
Subtotal of Revenues by Type	179,073	239,042	221,630	(17,412)	-7.3%
Balancing Revenue and Reserve Impact by Fund					
General	241,846	199,384	182,644	(16,740)	-8.4%
Subtotal Other Sources by Fund	241,846	199,384	182,644	(16,740)	-8.4%
TOTAL ALL SOURCES	420,919	438,426	404,274	(34,152)	-7.8%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
City Council Services	179,073	239,042	221,630	(17,412)	-7.3%
Subtotal of Revenues by Group	179,073	239,042	221,630	(17,412)	-7.3%

Significant Revenue Changes

- The decrease shown in **Balancing Revenue and Reserve Impact by Fund - General Fund** represents decreased use by this department of funding from citywide revenues and reserves in the General Fund.

Expenditures by Type	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
<i>Salaries and Benefits</i>	369,460	374,821	354,278	(20,543)	-5.5%
<i>Supplies</i>	15,389	19,975	14,960	(5,015)	-25.1%
<i>Other Services and Charges</i>	10,573	20,300	10,000	(10,300)	-50.7%
<i>Interfund Charges</i>	25,497	23,330	25,036	1,706	7.3%
Subtotal of Operations	420,919	438,426	404,274	(34,152)	-7.8%
TOTAL EXPENDITURES	420,919	438,426	404,274	(34,152)	-7.8%

TOTAL PAID STAFF	9.1	9.3	9.0	(0.3)	-3.2%
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Expenditures by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
<i>City Council Services</i>	420,919	438,426	404,274	(34,152)	-7.8%
TOTAL EXPENDITURES	420,919	438,426	404,274	(34,152)	-7.8%

Significant Expense Changes

- The decrease shown in *Salaries and Benefits* is due to the reduction in FTEs.

NON-DEPARTMENTAL

The Non-Departmental group is for citywide expenditures that are not specific to any one department. It includes expenditures such as: election fees, some debt service, interfund transfers to reserve funds, and General Fund contributions to Cemetery and Medic One Funds.

Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Charges for Services	2,878	-	-	-	--
Subtotal of Revenues by Type	2,878	-	-	-	--
Balancing Revenue and Reserve Impact by Fund					
General	3,094,362	3,520,218	3,907,009	386,791	11.0%
1st 1/4% Real Estate Excise Tax	-	-	9,453	9,453	--
2nd 1/4% Real Estate Excise Tax	652,608	673,827	701,995	28,168	4.2%
Subtotal Other Sources by Fund	3,746,970	4,194,045	4,618,457	424,412	10.1%
TOTAL ALL SOURCES	3,749,848	4,194,045	4,618,457	424,412	10.1%

Significant Revenue Changes

- Increase in **Balancing Revenue and Reserve Impact by Fund - General Fund** of \$386,791 is for an increase of the utility tax charged in the Water Fund.

Expenditures by Type	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
<i>Other Services and Charges</i>	-	60,300	70,000	9,700	16.1%
<i>Intergovernmental Services</i>	420,796	627,000	596,000	(31,000)	-4.9%
<i>Interfund Charges</i>	-	-	17,896	17,896	--
Subtotal of Operations	420,796	687,300	683,896	(3,404)	-0.5%
<i>Interfund Transfers</i>	3,328,272	3,506,745	3,934,561	427,816	12.2%
TOTAL EXPENDITURES	3,749,848	4,194,045	4,618,457	424,412	10.1%

Significant Expenditure Changes

- The increase in *Interfund Transfers* is to pay for the installation and maintenance of hydrants citywide as required by state law.

BELLINGHAM – WHATCOM PUBLIC FACILITIES DISTRICT

The Bellingham-Whatcom Public Facilities District (PFD) is a separate Washington Municipal Corporation and an independent taxing authority. The City of Bellingham provides administrative services and financial management to the PFD.

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	1,006,526	1,000,000	1,020,000	20,000	2.0%
Intergovernmental	368,717	221,734	-	(221,734)	-100.0%
Miscellaneous	1,370,897	182,183	141,343	(40,840)	-22.4%
Proprietary/Trust Gains (Losses)	36,715	-	-	-	--
Subtotal of Revenues by Type	2,782,855	1,403,917	1,161,343	(242,574)	-17.3%
Balancing Revenue and Reserve Impact by Fund					
Public Facilities District	1,325,834	(247,888)	(4,743)	243,145	98.1%
Subtotal Other Sources by Fund	1,325,834	(247,888)	(4,743)	243,145	98.1%
TOTAL ALL SOURCES	4,108,689	1,156,029	1,156,600	571	0.0%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Public Facilities District	1,092,641	1,066,908	1,057,531	(9,377)	-0.9%
Public Facilities Dist Admin	1,690,214	337,009	103,812	(233,197)	-69.2%
Subtotal of Revenues by Group	2,782,855	1,403,917	1,161,343	(242,574)	-17.3%

Significant Revenue Changes

- Small increase in *Taxes* of \$20,000 is due to a slight increase in forecasted sales tax revenue.
- Decrease in *Miscellaneous* of \$40,840 is for declining yields on investments and a decrease in pledged donations to the Campaign for the Arts.
- The 2011 Budget amounts **Balancing Revenue and Reserve Impact by Fund** for the PFD Fund represent the impact to the fund's reserves. The negative resource indicates a budgeted increase in ending reserve of \$4,743.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	47,036	4,818	-	(4,818)	-100.0%
Supplies	35,789	150	150	-	0.0%
Other Services and Charges	49,032	13,321	16,025	2,704	20.3%
Intergovernmental Services	11,788	25,000	31,000	6,000	24.0%
Subtotal of Operations	143,645	43,289	47,175	3,886	9.0%
Debt Service	1,121,645	1,112,740	1,109,425	(3,315)	-0.3%
Capital Outlay	2,843,399	-	-	-	--
TOTAL EXPENDITURES	4,108,689	1,156,029	1,156,600	571	0.0%

TOTAL PAID STAFF	0.0	0.0	0.0	0.0	--
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Public Facilities Dist Admin	4,108,689	1,156,029	1,156,600	571	0.0%
TOTAL EXPENDITURES	4,108,689	1,156,029	1,156,600	571	0.0%

Significant Expenditure Changes

- Now that the construction of the Art and Children's Museum is complete the majority of the expenses are for debt service. The Public Facilities Board meets quarterly to manage this fund.

PUBLIC DEVELOPMENT AUTHORITY

In 2008, pursuant to RCW 35.21.730 through 35.21.755, the City Council authorized the creation of the Bellingham Public Development Authority (PDA) as a separate legal entity. It will be the City's real estate development arm for parcels throughout Bellingham, including parts of the Waterfront District.

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Intergovernmental	250,000	400,000	369,000	(31,000)	- 7.8%
Miscellaneous	723	5,023	81	(4,942)	-98.4%
Subtotal of Revenues by Type	250,723	405,023	369,081	(35,942)	-8.9%
Balancing Revenue and Reserve Impact by Fund					
Public Development Authority	2,498	(5,568)	(14,409)	(8,841)	-158.8%
Subtotal Other Sources by Fund	2,498	(5,568)	(14,409)	(8,841)	-158.8%
TOTAL ALL SOURCES	253,221	399,455	354,672	(44,783)	-11.2%

Revenues by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues					
Public Development Authority	250,723	405,023	369,081	(35,942)	-8.9%
Subtotal of Revenues by Group	250,723	405,023	369,081	(35,942)	-8.9%

Significant Revenue Changes

- Decrease in *Intergovernmental* of \$31,000 is for a reduced transfer from the General Fund.
- The 2011 Budget amounts **Balancing Revenue and Reserve Impact by Fund** for the PDA Fund represent the impact to the fund's reserves. The negative resource indicates a budgeted increase in ending reserve of \$14,409.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	28,019	47,045	50,497	3,452	7.3%
Supplies	6,139	13,594	12,550	(1,044)	-7.7%
Other Services and Charges	218,020	328,816	273,625	(55,191)	-16.8%
Intergovernmental Services	1,043	10,000	18,000	8,000	80.0%
Subtotal of Operations	253,221	399,455	354,672	(44,783)	-11.2%
TOTAL EXPENDITURES	253,221	399,455	354,672	(44,783)	-11.2%

TOTAL PAID STAFF	0.0	0.8	0.8	0.0	0.0%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Public Development Authority	253,221	399,455	354,672	(44,783)	-11.2%
TOTAL EXPENDITURES	253,221	399,455	354,672	(44,783)	-11.2%

Significant Expenditure Changes

- Decrease in *Other Services and Charges* of \$55,191 is due primarily to a decrease in Professional Services contracts.

PUBLIC WORKS DEPARTMENT

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Revenues by Type					
Taxes	8,312,156	8,280,000	8,270,000	(10,000)	-0.1%
Licenses and Permits	112,900	122,000	122,000	-	0.0%
Intergovernmental	8,595,903	3,154,784	5,090,800	1,936,016	61.4%
Charges for Services	46,550,676	48,560,409	49,733,053	1,172,644	2.4%
Fines and Forfeits	843,886	962,715	1,010,700	47,985	5.0%
Miscellaneous	8,136,276	7,283,528	6,377,356	(906,172)	-12.4%
Non-Revenues	-	-	43,000,000	43,000,000	--
Other Financing Sources	766,308	368,100	943,527	575,427	156.3%
Subtotal of Revenues by Type	73,318,105	68,731,536	114,547,436	45,815,900	66.7%
Balancing Revenue and Reserve Impact by Fund					
Street	(259,338)	397,753	557,551	159,798	40.2%
Arterial St Construction	296,933	-	-	-	--
Paths & Trails Reserve	(9,807)	(8,775)	(8,184)	591	6.7%
Capital Maint	2,184,069	600,000	710,000	110,000	18.3%
Olympic Pipeline Incident	81,906	(15,189)	(3,445)	11,744	77.3%
Olympic - Restoration	(1,306)	(497)	-	497	100.0%
1st 1/4% Real Estate Excise Tax	715,380	1,555,000	1,000,000	(555,000)	-35.7%
2nd 1/4% Real Estate Excise Tax	1,242,414	450,000	100,000	(350,000)	-77.8%
Public Safety Dispatch	24,089	-	-	-	--
Water	4,281,553	1,026,020	2,551,566	1,525,546	148.7%
Wastewater	3,416,614	4,450,082	(34,050,683)	(38,500,765)	-865.2%
Storm/Surface Water Utility	(549,396)	462,799	542,576	79,777	17.2%
Solid Waste	(433,170)	426,729	426,635	(94)	0.0%
Parking Services	(207,817)	(65,800)	(137,476)	(71,676)	-108.9%
Fleet Administration	301,500	(1,231,016)	(747,765)	483,251	39.3%
Purchasing/Materials Mngmt	(181,238)	1,927	39,882	37,955	1969.6%
Facilities Administration	718,124	285,540	258,208	(27,332)	-9.6%
Nat Res Protect & Restoration	(152,254)	(159,097)	(96,701)	62,396	39.2%
Subtotal Other Sources by Fund	11,468,256	8,175,476	(28,857,836)	(37,033,312)	-453.0%
TOTAL ALL SOURCES	84,786,361	76,907,012	85,689,600	8,782,588	11.4%

Departmental Budget Summary (continued)

Revenues by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>PW Revenues and Reserves</i>	10,431,443	9,534,341	9,225,139	(309,202)	-3.2%
<i>Public Works Administration</i>	504,883	670,597	604,752	(65,845)	-9.8%
<i>PW Treatment Plants Operations</i>	1,448,675	1,310,000	1,190,000	(120,000)	-9.2%
<i>PW Water/Wastewater Utility Ops</i>	27,473,849	29,026,274	30,037,541	1,011,267	3.5%
<i>Public Works Maintenance Ops</i>	1,593,202	6,405,794	6,695,457	289,663	4.5%
<i>PW Solid Waste Remediation</i>	464,306	500,000	500,000	-	0.0%
<i>Public Works Maint Admin</i>	472,097	612,239	606,184	(6,055)	-1.0%
<i>Purchasing and Material Mgmt Ops</i>	2,294,913	2,129,516	2,021,474	(108,042)	-5.1%
<i>Public Works Fleet Operations</i>	4,221,651	4,011,374	3,369,648	(641,726)	-16.0%
<i>Public Works Financial Mgmt</i>	473,550	727,315	1,439,764	712,449	98.0%
<i>PW Supervision and Technology</i>	2,116,580	2,303,244	2,112,625	(190,619)	-8.3%
<i>Public Works Facilities Ops</i>	2,002,052	1,977,248	2,051,334	74,086	3.7%
<i>PW Transportation Management</i>	2,535,276	3,120,417	2,943,491	(176,926)	-5.7%
<i>Public Works Engineering Svcs</i>	1,851,475	1,947,100	2,047,100	100,000	5.1%
<i>PW Capital Improvements</i>	111,570	81,561	44,654,137	44,572,576	54649.4%
<i>Public Works Construction</i>	7,013,442	1,729,000	2,400,000	671,000	38.8%
<i>PW Storm and Surface Water Mgmt</i>	4,681,109	-	-	-	--
<i>Environmental Resources Ops</i>	812,131	174,783	113,503	(61,280)	-35.1%
<i>PW Acquisition and Facilities Mgmt</i>	129,309	120,000	136,300	16,300	13.6%
<i>PW Watershed Acquisition/Mgmt</i>	2,367,049	2,128,738	2,143,832	15,094	0.7%
<i>Commercial Leasing</i>	319,543	221,995	255,155	33,160	14.9%
Subtotal of Revenues by Group	73,318,105	68,731,536	114,547,436	45,815,900	66.7%

Significant Revenue Changes

- The net increase in *Intergovernmental* of \$1,936,016 is due to several large road construction grants received in 2010 including the James Street, Roeder Avenue bridge, and the Nooksack Diversion Dam.
- Increase in *Charges for Service* of \$1,172,644 is for rate increases in water and wastewater and additional revenue from storm water and impact fees.
- Overall decrease in *Miscellaneous* revenue of \$906,172 is due largely from declining interest on investments, lease revenue, and fleet replacement revenue.
- Increase in *Non-Revenues* of \$43,000,000 is for a Bond issued to pay for Phase I of the Wastewater Treatment Plant Expansion and related wastewater projects.
- *Other Financing Sources* is increasing by \$575,427 for a General Fund transfer to pay for fire hydrants.
- Decreases in **Balancing Revenue and Reserve Impact by Fund – REET Funds** represent decreased use by this department of revenues and reserves in funds that are shared between departments.
- The 2011 Budget amounts in **Balancing Revenue and Reserve Impact by Fund** for funds specific to the Public Works Department represent the impact to the fund's reserves. A negative number in the 2011 budget column indicates a budgeted increase in ending reserve balance for the year in the fund; a positive number in the 2011 budget column indicates a budgeted decrease in ending reserve balance.

