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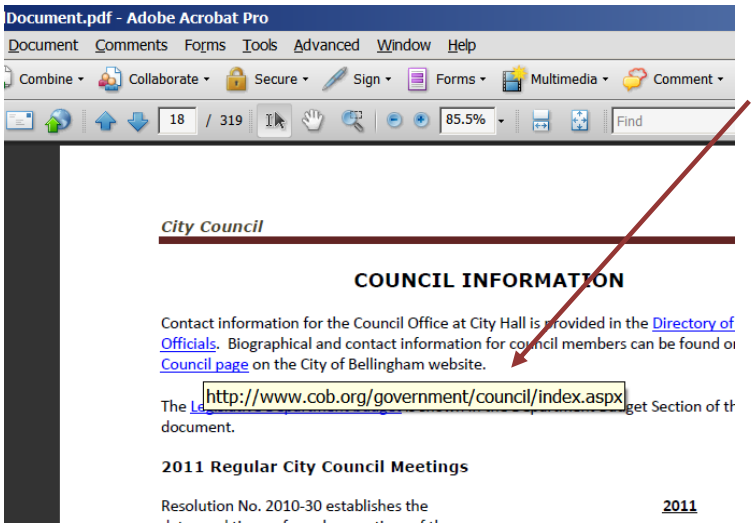
- S***ome are external*** – open another web page.



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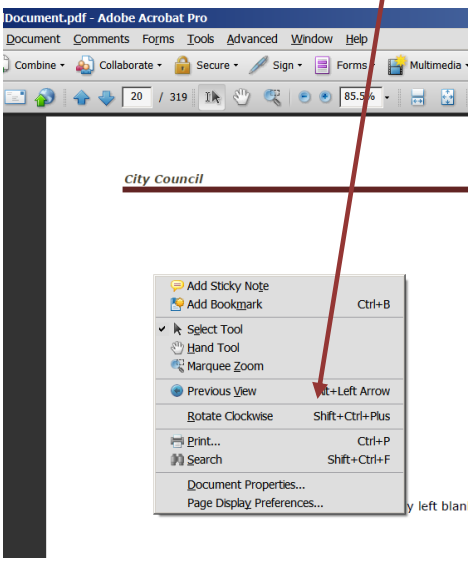

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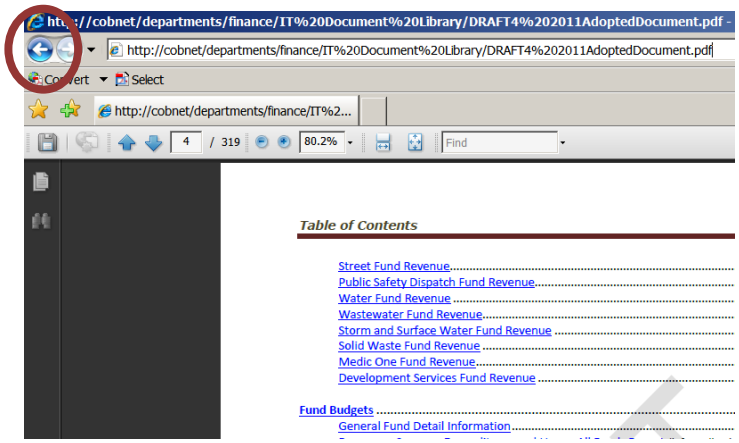

2013 Adopted Budget

City of Bellingham, Washington

Cover (lower) photo of Boulevard Park by Kathy Sible

The annual budget is prepared by Finance Department staff:

Budget Manager, Brian Henshaw
Budget Staff, Pat Starcher and Karla Buckingham

…And thanks to the efforts of administration, department heads, and department "budgeteers" throughout the City.

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MAYOR'S OFFICE
Kelli Linville, Mayor
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Bellingham, WA 98225
Telephone (360) 778-8100
Fax (360) 778-8101

TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Kelli Linville

DATE: December 31, 2012

RE: Adopted 2013 Budget and Preliminary 2014 Budget

Overview

I present to you the Adopted 2013 and Preliminary 2014 budgets. These budgets reflect how we, as a City, provide the best services possible in a challenging fiscal environment. We will continue over the next year to clarify the priorities and services that City government is uniquely positioned to provide. The decisions and directions outlined in the Adopted 2013 and Preliminary 2014 budgets were not made in a vacuum. These budget decisions were informed by the Council-adopted Legacies and Strategic Commitments, Adopted Financial Guidelines, and recommendations of the Capital Facilities Task Force (shown in the: Legacies and Guidelines Section) and the guiding principles the Department Heads and I crafted within the first months of my administration. The guiding principles are to:

1. Provide essential community services
2. Pay as we go
3. Practice due diligence
4. Meet targeted financial reserves
5. Follow the rules or change them
6. Align resources to achieve City goals
7. Fix it first
8. Show pride in our work
9. Value our employees
10. Make choices based on info and data
11. Require transparency & accountability

I was given clear direction from Council in crafting the budget. First, Council adopted a biennial budget goal. I strongly encouraged this direction and have provided a preliminary 2014 Budget as well.

Further, Council provided direction to balance our City General Fund budget, having no more than a $400,000 deficit in 2013 and a zero deficit in 2014. My proposed budget reached these targets. I am proud of City staff and the Department Head team for the hard work they have invested to reach the Council's adopted goals.

However, Council chose to modify those goals when they adopted a final budget. We will continue to work together to direct our resources toward priorities. I believe we can still reach a balanced budget by 2014 and will recommend a budget later this year that accomplishes that goal. We simply must eliminate our deficit spending to ensure our core services are sustainable into the future.

Department Heads were asked to prioritize their work plans by what was required by (1) federal or state law, (2) Bellingham Municipal Code, and (3) current practice. Federal or state law cannot be changed by the City. Municipal Code can be changed and in order to adopt the proposed budget I am presenting to you today, some City ordinances will be presented to Council for modification. Current practice activities have greater flexibility in how we deliver City services. In most cases, these activities aren't required by law. This prioritization allowed staff to better direct limited resources, both financial and staff, to the most essential areas. The proposed preliminary budget reflects this prioritization.

I would like to thank staff, the Finance Director, the Department Heads, and the Budget Manager for their efforts in making the preliminary budgets possible. Their dedication and commitment is greatly appreciated. Finally, I'd like to thank the City Council for providing clear guidelines for developing the budgets. I look forward to implementing the Adopted 2013 Budget and work towards balancing the General Fund in 2014.

2013 Highlights

I am proposed several initiatives in the 2013 budget that will allow us to accomplish significant service goals. I made a commitment to prioritizing the most immediate needs of the City, and we will be:

- Maintaining sufficient workforce levels
- Updating the existing Comprehensive Plan
- Submitting a waterfront development plan
- Funding environmental clean-up liabilities
- Updating our aging critical information technology needs
- Funding a capital facility maintenance plan
- Implementing a unified Lake Whatcom Management plan

2014 Highlights

The Council direction to adopt a biennial budget is a considerable opportunity for our City. It will allow staff the flexibility of having a full year to adopt measures that have potentially far-reaching impacts on the budget and City services. For example, having all City employees on the same health insurance plan will save the City a significant amount of money, while still ensuring access to high quality, affordable health care. Additionally, I have directed staff to research and put forward proposals that will adjust the amount of City subsidy currently going to programs or facilities such as the cemetery, pool, daycare program, parking, and other areas. These efforts could save City resources while still maintaining services. Finally, on-going work on the comprehensive plan update, a Council-identified priority, will help spur economic growth by providing regulatory certainty to the business community and advancing the vision for our City.

I will continue to work with staff, Council, and the public over the course of 2013 to structure a balanced 2014 budget, a policy decision adopted by Council that I strongly supported.

Conclusion

I have remained true to the Council's Legacies and Strategic Commitments, Adopted Financial Guidelines, and recommendations of the Capital Facilities Task Force, and to the guiding principles adopted by my administration. These were reflected in my proposed 2013 and 2014 budgets. I look forward to continuing this work with staff, Council, and the community in the coming weeks.

Sincerely,

Mayor Kelli Linville

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CITY OF BELLINGHAM
LEGACIES AND STRATEGIC COMMITMENTS

The ***City of Bellingham Legacies and Strategic Commitments*** are adopted by the Bellingham City Council as a vision statement, identifying long-term goals and strategies to reach those goals. The "Legacies" are twenty to fifty-year goals, that are supported by six to twenty-year "Strategic Commitments." These high-level policy statements are based on extensive public feedback and are intended to be visionary, reflecting the priority and emphasis of City government programs and services.

Council adopted the ***City of Bellingham Legacies and Strategic Commitments*** to be used in strategic planning and prioritizing City government programs and activities, as a foundation for budget planning and deliberations, and as the basis for measuring City performance in achieving community priorities.

Prior to adopting the **Legacies and Strategic Commitments**, the Council held work sessions and solicited feedback from City residents. Council members and staff also used previously adopted strategies and plans, such as prior year Council Goals and Objectives, the Bellingham Comprehensive Plan and other key community planning efforts, results from opinion surveying, and feedback provided on major projects and initiatives from the past several years, to shape the **Legacies and Strategic Commitments**.

The City Council originally adopted the **Legacies and Strategic Commitments** in 2009. A preliminary set of community indicators and performance measures were adopted in 2010 and finalized in 2011. Data for these indicators is available to the public at the project web page.

The ***City of Bellingham Legacies and Strategic Commitments*** appear on the following pages.

More information
For more information about the project, visit the project web page or contact the Mayor's Office at 778-8100 or email mayorsoffice@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

City of Bellingham *Legacies* and ➢Strategic Commitments (continued)

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

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

More information

For more information about the project, visit the project web page or contact the Mayor's Office at 778-8100 or email mayorsoffice@cob.org.

General Financial Management Guidelines Summary

I. Purpose and Background:

The stewardship of public funds is one of the primary responsibilities given to elected officials of the City of Bellingham. Critical to managing these responsibilities are the establishment of financial policies that enable City officials to manage the City's financial resources in a prudent manner that meets its current obligations while planning for future financial needs. This document summarizes existing financial policies in place and establishes guidelines for fiscal management decisions. It is recognized that this document cannot encompass or anticipate all financial decisions and it is intended that these policies be applied broadly and yet be flexible to meet specific circumstances as they arise.

II. Financial Philosophy

It shall be the goal of the City to achieve a strong financial condition that provides the necessary financial resources to:

- Sustain essential services.
- Withstand local and regional economic impacts.
- Ensure the timely payment of all fiscal obligations.
- Provide resources adequate to pay for unanticipated emergencies.
- Meet all debt covenants.
- Maintain financial benchmarks.

III. Financial Management Priorities

The overarching principle for financial management at the City of Bellingham is to provide a sufficient financial base and the resources necessary to sustain the following service priorities:

Tier One — To ensure public safety.
To provide financial means to meet all legal and mandated obligations.

Tier Two — To provide the resources to cover the cost for general city governance.
To maintain the existing primary infrastructure of the city.
To provide for the operating costs of city owned or operated amenities and programs.
To provide for the replacement of city owned real assets and equipment.

Tier Three: — To provide for investment in new assets and/or amenities, and programs to advance policy goals.

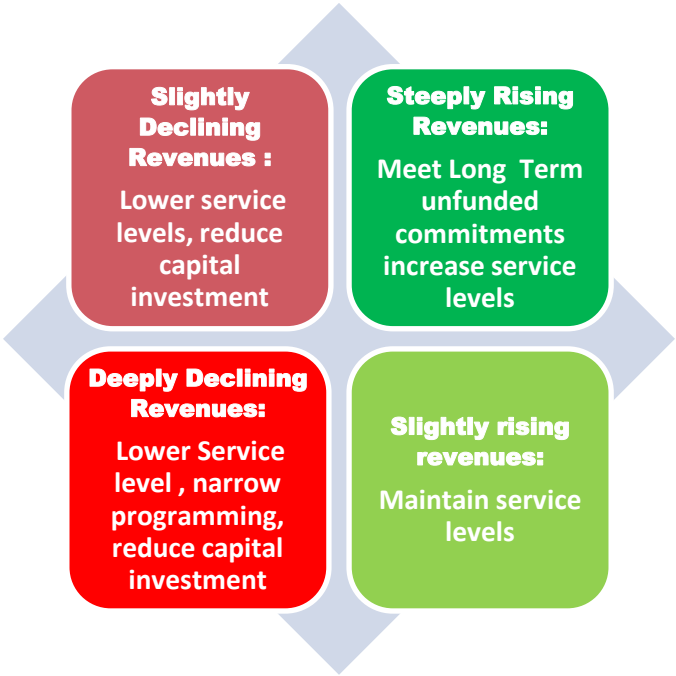
IV. Breadth of application

The City intends that this document apply to the financial management of **all funds**, all assets, and all programs of the City. The City will incorporate these principles into its budgeting processes, its planning documents, and the management of its asset base.

Following are the Budget and Financial Guidelines as currently revised:

City Management Guidelines

The City of Bellingham strives to provide a healthy balance of services to promote an outstanding quality of life in the City. While recognizing the importance of all programs to promote this goal, it is understood that the City's ability to provide services can vary according to shifts in the local and state economy. During periods of flat or declining revenues the City's financial emphasis will be to meet obligations which are listed as higher priorities in Section III above. During periods of increasing revenues the City will generally work to establish financial strength for future periods before focusing on the enhancement of program areas.



All City decisions should reflect both immediate and long-term costs, including on-going operational costs. The City will seek, promote, and support intergovernmental and public/private partnerships looking to leverage local community investments with contributions from Federal, state, and private sources.

The Complete Financial Guidelines is available at:
http://www.cob.org/documents/finance/publications/2010-financial-management-guidelines.pdf

CAPITAL FACILITIES TASK FORCE REPORT

Executive Summary

The City of Bellingham Capital Facilities Task Force, comprised of citizens and supported by elected officials and city staff, addressed two key issues facing Bellingham:

- City capital-spending priorities (*What facilities do we need most?*)
- Appropriate funding mechanisms to pay for priority projects (*How will we pay for them?*)

Guiding Principles

In response, the task force developed five Guiding Principles, each of which is further elaborated into Directives. The Guiding Principles provide overall guidance as Bellingham makes capital investment decisions during the coming years. Each Guiding Principle is supported by several policy Directives that add focus and clarification. Using these Guiding Principles and Directives, the task force identified a set of capital projects it believes should be given high priority. The Guiding Principles are ranked in importance and organized into the order in which they should be applied.

1. Make fully-informed decisions

The task force believes that the first order of business should be to conduct a careful and comprehensive assessment of the city's existing assets and the drivers of future capital requirements.

Guiding Principles

1. **Make fully-informed decisions**
2. **Be prudent**
3. **Pursue alternatives**
4. **Protect basic assets and services**
5. **Where and how we build matters**

2. Be prudent

Given current economic conditions, the task force's second Guiding Principle urges the city to be cautious in committing to new projects, and to focus first on maintaining existing infrastructure.

3. Pursue alternatives

Next, the task force believes it is important to minimize capital spending by seeking alternatives to capital projects. The task force particularly supports partnering with the private and nonprofit sectors and encouraging changes in citizen behavior that could delay or reduce capital expenditures.

4. Protect basic assets and services

When capital investment cannot be avoided prudently, priority should be given to projects that fulfill local government's basic duties to protect public health, safety and welfare.

5. Where and how we build matters

Finally, the task force recommends that the city be mindful of the impacts and importance of location for new projects.

Debt Capacity Modeling

To fulfill the second part of its mission, the task force examined the current financial status of the city, with consideration of current and likely future economic trends. In particular the task force evaluated the city's capacity to assume and service significant debt required for major capital projects. The task force surveyed the suitable revenue sources and financing options for various kinds of projects and program areas, comparing the magnitude of anticipated future needs with projected financial capacity.

These analyses show that existing revenue streams are insufficient to meet all anticipated capital needs, and reinforced the belief that prioritization of capital facilities is essential. The task force concluded that, although there are specific revenue options available to the city for completing existing priority projects, the current state of the economy and the resulting uncertainty about city revenues requires a deep analysis of specific revenue proposals before recommendations on preferred options can be made. The task force did not have the time to adequately investigate all revenue options and therefore did not bring forward specific funding options to the council.

It is important for readers to understand that the information gathered by the task force, the group's analysis, and the writing of this report all were completed in the midst of the most impactful recession of our time. This reality is the filter through which all our recommendations were made.

The task force does provide guidance in financial management with specific examples within the Debt Capacity section of this report. The City Council should work closely with the Mayor's Office and Finance Department to develop a comprehensive long-term funding plan that provides for appropriate fiscal planning to complete these priorities.

Priority Capital Projects

The task force also recommends the city pursue eleven priority capital projects, completing them where possible in the next decade. These priorities were selected by applying the Guiding Principles and assessing the capital needs of the wide range of city government's responsibilities. These recommended priority capital projects are listed in the order of descending priority and by fund category in the chart on the next page and described more fully in the report. The task force is very much aware that this short list of priority capital projects leaves out numerous valuable and even critical government services and facilities. Unfortunately, at this point in time, the city's needs outstrip its means. Prioritization is essential, now more than ever, if the city is to fulfill its basic responsibilities and deliver the benefits of democratic self-government to its citizens.

It is important for readers to understand that the information gathered by the task force, the group's analysis, and the writing of this report all were completed in the midst of the most impactful recession of our time. This reality is the filter through which all our recommendations were made.

The task force concluded that the preservation of existing infrastructure is clearly a high capital priority and that any new initiatives should be tempered and pursued with a great degree of financial caution. Despite this reality, the task force also is very confident in the city's ability to not only weather these recessionary times but to come through this difficult period with a strong financial future.

GENERAL FUND PRIORITIES	ENTERPRISE FUND PRIORITIES
1. Maintain and repair existing city streets	**1. Maintain and replace water and sewer mains and stormwater infrastructure.**
2. Restore and protect Lake Whatcom Reservoir watershed	**2. Upgrade wastewater treatment facility**
3. Develop library system plan	**3. Address stormwater treatment and collection facilities citywide**
4. Implement Phase 1 of Waterfront Master Plan	**4. Install meters for all water customers**
5. Focus on use and maintenance of existing general city buildings	
6. Implement a master plan for city-wide information management	
7. Improve safety and multi-modal options on existing streets	

Published November 2010

The Capital Facilities Task Force full report, as well as meeting minutes and other materials, can be found on the City of Bellingham website at:
http://www.cob.org/government/public/boards-commissions/capital-facilities.aspx

ELECTED OFFICIALS

MAYOR

Kelli Linville, Mayor
Executive Office .....(360) 778-8100
Email.....mayorsoffice@cob.org

MUNICIPAL COURT JUDGE

Debra Lev
Bellingham Municipal Court .....(360) 778-8150

CITY COUNCIL
2013

Council Office .....(360) 778-8200
Email..... ccmail@cob.org

Jack Weiss .....1st Ward

Gene Knutson.....2nd Ward

Cathy Lehman ..... 3rd Ward

Stan Snapp ..... 4th Ward

Terry Bornemann ..... 5th Ward

Michael Lilliquist ..... 6th Ward

Seth Fleetwood .....At-Large

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

COUNCIL INFORMATION

Biographical and contact information for council members can be found on the Council page on the City of Bellingham website.

The Legislative Department budget is shown in the Department Budget Section of this document.

2013 Regular City Council Meetings

Resolution No. 2012-33 establishes the dates and times of regular meetings of the Bellingham City Council for 2013. The time for holding regular meetings of the City Council has been fixed at 7:00 p.m. on each of the days listed in the table at right.

Special meetings of the City Council may be called at any time as provided by the Charter of the City of Bellingham and the laws of the State of Washington.

Visit the Council page on the City of Bellingham website for updated meeting announcements and schedules, meeting agendas and minutes, and to view or hear recorded meetings.

	2013
January	**14, 28**
February	**11, 25**
March	**11, 25**
April	**8, 22**
May	**13, 20**
June	**3, 17**
July	**1, 15**
August	**5, 12**
September	**16, 30**
October	**14, 18**
November	**4, 18**
December	**9, 16**

Council Standing Committee and Ex-Officio Council Assignments 2013

Council President .....Seth Fleetwood
Council President Pro Tempore .....Michael Lilliquist
Mayor Pro Tempore.....Stan Snapp

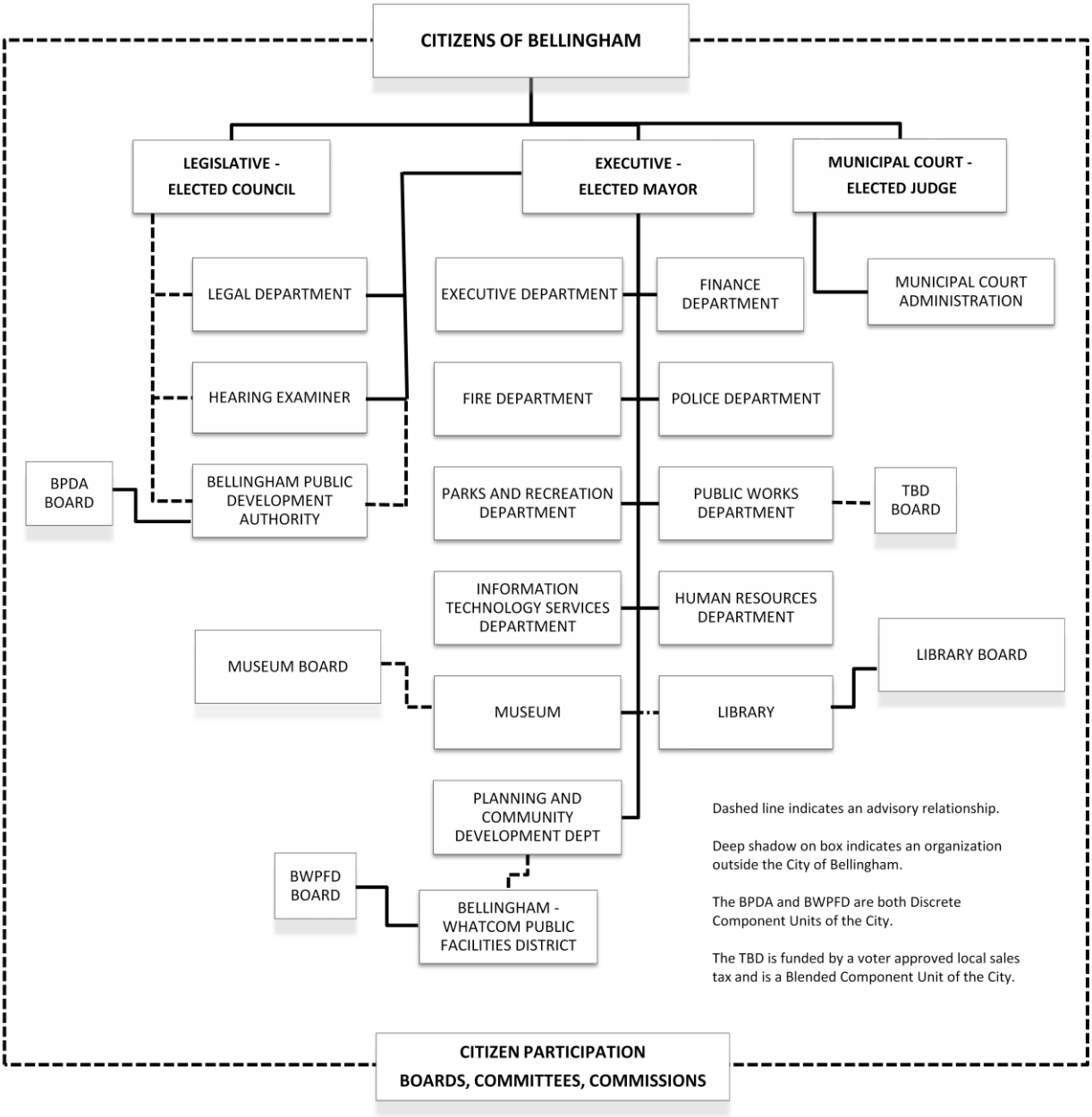
Committees meet on regular Council meeting days. The Public Works, Transportation and Public Safety Committee and the Planning and Community Development Committee meet Monday mornings unless cancelled due to lack of agenda items. Other standing committees meet on Monday afternoons if there is an agenda item submitted and approved to be heard by that committee. Committees report to the full Council at the Regular meeting that evening.

Committee meeting agendas, dates and times should be confirmed either through the Council page on the City of Bellingham website or by calling the City Council office at (360) 778-8200.

City Council Standing Committees - 2013 X – C indicates Committee Chair	Weiss	Knutson	Lehman	Snapp	Bornemann	Lilliquist	Fleetwood
Finance and Personnel		X		X		X - C	
Lake Whatcom Reservoir & Natural Resource			X - C	X		X	
Parks and Recreation		X - C		X	X		
Planning & Community Development	X – C	X				X	
Public Works / Transportation / Public Safety		X		X - C	X		
Waterfront / Downtown Development	X		X		X - C		
Ad Hoc Working Groups - 2013							
Lake Whatcom Policy Group Working Group			X	Alt			
PEG TV Working Group	X			X			
Council Committee Restructure Working Group			X		X		X
Ex-Officio Council Assignments – 2013							
Bellingham International Airport Advisory	X						
Bellingham School District			X				
Bellingham / Whatcom County Tourism						X	
Council of Governments	X *		X**				
Downtown Bellingham Partnership					X	X	
Emergency Medical / Ambulance Advisory				X		X	
Fire Pension Board						X	
Library Board of Trustees				X			
Marine Resources Committee							X
Mt. Baker Theatre Board							X
Museum Foundation			X				
Open Space Committee (Same as Planning Comm.)	X	X				X	
Opportunity Council				X			
Parks & Recreation Advisory Board (Same as Parks)		X		X	X		
Police Pension Board						X	X
Port Marina Advisory Committee		X					
Sister Cities Advisory Board			X				
Sustainable Connections						X	
Tourism Commission Allocation Sub-Committee						X	
WHAT-COMM Communications Admin Board				X			
Whatcom Transportation Authority	X			X			

* Full Council, Executive Board, Transportation Policy Board
**Full Council only

CITY ORGANIZATION CHART



EXECUTIVE STAFF

Executive Staff ..... (360) 778-8100
Communications Manager, Janice Keller
Neighborhoods and Special Projects Coordinator, Torhil Ramsay
Executive Coordinator, Brian Heinrich

DEPARTMENT HEADS

Fire Chief, Roger Christensen ..... (360) 778-8400

Police Chief, Clifford Cook ..... (360) 778-8600

Judicial Services Director, Linda Storck ..... (360) 778-8150

Parks and Recreation Director, James King ..... (360) 778-7000

Library Director, Pamela Kiesner ..... (360) 778-7220

Museum Director, Patricia Leach ..... (360) 778-8930

Planning and Community Development Director, Jeff Thomas ..... (360) 778-8300

Hearing Examiner, Dawn Sturwold ..... (360) 778-8399

Human Resources Director, Lorna Klemanski ..... (360) 778-8220

Finance Director, John Carter ..... (360) 778-8010

Information Technology Services Department Director, Marty Mulholland ..... (360) 778-8050

City Attorney, Peter Rufatto ..... (360) 778-8270

Public Works Director, Ted Carlson ..... (360) 778-7900

SERVICES PROVIDED BY THE CITY

The City provides a full range of municipal services that include public safety, culture and recreation activities, economic development, street and multi-modal transportation infrastructure, parking, utilities, and general administrative services.

Activities owned and / or operated by the City include water, wastewater, and stormwater utilities; municipal parking facilities; Lake Padden Golf Course; Bayview Cemetery; Whatcom Museum of History and Art; Bellingham Public Library and Fairhaven Branch Library; nearly 100 parks; a civic stadium; athletic fields, and the Arne Hannah Aquatic Center. The City operates Medic One to provide countywide emergency medical services under an agreement with Whatcom County.

ORGANIZATIONAL STRUCTURE

The City's charter establishes a council-mayor form of government. City management is led by the elected Mayor in a strong-Mayor, weak-Council form of government. A voter approved charter amendment took effect January 2008, which changed the Finance Director from an elected position to one appointed by the mayor and subject to confirmation by the City Council. State statute provides for an elected Municipal Court Judge.

Six council members are elected by wards and serve four-year terms. Three are elected every two years. The seventh council member is elected every two years in an at-large capacity. The Mayor is elected for a four-year term. A Municipal Court Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

The administrative department heads are appointed by and serve at the Mayor's discretion, with the following exceptions: The Chief Administrative Officer (CAO), City Attorney, and Finance Director require approval of the City Council for appointment or removal, and the Library Director is appointed by the Library Board.

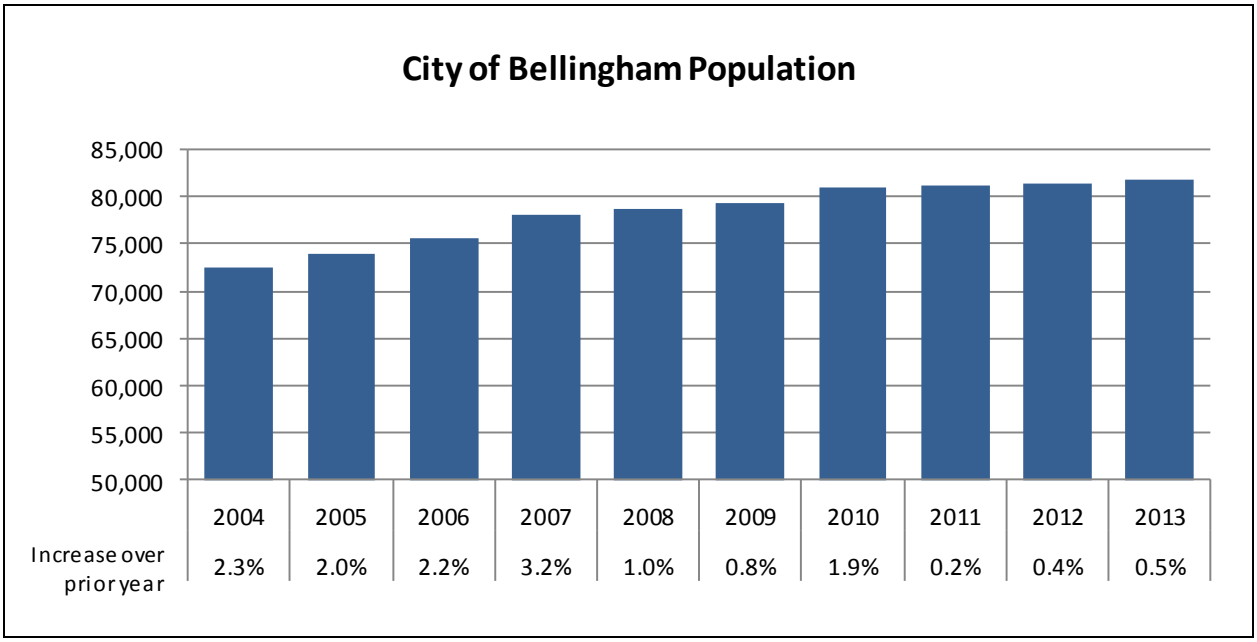
The City of Bellingham is structured into fifteen departments or service areas, which may be further divided into operating divisions. Each department or division is broken down into its functional units or groups. In addition, the City administers two public corporations: the Bellingham-Whatcom Public Facilities District and the Bellingham Public Development Authority. The City organization chart shows the elected officials, the operating departments and some of the citizen boards, committees, and commissions that assist the City to function.

For a complete list of all City of Bellingham and Whatcom County boards and commissions, including current vacancies, go to the Bellingham Mayor's and Whatcom County's web pages.

LOCAL ECONOMIC FACTORS

Population

Bellingham's population as of April 2012 was estimated at 81,360 by the Washington State Office of Financial Management. All population figures from 2002 to 2010 were restated after the 2010 census from the prior published OFM estimates.



Land size: The City encompasses approximately 28 square miles.

Employment Base

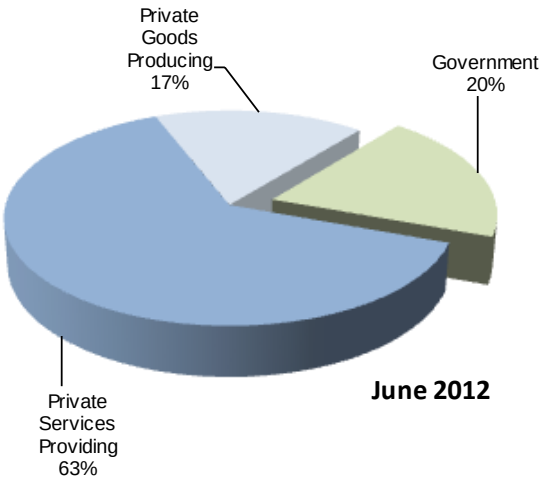
Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

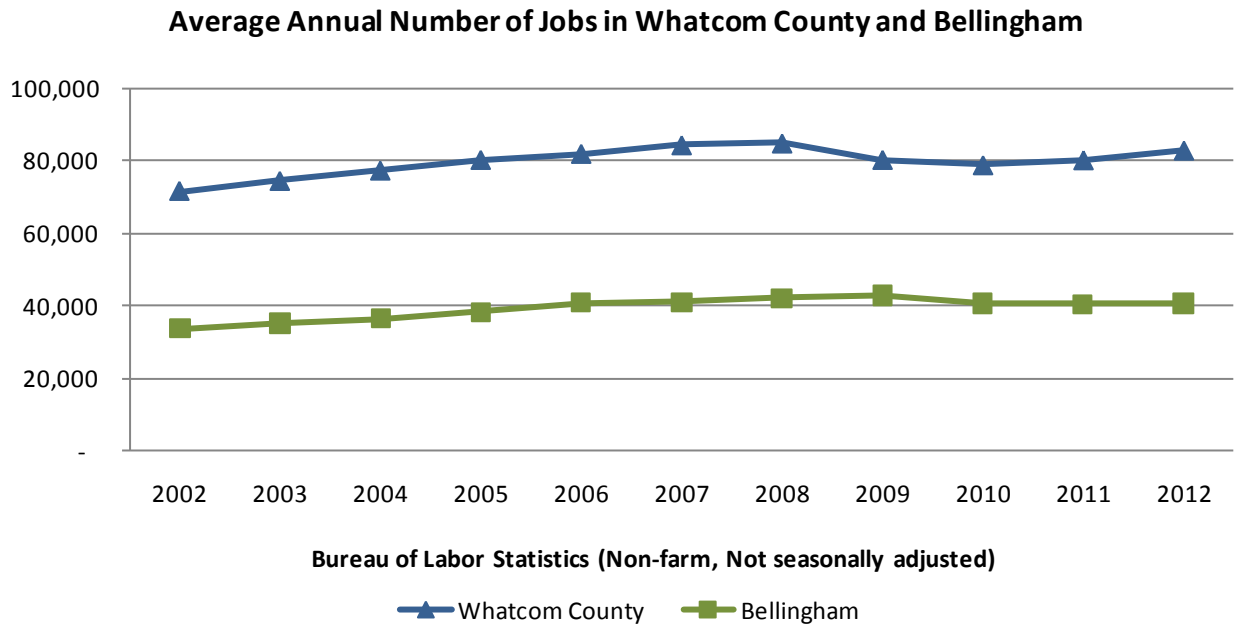
Not Seasonally Adjusted, # of jobs in Thousand	Jun-09	Jun-10	Jun-11	Jun-12
PRIVATE GOODS PRODUCING	14.0	13.5	13.6	14.3
MINING, LOGGING AND CONSTRUCTION	6.2	5.7	5.7	5.7
MANUFACTURING	7.8	7.8	7.9	8.6
PRIVATE SERVICES PROVIDING	50.3	49.4	48.2	53.5
TRADE, TRANSPORT, UTILITIES	15.0	14.7	14.6	15.2
Retail Trade (Included in Trade above)	*10.1*	*9.9*	*9.7*	*10.3*
FINANCIAL ACTIVITIES	3.1	2.8	2.9	3.0
PROFESSIONAL & BUSINESS SERVICES	7.1	6.7	7.0	7.0
LEISURE AND HOSPITALITY	9.7	9.6	9.9	9.7
OTHER SERVICES	15.4	15.6	13.8	18.6
GOVERNMENT	16.9	16.6	16.4	16.5
FEDERAL	1.3	1.6	1.4	1.4
STATE	5.7	5.3	5.4	5.3
LOCAL	9.9	9.7	9.6	9.8
TOTAL NON-FARM	**81.2**	**79.5**	**78.2**	**84.3**

Bureau of Labor and Statistics

Data is for JUNE of each year, which is generally higher than the annual average.

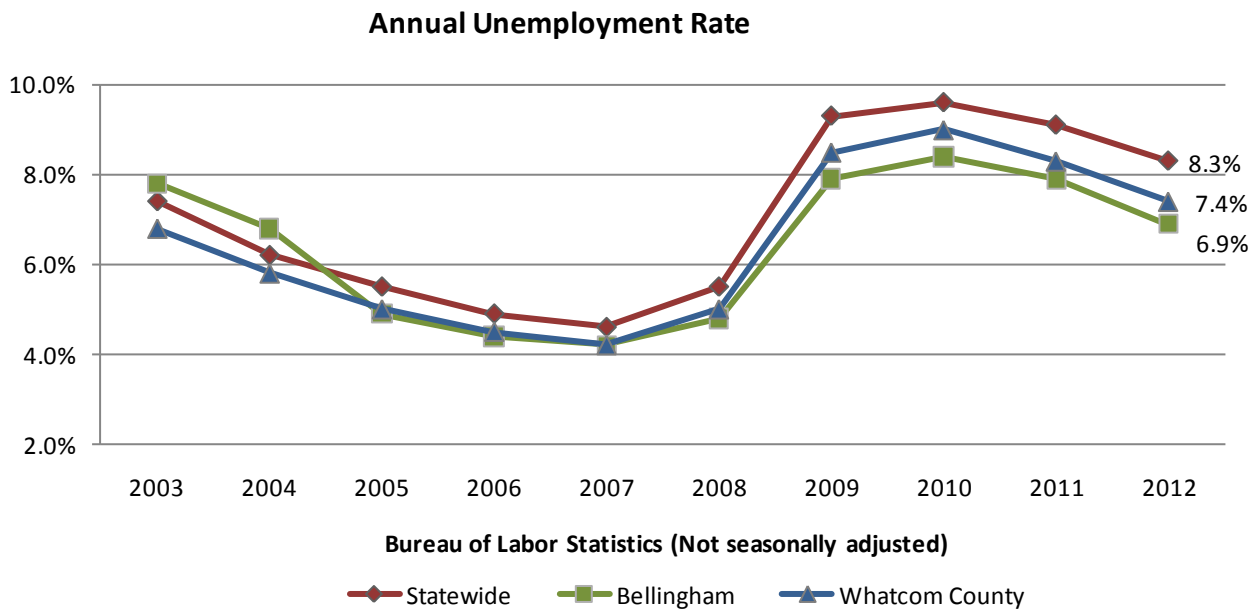


The table above shows data for Whatcom County for the month of June of each year. Data by industry type is not available for Bellingham alone.



The graph above is the annual average employment for Whatcom County and for Bellingham. 2012 data is January through December-preliminary, averaged.

Employment Base (continued)



2012 data is January through December-preliminary, averaged.

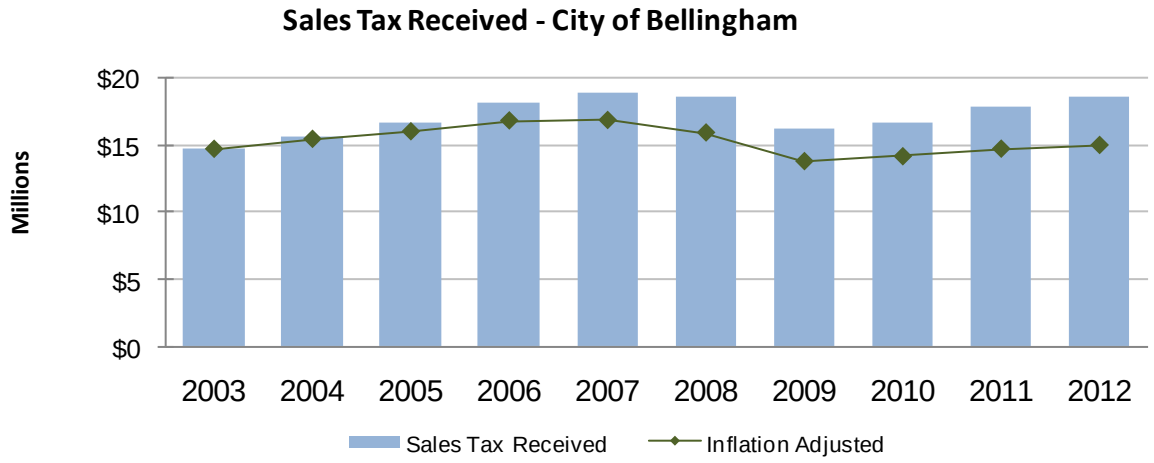
Unemployment data on this page and employment data on the previous page comes from the US Bureau of Labor Statistics.

Retail Sales Tax Base

Payer NAICS category	2009	2010	2011	2012	Percent of Total	Change from '11
452 - General Merchandise Stores	2,642,896	2,891,584	3,179,779	3,459,973	18.6%	8.8%
722 - Food Services, Drinking Places	1,553,690	1,635,496	1,738,824	1,824,999	9.8%	5.0%
441 - Motor Vehicle and Parts Dealer	1,516,110	1,533,091	1,549,237	1,753,437	9.4%	13.2%
236 - Construction of Buildings	850,918	967,310	1,235,130	1,082,347	5.8%	-12.4%
444 - Building Material and Garden	919,022	929,817	982,499	1,033,265	5.5%	5.2%
448 - Clothing and Accessories	743,488	775,537	878,912	944,180	5.1%	7.4%
423 - Wholesale Trade, Durable Good	735,754	665,171	692,170	796,493	4.3%	15.1%
453 - Miscellaneous Store Retailers	694,547	698,929	700,929	722,288	3.9%	3.0%
238 - Specialty Trade Contractors	737,368	723,062	646,199	713,597	3.8%	10.4%
445 - Food and Beverage Stores	537,064	590,805	606,731	640,823	3.4%	5.6%
451 - Sporting Goods, Hobby, Books	445,233	486,145	489,040	499,026	2.7%	2.0%
443 - Electronics and Appliances	446,017	439,020	468,368	435,856	2.3%	-6.9%
517 - Telecommunications	476,719	467,631	426,359	422,471	2.3%	-0.9%
811 - Repair and Maintenance	379,636	391,304	402,455	412,691	2.2%	2.5%
454 - Nonstore Retailers			301,028	351,085	1.9%	16.6%
Subtotal top 15 categories	12,678,463	13,194,902	14,297,660	15,092,531	81.1%	
Total all sales tax received	**16,226,462**	**16,715,896**	**17,828,718**	**18,620,593**	**100.0%**	4.4%

Ranked according to most recent year.

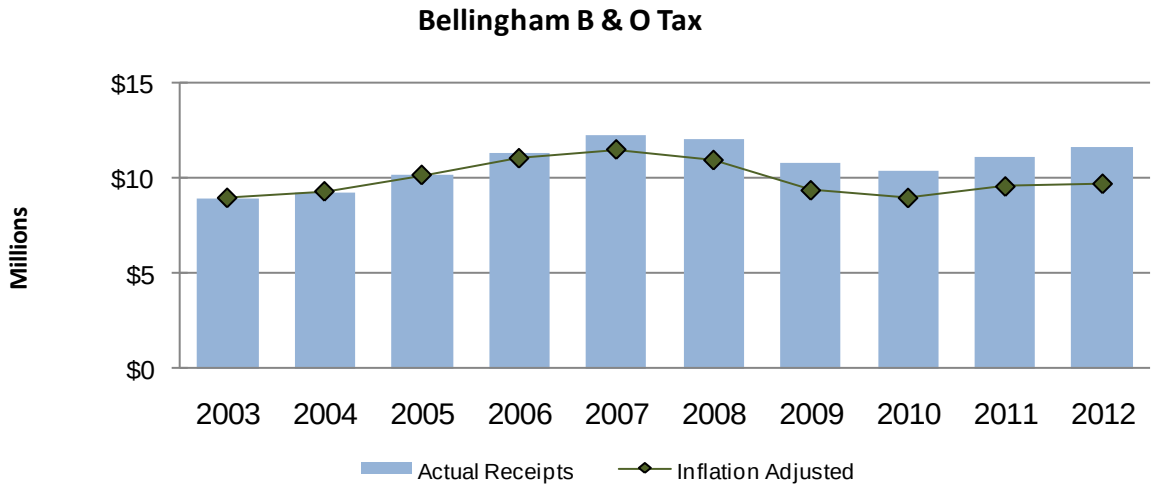
While the sales tax composite rate has increased, the City's portion of the tax has remained the same for many years. The total sales tax is distributed between multiple agencies. Voters approved a two-tenths percent increase in sales tax in April 2011 to fund the Transportation Benefit District. This revenue is s not included in the graph below, for continuity and is accounted for in a separate fund.



Business and Occupation Tax Base

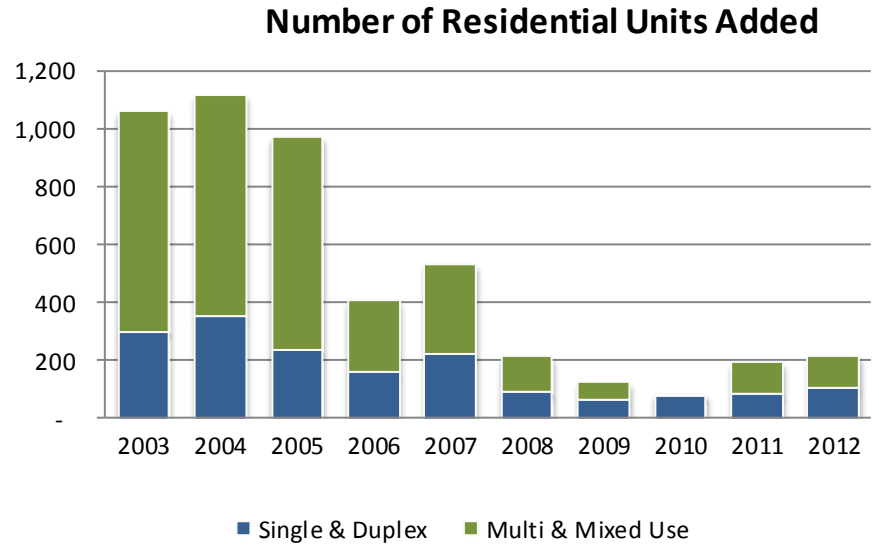
The City's B&O tax rate is 0.44% for services and 0.17% for wholesaling, retailing, manufacturing, and extracting activities.

This chart shows a ten-year history of the City's Business and Occupation Tax revenue. B&O Tax rates have not changed during this period. On January 1, 2008, the State of Washington changed to a destination based methodology, which reduced B&O tax revenue for Bellingham.

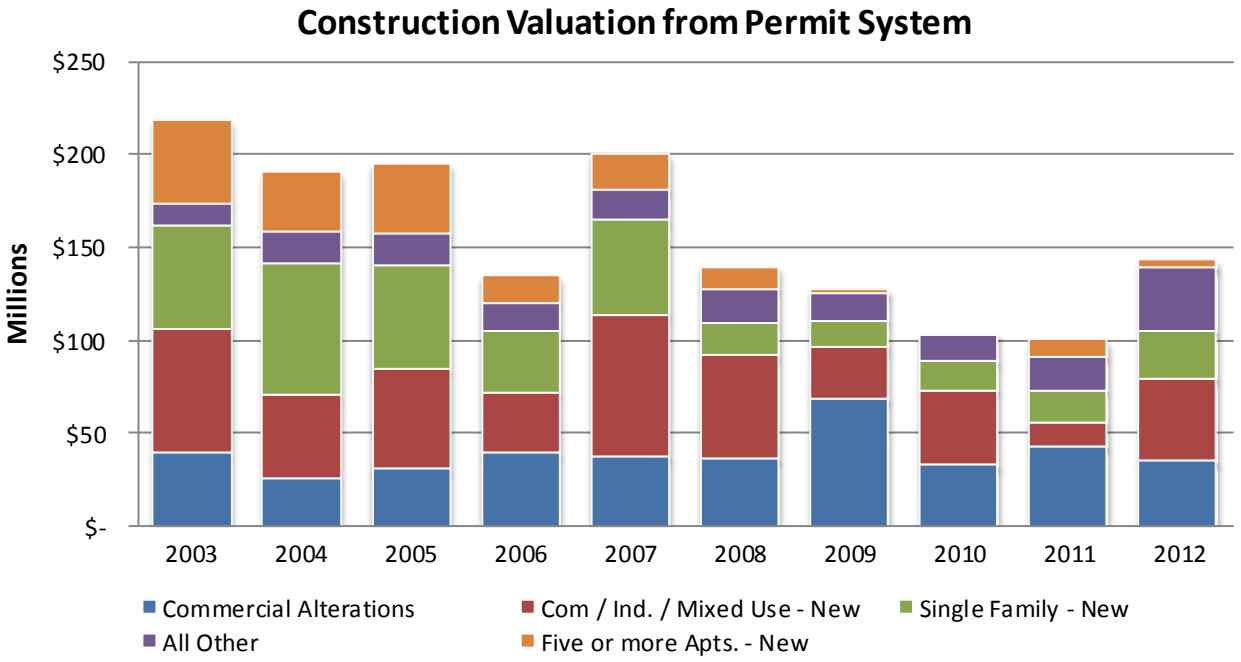


Construction Activity – Building Permits

Construction activity is a key indicator tracked by the City of Bellingham. The revenue received in the Development Services Fund for permits and plan review is a leading indicator of construction activity, which generates revenues for the city through sales tax, B&O tax, property tax, real estate excise tax, system development charges, and other revenue sources.

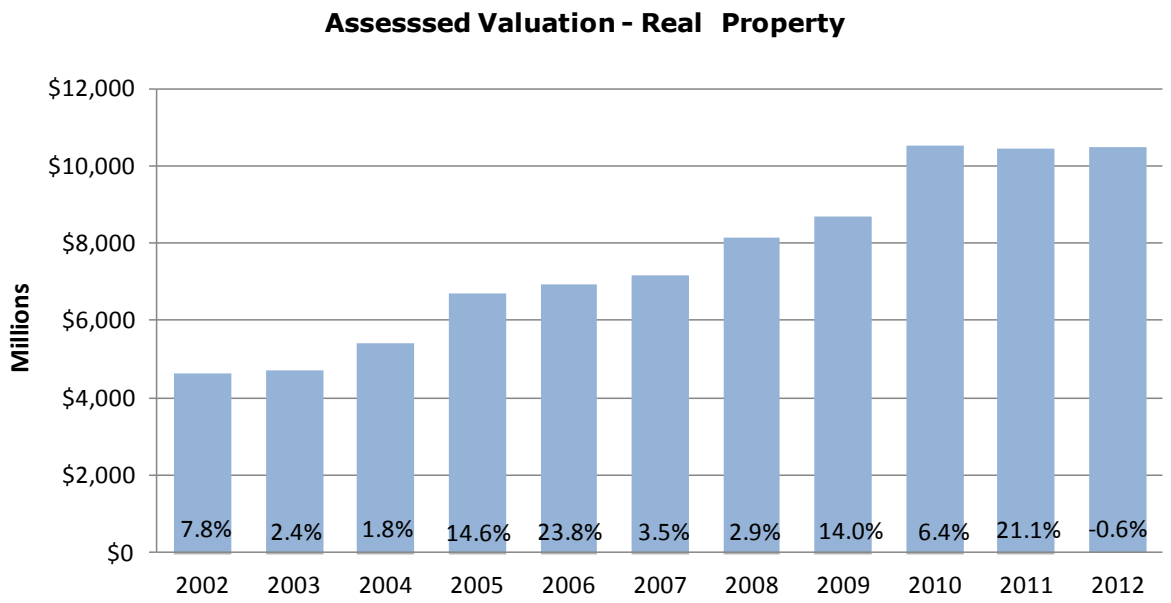


The number of residential units added and the valuation of construction are summarized from the Building Services permit tracking system.

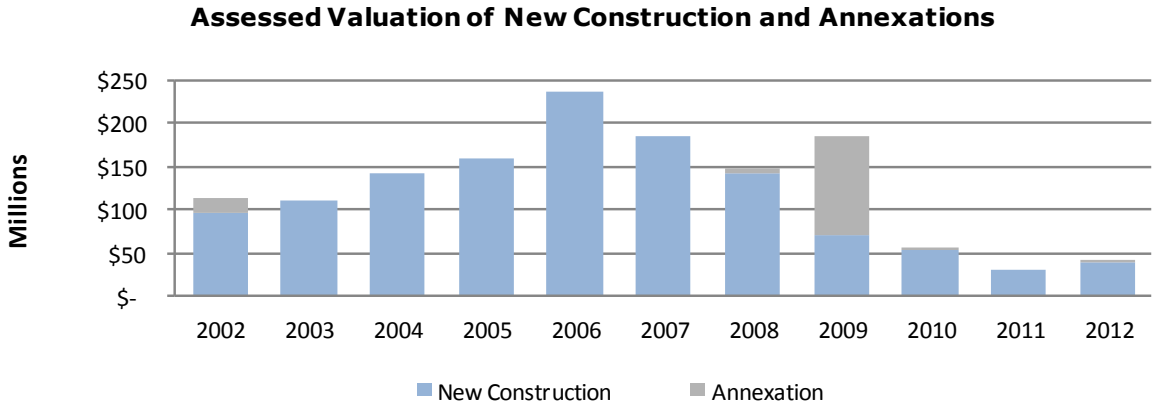


Property Tax Base

Previously, the Whatcom County Assessor revalued property every four years. The Assessor's Office transitioned to an annual revaluation program in 2010. With this system, one-sixth of the County will be inspected each year and all property will be statistically revalued annually. Annexations and new construction also increase total valuation.



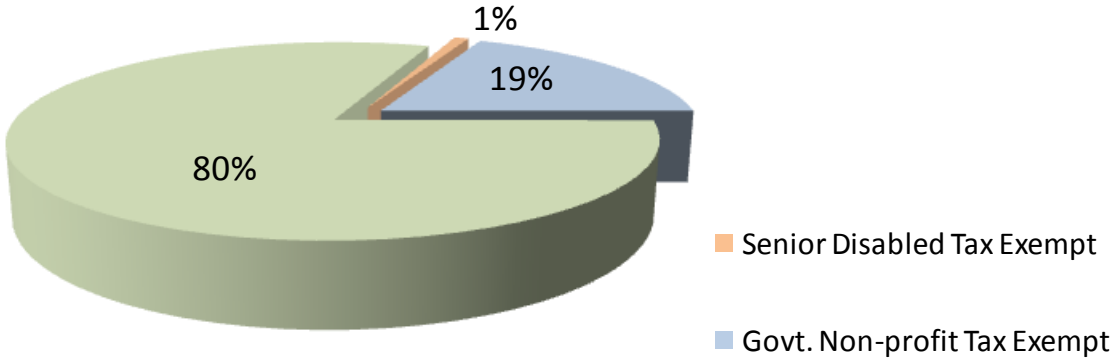
Percentage is Increase Over Prior Year. 2012 is Assessment for 2013.
Valuation shown is 100% before adjustments.
Source: Whatcom County Assessor's Certification of Assessed Vaulations memo.



Property Tax Base (continued)

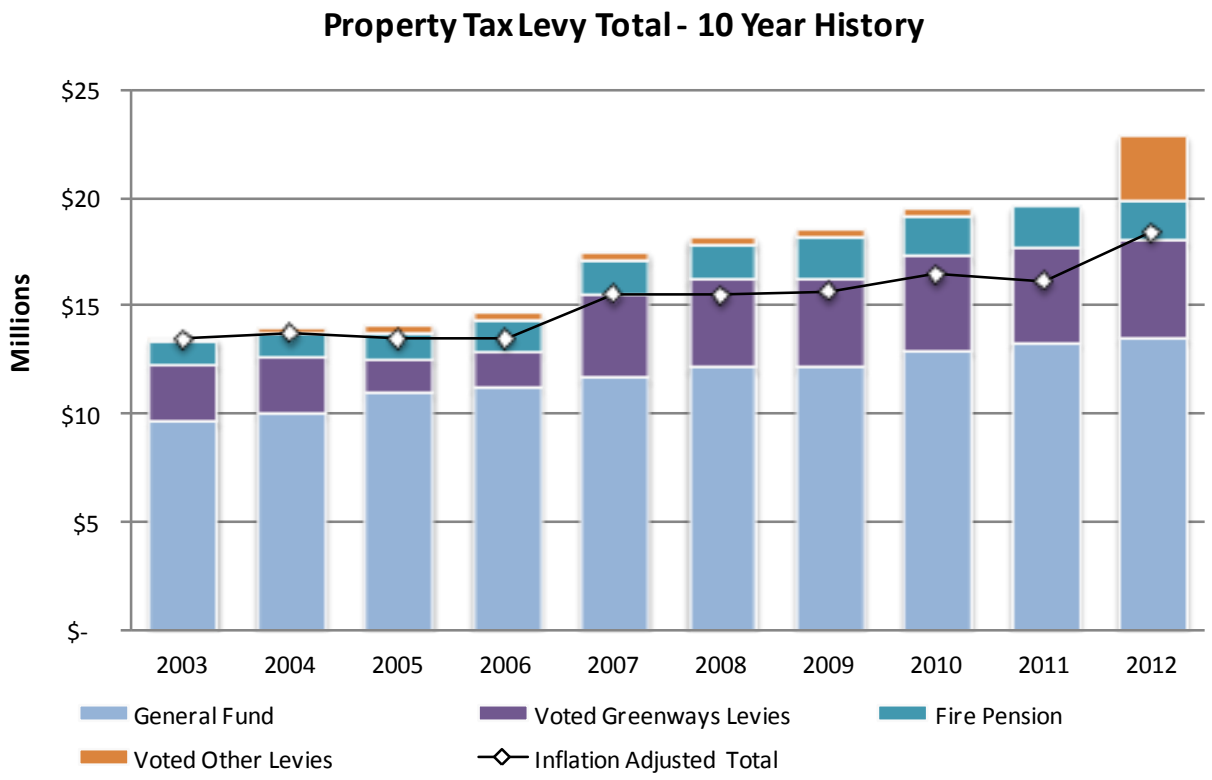
Governments are statutorily exempt from property tax. Non-profit organizations may apply for exemption through the Washington State Department of Revenue and must file annually to keep the exemption. Low income seniors and disabled individuals may receive exemption for part of property tax.

This data is from the 2011 assessment for 2012 taxes.



Assessed Values of 24 Largest Valued Taxable Accounts in the City of Bellingham - 2012 Tax Year			
Puget Sound Energy/Elec	$ 104,737,868	Bellingham Orchard Cold (BCS Orchard St)	$ 15,539,768
Bellis Fair Partners (Bellis Fair Mall)	$ 41,559,537	Bellingham Cold Storage	$ 15,387,689
Pk II Sunset Square LLC	$ 34,260,531	Carey NW LLC (Belleau Woods Apts)	$ 14,608,298
Talbot Real Estate LLC (Rimland Dr.)	$ 22,161,076	Bank of America NA	$ 13,707,045
Qwest Corporation	$ 19,936,524	Sehome / Vander Pol LLC	$ 13,661,205
Cascade Natural Gas Corp	$ 19,105,081	Britax Cabin Interiors Inc	$ 13,610,925
* Sisters of St. Joseph of Peace	$ 18,559,912	Haggen Talbot Co Ltd	$ 12,888,266
4545 Cordata Parkway LLC	$ 17,573,030	Bellwether Harbor	$ 12,748,450
Roundup Co (Bakerview Fred Meyer)	$ 16,321,043	Bellwether Gate LLC	$ 12,702,760
Metropolitan Life Ins Co (Lakeway Fred Meyer)	$ 16,315,532	Lowe's HIW Inc.	$ 12,576,461
KIR Bellingham LP	$ 16,164,509	Wal-Mart Real Estate	$ 12,537,308
MWSH Bellingham LLC, etal. (Spring Cr Retire)	$ 15,863,027	Bellis Fair Partners	$ 12,137,239
** Note main hospital - hospital is exempt. Valuations provided by County Assessor's Office.*			

Property Tax Levy History

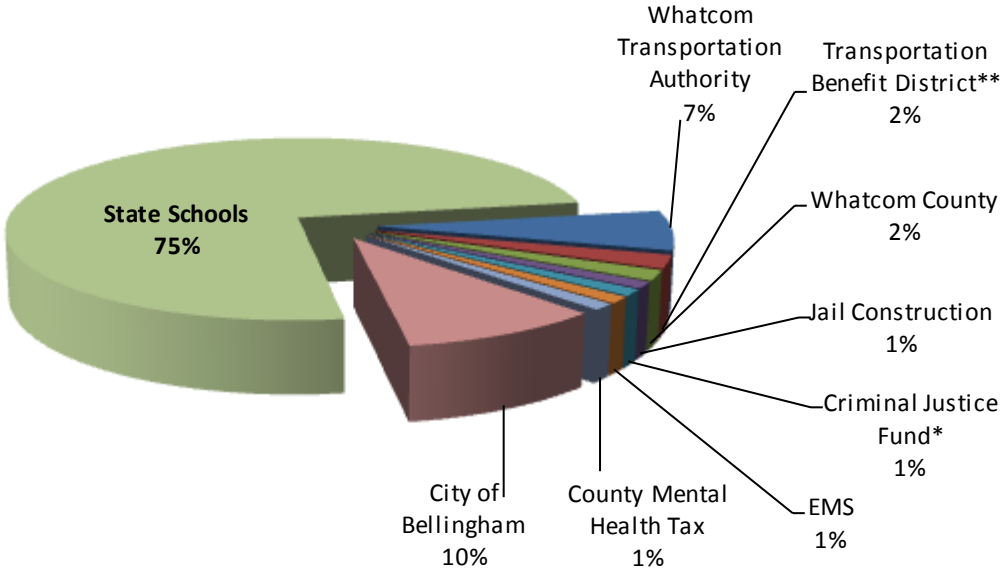


Sales Tax and Property Tax Distribution – City and Other Agencies

While sales tax revenue and property tax revenue represent a significant source of revenue in the City's General Fund, these taxes are divided among other government agencies and only a portion of the tax collected is distributed to the City of Bellingham. The following charts show how these tax revenues are divided.

Distribution of Sales Tax Collected

The sales tax received by the City is divided between the Street Fund and the General Fund. In 2009, City Council authorized increasing the General Fund's portion of sales tax from 50% to 57.5%, with the remaining 42.5% placed in the Street Fund.



Distribution of Retail Sales Tax

Whatcom Transportation Authority	0.60
Transportation Benefit District**	0.20
Whatcom County	0.15
Jail Construction	0.10
Criminal Justice Fund*	0.10
EMS	0.10
County Mental Health Tax	0.10
City of Bellingham	**0.85**
State	6.50
Total Retail Sales Tax Rate	**8.70%**

*Criminal Justice Fund money is divided between the City and County based on population.

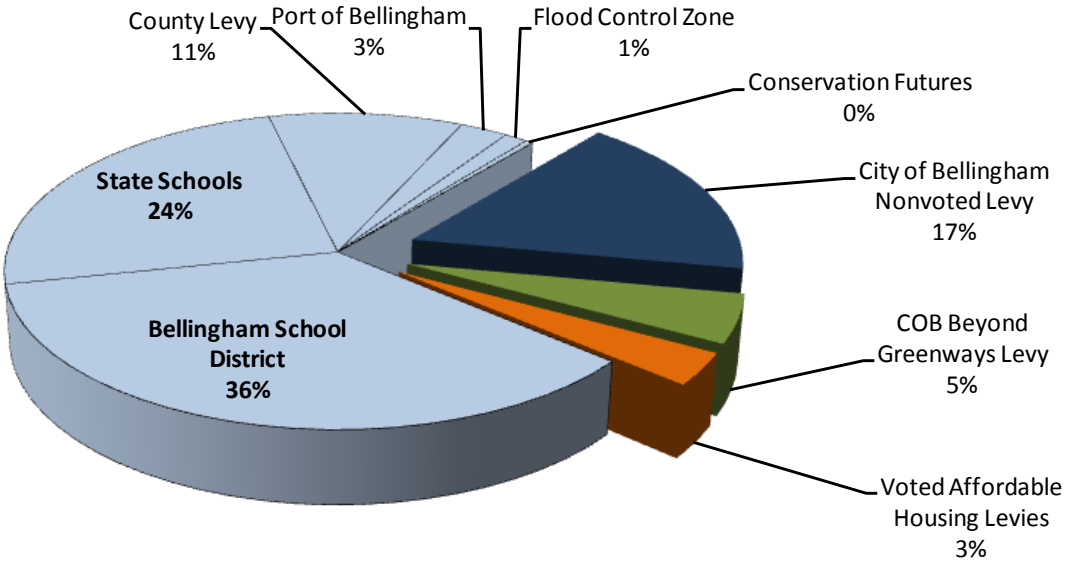
**New 4/1/2011; Voter approved in 2010.

A sales tax increase of 0.2% within the City of Bellingham for a new Transportation Benefit District (TBD) was passed by voters in November, 2010. Collection of the TDB tax began April 1, 2011 and the City received the first revenue distributions at the end of June, 2011. This tax is accounted for in a separate fund.

Distribution of Property Tax Collected

Jurdisdiction	2012 Levy Rate Per $1,000 Valuation	2013 Levy Rate Per $1,000 Valuation	2013 Percent of Levy	2013 Cost for $300K HOME
City of Bellingham				
General Fund	$1.59077	$1.61178	14.78%	$483.53
Fire Pension	0.22500	0.22500	2.06%	67.50
Nonvoted Levy	1.81577	1.83678	16.84%	551.03
Voted Greenways	0.53235	0.53942	4.95%	161.83
Total Regular Levy	2.34812	2.37620	21.79%	712.86
Voted Affordable Housing Levies	0.00000	0.35934	3.29%	107.80
Total City of Bellingham Levy	**2.34812**	**2.73554**	**25.08%**	**820.66**
State Schools	2.50814	2.67073	24.49%	801.22
County Levy	1.13438	1.15453	10.59%	346.36
Conservation Futures	0.04205	0.04279	0.39%	12.84
Flood Control Zone	0.13512	0.13755	1.26%	41.27
Port of Bellingham	0.28899	0.28610	2.62%	85.83
Bellingham School District (1)	3.60647	3.87995	35.57%	1,163.98
Total Levy	$10.06328	$10.90719	100.00%	$3,272.16

(1) Small portions of the City of Bellingham are within the Meridian or Ferndale School Districts rather than the Bellingham School District, resulting in a slightly different total property tax levy rate in those areas.



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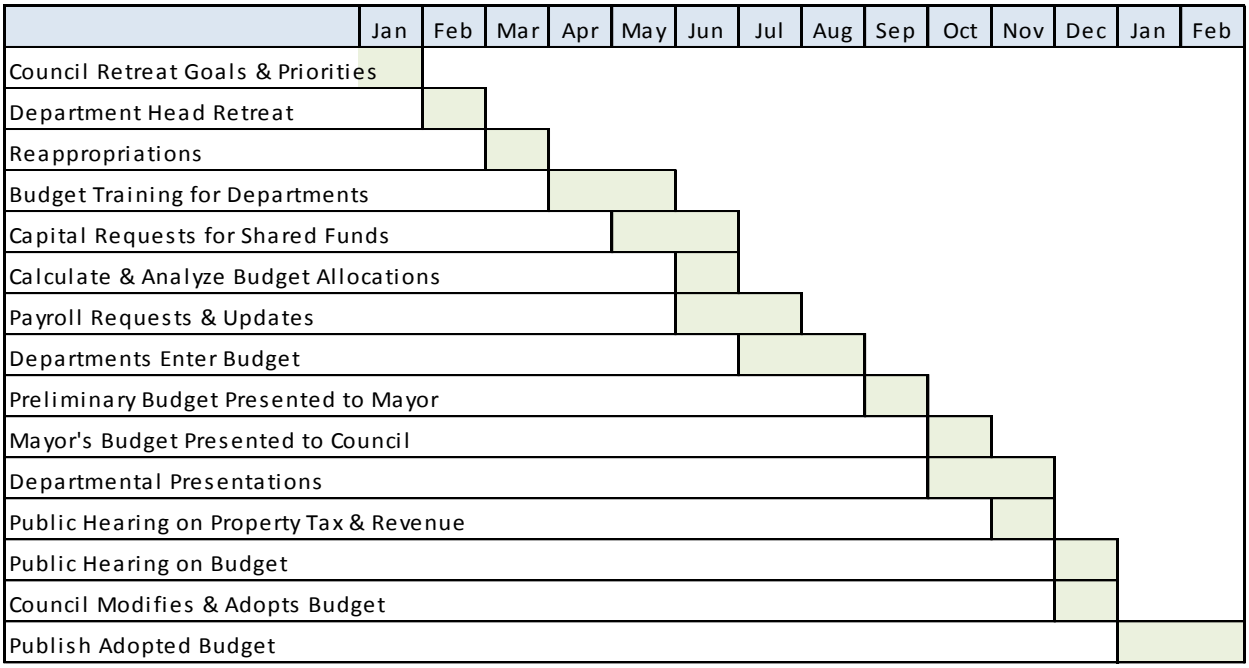
BUDGET OVERVIEW

Annual Budget Cycle



Preparing and Amending the City's Budget

Preparing the Budget

Preparation of the City's budget is governed by the City Charter and Revised Code of Washington (RCW), Chapter 35.33. The deadlines in the following narrative describe state minimum requirements. Our actual schedule may be earlier.

On or before the second Monday in September, Departments are notified that they have *until the fourth Monday in September* to submit their estimate of revenues and expenditures for the next year's budget. Department heads provide these estimates along with their proposed method of financing expenditures from funding sources (bonds, etc.) not yet authorized.

On or before the first business day in October, the Budget Manager submits a proposed preliminary budget to the Mayor, which shows the expenditures requested by each department and the related sources of revenue. The Mayor makes revisions to the preliminary budget and submits the Mayor's Budget Message and the preliminary budget document to the Finance Director *on or before November 1st.* The Finance Director makes copies of the preliminary budget document available to taxpayers *no later than six weeks prior to January 1st*.

Preparing the Budget (continued)
The City Council certifies the estimated amounts to be raised by taxation on the assessed valuation of property within the City through the adoption of an ordinance setting tax levy rates for the budget year. A public hearing on revenue sources is held by the Council prior to taking action on the proposed tax levy ordinance. The Finance Director sends a copy of the adopted ordinance to the Whatcom County Assessor *on or before the last day of November*.

The City Council holds work sessions on the budget prior to a final public hearing. These work sessions may include presentations from departments on their programs and estimated revenues and expenditures.

The clerk publishes the notice of public hearing *during the first two weeks of November*. The final hearing on the budget is held *on or before the first Monday of December*. Any citizen may appear at the final hearing and make comments on any part of the budget.

The City Council makes changes to the preliminary budget as it deems necessary and adopts the Final Budget, by ordinance, *prior to December 31st.*

Amending the Budget
The City Council can, by ordinance, increase or decrease the appropriations in any fund. Transfer of appropriations within a single fund or within any single department in the General Fund can be made with the Mayor's authorization. Transfer of appropriations between funds or between departments in the General Fund requires Council approval.

Re-appropriating Prior Year Funds
All appropriations in any fund lapse at the end of the fiscal year. Amounts authorized during the fiscal year to pay for goods and services not received or completed by the end of the fiscal year may be re-appropriated to the next year by ordinance.

Budget Control
The Finance Director presents a quarterly report to the Mayor and City Council, which compares estimated and actual revenues and expenses to date. If revenues appear to be less than anticipated, the City Council, by ordinance, reduces appropriations to keep expenditures within the available resources and to maintain appropriate reserves.

FINANCIAL MANAGEMENT GUIDELINES

The City reviewed and updated its Financial Management Guidelines in 2010. An executive summary of the guidelines is presented in the Legacies and Guidelines section of this document, with more detail below. The full Council Resolution (#2010-17) is available on line.

Balanced Budget – The City adopts a balanced budget, which requires total estimated resources (beginning reserves + revenues) to equal total appropriations (expenditures + ending reserves).

Budget Process – The process shall include, at minimum, the following steps:

1. Departments prepare annual plans for making incremental progress on Legacies and Strategic Commitments.
2. A Preliminary Budget request from each department is presented to the Budget Manager.
3. The Budget Manager compiles and analyzes requests and delivers to the Mayor.
4. The Mayor works directly with Department Heads to create a Preliminary Budget.
5. The Preliminary Budget is presented to the City Council for deliberation and public comment.
6. The operating and capital budget for the next fiscal year is adopted by Council.

Budget Preparation – Department Heads propose budgets consistent with priority direction from the Mayor and City Council. Department Heads manage and monitor their own departmental budgets as approved by Council. The Budget Office coordinates the preparation and administration of the City's budget and capital plan.

Budget Forecasts – A forecast of revenues, expenditures, and reserves for a minimum of six years shall be prepared for the budget and regularly updated by the Budget Manager.

Reserves – Use of reserves is subject to Reserve Policy standards. Use of reserves as a balancing resource within the budget shall be specifically identified, and when the budget causes reserves in any fund to fall below the minimum reserve target for that fund, the budget shall include a proposed plan for returning the reserve to the target balance.

Revenue Guidelines

Balance present and anticipated future needs for services and the City's ability to raise fees, charges, and taxes to support those services.

Mix of Revenues – Maintain a diversified mix of revenues that provide ongoing stability and accrue to the City some of the financial benefits resulting from the City's economic and community development investments, without being regressive in its application.

Charges for Services – Establish charges for services benefiting specific users at a rate that recovers full costs, including allocated internal costs, except where Council determines subsidy of the service is in the public interest.

One-time Revenues – The City will not use limited-term revenues to fund on-going operational costs. When considering the use of new revenues for funding on-going employment costs, staff will assure that the source of revenue is available for at least three years.

Grant Agreements – Prior to application and to acceptance, grant agreements will be reviewed to ensure matching requirements and compliance with regulatory requirements are reasonable and attainable.

Operating Expenditure Guidelines

Approvals – Expenditures may be made only after appropriate approvals have been attained, State and City purchasing requirements have been met, and budget appropriation is complete.

Public Stewardship – For all operating expenditures, strive to balance prudent decision making with fair market considerations in order to receive optimal value for funds expended while achieving "triple bottom line" returns as reflected through the filter of financial, social, and environmental measurements.

Management of approved expenditures – Invoices for purchases made without authorized budget authority and appropriate approval, except in a declared emergency, cannot be paid.

Full Cost Allocation – Department budgets should be prepared in a manner to reflect the full cost of providing services, including distribution of general overhead costs.

Financial Planning & Forecasting Guidelines

The City forecasts revenue, resources and expenditures for six years beyond the current budget period and provides quarterly forecast updates to the City's policy-makers.

Budget Adjustments & Amendments

The budget may be adjusted, increased or reduced, during the year using one of two methods.

- Administratively approved adjustments to budgets within the same fund and department.
- Council approved budget amendment ordinances for changes that result in a net change to the balance of an individual fund or department budget.

Budget Reductions – In the event the overall budget or individual funds are forecasted to have end of the year fund reserve balances that are lower than budgeted, the Mayor will be notified of the amount of the adjustments necessary to assure fund reserve balances are retained.

Reserve Policies

The City will maintain adequate reserves to meet the following needs:

- Provide adequate liquidity
- Provide for unanticipated economic downturns
- Maintain credit ratings
- Provide for services and costs during a declared emergency
- Provide for long-term capital needs
- Meet mandated reserve requirements

Definition of Reserves – The City defines budgetary reserves as the difference between:

a. Those short-term assets that can reasonably be expected to be available for use within the year or shortly thereafter; and
b. Those liabilities that can reasonably be expected to be extinguished during the year.

Management of Separate Fund Reserves – The transfer of funds from one fund's reserve to another fund is prohibited, even where otherwise legally acceptable, unless authorized by City Council.

Reserve Goals - Reserve goals shall be set with a minimum standard and with a target goal.

Use of reserves in excess of the minimum standard to balance a Fund's budget shall be allowed. Such use of Reserves shall be specifically identified to the Council as part of their budget deliberations. ***When reserves are to be budgeted for use, the council shall receive details as to the future plan for balancing the budget without the use of reserves and for the replenishment of reserves to their target levels.***

Reserves that fall below the set minimum standard - ***When a fund reserve falls below its minimum standard the Mayor shall present to Council, within 60 days, a Financial Plan to restore the balance to the minimum standard as quickly as feasible or in no case longer than three Budget years.***

Investment & Debt Policies

Asset Preservation – Preservation of assets is a higher priority than return on investment. The City will seek a reasonable return on its investments while also preserving the original capital investment. The Council reviews and adopts the City's Investment Policy annually.

Interfund Loans – With Council approval and when possible, the City will use inter-fund loans to provide for cash flow coverage. Longer-term uses will be allowed on a case-by-case basis. The loaning fund receives interest at the average monthly yield earned on investments of the City.

Debt Issuance – The City strives to maintain a strong bond rating by monitoring and improving its financial stability. Before debt is issued consideration will be given to:

a. Whether a sufficient revenue stream is available to repay the debt.
b. Alternate methods of financing.
c. Whether it would not be cost effective to delay issuing debt.

For projects requiring the issuance of new debt or for projects in excess of $5 million, a separate financial funding analysis shall be prepared for council review.

Capital Investment Policy

Relationship to Long-Range Plans – Capital projects will be evaluated based on relative contribution to meeting the stated goals and objectives of City Council approved long-range plans, including the City's Legacies and Strategic Commitments, Capital Facilities Plan (CFP), Comprehensive Plan, and/or other supporting plans or studies.

Types of Projects Included in the CFP – A project must meet the following criteria:

a. Formally included in a Council adopted long-range plan
b. Involve design, physical construction, reconstruction, or replacement of a major component of City infrastructure, or acquisition of land or structures
c. Preliminarily scoped as to cost and timing
d. Estimated to exceed $50,000
e. All projects using Real Estate Excise Tax funds, regardless of other criteria

Project Tracking – Each Capital Project must be tracked with a job cost identifier in Finance's accounting system. Finance will provide quarterly budget to actual project revenue and expenditure reports.

Budget Upfront – Capital projects are budgeted at the full estimated cost of completing the project, or unique phases for larger projects, in the year the project is expected to start. Once adopted, unspent CFP budgets will be re-appropriated at the end of each fiscal period until the project is completed or abandoned**.**

Calculation of Operating Impact – Future operating and maintenance cost impact of new capital assets and facilities will be calculated and considered prior to the authorization of the project.

Accounting, Audit & Financial Reporting Policies

Budget Monitoring – The Finance Department will maintain a system for monitoring the City's budget performance. Finance will provide the City Council with quarterly presentations regarding revenue collection by fund and expenditures by department. Finance will provide monthly reports to Department Heads. Department Heads have primary responsibility for ensuring that their Departments and/or Funds stay within their annual adopted budget.

EXPLANATION OF ACCOUNTING BASIS AND STRUCTURE

Basis of Accounting
Basis of accounting refers to the timing of revenues and expenses being recognized and reported in the financial statements. The budget is not prepared using the same basis of accounting and will not, in all cases, correspond directly to the City's financial statements.

Financial Report Basis
The accrual basis of accounting is used for all funds at the entity-wide reporting level. With accrual basis, revenues and expenditures are recorded in the periods in which the transactions, events and circumstances occur, rather than in the periods in which cash is received or paid. At the fund level, the accrual basis of accounting is used for all funds except the governmental fund types, which use the modified accrual basis of accounting.

Modified accrual differs from full accrual in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemptions of long-term debt are considered expenditures when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Depreciation is not recorded.

Budget Basis
Governmental Fund types are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the City's annual report. Proprietary Funds and Fiduciary Funds are budgeted using modified accrual basis and are depicted in the annual report using full accrual; therefore, these funds are not directly comparable between the two reports. Fund types are defined on the next page.

The City administers Local Improvement District (LID) bonds, which are issued when property owners require assistance to fund improvements that benefit the entire district. Since the bonds are not a City obligation, the City does not budget for individual LIDs, however prior year actual revenues and expenditures are shown. Reserves and estimated interest revenue in the LID Guarantee fund are included in the budget.

Balanced Budget

Beginning Reserves + Revenues = Expenditures + Ending Reserves
In order to keep the equation in balance, any change in one of these components must be offset by an equal change to the other side of the equation. To show totals that 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.

Explanation of Accounting Basis and Structure (continued)

Reserves

For budget preparation and monitoring purposes, the City uses reserves rather than fund balances. The reserve concept is used because it better defines the resources expected to be available at the beginning of the year for expenditures. 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.

FUND TYPE DESCRIPTIONS AND ACCOUNTABILITY

The structure of the City's accounting follows the system prescribed by the Budgeting, Accounting, Reporting System (BARS) required by the State of Washington.

Governmental funds are generally used to account for tax supported activities. There are five different types of governmental funds: the General Fund, Special Revenue Funds (below), Debt Service Funds, Capital Projects Funds, and Permanent Funds.

Proprietary Funds focus on determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types: Enterprise Funds and Internal Service Funds.

Discrete Component Units are legally separate municipal corporations for which the city is accountable. These units have separate funds, and financial data is reported separately from the financial data of the primary government.

The Mayor is ultimately responsible for all expenditures of City government, with day-to-day responsibility for fund management delegated to Department Heads. In most cases, a specific department has responsibility for a fund. More than one department may draw on the resources of the General Fund and other shared funds. The following table demonstrates these relationships, provides definitions of the fund types, and lists the individual funds. Underlined fund names link to the individual fund budget; underlined department names link to the departmental budget. For funds with *Shared Budgetary Responsibility, Finance balances the fund and manages reserves.

Fund#	Fund Name	Budgetary Responsibility
001 - General Fund: To account for financial resources not accounted for in other funds. The primary operating fund of the City, it supports general government activities, public safety, recreation, and planning and community development.		
1	General Fund	*Shared by most departments
100s - Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital.		
111	Street Fund	Public Works
113	Paths and Trails Reserve Fund	Public Works
123	Park Site Acquisition Fund	Parks and Recreation
125	Federal Building Fund	Public Works
126	Library Gift Fund	Library
131	Olympic Pipeline Incident Fund	Public Works
132	Squalicum Park / Olympic Fund	Parks and Recreation
133	Olympic – Restoration Fund	Public Works

Fund#	Fund Name	Budgetary Responsibility
134	Olympic-Whatcom Falls Park Addition Fund	Parks and Recreation
135	Little Squalicum-Oeser Settlement Fund	Parks and Recreation
136	Environmental Remediation Fund	*Shared by departments
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared Citywide for capital
142	Second 1/4% REET Fund	*Shared Citywide for capital
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police
153	Criminal Justice Fund	Police
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Benefit District Fund	Finance
162-163	Public, Education & Government Access TV Fund (PEG) and Equipment Reserve	Information Technology
172	Beyond Greenways Fund	Parks and Recreation
173	Greenways III	Parks and Recreation
177	Park Impact Fee Fund	Parks and Recreation
178	Sportsplex Fund	Parks and Recreation
180	Tourism Fund	Planning & Community Development
181	Low Income Housing Fund	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development
200s - Debt Service Funds: To account for financial resources that are restricted, committed or assigned for payment of principal and interest. Also to account for the accumulation of resources and payment of general long-term debt, principal, and interest.		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
251-299	LID Debt Service Funds (not budgeted)	Finance
300s - Capital Projects Funds: To account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or other capital assets, excluding those financed by proprietary funds or for assets that will be held in trust for others.		
	None at this time.	
400s - Enterprise Funds: To account for operations that are normally financed and operated similar to a private business, in which a fee is charged to external users for goods or services.		
410	Water Fund	Public Works
420	Wastewater Fund	Public Works
430	Storm and Surface Water Utility Fund	Public Works
440	Solid Waste Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation

Fund#	Fund Name	Budgetary Responsibility
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540-543	Telecommunication and Technology Fund and subfunds	Information Technology Services
550	Claims and Litigation Fund	Legal
561	Unemployment Compensation Fund	Human Resources
562	Workers' Compensation Fund	Human Resources
565	Health Benefits Fund	Human Resources
600s - Trust and Agency Funds: To account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other employee benefit plans.		
612	Firefighters Pension and Benefit Fund	Human Resources
613	Police Officers Pension and Benefit Fund	Human Resources
700s - Permanent Funds: To account for resources with legally restricted principal. Earnings on the principal may be used for designated programs.		
701	Beyond Greenways Endowment Fund	Parks and Recreation
702	Natural Resource Protection and Restoration Fund	Public Works
900s - Discrete Component Units: To account for legally separate organizations for which the city is legally or financially accountable.		
965	Public Facilities District Fund	PFD Board of Directors
970	Public Development Authority Fund	PDA Board of Directors

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CITYWIDE BUDGET OVERVIEW REPORTS

Summary of Estimated Revenues, Expenditures and Reserves – by Department
On the following pages, a citywide summary of the budget by department is presented for the General Fund and summarized by type of fund for all others. ***Non-Departmental Revenues*** are shared between departments, and will appear as a funding source in the department that ultimately uses the resource. ***Non-Departmental Expenditures*** are citywide and not specific to any one department. There is a budget summary for each department and for the Non-Departmental group in the Departmental Budgets section.

Changes in Estimated Reserve Balances Report
For each fund, total revenues and expenditures are shown along with the estimated change in reserve balance. The minimum reserve goal for each fund is also shown and whether or not the goal has been met. Explanations are provided for those funds that have budgeted reserve balance changes of more than 10% and $250,000.

Revenue Summary and Expenditure Summary Charts
Citywide pie charts by type and by fund show the current budget. These are followed by definitions for each revenue and expenditure type. Fund types are described earlier in this section.

Summary of Estimated Revenues, Expenditures, and Reserves – by Account Type
This citywide summary of the budget by account type is presented for the General Fund and summarized by type of fund for all others for the budget year. The total of all funds for the budget year is compared to the total for the current year adopted budget.

Citywide Expenditures by Sub Type - All Funds
To follow the summary presentation by the highest level account type, this report presents citywide expenditures by the next level of detail, the sub type. This report is of all funds in aggregate. A similar report for the General Fund appears in the Fund Budgets section that follows.

