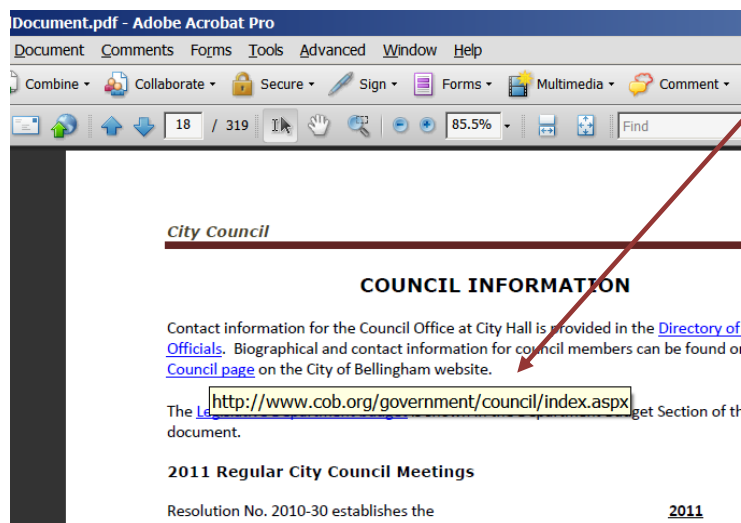


Navigation Tips

There are many **hyperlinks** in this Budget Document. All hyperlinks are blue and underlined

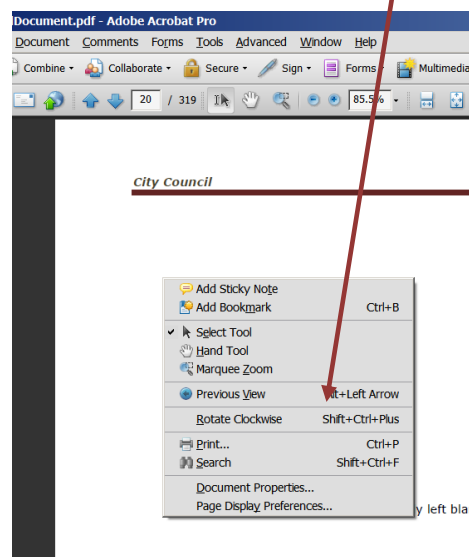
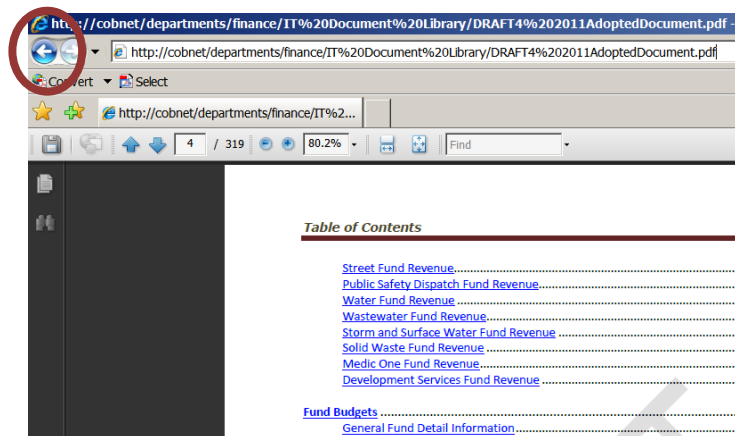
- **Some are internal** – go to another place in the file.
- **Some are external** – open another web page.



Hovering the mouse pointer over external links will display the link web address. Hovering over internal links will not display any information.

To go to the previous page in the Budget Document after using an internal hyperlink, use the Adobe Reader Previous View Function. Right click on any document page to access the menu or use Alt ← to go back.

Using your browser's **Back button** when in the Budget Document will close the budget and return you to the last web page you visited.



2015-16 Preliminary Biennial Budget

City of Bellingham, Washington

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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: October 6, 2014
RE: Proposed 2015-16 Biennial Budget

Overview

One of my priorities as Mayor has been to have a balanced budget while maintaining our level of service to the community. Bellingham is a city that is proud of our quality of life, and through making strategic investments, I believe this budget reflects our community values to create a safe, vibrant and liveable community where all of our citizens can live, work and play.

With policy guidance from the Bellingham City Council and input from numerous advisory groups, the City's first biennial budget is the result of a methodical and cooperative effort between the department head team, senior staff and myself. As with my last two budget proposals, this budget prioritizes balancing the City's general fund operations and revenue, while also proposing strategic investments in community priorities to accomplish our goals.

Much of the focus of my budget proposal comes from working with the community to help define priorities. Through our work with stakeholders such as the Community Solutions Workgroups, the Mayor's Neighborhood Advisory Commission and our other boards and commissions, my budget reflects our shared community priorities. It is also driven by policy direction given by the City Council through adoption of the Downtown Plan, the Economic Development Chapter of the Comprehensive Plan, and our Legacies and Strategic Commitments, among other adopted policy.

The community-oriented spending plan as outlined in my budget aims to invest in four complementary areas:

- **Public health and safety.** The City's General Financial Management Guidelines lists ensuring public safety as a Tier One priority. Based on feedback from the Community Solutions Workgroup on Downtown Public Health and Safety, as well as neighborhood groups, it is of high community interest to increase police presence in our city center, allowing flexibility for our officers to meet neighborhood needs. I propose adding two additional police officers dedicated to downtown to meet those goals and to implement the community policing model adopted by the Bellingham Police Department.
- **City Center.** The City Center Implementation Strategy I am proposing outlines a suite of investments in downtown, Old Town and the waterfront. My budget proposal includes investing in City assets such as the Federal Building, the downtown parking structure, and Maritime Heritage Park, as well as evaluation of City-wide facilities such as the library, City Hall, the municipal court building and the museum.

Mayor's Budget Message

- **Social services.** The City continues to strengthen its relationships with our social service partners by investing in a system of coordinated services. In addition to existing federal and local funding, I am proposing \$380,000 in human and social service grants. The City work-plan also includes supporting a new mental health court and community paramedics.
- **Community and economic development.** My budget envisions an emphasis on community and economic development through a focused Planning and Community Development department that invests in downtown, Samish Way and Old Town. Through our Comprehensive Plan update in 2016, we will also be working with our community to plan for future growth citywide. We can preserve neighborhood character while also providing opportunities for redevelopment in areas where we have already made investments in transportation, parks and utilities.

While these strategic investments position the City to take advantage of an improving economic environment, we are still faced with two significant challenges: The first is that the City's expenses are growing faster than our revenue, and the second is that the City is still recovering from the economic downturn. While our \$142 million general fund biennial budget is balanced for 2015 in this proposal, we are still facing a \$650,000 deficit for 2016. During the supplemental budget process next year, we will continue to analyze and evaluate our priorities, investments and expenses with the continued goal of balancing the budget while maintaining high levels of service to the community.

While the focus of my budget is investing in public health and safety, our City Center, social services and community and economic development, we continue to provide our residents with many other important programs:

- **Protecting Lake Whatcom:** Continued emphasis on protecting and providing clean drinking water by investing nearly \$14 million over the biennium in watershed acquisition, water treatment, boat inspections through the Aquatic Invasive Species program, and other programs.
- **Waterfront redevelopment:** The City continues to partner with community stakeholders to ensure environmental remediation, park design and public facilities to redevelop the waterfront. We continue to set aside funds to match the \$25 million state allocation for economic development.
- **Parks and recreation:** We continue to support our parks system, investing \$30 million over the next two years in acquisition, capital expenses and operations.
- **Public amenities:** We continue to maintain our streets, develop pedestrian and bicycle networks, and provide cultural amenities like the library and museum, among many other services.

I would like to thank the hard work of the City Council, our department heads, staff and our community for setting policies and goals and helping to guide the priorities in this budget proposal. I look forward to working with the City Council in the upcoming months to define a budget that pursues our collective vision for a vibrant community.



Mayor Kelli Linville

CITY OF BELLINGHAM LEGACIES AND STRATEGIC COMMITMENTS

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

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

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

Mobility & Connectivity Options

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

Access to Quality of Life Amenities

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

Quality, Responsive City Services

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

Equity & Social Justice

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

General Financial Management Guidelines Summary

I. Purpose and Background:

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

II. Financial Philosophy

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

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

III. Financial Management Priorities

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

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

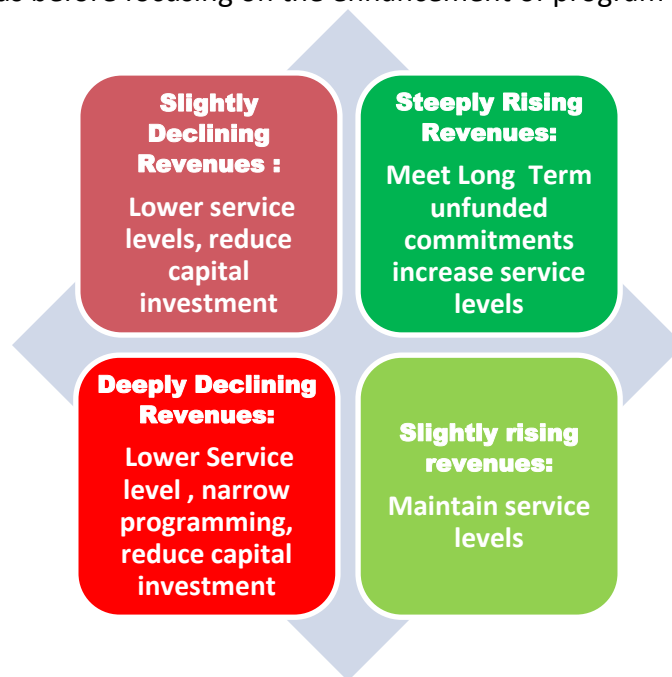
IV. Breadth of application

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

Following are the Budget and Financial Guidelines as currently revised:

City Management Guidelines

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



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

The Complete Financial Guidelines is available at:

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

CAPITAL FACILITIES TASK FORCE REPORT

Executive Summary

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

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

Guiding Principles

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

1. Make fully-informed decisions

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

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.

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

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

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

Published November 2010

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

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

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ELECTED OFFICIALS

MAYOR

Kelli Linville, Mayor

Executive Office(360) 778-8100

Email.....mayorsoffice@cob.org

MUNICIPAL COURT JUDGE

Debra Lev

Bellingham Municipal Court(360) 778-8150

CITY COUNCIL 2014

Council Office(360) 778-8200

Email.....ccmail@cob.org

Jack Weiss1st Ward

Gene Knutson.....2nd Ward

Cathy Lehman3rd Ward

Pinky Vargas4th Ward

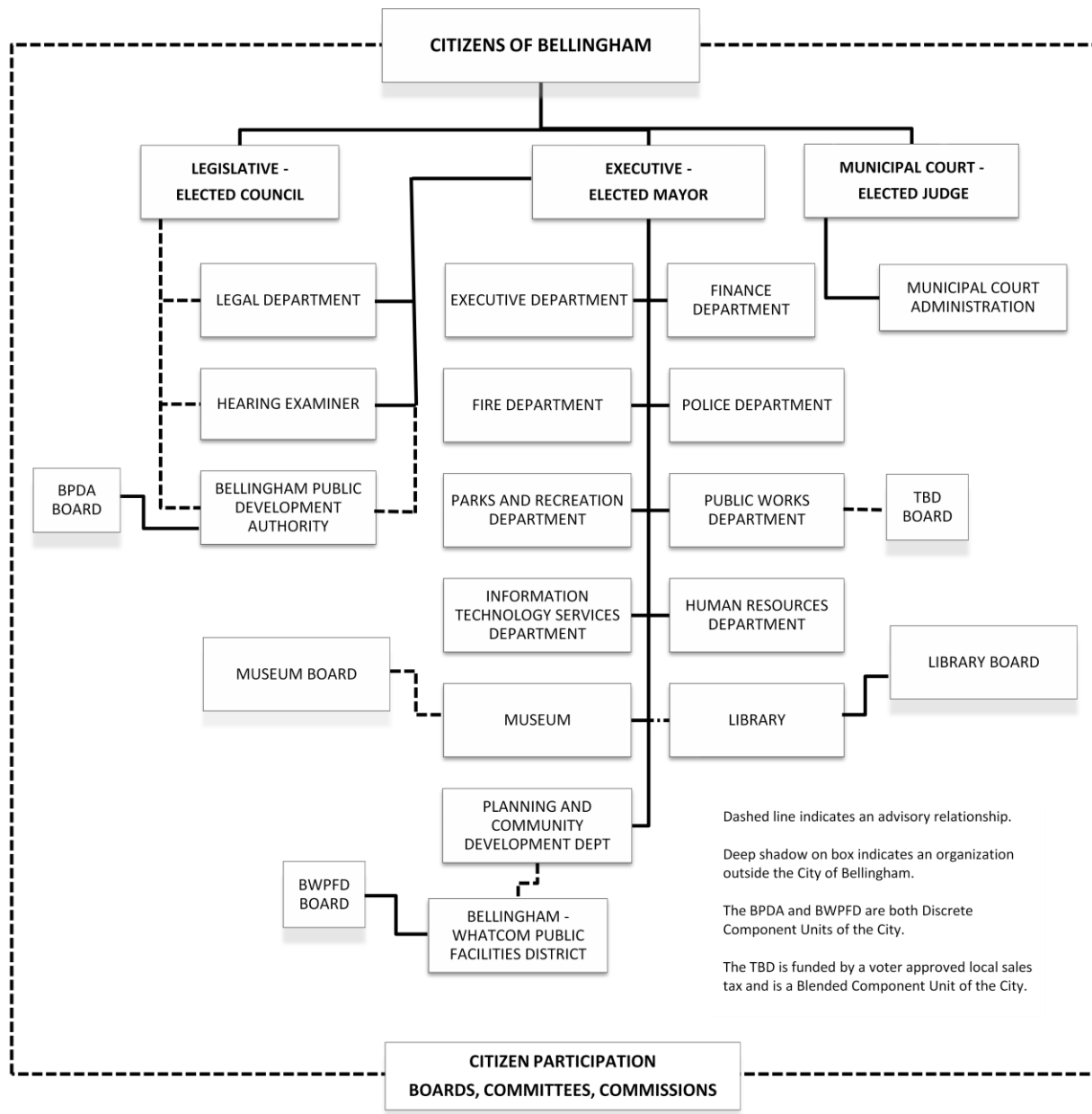
Terry Bornemann5th Ward

Michael Lilliquist6th Ward

Roxanne Murphy.....At-Large

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

CITY ORGANIZATION CHART



EXECUTIVE STAFF

Executive Staff(360) 778-8100
Communications Director, Vanessa Blackburn
Deputy Administrator, Brian Heinrich

DEPARTMENT DIRECTORY

Fire Chief, Bill Newbold(360) 778-8400
Police Chief, Clifford Cook(360) 778-8600
Court Administrator, Darlene Peterson(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 (vacant).....(360) 778-8300
Hearing Examiner (vacant)(360) 778-8399
Human Resources.....(360) 778-8220
Finance Director, Brian Henshaw(360) 778-8010
Information Technology Services Department Director, Marty Mulholland(360) 778-8050
City Attorney, Peter Ruffatto(360) 778-8270
Public Works Director, Ted Carlson(360) 778-7900

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BUDGET OVERVIEW

2015 - 2016 Biennial Budget Cycle

2014 Schedule for 2015-16 Budget Development

	May	June	July	August	September	October	November	December
Council New Initiatives Submitted								
Capital Requests								
Payroll Requests & Updates								
Internal Interfund Charges; Revenue Forecast								
Departments Enter Budget Requests								
Mayor & Departments Work Sessions								
Mayor's Final Preliminary Budget - Book to Printer								
Mayor's Budget Presented to Council								
Departmental Presentations Changes from Existing Plan								
Public Hearing on Property Tax & Revenue								
Public Hearing on Budget								
Council Modifies & Adopts Budget								

2015 Schedule for Mid-Biennium Review & Modification

	September	October	November	December
Mayor Performs Mid-biennial Review				
Mayor Presents Mid-biennium Budget Modification; Public Hearings are Held				
Council Adopts Mid-biennium Budget Modification				

Preparing and Amending the City's Budget

Preparing the Budget

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

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

First Year of the Biennium

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 budget biennium. 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

Budget Overview

submits the Mayor's Budget Message and the preliminary budget document to the Finance Director *on or before November 1st*. The Finance Director makes copies of the preliminary budget document available to taxpayers *no later than six weeks prior to January 1st*.

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 following calendar 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*.

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.

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

Second Year of the Biennium

No sooner than September 1 and no later than the end of the first fiscal year of the biennium, the Mayor prepares a proposed mid-biennial budget modification. Public Hearings on the proposed budget modification are held and the mid-biennium budget modification is presented in an ordinance for adoption by the City Council during this period.

Amending the Budget

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

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, City Council may reduce appropriations by ordinance, to keep expenditures within the available resources and to maintain appropriate reserves.

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, and Reporting System (BARS) required by the State of Washington.

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

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

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

The table on the following pages provides definitions of the fund types, and lists the individual funds.

The Mayor is ultimately responsible for all expenditures of City government, with day-to-day responsibility for fund management delegated to Department Heads. In most cases, a specific department has responsibility for a fund. More than one department may draw on the resources of the General Fund and other shared funds. The table on the following pages demonstrates these relationships.

Funds with *Shared Budgetary Responsibility; Finance balances the fund and manages reserves.

Fund #	Fund Name	Budgetary Responsibility
001 - General Fund: To account for financial resources not accounted for in other funds. The primary operating fund of the City, it supports general government activities, public safety, recreation, and planning and community development.		
1	General Fund	*Shared by most departments
100s - Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital.		
111	Street Fund	Public Works
113	Paths and Trails Reserve Fund	Public Works
123	Park Site Acquisition Fund	Parks and Recreation
125	Federal Building Grant Fund	Public Works
126	Library Gift Fund	Library
131	Olympic Pipeline Incident Fund	Public Works
132	Squalicum Park / Olympic Fund	Parks and Recreation
134	Olympic-Whatcom Falls Park Addition Fund	Parks and Recreation
135	Little Squalicum-Oeser Settlement Fund	Parks and Recreation
136	Environmental Remediation Fund	*Shared by departments
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared by most departments
142	Second 1/4% REET Fund	*Shared by most departments
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police
153	Criminal Justice Fund	Police
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Benefit District Fund	Finance
162	Public Ed & Gov't Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG Fund	PEG subfund for restricted revenues
172	Beyond Greenways Fund	Parks and Recreation
173	Greenways III	Parks and Recreation
177	Park Impact Fee Fund	Parks and Recreation
178	Sportsplex Fund	Parks and Recreation
180	Tourism Fund	Planning & Community Development
181	Low Income Housing Fund	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
200s - Debt Service Funds: To account for financial resources that are restricted, committed or assigned for payment of principal and interest. Also to account for the accumulation of resources and payment of general long-term debt, principal, and interest.		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
251-299	LID Debt Service Funds (not budgeted)	Finance
300s - Capital Projects Funds: To account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or other capital assets, excluding those financed by proprietary funds or for assets that will be held in trust for others.		
371	Waterfront Construction	*Shared by departments
400s - Enterprise Funds: To account for operations that are normally financed and operated similar to a private business, in which a fee is charged to external users for goods or services.		
410	Water Fund	Public Works
420	Wastewater Fund	Public Works
421	Wastewater LID Spec Assess	Wastewater subfund for LIDs
430	Storm and Surface Water Utility Fund	Public Works
440	Solid Waste Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
511	Radio Communications Fund	Subfund for radio communication operation
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
541	Technology Replacement & Reserve	Tech Replacement subfund
542	Computer Infrastructure	Computer Replacement subfund
543	GIS Administration	GIS Internal Services subfund
550	Claims and Litigation Fund	Legal
561	Unemployment Compensation Fund	Human Resources
562	Workers' Compensation Fund	Human Resources

Fund #	Fund Name	Budgetary Responsibility
565	Health Benefits Fund	Human Resources
570	PW Admin and Engineering Fund	Public Works
600s - Trust and Agency Funds: To account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other employee benefit plans.		
612	Firefighters Pension and Benefit Fund	Human Resources
613	Police Officers Pension and Benefit Fund	Human Resources
700s - Permanent Funds: To account for resources with legally restricted principal. Earnings on the principal may be used for designated programs.		
701	Beyond Greenways Endowment Fund	Parks and Recreation
702	Natural Resource Protection and Restoration Fund	Public Works
900s - Discrete Component Units: To account for legally separate organizations for which the city is legally or financially accountable.		
965	Public Facilities District Fund	PFD Board of Directors
970	Public Development Authority Fund	PDA Board of Directors

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CITYWIDE BUDGET OVERVIEW REPORTS

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

On the following pages, a citywide summary of the biennial budget, by department, is presented for the General Fund and summarized by type of fund for other funds. **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 biennial 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 for the biennium. 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.

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

This citywide summary of the biennial budget by account type is presented for the General Fund and summarized by type of fund for other funds.

[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.

Budget Overview

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 1/1/2015	\$ 14,153,483	\$ 20,724,620	\$ 1,713,328	\$ 1,525,489
REVENUES				
Fire	2,296,509	-	-	-
Police	2,131,295	11,264,121	-	-
Judicial Services	3,580,901	-	-	-
Parks & Recreation	3,057,407	9,448,220	-	-
Library	680,349	50,000	-	-
Museum	11,000	-	-	-
Planning & Com Devel	72,802	14,948,955	-	-
Hearing Examiner	58,058	-	-	-
Human Resources	1,254,199	-	-	-
Finance	3,408,573	-	4,666,232	-
ITSD	1,320,872	1,013,888	-	-
Legal	919,434	-	-	-
Office Of The Mayor	1,122,650	-	-	-
City Council	573,986	-	-	-
Non-Departmental	121,228,272	5,196,902	-	2,112,997
Public Works	-	40,644,947	-	-
Public Facilities Dist	-	-	-	-
TOTAL REVENUES	141,716,307	82,567,033	4,666,232	2,112,997
TOTAL AVAILABLE RESOURCES	155,869,790	103,291,653	6,379,560	3,638,486
EXPENDITURES				
Fire	32,208,922	2,866,947	-	-
Police	46,540,202	10,449,581	-	-
Judicial & Support Serv	4,162,006	-	-	-
Parks & Recreation	15,258,388	12,893,866	-	-
Library	8,563,854	52,272	-	-
Museum	3,015,612	-	-	-
Planning & Com Devel	5,702,939	17,035,261	-	-
Hearing Examiner	444,462	-	-	-
Human Resources	2,349,400	-	-	-
Finance	4,400,157	-	3,809,086	-
ITSD	5,523,561	946,622	-	-
Legal	3,502,270	-	-	-
Office Of The Mayor	1,698,006	-	-	-
City Council	1,042,174	-	-	-
Non-Departmental	7,950,745	2,035,652	-	-
Public Works	-	46,160,791	-	-
Public Facilities Dist	-	-	-	-
TOTAL EXPENDITURES	142,362,698	92,440,992	3,809,086	-
ESTIMATED ENDING RESERVE BALANCE 12/31/2016	13,507,092	10,850,661	2,570,474	3,638,486
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 155,869,790	\$ 103,291,653	\$ 6,379,560	\$ 3,638,486

-- by Department

2015-16 Biennial Budget

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2015-2016 BUDGET
\$ 44,977,456	\$ 20,271,517	\$ 13,657,702	\$ 4,473,220	\$ 1,648,264	\$ 123,145,079
12,037,533	-	-	-	-	14,334,042
-	-	-	-	-	13,395,416
-	-	-	-	-	3,580,901
1,568,615	-	-	1,591,940	-	15,666,182
-	-	-	-	-	730,349
-	-	-	-	-	11,000
4,154,858	-	-	-	-	19,176,615
-	-	-	-	-	58,058
-	31,147,428	7,908,935	-	-	40,310,562
-	-	-	-	-	8,074,805
-	4,231,048	-	-	-	6,565,808
-	2,286,733	-	-	-	3,206,167
-	-	-	-	-	1,122,650
-	-	-	-	-	573,986
-	-	-	-	-	128,538,171
142,538,034	41,070,674	-	359,758	-	224,613,413
-	-	-	-	2,475,972	2,475,972
160,299,040	78,735,883	7,908,935	1,951,698	2,475,972	482,434,097
205,276,496	99,007,400	21,566,637	6,424,918	4,124,236	605,579,176
11,876,496	-	-	-	-	46,952,365
-	-	-	-	-	56,989,783
-	-	-	-	-	4,162,006
1,565,525	-	-	14,505	-	29,732,284
-	-	-	-	-	8,616,126
-	-	-	-	-	3,015,612
4,957,479	-	-	-	-	27,695,679
-	-	-	-	-	444,462
-	31,312,778	8,161,499	-	-	41,823,677
-	-	-	-	-	8,209,243
-	4,740,250	-	-	-	11,210,433
-	2,323,664	-	-	-	5,825,934
-	-	-	-	-	1,698,006
-	-	-	-	-	1,042,174
-	-	-	-	-	9,986,397
145,235,451	44,103,306	-	973,674	-	236,473,222
-	-	-	-	2,505,688	2,505,688
163,634,951	82,479,998	8,161,499	988,179	2,505,688	496,383,091
41,641,545	16,527,402	13,405,138	5,436,739	1,618,548	109,196,085
\$ 205,276,496	\$ 99,007,400	\$ 21,566,637	\$ 6,424,918	\$ 4,124,236	\$ 605,579,176

Changes in Estimated Reserve Balances

	Fund	2015 Beginning Reserve	+	2015-16 Biennium Revenues	=	Funds Available	-	2015-16 Biennium Expenditures
1	General	14,153,483		141,716,307		155,869,790		142,362,698
111	Street	2,641,413		26,520,195		29,161,608		27,148,627
113	Paths & Trails Reserve	31,119		16,120		47,239		1,175
123	Parksite Acquisition	114,053		4,162		118,215		1,428
125	Federal Building	385,132		2,081,823		2,466,955		2,388,257
126	Library Gift	6,000		50,000		56,000		52,272
131	Olympic Pipeline Incident	503,477		6,706		510,183		42,819
134	Olympic-Whatcom Falls Park Addl	44,988		4,396		49,384		1,175
136	Environmental Remediation	1,259,202		3,474,399		4,733,601		4,639,288
141	1st 1/4% Real Estate Excise Tax	1,201,946		2,183,732		3,385,678		2,713,167
142	2nd 1/4% Real Estate Excise Tax	2,559,568		2,213,170		4,772,738		2,332,632
151	Police Federal Equitable Share	238,317		7,918		246,235		240,259
152	Asset Forfeiture/Drug Enforce.	22,351		81,196		103,547		100,011
153	Criminal Justice	121,070		764,176		885,246		503,741
160	Public Safety Dispatch	3,021,060		10,410,831		13,431,891		12,472,517
161	Transportation Benefit District	845,370		9,353,288		10,198,658		9,436,899
162	Public Ed & Govt Access TV	598,000		774,614		1,372,614		745,622
163	Restricted Equipment - PEG	300,000		239,274		539,274		201,000
172	Beyond Greenways	300,000		20,858		320,858		55,361
173	Greenways III	1,857,548		8,525,430		10,382,978		9,664,628
177	Parks Impact	2,141,904		882,936		3,024,840		2,664,853
178	Sportsplex	44,762		2,854		47,616		-
180	Tourism	507,397		2,766,328		3,273,725		3,072,486
181	Low Income Housing	1,979,943		6,040,114		8,020,057		7,820,262
190	Community Develop Block Grant	-		3,146,752		3,146,752		3,146,752
191	HOME Investment Partnership Grant	-		2,995,761		2,995,761		2,995,761
224	Sportsplex Acquisition Debt	23,185		571,238		594,423		528,476
225	2004 PFD/Civic Field LTGO	-		2,590,926		2,590,926		2,590,926
226	2011 QEC Bond	1,683,142		808,516		2,491,658		-
231	Drake Note	-		35,928		35,928		35,928
235	Governmental Debt Service	-		653,756		653,756		653,756
245	LID Guaranty	7,001		5,868		12,869		-
371	Waterfront Construction #1	1,525,489		2,112,997		3,638,486		-
410	Water	10,810,448		63,962,762		74,773,210		66,467,170
420	Wastewater	15,607,019		48,701,830		64,308,849		42,586,852
430	Storm/Surface Water Utility	4,540,505		17,052,757		21,593,262		21,245,114
440	Solid Waste	6,784,804		5,593,705		12,378,509		6,260,795
456	Cemetery	260,156		1,125,821		1,385,977		1,169,341
460	Golf Course	232,906		442,794		675,700		396,184
465	Parking Services	2,608,086		7,226,980		9,835,066		8,675,520
470	Medic One	832,935		12,037,533		12,870,468		11,876,496
475	Development Services	3,300,597		4,154,858		7,455,455		4,957,479
510	Fleet Administration	8,057,059		7,376,343		15,433,402		10,392,495
511	Radio Communications	247,791		2,729,749		2,977,540		2,806,342
520	Purchasing/Materials Mngmt	241,620		6,471,426		6,713,046		6,632,911

2015-16 Biennial Budget

=	2016 Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	13,507,092	(646,391)	-4.6%	8,100,000	6% operating or \$5M	yes
	2,012,981	(628,432)	-23.8%	1,000,000	5% operating + \$250K	yes
	46,064	14,945	48.0%			
	116,787	2,734	2.4%			
	78,698	(306,434)	-79.6%			
	3,728	(2,272)	-37.9%			
	467,364	(36,113)	-7.2%			
	48,209	3,221	7.2%			
	94,313	(1,164,889)	-92.5%			
	672,511	(529,435)	-44.0%	100,000	\$100K minimum	yes
	2,440,106	(119,462)	-4.7%	100,000	\$100K minimum	yes
	5,976	(232,341)	-97.5%			
	3,536	(18,815)	-84.2%			
	381,505	260,435	215.1%			
	959,374	(2,061,686)	-68.2%	700,000	15% operating	yes
	761,759	(83,611)	-9.9%	200,000	10% operating	yes
	626,992	28,992	4.8%			
	338,274	38,274	12.8%			
	265,497	(34,503)	-11.5%			
	718,350	(1,139,198)	-61.3%			
	359,987	(1,781,917)	-83.2%			
	47,616	2,854	6.4%			
	201,239	(306,158)	-60.3%			
	199,795	(1,780,148)	-89.9%			
	-	-	--			
	-	-	--			
	65,947	42,762	184.4%			
	-	-	--			
	2,491,658	808,516	48.0%			
	-	-	--			
	-	-	--			
	12,869	5,868	83.8%			
	3,638,486	2,112,997	138.5%			
	8,306,040	(2,504,408)	-23.2%	5,000,000	5% operating + debt/ser.	yes
	21,721,997	6,114,978	39.2%	4,000,000	5% operating + debt/ser.	yes
	348,148	(4,192,357)	-92.3%	1,100,000	5% operating + \$400K	no
	6,117,714	(667,090)	-9.8%	1,200,000	5% operating + \$1 M	yes
	216,636	(43,520)	-16.7%	130,000	6% operating + \$100K	yes
	279,516	46,610	20.0%	200,000	\$200K	yes
	1,159,546	(1,448,540)	-55.5%	600,000	6% operating	yes
	993,972	161,037	19.3%	600,000	8% operating	yes
	2,497,976	(802,621)	-24.3%	1,500,000	50% operating	yes
	5,040,907	(3,016,152)	-37.4%	2,000,000	1 yr replacement costs	yes
	171,198	(76,593)	-30.9%			
	80,135	(161,485)	-66.8%	165,000	6% operating	no

Changes in Estimated Reserve Balances (continued)

	Fund	2015 Beginning Reserve	+	2015-16 Biennium Revenues	=	Funds Available	-	2015-16 Biennium Expenditures
530	Facilities Administration	293,752		9,172,268		9,466,020		9,136,002
540	Telecommunication and Technology	260,000		826,998		1,086,998		810,619
541	Technology Replacement & Reserve	1,300,000		1,186,580		2,486,580		1,643,297
542	Computer Infrastructure Replace	202,000		1,527,898		1,729,898		1,580,689
543	GIS Administration	40,000		689,572		729,572		705,645
550	Claims Litigation	4,764,835		2,286,733		7,051,568		2,323,664
561	Unemployment Compensation	415,615		250,888		666,503		359,190
562	Workers Comp Self-Insurance	947,680		1,215,084		2,162,764		1,548,790
565	Health Benefits	3,501,165		29,681,456		33,182,621		29,404,798
570	PW Admin & Engineering	-		15,320,888		15,320,888		15,135,556
612	Firefighter Pension and Benefit	7,803,385		5,078,297		12,881,682		5,040,361
613	Police Pension and Benefit	5,854,317		2,830,638		8,684,955		3,121,138
701	Greenways Maint Endowment	1,887,069		1,591,940		3,479,009		14,505
702	Nat Res Protect & Restoration	2,586,151		359,758		2,945,909		973,674
965	Public Facilities District	1,564,557		2,475,972		4,040,529		2,505,688
970	Public Development Authority	83,707		-		83,707		-
	Total	123,145,079		482,434,097		605,579,176		496,383,091

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.