Departmental Budget Summary (continued)

Expenditures by Type	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	16,721,772	17,628,127	18,247,561	619,434	3.5%
<i>Supplies</i>	4,356,203	4,402,708	4,084,407	(318,301)	-7.2%
<i>Other Services and Charges</i>	13,107,941	11,962,186	11,587,758	(374,428)	-3.1%
<i>Intergovernmental Services</i>	6,050,629	6,103,603	7,407,191	1,303,588	21.4%
<i>Interfund Charges</i>	13,531,984	14,699,763	15,242,691	542,928	3.7%
Subtotal of Operations	53,768,529	54,796,387	56,569,608	1,773,221	3.2%
<i>Debt Service</i>	4,847,655	5,528,539	6,392,010	863,471	15.6%
<i>Capital Outlay</i>	25,267,317	15,604,500	21,814,284	6,209,784	39.8%
<i>Interfund Transfers</i>	902,860	977,586	913,698	(63,888)	-6.5%
TOTAL EXPENDITURES	84,786,361	76,907,012	85,689,600	8,782,588	11.4%

TOTAL PAID STAFF	223.8	233.6	231.0	(2.6)	-1.1%
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Expenditures by Group	2009	2010	2011	Change from 2010	
	Actual	Adopted	Budget	Amount	Percent
<i>Public Works Administration</i>	595,293	604,752	653,734	48,982	8.1%
<i>PW Treatment Plants Operations</i>	11,713,638	10,731,351	11,364,028	632,677	5.9%
<i>PW Water/Wastewater Utility Ops</i>	13,539,553	14,315,808	15,479,644	1,163,836	8.1%
<i>Public Works Maintenance Ops</i>	5,686,269	9,148,678	9,692,557	543,879	5.9%
<i>PW Solid Waste Remediation</i>	9,984	660,000	500,000	(160,000)	-24.2%
<i>Public Works Maint Admin</i>	515,726	589,784	608,811	19,027	3.2%
<i>Purchasing and Material Mgmt Ops</i>	2,113,675	2,131,443	2,061,356	(70,087)	-3.3%
<i>Public Works Fleet Operations</i>	4,523,151	2,780,358	2,621,883	(158,475)	-5.7%
<i>Public Works Financial Mgmt</i>	4,713,538	4,528,169	5,400,538	872,369	19.3%
<i>PW Supervision and Technology</i>	2,343,872	2,408,775	2,207,271	(201,504)	-8.4%
<i>Public Works Facilities Ops</i>	3,170,332	2,673,213	2,923,047	249,834	9.3%
<i>PW Transportation Management</i>	5,262,732	5,340,220	5,045,848	(294,372)	-5.5%
<i>Public Works Engineering Svcs</i>	3,002,250	3,453,833	3,259,342	(194,491)	-5.6%
<i>PW Capital Improvements</i>	7,107,014	7,850,000	14,280,000	6,430,000	81.9%
<i>Public Works Construction</i>	10,339,773	5,463,000	5,408,284	(54,716)	-1.0%
<i>PW Storm and Surface Water Mgmt</i>	2,190,600	-	-	-	--
<i>Environmental Resources Ops</i>	1,410,294	567,414	616,710	49,296	8.7%
<i>PW Acquisition and Facilities Mgmt</i>	197,881	209,928	217,957	8,029	3.8%
<i>PW Watershed Acquisition/Mgmt</i>	4,293,729	3,026,636	3,005,660	(20,976)	-0.7%
<i>Commercial Leasing</i>	2,057,057	423,650	342,930	(80,720)	-19.1%
TOTAL EXPENDITURES	84,786,361	76,907,012	85,689,600	8,782,588	11.4%

Significant Expenditure Changes

- Increase of \$619,434 in *Salaries and Benefits* is from two new plant operator positions and increases in health benefits expenses.
- Overall *Supplies* decreased by \$318,301 due mainly to reductions in minor equipment, computers, and plumbing supplies
- Overall *Services and Charges* decreased by \$374,428, with engineering, repairs and maintenance, professional services, and studies and reports being the largest reductions.
- Increase in *Intergovernmental Services* of \$1,303,588 for bridge inspection and increase in the utility tax on water services.

- Increase in *Interfund Charges* of \$542,948 with the largest change in engineering services.
- Increase in *Debt Service* of \$863,431 is the issuance cost of the new bond in wastewater.
- Increase in *Capital Outlay* of \$6,289,704 is due to several large construction project including: \$1.8 M in roadways and streets, \$4 M in sewer, \$3 M for Wastewater Treatment Plant Expansion, \$3 M in water fund land acquisition and construction.

Revenues and Expenditures presented together by Fund are found on the Revenues, Sources, Expenditures and Uses Report on Pages 29-55. The Public Works Department's funds are listed in the Balancing Revenue and Reserve Impact by Fund section of the Revenues table on the preceding page - 114. The Revenues, Sources, Expenditures and Uses Report is organized by fund number, with this department's fund numbers ranging throughout the report in the same order as listed in the Other Sources Section. Key Funds are Street Fund on page 29, Water and other utilities on pages 43-45, and Parking on page 46.

Public Works Department

Departmental Expenditures By Fund

Public Works Expenditures by Fund then by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Street Fund					
Public Works Administration	595,293	604,752	653,734	48,982	8.1%
Public Works Maintenance Ops	3,275,312	3,850,255	3,968,321	118,066	3.1%
Public Works Maint Admin	515,726	589,784	608,811	19,027	3.2%
Public Works Financial Mgmt	602,234	657,537	666,515	8,978	1.4%
PW Supervision and Technology	2,343,872	2,408,775	2,207,271	(201,504)	-8.4%
PW Transportation Management	3,123,270	2,925,525	2,846,739	(78,786)	-2.7%
Public Works Engineering Svcs	3,002,250	3,453,833	3,259,342	(194,491)	-5.6%
Public Works Construction	7,076,933	3,038,000	4,308,284	1,270,284	41.8%
Environmental Resources Ops	1,102,672	-	-	-	--
PW Acquisition and Facilities Mgmt	197,881	209,928	217,957	8,029	3.8%
Street Fund Total	21,835,443	17,738,389	18,736,974	998,585	5.6%
Arterial Street Construction Fund					
Public Works Construction	301,893	-	-	-	--
Capital Maintenance Fund					
Public Works Facilities Ops	479,431	600,000	710,000	110,000	18.3%
Commercial Leasing	1,764,617	-	-	-	--
Capital Maint Fund Total	2,244,048	600,000	710,000	110,000	18.3%
Olympic Pipeline Incident					
Environmental Resources Ops	106,934	-	5,347	5,347	--
1st 1/4% Real Estate Excise Tax Fund					
Public Works Facilities Ops	20,172	5,000	-	(5,000)	-100.0%
Public Works Construction	804,912	1,550,000	1,000,000	(550,000)	-35.5%
1st 1/4% REET Fund Total	825,084	1,555,000	1,000,000	(555,000)	-35.7%
2nd 1/4% Real Estate Excise Tax Fund					
Public Works Construction	2,156,035	875,000	100,000	(775,000)	-88.6%
Public Safety Dispatch					
Public Works Facilities Ops	24,089	-	-	-	--
Water Fund					
PW Treatment Plants Operations	3,724,686	3,666,971	3,934,711	267,740	7.3%
PW Water/Wastewater Utility Ops	7,973,567	8,407,548	9,314,241	906,693	10.8%
Public Works Financial Mgmt	1,200,732	943,175	952,495	9,320	1.0%
PW Capital Improvements	2,767,577	900,000	4,100,000	3,200,000	355.6%
Environmental Resources Ops	179,768	567,414	608,353	40,939	7.2%
PW Watershed Acquisition/Mgmt	4,293,729	3,026,636	3,005,660	(20,976)	-0.7%
Water Fund Total	20,140,059	17,511,744	21,915,460	4,403,716	25.1%

Departmental Expenditures By Fund (continued)

Public Works Expenditures by Fund then by Group	2009 Actual	2010 Adopted	2011 Budget	Change from 2010 Amount Percent	
Wastewater Fund					
<i>PW Treatment Plants Operations</i>	7,988,952	7,064,380	7,429,317	364,937	5.2%
<i>PW Water/Wastewater Utility Ops</i>	5,565,986	5,908,260	6,165,403	257,143	4.4%
<i>Public Works Financial Mgmt</i>	2,214,291	2,231,645	3,086,473	854,828	38.3%
<i>Public Works Facilities Ops</i>	119,725	-	-	-	--
<i>PW Capital Improvements</i>	3,935,462	6,100,000	9,150,000	3,050,000	50.0%
Wastewater Fund Total	19,824,416	21,304,285	25,831,193	4,526,908	21.2%
Storm/Surface Water Utility Fund					
<i>Public Works Maintenance Ops</i>	1,905,232	4,549,650	4,899,133	349,483	7.7%
<i>PW Capital Improvements</i>	403,975	850,000	1,030,000	180,000	21.2%
<i>PW Storm and Surface Water Mgmt</i>	2,190,600	-	-	-	--
SSWU Fund Total	4,499,807	5,399,650	5,929,133	529,483	9.8%
Solid Waste Fund					
<i>Public Works Maintenance Ops</i>	505,725	748,773	825,103	76,330	10.2%
<i>PW Solid Waste Remediation</i>	9,984	660,000	500,000	(160,000)	-24.2%
<i>Public Works Financial Mgmt</i>	696,281	695,812	695,055	(757)	-0.1%
Solid Waste Fund Total	1,211,990	2,104,585	2,020,158	(84,427)	-4.0%
Parking Services Fund					
<i>PW Transportation Management</i>	2,139,462	2,414,695	2,199,109	(215,586)	-8.9%
<i>Commercial Leasing</i>	40,386	128,000	128,050	50	0.0%
Parking Services Fund Total	2,179,848	2,542,695	2,327,159	(215,536)	-8.5%
Fleet Administration Fund					
<i>Public Works Fleet Operations</i>	4,523,151	2,780,358	2,621,883	(158,475)	-5.7%
Purchasing/Materials Management Fund					
<i>Purchasing and Material Mgmt Ops</i>	2,113,675	2,131,443	2,061,356	(70,087)	-3.3%
Facilities Administration Fund					
<i>Public Works Facilities Ops</i>	2,526,915	2,068,213	2,213,047	144,834	7.0%
<i>Commercial Leasing</i>	252,054	295,650	214,880	(80,770)	-27.3%
Facilities Admin Fund Total	2,778,969	2,363,863	2,427,927	64,064	2.7%
Natural Resource Protection & Restoration Fund					
<i>Environmental Resources Ops</i>	20,920	-	3,010	3,010	--
TOTAL ALL FUNDS	84,786,361	76,907,012	85,689,600	8,782,588	11.4%

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2011 CAPITAL BUDGET

Capital Outlay

The Washington State BARS Manual definition of capital outlay is, "expenditures...which result in the acquisition of, rights to, or additions to fixed assets, including (*incidental*) costs...such as legal, appraisal and brokerage fees, land preparation, demolishing buildings, fixtures, and delivery costs....This classification pertains only to those assets which are purchased, not those constructed, fabricated or incidentally provided by the city." Cost elements of the latter are classified under routine expenditure categories such as personnel services, supplies, other services and charges, etc. At the completion of a capital project, all related labor, materials and services costs are added to capital outlay to arrive at the total project cost and value of the asset.

The Finance Department establishes capitalization thresholds used to prepare the capital budget. For most asset categories, expenditures of less than \$50,000 for a single item or project are budgeted as operating expenditures rather than capital expenditures. The threshold for network IT equipment, such as switches and servers, is \$25,000. The threshold for general tools, office furniture and equipment, and general IT equipment is \$10,000. The threshold for fleet additions and replacements is \$5,000. Different capitalization criteria may be used when required by grant specifications.

Capital Reconciliation

The Capital Budget for 2011 includes all expenditure types for capital-related needs, regardless of whether they meet the definition of capital outlay. This table shows a breakdown of the expenditure types that are included in the 2011 Capital Budget.

EXPENDITURE BY CAPITAL RELATED CLASSIFICATION	2011 BUDGET
Asset Maintenance Items (AM) - Excluding REET Funds	\$ 755,000
Capital Facilities Plan Items (CFP) - REET Funds Asset Maintenance	102,000
Capital Facilities Plan Items (CFP) - REET Funds ICAP	17,896
Capital Facilities Plan Items (CFP) - Debt Repayment	693,552
Capital Facilities Plan Items (CFP)	24,960,801
Capital Equipment Purchases (EQ)	1,496,546
Interfund Transfers for Capital Equipment Purchases (EQ)	25,000
TOTAL CAPITAL RELATED BUDGET	\$ 28,050,795

EXPENDITURE TYPE	2011 BUDGET
Capital Outlay	\$ 26,139,830
Salaries	154,367
Benefits	58,150
Other Services and Charges	862,000
Intergovernmental Services	718,552
Interfund Payments	117,896
TOTAL CAPITAL RELATED BUDGET	\$ 28,050,795

- **Capital Project Expenditures**

Capital project expenditures are those non-equipment expenditures which meet the definition of “capital” as determined by the Accounting Division. The list of capital project expenditures is used to update the Capital Facilities Plan element of the Bellingham Comprehensive Plan. For this reason, capital-related expenditures which are paid from Real Estate Excise Tax (REET) funds, but which may not meet Accounting’s definition of capital, are included in this category.

- **Capital Equipment Expenditures**

Capital equipment expenditures include funds for the purchase, make-ready or upgrade of major equipment. Major equipment is defined as equipment with a per-unit cost ranging from \$5,000 to \$25,000, depending on the type of equipment. Capital equipment purchases are not included in the Bellingham Comprehensive Plan.

- **Asset Maintenance Expenditures**

Expenditures for asset maintenance which are not paid from REET funds are not considered capital expenditures. They are included in the capital section because they frequently involve large dollar amounts or complex projects which require individual review by department heads, City administration and the City Council.

