

WHAT-COMM/PROSPECT (Summary Page)	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022
BEGINNING RESERVE BALANCE	4,008,833	2,754,288	2,172,076	2,363,303	1,749,042	1,464,497	1,187,795
911 Tax	1,957,700	2,028,636	2,208,980	2,069,668	2,141,001	2,000,000	2,000,000
City of Bellingham (Fire and Law)	1,179,359	1,213,688	1,257,383	1,122,183	1,365,413	1,413,490	
Whatcom County (Fire/Medic/Law)	1,849,700	1,945,773	2,343,509	2,509,593	2,643,264	2,962,368	
City of Lynden (Fire and Law)	21,834	26,140	54,194	111,392	167,929	185,694	
City of Blaine	-	-	11,777	50,504	98,517	96,994	
City of Everson	36,273	38,026	46,317	47,455	54,968	52,021	
City of Ferndale	130,689	129,776	146,698	152,328	171,927	166,824	
Lummi Law & Order	86,741	90,362	108,336	106,412	111,992	112,637	
Nooksack Tribal Law	31,356	29,495	31,485	26,465	30,866	34,262	
City of Sumas	-	-	-	4,338	33,926	28,775	
WWU MDT License/Maintenance			5,280	880	880	880	880
Sumas MDT License/Maintenance				5,280			
Subtotal USER FEES	3,335,952	3,473,260	4,004,979	4,136,830	4,679,682	5,053,945	5,664,959
MISCELLANEOUS REVENUE	14,790	22,595	54,796	82,909	19,221	18,832	18,832
State 911 Funds	46,876	115,315	482,451	51,047	46,385	49,169	43,277
INTERFUND LOAN	-	-	-	-	-	1,465,993	-
TOTAL REVENUE	5,355,318	5,639,806	6,751,206	6,340,454	6,886,289	8,587,939	7,727,948
SALARIES AND WAGES	3,193,156	3,271,026	3,586,924	3,938,671	4,079,418	4,008,855	4,590,760
PERSONNEL BENEFITS	1,314,525	1,337,382	1,511,343	1,768,943	1,860,437	1,772,495	1,855,487
SUPPLIES	133,362	69,458	296,158	178,383	203,408	235,279	235,279
OTHER SERVICES AND CHARGES	1,135,827	1,344,521	858,864	1,030,225	1,040,322	1,075,515	1,101,023
CAPITAL OUTLAYS	616,445	407,476	131,266	-	-	1,465,993	-
DEBT SERVICE PRINCIPAL	-	-	-	-	-	282,977	282,937
DEBT SERVICE INTEREST/COSTS	-	-	-	-	-	23,526	23,526
TOTAL EXPENDITURE	6,393,315	6,429,863	6,384,555	6,916,222	7,183,585	8,864,641	8,089,012
Net Surplus/(Deficit)	(1,037,997)	(790,057)	366,651	(575,768)	(297,296)	(276,702)	(361,064)
ESTIMATED ENDING RESERVE BALANCE	2,970,836	1,964,231	2,538,727	1,787,535	1,451,746	1,187,795	826,731

WHAT-COMM/PROSPECT (Detail)	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022
BEGINNING RESERVE BALANCE	4,008,833	2,754,288	2,172,076	2,363,303	1,749,042	1,464,497	1,187,795
33728-00 911 Tax Revenue Pass Thru	1,957,838	2,026,999	2,206,167	2,066,197	2,138,458	2,000,000	2,000,000
INTERGOVERNMENTAL REVENUE	1,957,838	2,026,999	2,206,167	2,066,197	2,138,458	2,000,000	2,000,000
Data, WP, Print, IT Svcs	56	167	288	165	27	-	-
Law Enforcement Services	477	947	1,443	1,766	1,053	300	300
Dispatch Services	3,382,828	3,588,575	4,487,429	4,187,877	4,726,067	5,103,114	5,709,116