111 Street Fund – A large work-in-progress of capital projects requires using \$628,432 of reserves.

136 Environmental Remediation Fund – \$1,164,889 of the Environmental Remediation Fund reserves are needed for the remediation cleanup of R.G. Haley and South State Street Manufactured Gas Plant.

141 First Quarter Real Estate Excise Tax Fund – Use of \$529,435 of reserves will be spent on waterfront projects and Maritime Heritage Park improvements.

151 Police Federal Equitable Share Fund – Spending reserves on minor equipment, computer hardware, and software needs in the police department will reduce reserves by \$232,341.

153 Criminal Justice Fund – Police expenditures on radios, computer hardware, and software will be less than the anticipated revenue thus increasing reserves by \$260,435.

160 Public Safety Dispatch Fund – Capital projects will utilize \$2,061,686 of reserves.

173 Greenways III Fund – Land acquisition and construction of Bay to Baker Squalicum Trail will reduce reserves by \$1,139,198.

2015-16 Biennial Budget

=	2016 Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	330,018	36,266	12.3%	200,000	6% operating	yes
	276,379	16,379	6.3%			
	843,283	(456,717)	-35.1%			
	149,209	(52,791)	-26.1%			
	23,927	(16,073)	-40.2%			
	4,727,904	(36,931)	-0.8%	5,000,000	3,000,000	no
	307,313	(108,302)	-26.1%	200,000	75% estimated claims	yes
	613,974	(333,706)	-35.2%	600,000	\$600K minimum	yes
	3,777,823	276,658	7.9%	500,000	3% of medical premiums	yes
	185,332	185,332	--			
	7,841,321	37,936	0.5%			
	5,563,817	(290,500)	-5.0%			
	3,464,504	1,577,435	83.6%			
	1,972,235	(613,916)	-23.7%			
	1,534,841	(29,716)	-1.9%	800,000		yes
	83,707	-	0.0%			
	109,196,085	(13,948,994)	-11.3%			

177 Park Impact Fund – Land acquisition and construction of Cordata Trails and Cornwall Beach design will reduce reserves by \$1,781,917.

180 Tourism Fund – Reserves of \$306,158 will be utilized to increase contracted services and grant awards.

181 Low Income Housing Fund – Seven year levy to provide housing assistance for homeless and low income citizens. Reserves of \$1,780,148 will be utilized for affordable housing programs and grant awards.

226 QEC Bond Fund – This is a sinking fund used to make bond payments for energy efficiency conservation projects completed on city buildings in 2012. Reserves will increase by \$808,516 to pay a balloon payment in 2025.

371 Waterfront Construction Fund – This fund is 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 \$2,112,997 for future construction projects in the Waterfront District.

410 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 \$2,504,408.

Budget Overview

Explanations of Changes in Estimated Reserve Balances (continued)

420 Wastewater Fund – It is anticipated that \$7,000,000 of debt will be issued in 2016 to pay for sewer main replacement and the Roeder Lift Station replacement. Reserves will increase by \$6,114,978 in anticipation of these large projects.

430 Storm/Surface Water Utility Fund – Capital projects for Squalicum Creek re-route, Padden Creek day lighting, storm main replacement, regional storm water facility, and fish passage improvements will decrease reserves by \$4,192,357.

465 Parking Services Fund – Spending down reserves by \$1,448,540 on a major parkade structure renovation project.

475 Development Services Fund – Spending down reserves by \$802,621 on increased staffing and a technology replacement project for permitting software.

510 Fleet Administration Fund – Spending down reserves by \$3,016,152 on several large equipment replacements including: sweeper, vector truck, and dump truck.

541 Technology Replacement Fund – Increased expenditures on high priority projects that will reduce reserves by \$456,717, include network infrastructure improvements, financial software, and permitting software.

562 Worker's Comp Self Insurance Fund – Reserves will decrease by \$333,706 as increases in worker's compensation rates increase.

701 Greenways Maintenance Endowment Fund – Will increase reserves by \$1,577,435 as 9% of the Greenways III Property Tax Levy is deposited into this fund to help cover the maintenance costs of city parks.

702 Natural Resources Protection & Restoration Fund – Spending down reserves by \$613,916 on Squalicum Creek re-route, comprehensive wetland mitigation, and culvert removal.

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Definitions are provided for use with reports on the pages that follow.

Revenue Types and Beginning Reserve Definitions

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

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

Licenses and Permits: Charges for issuance of licenses and permits such as business licenses or building permits. Does not include inspection charges, which are classified as services charges.

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

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

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

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

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

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

Expenditure Types and Ending Reserve Definitions

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

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

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

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

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

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

Capital Outlay: Expenditures for acquisition of, addition to, or qualifying improvements to assets such as land, buildings, machinery and equipment. Improvement projects that extend the life of a building such as re-roofing may also qualify. The cost threshold for such expenditures to be classified as capital is designated by the City's accounting department and currently ranges from \$5,000 to \$50,000, depending on the asset category.

Debt Service: Payment of interest and principal to holders of the City's indebtedness. Includes both loan advances and loan payments from one fund to another fund within the City. Includes loan advances of intergovernmental loans.

***Interfund Payment for Services (Interfund Charges):** Reflects the purchase of services or supplies provided by another City group or department. This category was eliminated with changes in the State of Washington's account code system. Interfund charges are now coded in the regular category...supplies, services, etc.

Budget Overview

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 01/01/2015	\$ 14,153,483	\$ 20,724,620	\$ 1,713,328	\$ 1,525,489
REVENUES				
Taxes	117,973,236	45,893,600	-	2,090,953
Licenses & Permits	1,637,142	890,000	-	-
Intergovernmental	1,795,150	22,056,752	-	-
Charges For Goods & Services	16,060,174	10,449,426	771,434	-
Fines & Forfeitures	2,552,589	-	-	-
Interest & Miscellaneous	1,398,016	1,394,988	1,951,184	22,044
Non-Revenues	-	-	-	-
Other Financing Sources	300,000	1,882,267	1,943,614	-
TOTAL REVENUES	141,716,307	82,567,033	4,666,232	2,112,997
TOTAL AVAILABLE RESOURCES	155,869,790	103,291,653	6,379,560	3,638,486
EXPENDITURES				
Salaries & Benefits	101,763,802	14,749,447	-	-
Supplies	4,200,325	1,972,460	-	-
*Interfund Supplies	33,636	179,910	-	-
Services	11,009,923	29,415,710	-	-
*Interfund Services	14,965,517	7,301,722	-	-
Intergovernmental Services	9,946,179	5,782,743	-	-
Capital	-	33,039,000	-	-
Principal & Interest	443,316	-	3,809,086	-
TOTAL EXPENDITURES	142,362,698	92,440,992	3,809,086	-
ESTIMATED ENDING RESERVE BALANCE 12/31/2016	13,507,092	10,850,661	2,570,474	3,638,486
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 155,869,790	\$ 103,291,653	\$ 6,379,560	\$ 3,638,486

--by Revenue and Expenditure Type

2015-16 Biennial Budget

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2015-2016 BUDGET
\$ 44,977,456	\$ 20,271,517	\$ 13,657,702	\$ 4,473,220	\$ 1,648,264	\$ 123,145,079
2,778,106	1,212,000	3,815,000	904,500	2,424,000	177,091,395
2,765,132	-	-	-	-	5,292,274
352,375	564,608	260,000	-	-	25,028,885
115,276,942	41,788,920	-	-	-	184,346,896
1,406,689	-	-	-	-	3,959,278
5,529,836	32,776,606	3,390,621	180,406	51,972	46,695,673
22,000,000	248,281	443,314	866,792	-	23,558,387
10,189,960	2,145,468	-	-	-	16,461,309
160,299,040	78,735,883	7,908,935	1,951,698	2,475,972	482,434,097
205,276,496	99,007,400	21,566,637	6,424,918	4,124,236	605,579,176
35,823,030	21,327,079	6,527,600	-	-	180,190,958
6,569,043	7,042,656	213,902	-	2,030	20,000,416
2,948,042	387,374	-	-	-	3,548,962
37,597,594	38,269,427	1,305,269	972,197	12,952	118,583,072
22,571,050	5,644,668	114,728	15,982	-	50,613,667
2,144,159	972,318	-	-	74,000	18,919,399
40,625,509	8,132,748	-	-	-	81,797,257
15,356,524	703,728	-	-	2,416,706	22,729,360
163,634,951	82,479,998	8,161,499	988,179	2,505,688	496,383,091
41,641,545	16,527,402	13,405,138	5,436,739	1,618,548	109,196,085
\$ 205,276,496	\$ 99,007,400	\$ 21,566,637	\$ 6,424,918	\$ 4,124,236	\$ 605,579,176

Budget Overview

Citywide Expenditures by Sub Type - All Funds

Expenditures by Sub-type, All Funds Citywide	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	2016 Budget
Salaries & Wages	52,705,490	53,713,146	55,812,943	58,362,234	58,710,469	59,811,741	61,227,254
Overtime & Hazard Duty	1,547,139	1,364,406	1,844,342	1,778,323	1,778,323	1,829,519	1,863,997
Salaries & Wages Subtotal	54,252,629	55,077,552	57,657,285	60,140,557	60,488,792	61,641,260	63,091,251
Personnel Benefits	18,699,471	21,053,261	22,968,749	24,425,447	24,521,792	23,750,612	25,180,235
Pension & Disability Pay	3,548,818	3,158,167	2,467,815	2,950,300	2,950,300	3,153,800	3,373,800
Personnel Benefits Subtotal	22,248,289	24,211,428	25,436,564	27,375,747	27,472,092	26,904,412	28,554,035
Office & Oper. Supplies	4,127,884	4,471,717	5,078,106	5,201,376	5,540,356	5,560,984	5,666,696
Fuel Consumed	725,489	754,870	741,277	759,664	759,664	724,586	746,275
Items Purchased For Resale	840,499	2,111,757	886,405	2,041,519	2,041,519	2,041,519	2,102,764
Small Tools & Minor Equip	1,153,285	1,643,066	1,512,917	1,757,895	2,121,306	1,652,731	1,504,861
Warehouse Supplies	833,410	1,161,528	1,559,639	2,871,963	2,871,963	1,925,913	1,623,049
Supplies Subtotal	7,680,567	10,142,938	9,778,344	12,632,417	13,334,808	11,905,733	11,643,645
Professional Services	20,874,914	21,182,968	20,705,229	22,666,712	32,830,790	25,181,915	26,547,830
Communication	449,605	368,656	386,196	447,870	447,947	405,268	412,580
Travel	180,180	176,481	195,809	411,440	411,440	341,675	347,318
Taxes & Operating Assessments	6,533,370	7,261,417	7,888,394	8,018,500	8,018,500	8,460,008	8,713,808
Operating Rentals & Leases	488,505	501,334	525,635	655,381	686,088	683,327	703,051
Insurance	601,403	706,448	552,460	643,869	643,869	604,519	611,434
Utility Service	4,394,906	4,336,545	4,456,856	4,648,274	4,690,668	4,927,762	5,074,845
Repairs & Maintenance	8,510,134	6,846,035	5,955,137	8,273,894	12,977,011	9,439,760	13,044,096
Miscellaneous	1,880,851	2,209,599	2,345,662	7,416,574	7,657,080	7,124,190	5,434,224
Interfund Professional Services	14,008,109	14,068,481	13,754,059	13,269,278	14,003,122	14,587,141	14,821,596
Interfund Communication	2,156,965	2,275,557	2,367,314	1,597,958	1,649,341	1,833,724	1,871,882
Interfund Op Rentals & Leases	3,422,290	3,855,085	4,055,208	4,266,156	5,293,185	5,786,779	5,493,237
Interfund Insurance	1,117,222	1,182,979	1,203,131	1,184,221	1,184,221	1,085,213	1,085,213
Interfund Repairs & Maint	1,859,853	2,223,724	2,198,934	2,408,093	2,408,093	2,287,172	2,287,172
Other Svcs & Chgs Subtotal	66,478,307	67,195,309	66,590,024	75,908,220	92,901,355	82,748,453	60,889,186
Intergovernmental Prof Servs	4,178,707	4,834,368	6,424,639	5,359,905	5,791,587	4,440,370	4,445,511
Interfund Transfers Out	5,879,892	7,501,105	7,640,149	8,510,843	6,692,296	5,366,516	4,667,002
Intergovt Svcs Subtotal	10,058,599	12,335,473	14,064,788	13,870,748	12,483,883	9,806,886	9,112,513
Land	10,629,797	7,115,825	3,060,522	5,727,849	7,914,826	4,380,000	1,000,000
Buildings And Structures	6,632	11,212	20,105	425,000	425,600	4,225,000	-
Other Improvements	5,257,491	5,777,674	8,622,944	8,701,370	26,666,361	7,120,000	10,860,000
Machinery And Equipment	1,528,039	2,406,222	1,326,331	3,843,165	5,168,596	6,422,252	5,741,020
Construction Of Fixed Assets	6,719,128	17,813,948	41,006,857	21,783,558	48,684,516	13,066,985	28,982,000
Capital Outlay Subtotal	24,141,087	33,124,881	54,036,759	40,480,942	88,859,899	35,214,237	46,583,020
G. O. Bonds	1,965,000	1,990,000	1,450,000	1,555,000	1,935,000	1,533,955	1,649,705
Revenue Bonds	3,755,000	2,175,000	1,930,000	2,197,500	2,197,500	2,101,250	1,920,000
Special Assessment Bonds	135,000	45,000	75,000	-	-	-	-
Other Notes	327,484	805,669	269,449	270,118	270,118	1,731,834	1,786,077
Intergovernmental Loans	240,000	421,000	397,520	431,005	431,005	496,717	538,723
Principal	3,422,190	2,884,962	939,275	949,517	949,517	461,645	215,163
Debt Svc Principal Subtotal	9,844,674	8,321,631	5,061,244	5,403,140	5,783,140	6,325,401	6,109,668
Interest On Interfund Debt	57,455	79,199	62,650	49,289	49,289	8,728	6,495
Interest/Long-Term Ext. Debt	3,453,331	4,264,898	4,697,229	5,082,536	5,082,536	5,008,775	5,208,895
Debt Issue Costs	620,658	11,927	153,777	153,083	153,083	58,248	-
Debt Registration Costs	3,662	4,842	3,872	1,275	1,275	1,575	1,575
Other Debt Service Costs	19	23,478	8,000	-	-	-	-
Debt Svc Interest Subtotal	4,135,125	4,384,344	4,925,528	5,286,183	5,286,183	5,077,326	5,216,965
TOTAL EXPENDITURES	198,839,277	214,793,556	237,550,536	241,097,954	306,610,152	239,623,708	256,759,383

Fund Budget Summaries

This section provides budget information categorized by fund.

General Fund Expenditures by Sub Type –All Programs

General Fund Expenditures by Sub-Type, Citywide	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	2016 Budget
Salaries & Wages	32,018,127	31,844,003	32,855,013	34,412,069	34,466,439	35,374,905	36,104,166
Overtime & Hazard Duty	901,557	766,070	1,053,893	1,142,152	1,142,152	1,180,348	1,201,842
Salaries & Wages Subtotal	32,919,684	32,610,073	33,908,906	35,554,221	35,608,591	36,555,253	37,306,008
Personnel Benefits	10,813,635	12,377,680	13,501,875	14,094,751	14,128,868	13,594,226	14,308,315
Pension & Disability Pay	1,100,000	631,772	2,750	-	-	-	-
Personnel Benefits Subtotal	11,913,635	13,009,452	13,504,625	14,094,751	14,128,868	13,594,226	14,308,315
Office & Oper. Supplies	1,157,322	1,084,204	1,265,051	1,309,755	1,391,356	1,279,949	1,318,616
Fuel Consumed	335,237	359,163	352,588	318,451	318,451	323,863	333,583
Items Purchased For Resale	4,101	6,106	4,026	5,871	5,871	5,871	6,047
Small Tools & Minor Equip	441,873	564,245	535,739	585,957	918,994	459,920	472,476
Warehouse Supplies	18,366	7,061	9,485	18,629	18,629	16,569	17,067
Supplies Subtotal	1,956,899	2,020,779	2,166,889	2,238,663	2,653,301	2,086,172	2,147,789
Professional Services	2,846,708	3,018,169	2,545,220	3,079,833	3,231,008	3,089,508	3,049,578
Communication	185,860	102,158	123,563	86,774	86,851	91,160	93,895
Travel	81,915	74,424	97,726	150,999	150,999	136,425	141,905
Taxes & Operating Assessments	22,463	20,225	19,852	14,560	14,560	14,560	14,997
Operating Rentals & Leases	368,701	392,309	403,356	441,199	444,406	449,031	461,835
Insurance	-	1,110	787	583	583	583	583
Utility Service	869,541	751,233	760,590	876,862	876,862	639,278	658,593
Repairs & Maintenance	611,875	510,707	606,430	684,733	689,153	686,531	684,333
Miscellaneous	477,050	389,707	495,594	371,502	475,639	388,288	399,840
Interfund Professional Services	312,922	307,373	261,646	441,216	419,937	462,180	555,103
Interfund Communication	1,166,402	1,224,620	1,312,617	1,411,372	1,462,755	1,626,255	1,664,413
Interfund Op Rentals & Leases	1,997,064	2,370,370	2,451,263	2,607,041	2,807,041	3,436,869	3,436,869
Interfund Insurance	675,372	736,666	732,763	765,338	765,338	748,312	748,312
Interfund Repairs & Maint	809,534	1,139,163	1,111,011	1,198,072	1,198,072	1,148,102	1,148,102
Other Svcs & Chgs Subtotal	10,425,407	11,038,234	10,922,418	12,130,084	12,623,204	12,917,082	5,505,559
Intergovernmental Prof Servs	2,754,514	2,729,098	2,900,227	2,923,310	2,923,310	2,317,575	2,327,716
Interfund Transfers Out	3,269,135	5,410,636	3,071,999	4,327,489	4,127,489	2,650,444	2,650,444
Intergovt Svcs Subtotal	6,023,649	8,139,734	5,972,226	7,250,799	7,050,799	4,968,019	4,978,160
Land	-	8,369	-	-	-	-	-
Machinery and Equipment	162,364	22,211	40,308	-	1,030,000	-	-
Construction of Fixed Assets	-	-	180,000	-	-	-	-
Capital Outlay Subtotal	162,364	30,580	220,308	-	1,030,000	-	-
Principal	190,168	202,670	208,213	210,815	210,815	213,364	215,163
Debt Svc Principal Subtotal	190,168	202,670	208,213	210,815	210,815	213,364	215,163
Interest on Interfund Debt	48,356	23,403	14,651	11,514	11,514	8,294	6,495
Debt Svc Interest Subtotal	48,356	23,403	14,651	11,514	11,514	8,294	6,495
TOTAL EXPENDITURES	63,640,162	67,074,925	66,918,236	71,490,847	73,317,092	70,342,410	72,020,288

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. The 2015-16 biennial budget, 2014 adopted and revised budgets, and 2013, 2012 and 2011 actual amounts. Differences between the 2013 ending balance and the 2014 revised budget beginning balance are due to rounding and adjusting entries in the accounting system 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 from the accounting system 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.

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

General Fund (001) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	15,963,555	16,582,657	16,200,070	14,879,989	17,069,127	14,153,483	14,153,483
Revenues:							
Taxes	51,041,774	52,598,366	54,881,640	57,189,497	57,189,497	58,441,797	59,531,439
Licenses and Permits	1,035,777	761,385	801,609	691,571	691,571	818,571	818,571
Intergovernmental Rev	2,525,201	2,409,724	1,283,593	858,939	1,753,035	994,992	800,158
Goods and Services Charges	6,427,720	6,972,385	7,600,191	7,663,267	8,457,609	7,980,609	8,079,565
Fines	1,301,492	1,172,061	1,159,923	1,323,483	1,323,483	1,257,433	1,295,156
Miscellaneous	849,192	830,969	813,496	672,805	672,805	699,008	699,008
Other Financing Sources	1,094,234	1,090,526	1,272,053	1,084,342	290,000	150,000	150,000
Subtotal of Revenues	64,275,390	65,835,416	67,812,505	69,483,904	70,378,000	70,342,410	71,373,897
Fund Total Sources	80,238,945	82,418,073	84,012,575	84,363,893	87,447,127	84,495,893	85,527,380
Expenditures:							
Salaries and Benefits	44,833,319	45,619,525	47,413,531	49,648,972	49,737,459	50,149,479	51,614,323
Supplies	1,938,533	2,013,718	2,157,404	2,220,034	2,634,672	2,069,603	2,130,722
Interfund Supplies	18,366	7,061	9,485	18,629	18,629	16,569	17,067
Services	5,459,534	5,260,042	5,057,618	5,711,725	5,974,741	5,499,864	5,510,059
Interfund Services	4,961,294	5,778,192	5,864,800	6,418,359	6,648,463	7,417,218	7,548,299
Intergovernmental Exp	6,028,228	8,139,734	5,972,226	7,250,799	7,050,799	4,968,019	4,978,160
Capital	162,364	30,580	220,308	-	1,030,000	-	-
Principal and Interest	238,524	226,073	222,864	222,329	222,329	221,658	221,658
Subtotal of Expenditures	63,640,162	67,074,925	66,918,236	71,490,847	73,317,092	70,342,410	72,020,288
Ending Reserves	16,598,783	15,343,148	17,094,339	12,873,046	14,130,034	14,153,483	13,507,092
Fund Total Uses	80,238,945	82,418,073	84,012,575	84,363,893	87,447,126	84,495,893	85,527,380

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

Street Fund (111)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	10,221,615	10,126,753	10,713,344	1,926,844	11,180,934	2,641,413	2,277,798
Revenues:							
Taxes	7,319,316	7,887,244	8,449,233	7,335,000	7,335,000	7,475,000	7,624,500
Licenses and Permits	40,905	42,086	55,917	54,000	54,000	61,000	61,000
Intergovernmental Rev	2,647,098	2,532,281	4,959,214	4,618,500	18,728,128	3,800,000	4,517,000
Goods and Services Charges	7,119,170	7,484,896	7,837,045	8,007,395	8,855,470	1,234,155	1,268,180
Miscellaneous	223,164	187,847	256,005	455,745	267,680	239,680	239,680
Other Financing Sources	338,277	350,000	-	-	-	-	-
Subtotal of Revenues	17,687,930	18,484,354	21,557,414	20,470,640	35,240,278	12,809,835	13,710,360
Fund Total Sources	27,909,545	28,611,107	32,270,758	22,397,484	46,421,212	15,451,248	15,988,158
Expenditures:							
Salaries and Benefits	6,934,695	7,197,027	7,176,352	7,075,092	7,086,522	1,961,477	2,021,872
Supplies	761,633	634,022	567,978	567,877	615,981	504,791	519,937
Interfund Supplies	88,422	85,979	65,100	93,055	93,055	88,625	91,285
Services	2,924,471	3,357,462	3,065,294	3,116,862	8,934,807	2,646,644	2,697,695
Interfund Services	3,498,156	3,570,609	3,596,033	3,138,958	3,303,476	2,865,640	2,882,496
Intergovernmental Exp	252,106	338,497	1,409,117	1,439,006	1,273,337	291,273	294,892
Capital	3,189,669	2,701,366	5,168,100	5,338,370	21,323,038	4,815,000	5,467,000
Subtotal of Expenditures	17,649,152	17,884,962	21,047,974	20,769,220	42,630,216	13,173,450	13,975,177
Ending Reserves	10,260,393	10,726,145	11,222,784	1,628,264	3,790,996	2,277,798	2,012,981
Fund Total Uses	27,909,545	28,611,107	32,270,758	22,397,484	46,421,212	15,451,248	15,988,158

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

Paths & Trails Reserve Fund (113)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	64,371	8,917	17,355	22,947	23,428	31,119	38,591
Revenues:							
Intergovernmental Rev	8,427	8,285	8,410	7,750	7,750	7,750	7,750
Miscellaneous	469	153	177	447	447	310	310
Subtotal of Revenues	8,896	8,438	8,587	8,197	8,197	8,060	8,060
Fund Total Sources	73,267	17,355	25,942	31,144	31,625	39,179	46,651
Expenditures:							
Interfund Services	-	-	2,514	506	506	588	587
Capital	64,350	-	-	-	-	-	-
Subtotal of Expenditures	64,350	-	2,514	506	506	588	587
Ending Reserves	8,917	17,355	23,428	30,638	31,119	38,591	46,064
Fund Total Uses	73,267	17,355	25,942	31,144	31,625	39,179	46,651

Fund Budgets

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

Parksite Acquisition Fund (123)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	297,413	296,457	299,945	82,985	199,208	114,053	115,393
Revenues:							
Miscellaneous	2,903	3,489	1,777	2,772	2,772	2,081	2,081
Subtotal of Revenues	2,903	3,489	1,777	2,772	2,772	2,081	2,081
Fund Total Sources	300,316	299,946	301,722	85,757	201,980	116,134	117,474
Expenditures:							
Interfund Services	-	-	2,514	506	506	741	687
Capital	3,860	-	100,000	-	115,000	-	-
Subtotal of Expenditures	3,860	-	102,514	506	115,506	741	687
Ending Reserves	296,456	299,946	199,208	85,251	86,474	115,393	116,787
Fund Total Uses	300,316	299,946	301,722	85,757	201,980	116,134	117,474

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

Federal Building Fund (125)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	581,642	531,424	480,467	433,085	432,531	385,132	122,321
Revenues:							
Intergovernmental Rev	-	-	-	-	-	991,900	-
Miscellaneous	5,577	5,661	3,973	4,510	4,510	3,828	3,828
Other Financing Sources	-	-	-	1,888,045	1,888,045	1,002,000	80,267
Subtotal of Revenues	5,577	5,661	3,973	1,892,555	1,892,555	1,997,728	84,095
Fund Total Sources	587,219	537,085	484,440	2,325,640	2,325,086	2,382,860	206,416
Expenditures:							
Supplies	-	-	-	-	-	4,550	4,687
Services	24,204	-	-	1,888,045	1,888,045	2,204,000	71,070
Interfund Services	31,591	56,619	51,909	51,909	51,909	51,989	51,961
Subtotal of Expenditures	55,795	56,619	51,909	1,939,954	1,939,954	2,260,539	127,718
Ending Reserves	531,424	480,466	432,531	385,686	385,132	122,321	78,698
Fund Total Uses	587,219	537,085	484,440	2,325,640	2,325,086	2,382,860	206,416

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

Library Gift Fund (126)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	57,670	51,649	44,912	6,000	63,739	6,000	5,250
Revenues:							
Intergovernmental Rev	510	-	999	-	-	-	-
Miscellaneous	71,220	48,934	69,942	25,000	25,000	25,000	25,000
Subtotal of Revenues	71,730	48,934	70,941	25,000	25,000	25,000	25,000
Fund Total Sources	129,400	100,583	115,853	31,000	88,739	31,000	30,250
Expenditures:							
Supplies	77,751	54,675	50,124	25,750	60,750	25,750	26,522
Services	-	995	1,990	-	-	-	-
Subtotal of Expenditures	77,751	55,670	52,114	25,750	60,750	25,750	26,522
Ending Reserves	51,649	44,913	63,739	5,250	27,989	5,250	3,728
Fund Total Uses	129,400	100,583	115,853	31,000	88,739	31,000	30,250

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

Olympic Pipeline Incident Fund (131)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	690,252	661,235	601,643	44,956	521,997	503,477	485,741
Revenues:							
Miscellaneous	6,655	7,434	4,853	4,593	4,593	3,353	3,353
Subtotal of Revenues	6,655	7,434	4,853	4,593	4,593	3,353	3,353
Fund Total Sources	696,907	668,669	606,496	49,549	526,590	506,830	489,094
Expenditures:							
Salaries and Benefits	-	-	-	14,005	14,005	14,375	14,881
Supplies	5,706	10,378	16,319	6,000	6,000	6,000	6,180
Services	2,595	30,096	30,853	-	2,520	-	-
Interfund Services	27,255	26,435	36,004	588	588	714	669
Intergovernmental Exp	117	117	1,322	-	-	-	-
Subtotal of Expenditures	35,673	67,026	84,498	20,593	23,113	21,089	21,730
Ending Reserves	661,234	601,643	521,998	28,956	503,477	485,741	467,364
Fund Total Uses	696,907	668,669	606,496	49,549	526,590	506,830	489,094

Fund Budgets

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](#).

Squalicum Park/Olympic Fund (132)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	80,950	41,736	15,439	-	-	-	-
Revenues:							
Miscellaneous	724	363	75	-	-	-	-
Subtotal of Revenues	724	363	75	-	-	-	-
Fund Total Sources	81,674	42,099	15,514	-	-	-	-
Expenditures:							
Interfund Services	-	32	-	-	-	-	-
Capital	39,939	26,627	15,514	-	-	-	-
Subtotal of Expenditures	39,939	26,659	15,514	-	-	-	-
Ending Reserves	41,735	15,440	-	-	-	-	-
Fund Total Uses	81,674	42,099	15,514	-	-	-	-

Olympic Restoration Fund: Accounted for funds dedicated to implement restoration projects pursuant to the Olympic Pipeline Whatcom Creek Restoration Plan. Closed at the end of 2011.

Olympic - Restoration Fund (00133)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	24,782	-	-	-	-	-	-
Revenues:							
Miscellaneous	91	-	-	-	-	-	-
Subtotal of Revenues	91	-	-	-	-	-	-
Fund Total Sources	24,873	-	-	-	-	-	-
Expenditures:							
Services	23,675	-	-	-	-	-	-
Intergovernmental Exp	1,217	-	-	-	-	-	-
Subtotal of Expenditures	24,892	-	-	-	-	-	-
Ending Reserves	(19)	-	-	-	-	-	-
Fund Total Uses	24,873	-	-	-	-	-	-

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

Olympic-Whatcom Falls Park Addl Fund (134)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	259,751	262,306	265,392	265,087	265,204	44,988	46,598
Revenues:							
Miscellaneous	2,555	3,087	2,326	2,790	2,790	2,198	2,198
Subtotal of Revenues	2,555	3,087	2,326	2,790	2,790	2,198	2,198
Fund Total Sources	262,306	265,393	267,718	267,877	267,994	47,186	48,796
Expenditures:							
Interfund Services	-	-	2,514	506	506	588	587
Capital	-	-	-	200,000	222,500	-	-
Subtotal of Expenditures	-	-	2,514	200,506	223,006	588	587
Ending Reserves	262,306	265,393	265,204	67,371	44,988	46,598	48,209
Fund Total Uses	262,306	265,393	267,718	267,877	267,994	47,186	48,796

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

Little Squalicum-Oeser Settlement Fund (135)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	47,868	15,457	6,144	-	-	-	-
Revenues:							
Miscellaneous	405	168	10	-	-	-	-
Subtotal of Revenues	405	168	10	-	-	-	-
Fund Total Sources	48,273	15,625	6,154	-	-	-	-
Expenditures:							
Services	30,793	9,315	6,154	-	-	-	-
Interfund Services	2,023	165	-	-	-	-	-
Subtotal of Expenditures	32,816	9,480	6,154	-	-	-	-
Ending Reserves	15,457	6,145	-	-	-	-	-
Fund Total Uses	48,273	15,625	6,154	-	-	-	-

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.

Environmental Remediation Fund (136)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	428,828	1,090,538	663,300	392,028	1,259,202	1,343,106
Revenues:							
Intergovernmental Rev	10,971	328,068	523,781	-	1,944,185	250,000	2,416,815
Miscellaneous	112,436	155,502	138,928	10,000	1,263,859	3,792	3,792
Other Financing Sources	439,524	1,000,000	-	400,000	400,000	400,000	400,000
Subtotal of Revenues	562,931	1,483,570	662,709	410,000	3,608,044	653,792	2,820,607
Fund Total Sources	562,931	1,912,398	1,753,247	1,073,300	4,000,072	1,912,994	4,163,713
Expenditures:							
Salaries and Benefits	4,846	12,075	4,589	-	-	6,438	6,634
Supplies	15	-	-	-	-	-	-
Services	98,271	747,825	1,102,008	-	2,255,410	500,000	4,000,000
Interfund Services	10,000	29,256	106,574	64,057	64,057	63,450	62,766
Intergovernmental Exp	3,643	34,086	57,765	-	421,403	-	-
Principal and Interest	1	-	-	-	-	-	-
Subtotal of Expenditures	116,776	823,242	1,270,936	64,057	2,740,870	569,888	4,069,400
Ending Reserves	446,155	1,089,156	482,311	1,009,243	1,259,202	1,343,106	94,313
Fund Total Uses	562,931	1,912,398	1,753,247	1,073,300	4,000,072	1,912,994	4,163,713

Fund Budgets

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.