**2011 ADOPTED BUDGET
CAPITAL RELATED NEEDS SUMMARY**

Expenditure Summary by Department:

Public Works Department

Capital Facilities Plan Projects	20,848,284
Capital Equipment Purchases	991,000
Subtotal Capital Outlay	<u>\$21,839,284</u>
Asset Maintenance Projects	710,000
Total Capital Related Needs	<u>\$22,549,284</u>

Park Department

Capital Facilities Plan Projects	4,214,517
Total Capital Outlay	<u>\$4,214,517</u>
Asset Maintenance Projects	45,000
Total Capital Related Needs	<u>\$4,259,517</u>

Non Departmental

Capital Facilities Plan Projects	711,448
Total Interfund Transfer for Capital Outlay	<u>\$711,448</u>

Police Department

Capital Equipment Purchases	59,000
Total Capital Outlay	<u>\$59,000</u>

Information Technology Services Department

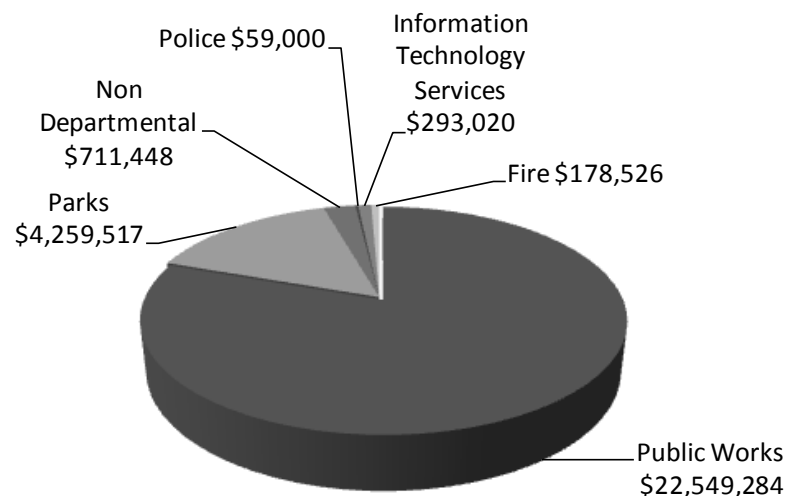
Capital Equipment Purchases	293,020
Total Capital Outlay	<u>\$293,020</u>

Fire Department

Capital Equipment Purchases	178,526
Total Capital Outlay	<u>\$178,526</u>

Total Capital Related Needs

\$28,050,795



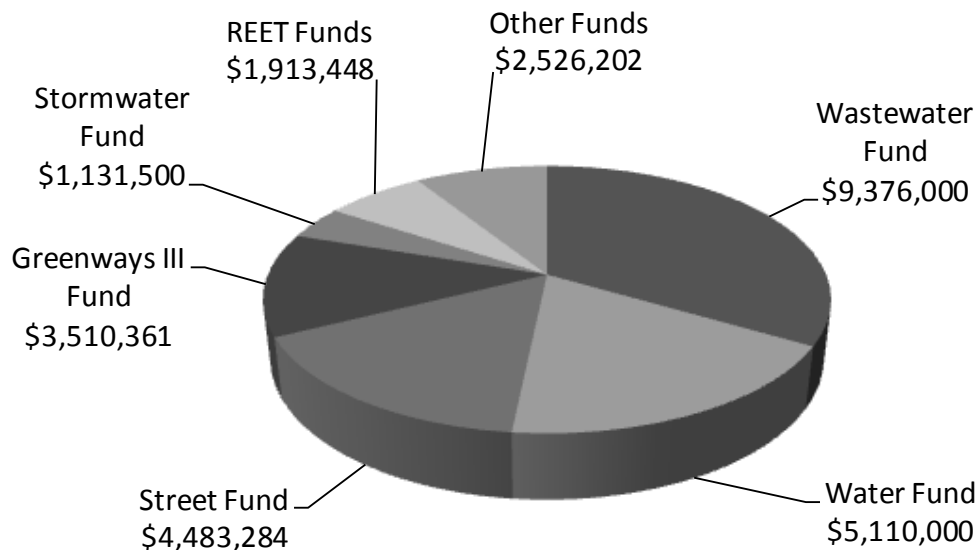
CAPITAL RELATED NEEDS SUMMARY (continued)

Expenditure Summary by Fund:

Wastewater Fund	9,376,000
Water Fund	5,110,000
Street Fund	4,483,284
Greenways III Fund	3,510,361
Stormwater Fund	1,131,500
First Quarter REET Fund	1,086,453
Second Quarter REET Fund	826,995
Capital Maintenance Fund	755,000
Fleet Administration Fund	638,500
Park Impact Fee Fund	551,490
Technology Replacement & Reserve Fund	293,020
Medic One Fund	178,526
Beyond Greenways Fund	50,666
Police Federal Equitable Sharing Fund	36,000
Public Safety Dispatch Fund	23,000
Total	<u>\$28,050,795</u>

Summary of Outside Revenue:

Wastewater Treatment Plant Facility Bonds	\$43,000,000
DOE State Grant Nooksack Diversion Passage	\$1,600,000
WDOT Indirect Grant James Street Road Multimodal	\$1,200,000
WDOT Indirect Grant Roeder Avenue Bridge	<u>\$400,000</u>
	\$46,200,000



2011 – 2016 Proposed Capital Equipment Purchases Plan

FIRE DEPARTMENT		-----Estimates Subject to Revision and Council Approval-----					
Funded Purchases and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Heart Monitors</i>							
Medic One	30,000	-	30,000	-	30,000	-	90,000
<i>Medic Unit</i>							
Medic One	148,526	127,308	157,571	135,061	334,335	143,286	1,046,087
<i>Pickup/Utility Unit</i>							
Medic One	-	-	56,275	-	-	-	56,275
Subtotal Fire Department Funded	178,526	127,308	243,846	135,061	364,335	143,286	1,192,362
<i>Ladder Truck</i>							
Unfunded	-	-	-	-	-	1,447,687	1,447,687
Subtotal Fire Department Unfunded	-	-	-	-	-	1,447,687	1,447,687
Total Fire Department Capital Equipment	178,526	127,308	243,846	135,061	364,335	1,590,974	2,640,050

POLICE DEPARTMENT		-----Estimates Subject to Revision and Council Approval-----					
Funded Purchases and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Phone/MIS Server</i>							
Public Safety Dispatch	23,000	-	-	-	-	-	23,000
<i>Undercover Vehicles</i>							
Police Federal Equitable Share	36,000	36,000	36,000	36,000	-	-	144,000
Total Police Department Funded	59,000	36,000	36,000	36,000	-	-	167,000

PARK DEPARTMENT		-----Estimates Subject to Revision and Council Approval-----					
Funded Purchases and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>One ton truck for transporting large area mower</i>							
General	-	33,000	-	-	-	-	33,000
<i>Trailer for transporting large area mower</i>							
General	-	8,000	-	-	-	-	8,000
Total Park Department Funded	-	41,000	-	-	-	-	41,000

Capital Budget

2011 – 2016 Proposed Capital Equipment Purchases Plan (continued)

LIBRARY

-----Estimates Subject to Revision and Council Approval-----							
Equipment Needs with No Identified Funding	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Community Connections</i>							
Unfunded	-	15,000	-	-	-	-	15,000
Total Library Unfunded	-	15,000	-	-	-	-	15,000

INFORMATION TECH SERVICES DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----							
Funded Purchases and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Computer Applications - High priority 2011</i>							
Technology Replacement & Reserve	190,000	-	-	-	-	-	190,000
<i>Computer System Replacements (Forecast)</i>							
Technology Replacement & Reserve	-	220,000	560,000	1,450,000	200,000	200,000	2,630,000
<i>Enterprise Document Management System*</i>							
Technology Replacement & Reserve	-	225,000	155,000	80,000	-	-	460,000
<i>Network Infrastructure Replacements*</i>							
Technology Replacement & Reserve	-	266,798	453,447	571,772	43,600	362,940	1,698,557
<i>Network Infrastructure Replacements 2011*</i>							
Technology Replacement & Reserve	103,020	-	-	-	-	-	103,020
<i>Telephone System Upgrade</i>							
Telecommunications	-	-	400,000	-	-	-	400,000
Total ITSD Funded Capital Equipment	293,020	711,798	1,568,447	2,101,772	243,600	562,940	5,481,577

* Includes funds transferred from Public Works

2011 – 2016 Proposed Capital Equipment Purchases Plan (continued)

PUBLIC WORKS DEPT - OPERATIONS DIVISION		-----Estimates Subject to Revision and Council Approval-----					
Funded Purchases and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Easement Jetter</i>							
Wastewater	50,000	-	-	-	-	-	50,000
<i>Enterprise Document Management System*</i>							
Street	-	150,000	80,000	80,000	-	-	310,000
<i>Fleet Heavy Duty Work Equipment Replacements</i>							
Fleet Administration	180,000	627,000	750,000	650,000	650,000	700,000	3,557,000
<i>Fleet Other Machinery and Equipment Replacements</i>							
Fleet Administration	-	340,000	250,000	250,000	250,000	200,000	1,290,000
<i>Fleet Transportation Equipment Replacements</i>							
Fleet Administration	365,000	363,000	300,000	500,000	500,000	500,000	2,528,000
<i>James Street Lift Station generator</i>							
Wastewater	150,000	-	-	-	-	-	150,000
<i>Laboratory Flask Scrubber</i>							
Wastewater	11,000	-	-	-	-	-	11,000
<i>Make Ready on Fleet Replacements</i>							
Fleet Administration	93,500	130,000	130,000	130,000	130,000	130,000	743,500
<i>Metal Work Milling Machine</i>							
Wastewater	15,000	-	-	-	-	-	15,000
<i>Network Infrastructure Repl 2011-PW Share*</i>							
Street	25,000	-	-	-	-	-	25,000
<i>Network Infrastructure Repl-PW Share*</i>							
Street	-	40,000	60,000	40,000	40,000	60,000	240,000
<i>Replacement of Vactor Site Caterpillar Front Loader</i>							
Storm/Surface Water Utility	101,500	-	-	-	-	-	101,500
Total Public Works Department Funded	991,000	1,650,000	1,570,000	1,650,000	1,570,000	1,590,000	9,021,000

* Transfers to Information Technology for Equipment Purchases

GRAND TOTAL CITYWIDE		-----Estimates Subject to Revision and Council Approval-----					
CAPITAL EQUIPMENT PURCHASES PLAN (Funded and Unfunded)	1,521,546	2,581,106	3,418,293	3,922,833	2,177,935	3,743,914	17,365,627

Capital Budget

2011 – 2016 Proposed Asset Maintenance Projects Plan

PARK DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funded Maintenance and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Irrigation System Renovations</i>							
Capital Maint	10,000	10,000	10,000	10,000	10,000	10,000	60,000
<i>Park Sign Replacement</i>							
Capital Maint	15,000	15,000	15,000	15,000	15,000	15,000	90,000
<i>Playground Equipment Parts</i>							
Capital Maint	20,000	30,000	30,000	30,000	30,000	30,000	170,000
Total Park Department Funded Asset Maintenance	45,000	55,000	55,000	55,000	55,000	55,000	320,000

MUSEUM

-----Estimates Subject to Revision and Council Approval-----

Funded Maintenance and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Parking Lot Improvements</i>							
Capital Maint	-	-	25,000	-	-	-	25,000
Subtotal Museum Funded	-	-	25,000	-	-	-	25,000
<i>Window Restoration at Old City Hall</i>							
Unfunded	-	150,000	-	-	-	-	150,000
Subtotal Museum Unfunded	-	150,000	-	-	-	-	150,000
Total Museum Asset Maintenance	-	150,000	25,000	-	-	-	175,000

2011 – 2016 Proposed Asset Maintenance Projects Plan (continued)

PUBLIC WORKS DEPT - OPERATIONS

		-----Estimates Subject to Revision and Council Approval-----					
Funded Maintenance and Funding Source	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Annual Facilities Maintenance Program (funded by</i>							
Capital Maint	325,000	300,000	300,000	300,000	300,000	300,000	1,825,000
<i>Building Information Management System (BIS)</i>							
Capital Maint	-	150,000	-	-	-	-	150,000
<i>Building Security and Card Access Systems</i>							
Capital Maint	50,000	-	-	-	-	-	50,000
<i>Mt. Baker Theatre Capital</i>							
Capital Maint	25,000	-	-	-	-	-	25,000
<i>Renovate for efficiency (was project number 11-190-</i>							
Capital Maint	150,000	-	-	-	-	-	150,000
<i>Replace carpet (was project number 11-190-0002E)</i>							
Capital Maint	160,000	-	-	-	-	-	160,000
Total Public Works Funded	710,000	450,000	300,000	300,000	300,000	300,000	2,360,000

GRAND TOTAL CITYWIDE

		-----Estimates Subject to Revision and Council Approval-----					
ASSET MAINTENANCE PROGRAM (Funded and Unfunded)	755,000	655,000	380,000	355,000	355,000	355,000	2,855,000

Capital Budget

2011 – 2016 Capital Facilities Plan (continued) Summary by Department for Active Projects

ACTIVE PROJECTS - BY DEPARTMENT		-----Estimates Subject to Revision and Council Approval-----					
Department	2011 Request	2012	2013	2014	2015	2016	Total 2011-2016
Funded Amounts:							
Non Departmental	711,448	721,835	740,825	765,207	663,834	682,938	4,286,087
Park Department	4,214,517	8,322,238	7,848,607	5,010,931	6,921,438	5,932,370	38,250,101
Public Works Department	20,848,284	27,635,300	33,910,610	34,210,928	20,386,256	51,736,594	188,727,972
Subtotal - Funded	25,774,249	36,679,373	42,500,042	39,987,066	27,971,528	58,351,902	231,264,160
Unfunded Amounts:							
Fire Department	-	1,850,000	-	-	-	-	1,850,000
Library Department	-	320,000	40,000	56,340,000	40,000	40,000	56,780,000
Museum	-	150,000	2,000,000	-	-	-	2,150,000
Park Department	-	1,525,000	300,000	1,000,000	2,000,000	1,000,000	5,825,000
Planning Department	-	1,100,000	2,125,000	1,455,000	1,150,000	500,000	6,330,000
Public Development Authority	-	561,000	-	-	-	-	561,000
Public Works Department	-	-	-	51,882,000	6,200,000	11,750,000	69,832,000
Subtotal - Unfunded	-	5,506,000	4,465,000	110,677,000	9,390,000	13,290,000	143,328,000
Grand Total	25,774,249	42,185,373	46,965,042	150,664,066	37,361,528	71,641,902	374,592,160

2011 – 2016 Capital Facilities Plan (continued)
Summary by Funding Source for Active Projects

