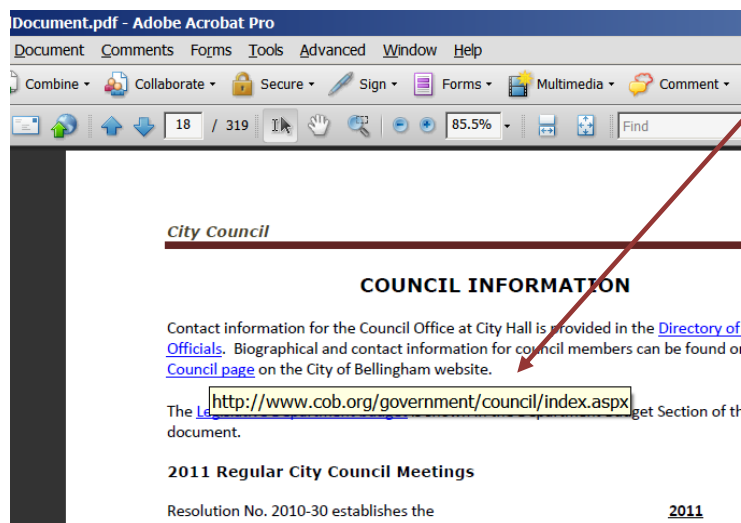


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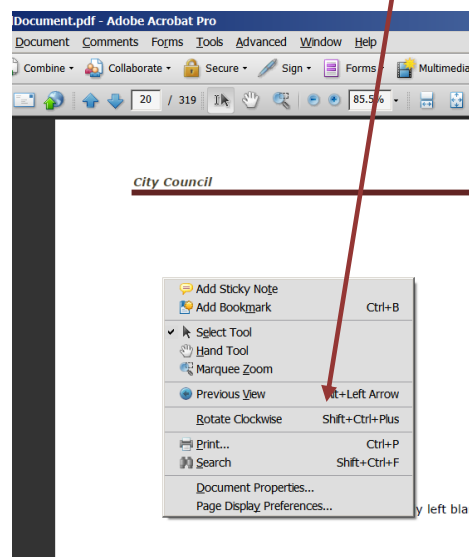
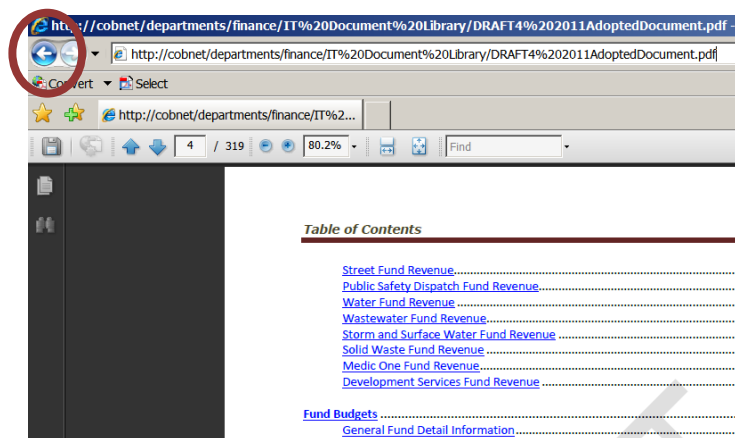
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- **Some are external** – open another web page.



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# ***2014 Adopted Budget***

## *City of Bellingham, Washington*



*Cover (lower) photo "Essence of Bellingham" by Michael Dyrland*

*The annual budget is prepared by Finance Department staff:*

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

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

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**MAYOR'S OFFICE**

Kelli Linville, Mayor  
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: March 3, 2014

RE: Adopted 2014 Budget Revisions

**Overview**

In fall 2012, Bellingham City Council adopted a preliminary 2013-2014 biennial budget, and I was given clear guidance from Council on development of that budget. First, Council adopted a biennial budget goal for a two-year spending plan. Further, Council provided direction to balance our City General Fund budget, having no more than a \$400,000 deficit in 2013 and a zero deficit in 2014. While my proposed 2013 budget achieved these targets, Council chose to modify the proposed budgets and increased the General Fund deficit for 2013. The resulting 2013 deficit of \$1,179,405 grew through further additions throughout the year.

My approach to developing the revised 2014 budget was to acknowledge that the previously adopted 2014 City budget framework was out of alignment with the prioritization work done by Department Heads in 2013. In addition, changes needed to be made to reflect previous Council actions that prioritize funding Public Safety first and making necessary capital investments and improvements ahead of implementing new programs.

During budget discussions with staff, I modified the adopted 2014 budget framework to better reflect the needed and necessary investments in public safety and capital facilities. We have also worked hard to align our General Fund expenses and revenues, while making General Fund investments and retaining reserves above our adopted 12% reserve guideline.

In the work sessions with Council on the 2014 revised budget, several significant changes were made to the budget I proposed. The Council chose to fund the Bellingham Public Development Authority (PDA) using over \$500,000 taken from the Street Fund. I do not support taking important funding away from our streets program for this purpose. I continue to have concerns about continued funding of the PDA, and believe economic development is better served by



## ***Mayor's Budget Message***

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supporting the development of City property in our downtown core. While there has been substantial financial investment in the PDA on behalf of the City without realizing returns, I am hopeful that over the course of the next six months there will be some progress. Council also identified an additional \$200,000 in funding for the City's social services program funding. This funding also came at the expense of the Street Fund, but I recognize the value in making this investment.

I would like to thank the Council, City Department Heads and staff for their efforts in making the adjustments to the 2014 budget framework. Their dedication and commitment is greatly appreciated. I would also like to thank the numerous citizens who contacted our offices with the questions, comments, and suggestions for the creation and implementation of our budget.

### **2014 Highlights**

The 2014 Budget highlights:

- Balances the City's General Fund revenues and expenses
- Adds police officers and other public safety personnel
- Activates a key downtown City building with professional staff
- Invests General Fund reserves in capital facilities and technology
- Funds waterfront environmental cleanup activities
- Provides funding to implement recommendations from Community Solution Workgroups on community-wide issues, such as housing, public health and safety, and economic development

### **Conclusion**

Previous legislative action, the Council's Legacies and Strategic Commitments, Adopted Financial Guidelines, and recommendations of the Capital Facilities Task Force continue to be guiding principles for my administration. These are reflected in the adopted 2014 budget revisions. I look forward to our work together in 2014 and beyond.

Sincerely,



Mayor Kelli Linville

## **CITY OF BELLINGHAM LEGACIES AND STRATEGIC COMMITMENTS**

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

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

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

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

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

### **More information**

For more information about the project, visit the [project web page](#) or contact the Mayor’s Office at 778-8100 or email [mayorsoffice@cob.org](mailto:mayorsoffice@cob.org).

## **City of Bellingham *Legacies* and ➤Strategic Commitments**

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

### ***Clean, Safe Drinking Water***

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

### ***Healthy Environment***

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

### ***Vibrant Sustainable Economy***

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

### ***Sense of Place***

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

### ***Safe and Prepared Community***

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

### ***Mobility & Connectivity Options***

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

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

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

***Access to Quality of Life Amenities***

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

***Quality, Responsive City Services***

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

***Equity & Social Justice***

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

**More information**

For more information about the project, visit the [project web page](#) or contact the Mayor's Office at 778-8100 or email [mayorsoffice@cob.org](mailto:mayorsoffice@cob.org).

## **General Financial Management Guidelines Summary**

### **I. Purpose and Background:**

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

### **II. Financial Philosophy**

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

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

### **III. Financial Management Priorities**

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

- |             |  |
|-------------|--|
| Tier One    | To ensure public safety.<br>To provide financial means to meet all legal and mandated obligations.   |
| Tier Two    | To provide the resources to cover the cost for general city governance.<br>To maintain the existing primary infrastructure of the city.<br>To provide for the operating costs of city owned or operated amenities and programs.<br>To provide for the replacement of city owned real assets and equipment. |
| Tier Three: | To provide for investment in new assets and/or amenities, and programs to advance policy goals.  |

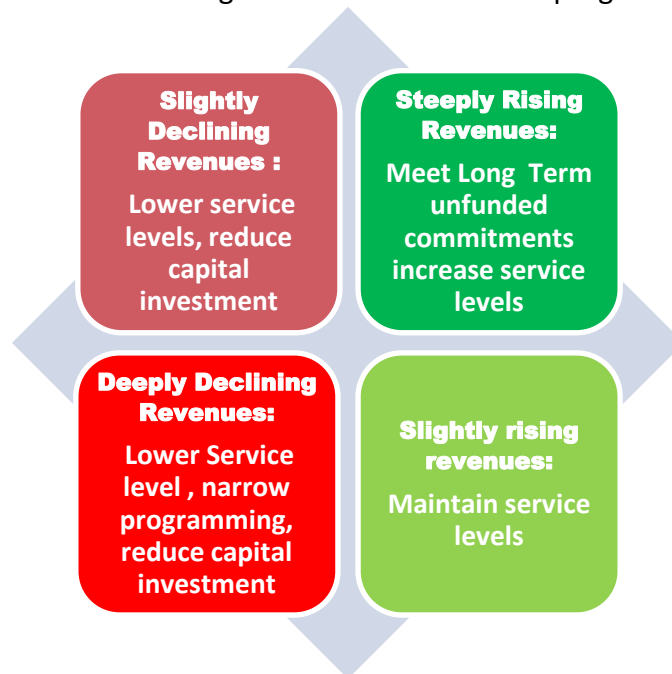
#### **IV. Breadth of application**

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

Following are the Budget and Financial Guidelines as currently revised:

##### **City Management Guidelines**

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



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

The Complete Financial Guidelines is available at:

<http://www.cob.org/documents/finance/publications/2010-financial-management-guidelines.pdf>

## **CAPITAL FACILITIES TASK FORCE REPORT**

### **Executive Summary**

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

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

### **Guiding Principles**

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

#### ***1. Make fully-informed decisions***

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

#### ***2. Be prudent***

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

#### ***3. Pursue alternatives***

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

#### ***4. Protect basic assets and services***

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

#### ***5. Where and how we build matters***

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

### **Guiding Principles**

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



### **Debt Capacity Modeling**

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

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

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

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

### **Priority Capital Projects**

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

## ***Legacies and Guidelines***

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

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

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

### **Published November 2010**

*The Capital Facilities Task Force full report, as well as meeting minutes and other materials, can be found on the City of Bellingham website at:*

<http://www.cob.org/government/public/boards-commissions/capital-facilities.aspx>

## **ELECTED OFFICIALS**

### **MAYOR**

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Email.....mayorsoffice@cob.org

### **MUNICIPAL COURT JUDGE**

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

### **CITY COUNCIL 2014**

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Email.....ccmail@cob.org

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Gene Knutson.....2<sup>nd</sup> Ward

Cathy Lehman .....3<sup>rd</sup> Ward

Pinky Vargas .....4<sup>th</sup> Ward

Terry Bornemann .....5<sup>th</sup> Ward

Michael Lilliquist .....6<sup>th</sup> Ward

Roxanne Murphy.....At-Large

Visit the City's website at [www.cob.org](http://www.cob.org)

## **COUNCIL INFORMATION**

Biographical and contact information for council members can be found on the [Council page](#) on the City of Bellingham website.

The [Legislative Department budget](#) is shown in the Department Budget Section of this document.

### **2014 Regular City Council Meetings**

Resolution No. 2013-20 establishes the dates and times of regular meetings of the Bellingham City Council for 2014. The time for holding regular meetings of the City Council has been fixed at 7:00 p.m. on each of the days listed in the table at right.

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

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

	<u><b>2014</b></u>
<b>January</b>	<b>13, 27</b>
<b>February</b>	<b>10, 24</b>
<b>March</b>	<b>10, 24</b>
<b>April</b>	<b>7, 21</b>
<b>May</b>	<b>5, 19</b>
<b>June</b>	<b>9, 23</b>
<b>July</b>	<b>7, 21</b>
<b>August</b>	<b>4, 11</b>
<b>September</b>	<b>8, 22</b>
<b>October</b>	<b>13, 27</b>
<b>November</b>	<b>10, 24</b>
<b>December</b>	<b>8, 15</b>

### **Council Standing Committee and Ex-Officio Council Assignments 2014**

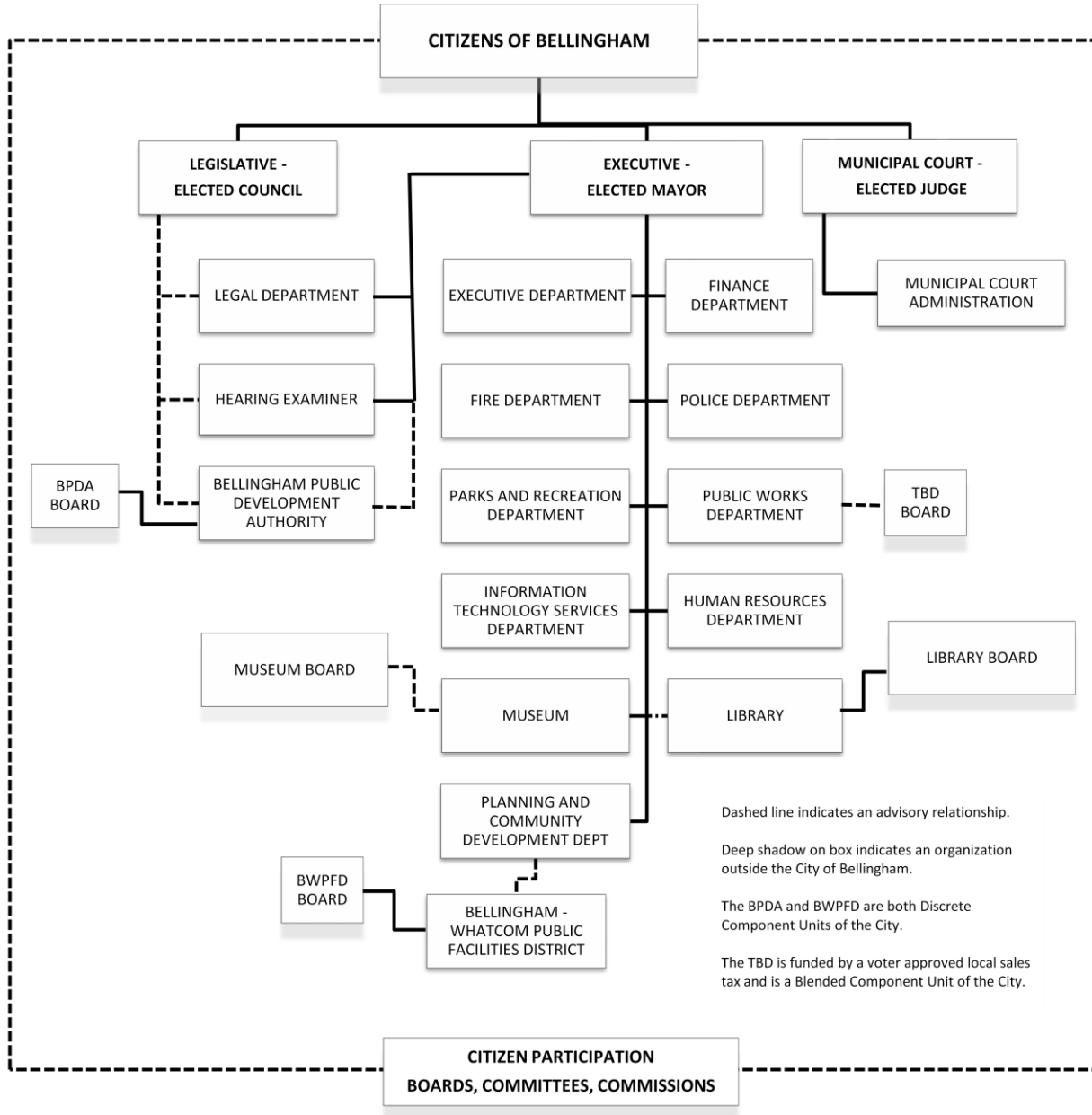
Council President .....Cathy Lehman  
Council President Pro Tempore .....Terry Bornemann  
Mayor Pro Tempore.....Gene Knutson

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

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

<b><u>City Council Standing Committees - 2014</u></b>	<b>Weiss</b>	<b>Knutson</b>	<b>Lehman</b>	<b>Vargas</b>	<b>Bornemann</b>	<b>Lillquist</b>	<b>Murphy</b>
X – C indicates Committee Chair							
Finance and Personnel		X			X	X – C	
Lake Whatcom Reservoir & Natural Resources				X – C	X		X
Parks and Recreation	X			X			X – C
Planning & Community Development	X – C	X					X
Public Works / Transportation / Public Safety	X				X – C	X	
Community and Economic Development		X – C		X		X	
<b><u>Ad Hoc Working Groups - 2014</u></b>							
Lake Whatcom Policy Working Group				X			Alt
PEG TV Working Group	X	X					
Parking Solutions	X				X		
Energy Working Group				X		X	
<b><u>Ex-Officio Council Assignments – 2014</u></b>							
<a href="#">Bellingham International Airport Advisory</a>	X						
Bellingham School District							X
<a href="#">Bellingham / Whatcom County Tourism</a>						X	
<a href="#">Council of Governments</a>						X	X
<a href="#">Downtown Bellingham Partnership</a>						X	
Emergency Medical / Ambulance Advisory					X		
Fire Pension Board						X	
<a href="#">Library Board of Trustees</a>	X						
<a href="#">Marine Resources Committee</a>		X					
<a href="#">Mt. Baker Theatre Board</a>				X			
<a href="#">Museum Foundation</a>					X		
Open Space Committee (Same as Planning Comm.)	X	X					X
<a href="#">Opportunity Council</a>				X			
<a href="#">Parks &amp; Recreation Advisory Board</a> (Same as Parks)	X			X			X
Police Pension Board			X				
<a href="#">Port Marina Advisory Committee</a>					X		
<a href="#">Sister Cities Advisory Board</a>					X		
<a href="#">Sustainable Connections</a>						X	
<a href="#">Tourism Commission</a> Allocation Sub-Committee						X	
WHAT-COMM Communications 911 Admin Board					X		
<a href="#">Whatcom Transportation Authority</a>	X						X

## CITY ORGANIZATION CHART



## **EXECUTIVE STAFF**

**Executive Staff** .....(360) 778-8100  
**Communications Manager**, Janice Keller  
**Community Outreach Coordinator**, Vanessa Blackburn  
**Executive Coordinator**, Brian Heinrich

## **DEPARTMENT HEADS**

**Fire Chief**, Bill Newbold (interim) .....(360) 778-8400  
**Police Chief**, Clifford Cook .....(360) 778-8600  
**Judicial Services Director**, Linda Storck.....(360) 778-8150  
**Parks and Recreation Director**, James King .....(360) 778-7000  
**Library Director**, Pamela Kiesner.....(360) 778-7220  
**Museum Director**, Patricia Leach .....(360) 778-8930  
**Planning and Community Development Director**, Jeff Thomas .....(360) 778-8300  
**Hearing Examiner**, Dawn Sturwold .....(360) 778-8399  
**Human Resources Director**, Lorna Klemanski.....(360) 778-8220  
**Finance Director**, Brian Henshaw (interim).....(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



## **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 operates Medic One to provide countywide emergency medical services under an agreement with Whatcom County.

## **ORGANIZATIONAL STRUCTURE**

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

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

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

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

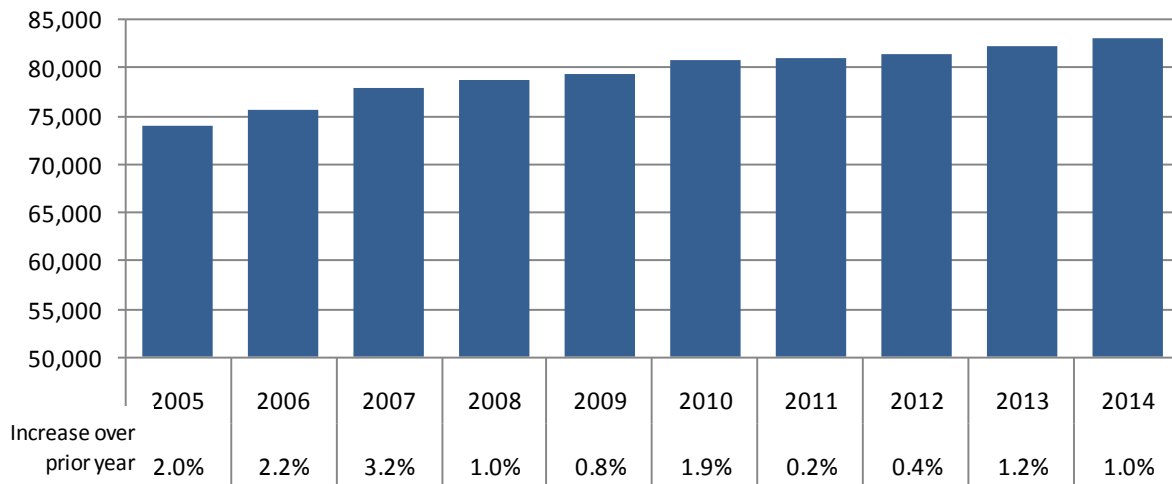
For a complete list of all City of Bellingham and Whatcom County boards and commissions, including current vacancies, go to the [Bellingham Mayor's](#) and [Whatcom County's](#) web pages.

## LOCAL ECONOMIC FACTORS

### Population

Bellingham's population, as of April 2013, was estimated at 81,360 by the [Washington State Office of Financial Management](#). Population figures through 2010 were restated from the prior published OFM estimates after the 2010 census. The 2014 figure is a City budget office estimate.

**City of Bellingham Population**



**Land size:** The City encompasses approximately 28 square miles.

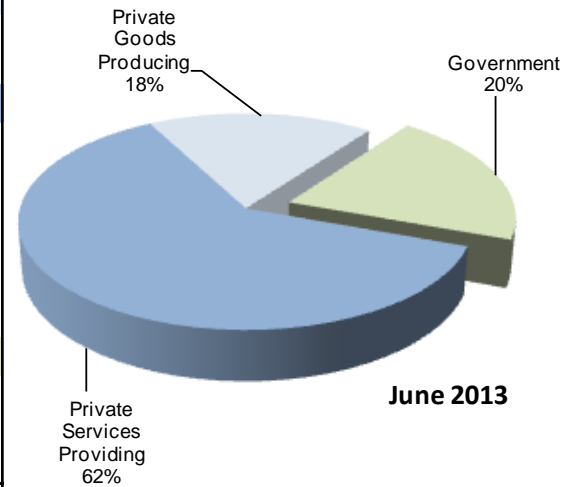
## Employment Base

### Non-Farm Employment

#### Bellingham Metropolitan Statistical Area (Whatcom County)

Not Seasonally Adjusted, # of jobs in Thousand

	Jun-10	Jun-11	Jun-12	Jun-13
<b>PRIVATE GOODS PRODUCING</b>	<b>13.6</b>	<b>14.0</b>	<b>14.8</b>	<b>14.9</b>
MINING, LOGGING AND CONSTRUCTION	5.7	5.6	5.8	5.8
MANUFACTURING	7.9	8.4	9.0	9.1
<b>PRIVATE SERVICES PROVIDING</b>	<b>49.6</b>	<b>50.4</b>	<b>51.1</b>	<b>50.9</b>
TRADE, TRANSPORT, UTILITIES	14.7	15.0	15.5	15.8
Retail Trade (Included in Trade above)	10.0	10.2	10.5	10.9
FINANCIAL ACTIVITIES	2.9	3.0	3.2	3.2
PROFESSIONAL & BUSINESS SERVICES	6.7	6.6	7.0	6.9
LEISURE AND HOSPITALITY	9.6	9.5	9.1	9.3
OTHER SERVICES	15.7	16.3	16.3	15.7
<b>GOVERNMENT</b>	<b>16.9</b>	<b>16.8</b>	<b>16.4</b>	<b>16.8</b>
FEDERAL	1.6	1.4	1.4	1.4
STATE	5.5	5.6	5.3	5.7
LOCAL	9.8	9.8	9.7	9.7
<b>TOTAL NON-FARM</b>	<b>80.1</b>	<b>81.2</b>	<b>82.3</b>	<b>82.6</b>

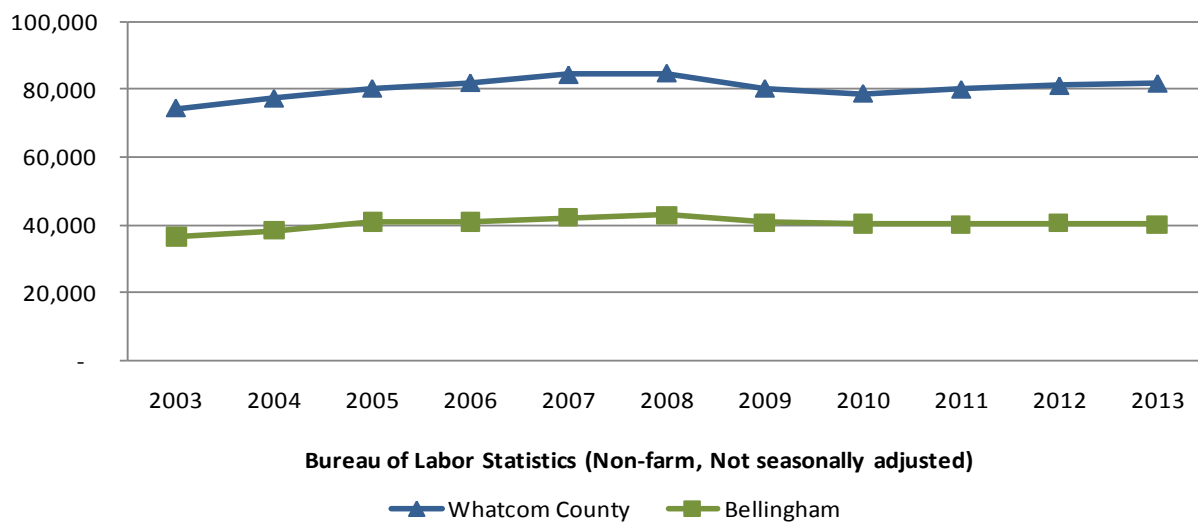


Bureau of Labor and Statistics

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

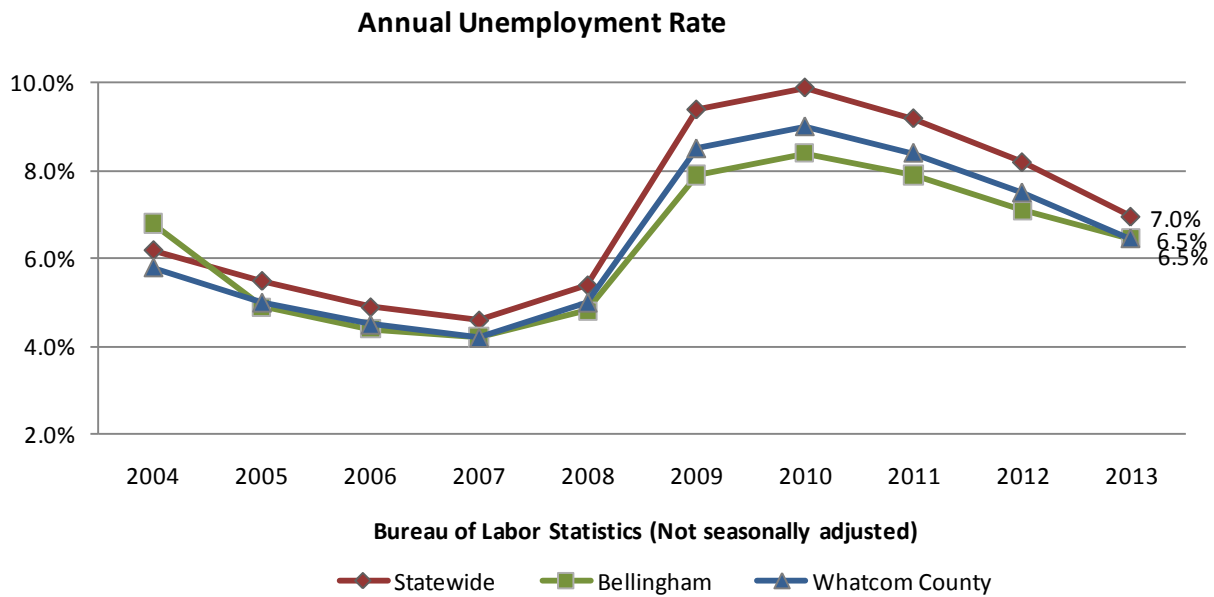
The table above shows data for Whatcom County; Data by industry type is not available for Bellingham alone. Data for all years was modified by BLS since the last published budget.

### Average Annual Number of Jobs in Whatcom County and Bellingham



The graph above is the annual average employment for Whatcom County and for Bellingham. 2013 data is January through December-preliminary, averaged.

**Employment Base (continued)**



2013 data is January through December-preliminary, averaged.

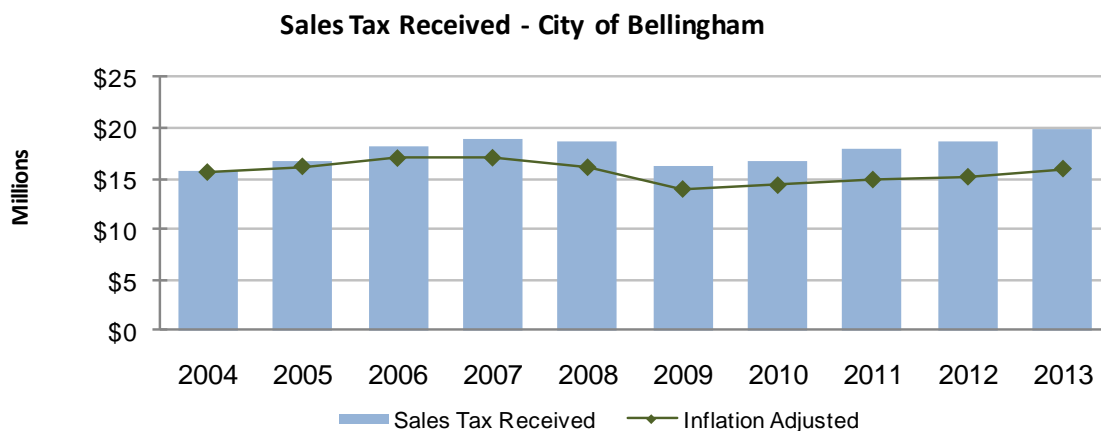
Unemployment data on this page and employment data on the previous page comes from the [US Bureau of Labor Statistics](#).

**Retail Sales Tax Base**

Payer NAICS category	2010	2011	2012	2013	Percent of Total	Change from '12
452 - General Merchandise Stores	2,891,584	3,179,779	3,459,973	3,533,104	17.8%	2.1%
441 - Motor Vehicle and Parts Dealer	1,533,091	1,549,237	1,769,470	1,953,382	9.8%	10.4%
722 - Food Services, Drinking Places	1,635,496	1,738,824	1,824,307	1,904,188	9.6%	4.4%
236 - Construction of Buildings	967,310	1,235,130	1,091,485	1,513,610	7.6%	38.7%
444 - Building Material and Garden	929,817	982,499	1,045,589	1,094,480	5.5%	4.7%
448 - Clothing and Accessories	775,537	878,912	944,157	974,223	4.9%	3.2%
423 - Wholesale Trade, Durable Good	665,171	692,170	801,692	876,107	4.4%	9.3%
238 - Specialty Trade Contractors	723,062	646,199	711,343	738,470	3.7%	3.8%
453 - Miscellaneous Store Retailers	698,929	700,929	705,663	736,609	3.7%	4.4%
445 - Food and Beverage Stores	590,805	606,731	638,089	668,392	3.4%	4.7%
451 - Sporting Goods, Hobby, Books	486,145	489,040	500,840	539,621	2.7%	7.7%
517 - Telecommunications	467,631	426,359	425,993	453,605	2.3%	6.5%
811 - Repair and Maintenance	391,304	402,455	417,306	434,347	2.2%	4.1%
443 - Electronics and Appliances	439,020	468,368	438,349	423,562	2.1%	-3.4%
454 - Nonstore Retailers		301,028	349,653	375,596	1.9%	7.4%
Subtotal top 15 categories	13,194,902	14,297,660	15,123,909	16,219,296	81.7%	
<b>Total all sales tax received</b>	<b>16,715,896</b>	<b>17,828,718</b>	<b>18,620,593</b>	<b>19,845,322</b>	<b>100.0%</b>	<b>6.6%</b>

Ranked according to most recent year.

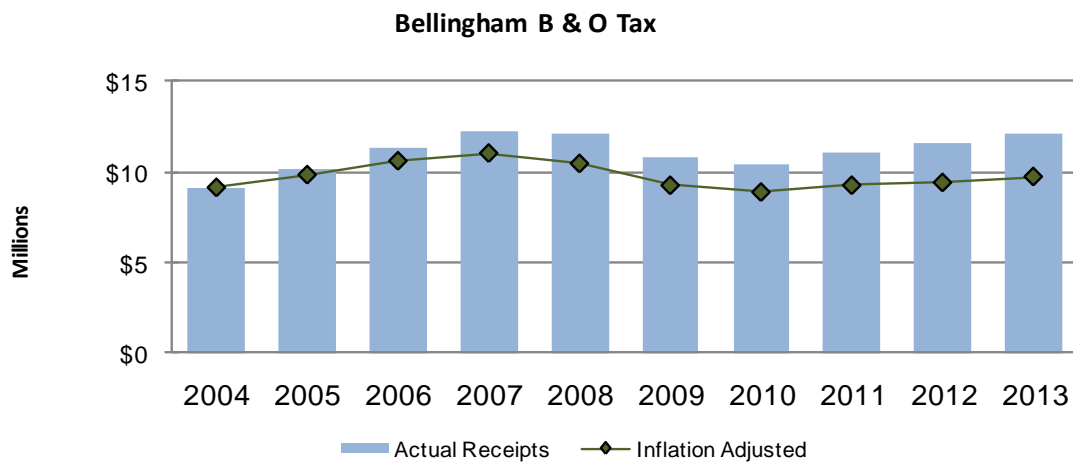
While the sales tax composite rate has increased, the City's portion of the tax has remained constant for many years. The total [sales tax is distributed](#) between multiple agencies. Voters approved a two-tenths percent increase in sales tax in April 2011 to fund the Transportation Benefit District.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



## Business and Occupation Tax Base

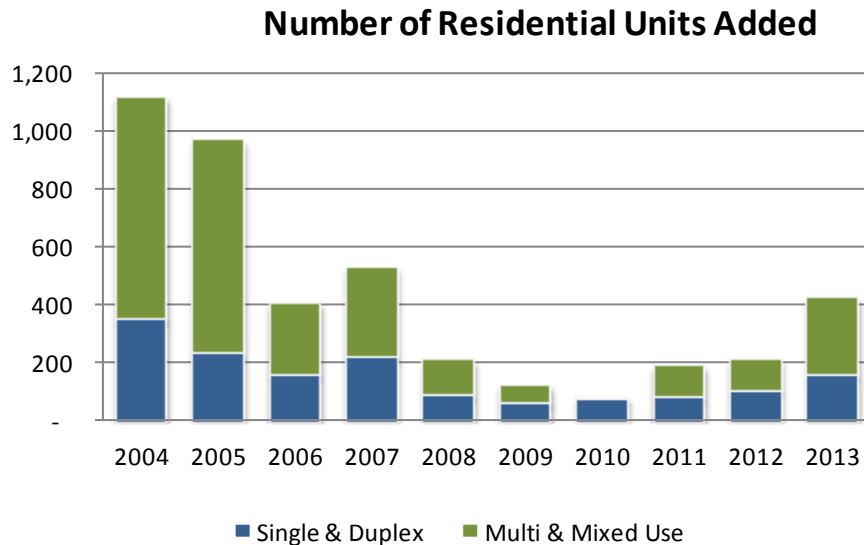
The City's B&O tax rate is 0.44% for services and 0.17% for wholesaling, retailing, manufacturing, and extracting activities.

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

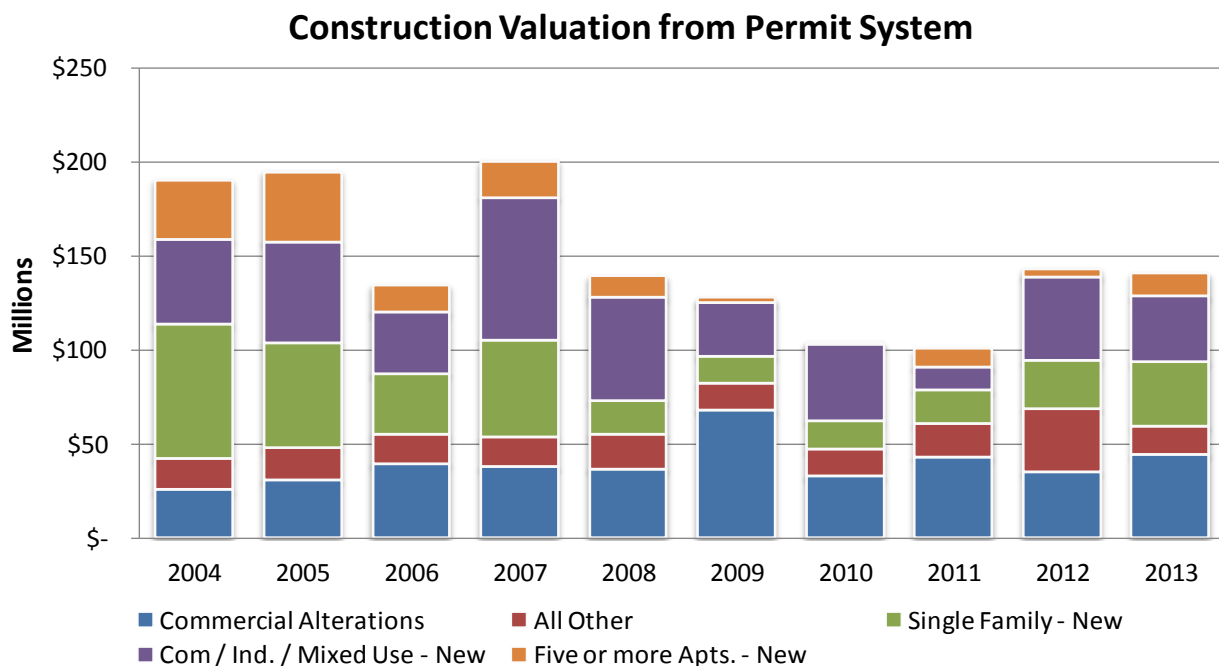


## Construction Activity – Building Permits

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



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

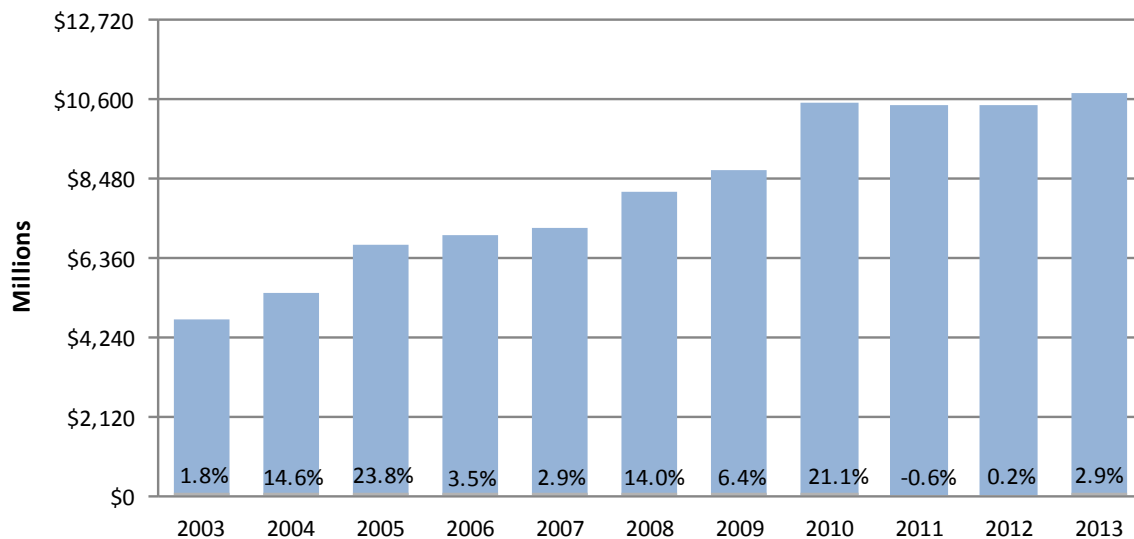




## Property Tax Base

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

### Assessed Valuation - Real Property

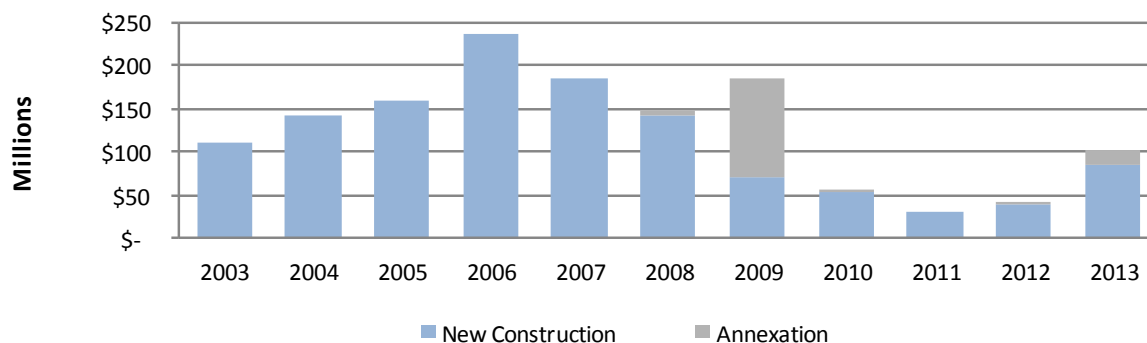


Percentage is Increase Over Prior Year. 2013 is Assessment for 2014.

Valuation shown is 100% before adjustments.

Source: Whatcom County Assessor's Certification of Assessed Valuations memo.

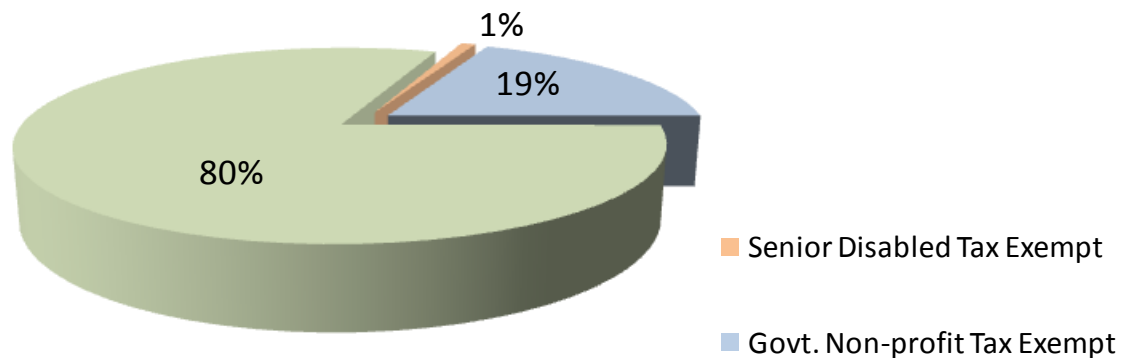
### Assessed Valuation of New Construction and Annexations



**Property Tax Base (continued)**

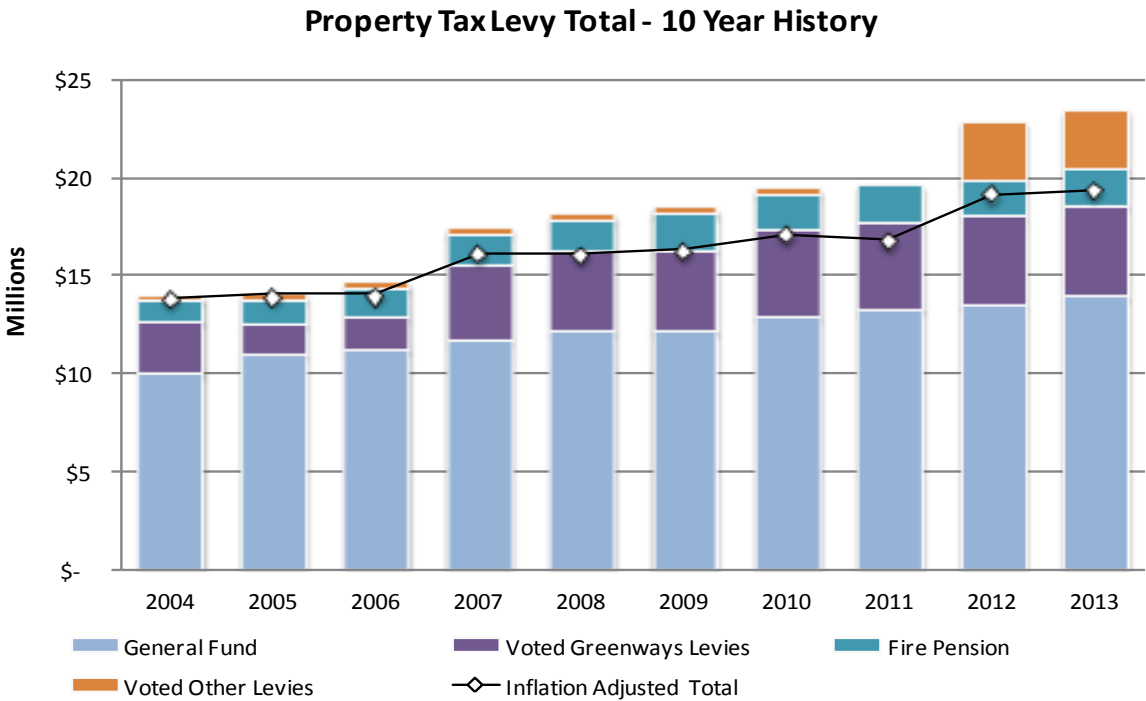
Governments are statutorily exempt from property tax. Non-profit organizations may apply for exemption through the Washington State Department of Revenue and must file annually to keep the exemption. Low income seniors and disabled individuals may receive an exemption for part of their property tax.

This data is from the 2013 assessment for 2014 taxes.



Assessed Values of 24 Largest Valued Taxable Accounts in the City of Bellingham - 2014 Tax Year			
Puget Sound Energy/Elec	\$ 132,108,286	Bellingham Orchard Cold (BCS Orchard St)	\$ 15,539,768
Bellis Fair Partners (Bellis Fair Mall)	\$ 41,556,253	Cascade Natural Gas Corp	\$ 15,453,840
Pk II Sunset Square LLC	\$ 34,260,531	Bellingham Cold Storage	\$ 14,863,533
Bellw ether Gate LLC	\$ 18,702,761	Carey NW LLC (Belleau Woods Apts)	\$ 14,608,298
* Sisters of St. Joseph of Peace	\$ 18,570,953	Sehome / Vander Pol LLC ...	\$ 14,182,404
PAX Medical Holdings LLC	\$ 17,573,030	Qwest Corporation	\$ 13,772,450
Barkley Lifestyle LLC	\$ 16,809,659	Meridian Village WA LLC	\$ 13,707,045
Roundup Co (Bakerview Fred Meyer)	\$ 16,321,043	Britax Cabin Interiors Inc	\$ 13,491,823
KIR Bellingham LP	\$ 16,164,509	Low e's HIW Inc.	\$ 12,917,296
Metropolitan Life Ins Co (Lakeway Fred Meyer)	\$ 15,992,582	Haggen Talbot Co Ltd	\$ 12,888,266
MVSH Bellingham LLC, etal. (Spring Cr Retire)	\$ 15,863,027	Wal-Mart Real Estate	\$ 12,537,308
Talbot Real Estate LLC	\$ 15,622,436	Ennen Brothers Partnership	\$ 12,430,107
* Note main hospital - hospital is exempt. Valuations provided by County Assessor's Office.			

Property Tax Levy History

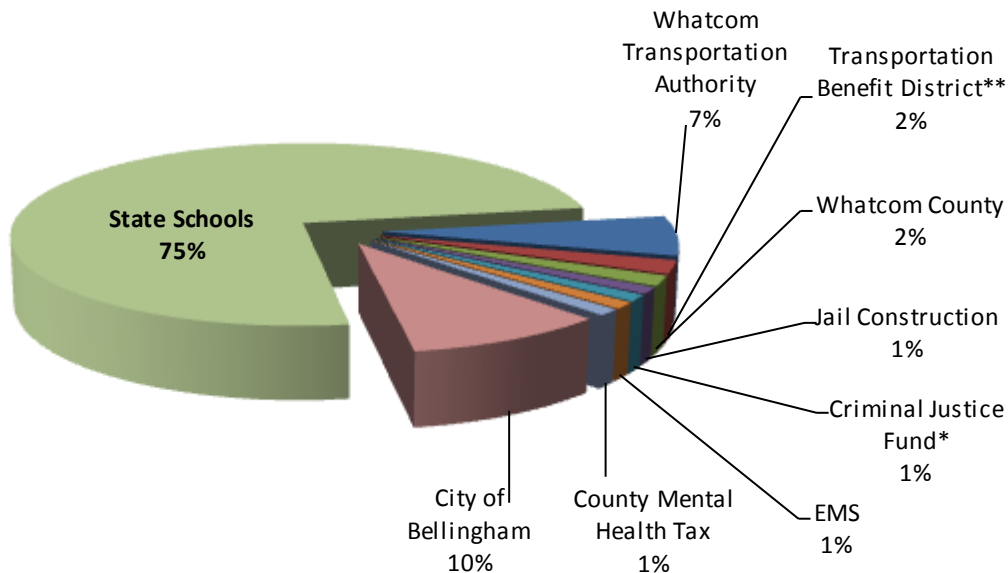


### Sales Tax and Property Tax Distribution – City and Other Agencies

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

#### Distribution of Sales Tax Collected

The sales tax received by the City is divided between the Street Fund and the General Fund. In 2009, City Council authorized increasing the General Fund's portion of sales tax from 50% to 57.5%, with the remaining 42.5% placed in the Street Fund. In 2014, City Council increased the percentage to 61% General Fund and 39% in the Street Fund.



#### Distribution of Retail Sales Tax

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

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

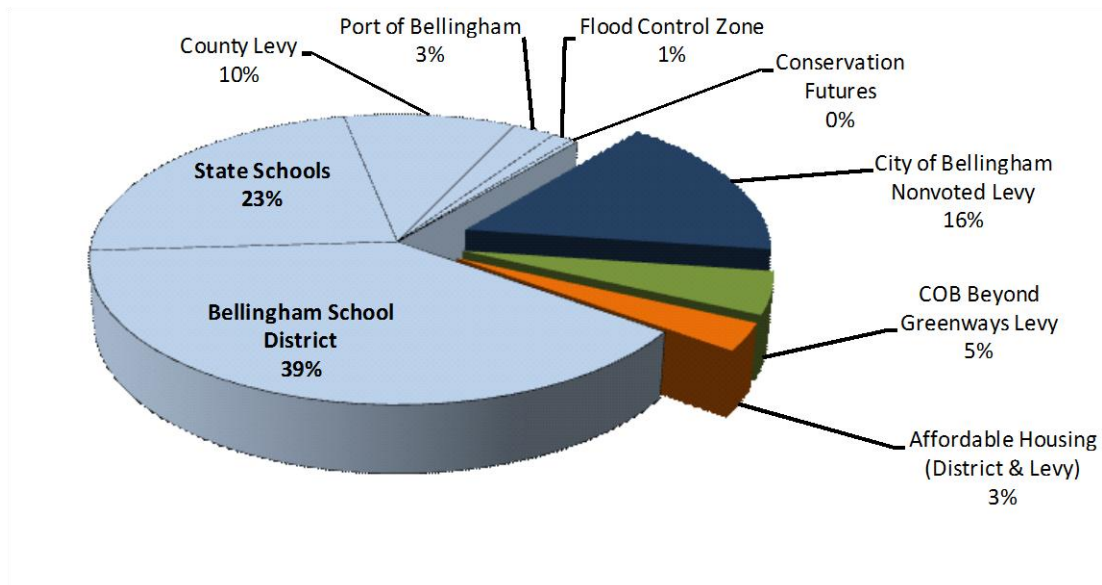
\*Criminal Justice Fund money is divided between the City and County based on population.

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

## Distribution of Property Tax Collected

Jurisdiction	2013 Levy Rate Per \$1,000 Valuation	2014 Levy Rate Per \$1,000 Valuation	2014 Percent of Levy	2014 Cost for \$300K HOME
City of Bellingham				
General Fund (GF)	\$1.61178	\$1.62018	14.12%	\$486.06
Fire Pension - GF	0.22500	0.22499	1.96%	67.50
GF Nonvoted Levy	1.83678	1.84517	16.08%	553.55
Voted Affordable Housing	0.11978	0.11690	1.02%	35.07
Voted Greenways	0.53942	0.53949	4.70%	161.85
Total Regular Levy	2.49598	2.50157	21.81%	750.47
Affordable Housing District	0.23956	0.23381	2.04%	70.14
<b>Total City of Bellingham Levy</b>	<b>2.73554</b>	<b>2.73538</b>	<b>23.84%</b>	<b>820.61</b>
State Schools	2.67073	2.61643	22.81%	784.93
County Levy	1.15453	1.16469	10.15%	349.41
Conservation Futures	0.04279	0.04313	0.38%	12.94
Flood Control Zone	0.13755	0.13883	1.21%	41.65
Port of Bellingham	0.28610	0.28871	2.52%	86.61
Bellingham School District (1)	3.87995	4.48506	39.09%	1,345.52
<b>Total Levy</b>	<b>\$10.90718</b>	<b>\$11.47223</b>	<b>100.00%</b>	<b>\$3,441.67</b>

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



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## BUDGET OVERVIEW

### Annual Budget Cycle

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Council Retreat Goals & Priorities														
Department Head Retreat														
Reappropriations														
Budget Training for Departments														
Capital Requests for Shared Funds														
Calculate & Analyze Budget Allocations														
Payroll Requests & Updates														
Departments Enter Budget														
Preliminary Budget Presented to Mayor														
Mayor's Budget Presented to Council														
Departmental Presentations														
Public Hearing on Property Tax & Revenue														
Public Hearing on Budget														
Council Modifies & Adopts Budget														
Publish Adopted Budget														

## Preparing and Amending the City's Budget

### Preparing the Budget

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

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

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



## ***Budget Overview***

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### **Preparing the Budget (continued)**

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

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

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

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

### **Amending the Budget**

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

### **Re-appropriating Prior Year Funds**

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

### **Budget Control**

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

## **FINANCIAL MANAGEMENT GUIDELINES**

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

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

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

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

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

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

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

### **Revenue Guidelines**

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

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

## **Budget Overview**

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

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

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

### **Operating Expenditure Guidelines**

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

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

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

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

### **Financial Planning & Forecasting Guidelines**

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

### **Budget Adjustments & Amendments**

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

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

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

## **Reserve Policies**

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

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

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

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

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

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

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

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

## **Investment & Debt Policies**

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

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

## **Budget Overview**

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

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

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

### **Capital Investment Policy**

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

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

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

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

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

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

### **Accounting, Audit & Financial Reporting Policies**

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

## **EXPLANATION OF ACCOUNTING BASIS AND STRUCTURE**

### **Basis of Accounting**

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

### **Financial Report Basis**

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

Modified accrual differs from full accrual in the following ways:

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

### **Budget Basis**

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

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

### **Balanced Budget**

#### ***Beginning Reserves + Revenues = Expenditures + Ending Reserves***

In order to keep the equation in balance, any change in one of these components must be offset by an equal change to the other side of the equation. To show totals that are in balance, Beginning Reserves are included with Revenues and Sources, and Ending Reserves are included with Expenditures and Uses on most of the Citywide Budget Reports.

**Explanation of Accounting Basis and Structure (continued)**

**Reserves**

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

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

## FUND TYPE DESCRIPTIONS AND ACCOUNTABILITY

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

Governmental funds are generally used to account for tax supported activities. There are five different types of governmental funds: the General Fund, Special Revenue Funds (below), [Debt Service Funds](#), Capital Projects Funds, and [Permanent Funds](#). For budgeting purposes, some Special Revenue Funds are shown separately, while the City's Comprehensive Annual Financial Report (CAFR) consolidates them into the General Fund.

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

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

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

Fund#	Fund Name	Budgetary Responsibility
<b>001 - General Fund:</b> 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	<a href="#">General Fund</a>	*Shared by most departments
<b>100s - Special Revenue Funds:</b> To account for the proceeds of specific revenue sources restricted or committed to expenditure for specific purposes other than debt service or capital.		
111	<a href="#">Street Fund</a>	<a href="#">Public Works</a>
113	<a href="#">Paths and Trails Reserve Fund</a>	<a href="#">Public Works</a>
123	<a href="#">Park Site Acquisition Fund</a>	<a href="#">Parks and Recreation</a>
125	<a href="#">Federal Building Fund</a>	<a href="#">Public Works</a>
126	<a href="#">Library Gift Fund</a>	<a href="#">Library</a>
131	<a href="#">Olympic Pipeline Incident Fund</a>	<a href="#">Public Works</a>



## Budget Overview

Fund#	Fund Name	Budgetary Responsibility
132	<a href="#">Squalicum Park / Olympic Fund</a>	<a href="#">Parks and Recreation</a>
134	<a href="#">Olympic-Whatcom Falls Park Addition Fund</a>	<a href="#">Parks and Recreation</a>
135	<a href="#">Little Squalicum-Oeser Settlement Fund</a>	<a href="#">Parks and Recreation</a>
136	<a href="#">Environmental Remediation Fund</a>	*Shared by departments
141	<a href="#">First 1/4% Real Estate Excise Tax (REET) Fund</a>	*Shared Citywide for capital
142	<a href="#">Second 1/4% REET Fund</a>	*Shared Citywide for capital
151	<a href="#">Police Federal Equitable Sharing Fund</a>	<a href="#">Police</a>
152	<a href="#">Asset Forfeiture/Drug Enforcement Fund</a>	<a href="#">Police</a>
153	<a href="#">Criminal Justice Fund</a>	<a href="#">Police</a>
160	<a href="#">Public Safety Dispatch Fund</a>	<a href="#">Police</a> and <a href="#">Fire</a>
161	<a href="#">Transportation Benefit District Fund</a>	<a href="#">Finance</a>
162-163	<a href="#">Public, Education &amp; Government Access TV Fund (PEG) and Equipment Reserve</a>	<a href="#">Information Technology</a>
172	<a href="#">Beyond Greenways Fund</a>	<a href="#">Parks and Recreation</a>
173	<a href="#">Greenways III</a>	<a href="#">Parks and Recreation</a>
177	<a href="#">Park Impact Fee Fund</a>	<a href="#">Parks and Recreation</a>
178	<a href="#">Sportsplex Fund</a>	<a href="#">Parks and Recreation</a>
180	<a href="#">Tourism Fund</a>	<a href="#">Planning &amp; Community Development</a>
181	<a href="#">Low Income Housing Fund</a>	<a href="#">Planning &amp; Community Development</a>
190	<a href="#">Community Development Block Grant Fund</a>	<a href="#">Planning &amp; Community Development</a>
191	<a href="#">Home Investment Partnership Grant Fund</a>	<a href="#">Planning &amp; Community Development</a>
<b>200s - Debt Service Funds:</b> 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 <a href="#">Debt Service Funds</a>	<a href="#">Finance</a>
245	Local Improvement District (LID) Guaranty Fund	<a href="#">Finance</a>
251-299	LID Debt Service Funds (not budgeted)	<a href="#">Finance</a>
<b>300s - Capital Projects Funds:</b> 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	<a href="#">Waterfront Construction Fund</a>	<a href="#">Finance</a>
<b>400s - Enterprise Funds:</b> 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	<a href="#">Water Fund</a>	<a href="#">Public Works</a>
420	<a href="#">Wastewater Fund</a>	<a href="#">Public Works</a>
430	<a href="#">Storm and Surface Water Utility Fund</a>	<a href="#">Public Works</a>
440	<a href="#">Solid Waste Fund</a>	<a href="#">Public Works</a>
456	<a href="#">Cemetery Fund</a>	<a href="#">Parks and Recreation</a>

<b>Fund#</b>	<b>Fund Name</b>	<b>Budgetary Responsibility</b>
460	<a href="#">Golf Course Fund</a>	<a href="#">Parks and Recreation</a>
465	<a href="#">Parking Services Fund</a>	<a href="#">Public Works</a>
470	<a href="#">Medic One Fund</a>	<a href="#">Fire</a>
475	<a href="#">Development Services Fund</a>	<a href="#">Planning &amp; Community Development</a>
<b>500s - Internal Service Funds:</b> 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	<a href="#">Fleet Administration Fund</a>	<a href="#">Public Works</a>
520	<a href="#">Purchasing &amp; Materials Management Fund</a>	<a href="#">Public Works</a>
530	<a href="#">Facilities Administration Fund</a>	<a href="#">Public Works</a>
540-543	<a href="#">Telecommunication and Technology Fund and subfunds</a>	<a href="#">Information Technology Services</a>
550	<a href="#">Claims and Litigation Fund</a>	<a href="#">Legal</a>
561	<a href="#">Unemployment Compensation Fund</a>	<a href="#">Human Resources</a>
562	<a href="#">Workers' Compensation Fund</a>	<a href="#">Human Resources</a>
565	<a href="#">Health Benefits Fund</a>	<a href="#">Human Resources</a>
<b>600s - Trust and Agency Funds:</b> 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	<a href="#">Firefighters Pension and Benefit Fund</a>	<a href="#">Human Resources</a>
613	<a href="#">Police Officers Pension and Benefit Fund</a>	<a href="#">Human Resources</a>
<b>700s - Permanent Funds:</b> To account for resources with legally restricted principal. Earnings on the principal may be used for designated programs.		
701	<a href="#">Beyond Greenways Endowment Fund</a>	<a href="#">Parks and Recreation</a>
702	<a href="#">Natural Resource Protection and Restoration Fund</a>	<a href="#">Public Works</a>
<b>900s - Discrete Component Units:</b> To account for legally separate organizations for which the city is legally or financially accountable.		
965	<a href="#">Public Facilities District Fund</a>	<a href="#">PFD</a> Board of Directors
970	<a href="#">Public Development Authority Fund</a>	<a href="#">PDA</a> Board of Directors

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## **CITYWIDE BUDGET OVERVIEW REPORTS**

### **[Summary of Estimated Revenues, Expenditures and Reserves – by Department](#)**

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

### **[Changes in Estimated Reserve Balances Report](#)**

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

### **[Revenue Summary](#) and [Expenditure Summary](#) Charts**

Citywide pie charts by type and by fund show the current budget. These are followed by definitions for each revenue and expenditure type. [Fund types](#) are described earlier in this section.

### **[Summary of Estimated Revenues, Expenditures, and Reserves – by Account Type](#)**

This citywide summary of the budget by account type is presented for the General Fund and summarized by type of fund for all others for the budget year. The total of all funds for the budget year is compared to the total for the current year adopted budget.

### **[Citywide Expenditures by Sub Type - All Funds](#)**

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

**Summary of Estimated Revenues, Expenditures, and Reserves --**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE	\$ 14,879,989	\$ 23,666,591	\$ 1,155,777	\$ -	\$ 42,326,920
<b>REVENUES</b>					
Fire	1,079,321	0	0	0	6,737,039
Police	1,565,333	5,476,422	0	0	0
Judicial Services	1,891,325	0	0	0	0
Parks & Recreation	1,602,259	6,083,423	0	0	773,287
Library	348,671	25,000	0	0	0
Museum	6,000	0	0	0	0
Planning & Com Devel	35,619	6,996,831	0	0	2,009,106
Hearing Examiner	20,600	0	0	0	0
Human Resources	555,244	0	0	0	0
Finance	1,715,827	0	2,270,940	0	0
ITSD	640,151	610,050	0	0	0
Legal	454,041	0	0	0	0
Office Of The Mayor	446,789	0	0	0	0
City Council	272,720	0	0	0	0
Non-Departmental	58,850,004	4,370,219	0	1,035,300	0
Public Works	0	25,137,940	0	0	59,416,967
Public Facilities Dist	0	0	0	0	0
Public Development Auth	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>69,483,904</b>	<b>48,699,885</b>	<b>2,270,940</b>	<b>1,035,300</b>	<b>68,936,399</b>
TOTAL AVAILABLE RESOURCES	84,363,893	72,366,476	3,426,717	1,035,300	111,263,319
<b>EXPENDITURES</b>					
Fire	15,377,116	1,351,895	-	-	6,643,827
Police	22,408,741	4,458,249	-	-	-
Judicial & Support Serv	2,095,893	-	-	-	-
Parks & Recreation	7,410,863	13,246,753	-	-	749,293
Library	4,102,703	25,750	-	-	-
Museum	1,499,791	-	-	-	-
Planning & Com Devel	2,677,076	8,791,626	-	-	2,330,240
Hearing Examiner	214,907	-	-	-	-
Human Resources	1,188,512	-	-	-	-
Finance	2,325,096	-	1,847,303	-	-
ITSD	2,715,006	309,142	-	-	-
Legal	1,678,592	-	-	-	-
Office Of The Mayor	1,174,477	-	-	-	-
City Council	514,785	-	-	-	-
Non-Departmental	6,107,289	763,832	-	-	-
Public Works	-	27,845,759	-	-	65,258,191
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>71,490,847</b>	<b>56,793,006</b>	<b>1,847,303</b>	<b>-</b>	<b>74,981,551</b>
ESTIMATED ENDING RESERVE BALANCE	12,873,046	15,573,470	1,579,414	1,035,300	36,281,768
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 84,363,893	\$ 72,366,476	\$ 3,426,717	\$ 1,035,300	\$ 111,263,319

**-- by Department**

**2014 Budget**

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2014 BUDGET	ADOPTED 2013 BUDGET	Change from 2013 Adopted AMOUNT	PCT
\$ 18,252,270	\$ 12,195,563	\$ 3,613,791	\$ 1,600,278	\$ 117,691,179	\$ 119,786,368	\$ (2,095,189)	-1.7%
0	0	0	0	7,816,360	8,477,733	(661,373)	-7.8%
0	0	0	0	7,041,755	7,069,610	(27,855)	-0.4%
0	0	0	0	1,891,325	1,878,300	13,025	0.7%
0	0	474,514	0	8,933,483	7,619,231	1,314,252	17.2%
0	0	0	0	373,671	374,181	(510)	-0.1%
0	0	0	0	6,000	8,000	(2,000)	-25.0%
0	0	0	0	9,041,556	7,751,445	1,290,111	16.6%
0	0	0	0	20,600	20,000	600	3.0%
15,087,549	3,907,369	0	0	19,550,162	18,500,922	1,049,240	5.7%
0	0	0	0	3,986,767	3,972,003	14,764	0.4%
2,533,390	0	0	0	3,783,591	3,012,726	770,865	25.6%
1,249,582	0	0	0	1,703,623	1,737,176	(33,553)	-1.9%
0	0	0	0	446,789	429,174	17,615	4.1%
0	0	0	0	272,720	239,674	33,046	13.8%
0	0	0	0	64,255,523	58,463,664	5,791,859	9.9%
11,439,909	0	182,147	0	96,176,963	103,777,619	(7,600,656)	-7.3%
0	0	0	1,196,541	1,196,541	1,137,704	58,837	5.2%
0	0	0	563,034	563,034	260,268	302,766	116.3%
<b>30,310,430</b>	<b>3,907,369</b>	<b>656,661</b>	<b>1,759,575</b>	<b>227,060,463</b>	<b>224,729,430</b>	<b>2,331,033</b>	<b>1.0%</b>
48,562,700	16,102,932	4,270,452	3,359,853	344,751,642	316,928,709	27,822,933	8.8%
-	-	-	-	23,372,838	23,927,330	(554,492)	-2.3%
-	-	-	-	26,866,990	26,370,362	496,628	1.9%
-	-	-	-	2,095,893	1,991,376	104,517	5.2%
-	-	9,123	-	21,416,032	12,721,186	8,694,846	68.3%
-	-	-	-	4,128,453	3,908,857	219,596	5.6%
-	-	-	-	1,499,791	1,537,745	(37,954)	-2.5%
-	-	-	-	13,798,942	10,120,558	3,678,384	36.3%
-	-	-	-	214,907	213,530	1,377	0.6%
14,791,439	3,706,864	-	-	19,686,815	19,482,458	204,357	1.0%
-	-	-	-	4,172,399	4,170,493	1,906	0.0%
3,304,990	-	-	-	6,329,138	5,113,753	1,215,385	23.8%
1,147,485	-	-	-	2,826,077	2,734,578	91,499	3.3%
-	-	-	-	1,174,477	1,198,823	(24,346)	-2.0%
-	-	-	-	514,785	485,272	29,513	6.1%
-	-	-	-	6,871,121	5,319,727	1,551,394	29.2%
11,133,799	-	79,573	-	104,317,322	123,964,984	(19,647,662)	-15.8%
-	-	-	1,253,974	1,253,974	1,087,997	165,977	15.3%
-	-	-	558,000	558,000	350,000	208,000	59.4%
<b>30,377,713</b>	<b>3,706,864</b>	<b>88,696</b>	<b>1,811,974</b>	<b>241,097,954</b>	<b>244,699,029</b>	<b>(3,601,075)</b>	<b>-1.5%</b>
18,184,987	12,396,068	4,181,756	1,547,879	103,653,688	99,816,769	3,836,919	3.8%
<b>\$ 48,562,700</b>	<b>\$ 16,102,932</b>	<b>\$ 4,270,452</b>	<b>\$ 3,359,853</b>	<b>\$ 344,751,642</b>	<b>\$ 316,928,709</b>	<b>\$ 27,822,933</b>	<b>8.8%</b>

**Changes in Estimated Reserve Balances**

<b>Fund</b>	<b>Beginning Reserve</b>	<b>+</b>	<b>Revenues</b>	<b>=</b>	<b>Funds Available</b>	<b>-</b>	<b>Expenditures</b>
General	14,879,989		69,483,904		84,363,893		71,490,847
Street	1,926,844		20,470,640		22,397,484		20,769,220
Paths & Trails Reserve	22,947		8,197		31,144		506
Parksite Acquisition	82,985		2,772		85,757		506
Federal Building	433,085		1,892,555		2,325,640		1,939,954
Library Gift	6,000		25,000		31,000		25,750
Olympic Pipeline Incident	44,956		4,593		49,549		20,593
Olympic-Whatcom Falls Park Addl	265,087		2,790		267,877		200,506
Environmental Remediation	663,300		410,000		1,073,300		64,057
1st 1/4% Real Estate Excise Tax	1,215,000		1,034,642		2,249,642		1,154,638
2nd 1/4% Real Estate Excise Tax	2,073,548		1,047,532		3,121,080		790,194
Police Federal Equitable Share	296,264		4,465		300,729		162,172
Asset Forfeiture/Drug Enforce.	86,002		41,131		127,133		62,031
Criminal Justice	858,095		383,254		1,241,349		763,311
Public Safety Dispatch	2,207,647		5,047,572		7,255,219		4,822,630
Transportation Benefit District	800,000		4,650,000		5,450,000		5,023,878
Public Ed & Govt Access TV	490,242		488,050		978,292		284,142
Restricted Equipment - PEG	213,000		122,000		335,000		25,000
Beyond Greenways	486,889		8,788		495,677		79,661
Greenways III	6,805,607		4,178,832		10,984,439		9,126,891
Parks Impact	2,454,601		1,878,564		4,333,165		2,685,740
Sportsplex	40,077		1,677		41,754		-
Tourism	491,279		1,203,812		1,695,091		1,495,471
Low Income Housing	1,703,136		3,019,650		4,722,786		4,522,786
Community Develop Block Grant	-		1,483,875		1,483,875		1,483,875
HOME Investment Partnership Grant	-		1,289,494		1,289,494		1,289,494
Sportsplex Acquisition Debt	23,185		279,170		302,355		258,038
2004 PFD/Civic Field LTGO	-		1,354,238		1,354,238		1,354,238
2011 QEC Bond	1,125,591		402,505		1,528,096		-
Drake Note	-		17,964		17,964		17,964
Governmental Debt Service	-		217,063		217,063		217,063
LID Guaranty	7,001		-		7,001		-
Waterfront Construction #1	-		1,035,300		1,035,300		-
Water	7,706,275		23,130,698		30,836,973		25,757,403
Wastewater	17,209,362		19,666,015		36,875,377		21,009,089
Storm/Surface Water Utility	4,239,778		12,919,908		17,159,686		13,582,503
Solid Waste	7,988,413		1,543,835		9,532,248		1,990,327
Cemetery	298,677		558,159		856,836		556,513
Golf Course	272,737		215,128		487,865		192,780
Parking Services	1,934,546		2,156,511		4,091,057		2,918,869
Medic One	601,535		6,737,039		7,338,574		6,643,827
Development Services	2,075,597		2,009,106		4,084,703		2,330,240
Fleet Administration	6,823,237		4,843,711		11,666,948		4,337,005
Purchasing/Materials Mngmt	200,460		3,030,604		3,231,064		3,175,995
Facilities Administration	1,023,563		3,565,594		4,589,157		3,620,799

**2014 Budget**

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	12,873,046	(2,006,943)	-13.5%	8,100,000	6% operating or \$5M	yes
	1,628,264	(298,580)	-15.5%	1,000,000	5% operating + \$250K	yes
	30,638	7,691	33.5%			
	85,251	2,266	2.7%			
	385,686	(47,399)	-10.9%			
	5,250	(750)	-12.5%			
	28,956	(16,000)	-35.6%			
	67,371	(197,716)	-74.6%			
	1,009,243	345,943	52.2%			
	1,095,004	(119,996)	-9.9%	100,000	\$100K minimum	yes
	2,330,886	257,338	12.4%	100,000	\$100K minimum	yes
	138,557	(157,707)	-53.2%			
	65,102	(20,900)	-24.3%			
	478,038	(380,057)	-44.3%			
	2,432,589	224,942	10.2%	700,000	15% operating	yes
	426,122	(373,878)	-46.7%	200,000	10% operating	yes
	694,150	203,908	41.6%			
	310,000	97,000	45.5%			
	416,016	(70,873)	-14.6%			
	1,857,548	(4,948,059)	-72.7%			
	1,647,425	(807,176)	-32.9%			
	41,754	1,677	4.2%			
	199,620	(291,659)	-59.4%			
	200,000	(1,503,136)	-88.3%			
	-	-	--			
	-	-	--			
	44,317	21,132	91.1%			
	-	-	--			
	1,528,096	402,505	35.8%			
	-	-	--			
	-	-	--			
	7,001	-	0.0%			
	1,035,300	1,035,300	--			
	5,079,570	(2,626,705)	-34.1%	5,000,000	5% operating + debt/ser.	yes
	15,866,288	(1,343,074)	-7.8%	4,000,000	5% operating + debt/ser.	yes
	3,577,183	(662,595)	-15.6%	1,100,000	5% operating + \$400K	yes
	7,541,921	(446,492)	-5.6%	1,200,000	5% operating + \$1 M	yes
	300,323	1,646	0.6%	130,000	6% operating + \$100K	yes
	295,085	22,348	8.2%	200,000	\$200K	yes
	1,172,188	(762,358)	-39.4%	600,000	6% operating	yes
	694,747	93,212	15.5%	600,000	8% operating	yes
	1,754,463	(321,134)	-15.5%	1,500,000	50% operating	yes
	7,329,943	506,706	7.4%	2,000,000	1 yr replacement costs	yes
	55,069	(145,391)	-72.5%	165,000	6% operating	yes
	968,358	(55,205)	-5.4%	200,000	6% operating	yes



**Changes in Estimated Reserve Balances (continued)**

<b>Fund</b>	<b>Beginning Reserve</b>	<b>+</b>	<b>Revenues</b>	<b>=</b>	<b>Funds Available</b>	<b>-</b>	<b>Expenditures</b>
Telecommunication and Technology	253,551		416,713		670,264		541,111
Technology Replacement & Reserve	1,300,000		1,016,963		2,316,963		1,664,165
Computer Infrastructure Replace	-		746,480		746,480		746,480
GIS Administration	-		353,234		353,234		353,234
Claims Litigation	4,428,390		1,249,582		5,677,972		1,147,485
Unemployment Compensation	458,932		125,938		584,870		184,933
Workers Comp Self-Insurance	781,439		651,722		1,433,161		726,266
Health Benefits	2,982,698		14,309,889		17,292,587		13,880,240
Firefighter Pension and Benefit	6,368,375		2,468,429		8,836,804		2,286,029
Police Pension and Benefit	5,827,188		1,438,940		7,266,128		1,420,835
Greenways Maint Endowment	1,027,640		474,514		1,502,154		9,123
Nat Res Protect & Restoration	2,586,151		182,147		2,768,298		79,573
Public Facilities District	1,578,808		1,196,541		2,775,349		1,253,974
Public Development Authority	21,470		563,034		584,504		558,000
<b>Total</b>	<b>117,691,179</b>		<b>227,060,463</b>		<b>344,751,642</b>		<b>241,097,954</b>

**Explanations of Changes in Estimated Reserve Balances**

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

**General Fund** – Using \$2,000,000 of reserves to remodel the Federal Building to meet current codes so that city staff can be relocated to this facility. This will allow consolidation of city staff into fewer buildings.