1st 1/4% Real Estate Excise Tax Fund (141)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	3,726,795	2,594,365	2,287,979	1,215,000	3,324,383	1,201,946	722,030
Revenues:							
Taxes	864,550	1,148,204	1,168,885	1,000,000	1,000,000	1,050,000	1,081,500
Intergovernmental Rev	-	-	11,542	-	740,080	-	-
Miscellaneous	35,664	25,550	25,449	34,642	34,642	26,116	26,116
Subtotal of Revenues	900,214	1,173,754	1,205,876	1,034,642	1,774,722	1,076,116	1,107,616
Fund Total Sources	4,627,009	3,768,119	3,493,855	2,249,642	5,099,105	2,278,062	1,829,646
Expenditures:							
Salaries and Benefits	2,190	-	34,796	-	-	39,456	40,691
Supplies	216	670	3,866	-	-	-	-
Interfund Supplies	1,341	-	-	-	-	-	-
Services	214,910	136,532	53,823	131,000	558,683	500,000	100,000
Interfund Services	162,620	21,479	43,952	23,638	23,638	16,576	16,444
Intergovernmental Exp	439,524	-	-	-	-	-	-
Capital	1,211,842	1,321,460	33,038	1,000,000	3,314,865	1,000,000	1,000,000
Subtotal of Expenditures	2,032,643	1,480,141	169,475	1,154,638	3,897,186	1,556,032	1,157,135
Ending Reserves	2,594,366	2,287,978	3,324,380	1,095,004	1,201,919	722,030	672,511
Fund Total Uses	4,627,009	3,768,119	3,493,855	2,249,642	5,099,105	2,278,062	1,829,646

2nd 1/4% Real Estate Excise Tax Fund (142)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,714,658	2,375,346	2,573,565	2,073,548	2,819,403	2,559,568	2,018,077
Revenues:							
Taxes	864,550	1,148,204	1,168,885	1,000,000	1,000,000	1,050,000	1,081,500
Intergovernmental Rev	579,419	917,016	1,186,375	20,000	329,196	20,000	20,000
Goods and Services Charges	-	-	65	-	-	-	-
Miscellaneous	22,932	30,766	24,243	27,532	27,532	20,835	20,835
Subtotal of Revenues	1,466,901	2,095,986	2,379,568	1,047,532	1,356,728	1,090,835	1,122,335
Fund Total Sources	3,181,559	4,471,332	4,953,133	3,121,080	4,176,131	3,650,403	3,140,412
Expenditures:							
Salaries and Benefits	2,723	-	25,248	-	-	-	-
Supplies	2,771	8	1,252	-	-	-	-
Interfund Supplies	-	441	741	-	-	-	-
Services	53,158	291,596	415,442	50,000	876,370	165,000	40,000
Interfund Services	23,814	83,193	81,259	20,269	20,269	24,761	23,941
Intergovernmental Exp	708,644	687,203	694,225	719,925	719,925	1,317,565	636,365
Capital	15,103	835,329	917,010	-	-	125,000	-
Subtotal of Expenditures	806,213	1,897,770	2,135,177	790,194	1,616,564	1,632,326	700,306
Ending Reserves	2,375,346	2,573,562	2,817,956	2,330,886	2,559,568	2,018,077	2,440,106
Fund Total Uses	3,181,559	4,471,332	4,953,133	3,121,080	4,176,132	3,650,403	3,140,412

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.

Police Federal Equitable Share Fund (151)		2012	2013	2014	2014	2015	2016
Revenues and Sources	2011	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget		
Beginning Reserves	575,669	467,209	337,085	296,264	416,024	238,317	42,119
Revenues:							
Intergovernmental Rev	21,769	8,755	47,619	-	-	-	-
Miscellaneous	5,384	4,581	3,655	4,465	4,465	3,959	3,959
Subtotal of Revenues	27,153	13,336	51,274	4,465	4,465	3,959	3,959
Fund Total Sources	602,822	480,545	388,359	300,729	420,489	242,276	46,078
Expenditures:							
Supplies	77,077	33,793	24,067	94,810	94,810	157,810	33,794
Services	25,000	25,000	25,000	25,000	25,000	-	-
Interfund Services	5,759	5,983	24,015	6,362	6,362	6,347	6,308
Capital	27,776	28,311	-	36,000	56,000	36,000	-
Subtotal of Expenditures	135,612	93,087	73,082	162,172	182,172	200,157	40,102
Ending Reserves	467,210	387,458	315,277	138,557	238,317	42,119	5,976
Fund Total Uses	602,822	480,545	388,359	300,729	420,489	242,276	46,078

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](#).

Asset Forfeiture/Drug Enforce. Fund (152)		2012	2013	2014	2014	2015	2016
Revenues and Sources	2011	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget		
Beginning Reserves	35,061	80,558	112,214	86,002	43,251	22,351	203
Revenues:							
Miscellaneous	86,669	28,100	73,199	41,131	41,131	40,598	40,598
Subtotal of Revenues	86,669	28,100	73,199	41,131	41,131	40,598	40,598
Fund Total Sources	121,730	108,658	185,413	127,133	84,382	62,949	40,801
Expenditures:							
Supplies	7,610	10,272	15,100	28,660	28,660	27,060	7,272
Services	2,373	9,944	5,541	10,000	10,000	17,000	11,330
Interfund Services	31,189	26,601	20,773	23,371	23,371	18,686	18,663
Subtotal of Expenditures	41,172	46,817	41,414	62,031	62,031	62,746	37,265
Ending Reserves	80,558	61,841	143,999	65,102	22,351	203	3,536
Fund Total Uses	121,730	108,658	185,413	127,133	84,382	62,949	40,801

Fund Budgets

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

Criminal Justice Fund (153)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	664,918	693,705	696,369	858,095	501,127	121,070	254,684
Revenues:							
Intergovernmental Rev	269,912	273,129	305,507	376,634	376,634	376,634	376,634
Miscellaneous	6,965	8,491	5,301	6,620	6,620	5,454	5,454
Subtotal of Revenues	276,877	281,620	310,808	383,254	383,254	382,088	382,088
Fund Total Sources	941,795	975,325	1,007,177	1,241,349	884,381	503,158	636,772
Expenditures:							
Supplies	32,982	21,021	58,484	176,760	176,760	196,760	202,663
Services	68,357	110,361	71,689	385,000	385,000	40,000	41,200
Interfund Services	6,752	7,573	10,876	61,551	61,551	11,714	11,404
Intergovernmental Exp	140,000	140,000	365,000	140,000	140,000	-	-
Subtotal of Expenditures	248,091	278,955	506,049	763,311	763,311	248,474	255,267
Ending Reserves	693,704	696,370	501,128	478,038	121,070	254,684	381,505
Fund Total Uses	941,795	975,325	1,007,177	1,241,349	884,381	503,158	636,772

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

Public Safety Dispatch Fund (160)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,700,033	2,061,700	2,353,562	2,207,647	2,931,306	3,021,060	2,652,143
Revenues:							
Intergovernmental Rev	2,775,131	3,067,960	1,966,084	1,900,000	1,900,000	1,900,000	1,900,000
Goods and Services Charges	1,793,873	1,901,598	3,039,266	3,118,763	3,118,763	3,240,735	3,336,580
Miscellaneous	15,493	22,694	27,206	28,809	28,809	16,758	16,758
Subtotal of Revenues	4,584,497	4,992,252	5,032,556	5,047,572	5,047,572	5,157,493	5,253,338
Fund Total Sources	6,284,530	7,053,952	7,386,118	7,255,219	7,978,878	8,178,553	7,905,481
Expenditures:							
Salaries and Benefits	3,556,430	3,678,985	3,980,388	4,202,053	4,202,053	4,164,307	4,299,489
Supplies	67,083	332,105	33,529	93,223	96,097	93,747	94,177
Interfund Supplies	-	-	32	-	-	-	-
Services	171,489	155,249	162,517	254,972	254,972	197,619	242,531
Interfund Services	413,462	366,301	227,709	240,175	251,058	299,413	288,586
Intergovernmental Exp	20,442	27,164	33,953	32,207	21,324	21,324	21,324
Capital	-	154,422	45,728	-	89,600	750,000	2,000,000
Subtotal of Expenditures	4,228,906	4,714,226	4,483,856	4,822,630	4,915,104	5,526,410	6,946,107
Ending Reserves	2,055,624	2,339,726	2,902,262	2,432,589	3,063,774	2,652,143	959,374
Fund Total Uses	6,284,530	7,053,952	7,386,118	7,255,219	7,978,878	8,178,553	7,905,481

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](#).

Transportation Benefit District Fund (161)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	914,352	2,153,674	800,000	2,656,535	845,370	787,961
Revenues:							
Taxes	2,454,454	4,350,591	4,655,993	4,600,000	4,600,000	4,600,000	4,728,800
Intergovernmental Rev	-	27,400	-	-	-	-	-
Goods and Services Charges	-	-	436,471	-	6,399	-	-
Miscellaneous	1,947	24,650	28,068	50,000	50,000	12,244	12,244
Subtotal of Revenues	2,456,401	4,402,641	5,120,532	4,650,000	4,656,399	4,612,244	4,741,044
Fund Total Sources	2,456,401	5,316,993	7,274,206	5,450,000	7,312,934	5,457,614	5,529,005
Expenditures:							
Salaries and Benefits	-	33,765	39,649	-	-	-	-
Supplies	-	15	4,290	-	-	-	-
Interfund Supplies	562	1,385	2,955	-	-	-	-
Services	40,297	31,021	191,979	-	98,665	-	-
Interfund Services	112,960	126,327	339,863	43,878	43,878	59,653	57,246
Intergovernmental Exp	485,703	1,068,531	1,482,747	1,450,000	1,450,000	1,450,000	1,450,000
Capital	873,524	1,932,091	2,540,409	3,530,000	4,875,021	3,160,000	3,260,000
Principal and Interest	18	-	-	-	-	-	-
Subtotal of Expenditures	1,513,064	3,193,135	4,601,892	5,023,878	6,467,564	4,669,653	4,767,246
Ending Reserves	943,337	2,123,858	2,672,314	426,122	845,370	787,961	761,759
Fund Total Uses	2,456,401	5,316,993	7,274,206	5,450,000	7,312,934	5,457,614	5,529,005

Fund Budgets

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

Public Ed & Govt Access TV Fund (162)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	192,352	262,349	490,242	451,398	598,000	616,876
Revenues:							
Licenses and Permits	-	429,171	443,027	480,000	480,000	384,000	384,000
Intergovernmental Rev	-	1,050	-	-	-	-	-
Goods and Services Charges	-	-	1,065	2,050	2,050	2,050	2,112
Miscellaneous	-	943	3,308	6,000	6,000	1,226	1,226
Other Financing Sources	-	192,352	-	-	-	-	-
Subtotal of Revenues	-	623,516	447,400	488,050	488,050	387,276	387,338
Fund Total Sources	-	815,868	709,749	978,292	939,448	985,276	1,004,214
Expenditures:							
Salaries and Benefits	-	151,308	169,179	195,221	203,096	208,953	215,697
Supplies	-	145,661	5,331	21,567	24,067	16,567	16,875
Services	-	9,312	9,539	17,270	49,770	99,270	101,463
Interfund Services	-	18,404	28,468	44,642	50,084	43,610	43,187
Intergovernmental Exp	-	-	46,000	5,442	-	-	-
Subtotal of Expenditures	-	324,685	258,517	284,142	327,017	368,400	377,222
Ending Reserves	-	491,183	451,232	694,150	612,431	616,876	626,992
Fund Total Uses	-	815,868	709,749	978,292	939,448	985,276	1,004,214

Restricted Equipment - PEG Fund (163)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	-	128,736	213,000	220,528	300,000	313,637
Revenues:							
Miscellaneous	-	138,724	110,528	122,000	122,000	119,637	119,637
Subtotal of Revenues	-	138,724	110,528	122,000	122,000	119,637	119,637
Fund Total Sources	-	138,724	239,264	335,000	342,528	419,637	433,274
Expenditures:							
Supplies	-	-	28,724	-	15,000	-	-
Capital	-	-	-	25,000	25,000	106,000	95,000
Subtotal of Expenditures	-	-	28,724	25,000	40,000	106,000	95,000
Ending Reserves	-	138,724	210,540	310,000	302,528	313,637	338,274
Fund Total Uses	-	138,724	239,264	335,000	342,528	419,637	433,274

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](#).

Beyond Greenways Fund (172)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,348,298	1,252,407	1,189,853	486,889	670,045	300,000	282,805
Revenues:							
Taxes	118	157	-	-	-	-	-
Miscellaneous	12,547	14,484	8,599	8,788	8,788	10,429	10,429
Subtotal of Revenues	12,665	14,641	8,599	8,788	8,788	10,429	10,429
Fund Total Sources	1,360,963	1,267,048	1,198,452	495,677	678,833	310,429	293,234
Expenditures:							
Salaries and Benefits	27,482	24,588	66,666	56,658	56,658	-	-
Supplies	-	326	-	1,030	51,030	1,030	1,061
Services	5,941	132	106,508	5,150	35,316	5,150	5,305
Interfund Services	8,892	18,474	8,283	16,823	16,823	21,444	21,371
Capital	66,240	33,945	346,679	-	519,006	-	-
Subtotal of Expenditures	108,555	77,465	528,136	79,661	678,833	27,624	27,737
Ending Reserves	1,252,408	1,189,583	670,316	416,016	-	282,805	265,497
Fund Total Uses	1,360,963	1,267,048	1,198,452	495,677	678,833	310,429	293,234

Greenways III Fund (173)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	4,960,324	2,590,784	5,887,854	6,805,607	8,238,188	1,857,548	975,195
Revenues:							
Taxes	3,946,782	4,028,655	4,114,760	4,130,617	4,130,617	4,200,000	4,242,000
Intergovernmental Rev	32,396	8,775	-	-	167,754	-	-
Miscellaneous	151,332	57,740	72,230	48,215	48,215	41,715	41,715
Non Revenues	3,232,022	-	-	-	-	-	-
Subtotal of Revenues	7,362,532	4,095,170	4,186,990	4,178,832	4,346,586	4,241,715	4,283,715
Fund Total Sources	12,322,856	6,685,954	10,074,844	10,984,439	12,584,774	6,099,263	5,258,910
Expenditures:							
Salaries and Benefits	143,003	170,341	219,976	393,297	393,297	384,725	397,497
Services	153,816	-	-	-	-	-	-
Interfund Services	10,936	12,170	13,282	17,566	17,566	29,343	28,063
Capital	9,647,515	570,507	1,566,953	8,685,000	12,142,883	4,710,000	4,115,000
Principal and Interest	9,099	41,123	33,613	31,028	31,028	-	-
Subtotal of Expenditures	9,964,369	794,141	1,833,824	9,126,891	12,584,774	5,124,068	4,540,560
Ending Reserves	2,358,487	5,891,813	8,241,020	1,857,548	-	975,195	718,350
Fund Total Uses	12,322,856	6,685,954	10,074,844	10,984,439	12,584,774	6,099,263	5,258,910

Fund Budgets

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](#).

Parks Impact Fund (177)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	2,160,715	2,006,571	2,708,752	2,454,601	4,009,035	2,141,904	1,746,513
Revenues:							
Intergovernmental Rev	-	-	765	1,438,200	1,438,200	-	-
Goods and Services Charges	710,122	893,088	1,633,576	412,000	412,000	412,000	424,360
Miscellaneous	21,595	28,824	30,770	28,364	28,364	23,288	23,288
Subtotal of Revenues	731,717	921,912	1,665,111	1,878,564	1,878,564	435,288	447,648
Fund Total Sources	2,892,432	2,928,483	4,373,863	4,333,165	5,887,599	2,577,192	2,194,161
Expenditures:							
Salaries and Benefits	60,020	58,702	50,611	68,357	68,357	99,584	102,718
Interfund Supplies	-	88	-	-	-	-	-
Interfund Services	7,025	4,254	5,214	29,183	29,183	31,095	31,456
Capital	818,728	156,687	309,004	2,588,200	3,648,155	700,000	1,700,000
Subtotal of Expenditures	885,773	219,731	364,829	2,685,740	3,745,695	830,679	1,834,174
Ending Reserves	2,006,659	2,708,752	4,009,034	1,647,425	2,141,904	1,746,513	359,987
Fund Total Uses	2,892,432	2,928,483	4,373,863	4,333,165	5,887,599	2,577,192	2,194,161

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](#).

Sportsplex Fund (178)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	36,762	38,719	41,532	40,077	43,601	44,762	46,189
Revenues:							
Miscellaneous	1,957	2,813	2,069	1,677	1,677	1,427	1,427
Subtotal of Revenues	1,957	2,813	2,069	1,677	1,677	1,427	1,427
Fund Total Sources	38,719	41,532	43,601	41,754	45,278	46,189	47,616
Ending Reserves	38,719	41,532	43,601	41,754	45,278	46,189	47,616
Fund Total Uses	38,719	41,532	43,601	41,754	45,278	46,189	47,616

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

Tourism Fund (180)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	250,258	293,037	404,480	491,279	487,127	507,397	248,157
Revenues:							
Taxes	973,157	1,102,808	1,159,012	1,200,000	1,200,000	1,360,000	1,400,300
Miscellaneous	2,975	4,341	3,760	3,812	3,812	3,014	3,014
Subtotal of Revenues	976,132	1,107,149	1,162,772	1,203,812	1,203,812	1,363,014	1,403,314
Fund Total Sources	1,226,390	1,400,186	1,567,252	1,695,091	1,690,939	1,870,411	1,651,471
Expenditures:							
Salaries and Benefits	21,759	16,759	15,388	19,348	19,348	23,252	24,010
Supplies	-	29	41	-	-	-	-
Services	796,845	855,059	880,214	1,292,367	1,292,367	1,408,205	1,235,948
Interfund Services	24,750	23,757	34,429	33,756	33,756	40,797	40,274
Intergovernmental Exp	90,000	100,000	150,000	150,000	150,000	150,000	150,000
Subtotal of Expenditures	933,354	995,604	1,080,072	1,495,471	1,495,471	1,622,254	1,450,232
Ending Reserves	293,036	404,582	487,180	199,620	195,468	248,157	201,239
Fund Total Uses	1,226,390	1,400,186	1,567,252	1,695,091	1,690,939	1,870,411	1,651,471

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](#)

Low Income Housing Fund (181)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	-	-	-	1,703,136	2,784,798	1,979,943	199,672
Revenues:							
Taxes	-	-	2,961,641	3,000,000	3,000,000	3,000,000	3,000,000
Miscellaneous	-	-	11,049	19,650	19,650	20,057	20,057
Subtotal of Revenues	-	-	2,972,690	3,019,650	3,019,650	3,020,057	3,020,057
Fund Total Sources	-	-	2,972,690	4,722,786	5,804,448	5,000,000	3,219,729
Expenditures:							
Salaries and Benefits	-	-	42,971	35,690	35,690	36,431	37,618
Supplies	-	-	86	15,584	15,584	8,380	8,631
Services	-	-	81,644	4,409,712	4,670,218	4,691,519	2,909,806
Interfund Services	-	-	60,000	61,800	61,800	63,998	63,879
Subtotal of Expenditures	-	-	184,701	4,522,786	4,783,292	4,800,328	3,019,934
Ending Reserves	-	-	2,787,989	200,000	1,021,156	199,672	199,795
Fund Total Uses	-	-	2,972,690	4,722,786	5,804,448	5,000,000	3,219,729

Fund Budgets

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

Community Develop Block Grant Fund (190)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Revenues:							
Intergovernmental Rev	695,114	608,017	664,991	1,287,875	1,296,553	1,344,734	1,392,162
Goods and Services Charges	222,313	242,499	200,085	172,878	172,878	181,806	181,806
Miscellaneous	34,466	49,737	57,050	23,122	23,122	23,122	23,122
Subtotal of Revenues	951,893	900,253	922,126	1,483,875	1,492,553	1,549,662	1,597,090
Fund Total Sources	951,893	900,253	922,126	1,483,875	1,492,553	1,549,662	1,597,090
Expenditures:							
Salaries and Benefits	290,684	272,128	249,766	292,763	292,763	268,635	277,577
Supplies	825	2,658	358	1,306	1,306	4,024	4,192
Services	651,325	624,574	672,002	1,189,806	1,198,484	1,277,003	1,315,321
Interfund Services	9,059	1,356	-	-	-	-	-
Subtotal of Expenditures	951,893	900,716	922,126	1,483,875	1,492,553	1,549,662	1,597,090
Ending Reserves	-	(463)	-	-	-	-	-
Fund Total Uses	951,893	900,253	922,126	1,483,875	1,492,553	1,549,662	1,597,090

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

HOME Investment Partnership Grant Fund (191)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Revenues:							
Intergovernmental Rev	406,598	433,514	583,947	1,159,494	1,237,860	1,345,494	1,389,879
Goods and Services Charges	61,784	15,966	178,339	82,821	82,821	82,821	82,821
Miscellaneous	47,023	72,402	60,549	47,179	47,179	47,373	47,373
Subtotal of Revenues	515,405	521,882	822,835	1,289,494	1,367,860	1,475,688	1,520,073
Fund Total Sources	515,405	521,882	822,835	1,289,494	1,367,860	1,475,688	1,520,073
Expenditures:							
Salaries and Benefits	57,487	48,007	50,825	43,244	43,244	50,751	52,379
Supplies	112	33	-	2,292	2,292	-	-
Services	432,807	498,842	703,676	1,243,958	1,322,324	1,424,937	1,467,694
Subtotal of Expenditures	490,406	546,882	754,501	1,289,494	1,367,860	1,475,688	1,520,073
Ending Reserves	24,999	(25,000)	68,334	-	-	-	-
Fund Total Uses	515,405	521,882	822,835	1,289,494	1,367,860	1,475,688	1,520,073

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

2001 Fire UTGO Bond Fund (00214)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	90,369	-	-	-	-	-	-
Revenues:							
Taxes	258,226	-	-	-	-	-	-
Miscellaneous	1,145	-	-	-	-	-	-
Subtotal of Revenues	259,371	-	-	-	-	-	-
Fund Total Sources	349,740	-	-	-	-	-	-
Expenditures:							
Principal and Interest	349,740	-	-	-	-	-	-
Subtotal of Expenditures	349,740	-	-	-	-	-	-
Fund Total Uses	349,740	-	-	-	-	-	-

Refunding GO Bonds 1996 Fund (223)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Revenues:							
Other Financing Sources	346,179	343,363	-	-	-	-	-
Subtotal of Revenues	346,179	343,363	-	-	-	-	-
Fund Total Sources	346,179	343,363	-	-	-	-	-
Expenditures:							
Principal and Interest	346,179	343,363	-	-	-	-	-
Subtotal of Expenditures	346,179	343,363	-	-	-	-	-
Fund Total Uses	346,179	343,363	-	-	-	-	-

Sportsplex Acquisition Debt Fund (224)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	22,576	22,668	23,263	23,185	23,185	23,185	44,866
Revenues:							
Miscellaneous	271,299	254,874	257,860	279,170	279,170	283,319	287,919
Subtotal of Revenues	271,299	254,874	257,860	279,170	279,170	283,319	287,919
Fund Total Sources	293,875	277,542	281,123	302,355	302,355	306,504	332,785
Expenditures:							
Principal and Interest	271,208	254,279	257,939	258,038	258,038	261,638	266,838
Subtotal of Expenditures	271,208	254,279	257,939	258,038	258,038	261,638	266,838
Ending Reserves	22,667	23,263	23,184	44,317	44,317	44,866	65,947
Fund Total Uses	293,875	277,542	281,123	302,355	302,355	306,504	332,785

Fund Budgets

Debt Service Funds (continued)

2004 PFD/Civic Field LTGO Fund (225)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Revenues:							
Intergovernmental Rev	240,184	421,491	-	-	-	-	-
Miscellaneous	387,951	192,706	264,367	634,313	634,313	657,148	679,848
Non Revenues	-	-	349,000	-	-	-	-
Other Financing Sources	693,503	686,684	694,225	719,925	719,925	617,565	636,365
Subtotal of Revenues	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Fund Total Sources	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Expenditures:							
Principal and Interest	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Subtotal of Expenditures	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Fund Total Uses	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213

2011 QEC Bond Fund (226)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Beginning Reserves	-	226,386	849,147	1,125,591	1,277,813	1,683,142	2,089,338
Revenues:							
Goods and Services Charges	35,328	431,919	357,143	387,655	387,655	387,655	383,779
Miscellaneous	380	190,843	71,523	14,850	14,850	18,541	18,541
Other Financing Sources	190,678	-	-	-	2,824	-	-
Subtotal of Revenues	226,386	622,762	428,666	402,505	405,329	406,196	402,320
Fund Total Sources	226,386	849,148	1,277,813	1,528,096	1,683,142	2,089,338	2,491,658
Ending Reserves	226,386	849,148	1,277,813	1,528,096	1,683,142	2,089,338	2,491,658
Fund Total Uses	226,386	849,148	1,277,813	1,528,096	1,683,142	2,089,338	2,491,658

Drake Note Fund (231)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Revenues:							
Other Financing Sources	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Subtotal of Revenues	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Fund Total Sources	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Expenditures:							
Principal and Interest	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Subtotal of Expenditures	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Fund Total Uses	17,963	17,963	17,963	17,964	17,964	17,964	17,964

Governmental Debt Service Fund (235)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Revenues:							
Other Financing Sources	167,411	166,621	217,852	217,063	217,063	327,273	326,483
Subtotal of Revenues	167,411	166,621	217,852	217,063	217,063	327,273	326,483
Fund Total Sources	167,411	166,621	217,852	217,063	217,063	327,273	326,483
Expenditures:							
Principal and Interest	167,411	166,621	217,852	217,063	217,063	327,273	326,483
Subtotal of Expenditures	167,411	166,621	217,852	217,063	217,063	327,273	326,483
Fund Total Uses	167,411	166,621	217,852	217,063	217,063	327,273	326,483

Debt Service Funds (continued)

LID Guaranty Fund (245)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	678,287	836,502	1,007,507	7,001	229,610	7,001	9,935
Revenues:							
Miscellaneous	160,217	150,296	220,770	-	-	2,934	2,934
Subtotal of Revenues	160,217	150,296	220,770	-	-	2,934	2,934
Fund Total Sources	838,504	986,798	1,228,277	7,001	229,610	9,935	12,869
Expenditures:							
Intergovernmental Exp	-	-	1,000,000	-	-	-	-
Subtotal of Expenditures	-	-	1,000,000	-	-	-	-
Ending Reserves	838,504	986,798	228,277	7,001	229,610	9,935	12,869
Fund Total Uses	838,504	986,798	1,228,277	7,001	229,610	9,935	12,869

#1106 Bakerview Rd Fund (270)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	-	2,377	48,596	-	-	-	-
Revenues:							
Miscellaneous	95,505	84,655	19,224	-	-	-	-
Subtotal of Revenues	95,505	84,655	19,224	-	-	-	-
Fund Total Sources	95,505	87,032	67,820	-	-	-	-
Expenditures:							
Principal and Interest	150,500	52,399	79,734	-	-	-	-
Subtotal of Expenditures	150,500	52,399	79,734	-	-	-	-
Ending Reserves	(54,995)	34,633	(11,914)	-	-	-	-
Fund Total Uses	95,505	87,032	67,820	-	-	-	-

Fund 270 is an LID fund, not budgeted. Actual expenditures are shown for reference.

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.

Waterfront Construction Fund (371)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	-	-	-	-	490,189	1,525,489	2,571,811
Revenues:							
Taxes	-	-	490,189	1,035,300	1,035,300	1,035,300	1,055,653
Miscellaneous	-	-	-	-	-	11,022	11,022
Subtotal of Revenues	-	-	490,189	1,035,300	1,035,300	1,046,322	1,066,675
Fund Total Sources	-	-	490,189	1,035,300	1,525,489	2,571,811	3,638,486
Ending Reserves	-	-	490,189	1,035,300	1,525,489	2,571,811	3,638,486
Fund Total Uses	-	-	490,189	1,035,300	1,525,489	2,571,811	3,638,486

Fund Budgets

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](#).

Water Fund (410) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	11,955,874	11,430,241	11,885,503	7,706,275	14,694,601	10,810,448	9,234,334
Revenues:							
Intergovernmental Rev	334,763	586,935	49,432	-	476,883	-	-
Goods and Services Charges	17,162,634	19,914,333	22,574,135	22,083,730	22,306,730	23,238,730	23,831,677
Fines	45,265	48,461	51,441	46,300	46,300	46,500	47,895
Miscellaneous	222,307	280,875	321,741	425,668	425,668	323,980	323,980
Non Revenues	-	4,900,000	-	-	-	-	15,000,000
Other Financing Sources	908,527	963,112	874,782	575,000	575,000	575,000	575,000
Subtotal of Revenues	18,673,496	26,693,716	23,871,531	23,130,698	23,830,581	24,184,210	39,778,552
Fund Total Sources	30,629,370	38,123,957	35,757,034	30,836,973	38,525,182	34,994,658	49,012,886
Expenditures:							
Salaries and Benefits	2,825,980	3,141,094	3,394,401	3,818,903	4,041,161	4,897,503	5,119,320
Supplies	628,587	674,861	1,014,970	850,496	901,343	966,890	990,237
Interfund Supplies	498,517	855,381	1,280,790	2,395,652	2,395,652	1,454,845	1,137,842
Services	6,108,759	6,144,999	6,211,713	6,369,065	6,844,093	7,064,735	7,635,948
Interfund Services	3,776,284	3,967,478	3,766,993	3,919,183	4,025,267	3,763,388	3,749,976
Intergovernmental Exp	565,768	669,820	613,972	744,254	636,500	422,500	400,900
Capital	2,317,761	7,175,396	1,341,841	4,444,099	11,122,906	3,200,000	18,150,000
Principal and Interest	2,476,851	3,345,271	3,050,464	3,215,751	3,215,751	3,990,463	3,522,623
Subtotal of Expenditures	19,198,507	25,974,300	20,675,144	25,757,403	33,182,673	25,760,324	40,706,846
Ending Reserves	11,430,863	12,149,657	15,081,890	5,079,570	5,342,509	9,234,334	8,306,040
Fund Total Uses	30,629,370	38,123,957	35,757,034	30,836,973	38,525,182	34,994,658	49,012,886

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	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	13,637,362	57,706,271	44,758,031	17,209,362	25,871,363	15,607,019	16,184,953
Revenues:							
Intergovernmental Rev	2,654	319,500	2,938	2,500	2,500	2,500	-
Goods and Services Charges	17,246,352	18,418,623	19,171,473	19,279,827	19,279,827	19,919,135	20,986,709
Fines	49,681	53,190	56,460	49,000	49,000	49,000	50,470
Miscellaneous	402,492	913,544	465,502	334,688	334,688	347,008	347,008
Non Revenues	46,218,677	-	-	-	-	-	7,000,000
Other Financing Sources	397,332	-	16,039,500	-	-	-	-
Subtotal of Revenues	64,317,188	19,704,857	35,735,873	19,666,015	19,666,015	20,317,643	28,384,187
Fund Total Sources	77,954,550	77,411,128	80,493,904	36,875,377	45,537,378	35,924,662	44,569,140
Expenditures:							
Salaries and Benefits	3,332,322	3,690,481	3,843,064	3,776,031	3,776,867	3,189,887	3,392,090
Supplies	963,841	1,320,712	1,239,016	1,304,366	1,304,366	1,302,221	1,341,287
Interfund Supplies	45,258	64,320	51,547	96,780	96,780	92,180	94,948
Services	5,035,834	5,593,114	5,547,681	6,366,572	7,571,885	6,806,924	6,699,736
Interfund Services	3,334,502	3,435,751	3,348,763	3,024,665	3,129,493	2,869,513	2,853,925
Intergovernmental Exp	86,896	140,694	52,365	190,664	85,000	169,000	147,400
Capital	4,514,320	15,983,646	37,864,250	3,131,250	13,549,409	2,245,000	5,265,000
Principal and Interest	3,343,441	2,532,738	2,709,437	3,118,761	3,118,761	3,064,984	3,052,757
Subtotal of Expenditures	20,656,414	32,761,456	54,656,123	21,009,089	32,632,561	19,739,709	22,847,143
Ending Reserves	57,298,136	44,649,672	25,837,781	15,866,288	12,904,817	16,184,953	21,721,997
Fund Total Uses	77,954,550	77,411,128	80,493,904	36,875,377	45,537,378	35,924,662	44,569,140

Fund Budgets

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

Storm/Surface Water Utility Fund (430)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	3,566,242	4,598,599	4,592,436	4,239,778	4,846,887	4,540,505	2,083,658
Revenues:							
Licenses and Permits	91,053	90,826	106,358	90,000	90,000	90,000	90,000
Intergovernmental Rev	571,007	556,565	369,848	849,875	4,296,958	349,875	-
Goods and Services Charges	5,225,399	5,343,082	6,197,850	6,554,870	6,554,870	7,774,870	7,284,116
Fines	15,455	16,546	17,563	15,450	15,450	15,450	15,914
Miscellaneous	41,622	61,651	223,009	2,699,340	2,699,340	192,766	192,766
Non Revenues	-	-	-	2,710,373	-	-	-
Other Financing Sources	-	-	1,597,677	-	5,364,293	1,047,000	-
Subtotal of Revenues	5,944,536	6,068,670	8,512,305	12,919,908	19,020,911	9,469,961	7,582,796
Fund Total Sources	9,510,778	10,667,269	13,104,741	17,159,686	23,867,798	14,010,466	9,666,454
Expenditures:							
Salaries and Benefits	1,295,551	1,356,562	1,597,093	1,940,757	1,949,605	2,062,007	2,371,851
Supplies	139,914	194,190	152,018	203,503	203,503	270,933	278,159
Interfund Supplies	56,652	51,697	51,164	74,320	74,320	74,320	76,550
Services	1,015,527	1,544,151	2,008,936	1,403,490	3,314,207	2,167,530	2,208,976
Interfund Services	1,945,301	1,867,734	1,874,817	2,158,970	2,194,399	2,116,033	2,115,492
Intergovernmental Exp	-	-	28,745	41,105	-	84,000	62,400
Capital	431,655	997,380	2,385,817	7,760,358	12,964,373	5,151,985	2,120,000
Principal and Interest	-	-	-	-	-	-	84,878
Subtotal of Expenditures	4,884,600	6,011,714	8,098,590	13,582,503	20,700,407	11,926,808	9,318,306
Ending Reserves	4,626,178	4,655,555	5,006,151	3,577,183	3,167,392	2,083,658	348,148
Fund Total Uses	9,510,778	10,667,269	13,104,741	17,159,686	23,867,799	14,010,466	9,666,454

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.

