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Mayor's Budget Message



MAYOR'S OFFICE

Kelli Linville, Mayor
City Hall, 210 Lottie Street
Bellingham, WA 98225
Telephone (360) 778-8100
Fax (360) 778-8101

TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Kelli Linville

DATE: October 5, 2016

RE: Preliminary 2017-2018 Biennial Budget

The City of Bellingham has a lot to be proud of. We keep our community safe with our police and fire services and by providing clean drinking water and public transportation systems. We offer amazing parks and trails, library services, the Whatcom Museum and the Mount Baker Theatre. We develop plans for the current needs of our neighborhoods and for the future growth of our community.

The City's budget ensures that we can provide these important services. The following 2017-18 Biennial Budget proposes that we continue our great services to the community and provide key strategic investments to position us for the future. Our community is supportive of local government, and this budget provides services that are above and beyond the basics as we continue to recover from the Great Recession.

My number one priority is public safety, and one of the biggest investments in this proposal is to add two additional police officers each year of the biennium. We are committed to a community policing model that will allow our officers to spend more time preventing crime and allow them to interact more with the community.

We are continuing to invest in many diverse new and ongoing programs over the next two years:

- **Public safety:** Besides adding police officers, we are investing in community paramedicine, such as our community paramedic; neighborhood police officers; and camp clean ups in our woods and parks.

- **Economy:** We are investing in a retail strategy for downtown to keep our storefronts occupied, as well as urban village implementation and incentive programs for growing our businesses. Our work on the waterfront will support high-paying jobs and preserve industrial uses.
- **Environment:** I'm excited to support all of the Energy Year efforts going on in Bellingham, including competing in the \$5 million Georgetown Energy Prize, installing LED streetlights throughout the city, and putting solar panels on my roof. The City is also working to protect our watersheds through programs such as the Homeowner Incentive Program, which provides assistance to Lake Whatcom Watershed residents to help reduce runoff into our drinking water supply, and the award-winning Squalicum Creek reroute project, which improves water quality and habitat
- **Social services:** The City continues to invest in the health and well-being of our community. With the help of the voter-approved Bellingham Housing Levy, we're able to produce more supported and affordable housing. We have also been providing a homeless outreach team and crisis management.
- **Transportation and infrastructure:** We have several important transportation projects, including extending Orchard Street under the freeway to the Irongate area to decrease congestion, construction of Granary Avenue to provide access to the central waterfront, and a new state-of-the-art drinking water pretreatment plant. We're also investing in internal City infrastructure, including replacing a 25-year-old financial system.
- **Parks and trails:** Several important parks are slated for development in the next two years, including the Cordata Community Park and the first park on the central waterfront along Whatcom Waterway. The Bay to Baker Trail is also under construction.

These projects and programs are just a few of the many that the City will be working on in the next two years. To do all of this important work, the City employs around 1,200 full- and part-time employees. Salaries and benefits account for more than 70 percent of our general fund expenses, and our employees are also our greatest asset. Through working with our bargaining groups, I am pleased that we've reached agreements on all of our open labor contracts.

While the City is doing a lot, we can't do this alone, which is why our partnerships are so important. We continue to work with Whatcom County and the Port of Bellingham on a joint legislative agenda, which allows us to have a unified voice in Olympia on transportation and infrastructure, environmental clean ups, housing and mental health investments. We are also working together on jail funding and alternatives, our emergency medical services and protecting Lake Whatcom. Our community's nonprofits and private companies are also key partners that allow us to expand our ability to provide a wide range of essential services to our residents.

Local governments across the country continue to struggle with balancing their budgets as expenses grow faster than revenue, even as our economy continues to recover from the recession. This creates unique challenges for our city. Key investments in services, programs and infrastructure continue to position us well into the future, and although we must be careful and prudent as we move forward, I am cautiously optimistic.

Thank you for your consideration of this budget proposal, and I look forward to working with you in the months ahead.



Mayor Kelli Linville

City Structure and Services

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 storm water 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, through a contract with Whatcom County, operates Medic One units that provide emergency medical services in Bellingham and portions of the 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. 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.

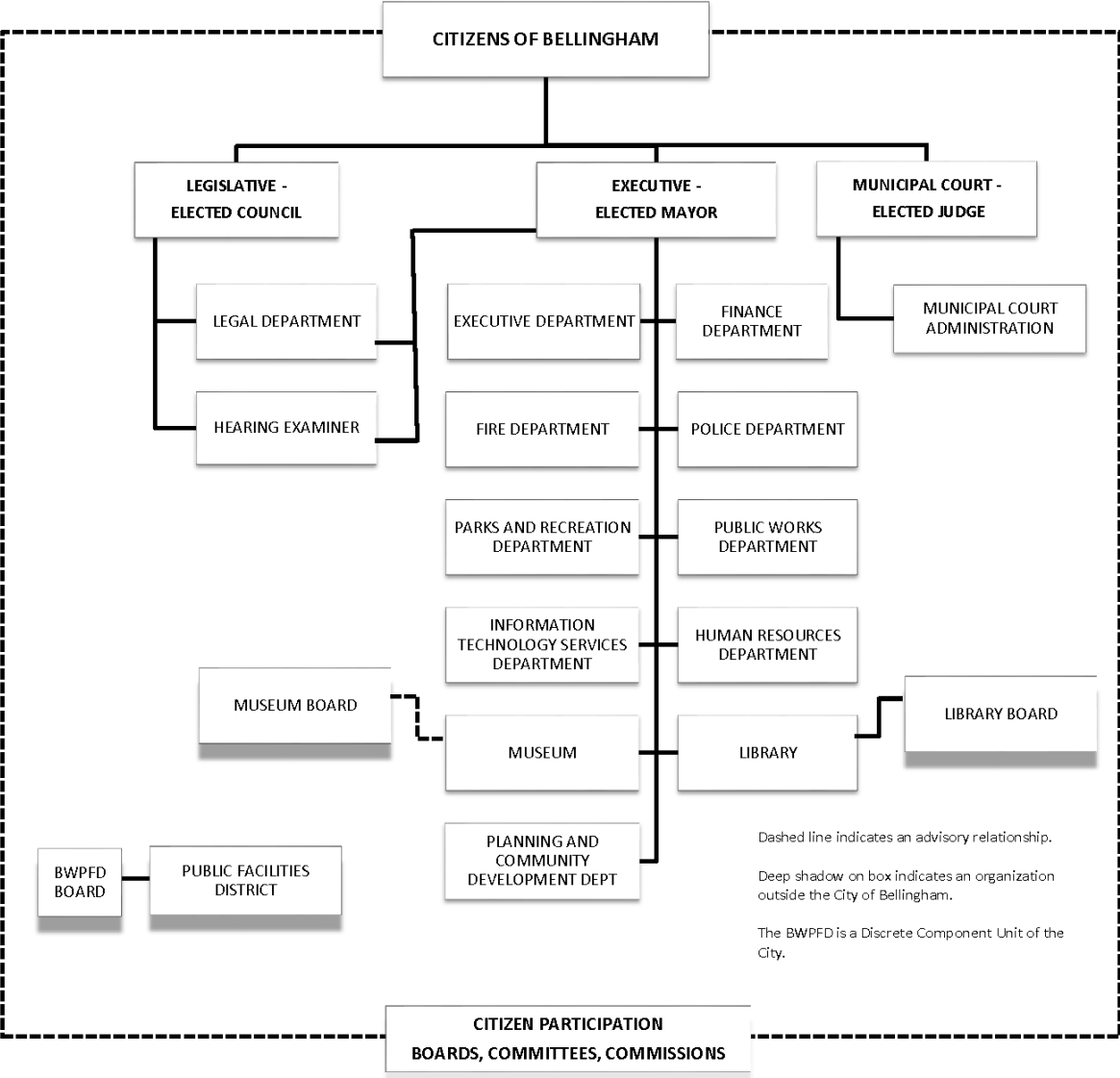
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

The administrative department heads are appointed by and serve at the Mayor's discretion, with the following exceptions: The 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 departments, which may be further divided into operating divisions. Each department or division is broken down into its functional units or groups. The City organization chart, on the following page, shows the elected officials, operating departments and some of the citizen boards, committees, and commissions that assist the City to function.

The City also administers the Bellingham - Whatcom Public Facilities District.

City Organization Chart



The City enlists volunteer boards and commissions to serve our community by advising policy makers. For a complete list of Boards and Commissions, including current vacancies, visit the [Bellingham Mayor's web page](#).

City Organization and Directory

Elected Officials

Kelli Linville, **MAYOR**

Mayor's Office (360) 778-8100

Deputy Administrator, Brian Heinrich

Communications Director, Vanessa Blackburn

Email..... mayorsoffice@cob.org

Debra Lev, **MUNICIPAL COURT JUDGE**

Bellingham Municipal Court (360) 778-8150

2016 CITY COUNCIL

Council Office (360) 778-8200

Email..... ccmail@cob.org

April Barker 1st Ward

Gene Knutson..... 2nd Ward

Daniel Hammill..... 3rd Ward

Pinky Vargas..... 4th Ward

Terry Bornemann 5th Ward

Michael Lilliquist 6th Ward

Roxanne Murphy..... At-Large

Biographical, contact information and committee assignments for council members can be found on line. Also visit the [Council web page](#) for updated meeting announcements and schedules, meeting agendas and minutes, and to view or hear recorded meetings. Meeting agendas, dates and times may also be confirmed by calling the City Council office at (360) 778-8200.

Administrative Department Heads

Police Chief, Clifford Cook (360) 778-8600

Fire Chief, Bill Newbold (360) 778-8400

Court Administrator, Darlene Peterson (360) 778-8150

Parks and Recreation Director, Leslie Bryson (360) 778-7000

Library Director, Pamela Kiesner (360) 778-7220

Museum Director, Patricia Leach (360) 778-8930

Planning and Community Development Director, Rick Sepler (360) 778-8300

Hearing Examiner (contracted / Sharon Rice, pro-tem)..... (360) 778-8399

Human Resources (Finance Director and Deputy Administrator, jointly)..... (360) 778-8220

Finance Director, Brian Henshaw (360) 778-8010

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

City Attorney, Peter Ruffatto (360) 778-8270

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

Budget Overview

Preparing the Budget

The Bellingham City Council adopted ordinance 2014-06-034, changing the City from an annual budget cycle to a biennial budget cycle, beginning with the 2015-2016 biennium.

Preparation of the City's budget is governed by the City Charter and Revised Code of Washington (RCW), [Chapter 35.34](#). The deadlines in the following narrative describe the state minimum requirements.

Amending the Budget

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.

All appropriations in any fund lapse at the end of the biennium. Amounts authorized during the biennium to pay for goods and services not received or completed by the end of that biennium may be re-appropriated to the next biennium 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, City Council may reduce appropriations by ordinance, to keep expenditures within the available resources and to maintain appropriate reserves.

Fund Type Descriptions and Accountability

The structure of the City’s accounting follows the system prescribed by the Budgeting, Accounting, and 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, 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 table on the following pages provides definitions of the fund types, and lists the individual funds.

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 table on the following pages demonstrates these relationships. 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
125	Federal Building Fund	Public Works
126	Library Gift Fund	Library
131	Olympic Pipeline Incident Fund	Public Works
134	Olympic-Whatcom Falls Park Addition Fund	Parks and Recreation
136	Environmental Remediation Fund	*Shared by departments
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared by most departments
142	Second 1/4% REET Fund	*Shared by most departments
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
153	Criminal Justice Fund	Police
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Benefit District Fund	Finance
162	Public Ed & Govt. Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	PEG subfund for restricted revenues
173	Greenways III Fund	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
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.		
371	Waterfront Construction Fund	*Shared by departments
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
411	Watershed	Subfund of Water Fund for Watershed
420	Wastewater Fund	Public Works
421	Wastewater LID Spec Assess	Wastewater subfund for LIDs
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
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
511	Radio Communications	Subfund of Fleet Fund for radio communication operation

Fund #	Fund Name	Budgetary Responsibility
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
541	Technology Replacement & Reserve	Tech Replacement subfund
542	Computer Infrastructure	Computer Replacement subfund
543	GIS Administration	GIS Internal Services subfund
550	Claims and Litigation Fund	Legal
561	Unemployment Compensation Fund	Human Resources
562	Workers' Compensation Fund	Human Resources
565	Health Benefits Fund	Human Resources
570	PW Admin and Engineering Fund	Public Works
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

Changes in Estimated Reserve Balances Report

For each fund, estimated reserves at the start of the biennium, total budgeted revenues for the biennium, total budgeted expenditures for the biennium, estimated ending reserve balances, and the resulting estimated percentage and dollar change to the reserve balance for the biennium.

Fund Number and Name (page 1 of 2)	Estimated Beginning Reserves	2017-18 Biennium Revenues	2017-18 Biennium Expenditures	Estimated Ending Reserves	Change in Est. Ending Balance	Percent Change
001 General Fund	17,000,000	155,626,943	157,529,952	15,096,991	(1,903,009)	-11.2%
111 Street Fund	3,820,000	33,938,072	36,025,290	1,732,782	(2,087,218)	-54.6%
113 Paths & Trails Reserve Fund	82,232	16,028	1,003	97,257	15,025	18.3%
125 Federal Building Fund	758,507	705,180	1,463,687	-	(758,507)	-100.0%
126 Library Gift Fund	5,000	100,000	100,305	4,695	(305)	-6.1%
131 Olympic Pipeline Incident Fund	482,225	10,944	92,813	400,356	(81,869)	-17.0%
134 Olympic - Whatcom Fall Pk Addl Fund	242,248	-	1,052	241,196	(1,052)	-0.4%
136 Environmental Remediation Fund	1,343,106	3,628,783	4,628,393	343,496	(999,610)	-74.4%
141 1st 1/4% REET Fund	722,030	2,883,452	2,641,832	963,650	241,620	33.5%
142 2nd 1/4% REET Fund	2,018,077	5,658,480	5,157,853	2,518,704	500,627	24.8%
151 Police Federal Equitable Share Fund	96,995	103,378	146,818	53,555	(43,440)	-44.8%
152 Asset Forfeiture /Drug Enforce. Fund	19,496	51,348	53,521	17,323	(2,173)	-11.1%
153 Criminal Justice Fund	236,400	779,568	756,683	259,285	22,885	9.7%
160 Public Safety Dispatch Fund	1,584,384	11,505,999	10,990,117	2,100,266	515,882	32.6%
161 Transportation Benefit Dist Fund	2,787,961	9,503,178	11,322,847	968,291	(1,819,670)	-65.3%
162 Publ Educ & Gov Acc TV Fund	648,000	636,502	1,177,450	107,052	(540,948)	-83.5%
163 Restricted Equipment/PEG Fund	400,000	223,038	295,000	328,038	(71,962)	-18.0%
173 Greenways III Fund	7,000,000	915,630	6,208,295	1,707,335	(5,292,665)	-75.6%
177 Park Impact Fund	4,266,269	914,954	2,688,630	2,492,593	(1,773,676)	-41.6%
178 Sportsplex Fund	46,343	3,210	-	49,553	3,210	6.9%
180 Tourism Fund	500,000	3,085,409	3,389,575	195,833	(304,167)	-60.8%
181 Low Income Housing Fund	2,500,000	6,027,546	8,506,581	20,965	(2,479,035)	-99.2%
190 Community Development Block Grant Fund	-	3,202,018	3,202,019	-	-	0.0%
191 Home Investment Partnership Grant Fund	-	3,092,319	3,092,318	-	-	0.0%
224 2004 Sportsplex Acq. LTGO Fund	24,500	578,074	533,126	69,448	44,948	183.5%
225 2004 PFD/Civic Field LTGO Fund	-	2,751,411	2,751,826	(415)	(415)	0.0%
226 2011 QEC Bond Fund	2,425,000	757,334	-	3,182,334	757,334	31.2%
227 2016 PFD Refunding Bonds Fund	-	819,076	819,076	-	-	0.0%
231 Drake Note Fund	-	35,928	35,928	-	-	0.0%
235 Governmental Debt Service Fund	-	1,345,800	1,345,800	-	-	0.0%
245 LID Guaranty Fund	506,000	5,682	500,000	11,682	(494,318)	-97.7%
371 Waterfront Construction #1 Fund	3,900,000	2,372,226	500,000	5,772,226	1,872,226	48.0%
410 Water Fund	7,765,854	69,558,632	44,453,503	32,870,984	25,105,130	323.3%
411 Watershed Fund	2,302,117	10,750,589	12,031,955	1,020,751	(1,281,366)	-55.7%
420 Wastewater Fund	16,187,907	47,372,196	54,677,098	8,883,005	(7,304,902)	-45.1%
430 Storm Surface Water Utility Fund	3,094,191	19,375,587	22,059,226	410,552	(2,683,639)	-86.7%
440 Solid Waste Fund	6,438,180	7,113,396	5,698,813	7,852,763	1,414,583	22.0%
456 Cemetery Fund	240,115	1,074,250	1,121,061	193,304	(46,811)	-19.5%
460 Golf Course Fund	257,605	344,932	235,474	367,063	109,458	42.5%
465 Parking Services Fund	1,324,613	4,733,225	4,695,002	1,362,836	38,223	2.9%
470 Medic One Fund	1,609,793	13,811,150	13,903,270	1,517,673	(92,120)	-5.7%
475 Development Services Fund	3,256,709	5,102,100	6,434,513	1,924,296	(1,332,413)	-40.9%

Fund Number and Name (Page 2 of 2)	Estimated Beginning Reserves	2017-18 Biennium Revenues	2017-18 Biennium Expenditures	Estimated Ending Reserves	Change in Est. Ending Balance	Percent Change
510 Fleet Administration Fund	6,918,477	7,519,356	11,625,456	2,812,376	(4,106,101)	-59.3%
511 Radio Communications Fund	353,437	3,466,162	3,209,892	609,707	256,270	72.5%
520 Purchasing Material Management Fund	163,037	7,325,942	7,177,486	311,493	148,456	91.1%
530 Facilities Administration Fund	356,491	10,964,670	11,112,664	208,498	(147,993)	-41.5%
540 Tech and Telecom Fund	233,000	867,526	919,041	181,484	(51,516)	-22.1%
541 Technology Repl and Reserve Fund	905,000	3,721,629	4,187,581	439,049	(465,951)	-51.5%
542 Computer Infrastructure Repl Fund	250,000	1,559,892	1,641,258	168,634	(81,366)	-32.5%
543 GIS Administration Fund	93,664	677,826	770,957	534	(93,130)	-99.4%
550 Claims, Lit & Prop Loss Fund	4,754,013	2,310,944	2,425,488	4,639,470	(114,543)	-2.4%
561 Unemployment compensation Fund	370,000	251,254	359,788	261,466	(108,534)	-29.3%
562 Workers Comp Self-Insurance Fund	812,746	1,218,986	1,554,563	477,169	(335,577)	-41.3%
565 Health Benefits Fund	2,100,000	30,370,751	31,860,398	610,353	(1,489,647)	-70.9%
570 PW Admin & Engineering Fund	27,114	15,178,771	15,160,779	45,105	17,991	66.4%
612 Firefighter's Pensions Fund	9,800,000	5,306,610	3,740,215	11,366,395	1,566,395	16.0%
613 Police Officer's Pensions Fund	7,000,000	2,857,206	2,118,500	7,738,706	738,706	10.6%
701 Greenways Maintenance Endowmnt Fund	2,648,341	724,614	15,175	3,357,780	709,439	26.8%
702 Nat Res Protect & Restore Fund	3,000,000	371,053	513,011	2,858,043	(141,957)	-4.7%
965 Public Facilities District Fund	1,650,000	2,801,588	3,447,067	1,004,521	(645,479)	-39.1%
Grand Total	137,327,177	528,008,347	533,107,024	132,228,501	(5,098,676)	-3.7%

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.

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.

Budget Overview

Summary of Estimated Revenues, Expenditures and Reserves by Account Type and Fund Type

Citywide biennial budget summarized by revenue and expenditure type for the General Fund, and for other funds aggregated by fund type.

	General Fund	Special Revenue	Debt Funds	Construction Funds	Enterprise Funds	Internal Service	Pension Trust Funds	Permanent Funds	PFD	All Funds
BEGINNING RESERVE BALANCE	17,000,000	29,559,273	2,955,500	3,900,000	42,477,084	17,336,979	16,800,000	5,648,341	1,650,000	137,327,177
TAXES	126,939,334	39,784,675	-	2,071,306	4,039,812	1,460,000	4,030,000	-	2,750,000	181,075,127
LICENSES AND PERMITS	1,845,300	749,220	-	-	2,797,472	-	-	-	-	5,391,992
INTERGOVERNMENTAL REVENUE	5,635,916	30,040,230	-	-	-	507,758	240,000	-	-	36,423,904
CHARGES FOR GOODS AND SERVICES	16,353,895	11,385,841	746,536	-	118,115,981	46,015,312	-	-	-	192,617,565
FINES AND PENALTIES	2,021,238	-	-	-	1,505,844	-	-	-	-	3,527,082
MISCELLANEOUS REVENUE	1,541,260	1,325,070	2,639,446	50,920	5,671,693	33,850,171	3,449,816	164,335	51,588	48,744,299
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRS	-	-	-	-	1,256,789	-	-	-	-	1,256,789
NON REVENUES	-	-	195,020	-	-	-	444,000	931,332	-	1,570,352
OTHER FINANCING SOURCES	1,290,000	3,700,000	2,712,303	250,000	45,848,467	3,600,468	-	-	-	57,401,238
TOTAL REVENUE	155,626,943	86,985,036	6,293,305	2,372,226	179,236,058	85,433,709	8,163,816	1,095,667	2,801,588	528,008,348
NON-EXPENDITURES	5,793,330	4,445,934	500,000	-	4,250,000	1,070,468	-	-	-	16,059,732
SALARIES AND WAGES	81,114,833	11,435,341	-	-	27,806,943	15,870,799	40,706	-	-	136,268,622
PERSONNEL BENEFITS	32,339,255	5,165,086	-	-	11,735,942	7,362,020	4,102,760	-	-	60,705,063
SUPPLIES	4,263,558	2,103,376	-	-	8,535,607	7,712,470	98,680	-	-	22,713,692
OTHER SERVICES AND CHARGES	29,356,079	41,754,141	-	-	61,687,830	47,125,172	1,616,569	528,185	37,354	182,105,330
INTERGOVERNMENTAL SERVICES	4,654,698	240,149	-	-	2,902,777	167,202	-	-	28,888	7,993,714
CAPITAL OUTLAYS (6000 EXP OBJ)	-	36,798,000	-	500,000	33,336,343	12,034,759	-	-	-	82,669,102
DEBT SERVICE PRINCIPAL	-	-	3,880,544	-	8,509,683	-	-	-	1,301,943	13,692,170
DEBT SERVICE INTEREST/COSTS	8,200	-	1,605,212	-	6,544,789	662,460	-	-	2,078,882	10,899,543
TOTAL EXPENDITURE	157,529,952	101,942,028	5,985,756	500,000	165,309,914	92,005,351	5,858,715	528,185	3,447,067	533,106,967
Net Surplus/(Deficit)	(1,903,008)	(14,956,992)	307,549	1,872,226	13,926,143	(6,571,642)	2,305,101	567,481	(645,479)	(5,098,619)
ESTIMATED ENDING RESERVE BALANCE	15,096,993	14,602,226	3,263,049	5,772,226	56,403,226	10,765,337	19,105,101	6,215,823	1,004,521	132,228,503

Account Type Category Definitions

The following account categories are used throughout the budget document.

Revenue Types

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 Types

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. Includes Interfund purchases of materials and supplies from the Warehouse.

Budget Overview

Other Services and Charges: A basic classification for services other than personnel. Examples include professional services, communication, travel, advertising, utilities, and insurance. Includes interfund charges for services from other City funds.

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.

Citywide Expenditures by Sub Type for All Funds

More detailed categories of expenditures, citywide.

EXPENDITURE TYPE				2016 Revised	2017	2018
	2013 Actual	2014 Actual	2015 Actual	Budget	Preliminary Budget	Preliminary Budget
INVENTORY USED AND ADJUSTMENTS	717,804	(65,743)	239,960		-	-
BAD DEBT EXPENSE	-	-	75,478	-	-	-
TRANSFERS OUT	7,640,149	6,706,742	5,410,319	5,045,246	7,092,203	7,723,529
INTERFUND LOANS PRINCIPAL	939,275	962,870	2,058,195	1,565,163	622,000	622,000
NON-EXPENDITURES	9,297,228	7,603,869	7,783,953	6,610,409	7,714,203	8,345,529
SALARIES AND WAGES	55,812,942	55,627,405	56,698,162	64,179,522	65,102,991	67,151,189
OVERTIME AND HAZARD DUTY	1,844,340	2,271,411	2,781,500	1,915,239	1,997,721	2,016,721
SALARIES AND WAGES	57,657,283	57,898,816	59,479,662	66,094,761	67,100,712	69,167,910
PERSONNEL BENEFITS	22,968,751	22,442,891	22,591,586	26,275,677	27,477,481	29,144,982
PENSION & DISABILITY PAYMENTS	2,467,816	2,350,764	1,829,234	3,373,800	1,990,800	2,091,800
PERSONNEL BENEFITS	25,436,567	24,793,655	24,420,820	29,649,477	29,468,281	31,236,782
OFFICE AND OPERATING SUPPLIES	5,078,113	5,458,163	5,254,290	6,094,807	6,054,216	5,847,115
FUEL CONSUMED	741,276	686,928	501,430	760,922	731,280	735,751
PURCHASES FOR RESALE	886,404	1,408,048	1,153,679	2,314,166	2,102,764	2,133,664
SMALL TOOLS AND MINOR EQUIPMENT	1,512,923	1,585,326	1,899,980	1,600,146	1,611,155	1,597,199
WAREHOUSE	1,559,633	1,310,499	1,335,571	1,623,049	1,053,469	847,109
SUPPLIES	9,778,348	10,448,964	10,144,950	12,393,090	11,552,884	11,160,838
PROFESSIONAL SERVICES	34,461,882	40,429,585	42,395,783	48,428,844	46,246,397	47,841,204
COMMUNICATION	2,753,507	799,397	998,937	2,286,262	1,160,477	1,163,956
TRAVEL	195,811	265,713	224,425	351,914	399,270	380,456
TAXES & OPERATING ASSESSMENTS	7,888,393	8,282,078	8,765,642	8,713,808	8,716,293	8,846,764
OPERATING RENTALS AND LEASES	4,580,844	6,053,274	6,442,376	6,447,270	7,578,160	7,896,431
INSURANCE	1,755,591	1,722,607	1,680,400	1,696,647	1,738,369	1,738,369
UTILITY SERVICE	4,456,854	4,823,227	4,645,858	5,075,022	4,713,893	4,770,897
REPAIRS & MAINTENANCE	8,154,063	8,490,047	13,658,733	17,103,791	16,684,981	9,570,625
MISCELLANEOUS	2,345,659	3,400,934	4,757,152	6,529,931	7,442,394	5,216,419
OTHER SERVICES AND CHARGES	66,592,603	74,266,859	83,569,306	96,633,489	94,680,234	87,425,121
INTERGOVERNMENTAL PROF SERV	5,247,761	5,885,067	5,371,620	4,692,792	3,987,268	4,006,446
INTERGOVERNMENTAL PAYMENTS	1,176,877	-	-	-	-	-
INTERGOVERNMENTAL SERVICES	6,424,638	5,885,067	5,371,620	4,692,792	3,987,268	4,006,446
LAND	3,057,930	1,812,024	8,398,174	1,753,596	3,944,800	1,464,400
BUILDINGS AND STRUCTURES	20,105	74,750	-	1,825,000	1,000,000	2,500,000
OTHER IMPROVEMENTS	8,622,942	6,404,686	22,349,968	29,619,060	13,450,000	11,723,000
MACHINERY AND EQUIPMENT	1,326,332	2,706,216	5,443,599	8,056,647	7,124,151	5,797,858
CONSTRUCTION OF FIXED ASSETS	41,006,856	16,205,247	6,578,191	43,666,235	17,774,386	17,890,507
CAPITAL OUTLAYS (6000 EXP OBJ)	54,034,165	27,202,921	42,769,932	84,920,538	43,293,337	39,375,765
GENERAL OBLIGATION BONDS	1,450,000	1,935,000	1,570,000	1,649,705	1,760,000	2,055,000
REVENUE BONDS	1,930,000	1,995,000	6,048,328	1,920,000	3,310,500	3,385,500
SPECIAL ASSESSMENT BONDS	75,000	-	-	-	-	-
OTHER NOTES	269,450	270,117	3,039,392	567,577	855,667	922,075
INTERGOVERNMENTAL LOANS	397,520	534,237	497,717	540,218	582,840	820,588
DEBT SERVICE PRINCIPAL	4,121,970	4,734,354	11,155,437	4,677,500	6,509,007	7,183,163
INTEREST ON INTERFUND DEBT	62,650	66,577	34,187	12,995	5,100	3,100
INTEREST ON LT EXTERNAL DEBT	4,697,228	5,081,741	4,848,124	5,474,211	5,447,309	5,440,884
DEBT ISSUE COSTS	153,777	13,336	92,324	-	-	-
DEBT REGISTRATION COSTS	3,872	3,033	4,901	1,575	1,575	1,575
OTHER INTEREST AND DEBT SVC COSTS	8,000	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	4,925,527	5,164,687	4,979,536	5,488,781	5,453,984	5,445,559
TOTAL EXPENDITURE	238,268,330	217,999,191	249,675,217	311,160,837	269,759,910	263,347,112