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE	$14,182,602	$21,475,351	$1,601,104	$ 45,989,170	$18,393,866
REVENUES					
Fire	597,700	0	0	7,880,033	0
Police	1,775,246	5,294,364	0	0	0
Judicial Services	1,878,300	0	0	0	0
Parks & Recreation	1,790,763	4,614,243	0	757,465	0
Library	349,181	25,000	0	0	0
Museum	8,000	0	0	0	0
Planning & Com Devel	34,624	5,716,821	0	2,000,000	0
Hearing Examiner	20,000	0	0	0	0
Human Resources	554,200	0	0	0	14,230,084
Finance	1,722,021	0	2,249,982	0	0
ITSD	617,559	505,050	0	0	1,890,117
Legal	474,423	0	0	0	1,262,753
Office Of The Mayor	429,174	0	0	0	0
City Council	239,674	0	0	0	0
Non-Departmental	56,722,392	1,741,272	0	0	0
Public Works	0	24,286,321	0	69,310,807	10,138,193
Public Facilities Dist	0	0	0	0	0
Public Development Auth	0	0	0	0	0
TOTAL REVENUES	**67,213,257**	**42,183,071**	**2,249,982**	**79,948,305**	**27,521,147**
TOTAL AVAILABLE RESOURCES	81,395,859	63,658,422	3,851,086	125,937,475	45,915,013
EXPENDITURES					
Fire	14,841,833	1,343,511	-	7,741,986	-
Police	22,282,695	4,087,667	-	-	-
Judicial & Support Serv	1,991,376	-	-	-	-
Parks & Recreation	7,435,499	4,376,440	-	748,586	-
Library	3,883,857	25,000	-	-	-
Museum	1,537,745	-	-	-	-
Planning & Com Devel	2,356,234	5,705,698	-	2,058,626	-
Hearing Examiner	213,530	-	-	-	-
Human Resources	1,146,847	-	-	-	14,572,314
Finance	2,329,067	-	1,841,426	-	-
ITSD	2,459,309	317,942	-	-	2,336,502
Legal	1,648,575	-	-	-	1,086,003
Office Of The Mayor	1,198,823	-	-	-	-
City Council	485,272	-	-	-	-
Non-Departmental	4,582,000	737,727	-	-	-
Public Works	-	27,010,353	-	87,040,743	9,911,330
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
TOTAL EXPENDITURES	**68,392,662**	**43,604,338**	**1,841,426**	**97,589,941**	**27,906,149**
ESTIMATED ENDING RESERVE BALANCE	13,003,197	20,054,084	2,009,660	28,347,534	18,008,864
TOTAL EXPENDITURES AND RESERVE BALANCE	$81,395,859	$63,658,422	$3,851,086	$125,937,475	$45,915,013

-- by Department

2013 Budget

PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2013 BUDGET	ADOPTED 2012 BUDGET	Change from 2012 Adopted AMOUNT	PCT
$ 11,920,889	$3,572,494	$ 2,650,892	$119,786,368	$120,273,702	$ (487,334)	-0.4%
0	0	0	8,477,733	8,381,668	96,065	1.1%
0	0	0	7,069,610	6,840,956	228,654	3.3%
0	0	0	1,878,300	1,829,800	48,500	2.7%
0	456,760	0	7,619,231	10,232,684	(2,613,453)	-25.5%
0	0	0	374,181	369,625	4,556	1.2%
0	0	0	8,000	159,215	(151,215)	-95.0%
0	0	0	7,751,445	4,306,592	3,444,853	80.0%
0	0	0	20,000	30,000	(10,000)	-33.3%
3,716,638	0	0	18,500,922	17,734,190	766,732	4.3%
0	0	0	3,972,003	3,862,340	109,663	2.8%
0	0	0	3,012,726	2,296,961	715,765	31.2%
0	0	0	1,737,176	2,420,589	(683,413)	-28.2%
0	0	0	429,174	445,823	(16,649)	-3.7%
0	0	0	239,674	233,836	5,838	2.5%
0	0	0	58,463,664	55,225,426	3,238,238	5.9%
0	42,298	0	103,777,619	80,822,044	22,955,575	28.4%
0	0	1,137,704	1,137,704	1,142,264	(4,560)	-0.4%
0	0	260,268	260,268	320,994	(60,726)	-18.9%
3,716,638	**499,058**	**1,397,972**	**224,729,430**	**196,655,007**	**28,074,423**	**14.3%**
15,637,527	4,071,552	4,048,864	344,515,798	316,928,709	27,587,089	8.7%
-	-	-	23,927,330	23,007,364	919,966	4.0%
-	-	-	26,370,362	24,441,389	1,928,973	7.9%
-	-	-	1,991,376	2,661,617	(670,241)	-25.2%
-	160,661	-	12,721,186	12,362,058	359,128	2.9%
-	-	-	3,908,857	3,660,267	248,590	6.8%
-	-	-	1,537,745	1,732,180	(194,435)	-11.2%
-	-	-	10,120,558	6,823,107	3,297,451	48.3%
-	-	-	213,530	206,254	7,276	3.5%
3,763,297	-	-	19,482,458	18,795,068	687,390	3.7%
-	-	-	4,170,493	4,374,010	(203,517)	-4.7%
-	-	-	5,113,753	3,737,437	1,376,316	36.8%
-	-	-	2,734,578	2,637,692	96,886	3.7%
-	-	-	1,198,823	928,605	270,218	29.1%
-	-	-	485,272	451,165	34,107	7.6%
-	-	-	5,319,727	7,076,855	(1,757,128)	-24.8%
-	2,558	-	123,964,984	104,324,851	19,640,133	18.8%
-	-	1,087,997	1,087,997	1,142,198	(54,201)	-4.7%
-	-	350,000	350,000	358,353	(8,353)	-2.3%
3,763,297	**163,219**	**1,437,997**	**244,699,029**	**218,720,470**	**25,978,559**	**11.9%**
11,874,230	3,908,333	2,610,867	99,816,769	98,208,239	1,608,530	1.6%
$ 15,637,527	$4,071,552	$ 4,048,864	$344,515,798	$316,928,709	$ 27,587,089	8.7%

Changes in Estimated Reserve Balances

Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
General	14,182,602		67,213,257		81,395,859		68,392,662
Street	1,839,968		19,567,410		21,407,378		20,159,430
Paths & Trails Reserve	17,141		7,895		25,036		2,514
Parksite Acquisition	82,985		2,325		85,310		2,514
Federal Building	480,216		5,202		485,418		51,909
Library Gift	6,000		25,000		31,000		25,000
Olympic Pipeline Incident	44,956		5,814		50,770		2,572
Olympic-Whatcom Falls Park Addl	262,033		2,318		264,351		27,514
Environmental Remediation	1,062,240		65,750		1,127,990		57,268
1st 1/4% Real Estate Excise Tax	993,745		870,660		1,864,405		1,074,083
2nd 1/4% Real Estate Excise Tax	2,204,499		1,255,612		3,460,111		1,385,894
Police Federal Equitable Share	386,662		15,690		402,352		94,280
Asset Forfeiture/Drug Enforce.	61,002		41,187		102,189		48,523
Criminal Justice	836,499		305,020		1,141,519		507,876
Public Safety Dispatch	1,949,217		4,932,467		6,881,684		4,780,499
Transportation Benefit District	1,131,059		4,315,000		5,446,059		5,312,678
Public Ed & Govt Access TV	287,899		375,050		662,949		282,942
Restricted Equipment - PEG	142,000		130,000		272,000		35,000
Beyond Greenways	1,195,126		12,143		1,207,269		720,616
Greenways III	5,624,547		4,113,439		9,737,986		2,935,172
Parks Impact	2,427,888		416,989		2,844,877		392,356
Sportsplex	40,077		1,279		41,356		-
Tourism	399,592		1,103,521		1,503,113		1,208,841
Low Income Housing	-		3,000,000		3,000,000		2,883,557
Community Develop Block Grant	-		976,300		976,300		976,300
HOME Investment Partnership Grant	-		637,000		637,000		637,000
Sportsplex Acquistion Debt	23,162		278,168		301,330		273,062
2004 PFD/Civic Field LTGO	-		1,384,568		1,384,568		1,384,568
2011 QEC Bond	730,864		394,943		1,125,807		-
Drake Note	-		17,964		17,964		17,964
PW Trust Loan-Str Overlay	-		165,832		165,832		165,832
LID Guaranty	847,078		8,507		855,585		-
Water	4,925,530		24,559,249		29,484,779		22,909,120
Wastewater	27,863,769		31,754,431		59,618,200		51,094,436
Storm/Surface Water Utility	1,055,948		9,000,908		10,056,856		8,680,420
Solid Waste	7,459,773		1,687,794		9,147,567		2,093,075
Cemetery	319,494		549,271		868,765		564,007
Golf Course	280,000		208,194		488,194		184,579
Parking Services	1,337,291		2,308,425		3,645,716		2,263,692
Medic One	601,535		7,880,033		8,481,568		7,741,986
Development Services	2,145,830		2,000,000		4,145,830		2,058,626
Fleet Administration	6,098,226		4,029,903		10,128,129		3,506,395
Purchasing/Materials Mngmt	802,169		2,436,390		3,238,559		2,775,997
Facilities Administration	943,969		3,671,900		4,615,869		3,628,938

2013 Budget

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal $$	Minimum Reserve Goal	Goal Met
	13,003,197	(1,179,405)	-8.3%	8,100,000	6% operating or $5M	yes
	1,247,948	(592,020)	-32.2%	1,000,000	5% operating + $250K	yes
	22,522	5,381	31.4%			
	82,796	(189)	-0.2%			
	433,509	(46,707)	-9.7%			
	6,000	-	0.0%			
	48,198	3,242	7.2%			
	236,837	(25,196)	-9.6%			
	1,070,722	8,482	0.8%			
	790,322	(203,423)	-20.5%	100,000	$100K minimum	yes
	2,074,217	(130,282)	-5.9%	100,000	$100K minimum	yes
	308,072	(78,590)	-20.3%			
	53,666	(7,336)	-12.0%			
	633,643	(202,856)	-24.3%			
	2,101,185	151,968	7.8%	700,000	15% operating	yes
	133,381	(997,678)	-88.2%	200,000	10% operating	no
	380,007	92,108	32.0%			
	237,000	95,000	66.9%			
	486,653	(708,473)	-59.3%			
	6,802,814	1,178,267	20.9%			
	2,452,521	24,633	1.0%			
	41,356	1,279	3.2%			
	294,272	(105,320)	-26.4%			
	116,443	116,443	--			
	-	-	--			
	-	-	--			
	28,268	5,106	22.0%			
	-	-	--			
	1,125,807	394,943	54.0%			
	-	-	--			
	-	-	--			
	855,585	8,507	1.0%			
	6,575,659	1,650,129	33.5%	5,000,000	5% operating + debt/ser.	yes
	8,523,764	(19,340,005)	-69.4%	4,000,000	5% operating + debt/ser.	yes
	1,376,436	320,488	30.4%	1,100,000	5% operating + $400K	yes
	7,054,492	(405,281)	-5.4%	1,200,000	5% operating + $1 M	yes
	304,758	(14,736)	-4.6%	130,000	6% operating + $100K	yes
	303,615	23,615	8.4%	200,000	$200K	yes
	1,382,024	44,733	3.3%	600,000	6% operating	yes
	739,582	138,047	22.9%	600,000	8% operating	yes
	2,087,204	(58,626)	-2.7%	1,500,000	50% operating	yes
	6,621,734	523,508	8.6%	2,000,000	1 yr replacement costs	yes
	462,562	(339,607)	-42.3%	165,000	6% operating	yes
	986,931	42,962	4.6%	200,000	6% operating	yes

Changes in Estimated Reserve Balances (continued)

Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
Telecommunication and Technology	370,065		396,150		766,215		564,736
Technology Replacement & Reserve	1,490,000		749,837		2,239,837		1,027,636
PW Computer Infrastructure Repl	-		397,000		397,000		397,000
GIS Administration	-		347,130		347,130		347,130
Claims Litigation	4,251,014		1,262,753		5,513,767		1,086,003
Unemployment Compensation	396,435		124,484		520,919		185,604
Workers Comp Self-Insurance	922,278		576,078		1,498,356		715,205
Health Benefits	3,119,710		13,529,522		16,649,232		13,671,505
Firefighter Pension and Benefit	6,375,204		2,419,557		8,794,761		2,410,076
Police Pension and Benefit	5,545,685		1,297,081		6,842,766		1,353,221
Greenways Maint Endowment	1,027,640		456,760		1,484,400		160,661
Nat Res Protect & Restoration	2,544,854		42,298		2,587,152		2,558
Public Facilities District	1,362,813		1,137,704		2,500,517		1,087,997
Public Development Authority	1,288,079		260,268		1,548,347		350,000
Total	**119,786,368**		**224,729,430**		**344,515,798**		**244,699,029**

Explanations of Changes in Estimated Reserve Balances
Explanations are provided for changes of more than 10% and $250,000 in estimated reserve balances for individual funds.

Street Fund – A decrease in grant revenue is more than the reduction in expenditures and requires using $592,020 of reserves to complete the work in progress backlog.

Transportation Benefit District Fund – City Council increased the subsidy to Whatcom Transit Authority for additional routes and hours of service in 2013. In addition, there are a number of capital projects for street overlay and non-motorized transportation projects, which results in a decrease of $997,678 in reserves.

Beyond Greenways – The budget anticipates several large capital projects including Civic Field turf replacement and repairs at the Aquatic Center, which will utilize $708,473 of reserves.

Greenways III Fund – The budget anticipates increasing reserves $1,178,267 for future park acquisitions and construction projects.

Qualified Energy Conservation Bond Fund – This is a sinking fund used to accumulate funds for a 2025 balloon payment for QEC Bonds used to fund energy efficiency / conservation projects completed in city buildings.

2013 Budget

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal $$	Minimum Reserve Goal	Goal Met
	201,479	(168,586)	-45.6%			
	1,212,201	(277,799)	-18.6%			
	-	-	--			
	-	-	--			
	4,427,764	176,750	4.2%	5,000,000	3,000,000	yes
	335,315	(61,120)	-15.4%	200,000	75% estimated claims	yes
	783,151	(139,127)	-15.1%	600,000	$600K minimum	yes
	2,977,727	(141,983)	-4.6%	500,000	3% of medical premiums	yes
	6,384,685	9,481	0.1%			
	5,489,545	(56,140)	-1.0%			
	1,323,739	296,099	28.8%			
	2,584,594	39,740	1.6%			
	1,412,520	49,707	3.6%	800,000		yes
	1,198,347	(89,732)	-7.0%			
	99,816,769	**(19,969,599)**	**-16.7%**			

Water Fund – A combination of increased fees, grants, and utilization of bond proceeds increases the amount of funds available for operations and capital projects, some of which will be carried over into 2014. This results in reserves increasing by $1,650,129 in 2013.

Wastewater Fund – A $43 million bond issued in 2011 will be utilized to fund the waste water treatment plant expansion to comply with increased Department of Ecology Regulations. Construction will take place over three years spending down reserves by $19,340,005 in 2013.

Storm/Surface Water Utility Fund – Capital projects for creek day lighting, storm main replacement, and fish passage improvements are being funded from fees, Public Work Trust Loans, and grants. It is anticipated that reserves will increase $320,488 in 2013 as these multi-year projects begin.

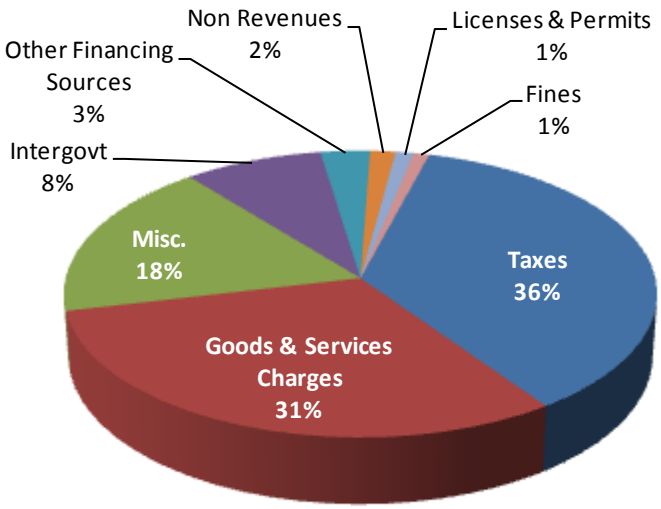
Purchasing & Materials Fund – Spending down reserves by $339,607 to replace the inventory software system for $100,000 and to buy supplies for the installation of water meters for approximately 14,000 non-metered customers.

Technology Replacement Fund – Increased expenditures on servers, storage, and software will reduce reserves by $277,799. Citywide software upgrades are being implemented to increase efficiency and provide for enhanced customer option on-line.

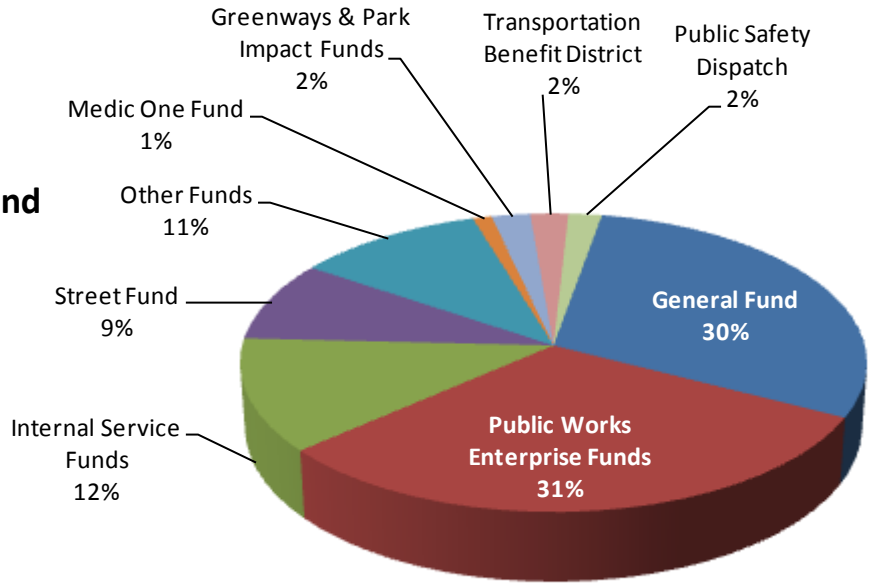
Greenways Maintenance Endowment Fund – Will increase reserves by $296,099 as 9% of the Greenways III Property Tax Levy is deposited into this fund to help fund the maintenance costs associate with properties purchased from the levy

Revenue Summary – 2013

Revenues by Type All Funds (Excluding Reserves)



Revenues by Fund (Excluding Reserves)



Definitions are provided for use with reports on the pages that follow in this section and the Fund Budgets section.

Revenue Types and Beginning Reserve Definitions

Beginning Reserves: The difference between assets that can reasonably be expected to be available for use within the year 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: Charges for issuance of licenses and permits such as business licenses or building permits. Does not include inspection charges, which are classified as services 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. 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.

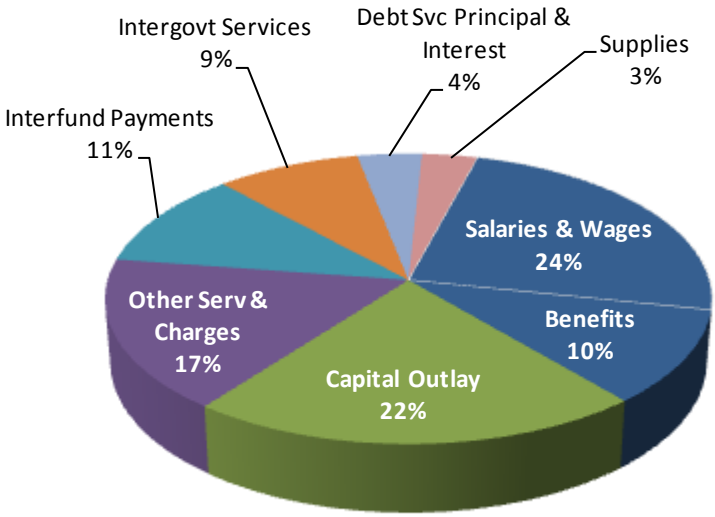
Miscellaneous Revenues: Includes operating revenues not classified elsewhere such as interest income, rental income, and contributions from private sources.

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

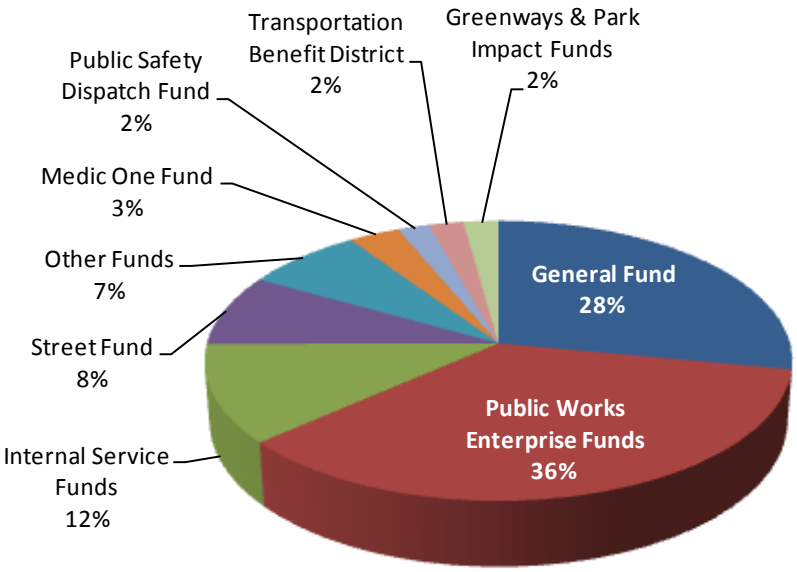
Other Financing Sources: These are changes in current financial resources that are reported separately from revenues to avoid distorting revenue trends. Examples include sale of GO Bonds, proceeds from the disposition of capital assets, and transfers.

Expenditure Summary - 2013

Expenditures by Type All Funds (Excluding Reserves)



Expenditures by Fund (Excluding Reserves)



Definitions are provided for use with reports on the pages that follow in this section and the Fund Budgets section.

Expenditure Types and Ending Reserve Definitions

Ending Reserves: The difference between assets that can reasonably be expected to be available for use within the year 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. ***Interfund Transfers***, or transfers within the City from one fund to another are also included in this category.

Capital Outlay: Expenditures for acquisition of, addition to, or qualifying improvements to assets such as land, buildings, machinery and equipment. Improvement projects that extend the life of a building such as re-roofing may also qualify. 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. Includes both loan advances and loan payments from one fund to another fund within the City. Includes loan advances of intergovernmental loans.

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

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 01/01/2013	$ 14,182,602	$ 21,475,351	$ 1,601,104	$ 45,989,170	$ 18,393,866
REVENUES					
Taxes	54,850,381	21,745,220	-	1,285,000	-
Licenses & Permits	729,271	409,000	-	1,320,500	-
Intergovernmental	1,283,718	9,462,006	662,729	6,922,645	266,172
Charges For Goods & Services	7,028,136	9,949,606	387,655	47,673,147	4,727,276
Fines & Forfeitures	1,271,100	-	-	859,700	-
Interest & Miscellaneous	605,069	617,239	293,963	17,219,502	19,565,006
Non-Revenues	-	-	-	2,500,000	745,448
Other Financing Sources	1,445,582	-	905,635	2,167,811	2,217,245
TOTAL REVENUES	**67,213,257**	**42,183,071**	**2,249,982**	**79,948,305**	**27,521,147**
TOTAL AVAILABLE RESOURCES	81,395,859	63,658,422	3,851,086	125,937,475	45,915,013
EXPENDITURES					
Salaries & Benefits	47,598,575	12,279,444	-	17,218,099	4,573,398
Supplies	2,262,468	808,394	-	2,746,875	2,277,363
Services	5,229,670	10,054,500	-	9,165,491	16,222,979
Intergovernmental Services	5,762,299	3,798,994	-	11,525,359	146,087
Capital	-	12,646,096	-	37,756,031	2,411,636
Principal & Interest	222,864	33,613	1,841,426	6,033,824	351,864
Interfund Charges	7,316,786	3,983,297	-	13,144,262	1,922,822
TOTAL EXPENDITURES	**68,392,662**	**43,604,338**	**1,841,426**	**97,589,941**	**27,906,149**
ESTIMATED ENDING RESERVE BALANCE 12/31/2013	13,003,197	20,054,084	2,009,660	28,347,534	18,008,864
TOTAL EXPEND. & RESERVE BALANCE	$ 81,395,859	$ 63,658,422	$ 3,851,086	$ 125,937,475	$ 45,915,013

--by Revenue and Expenditure Type 2013 Budget

PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2013 BUDGET	ADOPTED 2012 BUDGET	Change from 2012 Adopted AMOUNT	PCT
$ 11,920,889	$3,572,494	$ 2,650,892	$ 119,786,368	$ 120,273,702	$ (487,334)	-0.4%
1,840,560	418,600	1,110,000	81,249,761	74,167,130	7,082,631	9.5%
-	-	-	2,458,771	2,144,671	314,100	14.6%
115,000	-	250,000	18,962,270	17,347,851	1,614,419	9.3%
-	-	-	69,765,820	65,579,791	4,186,029	6.4%
-	-	-	2,130,800	2,109,800	21,000	1.0%
1,538,214	80,458	37,972	39,957,423	27,584,549	12,372,874	44.9%
222,864	-	-	3,468,312	202,670	3,265,642	1611.3%
-	-	-	6,736,273	7,518,545	(782,272)	-10.4%
3,716,638	**499,058**	**1,397,972**	**224,729,430**	**196,655,007**	**28,074,423**	**14.3%**
15,637,527	4,071,552	4,048,864	344,515,798	316,928,709	27,587,089	8.7%
3,019,342	-	68,792	84,757,650	80,005,684	4,751,966	5.9%
102,300	-	15,631	8,213,031	7,960,808	252,223	3.2%
561,410	-	290,888	41,524,938	35,508,842	6,016,096	16.9%
-	154,581	21,000	21,408,320	19,541,593	1,866,727	9.6%
-	-	-	52,813,763	40,174,068	12,639,695	31.5%
-	-	1,041,686	9,525,277	9,389,617	135,660	1.4%
80,245	8,638	-	26,456,050	26,139,858	316,192	1.2%
3,763,297	**163,219**	**1,437,997**	**244,699,029**	**218,720,470**	**25,978,559**	**11.9%**
11,874,230	3,908,333	2,610,867	99,816,769	98,208,239	1,608,530	1.6%
$ 15,637,527	$4,071,552	$ 4,048,864	$ 344,515,798	$ 316,928,709	$ 27,587,089	8.7%

Citywide Expenditures by Sub Type - All Funds

Expenditures - All funds in aggregate	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*52,705,490*	*54,522,215*	*57,187,440*	*4.9%*	*56,676,409*
OVERTIME & HAZARD DUTY	*1,547,139*	*1,479,111*	*1,797,154*	*21.5%*	*1,801,932*
SALARIES & WAGES Subtotal	**54,252,629**	**56,001,326**	**58,984,594**	**5.3%**	**58,478,341**
PERSONNEL BENEFITS	*18,699,471*	*21,011,616*	*22,753,714*	*8.3%*	*23,398,099*
PENSION & DISABILITY PAY	*2,448,818*	*2,992,742*	*3,019,342*	*0.9%*	*3,361,550*
PERSONNEL BENEFITS Subtotal	**21,148,289**	**24,004,358**	**25,773,056**	**7.4%**	**26,759,649**
OFFICE & OPER. SUPPLIES	*4,127,883*	*4,532,843*	*4,540,808*	*0.2%*	*4,740,167*
FUEL CONSUMED	*725,489*	*645,642*	*706,062*	*9.4%*	*726,278*
ITEMS PURCHASED FOR RESALE	*840,499*	*1,549,900*	*1,548,900*	*-0.1%*	*1,550,367*
SMALL TOOLS & MINOR EQUIP	*1,153,285*	*1,232,423*	*1,417,261*	*15.0%*	*1,460,882*
SUPPLIES Subtotal	**6,847,156**	**7,960,808**	**8,213,031**	**3.2%**	**8,477,694**
PROFESSIONAL SERVICES	*20,690,455*	*21,495,235*	*22,571,464*	*5.0%*	*22,859,546*
COMMUNICATION	*449,605*	*494,702*	*508,063*	*2.7%*	*523,217*
TRAVEL	*180,180*	*268,828*	*266,879*	*-0.7%*	*283,531*
ADVERTISING	*187,222*	*181,194*	*179,005*	*-1.2%*	*184,203*
OPERATING RENTALS & LEASES	*488,505*	*549,592*	*565,144*	*2.8%*	*581,863*
INSURANCE	*601,403*	*621,664*	*571,962*	*-8.0%*	*636,134*
UTILITY SERVICE	*4,394,906*	*4,550,196*	*4,616,830*	*1.5%*	*4,748,439*
REPAIRS & MAINTENANCE	*8,510,134*	*5,337,055*	*7,548,065*	*41.4%*	*7,135,384*
MISCELLANEOUS	*1,880,851*	*2,010,376*	*4,697,526*	*133.7%*	*4,819,658*
OTHER SERVICES & CHARGES Subtotal	**37,383,261**	**35,508,842**	**41,524,938**	**16.9%**	**41,771,975**
INTERGOVERNMENTAL PROF SERVS	*4,178,707*	*5,371,514*	*5,271,051*	*-1.9%*	*4,874,834*
EXTERNAL TAXES & OPER ASSESS	*1,257,646*	*1,369,721*	*1,454,120*	*6.2%*	*1,532,983*
INTERFUND TAXES & OPER ASSESS	*5,272,962*	*5,331,813*	*5,893,876*	*10.5%*	*6,278,807*
INTERFUND SUBSIDIES	*5,879,892*	*7,468,545*	*8,789,273*	*17.7%*	*6,651,609*
INTERGOVERNMENTAL SERVICES Subtotal	**16,589,207**	**19,541,593**	**21,408,320**	**9.6%**	**19,338,233**
LAND	*10,629,797*	*1,350,000*	*3,277,374*	*142.8%*	*1,870,543*
BUILDINGS AND STRUCTURES	*6,632*	*0*	*0*	*0.0%*	*0*
OTHER IMPROVEMENTS	*5,257,491*	*8,065,765*	*6,293,250*	*-22.0%*	*10,270,000*
MACHINERY AND EQUIPMENT	*1,373,827*	*2,732,303*	*2,552,424*	*-6.6%*	*2,916,954*
CONSTRUCTION OF FIXED ASSETS	*6,719,128*	*28,026,000*	*40,690,715*	*45.2%*	*13,179,985*
CAPITAL OUTLAY Subtotal	**23,986,875**	**40,174,068**	**52,813,763**	**31.5%**	**28,237,482**
G. O. BONDS	*1,965,000*	*1,725,000*	*1,370,000*	*-20.6%*	*1,470,000*
REVENUE BONDS	*3,755,000*	*2,005,000*	*1,968,835*	*-1.8%*	*2,028,119*
SPECIAL ASSESSMENT BONDS	*135,000*	*0*	*0*	*0.0%*	*0*
OTHER NOTES	*327,484*	*360,029*	*269,451*	*-25.2%*	*860,518*
INTERGOVERNMENTAL LOANS	*240,000*	*265,000*	*349,000*	*31.7%*	*734,554*
PRINCIPAL	*3,422,190*	*202,670*	*939,275*	*363.5%*	*946,915*
DEBT SERVICE PRINCIPAL Subtotal	**9,844,674**	**4,557,699**	**4,896,561**	**7.4%**	**6,040,106**

Citywide Expenditures by Sub Type - All Funds (continued)

Expenditures - All funds in aggregate	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
INTEREST ON INTERFUND DEBT	*57,455*	*74,168*	*62,650*	*-15.5%*	*55,011*
INTEREST/LONG-TERM EXT. DEBT	*3,453,331*	*4,756,050*	*4,564,791*	*-4.0%*	*4,556,036*
DEBT ISSUE COSTS	*620,658*	*0*	*0*	*0.0%*	*0*
DEBT REGISTRATION COSTS	*3,662*	*1,700*	*1,275*	*-25.0%*	*1,275*
OTHER DEBT SERVICE COSTS	*19*	*0*	*0*	*0.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**4,135,125**	**4,831,918**	**4,628,716**	**-4.2%**	**4,612,322**
INTERFUND PROFESSIONAL SERVICE	*16,901,723*	*16,814,843*	*16,715,791*	*-0.6%*	*17,220,576*
INTERFUND COMMUNICATIONS	*363,351*	*384,894*	*406,550*	*5.6%*	*418,748*
INTERFUND SUPPLIES	*833,410*	*1,569,526*	*1,855,003*	*18.2%*	*1,874,275*
INTERFUND CAPITAL OUTLAYS	*154,212*	*79,200*	*107,700*	*36.0%*	*150,206*
INTERFUND OPERATING RENTALS	*3,422,290*	*3,884,506*	*3,968,944*	*2.2%*	*4,088,010*
INTERFUND INSURANCE SERVICES	*1,117,222*	*1,182,979*	*1,203,131*	*1.7%*	*1,239,225*
INTERFUND REPAIRS & MAINT	*1,859,853*	*2,223,910*	*2,198,931*	*-1.1%*	*2,250,099*
INTERFUND PAYT FOR SERVICE Subtotal	**24,652,061**	**26,139,858**	**26,456,050**	**1.2%**	**27,241,139**
TOTAL EXPENDITURES	**198,839,277**	**218,720,470**	**244,699,029**	**11.9%**	**220,956,941**

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REVENUES – SOURCES AND TRENDS

All revenue estimates in this section are based on the internal December 31, 2012 financial statement and may be subject to final accounting adjustments.

Revenue Forecast Overview

The year ended with both Sales and Business & Occupation tax higher than budgeted. The largest gains were in the retail sector, which was boosted by strong Canadian demand and our proximity to the border.

Even with the uptick in 2012, tax collections across the economically sensitive revenues including Sales, Business & Occupation (B&O), and some Utility taxes are still well below their pre-recession peak. Tax revenue is projected to continue to improve at a slow rate in conjunction with the improving job market and consumer spending. Job creation leads to growth in personal income and increases spending for goods and services.

This forecast assumes a continued slow recovery in the housing market as well. Housing prices should stabilize and the volume of transactions will increase slowly through the forecast period. A strengthening housing market will also help stimulate consumption and retail sales.

New construction assessed valuation increased $8 million to $38 million in 2012. The growth over last year is a positive sign that construction is improving, but is still significantly below the $184 million in 2008. Development activity is expected to remain slow during the forecast period as existing building inventory is absorbed. Development activity is an important leading indicator for the City because it drives property values, sales, real estate excise, B&O, and utility tax revenue. Some tax receipts associated with construction projects typically lag development activity by up to one year.

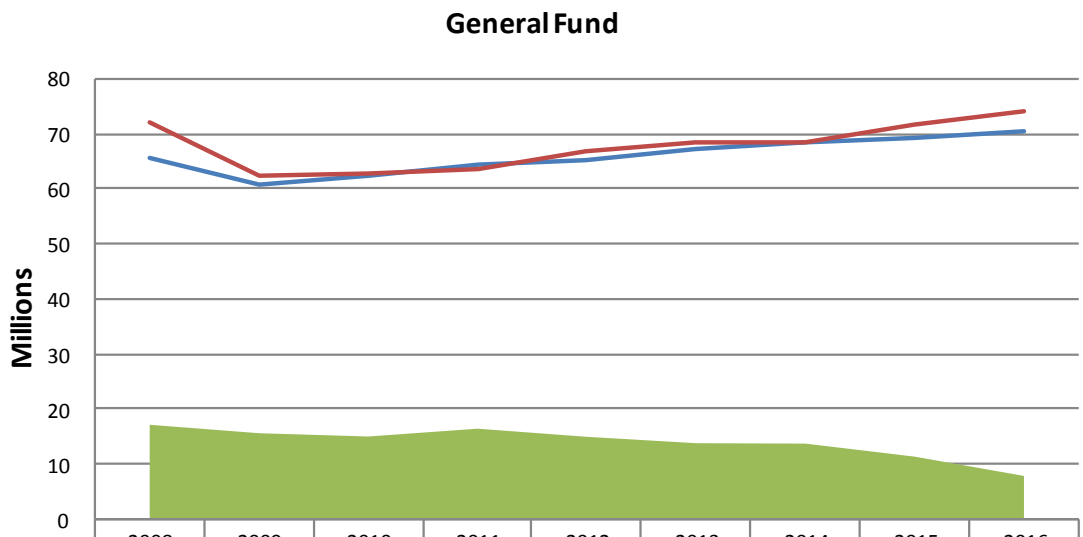
General Fund Revenues

The General Fund forecast builds upon the budgeted 2013 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. While, the forecast illustrates that the current divergence between revenues and expenses and the resulting decline in reserves is not sustainable, it is not considered to be an unsolvable problem. The City recognizes the undesirable balance between revenue and expense trends and will prepare appropriate responses in advance.

General Fund Revenues (continued)

The General Fund Financial Forecast is a tool that provides:

- Long-term financial effects of current policies, programs, and priorities
- Warning for potential problem areas so alternative strategies may be developed
- Assists in strategic decision-making and long-range planning efforts



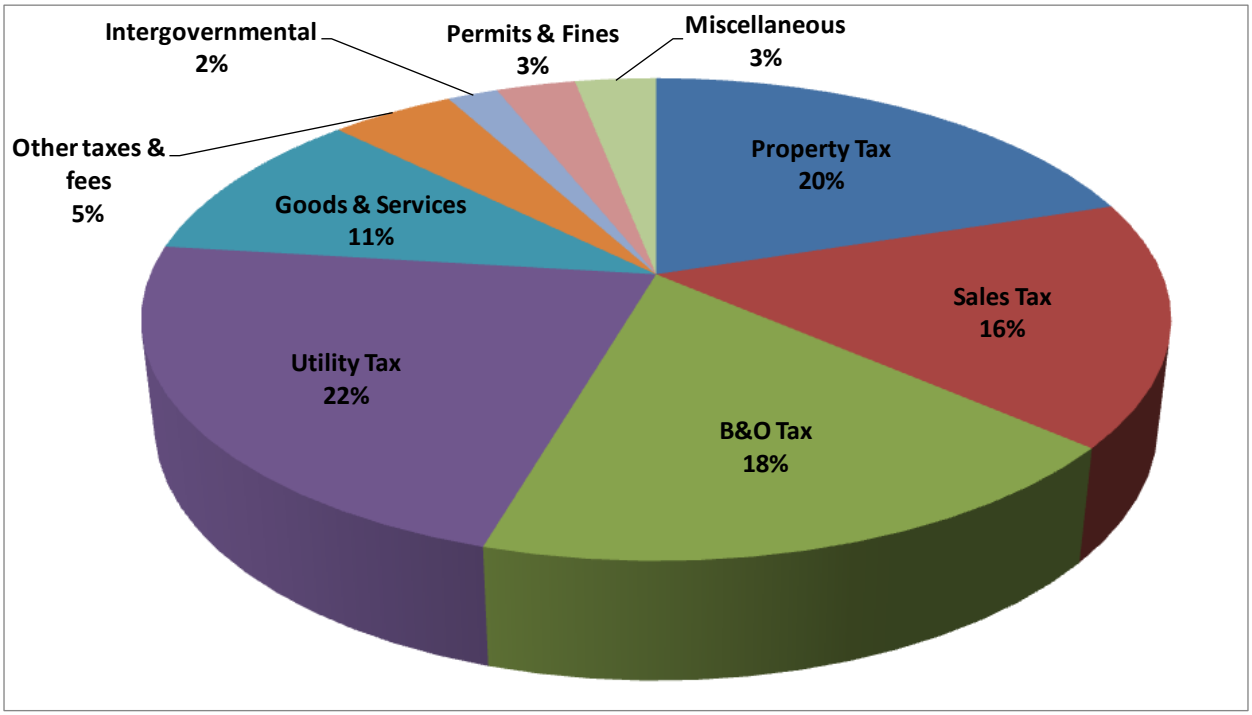
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Internal	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast
Reserves	17,326	15,757	15,146	16,599	15,087	13,907	13,828	11,412	7,835
Revenues	65,700	60,686	62,263	64,275	65,405	67,213	68,447	69,085	70,360
Expenses	71,958	62,193	62,795	63,640	66,901	68,393	68,527	71,501	73,938

The General fund is the primary operating fund of the City supporting the City Council and Mayor's offices; Police, Fire and Municipal Court operations; the Planning Department, the Bellingham Public Library; Bellingham Parks and Recreation operations, all internal service departments in the City, and the Whatcom Museum. The General Fund also finances operations for funds that do not have adequate dedicated revenues, such as Police and Fire Pensions, Medic One, Cemetery and others.

More information on the General Fund expenditures and uses can be found in the Fund Budgets section.

General Fund Revenues (continued)

2013 General Fund Budgeted Revenue $67.2 Million



Property Tax

The City of Bellingham receives approximately $2.74 per $1,000 of assessed valuation from property owners within the City limits. In 2013, this should generate $22.8 million and includes a voter approved $3 million Low Income Housing Levy that is in place for seven-years. The four components of the City's Levy are: General Fund $13.4 million, voted Park Greenways III $4.5 million, voted Housing Levy $3 million, and Fire Pension $1.9 million. The Property Tax Levy provides roughly 20% of the total General Fund revenue.

The following table shows the historical collection of property tax received by the city's General Fund. The amount above the 1% allowed by state law is due to new construction, revaluation of property, banked capacity, and/or annexations.

	Actual			Internal	Budget	Forecast
	2009	2010	2011	2012	2013	2014
Property Tax	11,951,465	12,347,166	12,738,137	13,158,867	13,450,000	13,650,000
Percent Change	-1.82%	3.31%	3.17%	3.30%	2.21%	1.49%

General Fund Revenues (continued)

The City of Bellingham's levy is only one component of the total property tax that that is assessed to property owners. Other levies include State Schools, Whatcom County, Flood Control, Conservation Futures, and the Port of Bellingham. A list of all the property tax levy components and their distribution is provided in the City and Local Economy Section.

Sales Tax

Bellingham's General Fund relies heavily on sales tax revenue, which is subject to larger economic swings than most other sources of government revenues. Recently, retail sales have benefited from our proximity to Canada and the strong Canadian dollar. Although we are not yet back to the $18.9 million of sales tax revenue collected in 2007, the city's sales tax revenue does continue to improve with growth of 2.12% over last year.

Overall most market segments grew from their 2011 levels with General Merchandise, Motor Vehicles & Parts, and Wholesale Goods posting the largest dollar gains. General Merchandise is also the largest single category contributing $3.5 million or 18.6% of the total sales tax revenue.

Next year's budget forecast of $11 million in General Fund sales tax revenue is 16.4% of the total General Fund revenues. The forecast assumes a continued slow recovery in retail and auto sales as well as limited new construction. Growth in the out years is projected at 2-3% per year; a rate commensurate with population growth, price inflation, along with limited new construction.

In 2009, the Sales tax percentage retained in the General Fund was increased from 50.5% to 57.5%. A graph of sales tax historical data is provided in the City and Local Economy Section.

	Actual			Internal	Budget	Forecast
	2009	2010	2011	2012	2013	2014
Sales Tax	9,349,664	9,715,328	10,517,657	10,740,289	11,000,000	11,350,000
Percent Change	0.14%	3.91%	8.26%	2.12%	2.42%	3.18%

In April 2011, voters approved two-tenths of one percent sales tax increase to fund the Transportation Benefit District. This raised the sales tax rate within Bellingham city limits to 8.7%, of this total .85% is distributed to the City for general government purposes. The majority of the sales tax collected in Bellingham is distributed to other jurisdictions as illustrated in the sales tax distribution table and chart.

General Fund Revenues (continued)

Business & Occupation (B&O) Tax

2012 B&O tax revenue continued to show positive growth. The General Merchandise and Medical Services categories are the largest market segments and both grew positively in 2012.

The last three months of the year continued with positive growth and ended at $11.5 million. We anticipate continued growth in 2013 due to the improving economy and increased compliance as the result of our partnership with the State of Washington business licensing.

The decrease in B&O tax revenue in 2009 and 2010 was due to the combined negative impacts of the recession, changes in B&O tax laws (destination based), and two local mergers/acquisitions, which eliminated previously taxable transactions. The City imposes and collects a Business and Occupation tax on all business activity within its jurisdiction. A ten-year graph of B&O Tax historical data is provided in the City and Local Economy Section.

	Actual			Internal	Budget	Forecast
	2009	2010	2011	2012	2013	2014
B&O Tax	10,601,772	10,365,058	11,096,936	11,562,489	12,200,000	12,500,000
Percent Change	-12.14%	-2.23%	7.06%	4.20%	5.51%	2.46%

Utility Tax

The Utility Tax budget for 2013 is $15 million, which is 22% of the General Fund revenue. State law enables cities to levy utility tax up to a 6% on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately $9 million or 60% of the total utility tax revenue.

A tax is also permitted on water, wastewater, storm & surface utilities, which are operated by the City of Bellingham. For City operated utilities, the underlying utility revenue was estimated by projecting usage, new hook ups, and approved utility rate increases.

Due to a recent change in Washington State law, the costs associated with providing fire hydrants and fire protection related to water infrastructure are now considered general governmental costs and can no longer be paid for by the water fund.

Beginning in late 2008 and continuing through 2011 the number of new water and sewer hookups has dropped dramatically in conjunction with the economic downturn and decline in new construction. Anticipated utility tax on telephones and natural gas is also down due to the economy, warmer winter weather (2011-12), and natural gas rate reductions.

General Fund Revenues (continued)

	Actual			Internal	Budget	Forecast
	2009	2010	2011	2012	2013	2014
City Tax Water	1,678,522	1,822,697	2,885,334	3,285,502	3,345,000	3,491,900
City Tax Sewer	1,720,195	1,808,752	1,858,813	1,994,886	2,120,000	2,237,400
City Tax Storm Water	496,282	504,801	528,816	574,560	600,000	612,000
Electric Public Tax	3,451,166	3,448,614	3,609,210	3,616,079	3,800,000	3,876,000
Natural Gas Tax	1,784,746	1,326,473	1,352,736	1,189,563	1,550,000	1,581,000
Cable Tax	1,083,092	1,160,309	1,173,408	1,213,948	1,250,000	1,275,000
Telephone Tax	2,623,465	2,653,182	2,395,868	2,270,417	2,400,000	2,463,000
Total Utility Tax	**12,837,468**	**12,724,828**	**13,804,185**	**14,144,955**	**15,065,000**	**15,536,300**
Percent Change	0.33%	-0.88%	8.48%	2.47%	6.50%	3.13%

Charges for Goods & Services

The Charges for Goods & Services budget for 2013 is $7 million. A majority of this revenue is generated from interfund charges to reimburse the General Fund for organization wide services it provides such as administration, finance, legal, and human resources. The 2013 amounts charged to non-General Fund departments and funds are based on the actual costs incurred in 2011 for these services.

	Actual			Internal	Budget	Forecast
	2009	2010	2011	2012	2013	2014
Goods & Services Charges	6,179,226	6,378,066	6,427,720	6,932,079	7,028,136	7,170,476
Percent Change	0.99%	3.22%	0.78%	7.85%	1.39%	2.03%

The other component of Charges for Goods & Services are fees that are charged to users of various City services including probation fees, recreation registration fees, library, and special police services. Each of these revenue streams has an operational manager assigned to the account who is responsible for estimating the 2013 revenue based on historical growth trends.

General Fund Revenues (continued)

Other Revenues

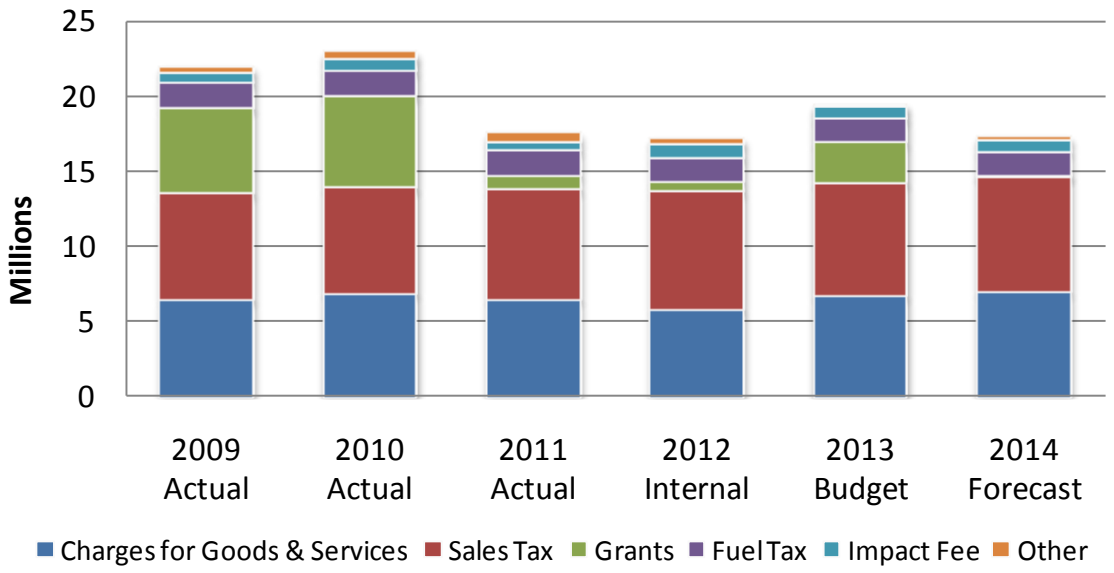
The Other Revenues budget for 2013 is $5.8 million. The major components in Other Revenues include fines, grants, interest, and permits. The main reason for the decrease in License Revenue is due to removing the city's BTV channel 10 from the General Fund and creating a new Public, Education, and Government Access "PEG Fund". This reduces General Fund revenue by approximately $300,000 per year.

For future years, one-time items, for state and federal grants are removed and on-going revenue streams were inflated by a 3% average growth rate. This results in a decrease in intergovernmental Revenue in the out years, which will likely improve as future grants are secured.

	Actual			Internal	Budget	Forecast
	2009	2010	2011	2012	2013	2014
Licenses and Permits	923,157	1,026,869	1,035,777	627,344	729,271	693,271
Intergovernmental Revenue	2,684,827	3,466,507	2,525,201	2,220,922	1,283,718	964,875
Fines	1,158,366	1,219,572	1,301,492	1,172,061	1,271,100	1,329,233
Miscellaneous	1,245,515	968,049	849,192	814,506	605,069	605,069
Other Financing Sources	1,005,329	1,125,447	1,094,234	1,001,783	1,445,582	1,466,082
Total Other Revenue	**7,017,194**	**7,806,444**	**6,805,896**	**5,836,616**	**5,334,740**	**5,058,530**
Percent Change	-31.23%	11.25%	-12.82%	-14.24%	-8.60%	-5.18%

Street Fund Revenues

The Street Fund is the special revenue fund designated for maintenance of all City streets. Revenue is primarily from state sales tax, fuel tax, grants, and interfund payments for administrative and engineering services. The fund is managed by the Public Works Department.



Charges for Goods & Services
This primarily represents the charges to other funds to reimburse the Street Fund for the Engineering Services it provides. Forecasts are estimated on the future capital projects and historical utilization of Engineering Services.

Sales Tax
The Street Fund's portion of the Sales Tax budgeted for 2013 is $7.6 million. Sales tax revenue continues to grow due to the strong Canadian dollar and continued economic recovery.

In 2009, the portion of sales tax allocated to the Street Fund was reduced from 50% to 42.5%. This reduced sales tax receipts in the Street Fund by approximately $1,500,000 per year. A graph of sales tax historical data is located in the City and Local Economy section of this document.

Grants
For 2013, the Street Fund has received confirmation of $2,600,000 in new grants to assist with various City street projects. This number should continue to grow as grants are awarded throughout the year.

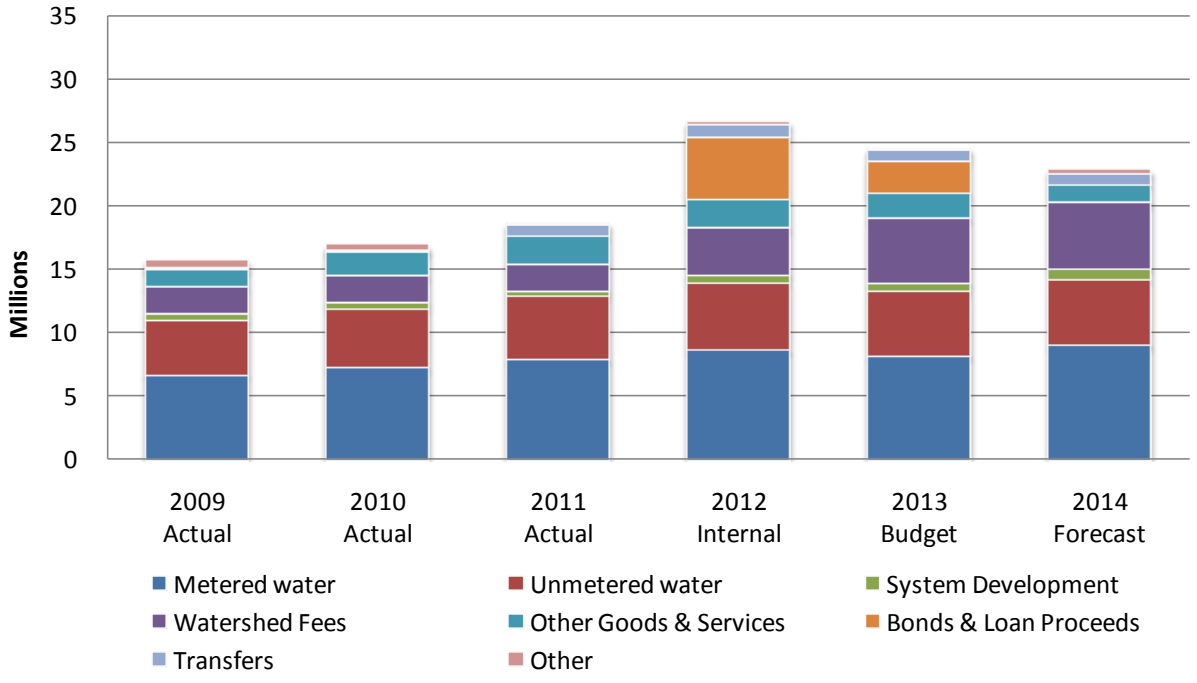
Street Fund Revenues (continued)

Fuel Tax
This amount represents the City's portion of the overall tax the State collects on fuel. The budget estimates were provided using guidance from the Municipal Research and Services Center of Washington (MRSC). The decrease in fuel tax revenue is due to higher fuel prices which decrease demand and result in an overall decrease in the tax amount received.

Impact Fees
Transportation Impact Fees (TIFs) are collected from development as their contribution for the cost of new transportation infrastructure that is deemed necessary and reasonably related to the impact of the development within the City limits of Bellingham.

Water Fund Revenues

The Water Fund is the enterprise fund that supports supplying safe water to customers of the City's water supply system. The main source of revenue is the sale of water to the general public. In addition, System Development charges, Lake Whatcom Watershed Acquisition fees, Goods & Services charges, bonds, and transfers are all sources of revenue in the water fund. The Public Works Department manages the fund.



Water Fund Revenues (continued)

Unmetered Water
This revenue comes from the approximately 14,000 unmetered residential water accounts that receive City water. The state now requires that all new accounts must be metered and the city must replace all of the unmetered accounts with meters by 2017.

Metered Water
There are approximately 8,000 accounts that are metered.

System Development Charges
Revenue received for new hookups to the water system. This revenue has declined more than 71% since 2007. This revenue is used to pay for water system capital projects.

Watershed Fees
The watershed acquisition fee was raised in April 2012 to $14 per bill. This fee is used to acquire land and for capital projects within the Lake Whatcom Watershed. The fee increases each January by the change in the Consumer Price Index.

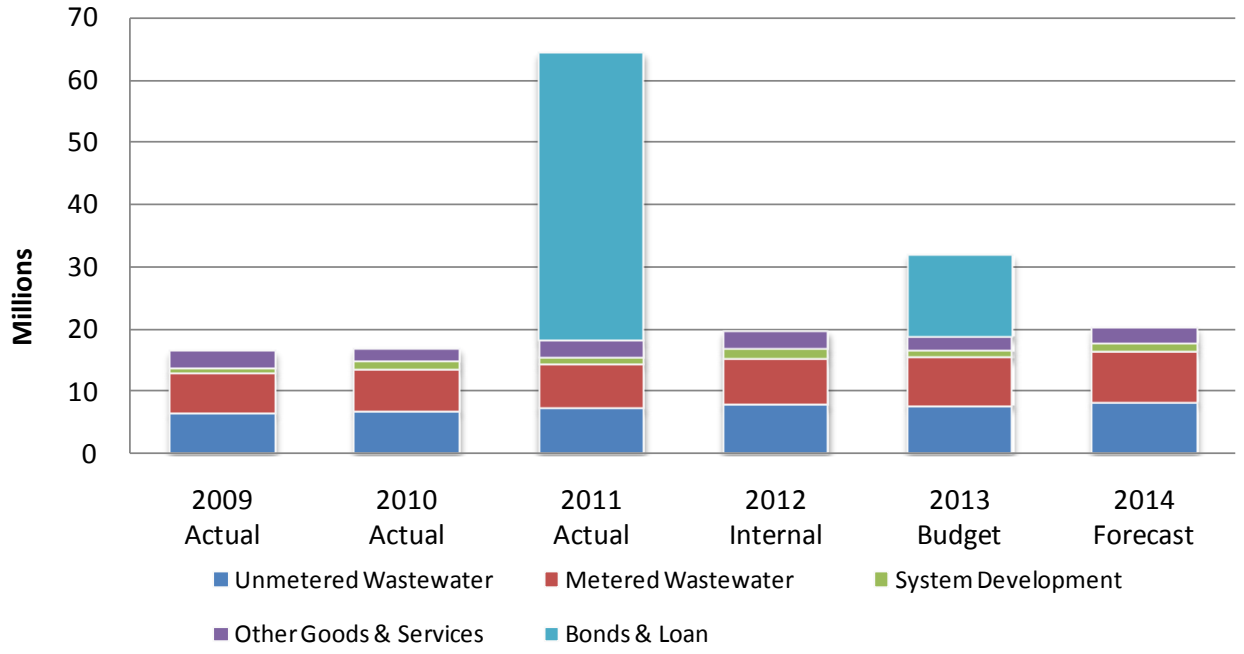
Other Goods & Services
This represents all the other charges, fees, and penalties received by the water fund.

Bonds and Interfund Loan Proceeds
The current capital plan anticipates both utilizing both loans and bonds to fund the capital facility plan projects over the next several years.

Transfers
Money received from the General Fund to pay for the costs associated with providing fire hydrants and fire protection related to water infrastructure.

Wastewater Fund Revenues

The Wastewater Fund is the enterprise fund that provides for conveying and treating wastewater in the City's treatment system. The fund is managed by the Public Works Department.



Unmetered Wastewater
Residential accounts associated with a flat rate.

Metered Wastewater
All new single family construction and multi-family and industrial accounts are required to be metered.

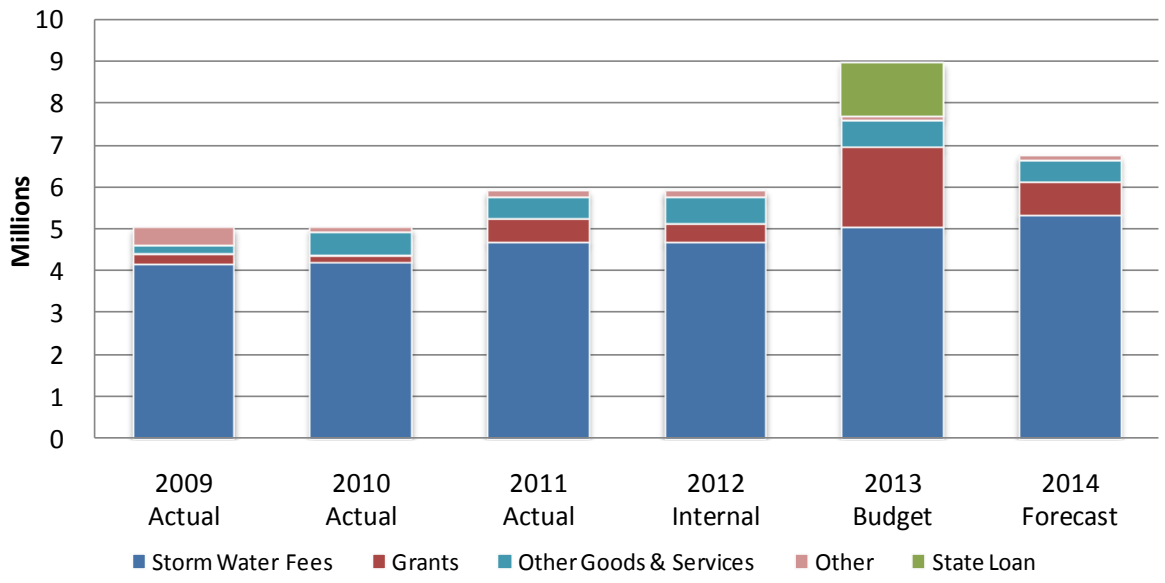
System Development Charges
Revenue received for new hookups to the wastewater system. This has declined more than 77% since 2007. This revenue is used to pay for wastewater system capital projects.

Other Goods & Services
This represents all the other charges, fees, and penalties received by the wastewater fund.

Bonds and Loan Proceeds
To fund the Waste Water Expansion Project $46 million of bonds were issued in 2011. The current capital plan anticipates an additional $35 million bond in 2014 to pay for capital infrastructure upgrades. The expansion will be built over the next several years and is required by the Department of Ecology.

Storm and Surface Water Fund Revenues

The Storm and Surface Water Fund is an enterprise fund for improvement of existing and construction of new storm water facilities and for acquiring wetland and open space. The primary source of revenue is a service charge for impervious surface runoff. The fund is managed by the Public Works Department.



Storm Water Fees
Monthly fees based on the amount of impervious (hard surface area that prevents or slows entry of water into the soil) surface on each parcel of land.

Grants
Federal and State Grants used to improve the collection and treatment of storm and surface water

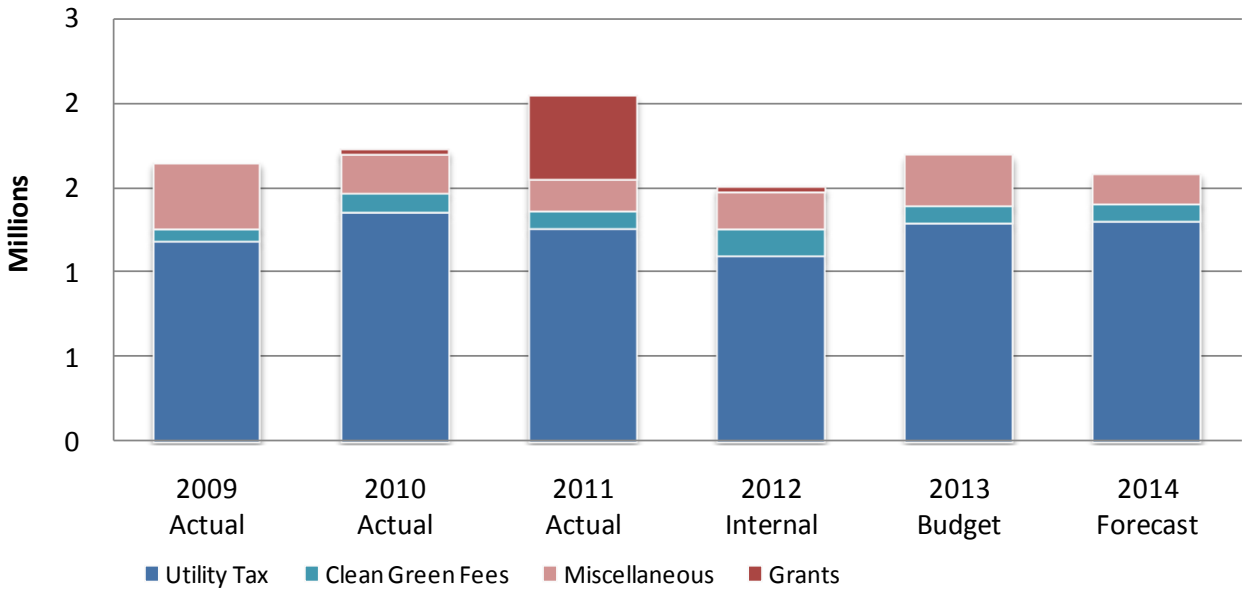
Other Goods & Services
This represents all other charges collected for fees and penalties received by the wastewater fund.

State Loan
This is a Department of Ecology loan to improve the water quality of Squalicum Creek.

Other
Revenue from interest, fines, and miscellaneous items.

Solid Waste Fund Revenues

The Solid Waste Fund is the enterprise fund that provides for waste collection, transfer, and disposal. A private contractor handles garbage collection and billing. The primary source of revenue is the utility tax. The fund is managed by the Public Works Department.



Utility Tax
City tax on fees for the collection, transfer, and disposal of garbage; fees charged by Sanitary Service Company

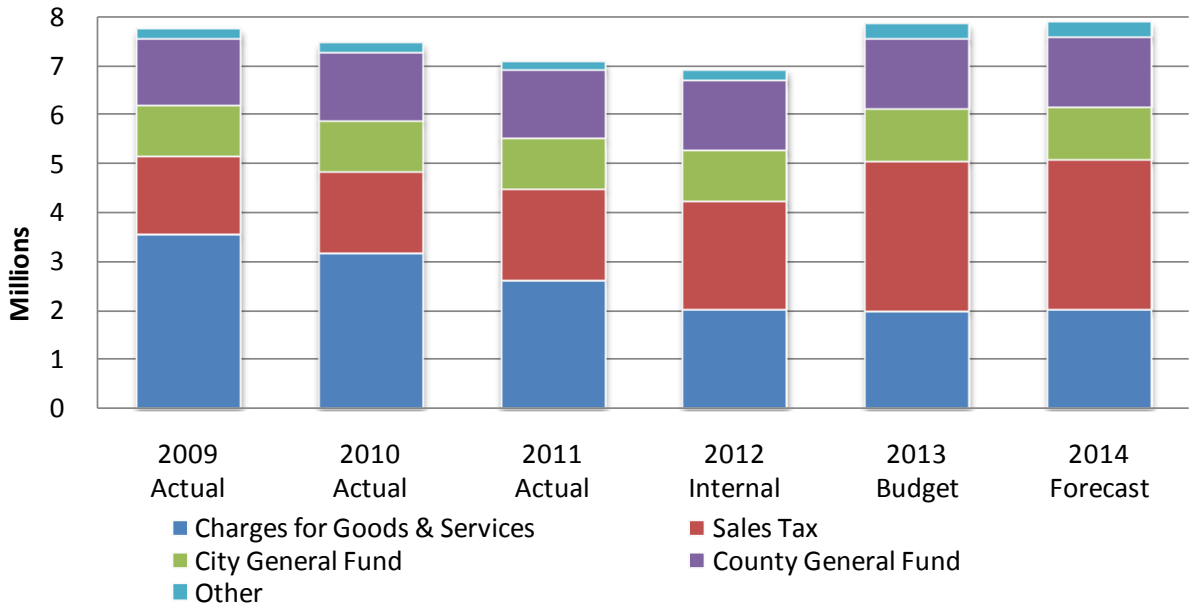
Clean Green Fees
This represents the fees collected for using the Clean Green facility.

Miscellaneous
Revenue from all other sources including interest, scrap sales, and fees.

Grants
Revenue received from the Department of Ecology for specific projects pertaining to environmental cleanup.

Medic One Fund Revenues

The Medic One Fund is the enterprise fund that accounts for countywide ambulance service provided pursuant to an interlocal agreement between the City and Whatcom County. Revenues are generated by the EMS Sales Tax, fees for service, and contributions from the General Funds of the City and County. The fund is managed by the Fire Department.



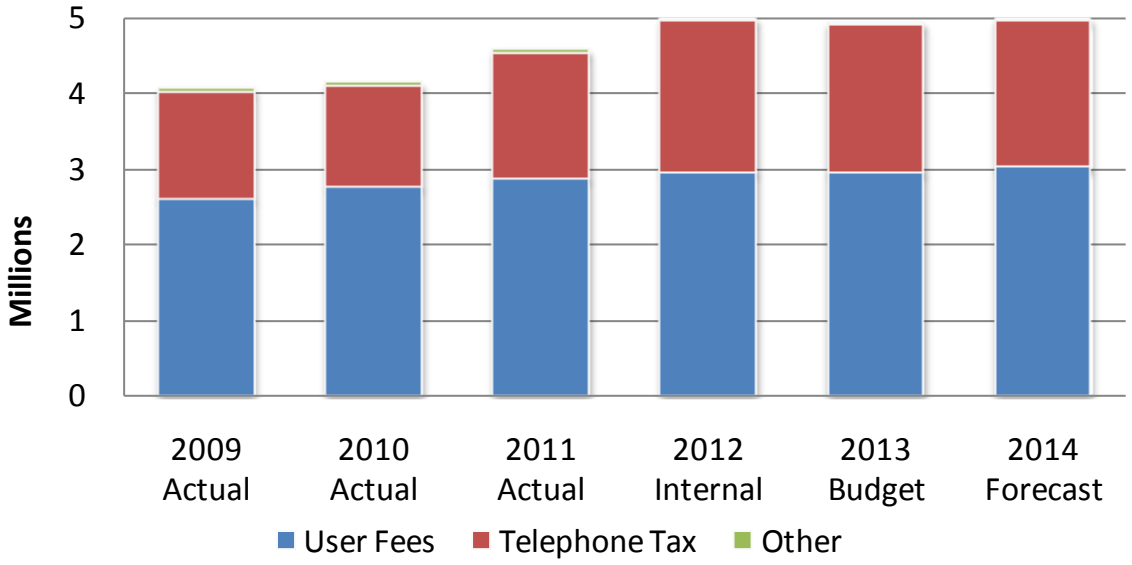
Charges for Goods & Services
This represents the fees collected by Medic One for ambulance services provided. It continues to go down as the reimbursement rates for Medicare & Medicaid are reduced.

Sales Tax
This category represents the EMS sales tax of 1/10th of 1% that took effect in 2006, to help pay for Countywide Medic services. Of this amount, 66% is submitted to the County's EMS Fund and 33% is dedicated to criminal justice and utilized by each city.

City & County General Fund Contributions
This represents the funding Medic One receives from the General Fund of the City and County to pay for Medic One operations. The 2013 budget of $2.5 million represents the sum of the agreed contributions from the City and the County and increases by 1% each year.

Public Safety Dispatch Fund Revenues

The Public Safety Dispatch Fund is a special revenue fund that provides funding of emergency communication services (911 Center) countywide for participating public safety agencies. The fund is managed by the Police Department and shared with the Fire Department.

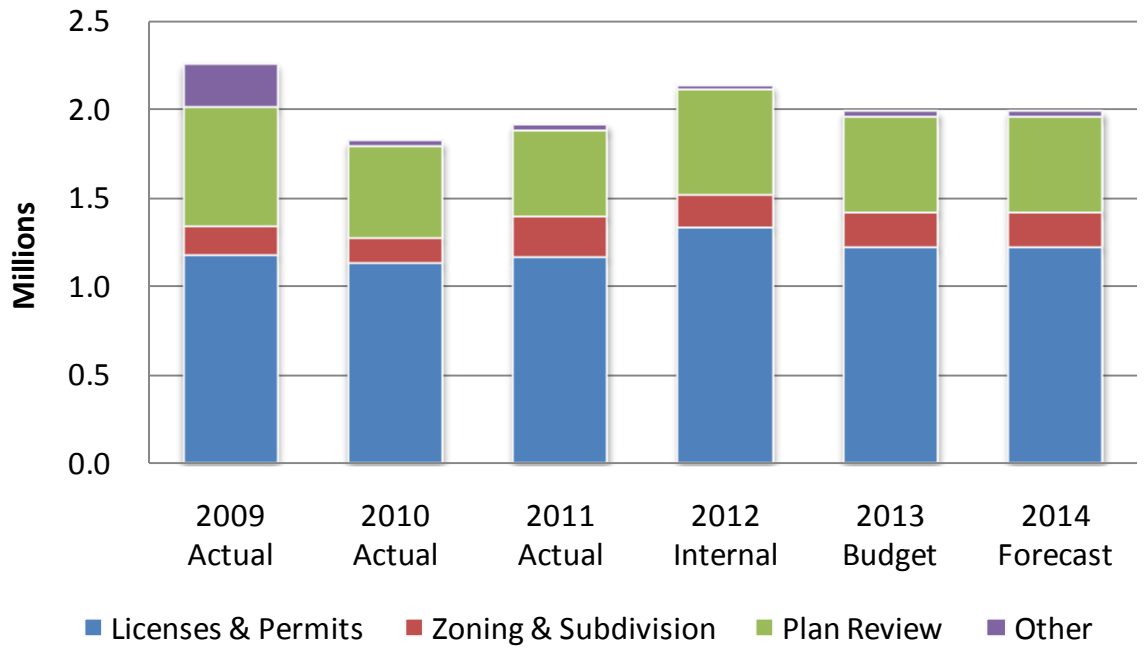


User Fees
These represent the user fees paid into the Dispatch Fund from all of the participating law enforcement, Medic One, and fire departments throughout Whatcom County. The 2013 budgeted contribution from each agency is based on a formula that includes the prior year number of incidents by jurisdiction, number of commissioned officers, and the population of each jurisdiction.

Telephone Tax
This tax is on telephone service provided in Whatcom County. This money is collected specifically to help pay for 911 Operations. In 2011, this tax was increased to pay for Next Generation equipment upgrades.

Development Services Fund Revenues

The Development Services Fund is the enterprise fund that funds the Permit Center, which ensures compliance with a variety of state and local construction codes. Revenue primarily comes from permit, plan review, inspections, and other development related fees. The fund is managed by the Planning and Community Development department.



Licenses & Permits
This revenue is for permits issued for new construction and remodeling and includes such items as building, plumbing, electrical, and fire permits. The 2013 budget of $1.2 million reflects the current slow building industry and assumes modest slow growth.

Zoning & Subdivision
These are service fees paid for zoning and land use determinations. These revenues are a leading indicator for future construction activity and are monitored closely.

Plan Review Revenue
This revenue is for reviewing plans prior to issuing permits.

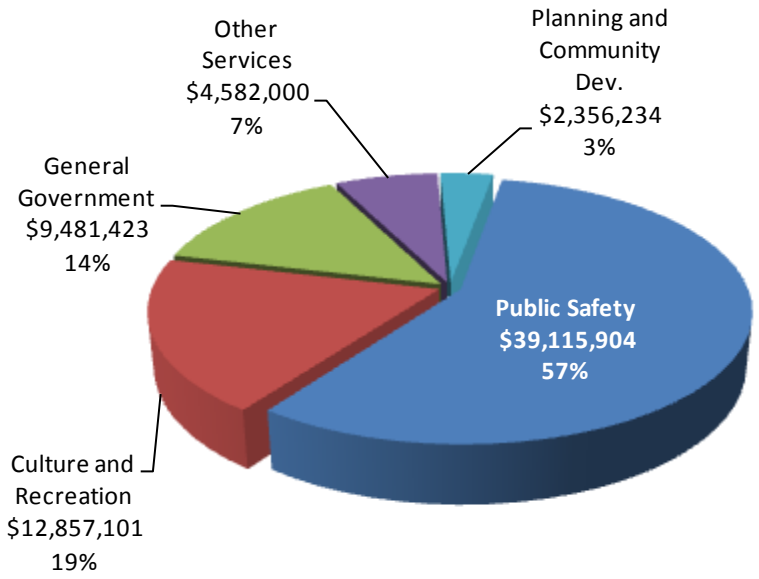
Fund Budget Summaries

This section provides budget information categorized by fund. It begins with General Fund revenue information, General Fund expenditure information, and is followed by a Revenues and Expenditures Report for all Funds.

Programs Supported by the General Fund

- Public Safety: Police, Fire, contribution to Medic One, and Municipal Court.
- Culture and Recreation: operation of Parks and Recreation programs, the Bellingham Public Library, and the Whatcom Museum.
- General Government includes Legislative, Executive, Legal, Finance, and Human Resources services.
- Other Services includes Non-Departmental Expenditures such as elections, and fund transfers for capital maintenance, technology replacement reserves, and some debt service funding.
- Planning and Community Development includes the Hearing Examiner's Office on this chart.

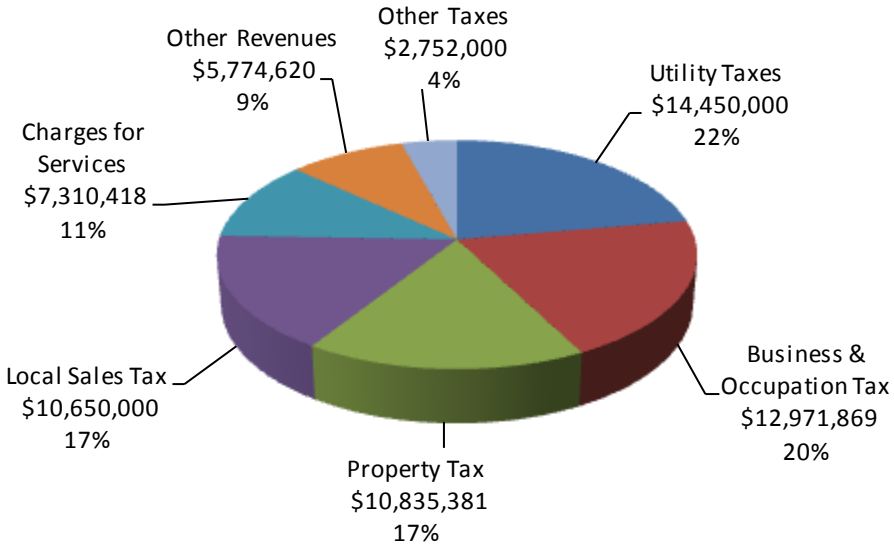
2013 General Fund Budgeted Expenditures



General Fund Revenues and Sources

The chart to the right shows additional detail of the *Taxes* category in the table below.

The General Fund Revenue displayed (below) on the Non-Departmental row is derived mainly from Sales Tax, Utility Tax, B&O Tax, and Property Tax. ***Non-Departmental Revenues*** fund general governmental programs and are shared between departments. The distribution of non-departmental revenue into the using departments is shown in the second column from the right. Departments listed also may generate revenues specific to their programs.

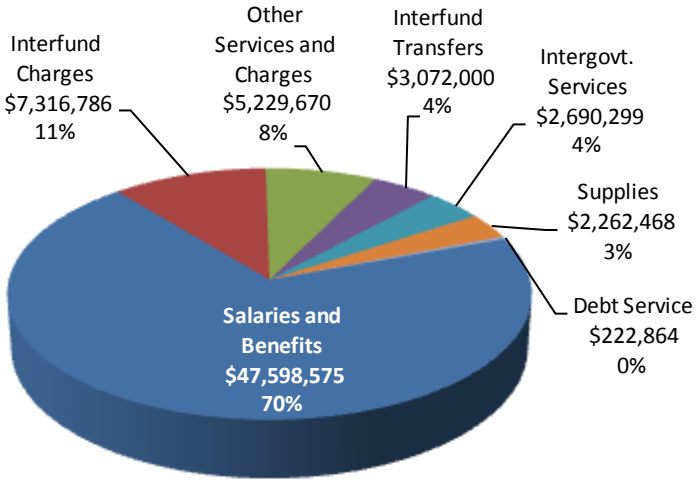


Department	Taxes	Licenses & Permits	Intergovern-mental	Goods & Services Charges	Fines	Misc.	Other Financing Sources	Revenue Total (No Reserves)	*Estimated Beginning Reserves*	*Used From (Returned To) Reserves*	*Total Revenues & Reserves*
Fund: 001 General											
FIRE	-	1,700	-	575,000	-	21,000	-	597,700	2,343	14,244,133	14,844,176
POLICE	345,000	38,000	395,209	618,995	10,000	-	368,042	1,775,246	8,067	20,507,449	22,290,762
JUDICIAL SERVICES	-	-	100,000	250,000	1,092,500	25,000	410,800	1,878,300	-	113,076	1,991,376
PARKS & RECREATION	35,381	-	20,000	1,366,291	-	369,091	-	1,790,763	160,000	5,664,736	7,615,499
LIBRARY	-	-	147,381	16,800	135,000	50,000	-	349,181	-	3,534,676	3,883,857
MUSEUM	-	-	8,000	-	-	-	-	8,000	-	1,529,745	1,537,745
PLANNING & COM DEVEL	-	1,571	15,000	16,500	-	1,553	-	34,624	-	2,321,610	2,356,234
HEARING EXAMINER	-	-	-	20,000	-	-	-	20,000	-	193,530	213,530
HUMAN RESOURCES	-	-	-	554,200	-	-	-	554,200	-	592,647	1,146,847
FINANCE	-	-	-	1,719,021	-	3,000	-	1,722,021	-	607,046	2,329,067
ITSD	-	-	26,100	591,459	-	-	-	617,559	-	1,841,750	2,459,309
LEGAL	-	-	7,850	432,973	33,600	-	-	474,423	1,321,556	1,174,152	2,970,131
OFFICE OF THE MAYOR	-	-	-	429,174	-	-	-	429,174	-	769,649	1,198,823
CITY COUNCIL	-	-	-	239,674	-	-	-	239,674	-	245,598	485,272
NON-DEPARTMENTAL	54,470,000	688,000	564,178	198,049	-	135,425	666,740	56,722,392	12,690,636	(53,339,797)	16,073,231
Total General	54,850,381	729,271	1,283,718	7,028,136	1,271,100	605,069	1,445,582	67,213,257	14,182,602	-	81,395,859

General Fund Expenditures

Salaries and Benefits are the largest General Fund expenditure and Public Safety the largest program. The division of General Fund expenditures by type is shown in the chart to the right.

General Fund expenditures for each department are shown in the table below. Other funds may also support department programs. The departmental budget section provides additional information on each department including all funding sources.



General Fund Expenditures by Department	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	*Budgeted Ending Reserve*	*Total Expenditure & Reserves*
Fund: 001 General											
FIRE	9,514,365	2,868,853	415,290	227,870	4,850	208,213	14,651	1,587,741	14,841,833	2,343	14,844,176
POLICE	12,315,887	3,694,944	597,157	951,262	1,622,720	-	-	3,100,725	22,282,695	8,067	22,290,762
JUDICIAL SERVICES	921,092	434,845	46,791	80,580	327,000	-	-	181,068	1,991,376	-	1,991,376
PARKS & RECREATION	3,453,417	1,567,793	465,859	887,870	21,720	-	-	1,038,840	7,435,499	180,000	7,615,499
LIBRARY	1,825,262	797,813	497,003	109,616	7,200	-	-	646,963	3,883,857	-	3,883,857
MUSEUM	819,502	388,764	45,960	191,650	-	-	-	91,869	1,537,745	-	1,537,745
PLANNING & COM DEVEL	1,265,586	551,275	18,800	310,149	-	-	-	210,424	2,356,234	-	2,356,234
HEARING EXAMINER	145,477	55,463	3,610	5,630	-	-	-	3,350	213,530	-	213,530
HUMAN RESOURCES	577,661	269,666	28,398	213,884	3,600	-	-	53,638	1,146,847	-	1,146,847
FINANCE	1,234,865	585,414	46,650	224,400	120,000	-	-	117,738	2,329,067	-	2,329,067
ITSD	1,248,087	519,681	40,270	538,609	1,180	-	-	111,482	2,459,309	-	2,459,309
LEGAL	920,788	379,684	23,255	237,350	-	-	-	87,498	1,648,575	1,321,556	2,970,131
OFFICE OF THE MAYOR	577,252	239,623	17,200	229,900	77,029	-	-	57,819	1,198,823	-	1,198,823
CITY COUNCIL	282,756	142,760	16,225	15,900	-	-	-	27,631	485,272	-	485,272
NON-DEPARTMENTAL	-	-	-	1,005,000	3,577,000	-	-	-	4,582,000	11,491,231	16,073,231
Total General	35,101,997	12,496,578	2,262,468	5,229,670	5,762,299	208,213	14,651	7,316,786	68,392,662	13,003,197	81,395,859

General Fund Expenditures by Sub Type –All Programs

Expenditures - General Fund	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*32,018,127*	*32,280,922*	*33,945,514*	*5.2%*	*33,478,640*
OVERTIME & HAZARD DUTY	*901,557*	*853,508*	*1,156,483*	*35.5%*	*1,157,996*
SALARIES & WAGES Subtotal	**32,919,684**	**33,134,430**	**35,101,997**	**5.9%**	**34,636,636**
PERSONNEL BENEFITS	*10,813,635*	*11,564,997*	*12,496,578*	*8.1%*	*12,871,707*
PERSONNEL BENEFITS Subtotal	**10,813,635**	**11,564,997**	**12,496,578**	**8.1%**	**12,871,707**
OFFICE & OPER. SUPPLIES	*1,157,322*	*1,234,359*	*1,252,608*	*1.5%*	*1,289,926*
FUEL CONSUMED	*335,237*	*264,279*	*311,432*	*17.8%*	*320,776*
ITEMS PURCHASED FOR RESALE	*4,101*	*6,700*	*5,700*	*-14.9%*	*5,871*
SMALL TOOLS & MINOR EQUIP	*441,873*	*572,260*	*692,728*	*21.1%*	*733,049*
SUPPLIES Subtotal	**1,938,533**	**2,077,598**	**2,262,468**	**8.9%**	**2,349,622**
PROFESSIONAL SERVICES	*2,685,940*	*2,661,428*	*2,625,864*	*-1.3%*	*2,399,699*
COMMUNICATION	*185,860*	*207,853*	*208,250*	*0.2%*	*214,496*
TRAVEL	*81,915*	*128,206*	*126,844*	*-1.1%*	*130,634*
ADVERTISING	*160,768*	*137,830*	*143,025*	*3.8%*	*147,317*
OPERATING RENTALS & LEASES	*368,701*	*372,095*	*401,612*	*7.9%*	*413,664*
INSURANCE	*0*	*583*	*583*	*0.0%*	*583*
UTILITY SERVICE	*869,541*	*676,508*	*771,710*	*14.1%*	*794,862*
REPAIRS & MAINTENANCE	*611,875*	*513,796*	*606,982*	*18.1%*	*710,638*
MISCELLANEOUS	*477,050*	*366,298*	*344,800*	*-5.9%*	*354,619*
OTHER SERVICES & CHARGES Subtotal	**5,441,650**	**5,064,597**	**5,229,670**	**3.3%**	**5,166,512**
INTERGOVERNMENTAL PROF SERVS	*2,754,514*	*2,453,776*	*2,669,739*	*8.8%*	*2,454,789*
EXTERNAL TAXES & OPER ASSESS	*22,463*	*23,680*	*20,560*	*-13.2%*	*20,560*
INTERFUND SUBSIDIES	*3,269,135*	*5,197,140*	*3,072,000*	*-40.9%*	*3,067,108*
INTERGOVERNMENTAL SERVICES Subtotal	**6,046,112**	**7,674,596**	**5,762,299**	**-24.9%**	**5,542,457**
MACHINERY AND EQUIPMENT	*162,364*	*0*	*0*	*0.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*0*	*10,000*	*0*	*-100.0%*	*130,000*
CAPITAL OUTLAY Subtotal	**162,364**	**10,000**	**0**	**-100.0%**	**130,000**
PRINCIPAL	*190,168*	*202,670*	*208,213*	*2.7%*	*208,213*
DEBT SERVICE PRINCIPAL Subtotal	**190,168**	**202,670**	**208,213**	**2.7%**	**208,213**
INTEREST ON INTERFUND DEBT	*48,356*	*24,912*	*14,651*	*-41.2%*	*14,651*
DEBT SERVICE INTEREST Subtotal	**48,356**	**24,912**	**14,651**	**-41.2%**	**14,651**
INTERFUND PROFESSIONAL SERVICE	*2,379,052*	*3,090,354*	*2,768,457*	*-10.4%*	*2,931,563*
INTERFUND COMMUNICATIONS	*200,272*	*213,251*	*222,831*	*4.5%*	*229,518*
INTERFUND SUPPLIES	*18,366*	*19,668*	*18,485*	*-6.0%*	*19,042*
INTERFUND OPERATING RENTALS	*1,997,064*	*2,355,539*	*2,463,240*	*4.6%*	*2,537,138*
INTERFUND INSURANCE SERVICES	*675,372*	*736,666*	*732,763*	*-0.5%*	*754,744*
INTERFUND REPAIRS & MAINT	*809,534*	*1,139,163*	*1,111,010*	*-2.5%*	*1,134,897*
INTERFUND PAYT FOR SERVICE Subtotal	**6,079,660**	**7,554,641**	**7,316,786**	**-3.1%**	**7,606,902**
TOTAL EXPENDITURES	**63,640,162**	**67,308,441**	**68,392,662**	**1.6%**	**68,526,700**

Revenues and Sources, Expenditures and Uses – All Funds

These reports provide a summary of revenues, sources, expenditures and uses along with ending reserves for individual funds and for the City as a whole. Data is presented for the 2013 budget, 2012 adopted and revised budgets, and 2011 actual amounts. Differences between the 2011 ending balance and the 2012 revised budget beginning balance are due to rounding and to adjusting entries in the accounting system that are not included in the budget. An estimated budget for 2014 is also included.