CHARGES FOR GOODS AND SERVICES	3,383,361	3,589,689	4,489,160	4,189,808	4,727,147	5,103,414	5,709,416
36110 Investment Interest	13,827	21,400	53,075	27,832	18,141	15,532	15,532
Other Interest	292	1,637	2,813	6,778	2,543	3,000	3,000
36910-00 Sale of Scrap and Junk	-	81	4	206	-	-	-
36991-00 Misc Revenue-Operating	-	-	(13)	49,633	-	-	-
MISCELLANEOUS REVENUE	14,119	23,118	55,879	84,449	20,684	18,532	18,532
38110-00 Interfund Loan Received	-	-	-	-	-	1,465,993	-
NON REVENUES	-	-	-	-	-	1,465,993	-
TOTAL REVENUE	5,355,318	5,639,806	6,751,206	6,340,454	6,886,289	8,587,939	7,727,948
51101 Salaries and Wages	2,430,068	2,436,272	2,701,300	2,911,757	3,130,218	3,723,415	4,310,320
51103 Comp Time (Actuals Only)	132,711	111,125	98,163	89,766	118,170	-	-
51104 Vacation Accrual (Actuals Only)	213,673	213,507	233,228	246,494	267,235	-	-
51195 Salaries/Wages - Budget Use Only	-	-	-	-	-	5,000	-
51201 Overtime	416,704	510,122	554,234	690,654	563,794	280,440	280,440
SALARIES AND WAGES	3,193,156	3,271,026	3,586,924	3,938,671	4,079,418	4,008,855	4,590,760
52101 Personnel Benefits	1,314,525	1,337,382	1,511,343	1,768,943	1,860,212	1,772,495	1,855,487
52103 Fire Life Insurance	-	-	-	-	225	-	-
PERSONNEL BENEFITS	1,314,525	1,337,382	1,511,343	1,768,943	1,860,437	1,772,495	1,855,487
53102 Forms, Printing, Binding, Copies	779	1,869	2,381	269	588	-	-
53103 Office Operating Supplies	1,734	1,525	4,679	4,491	2,243	9,642	9,642
53105 Food for Consumption in Bellingham	176	322	70	266	58	1,005	1,005
53107 Drugs, Meds, First Aid	-	-	-	-	9	25	25
53108 Cleaning, Sanitation Supplies	98	62	465	96	2,126	512	512
53109 Lab Supplies	-	-	-	-	1	-	-
53111 Clothing and Accessories	50	39	9,358	2,866	891	849	849
53113 COVID-19	-	-	-	-	106	-	-
53114 Books, Publications, Pamphlets	1,177	2,602	1,770	2,484	1,388	1,340	1,340
53120 Paint and Paint Supplies	-	203	434	119	8	-	-
53123 Electrical, Radio, Electronic Supplies	954	1,963	3,212	2,455	4,299	200	200
53124 Equipment Repair Supplies	-	-	-	-	43	-	-
53127 Computer Software	69,562	11,458	158,558	130,287	165,396	163,350	163,350
53129 Use 3103 for Copy/Print Machine Supplies	2,099	2,530	2,474	-	-	-	-

53199 Misc. Maint & Operating Supplies	2,943	4,411	1,324	689	4,768	11,538	11,538
53206 Gasoline	1,137	1,266	1,184	1,482	907	1,800	1,800
53207 Diesel	-	-	670	-	-	-	-
53501 Small Tools	86	4	243	30	197	50	50
53502 Minor Equipment	4,235	624	821	873	287	450	450
53503 Office Equipment	22	7	-	450	1,041	3,530	3,530
53504 Computer Hardware	38,342	9,178	92,294	12,092	4,022	33,342	33,342
53506 Telecommunication Equipment	2,719	1,907	3,389	3,059	1,827	3,323	3,323
53507 Medical/Rehab Equipment	-	1,104	-	-	-	-	-
53508 Furniture	689	14,565	8,140	11,230	966	4,323	4,323
53555 Theft Sensitive Items	6,561	13,819	4,690	5,145	12,238	-	-