Solid Waste Fund (440)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	7,668,903	7,360,152	7,526,597	7,988,413	7,694,420	6,784,804	6,438,180
Revenues:							
Taxes	1,252,349	1,244,127	1,274,696	1,295,300	1,295,300	1,375,300	1,402,806
Intergovernmental Rev	551,010	110,177	6,034	-	51,082	-	-
Goods and Services Charges	146,097	169,072	209,055	160,770	160,770	140,770	144,993
Miscellaneous	87,446	92,316	68,448	87,765	87,765	64,918	64,918
Other Financing Sources	-	-	-	-	-	400,000	2,000,000
Subtotal of Revenues	2,036,902	1,615,692	1,558,233	1,543,835	1,594,917	1,980,988	3,612,717
Fund Total Sources	9,705,805	8,975,844	9,084,830	9,532,248	9,289,337	8,765,792	10,050,897
Expenditures:							
Salaries and Benefits	154,605	179,885	169,374	208,896	208,896	229,253	235,778
Supplies	10,632	25,185	18,472	137,594	137,594	37,982	39,121
Interfund Supplies	596	720	942	8,550	8,550	8,550	8,807
Services	1,132,769	314,318	260,585	271,015	1,023,833	671,015	2,265,645
Interfund Services	281,146	198,655	230,166	266,153	266,153	274,685	276,381
Intergovernmental Exp	70,338	31,598	7,735	400,046	400,046	410,046	412,713
Principal and Interest	695,659	699,007	696,006	698,073	698,073	696,081	694,738
Subtotal of Expenditures	2,345,745	1,449,368	1,383,280	1,990,327	2,743,145	2,327,612	3,933,183
Ending Reserves	7,360,060	7,526,476	7,701,550	7,541,921	6,546,192	6,438,180	6,117,714
Fund Total Uses	9,705,805	8,975,844	9,084,830	9,532,248	9,289,337	8,765,792	10,050,897

Fund Budgets

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

Cemetery Fund (456)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	335,683	338,966	308,584	298,677	258,510	260,156	240,115
Revenues:							
Goods and Services Charges	301,057	273,556	275,520	333,535	333,535	333,535	343,540
Fines	-	-	24	-	-	-	-
Miscellaneous	5,283	6,247	3,766	3,144	3,144	2,893	2,893
Other Financing Sources	221,480	221,480	221,480	221,480	221,480	221,480	221,480
Subtotal of Revenues	527,820	501,283	500,790	558,159	558,159	557,908	567,913
Fund Total Sources	863,503	840,249	809,374	856,836	816,669	818,064	808,028
Expenditures:							
Salaries and Benefits	302,838	309,122	321,868	319,775	319,775	324,240	335,285
Supplies	58,867	60,755	61,988	59,796	59,796	59,796	61,588
Interfund Supplies	1,630	71	-	-	-	-	-
Services	42,256	43,374	49,590	53,098	53,098	53,098	54,691
Interfund Services	115,342	114,916	118,681	122,914	123,844	140,815	139,828
Intergovernmental Exp	-	1,980	510	930	-	-	-
Subtotal of Expenditures	520,933	530,218	552,637	556,513	556,513	577,949	591,392
Ending Reserves	342,570	310,031	256,737	300,323	260,156	240,115	216,636
Fund Total Uses	863,503	840,249	809,374	856,836	816,669	818,064	808,028

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](#).

Golf Course Fund (460)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	110,229	202,898	302,966	272,737	258,428	232,906	257,605
Revenues:							
Miscellaneous	191,790	204,356	227,802	215,128	215,128	221,397	221,397
Subtotal of Revenues	191,790	204,356	227,802	215,128	215,128	221,397	221,397
Fund Total Sources	302,019	407,254	530,768	487,865	473,556	454,303	479,002
Expenditures:							
Salaries and Benefits	14,076	35,515	45,089	49,696	49,696	50,182	51,880
Supplies	3,828	2,742	6,817	2,472	2,472	2,472	2,546
Interfund Supplies	-	331	-	-	-	-	-
Services	55,147	34,671	162,914	118,645	165,916	80,817	120,221
Interfund Services	31,854	20,127	19,708	21,967	21,967	24,703	24,839
Capital	-	11,212	20,105	-	600	38,524	-
Subtotal of Expenditures	104,905	104,598	254,633	192,780	240,651	196,698	199,486
Ending Reserves	197,114	302,656	276,135	295,085	232,905	257,605	279,516
Fund Total Uses	302,019	407,254	530,768	487,865	473,556	454,303	479,002

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

Parking Services Fund (465)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	1,286,965	1,398,993	1,544,047	1,934,546	2,961,251	2,608,086	1,324,613
Revenues:							
Intergovernmental Rev	23,000	23,500	1,176,877	24,000	24,000	-	-
Fines	704,541	681,807	616,530	685,000	685,000	582,000	599,460
Miscellaneous	1,586,676	1,487,629	1,520,499	1,447,511	1,447,511	1,535,260	1,610,260
Other Financing Sources	-	-	-	-	-	2,900,000	-
Subtotal of Revenues	2,314,217	2,192,936	3,313,906	2,156,511	2,156,511	5,017,260	2,209,720
Fund Total Sources	3,601,182	3,591,929	4,857,953	4,091,057	5,117,762	7,625,346	3,534,333
Expenditures:							
Salaries and Benefits	438,212	381,177	375,767	393,726	393,726	286,187	296,457
Supplies	212,641	151,457	192,214	278,954	278,954	264,379	270,061
Interfund Supplies	97	166	655	-	-	-	-
Services	350,323	258,769	250,944	539,531	539,531	365,344	386,804
Interfund Services	354,131	420,911	358,175	459,626	1,275,658	1,139,823	1,156,265
Intergovernmental Exp	727,286	725,342	732,721	822,032	6,000	20,000	15,200
Capital	-	-	-	425,000	425,000	4,225,000	-
Principal and Interest	133,368	133,580	53	-	-	-	250,000
Subtotal of Expenditures	2,216,058	2,071,402	1,910,529	2,918,869	2,918,869	6,300,733	2,374,787
Ending Reserves	1,385,124	1,520,527	2,947,424	1,172,188	2,198,893	1,324,613	1,159,546
Fund Total Uses	3,601,182	3,591,929	4,857,953	4,091,057	5,117,762	7,625,346	3,534,333

Fund Budgets

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](#).

Medic One Fund (470)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	628,540	450,197	304,062	601,535	742,606	832,935	882,765
Revenues:							
Intergovernmental Rev	3,396,168	3,792,759	1,208	-	-	-	-
Goods and Services Charges	2,635,851	2,093,530	6,771,138	5,602,997	5,602,997	4,792,189	4,976,678
Miscellaneous	40,309	33,761	24,770	9,042	9,042	9,333	9,333
Other Financing Sources	1,046,735	1,094,366	1,067,774	1,125,000	1,125,000	1,125,000	1,125,000
Subtotal of Revenues	7,119,063	7,014,416	7,864,890	6,737,039	6,737,039	5,926,522	6,111,011
Fund Total Sources	7,747,603	7,464,613	8,168,952	7,338,574	7,479,645	6,759,457	6,993,776
Expenditures:							
Salaries and Benefits	5,024,925	5,145,555	5,319,969	5,117,502	5,117,502	4,396,830	4,514,542
Supplies	375,687	338,562	373,903	304,321	304,321	317,889	327,427
Interfund Supplies	988	-	-	-	-	-	-
Services	316,581	305,878	358,444	570,196	573,079	406,650	413,942
Interfund Services	1,296,923	1,346,737	1,357,418	515,041	536,808	640,323	628,893
Intergovernmental Exp	26,642	21,409	14,168	21,767	-	-	-
Capital	155,914	-	-	115,000	115,000	115,000	115,000
Interfund	109,920	-	-	-	-	-	-
Subtotal of Expenditures	7,307,580	7,158,141	7,423,902	6,643,827	6,646,710	5,876,692	5,999,804
Ending Reserves	440,023	306,472	745,050	694,747	832,935	882,765	993,972
Fund Total Uses	7,747,603	7,464,613	8,168,952	7,338,574	7,479,645	6,759,457	6,993,776

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](#).

Development Services Fund (475)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,153,332	1,495,034	1,987,171	2,075,597	2,686,823	3,300,597	2,899,436
Revenues:							
Licenses and Permits	1,175,670	1,341,092	1,456,138	1,230,500	1,230,500	1,265,896	1,319,236
Goods and Services Charges	729,438	782,304	1,149,652	755,000	755,000	755,000	755,000
Fines	125	125	50	-	-	-	-
Miscellaneous	21,558	22,216	23,506	23,606	23,606	29,863	29,863
Subtotal of Revenues	1,926,791	2,145,737	2,629,346	2,009,106	2,009,106	2,050,759	2,104,099
Fund Total Sources	3,080,123	3,640,771	4,616,517	4,084,703	4,695,929	5,351,356	5,003,535
Expenditures:							
Salaries and Benefits	1,218,099	1,302,729	1,527,299	1,787,438	1,807,045	2,003,150	2,066,588
Supplies	18,140	27,688	14,140	17,800	17,800	18,465	17,590
Interfund Supplies	-	125	93	-	-	-	-
Services	39,149	30,506	34,771	50,762	50,762	68,462	127,056
Interfund Services	308,401	293,086	269,300	298,357	454,633	361,843	294,325
Intergovernmental Exp	5,000	7,074	72,223	175,883	-	-	-
Subtotal of Expenditures	1,588,789	1,661,208	1,917,826	2,330,240	2,330,240	2,451,920	2,505,559
Ending Reserves	1,491,334	1,979,563	2,698,691	1,754,463	2,365,689	2,899,436	2,497,976
Fund Total Uses	3,080,123	3,640,771	4,616,517	4,084,703	4,695,929	5,351,356	5,003,535

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

Fleet Administration Fund (510)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	6,436,899	7,547,864	6,224,386	6,823,237	6,761,344	8,057,059	6,918,477
Revenues:							
Goods and Services Charges	1,907,192	3,241,145	3,209,880	3,413,488	3,413,488	3,467,874	3,470,006
Miscellaneous	1,492,572	94,851	79,933	66,761	66,761	55,308	54,874
Proprietary/Trust Gains (Loss)	-	(273)	8,055	-	-	-	-
Non Revenues	-	482,292	731,062	738,702	738,702	248,281	-
Other Financing Sources	80,853	169,400	82,983	624,760	40,000	40,000	40,000
Subtotal of Revenues	3,480,617	3,987,415	4,111,913	4,843,711	4,258,951	3,811,463	3,564,880
Fund Total Sources	9,917,516	11,535,279	10,336,299	11,666,948	11,020,295	11,868,522	10,483,357
Expenditures:							
Salaries and Benefits	708,790	780,757	812,264	1,307,669	954,297	897,308	925,712
Supplies	310,814	422,391	494,887	547,040	485,404	490,857	504,115
Interfund Supplies	93,548	67,488	69,889	142,222	123,222	123,222	126,920
Services	198,235	178,509	315,008	382,532	347,900	328,700	589,131
Interfund Services	545,959	545,703	505,158	550,874	495,041	447,065	437,904
Intergovernmental Exp	-	-	6,729	18,168	-	-	40,000
Capital	512,739	1,125,999	1,105,901	1,388,500	1,313,151	2,662,893	2,818,668
Principal and Interest	-	2,200,000	-	-	-	-	-
Subtotal of Expenditures	2,370,085	5,320,847	3,309,836	4,337,005	3,719,015	4,950,045	5,442,450
Ending Reserves	7,547,431	6,214,432	7,026,463	7,329,943	7,301,280	6,918,477	5,040,907
Fund Total Uses	9,917,516	11,535,279	10,336,299	11,666,948	11,020,295	11,868,522	10,483,357

Radio Communications Fund (511)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	-	-	-	251,428	247,791	353,437
Revenues:							
Taxes	-	-	-	-	-	600,000	612,000
Intergovernmental Rev	-	-	-	-	-	36,000	36,000
Goods and Services Charges	-	-	-	-	-	128,500	132,355
Miscellaneous	-	-	-	-	-	1,184,827	67
Other Financing Sources	-	-	-	-	584,760	-	-
Subtotal of Revenues	-	-	-	-	584,760	1,949,327	780,422
Fund Total Sources	-	-	-	-	836,188	2,197,118	1,133,859
Expenditures:							
Salaries and Benefits	-	-	-	-	353,372	429,317	443,121
Supplies	-	-	-	-	105,183	116,683	120,184
Interfund Supplies	-	-	-	-	19,000	19,200	19,776
Services	-	-	-	-	284,632	36,632	337,731
Interfund Services	-	-	-	-	74,001	41,849	41,849
Capital	-	-	-	-	-	1,200,000	-
Subtotal of Expenditures	-	-	-	-	836,188	1,843,681	962,661
Ending Reserves	-	-	-	-	-	353,437	171,198
Fund Total Uses	-	-	-	-	836,188	2,197,118	1,133,859

Fund Budgets

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

Purchasing/Materials Mngmt Fund (520)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	923,242	978,611	45,150	200,460	514,670	241,620	163,037
Revenues:							
Intergovernmental Rev	4,092	4,887	-	-	-	-	-
Goods and Services Charges	1,839,949	2,103,157	2,484,913	3,021,092	3,021,092	3,181,986	3,241,992
Miscellaneous	41,336	39,017	29,612	9,512	9,512	23,724	23,724
Subtotal of Revenues	1,885,377	2,147,061	2,514,525	3,030,604	3,030,604	3,205,710	3,265,716
Fund Total Sources	2,808,619	3,125,672	2,559,675	3,231,064	3,545,274	3,447,330	3,428,753
Expenditures:							
Salaries and Benefits	620,624	679,613	717,935	702,531	702,531	801,549	827,466
Supplies	797,375	2,070,073	859,773	2,003,915	2,003,915	2,024,235	2,065,392
Interfund Supplies	(3)	105	-	-	-	-	-
Services	2,916	8,180	12,356	88,300	106,177	105,384	108,545
Interfund Services	403,200	409,912	338,499	323,381	346,024	337,900	331,990
Intergovernmental Exp	5,000	5,480	10,772	37,868	15,225	15,225	15,225
Capital	-	-	-	20,000	20,000	-	-
Subtotal of Expenditures	1,829,112	3,173,363	1,939,335	3,175,995	3,193,872	3,284,293	3,348,618
Ending Reserves	979,507	(47,691)	620,340	55,069	351,402	163,037	80,135
Fund Total Uses	2,808,619	3,125,672	2,559,675	3,231,064	3,545,274	3,447,330	3,428,753

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

Facilities Administration Fund (530)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Beginning Reserves	1,202,764	3,661,606	1,157,245	1,023,563	1,197,245	293,752	356,491
Revenues:							
Intergovernmental Rev	146,415	246,305	226,724	246,304	246,304	246,304	246,304
Goods and Services Charges	113,873	105,559	2,739,276	2,944,178	2,944,178	3,568,150	3,568,150
Miscellaneous	2,070,142	2,554,962	98,313	75,112	75,112	71,680	71,680
Non Revenues	6,480,000	-	-	-	-	-	-
Other Financing Sources	528,250	190,000	690,000	300,000	300,000	600,000	800,000
Subtotal of Revenues	9,338,680	3,096,826	3,754,313	3,565,594	3,565,594	4,486,134	4,686,134
Fund Total Sources	10,541,444	6,758,432	4,911,558	4,589,157	4,762,839	4,779,886	5,042,625
Expenditures:							
Salaries and Benefits	1,236,082	1,467,554	1,505,016	1,530,697	1,590,936	1,806,713	1,869,547
Supplies	127,865	106,429	128,513	155,375	155,375	210,975	217,307
Interfund Supplies	27,436	26,170	26,246	42,755	42,755	43,497	44,802
Services	4,725,486	3,324,623	1,306,252	1,189,826	1,478,657	1,678,607	1,910,366
Interfund Services	292,810	327,015	333,642	301,954	330,282	331,039	318,021
Intergovernmental Exp	190,733	-	10,116	28,328	2,824	700	700
Capital	-	-	56,102	20,000	20,000	-	-
Principal and Interest	143,276	352,550	352,514	351,864	731,864	351,864	351,864
Subtotal of Expenditures	6,743,688	5,604,341	3,718,401	3,620,799	4,352,693	4,423,395	4,712,607
Ending Reserves	3,797,756	1,154,091	1,193,157	968,358	410,146	356,491	330,018
Fund Total Uses	10,541,444	6,758,432	4,911,558	4,589,157	4,762,839	4,779,886	5,042,625

Fund Budgets

Telecommunication and Technology Fund and Subfunds: 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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,623,745	1,624,948	357,653	253,551	255,216	260,000	277,426
Revenues:							
Intergovernmental Rev	1	-	-	-	-	-	-
Goods and Services Charges	353,191	359,530	369,942	402,142	402,142	408,243	408,229
Miscellaneous	18,332	24,297	14,796	14,571	14,571	5,263	5,263
Other Financing Sources	224,190	746,638	-	-	-	-	-
Subtotal of Revenues	595,714	1,130,465	384,738	416,713	416,713	413,506	413,492
Fund Total Sources	2,219,459	2,755,413	742,391	670,264	671,929	673,506	690,918
Expenditures:							
Salaries and Benefits	89,768	96,228	99,412	102,715	102,715	107,229	110,613
Supplies	130,335	227,109	130,590	928	928	928	956
Services	243,549	400,774	224,073	251,817	251,817	242,817	244,036
Interfund Services	48,298	46,812	33,100	60,651	39,216	30,106	28,934
Capital	81,156	39,923	-	125,000	125,000	15,000	30,000
Subtotal of Expenditures	593,106	810,846	487,175	541,111	519,676	396,080	414,539
Ending Reserves	1,626,353	1,944,567	255,216	129,153	152,253	277,426	276,379
Fund Total Uses	2,219,459	2,755,413	742,391	670,264	671,929	673,506	690,918

Technology Replacement & Reserve Fund (541)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	-	1,587,649	1,300,000	1,601,924	1,300,000	887,671
Revenues:							
Goods and Services Charges	-	-	-	-	1,027,029	723,610	430,068
Miscellaneous	-	-	3,664	4,446	4,446	16,451	16,451
Other Financing Sources	-	-	733,115	1,012,517	-	-	-
Subtotal of Revenues	-	-	736,779	1,016,963	1,031,475	740,061	446,519
Fund Total Sources	-	-	2,324,428	2,316,963	2,633,399	2,040,061	1,334,190
Expenditures:							
Supplies	-	-	357,223	-	39,881	-	-
Services	-	-	347,504	15,000	161,501	150,000	-
Interfund Services	-	-	17,737	-	21,435	43,555	43,555
Capital	-	-	-	1,649,165	1,843,391	958,835	447,352
Subtotal of Expenditures	-	-	722,464	1,664,165	2,066,208	1,152,390	490,907
Ending Reserves	-	-	1,601,964	652,798	567,191	887,671	843,283
Fund Total Uses	-	-	2,324,428	2,316,963	2,633,399	2,040,061	1,334,190

Telecommunication and Technology Fund and Subfunds continued

PW Computer Infrastructure Repl Fund (542)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Beginning Reserves	-	-	-	-	120,145	202,000	190,889
Revenues:							
Goods and Services Charges	-	-	397,000	746,380	746,380	757,963	757,963
Miscellaneous	-	-	2,146	100	100	5,986	5,986
Subtotal of Revenues	-	-	399,146	746,480	746,480	763,949	763,949
Fund Total Sources	-	-	399,146	746,480	866,625	965,949	954,838
Expenditures:							
Supplies	-	-	95,299	476,588	476,588	482,091	496,554
Services	-	-	163,811	195,100	195,100	202,162	208,226
Interfund Services	-	-	-	-	74,792	90,807	100,849
Intergovernmental Exp	-	-	19,890	74,792	-	-	-
Subtotal of Expenditures	-	-	279,000	746,480	746,480	775,060	805,629
Ending Reserves	-	-	120,146	-	120,145	190,889	149,209
Fund Total Uses	-	-	399,146	746,480	866,625	965,949	954,838

GIS Administration Fund (543)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Beginning Reserves	-	-	-	-	10,093	40,000	36,879
Revenues:							
Goods and Services Charges	-	-	5,280	-	-	14,000	10,000
Miscellaneous	-	-	187	3,000	3,000	52	52
Other Financing Sources	-	-	347,130	350,234	350,234	330,234	335,234
Subtotal of Revenues	-	-	352,597	353,234	353,234	344,286	345,286
Fund Total Sources	-	-	352,597	353,234	363,327	384,286	382,165
Expenditures:							
Salaries and Benefits	-	-	299,954	310,064	310,064	322,366	332,268
Supplies	-	-	13,567	4,650	4,650	4,150	4,775
Services	-	-	13,350	23,466	23,466	11,300	12,139
Interfund Services	-	-	15,134	12,604	15,054	9,591	9,056
Intergovernmental Exp	-	-	-	2,450	-	-	-
Subtotal of Expenditures	-	-	342,005	353,234	353,234	347,407	358,238
Ending Reserves	-	-	10,592	-	10,093	36,879	23,927
Fund Total Uses	-	-	352,597	353,234	363,327	384,286	382,165

Fund Budgets

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

Claims and Litigation Fund (550)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	4,263,889	3,952,891	4,662,738	4,428,390	4,662,738	4,764,835	4,754,013
Revenues:							
Intergovernmental Rev	15,507	-	-	-	-	-	-
Goods and Services Charges	-	1,182,979	1,218,125	1,200,000	1,200,000	1,099,261	1,099,682
Miscellaneous	1,125,386	53,810	43,260	49,582	49,582	43,895	43,895
Other Financing Sources	-	800,000	-	-	-	-	-
Subtotal of Revenues	1,140,893	2,036,789	1,261,385	1,249,582	1,249,582	1,143,156	1,143,577
Fund Total Sources	5,404,782	5,989,680	5,924,123	5,677,972	5,912,320	5,907,991	5,897,590
Expenditures:							
Salaries and Benefits	157,719	165,823	165,000	178,459	178,459	183,531	189,165
Supplies	4,756	4,580	5,391	5,047	5,047	5,047	5,197
Services	1,168,943	1,019,777	630,265	851,779	851,779	851,779	862,339
Interfund Services	121,348	137,077	128,926	112,200	112,200	113,621	112,985
Subtotal of Expenditures	1,452,766	1,327,257	929,582	1,147,485	1,147,485	1,153,978	1,169,686
Ending Reserves	3,952,016	4,662,423	4,994,541	4,530,487	4,764,835	4,754,013	4,727,904
Fund Total Uses	5,404,782	5,989,680	5,924,123	5,677,972	5,912,320	5,907,991	5,897,590

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

Unemployment Compensation Fund (561)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	507,929	471,756	475,239	458,932	474,610	415,615	361,562
Revenues:							
Miscellaneous	156,268	111,410	112,934	125,938	125,938	125,444	125,444
Subtotal of Revenues	156,268	111,410	112,934	125,938	125,938	125,444	125,444
Fund Total Sources	664,197	583,166	588,173	584,870	600,548	541,059	487,006
Expenditures:							
Salaries and Benefits	182,628	81,363	102,673	175,005	175,005	169,164	169,436
Interfund Services	10,010	11,520	10,945	9,928	9,928	10,333	10,257
Subtotal of Expenditures	192,638	92,883	113,618	184,933	184,933	179,497	179,693
Ending Reserves	471,559	490,283	474,555	399,937	415,615	361,562	307,313
Fund Total Uses	664,197	583,166	588,173	584,870	600,548	541,059	487,006

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

Workers Comp Self-Insurance Fund (562)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	932,289	960,649	933,374	781,439	1,022,224	947,680	812,746
Revenues:							
Miscellaneous	556,646	532,322	669,290	651,722	651,722	607,542	607,542
Subtotal of Revenues	556,646	532,322	669,290	651,722	651,722	607,542	607,542
Fund Total Sources	1,488,935	1,492,971	1,602,664	1,433,161	1,673,946	1,555,222	1,420,288
Expenditures:							
Salaries and Benefits	64,556	101,445	109,256	112,727	112,727	122,041	125,895
Supplies	86	-	28	2,601	2,601	2,601	2,677
Services	399,878	420,614	409,580	530,870	530,870	535,673	596,117
Interfund Services	23,198	21,760	21,397	20,068	20,068	22,161	21,625
Intergovernmental Exp	41,178	45,866	39,811	60,000	60,000	60,000	60,000
Subtotal of Expenditures	528,896	589,685	580,072	726,266	726,266	742,476	806,314
Ending Reserves	960,039	903,286	1,022,592	706,895	947,680	812,746	613,974
Fund Total Uses	1,488,935	1,492,971	1,602,664	1,433,161	1,673,946	1,555,222	1,420,288

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

Health Benefits Fund (565)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,732,531	1,811,182	2,285,970	2,982,698	3,071,516	3,501,165	3,910,947
Revenues:							
Miscellaneous	11,742,901	12,376,625	13,149,175	14,309,889	14,309,889	14,302,728	15,378,728
Subtotal of Revenues	11,742,901	12,376,625	13,149,175	14,309,889	14,309,889	14,302,728	15,378,728
Fund Total Sources	13,475,432	14,187,807	15,435,145	17,292,587	17,381,405	17,803,893	19,289,675
Expenditures:							
Salaries and Benefits	399,176	500,669	620,342	632,537	657,537	627,989	635,320
Supplies	22,884	19,760	34,304	38,575	38,575	38,575	39,733
Services	11,094,210	11,211,562	11,521,397	13,015,430	12,990,430	13,015,378	14,632,837
Interfund Services	135,697	170,989	175,719	183,112	193,698	211,004	203,962
Intergovernmental Exp	-	1,881	9,700	10,586	-	-	-
Subtotal of Expenditures	11,651,967	11,904,861	12,361,462	13,880,240	13,880,240	13,892,946	15,511,852
Ending Reserves	1,823,465	2,282,946	3,073,683	3,412,347	3,501,165	3,910,947	3,777,823
Fund Total Uses	13,475,432	14,187,807	15,435,145	17,292,587	17,381,405	17,803,893	19,289,675

Fund Budgets

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

PW Admin & Engineering Fund (570)							
Revenues and Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Expenditures and Uses							
Beginning Reserves	-	-	-	-	-	-	27,114
Revenues:							
Goods and Services Charges	-	-	-	-	-	7,592,854	7,728,034
Subtotal of Revenues	-	-	-	-	-	7,592,854	7,728,034
Fund Total Sources	-	-	-	-	-	7,592,854	7,755,148
Expenditures:							
Salaries and Benefits	-	-	-	-	-	5,077,563	5,153,766
Supplies	-	-	-	-	-	140,209	69,415
Interfund Supplies	-	-	-	-	-	4,905	5,052
Services	-	-	-	-	-	792,871	816,657
Interfund Services	-	-	-	-	-	1,162,458	1,132,192
Intergovernmental Exp	-	-	-	-	-	387,734	392,734
Subtotal of Expenditures	-	-	-	-	-	7,565,740	7,569,816
Ending Reserves	-	-	-	-	-	27,114	185,332
Fund Total Uses	-	-	-	-	-	7,592,854	7,755,148

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

Firefighter Pension and Benefit Fund (612)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	5,242,128	5,790,933	6,403,965	6,368,375	7,110,661	7,803,385	7,898,429
Revenues:							
Taxes	1,890,216	1,872,320	1,887,193	1,900,000	1,900,000	1,900,000	1,915,000
Intergovernmental Rev	126,552	119,668	129,799	120,000	120,000	130,000	130,000
Miscellaneous	320,402	323,495	278,111	226,100	226,100	280,891	279,092
Non Revenues	190,168	202,670	208,213	222,329	222,329	221,657	221,657
Subtotal of Revenues	2,527,338	2,518,153	2,503,316	2,468,429	2,468,429	2,532,548	2,545,749
Fund Total Sources	7,769,466	8,309,086	8,907,281	8,836,804	9,579,090	10,335,933	10,444,178
Expenditures:							
Salaries and Benefits	1,610,791	1,685,334	1,627,412	1,836,800	1,836,800	1,958,800	2,093,800
Supplies	31,958	32,981	39,721	63,294	63,294	63,294	65,193
Services	290,528	142,090	77,815	353,318	353,318	380,318	409,726
Interfund Services	41,823	46,096	45,734	32,617	32,617	35,092	34,138
Subtotal of Expenditures	1,975,100	1,906,501	1,790,682	2,286,029	2,286,029	2,437,504	2,602,857
Ending Reserves	5,794,366	6,402,585	7,116,599	6,550,775	7,293,061	7,898,429	7,841,321
Fund Total Uses	7,769,466	8,309,086	8,907,281	8,836,804	9,579,090	10,335,933	10,444,178

Police Pension and Benefit Fund (613)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	5,164,855	5,039,546	5,571,730	5,827,188	5,836,212	5,854,317	5,756,117
Revenues:							
Miscellaneous	945,774	1,549,033	1,238,158	1,438,940	1,438,940	1,415,319	1,415,319
Subtotal of Revenues	945,774	1,549,033	1,238,158	1,438,940	1,438,940	1,415,319	1,415,319
Fund Total Sources	6,110,629	6,588,579	6,809,888	7,266,128	7,275,152	7,269,636	7,171,436
Expenditures:							
Salaries and Benefits	838,027	841,061	837,653	1,113,500	1,113,500	1,195,000	1,280,000
Supplies	28,934	39,039	16,544	42,076	42,076	42,076	43,339
Services	165,881	105,549	79,591	243,686	243,686	253,436	261,789
Interfund Services	32,778	34,172	34,511	21,573	21,573	23,007	22,491
Subtotal of Expenditures	1,065,620	1,019,821	968,299	1,420,835	1,420,835	1,513,519	1,607,619
Ending Reserves	5,045,009	5,568,758	5,841,589	5,845,293	5,854,317	5,756,117	5,563,817
Fund Total Uses	6,110,629	6,588,579	6,809,888	7,266,128	7,275,152	7,269,636	7,171,436

Fund Budgets

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

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

Greenways Maint Endowment Fund (701)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	3,659,053	707,872	1,017,791	1,027,640	1,421,678	1,887,069	2,648,341
Revenues:							
Taxes	390,354	398,456	406,954	422,786	422,786	450,000	454,500
Miscellaneous	38,402	50,739	44,186	51,728	51,728	18,720	18,720
Non Revenues	-	-	-	-	-	300,000	350,000
Subtotal of Revenues	428,756	449,195	451,140	474,514	474,514	768,720	823,220
Fund Total Sources	4,087,809	1,157,067	1,468,931	1,502,154	1,896,192	2,655,789	3,471,561
Expenditures:							
Interfund Services	4,967	7,200	6,080	6,127	9,123	7,448	7,057
Intergovernmental Exp	142,948	131,684	41,052	2,996	-	-	-
Principal and Interest	3,232,022	-	-	-	-	-	-
Subtotal of Expenditures	3,379,937	138,884	47,132	9,123	9,123	7,448	7,057
Ending Reserves	707,872	1,018,183	1,421,799	1,493,031	1,887,069	2,648,341	3,464,504
Fund Total Uses	4,087,809	1,157,067	1,468,931	1,502,154	1,896,192	2,655,789	3,471,561

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

Nat Res Protect & Restoration Fund (702)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	3,682,755	2,728,638	2,663,018	2,586,151	2,596,167	2,586,151	2,286,344
Revenues:							
Miscellaneous	72,171	57,611	41,607	78,915	78,915	73,242	69,724
Non Revenues	-	-	-	103,232	103,232	106,637	110,155
Other Financing Sources	1,217	-	-	-	-	-	-
Subtotal of Revenues	73,388	57,611	41,607	182,147	182,147	179,879	179,879
Fund Total Sources	3,756,143	2,786,249	2,704,625	2,768,298	2,778,314	2,766,030	2,466,223
Expenditures:							
Services	24,473	118,237	119,514	78,915	85,730	478,915	493,282
Interfund Services	3,010	4,995	2,558	658	658	771	706
Subtotal of Expenditures	27,483	123,232	122,072	79,573	86,388	479,686	493,988
Ending Reserves	3,728,660	2,663,017	2,582,553	2,688,725	2,691,926	2,286,344	1,972,235
Fund Total Uses	3,756,143	2,786,249	2,704,625	2,768,298	2,778,314	2,766,030	2,466,223

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.