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 Beginning Reserves accounts to match actual beginning reserves calculated after the fiscal year is closed.
- The reappropriation ordinance, which carries forward the funds necessary to pay for goods, services, and projects that were purchased in the prior year, but not yet received.
- Year-to-date Budget ordinances and transfer orders amending the current year budget, approved by Council and entered into the financial system at the time the data was extracted for this document.

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

General Fund: The primary operating fund of the City used to support general government, public safety, recreation, and planning and community development.

General Fund (001) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	15,963,555	15,963,555	16,582,657	14,182,602	-11.2%	13,003,197
Revenues:						
Taxes	51,041,774	51,659,250	51,659,250	54,850,381	6.2%	56,218,089
Licenses and Permits	1,035,777	671,771	671,771	729,271	8.6%	693,271
Intergovernmental Revenues	2,525,201	1,985,298	2,181,902	1,283,718	-35.3%	964,875
Goods and Services Charges	6,427,720	7,310,418	7,310,418	7,028,136	-3.9%	7,170,476
Fines	1,301,492	1,249,100	1,249,100	1,271,100	1.8%	1,329,233
Miscellaneous	849,192	763,722	763,722	605,069	-20.8%	605,069
Other Financing Sources	1,094,234	1,104,729	1,104,729	1,445,582	30.9%	1,466,082
Subtotal of Revenues	**64,275,390**	**64,744,288**	**64,940,892**	**67,213,257**	**3.8%**	**68,447,095**
Fund Total Sources	**80,238,945**	**80,707,843**	**81,523,549**	**81,395,859**	**0.9%**	**81,450,292**
Expenditures:						
Salaries and Benefits	43,733,319	44,699,427	45,158,438	47,598,575	6.5%	47,508,343
Supplies	1,938,533	2,077,598	2,245,089	2,262,468	8.9%	2,349,622
Services	5,441,650	5,064,597	6,237,383	5,229,670	3.3%	5,166,512
Intergovernmental Expenditures	6,046,112	7,674,596	7,726,579	5,762,299	-24.9%	5,542,457
Capital	162,364	10,000	10,000	-	-100.0%	130,000
Principal and Interest	238,524	227,582	227,582	222,864	-2.1%	222,864
Interfund	6,079,660	7,554,641	7,554,641	7,316,786	-3.1%	7,606,902
Subtotal of Expenditures	**63,640,162**	**67,308,441**	**69,159,712**	**68,392,662**	**1.6%**	**68,526,700**
Ending Reserves	16,598,783	13,399,402	12,371,544	13,003,197	-3.0%	12,923,592
Fund Total Uses	**80,238,945**	**80,707,843**	**81,531,256**	**81,395,859**	**0.9%**	**81,450,292**

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

Street Fund: A special revenue fund designated for maintenance of all City Streets. The fund is managed by the Public Works Department.

Street Fund (111) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	10,221,615	876,647	10,126,753	1,839,968	109.9%	1,246,675
Revenues:						
Taxes	7,319,316	7,200,000	7,200,000	7,555,500	4.9%	7,758,610
Licenses and Permits	40,905	42,000	42,000	42,000	0.0%	42,000
Intergovernmental Revenues	2,647,098	4,119,250	11,875,028	4,267,000	3.6%	1,667,000
Goods and Services Charges	7,119,170	7,414,642	7,414,642	7,534,375	1.6%	7,781,449
Miscellaneous	223,164	332,368	332,368	168,535	-49.3%	169,535
Other Financing Sources	338,277	-	350,000	-	--	-
Subtotal of Revenues	**17,687,930**	**19,108,260**	**27,214,038**	**19,567,410**	**110.6%**	**17,418,594**
Fund Total Sources	**27,909,545**	**19,984,907**	**37,340,791**	**21,407,378**	**76.7%**	**18,665,269**
Expenditures:						
Salaries and Benefits	6,934,695	7,587,491	7,637,580	7,213,237	-4.9%	7,207,741
Supplies	761,633	695,185	720,416	559,857	-19.5%	566,959
Services	2,924,276	2,566,713	7,361,669	3,830,876	49.3%	2,871,971
Intergovernmental Expenditures	252,301	456,475	488,125	914,710	100.4%	883,682
Capital	3,189,669	4,537,500	17,277,260	4,245,246	-6.4%	2,540,000
Interfund	3,586,578	3,380,092	3,380,092	3,395,504	0.5%	3,519,038
Subtotal of Expenditures	**17,649,152**	**19,223,456**	**36,865,142**	**20,159,430**	**114.2%**	**17,589,391**
Ending Reserves	10,260,393	761,451	475,652	1,247,948	63.9%	1,075,878
Fund Total Uses	**27,909,545**	**19,984,907**	**37,340,794**	**21,407,378**	**76.7%**	**18,665,269**

Paths and Trails Reserve Fund: Funded by motor vehicle fuel taxes, this special revenue fund is to establish and maintain paths and trails for transportation alternatives and is managed by the Public Works Department.

Paths & Trails Reserve Fund (113) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	64,371	8,813	8,917	17,141	94.5%	17,141
Revenues:						
Intergovernmental Revenues	8,427	7,750	7,750	7,750	0.0%	7,750
Miscellaneous	469	474	474	145	-69.4%	145
Subtotal of Revenues	**8,896**	**8,224**	**8,224**	**7,895**	**-4.0%**	**7,895**
Fund Total Sources	**73,267**	**17,037**	**17,141**	**25,036**	**47.0%**	**25,036**
Expenditures:						
Capital	64,350	-	-	-	--	-
Interfund	-	-	-	2,514	--	2,589
Subtotal of Expenditures	**64,350**	**-**	**-**	**2,514**	**--**	**2,589**
Ending Reserves	8,917	17,037	17,141	22,522	32.2%	22,447
Fund Total Uses	**73,267**	**17,037**	**17,141**	**25,036**	**47.0%**	**25,036**

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

Park-site Acquisition Fund: Designated for acquisition of land for various park uses as approved by Council and managed by the Parks and Recreation Department. This fee pre-dates the Park Impact fee and applies to limited areas within the city.

Parksite Acquisition Fund (123) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	297,413	80,219	296,457	82,985	3.4%	82,985
Revenues:						
Miscellaneous	2,903	2,908	2,908	2,325	-20.0%	2,325
Subtotal of Revenues	**2,903**	**2,908**	**2,908**	**2,325**	**-20.0%**	**2,325**
Fund Total Sources	**300,316**	**83,127**	**299,365**	**85,310**	**2.6%**	**85,310**
Expenditures:						
Capital	3,860	-	216,380	-	--	-
Interfund	-	-	-	2,514	--	2,589
Subtotal of Expenditures	**3,860**	**-**	**216,380**	**2,514**	**--**	**2,589**
Ending Reserves	296,456	83,127	82,985	82,796	-0.4%	82,721
Fund Total Uses	**300,316**	**83,127**	**299,365**	**85,310**	**2.6%**	**85,310**

Federal Building Fund: A Special Revenue Fund to account for a Federal Grant to improve the Federal Building. The fund is managed by Public Works department.

Federal Building Fund (125) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	581,642	-	531,424	480,216	--	433,509
Revenues:						
Miscellaneous	5,577	-	-	5,202	--	5,202
Subtotal of Revenues	**5,577**	**-**	**-**	**5,202**	**--**	**5,202**
Fund Total Sources	**587,219**	**-**	**531,424**	**485,418**	**--**	**438,711**
Expenditures:						
Services	24,204	-	-	-	--	-
Interfund	31,591	-	237,415	51,909	--	51,909
Subtotal of Expenditures	**55,795**	**-**	**237,415**	**51,909**	**--**	**51,909**
Ending Reserves	531,424	-	294,009	433,509	--	386,802
Fund Total Uses	**587,219**	**-**	**531,424**	**485,418**	**--**	**438,711**

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

Library Gift Fund: Accumulates cash donations to the Library which are generally used to purchase books and materials. The fund is managed by the Library.

Library Gift Fund (126) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	57,670	40,000	51,649	6,000	-85.0%	6,000
Revenues:						
Intergovernmental Revenues	510	-	-	-	--	-
Miscellaneous	71,220	25,000	25,000	25,000	0.0%	25,000
Subtotal of Revenues	**71,730**	**25,000**	**25,000**	**25,000**	**0.0%**	**25,000**
Fund Total Sources	**129,400**	**65,000**	**76,649**	**31,000**	**-52.3%**	**31,000**
Expenditures:						
Supplies	77,751	25,000	57,000	25,000	0.0%	25,750
Services	-	-	2,000	-	--	-
Subtotal of Expenditures	**77,751**	**25,000**	**59,000**	**25,000**	**0.0%**	**25,750**
Ending Reserves	51,649	40,000	17,649	6,000	-85.0%	5,250
Fund Total Uses	**129,400**	**65,000**	**76,649**	**31,000**	**-52.3%**	**31,000**

Olympic Pipeline Incident Fund: Accounts for funds dedicated to implementing maintenance and monitoring tasks pursuant to the Olympic Pipeline Whatcom Creek Restoration Plan; the fund is managed by the Public Works Department.

Olympic Pipeline Incident Fund (131) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	690,252	36,438	661,235	44,956	23.4%	44,956
Revenues:						
Miscellaneous	6,655	6,746	6,746	5,814	-13.8%	5,814
Subtotal of Revenues	**6,655**	**6,746**	**6,746**	**5,814**	**-13.8%**	**5,814**
Fund Total Sources	**696,907**	**43,184**	**667,981**	**50,770**	**17.6%**	**50,770**
Expenditures:						
Supplies	5,706	-	12,838	-	--	-
Services	2,595	-	598,256	-	--	-
Intergovernmental Expenditures	117	-	-	-	--	-
Interfund	27,255	1,931	11,931	2,572	33.2%	2,649
Subtotal of Expenditures	**35,673**	**1,931**	**623,025**	**2,572**	**33.2%**	**2,649**
Ending Reserves	661,234	41,253	44,956	48,198	16.8%	48,121
Fund Total Uses	**696,907**	**43,184**	**667,981**	**50,770**	**17.6%**	**50,770**

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

Squalicum Park Olympic Fund: Accounts for the portion of settlement proceeds designated for Squalicum Park; the fund is managed by the Parks and Recreation Department. Anticipate closing this fund in 2013.

Squalicum Park/Olympic Fund (132) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	80,950	14,384	41,736	-	-100.0%	-
Revenues:						
Miscellaneous	724	905	905	-	-100.0%	-
Subtotal of Revenues	**724**	**905**	**905**	**-**	**-100.0%**	**-**
Fund Total Sources	**81,674**	**15,289**	**42,641**	**-**	**-100.0%**	**-**
Expenditures:						
Capital	39,939	-	26,627	-	--	-
Interfund	-	32	32	-	-100.0%	-
Subtotal of Expenditures	**39,939**	**32**	**26,659**	**-**	**-100.0%**	**-**
Ending Reserves	41,735	15,257	15,982	-	-100.0%	-
Fund Total Uses	**81,674**	**15,289**	**42,641**	**-**	**-100.0%**	**-**

Olympic Restoration Fund: Accounts for funds dedicated to implement restoration projects pursuant to the Olympic Pipeline Whatcom Creek Restoration Plan; the fund is managed by the Public Works Department. This fund was closed at the end of 2011, with the residual balance transferred to the Natural Resource Protection and Restoration Fund.

Olympic - Restoration Fund (133) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	24,782	-	-	-	--	-
Revenues:						
Miscellaneous	91	-	-	-	--	-
Subtotal of Revenues	**91**	**-**	**-**	**-**	**--**	**-**
Fund Total Sources	**24,873**	**-**	**-**	**-**	**--**	**-**
Expenditures:						
Services	23,675	-	-	-	--	-
Intergovernmental Expenditures	1,217	-	-	-	--	-
Subtotal of Expenditures	**24,892**	**-**	**-**	**-**	**--**	**-**
Ending Reserves	(19)	-	-	-	--	-
Fund Total Uses	**24,873**	**-**	**-**	**-**	**--**	**-**

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

Olympic Whatcom Falls Park Fund: Accounts for funds from the Olympic Pipeline - Whatcom Falls Addition property settlement; the fund is managed by the Parks and Recreation Department.

Olympic-Whatcom Falls Park Addl Fund (134) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	259,751	262,033	262,306	262,033	0.0%	239,351
Revenues:						
Miscellaneous	2,555	914	914	2,318	153.6%	2,318
Subtotal of Revenues	**2,555**	**914**	**914**	**2,318**	**153.6%**	**2,318**
Fund Total Sources	**262,306**	**262,947**	**263,220**	**264,351**	**0.5%**	**241,669**
Expenditures:						
Capital	-	-	-	25,000	--	200,000
Interfund	-	-	-	2,514	--	2,589
Subtotal of Expenditures	**-**	**-**	**-**	**27,514**	**--**	**202,589**
Ending Reserves	262,306	262,947	263,220	236,837	-9.9%	39,080
Fund Total Uses	**262,306**	**262,947**	**263,220**	**264,351**	**0.5%**	**241,669**

Little Squalicum Oeser Settlement Fund: Accounts for funds from the Oeser Property settlement; this fund is managed by the Parks and Recreation Department. Anticipate closing this fund in 2013.

Little Squalicum-Oeser Settlement Fund (135) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	47,868	-	15,457	-	--	-
Revenues:						
Miscellaneous	405	-	-	-	--	-
Subtotal of Revenues	**405**	**-**	**-**	**-**	**--**	**-**
Fund Total Sources	**48,273**	**-**	**15,457**	**-**	**--**	**-**
Expenditures:						
Services	30,793	-	15,456	-	--	-
Interfund	2,023	-	-	-	--	-
Subtotal of Expenditures	**32,816**	**-**	**15,456**	**-**	**--**	**-**
Ending Reserves	15,457	-	1	-	--	-
Fund Total Uses	**48,273**	**-**	**15,457**	**-**	**--**	**-**

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

Environmental Remediation Fund: This fund was created to track costs associated with the environmental cleanup of sites that the city owns or has some responsibility for remediating. The two sites currently being remediated are the South State Street project and the R.G. Haley project. This fund is managed by the finance department.

Environmental Remediation Fund (136) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	350,000	428,828	1,062,240	203.5%	1,062,240
Revenues:						
Intergovernmental Revenues	10,971	53,750	2,859,909	53,750	0.0%	-
Miscellaneous	112,436	1,504,000	1,504,000	12,000	-99.2%	12,000
Other Financing Sources	439,524	1,000,000	1,000,000	-	-100.0%	-
Subtotal of Revenues	**562,931**	**2,557,750**	**5,363,909**	**65,750**	**-97.4%**	**12,000**
Fund Total Sources	**562,931**	**2,907,750**	**5,792,737**	**1,127,990**	**-61.2%**	**1,074,240**
Expenditures:						
Salaries and Benefits	4,846	-	-	-	--	-
Supplies	15	-	-	-	--	-
Services	98,271	1,481,027	4,253,774	-	-100.0%	-
Intergovernmental Expenditures	3,643	410,000	460,000	-	-100.0%	-
Principal and Interest	1	-	-	-	--	-
Interfund	10,000	16,723	16,723	57,268	242.5%	58,806
Subtotal of Expenditures	**116,776**	**1,907,750**	**4,730,497**	**57,268**	**-97.0%**	**58,806**
Ending Reserves	446,155	1,000,000	1,062,240	1,070,722	7.1%	1,015,434
Fund Total Uses	**562,931**	**2,907,750**	**5,792,737**	**1,127,990**	**-61.2%**	**1,074,240**

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

Real Estate Excise Tax (REET) Funds: Tax revenue collected on the transfer of property that is dedicated to funding citywide capital projects, as authorized by State Laws. These funds may be used by all departments for the specified legal purposes and are managed by the Finance Department.

1st 1/4% Real Estate Excise Tax Fund (141) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012 Revised Budget*	2013 Budget	*Change from '12 Adopted*	2014 Estimate
Beginning Reserves	3,726,795	910,831	2,594,365	993,745	9.1%	790,000
Revenues:						
Taxes	864,550	750,000	750,000	850,000	13.3%	875,500
Miscellaneous	35,664	27,216	27,216	20,660	-24.1%	20,660
Subtotal of Revenues	**900,214**	**777,216**	**777,216**	**870,660**	**12.0%**	**896,160**
Fund Total Sources	**4,627,009**	**1,688,047**	**3,371,581**	**1,864,405**	**10.4%**	**1,686,160**
Expenditures:						
Salaries and Benefits	2,190	-	-	-	--	-
Supplies	216	-	-	-	--	-
Services	214,910	79,000	157,581	66,000	-16.5%	206,000
Intergovernmental Expenditures	439,524	-	-	-	--	-
Capital	1,211,842	1,000,000	2,546,256	1,000,000	0.0%	1,000,000
Interfund	163,961	8,454	8,454	8,083	-4.4%	8,625
Subtotal of Expenditures	**2,032,643**	**1,087,454**	**2,712,291**	**1,074,083**	**-1.2%**	**1,214,625**
Ending Reserves	2,594,366	600,593	659,290	790,322	31.6%	471,535
Fund Total Uses	**4,627,009**	**1,688,047**	**3,371,581**	**1,864,405**	**10.4%**	**1,686,160**

2nd 1/4% Real Estate Excise Tax Fund (142) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012 Revised Budget*	2013 Budget	*Change from '12 Adopted*	2014 Estimate
Beginning Reserves	1,714,658	1,068,193	2,375,346	2,204,499	106.4%	2,073,548
Revenues:						
Taxes	864,550	750,000	750,000	850,000	13.3%	875,500
Intergovernmental Revenues	579,419	100,000	2,151,646	385,000	285.0%	-
Miscellaneous	22,932	19,587	19,587	20,612	5.2%	20,612
Subtotal of Revenues	**1,466,901**	**869,587**	**2,921,233**	**1,255,612**	**44.4%**	**896,112**
Fund Total Sources	**3,181,559**	**1,937,780**	**5,296,579**	**3,460,111**	**78.6%**	**2,969,660**
Expenditures:						
Salaries and Benefits	2,723	-	-	-	--	-
Supplies	2,771	-	-	-	--	-
Services	53,158	175,000	437,361	656,250	275.0%	50,000
Intergovernmental Expenditures	708,644	703,402	703,402	721,839	2.6%	745,651
Capital	15,103	100,000	3,020,854	0	-100.0%	0
Interfund	23,814	8,229	8,229	7,805	-5.2%	8,339
Subtotal of Expenditures	**806,213**	**986,631**	**4,169,846**	**1,385,894**	**40.5%**	**803,990**
Ending Reserves	2,375,346	951,149	1,126,732	2,074,217	118.1%	2,165,670
Fund Total Uses	**3,181,559**	**1,937,780**	**5,296,578**	**3,460,111**	**78.6%**	**2,969,660**

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

Police Federal Equitable Share Fund: Governed by an agreement between the City and the U.S. Treasury Department that provides the City with a share of property or proceeds forfeited to the Federal Government. The Police Department manages this fund.

Police Federal Equitable Share Fund (151) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	575,669	493,756	467,209	386,662	-21.7%	308,192
Revenues:						
Intergovernmental Revenues	21,769	13,480	13,480	12,600	-6.5%	-
Miscellaneous	5,384	2,911	2,911	3,090	6.1%	3,090
Subtotal of Revenues	**27,153**	**16,391**	**16,391**	**15,690**	**-4.3%**	**3,090**
Fund Total Sources	**602,822**	**510,147**	**483,600**	**402,352**	**-21.1%**	**311,282**
Expenditures:						
Supplies	77,077	26,960	26,960	27,000	0.1%	27,810
Services	25,000	25,000	25,000	25,000	0.0%	25,000
Capital	27,776	36,000	36,000	36,000	0.0%	36,000
Interfund	5,759	5,983	5,983	6,280	5.0%	6,468
Subtotal of Expenditures	**135,612**	**93,943**	**93,943**	**94,280**	**0.4%**	**95,278**
Ending Reserves	467,210	416,204	389,657	308,072	-26.0%	216,004
Fund Total Uses	**602,822**	**510,147**	**483,600**	**402,352**	**-21.1%**	**311,282**

Asset Forfeiture / Drug Enforcement Fund: Proceeds from seizures are held in this fund and used exclusively for drug enforcement; managed by the Police Department.

Asset Forfeiture/Drug Enforce. Fund (152) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	35,061	24,975	80,558	61,002	144.3%	61,002
Revenues:						
Miscellaneous	86,669	35,648	35,648	41,187	15.5%	41,187
Subtotal of Revenues	**86,669**	**35,648**	**35,648**	**41,187**	**15.5%**	**41,187**
Fund Total Sources	**121,730**	**60,623**	**116,206**	**102,189**	**68.6%**	**102,189**
Expenditures:						
Supplies	7,610	22,000	22,000	22,000	0.0%	22,660
Services	2,373	6,750	6,750	5,750	-14.8%	5,923
Interfund	31,189	26,454	26,454	20,773	-21.5%	21,397
Subtotal of Expenditures	**41,172**	**55,204**	**55,204**	**48,523**	**-12.1%**	**49,980**
Ending Reserves	80,558	5,419	61,002	53,666	890.3%	52,209
Fund Total Uses	**121,730**	**60,623**	**116,206**	**102,189**	**68.6%**	**102,189**

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

Criminal Justice Fund: Funded by State entitlements, this fund supplements staffing costs and capital equipment purchases. The Police Department manages the fund.

Criminal Justice Fund (153) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	664,918	714,979	693,705	836,499	17.0%	633,643
Revenues:						
Intergovernmental Revenues	269,912	262,229	262,229	299,634	14.3%	299,634
Miscellaneous	6,965	5,816	5,816	5,386	-7.4%	5,386
Subtotal of Revenues	**276,877**	**268,045**	**268,045**	**305,020**	**13.8%**	**305,020**
Fund Total Sources	**941,795**	**983,024**	**961,750**	**1,141,519**	**16.1%**	**938,663**
Expenditures:						
Supplies	32,982	32,000	32,000	42,000	31.3%	43,260
Services	68,357	90,000	98,333	90,000	0.0%	90,000
Intergovernmental Expenditures	140,000	140,000	140,000	365,000	160.7%	365,000
Interfund	6,752	7,573	7,573	10,876	43.6%	11,202
Subtotal of Expenditures	**248,091**	**269,573**	**277,906**	**507,876**	**88.4%**	**509,462**
Ending Reserves	693,704	713,451	683,844	633,643	-11.2%	429,201
Fund Total Uses	**941,795**	**983,024**	**961,750**	**1,141,519**	**16.1%**	**938,663**

Public Safety Dispatch Fund: Accounts for the countywide 9-1-1 emergency dispatch for Fire, Medic One, Sheriff, and Police Departments. The Police Department manages this fund. Police Department and Fire Department use of dispatch funds for the two dispatch centers are shown in the departments' budget summaries.

Public Safety Dispatch Fund (160) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,700,033	1,604,824	2,061,700	1,949,217	21.5%	2,101,185
Revenues:						
Intergovernmental Revenues	2,775,131	2,923,202	2,923,202	3,026,172	3.5%	3,026,172
Goods and Services Charges	1,793,873	1,883,502	1,883,502	1,880,532	-0.2%	1,936,948
Miscellaneous	15,493	13,396	13,396	25,763	92.3%	25,763
Subtotal of Revenues	**4,584,497**	**4,820,100**	**4,820,100**	**4,932,467**	**2.3%**	**4,988,883**
Fund Total Sources	**6,284,530**	**6,424,924**	**6,881,800**	**6,881,684**	**7.1%**	**7,090,068**
Expenditures:						
Salaries and Benefits	3,556,430	3,843,198	3,845,614	4,161,863	8.3%	4,208,603
Supplies	67,083	86,155	86,155	88,555	2.8%	92,214
Services	171,489	206,340	232,816	169,123	-18.0%	174,198
Intergovernmental Expenditures	20,442	26,282	26,282	41,953	59.6%	41,651
Capital	-	438,093	438,093	94,000	-78.5%	-
Interfund	413,462	365,439	365,439	225,005	-38.4%	231,669
Subtotal of Expenditures	**4,228,906**	**4,965,507**	**4,994,399**	**4,780,499**	**-3.7%**	**4,748,335**
Ending Reserves	2,055,624	1,459,417	1,887,401	2,101,185	44.0%	2,341,733
Fund Total Uses	**6,284,530**	**6,424,924**	**6,881,800**	**6,881,684**	**7.1%**	**7,090,068**

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

Transportation Benefit District Fund: Is funded from a voter approved 0.2% Sales Tax that began in April of 2011 and runs for ten years. Funds will be used to maintain and build transportation infrastructure and to pay for Sunday bus service provided in Bellingham by the Whatcom Transit Authority.

Transportation Benefit District Fund (161) **Revenues and Sources** **Expenditures and Uses**	**2011** **Actual**	**2012** **Adopted** **Budget**	***2012*** ***Revised*** ***Budget***	**2013** **Budget**	***Change*** ***from '12*** ***Adopted***	**2014** **Estimate**
Beginning Reserves	-	303,250	914,352	1,131,059	273.0%	133,381
Revenues:						
Taxes	2,454,454	4,164,000	4,164,000	4,300,000	3.3%	4,400,000
Intergovernmental Revenues	-	593,000	593,000	0	-100.0%	0
Miscellaneous	1,947	4,000	4,000	15,000	275.0%	15,000
Subtotal of Revenues	**2,456,401**	**4,761,000**	**4,761,000**	**4,315,000**	**-9.4%**	**4,415,000**
Fund Total Sources	**2,456,401**	**5,064,250**	**5,675,352**	**5,446,059**	**7.5%**	**4,548,381**
Expenditures:						
Salaries and Benefits	-	35,985	35,985	42,336	17.6%	42,447
Services	40,297	-	2,953	0	--	0
Intergovernmental Expenditures	485,703	1,440,000	1,440,000	1,559,492	8.3%	1,440,000
Capital	873,524	3,378,265	3,584,720	3,710,850	9.8%	2,980,000
Principal and Interest	18	-	-	0	--	0
Interfund	113,522	-	-	0	--	0
Subtotal of Expenditures	**1,513,064**	**4,854,250**	**5,063,658**	**5,312,678**	**9.4%**	**4,462,447**
Ending Reserves	943,337	210,000	611,695	133,381	-36.5%	85,934
Fund Total Uses	**2,456,401**	**5,064,250**	**5,675,353**	**5,446,059**	**7.5%**	**4,548,381**

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

Public, Education, & Government Access TV (PEG) Fund: This Fund was created in 2012 to account for a new allocation of a portion of cable franchise fees. It will be used to track revenue and expenditures associated with public, education, or government access television. Beginning in 2013, a separate equipment sub-fund was split off to track funds reserved specifically for equipment purchases. The fund is managed by the Information Technology Services Department.

Public Ed & Govt Access TV Fund (162) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	186,565	192,352	287,899	54.3%	379,131
Revenues:						
Licenses and Permits	-	229,000	229,000	367,000	60.3%	413,000
Intergovernmental Revenues	-	1,800	1,800	1,800	0.0%	1,800
Miscellaneous	-	250	250	6,250	2400.0%	6,250
Subtotal of Revenues	**-**	**231,050**	**231,050**	**375,050**	**62.3%**	**421,050**
Fund Total Sources	**-**	**417,615**	**423,402**	**662,949**	**58.7%**	**800,181**
Expenditures:						
Salaries and Benefits	-	151,954	151,954	157,830	3.9%	158,808
Supplies	-	26,675	26,675	24,650	-7.6%	25,389
Services	-	17,990	19,990	25,990	44.5%	26,770
Intergovernmental Expenditures	-	-	-	46,000	--	46,000
Capital	-	154,000	154,000	-	-100.0%	0
Interfund	-	18,384	18,384	28,472	54.9%	29,321
Subtotal of Expenditures	**-**	**369,003**	**371,003**	**282,942**	**-23.3%**	**286,288**
Ending Reserves	-	48,612	52,399	380,007	681.7%	513,893
Fund Total Uses	**-**	**417,615**	**423,402**	**662,949**	**58.7%**	**800,181**

Restricted Equipment - PEG Fund (163) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	-	-	142,000	--	237,000
Revenues:						
Miscellaneous	-	-	-	130,000	--	130,000
Subtotal of Revenues	**-**	**-**	**-**	**130,000**	**--**	**130,000**
Fund Total Sources	**-**	**-**	**-**	**272,000**	**--**	**367,000**
Expenditures:						
Capital	-	-	-	35,000	--	25,000
Subtotal of Expenditures	**-**	**-**	**-**	**35,000**	**--**	**25,000**
Ending Reserves	-	-	-	237,000	--	342,000
Fund Total Uses	**-**	**-**	**-**	**272,000**	**--**	**367,000**

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

Greenways Funds: Both funds are voter approved property tax levies (2007-16) that continue to acquire land, improve and maintain the greenway areas. These funds are managed by the Parks and Recreation Department.

Beyond Greenways Fund (172) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,348,298	645,394	1,252,407	1,195,126	85.2%	486,653
Revenues:						
Taxes	118	-	-	0	--	0
Miscellaneous	12,547	8,977	8,977	12,143	35.3%	12,143
Subtotal of Revenues	**12,665**	**8,977**	**8,977**	**12,143**	**35.3%**	**12,143**
Fund Total Sources	**1,360,963**	**654,371**	**1,261,384**	**1,207,269**	**84.5%**	**498,796**
Expenditures:						
Salaries and Benefits	27,482	64,879	64,975	56,333	-13.2%	56,980
Supplies	-	1,000	59,075	1,000	0.0%	1,030
Services	5,941	5,000	11,637	145,000	2800.0%	5,150
Capital	66,240	-	580,479	500,000	--	0
Interfund	8,892	19,853	19,853	18,283	-7.9%	18,831
Subtotal of Expenditures	**108,555**	**90,732**	**736,019**	**720,616**	**694.2%**	**81,991**
Ending Reserves	1,252,408	563,639	525,365	486,653	-13.7%	416,805
Fund Total Uses	**1,360,963**	**654,371**	**1,261,384**	**1,207,269**	**84.5%**	**498,796**

Greenways III Fund (173) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	4,960,324	959,176	2,590,784	5,624,547	486.4%	6,804,016
Revenues:						
Taxes	3,946,782	4,054,720	4,054,720	4,089,720	0.9%	4,130,617
Intergovernmental Revenues	32,396	-	1,673,978	-	--	-
Goods and Services Charges	-	500	500	-	-100.0%	-
Miscellaneous	151,332	46,891	46,891	23,719	-49.4%	23,719
Non Revenues	3,232,022	-	-	-	--	-
Subtotal of Revenues	**7,362,532**	**4,102,111**	**5,776,089**	**4,113,439**	**0.3%**	**4,154,336**
Fund Total Sources	**12,322,856**	**5,061,287**	**8,366,873**	**9,737,986**	**92.4%**	**10,958,352**
Expenditures:						
Salaries and Benefits	143,003	176,880	212,014	188,277	6.4%	190,077
Services	153,816	-	-	-	--	-
Capital	9,647,515	1,300,000	4,647,471	2,700,000	107.7%	8,300,000
Principal and Interest	9,099	49,256	49,256	33,613	-31.8%	33,613
Interfund	10,936	88,732	88,732	13,282	-85.0%	13,680
Subtotal of Expenditures	**9,964,369**	**1,614,868**	**4,997,473**	**2,935,172**	**81.8%**	**8,537,370**
Ending Reserves	2,358,487	3,446,419	3,369,399	6,802,814	97.4%	2,420,982
Fund Total Uses	**12,322,856**	**5,061,287**	**8,366,872**	**9,737,986**	**92.4%**	**10,958,352**

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

Park Impact Fund: Impact Fees collected on new construction are accumulated in this fund and used to expand the capacity of the city park system; the fund is managed by the Parks and Recreation Department.

Parks Impact Fund (177) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	2,160,715	360,322	2,006,571	2,427,888	573.8%	2,454,341
Revenues:						
Goods and Services Charges	710,122	400,000	400,000	400,000	0.0%	412,000
Miscellaneous	21,595	17,433	17,433	16,989	-2.5%	16,989
Subtotal of Revenues	**731,717**	**417,433**	**417,433**	**416,989**	**-0.1%**	**428,989**
Fund Total Sources	**2,892,432**	**777,755**	**2,424,004**	**2,844,877**	**265.8%**	**2,883,330**
Expenditures:						
Salaries and Benefits	60,020	62,098	62,163	67,142	8.1%	67,779
Capital	818,728	590,000	1,854,045	300,000	-49.2%	1,850,000
Interfund	7,025	24,183	24,183	25,214	4.3%	25,970
Subtotal of Expenditures	**885,773**	**676,281**	**1,940,391**	**392,356**	**-42.0%**	**1,943,749**
Ending Reserves	2,006,659	101,474	483,613	2,452,521	2316.9%	939,581
Fund Total Uses	**2,892,432**	**777,755**	**2,424,004**	**2,844,877**	**265.8%**	**2,883,330**

Sportsplex Fund: Dedicated to accumulate funds for maintenance and repairs to the Sportsplex facility in accordance with the lease agreement between the City and the Whatcom Soccer Commission, this fund is managed by the Parks and Recreation Department.

Sportsplex Fund (178) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	36,762	37,958	38,719	40,077	5.6%	40,077
Revenues:						
Miscellaneous	1,957	1,358	1,358	1,279	-5.8%	1,279
Subtotal of Revenues	**1,957**	**1,358**	**1,358**	**1,279**	**-5.8%**	**1,279**
Fund Total Sources	**38,719**	**39,316**	**40,077**	**41,356**	**5.2%**	**41,356**
Ending Reserves	38,719	39,316	40,077	41,356	5.2%	41,356
Fund Total Uses	**38,719**	**39,316**	**40,077**	**41,356**	**5.2%**	**41,356**

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

Tourism Fund: Funded by hotel/motel taxes, the Tourism Fund is used to promote tourism and support the operation of tourism-related facilities; the fund is managed by the Planning and Community Development Department.

Tourism Fund (180) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	250,258	216,744	293,037	399,592	84.4%	294,272
Revenues:						
Taxes	973,157	950,000	950,000	1,100,000	15.8%	1,152,000
Miscellaneous	2,975	1,864	1,864	3,521	88.9%	3,521
Subtotal of Revenues	**976,132**	**951,864**	**951,864**	**1,103,521**	**15.9%**	**1,155,521**
Fund Total Sources	**1,226,390**	**1,168,608**	**1,244,901**	**1,503,113**	**28.6%**	**1,449,793**
Expenditures:						
Salaries and Benefits	21,759	22,678	22,704	24,412	7.6%	24,782
Services	796,845	848,381	851,682	1,000,000	17.9%	1,000,000
Intergovernmental Expenditures	90,000	100,000	100,000	150,000	50.0%	150,000
Interfund	24,750	23,756	23,756	34,429	44.9%	35,462
Subtotal of Expenditures	**933,354**	**994,815**	**998,142**	**1,208,841**	**21.5%**	**1,210,244**
Ending Reserves	293,036	173,793	246,759	294,272	69.3%	239,549
Fund Total Uses	**1,226,390**	**1,168,608**	**1,244,901**	**1,503,113**	**28.6%**	**1,449,793**

Low Income Housing Fund: In November 2012, Bellingham City voters approved a seven-year $21 million dollar levy to provide housing assistance for homeless and loan income citizens. The fund is managed by the Planning and Community Development Department

Low Income Housing Fund (181) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	-	-	-	--	116,443
Revenues:						
Taxes	-	-	-	3,000,000	--	3,000,000
Subtotal of Revenues	**-**	**-**	**-**	**3,000,000**	**--**	**3,000,000**
Fund Total Sources	**-**	**-**	**-**	**3,000,000**	**--**	**3,116,443**
Expenditures:						
Salaries and Benefits	-	-	-	20,617	--	20,910
Supplies	-	-	-	14,907	--	15,354
Services	-	-	-	2,778,033	--	2,861,374
Interfund	-	-	-	70,000	--	72,100
Subtotal of Expenditures	**-**	**-**	**-**	**2,883,557**	**--**	**2,969,738**
Ending Reserves				116,443	--	146,705
Fund Total Uses	**-**	**-**	**-**	**3,000,000**	**--**	**3,116,443**

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

Community Development Block Grant Fund: Accounts for the Federal Grant program used to upgrade neighborhoods, expand affordable housing choices, create employment opportunities for those with low to moderate incomes, and assist community social service agencies. The fund is managed by the Planning and Community Development Department.

Community Develop Block Grant Fund (190) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Intergovernmental Revenues	695,114	742,885	1,106,908	826,300	11.2%	826,300
Goods and Services Charges	222,313	126,878	126,878	126,878	0.0%	126,878
Miscellaneous	34,466	23,122	23,122	23,122	0.0%	23,122
Subtotal of Revenues	**951,893**	**892,885**	**1,256,908**	**976,300**	**9.3%**	**976,300**
Fund Total Sources	**951,893**	**892,885**	**1,256,908**	**976,300**	**9.3%**	**976,300**
Expenditures:						
Salaries and Benefits	290,684	286,634	287,508	300,775	4.9%	306,457
Supplies	825	2,850	2,775	1,200	-57.9%	1,237
Services	651,325	592,506	955,730	674,325	13.8%	668,606
Intergovernmental Expenditures	-	1,516	1,516	-	-100.0%	-
Interfund	9,059	9,379	9,379	-	-100.0%	-
Subtotal of Expenditures	**951,893**	**892,885**	**1,256,908**	**976,300**	**9.3%**	**976,300**
Fund Total Uses	**951,893**	**892,885**	**1,256,908**	**976,300**	**9.3%**	**976,300**

HOME Investment Partnership Grant Fund: Accounts for the Federal Housing and Urban Development (HUD) Grant program used to expand the supply of affordable housing for low and very low income households. The fund is managed by the Planning and Community Development Department.

HOME Investment Partnership Grant Fund (191) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Intergovernmental Revenues	406,598	582,000	1,499,929	582,000	0.0%	582,000
Goods and Services Charges	61,784	7,821	7,821	7,821	0.0%	7,821
Miscellaneous	47,023	47,179	47,179	47,179	0.0%	47,179
Subtotal of Revenues	**515,405**	**637,000**	**1,554,929**	**637,000**	**0.0%**	**637,000**
Fund Total Sources	**515,405**	**637,000**	**1,554,929**	**637,000**	**0.0%**	**637,000**
Expenditures:						
Salaries and Benefits	57,487	51,337	51,348	46,622	-9.2%	47,058
Supplies	112	2,225	2,214	2,225	0.0%	2,292
Services	432,807	583,438	1,501,367	588,153	0.8%	587,650
Subtotal of Expenditures	**490,406**	**637,000**	**1,554,929**	**637,000**	**0.0%**	**637,000**
Ending Reserves	24,999	-	-	-	--	-
Fund Total Uses	**515,405**	**637,000**	**1,554,929**	**637,000**	**0.0%**	**637,000**

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

Debt Service Funds: All funds numbered within the range 200-299 are debt service funds that account for various city debt obligations and are managed by the Finance Department.

2001 Fire UTGO Bond Fund (214) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	90,369	-	-	-	--	-
Revenues:						
Taxes	258,226	-	-	-	--	-
Miscellaneous	1,145	-	-	-	--	-
Subtotal of Revenues	**259,371**	**-**	**-**	**-**	**--**	**-**
Fund Total Sources	**349,740**	**-**	**-**	**-**	**--**	**-**
Expenditures:						
Principal and Interest	349,740	-	-	-	--	-
Subtotal of Expenditures	**349,740**	**-**	**-**	**-**	**--**	**-**
Fund Total Uses	**349,740**	**-**	**-**	**-**	**--**	**-**

The bonds were paid in full and the fund was closed in 2011.

Refunding GO Bonds 1996 Fund (223) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Other Financing Sources	346,179	343,788	343,788	-	-100.0%	-
Subtotal of Revenues	**346,179**	**343,788**	**343,788**	**-**	**-100.0%**	**-**
Fund Total Sources	**346,179**	**343,788**	**343,788**	**-**	**-100.0%**	**-**
Expenditures:						
Principal and Interest	346,180	343,788	343,788	-	-100.0%	-
Subtotal of Expenditures	**346,180**	**343,788**	**343,788**	**-**	**-100.0%**	**-**
Ending Reserves	(1)	-	-	-	--	-
Fund Total Uses	**346,179**	**343,788**	**343,788**	**-**	**-100.0%**	**-**

Sportsplex Acquistion Debt Fund (224) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	22,576	22,668	22,668	23,162	2.2%	23,185
Revenues:						
Miscellaneous	271,299	272,579	272,579	278,168	2.1%	278,846
Subtotal of Revenues	**271,299**	**272,579**	**272,579**	**278,168**	**2.1%**	**278,846**
Fund Total Sources	**293,875**	**295,247**	**295,247**	**301,330**	**2.1%**	**302,031**
Expenditures:						
Principal and Interest	271,208	272,433	272,433	273,062	0.2%	273,338
Subtotal of Expenditures	**271,208**	**272,433**	**272,433**	**273,062**	**0.2%**	**273,338**
Ending Reserves	22,667	22,814	22,814	28,268	23.9%	28,693
Fund Total Uses	**293,875**	**295,247**	**295,247**	**301,330**	**2.1%**	**302,031**

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

Debt Service Funds (continued)

2004 PFD/Civic Field LTGO Fund (225) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Intergovernmental Revenues	240,184	646,011	646,011	662,729	2.6%	681,854
Miscellaneous	387,951	-	-	-	--	-
Other Financing Sources	693,503	703,402	703,402	721,839	2.6%	745,651
Subtotal of Revenues	**1,321,638**	**1,349,413**	**1,349,413**	**1,384,568**	**2.6%**	**1,427,505**
Fund Total Sources	**1,321,638**	**1,349,413**	**1,349,413**	**1,384,568**	**2.6%**	**1,427,505**
Expenditures:						
Principal and Interest	1,321,638	1,349,413	1,349,413	1,384,568	2.6%	1,427,505
Subtotal of Expenditures	**1,321,638**	**1,349,413**	**1,349,413**	**1,384,568**	**2.6%**	**1,427,505**
Fund Total Uses	**1,321,638**	**1,349,413**	**1,349,413**	**1,384,568**	**2.6%**	**1,427,505**

2011 QEC Bond Fund (226) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	-	226,386	730,864	--	1,125,591
Revenues:						
Goods and Services Charges	35,328	-	-	387,655	--	387,655
Miscellaneous	380	-	-	7,288	--	7,288
Other Financing Sources	190,678	-	-	-	--	-
Subtotal of Revenues	**226,386**	**-**	**-**	**394,943**	**--**	**394,943**
Fund Total Sources	**226,386**	**-**	**226,386**	**1,125,807**	**--**	**1,520,534**
Ending Reserves	226,386	-	226,386	1,125,807	--	1,520,534
Fund Total Uses	**226,386**	**-**	**226,386**	**1,125,807**	**--**	**1,520,534**

Drake Note Fund (231) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Other Financing Sources	17,963	17,964	17,964	17,964	0.0%	17,964
Subtotal of Revenues	**17,963**	**17,964**	**17,964**	**17,964**	**0.0%**	**17,964**
Fund Total Sources	**17,963**	**17,964**	**17,964**	**17,964**	**0.0%**	**17,964**
Expenditures:						
Principal and Interest	17,964	17,964	17,964	17,964	0.0%	17,964
Subtotal of Expenditures	**17,964**	**17,964**	**17,964**	**17,964**	**0.0%**	**17,964**
Ending Reserves	(1)	-	-	-	--	-
Fund Total Uses	**17,963**	**17,964**	**17,964**	**17,964**	**0.0%**	**17,964**

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

Debt Service Funds (continued)

PW Trust Loan-Str Overlay Fund (235) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Other Financing Sources	167,411	166,622	166,622	165,832	-0.5%	165,043
Subtotal of Revenues	**167,411**	**166,622**	**166,622**	**165,832**	**-0.5%**	**165,043**
Fund Total Sources	**167,411**	**166,622**	**166,622**	**165,832**	**-0.5%**	**165,043**
Expenditures:						
Principal and Interest	167,411	166,622	166,622	165,832	-0.5%	165,043
Subtotal of Expenditures	**167,411**	**166,622**	**166,622**	**165,832**	**-0.5%**	**165,043**
Fund Total Uses	**167,411**	**166,622**	**166,622**	**165,832**	**-0.5%**	**165,043**

LID Guaranty Fund (245) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	678,287	379,516	836,502	847,078	123.2%	852,001
Revenues:						
Miscellaneous	160,217	4,867	4,867	8,507	74.8%	8,507
Subtotal of Revenues	**160,217**	**4,867**	**4,867**	**8,507**	**74.8%**	**8,507**
Fund Total Sources	**838,504**	**384,383**	**841,369**	**855,585**	**122.6%**	**860,508**
Ending Reserves	838,504	384,383	841,369	855,585	122.6%	860,508
Fund Total Uses	**838,504**	**384,383**	**841,369**	**855,585**	**122.6%**	**860,508**

Fund 270 is an LID fund, which is not budgeted. Actual expenditures are shown for reference. Ending reserve is remaining balance transferred in from closure of LID fund 271.

#1106 Bakerview Rd Fund (270) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	-	2,377	-	--	-
Revenues:						
Miscellaneous	95,505	-	-	-	--	-
Subtotal of Revenues	**95,505**	**-**	**-**	**-**	**--**	**-**
Fund Total Sources	**95,505**	**-**	**2,377**	**-**	**--**	**-**
Expenditures:						
Principal and Interest	150,500	-	-	-	--	-
Subtotal of Expenditures	**150,500**	**-**	**-**	**-**	**--**	**-**
Ending Reserves	(54,995)	-	2,377	-	--	-
Fund Total Uses	**95,505**	**-**	**2,377**	**-**	**--**	**-**

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

Water Fund: This enterprise fund accounts for revenues and expenditures of the water treatment plant and water distribution utility; managed by the Public Works Department. Additional detail for this fund is shown in the department section.

Water Fund (410) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	11,955,874	5,434,620	11,430,241	4,925,530	-9.4%	6,575,659
Revenues:						
Intergovernmental Revenues	334,763	-	1,675,561	45,000	--	45,000
Goods and Services Charges	17,162,634	17,041,245	17,041,245	20,406,253	19.7%	21,573,105
Fines	45,265	46,300	46,300	46,300	0.0%	46,300
Miscellaneous	222,307	244,828	244,828	686,914	180.6%	290,201
Non Revenues	-	-	2,200,000	2,500,000	--	-
Other Financing Sources	908,527	963,112	963,112	874,782	-9.2%	949,213
Subtotal of Revenues	**18,673,496**	**18,295,485**	**22,171,046**	**24,559,249**	**34.2%**	**22,903,819**
Fund Total Sources	**30,629,370**	**23,730,105**	**33,601,287**	**29,484,779**	**24.3%**	**29,479,478**
Expenditures:						
Salaries and Benefits	2,825,980	3,263,020	3,292,201	3,578,581	9.7%	3,559,210
Supplies	628,587	883,417	894,398	877,665	-0.7%	888,951
Services	2,435,560	1,943,676	6,491,001	2,829,587	45.6%	2,630,649
Intergovernmental Expenditures	4,238,967	4,287,832	4,330,798	4,858,100	13.3%	5,143,220
Capital	2,317,761	1,705,000	8,028,862	2,547,374	49.4%	5,370,543
Principal and Interest	2,476,851	2,338,199	3,339,251	3,176,384	35.8%	3,202,218
Interfund	4,274,801	4,617,159	4,617,159	5,041,429	9.2%	5,156,242
Subtotal of Expenditures	**19,198,507**	**19,038,303**	**30,993,670**	**22,909,120**	**20.3%**	**25,951,033**
Ending Reserves	11,430,863	4,691,802	2,607,617	6,575,659	40.2%	3,528,445
Fund Total Uses	**30,629,370**	**23,730,105**	**33,601,287**	**29,484,779**	**24.3%**	**29,479,478**

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

Wastewater Fund: This enterprise fund accounts for revenues and expenditures of the wastewater treatment plant and collection utility; managed by the Public Works Department. Additional detail for this fund is shown in the department section.

Wastewater Fund (420) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	13,637,362	45,169,820	57,706,271	27,863,769	-38.3%	8,523,764
Revenues:						
Intergovernmental Revenues	2,654	3,000	3,000	3,000	0.0%	-
Goods and Services Charges	17,246,352	17,570,146	17,570,146	18,339,074	4.4%	19,659,618
Fines	49,681	48,350	48,350	48,350	0.0%	49,741
Miscellaneous	402,492	530,663	530,663	13,364,007	2418.4%	364,007
Non Revenues	46,218,677	-	-	-	--	-
Other Financing Sources	397,332	-	-	-	--	-
Subtotal of Revenues	**64,317,188**	**18,152,159**	**18,152,159**	**31,754,431**	**74.9%**	**20,073,366**
Fund Total Sources	**77,954,550**	**63,321,979**	**75,858,430**	**59,618,200**	**-5.8%**	**28,597,130**
Expenditures:						
Salaries and Benefits	3,332,322	3,685,290	3,721,581	3,813,028	3.5%	3,893,735
Supplies	963,841	1,033,650	1,037,882	1,019,900	-1.3%	1,049,298
Services	2,828,720	3,352,660	4,050,962	3,538,660	5.5%	3,646,033
Intergovernmental Expenditures	2,294,010	2,467,644	2,522,576	5,029,696	103.8%	2,704,399
Capital	4,514,320	22,065,000	32,905,182	32,100,000	45.5%	1,600,000
Principal and Interest	3,343,441	2,303,916	2,303,916	2,160,460	-6.2%	2,846,438
Interfund	3,379,760	3,410,861	3,410,861	3,432,692	0.6%	3,538,883
Subtotal of Expenditures	**20,656,414**	**38,319,021**	**49,952,960**	**51,094,436**	**33.3%**	**19,278,786**
Ending Reserves	57,298,136	25,002,958	25,905,472	8,523,764	-65.9%	9,318,344
Fund Total Uses	**77,954,550**	**63,321,979**	**75,858,432**	**59,618,200**	**-5.8%**	**28,597,130**

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

Storm and Surface Water Fund: This enterprise fund accounts for revenues and expenditures of the surface and storm water drainage, collection, and treatment utility; managed by the Public Works Department. Additional detail for this fund is shown in the department section.

Storm/Surface Water Utility Fund (430) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	3,566,242	936,733	4,598,599	1,055,948	12.7%	1,375,762
Revenues:						
Licenses and Permits	91,053	80,000	80,000	90,000	12.5%	90,000
Intergovernmental Revenues	571,007	610,000	1,512,744	1,888,800	209.6%	799,750
Goods and Services Charges	5,225,399	5,117,000	5,117,000	5,698,000	11.4%	5,843,110
Fines	15,455	16,000	16,000	15,000	-6.3%	15,450
Miscellaneous	41,622	1,462,838	36,838	1,305,333	-10.8%	38,059
Non Revenues	0	0	1,426,000	0	--	0
Other Financing Sources	0	0	0	3,775	--	0
Subtotal of Revenues	**5,944,536**	**7,285,838**	**8,188,582**	**9,000,908**	**23.5%**	**6,786,369**
Fund Total Sources	**9,510,778**	**8,222,571**	**12,787,181**	**10,056,856**	**22.3%**	**8,162,131**
Expenditures:						
Salaries and Benefits	1,295,551	1,530,375	1,545,254	1,725,308	12.7%	1,719,178
Supplies	139,914	138,610	142,842	157,150	13.4%	161,196
Services	409,247	665,714	3,866,365	878,414	32.0%	850,850
Intergovernmental Expenditures	606,280	653,530	653,530	721,411	10.4%	781,039
Capital	431,655	2,916,000	4,006,848	2,985,369	2.4%	1,349,985
Principal and Interest	0	53,387	53,387	0	-100.0%	0
Interfund	2,001,953	2,001,719	2,001,719	2,212,768	10.5%	2,262,953
Subtotal of Expenditures	**4,884,600**	**7,959,335**	**12,269,945**	**8,680,420**	**9.1%**	**7,125,201**
Ending Reserves	4,626,178	263,236	517,239	1,376,436	422.9%	1,036,930
Fund Total Uses	**9,510,778**	**8,222,571**	**12,787,184**	**10,056,856**	**22.3%**	**8,162,131**

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

Solid Waste Fund: Accounts for revenues and expenditures associated with waste collection, transfer, and disposal in the City; managed by the Public Works Department. A private contractor handles garbage collection and billing in the City. Additional detail for this fund is shown in the department section.

Solid Waste Fund (440) **Revenues and Sources** **Expenditures and Uses**	**2011** **Actual**	**2012** **Adopted** **Budget**	***2012*** ***Revised*** ***Budget***	**2013** **Budget**	***Change*** ***from '12*** ***Adopted***	**2014** **Estimate**
Beginning Reserves	7,668,903	7,165,225	7,360,152	7,459,773	4.1%	7,054,492
Revenues:						
Taxes	1,252,349	1,305,000	1,305,000	1,285,000	-1.5%	1,295,300
Intergovernmental Revenues	551,010	65,000	67,262	170,000	161.5%	50,000
Goods and Services Charges	146,097	150,600	150,600	146,000	-3.1%	150,770
Miscellaneous	87,446	92,794	92,794	86,794	-6.5%	86,794
Subtotal of Revenues	**2,036,902**	**1,613,394**	**1,615,656**	**1,687,794**	**4.6%**	**1,582,864**
Fund Total Sources	**9,705,805**	**8,778,619**	**8,975,808**	**9,147,567**	**4.2%**	**8,637,356**
Expenditures:						
Salaries and Benefits	154,605	180,185	182,104	203,229	12.8%	207,590
Supplies	10,632	49,340	49,340	37,140	-24.7%	37,594
Services	1,130,873	854,850	1,027,670	879,500	2.9%	774,875
Intergovernmental Expenditures	72,234	1,186	1,186	1,186	0.0%	1,186
Principal and Interest	695,659	698,406	698,406	696,980	-0.2%	698,073
Interfund	281,742	248,232	248,232	275,040	10.8%	281,041
Subtotal of Expenditures	**2,345,745**	**2,032,199**	**2,206,938**	**2,093,075**	**3.0%**	**2,000,359**
Ending Reserves	7,360,060	6,746,420	6,768,870	7,054,492	4.6%	6,636,997
Fund Total Uses	**9,705,805**	**8,778,619**	**8,975,808**	**9,147,567**	**4.2%**	**8,637,356**

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

Cemetery Fund: This enterprise fund for Bayview Cemetery operations. The *Other Financing Sources* Revenue represents a transfer to the cemetery from the General Fund. The cemetery is managed by the Parks and Recreation Department.

Cemetery Fund (456) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	335,683	312,281	338,966	319,494	2.3%	298,677
Revenues:						
Goods and Services Charges	301,057	311,673	311,673	323,820	3.9%	333,535
Miscellaneous	5,283	4,800	4,800	3,971	-17.3%	3,971
Other Financing Sources	221,480	221,480	221,480	221,480	0.0%	221,480
Subtotal of Revenues	**527,820**	**537,953**	**537,953**	**549,271**	**2.1%**	**558,986**
Fund Total Sources	**863,503**	**850,234**	**876,919**	**868,765**	**2.2%**	**857,663**
Expenditures:						
Salaries and Benefits	302,838	312,050	315,124	327,533	5.0%	335,632
Supplies	58,867	72,150	72,202	69,645	-3.5%	71,734
Services	38,947	41,797	41,797	48,152	15.2%	49,598
Intergovernmental Expenditures	3,309	5,480	5,480	4,010	-26.8%	4,430
Interfund	116,972	117,771	117,771	114,667	-2.6%	118,109
Subtotal of Expenditures	**520,933**	**549,248**	**552,374**	**564,007**	**2.7%**	**579,503**
Ending Reserves	342,570	300,986	324,545	304,758	1.3%	278,160
Fund Total Uses	**863,503**	**850,234**	**876,919**	**868,765**	**2.2%**	**857,663**

Golf Course Fund: Accounts for the revenue and expenditures associated with the oversight, repairs and maintenance of the facilities and grounds of the golf course. Since 2008, the operation of the Golf Course has been contracted to a private vendor. The fund is managed by the Parks and Recreation Department.

Golf Course Fund (460) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	110,229	148,641	202,898	280,000	88.4%	272,737
Revenues:						
Miscellaneous	191,790	202,496	202,496	208,194	2.8%	214,400
Subtotal of Revenues	**191,790**	**202,496**	**202,496**	**208,194**	**2.8%**	**214,400**
Fund Total Sources	**302,019**	**351,137**	**405,394**	**488,194**	**39.0%**	**487,137**
Expenditures:						
Salaries and Benefits	14,076	37,809	38,007	39,577	4.7%	40,350
Supplies	3,828	2,400	2,400	2,400	0.0%	2,472
Services	55,147	57,155	57,155	117,811	106.1%	118,645
Capital	-	-	53,310	-	--	-
Interfund	31,854	15,964	15,964	24,791	55.3%	25,535
Subtotal of Expenditures	**104,905**	**113,328**	**166,836**	**184,579**	**62.9%**	**187,002**
Ending Reserves	197,114	237,809	238,558	303,615	27.7%	300,135
Fund Total Uses	**302,019**	**351,137**	**405,394**	**488,194**	**39.0%**	**487,137**

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

Parking Services Fund: This enterprise fund accounts for revenues and expenditures of the municipal parking systems and is managed by the Public Works Department. Additional detail for this fund is shown in the department section.

Parking Services Fund (465) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,286,965	1,299,947	1,398,993	1,337,291	2.9%	1,382,024
Revenues:						
Intergovernmental Revenues	23,000	23,000	23,000	24,000	4.3%	24,000
Fines	704,541	750,050	750,050	750,050	0.0%	1,022,552
Miscellaneous	1,586,676	1,495,922	1,495,922	1,534,375	2.6%	1,798,375
Subtotal of Revenues	**2,314,217**	**2,268,972**	**2,268,972**	**2,308,425**	**1.7%**	**2,844,927**
Fund Total Sources	**3,601,182**	**3,568,919**	**3,667,965**	**3,645,716**	**2.2%**	**4,226,951**
Expenditures:						
Salaries and Benefits	438,212	450,141	454,742	427,970	-4.9%	436,686
Supplies	212,641	175,700	175,700	176,050	0.2%	201,316
Services	348,254	552,493	570,564	481,768	-12.8%	498,323
Intergovernmental Expenditures	729,355	726,630	727,130	795,320	9.5%	815,672
Principal and Interest	133,368	134,862	134,862	-	-100.0%	-
Interfund	354,228	393,567	393,567	382,584	-2.8%	393,310
Subtotal of Expenditures	**2,216,058**	**2,433,393**	**2,456,565**	**2,263,692**	**-7.0%**	**2,345,307**
Ending Reserves	1,385,124	1,135,526	1,211,400	1,382,024	21.7%	1,881,644
Fund Total Uses	**3,601,182**	**3,568,919**	**3,667,965**	**3,645,716**	**2.2%**	**4,226,951**

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

Medic One Fund: Accounts for revenues and for expenditures associated with the operations of the countywide Medic One Emergency Medical Transport Service, pursuant to an interlocal agreement between the City and Whatcom County; managed by the Fire Department. Additional detail for this fund is shown in the department section.

Medic One Fund (470) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	628,540	637,371	450,197	601,535	-5.6%	601,535
Revenues:						
Intergovernmental Revenues	3,396,168	3,914,498	3,914,498	4,791,845	22.4%	4,806,171
Goods and Services Charges	2,635,851	2,450,668	2,450,668	2,005,000	-18.2%	2,025,150
Miscellaneous	40,309	9,426	9,426	15,414	63.5%	15,414
Other Financing Sources	1,046,735	1,057,202	1,057,202	1,067,774	1.0%	1,078,451
Subtotal of Revenues	**7,119,063**	**7,431,794**	**7,431,794**	**7,880,033**	**6.0%**	**7,925,186**
Fund Total Sources	**7,747,603**	**8,069,165**	**7,881,991**	**8,481,568**	**5.1%**	**8,526,721**
Expenditures:						
Salaries and Benefits	5,024,925	5,118,298	5,121,257	5,481,207	7.1%	5,544,905
Supplies	375,687	380,675	380,675	386,675	1.6%	388,276
Services	303,376	333,129	333,129	345,129	3.6%	354,524
Intergovernmental Expenditures	39,847	39,378	39,378	38,413	-2.5%	43,033
Capital	155,914	166,577	166,577	123,288	-26.0%	123,288
Interfund	1,407,831	1,364,343	1,364,343	1,367,274	0.2%	1,408,291
Subtotal of Expenditures	**7,307,580**	**7,402,400**	**7,405,359**	**7,741,986**	**4.6%**	**7,862,317**
Ending Reserves	440,023	666,765	476,632	739,582	10.9%	664,404
Fund Total Uses	**7,747,603**	**8,069,165**	**7,881,991**	**8,481,568**	**5.1%**	**8,526,721**

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

Development Services Fund: This enterprise fund accounts for the operation of the Permit Center and building code enforcement; managed by the Planning and Community Development Department. Additional detail for this fund is shown in the department section.

Development Services Fund (475) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,153,332	1,195,034	1,495,034	2,145,830	79.6%	2,075,597
Revenues:						
Licenses and Permits	1,175,670	1,121,900	1,121,900	1,230,500	9.7%	1,230,500
Goods and Services Charges	729,438	671,085	671,085	755,000	12.5%	755,000
Fines	125	-	-	-	--	-
Miscellaneous	21,558	11,634	11,634	14,500	24.6%	14,500
Subtotal of Revenues	**1,926,791**	**1,804,619**	**1,804,619**	**2,000,000**	**10.8%**	**2,000,000**
Fund Total Sources	**3,080,123**	**2,999,653**	**3,299,653**	**4,145,830**	**38.2%**	**4,075,597**
Expenditures:						
Salaries and Benefits	1,218,099	1,398,320	1,434,468	1,621,666	16.0%	1,648,117
Supplies	18,140	28,500	28,749	20,250	-28.9%	20,858
Services	39,149	52,470	52,470	46,470	-11.4%	47,864
Intergovernmental Expenditures	5,000	7,074	7,074	77,223	991.6%	178,784
Interfund	308,401	308,544	308,544	293,017	-5.0%	301,461
Subtotal of Expenditures	**1,588,789**	**1,794,908**	**1,831,305**	**2,058,626**	**14.7%**	**2,197,084**
Ending Reserves	1,491,334	1,204,745	1,468,348	2,087,204	73.2%	1,878,513
Fund Total Uses	**3,080,123**	**2,999,653**	**3,299,653**	**4,145,830**	**38.2%**	**4,075,597**

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

Fleet Administration Fund: This internal service fund accounts for acquisition, repair, maintenance, and replacement of vehicles citywide. Revenues are from charges to departments for their vehicle and equipment. The fund is managed by the Public Works Department.

Fleet Administration Fund (510) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	6,436,899	7,217,543	7,547,864	6,098,226	-15.5%	6,626,234
Revenues:						
Goods and Services Charges	1,907,192	1,755,432	1,755,432	1,774,719	1.1%	1,827,961
Miscellaneous	1,492,572	1,522,432	1,537,432	1,459,736	-4.1%	1,459,736
Non Revenues	-	-	485,000	745,448	--	745,448
Other Financing Sources	80,853	50,000	50,000	50,000	0.0%	50,000
Subtotal of Revenues	**3,480,617**	**3,327,864**	**3,827,864**	**4,029,903**	**21.1%**	**4,083,145**
Fund Total Sources	**9,917,516**	**10,545,407**	**11,375,728**	**10,128,129**	**-4.0%**	**10,709,379**
Expenditures:						
Salaries and Benefits	708,790	818,819	827,369	853,562	4.2%	800,686
Supplies	310,814	390,183	390,183	390,183	0.0%	401,889
Services	198,235	256,950	256,950	256,950	0.0%	264,659
Intergovernmental Expenditures	-	-	-	7,409	--	6,414
Capital	358,527	1,051,000	1,139,317	1,252,000	19.1%	900,000
Principal and Interest	-	-	2,200,000	-	--	-
Interfund	793,719	758,356	758,356	746,291	-1.6%	812,742
Subtotal of Expenditures	**2,370,085**	**3,275,308**	**5,572,175**	**3,506,395**	**7.1%**	**3,186,390**
Ending Reserves	7,547,431	7,270,099	5,803,553	6,621,734	-8.9%	7,522,989
Fund Total Uses	**9,917,516**	**10,545,407**	**11,375,728**	**10,128,129**	**-4.0%**	**10,709,379**

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

Purchasing / Materials Management Fund: This internal service fund consolidates the purchasing function for all City Departments and some warehousing and distribution of supplies. Revenues are from overhead charges and inventory sales to user departments. The fund is managed by the Public Works Department.

Purchasing/Materials Mngmt Fund (520) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	923,242	1,034,504	978,611	802,169	-22.5%	462,562
Revenues:						
Intergovernmental Revenues	4,092	4,887	4,887	3,000	-38.6%	3,000
Goods and Services Charges	1,839,949	2,429,344	2,429,344	2,421,033	-0.3%	2,580,590
Miscellaneous	41,336	13,775	13,775	12,357	-10.3%	12,357
Subtotal of Revenues	**1,885,377**	**2,448,006**	**2,448,006**	**2,436,390**	**-0.5%**	**2,595,947**
Fund Total Sources	**2,808,619**	**3,482,510**	**3,426,617**	**3,238,559**	**-7.0%**	**3,058,509**
Expenditures:						
Salaries and Benefits	620,624	724,457	730,658	777,677	7.3%	792,119
Supplies	797,375	1,500,700	1,500,700	1,504,200	0.2%	1,500,715
Services	2,757	14,515	14,515	53,015	265.2%	54,456
Intergovernmental Expenditures	5,159	106,100	106,100	17,075	-83.9%	135,700
Interfund	403,197	443,467	443,467	424,030	-4.4%	348,857
Subtotal of Expenditures	**1,829,112**	**2,789,239**	**2,795,440**	**2,775,997**	**-0.5%**	**2,831,847**
Ending Reserves	979,507	693,271	631,177	462,562	-33.3%	226,662
Fund Total Uses	**2,808,619**	**3,482,510**	**3,426,617**	**3,238,559**	**-7.0%**	**3,058,509**

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

Facilities Administration Fund: This internal service fund consolidates the majority of custodial and facility maintenance functions for the city, with revenues coming from charges to user departments. The fund is managed by the Public Works Department.

Facilities Administration Fund (530) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,202,764	1,118,543	3,661,606	943,969	-15.6%	986,931
Revenues:						
Intergovernmental Revenues	146,415	246,304	246,304	246,304	0.0%	246,304
Goods and Services Charges	113,873	572,478	572,478	141,609	-75.3%	142,691
Miscellaneous	2,070,142	2,485,954	2,485,954	2,593,987	4.3%	2,593,987
Non Revenues	6,480,000	-	-	0	--	0
Other Financing Sources	528,250	190,000	190,000	690,000	263.2%	600,000
Subtotal of Revenues	**9,338,680**	**3,494,736**	**3,494,736**	**3,671,900**	**5.1%**	**3,582,982**
Fund Total Sources	**10,541,444**	**4,613,279**	**7,156,342**	**4,615,869**	**0.1%**	**4,569,913**
Expenditures:						
Salaries and Benefits	1,236,082	1,444,764	1,460,802	1,538,770	6.5%	1,577,717
Supplies	127,865	98,626	98,626	102,626	4.1%	105,525
Services	4,725,468	980,370	3,678,115	1,226,570	25.1%	1,173,159
Intergovernmental Expenditures	190,751	-	-	11,203	--	9,893
Capital	-	-	-	48,000	--	20,000
Principal and Interest	143,276	351,864	351,864	351,864	0.0%	351,864
Interfund	320,246	417,819	417,819	349,905	-16.3%	357,380
Subtotal of Expenditures	**6,743,688**	**3,293,443**	**6,007,226**	**3,628,938**	**10.2%**	**3,595,538**
Ending Reserves	3,797,756	1,319,836	1,149,116	986,931	-25.2%	974,375
Fund Total Uses	**10,541,444**	**4,613,279**	**7,156,342**	**4,615,869**	**0.1%**	**4,569,913**

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

Telecommunication and Technology Fund and Subfunds: An internal service fund that collects revenues from user departments to pay for telephone expenditures citywide and to accumulate reserves for technology projects. The fund is managed by the Information Technology Services Dept. Sub-funds of this fund; 541, 542, and 543; have been separated to account for funds for designated purposes.

Telecommunication and Technology Fund (540) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,623,745	1,545,415	1,624,948	370,065	-76.1%	225,664
Revenues:						
Intergovernmental Revenues	1	-	-	-	--	-
Goods and Services Charges	353,191	366,359	366,359	389,915	6.4%	401,612
Miscellaneous	18,332	15,275	15,275	6,235	-59.2%	6,235
Other Financing Sources	224,190	900,246	900,246	-	-100.0%	-
Subtotal of Revenues	**595,714**	**1,281,880**	**1,281,880**	**396,150**	**-69.1%**	**407,847**
Fund Total Sources	**2,219,459**	**2,827,295**	**2,906,828**	**766,215**	**-72.9%**	**633,511**
Expenditures:						
Salaries and Benefits	89,768	96,064	96,454	100,973	5.1%	102,202
Supplies	130,334	68,784	68,784	900	-98.7%	928
Services	243,549	237,705	272,518	246,980	3.9%	255,919
Intergovernmental Expenditures	1	-	-	-	--	-
Capital	81,156	726,633	791,633	165,000	-77.3%	125,000
Interfund	48,298	46,718	46,718	50,883	8.9%	52,409
Subtotal of Expenditures	**593,106**	**1,175,904**	**1,276,107**	**564,736**	**-52.0%**	**536,458**
Ending Reserves	1,626,353	1,651,391	1,630,721	201,479	-87.8%	97,053
Fund Total Uses	**2,219,459**	**2,827,295**	**2,906,828**	**766,215**	**-72.9%**	**633,511**

Technology Replacement & Reserve Fund (541) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	-	-	-	1,490,000	--	1,118,790
Revenues:						
Miscellaneous	-	-	-	16,722	--	16,722
Other Financing Sources	-	-	-	733,115	--	999,027
Subtotal of Revenues	**-**	**-**	**-**	**749,837**	**--**	**1,015,749**
Fund Total Sources	**-**	**-**	**-**	**2,239,837**	**--**	**2,134,539**
Expenditures:						
Supplies	-	-	-	51,000	--	128,000
Services	-	-	-	30,000	--	30,900
Capital	-	-	-	946,636	--	1,687,666
Subtotal of Expenditures	**-**	**-**	**-**	**1,027,636**	**--**	**1,846,566**
Ending Reserves	-	-	-	1,212,201	--	287,973
Fund Total Uses	**-**	**-**	**-**	**2,239,837**	**--**	**2,134,539**

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

Telecommunication and Technology Sub-funds (continued)

PW Computer Infrastructure Repl Fund (542) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Other Financing Sources	-	-	-	397,000	--	408,910
Subtotal of Revenues	**-**	**-**	**-**	**397,000**	**--**	**408,910**
Fund Total Sources	**-**	**-**	**-**	**397,000**	**--**	**408,910**
Expenditures:						
Supplies	-	-	-	177,000	--	182,310
Services	-	-	-	220,000	--	226,600
Subtotal of Expenditures	**-**	**-**	**-**	**397,000**	**--**	**408,910**
Fund Total Uses	**-**	**-**	**-**	**397,000**	**--**	**408,910**

GIS Administration Fund (543) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Revenues:						
Other Financing Sources	-	-	-	347,130	--	362,698
Subtotal of Revenues	**-**	**-**	**-**	**347,130**	**--**	**362,698**
Fund Total Sources	**-**	**-**	**-**	**347,130**	**--**	**362,698**
Expenditures:						
Salaries and Benefits	-	-	-	301,743	--	303,892
Supplies	-	-	-	4,179	--	4,305
Services	-	-	-	27,358	--	40,235
Interfund	-	-	-	13,850	--	14,266
Subtotal of Expenditures	**-**	**-**	**-**	**347,130**	**--**	**362,698**
Fund Total Uses	**-**	**-**	**-**	**347,130**	**--**	**362,698**

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

Claims and Litigation Fund: On behalf of all City departments, this internal service fund pays most insurance premiums as well as administrative expenses and other costs for claims, litigation, settlements, and judgments not covered by liability insurance. The fund is managed by the Legal Department.

Claims Litigation Fund (550) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	4,263,889	4,121,816	3,952,891	4,251,014	3.1%	4,428,390
Revenues:						
Intergovernmental Revenues	15,507	15,507	15,507	16,868	8.8%	16,868
Miscellaneous	1,125,386	1,227,324	1,227,324	1,245,885	1.5%	1,245,885
Other Financing Sources	-	800,000	800,000	-	-100.0%	-
Subtotal of Revenues	**1,140,893**	**2,042,831**	**2,042,831**	**1,262,753**	**-38.2%**	**1,262,753**
Fund Total Sources	**5,404,782**	**6,164,647**	**5,995,722**	**5,513,767**	**-10.6%**	**5,691,143**
Expenditures:						
Salaries and Benefits	157,719	173,432	173,432	182,271	5.1%	183,370
Supplies	4,756	4,600	4,600	6,600	43.5%	6,798
Services	1,168,943	769,568	1,219,568	768,206	-0.2%	836,602
Interfund	121,348	137,077	137,077	128,926	-5.9%	132,794
Subtotal of Expenditures	**1,452,766**	**1,084,677**	**1,534,677**	**1,086,003**	**0.1%**	**1,159,564**
Ending Reserves	3,952,016	5,079,970	4,461,045	4,427,764	-12.8%	4,531,579
Fund Total Uses	**5,404,782**	**6,164,647**	**5,995,722**	**5,513,767**	**-10.6%**	**5,691,143**

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

Unemployment Compensation Fund: The City of Bellingham is self insured for unemployment benefits. This internal service fund accounts for these payments and is managed by the Human Resources Department.

Unemployment Compensation Fund (561) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	507,929	446,929	471,756	396,435	-11.3%	334,211
Revenues:						
Miscellaneous	156,268	124,957	124,957	124,484	-0.4%	124,484
Subtotal of Revenues	**156,268**	**124,957**	**124,957**	**124,484**	**-0.4%**	**124,484**
Fund Total Sources	**664,197**	**571,886**	**596,713**	**520,919**	**-8.9%**	**458,695**
Expenditures:						
Salaries and Benefits	182,628	235,738	224,015	174,659	-25.9%	174,793
Interfund	10,010	11,519	11,519	10,945	-5.0%	11,273
Subtotal of Expenditures	**192,638**	**247,257**	**235,534**	**185,604**	**-24.9%**	**186,066**
Ending Reserves	471,559	324,629	361,179	335,315	3.3%	272,629
Fund Total Uses	**664,197**	**571,886**	**596,713**	**520,919**	**-8.9%**	**458,695**

Workers' Compensation Self Insurance Fund: The City of Bellingham is self insured for worker's compensation benefits. This internal service fund accounts for these payments and is managed by the Human Resources Department.

Workers Comp Self-Insurance Fund (562) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	932,289	782,191	960,649	922,278	17.9%	781,439
Revenues:						
Miscellaneous	556,646	508,714	508,714	576,078	13.2%	650,408
Subtotal of Revenues	**556,646**	**508,714**	**508,714**	**576,078**	**13.2%**	**650,408**
Fund Total Sources	**1,488,935**	**1,290,905**	**1,469,363**	**1,498,356**	**16.1%**	**1,431,847**
Expenditures:						
Salaries and Benefits	64,556	118,762	103,844	111,076	-6.5%	111,870
Supplies	86	2,425	2,425	2,625	8.2%	2,704
Services	399,878	442,850	442,850	479,600	8.3%	539,984
Intergovernmental Expenditures	41,178	100,000	100,000	100,000	0.0%	100,000
Interfund	23,198	22,875	22,875	21,904	-4.2%	22,562
Subtotal of Expenditures	**528,896**	**686,912**	**671,994**	**715,205**	**4.1%**	**777,120**
Ending Reserves	960,039	603,993	797,369	783,151	29.7%	654,727
Fund Total Uses	**1,488,935**	**1,290,905**	**1,469,363**	**1,498,356**	**16.1%**	**1,431,847**

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

Health Benefits Fund: Collects funds for payment of employee health care benefits including: medical, dental, and vision. This internal service fund is managed by the Human Resources Department.

Health Benefits Fund (565) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,732,531	1,286,000	1,811,182	3,119,710	142.6%	2,982,698
Revenues:						
Miscellaneous	11,742,901	12,408,352	12,408,352	13,529,522	9.0%	14,600,479
Subtotal of Revenues	**11,742,901**	**12,408,352**	**12,408,352**	**13,529,522**	**9.0%**	**14,600,479**
Fund Total Sources	**13,475,432**	**13,694,352**	**14,219,534**	**16,649,232**	**21.6%**	**17,583,177**
Expenditures:						
Salaries and Benefits	399,176	376,886	376,886	532,667	41.3%	534,892
Supplies	22,884	25,050	27,704	38,050	51.9%	39,193
Services	11,093,510	12,389,593	12,689,593	12,914,300	4.2%	14,739,730
Intergovernmental Expenditures	700	2,581	2,581	10,400	302.9%	11,286
Interfund	135,697	171,588	171,588	176,088	2.6%	181,346
Subtotal of Expenditures	**11,651,967**	**12,965,698**	**13,268,352**	**13,671,505**	**5.4%**	**15,506,447**
Ending Reserves	1,823,465	728,654	951,182	2,977,727	308.7%	2,076,730
Fund Total Uses	**13,475,432**	**13,694,352**	**14,219,534**	**16,649,232**	**21.6%**	**17,583,177**

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

Pension and Benefit Funds: These trust funds are resources held in trust to provide pension and long-term care benefits for Police and Firefighters hired prior to October 1, 1977. The funds are managed by the Human Resources Department.

Firefighter Pension and Benefit Fund (612) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	5,242,128	5,640,689	5,790,933	6,375,204	13.0%	6,368,375
Revenues:						
Taxes	1,890,216	1,870,560	1,870,560	1,840,560	-1.6%	1,858,965
Intergovernmental Revenues	126,552	115,000	115,000	115,000	0.0%	115,000
Miscellaneous	320,402	310,982	310,982	241,133	-22.5%	212,045
Non Revenues	190,168	202,670	202,670	222,864	10.0%	225,196
Subtotal of Revenues	**2,527,338**	**2,499,212**	**2,499,212**	**2,419,557**	**-3.2%**	**2,411,206**
Fund Total Sources	**7,769,466**	**8,139,901**	**8,290,145**	**8,794,761**	**8.0%**	**8,779,581**
Expenditures:						
Salaries and Benefits	1,610,791	1,956,742	2,056,742	1,977,342	1.1%	2,187,800
Supplies	31,958	60,100	60,100	61,450	2.2%	63,294
Services	290,528	297,500	297,500	325,550	9.4%	353,318
Interfund	41,823	46,095	46,095	45,734	-0.8%	47,106
Subtotal of Expenditures	**1,975,100**	**2,360,437**	**2,460,437**	**2,410,076**	**2.1%**	**2,651,518**
Ending Reserves	5,794,366	5,779,464	5,829,708	6,384,685	10.5%	6,128,063
Fund Total Uses	**7,769,466**	**8,139,901**	**8,290,145**	**8,794,761**	**8.0%**	**8,779,581**

Police Pension and Benefit Fund (613) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	5,164,855	4,790,688	5,039,546	5,545,685	15.8%	5,827,188
Revenues:						
Miscellaneous	945,774	1,537,378	1,537,378	1,297,081	-15.6%	1,423,838
Subtotal of Revenues	**945,774**	**1,537,378**	**1,537,378**	**1,297,081**	**-15.6%**	**1,423,838**
Fund Total Sources	**6,110,629**	**6,328,066**	**6,576,924**	**6,842,766**	**8.1%**	**7,251,026**
Expenditures:						
Salaries and Benefits	838,027	1,036,000	1,036,000	1,042,000	0.6%	1,173,750
Supplies	28,934	40,100	40,100	40,850	1.9%	42,076
Services	165,881	225,600	305,600	235,860	4.5%	243,686
Interfund	32,778	34,172	34,172	34,511	1.0%	35,547
Subtotal of Expenditures	**1,065,620**	**1,335,872**	**1,415,872**	**1,353,221**	**1.3%**	**1,495,059**
Ending Reserves	5,045,009	4,992,194	5,161,052	5,489,545	10.0%	5,755,967
Fund Total Uses	**6,110,629**	**6,328,066**	**6,576,924**	**6,842,766**	**8.1%**	**7,251,026**

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

Both of these permanent funds are legally restricted to the extent that only earnings, not principal, may be used.

Greenways Maintenance Endowment Fund: Portions of the first and third Greenway levies were dedicated to provide for maintenance of properties acquired. The fund is managed by the Parks and Recreation Department.

Greenways Maint Endowment Fund (701) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	3,659,053	516,406	707,872	1,027,640	99.0%	1,027,640
Revenues:						
Taxes	390,354	413,600	413,600	418,600	1.2%	422,786
Miscellaneous	38,402	59,256	59,256	38,160	-35.6%	38,160
Subtotal of Revenues	**428,756**	**472,856**	**472,856**	**456,760**	**-3.4%**	**460,946**
Fund Total Sources	**4,087,809**	**989,262**	**1,180,728**	**1,484,400**	**50.1%**	**1,488,586**
Expenditures:						
Intergovernmental Expenditures	142,948	145,887	145,887	154,581	6.0%	159,736
Principal and Interest	3,232,022	-	-	-	--	-
Interfund	4,967	7,201	7,201	6,080	-15.6%	6,262
Subtotal of Expenditures	**3,379,937**	**153,088**	**153,088**	**160,661**	**4.9%**	**165,998**
Ending Reserves	707,872	836,174	1,027,640	1,323,739	58.3%	1,322,588
Fund Total Uses	**4,087,809**	**989,262**	**1,180,728**	**1,484,400**	**50.1%**	**1,488,586**

Natural Resource Protection and Restoration Fund: Created to account for funds received as part of the Olympic Pipeline Settlement; managed by the Public Works Department.

Nat Res Protect & Restoration Fund (702) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	3,682,755	2,427,082	2,728,638	2,544,854	4.9%	2,584,594
Revenues:						
Miscellaneous	72,171	51,360	51,360	42,298	-17.6%	40,621
Other Financing Sources	1,217	-	-	-	--	-
Non Revenues	-	-	-	-	--	352,554
Subtotal of Revenues	**73,388**	**51,360**	**51,360**	**42,298**	**-17.6%**	**393,175**
Fund Total Sources	**3,756,143**	**2,478,442**	**2,779,998**	**2,587,152**	**4.4%**	**2,977,769**
Expenditures:						
Services	24,473	-	237,913	-	--	-
Interfund	3,010	4,973	4,973	2,558	-48.6%	2,635
Subtotal of Expenditures	**27,483**	**4,973**	**242,886**	**2,558**	**-48.6%**	**2,635**
Ending Reserves	3,728,660	2,473,469	2,537,112	2,584,594	4.5%	2,975,134
Fund Total Uses	**3,756,143**	**2,478,442**	**2,779,998**	**2,587,152**	**4.4%**	**2,977,769**

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

Public Facilities District Fund: The Bellingham-Whatcom Public Facilities District (BWPFD) was formed by the Bellingham City Council and the Whatcom County Council in July 2002 to build a regional center in Bellingham. The Public Facilities District is a discrete component unit of the City. Tax revenue is a special rebate from State Sales Tax.