ACTIVE PROJECTS - BY FUND		-----Estimates Subject to Revision and Council Approval-----					
Source of Funds	2011 Request	2012	2013	2014	2015	2016	Total 2011-2016
Funded Amounts:							
General Fund	-	-	-	-	-	-	-
Street Fund	4,458,284	3,375,000	8,650,000	4,450,000	4,925,000	5,075,000	30,933,284
Parksite Acquisition Fund	-	-	-	-	-	-	-
Squalicum Park/Olympic Fund	-	-	-	-	-	-	-
Olympic-Whatcom Falls Park Addl Fund	-	-	25,000	200,000	-	-	225,000
1st 1/4% Real Estate Excise Tax Fund	1,086,453	1,292,737	1,348,029	1,298,330	1,298,640	1,098,959	7,423,148
2nd 1/4% Real Estate Excise Tax Fund	826,995	987,098	1,530,796	1,029,877	828,194	696,979	5,899,939
Beyond Greenways Fund	50,666	53,476	56,207	59,179	61,713	64,354	345,595
Greenways III Fund	3,510,361	5,616,440	5,322,327	3,528,707	4,134,144	5,039,797	27,151,776
Parks Impact Fund	551,490	2,194,322	1,407,073	760,045	2,262,581	715,219	7,890,730
Water Fund	5,110,000	2,460,300	2,460,610	6,960,928	7,661,256	9,461,594	34,114,688
Wastewater Fund	9,150,000	19,100,000	20,100,000	20,100,000	5,200,000	34,600,000	108,250,000
Storm/Surface Water Utility Fund	1,030,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	9,030,000
Subtotal - Funded Amounts	25,774,249	36,679,373	42,500,042	39,987,066	27,971,528	58,351,902	231,264,160
Unfunded Amounts:							
Unfunded Portion of Active Projects	-	1,000,000	300,000	21,817,000	5,200,000	2,500,000	30,817,000
Unfunded Projects	-	4,506,000	4,165,000	88,860,000	4,190,000	10,790,000	112,511,000
Subtotal - Unfunded Amounts	-	5,506,000	4,465,000	110,677,000	9,390,000	13,290,000	143,328,000
Grand Total	25,774,249	42,185,373	46,965,042	150,664,066	37,361,528	71,641,902	374,592,160

Anticipated Bond Issues to Fund Various Projects	2011 Request	2012	2013	2014	2015	2016	Total 2011-2016
Wastewater Fund	43,000,000			53,500,000			96,500,000
Water Fund				14,300,000			14,300,000
Total Anticipated Bonds	43,000,000	-	-	67,800,000	-	-	110,800,000

Capital Budget

2011 – 2016 Proposed Capital Facilities Plan (continued)

FIRE DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Training Classroom/Office/Drill Ground</i>								
Unfunded	-	-	1,850,000	-	-	-	-	1,850,000
Total Fire Department Unfunded	-	-	1,850,000	-	-	-	-	1,850,000

PARK DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Bay to Baker Trail Design and Permitting</i>								
Greenways III	-	200,000	-	-	-	-	-	200,000
<i>Beyond Greenway Trails</i>								
Beyond Greenways	50,000	-	-	-	-	-	-	50,000
<i>Bloedel Donovan Shoreline Restoration</i>								
1st 1/4% Real Estate Excise Tax	-	-	-	-	-	-	-	-
Unfunded	-	-	1,000,000	-	-	-	-	1,000,000
<i>Boulevard Park Improvements</i>								
Unfunded	-	-	500,000	-	-	-	-	500,000
<i>Boulevard to Waterfront Park Boardwalk</i>								
1st 1/4% Real Estate Excise Tax	163,667	-	-	-	-	-	-	163,667
Greenways III	2,278,183	-	3,900,000	-	-	-	-	6,178,183
Parks Impact	-	-	200,000	-	-	-	-	200,000
<i>Boundary Surveys</i>								
1st 1/4% Real Estate Excise Tax	10,000	6,000	6,000	6,000	6,000	6,000	6,000	46,000
<i>Chuckanut Interurban Trail Design and Permitting</i>								
Greenways III	-	200,000	-	800,000	-	-	-	1,000,000
<i>Civic Stadium Turf Replacment</i>								
1st 1/4% Real Estate Excise Tax	-	-	-	50,000	-	-	-	50,000
Unfunded	-	-	-	-	1,000,000	-	-	1,000,000

2011 – 2016 Proposed Capital Facilities Plan (continued)

PARK DEPARTMENT (continued)				-----Estimates Subject to Revision and Council Approval-----				
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Cordata Neighborhood Park Design</i>								
1st 1/4% Real Estate Excise Tax	335,917	-	-	-	-	-	-	335,917
Parks Impact	926,894	-	1,300,000	250,000	-	1,500,000	-	3,976,894
Unfunded	-	-	-	300,000	-	2,000,000	-	2,300,000
<i>Fairhaven Village Green Drainage Repairs</i>								
1st 1/4% Real Estate Excise Tax	50,000	-	-	-	-	-	-	50,000
<i>Greenway Land Acquisition</i>								
Greenways III	4,000,000	3,000,000	700,000	500,000	3,000,000	4,000,000	3,900,000	19,100,000
<i>Labor Distribution to General Fund from Beyond</i>								
Beyond Greenways	30,000	-	-	-	-	-	-	30,000
<i>Labor Distribution to General Fund from First</i>								
1st 1/4% Real Estate Excise Tax	30,000	-	-	-	-	-	-	30,000
<i>Labor Distribution to General Fund from Greenways</i>								
Greenways III	80,000	-	-	-	-	-	-	80,000
<i>Labor Distribution to General Fund from Park</i>								
Parks Impact	50,000	-	-	-	-	-	-	50,000
<i>Labor Distribution to General Fund from SQET</i>								
2nd 1/4% Real Estate Excise Tax	40,000	-	-	-	-	-	-	40,000
<i>Labor Distributions to General Fund</i>								
Beyond Greenways	-	50,666	53,476	56,207	59,179	61,713	64,354	345,595
Greenways III	-	110,361	116,440	122,327	128,707	134,144	139,797	751,776
Parks Impact	-	51,490	54,322	57,073	60,045	62,581	65,219	350,730
<i>Lake Padden Park Improvements</i>								
Greenways III	-	-	-	-	-	-	1,000,000	1,000,000
<i>Land Acquisition - Park in Developing Area</i>								
Parks Impact	300,000	-	500,000	500,000	500,000	500,000	500,000	2,800,000
<i>Maritime Heritage Park Playground</i>								
2nd 1/4% Real Estate Excise Tax	50,000	-	-	-	-	-	-	50,000
Parks Impact	-	150,000	-	-	-	-	-	150,000

Capital Budget

2011 – 2016 Proposed Capital Facilities Plan (continued)

<i>PARK DEPARTMENT (continued)</i>				-----Estimates Subject to Revision and Council Approval-----				
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Miscellaneous Community Parks Construction</i>								
Parks Impact	-	100,000	-	-	100,000	100,000	100,000	400,000
<i>Neighborhood Park Improvements</i>								
Parks Impact	50,000	50,000	50,000	50,000	50,000	50,000	-	300,000
<i>Neighborhood Trail Projects</i>								
1st 1/4% Real Estate Excise Tax	-	-	200,000	200,000	200,000	200,000	-	800,000
<i>Northridge Park</i>								
1st 1/4% Real Estate Excise Tax	162,965	-	-	-	-	-	-	162,965
2nd 1/4% Real Estate Excise Tax	125,609	-	-	-	-	-	-	125,609
Greenways III	600,562	-	-	-	-	-	-	600,562
Parks Impact	550,000	-	-	-	-	-	-	550,000
<i>Park and Sports Field Lighting</i>								
1st 1/4% Real Estate Excise Tax	12,000	6,000	7,000	7,000	7,000	7,000	7,000	53,000
<i>Parks Facility Asphalt Patching and Resurfacing</i>								
2nd 1/4% Real Estate Excise Tax	25,000	25,000	25,000	50,000	25,000	25,000	25,000	200,000
<i>Playground Construction</i>								
2nd 1/4% Real Estate Excise Tax	-	-	150,000	150,000	150,000	150,000	-	600,000
<i>Parksite Acquisition Fund Land Purchases</i>								
Parksite Acquisition	9,000	-	-	-	-	-	-	9,000
<i>Roof Replacements</i>								
1st 1/4% Real Estate Excise Tax	10,000	15,000	15,000	15,000	15,000	15,000	15,000	100,000
<i>Samish Trail</i>								
Unfunded	-	-	-	-	-	-	1,000,000	1,000,000
<i>Sewer System Lift Station Evaluaton and Design for</i>								
Unfunded	-	-	25,000	-	-	-	-	25,000
<i>Sidewalk & Curb Replacement</i>								
1st 1/4% Real Estate Excise Tax	20,000	25,000	25,000	25,000	25,000	25,000	25,000	170,000
<i>Sidewalks, Paths and Trails</i>								
Parks Impact	50,000	200,000	50,000	50,000	50,000	50,000	50,000	500,000

2011 – 2016 Proposed Capital Facilities Plan (continued)

PARK DEPARTMENT (continued)			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Squalicum Creek Park Design</i>								
General	133,616	-	-	-	-	-	-	133,616
Squalicum Park/Olympic	1,623,822	-	-	-	-	-	-	1,623,822
2nd 1/4% Real Estate Excise Tax	649,412	-	-	500,000	-	-	-	1,149,412
Beyond Greenways	97,155	-	-	-	-	-	-	97,155
Greenways III	-	-	900,000	3,800,000	-	-	-	4,700,000
Parks Impact	-	-	40,000	500,000	-	-	-	540,000
<i>Trail Surface/Drainage Repairs</i>								
1st 1/4% Real Estate Excise Tax	20,000	25,000	30,000	35,000	35,000	35,000	35,000	215,000
<i>Whatcom Falls Park West Entry</i>								
Olympic-Whatcom Falls Park Addl	-	-	-	25,000	200,000	-	-	225,000
Greenways III	-	-	-	100,000	400,000	-	-	500,000
Total Park Department Funded	12,533,802	4,214,517	8,322,238	7,848,607	5,010,931	6,921,438	5,932,370	50,783,903
Total Park Department Unfunded	-	-	1,525,000	300,000	1,000,000	2,000,000	1,000,000	5,825,000

LIBRARY			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Central Library Upgrade</i>								
Unfunded	-	-	320,000	40,000	40,000	40,000	40,000	480,000
<i>Northside branch property</i>								
Unfunded	-	-	-	-	-	-	-	-
<i>Replacement Central Library</i>								
Unfunded	-	-	-	-	55,000,000	-	-	55,000,000
<i>Seismic and historic upgrades</i>								
Unfunded	-	-	-	-	1,300,000	-	-	1,300,000
Total Library Unfunded	-	-	320,000	40,000	56,340,000	40,000	40,000	56,780,000

Capital Budget

2011 – 2016 Proposed Capital Facilities Plan (continued)

MUSEUM

			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Fire Suppression and Renovations at Syre Ed</i>								
Unfunded	-	-	150,000	2,000,000	-	-	-	2,150,000
Total Museum Unfunded	-	-	150,000	2,000,000	-	-	-	2,150,000

PLANNING DEPARTMENT

			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Construct Local Streets in Old Town.</i>								
Unfunded	-	-	1,000,000	1,000,000	-	-	-	2,000,000
<i>Develop Alley Connections from Library to Art &</i>								
Unfunded	-	-	-	-	100,000	-	-	100,000
<i>Develop Connection from AD to MHP (plaza & alley)</i>								
Unfunded	-	-	-	75,000	400,000	-	-	475,000
<i>Historical Courthouse Plaza</i>								
Unfunded	-	-	-	350,000	455,000	-	-	805,000
<i>Train Station Plaza</i>								
Unfunded	-	-	-	200,000	-	650,000	-	850,000
<i>Urban Village Public Realm (e.g., Samish Way)</i>								
Unfunded	-	-	100,000	500,000	500,000	500,000	500,000	2,100,000
Total Planning Department Unfunded	-	-	1,100,000	2,125,000	1,455,000	1,150,000	500,000	6,330,000

2011 – 2016 Proposed Capital Facilities Plan (continued)

NON DEPARTMENTAL

-----Estimates Subject to Revision and Council Approval-----

Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Civic Field and Aquatic Center Debt Service</i>								
2nd 1/4% Real Estate Excise Tax	673,827	693,552	703,402	721,839	745,651	643,691	662,191	4,844,153
<i>REET Funds ICAP</i>								
1st 1/4% Real Estate Excise Tax	-	9,453	9,737	10,029	10,330	10,640	10,959	61,148
2nd 1/4% Real Estate Excise Tax	-	8,443	8,696	8,957	9,226	9,503	9,788	54,613
Total Non-Departmental Funded	673,827	711,448	721,835	740,825	765,207	663,834	682,938	4,959,914

PUBLIC DEVELOPMENT AUTHORITY

-----Estimates Subject to Revision and Council Approval-----

Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Federal Building</i>								
Unfunded	-	-	75,000	-	-	-	-	75,000
<i>600 West Holly Street</i>								
Unfunded	-	-	142,500	-	-	-	-	142,500
<i>Army Street Project</i>								
Unfunded	-	-	295,000	-	-	-	-	295,000
<i>1115 Cornwall Avenue</i>								
Unfunded	-	-	48,500	-	-	-	-	48,500
Total PDA Unfunded	-	-	561,000	-	-	-	-	561,000

Capital Budget

2011 – 2016 Proposed Capital Facilities Plan (continued)

PUBLIC WORKS DEPT - OPERATIONS DIVISION			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Aerial Photography</i>								
Street	51,900	-	-	-	-	-	-	51,900
<i>Information Management Master Plan</i>								
Street	1,063,058	150,000	150,000	150,000	150,000	400,000	400,000	2,463,058
<i>Mt. Baker Theatre Capital</i>								
1st 1/4% Real Estate Excise Tax	5,000	-	-	-	-	-	-	5,000
<i>Security Improvements for Wastewater System</i>								
Wastewater	100,000	-	-	100,000	100,000	100,000	100,000	500,000
<i>Security Improvements for Water System</i>								
Water	-	-	-	100,000	100,000	100,000	100,000	400,000
Total Public Works Operations Funded	1,219,958	150,000	150,000	350,000	350,000	600,000	600,000	3,419,958

PUBLIC WORKS DEPT - ENGINEERING DIVISION			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Annual Overlay Storm Improvements</i>								
Storm/Surface Water Utility		150,000	200,000	200,000	200,000	200,000	200,000	1,525,000
<i>Annual Pavement Resurfacing</i>								
Street		2,046,000	2,250,000	2,475,000	2,725,000	3,000,000	3,300,000	17,656,000
<i>Annual Pedestrian Crosswalk Enhancements</i>								
Street		-	-	-	-	-	-	-
<i>Annual Residential Traffic Calming (NTSP)</i>								
Street		-	-	-	-	-	-	218,659
<i>Annual Sewer Main Replacement Program</i>								
Wastewater		850,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,850,000
<i>Annual Signal Improvement Program</i>								
Street		225,000	225,000	225,000	225,000	225,000	225,000	1,350,000
<i>Annual Storm Main Replacement Projects</i>								
Storm/Surface Water Utility		50,000	550,000	550,000	550,000	550,000	550,000	2,800,000