Fund Budgets

General Fund

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

001 General Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	16,200,070	17,069,127	17,725,097	18,137,940	17,000,000	16,291,508
TAXES	54,881,640	56,651,279	59,630,988	59,915,939	62,659,167	64,280,167
LICENSES AND PERMITS	801,609	722,435	852,969	910,571	922,400	922,900
INTERGOVERNMENTAL REVENUE	1,193,343	1,845,125	1,628,320	1,669,942	2,806,718	2,829,198
CHARGES FOR GOODS AND SERVICES	7,600,135	8,529,237	8,473,706	8,282,851	8,167,496	8,186,399
FINES AND PENALTIES	1,159,922	1,071,566	985,826	1,118,880	1,010,619	1,010,619
MISCELLANEOUS REVENUE	813,493	833,491	1,031,594	734,008	770,630	770,630
OTHER FINANCING SOURCES	1,272,053	290,000	150,000	150,000	640,000	650,000
TOTAL REVENUE	67,722,195	69,943,133	72,753,403	72,782,191	76,977,030	78,649,913
NON-EXPENDITURES	3,280,212	4,353,123	2,865,013	2,865,607	2,871,665	2,921,665
SALARIES AND WAGES	33,908,901	33,972,841	35,198,236	39,497,002	39,934,195	41,180,638
PERSONNEL BENEFITS	13,504,624	13,206,567	13,262,540	14,905,620	15,733,571	16,605,684
SUPPLIES	2,166,893	2,126,675	2,031,385	2,312,026	2,160,444	2,103,114
OTHER SERVICES AND CHARGES	10,922,410	12,067,530	12,775,897	14,449,873	14,653,200	14,702,879
INTERGOVERNMENTAL SERVICES	2,900,226	3,222,431	2,469,477	2,419,011	2,327,349	2,327,349
CAPITAL OUTLAYS (6000 EXP OBJ)	220,308	637,498	1,503,982	1,659	-	-
DEBT SERVICE INTEREST/COSTS	14,651	21,850	8,293	6,495	5,100	3,100
TOTAL EXPENDITURE	66,918,226	69,608,514	70,114,825	76,457,293	77,685,523	79,844,429
Net Surplus/(Deficit)	803,969	334,619	2,638,578	(3,675,102)	(708,493)	(1,194,515)
ESTIMATED ENDING RESERVE BALANCE	17,004,039	17,403,746	20,363,675	14,462,838	16,291,507	15,096,993

001 General Fund Expenditures by Department	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
D000 GF - Shared and Non-Departmental	4,503,559	5,754,957	3,795,997	4,367,902	4,155,444	4,205,444
D110 GF - Mayor	1,016,648	1,143,410	860,919	874,208	927,147	955,014
D120 GF - City Council	476,973	457,770	492,697	551,845	571,843	584,472
D170 GF - Hearing Examiner	209,973	154,007	73,847	365,291	106,005	107,513
D180 GF - Museum	1,400,143	1,400,335	1,437,398	1,578,060	1,627,237	1,677,173
D190 GF - Library	3,784,429	4,010,206	4,176,841	4,580,213	4,500,742	4,587,681
D210 GF - Finance	2,081,410	1,961,578	2,051,684	2,358,027	2,360,321	2,445,626
D220 GF - Human Resources	1,114,516	1,128,221	1,155,827	1,257,720	1,369,446	1,389,167
D250 GF - Information Technology Services	2,376,596	2,544,315	2,610,134	2,917,559	3,132,405	3,311,715
D260 GF - Legal	1,410,490	1,537,303	1,553,833	1,933,803	1,882,077	1,939,733
D270 GF - Municipal Court	1,776,046	1,928,655	1,932,542	2,221,412	2,157,568	2,215,918
D400 GF - Parks and Recreation	7,353,072	7,195,921	7,220,506	8,127,511	8,295,765	8,511,382
D500 GF - Planning	2,414,491	2,554,475	2,778,004	3,284,333	3,176,767	3,201,495
D700 GF - Fire	14,865,010	15,366,752	16,753,382	17,859,734	18,314,215	18,781,688
D800 GF - Police	22,134,870	22,470,610	23,221,213	24,179,676	25,108,539	25,930,408
General Fund Total Expenditures	66,918,226	69,608,514	70,114,825	76,457,293	77,685,523	79,844,429

Street Funds

This report aggregates the Street Fund and the Paths & Trails Reserve Fund.

110 Street Funds Street Fund, Paths & Trails Rsrv Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	10,730,699	11,204,362	10,275,454	7,465,946	3,902,232	3,090,034
TAXES	8,449,232	7,838,654	7,745,314	7,725,500	7,800,000	7,850,000
LICENSES AND PERMITS	55,917	70,900	3,410	61,000	61,000	62,220
INTERGOVERNMENTAL REVENUE	4,967,623	4,488,917	8,207,197	14,735,845	8,124,750	7,324,750
CHARGES FOR GOODS AND SERVICES	7,837,044	7,330,664	1,577,118	1,468,180	1,220,157	1,224,029
MISCELLANEOUS REVENUE	256,182	181,426	160,306	239,990	143,597	143,597
OTHER FINANCING SOURCES	-	-	3,554,473	19,642	-	-
TOTAL REVENUE	21,565,998	19,910,562	21,247,818	24,250,157	17,349,504	16,604,596
NON-EXPENDITURES	1,300,650	1,152,056	292,992	588,096	590,949	684,410
SALARIES AND WAGES	5,019,823	4,752,935	1,274,847	1,595,627	1,648,714	1,685,096
PERSONNEL BENEFITS	2,156,534	1,999,297	562,649	711,401	752,002	802,120
SUPPLIES	633,076	610,030	597,256	612,149	599,019	607,941
OTHER SERVICES AND CHARGES	6,666,144	8,709,724	11,376,538	8,765,387	7,396,018	7,354,200
INTERGOVERNMENTAL SERVICES	108,467	65,105	114,631	105,000	105,000	107,825
CAPITAL OUTLAYS (6000 EXP OBJ)	5,165,802	2,976,542	9,041,445	18,606,709	7,070,000	6,623,000
DEBT SERVICE INTEREST/COSTS	-	-	35,418	-	-	-
TOTAL EXPENDITURE	21,050,495	20,265,689	23,295,776	30,984,369	18,161,702	17,864,591
Net Surplus/(Deficit)	515,503	-355,127	(2,047,958)	(6,734,212)	-812,198	(1,259,995)
ESTIMATED ENDING RESERVE BALANCE	11,246,202	10,849,235	8,227,496	731,734	3,090,034	1,830,039

Street Fund: A special revenue fund designated for maintenance of all City Streets. The fund is managed by the Public Works Department. Starting in 2015, administration, engineering and technical functions allocated across all the funds in the department are moved from the Street Fund into a new internal service fund, the Public Works Admin & Engineering Fund.

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.

Fund Budgets

Federal Building Fund

125 Federal Building Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	480,467	432,531	1,919,276	1,721,807	758,507	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	700,000	-
MISCELLANEOUS REVENUE	3,973	10,615	8,727	3,828	5,180	-
OTHER FINANCING SOURCES	-	1,888,045	1,002,000	80,267	-	-
TOTAL REVENUE	3,973	1,898,660	1,010,727	84,095	705,180	-
SUPPLIES	-	5,631	48,325	4,687	-	-
OTHER SERVICES AND CHARGES	51,909	406,284	2,146,872	307,477	1,463,687	-
TOTAL EXPENDITURE	51,909	411,915	2,195,197	312,164	1,463,687	-
Net Surplus/(Deficit)	(47,936)	1,486,745	(1,184,470)	(228,069)	(758,507)	-
ESTIMATED ENDING RESERVE BALANCE	432,531	1,919,276	734,806	1,493,738	-	-

Federal Building Fund: A Special Revenue Fund to account for grant revenues and the capital improvements to the Federal Building that these grants fund. Managed by Public Works and Finance. This fund is expected to close in 2017.

Library Gift Fund

126 Library Gift Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	44,912	63,739	81,630	45,880	5,000	4,823
INTERGOVERNMENTAL REVENUE	999	3,393	-	-	-	-
MISCELLANEOUS REVENUE	69,942	70,947	57,567	71,000	50,000	50,000
TOTAL REVENUE	70,941	74,340	57,567	71,000	50,000	50,000
SUPPLIES	50,123	48,020	56,426	86,522	50,000	50,000
OTHER SERVICES AND CHARGES	1,990	8,429	4,320	30,000	177	128
TOTAL EXPENDITURE	52,113	56,449	60,747	116,522	50,177	50,128
Net Surplus/(Deficit)	18,827	17,891	(3,179)	(45,522)	(177)	(128)
ESTIMATED ENDING RESERVE BALANCE	63,739	81,630	78,451	358	4,823	4,695

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

Olympic Pipeline Incident Fund

131 Olympic Pipeline Incident Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	601,643	521,997	504,373	492,653	482,225	441,717
MISCELLANEOUS REVENUE	4,853	4,020	4,383	3,353	5,472	5,472
OTHER FINANCING SOURCES	-	-	10,110	10,398	-	-
TOTAL REVENUE	4,853	4,020	14,493	13,751	5,472	5,472
SALARIES AND WAGES	-	-	15,418	25,155	10,106	10,645
PERSONNEL BENEFITS	-	-	5,222	11,207	4,355	4,745
SUPPLIES	16,320	-	3,829	9,820	30,000	30,000
OTHER SERVICES AND CHARGES	66,857	21,643	714	669	1,519	1,443
TOTAL EXPENDITURE	84,499	21,643	25,183	46,851	45,980	46,833
Net Surplus/(Deficit)	(79,646)	(17,624)	(10,690)	(33,100)	(40,508)	(41,361)
ESTIMATED ENDING RESERVE BALANCE	521,997	504,373	493,683	459,553	441,717	400,356

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-Whatcom Falls Park Fund

134 Olympic - Whatcom Fall Pk Addl Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	265,392	265,204	250,834	242,715	242,248	241,718
MISCELLANEOUS REVENUE	2,326	2,068	2,159	2,198	-	-
TOTAL REVENUE	2,326	2,068	2,159	2,198	-	-
OTHER SERVICES AND CHARGES	2,514	506	588	587	530	522
CAPITAL OUTLAYS (6000 EXP OBJ)	-	15,931	9,690	196,840	-	-
TOTAL EXPENDITURE	2,514	16,437	10,279	197,427	530	522
Net Surplus/(Deficit)	(188)	(14,369)	(8,119)	(195,229)	(530)	(522)
ESTIMATED ENDING RESERVE BALANCE	265,204	250,835	242,715	47,486	241,718	241,196

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.

Fund Budgets

Environmental Remediation Fund

136 Environmental Remediation Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,090,538	392,028	343,109	1,085,039	1,343,106	301,362
INTERGOVERNMENTAL REVENUE	523,780	287,505	292,488	2,730,779	2,416,815	-
MISCELLANEOUS REVENUE	138,928	75,090	170,100	1,207,513	5,984	5,984
OTHER FINANCING SOURCES	-	400,000	400,000	400,000	600,000	600,000
TOTAL REVENUE	662,708	762,595	862,589	4,338,292	3,022,799	605,984
SALARIES AND WAGES	4,589	6,271	6,090	4,824	-	-
PERSONNEL BENEFITS	-	-	-	1,856	-	-
OTHER SERVICES AND CHARGES	1,208,582	674,859	783,427	4,910,091	4,064,543	563,850
INTERGOVERNMENTAL SERVICES	57,765	59,311	83,886	370,360	-	-
TOTAL EXPENDITURE	1,270,936	740,441	873,402	5,287,131	4,064,543	563,850
Net Surplus/(Deficit)	(608,228)	22,153	(10,813)	(948,839)	(1,041,744)	42,134
ESTIMATED ENDING RESERVE BALANCE	482,310	414,181	332,296	136,200	301,362	343,496

Environmental Remediation Fund: A fund created to track costs associated with the environmental cleanup of the South State Street Gas Manufacturing Plant and the R.G. Haley sites.

Real Estate Excise Tax Funds

140 Real Estate Excise Tax Funds 141 - 1st Quarter, 142 - 2nd Quarter	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	4,861,544	6,143,786	7,345,371	3,848,189	2,740,107	2,476,276
TAXES	2,337,771	2,529,868	3,663,842	2,800,000	2,800,000	2,800,000
INTERGOVERNMENTAL REVENUE	1,197,918	292,923	144,999	20,000	265,000	20,000
CHARGES FOR GOODS AND SERVICES	65	-	32,318	-	-	-
MISCELLANEOUS REVENUE	49,693	53,765	75,486	46,951	78,466	78,466
OTHER FINANCING SOURCES	-	-	-	-	-	2,500,000
TOTAL REVENUE	3,585,446	2,876,556	3,916,646	2,866,951	3,143,466	5,398,466
NON-EXPENDITURES	694,225	719,554	1,317,229	636,365	906,355	674,220
SALARIES AND WAGES	60,044	19,544	73,050	28,961	34,611	35,470
PERSONNEL BENEFITS	-	-	-	12,000	14,366	15,378
SUPPLIES	5,858	-	-	-	-	-
OTHER SERVICES AND CHARGES	594,476	696,272	357,804	836,833	206,965	167,320
CAPITAL OUTLAYS (6000 EXP OBJ)	950,048	159,652	382,171	1,598,455	2,245,000	3,500,000
TOTAL EXPENDITURE	2,304,650	1,595,021	2,130,254	3,112,614	3,407,298	4,392,387
Net Surplus/(Deficit)	1,280,796	1,281,534	1,786,392	(245,663)	(263,832)	1,006,079
ESTIMATED ENDING RESERVE BALANCE	6,142,340	7,425,320	9,131,763	3,602,526	2,476,275	3,482,355

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 any department for the specified legal purposes and are managed by the Finance Department.

Police Special Revenue Funds

150 Police Special Revenue Funds 151, 152, 153	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,145,668	960,402	472,625	422,488	352,891	337,702
INTERGOVERNMENTAL REVENUE	353,125	339,350	390,831	376,634	432,490	432,490
MISCELLANEOUS REVENUE	82,154	94,560	44,590	50,011	34,657	34,657
TOTAL REVENUE	435,279	433,910	435,420	426,645	467,147	467,147
NON-EXPENDITURES	365,000	140,000	-	-	-	-
SUPPLIES	97,652	304,214	278,417	305,921	217,500	266,218
OTHER SERVICES AND CHARGES	157,894	360,142	96,137	92,449	229,836	188,468
CAPITAL OUTLAYS (6000 EXP OBJ)	-	122,682	88,818	-	35,000	20,000
TOTAL EXPENDITURE	620,546	927,038	463,373	398,370	482,336	474,686
Net Surplus/(Deficit)	(185,267)	(493,128)	(27,952)	28,275	(15,189)	(7,539)
ESTIMATED ENDING RESERVE BALANCE	960,401	467,274	444,673	450,763	337,702	330,163

The Police Department manages these funds.

(151) Police Federal Equitable Share Fund: Governed by an agreement between the City and the U.S. Treasury Department that allows the City a share of property or proceeds forfeited to the Federal Government.

(152) Asset Forfeiture / Drug Enforcement Fund: Proceeds from seizures are held in this fund and used by the police department for drug enforcement.

(153) Criminal Justice Fund: Funded by State entitlements, this fund supplements staffing costs and capital equipment purchases.

Fund Budgets

Public Safety Dispatch Fund

160 Public Safety Dispatch Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	2,353,562	2,931,306	3,714,220	3,910,607	1,584,384	2,025,523
INTERGOVERNMENTAL REVENUE	1,966,084	2,166,662	1,978,844	1,900,000	1,950,000	1,950,000
CHARGES FOR GOODS AND SERVICES	3,039,265	3,131,233	3,243,726	3,336,580	3,651,760	3,907,501
MISCELLANEOUS REVENUE	27,206	31,737	33,148	16,758	23,369	23,369
TOTAL REVENUE	5,032,555	5,329,631	5,255,719	5,253,338	5,625,129	5,880,870
NON-EXPENDITURES	12,629	-	-	-	-	-
SALARIES AND WAGES	2,815,868	2,889,719	3,074,302	3,122,630	3,188,784	3,269,586
PERSONNEL BENEFITS	1,164,521	1,145,995	1,184,452	1,332,301	1,370,988	1,458,847
SUPPLIES	33,562	24,187	39,151	94,177	109,919	94,919
OTHER SERVICES AND CHARGES	390,226	458,423	554,559	538,715	508,299	806,451
INTERGOVERNMENTAL SERVICES	21,324	21,324	21,324	21,324	6,000	21,324
CAPITAL OUTLAYS (6000 EXP OBJ)	45,728	-	87,319	2,745,634	-	155,000
TOTAL EXPENDITURE	4,483,856	4,539,648	4,961,106	7,854,781	5,183,990	5,806,127
Net Surplus/(Deficit)	548,699	789,983	294,613	(2,601,443)	441,139	74,743
ESTIMATED ENDING RESERVE BALANCE	2,902,261	3,721,289	4,008,833	1,309,164	2,025,523	2,100,266

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.

Transportation Benefit District Fund

161 Transportation Benefit District Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	2,153,674	2,656,535	2,687,917	3,293,098	2,787,961	1,926,445
TAXES	4,655,993	4,700,864	4,903,512	4,728,800	4,728,800	4,728,800
INTERGOVERNMENTAL REVENUE	-	-	61,189	-	-	-
CHARGES FOR GOODS AND SERVICES	436,471	17,985	-	-	-	-
MISCELLANEOUS REVENUE	28,068	27,747	31,434	12,244	22,789	22,789
TOTAL REVENUE	5,120,532	4,746,596	4,996,134	4,741,044	4,751,589	4,751,589
SALARIES AND WAGES	29,904	-	-	-	-	-
PERSONNEL BENEFITS	9,745	-	-	-	-	-
SUPPLIES	7,245	1,738	7,268	-	-	-
OTHER SERVICES AND CHARGES	532,137	394,588	345,045	57,246	613,105	609,743
INTERGOVERNMENTAL SERVICES	1,482,747	1,376,138	1,667,374	1,232,626	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,540,116	3,150,106	2,264,750	6,509,487	5,000,000	5,100,000
TOTAL EXPENDITURE	4,601,894	4,922,570	4,284,437	7,799,359	5,613,105	5,709,743
Net Surplus/(Deficit)	518,638	(175,974)	711,697	(3,058,315)	(861,516)	(958,154)
ESTIMATED ENDING RESERVE BALANCE	2,672,312	2,480,561	3,399,614	234,783	1,926,445	968,291

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 in Bellingham. The fund is budgeted in the Public Works Department.

Fund Budgets

Public, Education and Government Access TV Funds

162 Public Educ & Govt Acc TV Fund Including Equipment Subfund 163	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	391,085	671,926	986,815	974,328	1,048,000	448,791
LICENSES AND PERMITS	443,027	464,673	428,238	292,000	313,000	313,000
CHARGES FOR GOODS AND SERVICES	1,065	1,035	1,950	2,112	2,210	2,210
MISCELLANEOUS REVENUE	113,836	124,685	131,067	120,863	114,560	114,560
TOTAL REVENUE	557,928	590,393	561,255	414,975	429,770	429,770
NON-EXPENDITURES	46,000	-	-	-	490,000	-
SALARIES AND WAGES	124,674	146,279	144,778	144,488	145,803	150,703
PERSONNEL BENEFITS	44,506	57,555	59,687	66,230	66,912	71,813
SUPPLIES	34,056	43,272	62,791	16,875	11,007	11,207
OTHER SERVICES AND CHARGES	38,007	68,761	98,125	146,658	115,256	114,748
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	95,000	200,000	95,000
TOTAL EXPENDITURE	287,242	315,866	365,381	469,251	1,028,979	443,471
Net Surplus/(Deficit)	270,686	274,526	195,874	(54,276)	(599,209)	(13,701)
ESTIMATED ENDING RESERVE BALANCE	661,771	946,452	1,182,689	920,052	448,791	435,090

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

Greenways Funds

173 Greenways III Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	5,887,854	8,238,188	8,212,551	5,780,813	7,000,000	2,169,619
TAXES	4,114,760	4,194,039	4,297,736	4,242,000	-	-
INTERGOVERNMENTAL REVENUE	-	492,611	367,512	830,000	400,000	400,000
FINES AND PENALTIES	-	500	475	-	-	-
MISCELLANEOUS REVENUE	72,230	95,624	112,911	41,715	57,815	57,815
TOTAL REVENUE	4,186,990	4,782,775	4,778,634	5,113,715	457,815	457,815
NON-EXPENDITURES	-	13,255	246,986	-	400,000	400,000
SALARIES AND WAGES	219,976	430,961	357,637	270,301	276,584	284,769
PERSONNEL BENEFITS	-	68,870	65,870	129,709	130,874	140,102
SUPPLIES	-	1,406	3,654	-	-	-
OTHER SERVICES AND CHARGES	13,282	19,673	30,030	28,063	100,739	95,228
CAPITAL OUTLAYS (6000 EXP OBJ)	1,566,952	4,201,440	6,056,238	10,279,931	4,380,000	-
DEBT SERVICE INTEREST/COSTS	33,613	48,837	25,459	-	-	-
TOTAL EXPENDITURE	1,833,824	4,784,443	6,785,874	10,708,004	5,288,196	920,099
Net Surplus/(Deficit)	2,353,167	(1,669)	(2,007,240)	(5,594,289)	(4,830,381)	(462,284)
ESTIMATED ENDING RESERVE BALANCE	8,241,021	8,236,519	6,205,311	186,524	2,169,619	1,707,335

Greenways III Fund: Greenways funds are voter approved property tax levies (2007-16) that acquire land, make improvements, and help to maintain the Greenway areas. These funds are managed by the Parks and Recreation Department. Funds from Greenways levies prior to Greenways III have been expended and closed. Prior year actuals may be included in the All Funds report at the end of this section, but no remaining funds are budgeted for 2017-18.

Fund Budgets

Park Impact Fee Fund

177 Park Impact Fee Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	2,708,752	4,009,035	4,984,228	4,340,374	4,266,269	3,243,442
INTERGOVERNMENTAL REVENUE	765	749,887	687,548	-	-	-
CHARGES FOR GOODS AND SERVICES	1,633,576	1,838,454	2,443,718	424,360	424,360	424,360
MISCELLANEOUS REVENUE	30,770	35,024	51,041	23,288	33,117	33,117
TOTAL REVENUE	1,665,111	2,623,364	3,182,306	447,648	457,477	457,477
SALARIES AND WAGES	50,611	74,858	56,639	72,642	72,109	74,341
PERSONNEL BENEFITS	-	-	-	30,756	31,317	33,597
SUPPLIES	-	1,406	-	-	-	-
OTHER SERVICES AND CHARGES	5,214	11,133	12,745	48,866	51,879	50,387
CAPITAL OUTLAYS (6000 EXP OBJ)	309,003	1,263,896	1,808,469	3,119,264	1,325,000	1,050,000
TOTAL EXPENDITURE	364,827	1,351,294	1,877,852	3,271,528	1,480,304	1,208,326
Net Surplus/(Deficit)	1,300,283	1,272,071	1,304,453	(2,823,880)	(1,022,827)	(750,849)
ESTIMATED ENDING RESERVE BALANCE	4,009,035	5,281,106	6,288,681	1,516,494	3,243,442	2,492,593

Park Impact Fund: Impact Fees collected on new home 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.

Sportsplex Fund

178 Sportsplex Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	41,532	43,601	44,930	46,357	46,343	47,948
MISCELLANEOUS REVENUE	2,069	1,329	1,296	1,427	1,605	1,605
TOTAL REVENUE	2,069	1,329	1,296	1,427	1,605	1,605
Net Surplus/(Deficit)	2,069	1,329	1,296	1,427	1,605	1,605
ESTIMATED ENDING RESERVE BALANCE	43,601	44,930	46,226	47,784	47,948	49,553

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

Tourism Fund

180 Tourism Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	404,480	487,127	597,397	656,845	500,000	200,000
TAXES	1,159,012	1,319,092	1,474,376	1,515,800	1,515,800	1,561,275
MISCELLANEOUS REVENUE	3,760	3,971	6,032	3,014	4,167	4,167
TOTAL REVENUE	1,162,772	1,323,062	1,480,408	1,518,814	1,519,967	1,565,442
NON-EXPENDITURES	150,000	150,000	150,000	150,000	150,000	150,000
SALARIES AND WAGES	10,667	9,761	15,783	16,454	17,485	18,082
PERSONNEL BENEFITS	4,721	4,438	6,745	7,708	8,109	8,703
SUPPLIES	41	262	823	-	-	-
OTHER SERVICES AND CHARGES	914,643	1,048,334	1,130,215	1,909,079	1,644,373	1,392,824
TOTAL EXPENDITURE	1,080,071	1,212,795	1,303,566	2,083,241	1,819,967	1,569,609
Net Surplus/(Deficit)	82,701	110,267	176,842	(564,427)	(300,000)	(4,167)
ESTIMATED ENDING RESERVE BALANCE	487,181	597,394	774,239	92,418	200,000	195,833

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.

Low Income Housing Fund

181 Low Income Housing	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	-	2,784,798	4,285,755	2,223,790	2,500,000	138,957
TAXES	2,961,641	2,986,270	3,000,342	3,000,000	3,000,000	3,000,000
CHARGES FOR GOODS AND SERVICES	-	132,000	128,250	-	-	-
MISCELLANEOUS REVENUE	11,049	25,941	42,373	20,057	13,773	13,773
TOTAL REVENUE	2,972,690	3,144,211	3,170,965	3,020,057	3,013,773	3,013,773
SALARIES AND WAGES	29,753	33,353	40,699	26,043	25,554	26,647
PERSONNEL BENEFITS	13,218	11,656	14,241	11,816	11,971	12,903
SUPPLIES	86	-	5,490	8,631	8,631	8,631
OTHER SERVICES AND CHARGES	141,644	1,599,139	3,427,235	3,239,570	5,328,660	3,083,584
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	1,594,357	-	-	-
TOTAL EXPENDITURE	184,701	1,644,148	5,082,022	3,286,060	5,374,816	3,131,765
Net Surplus/(Deficit)	2,787,989	1,500,063	(1,911,056)	(266,003)	(2,361,043)	(117,992)
ESTIMATED ENDING RESERVE BALANCE	2,787,989	4,284,861	2,374,699	1,957,787	138,957	20,965

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 low income citizens. The fund is managed by the Planning and Community Development Department

Fund Budgets

Community Development Block Grant and HOME Funds

190 HUD Grant Funds 190-CDBG, 191-HOME	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
INTERGOVERNMENTAL REVENUE	1,248,938	842,370	1,234,117	3,808,041	2,806,112	2,817,823
CHARGES FOR GOODS AND SERVICES	378,425	367,264	278,074	267,174	264,627	264,627
MISCELLANEOUS REVENUE	117,600	84,164	125,584	70,495	70,574	70,574
TOTAL REVENUE	1,744,963	1,293,799	1,637,775	4,145,710	3,141,313	3,153,024
SALARIES AND WAGES	215,510	209,681	221,600	224,990	226,332	233,921
PERSONNEL BENEFITS	85,082	76,549	80,627	104,966	109,028	116,956
SUPPLIES	357	1,220	414	4,192	4,192	4,222
OTHER SERVICES AND CHARGES	1,375,679	1,085,387	1,348,889	3,811,562	2,801,761	2,797,925
TOTAL EXPENDITURE	1,676,628	1,372,837	1,651,530	4,145,710	3,141,313	3,153,024
Net Surplus/(Deficit)	68,335	(79,038)	(13,755)	-	-	-
ESTIMATED ENDING RESERVE BALANCE	68,335	(79,038)	(13,755)	-	-	-

These funds do not have reserves. Reserve amounts are for balancing when timing differences in recognizing transaction leave unequal revenues and expenditures in a fiscal year.