SUPPLIES	133,362	69,458	296,158	178,383	203,408	235,279	235,279
54105 Medical, Dental, Hospital	130	125	355	-	-	-	-
54112 Pre-Employment Tests	1,385	1,530	1,899	2,895	755	2,000	2,000
54114 Advertising and Promotions	-	-	278	410	-	-	-
54123 Interpreter Services	1,048	1,029	976	1,216	1,492	1,100	1,100
54133 Printing, Binding, and Copies	-	-	-	-	-	350	350
54164 Interfund Svc - frm Street Fnd	-	-	-	5,477	-	-	-
54173 Interfund Electrical/Comm Svc - frm Fleet Fnd	38,019	1,241	30,964	-	-	-	-
54181 Interfund Computer Replacement Alloc	16,181	20,263	17,379	30,630	31,235	65,024	69,287
54185 Interfund Purchasing Svc Allocation	7,108	4,758	4,758	4,544	4,544	8,768	8,768
54188 Interfund ICAP - Citywide Cost Alloc	130,966	125,644	125,644	224,843	224,843	273,394	273,394
54199 Other Professional Services	461,078	810,203	48,199	59,111	27,551	36,518	36,518
54201 Telephone	2,820	3,113	3,180	3,105	2,971	2,360	2,360
54281 Interfund Telecom Svc Allocation	17,623	18,782	18,371	22,254	24,036	18,418	22,978
54282 Interfund Mailroom Svc Allocation	1,661	1,645	1,571	1,568	1,535	1,839	1,839
54283 Radio Communication Allocation	-	32,376	32,376	60,232	60,232	62,144	62,144
54299 Other Communications	68	18	-	-	-	-	-
54301 Travel Expense	34,648	41,841	35,914	38,858	4,580	32,086	32,086
54303 Mileage Reimbursement-Personal	3,455	2,634	3,177	4,599	1,041	2,038	2,038
54406 Business and Occupation Tax	-	1	1	1	-	-	-
54503 LT Equipment Rental (Lease)	2,821	4,062	2,739	2,558	3,729	2,412	2,412
54582 IF Facilities Allocation	49,427	82,972	85,461	112,640	117,760	86,960	90,583
54583 IF Fleet Rental Alloc - Replacement	2,302	1,842	1,842	2,303	2,303	3,455	3,455
54584 Interfund Tech Replacement Alloc	21,311	52,015	41,384	11,215	11,185	13,770	13,770
54599 Short Term Misc Rentals	-	-	1,449	1,174	1,288	-	-
54681 Interfund Risk Management Alloc	19,321	18,663	18,663	15,723	15,723	25,363	25,363
54701 Natural Gas Service	996	1,066	976	1,026	1,027	5,000	5,000
54702 Electricity Service	17,780	21,269	20,655	20,537	21,159	23,000	23,000
54703 Water/Sewer/Storm	2,457	2,617	2,334	2,976	3,059	2,894	2,894
54704 Waste Disposal Service	2,344	2,325	3,005	2,648	2,855	2,725	2,725
54800 Repairs and Maintenance - Any	-	-	-	-	2,601	-	-

54801 Repairs and Maint - Building	-	-	10,415	25,551	86,240	-	-
54802 Repairs and Maint - Structures	-	-	98	-	-	-	-
54803 Repairs and Maint - Equipment	5,048	14,246	10,083	5,825	5,678	22,967	22,967
54805 Repairs and Maint - Computer	121,610	-	-	-	34,857	-	-
54806 Computer Software Maintenance	122,884	37,686	286,646	309,871	305,231	344,095	357,157
54881 Interfund Bldg Mnt (QEC) Alloc	2,818	2,818	2,818	2,818	2,818	2,818	2,818
54882 OBSOLETE 2021 - IF Fleet RM Alloc-Replacement	2,797	2,937	2,937	3,992	3,992	-	-