2011 – 2016 Proposed Capital Facilities Plan (continued)

PUBLIC WORKS DEPT - ENGINEERING DIVISION (continued)			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Annual Water Main Replacement Program</i>								
Water		1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	10,200,000
<i>Barkley Boulevard Arterial Safety &</i>								
Unfunded	-	-	-	-	400,000	-	-	400,000
<i>Bellingham Waterfront- 'C' Street/Roeder-Maple</i>								
Unfunded	-	-	-	-	3,900,000	-	-	3,900,000
<i>Bellingham Waterfront Central Avenue</i>								
Street	761,542	-	-	-	-	-	-	761,542
2nd 1/4% Real Estate Excise Tax	5,200	-	-	-	-	-	-	5,200
Unfunded	-	-	-	-	2,050,000	-	-	2,050,000
<i>Bellingham Waterfront Cornwall Avenue Bridge</i>								
Unfunded	-	-	-	-	13,285,000	-	-	13,285,000
<i>Bellingham Waterfront District Infrastructure</i>								
Street	6,655,966	-	-	-	-	-	-	6,655,966
1st 1/4% Real Estate Excise Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
<i>Bellingham Waterfront Railroad Track Mainline</i>								
Street	648,432	-	-	5,000,000	-	-	-	5,648,432
1st 1/4% Real Estate Excise Tax	500,000	-	-	-	-	-	-	500,000
Unfunded	-	-	-	-	9,550,000	-	-	9,550,000
<i>Bellingham Waterfront Wharf Street Roundabout</i>								
2nd 1/4% Real Estate Excise Tax	528,081	-	-	-	-	-	-	528,081
Unfunded	-	-	-	-	2,717,000	-	-	2,717,000
<i>Bellingham Waterfront-"F" Street Roeder-Maple</i>								
Unfunded	-	-	-	-	1,820,000	-	-	1,820,000
<i>Bellingham Waterfront-Bloedel</i>								
Unfunded	-	-	-	-	840,000	-	-	840,000
<i>Bellingham Waterfront-Commercial</i>								
Unfunded	-	-	-	-	2,240,000	-	-	2,240,000
<i>Bellingham Waterfront-Granary</i>								
Unfunded	-	-	-	-	2,380,000	-	-	2,380,000

Capital Budget

2011 – 2016 Proposed Capital Facilities Plan (continued)

<i>PUBLIC WORKS DEPT - ENGINEERING DIVISION (continued)</i>			----- Estimates Subject to Revision and Council Approval -----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Bellingham Waterfront-S. Cornwall</i>								
Unfunded	-	-	-	-	2,800,000	-	-	2,800,000
<i>Biennial Street Light Replacement</i>								
Street	-	-	150,000	-	150,000	-	150,000	450,000
<i>Bill McDonald/25th Intersection & Pedestrian</i>								
2nd 1/4% Real Estate Excise Tax	525,870	-	-	-	-	-	-	525,870
<i>Birchwood-James St. Road Multimodal Corridor &</i>								
Unfunded	-	-	-	-	1,500,000	1,500,000	1,500,000	4,500,000
<i>City-wide Storm Retrofits</i>								
Storm/Surface Water Utility	50,000	200,000	250,000	250,000	250,000	250,000	250,000	1,500,000
<i>Eliza Avenue Multimodal Connector/ Eliza Ave-</i>								
Street	-	250,000	-	-	-	-	-	250,000
<i>Fish Passage Improvements</i>								
Storm/Surface Water Utility	904,246	100,000	250,000	250,000	250,000	250,000	250,000	2,254,246
<i>Flow Monitoring Stations</i>								
Wastewater	-	-	100,000	-	-	100,000	-	200,000
<i>Hydraulic Modeling</i>								
Water	-	-	100,000	-	100,000	-	-	200,000
<i>James Street Bridge Replacement (was James</i>								
Street	3,129,430	-	-	-	-	-	-	3,129,430
2nd 1/4% Real Estate Excise Tax	-	-	100,000	-	-	-	-	100,000
<i>James Street Fireflow Upgrades</i>								
Water	500,000	500,000	-	-	-	-	-	1,000,000
<i>James Street Road Multi-Modal Improvements</i>								
Street	-	1,387,284	500,000	500,000	700,000	800,000	500,000	4,387,284
2nd 1/4% Real Estate Excise Tax	1,270	100,000	-	100,000	100,000	-	-	301,270
Unfunded	-	-	-	-	1,500,000	2,200,000	1,500,000	5,200,000
<i>King Mt Reservoir (Cordata)</i>								
Water	-	-	-	-	500,000	500,000	5,000,000	6,000,000
<i>Lake Whatcom Water Quality Improvements-</i>								
Storm/Surface Water Utility	100,000	100,000	100,000	100,000	100,000	100,000	100,000	700,000

2011 – 2016 Proposed Capital Facilities Plan (continued)

PUBLIC WORKS DEPT - ENGINEERING DIVISION (continued)			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Lake Whatcom Water Quality/Total Maximum</i>								
Storm/Surface Water Utility	200,000	-	-	-	-	-	-	200,000
<i>Lincoln Creek Multimodal Transportation Center</i>								
Unfunded	-	-	-	-	-	-	6,250,000	6,250,000
<i>Meador/Kansas/Ellis Bike and Pedestrian Facilities</i>								
Street	375,000	-	-	-	-	-	-	375,000
1st 1/4% Real Estate Excise Tax	761,593	-	-	-	-	-	-	761,593
<i>Mt Baker Hwy Replacement Phase II</i>								
Water	-	-	-	100,000	400,000	400,000	-	900,000
<i>N.Samish Way Pedestrian Safety Imp.-Abbott &</i>								
Street	-	-	100,000	-	-	-	-	100,000
<i>N.Samish Way Pedestrian Safety Imp.-Abbott &</i>								
Unfunded	-	-	-	-	400,000	-	-	400,000
<i>Nooksack Diversion Passage</i>								
Street	4,792	-	-	-	-	-	-	4,792
Water	4,497,941	1,600,000	-	-	-	-	-	6,097,941
<i>Northwest/McLeod Phase II Roundabout</i>								
Street	9,308	-	-	-	-	-	-	9,308
2nd 1/4% Real Estate Excise Tax	2,881,290	-	-	-	-	-	-	2,881,290
<i>Padden Creek Daylighting</i>								
Street	9,091	-	-	-	-	-	-	9,091
2nd 1/4% Real Estate Excise Tax	98	-	-	-	-	-	-	98
Storm/Surface Water Utility	981,475	200,000	200,000	200,000	200,000	200,000	200,000	2,181,475
Unfunded	-	-	-	-	4,000,000	-	-	4,000,000
<i>Residential Water Quality Retrofits</i>								
Storm/Surface Water Utility	50,000	30,000	50,000	50,000	50,000	50,000	50,000	330,000
<i>Roeder Avenue Bridge Improvement</i>								
Street	-	400,000	-	-	-	-	-	400,000
Wastewater	-	300,000	-	-	-	-	-	300,000
Storm/Surface Water Utility	-	200,000	-	-	-	-	-	200,000

Capital Budget

2011 – 2016 Proposed Capital Facilities Plan (continued)

PUBLIC WORKS DEPT - ENGINEERING DIVISION (continued)			-----Estimates Subject to Revision and Council Approval-----					
Project Name and Funding Source	Prior Years	2011 Request	2012	2013	2014	2015	2016	Total Through 2016
<i>Sewer Comprehensive Plan Priority 1 Projects</i>								
Wastewater	-	-	-	-	1,000,000	1,000,000	13,000,000	15,000,000
<i>Sewer Inflow and Infiltration Projects</i>								
Wastewater	100,000	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,100,000
<i>Transportation Options</i>								
Unfunded	-	-	-	-	1,500,000	1,500,000	1,500,000	4,500,000
<i>Wastewater Comprehensive Plan (Bonds 2011,</i>								
Wastewater	-	-	-	1,000,000	-	-	-	1,000,000
<i>Water Comprehensive Plan re-budgeted 2009-10</i>								
Water	-	-	-	-	-	-	-	-
<i>Water Metering City-Wide project</i>								
Water	-	-	-	-	3,000,000	2,800,000	2,500,000	8,300,000
<i>Waterfront Redevelopment Capital Activities-PWE</i>								
Wastewater	2,000,000	-	-	-	1,000,000	1,000,000	18,500,000	22,500,000
<i>Watershed Land Acquisitions</i>								
Water	1,000,000	1,010,000	360,300	260,610	260,928	261,256	261,594	3,414,688
<i>West Horton Road Multimodal Corridor</i>								
Street	961,975	-	-	300,000	500,000	500,000	500,000	2,761,975
Unfunded	-	-	-	-	1,000,000	1,000,000	1,000,000	3,000,000
<i>WTP Pre-Treatment (Water Treatment Plant)</i>								
Water	-	400,000	400,000	400,000	1,000,000	2,000,000	-	4,200,000
<i>WWTP Facility Expansion</i>								
Street	404	-	-	-	-	-	-	404
Wastewater	5,099,597	3,000,000	16,000,000	16,000,000	15,000,000	-	-	55,099,597
Total Public Works Engineering Funded	39,296,261	20,698,284	27,485,300	33,560,610	33,860,928	19,786,256	51,136,594	225,824,233
Total Public Works Engineering Unfunded	-	-	-	-	51,882,000	6,200,000	11,750,000	69,832,000

CITYWIDE CFP TOTALS			-----Estimates Subject to Revision and Council Approval-----					
TOTAL FUNDED - CITYWIDE	53,723,848	25,774,249	36,679,373	42,500,042	39,987,066	27,971,528	58,351,902	284,988,008
TOTAL UNFUNDED - CITYWIDE	-	-	5,506,000	4,465,000	110,677,000	9,390,000	13,290,000	143,328,000
CAPITAL FACILITIES PLAN GRAND TOTAL	53,723,848	25,774,249	42,185,373	46,965,042	150,664,066	37,361,528	71,641,902	428,316,008

GENERAL SALARY INFORMATION FOR 2011

Salary ranges for each position are summarized in the following Budgeted Positions List by department. The complete salary plans may be viewed on line at:

<http://www.cob.org/government/departments/hr/salaries-wages.aspx>.

The City of Bellingham has nine different salary plans covering multiple employee groups, or bargaining units, which make up the City's workforce. If a settlement has not been reached prior to adoption of the budget the most current salary ranges are used in the Budgeted Positions List and are marked by an asterisk.

Employees may be eligible for additional compensation over and above what is shown in the Budgeted Positions List. Any additional compensation is according to City policy or the terms of the labor agreement for the bargaining unit to which they belong. Such items may include, but are not limited to: overtime, premium pay, longevity, shift differential, sick leave incentive, medical opt out, and other incentive pay.

Positions are classified by the Human Resources Department by means of job descriptions. All position descriptions are reviewed by the department head and/or the Mayor. For positions subject to the authority of the Civil Service Commission, approval by the commission also is required for classifications and position class allocation.

City Council member compensation was established November 3, 1997 by ordinance 1089, which authorizes an annual 3% increase. Effective January 1, 2009, each Council member received \$1,732 per month. As a budget reduction measure, the Council voted to forego the established annual increase for 2010, leaving their salaries at \$1,732 per month.

Employees on the E-Team are not represented by a union and, with a few exceptions, are exempt from Civil Service. These employees include elected officials, department heads, certain professionals, and administrative staff.

The Council may, at its discretion and in compliance with the Budget Development Policies (shown in the General Information Section), adjust the salary plans for all or some of the E-team employees:

- to address equity concerns resulting from changes in the practices of employers in the recruitment market for the positions, or
- to address equity concerns coming out of any collective bargaining processes for other employee groups which were not completed prior to budget adoption.

Such adjustments may be made retroactive to January 1st of the current budget year. E-Team employees who request a classification placement review receive any salary adjustment awarded as a result of this review on January 1st or July 1st, whichever comes first.

BUDGETED POSITIONS LIST

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
FIRE DEPARTMENT					
Fire:					
Accounting Technician	0.0	0.0	0.4	B	\$3,272-\$3,999
Ambulance Billing and Reimbursement Spec 2	3.0	3.0	3.0	B	\$2,907-\$3,558
Office Assistant 2	1.8	2.0	1.0	B	\$2,735-\$3,354
Office Assistant 2	0.0	0.0	1.0	B	\$2,735-\$3,354
Secretary 3	1.0	1.0	0.0	B	--
Captains	28.0	26.0	26.0	C	\$6,314-\$7,110*
Fire Inspectors	3.0	3.0	3.0	C	\$6,314-\$7,110*
Firefighters, FF/Paramedics, FF/Inspectors	100.0	100.0	104.0	C	\$4,686-\$5,945*
Assistant Fire Chief	2.0	2.0	2.0	E	\$9,130*
Fire Chief	1.0	1.0	1.0	E	\$10,125*
Battalion Chiefs	4.0	4.0	4.0	F	\$7,537-\$7,821*
Division Chief	2.0	2.0	2.0	F	\$7,537-\$7,821*
Fire Marshal	1.0	1.0	1.0	F	\$7,537-\$7,821*
Medical Services Officer	1.0	1.0	1.0	F	\$7,537-\$7,821*
Fire/EMS Dispatcher, Dispatcher in Trng	11.6	12.0	12.0	M	\$3,331-\$4,216*
Communications Operations Officer	1.0	1.0	1.0	M	\$4,595-\$4,875*
Program Coordinator	0.0	1.0	1.0	S	\$4,617-\$5,514*
Support and Services Supervisor	1.0	0.0	0.0	S	--
Support and Services Supervisor	1.0	1.0	1.0	S	\$3,867-\$4,617*
Subtotal Regular Employees	162.4	161.0	164.4		
Temporary Labor	0.2	0.0	0.0	T	
TOTAL FIRE DEPARTMENT	162.6	161.0	164.4		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	5.8	6.0	5.4	B	AFSCME 114
Fire Uniformed Employee Group	131.0	129.0	133.0	C	IAFF 106
Non-Represented Employee Group	3.0	3.0	3.0	E	Non-Union
Fire Staff Officers Group	8.0	8.0	8.0	F	IAFF 106S
EMS Dispatch Group	12.6	13.0	13.0	M	AFSCME 114F
Supervisor/Professional Employee Group	2.0	2.0	2.0	S	Teamster 231
Temporary Labor Employee Group	0.2	0.0	0.0	T	Non-Union