The two funds are aggregated here.

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.

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.

Debt Funds

Debt Service Funds: Various debt service funds that account for city debt obligations and are managed by the Finance Department are consolidated here. See the Changes in Estimated Reserve Balances Report for a list showing the separate debt funds.

210 General Debt Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	872,410	1,300,998	1,674,913	2,102,790	2,449,500	2,850,641
CHARGES FOR GOODS AND SERVICES	357,143	363,101	377,584	383,779	373,268	373,268
MISCELLANEOUS REVENUE	593,751	517,916	580,391	986,308	1,304,022	1,329,742
NON REVENUES	349,000	382,000	341,585	-	10	195,010
OTHER FINANCING SOURCES	930,039	972,223	953,800	1,328,225	1,345,489	1,366,814
TOTAL REVENUE	2,229,933	2,235,241	2,253,360	2,698,312	3,022,789	3,264,834
DEBT SERVICE PRINCIPAL	1,300,686	1,386,839	1,396,603	1,686,512	1,785,577	2,094,967
DEBT SERVICE INTEREST/COSTS	500,659	474,485	475,680	588,399	836,071	769,141
TOTAL EXPENDITURE	1,801,345	1,861,324	1,872,283	2,274,911	2,621,648	2,864,108
Net Surplus/(Deficit)	428,587	373,917	381,077	423,401	401,141	400,726
ESTIMATED ENDING RESERVE BALANCE	1,300,997	1,674,915	2,055,990	2,526,191	2,850,641	3,251,367

LID Guaranty Fund

245 LID Guaranty Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,007,507	229,610	427,069	430,003	506,000	508,841
FINES AND PENALTIES	54	-	73	-	-	-
MISCELLANEOUS REVENUE	220,715	185,002	78,486	2,934	2,841	2,841
TOTAL REVENUE	220,769	185,002	78,558	2,934	2,841	2,841
NON-EXPENDITURES	1,000,000	-	-	-	-	500,000
TOTAL EXPENDITURE	1,000,000	-	-	-	-	500,000
Net Surplus/(Deficit)	(779,231)	185,002	78,558	2,934	2,841	(497,159)
ESTIMATED ENDING RESERVE BALANCE	228,276	414,612	505,627	432,937	508,841	11,682

Fund Budgets

Construction Funds

371 Waterfront Construction #1	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	-	490,189	1,798,043	2,844,365	3,900,000	4,711,113
TAXES	490,189	1,298,901	1,072,726	1,055,653	1,035,653	1,035,653
MISCELLANEOUS REVENUE	-	8,981	20,465	11,022	25,460	25,460
OTHER FINANCING SOURCES	-	-	-	-	250,000	-
TOTAL REVENUE	490,189	1,307,882	1,093,191	1,066,675	1,311,113	1,061,113
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	500,000	-
TOTAL EXPENDITURE	-	-	-	-	500,000	-
Net Surplus/(Deficit)	490,189	1,307,882	1,093,191	1,066,675	811,113	1,061,113
ESTIMATED ENDING RESERVE BALANCE	490,189	1,798,071	2,891,234	3,911,040	4,711,113	5,772,226

Waterfront Construction #1 Fund: To account for Local Infrastructure Financing Tool (LIFT) revenue received from the state, to be spent on public infrastructure projects within the Revenue Development Area – the Waterfront District. This is currently the only construction fund.

Water Fund

410 Water Fund (Watershed excluded)	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	11,885,503	14,694,601	13,287,496	8,356,372	7,765,854	18,277,770
INTERGOVERNMENTAL REVENUE	49,432	245,601	133,477	-	-	-
CHARGES FOR GOODS AND SERVICES	22,574,135	22,020,727	18,778,269	18,811,324	18,739,224	18,850,494
FINES AND PENALTIES	51,441	50,083	54,848	47,895	47,895	48,853
MISCELLANEOUS REVENUE	321,741	476,313	265,564	294,916	359,588	362,578
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	238,000	-	-	-	-
OTHER FINANCING SOURCES	874,782	575,000	4,610,000	15,575,000	15,575,000	15,575,000
TOTAL REVENUE	23,871,531	23,605,724	23,842,159	34,729,135	34,721,707	34,836,925
NON-EXPENDITURES	768,226	738,800	108,745	81,077	60,000	240,000
SALARIES AND WAGES	2,340,119	2,552,262	2,690,748	2,979,332	3,016,620	3,067,687
PERSONNEL BENEFITS	1,054,283	1,103,231	1,136,700	1,355,343	1,408,009	1,486,275
SUPPLIES	2,295,756	2,325,649	1,925,445	2,088,384	1,722,510	1,349,091
OTHER SERVICES AND CHARGES	9,978,703	11,086,601	11,121,542	9,943,427	9,468,318	9,559,301
INTERGOVERNMENTAL SERVICES	576,807	353,711	245,354	341,500	296,500	300,902
CAPITAL OUTLAYS (6000 EXP OBJ)	1,341,842	2,884,854	592,098	17,550,000	6,550,000	2,550,000
DEBT SERVICE PRINCIPAL	1,717,283	1,792,283	4,615,611	674,784	1,450,284	1,495,284
DEBT SERVICE INTEREST/COSTS	602,119	526,775	293,067	305,806	237,551	195,170
TOTAL EXPENDITURE	20,675,137	23,364,165	22,729,311	35,319,653	24,209,791	20,243,712
Net Surplus/(Deficit)	3,196,393	241,559	1,112,848	(590,518)	10,511,916	14,593,214
ESTIMATED ENDING RESERVE BALANCE	15,081,896	14,936,160	14,400,344	7,765,854	18,277,770	32,870,984

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.

Fund Budgets

Watershed Sub-Fund

A sub-fund of the Water fund.

411 Watershed Sub-Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	-	-	2,612,908	1,261,430	2,302,117	1,515,879
INTERGOVERNMENTAL REVENUE	-	-	384,749	-	-	-
CHARGES FOR GOODS AND SERVICES	-	1,134,734	5,109,624	5,020,353	5,020,353	5,120,760
MISCELLANEOUS REVENUE	-	1,400	41,992	35,564	19,246	19,246
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	-	210,160	371,686	570,984	-
NON REVENUES	-	-	1,350,000	-	-	-
TOTAL REVENUE	-	1,136,135	7,096,526	5,427,603	5,610,583	5,140,006
NON-EXPENDITURES	-	-	248,122	1,350,000	1,000,000	1,000,000
SALARIES AND WAGES	-	-	811	75,063	229,051	249,830
PERSONNEL BENEFITS	-	-	115	36,957	107,163	123,325
SUPPLIES	-	322	(764)	47,895	128,515	129,233
OTHER SERVICES AND CHARGES	-	170,717	1,239,814	1,558,543	1,417,446	1,519,812
INTERGOVERNMENTAL SERVICES	-	-	-	-	450,000	450,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	958,455	1,145,582	1,866,112	964,400
DEBT SERVICE PRINCIPAL	-	-	3,935,000	1,047,500	1,047,500	1,047,500
DEBT SERVICE INTEREST/COSTS	-	3,343	162,991	144,533	151,033	151,033
TOTAL EXPENDITURE	-	174,382	6,544,545	5,406,073	6,396,821	5,635,134
Net Surplus/(Deficit)	-	961,753	551,981	21,530	(786,238)	(495,128)
ESTIMATED ENDING RESERVE BALANCE	-	961,753	3,164,889	2,632,960	1,515,879	1,020,751

Wastewater Fund

420 Wastewater Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	44,758,031	25,871,363	22,362,449	22,426,165	16,187,907	13,666,236
INTERGOVERNMENTAL REVENUE	2,938	2,623	3,661	-	-	-
CHARGES FOR GOODS AND SERVICES	19,171,474	20,589,622	21,131,911	20,986,709	20,933,417	21,352,085
FINES AND PENALTIES	57,127	55,350	60,327	50,470	50,470	51,479
MISCELLANEOUS REVENUE	464,834	419,133	838,501	347,008	282,632	284,112
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	-	217,883	-	-	-
OTHER FINANCING SOURCES	16,039,500	-	-	7,000,000	-	4,418,000
TOTAL REVENUE	35,735,873	21,066,728	22,252,284	28,384,187	21,266,519	26,105,677
NON-EXPENDITURES	37,214	-	88,869	62,400	60,000	240,000
SALARIES AND WAGES	2,656,033	2,675,941	2,563,041	2,891,462	2,846,266	2,964,117
PERSONNEL BENEFITS	1,187,030	1,165,160	1,102,189	1,304,895	1,330,664	1,437,774
SUPPLIES	1,290,565	1,162,308	1,331,106	1,533,375	1,426,294	1,447,718
OTHER SERVICES AND CHARGES	8,896,437	8,981,919	8,222,379	11,136,030	9,575,731	9,734,388
INTERGOVERNMENTAL SERVICES	15,152	19,652	18,818	85,000	85,000	86,275
CAPITAL OUTLAYS (6000 EXP OBJ)	37,864,249	7,868,885	3,919,939	9,109,488	4,852,000	11,373,000
DEBT SERVICE PRINCIPAL	315,000	305,000	300,000	305,963	915,000	945,000
DEBT SERVICE INTEREST/COSTS	2,394,438	2,707,285	2,707,586	2,804,192	2,697,236	2,660,636
TOTAL EXPENDITURE	54,656,118	24,886,148	20,253,927	29,232,804	23,788,190	30,888,908
Net Surplus/(Deficit)	(18,920,245)	(3,819,420)	1,998,357	(848,617)	(2,521,671)	(4,783,231)
ESTIMATED ENDING RESERVE BALANCE	25,837,786	22,051,943	24,360,806	21,577,548	13,666,236	8,883,005

Wastewater Fund: This enterprise fund accounts for revenues and expenditures of the wastewater treatment plant and collection utility; managed by the Public Works Department.

Fund Budgets

Storm and Surface Water Utility Fund

430 Storm & Surface Water Utility	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	4,592,436	4,846,887	4,734,352	3,866,024	3,094,191	2,205,782
LICENSES AND PERMITS	106,358	131,288	180,403	90,000	90,000	90,000
INTERGOVERNMENTAL REVENUE	369,849	122,611	850,085	705,627	-	-
CHARGES FOR GOODS AND SERVICES	6,197,851	6,890,516	8,069,632	7,892,351	7,281,750	7,286,335
FINES AND PENALTIES	17,563	17,100	18,718	15,914	15,914	16,232
MISCELLANEOUS REVENUE	223,009	240,015	261,571	192,766	161,022	161,022
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	1,139,627	6,338,769	3,643,519	685,805	-
OTHER FINANCING SOURCES	1,597,677	4,230	1,704,814	616,880	1,765,000	1,822,507
TOTAL REVENUE	8,512,307	8,545,386	17,423,992	13,157,057	9,999,491	9,376,096
NON-EXPENDITURES	16,601	-	103,736	73,763	60,000	240,000
SALARIES AND WAGES	1,086,786	1,105,653	1,258,594	1,662,411	1,537,332	1,591,847
PERSONNEL BENEFITS	510,309	499,121	553,526	775,009	754,666	809,569
SUPPLIES	203,182	203,716	349,085	354,709	370,941	375,039
OTHER SERVICES AND CHARGES	3,883,752	4,911,410	4,982,644	5,726,764	5,336,456	5,307,095
INTERGOVERNMENTAL SERVICES	12,144	21,062	1,277	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,385,816	1,750,285	11,043,459	8,153,897	2,431,074	2,432,507
DEBT SERVICE PRINCIPAL	-	-	-	47,513	293,296	340,819
DEBT SERVICE INTEREST/COSTS	-	-	-	37,365	104,135	74,449
TOTAL EXPENDITURE	8,098,590	8,491,247	18,292,320	16,831,431	10,887,900	11,171,326
Net Surplus/(Deficit)	413,717	54,139	(868,329)	(3,674,374)	(888,409)	(1,795,230)
ESTIMATED ENDING RESERVE BALANCE	5,006,153	4,901,026	3,866,023	191,650	2,205,782	410,552

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.

Solid Waste Fund

440 Solid Waste Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	7,526,597	7,694,420	7,334,194	5,626,701	6,438,180	6,377,796
TAXES	1,274,696	1,330,240	1,370,813	1,402,806	1,402,806	1,402,806
INTERGOVERNMENTAL REVENUE	6,034	23,791	1,156	-	-	-
CHARGES FOR GOODS AND SERVICES	209,055	236,187	193,843	144,993	103,216	103,216
MISCELLANEOUS REVENUE	68,448	59,129	67,831	71,418	50,676	50,676
NON REVENUES	-	-	-	1,350,000	-	-
OTHER FINANCING SOURCES	-	-	-	-	2,000,000	2,000,000
TOTAL REVENUE	1,558,233	1,649,347	1,633,643	2,969,217	3,556,698	3,556,698
NON-EXPENDITURES	-	400,000	1,760,000	412,667	615,000	660,000
SALARIES AND WAGES	119,121	125,952	122,177	169,416	125,265	130,083
PERSONNEL BENEFITS	50,252	56,005	53,621	74,539	56,290	60,529
SUPPLIES	19,413	5,234	6,302	47,928	45,766	46,452
OTHER SERVICES AND CHARGES	490,752	510,883	457,119	541,959	2,149,786	560,997
INTERGOVERNMENTAL SERVICES	7,735	35,973	19,258	46	50	50
DEBT SERVICE PRINCIPAL	365,000	385,000	460,000	425,000	485,000	490,000
DEBT SERVICE INTEREST/COSTS	331,006	299,829	158,838	269,738	139,925	133,620
TOTAL EXPENDITURE	1,383,278	1,818,876	3,037,316	1,941,293	3,617,082	2,081,731
Net Surplus/(Deficit)	174,955	(169,528)	(1,403,673)	1,027,924	(60,384)	1,474,967
ESTIMATED ENDING RESERVE BALANCE	7,701,552	7,524,892	5,930,521	6,654,625	6,377,796	7,852,763

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.

Fund Budgets

Cemetery Fund

456 Cemetery Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	308,584	258,510	224,403	244,787	240,115	222,516
CHARGES FOR GOODS AND SERVICES	275,520	281,132	318,234	343,540	311,535	311,535
FINES AND PENALTIES	24	33	7	-	-	-
MISCELLANEOUS REVENUE	3,766	4,479	3,396	2,893	4,110	4,110
OTHER FINANCING SOURCES	221,480	221,480	221,480	221,480	221,480	221,480
TOTAL REVENUE	500,790	507,125	543,117	567,913	537,125	537,125
NON-EXPENDITURES	510	-	-	-	-	-
SALARIES AND WAGES	212,979	206,043	199,558	244,750	215,718	221,165
PERSONNEL BENEFITS	108,889	97,103	89,926	132,976	108,121	115,513
SUPPLIES	61,988	55,493	60,952	61,588	62,165	62,165
OTHER SERVICES AND CHARGES	168,268	188,679	172,298	187,398	168,719	167,494
TOTAL EXPENDITURE	552,633	547,318	522,734	626,712	554,724	566,337
Net Surplus/(Deficit)	(51,843)	(40,194)	20,384	(58,799)	(17,599)	(29,212)
ESTIMATED ENDING RESERVE BALANCE	256,741	218,316	244,787	185,988	222,516	193,304

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.

Golf Course Fund

460 Golf Course Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	302,966	258,428	172,821	197,520	257,605	312,988
FINES AND PENALTIES	-	-	930	-	-	-
MISCELLANEOUS REVENUE	227,801	215,661	157,103	221,397	172,466	172,466
TOTAL REVENUE	227,801	215,661	158,033	221,397	172,466	172,466
SALARIES AND WAGES	31,522	82,519	40,173	34,647	27,669	28,293
PERSONNEL BENEFITS	13,568	14,483	15,788	17,554	12,035	12,858
SUPPLIES	6,818	6,311	11,958	2,546	2,546	2,546
OTHER SERVICES AND CHARGES	182,622	198,230	37,182	145,060	74,833	74,694
CAPITAL OUTLAYS (6000 EXP OBJ)	20,105	-	-	-	-	-
TOTAL EXPENDITURE	254,635	301,543	105,100	199,807	117,083	118,391
Net Surplus/(Deficit)	(26,833)	(85,882)	52,933	21,590	55,383	54,075
ESTIMATED ENDING RESERVE BALANCE	276,133	172,546	225,754	219,110	312,988	367,063

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; operation is contracted to a private vendor. The fund is managed by the Parks and Recreation Department.

Parking Services Fund

465 Parking Services Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,544,047	2,961,251	3,094,964	2,971,293	1,324,613	1,356,661
INTERGOVERNMENTAL REVENUE	1,176,877	24,000	-	-	-	-
FINES AND PENALTIES	616,531	549,179	706,983	599,460	620,000	655,000
MISCELLANEOUS REVENUE	1,520,499	1,658,739	1,761,419	1,610,260	1,712,398	1,745,827
TOTAL REVENUE	3,313,907	2,231,917	2,468,402	2,209,720	2,332,398	2,400,827
NON-EXPENDITURES	726,721	-	20,162	15,200	15,000	60,000
SALARIES AND WAGES	239,695	256,132	175,102	198,451	199,890	208,067
PERSONNEL BENEFITS	136,072	130,761	98,172	114,015	116,592	124,906
SUPPLIES	192,869	95,023	70,718	357,981	271,955	276,034
OTHER SERVICES AND CHARGES	609,119	1,575,787	1,626,728	1,542,710	1,696,913	1,725,646
INTERGOVERNMENTAL SERVICES	6,000	10,200	49	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	1,325,000	-	-
DEBT SERVICE INTEREST/COSTS	53	-	-	250,000	-	-
TOTAL EXPENDITURE	1,910,530	2,067,903	1,990,930	3,803,357	2,300,350	2,394,653
Net Surplus/(Deficit)	1,403,377	164,015	477,472	(1,593,637)	32,048	6,175
ESTIMATED ENDING RESERVE BALANCE	2,947,424	3,125,266	3,572,436	1,377,656	1,356,661	1,362,836

Parking Services Fund: This enterprise fund accounts for revenues and expenditures of the municipal parking systems and is managed by the Public Works Department.

Fund Budgets

Medic One Fund

470 Medic One Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	304,062	742,606	1,684,466	1,566,094	1,609,793	1,440,174
TAXES	-	636,485	663,189	-	617,100	617,100
INTERGOVERNMENTAL REVENUE	1,208	1,473	-	-	-	-
CHARGES FOR GOODS AND SERVICES	6,771,138	5,903,278	4,795,312	4,976,678	5,101,095	5,203,117
MISCELLANEOUS REVENUE	24,770	39,954	18,247	9,333	11,369	11,369
OTHER FINANCING SOURCES	1,067,774	1,125,000	1,190,453	1,125,000	1,125,000	1,125,000
TOTAL REVENUE	7,864,890	7,706,189	6,667,201	6,111,011	6,854,564	6,956,586
NON-EXPENDITURES	13,543	-	61	-	-	-
SALARIES AND WAGES	4,243,484	3,966,908	3,481,848	3,553,948	3,729,969	3,832,225
PERSONNEL BENEFITS	1,076,484	917,383	780,479	961,433	1,023,416	1,069,587
SUPPLIES	373,902	276,448	253,049	327,427	331,505	333,405
OTHER SERVICES AND CHARGES	1,715,862	1,033,205	1,047,740	1,043,535	1,020,043	1,011,870
INTERGOVERNMENTAL SERVICES	625	636,485	663,189	-	617,000	617,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	115,000	302,250	15,000
TOTAL EXPENDITURE	7,423,899	6,830,430	6,226,367	6,001,343	7,024,183	6,879,087
Net Surplus/(Deficit)	440,991	875,760	440,834	109,668	(169,619)	77,499
ESTIMATED ENDING RESERVE BALANCE	745,053	1,618,366	2,125,300	1,675,762	1,440,174	1,517,673

Medic One Fund: Beginning in 2014, this fund accounts for revenues and expenditures associated with the City of Bellingham portion of the Medic One emergency medical transport service, pursuant to a new interlocal agreement between the City and Whatcom County. The fund is managed by the Fire Department.

Development Services Fund

475 Development Services Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,987,171	2,686,823	3,644,103	3,133,079	3,256,709	2,621,610
LICENSES AND PERMITS	1,456,138	1,778,350	1,915,602	1,403,236	1,308,736	1,308,736
CHARGES FOR GOODS AND SERVICES	1,149,652	1,118,380	1,304,778	1,199,713	1,189,624	1,208,224
FINES AND PENALTIES	50	50	50	-	-	-
MISCELLANEOUS REVENUE	23,506	24,601	36,488	29,863	43,390	43,390
TOTAL REVENUE	2,629,345	2,921,382	3,256,917	2,632,812	2,541,750	2,560,350
NON-EXPENDITURES	72,223	-	-	-	-	-
SALARIES AND WAGES	1,077,849	1,028,417	1,516,697	1,814,332	1,760,879	1,824,968
PERSONNEL BENEFITS	449,448	412,497	568,218	787,506	762,141	816,508
SUPPLIES	14,233	16,588	14,698	76,130	94,576	57,151
OTHER SERVICES AND CHARGES	304,071	501,348	462,170	605,587	559,252	559,037
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	42,000	-	-
TOTAL EXPENDITURE	1,917,824	1,958,849	2,561,783	3,325,555	3,176,849	3,257,664
Net Surplus/(Deficit)	711,522	962,532	695,134	(692,743)	(635,099)	(697,314)
ESTIMATED ENDING RESERVE BALANCE	2,698,693	3,649,355	4,339,237	2,440,336	2,621,610	1,924,296

Development Services Fund: This enterprise fund accounts for the operation of the Permit Center and building code enforcement; as well as administration of the new rental registration and inspection program. The fund is managed by the Planning and Community Development Department.

Fund Budgets

Fleet Administration Fund

510 Fleet Administration Fund (Radio communication excluded)	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	6,224,386	6,761,344	7,909,931	6,658,871	6,918,477	5,425,963
CHARGES FOR GOODS AND SERVICES	3,209,879	3,640,195	3,538,897	3,658,185	3,654,886	3,654,886
FINES AND PENALTIES	-	-	11	-	-	-
MISCELLANEOUS REVENUE	79,933	68,236	66,165	54,874	64,792	64,792
GAINS LOSSES AND CAPITAL CONTRIB - PRO	8,055	-	11,913	-	-	-
NON REVENUES	731,062	738,800	247,846	-	-	-
OTHER FINANCING SOURCES	82,983	251,478	207,665	40,000	40,000	40,000
TOTAL REVENUE	4,111,911	4,698,708	4,072,498	3,753,059	3,759,678	3,759,678
NON-EXPENDITURES	6,729	-	11,843	40,000	160,000	240,000
SALARIES AND WAGES	553,863	553,539	577,150	694,310	666,096	683,382
PERSONNEL BENEFITS	258,401	250,595	261,496	291,998	303,832	324,582
SUPPLIES	564,778	596,323	572,239	631,035	635,024	644,549
OTHER SERVICES AND CHARGES	820,168	782,155	718,172	778,546	877,126	904,193
CAPITAL OUTLAYS (6000 EXP OBJ)	1,105,902	1,368,938	2,921,624	2,818,668	2,610,113	3,576,558
TOTAL EXPENDITURE	3,309,840	3,551,550	5,062,523	5,254,557	5,252,192	6,373,265
Net Surplus/(Deficit)	802,071	1,147,159	(990,025)	(1,501,498)	(1,492,514)	(2,613,587)
ESTIMATED ENDING RESERVE BALANCE	7,026,457	7,908,503	6,919,906	5,157,373	5,425,963	2,812,376

Fleet Administration Fund and Subfund: 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. The Radio Communications Fund is a subfund of the Fleet Fund.

Radio Communications Sub-Fund

511 Radio Communications Sub-Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	-	251,428	276,893	274,286	353,437	390,228
TAXES	-	-	627,656	624,500	730,000	730,000
INTERGOVERNMENTAL REVENUE	-	-	5,000	36,000	7,500	7,650
CHARGES FOR GOODS AND SERVICES	-	108,628	216,830	132,355	222,500	223,550
MISCELLANEOUS REVENUE	-	1,514	43,541	67	1,497,481	47,481
OTHER FINANCING SOURCES	-	584,760	-	-	-	-
TOTAL REVENUE	-	694,902	893,027	792,922	2,457,481	1,008,681
SALARIES AND WAGES	-	238,494	271,257	307,598	331,866	344,904
PERSONNEL BENEFITS	-	98,379	112,030	138,361	149,369	160,738
SUPPLIES	-	87,535	69,638	139,960	140,307	142,412
OTHER SERVICES AND CHARGES	-	240,601	149,123	635,878	349,149	141,148
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	1,450,000	-
TOTAL EXPENDITURE	-	665,009	602,047	1,221,797	2,420,691	789,202
Net Surplus/(Deficit)	-	29,892	290,980	(428,875)	36,791	219,479
ESTIMATED ENDING RESERVE BALANCE	-	281,320	567,873	(154,589)	390,228	609,707

Purchasing

520 Purchasing/Materials Mgmt Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	45,150	514,670	304,226	521,704	163,037	134,495
CHARGES FOR GOODS AND SERVICES	2,484,912	2,255,335	2,525,304	3,241,992	3,657,330	3,657,330
MISCELLANEOUS REVENUE	29,612	34,688	6,360	23,724	5,641	5,641
TOTAL REVENUE	2,514,525	2,290,023	2,531,663	3,265,716	3,662,971	3,662,971
NON-EXPENDITURES	725,987	(65,743)	239,960	-	-	-
SALARIES AND WAGES	493,434	427,394	518,308	638,691	636,647	660,281
PERSONNEL BENEFITS	224,501	204,415	241,069	278,380	308,840	331,498
SUPPLIES	859,773	1,385,039	1,113,815	2,276,794	2,068,751	2,099,738
OTHER SERVICES AND CHARGES	350,855	471,697	440,994	438,148	362,050	379,002
INTERGOVERNMENTAL SERVICES	2,590	-	-	15,225	15,225	15,453
CAPITAL OUTLAYS (6000 EXP OBJ)	-	12,482	-	-	300,000	-
TOTAL EXPENDITURE	2,657,140	2,435,284	2,554,146	3,647,238	3,691,513	3,485,973
Net Surplus/(Deficit)	(142,616)	(145,262)	(22,482)	(381,522)	(28,542)	176,998
ESTIMATED ENDING RESERVE BALANCE	(97,466)	369,408	281,744	140,182	134,495	311,493

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.

Fund Budgets

Facilities

530 Facilities Administration Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,157,245	1,197,245	914,962	1,052,281	356,491	225,323
INTERGOVERNMENTAL REVENUE	226,724	221,753	214,935	246,304	246,304	246,304
CHARGES FOR GOODS AND SERVICES	2,739,276	2,980,765	3,578,799	3,627,150	3,684,353	3,791,356
FINES AND PENALTIES	-	-	214	-	-	-
MISCELLANEOUS REVENUE	98,313	89,003	107,033	71,680	73,177	73,177
OTHER FINANCING SOURCES	690,000	300,000	600,000	800,000	1,000,000	1,850,000
TOTAL REVENUE	3,754,313	3,591,522	4,500,981	4,745,134	5,003,834	5,960,837
NON-EXPENDITURES	10,116	2,824	-	-	-	-
SALARIES AND WAGES	967,125	1,017,545	1,185,064	1,227,648	1,251,282	1,285,397
PERSONNEL BENEFITS	537,891	544,369	621,263	692,964	703,600	750,109
SUPPLIES	154,760	241,128	329,007	262,109	264,598	268,570
OTHER SERVICES AND CHARGES	1,639,894	1,351,022	1,880,368	2,708,644	2,583,593	3,341,645
INTERGOVERNMENTAL SERVICES	-	1,278	1,060	700	700	711
CAPITAL OUTLAYS (6000 EXP OBJ)	56,102	-	-	-	-	-
DEBT SERVICE PRINCIPAL	-	380,000	-	-	-	-
DEBT SERVICE INTEREST/COSTS	352,514	361,003	332,055	351,864	331,230	331,230
TOTAL EXPENDITURE	3,718,402	3,899,169	4,348,816	5,243,929	5,135,002	5,977,662
Net Surplus/(Deficit)	35,911	(307,648)	152,165	(498,795)	(131,168)	(16,825)
ESTIMATED ENDING RESERVE BALANCE	1,193,156	889,597	1,067,127	553,486	225,323	208,498

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.