Public Facilities District Fund (965)		2011	2012	2013	2014	2014	2015	2016
Revenues and Sources		Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Expenditures and Uses								
Beginning Reserves		1,396,969	1,384,324	1,466,193	1,578,808	1,621,990	1,564,557	1,547,557
Revenues:								
Taxes		1,051,659	1,117,838	1,190,697	1,175,000	1,175,000	1,200,000	1,224,000
Intergovernmental Rev		15,524	-	-	-	-	-	-
Miscellaneous		82,123	40,915	37,801	21,541	21,541	25,986	25,986
Subtotal of Revenues		1,149,306	1,158,753	1,228,498	1,196,541	1,196,541	1,225,986	1,249,986
Fund Total Sources		2,546,275	2,543,077	2,694,691	2,775,349	2,818,531	2,790,543	2,797,543
Expenditures:								
Salaries and Benefits		1,280	11,293	8,258	-	-	-	-
Supplies		1,484	-	-	1,000	1,000	1,000	1,030
Services		34,322	4,454	7,497	9,260	9,260	6,397	6,555
Intergovernmental Exp		30,846	9,900	15,047	39,500	39,500	39,500	34,500
Capital		6,632	-	-	-	-	-	-
Principal and Interest		1,082,899	1,040,127	1,040,741	1,204,214	1,204,214	1,196,089	1,220,617
Subtotal of Expenditures		1,157,463	1,065,774	1,071,543	1,253,974	1,253,974	1,242,986	1,262,702
Ending Reserves		1,388,812	1,477,303	1,623,148	1,521,375	1,564,557	1,547,557	1,534,841
Fund Total Uses		2,546,275	2,543,077	2,694,691	2,775,349	2,818,531	2,790,543	2,797,543

Public Development Authority:

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

Public Development Authority Fund (970)		2011	2012	2013	2014	2014	2015	2016
Revenues and Sources		Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Expenditures and Uses								
Beginning Reserves		74,806	102,161	1,310,784	21,470	78,673	83,707	83,707
Revenues:								
Intergovernmental Rev		369,000	320,000	250,000	550,000	550,000	-	-
Miscellaneous		852	7,880	11,269	13,034	13,034	-	-
Other Financing Sources		-	1,176,877	-	-	-	-	-
Subtotal of Revenues		369,852	1,504,757	261,269	563,034	563,034	-	-
Fund Total Sources		444,658	1,606,918	1,572,053	584,504	641,707	83,707	83,707
Expenditures:								
Salaries and Benefits		50,231	52,510	54,815	56,176	56,176	-	-
Supplies		6,215	3,512	2,374	5,170	5,170	-	-
Services		284,662	231,977	258,796	484,654	484,654	-	-
Intergovernmental Exp		919	7,413	1,176,877	12,000	12,000	-	-
Subtotal of Expenditures		342,027	295,412	1,492,862	558,000	558,000	-	-
Ending Reserves		102,631	1,311,506	79,191	26,504	83,707	83,707	83,707
Fund Total Uses		444,658	1,606,918	1,572,053	584,504	641,707	83,707	83,707

Fund Budgets

Citywide Total

All Funds in Aggregate Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	123,441,576	167,400,789	162,174,048	117,691,179	160,389,165	123,145,079	113,027,335
Revenues:							
Taxes	72,307,505	76,896,970	83,809,778	85,283,500	85,283,500	87,737,397	89,353,998
Licenses and Permits	2,343,405	2,664,560	2,863,049	2,546,071	2,546,071	2,619,467	2,672,807
Intergovernmental Rev	15,768,423	17,125,761	13,755,687	13,460,071	35,687,102	11,796,183	13,232,702
Goods and Services Charges	64,031,343	71,929,221	88,056,485	86,344,838	89,243,683	91,418,501	92,928,395
Fines	2,116,559	1,972,190	1,901,991	2,119,233	2,119,233	1,950,383	2,008,895
Miscellaneous	23,901,627	23,551,383	21,405,824	24,995,784	26,061,578	23,353,942	23,341,731
Proprietary/Trust Gains (Loss)	-	(273)	8,055	-	-	-	-
Non Revenues	56,120,867	5,584,962	1,288,275	3,774,636	1,064,263	876,575	22,681,812
Other Financing Sources	6,696,353	9,209,382	23,856,534	8,536,330	12,096,588	9,753,516	6,707,793
Subtotal of Revenues	243,286,082	208,934,156	236,945,678	227,060,463	254,102,018	229,505,964	252,928,133
All Funds Total Sources	366,727,658	376,334,945	399,119,726	344,751,642	414,491,183	352,651,043	365,955,468
Expenditures:							
Salaries and Benefits	76,500,918	79,288,980	83,093,849	87,516,304	87,960,884	88,545,672	91,645,286
Supplies	6,847,157	8,981,410	8,218,705	9,760,454	10,462,845	9,979,820	10,020,596
Interfund Supplies	833,410	1,161,528	1,559,639	2,871,963	2,871,963	1,925,913	1,623,049
Services	43,909,289	43,589,483	43,015,878	53,187,194	68,368,073	57,431,155	61,151,917
Interfund Services	22,454,519	23,605,826	23,574,146	22,721,026	24,533,282	25,317,298	25,296,369
Intergovernmental Exp	10,063,178	12,335,473	14,064,788	13,870,748	12,483,883	9,806,886	9,112,513
Capital	24,141,087	33,124,881	54,036,759	40,480,942	88,859,898	35,214,237	46,583,020
Principal and Interest	13,979,797	12,705,975	9,986,772	10,689,323	11,069,323	11,402,727	11,326,633
Interfund	109,920	-	-	-	-	-	-
Subtotal of Expenditures	198,839,275	214,793,556	237,550,536	241,097,954	306,610,151	239,623,708	256,759,383
Ending Reserves	167,888,383	161,541,389	161,569,190	103,653,688	107,881,032	113,027,335	109,196,085
All Funds Total Uses	366,727,658	376,334,945	399,119,726	344,751,642	414,491,183	352,651,043	365,955,468

DEPARTMENTAL BUDGETS

Each Departmental section includes:

- Funding sources and expenditures by type summary.
- Total paid staff FTEs.
- Revenues by fund and sub-type detail.
- Expenditures by fund and sub-type detail.
- Program revenue and expenditure summaries followed by program descriptions.

Actual amounts are shown for 2011, 2012 and 2013. Adopted budget is shown for 2014. Budget amounts for 2015 and 2016, both years of the biennium, are shown individually.

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

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

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 for a portion of the Medic One Service.

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

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	13,699,714	14,268,583	14,865,012	15,377,116	15,907,158	16,301,764
Public Safety Dispatch	1,174,126	1,270,448	1,313,247	1,351,895	1,412,901	1,454,046
Medic One	7,307,580	7,158,141	7,423,902	6,643,827	5,876,692	5,999,804
TOTAL ALL SOURCES	22,181,420	22,697,172	23,602,161	23,372,838	23,196,751	23,755,614

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	17,960,092	18,533,961	19,260,010	19,308,257	19,001,160	19,518,484
Supplies	593,861	716,645	729,762	728,029	625,081	645,033
Interfund Supplies	10,106	-	-	-	-	-
Other Services and Charges	763,512	541,140	659,221	962,515	890,952	913,270
Interfund Services	2,163,855	2,616,282	2,689,171	2,010,341	2,227,300	2,226,569
Intergovernmental Services	30,964	11,399	4,693	4,600	4,600	4,600
Interfund Charges	109,920	-	-	-	-	-
Subtotal of Operations	21,632,310	22,419,427	23,342,857	23,013,742	22,749,093	23,307,956
Debt Service	238,524	226,073	222,864	222,329	221,658	221,658
Capital Outlay	310,586	12,000	20,272	115,000	115,000	115,000
Interfund Transfers	-	39,672	16,168	21,767	111,000	111,000
TOTAL EXPENDITURES	22,181,420	22,697,172	23,602,161	23,372,838	23,196,751	23,755,614

TOTAL PAID STAFF	158.0	154.0	152.0	157.5	153.0	153.0
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[Budgeted positions are listed](#) in the personnel section.

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

Fire Department Budget Summary – Revenues

The difference between revenues attributed to the Fire 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. These revenue tables show department-specific revenue only. The total resources from each fund that balance to the department expenditures are shown in the department's Funding Sources table on the previous page.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business Licenses & Permits</i>	690	930	700	-	-	-
<i>Non Business Licenses & Permits</i>	41,561	17,734	6,280	-	-	-
Licenses & Permits Subtotal	42,251	18,664	6,980	-	-	-
<i>Direct Federal Grants</i>	190,631	266,175	21,853	-	-	-
<i>Indirect Federal Grants</i>	174,481	3,128	59,121	35,642	47,855	48,029
<i>Interlocal Grants, Entitlements</i>	-	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	5,000	5,415	-	-	-	-
Intergovernmental Subtotal	370,112	274,718	80,974	35,642	47,855	48,029
<i>General Government Services</i>	45	55	-	208,920	208,920	215,188
<i>Public Safety Services</i>	-	364,921	657,074	810,259	816,888	834,409
<i>Economic Environment Services</i>	1,081	-	-	-	-	-
<i>Interfund Sales & Services</i>	109,920	-	-	-	-	-
Charges for Services Subtotal	111,046	364,976	657,074	1,019,179	1,025,808	1,049,597
<i>Rents, Leases & Concessions</i>	20,700	20,700	20,700	24,500	24,500	24,500
<i>Contributions & Donations (Private)</i>	-	100	38,216	-	-	-
<i>OMR Contributions from Employer</i>	-	-	132	-	-	-
<i>Other Miscellaneous Revenue</i>	27,868	28,766	18,133	-	38,110	38,110
Miscellaneous Subtotal	48,568	49,566	77,181	24,500	62,610	62,610
TOTAL REVENUES	571,977	707,924	822,209	1,079,321	1,136,273	1,160,236

Public Safety Dispatch Fund

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 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 for both dispatch centers are shown together in the Fund Budgets section of the document.

Fire Department

Fire Department Budget Summary – Revenues (continued)

The transfer in shown below is the contribution from the City's General Fund.

Medic One Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>State Grants</i>	1,738	1,534	1,208	-	-	-
<i>Intergovernmental Service Revenues</i>	3,394,430	3,791,225	-	-	-	-
Intergovernmental Subtotal	3,396,168	3,792,759	1,208	-	-	-
<i>General Government Services</i>	2,419	6,215	12,630	-	-	-
<i>Public Safety Services</i>	2,633,432	2,087,315	6,758,508	5,602,997	4,792,189	4,976,678
Charges for Services Subtotal	2,635,851	2,093,530	6,771,138	5,602,997	4,792,189	4,976,678
<i>Interest & Other Earnings</i>	11,082	9,655	7,199	9,042	9,333	9,333
<i>Contributions & Donations (Private)</i>	1,975	7,182	1,075	-	-	-
<i>OMR Contributions from Employer</i>	-	-	(66)	-	-	-
<i>Other Miscellaneous Revenue</i>	27,252	16,924	16,562	-	-	-
Miscellaneous Subtotal	40,309	33,761	24,770	9,042	9,333	9,333
<i>Proceeds of Refunding LT Debt</i>	-	12,000	-	-	-	-
<i>Transfers In</i>	1,046,735	1,082,366	1,067,774	1,125,000	1,125,000	1,125,000
Other Subtotal	1,046,735	1,094,366	1,067,774	1,125,000	1,125,000	1,125,000
TOTAL REVENUES	7,119,063	7,014,416	7,864,890	6,737,039	5,926,522	6,111,011

Fire Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	8,518,075	8,785,895	9,095,619	9,275,592	9,711,894	9,905,908
Overtime & Hazard Duty	328,511	299,688	371,087	540,254	576,513	585,930
Salaries & Wages Subtotal	8,846,586	9,085,583	9,466,706	9,815,846	10,288,407	10,491,838
Personnel Benefits	2,732,965	2,865,223	3,228,810	3,114,418	3,017,746	3,172,064
Pension & Disability Pay	220,772	231,772	-	-	-	-
Personnel Benefits Subtotal	2,953,737	3,096,995	3,228,810	3,114,418	3,017,746	3,172,064
Office & Oper. Supplies	77,621	119,950	186,438	124,423	125,294	130,251
Fuel Consumed	61,969	75,367	76,957	79,651	79,846	82,242
Small Tools & Minor Equip	70,516	175,738	84,038	204,901	86,295	88,884
Interfund Warehouse Supplies	9,118	-	-	-	-	-
Supplies Subtotal	219,224	371,055	347,433	408,975	291,435	301,377
Professional Services	113,391	96,636	135,494	126,591	163,323	168,223
Communication	21,511	14,540	11,794	18,736	23,697	24,408
Travel	3,339	692	8,555	8,765	17,067	18,079
Taxes & Operating Assessments	110	2,224	3,008	-	-	-
Operating Rentals & Leases	22,905	28,769	28,606	86,799	85,799	88,372
Utility Service	106,670	86	24	20,206	42,522	43,797
Repairs & Maintenance	113,753	28,343	40,964	40,644	48,864	50,330
Miscellaneous	43,949	23,721	33,171	42,490	44,942	46,289
Interfund Professional Services	57,401	47,913	45,339	81,288	90,269	91,213
Interfund Communication	245,493	296,708	365,607	427,867	495,436	508,123
Interfund Op Rentals & Leases	258,347	557,623	558,613	568,181	574,877	574,877
Interfund Insurance	85,275	95,802	96,487	97,283	89,574	89,574
Interfund Repairs & Maintenance	212,813	254,158	247,197	292,098	295,942	295,942
Other Services & Charges Subtotal	1,284,957	1,447,215	1,574,859	1,810,948	1,972,312	439,498
Intergovernmental Prof Servs	4,322	4,498	4,068	4,600	4,600	4,600
Interfund Transfers Out	-	25,164	-	-	111,000	111,000
Intergovernmental Svcs Subtotal	4,322	29,662	4,068	4,600	115,600	115,600
Machinery And Equipment	152,364	12,000	20,272	-	-	-
Capital Outlay Subtotal	152,364	12,000	20,272	-	-	-
Principal	190,168	202,670	208,213	210,815	213,364	215,163
Debt Service Principal Subtotal	190,168	202,670	208,213	210,815	213,364	215,163
Interest On Interfund Debt	48,356	23,403	14,651	11,514	8,294	6,495
Debt Service Interest Subtotal	48,356	23,403	14,651	11,514	8,294	6,495
TOTAL EXPENDITURES	13,699,714	14,268,583	14,865,012	15,377,116	15,907,158	16,301,764

Fire Department

Fire Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	747,808	814,398	817,730	841,740	880,278	897,569
<i>Overtime & Hazard Duty</i>	62,982	49,890	67,326	51,000	66,000	67,320
Salaries & Wages Subtotal	810,790	864,288	885,056	892,740	946,278	964,889
<i>Personnel Benefits</i>	324,054	341,540	359,469	367,751	351,899	375,151
Personnel Benefits Subtotal	324,054	341,540	359,469	367,751	351,899	375,151
<i>Office & Oper. Supplies</i>	3,771	2,505	4,226	2,967	3,991	4,111
<i>Fuel Consumed</i>	128	-	-	-	-	-
<i>Small Tools & Minor Equip</i>	4,169	4,523	4,200	11,766	11,766	12,118
Supplies Subtotal	8,068	7,028	8,426	14,733	15,757	16,229
<i>Professional Services</i>	50	16,094	17,742	20,600	30,600	31,518
<i>Communication</i>	-	-	12	-	-	-
<i>Travel</i>	2,623	2,190	3,127	7,936	7,936	8,174
<i>Utility Service</i>	4,207	-	-	-	-	-
<i>Repairs & Maintenance</i>	11,725	19,178	15,162	16,583	16,583	17,080
<i>Miscellaneous</i>	2,838	2,789	3,118	2,969	2,969	3,058
<i>Interfund Professional Services</i>	7,782	9,369	9,661	19,539	22,277	22,592
<i>Interfund Communication</i>	1,989	2,042	2,267	2,462	2,415	2,415
<i>Interfund Op Rentals & Leases</i>	-	5,930	6,582	6,582	16,187	12,940
Other Services & Charges Subtotal	31,214	57,592	57,671	76,671	98,967	59,830
<i>Interfund Transfers Out</i>	-	-	2,625	-	-	-
Intergovernmental Svcs Subtotal	-	-	2,625	-	-	-
TOTAL EXPENDITURES	1,174,126	1,270,448	1,313,247	1,351,895	1,412,901	1,454,046

Fire Department Budget Summary – Expenditures (continued)

Medic One Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	3,821,913	3,919,016	4,014,527	3,774,569	3,301,033	3,366,949
Overtime & Hazard Duty	194,688	184,774	228,958	185,332	183,332	186,999
Salaries & Wages Subtotal	4,016,601	4,103,790	4,243,485	3,959,901	3,484,365	3,553,948
Personnel Benefits	1,008,324	1,041,765	1,076,484	1,157,601	912,465	960,594
Personnel Benefits Subtotal	1,008,324	1,041,765	1,076,484	1,157,601	912,465	960,594
Office & Oper. Supplies	234,825	255,011	283,789	217,832	235,520	242,587
Fuel Consumed	73,433	65,841	59,152	57,505	53,385	54,986
Small Tools & Minor Equip	67,429	17,710	30,962	28,984	28,984	29,854
Interfund Warehouse Supplies	988	-	-	-	-	-
Supplies Subtotal	376,675	338,562	373,903	304,321	317,889	327,427
Professional Services	102,074	131,645	172,322	311,566	270,663	273,875
Communication	10,043	10,387	11,177	14,575	14,575	15,013
Travel	3,908	5,828	1,736	3,699	3,699	3,809
External Taxes & Oper Assess	13,345	13,257	11,969	24,870	-	-
Operating Rentals & Leases	32,178	25,741	28,187	41,005	41,005	42,235
Insurance	30,488	24,932	25,916	32,000	-	-
Utility Service	23,571	18,312	21,588	26,884	2,473	2,547
Repairs & Maintenance	68,077	39,279	45,144	74,912	58,185	59,931
Miscellaneous	32,897	36,497	40,405	40,685	16,050	16,532
Interfund Professional Services	384,986	322,450	319,581	341,914	390,835	391,357
Interfund Communication	844,382	902,226	902,822	18,636	18,477	18,477
Interfund Op Rentals & Leases	-	-	-	-	81,725	69,773
Interfund Insurance	14,732	15,093	18,100	15,201	13,698	13,698
Interfund Repairs & Maintenance	162,743	106,968	116,915	139,290	135,588	135,588
Other Services & Charges Subtotal	1,723,424	1,652,615	1,715,862	1,085,237	1,046,973	413,942
Intergovernmental Prof Servs	26,642	6,901	625	-	-	-
Interfund Subsidies	-	14,508	13,543	21,767	-	-
Intergovernmental Svcs Subtotal	26,642	21,409	14,168	21,767	-	-
Machinery And Equipment	155,914	-	-	115,000	115,000	115,000
Capital Outlay Subtotal	155,914	-	-	115,000	115,000	115,000
TOTAL EXPENDITURES	7,307,580	7,158,141	7,423,902	6,643,827	5,876,692	5,999,804

Fire Department

Fire Department Program Groups

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

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Fire Administration</i>	21,261	22,819	209,923	432,929	437,058	449,435
<i>Fire Operations</i>	332,903	661,464	531,295	580,750	580,750	586,558
<i>Fire Life Safety Operations</i>	43,332	18,664	6,980	-	-	-
<i>Fire Dept Training Operations</i>	-	4,903	26,285	30,000	32,500	38,104
<i>Emergency Medical Services</i>	7,119,063	7,014,416	7,864,890	6,737,039	5,926,522	6,111,011
<i>Emergency Management</i>	174,481	74	47,726	35,642	85,965	86,139
<i>Fire/EMS Dispatch Operations</i>	-	-	1,000	-	-	-
Subtotal of Revenues by Group	7,691,040	7,722,340	8,688,099	7,816,360	7,062,795	7,271,247

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Fire Administration</i>	1,126,477	1,207,409	1,410,287	1,742,073	1,841,315	1,873,545
<i>Fire Operations</i>	11,282,210	11,936,951	12,221,746	12,319,163	12,765,553	13,093,933
<i>Fire Life Safety Operations</i>	444,360	471,418	507,919	477,553	421,957	434,758
<i>Fire Dept Training Operations</i>	384,498	375,205	438,188	454,042	462,822	471,897
<i>Emergency Medical Services</i>	7,307,580	7,158,141	7,423,902	6,643,827	5,876,692	5,999,804
<i>Emergency Management</i>	462,169	277,600	286,872	384,285	415,511	427,631
<i>Fire/EMS Dispatch Operations</i>	1,174,126	1,270,448	1,313,247	1,351,895	1,412,901	1,454,046
TOTAL EXPENDITURES	22,181,420	22,697,172	23,602,161	23,372,838	23,196,751	23,755,614

Group Descriptions

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

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

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

Fire Department Program Groups (continued)

Group Descriptions (continued)

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

Beginning in 2014, the Emergency Medical Services Group accounts for revenues and expenditures of the City's portion of the Medic One enterprise service that provides emergency medical services within Bellingham and throughout much of Whatcom County.

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

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

POLICE DEPARTMENT

Police Department Budget Summary

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

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

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	20,707,384	20,611,116	22,134,879	22,408,741	22,969,033	23,571,169
Police Federal Equitable Share	135,612	93,087	73,082	162,172	200,157	40,102
Asset Forfeiture/Drug Enforce.	41,172	46,817	41,414	62,031	62,746	37,265
Criminal Justice	248,091	278,955	506,049	763,311	248,474	255,267
Public Safety Dispatch	3,054,780	3,443,778	3,170,609	3,470,735	4,113,509	5,492,061
TOTAL ALL SOURCES	24,187,039	24,473,753	25,926,033	26,866,990	27,593,919	29,395,864

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	18,007,544	17,812,458	19,270,270	20,232,458	20,604,433	21,139,438
Supplies	763,547	954,805	779,683	994,797	1,079,519	960,174
Interfund Supplies	85	-	32	-	-	-
Other Services and Charges	1,197,220	1,295,712	1,207,263	1,497,918	1,109,129	1,172,526
Interfund Services	2,339,935	2,375,190	2,207,977	2,310,890	2,398,369	2,507,257
Intergovernmental Services	1,625,572	1,696,804	2,020,040	1,644,044	1,616,469	1,616,469
Subtotal of Operations	23,933,903	24,134,969	25,485,265	26,680,107	26,807,919	27,395,864
Capital Outlay	113,136	192,944	65,764	36,000	786,000	2,000,000
Interfund Transfers	140,000	145,840	375,004	150,883	-	-
TOTAL EXPENDITURES	24,187,039	24,473,753	25,926,033	26,866,990	27,593,919	29,395,864

TOTAL PAID STAFF	163.0	163.0	160.9	168.4	172.9	172.9
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[Budgeted positions are listed](#) in the personnel section.

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

Police Department Budget Summary – Revenues

The difference between revenues attributed to the Police 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. These revenue tables show department-specific revenue only. The total resources from each fund that balance to the department expenditures are shown in the department's Funding Sources table on the previous page.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business & Occupation Taxes</i>	-	-	270,299	345,000	285,000	285,000
<i>Excise Taxes</i>	285,892	289,224	-	-	-	-
Taxes Subtotal	285,892	289,224	270,299	345,000	285,000	285,000
<i>Business Licenses & Permits</i>	1,050	14,860	2,290	2,000	2,000	2,000
<i>Non Business Licenses & Permits</i>	36,728	35,904	42,514	36,000	36,000	36,000
Licenses & Permits Subtotal	37,778	50,764	44,804	38,000	38,000	38,000
<i>Direct Federal Grants</i>	202,840	247,053	171,520	88,667	130,667	88,667
<i>Indirect Federal Grants</i>	75,888	83,364	87,899	-	67,220	-
<i>State Grants</i>	6,730	-	7,247	-	-	-
<i>Intergovernmental Service Revenues</i>	142,696	132,987	-	-	-	-
Intergovernmental Subtotal	428,154	463,404	266,666	88,667	197,887	88,667
<i>General Government Services</i>	2,310	1,796	2,530	2,060	-	-
<i>Public Safety Services</i>	480,643	656,357	774,995	616,866	549,313	565,792
<i>Utilities & Environment Services</i>	25,564	25,452	-	-	-	-
<i>Economic Environment Services</i>	-	-	28,878	30,900	30,900	31,827
<i>Interfund Sales & Services</i>	41,311	-	5,043	60,498	-	-
Charges for Services Subtotal	549,828	683,605	811,446	710,324	580,213	597,619
<i>Civil Parking Infraction Penalties</i>	12,200	10,700	11,200	10,300	10,300	10,609
<i>Non Court Fines, Forfeitures, Penalties</i>	-	2,166	(22)	-	-	-
Fines & Penalties Subtotal	12,200	12,866	11,178	10,300	10,300	10,609
<i>Contributions & Donations (Private)</i>	18	-	-	-	-	-
<i>OMR Contributions from Employer</i>	(1)	(8)	47	-	-	-
<i>Other Miscellaneous Revenue</i>	9,802	2,450	7,999	-	-	-
Miscellaneous Subtotal	9,819	2,442	8,046	-	-	-
<i>Transfers In</i>	346,286	368,042	368,042	373,042	-	-
Other Subtotal	346,286	368,042	368,042	373,042	-	-
TOTAL REVENUES	1,669,957	1,870,347	1,780,481	1,565,333	1,111,400	1,019,895

Police Department

Police Department Budget Summary – Revenues (continued)

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Direct Federal Grants</i>	16,172	852	10,284	-	-	-
<i>Federal Entitlements, Impact Payments</i>	5,597	7,903	37,335	-	-	-
<i>State Entitlements, Impact Payments</i>	269,912	273,129	305,507	376,634	376,634	376,634
Intergovernmental Subtotal	291,681	281,884	353,126	376,634	376,634	376,634
<i>Interest & Other Earnings</i>	13,082	14,273	9,575	12,216	10,011	10,011
<i>Other Miscellaneous Revenue</i>	85,936	26,899	72,580	40,000	40,000	40,000
Miscellaneous Subtotal	99,018	41,172	82,155	52,216	50,011	50,011
TOTAL REVENUES	390,699	323,056	435,281	428,850	426,645	426,645

Public Safety Dispatch Fund

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

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interlocal Grants, Entitlements</i>	1,655,561	1,966,562	1,966,084	1,900,000	1,900,000	1,900,000
<i>Intergovernmental Service Revenues</i>	1,119,570	1,101,398	-	-	-	-
Intergovernmental Subtotal	2,775,131	3,067,960	1,966,084	1,900,000	1,900,000	1,900,000
<i>General Government Services</i>	-	-	74	-	-	-
<i>Public Safety Services</i>	259	1,901,598	3,039,192	3,118,763	3,240,735	3,336,580
<i>Interfund Sales & Services</i>	1,793,614	-	-	-	-	-
Charges for Services Subtotal	1,793,873	1,901,598	3,039,266	3,118,763	3,240,735	3,336,580
<i>Interest & Other Earnings</i>	15,462	22,544	21,706	28,809	16,758	16,758
<i>Other Miscellaneous Revenue</i>	31	150	4,500	-	-	-
Miscellaneous Subtotal	15,493	22,694	26,206	28,809	16,758	16,758
TOTAL REVENUES	4,584,497	4,992,252	5,031,556	5,047,572	5,157,493	5,253,338

Police Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	11,000,535	10,594,190	11,215,984	11,669,914	12,202,810	12,441,644
<i>Overtime & Hazard Duty</i>	527,092	426,819	643,327	552,567	556,104	567,226
Salaries & Wages Subtotal	11,527,627	11,021,009	11,859,311	12,222,481	12,758,914	13,008,870
<i>Personnel Benefits</i>	3,179,103	4,318,292	4,675,096	5,068,415	4,979,389	5,171,119
<i>Pension & Disability Pay</i>	879,228	-	-	-	-	-
Personnel Benefits Subtotal	4,058,331	4,318,292	4,675,096	5,068,415	4,979,389	5,171,119
<i>Office & Oper. Supplies</i>	241,308	185,025	236,152	221,253	210,921	217,249
<i>Fuel Consumed</i>	180,835	186,520	186,565	149,672	150,765	155,289
<i>Small Tools & Minor Equip</i>	164,720	193,097	234,212	245,152	258,213	265,959
<i>Interfund Warehouse Supplies</i>	85	-	-	-	-	-
Supplies Subtotal	586,948	564,642	656,929	616,077	619,899	638,497
<i>Professional Services</i>	601,188	688,131	599,849	496,079	508,111	520,694
<i>Communication</i>	61,524	65,776	58,564	65,271	65,111	67,064
<i>Travel</i>	37,469	28,289	40,356	44,937	43,660	44,970
<i>Taxes & Operating Assessments</i>	-	-	6	-	-	-
<i>Operating Rentals & Leases</i>	76,419	89,592	86,672	64,028	63,865	65,781
<i>Insurance</i>	-	1,020	787	583	583	583
<i>Utility Service</i>	8,531	7,055	7,642	14,132	33,367	34,367
<i>Repairs & Maintenance</i>	90,734	105,212	122,155	111,709	104,271	107,399
<i>Miscellaneous</i>	75,579	50,334	65,646	74,295	93,630	96,437
<i>Interfund Professional Services</i>	87,067	106,129	93,603	50,634	56,217	147,901
<i>Interfund Communication</i>	807,795	811,312	824,682	851,778	910,374	935,845
<i>Interfund Op Rentals & Leases</i>	545,334	555,092	549,148	599,214	671,170	671,170
<i>Interfund Insurance</i>	199,445	211,454	180,130	177,710	166,499	166,499
<i>Interfund Repairs & Maintenance</i>	328,263	302,086	295,551	328,678	298,828	298,828
Other Services & Charges Subtotal	2,919,348	3,021,482	2,924,791	2,879,048	3,015,686	937,295
<i>Intergovernmental Prof Servs</i>	1,605,130	1,675,480	1,998,716	1,622,720	1,595,145	1,595,145
Intergovernmental Svcs Subtotal	1,605,130	1,675,480	1,998,716	1,622,720	1,595,145	1,595,145
<i>Machinery And Equipment</i>	10,000	10,211	20,036	-	-	-
Capital Outlay Subtotal	10,000	10,211	20,036	-	-	-
TOTAL EXPENDITURES	20,707,384	20,611,116	22,134,879	22,408,741	22,969,033	23,571,169

Police Department

Police Department Budget Summary – Expenditures (continued)

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Office & Oper. Supplies</i>	41,064	25,328	35,667	138,410	147,810	118,254
<i>Fuel Consumed</i>	-	-	-	28,000	3,000	3,090
<i>Small Tools & Minor Equip</i>	76,605	39,758	61,984	133,820	230,820	122,385
Supplies Subtotal	117,669	65,086	97,651	300,230	381,630	243,729
<i>Professional Services</i>	93,357	137,036	96,689	235,000	25,000	25,750
<i>Travel</i>	1,973	5,889	4,941	82,000	16,000	10,300
<i>Repairs & Maintenance</i>	-	-	-	50,000	-	-
<i>Miscellaneous</i>	400	2,380	600	53,000	16,000	16,480
<i>Interfund Professional Services</i>	18,812	18,353	39,304	72,097	22,249	22,249
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	1,070	698
<i>Interfund Repairs & Maintenance</i>	24,888	21,804	16,360	19,187	13,428	13,428
Other Services & Charges Subtotal	139,430	185,462	157,894	511,284	93,747	52,530
<i>Interfund Transfers Out</i>	140,000	-	-	-	-	-
<i>Interfund Transfers Out</i>	-	140,000	365,000	140,000	-	-
Intergovernmental Svcs Subtotal	140,000	140,000	365,000	140,000	-	-
<i>Machinery And Equipment</i>	27,776	28,311	-	36,000	36,000	-
Capital Outlay Subtotal	27,776	28,311	-	36,000	36,000	-
TOTAL EXPENDITURES	424,875	418,859	620,545	987,514	511,377	332,634

Police Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

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

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	1,564,469	1,618,641	1,727,969	1,846,403	1,815,618	1,851,895
<i>Overtime & Hazard Duty</i>	165,655	125,636	202,843	196,000	196,000	199,920
Salaries & Wages Subtotal	1,730,124	1,744,277	1,930,812	2,042,403	2,011,618	2,051,815
<i>Personnel Benefits</i>	691,462	728,880	805,051	899,159	854,512	907,634
Personnel Benefits Subtotal	691,462	728,880	805,051	899,159	854,512	907,634
<i>Office & Oper. Supplies</i>	8,540	9,160	8,734	44,790	44,290	44,296
<i>Fuel Consumed</i>	1,956	1,548	1,596	1,800	1,800	1,800
<i>Small Tools & Minor Equip</i>	48,519	314,369	14,773	31,900	31,900	31,852
<i>Warehouse Supplies</i>	-	-	32	-	-	-
Supplies Subtotal	59,015	325,077	25,135	78,490	77,990	77,948
<i>Professional Services</i>	997	77	4,832	67,700	2,500	2,500
<i>Communication</i>	-	-	616	690	1,380	1,380
<i>Travel</i>	11,171	12,863	18,786	3,300	3,300	3,351
<i>Taxes & Operating Assessments</i>	-	-	22	-	-	-
<i>Operating Rentals & Leases</i>	-	-	402	3,100	2,412	2,412
<i>Utility Service</i>	27,639	26,813	25,388	33,434	33,434	33,548
<i>Repairs & Maintenance</i>	109,664	71,222	61,638	83,400	81,245	124,145
<i>Miscellaneous</i>	575	4,023	11,672	15,260	15,260	15,365
<i>Interfund Professional Services</i>	336,697	275,583	132,772	127,761	148,687	148,897
<i>Interfund Communication</i>	15,158	14,660	14,994	16,249	16,698	16,698
<i>Interfund Op Rentals & Leases</i>	32,343	35,270	37,376	43,250	68,213	60,108
<i>Interfund Insurance</i>	13,513	15,717	16,695	17,281	19,321	19,321
<i>Interfund Repairs & Maintenance</i>	5,980	7,730	7,362	7,051	5,615	5,615
Other Services & Charges Subtotal	553,737	463,958	332,555	418,476	398,065	182,701
<i>Intergovernmental Prof Servs</i>	20,442	21,324	21,324	21,324	21,324	21,324
<i>Interfund Transfers Out</i>	-	5,840	10,004	10,883	-	-
Intergovernmental Svcs Subtotal	20,442	27,164	31,328	32,207	21,324	21,324
<i>Machinery And Equipment</i>	-	154,422	45,728	-	750,000	2,000,000
Capital Outlay Subtotal	-	154,422	45,728	-	750,000	2,000,000
TOTAL EXPENDITURES	3,054,780	3,443,778	3,170,609	3,470,735	4,113,509	5,492,061

Police Department

Police Department Program Groups

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

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Police Revenues and Reserves</i>	2,519,601	2,800,475	2,934,412	2,924,303	3,870,733	3,933,053
<i>Police Administration</i>	645,591	652,883	643,430	456,120	165,663	147,494
<i>Patrol/Traffic Operations</i>	496,421	643,029	770,922	477,175	532,666	507,927
<i>Police Special Operations</i>	55,000	59,628	54,273	55,000	8,591	-
<i>Police Investigations Operations</i>	461,204	363,348	283,630	497,498	285,000	285,000
<i>Police Records Operations</i>	25,538	41,099	24,836	29,540	27,480	27,974
<i>Police Proactive Operations</i>	2,375	111,212	13,674	50,000	92,000	51,500
<i>Police Dispatch Operations</i>	2,439,423	2,513,981	2,522,141	2,552,119	1,713,405	1,746,930
Subtotal of Revenues by Group	6,645,153	7,185,655	7,247,318	7,041,755	6,695,538	6,699,878

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Police Administration</i>	5,156,274	5,444,792	6,069,650	6,182,789	5,875,807	5,919,278
<i>Patrol/Traffic Operations</i>	9,763,161	9,944,110	10,700,888	10,878,378	11,586,667	11,880,960
<i>Police Special Operations</i>	333,302	276,524	458,364	402,023	401,946	411,260
<i>Police Investigations Operations</i>	3,514,404	3,089,477	3,181,167	3,301,507	2,966,143	2,965,632
<i>Police Off of Prof Responsibil</i>	466,064	416,671	448,976	438,301	559,827	573,362
<i>Police Records Operations</i>	1,069,889	1,106,224	1,061,764	1,197,683	1,188,314	1,229,006
<i>Police Proactive Operations</i>	829,165	752,177	834,615	995,574	901,706	924,305
<i>Police Dispatch Operations</i>	3,054,780	3,443,778	3,170,609	3,470,735	4,113,509	5,492,061
TOTAL EXPENDITURES	24,187,039	24,473,753	25,926,033	26,866,990	27,593,919	29,395,864

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.