54899 Repairs and Maint - Misc	-	-	728	1,453	-	200	200
54903 Dues and Memberships	1,051	1,304	775	1,790	2,100	1,069	1,069
54906 Laundry and Sanitation	-	-	-	775	720	-	-
54907 Tuition and Training Costs	7,950	15,423	22,734	19,975	3,537	9,349	9,349
54909 Bank Charges and Discount Fees	12	23	36	45	25	-	-
54920 Operating Permit Fees	1,435	-	-	-	1,077	-	-
54993 Prof Licenses and Permits	-	-	30	-	-	-	-
54995 Intergovernmental Services	21,324	6,000	6,250	10,923	15,143	10,800	10,800
54999 Misc Services Not Classified	13,949	12,050	11,764	14,667	11,400	12,600	12,600
OTHER SERVICES AND CHARGES	1,135,827	1,344,521	858,864	1,030,225	1,040,322	1,075,515	1,101,023
56401 Communications Equipment	146,340	-	-	-	-	609,560	-
56404 Office Furniture & Equipment	-	-	131,266	-	-	-	-
56437 Computer Hardware	142,102	-	-	-	-	856,433	-
56438 Computer Software (\$10k min ea)	328,003	407,476	-	-	-	-	-
CAPITAL OUTLAYS	616,445	407,476	131,266	-	-	1,465,993	-
57401 Interfund Loans (Repayment)	-	-	-	-	-	282,977	282,937
DEBT SERVICE PRINCIPAL	-	-	-	-	-	282,977	282,937
58201 Interest on Interfund Debt	-	-	-	-	-	23,526	23,526
DEBT SERVICE INTEREST/COSTS	-	-	-	-	-	23,526	23,526
TOTAL EXPENDITURE	6,393,315	6,429,863	6,384,555	6,916,222	7,183,585	8,864,641	8,089,012
Net Surplus/(Deficit)	(1,037,997)	(790,057)	366,651	(575,768)	(297,296)	(276,702)	(361,064)
ESTIMATED ENDING RESERVE BALANCE	2,970,836	1,964,231	2,538,727	1,787,535	1,451,746	1,187,795	826,731

PROSPECT (Summary)	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022
SALARIES AND WAGES	1,007,803	1,016,310	1,096,797	1,204,222	1,244,832	1,315,876	1,512,674
PERSONNEL BENEFITS	376,139	376,082	427,455	504,647	522,822	508,991	545,259
SUPPLIES	9,979	5,478	55,640	13,834	7,967	16,229	16,229
OTHER SERVICES AND CHARGES	84,877	126,883	115,402	119,678	155,975	245,853	253,268
CAPITAL OUTLAYS	-	-	-	-	-	856,433	-
DEBT SERVICE PRINCIPAL	-	-	-	-	-	165,315	165,315
DEBT SERVICE INTEREST/COSTS	-	-	-	-	-	13,744	13,744
TOTAL EXPENDITURE	1,478,798	1,524,752	1,695,293	1,842,380	1,931,596	3,122,441	2,506,489

WHAT-COMM (Summary)	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022
SALARIES AND WAGES	2,185,354	2,254,716	2,490,127	2,734,449	2,834,586	2,692,979	3,078,087
PERSONNEL BENEFITS	938,386	961,300	1,083,889	1,264,296	1,337,615	1,263,505	1,310,227
SUPPLIES	123,383	63,981	240,518	164,550	195,441	219,050	219,050
OTHER SERVICES AND CHARGES	1,050,950	1,217,638	743,462	910,547	884,347	829,663	847,755
CAPITAL OUTLAYS	616,445	407,476	131,266	-	-	609,560	-
DEBT SERVICE PRINCIPAL	-	-	-	-	-	117,662	117,622
DEBT SERVICE INTEREST/COSTS	-	-	-	-	-	9,782	9,782
TOTAL EXPENDITURE	4,914,518	4,905,111	4,689,262	5,073,842	5,251,989	5,742,200	5,582,523