Technology and Telecom Fund

540 Tech and Telecom Funds 540, 541, 542, 543	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,945,302	1,987,378	2,381,710	2,162,308	1,481,664	863,940
INTERGOVERNMENTAL REVENUE	-	8,811	9,685	-	-	-
CHARGES FOR GOODS AND SERVICES	772,221	2,157,813	1,914,919	1,625,269	2,922,920	3,179,573
MISCELLANEOUS REVENUE	20,791	26,981	22,123	27,752	26,956	26,956
OTHER FINANCING SOURCES	1,080,245	350,234	330,234	335,234	335,234	335,234
TOTAL REVENUE	1,873,257	2,543,838	2,276,962	1,988,255	3,285,110	3,541,763
NON-EXPENDITURES	19,890	-	-	-	-	-
SALARIES AND WAGES	285,366	295,698	307,796	329,719	339,418	347,802
PERSONNEL BENEFITS	114,001	113,968	117,169	130,663	137,907	147,650
SUPPLIES	596,681	690,623	659,669	502,285	618,809	571,409
OTHER SERVICES AND CHARGES	814,710	830,145	1,023,421	812,607	629,913	627,842
CAPITAL OUTLAYS (6000 EXP OBJ)	-	210,187	237,053	1,507,924	2,176,788	1,921,300
TOTAL EXPENDITURE	1,830,648	2,140,620	2,345,108	3,283,198	3,902,834	3,616,002
Net Surplus/(Deficit)	42,609	403,219	(68,146)	(1,294,943)	(617,724)	(74,239)
ESTIMATED ENDING RESERVE BALANCE	1,987,911	2,390,597	2,313,564	867,365	863,940	789,701

Telecommunication and Technology Fund and Subfunds: An internal service fund comprised of four subfunds that collects revenues from user departments to pay for telephone/telecom (540), major technology replacement projects (541), computer replacements (542), and Geographic Information System (543) expenditures citywide. The fund is managed by the Information Technology Services Department.

Fund Budgets

Claims and Litigation Fund

550 Claims & Litigation Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	4,662,738	4,662,738	5,241,498	5,212,176	4,754,013	4,700,239
CHARGES FOR GOODS AND SERVICES	1,218,125	1,200,001	1,099,261	1,099,682	1,100,000	1,100,000
MISCELLANEOUS REVENUE	43,260	43,180	48,599	43,895	55,472	55,472
TOTAL REVENUE	1,261,384	1,243,181	1,147,860	1,143,577	1,155,472	1,155,472
SALARIES AND WAGES	118,547	126,844	134,390	134,862	142,042	146,729
PERSONNEL BENEFITS	46,453	49,649	50,935	55,558	58,582	62,947
SUPPLIES	5,391	3,158	2,225	5,197	5,197	5,197
OTHER SERVICES AND CHARGES	759,191	775,023	791,422	978,472	1,003,425	1,001,368
INTERGOVERNMENTAL SERVICES	-	74	228	-	-	-
TOTAL EXPENDITURE	929,581	954,749	979,200	1,174,089	1,209,246	1,216,241
Net Surplus/(Deficit)	331,803	288,433	168,660	(30,512)	(53,774)	(60,769)
ESTIMATED ENDING RESERVE BALANCE	4,994,541	4,951,171	5,410,158	5,181,664	4,700,239	4,639,470

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.

Employee Benefits Funds

560 Employee Benefits Funds 561, 562, 565	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	3,694,583	4,568,350	4,506,562	4,714,863	3,282,746	2,861,316
MISCELLANEOUS REVENUE	13,931,399	13,083,593	12,784,981	16,111,714	15,912,316	15,928,675
TOTAL REVENUE	13,931,399	13,083,593	12,784,981	16,111,714	15,912,316	15,928,675
NON-EXPENDITURES	9,700	-	-	-	-	-
SALARIES AND WAGES	629,348	670,269	658,712	633,425	731,792	765,929
PERSONNEL BENEFITS	202,925	211,725	186,318	275,366	252,318	270,285
SUPPLIES	34,332	35,666	34,374	42,410	46,452	46,552
OTHER SERVICES AND CHARGES	12,139,037	12,159,150	12,629,816	15,465,137	15,243,183	16,298,238
INTERGOVERNMENTAL SERVICES	39,811	32,861	28,478	60,000	60,000	60,000
TOTAL EXPENDITURE	13,055,153	13,109,672	13,537,699	16,476,338	16,333,745	17,441,003
Net Surplus/(Deficit)	876,246	(26,079)	(752,718)	(364,624)	(421,429)	(1,512,328)
ESTIMATED ENDING RESERVE BALANCE	4,570,829	4,542,271	3,753,844	4,350,239	2,861,317	1,348,988

(561) Unemployment Compensation Fund: The City of Bellingham is self-insured for unemployment benefits.

(562) Workers' Compensation Self Insurance Fund: The City of Bellingham is self-insured for worker's compensation benefits.

(565) Health Benefits Fund: Collects funds for payment of employee health care benefits including: medical, dental, and vision.

These internal service funds are aggregated above. The funds are managed by the Human Resources Department.

Fund Budgets

Public Works Administration & Engineering Fund

570 PW Admin & Engineering Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	-	-	-	27,114	27,114	207,481
LICENSES AND PERMITS	-	-	57,245	-	-	-
CHARGES FOR GOODS AND SERVICES	-	-	6,490,447	7,402,337	7,582,274	7,584,355
MISCELLANEOUS REVENUE	-	-	4,792	-	6,071	6,071
OTHER FINANCING SOURCES	-	-	23,640	-	-	-
TOTAL REVENUE	-	-	6,576,124	7,402,337	7,588,345	7,590,426
NON-EXPENDITURES	-	-	330,234	335,234	335,234	335,234
SALARIES AND WAGES	-	-	3,294,629	3,475,579	3,712,507	3,824,725
PERSONNEL BENEFITS	-	-	1,360,539	1,526,591	1,640,687	1,759,078
SUPPLIES	-	-	168,082	70,775	76,920	77,984
OTHER SERVICES AND CHARGES	-	-	1,518,500	1,904,185	1,635,129	1,748,168
INTERGOVERNMENTAL SERVICES	-	-	4,046	7,500	7,500	7,613
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	6,028	-	-	-
TOTAL EXPENDITURE	-	-	6,682,059	7,319,864	7,407,978	7,752,802
Net Surplus/(Deficit)	-	-	(105,935)	82,473	180,367	(162,376)
ESTIMATED ENDING RESERVE BALANCE	-	-	(105,935)	109,587	207,481	45,105

PW Admin & Engineering Fund: This fund was created to track and distribute the costs of management and engineering services in the Public Works Department that are shared by multiple funds that operate within the department. This internal service fund is managed by the Public Works Department.

Fire and Police Pension Funds

611 Fire and Police Pension Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	11,975,695	12,946,873	14,053,528	14,050,372	16,800,000	18,003,647
TAXES	1,887,194	1,922,274	2,000,754	1,915,000	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	129,799	140,638	127,180	130,000	120,000	120,000
MISCELLANEOUS REVENUE	1,516,270	1,631,500	1,717,053	1,694,411	1,725,908	1,723,908
NON REVENUES	208,213	210,815	213,363	221,657	222,000	222,000
TOTAL REVENUE	3,741,476	3,905,226	4,058,351	3,961,068	4,082,908	4,080,908
SALARIES AND WAGES	-	-	-	-	20,126	20,580
PERSONNEL BENEFITS	2,465,065	2,350,764	1,829,234	3,373,800	2,000,557	2,102,203
SUPPLIES	56,264	92,652	38,122	108,532	49,340	49,340
OTHER SERVICES AND CHARGES	237,649	357,631	534,513	728,144	809,238	807,331
TOTAL EXPENDITURE	2,758,979	2,801,047	2,401,869	4,210,476	2,879,261	2,979,454
Net Surplus/(Deficit)	982,497	1,104,180	1,656,481	(249,408)	1,203,647	1,101,454
ESTIMATED ENDING RESERVE BALANCE	12,958,192	14,051,053	15,710,009	13,800,964	18,003,647	19,105,101

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.

Greenways Maintenance Endowment Fund

701 Greenways Maintenance Endowmnt	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,017,791	1,421,678	1,905,739	2,667,011	2,648,341	3,002,948
TAXES	406,954	414,795	425,051	454,500	-	-
MISCELLANEOUS REVENUE	44,186	48,837	-	18,720	12,307	12,307
NON REVENUES	-	13,255	246,986	350,000	350,000	350,000
TOTAL REVENUE	451,141	476,887	672,037	823,220	362,307	362,307
NON-EXPENDITURES	41,052	-	-	-	-	-
OTHER SERVICES AND CHARGES	6,080	6,127	7,448	7,057	7,700	7,474
TOTAL EXPENDITURE	47,132	6,127	7,448	7,057	7,700	7,474
Net Surplus/(Deficit)	404,008	470,760	664,588	816,163	354,607	354,832
ESTIMATED ENDING RESERVE BALANCE	1,421,799	1,892,438	2,570,327	3,483,174	3,002,948	3,357,780

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. This is a permanent fund, legally restricted to the extent that only earnings, not principal, may be used.

Natural Resources Protection and Restoration Fund

702 Nat Res Protect & Restore	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	2,663,018	2,596,167	2,763,149	2,528,944	3,000,000	2,673,021
MISCELLANEOUS REVENUE	41,607	78,024	78,952	69,724	71,738	67,983
NON REVENUES	-	103,232	106,637	110,155	113,789	117,543
TOTAL REVENUE	41,607	181,255	185,589	179,879	185,527	185,526
OTHER SERVICES AND CHARGES	122,072	658	2,084	565,978	512,506	504
TOTAL EXPENDITURE	122,072	658	2,084	565,978	512,506	504
Net Surplus/(Deficit)	(80,466)	180,597	183,505	(386,099)	(326,979)	185,022
ESTIMATED ENDING RESERVE BALANCE	2,582,552	2,776,764	2,946,654	2,142,845	2,673,021	2,858,043

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. This is a permanent fund, legally restricted to the extent that only earnings, not principal, may be used.

Fund Budgets

Public Facilities District Fund

965 Public Facilities District	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	1,466,193	1,621,990	1,625,952	1,608,952	1,650,000	1,510,617
TAXES	1,190,697	1,219,238	1,276,979	1,224,000	1,355,000	1,395,000
MISCELLANEOUS REVENUE	37,801	23,283	19,474	25,986	25,794	25,794
TOTAL REVENUE	1,228,499	1,242,521	1,296,453	1,249,986	1,380,794	1,420,794
SALARIES AND WAGES	6,073	-	-	-	-	-
PERSONNEL BENEFITS	2,185	-	-	-	-	-
SUPPLIES	-	29	-	1,030	-	-
OTHER SERVICES AND CHARGES	7,497	6,406	4,533	6,555	19,180	18,174
INTERGOVERNMENTAL SERVICES	15,047	29,462	33,171	34,500	16,944	11,944
DEBT SERVICE PRINCIPAL	349,000	485,232	448,222	490,228	532,350	769,593
DEBT SERVICE INTEREST/COSTS	691,740	721,280	780,149	730,389	951,703	1,127,179
TOTAL EXPENDITURE	1,071,543	1,242,409	1,266,074	1,262,702	1,520,177	1,926,890
Net Surplus/(Deficit)	156,956	112	30,379	(12,716)	(139,383)	(506,096)
ESTIMATED ENDING RESERVE BALANCE	1,623,149	1,622,102	1,656,331	1,596,236	1,510,617	1,004,521

Public Facilities District Fund: The Bellingham-Whatcom Public Facilities District (BWPFD) was formed by the Bellingham City Council and the Whatcom County Council in 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.

Citywide Total - All Funds

Total All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BEGINNING RESERVE BALANCE	162,174,048	160,389,165	169,636,156	151,194,374	137,327,177	129,453,090
TAXES	83,809,780	87,041,999	92,153,278	90,604,498	89,659,326	91,415,801
LICENSES AND PERMITS	2,863,049	3,167,646	3,437,866	2,756,807	2,695,136	2,696,856
INTERGOVERNMENTAL REVENUE	13,665,437	12,720,507	16,722,975	27,189,172	20,275,689	16,148,215
CHARGES FOR GOODS AND SERVICES	88,056,426	92,228,287	95,622,503	94,327,667	95,608,355	97,009,210
FINES AND PENALTIES	1,904,140	1,743,860	1,828,461	1,832,619	1,744,898	1,782,184
MISCELLANEOUS REVENUE	21,403,667	20,743,378	21,120,809	24,626,942	25,062,628	23,681,671
GAINS LOSSES AND CAPITAL CONTRIB - PRO	8,055	1,377,626	6,778,726	4,015,205	1,256,789	-
NON REVENUES	1,288,275	1,448,101	2,506,417	2,031,812	685,799	884,553
OTHER FINANCING SOURCES	23,856,534	6,962,449	14,958,670	27,702,126	24,897,203	32,504,035
TOTAL REVENUE	236,855,363	227,433,855	255,129,705	275,086,848	261,885,823	266,122,525
NON-EXPENDITURES	9,297,228	7,603,869	7,783,953	6,610,409	7,714,203	8,345,529
SALARIES AND WAGES	57,657,283	57,898,816	59,479,662	66,094,761	67,100,712	69,167,910
PERSONNEL BENEFITS	25,436,567	24,793,655	24,420,820	29,649,477	29,468,281	31,236,782
SUPPLIES	9,778,348	10,448,964	10,144,950	12,393,090	11,552,884	11,160,838
OTHER SERVICES AND CHARGES	66,592,603	74,266,859	83,569,306	96,633,489	94,680,234	87,425,121
INTERGOVERNMENTAL SERVICES	6,424,638	5,885,067	5,371,620	4,692,792	3,987,268	4,006,446
CAPITAL OUTLAYS (6000 EXP OBJ)	54,034,165	27,202,921	42,769,932	84,920,538	43,293,337	39,375,765
DEBT SERVICE PRINCIPAL	4,121,970	4,734,354	11,155,437	4,677,500	6,509,007	7,183,163
DEBT SERVICE INTEREST/COSTS	4,925,527	5,164,687	4,979,536	5,488,781	5,453,984	5,445,559
TOTAL EXPENDITURE	238,268,330	217,999,191	249,675,217	311,160,837	269,759,910	263,347,112
Net Surplus/(Deficit)	(1,412,967)	9,434,663	5,454,488	(36,073,989)	(7,874,087)	2,775,413
ESTIMATED ENDING RESERVE BALANCE	160,761,081	169,823,828	175,090,644	116,470,385	129,453,090	132,228,503

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2017-2018, but any prior year's data will still be aggregated in this Citywide - All Funds section of the report.

- (123) Park-site Acquisition Fund
- (132) Squalicum Park Olympic Fund
- (135) Little Squalicum Oeser Settlement Fund
- (172) Beyond Greenways Fund
- (970) Public Development Authority Fund

Department Budgets - Public Safety

Police Department

Includes the Bellingham Police Department and WhatComm Dispatch.

Funding includes General Fund, Police Special Revenue Funds, and the Public Safety Dispatch Fund.

Police Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	270,300	279,485	1,665,686	1,621,200	1,663,000	1,668,000
LICENSES AND PERMITS	44,804	43,422	50,011	38,000	36,000	36,000
INTERGOVERNMENTAL REVENUE	2,585,874	2,717,625	2,527,316	2,386,514	2,554,826	2,542,826
CHARGES FOR GOODS AND SERVICES	3,850,711	4,201,361	4,062,174	3,984,199	4,259,202	4,530,024
FINES AND PENALTIES	11,178	8,900	9,900	10,609	10,609	10,609
MISCELLANEOUS REVENUE	116,405	169,109	95,673	66,769	58,026	58,026
OTHER FINANCING SOURCES	368,042	-	-	-	-	-
TOTAL REVENUE	7,247,314	7,419,901	8,410,759	8,107,291	8,581,663	8,845,485
NON-EXPENDITURES	375,004	140,000	9,285	-	-	-
SALARIES AND WAGES	13,790,119	13,743,164	14,814,727	15,400,360	16,060,269	16,630,022
PERSONNEL BENEFITS	5,480,145	5,499,060	5,673,350	6,201,437	6,416,814	6,756,574
SUPPLIES	779,718	1,069,137	1,056,890	1,077,366	940,929	967,323
OTHER SERVICES AND CHARGES	3,415,237	3,841,393	3,627,056	3,889,807	4,178,150	4,487,695
INTERGOVERNMENTAL SERVICES	2,020,039	2,159,422	1,806,559	1,616,469	1,587,865	1,603,189
CAPITAL OUTLAYS (6000 EXP OBJ)	65,764	165,869	257,116	2,747,293	35,000	175,000
TOTAL EXPENDITURE	25,926,026	26,618,045	27,244,983	30,932,732	29,219,027	30,619,804

Police Department Expenditures, Fund, Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-811 Police Administration	5,504,830	5,966,495	5,572,357	5,742,203	6,036,722	6,110,029
001-821 Patrol/Traffic Operations	10,680,319	10,494,156	11,497,323	12,186,396	12,438,397	13,006,624
001-822 Police Special Operations	458,364	423,667	356,284	411,260	395,679	387,217
001-823 Police Investigations Operations	3,146,006	3,066,387	3,264,544	3,026,706	3,281,254	3,371,544
001-824 Police Off of Prof Responsibil	448,973	451,759	598,288	573,245	594,345	610,694
001-825 Police Records Operations	1,061,762	1,155,983	1,101,551	1,295,096	1,413,906	1,478,857
001-826 Police Proactive Operations	834,615	912,162	830,866	944,770	948,236	965,443
General Fund Expenditures	22,134,869	22,470,609	23,221,213	24,179,676	25,108,539	25,930,408
151-811 Police Administration	52,515	45,253	48,612	53,650	12,472	7,346
151-821 Patrol/Traffic Operations	20,567	-	55,745	28,644	36,000	36,000
151-823 Police Investigations Operations	-	94,477	53,608	-	35,000	20,000
152-811 Police Administration	6,255	6,431	6,602	6,579	6,681	6,642
152-823 Police Investigations Operations	35,159	47,919	42,734	50,686	20,099	20,099
153-811 Police Administration	506,050	676,369	208,348	207,311	320,084	332,599
153-821 Patrol/Traffic Operations	-	56,589	47,724	51,500	52,000	52,000
Police Sp Rev Funds Expenditures	620,546	927,038	463,373	398,370	482,336	474,686
160-829 Police Dispatch Operations	3,170,610	3,220,397	3,560,397	6,354,687	3,628,152	4,214,709
Public Safety Dispatch Fund Exp	3,170,610	3,220,397	3,560,397	6,354,687	3,628,152	4,214,709
TOTAL EXPENDITURE	25,926,025	26,618,044	27,244,983	30,932,733	29,219,027	30,619,803

Police Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BAD DEBT EXPENSE	-	-	9,285	-	-	-
NON-EXPENDITURES	-	-	9,285	-	-	-
SALARIES AND WAGES	11,215,981	11,064,303	12,074,888	12,665,203	13,250,086	13,759,400
OVERTIME AND HAZARD DUTY	643,325	692,831	605,466	614,396	639,641	639,641
SALARIES AND WAGES	11,859,306	11,757,134	12,680,355	13,279,599	13,889,727	14,399,041
PERSONNEL BENEFITS	4,675,093	4,700,247	4,840,405	5,246,341	5,428,372	5,697,973
PERSONNEL BENEFITS	4,675,093	4,700,247	4,840,405	5,246,341	5,428,372	5,697,973
OFFICE AND OPERATING SUPPLIES	236,152	237,715	243,264	218,249	211,565	209,741
FUEL CONSUMED	186,565	170,197	131,362	156,789	147,414	147,414
SMALL TOOLS AND MINOR EQUIPMENT	234,214	340,400	370,210	318,459	270,760	265,260
SUPPLIES	656,931	748,312	744,836	693,497	629,739	622,415
PROFESSIONAL SERVICES	693,451	1,415,517	1,465,191	692,208	1,605,236	1,689,630
COMMUNICATION	883,246	118,365	141,472	1,002,909	175,830	175,830
TRAVEL	40,356	42,070	39,797	47,970	65,628	63,628
TAXES & OPERATING ASSESSMENTS	6	82	63	-	-	-
OPERATING RENTALS AND LEASES	635,820	745,365	726,655	888,022	1,029,600	988,486
INSURANCE	180,917	178,840	166,499	167,082	131,976	131,976
UTILITY SERVICE	7,641	13,647	15,213	34,367	29,708	29,708
REPAIRS & MAINTENANCE	417,706	474,503	444,018	432,440	449,187	449,187
MISCELLANEOUS	65,646	95,242	81,212	98,437	91,670	100,670
OTHER SERVICES AND CHARGES	2,924,789	3,083,631	3,080,119	3,363,435	3,578,835	3,629,114
INTERGOVERNMENTAL PROF SERV	1,998,715	2,138,098	1,785,235	1,595,145	1,581,865	1,581,865
INTERGOVERNMENTAL SERVICES	1,998,715	2,138,098	1,785,235	1,595,145	1,581,865	1,581,865
MACHINERY AND EQUIPMENT	20,036	43,188	80,979	1,659	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	20,036	43,188	80,979	1,659	-	-
TOTAL EXPENDITURE	22,134,870	22,470,610	23,221,213	24,179,676	25,108,539	25,930,408

Police Department Special Revenue Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	365,000	140,000	-	-	-	-
NON-EXPENDITURES	365,000	140,000	-	-	-	-
OFFICE AND OPERATING SUPPLIES	35,667	107,446	138,080	180,446	138,000	103,000
FUEL CONSUMED	-	3,539	55	3,090	-	-
SMALL TOOLS AND MINOR EQUIPMENT	61,984	193,229	140,282	122,385	79,500	163,218
SUPPLIES	97,652	304,214	278,417	305,921	217,500	266,218
PROFESSIONAL SERVICES	135,993	222,701	57,512	51,543	71,475	101,475
COMMUNICATION	-	-	-	-	747	747
TRAVEL	4,941	36,868	11,855	10,300	55,000	39,000
OPERATING RENTALS AND LEASES	-	-	1,070	698	1,347	979
REPAIRS & MAINTENANCE	16,360	90,883	13,428	13,428	96,268	41,268
MISCELLANEOUS	600	9,690	12,273	16,480	5,000	5,000
OTHER SERVICES AND CHARGES	157,894	360,142	96,137	92,449	229,836	188,468
MACHINERY AND EQUIPMENT	-	122,682	88,818	-	35,000	20,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	122,682	88,818	-	35,000	20,000
TOTAL EXPENDITURE	620,546	927,038	463,373	398,370	482,336	474,686

Department Budgets

Police Department Dispatch Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	10,004	-	-	-	-	-
NON-EXPENDITURES	10,004	-	-	-	-	-
SALARIES AND WAGES	1,727,969	1,694,501	1,752,063	1,920,841	1,970,622	2,031,061
OVERTIME AND HAZARD DUTY	202,844	291,529	382,310	199,920	199,920	199,920
SALARIES AND WAGES	1,930,813	1,986,030	2,134,373	2,120,761	2,170,542	2,230,981
PERSONNEL BENEFITS	805,052	798,813	832,945	955,096	988,442	1,058,601
PERSONNEL BENEFITS	805,052	798,813	832,945	955,096	988,442	1,058,601
OFFICE AND OPERATING SUPPLIES	8,734	4,645	6,751	44,296	44,990	44,990
FUEL CONSUMED	1,596	916	1,233	1,800	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	14,774	11,049	25,654	31,852	46,900	31,900
WAREHOUSE	32	-	-	-	-	-
SUPPLIES	25,136	16,610	33,637	77,948	93,690	78,690
PROFESSIONAL SERVICES	137,604	164,514	196,973	152,046	140,688	140,688
COMMUNICATION	15,610	15,884	18,772	18,078	29,553	29,553
TRAVEL	18,786	23,565	24,286	3,351	3,300	3,300
TAXES & OPERATING ASSESSMENTS	22	-	-	-	-	-
OPERATING RENTALS AND LEASES	37,778	56,519	70,544	62,455	105,805	100,147
INSURANCE	16,695	17,281	19,321	19,321	18,663	18,663
UTILITY SERVICE	25,388	24,965	24,665	33,548	33,619	33,619
REPAIRS & MAINTENANCE	69,000	78,546	81,002	129,760	20,640	326,933
MISCELLANEOUS	11,672	16,347	15,237	15,365	17,210	17,210
OTHER SERVICES AND CHARGES	332,554	397,620	450,799	433,924	369,478	670,113
INTERGOVERNMENTAL PROF SERV	21,324	21,324	21,324	21,324	6,000	21,324
INTERGOVERNMENTAL SERVICES	21,324	21,324	21,324	21,324	6,000	21,324
MACHINERY AND EQUIPMENT	45,728	-	87,319	2,745,634	-	155,000
CAPITAL OUTLAYS (6000 EXP OBJ)	45,728	-	87,319	2,745,634	-	155,000
TOTAL EXPENDITURE	3,170,610	3,220,397	3,560,397	6,354,687	3,628,152	4,214,709

Fire Department

Includes the Bellingham Fire Department, Prospect Fire Dispatch, and the portion of Whatcom Medic One provided by Bellingham's Fire Department.

Funding includes General Fund, Medic One Fund, and the Public Safety Dispatch Fund.