Public Facilities District Fund (965) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	1,396,969	1,388,465	1,384,324	1,362,813	-1.8%	1,362,813
Revenues:						
Taxes	1,051,659	1,050,000	1,050,000	1,110,000	5.7%	1,150,000
Intergovernmental Revenues	15,524	-	-	-	--	-
Miscellaneous	82,123	92,264	92,264	27,704	-70.0%	27,704
Subtotal of Revenues	**1,149,306**	**1,142,264**	**1,142,264**	**1,137,704**	**-0.4%**	**1,177,704**
Fund Total Sources	**2,546,275**	**2,530,729**	**2,526,588**	**2,500,517**	**-1.2%**	**2,540,517**
Expenditures:						
Salaries and Benefits	1,280	12,598	12,598	13,136	4.3%	13,209
Supplies	1,484	1,150	1,150	1,150	0.0%	1,185
Services	34,322	18,525	19,434	14,025	-24.3%	14,296
Intergovernmental Expenditures	30,846	28,000	28,000	18,000	-35.7%	26,000
Capital	6,632	-	-	-	--	-
Principal and Interest	1,082,899	1,081,925	1,081,925	1,041,686	-3.7%	1,413,508
Subtotal of Expenditures	**1,157,463**	**1,142,198**	**1,143,107**	**1,087,997**	**-4.7%**	**1,468,198**
Ending Reserves	1,388,812	1,388,531	1,383,481	1,412,520	1.7%	1,072,319
Fund Total Uses	**2,546,275**	**2,530,729**	**2,526,588**	**2,500,517**	**-1.2%**	**2,540,517**

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

Public Development Authority:

In 2008, City Council created the Bellingham Public Development Authority (PDA) as a separate legal entity to serve as the City's real estate development arm. The Public Development Authority is a discrete component unit of the City and funded by General Fund transfers.

Public Development Authority Fund (970) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	74,806	96,519	102,161	1,288,079	1234.5%	1,198,347
Revenues:						
Intergovernmental Revenues	369,000	320,000	320,000	250,000	-21.9%	0
Miscellaneous	852	994	994	10,268	933.0%	10,268
Subtotal of Revenues	**369,852**	**320,994**	**320,994**	**260,268**	**-18.9%**	**10,268**
Fund Total Sources	**444,658**	**417,513**	**423,155**	**1,548,347**	**270.9%**	**1,208,615**
Expenditures:						
Salaries and Benefits	50,231	53,373	53,373	55,656	4.3%	56,302
Supplies	6,215	7,000	7,000	14,481	106.9%	3,500
Services	284,662	279,980	279,980	276,863	-1.1%	287,916
Intergovernmental Expenditures	919	18,000	18,000	3,000	-83.3%	3,000
Subtotal of Expenditures	**342,027**	**358,353**	**358,353**	**350,000**	**-2.3%**	**350,718**
Ending Reserves	102,631	59,160	64,802	1,198,347	1925.6%	857,897
Fund Total Uses	**444,658**	**417,513**	**423,155**	**1,548,347**	**270.9%**	**1,208,615**

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

Citywide Total

All Funds in Aggregate Revenues and Sources Expenditures and Uses	2011 Actual	2012 Adopted Budget	*2012* *Revised* *Budget*	2013 Budget	*Change* *from '12* *Adopted*	2014 Estimate
Beginning Reserves	123,441,576	120,273,702	167,400,789	119,786,368	-0.4%	99,525,838
Revenues:						
Taxes	72,307,505	74,167,130	74,167,130	81,249,761	9.5%	83,137,367
Licenses and Permits	2,343,405	2,144,671	2,144,671	2,458,771	14.6%	2,468,771
Intergovernmental Revenues	15,768,423	17,347,851	35,694,535	18,962,270	9.3%	14,163,478
Goods and Services Charges	64,031,343	65,579,791	65,579,791	69,765,820	6.4%	73,116,369
Fines	2,116,559	2,109,800	2,109,800	2,130,800	1.0%	2,463,276
Miscellaneous	23,901,627	27,584,549	26,173,549	39,957,423	44.9%	26,806,599
Non Revenues	56,120,867	202,670	4,313,670	3,468,312	1611.3%	1,323,198
Other Financing Sources	6,696,353	7,518,545	7,868,545	6,736,273	-10.4%	7,064,519
Subtotal of Revenues	**243,286,082**	**196,655,007**	**218,051,691**	**224,729,430**	**14.3%**	**210,543,577**
All Funds Total Sources	**366,727,658**	**316,928,709**	**385,452,480**	**344,515,798**	**8.7%**	**310,069,415**
Expenditures:						
Salaries and Benefits	75,400,918	80,005,684	80,765,690	84,757,650	5.9%	85,237,990
Supplies	6,847,156	7,960,808	8,278,757	8,213,031	3.2%	8,477,694
Services	37,383,261	35,508,842	58,975,387	41,524,938	16.9%	41,771,975
Intergovernmental Expenditures	16,589,207	19,541,593	19,773,624	21,408,320	9.6%	19,338,233
Capital	23,986,875	40,174,068	81,483,914	52,813,763	31.5%	28,237,482
Principal and Interest	13,979,799	9,389,617	12,590,669	9,525,277	1.4%	10,652,428
Interfund	24,652,061	26,139,858	26,387,273	26,456,050	1.2%	27,241,139
Subtotal of Expenditures	**198,839,277**	**218,720,470**	**288,255,314**	**244,699,029**	**11.9%**	**220,956,941**
Ending Reserves	167,888,381	98,208,239	97,197,174	99,816,769	1.6%	89,112,474
All Funds Total Uses	**366,727,658**	**316,928,709**	**385,452,488**	**344,515,798**	**8.7%**	**310,069,415**

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DEPARTMENTAL BUDGETS

Each Departmental section includes:

- An organization chart and mission statement.
- A description of services.
- Links to additional sources of information.
- Funding sources and expenditures by type summary with explanations of significant changes between the 2013 and 2012 adopted budgets.
- Revenues by fund and sub-type detail.
- Expenditures by fund and sub-type detail.
- Program revenue and expenditure summaries followed by program descriptions.
- Department 2013 Work Plan.
- Department 2012 Accomplishments (generally top three.)
- Performance and Activity Measures.

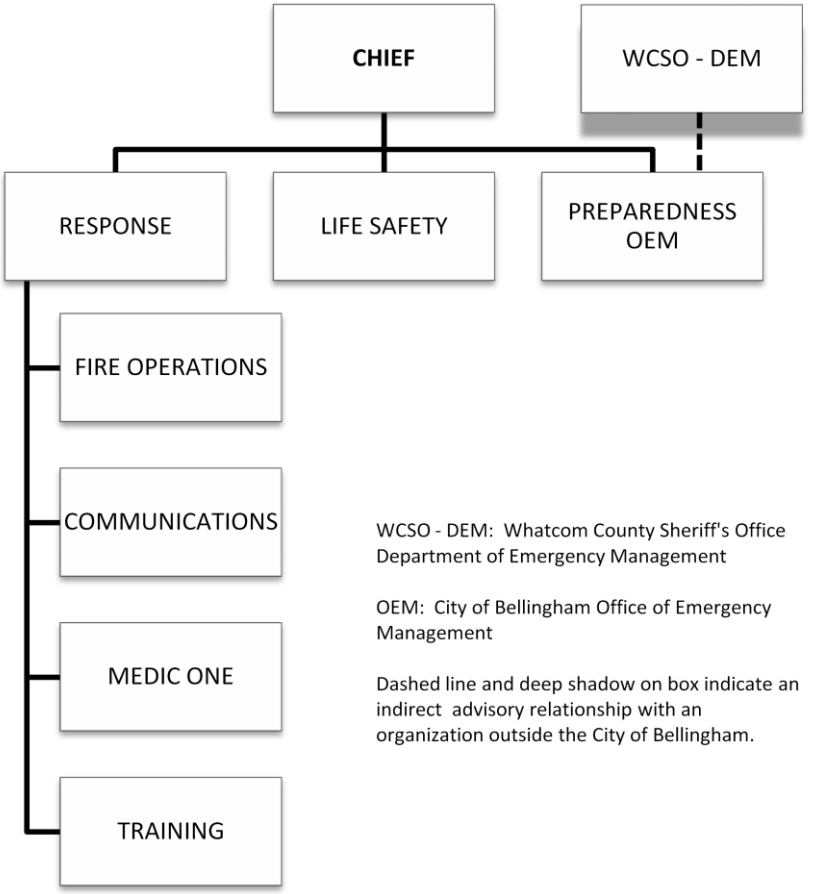
Department Budget Summaries
In the Departmental Budgets we show total expenditures across all funds and programs. The Funding Sources table presents total resources used by the department from each fund; this includes total revenue generated by the department as well as use of shared revenues and reserves.

Expenditures by Type tables show total department expenditures. Expenditure totals balance in all sections of the budget, but expenditure types may be categorized slightly differently in different reports.

Department Programs (Groups)
Program revenues are those generated by the department and do not balance with expenditures. Shared revenues and reserves are used to fund the balance of the department budgets.

Program expenditure tables give the total cost per program and may include multiple funds. Descriptions of each program's function are included.

FIRE DEPARTMENT



Bellingham Fire Department Mission

Our mission is to protect lives and property from the adverse effects of fires, medical emergencies, and exposure to hazardous conditions created by man or nature.

We strive to accomplish this mission, employing safety as a primary goal in every program and procedure, by maintaining fitness, competency, and a sincere commitment to serve the public.

Additional information about the Bellingham Fire Department's services and the most recent annual report may be obtained from the department's web page.

Description of Services

The department is organized and designed to provide responsive, efficient, and effective life and property protection within the City of Bellingham. The department is also responsible for the Whatcom County Medic One Emergency Medical Transport Service and all Whatcom County 9-1-1 fire and emergency medical dispatching.

Major initiatives administered by the department include: fire and medical emergency dispatch and response, disaster preparedness, fire code compliance/enforcement, fire investigation, public safety education, fire and emergency medical training, and billing for Medic One services.

The Fire Department Headquarters is located in the station at 1800 Broadway. There are six fire stations in the City and two Medic One stations in the county that house the emergency apparatus and crews. The department maintains a small classroom and limited drill facility at 910 Alabama, co-located with the 9-1-1 What-Comm Law Enforcement Dispatch Center.

Fire Department Budget Summary

Most of the Fire Department's operations are funded by the City's General Fund. The Public Safety Dispatch Fund accounts for countywide 9-1-1 emergency dispatch for Fire, Medic One, and Police Departments. The Medic One Fund accounts for the countywide Medic One Service.

*(Links in the above paragraph go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*13,699,714*	*14,348,677*	*14,841,833*	*3.4%*	*14,940,721*
Public Safety Dispatch	*1,174,126*	*1,256,287*	*1,343,511*	*6.9%*	*1,361,795*
Medic One	*7,307,580*	*7,402,400*	*7,741,986*	*4.6%*	*7,862,317*
TOTAL ALL SOURCES	**22,181,420**	**23,007,364**	**23,927,330**	**4.0%**	**24,164,833**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*17,739,320*	*18,296,751*	*19,134,972*	*4.6%*	*19,182,171*
Supplies	*593,861*	*712,955*	*813,355*	*14.1%*	*906,761*
Other Services and Charges	*750,197*	*575,439*	*617,259*	*7.3%*	*634,820*
Intergovernmental Services	*44,279*	*29,720*	*29,720*	*0.0%*	*29,720*
Interfund Charges	*2,504,653*	*2,983,832*	*2,969,704*	*-0.5%*	*3,047,046*
Subtotal of Operations	**21,632,310**	**22,598,697**	**23,565,010**	**4.3%**	**23,800,518**
Debt Service	*238,524*	*227,582*	*222,864*	*-2.1%*	*222,864*
Capital Outlay	*310,586*	*166,577*	*123,288*	*-26.0%*	*123,288*
Interfund Transfers	*-*	*14,508*	*16,168*	*11.4%*	*18,163*
TOTAL EXPENDITURES	**22,181,420**	**23,007,364**	**23,927,330**	**4.0%**	**24,164,833**

TOTAL PAID STAFF	**157.3**	**164.4**	**158.6**	**-3.5%**	**157.4**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Supplies* of 14.1% is primarily due to the increase cost of fuel and maintenance costs associated with six ambulances utilized by Bellingham Fire.
- Decrease in *Capital Outlay* is the difference between purchasing a new ambulance and re-chassis an existing ambulance in alternating years.

Capital projects and purchases for the Fire Department are listed in the Capital Facilities Plan.

Fire Department Budget Summary – Revenues

The difference between the revenues generated by the department and the department's total expenditures may be made up from fund reserves and from revenue sources shared by multiple departments. These revenue tables show department-generated revenue only. The total resources from each fund that balance to the department expenditures are shown in the department's Funding Sources table on the previous page.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Business Licenses & Permits	*690*	*700*	*700*	*0.0%*	*700*
Non Business Licenses & Permits	*41,561*	*1,000*	*1,000*	*0.0%*	*1,000*
Licenses & Permits Subtotal	**42,251**	**1,700**	**1,700**	**0.0%**	**1,700**
Direct Federal Grants	*190,631*	*292,332*	*0*	*-100.0%*	*0*
Indirect Federal Grants	*174,481*	*42,842*	*0*	*-100.0%*	*0*
Intergovernmental Service Revenues	*5,000*	*5,000*	*0*	*-100.0%*	*0*
Intergovernmental Subtotal	**370,112**	**340,174**	**0**	**-100.0%**	**0**
General Government Services	*45*	*0*	*0*	*0.0%*	*0*
Public Safety Services	*0*	*575,000*	*575,000*	*0.0%*	*580,750*
Economic Environment Services	*1,081*	*0*	*0*	*0.0%*	*0*
Internal Svc Fund Sales & Services	*109,920*	*0*	*0*	*0.0%*	*0*
Charges for Services Subtotal	**111,046**	**575,000**	**575,000**	**0.0%**	**580,750**
Rents, Leases & Concessions	*20,700*	*21,000*	*21,000*	*0.0%*	*21,000*
Other Miscellaneous Revenue	*27,868*	*12,000*	*0*	*-100.0%*	*0*
Miscellaneous Subtotal	**48,568**	**33,000**	**21,000**	**-36.4%**	**21,000**
TOTAL REVENUES	**571,977**	**949,874**	**597,700**	**-37.1%**	**603,450**

Public Safety Dispatch Fund

All dispatch revenues are recognized in the Police Department and are not shown here. This is because the Bellingham Police Department manages the What-Comm Dispatch center and the Public Safety Dispatch Fund.

The total amount the Fire Department uses from the dispatch fund is shown in the department's Funding Sources table on the previous page and in the department's Budgeted Expenditures table which follow the revenue tables.

Total Public Safety Dispatch Fund revenues and expenditures are shown in the Fund Budgets section of the document.

Fire Department Budget Summary – Revenues (continued)

Medic One Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
State Grants	*1,738*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*3,394,430*	*3,914,498*	*4,791,845*	*22.4%*	*4,806,171*
Intergovernmental Subtotal	**3,396,168**	**3,914,498**	**4,791,845**	**22.4%**	**4,806,171**
General Government Services	*2,419*	*0*	*5,000*	*0.0%*	*5,150*
Public Safety Services	*2,633,432*	*2,446,668*	*2,000,000*	*-18.3%*	*2,020,000*
Internal Svc Fund Sales & Services	*0*	*4,000*	*0*	*-100.0%*	*0*
Charges for Services Subtotal	**2,635,851**	**2,450,668**	**2,005,000**	**-18.2%**	**2,025,150**
Interest & Other Earnings	*11,082*	*9,426*	*15,414*	*63.5%*	*15,414*
Contributions & Donations (Private)	*1,975*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*27,252*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**40,309**	**9,426**	**15,414**	**63.5%**	**15,414**
Transfers In	*1,046,735*	*1,057,202*	*1,067,774*	*1.0%*	*1,078,451*
Other Subtotal	**1,046,735**	**1,057,202**	**1,067,774**	**1.0%**	**1,078,451**
TOTAL REVENUES	**7,119,063**	**7,431,794**	**7,880,033**	**6.0%**	**7,925,186**

Fire Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*8,518,075*	*8,866,718*	*8,968,080*	*1.1%*	*8,893,865*
OVERTIME & HAZARD DUTY	*328,511*	*331,888*	*546,285*	*64.6%*	*546,320*
SALARIES & WAGES Subtotal	**8,846,586**	**9,198,606**	**9,514,365**	**3.4%**	**9,440,185**
PERSONNEL BENEFITS	*2,732,965*	*2,784,918*	*2,868,853*	*3.0%*	*2,908,733*
PERSONNEL BENEFITS Subtotal	**2,732,965**	**2,784,918**	**2,868,853**	**3.0%**	**2,908,733**
OFFICE & OPER. SUPPLIES	*77,621*	*98,760*	*115,460*	*16.9%*	*118,926*
FUEL CONSUMED	*61,969*	*61,630*	*79,930*	*29.7%*	*82,328*
SMALL TOOLS & MINOR EQUIP	*70,516*	*162,900*	*219,900*	*35.0%*	*304,498*
SUPPLIES Subtotal	**210,106**	**323,290**	**415,290**	**28.5%**	**505,752**
PROFESSIONAL SERVICES	*113,169*	*86,510*	*107,510*	*24.3%*	*110,735*
COMMUNICATION	*21,511*	*17,590*	*18,190*	*3.4%*	*18,736*
TRAVEL	*3,339*	*6,330*	*4,150*	*-34.4%*	*4,275*
ADVERTISING	*222*	*200*	*200*	*0.0%*	*206*
OPERATING RENTALS & LEASES	*22,905*	*29,800*	*29,800*	*0.0%*	*30,694*
UTILITY SERVICE	*106,670*	*200*	*200*	*0.0%*	*206*
REPAIRS & MAINTENANCE	*113,753*	*33,460*	*39,460*	*17.9%*	*40,644*
MISCELLANEOUS	*43,949*	*28,360*	*28,360*	*0.0%*	*29,212*
OTHER SERVICES & CHARGES Subtotal	**425,518**	**202,450**	**227,870**	**12.6%**	**234,708**
INTERGOVERNMENTAL PROF SERVS	*4,322*	*4,850*	*4,850*	*0.0%*	*4,850*
EXTERNAL TAXES & OPER ASSESS	*110*	*0*	*0*	*0.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**4,432**	**4,850**	**4,850**	**0.0%**	**4,850**
MACHINERY AND EQUIPMENT	*152,364*	*0*	*0*	*0.0%*	*0*
CAPITAL OUTLAY Subtotal	**152,364**	**0**	**0**	**0.0%**	**0**
PRINCIPAL	*190,168*	*202,670*	*208,213*	*2.7%*	*208,213*
DEBT SERVICE PRINCIPAL Subtotal	**190,168**	**202,670**	**208,213**	**2.7%**	**208,213**
INTEREST ON INTERFUND DEBT	*48,356*	*24,912*	*14,651*	*-41.2%*	*14,651*
DEBT SERVICE INTEREST Subtotal	**48,356**	**24,912**	**14,651**	**-41.2%**	**14,651**
INTERFUND PROFESSIONAL SERVICE	*475,982*	*640,566*	*626,792*	*-2.2%*	*634,140*
INTERFUND COMMUNICATIONS	*47,684*	*54,633*	*53,997*	*-1.2%*	*55,617*
INTERFUND SUPPLIES	*9,118*	*100*	*100*	*0.0%*	*103*
INTERFUND OPERATING RENTALS	*258,347*	*561,722*	*563,168*	*0.3%*	*580,063*
INTERFUND INSURANCE SERVICES	*85,275*	*95,802*	*96,487*	*0.7%*	*99,382*
INTERFUND REPAIRS & MAINT	*212,813*	*254,158*	*247,197*	*-2.7%*	*254,324*
INTERFUND PAYT FOR SERVICE Subtotal	**1,089,219**	**1,606,981**	**1,587,741**	**-1.2%**	**1,623,629**
TOTAL EXPENDITURES	**13,699,714**	**14,348,677**	**14,841,833**	**3.4%**	**14,940,721**

Fire Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*747,808*	*798,757*	*849,457*	*6.3%*	*849,830*
OVERTIME & HAZARD DUTY	*62,982*	*51,000*	*51,000*	*0.0%*	*51,000*
SALARIES & WAGES Subtotal	**810,790**	**849,757**	**900,457**	**6.0%**	**900,830**
PERSONNEL BENEFITS	*324,054*	*345,172*	*370,090*	*7.2%*	*387,518*
PERSONNEL BENEFITS Subtotal	**324,054**	**345,172**	**370,090**	**7.2%**	**387,518**
OFFICE & OPER. SUPPLIES	*3,771*	*2,980*	*2,880*	*-3.4%*	*2,967*
FUEL CONSUMED	*128*	*0*	*0*	*0.0%*	*0*
SMALL TOOLS & MINOR EQUIP	*4,169*	*6,010*	*8,510*	*41.6%*	*9,766*
SUPPLIES Subtotal	**8,068**	**8,990**	**11,390**	**26.7%**	**12,733**
PROFESSIONAL SERVICES	*50*	*15,600*	*20,000*	*28.2%*	*20,600*
TRAVEL	*2,623*	*5,860*	*5,860*	*0.0%*	*6,036*
UTILITY SERVICE	*4,207*	*0*	*0*	*0.0%*	*0*
REPAIRS & MAINTENANCE	*11,725*	*16,100*	*16,100*	*0.0%*	*16,583*
MISCELLANEOUS	*2,838*	*2,300*	*2,300*	*0.0%*	*2,369*
OTHER SERVICES & CHARGES Subtotal	**21,443**	**39,860**	**44,260**	**11.0%**	**45,588**
INTERFUND SUBSIDIES	*0*	*0*	*2,625*	*0.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**0**	**0**	**2,625**	**0.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*7,782*	*4,260*	*5,778*	*35.6%*	*5,951*
INTERFUND COMMUNICATIONS	*1,989*	*2,118*	*2,329*	*10.0%*	*2,396*
INTERFUND SUPPLIES	*0*	*200*	*0*	*-100.0%*	*0*
INTERFUND OPERATING RENTALS	*0*	*5,930*	*6,582*	*11.0%*	*6,779*
INTERFUND PAYT FOR SERVICE Subtotal	**9,771**	**12,508**	**14,689**	**17.4%**	**15,126**
TOTAL EXPENDITURES	**1,174,126**	**1,256,287**	**1,343,511**	**6.9%**	**1,361,795**

Fire Department Budget Summary – Expenditures (continued)

Medic One Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*3,821,913*	*3,745,098*	*4,028,863*	*7.6%*	*4,031,310*
OVERTIME & HAZARD DUTY	*194,688*	*204,264*	*210,332*	*3.0%*	*210,367*
SALARIES & WAGES Subtotal	**4,016,601**	**3,949,362**	**4,239,195**	**7.3%**	**4,241,677**
PERSONNEL BENEFITS	*1,008,324*	*1,168,936*	*1,242,012*	*6.3%*	*1,303,228*
PERSONNEL BENEFITS Subtotal	**1,008,324**	**1,168,936**	**1,242,012**	**6.3%**	**1,303,228**
OFFICE & OPER. SUPPLIES	*234,825*	*253,615*	*265,615*	*4.7%*	*273,584*
FUEL CONSUMED	*73,433*	*65,470*	*69,470*	*6.1%*	*71,554*
SMALL TOOLS & MINOR EQUIP	*67,429*	*61,590*	*51,590*	*-16.2%*	*43,138*
SUPPLIES Subtotal	**375,687**	**380,675**	**386,675**	**1.6%**	**388,276**
PROFESSIONAL SERVICES	*102,074*	*95,969*	*105,969*	*10.4%*	*109,148*
COMMUNICATION	*10,043*	*9,150*	*14,150*	*54.6%*	*14,575*
TRAVEL	*3,908*	*8,980*	*6,980*	*-22.3%*	*7,189*
ADVERTISING	*140*	*0*	*0*	*0.0%*	*0*
OPERATING RENTALS & LEASES	*32,178*	*44,665*	*44,665*	*0.0%*	*46,005*
INSURANCE	*30,488*	*32,000*	*32,000*	*0.0%*	*32,000*
UTILITY SERVICE	*23,571*	*26,100*	*26,100*	*0.0%*	*26,884*
REPAIRS & MAINTENANCE	*68,077*	*66,215*	*69,215*	*4.5%*	*71,291*
MISCELLANEOUS	*32,897*	*50,050*	*46,050*	*-8.0%*	*47,432*
OTHER SERVICES & CHARGES Subtotal	**303,376**	**333,129**	**345,129**	**3.6%**	**354,524**
INTERGOVERNMENTAL PROF SERVS	*26,642*	*0*	*0*	*0.0%*	*0*
EXTERNAL TAXES & OPER ASSESS	*13,205*	*24,870*	*24,870*	*0.0%*	*24,870*
INTERFUND SUBSIDIES	*0*	*14,508*	*13,543*	*-6.7%*	*18,163*
INTERGOVERNMENTAL SERVICES Subtotal	**39,847**	**39,378**	**38,413**	**-2.5%**	**43,033**
MACHINERY AND EQUIPMENT	*155,914*	*166,577*	*123,288*	*-26.0%*	*123,288*
CAPITAL OUTLAY Subtotal	**155,914**	**166,577**	**123,288**	**-26.0%**	**123,288**
INTERFUND PROFESSIONAL SERVICE	*1,212,470*	*1,218,042*	*1,211,008*	*-0.6%*	*1,247,338*
INTERFUND COMMUNICATIONS	*16,898*	*22,170*	*19,181*	*-13.5%*	*19,756*
INTERFUND SUPPLIES	*988*	*2,070*	*2,070*	*0.0%*	*2,132*
INTERFUND INSURANCE SERVICES	*14,732*	*15,093*	*18,100*	*19.9%*	*18,643*
INTERFUND REPAIRS & MAINT	*162,743*	*106,968*	*116,915*	*9.3%*	*120,422*
INTERFUND PAYT FOR SERVICE Subtotal	**1,407,831**	**1,364,343**	**1,367,274**	**0.2%**	**1,408,291**
TOTAL EXPENDITURES	**7,307,580**	**7,402,400**	**7,741,986**	**4.6%**	**7,862,317**

Fire Department Program Groups

The Revenues by Group table below shows department-generated revenue only. The difference between the revenues generated by the department and the department's total expenditures may be made up from fund reserves and from revenue sources shared by multiple departments, or by increases or decreases in this department's fund reserves.

Fire Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Fire Administration	*21,261*	*21,000*	*21,000*	*0.0%*	*21,000*
Fire Operations	*332,903*	*879,332*	*575,000*	*-34.6%*	*580,750*
Fire Life Safety Operations	*43,332*	*1,700*	*1,700*	*0.0%*	*1,700*
Fire Dept Training Operations	*-*	*5,000*	*-*	*-100.0%*	*-*
Emergency Medical Services	*7,119,063*	*7,431,794*	*7,880,033*	*6.0%*	*7,925,186*
Emergency Management	*174,481*	*42,842*	*-*	*-100.0%*	*-*
Subtotal of Revenues by Group	**7,691,040**	**8,381,668**	**8,477,733**	**1.1%**	**8,528,636**

Fire Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Fire Administration	*1,126,477*	*1,256,360*	*1,259,618*	*0.3%*	*1,314,797*
Fire Operations	*11,282,210*	*11,926,660*	*12,391,596*	*3.9%*	*12,430,081*
Fire Life Safety Operations	*444,360*	*443,768*	*475,325*	*7.1%*	*477,065*
Fire Dept Training Operations	*384,498*	*379,758*	*409,388*	*7.8%*	*408,522*
Emergency Medical Services	*7,307,580*	*7,402,400*	*7,741,986*	*4.6%*	*7,862,317*
Emergency Management	*462,169*	*342,131*	*305,906*	*-10.6%*	*310,256*
Fire/EMS Dispatch Operations	*1,174,126*	*1,256,287*	*1,343,511*	*6.9%*	*1,361,795*
TOTAL EXPENDITURES	**22,181,420**	**23,007,364**	**23,927,330**	**4.0%**	**24,164,833**

Group Descriptions

The Fire Administration group accounts for management, administrative, and facilities costs for the department.

The Fire Operations group accounts for firefighting operations – including staff, fleet charges, and debt costs. Revenue in this group consists primarily of grants and interfund revenue for basic life support transport. Firefighter Pension contributions are also recorded in this group.

The Fire Life Safety Operations group accounts for fire prevention activities such as protective inspections. Revenue in this group comes from building inspection fees and permit fees for fireworks and burning.

Fire Department Program Groups (continued)

Group Descriptions (continued)

The Fire Department Training Operations group accounts for the costs associated with ongoing department personnel training and development.

The Emergency Medical Services Group accounts for revenues and expenditures of the Medic One enterprise service that provides emergency medical services within Bellingham and throughout much of Whatcom County.

The Emergency Management group works to prepare citizens and agencies to handle major disasters.

The Fire / EMS Dispatch Operations group provides fire and medical emergency dispatch services for the Bellingham Fire Department, fire departments throughout the County, and Medic One. Separate Police dispatch services are provided by the What-Comm Dispatch center, managed by the Bellingham Police Department.

Fire Department 2013 Work Plan

1. Routine Fire Department accomplishments annually:
   - 20,500 Fire/EMS emergency incidents will be dispatched countywide
   - COB emergency units will provide 22,500 responses to those incidents (excluding canceled enroute responses)
   - 6,200 occupancy inspections will be performed by either certified fire inspectors or fire companies
   - 15,000 hours of training will be delivered to emergency responders
2. Personnel:
   - 2013, reduction of 7 FTEs through attrition, 4 SAFER grant funded ending in 2012 and 3 additional positions reduced to make room for anticipated position reductions secondary to EMS plan changes.
   - Selection process and Fire Chief hiring in 2013
   - No further staffing changes planned for 2014
3. Fire:
   - Continued and expanded cooperation/collaboration with county fire service partners where ever it makes business sense.
4. Evaluate feasibility of combining district 8 and Bellingham administrative services.

Fire Department 2013 Work Plan (continued)

5. Evaluate feasibility of co-locating district 8 and Bellingham crews in new station near airport.
   - Continue quest for grant funding opportunities for fire boat.
   - 106/106s contract negotiations in 2013 will begin in 2013.
6. EMS:
   - 2013 plan includes completion of EMS contracts, administrative contract, ambulance service contract with Whatcom County and ambulance billing contract with Fire District 7.
   - 2013 Replacement of BLS ambulance fleet through lease agreement.
   - 2014 will put into place EMS administrative and operations services as detailed in the new contracts
7. Includes reassigning current EMS supervisors to primary response apparatus.
   - 2014 budget will be driven by terms of contracts currently being negotiated. We believe the overall dollars will be similar but how they are arranged within the fire budget will likely change.
   - 2013/2014 will need to review other agreements that may be impacted by changed EMS agreement such as FARS, Dispatch, Billing/Zoll
8. Dispatch/Communications:
   - 2013 will have division chief vacancy.
   - Evaluating potential for collocating dispatch centers and combining supervision/administrations.
9. Emergency Management: Being displaced from current location.
   - Evaluating possibility of restructure of OEM/DEM agreement.
   - Find location for OEM…OCC?
10. Life Safety:
    - Address ordinance.
    - Multi and single family residence access ordinance.

Fire Department 2012 Accomplishments

Comprehensive overhaul of Marina Fire Safety.
After a catastrophic marina fire in which two lives were tragically taken and millions of dollars of property was lost, representatives from the fire department's Life Safety Division, working with City staff, Port of Bellingham staff, and boat owners crafted a sensible approach to improving life safety at the marina. The plan involved changes to municipal fire code, increased inspections under the Fire Occupancy Permit inspection program, and was supported by City Council, Port Commissioners, as well as boat owners associations. While the program has a multi-year phase in to be fully complete, it will result in dramatic improvement in life and property safety within the marina.

District 8 agreement for cooperative administrative services.
With chief officer retirements in both Bellingham Fire Department, and Whatcom County Fire Protection District 8, staff met to investigate the possibility of combining some services. With support of elected officials within both agencies a contract for combined administrative services was agreed upon. The net result is a cooperative arrangement for all administrative services for both agencies, the reduction of a chief officer position, and expanded support for "street level" emergency services.

Completion of a two year SAFER Grant.
Successful completion of a two year Staffing for Adequate Fire and Emergency Response (SAFER) Grant that reimbursed the City approximately $500,000 in federal grant funds. This was a two year homeland security grant that increased Fire Department staffing by four firefighters increasing the number of firefighters sent to time critical incidents as well as reducing the city's dependence on overtime to maintain minimum staffing.

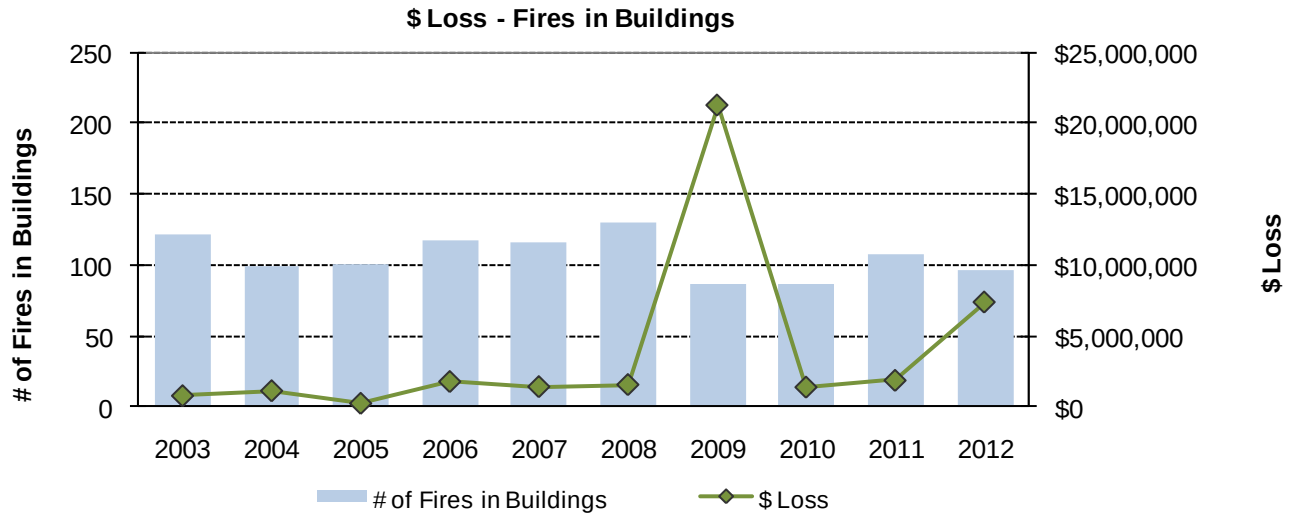
Fire Department Performance/Activity Measures

Mapped response time data is shown in the Fire Department's annual report, which is available on the department's web page.

Fire Operations Group	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Lives Lost in Fires	-	-	1	2	-	1	-	-	-	5
Emergency Incidents and Responses (includes cancelled responses)										
Fire Unit Responses	9,059	9,802	8,277	8,211	7,735	7,592	7,412	7,227	6,916	
BFD Aid Unit Responses			1,044	1,804	2,501	3,848	3,939	4,478	4,077	
False Fire Alarms	599	735	627	729	656	639	580	605	532	504

Response numbers left blank for 2012 were not available at the time this document was published.

Fire Department Performance/Activity Measures (continued)

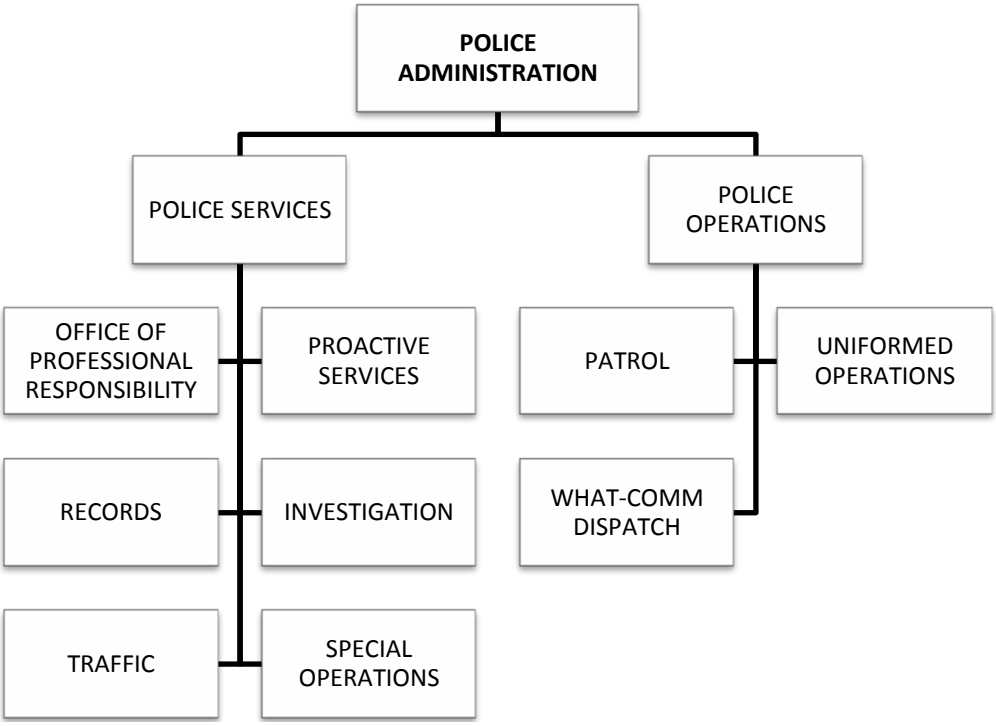


*Building fires shown in this graph include **all** fires in buildings, including those that do not spread to involve the structure; loss includes resulting smoke and other damage to the building interior and equipment or other assets damaged in the fire. The spike in 2009 is due to the fire that destroyed Whatcom Middle School.*

Emergency Medical Services Group	**2003 Actual**	**2004 Actual**	**2005 Actual**	**2006 Actual**	**2007 Actual**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**
EMS Incidents, City Only				4,819	6,754	6,764	7,399	6,600	6,790	7,233
Total Medic One Incidents	10,797	11,375	11,815	11,085	10,221	10,063	9,100	9,045	11,213	8,024
BFD BLS Incidents	New process in 2012 - BFD providing BLS Transports									3,589

Fire / EMS Dispatch (Countywide)	**2003 Actual**	**2004 Actual**	**2005 Actual**	**2006 Actual**	**2007 Actual**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**
Fire/EMS incidents generated for all of Whatcom County, handled by Prospect Communications	16,014	17,455	16,898	18,703	19,008	19,979	20,240	21,454	23,914	24,868
Call Processing - % of time highest acuity (Echo call type) calls are dispatched within one minute	New measure - prior data not available. 2006 data is partial year.			54%	53%	56%	73%	65%	73%	58%

POLICE DEPARTMENT



Bellingham Police Department Mission

The Bellingham Police Department is dedicated to enhancing the quality of life in our community by providing the highest level of service with Integrity, Innovation, and Respect.

Vision: The Bellingham Police Department will exist to provide professional, honorable and compassionate service to the members of our community. We will continue to build upon this vision through open communication and receptiveness to new ideas.

Core Values: **Respect -** To value the importance of the law and the diversity of our citizens and fellow employees. **Integrity -** To act with courage, honor, and truthfulness to uphold the trust of our citizens. **Innovation -** To be creative, flexible, and resourceful to meet the needs of the community. **Compassion -** To make decisions and take actions with empathy and consideration for others. **Accountability -** To demonstrate responsibility through our words and actions.

Additional information about the Bellingham Police Department's services and activities may be obtained from the department's web page.

Description of Services

The Bellingham Police Department provides a full range of police services including crime suppression and investigation, traffic enforcement, traffic accident investigation, and community-oriented problem solving projects. It maintains a team of specialists trained in the use of special weapons and tactics to deal with hazardous situations that present a high level of danger to public safety. The Police Department includes support activities for personnel recruiting and training, records resources, and 24-hour communications and dispatch services. It is supported by community volunteer programs.

Police Department Budget Summary

The majority of the Police Department's operations are funded by the City's General Fund. Additional funding comes from these Special Revenue Funds: Police Federal Equitable Share Fund, Asset Forfeiture/ Drug Enforcement Fund, and Criminal Justice Tax Fund. The What-Comm Dispatch Center, operated by the Police Department, is funded by countywide user fees accounted for in the Public Safety Dispatch Fund, which also supports the Fire Department's Fire/EMS Dispatch Center.

*(Links in the above paragraph go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*20,707,384*	*20,313,449*	*22,282,695*	*9.7%*	*21,964,717*
Police Federal Equitable Share	*135,612*	*93,943*	*94,280*	*0.4%*	*95,278*
Asset Forfeiture/Drug Enforce.	*41,172*	*55,204*	*48,523*	*-12.1%*	*49,980*
Criminal Justice	*248,091*	*269,573*	*507,876*	*88.4%*	*509,462*
Public Safety Dispatch	*3,054,780*	*3,709,220*	*3,436,988*	*-7.3%*	*3,386,540*
TOTAL ALL SOURCES	**24,187,039**	**24,441,389**	**26,370,362**	**7.9%**	**26,005,977**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*17,128,316*	*16,935,758*	*18,902,147*	*11.6%*	*18,581,878*
Supplies	*763,547*	*759,120*	*765,322*	*0.8%*	*788,288*
Other Services and Charges	*1,197,220*	*1,255,522*	*1,196,875*	*-4.7%*	*1,029,900*
Intergovernmental Services	*1,625,572*	*1,487,310*	*1,652,044*	*11.1%*	*1,652,044*
Interfund Charges	*3,219,248*	*3,383,746*	*3,348,970*	*-1.0%*	*3,540,540*
Subtotal of Operations	**23,933,903**	**23,821,456**	**25,865,358**	**8.6%**	**25,592,650**
Capital Outlay	*113,136*	*474,093*	*130,000*	*-72.6%*	*36,000*
Interfund Transfers	*140,000*	*145,840*	*375,004*	*157.1%*	*377,327*
TOTAL EXPENDITURES	**24,187,039**	**24,441,389**	**26,370,362**	**7.9%**	**26,005,977**

TOTAL PAID STAFF	**161.5**	**165.9**	**164.9**	**-0.6%**	**164.9**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 11.6% includes retro pay and a large increase in medical insurance premiums and salary step increases for eligible staff.
- Increase in *Intergovernmental Services* of 11.1% is primarily due to costs associated with the incarcerating criminals.
- Decrease in *Capital Outlay* of -72.6% is due to servers purchased in 2012 for the What-Comm facility that manages the countywide 9-1-1 dispatch center.
- Increase in *Interfund Transfers 157.1%* is to help cover the cost of police officer assigned to schools and associated costs.

Capital projects and purchases for the Police Department are listed in the Capital Facilities Plan.

Police Department Budget Summary – Revenues

The difference between the revenues generated by the department and the department's total expenditures may be made up from fund reserves and from revenue sources shared by multiple departments, or by increases or decreases in this department's fund reserves. These revenue tables show department-generated revenue only. The total resources from each fund that balance to the department expenditures are shown in the department's Funding Sources table on the previous page.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Excise Taxes	*285,892*	*297,000*	*345,000*	*16.2%*	*345,000*
Taxes Subtotal	**285,892**	**297,000**	**345,000**	**16.2%**	**345,000**
Business Licenses & Permits	*1,050*	*1,500*	*2,000*	*33.3%*	*2,000*
Non Business Licenses & Permits	*36,728*	*35,000*	*36,000*	*2.9%*	*36,000*
Licenses & Permits Subtotal	**37,778**	**36,500**	**38,000**	**4.1%**	**38,000**
Direct Federal Grants	*202,840*	*224,203*	*193,609*	*-13.6%*	*0*
Indirect Federal Grants	*75,888*	*9,100*	*54,600*	*500.0%*	*0*
State Grants	*6,730*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*142,696*	*145,757*	*147,000*	*0.9%*	*147,000*
Intergovernmental Subtotal	**428,154**	**379,060**	**395,209**	**4.3%**	**147,000**
General Government Services	*2,310*	*2,000*	*2,000*	*0.0%*	*2,060*
Public Safety Services	*480,643*	*511,987*	*528,259*	*3.2%*	*444,895*
Utilities & Environment Services	*25,564*	*30,000*	*30,000*	*0.0%*	*30,900*
Internal Svc Fund Sales & Services	*41,311*	*63,483*	*58,736*	*-7.5%*	*61,085*
Charges for Services Subtotal	**549,828**	**607,470**	**618,995**	**1.9%**	**538,940**
Civil Parking Infraction Penalties	*12,200*	*10,000*	*10,000*	*0.0%*	*10,300*
Fines & Penalties Subtotal	**12,200**	**10,000**	**10,000**	**0.0%**	**10,300**
Contributions & Donations (Private)	*18*	*0*	*0*	*0.0%*	*0*
OMR Contributions from Employer	*(1)*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*9,802*	*2,700*	*0*	*-100.0%*	*0*
Miscellaneous Subtotal	**9,819**	**2,700**	**0**	**-100.0%**	**0**
Transfers In	*346,286*	*368,042*	*368,042*	*0.0%*	*373,042*
Other Subtotal	**346,286**	**368,042**	**368,042**	**0.0%**	**373,042**
TOTAL REVENUES	**1,669,957**	**1,700,772**	**1,775,246**	**4.4%**	**1,452,282**

Police Department Budget Summary – Revenues (continued)

Police Federal Equitable Share Fund, Asset Forfeiture / Drug Enforcement Fund, and Criminal Justice Tax Fund – in Aggregate

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Direct Federal Grants	*16,172*	*13,480*	*12,600*	*-6.5%*	*0*
Federal Entitlements, Impact Payments	*5,597*	*0*	*0*	*0.0%*	*0*
State Entitlements, Impact Payments	*269,912*	*262,229*	*299,634*	*14.3%*	*299,634*
Intergovernmental Subtotal	**291,681**	**275,709**	**312,234**	**13.2%**	**299,634**
Interest & Other Earnings	*13,082*	*9,375*	*9,663*	*3.1%*	*9,663*
Other Miscellaneous Revenue	*85,936*	*35,000*	*40,000*	*14.3%*	*40,000*
Miscellaneous Subtotal	**99,018**	**44,375**	**49,663**	**11.9%**	**49,663**
TOTAL REVENUES	**390,699**	**320,084**	**361,897**	**13.1%**	**349,297**

Public Safety Dispatch Fund

The Public Safety Dispatch Fund pays for the What-Comm 911 Dispatch Center operated by the Police Department and for Fire and EMS Dispatch operated by the Fire Department. The Bellingham Police Department manages the fund, so all Revenues are shown in the Police Department budget. The departments' expenditures from this fund are shown in the respective department sections.

Total Public Safety Dispatch Fund revenues and expenditures are shown in the Fund Budgets section of the document.

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Interlocal Grants, Entitlements	*1,655,561*	*1,800,000*	*1,900,000*	*5.6%*	*1,900,000*
Intergovernmental Service Revenues	*1,119,570*	*1,123,202*	*1,126,172*	*0.3%*	*1,126,172*
Intergovernmental Subtotal	**2,775,131**	**2,923,202**	**3,026,172**	**3.5%**	**3,026,172**
Public Safety Services	*259*	*300*	*300*	*0.0%*	*309*
Internal Svc Fund Sales & Services	*1,793,614*	*1,883,202*	*1,880,232*	*-0.2%*	*1,936,639*
Charges for Services Subtotal	**1,793,873**	**1,883,502**	**1,880,532**	**-0.2%**	**1,936,948**
Interest & Other Earnings	*15,462*	*13,396*	*25,763*	*92.3%*	*25,763*
Other Miscellaneous Revenue	*31*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**15,493**	**13,396**	**25,763**	**92.3%**	**25,763**
TOTAL REVENUES	**4,584,497**	**4,820,100**	**4,932,467**	**2.3%**	**4,988,883**

Police Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*11,000,535*	*10,469,131*	*11,763,320*	*12.4%*	*11,289,160*
OVERTIME & HAZARD DUTY	*527,092*	*464,989*	*552,567*	*18.8%*	*553,043*
SALARIES & WAGES Subtotal	**11,527,627**	**10,934,120**	**12,315,887**	**12.6%**	**11,842,203**
PERSONNEL BENEFITS	*3,179,103*	*3,353,369*	*3,694,944*	*10.2%*	*3,819,420*
PERSONNEL BENEFITS Subtotal	**3,179,103**	**3,353,369**	**3,694,944**	**10.2%**	**3,819,420**
OFFICE & OPER. SUPPLIES	*241,308*	*231,145*	*215,777*	*-6.6%*	*222,253*
FUEL CONSUMED	*180,835*	*122,920*	*143,370*	*16.6%*	*147,672*
SMALL TOOLS & MINOR EQUIP	*164,720*	*246,930*	*238,010*	*-3.6%*	*245,152*
SUPPLIES Subtotal	**586,863**	**600,995**	**597,157**	**-0.6%**	**615,077**
PROFESSIONAL SERVICES	*586,786*	*589,394*	*576,324*	*-2.2%*	*394,197*
COMMUNICATION	*61,524*	*63,480*	*63,370*	*-0.2%*	*65,271*
TRAVEL	*37,469*	*50,010*	*45,570*	*-8.9%*	*46,937*
ADVERTISING	*14,402*	*5,830*	*12,830*	*120.1%*	*13,215*
OPERATING RENTALS & LEASES	*76,419*	*59,820*	*60,220*	*0.7%*	*62,028*
INSURANCE	*0*	*583*	*583*	*0.0%*	*583*
UTILITY SERVICE	*8,531*	*11,660*	*13,720*	*17.7%*	*14,132*
REPAIRS & MAINTENANCE	*90,734*	*107,715*	*106,515*	*-1.1%*	*109,709*
MISCELLANEOUS	*75,579*	*78,800*	*72,130*	*-8.5%*	*74,295*
OTHER SERVICES & CHARGES Subtotal	**951,444**	**967,292**	**951,262**	**-1.7%**	**780,367**
INTERGOVERNMENTAL PROF SERVS	*1,605,130*	*1,466,868*	*1,622,720*	*10.6%*	*1,622,720*
INTERGOVERNMENTAL SERVICES Subtotal	**1,605,130**	**1,466,868**	**1,622,720**	**10.6%**	**1,622,720**
MACHINERY AND EQUIPMENT	*10,000*	*0*	*0*	*0.0%*	*0*
CAPITAL OUTLAY Subtotal	**10,000**	**0**	**0**	**0.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*1,734,616*	*1,899,110*	*1,999,059*	*5.3%*	*2,150,537*
INTERFUND COMMUNICATIONS	*39,474*	*40,596*	*42,233*	*4.0%*	*43,500*
INTERFUND SUPPLIES	*85*	*0*	*0*	*0.0%*	*0*
INTERFUND OPERATING RENTALS	*545,334*	*537,559*	*583,752*	*8.6%*	*601,265*
INTERFUND INSURANCE SERVICES	*199,445*	*211,454*	*180,130*	*-14.8%*	*185,534*
INTERFUND REPAIRS & MAINT	*328,263*	*302,086*	*295,551*	*-2.2%*	*304,094*
INTERFUND PAYT FOR SERVICE Subtotal	**2,847,217**	**2,990,805**	**3,100,725**	**3.7%**	**3,284,930**
TOTAL EXPENDITURES	**20,707,384**	**20,313,449**	**22,282,695**	**9.7%**	**21,964,717**

Police Department Budget Summary – Expenditures (continued)

Police Federal Equitable Share Fund, Asset Forfeiture / Drug Enforcement Fund, and Criminal Justice Tax Fund – in Aggregate

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
OFFICE & OPER. SUPPLIES	*41,064*	*46,960*	*47,000*	*0.1%*	*48,410*
SMALL TOOLS & MINOR EQUIP	*76,605*	*34,000*	*44,000*	*29.4%*	*45,320*
SUPPLIES Subtotal	**117,669**	**80,960**	**91,000**	**12.4%**	**93,730**
PROFESSIONAL SERVICES	*93,357*	*115,000*	*115,000*	*0.0%*	*115,000*
TRAVEL	*1,973*	*6,000*	*5,000*	*-16.7%*	*5,150*
MISCELLANEOUS	*400*	*750*	*750*	*0.0%*	*773*
OTHER SERVICES & CHARGES Subtotal	**95,730**	**121,750**	**120,750**	**-0.8%**	**120,923**
INTERFUND SUBSIDIES	*140,000*	*140,000*	*365,000*	*160.7%*	*365,000*
INTERGOVERNMENTAL SERVICES Subtotal	**140,000**	**140,000**	**365,000**	**160.7%**	**365,000**
MACHINERY AND EQUIPMENT	*27,776*	*36,000*	*36,000*	*0.0%*	*36,000*
CAPITAL OUTLAY Subtotal	**27,776**	**36,000**	**36,000**	**0.0%**	**36,000**
INTERFUND PROFESSIONAL SERVICE	*18,812*	*18,206*	*21,569*	*18.5%*	*22,216*
INTERFUND REPAIRS & MAINT	*24,888*	*21,804*	*16,360*	*-25.0%*	*16,851*
INTERFUND PAYT FOR SERVICE Subtotal	**43,700**	**40,010**	**37,929**	**-5.2%**	**39,067**
TOTAL EXPENDITURES	**424,875**	**418,720**	**650,679**	**55.4%**	**654,720**

Police Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

The Public Safety Dispatch Fund pays for the What-Comm 911 Dispatch Center operated by the Police Department and for Fire and EMS Dispatch operated by the Fire Department. The Bellingham Police Department manages the fund, so all Revenues are shown in the Police Department budget. The departments' expenditures from this fund are shown in the respective department sections.

Total Public Safety Dispatch Fund revenues and expenditures are shown in the Fund Budgets section of the document.

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*1,564,469*	*1,660,913*	*1,801,564*	*8.5%*	*1,803,537*
OVERTIME & HAZARD DUTY	*165,655*	*196,000*	*196,000*	*0.0%*	*196,018*
SALARIES & WAGES Subtotal	**1,730,124**	**1,856,913**	**1,997,564**	**7.6%**	**1,999,555**
PERSONNEL BENEFITS	*691,462*	*791,356*	*893,752*	*12.9%*	*920,700*
PERSONNEL BENEFITS Subtotal	**691,462**	**791,356**	**893,752**	**12.9%**	**920,700**
OFFICE & OPER. SUPPLIES	*8,540*	*44,765*	*44,765*	*0.0%*	*46,108*
FUEL CONSUMED	*1,956*	*1,800*	*1,800*	*0.0%*	*1,854*
SMALL TOOLS & MINOR EQUIP	*48,519*	*30,600*	*30,600*	*0.0%*	*31,519*
SUPPLIES Subtotal	**59,015**	**77,165**	**77,165**	**0.0%**	**79,481**
PROFESSIONAL SERVICES	*997*	*2,000*	*2,000*	*0.0%*	*2,060*
TRAVEL	*11,171*	*3,300*	*3,300*	*0.0%*	*3,399*
UTILITY SERVICE	*27,639*	*33,854*	*33,854*	*0.0%*	*34,870*
REPAIRS & MAINTENANCE	*109,664*	*122,516*	*80,899*	*-34.0%*	*83,326*
MISCELLANEOUS	*575*	*4,810*	*4,810*	*0.0%*	*4,955*
OTHER SERVICES & CHARGES Subtotal	**150,046**	**166,480**	**124,863**	**-25.0%**	**128,610**
INTERGOVERNMENTAL PROF SERVS	*20,442*	*20,442*	*29,324*	*43.4%*	*29,324*
INTERFUND SUBSIDIES	*0*	*5,840*	*10,004*	*71.3%*	*12,327*
INTERGOVERNMENTAL SERVICES Subtotal	**20,442**	**26,282**	**39,328**	**49.6%**	**41,651**
MACHINERY AND EQUIPMENT	*0*	*438,093*	*94,000*	*-78.5%*	*0*
CAPITAL OUTLAY Subtotal	**0**	**438,093**	**94,000**	**-78.5%**	**0**
INTERFUND PROFESSIONAL SERVICE	*336,697*	*275,533*	*133,029*	*-51.7%*	*137,021*
INTERFUND COMMUNICATIONS	*15,158*	*15,749*	*15,806*	*0.4%*	*16,281*
INTERFUND SUPPLIES	*0*	*25*	*25*	*0.0%*	*26*
INTERFUND OPERATING RENTALS	*32,343*	*38,177*	*37,399*	*-2.0%*	*38,521*
INTERFUND INSURANCE SERVICES	*13,513*	*15,717*	*16,695*	*6.2%*	*17,196*
INTERFUND REPAIRS & MAINT	*5,980*	*7,730*	*7,362*	*-4.8%*	*7,498*
INTERFUND PAYT FOR SERVICE Subtotal	**403,691**	**352,931**	**210,316**	**-40.4%**	**216,543**
TOTAL EXPENDITURES	**3,054,780**	**3,709,220**	**3,436,988**	**-7.3%**	**3,386,540**

Police Department Program Groups

The Police Revenues and Reserves group accounts for revenues and fund reserves specific to the Police Department, but shared between the programs within the department. This group is not used for expenditures.

Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Police Revenues and Reserves	*2,519,601*	*2,697,502*	*2,805,532*	*4.0%*	*2,805,541*
Police Administration	*645,591*	*630,296*	*656,568*	*4.2%*	*367,453*
Patrol/Traffic Operations	*496,421*	*468,822*	*481,742*	*2.8%*	*452,146*
Police Special Operations	*55,000*	*55,000*	*100,500*	*82.7%*	*55,000*
Police Investigations Operations	*461,204*	*451,240*	*495,736*	*9.9%*	*498,085*
Police Records Operations	*25,538*	*27,500*	*29,000*	*5.5%*	*29,540*
Police Proactive Operations	*2,375*	*81,394*	*24,300*	*-70.1%*	*50,058*
Police Dispatch Operations	*2,439,423*	*2,429,202*	*2,476,232*	*1.9%*	*2,532,639*
Subtotal of Revenues by Group	**6,645,153**	**6,840,956**	**7,069,610**	**3.3%**	**6,790,462**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Police Administration	*5,156,274*	*5,065,459*	*5,704,755*	*12.6%*	*5,696,180*
Patrol/Traffic Operations	*9,763,161*	*9,217,843*	*10,894,144*	*18.2%*	*10,633,914*
Police Special Operations	*333,302*	*299,519*	*413,308*	*38.0%*	*397,684*
Police Investigations Operations	*3,514,404*	*3,578,799*	*3,411,117*	*-4.7%*	*3,353,891*
Police Off of Prof Responsibil	*466,064*	*521,132*	*442,092*	*-15.2%*	*439,359*
Police Records Operations	*1,069,889*	*1,196,314*	*1,189,199*	*-0.6%*	*1,216,183*
Police Proactive Operations	*829,165*	*853,103*	*878,759*	*3.0%*	*882,226*
Police Dispatch Operations	*3,054,780*	*3,709,220*	*3,436,988*	*-7.3%*	*3,386,540*
TOTAL EXPENDITURES	**24,187,039**	**24,441,389**	**26,370,362**	**7.9%**	**26,005,977**

Group Descriptions

The Police Administration group includes the Police Chief and Deputy Chiefs and department accounting. Pension contributions for law enforcement personnel are accounted for in this group.

The Patrol/Traffic Operations group accounts for the uniformed officers that respond to 9-1-1 calls, including crime scene investigators, and K-9 officers. This group also includes traffic officers that focus on traffic violations and complaints and may serve as first responders to traffic accidents.

Police Department Program Groups (continued)

Group Descriptions (continued)

The Police Special Operations group includes Special Weapons and Tactics (SWAT) and Special Emphasis activities.

The Police Investigation Operations group provides follow up on initial crime from patrol officers when needed. This unit is divided into two divisions – Major Crimes and Family Crimes.

The Police Office of Professional Responsibility provides for training, department certification, and internal affairs.

The Police Records Operations group assembles, maintains, retrieves and disseminates all pertinent police data related to department operations. This includes processing protection orders, citations, warrants, disclosure requests, concealed pistol licenses, and more.

The Police Proactive Operations group works to establish positive relations, build trust, and encourage community involvement. The unit provides education resources to schools, businesses, and neighborhood organizations.

The Police Dispatch Operations group operates the What-Comm dispatch center, providing 24 hour communications services for the Bellingham Police and Fire Departments, the Whatcom County Sheriff's Office, and various fire districts and other agencies throughout the county.

Police Department 2013 Work Plan

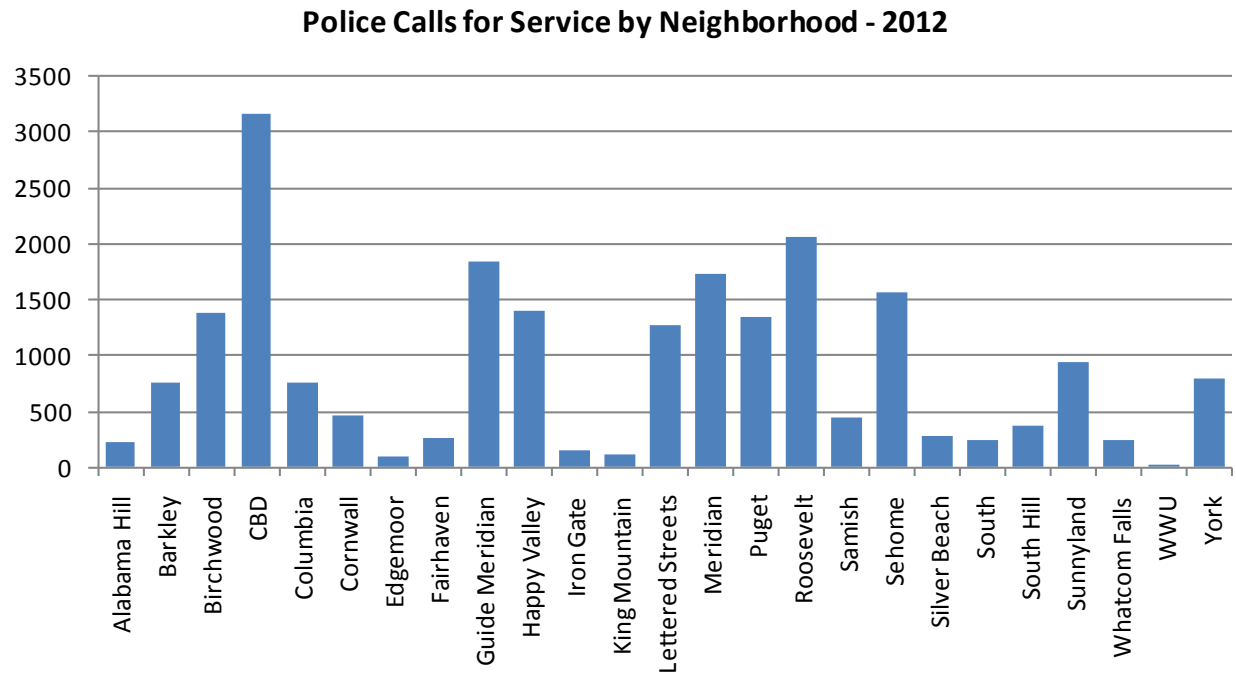
1. Police Department regular workload:
   - Patrol Operations will receive and answer 60,000 incidents, emergent and non-emergent
   - Detectives and Special Investigations will follow up on 1,200 criminal case investigations
   - Traffic division will issue 6,000 citations and investigate 1,200 accidents
   - All personnel will receive 13,000 hours of state required and specialized unit training
   - Dispatchers answering 130,000 calls countywide
   - Continuation of crime prevention programs and community outreach activities and events
2. Changes:
   - 2013, reduction of 2 FTE's, from frozen positions to fund an increase in the jail budget
   - New Police Chief in 2013
3. Work Plan:
   - Re-implementation of a department Community Advisory Council
   - Implementation of Sector (Statewide Electronic Collision and Ticket Online Records)
   - Offer a 9 week Citizen's Academy
   - Evaluate potential for collocating dispatch centers and combining supervision/administration
   - Prepare proofs in 2013 for compliance in the 2014 reaccreditation process.
   - Identify grants and coordinate on a program to combine grant management.
   - Identify and coordinate with Judicial Services recommendations to provide security to municipal Court.

Police Department 2012 Accomplishments

1. Completed Hiring Process and Selection of Chief Cook
2. Implementation of SECTOR (State Wide Electronic Collision and Ticket On-line Records) Collaborative effort among state and local agencies to create a seamless and integrated system through which traffic-related can travel from its point of origin to end use and analysis. The heart of this undertaking is to eliminate the excessive inefficiencies characteristic of our state's current paper based process of collecting and exchanging ticket and collision information. This information is redundantly hand entered in no less than three separate agencies databases, as well as the local law enforcement systems. Designed to provide law enforcement personnel across the state with an electronic tool to quickly and accurately capture collision and ticket report information in the field.
3. Realization of benefits of employee training in the ICS (Incident Command System) as demonstrated in the investigation and management of resources in the Squalicum Harbor Fire where the police department took a leadership role in collaboration with Bellingham Fire, Federal, and State agencies.

Police Department Performance/Activity Measures

As part of community policing efforts, at least one officer, traffic officer, and detective are specifically assigned to each City neighborhood.



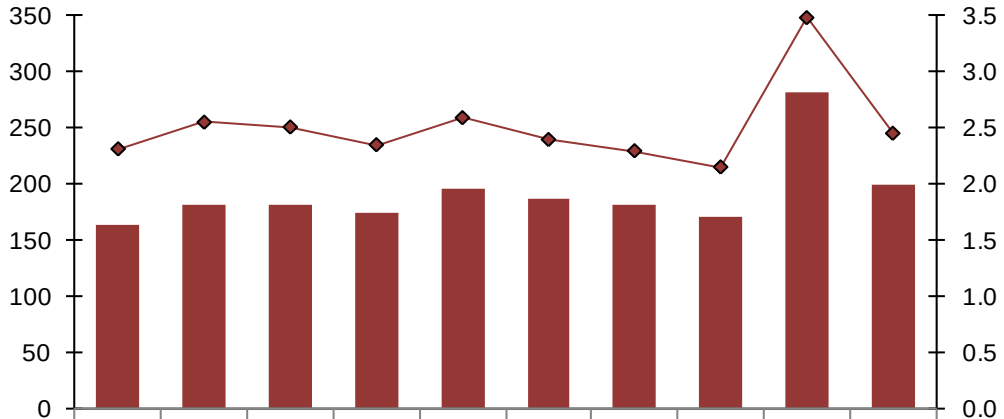
Both calls for service and crime rates represent workload for the Police Department. These numbers may provide some indication of effectiveness of the Police Department, but are impacted by the availability of officers to both generate and respond to calls, and by the willingness of residents to provide assistance to or request assistance from Police officers.

Police Dispatch Group Workload	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
CAD Incidents	125,544	128,089	126,709	128,089	128,665	129,048	128,416	128,734	127,248	124,480
CAD Incidents per Dispatcher	5,458	5,569	5,509	5,569	5,594	5,611	5,583	4,951	5,533	5,081

CAD Incidents = the number of incidents generated by Computer Assisted Dispatch (CAD) system at the 911 Center for all County law enforcement agencies.

Performance/Activity Measures (continued)

Violent Crime Statistics 2002-2011
"Crime in the United States" FBI Reports



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Violent Crime	164	181	182	174	196	187	181	171	282	199
Per 1,000 Population	2.32	2.55	2.51	2.35	2.59	2.40	2.30	2.15	3.49	2.45

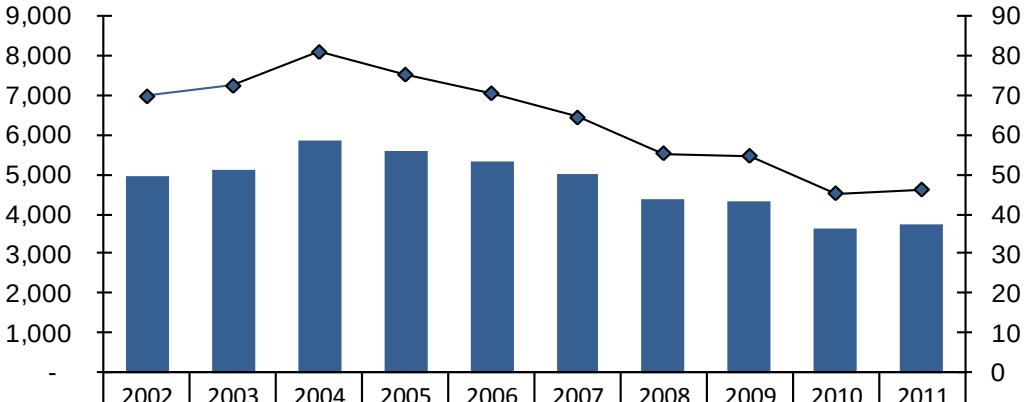
Hate Crimes	
2004	2
2005	1
2006	1
2007	0
2008	4
2009	2
2010	8
2011	5

Violent crimes include murder and rape, which did not increase in 2010; and robbery and assault, which account for all of the 2010 increase in the violent crime category.

Hate crimes are defined as those motivated by biases based on race, religion, sexual orientation, ethnicity/national origin, and disability.

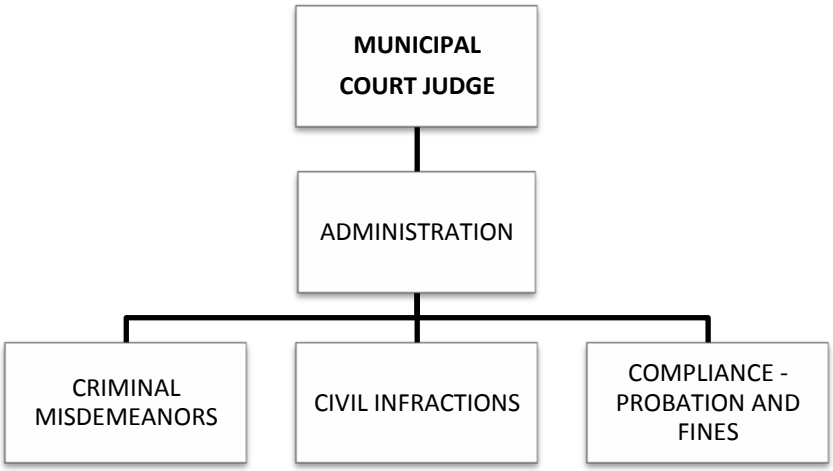
Property crimes include burglary, larceny, and motor vehicle theft.

Property Crime Statistics 2002-2011
"Crime in the United States" FBI Reports



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Property Crime	4,944	5,138	5,878	5,573	5,334	5,022	4,358	4,341	3,653	3,738
Per 1,000 Population	69.81	72.49	81.09	75.35	70.59	64.43	55.35	54.68	45.16	46.11

JUDICIAL SERVICES DEPARTMENT



Departmental Mission

Administer the operations of the judicial branch of city government in a neutral and effective manner and ensure equal access to justice for all citizens.

Description of Services

Bellingham Municipal Court has jurisdiction over violations of the Bellingham Municipal Code, including both criminal matters and civil infractions committed within the city limits.

CRIMINAL: The most common criminal cases heard in the Bellingham Municipal Court include assault, malicious mischief, theft, driving under the influence of intoxicants (DUI), trespassing, violation of protective orders and probation terms, driving with a suspended license, disorderly conduct, and minor in possession or consumption of alcohol. Many of the Court's criminal cases involve domestic violence.

CIVIL: The Court also hears thousands of civil infractions, primarily involving traffic and parking violations, each year. The Court has appellate jurisdiction over impoundment decisions of the City's Hearing Examiner.

The Whatcom County Superior Court has jurisdiction over felonies committed within the County, including those within the City of Bellingham.

For more information and on-line services visit the Municipal Court web page.

Judicial Services Department Budget Summary

The Judicial Services program is budgeted from the General Fund. A transfer to the General Fund from the Parking Services Fund recovers the processing costs of parking enforcement.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*2,343,550*	*2,661,617*	*1,991,376*	*-25.2%*	*2,055,223*
TOTAL ALL SOURCES	**2,343,550**	**2,661,617**	**1,991,376**	**-25.2%**	**2,055,223**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*1,118,192*	*1,264,741*	*1,355,937*	*7.2%*	*1,378,570*
Supplies	*19,863*	*47,291*	*46,791*	*-1.1%*	*55,195*
Other Services and Charges	*777,400*	*869,080*	*80,580*	*-90.7%*	*82,998*
Intergovernmental Services	*267,574*	*307,000*	*327,000*	*6.5%*	*352,000*
Interfund Charges	*160,521*	*173,505*	*181,068*	*4.4%*	*186,460*
Subtotal of Operations	**2,343,550**	**2,661,617**	**1,991,376**	**-25.2%**	**2,055,223**
TOTAL EXPENDITURES	**2,343,550**	**2,661,617**	**1,991,376**	**-25.2%**	**2,055,223**

TOTAL PAID STAFF	**12.9**	**14.0**	**15.0**	**7.1%**	**15.0**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- The increase of 7.2% in *Salaries and Benefits* is the result of one additional FTE in 2013 and an increase in medical insurance premiums and salary step increases for eligible staff.
- Both the -25% decrease in the General Fund Source of revenues and the -90.7% decrease in *Other Services and Charges* are the result of an accounting change for indigent defense contracts.

Judicial Services Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

The transfer-in shown in the revenue table below is from the Parking Services Fund.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
State Grants	*52,500*	*125,000*	*100,000*	*-20.0%*	*0*
Intergovernmental Subtotal	**52,500**	**125,000**	**100,000**	**-20.0%**	**0**
Public Safety Services	*217,596*	*250,000*	*250,000*	*0.0%*	*257,500*
Charges for Services Subtotal	**217,596**	**250,000**	**250,000**	**0.0%**	**257,500**
Civil Infraction Penalties	*563,581*	*625,000*	*612,000*	*-2.1%*	*630,360*
Civil Parking Infraction Penalties	*15,876*	*10,000*	*15,000*	*50.0%*	*15,450*
Criminal Traffic Misdemeanor Fines	*129,420*	*140,000*	*140,000*	*0.0%*	*144,200*
Criminal Non Traffic Fines	*357,314*	*300,000*	*325,000*	*8.3%*	*354,750*
Non Court Fines, Forfeitures, Penalties	*728*	*500*	*500*	*0.0%*	*515*
Fines & Penalties Subtotal	**1,066,919**	**1,075,500**	**1,092,500**	**1.6%**	**1,145,275**
Interest & Other Earnings	*19,620*	*28,500*	*25,000*	*-12.3%*	*25,000*
OMR Contributions from Employer	*1*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*12*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**19,633**	**28,500**	**25,000**	**-12.3%**	**25,000**
Transfers In	*375,000*	*350,800*	*410,800*	*17.1%*	*421,300*
Other Subtotal	**375,000**	**350,800**	**410,800**	**17.1%**	**421,300**
TOTAL REVENUES	**1,731,648**	**1,829,800**	**1,878,300**	**2.7%**	**1,849,075**

Judicial Services Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*802,682*	*878,533*	*916,092*	*4.3%*	*923,438*
OVERTIME & HAZARD DUTY	*146*	*5,000*	*5,000*	*0.0%*	*5,088*
SALARIES & WAGES Subtotal	**802,828**	**883,533**	**921,092**	**4.3%**	**928,526**
PERSONNEL BENEFITS	*315,364*	*381,208*	*434,845*	*14.1%*	*450,044*
PERSONNEL BENEFITS Subtotal	**315,364**	**381,208**	**434,845**	**14.1%**	**450,044**
OFFICE & OPER. SUPPLIES	*15,539*	*37,291*	*36,791*	*-1.3%*	*44,895*
SMALL TOOLS & MINOR EQUIP	*4,324*	*10,000*	*10,000*	*0.0%*	*10,300*
SUPPLIES Subtotal	**19,863**	**47,291**	**46,791**	**-1.1%**	**55,195**
PROFESSIONAL SERVICES	*747,289*	*828,000*	*38,000*	*-95.4%*	*39,140*
TRAVEL	*1,287*	*3,530*	*3,530*	*0.0%*	*3,636*
OPERATING RENTALS & LEASES	*1,399*	*1,600*	*1,600*	*0.0%*	*1,648*
REPAIRS & MAINTENANCE	*1,801*	*1,300*	*1,300*	*0.0%*	*1,339*
MISCELLANEOUS	*25,624*	*34,650*	*36,150*	*4.3%*	*37,235*
OTHER SERVICES & CHARGES Subtotal	**777,400**	**869,080**	**80,580**	**-90.7%**	**82,998**
INTERGOVERNMENTAL PROF SERVS	*267,574*	*307,000*	*327,000*	*6.5%*	*352,000*
INTERGOVERNMENTAL SERVICES Subtotal	**267,574**	**307,000**	**327,000**	**6.5%**	**352,000**
INTERFUND PROFESSIONAL SERVICE	*3,938*	*4,299*	*2,273*	*-47.1%*	*2,341*
INTERFUND COMMUNICATIONS	*9,307*	*9,724*	*10,329*	*6.2%*	*10,639*
INTERFUND OPERATING RENTALS	*127,184*	*138,766*	*151,399*	*9.1%*	*155,941*
INTERFUND INSURANCE SERVICES	*20,092*	*19,256*	*15,729*	*-18.3%*	*16,201*
INTERFUND REPAIRS & MAINT	*-*	*1,460*	*1,338*	*-8.4%*	*1,338*
INTERFUND PAYT FOR SERVICE Subtotal	**160,521**	**173,505**	**181,068**	**4.4%**	**186,460**
TOTAL EXPENDITURES	**2,343,550**	**2,661,617**	**1,991,376**	**-25.2%**	**2,055,223**

Judicial Services Department Program Groups

The Judicial Services Department is accounted for in a single group and fund.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Municipal Court Services	*1,731,648*	*1,829,800*	*1,878,300*	*2.7%*	*1,849,075*
Subtotal of Revenues by Group	**1,731,648**	**1,829,800**	**1,878,300**	**2.7%**	**1,849,075**

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Municipal Court Services	*2,343,550*	*2,661,617*	*1,991,376*	*-25.2%*	*2,055,223*
TOTAL EXPENDITURES	**2,343,550**	**2,661,617**	**1,991,376**	**-25.2%**	**2,055,223**

Judicial Services Department Work 2013 Plan

1. Analyze impact of weighted caseloads for indigent defense attorneys.
2. Implementation of SECTOR (eTickets) for case filings.
3. Respond to unfunded mandates due to changes in legislation and/or reporting requirements.

Judicial Services Department 2012 Accomplishments

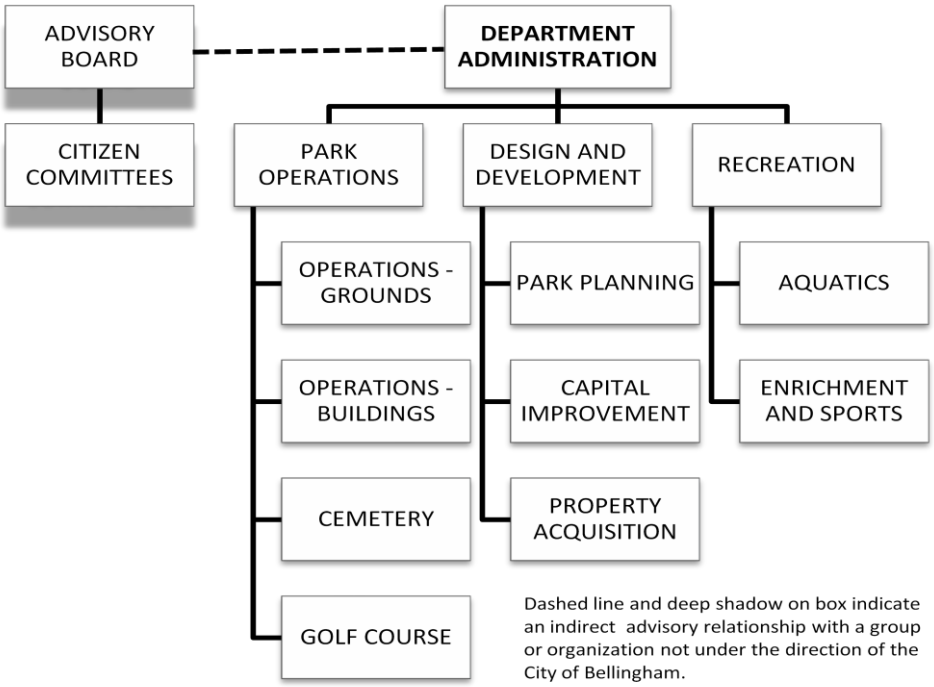
1. The court initiated processing electronic tickets (eTickets) for criminal and infraction cases.
2. The court added new options for online payments through the city's website and a third party vendor.
3. The court implemented the city central cash receipting system.

Judicial Services Department Performance/Activity Measures

Municipal Court Services Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Benchmark or Target
Case Load Per Public Defense Attorney*				486	392	436	399	378	400
**WA Office of Public Defense recommended maximum caseload is 400; criteria for public defender program grants.*									
% of Criminal Cases completed within 90 days*			80%	82%	86%	83%	85%	82%	90%
**Includes cases in warrant, which should be on timeout status and not able to be completed. Can't track at this time.*									
Clearance Rates - *Number of outgoing cases as a percentage of incoming cases*									
All Infractions	110%	107%	108%	110%	109%	115%	102%	106%	100%
All Criminal Misdemeanors	137%	117%	112%	109%	102%	104%	113%	108%	100%

Clearance rates measure whether a court is keeping up with incoming caseloads. Failure to do so results in a backlog of cases awaiting disposition. Courts aspire to have a clearance rate of 100%. This is a nationally recognized performance measure.

PARKS AND RECREATION DEPARTMENT



Departmental Mission

Support a healthy community by providing high quality parks and recreation services.

Description of Services

Provide park planning, land acquisition, stewardship, and design and construction of parks and recreation facilities to meet the demands of a growing and changing community.

Maintain and operate community recreation assets including:

- Neighborhood and community parks.
- Park facilities, including Bloedel Donovan Multi-Purpose Facility, Civic Athletic Complex, and a variety of athletic fields and courts.
- Enterprise operations including Lake Padden Golf Course and Bayview Cemetery.
- Multi-modal trail system.
- Open space, natural areas, and greenways.

Provide a comprehensive, year-round recreation program. This includes managing the Aquatic Center, athletic facilities and recreation programs, and providing scheduling, coordination and support for other community programs sponsored by a variety of groups and agencies.

More information can be found on the main department and department services web pages.

Parks and Recreation Department Budget Summary

The Park Department's administration, planning, maintenance, and recreation programs are primarily paid for from the City's General Fund.

Funding for park land acquisitions and park development comes from special revenue funds – Real Estate Excise Taxes that are shared citywide, and funds dedicated to parks including: Park Site Acquisition, Greenways Funds, and Park Impact Fund. The expenditure from the Greenways Endowment fund pays for the maintenance of Greenways properties.

In addition, the Parks Department manages the Bayview Cemetery and Lake Padden Golf Course.

- The Golf Course Fund is the enterprise fund for the operation of the Lake Padden Golf Course. Golf course management is contracted with a private company.
- The Cemetery Fund is the enterprise fund for the operation of the Bayview Cemetery. The General Fund contributes $221,000 per year toward the operation of the cemetery.

*(Links in the above paragraphs go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*6,792,043*	*7,152,731*	*7,435,499*	*4.0%*	*7,739,084*
Parksite Acquisition	*3,860*	*-*	*2,514*	*--*	*2,589*
Squalicum Park/Olympic	*39,939*	*32*	*-*	*-100.0%*	*-*
Olympic-Whatcom Falls Park Addl	*-*	*-*	*27,514*	*--*	*202,589*
Little Squalicum-Oeser Settlement	*32,816*	*-*	*-*	*--*	*-*
Environmental Remediation	*116,776*	*1,907,750*	*57,268*	*-97.0%*	*58,806*
1st 1/4% Real Estate Excise Tax	*479,378*	*79,000*	*66,000*	*-16.5%*	*206,000*
2nd 1/4% Real Estate Excise Tax	*19,744*	*25,000*	*175,000*	*600.0%*	*50,000*
Beyond Greenways	*108,555*	*90,732*	*720,616*	*694.2%*	*81,991*
Greenways III	*9,964,369*	*1,614,868*	*2,935,172*	*81.8%*	*8,537,370*
Parks Impact	*885,773*	*676,281*	*392,356*	*-42.0%*	*1,943,749*
Sportsplex	*-*	*-*	*-*	*--*	*-*
Cemetery	*520,933*	*549,248*	*564,007*	*2.7%*	*579,503*
Golf Course	*104,905*	*113,328*	*184,579*	*62.9%*	*187,002*
Greenways Maint Endowment	*3,379,937*	*153,088*	*160,661*	*4.9%*	*165,998*
TOTAL ALL SOURCES	**22,449,028**	**12,362,058**	**12,721,186**	**2.9%**	**19,754,681**

Significant Changes In Funding Sources

- The *Environmental Remediation* change of -97% is the result of transferring $1,000,000 from the General Fund to this fund in 2012 for the city's portion of the environmental cleanup at the South State Gas Manufacturing Plant and R.G. Haley sites. This money will be combined with grants as well as third party payments to cleanup these sites over the next several years.

Parks and Recreation Department Budget Summary (continued)

Significant Changes In Funding Sources (continued)

- The *2nd ¼% Real Estate Excise Tax* change of 600% is due to an increase of $150,000 earmarked for citywide playground repairs and safety enhancements.
- The *Beyond Greenways* increase of 694.2% is for two large capital repair projects. Replacing the Astroturf at Civic Stadium and re-tiling and preventive maintenance at the Aquatic Center.
- The *Greenways III* change of 81.8% is the net of revenues, expenditures, and reserves. All unspent funds are carried forward into the subsequent year and used for land acquisition and park construction.
- The *Golf Course* change of 62.9% is for capital maintenance and repairs to the golf course.

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*4,986,123*	*5,185,061*	*5,468,814*	*5.5%*	*5,585,104*
Supplies	*504,714*	*528,388*	*538,904*	*2.0%*	*555,074*
Other Services and Charges	*1,452,265*	*2,560,393*	*1,439,833*	*-43.8%*	*1,343,900*
Intergovernmental Services	*30,158*	*438,376*	*25,220*	*-94.2%*	*25,220*
Interfund Charges	*903,608*	*1,329,212*	*1,303,453*	*-1.9%*	*1,337,520*
Subtotal of Operations	**7,876,868**	**10,041,430**	**8,776,224**	**-12.6%**	**8,846,818**
Debt Service	*3,241,122*	*49,256*	*33,613*	*-31.8%*	*33,613*
Capital Outlay	*10,748,566*	*2,123,505*	*3,756,258*	*76.9%*	*10,713,584*
Interfund Transfers	*582,472*	*147,867*	*155,091*	*4.9%*	*160,666*
TOTAL EXPENDITURES	**22,449,028**	**12,362,058**	**12,721,186**	**2.9%**	**19,754,681**

TOTAL PAID STAFF	**84.4**	**85.8**	**86.3**	**0.6%**	**86.7**

Budgeted positions are listed in the personnel section

Significant Expenditure Changes

- The increase in *Salaries and Benefits* of 5.5% is the result of a large increase in medical insurance premiums and salary increases for eligible staff.
- Decrease in *Other Services and Charges* of -43.8% is for professional services associated with the South State Street Gas Manufacturing Plant that was in the 2012 budget and will continue into 2013 through reappropriations.
- Decrease in *Intergovernmental Services* of -94.2% is to pay for the Department of Ecology staff associated with the South State Street Gas Manufacturing Plant environmental remediation budgeted in 2012 and will continue in 2013.
- Increase in *Capital Outlay* of 76.9% is due to planned capital improvements and land acquisition in 2013.