**Street Fund** – A decrease in grant revenue is more than the reduction in expenditures and requires using \$298,580 of reserves to complete the work in progress backlog.

**Environmental Remediation Fund** – A \$400,000 transfer into the Environmental Remediation Fund to pay for remediation costs associated with the R.G. Haley and South State Street Manufactured Gas Plant.

**Second Quarter Real Estate Excise Tax Fund** – Increase in revenue, and the budget anticipates increasing reserves by \$257,338 for future construction projects.

**Criminal Justice Fund** – Spending on equipment needs in the police department will reduce reserves by \$380,057.

**Transportation Benefit District Fund** – Capital projects will utilize \$373,878 of reserves.

**2014 Budget**

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	129,153	(124,398)	-49.1%			
	652,798	(647,202)	-49.8%			
	-	-	--			
	-	-	--			
	4,530,487	102,097	2.3%			
	399,937	(58,995)	-12.9%			
	706,895	(74,544)	-9.5%	5,000,000	3,000,000	yes
	3,412,347	429,649	14.4%	200,000	75% estimated claims	yes
	6,550,775	182,400	2.9%	600,000	\$600K minimum	yes
	5,845,293	18,105	0.3%	500,000	3% of medical premiums	yes
	1,493,031	465,391	45.3%			
	2,688,725	102,574	4.0%			
	1,521,375	(57,433)	-3.6%	800,000		yes
	26,504	5,034	23.4%			
	<b>103,653,688</b>	<b>(14,037,491)</b>	<b>-11.9%</b>			

**Greenways III Fund** – Land acquisition and construction of Squalicum Creek Park will reduce reserves by \$4,948,059.

**Park Impact Fund** – Land acquisition and construction of Squalicum Creek Park will reduce reserves by \$807,176.

**Tourism Fund** – Reserves of \$291,659 will be utilized to increase contracted services and grant awards.

**Low Income Housing Fund** – This seven year levy to provide housing assistance for homeless and low income citizens. Reserves of \$1,503,136 will be utilized for affordable housing programs and grant awards.

**QEC Bond Fund** – This is a sinking fund used to make bond payments for energy efficiency / conservation projects completed on city buildings in 2012 and 2013. Reserves will increase by \$402,505 to pay a balloon payment in 2025.

**Waterfront Construction Fund** – This fund will be used to account for Local Infrastructure Financing Tool (LIFT) revenue received from the state. The city is eligible for up to \$1,000,000 per year for twenty-five years to be spent on public infrastructure projects within the Revenue Development Area. Reserves will increase by \$1,035,300 for future construction projects in the Waterfront District.

### **Explanations of Changes in Estimated Reserve Balances (continued)**

**Water Fund** – Large capital expenditures on water main replacement and on land acquisition and storm water construction projects in the watershed will reduce reserves by \$2,626,705 in 2014.

**Storm/Surface Water Utility Fund** – Capital projects for Squalicum Creek re-route, creek day lighting, storm main replacement, regional storm water facility, and fish passage improvements will decrease reserves by \$662,595.

**Parking Services Fund** – Spending down reserves by \$762,358 to remodel and enhance the parkade and to purchase and install pay stations on the second level.

**Development Services Fund** – Spending down reserves by \$321,134 on a technology replacement project for permitting software.

**Technology Replacement Fund** – Increased expenditures on high priority projects that will reduce reserves by \$647,202, include network infrastructure improvements, budget software replacement, and a document management system.

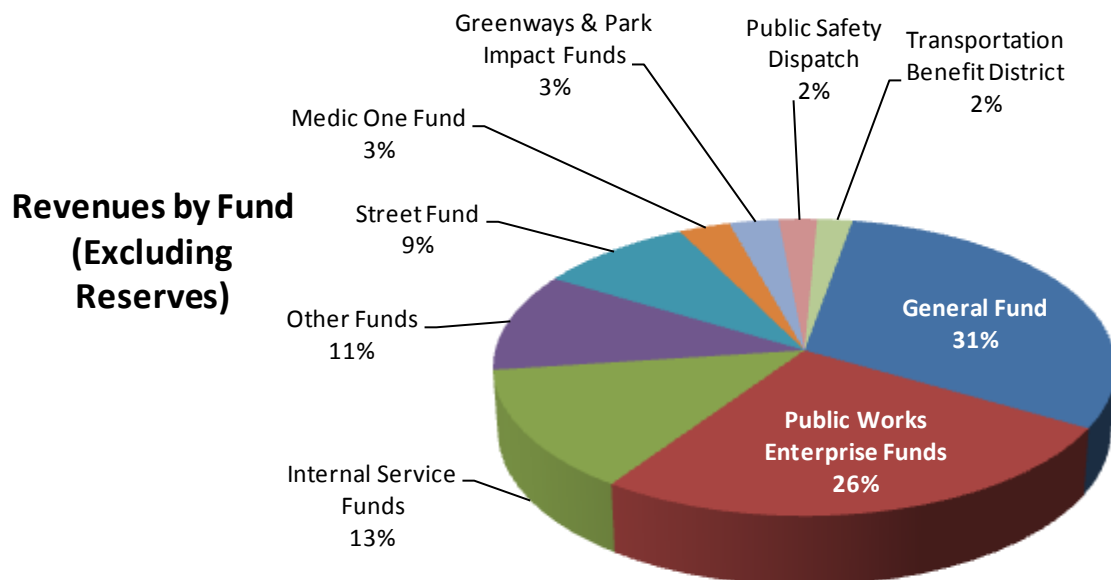
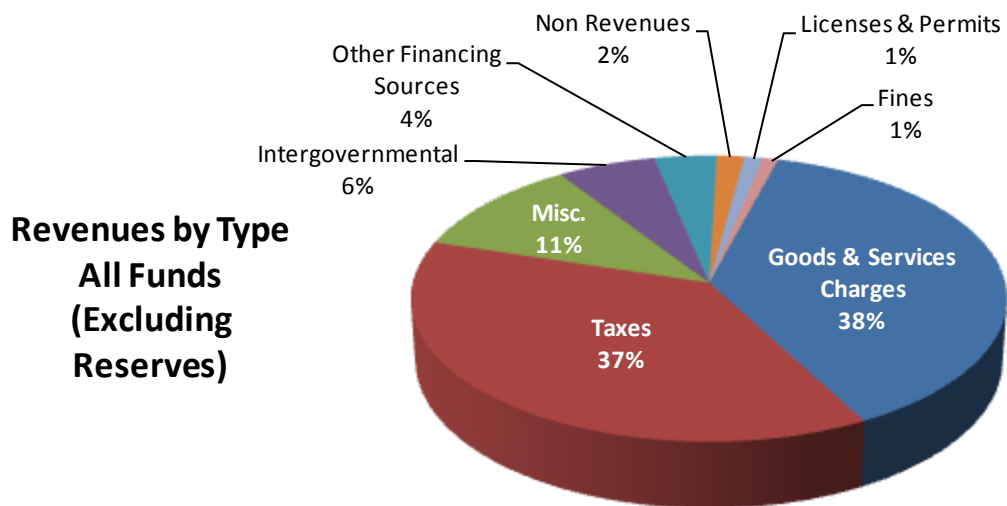
**Health Benefits Fund** – Reserves will increase by \$429,649 as increases in medical insurance premiums is lower than anticipated in 2014 and expenditures are trending lower than forecast.

**Greenways Maintenance Endowment Fund** – Will increase reserves by \$465,391 as 9% of the Greenways III Property Tax Levy is deposited into this fund to help cover the maintenance costs associated with land acquired by the Greenways Levies.

**Public Development Authority Fund** – Reserves will be utilized to fund the Army Street re-development project.

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**Revenue Summary – 2014**



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

## **Revenue Types and Beginning Reserve Definitions**

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

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

**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:** Includes grants, entitlements, shared revenues, and payments for services provided by one government to another. Changes in the State's accounting system (BARS) implemented in 2013, may shift some revenue from Intergovernmental to Goods and Services.

**Goods and Services Charges:** Charges for services rendered or goods sold by the City, including to other funds in the City. Examples include water service, sewer service, and Medic One service. Changes in the State's accounting system (BARS) implemented in 2013, may shift some revenue from Goods and Services to Intergovernmental revenue.

**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.

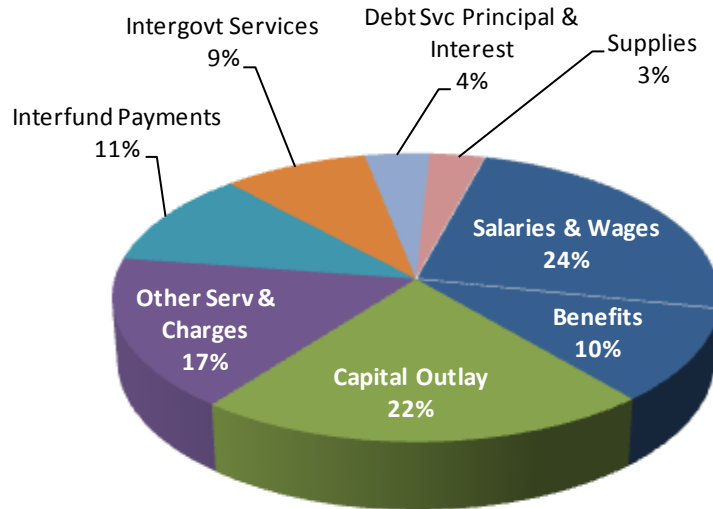
**Miscellaneous Revenues:** Includes operating revenues not classified elsewhere such as interest income, rental income, and contributions from private sources.

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

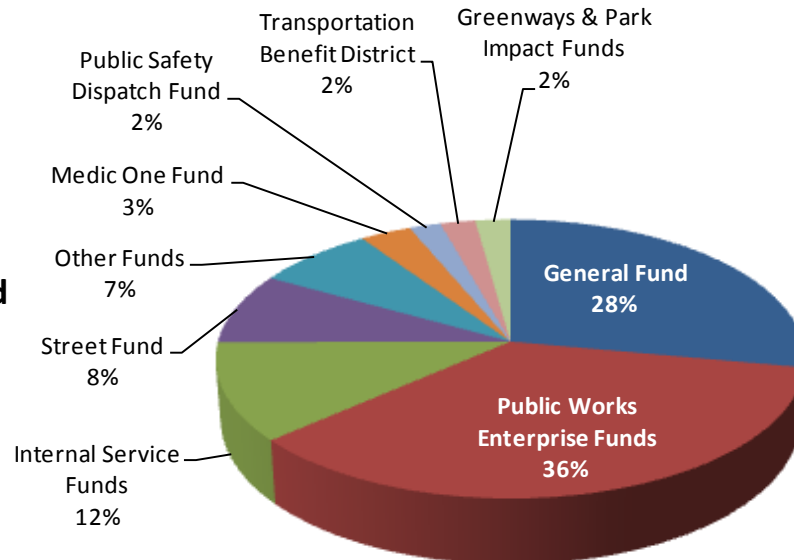
**Other Financing Sources:** These are changes in current financial resources that are reported separately from revenues to avoid distorting revenue trends. Examples include sale of G.O. Bonds, proceeds from the disposition of capital assets, and interfund transfers.

**Expenditure Summary - 2014**

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



**Expenditures by Fund  
(Excluding  
Reserves)**



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

## **Expenditure Types and Ending Reserve Definitions**

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

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

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

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

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

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

**Capital Outlay:** Expenditures for acquisition 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.

**Interfund Payment for Services (Interfund Charges):** Reflects the purchase of services or supplies provided by another city group or department. Changes in the State's accounting system (BARS) implemented in 2013, will result in these expenses being included in the Supplies and Other Services and Charges categories in the future.



**Summary of Estimated Revenues, Expenditures, and Reserves --**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 01/01/2014	\$ 14,879,989	\$ 23,666,591	\$ 1,155,777	\$ -	\$ 42,326,920
<b>REVENUES</b>					
Taxes	57,189,497	22,265,617	-	1,035,300	1,295,300
Licenses & Permits	691,571	534,000	-	-	1,320,500
Intergovernmental	858,939	10,808,453	-	-	876,375
Charges For Goods & Services	7,663,267	11,795,907	387,655	-	54,770,729
Fines & Forfeitures	1,323,483	-	-	-	795,750
Interest & Miscellaneous	672,805	1,007,863	928,333	-	5,245,892
Non-Revenues	-	-	-	-	2,710,373
Other Financing Sources	1,084,342	2,288,045	954,952	-	1,921,480
<b>TOTAL REVENUES</b>	<b>69,483,904</b>	<b>48,699,885</b>	<b>2,270,940</b>	<b>1,035,300</b>	<b>68,936,399</b>
TOTAL AVAILABLE RESOURCES	84,363,893	72,366,476	3,426,717	1,035,300	111,263,319
<b>EXPENDITURES</b>					
Salaries & Benefits	49,648,972	12,395,728	-	-	17,412,724
Supplies	2,220,034	1,034,859	-	-	3,159,302
*Interfund Supplies	18,629	93,055	-	-	2,575,302
Services	5,711,725	14,019,142	-	-	15,742,374
*Interfund Services	6,418,359	3,880,044	-	-	10,786,876
Intergovernmental Services	7,250,799	3,936,580	-	-	2,396,681
Capital	-	21,402,570	-	-	15,875,707
Principal & Interest	222,329	31,028	1,847,303	-	7,032,585
*Interfund Charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>71,490,847</b>	<b>56,793,006</b>	<b>1,847,303</b>	<b>-</b>	<b>74,981,551</b>
ESTIMATED ENDING RESERVE BALANCE 12/31/2014	12,873,046	15,573,470	1,579,414	1,035,300	36,281,768
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 84,363,893	\$ 72,366,476	\$ 3,426,717	\$ 1,035,300	\$ 111,263,319

**--by Revenue and Expenditure Type**

**2014 Budget**

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2014 BUDGET	ADOPTED 2013 BUDGET	Change from 2013 Adopted	
						AMOUNT	PCT
\$ 18,252,270	\$ 12,195,563	\$ 3,613,791	\$ 1,600,278	\$ 117,691,179	\$ 119,786,368	\$ (2,095,189)	-1.7%
-	1,900,000	422,786	1,175,000	85,283,500	81,249,761	4,033,739	5.0%
-	-	-	-	2,546,071	2,458,771	87,300	3.6%
246,304	120,000	-	550,000	13,460,071	18,962,270	(5,502,199)	-29.0%
11,727,280	-	-	-	86,344,838	69,765,820	16,579,018	23.8%
-	-	-	-	2,119,233	2,130,800	(11,567)	-0.5%
15,310,633	1,665,040	130,643	34,575	24,995,784	39,957,423	(14,961,639)	-37.4%
738,702	222,329	103,232	-	3,774,636	3,468,312	306,324	8.8%
2,287,511	-	-	-	8,536,330	6,736,273	1,800,057	26.7%
<b>30,310,430</b>	<b>3,907,369</b>	<b>656,661</b>	<b>1,759,575</b>	<b>227,060,463</b>	<b>224,729,430</b>	<b>2,331,033</b>	<b>1.0%</b>
48,562,700	16,102,932	4,270,452	3,359,853	344,751,642	344,515,798	235,844	0.1%
5,052,404	2,950,300	-	56,176	87,516,304	84,757,650	2,758,654	3.3%
3,234,719	105,370	-	6,170	9,760,454	8,213,031	1,547,423	18.8%
184,977	-	-	-	2,871,963	41,524,938	(38,652,975)	-93.1%
16,544,120	597,004	78,915	493,914	53,187,194	-	53,187,194	#DIV/0!
1,574,772	54,190	6,785	-	22,721,026	-	22,721,026	#DIV/0!
232,192	-	2,996	51,500	13,870,748	21,408,320	(7,537,572)	-35.2%
3,202,665	-	-	-	40,480,942	52,813,763	(12,332,821)	-23.4%
351,864	-	-	1,204,214	10,689,323	9,525,277	1,164,046	12.2%
-	-	-	-	-	26,456,050	(26,456,050)	-100.0%
<b>30,377,713</b>	<b>3,706,864</b>	<b>88,696</b>	<b>1,811,974</b>	<b>241,097,954</b>	<b>244,699,029</b>	<b>(3,601,075)</b>	<b>-1.5%</b>
18,184,987	12,396,068	4,181,756	1,547,879	103,653,688	99,816,769	3,836,919	3.8%
<b>\$ 48,562,700</b>	<b>\$ 16,102,932</b>	<b>\$ 4,270,452</b>	<b>\$ 3,359,853</b>	<b>\$ 344,751,642</b>	<b>\$ 344,515,798</b>	<b>\$ 235,844</b>	<b>0.1%</b>

**Citywide Expenditures by Sub Type - All Funds**

Expenditures - All funds in aggregate	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	53,713,146	57,187,440	58,362,234	2.1%
OVERTIME & HAZARD DUTY	1,364,406	1,797,154	1,778,323	-1.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>55,077,552</b>	<b>58,984,594</b>	<b>60,140,557</b>	<b>2.0%</b>
PERSONNEL BENEFITS	19,985,005	22,753,714	24,425,447	7.3%
PENSION & DISABILITY PAY	4,226,423	4,392,790	2,950,300	-32.8%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>24,211,428</b>	<b>27,146,504</b>	<b>27,375,747</b>	<b>0.8%</b>
OFFICE & OPER. SUPPLIES	4,471,717	4,540,808	5,201,376	14.5%
FUEL CONSUMED	754,870	706,062	759,664	7.6%
ITEMS PURCHASED FOR RESALE	2,111,757	1,548,900	2,041,519	31.8%
SMALL TOOLS & MINOR EQUIP	1,643,066	1,417,261	1,757,895	24.0%
WAREHOUSE SUPPLIES	1,161,528	1,855,003	2,871,963	54.8%
<b>SUPPLIES Subtotal</b>	<b>10,142,938</b>	<b>10,068,034</b>	<b>12,632,417</b>	<b>25.5%</b>
PROFESSIONAL SERVICES	21,206,646	22,760,469	22,666,712	-0.4%
COMMUNICATION	368,656	508,063	447,870	-11.8%
TRAVEL	176,511	266,879	411,440	54.2%
TAXES & OPERATING ASSESSMENTS	7,249,039	7,347,996	8,018,500	9.1%
OPERATING RENTALS & LEASES	494,893	565,144	655,381	16.0%
INSURANCE	706,448	571,962	643,869	12.6%
UTILITY SERVICE	4,336,545	4,616,830	4,648,274	0.7%
REPAIRS & MAINTENANCE	6,846,035	7,548,065	8,273,894	9.6%
MISCELLANEOUS	2,209,599	4,697,526	7,416,574	57.9%
INTERFUND PROFESSIONAL SERVICES	14,056,965	13,302,181	13,269,278	-0.2%
INTERFUND COMMUNICATION	2,275,557	2,436,712	1,597,958	-34.4%
INTERFUND OP RENTALS & LEASES	3,972,839	4,076,644	4,266,156	4.6%
INTERFUND INSURANCE	1,182,979	1,203,131	1,184,221	-1.6%
INTERFUND REPAIRS & MAINTENANCE	2,223,910	2,198,931	2,408,093	9.5%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>67,306,622</b>	<b>72,100,533</b>	<b>75,908,220</b>	<b>5.3%</b>
INTERGOVERNMENTAL PROF SERV	4,834,368	5,271,051	5,359,905	1.7%
INTERFUND SUBSIDIES	7,501,105	8,789,273	8,510,843	-3.2%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>12,335,473</b>	<b>14,060,324</b>	<b>13,870,748</b>	<b>-1.3%</b>
LAND	7,115,825	3,277,374	5,727,849	74.8%
BUILDINGS AND STRUCTURES	11,212	0	425,000	0.0%
OTHER IMPROVEMENTS	5,777,674	6,293,250	8,701,370	38.3%
MACHINERY AND EQUIPMENT	2,294,909	2,552,424	3,843,165	50.6%
CONSTRUCTION OF FIXED ASSETS	17,813,948	40,690,715	21,783,558	-46.5%
<b>CAPITAL OUTLAY Subtotal</b>	<b>33,013,568</b>	<b>52,813,763</b>	<b>40,480,942</b>	<b>-23.4%</b>
G. O. BONDS	1,990,000	1,370,000	1,555,000	13.5%
REVENUE BONDS	2,175,000	1,968,835	2,197,500	11.6%
SPECIAL ASSESSMENT BONDS	45,000	0	0	0.0%
OTHER NOTES	805,669	269,451	270,118	0.2%
INTERGOVERNMENTAL LOANS	421,000	349,000	431,005	23.5%
PRINCIPAL	2,884,962	939,275	949,517	1.1%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>8,321,631</b>	<b>4,896,561</b>	<b>5,403,140</b>	<b>10.3%</b>
INTEREST ON INTERFUND DEBT	79,199	62,650	49,289	-21.3%
INTEREST/LONG-TERM EXT. DEBT	4,264,898	4,564,791	5,082,536	11.3%
DEBT ISSUE COSTS	11,927	0	153,083	0.0%
DEBT REGISTRATION COSTS	4,842	1,275	1,275	0.0%
OTHER DEBT SERVICE COSTS	23,478	0	0	0.0%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>4,384,344</b>	<b>4,628,716</b>	<b>5,286,183</b>	<b>14.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>214,793,556</b>	<b>244,699,029</b>	<b>241,097,954</b>	<b>-1.5%</b>

## **REVENUES – SOURCES AND TRENDS**

*Revenue estimates in this section are based on the internal December 31, 2013 financial statement and may be subject to final accounting adjustments.*

### **Revenue Forecast Overview**

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

2013 revenues of Sales, Business & Occupation (B&O), and some Utility taxes finally surpassed their pre-recession peak. Tax revenue has flattened over the winter months and is projected to improve at a slow rate in conjunction with the improving job market and consumer spending. Historically, job creation leads to growth in personal income and increases spending for goods and services.

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

New construction assessed valuation increased \$45.7 million to \$83.6 million in 2013. The large growth over last year is a positive sign that construction is improving, but is still significantly below the \$184 million of new construction in 2007. Development activity is expected to remain steady during the forecast period as existing building inventory is absorbed. Development activity is an important leading indicator for the City because it drives property values, sales, real estate excise, B&O, and utility tax revenue. Some tax receipts associated with construction projects typically lag development activity by up to one year.

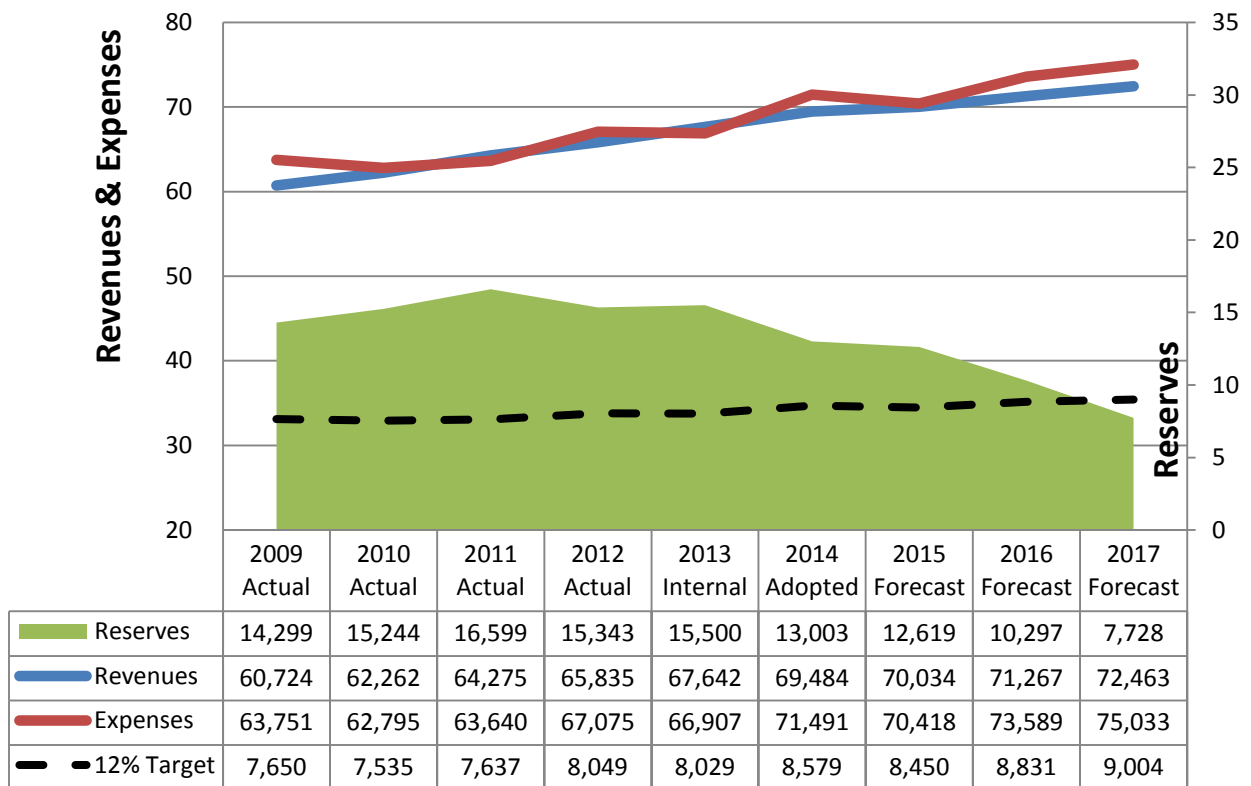
### **General Fund Revenues**

The General Fund forecast builds upon the budgeted 2014 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. While, the forecast illustrates that the current divergence between revenues and expenses and the resulting decline in reserves is not sustainable, it is not considered to be an unsolvable problem. The City recognizes the undesirable balance between revenue and expense trends and will prepare appropriate responses in advance.

**General Fund Revenues (continued)**

The General Fund Financial Forecast is a tool that provides:

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

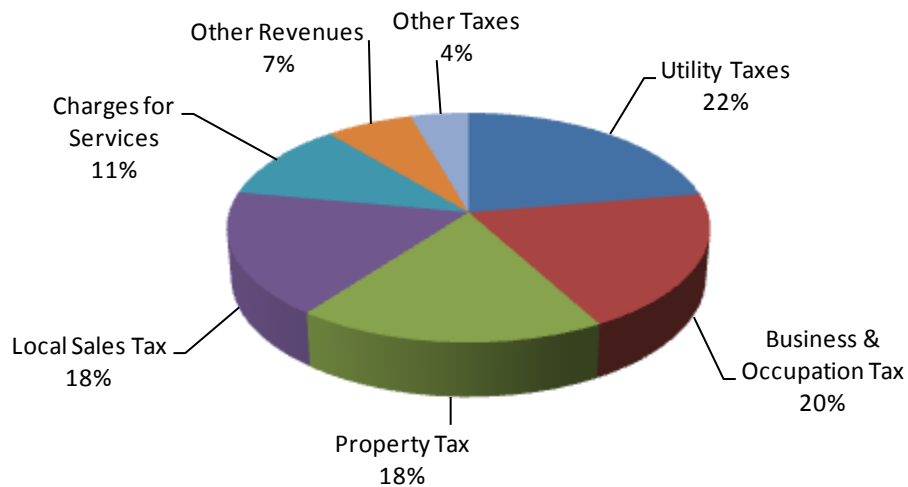
**General Fund (millions)**

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

More information on the [General Fund](#) expenditures and uses can be found in the Fund Budgets section.

## General Fund Revenues (continued)

### 2014 General Fund Budgeted Revenue \$69.48 Million



### Property Tax

The City of Bellingham receives approximately \$2.74 per \$1,000 of assessed valuation from property owners within the City limits. In 2014, this should generate \$23.1 million in total and includes a voter approved \$3 million Low Income Housing Levy that is in place for seven-years. The four components of the City's Levy are: General Fund \$13.6 million, voted Park Greenways III \$4.6 million, voted Housing Levy \$3 million and Fire Pension \$1.9 million. The Property Tax Levy provides roughly 18% of the total General Fund revenue.

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

	Actual			Internal	Budget	Forecast
	2010	2011	2012	2013	2014	2015
<b>Property Tax</b>	12,347,166	12,738,137	13,225,882	13,516,116	13,626,708	13,763,208
<b>Percent Change</b>	3.31%	3.17%	3.83%	2.19%	0.82%	1.00%

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

**General Fund Revenues (continued)****Sales Tax**

Bellingham's General Fund relies heavily on sales tax revenue, which is subject to larger economic swings than most other sources of government revenues. During the recession, retail sales have benefited from our proximity to Canada and the strong Canadian dollar. In 2013, we finally exceeded the pre-recession peak of \$18.9 million of sales tax revenue.

Most market segments grew from their 2012 levels with Motor Vehicles & Parts and Building Construction categories showing the most improvement. General Merchandise, the largest single category contributing to sales tax revenue, increased by 2.1% over 2012. More tax revenue by [business category](#) detail is provided in the City and Local Economy Section.

Next year's budget forecast of \$12.2 million in General Fund sales tax revenue is 16.4% of the total General Fund revenues. The forecast assumes a continued slow recovery in retail and auto sales as well as limited new construction. Growth in the out years is projected at 2-3% per year; a rate commensurate with population growth, price inflation, along with limited new construction.

In 2009, the Sales tax percentage retained in the General Fund was increased from 50.5% to 57.5%. In 2014, this was increased to 61% to pay for the Public Development Authority and social services programs. A graph of [sales tax historical](#) data is provided in the City and Local Economy Section.

	Actual			Internal	Budget	Forecast
	2010	2011	2012	2013	2014	2015
<b>Sales Tax</b>	9,715,328	10,517,657	10,740,289	11,446,914	12,230,000	12,474,600
<b>Percent Change</b>	3.91%	8.26%	2.12%	6.58%	6.84%	2.00%

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

## General Fund Revenues (continued)

### Business & Occupation (B&O) Tax

2013 B&O tax revenue continued to show positive growth. The General Merchandise and Medical Services categories are the largest market segments and both grew positively in 2013.

We anticipate continued growth in 2014 due to the improving economy and increased compliance as the result of our partnership with the State of Washington on-line business licensing.

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

	Actual			Internal	Budget	Forecast
	2010	2011	2012	2013	2014	2015
<b>B&amp;O Tax</b>	10,365,058	11,096,936	11,595,898	12,131,712	12,763,089	12,990,811
<b>Percent Change</b>	-2.23%	7.06%	4.50%	4.62%	5.20%	1.78%

### Utility Tax

The Utility Tax budget for 2014 is \$15.5 million, which is 22% of the General Fund revenue. State law enables cities to levy utility tax up to a 6% on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately \$9 million or 60% of the total utility tax revenue.

	Actual			Internal	Budget	Forecast
	2010	2011	2012	2013	2014	2015
<b>City Tax Water</b>	1,822,697	2,885,334	3,285,502	3,637,577	3,491,900	3,561,735
<b>City Tax Sewer</b>	1,808,752	1,858,813	1,994,886	2,101,633	2,237,400	2,282,148
<b>City Tax Storm</b>	504,801	528,816	574,560	698,939	612,000	624,240
<b>Electricity Tax</b>	3,448,614	3,609,210	3,616,079	3,667,719	3,876,000	3,953,520
<b>Natural Gas Tax</b>	1,326,473	1,352,736	1,189,563	1,093,687	1,581,000	1,612,620
<b>Cable Tax</b>	1,160,309	1,173,408	1,213,948	1,295,964	1,275,000	1,300,500
<b>Telephone Tax</b>	2,653,182	2,395,868	2,270,417	2,211,872	2,463,000	2,512,260
<b>Total Utility Tax</b>	<b>12,724,828</b>	<b>13,804,185</b>	<b>14,144,955</b>	<b>14,707,391</b>	<b>15,536,300</b>	<b>15,847,023</b>
<b>Percent Change</b>	-0.88%	8.48%	2.47%	3.98%	5.64%	2.00%

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



## **Revenues**

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### **General Fund Revenues (continued)**

#### **Utility Tax (continued)**

Beginning in late 2008, and continuing through 2011, the number of new water and sewer hookups dropped dramatically in conjunction with the economic downturn and decline in new construction. Anticipated utility tax on telephones and natural gas is also down due to the economy, warmer winter weather (2012-13), and natural gas rate reductions.

#### **Charges for Goods & Services**

The Charges for Goods & Services budget for 2014 is \$7.6 million. A majority of this revenue is generated from interfund charges to reimburse the General Fund for organization wide services it provides such as administration, finance, legal, and human resources. The 2014 amounts charged to non-General Fund departments and funds are based on the actual costs incurred in 2012 for these services.

	Actual			Internal	Budget	Forecast
	2010	2011	2012	2013	2014	2015
<b>Goods &amp; Services</b>	6,378,066	6,427,720	6,972,385	7,562,941	7,663,267	7,852,045
<b>Percent Change</b>	3.22%	0.78%	8.47%	8.47%	1.33%	2.46%

The other component of Charges for Goods & Services are fees that are charged to users of various City services including probation fees, recreation registration fees, library, and special police services. Each of these revenue streams has an operational manager assigned to the account who is responsible for estimating the 2014 revenue based on historical growth trends.

#### **Other Revenues**

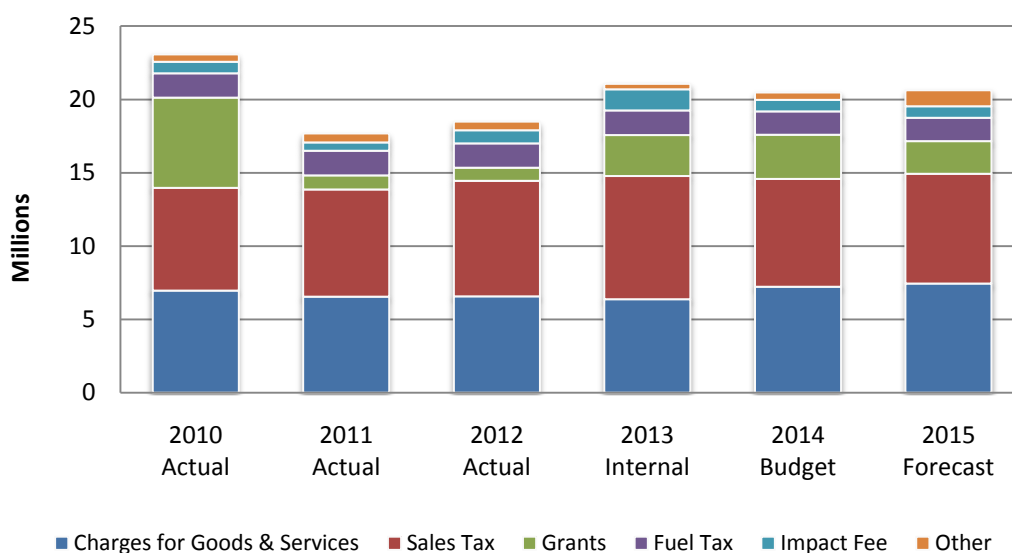
The Other Revenues budget for 2014 is \$4.6 million. The major components in Other Revenues include fines, interest, licenses and permits, and grants.

#### **Other Taxes**

The Other Taxes budget for 2014 is \$3 million and includes taxes such as Public Safety, Admissions, Leasehold Excise, Gambling and others.

## Street Fund Revenues

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



### Charges for Goods & Services

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

### Sales Tax

The Street Fund's portion of the Sales Tax budgeted for 2014 is \$7.3 million. Sales tax revenue continues to grow due to the strong Canadian dollar and continued economic recovery.

In 2014, the portion of sales tax allocated to the Street Fund was reduced from 42.5% to 39%. This reduced sales tax receipts in the Street Fund by approximately \$250,000 per year. A graph of [sales tax historical data](#) is located in the City and Local Economy section of this document.

### Grants

For 2014, the Street Fund has received confirmation of \$2,600,000 in new grants to assist with various City street projects. This number should continue to grow as grants are awarded throughout the year.

### Street Fund Revenues (continued)

#### Fuel Tax

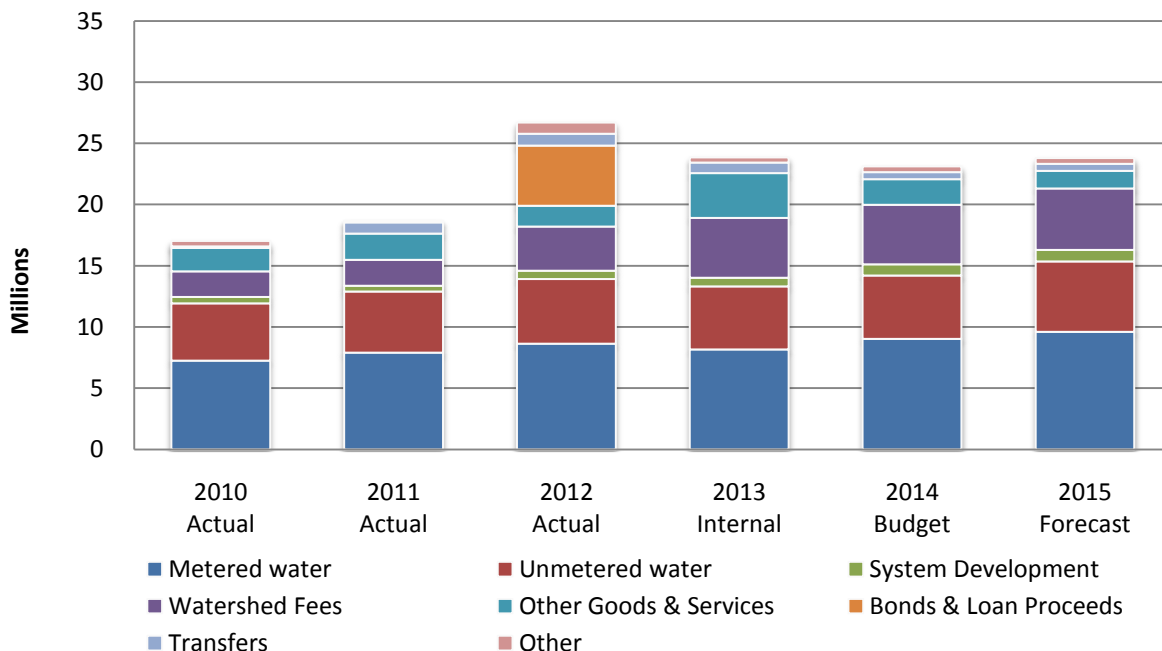
This amount represents the City's portion of the overall tax the State collects on fuel. The budget estimates were provided using guidance from the Municipal Research and Services Center of Washington (MRSC). The decrease in fuel tax revenue is due to higher fuel prices which decrease demand and result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

#### Impact Fees

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

### Water Fund Revenues

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



**Water Fund Revenues (continued)****Unmetered Water**

This revenue comes from the approximately 12,000 unmetered residential water accounts that receive City water. The state now requires that all new accounts must be metered and the city must replace all of the unmetered accounts with meters by 2017.

**Metered Water**

There are approximately 10,000 accounts that are metered.

**System Development Charges**

Revenue received for new hookups to the water system and is used to pay for water system capital projects.

**Watershed Fees**

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

**Other Goods & Services**

This represents all the other charges, fees, and penalties received by the water fund.

**Bonds and Interfund Loan Proceeds**

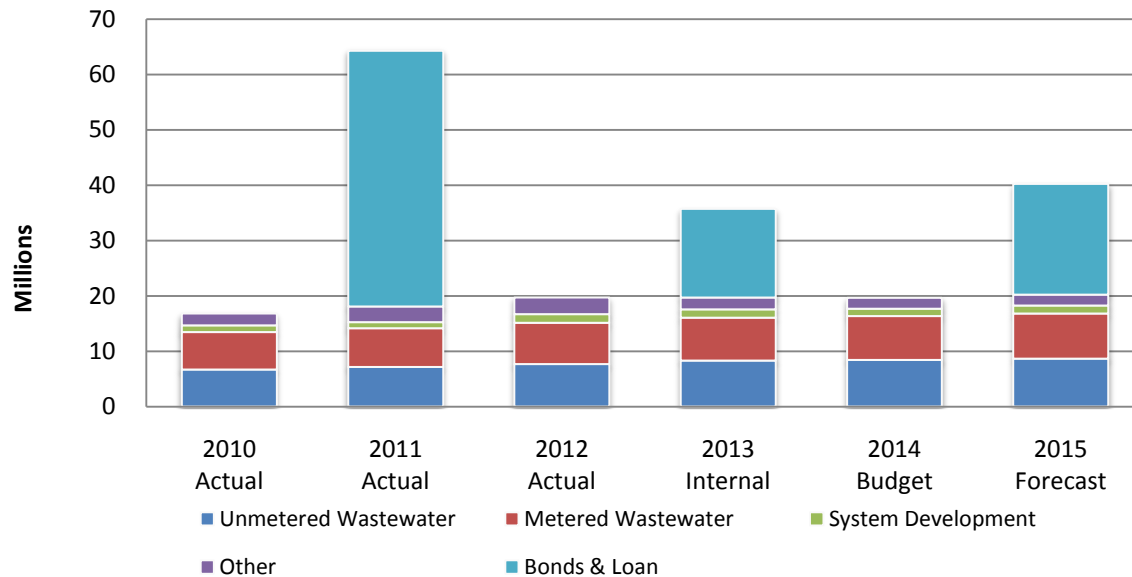
The current capital plan anticipates both utilizing both loans and bonds to fund the capital facility plan projects over the next several years.

**Transfers**

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

### Wastewater Fund Revenues

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



#### Unmetered Wastewater

Residential accounts associated with a flat rate.

#### Metered Wastewater

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

#### System Development Charges

Revenue received for new hookups to the wastewater system and is used to pay for wastewater system capital projects.

#### Other

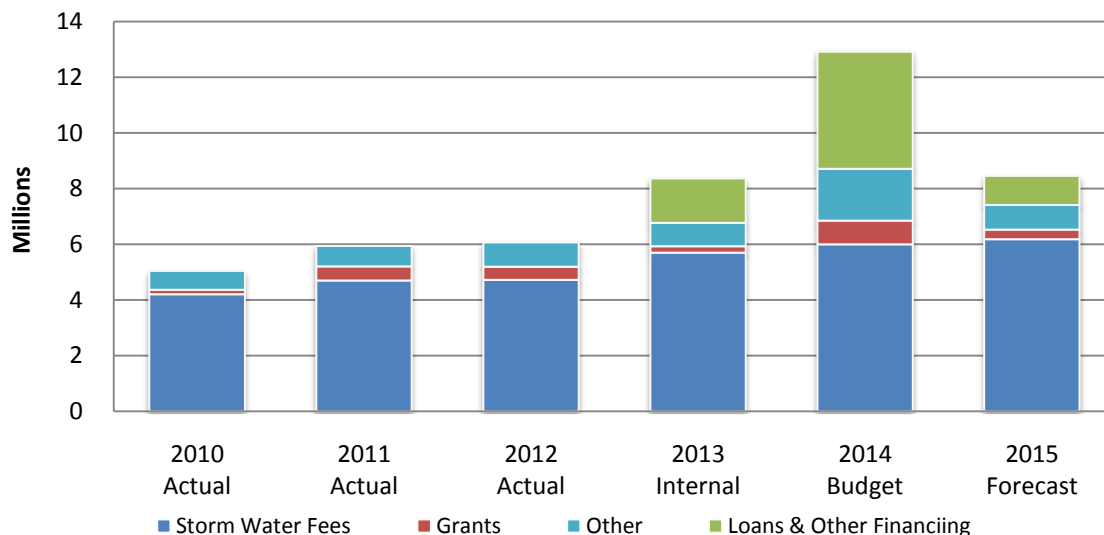
This represents all the other charges, fees, and penalties received by the wastewater fund.

#### Bonds and Loan Proceeds

To fund the Waste Water Expansion Project \$46 million of bonds were issued in 2011 and an additional \$16 million of bonds in 2013. The expansion and infrastructure upgrade is scheduled to be complete in the fall of 2014.

## Storm and Surface Water Fund Revenues

The [Storm and Surface Water Fund](#) is an [enterprise fund](#) for improvement of existing and construction of new storm water facilities. The primary source of revenue is a service charge for impervious surface runoff for all parcels within the city limits. The fund is managed by the [Public Works Department](#).



### Storm Water Fees

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

### Grants

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

### Other Goods & Services

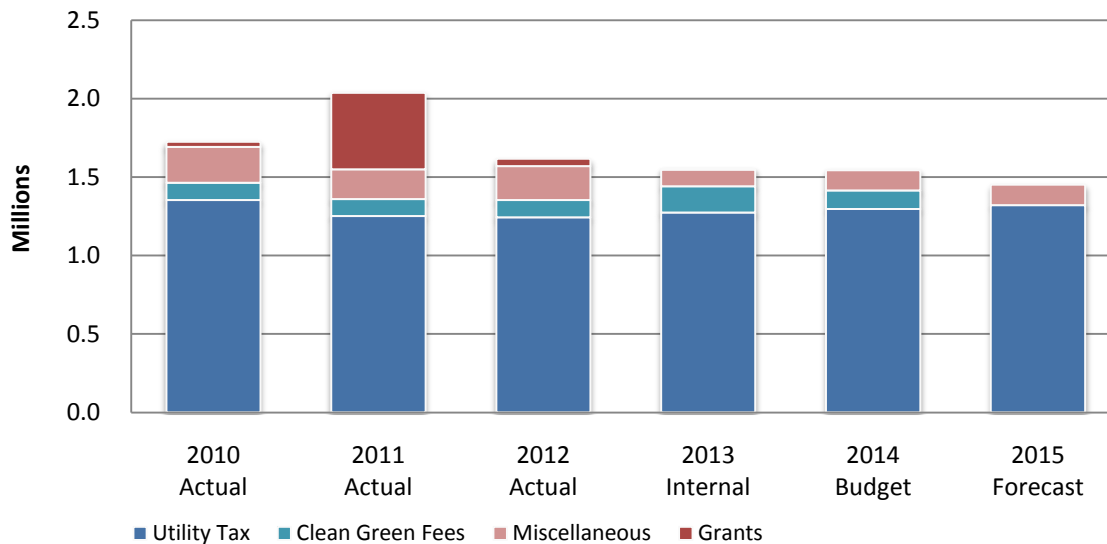
This represents all other charges collected for fees and penalties received by the surface and storm water fund for goods and services, along with revenue from interest, fines, and miscellaneous items.

### Loans and Other Financing

This includes a Department of Ecology loan to improve the water quality of Squalicum Creek.

### Solid Waste Fund Revenues

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



#### Utility Tax

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

#### Clean Green Fees

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

#### Miscellaneous

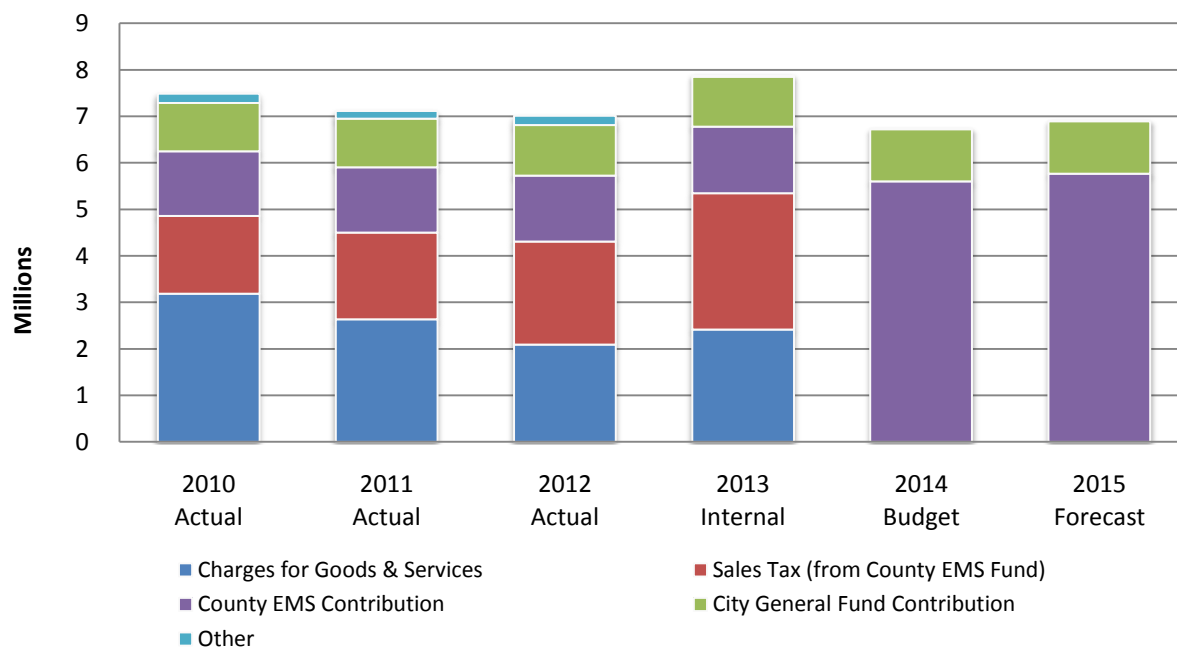
Revenue from all other sources including interest, scrap sales, and fees.

#### Grants

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

## Medic One Fund Revenues

The [Medic One Fund](#) was an [enterprise fund](#) that accounted for countywide ambulance service provided pursuant to an interlocal agreement between the City and Whatcom County. Beginning in 2014, Whatcom County assumed oversight responsibility for the countywide Medic One System. Revenues are generated by the EMS Sales Tax, fees for service, and contributions from the General Funds of the City and County. The fund is managed by the [Fire Department](#).



### Charges for Goods & Services

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

### Sales Tax

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

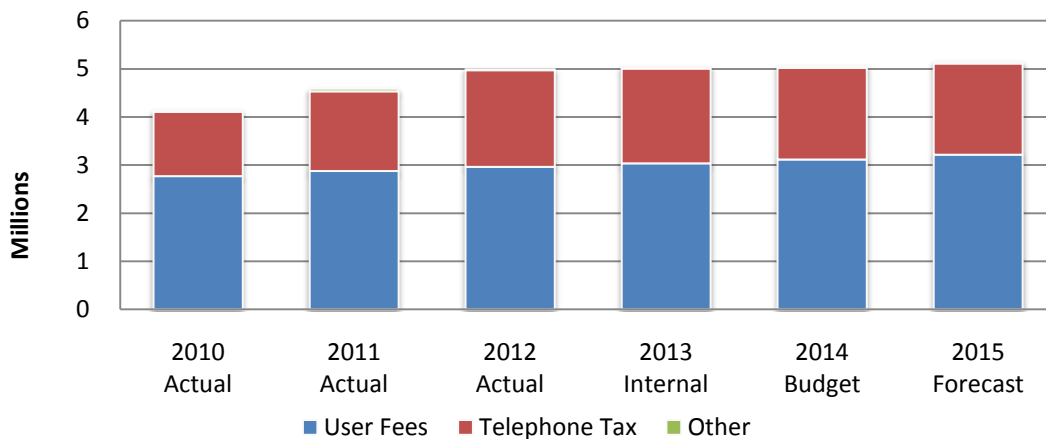
### City & County General Fund Contributions

Beginning in 2014, the County has assumed management oversight of the countywide Medic One System. The County's EMS fund is now contracting with the city to provide Medic One ambulance service.



### Public Safety Dispatch Fund Revenues

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



#### User Fees

These represent the user fees paid into the Dispatch Fund from all of the participating law enforcement, Medic One, and fire departments throughout Whatcom County. The 2014 budgeted contribution from each agency is based on a formula that includes the prior year number of incidents by jurisdiction, number of commissioned officers, and the population of each jurisdiction.

#### Telephone Tax

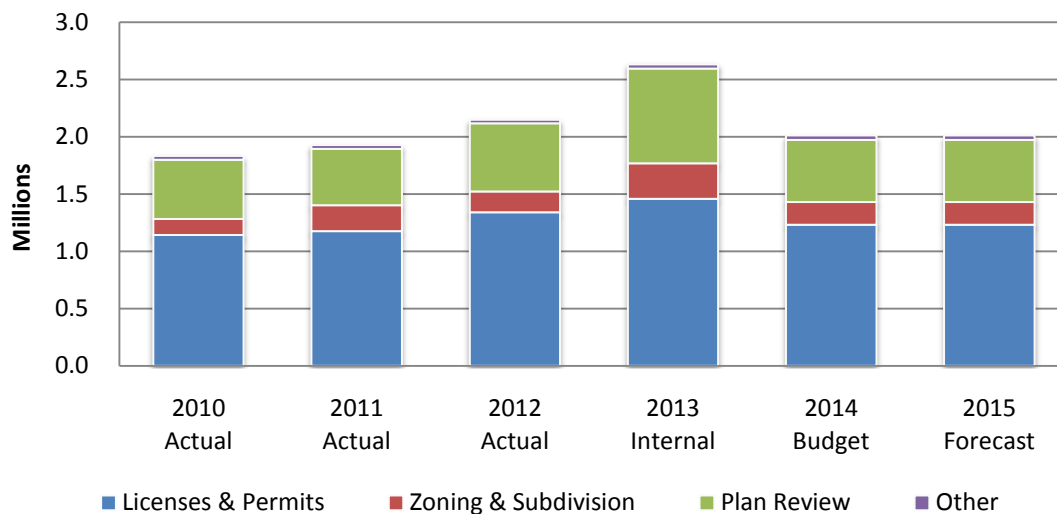
This tax is on telephone service provided in Whatcom County. This money is collected specifically to help pay for 911 Operations. In 2011, this tax was increased to pay for Next Generation equipment upgrades.

#### Other

The other revenue, primarily interest income, amounts to under \$30,000 – not enough to show up on the graph at this scale.

## Development Services Fund Revenues

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



### Licenses & Permits

This revenue is for permits issued for new construction and remodeling and includes such items as building, plumbing, electrical, and fire permits. The 2014 budget of \$1.2 million reflects the current slow building industry and assumes modest slow growth.

### Zoning & Subdivision

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

### Plan Review Revenue

This revenue is for reviewing plans prior to issuing permits.

### Other

The other revenue, primarily interest income and protective inspection fees, amounts to about \$35,000 – not enough to show up on the graph at this scale.

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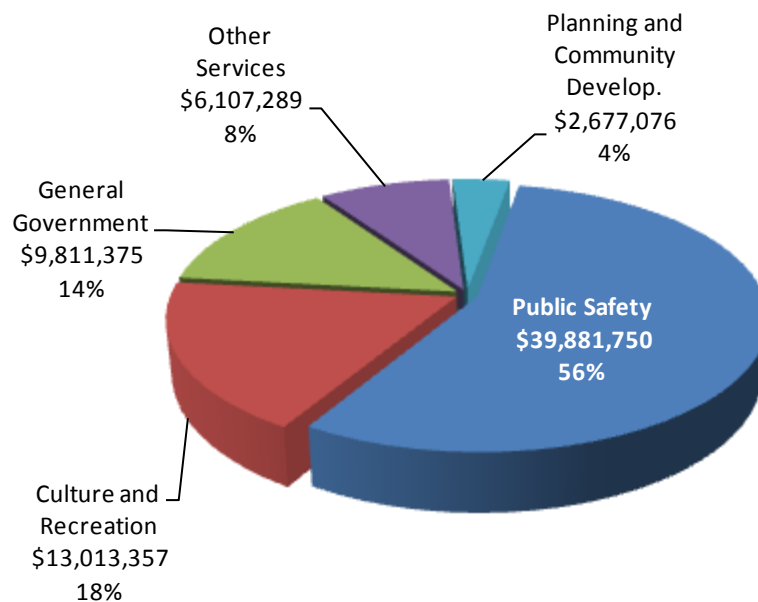
## Fund Budget Summaries

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

### Programs Supported by the General Fund

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

### 2014 General Fund Budgeted Expenditures

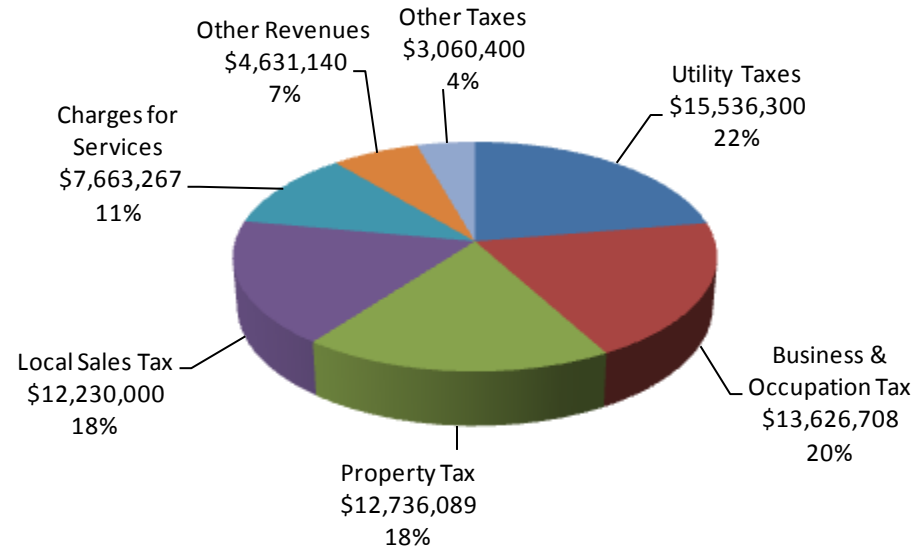


## Fund Budgets

### General Fund Revenues and Sources

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

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

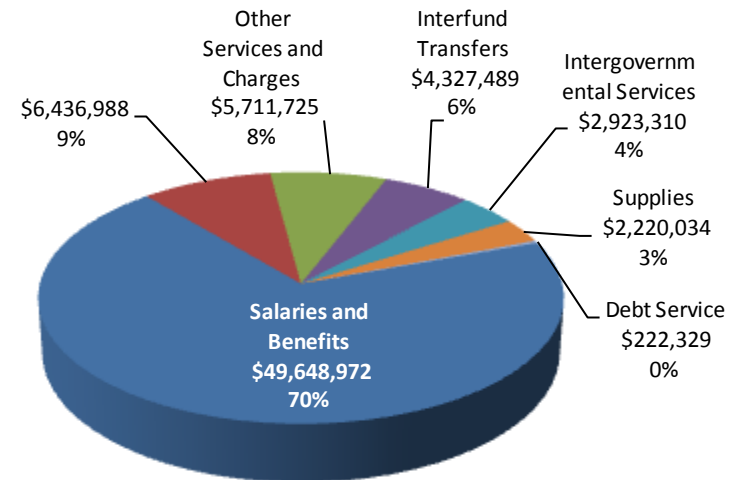


Department	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines	Misc.	Other Financing Sources	Revenue Total (No Reserves)	Estimated Beginning Reserves	Used From (Returned To) Reserves	Total Revenues & Reserves
<b>Fund: 001 General</b>											
FIRE	-	-	-	446,789	-	-	-	446,789	-	727,688	446,789
POLICE	-	-	-	272,720	-	-	-	272,720	-	242,065	272,720
JUDICIAL SERVICES	-	-	-	20,600	-	-	-	20,600	-	194,307	20,600
PARKS & RECREATION	-	-	6,000	-	-	-	-	6,000	-	1,493,791	6,000
LIBRARY	-	-	-	167,621	131,050	50,000	-	348,671	-	3,754,032	348,671
MUSEUM	-	-	-	1,715,827	-	-	-	1,715,827	-	609,269	1,715,827
PLANNING & COM DEVEL	-	-	-	555,244	-	-	-	555,244	-	633,268	555,244
HEARING EXAMINER	-	-	-	640,151	-	-	-	640,151	-	2,074,855	640,151
HUMAN RESOURCES	-	-	7,850	411,583	34,608	-	-	454,041	1,321,556	1,224,551	1,775,597
FINANCE	-	-	90,000	257,500	1,097,525	25,000	421,300	1,891,325	-	204,568	1,891,325
ITSD	36,089	-	-	1,201,279	-	364,891	-	1,602,259	-	5,808,604	1,602,259
LEGAL	-	1,571	15,500	16,995	-	1,553	-	35,619	-	2,641,457	35,619
OFFICE OF THE MAYOR	-	-	35,642	1,019,179	-	24,500	-	1,079,321	40,659	14,297,795	1,119,980
CITY COUNCIL	345,000	38,000	88,667	710,324	10,300	-	373,042	1,565,333	8,067	20,843,408	1,573,400
NON-DEPARTMENTAL	56,808,408	652,000	615,280	227,455	50,000	206,861	290,000	58,850,004	13,509,707	(54,749,658)	72,359,711
<b>Total General</b>	<b>57,189,497</b>	<b>691,571</b>	<b>858,939</b>	<b>7,663,267</b>	<b>1,323,483</b>	<b>672,805</b>	<b>1,084,342</b>	<b>69,483,904</b>	<b>14,879,989</b>	<b>-</b>	<b>84,363,893</b>

## General Fund Expenditures

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

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



General Fund Expenditures by Department	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services	Debt Svc Principal	Debt Svc Interest	Expenditure Total (No Reserves)	Budgeted Ending Reserve	Total Expenditure & Reserves
<b>Fund: 001 General</b>										
FIRE	9,815,846	3,114,418	408,975	1,810,948	4,600	210,815	11,514	15,377,116	40,659	15,417,775
POLICE	12,222,481	5,068,415	616,077	2,879,048	1,622,720	-	-	22,408,741	8,067	22,416,808
JUDICIAL SERVICES	902,213	424,237	48,035	369,408	352,000	-	-	2,095,893	-	2,095,893
PARKS & RECREATION	3,393,095	1,475,042	487,461	2,053,405	1,860	-	-	7,410,863	-	7,410,863
LIBRARY	1,942,173	798,503	466,179	889,348	6,500	-	-	4,102,703	-	4,102,703
MUSEUM	783,136	356,985	35,743	323,927	-	-	-	1,499,791	-	1,499,791
PLANNING & COM DEVEL	1,243,760	545,498	13,050	874,768	-	-	-	2,677,076	-	2,677,076
HEARING EXAMINER	145,452	57,083	1,546	10,826	-	-	-	214,907	-	214,907
HUMAN RESOURCES	595,080	276,292	27,678	284,062	5,400	-	-	1,188,512	-	1,188,512
FINANCE	1,329,177	618,813	38,678	214,828	123,600	-	-	2,325,096	-	2,325,096
ITSD	1,369,012	560,514	46,187	738,113	1,180	-	-	2,715,006	-	2,715,006
LEGAL	923,148	387,618	19,921	347,905	-	-	-	1,678,592	1,321,556	3,000,148
OFFICE OF THE MAYOR	600,936	247,181	16,168	310,192	-	-	-	1,174,477	-	1,174,477
CITY COUNCIL	288,712	164,152	12,965	48,956	-	-	-	514,785	-	514,785
NON-DEPARTMENTAL	-	-	-	974,350	5,132,939	-	-	6,107,289	11,502,764	17,610,053
<b>Total General</b>	<b>35,554,221</b>	<b>14,094,751</b>	<b>2,238,663</b>	<b>12,130,084</b>	<b>7,250,799</b>	<b>210,815</b>	<b>11,514</b>	<b>71,490,847</b>	<b>12,873,046</b>	<b>84,363,893</b>

**General Fund Expenditures by Sub Type –All Programs**

<b>Expenditures - General Fund</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
SALARIES & WAGES	31,844,003	33,945,514	34,412,069	1.4%
OVERTIME & HAZARD DUTY	766,070	1,156,483	1,142,152	-1.2%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>32,610,073</b>	<b>35,101,997</b>	<b>35,554,221</b>	<b>1.3%</b>
PERSONNEL BENEFITS	11,309,424	12,496,578	14,094,751	12.8%
PENSION & DISABILITY PAY	1,700,028	1,373,448	0	-100.0%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>13,009,452</b>	<b>13,870,026</b>	<b>14,094,751</b>	<b>1.6%</b>
OFFICE & OPER. SUPPLIES	1,084,204	1,252,608	1,309,755	4.6%
FUEL CONSUMED	359,163	311,432	318,451	2.3%
ITEMS PURCHASED FOR RESALE	6,106	5,700	5,871	3.0%
SMALL TOOLS & MINOR EQUIP	564,245	692,728	585,957	-15.4%
INTERFUND WAREHOUSE SUPPLIES	7,061	18,485	18,629	0.8%
<b>SUPPLIES Subtotal</b>	<b>2,020,779</b>	<b>2,280,953</b>	<b>2,238,663</b>	<b>-1.9%</b>
PROFESSIONAL SERVICES	3,018,169	2,768,889	3,079,833	11.2%
COMMUNICATION	102,158	208,250	86,774	-58.3%
TRAVEL	74,424	126,844	150,999	19.0%
TAXES & OPERATING ASSESSMENTS	20,225	20,560	14,560	-29.2%
OPERATING RENTALS & LEASES	385,868	401,612	441,199	9.9%
INSURANCE	1,110	583	583	0.0%
UTILITY SERVICE	751,233	771,710	876,862	13.6%
REPAIRS & MAINTENANCE	510,707	606,982	684,733	12.8%
MISCELLANEOUS	389,707	344,800	371,502	7.7%
INTERFUND PROFESSIONAL SERVICES	307,373	250,036	441,216	76.5%
INTERFUND COMMUNICATION	1,224,620	1,367,804	1,411,372	3.2%
INTERFUND OP RENTALS & LEASES	2,376,811	2,463,240	2,607,041	5.8%
INTERFUND INSURANCE	736,666	732,763	765,338	4.4%
INTERFUND REPAIRS & MAINTENANCE	1,139,163	1,111,010	1,198,072	7.8%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>11,038,234</b>	<b>11,175,083</b>	<b>12,130,084</b>	<b>8.5%</b>
INTERGOVERNMENTAL PROF SERV	2,729,098	2,669,739	2,923,310	9.5%
INTERFUND SUBSIDIES	5,410,636	3,072,000	4,327,489	40.9%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>8,139,734</b>	<b>5,741,739</b>	<b>7,250,799</b>	<b>26.3%</b>
LAND	8,369	0	0	0.0%
MACHINERY AND EQUIPMENT	22,211	0	0	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>30,580</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
PRINCIPAL	202,670	208,213	210,815	1.2%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>202,670</b>	<b>208,213</b>	<b>210,815</b>	<b>1.2%</b>
INTEREST ON INTERFUND DEBT	23,403	14,651	11,514	-21.4%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>23,403</b>	<b>14,651</b>	<b>11,514</b>	<b>-21.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>67,074,925</b>	<b>68,392,662</b>	<b>71,490,847</b>	<b>4.5%</b>

## **Revenues and Sources, Expenditures and Uses – All Funds**

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

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

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



## ***Fund Budgets***

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

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

<b>General Fund (001)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	16,582,657	14,182,602	16,200,070	14,879,989	4.9%
<b>Revenues:</b>					
Taxes	52,598,366	54,850,381	54,805,381	57,189,497	4.3%
Licenses and Permits	761,385	729,271	729,271	691,571	-5.2%
Intergovernmental Revenues	2,409,724	1,283,718	1,208,180	858,939	-33.1%
Goods and Services Charges	6,972,385	7,028,136	7,490,681	7,663,267	9.0%
Fines	1,172,061	1,271,100	1,316,100	1,323,483	4.1%
Miscellaneous	830,969	605,069	605,069	672,805	11.2%
Other Financing Sources	1,090,526	1,445,582	1,445,582	1,084,342	-25.0%
<b>Subtotal of Revenues</b>	<b>65,835,416</b>	<b>67,213,257</b>	<b>67,600,264</b>	<b>69,483,904</b>	<b>3.4%</b>
<b>Fund Total Sources</b>	<b>82,418,073</b>	<b>81,395,859</b>	<b>83,800,334</b>	<b>84,363,893</b>	<b>3.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	45,619,525	48,972,023	49,281,976	49,648,972	1.4%
Supplies	2,013,718	2,262,468	2,396,163	2,220,034	-1.9%
Interfund Supplies	7,061	18,485	18,285	18,629	0.8%
Services	5,233,376	5,229,670	5,947,930	5,711,725	9.2%
Interfund Services	5,784,633	5,924,853	6,036,437	6,418,359	8.3%
Intergovernmental Expenditures	8,159,959	5,762,299	5,741,489	7,250,799	25.8%
Capital	30,580	0	212,900	-	--
Principal and Interest	226,073	222,864	222,864	222,329	-0.2%
<b>Subtotal of Expenditures</b>	<b>67,074,925</b>	<b>68,392,662</b>	<b>69,858,044</b>	<b>71,490,847</b>	<b>4.5%</b>
Ending Reserves	15,343,148	13,003,197	13,942,290	12,873,046	-1.0%
<b>Fund Total Uses</b>	<b>82,418,073</b>	<b>81,395,859</b>	<b>83,800,334</b>	<b>84,363,893</b>	<b>3.6%</b>

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

**Street Fund:** A [special revenue fund](#) designated for maintenance of all City Streets. The fund is managed by the [Public Works Department](#).

<b>Street Fund (111)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	10,126,753	1,839,968	10,713,344	1,926,844	4.7%
<b>Revenues:</b>					
Taxes	7,887,244	7,555,500	7,555,500	7,335,000	-2.9%
Licenses and Permits	42,086	42,000	42,000	54,000	28.6%
Intergovernmental Revenues	2,532,281	4,267,000	15,845,130	4,618,500	8.2%
Goods and Services Charges	7,484,896	7,534,375	8,197,118	8,007,395	6.3%
Miscellaneous	187,847	168,535	427,792	455,745	170.4%
Other Financing Sources	350,000	-	-	-	--
<b>Subtotal of Revenues</b>	<b>18,484,354</b>	<b>19,567,410</b>	<b>32,067,540</b>	<b>20,470,640</b>	<b>4.6%</b>
<b>Fund Total Sources</b>	<b>28,611,107</b>	<b>21,407,378</b>	<b>42,780,884</b>	<b>22,397,484</b>	<b>4.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	7,197,027	7,213,237	7,448,216	7,075,092	-1.9%
Supplies	634,022	559,857	574,436	567,877	1.4%
Interfund Supplies	85,979	148,382	147,882	93,055	-37.1%
Services	3,356,793	3,830,876	12,537,436	3,116,862	-18.6%
Interfund Services	3,570,609	3,247,122	3,049,817	3,138,958	-3.3%
Intergovernmental Expenditures	339,166	914,710	1,466,730	1,439,006	57.3%
Capital	2,701,366	4,245,246	16,525,546	5,338,370	25.7%
<b>Subtotal of Expenditures</b>	<b>17,884,962</b>	<b>20,159,430</b>	<b>41,750,063</b>	<b>20,769,220</b>	<b>3.0%</b>
Ending Reserves	10,726,145	1,247,948	1,030,821	1,628,264	30.5%
<b>Fund Total Uses</b>	<b>28,611,107</b>	<b>21,407,378</b>	<b>42,780,884</b>	<b>22,397,484</b>	<b>4.6%</b>

**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](#).

<b>Paths &amp; Trails Reserve Fund (113)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	8,917	17,141	17,355	22,947	33.9%
<b>Revenues:</b>					
Intergovernmental Revenues	8,285	7,750	7,750	7,750	0.0%
Miscellaneous	153	145	145	447	208.3%
<b>Subtotal of Revenues</b>	<b>8,438</b>	<b>7,895</b>	<b>7,895</b>	<b>8,197</b>	<b>3.8%</b>
<b>Fund Total Sources</b>	<b>17,355</b>	<b>25,036</b>	<b>25,250</b>	<b>31,144</b>	<b>24.4%</b>
<b>Expenditures:</b>					
Interfund Services	-	2,514	2,514	506	-79.9%
<b>Subtotal of Expenditures</b>	<b>-</b>	<b>2,514</b>	<b>2,514</b>	<b>506</b>	<b>-79.9%</b>
Ending Reserves	17,355	22,522	22,736	30,638	36.0%
<b>Fund Total Uses</b>	<b>17,355</b>	<b>25,036</b>	<b>25,250</b>	<b>31,144</b>	<b>24.4%</b>

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

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

<b>Parksite Acquisition Fund (123)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	296,457	82,985	299,945	82,985	0.0%
<b>Revenues:</b>					
Miscellaneous	3,489	2,325	2,325	2,772	19.2%
<b>Subtotal of Revenues</b>	<b>3,489</b>	<b>2,325</b>	<b>2,325</b>	<b>2,772</b>	<b>19.2%</b>
<b>Fund Total Sources</b>	<b>299,946</b>	<b>85,310</b>	<b>302,270</b>	<b>85,757</b>	<b>0.5%</b>
<b>Expenditures:</b>					
Interfund Services	-	2,514	2,514	506	-79.9%
Capital	-	-	216,380	-	--
<b>Subtotal of Expenditures</b>	<b>-</b>	<b>2,514</b>	<b>218,894</b>	<b>506</b>	<b>-79.9%</b>
Ending Reserves	299,946	82,796	83,376	85,251	3.0%
<b>Fund Total Uses</b>	<b>299,946</b>	<b>85,310</b>	<b>302,270</b>	<b>85,757</b>	<b>0.5%</b>

**Federal Building Fund:** A Special Revenue Fund to account for a Federal Grant and capital improvements to the Federal Building. The fund is managed by Public Works and Finance Departments.

<b>Federal Building Fund (125)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	531,424	480,216	480,467	433,085	-9.8%
<b>Revenues:</b>					
Miscellaneous	5,661	5,202	5,202	4,510	-13.3%
Other Financing Sources	-	-	-	1,888,045	--
<b>Subtotal of Revenues</b>	<b>5,661</b>	<b>5,202</b>	<b>5,202</b>	<b>1,892,555</b>	<b>36281%</b>
<b>Fund Total Sources</b>	<b>537,085</b>	<b>485,418</b>	<b>485,669</b>	<b>2,325,640</b>	<b>379.1%</b>
<b>Expenditures:</b>					
Services	-	-	-	1,888,045	--
Interfund Services	56,619	51,909	131,909	51,909	0.0%
<b>Subtotal of Expenditures</b>	<b>56,619</b>	<b>51,909</b>	<b>131,909</b>	<b>1,939,954</b>	<b>3637.2%</b>
Ending Reserves	480,466	433,509	353,760	385,686	-11.0%
<b>Fund Total Uses</b>	<b>537,085</b>	<b>485,418</b>	<b>485,669</b>	<b>2,325,640</b>	<b>379.1%</b>

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

**Library Gift Fund:** Accumulates donations to the Library which are generally used to purchase books and materials. The fund is managed by the [Library](#).