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

Police Department Program Groups (continued)

Group Descriptions (continued)

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.

MUNICIPAL COURT

Municipal Court Budget Summary

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

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810
TOTAL ALL SOURCES	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	1,118,192	1,183,514	1,187,743	1,326,450	1,286,554	1,328,839
<i>Supplies</i>	19,863	29,676	42,278	48,035	48,485	50,415
<i>Other Services and Charges</i>	777,400	791,207	79,384	172,998	182,228	187,627
<i>Interfund Services</i>	160,521	172,805	181,220	196,410	211,929	211,929
<i>Intergovernmental Services</i>	267,574	284,937	285,421	352,000	327,000	327,000
Subtotal of Operations	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810
TOTAL EXPENDITURES	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810

TOTAL PAID STAFF	13.0	14.0	13.2	15.0	14.0	14.0
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[Budgeted positions are listed](#) in the personnel section.

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. This is coded as an expenditure beginning in 2013.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>State Grants</i>	52,500	142,750	100,150	90,000	90,000	-
Intergovernmental Subtotal	52,500	142,750	100,150	90,000	90,000	-
<i>General Government Services</i>	-	33	-	-	340,000	350,200
<i>Public Safety Services</i>	217,596	236,014	272,860	257,500	257,500	265,225
Charges for Services Subtotal	217,596	236,047	272,860	257,500	597,500	615,425
<i>Civil Infraction Penalties</i>	563,581	520,613	519,691	612,360	612,360	630,731
<i>Civil Parking Infraction Penalties</i>	15,876	17,855	23,028	15,450	15,450	15,914
<i>Criminal Traffic Misdemeanor Fines</i>	129,420	142,862	155,839	144,200	144,200	148,526
<i>Criminal Non Traffic Fines</i>	357,314	319,277	297,492	325,000	325,000	334,750
<i>Non Court Fines, Forfeitures, Penalties</i>	728	561	477	515	515	530
Fines & Penalties Subtotal	1,066,919	1,001,168	996,527	1,097,525	1,097,525	1,130,451
<i>Interest & Other Earnings</i>	19,620	21,529	31,859	25,000	25,000	25,000
<i>OMR Contributions from Employer</i>	1	(1,675)	37	-	-	-
<i>Other Miscellaneous Revenue</i>	12	444	2,572	-	-	-
Miscellaneous Subtotal	19,633	20,298	34,468	25,000	25,000	25,000
<i>Transfers In</i>	375,000	350,800	350,800	421,300	-	-
Other Subtotal	375,000	350,800	350,800	421,300	-	-
TOTAL REVENUES	1,731,648	1,751,063	1,754,805	1,891,325	1,810,025	1,770,876

Municipal Court Budget Summary – Expenditures**General Fund**

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	802,682	822,966	816,833	897,213	885,953	903,571
<i>Overtime & Hazard Duty</i>	146	674	112	5,000	5,000	5,100
Salaries & Wages Subtotal	802,828	823,640	816,945	902,213	890,953	908,671
<i>Personnel Benefits</i>	315,364	359,874	370,798	424,237	395,601	420,168
Personnel Benefits Subtotal	315,364	359,874	370,798	424,237	395,601	420,168
<i>Office & Oper. Supplies</i>	15,539	18,984	24,068	44,945	45,395	47,232
<i>Small Tools & Minor Equip</i>	4,324	10,692	18,210	3,090	3,090	3,183
Supplies Subtotal	19,863	29,676	42,278	48,035	48,485	50,415
<i>Professional Services</i>	747,289	763,762	54,496	129,140	129,140	133,014
<i>Travel</i>	1,287	1,679	1,961	3,636	3,044	3,135
<i>Operating Rentals & Leases</i>	1,399	2,840	3,428	1,648	3,648	3,697
<i>Utility Service</i>	-	-	-	-	8,212	8,458
<i>Repairs & Maintenance</i>	1,801	466	528	1,339	1,339	1,379
<i>Miscellaneous</i>	25,624	22,460	18,971	37,235	36,845	37,944
<i>Interfund Professional Services</i>	3,938	3,649	2,273	14,248	14,662	14,662
<i>Interfund Communication</i>	9,307	9,674	10,480	10,328	25,381	25,381
<i>Interfund Op Rentals & Leases</i>	127,184	138,766	151,399	156,166	162,413	162,413
<i>Interfund Insurance</i>	20,092	19,256	15,729	14,330	8,135	8,135
<i>Interfund Repairs & Maintenance</i>	-	1,460	1,339	1,338	1,338	1,338
Other Services & Charges Subtotal	937,921	964,012	260,604	369,408	394,157	187,627
<i>Intergovernmental Prof Servs</i>	267,574	284,937	285,421	352,000	327,000	327,000
Intergovernmental Services Subtotal	267,574	284,937	285,421	352,000	327,000	327,000
TOTAL EXPENDITURES	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810

Municipal Court Program Groups

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

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Department Budget Summary

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

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

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

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

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

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	6,792,043	7,224,099	7,353,073	7,410,863	7,533,569	7,724,819
Squalicum Park/Olympic	39,939	26,659	15,514	-	-	-
Olympic-Whatcom Falls Park Addl	-	-	2,514	200,506	588	587
Little Squalicum-Oeser Settlement	32,816	9,480	6,154	-	-	-
Environmental Remediation	116,776	222,380	202,589	22,449	23,039	23,235
1st 1/4% Real Estate Excise Tax	479,378	42,409	99,218	631,000	139,456	140,691
2nd 1/4% Real Estate Excise Tax	19,744	13,374	122,665	50,000	140,000	40,000
Transportation Benefit District	-	-	-	450,000	-	-
Beyond Greenways	108,555	77,465	528,136	79,661	27,624	27,737
Greenways III	9,964,369	794,141	1,833,824	9,126,891	5,124,068	4,540,560
Parks Impact	885,773	219,731	364,829	2,685,740	830,679	1,834,174
Sportsplex	-	-	-	-	-	-
Cemetery	520,933	530,218	552,637	556,513	577,949	591,392
Golf Course	104,905	104,598	254,633	192,780	196,698	199,486
Greenways Maint Endowment	3,379,937	138,884	47,132	9,123	7,448	7,057
TOTAL ALL SOURCES	22,449,028	9,403,438	11,485,432	21,416,032	14,601,859	15,130,425

Parks and Recreation Department

Parks and Recreation Department Budget Summary (continued)

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	4,986,123	5,206,018	5,220,687	5,521,630	5,578,521	5,751,430
<i>Supplies</i>	504,714	485,036	472,781	532,130	536,715	552,812
<i>Interfund Supplies</i>	10,576	7,411	9,373	18,629	16,569	17,067
<i>Other Services and Charges</i>	1,472,751	1,306,951	1,574,050	1,354,260	1,137,636	1,229,676
<i>Interfund Services</i>	893,032	1,222,720	1,253,401	1,295,079	1,515,775	1,513,646
<i>Intergovernmental Services</i>	9,672	19,232	20,148	1,860	-	-
Subtotal of Operations	7,876,868	8,247,368	8,550,440	8,723,588	8,785,216	9,064,631
<i>Debt Service</i>	3,241,122	41,123	33,613	31,028	-	-
<i>Capital Outlay</i>	10,748,566	981,283	2,859,817	12,657,490	5,816,643	6,065,794
<i>Interfund Transfers</i>	582,472	133,664	41,562	3,926	-	-
TOTAL EXPENDITURES	22,449,028	9,403,438	11,485,432	21,416,032	14,601,859	15,130,425

TOTAL PAID STAFF	84.0	84.0	83.0	87.5	86.5	86.5
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[Budgeted positions are listed](#) in the personnel section.

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

Parks and Recreation Department Budget Summary -Revenues

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

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business & Occupation Taxes</i>	33,304	33,409	33,164	36,089	36,089	36,811
Taxes Subtotal	33,304	33,409	33,164	36,089	36,089	36,811
<i>State Grants</i>	3,645	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	20,000	20,000	-	-	-	-
Intergovernmental Subtotal	23,645	20,000	-	-	-	-
<i>General Government Services</i>	4,623	4,881	316,875	6,180	21,780	22,433
<i>Culture & Recreation Services</i>	952,132	969,626	962,997	1,133,299	983,599	1,013,107
<i>Interfund Sales & Services</i>	333,059	336,982	69,719	61,800	61,800	63,654
Charges for Services Subtotal	1,289,814	1,311,489	1,349,591	1,201,279	1,067,179	1,099,194
<i>Non Court Fines, Forfeitures, Penalties</i>	148	25	-	-	-	-
Fines & Penalties Subtotal	148	25	-	-	-	-
<i>Rents, Leases & Concessions</i>	318,994	377,264	404,776	342,591	402,567	402,567
<i>Contributions & Donations (Private)</i>	27,458	5,366	6,259	20,300	4,500	4,500
<i>OMR Contributions from Employer</i>	76	(159)	667	-	-	-
<i>Other Miscellaneous Revenue</i>	4,186	5,977	6,893	2,000	2,000	2,000
Miscellaneous Subtotal	350,714	388,448	418,595	364,891	409,067	409,067
TOTAL REVENUES	1,697,625	1,753,371	1,801,350	1,602,259	1,512,335	1,545,072

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>State Grants</i>	10,971	35,297	22,239	1,438,200	-	-
Intergovernmental Subtotal	10,971	35,297	22,239	1,438,200	-	-
<i>Economic Environment Services</i>	710,122	893,088	1,633,576	412,000	412,000	424,360
Charges for Services Subtotal	710,122	893,088	1,633,576	412,000	412,000	424,360
<i>Interest & Other Earnings</i>	29,863	50,771	40,588	43,926	31,359	31,359
<i>Other Miscellaneous Revenue</i>	110,755	140,662	133,298	-	-	-
Miscellaneous Subtotal	140,618	191,433	173,886	43,926	31,359	31,359
<i>Transfers In</i>	439,524	1,000,000	-	-	-	-
Other Subtotal	439,524	1,000,000	-	-	-	-
TOTAL REVENUES	1,301,235	2,119,818	1,829,701	1,894,126	443,359	455,719

Parks and Recreation Department

Parks and Recreation Department Budget Summary – Revenues (continued)

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Property Taxes</i>	4,337,254	4,427,268	4,521,714	4,553,403	4,650,000	4,696,500
Taxes Subtotal	4,337,254	4,427,268	4,521,714	4,553,403	4,650,000	4,696,500
<i>Indirect Federal Grants</i>	7,037	14,909	-	-	-	-
<i>State Grants</i>	25,359	(6,134)	-	-	-	-
Intergovernmental Subtotal	32,396	8,775	-	-	-	-
<i>Interest & Other Earnings</i>	86,638	69,840	112,408	108,731	70,864	70,864
<i>Rents, Leases & Concessions</i>	12,000	12,000	12,607	-	-	-
<i>Interfund/Interdept Misc Revenues</i>	9,099	41,123	-	-	-	-
<i>Contributions & Donations (Private)</i>	100	-	-	-	-	-
<i>Other Miscellaneous Revenue</i>	94,444	-	-	-	-	-
Miscellaneous Subtotal	202,281	122,963	125,015	108,731	70,864	70,864
<i>Interfund Loan Receipts</i>	3,232,022	-	-	-	300,000	350,000
Non Revenues Subtotal	3,232,022	-	-	-	300,000	350,000
TOTAL REVENUES	7,803,953	4,559,006	4,646,729	4,662,134	5,020,864	5,117,364

Golf Course and Cemetery Funds

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

Parks and Recreation Department Budget Summary -Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	3,221,633	3,303,647	3,157,169	3,370,119	3,433,722	3,494,390
Overtime & Hazard Duty	27,313	27,917	26,257	22,976	22,976	23,436
Salaries & Wages Subtotal	3,248,946	3,331,564	3,183,426	3,393,095	3,456,698	3,517,826
Personnel Benefits	1,341,836	1,446,256	1,557,026	1,475,042	1,460,317	1,549,693
Personnel Benefits Subtotal	1,341,836	1,446,256	1,557,026	1,475,042	1,460,317	1,549,693
Office & Oper. Supplies	288,432	261,169	276,895	320,232	315,362	324,818
Fuel Consumed	88,157	92,776	84,951	85,533	90,533	93,251
Items Purchased For Resale	4,101	6,106	4,026	5,871	5,871	6,047
Small Tools & Minor Equip	61,314	61,162	34,288	57,196	61,651	63,501
Warehouse Supplies	8,209	6,396	9,373	18,629	16,569	17,067
Interfund Warehouse Supplies	737	613	-	-	-	-
Supplies Subtotal	450,950	428,222	409,533	487,461	489,986	504,684
Professional Services	277,311	209,688	223,201	180,181	208,413	214,665
Communication	822	918	970	618	618	637
Travel	4,700	3,699	1,488	5,974	4,354	4,484
Taxes & Operating Assessments	17,177	17,404	16,275	13,860	13,860	14,276
Operating Rentals & Leases	28,496	30,446	34,514	22,695	32,695	33,676
Utility Service	618,166	616,170	618,616	692,710	531,280	547,219
Repairs & Maintenance	47,308	58,848	38,749	38,403	27,488	28,311
Miscellaneous	42,609	44,743	40,505	41,926	64,863	66,191
Interfund Professional Services	60,757	68,143	47,418	58,723	60,958	61,118
Interfund Communication	22,137	23,539	23,706	26,122	36,765	36,765
Interfund Op Rentals & Leases	220,885	305,014	315,904	315,089	497,849	497,849
Interfund Insurance	148,768	214,027	240,647	227,597	236,650	236,650
Interfund Repairs & Maintenance	255,146	424,008	419,544	429,507	410,775	410,775
Other Services & Charges Subtotal	1,744,282	2,016,647	2,021,537	2,053,405	2,126,568	909,459
Intergovernmental Prof Servs	1,450	1,410	1,551	1,860	-	-
External Taxes & Oper Assess	4,579	-	-	-	-	-
Intergovernmental Svcs Subtotal	6,029	1,410	1,551	1,860	-	-
Construction Of Fixed Assets	-	-	180,000	-	-	-
Capital Outlay Subtotal	-	-	180,000	-	-	-
TOTAL EXPENDITURES	6,792,043	7,224,099	7,353,073	7,410,863	7,533,569	7,724,819

Parks and Recreation Department

Parks and Recreation Department Budget Summary –Expenditures (continued)

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	64,866	70,777	55,200	48,071	75,947	77,466
Salaries & Wages Subtotal	64,866	70,777	55,200	48,071	75,947	77,466
<i>Personnel Benefits</i>	-	-	-	20,286	30,075	31,886
Personnel Benefits Subtotal	-	-	-	20,286	30,075	31,886
<i>Office & Oper. Supplies</i>	15	-	-	-	-	-
<i>Interfund Warehouse Supplies</i>	-	88	-	-	-	-
<i>Professional Services</i>	111,020	181,737	149,598	-	-	-
<i>Communication</i>	-	23	-	-	-	-
<i>Repairs & Maintenance</i>	18,044	9,315	6,053	-	-	-
<i>Interfund Professional Services</i>	19,048	15,174	40,148	52,644	48,124	48,742
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	901	589
Other Services & Charges Subtotal	148,112	206,249	195,799	52,644	49,025	-
<i>Intergovernmental Prof Servs</i>	3,643	17,822	18,597	-	-	-
Intergovernmental Svcs Subtotal	3,643	17,822	18,597	-	-	-
<i>Land</i>	503,860	-	100,000	500,000	-	500,000
<i>Other Improvements</i>	64,490	123,946	6,318	100,000	400,000	800,000
<i>Construction Of Fixed Assets</i>	294,177	59,368	318,200	2,188,200	300,000	400,000
Capital Outlay Subtotal	862,527	183,314	424,518	2,788,200	700,000	1,700,000
<i>Other Debt Service Costs</i>	1	-	-	-	-	-
TOTAL EXPENDITURES	1,079,164	478,250	694,114	2,909,201	855,047	1,858,683

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

Park Department projects only are included here; fund is shared by multiple departments. The City [REET Fund Statement](#) is show in the Fund Budgets section of the document.

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	4,913	-	60,044	-	28,393	28,961
Salaries & Wages Subtotal	4,913	-	60,044	-	28,393	28,961
<i>Personnel Benefits</i>	-	-	-	-	11,063	11,730
Personnel Benefits Subtotal	-	-	-	-	11,063	11,730
<i>Office & Oper. Supplies</i>	-	-	3,816	-	-	-
Supplies Subtotal	-	-	3,816	-	-	-
<i>Professional Services</i>	-	-	-	-	6,000	6,000
<i>Utility Service</i>	-	-	780	-	-	-
<i>Repairs & Maintenance</i>	49,938	55,783	124,289	181,000	109,000	134,000
Other Services & Charges Subtotal	49,938	55,783	125,069	181,000	115,000	140,000
<i>Interfund Transfers Out</i>	439,524	-	-	-	-	-
Intergovernmental Services Subtotal	439,524	-	-	-	-	-
<i>Other Improvements</i>	3,144	-	9,617	-	-	-
<i>Construction Of Fixed Assets</i>	1,603	-	23,337	500,000	125,000	-
Capital Outlay Subtotal	4,747	-	32,954	500,000	125,000	-
Total Expenditures	499,122	55,783	221,883	681,000	279,456	180,691

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

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	170,485	194,929	286,606	307,960	265,001	270,301
Salaries & Wages Subtotal	170,485	194,929	286,606	307,960	265,001	270,301
Personnel Benefits	-	-	36	141,995	119,724	127,196
Personnel Benefits Subtotal	-	-	36	141,995	119,724	127,196
Office & Oper. Supplies	-	326	-	1,030	1,030	1,061
Supplies Subtotal	-	326	-	1,030	1,030	1,061
Professional Services	159,757	30	3,326	5,150	5,150	5,305
Travel	-	102	-	-	-	-
Repairs & Maintenance	-	-	103,182	-	-	-
Interfund Professional Services	24,795	37,844	27,645	40,516	52,329	52,638
Interfund Op Rentals & Leases	-	-	-	-	5,906	3,853
Other Services & Charges Subtotal	184,552	37,976	134,153	45,666	63,385	5,305
Interfund Transfers Out	142,948	131,684	41,052	2,996	-	-
Intergovernmental Svcs Subtotal	142,948	131,684	41,052	2,996	-	-
Land	9,355,937	428,083	721,906	3,880,000	3,880,000	-
Other Improvements	118,138	71,061	94,967	320,000	830,000	3,950,000
Construction Of Fixed Assets	239,680	105,308	1,096,759	4,485,000	-	165,000
Capital Outlay Subtotal	9,713,755	604,452	1,913,632	8,685,000	4,710,000	4,115,000
Principal	3,232,022	-	-	-	-	-
Interest On Interfund Debt	9,099	41,123	33,613	31,028	-	-
Debt Service Interest Subtotal	9,099	41,123	33,613	31,028	-	-
TOTAL EXPENDITURES	13,452,861	1,010,490	2,409,092	9,215,675	5,159,140	4,575,354

Transportation Benefit District Fund

This fund is generally used by the Public Works, but in 2014, \$450,000 is used for a Park Department project.

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

Parks and Recreation Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Parks Revenues and Reserves</i>	430,314	451,082	453,209	476,191	770,147	824,647
<i>Parks and Recreation Admin</i>	5	380	2,682	-	-	-
<i>Parks Operations Management</i>	150,151	158,063	167,593	131,291	142,667	142,667
<i>Parks Grounds</i>	75,879	60,905	72,367	63,800	63,800	65,654
<i>Parks Buildings</i>	260,131	270,602	291,954	-	-	-
<i>Parks Cemetery</i>	527,820	501,283	500,790	558,159	557,908	567,913
<i>Parks Golf Course</i>	191,790	204,356	227,802	215,128	221,397	221,397
<i>Recreation Management</i>	70,064	63,966	69,305	71,791	71,791	73,945
<i>Recreation Aquatics</i>	535,597	561,336	556,713	606,180	586,180	602,143
<i>Sports and Enrichment</i>	586,197	619,045	636,485	729,197	647,897	660,663
<i>Parks Design & Development</i>	-	-	4,251	-	-	-
<i>Parks Capital Improvement</i>	8,696,432	6,249,629	6,036,832	6,081,746	4,695,503	4,749,863
Subtotal of Revenues by Group	11,524,380	9,140,647	9,019,983	8,933,483	7,757,290	7,908,892

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Parks and Recreation Admin</i>	658,609	703,905	747,700	737,710	759,447	774,770
<i>Parks Operations Management</i>	373,691	375,165	376,318	405,111	436,279	448,395
<i>Parks Grounds</i>	1,500,645	1,547,175	1,541,771	1,793,233	1,809,338	1,857,948
<i>Parks Buildings</i>	1,722,030	1,703,937	1,820,468	1,929,292	1,876,079	1,955,241
<i>Parks Cemetery</i>	520,933	530,218	552,637	556,513	577,949	591,392
<i>Parks Golf Course</i>	104,905	104,598	254,633	192,780	196,698	199,486
<i>Recreation Management</i>	257,878	254,361	241,822	274,526	273,830	281,446
<i>Recreation Aquatics</i>	980,144	1,179,192	1,148,781	1,202,133	1,134,795	1,154,507
<i>Sports and Enrichment</i>	1,195,967	1,237,120	1,235,370	1,192,105	1,304,624	1,338,441
<i>Parks Design & Development</i>	191,160	323,351	282,769	316,583	341,478	346,255
<i>Parks Capital Improvement</i>	14,943,066	1,444,416	3,283,163	12,816,046	5,891,342	6,182,544
TOTAL EXPENDITURES	22,449,028	9,403,438	11,485,432	21,416,032	14,601,859	15,130,425

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.

BELLINGHAM PUBLIC LIBRARY

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 grants and donations to the Library and is usually spent on books and other library materials.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	3,444,575	3,571,084	3,784,430	4,102,703	4,226,689	4,337,165
<i>Library Gift</i>	77,751	55,670	52,114	25,750	25,750	26,522
TOTAL ALL SOURCES	3,522,326	3,626,754	3,836,544	4,128,453	4,252,439	4,363,687

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	2,345,192	2,450,302	2,526,863	2,740,676	2,805,152	2,897,189
<i>Supplies</i>	527,231	461,220	552,356	491,929	492,838	507,621
<i>Interfund Supplies</i>	64	52	24	-	-	-
<i>Other Services and Charges</i>	79,754	94,066	106,220	142,470	143,098	147,391
<i>Interfund Services</i>	560,362	616,215	642,597	746,878	804,851	804,986
<i>Intergovernmental Services</i>	9,723	4,899	8,484	6,500	6,500	6,500
Subtotal of Operations	3,522,326	3,626,754	3,836,544	4,128,453	4,252,439	4,363,687
TOTAL EXPENDITURES	3,522,326	3,626,754	3,836,544	4,128,453	4,252,439	4,363,687

TOTAL PAID STAFF	40.0	41.0	41.3	43.8	43.7	43.7
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[Budgeted positions are listed](#) in the personnel section.

Bellingham Public Library Budget Summary - Revenues

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

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	139,733	143,506	-	-	-	-
Intergovernmental Subtotal	139,733	143,506	-	-	-	-
<i>General Government Services</i>	14,407	14,347	14,434	15,450	15,450	15,914
<i>Culture & Recreation Services</i>	5,250	2,120	155,798	152,171	160,362	165,173
Charges for Services Subtotal	19,657	16,467	170,232	167,621	175,812	181,087
<i>Non Court Fines, Forfeitures, Penalties</i>	124,994	132,380	118,654	131,050	115,000	118,450
Fines & Penalties Subtotal	124,994	132,380	118,654	131,050	115,000	118,450
<i>Rents, Leases & Concessions</i>	29,511	28,956	29,167	30,000	30,000	30,000
<i>Contributions & Donations (Private)</i>	-	63	-	-	-	-
<i>OMR Contributions from Employer</i>	(7)	19	148	-	-	-
<i>Other Miscellaneous Revenue</i>	23,609	20,099	17,296	20,000	15,000	15,000
Miscellaneous Subtotal	53,113	49,137	46,611	50,000	45,000	45,000
TOTAL REVENUES	337,497	341,490	335,497	348,671	335,812	344,537

Library Gift Fund

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

Bellingham Public Library Budget Summary - Expenditures**General Fund**

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	1,697,529	1,752,120	1,775,042	1,941,173	1,984,544	2,023,685
<i>Overtime & Hazard Duty</i>	152	278	235	1,000	1,000	1,020
Salaries & Wages Subtotal	1,697,681	1,752,398	1,775,277	1,942,173	1,985,544	2,024,705
<i>Personnel Benefits</i>	647,511	697,904	751,586	798,503	819,608	872,484
Personnel Benefits Subtotal	647,511	697,904	751,586	798,503	819,608	872,484
<i>Office & Oper. Supplies</i>	408,834	374,896	415,077	438,903	439,812	453,005
<i>Fuel Consumed</i>	2,109	2,052	2,082	2,060	2,060	2,122
<i>Small Tools & Minor Equip</i>	38,537	29,597	85,073	25,216	25,216	25,972
<i>Warehouse Supplies</i>	64	48	24	-	-	-
<i>Interfund Warehouse Supplies</i>	-	4	-	-	-	-
Supplies Subtotal	449,544	406,597	502,256	466,179	467,088	481,099
<i>Professional Services</i>	7,775	3,289	5,561	34,081	24,083	24,805
<i>Communication</i>	136	170	432	103	103	106
<i>Travel</i>	1,916	2,707	3,702	4,120	3,360	3,461
<i>Taxes & Operating Assessments</i>	597	595	544	700	700	721
<i>Operating Rentals & Leases</i>	27,022	27,347	34,631	37,339	37,339	38,459
<i>Utility Service</i>	-	-	-	-	10,935	11,263
<i>Repairs & Maintenance</i>	26,432	41,799	44,888	45,662	47,662	49,092
<i>Miscellaneous</i>	15,876	17,164	14,472	20,465	18,916	19,484
<i>Interfund Professional Services</i>	6,955	7,572	6,496	46,121	63,181	63,316
<i>Interfund Communication</i>	18,508	19,644	20,982	21,787	43,827	43,827
<i>Interfund Op Rentals & Leases</i>	490,324	494,692	524,871	587,900	611,299	611,299
<i>Interfund Insurance</i>	40,832	43,895	44,312	44,793	40,042	40,042
<i>Interfund Repairs & Maintenance</i>	3,743	50,412	45,936	46,277	46,502	46,502
Other Services & Charges Subtotal	640,116	709,286	746,827	889,348	947,949	952,377
<i>Intergovernmental Prof Servs</i>	9,723	4,899	8,484	6,500	6,500	6,500
Intergovernmental Svcs Subtotal	9,723	4,899	8,484	6,500	6,500	6,500
TOTAL EXPENDITURES	3,444,575	3,571,084	3,784,430	4,102,703	4,226,689	4,337,165

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 in both funds are generated by the program groups as shown below.

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Library Services</i>	409,227	390,424	406,438	373,671	360,812	369,537
Subtotal of Revenues by Group	409,227	390,424	406,438	373,671	360,812	369,537

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Library Administration</i>	471,001	485,116	477,316	578,847	578,731	592,863
<i>Library Services</i>	2,564,604	2,604,506	2,795,733	2,923,145	3,012,942	3,109,730
<i>Library Facilities</i>	486,721	537,132	563,495	626,461	660,766	661,094
TOTAL EXPENDITURES	3,522,326	3,626,754	3,836,544	4,128,453	4,252,439	4,363,687

Group Descriptions

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

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

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

WHATCOM MUSEUM

Museum Department Budget Summary

The City's funding of the Museum is primarily from the General Fund. In 2012, REET Funds were used to repair and replace windows on the Old City Hall facility.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	1,390,348	1,348,603	1,400,144	1,499,791	1,491,871	1,523,741
2nd 1/4% Real Estate Excise Tax	-	145,534	1,575	-	-	-
TOTAL ALL SOURCES	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,134,013	1,049,380	1,048,618	1,140,121	992,555	1,023,677
Supplies	42,884	37,208	43,349	35,743	21,086	21,427
Other Services and Charges	173,123	313,627	218,097	207,402	44,288	44,695
Interfund Services	40,328	93,922	91,655	116,525	433,942	433,942
Subtotal of Operations	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741
TOTAL EXPENDITURES	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741

TOTAL PAID STAFF	16.0	15.0	13.7	13.6	13.9	13.9
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[Budgeted positions are listed](#) in the personnel section.

[Capital projects and purchases](#) budgeted for the Museum is listed in the Capital Facilities Plan.