Capital projects and purchases budgeted for the Park Department are listed in the Capital Facilities Plan. The department also maintains a Capital Projects web page.

Parks and Recreation Department Budget Summary -Revenues

The difference between revenues attributed to the Parks and Recreation Department shown below, and the department's expenditures is made up from fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves. The total funding sources required to fund the department are shown in the Funding Sources table at the beginning of this budget summary.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Business & Occupation Taxes	*33,304*	*35,381*	*35,381*	*0.0%*	*36,089*
Taxes Subtotal	**33,304**	**35,381**	**35,381**	**0.0%**	**36,089**
State Grants	*3,645*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*20,000*	*20,000*	*20,000*	*0.0%*	*20,000*
Intergovernmental Subtotal	**23,645**	**20,000**	**20,000**	**0.0%**	**20,000**
General Government Services	*4,623*	*7,000*	*6,000*	*-14.3%*	*6,180*
Culture & Recreation Services	*952,132*	*1,134,324*	*1,100,291*	*-3.0%*	*1,133,299*
Internal Service Charges	*333,059*	*366,248*	*260,000*	*-29.0%*	*267,800*
Charges for Services Subtotal	**1,289,814**	**1,507,572**	**1,366,291**	**-9.4%**	**1,407,279**
Non Court Fines & Penalties	*148*	*0*	*0*	*0.0%*	*0*
Fines & Penalties Subtotal	**148**	**0**	**0**	**0.0%**	**0**
Rents, Leases & Concessions	*318,994*	*342,270*	*346,791*	*1.3%*	*346,791*
Contributions from Private Sources	*27,458*	*19,800*	*20,300*	*2.5%*	*20,300*
Other Miscellaneous Revenue	*4,262*	*2,000*	*2,000*	*0.0%*	*2,000*
Miscellaneous Subtotal	**350,714**	**364,070**	**369,091**	**1.4%**	**369,091**
TOTAL REVENUES	**1,697,625**	**1,927,023**	**1,790,763**	**-7.1%**	**1,832,459**

Parksite Acquisition, Squalicum Park/Olympic, Olympic-Whatcom Falls Park Add, Little Squalicum-Oeser Settlement, Environmental Remediation, Parks Impact Funds – In Aggregate

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
State Grants	*10,971*	*53,750*	*53,750*	*0.0%*	*0*
Intergovernmental Subtotal	**10,971**	**53,750**	**53,750**	**0.0%**	**0**
Economic Environment Services	*710,122*	*400,000*	*400,000*	*0.0%*	*412,000*
Charges for Services Subtotal	**710,122**	**400,000**	**400,000**	**0.0%**	**412,000**
Interest & Other Earnings	*31,421*	*27,518*	*34,911*	*26.9%*	*34,911*
Rents, Leases & Concessions	*399*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*110,755*	*1,500,000*	*0*	*-100.0%*	*0*
Miscellaneous Subtotal	**142,575**	**1,527,518**	**34,911**	**-97.7%**	**34,911**
Transfers In	*439,524*	*1,000,000*	*0*	*-100.0%*	*0*
Other Subtotal	**439,524**	**1,000,000**	**0**	**-100.0%**	**0**
TOTAL REVENUES	**1,303,192**	**2,981,268**	**488,661**	**-83.6%**	**446,911**

Parks and Recreation Department Budget Summary –Revenues (continued)

Real Estate Excise Tax (REET) Funds:

REET funds are shared citywide. None of the revenue is generated directly from the Parks and Recreation Department.

Beyond Greenways, Greenways III and Greenways Maintenance Endowment Funds – In Aggregate

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Property Taxes	*4,337,254*	*4,468,320*	*4,508,320*	*0.9%*	*4,553,403*
Taxes Subtotal	**4,337,254**	**4,468,320**	**4,508,320**	**0.9%**	**4,553,403**
Indirect Federal Grants	*7,037*	*0*	*0*	*0.0%*	*0*
State Grants	*25,359*	*0*	*0*	*0.0%*	*0*
Intergovernmental Subtotal	**32,396**	**0**	**0**	**0.0%**	**0**
General Government Services	*0*	*500*	*0*	*-100.0%*	*0*
Charges for Services Subtotal	**0**	**500**	**0**	**-100.0%**	**0**
Interest & Other Earnings	*86,638*	*57,868*	*40,409*	*-30.2%*	*40,409*
Rents, Leases & Concessions	*12,000*	*0*	*0*	*0.0%*	*0*
Interfund/Interdept Misc Revenues	*9,099*	*57,256*	*33,613*	*-41.3%*	*33,613*
Contributions & Donations (Private)	*100*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*94,444*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**202,281**	**115,124**	**74,022**	**-35.7%**	**74,022**
Interfund Loan Receipts	*3,232,022*	*0*	*0*	*0.0%*	*0*
Non Revenues Subtotal	**3,232,022**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**7,803,953**	**4,583,944**	**4,582,342**	**0.0%**	**4,627,425**

Golf Course and Cemetery Funds

For detail on the Golf Course Fund and the Cemetery Fund, see the fund statements in the Fund Budgets section of the document.

Parks and Recreation Department Budget Summary -Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	3,221,633	3,319,709	3,430,441	3.3%	3,470,186
OVERTIME & HAZARD DUTY	27,313	22,976	22,976	0.0%	23,379
SALARIES & WAGES Subtotal	**3,248,946**	**3,342,685**	**3,453,417**	**3.3%**	**3,493,565**
PERSONNEL BENEFITS	1,341,836	1,412,165	1,567,793	11.0%	1,634,305
PERSONNEL BENEFITS Subtotal	**1,341,836**	**1,412,165**	**1,567,793**	**11.0%**	**1,634,305**
OFFICE & OPER. SUPPLIES	288,432	308,547	310,707	0.7%	320,032
FUEL CONSUMED	88,157	74,264	83,042	11.8%	85,533
ITEMS PURCHASED FOR RESALE	4,101	6,700	5,700	-14.9%	5,871
SMALL TOOLS & MINOR EQUIP	61,314	63,327	66,410	4.9%	68,402
SUPPLIES Subtotal	**442,004**	**452,838**	**465,859**	**2.9%**	**479,838**
PROFESSIONAL SERVICES	160,641	118,309	72,106	-39.1%	74,271
COMMUNICATION	822	393	600	52.7%	618
TRAVEL	4,700	6,926	5,800	-16.3%	5,974
ADVERTISING	116,670	94,500	97,000	2.6%	99,910
OPERATING RENTALS & LEASES	28,496	28,575	22,034	-22.9%	22,695
UTILITY SERVICE	618,166	519,398	612,340	17.9%	630,710
REPAIRS & MAINTENANCE	47,308	50,345	37,285	-25.9%	38,403
MISCELLANEOUS	42,609	52,968	40,705	-23.2%	41,926
OTHER SERVICES & CHARGES Subtotal	**1,019,412**	**871,414**	**887,870**	**1.9%**	**914,507**
INTERGOVERNMENTAL PROF SERVS	1,450	2,016	1,860	-7.7%	1,860
EXTERNAL TAXES & OPER ASSESS	21,756	22,860	19,860	-13.1%	19,860
INTERGOVERNMENTAL SERVICES Subtotal	**23,206**	**24,876**	**21,720**	**-12.7%**	**21,720**
CONSTRUCTION OF FIXED ASSETS	0	10,000	0	-100.0%	130,000
CAPITAL OUTLAY Subtotal	**0**	**10,000**	**0**	**-100.0%**	**130,000**
INTERFUND PROFESSIONAL SERVICE	60,757	54,692	47,221	-13.7%	48,638
INTERFUND COMMUNICATIONS	22,137	22,907	24,860	8.5%	25,606
INTERFUND SUPPLIES	8,946	19,168	18,085	-5.7%	18,629
INTERFUND OPERATING RENTALS	220,885	303,951	288,484	-5.1%	297,138
INTERFUND INSURANCE SERVICES	148,768	214,027	240,647	12.4%	247,866
INTERFUND REPAIRS & MAINT	255,146	424,008	419,543	-1.1%	427,272
INTERFUND PAYT FOR SERVICE Subtotal	**716,639**	**1,038,753**	**1,038,840**	**0.0%**	**1,065,149**
TOTAL EXPENDITURES	**6,792,043**	**7,152,731**	**7,435,499**	**4.0%**	**7,739,084**

Parks and Recreation Department Budget Summary –Expenditures (continued)

Parksite Acquisition, Squalicum Park/Olympic, Olympic-Whatcom Falls Park Add, Little Squalicum-Oeser Settlement, Environmental Remediation, Parks Impact Funds – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*64,866*	*44,181*	*47,101*	*6.6%*	*47,215*
SALARIES & WAGES Subtotal	**64,866**	**44,181**	**47,101**	**6.6%**	**47,215**
PERSONNEL BENEFITS	*0*	*17,917*	*20,041*	*11.9%*	*20,564*
PERSONNEL BENEFITS Subtotal	**0**	**17,917**	**20,041**	**11.9%**	**20,564**
OFFICE & OPER. SUPPLIES	*15*	*0*	*0*	*0.0%*	*0*
SUPPLIES Subtotal	**15**	**0**	**0**	**0.0%**	**0**
PROFESSIONAL SERVICES	*111,020*	*1,481,027*	*0*	*-100.0%*	*0*
REPAIRS & MAINTENANCE	*18,044*	*0*	*0*	*0.0%*	*0*
OTHER SERVICES & CHARGES Subtotal	**129,064**	**1,481,027**	**0**	**-100.0%**	**0**
INTERGOVERNMENTAL PROF SERVS	*3,643*	*410,000*	*0*	*-100.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**3,643**	**410,000**	**0**	**-100.0%**	**0**
LAND	*503,860*	*300,000*	*0*	*-100.0%*	*500,000*
OTHER IMPROVEMENTS	*64,490*	*50,000*	*50,000*	*0.0%*	*650,000*
CONSTRUCTION OF FIXED ASSETS	*294,177*	*240,000*	*275,000*	*14.6%*	*900,000*
CAPITAL OUTLAY Subtotal	**862,527**	**590,000**	**325,000**	**-44.9%**	**2,050,000**
OTHER DEBT SERVICE COSTS	*1*	*0*	*0*	*0.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**1**	**0**	**0**	**0.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*19,048*	*40,938*	*87,510*	*113.8%*	*89,954*
INTERFUND PAYT FOR SERVICE Subtotal	**19,048**	**40,938**	**87,510**	**113.8%**	**89,954**
TOTAL EXPENDITURES	**1,079,164**	**2,584,063**	**479,652**	**-81.4%**	**2,207,733**

Real Estate Excise Tax (REET) Funds

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*4,913*	*0*	*0*	*0.0%*	*0*
SALARIES & WAGES Subtotal	**4,913**	**0**	**0**	**0.0%**	**0**
PROFESSIONAL SERVICES	*0*	*6,000*	*0*	*-100.0%*	*0*
REPAIRS & MAINTENANCE	*49,938*	*98,000*	*241,000*	*145.9%*	*256,000*
OTHER SERVICES & CHARGES Subtotal	**49,938**	**104,000**	**241,000**	**131.7%**	**256,000**
INTERFUND SUBSIDIES	*439,524*	*0*	*0*	*0.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**439,524**	**0**	**0**	**0.0%**	**0**
OTHER IMPROVEMENTS	*3,144*	*0*	*0*	*0.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*1,603*	*0*	*0*	*0.0%*	*0*
CAPITAL OUTLAY Subtotal	**4,747**	**0**	**0**	**0.0%**	**0**
TOTAL EXPENDITURES	**499,122**	**104,000**	**241,000**	**131.7%**	**256,000**

Parks and Recreation Department Budget Summary –Expenditures (continued)

Beyond Greenways, Greenways III and Greenways Maintenance Endowment Funds – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*170,485*	*171,388*	*170,505*	*-0.5%*	*170,931*
SALARIES & WAGES Subtotal	**170,485**	**171,388**	**170,505**	**-0.5%**	**170,931**
PERSONNEL BENEFITS	*0*	*70,371*	*74,105*	*5.3%*	*76,126*
PERSONNEL BENEFITS Subtotal	**0**	**70,371**	**74,105**	**5.3%**	**76,126**
OFFICE & OPER. SUPPLIES	*0*	*1,000*	*1,000*	*0.0%*	*1,030*
SUPPLIES Subtotal	**0**	**1,000**	**1,000**	**0.0%**	**1,030**
PROFESSIONAL SERVICES	*159,757*	*5,000*	*5,000*	*0.0%*	*5,150*
REPAIRS & MAINTENANCE	*0*	*0*	*140,000*	*0.0%*	*0*
OTHER SERVICES & CHARGES Subtotal	**159,757**	**5,000**	**145,000**	**2800.0%**	**5,150**
INTERFUND SUBSIDIES	*142,948*	*145,887*	*154,581*	*6.0%*	*159,736*
INTERGOVERNMENTAL SERVICES Subtotal	**142,948**	**145,887**	**154,581**	**6.0%**	**159,736**
LAND	*9,355,937*	*700,000*	*2,330,000*	*232.9%*	*0*
OTHER IMPROVEMENTS	*118,138*	*0*	*120,000*	*0.0%*	*3,900,000*
CONSTRUCTION OF FIXED ASSETS	*239,680*	*600,000*	*750,000*	*25.0%*	*4,400,000*
CAPITAL OUTLAY Subtotal	**9,713,755**	**1,300,000**	**3,200,000**	**146.2%**	**8,300,000**
PRINCIPAL	*3,232,022*	*0*	*0*	*0.0%*	*0*
DEBT SERVICE PRINCIPAL Subtotal	**3,232,022**	**0**	**0**	**0.0%**	**0**
INTEREST ON INTERFUND DEBT	*9,099*	*49,256*	*33,613*	*-31.8%*	*33,613*
DEBT SERVICE INTEREST Subtotal	**9,099**	**49,256**	**33,613**	**-31.8%**	**33,613**
INTERFUND PROFESSIONAL SERVICE	*24,795*	*115,786*	*37,645*	*-67.5%*	*38,773*
INTERFUND PAYT FOR SERVICE Subtotal	**24,795**	**115,786**	**37,645**	**-67.5%**	**38,773**
TOTAL EXPENDITURES	**13,452,861**	**1,858,688**	**3,816,449**	**105.3%**	**8,785,359**

Golf Course and Cemetery Funds

For detail on the Golf Course Fund and the Cemetery Fund, see the fund statements in the Fund Budgets section of the document.

Parks and Recreation Department Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Parks Revenues and Reserves	*430,314*	*424,958*	*458,039*	*7.8%*	*462,225*
Parks and Recreation Admin	*5*	*-*	*-*	*--*	*-*
Parks Operations Management	*150,151*	*136,991*	*135,491*	*-1.1%*	*135,491*
Parks Grounds	*75,879*	*62,000*	*62,000*	*0.0%*	*63,800*
Parks Buildings	*260,131*	*200,000*	*200,000*	*0.0%*	*206,000*
Parks Cemetery	*527,820*	*537,953*	*549,271*	*2.1%*	*558,986*
Parks Golf Course	*191,790*	*202,496*	*208,194*	*2.8%*	*214,400*
Recreation Management	*70,064*	*76,800*	*69,700*	*-9.2%*	*71,791*
Recreation Aquatics	*535,597*	*619,579*	*590,100*	*-4.8%*	*606,180*
Sports and Enrichment	*586,197*	*705,405*	*713,472*	*1.1%*	*729,197*
Parks Design & Development	*-*	*106,248*	*-*	*-100.0%*	*-*
Parks Capital Improvement	*8,696,432*	*7,160,254*	*4,632,964*	*-35.3%*	*4,632,111*
Subtotal of Revenues by Group	**11,524,380**	**10,232,684**	**7,619,231**	**-25.5%**	**7,680,181**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Parks and Recreation Admin	*658,609*	*722,807*	*755,035*	*4.5%*	*771,386*
Parks Operations Management	*373,691*	*393,679*	*405,904*	*3.1%*	*414,829*
Parks Grounds	*1,500,645*	*1,664,196*	*1,698,793*	*2.1%*	*1,763,683*
Parks Buildings	*1,722,030*	*1,727,732*	*1,962,012*	*13.6%*	*2,133,328*
Parks Cemetery	*520,933*	*549,248*	*564,007*	*2.7%*	*579,503*
Parks Golf Course	*104,905*	*113,328*	*184,579*	*62.9%*	*187,002*
Recreation Management	*257,878*	*233,334*	*255,495*	*9.5%*	*259,775*
Recreation Aquatics	*980,144*	*1,111,857*	*1,159,962*	*4.3%*	*1,183,721*
Sports and Enrichment	*1,195,967*	*1,146,761*	*1,182,458*	*3.1%*	*1,208,629*
Parks Design & Development	*191,160*	*290,527*	*345,995*	*19.1%*	*351,560*
Parks Capital Improvement	*14,943,066*	*4,408,589*	*4,206,946*	*-4.6%*	*10,901,265*
TOTAL EXPENDITURES	**22,449,028**	**12,362,058**	**12,721,186**	**2.9%**	**19,754,681**

Group Descriptions

The Parks Revenues and Reserves group accounts for revenues and fund reserves specific to the Parks and Recreation Department but shared between the programs within the department. This group is not used for expenditures.

The Parks and Recreation Administration group provides management and administrative support for the department and technical resources to the community and advisory board.

The Parks Operations Management group maintains the city parks, facilities, and open space areas.

Parks and Recreation Department Program Groups (continued)

Group Descriptions (continued)

The Parks Grounds group maintains landscaping, trails, and open spaces, for both public enjoyment and wildlife habitat preservation.

The Parks Buildings group maintains facilities and structures, electrical, mechanical and water systems for the Parks and Recreation Department.

The Parks Cemetery group operates and maintains the Bayview Cemetery.

The Parks Golf Course group oversees the leased operation of the Lake Padden Golf Course and provides for capital maintenance and improvements.

The Recreation Management group oversees a variety of recreation programs and services by the City and through coordination with schools and other agencies.

The Recreation Aquatics group operates the Arne Hanna Aquatic Center.

The Sports and Enrichment group coordinates adult and youth sports leagues, provides enrichment programs for all ages and abilities, and publishes the Leisure Guide quarterly publication. This group coordinates community events and celebrations such as the summer concert series and New Year's celebrations. This group also schedules and maintains athletic fields.

The Parks Design and Development group plans, acquires, designs, and develops parks, trails and open space areas in accordance with the City's Comprehensive Plan.

The Parks Capital Improvement group accounts for the cost of land acquisition, park and trail construction, and park renovation and habitat restoration projects.

Parks and Recreation Department 2013 Work Plan

WORK PLAN 2013-2014

Recreation Program

Assess
Develop
Implement
- 1.2 Million Visits
- Leagues, camps, classes,

Design & Development

Assess
Identify
Acquire
Develop

Park Operations

Clean
Safe
Well Maintained
- 50 Parks
- 70 miles of trail
- 83 structures

Parks and Recreation Department 2012 Accomplishments

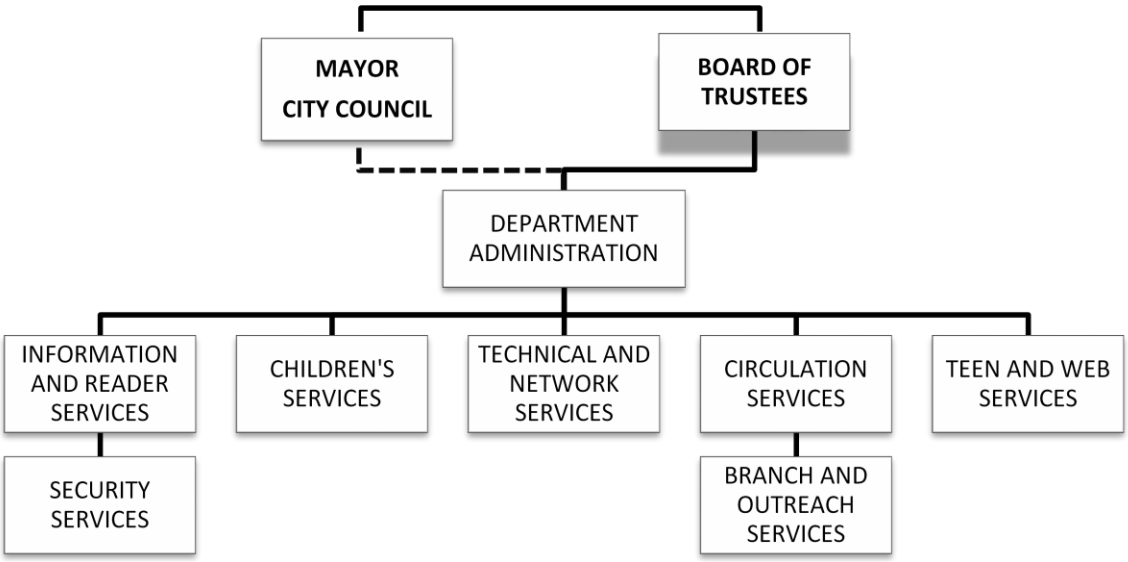
1. Acquired 13 acres of waterfront property at Whirlwind Beach near Locust Drive, ensuring public views and use of the beach into the future.
2. Completed greenway trail connections along Division Street between Aldrich Road and Eliza Avenue in the Cordata Neighborhood and on the Barkly Trail between Orleans Street and Barkley Boulevard in the Barkley Neighborhood.
3. Made improvements to Woodstock House and grounds and hosted numerous concerts, weddings and other events.

Parks and Recreation Department Performance/Activity Measures

Parks Capital Groups	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Park acres includes City-owned watershed and other fund properties within City limits and 2008 UGA that provide a recreational amenity, such as open space and trails. Park acres/1000 will gradually reduce with annexations.										
Park total acres				3,217.9	3,272.4	3,334.4	3,440.1	3,445.5	3,561.4	3,573.8
Park acres per 1,000 population				43.8	43.5	44.0	45.2	44.4	43.9	43.9
Trail miles				64.1	64.6	65.8	67.2	67.9	68.0	68.2
Trail miles per 1,000 population				0.9	0.9	0.9	0.9	0.9	0.8	0.8
GREENWAY LEVIES ACQUISITIONS - ACRES ACQUIRED										
Acres per Year	67	16	10	1	14	73	98	1	115	12
Cumulative Acres	483	499	510	511	525	598	696	697	812	824

The Park, Recreation and Open Space chapter of the Comprehensive Plan, which sets out benchmarks for these measures, can be viewed on line.

BELLINGHAM PUBLIC LIBRARY



Dashed line indicates an advisory relationship.

Deep shadow with solid line on box indicates a direct advisory relationship with an organization outside the City of Bellingham.

Bellingham Public Library Mission

Bellingham Public Library shares the power of information, encourages the discovery of ideas, and promotes the joy of reading with all members of the Bellingham community.

Visit the Library's virtual branch at www.bellinghampubliclibrary.org

Description of Services

The Bellingham Public Library serves as the community's primary information center and offers the following core services in support of its mission. Excellent customer service is a top priority in implementing each one of these public services which contribute to the quality of living and learning in Bellingham.

Materials

- Bellingham Public Library holds a diverse collection of library materials and information in a variety of print and non-print formats. Examples include books, eBooks, magazines, newspapers, visual and audio materials, and electronic databases. The Library's collection emphasizes children's materials and materials for people who work with children. It focuses on reading readiness, early learning, establishing library and reading habits, and promoting the joy of reading and lifelong learning. The collection represents a diverse, popular, general interest public library audience. Greater collection depth is emphasized in local and regional history, local documents, and genealogy.

Access

- Library resources are available at the Central Library, the Fairhaven and Barkley branch libraries, and also may be accessed and reserved by customers through the Library's virtual branch: www.bellinghampubliclibrary.org. Public Library materials may be dropped off and picked up at a variety of partnership locations throughout the community, including at these educational institution libraries: Western Washington University, Bellingham Technical College, Whatcom Community College, and Northwest Indian College. Through an interlocal agreement with the Whatcom County Library System (WCLS), library materials owned by Bellingham Public Library and WCLS are available to all residents through a shared online catalog of materials. Additionally, members of the public now have free access to the resources at all academic libraries. Access to other materials and resources held by cooperating local and national libraries of all types are available electronically or through other cooperative arrangements.

Assistance

- Reader's advisory and information assistance are provided for customers of all ages, as they search for the resources they need to succeed in their personal, work, school, or community activities. Computer and database classes, as well as library orientations, are regularly offered for children and adults. Assistance with library and information resources is available by telephone, in person, or on the library's website.

Programs

- The Library collaborates with other City departments, volunteers, and community organizations or individuals each year to sponsor or co-sponsor educational and informational programs. Programs offered to community members about issues affecting their lives connect people with the information and library resources they need for lifelong enrichment and education.

Place

- Bellingham Public Libraries are important community centers in a city that values reading and learning. Community groups use the libraries for meetings, educational events, and public forums. The libraries connect the community together by serving as neutral, welcoming places for citizens to gather, study, discuss, and learn.

Bellingham Public Library Budget Summary

The Library is funded primarily by the General Fund. The Library Gift Fund is used for accumulation and expenditure of donations to the Library and is usually spent on books and other library materials.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*3,444,575*	*3,635,267*	*3,883,857*	*6.8%*	*3,904,645*
Library Gift	*77,751*	*25,000*	*25,000*	*0.0%*	*25,750*
TOTAL ALL SOURCES	**3,522,326**	**3,660,267**	**3,908,857**	**6.8%**	**3,930,395**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*2,345,192*	*2,514,343*	*2,623,075*	*4.3%*	*2,673,254*
Supplies	*527,231*	*436,686*	*522,003*	*19.5%*	*471,929*
Other Services and Charges	*79,157*	*82,941*	*109,616*	*32.2%*	*112,905*
Intergovernmental Services	*10,320*	*5,200*	*7,200*	*38.5%*	*7,200*
Interfund Charges	*560,426*	*621,097*	*646,963*	*4.2%*	*665,107*
TOTAL EXPENDITURES	**3,522,326**	**3,660,267**	**3,908,857**	**6.8%**	**3,930,395**

TOTAL PAID STAFF	**39.6**	**41.4**	**41.7**	**0.7%**	**41.7**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- The increase in *Salaries and Benefits* of 4.3% is for a .3 FTE increase and an increase in medical insurance premiums and salary increases for eligible staff.
- *Supplies* are increasing by 19.5% to replace computers and circulation materials. .
- *Other Services and Charges* is increasing 32.2% to pay for increased operational costs of the Barkley Branch and to pay for computer software and maintenance.

Bellingham Public Library Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Intergovernmental Service Revenues	*139,733*	*143,925*	*147,381*	*2.4%*	*150,317*
Intergovernmental Subtotal	**139,733**	**143,925**	**147,381**	**2.4%**	**150,317**
General Government Services	*14,407*	*15,000*	*15,000*	*0.0%*	*15,450*
Culture & Recreation Services	*5,250*	*5,700*	*1,800*	*-68.4%*	*1,854*
Charges for Services Subtotal	**19,657**	**20,700**	**16,800**	**-18.8%**	**17,304**
Non Court Fines & Penalties	*124,994*	*130,000*	*135,000*	*3.8%*	*139,050*
Fines & Penalties Subtotal	**124,994**	**130,000**	**135,000**	**3.8%**	**139,050**
Rents, Leases & Concessions	*29,511*	*30,000*	*30,000*	*0.0%*	*30,000*
Other Miscellaneous Revenue	*23,602*	*20,000*	*20,000*	*0.0%*	*20,000*
Miscellaneous Subtotal	**53,113**	**50,000**	**50,000**	**0.0%**	**50,000**
TOTAL REVENUES	**337,497**	**344,625**	**349,181**	**1.3%**	**356,671**

Library Gift Fund:
For detail on the Library Gift Fund, see the fund statement in the Fund Budgets section of the document.

Bellingham Public Library Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*1,697,529*	*1,791,697*	*1,824,262*	*1.8%*	*1,841,703*
OVERTIME & HAZARD DUTY	*152*	*1,000*	*1,000*	*0.0%*	*1,018*
SALARIES & WAGES Subtotal	**1,697,681**	**1,792,697**	**1,825,262**	**1.8%**	**1,842,721**
PERSONNEL BENEFITS	*647,511*	*721,646*	*797,813*	*10.6%*	*830,533*
PERSONNEL BENEFITS Subtotal	**647,511**	**721,646**	**797,813**	**10.6%**	**830,533**
OFFICE & OPER. SUPPLIES	*408,834*	*392,941*	*419,803*	*6.8%*	*425,128*
FUEL CONSUMED	*2,109*	*2,000*	*2,000*	*0.0%*	*2,060*
SMALL TOOLS & MINOR EQUIP	*38,537*	*16,745*	*75,200*	*349.1%*	*18,991*
SUPPLIES Subtotal	**449,480**	**411,686**	**497,003**	**20.7%**	**446,179**
PROFESSIONAL SERVICES	*7,775*	*6,170*	*6,845*	*10.9%*	*7,051*
COMMUNICATION	*136*	*100*	*100*	*0.0%*	*103*
TRAVEL	*1,916*	*4,000*	*4,000*	*0.0%*	*4,120*
ADVERTISING	*0*	*0*	*1,000*	*0.0%*	*1,030*
OPERATING RENTALS & LEASES	*27,022*	*27,500*	*42,465*	*54.4%*	*43,739*
REPAIRS & MAINTENANCE	*26,432*	*25,671*	*35,206*	*37.1%*	*36,262*
MISCELLANEOUS	*15,876*	*19,500*	*20,000*	*2.6%*	*20,600*
OTHER SERVICES & CHARGES Subtotal	**79,157**	**82,941**	**109,616**	**32.2%**	**112,905**
INTERGOVERNMENTAL PROF SERVS	*9,723*	*4,500*	*6,500*	*44.4%*	*6,500*
EXTERNAL TAXES & OPER ASSESS	*597*	*700*	*700*	*0.0%*	*700*
INTERGOVERNMENTAL SERVICES Subtotal	**10,320**	**5,200**	**7,200**	**38.5%**	**7,200**
INTERFUND PROFESSIONAL SERVICE	*6,955*	*12,572*	*10,684*	*-15.0%*	*11,005*
INTERFUND COMMUNICATIONS	*18,508*	*19,281*	*20,987*	*8.8%*	*21,617*
INTERFUND SUPPLIES	*64*	*200*	*100*	*-50.0%*	*103*
INTERFUND OPERATING RENTALS	*490,324*	*494,737*	*524,944*	*6.1%*	*540,693*
INTERFUND INSURANCE SERVICES	*40,832*	*43,895*	*44,312*	*0.9%*	*45,641*
INTERFUND REPAIRS & MAINT	*3,743*	*50,412*	*45,936*	*-8.9%*	*46,048*
INTERFUND PAYT FOR SERVICE Subtotal	**560,426**	**621,097**	**646,963**	**4.2%**	**665,107**
TOTAL EXPENDITURES	**3,444,575**	**3,635,267**	**3,883,857**	**6.8%**	**3,904,645**

Library Gift Fund

For detail on the Library Gift Fund, see the fund statement in the Fund Budgets section of the document.

Bellingham Public Library Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Library Services	*409,227*	*369,625*	*374,181*	*1.2%*	*381,671*
Subtotal of Revenues by Group	**409,227**	**369,625**	**374,181**	**1.2%**	**381,671**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Library Administration	*471,001*	*484,827*	*582,704*	*20.2%*	*526,101*
Library Services	*2,564,604*	*2,638,308*	*2,762,658*	*4.7%*	*2,825,160*
Library Facilities	*486,721*	*537,132*	*563,495*	*4.9%*	*579,134*
TOTAL EXPENDITURES	**3,522,326**	**3,660,267**	**3,908,857**	**6.8%**	**3,930,395**

Group Descriptions

The Library Administration group accounts for administrative operations of the Library.

The Library Services group accounts for library operations including Children's Services, Circulation Services, which includes Branch and Outreach Services, Information and Reader Services, and Technical and Network Services.

The Library Facilities group accounts for custodial services and most maintenance projects for Library facilities.

Bellingham Public Library 2013 Work Plan

1. Bellingham Public Library Strategic Plan 2013-2017 draft is nearing completion; ready for implementation in February.
2. Rebuild library materials collection; 2013 includes inflationary increase and additional funding for eBooks (+ $25,000).
3. Replace public computers and upgrade software (+ $82,600).
4. Support operating costs of Barkley Branch Library (+ $6,400).
5. Implement 2013 Rates & Fees changes adopted by the Library Board.
6. Continue Bellingham Public Library Connection partnerships with all area academic institutions: WWU, BTC, and WCC.
7. Assess potential efficiencies and cost savings of collaborative technical services work between Bellingham Public Library and the Whatcom County Library System.
8. Provide opportunities for the community to give to the Bellingham Public Library by supporting Friends of the Library fundraising efforts and promoting established library funds at the Whatcom Community Foundation.

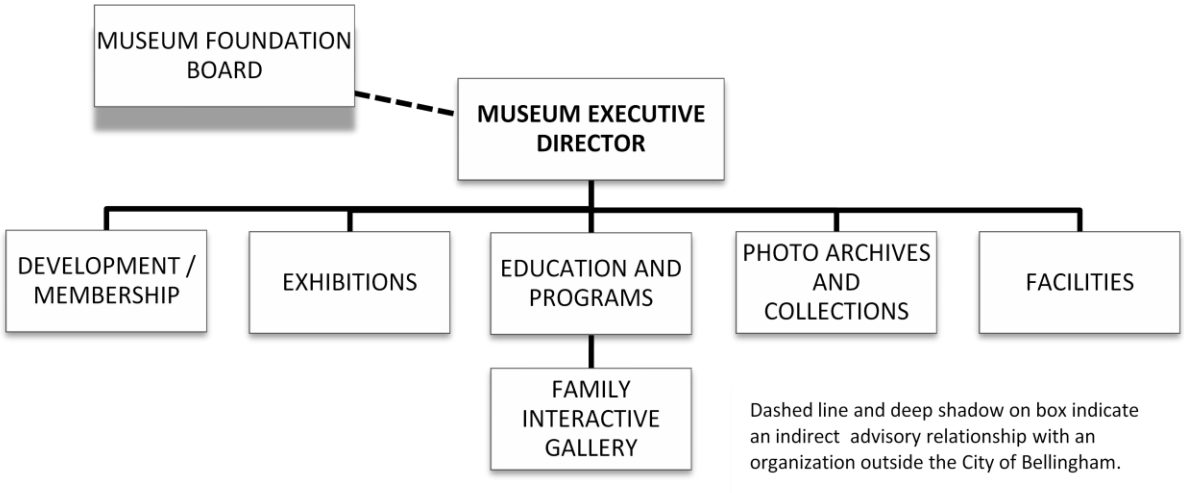
Bellingham Public Library 2012 Accomplishments

1. Began a Strategic Planning process that included significant public feedback. With community input, we developed a new mission and bold goals for the next five years. One immediate result of the plan was to improve the public's parking experience at the Central Library by increasing the number of free limited-term spaces.
2. Upgraded the search interface for the library's online catalog. The upgrade improved search ability, incorporating many features common to major websites. The catalog is more user-friendly and offers features our patrons have requested.
3. Presented 818 programs, including story times, trainings and workshops, school class visits and other enrichment opportunities for all ages. 1,602 children completed the Summer Reading Program, a 39% increase over 2011, and each finisher proudly displayed "A Summer Reading SUPERSTAR Lives Here" sign in their yard or window; signs are funded by the Friends of the Library.

Library Performance/Activity Measures

Library	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
COLLECTION									
Materials Exp per capita	$5.16	$5.27	$5.28	$6.34	$7.17	$5.87	$4.78	$4.38	$4.09
Collection Expenditures as a % of Operating Budget	12.1%	12.4%	12.0%	14.0%	13.8%	12.3%	12.1%	10.1%	9.1%
CIRCULATION (In Thousands)- *Number of items checked out or renewed*									
Central Library	1,090.4	1,101.7	1,110.1	1,173.0	1,274.4	1,459.7	1,445.0	1,466.8	1,455.0
Barkley Branch			(began 9/13/08)		16.2	71.3	71.0	72.3	77.4
Fairhaven Branch	91.5	94.0	96.5	112.0	125.7	59.2	99.0	100.4	96.8
Bellingham Technical College							(began 9/2011)	0.2	0.8
Western Washington University							(began 9/2011)	0.8	4.3
Whatcom Community College		(began 9/24/07)		0.4	2.5	4.1	4.0	4.8	4.4
TOTAL	**1,181.9**	**1,195.8**	**1,206.6**	**1,285.5**	**1,418.8**	**1,594.2**	**1,619.0**	**1,645.4**	**1,638.7**
Circulation per Capita	16.6	16.5	16.4	17.0	18.7	20.9	20.9	20.3	20.1
Per Capita refers to City of Bellingham population. Population served includes patrons from outside the City.									
% of borrower self-checked items			33%	43%	45%	45%	48%	52%	52%
Turnover (circulation / holdings)	4.04	4.06	4.06	4.44	5.46	6.34	6.75	7.32	7.38
PERSONS VISITING (In Thousands) - *Number of persons counted as they enter the libraries*									
Central Library	625.0	627.8	666.2	654.7	789.9	845.2	745.9	742.7	723.7
Fairhaven Branch	73.0	74.4	78.6	89.6	104.1	52.8	55.5	77.6	77.0
Barkley Branch						26.3	35.2	42.0	41.6
TOTAL	**698.0**	**702.2**	**744.9**	**744.3**	**894.0**	**924.3**	**836.7**	**862.3**	**842.2**
Website Visits (In Thousands)	n/a	n/a	236.4	277.0	317.9	410.8	481.6	627.0	654.5

WHATCOM MUSEUM



Whatcom Museum Mission Statement

Whatcom Museum provides informative, innovative, and interactive educational programs and exhibitions about art and Northwest history and the influences that affected their evolution. We seek to stimulate inquiry about our changing cultural, natural, and historical landscapes, for the youngest to the oldest minds, and to inspire preservation of and creative contributions to our region.

Our guiding words – Innovate, Inspire, Inform, Interact!

Description of Services

The Whatcom Museum collects, preserves, exhibits and interprets objects related to the Pacific Northwest's human history, visual arts, and ornithology. As a cultural center of the area, the Museum plays a vital role in offering educational, cultural and historical experiences to the public through its extensive exhibitions, programming and outreach activities. The Museum contributes to the quality of life of the area in four ways:

- Building and maintaining collections and photo archives to preserve historical and cultural objects and photographs for future generations; these collections are accessible to the public for research purposes.
- Providing educational programming and public outreach, including extensive programs for school age children, as well as musical concerts, lectures and workshops.
- Organizing exhibitions related to regional history and/or art.
- Offering innovative learning experiences for children of all ages.

Visit the Museum's website at www.whatcommuseum.org

Museum Department Budget Summary

The City's funding of the Museum is primarily from the General Fund. Tourism funds and REET funds are also used for operating the Museum.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*1,390,348*	*1,582,180*	*1,537,745*	*-2.8%*	*1,567,883*
2nd 1/4% Real Estate Excise Tax	*-*	*150,000*	*-*	*-100.0%*	*-*
TOTAL ALL SOURCES	**1,390,348**	**1,732,180**	**1,537,745**	**-11.2%**	**1,567,883**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*1,134,013*	*1,256,108*	*1,208,266*	*-3.8%*	*1,229,906*
Supplies	*42,884*	*48,910*	*45,960*	*-6.0%*	*47,341*
Other Services and Charges	*173,123*	*332,300*	*191,650*	*-42.3%*	*197,402*
Intergovernmental Services	*-*	*100*	*-*	*-100.0%*	*-*
Interfund Charges	*40,328*	*94,762*	*91,869*	*-3.1%*	*93,234*
TOTAL EXPENDITURES	**1,390,348**	**1,732,180**	**1,537,745**	**-11.2%**	**1,567,883**

TOTAL PAID STAFF	**15.7**	**17.4**	**16.6**	**-4.6%**	**16.6**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Decrease in *Other Services and Charges* of -42.3% is due to completion of another phase of historic window replacements on the Old City Hall museum budgeted in 2012.

Museum Department Budget Summary - Revenues

The difference between revenues shown here and the department's expenditures is made up from fund reserves or revenues shared by multiple departments.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Indirect Federal Grants	*5,747*	*8,000*	*8,000*	*0.0%*	*6,000*
Intergovernmental Subtotal	**5,747**	**8,000**	**8,000**	**0.0%**	**6,000**
Other Miscellaneous Revenue	*57,826*	*51,215*	*0*	*-100.0%*	*0*
Miscellaneous Subtotal	**57,826**	**51,215**	**0**	**-100.0%**	**0**
TOTAL REVENUES	**63,573**	**59,215**	**8,000**	**-86.5%**	**6,000**

Museum Department Budget Summary - Revenues (continued)

2nd Quarter Real Estate Excise Tax Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
State Grants	*0*	*100,000*	*0*	*-100.0%*	*0*
Intergovernmental Subtotal	**0**	**100,000**	**0**	**-100.0%**	**0**
TOTAL REVENUES	**0**	**100,000**	**0**	**-100.0%**	**0**

Museum Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*788,231*	*854,804*	*799,702*	*-6.4%*	*806,118*
OVERTIME & HAZARD DUTY	*15,538*	*19,800*	*19,800*	*0.0%*	*20,147*
SALARIES & WAGES Subtotal	**803,769**	**874,604**	**819,502**	**-6.3%**	**826,265**
PERSONNEL BENEFITS	*330,244*	*381,504*	*388,764*	*1.9%*	*403,641*
PERSONNEL BENEFITS Subtotal	**330,244**	**381,504**	**388,764**	**1.9%**	**403,641**
OFFICE & OPER. SUPPLIES	*31,152*	*34,000*	*30,900*	*-9.1%*	*31,828*
FUEL CONSUMED	*20*	*900*	*900*	*0.0%*	*927*
SMALL TOOLS & MINOR EQUIP	*11,712*	*14,010*	*14,160*	*1.1%*	*14,586*
SUPPLIES Subtotal	**42,884**	**48,910**	**45,960**	**-6.0%**	**47,341**
PROFESSIONAL SERVICES	*5,490*	*10,400*	*10,750*	*3.4%*	*11,073*
COMMUNICATION	*95*	*400*	*400*	*0.0%*	*412*
TRAVEL	*6,506*	*9,000*	*9,000*	*0.0%*	*9,271*
ADVERTISING	*399*	*0*	*0*	*0.0%*	*0*
OPERATING RENTALS & LEASES	*1,575*	*3,050*	*11,350*	*272.1%*	*11,691*
UTILITY SERVICE	*131,864*	*140,400*	*140,400*	*0.0%*	*144,612*
REPAIRS & MAINTENANCE	*26,136*	*14,950*	*14,950*	*0.0%*	*15,399*
MISCELLANEOUS	*1,058*	*4,100*	*4,800*	*17.1%*	*4,944*
OTHER SERVICES & CHARGES Subtotal	**173,123**	**182,300**	**191,650**	**5.1%**	**197,402**
EXTERNAL TAXES & OPER ASSESS	*0*	*100*	*0*	*-100.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**0**	**100**	**0**	**-100.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*3,414*	*3,259*	*1,877*	*-42.4%*	*1,933*
INTERFUND COMMUNICATIONS	*17,678*	*18,326*	*19,273*	*5.2%*	*19,851*
INTERFUND INSURANCE SERVICES	*15,963*	*17,046*	*17,208*	*1.0%*	*17,724*
INTERFUND REPAIRS & MAINT	*3,273*	*56,131*	*53,511*	*-4.7%*	*53,726*
INTERFUND PAYT FOR SERVICE Subtotal	**40,328**	**94,762**	**91,869**	**-3.1%**	**93,234**
TOTAL EXPENDITURES	**1,390,348**	**1,582,180**	**1,537,745**	**-2.8%**	**1,567,883**

Museum Department Budget Summary - Expenditures (continued)

2nd Quarter Real Estate Excise Tax Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
REPAIRS & MAINTENANCE	*0*	*150,000*	*0*	*-100.0%*	*0*
OTHER SERVICES & CHARGES Subtotal	**0**	**150,000**	**0**	**-100.0%**	**0**
TOTAL EXPENDITURES	**0**	**150,000**	**0**	**-100.0%**	**0**

Museum Department Program Groups

Museum accounting is done within a single group. Revenues by Group represent specific revenue generated by the Museum for the General Fund.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Museum Services	*63,573*	*159,215*	*8,000*	*-95.0%*	*6,000*
Subtotal of Revenues by Group	**63,573**	**159,215**	**8,000**	**-95.0%**	**6,000**

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Museum Services	*1,390,348*	*1,732,180*	*1,537,745*	*-11.2%*	*1,567,883*
TOTAL EXPENDITURES	**1,390,348**	**1,732,180**	**1,537,745**	**-11.2%**	**1,567,883**

Museum 2013 Work Plan

1. Provide 4 major exhibitions plus 4-5 smaller venues in Lightcatcher Building; prepare for Vanishing Ice opening November 1, 2013. (Have received nearly $100,000 in grants for this exhibition).
2. Complete Old City Hall and Syre preliminary new interpretive plan as prerequisite for NEH Planning Grant due January, 2014.
3. Launch new Development initiatives with Foundation for increased individual giving.
4. Plan for art auction 2013 in Old City Hall, Fall, 2013 as major fundraiser for Museum Foundation.
5. Continue to partner with community groups and agencies for increased programs and visitors in Old City Hall. (i.e., the exhibition Vanishing Ice includes some 26 partners for programming and presentations).

Museum 2012 Accomplishments

Completion of five-year strategic plan. In February of 2011, the Museum Foundation contracted with William Cleveland of the Center for the Study of Art and Culture in the Seattle area to work with both the Foundation Board of Trustees and senior museums staff on the creation of the plan. Work ensued for the rest of the year, and in 2012, a final plan was adopted with seven major goals. The plan also functions as a work plan for staff.

Reorganization of museum staff. With the budget cutbacks of recent years, retirements, and job eliminations, a new staff organization has been put into place. The Foundation has strengthened its fundraising function by hiring a development director and new membership coordinator. The Foundation has also taken on the responsibility of hiring an Accounting person, eliminating the need for a city-funded, fulltime Accounting Technician.

Began new "vision" for the future uses of the Old City Hall and Syre Education Center. Funded through private dollars, the Foundation hired a consultant to assist museum staff and key community stakeholders in defining a vision of the upgrade of exhibitions and programs in the two historic buildings. Likewise, a new, Facilities Committee has been appointed by the Foundation Board to work with staff in identifying and upgrading needed estimates for the installation suppression system for both buildings. The intention is to privately raise dollars in 2014 toward that project. New exhibits cannot be installed until the fire suppression system is complete.

Museum Performance/Activity Measures

Museum	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Total Attendance (Thousands)	103.3	104.6	111.7	106.0	103.7	90.7	50.4	70.9	65.0	72.4
Memberships - New	274	276	355	313	322	233	688	998	875	703
Membership Renew als	728	740	753	732	713	604	630	540	970	1024

Attendance numbers through 2008 include the separate children's museum, which is now closed. The new attendance numbers are for the Lightcatcher.

Definition of Terms for Membership #'s:
New: Never been a member before OR return after lapse of 3 months or more OR receive a gift membership.
Renewal: Member has been a member within the last 15 months.
Family memberships are counted as one; actual count of people may be higher.

Museum Foundation Board Mission Statement

In alliance with the City of Bellingham, the Whatcom Museum Foundation provides organizational governance and financial backing for the Whatcom Museum of History and Art in support of the Museum's mission to enhance the quality of life for our community.

Museum Foundation Budget Summary

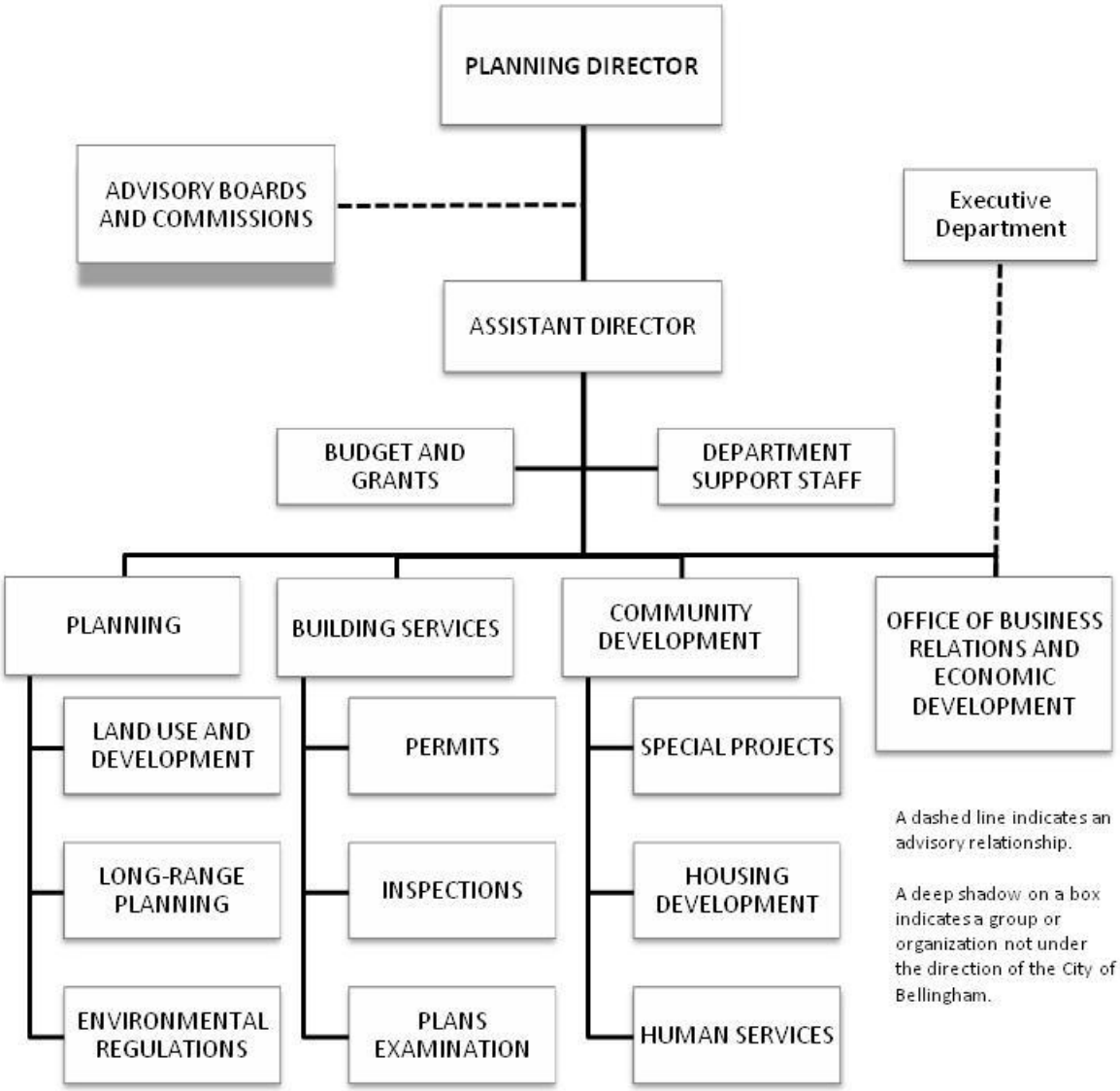
The Museum Foundation provides supplemental funding for areas not covered by City funding including: the Foundation Board, fund-raising, membership development and services, public relations, Children's Museum, and Gift Shop.

This data for the Museum Foundation is provided in order to give a more complete picture of the Museum's operation. The Museum Foundation is a non-profit entity providing services and funding to the museum operations in support of the City's budget. Further information may be found in the Museum's Annual Financial Report.

WHATCOM MUSEUM FOUNDATION BUDGET	2010 Actual	2011 Actual	2012 Budget	2013 Budget
INCOME:				
Grants & Donations	124,983	79,359	144,002	138,500
Special Events & Public Events	156,863	185,495	146,816	136,000
Membership	97,682	124,765	115,342	115,000
Admissions - Whatcom Childrens' Museum	84,695	65,523	63,963	64,000
Shop Sales	67,148	64,338	58,572	58,000
Program Fees, Rentals & Other	77,720	77,665	103,630	128,000
Endowment Support *	-	75,000	78,860	90,000
TOTAL RESOURCES:	**609,091**	**672,145**	**711,185**	**729,500**
EXPENDITURES:				
Salaries, Taxes & Benefits	251,976	302,291	303,260	311,000
Fund Development & Public Relations	83,829	130,822	123,113	95,500
Administration	105,862	92,976	113,158	79,500
Family Interactive Gallery		7,676	9,733	9,200
Exhibitions	60,322	51,637	44,418	147,800
Shop	39,287	30,747	22,950	22,500
Membership	17,348	15,276	19,841	18,000
Archives, Collections, Education & Acquisitions	54,414	53,181	64,296	46,000
TOTAL EXPENDITURES:	**613,038**	**684,606**	**700,769**	**729,500**
NET	**(3,947)**	**(12,461)**	**10,416**	**0**
Museum Foundation Paid Staff FTE's:		4.5	7.3	
Volunteers:		4.5	3.5	

* Note: Increase in Endowment was due to a bequest which was spent on a Library at LCB

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT



Planning and Community Development Department Mission

Planning: Guide community growth and development in a manner that protects environmental resources, promotes distinctive neighborhoods and a healthy downtown and involves citizens in the decisions that affect them.

Building Services: Contribute to a safe, dynamic and livable community by maintaining a Permit Center offering fair, consistent, and timely customer assistance; providing a unified regulatory process; providing efficient, technically competent plan review, permitting and inspection services to ensure that buildings and construction meet adopted City codes and standards.

Community Development: Enhance the quality of life for the citizens of Bellingham by focusing on community identified needs, strategic partnerships and customer service benefiting the public and promoting a prosperous community.

Description of Services

Planning

- Maintain and update Bellingham's Comprehensive Plan and Neighborhood Plans. Community planning documents may be viewed on the web site.
- Carry out development review and process permits consistent with land use, subdivision, and environmental regulations.
- Maintain and update City codes related to land use, development regulation, subdivision regulation, and the environment.
- Develop periodic population, housing and employment projections and maintain land use and natural resource inventories.
- Initiate planning processes in response to emerging community issues.

Building Services

- Assist property owners, designers, and contractors to achieve zoning, municipal code, and building code compliance by providing technically accurate, thorough and timely plan review and construction inspection.
- Provide public information resources such as self-help access to City databases, maps, utility and land use information, code books, technical resource manuals, clear and concise information brochures in standardized format and design.
- Manage the Building Services Fund to link cost recovery to the cost of providing service while ensuring continuity of services.

Community Development

- Plan, procure funding for, and coordinate community planning, capital projects, tourism, arts, economic development, affordable housing and human service initiatives.
- Develop and manage public processes, master planning, and development strategies including public/private partnerships to further downtown and neighborhood revitalization efforts.
- Provide financial support for projects benefiting low/moderate income households and neighborhoods using federal Community Development Block Grant and HOME Investment Partnership grants in accordance with federal regulations.
- Work with a variety of non-profit and for-profit organizations to address broad community needs and goals.

More service and major project information is available on the Department's web page.

Planning and Community Development Department Budget Summary

The General Fund wholly funds the Planning Division and the City Center Development activity, and contributes to the Community Development activity. The Building Services Division is funded entirely from the Development Services Fund. The Community Development Block Grant (CDBG) and HOME Investment Partnership Grant Funds and account for their respective Federal grant programs. The Low Income Housing Levy Fund is new in 2013 to account for a property tax levy and low income housing assistance program approved by Bellingham voters. The Tourism Activities and Facilities program is entirely funded by the Tourism Fund.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*3,030,368*	*2,503,499*	*2,356,234*	*-5.9%*	*2,391,195*
Tourism	*933,354*	*994,815*	*1,208,841*	*21.5%*	*1,210,244*
Low Income Housing	*-*	*-*	*2,883,557*	*--*	*2,969,738*
Community Develop Block Grant	*951,893*	*892,885*	*976,300*	*9.3%*	*976,300*
HOME Investment Partnership Grant	*490,406*	*637,000*	*637,000*	*0.0%*	*637,000*
Development Services	*1,588,789*	*1,794,908*	*2,058,626*	*14.7%*	*2,197,084*
TOTAL ALL SOURCES	**6,994,810**	**6,823,107**	**10,120,558**	**48.3%**	**10,381,561**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*3,443,966*	*3,601,530*	*3,830,953*	*6.4%*	*3,884,062*
Supplies	*31,712*	*46,895*	*57,382*	*22.4%*	*59,105*
Other Services and Charges	*2,725,656*	*2,528,962*	*5,397,130*	*113.4%*	*5,484,198*
Intergovernmental Services	*162,309*	*-*	*5,000*	*--*	*5,000*
Interfund Charges	*541,167*	*533,536*	*607,870*	*13.9%*	*625,412*
Subtotal of Operations	**6,904,810**	**6,710,923**	**9,898,335**	**47.5%**	**10,057,777**
Interfund Transfers	*90,000*	*112,184*	*222,223*	*--*	*323,784*
TOTAL EXPENDITURES	**6,994,810**	**6,823,107**	**10,120,558**	**48.3%**	**10,381,561**

TOTAL PAID STAFF	**37.9**	**36.4**	**37.7**	**3.6%**	**37.7**

Budgeted positions are listed in the personnel section.

Significant Changes In Funding Sources

- Increase of 21.5% in *Tourism* is due to an improvement in the economy and more visitors to Bellingham. This revenue is used to fund competitive grants that promote Bellingham and encourage tourism.
- Voters approved a seven-year $21 million housing levy in November 2012.
- Increase of 14.7% in *Development Services* is due to continued improvement in the building industry and the corresponding increase in zoning and permit fee.

Significant Expenditure Changes

- Increase of 6.4% in *Salaries and Benefits* is the result of a large increase in medical insurance premiums and salary increases for eligible staff.
- Increase of 113.4% in *Other Services and Changes* is made up of $3 million per year in expenditures for housing assistance associated with the Housing Levy

Planning and Community Development Department Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Non Business Licenses & Permits	*745*	*1,571*	*1,571*	*0.0%*	*1,571*
Licenses & Permits Subtotal	**745**	**1,571**	**1,571**	**0.0%**	**1,571**
Direct Federal Grants	*108,994*	*0*	*0*	*0.0%*	*0*
Indirect Federal Grants	*2,309*	*0*	*0*	*0.0%*	*0*
State Grants	*15,000*	*0*	*15,000*	*0.0%*	*0*
Intergovernmental Service Revenues	*3,500*	*0*	*0*	*0.0%*	*0*
ARRA Grants	*308,686*	*0*	*0*	*0.0%*	*0*
Intergovernmental Subtotal	**438,489**	**0**	**15,000**	**0.0%**	**0**
General Government Services	*2,314*	*2,100*	*1,500*	*-28.6%*	*1,545*
Economic Environment Services	*15,642*	*15,000*	*15,000*	*0.0%*	*15,450*
Charges for Services Subtotal	**17,956**	**17,100**	**16,500**	**-3.5%**	**16,995**
Non Court Fines, Forfeitures, Penalties	*2,500*	*0*	*0*	*0.0%*	*0*
Fines & Penalties Subtotal	**2,500**	**0**	**0**	**0.0%**	**0**
Rents, Leases & Concessions	*2,404*	*1,553*	*1,553*	*0.0%*	*1,553*
Other Miscellaneous Revenue	*260*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**2,664**	**1,553**	**1,553**	**0.0%**	**1,553**
TOTAL REVENUES	**462,354**	**20,224**	**34,624**	**71.2%**	**20,119**

Tourism Fund:

For detail on the Tourism Fund see the fund statement in the Fund Budgets section of the document.

Low Income Housing Fund:

For detail on the Low Income Housing Fund see the fund statement in the Fund Budgets section of the document.

Planning and Community Development Department Budget Summary - Revenues

Development Services Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Percent	2014 Budget
Non Business Licenses & Permits	*1,175,670*	*1,121,900*	*1,230,500*	*9.7%*	*1,230,500*
Licenses & Permits Subtotal	**1,175,670**	**1,121,900**	**1,230,500**	**9.7%**	**1,230,500**
General Government Services	*436*	*0*	*0*	*0.0%*	*0*
Public Safety Services	*11,539*	*15,000*	*15,000*	*0.0%*	*15,000*
Economic Environment Services	*717,463*	*656,085*	*740,000*	*12.8%*	*740,000*
Charges for Services Subtotal	**729,438**	**671,085**	**755,000**	**12.5%**	**755,000**
Non Court Fines, Forfeitures, Penalties	*125*	*0*	*0*	*0.0%*	*0*
Fines & Penalties Subtotal	**125**	**0**	**0**	**0.0%**	**0**
Interest & Other Earnings	*13,558*	*11,634*	*14,371*	*23.5%*	*14,371*
Contributions & Donations (Private)	*3,000*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*5,000*	*0*	*129*	*0.0%*	*129*
Miscellaneous Subtotal	**21,558**	**11,634**	**14,500**	**24.6%**	**14,500**
TOTAL REVENUES	**1,926,791**	**1,804,619**	**2,000,000**	**10.8%**	**2,000,000**

Planning and Community Development Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	1,336,345	1,302,466	1,263,431	-3.0%	1,267,012
OVERTIME & HAZARD DUTY	49	2,155	2,155	0.0%	2,193
SALARIES & WAGES Subtotal	**1,336,394**	**1,304,621**	**1,265,586**	**-3.0%**	**1,269,205**
PERSONNEL BENEFITS	519,543	537,940	551,275	2.5%	567,533
PERSONNEL BENEFITS Subtotal	**519,543**	**537,940**	**551,275**	**2.5%**	**567,533**
OFFICE & OPER. SUPPLIES	7,333	11,895	6,100	-48.7%	6,283
FUEL CONSUMED	139	225	0	-100.0%	0
SMALL TOOLS & MINOR EQUIP	5,163	1,200	12,700	958.3%	13,081
SUPPLIES Subtotal	**12,635**	**13,320**	**18,800**	**41.1%**	**19,364**
PROFESSIONAL SERVICES	635,334	420,267	282,835	-32.7%	290,570
COMMUNICATION	52	100	0	-100.0%	0
TRAVEL	863	2,350	6,729	186.3%	6,931
ADVERTISING	5,359	6,000	3,695	-38.4%	3,806
OPERATING RENTALS & LEASES	8,083	13,500	7,000	-48.1%	7,210
UTILITY SERVICE	2,079	2,000	2,200	10.0%	2,266
REPAIRS & MAINTENANCE	5,273	630	1,500	138.1%	1,545
MISCELLANEOUS	148,487	7,320	6,190	-15.4%	6,376
OTHER SERVICES & CHARGES Subtotal	**805,530**	**452,167**	**310,149**	**-31.4%**	**318,704**
INTERGOVERNMENTAL PROF SERVS	157,309	0	0	0.0%	0
INTERFUND SUBSIDIES	0	3,594	0	-100.0%	0
INTERGOVERNMENTAL SERVICES Subtotal	**157,309**	**3,594**	**0**	**-100.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	68,715	47,252	52,841	11.8%	54,427
INTERFUND COMMUNICATIONS	9,355	10,540	11,134	5.6%	11,468
INTERFUND SUPPLIES	88	0	0	0.0%	0
INTERFUND OPERATING RENTALS	58,400	55,832	61,784	10.7%	63,638
INTERFUND INSURANCE SERVICES	61,861	64,892	71,066	9.5%	73,198
INTERFUND REPAIRS & MAINT	538	13,341	13,599	1.9%	13,658
INTERFUND PAYT FOR SERVICE Subtotal	**198,957**	**191,857**	**210,424**	**9.7%**	**216,389**
TOTAL EXPENDITURES	**3,030,368**	**2,503,499**	**2,356,234**	**-5.9%**	**2,391,195**

Tourism Fund

For detail on the Tourism Fund see the fund statement in the Fund Budgets section of the document.

Low Income Housing Fund

For detail on the Low Income Housing Fund see the fund statement in the Fund Budgets section of the document.

Planning and Community Development Department Budget Summary - Expenditures

Community Development Block Grant and HOME Investment Partnership Funds – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*259,165*	*231,648*	*233,207*	*0.7%*	*235,266*
SALARIES & WAGES Subtotal	**259,165**	**231,648**	**233,207**	**0.7%**	**235,266**
PERSONNEL BENEFITS	*89,006*	*106,323*	*114,190*	*7.4%*	*118,249*
PERSONNEL BENEFITS Subtotal	**89,006**	**106,323**	**114,190**	**7.4%**	**118,249**
OFFICE & OPER. SUPPLIES	*484*	*4,825*	*2,925*	*-39.4%*	*3,014*
FUEL CONSUMED	*453*	*250*	*500*	*100.0%*	*515*
SUPPLIES Subtotal	**937**	**5,075**	**3,425**	**-32.5%**	**3,529**
PROFESSIONAL SERVICES	*286,348*	*273,500*	*326,897*	*19.5%*	*315,044*
COMMUNICATION	*119*	*200*	*100*	*-50.0%*	*103*
TRAVEL	*2,120*	*3,925*	*2,800*	*-28.7%*	*2,884*
ADVERTISING	*804*	*3,931*	*1,650*	*-58.0%*	*1,700*
MISCELLANEOUS	*794,741*	*894,388*	*931,031*	*4.1%*	*936,525*
OTHER SERVICES & CHARGES Subtotal	**1,084,132**	**1,175,944**	**1,262,478**	**7.4%**	**1,256,256**
INTERFUND SUBSIDIES	*0*	*1,516*	*0*	*-100.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**0**	**1,516**	**0**	**-100.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*7,430*	*8,023*	*0*	*-100.0%*	*0*
INTERFUND REPAIRS & MAINT	*1,629*	*1,356*	*0*	*-100.0%*	*0*
INTERFUND PAYT FOR SERVICE Subtotal	**9,059**	**9,379**	**0**	**-100.0%**	**0**
TOTAL EXPENDITURES	**1,442,299**	**1,529,885**	**1,613,300**	**5.5%**	**1,613,300**

Planning and Community Development Department Budget Summary - Expenditures

Development Services Fund

Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*881,982*	*992,091*	*1,124,230*	*13.3%*	*1,133,850*
OVERTIME & HAZARD DUTY	*1,493*	*0*	*0*	*0.0%*	*0*
SALARIES & WAGES Subtotal	**883,475**	**992,091**	**1,124,230**	**13.3%**	**1,133,850**
PERSONNEL BENEFITS	*334,624*	*406,229*	*497,436*	*22.5%*	*514,267*
PERSONNEL BENEFITS Subtotal	**334,624**	**406,229**	**497,436**	**22.5%**	**514,267**
OFFICE & OPER. SUPPLIES	*8,839*	*8,200*	*7,250*	*-11.6%*	*7,468*
FUEL CONSUMED	*5,689*	*4,000*	*4,000*	*0.0%*	*4,120*
SMALL TOOLS & MINOR EQUIP	*3,612*	*16,300*	*9,000*	*-44.8%*	*9,270*
SUPPLIES Subtotal	**18,140**	**28,500**	**20,250**	**-28.9%**	**20,858**
PROFESSIONAL SERVICES	*13,909*	*9,000*	*11,000*	*22.2%*	*11,330*
COMMUNICATION	*601*	*600*	*600*	*0.0%*	*618*
TRAVEL	*1,347*	*2,000*	*4,000*	*100.0%*	*4,120*
OPERATING RENTALS & LEASES	*600*	*600*	*600*	*0.0%*	*618*
REPAIRS & MAINTENANCE	*19,945*	*36,500*	*26,500*	*-27.4%*	*27,295*
MISCELLANEOUS	*2,747*	*3,770*	*3,770*	*0.0%*	*3,883*
OTHER SERVICES & CHARGES Subtotal	**39,149**	**52,470**	**46,470**	**-11.4%**	**47,864**
INTERGOVERNMENTAL PROF SERVS	*5,000*	*0*	*5,000*	*0.0%*	*5,000*
INTERFUND SUBSIDIES	*0*	*7,074*	*72,223*	*921.0%*	*173,784*
INTERGOVERNMENTAL SERVICES Subtotal	**5,000**	**7,074**	**77,223**	**991.6%**	**178,784**
INTERFUND PROFESSIONAL SERVICE	*211,319*	*206,580*	*174,910*	*-15.3%*	*180,157*
INTERFUND COMMUNICATIONS	*10,143*	*10,661*	*11,233*	*5.4%*	*11,570*
INTERFUND OPERATING RENTALS	*54,701*	*51,589*	*68,082*	*32.0%*	*70,125*
INTERFUND INSURANCE SERVICES	*14,778*	*16,583*	*17,357*	*4.7%*	*17,878*
INTERFUND REPAIRS & MAINT	*17,460*	*23,131*	*21,435*	*-7.3%*	*21,731*
INTERFUND PAYT FOR SERVICE Subtotal	**308,401**	**308,544**	**293,017**	**-5.0%**	**301,461**
TOTAL EXPENDITURES	**1,588,789**	**1,794,908**	**2,058,626**	**14.7%**	**2,197,084**

Planning and Community Development Department Program Groups

Department Revenues and Reserves groups account for revenues and fund reserves specific to the department but shared between the programs within the department.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Planning Services	*442,505*	*18,671*	*18,071*	*-3.2%*	*18,566*
Building Services	*1,926,791*	*1,804,619*	*2,000,000*	*10.8%*	*2,000,000*
Community Development	*1,484,743*	*1,529,885*	*4,628,300*	*202.5%*	*4,613,300*
City Center Development	*2,404*	*1,553*	*1,553*	*0.0%*	*1,553*
Tourism Activities and Facilities	*976,132*	*951,864*	*1,103,521*	*15.9%*	*1,155,521*
Subtotal of Revenues by Group	**4,832,575**	**4,306,592**	**7,751,445**	**80.0%**	**7,788,940**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Planning Services	*2,178,468*	*1,643,957*	*1,816,372*	*10.5%*	*1,840,764*
Building Services	*1,588,789*	*1,794,908*	*2,058,626*	*14.7%*	*2,197,084*
Community Development	*2,067,975*	*2,185,585*	*5,009,519*	*129.2%*	*5,106,203*
City Center Development	*226,224*	*203,842*	*27,200*	*-86.7%*	*27,266*
Tourism Activities and Facilities	*933,354*	*994,815*	*1,208,841*	*21.5%*	*1,210,244*
TOTAL EXPENDITURES	**6,994,810**	**6,823,107**	**10,120,558**	**48.3%**	**10,381,561**

Group Descriptions

The Planning Services Group guides community growth and development while protecting environmental resources and promoting neighborhoods and a healthy downtown.

The Building Services Group oversees rules and zoning that apply to your property, land use or building permits, and building codes enforced by the City of Bellingham.

The Community Development Group coordinates and implements community planning, capital projects, tourism, arts, economic development, affordable housing and human service initiatives. *This includes the new Housing Levy (2013-2019).

The City Center Development Group fosters vibrant downtown and other commercial districts and funds delivery of economic development services.

The Tourism Activities and Facilities Group uses revenue from Hotel/Motel taxes to support local tourism events, facilities and agencies.

Planning and Community Development Department 2013 Work Plan

1. Comprehensive Plan Update 2016 - Phase I
2. Economic Development Chapter
3. Urban Village / Neighborhood Planning – Waterfront, Downtown, Fairhaven Appeal, Whatcom Falls NPA, Sunnyland NPA, King Mountain Rezone
4. Development Code Amendments – Infill Toolkit, SEPA Thresholds, Northern Neighborhood Clean Up, Lake Whatcom, Pipeline Safety Ordinance, Code Publishing Clean Up
5. UGA Tasks – Annexations (Pacific Highway, Bennett/Bakerview, Meridian/Kline/Kelly), ILA Implementation (Rights to Farm and Practice Forestry / City Development Standards in UGA)
6. Permit Software Replacement Project – Phase I (Work Flows, Business Needs, Hansen, RFP)
7. Performance Analysis of Development Permit Process
8. Home Fund Administration

Planning and Community Development Department 2012 Accomplishments

1. Adoption of the Fairhaven Neighborhood and Urban Village Plan with updated development codes and design guidelines.
2. Adoption of a new Inter-Local Agreement for planning with Whatcom County.
3. Adoption of the 2013-2017 Consolidated Plan as well as the 2013 Action Plan as required by HUD.

Planning and Community Development Performance/Activity Measures

Planning Services Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
SELECTED PERMIT APPLICATIONS									
Subdivision/Short Plats	47	99	61	40	31	37	25	36	32
New Lots Created	123	130	284	231	81	72	72	26	79
SEPA Determination	106	105	54	48	45	53	43	46	39
Critical Areas	21	40	10	10	26	55	55	54	61
Clearing/Grading	36	25	23	11	15	23	8	25	16
Shoreline	7	11	9	12	22	30	44	37	23
Planned Development	35	27	17	13	11	6	13	15	7
Conditional Use	17	13	13	14	7	6	4	9	8

Prior budget document publications have been re-categorized and corrected.

Building Services Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Plans Reviewed	1,145	2,146	2,123	1,738	1,553	2,070	1,393	1,506	1,792
% of permits completed within specified cycle time						92%	82%	82%	94%
Permits Issued									
Building	1,166	1,140	626	946	776	668	752	675	702
Total Permits, All Types	4,770	4,846	4,198	4,372	3,681	3,111	3,472	3,615	3,602
Customers visiting counter				12,643	10,852	10,145	9,718	10,970	10,802

More detailed permit activity is available on the web site.

Results of the Permit Center's program of periodic customer satisfaction surveys are available on the web site.

Community Development Division	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Low-income housing units	-	-	111	51	45	54	4	77	-
Homes rehabilitated that are owned by low/moderate income households	18	12	11	11	20	17	16	15	13
Rent assistance to homeless families	17	15	20	21	15	22	19	21	18
First-time homebuyers assisted	5	14	9	6	23	12	5	5	8
Arts projects completed	n/a	-	3	5	2	2	3	3	5

Much of the Community Development Division's work is funded through Federal grant programs. Only a few highlights are presented in the table above. Goals, work plans and accomplishments for these programs are in the Consolidated Plan, which is available on line. The annual performance report, or CAPER, for the grant programs is on the same page.

HEARING EXAMINER

Hearing Examiner Mission

To provide fair and impartial quasi-judicial proceedings in which the public is encouraged to participate.

Description of Services

- Hear and decide quasi-judicial land use applications and administrative appeals.
- Provide recommendations to the City Council regarding land use and procedural codes.
- Assist the Municipal Court with judicial responsibilities.
- Provide high quality quasi-judicial service.
- Issue decisions in accordance with City ordinances that are consistent with officially adopted City policies, goals, and objectives.

For more information visit the Hearing Examiner's web page.

Hearing Examiner Department Budget Summary

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*190,237*	*206,254*	*213,530*	*3.5%*	*215,311*
TOTAL ALL SOURCES	**190,237**	**206,254**	**213,530**	**3.5%**	**215,311**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*182,338*	*192,785*	*200,940*	*4.2%*	*202,355*
Supplies	*527*	*4,610*	*3,610*	*-21.7%*	*3,719*
Other Services and Charges	*4,715*	*5,705*	*5,630*	*-1.3%*	*5,800*
Interfund Charges	*2,657*	*3,154*	*3,350*	*6.2%*	*3,437*
TOTAL EXPENDITURES	**190,237**	**206,254**	**213,530**	**3.5%**	**215,311**

TOTAL PAID STAFF	**1.5**	**1.5**	**1.5**	**0.0%**	**1.5**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 3.5% is the result of a large increase in medical insurance premiums and salary increases for eligible staff.
- Decrease in *Supplies* is due to replacing computer equipment in 2012.

Hearing Examiner Department Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

General Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Economic Environment Services	*20,989*	*30,000*	*20,000*	*-33.3%*	*20,600*
Charges for Services Subtotal	**20,989**	**30,000**	**20,000**	**-33.3%**	**20,600**
TOTAL REVENUES	**20,989**	**30,000**	**20,000**	**-33.3%**	**20,600**

Hearing Examiner Department Budget Summary - Expenditures

General Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*138,332*	*141,182*	*145,477*	*3.0%*	*145,477*
SALARIES & WAGES Subtotal	**138,332**	**141,182**	**145,477**	**3.0%**	**145,477**
PERSONNEL BENEFITS	*44,006*	*51,603*	*55,463*	*7.5%*	*56,878*
PERSONNEL BENEFITS Subtotal	**44,006**	**51,603**	**55,463**	**7.5%**	**56,878**
OFFICE & OPER. SUPPLIES	*527*	*1,150*	*1,150*	*0.0%*	*1,185*
SMALL TOOLS & MINOR EQUIP	*0*	*3,460*	*2,460*	*-28.9%*	*2,534*
SUPPLIES Subtotal	**527**	**4,610**	**3,610**	**-21.7%**	**3,719**
PROFESSIONAL SERVICES	*0*	*75*	*0*	*-100.0%*	*0*
COMMUNICATION	*119*	*140*	*140*	*0.0%*	*144*
TRAVEL	*475*	*900*	*900*	*0.0%*	*927*
ADVERTISING	*3,191*	*3,190*	*3,190*	*0.0%*	*3,286*
MISCELLANEOUS	*930*	*1,400*	*1,400*	*0.0%*	*1,443*
OTHER SERVICES & CHARGES Subtotal	**4,715**	**5,705**	**5,630**	**-1.3%**	**5,800**
INTERFUND COMMUNICATIONS	*285*	*291*	*328*	*12.7%*	*338*
INTERFUND OPERATING RENTALS	*1,857*	*1,775*	*1,968*	*10.9%*	*2,027*
INTERFUND INSURANCE SERVICES	*515*	*592*	*599*	*1.2%*	*617*
INTERFUND REPAIRS & MAINT	*0*	*496*	*455*	*-8.3%*	*455*
INTERFUND PAYT FOR SERVICE Subtotal	**2,657**	**3,154**	**3,350**	**6.2%**	**3,437**
TOTAL EXPENDITURES	**190,237**	**206,254**	**213,530**	**3.5%**	**215,311**

Hearing Examiner Department Program Groups

Hearing Examiner accounting is done within a single group. Revenues by Group represent specific revenue generated by the Hearing Examiner's Office for the General Fund.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Hearing Examiner	*20,989*	*30,000*	*20,000*	*-33.3%*	*20,600*
Subtotal of Revenues by Group	**20,989**	**30,000**	**20,000**	**-33.3%**	**20,600**

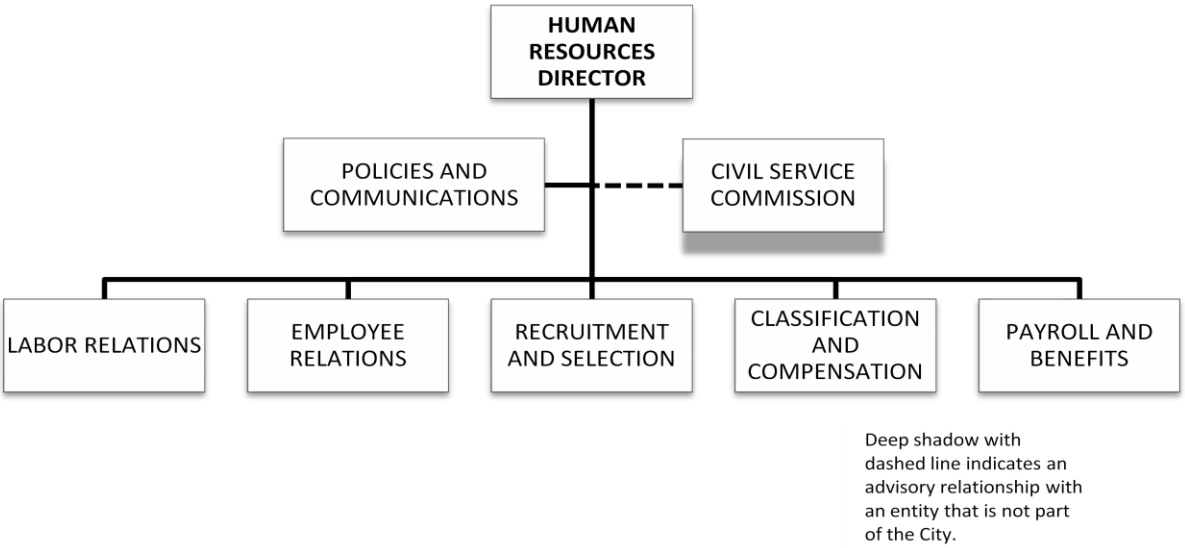
Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Hearing Examiner	*190,237*	*206,254*	*213,530*	*3.5%*	*215,311*
TOTAL EXPENDITURES	**190,237**	**206,254**	**213,530**	**3.5%**	**215,311**

Hearing Examiner Department Performance/Activity Measures

Hearing Examiner	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Benchmark or Target
Cases heard	76	55	54	33	32	24	34	26	
% of issuances of decision occurring within 15 days from the close of the record for a public hearing	80.3%	80.0%	87.0%	96.9%	96.7%	95.7%	85.3%	95.7%	85%
Average days to issue a decision		13.80	10.98	10.48	9.27	12.08	12.03	12.34	<15
Semi-annual reports to Council by: February 15th	yes	yes	yes	yes	yes	yes	*no		yes
August 15th	yes	yes	yes	yes	no	no	*no		yes
**Annual Reports for 2010 given in March and for 2011 to-date given in December*									

"Close of the record" includes time extended for submission of exhibits and briefs. Often the public hearing may be on one day, but the record will be left open for specific submissions and doesn't formally close until those are received.

HUMAN RESOURCES DEPARTMENT



Department Mission

The most important factor in providing quality City service is the caliber and composition of the City's workforce. We partner with departments to recruit and retain a workforce capable of performing the City's work; and to develop a safe, satisfying, motivating work environment, and a cost-effective financially sustainable labor force.

Description of Services

The Human Resources (HR) Department supports the mission of the City through employees and personnel programs.
We are:

- Business partners with client work groups.
- Subject matter experts.

We design and administer:

- Total compensation programs (wages and benefits).
- Performance programs (selection, training, performance management).
- Systems (payroll, Human Resources Information System, Civil Service).
- Policies and compliance programs.

We ensure that the taxpayer receives value for labor dollars.
We advocate for all employees.

For more information, visit the HR Department's services web page.

Human Resources Department Budget Summary

The Human Resources (HR) Department is largely operated by the General Fund. The department manages internal service funds for Unemployment, Workers' Compensation, and Health Benefits; and two pension and benefit trust funds, in order to provide citywide employee benefit programs.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*1,011,795*	*1,198,892*	*1,146,847*	*-4.3%*	*1,163,399*
Unemployment Compensation	*192,638*	*247,257*	*185,604*	*-24.9%*	*186,066*
Workers Comp Self-Insurance	*528,896*	*686,912*	*715,205*	*4.1%*	*777,120*
Health Benefits	*11,651,967*	*12,965,698*	*13,671,505*	*5.4%*	*15,506,447*
Firefighter Pension and Benefit	*1,975,100*	*2,360,437*	*2,410,076*	*2.1%*	*2,651,518*
Police Pension and Benefit	*1,065,620*	*1,335,872*	*1,353,221*	*1.3%*	*1,495,059*
TOTAL ALL SOURCES	**16,426,016**	**18,795,068**	**19,482,458**	**3.7%**	**21,779,609**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*3,870,017*	*4,567,991*	*4,685,071*	*2.6%*	*5,038,295*
Supplies	*105,711*	*158,698*	*171,373*	*8.0%*	*176,517*
Other Services and Charges	*12,109,190*	*13,621,627*	*14,169,194*	*4.0%*	*16,097,019*
Intergovernmental Services	*44,811*	*104,300*	*104,300*	*0.0%*	*104,300*
Interfund Charges	*296,287*	*340,571*	*342,820*	*0.7%*	*352,892*
Subtotal of Operations	**16,426,016**	**18,793,187**	**19,472,758**	**3.6%**	**21,769,023**
Interfund Transfers	*-*	*1,881*	*9,700*	*415.7%*	*10,586*
TOTAL EXPENDITURES	**16,426,016**	**18,795,068**	**19,482,458**	**3.7%**	**21,779,609**

TOTAL PAID STAFF	**12.0**	**13.2**	**13.0**	**-1.5%**	**13.0**

Budgeted positions are listed in the personnel section.

Breakdown of Salaries and Benefits Expenditure Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
City-wide Cost	*2,818,543*	*3,353,880*	*3,465,480*	*3.3%*	*3,807,688*
Human Resources Department	*1,051,474*	*1,214,111*	*1,219,591*	*0.5%*	*1,230,607*
Salaries and Benefits Total	**3,870,017**	**4,567,991**	**4,685,071**	**2.6%**	**5,038,295**

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

Significant Expenditure Changes

- Increase in *Supplies* of 8% is the result of replacing exercise equipment as part of the citywide Wellness Program.
- Increase in *Interfund Transfers* is Human Resources portion of citywide hardware and software projects.