Fire Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	-	636,485	663,189	-	617,100	617,100
LICENSES AND PERMITS	6,980	3,450	1,140	-	-	-
INTERGOVERNMENTAL REVENUE	82,182	629,442	375,379	888,582	1,427,253	1,461,733
CHARGES FOR GOODS AND SERVICES	7,428,212	6,929,454	5,936,463	6,026,275	5,712,653	5,814,675
MISCELLANEOUS REVENUE	102,950	106,205	51,131	71,943	35,869	35,869
OTHER FINANCING SOURCES	1,067,774	1,125,000	1,190,453	1,125,000	1,125,000	1,125,000
TOTAL REVENUE	8,688,098	9,430,037	8,217,756	8,111,800	8,917,875	9,054,377
NON-EXPENDITURES	224,381	225,635	316,286	326,163	332,221	332,221
SALARIES AND WAGES	14,595,246	14,202,090	14,179,984	16,265,220	16,319,073	16,761,292
PERSONNEL BENEFITS	4,664,763	4,252,667	4,150,856	4,767,806	5,340,740	5,565,651
SUPPLIES	729,760	596,908	511,099	721,433	658,120	659,914
OTHER SERVICES AND CHARGES	3,348,389	2,900,235	3,050,446	3,154,454	3,315,133	3,293,415
INTERGOVERNMENTAL SERVICES	4,693	729,910	765,388	4,600	621,600	621,600
CAPITAL OUTLAYS (6000 EXP OBJ)	20,272	587,138	1,398,105	115,000	302,250	15,000
DEBT SERVICE INTEREST/COSTS	14,651	21,850	8,293	6,495	5,100	3,100
TOTAL EXPENDITURE	23,602,156	23,516,433	24,380,457	25,361,171	26,894,237	27,252,192

Fire Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-711 Fire Administration	1,410,287	1,660,326	1,815,749	1,902,639	1,934,314	1,941,149
001-721 Fire Operations	12,221,747	12,467,238	13,663,799	14,657,128	14,972,130	15,400,123
001-722 Fire Life Safety Operations	507,919	483,652	405,460	400,200	428,866	444,249
001-723 Fire Dept Training Operations	438,187	451,245	503,276	471,174	514,183	522,361
001-726 Emergency Management	286,870	304,292	365,097	428,592	464,723	473,805
General Fund Expenditures	14,865,010	15,366,753	16,753,381	17,859,733	18,314,216	18,781,687
160-729 Fire/EMS Dispatch Operations	1,313,246	1,319,251	1,400,709	1,500,094	1,555,838	1,591,418
Public Safety Dispatch Fund Exp	1,313,246	1,319,251	1,400,709	1,500,094	1,555,838	1,591,418
470-724 Emergency Medical Services	7,423,899	6,830,430	6,226,619	6,001,343	7,024,183	6,879,087
Medic One Fund Expenditures	7,423,899	6,830,430	6,226,619	6,001,343	7,024,183	6,879,087
TOTAL EXPENDITURE	14,865,010	15,366,752	16,753,382	17,859,734	18,314,215	18,781,688

Department Budgets

Fire Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	-	14,820	102,862	111,000	110,221	110,221
INTERFUND LOANS PRINCIPAL	208,213	210,815	213,363	215,163	222,000	222,000
NON-EXPENDITURES	208,213	225,635	316,225	326,163	332,221	332,221
SALARIES AND WAGES	9,095,619	8,681,109	8,846,671	11,123,473	10,984,932	11,304,532
OVERTIME AND HAZARD DUTY	371,088	650,383	911,536	585,930	585,930	585,930
SALARIES AND WAGES	9,466,708	9,331,492	9,758,207	11,709,403	11,570,862	11,890,462
PERSONNEL BENEFITS	3,228,810	2,988,102	3,018,870	3,429,168	3,934,778	4,095,817
PERSONNEL BENEFITS	3,228,810	2,988,102	3,018,870	3,429,168	3,934,778	4,095,817
OFFICE AND OPERATING SUPPLIES	186,439	154,719	130,801	150,389	128,485	128,485
FUEL CONSUMED	76,956	71,839	50,656	92,954	93,950	93,950
SMALL TOOLS AND MINOR EQUIPMENT	84,038	86,325	71,080	134,434	87,951	87,845
SUPPLIES	347,433	312,883	252,537	377,777	310,386	310,280
PROFESSIONAL SERVICES	180,832	570,883	573,967	256,704	657,098	671,714
COMMUNICATION	377,401	72,338	108,864	532,531	131,315	134,389
TRAVEL	8,555	14,261	11,762	18,079	18,019	16,009
TAXES & OPERATING ASSESSMENTS	3,007	3,070	430	-	-	-
OPERATING RENTALS AND LEASES	587,220	655,930	665,695	661,673	774,458	751,365
INSURANCE	96,487	97,283	89,574	89,574	90,328	90,328
UTILITY SERVICE	24	17,272	27,022	43,797	44,997	43,797
REPAIRS & MAINTENANCE	288,160	326,071	382,245	352,906	399,430	399,430
MISCELLANEOUS	33,169	49,119	39,388	50,864	40,624	38,175
OTHER SERVICES AND CHARGES	1,574,855	1,806,228	1,898,946	2,006,128	2,156,269	2,145,207
INTERGOVERNMENTAL PROF SERV	4,068	93,425	102,199	4,600	4,600	4,600
INTERGOVERNMENTAL SERVICES	4,068	93,425	102,199	4,600	4,600	4,600
MACHINERY AND EQUIPMENT	20,272	587,138	1,398,105	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	20,272	587,138	1,398,105	-	-	-
INTEREST ON INTERFUND DEBT	14,651	11,513	8,293	6,495	5,100	3,100
DEBT ISSUE COSTS	-	10,336	-	-	-	-
DEBT SERVICE INTEREST/COSTS	14,651	21,850	8,293	6,495	5,100	3,100
TOTAL EXPENDITURE	14,865,010	15,366,752	16,753,382	17,859,734	18,314,215	18,781,688

Fire Department Public Safety Dispatch Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	2,625	-	-	-	-	-
NON-EXPENDITURES	2,625	-	-	-	-	-
SALARIES AND WAGES	817,729	835,684	888,783	921,349	937,722	958,084
OVERTIME AND HAZARD DUTY	67,326	68,005	51,146	80,520	80,520	80,520
SALARIES AND WAGES	885,055	903,690	939,929	1,001,869	1,018,242	1,038,604
PERSONNEL BENEFITS	359,469	347,182	351,506	377,205	382,546	400,247
PERSONNEL BENEFITS	359,469	347,182	351,506	377,205	382,546	400,247
OFFICE AND OPERATING SUPPLIES	4,226	2,485	3,245	4,111	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	4,200	5,092	2,268	12,118	12,118	12,118
SUPPLIES	8,426	7,577	5,513	16,229	16,229	16,229
PROFESSIONAL SERVICES	27,403	25,928	63,009	61,124	44,695	44,695
COMMUNICATION	2,279	2,331	2,693	2,415	24,366	24,366
TRAVEL	3,127	8,242	6,672	8,174	8,174	8,174
OPERATING RENTALS AND LEASES	6,582	6,616	16,494	12,940	33,448	30,965
REPAIRS & MAINTENANCE	15,162	15,050	12,482	17,080	25,080	25,080
MISCELLANEOUS	3,118	2,635	2,409	3,058	3,058	3,058
OTHER SERVICES AND CHARGES	57,671	60,802	103,760	104,791	138,821	136,338
TOTAL EXPENDITURE	1,313,246	1,319,251	1,400,709	1,500,094	1,555,838	1,591,418

Fire Department Medic One Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BAD DEBT EXPENSE	-	-	61	-	-	-
TRANSFERS OUT	13,543	-	-	-	-	-
NON-EXPENDITURES	13,543	-	61	-	-	-
SALARIES AND WAGES	4,014,526	3,712,020	3,155,253	3,366,949	3,488,348	3,571,604
OVERTIME AND HAZARD DUTY	228,958	254,888	326,595	186,999	241,621	260,621
SALARIES AND WAGES	4,243,484	3,966,908	3,481,848	3,553,948	3,729,969	3,832,225
PERSONNEL BENEFITS	1,076,484	917,383	780,479	961,433	1,023,416	1,069,587
PERSONNEL BENEFITS	1,076,484	917,383	780,479	961,433	1,023,416	1,069,587
OFFICE AND OPERATING SUPPLIES	283,788	224,152	213,062	242,587	240,969	240,969
FUEL CONSUMED	59,152	50,041	37,276	54,986	54,986	54,986
SMALL TOOLS AND MINOR EQUIPMENT	30,962	2,256	2,712	29,854	35,550	37,450
SUPPLIES	373,902	276,448	253,049	327,427	331,505	333,405
PROFESSIONAL SERVICES	491,903	680,939	706,933	665,932	590,347	590,346
COMMUNICATION	913,999	25,666	25,347	33,490	35,258	35,258
TRAVEL	1,736	4,856	539	3,809	3,809	3,809
TAXES & OPERATING ASSESSMENTS	11,969	1,494	19	-	20	20
OPERATING RENTALS AND LEASES	28,187	50,138	110,042	112,008	152,386	144,213
INSURANCE	44,016	15,591	13,698	13,698	10,060	10,060
UTILITY SERVICE	21,588	24,544	8,510	2,547	3,814	3,814
REPAIRS & MAINTENANCE	162,059	196,253	180,717	195,519	206,152	206,152
MISCELLANEOUS	40,405	33,725	1,936	16,532	18,197	18,197
OTHER SERVICES AND CHARGES	1,715,862	1,033,205	1,047,740	1,043,535	1,020,043	1,011,870
INTERGOVERNMENTAL PROF SERV	625	636,485	663,189	-	617,000	617,000
INTERGOVERNMENTAL SERVICES	625	636,485	663,189	-	617,000	617,000
MACHINERY AND EQUIPMENT	-	-	-	115,000	302,250	15,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	115,000	302,250	15,000
TOTAL EXPENDITURE	7,423,899	6,830,430	6,226,367	6,001,343	7,024,183	6,879,087

Department Budgets

Municipal Court

Bellingham's Municipal Court operates entirely out of the General Fund. Transfers from the Parking Services Fund that support Municipal Court operations are shown as revenue.

Municipal Court	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
INTERGOVERNMENTAL REVENUE	9,900	90,250	72,200	-	-	-
CHARGES FOR GOODS AND SERVICES	272,860	817,175	760,236	791,701	700,000	700,000
FINES AND PENALTIES	996,526	880,598	865,551	954,175	845,914	845,914
MISCELLANEOUS REVENUE	34,467	46,997	88,394	25,000	25,000	25,000
OTHER FINANCING SOURCES	350,800	-	-	-	-	-
TOTAL REVENUE	1,664,553	1,835,020	1,786,381	1,770,876	1,570,914	1,570,914
SALARIES AND WAGES	816,944	864,251	880,853	949,392	952,936	980,846
PERSONNEL BENEFITS	370,798	387,646	392,739	442,356	448,895	480,547
SUPPLIES	42,278	22,066	24,488	50,415	45,779	45,779
OTHER SERVICES AND CHARGES	260,603	320,003	349,719	431,987	382,959	381,746
INTERGOVERNMENTAL SERVICES	285,421	334,689	284,743	347,262	327,000	327,000
TOTAL EXPENDITURE	1,776,046	1,928,655	1,932,542	2,221,412	2,157,568	2,215,918

Department Budgets - Recreation and Culture

Parks and Recreation Department

Parks and Recreation Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	4,554,879	4,638,751	4,753,130	4,733,311	30,500	30,500
INTERGOVERNMENTAL REVENUE	33,781	1,378,810	1,110,066	1,143,964	645,000	400,000
CHARGES FOR GOODS AND SERVICES	3,258,685	3,217,741	3,766,745	1,844,104	1,743,992	1,747,814
FINES AND PENALTIES	24	550	1,530	-	-	-
MISCELLANEOUS REVENUE	951,133	935,946	1,025,679	1,963,218	751,999	751,999
NON REVENUES	-	13,255	246,986	350,000	350,000	350,000
OTHER FINANCING SOURCES	221,480	621,480	221,480	221,480	221,480	221,480
TOTAL REVENUE	9,019,981	10,806,532	11,125,615	10,256,077	3,742,971	3,501,793
NON-EXPENDITURES	41,562	13,255	246,986	-	400,000	400,000
SALARIES AND WAGES	3,829,774	3,959,913	3,849,599	4,479,576	4,241,663	4,362,932
PERSONNEL BENEFITS	1,679,516	1,643,169	1,605,480	1,919,140	1,892,723	2,024,201
SUPPLIES	482,155	495,858	443,603	556,205	545,900	545,900
OTHER SERVICES AND CHARGES	2,827,451	2,844,882	2,872,298	3,938,658	3,209,735	3,163,088
INTERGOVERNMENTAL SERVICES	20,148	23,277	30,264	370,360	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,571,206	6,477,636	8,624,860	14,194,490	6,450,000	1,050,000
DEBT SERVICE INTEREST/COSTS	33,613	48,837	25,459	-	-	-
TOTAL EXPENDITURE	11,485,426	15,506,826	17,698,548	25,458,429	16,740,021	11,546,121

Department Budgets

Parks and Recreation Department Expenditures , Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-411 Parks and Recreation Admin	747,700	723,045	752,786	783,176	958,038	963,581
001-421 Parks Operations Management	376,318	403,558	412,268	471,461	474,873	489,369
001-422 Parks Grounds	1,526,010	1,465,874	1,440,792	1,775,312	1,610,434	1,665,006
001-423 Parks Buildings	1,682,097	1,755,592	1,767,330	1,846,604	1,719,029	1,767,530
001-431 Recreation Management	241,822	251,213	265,093	290,205	142,014	142,014
001-435 Recreation Aquatics	1,148,780	1,208,206	1,147,844	1,210,046	1,500,532	1,543,295
001-436 Sports and Enrichment	1,235,369	1,227,071	1,270,190	1,384,771	1,622,359	1,660,914
001-471 Parks Design & Development	214,976	161,362	164,203	365,937	268,486	279,674
001-472 Parks Capital Improvement	180,000	-	-	-	-	-
General Fund Expenditures	7,353,072	7,195,921	7,220,506	8,127,512	8,295,765	8,511,383
123-471 Parks Design & Development	2,514	506	185	-	-	-
123-472 Parks Capital Improvement	100,000	55,986	143,915	-	-	-
Parksite Acq (closed) Fund Expenditures	102,514	56,492	144,100	-	-	-
132-472 Parks Capital Improvement	15,515	-	-	-	-	-
134-471 Parks Design & Development	2,514	506	588	587	530	522
134-472 Parks Capital Improvement	-	15,931	9,690	196,840	-	-
135-472 Parks Capital Improvement	6,154	-	-	-	-	-
136-471 Parks Design & Development	29,906	16,449	16,601	16,601	16,741	16,741
136-472 Parks Capital Improvement	172,683	113,290	227,757	1,524,365	-	-
Enviro Remediation Funds Expenditures	226,772	146,176	254,636	1,738,393	17,271	17,263
141-422 Parks Grounds	15,761	35,248	34,422	40,000	16,000	16,000
141-423 Parks Buildings	15,705	45,189	18,236	60,000	144,000	105,000
141-472 Parks Capital Improvement	67,749	179,195	449,689	40,961	42,016	43,636
142-423 Parks Buildings	122,665	58,179	41,030	40,000	25,000	25,000
142-472 Parks Capital Improvement	-	-	26,545	598,455	251,961	7,211
REET Funds Expenditures	221,880	317,811	569,922	779,416	478,977	196,847
161-472 Parks Capital Improvement	-	250,000	89,356	-	-	-
TBD Fund Expenditures	-	250,000	89,356	-	-	-
172-471 Parks Design & Development	8,283	6,523	9,971	-	-	-
172-472 Parks Capital Improvement	519,853	543,178	114,653	-	-	-
173-422 Parks Grounds	-	203,493	169,831	202,966	208,039	216,779
173-423 Parks Buildings	-	15,985	55,495	16,563	17,308	18,388
173-471 Parks Design & Development	13,282	17,566	29,343	28,063	100,739	95,228
173-472 Parks Capital Improvement	1,820,542	4,547,399	6,527,601	10,460,412	4,962,110	589,705
Greenways Funds Expenditures	2,361,960	5,334,144	6,906,894	10,708,004	5,288,196	920,100
177-471 Parks Design & Development	5,214	8,583	10,495	10,238	30,661	29,169
177-472 Parks Capital Improvement	359,613	1,342,711	1,867,357	3,261,290	1,449,643	1,179,156
Park Impact Fee Fund Expenditures	364,827	1,351,294	1,877,852	3,271,528	1,480,304	1,208,325
371-472 Parks Design and Development	-	-	-	-	500,000	-
Waterfront Constr Fund Expenditures	-	-	-	-	500,000	-
456-425 Parks Cemetery	552,633	547,318	522,734	626,712	554,724	566,337
Cemetery Fund Expenditures	552,633	547,318	522,734	626,712	554,724	566,337
460-426 Parks Golf Course	254,635	301,543	105,100	199,807	117,083	118,391
Golf Course Fund Expenditures	254,635	301,543	105,100	199,807	117,083	118,391
701-471 Parks Design & Development	6,080	6,127	7,448	7,057	7,700	7,474
701-472 Parks Capital Improvement	41,052	-	-	-	-	-
Greenways Maint Endowmnt Fund Exp	47,132	6,127	7,448	7,057	7,700	7,474
TOTAL EXPENDITURE	11,485,425	15,506,826	17,698,548	25,458,429	16,740,020	11,546,120

Parks and Recreation Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	3,157,167	3,092,005	3,074,443	3,800,015	3,591,536	3,695,458
OVERTIME AND HAZARD DUTY	26,257	30,563	37,480	23,436	23,436	23,436
SALARIES AND WAGES	3,183,424	3,122,568	3,111,923	3,823,451	3,614,972	3,718,894
PERSONNEL BENEFITS	1,557,024	1,462,713	1,433,896	1,594,289	1,596,010	1,706,752
PERSONNEL BENEFITS	1,557,024	1,462,713	1,433,896	1,594,289	1,596,010	1,706,752
OFFICE AND OPERATING SUPPLIES	276,894	270,616	260,919	310,520	313,036	313,036
FUEL CONSUMED	84,952	83,616	57,088	94,936	93,251	93,251
PURCHASES FOR RESALE	4,026	4,203	1,789	6,047	6,047	6,047
SMALL TOOLS AND MINOR EQUIPMENT	34,289	64,035	47,786	63,501	62,228	62,228
WAREHOUSE	9,372	8,771	3,061	17,067	6,627	6,627
SUPPLIES	409,534	431,241	370,643	492,071	481,189	481,189
PROFESSIONAL SERVICES	270,621	268,898	340,715	273,182	271,632	271,632
COMMUNICATION	24,676	27,228	35,764	37,402	40,107	40,107
TRAVEL	1,488	2,702	3,141	4,484	4,484	4,484
TAXES & OPERATING ASSESSMENTS	16,276	15,745	15,296	14,276	16,727	16,727
OPERATING RENTALS AND LEASES	350,418	383,319	528,598	599,264	978,482	980,782
INSURANCE	240,647	227,597	236,650	236,650	227,979	227,979
UTILITY SERVICE	618,617	724,003	618,572	547,165	538,619	539,119
REPAIRS & MAINTENANCE	458,291	476,336	454,997	439,086	462,132	462,132
MISCELLANEOUS	40,504	44,848	44,462	66,191	63,433	61,586
OTHER SERVICES AND CHARGES	2,021,539	2,170,676	2,278,196	2,217,700	2,603,594	2,604,548
INTERGOVERNMENTAL PROF SERV	1,551	1,551	950	-	-	-
INTERGOVERNMENTAL SERVICES	1,551	1,551	950	-	-	-
MACHINERY AND EQUIPMENT	-	7,172	24,898	-	-	-
CONSTRUCTION OF FIXED ASSETS	180,000	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	180,000	7,172	24,898	-	-	-
TOTAL EXPENDITURE	7,353,072	7,195,921	7,220,506	8,127,511	8,295,765	8,511,382

Department Budgets

Library

Library General Fund and Library Gift Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
INTERGOVERNMENTAL REVENUE	999	3,393	-	-	-	-
CHARGES FOR GOODS AND SERVICES	170,232	175,559	178,595	181,087	180,532	180,532
FINES AND PENALTIES	118,654	144,567	102,315	118,450	118,450	118,450
MISCELLANEOUS REVENUE	116,553	151,033	103,975	116,000	95,000	95,000
TOTAL REVENUE	406,438	474,553	384,886	415,537	393,982	393,982
NON-EXPENDITURES	-	-	60	-	-	-
SALARIES AND WAGES	1,775,276	1,899,301	1,948,130	2,138,306	2,155,779	2,231,261
PERSONNEL BENEFITS	751,586	767,445	791,063	952,740	948,680	1,018,588
SUPPLIES	552,380	513,731	557,362	613,071	586,249	536,249
OTHER SERVICES AND CHARGES	748,816	879,132	937,518	986,118	853,710	845,211
INTERGOVERNMENTAL SERVICES	8,484	7,045	3,454	6,500	6,500	6,500
TOTAL EXPENDITURE	3,836,543	4,066,654	4,237,588	4,696,735	4,550,918	4,637,809

Library Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-191 Library Administration	474,196	498,363	567,574	593,165	819,075	811,758
001-193 Library Services	2,746,738	2,878,741	2,947,901	3,319,954	3,224,564	3,306,711
001-195 Library Facilities	563,495	633,102	661,366	667,094	457,103	469,212
General Fund Expenditures	3,784,429	4,010,206	4,176,841	4,580,213	4,500,742	4,587,681
126-191 Library Administration	3,119	16,225	6,320	30,000	177	128
126-193 Library Services	48,994	40,224	54,426	86,522	50,000	50,000
Library Gift Fund Expenditures	52,113	56,449	60,746	116,522	50,177	50,128
TOTAL EXPENDITURE	3,836,542	4,066,655	4,237,587	4,696,735	4,550,919	4,637,809

Library General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
BAD DEBT EXPENSE	-	-	60	-	-	-
NON-EXPENDITURES	-	-	60	-	-	-
SALARIES AND WAGES	1,775,042	1,897,832	1,947,667	2,137,286	2,154,759	2,230,241
OVERTIME AND HAZARD DUTY	235	1,469	463	1,020	1,020	1,020
SALARIES AND WAGES	1,775,276	1,899,301	1,948,130	2,138,306	2,155,779	2,231,261
PERSONNEL BENEFITS	751,586	767,445	791,063	952,740	948,680	1,018,588
PERSONNEL BENEFITS	751,586	767,445	791,063	952,740	948,680	1,018,588
OFFICE AND OPERATING SUPPLIES	415,078	428,025	477,225	498,455	503,005	453,005
FUEL CONSUMED	2,082	2,061	1,453	2,122	2,122	2,122
SMALL TOOLS AND MINOR EQUIPMENT	85,073	35,510	22,138	25,972	31,122	31,122
WAREHOUSE	24	115	120	-	-	-
SUPPLIES	502,257	465,711	500,936	526,549	536,249	486,249
PROFESSIONAL SERVICES	12,057	58,557	77,629	86,117	77,479	77,479
COMMUNICATION	21,413	22,381	43,751	43,933	46,788	46,788
TRAVEL	3,702	3,883	2,965	3,461	3,461	3,461
TAXES & OPERATING ASSESSMENTS	544	493	530	721	721	721
OPERATING RENTALS AND LEASES	559,503	627,347	649,031	655,503	554,065	545,614
INSURANCE	44,312	44,793	40,042	40,042	38,117	38,117
UTILITY SERVICE	-	6,641	11,535	11,263	11,263	11,263
REPAIRS & MAINTENANCE	90,824	89,148	93,067	95,594	102,156	102,156
MISCELLANEOUS	14,470	17,461	14,646	19,484	19,484	19,484
OTHER SERVICES AND CHARGES	746,826	870,704	933,198	956,118	853,534	845,083
INTERGOVERNMENTAL PROF SERVS	8,484	7,045	3,454	6,500	6,500	6,500
INTERGOVERNMENTAL SERVICES	8,484	7,045	3,454	6,500	6,500	6,500
TOTAL EXPENDITURE	3,784,429	4,010,206	4,176,841	4,580,213	4,500,742	4,587,681

Department Budgets

Museum

Support for the Whatcom Museum is provided out of the General Fund.

Other Financing Sources is a transfer in from the Tourism Fund. This took place in 2014 and prior, but coding was change so the revenue would be reflected in department reports.

Museum	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
INTERGOVERNMENTAL REVENUE	50,686	3,540	4,076	5,000	5,000	5,000
MISCELLANEOUS REVENUE	1,504	208	-	-	-	-
OTHER FINANCING SOURCES	-	-	150,000	150,000	150,000	150,000
TOTAL REVENUE	52,190	3,748	154,076	155,000	155,000	155,000
SALARIES AND WAGES	714,152	750,100	667,555	752,678	718,698	741,224
PERSONNEL BENEFITS	334,466	338,833	289,246	329,590	331,579	355,372
SUPPLIES	43,350	16,367	13,691	21,427	12,732	12,732
OTHER SERVICES AND CHARGES	309,750	295,035	466,907	474,365	564,229	567,846
TOTAL EXPENDITURE	1,401,718	1,400,335	1,437,398	1,578,060	1,627,237	1,677,173

Department Budgets - Planning and Community Development

Planning & Community Development Department

Planning & Community Development Department - All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	4,120,653	4,305,362	4,474,718	4,515,800	4,515,800	4,561,275
LICENSES AND PERMITS	1,457,709	1,779,921	1,917,093	1,404,807	1,310,136	1,310,136
INTERGOVERNMENTAL REVENUE	1,268,563	855,370	1,215,804	3,831,059	2,821,112	2,832,823
CHARGES FOR GOODS AND SERVICES	1,535,402	1,630,024	1,719,285	1,484,392	1,461,851	1,480,451
FINES AND PENALTIES	50	50	50	-	-	-
MISCELLANEOUS REVENUE	158,189	141,129	212,236	126,009	131,904	131,904
TOTAL REVENUE	8,540,566	8,711,857	9,539,187	11,362,067	10,240,803	10,316,589
NON-EXPENDITURES	222,223	150,000	150,000	150,000	150,000	150,000
SALARIES AND WAGES	2,547,698	2,572,917	3,061,563	3,474,184	3,444,240	3,558,951
PERSONNEL BENEFITS	1,083,538	1,055,020	1,202,518	1,497,563	1,502,351	1,610,154
SUPPLIES	38,192	32,242	35,630	101,379	119,825	82,430
OTHER SERVICES AND CHARGES	3,382,064	4,932,831	7,332,838	10,859,772	11,473,296	8,912,021
INTERGOVERNMENTAL SERVICES	-	94	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	1,594,357	42,000	-	-
TOTAL EXPENDITURE	7,273,715	8,743,104	13,376,905	16,124,898	16,689,711	14,313,557

Planning and Community Development Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-521 Community Development	503,566	602,158	639,578	989,683	784,944	792,796
001-526 City Center Development	15,441	5,757	340,508	376,504	494,948	472,635
001-531 Planning Services	1,895,485	1,946,559	1,797,918	1,918,146	1,896,875	1,936,064
General Fund Expenditures	2,414,492	2,554,474	2,778,004	3,284,333	3,176,767	3,201,495
180-522 Tourism Activities and Facilities	1,080,071	1,212,795	1,303,566	2,083,241	1,819,967	1,569,609
Tourism Fund Expenditures	1,080,071	1,212,795	1,303,566	2,083,241	1,819,967	1,569,609
181-521 Community Development	184,701	1,644,148	5,082,022	3,286,060	5,374,816	3,131,765
Low Income Housing Fund Expenditures	184,701	1,644,148	5,082,022	3,286,060	5,374,816	3,131,765
190-521 Community Development	922,127	759,098	994,938	1,597,090	1,597,090	1,604,928
191-521 Community Development	754,501	613,739	656,593	2,548,620	1,544,223	1,548,096
CDBG/HOME Grant Funds Expenditures	1,676,628	1,372,837	1,651,531	4,145,710	3,141,313	3,153,024
475-541 Building Services	1,917,824	1,958,849	2,486,635	2,774,658	2,801,338	2,869,128
475-542 Rental Services	-	-	75,148	550,897	375,510	388,536
Development Svcs Fund Expenditures	1,917,824	1,958,849	2,561,783	3,325,555	3,176,848	3,257,664
TOTAL EXPENDITURE	7,273,716	8,743,103	13,376,906	16,124,899	16,689,711	14,313,557

Department Budgets

Planning and Community Development Tourism Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	150,000	150,000	150,000	150,000	150,000	150,000
NON-EXPENDITURES	150,000	150,000	150,000	150,000	150,000	150,000
SALARIES AND WAGES	10,667	9,761	15,783	16,454	17,485	18,082
SALARIES AND WAGES	10,667	9,761	15,783	16,454	17,485	18,082
PERSONNEL BENEFITS	4,721	4,438	6,745	7,708	8,109	8,703
PERSONNEL BENEFITS	4,721	4,438	6,745	7,708	8,109	8,703
OFFICE AND OPERATING SUPPLIES	41	262	823	-	-	-
SUPPLIES	41	262	823	-	-	-
PROFESSIONAL SERVICES	914,355	1,048,274	1,128,368	1,908,095	1,640,835	1,390,235
OPERATING RENTALS AND LEASES	288	45	1,507	984	3,538	2,589
MISCELLANEOUS	-	15	340	-	-	-
OTHER SERVICES AND CHARGES	914,643	1,048,334	1,130,215	1,909,079	1,644,373	1,392,824
TOTAL EXPENDITURE	1,080,071	1,212,795	1,303,566	2,083,241	1,819,967	1,569,609

The transfer out of the Tourism Fund goes into the General Fund and is shown as revenue for the Museum.