Museum Department Budget Summary - Revenues

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

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Indirect Federal Grants	5,747	5,194	1,712	6,000	6,000	5,000
Intergovernmental Subtotal	5,747	5,194	1,712	6,000	6,000	5,000
Rents, Leases & Concessions	-	-	100	-	-	-
Other Miscellaneous Revenue	57,826	10,662	1,404	-	-	-
Miscellaneous Subtotal	57,826	10,662	1,504	-	-	-
TOTAL REVENUES	63,573	15,856	3,216	6,000	6,000	5,000

Museum Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	788,231	728,675	707,841	771,136	684,904	697,429
Overtime & Hazard Duty	15,538	7,784	6,311	12,000	10,400	10,608
Salaries & Wages Subtotal	803,769	736,459	714,152	783,136	695,304	708,037
Personnel Benefits	330,244	312,921	334,466	356,985	297,251	315,640
Personnel Benefits Subtotal	330,244	312,921	334,466	356,985	297,251	315,640
Office & Oper. Supplies	31,152	20,466	25,110	31,055	16,419	17,861
Fuel Consumed	20	253	114	927	206	212
Small Tools & Minor Equip	11,712	16,489	18,125	3,761	4,461	3,354
Supplies Subtotal	42,884	37,208	43,349	35,743	21,086	21,427
Professional Services	5,889	9,717	35,274	21,073	12,318	12,688
Communication	95	17	9	412	412	424
Travel	6,506	7,228	4,440	9,271	6,734	6,936
Taxes & Operating Assessments	0	0	9	0	0	0
Operating Rentals & Leases	1,575	2,631	7,133	11,691	6,736	7,032
Utility Service	131,864	123,511	125,030	144,612	6,386	6,578
Repairs & Maintenance	26,136	17,052	39,234	15,399	3,157	3,246
Miscellaneous	1,058	7,937	5,393	4,944	8,545	7,791
Interfund Professional Services	3,414	2,959	1,877	24,141	24,184	24,184
Interfund Communication	17,678	17,786	19,059	19,984	20,166	20,166
Interfund Op Rentals & Leases	0	0	0	0	323,645	323,645
Interfund Insurance	15,963	17,046	17,208	19,366	16,890	16,890
Interfund Repairs & Maintenance	3,273	56,131	53,511	53,034	49,057	49,057
Other Services & Charges Subtotal	213,451	262,015	308,177	323,927	478,230	44,695
TOTAL EXPENDITURES	1,390,348	1,348,603	1,400,144	1,499,791	1,491,871	1,523,741

Museum Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Museum Services	63,573	63,882	52,190	6,000	6,000	5,000
Subtotal of Revenues by Group	63,573	63,882	52,190	6,000	6,000	5,000

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Museum Services	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741
TOTAL EXPENDITURES	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

Planning and Community Development Department Budget Summary

The General Fund is the primary source of support for 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 account for their respective Federal grant programs. The Tourism Group is entirely funded by the [Tourism Fund](#).

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	3,030,368	2,975,842	2,414,488	2,677,076	2,809,430	2,893,509
<i>Tourism</i>	933,354	995,604	1,080,072	1,495,471	1,622,254	1,450,232
<i>Low Income Housing</i>	-	-	184,701	4,522,786	4,800,328	3,019,934
<i>Community Develop Block Grant</i>	951,893	900,716	922,126	1,483,875	1,549,662	1,597,090
<i>HOME Investment Partnership Grant</i>	490,406	546,882	754,501	1,289,494	1,475,688	1,520,073
<i>Development Services</i>	1,588,789	1,661,208	1,917,826	2,330,240	2,451,920	2,505,559
TOTAL ALL SOURCES	6,994,810	7,080,252	7,273,714	13,798,942	14,709,282	12,986,397

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	3,443,966	3,413,671	3,631,236	3,967,741	4,242,011	4,437,296
<i>Supplies</i>	31,712	57,973	38,011	50,032	42,932	42,839
<i>Interfund Supplies</i>	88	125	181	-	-	-
<i>Other Services and Charges</i>	2,725,656	2,904,014	2,821,565	8,780,773	9,522,364	7,672,447
<i>Interfund Services</i>	507,920	501,188	560,498	674,513	751,975	683,815
<i>Intergovernmental Services</i>	162,309	96,207	-	-	-	-
<i>Interfund Charges</i>	33,159	-	-	-	-	-
Subtotal of Operations	6,904,810	6,973,178	7,051,491	13,473,059	14,559,282	12,836,397
<i>Interfund Transfers</i>	90,000	107,074	222,223	325,883	150,000	150,000
TOTAL EXPENDITURES	6,994,810	7,080,252	7,273,714	13,798,942	14,709,282	12,986,397

TOTAL PAID STAFF	35.0	34.0	36.9	39.4	39.4	40.4
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[Budgeted positions are listed](#) in the personnel section.

Planning and Community Development Department Budget Summary - Revenues

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

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Non Business Licenses & Permits</i>	745	1,571	1,571	1,571	1,571	1,571
Licenses & Permits Subtotal	745	1,571	1,571	1,571	1,571	1,571
<i>Direct Federal Grants</i>	108,994	130,984	-	-	-	-
<i>Indirect Federal Grants</i>	2,309	11,177	16,796	15,500	15,000	15,000
<i>State Grants</i>	15,000	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	3,500	-	-	-	-	-
<i>ARRA Grants</i>	308,686	75,806	2,829	-	-	-
Intergovernmental Subtotal	438,489	217,967	19,625	15,500	15,000	15,000
<i>General Government Services</i>	2,314	2,474	1,214	1,545	1,545	1,591
<i>Economic Environment Services</i>	15,642	8,329	6,113	15,450	15,450	15,914
Charges for Services Subtotal	17,956	10,803	7,327	16,995	16,995	17,505
<i>Non Court Fines, Forfeitures, Penalties</i>	2,500	(2,500)	-	-	-	-
Fines & Penalties Subtotal	2,500	(2,500)	-	-	-	-
<i>Rents, Leases & Concessions</i>	2,404	2,274	2,274	1,553	2,580	2,580
<i>Other Miscellaneous Revenue</i>	260	3,700	-	-	-	-
Miscellaneous Subtotal	2,664	5,974	2,274	1,553	2,580	2,580
TOTAL REVENUES	462,354	233,815	30,797	35,619	36,146	36,656

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

Planning and Community Development Department Budget Summary - Revenues

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Direct Federal Grants	1,042,839	1,038,696	1,248,938	2,447,369	2,690,228	2,782,041
ARRA Grants	58,873	2,835	-	-	-	-
Intergovernmental Subtotal	1,101,712	1,041,531	1,248,938	2,447,369	2,690,228	2,782,041
Economic Environment Services	284,097	258,465	378,424	255,699	264,627	264,627
Charges for Services Subtotal	284,097	258,465	378,424	255,699	264,627	264,627
Interest & Other Earnings	78,694	116,431	114,999	70,301	70,495	70,495
Other Miscellaneous Revenue	2,795	5,708	2,600	-	-	-
Miscellaneous Subtotal	81,489	122,139	117,599	70,301	70,495	70,495
TOTAL REVENUES	1,467,298	1,422,135	1,744,961	2,773,369	3,025,350	3,117,163

Development Services Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Non Business Licenses & Permits	1,175,670	1,341,092	1,456,138	1,230,500	1,265,896	1,319,236
Licenses & Permits Subtotal	1,175,670	1,341,092	1,456,138	1,230,500	1,265,896	1,319,236
General Government Services	436	346	417	-	-	-
Public Safety Services	11,539	7,570	12,222	15,000	15,000	15,000
Economic Environment Services	717,463	774,388	1,137,013	740,000	740,000	740,000
Charges for Services Subtotal	729,438	782,304	1,149,652	755,000	755,000	755,000
Non Court Fines, Forfeitures, Penalties	125	125	50	-	-	-
Fines & Penalties Subtotal	125	125	50	-	-	-
Interest & Other Earnings	13,558	22,141	21,354	23,477	29,734	29,734
Contributions & Donations (Private)	3,000	-	-	-	-	-
Other Miscellaneous Revenue	5,000	75	2,152	129	129	129
Miscellaneous Subtotal	21,558	22,216	23,506	23,606	29,863	29,863
TOTAL REVENUES	1,926,791	2,145,737	2,629,346	2,009,106	2,050,759	2,104,099

Planning and Community Development Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,336,345	1,258,191	1,213,815	1,241,605	1,326,142	1,389,123
Overtime & Hazard Duty	49	82	103	2,155	2,155	2,198
Salaries & Wages Subtotal	1,336,394	1,258,273	1,213,918	1,243,760	1,328,297	1,391,321
Personnel Benefits	519,543	515,775	531,069	545,498	531,495	587,803
Personnel Benefits Subtotal	519,543	515,775	531,069	545,498	531,495	587,803
Office & Oper. Supplies	7,333	13,869	12,349	8,650	9,650	9,940
Fuel Consumed	139	26	115	-	-	-
Small Tools & Minor Equip	5,163	13,670	10,922	4,400	2,413	2,486
Warehouse Supplies	88	-	88	-	-	-
Supplies Subtotal	12,723	27,565	23,474	13,050	12,063	12,426
Professional Services	640,693	749,118	226,001	563,145	623,974	587,510
Communication	52	48	56	-	100	103
Travel	863	4,978	5,839	13,906	10,523	10,839
Taxes & Operating Assessments	-	-	2	-	-	-
Operating Rentals & Leases	8,083	6,642	6,442	6,850	6,800	7,004
Insurance	-	90	-	-	-	-
Utility Service	2,079	2,111	2,471	2,266	2,840	2,925
Repairs & Maintenance	5,273	359	-	900	900	927
Miscellaneous	148,487	131,687	208,447	7,101	7,101	7,314
Interfund Professional Services	68,715	39,072	39,473	68,106	50,385	50,385
Interfund Communication	9,355	9,797	10,938	11,265	27,554	27,554
Interfund Op Rentals & Leases	58,400	55,887	61,693	69,439	72,198	72,198
Interfund Insurance	61,861	64,892	71,066	117,831	122,321	122,321
Interfund Repairs & Maintenance	538	13,341	13,599	13,959	12,879	12,879
Other Services & Charges Subtotal	1,004,399	1,078,022	646,027	874,768	937,575	616,622
Intergovernmental Prof Servs	157,309	96,207	-	-	-	-
Intergovernmental Svcs Subtotal	157,309	96,207	-	-	-	-
TOTAL EXPENDITURES	3,030,368	2,975,842	2,414,488	2,677,076	2,809,430	2,893,509

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

Planning and Community Development Department Budget Summary - Expenditures

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	259,165	233,026	215,509	228,244	220,578	224,990
Salaries & Wages Subtotal	259,165	233,026	215,509	228,244	220,578	224,990
<i>Personnel Benefits</i>	89,006	87,109	85,082	107,763	98,808	104,966
Personnel Benefits Subtotal	89,006	87,109	85,082	107,763	98,808	104,966
<i>Office & Oper. Supplies</i>	484	461	92	2,998	3,424	3,574
<i>Fuel Consumed</i>	453	361	266	600	600	618
<i>Small Tools & Minor Equip</i>	-	1,869	-	-	-	-
Supplies Subtotal	937	2,691	358	3,598	4,024	4,192
<i>Professional Services</i>	287,152	275,540	263,553	325,520	444,500	457,835
<i>Communication</i>	119	171	-	100	100	103
<i>Travel</i>	2,120	2,490	-	5,000	7,000	7,210
<i>Miscellaneous</i>	794,741	845,215	1,112,125	2,103,144	2,250,340	2,317,867
<i>Interfund Professional Services</i>	7,430	-	-	-	-	-
<i>Interfund Repairs & Maintenance</i>	1,629	1,356	-	-	-	-
Other Services & Charges Subtotal	1,093,191	1,124,772	1,375,678	2,433,764	2,701,940	2,783,015
TOTAL EXPENDITURES	1,442,299	1,447,598	1,676,627	2,773,369	3,025,350	3,117,163

Planning and Community Development Department Budget Summary - Expenditures

Development Services Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	881,982	932,941	1,077,850	1,248,931	1,415,896	1,443,490
Overtime & Hazard Duty	1,493	120	-	-	-	-
Salaries & Wages Subtotal	883,475	933,061	1,077,850	1,248,931	1,415,896	1,443,490
Personnel Benefits	334,624	369,668	449,449	538,507	587,254	623,098
Personnel Benefits Subtotal	334,624	369,668	449,449	538,507	587,254	623,098
Office & Oper. Supplies	8,839	7,370	8,746	7,800	10,465	9,350
Fuel Consumed	5,689	5,346	5,210	5,000	5,500	5,665
Small Tools & Minor Equip	3,612	14,972	184	5,000	2,500	2,575
Warehouse Supplies	-	125	93	-	-	-
Supplies Subtotal	18,140	27,813	14,233	17,800	18,465	17,590
Professional Services	13,909	5,848	5,924	12,000	27,000	27,300
Communication	601	591	378	300	300	309
Travel	1,347	2,397	1,005	10,120	12,592	12,970
Operating Rentals & Leases	600	624	3,544	300	3,000	3,090
Insurance	-	50	-	-	-	-
Repairs & Maintenance	19,945	17,254	19,071	22,640	20,640	78,309
Miscellaneous	2,747	3,742	4,849	5,402	4,930	5,078
Interfund Professional Services	211,319	186,702	157,805	178,803	165,756	165,849
Interfund Communication	10,143	10,634	11,400	11,179	12,039	12,039
Interfund Op Rentals & Leases	54,701	56,036	61,303	70,566	149,511	81,900
Interfund Insurance	14,778	16,583	17,357	16,398	15,112	15,112
Interfund Repairs & Maintenance	17,460	23,131	21,435	21,411	19,425	19,425
Other Services & Charges Subtotal	347,550	323,592	304,071	349,119	430,305	127,056
Intergovernmental Prof Servs	5,000	-	-	-	-	-
Interfund Transfers Out	-	7,074	72,223	175,883	-	-
Intergovernmental Svcs Subtotal	5,000	7,074	72,223	175,883	-	-
TOTAL EXPENDITURES	1,588,789	1,661,208	1,917,826	2,330,240	2,451,920	2,505,559

Planning and Community Development Department

Planning and Community Development Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Planning Services</i>	442,505	216,664	11,727	18,566	18,566	19,076
<i>Building Services</i>	1,926,791	2,145,737	2,629,346	2,009,106	2,050,759	2,104,099
<i>Community Development</i>	1,484,743	1,437,012	4,734,447	5,808,519	6,060,407	6,152,220
<i>City Center Development</i>	2,404	2,274	2,274	1,553	2,580	2,580
<i>Tourism Activities and Facilities</i>	976,132	1,107,149	1,162,772	1,203,812	1,363,014	1,403,314
Subtotal of Revenues by Group	4,832,575	4,908,836	8,540,566	9,041,556	9,495,326	9,681,289

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Planning Services</i>	2,178,468	2,110,761	1,895,483	1,953,003	1,861,682	1,932,847
<i>Building Services</i>	1,588,789	1,661,208	1,917,826	2,330,240	2,451,920	2,505,559
<i>Community Development</i>	2,067,975	2,098,249	2,364,891	7,992,962	8,460,845	6,778,990
<i>City Center Development</i>	226,224	214,430	15,442	27,266	312,581	318,769
<i>Tourism Activities and Facilities</i>	933,354	995,604	1,080,072	1,495,471	1,622,254	1,450,232
TOTAL EXPENDITURES	6,994,810	7,080,252	7,273,714	13,798,942	14,709,282	12,986,397

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.

HEARING EXAMINER

Hearing Examiner Department Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	190,237	196,851	209,973	214,907	218,979	225,483
TOTAL ALL SOURCES	190,237	196,851	209,973	214,907	218,979	225,483

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	182,338	186,590	200,483	202,535	203,447	209,740
Supplies	527	2,793	611	1,546	1,546	1,592
Other Services and Charges	4,715	4,307	5,537	5,800	5,483	5,648
Interfund Services	2,657	3,161	3,342	5,026	8,503	8,503
Subtotal of Operations	190,237	196,851	209,973	214,907	218,979	225,483
TOTAL EXPENDITURES	190,237	196,851	209,973	214,907	218,979	225,483

TOTAL PAID STAFF	2.0	2.0	1.5	1.5	1.5	1.5
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[Budgeted positions are listed](#) in the personnel section.

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Economic Environment Services	20,989	18,382	28,660	20,600	28,600	29,458
Charges for Services Subtotal	20,989	18,382	28,660	20,600	28,600	29,458
TOTAL REVENUES	20,989	18,382	28,660	20,600	28,600	29,458

Hearing Examiner Department

Hearing Examiner Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>SALARIES & WAGES</i>	138,332	138,260	145,752	145,452	148,973	151,953
SALARIES & WAGES Subtotal	138,332	138,260	145,752	145,452	148,973	151,953
<i>PERSONNEL BENEFITS</i>	44,006	48,330	54,731	57,083	54,474	57,787
PERSONNEL BENEFITS Subtotal	44,006	48,330	54,731	57,083	54,474	57,787
<i>OFFICE & OPER. SUPPLIES</i>	527	592	611	1,185	1,185	1,220
<i>SMALL TOOLS & MINOR EQUIP</i>	-	2,201	-	361	361	372
SUPPLIES Subtotal	527	2,793	611	1,546	1,546	1,592
<i>PROFESSIONAL SERVICES</i>	3,191	2,749	4,458	3,286	3,286	3,385
<i>COMMUNICATION</i>	119	119	10	144	144	148
<i>TRAVEL</i>	475	299	624	927	700	721
<i>MISCELLANEOUS</i>	930	1,140	445	1,443	1,353	1,394
<i>INTERFUND PROFESSIONAL SERVICES</i>	-	-	-	1,400	1,467	1,467
<i>INTERFUND COMMUNICATION</i>	285	298	320	348	3,727	3,727
<i>INTERFUND OP RENTALS & LEASES</i>	1,857	1,775	1,968	2,205	2,293	2,293
<i>INTERFUND INSURANCE</i>	515	592	599	618	561	561
<i>INTERFUND REPAIRS & MAINTENANCE</i>	-	496	455	455	455	455
OTHER SERVICES & CHARGES Subtotal	7,372	7,468	8,879	10,826	13,986	5,648
TOTAL EXPENDITURES	190,237	196,851	209,973	214,907	218,979	225,483

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.

HUMAN RESOURCES DEPARTMENT

Human Resources Department Budget Summary

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

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	1,011,795	971,567	1,114,515	1,188,512	1,157,871	1,191,529
Unemployment Compensation	192,638	92,883	113,618	184,933	179,497	179,693
Workers Comp Self-Insurance	528,896	589,685	580,072	726,266	742,476	806,314
Health Benefits	11,651,967	11,904,861	12,361,462	13,880,240	13,892,946	15,511,852
Firefighter Pension and Benefit	1,975,100	1,906,501	1,790,682	2,286,029	2,437,504	2,602,857
Police Pension and Benefit	1,065,620	1,019,821	968,299	1,420,835	1,513,519	1,607,619
TOTAL ALL SOURCES	16,426,016	16,485,318	16,928,648	19,686,815	19,923,813	21,899,864

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	3,870,017	3,955,359	4,118,399	4,741,941	4,957,291	5,216,595
Supplies	105,711	109,220	113,784	174,224	172,824	178,008
Other Services and Charges	12,109,890	12,032,246	12,301,618	14,360,489	14,352,202	16,072,889
Interfund Services	296,287	337,485	341,339	334,175	376,596	367,472
Intergovernmental Services	44,111	49,127	43,808	65,400	64,900	64,900
Subtotal of Operations	16,426,016	16,483,437	16,918,948	19,676,229	19,923,813	21,899,864
Interfund Transfers	-	1,881	9,700	10,586	-	-
TOTAL EXPENDITURES	16,426,016	16,485,318	16,928,648	19,686,815	19,923,813	21,899,864

TOTAL PAID STAFF	11.0	12.0	13.1	13.0	13.5	13.5
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[Budgeted positions are listed](#) in the personnel section.

Breakdown of Salaries and Benefits Expenditure Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
City-wide Cost	2,818,543	2,866,933	2,931,335	3,496,438	3,699,938	3,919,938
Human Resources Department	1,051,474	1,088,426	1,187,064	1,245,503	1,257,353	1,296,657
Salaries and Benefits Total	3,870,017	3,955,359	4,118,399	4,741,941	4,957,291	5,216,595

Human Resources Department

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General Government Services</i>	1,440	1,450	3,055	2,431	2,431	2,504
<i>Interfund Sales & Services</i>	668,417	653,217	551,840	552,813	624,632	624,632
Charges for Services Subtotal	669,857	654,667	554,895	555,244	627,063	627,136
<i>Other Miscellaneous Revenue</i>	71	-	-	-	-	-
Miscellaneous Subtotal	71	-	-	-	-	-
TOTAL REVENUES	669,928	654,667	554,895	555,244	627,063	627,136

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interest & Other Earnings</i>	29,927	39,076	37,228	38,222	29,268	29,268
<i>Contributions & Donations (Private)</i>	8,814	-	3,738	-	-	-
<i>OMR Contributions from Employees</i>	12,417,070	12,981,037	13,890,433	15,049,327	15,006,446	16,082,446
<i>Other Miscellaneous Revenue</i>	4	244	-	-	-	-
Miscellaneous Subtotal	12,455,815	13,020,357	13,931,399	15,087,549	15,035,714	16,111,714
TOTAL REVENUES	12,455,815	13,020,357	13,931,399	15,087,549	15,035,714	16,111,714

Uniformed Pension and Benefits – In Aggregate

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Property Taxes</i>	1,890,216	1,872,320	1,887,193	1,900,000	1,900,000	1,915,000
Taxes Subtotal	1,890,216	1,872,320	1,887,193	1,900,000	1,900,000	1,915,000
<i>State Entitlements, Impact Payments</i>	126,552	119,668	129,799	120,000	130,000	130,000
Intergovernmental Subtotal	126,552	119,668	129,799	120,000	130,000	130,000
<i>Interest & Other Earnings</i>	101,112	155,974	123,432	150,040	131,210	129,411
<i>OMR Contributions from Employer</i>	-	1,700,028	1,373,448	1,500,000	1,550,000	1,550,000
<i>Other Miscellaneous Revenue</i>	16,708	16,526	19,389	15,000	15,000	15,000
Miscellaneous Subtotal	1,266,176	1,872,528	1,516,269	1,665,040	1,696,210	1,694,411
<i>Interfund Loan Receipts</i>	190,168	202,670	208,213	222,329	221,657	221,657
Non Revenues Subtotal	190,168	202,670	208,213	222,329	221,657	221,657
TOTAL REVENUES	3,473,112	4,067,186	3,741,474	3,907,369	3,947,867	3,961,068

Human Resources Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	552,429	522,990	565,182	594,480	619,170	631,193
Overtime & Hazard Duty	28	96	-	600	600	612
Salaries & Wages Subtotal	552,457	523,086	565,182	595,080	619,770	631,805
Personnel Benefits	222,382	222,401	255,881	276,292	264,527	280,339
Personnel Benefits Subtotal	222,382	222,401	255,881	276,292	264,527	280,339
Office & Oper. Supplies	14,947	11,712	15,854	22,821	21,421	22,063
Fuel Consumed	-	20	-	-	-	-
Small Tools & Minor Equip	6,902	5,708	7,333	4,857	4,857	5,003
Supplies Subtotal	21,849	17,440	23,187	27,678	26,278	27,066
Professional Services	99,229	84,392	118,749	126,348	121,745	125,398
Communication	99	187	257	206	206	212
Travel	5,939	7,529	8,492	20,685	16,000	16,480
Operating Rentals & Leases	414	2,979	2,781	600	600	618
Repairs & Maintenance	2,035	3,987	12,777	17,575	17,575	18,102
Miscellaneous	51,677	53,357	70,179	51,771	11,271	11,610
Interfund Professional Services	4,852	3,166	3,030	12,042	12,229	12,229
Interfund Communication	5,303	5,076	5,451	6,290	7,504	7,504
Interfund Op Rentals & Leases	28,656	27,392	30,368	34,032	35,393	35,393
Interfund Insurance	13,970	10,468	7,908	8,236	13,596	13,596
Interfund Repairs & Maintenance	-	6,846	6,276	6,277	6,277	6,277
Other Services & Charges Subtotal	212,174	205,379	266,268	284,062	242,396	172,420
Intergovernmental Prof Servs	2,933	3,261	3,997	5,400	4,900	4,900
Intergovernmental Svcs Subtotal	2,933	3,261	3,997	5,400	4,900	4,900
TOTAL EXPENDITURES	1,011,795	971,567	1,114,515	1,188,512	1,157,871	1,191,529

Human Resources Department

Human Resources Department Budget Summary – Expenditures (continued)

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	399,342	512,080	629,346	642,108	647,035	651,868
Overtime & Hazard Duty	8	24	-	-	-	-
Salaries & Wages Subtotal	399,350	512,104	629,346	642,108	647,035	651,868
Personnel Benefits	247,010	171,373	202,925	278,161	272,159	278,783
Personnel Benefits Subtotal	247,010	171,373	202,925	278,161	272,159	278,783
Office & Oper. Supplies	16,946	3,504	6,039	6,104	6,104	6,286
Small Tools & Minor Equip	6,024	16,256	28,293	35,072	35,072	36,124
Supplies Subtotal	22,970	19,760	34,332	41,176	41,176	42,410
Professional Services	11,396,784	11,528,057	11,817,594	13,425,143	13,425,796	15,096,153
Communication	-	-	17	-	-	-
Travel	1,199	810	1,572	3,451	3,451	3,554
Taxes & Operating Assessments	700	700	700	700	700	721
Operating Rentals & Leases	-	2,481	2,481	2,575	2,575	2,652
Insurance	40,936	40,950	50,004	50,004	54,154	59,569
Repairs & Maintenance	-	1,699	1,547	1,648	1,648	1,697
Miscellaneous	54,469	57,479	57,062	62,779	62,727	64,608
Interfund Professional Services	157,551	192,770	195,786	198,945	205,641	205,641
Interfund Communication	1,409	1,218	995	1,205	2,389	2,389
Interfund Op Rentals & Leases	9,945	9,372	10,447	12,125	34,635	26,981
Interfund Repairs & Maintenance	-	909	833	833	833	833
Other Services & Charges Subtotal	11,662,993	11,836,445	12,139,038	13,759,408	13,794,549	15,228,954
Intergovernmental Prof Servs	41,178	45,866	39,811	60,000	60,000	60,000
Interfund Transfers Out	-	1,881	9,700	10,586	-	-
Intergovernmental Svcs Subtotal	41,178	47,747	49,511	70,586	60,000	60,000
TOTAL EXPENDITURES	12,373,501	12,587,429	13,055,152	14,791,439	14,814,919	16,497,859

Uniformed Pension and Benefits – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Pension & Disability Pay	2,448,818	2,526,395	2,465,065	2,950,300	3,153,800	3,373,800
Personnel Benefits Subtotal	2,448,818	2,526,395	2,465,065	2,950,300	3,153,800	3,373,800
Office & Oper. Supplies	43,960	46,967	31,302	74,470	74,470	76,704
Small Tools & Minor Equip	16,932	25,053	24,963	30,900	30,900	31,828
Supplies Subtotal	60,892	72,020	56,265	105,370	105,370	108,532
Professional Services	450,711	242,268	152,038	586,085	622,835	660,270
Travel	4,047	3,621	3,868	7,520	7,520	7,744
Miscellaneous	1,651	1,750	1,500	3,399	3,399	3,501
Interfund Professional Services	74,601	80,268	80,245	54,190	53,869	53,869
Interfund Op Rentals & Leases	-	-	-	-	4,230	2,760
Other Services & Charges Subtotal	531,010	327,907	237,651	651,194	691,853	671,515
TOTAL EXPENDITURES	3,040,720	2,926,322	2,758,981	3,706,864	3,951,023	4,210,476

Human Resources Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Human Resources Svcs and Admin</i>	669,928	654,667	554,895	555,244	627,063	627,136
<i>Unemployment Benefits Services</i>	156,268	111,410	112,934	125,938	125,444	125,444
<i>Workers Comp Benefits Services</i>	556,646	532,322	669,290	651,722	607,542	607,542
<i>Health Benefits Services</i>	11,742,901	12,376,625	13,149,175	14,309,889	14,302,728	15,378,728
<i>Pension Benefits Services</i>	3,473,112	4,067,186	3,741,474	3,907,369	3,947,867	3,961,068
Subtotal of Revenues by Group	16,598,855	17,742,210	18,227,768	19,550,162	19,610,644	20,699,918

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Human Resources Svcs and Admin</i>	1,011,795	971,567	1,114,515	1,188,512	1,157,871	1,191,529
<i>Unemployment Benefits Services</i>	192,638	92,883	113,618	184,933	179,497	179,693
<i>Workers Comp Benefits Services</i>	528,896	589,685	580,072	726,266	742,476	806,314
<i>Health Benefits Services</i>	11,651,967	11,904,861	12,361,462	13,880,240	13,892,946	15,511,852
<i>Pension Benefits Services</i>	3,040,720	2,926,322	2,758,981	3,706,864	3,951,023	4,210,476
TOTAL EXPENDITURES	16,426,016	16,485,318	16,928,648	19,686,815	19,923,813	21,899,864

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.

FINANCE DEPARTMENT

Finance Department Budget Summary

Finance Department operations provide the budget and accounting functions for the entire city. This budget also includes the debt services for all of the city's General Obligation debt. Revenues are collected from all city departments based on an internal cost allocation methodology. Other funds listed are [debt service funds](#) administered by the Finance Department.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	2,100,080	2,227,713	2,081,408	2,325,096	2,166,923	2,233,234
2001 Fire UTGO Bond	349,740	-	-	-	-	-
Refunding GO Bonds 1996	346,180	343,363	-	-	-	-
Sportsplex Acquisition Debt	271,208	254,279	257,939	258,038	261,638	266,838
2004 PFD/Civic Field LTGO	1,321,638	1,300,881	1,307,592	1,354,238	1,274,713	1,316,213
Drake Note	17,964	17,963	17,963	17,964	17,964	17,964
Governmental Debt Service	167,411	166,621	217,852	217,063	327,273	326,483
LID Guaranty	-	-	1,000,000	-	-	-
#1106 Bakerview Rd	150,500	52,399	79,734	-	-	-
TOTAL ALL SOURCES	4,724,721	4,363,219	4,962,488	4,172,399	4,048,511	4,160,732

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,654,483	1,696,075	1,696,442	1,947,990	1,779,979	1,838,728
Supplies	19,450	22,431	26,925	38,678	42,276	43,541
Other Services and Charges	203,827	267,915	137,920	85,494	87,034	89,647
Interfund Services	106,738	111,988	115,980	129,334	134,834	134,834
Intergovernmental Services	115,582	129,304	104,141	123,600	122,800	126,484
Subtotal of Operations	2,100,080	2,227,713	2,081,408	2,325,096	2,166,923	2,233,234
Debt Service	2,624,641	2,135,506	1,881,080	1,847,303	1,881,588	1,927,498
Interfund Transfers	-	-	1,000,000	-	-	-
TOTAL EXPENDITURES	4,724,721	4,363,219	4,962,488	4,172,399	4,048,511	4,160,732

TOTAL PAID STAFF	20.0	21.0	21.2	22.9	21.0	21.0
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[Budgeted positions are listed](#) in the personnel section.