<b>Library Gift Fund (126)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	51,649	6,000	44,912	6,000	0.0%
<b>Revenues:</b>					
Miscellaneous	48,934	25,000	25,000	25,000	0.0%
<b>Subtotal of Revenues</b>	<b>48,934</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.0%</b>
<b>Fund Total Sources</b>	<b>100,583</b>	<b>31,000</b>	<b>69,912</b>	<b>31,000</b>	<b>0.0%</b>
<b>Expenditures:</b>					
Supplies	54,675	25,000	54,000	25,750	3.0%
Services	995	-	1,000	-	--
<b>Subtotal of Expenditures</b>	<b>55,670</b>	<b>25,000</b>	<b>55,000</b>	<b>25,750</b>	<b>3.0%</b>
Ending Reserves	44,913	6,000	14,912	5,250	-12.5%
<b>Fund Total Uses</b>	<b>100,583</b>	<b>31,000</b>	<b>69,912</b>	<b>31,000</b>	<b>0.0%</b>

**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](#).

<b>Olympic Pipeline Incident Fund (131)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	661,235	44,956	601,643	44,956	0.0%
<b>Revenues:</b>					
Miscellaneous	7,434	5,814	5,814	4,593	-21.0%
<b>Subtotal of Revenues</b>	<b>7,434</b>	<b>5,814</b>	<b>5,814</b>	<b>4,593</b>	<b>-21.0%</b>
<b>Fund Total Sources</b>	<b>668,669</b>	<b>50,770</b>	<b>607,457</b>	<b>49,549</b>	<b>-2.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	14,005	--
Supplies	10,378	-	14,895	6,000	--
Services	30,096	-	87,153	-	--
Interfund Services	26,435	2,572	2,572	588	-77.1%
Intergovernmental Expenditures	117	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>67,026</b>	<b>2,572</b>	<b>104,620</b>	<b>20,593</b>	<b>700.7%</b>
Ending Reserves	601,643	48,198	502,837	28,956	-39.9%
<b>Fund Total Uses</b>	<b>668,669</b>	<b>50,770</b>	<b>607,457</b>	<b>49,549</b>	<b>-2.4%</b>

## ***Fund Budgets***

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

**Squalicum Park Olympic Fund:** Accounts for the portion of settlement proceeds designated for Squalicum Park; the fund is managed by the [Parks and Recreation Department](#). Fund closed at the end of 2013.

<b>Squalicum Park/Olympic Fund (132)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	41,736	-	15,439	-	--
<b>Revenues:</b>					
Miscellaneous	363	-	-	-	--
<b>Subtotal of Revenues</b>	<b>363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>42,099</b>	<b>-</b>	<b>15,439</b>	<b>-</b>	<b>--</b>
<b>Expenditures:</b>					
Interfund Services	32	-	-	-	--
Capital	26,627	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>26,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
Ending Reserves	15,440	-	15,439	-	--
<b>Fund Total Uses</b>	<b>42,099</b>	<b>-</b>	<b>15,439</b>	<b>-</b>	<b>--</b>

**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](#).

<b>Olympic-Whatcom Falls Park Addl Fund (134)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	262,306	262,033	265,392	265,087	1.2%
<b>Revenues:</b>					
Miscellaneous	3,087	2,318	2,318	2,790	20.4%
<b>Subtotal of Revenues</b>	<b>3,087</b>	<b>2,318</b>	<b>2,318</b>	<b>2,790</b>	<b>20.4%</b>
<b>Fund Total Sources</b>	<b>265,393</b>	<b>264,351</b>	<b>267,710</b>	<b>267,877</b>	<b>1.3%</b>
<b>Expenditures:</b>					
Interfund Services	-	2,514	2,514	506	-79.9%
Capital	-	25,000	25,000	200,000	700.0%
<b>Subtotal of Expenditures</b>	<b>-</b>	<b>27,514</b>	<b>27,514</b>	<b>200,506</b>	<b>628.7%</b>
Ending Reserves	265,393	236,837	240,196	67,371	-71.6%
<b>Fund Total Uses</b>	<b>265,393</b>	<b>264,351</b>	<b>267,710</b>	<b>267,877</b>	<b>1.3%</b>

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

**Little Squalicum Oeser Settlement Fund:** Accounts for funds from the Oeser Property settlement; this fund is managed by the [Parks and Recreation Department](#). Fund closed at the end of 2013.

<b>Little Squalicum-Oeser Settlement Fund (135)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	15,457	-	6,144	-	--
<b>Revenues:</b>					
Miscellaneous	168	-	-	-	--
<b>Subtotal of Revenues</b>	<b>168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>15,625</b>	<b>-</b>	<b>6,144</b>	<b>-</b>	<b>--</b>
<b>Expenditures:</b>					
Services	9,315	-	5,976	-	--
Interfund Services	165	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>9,480</b>	<b>-</b>	<b>5,976</b>	<b>-</b>	<b>--</b>
Ending Reserves	6,145	-	168	-	--
<b>Fund Total Uses</b>	<b>15,625</b>	<b>-</b>	<b>6,144</b>	<b>-</b>	<b>--</b>

**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.

<b>Environmental Remediation Fund (136)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	428,828	1,062,240	1,090,538	663,300	-37.6%
<b>Revenues:</b>					
Intergovernmental Revenues	328,068	53,750	2,469,835	-	-100.0%
Miscellaneous	155,502	12,000	1,375,852	10,000	-16.7%
Other Financing Sources	1,000,000	-	-	400,000	--
<b>Subtotal of Revenues</b>	<b>1,483,570</b>	<b>65,750</b>	<b>3,845,687</b>	<b>410,000</b>	<b>523.6%</b>
<b>Fund Total Sources</b>	<b>1,912,398</b>	<b>1,127,990</b>	<b>4,936,225</b>	<b>1,073,300</b>	<b>-4.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	12,075	-	-	-	--
Services	747,825	-	3,467,254	-	--
Interfund Services	29,256	57,268	57,268	64,057	11.9%
Intergovernmental Expenditures	34,086	-	440,000	-	--
<b>Subtotal of Expenditures</b>	<b>823,242</b>	<b>57,268</b>	<b>3,964,522</b>	<b>64,057</b>	<b>11.9%</b>
Ending Reserves	1,089,156	1,070,722	971,703	1,009,243	-5.7%
<b>Fund Total Uses</b>	<b>1,912,398</b>	<b>1,127,990</b>	<b>4,936,225</b>	<b>1,073,300</b>	<b>-4.8%</b>

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

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

<b>1st 1/4% Real Estate Excise Tax Fund (141)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	2,594,365	993,745	2,287,979	1,215,000	22.3%
<b>Revenues:</b>					
Taxes	1,148,204	850,000	850,000	1,000,000	17.6%
Intergovernmental Revenues	-	-	750,000	-	--
Miscellaneous	25,550	20,660	20,660	34,642	67.7%
<b>Subtotal of Revenues</b>	<b>1,173,754</b>	<b>870,660</b>	<b>1,620,660</b>	<b>1,034,642</b>	<b>18.8%</b>
<b>Fund Total Sources</b>	<b>3,768,119</b>	<b>1,864,405</b>	<b>3,908,639</b>	<b>2,249,642</b>	<b>20.7%</b>
<b>Expenditures:</b>					
Supplies	670	-	-	-	--
Services	136,532	66,000	89,033	131,000	98.5%
Interfund Services	21,479	8,083	8,083	23,638	192.4%
Capital	1,321,460	1,000,000	2,823,349	1,000,000	0.0%
<b>Subtotal of Expenditures</b>	<b>1,480,141</b>	<b>1,074,083</b>	<b>2,920,465</b>	<b>1,154,638</b>	<b>7.5%</b>
Ending Reserves	2,287,978	790,322	988,174	1,095,004	38.6%
<b>Fund Total Uses</b>	<b>3,768,119</b>	<b>1,864,405</b>	<b>3,908,639</b>	<b>2,249,642</b>	<b>20.7%</b>

<b>2nd 1/4% Real Estate Excise Tax Fund (142)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	2,375,346	2,204,499	2,573,565	2,073,548	-5.9%
<b>Revenues:</b>					
Taxes	1,148,204	850,000	850,000	1,000,000	17.6%
Intergovernmental Revenues	917,016	385,000	1,346,400	20,000	-94.8%
Miscellaneous	30,766	20,612	20,612	27,532	33.6%
<b>Subtotal of Revenues</b>	<b>2,095,986</b>	<b>1,255,612</b>	<b>2,217,012</b>	<b>1,047,532</b>	<b>-16.6%</b>
<b>Fund Total Sources</b>	<b>4,471,332</b>	<b>3,460,111</b>	<b>4,790,577</b>	<b>3,121,080</b>	<b>-9.8%</b>
<b>Expenditures:</b>					
Supplies	8	-	-	-	--
Interfund Supplies	441	-	-	-	--
Services	291,596	656,250	965,737	50,000	-92.4%
Interfund Services	83,193	7,805	7,805	20,269	159.7%
Intergovernmental Expenditures	687,203	721,839	721,839	719,925	-0.3%
Capital	835,329	-	1,295,087	0	--
<b>Subtotal of Expenditures</b>	<b>1,897,770</b>	<b>1,385,894</b>	<b>2,990,468</b>	<b>790,194</b>	<b>-43.0%</b>
Ending Reserves	2,573,562	2,074,217	1,800,109	2,330,886	12.4%
<b>Fund Total Uses</b>	<b>4,471,332</b>	<b>3,460,111</b>	<b>4,790,577</b>	<b>3,121,080</b>	<b>-9.8%</b>

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

**Police Federal Equitable Share Fund:** Governed by an agreement between the City and the U.S. Treasury Department that allows the City a share of property or proceeds forfeited to the Federal Government. The [Police Department](#) manages this fund.

<b>Police Federal Equitable Share Fund (151)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	467,209	386,662	337,085	296,264	-23.4%
<b>Revenues:</b>					
Intergovernmental Revenues	8,755	12,600	12,600	-	-100.0%
Miscellaneous	4,581	3,090	3,090	4,465	44.5%
<b>Subtotal of Revenues</b>	<b>13,336</b>	<b>15,690</b>	<b>15,690</b>	<b>4,465</b>	<b>-71.5%</b>
<b>Fund Total Sources</b>	<b>480,545</b>	<b>402,352</b>	<b>352,775</b>	<b>300,729</b>	<b>-25.3%</b>
<b>Expenditures:</b>					
Supplies	33,793	27,000	27,000	94,810	251.1%
Services	25,000	25,000	25,000	25,000	0.0%
Interfund Services	5,983	6,280	6,280	6,362	1.3%
Capital	28,311	36,000	36,000	36,000	0.0%
<b>Subtotal of Expenditures</b>	<b>93,087</b>	<b>94,280</b>	<b>94,280</b>	<b>162,172</b>	<b>72.0%</b>
Ending Reserves	387,458	308,072	258,495	138,557	-55.0%
<b>Fund Total Uses</b>	<b>480,545</b>	<b>402,352</b>	<b>352,775</b>	<b>300,729</b>	<b>-25.3%</b>

**Asset Forfeiture / Drug Enforcement Fund:** Proceeds from seizures are held in this fund and used by the police department for drug enforcement. Managed by the [Police Department](#).

<b>Asset Forfeiture/Drug Enforce. Fund (152)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	80,558	61,002	112,214	86,002	41.0%
<b>Revenues:</b>					
Miscellaneous	28,100	41,187	41,187	41,131	-0.1%
<b>Subtotal of Revenues</b>	<b>28,100</b>	<b>41,187</b>	<b>41,187</b>	<b>41,131</b>	<b>-0.1%</b>
<b>Fund Total Sources</b>	<b>108,658</b>	<b>102,189</b>	<b>153,401</b>	<b>127,133</b>	<b>24.4%</b>
<b>Expenditures:</b>					
Supplies	10,272	22,000	22,000	28,660	30.3%
Services	9,944	5,750	5,750	10,000	73.9%
Interfund Services	26,601	20,773	20,773	23,371	12.5%
<b>Subtotal of Expenditures</b>	<b>46,817</b>	<b>48,523</b>	<b>48,523</b>	<b>62,031</b>	<b>27.8%</b>
Ending Reserves	61,841	53,666	104,878	65,102	21.3%
<b>Fund Total Uses</b>	<b>108,658</b>	<b>102,189</b>	<b>153,401</b>	<b>127,133</b>	<b>24.4%</b>



## ***Fund Budgets***

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

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

<b>Criminal Justice Fund (153)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	693,705	836,499	696,369	858,095	2.6%
<b>Revenues:</b>					
Intergovernmental Revenues	273,129	299,634	299,634	376,634	25.7%
Miscellaneous	8,491	5,386	5,386	6,620	22.9%
<b>Subtotal of Revenues</b>	<b>281,620</b>	<b>305,020</b>	<b>305,020</b>	<b>383,254</b>	<b>25.6%</b>
<b>Fund Total Sources</b>	<b>975,325</b>	<b>1,141,519</b>	<b>1,001,389</b>	<b>1,241,349</b>	<b>8.7%</b>
<b>Expenditures:</b>					
Supplies	21,021	42,000	42,000	176,760	320.9%
Services	110,361	90,000	90,000	385,000	327.8%
Interfund Services	7,573	10,876	10,876	61,551	465.9%
Intergovernmental Expenditures	140,000	365,000	365,000	140,000	-61.6%
<b>Subtotal of Expenditures</b>	<b>278,955</b>	<b>507,876</b>	<b>507,876</b>	<b>763,311</b>	<b>50.3%</b>
Ending Reserves	696,370	633,643	493,513	478,038	-24.6%
<b>Fund Total Uses</b>	<b>975,325</b>	<b>1,141,519</b>	<b>1,001,389</b>	<b>1,241,349</b>	<b>8.7%</b>

**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.

<b>Public Safety Dispatch Fund (160)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	2,061,700	1,949,217	2,353,562	2,207,647	13.3%
<b>Revenues:</b>					
Intergovernmental Revenues	3,067,960	3,026,172	3,026,172	3,062,344	1.2%
Goods and Services Charges	1,901,598	1,880,532	1,880,532	1,956,419	4.0%
Miscellaneous	22,694	25,763	25,763	28,809	11.8%
<b>Subtotal of Revenues</b>	<b>4,992,252</b>	<b>4,932,467</b>	<b>4,932,467</b>	<b>5,047,572</b>	<b>2.3%</b>
<b>Fund Total Sources</b>	<b>7,053,952</b>	<b>6,881,684</b>	<b>7,286,029</b>	<b>7,255,219</b>	<b>5.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,678,985	4,161,863	4,167,290	4,202,053	1.0%
Supplies	332,105	88,555	88,555	93,223	5.3%
Interfund Supplies	-	25	25	-	-100.0%
Services	155,249	169,123	169,123	254,972	50.8%
Interfund Services	366,301	224,980	224,980	240,175	6.8%
Intergovernmental Expenditures	27,164	41,953	41,953	32,207	-23.2%
Capital	154,422	94,000	94,000	-	-100.0%
<b>Subtotal of Expenditures</b>	<b>4,714,226</b>	<b>4,780,499</b>	<b>4,785,926</b>	<b>4,822,630</b>	<b>0.9%</b>
Ending Reserves	2,339,726	2,101,185	2,500,103	2,432,589	15.8%
<b>Fund Total Uses</b>	<b>7,053,952</b>	<b>6,881,684</b>	<b>7,286,029</b>	<b>7,255,219</b>	<b>5.4%</b>

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

**Transportation Benefit District Fund:** Is funded from a voter approved 0.2% Sales Tax that began in April of 2011 and runs for ten years. Funds will be used to maintain and build transportation infrastructure and to pay for Sunday bus service in Bellingham. The fund is budgeted in the [Public Works Department](#).

<b>Transportation Benefit District Fund (161)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	914,352	1,131,059	2,153,674	800,000	-29.3%
<b>Revenues:</b>					
Taxes	4,350,591	4,300,000	4,300,000	4,600,000	7.0%
Intergovernmental Revenues	27,400	-	135,522	0	--
Miscellaneous	24,650	15,000	15,000	50,000	233.3%
<b>Subtotal of Revenues</b>	<b>4,402,641</b>	<b>4,315,000</b>	<b>4,450,522</b>	<b>4,650,000</b>	<b>7.8%</b>
<b>Fund Total Sources</b>	<b>5,316,993</b>	<b>5,446,059</b>	<b>6,604,196</b>	<b>5,450,000</b>	<b>0.1%</b>
<b>Expenditures:</b>					
Salaries and Benefits	33,765	42,336	42,336	0	-100.0%
Supplies	15	-	-	0	--
Interfund Supplies	1,385	-	-	0	--
Services	31,021	-	2,265	0	--
Interfund Services	126,327	-	-	43,878	--
Intergovernmental Expenditures	1,068,531	1,559,492	1,559,492	1,450,000	-7.0%
Capital	1,932,091	3,710,850	4,866,722	3,530,000	-4.9%
<b>Subtotal of Expenditures</b>	<b>3,193,135</b>	<b>5,312,678</b>	<b>6,470,815</b>	<b>5,023,878</b>	<b>-5.4%</b>
Ending Reserves	2,123,858	133,381	133,381	426,122	219.5%
<b>Fund Total Uses</b>	<b>5,316,993</b>	<b>5,446,059</b>	<b>6,604,196</b>	<b>5,450,000</b>	<b>0.1%</b>

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

**Public, Education, & Government Access TV (PEG) Fund:** This Fund was created in 2012 to account for a portion of cable franchise fees. It will be used to track revenue and expenditures associated with public, education, and government access television. 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](#).

<b>Public Ed &amp; Govt Access TV Fund (162)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	192,352	287,899	262,349	490,242	70.3%
<b>Revenues:</b>					
Licenses and Permits	429,171	367,000	367,000	480,000	30.8%
Intergovernmental Revenues	1,050	1,800	1,800	1,800	0.0%
Miscellaneous	943	6,250	6,250	6,250	0.0%
Other Financing Sources	192,352	-	-	-	--
<b>Subtotal of Revenues</b>	<b>623,516</b>	<b>375,050</b>	<b>375,050</b>	<b>488,050</b>	<b>30.1%</b>
<b>Fund Total Sources</b>	<b>815,868</b>	<b>662,949</b>	<b>637,399</b>	<b>978,292</b>	<b>47.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	151,308	157,830	172,481	195,221	23.7%
Supplies	145,661	24,650	24,650	21,567	-12.5%
Services	9,312	25,990	12,990	17,270	-33.6%
Interfund Services	18,404	28,472	28,472	44,642	56.8%
Intergovernmental Expenditures	-	46,000	46,000	5,442	-88.2%
<b>Subtotal of Expenditures</b>	<b>324,685</b>	<b>282,942</b>	<b>284,593</b>	<b>284,142</b>	<b>0.4%</b>
Ending Reserves	491,183	380,007	352,806	694,150	82.7%
<b>Fund Total Uses</b>	<b>815,868</b>	<b>662,949</b>	<b>637,399</b>	<b>978,292</b>	<b>47.6%</b>

<b>Restricted Equipment - PEG Fund (163)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	-	142,000	128,736	213,000	50.0%
<b>Revenues:</b>					
Miscellaneous	138,724	130,000	130,000	122,000	-6.2%
<b>Subtotal of Revenues</b>	<b>138,724</b>	<b>130,000</b>	<b>130,000</b>	<b>122,000</b>	<b>-6.2%</b>
<b>Fund Total Sources</b>	<b>138,724</b>	<b>272,000</b>	<b>258,736</b>	<b>335,000</b>	<b>23.2%</b>
<b>Expenditures:</b>					
Capital	-	35,000	35,000	25,000	-28.6%
<b>Subtotal of Expenditures</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>25,000</b>	<b>-28.6%</b>
Ending Reserves	138,724	237,000	223,736	310,000	30.8%
<b>Fund Total Uses</b>	<b>138,724</b>	<b>272,000</b>	<b>258,736</b>	<b>335,000</b>	<b>23.2%</b>

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

**Greenways Funds:** Both 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](#).

<b>Beyond Greenways Fund (172)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	1,252,407	1,195,126	1,189,853	486,889	-59.3%
<b>Revenues:</b>					
Taxes	157	-	-	0	--
Miscellaneous	14,484	12,143	12,143	8,788	-27.6%
<b>Subtotal of Revenues</b>	<b>14,641</b>	<b>12,143</b>	<b>12,143</b>	<b>8,788</b>	<b>-27.6%</b>
<b>Fund Total Sources</b>	<b>1,267,048</b>	<b>1,207,269</b>	<b>1,201,996</b>	<b>495,677</b>	<b>-58.9%</b>
<b>Expenditures:</b>					
Salaries and Benefits	24,588	56,333	56,333	56,658	0.6%
Supplies	326	1,000	31,000	1,030	3.0%
Services	8,754	145,000	178,044	5,150	-96.4%
Interfund Services	9,852	18,283	18,283	16,823	-8.0%
Capital	33,945	500,000	918,336	0	-100.0%
<b>Subtotal of Expenditures</b>	<b>77,465</b>	<b>720,616</b>	<b>1,201,996</b>	<b>79,661</b>	<b>-88.9%</b>
Ending Reserves	1,189,583	486,653	-	416,016	-14.5%
<b>Fund Total Uses</b>	<b>1,267,048</b>	<b>1,207,269</b>	<b>1,201,996</b>	<b>495,677</b>	<b>-58.9%</b>

<b>Greenways III Fund (173)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	2,590,784	5,624,547	5,887,854	6,805,607	21.0%
<b>Revenues:</b>					
Taxes	4,028,655	4,089,720	4,089,720	4,130,617	1.0%
Intergovernmental Revenues	8,775	-	165,969	-	--
Miscellaneous	57,740	23,719	23,719	48,215	103.3%
<b>Subtotal of Revenues</b>	<b>4,095,170</b>	<b>4,113,439</b>	<b>4,279,408</b>	<b>4,178,832</b>	<b>1.6%</b>
<b>Fund Total Sources</b>	<b>6,685,954</b>	<b>9,737,986</b>	<b>10,167,262</b>	<b>10,984,439</b>	<b>12.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	170,341	188,277	188,277	393,297	108.9%
Interfund Services	12,170	13,282	13,282	17,566	32.3%
Capital	570,507	2,700,000	6,783,220	8,685,000	221.7%
Principal and Interest	41,123	33,613	33,613	31,028	-7.7%
<b>Subtotal of Expenditures</b>	<b>794,141</b>	<b>2,935,172</b>	<b>7,018,392</b>	<b>9,126,891</b>	<b>210.9%</b>
Ending Reserves	5,891,813	6,802,814	3,148,870	1,857,548	-72.7%
<b>Fund Total Uses</b>	<b>6,685,954</b>	<b>9,737,986</b>	<b>10,167,262</b>	<b>10,984,439</b>	<b>12.8%</b>

## ***Fund Budgets***

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

**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](#).

<b>Parks Impact Fund (177)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	2,006,571	2,427,888	2,708,752	2,454,601	1.1%
<b>Revenues:</b>					
Intergovernmental Revenues	0	0	0	1,438,200	--
Goods and Services Charges	893,088	400,000	400,000	412,000	3.0%
Miscellaneous	28,824	16,989	16,989	28,364	67.0%
<b>Subtotal of Revenues</b>	<b>921,912</b>	<b>416,989</b>	<b>416,989</b>	<b>1,878,564</b>	<b>350.5%</b>
<b>Fund Total Sources</b>	<b>2,928,483</b>	<b>2,844,877</b>	<b>3,125,741</b>	<b>4,333,165</b>	<b>52.3%</b>
<b>Expenditures:</b>					
Salaries and Benefits	58,702	67,142	67,142	68,357	1.8%
Interfund Supplies	88	0	0	0	--
Services	0	0	20,000	0	--
Interfund Services	4,254	25,214	5,214	29,183	15.7%
Capital	156,687	300,000	1,368,957	2,588,200	762.7%
<b>Subtotal of Expenditures</b>	<b>219,731</b>	<b>392,356</b>	<b>1,461,313</b>	<b>2,685,740</b>	<b>584.5%</b>
Ending Reserves	2,708,752	2,452,521	1,664,428	1,647,425	-32.8%
<b>Fund Total Uses</b>	<b>2,928,483</b>	<b>2,844,877</b>	<b>3,125,741</b>	<b>4,333,165</b>	<b>52.3%</b>

**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](#).

<b>Sportsplex Fund (178)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	38,719	40,077	41,532	40,077	0.0%
<b>Revenues:</b>					
Miscellaneous	2,813	1,279	1,279	1,677	31.1%
<b>Subtotal of Revenues</b>	<b>2,813</b>	<b>1,279</b>	<b>1,279</b>	<b>1,677</b>	<b>31.1%</b>
<b>Fund Total Sources</b>	<b>41,532</b>	<b>41,356</b>	<b>42,811</b>	<b>41,754</b>	<b>1.0%</b>
Ending Reserves	41,532	41,356	42,811	41,754	1.0%
<b>Fund Total Uses</b>	<b>41,532</b>	<b>41,356</b>	<b>42,811</b>	<b>41,754</b>	<b>1.0%</b>

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

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

<b>Tourism Fund (180)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	293,037	399,592	404,480	491,279	22.9%
<b>Revenues:</b>					
Taxes	1,102,808	1,100,000	1,100,000	1,200,000	9.1%
Miscellaneous	4,341	3,521	3,521	3,812	8.3%
<b>Subtotal of Revenues</b>	<b>1,107,149</b>	<b>1,103,521</b>	<b>1,103,521</b>	<b>1,203,812</b>	<b>9.1%</b>
<b>Fund Total Sources</b>	<b>1,400,186</b>	<b>1,503,113</b>	<b>1,508,001</b>	<b>1,695,091</b>	<b>12.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	16,759	24,412	24,412	19,348	-20.7%
Supplies	29	-	-	-	--
Services	855,059	1,000,000	1,021,000	1,292,367	29.2%
Interfund Services	23,757	34,429	34,429	33,756	-2.0%
Intergovernmental Expenditures	100,000	150,000	150,000	150,000	0.0%
<b>Subtotal of Expenditures</b>	<b>995,604</b>	<b>1,208,841</b>	<b>1,229,841</b>	<b>1,495,471</b>	<b>23.7%</b>
Ending Reserves	404,582	294,272	278,160	199,620	-32.2%
<b>Fund Total Uses</b>	<b>1,400,186</b>	<b>1,503,113</b>	<b>1,508,001</b>	<b>1,695,091</b>	<b>12.8%</b>

**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](#)

<b>Low Income Housing Fund (181)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	-	-	-	1,703,136	--
<b>Revenues:</b>					
Taxes	-	3,000,000	3,000,000	3,000,000	0.0%
Miscellaneous	-	-	-	19,650	--
<b>Subtotal of Revenues</b>	<b>-</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,019,650</b>	<b>0.7%</b>
<b>Fund Total Sources</b>	<b>-</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>4,722,786</b>	<b>57.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	20,617	20,617	35,690	73.1%
Supplies	-	14,907	14,907	15,584	4.5%
Services	-	2,778,033	2,778,033	4,409,712	58.7%
Interfund Services	-	70,000	70,000	61,800	-11.7%
<b>Subtotal of Expenditures</b>	<b>-</b>	<b>2,883,557</b>	<b>2,883,557</b>	<b>4,522,786</b>	<b>56.8%</b>
Ending Reserves	-	116,443	116,443	200,000	71.8%
<b>Fund Total Uses</b>	<b>-</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>4,722,786</b>	<b>57.4%</b>

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

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

<b>Community Develop Block Grant Fund (190)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
<b>Revenues:</b>					
Intergovernmental Revenues	608,017	826,300	826,300	1,287,875	55.9%
Goods and Services Charges	242,499	126,878	126,878	172,878	36.3%
Miscellaneous	49,737	23,122	23,122	23,122	0.0%
<b>Subtotal of Revenues</b>	<b>900,253</b>	<b>976,300</b>	<b>976,300</b>	<b>1,483,875</b>	<b>52.0%</b>
<b>Fund Total Sources</b>	<b>900,253</b>	<b>976,300</b>	<b>976,300</b>	<b>1,483,875</b>	<b>52.0%</b>
<b>Expenditures:</b>					
Salaries and Benefits	272,128	300,775	300,775	292,763	-2.7%
Supplies	2,658	1,200	1,200	1,306	8.8%
Services	624,574	674,325	674,325	1,189,806	76.4%
Interfund Services	1,356	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>900,716</b>	<b>976,300</b>	<b>976,300</b>	<b>1,483,875</b>	<b>52.0%</b>
Ending Reserves	(463)	-	-	-	--
<b>Fund Total Uses</b>	<b>900,253</b>	<b>976,300</b>	<b>976,300</b>	<b>1,483,875</b>	<b>52.0%</b>

**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](#).

<b>HOME Investment Partnership Grant Fund (191)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
<b>Revenues:</b>					
Intergovernmental Revenues	433,514	582,000	1,373,209	1,159,494	99.2%
Goods and Services Charges	15,966	7,821	7,821	82,821	959.0%
Miscellaneous	72,402	47,179	47,179	47,179	0.0%
<b>Subtotal of Revenues</b>	<b>521,882</b>	<b>637,000</b>	<b>1,428,209</b>	<b>1,289,494</b>	<b>102.4%</b>
<b>Fund Total Sources</b>	<b>521,882</b>	<b>637,000</b>	<b>1,428,209</b>	<b>1,289,494</b>	<b>102.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	48,007	46,622	46,622	43,244	-7.2%
Supplies	33	2,225	2,225	2,292	3.0%
Services	498,842	588,153	1,379,362	1,243,958	111.5%
<b>Subtotal of Expenditures</b>	<b>546,882</b>	<b>637,000</b>	<b>1,428,209</b>	<b>1,289,494</b>	<b>102.4%</b>
Ending Reserves	(25,000)	-	-	-	--
<b>Fund Total Uses</b>	<b>521,882</b>	<b>637,000</b>	<b>1,428,209</b>	<b>1,289,494</b>	<b>102.4%</b>

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

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

Refunding GO Bonds 1996 Fund (223)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget		Adopted
<b>Revenues:</b>					
Other Financing Sources	343,363	-	-	-	--
<b>Subtotal of Revenues</b>	<b>343,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>343,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	343,363	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>343,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Fund Total Uses</b>	<b>343,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>

Sportsplex Acquisition Debt Fund (224)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget		Adopted
Beginning Reserves	22,668	23,162	23,263	23,185	0.1%
<b>Revenues:</b>					
Miscellaneous	254,874	278,168	278,168	279,170	0.4%
<b>Subtotal of Revenues</b>	<b>254,874</b>	<b>278,168</b>	<b>278,168</b>	<b>279,170</b>	<b>0.4%</b>
<b>Fund Total Sources</b>	<b>277,542</b>	<b>301,330</b>	<b>301,431</b>	<b>302,355</b>	<b>0.3%</b>
<b>Expenditures:</b>					
Principal and Interest	254,279	273,062	273,062	258,038	-5.5%
<b>Subtotal of Expenditures</b>	<b>254,279</b>	<b>273,062</b>	<b>273,062</b>	<b>258,038</b>	<b>-5.5%</b>
Ending Reserves	23,263	28,268	28,369	44,317	56.8%
<b>Fund Total Uses</b>	<b>277,542</b>	<b>301,330</b>	<b>301,431</b>	<b>302,355</b>	<b>0.3%</b>

2004 PFD/Civic Field LTGO Fund (225)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget		Adopted
<b>Revenues:</b>					
Intergovernmental Revenues	421,491	662,729	662,729	634,313	-4.3%
Miscellaneous	192,706	-	-	-	--
Other Financing Sources	686,684	721,839	721,839	719,925	-0.3%
<b>Subtotal of Revenues</b>	<b>1,300,881</b>	<b>1,384,568</b>	<b>1,384,568</b>	<b>1,354,238</b>	<b>-2.2%</b>
<b>Fund Total Sources</b>	<b>1,300,881</b>	<b>1,384,568</b>	<b>1,384,568</b>	<b>1,354,238</b>	<b>-2.2%</b>
<b>Expenditures:</b>					
Principal and Interest	1,300,881	1,384,568	1,384,568	1,354,238	-2.2%
<b>Subtotal of Expenditures</b>	<b>1,300,881</b>	<b>1,384,568</b>	<b>1,384,568</b>	<b>1,354,238</b>	<b>-2.2%</b>
<b>Fund Total Uses</b>	<b>1,300,881</b>	<b>1,384,568</b>	<b>1,384,568</b>	<b>1,354,238</b>	<b>-2.2%</b>



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

<b>2011 QEC Bond Fund (226)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
Beginning Reserves	226,386	730,864	849,147	1,125,591	54.0%
<b>Revenues:</b>					
Goods and Services Charges	431,919	387,655	387,655	387,655	0.0%
Miscellaneous	190,843	7,288	7,288	14,850	103.8%
<b>Subtotal of Revenues</b>	<b>622,762</b>	<b>394,943</b>	<b>394,943</b>	<b>402,505</b>	<b>1.9%</b>
<b>Fund Total Sources</b>	<b>849,148</b>	<b>1,125,807</b>	<b>1,244,090</b>	<b>1,528,096</b>	<b>35.7%</b>
Ending Reserves	849,148	1,125,807	1,244,090	1,528,096	35.7%
<b>Fund Total Uses</b>	<b>849,148</b>	<b>1,125,807</b>	<b>1,244,090</b>	<b>1,528,096</b>	<b>35.7%</b>

<b>Drake Note Fund (231)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
Other Financing Sources	17,963	17,964	17,964	17,964	0.0%
<b>Subtotal of Revenues</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>17,964</b>	<b>0.0%</b>
<b>Fund Total Sources</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>17,964</b>	<b>0.0%</b>
<b>Expenditures:</b>					
Principal and Interest	17,963	17,964	17,964	17,964	0.0%
<b>Subtotal of Expenditures</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>17,964</b>	<b>0.0%</b>
<b>Fund Total Uses</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>17,964</b>	<b>0.0%</b>

<b>Governmental Debt Service Fund (235)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
Other Financing Sources	166,621	165,832	217,852	217,063	30.9%
<b>Subtotal of Revenues</b>	<b>166,621</b>	<b>165,832</b>	<b>217,852</b>	<b>217,063</b>	<b>30.9%</b>
<b>Fund Total Sources</b>	<b>166,621</b>	<b>165,832</b>	<b>217,852</b>	<b>217,063</b>	<b>30.9%</b>
<b>Expenditures:</b>					
Principal and Interest	166,621	165,832	217,852	217,063	30.9%
<b>Subtotal of Expenditures</b>	<b>166,621</b>	<b>165,832</b>	<b>217,852</b>	<b>217,063</b>	<b>30.9%</b>
<b>Fund Total Uses</b>	<b>166,621</b>	<b>165,832</b>	<b>217,852</b>	<b>217,063</b>	<b>30.9%</b>

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

**Debt Service Funds (continued)**

<b>LID Guaranty Fund (245)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	836,502	847,078	1,007,507	7,001	-99.2%
<b>Revenues:</b>					
Miscellaneous	150,296	8,507	8,507	0	-100.0%
<b>Subtotal of Revenues</b>	<b>150,296</b>	<b>8,507</b>	<b>8,507</b>	<b>0</b>	<b>-100.0%</b>
<b>Fund Total Sources</b>	<b>986,798</b>	<b>855,585</b>	<b>1,016,014</b>	<b>7,001</b>	<b>-99.2%</b>
<b>Expenditures:</b>					
Intergovernmental Expenditures	0	0	1,000,000	0	--
<b>Subtotal of Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>--</b>
Ending Reserves	986,798	855,585	16,014	7,001	-99.2%
<b>Fund Total Uses</b>	<b>986,798</b>	<b>855,585</b>	<b>1,016,014</b>	<b>7,001</b>	<b>-99.2%</b>

Fund 270 is an LID fund, not budgeted. Actual expenditures are shown for reference. Fund closed at the end of 2013.

<b>#1106 Bakerview Rd Fund (270)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	2,377	-	48,596	-	--
<b>Revenues:</b>					
Miscellaneous	84,655	-	-	-	--
<b>Subtotal of Revenues</b>	<b>84,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>87,032</b>	<b>-</b>	<b>48,596</b>	<b>-</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	52,399	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>52,399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
Ending Reserves	34,633	-	48,596	-	--
<b>Fund Total Uses</b>	<b>87,032</b>	<b>-</b>	<b>48,596</b>	<b>-</b>	<b>--</b>

**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.

<b>Waterfront Construction Fund (371)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	-	-	-	-	--
<b>Revenues:</b>					
Taxes	-	-	-	1,035,300	--
<b>Subtotal of Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,035,300</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,035,300</b>	<b>--</b>
Ending Reserves	-	-	-	1,035,300	--
<b>Fund Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,035,300</b>	<b>--</b>

## ***Fund Budgets***

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

**Water Fund:** This [enterprise fund](#) accounts for revenues and expenditures of the water treatment plant and water distribution utility; managed by the [Public Works Department](#).

<b>Water Fund (410)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	11,430,241	4,925,530	11,885,503	7,706,275	56.5%
<b>Revenues:</b>					
Intergovernmental Revenues	586,935	45,000	534,000	45,000	0.0%
Goods and Services Charges	19,914,333	20,406,253	20,515,253	22,153,730	8.6%
Fines	48,461	46,300	46,300	46,300	0.0%
Miscellaneous	280,875	686,914	2,902,914	310,668	-54.8%
Non Revenues	4,900,000	2,500,000	-	-	-100.0%
Other Financing Sources	963,112	874,782	874,782	575,000	-34.3%
<b>Subtotal of Revenues</b>	<b>26,693,716</b>	<b>24,559,249</b>	<b>24,873,249</b>	<b>23,130,698</b>	<b>-5.8%</b>
<b>Fund Total Sources</b>	<b>38,123,957</b>	<b>29,484,779</b>	<b>36,758,752</b>	<b>30,836,973</b>	<b>4.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,141,094	3,578,581	3,658,581	3,818,903	6.7%
Supplies	674,861	877,665	882,051	850,496	-3.1%
Interfund Supplies	855,381	1,323,017	1,323,017	2,395,652	81.1%
Services	1,953,855	2,829,587	8,632,305	1,770,752	-37.4%
Interfund Services	3,967,478	3,718,412	3,682,541	3,919,183	5.4%
Intergovernmental Expenditures	4,860,964	4,858,100	660,833	5,342,567	10.0%
Capital	7,175,396	2,547,374	7,034,112	4,444,099	74.5%
Principal and Interest	3,345,271	3,176,384	3,176,384	3,215,751	1.2%
<b>Subtotal of Expenditures</b>	<b>25,974,300</b>	<b>22,909,120</b>	<b>29,049,824</b>	<b>25,757,403</b>	<b>12.4%</b>
Ending Reserves	12,149,657	6,575,659	7,708,928	5,079,570	-22.8%
<b>Fund Total Uses</b>	<b>38,123,957</b>	<b>29,484,779</b>	<b>36,758,752</b>	<b>30,836,973</b>	<b>4.6%</b>

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

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

Wastewater Fund (420) Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	57,706,271	27,863,769	44,758,031	17,209,362	-38.2%
<b>Revenues:</b>					
Intergovernmental Revenues	319,500	3,000	3,000	2,500	-16.7%
Goods and Services Charges	18,418,623	18,339,074	18,239,074	19,382,827	5.7%
Fines	53,190	48,350	48,350	49,000	1.3%
Miscellaneous	913,544	13,364,007	464,007	231,688	-98.3%
Other Financing Sources	-	-	29,039,500	-	--
<b>Subtotal of Revenues</b>	<b>19,704,857</b>	<b>31,754,431</b>	<b>47,793,931</b>	<b>19,666,015</b>	<b>-38.1%</b>
<b>Fund Total Sources</b>	<b>77,411,128</b>	<b>59,618,200</b>	<b>92,551,962</b>	<b>36,875,377</b>	<b>-38.1%</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,690,481	3,813,028	3,813,028	3,776,031	-1.0%
Supplies	1,320,712	1,019,900	1,021,100	1,304,366	27.9%
Interfund Supplies	64,320	104,991	103,991	96,780	-7.8%
Services	3,228,584	3,538,660	7,202,050	3,828,593	8.2%
Interfund Services	3,435,751	3,327,701	3,312,659	3,024,665	-9.1%
Intergovernmental Expenditures	2,505,224	5,029,696	2,648,845	2,728,643	-45.7%
Capital	15,983,646	32,100,000	63,313,715	3,131,250	-90.2%
Principal and Interest	2,532,738	2,160,460	2,313,543	3,118,761	44.4%
<b>Subtotal of Expenditures</b>	<b>32,761,456</b>	<b>51,094,436</b>	<b>83,728,931</b>	<b>21,009,089</b>	<b>-58.9%</b>
Ending Reserves	44,649,672	8,523,764	8,823,031	15,866,288	86.1%
<b>Fund Total Uses</b>	<b>77,411,128</b>	<b>59,618,200</b>	<b>92,551,962</b>	<b>36,875,377</b>	<b>-38.1%</b>

## ***Fund Budgets***

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

**Storm and Surface Water Fund:** This [enterprise fund](#) accounts for revenues and expenditures of the surface and stormwater drainage, collection, and treatment utility; managed by the [Public Works Department](#).

<b>Storm/Surface Water Utility Fund (430)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	4,598,599	1,055,948	4,592,436	4,239,778	301.5%
<b>Revenues:</b>					
Licenses and Permits	90,826	90,000	90,000	90,000	0.0%
Intergovernmental Revenues	556,565	1,888,800	3,362,416	949,875	-49.7%
Goods and Services Charges	5,343,082	5,698,000	5,650,000	6,607,310	16.0%
Fines	16,546	15,000	15,000	15,450	3.0%
Miscellaneous	61,651	1,305,333	186,059	2,546,900	95.1%
Non Revenues	0	0	2,693,274	2,710,373	--
Other Financing Sources	0	3,775	1,503,775	0	-100.0%
<b>Subtotal of Revenues</b>	<b>6,068,670</b>	<b>9,000,908</b>	<b>13,500,524</b>	<b>12,919,908</b>	<b>43.5%</b>
<b>Fund Total Sources</b>	<b>10,667,269</b>	<b>10,056,856</b>	<b>18,092,960</b>	<b>17,159,686</b>	<b>70.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,356,562	1,725,308	1,758,590	1,940,757	12.5%
Supplies	194,190	157,150	157,150	203,503	29.5%
Interfund Supplies	51,697	74,161	74,161	74,320	0.2%
Services	892,474	878,414	3,486,975	565,090	-35.7%
Interfund Services	1,867,734	2,138,607	2,138,307	2,158,970	1.0%
Intergovernmental Expenditures	651,677	721,411	19,203	879,505	21.9%
Capital	997,380	2,985,369	8,462,785	7,760,358	159.9%
<b>Subtotal of Expenditures</b>	<b>6,011,714</b>	<b>8,680,420</b>	<b>16,097,171</b>	<b>13,582,503</b>	<b>56.5%</b>
Ending Reserves	4,655,555	1,376,436	1,995,789	3,577,183	159.9%
<b>Fund Total Uses</b>	<b>10,667,269</b>	<b>10,056,856</b>	<b>18,092,960</b>	<b>17,159,686</b>	<b>70.6%</b>

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

**Solid Waste Fund:** Accounts for revenues and expenditures associated with waste collection, transfer, and disposal in the City; managed by the [Public Works Department](#). A private contractor handles garbage collection and billing in the City.

<b>Solid Waste Fund (440)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	7,360,152	7,459,773	7,526,597	7,988,413	7.1%
<b>Revenues:</b>					
Taxes	1,244,127	1,285,000	1,285,000	1,295,300	0.8%
Intergovernmental Revenues	110,177	170,000	157,116	25,000	-85.3%
Goods and Services Charges	169,072	146,000	211,000	135,770	-7.0%
Miscellaneous	92,316	86,794	86,794	87,765	1.1%
<b>Subtotal of Revenues</b>	<b>1,615,692</b>	<b>1,687,794</b>	<b>1,739,910</b>	<b>1,543,835</b>	<b>-8.5%</b>
<b>Fund Total Sources</b>	<b>8,975,844</b>	<b>9,147,567</b>	<b>9,266,507</b>	<b>9,532,248</b>	<b>4.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	179,885	203,229	203,229	208,896	2.8%
Supplies	25,185	37,140	37,140	137,594	270.5%
Interfund Supplies	720	8,350	8,350	8,550	2.4%
Services	312,367	879,500	1,041,108	269,875	-69.3%
Interfund Services	198,655	266,690	266,690	266,153	-0.2%
Intergovernmental Expenditures	33,549	1,186	46	401,186	33727%
Principal and Interest	699,007	696,980	696,980	698,073	0.2%
<b>Subtotal of Expenditures</b>	<b>1,449,368</b>	<b>2,093,075</b>	<b>2,253,543</b>	<b>1,990,327</b>	<b>-4.9%</b>
Ending Reserves	7,526,476	7,054,492	7,012,964	7,541,921	6.9%
<b>Fund Total Uses</b>	<b>8,975,844</b>	<b>9,147,567</b>	<b>9,266,507</b>	<b>9,532,248</b>	<b>4.2%</b>

## ***Fund Budgets***

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

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

<b>Cemetery Fund (456)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	338,966	319,494	308,584	298,677	-6.5%
<b>Revenues:</b>					
Goods and Services Charges	273,556	323,820	323,820	333,535	3.0%
Miscellaneous	6,247	3,971	3,971	3,144	-20.8%
Other Financing Sources	221,480	221,480	221,480	221,480	0.0%
<b>Subtotal of Revenues</b>	<b>501,283</b>	<b>549,271</b>	<b>549,271</b>	<b>558,159</b>	<b>1.6%</b>
<b>Fund Total Sources</b>	<b>840,249</b>	<b>868,765</b>	<b>857,855</b>	<b>856,836</b>	<b>-1.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	309,122	327,533	327,533	319,775	-2.4%
Supplies	60,755	69,645	69,645	59,796	-14.1%
Interfund Supplies	71	150	150	0	-100.0%
Services	39,948	48,152	48,152	49,598	3.0%
Interfund Services	114,916	114,517	114,517	122,914	7.3%
Intergovernmental Expenditures	5,406	4,010	4,010	4,430	10.5%
<b>Subtotal of Expenditures</b>	<b>530,218</b>	<b>564,007</b>	<b>564,007</b>	<b>556,513</b>	<b>-1.3%</b>
Ending Reserves	310,031	304,758	293,848	300,323	-1.5%
<b>Fund Total Uses</b>	<b>840,249</b>	<b>868,765</b>	<b>857,855</b>	<b>856,836</b>	<b>-1.4%</b>

**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](#).

<b>Golf Course Fund (460)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	202,898	280,000	302,966	272,737	-2.6%
<b>Revenues:</b>					
Miscellaneous	204,356	208,194	208,194	215,128	3.3%
<b>Subtotal of Revenues</b>	<b>204,356</b>	<b>208,194</b>	<b>208,194</b>	<b>215,128</b>	<b>3.3%</b>
<b>Fund Total Sources</b>	<b>407,254</b>	<b>488,194</b>	<b>511,160</b>	<b>487,865</b>	<b>-0.1%</b>
<b>Expenditures:</b>					
Salaries and Benefits	35,515	39,577	39,577	49,696	25.6%
Supplies	2,742	2,400	2,400	2,472	3.0%
Interfund Supplies	331	-	-	-	--
Services	34,671	117,811	236,311	118,645	0.7%
Interfund Services	20,127	24,791	24,791	21,967	-11.4%
Capital	11,212	-	7,404	-	--
<b>Subtotal of Expenditures</b>	<b>104,598</b>	<b>184,579</b>	<b>310,483</b>	<b>192,780</b>	<b>4.4%</b>
Ending Reserves	302,656	303,615	200,677	295,085	-2.8%
<b>Fund Total Uses</b>	<b>407,254</b>	<b>488,194</b>	<b>511,160</b>	<b>487,865</b>	<b>-0.1%</b>

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

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

<b>Parking Services Fund (465)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	1,398,993	1,337,291	1,544,047	1,934,546	44.7%
<b>Revenues:</b>					
Intergovernmental Revenues	23,500	24,000	1,200,877	24,000	0.0%
Fines	681,807	750,050	750,050	685,000	-8.7%
Miscellaneous	1,487,629	1,534,375	1,534,375	1,447,511	-5.7%
<b>Subtotal of Revenues</b>	<b>2,192,936</b>	<b>2,308,425</b>	<b>3,485,302</b>	<b>2,156,511</b>	<b>-6.6%</b>
<b>Fund Total Sources</b>	<b>3,591,929</b>	<b>3,645,716</b>	<b>5,029,349</b>	<b>4,091,057</b>	<b>12.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	381,177	427,970	427,970	393,726	-8.0%
Supplies	151,457	176,050	176,050	278,954	58.5%
Interfund Supplies	166	-	-	-	--
Services	257,547	481,768	482,556	539,531	12.0%
Interfund Services	420,911	382,584	382,584	459,626	20.1%
Intergovernmental Expenditures	726,564	795,320	794,532	822,032	3.4%
Capital	-	-	-	425,000	--
Principal and Interest	133,580	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>2,071,402</b>	<b>2,263,692</b>	<b>2,263,692</b>	<b>2,918,869</b>	<b>28.9%</b>
Ending Reserves	1,520,527	1,382,024	2,765,657	1,172,188	-15.2%
<b>Fund Total Uses</b>	<b>3,591,929</b>	<b>3,645,716</b>	<b>5,029,349</b>	<b>4,091,057</b>	<b>12.2%</b>



## ***Fund Budgets***

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

**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](#).

<b>Medic One Fund (470)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	450,197	601,535	304,062	601,535	0.0%
<b>Revenues:</b>					
Intergovernmental Revenues	3,792,759	4,791,845	4,791,845	5,602,997	16.9%
Goods and Services Charges	2,093,530	2,005,000	2,005,000	-	-100.0%
Miscellaneous	33,761	15,414	15,414	9,042	-41.3%
Other Financing Sources	1,094,366	1,067,774	1,067,774	1,125,000	5.4%
<b>Subtotal of Revenues</b>	<b>7,014,416</b>	<b>7,880,033</b>	<b>7,880,033</b>	<b>6,737,039</b>	<b>-14.5%</b>
<b>Fund Total Sources</b>	<b>7,464,613</b>	<b>8,481,568</b>	<b>8,184,095</b>	<b>7,338,574</b>	<b>-13.5%</b>
<b>Expenditures:</b>					
Salaries and Benefits	5,145,555	5,481,207	5,495,447	5,117,502	-6.6%
Supplies	338,562	386,675	387,175	304,321	-21.3%
Interfund Supplies	-	2,070	2,070	-	-100.0%
Services	292,621	345,629	369,999	570,196	65.0%
Interfund Services	1,346,737	1,364,704	1,364,704	515,041	-62.3%
Intergovernmental Expenditures	34,666	38,413	13,543	21,767	-43.3%
Capital	-	123,288	123,288	115,000	-6.7%
<b>Subtotal of Expenditures</b>	<b>7,158,141</b>	<b>7,741,986</b>	<b>7,756,226</b>	<b>6,643,827</b>	<b>-14.2%</b>
Ending Reserves	306,472	739,582	427,869	694,747	-6.1%
<b>Fund Total Uses</b>	<b>7,464,613</b>	<b>8,481,568</b>	<b>8,184,095</b>	<b>7,338,574</b>	<b>-13.5%</b>

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

**Development Services Fund:** This [enterprise fund](#) accounts for the operation of the Permit Center and building code enforcement; managed by the [Planning and Community Development Department](#).

<b>Development Services Fund (475)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	1,495,034	2,145,830	1,987,171	2,075,597	-3.3%
<b>Revenues:</b>					
Licenses and Permits	1,341,092	1,230,500	1,230,500	1,230,500	0.0%
Goods and Services Charges	782,304	755,000	755,000	755,000	0.0%
Fines	125	-	-	-	--
Miscellaneous	22,216	14,500	14,500	23,606	62.8%
<b>Subtotal of Revenues</b>	<b>2,145,737</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,009,106</b>	<b>0.5%</b>
<b>Fund Total Sources</b>	<b>3,640,771</b>	<b>4,145,830</b>	<b>3,987,171</b>	<b>4,084,703</b>	<b>-1.5%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,302,729	1,621,666	1,630,809	1,787,438	10.2%
Supplies	27,688	20,250	20,250	17,800	-12.1%
Interfund Supplies	125	-	-	-	--
Services	30,506	46,470	46,470	50,762	9.2%
Interfund Services	293,086	293,017	293,017	298,357	1.8%
Intergovernmental Expenditures	7,074	77,223	77,223	175,883	127.8%
<b>Subtotal of Expenditures</b>	<b>1,661,208</b>	<b>2,058,626</b>	<b>2,067,769</b>	<b>2,330,240</b>	<b>13.2%</b>
Ending Reserves	1,979,563	2,087,204	1,919,402	1,754,463	-15.9%
<b>Fund Total Uses</b>	<b>3,640,771</b>	<b>4,145,830</b>	<b>3,987,171</b>	<b>4,084,703</b>	<b>-1.5%</b>

## ***Fund Budgets***

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

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

<b>Fleet Administration Fund (510)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	7,547,864	6,098,226	6,224,386	6,823,237	11.9%
<b>Revenues:</b>					
Goods and Services Charges	1,823,946	1,774,719	1,774,719	3,413,488	92.3%
Miscellaneous	1,512,050	1,459,736	1,459,736	66,761	-95.4%
Proprietary/Trust Gains (Losses)	(273)	-	-	-	--
Non Revenues	482,292	745,448	745,448	738,702	-0.9%
Other Financing Sources	169,400	50,000	50,000	624,760	1149.5%
<b>Subtotal of Revenues</b>	<b>3,987,415</b>	<b>4,029,903</b>	<b>4,029,903</b>	<b>4,843,711</b>	<b>20.2%</b>
<b>Fund Total Sources</b>	<b>11,535,279</b>	<b>10,128,129</b>	<b>10,254,289</b>	<b>11,666,948</b>	<b>15.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	780,757	853,562	853,562	1,307,669	53.2%
Supplies	422,391	390,183	397,361	547,040	40.2%
Interfund Supplies	67,488	133,408	133,408	142,222	6.6%
Services	178,455	256,950	256,950	382,532	48.9%
Interfund Services	657,016	612,883	612,883	550,874	-10.1%
Intergovernmental Expenditures	54	7,409	7,409	18,168	145.2%
Capital	1,014,686	1,252,000	1,252,000	1,388,500	10.9%
Principal and Interest	2,200,000	-	-	-	--
<b>Subtotal of Expenditures</b>	<b>5,320,847</b>	<b>3,506,395</b>	<b>3,513,573</b>	<b>4,337,005</b>	<b>23.7%</b>
Ending Reserves	6,214,432	6,621,734	6,740,716	7,329,943	10.7%
<b>Fund Total Uses</b>	<b>11,535,279</b>	<b>10,128,129</b>	<b>10,254,289</b>	<b>11,666,948</b>	<b>15.2%</b>

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

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

<b>Purchasing/Materials Mngmt Fund (520)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	978,611	802,169	45,150	200,460	-75.0%
<b>Revenues:</b>					
Intergovernmental Revenues	4,887	3,000	3,000	-	-100.0%
Goods and Services Charges	2,103,157	2,421,033	2,421,033	3,021,092	24.8%
Miscellaneous	39,017	12,357	12,357	9,512	-23.0%
<b>Subtotal of Revenues</b>	<b>2,147,061</b>	<b>2,436,390</b>	<b>2,436,390</b>	<b>3,030,604</b>	<b>24.4%</b>
<b>Fund Total Sources</b>	<b>3,125,672</b>	<b>3,238,559</b>	<b>2,481,540</b>	<b>3,231,064</b>	<b>-0.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	679,613	777,677	777,677	702,531	-9.7%
Supplies	2,070,073	1,504,200	1,504,200	2,003,915	33.2%
Interfund Supplies	105	-	-	-	--
Services	8,023	53,455	53,455	88,100	64.8%
Interfund Services	409,912	423,590	423,590	323,381	-23.7%
Intergovernmental Expenditures	5,637	17,075	17,075	38,068	122.9%
Capital	-	-	-	20,000	--
<b>Subtotal of Expenditures</b>	<b>3,173,363</b>	<b>2,775,997</b>	<b>2,775,997</b>	<b>3,175,995</b>	<b>14.4%</b>
Ending Reserves	(47,691)	462,562	(294,457)	55,069	-88.1%
<b>Fund Total Uses</b>	<b>3,125,672</b>	<b>3,238,559</b>	<b>2,481,540</b>	<b>3,231,064</b>	<b>-0.2%</b>

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

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

<b>Facilities Administration Fund (530)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	3,661,606	943,969	1,157,245	1,023,563	8.4%
<b>Revenues:</b>					
Intergovernmental Revenues	246,305	246,304	246,304	246,304	0.0%
Goods and Services Charges	105,559	141,609	141,609	2,944,178	1979.1%
Miscellaneous	2,554,962	2,593,987	2,593,987	75,112	-97.1%
Other Financing Sources	190,000	690,000	690,000	300,000	-56.5%
<b>Subtotal of Revenues</b>	<b>3,096,826</b>	<b>3,671,900</b>	<b>3,671,900</b>	<b>3,565,594</b>	<b>-2.9%</b>
<b>Fund Total Sources</b>	<b>6,758,432</b>	<b>4,615,869</b>	<b>4,829,145</b>	<b>4,589,157</b>	<b>-0.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,467,554	1,538,770	1,538,770	1,530,697	-0.5%
Supplies	106,429	102,626	102,626	155,375	51.4%
Interfund Supplies	26,170	41,510	41,510	42,755	3.0%
Services	3,324,596	1,226,570	1,447,733	1,189,826	-3.0%
Interfund Services	327,015	308,395	305,395	301,954	-2.1%
Intergovernmental Expenditures	27	11,203	11,203	28,328	152.9%
Capital	-	48,000	50,500	20,000	-58.3%
Principal and Interest	352,550	351,864	351,864	351,864	0.0%
<b>Subtotal of Expenditures</b>	<b>5,604,341</b>	<b>3,628,938</b>	<b>3,849,601</b>	<b>3,620,799</b>	<b>-0.2%</b>
Ending Reserves	1,154,091	986,931	979,544	968,358	-1.9%
<b>Fund Total Uses</b>	<b>6,758,432</b>	<b>4,615,869</b>	<b>4,829,145</b>	<b>4,589,157</b>	<b>-0.6%</b>

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

**Telecommunication and Technology Fund:** An [internal service fund](#) that collects revenues from user departments to pay for telephone and technology expenditures citywide. The fund is managed by the [Information Technology Services Department](#). Funds 541 through 543 are new subfunds of 540, but are treated as separate funds here for reporting purposes.

Telecommunication and Technology Fund (540)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	1,624,948	370,065	357,653	253,551	-31.5%
<b>Revenues:</b>					
Goods and Services Charges	359,530	389,915	389,915	402,142	3.1%
Miscellaneous	24,297	6,235	6,235	14,571	133.7%
Other Financing Sources	746,638	-	-	-	--
<b>Subtotal of Revenues</b>	<b>1,130,465</b>	<b>396,150</b>	<b>396,150</b>	<b>416,713</b>	<b>5.2%</b>
<b>Fund Total Sources</b>	<b>2,755,413</b>	<b>766,215</b>	<b>753,803</b>	<b>670,264</b>	<b>-12.5%</b>
<b>Expenditures:</b>					
Salaries and Benefits	96,228	100,973	100,973	102,715	1.7%
Supplies	227,109	900	900	928	3.1%
Services	400,774	246,980	246,980	251,817	2.0%
Interfund Services	46,812	50,883	33,146	60,651	19.2%
Capital	39,923	165,000	165,000	125,000	-24.2%
<b>Subtotal of Expenditures</b>	<b>810,846</b>	<b>564,736</b>	<b>546,999</b>	<b>541,111</b>	<b>-4.2%</b>
Ending Reserves	1,944,567	201,479	206,804	129,153	-35.9%
<b>Fund Total Uses</b>	<b>2,755,413</b>	<b>766,215</b>	<b>753,803</b>	<b>670,264</b>	<b>-12.5%</b>

Technology Replacement & Reserve Fund (541)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	-	1,490,000	1,587,649	1,300,000	-12.8%
<b>Revenues:</b>					
Miscellaneous	-	16,722	16,722	4,446	-73.4%
Other Financing Sources	-	733,115	733,115	1,012,517	38.1%
<b>Subtotal of Revenues</b>	<b>-</b>	<b>749,837</b>	<b>749,837</b>	<b>1,016,963</b>	<b>35.6%</b>
<b>Fund Total Sources</b>	<b>-</b>	<b>2,239,837</b>	<b>2,337,486</b>	<b>2,316,963</b>	<b>3.4%</b>
<b>Expenditures:</b>					
Supplies	-	51,000	218,198	-	-100.0%
Services	-	30,000	80,599	15,000	-50.0%
Interfund Services	-	-	17,737	-	--
Capital	-	946,636	946,636	1,649,165	74.2%
<b>Subtotal of Expenditures</b>	<b>-</b>	<b>1,027,636</b>	<b>1,263,170</b>	<b>1,664,165</b>	<b>61.9%</b>
Ending Reserves	-	1,212,201	1,074,316	652,798	-46.1%
<b>Fund Total Uses</b>	<b>-</b>	<b>2,239,837</b>	<b>2,337,486</b>	<b>2,316,963</b>	<b>3.4%</b>

**Revenues and Sources, Expenditures and Uses – All Funds (continued)****Telecommunication and Technology Subfunds, continued:**

<b>PW Computer Infrastructure Repl Fund (542)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
<b>Revenues:</b>					
Goods and Services Charges	-	-	397,000	746,380	--
Miscellaneous	-	-	-	100	--
Other Financing Sources	-	397,000	-	-	-100.0%
<b>Subtotal of Revenues</b>	-	<b>397,000</b>	<b>397,000</b>	<b>746,480</b>	<b>88.0%</b>
<b>Fund Total Sources</b>	-	<b>397,000</b>	<b>397,000</b>	<b>746,480</b>	<b>88.0%</b>
<b>Expenditures:</b>					
Supplies	-	177,000	177,000	476,588	169.3%
Services	-	220,000	220,000	195,100	-11.3%
Intergovernmental Expenditures	-	-	-	74,792	--
<b>Subtotal of Expenditures</b>	-	<b>397,000</b>	<b>397,000</b>	<b>746,480</b>	<b>88.0%</b>
<b>Fund Total Uses</b>	-	<b>397,000</b>	<b>397,000</b>	<b>746,480</b>	<b>88.0%</b>

<b>GIS Administration Fund (543)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
<b>Revenues:</b>					
Miscellaneous	-	-	-	3,000	--
Other Financing Sources	-	347,130	347,130	350,234	0.9%
<b>Subtotal of Revenues</b>	-	<b>347,130</b>	<b>347,130</b>	<b>353,234</b>	<b>1.8%</b>
<b>Fund Total Sources</b>	-	<b>347,130</b>	<b>347,130</b>	<b>353,234</b>	<b>1.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	301,743	301,743	310,064	2.8%
Supplies	-	4,179	4,179	4,650	11.3%
Services	-	27,358	27,358	23,466	-14.2%
Interfund Services	-	13,850	13,850	12,604	-9.0%
Intergovernmental Expenditures	-	-	-	2,450	--
<b>Subtotal of Expenditures</b>	-	<b>347,130</b>	<b>347,130</b>	<b>353,234</b>	<b>1.8%</b>
<b>Fund Total Uses</b>	-	<b>347,130</b>	<b>347,130</b>	<b>353,234</b>	<b>1.8%</b>

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

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

<b>Claims Litigation Fund (550)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	3,952,891	4,251,014	4,662,738	4,428,390	4.2%
<b>Revenues:</b>					
Intergovernmental Revenues	-	16,868	16,868	-	-100.0%
Goods and Services Charges	-	-	-	1,200,000	--
Miscellaneous	1,236,789	1,245,885	1,245,885	49,582	-96.0%
Other Financing Sources	800,000	-	-	-	--
<b>Subtotal of Revenues</b>	<b>2,036,789</b>	<b>1,262,753</b>	<b>1,262,753</b>	<b>1,249,582</b>	<b>-1.0%</b>
<b>Fund Total Sources</b>	<b>5,989,680</b>	<b>5,513,767</b>	<b>5,925,491</b>	<b>5,677,972</b>	<b>3.0%</b>
<b>Expenditures:</b>					
Salaries and Benefits	165,823	182,271	182,271	178,459	-2.1%
Supplies	4,580	6,600	6,600	5,047	-23.5%
Services	1,019,777	768,206	768,206	851,779	10.9%
Interfund Services	137,077	128,926	128,926	112,200	-13.0%
<b>Subtotal of Expenditures</b>	<b>1,327,257</b>	<b>1,086,003</b>	<b>1,086,003</b>	<b>1,147,485</b>	<b>5.7%</b>
Ending Reserves	4,662,423	4,427,764	4,839,488	4,530,487	2.3%
<b>Fund Total Uses</b>	<b>5,989,680</b>	<b>5,513,767</b>	<b>5,925,491</b>	<b>5,677,972</b>	<b>3.0%</b>



## ***Fund Budgets***

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

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

<b>Unemployment Compensation Fund (561)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	471,756	396,435	475,239	458,932	15.8%
<b>Revenues:</b>					
Miscellaneous	111,410	124,484	124,484	125,938	1.2%
<b>Subtotal of Revenues</b>	<b>111,410</b>	<b>124,484</b>	<b>124,484</b>	<b>125,938</b>	<b>1.2%</b>
<b>Fund Total Sources</b>	<b>583,166</b>	<b>520,919</b>	<b>599,723</b>	<b>584,870</b>	<b>12.3%</b>
<b>Expenditures:</b>					
Salaries and Benefits	81,363	174,659	174,659	175,005	0.2%
Interfund Services	11,520	10,945	10,945	9,928	-9.3%
<b>Subtotal of Expenditures</b>	<b>92,883</b>	<b>185,604</b>	<b>185,604</b>	<b>184,933</b>	<b>-0.4%</b>
Ending Reserves	490,283	335,315	414,119	399,937	19.3%
<b>Fund Total Uses</b>	<b>583,166</b>	<b>520,919</b>	<b>599,723</b>	<b>584,870</b>	<b>12.3%</b>

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

<b>Workers Comp Self-Insurance Fund (562)</b>		<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	960,649	922,278	933,374	781,439	-15.3%
<b>Revenues:</b>					
Miscellaneous	532,322	576,078	576,078	651,722	13.1%
<b>Subtotal of Revenues</b>	<b>532,322</b>	<b>576,078</b>	<b>576,078</b>	<b>651,722</b>	<b>13.1%</b>
<b>Fund Total Sources</b>	<b>1,492,971</b>	<b>1,498,356</b>	<b>1,509,452</b>	<b>1,433,161</b>	<b>-4.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	101,445	111,076	111,076	112,727	1.5%
Supplies	0	2,625	2,625	2,601	-0.9%
Services	420,614	479,600	479,600	530,870	10.7%
Interfund Services	21,760	21,904	21,904	20,068	-8.4%
Intergovernmental Expenditures	45,866	100,000	100,000	60,000	-40.0%
<b>Subtotal of Expenditures</b>	<b>589,685</b>	<b>715,205</b>	<b>715,205</b>	<b>726,266</b>	<b>1.5%</b>
Ending Reserves	903,286	783,151	794,247	706,895	-9.7%
<b>Fund Total Uses</b>	<b>1,492,971</b>	<b>1,498,356</b>	<b>1,509,452</b>	<b>1,433,161</b>	<b>-4.4%</b>

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

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

<b>Health Benefits Fund (565)</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Revenues and Sources</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
<b>Expenditures and Uses</b>		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	1,811,182	3,119,710	2,285,970	2,982,698	-4.4%
<b>Revenues:</b>					
Miscellaneous	12,376,625	13,529,522	13,529,522	14,309,889	5.8%
<b>Subtotal of Revenues</b>	<b>12,376,625</b>	<b>13,529,522</b>	<b>13,529,522</b>	<b>14,309,889</b>	<b>5.8%</b>
<b>Fund Total Sources</b>	<b>14,187,807</b>	<b>16,649,232</b>	<b>15,815,492</b>	<b>17,292,587</b>	<b>3.9%</b>
<b>Expenditures:</b>					
Salaries and Benefits	500,669	532,667	532,667	632,537	18.7%
Supplies	19,760	38,050	38,050	38,575	1.4%
Services	11,210,862	12,914,300	12,914,300	13,014,730	0.8%
Interfund Services	170,989	176,088	176,088	183,112	4.0%
Intergovernmental Expenditures	2,581	10,400	10,400	11,286	8.5%
<b>Subtotal of Expenditures</b>	<b>11,904,861</b>	<b>13,671,505</b>	<b>13,671,505</b>	<b>13,880,240</b>	<b>1.5%</b>
Ending Reserves	2,282,946	2,977,727	2,143,987	3,412,347	14.6%
<b>Fund Total Uses</b>	<b>14,187,807</b>	<b>16,649,232</b>	<b>15,815,492</b>	<b>17,292,587</b>	<b>3.9%</b>

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

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

<b>Firefighter Pension and Benefit Fund (612)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	5,790,933	6,375,204	6,403,965	6,368,375	-0.1%
<b>Revenues:</b>					
Taxes	1,872,320	1,840,560	1,840,560	1,900,000	3.2%
Intergovernmental Revenues	119,668	115,000	115,000	120,000	4.3%
Miscellaneous	323,495	241,133	241,133	226,100	-6.2%
Non Revenues	202,670	222,864	222,864	222,329	-0.2%
<b>Subtotal of Revenues</b>	<b>2,518,153</b>	<b>2,419,557</b>	<b>2,419,557</b>	<b>2,468,429</b>	<b>2.0%</b>
<b>Fund Total Sources</b>	<b>8,309,086</b>	<b>8,794,761</b>	<b>8,823,522</b>	<b>8,836,804</b>	<b>0.5%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,685,334	1,977,342	1,977,342	1,836,800	-7.1%
Supplies	32,981	61,450	61,450	63,294	3.0%
Services	142,090	325,550	325,550	353,318	8.5%
Interfund Services	46,096	45,734	45,734	32,617	-28.7%
<b>Subtotal of Expenditures</b>	<b>1,906,501</b>	<b>2,410,076</b>	<b>2,410,076</b>	<b>2,286,029</b>	<b>-5.1%</b>
Ending Reserves	6,402,585	6,384,685	6,413,446	6,550,775	2.6%
<b>Fund Total Uses</b>	<b>8,309,086</b>	<b>8,794,761</b>	<b>8,823,522</b>	<b>8,836,804</b>	<b>0.5%</b>

<b>Police Pension and Benefit Fund (613)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	5,039,546	5,545,685	5,571,730	5,827,188	5.1%
<b>Revenues:</b>					
Miscellaneous	1,549,033	1,297,081	1,297,081	1,438,940	10.9%
<b>Subtotal of Revenues</b>	<b>1,549,033</b>	<b>1,297,081</b>	<b>1,297,081</b>	<b>1,438,940</b>	<b>10.9%</b>
<b>Fund Total Sources</b>	<b>6,588,579</b>	<b>6,842,766</b>	<b>6,868,811</b>	<b>7,266,128</b>	<b>6.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	841,061	1,042,000	1,042,000	1,113,500	6.9%
Supplies	39,039	40,850	40,850	42,076	3.0%
Services	105,549	235,860	235,860	243,686	3.3%
Interfund Services	34,172	34,511	34,511	21,573	-37.5%
<b>Subtotal of Expenditures</b>	<b>1,019,821</b>	<b>1,353,221</b>	<b>1,353,221</b>	<b>1,420,835</b>	<b>5.0%</b>
Ending Reserves	5,568,758	5,489,545	5,515,590	5,845,293	6.5%
<b>Fund Total Uses</b>	<b>6,588,579</b>	<b>6,842,766</b>	<b>6,868,811</b>	<b>7,266,128</b>	<b>6.2%</b>

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

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

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

<b>Greenways Maint Endowment Fund (701)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	707,872	1,027,640	1,017,791	1,027,640	0.0%
<b>Revenues:</b>					
Taxes	398,456	418,600	418,600	422,786	1.0%
Miscellaneous	50,739	38,160	38,160	51,728	35.6%
<b>Subtotal of Revenues</b>	<b>449,195</b>	<b>456,760</b>	<b>456,760</b>	<b>474,514</b>	<b>3.9%</b>
<b>Fund Total Sources</b>	<b>1,157,067</b>	<b>1,484,400</b>	<b>1,474,551</b>	<b>1,502,154</b>	<b>1.2%</b>
<b>Expenditures:</b>					
Interfund Services	7,200	6,080	6,080	6,127	0.8%
Intergovernmental Expenditures	131,684	154,581	154,581	2,996	-98.1%
<b>Subtotal of Expenditures</b>	<b>138,884</b>	<b>160,661</b>	<b>160,661</b>	<b>9,123</b>	<b>-94.3%</b>
Ending Reserves	1,018,183	1,323,739	1,313,890	1,493,031	12.8%
<b>Fund Total Uses</b>	<b>1,157,067</b>	<b>1,484,400</b>	<b>1,474,551</b>	<b>1,502,154</b>	<b>1.2%</b>

**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](#).

<b>Nat Res Protect &amp; Restoration Fund (702)</b>		<b>2013</b>	<b>2013</b>		<b>Change</b>
<b>Revenues and Sources</b>	<b>2012</b>	<b>Adopted</b>	<b>Revised</b>	<b>2014</b>	<b>from '13</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
Beginning Reserves	2,728,638	2,544,854	2,663,018	2,586,151	1.6%
<b>Revenues:</b>					
Miscellaneous	57,611	42,298	42,298	78,915	86.6%
Non Revenues	-	-	-	103,232	--
<b>Subtotal of Revenues</b>	<b>57,611</b>	<b>42,298</b>	<b>42,298</b>	<b>182,147</b>	<b>330.6%</b>
<b>Fund Total Sources</b>	<b>2,786,249</b>	<b>2,587,152</b>	<b>2,705,316</b>	<b>2,768,298</b>	<b>7.0%</b>
<b>Expenditures:</b>					
Services	118,237	-	119,653	78,915	--
Interfund Services	4,995	2,558	2,558	658	-74.3%
<b>Subtotal of Expenditures</b>	<b>123,232</b>	<b>2,558</b>	<b>122,211</b>	<b>79,573</b>	<b>3010.8%</b>
Ending Reserves	2,663,017	2,584,594	2,583,105	2,688,725	4.0%
<b>Fund Total Uses</b>	<b>2,786,249</b>	<b>2,587,152</b>	<b>2,705,316</b>	<b>2,768,298</b>	<b>7.0%</b>

## ***Fund Budgets***

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

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

<b>Public Facilities District Fund (965)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	1,384,324	1,362,813	1,466,193	1,578,808	15.8%
<b>Revenues:</b>					
Taxes	1,117,838	1,110,000	1,110,000	1,175,000	5.9%
Miscellaneous	40,915	27,704	27,704	21,541	-22.2%
<b>Subtotal of Revenues</b>	<b>1,158,753</b>	<b>1,137,704</b>	<b>1,137,704</b>	<b>1,196,541</b>	<b>5.2%</b>
<b>Fund Total Sources</b>	<b>2,543,077</b>	<b>2,500,517</b>	<b>2,603,897</b>	<b>2,775,349</b>	<b>11.0%</b>
<b>Expenditures:</b>					
Salaries and Benefits	11,293	13,136	13,136	-	-100.0%
Supplies	-	1,150	1,150	1,000	-13.0%
Services	4,454	14,025	14,025	9,260	-34.0%
Intergovernmental Expenditures	9,900	18,000	18,000	39,500	119.4%
Principal and Interest	1,040,127	1,041,686	1,041,686	1,204,214	15.6%
<b>Subtotal of Expenditures</b>	<b>1,065,774</b>	<b>1,087,997</b>	<b>1,087,997</b>	<b>1,253,974</b>	<b>15.3%</b>
Ending Reserves	1,477,303	1,412,520	1,515,900	1,521,375	7.7%
<b>Fund Total Uses</b>	<b>2,543,077</b>	<b>2,500,517</b>	<b>2,603,897</b>	<b>2,775,349</b>	<b>11.0%</b>

### **Public Development Authority:**

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

<b>Public Development Authority Fund (970)</b>					
<b>Revenues and Sources</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Change</b>
<b>Expenditures and Uses</b>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Budget</b>	<b>from '13</b>
		<b>Budget</b>	<b>Budget</b>		<b>Adopted</b>
Beginning Reserves	102,161	1,288,079	1,310,784	21,470	-98.3%
<b>Revenues:</b>					
Intergovernmental Revenues	320,000	250,000	250,000	550,000	120.0%
Miscellaneous	7,880	10,268	10,268	13,034	26.9%
Other Financing Sources	1,176,877	-	-	0	--
<b>Subtotal of Revenues</b>	<b>1,504,757</b>	<b>260,268</b>	<b>260,268</b>	<b>563,034</b>	<b>116.3%</b>
<b>Fund Total Sources</b>	<b>1,606,918</b>	<b>1,548,347</b>	<b>1,571,052</b>	<b>584,504</b>	<b>-62.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	52,510	55,656	55,656	56,176	0.9%
Supplies	3,512	14,481	14,481	5,170	-64.3%
Services	231,977	276,863	276,959	484,654	75.1%
Intergovernmental Expenditures	7,413	3,000	1,179,877	12,000	300.0%
<b>Subtotal of Expenditures</b>	<b>295,412</b>	<b>350,000</b>	<b>1,526,973</b>	<b>558,000</b>	<b>59.4%</b>
Ending Reserves	1,311,506	1,198,347	44,079	26,504	-97.8%
<b>Fund Total Uses</b>	<b>1,606,918</b>	<b>1,548,347</b>	<b>1,571,052</b>	<b>584,504</b>	<b>-62.2%</b>

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

**Citywide Total**

<b>All Funds in Aggregate Revenues and Sources Expenditures and Uses</b>	<b>2012 Actual</b>	<b>2013 Adopted Budget</b>	<b>2013 Revised Budget</b>	<b>2014 Budget</b>	<b>Change from '13 Adopted</b>
Beginning Reserves	167,400,789	119,786,368	162,174,048	117,691,179	-1.7%
<b>Revenues:</b>					
Taxes	76,896,970	81,249,761	81,204,761	85,283,500	5.0%
Licenses and Permits	2,664,560	2,458,771	2,458,771	2,546,071	3.6%
Intergovernmental Revenues	17,125,761	18,962,270	38,811,656	21,031,525	10.9%
Goods and Services Charges	69,329,043	69,765,820	71,314,108	79,777,887	14.4%
Fines	1,972,190	2,130,800	2,175,800	2,119,233	-0.5%
Miscellaneous	26,151,561	39,957,423	29,777,258	23,991,281	-40.0%
Proprietary/Trust Gains (Losses)	(273)	0	0	0	--
Non Revenues	5,584,962	3,468,312	3,661,586	3,774,636	8.8%
Other Financing Sources	9,209,382	6,736,273	36,930,793	8,536,330	26.7%
<b>Subtotal of Revenues</b>	<b>208,934,156</b>	<b>224,729,430</b>	<b>266,334,733</b>	<b>227,060,463</b>	<b>1.0%</b>
<b>All Funds Total Sources</b>	<b>376,334,945</b>	<b>344,515,798</b>	<b>428,508,781</b>	<b>344,751,642</b>	<b>0.1%</b>
<b>Expenditures:</b>					
Salaries and Benefits	79,288,980	86,131,098	86,832,773	87,516,304	1.6%
Supplies	8,981,410	8,213,031	8,615,662	9,760,454	18.8%
Interfund Supplies	1,161,528	1,854,549	1,852,849	2,871,963	54.9%
Services	36,342,625	41,525,878	68,470,565	45,206,962	8.9%
Interfund Services	23,714,958	23,227,113	23,147,179	22,721,026	-2.2%
Intergovernmental Expenditures	19,584,512	21,408,320	17,249,283	21,850,980	2.1%
Capital	33,013,568	52,813,763	116,555,937	40,480,942	-23.4%
Principal and Interest	12,705,975	9,525,277	9,730,380	10,689,323	12.2%
<b>Subtotal of Expenditures</b>	<b>214,793,556</b>	<b>244,699,029</b>	<b>332,454,628</b>	<b>241,097,954</b>	<b>-1.5%</b>
Ending Reserves	161,541,389	99,816,769	96,054,153	103,653,688	3.8%
<b>All Funds Total Uses</b>	<b>376,334,945</b>	<b>344,515,798</b>	<b>428,508,781</b>	<b>344,751,642</b>	<b>0.1%</b>

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## **DEPARTMENTAL BUDGETS**

Departmental sections include:

- An organization chart and mission statement.
- A description of services.
- Links to additional sources of information.
- Funding sources and expenditures by type summary with explanations of significant changes between the 2014 and 2013 adopted budgets.
- Revenues by fund and sub-type detail.
- Expenditures by fund and sub-type detail.
- Program (“group”) revenue and expenditure summaries with group descriptions.
- Department 2014 Work Plan.
- Department 2013 Accomplishments
- Selected Performance and Activity Measures for some departments

### **Department Budget Summaries**

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

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

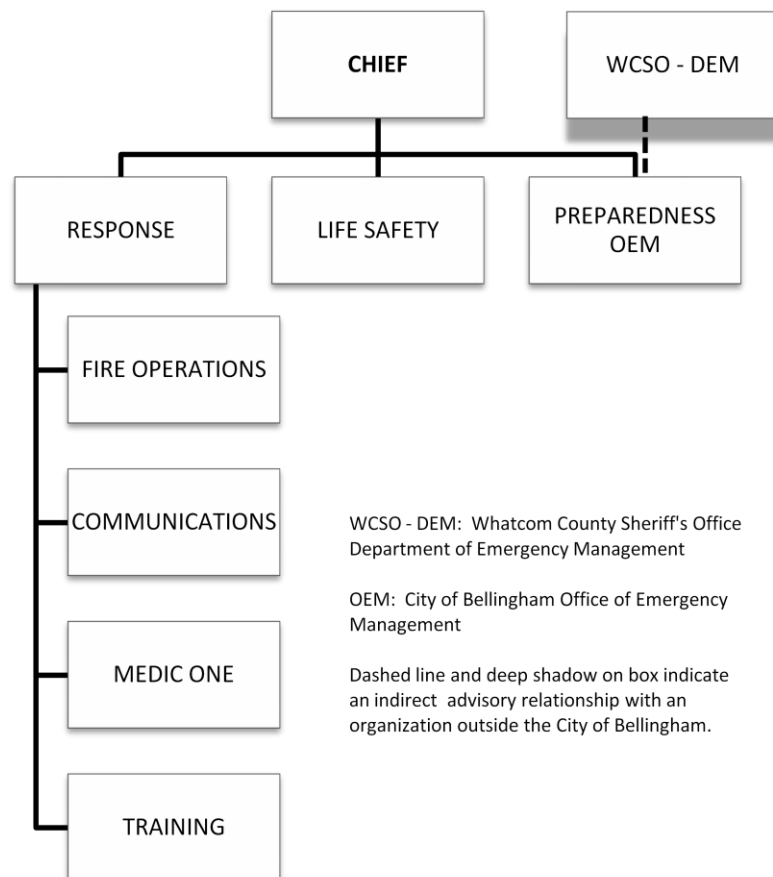
### **Department Programs (Groups)**

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

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



## **FIRE DEPARTMENT**



### **Bellingham Fire Department Mission**

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

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

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

## **Description of Services**

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

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

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

**Fire Department Budget Summary**

Most of the Fire Department's operations are funded by the City's General Fund. The [Public Safety Dispatch Fund](#) accounts for countywide 9-1-1 emergency dispatch for Fire, Medic One, and Police Departments. In 2014, the [Medic One Fund](#) accounts for the City's operation of contracted ambulance service with the County's EMS Fund.