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
POLICE DEPARTMENT					
Police Operations and Administration:					
Accounting Technician	1.0	1.0	1.0	B	\$3,272-\$3,999
Parking Enforcement Officer	0.0	4.0	4.0	B	\$3,272-\$3,999
<i>Parking Enforcement Officer</i>	3.8	0.0	0.0	B	--
Police Support Services Specialist	2.0	2.0	2.0	B	\$3,083-\$3,774
Tech Support & Training Specialist	1.0	1.0	1.0	B	\$4,392-\$5,373
Warrant Officer	0.8	1.0	1.0	B	\$4,144-\$5,069
Crime Scene Investigators	6.0	6.0	6.0	D	\$6,008-\$6,374*
Detectives	9.0	9.0	9.0	D	\$6,008-\$6,374*
Evidence and I.D. Supervisor	1.0	1.0	1.0	D	\$6,693-\$7,101*
Patrol Officers	63.9	64.6	65.0	D	\$4,670-\$6,368*
Sergeants	13.6	13.1	14.0	D	\$6,693-\$7,101*
Traffic Officers	6.0	6.0	6.0	D	\$6,008-\$6,374*
Deputy Chief of Police	2.0	2.0	1.8	E	\$9,130*
Lieutenants	6.0	5.0	5.0	E	\$8,614*
Police Chief	1.0	1.0	1.0	E	\$10,125*
Program Specialist	0.8	0.0	0.0	E	--
Program Specialist	1.9	2.0	2.0	S	\$4,102-\$4,899*
Subtotal Regular Employees	119.8	118.7	119.8		
Temporary Labor	0.0	0.4	0.4	T	
Total:	119.8	119.1	120.2		
Police Records:					
Police Support Services Specialist	13.2	13.0	12.5	B	\$3,083-\$3,774
Program Manager 1	1.0	1.0	1.0	S	\$5,514-\$6,583*
Support and Services Supervisor	2.0	2.0	2.0	S	\$3,867-\$4,617*
Total:	16.2	16.0	15.5		
Police Dispatch:					
Accounting Technician	1.1	1.0	1.0	B	\$3,272-\$3,999
Tech Support & Applications Specialist	1.0	1.0	1.0	B	\$4,660-\$5,707
Deputy Chief of Police	0.0	0.0	0.2	E	\$9,130*
Lieutenants	1.0	1.0	1.0	E	\$8,614*
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher	24.7	26.0	26.0	P	\$3,330-\$4,214*
Total:	27.8	29.0	29.2		
TOTAL POLICE DEPARTMENT	163.8	164.1	164.9		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	23.9	24.0	23.5	B	AFSCME 114
Uniformed Employee Group	99.5	99.7	101.0	D	Police Guild
Non-Represented Employee Group	10.8	9.0	9.0	E	Non-Union
Public Safety Dispatch Group	24.7	26.0	26.0	P	W-C Disp Guild
Supervisor/Professional Employee Group	4.9	5.0	5.0	S	Teamster 231
Temporary Labor Employee Group	0.0	0.4	0.4	T	Non-Union

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
JUDICIAL SERVICES DEPARTMENT					
Municipal Court:					
Accounting Technician	2.0	2.0	2.0	B	\$3,272-\$3,999
Court Process Specialist	7.2	6.0	6.0	B	\$3,083-\$3,774
Court Commissioner	1.0	1.0	1.0	E	\$7,594*
Judicial & Supp Services Director	1.0	1.0	1.0	E	\$8,588*
Municipal Court Judge	1.0	1.0	1.0	O	\$10,125*
Program Technician	0.5	0.2	1.0	E	\$3,730-\$4,535*
Division Supervisor	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Manager 1	<u>0.2</u>	<u>0.1</u>	<u>0.0</u>	S	--
Total:	13.9	12.3	13.0		
Support Services: (Reassigned to Finance Department for 2011)					
Micrographics/Imaging Tech - GF	1.0	1.0	0.0	B	--
Office Assistant 1	1.0	1.0	0.0	B	--
Office Assistant 2	1.0	1.0	0.0	B	--
Records Management Coordinator	0.5	1.0	0.0	B	--
Program Technician	0.5	0.8	0.0	E	--
Program Manager 1	<u>0.8</u>	<u>0.9</u>	<u>0.0</u>	S	--
Total:	4.8	5.7	0.0		
TOTAL JUDICIAL SERVICES	18.7	18.0	13.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Municipal Court Judge	1.0	1.0	1.0	O	Elected
Non-Uniformed Employee Group	12.7	12.0	8.0	B	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	E	Non-Union
Supervisor/Professional Employee Group	2.0	2.0	1.0	S	Teamster 231

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
<u>PARKS AND RECREATION</u>					
Administration:					
Accounting Assistant 2	1.0	0.8	1.0	B	\$2,907-\$3,558
Office Assistant 2	2.0	2.0	2.0	B	\$2,735-\$3,354
Parks & Recreation Director	1.0	1.0	1.0	E	\$8,787*
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$3,867-\$4,617*
Subtotal Regular Employees	5.0	4.8	5.0		
Temporary Labor	<u>0.6</u>	<u>0.2</u>	<u>0.2</u>	T	
Total:	5.6	5.0	5.2		
Design and Development:					
Park Project Specialist	1.0	1.0	1.0	B	\$3,682-\$4,503
Property Acquisition Specialist	0.8	0.0	0.0	B	--
Department Manager 1	1.0	1.0	1.0	E	\$5,947-\$7,228*
Landscape Architect	1.0	1.0	1.0	S	\$4,899-\$5,849*
Program Coordinator	1.0	1.0	1.0	S	\$4,617-\$5,514*
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,849-\$7,332*
Total:	5.8	5.0	5.0		
Recreation Services:					
Accounting Technician	0.9	1.0	0.0	B	--
Aquatic Center Main Cashier - PT	2.0	1.5	1.5	B	\$2,034-\$2,494
Aquatic Leader - PT	1.5	1.5	0.8	B	\$2,034-\$2,494
Aquatics Facility Technician	1.0	1.0	1.0	B	\$3,272-\$3,999
Ed Programs/Activities Coordinator	5.7	5.0	4.0	B	\$3,471-\$4,249
Park Specialist	1.0	1.0	1.0	B	\$3,900-\$4,777
Park Technician - Grounds	1.0	1.0	1.0	B	\$3,471-\$4,249
Parks Maintenance Aide 3	3.0	3.0	3.0	B	\$2,294-\$2,804
Recreation Instructor	2.0	2.0	2.0	B	\$2,294-\$2,804
Recreation Instructor - PT	2.0	1.3	1.3	B	\$2,294-\$2,804
Department Manager 1	1.0	1.0	1.0	E	\$5,947-\$7,228*
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,514-\$6,583*
Subtotal Regular Employees	23.1	21.3	18.6		
Temporary Labor	<u>17.0</u>	<u>14.8</u>	<u>14.8</u>	T	
Total:	40.1	36.1	33.4		

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PARKS AND RECREATION (continued)					
Park Operations:					
Greenway Volunteer Coordinator	1.0	1.0	1.0	B	\$3,471-\$4,249
Office Assistant 1 - PT	0.8	0.8	0.5	B	\$2,433-\$2,981
Office Assistant 3	1.0	1.0	1.0	B	\$2,907-\$3,558
Park Arborist	1.0	1.0	1.0	B	\$3,900-\$4,777
Park Specialist	6.0	6.0	6.0	B	\$3,900-\$4,777
Park Technician	13.0	13.0	12.0	B	\$3,272-\$4,249
Park Worker	1.0	1.0	1.0	B	\$2,907-\$3,558
Parks Maintenance Aide 2	1.9	1.7	1.2	B	\$2,034-\$2,494
Parks Maintenance Aide 3	6.3	5.2	4.8	B	\$2,294-\$2,804
Department Manager 1	1.0	1.0	0.9	E	\$5,947-\$7,228*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,617-\$5,514*
Subtotal Regular Employees	35.0	33.7	31.4		
Temporary Labor	<u>5.3</u>	<u>5.7</u>	<u>5.0</u>	T	
Total:	40.3	39.4	36.5		
Cemetery:					
Office Assistant 1 - PT	0.0	0.0	0.3	B	\$2,433-\$2,981
Park Technician	1.0	1.0	1.0	B	\$3,471-\$4,249
Park Worker	1.0	1.0	1.0	B	\$2,907-\$3,558
Parks Maintenance Aide 3	1.5	1.5	1.5	B	\$2,294-\$2,804
Secretary 3	1.0	0.0	0.0	B	--
Department Manager 1	0.0	0.0	0.1	E	\$5,947-\$7,228*
Program Coordinator	<u>1.0</u>	<u>1.0</u>	<u>0.9</u>	S	\$4,617-\$5,514*
Subtotal Regular Employees	5.5	4.5	4.8		
Temporary Labor	<u>0.1</u>	<u>0.0</u>	<u>0.0</u>	T	
Total:	5.6	4.5	4.8		
Golf Course:					
Department Manager 1 (less than .1 FTE)	0.0	0.0	0.0	E	--
Program Coordinator	<u>0.0</u>	<u>0.0</u>	<u>0.1</u>	S	\$4,617-\$5,514*
Total:	0.0	0.0	0.1		
Note: maintenance service is contracted.					
TOTAL PARKS AND RECREATION	97.4	90.0	84.9		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	61.4	56.3	51.9	B	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	9.0	9.0	9.0	S	Teamster 231
Temporary Labor Employee Group	23.0	20.7	20.0	T	NU/AFSCME

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
LIBRARY					
Cataloging Technician - GF	1.8	1.0	1.0	B	\$3,083-\$3,774
Cataloging Technician - GF PT	1.3	1.3	1.1	B	\$3,083-\$3,774
Library Assistant 1, 2 - GF	3.0	3.0	3.0	B	\$3,083-\$3,774
Library Clerk 1 - PT	1.8	1.0	1.0	B	\$2,433-\$2,981
Library Clerk 2	3.0	3.0	3.0	B	\$2,735-\$3,354
Library Clerk 2 - PT	4.6	1.5	1.5	B	\$2,735-\$3,354
Library Clerk 3	1.0	1.0	0.0	B	--
Library Clerk 3 - PT	1.4	1.0	1.0	B	\$2,735-\$3,354
Library Coordinator	0.0	0.0	1.0	B	\$2,907-\$3,558
<i>Division Supervisor</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
Library Specialist 2	3.0	3.0	2.0	B	\$3,083-\$3,774
Library Specialist 3	1.0	1.0	1.0	B	\$3,682-\$4,503
Security Info Attendant - PT	1.4	1.6	1.0	B	\$2,433-\$2,981
Administrative Assistant	1.0	1.0	1.0	E	\$3,320-\$4,035*
Department Manager 1	1.0	1.0	1.0	E	\$5,947-\$7,228*
Library Director	1.0	1.0	1.0	E	\$8,588*
Librarian 1 - PT	1.0	1.0	1.0	L	\$4,138-\$5,626
Librarian 2	3.2	3.0	3.0	L	\$4,336-\$5,896
Librarian 3	<u>3.0</u>	<u>2.3</u>	<u>3.0</u>	L	\$4,829-\$6,565
Subtotal Regular Employees	34.5	28.7	26.6		
Temporary Labor	12.8	13.5	13.5	T	
TOTAL LIBRARY	47.3	42.2	40.1		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	<i>23.3</i>	<i>18.4</i>	<i>16.6</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Professional Librarians Employee Group</i>	<i>7.2</i>	<i>6.3</i>	<i>7.0</i>	<i>L</i>	<i>AFSCME 114L</i>
<i>Supervisor/Professional Employee Group</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>12.8</i>	<i>13.5</i>	<i>13.5</i>	<i>T</i>	<i>NU/AFSCME</i>

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
MUSEUM					
Accounting Technician	1.0	1.0	1.0	B	\$3,272-\$3,999
Assist. Ed/Public Programs Coordinator	1.0	2.0	2.0	B	\$3,471-\$4,249
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	B	\$2,433-\$2,981
Custodial Maint. Worker 2	1.0	1.0	1.0	B	\$2,735-\$3,354
Exhibits Assistant	1.0	1.0	1.0	B	\$2,735-\$3,354
Museum Technician	1.0	1.0	1.0	B	\$3,272-\$3,999
Museum Technician - PT	0.0	0.5	0.0	B	--
<i>Museum Technician</i>	<i>0.8</i>	<i>0.0</i>	<i>0.0</i>	B	--
Office Assistant 3	1.0	1.0	0.5	B	\$2,907-\$3,558
Security Information Attendants - PT LT	0.0	0.0	0.3	B	\$2,433-\$2,981
Security Information Attendants - PT	2.2	2.2	2.2	B	\$2,433-\$2,981
Support and Services Supervisor	0.0	0.0	1.0	S	\$3,867-\$4,617*
<i>Administrative Assistant - PT</i>	<i>0.0</i>	<i>0.5</i>	<i>0.0</i>	E	--
<i>Administrative Assistant</i>	<i>0.8</i>	<i>0.0</i>	<i>0.0</i>	E	--
Museum Director	1.0	1.0	1.0	E	\$9,262*
Exhibits Designer	1.0	1.0	1.0	S	\$4,102-\$4,899*
Museum Curator	2.5	2.0	2.0	S	\$4,617-\$5,514*
Museum Facilities Manager	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,352-\$5,197*
Subtotal Regular Employees	15.8	15.7	15.5		
Temporary Labor	1.4	2.4	2.4	T	
TOTAL MUSEUM	17.2	18.1	17.9		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	<i>9.5</i>	<i>10.2</i>	<i>9.5</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>1.8</i>	<i>1.5</i>	<i>1.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>4.5</i>	<i>4.0</i>	<i>5.0</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>1.4</i>	<i>2.4</i>	<i>2.4</i>	<i>T</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT					
Planning:					
Office Assistant 2	1.0	1.0	1.0	B	\$2,735-\$3,354
Secretary 3	1.0	1.0	1.0	B	\$2,907-\$3,558
Administrative Assistant	0.5	0.0	0.0	E	--
Planning & Comm. Dev. Director	1.0	1.0	0.5	E	\$9,688*
Program Specialist	1.0	1.0	0.5	E	\$3,954-\$4,807*
GIS Analyst	0.0	0.0	1.0	S	\$4,617-\$5,790*
<i>GIS Specialist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
GIS Analyst, Senior	1.0	1.0	1.0	S	\$5,197-\$6,515*
Planner 1, 2	9.0	8.0	8.0	S	\$3,867-\$5,790*
Planner, Senior	3.0	3.0	2.5	S	\$5,514-\$6,912*
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,514-\$6,583*
Subtotal Regular Employees	19.5	18.0	16.5		
Temporary Labor	<u>0.1</u>	<u>0.0</u>	<u>0.0</u>	T	
Total:	19.6	18.0	16.5		
Neighborhoods and Comm Dev:					
Accounting Technician - PT	0.0	0.0	1.0	B	\$3,272-\$3,999
<i>Accounting Technician</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
<i>Accounting Assistant 2</i>	<i>0.6</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Administrative Secretary	1.0	1.0	1.0	B	\$3,272-\$3,999
Housing Rehab. Specialist	1.0	1.0	1.0	B	\$3,900-\$4,777
Development Specialist 2	2.0	2.0	2.0	S	\$4,617-\$5,514*
Program Coordinator	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Manager 1	2.0	2.0	2.0	S	\$5,514-\$6,583*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,102-\$4,899*
Total:	8.6	9.0	9.0		