Human Resources Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General Government Services	*1,440*	*2,360*	*2,360*	*0.0%*	*2,431*
Internal Svc Fund Sales & Services	*668,417*	*653,217*	*551,840*	*-15.5%*	*573,914*
Charges for Services Subtotal	**669,857**	**655,577**	**554,200**	**-15.5%**	**576,345**
Other Miscellaneous Revenue	*71*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**71**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**669,928**	**655,577**	**554,200**	**-15.5%**	**576,345**

Unemployment, Workers' Compensation, and Health Benefits Funds – In Aggregate

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Interest & Other Earnings	*29,927*	*26,223*	*24,044*	*-8.3%*	*24,044*
Contributions & Donations (Private)	*8,814*	*2,000*	*2,000*	*0.0%*	*2,000*
OMR Contributions from Employees	*12,417,074*	*13,013,800*	*14,204,040*	*9.1%*	*15,349,327*
Miscellaneous Subtotal	**12,455,815**	**13,042,023**	**14,230,084**	**9.1%**	**15,375,371**
TOTAL REVENUES	**12,455,815**	**13,042,023**	**14,230,084**	**9.1%**	**15,375,371**

Uniformed Pension and Benefits – In Aggregate

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Property Taxes	*1,890,216*	*1,870,560*	*1,840,560*	*-1.6%*	*1,858,965*
Taxes Subtotal	**1,890,216**	**1,870,560**	**1,840,560**	**-1.6%**	**1,858,965**
State Entitlements, Impact Payments	*126,552*	*115,000*	*115,000*	*0.0%*	*115,000*
Intergovernmental Subtotal	**126,552**	**115,000**	**115,000**	**0.0%**	**115,000**
Interest & Other Earnings	*101,112*	*108,420*	*107,513*	*-0.8%*	*107,513*
Interfund/Interdept Misc Revenues	*1,148,356*	*1,724,940*	*1,415,701*	*-17.9%*	*1,513,370*
Other Miscellaneous Revenue	*16,708*	*15,000*	*15,000*	*0.0%*	*15,000*
Miscellaneous Subtotal	**1,266,176**	**1,848,360**	**1,538,214**	**-16.8%**	**1,635,883**
Interfund Loan Receipts	*190,168*	*202,670*	*222,864*	*10.0%*	*225,196*
Non Revenues Subtotal	**190,168**	**202,670**	**222,864**	**10.0%**	**225,196**
TOTAL REVENUES	**3,473,112**	**4,036,590**	**3,716,638**	**-7.9%**	**3,835,044**

Human Resources Department Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*552,429*	*585,861*	*577,061*	*-1.5%*	*577,061*
OVERTIME & HAZARD DUTY	*28*	*600*	*600*	*0.0%*	*600*
SALARIES & WAGES Subtotal	**552,457**	**586,461**	**577,661**	**-1.5%**	**577,661**
PERSONNEL BENEFITS	*222,382*	*257,402*	*269,666*	*4.8%*	*277,529*
PERSONNEL BENEFITS Subtotal	**222,382**	**257,402**	**269,666**	**4.8%**	**277,529**
OFFICE & OPER. SUPPLIES	*14,947*	*25,425*	*20,700*	*-18.6%*	*21,321*
SMALL TOOLS & MINOR EQUIP	*6,902*	*5,598*	*7,698*	*37.5%*	*7,929*
SUPPLIES Subtotal	**21,849**	**31,023**	**28,398**	**-8.5%**	**29,250**
PROFESSIONAL SERVICES	*86,201*	*175,784*	*118,784*	*-32.4%*	*122,348*
COMMUNICATION	*99*	*200*	*200*	*0.0%*	*206*
TRAVEL	*5,939*	*10,500*	*9,500*	*-9.5%*	*9,785*
ADVERTISING	*13,028*	*20,000*	*19,000*	*-5.0%*	*19,570*
OPERATING RENTALS & LEASES	*414*	*600*	*600*	*0.0%*	*618*
REPAIRS & MAINTENANCE	*2,035*	*4,100*	*14,600*	*256.1%*	*15,038*
MISCELLANEOUS	*51,677*	*54,900*	*51,200*	*-6.7%*	*52,736*
OTHER SERVICES & CHARGES Subtotal	**159,393**	**266,084**	**213,884**	**-19.6%**	**220,301**
INTERGOVERNMENTAL PROF SERVS	*2,933*	*3,600*	*3,600*	*0.0%*	*3,600*
INTERGOVERNMENTAL SERVICES Subtotal	**2,933**	**3,600**	**3,600**	**0.0%**	**3,600**
INTERFUND PROFESSIONAL SERVICE	*4,852*	*3,701*	*3,330*	*-10.0%*	*3,430*
INTERFUND COMMUNICATIONS	*5,303*	*5,815*	*5,655*	*-2.8%*	*5,824*
INTERFUND SUPPLIES	*0*	*100*	*100*	*0.0%*	*103*
INTERFUND OPERATING RENTALS	*28,656*	*27,392*	*30,368*	*10.9%*	*31,279*
INTERFUND INSURANCE SERVICES	*13,970*	*10,468*	*7,908*	*-24.5%*	*8,145*
INTERFUND REPAIRS & MAINT	*0*	*6,846*	*6,277*	*-8.3%*	*6,277*
INTERFUND PAYT FOR SERVICE Subtotal	**52,781**	**54,322**	**53,638**	**-1.3%**	**55,058**
TOTAL EXPENDITURES	**1,011,795**	**1,198,892**	**1,146,847**	**-4.3%**	**1,163,399**

Human Resources Department Budget Summary – Expenditures (continued)

Unemployment, Workers' Compensation, and Health Benefits Funds – In Aggregate

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*399,342*	*404,745*	*541,682*	*33.8%*	*541,682*
OVERTIME & HAZARD DUTY	*8*	*0*	*0*	*0.0%*	*0*
SALARIES & WAGES Subtotal	**399,350**	**404,745**	**541,682**	**33.8%**	**541,682**
PERSONNEL BENEFITS	*247,010*	*326,641*	*276,720*	*-15.3%*	*279,873*
PERSONNEL BENEFITS Subtotal	**247,010**	**326,641**	**276,720**	**-15.3%**	**279,873**
OFFICE & OPER. SUPPLIES	*16,946*	*24,825*	*6,025*	*-75.7%*	*6,207*
SMALL TOOLS & MINOR EQUIP	*6,024*	*2,650*	*34,650*	*1207.5%*	*35,690*
SUPPLIES Subtotal	**22,970**	**27,475**	**40,675**	**48.0%**	**41,897**
PROFESSIONAL SERVICES	*11,396,784*	*12,717,500*	*13,270,900*	*4.4%*	*15,150,143*
TRAVEL	*1,199*	*4,450*	*3,350*	*-24.7%*	*3,451*
OPERATING RENTALS & LEASES	*0*	*0*	*2,500*	*0.0%*	*2,575*
INSURANCE	*40,936*	*49,500*	*54,000*	*9.1%*	*58,500*
REPAIRS & MAINTENANCE	*0*	*1,200*	*2,200*	*83.3%*	*2,266*
MISCELLANEOUS	*54,469*	*59,793*	*60,950*	*1.9%*	*62,779*
OTHER SERVICES & CHARGES Subtotal	**11,493,388**	**12,832,443**	**13,393,900**	**4.4%**	**15,279,714**
INTERGOVERNMENTAL PROF SERVS	*41,178*	*100,000*	*100,000*	*0.0%*	*100,000*
EXTERNAL TAXES & OPER ASSESS	*700*	*700*	*700*	*0.0%*	*700*
INTERFUND SUBSIDIES	*0*	*1,881*	*9,700*	*415.7%*	*10,586*
INTERGOVERNMENTAL SERVICES Subtotal	**41,878**	**102,581**	**110,400**	**7.6%**	**111,286**
INTERFUND PROFESSIONAL SERVICE	*157,551*	*193,019*	*195,786*	*1.4%*	*201,660*
INTERFUND COMMUNICATIONS	*1,409*	*1,857*	*1,417*	*-23.7%*	*1,460*
INTERFUND SUPPLIES	*0*	*825*	*454*	*-45.0%*	*468*
INTERFUND OPERATING RENTALS	*9,945*	*9,372*	*10,447*	*11.5%*	*10,760*
INTERFUND REPAIRS & MAINT	*0*	*909*	*833*	*-8.4%*	*833*
INTERFUND PAYT FOR SERVICE Subtotal	**168,905**	**205,982**	**208,937**	**1.4%**	**215,181**
TOTAL EXPENDITURES	**12,373,501**	**13,899,867**	**14,572,314**	**4.8%**	**16,469,633**

Human Resources Department Budget Summary – Expenditures (continued)

Uniformed Pension and Benefits – In Aggregate

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
PENSION & DISABILITY PAY	*2,448,818*	*2,992,742*	*3,019,342*	*0.9%*	*3,361,550*
PERSONNEL BENEFITS Subtotal	**2,448,818**	**2,992,742**	**3,019,342**	**0.9%**	**3,361,550**
OFFICE & OPER. SUPPLIES	*43,960*	*70,200*	*72,300*	*3.0%*	*74,470*
SMALL TOOLS & MINOR EQUIP	*16,932*	*30,000*	*30,000*	*0.0%*	*30,900*
SUPPLIES Subtotal	**60,892**	**100,200**	**102,300**	**2.1%**	**105,370**
PROFESSIONAL SERVICES	*450,711*	*512,500*	*550,810*	*7.5%*	*586,085*
TRAVEL	*4,047*	*7,300*	*7,300*	*0.0%*	*7,520*
MISCELLANEOUS	*1,651*	*3,300*	*3,300*	*0.0%*	*3,399*
OTHER SERVICES & CHARGES Subtotal	**456,409**	**523,100**	**561,410**	**7.3%**	**597,004**
INTERFUND PROFESSIONAL SERVICE	*74,601*	*80,267*	*80,245*	*0.0%*	*82,653*
INTERFUND PAYT FOR SERVICE Subtotal	**74,601**	**80,267**	**80,245**	**0.0%**	**82,653**
TOTAL EXPENDITURES	**3,040,720**	**3,696,309**	**3,763,297**	**1.8%**	**4,146,577**

Human Resources Department Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Human Resources Svcs and Admin	*669,928*	*655,577*	*554,200*	*-15.5%*	*576,345*
Unemployment Benefits Services	*156,268*	*124,957*	*124,484*	*-0.4%*	*124,484*
Workers Comp Benefits Services	*556,646*	*508,714*	*576,078*	*13.2%*	*650,408*
Health Benefits Services	*11,742,901*	*12,408,352*	*13,529,522*	*9.0%*	*14,600,479*
Pension Benefits Services	*3,473,112*	*4,036,590*	*3,716,638*	*-7.9%*	*3,835,044*
Subtotal of Revenues by Group	**16,598,855**	**17,734,190**	**18,500,922**	**4.3%**	**19,786,760**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Human Resources Svcs and Admin	*1,011,795*	*1,198,892*	*1,146,847*	*-4.3%*	*1,163,399*
Unemployment Benefits Services	*192,638*	*247,257*	*185,604*	*-24.9%*	*186,066*
Workers Comp Benefits Services	*528,896*	*686,912*	*715,205*	*4.1%*	*777,120*
Health Benefits Services	*11,651,967*	*12,965,698*	*13,671,505*	*5.4%*	*15,506,447*
Pension Benefits Services	*3,040,720*	*3,696,309*	*3,763,297*	*1.8%*	*4,146,577*
TOTAL EXPENDITURES	**16,426,016**	**18,795,068**	**19,482,458**	**3.7%**	**21,779,609**

Group Descriptions

The Human Resources Services and Administration group provides management of the department; develops and provides personnel services to City departments in the areas of compensation, benefits, employee wellness, labor relations, recruitment, selection, performance management, and employment policies and regulations; coordinates training and development opportunities for city staff; processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees; and provides benefits access for employees, retirees, and their families.

The Unemployment Benefits Service group manages the internal service fund and provides unemployment insurance benefits for all city employees.

The Workers' Compensation Benefits Services group manages the internal service fund and provides workers' compensation coverage for all city employees.

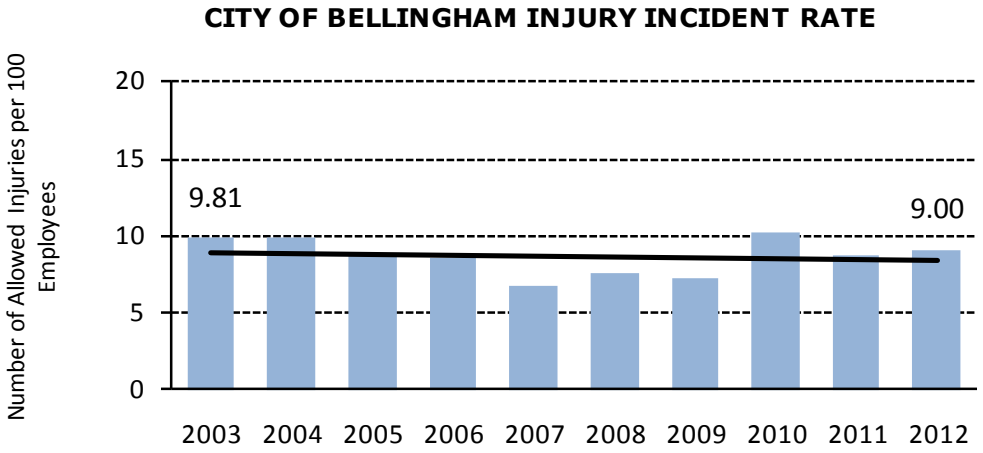
Human Resources Department 2013 Work Plan

1. Negotiations, negotiations, negotiations… We will bargain 7 of 9 Collective Bargaining Agreements in 2013.
2. Conduct due diligence study regarding: alternative health insurance plan vendor and/or self-insurance.
3. Implement IT projects to streamline significant HR processes and free staff time for supporting full-time negotiations in the second half of the year.
4. Continue planning for payroll continuity/disaster recovery - multi-year project.

Human Resources Department 2012 Accomplishments

1. Negotiated collective bargaining agreements with the Police Guild, Fire Dispatchers and AFSCME 114 that achieved more sustainable employer costs for health benefits.
2. Partner with ITSD to implement two modules for HRIS: the recruitment / selections module and a new tax module.
3. WellCity standards met and application for 2012 WellCity Award submitted.

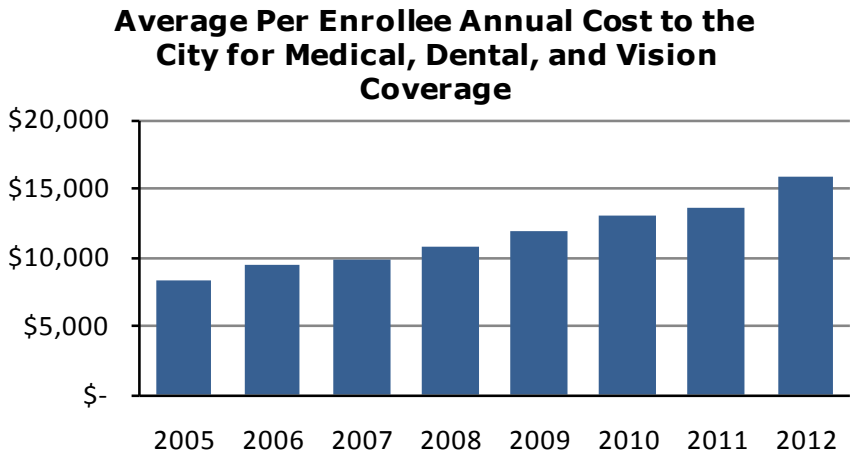
Human Resources Department Performance/Activity Measures



HR Benefits Groups	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Total Benefit Costs as % Compared to Base Wage	28.46%	30.18%	31.90%	33.79%	36.17%	37.73%	40.20%	34.16%	36.29%	38.22%

HR Services Group	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Turnover Rate	new		7.10%	6.25%	7.25%	5.92%	8.61%	7.30%	5.55%	4.44%
Citywide Overtime Costs as % Compared to Base Wage	3.31%	3.76%	5.04%	5.57%	5.23%	4.38%	4.13%	3.35%	2.82%	2.43%

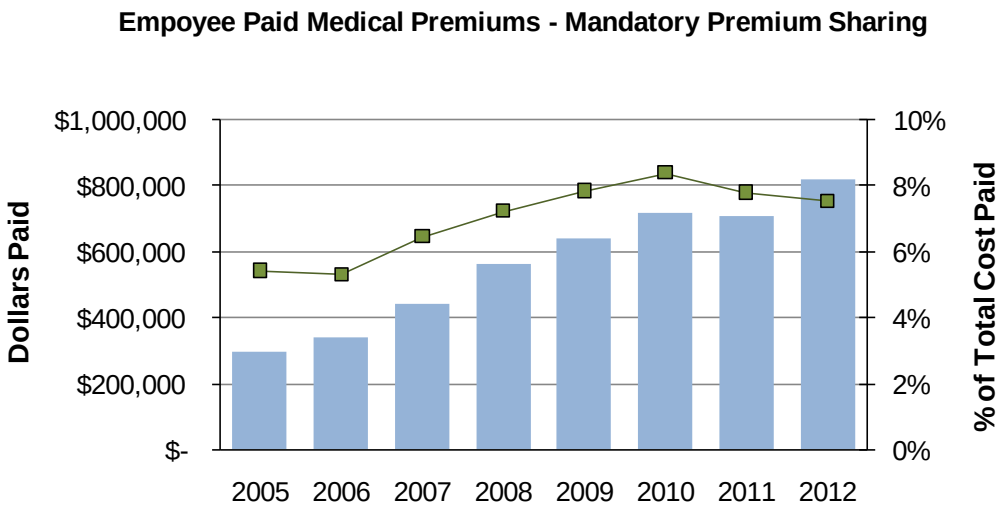
Human Resources Department Performance/Activity Measures (continued)

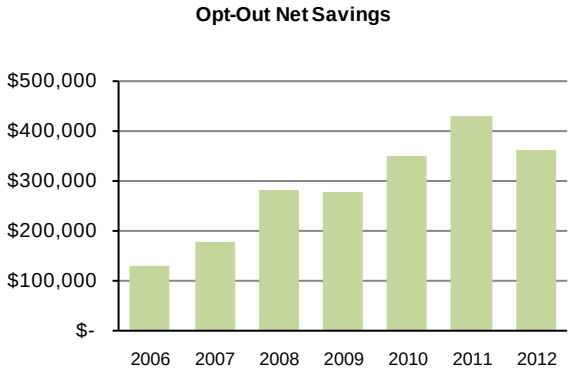


The cost per enrollee for health insurance coverage is rapidly rising. This graph represents only the City's cost.

The City has implemented two programs to help offset the rising cost of medical benefits.

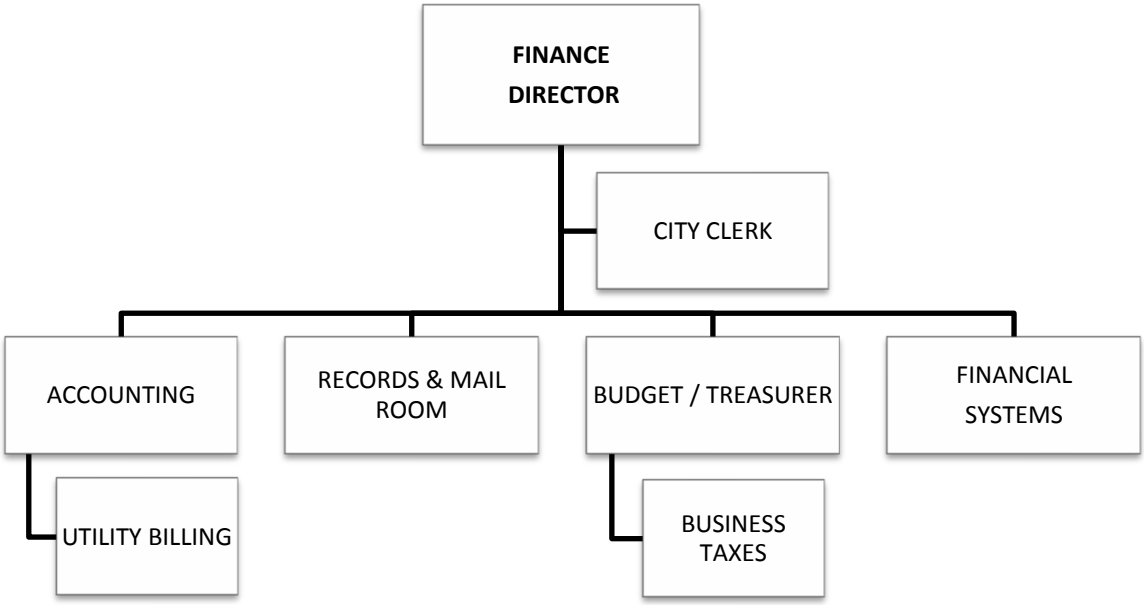
Beginning in 2004, employees are required to pay a portion of their medical premiums.





Beginning in 2005, employees that have medical coverage from another source have the option of receiving a cash payment to opt out of receiving coverage from the City. The net premium saving is premium cost saving less opt out payments.

FINANCE DEPARTMENT



Department Mission

Provide excellent customer service to the public and financial stewardship of the City's resources. Provide professional records management, internal mail, financial and accounting services to City departments.

As City Clerk, facilitate communication and information sharing between the City and its citizens, including citizen access to public records.

Description of Services

The Finance Department provides financial services to citizens and City departments including: utility billing and collection, accounts payable, fund accounting, internal financial controls, budgeting and financial reporting. Other support services provided include internal mail service and records management. City Clerk responsibilities include maintaining the record of City Council actions and proceedings and maintaining the original public instruments (contracts, deeds, etc.) to which the City is a party. Treasurer responsibilities include managing the City's debt and investments.

For more information, visit the Finance Department's services web page.

Finance Department Budget Summary

Finance Department operations are funded from the General Fund. Revenues are collected from all city departments based on an internal cost allocation methodology. Other funds listed are debt service funds administered by the Finance Department.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*2,100,080*	*2,223,790*	*2,329,067*	*4.7%*	*2,356,496*
2001 Fire UTGO Bond	*349,740*	*-*	*-*	*--*	*-*
Refunding GO Bonds 1996	*346,180*	*343,788*	*-*	*-100.0%*	*-*
Sportsplex Acquistion Debt	*271,208*	*272,433*	*273,062*	*0.2%*	*273,338*
2004 PFD/Civic Field LTGO	*1,321,638*	*1,349,413*	*1,384,568*	*2.6%*	*1,427,505*
Drake Note	*17,964*	*17,964*	*17,964*	*0.0%*	*17,964*
PW Trust Loan-Str Overlay	*167,411*	*166,622*	*165,832*	*-0.5%*	*165,043*
#1106 Bakerview Rd	*150,500*	*-*	*-*	*--*	*-*
TOTAL ALL SOURCES	**4,724,721**	**4,374,010**	**4,170,493**	**-4.7%**	**4,240,346**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*1,654,483*	*1,735,463*	*1,820,279*	*4.9%*	*1,832,789*
Supplies	*19,450*	*51,750*	*46,650*	*-9.9%*	*48,051*
Other Services and Charges	*203,827*	*209,650*	*224,400*	*7.0%*	*231,136*
Intergovernmental Services	*115,582*	*114,782*	*120,000*	*4.5%*	*123,600*
Interfund Charges	*106,738*	*112,145*	*117,738*	*5.0%*	*120,920*
Subtotal of Operations	**2,100,080**	**2,223,790**	**2,329,067**	**4.7%**	**2,356,496**
Debt Service	*2,624,641*	*2,150,220*	*1,841,426*	*-14.4%*	*1,883,850*
TOTAL EXPENDITURES	**4,724,721**	**4,374,010**	**4,170,493**	**-4.7%**	**4,240,346**

TOTAL PAID STAFF	**20.4**	**20.8**	**20.6**	**-1.0%**	**20.5**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Decrease in *Supplies* of -9.9% is due to the completion of computer hardware and software replacements in 2012.
- Increase in *Other Services and Changes* of 7% is due to increases in software maintenance contract increases.
- Decrease in *Debt Service* of -14.4% is for the completion of payment of the 2001 General Obligation Bonds that were used to construct the Deemer Road Fire Station.

Finance Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Intergovernmental Service Revenues	*12,166*	*0*	*0*	*0.0%*	*0*
Intergovernmental Subtotal	**12,166**	**0**	**0**	**0.0%**	**0**
Internal Svc Fund Sales & Services	*1,833,055*	*1,704,107*	*1,719,021*	*0.9%*	*1,787,781*
Charges for Services Subtotal	**1,833,055**	**1,704,107**	**1,719,021**	**0.9%**	**1,787,781**
Other Miscellaneous Revenue	*5,617*	*3,000*	*3,000*	*0.0%*	*3,000*
Miscellaneous Subtotal	**5,617**	**3,000**	**3,000**	**0.0%**	**3,000**
TOTAL REVENUES	**1,850,838**	**1,707,107**	**1,722,021**	**0.9%**	**1,790,781**

Debt Service Funds – In Aggregate

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Property Taxes	*258,226*	*0*	*0*	*0.0%*	*0*
Taxes Subtotal	**258,226**	**0**	**0**	**0.0%**	**0**
Interlocal Grants, Entitlements	*240,184*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*0*	*646,011*	*662,729*	*2.6%*	*681,854*
Intergovernmental Subtotal	**240,184**	**646,011**	**662,729**	**2.6%**	**681,854**
Internal Svc Fund Sales & Services	*35,328*	*0*	*387,655*	*0.0%*	*387,655*
Charges for Services Subtotal	**35,328**	**0**	**387,655**	**0.0%**	**387,655**
Interest & Other Earnings	*448,004*	*5,440*	*16,492*	*203.2%*	*16,492*
Rents, Leases & Concessions	*270,507*	*272,006*	*277,471*	*2.0%*	*278,149*
Special Assessments	*197,986*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**916,497**	**277,446**	**293,963**	**6.0%**	**294,641**
Transfers In	*1,415,734*	*1,231,776*	*905,635*	*-26.5%*	*928,658*
Other Subtotal	**1,415,734**	**1,231,776**	**905,635**	**-26.5%**	**928,658**
TOTAL REVENUES	**2,865,969**	**2,155,233**	**2,249,982**	**4.4%**	**2,292,808**

Finance Department Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*1,172,517*	*1,192,728*	*1,231,265*	*3.2%*	*1,226,212*
OVERTIME & HAZARD DUTY	*2,355*	*2,600*	*3,600*	*38.5%*	*3,664*
SALARIES & WAGES Subtotal	**1,174,872**	**1,195,328**	**1,234,865**	**3.3%**	**1,229,876**
PERSONNEL BENEFITS	*479,611*	*540,135*	*585,414*	*8.4%*	*602,913*
PERSONNEL BENEFITS Subtotal	**479,611**	**540,135**	**585,414**	**8.4%**	**602,913**
OFFICE & OPER. SUPPLIES	*14,018*	*32,135*	*32,135*	*0.0%*	*33,101*
FUEL CONSUMED	*1,731*	*1,600*	*1,600*	*0.0%*	*1,648*
SMALL TOOLS & MINOR EQUIP	*3,701*	*18,015*	*12,915*	*-28.3%*	*13,302*
SUPPLIES Subtotal	**19,450**	**51,750**	**46,650**	**-9.9%**	**48,051**
PROFESSIONAL SERVICES	*52,300*	*26,025*	*31,990*	*22.9%*	*32,951*
COMMUNICATION	*101,449*	*124,150*	*124,150*	*0.0%*	*127,875*
TRAVEL	*4,732*	*7,550*	*7,325*	*-3.0%*	*7,545*
ADVERTISING	*4,059*	*2,000*	*2,000*	*0.0%*	*2,060*
OPERATING RENTALS & LEASES	*16,941*	*17,050*	*21,800*	*27.9%*	*22,455*
REPAIRS & MAINTENANCE	*19,331*	*25,000*	*29,700*	*18.8%*	*30,591*
MISCELLANEOUS	*5,015*	*7,875*	*7,435*	*-5.6%*	*7,659*
OTHER SERVICES & CHARGES Subtotal	**203,827**	**209,650**	**224,400**	**7.0%**	**231,136**
INTERGOVERNMENTAL PROF SERVS	*115,582*	*114,762*	*120,000*	*4.6%*	*123,600*
EXTERNAL TAXES & OPER ASSESS	*0*	*20*	*0*	*-100.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**115,582**	**114,782**	**120,000**	**4.5%**	**123,600**
INTERFUND PROFESSIONAL SERVICE	*3,414*	*4,744*	*4,632*	*-2.4%*	*4,772*
INTERFUND COMMUNICATIONS	*9,753*	*10,059*	*10,373*	*3.1%*	*10,686*
INTERFUND SUPPLIES	*0*	*100*	*100*	*0.0%*	*104*
INTERFUND OPERATING RENTALS	*81,982*	*69,367*	*76,770*	*10.7%*	*79,073*
INTERFUND INSURANCE SERVICES	*8,653*	*12,448*	*12,466*	*0.1%*	*12,840*
INTERFUND REPAIRS & MAINT	*2,936*	*15,427*	*13,397*	*-13.2%*	*13,445*
INTERFUND PAYT FOR SERVICE Subtotal	**106,738**	**112,145**	**117,738**	**5.0%**	**120,920**
TOTAL EXPENDITURES	**2,100,080**	**2,223,790**	**2,329,067**	**4.7%**	**2,356,496**

Debt Service Funds – In Aggregate

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
G. O. BONDS	*1,510,000*	*1,245,000*	*1,005,000*	*-19.3%*	*1,085,000*
SPECIAL ASSESSMENT BONDS	*135,000*	*0*	*0*	*0.0%*	*0*
OTHER NOTES	*165,964*	*166,544*	*167,167*	*0.4%*	*167,834*
DEBT SERVICE PRINCIPAL Subtotal	**1,810,964**	**1,411,544**	**1,172,167**	**-17.0%**	**1,252,834**
INTEREST/LONG-TERM EXT. DEBT	*812,571*	*737,401*	*668,409*	*-9.4%*	*630,166*
DEBT REGISTRATION COSTS	*1,106*	*1,275*	*850*	*-33.3%*	*850*
DEBT SERVICE INTEREST Subtotal	**813,677**	**738,676**	**669,259**	**-9.4%**	**631,016**
TOTAL EXPENDITURES	**2,624,641**	**2,150,220**	**1,841,426**	**-14.4%**	**1,883,850**

Finance Department Program Groups

Department revenues are generated by the program groups as shown below

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Finance Administration	*189,986*	*155,992*	*196,160*	*25.8%*	*204,006*
Finance Services	*1,362,071*	*1,274,948*	*1,357,959*	*6.5%*	*1,412,277*
Records, Microfilm & Mail Room	*298,781*	*276,167*	*167,902*	*-39.2%*	*174,498*
Debt Services	*2,865,969*	*2,155,233*	*2,249,982*	*4.4%*	*2,292,808*
Subtotal of Revenues by Group	**4,716,807**	**3,862,340**	**3,972,003**	**2.8%**	**4,083,589**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Finance Administration	*337,987*	*420,145*	*434,896*	*3.5%*	*440,089*
Finance Services	*1,424,457*	*1,430,052*	*1,577,642*	*10.3%*	*1,605,656*
Records, Microfilm & Mail Room	*337,636*	*373,593*	*316,529*	*-15.3%*	*310,751*
Debt Service Administration	*2,624,641*	*2,150,220*	*1,841,426*	*-14.4%*	*1,883,850*
TOTAL EXPENDITURES	**4,724,721**	**4,374,010**	**4,170,493**	**-4.7%**	**4,240,346**

Group Descriptions

The Finance Administration group includes the Finance Director, Financial Systems, and City Clerk office operating costs.

The Finance Services group includes Utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

The Records, Microfilm and Mail Room function was transferred to the Finance Department beginning in 2011.

The Debt Service Administration group shows the principal, fees and interest incurred by the debt funds managed by the finance department.

Finance Department 2013 Work Plan

1. Continue our upgrades of key financial systems.
   a. Final installation of cashiering software.
   b. Focus on developing a new budgeting system for implementation in 2014.
   c. Interface with IT/Planning/PW on permitting and work order systems.
   d. Work towards enhancement of purchasing/requisition/contracts management systems.
2. Manage in conjunction with PW the continued transitions of utility customers to metering.
3. Lead taskforce in researching options for enhancing the process for developing the budget.
   a. Review budget financial inputs and outputs.
   b. Review fund structures and at cost accounting issues.
   c. Focus on appropriate measurement of financial issues for intermediate period (3-5 years.)
   d. Develop more complete integration of budgeting with financial reporting systems.
   e. Examine how to highlight capital asset replacement and maintenance.
   f. Develop budgeting process and timeline.
4. Review B & O tax and business registration processes. Provide recommendations on any potential program changes.
5. Look at developing more detailed forecasting tools and how to interface with financial forecasting and possibly performance metrics.
6. Review annexation and waterfront financial modeling. Update as necessary.
7. Develop financial analysis capabilities within management team to assist.
8. Work with PW on facility maintenance cost measurements. Bring forward funding options for facility repair and maintenance.

Finance Department 2012 Accomplishments

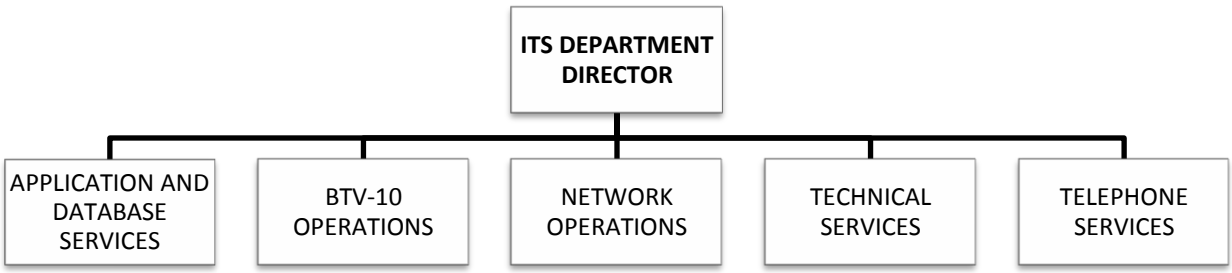
1. Updated payment management system for on-line payment services allowing for reduced costs, higher efficiency, stronger cash flow management, and new online payment channels for customers.
   a. Includes customer access to on-line filing and paying for local B and O tax returns.
   b. Reduced overall transaction processing costs.
   c. Implemented lockbox processing for utility payments, which has led to more efficient batch processing and direct deposits into City's bank account.
   d. Established new cash receipting locations and opened new channels of payment for customers, such as ability to use American Express, Discover, and e-Check.
   e. Integrated consistent cash control and payment standards city-wide.
   f. Upgraded A/R systems allowing for integration and management of most customer accounts receivable on one software platform.
2. Integrated parking services into finance operations reducing staffing requirements.
3. Consolidated the State and City business registration process under a "one-stop" service center and website.
4. Successfully refinanced outstanding bond issues saving the city in excess of $1.1 million in future debt service.

Finance Department Performance/Activity Measures

Finance Services	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Received unqualified State Audit Report for fiscal year	yes	yes	yes	yes	no	yes	yes	yes	yes	
Percent of residential customers on utility autopay	15.0%	16.5%	17.0%	20.4%	22.4%	24.6%	24.4%	24.2%	28.1%	25.0%
*City Bond Rating - Moody's (unlimited / limited tax bonds)	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/Aa2	Aa2/Aa2	Aa2/Aa2
Investment yield over rolling two year Treasury	-0.22%	0.44%	0.87%	1.04%	0.53%	0.02%	-0.25%	0.44%	0.59%	0.60%

Debt Service Admin Group	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Actual	2012 Actual
GENERAL OBLIGATION DEBT										
Bonds Issued (millions)	$ -	$ 20.7	$ 8.7	$ -	$ -	$ -	$ -	$ -	$ 6.5	$ 14.4
Bonds Redeemed (millions)	$ 1.0	$ 2.3	$ 1.8	$ 2.1	$ 2.2	$ 2.3	$ 2.2	$ 2.4	$ 2.0	$ 15.9
GO Bonded Debt (millions)	$ 11.0	$ 29.4	$ 36.2	$ 34.2	$ 32.0	$ 29.7	$ 27.5	$ 25.1	$ 29.6	$ 28.2
Ratio: GO Bond Debt per Capita	$ 157	$ 420	$ 501	$ 465	$ 425	$ 392	$ 361	$ 324	$ 366	$ 347

INFORMATION TECHNOLOGY SERVICES DEPARTMENT



Department Mission

Provide leadership and direction to the departments of the City in identifying and utilizing appropriate information technologies (data, voice, and video) in such a way that the organization is more effective and efficient in providing government services to the public.

Description of Services

Information Technology Services Department (ITSD) is a service and support organization for all City departments. ITSD provides technical systems leadership and support services within the framework of citywide priorities.

For more information, visit the ITS Department's services web page.

Information Technology Services Department Budget Summary

Information Technology Services receive funding primarily from the General Fund. Public, Education, and Government Television are funded by a Franchise Tax and user subscription fee accounted for in the Public, Education, & Government Access TV Fund and related equipment subfund. Technology projects and telephone services for most of the City's operations are paid for through the Telecommunication and Technology Fund and related subfunds.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*2,319,916*	*2,192,530*	*2,459,309*	*12.2%*	*2,586,973*
Public Ed & Govt Access TV	*-*	*369,003*	*282,942*	*-23.3%*	*286,288*
Restricted Equipment - PEG	*-*	*-*	*35,000*	*--*	*25,000*
Telecommunication and Technology	*593,106*	*1,175,904*	*564,736*	*-52.0%*	*536,458*
Technology Replacement & Reserve	*-*	*-*	*1,027,636*	*--*	*1,846,566*
PW Computer Infrastructure Repl	*-*	*-*	*397,000*	*--*	*408,910*
GIS Administration	*-*	*-*	*347,130*	*--*	*362,698*
TOTAL ALL SOURCES	**2,913,022**	**3,737,437**	**5,113,753**	**36.8%**	**6,052,893**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*1,718,623*	*1,843,059*	*2,328,314*	*26.3%*	*2,354,254*
Supplies	*213,434*	*136,429*	*297,999*	*118.4%*	*382,410*
Other Services and Charges	*724,029*	*704,870*	*1,088,937*	*54.5%*	*1,220,640*
Intergovernmental Services	*1,009*	*1,180*	*1,180*	*0.0%*	*1,180*
Interfund Charges	*165,271*	*171,266*	*204,687*	*19.5%*	*210,743*
Subtotal of Operations	**2,822,366**	**2,856,804**	**3,921,117**	**37.3%**	**4,169,227**
Capital Outlay	*90,656*	*880,633*	*1,146,636*	*30.2%*	*1,837,666*
Interfund Transfers	*-*	*-*	*46,000*	*--*	*46,000*
TOTAL EXPENDITURES	**2,913,022**	**3,737,437**	**5,113,753**	**36.8%**	**6,052,893**

TOTAL PAID STAFF	**17.9**	**19.2**	**23.2**	**20.8%**	**23.2**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Changes in the IT department budget are primarily related to a reorganization that moved three GIS employees from Public Works into the IT Department. This was done to centralize GIS work, computer maintenance, and software support and then distribute costs associated with these services out to the other departments and funds.
- Increases in *Supplies*, *Other Services and Charges*, *Intergovernmental Services, Interfund Charges, and Capital Outlay* are all related to the accounting changes to reflect the reorganization described above.

Capital projects and purchases for the ITS Department are listed in the Capital Facilities Plan.

ITSD Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Business Licenses & Permits	*228,655*	*0*	*0*	*0.0%*	*0*
Licenses & Permits Subtotal	**228,655**	**0**	**0**	**0.0%**	**0**
Intergovernmental Service Revenues	*26,177*	*26,100*	*26,100*	*0.0%*	*26,100*
Intergovernmental Subtotal	**26,177**	**26,100**	**26,100**	**0.0%**	**26,100**
Internal Svc Fund Sales & Services	*682,340*	*757,931*	*591,459*	*-22.0%*	*615,117*
Charges for Services Subtotal	**682,340**	**757,931**	**591,459**	**-22.0%**	**615,117**
Other Miscellaneous Revenue	*37,709*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**37,709**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**974,881**	**784,031**	**617,559**	**-21.2%**	**641,217**

Public Education and Government Access TV Fund and Equipment Subfund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Business Licenses & Permits	*0*	*229,000*	*367,000*	*60.3%*	*413,000*
Licenses & Permits Subtotal	**0**	**229,000**	**367,000**	**60.3%**	**413,000**
Intergovernmental Service Revenues	*0*	*1,800*	*1,800*	*0.0%*	*1,800*
Intergovernmental Subtotal	**0**	**1,800**	**1,800**	**0.0%**	**1,800**
Interest & Other Earnings	*0*	*0*	*6,000*	*0.0%*	*6,000*
Special Assessments	*0*	*0*	*130,000*	*0.0%*	*130,000*
Other Miscellaneous Revenue	*0*	*250*	*250*	*0.0%*	*250*
Miscellaneous Subtotal	**0**	**250**	**136,250**	**54400.0%**	**136,250**
TOTAL REVENUES	**0**	**231,050**	**505,050**	**118.6%**	**551,050**

ITSD Budget Summary – Revenues (continued)

Telecommunication and Technology Fund and Technology Replacement & Reserve, PW Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Intergovernmental Service Revenues	*1*	*0*	*0*	*0.0%*	*0*
Intergovernmental Subtotal	**1**	**0**	**0**	**0.0%**	**0**
General Government Services	*4,524*	*2,600*	*3,000*	*15.4%*	*3,090*
Internal Svc Fund Sales & Services	*348,667*	*363,759*	*386,915*	*6.4%*	*398,522*
Charges for Services Subtotal	**353,191**	**366,359**	**389,915**	**6.4%**	**401,612**
Interest & Other Earnings	*15,744*	*15,275*	*22,957*	*50.3%*	*22,957*
Other Miscellaneous Revenue	*2,588*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**18,332**	**15,275**	**22,957**	**50.3%**	**22,957**
Transfers In	*224,190*	*900,246*	*1,477,245*	*64.1%*	*1,770,635*
Other Subtotal	**224,190**	**900,246**	**1,477,245**	**64.1%**	**1,770,635**
TOTAL REVENUES	**595,714**	**1,281,880**	**1,890,117**	**47.4%**	**2,195,204**

ITSD Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*1,202,961*	*1,143,096*	*1,245,587*	*9.0%*	*1,252,838*
OVERTIME & HAZARD DUTY	*343*	*2,500*	*2,500*	*0.0%*	*2,544*
SALARIES & WAGES Subtotal	**1,203,304**	**1,145,596**	**1,248,087**	**8.9%**	**1,255,382**
PERSONNEL BENEFITS	*425,551*	*449,445*	*519,681*	*15.6%*	*533,970*
PERSONNEL BENEFITS Subtotal	**425,551**	**449,445**	**519,681**	**15.6%**	**533,970**
OFFICE & OPER. SUPPLIES	*18,140*	*19,155*	*18,255*	*-4.7%*	*18,802*
FUEL CONSUMED	*277*	*440*	*440*	*0.0%*	*453*
SMALL TOOLS & MINOR EQUIP	*64,683*	*21,375*	*21,575*	*0.9%*	*22,223*
SUPPLIES Subtotal	**83,100**	**40,970**	**40,270**	**-1.7%**	**41,478**
PROFESSIONAL SERVICES	*30,367*	*6,170*	*5,420*	*-12.2%*	*5,583*
COMMUNICATION	*9*	*950*	*950*	*0.0%*	*979*
TRAVEL	*6,528*	*8,790*	*8,790*	*0.0%*	*9,053*
ADVERTISING	*682*	*860*	*860*	*0.0%*	*886*
OPERATING RENTALS & LEASES	*164,800*	*168,800*	*182,743*	*8.3%*	*188,225*
UTILITY SERVICE	*1,807*	*2,850*	*2,850*	*0.0%*	*2,936*
REPAIRS & MAINTENANCE	*275,789*	*247,125*	*323,366*	*30.9%*	*418,515*
MISCELLANEOUS	*9,998*	*13,630*	*13,630*	*0.0%*	*14,039*
OTHER SERVICES & CHARGES Subtotal	**489,980**	**449,175**	**538,609**	**19.9%**	**640,216**
INTERGOVERNMENTAL PROF SERVS	*1,008*	*1,180*	*1,180*	*0.0%*	*1,180*
INTERGOVERNMENTAL SERVICES Subtotal	**1,008**	**1,180**	**1,180**	**0.0%**	**1,180**
INTERFUND PROFESSIONAL SERVICE	*14,476*	*17,828*	*17,628*	*-1.1%*	*18,157*
INTERFUND COMMUNICATIONS	*10,279*	*9,700*	*10,173*	*4.9%*	*10,478*
INTERFUND OPERATING RENTALS	*79,929*	*63,453*	*69,118*	*8.9%*	*71,191*
INTERFUND INSURANCE SERVICES	*10,219*	*11,049*	*10,134*	*-8.3%*	*10,438*
INTERFUND REPAIRS & MAINT	*2,070*	*4,134*	*4,429*	*7.1%*	*4,483*
INTERFUND PAYT FOR SERVICE Subtotal	**116,973**	**106,164**	**111,482**	**5.0%**	**114,747**
TOTAL EXPENDITURES	**2,319,916**	**2,192,530**	**2,459,309**	**12.2%**	**2,586,973**

ITSD Budget Summary – Expenditures (continued)

Public Education and Government Access TV Fund and Equipment Subfund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*0*	*113,936*	*117,118*	*2.8%*	*117,118*
SALARIES & WAGES Subtotal	**0**	**113,936**	**117,118**	**2.8%**	**117,118**
PERSONNEL BENEFITS	*0*	*38,018*	*40,712*	*7.1%*	*41,690*
PERSONNEL BENEFITS Subtotal	**0**	**38,018**	**40,712**	**7.1%**	**41,690**
OFFICE & OPER. SUPPLIES	*0*	*5,365*	*5,340*	*-0.5%*	*5,500*
SMALL TOOLS & MINOR EQUIP	*0*	*21,310*	*19,310*	*-9.4%*	*19,889*
SUPPLIES Subtotal	**0**	**26,675**	**24,650**	**-7.6%**	**25,389**
PROFESSIONAL SERVICES	*0*	*15,000*	*23,000*	*53.3%*	*23,690*
TRAVEL	*0*	*1,160*	*1,160*	*0.0%*	*1,195*
REPAIRS & MAINTENANCE	*0*	*1,240*	*1,240*	*0.0%*	*1,277*
MISCELLANEOUS	*0*	*590*	*590*	*0.0%*	*608*
OTHER SERVICES & CHARGES Subtotal	**0**	**17,990**	**25,990**	**44.5%**	**26,770**
INTERFUND SUBSIDIES	*0*	*0*	*46,000*	*0.0%*	*46,000*
INTERGOVERNMENTAL SERVICES Subtotal	**0**	**0**	**46,000**	**0.0%**	**46,000**
MACHINERY AND EQUIPMENT	*0*	*154,000*	*35,000*	*-77.3%*	*25,000*
CAPITAL OUTLAY Subtotal	**0**	**154,000**	**35,000**	**-77.3%**	**25,000**
INTERFUND PROFESSIONAL SERVICE	*0*	*0*	*8,462*	*0.0%*	*8,716*
INTERFUND COMMUNICATIONS	*0*	*1,148*	*1,268*	*10.5%*	*1,306*
INTERFUND OPERATING RENTALS	*0*	*17,050*	*18,571*	*8.9%*	*19,128*
INTERFUND REPAIRS & MAINT	*0*	*186*	*171*	*-8.1%*	*171*
INTERFUND PAYT FOR SERVICE Subtotal	**0**	**18,384**	**28,472**	**54.9%**	**29,321**
TOTAL EXPENDITURES	**0**	**369,003**	**317,942**	**-13.8%**	**311,288**

ITSD Budget Summary – Expenditures (continued)

Telecommunication and Technology Fund and Technology Replacement & Reserve, PW Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*64,567*	*67,790*	*283,291*	*317.9%*	*283,627*
SALARIES & WAGES Subtotal	**64,567**	**67,790**	**283,291**	**317.9%**	**283,627**
PERSONNEL BENEFITS	*25,201*	*28,274*	*119,425*	*322.4%*	*122,467*
PERSONNEL BENEFITS Subtotal	**25,201**	**28,274**	**119,425**	**322.4%**	**122,467**
OFFICE & OPER. SUPPLIES	*49,119*	*68,784*	*97,049*	*41.1%*	*175,432*
SMALL TOOLS & MINOR EQUIP	*81,215*	*0*	*136,030*	*0.0%*	*140,111*
SUPPLIES Subtotal	**130,334**	**68,784**	**233,079**	**238.9%**	**315,543**
PROFESSIONAL SERVICES	*13,130*	*2,200*	*69,058*	*3039.0%*	*83,186*
COMMUNICATION	*176,944*	*182,002*	*191,900*	*5.4%*	*197,657*
TRAVEL	*0*	*0*	*4,500*	*0.0%*	*4,635*
ADVERTISING	*3,853*	*3,983*	*4,080*	*2.4%*	*4,202*
OPERATING RENTALS & LEASES	*1,073*	*0*	*0*	*0.0%*	*0*
REPAIRS & MAINTENANCE	*48,549*	*49,520*	*254,000*	*412.9%*	*263,150*
MISCELLANEOUS	*0*	*0*	*800*	*0.0%*	*824*
OTHER SERVICES & CHARGES Subtotal	**243,549**	**237,705**	**524,338**	**120.6%**	**553,654**
EXTERNAL TAXES & OPER ASSESS	*1*	*0*	*0*	*0.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**1**	**0**	**0**	**0.0%**	**0**
OTHER IMPROVEMENTS	*0*	*0*	*160,000*	*0.0%*	*0*
MACHINERY AND EQUIPMENT	*81,156*	*726,633*	*951,636*	*31.0%*	*1,812,666*
CAPITAL OUTLAY Subtotal	**81,156**	**726,633**	**1,111,636**	**53.0%**	**1,812,666**
INTERFUND PROFESSIONAL SERVICE	*47,345*	*45,739*	*63,736*	*39.3%*	*65,648*
INTERFUND COMMUNICATIONS	*953*	*979*	*997*	*1.8%*	*1,027*
INTERFUND PAYT FOR SERVICE Subtotal	**48,298**	**46,718**	**64,733**	**38.6%**	**66,675**
TOTAL EXPENDITURES	**593,106**	**1,175,904**	**2,336,502**	**98.7%**	**3,154,632**

ITSD Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Information Tech Services Dept	*-*	*-*	*6,000*	*--*	*6,000*
Equipment/PEG	*-*	*-*	*130,000*	*--*	*130,000*
Technology Replacements	*236,950*	*909,482*	*749,837*	*-17.6%*	*1,015,749*
ITSD Services	*707,443*	*784,031*	*617,559*	*-21.2%*	*641,217*
Government Access TV	*267,438*	*231,050*	*231,050*	*0.0%*	*231,050*
Telecommunication	*358,764*	*372,398*	*396,150*	*6.4%*	*407,847*
PEG Access TV	*-*	*-*	*138,000*	*--*	*184,000*
GIS Administration	*-*	*-*	*347,130*	*--*	*362,698*
PW Computer Infrastructure Repl	*-*	*-*	*397,000*	*--*	*408,910*
Subtotal of Revenues by Group	**1,570,595**	**2,296,961**	**3,012,726**	**31.2%**	**3,387,471**

ITSD Program Groups (continued)

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Equipment/PEG	-	-	35,000	--	25,000
Technology Replacements	245,623	814,779	1,045,373	28.3%	1,864,835
ITSD Services	2,091,561	2,192,530	2,459,309	12.2%	2,586,973
Government Access TV	228,355	369,003	236,942	-35.8%	240,288
Telecommunication	347,483	361,125	546,999	51.5%	518,189
PEG Access TV	-	-	46,000	--	46,000
GIS Administration	-	-	347,130	--	362,698
PW Computer Infrastructure Repl	-	-	397,000	--	408,910
TOTAL EXPENDITURES	**2,913,022**	**3,737,437**	**5,113,753**	**36.8%**	**6,052,893**

Group Descriptions

The Technology Replacements group was created to account for the funds moved from the Technology Replacement and Reserve Fund when the fund was closed. The funds are now part of the renamed Telecommunication and Technology Fund, so this group was created to track the technology funds separately from funds designated for telecommunication.

The ITSD Services group provides system planning and technical support for the City's network infrastructure, hardware and software systems.

The Government and Education Access TV group operates the BTV channel 10 station. BTV10 films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions.

The Telecommunications group provides billing, planning, and technical support for the City's telephone systems.

ITSD 2013 Work Plan

1. Infrastructure Replacement - replacement of servers and access switches (2013 & 2014)
2. Telephone systems switch and handset replacement - three year effort to replace equipment purchased in 2007 (2013 & 2014, will continue into 2015)
3. Budget Development System - Replace system no longer on maintenance (2013-2014)
4. GIS data updates - Aerial, LIDAR, and Pictometry data updates - last data is from 2008 (2013)
5. Permitting/Work Management Systems Replacement Planning - Phase I (2013)
6. Permitting System Replacement (2014 and beyond)
7. Enterprise Document Management system acquisition and implementation - (2013-2014)
8. Purchase production server and archiver for BTV10; purchase audio equipment for Council Chambers (2013)
9. Purchase Council Agenda development system and convert data in existing systems (2013-2014)
10. Continue annual computer replacements; increase install base of Windows 7 computers (2013 & beyond)
11. Complete significant upgrade of GIS systems for improved performance and increased functionality (2013)
12. Implement software to manage mobile tablet computers and smart phones (2013)
13. Continue work on 2012 financial system projects; implement purchasing/requisition portion of financial system (2013). Additional new financial system projects identified and funded. (2013 & 2014)
14. Fire Department quarterly system upgrades of records, billing, and field-based computer software.
15. Support changes to Utility Billing system related to water metering.
16. Identify parameters for potential RFP related to additional PEG channels.

ITSD 2012 Accomplishments

1. Outdated cashiering system replaced with new system in use by Finance and in several other locations throughout the City. Project is largely complete but will continue into 2013.
2. System for managing recruitment and selection processes that includes the ability for job applicants to fill out job applications online was selected and implemented.
3. Hosted e-mail system to replace Lotus Notes was implemented Citywide. Project included upgrade of Office Suite throughout the City, and policy/technology preparation to support a wider variety of mobile devices in the future. Project was substantially under budget.
4. Intranet launched in first quarter of 2012, with considerable training and content enhancements occurring throughout the year. By year-end 2012, over 20 Lotus/Notes systems had been migrated to the new Intranet, and several new content areas were developed to provide improved reference information and solutions to staff members.
5. Replaced Council Chambers equipment including cameras and projectors. Replaced several servers at end of life and replaced central network storage devices as planned.

ITSD Performance/Activity Measures

Information Technology Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Benchmark or Target
PC and Tech Services									
# of PCs in the organization		819	894	937	953	933	948	923	
% of PCs over 4 years old		7%	13%	5%	10%	29%	15%	15%	
2009 - PCs were added for public use at Library and for new Museum facility									
% PC purchases made via cost-effective bulk purchase program		54%	83%	78%	45%	62%	55%	55%	80%
Service Desk									
# of Service Desk contacts / tickets received per month				560	711	679	633	726	
% Total trouble tickets closed within 2 business days				84%	78%	80%	78%	76%	80%
% Total service requests closed within 2 business days				80%	77%	79%	76%	76%	75%
Network Profile									
Gigabytes of Data Stored	1,650	3,200	5,000	6,930	10,500	15,183	16,422	24,331	
# Network Sites - staffed work sites with network connectivity		36	37	36	35	34	34	34	
Website									
Average # unique web visitors each month		35,164	41,465	44,437	45,442	53,450	50,282	53,991	
% of Parks and Recreation registrations completed on line	11%	18%	18%	21%	20%	27%	30%	33%	Increase
Website									
# Online payment transactions						20,877	27,881	37,095	Increase
# Parks and Recreation registrations completed online						3,456	3,173	3,778	Increase
# Utility Bill payments made online						4,862	10,321	14,190	Increase
# Parking Ticket payments made online						12,559	14,387	17,063	Increase
# Business & Occupation Tax filings completed online							*Began August 2012	2064*	Increase

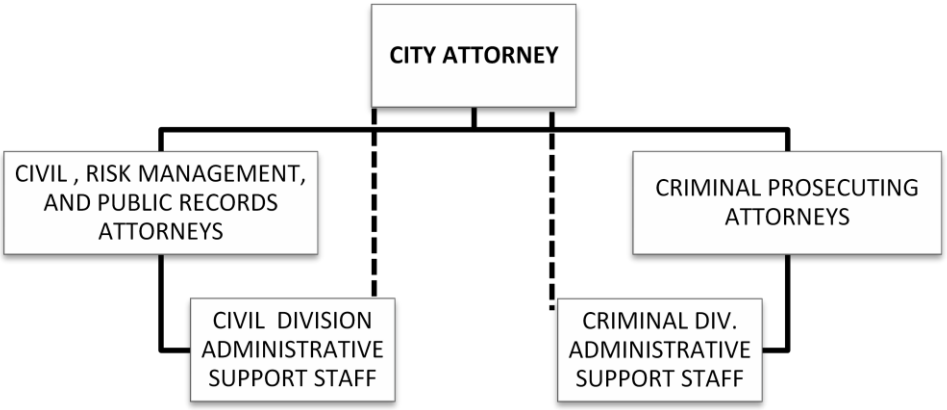
Trouble ticket = contact for help with a service that used to work but now appears to the user not to.

Service ticket = contact requesting ITSD provide a service or make a change. Often includes move, add, or change requests for hardware or software.

Government Access TV Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Benchmark or Target
# BTV10 program instances that did not run as scheduled		4	14	3	5	2	15*	0	0
# Meetings filmed and aired		85	71	79	78	69	62	65	

*City playback system experienced equipment failures in March/April 2011. A backup system was put into place until the primary system could be replaced.

LEGAL DEPARTMENT



Department Mission

To serve as a model public service law firm providing superior legal counsel to the Mayor, City Council, and departments.

Description of Services

- Provide legal services in support of City goals and objectives.
- Represent the City in federal, state, and other proceedings.
- Defend Council, Mayor, and City department actions.
- Prosecute misdemeanors and code violations.
- Manage the victim advocacy program.
- Review ordinances, contracts, and other documents.
- Manage risk and claims.
- Manage fulfilling Public Records Requests.

More information about the Office of the City Attorney is available on the department's services web page.

Legal Department Budget Summary

The Legal Services Program is General Funded. Claims and Litigation funds are collected from city departments based on their insured assets and claims history.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*1,411,589*	*1,553,015*	*1,648,575*	*6.2%*	*1,667,692*
Claims Litigation	*1,452,766*	*1,084,677*	*1,086,003*	*0.1%*	*1,159,564*
TOTAL ALL SOURCES	**2,864,355**	**2,637,692**	**2,734,578**	**3.7%**	**2,827,256**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*1,291,808*	*1,415,114*	*1,482,743*	*4.8%*	*1,492,640*
Supplies	*27,624*	*23,355*	*29,855*	*27.8%*	*30,751*
Other Services and Charges	*1,310,587*	*979,483*	*1,005,556*	*2.7%*	*1,081,074*
Interfund Charges	*234,336*	*219,740*	*216,424*	*-1.5%*	*222,791*
TOTAL EXPENDITURES	**2,864,355**	**2,637,692**	**2,734,578**	**3.7%**	**2,827,256**

TOTAL PAID STAFF	**12.5**	**12.8**	**12.8**	**0.0%**	**12.8**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 4.8% is the result of a large increase in medical insurance premiums and salary increases for eligible staff.
- Increase in *Supplies* of 27.8% is due to the replacement of computer hardware and software.

Legal Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Indirect Federal Grants	*1,287*	*7,850*	*7,850*	*0.0%*	*0*
Intergovernmental Subtotal	**1,287**	**7,850**	**7,850**	**0.0%**	**0**
Internal Svc Fund Sales & Services	*320,534*	*336,308*	*432,973*	*28.7%*	*450,292*
Charges for Services Subtotal	**320,534**	**336,308**	**432,973**	**28.7%**	**450,292**
Criminal Non Traffic Fines	*94,731*	*33,600*	*33,600*	*0.0%*	*34,608*
Fines & Penalties Subtotal	**94,731**	**33,600**	**33,600**	**0.0%**	**34,608**
Other Miscellaneous Revenue	*19*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**19**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**416,571**	**377,758**	**474,423**	**25.6%**	**484,900**

Claims and Litigation Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Intergovernmental Service Revenues	*15,507*	*15,507*	*16,868*	*8.8%*	*16,868*
Intergovernmental Subtotal	**15,507**	**15,507**	**16,868**	**8.8%**	**16,868**
Interest & Other Earnings	*41,108*	*44,345*	*42,754*	*-3.6%*	*42,754*
Internal Svc Fund Misc Revenues	*1,084,278*	*1,182,979*	*1,203,131*	*1.7%*	*1,203,131*
Miscellaneous Subtotal	**1,125,386**	**1,227,324**	**1,245,885**	**1.5%**	**1,245,885**
Transfers In	*0*	*800,000*	*0*	*-100.0%*	*0*
Other Subtotal	**0**	**800,000**	**0**	**-100.0%**	**0**
TOTAL REVENUES	**1,140,893**	**2,042,831**	**1,262,753**	**-38.2%**	**1,262,753**

Legal Department Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*839,602*	*889,351*	*920,788*	*3.5%*	*920,788*
OVERTIME & HAZARD DUTY	*30*	*0*	*0*	*0.0%*	*0*
SALARIES & WAGES Subtotal	**839,632**	**889,351**	**920,788**	**3.5%**	**920,788**
PERSONNEL BENEFITS	*294,457*	*352,331*	*379,684*	*7.8%*	*388,482*
PERSONNEL BENEFITS Subtotal	**294,457**	**352,331**	**379,684**	**7.8%**	**388,482**
OFFICE & OPER. SUPPLIES	*19,704*	*16,255*	*17,755*	*9.2%*	*18,288*
SMALL TOOLS & MINOR EQUIP	*3,164*	*2,500*	*5,500*	*120.0%*	*5,665*
SUPPLIES Subtotal	**22,868**	**18,755**	**23,255**	**24.0%**	**23,953**
PROFESSIONAL SERVICES	*112,954*	*174,600*	*202,500*	*16.0%*	*208,575*
TRAVEL	*3,080*	*6,970*	*6,700*	*-3.9%*	*6,901*
ADVERTISING	*0*	*100*	*100*	*0.0%*	*103*
OPERATING RENTALS & LEASES	*16,147*	*17,800*	*18,000*	*1.1%*	*18,541*
REPAIRS & MAINTENANCE	*884*	*1,500*	*1,100*	*-26.7%*	*1,133*
MISCELLANEOUS	*8,579*	*8,945*	*8,950*	*0.1%*	*9,219*
OTHER SERVICES & CHARGES Subtotal	**141,644**	**209,915**	**237,350**	**13.1%**	**244,472**
INTERFUND PROFESSIONAL SERVICE	*565*	*139*	*168*	*20.9%*	*173*
INTERFUND COMMUNICATIONS	*5,328*	*6,022*	*6,267*	*4.1%*	*6,455*
INTERFUND SUPPLIES	*65*	*0*	*0*	*0.0%*	*0*
INTERFUND OPERATING RENTALS	*46,374*	*45,743*	*50,240*	*9.8%*	*51,747*
INTERFUND INSURANCE SERVICES	*60,656*	*26,223*	*26,664*	*1.7%*	*27,463*
INTERFUND REPAIRS & MAINT	*0*	*4,536*	*4,159*	*-8.3%*	*4,159*
INTERFUND PAYT FOR SERVICE Subtotal	**112,988**	**82,663**	**87,498**	**5.8%**	**89,997**
TOTAL EXPENDITURES	**1,411,589**	**1,553,015**	**1,648,575**	**6.2%**	**1,667,692**

Legal Department Budget Summary – Expenditures (continued)

Claims and Litigation Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*116,289*	*124,595*	*129,570*	*4.0%*	*129,570*
OVERTIME & HAZARD DUTY	*30*	*0*	*0*	*0.0%*	*0*
SALARIES & WAGES Subtotal	**116,319**	**124,595**	**129,570**	**4.0%**	**129,570**
PERSONNEL BENEFITS	*41,400*	*48,837*	*52,701*	*7.9%*	*53,800*
PERSONNEL BENEFITS Subtotal	**41,400**	**48,837**	**52,701**	**7.9%**	**53,800**
OFFICE & OPER. SUPPLIES	*4,756*	*3,950*	*4,400*	*11.4%*	*4,532*
SMALL TOOLS & MINOR EQUIP	*0*	*650*	*2,200*	*238.5%*	*2,266*
SUPPLIES Subtotal	**4,756**	**4,600**	**6,600**	**43.5%**	**6,798**
PROFESSIONAL SERVICES	*444,310*	*111,140*	*115,000*	*3.5%*	*118,450*
TRAVEL	*4,646*	*2,000*	*2,000*	*0.0%*	*2,060*
OPERATING RENTALS & LEASES	*17,577*	*18,007*	*18,492*	*2.7%*	*19,046*
INSURANCE	*521,170*	*527,581*	*477,379*	*-9.5%*	*537,051*
REPAIRS & MAINTENANCE	*1,178*	*2,000*	*2,000*	*0.0%*	*2,060*
MISCELLANEOUS	*180,062*	*108,840*	*153,335*	*40.9%*	*157,935*
OTHER SERVICES & CHARGES Subtotal	**1,168,943**	**769,568**	**768,206**	**-0.2%**	**836,602**
INTERFUND PROFESSIONAL SERVICE	*121,348*	*137,077*	*128,926*	*-5.9%*	*132,794*
INTERFUND PAYT FOR SERVICE Subtotal	**121,348**	**137,077**	**128,926**	**-5.9%**	**132,794**
TOTAL EXPENDITURES	**1,452,766**	**1,084,677**	**1,086,003**	**0.1%**	**1,159,564**

Legal Department Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Legal Revenues and Reserves	*41,108*	*44,345*	*42,754*	*-3.6%*	*42,754*
Legal Services	*416,571*	*377,758*	*474,423*	*25.6%*	*484,900*
Claims, Litigation & Insurance	*1,099,785*	*1,998,486*	*1,219,999*	*-39.0%*	*1,219,999*
Subtotal of Revenues by Group	**1,557,464**	**2,420,589**	**1,737,176**	**-28.2%**	**1,747,653**

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Legal Services	*1,362,968*	*1,533,127*	*1,628,827*	*6.2%*	*1,647,352*
Claims, Litigation & Insurance	*1,501,387*	*1,104,565*	*1,105,751*	*0.1%*	*1,179,904*
TOTAL EXPENDITURES	**2,864,355**	**2,637,692**	**2,734,578**	**3.7%**	**2,827,256**

Group Descriptions

The Legal Revenues and Reserves group accounts for revenues and fund reserves specific to the Legal Department but shared between the programs within the department. This group is not used for expenditures.

The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and city departments. Beginning in 2011, this group also handles requests for public records.

The Claims and Litigation group provides legal supports for claims and litigation against the City and provides liability insurance and risk management services to city departments.

Legal Department 2012 Work Plan

1. Provide Legal Support for Waterfront Planning
2. Provide Support for Comprehensive Planning
3. Advice and Negotiation for Structuring Unified EMS Service
4. Defend City Land Use Decisions
5. Legal Support for Unified Lake Whatcom Management Plan
6. Land Acquisition, Development, and Property Management Matters
7. Implementation of Sector, a New Software System Used by Police, Co

Legal Department 2012 Accomplishments

1. Waterfront redevelopment – legal support for waterfront documents and negotiations, including development agreement, development regulations and planned action ordinance, and capital facilities agreement.
2. Successful representation of City in litigation, including tort matters, election matters, and land use matters.
3. Legal support for city property acquisition and right of way acquisition.

Legal Department Performance/Activity Measures

Legal Services Group	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Criminal Filings	4,183	4,015	3,552	3,809	4,138	3,860	4,138	3,844	3,576	3,442
Filings per Criminal Attorney	new measure in 2006			1,360	1,379	1,287	1,380	1,282	1,192	1,147
Percent of overall budget for outside counsel	new measure in 2006			8%	2%	7%	2%	9%	11%	4%
Public Disclosure Requests	99	133	122	201	287	336	378	361	462	301
DV Advocate Contacts	1,826	1,634	1,672	1,616	2,023	2,077	1,537	1,437	1,528	2,183

Claims Litigation & Insurance Group	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Claims filed	93	70	54	46	62	60	79	48	58	48
Amount paid for claims (thousands)	$135.6	$506.4	$132.1	$523.7	$105.8	$352.6	$622.3	$ 48.7	$139.6	$463.7

EXECUTIVE DEPARTMENT

City of Bellingham Mission

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.

Executive Department Mission

Provide leadership, direction, and supervision of City government in a manner that creates a productive working environment, enhances public trust and promotes understanding of City services and how they are delivered.

For more information about the Mayor's Office, visit the web page.

Description of Services

The Executive Department, headed by the full-time elected Mayor:

- Leads the administration of City government.
- Provides citywide direction, supervision, communication, and coordination.
- Provides City Council with financial, service and operations information needed to make policy decisions.
- Assists Council in determining citizen needs and providing responsive, equitable services to the community.
- Provides guidance for the preparation of preliminary budgets for City Council decision making and ensures that City services are delivered within financial parameters.
- Creates awareness of City fiscal and policy issues among State and federal officials and legislators.
- Develops and implements systems and strategies to ensure effective internal and external communications.
- Coordinates City activities with those of other local, tribal, State and federal entities including Whatcom County, the Port of Bellingham, Whatcom Transportation Authority, the Lummi Nation and Nooksack Tribe, Bellingham School District and local fire districts.

The City and Whatcom County both enlist volunteer boards and commissions to serve our community by advising policy makers. For a complete list, including current vacancies, visit the Bellingham Mayor's and Whatcom County's web pages.

Executive Department Budget Summary

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*845,708*	*928,605*	*1,198,823*	*29.1%*	*1,109,860*
TOTAL ALL SOURCES	**845,708**	**928,605**	**1,198,823**	**29.1%**	**1,109,860**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*637,040*	*785,995*	*816,875*	*3.9%*	*824,237*
Supplies	*16,866*	*17,200*	*17,200*	*0.0%*	*17,713*
Other Services and Charges	*142,450*	*72,200*	*229,900*	*218.4%*	*131,468*
Intergovernmental Services	*40*	*-*	*77,029*	*--*	*77,029*
Interfund Charges	*49,312*	*53,210*	*57,819*	*8.7%*	*59,413*
TOTAL EXPENDITURES	**845,708**	**928,605**	**1,198,823**	**29.1%**	**1,109,860**

TOTAL PAID STAFF	**5.3**	**6.5**	**8.0**	**23.1%**	**8.0**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 3.9% is the result of transferring one employee from the Planning Department into the Executive Department and increases in medical insurance premiums and salary increases for eligible staff.
- Increase in *Other Services and Charges* of 218.4% and the *Intergovernmental Services* is due to a re-organization that moved the Waterfront Redevelopment and Economic Development responsibility to the Executive Department.

Executive Department Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Interlocal Grants, Entitlements	*30,000*	*0*	*0*	*0.0%*	*0*
Intergovernmental Subtotal	**30,000**	**0**	**0**	**0.0%**	**0**
Internal Svc Fund Sales & Services	*466,146*	*445,823*	*429,174*	*-3.7%*	*446,341*
Charges for Services Subtotal	**466,146**	**445,823**	**429,174**	**-3.7%**	**446,341**
Contributions & Donations (Private)	*256*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*3*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**259**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**496,405**	**445,823**	**429,174**	**-3.7%**	**446,341**

Executive Department Budget Summary - Expenditures

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*483,590*	*574,756*	*577,252*	*0.4%*	*577,252*
SALARIES & WAGES Subtotal	**483,590**	**574,756**	**577,252**	**0.4%**	**577,252**
PERSONNEL BENEFITS	*153,450*	*211,239*	*239,623*	*13.4%*	*246,985*
PERSONNEL BENEFITS Subtotal	**153,450**	**211,239**	**239,623**	**13.4%**	**246,985**
OFFICE & OPER. SUPPLIES	*13,059*	*14,700*	*14,700*	*0.0%*	*15,138*
SMALL TOOLS & MINOR EQUIP	*3,807*	*2,500*	*2,500*	*0.0%*	*2,575*
SUPPLIES Subtotal	**16,866**	**17,200**	**17,200**	**0.0%**	**17,713**
PROFESSIONAL SERVICES	*86,463*	*4,500*	*162,300*	*3506.7%*	*62,390*
COMMUNICATION	*18*	*200*	*100*	*-50.0%*	*100*
TRAVEL	*2,815*	*9,050*	*9,050*	*0.0%*	*9,305*
OPERATING RENTALS & LEASES	*4,500*	*4,000*	*4,000*	*0.0%*	*4,120*
UTILITY SERVICE	*424*	*0*	*0*	*0.0%*	*0*
REPAIRS & MAINTENANCE	*2,399*	*2,000*	*2,000*	*0.0%*	*2,060*
MISCELLANEOUS	*45,831*	*52,450*	*52,450*	*0.0%*	*53,493*
OTHER SERVICES & CHARGES Subtotal	**142,450**	**72,200**	**229,900**	**218.4%**	**131,468**
INTERGOVERNMENTAL PROF SERVS	*40*	*0*	*77,029*	*0.0%*	*77,029*
INTERGOVERNMENTAL SERVICES Subtotal	**40**	**0**	**77,029**	**0.0%**	**77,029**
INTERFUND PROFESSIONAL SERVICE	*1,030*	*1,529*	*1,347*	*-11.9%*	*1,387*
INTERFUND COMMUNICATIONS	*4,052*	*4,189*	*5,940*	*41.8%*	*6,119*
INTERFUND OPERATING RENTALS	*34,355*	*32,839*	*36,408*	*10.9%*	*37,501*
INTERFUND INSURANCE SERVICES	*9,123*	*9,514*	*9,413*	*-1.1%*	*9,695*
INTERFUND REPAIRS & MAINT	*752*	*5,139*	*4,711*	*-8.3%*	*4,711*
INTERFUND PAYT FOR SERVICE Subtotal	**49,312**	**53,210**	**57,819**	**8.7%**	**59,413**
TOTAL EXPENDITURES	**845,708**	**928,605**	**1,198,823**	**29.1%**	**1,109,860**

Executive Department Program Groups

The Executive Department is General Funded. Revenues are collected from all City departments based on an internal cost allocation methodology.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Executive Management	*496,405*	*445,823*	*429,174*	*-3.7%*	*446,341*
Subtotal of Revenues by Group	**496,405**	**445,823**	**429,174**	**-3.7%**	**446,341**

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Executive Management	*759,306*	*928,605*	*975,459*	*5.0%*	*985,847*
Waterfront Project	*86,402*	*-*	*223,364*	*--*	*124,013*
TOTAL EXPENDITURES	**845,708**	**928,605**	**1,198,823**	**29.1%**	**1,109,860**

Group Descriptions

The Executive Management group includes the Mayor and Chief Administrative Officer, coordination of citywide communications, neighborhood services, and other executive initiatives.

The Waterfront Project group was responsible for the Environmental Impact Statement and Master Plan for the waterfront redevelopment.

Executive Department 2013 Work Plan

1. Waterfront redevelopment plan
2. Economic development and business relations
3. 2014 budget
4. Communications/community outreach

Executive Department 2012 Accomplishments

Moved the waterfront redevelopment project forward by recommending a plan that provides for environmental clean-up, parks and public access, and jobs. City and Port staff teams met shared goals of finishing these key proposals and submitting them to the legislative process by the end of 2012.

Initiated economic development actions to encourage existing businesses to stay and expand in our community and to attract new businesses, including: updating City development regulations, starting the Comprehensive Plan update, moving forward on waterfront redevelopment, planning for improvements to our downtown and Old Town core, and positioning other areas of the City to grow in sensible, sustainable ways.

Collaborated with the Bellingham City Council to begin two-year budgeting, refine our priorities and direct resources toward them.

LEGISLATIVE DEPARTMENT

Council Members

- Jack Weiss, Ward 1
- Gene Knutson, Ward 2
- Cathy Lehman, Ward 3
- Stan Snapp, Ward 4
- Terry Bornemann, Ward 5
- Michael Lilliquist, Ward 6
- Seth Fleetwood, At Large

Biographies, contact information, and terms of office of City Council members are available on-line. More information on the Council's Legacies and Strategic Commitments, Council meetings, and committee assignments are provided at the beginning of this document.

Council Functions

- Exercise legislative authority.
- Represent citizens through legislation and policy direction.
- Anticipate and target issues that affect the community.
- Set community direction and goals for the future.
- Monitor performance of the administration in achieving goals.
- Provide a policy framework for municipal operations and services.
- Serve on standing committees, which act as work sessions.
- Represent the City in regional and intergovernmental affairs.
- Inspire our citizens to become a part of the City's future.

For more information, visit the Council's web page.

Legislative Department Budget Summary

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*434,010*	*451,165*	*485,272*	*7.6%*	*499,793*
TOTAL ALL SOURCES	**434,010**	**451,165**	**485,272**	**7.6%**	**499,793**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*391,278*	*400,982*	*425,516*	*6.1%*	*438,271*
Supplies	*10,038*	*14,960*	*16,225*	*8.5%*	*16,712*
Other Services and Charges	*7,790*	*10,000*	*15,900*	*59.0%*	*16,378*
Interfund Charges	*24,904*	*25,223*	*27,631*	*9.5%*	*28,432*
TOTAL EXPENDITURES	**434,010**	**451,165**	**485,272**	**7.6%**	**499,793**

TOTAL PAID STAFF	**9.0**	**9.0**	**9.2**	**2.2%**	**9.2**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Other Services and Charges* of 59% is the result is an increase in the legal services and travel budget.

Legislative Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General Government Services	*4*	*0*	*0*	*0.0%*	*0*
Internal Svc Fund Sales & Services	*221,630*	*233,836*	*239,674*	*2.5%*	*249,261*
Charges for Services Subtotal	**221,634**	**233,836**	**239,674**	**2.5%**	**249,261**
TOTAL REVENUES	**221,634**	**233,836**	**239,674**	**2.5%**	**249,261**

Legislative Department Budget Summary – Expenditures

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*263,666*	*270,890*	*282,756*	*4.4%*	*287,530*
SALARIES & WAGES Subtotal	**263,666**	**270,890**	**282,756**	**4.4%**	**287,530**
PERSONNEL BENEFITS	*127,612*	*130,092*	*142,760*	*9.7%*	*150,741*
PERSONNEL BENEFITS Subtotal	**127,612**	**130,092**	**142,760**	**9.7%**	**150,741**
OFFICE & OPER. SUPPLIES	*6,708*	*10,960*	*12,375*	*12.9%*	*12,746*
FUEL CONSUMED	*0*	*300*	*150*	*-50.0%*	*155*
SMALL TOOLS & MINOR EQUIP	*3,330*	*3,700*	*3,700*	*0.0%*	*3,811*
SUPPLIES Subtotal	**10,038**	**14,960**	**16,225**	**8.5%**	**16,712**
PROFESSIONAL SERVICES	*904*	*1,000*	*5,500*	*450.0%*	*5,665*
COMMUNICATION	*26*	*150*	*50*	*-66.7%*	*52*
TRAVEL	*2,266*	*2,300*	*5,800*	*152.2%*	*5,974*
ADVERTISING	*2,756*	*5,150*	*3,150*	*-38.8%*	*3,245*
MISCELLANEOUS	*1,838*	*1,400*	*1,400*	*0.0%*	*1,442*
OTHER SERVICES & CHARGES Subtotal	**7,790**	**10,000**	**15,900**	**59.0%**	**16,378**
INTERFUND PROFESSIONAL SERVICE	*338*	*663*	*605*	*-8.7%*	*623*
INTERFUND COMMUNICATIONS	*1,129*	*1,168*	*1,282*	*9.8%*	*1,320*
INTERFUND OPERATING RENTALS	*23,437*	*22,403*	*24,837*	*10.9%*	*25,582*
INTERFUND REPAIRS & MAINT	*0*	*989*	*907*	*-8.3%*	*907*
INTERFUND PAYT FOR SERVICE Subtotal	**24,904**	**25,223**	**27,631**	**9.5%**	**28,432**
TOTAL EXPENDITURES	**434,010**	**451,165**	**485,272**	**7.6%**	**499,793**

Legislative Department Program Groups

Department accounting is done in a single group. Revenues are collected from all City departments based on an internal cost allocation methodology.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
City Council Services	*221,634*	*233,836*	*239,674*	*2.5%*	*249,261*
Subtotal of Revenues by Group	**221,634**	**233,836**	**239,674**	**2.5%**	**249,261**

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
City Council Services	*434,010*	*451,165*	*485,272*	*7.6%*	*499,793*
TOTAL EXPENDITURES	**434,010**	**451,165**	**485,272**	**7.6%**	**499,793**

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.

Non-Departmental Budget Summary

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General	*3,918,845*	*6,356,770*	*4,582,000*	*-27.9%*	*4,363,708*
1st 1/4% Real Estate Excise Tax	*9,453*	*8,454*	*8,083*	*-4.4%*	*8,625*
2nd 1/4% Real Estate Excise Tax	*701,946*	*711,631*	*729,644*	*2.5%*	*753,990*
TOTAL ALL SOURCES	**4,630,244**	**7,076,855**	**5,319,727**	**-24.8%**	**5,126,323**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Other Services and Charges	*60,267*	*214,224*	*1,005,000*	*369.1%*	*1,035,150*
Intergovernmental Services	*589,443*	*549,000*	*505,000*	*-8.0%*	*261,450*
Interfund Charges	*17,896*	*416,683*	*15,888*	*-96.2%*	*16,964*
Subtotal of Operations	**667,606**	**1,179,907**	**1,525,888**	**29.3%**	**1,313,564**
Interfund Transfers	*3,962,638*	*5,896,948*	*3,793,839*	*-35.7%*	*3,812,759*
TOTAL EXPENDITURES	**4,630,244**	**7,076,855**	**5,319,727**	**-24.8%**	**5,126,323**

Significant Expenditure Changes

- Increase of 369.1% in *Other Services and Charges* is an accounting change to pay the contracts for indigent defense costs that in no longer paid in the Judicial Services Department.
- Decrease in *Interfund Charges* of -96.2% is due to a one-time payment of $400,000 in 2012 to the Fire and Police Pension Fund.
- Decrease in *Interfund Transfers* of -35.7% is due to one-time payments for technology replacement, environmental remediation, and claims and litigation.

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 through an interlocal agreement.

PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis.

For more information about the PFD visit www.bwpfd.org.

Description of Services

The Bellingham-Whatcom Public Facilities District (BWPFD) was formed by the Bellingham City Council and the Whatcom County Council in July 2002 to build a regional center in Bellingham. State legislation passed in 1999 allowed such districts to be formed so that a 0.033% state sales tax rebate could be returned to cities and counties for the purpose of constructing regional centers.

The BWPFD Board used its funding authority to renovate the historic Mount Baker Theatre and expand the Whatcom Museum campus by constructing the Lightcatcher building. The new Lightcatcher building is a two-story Museum housing three fine art galleries, the Family Interactive Gallery, classrooms, café, gift shop, and courtyard.

PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Now that the construction of the museum is complete Project management and administrative services provided to the PFD are minimal. This fund's primary activity is to pay the debt service until 2027 for the bonds issued for these projects.

Public Facilities District Budget Summary

The Public Facilities District is accounted for as a Discrete Component Unit of the City and manages a separate Public Facilities District Fund.

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Public Facilities District	*1,157,463*	*1,142,198*	*1,087,997*	*-4.7%*	*1,468,198*
TOTAL ALL SOURCES	**1,157,463**	**1,142,198**	**1,087,997**	**-4.7%**	**1,468,198**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*1,280*	*12,598*	*13,136*	*4.3%*	*13,209*
Supplies	*1,484*	*1,150*	*1,150*	*0.0%*	*1,185*
Other Services and Charges	*30,307*	*18,525*	*14,025*	*-24.3%*	*14,296*
Intergovernmental Services	*30,846*	*28,000*	*18,000*	*-35.7%*	*26,000*
Subtotal of Operations	**63,917**	**60,273**	**46,311**	**-23.2%**	**54,690**
Debt Service	*1,082,899*	*1,081,925*	*1,041,686*	*-3.7%*	*1,413,508*
Capital Outlay	*10,647*	-	-	--	-
TOTAL EXPENDITURES	**1,157,463**	**1,142,198**	**1,087,997**	**-4.7%**	**1,468,198**

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 4.3% is the Indirect Cost Allocation Plan charges for General Fund administrative services provided to the PFD.
- Decrease in *Debt Other Services and Charges* of -24.3% and *Intergovernmental Services* of -35.7% is due to lower operating expenses needed to maintain the PFD now that the projects are complete.
- Decrease in *Debt Service* of -3.7% is due to refinancing a portion of the PFD's outstanding debt and the corresponding reduction in annual payments.

Public Facilities District Performance/Activity Measures

PFD	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
	Show n in millions									
State Sales Tax Rebate	$0.846	$0.900	$0.980	$1.099	$1.128	$1.136	$1.007	$1.015	$1.052	$1.118

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.

For more information about initiatives and projects of the Public Development Authority, visit their web site. www.bellinghampda.org

Public Development Authority Budget Summary

The Public Development Authority is accounted for as a Discrete Component Unit of the City and manages a separate Public Development Authority Fund. Revenue in the PDA is a transfer from the City General Fund.