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	14,268,583	14,841,833	15,377,116	3.6%
Public Safety Dispatch	1,270,448	1,343,511	1,351,895	0.6%
Medic One	7,158,141	7,741,986	6,643,827	-14.2%
<b>TOTAL ALL SOURCES</b>	<b>22,697,172</b>	<b>23,927,330</b>	<b>23,372,838</b>	<b>-2.3%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	18,533,961	19,340,192	19,308,257	-0.2%
Supplies	716,645	815,525	728,029	-10.7%
Other Services and Charges	3,141,941	3,379,573	2,972,856	-12.0%
Intergovt Services & Interfund Transfers	66,552	45,888	26,367	-42.5%
<b>Subtotal of Operations</b>	<b>22,459,099</b>	<b>23,581,178</b>	<b>23,035,509</b>	<b>-2.3%</b>
Debt Service	226,073	222,864	222,329	-0.2%
Capital Outlay	12,000	123,288	115,000	-6.7%
<b>TOTAL EXPENDITURES</b>	<b>22,697,172</b>	<b>23,927,330</b>	<b>23,372,838</b>	<b>-2.3%</b>

<b>TOTAL PAID STAFF</b>	<b>164.4</b>	<b>158.6</b>	<b>157.5</b>	<b>-0.7%</b>
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[Budgeted positions are listed](#) in the personnel section.

**Significant Expenditure Changes**

- Decrease in *Supplies* of -10.7% is primarily due to the implementation of a citywide computer replacement program that systematically replaces computers based on a useful life schedule.
- Decrease in *Other Services and Charges* of -12% is largely due to an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System. Pension expenses are now accounted for in the *Salaries and Benefits* category.

[Capital projects and purchases](#) for the Fire Department are listed in the Capital Facilities Plan.

## **Fire Department Budget Summary – Revenues**

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

### **General Fund**

<b>Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Business Licenses &amp; Permits</i>	930	700	0	-100.0%
<i>Non Business Licenses &amp; Permits</i>	17,734	1,000	0	-100.0%
<b>Licenses &amp; Permits Subtotal</b>	<b>18,664</b>	<b>1,700</b>	<b>0</b>	<b>-100.0%</b>
<i>Direct Federal Grants</i>	266,175	0	0	0.0%
<i>Indirect Federal Grants</i>	3,128	0	35,642	0.0%
<i>Intergovernmental Service Revenues</i>	5,415	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>274,718</b>	<b>0</b>	<b>35,642</b>	<b>0.0%</b>
<i>General Government Services</i>	55	0	208,920	0.0%
<i>Public Safety Services</i>	364,921	575,000	810,259	40.9%
<b>Charges for Services Subtotal</b>	<b>364,976</b>	<b>575,000</b>	<b>1,019,179</b>	<b>77.2%</b>
<i>Rents, Leases &amp; Concessions</i>	20,700	21,000	24,500	16.7%
<i>Contributions &amp; Donations (Private)</i>	100	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	28,766	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>49,566</b>	<b>21,000</b>	<b>24,500</b>	<b>16.7%</b>
<b>TOTAL REVENUES</b>	<b>707,924</b>	<b>597,700</b>	<b>1,079,321</b>	<b>80.6%</b>

### **Public Safety Dispatch Fund**

All dispatch revenues are recognized in the [Police Department](#) and are not shown here. The Bellingham Police Department manages the What-Comm Dispatch center and the Public Safety Dispatch Fund.

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

Total [Public Safety Dispatch Fund](#) revenues and expenditures are shown in the Fund Budgets section of the document.

## ***Fire Department***

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### **Fire Department Budget Summary – Revenues (continued)**

#### ***Medic One Fund***

In 2014, the Medic One Fund accounts for the City's operation of contracted ambulance service with the County's EMS Fund.

<b>Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>State Grants</i>	1,534	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	3,791,225	4,791,845	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>3,792,759</b>	<b>4,791,845</b>	<b>0</b>	<b>-100.0%</b>
<i>General Government Services</i>	6,215	5,000	0	-100.0%
<i>Public Safety Services</i>	2,087,315	2,000,000	5,602,997	180.1%
<b>Charges for Services Subtotal</b>	<b>2,093,530</b>	<b>2,005,000</b>	<b>5,602,997</b>	<b>179.5%</b>
<i>Interest &amp; Other Earnings</i>	9,655	15,414	9,042	-41.3%
<i>Contributions &amp; Donations (Private)</i>	7,182	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	16,924	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>33,761</b>	<b>15,414</b>	<b>9,042</b>	<b>-41.3%</b>
<i>Proceeds of Refunding LT Debt</i>	12,000	0	0	0.0%
<i>Transfers In</i>	1,082,366	1,067,774	1,125,000	5.4%
<b>Other Subtotal</b>	<b>1,094,366</b>	<b>1,067,774</b>	<b>1,125,000</b>	<b>5.4%</b>
<b>TOTAL REVENUES</b>	<b>7,014,416</b>	<b>7,880,033</b>	<b>6,737,039</b>	<b>-14.5%</b>

## Fire Department Budget Summary – Expenditures

### General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	8,785,895	8,968,080	9,275,592	3.4%
OVERTIME & HAZARD DUTY	299,688	546,285	540,254	-1.1%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>9,085,583</b>	<b>9,514,365</b>	<b>9,815,846</b>	<b>3.2%</b>
PERSONNEL BENEFITS	3,096,995	3,074,073	3,114,418	1.3%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>3,096,995</b>	<b>3,074,073</b>	<b>3,114,418</b>	<b>1.3%</b>
OFFICE & OPER. SUPPLIES	119,950	115,460	124,423	7.8%
FUEL CONSUMED	75,367	79,930	79,651	-0.3%
SMALL TOOLS & MINOR EQUIP	175,738	219,900	204,901	-6.8%
INTERFUND WAREHOUSE SUPPLIES	0	100	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>371,055</b>	<b>415,390</b>	<b>408,975</b>	<b>-1.5%</b>
PROFESSIONAL SERVICES	96,636	107,710	126,591	17.5%
COMMUNICATION	14,540	18,190	18,736	3.0%
TRAVEL	692	4,150	8,765	111.2%
EXTERNAL TAXES & OPER ASSESS	2,224	0	0	0.0%
OPERATING RENTALS & LEASES	28,769	29,800	86,799	191.3%
UTILITY SERVICE	86	200	20,206	10003.0%
REPAIRS & MAINTENANCE	28,343	39,460	40,644	3.0%
MISCELLANEOUS	23,721	28,360	42,490	49.8%
INTERFUND PROFESSIONAL SERVICES	47,913	47,284	81,288	71.9%
INTERFUND COMMUNICATION	296,708	418,285	427,867	2.3%
INTERFUND OP RENTALS & LEASES	557,623	563,168	568,181	0.9%
INTERFUND INSURANCE	95,802	96,487	97,283	0.8%
INTERFUND REPAIRS & MAINTENANCE	254,158	247,197	292,098	18.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>1,447,215</b>	<b>1,600,291</b>	<b>1,810,948</b>	<b>13.2%</b>
INTERGOVERNMENTAL PROF SERV	4,498	4,850	4,600	-5.2%
INTERFUND SUBSIDIES	25,164	0	0	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>29,662</b>	<b>4,850</b>	<b>4,600</b>	<b>-5.2%</b>
MACHINERY AND EQUIPMENT	12,000	0	0	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
PRINCIPAL	202,670	208,213	210,815	1.2%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>202,670</b>	<b>208,213</b>	<b>210,815</b>	<b>1.2%</b>
INTEREST ON INTERFUND DEBT	23,403	14,651	11,514	-21.4%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>23,403</b>	<b>14,651</b>	<b>11,514</b>	<b>-21.4%</b>
INTERFUND PROFESSIONAL SERVICE	0	10,000	0	-100.0%
<b>INTERFUND PAYT FOR SERVICE Subtotal</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>14,268,583</b>	<b>14,841,833</b>	<b>15,377,116</b>	<b>3.6%</b>

**Fire Department Budget Summary – Expenditures (continued)****Public Safety Dispatch Fund**

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	814,398	849,457	841,740	-0.9%
OVERTIME & HAZARD DUTY	49,890	51,000	51,000	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>864,288</b>	<b>900,457</b>	<b>892,740</b>	<b>-0.9%</b>
PERSONNEL BENEFITS	341,540	370,090	367,751	-0.6%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>341,540</b>	<b>370,090</b>	<b>367,751</b>	<b>-0.6%</b>
OFFICE & OPER. SUPPLIES	2,505	2,880	2,967	3.0%
SMALL TOOLS & MINOR EQUIP	4,523	8,510	11,766	38.3%
<b>SUPPLIES Subtotal</b>	<b>7,028</b>	<b>11,390</b>	<b>14,733</b>	<b>29.4%</b>
PROFESSIONAL SERVICES	16,094	20,000	20,600	3.0%
TRAVEL	2,190	5,860	7,936	35.4%
REPAIRS & MAINTENANCE	19,178	16,100	16,583	3.0%
MISCELLANEOUS	2,789	2,300	2,969	29.1%
INTERFUND PROFESSIONAL SERVICES	9,369	5,778	19,539	238.2%
INTERFUND COMMUNICATION	2,042	2,329	2,462	5.7%
INTERFUND OP RENTALS & LEASES	5,930	6,582	6,582	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>57,592</b>	<b>58,949</b>	<b>76,671</b>	<b>30.1%</b>
INTERFUND SUBSIDIES	0	2,625	0	-100.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>0</b>	<b>2,625</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,270,448</b>	<b>1,343,511</b>	<b>1,351,895</b>	<b>0.6%</b>

## Fire Department Budget Summary – Expenditures (continued)

### **Medic One Fund**

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	3,919,016	4,028,863	3,774,569	-6.3%
OVERTIME & HAZARD DUTY	184,774	210,332	185,332	-11.9%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>4,103,790</b>	<b>4,239,195</b>	<b>3,959,901</b>	<b>-6.6%</b>
PERSONNEL BENEFITS	1,041,765	1,242,012	1,157,601	-6.8%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>1,041,765</b>	<b>1,242,012</b>	<b>1,157,601</b>	<b>-6.8%</b>
OFFICE & OPER. SUPPLIES	255,011	265,615	217,832	-18.0%
FUEL CONSUMED	65,841	69,470	57,505	-17.2%
SMALL TOOLS & MINOR EQUIP	17,710	51,590	28,984	-43.8%
INTERFUND WAREHOUSE SUPPLIES	0	2,070	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>338,562</b>	<b>388,745</b>	<b>304,321</b>	<b>-21.7%</b>
PROFESSIONAL SERVICES	131,645	105,969	311,566	194.0%
COMMUNICATION	10,387	14,150	14,575	3.0%
TRAVEL	5,828	6,980	3,699	-47.0%
EXTERNAL TAXES & OPER ASSESS	13,257	24,870	24,870	0.0%
OPERATING RENTALS & LEASES	25,741	44,665	41,005	-8.2%
INSURANCE	24,932	32,000	32,000	0.0%
UTILITY SERVICE	18,312	26,100	26,884	3.0%
REPAIRS & MAINTENANCE	39,279	69,215	74,912	8.2%
MISCELLANEOUS	36,497	46,050	40,685	-11.7%
INTERFUND PROFESSIONAL SERVICES	322,450	325,819	341,914	4.9%
INTERFUND COMMUNICATION	902,226	904,370	18,636	-97.9%
INTERFUND INSURANCE	15,093	18,100	15,201	-16.0%
INTERFUND REPAIRS & MAINTENANCE	106,968	116,915	139,290	19.1%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>1,652,615</b>	<b>1,735,203</b>	<b>1,085,237</b>	<b>-37.5%</b>
INTERGOVERNMENTAL PROF SERV	6,901	0	0	0.0%
INTERFUND SUBSIDIES	14,508	13,543	21,767	60.7%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>21,409</b>	<b>13,543</b>	<b>21,767</b>	<b>60.7%</b>
MACHINERY AND EQUIPMENT	0	123,288	115,000	-6.7%
<b>CAPITAL OUTLAY Subtotal</b>	<b>0</b>	<b>123,288</b>	<b>115,000</b>	<b>-6.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>7,158,141</b>	<b>7,741,986</b>	<b>6,643,827</b>	<b>-14.2%</b>



## ***Fire Department***

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### **Fire Department Program Groups**

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

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

<b>Revenues by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Fire Administration</i>	22,819	21,000	432,929	1961.6%
<i>Fire Operations</i>	661,464	575,000	580,750	1.0%
<i>Fire Life Safety Operations</i>	18,664	1,700	-	-100.0%
<i>Fire Dept Training Operations</i>	4,903	-	30,000	0.0%
<i>Emergency Medical Services</i>	7,014,416	7,880,033	6,737,039	-14.5%
<i>Emergency Management</i>	74	-	35,642	0.0%
<b>Subtotal of Revenues by Group</b>	<b>7,722,340</b>	<b>8,477,733</b>	<b>7,816,360</b>	<b>-7.8%</b>

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Fire Administration</i>	1,207,409	1,259,618	1,742,073	38.3%
<i>Fire Operations</i>	11,936,951	12,391,596	12,319,163	-0.6%
<i>Fire Life Safety Operations</i>	471,418	475,325	477,553	0.5%
<i>Fire Dept Training Operations</i>	375,205	409,388	454,042	10.9%
<i>Emergency Medical Services</i>	7,158,141	7,741,986	6,643,827	-14.2%
<i>Emergency Management</i>	277,600	305,906	384,285	25.6%
<i>Fire/EMS Dispatch Operations</i>	1,270,448	1,343,511	1,351,895	0.6%
<b>TOTAL EXPENDITURES</b>	<b>22,697,172</b>	<b>23,927,330</b>	<b>23,372,838</b>	<b>-2.3%</b>

### ***Group Descriptions***

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

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

The Fire Life Safety Operations group accounts for fire prevention activities such as protective inspections.

## **Fire Department Program Groups (continued)**

### ***Group Descriptions (continued)***

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

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

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

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

## **Fire Department 2014 Work Plan**

1. **Routine Fire Department accomplishments annually:**
  - Approximately 21,500 Fire/EMS emergency incidents will be dispatched countywide
  - COB emergency units will respond to approximately 16,467 calls for service (*This is a different metric that was reported in previous years.*)
  - Approximately 6,200 occupancy inspections will be performed by either certified fire inspectors or fire companies
  - Approximately 16,000 hours of training will be delivered to emergency responders
2. **Personnel:**
  - 2014 EMS plan changed markedly from the 2013 anticipated plan, with a reduction of nine positions resulting from a July 1, 2014 discontinuation of one of the four paramedic ambulances contracted to Whatcom County. Several attritions took place in 2013, with the remaining attritions in the 2014 budget.
  - Will establish a fire chief transition plan in the first quarter of 2014 to accommodate the planned retirement of the current fire chief.
  - 2014 budget includes the addition of a Systems Analyst/Database Administrator to work extensively with the Fire Department to improve our records and reporting effectiveness.
3. **Fire:**
  - Continued and expanded cooperation/collaboration with county fire service partners where ever it makes business sense.

- 2014 will begin with further merging of administrative services with Fire District 8. Additional discussions will need to take place regarding full consolidation of the departments.
  - Evaluate feasibility of co-locating Fire District 8 and Bellingham crews in a new station near the airport. We will need to work this facility into the City's capital facilities plan.
  - Achieved grant funding in 2013 for a new fire boat and we will be working on acquisition through 2015.
  - 106 contract negotiations continuing in 2014.
4. **EMS:**
- New EMS contract with Whatcom County completed in 2013. The contract provides for the County assuming primary EMS administrative role and Bellingham Fire Department providing three ALS ambulances and one EMS Supervisor/chase car. Bellingham will no longer staff the Medicals Services Officer position.
  - Replacement of six BLS ambulances through lease agreement.
5. **Dispatch/Communications:**
- Anticipated 2013 division chief vacancy did not occur and is not currently anticipated in 2014/2015.
  - Evaluating potential for collocating What-Comm and Prospect Dispatch centers and combining supervision/administrations.
  - FARS agreement reduced by \$15K for City's commitment to Squalicum Mt. radio tower infrastructure improvements.
6. **Emergency Management:**
- Contract achieved with Port of Bellingham and Whatcom County for lease and use of former OCC, now Whatcom Emergency Joint Coordination Center.
  - Plan to fill new Emergency Management Coordinator Position.
  - Anticipate completing feasibility study to collocate emergency dispatch centers.
7. **Life Safety:**
- Continued progress on Multi and single family residence access ordinance.
  - Develop and evaluate code enforcement compliance process
  - Implement revised company level business inspections.

## **Fire Department 2013 Accomplishments**

### **Grant secured for new firefighting and security marine vessel**

In partnership with the Port, the City recently was awarded \$750,000 in federal funding to purchase a fire boat designed to increase firefighting and marine security capabilities on Bellingham's waterfront.

### **Joint Emergency Management Facility**

The City, the Port, and Whatcom County are jointly leasing and occupying the former Olympic Coordination Center near the airport to consolidate emergency management, preparedness and response operations and staff. Public agencies are working in partnership with some of our major industrial neighbors to use the emergency operations center for a unique public/private partnership.

### **Emergency Medical Services**

Our collaboration with county officials resulted in a new agreement on a joint emergency medical services system. The new system, which will be administered by Whatcom County government, maintains existing service levels for City of Bellingham residents and keeps the system operating within budget until the end of 2016.

### **Cooperative Administrative Services with District 8**

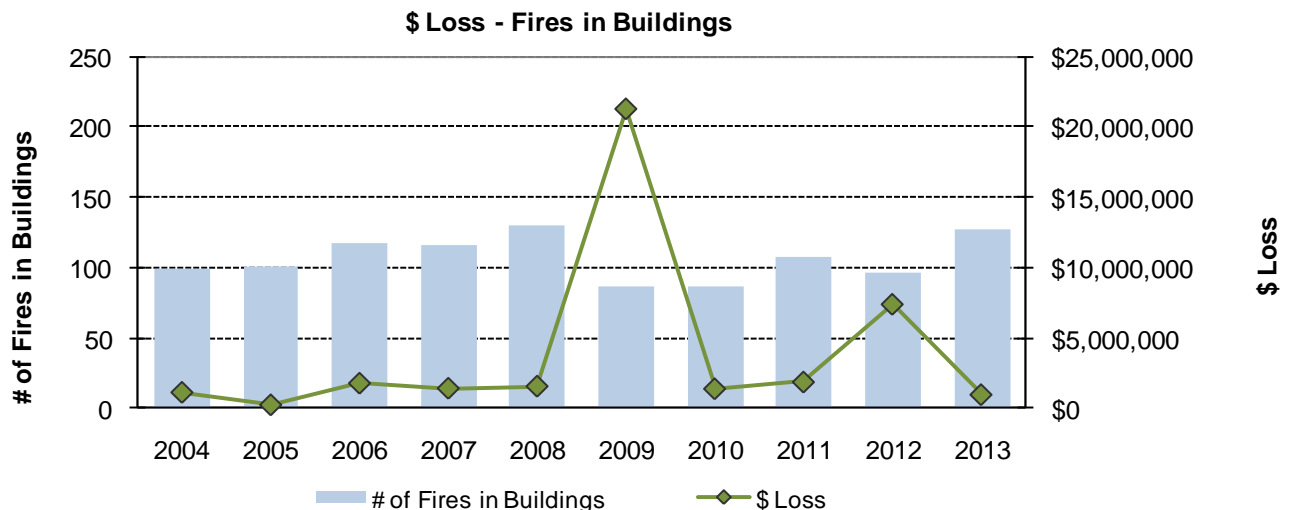
We continued and built upon our cooperative arrangements for providing all administrative services for both Bellingham Fire and Fire District 8. In 2013, we restructured our staff responsibilities to provide more efficient delivery and supervision of accounting and billing processes, as well as administrative support to both agencies.

## **Fire Department Performance/Activity Measures**

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

<b>Fire Operations Group</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
Lives Lost in Fires	-	1	2	-	1	-	-	-	5	3
Emergency Incidents and Responses (includes cancelled responses)										
Fire Unit Responses	9,802	8,277	8,211	7,735	7,592	7,412	7,227	6,916	5,988	6,493
BFD Aid Unit Responses		1,044	1,804	2,501	3,848	3,939	4,478	4,077	4,117	4,537
False Fire Alarms	735	627	729	656	639	580	605	532	504	640

**Fire Department Performance/Activity Measures (continued)**



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

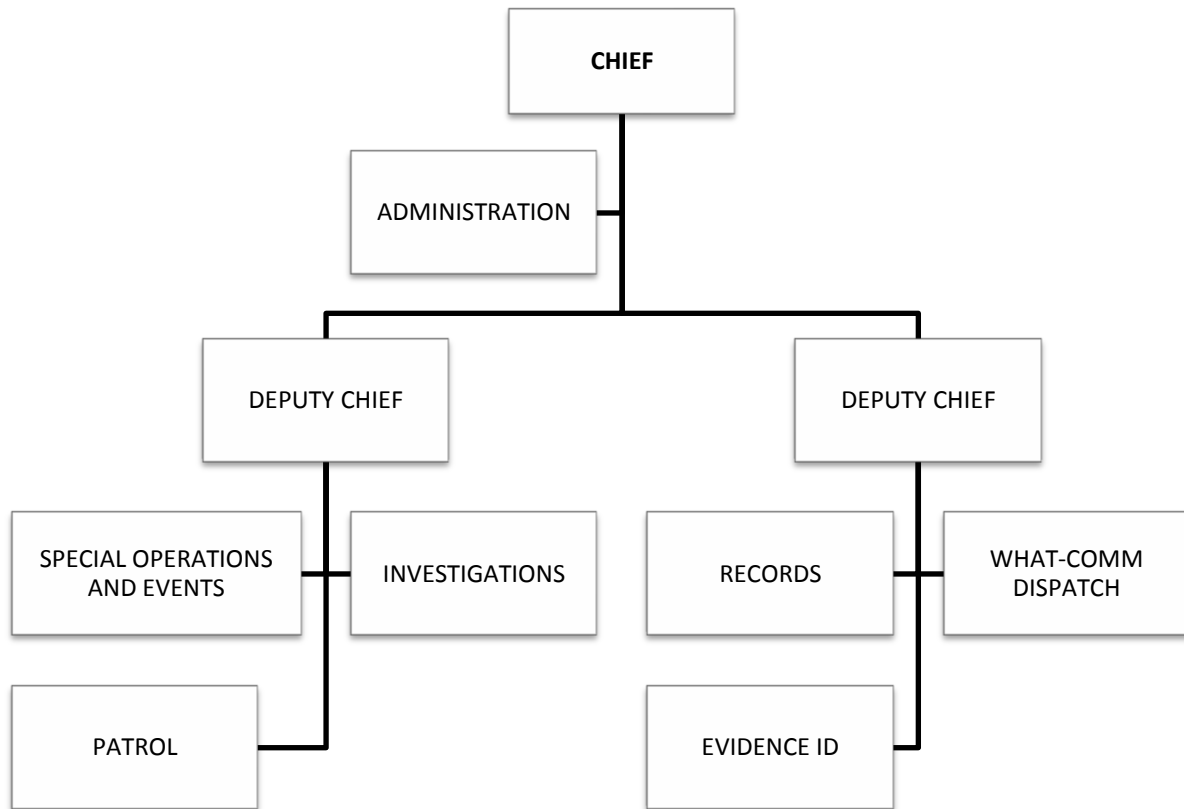
<b>Emergency Medical Services Group</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
EMS Incidents, City Only			4,819	6,754	6,764	7,399	6,600	6,790	7,233	8,144
Total Medic One Incidents	11,375	11,815	11,085	10,221	10,063	9,100	9,045	11,213	8,024	9,443
BFD BLS Incidents	New process in 2012 - BFD providing BLS Transports								3,589	4,905

<b>Fire / EMS Dispatch (Countywide)</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
Fire/EMS incidents generated for all of Whatcom County, handled by Prospect Communications	17,455	16,898	18,703	19,008	19,979	20,240	21,454	23,914	24,868	23,629
Call Processing - % of time highest acuity (Echo call type) calls are dispatched within one minute	New measure - prior data not available. 2006 data is		54%	53%	56%	73%	65%	73%	58%	63%

*\*2012 - Estimated % for 2012 due to incomplete data.*

*\*2013 - Estimated on ALS calls due to inability to differentiate ECHO calls*

## **POLICE DEPARTMENT**



### **Bellingham Police Department Mission**

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

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

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

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

### **Description of Services**

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

## Police Department Budget Summary

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

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	20,611,116	22,282,695	22,408,741	0.6%
Police Federal Equitable Share	93,087	94,280	162,172	72.0%
Asset Forfeiture/Drug Enforce.	46,817	48,523	62,031	27.8%
Criminal Justice	278,955	507,876	763,311	50.3%
Public Safety Dispatch	3,443,778	3,436,988	3,470,735	1.0%
<b>TOTAL ALL SOURCES</b>	<b>24,473,753</b>	<b>26,370,362</b>	<b>26,866,990</b>	<b>1.9%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	17,812,458	20,070,375	20,232,458	0.8%
Supplies	954,805	765,347	994,797	30.0%
Other Services and Charges	3,670,902	3,377,592	3,808,808	12.8%
Intergovt Services & Interfund Transfers	1,842,644	2,027,048	1,794,927	-11.5%
<b>Subtotal of Operations</b>	<b>24,280,809</b>	<b>26,240,362</b>	<b>26,830,990</b>	<b>2.3%</b>
Capital Outlay	192,944	130,000	36,000	-72.3%
<b>TOTAL EXPENDITURES</b>	<b>24,473,753</b>	<b>26,370,362</b>	<b>26,866,990</b>	<b>1.9%</b>

<b>TOTAL PAID STAFF</b>	<b>165.9</b>	<b>164.9</b>	<b>168.4</b>	<b>2.1%</b>
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[Budgeted positions are listed](#) in the personnel section.

### Significant Expenditure Changes

- Increase in *Supplies* of 30.0% is primarily increases in fuel, radios, and new equipment for additional officers as well as replacing equipment that is beyond its useful life.
- Increase in *Other Services and Charges* of 12.8% is largely due to an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System. Pension expenses are now in the *Salaries and Benefits* category.
- Decrease in *Intergovernmental Services* of -11.5% is primarily due to reducing the transfer of Criminal Justice money to the General Fund.
- Decrease in *Capital Outlay* of -72.3% is due to radio and electronic expenditures in 2013. [Capital projects and purchases](#) for the Police Department are listed in the Capital Facilities Plan.



**Police Department Budget Summary – Revenues**

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

**General Fund**

<b>Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Business &amp; Occupation Taxes</i>	0	0	345,000	0.0%
<i>Excise Taxes</i>	289,224	345,000	0	-100.0%
<b>Taxes Subtotal</b>	<b>289,224</b>	<b>345,000</b>	<b>345,000</b>	<b>0.0%</b>
<i>Business Licenses &amp; Permits</i>	14,860	2,000	2,000	0.0%
<i>Non Business Licenses &amp; Permits</i>	35,904	36,000	36,000	0.0%
<b>Licenses &amp; Permits Subtotal</b>	<b>50,764</b>	<b>38,000</b>	<b>38,000</b>	<b>0.0%</b>
<i>Direct Federal Grants</i>	247,053	193,609	88,667	-54.2%
<i>Indirect Federal Grants</i>	83,364	54,600	0	-100.0%
<i>State Grants</i>	0	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	132,987	147,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>463,404</b>	<b>395,209</b>	<b>88,667</b>	<b>-77.6%</b>
<i>General Government Services</i>	1,796	2,000	2,060	3.0%
<i>Public Safety Services</i>	656,357	528,259	616,866	16.8%
<i>Utilities &amp; Environment Services</i>	25,452	30,000	0	-100.0%
<i>Economic Environment Services</i>	0	0	30,900	0.0%
<i>Internal Svc Fund Sales &amp; Services</i>	0	58,736	60,498	3.0%
<b>Charges for Services Subtotal</b>	<b>683,605</b>	<b>618,995</b>	<b>710,324</b>	<b>14.8%</b>
<i>Civil Parking Infraction Penalties</i>	10,700	10,000	10,300	3.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	2,166	0	0	0.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>12,866</b>	<b>10,000</b>	<b>10,300</b>	<b>3.0%</b>
<i>OMR Contributions from Employer</i>	(8)	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	2,450	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>2,442</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>Transfers In</i>	368,042	368,042	373,042	1.4%
<b>Other Subtotal</b>	<b>368,042</b>	<b>368,042</b>	<b>373,042</b>	<b>1.4%</b>
<b>TOTAL REVENUES</b>	<b>1,870,347</b>	<b>1,775,246</b>	<b>1,565,333</b>	<b>-11.8%</b>

## Police Department Budget Summary – Revenues (continued)

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

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Direct Federal Grants	852	12,600	0	-100.0%
Federal Entitlements, Impact Payments	7,903	0	0	0.0%
State Entitlements, Impact Payments	273,129	299,634	376,634	25.7%
<b>Intergovernmental Subtotal</b>	<b>281,884</b>	<b>312,234</b>	<b>376,634</b>	<b>20.6%</b>
Interest & Other Earnings	14,273	9,663	12,216	26.4%
Other Miscellaneous Revenue	26,899	40,000	40,000	0.0%
<b>Miscellaneous Subtotal</b>	<b>41,172</b>	<b>49,663</b>	<b>52,216</b>	<b>5.1%</b>
<b>TOTAL REVENUES</b>	<b>323,056</b>	<b>361,897</b>	<b>428,850</b>	<b>18.5%</b>

### **Public Safety Dispatch Fund**

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

Total [Public Safety Dispatch Fund](#) revenues and expenditures are shown in the Fund Budgets section of the document.

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Interlocal Grants, Entitlements	1,966,562	1,900,000	1,900,000	0.0%
Intergovernmental Service Revenues	1,101,398	1,126,172	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>3,067,960</b>	<b>3,026,172</b>	<b>1,900,000</b>	<b>-37.2%</b>
Public Safety Services	331	300	3,118,763	1039488%
Internal Svc Fund Sales & Services	1,901,267	1,880,232	0	-100.0%
<b>Charges for Services Subtotal</b>	<b>1,901,598</b>	<b>1,880,532</b>	<b>3,118,763</b>	<b>65.8%</b>
Interest & Other Earnings	22,544	25,763	28,809	11.8%
Other Miscellaneous Revenue	150	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>22,694</b>	<b>25,763</b>	<b>28,809</b>	<b>11.8%</b>
<b>TOTAL REVENUES</b>	<b>4,992,252</b>	<b>4,932,467</b>	<b>5,047,572</b>	<b>2.3%</b>

**Police Department Budget Summary – Expenditures****General Fund**

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>SALARIES &amp; WAGES</i>	10,594,190	11,763,320	11,669,914	-0.8%
<i>OVERTIME &amp; HAZARD DUTY</i>	426,819	552,567	552,567	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>11,021,009</b>	<b>12,315,887</b>	<b>12,222,481</b>	<b>-0.8%</b>
<i>PERSONNEL BENEFITS</i>	4,318,292	4,863,172	5,068,415	4.2%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>4,318,292</b>	<b>4,863,172</b>	<b>5,068,415</b>	<b>4.2%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	185,025	215,777	221,253	2.5%
<i>FUEL CONSUMED</i>	186,520	143,370	149,672	4.4%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	193,097	238,010	245,152	3.0%
<b>SUPPLIES Subtotal</b>	<b>564,642</b>	<b>597,157</b>	<b>616,077</b>	<b>3.2%</b>
<i>PROFESSIONAL SERVICES</i>	688,131	589,154	496,079	-15.8%
<i>COMMUNICATION</i>	65,776	63,370	65,271	3.0%
<i>TRAVEL</i>	28,289	45,570	44,937	-1.4%
<i>OPERATING RENTALS &amp; LEASES</i>	83,151	60,220	64,028	6.3%
<i>INSURANCE</i>	1,020	583	583	0.0%
<i>UTILITY SERVICE</i>	7,055	13,720	14,132	3.0%
<i>REPAIRS &amp; MAINTENANCE</i>	105,212	106,515	111,709	4.9%
<i>MISCELLANEOUS</i>	50,334	72,130	74,295	3.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	106,129	50,146	50,634	1.0%
<i>INTERFUND COMMUNICATION</i>	811,312	822,918	851,778	3.5%
<i>INTERFUND OP RENTALS &amp; LEASES</i>	561,533	583,752	599,214	2.6%
<i>INTERFUND INSURANCE</i>	211,454	180,130	177,710	-1.3%
<i>INTERFUND REPAIRS &amp; MAINTENANCE</i>	302,086	295,551	328,678	11.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>3,021,482</b>	<b>2,883,759</b>	<b>2,879,048</b>	<b>-0.2%</b>
<i>INTERGOVERNMENTAL PROF SERV</i>	1,675,480	1,622,720	1,622,720	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>1,675,480</b>	<b>1,622,720</b>	<b>1,622,720</b>	<b>0.0%</b>
<i>MACHINERY AND EQUIPMENT</i>	10,211	0	0	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>10,211</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>20,611,116</b>	<b>22,282,695</b>	<b>22,408,741</b>	<b>0.6%</b>

**Police Department Budget Summary – Expenditures (continued)**

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

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
OFFICE & OPER. SUPPLIES	25,328	47,000	138,410	194.5%
FUEL CONSUMED	0	0	28,000	0.0%
SMALL TOOLS & MINOR EQUIP	39,758	44,000	133,820	204.1%
<b>SUPPLIES Subtotal</b>	<b>65,086</b>	<b>91,000</b>	<b>300,230</b>	<b>229.9%</b>
PROFESSIONAL SERVICES	137,036	115,000	235,000	104.3%
TRAVEL	5,889	5,000	82,000	1540.0%
REPAIRS & MAINTENANCE	0	0	50,000	0.0%
MISCELLANEOUS	2,380	750	53,000	6966.7%
INTERFUND PROFESSIONAL SERVICES	18,353	21,569	72,097	234.3%
INTERFUND REPAIRS & MAINTENANCE	21,804	16,360	19,187	17.3%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>185,462</b>	<b>158,679</b>	<b>511,284</b>	<b>222.2%</b>
INTERFUND SUBSIDIES	140,000	365,000	140,000	-61.6%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>140,000</b>	<b>365,000</b>	<b>140,000</b>	<b>-61.6%</b>
MACHINERY AND EQUIPMENT	28,311	36,000	36,000	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>28,311</b>	<b>36,000</b>	<b>36,000</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>418,859</b>	<b>650,679</b>	<b>987,514</b>	<b>51.8%</b>

**Police Department Budget Summary – Expenditures (continued)****Public Safety Dispatch Fund**

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

Total [Public Safety Dispatch Fund](#) revenues and expenditures are shown in the Fund Budgets section of the document.

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,618,641	1,801,564	1,846,403	2.5%
OVERTIME & HAZARD DUTY	125,636	196,000	196,000	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>1,744,277</b>	<b>1,997,564</b>	<b>2,042,403</b>	<b>2.2%</b>
PERSONNEL BENEFITS	728,880	893,752	899,159	0.6%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>728,880</b>	<b>893,752</b>	<b>899,159</b>	<b>0.6%</b>
OFFICE & OPER. SUPPLIES	9,160	44,765	44,790	0.1%
FUEL CONSUMED	1,548	1,800	1,800	0.0%
SMALL TOOLS & MINOR EQUIP	314,369	30,600	31,900	4.2%
WAREHOUSE SUPPLIES	0	0	0	0.0%
INTERFUND WAREHOUSE SUPPLIES	0	25	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>325,077</b>	<b>77,190</b>	<b>78,490</b>	<b>1.7%</b>
PROFESSIONAL SERVICES	77	2,000	67,700	3285.0%
COMMUNICATION	0	0	690	0.0%
TRAVEL	12,863	3,300	3,300	0.0%
OPERATING RENTALS & LEASES	0	0	3,100	0.0%
UTILITY SERVICE	26,813	33,854	33,434	-1.2%
REPAIRS & MAINTENANCE	71,222	80,899	83,400	3.1%
MISCELLANEOUS	4,023	4,810	15,260	217.3%
INTERFUND PROFESSIONAL SERVICES	275,583	133,029	127,761	-4.0%
INTERFUND COMMUNICATION	14,660	15,806	16,249	2.8%
INTERFUND OP RENTALS & LEASES	35,270	37,399	43,250	15.6%
INTERFUND INSURANCE	15,717	16,695	17,281	3.5%
INTERFUND REPAIRS & MAINTENANCE	7,730	7,362	7,051	-4.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>463,958</b>	<b>335,154</b>	<b>418,476</b>	<b>24.9%</b>
INTERGOVERNMENTAL PROF SERVS	21,324	29,324	21,324	-27.3%
INTERFUND SUBSIDIES	5,840	10,004	10,883	8.8%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>27,164</b>	<b>39,328</b>	<b>32,207</b>	<b>-18.1%</b>
MACHINERY AND EQUIPMENT	154,422	94,000	0	-100.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>154,422</b>	<b>94,000</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,443,778</b>	<b>3,436,988</b>	<b>3,470,735</b>	<b>1.0%</b>

## **Police Department Program Groups**

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

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

<b>Revenues by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Police Revenues and Reserves</i>	2,800,475	2,805,532	2,924,303	4.2%
<i>Police Administration</i>	652,883	656,568	456,120	-30.5%
<i>Patrol/Traffic Operations</i>	643,029	481,742	477,175	-0.9%
<i>Police Special Operations</i>	59,628	100,500	55,000	-45.3%
<i>Police Investigations Operations</i>	363,348	495,736	497,498	0.4%
<i>Police Records Operations</i>	41,099	29,000	29,540	1.9%
<i>Police Proactive Operations</i>	111,212	24,300	50,000	105.8%
<i>Police Dispatch Operations</i>	2,513,981	2,476,232	2,552,119	3.1%
<b>Subtotal of Revenues by Group</b>	<b>7,185,655</b>	<b>7,069,610</b>	<b>7,041,755</b>	<b>-0.4%</b>

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Police Administration</i>	5,444,792	5,704,755	6,182,789	8.4%
<i>Patrol/Traffic Operations</i>	9,944,110	10,894,144	10,878,378	-0.1%
<i>Police Special Operations</i>	276,524	413,308	402,023	-2.7%
<i>Police Investigations Operations</i>	3,089,477	3,411,117	3,301,507	-3.2%
<i>Police Off of Prof Responsibil</i>	416,671	442,092	438,301	-0.9%
<i>Police Records Operations</i>	1,106,224	1,189,199	1,197,683	0.7%
<i>Police Proactive Operations</i>	752,177	878,759	995,574	13.3%
<i>Police Dispatch Operations</i>	3,443,778	3,436,988	3,470,735	1.0%
<b>TOTAL EXPENDITURES</b>	<b>24,473,753</b>	<b>26,370,362</b>	<b>26,866,990</b>	<b>1.9%</b>

## **Group Descriptions**

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

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

**Police Department Program Groups (continued)**

***Group Descriptions (continued)***

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

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

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

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

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

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

### **Police Department 2014 Work Plan**

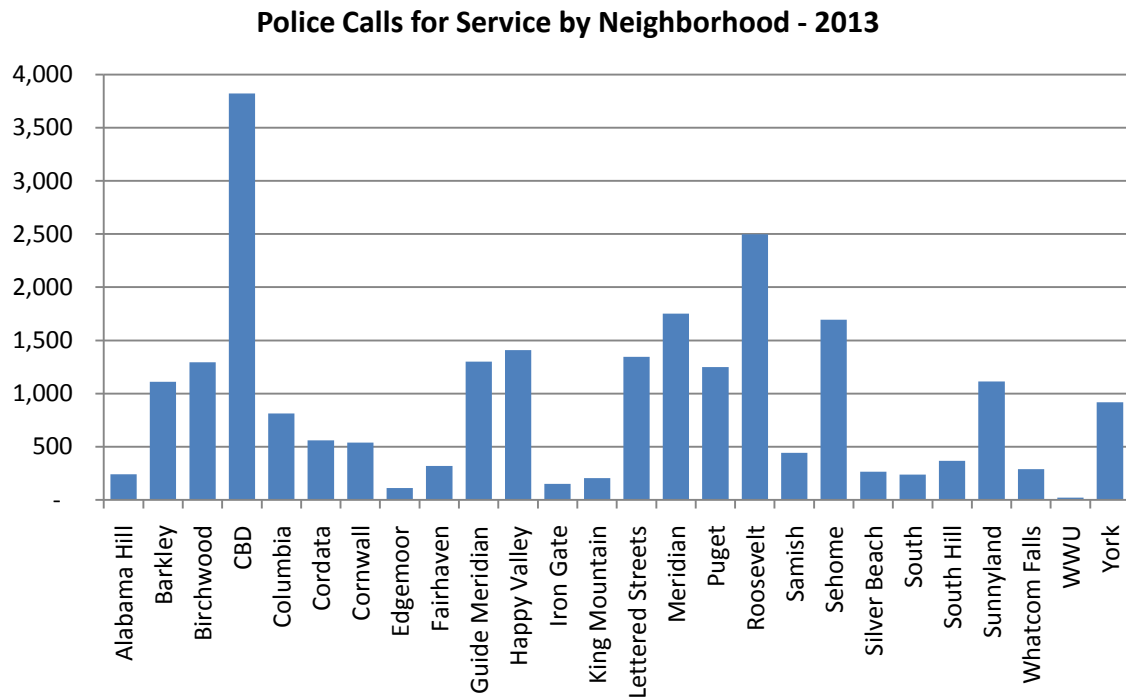
- Staff allocation and patrol area study
- Re-evaluation of organizational Mission, Vision, Values, Strategic Plan and Evaluation tools
- Body Camera Study
- Re-evaluation of Community Policing efforts
- Staff reorganization
- Continued preparation for 2016 WASPC reaccreditation
- Civilianization of What-Comm Deputy Director and completed space allocation study for collocating dispatch services
- Continued research for essential dispatch/call receiving equipment replacement
- Records data conversion from microfiche to digital
- Enhanced and dedicated Public Information presence to include social media
- All FTE positions filled

### **Police Department 2013 Accomplishments**

- Re-implemented Community Advisory Council
- Began implementation of SECTOR (Statewide Electronic Collision and Ticket Online Records)
- Obtained What-Comm Board Approval for dispatch collocating space analysis study at Whatcom Emergency Joint Coordination Center
- Enhanced Security for Municipal Court



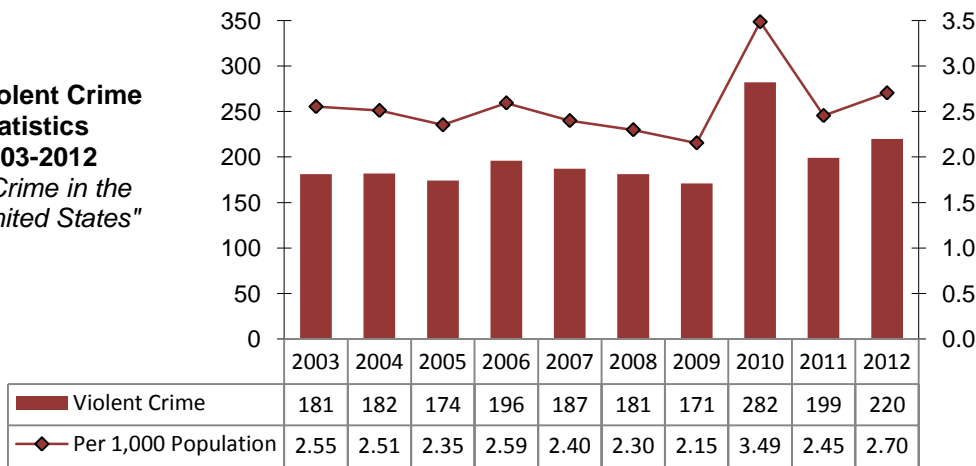
**Police Department Performance/Activity Measures**



<b>Police Dispatch Group Workload</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
CAD Incidents (thousands)	128.1	126.7	128.1	128.7	129.0	128.4	128.7	127.2	124.5	134.3
CAD Incidents per Dispatcher	5,569	5,509	5,569	5,594	5,611	5,583	4,951	5,533	5,081	5,839
CAD Incidents = the number of incidents generated by Computer Assisted Dispatch (CAD) system at the 911 Center for all County law enforcement agencies.										

## Performance/Activity Measures (continued)

**Violent Crime Statistics  
2003-2012**  
*"Crime in the United States"*



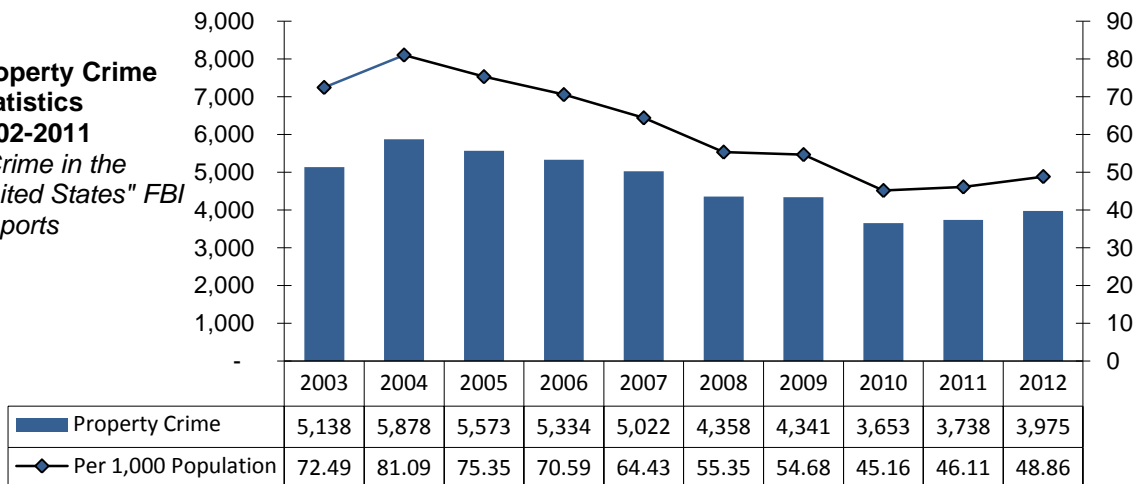
Hate Crimes	
2004	2
2005	1
2006	1
2007	0
2008	4
2009	2
2010	8
2011	5

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

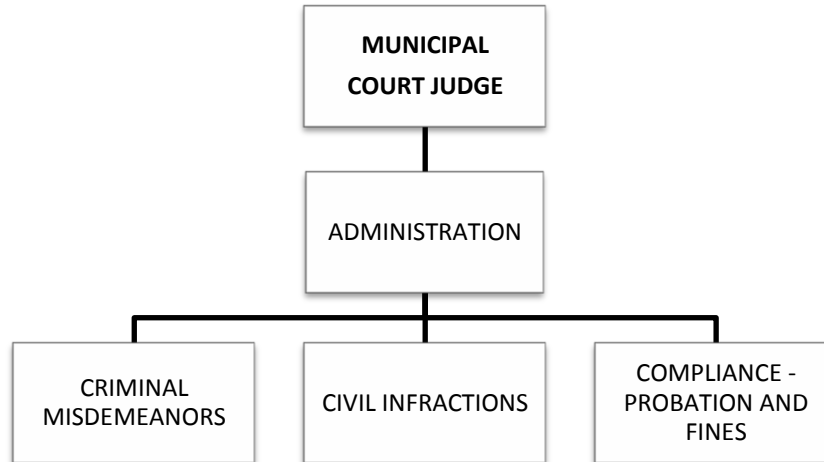
Hate crimes are defined as those motivated by biases based on race, religion, sexual orientation, ethnicity/national origin, and disability.

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

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



## **BELLINGHAM MUNICIPAL COURT**



### **Departmental Mission**

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

### **Description of Services**

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

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

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

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

For more information and on-line services visit the [Municipal Court web page](#).

## Municipal Court Budget Summary

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	2,462,139	1,991,376	2,095,893	5.2%
<b>TOTAL ALL SOURCES</b>	<b>2,462,139</b>	<b>1,991,376</b>	<b>2,095,893</b>	<b>5.2%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,183,514	1,355,937	1,326,450	-2.2%
<i>Supplies</i>	29,676	46,791	48,035	2.7%
<i>Other Services and Charges</i>	964,012	261,648	369,408	41.2%
<i>Intergovt Services &amp; Interfund Transfers</i>	284,937	327,000	352,000	7.6%
<b>TOTAL EXPENDITURES</b>	<b>2,462,139</b>	<b>1,991,376</b>	<b>2,095,893</b>	<b>5.2%</b>

<b>TOTAL PAID STAFF</b>	<b>14.0</b>	<b>15.0</b>	<b>15.0</b>	<b>0.0%</b>
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[Budgeted positions are listed](#) in the personnel section.

### Significant Expenditure Changes

- The increase in *Other Services and Charges* of 41.2% is primarily due to adding security screening at the Municipal Court building.

## ***Municipal Court Department***

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### **Municipal Court Budget Summary – Revenues**

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

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

#### ***General Fund***

<b>Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>State Grants</i>	142,750	100,000	90,000	-10.0%
<b>Intergovernmental Subtotal</b>	<b>142,750</b>	<b>100,000</b>	<b>90,000</b>	<b>-10.0%</b>
<i>General Government Services</i>	33	0	0	0.0%
<i>Public Safety Services</i>	236,014	250,000	257,500	3.0%
<b>Charges for Services Subtotal</b>	<b>236,047</b>	<b>250,000</b>	<b>257,500</b>	<b>3.0%</b>
<i>Civil Infraction Penalties</i>	520,613	612,000	612,360	0.1%
<i>Civil Parking Infraction Penalties</i>	17,855	15,000	15,450	3.0%
<i>Criminal Traffic Misdemeanor Fines</i>	142,862	140,000	144,200	3.0%
<i>Criminal Non Traffic Fines</i>	319,277	325,000	325,000	0.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	561	500	515	3.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>1,001,168</b>	<b>1,092,500</b>	<b>1,097,525</b>	<b>0.5%</b>
<i>Interest &amp; Other Earnings</i>	21,529	25,000	25,000	0.0%
<i>OMR Contributions from Employer</i>	(1,675)	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	444	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>20,298</b>	<b>25,000</b>	<b>25,000</b>	<b>0.0%</b>
<i>Transfers In</i>	350,800	410,800	421,300	2.6%
<b>Other Subtotal</b>	<b>350,800</b>	<b>410,800</b>	<b>421,300</b>	<b>2.6%</b>
<b>TOTAL REVENUES</b>	<b>1,751,063</b>	<b>1,878,300</b>	<b>1,891,325</b>	<b>0.7%</b>

## Municipal Court Budget Summary – Expenditures

### General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	822,966	916,092	897,213	-2.1%
OVERTIME & HAZARD DUTY	674	5,000	5,000	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>823,640</b>	<b>921,092</b>	<b>902,213</b>	<b>-2.0%</b>
PERSONNEL BENEFITS	359,874	434,845	424,237	-2.4%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>359,874</b>	<b>434,845</b>	<b>424,237</b>	<b>-2.4%</b>
OFFICE & OPER. SUPPLIES	18,984	36,791	44,945	22.2%
SMALL TOOLS & MINOR EQUIP	10,692	10,000	3,090	-69.1%
<b>SUPPLIES Subtotal</b>	<b>29,676</b>	<b>46,791</b>	<b>48,035</b>	<b>2.7%</b>
PROFESSIONAL SERVICES	763,762	38,000	129,140	239.8%
TRAVEL	1,679	3,530	3,636	3.0%
OPERATING RENTALS & LEASES	2,840	1,600	1,648	3.0%
REPAIRS & MAINTENANCE	466	1,300	1,339	3.0%
MISCELLANEOUS	22,460	36,150	37,235	3.0%
INTERFUND PROFESSIONAL SERVICES	3,649	2,273	14,248	526.8%
INTERFUND COMMUNICATION	9,674	10,329	10,328	0.0%
INTERFUND OP RENTALS & LEASES	138,766	151,399	156,166	3.1%
INTERFUND INSURANCE	19,256	15,729	14,330	-8.9%
INTERFUND REPAIRS & MAINTENANCE	1,460	1,338	1,338	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>964,012</b>	<b>261,648</b>	<b>369,408</b>	<b>41.2%</b>
INTERGOVERNMENTAL PROF SERV	284,937	327,000	352,000	7.6%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>284,937</b>	<b>327,000</b>	<b>352,000</b>	<b>7.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,462,139</b>	<b>1,991,376</b>	<b>2,095,893</b>	<b>5.2%</b>

## Municipal Court Program Groups

Municipal Court is accounted for in a single group and fund.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Municipal Court Services</i>	1,751,063	1,878,300	1,891,325	0.7%
<b>Subtotal of Revenues by Group</b>	<b>1,751,063</b>	<b>1,878,300</b>	<b>1,891,325</b>	<b>0.7%</b>

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Municipal Court Services</i>	2,462,139	1,991,376	2,095,893	5.2%
<b>TOTAL EXPENDITURES</b>	<b>2,462,139</b>	<b>1,991,376</b>	<b>2,095,893</b>	<b>5.2%</b>

**Municipal Court 2014 Work Plan**

1. Implement electronic document management application.
2. Respond to unfunded mandates due to changes in legislation and/or reporting requirements.

**Municipal Court 2013 Accomplishments**

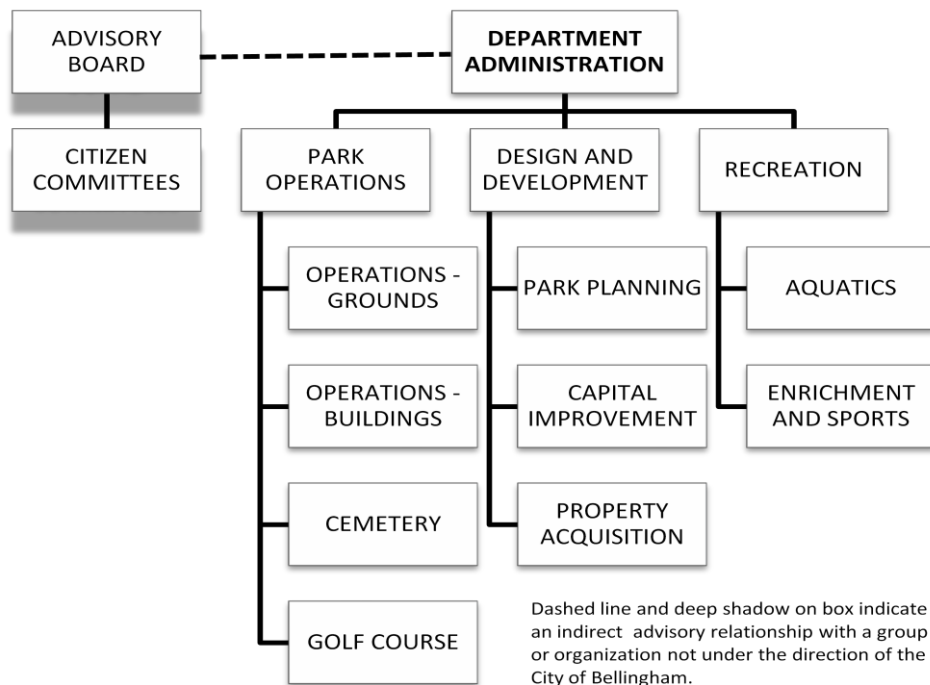
1. Completed implementation of SECTOR (filing of electronic criminal and civil tickets) for case filings from the Bellingham Police Department.
2. Complied with new Washington Supreme Court guidelines regarding maximum caseload for public defense attorneys.
3. Awarded 2014 renewal of 2013 grant of \$90,250 from the Washington Office of Public Defense.
4. Participated in evaluation and selection of electronic document management application for implementation in 2014.

**Municipal Court Performance/Activity Measures**

Municipal Court Services Group	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	Benchmark or Target
Case Load Per Public Defense Attorney*			486	392	436	399	378	403	400
<i>*WA Office of Public Defense recommended maximum caseload is 400; criteria for public defender program grants.</i>									
% of Criminal Cases completed within 90 days*		80%	82%	86%	83%	85%	82%	83%	90%
<i>*Includes cases in warrant, which should be on timeout status and not able to be completed. Can't track at this time.</i>									
Clearance Rates - Number of outgoing cases as a percentage of incoming cases									
All Infractions	107%	108%	110%	109%	115%	102%	106%	104%	100%
All Criminal Misdemeanors	117%	112%	109%	102%	104%	113%	108%	110%	100%

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

## **PARKS AND RECREATION DEPARTMENT**



### **Departmental Mission**

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

### **Description of Services**

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

Maintain and operate [community recreation assets](#) including:

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

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

More information can be found on the [main department](#) and [department services](#) web pages.



## ***Parks and Recreation Department***

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### **Parks and Recreation Department Budget Summary**

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

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

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

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

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

<b>Funding Sources</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>General</i>	7,224,099	7,435,499	7,410,863	-0.3%
<i>Parksite Acquisition</i>	-	2,514	506	-79.9%
<i>Squalicum Park/Olympic</i>	26,659	-	-	0.0%
<i>Olympic-Whatcom Falls Park Addl</i>	-	27,514	200,506	628.7%
<i>Little Squalicum-Oeser Settlement</i>	9,480	-	-	0.0%
<i>Environmental Remediation</i>	222,380	57,268	22,449	-60.8%
<i>1st 1/4% Real Estate Excise Tax</i>	42,409	66,000	631,000	856.1%
<i>2nd 1/4% Real Estate Excise Tax</i>	13,374	175,000	50,000	-71.4%
<i>Transportation Benefit District</i>	-	-	450,000	0.0%
<i>Beyond Greenways</i>	77,465	720,616	79,661	-88.9%
<i>Greenways III</i>	794,141	2,935,172	9,126,891	210.9%
<i>Parks Impact</i>	219,731	392,356	2,685,740	584.5%
<i>Cemetery</i>	530,218	564,007	556,513	-1.3%
<i>Golf Course</i>	104,598	184,579	192,780	4.4%
<i>Greenways Maint Endowment</i>	138,884	160,661	9,123	-94.3%
<b>TOTAL ALL SOURCES</b>	<b>9,403,438</b>	<b>12,721,186</b>	<b>21,416,032</b>	<b>68.3%</b>

**Parks and Recreation Department Budget Summary (continued)**

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	5,206,018	5,468,814	5,521,630	1.0%
<i>Supplies</i>	492,447	557,139	550,759	-1.1%
<i>Other Services and Charges</i>	2,508,841	2,725,051	2,649,339	-2.8%
<i>Intergovt Services &amp; Interfund Transfers</i>	173,726	180,311	5,786	-96.8%
<b>Subtotal of Operations</b>	<b>8,381,032</b>	<b>8,931,315</b>	<b>8,727,514</b>	<b>-2.3%</b>
<i>Debt Service</i>	41,123	33,613	31,028	-7.7%
<i>Capital Outlay</i>	981,283	3,756,258	12,657,490	237.0%
<b>TOTAL EXPENDITURES</b>	<b>9,403,438</b>	<b>12,721,186</b>	<b>21,416,032</b>	<b>68.3%</b>

<b>TOTAL PAID STAFF</b>	<b>85.3</b>	<b>86.3</b>	<b>87.5</b>	<b>1.4%</b>
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[Budgeted positions are listed](#) in the personnel section

**Significant Expenditure Changes**

- Increase in *Salaries and Benefits* of 1.0% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Other Services and Charges* of -2.8% is for a large repair and maintenance project that took place in 2013.
- Decrease in *Intergovernmental Services* of -96.8% is due to an accounting change that will direct charge employees to their fund instead of interfund billing.
- Increase in *Capital Outlay* of 237.0% is due to planned capital improvements and land acquisition in 2014.

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

## ***Parks and Recreation Department***

### **Parks and Recreation Department Budget Summary -Revenues**

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

#### ***General Fund***

<b>Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Business &amp; Occupation Taxes</i>	33,409	35,381	36,089	2.0%
<b>Taxes Subtotal</b>	<b>33,409</b>	<b>35,381</b>	<b>36,089</b>	<b>2.0%</b>
<i>Intergovernmental Service Revenues</i>	20,000	20,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>-100.0%</b>
<i>General Government Services</i>	4,881	6,000	6,180	3.0%
<i>Culture &amp; Recreation Services</i>	969,626	1,100,291	1,133,299	3.0%
<i>Internal Svc Fund Sales &amp; Services</i>	336,982	260,000	61,800	-76.2%
<b>Charges for Services Subtotal</b>	<b>1,311,489</b>	<b>1,366,291</b>	<b>1,201,279</b>	<b>-12.1%</b>
<i>Non Court Fines, Forfeitures, Penalties</i>	25	0	0	0.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>Rents, Leases &amp; Concessions</i>	377,264	346,791	342,591	-1.2%
<i>Contributions &amp; Donations (Private)</i>	5,366	20,300	20,300	0.0%
<i>OMR Contributions from Employer</i>	(159)	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	5,977	2,000	2,000	0.0%
<b>Miscellaneous Subtotal</b>	<b>388,448</b>	<b>369,091</b>	<b>364,891</b>	<b>-1.1%</b>
<b>TOTAL REVENUES</b>	<b>1,753,371</b>	<b>1,790,763</b>	<b>1,602,259</b>	<b>-10.5%</b>

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

<b>Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>State Grants</i>	35,297	53,750	1,438,200	2575.7%
<b>Intergovernmental Subtotal</b>	<b>35,297</b>	<b>53,750</b>	<b>1,438,200</b>	<b>2575.7%</b>
<i>Economic Environment Services</i>	893,088	400,000	412,000	3.0%
<b>Charges for Services Subtotal</b>	<b>893,088</b>	<b>400,000</b>	<b>412,000</b>	<b>3.0%</b>
<i>Interest &amp; Other Earnings</i>	50,771	33,632	43,926	30.6%
<i>Other Miscellaneous Revenue</i>	140,662	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>191,433</b>	<b>33,632</b>	<b>43,926</b>	<b>30.6%</b>
<i>Transfers In</i>	1,000,000	0	0	0.0%
<b>Other Subtotal</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>2,119,818</b>	<b>487,382</b>	<b>1,894,126</b>	<b>288.6%</b>

**Parks and Recreation Department Budget Summary –Revenues  
(continued)*****Real Estate Excise Tax (REET) Funds:***

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

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

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Property Taxes</i>	4,427,268	4,508,320	4,553,403	1.0%
<b>Taxes Subtotal</b>	<b>4,427,268</b>	<b>4,508,320</b>	<b>4,553,403</b>	<b>1.0%</b>
<i>Indirect Federal Grants</i>	14,909	0	0	0.0%
<i>State Grants</i>	(6,134)	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>8,775</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>Interest &amp; Other Earnings</i>	69,840	40,409	77,703	92.3%
<i>Rents, Leases &amp; Concessions</i>	12,000	0	0	0.0%
<i>Interfund/Interdept Misc Revenues</i>	41,123	33,613	31,028	-7.7%
<b>Miscellaneous Subtotal</b>	<b>122,963</b>	<b>74,022</b>	<b>108,731</b>	<b>46.9%</b>
<b>TOTAL REVENUES</b>	<b>4,559,006</b>	<b>4,582,342</b>	<b>4,662,134</b>	<b>1.7%</b>

***Golf Course and Cemetery Funds***

For detail on the [Golf Course Fund](#) and the [Cemetery Fund](#), see the fund statements in the Fund Budgets section of the document.

**Parks and Recreation Department Budget Summary -Expenditures****General Fund**

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
SALARIES & WAGES	3,303,647	3,430,441	3,370,119	-1.8%
OVERTIME & HAZARD DUTY	27,917	22,976	22,976	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>3,331,564</b>	<b>3,453,417</b>	<b>3,393,095</b>	<b>-1.7%</b>
PERSONNEL BENEFITS	1,446,256	1,567,793	1,475,042	-5.9%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>1,446,256</b>	<b>1,567,793</b>	<b>1,475,042</b>	<b>-5.9%</b>
OFFICE & OPER. SUPPLIES	261,169	310,707	320,232	3.1%
FUEL CONSUMED	92,776	83,042	85,533	3.0%
ITEMS PURCHASED FOR RESALE	6,106	5,700	5,871	3.0%
SMALL TOOLS & MINOR EQUIP	61,162	66,410	57,196	-13.9%
WAREHOUSE SUPPLIES	7,009	18,085	18,629	0.0%
<b>SUPPLIES Subtotal</b>	<b>428,222</b>	<b>483,944</b>	<b>487,461</b>	<b>0.7%</b>
PROFESSIONAL SERVICES	209,688	169,106	180,181	149.9%
COMMUNICATION	918	600	618	3.0%
TRAVEL	3,699	5,800	5,974	3.0%
TAXES & OPERATING ASSESSMENTS	17,404	19,860	13,860	-85.7%
OPERATING RENTALS & LEASES	30,446	22,034	22,695	3.0%
UTILITY SERVICE	616,170	612,340	692,710	13.1%
REPAIRS & MAINTENANCE	58,848	37,285	38,403	3.0%
MISCELLANEOUS	44,743	40,705	41,926	3.0%
INTERFUND PROFESSIONAL SERVICES	68,143	47,221	58,723	24.4%
INTERFUND COMMUNICATION	23,539	24,860	26,122	5.1%
INTERFUND OP RENTALS & LEASES	305,014	288,484	315,089	9.2%
INTERFUND INSURANCE	214,027	240,647	227,597	-5.4%
INTERFUND REPAIRS & MAINTENANCE	424,008	419,543	429,507	2.4%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>1,999,243</b>	<b>1,908,625</b>	<b>2,053,405</b>	<b>7.6%</b>
INTERGOVERNMENTAL PROF SERVS	1,410	1,860	1,860	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>18,814</b>	<b>21,720</b>	<b>1,860</b>	<b>-91.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>7,224,099</b>	<b>7,435,499</b>	<b>7,410,863</b>	<b>-0.3%</b>

**Parks and Recreation Department Budget Summary –Expenditures  
(continued)**

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

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	70,777	47,101	48,071	2.1%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>70,777</b>	<b>47,101</b>	<b>48,071</b>	<b>2.1%</b>
PERSONNEL BENEFITS	0	20,041	20,286	1.2%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>0</b>	<b>20,041</b>	<b>20,286</b>	<b>1.2%</b>
INTERFUND WAREHOUSE SUPPLIES	88	0	0	0.0%
<b>SUPPLIES Subtotal</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
PROFESSIONAL SERVICES	181,737	0	0	0.0%
COMMUNICATION	23	0	0	0.0%
REPAIRS & MAINTENANCE	9,315	0	0	0.0%
INTERFUND PROFESSIONAL SERVICES	15,174	87,510	52,644	-39.8%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>206,249</b>	<b>87,510</b>	<b>52,644</b>	<b>-39.8%</b>
INTERGOVERNMENTAL PROF SERV	17,822	0	0	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>17,822</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
LAND	0	0	500,000	0.0%
OTHER IMPROVEMENTS	123,946	50,000	100,000	100.0%
CONSTRUCTION OF FIXED ASSETS	59,368	275,000	2,188,200	695.7%
<b>CAPITAL OUTLAY Subtotal</b>	<b>183,314</b>	<b>325,000</b>	<b>2,788,200</b>	<b>757.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>478,250</b>	<b>479,652</b>	<b>2,909,201</b>	<b>506.5%</b>

**Real Estate Excise Tax (REET) Funds**

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
REPAIRS & MAINTENANCE	55,783	241,000	181,000	-24.9%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>55,783</b>	<b>241,000</b>	<b>181,000</b>	<b>-24.9%</b>
CONSTRUCTION OF FIXED ASSETS	0	0	500,000	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>55,783</b>	<b>241,000</b>	<b>681,000</b>	<b>182.6%</b>

## ***Parks and Recreation Department***

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### **Parks and Recreation Department Budget Summary –Expenditures (continued)**

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

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>SALARIES &amp; WAGES</i>	194,929	170,505	307,960	80.6%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>194,929</b>	<b>170,505</b>	<b>307,960</b>	<b>80.6%</b>
<i>PERSONNEL BENEFITS</i>	0	74,105	141,995	91.6%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>0</b>	<b>74,105</b>	<b>141,995</b>	<b>91.6%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	326	1,000	1,030	3.0%
<b>SUPPLIES Subtotal</b>	<b>326</b>	<b>1,000</b>	<b>1,030</b>	<b>3.0%</b>
<i>PROFESSIONAL SERVICES</i>	8,622	5,000	5,150	3.0%
<i>TRAVEL</i>	132	0	0	0.0%
<i>REPAIRS &amp; MAINTENANCE</i>	0	140,000	0	-100.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	29,222	37,645	40,516	7.6%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>37,976</b>	<b>182,645</b>	<b>45,666</b>	<b>-75.0%</b>
<i>INTERFUND SUBSIDIES</i>	131,684	154,581	2,996	-98.1%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>131,684</b>	<b>154,581</b>	<b>2,996</b>	<b>-98.1%</b>
<i>LAND</i>	428,083	2,330,000	3,880,000	66.5%
<i>OTHER IMPROVEMENTS</i>	71,061	120,000	320,000	166.7%
<i>CONSTRUCTION OF FIXED ASSETS</i>	105,308	750,000	4,485,000	498.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>604,452</b>	<b>3,200,000</b>	<b>8,685,000</b>	<b>171.4%</b>
<i>INTEREST ON INTERFUND DEBT</i>	41,123	33,613	31,028	-7.7%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>41,123</b>	<b>33,613</b>	<b>31,028</b>	<b>-7.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,010,490</b>	<b>3,816,449</b>	<b>9,215,675</b>	<b>141.5%</b>

#### ***Golf Course and Cemetery Funds***

For detail on the [Golf Course Fund](#) and the [Cemetery Fund](#), see the fund statements in the Fund Budgets section of the document.