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT (continued)					
Development Services:					
Building Inspector 1, 2	1.0	1.0	1.0	B	\$4,144-\$5,641
Electrical Inspector 1, 2, 3	2.0	2.0	2.0	B	\$4,392-\$6,053
Office Assistant 2	2.8	2.0	1.0	B	\$2,735-\$3,354
Permit Program Systems Administrator	1.0	1.0	1.0	B	\$3,900-\$4,777
Permit Technician	4.0	4.0	4.0	B	\$3,682-\$4,503
Plans Examiner	2.0	2.0	2.0	B	\$4,944-\$6,053
Senior Building Inspector	1.0	1.0	1.0	B	\$4,944-\$6,053
Department Manager 2	1.0	1.0	1.0	E	\$6,304-\$7,663*
Building Official	1.0	1.0	1.0	S	\$6,205-\$7,408*
Division Supervisor	1.0	1.0	1.0	S	\$4,617-\$5,514*
Subtotal Regular Employees	16.8	16.0	15.0		
Temporary Labor	0.6	0.6	0.2	T	
Total:	17.4	16.6	15.2		
TOTAL PLANNING DEPARTMENT	45.6	43.6	40.7		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	18.4	18.0	17.0	B	AFSCME 114
Non-Represented Employee Group	3.5	3.0	2.0	E	Non-Union
Supervisor/Professional Employee Group	23.0	22.0	21.5	S	Teamster 231
Temporary Labor Employee Group	0.7	0.6	0.2	T	Non-Union

* See "General Salary Information"

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
HEARING EXAMINER					
Administrative Assistant	0.4	0.5	0.5	E	\$3,320-\$4,035*
Hearing Examiner	1.0	1.0	1.0	E	\$9,228*
TOTAL HEARING EXAMINER DEPT.	1.4	1.5	1.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	1.4	1.5	1.5	E	Non-Union

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
HUMAN RESOURCES DEPARTMENT					
Human Resources:					
Administrative Assistant	0.0	0.0	0.5	E	\$3,320-\$4,035*
Human Resources Analyst	2.0	1.4	1.4	E	\$4,442-\$5,399*
Human Resources Analyst, Senior	1.0	0.8	0.8	E	\$4,992-\$6,068*
Human Resources Director	1.0	0.9	0.9	E	\$8,588*
Human Resources Generalist	2.0	1.5	1.0	E	\$3,954-\$4,807*
Human Resources Assistant	1.0	1.0	0.0	E	--
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$5,292-\$6,433*
Subtotal Regular Employees	8.0	6.6	5.6		
Temporary Labor	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	T	
Total:	8.0	6.6	5.8		
Payroll:					
Financial Technician	1.0	1.0	0.8	E	\$2,955-\$3,592*
HR Analyst	1.0	1.3	1.2	E	\$4,442-\$5,399*
Payroll Lead	0.0	1.0	0.8	E	\$3,320-\$4,035*
Administrative Assistant (est)	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	E	--
Program Manager 1	<u>0.0</u>	<u>0.1</u>	<u>0.1</u>	E	\$5,292-\$6,433*
Total:	3.0	3.4	2.9		
Benefits:					
Financial Technician	1.0	1.0	1.2	E	\$2,955-\$3,592*
HR Analyst	0.0	0.3	0.4	E	\$4,442-\$5,399*
Human Resources Director	0.0	0.1	0.1	E	\$8,588*
Human Resources Generalist	0.0	0.5	0.0	E	--
Human Resources Analyst, Senior	0.0	0.0	0.0	E	--
Payroll Lead	0.0	0.0	0.2	E	\$3,320-\$4,035*
Program Manager 1	1.0	0.9	0.9	E	\$5,292-\$6,433*
Program Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$3,730-\$4,535*
Total:	3.0	3.8	3.8		
TOTAL HUMAN RESOURCES DEPT.	14.0	13.8	12.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	14.0	13.8	12.3	E	Non-Union
Temporary Labor Employee Group	0.0	0.0	0.2	T	Non-Union

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
FINANCE DEPARTMENT					
Accounting Assistant 2	4.0	4.0	4.0	B	\$2,907-\$3,558
Accounting Technician	4.0	3.7	2.8	B	\$3,272-\$3,999
City Tax Representative	1.0	1.0	1.0	B	\$3,272-\$3,999
Office Assistant 1 - PT	0.1	0.0	0.0	B	--
Administrative Assistant	1.0	1.0	1.0	E	\$3,320-\$4,035*
Finance Director	1.0	1.0	1.0	E	\$10,125*
Program Manager 2	3.0	3.0	3.0	E	\$5,610-\$7,161*
Program Specialist	1.0	1.0	1.0	E	\$3,954-\$4,807*
Program Technician - PT	0.7	0.8	0.8	E	\$3,730-\$4,535*
Accountant 1, 2	3.8	3.0	3.0	S	\$4,352-\$5,790*
Reassigned from Judicial & Support Services:					
Micrographics/Imaging Tech - GF	0.0	0.0	1.0	B	\$2,771-\$3,391
Office Assistant 2	0.0	0.0	1.0	B	\$2,735-\$3,354
Records Management Coordinator	0.0	0.0	1.0	B	\$3,682-\$4,503
Program Manager 1	0.0	0.0	1.0	S	\$5,514-\$6,583*
TOTAL FINANCE DEPARTMENT	19.6	18.5	21.6		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	9.1	8.7	10.8	B	AFSCME 114
Non-Represented Employee Group	6.7	6.8	6.8	E	Non-Union
Supervisor/Professional Employee Group	3.8	3.0	4.0	S	Teamster 231

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
<u>INFORMATION TECHNOLOGY SERVICES DEPARTMENT</u>					
Accounting Technician	0.0	0.0	0.6	B	\$3,272-\$3,999
<i>Accounting Technician - PT</i>	<i>0.0</i>	<i>0.7</i>	<i>0.0</i>	<i>B</i>	--
<i>Administrative Secretary</i>	<i>0.4</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	--
Network Technician 2	1.0	1.0	1.0	B	\$3,471-\$4,249
Office Assistant 2	1.0	1.0	1.0	B	\$2,735-\$3,354
Tech. Support & Training Spec.	6.8	6.0	6.0	B	\$4,392-\$5,373
Information Tech. Serv. Director	1.0	1.0	1.0	E	\$9,528*
Program Manager 2	0.1	0.1	0.0	E	--
Network Administrator	1.0	1.0	1.0	S	\$5,849-\$7,332*
Program Coordinator	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Manager 1	1.0	1.0	1.0	S	\$5,514-\$7,258*
Systems Analyst 2	6.0	7.0	6.0	S	\$5,514-\$6,912*
<i>Database Administrator</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>S</i>	--
Subtotal Regular Employees	20.3	19.8	18.6		
Temporary Labor	0.6	0.6	0.6	T	
TOTAL INFO TECH SERVICES DEPT.	20.9	20.4	19.2		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	<i>9.2</i>	<i>8.7</i>	<i>8.0</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>1.1</i>	<i>1.1</i>	<i>1.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>10.0</i>	<i>10.0</i>	<i>9.0</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>0.6</i>	<i>0.6</i>	<i>0.6</i>	<i>T</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	E	\$4,992-\$6,068*
Assistant City Attorney, Senior	4.6	4.7	4.6	E	\$6,304-\$8,046*
City Attorney	1.0	1.0	1.0	E	\$10,125*
Legal Administrative Assistant	1.0	1.0	1.0	E	\$3,730-\$4,535*
Office Technician	2.0	2.0	2.0	E	\$2,788-\$3,388*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$3,954-\$4,807*
Subtotal Regular Employees	11.6	11.7	11.6		
Temporary Labor	0.0	0.4	0.0	T	
TOTAL LEGAL	11.6	12.1	11.6		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	11.6	11.7	11.6	E	Non-Union
Temporary Labor Employee Group	0.0	0.4	0.0	T	Non-Union

* See "General Salary Information"

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
EXECUTIVE DEPARTMENT					
Administrative Assistant	0.5	1.0	0.5	E	\$3,320-\$4,035*
Chief Administrative Officer	1.0	1.0	1.0	E	\$10,125*
Executive Assistant	1.0	1.0	1.0	E	\$3,730-\$4,535*
Mayor	1.0	1.0	1.0	O	\$10,429*
Program Manager 1	1.0	1.0	1.0	E	\$5,292-\$6,433*
Program Manager 1 - PT	0.1	0.0	0.0	E	--
Program Manager 2	0.9	0.9	1.0	E	\$5,610-\$6,820*
Lake Whatcom Management Staff	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	E	--
Subtotal Regular Employees	6.5	5.9	5.5		
Temporary Labor	0.0	0.0	0.0	T	
TOTAL EXECUTIVE	6.5	5.9	5.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
Elected	1.0	1.0	1.0	O	Elected
Non-Represented Employee Group	5.5	4.9	4.5	E	Non-Union
Temporary Labor Employee Group	0.0	0.0	0.0	T	Non-Union

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
<u>LEGISLATIVE</u>					
Council Members	7.0	7.0	7.0	O	\$1,732*
Executive Assistant	1.0	1.0	1.0	E	\$3,730-\$4,535*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>0.7</u>	E	\$3,954-\$4,807*
Subtotal Regular Employees	9.0	9.0	8.7		
Temporary Labor	0.1	0.3	0.3	T	
TOTAL LEGISLATIVE	9.1	9.3	9.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Council Members	7.0	7.0	7.0	O	Elected
Non-Represented Employee Group	2.0	2.0	1.7	E	Non-Union
Temporary Labor Employee Group	0.1	0.3	0.3	T	Non-Union

* See "General Salary Information"

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
<u>PUBLIC DEVELOPMENT AUTHORITY</u>					
Administrative Assistant	0.0	0.8	0.8	E	\$3,320-\$4,035*
TOTAL PUBLIC DEVELOPMENT AUTH.	0.0	0.8	0.8		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	0.0	0.8	0.8	E	Non-Union

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PUBLIC WORKS					
P.W. Administration:					
Administrative Secretary	1.0	1.0	1.0	B	\$3,272-\$3,999
Office Assistant 2	0.8	1.0	1.0	B	\$2,735-\$3,354
Assistant City Attorney, Senior - PT	0.4	0.0	0.0	E	--
Director of Public Works	1.1	1.0	1.0	E	\$10,125*
Program Specialist	1.0	1.0	1.0	E	\$3,954-\$4,807*
Program Coordinator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,617-\$5,514*
Total:	5.3	5.0	5.0		
Maintenance Administration:					
Administrative Secretary	1.0	1.0	1.0	B	\$3,272-\$3,999
Office Assistant 2	2.0	1.0	1.0	B	\$2,735-\$3,354
Safety Specialist	1.0	1.0	1.0	B	\$4,392-\$5,373
Assistant Director	<u>0.5</u>	<u>1.0</u>	<u>0.5</u>	E	\$7,083-\$9,039*
Subtotal Regular Employees	4.5	4.0	3.5		
Temporary Labor	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	T	
Total:	4.5	4.0	3.7		
Environmental Resources:					
Resource Conservation Mgmt Assistant LT	0.8	0.0	0.0	B	--
Program Manager 2	1.0	1.0	1.0	E	\$5,610-\$6,820*
Program Coordinator	<u>0.8</u>	<u>0.0</u>	<u>0.0</u>	S	--
Subtotal Regular Employees	2.6	1.0	1.0		
Temporary Labor	<u>1.7</u>	<u>1.9</u>	<u>1.9</u>	T	
Total:	4.3	2.9	2.9		
Treatment Plants:					
Incinerator Operator 1	3.0	3.0	3.0	B	\$4,392-\$5,373
Lab Technician	4.0	4.0	4.0	B	\$3,900-\$4,777
Maintenance Specialist	3.0	3.0	3.0	B	\$4,944-\$6,053
Maintenance Technician	7.0	7.0	7.0	B	\$4,392-\$5,373
Maintenance Worker 3	0.0	1.0	1.0	B	\$3,471-\$4,249
<i>Skilled Worker 1</i>	<i>0.6</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	--
Plant Operator OIT (est)	0.0	0.0	2.0	B	\$4,392-\$5,373
Plant Operator 1 & 2	7.0	7.0	7.0	B	\$4,660-\$6,053
Maint Instrumentation/SCADA Technician	0.0	1.0	1.0	B	\$4,660-\$5,707
<i>Skilled Worker 1</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	--
Utility Worker 1 & 2, Skilled Worker 1	1.0	2.0	2.0	B	\$3,083-\$4,249
Department Manager 2	0.6	1.0	1.0	E	\$6,304-\$7,663*
Program Manager 1	4.0	4.0	4.0	S	\$5,514-\$6,583*
Water Quality Specialist	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,899-\$6,141*
Subtotal Regular Employees	33.2	35.0	37.0		
Temporary Labor	<u>4.0</u>	<u>4.4</u>	<u>4.4</u>	T	
Total:	37.2	39.4	41.4		

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Utilities:					
Utility Locator	0.6	1.0	1.0	B	\$3,471-\$4,249
Utility Worker 1, 2	3.0	3.0	4.0	B	\$3,083-\$3,999
Utility Worker 1, 2; Skilled Worker 1, 2	8.6	9.0	9.0	B	\$3,083-\$4,503
Water Distribution Specialist 2, 3, 4, 5	17.0	18.0	16.0	B	\$3,272-\$5,069
Division Supervisor	3.0	3.0	3.0	S	\$4,617-\$5,514*
Program Specialist	1.0	1.0	1.0	S	\$4,102-\$4,899*
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,197-\$6,205*
Subtotal Regular Employees	34.2	36.0	35.0		
Temporary Labor	<u>1.7</u>	<u>2.7</u>	<u>2.9</u>	T	
Total:	35.9	38.7	37.9		
Maintenance:					
Associate Engineering Technician - LT	1.0	1.0	0.5	B	\$3,272-\$3,999
Ed Programs/Activities Coordinator	1.0	1.0	0.0	B	--
Ed Programs/Activities Coordinator - PT	0.0	0.0	0.5	B	\$3,471-\$4,249
Ed Programs/Activities Coordinator - LT	0.0	0.0	0.5	B	\$3,471-\$4,249
Engineering Technician	1.0	1.0	1.0	B	\$3,682-\$4,503
Engineering Technician - LT	0.5	0.0	0.0	B	--
Neighborhood Code Compliance Officer	1.0	1.0	1.0	B	\$3,900-\$4,777
Senior Surface Water Technician	1.0	1.0	1.0	B	\$3,900-\$4,777
Utility Worker 1, 2; Skilled Worker 1, 2	18.3	19.0	19.0	B	\$3,083-\$4,503
Department Manager 2	1.0	1.0	1.0	E	\$6,304-\$7,663*
Division Supervisor	2.0	2.0	2.0	S	\$4,617-\$5,514*
Program Manager 2	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,849-\$6,983*
Subtotal Regular Employees	27.8	28.0	27.5		
Temporary Labor - LT	0.0	0.5	0.2		
Temporary Labor	<u>4.8</u>	<u>6.8</u>	<u>6.2</u>		
Total:	32.6	35.3	33.9		
Purchasing & Materials Management:					
Buyer	2.0	2.0	2.0	B	\$3,682-\$4,503
Lead Buyer	1.0	1.0	1.0	B	\$4,944-\$6,053
Warehouse Worker	2.9	3.0	2.5	B	\$3,471-\$4,249
Department Manager 1	1.0	1.0	1.0	E	\$5,947-\$7,228*
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,617-\$5,514*
Subtotal Regular Employees	7.9	8.0	7.5		
Temporary Labor	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	T	
Total:	8.3	8.4	7.9		