Planning and Community Development General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	1,213,816	1,291,706	1,266,784	1,390,167	1,411,791	1,453,135
OVERTIME AND HAZARD DUTY	103	-	-	2,198	2,198	2,198
SALARIES AND WAGES	1,213,919	1,291,706	1,266,784	1,392,365	1,413,989	1,455,333
PERSONNEL BENEFITS	531,070	549,880	532,686	585,567	611,102	655,084
PERSONNEL BENEFITS	531,070	549,880	532,686	585,567	611,102	655,084
OFFICE AND OPERATING SUPPLIES	12,349	12,110	12,930	9,940	9,940	9,940
FUEL CONSUMED	115	177	33	-	-	-
PURCHASES FOR RESALE	-	139	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	10,921	1,570	1,243	2,486	2,486	2,486
WAREHOUSE	88	176	-	-	-	-
SUPPLIES	23,475	14,172	14,206	12,426	12,426	12,426
PROFESSIONAL SERVICES	265,474	463,749	698,236	1,031,646	809,557	754,557
COMMUNICATION	10,995	11,270	28,384	27,657	28,880	28,880
TRAVEL	5,839	3,402	1,347	10,839	10,839	10,839
TAXES & OPERATING ASSESSMENTS	2	5	8	-	-	-
OPERATING RENTALS AND LEASES	68,136	75,814	77,211	77,236	114,711	109,113
INSURANCE	71,066	117,831	122,321	122,321	146,122	146,122
UTILITY SERVICE	2,471	3,129	2,982	3,156	2,925	2,925
REPAIRS & MAINTENANCE	13,599	14,062	26,846	13,806	18,901	18,901
MISCELLANEOUS	208,447	9,360	6,993	7,314	7,314	7,314
OTHER SERVICES AND CHARGES	646,028	698,623	964,328	1,293,975	1,139,250	1,078,651
INTERGOVERNMENTAL PROF SERVS	-	94	-	-	-	-
INTERGOVERNMENTAL SERVICES	-	94	-	-	-	-
TOTAL EXPENDITURE	2,414,491	2,554,475	2,778,004	3,284,333	3,176,767	3,201,495

The Permit Center and Building Inspections, as well as the new Rental Registration and Inspection program are operated out of the Development Services Fund

Department Budgets

Planning and Community Development Development Services Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	72,223	-	-	-	-	-
NON-EXPENDITURES	72,223	-	-	-	-	-
SALARIES AND WAGES	1,077,849	1,022,200	1,395,308	1,814,332	1,760,879	1,824,968
OVERTIME AND HAZARD DUTY	-	6,217	121,389	-	-	-
SALARIES AND WAGES	1,077,849	1,028,417	1,516,697	1,814,332	1,760,879	1,824,968
PERSONNEL BENEFITS	449,448	412,497	568,218	787,506	762,141	816,508
PERSONNEL BENEFITS	449,448	412,497	568,218	787,506	762,141	816,508
OFFICE AND OPERATING SUPPLIES	8,746	6,523	9,547	67,140	48,161	48,161
FUEL CONSUMED	5,210	4,850	3,837	6,415	6,415	6,415
PURCHASES FOR RESALE	-	62	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	184	5,153	1,314	2,575	40,000	2,575
WAREHOUSE	93	-	-	-	-	-
SUPPLIES	14,233	16,588	14,698	76,130	94,576	57,151
PROFESSIONAL SERVICES	163,728	173,246	207,029	305,288	262,469	262,469
COMMUNICATION	11,779	10,763	19,462	14,148	19,952	19,952
TRAVEL	1,005	4,261	5,607	12,189	12,189	12,189
TAXES & OPERATING ASSESSMENTS	-	5	2	-	-	-
OPERATING RENTALS AND LEASES	64,847	248,908	153,192	86,635	123,135	117,919
INSURANCE	17,357	16,398	15,112	15,112	14,324	14,324
REPAIRS & MAINTENANCE	40,506	40,857	39,112	90,874	83,805	83,805
MISCELLANEOUS	4,849	6,910	22,653	81,341	43,378	48,378
OTHER SERVICES AND CHARGES	304,071	501,348	462,170	605,587	559,252	559,037
MACHINERY AND EQUIPMENT	-	-	-	42,000	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	42,000	-	-
TOTAL EXPENDITURE	1,917,824	1,958,849	2,561,783	3,325,555	3,176,849	3,257,664

Department Budgets

Hearing Examiner

The Hearing Examiner's office operates entirely out of the General Fund.

The City now contracts out hearing examiner services rather than employing a full-time hearing examiner.

Hearing Examiner	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
CHARGES FOR GOODS AND SERVICES	28,660	28,707	22,097	29,458	22,000	22,000
TOTAL REVENUE	28,660	28,707	22,097	29,458	22,000	22,000
SALARIES AND WAGES	145,752	86,766	27,707	151,953	28,159	28,794
PERSONNEL BENEFITS	54,731	35,032	13,013	59,199	14,890	15,932
SUPPLIES	611	1,116	181	1,592	1,720	1,720
OTHER SERVICES AND CHARGES	8,879	31,094	32,946	152,547	61,236	61,067
TOTAL EXPENDITURE	209,973	154,007	73,847	365,291	106,005	107,513

Department Budgets - General Government

Human Resources Department

Human Resources Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	1,887,194	1,922,274	2,000,754	1,915,000	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	129,799	140,638	127,180	130,000	120,000	120,000
CHARGES FOR GOODS AND SERVICES	554,895	554,213	624,632	627,136	672,618	672,618
MISCELLANEOUS REVENUE	15,447,669	14,715,153	14,502,141	17,806,125	17,638,224	17,652,583
NON REVENUES	208,213	210,815	213,363	221,657	222,000	222,000
TOTAL REVENUE	18,227,771	17,543,092	17,468,071	20,699,918	20,667,842	20,682,201
NON-EXPENDITURES	9,700	-	-	-	-	-
SALARIES AND WAGES	1,194,530	1,255,244	1,231,703	1,286,371	1,490,362	1,533,624
PERSONNEL BENEFITS	2,923,871	2,812,968	2,265,221	3,925,239	2,602,154	2,735,184
SUPPLIES	113,783	148,177	84,515	178,008	118,615	118,715
OTHER SERVICES AND CHARGES	12,642,956	12,786,015	13,481,058	16,490,016	16,306,421	17,357,201
INTERGOVERNMENTAL SERVICES	43,809	36,536	32,898	64,900	64,900	64,900
TOTAL EXPENDITURE	16,928,649	17,038,940	17,095,395	21,944,534	20,582,452	21,809,624

Human Resources Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-221 Human Resources Svcs and Admi	1,114,516	1,128,221	1,155,827	1,257,720	938,999	976,985
001-231 HR Personnel, Benefits and Budge	-	-	-	-	430,447	412,182
General Fund Expenditures	1,114,516	1,128,221	1,155,827	1,257,720	1,369,446	1,389,167
561-244 Unemployment Benefits Services	113,619	118,361	114,236	179,744	179,793	179,995
562-245 Workers Comp Benefits Services	580,073	609,470	577,706	796,020	776,450	778,113
565-246 Health Benefits Services	12,361,462	12,381,841	12,845,756	15,500,574	15,377,503	16,482,895
Benefits Funds Expenditures	13,055,154	13,109,672	13,537,698	16,476,338	16,333,746	17,441,003
612-247 Pension Benefits Services	1,790,681	1,803,413	1,488,299	2,602,857	1,840,423	1,899,791
613-247 Pension Benefits Services	968,298	997,634	913,570	1,607,619	1,038,838	1,079,662
Pension Trust Funds Expenditures	2,758,979	2,801,047	2,401,869	4,210,476	2,879,261	2,979,453
TOTAL EXPENDITURE	16,928,649	17,038,940	17,095,394	21,944,534	20,582,453	21,809,623

Department Budgets

Human Resources Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	565,182	584,974	572,991	652,334	737,832	746,504
OVERTIME AND HAZARD DUTY	-	-	-	612	612	612
SALARIES AND WAGES	565,182	584,974	572,991	652,946	738,444	747,116
PERSONNEL BENEFITS	255,881	250,479	249,669	276,073	349,279	362,696
PERSONNEL BENEFITS	255,881	250,479	249,669	276,073	349,279	362,696
OFFICE AND OPERATING SUPPLIES	15,853	11,559	8,118	22,063	17,820	17,820
SMALL TOOLS AND MINOR EQUIPMENT	7,333	8,295	3,901	5,003	5,003	5,003
WAREHOUSE	-	5	-	-	-	-
SUPPLIES	23,186	19,859	12,018	27,066	22,823	22,823
PROFESSIONAL SERVICES	121,780	138,275	224,032	186,943	129,895	129,895
COMMUNICATION	5,708	6,212	7,566	7,716	7,060	7,060
TRAVEL	8,492	7,282	4,759	16,480	16,480	16,480
OPERATING RENTALS AND LEASES	33,149	36,194	37,728	36,011	47,573	45,205
INSURANCE	7,908	8,236	13,596	13,596	10,305	10,305
REPAIRS & MAINTENANCE	19,054	23,930	22,534	24,379	31,076	31,076
MISCELLANEOUS	70,179	49,105	6,514	11,610	11,610	11,610
OTHER SERVICES AND CHARGES	266,270	269,234	316,729	296,735	254,000	251,632
INTERGOVERNMENTAL PROF SERV	3,997	3,675	4,420	4,900	4,900	4,900
INTERGOVERNMENTAL SERVICES	3,997	3,675	4,420	4,900	4,900	4,900
TOTAL EXPENDITURE	1,114,516	1,128,221	1,155,827	1,257,720	1,369,446	1,389,167

Information Technology Services Department

Information Technology Services Department - All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
LICENSES AND PERMITS	443,027	464,673	428,238	292,000	313,000	313,000
INTERGOVERNMENTAL REVENUE	-	8,811	9,685	-	-	-
CHARGES FOR GOODS AND SERVICES	1,388,505	2,799,007	2,576,973	2,288,159	3,665,260	3,921,913
MISCELLANEOUS REVENUE	134,653	151,813	153,193	148,615	141,516	141,516
OTHER FINANCING SOURCES	1,080,245	350,234	330,234	335,234	335,234	335,234
TOTAL REVENUE	3,046,430	3,774,537	3,498,323	3,064,008	4,455,010	4,711,663
NON-EXPENDITURES	65,890	-	-	-	-	-
SALARIES AND WAGES	1,665,207	1,781,542	1,807,860	1,937,874	2,102,351	2,160,936
PERSONNEL BENEFITS	656,842	690,580	694,921	803,086	864,284	926,824
SUPPLIES	665,662	761,168	753,278	544,202	653,053	605,953
OTHER SERVICES AND CHARGES	1,440,045	1,557,325	1,827,512	1,780,742	1,577,743	1,661,175
INTERGOVERNMENTAL SERVICES	840	-	-	1,180	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	210,187	237,053	1,602,924	2,376,788	2,016,300
TOTAL EXPENDITURE	4,494,486	5,000,801	5,320,624	6,670,008	7,574,218	7,371,189

Information Technology Svcs Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-253 ITSD Services	2,376,596	2,544,315	2,610,134	2,917,559	3,132,405	3,311,715
General Fund Expenditures	2,376,596	2,544,315	2,610,134	2,917,559	3,132,405	3,311,715
162-254 Government and Ed Access TV	212,518	244,188	227,127	252,549	338,979	348,471
162-256 PEG Access TV	46,000	46,784	83,369	121,702	490,000	-
163-251 Equipment/PEG	28,724	24,894	54,885	95,000	200,000	95,000
BTV / PEG TV Funds Expenditures	287,242	315,866	365,381	469,251	1,028,979	443,471
540-255 Telecommunication	487,178	420,723	382,516	415,493	487,919	431,122
541-252 Technology Replacements	722,464	742,989	977,019	1,683,958	2,215,465	1,972,117
542-258 Computer Infrastructure Replace	279,001	646,969	652,527	808,923	820,629	820,629
543-257 GIS Administration	342,005	329,938	333,045	374,824	378,822	392,134
Telecom / Tech Funds Expenditures	1,830,648	2,140,619	2,345,107	3,283,198	3,902,835	3,616,002
TOTAL EXPENDITURE	4,494,486	5,000,800	5,320,622	6,670,008	8,064,219	7,371,188

Department Budgets

Information Technology Svcs Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	1,249,043	1,332,430	1,353,681	1,461,117	1,611,629	1,656,932
OVERTIME AND HAZARD DUTY	6,125	7,134	1,605	2,550	5,500	5,500
SALARIES AND WAGES	1,255,168	1,339,564	1,355,286	1,463,667	1,617,129	1,662,432
PERSONNEL BENEFITS	498,335	519,058	518,065	606,193	659,465	707,361
PERSONNEL BENEFITS	498,335	519,058	518,065	606,193	659,465	707,361
OFFICE AND OPERATING SUPPLIES	12,822	10,502	25,294	18,980	18,265	18,365
FUEL CONSUMED	243	66	212	467	467	467
SMALL TOOLS AND MINOR EQUIPMENT	21,861	16,704	5,312	5,595	4,505	4,505
SUPPLIES	34,926	27,273	30,818	25,042	23,237	23,337
PROFESSIONAL SERVICES	27,960	45,019	47,879	47,470	46,366	46,366
COMMUNICATION	9,463	9,933	11,507	12,703	11,886	11,886
TRAVEL	7,190	8,983	10,286	8,947	8,947	8,947
TAXES & OPERATING ASSESSMENTS	-	-	-	-	-	-
OPERATING RENTALS AND LEASES	235,718	251,237	264,169	267,700	300,503	295,167
INSURANCE	10,134	9,854	9,105	9,105	9,057	9,057
UTILITY SERVICE	1,670	2,884	3,466	3,986	3,395	3,595
REPAIRS & MAINTENANCE	290,465	320,528	348,835	453,095	436,286	527,433
MISCELLANEOUS	4,728	9,982	10,719	18,471	16,134	16,134
OTHER SERVICES AND CHARGES	587,328	658,419	705,966	821,477	832,574	918,585
INTERGOVERNMENTAL PROF SERV	840	-	-	1,180	-	-
INTERGOVERNMENTAL SERVICES	840	-	-	1,180	-	-
TOTAL EXPENDITURE	2,376,596	2,544,315	2,610,134	2,917,559	3,132,405	3,311,715

Information Technology Svcs Department Public / Ed / Govt TV Funds Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	46,000	-	-	-	490,000	-
NON-EXPENDITURES	46,000	-	-	-	490,000	-
SALARIES AND WAGES	124,674	146,279	144,778	144,488	145,803	150,703
SALARIES AND WAGES	124,674	146,279	144,778	144,488	145,803	150,703
PERSONNEL BENEFITS	44,506	57,555	59,687	66,230	66,912	71,813
PERSONNEL BENEFITS	44,506	57,555	59,687	66,230	66,912	71,813
OFFICE AND OPERATING SUPPLIES	4,890	5,121	4,643	7,106	7,106	7,106
SMALL TOOLS AND MINOR EQUIPMENT	29,166	38,150	58,148	9,769	3,901	4,101
SUPPLIES	34,056	43,272	62,791	16,875	11,007	11,207
PROFESSIONAL SERVICES	16,791	40,044	73,684	119,655	84,988	84,988
COMMUNICATION	1,264	1,434	1,370	1,385	1,347	1,347
TRAVEL	613	528	-	1,231	1,231	1,231
TAXES & OPERATING ASSESSMENTS	-	2	-	-	-	-
OPERATING RENTALS AND LEASES	18,571	26,097	22,697	22,274	25,131	24,623
REPAIRS & MAINTENANCE	562	269	274	1,486	1,486	1,486
MISCELLANEOUS	206	387	100	627	1,073	1,073
OTHER SERVICES AND CHARGES	38,007	68,761	98,125	146,658	115,256	114,748
MACHINERY AND EQUIPMENT	-	-	-	95,000	200,000	95,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	95,000	200,000	95,000
TOTAL EXPENDITURE	287,242	315,866	365,381	469,251	1,028,979	443,471

Information Technology Svcs Department Telecom / Tech Funds Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TRANSFERS OUT	19,890	-	-	-	-	-
NON-EXPENDITURES	19,890	-	-	-	-	-
SALARIES AND WAGES	285,366	295,684	307,796	329,719	339,418	347,802
OVERTIME AND HAZARD DUTY	-	14	-	-	-	-
SALARIES AND WAGES	285,366	295,698	307,796	329,719	339,418	347,802
PERSONNEL BENEFITS	114,001	113,968	117,169	130,663	137,907	147,650
PERSONNEL BENEFITS	114,001	113,968	117,169	130,663	137,907	147,650
OFFICE AND OPERATING SUPPLIES	219,884	255,761	263,625	174,666	183,614	183,614
SMALL TOOLS AND MINOR EQUIPMENT	376,796	434,862	396,044	327,619	435,195	387,795
SUPPLIES	596,681	690,623	659,669	502,285	618,809	571,409
PROFESSIONAL SERVICES	418,774	265,634	454,638	187,747	116,393	116,393
COMMUNICATION	176,296	185,533	206,012	202,482	225,768	225,768
TRAVEL	4,750	5,429	4,033	4,429	4,429	4,429
TAXES & OPERATING ASSESSMENTS	-	96	262	-	-	-
OPERATING RENTALS AND LEASES	-	77,242	90,819	99,154	8,352	6,281
REPAIRS & MAINTENANCE	210,063	294,502	259,258	314,175	270,351	270,351
MISCELLANEOUS	4,827	1,708	8,400	4,620	4,620	4,620
OTHER SERVICES AND CHARGES	814,710	830,145	1,023,421	812,607	629,913	627,842
MACHINERY AND EQUIPMENT	-	210,187	237,053	1,507,924	2,176,788	1,921,300
CAPITAL OUTLAYS (6000 EXP OBJ)	-	210,187	237,053	1,507,924	2,176,788	1,921,300
TOTAL EXPENDITURE	1,830,648	2,140,620	2,345,108	3,283,198	3,902,834	3,616,002

Department Budgets

Finance Department

Finance Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
CHARGES FOR GOODS AND SERVICES	2,099,915	2,079,082	2,080,228	2,088,276	2,246,787	2,246,787
FINES AND PENALTIES	1,583	506	278	-	-	-
MISCELLANEOUS REVENUE	832,260	705,171	660,063	989,242	1,306,863	1,332,583
NON REVENUES	349,000	382,000	341,585	-	10	195,010
OTHER FINANCING SOURCES	930,039	972,223	953,800	1,328,225	1,345,489	1,366,814
TOTAL REVENUE	4,212,798	4,138,982	4,035,955	4,405,743	4,899,149	5,141,194
NON-EXPENDITURES	1,000,000	-	-	-	-	500,000
SALARIES AND WAGES	1,164,341	1,137,541	1,191,561	1,318,506	1,316,337	1,359,949
PERSONNEL BENEFITS	532,102	504,606	525,703	624,031	627,669	673,033
SUPPLIES	26,924	21,576	14,756	43,541	43,541	43,541
OTHER SERVICES AND CHARGES	253,901	197,616	213,273	229,055	246,291	242,618
INTERGOVERNMENTAL SERVICES	104,141	100,239	106,390	142,894	126,484	126,484
DEBT SERVICE PRINCIPAL	1,375,686	1,386,839	1,396,603	1,686,512	1,785,577	2,094,967
DEBT SERVICE INTEREST/COSTS	505,393	474,485	475,680	588,399	836,071	769,141
TOTAL EXPENDITURE	4,962,490	3,822,902	3,923,967	4,632,938	4,981,969	5,809,734

Finance Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-211 Finance Administration	486,215	381,772	377,998	384,106	399,378	411,893
001-213 Finance Services	1,384,045	1,480,733	1,572,863	1,856,293	1,846,671	1,915,566
001-214 Records, Microfilm	211,151	99,073	100,823	117,628	114,273	118,167
General Fund Expenditures	2,081,411	1,961,578	2,051,684	2,358,027	2,360,322	2,445,626
224-911 Debt Service Administration	257,938	257,613	261,335	266,838	265,063	268,063
225-911 Debt Service Administration	1,307,592	1,353,866	1,274,377	1,316,213	1,355,413	1,396,413
227-911 Debt Service Administration	-	-	-	-	312,038	507,038
231-911 Debt Service Administration	17,963	17,963	17,963	17,964	17,964	17,964
235-911 Debt Service Administration	217,852	231,882	318,608	673,896	671,170	674,630
245-911 Debt Service Administration	1,000,000	-	-	-	-	500,000
270-911 Debt Service Administration	79,734	-	-	-	-	-
Debt Service Funds Expenditures	2,881,079	1,861,324	1,872,283	2,274,911	2,621,648	3,364,108
TOTAL EXPENDITURE	4,962,490	3,822,902	3,923,967	4,632,938	4,981,970	5,809,734

Finance Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	1,164,005	1,136,120	1,188,356	1,315,344	1,313,175	1,356,787
OVERTIME AND HAZARD DUTY	337	1,421	3,205	3,162	3,162	3,162
SALARIES AND WAGES	1,164,341	1,137,541	1,191,561	1,318,506	1,316,337	1,359,949
PERSONNEL BENEFITS	529,352	504,606	525,703	624,031	627,669	673,033
PENSION & DISABILITY PAYMENTS	2,750	-	-	-	-	-
PERSONNEL BENEFITS	532,102	504,606	525,703	624,031	627,669	673,033
OFFICE AND OPERATING SUPPLIES	14,949	20,692	9,625	38,010	38,010	38,010
FUEL CONSUMED	1,529	-	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	10,446	884	5,085	5,531	5,531	5,531
WAREHOUSE	-	-	46	-	-	-
SUPPLIES	26,924	21,576	14,756	43,541	43,541	43,541
PROFESSIONAL SERVICES	46,713	54,546	68,187	53,799	46,401	46,401
COMMUNICATION	61,476	10,785	21,994	19,990	21,068	21,068
TRAVEL	3,982	963	1,770	5,392	5,392	5,392
TAXES & OPERATING ASSESSMENTS	9	1	-	-	-	-
OPERATING RENTALS AND LEASES	88,282	76,151	78,681	82,070	106,834	103,162
INSURANCE	12,466	11,882	10,189	10,189	9,227	9,227
UTILITY SERVICE	-	-	18	-	-	-
REPAIRS & MAINTENANCE	29,823	32,913	23,189	41,177	40,931	40,931
MISCELLANEOUS	11,149	10,374	9,245	16,438	16,438	16,438
OTHER SERVICES AND CHARGES	253,901	197,616	213,273	229,055	246,291	242,618
INTERGOVERNMENTAL PROF SERVS	104,141	100,239	106,390	142,894	126,484	126,484
INTERGOVERNMENTAL SERVICES	104,141	100,239	106,390	142,894	126,484	126,484
TOTAL EXPENDITURE	2,081,410	1,961,578	2,051,684	2,358,027	2,360,321	2,445,626

Department Budgets

Legal Department

Legal Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
INTERGOVERNMENTAL REVENUE	8,620	11,861	25,532	15,876	12,129	12,129
CHARGES FOR GOODS AND SERVICES	1,683,365	1,643,689	1,541,618	1,504,849	1,566,459	1,566,459
FINES AND PENALTIES	32,803	37,360	7,891	35,646	35,646	35,646
MISCELLANEOUS REVENUE	43,260	43,180	48,649	43,895	55,472	55,472
TOTAL REVENUE	1,768,048	1,736,090	1,623,689	1,600,266	1,669,706	1,669,706
SALARIES AND WAGES	1,015,475	1,073,922	1,080,534	1,178,798	1,199,728	1,233,385
PERSONNEL BENEFITS	395,954	407,063	400,889	469,161	481,491	516,211
SUPPLIES	26,930	26,235	21,533	25,715	25,715	25,715
OTHER SERVICES AND CHARGES	901,463	984,758	1,029,765	1,434,218	1,384,390	1,380,663
INTERGOVERNMENTAL SERVICES	249	74	312	-	-	-
TOTAL EXPENDITURE	2,340,071	2,492,052	2,533,033	3,107,892	3,091,324	3,155,974

Legal Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-261 Legal Services	1,390,742	1,520,496	1,538,870	1,918,840	1,867,649	1,925,305
001-263 Claims, Litigation & Insurance	19,748	16,807	14,963	14,963	14,428	14,428
General Fund Expenditures	1,410,490	1,537,303	1,553,833	1,933,803	1,882,077	1,939,733
550-263 Claims, Litigation & Insurance	929,581	954,749	979,200	1,174,089	1,209,246	1,216,241
Claims & Litigation Fund Expenditures	929,581	954,749	979,200	1,174,089	1,209,246	1,216,241
TOTAL EXPENDITURE	2,340,071	2,492,052	2,533,033	3,107,892	3,091,323	3,155,974

Legal Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	896,928	947,078	946,145	1,043,936	1,057,686	1,086,656
SALARIES AND WAGES	896,928	947,078	946,145	1,043,936	1,057,686	1,086,656
PERSONNEL BENEFITS	349,501	357,414	349,954	413,603	422,909	453,264
PERSONNEL BENEFITS	349,501	357,414	349,954	413,603	422,909	453,264
OFFICE AND OPERATING SUPPLIES	15,360	21,223	18,814	18,943	18,943	18,943
SMALL TOOLS AND MINOR EQUIPMENT	6,179	1,854	493	1,575	1,575	1,575
SUPPLIES	21,539	23,076	19,307	20,518	20,518	20,518
PROFESSIONAL SERVICES	22,836	88,199	112,091	319,071	228,028	231,263
COMMUNICATION	5,904	6,581	10,622	10,809	10,196	10,196
TRAVEL	4,434	5,951	3,257	5,551	6,086	5,551
OPERATING RENTALS AND LEASES	68,468	74,482	77,471	77,415	85,800	84,129
INSURANCE	26,664	25,398	24,815	24,815	29,840	29,840
REPAIRS & MAINTENANCE	4,711	4,743	4,646	5,326	5,556	5,556
MISCELLANEOUS	9,255	4,382	5,440	12,759	15,459	12,759
OTHER SERVICES AND CHARGES	142,272	209,735	238,343	455,746	380,965	379,295
INTERGOVERNMENTAL PROF SERV	249	-	84	-	-	-
INTERGOVERNMENTAL SERVICES	249	-	84	-	-	-
TOTAL EXPENDITURE	1,410,490	1,537,303	1,553,833	1,933,803	1,882,077	1,939,733

Department Budgets

Legal Department Claims & Litigation Fund Exenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
SALARIES AND WAGES	118,547	126,844	134,390	134,862	142,042	146,729
SALARIES AND WAGES	118,547	126,844	134,390	134,862	142,042	146,729
PERSONNEL BENEFITS	46,453	49,649	50,935	55,558	58,582	62,947
PERSONNEL BENEFITS	46,453	49,649	50,935	55,558	58,582	62,947
OFFICE AND OPERATING SUPPLIES	2,937	3,137	2,170	4,667	4,667	4,667
FUEL CONSUMED	-	-	55	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	2,454	22	-	530	530	530
SUPPLIES	5,391	3,158	2,225	5,197	5,197	5,197
PROFESSIONAL SERVICES	140,199	154,285	127,682	236,941	253,752	253,752
COMMUNICATION	-	-	20	-	-	-
TRAVEL	874	991	3,077	3,306	3,306	3,306
OPERATING RENTALS AND LEASES	18,260	18,562	21,187	20,813	28,955	26,898
INSURANCE	467,269	481,827	515,544	551,282	551,282	551,282
REPAIRS & MAINTENANCE	1,461	2,117	1,471	2,122	2,122	2,122
MISCELLANEOUS	131,128	117,242	122,440	164,008	164,008	164,008
OTHER SERVICES AND CHARGES	759,191	775,023	791,422	978,472	1,003,425	1,001,368
INTERGOVERNMENTAL PROF SERV	-	74	228	-	-	-
INTERGOVERNMENTAL SERVICES	-	74	228	-	-	-
TOTAL EXPENDITURE	929,581	954,749	979,200	1,174,089	1,209,246	1,216,241

Department Budgets

Executive Department

The Mayor's office operates entirely out of the General Fund.

Executive Department - Mayor's Office	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
CHARGES FOR GOODS AND SERVICES	429,174	446,789	562,000	561,325	645,335	645,335
MISCELLANEOUS REVENUE	750	525	37	-	-	-
TOTAL REVENUE	429,924	447,314	562,037	561,325	645,335	645,335
SALARIES AND WAGES	569,045	584,265	492,254	496,829	531,948	547,303
PERSONNEL BENEFITS	226,510	219,420	176,732	194,431	206,998	220,762
SUPPLIES	21,071	14,759	23,732	12,621	12,621	12,621
OTHER SERVICES AND CHARGES	200,023	324,965	168,201	170,327	175,580	174,328
TOTAL EXPENDITURE	1,016,648	1,143,410	860,919	874,208	927,147	955,014

Legislative Department

The City Council office operates entirely out of the General Fund.