**Parks and Recreation Department Program Groups**

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

<b>Revenues by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Parks Revenues and Reserves</i>	451,082	458,039	476,191	4.0%
<i>Parks and Recreation Admin</i>	380	-	-	0.0%
<i>Parks Operations Management</i>	158,063	135,491	131,291	-3.1%
<i>Parks Grounds</i>	60,905	62,000	63,800	2.9%
<i>Parks Buildings</i>	270,602	200,000	-	-100.0%
<i>Parks Cemetery</i>	501,283	549,271	558,159	1.6%
<i>Parks Golf Course</i>	204,356	208,194	215,128	3.3%
<i>Recreation Management</i>	63,966	69,700	71,791	3.0%
<i>Recreation Aquatics</i>	561,336	590,100	606,180	2.7%
<i>Sports and Enrichment</i>	619,045	713,472	729,197	2.2%
<i>Parks Capital Improvement</i>	6,249,629	4,632,964	6,081,746	31.3%
<b>Subtotal of Revenues by Group</b>	<b>9,140,647</b>	<b>7,619,231</b>	<b>8,933,483</b>	<b>17.2%</b>

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Parks and Recreation Admin</i>	703,905	755,035	737,710	-2.3%
<i>Parks Operations Management</i>	375,165	405,904	405,111	-0.2%
<i>Parks Grounds</i>	1,547,175	1,698,793	1,793,233	5.6%
<i>Parks Buildings</i>	1,703,937	1,962,012	1,929,292	-1.7%
<i>Parks Cemetery</i>	530,218	564,007	556,513	-1.3%
<i>Parks Golf Course</i>	104,598	184,579	192,780	4.4%
<i>Recreation Management</i>	254,361	255,495	274,526	7.4%
<i>Recreation Aquatics</i>	1,179,192	1,159,962	1,202,133	3.6%
<i>Sports and Enrichment</i>	1,237,120	1,182,458	1,192,105	0.8%
<i>Parks Design &amp; Development</i>	323,351	345,995	316,583	-8.5%
<i>Parks Capital Improvement</i>	1,444,416	4,206,946	12,816,046	204.6%
<b>TOTAL EXPENDITURES</b>	<b>9,403,438</b>	<b>12,721,186</b>	<b>21,416,032</b>	<b>68.3%</b>

**Group Descriptions**

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

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

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



**Parks and Recreation Department Program Groups (continued)**

***Group Descriptions (continued)***

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

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

The Parks Cemetery group operates and maintains the Bayview Cemetery.

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

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

The Recreation Aquatics group operates the Arne Hanna Aquatic Center.

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

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

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

**Parks and Recreation Department 2014 Work Plan**

1. Serve the community with parks and trails that are clean, safe and well maintained:
  - 50 parks
  - 70 miles of trail
  - 83 structures
2. Provide a recreation program that is diverse, high-quality and family-oriented to enhance the enjoyment and well-being of our community.
3. Continued administration of the Greenway Program to acquire properties and develop parks and trails with the goal to link Bellingham's ridge tops, natural areas and shoreline corridors with a continuous series of parks, trails, forests and greenbelts.
4. Waterfront park master planning and design for future public access to Bellingham's waterfront through additional parks and trails as identified in the Waterfront Sub Area Plan and the Park, Recreation & Open Space Plan.
5. Complete Phase 3 development of Squalicum Creek Park. Improvements include an additional ball field, ball field lighting, a picnic shelter, playground, loop trail, off-leash dog park, restroom, parking lot and pedestrian amenities.
6. Replace the septic system at Woodstock Farm to serve the growing needs of this unique, historic park.
7. Cordata Park clearing and grading of the meadow area as shown in the park master plan to maximize useable space and prepare the land for future development of a loop trail.
8. Replace the pedestrian bridges in Arroyo Park to allow for continued enjoyment of the trails through this beautiful natural area.
9. Replacement of the main sewer system and lift stations in Boulevard Park to handle the demand due to high visitation of this popular waterfront park.
10. Strategic maintenance and recreation planning to prioritize projects and increase efficiency for the continued benefit of the community.

**Parks and Recreation Department 2013 Accomplishments**

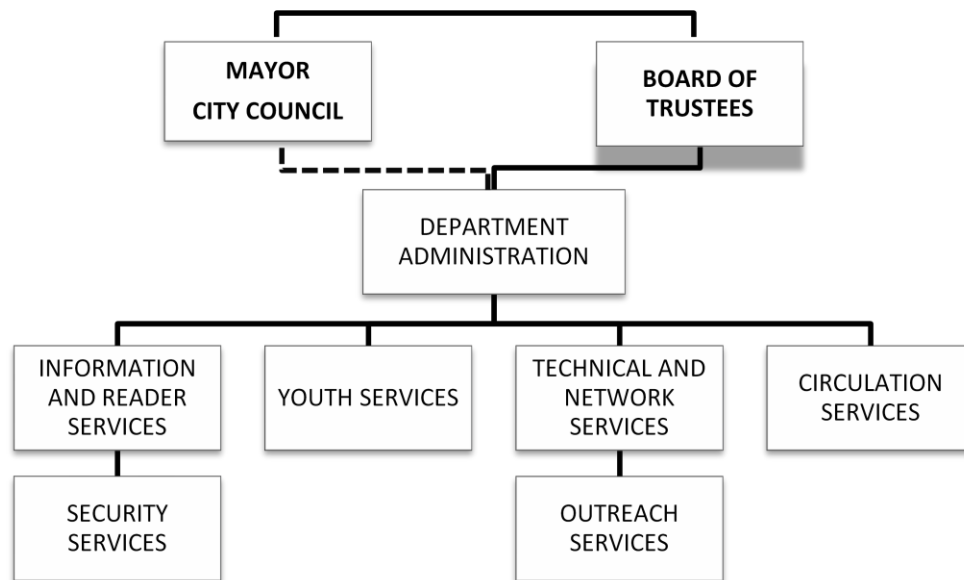
1. Acquired acreage in the Cordata Neighborhood for trails, open space and mitigation.
2. Completed phase one shoreline renovations at Boulevard Park to protect this popular waterfront destination from further erosion, improve water access and improve habitat.
3. Received 700,000 visitors to athletic facilities and served 200,000 customers at the Arne Hanna Aquatic Center.
4. Partnered with 240 organizations and agencies to provide recreational opportunities for the community.
5. Increased community programming and facility use of Depot Market Square and Woodstock Farm.

**Parks and Recreation Department Performance/Activity Measures**

<b>Parks Capital Groups</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
<i>Park acres includes City-owned watershed and other fund properties within City limits and 2008 UGA that provide a recreational amenity, such as open space and trails. Park acres/1000 will gradually reduce with annexations.</i>										
Park total acres			3,217.9	3,272.4	3,334.4	3,440.1	3,445.5	3,561.4	3,573.8	3,579.8
Park acres per 1,000 population			43.8	43.5	44.0	45.2	44.4	43.9	43.9	43.5
Trail miles			64.1	64.6	65.8	67.2	67.9	68.0	68.2	68.6
Trail miles per 1,000 population			0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8
<b>GREENWAY LEVIES ACQUISITIONS - ACRES ACQUIRED</b>										
Acres per Year	16	10	1	14	73	98	1	115	12	6
Cumulative Acres	499	510	511	525	598	696	697	812	824	830

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

## BELLINGHAM PUBLIC LIBRARY



Dashed line indicates an advisory relationship.

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

### Bellingham Public Library Mission

*Connecting our community with each other and the world*

**READ ▪ LEARN ▪ MEET ▪ DISCOVER**

### Description of Services

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

### Materials

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

## ***Library Department***

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### **Access**

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

### **Assistance**

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

### **Programs**

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

### **Place**

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

Visit the Library's virtual branch at [www.bellinghampubliclibrary.org](http://www.bellinghampubliclibrary.org)

## Bellingham Public Library Budget Summary

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	3,571,084	3,883,857	4,102,703	5.6%
<i>Library Gift</i>	55,670	25,000	25,750	3.0%
<b>TOTAL ALL SOURCES</b>	<b>3,626,754</b>	<b>3,908,857</b>	<b>4,128,453</b>	<b>5.6%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	2,450,302	2,623,075	2,740,676	4.5%
<i>Supplies</i>	461,272	522,103	491,929	-5.8%
<i>Other Services and Charges</i>	709,686	756,479	889,348	17.6%
<i>Intergovernmental Services</i>	5,494	7,200	6,500	-9.7%
<b>TOTAL EXPENDITURES</b>	<b>3,626,754</b>	<b>3,908,857</b>	<b>4,128,453</b>	<b>5.6%</b>

<b>TOTAL PAID STAFF</b>	<b>41.4</b>	<b>41.7</b>	<b>43.8</b>	<b>5.0%</b>
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[Budgeted positions are listed](#) in the personnel section.

### Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 4.5% to staff Sunday hours, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -5.8% and an increase in *Other Services and Charges* of 17.6% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.

**Bellingham Public Library Budget Summary - Revenues**

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

**General Fund**

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	143,506	147,381	150,317	2.0%
<b>Intergovernmental Subtotal</b>	<b>143,506</b>	<b>147,381</b>	<b>150,317</b>	<b>2.0%</b>
<i>General Government Services</i>	14,347	15,000	15,450	3.0%
<i>Culture &amp; Recreation Services</i>	2,120	1,800	1,854	3.0%
<b>Charges for Services Subtotal</b>	<b>16,467</b>	<b>16,800</b>	<b>17,304</b>	<b>3.0%</b>
<i>Non Court Fines, Forfeitures, Penalties</i>	132,380	135,000	131,050	-2.9%
<b>Fines &amp; Penalties Subtotal</b>	<b>132,380</b>	<b>135,000</b>	<b>131,050</b>	<b>-2.9%</b>
<i>Rents, Leases &amp; Concessions</i>	28,956	30,000	30,000	0.0%
<i>Contributions &amp; Donations (Private)</i>	63	0	0	0.0%
<i>OMR Contributions from Employer</i>	19	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	20,099	20,000	20,000	0.0%
<b>Miscellaneous Subtotal</b>	<b>49,137</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>341,490</b>	<b>349,181</b>	<b>348,671</b>	<b>-0.1%</b>

**Library Gift Fund:**

For detail on the [Library Gift Fund](#), see the fund statement in the Fund Budgets section of the document.

## Bellingham Public Library Budget Summary - Expenditures

### General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,752,120	1,824,262	1,941,173	6.4%
OVERTIME & HAZARD DUTY	278	1,000	1,000	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>1,752,398</b>	<b>1,825,262</b>	<b>1,942,173</b>	<b>6.4%</b>
PERSONNEL BENEFITS	697,904	797,813	798,503	0.1%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>697,904</b>	<b>797,813</b>	<b>798,503</b>	<b>0.1%</b>
OFFICE & OPER. SUPPLIES	374,896	419,803	438,903	4.5%
FUEL CONSUMED	2,052	2,000	2,060	3.0%
SMALL TOOLS & MINOR EQUIP	29,597	75,200	25,216	-66.5%
INTERFUND WAREHOUSE SUPPLIES	52	100	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>406,597</b>	<b>497,103</b>	<b>466,179</b>	<b>-6.2%</b>
PROFESSIONAL SERVICES	3,289	6,845	34,081	397.9%
COMMUNICATION	170	100	103	3.0%
TRAVEL	2,707	4,000	4,120	3.0%
ADVERTISING	0	1,000	700	-30.0%
OPERATING RENTALS & LEASES	27,347	42,465	37,339	-12.1%
REPAIRS & MAINTENANCE	41,799	35,206	45,662	29.7%
MISCELLANEOUS	17,164	20,000	20,465	2.3%
INTERFUND PROFESSIONAL SERVICES	7,572	10,684	46,121	331.7%
INTERFUND COMMUNICATION	19,644	20,987	21,787	3.8%
INTERFUND OP RENTALS & LEASES	494,692	524,944	587,900	12.0%
INTERFUND INSURANCE	43,895	44,312	44,793	1.1%
INTERFUND REPAIRS & MAINTENANCE	50,412	45,936	46,277	0.7%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>708,691</b>	<b>756,479</b>	<b>889,348</b>	<b>17.6%</b>
INTERGOVERNMENTAL PROF SERV	4,899	6,500	6,500	0.0%
EXTERNAL TAXES & OPER ASSESS	595	700	0	-100.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>5,494</b>	<b>7,200</b>	<b>6,500</b>	<b>-9.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,571,084</b>	<b>3,883,857</b>	<b>4,102,703</b>	<b>5.6%</b>

### Library Gift Fund

For detail on the [Library Gift Fund](#), see the fund statement in the Fund Budgets section of the document.



**Bellingham Public Library Program Groups**

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

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Library Services</i>	390,424	374,181	373,671	-0.1%
<b>Subtotal of Revenues by Group</b>	<b>390,424</b>	<b>374,181</b>	<b>373,671</b>	<b>-0.1%</b>

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

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Library Administration</i>	485,116	582,704	578,847	-0.7%
<i>Library Services</i>	2,604,506	2,762,658	2,923,145	5.8%
<i>Library Facilities</i>	537,132	563,495	626,461	11.2%
<b>TOTAL EXPENDITURES</b>	<b>3,626,754</b>	<b>3,908,857</b>	<b>4,128,453</b>	<b>5.6%</b>

**Group Descriptions**

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

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

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

## **Bellingham Public Library 2014 Work Plan**

### **READ**

- Reach out to all area schools and academic institutions by conducting a fall **Library Card Campaign** with the goal of increasing library cardholders.
- Bellingham Public Library is a major participant, and the Friends of the Library are a primary funder, of Whatcom READS. This year's author and book: Cheryl Strayed's **Wild: From Lost to Found on the Pacific Crest Trail**. New in 2014 are events for children and teens during their own Whatcom READS program featuring author Steve Sheinkin.
- Develop a schedule and curriculum for Youth Services staff **visiting each Bellingham school** twice annually, beginning in 2014.
- **Connect with non-English speakers** by translating key library printed materials, including library card applications, into Spanish; promote reading and library services with community groups.

### **LEARN**

- **Early Learning** focus in 2014 is to create an early literacy space at the Barkley Branch Library and to increase parent and caregiver early literacy education and training by library staff presentations at area conferences on Early Learning.
- Implement "**Skill Share**" programming in 2014; funded by the Paul Allen Family Foundation, this is a space at Central Library that will promote community-building and resource-sharing.
- **Microsoft IT Academy**, funded by the State Legislature, will be implemented, making Microsoft courses available to all library cardholders.
- The community will learn about **digital library resources** through sessions offered at the Senior Center, senior residential facilities, Pop-Up libraries at community events, and other convenient venues.

### **MEET**

- **Reinstate Sunday hours** at the Central Library, beginning in February for the school year.
- Submit 2015-2016 budget requests to **reinstate a total of twenty open hours** at Central Library and the branches, restoring and improving public access to library services.
- Add contemporary **digital signage** at Central Library in three locations to improve and streamline messaging to patrons while they are in the building; funding is provided by the Friends of the Library.

**Bellingham Public Library 2014 Work Plan (continued)**

- Automate the regular library messaging that is delivered through the Central Library's public address system for improved, **professional communication** with the library users.
- Begin to plan for expanded **Bellingham Public Library Connection** at the new Whatcom Community College Learning Commons, estimated to open in 2017; this will serve north Bellingham residents.
- Continue the site selection process for a **replacement Central Library**; develop an updated Library Building Program; develop an estimated staffing plan and operations budget for a new facility.

**DISCOVER**

- Request 2015-2016 **materials budget increase**, building towards a materials budget standard that is 15-20% of the total library budget; increase quantity of library materials available in new and emerging formats.
- Implement **Happy GO Lucky** collection at Barkley Branch Library to increase quantity and variety of materials available to branch users; collection will be made possible with major funding from the Friends of the Bellingham Public Library.
- Expedite materials borrowing from other libraries by implementing new **Interlibrary Loan** software and improved, efficient processes.

**OTHER**

- Continue the planning and review process, select, and implement a **replacement for the library's ten-year-old Integrated Library Computer System**.
- Fill vacant Assistant Director position with a **Communications, Community Relations, and Program Manager**. Any 2014 staff vacancies will be evaluated and filled to address the library's strategic directions.

## **Bellingham Public Library 2013 Accomplishments**

### **READ**

- **Library Card Campaign**, "The Smartest Card": staff reached out to all schools, including academics: 40% increase in cards issued Sept 2013 over Sept 2012; staff attended 14 school events during the campaign.
- Bellingham Public Library is a major participant, and the Friends of the Library are a primary funder, of Whatcom READS. This year's author and book: David Guterson, ***Snow Falling on Cedars***.
- Started 2 new library-based **book clubs** and began **book talking** in schools and retirement centers.

### **LEARN**

- **Early Learning Center** at Central opened; received grant funding for, and created an Early Learning Space at Fairhaven.
- Began children's "**Builders Club**" to promote open, creative play for children ages 4-12 and families.
- Implemented **Baby Time**, adding to the 11 already popular story times for preschoolers; staff models songs, rhymes, movement, and stories for non-walking babies and their adults.
- Library was selected to receive a \$15,000 grant from Paul Allen Family Foundation to re-imagine space at Central; staff began planning in 2013 and will implement "**Skill Share**" space in 2014.

### **MEET**

- Budget request was supported to **restore Sunday hours in 2014**, improving public access to library services.
- Introduced Boopsie **Mobile App** to the community, increasing mobile access to library resources.
- **Facilities were improved** to provide more inviting and contemporary environments: exterior of Central Library was **painted; furnishings and access to technology were improved at Fairhaven** using funding from the Winifred Wilks bequest.

**Bellingham Public Library 2013 Accomplishments (continued)**

**DISCOVER**

- **Materials budget was increased** by \$25,000 for 2013 to continue diversifying materials formats, including electronic books; an increase was also supported for 2014.
- **Zinio online magazine service** was added, providing free online access to 100 periodical titles.
- Library staff provided valuable expertise to the Museum, and the community has greater access as a result to the **Morse Reference Library of art books housed in the Lightcatcher Building**; materials are now cataloged, visible, and available through the library's online catalog.

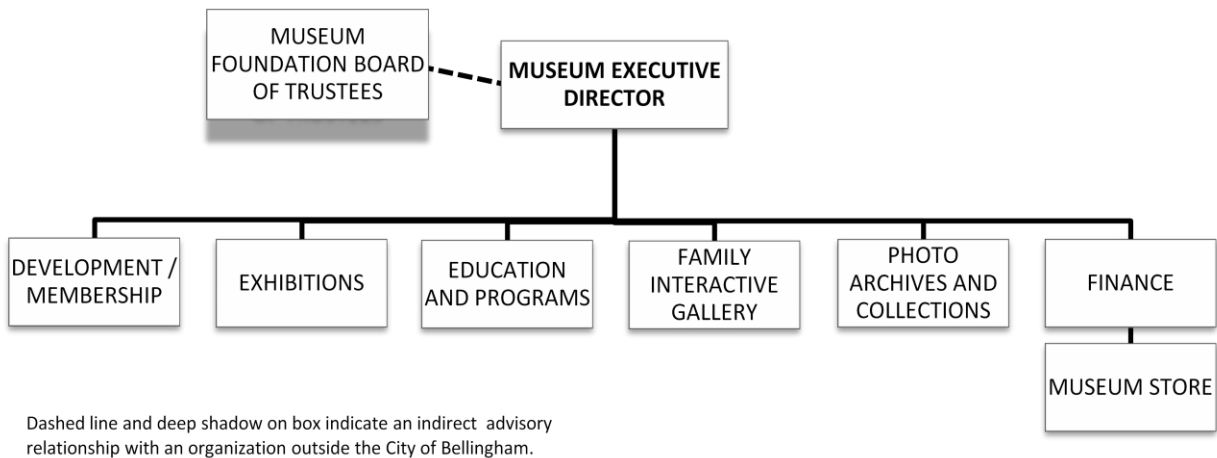
**OTHER**

- Eliminated barrier to children's library access and encouraged more family use of library resources by **eliminating fines on children's/teen materials on children's cards**.
- To improve the customer experience and increase staff efficiencies, **began the planning process to replace the library's ten-year-old Integrated Library Computer System** to be implemented beginning in 2014.
- **2013 staff vacancies were filled** with expertise **that directly addresses** the library's **strategic directions in Early Childhood Development/Early Literacy, and Readers' Advisory**.
- **Significant donations:** \$102,658 from the **Friends of the Bellingham Public Library**; \$17,830 from the **Estate of Norah Brusven** deposited in the library's endowment fund at the Whatcom Community Foundation.

## Library Performance/Activity Measures

Library	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
<b>COLLECTION</b>										
Materials Exp per capita	\$5.16	\$5.27	\$5.28	\$6.34	\$7.17	\$5.87	\$4.78	\$4.38	\$4.09	\$4.30
Collection Expenditures as a % of Operating Budget	12.1%	12.4%	12.0%	14.0%	13.8%	12.3%	12.1%	10.1%	9.1%	9.1%
<b>CIRCULATION (In Thousands)- Number of items checked out or renewed</b>										
Central Library	1,090.4	1,101.7	1,110.1	1,173.0	1,274.4	1,459.7	1,445.0	1,466.8	1,455.0	1,454.3
Barkley Branch	(began 9/13/08)				16.2	71.3	71.0	72.3	77.4	85.2
Fairhaven Branch	91.5	94.0	96.5	112.0	125.7	59.2	99.0	100.4	96.8	101.3
Bellingham Technical College	(began 9/2011)							0.2	0.8	1.2
Western Washington University	(began 9/2011)							0.8	4.3	6.4
Whatcom Community College	(began 9/24/07)			0.4	2.5	4.1	4.0	4.8	4.4	4.8
<b>TOTAL</b>	<b>1,181.9</b>	<b>1,195.8</b>	<b>1,206.6</b>	<b>1,285.5</b>	<b>1,418.8</b>	<b>1,594.2</b>	<b>1,619.0</b>	<b>1,645.4</b>	<b>1,638.7</b>	<b>1,653.3</b>
Circulation per Capita	16.6	16.5	16.4	17.0	18.7	20.9	20.9	20.3	20.1	20.1
<i>Per Capita refers to City of Bellingham population. Population served includes patrons from outside the City.</i>										
% of borrower self-checked items			33%	43%	45%	45%	48%	52%	52%	56%
Turnover (circulation / holdings)	4.04	4.06	4.06	4.44	5.46	6.34	6.75	7.32	7.38	7.47
<b>PERSONS VISITING (In Thousands) - Number of persons counted as they enter the libraries</b>										
Central Library	625.0	627.8	666.2	654.7	789.9	845.2	745.9	742.7	723.7	706.2
Fairhaven Branch	73.0	74.4	78.6	89.6	104.1	52.8	55.5	77.6	77.0	76.8
Barkley Branch						26.3	35.2	42.0	41.6	42.8
<b>TOTAL</b>	<b>698.0</b>	<b>702.2</b>	<b>744.9</b>	<b>744.3</b>	<b>894.0</b>	<b>924.3</b>	<b>836.7</b>	<b>862.3</b>	<b>842.2</b>	<b>825.8</b>
Website Visits (In Thousands)	n/a	n/a	236.4	277.0	317.9	410.8	481.6	627.0	654.5	619.8

## WHATCOM MUSEUM



### Whatcom Museum Mission Statement

The Whatcom Museum seeks to stimulate inquiry about our changing cultural, natural, and historical landscapes through innovative and interactive exhibitions and educational programs from the youngest to the oldest minds of our region and beyond.

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

### Description of Services

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

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

Visit the Museum's website at [www.whatcommuseum.org](http://www.whatcommuseum.org)

## Museum Department Budget Summary

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	1,348,603	1,537,745	1,499,791	-2.5%
<i>2nd 1/4% Real Estate Excise Tax</i>	145,534	-	-	--
<b>TOTAL ALL SOURCES</b>	<b>1,494,137</b>	<b>1,537,745</b>	<b>1,499,791</b>	<b>-2.5%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,049,380	1,208,266	1,140,121	-5.6%
<i>Supplies</i>	37,208	45,960	35,743	-22.2%
<i>Other Services and Charges</i>	407,549	283,519	323,927	14.3%
<b>TOTAL EXPENDITURES</b>	<b>1,494,137</b>	<b>1,537,745</b>	<b>1,499,791</b>	<b>-2.5%</b>

<b>TOTAL PAID STAFF</b>	<b>17.4</b>	<b>16.6</b>	<b>13.6</b>	<b>-18.1%</b>
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[Budgeted positions are listed](#) in the personnel section.

### Significant Expenditure Changes

- Decrease in *Salaries and Benefits* of -5.6% is due to the removal of vacant positions from the budget. Facilities maintenance and custodial staff are now a part of Public Works Department.
- Decrease in *Supplies* of -22.2% and increase in *Other Services and Charges* of 14.3% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting, and Reporting System.

## Museum Department Budget Summary - Revenues

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

### General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Indirect Federal Grants</i>	5,194	8,000	6,000	-25.0%
<b>Intergovernmental Subtotal</b>	<b>5,194</b>	<b>8,000</b>	<b>6,000</b>	<b>-25.0%</b>
<i>Other Miscellaneous Revenue</i>	10,662	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>10,662</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>15,856</b>	<b>8,000</b>	<b>6,000</b>	<b>-25.0%</b>



**Museum Department Budget Summary - Expenditures****General Fund**

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	728,675	799,702	771,136	-3.6%
OVERTIME & HAZARD DUTY	7,784	19,800	12,000	-39.4%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>736,459</b>	<b>819,502</b>	<b>783,136</b>	<b>-4.4%</b>
PERSONNEL BENEFITS	312,921	388,764	356,985	-8.2%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>312,921</b>	<b>388,764</b>	<b>356,985</b>	<b>-8.2%</b>
OFFICE & OPER. SUPPLIES	20,466	30,900	31,055	0.5%
FUEL CONSUMED	253	900	927	3.0%
SMALL TOOLS & MINOR EQUIP	16,489	14,160	3,761	-73.4%
<b>SUPPLIES Subtotal</b>	<b>37,208</b>	<b>45,960</b>	<b>35,743</b>	<b>-22.2%</b>
PROFESSIONAL SERVICES	8,595	10,750	11,073	3.0%
COMMUNICATION	17	400	412	3.0%
TRAVEL	7,228	9,000	9,271	3.0%
ADVERTISING	1,122	0	10,000	0.0%
OPERATING RENTALS & LEASES	2,631	11,350	11,691	3.0%
UTILITY SERVICE	123,511	140,400	144,612	3.0%
REPAIRS & MAINTENANCE	17,052	14,950	15,399	3.0%
MISCELLANEOUS	7,937	4,800	4,944	3.0%
INTERFUND PROFESSIONAL SERVICES	2,959	1,877	24,141	1186.1%
INTERFUND COMMUNICATION	17,786	19,273	19,984	3.7%
INTERFUND INSURANCE	17,046	17,208	19,366	12.5%
INTERFUND REPAIRS & MAINTENANCE	56,131	53,511	53,034	-0.9%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>168,093</b>	<b>191,650</b>	<b>207,402</b>	<b>8.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,348,603</b>	<b>1,537,745</b>	<b>1,499,791</b>	<b>-2.5%</b>

**Museum Department Program Groups**

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

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Museum Services	63,882	8,000	6,000	-25.0%
<b>Subtotal of Revenues by Group</b>	<b>63,882</b>	<b>8,000</b>	<b>6,000</b>	<b>-25.0%</b>

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Museum Services	1,494,137	1,537,745	1,499,791	-2.5%
<b>TOTAL EXPENDITURES</b>	<b>1,494,137</b>	<b>1,537,745</b>	<b>1,499,791</b>	<b>-2.5%</b>

## **Museum 2014 Work Plan**

1. Continue with the planning for the future of the Old City Hall and Syre Education buildings.
2. Continue to work with the Whatcom Museum Foundation Board of Trustees to help build a strong board of trustees who are committed to supporting the museum.
3. Begin to work with the City of Bellingham and the Whatcom Museum Board of Trustees in updating the five-year operating agreement between the two.
4. Continue to plan a four-year exhibition schedule for all museum galleries.
5. Continue to annually update the five-year Strategic Plan.

## **Museum 2013 Accomplishments**

**Updated five year strategic plan.** The plan includes eight major goals with accompanying strategies and objectives for both staff and the Board of Trustees of the Whatcom Museum Foundation. Annual review is performed during staff and board retreats. The plan essentially spells out an outline of each annual work plan for board and staff.

**Hired Chief Financial Officer.** Museum Strategic Plan objective calls for the creation of a new position designed to take more administrative responsibility off of the Executive Director's Office. A recent Foundation employee retirement allowed for the creation of a new, privately funded, Chief Financial Officer position to accomplish this goal.

**Successfully opened the major exhibition entitled "Vanishing Ice: Alpine and Polar Landscapes in Art 1775-2012".** After more than four years in the making, Vanishing Ice opened with critical acclaim and received both national and international attention that included KCTS Channel Nine. A catalog, written to accompany the exhibition, also received rave reviews at an international level. Total cost for the exhibition exceeded six figures and was supported 100% with private foundation support, grants, and donors.

**Completed an early conceptual study for the repurposing of exhibits, programs, and capital improvements for the Old City Hall and Syre Education (first fire house) historic buildings of the museum's campus.** This accomplishment represents a small beginning in what will entail a multi-year project to upgrade the infrastructure of the two buildings and re-invent the exhibitions and programs that will occur inside.

**Museum Performance/Activity Measures**

<b>Museum</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
Total Attendance (Thousands)	104.6	111.7	106.0	103.7	90.7	50.4	70.9	65.0	72.4	73.8
Memberships - New	276	355	313	322	233	688	998	875	703	934
Membership Renew als	740	753	732	713	604	630	540	970	1024	921

Calculations from 2012 forward reflect a more accurate methodology and do not include repeat counting.

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

Definition of Terms for Membership #'s:

New: Never been a member before OR return after lapse of 3 months or more OR receive a gift membership.

Renewal: Member has been a member within the last 15 months.

Family memberships are counted as one; actual count of people may be higher.

## **Museum Foundation Board Mission Statement**

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

### **Museum Foundation Budget Summary**

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

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

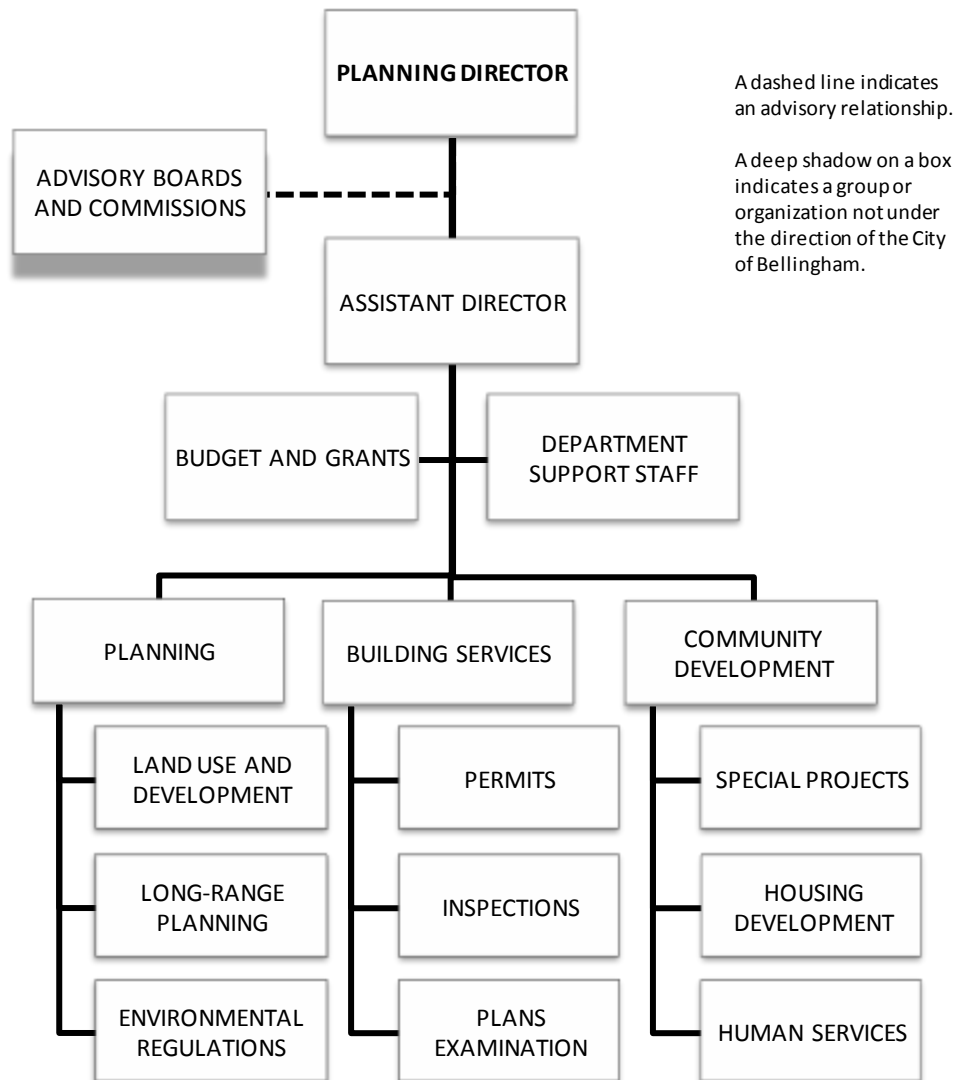
This is a preliminary budget, requiring final approval by the Museum Foundation Board.

<b>WHATCOM MUSEUM FOUNDATION ACTUAL / BUDGET</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	
<b>INCOME:</b>					
Grants & Donations	79,359	144,002	181,548	104,000	(1)
Special Events & Public Events	185,495	146,816	81,580	132,700	(2)
Membership	124,765	115,342	127,610	118,000	
Admissions	65,523	63,963	69,276	60,000	
Sales -Shop, Photo, Other	64,338	58,572	71,009	67,000	
Program Fees, Rentals & Other	77,665	103,630	154,950	142,300	
Endowment Support	75,000	78,860	95,253	75,000	
<b>TOTAL RESOURCES:</b>	<b>672,145</b>	<b>711,185</b>	<b>781,226</b>	<b>699,000</b>	
<b>EXPENDITURES:</b>					
Salaries, Taxes & Benefits	302,291	303,260	343,053	364,300	
Fund Development & Public Relations	130,822	123,113	100,580	125,200	(2)
Administration	92,976	113,158	79,132	58,400	
Family Interactive Gallery	7,676	9,733	11,199	10,700	
Exhibitions	51,637	44,418	118,091	50,200	(1)
Shop	30,747	22,950	35,922	30,800	
Membership	15,276	19,841	20,260	24,700	
Archives, Collections, Education & Acquisitions	53,181	64,296	41,705	34,700	
<b>TOTAL EXPENDITURES:</b>	<b>684,606</b>	<b>700,769</b>	<b>749,942</b>	<b>699,000</b>	
<b>NET</b>	<b>(12,461)</b>	<b>10,416</b>	<b>31,284</b>	<b>0</b>	
Museum Foundation Paid Staff FTE's:	4.5	7.3	7.8	8.0	
Volunteers:	4.5	3.5	3.5		

Notes:

- (1) Higher Grants and Donations received, and higher Exhibition expenses expended during 2013 due to "Vanishing Ice" Exhibit.
- (2) Annual Museum Auction was not held in 2013; event is resuming in 2014.

## PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT



### Planning and Community Development Department Mission

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

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

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

## **Description of Services**

### Planning

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

### Building Services

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

### Community Development

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

More service and major project information is available on the [Department's web page](#).

**Planning and Community Development Department Budget Summary**

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	2,975,842	2,356,234	2,677,076	13.6%
Tourism	995,604	1,208,841	1,495,471	23.7%
Low Income Housing	-	2,883,557	4,522,786	56.8%
Community Develop Block Grant	900,716	976,300	1,483,875	52.0%
HOME Investment Partnership Grant	546,882	637,000	1,289,494	102.4%
Development Services	1,661,208	2,058,626	2,330,240	13.2%
<b>TOTAL ALL SOURCES</b>	<b>7,080,252</b>	<b>10,120,558</b>	<b>13,798,942</b>	<b>36.3%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	3,413,671	3,830,953	3,967,741	3.6%
Supplies	58,098	57,382	50,032	-12.8%
Other Services and Charges	3,405,202	6,005,000	9,455,286	57.5%
Intergovt Services & Interfund Transfers	203,281	227,223	325,883	43.4%
<b>TOTAL EXPENDITURES</b>	<b>7,080,252</b>	<b>10,120,558</b>	<b>13,798,942</b>	<b>36.3%</b>

<b>TOTAL PAID STAFF</b>	<b>36.4</b>	<b>37.7</b>	<b>39.4</b>	<b>4.5%</b>
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[Budgeted positions are listed](#) in the personnel section.

**Significant Expenditure Changes**

- Increase in *Salaries and Benefits* of 3.6% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -12.8% and increase in *Other Services and Charges* of 57.5% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.
- Increase of 43.4% in *Intergovernmental Services* is the result of the implementation of the permitting software replacement project.

**Planning and Community Development Department Budget Summary - Revenues**

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

**General Fund**

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Non Business Licenses &amp; Permits</i>	1,571	1,571	1,571	0.0%
<b>Licenses &amp; Permits Subtotal</b>	<b>1,571</b>	<b>1,571</b>	<b>1,571</b>	<b>0.0%</b>
<i>Direct Federal Grants</i>	130,984	0	0	0.0%
<i>Indirect Federal Grants</i>	11,177	0	15,500	0.0%
<i>State Grants</i>	0	15,000	0	-100.0%
<i>ARRA Grants</i>	75,806	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>217,967</b>	<b>15,000</b>	<b>15,500</b>	<b>3.3%</b>
<i>General Government Services</i>	2,474	1,500	1,545	3.0%
<i>Economic Environment Services</i>	8,329	15,000	15,450	3.0%
<b>Charges for Services Subtotal</b>	<b>10,803</b>	<b>16,500</b>	<b>16,995</b>	<b>3.0%</b>
<i>Non Court Fines, Forfeitures, Penalties</i>	(2,500)	0	0	0.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>(2,500)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>Rents, Leases &amp; Concessions</i>	2,274	1,553	1,553	0.0%
<i>Other Miscellaneous Revenue</i>	3,700	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>5,974</b>	<b>1,553</b>	<b>1,553</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>233,815</b>	<b>34,624</b>	<b>35,619</b>	<b>2.9%</b>

**Tourism Fund:**

For detail on the [Tourism Fund](#) see the fund statement in the Fund Budgets section of the document.

**Low Income Housing Fund:**

For detail on the [Low Income Housing Fund](#) see the fund statement in the Fund Budgets section of the document.



**Planning and Community Development Department Budget Summary - Revenues****Community Development Block Grant and HOME Investment Partnership Funds – In Aggregate**

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Direct Federal Grants	1,038,696	1,408,300	2,447,369	73.8%
ARRA Grants	2,835	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>1,041,531</b>	<b>1,408,300</b>	<b>2,447,369</b>	<b>73.8%</b>
Economic Environment Services	258,465	134,699	255,699	89.8%
<b>Charges for Services Subtotal</b>	<b>258,465</b>	<b>134,699</b>	<b>255,699</b>	<b>89.8%</b>
Interest & Other Earnings	116,431	70,301	70,301	0.0%
Other Miscellaneous Revenue	5,708	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>122,139</b>	<b>70,301</b>	<b>70,301</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>1,422,135</b>	<b>1,613,300</b>	<b>2,773,369</b>	<b>71.9%</b>

**Development Services Fund**

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Non Business Licenses & Permits	1,341,092	1,230,500	1,230,500	0.0%
<b>Licenses &amp; Permits Subtotal</b>	<b>1,341,092</b>	<b>1,230,500</b>	<b>1,230,500</b>	<b>0.0%</b>
General Government Services	346	0	0	0.0%
Public Safety Services	7,570	15,000	15,000	0.0%
Economic Environment Services	774,388	740,000	740,000	0.0%
<b>Charges for Services Subtotal</b>	<b>782,304</b>	<b>755,000</b>	<b>755,000</b>	<b>0.0%</b>
Non Court Fines, Forfeitures, Penalties	125	0	0	0.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>125</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Interest & Other Earnings	22,141	14,371	23,477	63.4%
Other Miscellaneous Revenue	75	129	129	0.0%
<b>Miscellaneous Subtotal</b>	<b>22,216</b>	<b>14,500</b>	<b>23,606</b>	<b>62.8%</b>
<b>TOTAL REVENUES</b>	<b>2,145,737</b>	<b>2,000,000</b>	<b>2,009,106</b>	<b>0.5%</b>

## **Planning and Community Development Department Budget Summary - Expenditures**

### **General Fund**

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
SALARIES & WAGES	1,258,191	1,263,431	1,241,605	-1.7%
OVERTIME & HAZARD DUTY	82	2,155	2,155	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>1,258,273</b>	<b>1,265,586</b>	<b>1,243,760</b>	<b>-1.7%</b>
PERSONNEL BENEFITS	515,775	551,275	545,498	-1.0%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>515,775</b>	<b>551,275</b>	<b>545,498</b>	<b>-1.0%</b>
OFFICE & OPER. SUPPLIES	13,869	6,100	8,650	41.8%
FUEL CONSUMED	26	0	0	0.0%
SMALL TOOLS & MINOR EQUIP	13,670	12,700	4,400	-65.4%
<b>SUPPLIES Subtotal</b>	<b>27,565</b>	<b>18,800</b>	<b>13,050</b>	<b>-30.6%</b>
PROFESSIONAL SERVICES	749,118	286,530	563,145	96.5%
COMMUNICATION	48	0	0	0.0%
TRAVEL	4,978	6,729	13,906	106.7%
OPERATING RENTALS & LEASES	6,642	7,000	6,850	-2.1%
INSURANCE	90	0	0	0.0%
UTILITY SERVICE	2,111	2,200	2,266	3.0%
REPAIRS & MAINTENANCE	359	1,500	900	-40.0%
MISCELLANEOUS	131,687	6,190	7,101	14.7%
INTERFUND PROFESSIONAL SERVICES	39,072	52,841	68,106	28.9%
INTERFUND COMMUNICATION	9,797	11,134	11,265	1.2%
INTERFUND OP RENTALS & LEASES	55,887	61,784	69,439	12.4%
INTERFUND INSURANCE	64,892	71,066	117,831	65.8%
INTERFUND REPAIRS & MAINTENANCE	13,341	13,599	13,959	2.6%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>1,078,022</b>	<b>520,573</b>	<b>874,768</b>	<b>68.0%</b>
INTERGOVERNMENTAL PROF SERV	96,207	0	0	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>96,207</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,975,842</b>	<b>2,356,234</b>	<b>2,677,076</b>	<b>13.6%</b>

### **Tourism Fund**

For detail on the [Tourism Fund](#) see the fund statement in the Fund Budgets section of the document.

### **Low Income Housing Fund**

For detail on the [Low Income Housing Fund](#) see the fund statement in the Fund Budgets section of the document.

**Planning and Community Development Department Budget Summary - Expenditures**

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

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>SALARIES &amp; WAGES</i>	233,026	233,207	228,244	-2.1%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>233,026</b>	<b>233,207</b>	<b>228,244</b>	<b>-2.1%</b>
<i>PERSONNEL BENEFITS</i>	87,109	114,190	107,763	-5.6%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>87,109</b>	<b>114,190</b>	<b>107,763</b>	<b>-5.6%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	461	2,925	2,998	2.5%
<i>FUEL CONSUMED</i>	361	500	600	20.0%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	1,869	0	0	0.0%
<b>SUPPLIES Subtotal</b>	<b>2,691</b>	<b>3,425</b>	<b>3,598</b>	<b>5.1%</b>
<i>PROFESSIONAL SERVICES</i>	275,540	328,547	325,520	-0.9%
<i>COMMUNICATION</i>	171	100	100	0.0%
<i>TRAVEL</i>	2,490	2,800	5,000	78.6%
<i>MISCELLANEOUS</i>	845,215	931,031	2,103,144	125.9%
<i>INTERFUND REPAIRS &amp; MAINTENANCE</i>	1,356	0	0	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>1,124,772</b>	<b>1,262,478</b>	<b>2,433,764</b>	<b>92.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,447,598</b>	<b>1,613,300</b>	<b>2,773,369</b>	<b>71.9%</b>

**Planning and Community Development Department Budget Summary - Expenditures**

***Development Services Fund***

<b>Expenditures by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
SALARIES & WAGES	932,941	1,124,230	1,248,931	11.1%
OVERTIME & HAZARD DUTY	120	0	0	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>933,061</b>	<b>1,124,230</b>	<b>1,248,931</b>	<b>11.1%</b>
PERSONNEL BENEFITS	369,668	497,436	538,507	8.3%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>369,668</b>	<b>497,436</b>	<b>538,507</b>	<b>8.3%</b>
OFFICE & OPER. SUPPLIES	7,370	7,250	7,800	7.6%
FUEL CONSUMED	5,346	4,000	5,000	25.0%
SMALL TOOLS & MINOR EQUIP	14,972	9,000	5,000	-44.4%
INTERFUND WAREHOUSE SUPPLIES	125	0	0	0.0%
<b>SUPPLIES Subtotal</b>	<b>27,813</b>	<b>20,250</b>	<b>17,800</b>	<b>-12.1%</b>
PROFESSIONAL SERVICES	5,848	11,000	12,000	9.1%
COMMUNICATION	591	600	300	-50.0%
TRAVEL	2,397	4,000	10,120	153.0%
OPERATING RENTALS & LEASES	624	600	300	-50.0%
INSURANCE	50	0	0	0.0%
REPAIRS & MAINTENANCE	17,254	26,500	22,640	-14.6%
MISCELLANEOUS	3,742	3,770	5,402	43.3%
INTERFUND PROFESSIONAL SERVICES	186,702	174,910	178,803	2.2%
INTERFUND COMMUNICATION	10,634	11,233	11,179	-0.5%
INTERFUND OP RENTALS & LEASES	56,036	68,082	70,566	3.6%
INTERFUND INSURANCE	16,583	17,357	16,398	-5.5%
INTERFUND REPAIRS & MAINTENANCE	23,131	21,435	21,411	-0.1%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>323,592</b>	<b>339,487</b>	<b>349,119</b>	<b>2.8%</b>
INTERGOVERNMENTAL PROF SERVS	0	5,000	0	-100.0%
INTERFUND SUBSIDIES	7,074	72,223	175,883	143.5%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>7,074</b>	<b>77,223</b>	<b>175,883</b>	<b>127.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,661,208</b>	<b>2,058,626</b>	<b>2,330,240</b>	<b>13.2%</b>

## ***Planning and Community Development Department***

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### **Planning and Community Development Department Program Groups**

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

<b>Revenues by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Planning Services</i>	216,664	18,071	18,566	2.7%
<i>Building Services</i>	2,145,737	2,000,000	2,009,106	0.5%
<i>Community Development</i>	1,437,012	4,628,300	5,808,519	25.5%
<i>City Center Development</i>	2,274	1,553	1,553	0.0%
<i>Tourism Activities and Facilities</i>	1,107,149	1,103,521	1,203,812	9.1%
<b>Subtotal of Revenues by Group</b>	<b>4,908,836</b>	<b>7,751,445</b>	<b>9,041,556</b>	<b>16.6%</b>

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Planning Services</i>	2,110,761	1,816,372	1,953,003	7.5%
<i>Building Services</i>	1,661,208	2,058,626	2,330,240	13.2%
<i>Community Development</i>	2,098,249	5,009,519	7,992,962	59.6%
<i>City Center Development</i>	214,430	27,200	27,266	0.2%
<i>Tourism Activities and Facilities</i>	995,604	1,208,841	1,495,471	23.7%
<b>TOTAL EXPENDITURES</b>	<b>7,080,252</b>	<b>10,120,558</b>	<b>13,798,942</b>	<b>36.3%</b>

### ***Group Descriptions***

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

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

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

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

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

**Planning and Community Development Department 2014 Work Plan**

1. Comprehensive Plan Update 2016 - Phase II
2. Rental Registration
3. Marijuana Code Establishment
4. Finalization of the Downtown Urban Village Plan
5. CHAT Implementation including the rewrite of the Subdivision Ordinance
6. Implementation of "Lean" Process
7. Permit Software Replacement Project – Phase II (Finalize Vender Selection/Implementation)

**Planning and Community Development Department 2013 Accomplishments**

1. Adoption of the Waterfront District Plan
2. Adoption of the Shoreline Master Program
3. Interim Marijuana Rules
4. Adoption of a new Economic Development Chapter of the Comp Plan
5. Whatcom Falls NPA Approval, King Mountain NPA (although was not approved, was processed)
6. UGA Tasks - Pacific Highway Annexation, ILA Implementation of the Rights to Farm and Practice Forestry
7. Downtown Historic Resources Survey and Inventory Completed
8. Home Fund Implementation
9. Adopted 2012 Building Codes.

**Planning and Community Development Performance/Activity Measures**

Planning Services Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
SELECTED PERMIT APPLICATIONS										
Subdivision/Short Plats	47	99	61	40	31	37	25	36	32	33
New Lots Created	123	130	284	231	81	72	72	26	79	22
SEPA Determination	106	105	54	48	45	53	43	46	39	48
Critical Areas	21	40	10	10	26	55	55	54	61	73
Clearing/Grading	36	25	23	11	15	23	8	25	16	12
Shoreline	7	11	9	12	22	30	44	37	23	39
Planned Development	35	27	17	13	11	6	13	15	7	13
Conditional Use	17	13	13	14	7	6	4	9	8	4

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

Building Services Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Plans Reviewed	1,145	2,146	2,123	1,738	1,553	2,070	1,393	1,506	1,792	1,966
% of permits completed within specified cycle time						92%	82%	82%	94%	75%
Permits Issued										
Building	1,166	1,140	626	946	776	668	752	675	702	778
Total Permits, All Types	4,770	4,846	4,198	4,372	3,681	3,111	3,472	3,615	3,602	4,112
Customers visiting counter				12,643	10,852	10,145	9,718	10,970	10,802	11,960

More detailed [permit activity](#) is available on the web site.

Results of the Permit Center's program of periodic [customer satisfaction surveys](#) are available on the web site.

Community Development Division	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Low-income housing units created	-	-	111	51	45	54	4	77	1	2
Homes rehabilitated that are owned by low/moderate income households	18	12	11	11	20	17	16	15	13	10
Rent assistance to homeless families	17	15	20	21	15	22	19	21	18	18
First-time homebuyers assisted	5	14	9	6	23	12	5	5	8	4
Arts projects completed	n/a	-	3	5	2	2	3	3	5	

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

## HEARING EXAMINER

### Hearing Examiner Mission

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

### Description of Services

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

For more information visit the [Hearing Examiner's web page](#).

### Hearing Examiner Department Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	<i>196,851</i>	<i>213,530</i>	<i>214,907</i>	<i>0.6%</i>
<b>TOTAL ALL SOURCES</b>	<b>196,851</b>	<b>213,530</b>	<b>214,907</b>	<b>0.6%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	<i>186,590</i>	<i>200,940</i>	<i>202,535</i>	<i>0.8%</i>
<i>Supplies</i>	<i>2,793</i>	<i>3,610</i>	<i>1,546</i>	<i>-57.2%</i>
<i>Other Services and Charges</i>	<i>7,468</i>	<i>8,980</i>	<i>10,826</i>	<i>20.6%</i>
<b>TOTAL EXPENDITURES</b>	<b>196,851</b>	<b>213,530</b>	<b>214,907</b>	<b>0.6%</b>

<b>TOTAL PAID STAFF</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>0.0%</b>
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[Budgeted positions are listed](#) in the personnel section.



## Hearing Examiner Department

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### Hearing Examiner Department Budget Summary - Revenues

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

#### General Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Economic Environment Services</i>	18,382	20,000	20,600	3.0%
<b>Charges for Services Subtotal</b>	<b>18,382</b>	<b>20,000</b>	<b>20,600</b>	<b>3.0%</b>
<b>TOTAL REVENUES</b>	<b>18,382</b>	<b>20,000</b>	<b>20,600</b>	<b>3.0%</b>

### Hearing Examiner Department Budget Summary - Expenditures

#### General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES &amp; WAGES</i>	138,260	145,477	145,452	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>138,260</b>	<b>145,477</b>	<b>145,452</b>	<b>0.0%</b>
<i>PERSONNEL BENEFITS</i>	48,330	55,463	57,083	2.9%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>48,330</b>	<b>55,463</b>	<b>57,083</b>	<b>2.9%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	592	1,150	1,185	3.0%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	2,201	2,460	361	-85.3%
<b>SUPPLIES Subtotal</b>	<b>2,793</b>	<b>3,610</b>	<b>1,546</b>	<b>-57.2%</b>
<i>PROFESSIONAL SERVICES</i>	2,749	3,190	3,286	3.0%
<i>COMMUNICATION</i>	119	140	144	2.9%
<i>TRAVEL</i>	299	900	927	3.0%
<i>MISCELLANEOUS</i>	1,140	1,400	1,443	3.1%
<i>INTERFUND PROFESSIONAL SERVICES</i>	0	0	1,400	0.0%
<i>INTERFUND COMMUNICATION</i>	298	328	348	6.1%
<i>INTERFUND OP RENTALS &amp; LEASES</i>	1,775	1,968	2,205	12.0%
<i>INTERFUND INSURANCE</i>	592	599	618	3.2%
<i>INTERFUND REPAIRS &amp; MAINTENANCE</i>	496	455	455	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>7,468</b>	<b>8,980</b>	<b>10,826</b>	<b>20.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>196,851</b>	<b>213,530</b>	<b>214,907</b>	<b>0.6%</b>

**Hearing Examiner Department Program Groups**

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

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Hearing Examiner</i>	18,382	20,000	20,600	3.0%
<b>Subtotal of Revenues by Group</b>	<b>18,382</b>	<b>20,000</b>	<b>20,600</b>	<b>3.0%</b>

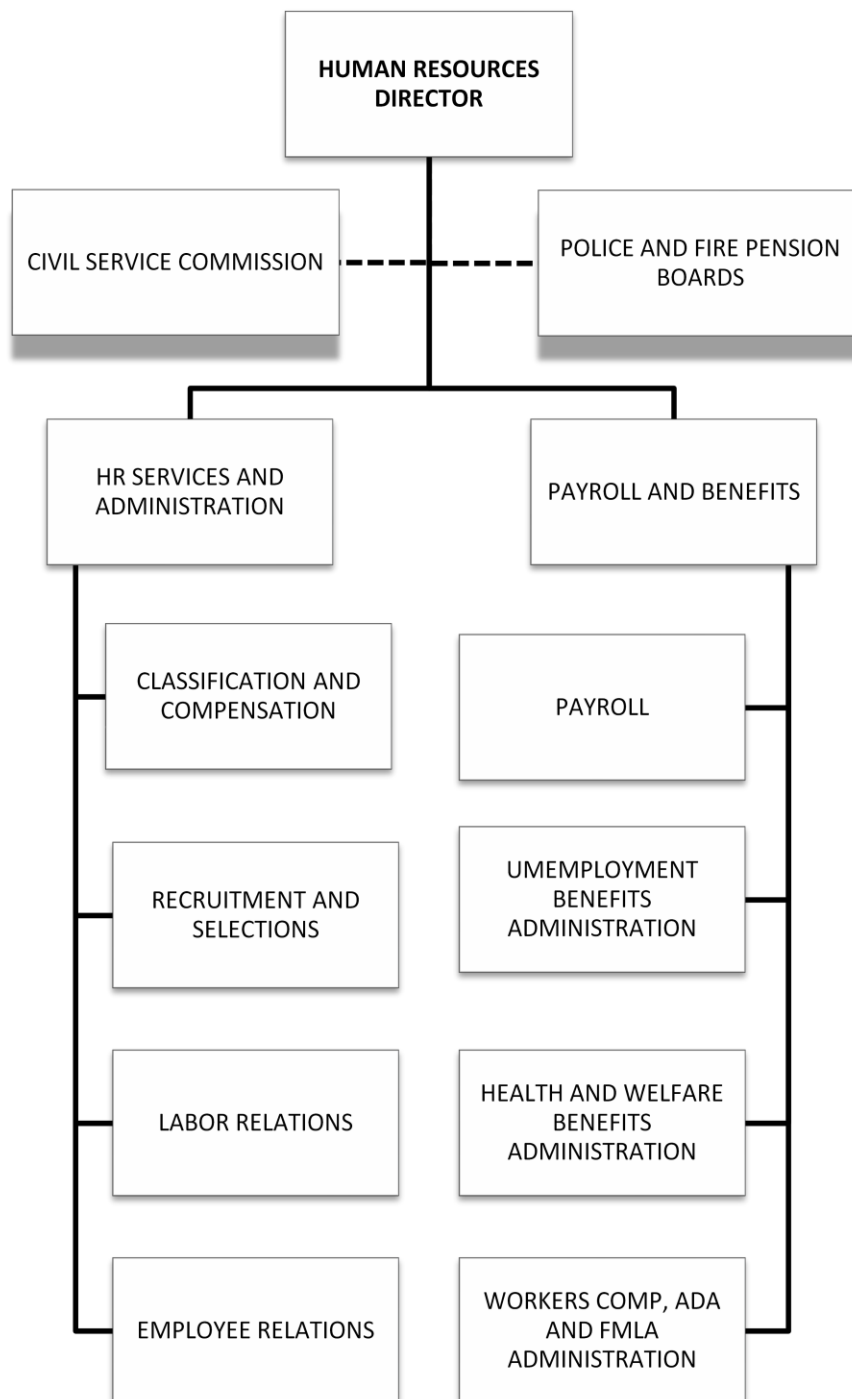
Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Hearing Examiner</i>	196,851	213,530	214,907	0.6%
<b>TOTAL EXPENDITURES</b>	<b>196,851</b>	<b>213,530</b>	<b>214,907</b>	<b>0.6%</b>

**Hearing Examiner Department Performance/Activity Measures**

Hearing Examiner	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	Benchmark or Target
Cases heard	55	54	33	32	24	34	26	37	
% of issuances of decision occurring within 15 days from the close of the record for a public hearing	80.0%	87.0%	96.9%	96.7%	95.7%	85.3%	95.7%	97.3%	85%
Average days to issue decision	13.80	10.98	10.48	9.27	12.08	12.03	12.34	10.76	<15

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

## HUMAN RESOURCES DEPARTMENT



Deep shadow with dashed line indicates an advisory relationship with an entity that is not part of the City.

ADA: Americans with Disabilities Act

FMLA: Family Medical Leave Act

### **Department Mission**

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

### **Description of Services**

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

We are:

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

We design and administer:

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

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

For more information, visit the [HR Department's services web page](#).

**Human Resources Department Budget Summary**

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	971,567	1,146,847	1,188,512	3.6%
Unemployment Compensation	92,883	185,604	184,933	-0.4%
Workers Comp Self-Insurance	589,685	715,205	726,266	1.5%
Health Benefits	11,904,861	13,671,505	13,880,240	1.5%
Firefighter Pension and Benefit	1,906,501	2,410,076	2,286,029	-5.1%
Police Pension and Benefit	1,019,821	1,353,221	1,420,835	5.0%
<b>TOTAL ALL SOURCES</b>	<b>16,485,318</b>	<b>19,482,458</b>	<b>19,686,815</b>	<b>1.0%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	3,955,359	4,685,071	4,741,941	1.2%
Supplies	109,220	171,927	174,224	1.3%
Other Services and Charges	12,369,031	14,511,460	14,693,964	1.3%
Intergovt Services & Interfund Transfers	51,708	114,000	76,686	-32.7%
Subtotal of Operations	16,485,318	19,482,458	19,686,815	1.0%
<b>TOTAL EXPENDITURES</b>	<b>16,485,318</b>	<b>19,482,458</b>	<b>19,686,815</b>	<b>1.0%</b>

<b>TOTAL PAID STAFF</b>	<b>12.5</b>	<b>13.0</b>	<b>13.0</b>	<b>-0.1%</b>
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[Budgeted positions are listed](#) in the personnel section.

Breakdown of Salaries and Benefits Expenditure Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
City-wide Cost	2,866,933	3,465,480	3,496,438	0.9%
Human Resources Department	1,088,426	1,219,591	1,245,503	2.1%
<b>Salaries and Benefits Total</b>	<b>3,955,359</b>	<b>4,685,071</b>	<b>4,741,941</b>	<b>1.2%</b>

*\*Citywide cost is primarily LEOFF retiree benefits; a small portion is for Unemployment and Medical opt-out.*

**Significant Expenditure Changes**

- Increase in *Salaries and Benefits* of 1.2% is for step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Intergovernmental Services* of -32.7% is largely due to a reduction in scope and services of the Labor & Industries administrative contract.

## Human Resources Department Budget Summary – Revenues

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

### **General Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General Government Services</i>	1,450	2,360	2,431	3.0%
<i>Internal Svc Fund Sales &amp; Services</i>	653,217	551,840	552,813	0.2%
<b>Charges for Services Subtotal</b>	<b>654,667</b>	<b>554,200</b>	<b>555,244</b>	<b>0.2%</b>
<b>TOTAL REVENUES</b>	<b>654,667</b>	<b>554,200</b>	<b>555,244</b>	<b>0.2%</b>

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

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Interest &amp; Other Earnings</i>	39,076	24,044	38,222	59.0%
<i>Contributions &amp; Donations (Private)</i>	0	2,000	0	-100.0%
<i>OMR Contributions from Employees</i>	12,981,037	14,204,040	15,049,327	6.0%
<b>Miscellaneous Subtotal</b>	<b>13,020,357</b>	<b>14,230,084</b>	<b>15,087,549</b>	<b>6.0%</b>
<b>TOTAL REVENUES</b>	<b>13,020,357</b>	<b>14,230,084</b>	<b>15,087,549</b>	<b>6.0%</b>

### **Uniformed Pension and Benefits – In Aggregate**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Property Taxes</i>	1,872,320	1,840,560	1,900,000	3.2%
<b>Taxes Subtotal</b>	<b>1,872,320</b>	<b>1,840,560</b>	<b>1,900,000</b>	<b>3.2%</b>
<i>State Entitlements, Impact Payments</i>	119,668	115,000	120,000	4.3%
<b>Intergovernmental Subtotal</b>	<b>119,668</b>	<b>115,000</b>	<b>120,000</b>	<b>4.3%</b>
<i>Interest &amp; Other Earnings</i>	132,571	107,513	150,040	39.6%
<i>Interfund/Interdept Misc Revenues</i>	1,723,431	1,415,701	0	-100.0%
<i>OMR Contributions from Employer</i>	0	0	1,500,000	0.0%
<i>Other Miscellaneous Revenue</i>	16,526	15,000	15,000	0.0%
<b>Miscellaneous Subtotal</b>	<b>1,872,528</b>	<b>1,538,214</b>	<b>1,665,040</b>	<b>8.2%</b>
<i>Interfund Loan Receipts</i>	202,670	222,864	222,329	-0.2%
<b>Non Revenues Subtotal</b>	<b>202,670</b>	<b>222,864</b>	<b>222,329</b>	<b>-0.2%</b>
<b>TOTAL REVENUES</b>	<b>4,067,186</b>	<b>3,716,638</b>	<b>3,907,369</b>	<b>5.1%</b>

**Human Resources Department Budget Summary – Expenditures****General Fund**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	522,990	577,061	594,480	3.0%
OVERTIME & HAZARD DUTY	96	600	600	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>523,086</b>	<b>577,661</b>	<b>595,080</b>	<b>3.0%</b>
PERSONNEL BENEFITS	222,401	269,666	276,292	2.5%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>222,401</b>	<b>269,666</b>	<b>276,292</b>	<b>2.5%</b>
OFFICE & OPER. SUPPLIES	11,712	20,700	22,821	10.2%
FUEL CONSUMED	20	0	0	0.0%
SMALL TOOLS & MINOR EQUIP	5,708	7,698	4,857	-36.9%
INTERFUND WAREHOUSE SUPPLIES	0	100	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>17,440</b>	<b>28,498</b>	<b>27,678</b>	<b>-2.9%</b>
PROFESSIONAL SERVICES	84,392	137,784	126,348	-8.3%
COMMUNICATION	187	200	206	3.0%
TRAVEL	7,529	9,500	20,685	117.7%
OPERATING RENTALS & LEASES	2,979	600	600	0.0%
REPAIRS & MAINTENANCE	3,987	14,600	17,575	20.4%
MISCELLANEOUS	53,357	51,200	51,771	1.1%
INTERFUND PROFESSIONAL SERVICES	3,166	3,330	12,042	261.6%
INTERFUND COMMUNICATION	5,076	5,655	6,290	11.2%
INTERFUND OP RENTALS & LEASES	27,392	30,368	34,032	12.1%
INTERFUND INSURANCE	10,468	7,908	8,236	4.1%
INTERFUND REPAIRS & MAINTENANCE	6,846	6,277	6,277	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>205,379</b>	<b>267,422</b>	<b>284,062</b>	<b>6.2%</b>
INTERGOVERNMENTAL PROF SERV	3,261	3,600	5,400	50.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>3,261</b>	<b>3,600</b>	<b>5,400</b>	<b>50.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>971,567</b>	<b>1,146,847</b>	<b>1,188,512</b>	<b>3.6%</b>

**Human Resources Department Budget Summary – Expenditures  
(continued)**

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

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	512,080	541,682	642,108	18.5%
OVERTIME & HAZARD DUTY	24	0	0	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>512,104</b>	<b>541,682</b>	<b>642,108</b>	<b>18.5%</b>
PERSONNEL BENEFITS	171,373	276,720	278,161	0.5%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>171,373</b>	<b>276,720</b>	<b>278,161</b>	<b>0.5%</b>
OFFICE & OPER. SUPPLIES	3,504	6,025	6,104	1.3%
SMALL TOOLS & MINOR EQUIP	16,256	34,650	35,072	1.2%
INTERFUND SUPPLIES	0	454	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>19,760</b>	<b>41,129</b>	<b>41,176</b>	<b>0.1%</b>
PROFESSIONAL SERVICES	11,528,057	13,270,900	13,425,143	1.2%
TRAVEL	810	3,350	3,451	3.0%
EXTERNAL TAXES & OPER ASSESS	700	700	700	0.0%
OPERATING RENTALS & LEASES	2,481	2,500	2,575	3.0%
INSURANCE	40,950	54,000	50,004	-7.4%
REPAIRS & MAINTENANCE	1,699	2,200	1,648	-25.1%
MISCELLANEOUS	57,479	60,950	62,779	3.0%
INTERFUND PROFESSIONAL SERVICES	192,770	195,786	198,945	1.6%
INTERFUND COMMUNICATION	1,218	1,417	1,205	-15.0%
INTERFUND OP RENTALS & LEASES	9,372	10,447	12,125	16.1%
INTERFUND REPAIRS & MAINTENANCE	909	833	833	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>11,836,445</b>	<b>13,603,083</b>	<b>13,759,408</b>	<b>1.1%</b>
INTERGOVERNMENTAL PROF SERV	45,866	100,000	60,000	-40.0%
INTERFUND SUBSIDIES	1,881	9,700	10,586	9.1%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>47,747</b>	<b>109,700</b>	<b>70,586</b>	<b>-35.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>12,587,429</b>	<b>14,572,314</b>	<b>14,791,439</b>	<b>1.5%</b>



## Human Resources Department

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### Human Resources Department Budget Summary – Expenditures (continued)

#### Uniformed Pension and Benefits – In Aggregate

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
PENSION & DISABILITY PAY	2,526,395	3,019,342	2,950,300	-2.3%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>2,526,395</b>	<b>3,019,342</b>	<b>2,950,300</b>	<b>-2.3%</b>
OFFICE & OPER. SUPPLIES	46,967	72,300	74,470	3.0%
SMALL TOOLS & MINOR EQUIP	25,053	30,000	30,900	3.0%
<b>SUPPLIES Subtotal</b>	<b>72,020</b>	<b>102,300</b>	<b>105,370</b>	<b>3.0%</b>
PROFESSIONAL SERVICES	242,268	550,810	586,085	6.4%
TRAVEL	3,621	7,300	7,520	3.0%
MISCELLANEOUS	1,750	3,300	3,399	3.0%
INTERFUND PROFESSIONAL SERVICES	80,268	80,245	54,190	-32.5%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>327,907</b>	<b>641,655</b>	<b>651,194</b>	<b>1.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,926,322</b>	<b>3,763,297</b>	<b>3,706,864</b>	<b>-1.5%</b>

### Human Resources Department Program Groups

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

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Human Resources Svcs and Admin	654,667	554,200	555,244	0.2%
Unemployment Benefits Services	111,410	124,484	125,938	1.2%
Workers Comp Benefits Services	532,322	576,078	651,722	13.1%
Health Benefits Services	12,376,625	13,529,522	14,309,889	5.8%
Pension Benefits Services	4,067,186	3,716,638	3,907,369	5.1%
<b>Subtotal of Revenues by Group</b>	<b>17,742,210</b>	<b>18,500,922</b>	<b>19,550,162</b>	<b>5.7%</b>

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

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Human Resources Svcs and Admin	971,567	1,146,847	1,188,512	3.6%
Unemployment Benefits Services	92,883	185,604	184,933	-0.4%
Workers Comp Benefits Services	589,685	715,205	726,266	1.5%
Health Benefits Services	11,904,861	13,671,505	13,880,240	1.5%
Pension Benefits Services	2,926,322	3,763,297	3,706,864	-1.5%
<b>TOTAL EXPENDITURES</b>	<b>16,485,318</b>	<b>19,482,458</b>	<b>19,686,815</b>	<b>1.0%</b>

**Group Descriptions**

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

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

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

The Health Benefits Services group manages the internal service fund, providing medical, dental and vision insurance for eligible city employees

The Pension Benefits Services group provides disability, pension and medical benefits required by state law for Police and Fire offices and retirees hired before October 1, 1977.

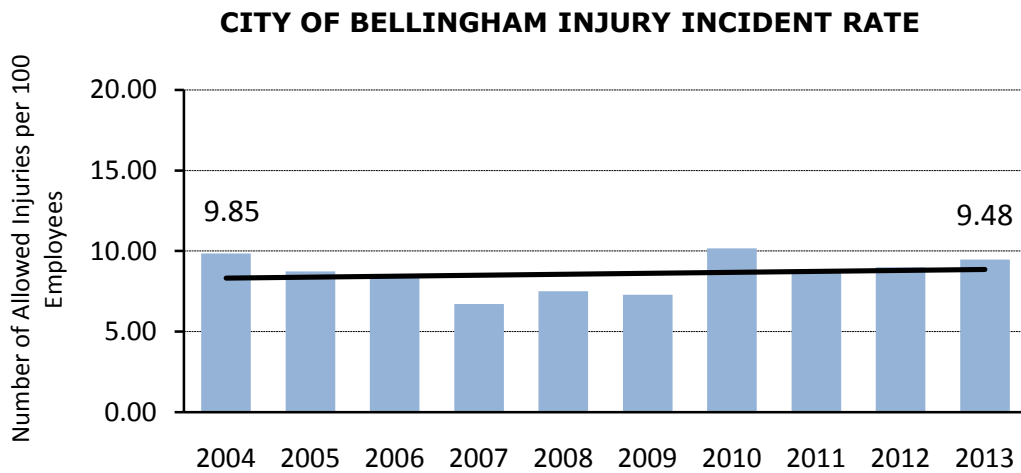
**Human Resources Department 2014 Work Plan**

1. Negotiate nine financially sustainable collective bargaining agreements. All nine labor agreements have either already expired or will expire by the end of 2014.
2. Review and adjust 3-5 year sustainable benefits strategy
3. Review and update key personnel policies.

**Human Resources Department 2013 Accomplishments**

1. Settled four collective bargaining agreements.
2. Made determination to remain with the Association of Washington benefits trust, which provides good value for our premium dollars.
3. Partnered with the Information Technology Services Department on development and testing of two technology projects for full implementation in 2014.
4. WellCity standards met and application for 2013 WellCity Award submitted.

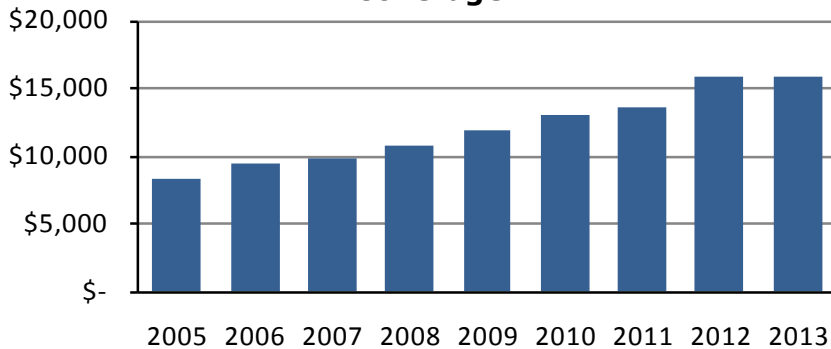
**Human Resources Department Performance/Activity Measures**



HR Benefits Groups	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Total Benefit Costs as % Compared to Base Wage	30.18%	31.90%	33.79%	36.17%	37.73%	40.20%	34.16%	36.29%	38.22%	38.15%
HR Services Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Turnover Rate		7.10%	6.25%	7.25%	5.92%	8.61%	7.30%	5.55%	4.44%	6.39%
Citywide Overtime Costs as % Compared to Base Wage	3.76%	5.04%	5.57%	5.23%	4.38%	4.13%	3.35%	2.82%	2.43%	3.02%

Human Resources Department Performance/Activity Measures (continued)

**Average Per Enrollee Annual Cost to the City for Medical, Dental, and Vision Coverage**

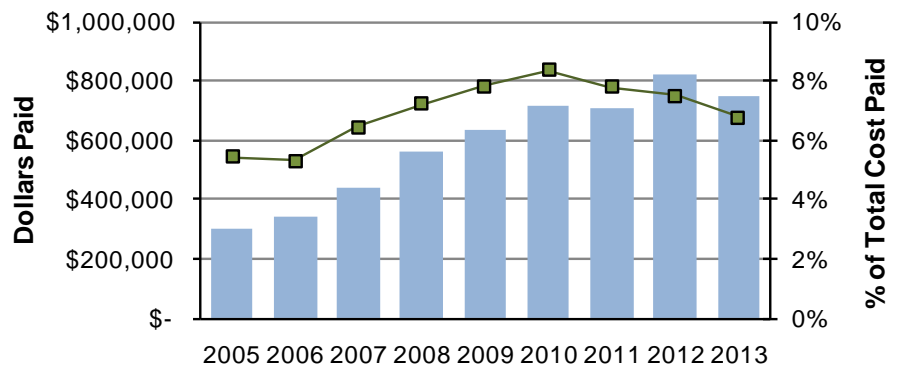


The cost per enrollee for health insurance coverage has been rapidly rising. This graph represents only the City's cost.