* See "General Salary Information"

Budgeted Positions List

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Financial Management:					
Accounting Assistant 2	1.0	1.0	1.0	B	\$2,907-\$3,558
Accounting Technician	3.0	3.0	3.0	B	\$3,272-\$3,999
Program Coordinator	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,514-\$6,583*
Subtotal Regular Employees	6.0	6.0	6.0		
Temporary Labor	<u>0.0</u>	<u>0.1</u>	<u>0.0</u>	T	
Total:	6.0	6.1	6.0		
Supervision & Technology:					
GIS Technician, Senior	0.0	3.0	3.0	B	\$4,392-\$5,373
Engineering Technician	3.0	0.0	0.0	B	--
Office Assistant 2	1.0	1.0	1.0	B	\$2,735-\$3,354
Operations Data Assistant	1.0	1.0	1.0	B	\$2,735-\$3,354
Senior Surveyor	1.0	1.0	1.0	B	\$3,900-\$4,777
Service Representative 1, 2	3.0	3.0	3.0	B	\$3,083-\$4,249
Division Supervisor	1.0	1.0	1.0	S	\$4,617-\$5,514*
GIS Analyst	0.0	2.0	2.0	S	\$4,617-\$5,514*
GIS Specialist	2.0	0.0	0.0	S	--
GIS Analyst, Senior	1.0	1.0	1.0	S	\$5,197-\$6,515*
Program Coordinator	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Manager 2	1.0	1.0	1.0	S	\$5,849-\$6,983*
Systems Analyst 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,617-\$5,790*
Subtotal Regular Employees	16.0	16.0	16.0		
Temporary Labor	<u>0.8</u>	<u>1.5</u>	<u>1.2</u>	T	
Total:	16.8	17.5	17.2		
Fleet Administration:					
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	B	\$3,900-\$5,069
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B	\$4,392-\$5,373
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,617-\$5,514*
Subtotal Regular Employees	8.0	8.0	8.0		
Temporary Labor	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	T	
Total:	8.3	8.3	8.3		

* See "General Salary Information"

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Facilities:					
Custodial Maint. Worker 1	8.8	9.0	10.0	B	\$2,433-\$2,981
Custodial Maint. Worker 1 - GF	1.0	1.0	1.0	B	\$2,609-\$3,195
Custodial Maint. Worker 1 - PT	0.6	0.5	0.5	B	\$2,433-\$2,981
Custodial Maint. Worker 2	1.0	1.0	1.0	B	\$2,735-\$3,354
Custodial Maint. Worker Lead	1.0	1.0	1.0	B	\$3,272-\$3,999
Maintenance Worker 3	3.0	3.0	3.0	B	\$3,471-\$4,249
Program Manager 1	1.0	1.0	1.0	S	\$5,514-\$6,583*
Program Specialist	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,102-\$4,899*
Total:	16.4	17.5	18.5		
Temporary Labor	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	T	
Total:	16.4	17.5	19.5		
Engineering:					
Engineering Assistant	1.4	1.0	1.0	B	\$4,392-\$5,373
Engineering Technician	2.1	2.0	2.0	B	\$3,682-\$4,503
Project Records Coordinator	1.0	1.0	1.0	B	\$3,471-\$4,249
Senior Construction Inspector	3.0	3.0	3.0	B	\$4,144-\$5,069
Senior Permits Reviewer	2.0	2.0	2.0	B	\$4,144-\$5,069
Assistant Director	1.0	1.0	1.0	E	\$7,083-\$9,039*
Department Manager 2	2.0	2.0	2.0	E	\$6,304-\$7,663*
Division Supervisor	0.5	1.0	1.0	S	\$4,617-\$5,514*
Planner 2	1.0	1.0	1.0	S	\$4,617-\$5,790*
Program Coordinator	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Specialist	1.0	1.0	1.0	S	\$4,102-\$4,899*
Project Engineer	4.8	5.0	4.0	S	\$5,849-\$7,332*
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,197-\$6,205*
Subtotal Regular Employees	21.8	22.0	21.0		
Temporary Labor	<u>0.7</u>	<u>1.5</u>	<u>1.0</u>	T	
Total:	22.5	23.5	22.0		

* See "General Salary Information"

Budgeted Positions List

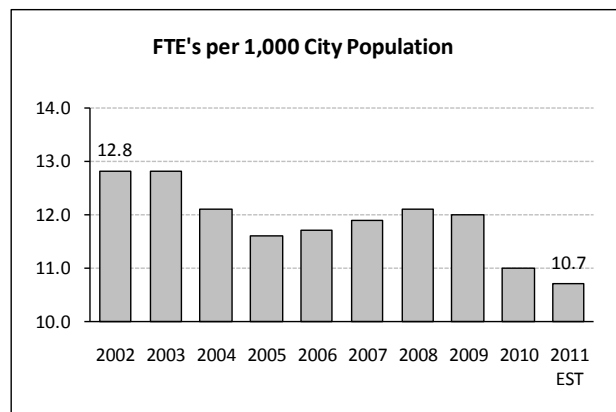
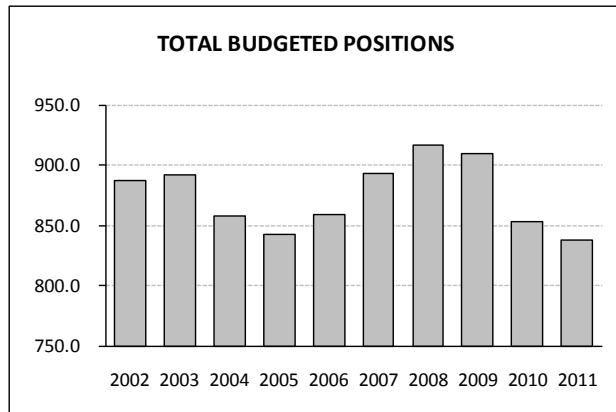
Budgeted Positions (continued)

DEPARTMENT/DIVISION	ACTUAL 2009	ADOPTED 2010	REQUEST 2011	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Transportation:					
Accounting Assistant 3	1.0	1.0	1.0	B	\$3,083-\$3,774
Associate Engineering Technician	1.0	1.0	1.0	B	\$3,272-\$3,999
Electronics Tech, Electronics Spec	4.2	5.0	5.0	B	\$3,900-\$5,707
Parking Controls Technician 1	1.0	1.0	1.0	B	\$2,735-\$3,354
Parking Controls Technician 1 - GF	1.0	1.0	1.0	B	\$2,907-\$3,558
Parking Controls Technician 2 - GF	1.0	1.0	1.0	B	\$3,116-\$3,815
Secretary 3	1.0	1.0	1.0	B	\$2,907-\$3,558
Security Information Attendant	0.2	1.0	0.0	B	--
Signal Systems Specialist	1.0	1.0	1.0	B	\$4,660-\$5,707
Skilled Worker 2	2.0	2.0	2.0	B	\$3,682-\$4,503
Utility 2, Skilled Worker 1	3.0	3.0	3.0	B	\$3,272-\$4,249
Department Manager 2	1.0	1.0	1.0	E	\$6,304-\$7,663*
Division Supervisor	1.0	1.0	1.0	S	\$4,617-\$5,514*
Program Manager 1	1.0	1.0	1.0	S	\$5,514-\$6,583*
Traffic Operations Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,197-\$6,205*
Subtotal Regular Employees	20.4	22.0	21.0		
Temporary Labor	<u>3.3</u>	<u>3.0</u>	<u>2.3</u>	T	
Total:	23.7	25.0	23.3		
Property Acquisition & Facilities Mgmt:					
Property Acquisition Specialist	1.0	1.0	1.0	B	\$4,392-\$5,373
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,514-\$6,583*
Total:	2.0	2.0	2.0		
TOTAL PUBLIC WORKS	223.8	233.6	231.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	154.4	157.5	157.5	B	AFSCME 114
Non-Represented Employee Group	10.6	11.0	10.5	E	Non-Union
Supervisor/Professional Employee Group	41.1	42.0	41.0	S	Teamster 231
Temporary Labor Employee Group	17.7	23.1	22.0	T	Non-Union

* See "General Salary Information"

**10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS
FROM ADOPTED BUDGETS**

Employee Group	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Employee Grp	75.6	78.6	77.4	77.1	79.9	83.9	90.8	87.0	80.1	75.7
Supervisors and Professionals	94.3	100.6	101.7	104.9	103.4	108.6	107.8	106.0	100.0	97.5
Professional Librarians	9.3	8.3	8.0	8.0	8.0	8.0	8.0	8.0	6.3	7.0
Emergency Med Svcs Dispatch	11.0	11.0	11.0	12.0	12.0	12.0	13.0	13.0	13.0	13.0
Fire Supervisors	8.0	8.0	7.3	7.0	8.0	8.0	8.0	8.0	8.0	8.0
Firefighters	128.7	129.7	129.3	122.5	126.0	132.0	135.0	133.0	129.0	133.0
Police	98.0	98.0	95.4	95.1	100.0	102.0	102.0	106.0	99.7	101.0
WHAT COMM Dispatch	0.0	23.0	23.0	23.0	23.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	379.1	355.7	334.4	323.5	327.3	336.5	352.1	351.6	319.8	308.8
TOTAL REGULAR	814.0	822.9	797.5	783.1	797.6	827.0	851.7	847.6	790.9	779.0
Temporary Labor	73.4	69.1	60.9	59.2	62.2	66.6	64.6	62.6	62.0	59.6
TOTAL PAID WORKFORCE	887.4	892.0	858.4	842.3	859.8	893.6	916.3	910.2	852.9	838.6



*Source for population estimates – State of Washington
Office of Financial Management*

Significant Changes to Budgeted Positions by Year

In some years an increase in an employee unit is not an increase in City employees, but a transfer from another group.

2011 The overall number of city employees continues to contract in order to reduce expenditures citywide. The net reduction in budgeted FTEs from 2010 to 2011 is -14.3. The reduction was achieved through layoffs, attrition, and reduction in hours. These reductions are necessary to offset the increase in salaries and benefits that continue to outpace revenues. Positions in Fire, Police, and Public Works were added on a case-by-case basis with grant funding, limited terms, or other offsetting revenue.

2010 In 2009, there were four rounds of budget reductions to reduce expenditures citywide. These reductions were done in response to declining revenues brought on by the recession. Positions

Budgeted Positions List

have been eliminated from every city department in order to meet budget reduction targets. These reductions consisted of eliminating 38.7 vacant and 21 filled FTEs. In addition, small normal fluctuations in hours, temporary labor, or changes in limited term positions status added the equivalent of 1.2 FTEs to the citywide total. All told, citywide there was a net decrease of 58.5 FTEs from the 2009 Adopted Budget.

- 2009** 4.0 new police positions are proposed as part of a new Neighborhood Anti-Crime Team that will be a proactive problem-solving unit assigned to the patrol division. The team will be project-oriented and will focus on issues/concerns in the 24 neighborhoods and districts of Bellingham. The Public Development Authority will be staffed with 1.7 positions. The PDA will be the City's real estate development arm for parcels and properties throughout Bellingham, inclusive of parts of the waterfront district. The total number of new positions in 2009 is 5.7 FTEs. New positions are being offset by reductions in vacant positions and a decrease in temporary labor for a net decrease of 5.8 FTEs.
- 2008** 4.0 new positions are proposed to facilitate management of the Lake Whatcom Watershed to help stabilize water quality levels. 3.0 positions are being added in the Medic One group to ensure the appropriate level of service as agreed to in the County-wide Emergency Medical Service Plan. The Police Department is adding 1.4 positions in the Records function to ensure the mandated 3-day turnaround time is met. The Library is adding 1.5 positions to serve increasing circulation needs. 0.7 positions are being added in Judicial & Support Services to assist with an increase in parking citations and public records requests. Planning & Community Development is adding 0.5 positions to assist with planning and economic development. The Public Works Department is adding 4.5 positions, which include a Parking Meter Collector to keep up with demand, Conservation Specialists to ensure efficient and appropriate usage of resources, a Utility Locator to meet State standards and an Accounting Assistant to assist with time keeping functions. The remaining increase of 6.1 is a result of increases in temporary labor and an increase in new positions from 2007 that were budgeted as mid-year hires in 2007 but will now be budgeted for the entire year. Lastly, though it does not impact the overall staff count, the Finance Director will no longer be an elected position.
- 2007** In order to meet the City's needs for its growing technology infrastructure, 4.0 new positions were added in the Information Technology Services Department for 2007. Public safety concerns were addressed by the addition of 3.0 new Firefighters for the relief pool, and 1.0 new Firefighter and 1.0 Assistant Fire Chief for the new Division of Emergency Management. In addition, 2.0 Police Sergeants, 3.0 WhatComm Dispatchers and 1.0 Court Process Specialist were added to better respond to needs resulting from increased call volume and to provide for a related increase in workload for Municipal Court Services. The Park Department added 1.0 new Park Technician to help maintain an increasing number of Park facilities, and a .75 FTE Park Maintenance Aide to support volunteer efforts critical to the maintenance of open space areas and site restorations. Public Works increased its regular staff by 1.0 new Custodial Maintenance Worker Lead to oversee custodial crews which will allow other staff to complete facilities capital maintenance projects. The 2007 budget also includes a 4.0 FTE increase in Public Works temporary labor. It should also be noted that an additional net increase of 4.0 positions resulted from budget amendments adopted during 2006 and the end of limited terms for some positions which were approved for a specific period of time.