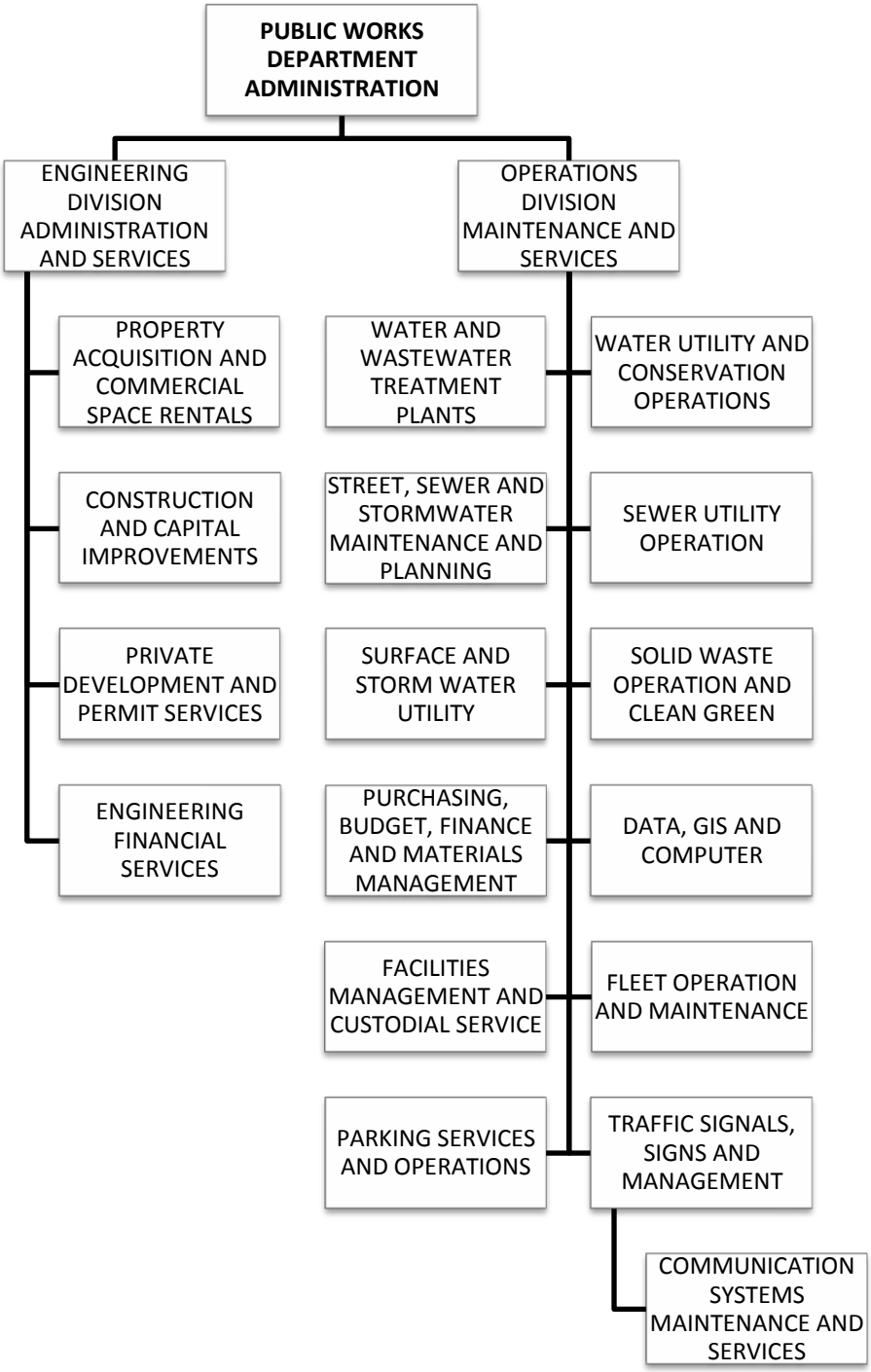
Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Public Development Authority	*342,027*	*358,353*	*350,000*	*-2.3%*	*350,718*
TOTAL ALL SOURCES	**342,027**	**358,353**	**350,000**	**-2.3%**	**350,718**

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*50,231*	*53,373*	*55,656*	*4.3%*	*56,302*
Supplies	*6,215*	*7,000*	*14,481*	*106.9%*	*3,500*
Other Services and Charges	*284,662*	*279,980*	*276,863*	*-1.1%*	*287,916*
Intergovernmental Services	*919*	*18,000*	*3,000*	*-83.3%*	*3,000*
Subtotal of Operations	**342,027**	**358,353**	**350,000**	**-2.3%**	**350,718**
TOTAL EXPENDITURES	**342,027**	**358,353**	**350,000**	**-2.3%**	**350,718**

TOTAL PAID STAFF	**0.8**	**0.8**	**0.8**	**0.0%**	**0.8**

Budgeted positions are listed in the personnel section.

PUBLIC WORKS DEPARTMENT



Department Mission

The mission of the Public Works Department is to enhance Bellingham's quality of life through the construction and operation of a safe, effective physical environment; to protect public health & safety and the natural environment; and to provide our neighborhoods, our businesses and our visitors with the efficient, quality services necessary to meet the demands of our growing, diverse community.

Description of Services

The department is comprised of two major divisions: Engineering and Operations.

The Engineering Division plans, designs and constructs the street, water, wastewater, and stormwater infrastructure systems. They provide traffic engineering, Americans with Disabilities Act (ADA) assistance, and Capital Project financial services. The Engineering Division also provides water resource planning and protection. Engineering is responsible for the Lake Whatcom Watershed Property Acquisition Program, right-of-way and property acquisition, and general citywide engineering services.

The Operations Division is responsible for the maintenance and operation of the above-mentioned infrastructure systems including: streets, traffic signals, signs, pavement management, water distribution, Lake Whatcom management for water supply and stormwater control, water treatment, wastewater collection and treatment, stormwater collection and stormwater quality and flow management systems; the provision of solid waste services to single family customers, geographic information systems and data management; building, fleet and equipment management services; purchasing and materials management, financial services; parking services and citywide utility information and education.

More services information is available on the department's web page.

Public Works Department Budget Summary

The Public Works Department is the largest department in the City, comprising over 48% of the City's budget. Each of the underlined names links to a fund revenue and expenditure report and each underlined fund category links to a definition of that category, all in earlier sections of this document.

A major special revenue fund managed by Public Works is the Street Fund.

The Transportation Benefit District Fund is a special revenue fund created to account for the 0.2% sales tax approved by voters in 2010 to help fund transportation projects, including the restoration of Whatcom Transportation Authority's Sunday bus service in Bellingham. The added sales tax began in April of 2011.

Enterprise funds managed by Public Works include the Water, Wastewater, Storm and Surface Water, Solid Waste and Parking Services funds.

Internal service funds managed by Public Works include the Fleet, Purchasing and Facilities Funds.

*(Links in the above paragraphs go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Street	*17,649,152*	*19,223,456*	*20,159,430*	*4.9%*	*17,589,391*
Paths & Trails Reserve	*64,350*	*-*	*2,514*	*--*	*2,589*
Federal Building	*55,795*	*-*	*51,909*	*--*	*51,909*
Olympic Pipeline Incident	*35,673*	*1,931*	*2,572*	*33.2%*	*2,649*
Olympic - Restoration	*24,892*	*-*	*-*	*--*	*-*
1st 1/4% Real Estate Excise Tax	*1,543,812*	*1,000,000*	*1,000,000*	*0.0%*	*1,000,000*
2nd 1/4% Real Estate Excise Tax	*84,523*	*100,000*	*481,250*	*381.3%*	*-*
Transportation Benefit District	*1,513,064*	*4,854,250*	*5,312,678*	*9.4%*	*4,462,447*
Water	*19,198,507*	*19,038,303*	*22,909,120*	*20.3%*	*25,951,033*
Wastewater	*20,656,414*	*38,319,021*	*51,094,436*	*33.3%*	*19,278,786*
Storm/Surface Water Utility	*4,884,600*	*7,959,335*	*8,680,420*	*9.1%*	*7,125,201*
Solid Waste	*2,345,745*	*2,032,199*	*2,093,075*	*3.0%*	*2,000,359*
Parking Services	*2,216,058*	*2,433,393*	*2,263,692*	*-7.0%*	*2,345,307*
Fleet Administration	*2,370,085*	*3,275,308*	*3,506,395*	*7.1%*	*3,186,390*
Purchasing/Materials Mngmt	*1,829,112*	*2,789,239*	*2,775,997*	*-0.5%*	*2,831,847*
Facilities Administration	*6,743,688*	*3,293,443*	*3,628,938*	*10.2%*	*3,595,538*
Nat Res Protect & Restoration	*27,483*	*4,973*	*2,558*	*-48.6%*	*2,635*
TOTAL ALL SOURCES	**81,242,953**	**104,324,851**	**123,964,984**	**18.8%**	**89,426,081**

Public Works Department Budget Summary (continued)

Expenditures by Type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Salaries and Benefits	*17,546,861*	*19,720,527*	*20,173,698*	*2.3%*	*20,237,109*
Supplies	*3,951,589*	*4,965,411*	*4,824,771*	*-2.8%*	*4,913,443*
Other Services and Charges	*13,329,139*	*11,182,941*	*12,016,340*	*7.5%*	*12,159,975*
Intergovernmental Services	*7,955,995*	*8,990,080*	*9,748,129*	*8.4%*	*10,018,881*
Interfund Charges	*14,577,274*	*15,594,176*	*16,207,296*	*3.9%*	*16,575,228*
Subtotal of Operations	**57,360,858**	**60,453,135**	**62,970,234**	**4.2%**	**63,904,636**
Debt Service	*6,792,613*	*5,880,634*	*6,385,688*	*8.6%*	*7,098,593*
Capital Outlay	*16,175,378*	*36,841,765*	*50,441,589*	*36.9%*	*16,520,528*
Interfund Transfers	*914,104*	*1,149,317*	*4,167,473*	*262.6%*	*1,902,324*
TOTAL EXPENDITURES	**81,242,953**	**104,324,851**	**123,964,984**	**18.8%**	**89,426,081**

TOTAL PAID STAFF	**217.5**	**240.5**	**235.9**	**-1.9%**	**231.9**

Budgeted positions are listed in the personnel section.

Significant Expenditure Changes

- Increase in *Other Services and Charges* of 7.5% is due to a focus on repairing and maintaining existing city assets including: increasing chip sealing and crack repairs, replace reservoir innings, replace sewer tank, repair city hall boiler and other deferred maintenance items.
- Increase i*n Intergovernmental Services* of 8.4% is due to an increase in taxes paid to the state and loan payments for new Public Works Trust Loans for daylighting Padden Creek and re-aligning Squalicum creek.
- Increase in *Debt Service* of 8.6% is due to the $43 million in bonds used to finance the Waste Water Treatment Plant expansion and an interfund loan for $2.2 million to purchase land in the watershed.
- Increase in *Capital Outlay* of 36.9% is due to a large capital projects plan in all of the public work funds. The largest of which is the Waste Water Treatment Plant expansion of $43 million over the next couple of years.
- Increase in *Interfund Transfers* of 262.6% is due to transfer payments to the new GIS internal services fund and a transfer of $2,500,000 of bond capacity from the Sewer Fund to the Water Fund for capital projects.

Capital projects and purchases budgeted for the Public Works Department are listed in the Capital Facilities Plan in this document. The department also has a Capital Projects web page.

Public Works Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from REET Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

Street Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
General Property Taxes	*8,260*	*0*	*0*	*0.0%*	*0*
Retail Sales & Use Taxes	*7,311,056*	*7,200,000*	*7,555,500*	*4.9%*	*7,758,610*
Taxes Subtotal	**7,319,316**	**7,200,000**	**7,555,500**	**4.9%**	**7,758,610**
Non Business Licenses & Permits	*40,905*	*42,000*	*42,000*	*0.0%*	*42,000*
Licenses & Permits Subtotal	**40,905**	**42,000**	**42,000**	**0.0%**	**42,000**
Direct Federal Grants	*100*	*0*	*0*	*0.0%*	*0*
Indirect Federal Grants	*336,227*	*1,050,000*	*2,600,000*	*147.6%*	*0*
State Grants	*255,084*	*1,250,000*	*0*	*-100.0%*	*0*
State Entitlements, Impact Payments	*1,677,021*	*1,542,250*	*1,600,000*	*3.7%*	*1,600,000*
Interlocal Grants, Entitlements	*19,108*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*359,558*	*277,000*	*67,000*	*-75.8%*	*67,000*
Intergovernmental Subtotal	**2,647,098**	**4,119,250**	**4,267,000**	**3.6%**	**1,667,000**
General Government Services	*9,061*	*0*	*41,000*	*0.0%*	*42,230*
Utilities & Environment Services	*62,395*	*100,000*	*85,000*	*-15.0%*	*87,550*
Transportation Services	*102,822*	*3,000*	*3,000*	*0.0%*	*3,090*
Economic Environment Services	*574,016*	*605,000*	*755,000*	*24.8%*	*777,650*
Internal Service Charges	*6,370,876*	*6,706,642*	*6,650,375*	*-0.8%*	*6,870,929*
Charges for Services Subtotal	**7,119,170**	**7,414,642**	**7,534,375**	**1.6%**	**7,781,449**
Interest Earnings	*109,018*	*111,368*	*99,535*	*-10.6%*	*99,535*
Contributions from Private Sources	*1,000*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*113,146*	*221,000*	*69,000*	*-68.8%*	*70,000*
Miscellaneous Subtotal	**223,164**	**332,368**	**168,535**	**-49.3%**	**169,535**
Proceeds of Refunding LT Debt	*338,277*	*0*	*0*	*0.0%*	*0*
Other Subtotal	**338,277**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**17,687,930**	**19,108,260**	**19,567,410**	**2.4%**	**17,418,594**

Paths & Trails Reserve Fund

For detail on the Paths & Trails Reserve Fund, see the fund statement in the Fund Budgets section of the document.

Federal Building Fund

For detail on the Federal Building Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Revenues (continued)

Olympic Pipeline Incident Fund

For detail on the Olympic Pipeline Incident Fund, see the fund statement in the Fund Budgets section of the document.

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

REET Funds are shared by multiple departments. The Public Works Department share is shown here. The City REET Fund Statement is shown in the Fund Budgets section of the document.

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Indirect Federal Grants	*9,606*	*0*	*385,000*	*0.0%*	*0*
State Grants	*230,862*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*338,951*	*0*	*0*	*0.0%*	*0*
Intergovernmental Subtotal	**579,419**	**0**	**385,000**	**0.0%**	**0**
Contributions from Private Sources	*40*	*0*	*0*	*0.0%*	*0*
Miscellaneous Subtotal	**40**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**579,459**	**0**	**385,000**	**0.0%**	**0**

Transportation Benefit District Fund

For detail on the Transportation Benefit District Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Revenues (continued)

Water Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Direct Federal Grants	*267,324*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*67,439*	*0*	*45,000*	*0.0%*	*45,000*
Intergovernmental Subtotal	**334,763**	**0**	**45,000**	**0.0%**	**45,000**
Utilities & Environment Services	*16,561,777*	*16,306,245*	*19,801,253*	*21.4%*	*20,954,955*
Culture & Recreation Services	*900*	*0*	*0*	*0.0%*	*0*
Internal Service Charges	*599,957*	*735,000*	*605,000*	*-17.7%*	*618,150*
Charges for Services Subtotal	**17,162,634**	**17,041,245**	**20,406,253**	**19.7%**	**21,573,105**
Non Court Fines & Penalties	*45,265*	*46,300*	*46,300*	*0.0%*	*46,300*
Fines & Penalties Subtotal	**45,265**	**46,300**	**46,300**	**0.0%**	**46,300**
Interest Earnings	*123,555*	*139,328*	*127,414*	*-8.6%*	*114,701*
Rents, Leases & Concessions	*69,952*	*99,500*	*159,500*	*60.3%*	*159,500*
Other Miscellaneous Revenue	*28,800*	*6,000*	*400,000*	*6566.7%*	*16,000*
Miscellaneous Subtotal	**222,307**	**244,828**	**686,914**	**180.6%**	**290,201**
Fund Department Proceeds	*0*	*0*	*2,500,000*	*0.0%*	*0*
Non Revenues Subtotal	**0**	**0**	**2,500,000**	**0.0%**	**0**
Transfers In	*908,527*	*963,112*	*874,782*	*-9.2%*	*949,213*
Other Subtotal	**908,527**	**963,112**	**874,782**	**-9.2%**	**949,213**
TOTAL REVENUES	**18,673,496**	**18,295,485**	**24,559,249**	**34.2%**	**22,903,819**

Wastewater Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Indirect Federal Grants	*2,654*	*3,000*	*3,000*	*0.0%*	*0*
Intergovernmental Subtotal	**2,654**	**3,000**	**3,000**	**0.0%**	**0**
General Government Services	*4,000*	*0*	*12,000*	*0.0%*	*12,240*
Utilities & Environment Services	*16,293,964*	*16,705,146*	*17,447,074*	*4.4%*	*18,733,178*
Internal Service Charges	*948,388*	*865,000*	*880,000*	*1.7%*	*914,200*
Charges for Services Subtotal	**17,246,352**	**17,570,146**	**18,339,074**	**4.4%**	**19,659,618**
Non Court Fines & Penalties	*49,681*	*48,350*	*48,350*	*0.0%*	*49,741*
Fines & Penalties Subtotal	**49,681**	**48,350**	**48,350**	**0.0%**	**49,741**
Interest Earnings	*256,330*	*462,413*	*302,507*	*-34.6%*	*302,507*
Rents, Leases & Concessions	*72,939*	*67,500*	*61,500*	*-8.9%*	*61,500*
Other Miscellaneous Revenue	*73,223*	*750*	*13,000,000*	*1733233%*	*0*
Miscellaneous Subtotal	**402,492**	**530,663**	**13,364,007**	**2418.4%**	**364,007**
Fund Department Proceeds	*46,218,677*	*0*	*0*	*0.0%*	*0*
Non Revenues Subtotal	**46,218,677**	**0**	**0**	**0.0%**	**0**
Proceeds of Refunding LT Debt	*397,332*	*0*	*0*	*0.0%*	*0*
Other Subtotal	**397,332**	**0**	**0**	**0.0%**	**0**
TOTAL REVENUES	**64,317,188**	**18,152,159**	**31,754,431**	**74.9%**	**20,073,366**

Public Works Department Budget Summary – Revenues (continued)

Storm/Surface Water Utility Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Non Business Licenses & Permits	*91,053*	*80,000*	*90,000*	*12.5%*	*90,000*
Licenses & Permits Subtotal	**91,053**	**80,000**	**90,000**	**12.5%**	**90,000**
Direct Federal Grants	*4,453*	*0*	*0*	*0.0%*	*0*
State Grants	*501,191*	*500,000*	*1,788,800*	*257.8%*	*699,750*
Intergovernmental Service Revenues	*65,363*	*110,000*	*100,000*	*-9.1%*	*100,000*
Intergovernmental Subtotal	**571,007**	**610,000**	**1,888,800**	**209.6%**	**799,750**
Utilities & Environment Services	*4,894,153*	*4,859,000*	*5,285,000*	*8.8%*	*5,545,070*
Internal Service Charges	*331,246*	*258,000*	*413,000*	*60.1%*	*298,040*
Charges for Services Subtotal	**5,225,399**	**5,117,000**	**5,698,000**	**11.4%**	**5,843,110**
Non Court Fines & Penalties	*15,455*	*16,000*	*15,000*	*-6.3%*	*15,450*
Fines & Penalties Subtotal	**15,455**	**16,000**	**15,000**	**-6.3%**	**15,450**
Interest Earnings	*39,916*	*36,638*	*37,859*	*3.3%*	*37,859*
Other Miscellaneous Revenue	*1,706*	*1,426,200*	*1,267,474*	*-11.1%*	*200*
Miscellaneous Subtotal	**41,622**	**1,462,838**	**1,305,333**	**-10.8%**	**38,059**
Transfers In	*0*	*0*	*3,775*	*0.0%*	*0*
Other Subtotal	**0**	**0**	**3,775**	**0.0%**	**0**
TOTAL REVENUES	**5,944,536**	**7,285,838**	**9,000,908**	**23.5%**	**6,786,369**

Solid Waste Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Business & Occupation Taxes	*1,252,349*	*1,305,000*	*1,285,000*	*-1.5%*	*1,295,300*
Taxes Subtotal	**1,252,349**	**1,305,000**	**1,285,000**	**-1.5%**	**1,295,300**
State Grants	*488,720*	*0*	*0*	*0.0%*	*0*
Intergovernmental Service Revenues	*62,290*	*65,000*	*170,000*	*161.5%*	*50,000*
Intergovernmental Subtotal	**551,010**	**65,000**	**170,000**	**161.5%**	**50,000**
Utilities & Environment Services	*106,143*	*111,000*	*107,000*	*-3.6%*	*110,210*
Internal Service Charges	*39,954*	*39,600*	*39,000*	*-1.5%*	*40,560*
Charges for Services Subtotal	**146,097**	**150,600**	**146,000**	**-3.1%**	**150,770**
Interest Earnings	*75,532*	*89,794*	*81,794*	*-8.9%*	*81,794*
Rents, Leases & Concessions	*5,615*	*0*	*0*	*0.0%*	*0*
Other Miscellaneous Revenue	*6,299*	*3,000*	*5,000*	*66.7%*	*5,000*
Miscellaneous Subtotal	**87,446**	**92,794**	**86,794**	**-6.5%**	**86,794**
TOTAL REVENUES	**2,036,902**	**1,613,394**	**1,687,794**	**4.6%**	**1,582,864**

Public Works Department Budget Summary – Revenues (continued)

Parking Services Fund

Department Revenues by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Intergovernmental Service Revenues	*23,000*	*23,000*	*24,000*	*4.3%*	*24,000*
Intergovernmental Subtotal	**23,000**	**23,000**	**24,000**	**4.3%**	**24,000**
Parking Infraction Penalties	*703,480*	*750,000*	*750,000*	*0.0%*	*1,022,500*
Non Court Fines & Penalties	*1,061*	*50*	*50*	*0.0%*	*52*
Fines & Penalties Subtotal	**704,541**	**750,050**	**750,050**	**0.0%**	**1,022,552**
Interest Earnings	*14,505*	*18,407*	*14,860*	*-19.3%*	*14,860*
Rents, Leases & Concessions	*1,545,767*	*1,467,515*	*1,509,515*	*2.9%*	*1,773,515*
Other Miscellaneous Revenue	*26,404*	*10,000*	*10,000*	*0.0%*	*10,000*
Miscellaneous Subtotal	**1,586,676**	**1,495,922**	**1,534,375**	**2.6%**	**1,798,375**
TOTAL REVENUES	**2,314,217**	**2,268,972**	**2,308,425**	**1.7%**	**2,844,927**

Fleet Administration Fund:
For detail on the Fleet Administration Fund, see the fund statement in the Fund Budgets section of the document.

Purchasing and Materials Management Fund:
For detail on the Purchasing and Materials Management Fund, see the fund statement in the Fund Budgets section of the document.

Facilities Administration Fund:
For detail on the Facilities Administration Fund, see the fund statement in the Fund Budgets section of the document.

Natural Resource Protection and Restoration Fund:
For detail on the Natural Resource Protection and Restoration Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Expenditures

Street Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*4,960,248*	*5,284,803*	*4,917,517*	*-6.9%*	*4,876,918*
OVERTIME & HAZARD DUTY	*46,117*	*56,779*	*55,779*	*-1.8%*	*56,757*
SALARIES & WAGES Subtotal	**5,006,365**	**5,341,582**	**4,973,296**	**-6.9%**	**4,933,675**
PERSONNEL BENEFITS	*1,928,330*	*2,245,909*	*2,239,941*	*-0.3%*	*2,274,066*
PERSONNEL BENEFITS Subtotal	**1,928,330**	**2,245,909**	**2,239,941**	**-0.3%**	**2,274,066**
OFFICE & OPER. SUPPLIES	*513,173*	*438,360*	*422,762*	*-3.6%*	*432,121*
FUEL CONSUMED	*98,615*	*89,665*	*93,265*	*4.0%*	*95,463*
SMALL TOOLS & MINOR EQUIP	*149,845*	*167,160*	*43,830*	*-73.8%*	*39,375*
SUPPLIES Subtotal	**761,633**	**695,185**	**559,857**	**-19.5%**	**566,959**
PROFESSIONAL SERVICES	*841,782*	*303,280*	*1,471,100*	*385.1%*	*430,610*
COMMUNICATION	*1,935*	*3,422*	*3,363*	*-1.7%*	*3,465*
TRAVEL	*35,621*	*35,985*	*30,935*	*-14.0%*	*37,319*
ADVERTISING	*1,393*	*2,850*	*2,300*	*-19.3%*	*2,324*
OPERATING RENTALS & LEASES	*36,521*	*43,550*	*43,550*	*0.0%*	*44,857*
UTILITY SERVICE	*1,089,620*	*1,024,294*	*1,055,694*	*3.1%*	*1,089,855*
REPAIRS & MAINTENANCE	*858,641*	*1,027,958*	*1,046,758*	*1.8%*	*1,076,705*
MISCELLANEOUS	*58,763*	*125,374*	*177,176*	*41.3%*	*186,836*
OTHER SERVICES & CHARGES Subtotal	**2,924,276**	**2,566,713**	**3,830,876**	**49.3%**	**2,871,971**
INTERGOVERNMENTAL PROF SERVS	*60,505*	*126,000*	*161,000*	*27.8%*	*121,000*
EXTERNAL TAXES & OPER ASSESS	*195*	*0*	*0*	*0.0%*	*0*
INTERFUND SUBSIDIES	*191,601*	*330,475*	*753,710*	*128.1%*	*762,682*
INTERGOVERNMENTAL SERVICES Subtotal	**252,301**	**456,475**	**914,710**	**100.4%**	**883,682**
OTHER IMPROVEMENTS	*2,583,840*	*4,537,500*	*1,805,000*	*-60.2%*	*2,540,000*
MACHINERY AND EQUIPMENT	*41,632*	*0*	*12,500*	*0.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*564,197*	*0*	*2,427,746*	*0.0%*	*0*
CAPITAL OUTLAY Subtotal	**3,189,669**	**4,537,500**	**4,245,246**	**-6.4%**	**2,540,000**
INTERFUND PROFESSIONAL SERVICE	*2,553,758*	*2,279,548*	*2,297,605*	*0.8%*	*2,392,186*
INTERFUND COMMUNICATIONS	*78,046*	*78,107*	*87,827*	*12.4%*	*90,462*
INTERFUND SUPPLIES	*88,422*	*150,585*	*148,382*	*-1.5%*	*152,644*
INTERFUND CAPITAL OUTLAYS	*0*	*0*	*2,500*	*0.0%*	*0*
INTERFUND OPERATING RENTALS	*437,196*	*455,675*	*418,921*	*-8.1%*	*431,489*
INTERFUND INSURANCE SERVICES	*164,487*	*142,766*	*156,352*	*9.5%*	*161,043*
INTERFUND REPAIRS & MAINT	*264,669*	*273,411*	*283,917*	*3.8%*	*291,214*
INTERFUND PAYT FOR SERVICE Subtotal	**3,586,578**	**3,380,092**	**3,395,504**	**0.5%**	**3,519,038**
TOTAL EXPENDITURES	**17,649,152**	**19,223,456**	**20,159,430**	**4.9%**	**17,589,391**

Paths & Trails Reserve Fund

For detail on the Paths & Trails Reserve Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Expenditures (continued)

Federal Building Fund

For detail on the Federal Building Fund, see the fund statement in the Fund Budgets section of the document.

Olympic Pipeline Incident Fund

For detail on the Olympic Pipeline Incident Fund, see the fund statement in the Fund Budgets section of the document.

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

REET Funds are shared by multiple departments. The Public Works Department share is shown here. The City REET Fund Statement is show in the Fund Budgets section of the document.

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
OFFICE & OPER. SUPPLIES	*2,987*	*0*	*0*	*0.0%*	*0*
SUPPLIES Subtotal	**2,987**	**0**	**0**	**0.0%**	**0**
PROFESSIONAL SERVICES	*212,884*	*0*	*481,250*	*0.0%*	*0*
REPAIRS & MAINTENANCE	*4,546*	*0*	*0*	*0.0%*	*0*
MISCELLANEOUS	*700*	*0*	*0*	*0.0%*	*0*
OTHER SERVICES & CHARGES Subtotal	**218,130**	**0**	**481,250**	**0.0%**	**0**
INTERGOVERNMENTAL PROF SERVS	*15,141*	*0*	*0*	*0.0%*	*0*
INTERGOVERNMENTAL SERVICES Subtotal	**15,141**	**0**	**0**	**0.0%**	**0**
OTHER IMPROVEMENTS	*1,222,198*	*100,000*	*0*	*-100.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*0*	*1,000,000*	*1,000,000*	*0.0%*	*1,000,000*
CAPITAL OUTLAY Subtotal	**1,222,198**	**1,100,000**	**1,000,000**	**-9.1%**	**1,000,000**
INTERFUND PROFESSIONAL SERVICE	*168,538*	*0*	*0*	*0.0%*	*0*
INTERFUND SUPPLIES	*1,341*	*0*	*0*	*0.0%*	*0*
INTERFUND PAYT FOR SERVICE Subtotal	**169,879**	**0**	**0**	**0.0%**	**0**
TOTAL EXPENDITURES	**1,628,335**	**1,100,000**	**1,481,250**	**34.7%**	**1,000,000**

Transportation Benefit District Fund

For detail on the Transportation Benefit District Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Expenditures (continued)

Water Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*1,964,244*	*2,242,657*	*2,417,745*	*7.8%*	*2,385,082*
OVERTIME & HAZARD DUTY	*51,626*	*39,000*	*39,000*	*0.0%*	*39,683*
SALARIES & WAGES Subtotal	**2,015,870**	**2,281,657**	**2,456,745**	**7.7%**	**2,424,765**
PERSONNEL BENEFITS	*810,110*	*981,363*	*1,121,836*	*14.3%*	*1,134,445*
PERSONNEL BENEFITS Subtotal	**810,110**	**981,363**	**1,121,836**	**14.3%**	**1,134,445**
OFFICE & OPER. SUPPLIES	*530,482*	*757,609*	*754,165*	*-0.5%*	*761,744*
FUEL CONSUMED	*75,764*	*81,258*	*81,300*	*0.1%*	*83,740*
SMALL TOOLS & MINOR EQUIP	*22,341*	*44,550*	*42,200*	*-5.3%*	*43,467*
SUPPLIES Subtotal	**628,587**	**883,417**	**877,665**	**-0.7%**	**888,951**
PROFESSIONAL SERVICES	*1,128,117*	*613,000*	*483,750*	*-21.1%*	*460,143*
COMMUNICATION	*27,342*	*32,500*	*29,800*	*-8.3%*	*30,695*
TRAVEL	*9,891*	*21,297*	*21,685*	*1.8%*	*22,335*
ADVERTISING	*8,582*	*13,700*	*11,050*	*-19.3%*	*11,238*
OPERATING RENTALS & LEASES	*11,696*	*13,850*	*16,150*	*16.6%*	*16,620*
UTILITY SERVICE	*433,063*	*498,560*	*513,142*	*2.9%*	*528,537*
REPAIRS & MAINTENANCE	*734,591*	*620,900*	*1,586,400*	*155.5%*	*1,388,441*
MISCELLANEOUS	*82,278*	*129,869*	*167,610*	*29.1%*	*172,640*
OTHER SERVICES & CHARGES Subtotal	**2,435,560**	**1,943,676**	**2,829,587**	**45.6%**	**2,630,649**
INTERGOVERNMENTAL PROF SERVS	*565,768*	*652,250*	*621,250*	*-4.8%*	*621,250*
EXTERNAL TAXES & OPER ASSESS	*787,865*	*795,071*	*920,355*	*15.8%*	*968,193*
INTERFUND TAXES & OPER ASSESS	*2,885,334*	*2,840,511*	*3,275,162*	*15.3%*	*3,482,154*
INTERFUND SUBSIDIES	*0*	*0*	*41,333*	*0.0%*	*71,623*
INTERGOVERNMENTAL SERVICES Subtotal	**4,238,967**	**4,287,832**	**4,858,100**	**13.3%**	**5,143,220**
LAND	*770,000*	*350,000*	*947,374*	*170.7%*	*1,370,543*
OTHER IMPROVEMENTS	*279,912*	*0*	*100,000*	*0.0%*	*100,000*
MACHINERY AND EQUIPMENT	*13,598*	*55,000*	*0*	*-100.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*1,254,251*	*1,300,000*	*1,500,000*	*15.4%*	*3,900,000*
CAPITAL OUTLAY Subtotal	**2,317,761**	**1,705,000**	**2,547,374**	**49.4%**	**5,370,543**
REVENUE BONDS	*1,610,000*	*1,530,000*	*1,663,235*	*8.7%*	*1,741,323*
OTHER NOTES	*138,073*	*138,073*	*102,284*	*-25.9%*	*102,284*
PRINCIPAL	*0*	*0*	*731,062*	*0.0%*	*738,702*
DEBT SERVICE PRINCIPAL Subtotal	**1,748,073**	**1,668,073**	**2,496,581**	**49.7%**	**2,582,309**
INTEREST ON INTERFUND DEBT	*0*	*0*	*14,386*	*0.0%*	*6,747*
INTEREST/LONG-TERM EXT. DEBT	*727,873*	*670,126*	*665,417*	*-0.7%*	*613,162*
DEBT REGISTRATION COSTS	*905*	*0*	*0*	*0.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**728,778**	**670,126**	**679,803**	**1.4%**	**619,909**
INTERFUND PROFESSIONAL SERVICE	*3,304,730*	*3,103,231*	*3,184,008*	*2.6%*	*3,279,380*
INTERFUND COMMUNICATIONS	*7,944*	*7,896*	*7,943*	*0.6%*	*8,181*
INTERFUND SUPPLIES	*498,517*	*1,014,092*	*1,323,017*	*30.5%*	*1,326,712*
INTERFUND CAPITAL OUTLAYS	*0*	*1,500*	*0*	*-100.0%*	*0*
INTERFUND OPERATING RENTALS	*198,060*	*198,312*	*217,717*	*9.8%*	*224,247*
INTERFUND INSURANCE SERVICES	*95,284*	*102,961*	*100,473*	*-2.4%*	*103,487*
INTERFUND REPAIRS & MAINT	*170,266*	*189,167*	*208,271*	*10.1%*	*214,235*
INTERFUND PAYT FOR SERVICE Subtotal	**4,274,801**	**4,617,159**	**5,041,429**	**9.2%**	**5,156,242**
TOTAL EXPENDITURES	**19,198,507**	**19,038,303**	**22,909,120**	**20.3%**	**25,951,033**

Public Works Department Budget Summary – Expenditures (continued)

Wastewater Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*2,313,384*	*2,539,992*	*2,567,058*	*1.1%*	*2,601,634*
OVERTIME & HAZARD DUTY	*97,082*	*46,000*	*46,000*	*0.0%*	*46,805*
SALARIES & WAGES Subtotal	**2,410,466**	**2,585,992**	**2,613,058**	**1.0%**	**2,648,439**
PERSONNEL BENEFITS	*921,856*	*1,099,298*	*1,199,970*	*9.2%*	*1,245,296*
PERSONNEL BENEFITS Subtotal	**921,856**	**1,099,298**	**1,199,970**	**9.2%**	**1,245,296**
OFFICE & OPER. SUPPLIES	*853,783*	*879,725*	*844,100*	*-4.0%*	*868,229*
FUEL CONSUMED	*62,039*	*70,025*	*69,000*	*-1.5%*	*71,071*
SMALL TOOLS & MINOR EQUIP	*48,019*	*83,900*	*106,800*	*27.3%*	*109,998*
SUPPLIES Subtotal	**963,841**	**1,033,650**	**1,019,900**	**-1.3%**	**1,049,298**
PROFESSIONAL SERVICES	*846,750*	*834,000*	*718,500*	*-13.8%*	*738,345*
COMMUNICATION	*21,363*	*24,250*	*24,250*	*0.0%*	*24,978*
TRAVEL	*9,451*	*10,915*	*11,315*	*3.7%*	*11,403*
ADVERTISING	*2,373*	*1,200*	*1,000*	*-16.7%*	*1,030*
OPERATING RENTALS & LEASES	*8,074*	*34,725*	*10,725*	*-69.1%*	*11,047*
UTILITY SERVICE	*1,239,358*	*1,271,850*	*1,272,850*	*0.1%*	*1,311,036*
REPAIRS & MAINTENANCE	*580,066*	*1,021,415*	*1,323,415*	*29.6%*	*1,366,305*
MISCELLANEOUS	*121,285*	*154,305*	*176,605*	*14.5%*	*181,889*
OTHER SERVICES & CHARGES Subtotal	**2,828,720**	**3,352,660**	**3,538,660**	**5.5%**	**3,646,033**
INTERGOVERNMENTAL PROF SERVS	*86,896*	*110,500*	*90,200*	*-18.4%*	*60,200*
EXTERNAL TAXES & OPER ASSESS	*348,302*	*430,492*	*386,139*	*-10.3%*	*412,488*
INTERFUND TAXES & OPER ASSESS	*1,858,812*	*1,926,652*	*2,011,974*	*4.4%*	*2,160,036*
INTERFUND SUBSIDIES	*0*	*0*	*2,541,383*	*0.0%*	*71,675*
INTERGOVERNMENTAL SERVICES Subtotal	**2,294,010**	**2,467,644**	**5,029,696**	**103.8%**	**2,704,399**
OTHER IMPROVEMENTS	*47,895*	*0*	*100,000*	*0.0%*	*100,000*
MACHINERY AND EQUIPMENT	*246,246*	*65,000*	*0*	*-100.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*4,220,179*	*22,000,000*	*32,000,000*	*45.5%*	*1,500,000*
CAPITAL OUTLAY Subtotal	**4,514,320**	**22,065,000**	**32,100,000**	**45.5%**	**1,600,000**
REVENUE BONDS	*2,145,000*	*475,000*	*305,600*	*-35.7%*	*286,796*
OTHER NOTES	*23,447*	*23,447*	*0*	*-100.0%*	*590,400*
DEBT SERVICE PRINCIPAL Subtotal	**2,168,447**	**498,447**	**305,600**	**-38.7%**	**877,196**
INTEREST/LONG-TERM EXT. DEBT	*625,506*	*1,805,469*	*1,854,860*	*2.7%*	*1,969,242*
DEBT ISSUE COSTS	*549,488*	*0*	*0*	*0.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**1,174,994**	**1,805,469**	**1,854,860**	**2.7%**	**1,969,242**
INTERFUND PROFESSIONAL SERVICE	*2,927,875*	*2,872,120*	*2,932,085*	*2.1%*	*3,023,917*
INTERFUND COMMUNICATIONS	*8,554*	*8,658*	*9,141*	*5.6%*	*9,415*
INTERFUND SUPPLIES	*45,258*	*106,852*	*104,991*	*-1.7%*	*107,664*
INTERFUND CAPITAL OUTLAYS	*0*	*1,700*	*200*	*-88.2%*	*206*
INTERFUND OPERATING RENTALS	*201,146*	*224,620*	*196,553*	*-12.5%*	*202,449*
INTERFUND INSURANCE SERVICES	*82,790*	*85,909*	*86,353*	*0.5%*	*88,944*
INTERFUND REPAIRS & MAINT	*114,137*	*111,002*	*103,369*	*-6.9%*	*106,288*
INTERFUND PAYT FOR SERVICE Subtotal	**3,379,760**	**3,410,861**	**3,432,692**	**0.6%**	**3,538,883**
TOTAL EXPENDITURES	**20,656,414**	**38,319,021**	**51,094,436**	**33.3%**	**19,278,786**

Public Works Department Budget Summary – Expenditures (continued)

Storm/Surface Water Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*904,672*	*1,061,832*	*1,170,859*	*10.3%*	*1,158,203*
OVERTIME & HAZARD DUTY	*5,764*	*15,000*	*20,000*	*33.3%*	*20,350*
SALARIES & WAGES Subtotal	**910,436**	**1,076,832**	**1,190,859**	**10.6%**	**1,178,553**
PERSONNEL BENEFITS	*385,115*	*453,543*	*534,449*	*17.8%*	*540,625*
PERSONNEL BENEFITS Subtotal	**385,115**	**453,543**	**534,449**	**17.8%**	**540,625**
OFFICE & OPER. SUPPLIES	*77,076*	*73,460*	*83,400*	*13.5%*	*85,553*
FUEL CONSUMED	*53,576*	*52,500*	*57,500*	*9.5%*	*58,905*
SMALL TOOLS & MINOR EQUIP	*9,262*	*12,650*	*16,250*	*28.5%*	*16,738*
SUPPLIES Subtotal	**139,914**	**138,610**	**157,150**	**13.4%**	**161,196**
PROFESSIONAL SERVICES	*183,961*	*418,000*	*511,000*	*22.2%*	*604,350*
COMMUNICATION	*19,854*	*29,100*	*29,100*	*0.0%*	*29,973*
TRAVEL	*5,968*	*4,300*	*5,000*	*16.3%*	*5,150*
ADVERTISING	*590*	*8,000*	*6,000*	*-25.0%*	*6,240*
OPERATING RENTALS & LEASES	*2,681*	*5,000*	*5,000*	*0.0%*	*5,150*
UTILITY SERVICE	*10,356*	*14,350*	*15,850*	*10.5%*	*16,326*
REPAIRS & MAINTENANCE	*146,351*	*145,724*	*264,224*	*81.3%*	*140,154*
MISCELLANEOUS	*39,486*	*41,240*	*42,240*	*2.4%*	*43,507*
OTHER SERVICES & CHARGES Subtotal	**409,247**	**665,714**	**878,414**	**32.0%**	**850,850**
INTERGOVERNMENTAL PROF SERVS	*0*	*500*	*500*	*0.0%*	*500*
EXTERNAL TAXES & OPER ASSESS	*77,464*	*88,380*	*94,968*	*7.5%*	*99,644*
INTERFUND TAXES & OPER ASSESS	*528,816*	*564,650*	*606,740*	*7.5%*	*636,617*
INTERFUND SUBSIDIES	*0*	*0*	*19,203*	*0.0%*	*44,278*
INTERGOVERNMENTAL SERVICES Subtotal	**606,280**	**653,530**	**721,411**	**10.4%**	**781,039**
OTHER IMPROVEMENTS	*0*	*0*	*247,400*	*0.0%*	*0*
MACHINERY AND EQUIPMENT	*286,614*	*40,000*	*0*	*-100.0%*	*0*
CONSTRUCTION OF FIXED ASSETS	*145,041*	*2,876,000*	*2,737,969*	*-4.8%*	*1,349,985*
CAPITAL OUTLAY Subtotal	**431,655**	**2,916,000**	**2,985,369**	**2.4%**	**1,349,985**
OTHER NOTES	*0*	*31,965*	*0*	*-100.0%*	*0*
DEBT SERVICE PRINCIPAL Subtotal	**0**	**31,965**	**0**	**-100.0%**	**0**
INTEREST/LONG-TERM EXT. DEBT	*0*	*21,422*	*0*	*-100.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**0**	**21,422**	**0**	**-100.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*1,587,061*	*1,544,984*	*1,753,016*	*13.5%*	*1,789,467*
INTERFUND COMMUNICATIONS	*209*	*100*	*100*	*0.0%*	*103*
INTERFUND SUPPLIES	*56,652*	*95,276*	*74,161*	*-22.2%*	*76,386*
INTERFUND CAPITAL OUTLAYS	*0*	*2,500*	*0*	*-100.0%*	*0*
INTERFUND OPERATING RENTALS	*184,819*	*187,629*	*212,944*	*13.5%*	*219,333*
INTERFUND INSURANCE SERVICES	*23,310*	*25,185*	*26,395*	*4.8%*	*27,187*
INTERFUND REPAIRS & MAINT	*149,902*	*146,045*	*146,152*	*0.1%*	*150,477*
INTERFUND PAYT FOR SERVICE Subtotal	**2,001,953**	**2,001,719**	**2,212,768**	**10.5%**	**2,262,953**
TOTAL EXPENDITURES	**4,884,600**	**7,959,335**	**8,680,420**	**9.1%**	**7,125,201**

Public Works Department Budget Summary – Expenditures (continued)

Solid Waste Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*113,096*	*127,298*	*140,470*	*10.3%*	*142,148*
OVERTIME & HAZARD DUTY	*1,314*	*0*	*0*	*0.0%*	*0*
SALARIES & WAGES Subtotal	**114,410**	**127,298**	**140,470**	**10.3%**	**142,148**
PERSONNEL BENEFITS	*40,195*	*52,887*	*62,759*	*18.7%*	*65,442*
PERSONNEL BENEFITS Subtotal	**40,195**	**52,887**	**62,759**	**18.7%**	**65,442**
OFFICE & OPER. SUPPLIES	*6,521*	*40,400*	*30,400*	*-24.8%*	*30,712*
FUEL CONSUMED	*3,987*	*3,840*	*3,840*	*0.0%*	*3,955*
SMALL TOOLS & MINOR EQUIP	*124*	*5,100*	*2,900*	*-43.1%*	*2,927*
SUPPLIES Subtotal	**10,632**	**49,340**	**37,140**	**-24.7%**	**37,594**
PROFESSIONAL SERVICES	*221,739*	*100*	*100*	*0.0%*	*103*
TRAVEL	*0*	*0*	*200*	*0.0%*	*206*
ADVERTISING	*0*	*100*	*200*	*100.0%*	*206*
OPERATING RENTALS & LEASES	*234*	*11,000*	*11,000*	*0.0%*	*11,330*
UTILITY SERVICE	*176,165*	*392,500*	*312,000*	*-20.5%*	*312,000*
REPAIRS & MAINTENANCE	*731,735*	*450,000*	*555,000*	*23.3%*	*450,000*
MISCELLANEOUS	*1,000*	*1,150*	*1,000*	*-13.0%*	*1,030*
OTHER SERVICES & CHARGES Subtotal	**1,130,873**	**854,850**	**879,500**	**2.9%**	**774,875**
INTERGOVERNMENTAL PROF SERVS	*70,338*	*46*	*46*	*0.0%*	*46*
EXTERNAL TAXES & OPER ASSESS	*1,896*	*1,140*	*1,140*	*0.0%*	*1,140*
INTERGOVERNMENTAL SERVICES Subtotal	**72,234**	**1,186**	**1,186**	**0.0%**	**1,186**
G. O. BONDS	*330,000*	*350,000*	*365,000*	*4.3%*	*385,000*
DEBT SERVICE PRINCIPAL Subtotal	**330,000**	**350,000**	**365,000**	**4.3%**	**385,000**
INTEREST/LONG-TERM EXT. DEBT	*365,055*	*348,406*	*331,980*	*-4.7%*	*313,073*
DEBT REGISTRATION COSTS	*604*	*0*	*0*	*0.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**365,659**	**348,406**	**331,980**	**-4.7%**	**313,073**
INTERFUND PROFESSIONAL SERVICE	*274,995*	*239,395*	*256,221*	*7.0%*	*261,658*
INTERFUND SUPPLIES	*596*	*2,375*	*8,350*	*251.6%*	*8,601*
INTERFUND OPERATING RENTALS	*1,799*	*1,815*	*5,215*	*187.3%*	*5,371*
INTERFUND INSURANCE SERVICES	*1,600*	*1,467*	*1,548*	*5.5%*	*1,594*
INTERFUND REPAIRS & MAINT	*2,752*	*3,180*	*3,706*	*16.5%*	*3,817*
INTERFUND PAYT FOR SERVICE Subtotal	**281,742**	**248,232**	**275,040**	**10.8%**	**281,041**
TOTAL EXPENDITURES	**2,345,745**	**2,032,199**	**2,093,075**	**3.0%**	**2,000,359**

Public Works Department Budget Summary – Expenditures (continued)

Parking Services Fund

Department Expenditures by Sub-type	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
SALARIES & WAGES	*297,384*	*301,795*	*283,005*	*-6.2%*	*285,972*
SALARIES & WAGES Subtotal	**297,384**	**301,795**	**283,005**	**-6.2%**	**285,972**
PERSONNEL BENEFITS	*140,828*	*148,346*	*144,965*	*-2.3%*	*150,714*
PERSONNEL BENEFITS Subtotal	**140,828**	**148,346**	**144,965**	**-2.3%**	**150,714**
OFFICE & OPER. SUPPLIES	*90,994*	*108,850*	*109,200*	*0.3%*	*132,460*
FUEL CONSUMED	*2,152*	*2,000*	*2,000*	*0.0%*	*2,060*
SMALL TOOLS & MINOR EQUIP	*119,495*	*64,850*	*64,850*	*0.0%*	*66,796*
SUPPLIES Subtotal	**212,641**	**175,700**	**176,050**	**0.2%**	**201,316**
PROFESSIONAL SERVICES	*240,670*	*115,000*	*65,450*	*-43.1%*	*68,900*
COMMUNICATION	*0*	*650*	*575*	*-11.5%*	*592*
TRAVEL	*0*	*1,000*	*1,000*	*0.0%*	*1,030*
ADVERTISING	*760*	*1,150*	*800*	*-30.4%*	*824*
OPERATING RENTALS & LEASES	*0*	*250*	*0*	*-100.0%*	*0*
UTILITY SERVICE	*65,842*	*82,750*	*57,750*	*-30.2%*	*60,233*
REPAIRS & MAINTENANCE	*31,976*	*341,629*	*343,629*	*0.6%*	*353,878*
MISCELLANEOUS	*9,006*	*10,064*	*12,564*	*24.8%*	*12,866*
OTHER SERVICES & CHARGES Subtotal	**348,254**	**552,493**	**481,768**	**-12.8%**	**498,323**
INTERGOVERNMENTAL PROF SERVS	*6,000*	*6,000*	*6,000*	*0.0%*	*6,000*
EXTERNAL TAXES & OPER ASSESS	*2,069*	*1,788*	*1,788*	*0.0%*	*1,788*
INTERFUND SUBSIDIES	*721,286*	*718,842*	*787,532*	*9.6%*	*807,884*
INTERGOVERNMENTAL SERVICES Subtotal	**729,355**	**726,630**	**795,320**	**9.5%**	**815,672**
G. O. BONDS	*125,000*	*130,000*	*0*	*-100.0%*	*0*
DEBT SERVICE PRINCIPAL Subtotal	**125,000**	**130,000**	**0**	**-100.0%**	**0**
INTEREST/LONG-TERM EXT. DEBT	*8,368*	*4,862*	*0*	*-100.0%*	*0*
DEBT SERVICE INTEREST Subtotal	**8,368**	**4,862**	**0**	**-100.0%**	**0**
INTERFUND PROFESSIONAL SERVICE	*202,365*	*215,925*	*202,632*	*-6.2%*	*208,562*
INTERFUND COMMUNICATIONS	*4,699*	*4,992*	*5,470*	*9.6%*	*5,635*
INTERFUND SUPPLIES	*97*	*300*	*0*	*-100.0%*	*0*
INTERFUND OPERATING RENTALS	*123,748*	*132,021*	*135,717*	*2.8%*	*139,788*
INTERFUND INSURANCE SERVICES	*5,358*	*11,766*	*11,563*	*-1.7%*	*11,910*
INTERFUND REPAIRS & MAINT	*17,961*	*28,563*	*27,202*	*-4.8%*	*27,415*
INTERFUND PAYT FOR SERVICE Subtotal	**354,228**	**393,567**	**382,584**	**-2.8%**	**393,310**
TOTAL EXPENDITURES	**2,216,058**	**2,433,393**	**2,263,692**	**-7.0%**	**2,345,307**

Fleet Administration Fund:

For detail on the Fleet Administration Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Expenditures (continued)

Purchasing and Materials Management Fund:
For detail on the Purchasing and Materials Management Fund, see the fund statement in the Fund Budgets section of the document.

Facilities Administration Fund:
For detail on the Facilities Administration Fund, see the fund statement in the Fund Budgets section of the document.

Natural Resource Protection and Restoration Fund:
For detail on the Natural Resource Protection and Restoration Fund, see the fund statement in the Fund Budgets section of the document.

Public Works Department Program Groups

Department revenues are generated by the program groups as shown below.

The PW Revenues and Reserves group accounts for revenues and fund reserves specific to the department shared between programs within the department. It is not used for expenditures.

Revenues by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
PW Revenues and Reserves	*9,879,508*	*9,585,244*	*9,620,087*	*0.4%*	*9,823,197*
Public Works Administration	*604,775*	*655,758*	*1,880,989*	*186.8%*	*1,956,149*
Public Works Maint Admin	*606,622*	*713,114*	*-*	*-100.0%*	*-*
PW Treatment Plants Operations	*1,829,838*	*1,345,750*	*1,421,000*	*5.6%*	*1,453,240*
PW Water/Wastewater Utility Ops	*31,103,006*	*31,407,041*	*32,547,057*	*3.6%*	*34,949,435*
Public Works Maintenance Ops	*7,330,986*	*6,757,057*	*7,172,457*	*6.1%*	*7,451,395*
Public Works Financial Mgmt	*1,439,767*	*1,512,215*	*874,782*	*-42.2%*	*949,213*
PW Supervision and Technology	*1,841,546*	*2,130,171*	*1,975,890*	*-7.2%*	*2,037,576*
PW Solid Waste Remediation	*984,384*	*515,000*	*515,000*	*0.0%*	*525,300*
Purchasing and Material Mgmt Ops	*1,885,377*	*2,448,006*	*2,436,390*	*-0.5%*	*2,595,947*
Public Works Fleet Operations	*3,480,617*	*3,327,864*	*4,029,903*	*21.1%*	*4,083,145*
Public Works Facilities Ops	*2,055,982*	*2,440,576*	*2,552,008*	*4.6%*	*2,553,090*
Facilities Capital Maintenance	*470,411*	*195,505*	*695,444*	*255.7%*	*605,444*
QECB Bond	*6,729,388*	*791,782*	*359,863*	*-54.6%*	*359,863*
Natural Resources	*208,674*	*63,106*	*331,887*	*425.9%*	*449,139*
PW Transportation Management	*2,512,293*	*2,813,034*	*2,622,034*	*-6.8%*	*3,162,954*
Public Works Engineering Svcs	*2,063,840*	*2,047,000*	*2,232,000*	*9.0%*	*2,297,700*
PW Capital Improvements	*46,756,119*	*1,963,808*	*18,785,638*	*856.6%*	*929,314*
Public Works Construction	*4,576,267*	*7,657,000*	*8,035,000*	*4.9%*	*5,172,500*
PW Acquisition and Facilities Mgmt	*123,320*	*135,000*	*-*	*-100.0%*	*-*
PW Watershed Acquisition/Mgmt	*2,123,462*	*2,139,370*	*5,508,633*	*157.5%*	*5,162,939*
Commercial Leasing	*203,228*	*178,643*	*181,557*	*1.6%*	*181,559*
Subtotal of Revenues by Group	**128,809,410**	**80,822,044**	**103,777,619**	**28.4%**	**86,699,099**

The Public Works department's overhead costs, such as administration, safety, and engineering are paid from the Street Fund. The department then has an internal cost recovery program, charging groups within the department and other departments for overhead and costs incurred. Other departments are also charged to recover the cost of Fleet, Facilities, Purchasing, and Engineering services.

Interfund charges (shown on the preceding page) reflect the department's expenditures for this internal program along with other citywide cost recovery programs.

Revenues shown above include revenues from both Public Works internal and citywide cost recovery programs.

Public Works Department Program Groups (continued)

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2011 Actual	2012 Adopted	2013 Budget	Change 2012 to 2013	2014 Estimate
Public Works Administration	*648,174*	*673,239*	*2,088,892*	*210.3%*	*2,123,248*
Public Works Maint Admin	*521,906*	*638,157*	*-*	*-100.0%*	*-*
PW Treatment Plants Operations	*10,283,176*	*11,472,318*	*11,886,774*	*3.6%*	*12,169,635*
PW Water/Wastewater Utility Ops	*14,600,420*	*16,358,385*	*17,006,975*	*4.0%*	*17,674,610*
Public Works Maintenance Ops	*8,765,354*	*9,846,111*	*8,452,604*	*-14.2%*	*8,554,854*
Public Works Financial Mgmt	*5,638,104*	*4,700,307*	*6,558,658*	*39.5%*	*4,768,523*
PW Supervision and Technology	*1,905,906*	*2,357,370*	*1,582,357*	*-32.9%*	*1,656,280*
PW Solid Waste Remediation	*1,102,384*	*500,000*	*500,000*	*0.0%*	*500,000*
Purchasing and Material Mgmt Ops	*1,829,112*	*2,789,239*	*2,775,997*	*-0.5%*	*2,831,847*
Public Works Fleet Operations	*2,370,085*	*3,275,308*	*3,506,395*	*7.1%*	*3,186,390*
Public Works Facilities Ops	*2,186,322*	*2,431,833*	*2,651,446*	*9.0%*	*2,688,376*
Facilities Capital Maintenance	*562,746*	*230,000*	*470,000*	*104.3%*	*395,000*
QECB Bond	*3,834,809*	*351,864*	*351,864*	*0.0%*	*351,864*
Natural Resources	*700,972*	*703,358*	*3,238,898*	*360.5%*	*3,205,871*
PW Transportation Management	*5,034,773*	*5,062,303*	*4,972,118*	*-1.8%*	*5,096,260*
Public Works Engineering Svcs	*3,752,495*	*4,841,650*	*5,546,989*	*14.6%*	*5,392,953*
PW Capital Improvements	*7,620,210*	*26,176,000*	*36,485,369*	*39.4%*	*6,749,985*
Public Works Construction	*6,684,035*	*9,015,765*	*10,424,846*	*15.6%*	*6,520,000*
PW Acquisition and Facilities Mgmt	*202,808*	*225,581*	*-*	*-100.0%*	*-*
PW Watershed Acquisition/Mgmt	*2,726,318*	*2,265,867*	*5,118,815*	*125.9%*	*5,205,574*
Commercial Leasing	*272,844*	*410,196*	*345,987*	*-15.7%*	*354,811*
TOTAL EXPENDITURES	**81,242,953**	**104,324,851**	**123,964,984**	**18.8%**	**89,426,081**

Group Descriptions

Public Works Administration accounts for the department head and administrative office operations.

Public Works Maintenance Administration accounts for administration of the operations division, including the safety program. This group is funded by the Street Fund, and costs are recovered through the department's internal cost recovery program.

Public Works Treatment Plants Operations accounts for operation of both the water and wastewater treatment plants. This group is funded by both Water and Wastewater funds.

The Public Works Water / Wastewater Utility Operations group maintains the water distribution and sewer collection systems. This group is funded by both Water and Wastewater funds.

Public Works Department Program Groups (continued)

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, solid waste code enforcement, and operation of the Clean Green facility. Beginning in 2010, storm and surface water program planning and maintenance and operation of the storm and surface water facilities and utility were moved to this group. This group is funded by the Street, Storm/Surface Water Utility, and Solid Waste Funds.

The Public Works Financial Management group includes department financial staff and operations, which are paid for from the Street Fund with costs recovered through the department's internal program. Debt service cost for department debt is also accounted for in this group. Funds included in the group for debt service include Water, Sewer and Solid Waste.

The Public Works Supervision and Technology group includes GIS services, department computer infrastructure replacement and systems analysis, department data management, and water meter reading. These services are paid for from the Street Fund with costs recovered through the department's internal program.

The Solid Waste Remediation group accounts for projects that qualify for use of Solid Waste Funds due to remediation needs, such as landfill cleanup projects.

The Purchasing and Materials Management group maintains supply inventories primarily for Public Works Department with some use by other department programs such as Parks Maintenance Operations. This group also manages the process for public bidding and contracts. This group is funded by the Purchasing and Materials Management Fund, an internal service fund.

The Fleet group manages fleet acquisition and maintenance. The group is funded by the Fleet Administration Fund, an internal service fund.

The Facilities group manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall. The group is funded by the Facilities Administration Fund, an internal service fund.

The Facilities Capital Maintenance group was created to replace the former Capital Maintenance Fund that no longer qualifies as a Special Revenue Fund due to changes in accounting rules. Citywide maintenance and improvement projects will be tracked in this group.

The QEC Bond group was formed in 2011 to account for citywide upgrades to heating and ventilation systems that are being paid for by Qualified Energy Conservation Bonds.

Public Works Department Program Groups (continued)

The Environmental Resources Operations group provides water monitoring, environmental policy and education, and environmental restoration construction projects. The group works toward completion of the Lake Whatcom Management Work Plan. Funding for this group currently comes from the Natural Resource Protection and Restoration Fund, the Water Fund, and the Olympic Pipeline Incident Fund.

The Public Works Transportation Management group manages the parkade and on-street parking in the City. This group is also responsible for maintaining traffic signals and signage and managing communication and fiber optic systems. The group is funded by the Street and Parking Services funds.

Public Works Engineering Services provides project engineering for the department and as a service to other city departments. This group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. The City's commute trip reduction program is also in this group. This group is funded by the Street Fund, and a portion of the costs are recovered through charges to other departments or through the department's internal cost recovery program.

The Public Works Capital Improvements group accounts for the cost of the capital construction projects other than Streets. Funding currently comes from the Water, Wastewater, and Storm/Surface Water Utility Funds

The Public Works Construction group accounts for the cost of all capital construction for Streets and related work such as sidewalks, storm drainage, street lighting and traffic control. Funding currently comes from the Street and REET funds.

The Public Works Storm and Surface Water Management group was consolidated into the Public Works Maintenance Operations group beginning in 2010.

The Public Works Acquisition and Facilities Management group handles land acquisitions for the department, other than watershed properties. This group is Street funded.

The Public Works Watershed Acquisition / Management group handles watershed property acquisitions and is funded by the Water Fund.

The Commercial Leasing group manages maintenance and leasing of commercial properties owned by the City. These include the old Federal Building and space in the parkade. The group is currently funded by the Parking Services and Facilities funds.

Public Works Department 2013 Work Plan

1. Update Pavement Rating System - Six Year Comprehensive Pavement Management Plan
2. Bicycle Master Plan
3. Central Management System - Emergency Signal Pre-Emption
4. Aerial Photography
5. Re-banding Emergency Services Radio Network
6. Construct New Sehome Communication Tower and Equipment Building
7. Alabama Street Corridor Study
8. Update Public Works Development Regulations
9. Railroad Quiet Zone

Public Works Department 2012 Accomplishments

Natural Resources

1. Removed an additional 19 lbs per year of phosphorus from Lake Whatcom by improving existing facilities and installing new facilities.
2. Completed 25 Homeowner Incentive projects in the Lake Whatcom, a project for Geneva Elementary, and the Lake Whatcom Educational Incentive project (information and incentives for car washing, native plantings, alternative transportation, and dog waste).
3. Piloted boat inspection protocols for the Aquatic Invasive Species Prevention Program and conducted a comprehensive invasive species survey of Lake Whatcom. Developed a robust inspection program for implementation in 2013.

Engineering

1. Completed Pedestrian Master Plan.
2. Under construction on Post Point Waste Water Treatment Plant (WWTP) improvements. Project is on time and on budget and at 20% complete. Over half of subcontracts went to local contractors and suppliers.
3. Completed the Meador/Kansas/Ellis project with was the last link of the Whatcom Creek trail system and also the first certified green roads project (nationwide).

Water and Sewer

1. Installed 1,447 water meter assemblies meeting the project goal for 2012 and staying on schedule to meet the 2017 mandate to provide all customers with water meters.
2. Completed comprehensive financial rate studies and adopted 6-year rate schedules for water, sewer and storm and surface water utilities. Adopted rates provide for long term financial stability of the utilities, revenue for necessary improvements and reinvestment in the system while maintaining competitive and reasonable utility rates.

Public Works Department 2012 Accomplishments (continued)

Facilities

Using a low interest bond the City completed a $6.0 Million retrofit to replace aging equipment and realize energy savings.

Public Works Department Performance/Activity Measures

Treatment Plants Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
WATER FILTRATION PLANT									
Millions of Gallons of Water Treated per Day	10.39	9.79	10.47	10.78	9.70	9.37	8.92	8.82	8.54
Clarity of the drinking water measured by actual NTU	0.03	0.03	0.03	0.30	0.04	0.04	0.04	0.04	0.03
WASTEWATER - POST POINT POLLUTION CONTROL PLANT									
Plant Flow - Millions of Gallons per Day	12.53	11.80	12.48	12.00	11.64	12.80	12.17	12.20	12.70
Sludge Incineration - Tons	4,003	4,141	4,187	4,291	4,324	4,481	3,864	4,327	4,178

Maintenance Operations Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
STORM AND SURFACE WATER MAINTENANCE									
# of outfall retrofits completed in Lk Whatcom Watershed		4	2	4	4	0	3	3	6
# of stormwater inspections conducted in the Lake Whatcom watershed			3,060	3,160	4,567	2,737	3,468	5,699	4,309

Engineering, Capital and Construction Groups	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Miles of Street Resurfaced	6.60	4.90	0.53	6.74	1.77	2.44	5.91	5.05	4.65
Feet of Water Main Replaced	21,089	3,679	-	740	10,224	4,628	1,685	18,188	6,264
Feet of Wastewater Main Replaced	12,351	8,181	38.5	12,148	1,373	22,787	23,598	27,964	5,586

Watershed Acquisition Mgmt Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Current Yr Acquisitions - Acres	196	-	144	50	107	28	77	-	369
Cumulative Acres Acquired	983	984	1,128	1,178	1,285	1,313	1,390	1,390	1,759
Cost of Acquisitions by Year (millions)	$1.378	$0.546	$3.954	$0.810	$2.370	$1.945	$1.566	$0.770	$5.182

2013 CAPITAL BUDGET AND
2013 - 2018 CAPITAL FACILITIES PLAN

Capital Outlay
The Finance Department establishes capitalization thresholds used to prepare capital budgets based on General Accepted Accounting Practices and state law. Most expenditures of less than $50,000 per single item are budgeted as operating expenditures rather than capital expenditures. At the completion of a capital project, all related labor, materials and services costs are added to capital outlay for the project to arrive at the total project cost and value of the asset.

Purpose
The Capital Facilities Plan (CFP) is a strategic financing plan matching the costs of future capital improvements and purchases to anticipated revenues. The CFP establishes priorities by estimating costs, identifying funding sources and proposing an implementation schedule for all facility or infrastructure-related capital projects and acquisitions.

The CFP is a six-year rolling plan that is revised annually to reflect varying conditions. The CFP includes 2013 capital expenditures for City Council adoption and an estimate of future capital needs for 2014 – 2018 to guide future capital decisions. The adoption of the CFP contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered part of the Capital Facilities element of the Comprehensive Plan. The CFP also incorporates the Bellingham School District's Capital Facilities Plan by reference.

Only the expenditures and appropriations for 2013 are authorized by Council. The projects identified for the remaining five years may be altered due to cost or varying conditions.

Existing City Assets
Substantial investment by the public and the City over the years has resulted in a very large asset base for Bellingham's residents. The City's current physical plant consists of:

- Public buildings, including some leased space and commercial rental space.
- Drainage and stormwater control property and detention facilities.
- Park and recreation property, equipment and facilities including playgrounds, spray pools, athletic fields/courts, trails, beaches, street trees, sports stadiums, an aquatic facility, a cemetery and a golf course.
- Public library facilities and equipment.
- Police facilities and vehicles.
- Fire suppression and emergency medical service facilities, vehicles and equipment.
- Streets, sidewalks, street lights and signals.
- Water mains, customer services, a filtration plant, pump stations and storage reservoirs.
- Sanitary sewer mains, a treatment plant and pump stations.
- Vehicles and equipment.

Renewal and replacements for the street, water and sewer systems are included in the capital budget due to the large cost and nature of work done, which extends the life of the systems. These programs include the resurfacing of existing streets and the replacement of aging water and sewer lines.

Capital Facilities Plan Process

The CFP is updated annually by soliciting capital funding requests from departments, which are then reviewed by City administration. In 2010, a limited term Capital Facilities Task Force examined capital spending priorities and funding mechanisms.

Policy and planning documents adopted by City Council and the priorities established in the City's Financial Management Guidelines are considered when identifying capital projects to include in the budget and CFP. A list of some of the planning processes and documents considered when developing the CFP follows. Many of the multi-year plans also include annual updates or work plans.

Planning Horizon 20 - 50 Years

City of Bellingham Legacies
Waterfront Planning

Planning Horizon 20 Years

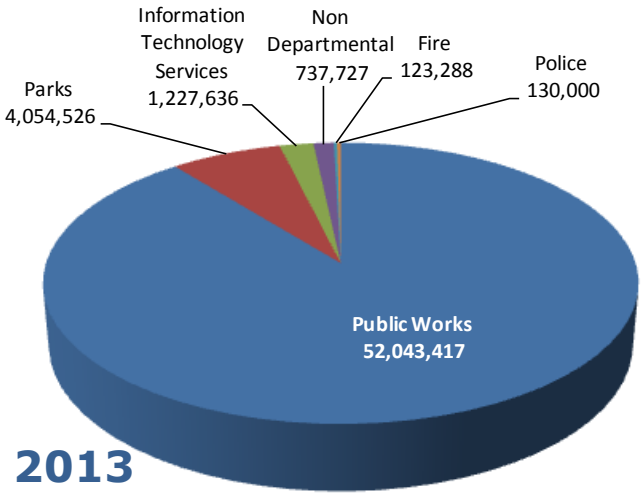
City of Bellingham Strategic Commitments
City of Bellingham Comprehensive Plan
Stormwater Management Plan
Downtown (City Center Master) Plan
Comprehensive Water Plan
Comprehensive Sewer Plan
Whatcom County Coordinated Sewer/Water Service Area Plan

Planning Horizon 5 Years

Bellingham Park, Recreation and Open Space Master Plan
City of Bellingham Transportation Improvement Plan
Community Development Consolidated Plan
Lake Whatcom Management Program

SUMMARY BY DEPARTMENT FOR ACTIVE PROJECTS/PURCHASES

		----------Estimates Subject to Revision and Council Approval----------					
Department	**2013 Request**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total 2013-2018**
Funded Amounts:							
Fire Department	**123,288**	123,288	123,288	123,288	123,288	123,288	739,728
Information Technology Services Department	**1,227,636**	1,989,666	1,769,829	656,035	451,206	408,636	6,503,008
Non Departmental	**737,727**	762,615	661,164	680,189	701,979	719,410	4,263,084
Park Department	**4,054,526**	11,028,390	5,569,424	7,495,954	1,974,647	1,637,856	31,760,797
Police Department	**130,000**	36,000	36,000	36,000	36,000	36,000	310,000
Public Works Department	**52,043,417**	18,002,975	34,778,458	30,765,941	18,832,490	36,083,918	190,507,199
Subtotal - Funded	**58,316,594**	**31,942,934**	**42,938,163**	**39,757,407**	**22,119,610**	**39,009,108**	**234,083,816**
Unfunded Amounts (for active projects):							
Park Department	**-**	-	11,275,000	3,750,000	-	1,400,000	16,425,000
Public Works Department	**-**	-	-	5,500,000	-	-	5,500,000
Subtotal - Unfunded	**-**	**-**	**11,275,000**	**9,250,000**	**-**	**1,400,000**	**21,925,000**
Grand Total Estimated Project Costs	**58,316,594**	**31,942,934**	**54,213,163**	**49,007,407**	**22,119,610**	**40,409,108**	**256,008,816**



SUMMARY BY FUNDING SOURCE FOR ACTIVE PROJECTS/PURCHASES

		- - - - - - - - - - - - - -Estimates Subject to Revision and Council Approval- - - - - - - - - - - -					
Source of Funds	**2013 Request**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total 2013-2018**
Funded Amounts:							
Wastewater Fund	**32,100,000**	1,600,000	9,100,000	16,100,000	3,100,000	7,100,000	69,100,000
Street Fund	**5,247,746**	2,540,000	2,475,000	2,725,000	2,675,000	2,925,000	18,587,746
Transportation Benefit District Fund	**5,312,678**	4,462,447	4,564,930	4,666,598	4,768,347	4,870,175	28,645,175
Water Fund	**3,511,374**	5,980,543	13,817,543	4,204,343	5,849,143	19,668,743	53,031,689
Storm/Surface Water Utility Fund	**2,985,369**	1,349,985	2,270,985	520,000	720,000	500,000	8,346,339
Greenways III Fund	**2,830,131**	8,431,354	4,139,739	5,495,568	901,737	838,171	22,636,700
2nd 1/4% Real Estate Excise Tax Fund	**1,385,894**	803,990	827,280	696,038	867,553	734,701	5,315,456
Fleet Administration Fund	**1,354,500**	1,050,000	1,530,000	1,530,000	700,000	-	6,164,500
1st 1/4% Real Estate Excise Tax Fund	**1,074,083**	1,214,625	1,092,884	1,109,151	1,225,426	1,095,709	6,811,878
Technology Replacement & Reserve Fund	**1,027,636**	1,839,666	1,679,829	656,035	451,206	408,636	6,063,008
Beyond Greenways Fund	**542,065**	42,609	45,380	47,314	49,370	51,507	778,245
Parks Impact Fund	**359,062**	1,909,621	1,013,415	1,766,050	568,837	571,744	6,188,729
Medic One Fund	**123,288**	123,288	123,288	123,288	123,288	123,288	739,728
Telecommunication and Technology Fund	**165,000**	125,000	90,000	-	-	-	380,000
Public Safety Dispatch Fund	**94,000**	-	-	-	-	-	94,000
Environmental Remediation Fund	**57,268**	58,806	60,390	62,022	63,703	65,434	367,623
Facilities Administration Fund	**50,500**	20,000	20,000	20,000	20,000	20,000	150,500
Police Federal Equitable Share Fund	**36,000**	36,000	36,000	36,000	36,000	36,000	216,000
Restricted Equipment - PEG Fund	**35,000**	25,000	-	-	-	-	60,000
Olympic-Whatcom Falls Park Addl Fund	**25,000**	200,000	-	-	-	-	225,000
Cemetery Fund	**-**	-	25,500	-	-	-	25,500
General Fund	**-**	130,000	26,000	-	-	-	156,000
Subtotal - Funded Amounts	**58,316,594**	**31,942,934**	**42,938,163**	**39,757,407**	**22,119,610**	**39,009,108**	**234,083,816**
Unfunded Amounts:							
Unfunded Portion of Active Projects	**-**	-	11,275,000	9,250,000	-	1,400,000	21,925,000
Grand Total	**58,316,594**	**31,942,934**	**54,213,163**	**49,007,407**	**22,119,610**	**40,409,108**	**256,008,816**

Anticipated Bond Issues to Fund Various Projects	**2013 Request**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total 2013-2018**
Wastewater Fund	**-**	-	20,000,000	-	-	5,000,000	25,000,000
Water Fund	**-**	-	9,000,000	-	-	1,000,000	10,000,000
Total Anticipated Bonds	**-**	**-**	**29,000,000**	**-**	**-**	**6,000,000**	**35,000,000**

Capital Projects by Department

FIRE DEPARTMENT			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	Prior Years	2013 Adopted	2014	2015	2016	2017	2018	Total Through 2018
Capital Projects/Purchases Paid from a Single Fund:								
Medic One Fund - Equipment								
Medic Unit	--	**123,288**	123,288	123,288	123,288	123,288	123,288	739,728
Capital Plan Total Estimated Expenditures	**-**	**123,288**	**123,288**	**123,288**	**123,288**	**123,288**	**123,288**	**739,728**
Less Unfunded Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Anticipated Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Outlay Capital Projects/Purchases	**-**	**123,288**	**123,288**	**123,288**	**123,288**	**123,288**	**123,288**	**739,728**

POLICE DEPARTMENT			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	Prior Years	2013 Adopted	2014	2015	2016	2017	2018	Total Through 2018
Capital Projects/Purchases Paid from a Single Fund:								
Police Federal Equitable Share Fund								
Undercover Vehicles	--	**36,000**	36,000	36,000	36,000	36,000	36,000	216,000
Public Safety Dispatch Fund								
Liebert UPS	--	**94,000**	-	-	-	-	-	94,000
Capital Plan Total Estimated Expenditures	**-**	**130,000**	**36,000**	**36,000**	**36,000**	**36,000**	**36,000**	**310,000**
Less Unfunded Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Anticipated Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Outlay Capital Projects/Purchases	**-**	**130,000**	**36,000**	**36,000**	**36,000**	**36,000**	**36,000**	**310,000**

PARK DEPARTMENT			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from Multiple Funds:								
Squalicum Creek Park Phase 3								
Squalicum Park/Olympic Fund	26,627	**-**	-	-	-	-	-	26,627
Greenways III Fund	600,000	**100,000**	4,000,000	-	-	-	-	4,700,000
Parks Impact Fund	40,000	**-**	500,000	-	-	-	-	540,000
Unfunded	-	**-**	-	-	-	-	500,000	500,000
Cordata Neighborhood Park Development								
Parks Impact Fund	-	**-**	50,000	250,000	1,000,000	-	-	1,300,000
Unfunded - Final Buildout	-	**-**	-	-	2,300,000	-	-	2,300,000
Boulevard Park Shoreline								
Greenways III Fund	528,800	**-**	-	-	-	-	-	528,800
Unfunded	-	**-**	-	575,000	-	-	-	575,000
Boulevard Park Cleanup - South State Street Manufactured Gas Plant								
Environmental Remediation Fund	2,230,498	**57,268**	58,806	60,390	62,022	63,703	65,434	2,598,121
DOE Grants, Judgments and Settlements, Transfers-In	(1,859,909)	**-**	-	-	-	-	-	(1,859,909)
Beyond Greenways Fund	13,305	**-**	-	-	-	-	-	13,305
Greenways III Fund	709,925	**-**	-	-	-	-	-	709,925
DOE Grants, Judgments and Settlements	(515,066)	**-**	-	-	-	-	-	(515,066)
Unfunded	-	**-**	-	8,000,000	-	-	-	8,000,000
Samish Crest Trail								
Beyond Greenways Fund	28,664	**-**	-	-	-	-	-	28,664
Unfunded	-	**-**	-	-	300,000	-	-	300,000
Whatcom Falls Park West Entry								
Olympic-Whatcom Falls Park Addl Fund	-	**25,000**	200,000	-	-	-	-	225,000
Greenways III	-	**100,000**	400,000	-	-	-	-	500,000

PARK DEPARTMENT - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	Prior Years	2013 Adopted	2014	2015	2016	2017	2018	Total Through 2018
Capital Projects/Purchases Paid from a Multiple Funds (continued):								
Labor Distributions to General Fund								
Beyond Greenways Fund	-	**42,065**	42,609	45,380	47,314	49,370	51,507	278,245
Greenways III Fund	-	**130,131**	131,354	139,739	145,568	151,737	158,171	856,700
Parks Impact Fund	-	**59,062**	59,621	63,415	66,050	68,837	71,744	388,729
Cornwall Beach Park								
Parks Impact Fund	-	**100,000**	-	-	-	-	-	100,000
Unfunded	-	**-**	-	200,000	1,150,000	-	900,000	2,250,000
Boulevard to Waterfront Park Boardwalk								
1st 1/4% Real Estate Excise Tax Fund	159,517	**-**	-	-	-	-	-	159,517
Greenways III Fund	2,341,277	**-**	3,900,000	-	-	-	-	6,241,277
Federal Indirect Grant - WDOT	(2,126,146)	**-**	-	-	-	-	-	(2,126,146)
Parks Impact Fund	-	**-**	600,000	-	-	-	-	600,000
Unfunded	-	**-**	-	2,500,000	-	-	-	2,500,000
Capital Projects/Purchases Paid from a Single Fund:								
General Fund								
Three Quarter Ton Super duty Pickup Truck	--	**-**	-	26,000	-	-	-	26,000
Sewer lifts for Boulevard and Padden	-	**-**	130,000	-	-	-	-	130,000

PARK DEPARTMENT - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund (Continued):								
1st 1/4% Real Estate Excise Tax Fund								
Annual Boundary Surveys	-	**-**	-	6,000	6,000	6,000	6,000	24,000
Sidewalk & Curb Replacement	-	**25,000**	25,000	25,000	25,000	25,000	25,000	150,000
Park and Sports Field Lighting	-	**8,000**	8,000	8,000	24,000	10,000	10,000	68,000
Roof Replacements	-	**18,000**	28,000	10,000	10,000	10,000	10,000	86,000
Trail Surface/Drainage Repairs	-	**15,000**	35,000	35,000	35,000	35,000	35,000	190,000
Aquatic Center Window Replacement	-	**-**	-	-	-	50,000	-	50,000
Aquatic Center Dive Tank Resurfacing	-	**-**	-	-	-	80,000	-	80,000
Big Rock Garden Park Fence Replacement	-	**-**	45,000	-	-	-	-	45,000
Bloedel Donovan Facility Improvements	-	**-**	45,000	-	-	-	-	45,000
Boulevard Park North Restroom Renovation	-	**-**	20,000	-	-	-	-	20,000
2nd 1/4% Real Estate Excise Tax Fund								
Annual Playground Repairs and Improvements	-	**150,000**	-	150,000	-	150,000	-	450,000
Parks Facility Asphalt Patching and Resurfacing	-	**25,000**	50,000	25,000	25,000	25,000	25,000	175,000
Beyond Greenways Fund								
Civic Field Stadium Turf Replacement	-	**500,000**	-	-	-	-	-	500,000
Greenways III Fund								
Greenway Land Acquisition	-	**2,330,000**	-	4,000,000	5,150,000	-	-	11,480,000
Interurban Trail - Chuckanut	-	**-**	-	-	-	-	680,000	680,000
Lake Padden Park Improvements	-	**50,000**	-	-	200,000	750,000	-	1,000,000
Arroyo Park Bridge Replacement and Trail Improvements	-	**120,000**	-	-	-	-	-	120,000

PARK DEPARTMENT - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund (Continued):								
Parks Impact Fund								
Land Acquisition - Park in Developing Area	-	-	500,000	-	500,000	300,000	300,000	1,600,000
Miscellaneous Community Parks Construction	200,000	-	100,000	600,000	100,000	100,000	100,000	1,200,000
Neighborhood Park Improvements	-	-	50,000	50,000	50,000	50,000	50,000	250,000
Sidewalks, Paths and Trails	-	**50,000**	50,000	50,000	50,000	50,000	50,000	300,000
Boulevard Park Shoreline	-	**150,000**	-	-	-	-	-	150,000
Cemetery Fund								
Fleet Add 60" Zero Turn Radius Turf Mower	-	-	-	14,000	-	-	-	14,000
Fleet Add Six Seat Electric Golf Cart	-	-	-	11,500	-	-	-	11,500
Capital Plan Total Estimated Expenditures	**6,878,613**	**4,054,526**	**11,028,390**	**16,844,424**	**11,245,954**	**1,974,647**	**3,037,856**	**55,064,410**
Less Unfunded Expenditures	**-**	**-**	**-**	**(11,275,000)**	**(3,750,000)**	**-**	**(1,400,000)**	**(16,425,000)**
Less Anticipated Revenue	**(4,501,121)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4,501,121)**
Net Outlay Capital Projects/Purchases	**2,377,492**	**4,054,526**	**11,028,390**	**5,569,424**	**7,495,954**	**1,974,647**	**1,637,856**	**34,138,289**

INFORMATION TECH SERVICES			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund:								
Restricted Equipment - PEG Fund - Equipment								
BTV10 equipment	-	**35,000**	25,000	-	-	-	-	60,000
Telecommunication and Technology Fund - Equipment								
Telephone System Upgrade	-	**165,000**	125,000	90,000	-	-	-	380,000
Technology Replacement & Reserve Fund								
Professional Services - Computer Training:								
Citywide Technology Training - High Priority (non capital)	-	**30,000**	30,000	-	-	-	-	60,000
Transfers from Other Funds	-	**(14,350)**	(14,350)	-	-	-	-	(28,700)
Equipment - Computer Hardware:								
Network Infrastructure Replacements	-	**129,636**	332,166	526,829	378,035	163,206	110,636	1,640,508
Transfers from Other Funds	--	**(22,625)**	(30,000)	-	-	-	-	(52,625)
Equipment - Computer Software:								
Budget System Replacement	-	**60,000**	100,000	-	-	-	-	160,000
Transfers from Other Funds	-	**(28,670)**	(47,790)	-	-	-	-	(76,460)
Computer Applications - Forecast	-	**247,000**	190,500	140,000	150,000	160,000	170,000	1,057,500
Transfers from Other Funds	--	**(75,000)**	(92,360)	-	-	-	-	(167,360)
Council Agenda Development and Publication System	-	**75,000**	10,000	-	-	-	-	85,000
E-City Replacement	100,000	**-**	90,000	-	-	-	-	190,000
Transfers from Other Funds	(100,000)	**-**	(90,000)	-	-	-	-	(190,000)
E-mail System Licenses & Client Access Licenses (CALs)	-	**-**	70,000	76,000	76,000	76,000	76,000	374,000
Transfers from Other Funds	(90,694)	**-**	(25,625)	-	-	-	-	(116,319)
Enterprise Document Management System	-	**175,000**	85,000	85,000	-	-	-	345,000
Transfers from Other Funds	-	**(87,502)**	(42,501)	-	-	-	-	(130,003)
GIS Aerial and LIDAR (See Public Works Street Fund for Prior Years)	-	**160,000**	-	-	-	-	-	160,000

INFORMATION TECH SERVICES - Continued

Funding Sources and Projects/Purchases	Prior Years	2013 Adopted	2014	2015	2016	2017	2018	Total Through 2018
			----------Estimates Subject to Revision and Council Approval----------					
Transfers from Other Funds	-	**(135,000)**	-	(42,500)	-	-	-	(177,500)
Hansen Work Management System Replacement	-	**-**	-	800,000	-	-	-	800,000
Transfers from Other Funds	-	**-**	-	(800,000)	-	-	-	(800,000)
Library System Replacement	-	**-**	140,000	-	-	-	-	140,000
Microsoft Enterprise Agreement and E-mail Maintenance	-	**51,000**	52,000	52,000	52,000	52,000	52,000	311,000
Transfers from Other Funds	(28,790)	**(23,968)**	(24,401)	(24,401)	(24,401)	(24,401)	(24,401)	(174,763)
Permitting/Work Management System Consulting	-	**100,000**	40,000	-	-	-	-	140,000
Transfers from Other Funds	--	**(100,000)**	(40,000)	-	-	-	-	(140,000)
Permitting Replacement of Tidemark System Software	-	**-**	700,000	-	-	-	-	700,000
Transfers from Other Funds	--	**-**	(392,000)	-	-	-	-	(392,000)
Capital Plan Total Estimated Expenditures	**100,000**	**1,227,636**	**1,989,666**	**1,769,829**	**656,035**	**451,206**	**408,636**	**6,603,008**
Less Unfunded Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Anticipated Revenue	**(219,484)**	**(487,115)**	**(799,027)**	**(866,901)**	**(24,401)**	**(24,401)**	**(24,401)**	**(2,445,730)**
Net Outlay Capital Projects/Purchases	**(119,484)**	**740,521**	**1,190,639**	**902,928**	**631,634**	**426,805**	**384,235**	**4,157,278**

NON DEPARTMENTAL			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund:								
1st 1/4% Real Estate Excise Tax Fund								
Indirect Cost Allocation Plan	-	**8,083**	8,625	8,884	9,151	9,426	9,709	53,878
2nd 1/4% Real Estate Excise Tax Fund								
Indirect Cost Allocation Plan	-	**7,805**	8,339	8,589	8,847	9,112	9,385	52,077
Civic Field and Aquatic Center Debt Service	-	**721,839**	745,651	643,691	662,191	683,441	700,316	4,157,129
Capital Plan Total Estimated Expenditures	**-**	**737,727**	**762,615**	**661,164**	**680,189**	**701,979**	**719,410**	**4,263,084**
Less Unfunded Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Anticipated Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Outlay Capital Projects/Purchases	**-**	**737,727**	**762,615**	**661,164**	**680,189**	**701,979**	**719,410**	**4,263,084**

PUBLIC WORKS DEPT - ENGINEERING DIVISION			- - - - - - - - - - - - - -Estimates Subject to Revision and Council Approval- - - - - - - - - -					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from Multiple Funds:								
Bellingham Waterfront Wharf Street Roundabout								
Street Fund	25,104	**2,427,746**	-	-	-	-	-	2,452,850
State Grant	-	**(2,100,000)**	-	-	-	-	-	(2,100,000)
2nd 1/4% Real Estate Excise Tax Fund	357,111	**-**	-	-	-	-	-	357,111
James/Bakerview Intersection Safety & Signal Improvements (mitigation)								
2nd 1/4% Real Estate Excise Tax Fund	-	**481,250**	-	-	-	-	-	481,250
Federal Grant	-	**(385,000)**	-	-	-	-	-	(385,000)
Unfunded	-	**-**	-	-	1,000,000	-	-	1,000,000
Padden Creek Daylighting								
2nd 1/4% Real Estate Excise Tax Fund	98	**-**	-	-	-	-	-	98
Storm/Surface Water Utility Fund	3,302,048	**-**	200,000	-	-	-	-	3,502,048
DOE Grant	(500,000)	**-**	-	-	-	-	-	(500,000)
DOE Revolving Loan	(1,426,000)	**-**	-	-	-	-	-	(1,426,000)
Unfunded	-	**-**	-	-	-	-	-	-
West Horton Road Multimodal Corridor Improvements - Phase1								
Street Fund	948,394	**500,000**	-	-	-	-	-	1,448,394
Mitigation Fees	(961,975)	**-**	-	-	-	-	-	(961,975)
State Grant		**(500,000)**	-	-	-	-	-	(500,000)
Unfunded	-	**-**	-	-	4,500,000	-	-	4,500,000