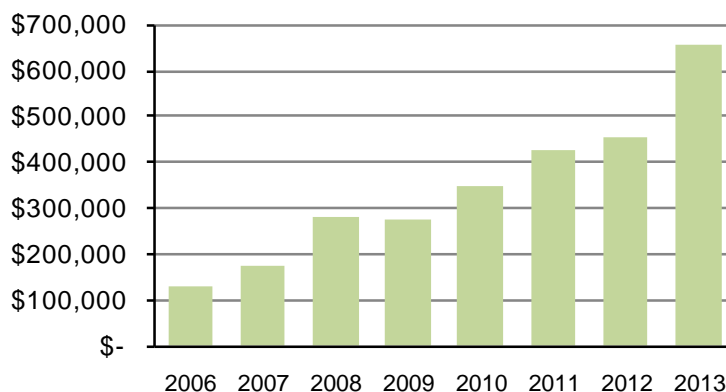
**Employee Paid Medical Premiums - Mandatory Premium Sharing**

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

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

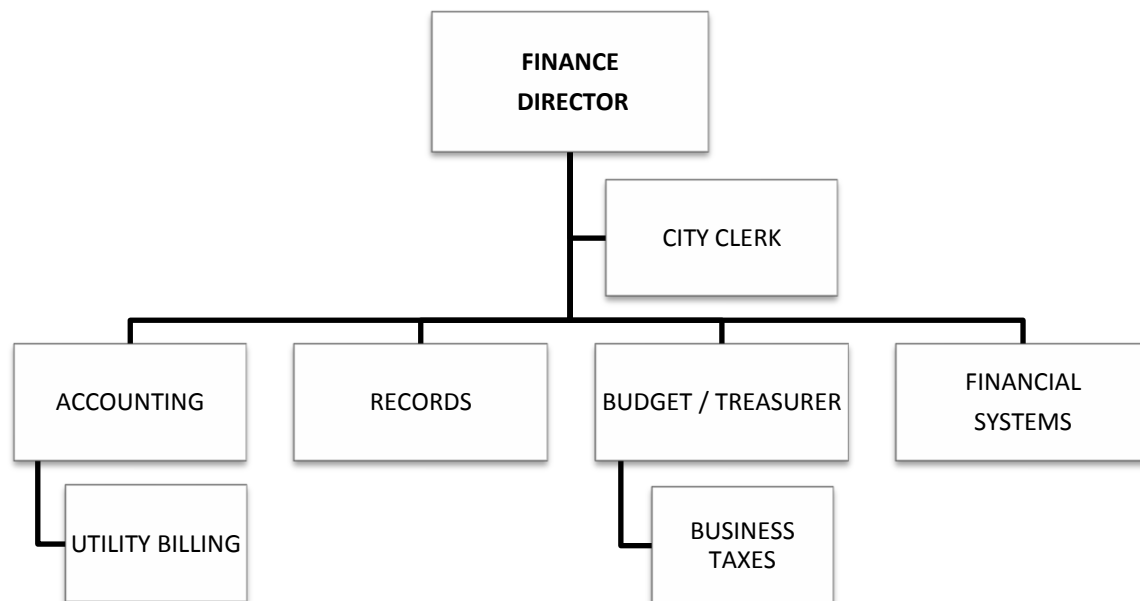


**Opt-Out Net Savings**



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

## **FINANCE DEPARTMENT**



### **Department Mission**

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

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

### **Description of Services**

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

For more information, visit the [Finance Department's services web page](#).

## Finance Department Budget Summary

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	2,227,713	2,329,067	2,325,096	-0.2%
<i>Refunding GO Bonds 1996</i>	343,363	-	-	0.0%
<i>Sportsplex Acquisition Debt</i>	254,279	273,062	258,038	-5.5%
<i>2004 PFD/Civic Field LTGO</i>	1,300,881	1,384,568	1,354,238	-2.2%
<i>Drake Note</i>	17,963	17,964	17,964	0.0%
<i>Governmental Debt Service</i>	166,621	165,832	217,063	30.9%
<i>#1106 Bakerview Rd</i>	52,399	-	-	0.0%
<b>TOTAL ALL SOURCES</b>	<b>4,363,219</b>	<b>4,170,493</b>	<b>4,172,399</b>	<b>0.0%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,696,075	1,820,279	1,947,990	7.0%
<i>Supplies</i>	22,431	46,750	38,678	-17.3%
<i>Other Services and Charges</i>	379,901	342,038	214,828	-37.2%
<i>Intergovt Services &amp; Interfund Transfers</i>	129,306	120,000	123,600	3.0%
<b>Subtotal of Operations</b>	<b>2,227,713</b>	<b>2,329,067</b>	<b>2,325,096</b>	<b>-0.2%</b>
<i>Debt Service</i>	2,135,506	1,841,426	1,847,303	0.3%
<b>TOTAL EXPENDITURES</b>	<b>4,363,219</b>	<b>4,170,493</b>	<b>4,172,399</b>	<b>0.0%</b>

<b>TOTAL PAID STAFF</b>	<b>20.4</b>	<b>20.6</b>	<b>22.9</b>	<b>11.0%</b>
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[Budgeted positions are listed](#) in the personnel section.

### Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 7.0% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -17.3% and decrease in *Other Services and Charges* of -37.2% is due to moving the mailroom function to the public works purchasing and warehouse fund.

**Finance Department Budget Summary – Revenues**

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

**General Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	96	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>General Government Services</i>	0	0	13,682	0.0%
<i>Internal Svc Fund Sales &amp; Services</i>	1,721,691	1,719,021	1,702,145	-1.0%
<b>Charges for Services Subtotal</b>	<b>1,721,691</b>	<b>1,719,021</b>	<b>1,715,827</b>	<b>-0.2%</b>
<i>Other Miscellaneous Revenue</i>	5,531	3,000	0	-100.0%
<b>Miscellaneous Subtotal</b>	<b>5,531</b>	<b>3,000</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>	<b>1,727,318</b>	<b>1,722,021</b>	<b>1,715,827</b>	<b>-0.4%</b>

**Debt Service Funds – In Aggregate**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Interlocal Grants, Entitlements</i>	421,491	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	0	662,729	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>421,491</b>	<b>662,729</b>	<b>0</b>	<b>-100.0%</b>
<i>Internal Svc Fund Sales &amp; Services</i>	431,919	387,655	387,655	0.0%
<b>Charges for Services Subtotal</b>	<b>431,919</b>	<b>387,655</b>	<b>387,655</b>	<b>0.0%</b>
<i>Interest &amp; Other Earnings</i>	228,870	16,492	650,114	3842.0%
<i>Rents, Leases &amp; Concessions</i>	253,352	277,471	278,219	0.3%
<i>Special Assessments</i>	207,048	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	184,104	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>873,374</b>	<b>293,963</b>	<b>928,333</b>	<b>215.8%</b>
<i>Transfers In</i>	1,214,631	905,635	954,952	5.4%
<b>Other Subtotal</b>	<b>1,214,631</b>	<b>905,635</b>	<b>954,952</b>	<b>5.4%</b>
<b>TOTAL REVENUES</b>	<b>2,941,415</b>	<b>2,249,982</b>	<b>2,270,940</b>	<b>0.9%</b>

## Finance Department Budget Summary – Expenditures

### General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,180,909	1,231,265	1,326,077	7.7%
OVERTIME & HAZARD DUTY	1,357	3,600	3,100	-13.9%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>1,182,266</b>	<b>1,234,865</b>	<b>1,329,177</b>	<b>7.6%</b>
PERSONNEL BENEFITS	513,809	585,414	618,813	5.7%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>513,809</b>	<b>585,414</b>	<b>618,813</b>	<b>5.7%</b>
OFFICE & OPER. SUPPLIES	13,651	32,135	31,247	-2.8%
FUEL CONSUMED	1,818	1,600	0	-100.0%
SMALL TOOLS & MINOR EQUIP	6,962	12,915	7,431	-42.5%
INTERFUND WAREHOUSE SUPPLIES	0	100	0	-100.0%
<b>SUPPLIES Subtotal</b>	<b>22,431</b>	<b>46,750</b>	<b>38,678</b>	<b>-17.3%</b>
PROFESSIONAL SERVICES	211,858	33,990	35,011	3.0%
COMMUNICATION	20,296	124,150	155	-99.9%
TRAVEL	2,305	7,325	7,545	3.0%
EXTERNAL TAXES & OPER ASSESS	2	0	0	0.0%
OPERATING RENTALS & LEASES	19,840	21,800	5,563	-74.5%
REPAIRS & MAINTENANCE	5,904	29,700	29,561	-0.5%
MISCELLANEOUS	7,710	7,435	7,659	3.0%
INTERFUND PROFESSIONAL SERVICES	4,252	4,632	21,646	367.3%
INTERFUND COMMUNICATION	10,144	10,373	10,612	2.3%
INTERFUND OP RENTALS & LEASES	69,717	76,770	73,404	-4.4%
INTERFUND INSURANCE	12,448	12,466	11,882	-4.7%
INTERFUND REPAIRS & MAINTENANCE	15,427	13,397	11,790	-12.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>379,903</b>	<b>342,038</b>	<b>214,828</b>	<b>-37.2%</b>
INTERGOVERNMENTAL PROF SERV	129,304	120,000	123,600	3.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>129,304</b>	<b>120,000</b>	<b>123,600</b>	<b>3.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,227,713</b>	<b>2,329,067</b>	<b>2,325,096</b>	<b>-0.2%</b>

### Debt Service Funds – In Aggregate

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
G. O. BONDS	1,510,000	1,005,000	1,170,000	16.4%
SPECIAL ASSESSMENT BONDS	45,000	0	0	0.0%
OTHER NOTES	166,544	167,167	167,834	0.4%
INTERGOVERNMENTAL LOANS	0	0	49,005	0.0%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>1,721,544</b>	<b>1,172,167</b>	<b>1,386,839</b>	<b>18.3%</b>
INTEREST/LONG-TERM EXT. DEBT	412,654	668,409	459,614	-31.2%
DEBT REGISTRATION COSTS	1,308	850	850	0.0%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>413,962</b>	<b>669,259</b>	<b>460,464</b>	<b>-31.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,135,506</b>	<b>1,841,426</b>	<b>1,847,303</b>	<b>0.3%</b>



**Finance Department Program Groups**

Department revenues are generated by the program groups as shown below

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Finance Administration</i>	155,992	196,160	213,401	8.8%
<i>Finance Services</i>	1,277,740	1,357,959	1,406,827	3.6%
<i>Records, Microfilm &amp; Mail Room</i>	293,586	167,902	95,599	-43.1%
<i>Debt Services</i>	3,135,617	2,249,982	2,270,940	0.9%
<b>Subtotal of Revenues by Group</b>	<b>4,862,935</b>	<b>3,972,003</b>	<b>3,986,767</b>	<b>0.4%</b>

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

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Finance Administration</i>	421,587	434,896	628,505	44.5%
<i>Finance Services</i>	1,599,308	1,577,642	1,596,861	1.2%
<i>Records, Microfilm &amp; Mail Room</i>	206,818	316,529	99,730	-68.5%
<i>Debt Service Administration</i>	2,135,506	1,841,426	1,847,303	0.3%
<b>TOTAL EXPENDITURES</b>	<b>4,363,219</b>	<b>4,170,493</b>	<b>4,172,399</b>	<b>0.0%</b>

**Group Descriptions**

The Finance Administration group includes the Finance Director, Financial Systems, and City Clerk office operating costs.

The Finance Services group includes utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

The Records, Microfilm and Mail Room function was transferred to the Finance Department beginning in 2011. In 2014, the Mail Room function was transferred to the public works purchasing and warehouse fund

The Debt Service Administration group shows the principal, fees and interest incurred by the debt funds managed by the finance department.

## **Finance Department 2014 Work Plan**

- To fill the two vacant manager positions - Accounting Manager & Financial Services Manager
- Continue our upgrades of key financial systems.
  - Implement new budget software.
  - Interface with IT/Planning/PW on permitting and work order systems.
  - Work towards enhancement of purchasing/requisition/contracts management systems.
- Implement new interfund billing process for city utility accounts.
- In conjunction with PW, continue the transition of utility customers from flat to metered.
- Develop financial analysis capabilities within the management team to assist other departments.
- Work with PW on facility maintenance cost measurements.
- Work with PW on the re-organization of the Street Fund and modify accounting and budget systems to reflect the new structure.

## **Finance Department 2013 Accomplishments**

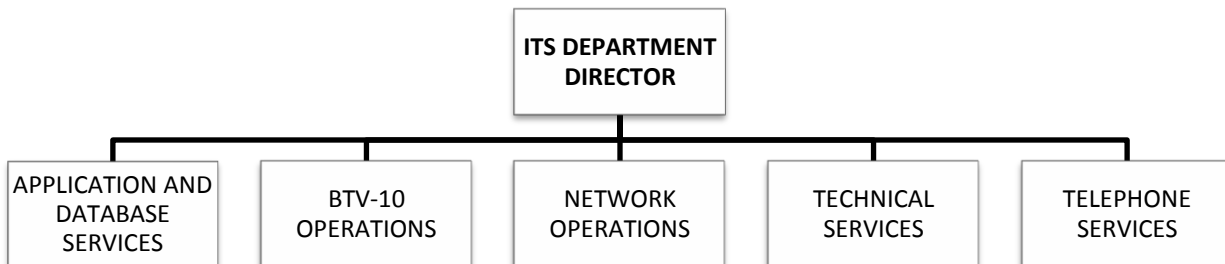
- Implemented the States new account code structure for revenues and expenses - Budgeting, Accounting, and Reporting System (BARS).
- Updated payment management system for on-line payment services allowing for reduced costs, higher efficiency, stronger cash flow management, and new online payment channels for customers.
  - Upgraded A/R systems allowing for integration and management of most customer accounts receivable on one software platform.
- Implemented a portable payment system for the Aquatic Invasive Species Program at Lake Whatcom.
- Assumed management responsibility of the citywide Purchasing Card Program from Public Works.
- Updated payment management system for on-line payment services allowing for reduced

**Finance Department Performance/Activity Measures**

<b>Finance Services</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
Received unqualified State Audit Report for fiscal year	yes	yes	yes	no	yes	yes	yes	yes	yes	
Percent of residential customers on utility autopay	16.5%	17.0%	20.4%	22.4%	24.6%	24.4%	24.2%	28.1%	25.0%	31.0%
*City Bond Rating - Moody's (unlimited / limited tax bonds)	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/Aa2	Aa2/Aa2	Aa2/Aa2	Aa2/AA+
Investment yield over rolling two year Treasury	0.44%	0.87%	1.04%	0.53%	0.02%	-0.25%	0.44%	0.59%	0.60%	0.60%

<b>Debt Service Admin Group</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>
<b>GENERAL OBLIGATION DEBT</b>										
Bonds Issued (millions)	\$ 20.7	\$ 8.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.5	\$ 14.4	\$ -
Bonds Redeemed (millions)	\$ 2.3	\$ 1.8	\$ 2.1	\$ 2.2	\$ 2.3	\$ 2.2	\$ 2.4	\$ 2.0	\$ 15.9	\$ 1.5
GO Bonded Debt (millions)	\$ 29.4	\$ 36.2	\$ 34.2	\$ 32.0	\$ 29.7	\$ 27.5	\$ 25.1	\$ 29.6	\$ 28.2	\$ 26.7
Ratio: GO Bond Debt per Capita	\$ 420	\$ 501	\$ 465	\$ 425	\$ 392	\$ 361	\$ 324	\$ 366	\$ 347	\$ 324

## **INFORMATION TECHNOLOGY SERVICES DEPARTMENT**



### **Department Mission**

Provide leadership and direction to the departments of the City in identifying and utilizing appropriate information technologies (data, voice, and video) in such a way that the organization is more effective and efficient in providing government services to the public.

### **Description of Services**

Information Technology Services Department (ITSD) is a service and support organization for all City departments. ITSD provides technical systems leadership and support services within the framework of citywide priorities.

For more information, visit the [ITS Department's services web page](#).

**Information Technology Services Department Budget Summary**

Information Technology Services receive funding primarily from the General Fund. Public, Education, and Government Television are funded by a Franchise Tax and user subscription fee accounted for in the [Public, Education, & Government Access TV Fund](#) and related equipment subfund. Technology projects and telephone services for most of the City's operations are paid for through the [Telecommunication and Technology Fund](#) and related subfunds.

<b>Funding Sources</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>General</i>	2,206,915	2,459,309	2,715,006	10.4%
<i>Public Ed &amp; Govt Access TV</i>	324,685	282,942	284,142	0.4%
<i>Restricted Equipment - PEG</i>	-	35,000	25,000	-28.6%
<i>Telecommunication and Technology</i>	810,846	564,736	541,111	-4.2%
<i>Technology Replacement &amp; Reserve</i>	-	1,027,636	1,664,165	61.9%
<i>Computer Infrastructure Replace</i>	-	397,000	746,480	88.0%
<i>GIS Administration</i>	-	347,130	353,234	1.8%
<b>TOTAL ALL SOURCES</b>	<b>3,342,446</b>	<b>5,113,753</b>	<b>6,329,138</b>	<b>23.8%</b>

<b>Expenditures by Type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Salaries and Benefits</i>	1,888,469	2,328,314	2,537,526	9.0%
<i>Supplies</i>	417,591	297,999	549,920	84.5%
<i>Other Services and Charges</i>	995,539	1,293,624	1,358,663	5.0%
<i>Intergovernmental Services</i>	924	47,180	83,864	77.8%
<b>Subtotal of Operations</b>	<b>3,302,523</b>	<b>3,967,117</b>	<b>4,529,973</b>	<b>14.2%</b>
<i>Capital Outlay</i>	39,923	1,146,636	1,799,165	56.9%
<b>TOTAL EXPENDITURES</b>	<b>3,342,446</b>	<b>5,113,753</b>	<b>6,329,138</b>	<b>23.8%</b>

<b>TOTAL PAID STAFF</b>	<b>18.2</b>	<b>23.2</b>	<b>24.3</b>	<b>4.8%</b>
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[Budgeted positions are listed](#) in the personnel section.

**Significant Expenditure Changes**

- Increase in *Salaries and Benefits* of 9.0% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Increase in *Supplies* of 84.5% is due to implementing the computer replacement program citywide, which includes computers and software.
- Increase in *Intergovernmental Services* 77.8% is for citywide technology training and network infrastructure.
- Increase in *Capital Outlay* of 56.9% is for telephone and computer network infrastructure replacement and several software system replacements including: budget, document management, and permitting.

[Capital projects and purchases](#) for the ITS Department are listed in the Capital Facilities Plan.

## **ITSD Budget Summary – Revenues**

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

### **General Fund**

<b>Department Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Intergovernmental Service Revenues</i>	26,100	26,100	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>26,100</b>	<b>26,100</b>	<b>0</b>	<b>-100.0%</b>
<i>General Government Services</i>	0	0	22,800	0.0%
<i>Internal Svc Fund Sales &amp; Services</i>	757,931	591,459	617,351	4.4%
<b>Charges for Services Subtotal</b>	<b>757,931</b>	<b>591,459</b>	<b>640,151</b>	<b>8.2%</b>
<i>Other Miscellaneous Revenue</i>	10	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>784,041</b>	<b>617,559</b>	<b>640,151</b>	<b>3.7%</b>

### **Public Education and Government Access TV Fund and Equipment Subfund**

<b>Department Revenues by Sub-type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Business Licenses &amp; Permits</i>	429,171	367,000	480,000	30.8%
<b>Licenses &amp; Permits Subtotal</b>	<b>429,171</b>	<b>367,000</b>	<b>480,000</b>	<b>30.8%</b>
<i>Intergovernmental Service Revenues</i>	1,050	1,800	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>1,050</b>	<b>1,800</b>	<b>0</b>	<b>-100.0%</b>
<i>General Government Services</i>	0	0	2,050	0.0%
<b>Charges for Services Subtotal</b>	<b>0</b>	<b>0</b>	<b>2,050</b>	<b>0.0%</b>
<i>Interest &amp; Other Earnings</i>	1,369	6,000	9,000	50.0%
<i>Special Assessments</i>	138,143	130,000	119,000	-8.5%
<i>Other Miscellaneous Revenue</i>	155	250	0	-100.0%
<b>Miscellaneous Subtotal</b>	<b>139,667</b>	<b>136,250</b>	<b>128,000</b>	<b>-6.1%</b>
<i>Transfers In</i>	192,352	0	0	0.0%
<b>Other Subtotal</b>	<b>192,352</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>762,240</b>	<b>505,050</b>	<b>610,050</b>	<b>20.8%</b>

## Information Technology Services Department

### ITSD Budget Summary – Revenues (continued)

*Telecommunication and Technology Fund and Technology Replacement & Reserve, PW  
Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate*

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General Government Services	2,822	3,000	3,160	5.3%
Internal Svc Fund Sales & Services	356,708	386,915	1,145,362	196.0%
<b>Charges for Services Subtotal</b>	<b>359,530</b>	<b>389,915</b>	<b>1,148,522</b>	<b>194.6%</b>
Interest & Other Earnings	24,297	22,957	22,117	-3.7%
<b>Miscellaneous Subtotal</b>	<b>24,297</b>	<b>22,957</b>	<b>22,117</b>	<b>-3.7%</b>
Transfers In	746,638	1,477,245	1,362,751	-7.8%
<b>Other Subtotal</b>	<b>746,638</b>	<b>1,477,245</b>	<b>1,362,751</b>	<b>-7.8%</b>
<b>TOTAL REVENUES</b>	<b>1,130,465</b>	<b>1,890,117</b>	<b>2,533,390</b>	<b>34.0%</b>

### ITSD Budget Summary – Expenditures

#### General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,194,229	1,245,587	1,366,512	9.7%
OVERTIME & HAZARD DUTY	1,375	2,500	2,500	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>1,195,604</b>	<b>1,248,087</b>	<b>1,369,012</b>	<b>9.7%</b>
PERSONNEL BENEFITS	445,329	519,681	560,514	7.9%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>445,329</b>	<b>519,681</b>	<b>560,514</b>	<b>7.9%</b>
OFFICE & OPER. SUPPLIES	16,404	18,255	18,802	3.0%
FUEL CONSUMED	331	440	453	3.0%
SMALL TOOLS & MINOR EQUIP	28,086	21,575	26,932	24.8%
<b>SUPPLIES Subtotal</b>	<b>44,821</b>	<b>40,270</b>	<b>46,187</b>	<b>14.7%</b>
PROFESSIONAL SERVICES	488	5,420	6,469	19.4%
COMMUNICATION	19	950	979	3.1%
TRAVEL	4,097	8,790	9,053	3.0%
TAXES & OPERATING ASSESSMENTS	395	860	0	-100.0%
OPERATING RENTALS & LEASES	161,009	182,743	181,325	-0.8%
UTILITY SERVICE	1,876	2,850	2,936	3.0%
REPAIRS & MAINTENANCE	244,170	323,366	380,348	17.6%
MISCELLANEOUS	3,669	13,630	14,839	8.9%
INTERFUND PROFESSIONAL SERVICES	17,168	17,628	39,997	126.9%
INTERFUND COMMUNICATION	8,736	10,173	10,730	5.5%
INTERFUND OP RENTALS & LEASES	63,427	69,118	76,701	11.0%
INTERFUND INSURANCE	11,049	10,134	9,854	-2.8%
INTERFUND REPAIRS & MAINTENANCE	4,134	4,429	4,882	10.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>520,237</b>	<b>650,091</b>	<b>738,113</b>	<b>13.5%</b>
INTERGOVERNMENTAL PROF SERV	924	1,180	1,180	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>924</b>	<b>1,180</b>	<b>1,180</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,206,915</b>	<b>2,459,309</b>	<b>2,715,006</b>	<b>10.4%</b>

**ITSD Budget Summary – Expenditures (continued)**

**Public Education and Government Access TV Fund and Equipment Subfund**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	115,213	117,118	138,482	18.2%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>115,213</b>	<b>117,118</b>	<b>138,482</b>	<b>18.2%</b>
PERSONNEL BENEFITS	36,095	40,712	56,739	39.4%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>36,095</b>	<b>40,712</b>	<b>56,739</b>	<b>39.4%</b>
OFFICE & OPER. SUPPLIES	7,979	5,340	6,900	29.2%
SMALL TOOLS & MINOR EQUIP	137,682	19,310	14,667	-24.0%
<b>SUPPLIES Subtotal</b>	<b>145,661</b>	<b>24,650</b>	<b>21,567</b>	<b>-12.5%</b>
PROFESSIONAL SERVICES	6,776	23,000	14,190	-38.3%
COMMUNICATION	26	0	0	0.0%
TRAVEL	636	1,160	1,195	3.0%
REPAIRS & MAINTENANCE	431	1,240	1,277	3.0%
MISCELLANEOUS	1,443	590	608	3.1%
INTERFUND PROFESSIONAL SERVICES	0	8,462	22,471	165.6%
INTERFUND COMMUNICATION	1,168	1,268	1,345	6.1%
INTERFUND OP RENTALS & LEASES	17,050	18,571	20,655	11.2%
INTERFUND REPAIRS & MAINTENANCE	186	171	171	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>27,716</b>	<b>54,462</b>	<b>61,912</b>	<b>13.7%</b>
INTERFUND SUBSIDIES	0	46,000	5,442	-88.2%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>0</b>	<b>46,000</b>	<b>5,442</b>	<b>-88.2%</b>
MACHINERY AND EQUIPMENT	0	35,000	25,000	-28.6%
<b>CAPITAL OUTLAY Subtotal</b>	<b>0</b>	<b>35,000</b>	<b>25,000</b>	<b>-28.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>324,685</b>	<b>317,942</b>	<b>309,142</b>	<b>-2.8%</b>



## Information Technology Services Department

### ITSD Budget Summary – Expenditures (continued)

*Telecommunication and Technology Fund and Technology Replacement & Reserve, PW  
Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate*

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	68,740	283,291	291,622	2.9%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>68,740</b>	<b>283,291</b>	<b>291,622</b>	<b>2.9%</b>
PERSONNEL BENEFITS	27,488	119,425	121,157	1.5%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>27,488</b>	<b>119,425</b>	<b>121,157</b>	<b>1.5%</b>
OFFICE & OPER. SUPPLIES	147,791	97,049	124,778	28.6%
SMALL TOOLS & MINOR EQUIP	79,318	136,030	357,388	162.7%
<b>SUPPLIES Subtotal</b>	<b>227,109</b>	<b>233,079</b>	<b>482,166</b>	<b>106.9%</b>
PROFESSIONAL SERVICES	176,169	73,138	29,726	-59.4%
COMMUNICATION	174,697	191,900	193,957	1.1%
TRAVEL	0	4,500	4,500	0.0%
REPAIRS & MAINTENANCE	49,908	254,000	247,100	-2.7%
MISCELLANEOUS	0	800	10,100	1162.5%
INTERFUND PROFESSIONAL SERVICES	45,740	63,736	70,571	10.7%
INTERFUND COMMUNICATION	1,072	997	2,684	169.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>400,774</b>	<b>524,338</b>	<b>485,383</b>	<b>-7.4%</b>
INTERFUND SUBSIDIES	0	0	77,242	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>0</b>	<b>0</b>	<b>77,242</b>	<b>0.0%</b>
OTHER IMPROVEMENTS	0	160,000	0	-100.0%
MACHINERY AND EQUIPMENT	39,923	951,636	1,774,165	86.4%
<b>CAPITAL OUTLAY Subtotal</b>	<b>39,923</b>	<b>1,111,636</b>	<b>1,774,165</b>	<b>59.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>810,846</b>	<b>2,336,502</b>	<b>3,304,990</b>	<b>41.5%</b>

### ITSD Program Groups

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

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Information Tech Services Dept	-	6,000	-	-100.0%
Equipment/PEG	138,724	130,000	122,000	-6.2%
Technology Replacements	764,035	749,837	1,016,963	35.6%
ITSD Services	784,041	617,559	640,151	3.7%
Government & Education Access TV	432,773	231,050	248,050	7.4%
Telecommunication	366,430	396,150	416,713	5.2%
PEG Access TV	190,743	138,000	240,000	73.9%
GIS Administration	-	347,130	353,234	1.8%
Computer Infrastructure Repl	-	397,000	746,480	88.0%
<b>Subtotal of Revenues by Group</b>	<b>2,676,746</b>	<b>3,012,726</b>	<b>3,783,591</b>	<b>25.6%</b>

**ITSD Program Groups (continued)**

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Equipment/PEG</i>	-	35,000	25,000	-28.6%
<i>Technology Replacements</i>	459,372	1,045,373	1,664,165	59.2%
<i>ITSD Services</i>	2,206,915	2,459,309	2,715,006	10.4%
<i>Government and Education Access TV</i>	324,685	236,942	244,726	3.3%
<i>Telecommunication</i>	351,474	546,999	541,111	-1.1%
<i>PEG Access TV</i>	-	46,000	39,416	-14.3%
<i>GIS Administration</i>	-	347,130	353,234	1.8%
<i>Computer Infrastructure Replacements</i>	-	397,000	746,480	88.0%
<b>TOTAL EXPENDITURES</b>	<b>3,342,446</b>	<b>5,113,753</b>	<b>6,329,138</b>	<b>23.8%</b>

**Group Descriptions**

The Technology Replacements group tracks the funds accumulated and appropriated for large technology projects and purchases citywide.

The ITSD Services group provides system planning and technical support for the City's network infrastructure, hardware and software systems.

The Government and Education Access TV group operates the BTV channel 10 station. BTV10 films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions.

The Telecommunications group provides billing, planning, and technical support for the City's telephone systems.

The PEG Access TV group tracks funds that support operations of additional PEG Access channels beyond BTV channel 10.

The GIS Administration group provides systems planning and support for the City's geographic information systems.

The Computer Infrastructure Replacement Group is used to track funds accumulated and appropriated for computer equipment replacements and software maintenance expenses.

## **ITSD 2014 Work Plan**

### **1. Application Systems**

- a. In partnership with Finance, implement selected Budget Development system no longer on maintenance (2014-2015)
- b. In partnership with Planning, complete selection of and begin implementation of new Permitting System (2014 and beyond).
- c. Implement Enterprise Document Management system implementation for Courts, Public Works, and Legislative history, and plan subsequent projects.
- d. Implement Council Agenda development system and convert data in existing systems
- e. Provide new web-based GIS tools for the public.
- f. Support changes to Utility Billing system related to water metering.

### **2. Infrastructure**

- a. Replace end-of life servers, access switches, and equipment.
- b. Continue planned three-year effort to replace telephone systems switches and handsets
- c. Continue annual computer replacements with increased emphasis on phasing out Windows XP-based computers; prepare for increased support of mobile/tablet and Windows 8.1 devices.
- d. Implement new software updating and tracking system.

## **ITSD 2013 Accomplishments**

### **1. Applications Systems**

- In partnership with Finance, issued RFP and selected new Budget Development System, and completed planned implementation of enterprise cashiering solution.
- Purchased Council Agenda development system and began implementation which will continue into 2014.
- In partnership with Planning, identified system needs and issued RFP to replace Permitting Management System.

**ITSD 2013 Accomplishments (continued)**

- Selected Enterprise Document Management system to be used by Court, Public Works, and several other departments over time. Initiated implementation efforts, which will be continued for many years.
- Completed significant upgrade of GIS systems for improved performance and increased functionality
- Implemented new service desk system to track all requests for I.T. service and support.
- Developed mobile payment solution for boat inspections and payments.
- Developed mobile solution for utility shutoff coordination.

**2. BTV10**

- Increased number of programs aired, number of meetings covered, and hours of first-run programming. Procurement of three-camera field production unit enabled the increase in community-based productions.

**3. Data Updates**

- Completed planned 2013 GIS data updates for Aerial, LIDAR, and Pictometry.

**4. Infrastructure**

- Completed planned 2013 Infrastructure Replacement - replacement of servers and access switches.
- Completed planned 2013 telephone systems switch and handset replacements.
- Continued annual computer replacements at an increased rate; made significant increase to install base of Windows 7 computers; began testing Windows 8.1 operating system with City software.
- Implemented software to manage mobile tablet computers and smart phones, and transitioned to new smart phone standards.

## Information Technology Services Department

### ITSD Performance/Activity Measures

Information Technology Group	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	Benchmark or Target
<b>PC and Tech Services</b>									
# of PCs in the organization	819	894	937	953	933	948	923	934	
% of PCs over 4 years old	7%	13%	5%	10%	29%	15%	15%	16%	
<i>2009 - PCs were added for public use at Library and for new Museum facility</i>									
% PC purchases made via cost-effective bulk purchase program	54%	83%	78%	45%	62%	55%	55%	72%	80%
<b>Service Desk</b>									
# of Service Desk contacts / tickets received per month			560	711	679	633	726	827	
% Total trouble tickets closed within 2 business days			84%	78%	80%	78%	76%	72%	80%
% Total service requests closed within 2 business days			80%	77%	79%	76%	76%	63%	75%
<b>Network Profile</b>									
Gigabytes of Data Stored	3,200	5,000	6,930	10,500	15,183	16,422	24,331	33,500	
# Network Sites - staffed work sites with network connectivity	36	37	36	35	34	34	34	36	
<b>Website</b>									
Average # unique web visitors each month	35,164	41,465	44,437	45,442	53,450	50,282	53,991	59,447	
<b>Website</b>									
# Online payment transactions					20,877	27,881	37,095	44,096	Increase
# Service types available for on-line purchase					3	3	4	10	Increase

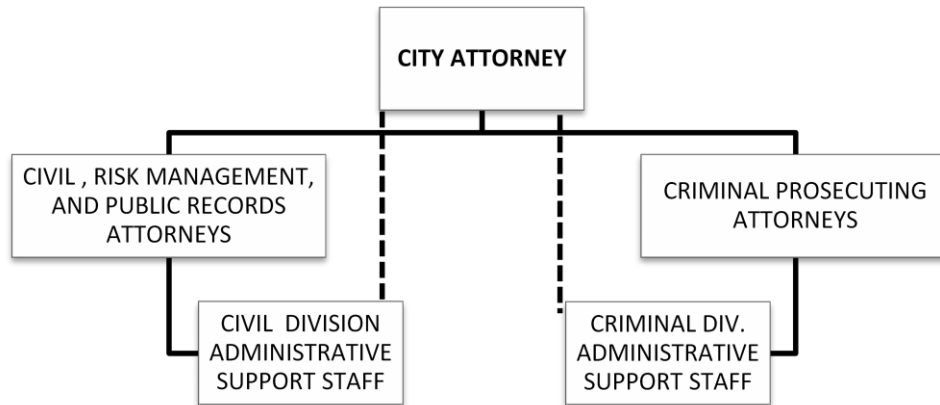
#### Service Desk Definitions:

- Trouble ticket = contact for help with a service that used to work but now appears to the user not to.
- Service ticket = contact requesting ITSD provide a service or make a change. Often includes move, add, or change requests for hardware or software.

Government Access TV Group	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	Benchmark or Target
# BTV10 program instances that did not run as scheduled	4	14	3	5	2	15*	0	2	0
# Meetings filmed and aired	85	71	79	78	69	62	65	73	

\*City playback system experienced equipment failures in March/April 2011. A backup system was put into place until the primary system could be replaced.

## LEGAL DEPARTMENT



### Department Mission

To serve as a model public service law firm providing superior legal counsel to the Mayor, City Council, and departments.

### Description of Services

- Provide legal services in support of City goals and objectives.
- Represent the City in federal, state, and other proceedings.
- Defend Council, Mayor, and City department actions.
- Prosecute misdemeanors and code violations.
- Manage the victim advocacy program.
- Review ordinances, contracts, and other documents.
- Manage risk and claims.
- Manage fulfilling Public Records Requests.

More information about the [Office of the City Attorney](#) is available on the department's services web page.

**Legal Department Budget Summary**

The Legal Services Program is General Funded. [Claims and Litigation](#) funds are collected from city departments based on their insured assets and claims history.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	1,388,960	1,648,575	1,678,592	1.8%
Claims Litigation	1,327,257	1,086,003	1,147,485	5.7%
<b>TOTAL ALL SOURCES</b>	<b>2,716,217</b>	<b>2,734,578</b>	<b>2,826,077</b>	<b>3.3%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	1,339,128	1,482,743	1,489,225	0.4%
Supplies	25,622	29,855	24,865	-16.7%
Other Services and Charges	1,351,467	1,221,980	1,311,987	7.4%
<b>TOTAL EXPENDITURES</b>	<b>2,716,217</b>	<b>2,734,578</b>	<b>2,826,077</b>	<b>3.3%</b>

<b>TOTAL PAID STAFF</b>	<b>12.6</b>	<b>12.8</b>	<b>12.8</b>	<b>0.0%</b>
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[Budgeted positions are listed](#) in the personnel section.

**Legal Department Budget Summary – Revenues**

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

**General Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Indirect Federal Grants	8,263	7,850	7,850	0.0%
<b>Intergovernmental Subtotal</b>	<b>8,263</b>	<b>7,850</b>	<b>7,850</b>	<b>0.0%</b>
Internal Svc Fund Sales & Services	346,788	432,973	411,583	-4.9%
<b>Charges for Services Subtotal</b>	<b>346,788</b>	<b>432,973</b>	<b>411,583</b>	<b>-4.9%</b>
Criminal Non Traffic Fines	28,122	33,600	34,608	3.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>28,122</b>	<b>33,600</b>	<b>34,608</b>	<b>3.0%</b>
Other Miscellaneous Revenue	8,985	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>8,985</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>392,158</b>	<b>474,423</b>	<b>454,041</b>	<b>-4.3%</b>

## Legal Department Budget Summary – Revenues

### Claims and Litigation Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	0	16,868	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>0</b>	<b>16,868</b>	<b>0</b>	<b>-100.0%</b>
<i>General Government Services</i>	0	0	15,780	0.0%
<i>Internal Svc Fund Sales &amp; Services</i>	1,182,979	1,203,131	1,184,220	-1.6%
<b>Charges for Services Subtotal</b>	<b>1,182,979</b>	<b>1,203,131</b>	<b>1,200,000</b>	<b>-0.3%</b>
<i>Interest &amp; Other Earnings</i>	53,574	42,754	49,582	16.0%
<i>Other Miscellaneous Revenue</i>	236	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>53,810</b>	<b>42,754</b>	<b>49,582</b>	<b>16.0%</b>
<i>Transfers In</i>	800,000	0	0	0.0%
<b>Other Subtotal</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>2,036,789</b>	<b>1,262,753</b>	<b>1,249,582</b>	<b>-1.0%</b>

## Legal Department Budget Summary – Expenditures

### General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES &amp; WAGES</i>	848,207	920,788	923,148	0.3%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>848,207</b>	<b>920,788</b>	<b>923,148</b>	<b>0.3%</b>
<i>PERSONNEL BENEFITS</i>	325,098	379,684	387,618	2.1%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>325,098</b>	<b>379,684</b>	<b>387,618</b>	<b>2.1%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	18,633	17,755	18,391	3.6%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	2,409	5,500	1,530	-72.2%
<b>SUPPLIES Subtotal</b>	<b>21,042</b>	<b>23,255</b>	<b>19,921</b>	<b>-14.3%</b>
<i>PROFESSIONAL SERVICES</i>	81,291	202,600	209,660	3.5%
<i>TRAVEL</i>	3,797	6,700	6,901	3.0%
<i>OPERATING RENTALS &amp; LEASES</i>	17,335	18,000	18,541	3.0%
<i>REPAIRS &amp; MAINTENANCE</i>	862	1,100	1,133	3.0%
<i>MISCELLANEOUS</i>	9,103	8,950	12,399	38.5%
<i>INTERFUND PROFESSIONAL SERVICES</i>	139	168	6,995	4063.7%
<i>INTERFUND COMMUNICATION</i>	5,584	6,267	6,644	6.0%
<i>INTERFUND OP RENTALS &amp; LEASES</i>	45,743	50,240	56,075	11.6%
<i>INTERFUND INSURANCE</i>	26,223	26,664	25,398	-4.7%
<i>INTERFUND REPAIRS &amp; MAINTENANCE</i>	4,536	4,159	4,159	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>194,613</b>	<b>324,848</b>	<b>347,905</b>	<b>7.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,388,960</b>	<b>1,648,575</b>	<b>1,678,592</b>	<b>1.8%</b>



**Legal Department Budget Summary – Expenditures (continued)*****Claims and Litigation Fund***

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES &amp; WAGES</i>	120,042	129,570	125,678	-3.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>120,042</b>	<b>129,570</b>	<b>125,678</b>	<b>-3.0%</b>
<i>PERSONNEL BENEFITS</i>	45,781	52,701	52,781	0.2%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>45,781</b>	<b>52,701</b>	<b>52,781</b>	<b>0.2%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	3,052	4,400	4,532	3.0%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	1,528	2,200	515	-76.6%
<b>SUPPLIES Subtotal</b>	<b>4,580</b>	<b>6,600</b>	<b>5,047</b>	<b>-23.5%</b>
<i>PROFESSIONAL SERVICES</i>	122,260	115,000	118,450	3.0%
<i>TRAVEL</i>	1,032	2,000	2,060	3.0%
<i>OPERATING RENTALS &amp; LEASES</i>	18,035	18,492	19,046	3.0%
<i>INSURANCE</i>	410,450	477,379	551,282	15.5%
<i>REPAIRS &amp; MAINTENANCE</i>	1,345	2,000	2,060	3.0%
<i>MISCELLANEOUS</i>	466,655	153,335	158,881	3.6%
<i>INTERFUND PROFESSIONAL SERVICES</i>	137,077	128,926	112,200	-13.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>1,156,854</b>	<b>897,132</b>	<b>963,979</b>	<b>7.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,327,257</b>	<b>1,086,003</b>	<b>1,147,485</b>	<b>5.7%</b>

## **Legal Department Program Groups**

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

<b>Revenues by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Legal Revenues and Reserves</i>	53,574	42,754	-	-100.0%
<i>Legal Services</i>	392,158	474,423	454,041	-4.3%
<i>Claims, Litigation &amp; Insurance</i>	1,983,215	1,219,999	1,249,582	2.4%
<b>Subtotal of Revenues by Group</b>	<b>2,428,947</b>	<b>1,737,176</b>	<b>1,703,623</b>	<b>-1.9%</b>

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Legal Services</i>	1,369,072	1,628,827	1,661,785	2.0%
<i>Claims, Litigation &amp; Insurance</i>	1,347,145	1,105,751	1,164,292	5.3%
<b>TOTAL EXPENDITURES</b>	<b>2,716,217</b>	<b>2,734,578</b>	<b>2,826,077</b>	<b>3.3%</b>

## **Group Descriptions**

The Legal Revenues and Reserves group accounted for reserves in the Claims and Litigation Fund. The reserve is now moved to the Claims, Litigation and Insurance group.

The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and city departments. Beginning in 2011, this group also handles requests for public records.

The Claims and Litigation group provides legal supports for claims and litigation against the City and provides liability insurance and risk management services to city departments.

## **Legal Department 2014 Work Plan**

1. Provide Legal Support for Comprehensive Planning
2. Legal Support Regarding City Planning and Processes Related to I-502
3. Legal Support and Advice Regarding Downtown Public Health and Safety Concerns
4. Continue Risk Management Work Related To Contractual, Tort, and Statutory Risk
5. Adapt Internal Processes In Prosecutor's Office to Changes in Technology

**Legal Department 2013 Accomplishments**

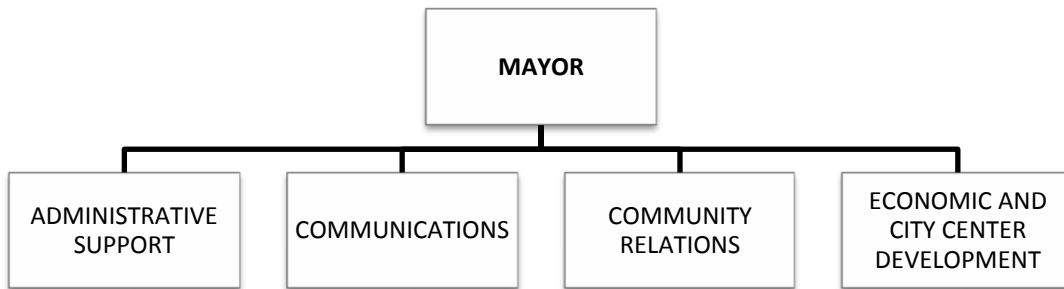
1. Waterfront redevelopment - legal support for completion of waterfront documents and negotiations, including development agreement, development regulations and planned action ordinance, and capital facilities agreement.
2. Litigation - Successful representation of City in litigation, including tort matters, appellate matters, and land use matters.
3. Interlocal and Other Agreements - Legal support and negotiation for agreements related to emergency medical services, utility agreements, emergency management facility lease, and park district.

**Legal Department Performance/Activity Measures**

Legal Services Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Criminal Filings	4,015	3,552	3,809	4,138	3,860	4,138	3,844	3,576	3,442	3,631
Filings per Criminal Attorney	new measure in 2006		1,360	1,379	1,287	1,380	1,282	1,192	1,147	1,210
Percent of overall budget for outside counsel	new measure in 2006		8%	2%	7%	2%	9%	11%	4%	1%
Public Disclosure Requests	133	122	201	287	336	378	361	462	301	238
DV Advocate Contacts	1,634	1,672	1,616	2,023	2,077	1,537	1,437	1,528	2,183	1,947

Claims Litigation & Insurance Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Claims filed	70	54	46	62	60	79	48	58	48	35
Amount paid for claims (thousands)	\$506.4	\$132.1	\$523.7	\$105.8	\$352.6	\$622.3	\$ 48.7	\$139.6	\$463.7	\$113.0

## **EXECUTIVE DEPARTMENT**



### **City of Bellingham Mission**

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

### **Executive Department Mission**

Provide leadership, direction, and supervision of City government in a manner that creates a productive working environment, enhances public trust and promotes understanding of City services and how they are delivered.

For more information about the [Mayor's Office](#), visit the web page.

### **Description of Services**

The Executive Department, headed by the full-time elected Mayor:

- Leads the administration of City government.
- Provides citywide direction, supervision, communication, and coordination.
- Provides City Council with financial, service and operations information needed to make policy decisions.
- Assists Council in determining citizen needs and providing responsive, equitable services to the community.
- Provides guidance for the preparation of preliminary budgets for City Council decision-making and ensures that City services are delivered within financial parameters.
- Creates awareness of City fiscal and policy issues among Washington State and federal officials and legislators.
- Develops and implements systems and strategies to ensure effective internal and external communications.
- Coordinates City activities with those of other local, tribal, State and federal entities including Whatcom County, the Port of Bellingham, Whatcom Transportation Authority, the Lummi Nation and Nooksack Tribe, Bellingham School District and local fire districts.

The City and Whatcom County both enlist volunteer boards and commissions to serve our community by advising policy makers. For a complete list, including current vacancies, visit the [Bellingham Mayor's](#) and [Whatcom County's](#) web pages.

## Executive Department Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	755,282	1,198,823	1,174,477	-2.0%
<b>TOTAL ALL SOURCES</b>	<b>755,282</b>	<b>1,198,823</b>	<b>1,174,477</b>	<b>-2.0%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	605,318	816,875	848,117	3.8%
<i>Supplies</i>	29,240	17,200	16,168	-6.0%
<i>Other Services and Charges</i>	112,355	287,719	310,192	7.8%
<i>Intergovernmental Services</i>	0	77,029	0	-100.0%
<b>Subtotal of Operations</b>	<b>746,913</b>	<b>1,198,823</b>	<b>1,174,477</b>	<b>-2.0%</b>
<i>Capital Outlay</i>	8,369	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>755,282</b>	<b>1,198,823</b>	<b>1,174,477</b>	<b>-2.0%</b>

<b>TOTAL PAID STAFF</b>	<b>6.5</b>	<b>8.0</b>	<b>8.0</b>	<b>0.0%</b>
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[Budgeted positions are listed](#) in the personnel section.

## Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 3.8% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -6.0% and *Intergovernmental Services* and the increase in *Other Services and Charges* of 7.8% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.

## Executive Department Budget Summary - Revenues

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

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Internal Svc Fund Sales &amp; Services</i>	445,823	429,174	446,789	4.1%
<b>Charges for Services Subtotal</b>	<b>445,823</b>	<b>429,174</b>	<b>446,789</b>	<b>4.1%</b>
<i>Contributions &amp; Donations (Private)</i>	24	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	525	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>549</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>446,372</b>	<b>429,174</b>	<b>446,789</b>	<b>4.1%</b>

**Executive Department Budget Summary - Expenditures**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES &amp; WAGES</i>	442,067	577,252	600,936	4.1%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>442,067</b>	<b>577,252</b>	<b>600,936</b>	<b>4.1%</b>
<i>PERSONNEL BENEFITS</i>	163,251	239,623	247,181	3.2%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>163,251</b>	<b>239,623</b>	<b>247,181</b>	<b>3.2%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	15,151	14,700	15,138	3.0%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	14,089	2,500	1,030	-58.8%
<b>SUPPLIES Subtotal</b>	<b>29,240</b>	<b>17,200</b>	<b>16,168</b>	<b>-6.0%</b>
<i>PROFESSIONAL SERVICES</i>	25,965	162,300	169,419	4.4%
<i>COMMUNICATION</i>	0	100	100	0.0%
<i>TRAVEL</i>	4,044	9,050	9,305	2.8%
<i>OPERATING RENTALS &amp; LEASES</i>	2,879	4,000	4,120	3.0%
<i>UTILITY SERVICE</i>	424	0	0	0.0%
<i>REPAIRS &amp; MAINTENANCE</i>	3,705	2,000	2,060	3.0%
<i>MISCELLANEOUS</i>	16,068	52,450	53,493	2.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	6,648	1,347	9,484	604.1%
<i>INTERFUND COMMUNICATION</i>	5,130	5,940	6,259	5.4%
<i>INTERFUND OP RENTALS &amp; LEASES</i>	32,839	36,408	40,801	12.1%
<i>INTERFUND INSURANCE</i>	9,514	9,413	10,440	10.9%
<i>INTERFUND REPAIRS &amp; MAINTENANCE</i>	5,139	4,711	4,711	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>112,355</b>	<b>287,719</b>	<b>310,192</b>	<b>7.8%</b>
<i>INTERGOVERNMENTAL PROF SERVS</i>	0	77,029	0	-100.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>0</b>	<b>77,029</b>	<b>0</b>	<b>-100.0%</b>
<i>LAND</i>	8,369	0	0	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>8,369</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>755,282</b>	<b>1,198,823</b>	<b>1,174,477</b>	<b>-2.0%</b>

## **Executive Department Program Groups**

The Executive Department is General Funded. Revenues are collected from all City departments based on an internal cost allocation methodology.

<b>Revenues by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Executive Management</i>	446,372	429,174	446,789	4.1%
<b>Subtotal of Revenues by Group</b>	<b>446,372</b>	<b>429,174</b>	<b>446,789</b>	<b>4.1%</b>

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Executive Management</i>	722,404	975,459	1,174,477	20.4%
<i>Waterfront Project</i>	32,878	223,364	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>755,282</b>	<b>1,198,823</b>	<b>1,174,477</b>	<b>-2.0%</b>

## **Group Descriptions**

The Executive Management group includes the Mayor and administrative support staff, citywide communications, community relations, business and economic development, and other executive initiatives.

## **Executive Department 2014 Work Plan**

- Implement first stages of waterfront redevelopment
- Continue with lean and efficiencies changes
- Convene a Community Solutions Workgroup on Business Climate
- Implement capital facilities study recommendations
- Implement Community Solutions Workgroup recommendations
- Draft and present to City Council a 2015-2016 biennial budget



**Executive Department 2013 Accomplishments**

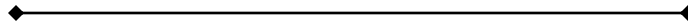
- Initiated a series of Community Solutions Workgroups including Affordable Housing and Downtown Public Health and Safety
- Completed the Economic Development Chapter of the Comprehensive Plan
- Began efficiencies studies and Lean training
- Completed public process and adoption of waterfront planning documents with City Council
- Worked collaboratively with Whatcom County to maintain EMS
- Completed surveys of residents and businesses

## **LEGISLATIVE DEPARTMENT**

### **Council Members**

- Jack Weiss, Ward 1
- Gene Knutson, Ward 2
- Cathy Lehman, Ward 3
- Pinky Vargas, Ward 4
- Terry Bornemann, Ward 5
- Michael Lilliquist, Ward 6
- Roxanne Murphy, At Large

[Biographies, contact information](#), and terms of office of City Council members are available online. More information on the [Council's Legacies and Strategic Commitments](#), [Council meetings](#), and committee assignments are provided at the beginning of this document.



### **Council Functions**

- Exercise legislative authority.
- Represent citizens through legislation and policy direction.
- Anticipate and target issues that affect the community.
- Set community direction and goals for the future.
- Monitor performance of the administration in achieving goals.
- Provide a policy framework for municipal operations and services.
- Serve on standing committees, which act as work sessions.
- Represent the City in regional and intergovernmental affairs.
- Inspire our citizens to become a part of the City's future.

For more information, visit the [Council's web page](#).

**Legislative Department Budget Summary**

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	467,310	485,272	514,785	6.1%
<b>TOTAL ALL SOURCES</b>	<b>467,310</b>	<b>485,272</b>	<b>514,785</b>	<b>6.1%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	414,874	425,516	452,864	6.4%
<i>Supplies</i>	18,026	16,225	12,965	-20.1%
<i>Other Services and Charges</i>	34,410	43,531	48,956	12.5%
<b>TOTAL EXPENDITURES</b>	<b>467,310</b>	<b>485,272</b>	<b>514,785</b>	<b>6.1%</b>

<b>TOTAL PAID STAFF</b>	<b>8.2</b>	<b>9.2</b>	<b>9.2</b>	<b>0.0%</b>
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[Budgeted positions are listed](#) in the personnel section.

**Significant Expenditure Changes**

The decrease in *Supplies* of -20.1% and the increase in *Other Services and Charges* are both due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.

**Legislative Department Budget Summary – Revenues**

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

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General Government Services</i>	12	0	0	0.0%
<i>Internal Svc Fund Sales &amp; Services</i>	233,836	239,674	272,720	13.8%
<b>Charges for Services Subtotal</b>	<b>233,848</b>	<b>239,674</b>	<b>272,720</b>	<b>13.8%</b>
<b>TOTAL REVENUES</b>	<b>233,848</b>	<b>239,674</b>	<b>272,720</b>	<b>13.8%</b>

## Legislative Department Budget Summary – Expenditures

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES &amp; WAGES</i>	271,657	282,756	288,712	2.1%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>271,657</b>	<b>282,756</b>	<b>288,712</b>	<b>2.1%</b>
<i>PERSONNEL BENEFITS</i>	143,217	142,760	164,152	15.0%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>143,217</b>	<b>142,760</b>	<b>164,152</b>	<b>15.0%</b>
<i>OFFICE &amp; OPER. SUPPLIES</i>	13,681	12,375	12,710	2.7%
<i>FUEL CONSUMED</i>	0	150	155	3.3%
<i>SMALL TOOLS &amp; MINOR EQUIP</i>	4,345	3,700	100	-97.3%
<b>SUPPLIES Subtotal</b>	<b>18,026</b>	<b>16,225</b>	<b>12,965</b>	<b>-20.1%</b>
<i>PROFESSIONAL SERVICES</i>	2,317	5,500	5,000	-9.1%
<i>COMMUNICATION</i>	68	50	50	0.0%
<i>TRAVEL</i>	3,081	5,800	5,974	3.0%
<i>TAXES &amp; OPERATING ASSESSMENTS</i>	3,183	3,150	0	-100.0%
<i>MISCELLANEOUS</i>	614	1,400	1,442	3.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	563	605	6,391	956.4%
<i>INTERFUND COMMUNICATION</i>	1,192	1,282	1,358	5.9%
<i>INTERFUND OP RENTALS &amp; LEASES</i>	22,403	24,837	27,834	12.1%
<i>INTERFUND REPAIRS &amp; MAINTENANCE</i>	989	907	907	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>34,410</b>	<b>43,531</b>	<b>48,956</b>	<b>12.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>467,310</b>	<b>485,272</b>	<b>514,785</b>	<b>6.1%</b>

## Legislative Department Program Groups

Department accounting is done in a single group. Revenues are collected from all City departments based on an internal cost allocation methodology.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>City Council Services</i>	233,848	239,674	272,720	13.8%
<b>Subtotal of Revenues by Group</b>	<b>233,848</b>	<b>239,674</b>	<b>272,720</b>	<b>13.8%</b>

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>City Council Services</i>	467,310	485,272	514,785	6.1%
<b>TOTAL EXPENDITURES</b>	<b>467,310</b>	<b>485,272</b>	<b>514,785</b>	<b>6.1%</b>

## NON-DEPARTMENTAL

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

### Non-Departmental Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	6,398,861	4,582,000	6,107,289	33.3%
<i>1st 1/4% Real Estate Excise Tax</i>	8,454	8,083	23,638	192.4%
<i>2nd 1/4% Real Estate Excise Tax</i>	694,913	729,644	740,194	1.4%
<b>TOTAL ALL SOURCES</b>	<b>7,102,228</b>	<b>5,319,727</b>	<b>6,871,121</b>	<b>29.2%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Supplies</i>	21	0	0	0.0%
<i>Other Services and Charges</i>	501,873	1,020,888	1,018,257	-0.3%
<i>Intergovt Services &amp; Interfund Transfers</i>	6,600,334	4,298,839	5,852,864	36.1%
<b>TOTAL EXPENDITURES</b>	<b>7,102,228</b>	<b>5,319,727</b>	<b>6,871,121</b>	<b>29.2%</b>

### Significant Expenditure Changes

- Increase in *Intergovernmental Services* of 26.0% is due to the investment of \$2 million of reserves in the Federal Building to consolidate city staff and revitalize the historic building and the surrounding downtown.

## **BELLINGHAM – WHATCOM PUBLIC FACILITIES DISTRICT**

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

PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis.

For more information about the PFD visit [www.bwpfd.org](http://www.bwpfd.org).

### **Description of Services**

The Bellingham-Whatcom Public Facilities District (BWPFD) was formed by the Bellingham City Council and the Whatcom County Council in July 2002 to build a regional center in Bellingham. State legislation passed in 1999 allowed such districts to be formed so that a 0.033% state sales tax rebate could be returned to cities and counties for the purpose of constructing regional centers.

The BWPFD Board used its funding authority to renovate the historic Mount Baker Theatre and expand the Whatcom Museum campus by constructing the Lightcatcher building. The new Lightcatcher building is a two-story Museum housing three fine art galleries, the Family Interactive Gallery, classrooms, café, gift shop, and courtyard.

PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Now that the construction of the museum is complete Project management and administrative services provided to the PFD are minimal. This fund's primary activity is to pay the debt service until 2027 for the bonds issued for these projects.

**Public Facilities District Budget Summary**

The Public Facilities District is accounted for as a [Discrete Component Unit](#) of the City and manages a separate [Public Facilities District Fund](#).

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Public Facilities District</i>	1,065,774	1,087,997	1,253,974	15.3%
<b>TOTAL ALL SOURCES</b>	<b>1,065,774</b>	<b>1,087,997</b>	<b>1,253,974</b>	<b>15.3%</b>

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	11,293	13,136	0	-100.0%
<i>Supplies</i>	0	1,150	1,000	-13.0%
<i>Other Services and Charges</i>	4,454	14,025	9,260	-34.0%
<i>Intergovernmental Services</i>	9,900	18,000	39,500	119.4%
<b>Subtotal of Operations</b>	<b>25,647</b>	<b>46,311</b>	<b>49,760</b>	<b>7.4%</b>
<i>Debt Service</i>	1,040,127	1,041,686	1,204,214	15.6%
<b>TOTAL EXPENDITURES</b>	<b>1,065,774</b>	<b>1,087,997</b>	<b>1,253,974</b>	<b>15.3%</b>

**Significant Expenditure Changes**

- Increase in *Intergovernmental Services* of 119.4% is due to an accounting change, which now accounts for salaries and benefits, which provide administrative functions for the PFD.
- Increase in *Debt Service* of 15.6% is due to the debt schedule for the city loan, which now requires principal and interest payments.

**Public Facilities District Performance/Activity Measures**

PFD	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Shown in millions										
State Sales Tax Rebate	\$0.900	\$0.980	\$1.099	\$1.128	\$1.136	\$1.007	\$1.015	\$1.052	\$1.118	\$1.191

## **PUBLIC DEVELOPMENT AUTHORITY**

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

For more information about initiatives and projects of the Public Development Authority, visit their web site. [www.bellinghampda.org](http://www.bellinghampda.org)

### **Public Development Authority Budget Summary**

The Public Development Authority is accounted for as a [Discrete Component Unit](#) of the City and manages a separate [Public Development Authority Fund](#). Revenue in the PDA is a transfer from the City General Fund.

<b>Funding Sources</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Public Development Authority</i>	<i>295,412</i>	<i>350,000</i>	<i>558,000</i>	<i>59.4%</i>
<b>TOTAL ALL SOURCES</b>	<b>295,412</b>	<b>350,000</b>	<b>558,000</b>	<b>59.4%</b>

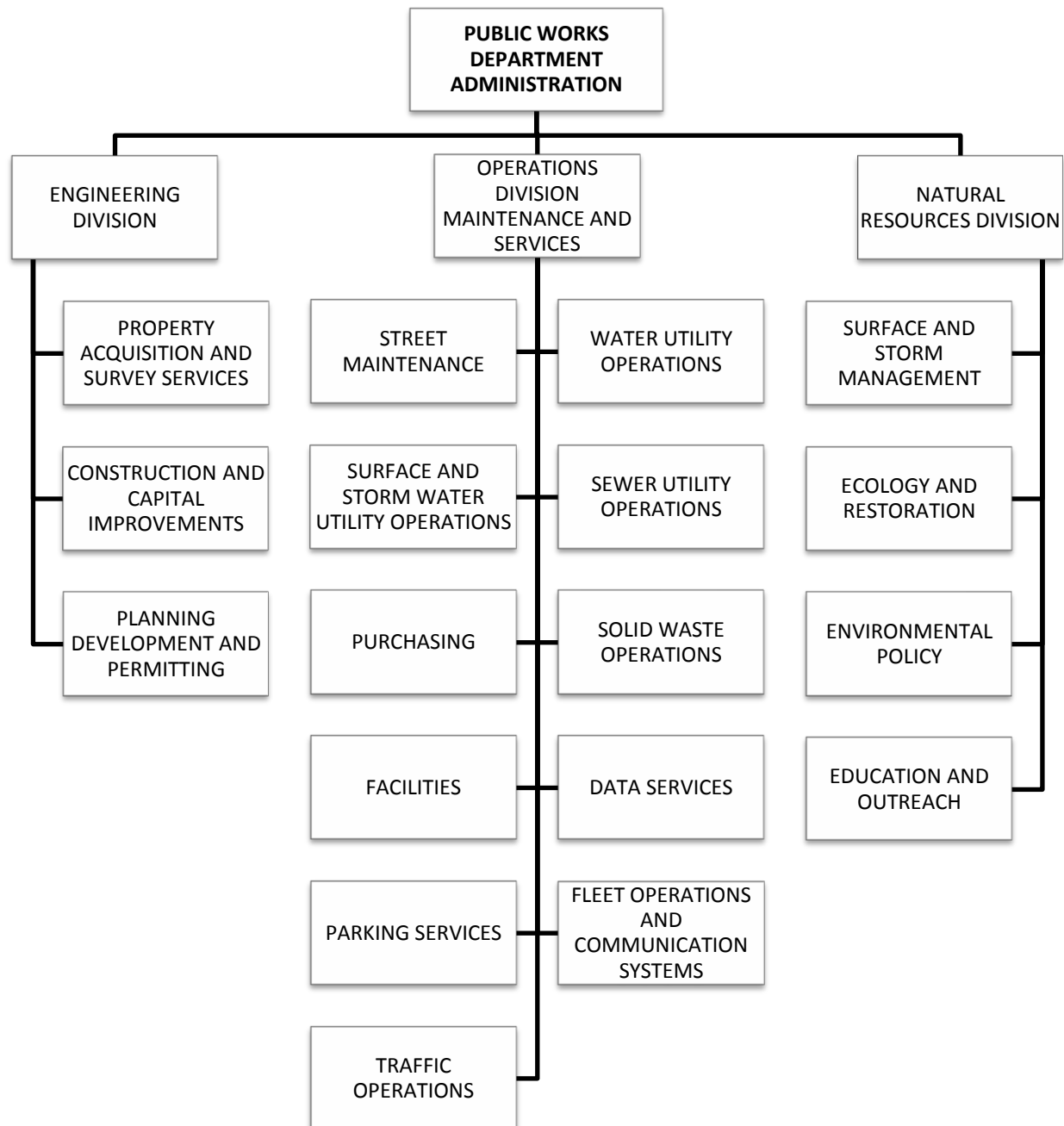
<b>Expenditures by Type</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Salaries and Benefits</i>	<i>52,510</i>	<i>55,656</i>	<i>56,176</i>	<i>0.9%</i>
<i>Supplies</i>	<i>3,512</i>	<i>14,481</i>	<i>5,170</i>	<i>-64.3%</i>
<i>Other Services and Charges</i>	<i>231,977</i>	<i>276,863</i>	<i>484,654</i>	<i>75.1%</i>
<i>Intergovernmental Services</i>	<i>7,413</i>	<i>3,000</i>	<i>12,000</i>	<i>300.0%</i>
<b>Subtotal of Operations</b>	<b>295,412</b>	<b>350,000</b>	<b>558,000</b>	<b>59.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>295,412</b>	<b>350,000</b>	<b>558,000</b>	<b>59.4%</b>

<b>TOTAL PAID STAFF</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.0%</b>
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[Budgeted positions are listed](#) in the personnel section.



## **PUBLIC WORKS DEPARTMENT**



## **Department Mission**

The mission of the Public Works Department is to enhance Bellingham's quality of life through the construction and operation of a safe, effective physical environment; to protect public health & safety and the natural environment; and to provide our neighborhoods, our businesses and our visitors with the efficient, quality services necessary to meet the demands of our growing, diverse community.

## **Description of Services**

The department is comprised of three divisions: Engineering, Operations and Natural Resources.

The **Engineering Division** plans, designs and constructs capital infrastructure projects for the City's street, water, wastewater, and storm water systems. Planning efforts include multimodal transportation planning, six-year transportation plan, sewer comprehensive plan, and the water system plan. The Engineering Division provides transportation options, development guidelines, grants and permit services. Engineering also oversees property acquisition, including Lake Whatcom watershed, commercial leasing, survey services, permit inspections, and construction standards for the City.

The **Operations Division** operates and maintains infrastructure systems including street and traffic operations, water utility operations, storm water utility operations, sewer utility operations, solid waste services, data management, facilities operations, fleet and communication services, purchasing and parking services.

The **Natural Resources Division** develops and delivers storm water management, habitat restoration, water resources protection, invasive species prevention, property management and related environmental services. The Division is responsible for administering the City's federal storm water permit, Lake Whatcom phosphorus reduction programs and invasive species boat inspections. The Division conducts project planning, development and management of City's substantial habitat restoration projects.

More services information is available on the [department's web page](#).

**Public Works Department Budget Summary**

The Public Works Department is the largest department in the City, comprising over 48% of the City's budget. Each of the underlined names links to a fund revenue and expenditure report and each underlined fund category links to a definition of that category, all in earlier sections of this document.

A major [special revenue fund](#) managed by Public Works is the [Street Fund](#).

The [Transportation Benefit District Fund](#) is a special revenue fund created to account for the 0.2% sales tax approved by voters in 2010 to help fund transportation projects, including the restoration of Whatcom Transportation Authority's Sunday bus service in Bellingham. The added sales tax began in April of 2011.

[Enterprise funds](#) managed by Public Works include the [Water](#), [Wastewater](#), [Storm and Surface Water](#), [Solid Waste](#) and [Parking Services](#) funds.

[Internal service funds](#) managed by Public Works include the [Fleet](#), [Purchasing](#) and [Facilities](#) Funds.

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

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Street	17,884,962	20,159,430	20,769,220	3.0%
Paths & Trails Reserve	-	2,514	506	-79.9%
Federal Building	56,619	51,909	1,939,954	3637.2%
Olympic Pipeline Incident	67,026	2,572	20,593	700.7%
Environmental Remediation	600,862	-	41,608	0.0%
1st 1/4% Real Estate Excise Tax	1,429,278	1,000,000	500,000	-50.0%
2nd 1/4% Real Estate Excise Tax	1,043,949	481,250	-	-100.0%
Transportation Benefit District	3,193,135	5,312,678	4,573,878	-13.9%
Water	25,974,300	22,909,120	25,757,403	12.4%
Wastewater	32,761,456	51,094,436	21,009,089	-58.9%
Storm/Surface Water Utility	6,011,714	8,680,420	13,582,503	56.5%
Solid Waste	1,449,368	2,093,075	1,990,327	-4.9%
Parking Services	2,071,402	2,263,692	2,918,869	28.9%
Fleet Administration	5,320,847	3,506,395	4,337,005	23.7%
Purchasing/Materials Mngmt	3,173,363	2,775,997	3,175,995	14.4%
Facilities Administration	5,604,341	3,628,938	3,620,799	-0.2%
Nat Res Protect & Restoration	123,232	2,558	79,573	3010.8%
<b>TOTAL ALL SOURCES</b>	<b>106,765,854</b>	<b>123,964,984</b>	<b>104,317,322</b>	<b>-15.8%</b>

## Public Works Department Budget Summary (continued)

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	18,907,915	20,173,698	20,768,307	2.9%
<i>Supplies</i>	6,713,359	6,658,590	8,908,454	33.8%
<i>Other Services and Charges</i>	26,087,930	26,389,817	35,977,064	36.3%
<i>Intergovernmental Services</i>	10,202,509	13,915,602	5,171,471	-62.8%
<b>Subtotal of Operations</b>	<b>61,911,713</b>	<b>67,137,707</b>	<b>70,825,296</b>	<b>5.5%</b>
<i>Debt Service</i>	9,263,146	6,385,688	7,384,449	15.6%
<i>Capital Outlay</i>	35,590,995	50,441,589	26,107,577	-48.2%
<b>TOTAL EXPENDITURES</b>	<b>106,765,854</b>	<b>123,964,984</b>	<b>104,317,322</b>	<b>-15.8%</b>

<b>TOTAL PAID STAFF</b>	<b>238.6</b>	<b>235.9</b>	<b>244.2</b>	<b>3.5%</b>
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[Budgeted positions are listed](#) in the personnel section.

## Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 2.9% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Increase in *Supplies* of 33.8% is largely due to buying the inventory and parts necessary to convert 16,000 water meters from flat to metered use. The State of Washington is requiring the city to accomplish this by 2017.
- Increase in *Other Services and Charges* of 36.3% and decrease in *Intergovernmental Services* of -62.8% are due accounting changes resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.
- Increase in *Debt Service* of 15.6% is due to an additional \$16 million in bonds issued to finance the Waste Water Treatment Plant expansion.
- Decrease in *Capital Outlay* of -48.2% is due to a large portion of the Waste Water Treatment Plant expansion being completed in 2013.

[Capital projects and purchases](#) budgeted for the Public Works Department are listed in the Capital Facilities Plan in this document. The department also has a [Capital Projects web page](#).

**Public Works Department Budget Summary – Revenues**

The difference between revenues shown below and the department's expenditures is made up from increases or decreases in this department's fund reserves.

**Street Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Property Taxes	6,940	0	0	0.0%
Retail Sales & Use Taxes	7,880,304	7,555,500	7,335,000	-2.9%
<b>Taxes Subtotal</b>	<b>7,887,244</b>	<b>7,555,500</b>	<b>7,335,000</b>	<b>-2.9%</b>
Non Business Licenses & Permits	42,086	42,000	54,000	28.6%
<b>Licenses &amp; Permits Subtotal</b>	<b>42,086</b>	<b>42,000</b>	<b>54,000</b>	<b>28.6%</b>
Direct Federal Grants	461	0	0	0.0%
Indirect Federal Grants	179,733	2,600,000	3,000,000	15.4%
State Grants	323,807	0	0	0.0%
State Entitlements, Impact Payments	1,648,654	1,600,000	1,600,000	0.0%
Interlocal Grants, Entitlements	4,855	0	18,500	0.0%
Intergovernmental Service Revenues	374,771	67,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>2,532,281</b>	<b>4,267,000</b>	<b>4,618,500</b>	<b>8.2%</b>
General Government Services	43,286	41,000	1,609,050	3824.5%
Utilities & Environment Services	67,916	85,000	0	-100.0%
Transportation Services	121,138	3,000	311,379	10279.3%
Economic Environment Services	915,229	755,000	782,500	3.6%
Internal Svc Fund Sales & Services	6,337,327	6,650,375	5,304,466	-20.2%
<b>Charges for Services Subtotal</b>	<b>7,484,896</b>	<b>7,534,375</b>	<b>8,007,395</b>	<b>6.3%</b>
Interest & Other Earnings	140,451	99,535	120,880	21.4%
Rents, Leases & Concessions	2,152	0	239,865	0.0%
Contributions & Donations (Private)	1,000	0	0	0.0%
<b>Miscellaneous Subtotal</b>	<b>187,847</b>	<b>168,535</b>	<b>455,745</b>	<b>170.4%</b>
Proceeds of Long Term Debt (Govt)	350,000	0	0	0.0%
<b>Other Subtotal</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>18,484,354</b>	<b>19,567,410</b>	<b>20,470,640</b>	<b>4.6%</b>

**Paths & Trails Reserve Fund**

For detail on the [Paths & Trails Reserve Fund](#), see the fund statement in the Fund Budgets section of the document.

**Federal Building Fund**

For detail on the [Federal Building Fund](#), see the fund statement in the Fund Budgets section of the document.

## Public Works Department Budget Summary – Revenues (continued)

### *Olympic Pipeline Incident Fund*

For detail on the [Olympic Pipeline Incident Fund](#), see the fund statement in the Fund Budgets section of the document.

### *1<sup>st</sup> and 2<sup>nd</sup> Quarter Real Estate Excise Tax (REET) Funds – In Aggregate*

REET Funds are shared by multiple departments. The Public Works Department share is shown here. The City [REET Fund Statement](#) is shown in the Fund Budgets section of the document.

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Indirect Federal Grants	480,584	385,000	0	-100.0%
State Grants	388,406	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>868,990</b>	<b>385,000</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>	<b>868,990</b>	<b>385,000</b>	<b>0</b>	<b>-100.0%</b>

### *Transportation Benefit District Fund*

For detail on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document.