Legislative Department - City Council Office	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
CHARGES FOR GOODS AND SERVICES	239,685	272,720	286,993	286,993	337,312	337,312
MISCELLANEOUS REVENUE	11	-	-	-	-	-
TOTAL REVENUE	239,696	272,720	286,993	286,993	337,312	337,312
SALARIES AND WAGES	282,755	276,100	298,487	323,971	327,529	331,330
PERSONNEL BENEFITS	138,716	125,693	130,500	152,039	152,945	162,502
SUPPLIES	13,379	8,263	9,236	7,484	7,484	7,484
OTHER SERVICES AND CHARGES	42,122	47,714	54,475	68,351	83,885	83,157
TOTAL EXPENDITURE	476,973	457,770	492,697	551,845	571,843	584,472

Non-Departmental

Non-Departmental All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
CHARGES FOR GOODS AND SERVICES	255,914	227,214	273,782	243,784	294,894	294,894
TOTAL REVENUE	255,914	227,214	273,782	243,784	294,894	294,894
NON-EXPENDITURES	3,766,224	4,847,042	3,856,673	3,175,809	3,445,799	3,263,664
OTHER SERVICES AND CHARGES	954,688	1,127,761	1,115,889	1,552,313	1,361,965	1,361,320
INTERGOVERNMENTAL SERVICES	492,759	543,615	182,003	316,530	276,000	276,000
TOTAL EXPENDITURE	5,213,671	6,518,418	5,154,564	5,044,652	5,083,764	4,900,984

Non-Departmental Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
001-951 Non-Departmental	4,503,559	5,754,957	3,795,997	4,367,902	4,155,444	4,205,444
Claims & Litigation Fund Expenditures	4,503,559	5,754,957	3,795,997	4,367,902	4,155,444	4,205,444
141-951 Non-Departmental	8,083	23,638	16,576	16,444	262,805	12,374
142-951 Non-Departmental	702,030	739,823	1,341,990	660,306	665,515	683,165
REET Funds Expenditures	710,113	763,461	1,358,566	676,750	928,320	695,539
TOTAL EXPENDITURE	5,213,672	6,518,418	5,154,563	5,044,652	5,083,764	4,900,983

Department Budget - Discrete Component Unit

Public Facilities District

Public Facilities District Distinct Component Unit	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	1,190,697	1,219,238	1,276,979	1,224,000	1,355,000	1,395,000
MISCELLANEOUS REVENUE	37,801	23,283	19,474	25,986	25,794	25,794
TOTAL REVENUE	1,228,499	1,242,521	1,296,453	1,249,986	1,380,794	1,420,794
SALARIES AND WAGES	6,073	-	-	-	-	-
PERSONNEL BENEFITS	2,185	-	-	-	-	-
SUPPLIES	-	29	-	1,030	-	-
OTHER SERVICES AND CHARGES	7,497	6,406	4,533	6,555	19,180	18,174
INTERGOVERNMENTAL SERVICES	15,047	29,462	33,171	34,500	16,944	11,944
DEBT SERVICE PRINCIPAL	349,000	485,232	448,222	490,228	532,350	769,593
DEBT SERVICE INTEREST/COSTS	691,740	721,280	780,149	730,389	951,703	1,127,179
TOTAL EXPENDITURE	1,071,543	1,242,409	1,266,074	1,262,702	1,520,177	1,926,890

Department Budget - Public Works

Public Works Department

Public Works Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
TAXES	14,379,921	13,869,758	14,647,295	14,481,606	14,661,606	14,711,606
LICENSES AND PERMITS	162,275	202,188	241,058	151,000	151,000	152,220
INTERGOVERNMENTAL REVENUE	8,419,186	5,553,412	10,253,532	18,140,591	11,495,369	7,578,704
CHARGES FOR GOODS AND SERVICES	64,860,162	67,205,359	71,210,673	72,385,929	72,099,460	72,848,396
FINES AND PENALTIES	742,661	671,330	840,946	713,739	734,279	771,565
MISCELLANEOUS REVENUE	3,141,073	3,347,924	3,747,385	3,031,416	4,481,500	3,060,464
GAINS LOSSES AND CAPITAL CONTRIB - PRO	8,055	1,377,626	6,778,726	4,015,205	1,256,789	-
NON REVENUES	731,062	842,032	1,704,483	1,460,155	113,789	117,543
OTHER FINANCING SOURCES	19,284,942	1,715,467	11,712,703	24,142,187	20,380,000	28,205,507
TOTAL REVENUE	111,729,336	94,785,096	121,136,801	138,521,828	125,373,792	127,446,005
NON-EXPENDITURES	3,592,244	2,227,937	3,204,663	2,958,437	2,896,183	3,699,644
SALARIES AND WAGES	13,505,903	13,705,848	13,947,145	15,940,743	16,211,642	16,706,062
PERSONNEL BENEFITS	6,125,018	6,051,332	6,108,590	7,311,659	7,636,069	8,175,248
SUPPLIES	6,239,780	6,719,675	6,591,351	8,437,601	7,780,601	7,494,762
OTHER SERVICES AND CHARGES	35,589,923	40,702,555	47,004,874	51,014,203	49,486,332	43,434,394
INTERGOVERNMENTAL SERVICES	2,252,130	1,920,704	2,126,439	1,787,597	959,975	968,829
CAPITAL OUTLAYS (6000 EXP OBJ)	51,376,923	19,762,092	30,658,441	66,218,831	34,129,299	36,119,465
DEBT SERVICE PRINCIPAL	2,397,283	2,862,283	9,310,611	2,500,760	4,191,080	4,318,603
DEBT SERVICE INTEREST/COSTS	3,680,130	3,898,235	3,689,955	4,163,498	3,661,110	3,546,139
TOTAL EXPENDITURE	124,759,334	97,850,661	122,642,071	160,333,329	126,952,290	124,463,145

Public Works Department Expenditures by Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
111 Street Fund	21,047,983	20,265,183	23,295,188	30,983,783	18,161,199	17,864,090
113 Paths & Trails Reserve Fund	2,514	506	588	587	502	501
125 Federal Building Fund	51,909	411,915	2,195,197	312,164	1,463,687	-
131 Olympic Pipeline Incident Fund	84,499	21,643	25,183	46,851	45,980	46,833
136 Environmental Remediation Fund	1,068,347	610,703	629,044	3,746,165	4,047,802	547,108
140 REET Funds (141 & 142)	1,371,082	513,751	201,768	1,656,448	2,000,000	3,500,000
161 Transportation Benefit Distr Fund	4,601,894	4,672,569	4,195,080	7,799,359	5,613,105	5,709,743
410 Water Funds (410 & 411)	20,675,137	23,538,547	29,273,857	40,725,726	30,606,612	25,878,846
420 Wastewater Fund	54,656,119	24,886,149	20,253,927	29,232,805	23,788,190	30,888,907
430 Storm & Surface Water Utility Fund	8,098,591	8,491,247	18,292,321	16,831,432	10,887,900	11,171,327
440 Solid Waste Fund	1,383,278	1,818,875	3,037,315	1,941,293	3,617,082	2,081,732
465 Parking Services Fund	1,910,530	2,067,903	1,990,930	3,803,357	2,300,350	2,394,653
510 Fleet Admin Funds (510 & 511)	3,309,840	4,216,559	5,664,570	6,476,354	7,672,883	7,162,467
520 Purchasing & Material Mgmt Fd	2,657,140	2,435,284	2,554,146	3,647,238	3,691,513	3,485,973
530 Facilities Fund	3,718,402	3,899,169	4,348,816	5,243,929	5,135,002	5,977,661
570 PW Admin & Engineering Fund	-	-	6,682,059	7,319,864	7,407,978	7,752,802
702 Natural Resrc Protect & Restore Fund	122,072	658	2,084	565,978	512,506	504
TOTAL EXPENDITURE	124,759,337	97,850,661	122,642,073	160,333,333	126,952,291	124,463,147

Department Budgets

Public Works Department Expenditures by Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	REVISED FY2016	PRELIMINARY FY2017	PRELIMINARY FY2018
611G Public Works Administration	2,077,550	2,232,575	1,986,211	2,149,356	2,298,584	2,428,517
628G Natural Resources	2,792,586	3,315,019	3,407,686	7,045,710	6,342,317	6,455,446
632G PW Treatment Plants Operations	10,832,336	11,085,537	9,327,632	13,962,602	12,101,504	12,468,429
634G PW Water/Wastewater Utility Ops	16,816,846	17,203,248	17,892,332	18,399,866	17,730,631	17,951,996
636G Public Works Maintenance Ops	7,821,482	8,564,149	10,030,445	10,022,102	11,248,753	11,795,090
638G PW Transportation Management	4,707,096	5,281,979	8,297,225	8,889,632	7,281,321	5,796,044
642G Purchasing and Material Mgmt Ops	2,657,140	2,435,284	2,554,146	3,647,238	3,691,513	3,485,973
643G Public Works Financial Mgmt	4,522,459	5,409,582	8,786,267	5,676,757	6,883,376	6,899,388
644G PW Supervision and Technology	1,341,606	1,233,140	1,041,251	1,157,046	1,252,996	1,284,504
645G Public Works Fleet Operations	3,309,840	3,551,550	5,062,381	5,254,557	5,252,192	6,373,265
646G Public Works Facilities Ops	2,848,711	2,856,239	3,592,022	3,582,060	3,810,642	3,942,163
647G PW Solid Waste Remediation	1,103,983	1,128,703	2,420,483	4,235,665	6,367,302	1,267,951
648G Facilities Capital Maintenance	334,512	299,403	412,346	1,298,993	1,940,000	4,150,000
649G QECB Bond	460,505	743,827	330,103	351,864	331,230	331,230
661G Public Works Engineering Svcs	5,438,979	5,447,157	6,539,633	6,683,133	4,983,798	5,179,406
663G PW Capital Improvements	42,915,059	13,075,744	18,097,328	34,351,280	13,718,074	16,240,507
664G Public Works Construction	11,227,570	8,753,120	14,076,099	27,656,134	14,789,500	13,792,500
668G PW Watershed Acquisition/Mgmt	3,377,376	4,795,930	6,544,545	5,412,573	5,316,362	4,469,657
671G Commercial Leasing	173,699	438,475	2,243,937	556,761	1,612,197	151,079
TOTAL EXPENDITURE	124,759,335	97,850,661	122,642,072	160,333,329	126,952,292	124,463,145

Capital Plan

DEPARTMENT	2017	2018	2019	2020	2021	2022	TOTAL
ITSD	2,376,788	2,043,300	410,628	467,803	740,486	537,895	6,576,900
Fire	302,250	15,000	1,693,800	1,807,550	15,000	15,000	3,848,600
NonDepart	1,275,543	1,343,823	710,000	1,360,000	1,410,000	1,460,000	7,559,366
Park	6,470,000	1,276,000	3,656,000	2,146,000	8,207,000	1,781,000	23,536,000
Police	35,000	175,000	191,000	155,000	155,000	155,000	866,000
PW Engineering	22,351,800	19,227,400	15,643,000	30,933,480	11,837,678	6,950,000	106,943,358
PW Nat. Resour	1,480,597	2,910,000	3,150,000	3,850,000	3,525,000	9,525,000	24,440,597
PW Operations	6,055,113	3,321,558	2,852,042	3,563,918	3,090,000	3,090,000	21,972,631
Grand Total	40,347,091	30,312,081	28,306,470	44,283,751	28,980,164	23,513,895	195,743,452

FUND	2017	2018	2019	2020	2021	2022	TOTAL
General	600,000	650,000	2,210,000	2,345,000	676,000	650,000	7,131,000
Street	3,570,000	3,423,000	2,515,000	2,740,000	2,600,000	2,700,000	17,548,000
Remediation					8,000,000		8,000,000
REET 1	1,421,228	1,132,228	1,656,000	2,066,000	2,056,000	2,106,000	10,437,456
REET 2	1,689,315	707,595	55,000	55,000	55,000	55,000	2,616,910
Fed. Sharing	35,000	20,000	36,000				91,000
Dispatch		155,000	155,000	155,000	155,000	155,000	775,000
TBD	5,000,000	5,100,000	4,794,000	4,889,880	4,987,678	-	24,771,558
PEG Equip	200,000	122,000	70,000	70,000	70,000	70,000	602,000
Green III	4,380,000						4,380,000
Impact	1,325,000	1,050,000	3,075,000	1,775,000		1,600,000	8,825,000
LIFT	250,000						250,000
WATER	6,550,000	2,550,000	4,100,000	18,000,000	1,000,000	1,000,000	33,200,000
WATER SHED	1,370,128	1,149,400	2,084,000	1,703,600			6,307,128
SEWER	4,852,000	6,955,000	2,115,000	4,115,000	3,100,000	3,100,000	24,237,000
STORM	1,605,269	2,225,000	2,150,000	3,350,000	3,525,000	9,525,000	22,380,269
SOLID	1,630,000	30,000	-				1,660,000
MEDIC 1	302,250	15,000	233,800	242,550	15,000	15,000	823,600
GOLF	80,000	80,000	80,000	80,000	80,000	80,000	480,000
PARKING			200,000	200,000			400,000
FLEET	2,310,113	2,376,558	1,787,042	1,448,918	1,340,000	1,340,000	10,602,631
PURCHASING	300,000						300,000
TECH	2,164,648	1,921,300	340,628	397,803	670,486	467,895	5,962,760
FACILITIES	700,000	650,000	650,000	650,000	650,000	650,000	3,950,000
TELECOM	12,140						12,140
Grand Total	40,347,091	30,312,081	28,306,470	44,283,751	28,980,164	23,513,895	195,743,452

Capital Plan

Capital Item or Project Name	Division	Fund	Fund	2017 BUD	2018 BUD	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Telephone System Equipment Replacements	Telecomm	540	TELECOM	12,140					
Network/Infrastructure - High priority	Technology	541	TECH	67,500	15,000				
Hansen Work Management System Replacement	Technology	541	TECH	100,000	700,000				
GIS Data Update - LIDAR Processing	GIS	541	TECH	26,000					
Financial System Replacement	Technology	541	TECH	1,500,000	1,000,000				
Computer Applications - High Priority	Technology	541	TECH	227,500	120,000				
Chambers Equipment	BTV	163	PEG Equip	130,000	25,000				
BTV10 and Access Bellingham Equipment	BTV	163	PEG Equip	70,000	97,000	70,000	70,000	70,000	70,000
Annual Network Infrastructure Replacements	Technology	541	TECH	243,648	86,300	130,628	217,803	340,486	267,895
Annual Computer Applications - Forecast	Technology	541	TECH			210,000	180,000	330,000	200,000
Staff Vehicles	Operations	001	General			60,000	65,000		
Ladder Truck	Operations	001	General				1,500,000		
Fire Engines (2)	Operations	001	General			1,400,000			
EMS Vehicle	Ambulance	470	MEDIC 1	85,000					
Annual Miscellaneous Equipment	Ambulance	470	MEDIC 1	15,000	15,000	15,000	15,000	15,000	15,000
Ambulance Replacement	Ambulance	470	MEDIC 1	202,250		218,800	227,550		
Mt. Baker Theatre and Children's Museum	Debt Service PFD	141	REET 1				650,000	700,000	750,000
Indirect Cost Allocation Plan	FINANCE	142	REET 2	8,375	8,375	30,000	30,000	30,000	30,000
Indirect Cost Allocation Plan	FINANCE	141	REET 1	11,228	11,228	30,000	30,000	30,000	30,000
Debt Service Civic Field	Debt Service PFD	142	REET 2	655,940	674,220				
Annual Facilities Maintenance Program Transfer to Reserve	GF	001	General	600,000	650,000	650,000	650,000	650,000	650,000
Woodstock Gates House Boiler Replacement	Operations	141	REET 1			70,000			
Whatcom Waterway Park	D&D	177	Impact	1,000,000					
Van Wyck Park	D&D	177	Impact				1,000,000		
Three Quarter Ton Super Duty Pickup Truck	Operations	001	General					26,000	
Sports Field Lighting Relamping	Operations	141	REET 1	24,000	15,000	15,000	15,000	15,000	15,000
Sidewalk and Curb Replacement	Operations	141	REET 1	25,000	25,000	25,000	25,000	25,000	25,000
Samish Crest Trail	D&D	177	Impact		400,000				
Roof Replacement	Operations	141	REET 1			20,000	20,000		
Restroom at Little Squalicum Park	D&D	141	REET 1			200,000			

Capital Item or Project Name	Division	Fund#	Fund	2017 BUD	2018 BUD	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Replacement of St. Clair Lift Station	Operations	141	REET 1	10,000					
Replacement of Carpet and Vinyl in Bloedel Community	Operations	141	REET 1	45,000					
Replace Hot Water Tank Bloedel Community Building	Operations	141	REET 1				10,000		
Renovation of Roosevelt Park Restroom Building	Operations	141	REET 1			10,000			
Renovation of North Restroom at Boulevard Park	Operations	141	REET 1	20,000					
Renovation of Geri 1, 2, 3 Restroom Building	Operations	141	REET 1				30,000		
Playground Replacement	D&D	177	Impact	175,000	175,000	175,000	175,000		
Playground Equipment Parts for Various Parks	Operations	141	REET 1	20,000	20,000	20,000	20,000	20,000	20,000
Park Irrigation System Renovations	Operations	141	REET 1	10,000	10,000	10,000	10,000	10,000	10,000
Neighborhood Park Acquisition	D&D	177	Impact			500,000			
Maplewood McLeod Neighborhood Park	D&D	177	Impact			100,000	500,000		
Lake Padden Park Improvements	D&D	173	Green III	700,000					
Interurban Trail - Chuckanut	D&D	173	Green III	680,000					
Greenway Land Acquisition	D&D	173	Green III	3,000,000					
Grapple Loader	Operations	001	General				130,000		
Furnace Replacement at Fairhaven Pavilion & Park	Operations	001	General						
Fleet Add Turf Aerator	Operations	001	General			10,000			
Fairhaven Park - Master Plan Update	D&D	177	Impact						100,000
Cornwall Beach Park	D&D	177	Impact		200,000				
Cornwall Beach Park	D&D	177	Impact			1,000,000			
Cordata Park	D&D	177	Impact	100,000	100,000	100,000	100,000		
Cordata Neighborhood Park	D&D	177	Impact			1,000,000			
Cordata Neighborhood Park	D&D	177	Impact						1,500,000
Bridge Replacement/Repair	Operations	142	REET 2	25,000	25,000	25,000	25,000	25,000	25,000
Boulevard Trestle Repair or Removal Transfer in from REET	D&D	371	LIFT	(250,000)					
Boulevard Trestle Repair or Removal	D&D	141	REET 1	250,000					
Boulevard Trestle Repair or Removal	D&D	371	LIFT	500,000					
Boulevard Cleanup	D&D	136	Remediation					8,000,000	

Capital Plan

Capital Item or Project Name	Division	Fund#	Fund	2017 BUD	2018 BUD	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Bloedel Boat Launch Floats	D&D	142	REET 2	(245,000)					
Bloedel Boat Launch Floats	D&D	142	REET 2	245,000					
Birchwood Neighborhood Park Restroom	D&D	177	Impact		175,000				
Big Rock Garden Park Fence Replacement	Operations	141	REET 1		45,000				
Bay to Baker Trail	D&D	177	Impact	50,000					
Bay to Baker Trail	D&D	177	Impact			200,000			
Backyard Lifts	Operations	001	General			90,000			
Annual Golf Course Capital Improvements	Operations	460	GOLF	80,000	80,000	80,000	80,000	80,000	80,000
Annual Boundary Surveys	Operations	141	REET 1	6,000	6,000	6,000	6,000	6,000	6,000
Dispatch CAD project	Dispatch	160	Dispatch		155,000	155,000	155,000	155,000	155,000
Annual Undercover Vehicles		151	Fed. Sharing	35,000	20,000	36,000			
WTP Improvements - Screening Relocation	Water	410	WATER				3,000,000		
WTP Improvements - Dissolved Air Flotation (DAF)	Water	410	WATER	3,500,000					
WTP - Energy Conservation - Solar		410	WATER			2,000,000			
Whatcom Creek Tunnel	Wastewater	420	SEWER		4,890,000				
Whatcom Creek Sewer	Wastewater	420	SEWER			2,000,000			
West Horton Road Corridor Improvements	Street	111	Street		(500,000)				
West Horton Road Corridor Improvements	Street	111	Street		(2,700,000)				
West Horton Road Corridor Improvements	Street	111	Street		3,200,000				
West Horton Road Corridor Improvements	Street	161	TBD		400,000				
West Bakerview Lift Station	Wastewater	420	SEWER	854,000					
TBD Annual Pavement Resurfacing	Street	161	TBD	2,500,000	2,550,000	2,601,000	2,653,020	2,706,080	
TBD Annual NON-Motorized Projects	Street	161	TBD	2,500,000	2,150,000	2,193,000	2,236,860	2,281,597	
Storm for Annual Pavement Resurfacing	Stormwater	430	STORM	50,000					
Sewer Inflow and Infiltration Projects	Wastewater	420	SEWER			5,000,000			
Sewer Inflow and Infiltration Projects	Wastewater	420	SEWER			(5,000,000)			
Sehome Tower Replacement	Communications	511	FLEET	(1,450,000)					
Sehome Tower Replacement	Communications	511	FLEET	1,450,000					
Roeder Lift Station Replacement	Wastewater	420	SEWER		4,418,000	8,582,000			
Roeder Lift Station Replacement	Wastewater	420	SEWER		(4,418,000)	(8,582,000)			

Capital Item or Project Name	Division	Fund#	Fund	2017 BUD	2018 BUD	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Quiet Zone Improvements	Street	141	REET 1	250,000	250,000	250,000	250,000	250,000	250,000
Orchard Drive Extension (Bay-Baker Trail)	Street	111	Street	(3,500,000)		(6,500,000)			
Orchard Drive Extension (Bay-Baker Trail)	Street	111	Street	3,500,000		6,500,000			
Mahogany/Arctic Arterial-Water Mains	Water	410	WATER	500,000					
Mahogany/Arctic Arterial-Storm Mains	Stormwater	430	STORM	500,000					
Mahogany/Arctic Arterial-Sewer Mains	Wastewater	420	SEWER	1,000,000					
Mahogany/Arctic Arterial	Street	111	Street	1,000,000					
Kearney Road Pump Station (Cordata)	Water	410	WATER	300,000					
Horton Lift Station	Wastewater	420	SEWER	833,000					
Donovan Water	Water	410	WATER		500,000				
Cordata Stuart RAB	Street	111	Street	200,000	133,000				
Cordata STRS	Street	111	Street		200,000				
Bellingham Waterfront Wet Weather Peak Flow Facility	Wastewater	420	SEWER				1,000,000		
Bellingham Waterfront District Infrastructure	Street	141	REET 1	750,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000
Annual Watershed Land Acquisitions	Watershed	411	WATER SHED	944,800	964,400	1,084,000	1,203,600		
Annual Water Main Replacement Program	Water	410	WATER	2,000,000	2,000,000	2,000,000	2,000,000		
Annual Sewer System Improvements	Wastewater	420	SEWER	100,000	1,000,000		1,000,000	1,000,000	1,000,000
Annual Sewer Main Replacement Program	Wastewater	420	SEWER	2,000,000	1,000,000		2,000,000	2,000,000	2,000,000
Annual Pavement Resurfacing	Street	111	Street	2,370,000	2,440,000	2,515,000	2,590,000	2,600,000	2,700,000
Nooksack Diversion Dam and Pipeline Improvements	Water	410	WATER	200,000			10,000,000		
Nooksack Diversion Dam and Pipeline Improvements	Water	410	WATER				2,000,000		
Willow Spring Culvert Removal	SSWU	430	STORM					25,000	75,000
Whatcom Waterway Between Holly and Roeder	Restoration	430	STORM				100,000		1,000,000
Whatcom Cr Gabions	Restoration	430	STORM						1,000,000
West Cemetery Creek Sediment	SSWU	430	STORM	125,000		250,000			
Vehicle	Restoration	411	WATER SHED	35,000					
Sunset (EV 0144) match (25%)	SSWU	430	STORM	115,269					
Sunset (EV 0144) grant revenue (75% TPC)	SSWU	430	STORM	(345,805)					
Sunset (EV 0144) grant funding (75% TPC)	SSWU	430	STORM	345,805					
Summit Street Water Quality Improvements	Watershed	411	WATER SHED			100,000			

Capital Plan

Capital Item or Project Name	Division	Fund#	Fund	2017 BUD	2018 BUD	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Squalicum Creek Phases 4 and 5	Restoration	430	STORM				300,000		2,500,000
Squalicum Creek Creosote Bridge Removal	Restoration	430	STORM		125,000		250,000		
Squal Cr Reroute Phase 3	Restoration	430	STORM		1,322,507				
Squal Cr Reroute Phase 3	Restoration	430	STORM		(500,000)				
Squal Cr Reroute Phase 3	Restoration	430	STORM		(822,507)				
Shoreline Treatment System Design	Watershed	430	STORM				100,000		
Park Place Facility Improvement- match	Watershed	411	WATER SHED				500,000		
Park Place Facility Improvement- match	Watershed	411	WATER SHED	75,000	185,000				
Park Place Facility Improvement- grant revenue	Watershed	411	WATER SHED				(1,500,000)		
Park Place Facility Improvement-	Watershed	411	WATER SHED				1,500,000		
Padden Creek 24th -30th Habitat and Water Quality	Restoration	430	STORM				100,000		1,500,000
Oregon and Alice West of Britton	Watershed	430	STORM				100,000	200,000	
Land Acquisition funding for wetland mitigation program	Restoration	111	Street		500,000				
Huntington/ E. Silverbeach Water Quality Improvements	Watershed	411	WATER SHED			200,000			
Hayward Drive Water Quality Improvements	Watershed	411	WATER SHED			200,000			
E. Oregon match (25%)	Watershed	411	WATER SHED	89,539					
E. Oregon grant revenue (75% TPC)	Watershed	411	WATER SHED	(268,617)					
E. Oregon grant funding (75% TPC)	Watershed	411	WATER SHED	268,617					
E. North (EV 125) match (25%)	Watershed	411	WATER SHED	100,789					
E. North (EV 125) grant revenue (75% TPC)	Watershed	411	WATER SHED	(302,367)					
E. North (EV 125) grant funding (75% TPC)	Watershed	411	WATER SHED	302,367					
Columbia/Roosevelt (EV 120) loan funded	SSWU	430	STORM	765,000					
Columbia/Roosevelt (EV 120) loan	SSWU	430	STORM	(765,000)					
Columbia/Roosevelt (EV 120) grant revenue (75% TPC)	SSWU	430	STORM	(340,000)					
Columbia / Roosevelt (EV 120) grant match (25%)	SSWU	430	STORM	115,000					
Columbia / Roosevelt (EV 120) grant funding (75% TPC)	SSWU	430	STORM	340,000					
Citywide LID Implementation	SSWU	430	STORM			200,000	200,000	200,000	200,000
Birchwood Retrofits	SSWU	430	STORM				100,000	750,000	
Annual WQ Retrofits	SSWU	430	STORM	500,000	500,000	500,000	500,000	500,000	500,000
Annual Watershed Water Quality Improvements Projects	Watershed	430	STORM			200,000	600,000	850,000	950,000

Capital Item or Project Name	Division	Fund#	Fund	2017 BUD	2018 BUD	2019 Est.	2020 Est.	2021 Est.	2022 Est.
Annual Storm Replacements	SSWU	430	STORM	200,000	800,000	1,000,000	1,000,000	1,000,000	1,000,000
Annual Fish Passage Improvements (EV 80)	SSWU	430	STORM		800,000				800,000
Anderson Creek Habitat and Water Quality Improvements	Restoration	411	WATER SHED	125,000		500,000			
Whatcomm Building Replacement	Facilities	142	REET 2	1,000,000	2,500,000				
Whatcomm Building Replacement	Facilities	142	REET 2		(2,500,000)				
Warehouse and Training Facility		520	PURCHASING	300,000					
Radio 800 Digital	Communications	511	FLEET	(1,450,000)					
Radio 800 Digital	Communications	511	FLEET	1,450,000					
Pacific Street Stormwater Retrofit-Resurfacing		530	FACILITIES	(240,000)	(1,000,000)				
Pacific Street Stormwater Retrofit-Resurfacing	Facilities	530	FACILITIES	240,000	1,000,000				
Line Repair Kit	Wastewater	420	SEWER	15,000	15,000	15,000	15,000		
Lighting Systems	Street	111	Street		150,000		150,000		
Fleet Replacements Transportation Equipment	Fleet	510	FLEET	711,195	927,640	338,124			
Fleet Replacements Other Machinery and Equipment	Fleet	510	FLEET	124,900	124,900	124,900	124,900		
Fleet Replacements Heavy Duty Work Equipment	Fleet	510	FLEET	130,000	130,000	130,000	130,000	140,000	140,000
Fleet Replacements Heavy Duty Work Equipment	Fleet	510	FLEET	1,194,018	1,194,018	1,194,018	1,194,018	1,200,000	1,200,000
Fleet Hoist replacement, fueling station, improvements	Fleet	510	FLEET	150,000					
Eldridge Municipal Landfill Monitoring		440	SOLID	30,000	30,000				
Cornwall Beach Remediation	Solid Waste	440	SOLID	1,600,000		4,000,000			
Cornwall Beach Remediation	Solid Waste	440	SOLID			(4,000,000)			
Commercial Street Parking Garage	Facilities	465	PARKING			200,000	200,000		
City Hall Generator	Facilities	530	FACILITIES	100,000					
Annual Facilities Maintenance Program (includes ADA)	Cap Maint	530	FACILITIES	600,000	650,000	650,000	650,000	650,000	650,000
Annual Emergency Water Repairs	Plants	410	WATER	50,000	50,000	100,000	1,000,000	1,000,000	1,000,000
Annual Emergency Sewer Repairs	Plants	420	SEWER	50,000	50,000	100,000	100,000	100,000	100,000
	Div	Fund		40,347,091	30,262,081	28,206,470	44,183,751	28,880,164	23,413,895