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			- - - - - - - - - - - - - -Estimates Subject to Revision and Council Approval- - - - - - - - - -					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund:								
Street Fund								
Annual Pavement Resurfacing	-	**1,330,000**	2,165,000	2,250,000	2,350,000	2,450,000	2,550,000	13,095,000
Annual Signal Improvement Program	-	**225,000**	225,000	225,000	225,000	225,000	225,000	1,350,000
Biennial Street Light Replacement	-	**-**	150,000	-	150,000	-	150,000	450,000
North End Regional Stormwater Facility	-	**500,000**	-	-	-	-	-	500,000
West Bakerview Corridor Interchange Capacity, I/S Safety Improvements	2,750,000	**250,000**	-	-	-	-	-	3,000,000
1st 1/4% Real Estate Excise Tax Fund								
Bellingham Waterfront District Infrastructure	430,000	**1,000,000**	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,430,000
Transportation Benefit District Fund								
TBD Annual NON-Motorized Projects-Transportation Benefit District	-	**1,855,425**	1,490,000	1,540,000	1,590,000	1,640,000	1,690,000	9,805,425
TBD Annual Pavement Resurfacing-Transportation Benefit District	-	**1,855,425**	1,490,000	1,540,000	1,590,000	1,640,000	1,690,000	9,805,425
WTA Payments Sunday Service and TBD Labor Distribution to General Fund	-	**1,601,828**	1,482,447	1,484,930	1,486,598	1,488,347	1,490,175	9,034,325

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund (continued):								
Water Fund								
Annual Water Main Replacement Program	-	**1,100,000**	1,100,000	2,000,000	2,000,000	2,000,000	2,000,000	10,200,000
Bellingham Waterfront GP Hydropower Generation	-	**400,000**	1,800,000	800,000	-	-	-	3,000,000
Diversion Dam Fish Screens	-	**-**	-	-	-	-	10,000,000	10,000,000
Grant	-	**-**	-	-	-	-	(5,000,000)	(5,000,000)
Grant	-	**-**	-	-	-	-	(5,000,000)	(5,000,000)
Kearney Road Pump Station (Cordata)		**-**	-	-	-	300,000	4,000,000	4,300,000
Grant	-	**-**	-	-	-	-	(4,000,000)	(4,000,000)
King Mt Reservoir (Cordata)	-	**-**	-	-	-	500,000	500,000	1,000,000
Bond	-	**-**	-	-	-	-	(1,000,000)	(1,000,000)
Stormwater Projects - 30% Fee	-	**58,000**	600,000	700,000	1,000,000	1,400,000	1,500,000	5,258,000
Water Treatment Plant (WTP) Pre-Treatment	3,101,672	**-**	1,000,000	9,000,000	-	-	-	13,101,672
Bond	-	**-**	-	(9,000,000)	-	-	-	(9,000,000)
Watershed Land Acquisitions	-	**947,374**	1,370,543	1,207,543	1,094,343	1,539,143	1,558,743	7,717,689
Wastewater Fund								
Annual Sewer Main Replacement Program	-	**2,000,000**	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	11,500,000
Bellingham Waterfront Wet Weather Peak Flow Facility	222,864	**-**	-	-	1,000,000	1,000,000	-	2,222,864
Roeder Lift Station Replacement	-	**-**	-	2,000,000	13,000,000	-	-	15,000,000
Bond	-	**-**	-	(15,000,000)	-	-	-	(15,000,000)
Sewer Inflow and Infiltration Projects	-	**-**	-	5,000,000	-	-	5,000,000	10,000,000
Bond	-	**-**	-	(5,000,000)	-	-	(5,000,000)	(10,000,000)
Wastewater Treatment Plant (WWTP) Facility Expansion	24,178,084	**30,000,000**	-	-	-	-	-	54,178,084
Bond	(20,000,000)	**-**	-	-	-	-	-	(20,000,000)
PW Trust Fund Loan	-	**(13,000,000)**	-	-	-	-	-	(13,000,000)

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund (continued):								
Storm/Surface Water Utility Fund								
Annual Overlay Storm Improvements	-	**150,000**	-	-	-	-	-	150,000
Annual Storm Main Replacement Projects - Capacity	-	**75,000**	-	-	-	-	-	75,000
Annual Storm Main Replacement Projects - Non Capacity	-	**100,000**	-	-	-	-	-	100,000
Brentwood/4 Pond Forest System Upgrade	-	**-**	-	-	-	-	-	-
CBD Raingardens	-	**450,000**	-	-	-	-	-	450,000
DOE Grant	-	**(450,000)**	-	-	-	-	-	(450,000)
Facility Property B Acquisition	-	**-**	-	-	450,000	-	-	450,000
Facility Property B Filter System	-	**-**	-	-	-	400,000	-	400,000
James/Bakerview Intersection Safety & Signal Improvements (mitigation)	-	**-**	-	-	-	-	-	-
Mill Wheel Pond Purchase and Improvements	-	**-**	-	-	-	-	-	-
Net Zero Water Retrofit	-	**179,000**	-	-	-	-	-	179,000
DOE Grant	-	**(134,250)**	-	-	-	-	-	(134,250)
Northshore Estates Facility C	-	**-**	-	-	-	-	-	-
Northshore Facility A-2 (AHHS)	-	**-**	-	-	-	-	-	-
Northshore Road R-W Retrofit	-	**375,000**	-	-	-	-	-	375,000
DOE Grant	-	**(375,000)**	-	-	-	-	-	(375,000)
Padden Creek Estuary	-	**-**	466,500	466,500	-	-	-	933,000
DOE Grant	-	**-**	(699,750)	-	-	-	-	(699,750)
Project WQ/Q Required Mitigation	-	**150,000**	-	-	-	-	-	150,000
Project WQ/Q Retrofits - System Improvements	-	**100,000**	-	-	-	-	-	100,000

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	Prior Years	2013 Adopted	2014	2015	2016	2017	2018	Total Through 2018
Capital Projects/Purchases Paid from a Single Fund (continued):								
Silver Beach Creek Easements and Improvements	-	**-**	-	-	-	-	400,000	400,000
Squalicum Creek Re-Route Phase 1	-	**966,969**	483,485	483,485	-	-	-	1,933,939
DOE Loan	-	**(1,267,274)**	-	-	-	-	-	(1,267,274)
DOE Grant	-	**(500,000)**	-	-	-	-	-	(500,000)
Stormwater Projects - 30% Fee	-	**-**	-	-	-	-	-	-
Stormwater Projects - E. Racine Street/Whatcom-Racine	-	**-**	-	-	-	100,000	-	100,000
Stormwater Projects - Electric Avenue/Kansas S/O Ohio	-	**-**	-	-	-	50,000	50,000	100,000
Stormwater Projects - Gladstone Street/Iron-James	-	**-**	-	-	-	-	50,000	50,000
Stormwater Projects - Guide Meridian S/O Bakerview	-	**-**	100,000	-	-	-	-	100,000
Stormwater Projects - Humboldt Street/E.Maryland-E.Illinois	-	**-**	-	-	-	70,000	-	70,000
Stormwater Projects - Huntington/Shepardson S/O Academy (SF/Infilt)	-	**-**	-	-	-	-	-	-
Stormwater Projects - Liberty Street/Maple-Laurel Storm Replacement	-	**-**	-	-	-	-	-	-
Stormwater Projects - Midway Lane/Bakerview Spur and Irongate Road	-	**-**	-	-	70,000	-	-	70,000
Stormwater Projects - Modoc Drive N/O Woodridge-Clearbrook	-	**-**	-	26,000	-	-	-	26,000
Stormwater Projects - Park Street/Jefferson-Washington	-	**-**	50,000	150,000	-	-	-	200,000
Stormwater Projects - Potter Street/Grant-Ellis	-	**-**	-	-	-	100,000	-	100,000

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund (continued):								
Stormwater Projects - Texas Street/St.Paul-Toledo-Undine	-	-	-	230,000	-	-	-	230,000
Stormwater Projects - Undine Street/Ontario Street/St.Clair Street S/O Alabama	-	-	-	95,000	-	-	-	95,000
Stormwater Projects - Walnut Street/Eldridge-Jefferson Storm Replacement	-	-	-	300,000	-	-	-	300,000
Stormwater Projects - Washington Street/Park-Walnut	-	-	50,000	-	-	-	-	50,000
Stormwater Projects - Williams Street/Eldridge-W.Connecticut	-	-	-	520,000	-	-	-	520,000
Vactor Waste Facility Expansion	-	**247,400**	-	-	-	-	-	247,400
DOE Grant	-	**(185,550)**	-	-	-	-	-	(185,550)
WQ (Water Quality Padden Creek Estuary)	-	**192,000**	-	-	-	-	-	192,000
DOE Grant	-	**(144,000)**	-	-	-	-	-	(144,000)
Capital Plan Total Estimated Expenditures	**35,315,375**	**49,517,417**	**16,722,975**	**33,018,458**	**34,505,941**	**17,902,490**	**35,853,918**	**222,836,574**
Less Unfunded Expenditures	**-**	**-**	**-**	**-**	**(5,500,000)**	**-**	**-**	**(5,500,000)**
Less Anticipated Revenue	**(22,887,975)**	**(19,041,074)**	**(699,750)**	**(29,000,000)**	**-**	**-**	**(20,000,000)**	**(91,628,799)**
Net Outlay Capital Projects/Purchases	**12,427,400**	**30,476,343**	**16,023,225**	**4,018,458**	**29,005,941**	**17,902,490**	**15,853,918**	**125,707,775**

PUBLIC WORKS DEPT - OPERATIONS DIVISION			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund:								
Street Fund								
Fleet Add Flail Head	--	**15,000**	-	-	-	-	-	15,000
GIS Aerial and LIDAR	51,900	**-**	-	-	-	-	-	51,900
Water Fund								
Annual Emergency Water Repairs	-	**100,000**	100,000	100,000	100,000	100,000	100,000	600,000
Fleet Add Vactor Truck (Water)	--	**-**	-	-	-	-	-	-
Stormwater Retrofit Bloedel Donovan Park	-	**906,000**	10,000	10,000	10,000	10,000	10,000	956,000
DOE Grant	-	**(384,000)**	-	-	-	-	-	(384,000)
Wastewater Fund								
Annual Emergency Sewer Repairs	-	**100,000**	100,000	100,000	100,000	100,000	100,000	600,000
Fleet Administration Fund								
Fleet Heavy Duty Work Equipment Replacements	--	**300,000**	350,000	650,000	700,000	-	-	2,000,000
Fleet Management System	--	**80,000**	50,000	-	-	-	-	130,000
Fleet Other Machinery and Equipment Replacements	--	**-**	-	250,000	200,000	250,000	-	700,000
Fleet Transportation Equipment Replacements	--	**622,000**	500,000	500,000	500,000	450,000	-	2,572,000
Fleet Vehicle Hoist Replacement	--	**150,000**	-	-	-	-	-	150,000
GPS Hardware and Software	--	**100,000**	-	-	-	-	-	100,000
Make Ready for Hardware/Software Systems	--	**4,500**	-	-	-	-	-	4,500
Make Ready on Fleet Replacements	--	**98,000**	150,000	130,000	130,000	-	-	508,000

PUBLIC WORKS DEPT - OPERATIONS DIVISION - Continued			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Projects/Purchases Paid from a Single Fund (Continued):								
Facilities Administration Fund								
Annual Facilities Maintenance Program (funded by Capital Maintenance Fund)	-	**(690,000)**	(600,000)	(650,000)	(650,000)	(650,000)	(650,000)	(3,890,000)
Building Information Management System (BIS)	--	**20,000**	20,000	20,000	20,000	20,000	20,000	120,000
Fleet Add Facilities Service Truck	--	**30,500**	-	-	-	-	-	30,500
Capital Plan Total Estimated Expenditures	**51,900**	**2,526,000**	**1,280,000**	**1,760,000**	**1,760,000**	**930,000**	**230,000**	**8,537,900**
Less Unfunded Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Anticipated Revenue	**-**	**(1,074,000)**	**(600,000)**	**(650,000)**	**(650,000)**	**(650,000)**	**(650,000)**	**(4,274,000)**
Net Outlay Capital Projects/Purchases	**51,900**	**1,452,000**	**680,000**	**1,110,000**	**1,110,000**	**280,000**	**(420,000)**	**4,263,900**

CITY-WIDE CAPITAL PLAN TOTALS

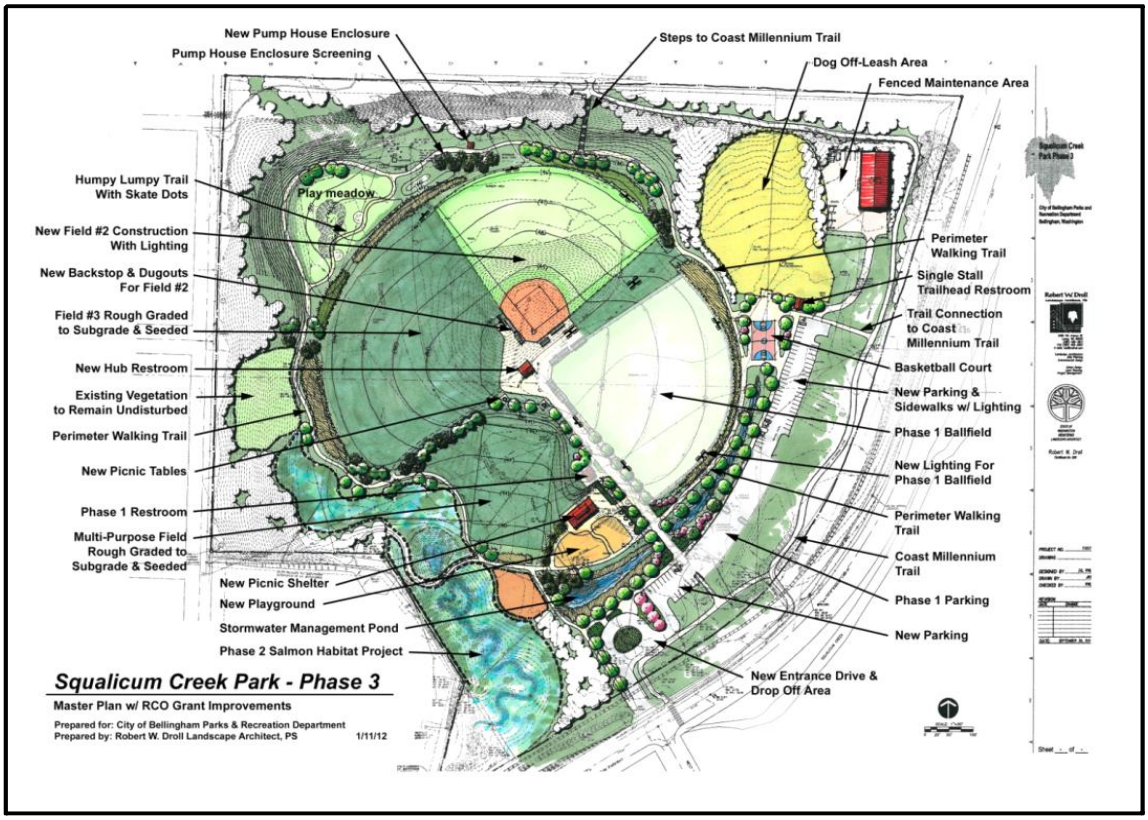
			----------Estimates Subject to Revision and Council Approval----------					
Funding Sources and Projects/Purchases	**Prior Years**	**2013 Adopted**	**2014**	**2015**	**2016**	**2017**	**2018**	**Total Through 2018**
Capital Plan Total Estimated	**42,345,888**	**58,316,594**	**31,942,934**	**54,213,163**	**49,007,407**	**22,119,610**	**40,409,108**	**298,354,704**
Less Unfunded Expenditures	**-**	**-**	**-**	**(11,275,000)**	**(9,250,000)**	**-**	**(1,400,000)**	**(21,925,000)**
Less Anticipated Revenue/Transfers	**(27,608,580)**	**(20,602,189)**	**(2,098,777)**	**(30,516,901)**	**(674,401)**	**(674,401)**	**(20,674,401)**	**(102,849,650)**
Net Outlay Capital Projects/Purchases	**14,737,308**	**37,714,405**	**29,844,157**	**12,421,262**	**39,083,006**	**21,445,209**	**18,334,707**	**173,580,054**

CFP Featured Projects - Summaries

SQUALICUM CREEK PARK PHASE 3

Project Description (PD2022-3)

Proposed Phase 3 improvements include a children's playground, picnic shelter, fenced dog off leash area, skate dot, new lighted ballfield, lighting existing field, restrooms, expanded parking, loop trail, basketball court, landscape planting and pedestrian amenities.



Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
Squalicum Park/Olympic Fund	39,613	26,627	-	66,240
Greenways III Fund	9,393	600,000	115,000	724,393
Parks Impact Fund	-	40,000	-	40,000
Subtotal	**$ 49,006**	**$ 666,627**	**$ 115,000**	**$ 830,633**
2014-2018 Estimated Sources:				
Greenways III Fund				4,030,000
Parks Impact Fund				500,000
Estimated Total Revenues and Sources				**$ 5,360,633**

CFP Featured Projects – Summaries (continued)

SQUALICUM CREEK PARK PHASE 3 - continued

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Labor/Other	9,393	-	15,000	24,393
Contract Services	39,613	666,627	100,000	806,240
Subtotal	**$ 49,006**	**$ 666,627**	**$ 115,000**	**$ 830,633**
2014-2018 Estimated Uses:				
Labor/Other				30,000
Contract Services				4,500,000
Estimated Total Expenditures and Uses				**$ 5,360,633**

Estimated Impact on Operating Budget
Increase operating costs by approximately $6,300 per developed acre. Additional staff time and supplies for mowing, field prep, landscape maintenance, restroom cleaning and facility repair. Increased utility costs.

CFP Featured Projects – Summaries (continued)

CIVIC FIELD STADIUM TURF REPLACEMENT

Project Description (PD2173)

Artificial turf was first installed at Civic stadium in 2000 using an allocation of voter-approved Beyond Greenway Levy funds, $300,000 from Bellingham School District and $100,000 from WWU. Since the Civic Athletic Complex Improvement Project in 2004, WWU has ended its football program, but has contributed $20,000/year toward stadium improvements. The turf has exceeded its life expectancy and is in need of replacement. The track around the field also needs to be resurfaced.

Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
Beyond Greenways Fund	-	-	500,000	500,000
General Fund	-	10,000	-	10,000
Total Estimated Sources:	**$ -**	**$ 10,000**	**$ 500,000**	**$ 510,000**

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Construction	-	10,000	500,000	510,000
Total Estimated Uses:	**$ -**	**$ 10,000**	**$ 500,000**	**$ 510,000**

Estimated Impact on Operating Budget

Installation of artificial turf playing field has saved the city significant maintenance dollars, increased public access to the facility, and generated additional user revenue.

CFP Featured Projects – Summaries (continued)

WEST HORTON ROAD MULTIMODAL CORRIDOR IMPROVEMENTS - PHASE I

Project Description (ES399)

The annexation of 125 acres, 344 residential units, the new Cordata Elementary School, and the 20-acre Cordata Park with parking access from Horton requires that West Horton Road be extended with minimum environmental impact as a secondary arterial street with bicycle lanes from the current terminus to Aldrich Road. Environmental impacts require land acquisition, off-site mitigation, and alternative design for a pedestrian boardwalk similar to Fraser Street pictured below. Dedicated left-turn lanes will be needed at the intersection of West Horton and Aldrich. Benefits will include increased access, safety, and connectivity for school children, pedestrians, park and trail users, bicyclists, transit riders, vehicles, and freight trucks. Feasibility studies, wetland delineations, and survey were completed in 2009 and 2011. Land acquisition and mitigation planning was done in 2012. Preliminary engineering and design are pending additional funding.

West Horton Project Site Map

Fraser Street Pedestrian Boardwalk

Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
Private Development Contribution	173,700	774,694	-	948,394
STP-R Grant	-	-	500,000	500,000
Subtotal	**$ 173,700**	**$ 774,694**	**$ 500,000**	**$ 1,448,394**
2014-2018 Estimated Sources:				
No Identified Funding Source				4,500,000
Estimated Total Revenues and Sources				**$ 5,948,394**

CFP Featured Projects – Summaries (continued)

WEST HORTON ROAD MULTIMODAL CORRIDOR IMPROVEMENTS - PHASE I - continued

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Labor/Other	6,219	-	-	6,219
Contract Services	17,481	-	500,000	517,481
Construction	150,000	774,694	-	924,694
Subtotal	**$ 173,700**	**$ 774,694**	**$ 500,000**	**$ 1,448,394**
2014-2018 Estimated Uses:				
Construction				4,500,000
Estimated Total Expenditures and Uses				**$ 5,948,394**

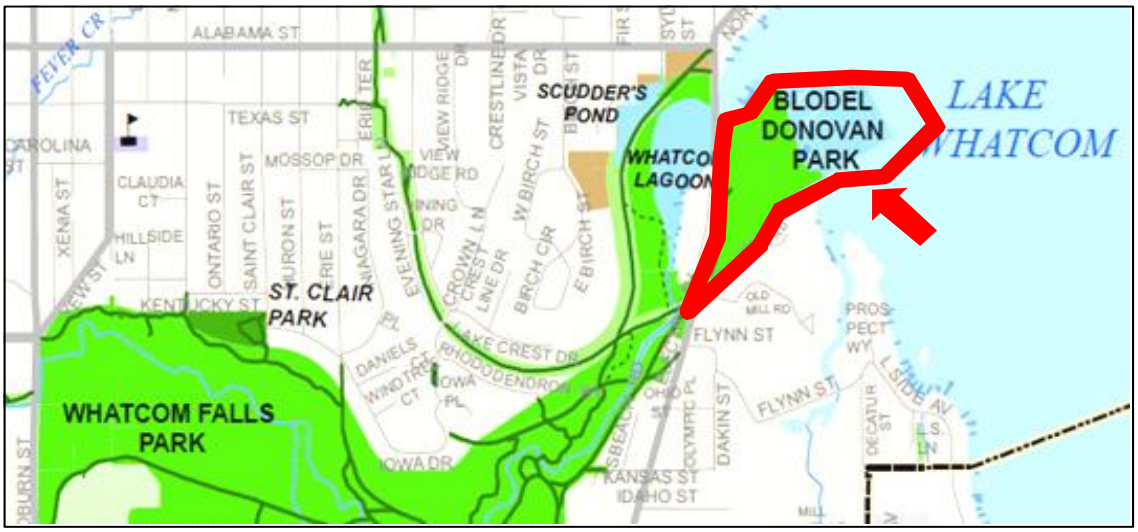
Estimated Impact on Operating Budget
Annual maintenance cost associated with newly constructed section of arterial street, approximately $7,000.

CFP Featured Projects – Summaries (continued)

STORMWATER RETROFIT BLOEDEL DONOVAN PARK

Project Description ()

The City of Bellingham will implement low-impact development (LID) retrofits to mitigate for, or eliminate sources of, nutrient and bacteria loading in stormwater runoff from Bloedel-Donovan Park into Lake Whatcom. The project designs will utilize reforestation and infiltration as best management practices (BMP) to mimic native forest conditions and sand media filtration to provide enhanced treatment.



Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
Water Fund	-	-	522,000	522,000
Other Miscellaneous Revenue	-	-	384,000	384,000
Subtotal	**$ -**	**$ -**	**$ 906,000**	**$ 906,000**
2014-2018 Estimated Sources:				
Water Fund				50,000
Estimated Total Revenues and Sources				**$ 956,000**

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Other	-	-	901,000	901,000
Contract Services	-	-	5,000	5,000
Subtotal	**$ -**	**$ -**	**$ 906,000**	**$ 906,000**
2014-2018 Estimated Need:				
Other				25,000
Contract Services				25,000
Estimated Total Expenditures and Uses				**$ 956,000**

Estimated Impact on Operating Budget
Operating costs will be evaluated after completion of project.

CFP Featured Projects – Summaries (continued)

WASTEWATER TREATMENT PLANT FACILITY CONSTRUCTION/EXPANSION

Project Description (EU 145)

The proposed project upgrades the Post Point Wastewater Treatment Plant by expanding the core secondary process, increasing the plant's Biological Oxygen Demand (BOD) treatment capacity. This project includes construction of: a chemical facility to enhance solids removal during primary treatment; modifications to existing primary effluent and Return Activated Sludge (RAS) pump stations and flow splitting structures; a new anaerobic selector basin; additional activated sludge basins and associated mechanical facilities; a fourth secondary clarifier; a new blower building to provide oxygen to the biological process; retrofits to the existing activated sludge basins for conversion to air; and modifications and improvements to existing electrical and control systems. Construction efforts will require: extensive modifications to existing facilities and yard piping while in operation; integration of new structures within the existing site boundaries; and detailed sequencing to address operational needs, neighborhood impacts, and sensitive environmental areas surrounding the site. The project is being performed using the alternate General Contractor/Construction Manager (GCCM) delivery method to gain contractor input in the final design and reduce risk of cost escalation during construction. Construction began in July 2012, and is scheduled for completion in 2014.

Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
Revenue Bond	-	20,000,000	-	20,000,000
Public Works Trust Fund Loan	-	-	6,000,000	6,000,000
Other Miscellaneous Revenue	-	-	7,000,000	7,000,000
Wastewater Fund	1,232,682	2,945,402	17,000,000	21,178,084
Estimated Total Revenues and Sources	**$ 1,232,682**	**$22,945,402**	**$30,000,000**	**$54,178,084**

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Labor/Other	95,207	-	-	95,207
Purchases/Materials	366	-	-	366
Contract Services	1,137,109	22,945,402	30,000,000	54,082,511
Estimated Total Expenditures and Uses	**$ 1,232,682**	**$22,945,402**	**$30,000,000**	**$54,178,084**

Estimated Impact on Operating Budget

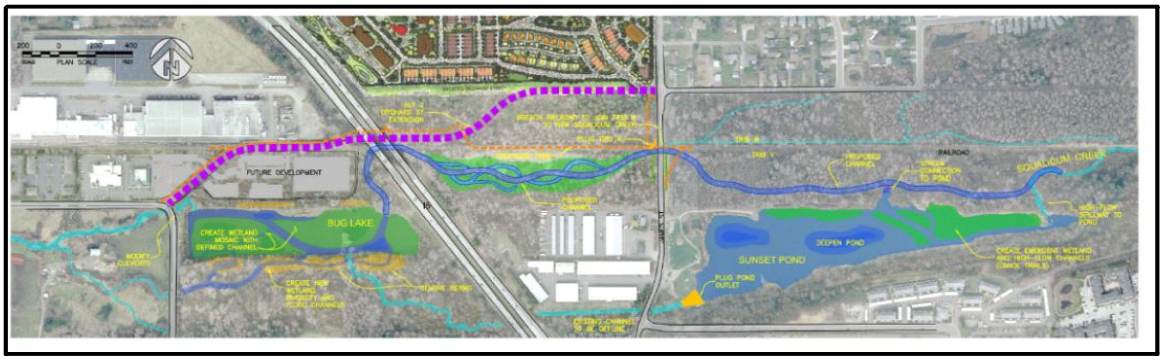
The City is reviewing operational impacts of plant expansion through rate analysis and revenue forecasting.

CFP Featured Projects – Summaries (continued)

SQUALICUM CREEK RE-ROUTE PHASE I

Project Description (Project Number Not Yet Assigned)

The overall project (all phases) involves rerouting large sections of Squalicum Creek around two man-made ponds, through a new channel, reactivating remnant channels and reconnecting the stream with its floodplain. The project also eliminates an existing fish passage blockage under I-5 thus opening up over 22 miles of salmon habitat upstream of I5. The highest thermal (heat) loading issues in Squalicum Creek are caused by Sunset Pond and Bug Lake. These two water bodies are man-made lakes created during the construction of I-5 for fill material. Because the ponds are both shallow and wide they absorb large amounts of solar heating. These projects will represent a major change in existing Squalicum Creek conditions that will be self sustaining. The stream re-route projects will be designed with a thorough understanding of the hydrology, climate patterns, geology, and ecology of the watershed.



Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
DOE CCWF Grant	-	-	500,000	500,000
DOE Loan	-	-	466,969	466,969
Subtotal	**$ -**	**$ -**	**$ 966,969**	**$ 966,969**
2014-2018 Estimated Sources:				
Stormwater Fund				166,665
DOE Loan				800,305
Estimated Total Revenues and Sources				**$ 1,933,939**

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Construction	-	-	966,969	966,969
Subtotal	**$ -**	**$ -**	**$ 966,969**	**$ 966,969**
2014-2018 Estimated Uses:				
Construction				966,970
Estimated Total Expenditures and Uses				**$ 1,933,939**

Estimated Impact on Operating Budget

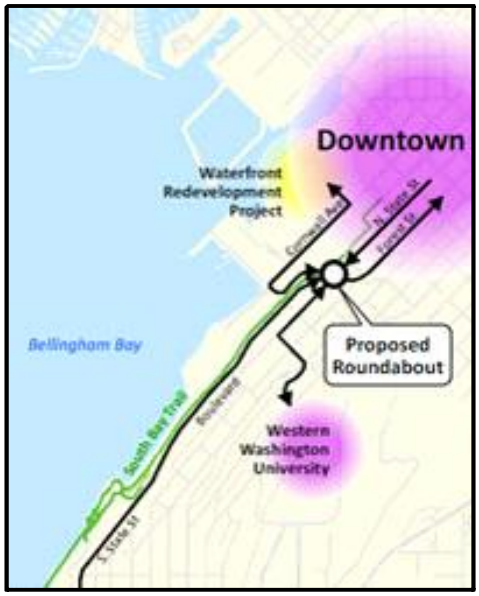
Post construction operating costs are anticipated to be $25,000 per year for the first three years for plant materials.

CFP Featured Projects – Summaries (continued)

BELLINGHAM WATERFRONT REDEVELOPMENT - WHARF STREET ROUNDABOUT

Project Description (WF1008)

Wharf Street will serve as a key access corridor to the southern, redeveloped Waterfront District. It will be one of only two access points while the Cornwall Bridge is under construction. The existing intersection of Wharf/Boulevard/State/Forest will be reconstructed as a multimodal roundabout to improve safety, efficiency, access for all transportation needs, including freight.



Revenues and Sources	Allocated as of 12/31/11	2012 Budget	2013 Adopted	Total
Street Fund	27,449	-	327,746	355,195
Second Quarter REET Fund	200,786	156,325	-	357,111
State STP-R Grant	-	-	2,100,000	2,100,000
Estimated Total Revenues and Sources	**$ 228,235**	**$ 156,325**	**$ 2,427,746**	**$ 2,812,306**

Expenditures and Uses	Cost as of 12/31/11	2012 Budget	2013 Adopted	Total
Labor/Other	26,623	-	-	26,623
Construction	-	-	2,427,746	2,427,746
Contract Services	201,612	156,325	-	357,937
Estimated Total Expenditures and Uses	**$ 228,235**	**$ 156,325**	**$ 2,427,746**	**$ 2,812,306**

Estimated Impact on Operating Budget

Added operating costs for the Wharf Street Improvements should be minimal with anticipated annual costs of less than $500 per year. This cost is attributed to maintaining the increased striping.

Parks and Recreation Department Ongoing Capital Programs

Several annual programs set aside money for ongoing additions and replacements to components of the City's Park infrastructure. The money set aside as part of the Capital Facilities Plan is not always designated for specific projects at the time the annual budget is prepared, so these annual programs provide a placeholder for funds.

The Parks, Recreation and Open Space element of the City's Comprehensive Plan, available on-line, provides more complete information about capital planning and level of service goals established. The Parks Department also maintains a web page with more information about capital projects and land acquisitions.

Annual Labor Distributions to General Fund
The General Fund is reimbursed for staff labor spent working on capital projects including land acquisitions as well as park and trail development.

Annual Land Acquisitions
Funds are reserved and budgeted to expand the park system. Parcels for land acquisition are not specified in the budget because they are not yet identified or negotiations are ongoing.

Annual Neighborhood Park Construction and Improvement
The goal of this program is to provide a center for recreational activities for each neighborhood.

Annual Community Park Construction
This program provides larger parks to meet the needs of several neighborhoods with more specialized activities or to preserve unique environmental features.

Annual Neighborhood Trail Construction
The purpose of this program is to develop neighborhood trail connections to the regional multiuse trail system.

Annual Playground Construction
The purpose of this program is to install new playground equipment in parks each year to keep the safety standards of the equipment in the park system up to date.

Annual Sidewalks, Paths and Trails
This program provides for expanding the multi-modal trail system throughout the City.

Public Works Department Ongoing Capital Programs

Several annual programs set aside money for ongoing updates and replacements to components of the City's infrastructure. The money set aside as part of the Capital Facilities Plan is not always designated for specific projects at the time the annual budget is prepared, so these annual programs provide a placeholder for funds.

The Public Works Department maintains a web page with more information about active projects, including annual plans.

Annual Pavement Resurfacing, Annual Overlay Storm, Annual Sidewalk Replacement
Public Works employees visually inspect streets and sidewalks to identify and record deficiencies and maintenance needs. Along with rating the condition of the surface, the age of underground utilities also is documented in each area. Staff tries to identify and group projects located in the same area whenever possible to reduce construction or repair costs. Funds are also set aside for needed retrofits to the storm system resulting from resurfacing projects.

Annual Sewer Main Replacement Program
The Public Works Department currently maintains over 311 miles of sewer mains that vary in size, age, and condition. A replacement list is compiled using a rating system that ranks each main for replacement need based on main age, type of main, repair history, video inspection, and whether it requires monthly jetting or root cleaning by city crews.

Annual Signal Improvement Program
The Annual Signal Improvement Program addresses the ongoing needs to upgrade signal equipment that has met or exceeded its expected useful life, including replacing electronic equipment, signal poles, conduit and wiring systems and vehicle detection systems

Annual Storm Main Replacement Program
The Public Works Department currently maintains over 315 miles of storm mains that vary in size, age, and condition. During the maintenance program planning process, attempts are made to evaluate cost benefits of replacing mains prior to asphalt overlay, and to coordinate replacement of other adjacent public works utilities located within the same right-of-way.

Annual Water Main Replacement Program
Public Works currently maintains over 380 miles of water mains that vary in size, age, and condition. A project list is compiled using points that are assigned to each main based on main age, type of main, repair history, customer water quality complaints, location in relation to similar projects, and whether or not the water main is in an area known to require additional flushing during the annual hydrant flushing program.

Public Works Department Ongoing Capital Programs (continued)

Bridge Program
The City conducts a state-required biennial bridge inspection program to identify bridges' sufficiency based on Federal (USDOT) guidelines.

Citywide Storm Retrofits and Residential Water Quality Retrofits
These ongoing budget amounts for these projects are part of the Stormwater Program.

Fish Passage Improvements
Funds are set aside for fish passage improvement projects or components of larger projects. Projects yet to be determined.

Lake Whatcom Water Quality Improvements – TMDL Action Plan
Ongoing budget amounts for projects are to complete items in the Lake Whatcom Management Action Plan.

Watershed Land Acquisitions
Funds are budgeted annually for the Lake Whatcom Watershed Property Acquisition program.

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LONG-TERM DEBT SUMMARY

The City issues bonds to finance large capital projects such as buildings and utility infrastructure. These financial obligations are paid over time, typically ten or twenty-years. Our most recent Moody's bond rating is Aa2 for revenue bonds, judged to be of high quality. The City is committed to maintaining our credit rating by making all debt service payments on time and maintaining adequate reserves.

Bonds

1. ***Limited Tax General Obligation Bonds (LTGO)***
   City Council approved bonds that will benefit the City as a whole. Principal and interest is paid from existing general revenues subject to the levy limitation and the total tax limit. These are sometimes referred to as "Councilmanic" or non-voted bonds.

2. ***Unlimited Tax General Obligation Bonds (UTGO)***
   A ballot measure is presented to voters authorizing the issuance of debt for a project that will benefit the City as a whole. The voters authorize an increase in taxes to repay the bond principal and interest. The bond issue is subject to the total tax limitation, as discussed in the sections on Property Tax and Limitations.

3. ***Revenue Bonds***
   City Council approved bonds paid from revenues (not taxes) of a specific enterprise fund. Customers of these funds (water, parking, etc.) pay a fee for services that cover operating and debt related costs.

4. ***Local Improvement District Bonds (LID)***
   Special assessments levied on properties that specifically benefit from the improvement being financed. LIDs finance street, sewer, water, and other capital projects. They are formed via two distinct methods: Resolution of Intention or Petition. The Resolution of Intention is initiated by the City and generally limited to response to a health hazard and therefore rarely used. The Petition method is initiated by area property owners. Both require the approval of a majority (the City prefers 70% approval) of the impacted property owners. Security for a LID bond issue is the real estate within the assessment boundaries. The City does not pledge its "full faith and credit" but is obligated to enforce the assessments. Consequently, interest rates on these bonds are also higher.

Legal Debt Capacity Limits

The amount of long-term debt that the City can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for cities is one and one-half percent of the assessed value of all taxable property within the City at the time of issuance. Voter approval is required to exceed this limit. An election to authorize debt must have voter turnout of at least 40 percent of the last state general election, and of those voting, 60 percent must vote in favor of issuance.

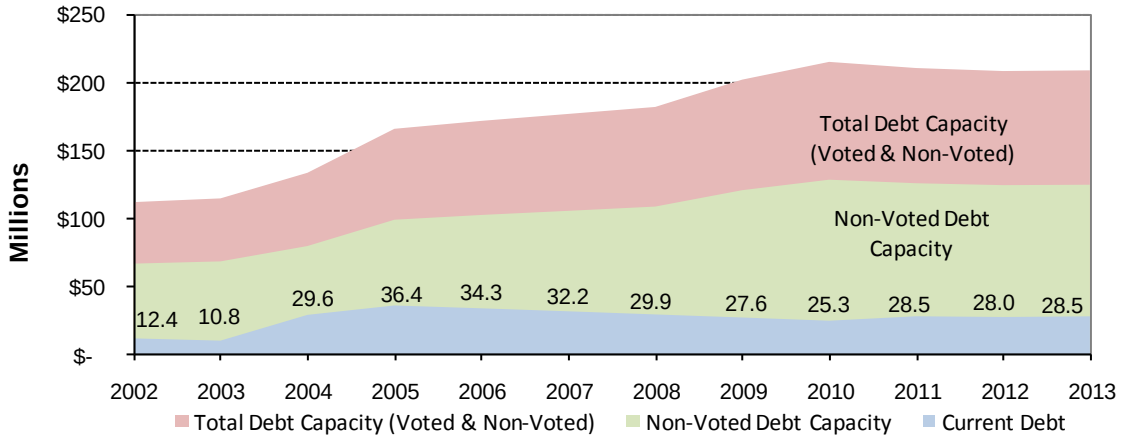
The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The 2012 estimated assessed value of the property tax base in the City for the regular 2013 levy is $8,348,628,061. This provides a non-voted general obligation debt capacity of $125,229,421. The City has used $28,542,584 of this capacity, leaving $96,686,837 available. The City's total voted and non-voted general obligation debt capacity is $208,715,702. Of this capacity, the City has utilized $28,542,584. The remaining total voted and non-voted general obligation debt capacity is $180,173,118

Estimated Legal Debt Capacity Calculation as of 12/31/13

Assessed Value (2012 Tax Year)		$8,348,628,061
Limited Tax General Obligation Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		125,229,421
Less: Outstanding Limited Tax General Obligation Bonds	26,700,000	
Other Debt Obligations	1,842,584	
Total Nonvoted Debt Outstanding		28,542,584
Total Remaining Limited Tax General Obligation Debt Capacity (Nonvoted)		$96,686,837
Total General Obligation Debt Capacity @ 2 1/2% of Assessed Value		208,715,702
Total Nonvoted Debt Outstanding	28,542,584	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		28,542,584
Total Remaining General Obligation Debt Capacity (Voted and Nonvoted)		$180,173,118

Current General Obligation (GO) Debt and Estimated GO Debt Capacity



General Obligation Debt

Outstanding General Obligation Bonds & Other Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/13	Unmatured Debt as of 12/31/13
Non-voted (LTGO) Bonds						
2005 Solid Waste LTGO	12/08/05	12/01/25	4.15%-5.40%	8,695,000	2,485,000	6,210,000
2011 Qual Energy Conserv LTGO	04/27/11	12/01/26	2.00%	6,480,000	-	6,480,000
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,105,000	95,000	14,010,000
Total General Obligation Bonds				**29,280,000**	**2,580,000**	**26,700,000**
Notes Payable, Public Works Trust and CERB Loans						
Drake Property Note Payable	12/31/92	12/31/22	7.00%	225,000	105,311	119,689
Street Resurfacing PWT Loan	07/01/02	07/01/22	0.50%	2,975,000	1,553,586	1,421,414
West Bakerview Overpass	03/29/12	03/29/19	1.00%	350,000	48,520	301,480
Total Other General Obligation Debt				**3,550,000**	**1,707,417**	**1,842,583**
Total Long Term General Debt				**$ 32,830,000**	**$ 4,287,417**	**$ 28,542,583**

Annual Debt Service Requirements to Maturity for General Obligation Debt

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2014	1,555,000	1,106,362	216,839	18,187	2,896,387
2015	1,515,000	1,070,249	218,044	16,191	2,819,485
2016	1,615,000	1,015,606	219,306	14,140	2,864,051
2017	1,725,000	945,438	220,629	12,027	2,903,094
2018	1,840,000	870,543	222,016	9,850	2,942,410
Future	18,450,000	4,654,540	745,748	17,750	23,868,038
	$ 26,700,000	**$ 9,662,737**	**$ 1,842,583**	**$ 88,145**	**$ 38,293,465**

Local Improvement District Bonds

Debt service requirements for local improvement bonds are met by the collection of assessments levied against property owners. The assessments are liens against the property and subject to foreclosure. A local improvement district guaranty fund has been established as a reserve to meet debt service requirements on local improvement district debt in the event that assessment collections are insufficient.

Outstanding LID Assessment Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Estimated Redemptions as of 12/31/13	Est. Unmatured Debt as of 12/31/13
LID 1106 Bakerview Road	12/30/96	12/30/18	4.10%-6.00%	4,357,957	4,327,957	30,000
Total LID Assessment Bonds				**$ 4,357,957**	**$ 4,327,957**	**$ 30,000**

Estimated Debt Service Requirements on LID Assessment Debt

Year	LID Bond Principal	LID Bond Interest	Total LID Debt
2014	-	4,500	4,500
2015	-	4,500	4,500
2016	30,000	4,500	34,500
	$ 30,000	**$ 13,500**	**$ 43,500**

Revenue Bonds

Debt service requirements for revenue bonds are paid from specific revenues of a City enterprise. Customers of these activities pay a fee for services that cover operating and debt related costs.

Outstanding Revenue Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/2013	Unmatured Debt as of 12/31/2013
Revenue Bonds						
2004 Water / Sewer	05/01/04	08/01/24	3.00%-5.00%	10,690,000	10,485,000	205,000
2006 Water / Sewer	06/15/06	08/01/16	4.00%-4.50%	11,330,000	4,920,000	6,410,000
2008 Water / Sewer	08/21/08	08/01/18	3.00%-4.25%	6,040,000	2,610,000	3,430,000
2011 Water / Sewer	09/27/11	08/01/41	2.00%-5.00%	42,655,000	925,000	41,730,000
2012 Water / Sewer	03/29/12	08/01/24	2.00%-4.00%	3,240,000	25,000	3,215,000
Total Revenue Bonds				**73,955,000**	**18,965,000**	**54,990,000**
Public Works Trust Loans and Notes						
Watermain Rplmnt PWT Loan	07/01/02	07/01/22	0.50%	1,938,000	1,017,449	920,551
Watershed Line of Credit	12/14/12	12/14/15	LIBOR +	2,700,000	-	2,700,000
Total Other Obligations Debt				**4,638,000**	**1,017,449**	**3,620,551**
Total Long Term General Debt				**$ 78,593,000**	**$ 19,982,449**	**$ 58,610,551**

Annual Estimated Debt Service Requirements on Revenue Debt to Maturity

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
2014	1,995,000	2,475,875	102,283	18,211	$ 4,591,369
2015	2,070,000	2,404,006	2,802,283	17,132	$ 7,293,422
2016	2,145,000	2,329,706	102,283	3,580	$ 4,580,570
2017	2,220,000	2,252,506	102,283	3,069	$ 4,577,858
2018	2,300,000	2,169,206	102,283	2,557	$ 4,574,047
future	44,260,000	29,834,089	409,134	5,114	$ 74,508,337
	$ 54,990,000	**$ 41,465,389**	**$ 3,620,551**	**$ 49,663**	**$ 100,125,602**

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GENERAL SALARY INFORMATION FOR 2013

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

The City of Bellingham has nine different salary plans covering 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 recent salary ranges are shown 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. Monthly salary for Council members for 2012 is set at $1,838 per month. With a 3% COLA for 2013, the salary is $1,893.

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 procedures for making budget amendments, adjust the salary plans for all or some of the 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.

BUDGETED POSITIONS LIST

Budgeted Positions – Fire Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
FIRE DEPARTMENT					
Fire:					
Accounting Technician	0.4	0.4	0.4	B	$3,321-$4,039
Ambulance Billing and Reimbursement Spec 1,	3.0	3.0	3.0	B	$2,951-$3,594
Office Assistant 2	1.0	1.0	1.0	B	$2,776-$3,388
Office Assistant 2 - GF	1.0	1.0	1.0	B	$3,437
Permit Technician	0.0	1.0	1.0	B	$3,737-$4,548
Captains	26.0	26.0	29.0	C	$6,757-$7,669
Fire Inspectors	3.0	3.0	3.0	C	$6,757-$7,669
Firefighters, FF/Paramedics, FF/Inspectors	104.0	104.0	95.5	C	$4,924-$6,307
Assistant Fire Chief	2.0	1.0	0.8	E	$9,687
Fire Chief	1.0	1.0	1.0	E	$10,744
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	12.0	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	1.0	1.0	1.0	S	$4,803-$5,734
Support and Services Supervisor	1.0	1.0	1.0	S	$4,022-$4,803
Subtotal Regular Employees	**164.4**	**164.4**	**158.7**		
Temporary Labor	0.0	0.0	0.0	T	
TOTAL FIRE DEPARTMENT	**164.4**	**164.4**	**158.7**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*5.4*	*6.4*	*6.4*	*B*	*AFSCME 114*
Fire Uniformed Employee Group	*133.0*	*133.0*	*127.5*	*C*	*IAFF 106*
Non-Represented Employee Group	*3.0*	*2.0*	*1.8*	*E*	*Non-Union*
Fire Staff Officers Group	*8.0*	*8.0*	*8.0*	*F*	*IAFF 106S*
EMS Dispatch Group	*13.0*	*13.0*	*13.0*	*M*	*AFSCME 114F*
Supervisor/Professional Employee Group	*2.0*	*2.0*	*2.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*0.0*	*0.0*	*0.0*	*T*	*Non-Union*

** See "General Salary Information"*

Budgeted Positions (continued) – Police Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
POLICE DEPARTMENT					
Police Operations and Administration:					
Accounting Technician	1.0	1.0	1.0	B	$3,321-$4,039
Parking Enforcement Officer	4.0	4.0	4.0	B	$3,321-$4,039
Police Support Services Specialist	2.0	2.0	2.0	B	$3,129-$3,812
Tech Support/Applications Specialist	1.0	1.0	1.0	B	$4,730-$5,764
Warrant Officer	1.0	1.0	1.0	B	$4,207-$5,120
Crime Scene Investigators	6.0	6.0	6.0	D	$6,438-$6,830
Detectives	9.0	9.0	9.0	D	$6,438-$6,830
Evidence and I.D. Supervisor	1.0	1.0	1.0	D	$7,172-$7,609
Patrol Officers	65.0	66.0	65.0	D	$5,005-$6,824
Sergeants	14.0	14.0	14.0	D	$7,172-$7,609
Traffic Officers	6.0	6.0	6.0	D	$6,438-$6,830
Deputy Chief of Police	1.8	2.8	2.8	E	$9,687
Lieutenants	*1.0*	*0.0*	*0.0*	E	--
Lieutenants	4.0	4.0	4.0	E	$8,914
Police Chief	1.0	1.0	1.0	E	$10,744
Program Specialist	2.0	2.0	2.0	S	$4,267-$5,095
Subtotal Regular Employees	**119.8**	**120.8**	**119.8**		
Temporary Labor	0.4	0.4	0.4	T	
Total:	**120.2**	**121.2**	**120.2**		
Police Records:					
Police Support Services Specialist	12.5	12.5	11.5	B	$3,129-$3,812
Program Manager 1	1.0	1.0	1.0	S	$5,734-$6,846
Support and Services Supervisor	2.0	2.0	2.0	S	$4,022-$4,803
Total:	**15.5**	**15.5**	**14.5**		
Police Dispatch:					
Accounting Technician	1.0	1.0	1.0	B	$3,321-$4,039
Tech Support & Applications Specialist	1.0	1.0	1.0	B	$4,730-$5,764
Deputy Chief of Police	0.2	0.2	0.2	E	$9,687
Lieutenants	1.0	1.0	1.0	E	$8,914
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher	26.0	26.0	26.0	P	$3,464-$4,384*
GIS Analyst (Transfer from Public Works)	0.0	0.0	1.0	S	$4,803-$6,322
Total:	**29.2**	**29.2**	**30.2**		
TOTAL POLICE DEPARTMENT	**164.9**	**165.9**	**164.9**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*23.5*	*23.5*	*22.5*	*B*	*AFSCME 114*
Uniformed Employee Group	*101.0*	*102.0*	*101.0*	*D*	*Police Guild*
Non-Represented Employee Group	*9.0*	*9.0*	*9.0*	*E*	*Non-Union*
Public Safety Dispatch Group	*26.0*	*26.0*	*26.0*	*P*	*W-C Disp Guild*
Supervisor/Professional Employee Group	*5.0*	*5.0*	*6.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*0.4*	*0.4*	*0.4*	*T*	*Non-Union*

** See "General Salary Information"*

Budgeted Positions (continued) – Judicial Services Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
JUDICIAL SERVICES DEPARTMENT					
Municipal Court:					
Accounting Technician	2.0	2.0	1.0	B	$3,321-$4,039
Court Process Specialist	7.0	7.0	9.0	B	$3,129-$3,812
Court Commissioner	1.0	1.0	1.0	E	$8,058
Judicial & Supp Services Director	1.0	1.0	1.0	E	$9,112
Program Technician	1.0	1.0	1.0	E	$3,956-$4,809
Municipal Court Judge	1.0	1.0	1.0	O	$10,744
Division Supervisor	1.0	1.0	1.0	S	$4,803-$5,734
TOTAL JUDICIAL SERVICES	**14.0**	**14.0**	**15.0**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Municipal Court Judge	*1.0*	*1.0*	*1.0*	*O*	*Elected*
Non-Uniformed Employee Group	*9.0*	*9.0*	*10.0*	*B*	*AFSCME 114*
Non-Represented Employee Group	*3.0*	*3.0*	*3.0*	*E*	*Non-Union*
Supervisor/Professional Employee Group	*1.0*	*1.0*	*1.0*	*S*	*Teamster 231*

Budgeted Positions (continued) – Parks and Recreation Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PARKS AND RECREATION					
Administration:					
Accounting Assistant 2	1.0	1.0	1.0	B	$2,951-$3,594
Office Assistant 2	2.0	2.0	2.0	B	$2,776-$3,388
Parks & Recreation Director	1.0	1.0	1.0	E	$9,325
Support and Services Supervisor	1.0	1.0	1.0	S	$4,022-$4,803
Subtotal Regular Employees	**5.0**	**5.0**	**5.0**		
Temporary Labor	0.2	0.2	0.2	T	
Total:	**5.2**	**5.2**	**5.2**		
Design and Development:					
Park Project Specialist	1.0	1.0	1.0	B	$3,737-$4,548
Department Manager 1	1.0	1.0	1.0	E	$6,307-$7,666
Landscape Architect	1.0	1.0	1.0	S	$5,095-$6,083
Program Coordinator	1.0	1.0	1.0	S	$4,803-$5,734
Project Engineer	1.0	1.0	1.0	S	$6,083-$7,626
Total:	**5.0**	**5.0**	**5.0**		
Recreation Services:					
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	B	$2,064-$2,519
Aquatic Leader - PT	0.8	0.8	0.8	B	$2,064-$2,519
Aquatics Facility Technician	1.0	1.0	1.0	B	$3,321-$4,039
Ed Programs/Activities Coordinator	4.0	4.0	4.0	B	$3,523-$4,291
Park Specialist	1.0	1.0	1.0	B	$3,959-$4,825
Park Technician - Grounds	1.0	0.0	0.0	B	--
Park Worker	0.0	2.0	2.0	B	$2,951-$3,594
Parks Maintenance Aide 3	*1.5*	*0.0*	*0.0*	B	--
Parks Maintenance Aide 3	1.5	1.5	1.5	B	$2,328-$2,832
Recreation Instructor	2.0	2.0	2.0	B	$2,328-$2,832
Recreation Instructor - PT	1.3	1.3	1.3	B	$2,328-$2,832
Department Manager 1	1.0	1.0	1.0	E	$6,307-$7,666
Program Manager 1	2.0	2.0	2.0	S	$5,734-$6,846
Subtotal Regular Employees	**18.6**	**18.1**	**18.1**		
Temporary Labor	14.8	15.0	15.5	T	
Total:	**33.4**	**33.1**	**33.6**		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PARKS AND RECREATION - continued					
Park Operations:					
Park Volunteer Coordinator	1.0	1.0	1.0	B	$3,523-$4,291
Office Assistant 1 - PT	0.4	0.5	0.5	B	$2,469-$3,011
Office Assistant 3	1.0	1.0	1.0	B	$2,951-$3,594
Park Arborist	1.0	1.0	1.0	B	$3,959-$4,825
Park Specialist	6.0	6.0	6.0	B	$3,959-$4,825
Park Technician	12.0	12.0	12.0	B	$3,321-$4,291
Park Worker	1.0	1.0	1.0	B	$2,951-$3,594
Parks Maintenance Aide 2	1.2	1.2	1.2	B	$2,064-$2,519
Parks Maintenance Aide 3	4.9	4.5	4.5	B	$2,328-$2,832
Department Manager 1	0.9	0.9	0.9	E	$6,307-$7,666
Division Supervisor	2.0	2.0	2.0	S	$4,803-$5,734
Subtotal Regular Employees	**31.4**	**31.1**	**31.1**		
Temporary Labor	6.2	6.2	6.2	T	
Total:	**37.6**	**37.3**	**37.3**		
Cemetery:					
Office Assistant 1 - PT	0.3	0.2	0.2	B	$2,469-$3,011
Park Technician	1.0	1.0	1.0	B	$3,321-$4,291
Park Worker	1.0	1.0	1.0	B	$2,951-$3,594
Parks Maintenance Aide 3	1.5	1.5	1.5	B	$2,328-$2,832
Department Manager 1	0.1	0.1	0.1	E	$6,307-$7,666
Program Coordinator	0.9	0.9	0.8	S	$4,803-$5,734
Total:	**4.8**	**4.7**	**4.6**		
Golf Course:					
Office Assistant 1 - PT	0.0	0.3	0.3	B	$2,469-$3,011
Department Manager 1 (less than .1 FTE)	0.0	0.0	0.0	E	--
Program Coordinator	0.1	0.1	0.2	S	$4,803-$5,734
Total:	**0.1**	**0.4**	**0.5**		
Note: maintenance service is contracted.					
TOTAL PARKS AND RECREATION	**86.1**	**85.7**	**86.2**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*51.9*	*51.3*	*51.3*	*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	*21.2*	*21.4*	*21.9*	*T*	*NU/AFSCME*

Budgeted Positions (continued) – Library

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
LIBRARY					
Cataloging Technician - GF PT	2.3	2.3	2.3	B	$3,129-$3,812
Library Assistant 1, 2 - GF	3.0	3.0	3.0	B	$3,129-$3,812
Library Clerk 1 - PT	1.0	1.0	1.0	B	$2,469-$3,011
Library Clerk 2	3.0	3.0	3.0	B	$2,776-$3,388
Library Clerk 2 - PT	1.5	1.5	1.5	B	$2,776-$3,388
Library Clerk 3 - PT	1.0	1.0	1.0	B	$2,776-$3,388
Library Coordinator	1.0	1.0	1.0	B	$2,951-$3,594
Library Specialist 2	3.0	3.0	3.0	B	$3,129-$3,812
Library Specialist 3	1.0	1.0	1.0	B	$3,737-$4,548
Security Info Attendant - PT	1.0	1.5	1.5	B	$2,469-$3,011
Administrative Assistant	1.0	1.0	1.0	E	$3,521-$4,280
Department Manager 1	1.0	1.0	1.0	E	$6,307-$7,666
Library Director	1.0	1.0	1.0	E	$9,112
Librarian 1 - PT	1.0	1.0	1.0	L	$4,220-$5,710*
Librarian 2	3.0	2.7	3.0	L	$4,423-$5,983*
Librarian 3	3.0	3.0	3.0	L	$4,926-$6,664*
Subtotal Regular Employees	**27.8**	**28.0**	**28.3**		
Temporary Labor	13.4	13.4	13.4	T	
TOTAL LIBRARY	**41.2**	**41.4**	**41.7**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*17.8*	*18.3*	*18.3*	*B*	*AFSCME 114*
Non-Represented Employee Group	*3.0*	*3.0*	*3.0*	*E*	*Non-Union*
Professional Librarians Employee Group	*7.0*	*6.7*	*7.0*	*L*	*AFSCME 114L*
Temporary Labor Employee Group	*13.4*	*13.4*	*13.4*	*T*	*NU/AFSCME*

** See "General Salary Information"*

Budgeted Positions (continued) – Museum

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
MUSEUM					
Accounting Technician	1.0	1.0	0.0	B	--
Assist. Ed/Public Programs Coordinator	2.0	2.0	2.0	B	$3,523-$4,291
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	B	$2,469-$3,011
Custodial Maint. Worker 2	1.0	1.0	1.0	B	$2,776-$3,388
Exhibits Assistant	1.0	1.0	1.0	B	$2,776-$3,388
Museum Technician	1.0	1.0	1.0	B	$3,321-$4,039
Office Assistant 2 - PT	0.0	0.0	0.5	B	$2,776-$3,388
Office Assistant 3	0.5	0.3	1.0	B	$2,951-$3,594
Security Information Attendants - PT LT	0.3	0.0	0.0	B	--
Security Information Attendants - PT	2.2	2.2	2.2	B	$2,469-$3,011
Museum Director	1.0	1.0	1.0	E	$9,828
Exhibits Designer	1.0	1.0	1.0	S	$4,267-$5,095
Museum Curator	2.0	2.0	2.0	S	$4,803-$5,734
Museum Facilities Manager	1.0	1.0	1.0	S	$4,527-$5,405
Support and Services Supervisor	1.0	1.0	0.0	S	--
Subtotal Regular Employees	**15.5**	**15.0**	**14.2**		
Temporary Labor	2.4	2.4	2.4	T	
TOTAL MUSEUM	**17.9**	**17.4**	**16.6**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*9.5*	*9.0*	*9.2*	*B*	*AFSCME 114*
Non-Represented Employee Group	*1.0*	*1.0*	*1.0*	*E*	*Non-Union*
Supervisor/Professional Employee Group	*5.0*	*5.0*	*4.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*2.4*	*2.4*	*2.4*	*T*	*Non-Union*

Budgeted Positions (continued) – Planning and Community Development Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT					
Planning:					
Office Assistant 2	1.0	1.0	1.0	B	$2,776-$3,388
Secretary 3	1.0	1.0	1.0	B	$2,951-$3,594
Planning & Comm. Dev. Director	0.5	1.0	1.0	E	$10,109
Program Specialist	0.5	0.8	0.8	E	$4,193-$5,097
GIS Analyst	1.0	1.0	1.0	S	$4,803-$6,021
GIS Analyst, Senior	1.0	1.0	1.0	S	$5,405-$6,776
Planner 1, 2	8.0	8.0	8.0	S	$4,022-$6,021
Planner, Senior	2.5	2.0	3.0	S	$5,734-$7,188
Program Manager 1	1.0	0.0	0.0	S	--
Total:	**16.5**	**15.8**	**16.8**		
Community Development:					
Accounting Technician	1.0	0.0	1.0	B	$3,321-$4,039
Administrative Secretary	1.0	1.0	1.0	B	$3,321-$4,039
Housing Rehab. Specialist	1.0	1.0	1.0	B	$3,959-$4,825
Development Specialist 2	2.0	2.0	2.0	S	$4,803-$5,734
Program Coordinator	1.0	0.0	0.0	S	--
Program Manager 1	2.0	2.0	1.0	S	$5,734-$6,846
Program Specialist	1.0	2.0	1.0	S	$4,267-$5,095
Total:	**9.0**	**8.0**	**7.0**		
Development Services:					
Electrical Inspector 1, 2, 3	2.0	2.0	3.0	B	$4,458-$6,114
Building Inspector 1, 2	*1.0*	*0.0*	*0.0*	B	--
Office Assistant 1	0.0	0.0	1.0	B	$2,469-$3,011
Office Assistant 2	1.0	1.0	1.0	B	$2,776-$3,388
Permit Program Systems Administrator	1.0	0.5	0.0	B	--
Permit Technician	4.0	3.0	3.0	B	$3,737-$4,548
Plans Examiner	2.0	2.0	1.0	B	$5,019-$6,114
Plans Examiner - PT	0.0	0.0	0.5	B	$5,019-$6,114
Senior Building Inspector	1.0	1.0	1.0	B	$5,019-$6,114
Department Manager 2	1.0	1.0	1.0	E	$6,685-$8,126
Building Official	1.0	1.0	1.0	S	$6,453-$7,705
Division Supervisor	1.0	1.0	1.0	S	$4,803-$5,734
Subtotal Regular Employees	**15.0**	**12.5**	**13.5**		
Temporary Labor	0.2	0.1	0.4	T	
Total:	**15.2**	**12.6**	**13.9**		
TOTAL PLANNING DEPARTMENT	**40.7**	**36.4**	**37.7**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*17.0*	*13.5*	*15.5*	*B*	*AFSCME 114*
Non-Represented Employee Group	*2.0*	*2.8*	*2.8*	*E*	*Non-Union*
Supervisor/Professional Employee Group	*21.5*	*20.0*	*19.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*0.2*	*0.1*	*0.4*	*T*	*Non-Union*

Budgeted Positions (continued) – Hearing Examiner Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
HEARING EXAMINER					
Administrative Assistant	0.5	0.5	0.5	E	$3,521-$4,280
Hearing Examiner	1.0	1.0	1.0	E	$9,791
TOTAL HEARING EXAMINER DEPT.	**1.5**	**1.5**	**1.5**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	*1.5*	*1.5*	*1.5*	*E*	*Non-Union*

– Human Resources Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
HUMAN RESOURCES DEPARTMENT					
Human Resources:					
Administrative Assistant	0.5	0.5	0.0	E	--
Financial Technician	2.0	2.0	2.0	E	$3,134-$3,810
Human Resources Analyst	3.0	3.0	3.0	E	$4,712-$5,728
Human Resources Analyst, Senior	1.8	1.0	0.0	E	--
Human Resources Assistant	0.0	0.0	1.0	E	$3,322-$4,037
Human Resources Director	1.0	1.0	1.0	E	$9,112
Human Resources Generalist	1.0	1.0	1.7	E	$4,193-$5,097
Office Technician	0.0	0.5	0.0	E	--
Payroll Lead	1.0	1.0	1.0	E	$3,521-$4,280
Program Manager 1	0.0	1.0	2.0	E	$5,613-$6,823
Program Manager 2	1.0	1.0	0.0	E	--
Program Specialist	1.0	1.0	1.0	E	$4,193-$5,097
Subtotal Regular Employees	**12.3**	**13.0**	**12.7**		
Temporary Labor	0.2	0.2	0.3	T	
TOTAL HUMAN RESOURCES DEPT.	**12.5**	**13.2**	**13.0**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	*12.3*	*13.0*	*12.7*	*E*	*Non-Union*
Temporary Labor Employee Group	*0.2*	*0.2*	*0.3*	*T*	*Non-Union*

Budgeted Positions (continued) – Finance Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
FINANCE DEPARTMENT					
Accounting Assistant 2	4.0	4.0	4.0	B	$2,951-$3,594
Accounting Technician	3.0	3.0	3.0	B	$3,321-$4,039
City Tax Representative	1.0	1.0	1.0	B	$3,321-$4,039
Office Assistant 1	0.0	0.0	0.5	B	$2,469-$3,011
Micrographics/Imaging Tech - GF	*1.0*	*1.0*	*0.4*	B	$2,813-$3,425
Office Assistant 2	1.0	1.0	0.0	B	--
Records Management Coordinator	1.0	1.0	1.0	B	$3,737-$4,548
Administrative Assistant	1.0	1.0	1.0	E	$3,521-$4,280
Finance Director	1.0	1.0	1.0	E	$10,744
Program Manager 1	0.0	0.0	1.0	E	$5,613-$6,823
Program Manager 2	3.0	3.0	3.0	E	$5,950-$7,594
Program Specialist	1.0	1.0	1.0	E	$4,193-$5,097
Program Technician - PT	0.7	0.7	0.7	E	$3,956-$4,809
Accountant 1, 2	3.0	3.0	3.0	S	$4,527-$6,021
TOTAL FINANCE DEPARTMENT	**20.7**	**20.7**	**20.6**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*11.0*	*11.0*	*9.9*	*B*	*AFSCME 114*
Non-Represented Employee Group	*6.7*	*6.7*	*7.7*	*E*	*Non-Union*
Supervisor/Professional Employee Group	*3.0*	*3.0*	*3.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*0.0*	*0.0*	*0.0*	*T*	*Non-Union*

Budgeted Positions (continued) – Information Technology Services Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
INFORMATION TECHNOLOGY SERVICES DEPARTMENT					
Accounting Technician	0.6	0.6	0.6	B	$3,321-$4,039
Network Technician 2	1.0	1.0	1.0	B	$3,523-$4,291
Office Assistant 2	1.0	1.0	1.0	B	$2,776-$3,388
Tech. Support & Applications Spec.	0.0	1.0	1.0	B	$4,730-$5,764
Tech. Support & Training Spec.	*1.0*	*0.0*	*0.0*	B	--
Tech. Support & Training Spec.	5.0	5.0	5.0	B	$4,458-$5,427
Information Tech. Serv. Director	1.0	1.0	1.0	E	$10,109
GIS Analyst (transfer from Public Works)	0.0	0.0	1.0	S	$4,803-$6,322
GIS Analyst Senior (transfer from Public Works)	0.0	0.0	1.0	S	$5,405-$6,776
Network Administrator	1.0	1.0	1.0	S	$6,083-$7,626
Program Coordinator	1.0	1.0	1.0	S	$4,803-$5,734
Program Manager 1	1.0	1.0	2.0	S	$5,734-$7,547
Systems Analyst 2 (reclass transfer from PW)	6.0	6.0	7.0	S	$5,734-$7,188
Subtotal Regular Employees	**18.6**	**18.6**	**22.6**		
Temporary Labor	0.6	0.6	0.6	T	
TOTAL INFO TECH SERVICES DEPT.	**19.2**	**19.2**	**23.2**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*8.6*	*8.6*	*8.6*	*B*	*AFSCME 114*
Non-Represented Employee Group	*1.0*	*1.0*	*1.0*	*E*	*Non-Union*
Supervisor/Professional Employee Group	*9.0*	*9.0*	*13.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*0.6*	*0.6*	*0.6*	*T*	*Non-Union*

– Legal Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	E	$5,295-$6,437
Assistant City Attorney, Senior	4.6	5.8	5.8	E	$6,685-$8,532
Assistant City Attorney	*1.0*	*0.0*	*0.0*	E	--
City Attorney	1.0	1.0	1.0	E	$10,744
Legal Administrative Assistant	1.0	1.0	1.0	E	$3,956-$4,809
Legal Assistant	0.0	2.0	2.0	E	$3,322-$4,037
Office Technician	*2.0*	*0.0*	*0.0*	E	--
Program Specialist	1.0	1.0	1.0	E	$4,193-$5,097
TOTAL LEGAL	**12.6**	**12.8**	**12.8**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	*12.6*	*12.8*	*12.8*	*E*	*Non-Union*

Budgeted Positions (continued) – Executive Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
EXECUTIVE DEPARTMENT					
Administrative Assistant	0.5	0.5	1.0	E	$3,521-$4,280
Chief Administrative Officer	1.0	1.0	0.0	E	--
Economic Development Manager	0.0	0.0	1.0	E	$7,086-$8,613
Executive Assistant	1.0	1.0	1.0	E	$3,956-$4,809
Office Assistant	0.0	0.0	1.0	E	$2,790-$3,393
Program Coordinator	0.0	0.0	1.0	E	$4,712-$5,728
Program Manager 1	1.0	2.0	0.0	E	--
Program Manager 2	1.0	1.0	1.0	E	$5,950-$7,232
Program Specialist	0.0	0.0	1.0	E	$4,193-$5,097
Mayor	1.0	1.0	1.0	O	$11,066
TOTAL EXECUTIVE	**5.5**	**6.5**	**8.0**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Elected	*1.0*	*1.0*	*1.0*	*O*	*Elected*
Non-Represented Employee Group	*4.5*	*5.5*	*7.0*	*E*	*Non-Union*

– Legislative Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
LEGISLATIVE					
Council Members	7.0	7.0	7.0	O	$1,893
Executive Assistant	1.0	1.0	1.0	E	$3,956-$4,809
Program Specialist	1.0	1.0	1.0	E	$4,193-$5,097
Subtotal Regular Employees	**9.0**	**9.0**	**9.0**		
Temporary Labor	0.0	0.0	0.2	T	
TOTAL LEGISLATIVE	**9.0**	**9.0**	**9.2**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Council Members	*7.0*	*7.0*	*7.0*	*O*	*Elected*
Non-Represented Employee Group	*2.0*	*2.0*	*2.0*	*E*	*Non-Union*
Temporary Labor Employee Group	*0.0*	*0.0*	*0.2*	*T*	*Non-Union*

– Public Development Authority

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PUBLIC DEVELOPMENT AUTHORITY					
Administrative Assistant	0.8	0.8	0.8	E	$3,521-$4,280
TOTAL PUBLIC DEVELOPMENT AUTH.	**0.8**	**0.8**	**0.8**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	*0.8*	*0.8*	*0.8*	*E*	*Non-Union*

Budgeted Positions (continued) – Public Works Department

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PUBLIC WORKS					
P.W. Administration:					
Accounting Assistant 2	1.0	1.0	1.0	B	$2,951-$3,594
Accounting Technician	3.0	3.0	3.0	B	$3,321-$4,039
Administrative Secretary	2.0	2.0	2.0	B	$3,321-$4,039
Office Assistant 2	2.0	2.0	2.0	B	$2,776-$3,388
Safety Specialist	1.0	1.0	1.0	B	$4,458-$5,427
Assistant Director	0.5	0.5	1.0	E	$7,511-$9,587
Director of Public Works	1.0	1.0	1.0	E	$10,744
Program Specialist	1.0	1.0	1.0	S	$4,267-$5,095
Program Coordinator	2.0	2.0	2.0	S	$4,803-$5,734
Program Manager 1	1.0	1.0	1.0	S	$5,734-$6,846
Systems Analyst 1	1.0	1.0	1.0	S	$4,803-$6,322
Subtotal Regular Employees	**15.5**	**15.5**	**16.0**		
Temporary Labor	0.2	0.2	0.2	T	
Total:	**15.7**	**15.7**	**16.2**		
Natural Resources:					
Ed Programs/Activities Coordinator	0.0	0.0	1.0	B	$3,523-$4,291
Ed Programs/Activities Coordinator - PT	*0.5*	*0.5*	*0.0*	B	--
Ed Programs/Activities Coordinator - LT	*0.5*	*0.5*	*0.0*	B	--
Engineering Technician	1.0	1.0	1.0	B	$3,737-$4,548
Engineering Technician - LT	0.0	1.0	0.5	B	$3,737-$4,548
Senior Surface Water Technician	1.0	1.0	1.0	B	$3,959-$4,825
Source Control Technician - PT	0.0	1.0	1.0	B	$3,523-$4,291
Assistant Director/Natural Resources	0.0	0.0	1.0	E	$7,511-$9,130
Program Manager 2	2.0	2.0	2.0	E	$5,950-$7,232
Program Manager 1	0.0	0.0	1.0	S	$5,734-$6,846
Program Coordinator	*1.0*	*1.0*	*0.0*	*S*	--
Program Coordinator - LT	0.0	1.0	1.0	S	$4,803-$5,734
Subtotal Regular Employees	**6.0**	**9.0**	**9.5**		
Temporary Labor	1.9	1.9	5.7	T	
Total:	**7.9**	**10.9**	**15.2**		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued					
Treatment Plants:					
Incinerator Operator 1	3.0	3.0	3.0	B	$4,458-$5,427
Lab Technician	4.0	4.0	4.0	B	$3,959-$4,825
Maintenance Specialist	3.0	3.0	3.0	B	$5,019-$6,114
Maintenance Technician	7.0	7.0	7.0	B	$4,458-$5,427
Maintenance Worker 3	1.0	2.0	2.0	B	$3,523-$4,291
Plant Operator In Training	2.0	2.0	2.0	B	$4,458-$5,427
Plant Operator 1 & 2	7.0	7.0	7.0	B	$4,730-$6,114
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	B	$4,730-$5,764
Utility Worker 1 & 2, Skilled Worker 1	2.0	2.0	2.0	B	$3,129-$4,291
Department Manager 2	1.0	1.0	1.0	E	$6,685-$8,126
Program Manager 1	4.0	4.0	4.0	S	$5,734-$6,846
Water Quality Specialist	2.0	2.0	2.0	S	$5,095-$6,387
Subtotal Regular Employees	**37.0**	**38.0**	**38.0**		
Temporary Labor	4.4	4.4	4.4	T	
Total:	**41.4**	**42.4**	**42.4**		
Utilities:					
Utility Locator	1.0	1.0	1.0	B	$3,523-$4,291
Utility Worker 1, 2	4.0	4.0	3.0	B	$3,129-$4,039
Utility Worker 1, 2 - LT	0.0	2.0	2.0	B	$3,129-$4,039
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	B	$3,129-$4,548
Water Distribution Specialist 2, 3, 4, 5	16.0	15.3	16.0	B	$3,321-$5,120
Division Supervisor	3.0	3.0	3.0	S	$4,803-$5,734
Program Coordinator	0.0	0.0	1.0	S	$4,803-$5,734
Program Specialist	*1.0*	*1.0*	*0.0*	S	--
Utility Engineer	1.0	1.0	1.0	S	$5,405-$6,453
Subtotal Regular Employees	**35.0**	**36.3**	**36.0**		
Temporary Labor	2.9	2.9	3.3	T	
Total:	**37.9**	**39.2**	**39.3**		
Maintenance:					
Associate Engineering Technician - LT	0.5	0.0	0.0	B	--
Neighborhood Code Compliance Officer	1.0	1.0	1.0	B	$3,959-$4,825
Utility Worker 1, 2; Skilled Worker 1, 2	19.0	19.0	19.0	B	$3,129-$4,548
Department Manager 2	1.0	1.0	1.0	E	$6,685-$8,126
Division Supervisor	2.0	2.0	2.0	S	$4,803-$5,734
Subtotal Regular Employees	**23.5**	**23.0**	**23.0**		
Temporary Labor - LT	0.3	0.3	0.0	T	
Temporary Labor	6.2	6.2	2.8	T	
Total:	**30.0**	**29.5**	**25.8**		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued					
Purchasing & Materials Management:					
Buyer	2.0	2.0	2.0	B	$3,737-$4,548
Lead Buyer	1.0	1.0	1.0	B	$5,019-$6,114
Warehouse Worker	2.5	3.0	3.0	B	$3,523-$4,291
Department Manager 1	1.0	1.0	1.0	E	$6,307-$7,666
Division Supervisor	1.0	1.0	1.0	S	$4,803-$5,734
Subtotal Regular Employees	**7.5**	**8.0**	**8.0**		
Temporary Labor	0.4	0.4	1.0	T	
Total:	**7.9**	**8.4**	**9.0**		
Supervision & Technology:					
Conduit Locator - LT	0.0	1.0	0.0	B	--
GIS Technician, Senior	3.0	3.0	3.0	B	$4,458-$5,427
Office Assistant 2	1.0	1.0	1.0	B	$2,776-$3,388
Operations Data Assistant	1.0	1.0	1.0	B	$2,776-$3,388
Service Representative 1, 2	3.0	3.0	3.0	B	$3,129-$4,291
GIS Analyst (transfer to ITSD and Dispatch)	2.0	2.0	0.0	S	--
GIS Analyst Senior (transfer to ITSD)	1.0	1.0	0.0	S	--
Program Manager 1	0.0	1.0	1.0	S	$5,734-$6,846
Division Supervisor	*1.0*	*0.0*	*0.0*	S	--
Program Manager 2 (reclass transfer to ITSD)	1.0	1.0	0.0	S	--
Subtotal Regular Employees	**13.0**	**14.0**	**9.0**		
Temporary Labor	1.2	0.5	0.5	T	
Total:	**14.2**	**14.5**	**9.5**		
Fleet Administration:					
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	B	$3,959-$5,120
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B	$4,458-$5,427
Service Writer - LT	0.0	1.0	1.0	B	$3,737-$4,548
Division Supervisor	1.0	1.0	1.0	S	$4,803-$5,734
Subtotal Regular Employees	**8.0**	**9.0**	**9.0**		
Temporary Labor	0.3	0.5	0.5	T	
Total:	**8.3**	**9.5**	**9.5**		
Facilities:					
Custodial Maint. Worker 1	10.0	10.0	11.0	B	$2,469-$3,011
Custodial Maint. Worker 1 - GF	1.0	1.0	1.0	B	$2,648-$3,227
Custodial Maint. Worker 1 - PT	0.5	1.0	0.5	B	$2,469-$3,011
Custodial Maint. Worker 2	1.0	1.0	1.0	B	$2,776-$3,388
Maintenance Worker 3	3.0	4.0	4.0	B	$3,523-$4,291
Division Supervisor	1.0	1.0	1.0	S	$4,803-$5,734
Program Manager 1	1.0	1.0	1.0	S	$5,734-$6,846
Program Specialist	1.0	1.0	1.0	S	$4,267-$5,095
Total:	**18.5**	**20.0**	**20.5**		
Temporary Labor	1.0	1.0	1.0	T	
Total:	**19.5**	**21.0**	**21.5**		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued					
Engineering:					
Associate Engineering Technician - LT (Conduit)	0.0	0.0	0.5	B	$3,321-$4,039
Engineering Assistant	1.0	1.0	1.0	B	$4,458-$5,427
Engineering Technician	2.0	2.0	2.0	B	$3,737-$4,548
Project Records Coordinator	1.0	1.0	1.0	B	$3,523-$4,291
Property Acquisition Specialist	1.0	1.0	1.0	B	$4,458-$5,427
Senior Construction Inspector	3.0	3.0	3.0	B	$4,207-$5,120
Senior Permits Reviewer	2.0	2.0	2.0	B	$4,207-$5,120
Senior Surveyor	1.0	1.0	1.0	B	$3,959-$4,825
Assistant Director	1.0	1.0	1.0	E	$7,511-$9,587
Department Manager 2	2.0	2.0	1.0	E	$6,685-$8,126
Planner 2	1.0	1.0	1.0	S	$4,803-$6,021
Program Coordinator	1.0	1.0	1.0	S	$4,803-$5,734
Program Manager 1	0.0	0.0	1.0	S	$4,803-$5,734
Division Supervisor	*1.0*	*1.0*	*0.0*	S	--
Program Manager 1	1.0	1.0	1.0	S	$5,734-$6,846
Program Specialist	1.0	1.0	1.0	S	$4,267-$5,095
Project Engineer	4.0	4.0	4.0	S	$6,083-$7,626
Project Engineer - LT	0.0	1.0	1.0	S	$6,083-$7,626
Utility Engineer	1.0	1.0	1.0	S	$5,405-$6,453
Subtotal Regular Employees	**24.0**	**25.0**	**24.5**		
Temporary Labor	1.0	1.0	1.0	T	
Total:	**25.0**	**26.0**	**25.5**		
Transportation:					
Accounting Assistant 3	1.0	1.0	0.0	B	--
Associate Engineering Technician	1.0	1.0	1.0	B	$3,321-$4,039
Associate Engineering Technician - LT (Conduit)	0.0	0.0	0.5	B	$3,321-$4,039
Electronics Tech, Electronics Spec	5.0	5.0	4.0	B	$3,959-$5,764
Parking Controls Technician 1	1.0	1.0	1.0	B	$2,776-$3,388
Parking Controls Technician 1 - GF	1.0	1.0	1.0	B	$2,951-$3,594
Parking Controls Technician 2 - GF	1.0	1.0	1.0	B	$3,163-$3,853
Secretary 3	1.0	1.0	1.0	B	$2,951-$3,594
Signal Systems Specialist	1.0	1.0	1.0	B	$4,730-$5,764
Skilled Worker 2	2.0	2.0	2.0	B	$3,737-$4,548
Utility 2, Skilled Worker 1	3.0	3.0	3.0	B	$3,321-$4,291
Department Manager 2	1.0	1.0	1.0	E	$6,685-$8,126
Program Manager 1	1.0	1.0	1.0	S	$5,734-$6,846
Program Manager 2	0.0	1.0	1.0	S	$6,083-$7,263
Division Supervisor	*1.0*	*0.0*	*0.0*	S	--
Traffic Operations Engineer	1.0	1.0	1.0	S	$5,405-$6,453
Subtotal Regular Employees	**21.0**	**21.0**	**19.5**		
Temporary Labor	2.4	2.4	2.5	T	
Total:	**23.4**	**23.4**	**22.0**		

Budgeted Positions (continued)

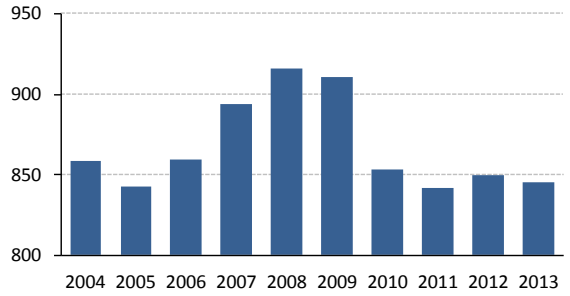
DEPARTMENT/DIVISION	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued					
TOTAL PUBLIC WORKS	**231.2**	**240.5**	**235.9**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*156.5*	*164.3*	*162.0*	*B*	*AFSCME 114*
Non-Represented Employee Group	*10.5*	*10.5*	*11.0*	*E*	*Non-Union*
Supervisor/Professional Employee Group	*42.0*	*44.0*	*40.0*	*S*	*Teamster 231*
Temporary Labor Employee Group	*22.2*	*21.7*	*22.9*	*T*	*Non-Union*

GRAND TOTAL - CITY-WIDE	ADOPTED 2011	ADOPTED 2012	REQUEST 2013
	842.2	**849.4**	**845.8**

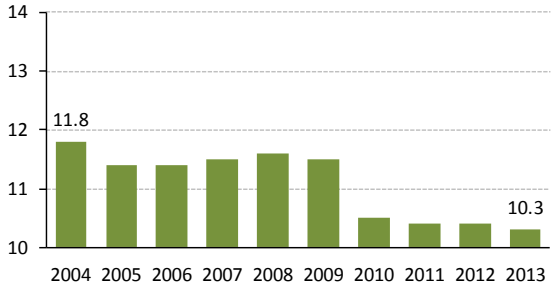
10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS FROM ADOPTED BUDGETS

Employee Group	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	2.0	1.0	1.0	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 Gr	77.4	77.1	79.9	83.9	90.8	87.0	80.1	76.9	78.6	81.1
Supervisors and Professionals	101.7	104.9	103.4	108.6	107.8	106.0	100.0	97.5	98.0	97.0
Professional Librarians	8.0	8.0	8.0	8.0	8.0	8.0	6.3	7.0	6.7	7.0
Emergency Med Svcs Dispatch	11.0	12.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0	13.0
Fire Supervisors	7.3	7.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Firefighters	129.3	122.5	126.0	132.0	135.0	133.0	129.0	133.0	133.0	127.5
Police	95.4	95.1	100.0	102.0	102.0	106.0	99.7	101.0	102.0	101.0
WHAT COMM Dispatch	23.0	23.0	23.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	334.4	323.5	327.3	336.5	352.1	351.6	319.8	310.2	314.9	313.7
TOTAL REGULAR	**797.5**	**783.1**	**797.6**	**827.0**	**851.7**	**847.6**	**790.9**	**781.6**	**789.2**	**783.3**
Temporary Labor	60.9	59.2	62.2	66.6	64.6	62.6	62.0	60.6	60.2	62.5
TOTAL PAID WORKFORCE	**858.4**	**842.3**	**859.8**	**893.6**	**916.3**	**910.2**	**852.9**	**842.2**	**849.4**	**845.8**

TOTAL BUDGETED POSITIONS



FTE's per 1,000 City Population



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.

2013 The overall net reduction in the number of city employees is a decrease of 3.6 FTEs. This change reflects the loss of several temporary positions that were funded by grants and the addition of several new positions in key areas to achieve specific goals. Planning is the best example of this as staff is being added to work on the City's Comprehensive Plan, which is a state requirement due in 2014.

2012 The city continues to realign and reorganize staff as directed by Council policy or if opportunities present themselves. New positions in the 2012 budget are for specific goals such as: Staff at Post Point to operate the incinerators as part of a biochemical oxygen demand (BODY) strategy. In total, the net change in City employees is 7.2 FTEs.

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 10.7. The reduction was achieved through layoffs, attrition, and reduction in hours of some employees. 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 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.