### *Water Fund*

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Direct Federal Grants	26,732	0	0	0.0%
State Grants	0	0	0	0.0%
Intergovernmental Service Revenues	560,203	45,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>586,935</b>	<b>45,000</b>	<b>0</b>	<b>-100.0%</b>
General Government Services	0	0	520,150	0.0%
Utilities & Environment Services	19,342,069	19,801,253	21,518,580	8.7%
Economic Environment Services	0	0	45,000	0.0%
Internal Svc Fund Sales & Services	572,264	605,000	0	-100.0%
<b>Charges for Services Subtotal</b>	<b>19,914,333</b>	<b>20,406,253</b>	<b>22,083,730</b>	<b>8.2%</b>
Non Court Fines, Forfeitures, Penalties	48,461	46,300	46,300	0.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>48,461</b>	<b>46,300</b>	<b>46,300</b>	<b>0.0%</b>
Interest & Other Earnings	146,295	127,414	140,168	10.0%
Other Miscellaneous Revenue	49,438	400,000	11,000	-97.3%
<b>Miscellaneous Subtotal</b>	<b>280,875</b>	<b>686,914</b>	<b>425,668</b>	<b>-38.0%</b>
Interfund Loan Receipts	2,200,000	0	0	0.0%
Proceeds of Long Term Debt (Proprietary)	2,700,000	2,500,000	0	-100.0%
<b>Non Revenues Subtotal</b>	<b>4,900,000</b>	<b>2,500,000</b>	<b>0</b>	<b>-100.0%</b>
Transfers In	963,112	874,782	575,000	-34.3%
<b>Other Subtotal</b>	<b>963,112</b>	<b>874,782</b>	<b>575,000</b>	<b>-34.3%</b>
<b>TOTAL REVENUES</b>	<b>26,693,716</b>	<b>24,559,249</b>	<b>23,130,698</b>	<b>-5.8%</b>

**Public Works Department Budget Summary – Revenues (continued)****Wastewater Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Indirect Federal Grants</i>	2,778	3,000	2,500	-16.7%
<i>Intergovernmental Service Revenues</i>	316,722	0	0	0.0%
<b>Intergovernmental Subtotal</b>	<b>319,500</b>	<b>3,000</b>	<b>2,500</b>	<b>-16.7%</b>
<i>General Government Services</i>	12,000	12,000	823,440	6762.0%
<i>Utilities &amp; Environment Services</i>	17,316,484	17,447,074	18,456,387	5.8%
<i>Internal Svc Fund Sales &amp; Services</i>	1,090,139	880,000	0	-100.0%
<b>Charges for Services Subtotal</b>	<b>18,418,623</b>	<b>18,339,074</b>	<b>19,279,827</b>	<b>5.1%</b>
<i>Non Court Fines, Forfeitures, Penalties</i>	53,190	48,350	49,000	1.3%
<b>Fines &amp; Penalties Subtotal</b>	<b>53,190</b>	<b>48,350</b>	<b>49,000</b>	<b>1.3%</b>
<i>Interest &amp; Other Earnings</i>	641,873	302,507	159,188	-47.4%
<i>Rents, Leases &amp; Concessions</i>	74,953	61,500	175,500	185.4%
<i>Other Miscellaneous Revenue</i>	2,516	13,000,000	0	-100.0%
<b>Miscellaneous Subtotal</b>	<b>719,342</b>	<b>13,364,007</b>	<b>334,688</b>	<b>-97.5%</b>
<b>TOTAL REVENUES</b>	<b>19,510,655</b>	<b>31,754,431</b>	<b>19,666,015</b>	<b>-38.1%</b>

**Storm/Surface Water Utility Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Non Business Licenses &amp; Permits</i>	90,826	90,000	90,000	0.0%
<b>Licenses &amp; Permits Subtotal</b>	<b>90,826</b>	<b>90,000</b>	<b>90,000</b>	<b>0.0%</b>
<i>Direct Federal Grants</i>	3,723	0	0	0.0%
<i>Indirect Federal Grants</i>	0	0	500,000	0.0%
<i>State Grants</i>	477,968	1,788,800	349,875	-80.4%
<i>Intergovernmental Service Revenues</i>	74,874	100,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>556,565</b>	<b>1,888,800</b>	<b>849,875</b>	<b>-55.0%</b>
<i>General Government Services</i>	0	0	145,600	0.0%
<i>Utilities &amp; Environment Services</i>	4,935,755	5,285,000	6,409,270	21.3%
<i>Internal Svc Fund Sales &amp; Services</i>	407,327	413,000	0	-100.0%
<b>Charges for Services Subtotal</b>	<b>5,343,082</b>	<b>5,698,000</b>	<b>6,554,870</b>	<b>15.0%</b>
<i>Non Court Fines, Forfeitures, Penalties</i>	16,546	15,000	15,450	3.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>16,546</b>	<b>15,000</b>	<b>15,450</b>	<b>3.0%</b>
<i>Other Miscellaneous Revenue</i>	689	1,267,474	2,500,200	97.3%
<b>Miscellaneous Subtotal</b>	<b>61,651</b>	<b>1,305,333</b>	<b>2,699,340</b>	<b>106.8%</b>
<i>Proceeds of Long Term Debt (Proprietary)</i>	0	0	2,710,373	0.0%
<b>Non Revenues Subtotal</b>	<b>0</b>	<b>0</b>	<b>2,710,373</b>	<b>0.0%</b>
<i>Transfers In</i>	0	3,775	0	-100.0%
<b>Other Subtotal</b>	<b>0</b>	<b>3,775</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>	<b>6,068,670</b>	<b>9,000,908</b>	<b>12,919,908</b>	<b>43.5%</b>

## Public Works Department Budget Summary – Revenues (continued)

**Solid Waste Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Business &amp; Occupation Taxes</i>	1,244,127	1,285,000	1,295,300	0.8%
<b>Taxes Subtotal</b>	<b>1,244,127</b>	<b>1,285,000</b>	<b>1,295,300</b>	<b>0.8%</b>
<i>State Grants</i>	45,177	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	65,000	170,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>110,177</b>	<b>170,000</b>	<b>0</b>	<b>-100.0%</b>
<i>General Government Services</i>	0	0	40,560	0.0%
<i>Utilities &amp; Environment Services</i>	108,473	107,000	120,210	12.3%
<i>Internal Svc Fund Sales &amp; Services</i>	60,599	39,000	0	-100.0%
<b>Charges for Services Subtotal</b>	<b>169,072</b>	<b>146,000</b>	<b>160,770</b>	<b>10.1%</b>
<i>Interest &amp; Other Earnings</i>	89,609	81,794	82,765	1.2%
<i>OMR Contributions from Employer</i>	2,707	5,000	5,000	0.0%
<b>Miscellaneous Subtotal</b>	<b>92,316</b>	<b>86,794</b>	<b>87,765</b>	<b>1.1%</b>
<b>TOTAL REVENUES</b>	<b>1,615,692</b>	<b>1,687,794</b>	<b>1,543,835</b>	<b>-8.5%</b>

**Parking Services Fund**

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Interlocal Grants, Entitlements</i>	0	0	24,000	0.0%
<i>Intergovernmental Service Revenues</i>	23,500	24,000	0	-100.0%
<b>Intergovernmental Subtotal</b>	<b>23,500</b>	<b>24,000</b>	<b>24,000</b>	<b>0.0%</b>
<i>Civil Parking Infraction Penalties</i>	681,807	750,000	685,000	-8.7%
<i>Non Court Fines, Forfeitures, Penalties</i>	0	50	0	-100.0%
<b>Fines &amp; Penalties Subtotal</b>	<b>681,807</b>	<b>750,050</b>	<b>685,000</b>	<b>-8.7%</b>
<i>Rents, Leases &amp; Concessions</i>	1,457,542	1,509,515	1,427,515	-5.4%
<i>Contributions &amp; Donations (Private)</i>	26	0	0	0.0%
<i>OMR Contributions from Employer</i>	135	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	12,008	10,000	5,500	-45.0%
<b>Miscellaneous Subtotal</b>	<b>1,487,629</b>	<b>1,534,375</b>	<b>1,447,511</b>	<b>-5.7%</b>
<b>TOTAL REVENUES</b>	<b>2,192,936</b>	<b>2,308,425</b>	<b>2,156,511</b>	<b>-6.6%</b>

**Fleet Administration Fund:**

For detail on the [Fleet Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

**Purchasing and Materials Management Fund:**

For detail on the [Purchasing and Materials Management Fund](#), see the fund statement in the Fund Budgets section of the document.



**Public Works Department Budget Summary – Revenues (continued)****Facilities Administration Fund:**

For detail on the [Facilities Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

**Natural Resource Protection and Restoration Fund:**

For detail on the [Natural Resource Protection and Restoration Fund](#), see the fund statement in the Fund Budgets section of the document.

**Street Fund**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	5,043,948	4,917,517	4,887,470	-0.6%
OVERTIME & HAZARD DUTY	42,074	55,779	50,779	-9.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>5,086,022</b>	<b>4,973,296</b>	<b>4,938,249</b>	<b>-0.7%</b>
PERSONNEL BENEFITS	2,111,005	2,239,941	2,136,843	-4.6%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>2,111,005</b>	<b>2,239,941</b>	<b>2,136,843</b>	<b>-4.6%</b>
OFFICE & OPER. SUPPLIES	428,355	422,762	426,720	0.9%
FUEL CONSUMED	100,946	93,265	100,337	7.6%
SMALL TOOLS & MINOR EQUIP	104,721	43,830	40,820	-6.9%
WAREHOUSE SUPPLIES	85,979	148,382	93,055	-37.3%
<b>SUPPLIES Subtotal</b>	<b>720,001</b>	<b>708,239</b>	<b>660,932</b>	<b>-6.7%</b>
PROFESSIONAL SERVICES	1,101,753	1,473,400	430,767	-70.8%
COMMUNICATION	2,073	3,363	1,236	-63.2%
TRAVEL	36,942	30,935	46,292	49.6%
OPERATING RENTALS & LEASES	24,340	43,550	57,918	33.0%
UTILITY SERVICE	1,084,457	1,055,694	1,108,825	5.0%
REPAIRS & MAINTENANCE	1,045,618	1,046,758	1,277,912	22.1%
MISCELLANEOUS	62,279	177,176	193,912	9.4%
INTERFUND PROFESSIONAL SERVICES	2,633,915	2,297,605	2,161,853	-5.9%
INTERFUND COMMUNICATION	80,556	87,827	87,792	0.0%
INTERFUND OP RENTALS & LEASES	439,961	421,421	439,350	4.3%
INTERFUND INSURANCE	142,766	156,352	142,434	-8.9%
INTERFUND REPAIRS & MAINTENANCE	273,411	283,917	307,529	8.3%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>6,928,071</b>	<b>7,077,998</b>	<b>6,255,820</b>	<b>-11.6%</b>
INTERGOVERNMENTAL PROF SERV	56,521	161,000	111,000	-31.1%
INTERFUND SUBSIDIES	281,976	753,710	1,328,006	76.2%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>338,497</b>	<b>914,710</b>	<b>1,439,006</b>	<b>57.3%</b>
LAND	490,695	0	0	0.0%
OTHER IMPROVEMENTS	2,123,700	1,805,000	4,551,370	152.2%
MACHINERY AND EQUIPMENT	86,971	12,500	37,000	196.0%
CONSTRUCTION OF FIXED ASSETS	0	2,427,746	750,000	-69.1%
<b>CAPITAL OUTLAY Subtotal</b>	<b>2,701,366</b>	<b>4,245,246</b>	<b>5,338,370</b>	<b>25.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>17,884,962</b>	<b>20,159,430</b>	<b>20,769,220</b>	<b>3.0%</b>

**Public Works Department Budget Summary – Expenditures (continued)*****Paths & Trails Reserve Fund***

For detail on the [Paths & Trails Reserve Fund](#), see the fund statement in the Fund Budgets section of the document.

***Federal Building Fund***

For detail on the [Federal Building Fund](#), see the fund statement in the Fund Budgets section of the document.

***Olympic Pipeline Incident Fund***

For detail on the [Olympic Pipeline Incident Fund](#), see the fund statement in the Fund Budgets section of the document.

***1<sup>st</sup> and 2<sup>nd</sup> Quarter Real Estate Excise Tax (REET) Funds – In Aggregate***

REET Funds are shared by multiple departments. The Public Works Department share is shown here. The City [REET Fund Statement](#) is show in the Fund Budgets section of the document.

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
OFFICE & OPER. SUPPLIES	678	0	0	0.0%
INTERFUND WAREHOUSE SUPPLIES	441	0	0	0.0%
<b>SUPPLIES Subtotal</b>	<b>1,119</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
PROFESSIONAL SERVICES	225,246	481,250	0	-100.0%
TRAVEL	49	0	0	0.0%
REPAIRS & MAINTENANCE	916	0	0	0.0%
MISCELLANEOUS	600	0	0	0.0%
INTERFUND PROFESSIONAL SERVICES	87,989	0	0	0.0%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>314,800</b>	<b>481,250</b>	<b>0</b>	<b>-100.0%</b>
INTERGOVERNMENTAL PROF SERVS	519	0	0	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>519</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
LAND	421,130	0	0	0.0%
OTHER IMPROVEMENTS	1,206,570	0	0	0.0%
CONSTRUCTION OF FIXED ASSETS	529,089	1,000,000	500,000	-50.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>2,156,789</b>	<b>1,000,000</b>	<b>500,000</b>	<b>-50.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,473,227</b>	<b>1,481,250</b>	<b>500,000</b>	<b>-66.2%</b>

***Transportation Benefit District Fund***

For detail on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document.

**Public Works Department Budget Summary – Expenditures (continued)****Water Fund**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	2,151,872	2,417,745	2,595,988	7.4%
OVERTIME & HAZARD DUTY	40,809	39,000	49,000	25.6%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>2,192,681</b>	<b>2,456,745</b>	<b>2,644,988</b>	<b>7.7%</b>
PERSONNEL BENEFITS	948,413	1,121,836	1,173,915	4.6%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>948,413</b>	<b>1,121,836</b>	<b>1,173,915</b>	<b>4.6%</b>
OFFICE & OPER. SUPPLIES	555,192	754,165	726,548	-3.7%
FUEL CONSUMED	68,650	81,300	84,690	4.2%
SMALL TOOLS & MINOR EQUIP	51,019	42,200	39,258	-7.0%
WAREHOUSE SUPPLIES	855,381	1,323,017	2,395,652	81.1%
<b>SUPPLIES Subtotal</b>	<b>1,530,242</b>	<b>2,200,682</b>	<b>3,246,148</b>	<b>47.5%</b>
PROFESSIONAL SERVICES	922,604	494,800	493,770	-0.2%
COMMUNICATION	26,485	29,800	30,675	2.9%
TRAVEL	7,409	21,685	29,532	36.2%
TAXES & OPERATING ASSESSMENTS	4,191,144	4,195,517	4,597,313	9.6%
OPERATING RENTALS & LEASES	13,352	16,150	17,430	7.9%
UTILITY SERVICE	432,363	513,142	440,357	-14.2%
REPAIRS & MAINTENANCE	459,431	1,586,400	635,022	-60.0%
MISCELLANEOUS	92,211	167,610	124,966	-25.4%
INTERFUND PROFESSIONAL SERVICES	3,464,539	3,184,008	3,394,745	6.6%
INTERFUND COMMUNICATION	7,717	7,943	8,345	5.1%
INTERFUND OP RENTALS & LEASES	203,094	217,717	206,688	-5.1%
INTERFUND INSURANCE	102,961	100,473	94,565	-5.9%
INTERFUND REPAIRS & MAINTENANCE	189,167	208,271	214,840	3.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>10,112,477</b>	<b>10,743,516</b>	<b>10,288,248</b>	<b>-4.2%</b>
INTERGOVERNMENTAL PROF SERV	669,820	621,250	636,500	2.5%
INTERFUND SUBSIDIES	0	41,333	107,754	160.7%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>669,820</b>	<b>662,583</b>	<b>744,254</b>	<b>12.3%</b>
LAND	5,182,028	947,374	1,347,849	42.3%
OTHER IMPROVEMENTS	327,806	100,000	100,000	0.0%
MACHINERY AND EQUIPMENT	43,047	0	396,250	0.0%
CONSTRUCTION OF FIXED ASSETS	1,622,515	1,500,000	2,600,000	73.3%
<b>CAPITAL OUTLAY Subtotal</b>	<b>7,175,396</b>	<b>2,547,374</b>	<b>4,444,099</b>	<b>74.5%</b>
REVENUE BONDS	1,565,000	1,663,235	1,892,500	13.8%
OTHER NOTES	639,125	102,284	102,284	0.0%
PRINCIPAL	482,292	731,062	738,702	1.0%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>2,686,417</b>	<b>2,496,581</b>	<b>2,733,486</b>	<b>9.5%</b>
INTEREST ON INTERFUND DEBT	14,673	14,386	6,747	-53.1%
INTEREST/LONG-TERM EXT. DEBT	609,374	665,417	475,518	-28.5%
DEBT ISSUE COSTS	10,427	0	0	0.0%
DEBT REGISTRATION COSTS	902	0	0	0.0%
OTHER DEBT SERVICE COSTS	23,478	0	0	0.0%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>658,854</b>	<b>679,803</b>	<b>482,265</b>	<b>-29.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>25,974,300</b>	<b>22,909,120</b>	<b>25,757,403</b>	<b>12.4%</b>

## Public Works Department Budget Summary – Expenditures (continued)

## Wastewater Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	2,478,053	2,567,058	2,574,101	0.3%
OVERTIME & HAZARD DUTY	126,853	46,000	46,000	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>2,604,906</b>	<b>2,613,058</b>	<b>2,620,101</b>	<b>0.3%</b>
PERSONNEL BENEFITS	1,085,575	1,199,970	1,155,930	-3.7%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>1,085,575</b>	<b>1,199,970</b>	<b>1,155,930</b>	<b>-3.7%</b>
OFFICE & OPER. SUPPLIES	1,125,947	844,100	1,124,326	33.2%
FUEL CONSUMED	67,626	69,000	84,722	22.8%
SMALL TOOLS & MINOR EQUIP	127,139	106,800	95,318	-10.8%
INTERFUND WAREHOUSE SUPPLIES	64,320	104,991	96,780	-7.8%
<b>SUPPLIES Subtotal</b>	<b>1,385,032</b>	<b>1,124,891</b>	<b>1,401,146</b>	<b>24.6%</b>
PROFESSIONAL SERVICES	908,906	719,500	738,242	2.6%
COMMUNICATION	24,125	24,250	24,833	2.4%
TRAVEL	12,615	11,315	14,404	27.3%
TAXES & OPERATING ASSESSMENTS	369,652	386,139	2,537,979	557.3%
OPERATING RENTALS & LEASES	10,951	10,725	8,987	-16.2%
INSURANCE	223,456	0	0	0.0%
UTILITY SERVICE	1,213,248	1,272,850	1,261,706	-0.9%
REPAIRS & MAINTENANCE	691,423	1,323,415	1,584,710	19.7%
MISCELLANEOUS	143,860	176,605	195,711	10.8%
INTERFUND PROFESSIONAL SERVICES	3,032,116	2,932,085	2,611,608	-10.9%
INTERFUND COMMUNICATION	6,470	9,141	5,622	-38.5%
INTERFUND OP RENTALS & LEASES	200,254	196,753	226,863	15.3%
INTERFUND INSURANCE	85,909	86,353	66,614	-22.9%
INTERFUND REPAIRS & MAINTENANCE	111,002	103,369	113,958	10.2%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>7,033,987</b>	<b>7,252,500</b>	<b>9,391,237</b>	<b>29.5%</b>
INTERGOVERNMENTAL PROF SERVS	140,694	90,200	85,000	-5.8%
INTERFUND TAXES & OPER ASSESS	1,994,878	2,011,974	0	-100.0%
INTERFUND SUBSIDIES	0	2,541,383	105,664	-95.8%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>2,135,572</b>	<b>4,643,557</b>	<b>190,664</b>	<b>-95.9%</b>
OTHER IMPROVEMENTS	0	100,000	100,000	0.0%
MACHINERY AND EQUIPMENT	865,978	0	31,250	0.0%
CONSTRUCTION OF FIXED ASSETS	15,117,668	32,000,000	3,000,000	-90.6%
<b>CAPITAL OUTLAY Subtotal</b>	<b>15,983,646</b>	<b>32,100,000</b>	<b>3,131,250</b>	<b>-90.2%</b>
REVENUE BONDS	610,000	305,600	305,000	-0.2%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>610,000</b>	<b>305,600</b>	<b>305,000</b>	<b>-0.2%</b>
INTEREST/LONG-TERM EXT. DEBT	1,920,685	1,854,860	2,660,678	43.4%
DEBT ISSUE COSTS	1,500	0	153,083	0.0%
DEBT REGISTRATION COSTS	553	0	0	0.0%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>1,922,738</b>	<b>1,854,860</b>	<b>2,813,761</b>	<b>51.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>32,761,456</b>	<b>51,094,436</b>	<b>21,009,089</b>	<b>-58.9%</b>

**Public Works Department Budget Summary – Expenditures (continued)****Storm/Surface Water Fund**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	931,255	1,170,859	1,322,147	12.9%
OVERTIME & HAZARD DUTY	5,441	20,000	30,000	50.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>936,696</b>	<b>1,190,859</b>	<b>1,352,147</b>	<b>13.5%</b>
PERSONNEL BENEFITS	419,866	534,449	588,610	10.1%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>419,866</b>	<b>534,449</b>	<b>588,610</b>	<b>10.1%</b>
OFFICE & OPER. SUPPLIES	109,569	83,400	93,400	12.0%
FUEL CONSUMED	63,381	57,500	58,515	1.8%
SMALL TOOLS & MINOR EQUIP	21,240	16,250	51,588	217.5%
WAREHOUSE SUPPLIES	51,697	74,161	74,320	0.2%
<b>SUPPLIES Subtotal</b>	<b>245,887</b>	<b>231,311</b>	<b>277,823</b>	<b>20.1%</b>
PROFESSIONAL SERVICES	691,121	517,500	311,370	-39.8%
COMMUNICATION	22,246	29,100	29,973	3.0%
TRAVEL	3,694	5,000	12,311	146.2%
TAXES & OPERATING ASSESSMENTS	77,117	94,968	837,900	782.3%
OPERATING RENTALS & LEASES	3,358	5,000	5,150	3.0%
UTILITY SERVICE	15,354	15,850	16,326	3.0%
REPAIRS & MAINTENANCE	113,912	264,224	141,154	-46.6%
MISCELLANEOUS	42,789	42,240	49,306	16.7%
INTERFUND PROFESSIONAL SERVICES	1,511,627	1,753,016	1,765,102	0.7%
INTERFUND COMMUNICATION	186	100	103	3.0%
INTERFUND OP RENTALS & LEASES	184,691	212,944	187,846	-11.8%
INTERFUND INSURANCE	25,185	26,395	22,165	-16.0%
INTERFUND REPAIRS & MAINTENANCE	146,045	146,152	183,754	25.7%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>2,837,325</b>	<b>3,112,489</b>	<b>3,562,460</b>	<b>14.5%</b>
INTERFUND TAXES & OPER ASSESS	574,560	606,740	0	-100.0%
INTERFUND SUBSIDIES	0	19,203	41,105	114.1%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>574,560</b>	<b>625,943</b>	<b>41,105</b>	<b>-93.4%</b>
LAND	578,020	0	0	0.0%
OTHER IMPROVEMENTS	0	247,400	0	-100.0%
MACHINERY AND EQUIPMENT	39,360	0	0	0.0%
CONSTRUCTION OF FIXED ASSETS	380,000	2,737,969	7,760,358	183.4%
<b>CAPITAL OUTLAY Subtotal</b>	<b>997,380</b>	<b>2,985,369</b>	<b>7,760,358</b>	<b>159.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>6,011,714</b>	<b>8,680,420</b>	<b>13,582,503</b>	<b>56.5%</b>

## Public Works Department Budget Summary – Expenditures (continued)

## Solid Waste Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	128,664	140,470	147,335	4.9%
OVERTIME & HAZARD DUTY	486	0	0	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>129,150</b>	<b>140,470</b>	<b>147,335</b>	<b>4.9%</b>
PERSONNEL BENEFITS	50,735	62,759	61,561	-1.9%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>50,735</b>	<b>62,759</b>	<b>61,561</b>	<b>-1.9%</b>
OFFICE & OPER. SUPPLIES	21,554	30,400	130,712	330.0%
FUEL CONSUMED	3,489	3,840	3,955	3.0%
SMALL TOOLS & MINOR EQUIP	142	2,900	2,927	0.9%
WAREHOUSE SUPPLIES	720	8,350	8,550	2.4%
<b>SUPPLIES Subtotal</b>	<b>25,905</b>	<b>45,490</b>	<b>146,144</b>	<b>221.3%</b>
PROFESSIONAL SERVICES	75,972	300	309	3.0%
TRAVEL	0	200	206	3.0%
TAXES & OPERATING ASSESSMENTS	1,951	1,140	1,140	0.0%
OPERATING RENTALS & LEASES	0	11,000	6,330	-42.5%
UTILITY SERVICE	211,481	312,000	212,000	-32.1%
REPAIRS & MAINTENANCE	23,914	555,000	50,000	-91.0%
MISCELLANEOUS	1,000	1,000	1,030	3.0%
INTERFUND PROFESSIONAL SERVICES	192,183	256,221	245,706	-4.1%
INTERFUND OP RENTALS & LEASES	1,825	5,215	14,731	182.5%
INTERFUND INSURANCE	1,467	1,548	1,912	23.5%
INTERFUND REPAIRS & MAINTENANCE	3,180	3,706	3,804	2.6%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>512,973</b>	<b>1,147,330</b>	<b>537,168</b>	<b>-53.2%</b>
INTERGOVERNMENTAL PROF SERV	31,598	46	46	0.0%
INTERFUND SUBSIDIES	0	0	400,000	0.0%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>31,598</b>	<b>46</b>	<b>400,046</b>	<b>869565.2%</b>
G. O. BONDS	350,000	365,000	385,000	5.5%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>350,000</b>	<b>365,000</b>	<b>385,000</b>	<b>5.5%</b>
INTEREST/LONG-TERM EXT. DEBT	348,406	331,980	313,073	-5.7%
DEBT REGISTRATION COSTS	601	0	0	0.0%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>349,007</b>	<b>331,980</b>	<b>313,073</b>	<b>-5.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,449,368</b>	<b>2,093,075</b>	<b>1,990,327</b>	<b>-4.9%</b>

**Public Works Department Budget Summary – Expenditures (continued)****Parking Services Fund**

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	254,178	283,005	257,259	-9.1%
OVERTIME & HAZARD DUTY	92	0	0	0.0%
<b>SALARIES &amp; WAGES Subtotal</b>	<b>254,270</b>	<b>283,005</b>	<b>257,259</b>	<b>-9.1%</b>
PERSONNEL BENEFITS	126,907	144,965	136,467	-5.9%
<b>PERSONNEL BENEFITS Subtotal</b>	<b>126,907</b>	<b>144,965</b>	<b>136,467</b>	<b>-5.9%</b>
OFFICE & OPER. SUPPLIES	81,949	109,200	86,813	-20.5%
FUEL CONSUMED	2,249	2,000	2,060	3.0%
SMALL TOOLS & MINOR EQUIP	67,259	64,850	190,081	193.1%
INTERFUND WAREHOUSE SUPPLIES	166	0	0	0.0%
<b>SUPPLIES Subtotal</b>	<b>151,623</b>	<b>176,050</b>	<b>278,954</b>	<b>58.5%</b>
PROFESSIONAL SERVICES	125,123	66,250	71,950	8.6%
COMMUNICATION	88	575	592	3.0%
TRAVEL	138	1,000	1,030	3.0%
TAXES & OPERATING ASSESSMENTS	1,222	1,788	3,838	114.7%
UTILITY SERVICE	53,898	57,750	60,233	4.3%
REPAIRS & MAINTENANCE	65,011	343,629	387,421	12.7%
MISCELLANEOUS	13,289	12,564	14,467	15.1%
INTERFUND PROFESSIONAL SERVICES	248,340	202,632	244,630	20.7%
INTERFUND COMMUNICATION	4,642	5,470	8,856	61.9%
INTERFUND OP RENTALS & LEASES	127,600	135,717	167,095	23.1%
INTERFUND INSURANCE	11,766	11,563	11,013	-4.8%
INTERFUND REPAIRS & MAINTENANCE	28,563	27,202	28,032	3.1%
<b>OTHER SERVICES &amp; CHARGES Subtotal</b>	<b>679,680</b>	<b>866,140</b>	<b>999,157</b>	<b>15.4%</b>
INTERGOVERNMENTAL PROF SERV	6,500	6,000	6,000	0.0%
INTERFUND SUBSIDIES	718,842	787,532	816,032	3.6%
<b>INTERGOVERNMENTAL SERVICES Subtotal</b>	<b>725,342</b>	<b>793,532</b>	<b>822,032</b>	<b>3.6%</b>
BUILDINGS AND STRUCTURES	0	0	425,000	0.0%
<b>CAPITAL OUTLAY Subtotal</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>0.0%</b>
G. O. BONDS	130,000	0	0	0.0%
<b>DEBT SERVICE PRINCIPAL Subtotal</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
INTEREST/LONG-TERM EXT. DEBT	3,580	0	0	0.0%
<b>DEBT SERVICE INTEREST Subtotal</b>	<b>3,580</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,071,402</b>	<b>2,263,692</b>	<b>2,918,869</b>	<b>28.9%</b>

**Fleet Administration Fund:**

For detail on the [Fleet Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

**Public Works Department Budget Summary – Expenditures (continued)**

***Purchasing and Materials Management Fund:***

For detail on the [Purchasing and Materials Management Fund](#), see the fund statement in the Fund Budgets section of the document.

***Facilities Administration Fund:***

For detail on the [Facilities Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

***Natural Resource Protection and Restoration Fund:***

For detail on the [Natural Resource Protection and Restoration Fund](#), see the fund statement in the Fund Budgets section of the document.



## ***Public Works Department***

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### **Public Works Department Program Groups**

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

The PW Revenues and Reserves group accounts for revenues and fund reserves specific to the department shared between programs within the department. It is not used for expenditures.

<b>Revenues by Group</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>2013 Budget</b>	<b>Change 2012 to 2013</b>
<i>PW Revenues and Reserves</i>	10,104,774	9,620,087	9,490,522	-1.3%
<i>Public Works Administration</i>	651,744	1,880,989	2,137,881	13.7%
<i>PW Maint Adm OBSOLETE&gt;2012</i>	614,784	-	-	--
<i>PW Treatment Plants Operations</i>	1,697,620	1,421,000	1,486,740	4.6%
<i>PW Water/Wastewater Utility Ops</i>	33,210,481	32,547,057	35,410,157	8.8%
<i>Public Works Maintenance Ops</i>	7,354,496	7,172,457	8,175,595	14.0%
<i>Public Works Financial Mgmt</i>	1,512,312	874,782	575,000	-34.3%
<i>PW Supervision and Technology</i>	1,630,509	1,975,890	735,735	-62.8%
<i>PW Solid Waste Remediation</i>	824,798	515,000	525,300	2.0%
<i>Purchasing and Material Mgmt Ops</i>	2,147,061	2,436,390	3,030,604	24.4%
<i>Public Works Fleet Operations</i>	3,987,415	4,029,903	4,258,951	5.7%
<i>Public Works Facilities Ops</i>	2,445,019	2,552,008	2,848,436	11.6%
<i>Facilities Capital Maintenance</i>	190,000	695,444	300,710	-56.8%
<i>QECB Bond</i>	374,669	359,863	351,863	-2.2%
<i>Natural Resources</i>	325,206	331,887	236,890	-28.6%
<i>PW Transportation Management</i>	2,420,988	2,622,034	3,076,984	17.4%
<i>Public Works Engineering Svcs</i>	2,189,469	2,232,000	3,854,850	72.7%
<i>PW Capital Improvements</i>	1,460,946	18,785,638	6,137,320	-67.3%
<i>Public Works Construction</i>	7,308,043	8,035,000	8,372,500	4.2%
<i>PW Acq/Fac OBSOLETE &gt;2012</i>	144,764	-	-	--
<i>PW Watershed Acquisition/Mgmt</i>	8,620,593	5,508,633	4,990,110	-9.4%
<i>Commercial Leasing</i>	225,180	181,557	180,815	-0.4%
<b>Subtotal of Revenues by Group</b>	<b>89,440,871</b>	<b>103,777,619</b>	<b>96,176,963</b>	<b>-7.3%</b>

The Public Works department's overhead costs, such as administration, safety, and engineering are paid from the Street Fund. The department then has an internal cost recovery program, charging groups within the department and other departments for overhead and costs incurred. Other departments are also charged to recover the cost of Fleet, Facilities, Purchasing, and Engineering services.

Interfund charges (shown on the preceding page) reflect the department's expenditures for this internal program along with other citywide cost recovery programs.

Revenues shown above include revenues from both Public Works internal and citywide cost recovery programs.

**Public Works Department Program Groups (continued)**

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

<b>Expenditures by Group</b>	<b>2012 Actual</b>	<b>2013 Adopted</b>	<b>2014 Budget</b>	<b>Change 2013 to 2014</b>
<i>Public Works Administration</i>	729,527	2,088,892	2,445,467	17.1%
<i>PW Maint Adm OBSOLETE&gt;2012</i>	547,915	-	-	0.0%
<i>PW Treatment Plants Operations</i>	11,942,963	11,886,774	12,780,956	7.5%
<i>PW Water/Wastewater Utility Ops</i>	15,601,772	17,006,975	18,598,412	9.4%
<i>Public Works Maintenance Ops</i>	9,231,351	8,452,604	8,920,140	5.5%
<i>Public Works Financial Mgmt</i>	5,354,108	6,558,658	5,660,518	-13.7%
<i>PW Supervision and Technology</i>	2,026,335	1,582,357	1,291,487	-18.4%
<i>PW Solid Waste Remediation</i>	749,599	500,000	541,608	8.3%
<i>Purchasing and Material Mgmt Ops</i>	3,173,363	2,775,997	3,175,995	14.4%
<i>Public Works Fleet Operations</i>	5,320,847	3,506,395	3,433,534	-2.1%
<i>Public Works Facilities Ops</i>	2,521,297	2,651,446	2,893,182	9.1%
<i>Facilities Capital Maintenance</i>	345,306	470,000	365,000	-22.3%
<i>QECB Bond</i>	2,637,412	351,864	351,864	0.0%
<i>Natural Resources</i>	1,040,075	3,238,898	3,219,749	-0.6%
<i>PW Transportation Management</i>	4,688,968	4,972,118	6,440,098	29.5%
<i>Public Works Engineering Svcs</i>	4,336,309	5,546,989	5,687,649	2.5%
<i>PW Capital Improvements</i>	20,012,111	36,485,369	12,760,358	-65.0%
<i>Public Works Construction</i>	8,239,587	10,424,846	8,440,000	-19.0%
<i>PW Acquisition and Facilities Mgmt</i>	209,658	-	-	0.0%
<i>PW Watershed Acquisition/Mgmt</i>	7,835,667	5,118,815	5,217,994	1.9%
<i>Commercial Leasing</i>	221,684	345,987	2,093,311	505.0%
<b>TOTAL EXPENDITURES</b>	<b>106,765,854</b>	<b>123,964,984</b>	<b>104,317,322</b>	<b>-15.8%</b>

**Group Descriptions**

Public Works Administration accounts for the department head and administrative office operations. Public Works Maintenance Administration accounted for administration of the operations division, including the safety program. This group was consolidated with the Public Works Administration group after 2012.

Public Works Treatment Plants Operations accounts for operation of both the water and wastewater treatment plants. This group is funded by both Water and Wastewater funds.

The Public Works Water / Wastewater Utility Operations group maintains the water distribution and sewer collection systems. This group is funded by both Water and Wastewater funds.

**Public Works Department Program Groups (continued)**

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, solid waste code enforcement, operation of the Clean Green facility, storm and surface water program planning and maintenance and operation of the storm and surface water facilities. This group is funded by the Street, Storm/Surface Water Utility, and Solid Waste Funds.

The Public Works Financial Management group accounts for debt service costs for the department. Financial management staff was moved to the Public Works Administration group beginning in 2013.

The Public Works Supervision and Technology group includes GIS services, department data management and computer systems analysis, and water meter reading. The department's computer replacement program moved to the ITS Department beginning in 2014, with the start of a citywide computer replacement program. Some GIS services, not specifically related to Public Works, were also moved to the ITS Department to be included in a citywide cost recovery program.

The Solid Waste Remediation group accounts for projects that qualify for use of Solid Waste Funds due to remediation needs, such as landfill cleanup projects.

The Purchasing and Materials Management group maintains supply inventories primarily for Public Works Department with some use by other department programs such as Parks Maintenance Operations. This group also manages the process for public bidding and contracts. This group is funded by the Purchasing and Materials Management Fund, an internal service fund.

The Fleet group manages fleet acquisition and maintenance. The group is funded by the Fleet Administration Fund, an internal service fund.

The Facilities group manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall. The group is funded by the Facilities Administration Fund, an internal service fund.

The Facilities Capital Maintenance group was created to replace the former Capital Maintenance Fund that no longer qualifies as a Special Revenue Fund due to changes in accounting rules. Citywide maintenance and improvement projects will be tracked in this group.

The QEC Bond group was formed in 2011 to account for citywide upgrades to heating and ventilation systems that are being paid for by Qualified Energy Conservation Bonds.

**Public Works Department Program Groups (continued)**

The Environmental Resources Operations group provides water monitoring, environmental policy and education, and environmental restoration construction projects. The group works toward completion of the Lake Whatcom Management Work Plan. Funding for this group comes from multiple sources which include the Natural Resource Protection and Restoration Fund, the Olympic Pipeline Incident Fund, the Solid Waste Fund, and the Water, Wastewater, and Storm and Surface Water Utility Funds.

The Public Works Transportation Management group manages the parkade and on-street parking in the City. This group is also responsible for maintaining traffic signals and signage and managing communication and fiber optic systems. The group is funded by the Street and Parking Services funds.

Public Works Engineering Services provides project engineering for the department and as a service to other city departments. This group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. The City's commute trip reduction program is also in this group. This group is funded by the Street Fund, and a portion of the costs are recovered through charges to other departments or through the department's internal cost recovery program.

The Public Works Capital Improvements group accounts for the cost of the capital construction projects other than Streets. Funding currently comes from the Water, Wastewater, and Storm/Surface Water Utility Funds

The Public Works Construction group accounts for the cost of all capital construction for Streets and related work such as sidewalks, storm drainage, street lighting and traffic control. Funding is primarily from the Street Fund.

The Public Works Acquisition and Facilities Management group handles land acquisitions other than watershed properties for the department. This group was consolidated into the Engineering group beginning in 2013.

The Public Works Watershed Acquisition / Management group handles watershed property acquisitions and is funded by the Water Fund.

The Commercial Leasing group manages maintenance and leasing of commercial properties owned by the City. These include the old Federal Building and space in the parkade building. The group is funded by the Parking Services. Federal Building and Facilities funds.

**Public Works Department 2014 Work Plan**

1. Complete Bicycle Master Plan.
2. Update Capital Facilities Element of the City's Comprehensive Plan.
3. Rehabilitate load restricted bridges including Bay/Chestnut and James Street bridges.
4. Complete Phase 1 Remodel of the Federal Building to relocate Public Works Engineering and Admin.
5. Design Pre-Treatment system at Whatcom Falls Water Treatment Plant.
6. Continue with residential water metering program, scheduled for 2017 completion.
7. Construct Lake Whatcom phosphorus reduction capital projects on Northshore, Academy, Huntington, and Shepardson.
8. Produce final design of Squalicum Creek Re-route Phases 1 and 2.
9. Construct Padden Creek Estuary restoration project.
10. Deliver year-two of Aquatic Invasive Species boat inspection program, to include hand carry boats.

**Public Works Department 2013 Accomplishments**

***Natural Resources***

1. Joint City and County watercraft inspection program at Lakes Whatcom and Samish to prevent the spread of aquatic invasive species; more than 5,000 interactions with the public through education, permit sales, inspection, and decontamination services.
2. 48 projects completed, 3,289,612 gallons of water managed, 288,452 square feet of watershed habitat improved through the Homeowner's Incentive Program; 6 fewer pounds of phosphorous enter Lake Whatcom each year.
3. \$3.9 million for the restoration of Squalicum Creek; \$610,000 for marine near shore projects.
4. Final technical work for the City's first Habitat Master Plan; Whatcom area Near shore Assessment and Restoration Prioritization.

***Engineering***

1. Completed Wharf Street Roundabout.
2. Completed West Bakerview Overpass Improvement Project.
3. Continued construction on Post Point Wastewater Treatment Plant (WWTP) Improvements. Project is on time and budget and at 90% complete.

## Public Works Department 2013 Accomplishments (continued)

### Operations

1. Completed installation and conversion to metered billing for 3,894 individual customer accounts.
2. Increased operational efficiencies by converting Public works billing process to centralized accounts payable process and consolidating city mail functions with warehouse operations.

## Public Works Department Performance/Activity Measures

Treatment Plants Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
<b>WATER FILTRATION PLANT</b>										
Millions of Gallons of Water Treated per Day	10.39	9.79	10.47	10.78	9.70	9.37	8.92	8.82	8.54	8.18
Clarity of the drinking water measured by actual NTU	0.03	0.03	0.03	0.30	0.04	0.04	0.04	0.04	0.03	0.04
<b>WASTEWATER - POST POINT POLLUTION CONTROL PLANT</b>										
Plant Flow - Millions of Gallons per Day	12.53	11.80	12.48	12.00	11.64	12.80	12.17	12.20	12.70	11.72
Sludge Incineration - Tons	4,003	4,141	4,187	4,291	4,324	4,481	3,864	4,327	4,178	3,718

Maintenance Operations Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
<b>STORM AND SURFACE WATER MAINTENANCE</b>										
# of outfall retrofits completed in Lk Whatcom Watershed		4	2	4	4	0	3	3	6	0
# of stormwater inspections conducted in the Lake Whatcom watershed			3,060	3,160	4,567	2,737	3,468	5,699	4,309	4,122

Engineering, Capital and Construction Groups	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Miles of Street Resurfaced	6.60	4.90	0.53	6.74	1.77	2.44	5.91	5.05	4.65	5.73
Feet of Water Main Replaced	21,089	3,679	-	740	10,224	4,628	1,685	18,188	6,264	4,148
Feet of Wastewater Main Replaced	12,351	8,181	38.5	12,148	1,373	22,787	23,598	27,964	5,586	27,192

Watershed Acquisition Mgmt Group	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Current Yr Acquisitions - Acres	196	-	144	50	107	28	77	-	369	29
Cumulative Acres Acquired	983	984	1,128	1,178	1,285	1,313	1,390	1,390	1,759	1,788
Cost of Acquisitions by Year (millions)	\$1.378	\$0.546	\$3.954	\$0.810	\$2.370	\$1.945	\$1.566	\$0.770	\$5.182	\$0.214

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## **2014 CAPITAL BUDGET AND 2014 - 2019 CAPITAL FACILITIES PLAN**

### **Capital Outlay**

The Finance Department establishes capitalization thresholds used to prepare capital budgets based on General Accepted Accounting Practices and state law. Most expenditures of less than \$50,000 per single item are budgeted as operating expenditures rather than capital expenditures. At the completion of a capital project, all related labor, materials and services costs are added to capital outlay for the project to arrive at the total project cost and value of the asset.

### **Purpose**

The Capital Facilities Plan (CFP) is a strategic financing plan matching the costs of future capital improvements and purchases to anticipated revenues. The CFP establishes priorities by estimating costs, identifying funding sources and proposing an implementation schedule for all facility or infrastructure-related capital projects and acquisitions.

The CFP is a six-year rolling plan that is revised annually to reflect varying conditions. The CFP includes 2014 capital expenditures for City Council adoption and an estimate of future capital needs for 2015 – 2019 to guide future capital decisions. The adoption of the CFP contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered part of the Capital Facilities element of the Comprehensive Plan. The CFP also incorporates the Bellingham School District's Capital Facilities Plan by reference.

Only the expenditures and appropriations for 2014 are authorized by Council. The projects identified for the remaining five years may be altered due to cost or varying conditions.

### **Existing City Assets**

Substantial investment by the public and the City over the years has resulted in a very large asset base for Bellingham's residents. The City's current physical plant consists of:

- Public buildings, including some leased space and commercial rental space.
- Drainage and storm water control property and detention facilities.
- Park and recreation property, equipment and facilities including playgrounds, spray pools, athletic fields/courts, trails, beaches, street trees, sports stadiums, an aquatic facility, a cemetery and a golf course.
- Public library facilities and equipment.
- Police facilities and vehicles.
- Fire suppression and emergency medical service facilities, vehicles and equipment.
- Streets, sidewalks, street lights and signals.
- Water mains, customer services, a filtration plant, pump stations and storage reservoirs.
- Sanitary sewer mains, a treatment plant and pump stations.
- Vehicles and equipment.



## ***Capital Budget***

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Renewal and replacements for the street, water and sewer systems are included in the capital budget due to the large cost and nature of work done, which extends the life of the systems. These programs include the resurfacing of existing streets and the replacement of aging water and sewer lines.

### **Capital Facilities Plan Process**

The CFP is updated annually by soliciting capital funding requests from departments, which are then reviewed by City administration. In 2010, a limited term [Capital Facilities Task Force](#) examined capital spending priorities and funding mechanisms.

Policy and planning documents adopted by City Council and the priorities established in the City's Financial Management Guidelines are considered when identifying capital projects to include in the budget and CFP. A list of some of the planning processes and documents considered when developing the CFP follows. Many of the multi-year plans also include annual updates or work plans.

#### **Planning Horizon 20 - 50 Years**

[City of Bellingham Legacies](#)

[Waterfront Planning](#)

#### **Planning Horizon 20 Years**

[City of Bellingham Strategic Commitments](#)

[City of Bellingham Comprehensive Plan](#)

[Storm water Management Plan](#)

[Downtown \(City Center Master\) Plan](#)

Comprehensive Water Plan

[Comprehensive Sewer Plan](#)

Whatcom County Coordinated Sewer/Water Service Area Plan

#### **Planning Horizon 5 Years**

[Bellingham Park, Recreation and Open Space Master Plan](#)

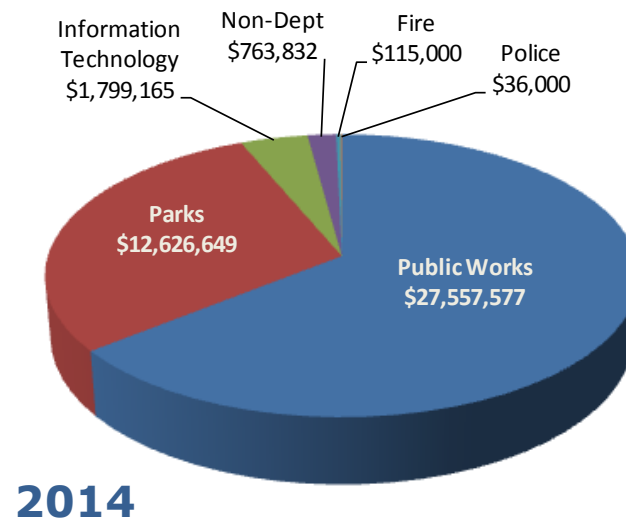
[City of Bellingham Transportation Improvement Plan](#)

[Community Development Consolidated Plan](#)

[Lake Whatcom Management Program](#)

**SUMMARY BY DEPARTMENT FOR ACTIVE PROJECTS/PURCHASES**

-----Estimates Subject to Revision and Council Approval-----							
Department	2014 Request	2015	2016	2017	2018	2019	Total 2014-2019
<b>Funded Amounts:</b>							
Fire Department	115,000	115,000	1,015,000	115,000	115,000	115,000	1,590,000
Information Technology Services Department	1,799,165	1,334,829	1,090,035	858,206	395,636	415,000	5,892,871
Non Departmental	763,832	663,189	683,045	705,692	724,006	725,488	4,265,252
Park Department	12,626,649	5,126,942	7,068,450	2,689,974	1,560,513	419,068	29,491,596
Police Department	36,000	101,000	166,000	61,000	36,000	36,000	436,000
Public Works Department	27,557,577	30,065,985	37,738,800	34,260,600	20,196,200	31,070,800	180,889,962
<b>Subtotal - Funded</b>	<b>42,898,223</b>	<b>37,406,945</b>	<b>47,761,330</b>	<b>38,690,472</b>	<b>23,027,355</b>	<b>32,781,356</b>	<b>222,565,681</b>
<b>Unfunded Amounts (for active projects):</b>							
Park Department	-	4,057,500	11,000,000	1,500,000	-	5,600,000	22,157,500
Public Works Department	-	-	-	-	-	2,200,000	2,200,000
<b>Subtotal - Unfunded</b>	<b>-</b>	<b>4,057,500</b>	<b>11,000,000</b>	<b>1,500,000</b>	<b>-</b>	<b>7,800,000</b>	<b>24,357,500</b>
<b>Grand Total Estimated Project Costs</b>	<b>42,898,223</b>	<b>41,464,445</b>	<b>58,761,330</b>	<b>40,190,472</b>	<b>23,027,355</b>	<b>40,581,356</b>	<b>246,923,181</b>



## Capital Budget

### SUMMARY BY FUNDING SOURCE FOR ACTIVE PROJECTS/PURCHASES

-----Estimates Subject to Revision and Council Approval-----							
Source of Funds	2014 Request	2015	2016	2017	2018	2019	Total 2014-2019
<b>Funded Amounts:</b>							
Greenways III Fund	8,685,000	3,900,000	5,435,000	700,000	680,000	-	19,400,000
Storm/Surface Water Utility Fund	7,760,358	3,696,985	1,800,000	1,800,000	1,800,000	1,800,000	18,657,343
Street Fund	5,338,370	4,855,000	5,792,000	2,795,000	3,015,000	2,940,000	24,735,370
Transportation Benefit District Fund	4,980,000	4,610,000	4,710,000	4,810,000	4,910,000	3,560,000	27,580,000
Water Fund	4,444,099	6,600,000	14,586,800	10,031,600	5,351,200	15,770,800	56,784,499
Wastewater Fund	3,131,250	6,600,000	7,600,000	12,100,000	4,100,000	6,000,000	39,531,250
Parks Impact Fund	2,588,200	750,000	950,000	1,500,000	700,000	250,000	6,738,200
Technology Replacement & Reserve Fund	1,649,165	1,204,829	1,055,035	823,206	360,636	380,000	5,472,871
Fleet Administration Fund	1,388,500	2,184,000	1,730,000	1,704,000	-	-	7,006,500
1st 1/4% Real Estate Excise Tax Fund	1,154,638	1,328,347	1,660,077	1,316,829	1,157,604	1,152,402	7,769,897
2nd 1/4% Real Estate Excise Tax Fund	790,194	788,842	682,968	854,863	722,402	723,086	4,562,355
Parking Services Fund	425,000	500,000	500,000	-	-	-	1,425,000
Olympic-Whatcom Falls Park Addl Fund	200,000	-	-	-	-	-	200,000
Telecommunication and Technology Fund	125,000	90,000	-	-	-	-	215,000
Medic One Fund	115,000	115,000	115,000	115,000	115,000	115,000	690,000
Police Federal Equitable Share Fund	36,000	36,000	36,000	36,000	36,000	36,000	216,000
Restricted Equipment - PEG Fund	25,000	40,000	35,000	35,000	35,000	35,000	205,000
Environmental Remediation Fund	22,449	22,942	23,450	23,974	24,513	19,068	136,396
Facilities Administration Fund	20,000	20,000	20,000	20,000	20,000	-	100,000
Purchasing/Materials Mngmt Fund	20,000	-	-	-	-	-	20,000
General Fund	-	65,000	1,030,000	25,000	-	-	1,120,000
<b>Subtotal - Funded Amounts</b>	<b>42,898,223</b>	<b>37,406,945</b>	<b>47,761,330</b>	<b>38,690,472</b>	<b>23,027,355</b>	<b>32,781,356</b>	<b>222,565,681</b>
<b>Unfunded Amounts:</b>							
Unfunded Portion of Active Projects	-	4,057,500	11,000,000	1,500,000	-	7,800,000	24,357,500
<b>Grand Total</b>	<b>42,898,223</b>	<b>41,464,445</b>	<b>58,761,330</b>	<b>40,190,472</b>	<b>23,027,355</b>	<b>40,581,356</b>	<b>246,923,181</b>

Anticipated Bond Issues to Fund Various Projects	2014 Request	2015	2016	2017	2018	2019	Total 2014-2019
Water Fund	-	-	-	11,500,000	-	-	11,500,000
<b>Total Anticipated Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,500,000</b>	<b>-</b>	<b>-</b>	<b>11,500,000</b>

## Capital Projects by Department

### FIRE DEPARTMENT

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>General Fund - Equipment</b>								
Fire Engine Replacement	--	-	-	900,000	-	-	-	900,000
<b>Medic One Fund - Equipment</b>								
Annual Medic Unit	--	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Miscellaneous Equipment	--	15,000	15,000	15,000	15,000	15,000	15,000	90,000
<b>Capital Plan Total Estimated Expenditures</b>	-	115,000	115,000	1,015,000	115,000	115,000	115,000	1,590,000
<b>Less Unfunded Expenditures</b>	-	-	-	-	-	-	-	-
<b>Less Anticipated Revenue</b>	-	-	-	-	-	-	-	-
<b>Net Outlay Capital Projects/Purchases</b>	-	115,000	115,000	1,015,000	115,000	115,000	115,000	1,590,000

### POLICE DEPARTMENT

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>General Fund</b>								
Bomb Robot Upgrade	--	-	-	80,000	-	-	-	80,000
IRecord for Police Interview Rooms	--	-	40,000	-	-	-	-	40,000
Hostage Negotiator Phone System	--	-	-	25,000	-	-	-	25,000
Police Radios	--	-	25,000	25,000	25,000	-	-	75,000
<b>Police Federal Equitable Share Fund</b>								
Annual Undercover Vehicles	--	36,000	36,000	36,000	36,000	36,000	36,000	216,000
<b>Capital Plan Total Estimated Expenditures</b>	-	36,000	101,000	166,000	61,000	36,000	36,000	436,000
<b>Less Unfunded Expenditures</b>	-	-	-	-	-	-	-	-
<b>Less Anticipated Revenue</b>	-	-	-	-	-	-	-	-
<b>Net Outlay Capital Projects/Purchases</b>	-	36,000	101,000	166,000	61,000	36,000	36,000	436,000

## Capital Budget

PARK DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from Multiple Funds:</b>								
<b>Bellingham Waterfront Commercial Green</b>								
Parks Impact Fund	-	-	-	-	-	200,000	200,000	400,000
Unfunded	-	-	-	-	-	-	600,000	600,000
<b>Boulevard Park Cleanup - South State Street Manufactured Gas Plant</b>								
Environmental Remediation Fund	2,383,816	22,449	22,942	23,450	23,974	24,513	19,068	2,520,212
Judgments and Settlements	(251,417)	-	-	-	-	-	-	(251,417)
State Grant	(46,268)	-	-	-	-	-	-	(46,268)
Greenways III Fund	880,673	-	-	-	-	-	-	880,673
Judgments and Settlements	(560,529)	-	-	-	-	-	-	(560,529)
State Grant	(114,004)	-	-	-	-	-	-	(114,004)
Unfunded	-	-	-	8,000,000	-	-	-	8,000,000
<b>Boulevard Park Shoreline</b>								
Greenways III Fund	564,441	-	-	-	-	-	-	564,441
Parks Impact Fund	350,000	-	-	-	-	-	-	350,000
Unfunded	-	-	575,000	-	-	-	-	575,000
<b>Boulevard to Waterfront Park Boardwalk</b>								
1st 1/4% Real Estate Excise Tax Fu	182,344	-	-	-	-	-	-	182,344
Greenways III Fund	2,301,046	-	3,900,000	-	-	-	-	6,201,046
Federal Indirect Grant	(671,481)	-	-	-	-	-	-	(671,481)
Parks Impact Fund	-	-	600,000	-	-	-	-	600,000
Unfunded	-	-	2,200,000	-	-	-	-	2,200,000
<b>Cordata Neighborhood Park</b>								
Parks Impact Fund	400,000	-	50,000	250,000	1,000,000	-	-	1,700,000
Unfunded	-	-	-	2,300,000	-	-	-	2,300,000
<b>Cornwall Beach Park Development</b>								
Parks Impact Fund	100,000	-	-	-	-	-	-	100,000
Unfunded	-	-	200,000	700,000	-	-	-	900,000
<b>Samish Crest Trail</b>								
Beyond Greenways Fund	343,336	-	-	-	-	-	-	343,336
Unfunded	-	-	-	-	500,000	-	-	500,000
<b>South Bay Trail Crossing and Boulevard Park</b>								
Transportation Benefit District Fu	-	200,000	-	-	-	-	-	200,000
Greenways III Fund	-	50,000	-	-	-	-	-	50,000
Parks Impact	-	50,000	-	-	-	-	-	50,000

**PARK DEPARTMENT - Continued**

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Multiple Funds (continued):</b>								
<b>Squalicum Creek Park</b>								
Squalicum Park/Olympic Fund	66,241							
Greenways III Fund	712,174	4,000,000	-	-	-	-	-	4,669,760
Parks Impact Fund	40,000	500,000	-	-	-	-	-	510,390
Unfunded	-	-	-	-	-	-	5,000,000	5,000,000
<b>Whatcom Creek Bridge Replacement</b>								
Transportation Benefit District Fu	-	250,000	-	-	-	-	-	250,000
Greenways III Fund	-	150,000	-	-	-	-	-	150,000
<b>Whatcom Falls Park West Entry</b>								
Olympic-Whatcom Falls Park Addl Fund	25,000	200,000	-	-	-	-	-	225,000
Greenways III Fund	100,000	400,000	-	-	-	-	-	500,000
<b>Whatcom Waterway Park</b>								
1st 1/4% Real Estate Excise Tax Fu	750,000	500,000	-	-	-	-	-	1,250,000
State Department of Commerce Grant	(750,000)	-	-	-	-	-	-	(750,000)
Unfunded	-	-	1,082,500	-	1,000,000	-	-	2,082,500
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>1st 1/4% Real Estate Excise Tax Fund</b>								
Annual Boundary Surveys	-	-	6,000	6,000	6,000	6,000	-	24,000
Annual Park Playground Equipment Parts	-	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Annual Park Sign Replacement	-	-	15,000	15,000	15,000	15,000	15,000	75,000
Big Rock Garden Park Fence Replacement	-	-	45,000	-	-	-	-	45,000
Birchwood Neighborhood Park Restroom	-	-	-	150,000	-	-	-	150,000
Bloedel Donovan Facility Improvements	-	-	45,000	-	-	-	-	45,000
Boulevard Park North Restroom Renovation	-	-	-	20,000	-	-	-	20,000
Fairhaven Park Entry Columns Replacement	-	-	-	-	160,000	-	-	160,000

## Capital Budget

### PARK DEPARTMENT - Continued

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund (Continued):</b>								
<b>1st 1/4% Real Estate Excise Tax Fund (Continued)</b>								
Forest and Cedar Park Fence Replacement	-	15,000	-	-	-	-	-	15,000
Park and Sports Field Lighting	-	8,000	93,000	24,000	10,000	10,000	10,000	155,000
Park Irrigation System Renovations	-	-	10,000	10,000	10,000	10,000	10,000	50,000
Roof Replacements	-	28,000	10,000	10,000	10,000	10,000	10,000	78,000
Sidewalk & Curb Replacement	-	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Sports Lighting Replacement at Geri Fields 2 and 3	-	-	-	320,000	-	-	-	320,000
Trail Surface/Drainage Repairs	-	35,000	35,000	35,000	35,000	35,000	35,000	210,000
<b>2nd 1/4% Real Estate Excise Tax Fund</b>								
Annual Playground Repairs and Improvements	-	-	125,000	-	150,000	-	-	275,000
Parks Facility Asphalt Patching and Resurfacing	-	50,000	25,000	25,000	25,000	25,000	25,000	175,000
<b>Greenways III Fund</b>								
Greenway Land Acquisition	-	3,880,000	-	5,270,000	-	-	-	9,150,000
Interurban Trail - Chuckanut	120,000	120,000	-	-	-	680,000	-	920,000
Lake Padden Park Improvements	50,000	85,000	-	165,000	700,000	-	-	1,000,000
<b>Parks Impact Fund</b>								
Joe Martin Turf	-	1,438,200	-	-	-	-	-	1,438,200
State Grant	-	(1,438,200)	-	-	-	-	-	(1,438,200)
Land Acquisition - Park in Developing Area	-	500,000	-	500,000	300,000	300,000	-	1,600,000
Miscellaneous Community Parks Construction	-	-	-	100,000	100,000	100,000	-	300,000
Neighborhood Park Improvemnts	-	-	50,000	50,000	50,000	50,000	50,000	250,000
Sidewalks, Paths and Trails	-	50,000	50,000	50,000	50,000	50,000	-	250,000
Sunset Pond Parking	-	50,000	-	-	-	-	-	50,000
<b>Capital Plan Total Estimated Expenditures</b>	<b>9,369,071</b>	<b>12,626,649</b>	<b>9,184,442</b>	<b>18,068,450</b>	<b>4,189,974</b>	<b>1,560,513</b>	<b>6,019,068</b>	<b>61,018,175</b>
<b>Less Unfunded Expenditures</b>	<b>-</b>	<b>-</b>	<b>(4,057,500)</b>	<b>(11,000,000)</b>	<b>(1,500,000)</b>	<b>-</b>	<b>(5,600,000)</b>	<b>(22,157,500)</b>
<b>Less Anticipated Revenue</b>	<b>(2,393,699)</b>	<b>(1,438,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,831,899)</b>
<b>Net Outlay Capital Projects/Purchases</b>	<b>6,975,372</b>	<b>11,188,449</b>	<b>5,126,942</b>	<b>7,068,450</b>	<b>2,689,974</b>	<b>1,560,513</b>	<b>419,068</b>	<b>35,028,768</b>

**INFORMATION TECH SERVICES**

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>Restricted Equipment - PEG Fund - Equipment</b>								
Annual BTV10 Equipment	--	25,000	40,000	35,000	35,000	35,000	35,000	205,000
<b>Telecommunication and Technology Fund - Equipment</b>								
Telephone System Upgrade	--	125,000	90,000	-	-	-	-	215,000
<b>Technology Replacement &amp; Reserve Fund (partially funded by transfers from other funds)</b>								
Annual Network Infrastructure Replacements	--	284,165	459,829	205,035	163,206	110,636	200,000	1,422,871
Enterprise Document Management System	--	145,000	85,000	-	-	-	-	230,000
E-City Replacement	--	-	90,000	-	-	-	-	90,000
Annual Computer Applications - Forecast	--	100,000	270,000	150,000	160,000	170,000	180,000	1,030,000
Budget System Replacement	--	100,000	-	-	-	-	-	100,000
Council Agenda Development and Publication System	--	65,000	-	-	-	-	-	65,000
Permitting/Work Management System Consulting	--	40,000	-	-	-	-	-	40,000
Permitting Replacement of Tidemark System Software	--	700,000	300,000	-	-	-	-	1,000,000
Library System Replacement	--	140,000	-	-	-	-	-	140,000
Financial Systems Applications - High Priority	--	75,000	-	-	-	-	-	75,000
Hansen Work Management System Replacement	--	-	-	700,000	500,000	-	-	1,200,000
GIS Data Update - Aerial	--	-	-	-	-	80,000	-	80,000
<b>Capital Plan Total Estimated Expenditures</b>	-	1,799,165	1,334,829	1,090,035	858,206	395,636	415,000	5,892,871
<b>Less Unfunded Expenditures</b>	-	-	-	-	-	-	-	-
<b>Less Anticipated Revenue</b>	-	-	-	-	-	-	-	-
<b>Net Outlay Capital Projects/Purchases</b>	-	1,799,165	1,334,829	1,090,035	858,206	395,636	415,000	5,892,871



## Capital Budget

NON DEPARTMENTAL			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>1st 1/4% Real Estate Excise Tax Fund</b>								
Indirect Cost Allocation Plan	-	23,638	24,347	25,077	25,829	26,604	27,402	152,897
<b>2nd 1/4% Real Estate Excise Tax Fund</b>								
Indirect Cost Allocation Plan	-	20,269	20,877	21,503	22,148	22,812	23,496	131,105
Civic Field	-	719,925	617,965	636,465	657,715	674,590	674,590	3,981,250
<b>Capital Plan Total Estimated Expenditures</b>	-	763,832	663,189	683,045	705,692	724,006	725,488	4,265,252
<b>Less Unfunded Expenditures</b>	-	-	-	-	-	-	-	-
<b>Less Anticipated Revenue</b>	-	-	-	-	-	-	-	-
<b>Net Outlay Capital Projects/Purchases</b>	-	763,832	663,189	683,045	705,692	724,006	725,488	4,265,252

**PUBLIC WORKS DEPT - ENGINEERING DIVISION**

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from Multiple Funds:</b>								
<b>Bellingham Waterfront Commercial Green Loop/Bloedel-Shoreline</b>								
Unfunded (See Park Dept for additional costs for this project)	-	-	-	-	-	-	2,200,000	2,200,000
<b>North End Regional SSW Facility</b>								
Street Fund	500,000	-	-	-	-	-	-	500,000
Storm/Surface Water Utility Fund	100,000	2,500,000	-	-	-	-	-	2,600,000
EDI Grant and Loan	-	(1,500,000)	-	-	-	-	-	(1,500,000)
Private Development	-	(1,000,000)	-	-	-	-	-	(1,000,000)
<b>Padden Creek Daylighting</b>								
2nd 1/4% Real Estate Excise Tax F	98	-	-	-	-	-	-	98
Storm/Surface Water Utility Fund	3,316,570	200,000	800,000	-	-	-	-	4,316,570
DOE State Revolving Loan	(1,426,000)	-	-	-	-	-	-	(1,426,000)
DOE CCWF Grant	(471,077)	-	-	-	-	-	-	(471,077)
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>Street Fund</b>								
"C" Street RR Crossing Safety Improvements	-	425,000	-	-	-	-	-	425,000
Annual Pavement Resurfacing	-	1,235,000	2,230,000	2,300,000	2,370,000	2,440,000	2,515,000	13,090,000
Bellingham Waterfront Granary/Bloedel	891,104	750,000	2,200,000	2,917,000	-	-	-	6,758,104
WSDOT Federal Indirect Grant	(836,983)	(750,000)	(2,200,000)	(2,917,000)	-	-	-	(6,703,983)
North End - Mahogany Street	-	2,450,000	-	-	-	-	-	2,450,000
<b>1st 1/4% Real Estate Excise Tax Fund</b>								
Bellingham Waterfront District Infrastructure	-	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000
<b>Transportation Benefit District Fund</b>								
TBD Annual NON-Motorized Projects-Transportation Benefit District	-	1,540,000	1,580,000	1,630,000	1,680,000	1,730,000	1,780,000	9,940,000
TBD Annual Pavement Resurfacing-Transportation Benefit District	-	1,540,000	1,580,000	1,630,000	1,680,000	1,730,000	1,780,000	9,940,000
TBD WTA Payments Sunday Service	1,559,492	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	-	8,809,492

## Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund (continued):</b>								
<b>Water Fund</b>								
Annual Water Main Replacement Program	-	1,800,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,800,000
Diversion Infrastructure Assessments	-	200,000	-	-	-	-	-	200,000
Bellingham Waterfront GP Hydro-power Generation	464,900	-	-	-	-	-	10,400,000	10,864,900
Kearney Road Pump Station (Cordata)	-	-	-	-	300,000	-	-	300,000
WTP Improvements	-	-	-	8,200,000	3,500,000	-	-	11,700,000
Bond	-	-	-	(11,500,000)	-	-	-	(11,500,000)
Annual Stormwater Projects - 30% Fee	-	-	100,000	400,000	800,000	900,000	900,000	3,100,000
Stormwater Projects - Property B Infiltration Facility	-	50,000	-	-	-	-	-	50,000
Stormwater WS Mill Wheel Pond Purchase/Improvements	-	-	-	-	-	-	500,000	500,000
Stormwater WS Oregon Infiltration Dispersion Facility	-	-	100,000	-	-	-	-	100,000
Stormwater WS Pre-Treatment Facilities (4)	-	-	-	-	400,000	-	-	400,000
Stormwater WS Silver Beach Easements & Improvements	-	-	-	-	-	500,000	-	500,000
Stormwater WS-Brentwood 4 Pond Acquisition-Forest system	-	550,000	-	292,457	292,457	292,457	292,457	1,719,828
Stormwater WS-Northshore Facility A-1 (AHHS)	-	-	300,000	-	-	-	-	300,000
Stormwater WS-Park Place Alum Facility	-	-	-	-	100,000	-	-	100,000
Watershed Land Acquisitions	947,374	1,347,849	1,500,000	1,094,343	1,539,143	1,558,743	1,678,343	9,665,795
<b>Wastewater Fund</b>								
Annual Sewer Main Replacement Program	-	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	13,000,000

**PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued**

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund (continued):</b>								
<b>Wastewater Fund (continued)</b>								
Bellingham Waterfront Wet Weather Peak Flow Facility	222,865	-	-	-	-	-	1,000,000	1,222,865
Roeder Lift Station Replacement	-	-	2,000,000	3,000,000	10,000,000	-	-	15,000,000
Bond	-	-	(15,000,000)	-	-	-	-	(15,000,000)
Sewer Inflow and Infiltration Projects	-	-	2,500,000	2,500,000	-	2,000,000	3,000,000	10,000,000
Bond	-	-	(5,000,000)	-	-	(5,000,000)	-	(10,000,000)
<b>Storm/Surface Water Utility Fund</b>								
Storm System Replacements - Columbia Neighborhood	-	200,000	1,047,000	-	-	-	-	1,247,000
DOE State Revolving Loan	-	(200,000)	(1,047,000)	-	-	-	-	(1,247,000)
Storm System Replacements - Texas Neighborhoods	-	400,000	-	-	-	-	-	400,000
DOE State Revolving Loan	-	(400,000)	-	-	-	-	-	(400,000)
Annual Fish Passage Program	-	250,000	175,000	250,000	250,000	250,000	250,000	1,425,000
Annual Overlay Storm Improvements	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Annual Storm Main Replacement Projects	-	100,000	100,000	1,000,000	1,000,000	1,000,000	1,000,000	4,200,000
Annual Water Quality Retrofit Projects	-	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Padden Creek at Harris WWQ	192,000	466,500	466,500	-	-	-	-	1,125,000
DOE Grant	(144,000)	(349,875)	(349,875)	-	-	-	-	(843,750)
Squalicum Creek Re-Route & WQ Integrity	966,969	3,093,858	483,485	-	-	-	-	4,544,312
DOE State Revolving Loan	(1,267,274)	(2,110,373)	-	-	-	-	-	(3,377,647)
DOE CCWF Grant	(500,000)	(500,000)	-	-	-	-	-	(1,000,000)
Willow Springs Fish Passage Improvements	-	-	75,000	-	-	-	-	75,000
<b>Capital Plan Total Estimated Expenditures</b>	<b>9,161,372</b>	<b>24,598,207</b>	<b>24,236,985</b>	<b>32,213,800</b>	<b>30,911,600</b>	<b>19,401,200</b>	<b>32,845,800</b>	<b>173,368,964</b>
<b>Less Unfunded Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,200,000)</b>	<b>(2,200,000)</b>
<b>Less Anticipated Revenue</b>	<b>(4,645,334)</b>	<b>(6,810,248)</b>	<b>(23,596,875)</b>	<b>(14,417,000)</b>	<b>-</b>	<b>(5,000,000)</b>	<b>-</b>	<b>(54,469,457)</b>
<b>Net Outlay Capital Projects/Purchases</b>	<b>4,516,038</b>	<b>17,787,959</b>	<b>640,110</b>	<b>17,796,800</b>	<b>30,911,600</b>	<b>14,401,200</b>	<b>30,645,800</b>	<b>116,699,507</b>

## Capital Budget

### PUBLIC WORKS DEPT - OPERATIONS DIVISION

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund:</b>								
<b>Street Fund</b>								
Fleet Addition - 10 Yard Sander	--	22,500	-	-	-	-	-	22,500
Fleet Addition - Boom Arm	--	14,500	-	-	-	-	-	14,500
Annual Signal & Conduit Improvement Program	-	291,370	425,000	425,000	425,000	425,000	425,000	2,416,370
Biennial Street Light Replacement	-	150,000	-	150,000	-	150,000	-	450,000
<b>Water Fund</b>								
Annual Emergency Water Repairs	-	100,000	100,000	100,000	100,000	100,000	-	500,000
Fleet Addition - Service Truck	--	31,250	-	-	-	-	-	31,250
Fleet Addition - Vactor	--	365,000	-	-	-	-	-	365,000
Water Metering Program	-	-	2,500,000	2,500,000	1,000,000	-	-	6,000,000
<b>Wastewater Fund</b>								
Annual Emergency Sewer Repairs	-	100,000	100,000	100,000	100,000	100,000	-	500,000
Fleet Addition - Service Truck	--	31,250	-	-	-	-	-	31,250
<b>Fleet Administration Fund</b>								
Convert or Replace Police and Fire Radios	--	-	-	200,000	850,000	-	-	1,050,000
Replace Sehome Communications Tower	--	-	500,000	-	-	-	-	500,000
Update Regional Emergency Communications Study	--	250,000	-	-	-	-	-	250,000
Fleet Heavy Duty Work Equipment Replacements	--	418,000	650,000	700,000	-	-	-	1,768,000
Fleet Other Machinery and Equipment Replacements	--	-	250,000	200,000	250,000	-	-	700,000
Fleet Transportation Equipment Replacements	--	515,000	500,000	500,000	450,000	-	-	1,965,000
Fleet Vehicle Hoist	--	104,000	154,000	-	154,000	-	-	412,000
Make Ready on Fleet Replacements	--	101,500	130,000	130,000	-	-	-	361,500

## Capital Budget

### PUBLIC WORKS DEPT - OPERATIONS DIVISION - Continued

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

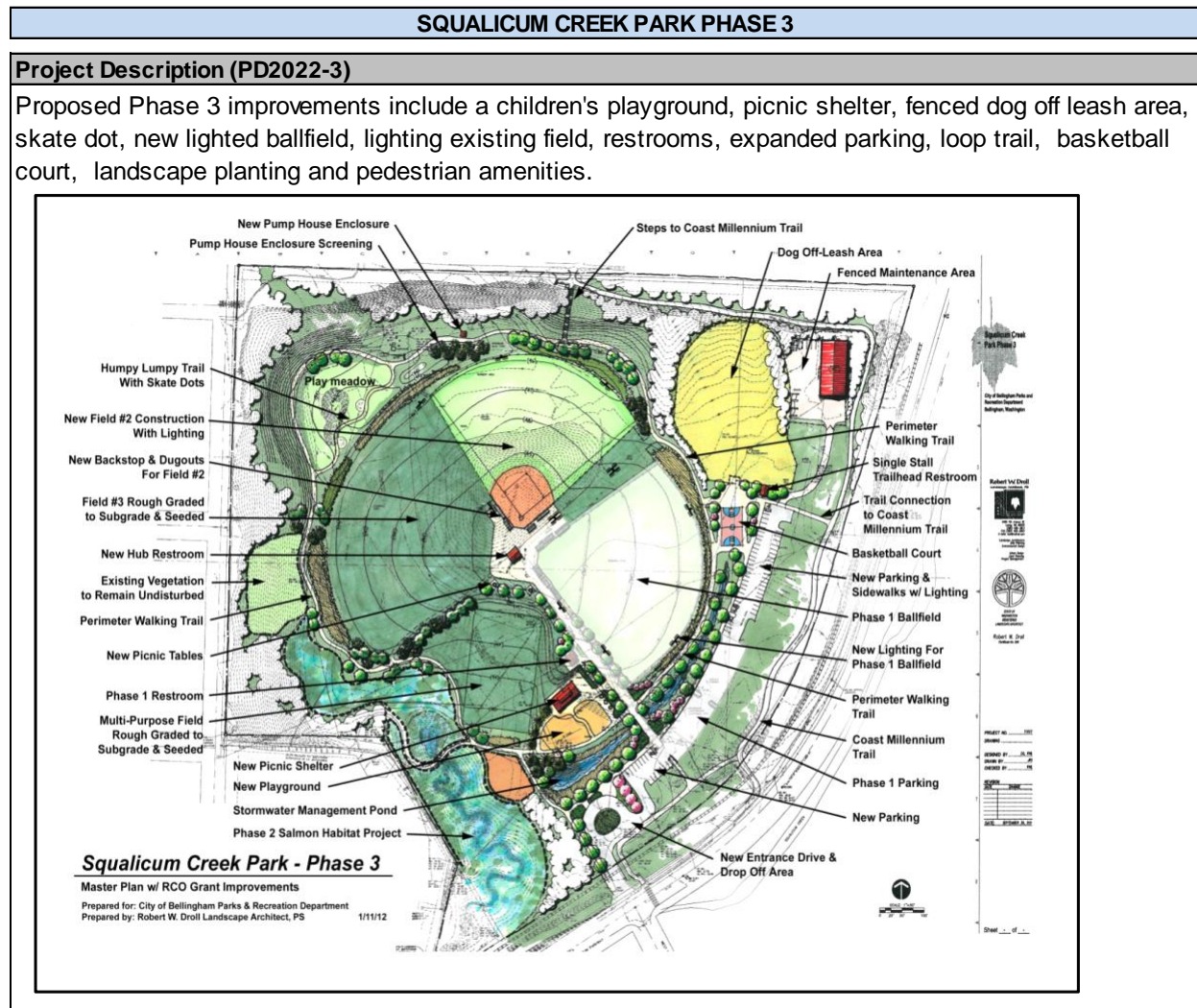
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Projects/Purchases Paid from a Single Fund (Continued):</b>								
<b>Parking Services Fund</b>								
Parkade Retrofit	-	425,000	-	-	-	-	-	425,000
Parking Meter Conversion	-	-	500,000	500,000	-	-	-	1,000,000
<b>Purchasing/Materials Mngmt Fund</b>								
Electric Pallet Jack	--	20,000	-	-	-	-	-	20,000
<b>Facilities Administration Fund</b>								
Annual Building Information Management System (BIS)	--	20,000	20,000	20,000	20,000	20,000	-	100,000
<b>Capital Plan Total Estimated Expenditures</b>	-	2,959,370	5,829,000	5,525,000	3,349,000	795,000	425,000	18,882,370
<b>Less Unfunded Expenditures</b>	-	-	-	-	-	-	-	-
<b>Less Anticipated Revenue</b>	-	-	-	-	-	-	-	-
<b>Net Outlay Capital Projects/Purchases</b>	-	2,959,370	5,829,000	5,525,000	3,349,000	795,000	425,000	18,882,370

### CITY-WIDE CAPITAL PLAN TOTALS

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

Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
<b>Capital Plan Total Estimated Expenditures</b>	18,530,443	42,898,223	41,464,445	58,761,330	40,190,472	23,027,355	40,581,356	265,453,624
<b>Less Unfunded Expenditures</b>	-	-	(4,057,500)	(11,000,000)	(1,500,000)	-	(7,800,000)	(24,357,500)
<b>Less Anticipated Revenue/Transfers</b>	(7,039,033)	(8,248,448)	(23,596,875)	(14,417,000)	-	(5,000,000)	-	(58,301,356)
<b>Net Outlay Capital Projects/Purchases</b>	11,491,410	34,649,775	13,810,070	33,344,330	38,690,472	18,027,355	32,781,356	182,794,768

**CFP Featured Projects - Summaries**



Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
Squalicum Park/Olympic Fund	66,241	-	-	66,241
Greenways III Fund	42,414	669,760	4,000,000	4,712,174
Parks Impact Fund	29,610	10,390	500,000	540,000
<b>Subtotal</b>	<b>\$ 138,265</b>	<b>\$ 680,150</b>	<b>\$ 4,500,000</b>	<b>\$ 5,318,415</b>
<b>2015-2019 Estimated Sources:</b>				
No Identified Funding Source				5,000,000
<b>Estimated Total Revenues and Sources</b>				<b>\$10,318,415</b>

**CFP Featured Projects – Summaries (continued)**

<b>SQUALICUM CREEK PARK PHASE 3 - continued</b>				
<b>Expenditures and Uses</b>	<b>Cost as of 12/31/12</b>	<b>2013 Budget</b>	<b>2014 Adopted</b>	<b>Total</b>
Labor/Other	38,808	-	-	38,808
Contract Services	99,457	-	-	99,457
Construction		680,150	4,500,000	5,180,150
	<b>\$ 138,265</b>	<b>\$ 680,150</b>	<b>\$ 4,500,000</b>	<b>\$ 5,318,415</b>
<b><u>2015-2019 Estimated Uses:</u></b>				
Construction				5,000,000
<b>Estimated Total Expenditures and Uses</b>				<b>\$10,318,415</b>
<b><u>Estimated Impact on Operating Budget</u></b>				
Increase operating costs by approximately \$6,300 per developed acre. Additional staff time and supplies for mowing, field prep, landscape maintenance, restroom cleaning and facility repair. Increased utility costs.				