Budgeted Positions

Budgeted Positions - Public Safety

Police Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
POLICE DEPARTMENT				
Police Operations and Administration:				
Accounting Technician	1.0	1.0	1.0	B
Neighborhood Code Compliance Officer	1.0	1.0	1.0	B
Parking Enforcement Officer	4.0	4.0	4.0	B
Police Support Services Specialist	2.0	2.0	2.0	B
Tech Support/Applications Specialist	1.0	0.0	0.0	B
Warrant Officer	2.0	2.0	2.0	B
Crime Scene Investigators	4.0	4.0	4.0	D
Detectives	9.0	9.0	9.0	D
Evidence and ID Officer	2.0	2.0	2.0	D
Patrol Officers (includes temp CSIs and Detectives)	70.0	72.0	74.0	D
Sergeants	15.0	15.0	15.0	D
Traffic Officers	6.0	6.0	6.0	D
Deputy Chief of Police	1.8	1.8	1.8	E
Police Chief	1.0	1.0	1.0	E
Lieutenants	6.0	6.0	6.0	O
Department System Specialist	0.0	1.0	1.0	S
Program Specialist	3.0	3.0	3.0	S
Program Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E
Subtotal Regular Employees	129.8	131.8	133.8	
Temporary Labor	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	T
Total:	130.2	132.2	134.2	
Police Records:				
Police Support Services Specialist	13.0	13.0	13.0	B
Program Manager 1	1.0	1.0	1.0	S
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Total:	15.0	15.0	15.0	
Police Dispatch:				
Accounting Technician	1.0	1.0	1.0	B
Tech Support & Applications Specialist	1.0	1.0	1.0	B
Deputy Chief of Police	0.2	0.2	0.2	E
What-Comm Deputy Director	1.0	1.0	1.0	E
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	26.0	26.0	26.0	P
GIS Analyst	1.0	1.0	1.0	S
Systems Analyst 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Total:	31.2	31.2	31.2	
TOTAL POLICE DEPARTMENT	176.4	178.4	180.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	<i>26.0</i>	<i>25.0</i>	<i>25.0</i>	<i>B</i>
<i>Uniformed Employee Group</i>	<i>106.0</i>	<i>108.0</i>	<i>110.0</i>	<i>D</i>
<i>Non-Represented Employee Group</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>E</i>
<i>Police Lieutenants Employee Group</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>O</i>
<i>Public Safety Dispatch Group</i>	<i>26.0</i>	<i>26.0</i>	<i>26.0</i>	<i>P</i>
<i>Supervisor/Professional Employee Group</i>	<i>7.0</i>	<i>8.0</i>	<i>8.0</i>	<i>S</i>
<i>Temporary Labor Employee Group</i>	<i>0.4</i>	<i>0.4</i>	<i>0.4</i>	<i>T</i>

Fire Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
FIRE DEPARTMENT				
Fire:				
Accounting Technician	1.0	1.0	1.0	B
Ambulance Billing and Reimburse Spec 1,2	2.0	0.0	0.0	B
Office Assistant 2	2.0	2.0	2.0	B
Permit Technician	1.0	1.0	1.0	B
Tech Support/Training Specialist	0.0	1.0	1.0	B
Captains	30.0	38.0	38.0	C
Fire Inspectors	3.0	3.0	3.0	C
Firefighters, FF/Paramedics, FF/Inspectors	88.0	88.0	88.0	C
Assistant Fire Chief	2.0	2.0	2.0	E
Program Manager 1	1.0	1.0	1.0	S
Fire Chief	1.0	1.0	1.0	E
Program Manager 1	1.0	1.0	1.0	E
Battalion Chiefs	4.0	4.0	4.0	F
Division Chief	2.0	2.0	2.0	F
Fire Marshal	1.0	1.0	1.0	F
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	M
Communications Operations Officer	1.0	1.0	1.0	M
Program Coordinator	1.0	1.0	1.0	S
Systems Analyst 2	1.0	1.0	1.0	S
TOTAL FIRE DEPARTMENT	154.0	161.0	161.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	6.0	5.0	5.0	B
<i>Fire Uniformed Employee Group</i>	121.0	129.0	129.0	C
<i>Non-Represented Employee Group</i>	4.0	4.0	4.0	E
<i>Fire Staff Officers Group</i>	7.0	7.0	7.0	F
<i>EMS Dispatch Group</i>	13.0	13.0	13.0	M
<i>Supervisor/Professional Employee Group</i>	3.0	3.0	3.0	S

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
JUDICIAL SERVICES DEPARTMENT				
Municipal Court:				
Accounting Technician	1.0	1.0	1.0	B
Court Process Specialist	7.0	6.0	6.0	B
Lead Court Process Specialist	1.0	2.0	2.0	B
Court Administrator	1.0	1.0	1.0	E
Court Commissioner	1.0	1.0	1.0	E
Program Technician	1.0	1.0	1.0	E
Municipal Court Judge	1.0	1.0	1.0	O
Division Supervisor	1.0	1.0	1.0	S
TOTAL JUDICIAL SERVICES	14.0	14.0	14.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Municipal Court Judge</i>	1.0	1.0	1.0	O
<i>Non-Uniformed Employee Group</i>	9.0	9.0	9.0	B
<i>Non-Represented Employee Group</i>	3.0	3.0	3.0	E
<i>Supervisor/Professional Employee Group</i>	1.0	1.0	1.0	S

Budgeted Positions

Budgeted Positions - Planning and Community Development

Planning and Community Development Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
PLANNING AND COMMUNITY DEVELOPMENT				
Planning:				
Office Assistant 2	1.0	1.0	1.0	B
Secretary 3	1.0	1.0	1.0	B
Permit Technician	0.0	1.0	1.0	B
Department Manager 2	1.0	1.3	1.3	E
Planning & Comm. Dev. Director	1.0	1.0	1.0	E
Program Specialist	1.0	1.0	1.0	E
GIS Analyst	1.0	1.0	1.0	S
GIS Analyst, Senior	1.0	1.0	1.0	S
Planner 1, 2	7.0	4.0	4.0	S
Planner, Senior	<u>4.0</u>	<u>1.5</u>	<u>1.5</u>	S
Total:	18.0	13.8	13.8	
Community Development:				
Administrative Secretary	1.0	1.0	1.0	B
Contract Accounting Specialist	1.0	1.0	1.0	B
Housing Rehab. Specialist	1.0	1.0	1.0	B
Economic Development Manager	1.0	1.0	1.0	E
Development Specialist 2	1.0	1.0	1.0	S
Planner, Senior	0.0	1.0	1.0	S
Program Manager 1	1.0	1.0	1.0	S
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Total:	7.0	8.0	8.0	
Development Services:				
Inspectors	5.0	5.0	5.0	B
Office Assistant 2	3.0	3.0	3.0	B
Permit Technician	3.0	2.0	2.0	B
Plans Examiner	2.0	2.0	2.0	B
Senior Building Inspector	1.0	1.0	1.0	B
Department Manager 2	1.0	0.7	0.7	E
Building Official	1.0	1.0	1.0	S
Division Supervisor	1.0	1.0	1.0	S
Planner 1, Planner 2	1.0	4.0	4.0	S
Program Coordinator	1.0	1.0	1.0	S
Planner, Senior	<u>0.0</u>	<u>1.5</u>	<u>1.5</u>	S
Subtotal Regular Employees	19.0	22.2	22.2	
Temporary Labor	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	T
Total:	20.5	23.7	23.7	
TOTAL PLANNING DEPARTMENT	45.5	45.5	45.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>B</i>
<i>Non-Represented Employee Group</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>E</i>
<i>Supervisor/Professional Employee Group</i>	<i>20.0</i>	<i>20.0</i>	<i>20.0</i>	<i>S</i>
<i>Temporary Labor Employee Group</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>T</i>

Hearing Examiner

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
HEARING EXAMINER				
Administrative Assistant - PT	0.5	0.5	0.5	E
Hearing Examiner	1.0	0.0	0.0	E
TOTAL HEARING EXAMINER DEPT.	1.5	0.5	0.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Represented Employee Group</i>	<i>1.5</i>	<i>0.5</i>	<i>0.5</i>	<i>E</i>

Budgeted Positions - Recreation and Culture

Parks and Recreation Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
PARKS AND RECREATION				
Administration:				
Accounting Assistant 2	1.0	1.0	1.0	B
Office Assistant 2	2.0	2.0	2.0	B
Parks & Recreation Director	1.0	1.0	1.0	E
Program Coordinator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	5.0	5.0	5.0	
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T
Total:	5.2	5.2	5.2	
Design and Development:				
Park Project Specialist	1.0	1.0	1.0	B
Department Manager 1	1.0	1.0	1.0	E
Landscape Architect	1.0	1.0	1.0	S
Program Coordinator	1.0	1.0	1.0	S
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Total:	5.0	5.0	5.0	
Recreation Services:				
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	B
Aquatic Leader - PT	0.8	0.8	0.8	B
Ed Programs/Activities Coordinator	4.7	4.7	4.7	B
Park Specialist	1.0	1.0	1.0	B
Park Worker	2.0	2.0	2.0	B
Parks Maintenance Aide 3	2.3	2.3	2.3	B
Recreation Instructor	2.0	2.0	2.0	B
Department Manager 1	1.0	1.0	1.0	E
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S
Subtotal Regular Employees	17.3	17.3	17.3	
Temporary Labor	<u>15.3</u>	<u>15.2</u>	<u>15.2</u>	T
Total:	32.6	32.5	32.5	

Budgeted Positions

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
<u>PARKS AND RECREATION (continued)</u>				
Park Operations:				
Park Volunteer Coordinator	1.0	1.0	1.0	B
Office Assistant 3	1.0	1.0	1.0	B
Park Arborist	1.0	1.0	1.0	B
Park Specialist	6.0	6.0	6.0	B
Park Technician	12.0	12.0	12.0	B
Park Worker	1.0	1.0	1.0	B
Parks Maintenance Aide 2	1.2	1.2	1.2	B
Parks Maintenance Aide 3	5.3	5.3	5.3	B
Department Manager 1	0.9	0.9	0.9	E
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S
Subtotal Regular Employees	31.4	31.4	31.4	
Temporary Labor	<u>6.7</u>	<u>6.7</u>	<u>6.7</u>	T
Total:	38.1	38.1	38.1	
Cemetery:				
Office Assistant 1	1.0	1.0	1.0	B
Park Technician	1.0	1.0	1.0	B
Park Worker	1.0	1.0	1.0	B
Parks Maintenance Aide 3	1.5	1.5	1.5	B
Department Manager 1	0.1	0.1	0.1	E
Program Coordinator	<u>0.7</u>	<u>0.7</u>	<u>0.7</u>	S
Total:	5.3	5.3	5.3	
Golf Course:				
Program Coordinator	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	S
Total:	0.3	0.3	0.3	
Note: maintenance service is contracted.				
TOTAL PARKS AND RECREATION	86.5	86.4	86.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Uniformed Employee Group</i>	51.3	51.3	51.3	B
<i>Non-Represented Employee Group</i>	4.0	4.0	4.0	E
<i>Supervisor/Professional Employee Group</i>	9.0	9.0	9.0	S
<i>Temporary Labor Employee Group</i>	22.2	22.1	22.1	T

Library and Museum

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
LIBRARY				
Cataloging Technician - GF	1.0	1.0	1.0	B
Cataloging Technician - GF PT	0.5	0.5	0.5	B
Library Assistant 1, 2 - GF	2.0	2.0	2.0	B
Library Clerk 2	3.0	3.0	3.0	B
Library Clerk - PT	6.2	6.2	6.2	B
Library Coordinator	1.0	1.0	1.0	B
Library Specialist 1	1.0	1.0	1.0	B
Library Specialist 2 - PT	1.0	1.0	1.0	B
Library Specialist 2	2.0	2.0	2.0	B
Library Specialist 3	1.0	1.0	1.0	B
Security Info Attendant - PT	1.5	1.5	1.5	B
Administrative Assistant	1.0	1.0	1.0	E
Library Communications/Programming Mgr	1.0	1.0	1.0	E
Library Director	1.0	1.0	1.0	E
Librarian 1 - PT	0.5	0.5	0.5	L
Librarian 2	4.0	4.0	4.0	L
Librarian 3	3.0	3.0	3.0	L
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	31.7	31.7	31.7	
Temporary Labor	13.9	13.9	13.9	T
TOTAL LIBRARY	45.6	45.6	45.6	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	20.2	20.2	20.2	<i>B</i>
<i>Non-Represented Employee Group</i>	3.0	3.0	3.0	<i>E</i>
<i>Professional Librarians Employee Group</i>	7.5	7.5	7.5	<i>L</i>
<i>Supervisor/Professional Employee Group</i>	1.0	1.0	1.0	<i>S</i>
<i>Temporary Labor Employee Group</i>	13.9	13.9	13.9	<i>T</i>

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
MUSEUM				
Assist. Ed/Public Programs Coordinator	2.0	2.0	2.0	B
Exhibits Assistant	1.0	1.0	1.0	B
Museum Technician	1.0	1.0	1.0	B
Office Assistant 3	1.0	1.0	1.0	B
Security Information Attendants - PT	2.2	2.2	2.2	B
Museum Director	1.0	1.0	1.0	E
Exhibits Designer	1.0	1.0	1.0	S
Museum Curator	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S
Subtotal Regular Employees	11.2	11.2	11.2	
Temporary Labor	2.7	1.8	1.8	T
TOTAL MUSEUM	13.9	13.0	13.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	7.2	7.2	7.2	<i>B</i>
<i>Non-Represented Employee Group</i>	1.0	1.0	1.0	<i>E</i>
<i>Supervisor/Professional Employee Group</i>	3.0	3.0	3.0	<i>S</i>
<i>Temporary Labor Employee Group</i>	2.7	1.8	1.8	<i>T</i>

Budgeted Positions

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
HUMAN RESOURCES DEPARTMENT				
Human Resources:				
Financial Technician	2.0	2.0	2.0	E
Human Resources Analyst	3.0	3.0	3.0	E
Human Resources Analyst, Senior	2.0	2.0	2.0	E
Human Resources Assistant	0.0	0.5	0.5	E
Human Resources Generalist	1.0	2.0	2.0	E
Office Technician	0.0	0.5	0.5	E
Payroll Lead	1.0	1.0	1.0	E
Program Manager 2	2.0	2.0	2.0	E
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E
Subtotal Regular Employees	12.0	14.0	14.0	
Temporary Labor	0.7	0.5	0.5	T
TOTAL HUMAN RESOURCES DEPT.	12.7	14.5	14.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Represented Employee Group</i>	<i>12.0</i>	<i>14.0</i>	<i>14.0</i>	<i>E</i>
<i>Temporary Labor Employee Group</i>	<i>0.7</i>	<i>0.5</i>	<i>0.5</i>	<i>T</i>

Information Technology Services Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
INFORMATION TECHNOLOGY SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	B
Network Technician 2	1.0	1.0	1.0	B
Office Assistant 2	0.6	0.6	0.6	B
Tech. Support & Applications Spec.	1.0	1.0	1.0	B
Tech. Support & Training Spec.	5.0	4.6	4.6	B
Television Production Assistant	1.0	1.0	1.0	B
Applications Manager	1.0	1.0	1.0	B
Information Tech. Serv. Director	1.0	1.0	1.0	E
GIS Analyst Senior	2.0	2.0	2.0	S
Network Administrator	1.0	1.0	1.0	S
Program Coordinator	1.0	1.0	1.0	S
Program Manager 2	1.0	1.0	1.0	S
Systems Analyst 2	<u>8.0</u>	<u>9.0</u>	<u>9.0</u>	S
TOTAL INFO TECH SERVICES DEPT.	24.6	25.2	25.2	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	<i>9.6</i>	<i>9.2</i>	<i>9.2</i>	<i>B</i>
<i>Non-Represented Employee Group</i>	<i>2.0</i>	<i>2.0</i>	<i>2.0</i>	<i>E</i>
<i>Supervisor/Professional Employee Group</i>	<i>13.0</i>	<i>14.0</i>	<i>14.0</i>	<i>S</i>

Finance Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
FINANCE DEPARTMENT				
Accounting Assistant 1	1.0	1.0	1.0	B
Accounting Assistant 2	2.0	2.0	2.0	B
Accounting Technician	4.0	4.0	4.0	B
Office Assistant 2	2.0	2.0	2.0	B
Records Management Coordinator	1.0	1.0	1.0	B
Secretary 3	1.0	1.0	1.0	B
Administrative Assistant	1.0	1.0	1.0	E
Budget Analyst	2.0	1.0	1.0	E
Finance Director	1.0	1.0	1.0	E
Program Manager 2	2.0	3.0	3.0	E
Accountant 1, 2	3.0	3.0	3.0	S
Program Coordinator	1.0	1.0	1.0	S
TOTAL FINANCE DEPARTMENT	21.0	21.0	21.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Uniformed Employee Group</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>	<i>B</i>
<i>Non-Represented Employee Group</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>E</i>
<i>Supervisor/Professional Employee Group</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>S</i>

Legal Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
LEGAL DEPARTMENT				
Assistant City Attorney	2.0	2.0	2.0	E
Assistant City Attorney, Senior	4.8	4.8	4.8	E
City Attorney	1.0	1.0	1.0	E
Deputy City Attorney	1.0	1.0	1.0	E
Legal Administrative Assistant	0.7	0.7	0.7	E
Legal Assistant	1.0	1.0	1.0	E
Legal Program Technician	1.0	1.0	1.0	E
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E
Subtotal Regular Employees	12.5	12.5	12.5	
Temporary Labor	0.3	0.4	0.4	T
TOTAL LEGAL	12.8	12.9	12.9	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Represented Employee Group</i>	<i>12.5</i>	<i>12.5</i>	<i>12.5</i>	<i>E</i>
<i>Temporary Labor Employee Group</i>	<i>0.3</i>	<i>0.4</i>	<i>0.4</i>	<i>T</i>

Budgeted Positions

Executive Department - Mayor's Office

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
EXECUTIVE DEPARTMENT				
Communications Director	1.0	1.0	1.0	E
Deputy Administrator	1.0	1.0	1.0	E
Executive Assistant	2.0	2.0	2.0	E
Office Assistant	1.0	1.0	1.0	E
Mayor	1.0	1.0	1.0	O
TOTAL EXECUTIVE	6.0	6.0	6.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Mayor</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>O</i>
<i>Non-Represented Employee Group</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>E</i>

Legislative Department - Council Office

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
LEGISLATIVE				
Council Members	7.0	7.0	7.0	O
Program Technician	1.0	1.0	1.0	E
Senior Legislative Policy Analyst	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E
Subtotal Regular Employees	9.0	9.0	9.0	
Temporary Labor	0.2	0.2	0.2	T
TOTAL LEGISLATIVE	9.2	9.2	9.2	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Council Members</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>O</i>
<i>Non-Represented Employee Group</i>	<i>2.0</i>	<i>2.0</i>	<i>2.0</i>	<i>E</i>
<i>Temporary Labor Employee Group</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>T</i>

Budgeted Positions - Public Works

Public Works Department

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
PUBLIC WORKS				
P.W. Administration:				
Accounting Assistant 2	1.0	1.0	1.0	B
Accounting Technician	2.5	2.5	2.5	B
Administrative Secretary	1.0	1.0	1.0	B
Contract Specialist (estimate)	1.0	0.0	0.0	B
Office Assistant 2	2.0	2.0	2.0	B
Office Assistant 3	1.0	1.0	1.0	B
Safety Specialist	1.0	1.0	1.0	B
Assistant Director	1.0	1.0	1.0	E
Director of Public Works	1.0	1.0	1.0	E
Program Coordinator	2.0	2.0	2.0	S
Program Manager 1	1.0	1.0	1.0	S
Program Specialist	0.5	1.0	1.0	S
Support and Services Supervisor	1.0	1.0	1.0	S
Systems Analyst 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	17.0	16.5	16.5	
Temporary Labor	<u>0.2</u>	<u>0.0</u>	<u>0.0</u>	T
Total:	17.2	16.5	16.5	
Natural Resources:				
Administrative Secretary	0.7	1.0	1.0	B
Aquatic Invasive Species Prevention Prog Staff	2.1	3.1	3.1	B
Ed Programs/Activities Coordinator - PT	1.0	2.8	2.8	B
Engineering Technician	3.0	3.0	3.0	B
Laboratory Technician	0.0	0.4	0.4	B
Senior Surface Water Technician	1.0	0.0	0.0	B
Source Control Technician - PT	1.0	1.0	1.0	B
Assistant Director/Natural Resources	1.0	1.0	1.0	E
Program Manager 2	1.8	1.8	1.8	E
Program Coordinator	2.0	3.0	3.0	S
Program Manager 1	1.0	1.0	1.0	S
Program Specialist	0.5	0.0	0.0	S
Project Engineer	1.0	1.0	1.0	S
Program Coordinator - PT	<u>1.3</u>	<u>0.6</u>	<u>0.6</u>	S
Subtotal Regular Employees	17.4	19.7	19.7	
Temporary Labor	<u>7.9</u>	<u>5.7</u>	<u>5.7</u>	T
Total:	25.3	25.4	25.4	
Watershed Acquisition and Management				
Skilled Worker 2	1.0	1.0	1.0	B
Program Manager 2	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	E
Total:	1.2	1.2	1.2	

Budgeted Positions

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
PUBLIC WORKS (continued)				
Treatment Plants:				
Incinerator Operator 1	2.0	2.0	2.0	B
Lab Technician	4.0	3.7	3.7	B
Maintenance Specialist	3.0	3.0	3.0	B
Maintenance Technician	7.0	7.0	7.0	B
Maintenance Worker 3	2.0	2.0	2.0	B
Plant Operator In Training	4.0	4.0	4.0	B
Plant Operator 1 & 2	10.0	10.0	10.0	B
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	B
Utility Worker 1 & 2, Skilled Worker 1	2.0	2.0	2.0	B
Department Manager 2	1.0	1.0	1.0	E
Program Manager 1	4.0	4.0	4.0	S
Water Quality Specialist	<u>2.0</u>	<u>1.8</u>	<u>1.8</u>	S
Subtotal Regular Employees	42.0	41.5	41.5	
Temporary Labor	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	T
Total:	46.4	45.9	45.9	
Utilities:				
Office Assistant 3	1.0	1.0	1.0	B
Utility Locator	1.0	1.0	1.0	B
Utility Worker 1, 2	4.0	6.0	6.0	B
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	B
Water Distribution Specialist 2, 3, 4, 5	14.0	12.0	12.0	B
Department Manager 2	0.4	0.4	0.4	E
Division Supervisor	3.0	3.0	3.0	S
Utility Operations Engineer	<u>1.0</u>	<u>0.8</u>	<u>0.8</u>	S
Subtotal Regular Employees	33.4	33.2	33.2	
Temporary Labor	<u>2.7</u>	<u>2.5</u>	<u>2.5</u>	T
Total:	36.1	35.7	35.7	
Maintenance:				
Utility Worker 1, 2; Skilled Worker 1, 2	22.0	22.0	22.0	B
Department Manager 2	0.6	0.6	0.6	E
Division Supervisor	2.0	2.0	2.0	S
Utility Operations Engineer	<u>0.0</u>	<u>0.2</u>	<u>0.2</u>	S
Subtotal Regular Employees	24.6	24.8	24.8	
Temporary Labor	<u>2.8</u>	<u>4.0</u>	<u>4.0</u>	T
Total:	27.4	28.8	28.8	
Purchasing & Materials Management:				
Buyer	2.0	2.0	2.0	B
Contract Accounting Specialist	0.0	1.0	1.0	B
Lead Buyer	1.0	1.0	1.0	B
Warehouse Worker	4.0	4.0	4.0	B
Division Supervisor	1.0	1.0	1.0	S
Program Manager 2	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	9.0	10.0	10.0	
Temporary Labor	<u>0.6</u>	<u>0.0</u>	<u>0.0</u>	T
Total:	9.6	10.0	10.0	

Budgeted Positions

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
PUBLIC WORKS (continued)				
Supervision & Technology:				
GIS Technician, Senior	3.0	3.0	3.0	B
Operations Data Assistant	1.0	1.0	1.0	B
Senior Surface Water Technician	0.0	1.0	1.0	B
Service Representative 1, 2	3.0	3.0	3.0	B
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	8.0	9.0	9.0	
Temporary Labor	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>	T
Total:	8.5	9.0	9.0	
Fleet Administration:				
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	B
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B
Service Writer	1.0	1.0	1.0	B
Department Manager 2	0.2	0.2	0.2	E
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	9.2	9.2	9.2	
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T
Total:	9.7	9.7	9.7	
Facilities:				
Aquatics Facility Technician	1.0	1.0	1.0	B
Custodial Maint. Worker 1	14.0	14.0	14.0	B
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	B
Custodial Maint. Worker 2	1.0	1.0	1.0	B
Maintenance Worker 3	5.0	5.0	5.0	B
Department Manager 2	0.2	0.2	0.2	E
Division Supervisor	1.0	1.0	1.0	S
Program Coordinator	0.5	0.0	0.0	S
Program Manager 2	1.0	1.0	1.0	S
Project Manager	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Total:	25.2	24.7	24.7	
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T
Total:	26.2	25.7	25.7	

Budgeted Positions

DEPARTMENT/DIVISION	REVISED 2016	PRELIMINARY		Employee Group
		2017	2018	
PUBLIC WORKS (continued)				
Engineering:				
Associate Engineering Technician	1.0	1.0	1.0	B
Engineering Assistant	1.0	1.0	1.0	B
Engineering Technician	2.0	2.0	2.0	B
Project Records Coordinator	1.0	1.0	1.0	B
Property Acquisition Specialist	1.0	1.0	1.0	B
Senior Construction Inspector	4.0	4.0	4.0	B
Senior Construction Inspector - PT	0.8	0.8	0.8	B
Senior Permits Reviewer	3.0	3.0	3.0	B
Senior Surveyor	1.0	1.0	1.0	B
Assistant Director	1.0	1.0	1.0	E
Department Manager 2	1.0	1.0	1.0	E
Program Coordinator	1.0	1.0	1.0	S
Program Manager 1	2.0	2.0	2.0	S
Program Specialist	1.0	1.0	1.0	S
Project Engineer	5.0	6.0	6.0	S
Project Engineer - LT	1.0	0.0	0.0	S
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	27.8	27.8	27.8	
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T
Total:	28.8	28.8	28.8	
Transportation:				
Associate Engineering Technician	1.0	1.0	1.0	B
Electronics Tech, Electronics Spec	5.0	5.0	5.0	B
Parking Controls Technician 1	2.0	0.0	0.0	B
Parking Controls Technician 2	1.0	0.0	0.0	B
Signal Systems Specialist	1.0	1.0	1.0	B
Skilled Worker 2	2.0	2.0	2.0	B
Utility Worker 1, Utility Worker 2	0.0	3.0	3.0	B
Utility 2, Skilled Worker 1	3.0	3.0	3.0	B
Department Manager 2	0.6	0.6	0.6	E
Planner 2	1.0	1.0	1.0	S
Program Manager 2	1.0	1.0	1.0	S
Traffic Operations Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S
Subtotal Regular Employees	18.6	18.6	18.6	
Temporary Labor	<u>2.5</u>	<u>3.3</u>	<u>3.3</u>	T
Total:	21.1	21.9	21.9	
TOTAL PUBLIC WORKS	257.5	258.6	258.6	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Uniformed Employee Group</i>	178.6	181.8	181.8	B
<i>Non-Represented Employee Group</i>	10.0	10.0	10.0	E
<i>Supervisor/Professional Employee Group</i>	44.8	44.4	44.4	S
<i>Temporary Labor Employee Group</i>	24.1	22.4	22.4	T