**CFP Featured Projects – Summaries (continued)**

**JOE MARTIN FIELD TURF REPLACEMENT**

**Project Description**

The natural grass field at Joe Martin Stadium will be replaced with synthetic turf utilizing a Youth Athletic Facilities Grant from the State of Washington Recreation and Conservation Office. The new turf will allow for expanded year round use of the field by a variety of user groups including soccer, lacrosse and rugby.





Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
State Grant	-	-	1,438,200	1,438,200
<b>Total Estimated Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,438,200</b>	<b>\$ 1,438,200</b>

Expenditures and Uses	Cost as of 12/31/12	2013 Budget	2014 Adopted	Total
Construction	-	-	1,438,200	1,438,200
<b>Total Estimated Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,438,200</b>	<b>\$ 1,438,200</b>

**Estimated Impact on Operating Budget**

No net change in operating budget. Decrease in irrigation, field prep and mowing will be offset by the anticipated higher use of the facility, requiring more trash removal, general maintenance, and use of lights.

## CFP Featured Projects – Summaries (continued)

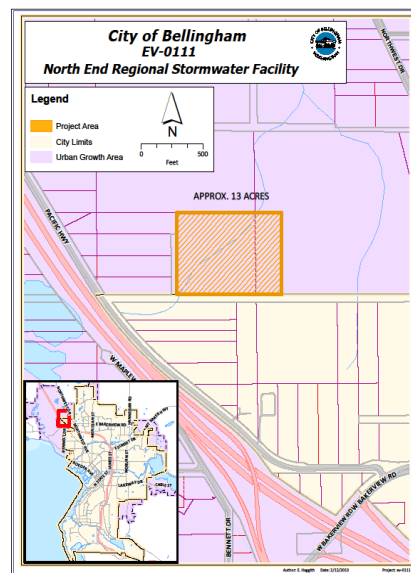
NORTH END - MAHOGANY STREET				
Project Description (ES489)				
<p>Mahogany Street will create needed multimodal arterial access to serve land that has been zoned for commercial and industrial development since West Bakerview was constructed in the mid-1990's. This project creates east-west connectivity between Northwest Avenue and Pacific Highway and will support economic development in the northwestern portion of Bellingham and the Urban Growth Area.</p> <p>Improvements include sidewalks, marked bicycle lanes, vehicle travel lanes, turn lanes at intersections, service and freight delivery, and possible future WTA transit route if ridership demand warrants.</p>				
  <p>Mahogany Avenue (Formerly Division Street)</p>				
Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
Street Fund	-	-	2,450,000	2,450,000
<b>Estimated Total Revenues and Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,450,000</b>	<b>\$ 2,450,000</b>
Expenditures and Uses	Cost as of 12/31/12	2013 Budget	2014 Adopted	Total
Construction	-	-	2,450,000	2,450,000
<b>Estimated Total Expenditures and Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,450,000</b>	<b>\$ 2,450,000</b>
Estimated Impact on Operating Budget				
Estimated cost to maintain over the next 100 years of estimated life is \$67,120 with the need for major repair at 20- to 40-year intervals.				

**CFP Featured Projects – Summaries (continued)**

**NORTH END REGIONAL STORM AND SURFACE WATER FACILITY**

**Project Description (EV111)**

The North End Regional Stormwater Facility is a treatment and detention facility which will support development in one of Bellingham's employment centers. The area that can be served by the facility is bounded by Bakerview to the south, Pacific Highway to the west, Northwest Avenue to the east and the unimproved rights of way of June Road to the north. The facility will provide the flow control and water quality treatment required for converting the area from its existing condition to industrial/commercial/retail and multifamily developments. The facility will help spur development in one of Bellingham's largest emerging commercial and industrial centers.



Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
EDI Grant and Loan	-	-	1,500,000	1,500,000
Private Development	-	-	1,000,000	1,000,000
Storm and Surface Water Fund	-	100,000	-	100,000
Street Fund	-	500,000	-	500,000
<b>Estimated Total Revenues and Sources</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ 2,500,000</b>	<b>\$ 3,100,000</b>

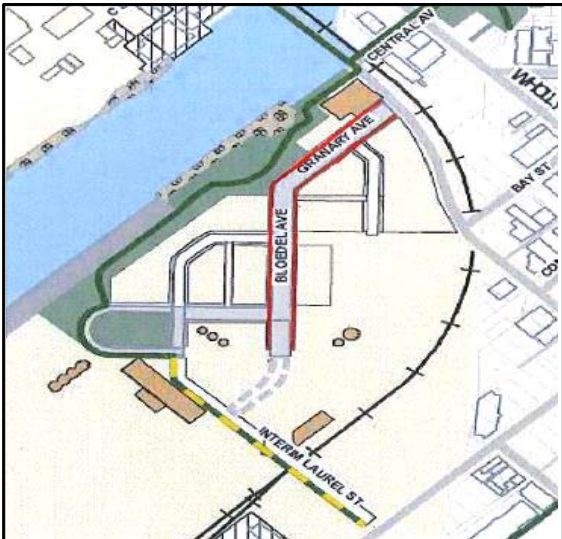
Expenditures and Uses	Cost as of 12/31/12	2013 Budget	2014 Adopted	Total
Construction	-	100,000	2,500,000	2,600,000
Contract Services	-	500,000	-	500,000
<b>Estimated Total Expenditures and Uses</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ 2,500,000</b>	<b>\$ 3,100,000</b>

**Estimated Impact on Operating Budget**

Annual operating costs are conservatively estimated at \$5,000.



**CFP Featured Projects – Summaries (continued)**

BELLINGHAM WATERFRONT - GRANARY/BLOEDEL				
<b>Project Description (WF1011)</b>				
<p>Granary, a new arterial street beginning at Roeder Ave and extending SW approximately 400 feet to Bloedel Ave, which then will extend south approximately 400 feet. A new signal will be installed at the intersection of Granary and Roeder Avenue. Both streets will include two vehicle lanes, left-turn lane, parking, bike lanes, curb and gutter, sidewalks and utilities. Roeder Bridge may need to be widened to accommodate turning movements from Granary.</p>				
				
Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
Federal Indirect Grant	3,983	833,000	750,000	1,586,983
Street Fund	54,121	1,567,000	-	1,621,121
<b>Subtotal</b>	<b>\$ 58,104</b>	<b>\$ 2,400,000</b>	<b>\$ 750,000</b>	<b>\$ 3,208,104</b>
<b>2015-2019 Estimated Sources:</b>				
Federal Indirect Grant				5,117,000
<b>Estimated Total Revenues and Sources</b>				<b>\$ 8,325,104</b>
Expenditures and Uses	Cost as of 12/31/12	2013 Budget	2014 Adopted	Total
Contract Services	48,000	833,000	-	881,000
Construction	-	1,567,000	750,000	2,317,000
Labor	7,755	-	-	7,755
Other	2,349	-	-	2,349
<b>Subtotal</b>	<b>\$ 58,104</b>	<b>\$ 2,400,000</b>	<b>\$ 750,000</b>	<b>\$ 3,208,104</b>
<b>2015-2019 Estimated Uses:</b>				
Construction				5,117,000
<b>Estimated Total Expenditures and Uses</b>				<b>\$ 8,325,104</b>
<b>Estimated Impact on Operating Budget</b>				
Estimated annual repair and maintenance cost cannot be determined until materials to be used for construction are selected.				

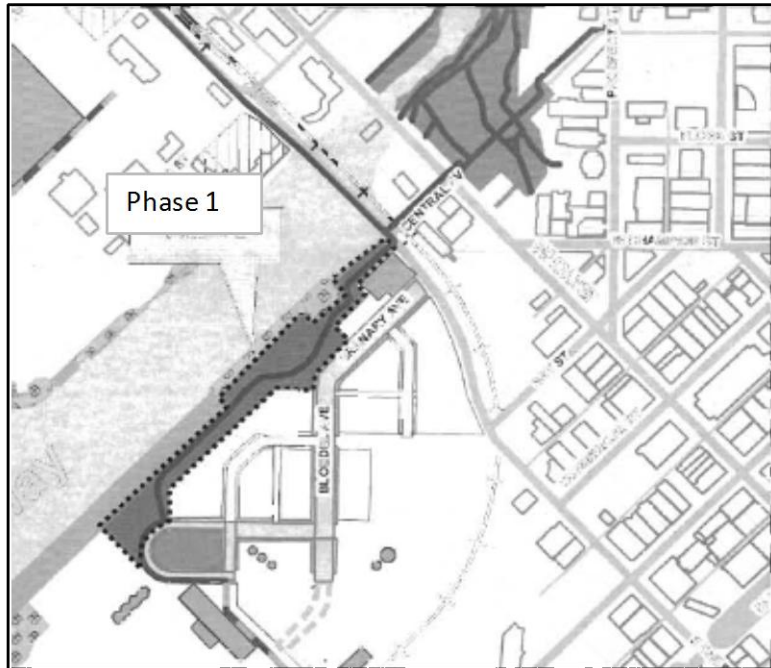


CFP Featured Projects – Summaries (continued)

WHATCOM WATERWAY PARK


Project Description (WF6102)

Design and construct the first phase of Whatcom Waterway Park to provide public access along the water near an important gateway to the Waterfront District. The project is located along Whatcom Waterway between Roeder and Commercial Green Park. Phase One is partially funded with a grant from the Washington State Department of Commerce through an interlocal agreement with the Port of Bellingham.



Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
First Quarter REET Fund	-	-	500,000	500,000
State Department of Commerce Grant	-	750,000	-	750,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 500,000</b>	<b>\$ 1,250,000</b>
<b>2015-2019 Estimated Sources:</b>				
No Identified Funding Source				2,082,500
<b>Estimated Total Revenues and Sources</b>				<b>\$ 3,332,500</b>
Expenditures and Uses	Cost as of 12/31/12	2013 Budget	2014 Adopted	Total
Contract Services (Design and Construction)	-	750,000	-	750,000
Contract Services (Design and Permitting)	-	-	500,000	500,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 1,250,000</b>
<b>2015-2019 Estimated Uses:</b>				
Contract Services (Design and Construction)				1,000,000
Construction				1,082,500
<b>Estimated Total Expenditures and Uses</b>				<b>\$ 3,332,500</b>
<b>Estimated Impact on Operating Budget</b>				
Increase operating costs by approximately \$6300 per developed acre.				

**CFP Featured Projects – Summaries (continued)**

PARKADE RETROFIT				
Project Description (NEED JOB COST NUMBER)				
<p>This project includes a variety of aesthetic and major capital maintenance repairs to the interior and exterior of the Parking Garage, courtyard and public restrooms to extend the useful life of the facility and provide a more vibrant and inviting public space to support the vision and goals of the new My Downtown plan.</p>				
				
Revenues and Sources	Allocated as of 12/31/12	2013 Budget	2014 Adopted	Total
Parking Services Fund	-	-	425,000	425,000
<b>Estimated Total Revenues and Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>
Expenditures and Uses	Cost as of 12/31/12	2013 Budget	2014 Adopted	Total
Construction	-	-	425,000	425,000
<b>Estimated Total Expenditures and Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>
Estimated Impact on Operating Budget				
Decreased annual maintenance to repair worn out deck surfaces, courtyard pavers and aging restroom facilities.				

## **Parks and Recreation Department Ongoing Capital Programs**

Several annual programs set aside money for ongoing additions and replacements to components of the City's Park infrastructure. The money set aside as part of the Capital Facilities Plan is not always designated for specific projects at the time the annual budget is prepared, so these annual programs provide a placeholder for funds.

The [Parks, Recreation and Open Space](#) element of the City's Comprehensive Plan, available online, provides more complete information about capital planning and level of service goals established. The Parks Department also maintains a web page with more information about [capital projects and land acquisitions](#).

### **Annual Land Acquisitions**

Funds are reserved and budgeted to expand the park system. Parcels for land acquisition are not specified in the budget because they are not yet identified or negotiations are ongoing.

### **Annual Neighborhood Park Construction and Improvement**

The goal of this program is to provide a center for recreational activities for each neighborhood.

### **Annual Community Park Construction**

This program provides larger parks to meet the needs of several neighborhoods with more specialized activities or to preserve unique environmental features.

### **Annual Neighborhood Trail Construction**

The purpose of this program is to develop neighborhood trail connections to the regional multiuse trail system.

### **Annual Playground Construction**

The purpose of this program is to install new playground equipment in parks each year to keep the safety standards of the equipment in the park system up to date.

### **Annual Sidewalks, Paths and Trails**

This program provides for expanding the multi-modal trail system throughout the City.



### **Public Works Department Ongoing Capital Programs**

Several annual programs set aside money for ongoing updates and replacements to components of the City's infrastructure. The money set aside as part of the Capital Facilities Plan is not always designated for specific projects at the time the annual budget is prepared, so these annual programs provide a placeholder for funds.

The Public Works Department maintains a web page with more information about [active projects](#), including annual plans.

#### **Annual Pavement Resurfacing, Annual Overlay Storm, Annual Sidewalk Replacement**

Public Works employees visually inspect streets and sidewalks to identify and record deficiencies and maintenance needs. Along with rating the condition of the surface, the age of underground utilities also is documented in each area. Staff tries to identify and group projects located in the same area whenever possible to reduce construction or repair costs. Funds are also set aside for needed retrofits to the storm system resulting from resurfacing projects.

#### **Annual Sewer Main Replacement Program**

The Public Works Department currently maintains over 311 miles of sewer mains that vary in size, age, and condition. A replacement list is compiled using a rating system that ranks each main for replacement need based on main age, type of main, repair history, video inspection, and whether it requires monthly jetting or root cleaning by city crews.

#### **Annual Signal Improvement Program**

The Annual Signal Improvement Program addresses the ongoing needs to upgrade signal equipment that has met or exceeded its expected useful life, including replacing electronic equipment, signal poles, conduit and wiring systems and vehicle detection systems

#### **Annual Storm Main Replacement Program**

The Public Works Department currently maintains over 315 miles of storm mains that vary in size, age, and condition. During the maintenance program planning process, attempts are made to evaluate cost benefits of replacing mains prior to asphalt overlay, and to coordinate replacement of other adjacent public works utilities located within the same right-of-way.

#### **Annual Water Main Replacement Program**

Public Works currently maintains over 380 miles of water mains that vary in size, age, and condition. A project list is compiled using points that are assigned to each main based on main age, type of main, repair history, customer water quality complaints, location in relation to similar projects, and whether or not the water main is in an area known to require additional flushing during the annual hydrant flushing program.

**Public Works Department Ongoing Capital Programs (continued)**

**Bridge Program**

The City conducts a state-required biennial bridge inspection program to identify bridges' sufficiency based on Federal (USDOT) guidelines.

**Citywide Storm Retrofits and Residential Water Quality Retrofits**

These ongoing budget amounts for these projects are part of the [Storm water Program](#).

**Fish Passage Improvements**

Funds are set aside for fish passage improvement projects or components of larger projects. Projects yet to be determined.

**Lake Whatcom Water Quality Improvements – TMDL Action Plan**

Ongoing budget amounts for projects are to complete items in the [Lake Whatcom Management Action Plan](#).

**Watershed Land Acquisitions**

Funds are budgeted annually for the [Lake Whatcom Watershed Property Acquisition program](#).

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## **LONG-TERM DEBT SUMMARY**

The City issues bonds to finance large capital projects such as buildings and utility infrastructure. These financial obligations are paid over time, typically ten or twenty-years. Our most recent Moody's bond rating is Aa2 for revenue bonds, judged to be of high quality. The City is committed to maintaining our credit rating by making all debt service payments on time and maintaining adequate reserves.

### **Bonds**

#### **1. Limited Tax General Obligation Bonds (LTGO)**

City Council approved bonds that will benefit the City as a whole. Principal and interest is paid from existing general revenues subject to the levy limitation and the total tax limit. These are sometimes referred to as "Councilmanic" or non-voted bonds.

#### **2. Unlimited Tax General Obligation Bonds (UTGO)**

A ballot measure is presented to voters authorizing the issuance of debt for a project that will benefit the City as a whole. The voters authorize an increase in taxes to repay the bond principal and interest. The bond issue is subject to the total tax limitation, as discussed in the sections on Property Tax and Limitations.

#### **3. Revenue Bonds**

City Council approved bonds paid from revenues (not taxes) of a specific enterprise fund. Customers of these funds (water, parking, etc.) pay a fee for services that cover operating and debt related costs.

#### **4. Local Improvement District Bonds (LID)**

Special assessments levied on properties that specifically benefit from the improvement being financed. LIDs finance street, sewer, water, and other capital projects. They are formed via two distinct methods: Resolution of Intention or Petition. The Resolution of Intention is initiated by the City and generally limited to response to a health hazard and therefore rarely used. The Petition method is initiated by area property owners. Both require the approval of a majority (the City prefers 70% approval) of the impacted property owners. Security for a LID bond issue is the real estate within the assessment boundaries. The City does not pledge its "full faith and credit" but is obligated to enforce the assessments. Consequently, interest rates on these bonds are also higher.

### **Legal Debt Capacity Limits**

The amount of long-term debt that the City can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for cities is one and one-half percent of the assessed value of all taxable property within the City at the time of issuance. Voter approval is required to exceed this limit. An election to authorize debt must have voter turnout of at least 40 percent of the last state general election, and of those voting, 60 percent must vote in favor of issuance.

## Long-Term Debt

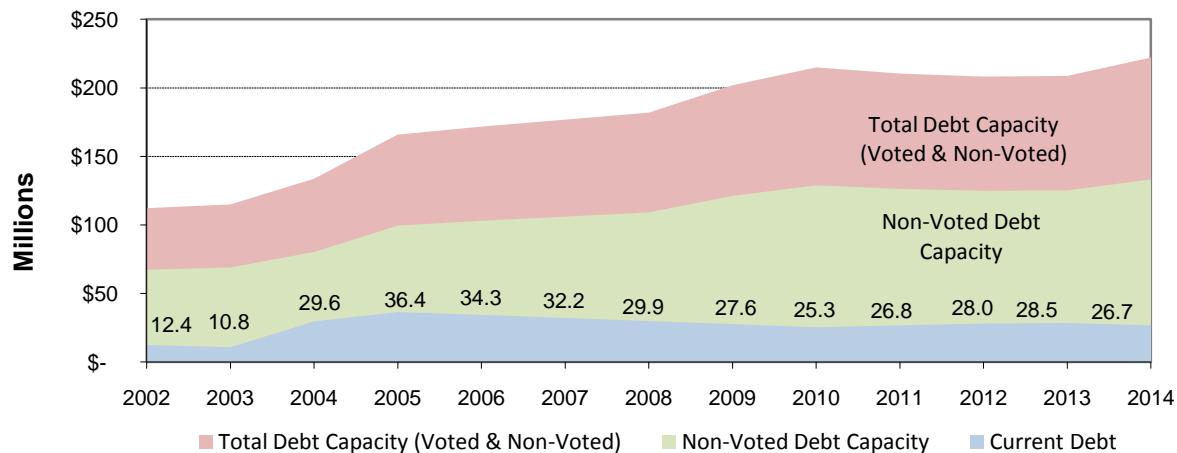
The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The 2013 estimated assessed value of the property tax base in the City for the regular 2014 levy is \$8,888,046,711. This provides a non-voted general obligation debt capacity of \$133,275,701. The City has used \$26,770,745 of this capacity, leaving \$106,504,956 available. The City's total voted and non-voted general obligation debt capacity is \$222,126,168. Of this capacity, the City has utilized \$26,770,745. The remaining total voted and non-voted general obligation debt capacity is \$19,355,423.

### Estimated Legal Debt Capacity Calculation as of 12/31/14

Assessed Value (2013 for 2014 Tax Year)		\$8,885,046,711
Limited Tax General Obligation Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		133,275,701
Less: Outstanding Limited Tax General Obligation Bonds	25,145,000	
Other Debt Obligations	1,625,745	
Total Nonvoted Debt Outstanding		26,770,745
Total Remaining Limited Tax General Obligation Debt Capacity (Nonvoted)		<u>\$106,504,956</u>
Total General Obligation Debt Capacity @ 2 1/2% of Assessed Value		222,126,168
Total Nonvoted Debt Outstanding	26,770,745	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		26,770,745
Total Remaining General Obligation Debt Capacity (Voted and Nonvoted)		<u>\$195,355,423</u>

### Current General Obligation (GO) Debt and Estimated GO Debt Capacity



**General Obligation Debt****Outstanding General Obligation Bonds & Other Debt**

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/14	Unmatured Debt as of 12/31/14
<b>Non-voted (LTGO) Bonds</b>						
2005 Solid Waste LTGO	12/08/05	12/01/25	4.15%-5.40%	8,695,000	2,870,000	5,825,000
2011 Qual Energy Conserv LTGO	04/27/11	12/01/26	2.00%	6,480,000	-	6,480,000
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,247,000	1,407,000	12,840,000
<b>Total General Obligation Bonds</b>				<b>29,422,000</b>	<b>4,277,000</b>	<b>25,145,000</b>
<b>Notes Payable, Public Works Trust and CERB Loans</b>						
Drake Property Note Payable	12/31/92	12/31/22	7.00%	225,000	115,210	109,790
Street Resurfacing PWT Loan	07/01/02	07/01/22	0.50%	2,975,000	1,711,520	1,263,480
West Bakerview Overpass	03/29/12	03/29/19	1.00%	350,000	97,525	252,475
<b>Total Other General Obligation Debt</b>				<b>3,550,000</b>	<b>1,924,255</b>	<b>1,625,745</b>
<b>Total Long Term General Debt</b>				<b>\$ 32,972,000</b>	<b>\$ 6,201,255</b>	<b>\$ 26,770,745</b>

**Annual Debt Service Requirements to Maturity for General Obligation Debt**

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2015	1,515,000	1,070,249	218,044	16,191	2,819,484
2016	1,615,000	1,015,606	219,306	14,140	2,864,052
2017	1,725,000	945,438	220,629	12,027	2,903,094
2018	1,840,000	870,543	222,016	9,850	2,942,409
2019	1,215,000	818,186	14,033	3,931	2,051,150
Future	17,235,000	3,836,354	731,716	13,819	21,816,889
	<b>\$ 25,145,000</b>	<b>\$ 8,556,376</b>	<b>\$ 1,625,745</b>	<b>\$ 69,958</b>	<b>\$ 35,397,078</b>

**Local Improvement District Bonds**

Debt service requirements for local improvement bonds are met by the collection of assessments levied against property owners. The assessments are liens against the property and subject to foreclosure. A local improvement district guaranty fund has been established as a reserve to meet debt service requirements on local improvement district debt in the event that assessment collections are insufficient.

**Outstanding LID Assessment Debt**

There are none at this time.

## Long-Term Debt

### Revenue Bonds

Debt service requirements for revenue bonds are paid from specific revenues of a City enterprise. Customers of these activities pay a fee for services that cover operating and debt related costs.

### Outstanding Revenue Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/2014	Unmatured Debt as of 12/31/2014
<b>Revenue Bonds</b>						
2006 Water / Sewer	06/15/06	08/01/16	4.00%-4.50%	11,330,000	5,745,000	5,585,000
2008 Water / Sewer	08/21/08	08/01/18	3.00%-4.25%	6,040,000	3,245,000	2,795,000
2011 Water / Sewer	09/27/11	08/01/41	2.00%-5.00%	42,655,000	1,230,000	41,425,000
2012 Water / Sewer	03/29/12	08/01/24	2.00%-4.00%	3,240,000	50,000	3,190,000
2013 Water / Sewer	03/29/12	08/01/24	4.25%-5.00%	15,785,000	-	15,785,000
<b>Total Revenue Bonds</b>				<b>79,050,000</b>	<b>10,270,000</b>	<b>68,780,000</b>
<b>Public Works Trust Loans and Notes</b>						
Watermain Rplmnt PWT Loan	07/01/02	07/01/22	0.50%	1,938,000	1,119,733	818,267
Watershed Line of Credit	12/14/12	12/14/15	LIBOR +	2,700,000	-	2,700,000
DOE Loan - Stormwater	05/10/13	12/31/35	2.60%	36,354	36,354	-
<b>Total Other Obligations Debt</b>				<b>4,674,354</b>	<b>1,156,087</b>	<b>3,518,267</b>

### Annual Estimated Debt Service Requirements on Revenue Debt to Maturity

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
2015	2,070,000	3,160,818	102,283	4,091	\$ 5,337,192
2016	2,145,000	3,086,518	102,559	4,615	\$ 5,338,692
2017	2,220,000	3,009,318	103,895	4,080	\$ 5,337,293
2018	2,300,000	2,926,018	103,937	3,526	\$ 5,333,481
2019	1,335,000	2,835,018	103,981	2,971	\$ 4,276,970
future	58,710,000	41,454,825	340,965	10,918	\$ 100,516,708
	<b>\$ 68,780,000</b>	<b>\$ 56,472,515</b>	<b>\$ 857,620</b>	<b>\$ 30,201</b>	<b>\$ 126,140,336</b>

## **GENERAL SALARY INFORMATION FOR 2014**

Salary ranges for each position are summarized in the following Budgeted Positions List by department. The complete [salary plans](#) may be viewed on line.

FTEs shown in the Budgeted Positions List may include discrepancies of 0.1 because of rounding.

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

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

Positions are classified by the Human Resources Department by means of job descriptions. All position descriptions are reviewed by the department head and/or the Mayor. For positions subject to the authority of the Civil Service Commission, approval by the commission also is required for classifications and position class allocation. The Budgeted Positions List includes new and reclassified positions for 2014 at the proposed levels. Final classification will be determined by Human Resources.

City Council member compensation was established November 3, 1997 by ordinance 1089, which authorizes an annual 3% increase. Monthly salary for Council members for 2014 is set at \$1,950 per month which includes a 3% COLA.

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

The Council may, at its discretion and in compliance with procedures for making budget amendments, adjust the salary plans for all or some of the employees:

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



## BUDGETED POSITIONS LIST

### Budgeted Positions – [Fire Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>FIRE DEPARTMENT</b>					
<b>Fire:</b>					
Accounting Technician	0.4	0.4	1.0	B	\$3,379-\$4,109
Ambulance Billing and Reimbursement Spec 1,	3.0	3.0	3.0	B	\$3,003-\$3,657
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Office Assistant 2 - GF	1.0	1.0	1.0	B	\$3,437
Permit Technician	1.0	1.0	1.0	B	\$3,802-\$4,627
Captains	26.0	29.0	29.0	C	\$6,824-\$7,669*
Fire Inspectors	3.0	3.0	3.0	C	\$6,824-\$7,669*
Firefighters, FF/Paramedics, FF/Inspectors	104.0	95.5	91.5	C	\$4,973-\$6,307*
<i>Medical Services Officer</i>	1.0	1.0	0.0	F	--
Assistant Fire Chief	1.0	0.8	2.0	E	\$9,687*
Fire Chief	1.0	1.0	1.0	E	\$10,744*
Program Manager 1	0.0	0.0	1.0	E	\$5,613-\$6,823*
<i>Support and Services Supervisor</i>	1.0	1.0	0.0	S	--
Battalion Chiefs	4.0	4.0	4.0	F	\$7,537-\$7,821*
Division Chief	2.0	2.0	2.0	F	\$7,537-\$7,821*
Fire Marshal	1.0	1.0	1.0	F	\$7,537-\$7,821*
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	M	\$3,500-\$4,430*
Communications Operations Officer	1.0	1.0	1.0	M	\$4,917-\$5,217*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	0.0	0.0	1.0	S	\$5,734-\$7,547*
Systems Analyst 2	0.0	0.0	1.0	S	\$5,734-\$7,547*
<b>TOTAL FIRE DEPARTMENT</b>	<b>164.4</b>	<b>158.7</b>	<b>157.5</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Uniformed Employee Group</i>	6.4	6.4	7.0	B	AFSCME 114
<i>Fire Uniformed Employee Group</i>	133.0	127.5	123.5	C	IAFF 106
<i>Non-Represented Employee Group</i>	2.0	1.8	4.0	E	Non-Union
<i>Fire Staff Officers Group</i>	8.0	8.0	7.0	F	IAFF 106S
<i>EMS Dispatch Group</i>	13.0	13.0	13.0	M	AFSCME 114F
<i>Supervisor/Professional Employee Group</i>	2.0	2.0	3.0	S	Teamster 231

\* See "General Salary Information"

**Budgeted Positions (continued) – [Police Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>POLICE DEPARTMENT</b>					
<b>Police Operations and Administration:</b>					
Accounting Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Parking Enforcement Officer	4.0	4.0	4.0	B	\$3,379-\$4,109
Police Support Services Specialist	2.0	2.0	2.0	B	\$3,184-\$3,878
Tech Support/Applications Specialist	1.0	1.0	1.0	B	\$4,813-\$5,864
Warrant Officer	1.0	1.0	2.0	B	\$4,281-\$5,210
Crime Scene Investigators	4.0	4.0	4.0	D	\$6,438-\$6,830*
Detectives	9.0	9.0	9.0	D	\$6,438-\$6,830*
Evidence and ID Officer	0.0	0.0	2.0	D	\$6,830-\$7,246*
<i>Crime Scene Investigators</i>	2.0	2.0	0.0	D	--
Patrol Officers (includes temp CSIs and Detectives)	66.0	65.0	67.0	D	\$5,005-\$6,824*
Sergeants	14.0	14.0	15.0	D	\$7,172-\$7,609*
<i>Evidence and I.D. Supervisor</i>	1.0	1.0	0.0	D	--
Traffic Officers	6.0	6.0	6.0	D	\$6,438-\$6,830*
Deputy Chief of Police	1.8	1.8	1.8	E	\$9,687*
Police Chief	1.0	1.0	1.0	E	\$10,744*
Lieutenants	4.0	4.0	5.0	O	\$9,140
<i>Deputy Chief of Police</i>	1.0	1.0	0.0	E	--
Program Specialist	2.0	2.0	2.0	S	\$4,267-\$5,095*
<b>Subtotal Regular Employees</b>	<b>120.8</b>	<b>119.8</b>	<b>122.8</b>		
Temporary Labor	0.4	0.4	0.4	T	
<b>Total:</b>	<b>121.2</b>	<b>120.2</b>	<b>123.2</b>		
<b>Police Records:</b>					
Police Support Services Specialist	12.5	11.5	13.0	B	\$3,184-\$3,878
<i>Support and Services Supervisor</i>	1.0	1.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Support and Services Supervisor	1.0	1.0	1.0	S	\$4,022-\$4,803*
<b>Total:</b>	<b>15.5</b>	<b>14.5</b>	<b>15.0</b>		
<b>Police Dispatch:</b>					
Accounting Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Tech Support & Applications Specialist	1.0	1.0	1.0	B	\$4,813-\$5,864
Deputy Chief of Police	0.2	0.2	0.2	E	\$9,687*
Lieutenants	1.0	1.0	1.0	O	\$9,140
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher	26.0	26.0	26.0	P	\$3,464-\$4,384*
GIS Analyst	0.0	1.0	1.0	S	\$4,803-\$6,322*
<b>Total:</b>	<b>29.2</b>	<b>30.2</b>	<b>30.2</b>		
<b>TOTAL POLICE DEPARTMENT</b>	<b>165.9</b>	<b>164.9</b>	<b>168.4</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	23.5	22.5	25.0	B	AFSCME 114
Uniformed Employee Group	102.0	101.0	103.0	D	Police Guild
Non-Represented Employee Group	4.0	4.0	3.0	E	Non-Union
Police Lieutenants Employee Group	5.0	5.0	6.0	O	F O P
Public Safety Dispatch Group	26.0	26.0	26.0	P	W-C Disp Guild
Supervisor/Professional Employee Group	5.0	6.0	5.0	S	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	T	Non-Union

\* See "General Salary Information"

**Budgeted Positions (continued) – [Judicial Services Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>JUDICIAL SERVICES DEPARTMENT</b>					
<b>Municipal Court:</b>					
Accounting Technician	2.0	1.0	1.0	B	\$3,379-\$4,109
Court Process Specialist	7.0	9.0	9.0	B	\$3,184-\$3,878
Court Commissioner	1.0	1.0	1.0	E	\$8,058*
Judicial & Supp Services Director	1.0	1.0	1.0	E	\$9,112*
Program Technician	1.0	1.0	1.0	E	\$3,956-\$4,809*
Municipal Court Judge	1.0	1.0	1.0	O	\$10,744*
Division Supervisor	1.0	1.0	1.0	S	\$4,803-\$5,734*
<b>TOTAL JUDICIAL SERVICES</b>	<b>14.0</b>	<b>15.0</b>	<b>15.0</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Municipal Court Judge	1.0	1.0	1.0	O	Elected
Non-Uniformed Employee Group	9.0	10.0	10.0	B	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	E	Non-Union
Supervisor/Professional Employee Group	1.0	1.0	1.0	S	Teamster 231

\* See "General Salary Information"

**Budgeted Positions (continued) – [Parks and Recreation Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b><u>PARKS AND RECREATION</u></b>					
<b>Administration:</b>					
Accounting Assistant 2	1.0	1.0	1.0	B	\$3,003-\$3,657
Office Assistant 2	2.0	2.0	2.0	B	\$2,825-\$3,447
Parks & Recreation Director	1.0	1.0	1.0	E	\$9,325*
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,022-\$4,803*
<b>Subtotal Regular Employees</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>		
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T	
<b>Total:</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>		
<b>Design and Development:</b>					
Park Project Specialist	1.0	1.0	1.0	B	\$3,802-\$4,627
Department Manager 1	1.0	1.0	1.0	E	\$6,307-\$7,666*
Landscape Architect	1.0	1.0	1.0	S	\$5,095-\$6,083*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$6,083-\$7,626*
<b>Total:</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>		
<b>Recreation Services:</b>					
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	B	\$2,100-\$2,562
Aquatic Leader - PT	0.8	0.8	0.8	B	\$2,100-\$2,562
Aquatics Facility Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Ed Programs/Activities Coordinator	4.0	4.0	4.0	B	\$3,585-\$4,367
Park Specialist	1.0	1.0	1.0	B	\$4,028-\$4,910
Park Worker	2.0	2.0	2.0	B	\$3,003-\$3,657
Parks Maintenance Aide 3	1.5	1.5	1.5	B	\$2,369-\$2,882
Recreation Instructor	2.0	2.0	2.0	B	\$2,369-\$2,882
Recreation Instructor - PT	1.3	1.3	1.3	B	\$2,369-\$2,882
Department Manager 1	1.0	1.0	1.0	E	\$6,307-\$7,666*
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,734-\$6,846*
<b>Subtotal Regular Employees</b>	<b>18.1</b>	<b>18.1</b>	<b>18.1</b>		
Temporary Labor	<u>15.0</u>	<u>15.5</u>	<u>15.5</u>	T	
<b>Total:</b>	<b>33.1</b>	<b>33.6</b>	<b>33.6</b>		

**Budgeted Positions (continued)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b><u>PARKS AND RECREATION - continued</u></b>					
<b>Park Operations:</b>					
Park Volunteer Coordinator	1.0	1.0	1.0	B	\$3,585-\$4,367
Office Assistant 1 - PT	0.5	0.5	0.5	B	\$2,512-\$3,063
Office Assistant 3	1.0	1.0	1.0	B	\$3,003-\$3,657
Park Arborist	1.0	1.0	1.0	B	\$4,028-\$4,910
Park Specialist	6.0	6.0	6.0	B	\$4,028-\$4,910
Park Technician	12.0	12.0	12.0	B	\$3,379-\$4,367
Park Worker	1.0	1.0	1.0	B	\$3,003-\$3,657
Parks Maintenance Aide 2	1.2	1.2	1.2	B	\$2,100-\$2,562
Parks Maintenance Aide 3	4.5	4.5	5.3	B	\$2,369-\$2,882
Department Manager 1	0.9	0.9	0.9	E	\$6,307-\$7,666*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,803-\$5,734*
<b>Subtotal Regular Employees</b>	<b>31.1</b>	<b>31.1</b>	<b>31.9</b>		
Temporary Labor	<u>6.2</u>	<u>6.2</u>	<u>6.7</u>	T	
<b>Total:</b>	<b>37.3</b>	<b>37.3</b>	<b>38.6</b>		
<b>Cemetery:</b>					
Office Assistant 1 - PT	0.2	0.2	0.2	B	\$2,512-\$3,063
Park Technician	1.0	1.0	1.0	B	\$3,379-\$4,367
Park Worker	1.0	1.0	1.0	B	\$3,003-\$3,657
Parks Maintenance Aide 3	1.5	1.5	1.5	B	\$2,369-\$2,882
Department Manager 1	0.1	0.1	0.1	E	\$6,307-\$7,666*
Program Coordinator	<u>0.9</u>	<u>0.8</u>	<u>0.7</u>	S	\$4,803-\$5,734*
<b>Total:</b>	<b>4.7</b>	<b>4.6</b>	<b>4.5</b>		
<b>Golf Course:</b>					
Office Assistant 1 - PT	0.3	0.3	0.3	B	\$2,512-\$3,063
Department Manager 1 (less than .1 FTE)	0.0	0.0	0.0	E	--
Program Coordinator	<u>0.1</u>	<u>0.2</u>	<u>0.3</u>	S	\$4,803-\$5,734*
<b>Total:</b>	<b>0.4</b>	<b>0.5</b>	<b>0.6</b>		
Note: maintenance service is contracted.					
<b>TOTAL PARKS AND RECREATION</b>	<b>85.7</b>	<b>86.2</b>	<b>87.5</b>		

**Budgeted Positions (continued) – [Library](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b><u>LIBRARY</u></b>					
Cataloging Technician - GF	0.0	0.0	1.0	B	\$3,184-\$3,878
Cataloging Technician - GF PT	2.3	2.3	0.6	B	\$3,184-\$3,878
Library Assistant 1, 2 - GF	3.0	3.0	3.0	B	\$3,184-\$3,878
Library Clerk 1 - PT	1.0	1.0	1.0	B	\$2,512-\$3,063
Library Clerk 2	3.0	3.0	3.0	B	\$2,825-\$3,447
Library Clerk 2 - PT	1.5	1.5	2.0	B	\$2,825-\$3,447
Library Clerk 3 - PT	1.0	1.0	0.5	B	\$2,825-\$3,447
Library Coordinator	1.0	1.0	1.0	B	\$3,003-\$3,657
Library Specialist 2	3.0	3.0	3.0	B	\$3,184-\$3,878
Library Specialist 3	1.0	1.0	1.0	B	\$3,802-\$4,627
Security Info Attendant - PT	1.5	1.5	1.5	B	\$2,512-\$3,063
Administrative Assistant	1.0	1.0	1.0	E	\$3,521-\$4,280*
Department Manager 1	1.0	1.0	1.0	E	\$6,307-\$7,666*
Library Director	1.0	1.0	1.0	E	\$9,112*
Librarian 1 - PT	1.0	1.0	1.0	L	\$4,347-\$5,881*
Librarian 2	2.7	3.0	3.0	L	\$4,555-\$6,163*
Librarian 3	3.0	3.0	3.0	L	\$5,074-\$6,864*
Division Supervisor	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	S	\$4,803-\$5,734*
<b>Subtotal Regular Employees</b>	<b>28.0</b>	<b>28.3</b>	<b>28.6</b>		
Sunday Staffing Estimate	0.0	0.0	1.2	B	
Sunday Staffing Estimate	0.0	0.0	0.5	L	
Temporary Labor	13.4	13.4	13.4	T	
<b>TOTAL LIBRARY</b>	<b>41.4</b>	<b>41.7</b>	<b>43.7</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	18.3	18.3	18.8	B	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	E	Non-Union
Professional Librarians Employee Group	6.7	7.0	7.5	L	AFSCME 114L
Supervisor/Professional Employee Group	0.0	0.0	1.0	S	Teamster 231
Temporary Labor Employee Group	13.4	13.4	13.4	T	NU/AFSCME

\* See "General Salary Information"

**Budgeted Positions (continued) – [Museum](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>MUSEUM</b>					
Accounting Technician	1.0	0.0	0.0	B	--
Assist. Ed/Public Programs Coordinator	2.0	2.0	2.0	B	\$3,585-\$4,367
Custodial Maint. Worker 1 - PT	0.5	0.5	0.0	B	--
Custodial Maint. Worker 2	1.0	1.0	0.0	B	--
Exhibits Assistant	1.0	1.0	1.0	B	\$2,825-\$3,447
Museum Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Office Assistant 2 - PT	0.0	0.5	0.0	B	--
Office Assistant 3	0.3	1.0	1.0	B	\$3,003-\$3,657
Security Information Attendants - PT	2.2	2.2	2.2	B	\$2,512-\$3,063
Museum Director	1.0	1.0	1.0	E	\$9,828*
Exhibits Designer	1.0	1.0	1.0	S	\$4,267-\$5,095*
Museum Curator	2.0	2.0	2.0	S	\$4,803-\$5,734*
Museum Facilities Manager	1.0	1.0	0.0	S	--
Support and Services Supervisor	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
<b>Subtotal Regular Employees</b>	<b>15.0</b>	<b>14.2</b>	<b>11.2</b>		
Temporary Labor	2.4	2.4	2.4	T	
<b>TOTAL MUSEUM</b>	<b>17.4</b>	<b>16.6</b>	<b>13.6</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	9.0	9.2	7.2	B	AFSCME 114
Non-Represented Employee Group	1.0	1.0	1.0	E	Non-Union
Supervisor/Professional Employee Group	5.0	4.0	3.0	S	Teamster 231
Temporary Labor Employee Group	2.4	2.4	2.4	T	Non-Union

\* See "General Salary Information"

**Budgeted Positions (continued) – [Planning and Community Development Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>PLANNING AND COMMUNITY DEVELOPMENT</b>					
<b>Planning:</b>					
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Secretary 3	1.0	1.0	1.0	B	\$3,003-\$3,657
Department Manager 2	0.0	0.0	1.0	E	\$6,685-\$8,126*
Planning & Comm. Dev. Director	1.0	1.0	1.0	E	\$10,109*
Program Specialist	0.8	0.8	1.0	E	\$4,193-\$5,097*
GIS Analyst	1.0	1.0	1.0	S	\$4,803-\$6,021*
GIS Analyst, Senior	1.0	1.0	1.0	S	\$5,405-\$6,776*
Planner 1, 2	8.0	8.0	9.0	S	\$4,022-\$6,021*
Planner, Senior	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	S	\$5,734-\$7,188*
<b>Total:</b>	<b>15.8</b>	<b>16.8</b>	<b>19.0</b>		
<b>Community Development:</b>					
Accounting Technician	0.0	1.0	1.0	B	\$3,379-\$4,109
Administrative Secretary	1.0	1.0	1.0	B	\$3,379-\$4,109
Housing Rehab. Specialist	1.0	1.0	1.0	B	\$4,028-\$4,910
Development Specialist 2	2.0	2.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	2.0	1.0	1.0	S	\$5,734-\$6,846*
Program Specialist	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,267-\$5,095*
<b>Total:</b>	<b>8.0</b>	<b>7.0</b>	<b>6.0</b>		
<b>Development Services:</b>					
Electrical Inspector 1, 2, 3	2.0	3.0	3.0	B	\$4,536-\$6,594
Office Assistant 1	0.0	1.0	1.0	B	\$2,512-\$3,063
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Permit Program Systems Administrator	0.5	0.0	0.0	B	--
Permit Technician	3.0	3.0	3.0	B	\$3,802-\$4,627
Plans Examiner	2.0	1.0	2.0	B	\$5,107-\$6,221
Plans Examiner - PT	0.0	0.5	0.0	B	--
Senior Building Inspector	1.0	1.0	1.0	B	\$5,107-\$6,221
Department Manager 2	1.0	1.0	0.0	E	--
Building Official	1.0	1.0	1.0	S	\$6,453-\$7,705*
Division Supervisor	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	S	\$5,734-\$6,846*
<b>Subtotal Regular Employees</b>	<b>12.5</b>	<b>13.5</b>	<b>14.0</b>		
Temporary Labor	<u>0.1</u>	<u>0.4</u>	<u>0.4</u>	T	
<b>Total:</b>	<b>12.6</b>	<b>13.9</b>	<b>14.4</b>		
<b>TOTAL PLANNING DEPARTMENT</b>	<b>36.4</b>	<b>37.7</b>	<b>39.4</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	13.5	15.5	16.0	B	AFSCME 114
Non-Represented Employee Group	2.8	2.8	3.0	E	Non-Union
Supervisor/Professional Employee Group	20.0	19.0	20.0	S	Teamster 231
Temporary Labor Employee Group	0.1	0.4	0.4	T	Non-Union

\* See "General Salary Information"



**Budgeted Positions (continued) – [Hearing Examiner Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>HEARING EXAMINER</b>					
Administrative Assistant - PT	0.5	0.5	0.5	E	\$3,521-\$4,280*
Hearing Examiner	1.0	1.0	1.0	E	\$9,791*
<b>TOTAL HEARING EXAMINER DEPT.</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Represented Employee Group</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>E</i>	<i>Non-Union</i>

\* See "General Salary Information"

**– [Human Resources Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>HUMAN RESOURCES DEPARTMENT</b>					
<b>Human Resources:</b>					
Administrative Assistant	0.5	0.0	0.0	E	--
Financial Technician	2.0	2.0	2.0	E	\$3,134-\$3,810*
Human Resources Analyst	2.0	2.0	3.0	E	\$4,712-\$5,728*
<i>Human Resources Generalist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Human Resources Analyst, Senior	1.0	0.0	1.0	E	\$5,295-\$6,437*
<i>Human Resources Analyst</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Human Resources Assistant	0.0	1.0	1.0	E	\$3,322-\$4,037*
Human Resources Director	1.0	1.0	1.0	E	\$9,112*
Human Resources Generalist	0.0	0.7	0.7	E	\$4,193-\$5,097*
Office Technician	0.5	0.0	0.0	E	--
Payroll Lead	1.0	1.0	1.0	E	\$3,521-\$4,280*
Program Manager 1	1.0	2.0	2.0	E	\$5,613-\$6,823*
Program Manager 2	1.0	0.0	0.0	E	--
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$4,193-\$5,097*
<b>Subtotal Regular Employees</b>	<b>13.0</b>	<b>12.7</b>	<b>12.7</b>		
Temporary Labor	0.2	0.3	0.3	T	
<b>TOTAL HUMAN RESOURCES DEPT.</b>	<b>13.2</b>	<b>13.0</b>	<b>13.0</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Represented Employee Group</i>	<i>13.0</i>	<i>12.7</i>	<i>12.7</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.2</i>	<i>0.3</i>	<i>0.3</i>	<i>T</i>	<i>Non-Union</i>

\* See "General Salary Information"

**Budgeted Positions (continued) – [Finance Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>FINANCE DEPARTMENT</b>					
Accounting Assistant 2	3.0	3.0	3.0	B	\$3,003-\$3,657
Accounting Technician	3.0	3.0	3.0	B	\$3,379-\$4,109
City Tax Representative	1.0	1.0	1.0	B	\$3,379-\$4,109
Office Assistant 1	0.0	0.5	0.0	B	--
<i>Micrographics/Imaging Tech - GF</i>	<i>1.0</i>	<i>0.4</i>	<i>0.0</i>	B	--
Office Assistant 2	1.0	0.0	1.0	B	\$2,825-\$3,447
<i>Accounting Assistant 2</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	B	--
Office Assistant 2 - PT	0.0	0.0	0.9	B	\$2,825-\$3,447
Records Management Coordinator	1.0	1.0	1.0	B	\$3,802-\$4,627
Secretary 3	0.0	0.0	1.0	B	\$3,003-\$3,657
Administrative Assistant	1.0	1.0	1.0	E	\$3,521-\$4,280*
Department Manager 2	0.0	0.0	1.0	E	\$6,685-\$8,126*
<i>Program Manager 2</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	E	--
Finance Director	1.0	1.0	1.0	E	\$10,744*
Financial Analyst/Auditor	0.0	0.0	1.0	E	\$5,295-\$6,437*
Program Coordinator	0.0	0.0	1.0	E	\$5,613-\$6,823*
<i>Program Manager 1</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	E	--
Program Manager 2	2.0	2.0	1.0	E	\$5,950-\$7,594*
Program Specialist	1.0	1.0	2.0	E	\$4,193-\$5,097*
<i>Program Technician - PT</i>	<i>0.7</i>	<i>0.7</i>	<i>0.0</i>	E	--
Accountant 1, 2	3.0	3.0	4.0	S	\$4,527-\$6,021*
<b>TOTAL FINANCE DEPARTMENT</b>	<b>20.7</b>	<b>20.6</b>	<b>22.9</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Uniformed Employee Group</i>	<i>11.0</i>	<i>9.9</i>	<i>10.9</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>6.7</i>	<i>7.7</i>	<i>8.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>3.0</i>	<i>3.0</i>	<i>4.0</i>	<i>S</i>	<i>Teamster 231</i>

\* See "General Salary Information"

**Budgeted Positions (continued) – [Information Technology Services Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>INFORMATION TECHNOLOGY SERVICES DEPARTMENT</b>					
Accounting Technician	0.6	0.6	1.0	B	\$3,379-\$4,109
Network Technician 2	1.0	1.0	1.0	B	\$3,585-\$4,367
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Tech. Support & Applications Spec.	1.0	1.0	1.0	B	\$4,813-\$5,864
Tech. Support & Training Spec.	5.0	5.0	5.0	B	\$4,536-\$5,522
Television Production Assistant - PT	0.0	0.0	0.8	B	\$3,802-\$4,627
Department Manager 1 (Delay Hire)	0.0	0.0	0.5	E	\$6,307-\$7,666*
Information Tech. Serv. Director	1.0	1.0	1.0	E	\$10,109*
GIS Analyst	0.0	1.0	1.0	S	\$4,803-\$6,322*
GIS Analyst Senior	0.0	1.0	1.0	S	\$5,405-\$6,776*
Network Administrator	1.0	1.0	1.0	S	\$6,083-\$7,626*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	1.0	2.0	2.0	S	\$5,734-\$7,547*
Systems Analyst 2	6.0	7.0	7.0	S	\$5,734-\$7,547*
<b>Subtotal Regular Employees</b>	<b>18.6</b>	<b>22.6</b>	<b>24.3</b>		
Temporary Labor	0.6	0.6	0.0	T	
<b>TOTAL INFO TECH SERVICES DEPT.</b>	<b>19.2</b>	<b>23.2</b>	<b>24.3</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	8.6	8.6	9.8	B	AFSCME 114
Non-Represented Employee Group	1.0	1.0	1.5	E	Non-Union
Supervisor/Professional Employee Group	9.0	13.0	13.0	S	Teamster 231
Temporary Labor Employee Group	0.6	0.6	0.0	T	Non-Union

\* See "General Salary Information"

– [Legal Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>LEGAL DEPARTMENT</b>					
Assistant City Attorney	2.0	2.0	2.0	E	\$5,295-\$6,437*
Assistant City Attorney, Senior	4.8	4.8	4.8	E	\$6,685-\$8,532*
City Attorney	1.0	1.0	1.0	E	\$10,744*
Deputy City Attorney	0.0	0.0	1.0	E	\$7,086-\$9,044*
Assistant City Attorney, Senior	1.0	1.0	0.0	E	--
Legal Administrative Assistant	1.0	1.0	1.0	E	\$3,956-\$4,809*
Legal Assistant	2.0	2.0	2.0	E	\$3,322-\$4,037*
Program Specialist	1.0	1.0	1.0	E	\$4,193-\$5,097*
<b>TOTAL LEGAL</b>	<b>12.8</b>	<b>12.8</b>	<b>12.8</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Represented Employee Group	12.8	12.8	12.8	E	Non-Union

\* See "General Salary Information"

**Budgeted Positions (continued) – Executive Department**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>EXECUTIVE DEPARTMENT</b>					
Administrative Assistant	0.5	1.0	1.0	E	\$3,521-\$4,280*
Chief Administrative Officer	1.0	0.0	0.0	E	--
Economic Development Manager	0.0	1.0	1.0	E	\$7,086-\$8,613*
Executive Assistant	1.0	1.0	1.0	E	\$3,956-\$4,809*
Office Assistant	0.0	1.0	1.0	E	\$2,790-\$3,393*
Program Manager 1	2.0	0.0	0.0	E	--
Program Manager 2	1.0	1.0	3.0	E	\$5,950-\$7,232*
Program Coordinator	0.0	1.0	0.0	E	--
Program Specialist	0.0	1.0	0.0	E	--
Mayor	1.0	1.0	1.0	O	\$11,066*
<b>TOTAL EXECUTIVE</b>	<b>6.5</b>	<b>8.0</b>	<b>8.0</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Mayor	1.0	1.0	1.0	O	Elected
Non-Represented Employee Group	5.5	7.0	7.0	E	Non-Union

\* See "General Salary Information"

– **Legislative Department**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>LEGISLATIVE</b>					
Council Members	7.0	7.0	7.0	O	\$1,950
Executive Assistant	1.0	1.0	1.0	E	\$3,956-\$4,809*
Program Specialist	1.0	1.0	1.0	E	\$4,193-\$5,097*
<b>Subtotal Regular Employees</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>		
Temporary Labor	0.0	0.2	0.2	T	
<b>TOTAL LEGISLATIVE</b>	<b>9.0</b>	<b>9.2</b>	<b>9.2</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Council Members	7.0	7.0	7.0	O	Elected
Non-Represented Employee Group	2.0	2.0	2.0	E	Non-Union
Temporary Labor Employee Group	0.0	0.2	0.2	T	Non-Union

\* See "General Salary Information"

– **Public Development Authority**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>PUBLIC DEVELOPMENT AUTHORITY</b>					
Administrative Assistant	0.8	0.8	0.8	E	\$3,521-\$4,280*
<b>TOTAL PUBLIC DEVELOPMENT AUTH.</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Represented Employee Group	0.8	0.8	0.8	E	Non-Union

\* See "General Salary Information"

**Budgeted Positions (continued) – [Public Works Department](#)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b><u>PUBLIC WORKS</u></b>					
<b>P.W. Administration:</b>					
Accounting Assistant 2	1.0	1.0	1.0	B	\$3,003-\$3,657
Accounting Technician	3.0	3.0	3.0	B	\$3,379-\$4,109
Administrative Secretary	1.0	1.0	1.0	B	\$3,379-\$4,109
Office Assistant 2	2.0	2.0	2.0	B	\$2,825-\$3,447
Office Assistant 3	0.0	0.0	1.0	B	\$2,825-\$3,447
Safety Specialist	1.0	1.0	1.0	B	\$4,536-\$5,522
Assistant Director	0.5	1.0	1.0	E	\$7,511-\$9,587*
Department Manager 1	0.0	0.0	0.7	E	\$6,307-\$7,666*
Director of Public Works	1.0	1.0	1.0	E	\$10,744*
Program Specialist	1.0	1.0	1.0	E	\$4,193-\$5,097*
Program Coordinator	2.0	2.0	2.0	S	\$4,803-\$5,734*
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Support and Services Supervisor	0.0	0.0	1.0	S	\$4,022-\$4,803*
Administrative Secretary	1.0	1.0	0.0	B	--
Systems Analyst 1	1.0	1.0	1.0	S	\$4,803-\$6,322*
<b>Subtotal Regular Employees</b>	<b>15.5</b>	<b>16.0</b>	<b>17.7</b>		
Temporary Labor	0.2	0.2	0.2	T	
<b>Total:</b>	<b>15.7</b>	<b>16.2</b>	<b>17.9</b>		
<b>Natural Resources:</b>					
Ed Programs/Activities Coordinator	0.0	1.0	1.0	B	\$3,585-\$4,367
Ed Programs/Activities Coordinator - PT	0.5	0.0	0.0	B	--
Ed Programs/Activities Coordinator - LT	0.5	0.0	0.0	B	--
Engineering Technician	1.0	1.0	4.0	B	\$3,802-\$4,627
Engineering Technician - LT	1.0	0.5	0.0	B	--
Office Assistant 2 - PT	0.0	0.0	0.7	B	\$2,825-\$3,447
Senior Surface Water Technician	1.0	1.0	1.0	B	\$4,028-\$4,910
Source Control Technician - PT	1.0	1.0	1.0	B	\$3,585-\$4,367
Assistant Director/Natural Resources	0.0	1.0	1.0	E	\$7,511-\$9,130*
Program Manager 2	2.0	2.0	1.8	E	\$5,950-\$7,232*
Program Manager 1	0.0	1.0	1.0	S	\$5,734-\$6,846*
Program Coordinator	1.0	0.0	0.0	S	--
Project Engineer	0.0	0.0	1.0	S	\$6,083-\$7,626*
Program Coordinator - LT	1.0	1.0	0.5	S	\$4,803-\$5,734*
<b>Subtotal Regular Employees</b>	<b>9.0</b>	<b>9.5</b>	<b>13.0</b>		
Temporary Labor	1.9	5.7	5.7	T	
<b>Total:</b>	<b>10.9</b>	<b>15.2</b>	<b>18.7</b>		
<b>Watershed Acquisition and Management</b>					
Program Manager 2	0.0	0.0	0.2	E	\$5,950-\$7,232*
<b>Total:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>		

**Budgeted Positions (continued)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>PUBLIC WORKS</b>					
<b>Treatment Plants:</b>					
Incinerator Operator 1	3.0	3.0	2.0	B	\$4,536-\$5,522
Lab Technician	4.0	4.0	4.0	B	\$4,028-\$4,910
Maintenance Specialist	3.0	3.0	3.0	B	\$5,107-\$6,221
Maintenance Technician	7.0	7.0	7.0	B	\$4,536-\$5,522
Maintenance Worker 3	2.0	2.0	2.0	B	\$3,585-\$4,367
Plant Operator In Training	2.0	2.0	4.0	B	\$4,536-\$5,522
Plant Operator 1 & 2	7.0	7.0	6.0	B	\$4,813-\$6,221
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	B	\$4,813-\$5,864
Utility Worker 1 & 2, Skilled Worker 1	2.0	2.0	2.0	B	\$3,184-\$4,367
Department Manager 2	1.0	1.0	1.0	E	\$6,685-\$8,126*
Program Manager 1	4.0	4.0	4.0	S	\$5,734-\$6,846*
Water Quality Specialist	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,095-\$6,387*
<b>Subtotal Regular Employees</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>		
Temporary Labor	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	T	
<b>Total:</b>	<b>42.4</b>	<b>42.4</b>	<b>42.4</b>		
<b>Utilities:</b>					
Utility Locator	1.0	1.0	1.0	B	\$3,585-\$4,367
Utility Worker 1, 2	4.0	3.0	5.0	B	\$3,184-\$4,109
Utility Worker 1, 2 - LT	2.0	2.0	2.0	B	\$3,184-\$4,109
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	B	\$3,184-\$4,627
Water Distribution Specialist 2, 3, 4, 5	15.3	16.0	14.0	B	\$3,379-\$5,210
Division Supervisor	3.0	3.0	3.0	S	\$4,803-\$5,734*
Program Coordinator	0.0	1.0	1.0	S	\$4,803-\$5,734*
<i>Program Specialist</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,405-\$6,453*
<b>Subtotal Regular Employees</b>	<b>36.3</b>	<b>36.0</b>	<b>36.0</b>		
Temporary Labor	<u>2.9</u>	<u>3.3</u>	<u>3.3</u>	T	
<b>Total:</b>	<b>39.2</b>	<b>39.3</b>	<b>39.3</b>		
<b>Maintenance:</b>					
Neighborhood Code Compliance Officer	1.0	1.0	1.0	B	\$4,028-\$4,910
Utility Worker 1, 2; Skilled Worker 1, 2	19.0	19.0	19.0	B	\$3,184-\$4,627
Department Manager 2	1.0	1.0	1.0	E	\$6,685-\$8,126*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,803-\$5,734*
<b>Subtotal Regular Employees</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>		
Temporary Labor - LT	0.3	0.0	0.0	T	
Temporary Labor	<u>6.2</u>	<u>2.8</u>	<u>2.8</u>	T	
<b>Total:</b>	<b>29.5</b>	<b>25.8</b>	<b>25.8</b>		

**Budgeted Positions (continued)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>PUBLIC WORKS</b>					
<b>Purchasing &amp; Materials Management:</b>					
Buyer	2.0	2.0	2.0	B	\$3,802-\$4,627
Lead Buyer	1.0	1.0	1.0	B	\$5,107-\$6,221
Warehouse Worker	3.0	3.0	4.0	B	\$3,585-\$4,367
Department Manager 1	1.0	1.0	0.0	E	--
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,803-\$5,734*
<b>Subtotal Regular Employees</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>		
Temporary Labor	<u>0.4</u>	<u>1.0</u>	<u>0.6</u>	T	
<b>Total:</b>	<b>8.4</b>	<b>9.0</b>	<b>8.6</b>		
<b>Supervision &amp; Technology:</b>					
Conduit Locator - LT	1.0	0.0	0.0	B	--
GIS Technician, Senior	3.0	3.0	3.0	B	\$4,536-\$5,522
Office Assistant 2	1.0	1.0	0.0	B	--
Operations Data Assistant	1.0	1.0	1.0	B	\$2,825-\$3,447
Service Representative 1, 2	3.0	3.0	3.0	B	\$3,184-\$4,367
GIS Analyst (transfer to ITSD and Dispatch)	2.0	0.0	0.0	S	--
GIS Analyst Senior (transfer to ITSD)	1.0	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Manager 2 (reclass transfer to ITSD)	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
<b>Subtotal Regular Employees</b>	<b>14.0</b>	<b>9.0</b>	<b>8.0</b>		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
<b>Total:</b>	<b>14.5</b>	<b>9.5</b>	<b>8.5</b>		
<b>Fleet Administration:</b>					
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	B	\$4,028-\$5,210
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B	\$4,536-\$5,522
Service Writer	0.0	0.0	1.0	B	\$3,802-\$4,627
Service Writer - LT	1.0	1.0	0.0	B	--
Department Manager 1	0.0	0.0	0.3	E	\$6,307-\$7,666*
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,803-\$5,734*
<b>Subtotal Regular Employees</b>	<b>9.0</b>	<b>9.0</b>	<b>9.3</b>		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
<b>Total:</b>	<b>9.5</b>	<b>9.5</b>	<b>9.8</b>		
<b>Facilities:</b>					
Custodial Maint. Worker 1	10.0	11.0	12.0	B	\$2,512-\$3,063
Custodial Maint. Worker 1 - GF	1.0	1.0	1.0	B	\$2,694-\$3,283
Custodial Maint. Worker 1 - PT	1.0	0.5	0.5	B	\$2,512-\$3,063
Custodial Maint. Worker 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Maintenance Worker 3	4.0	4.0	5.0	B	\$3,585-\$4,367
Division Supervisor	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,267-\$5,095*
<b>Total:</b>	<b>20.0</b>	<b>20.5</b>	<b>22.5</b>		
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T	
<b>Total:</b>	<b>21.0</b>	<b>21.5</b>	<b>23.5</b>		

**Budgeted Positions (continued)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b><u>PUBLIC WORKS</u></b>					
<b>Engineering:</b>					
Associate Engineering Technician - LT	0.0	0.5	1.0	B	\$3,379-\$4,109
Engineering Assistant	1.0	1.0	1.0	B	\$4,536-\$5,522
Engineering Technician	2.0	2.0	2.0	B	\$3,802-\$4,627
Project Records Coordinator	1.0	1.0	1.0	B	\$3,585-\$4,367
Property Acquisition Specialist	1.0	1.0	1.0	B	\$4,536-\$5,522
Senior Construction Inspector	3.0	3.0	4.0	B	\$4,281-\$5,210
Senior Construction Inspector - LT	0.0	0.0	1.0	B	\$4,281-\$5,210
Senior Permits Reviewer	2.0	2.0	2.0	B	\$4,281-\$5,210
Senior Surveyor	1.0	1.0	1.0	B	\$4,028-\$4,910
Assistant Director	1.0	1.0	1.0	E	\$7,511-\$9,587*
Department Manager 2	2.0	1.0	1.0	E	\$6,685-\$8,126*
Planner 2	1.0	1.0	1.0	S	\$4,803-\$6,021*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	0.0	1.0	1.0	S	\$4,803-\$5,734*
Division Supervisor	1.0	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Specialist	1.0	1.0	1.0	S	\$4,267-\$5,095*
Project Engineer	4.0	4.0	5.0	S	\$6,083-\$7,626*
Project Engineer - LT	1.0	1.0	1.0	S	\$6,083-\$7,626*
Utility Engineer	1.0	1.0	1.0	S	\$5,405-\$6,453*
<b>Subtotal Regular Employees</b>	<b>25.0</b>	<b>24.5</b>	<b>28.0</b>		
Temporary Labor	1.0	1.0	1.0	T	
<b>Total:</b>	<b>26.0</b>	<b>25.5</b>	<b>29.0</b>		
<b>Transportation:</b>					
Accounting Assistant 3	1.0	0.0	0.0	B	--
Associate Engineering Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Associate Engineering Technician - LT (Conduit)	0.0	0.5	0.0	B	--
Electronics Tech, Electronics Spec	5.0	4.0	4.0	B	\$4,028-\$5,864
Parking Controls Technician 1	1.0	1.0	2.0	B	\$2,825-\$3,447
Parking Controls Technician 1 - GF	1.0	1.0	0.0	B	--
Parking Controls Technician 2	0.0	0.0	1.0	B	\$3,003-\$3,657
Parking Controls Technician 2 - GF	1.0	1.0	0.0	B	--
Secretary 3	1.0	1.0	0.0	B	--
Signal Systems Specialist	1.0	1.0	1.0	B	\$4,813-\$5,864
Skilled Worker 2	2.0	2.0	2.0	B	\$3,802-\$4,627
Utility 2, Skilled Worker 1	3.0	3.0	3.0	B	\$3,379-\$4,367
Department Manager 2	1.0	1.0	1.0	E	\$6,685-\$8,126*
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Manager 2	1.0	1.0	1.0	S	\$6,083-\$7,263*
Traffic Operations Engineer	1.0	1.0	1.0	S	\$5,405-\$6,453*
<b>Subtotal Regular Employees</b>	<b>21.0</b>	<b>19.5</b>	<b>18.0</b>		
Temporary Labor	2.4	2.5	2.5	T	
<b>Total:</b>	<b>23.4</b>	<b>22.0</b>	<b>20.5</b>		



**Budgeted Positions (continued)**

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	Employee Group	Monthly Salary Range
<b>PUBLIC WORKS</b>					
<b>TOTAL PUBLIC WORKS</b>	<b>240.5</b>	<b>235.9</b>	<b>244.2</b>		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	164.3	162.0	168.2	B	AFSCME 114
Non-Represented Employee Group	11.5	12.0	12.0	E	Non-Union
Supervisor/Professional Employee Group	43.0	39.0	41.5	S	Teamster 231
Temporary Labor Employee Group	21.7	22.9	22.5	T	Non-Union

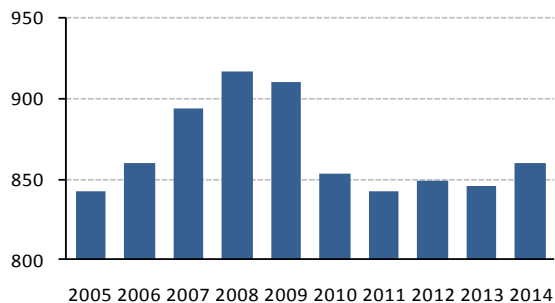
\* See "General Salary Information"

GRAND TOTAL - CITY-WIDE	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014
	<b>849.4</b>	<b>845.8</b>	<b>861.8</b>

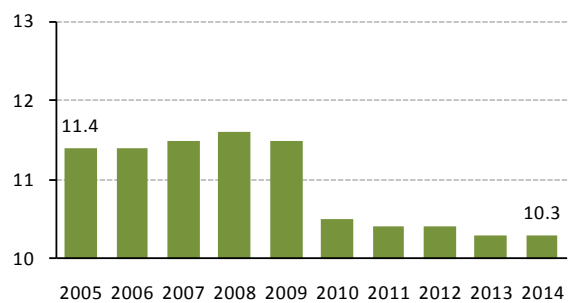
**10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS  
FROM ADOPTED BUDGETS**

Employee Group	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Group	77.1	79.9	83.9	90.8	87.0	80.1	76.9	79.6	77.1	79.3
Supervisors and Professionals	104.9	103.4	108.6	107.8	106.0	100.0	97.5	97.0	96.0	100.5
Professional Librarians	8.0	8.0	8.0	8.0	8.0	6.3	7.0	6.7	7.0	7.5
Emergency Med Svcs Dispatch	12.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Fire Supervisors	7.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0
Firefighters	122.5	126.0	132.0	135.0	133.0	129.0	133.0	133.0	127.5	123.5
Police Uniformed	95.1	100.0	102.0	102.0	106.0	99.7	101.0	102.0	101.0	103.0
Police Lieutenants									5.0	6.0
WHAT COMM Dispatch	23.0	23.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	323.5	327.3	336.5	352.1	351.6	319.8	310.2	314.9	313.7	325.0
<b>TOTAL REGULAR</b>	<b>783.1</b>	<b>797.6</b>	<b>827.0</b>	<b>851.7</b>	<b>847.6</b>	<b>790.9</b>	<b>781.6</b>	<b>789.2</b>	<b>783.3</b>	<b>799.8</b>
Temporary Labor	59.2	62.2	66.6	64.6	62.6	62.0	60.6	60.2	62.5	62.0
<b>TOTAL PAID WORKFORCE</b>	<b>842.3</b>	<b>859.8</b>	<b>893.6</b>	<b>916.3</b>	<b>910.2</b>	<b>852.9</b>	<b>842.2</b>	<b>849.4</b>	<b>845.8</b>	<b>861.8</b>

**TOTAL BUDGETED POSITIONS**



**FTE's per 1,000 City Population**



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

**Significant Changes to Budgeted Positions by Year**

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

- 2014** New positions in the 2014 budget are for specific goals such as: Public Safety, IT, and environmental resources. In total, the net change from 2013 is an increase of 16 FTEs.
- 2013** The overall net reduction in the number of city employees is a decrease of 3.6 FTEs. This change reflects the loss of several temporary positions that were funded by grants and the addition of several new positions in key areas to achieve specific goals. Planning is the best example of this as staff is being added to work on the City's Comprehensive Plan, which is a state requirement due in 2014.
- 2012** The city continues to realign and reorganize staff as directed by Council policy or if opportunities present themselves. New positions in the 2012 budget are for specific goals such as: Staff at Post Point to operate the incinerators as part of a biochemical oxygen demand (BODY) strategy. In total, the net change in City employees is 7.2 FTEs.
- 2011** The overall number of city employees continues to contract in order to reduce expenditures citywide. The net reduction in budgeted FTEs from 2010 to 2011 is 10.7. The reduction was achieved through layoffs, attrition, and reduction in hours of some employees. These reductions are necessary to offset the increase in salaries and benefits that continue to outpace revenues. Positions in Fire, Police, and Public Works were added on a case-by-case basis with grant funding, limited terms, or other offsetting revenue.