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	12,166	96	-	-	-	-
Intergovernmental Subtotal	12,166	96	-	-	-	-
<i>General Government Services</i>	-	-	11,432	13,682	14,028	14,449
<i>Interfund Sales & Services</i>	1,833,055	1,721,691	1,731,341	1,702,145	1,690,048	1,690,048
Charges for Services Subtotal	1,833,055	1,721,691	1,742,773	1,715,827	1,704,076	1,704,497
<i>Non Court Fines, Forfeitures, Penalties</i>	-	-	100	-	-	-
Fines & Penalties Subtotal	-	-	100	-	-	-
<i>Other Miscellaneous Revenue</i>	5,617	5,531	-	-	-	-
Miscellaneous Subtotal	5,617	5,531	-	-	-	-
TOTAL REVENUES	1,850,838	1,727,318	1,742,873	1,715,827	1,704,076	1,704,497

Debt Service Funds – In Aggregate

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Property Taxes</i>	258,226	-	-	-	-	-
Taxes Subtotal	258,226	-	-	-	-	-
<i>Interlocal Grants, Entitlements</i>	240,184	421,491	-	-	-	-
Intergovernmental Subtotal	240,184	421,491	-	-	-	-
<i>General Government Services</i>	35,328	431,919	357,143	387,655	387,655	383,779
Charges for Services Subtotal	35,328	431,919	357,143	387,655	387,655	383,779
<i>Interest & Other Earnings</i>	448,004	233,072	309,215	650,114	678,623	701,323
<i>Rents, Leases & Concessions</i>	270,507	253,352	257,860	278,219	283,319	287,919
<i>Special Assessments</i>	197,986	397,048	203,704	-	-	-
<i>Other Miscellaneous Revenue</i>	-	184,104	66,433	-	-	-
Miscellaneous Subtotal	916,497	1,067,576	837,212	928,333	961,942	989,242
<i>Interfund Loan Receipts</i>	-	-	349,000	-	-	-
Non Revenues Subtotal	-	-	349,000	-	-	-
<i>Transfers In</i>	1,415,734	1,214,631	930,040	954,952	962,802	980,812
Other Subtotal	1,415,734	1,214,631	930,040	954,952	962,802	980,812
TOTAL REVENUES	2,865,969	3,135,617	2,473,395	2,270,940	2,312,399	2,353,833

Finance Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,172,517	1,180,909	1,164,004	1,326,077	1,223,833	1,248,149
Overtime & Hazard Duty	2,355	1,357	337	3,100	3,100	3,162
Salaries & Wages Subtotal	1,174,872	1,182,266	1,164,341	1,329,177	1,226,933	1,251,311
Personnel Benefits	479,611	513,809	529,351	618,813	553,046	587,417
Pension & Disability Pay	0	0	2,750	0	0	0
Personnel Benefits Subtotal	479,611	513,809	532,101	618,813	553,046	587,417
Office & Oper. Supplies	14,018	13,651	14,950	31,247	36,905	38,010
Fuel Consumed	1,731	1,818	1,529	0	0	0
Small Tools & Minor Equip	3,701	6,962	10,446	7,431	5,371	5,531
Supplies Subtotal	19,450	22,431	26,925	38,678	42,276	43,541
Professional Services	56,359	211,858	43,617	35,011	31,591	32,540
Communication	101,449	20,296	51,188	155	155	160
Travel	4,732	2,305	3,982	7,545	5,235	5,392
Taxes & Operating Assessments	0	2	8	0	0	0
Operating Rentals & Leases	16,941	19,840	11,551	5,563	5,563	5,730
Repairs & Maintenance	19,331	5,904	16,425	29,561	28,531	29,387
Miscellaneous	5,015	7,710	11,149	7,659	15,959	16,438
Interfund Professional Services	3,414	4,252	3,096	21,646	16,685	16,685
Interfund Communication	9,753	10,144	10,289	10,612	19,830	19,830
Interfund Op Rentals & Leases	81,982	69,717	76,732	73,404	76,340	76,340
Interfund Insurance	8,653	12,448	12,466	11,882	10,189	10,189
Interfund Repairs & Maintenance	2,936	15,427	13,397	11,790	11,790	11,790
Other Services & Charges Subtotal	310,565	379,903	253,900	214,828	221,868	89,647
Intergovernmental Prof Servs	115,582	129,304	104,141	123,600	122,800	126,484
Intergovernmental Svcs Subtotal	115,582	129,304	104,141	123,600	122,800	126,484
TOTAL EXPENDITURES	2,100,080	2,227,713	2,081,408	2,325,096	2,166,923	2,233,234

Debt Service Funds – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Interfund Transfers Out	-	-	1,000,000	-	-	-
Intergovernmental Svcs Subtotal	-	-	1,000,000	-	-	-
G. O. Bonds	1,510,000	1,510,000	1,085,000	1,170,000	1,128,955	1,224,705
Special Assessment Bonds	135,000	45,000	75,000	-	-	-
Other Notes	165,964	166,544	167,166	167,834	279,550	280,317
Intergovernmental Loans	-	-	48,520	49,005	48,495	48,495
Debt Service Principal Subtotal	1,810,964	1,721,544	1,375,686	1,386,839	1,457,000	1,553,517
Interest/Long-Term Ext. Debt	812,571	412,654	504,742	459,614	423,738	373,131
Debt Registration Costs	1,106	1,308	652	850	850	850
Debt Service Interest Subtotal	813,677	413,962	505,394	460,464	424,588	373,981
TOTAL EXPENDITURES	2,624,641	2,135,506	2,881,080	1,847,303	1,881,588	1,927,498

Finance Department Program Groups

Department revenues are generated by the program groups as shown below

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Finance Administration	337,987	421,587	486,217	628,505	373,763	382,320
Finance Services	1,424,457	1,599,308	1,384,040	1,596,861	1,685,938	1,740,273
Records, Microfilm & Mail Room	337,636	206,818	211,151	99,730	107,222	110,641
Debt Service Administration	2,624,641	2,135,506	2,881,080	1,847,303	1,881,588	1,927,498
TOTAL EXPENDITURES	4,724,721	4,363,219	4,962,488	4,172,399	4,048,511	4,160,732

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Finance Administration	189,986	155,992	196,160	213,401	256,450	256,450
Finance Services	1,362,071	1,277,740	1,358,056	1,406,827	1,375,878	1,376,299
Records, Microfilm & Mail Room	298,781	293,586	188,657	95,599	71,748	71,748
Debt Services	2,865,969	3,135,617	2,473,395	2,270,940	2,312,399	2,353,833
Subtotal of Revenues by Group	4,716,807	4,862,935	4,216,268	3,986,767	4,016,475	4,058,330

Group Descriptions

The Finance Administration group includes the Finance Director 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 functions were transferred to the Finance Department beginning in 2011. Records and microfilm remains in Finance, but the mailroom function moved to Public Works Purchasing and Warehouse in 2014.

The Debt Service Administration group shows the principal, fees and interest incurred by the debt funds managed by the finance department.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT**Information Technology Services Department Budget Summary**

Information Technology Services receive funding primarily from the General Fund. Public, Education, and Government Television are funded by a Franchise Tax and user subscription fee accounted for in the [Public, Education, & Government Access TV Fund](#) and related equipment subfund. Technology projects and telephone services for most of the City's operations are paid for through the [Telecommunication and Technology Fund](#) and related subfunds.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	2,319,916	2,206,915	2,376,595	2,715,006	2,733,369	2,790,192
<i>Public Ed & Govt Access TV</i>	-	324,865	258,517	284,142	368,400	377,222
<i>Restricted Equipment - PEG</i>	-	-	28,724	25,000	106,000	95,000
<i>Telecommunication and Technology</i>	593,106	810,846	487,175	541,111	396,080	414,539
<i>Technology Replacement & Reserve</i>	-	-	722,464	1,664,165	1,152,390	490,907
<i>Computer Infrastructure Replace</i>	-	-	279,000	746,480	775,060	805,629
<i>GIS Administration</i>	-	-	342,005	353,234	347,407	358,238
TOTAL ALL SOURCES	2,913,022	3,342,626	4,494,480	6,329,138	5,878,706	5,331,727

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	1,718,623	1,888,469	2,322,046	2,537,526	2,575,472	2,655,555
<i>Supplies</i>	213,435	417,591	665,659	549,920	528,046	544,202
<i>Other Services and Charges</i>	724,029	825,809	1,240,011	1,103,282	1,331,295	1,187,648
<i>Interfund Services</i>	165,271	169,730	200,034	255,381	362,878	370,790
<i>Intergovernmental Services</i>	1,008	924	840	1,180	1,180	1,180
Subtotal of Operations	2,822,366	3,302,523	4,428,590	4,447,289	4,798,871	4,759,375
<i>Capital Outlay</i>	90,656	39,923	-	1,799,165	1,079,835	572,352
<i>Interfund Transfers</i>	-	-	65,890	82,684	-	-
TOTAL EXPENDITURES	2,913,022	3,342,446	4,494,480	6,329,138	5,878,706	5,331,727

TOTAL PAID STAFF	20.0	22.0	23.8	24.3	24.6	24.6
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[Budgeted positions are listed](#) in the personnel section.

[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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business Licenses & Permits</i>	228,655	-	-	-	-	-
Licenses & Permits Subtotal	228,655	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	26,177	26,100	-	-	-	-
Intergovernmental Subtotal	26,177	26,100	-	-	-	-
<i>General Government Services</i>	-	-	28,260	22,800	22,800	23,484
<i>Interfund Sales & Services</i>	682,340	757,931	586,959	617,351	637,294	637,294
Charges for Services Subtotal	682,340	757,931	615,219	640,151	660,094	660,778
<i>Other Miscellaneous Revenue</i>	37,709	10	26	-	-	-
Miscellaneous Subtotal	37,709	10	26	-	-	-
TOTAL REVENUES	974,881	784,041	615,245	640,151	660,094	660,778

Public Education and Government Access TV Fund and Equipment Subfund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business Licenses & Permits</i>	-	429,171	443,027	480,000	384,000	384,000
Licenses & Permits Subtotal	-	429,171	443,027	480,000	384,000	384,000
<i>Intergovernmental Service Revenues</i>	-	1,050	-	-	-	-
Intergovernmental Subtotal	-	1,050	-	-	-	-
<i>General Government Services</i>	-	-	1,065	2,050	2,050	2,112
Charges for Services Subtotal	-	-	1,065	2,050	2,050	2,112
<i>Interest & Other Earnings</i>	-	1,369	5,009	9,000	1,863	1,863
<i>Special Assessments</i>	-	138,143	108,827	119,000	119,000	119,000
<i>Other Miscellaneous Revenue</i>	-	155	-	-	-	-
Miscellaneous Subtotal	-	139,667	113,836	128,000	120,863	120,863
<i>Transfers In</i>	-	192,352	-	-	-	-
Other Subtotal	-	192,352	-	-	-	-
TOTAL REVENUES	-	762,240	557,928	610,050	506,913	506,975

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	1	-	-	-	-	-
Intergovernmental Subtotal	1	-	-	-	-	-
<i>General Government Services</i>	4,524	2,822	8,340	3,160	17,132	13,118
<i>Internal Svc Fund Sales & Services</i>	348,602	356,708	763,882	1,145,362	1,886,684	1,593,142
<i>Interfund Sales & Services</i>	65	-	-	-	-	-
Charges for Services Subtotal	353,191	359,530	772,222	1,148,522	1,903,816	1,606,260
<i>Interest & Other Earnings</i>	15,744	24,297	19,470	22,117	27,752	27,752
<i>Other Miscellaneous Revenue</i>	2,588	-	1,323	-	-	-
Miscellaneous Subtotal	18,332	24,297	20,793	22,117	27,752	27,752
<i>Transfers In</i>	224,190	746,638	1,080,245	1,362,751	330,234	335,234
Other Subtotal	224,190	746,638	1,080,245	1,362,751	330,234	335,234
TOTAL REVENUES	595,714	1,130,465	1,873,260	2,533,390	2,261,802	1,969,246

ITSD Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,202,961	1,194,229	1,249,043	1,366,512	1,394,292	1,421,816
Overtime & Hazard Duty	343	1,375	6,124	2,500	2,500	2,550
Salaries & Wages Subtotal	1,203,304	1,195,604	1,255,167	1,369,012	1,396,792	1,424,366
Personnel Benefits	425,551	445,329	498,334	560,514	540,132	572,611
Personnel Benefits Subtotal	425,551	445,329	498,334	560,514	540,132	572,611
Office & Oper. Supplies	18,140	16,404	12,822	18,802	18,425	18,980
Fuel Consumed	277	331	243	453	453	467
Small Tools & Minor Equip	64,683	28,086	21,860	26,932	5,432	5,595
Supplies Subtotal	83,100	44,821	34,925	46,187	24,310	25,042
Professional Services	31,049	883	10,940	6,469	6,469	6,663
Communication	9	19	34	979	464	478
Travel	6,528	4,097	7,190	9,053	8,687	8,947
Operating Rentals & Leases	164,800	161,009	166,635	181,325	183,325	188,125
Utility Service	1,807	1,876	1,670	2,936	3,736	3,986
Repairs & Maintenance	275,789	244,170	286,036	380,348	403,551	392,871
Miscellaneous	9,998	3,669	4,729	14,839	15,014	16,214
Interfund Professional Services	14,476	17,168	17,021	39,997	44,203	44,203
Interfund Communication	10,279	8,736	9,429	10,730	12,225	12,225
Interfund Op Rentals & Leases	79,929	63,427	69,082	76,701	79,694	79,694
Interfund Insurance	10,219	11,049	10,134	9,854	9,105	9,105
Interfund Repairs & Maintenance	2,070	4,134	4,429	4,882	4,482	4,482
Other Services & Charges Subtotal	606,953	520,237	587,329	738,113	770,955	617,284
Intergovernmental Prof Servs	1,008	924	840	1,180	1,180	1,180
Intergovernmental Svcs Subtotal	1,008	924	840	1,180	1,180	1,180
TOTAL EXPENDITURES	2,319,916	2,206,915	2,376,595	2,715,006	2,733,369	2,790,192

Information Technology Services Department

ITSD Budget Summary – Expenditures (continued)

Public Education and Government Access TV Fund and Equipment Subfund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	-	115,213	124,673	138,482	146,137	149,011
Salaries & Wages Subtotal	-	115,213	124,673	138,482	146,137	149,011
Personnel Benefits	-	36,095	44,506	56,739	62,816	66,686
Personnel Benefits Subtotal	-	36,095	44,506	56,739	62,816	66,686
Office & Oper. Supplies	-	7,979	4,889	6,900	6,900	7,106
Small Tools & Minor Equip	-	137,682	29,166	14,667	9,667	9,769
Supplies Subtotal	-	145,661	34,055	21,567	16,567	16,875
Professional Services	-	6,776	8,329	14,190	96,190	98,290
Communication	-	26	-	-	-	-
Travel	-	636	613	1,195	1,195	1,231
Repairs & Maintenance	-	431	391	1,277	1,277	1,315
Miscellaneous	-	1,443	206	608	608	627
Interfund Professional Services	-	186	8,462	22,471	19,357	19,357
Interfund Communication	-	1,168	1,264	1,345	1,385	1,385
Interfund Op Rentals & Leases	-	17,050	18,571	20,655	22,697	22,274
Interfund Repairs & Maintenance	-	-	171	171	171	171
Other Services & Charges Subtotal	-	27,716	38,007	61,912	142,880	101,463
Interfund Transfers Out	-	-	46,000	5,442	-	-
Intergovernmental Svcs Subtotal	-	-	46,000	5,442	-	-
Machinery And Equipment	-	-	-	25,000	106,000	95,000
Capital Outlay Subtotal	-	-	-	25,000	106,000	95,000
TOTAL EXPENDITURES	-	324,685	287,241	309,142	474,400	472,222

ITSD Budget Summary – Expenditures (continued)

Telecommunication and Technology Fund and Technology Replacement & Reserve, PW Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	64,567	68,740	285,365	291,622	310,657	316,788
Salaries & Wages Subtotal	64,567	68,740	285,365	291,622	310,657	316,788
<i>Personnel Benefits</i>	25,201	27,488	114,001	121,157	118,938	126,093
Personnel Benefits Subtotal	25,201	27,488	114,001	121,157	118,938	126,093
<i>Office & Oper. Supplies</i>	49,120	147,791	219,882	124,778	169,578	174,666
<i>Small Tools & Minor Equip</i>	81,215	79,318	376,797	357,388	317,591	327,619
Supplies Subtotal	130,335	227,109	596,679	482,166	487,169	502,285
<i>Professional Services</i>	16,983	176,169	355,039	29,726	169,708	20,299
<i>Communication</i>	176,944	174,697	174,061	193,957	193,957	195,000
<i>Travel</i>	-	-	4,749	4,500	4,300	4,429
<i>Operating Rentals & Leases</i>	1,073	-	-	-	-	-
<i>Repairs & Maintenance</i>	48,549	49,908	210,062	247,100	234,314	240,053
<i>Miscellaneous</i>	-	-	4,827	10,100	4,000	4,620
<i>Interfund Professional Services</i>	47,345	45,740	63,736	70,571	75,758	75,758
<i>Interfund Communication</i>	953	1,072	2,235	2,684	7,482	7,482
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	90,819	99,154
Other Services & Charges Subtotal	291,847	447,586	814,709	558,638	780,338	464,401
<i>Interfund Transfers Out</i>	-	-	19,890	77,242	-	-
Intergovernmental Svcs Subtotal	-	-	19,890	77,242	-	-
<i>Machinery And Equipment</i>	81,156	39,923	-	1,774,165	973,835	477,352
Capital Outlay Subtotal	81,156	39,923	-	1,774,165	973,835	477,352
TOTAL EXPENDITURES	593,106	810,846	1,830,644	3,304,990	2,670,937	2,069,313

ITSD Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Equipment/PEG</i>	-	138,724	110,528	122,000	119,637	119,637
<i>Technology Replacements</i>	236,950	764,035	736,779	1,016,963	740,061	446,519
<i>ITSD Services</i>	707,443	784,041	615,245	640,151	660,094	660,778
<i>Government Access TV</i>	267,438	432,773	250,499	248,050	243,276	243,338
<i>Telecommunication</i>	358,764	366,430	384,738	416,713	413,506	413,492
<i>PEG Access TV</i>	-	190,743	196,901	240,000	144,000	144,000
<i>GIS Administration</i>	-	-	352,597	353,234	344,286	345,286
<i>Computer Infrastructure Repl</i>	-	-	399,146	746,480	763,949	763,949
Subtotal of Revenues by Group	1,570,595	2,676,746	3,046,433	3,783,591	3,428,809	3,136,999

ITSD Program Groups (continued)

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Equipment/PEG</i>	-	-	28,724	25,000	106,000	95,000
<i>Technology Replacements</i>	245,623	459,372	722,464	1,664,165	1,152,390	490,907
<i>ITSD Services</i>	2,091,579	2,206,915	2,376,595	2,715,006	2,733,369	2,790,192
<i>Government Access TV</i>	228,337	324,685	212,517	244,726	244,298	249,501
<i>Telecommunication</i>	347,483	351,474	487,175	541,111	396,080	414,539
<i>PEG Access TV</i>	-	-	46,000	39,416	124,102	127,721
<i>GIS Administration</i>	-	-	342,005	353,234	347,407	358,238
<i>Computer Infrastructure Repl</i>	-	-	279,000	746,480	775,060	805,629
TOTAL EXPENDITURES	2,913,022	3,342,446	4,494,480	6,329,138	5,878,706	5,331,727

Group Descriptions

The Technology Replacements group was created to account for the funds moved from the Technology Replacement and Reserve Fund when the fund was closed. The funds are now part of the renamed Telecommunication and Technology Fund, so this group was created to track the technology funds separately from funds designated for telecommunication.

The ITSD Services group provides system planning and technical support for the City's network infrastructure, hardware and software systems.

The Government and Education Access TV group operates the BTV channel 10 station. BTV10 films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions.

The Telecommunications group provides billing, planning, and technical support for the City's telephone systems.

PEG Access TV is a new council program that will supply public access and education channels.

Geographic Information System (GIS) Administration integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically related data for the city.

Computer Infrastructure Replacement is expanding citywide in 2014 and is responsible for managing the replacement and maintenance of all computers used throughout the city.

LEGAL DEPARTMENT

Legal Department Budget Summary

The Legal Services Program is General Funded. [Claims and Litigation](#) funds are collected from city departments based on their insured assets and claims history.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	1,411,589	1,388,960	1,410,492	1,678,592	1,726,412	1,775,858
Claims Litigation	1,452,766	1,327,257	929,582	1,147,485	1,153,978	1,169,686
TOTAL ALL SOURCES	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,291,808	1,339,128	1,411,430	1,489,225	1,521,640	1,567,985
Supplies	27,624	25,622	26,931	24,968	24,968	25,715
Other Services and Charges	1,310,587	1,132,165	685,403	1,100,413	1,113,011	1,131,709
Interfund Services	234,271	219,302	216,061	211,471	220,771	220,135
Intergovernmental Services	-	-	249	-	-	-
Interfund Charges	65	-	-	-	-	-
Subtotal of Operations	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544
TOTAL EXPENDITURES	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544

TOTAL PAID STAFF	13.0	12.0	12.5	12.8	12.8	12.8
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[Budgeted positions are listed](#) in the personnel section.

Legal Department

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Indirect Federal Grants	1,287	8,263	8,470	7,850	7,850	-
State Grants	-	-	150	-	-	-
Interlocal Grants, Entitlements	-	-	-	-	15,120	15,876
Intergovernmental Subtotal	1,287	8,263	8,620	7,850	22,970	15,876
General Government Services	-	-	32,267	-	-	-
Interfund Sales & Services	320,534	346,788	432,973	411,583	405,167	405,167
Charges for Services Subtotal	320,534	346,788	465,240	411,583	405,167	405,167
Criminal Non Traffic Fines	94,731	28,122	32,803	34,608	34,608	35,646
Fines & Penalties Subtotal	94,731	28,122	32,803	34,608	34,608	35,646
Other Miscellaneous Revenue	19	8,985	-	-	-	-
Miscellaneous Subtotal	19	8,985	-	-	-	-
TOTAL REVENUES	416,571	392,158	506,663	454,041	462,745	456,689

Claims and Litigation Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Intergovernmental Service Revenues	15,507	-	-	-	-	-
Intergovernmental Subtotal	15,507	-	-	-	-	-
General Government Services	-	-	14,994	15,780	14,048	14,469
Internal Svc Fund Sales & Services	1,084,278	1,182,979	1,203,131	1,184,220	1,085,213	1,085,213
Charges for Services Subtotal	1,084,278	1,182,979	1,218,125	1,200,000	1,099,261	1,099,682
Interest & Other Earnings	41,108	53,574	43,260	49,582	43,895	43,895
Other Miscellaneous Revenue	-	236	-	-	-	-
Miscellaneous Subtotal	41,108	53,810	43,260	49,582	43,895	43,895
Transfers In	-	800,000	-	-	-	-
Other Subtotal	-	800,000	-	-	-	-
TOTAL REVENUES	1,140,893	2,036,789	1,261,385	1,249,582	1,143,156	1,143,577

Legal Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	839,602	848,207	896,929	923,148	971,362	990,624
<i>Overtime & Hazard Duty</i>	30	-	-	-	-	-
Salaries & Wages Subtotal	839,632	848,207	896,929	923,148	971,362	990,624
<i>Personnel Benefits</i>	294,457	325,098	349,501	387,618	366,747	388,196
Personnel Benefits Subtotal	294,457	325,098	349,501	387,618	366,747	388,196
<i>Office & Oper. Supplies</i>	19,704	18,633	15,360	18,391	18,391	18,943
<i>Small Tools & Minor Equip</i>	3,164	2,409	6,180	1,530	1,530	1,575
Supplies Subtotal	22,868	21,042	21,540	19,921	19,921	20,518
<i>Professional Services</i>	112,954	81,291	22,668	209,660	223,780	230,796
<i>Travel</i>	3,080	3,797	4,434	6,901	5,390	5,551
<i>Operating Rentals & Leases</i>	16,147	17,335	18,228	18,541	18,541	19,097
<i>Repairs & Maintenance</i>	884	862	553	1,133	1,133	1,167
<i>Miscellaneous</i>	8,579	9,103	9,255	12,399	12,388	12,759
<i>Interfund Professional Services</i>	565	139	168	6,995	9,049	9,049
<i>Interfund Communication</i>	5,328	5,584	5,904	6,644	10,809	10,809
<i>Interfund Op Rentals & Leases</i>	46,374	45,743	50,240	56,075	58,318	58,318
<i>Interfund Insurance</i>	60,656	26,223	26,664	25,398	24,815	24,815
<i>Interfund Repairs & Maintenance</i>	-	4,536	4,159	4,159	4,159	4,159
Other Services & Charges Subtotal	254,567	194,613	142,273	347,905	368,382	269,370
<i>Intergovernmental Prof Servs</i>	-	-	249	-	-	-
Intergovernmental Svcs Subtotal	-	-	249	-	-	-
<i>Interfund Supplies</i>	65	-	-	-	-	-
Interfund Payt For Service Subtotal	65	-	-	-	-	-
TOTAL EXPENDITURES	1,411,589	1,388,960	1,410,492	1,678,592	1,726,412	1,775,858

Legal Department

Legal Department Budget Summary – Expenditures

Claims and Litigation Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	116,289	120,042	118,547	125,678	132,218	134,862
<i>Overtime & Hazard Duty</i>	30	-	-	-	-	-
Salaries & Wages Subtotal	116,319	120,042	118,547	125,678	132,218	134,862
<i>Personnel Benefits</i>	41,400	45,781	46,453	52,781	51,313	54,303
Personnel Benefits Subtotal	41,400	45,781	46,453	52,781	51,313	54,303
<i>Office & Oper. Supplies</i>	4,756	3,052	2,937	4,532	4,532	4,667
<i>Small Tools & Minor Equip</i>	-	1,528	2,454	515	515	530
Supplies Subtotal	4,756	4,580	5,391	5,047	5,047	5,197
<i>Professional Services</i>	444,310	122,260	11,273	118,450	118,450	122,004
<i>Travel</i>	4,646	1,032	874	2,060	3,210	3,306
<i>Operating Rentals & Leases</i>	17,577	18,035	18,260	19,046	19,046	19,617
<i>Insurance</i>	521,170	410,450	467,269	551,282	549,782	551,282
<i>Repairs & Maintenance</i>	1,178	1,345	1,461	2,060	2,060	2,122
<i>Miscellaneous</i>	180,062	466,655	131,128	158,881	159,231	164,008
<i>Interfund Professional Services</i>	121,348	137,077	128,926	112,200	111,789	111,789
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	1,832	1,196
Other Services & Charges Subtotal	1,290,291	1,156,854	759,191	963,979	965,400	862,339
TOTAL EXPENDITURES	1,452,766	1,327,257	929,582	1,147,485	1,153,978	1,169,686

Legal Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Legal Revenues and Reserves</i>	41,108	53,574	43,260	-	-	-
<i>Legal Services</i>	416,571	392,158	506,663	454,041	462,745	456,689
<i>Claims, Litigation & Insurance</i>	1,099,785	1,983,215	1,218,125	1,249,582	1,143,156	1,143,577
Subtotal of Revenues by Group	1,557,464	2,428,947	1,768,048	1,703,623	1,605,901	1,600,266

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Legal Services</i>	1,362,968	1,369,072	1,390,744	1,661,785	1,711,449	1,760,895
<i>Claims, Litigation & Insurance</i>	1,501,387	1,347,145	949,330	1,164,292	1,168,941	1,184,649
TOTAL EXPENDITURES	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544

Group Descriptions

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

The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and city departments. Beginning in 2011, this group also handles requests for public records.

The Claims and Litigation group provides legal supports for claims and litigation against the City and provides liability insurance and risk management services to city departments.

EXECUTIVE DEPARTMENT**Executive Department Budget Summary**

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	845,708	755,282	1,016,647	1,174,477	862,816	835,190
TOTAL ALL SOURCES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	637,040	605,318	795,555	848,117	658,042	677,976
<i>Supplies</i>	16,866	29,240	21,070	16,168	12,254	12,621
<i>Other Services and Charges</i>	142,450	53,085	143,658	238,497	119,106	71,179
<i>Interfund Services</i>	49,312	59,270	56,364	71,695	73,414	73,414
<i>Intergovernmental Services</i>	40	-	-	-	-	-
Subtotal of Operations	845,708	746,913	1,016,647	1,174,477	862,816	835,190
<i>Capital Outlay</i>	-	8,369	-	-	-	-
TOTAL EXPENDITURES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

TOTAL PAID STAFF	6.0	6.0	8.0	8.0	6.0	6.0
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[Budgeted positions are listed](#) in the personnel section.

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

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interlocal Grants, Entitlements</i>	30,000	-	-	-	-	-
Intergovernmental Subtotal	30,000	-	-	-	-	-
<i>Interfund Sales & Services</i>	466,146	445,823	429,174	446,789	561,325	561,325
Charges for Services Subtotal	466,146	445,823	429,174	446,789	561,325	561,325
<i>Contributions & Donations (Private)</i>	256	24	-	-	-	-
<i>Other Miscellaneous Revenue</i>	3	525	750	-	-	-
Miscellaneous Subtotal	259	549	750	-	-	-
TOTAL REVENUES	496,405	446,372	429,924	446,789	561,325	561,325

Executive Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	483,590	442,067	569,045	600,936	479,965	489,564
Salaries & Wages Subtotal	483,590	442,067	569,045	600,936	479,965	489,564
Personnel Benefits	153,450	163,251	226,510	247,181	178,077	188,412
Personnel Benefits Subtotal	153,450	163,251	226,510	247,181	178,077	188,412
Office & Oper. Supplies	13,059	15,151	16,253	15,138	11,224	11,560
Small Tools & Minor Equip	3,807	14,089	4,817	1,030	1,030	1,061
Supplies Subtotal	16,866	29,240	21,070	16,168	12,254	12,621
Professional Services	86,463	25,965	118,873	169,419	54,075	4,197
Communication	18	-	222	100	100	103
Travel	2,815	4,044	1,902	9,305	6,321	6,510
Operating Rentals & Leases	4,500	2,879	2,735	4,120	4,120	4,244
Utility Service	424	424	5,137	-	-	-
Repairs & Maintenance	2,399	3,705	4,121	2,060	2,060	2,122
Miscellaneous	45,831	16,068	10,668	53,493	52,430	54,003
Interfund Professional Services	1,030	6,648	1,347	9,484	9,091	9,091
Interfund Communication	4,052	5,130	4,485	6,259	7,244	7,244
Interfund Op Rentals & Leases	34,355	32,839	36,408	40,801	42,433	42,433
Interfund Insurance	9,123	9,514	9,413	10,440	9,935	9,935
Interfund Repairs & Maintenance	752	5,139	4,711	4,711	4,711	4,711
Other Services & Charges Subtotal	191,762	112,355	200,022	310,192	192,520	71,179
Intergovernmental Prof Servs	40	-	-	-	-	-
Intergovernmental Svcs Subtotal	40	-	-	-	-	-
Land	-	8,369	-	-	-	-
Capital Outlay Subtotal	-	8,369	-	-	-	-
TOTAL EXPENDITURES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

Executive Department

Executive Department Program Groups

The Executive Department is General Funded. Revenues are collected from all City departments based on an internal cost allocation methodology. The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Executive Management</i>	496,405	446,372	429,924	446,789	561,325	561,325
Subtotal of Revenues by Group	496,405	446,372	429,924	446,789	561,325	561,325

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Executive Management</i>	759,306	722,404	875,343	1,174,477	862,816	835,190
<i>Waterfront Project</i>	86,402	32,878	141,304	-	-	-
TOTAL EXPENDITURES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

Group Descriptions

The Executive Management group includes the Mayor and Deputy Administrator, coordination of citywide communications, neighborhood services, and other executive initiatives.

The Waterfront Project group was responsible for the Environmental Impact Statement and Master Plan for the waterfront redevelopment.

LEGISLATIVE DEPARTMENT

Legislative Department Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	434,010	467,310	476,975	514,785	512,200	529,974
TOTAL ALL SOURCES	434,010	467,310	476,975	514,785	512,200	529,974

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	391,278	414,874	421,471	452,864	443,157	459,699
<i>Supplies</i>	10,038	18,026	13,379	12,965	9,545	7,484
<i>Other Services and Charges</i>	7,790	9,263	14,591	12,466	14,631	17,924
<i>Interfund Services</i>	24,904	25,147	27,534	36,490	44,867	44,867
Subtotal of Operations	434,010	467,310	476,975	514,785	512,200	529,974
TOTAL EXPENDITURES	434,010	467,310	476,975	514,785	512,200	529,974

TOTAL PAID STAFF	8.0	8.0	8.4	9.2	9.2	9.2
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[Budgeted positions are listed](#) in the personnel section.

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. Revenues are collected from all City departments based on an internal cost allocation methodology.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General Government Services</i>	4	12	11	-	-	-
<i>Interfund Sales & Services</i>	221,630	233,836	239,674	272,720	286,993	286,993
Charges for Services Subtotal	221,634	233,848	239,685	272,720	286,993	286,993
<i>Other Miscellaneous Revenue</i>	-	-	11	-	-	-
Miscellaneous Subtotal	-	-	11	-	-	-
TOTAL REVENUES	221,634	233,848	239,696	272,720	286,993	286,993

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	263,666	271,657	282,755	288,712	307,341	315,117
Salaries & Wages Subtotal	263,666	271,657	282,755	288,712	307,341	315,117
<i>Personnel Benefits</i>	127,612	143,217	138,716	164,152	135,816	144,582
Personnel Benefits Subtotal	127,612	143,217	138,716	164,152	135,816	144,582
<i>Office & Oper. Supplies</i>	6,708	13,681	13,112	12,710	9,545	7,484
<i>Fuel Consumed</i>	-	-	32	155	-	-
<i>Small Tools & Minor Equip</i>	3,330	4,345	235	100	-	-
Supplies Subtotal	10,038	18,026	13,379	12,965	9,545	7,484
<i>Professional Services</i>	3,660	5,500	7,239	5,000	4,200	5,500
<i>Communication</i>	26	68	27	50	50	52
<i>Travel</i>	2,266	3,081	4,761	5,974	5,350	6,400
<i>Miscellaneous</i>	1,838	614	2,564	1,442	5,031	5,972
<i>Interfund Professional Services</i>	338	563	505	6,391	9,600	9,600
<i>Interfund Communication</i>	1,129	1,192	1,285	1,358	5,413	5,413
<i>Interfund Op Rentals & Leases</i>	23,437	22,403	24,837	27,834	28,947	28,947
<i>Interfund Repairs & Maintenance</i>	-	989	907	907	907	907
Other Services & Charges Subtotal	32,694	34,410	42,125	48,956	59,498	17,924
TOTAL EXPENDITURES	434,010	467,310	476,975	514,785	512,200	529,974

Legislative Department Program Groups

Department accounting is done in a single group and fund.

NON-DEPARTMENTAL

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

Non-Departmental Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	3,918,845	6,398,861	4,503,559	6,107,289	3,969,894	3,980,851
<i>1st 1/4% Real Estate Excise Tax</i>	9,453	8,454	8,083	23,638	16,576	16,444
<i>2nd 1/4% Real Estate Excise Tax</i>	701,946	694,913	702,030	740,194	1,342,326	660,306
TOTAL ALL SOURCES	4,630,244	7,102,228	5,213,672	6,871,121	5,328,796	4,657,601

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	-	400,000	-	-	-	-
<i>Supplies</i>	-	21	-	-	-	-
<i>Other Services and Charges</i>	60,267	85,190	938,800	974,350	975,000	979,500
<i>Interfund Services</i>	17,896	16,683	15,888	43,907	241,337	240,385
<i>Intergovernmental Services</i>	589,443	528,178	492,760	805,450	255,450	261,907
Subtotal of Operations	667,606	1,030,072	1,447,448	1,823,707	1,471,787	1,481,792
<i>Interfund Transfers</i>	3,962,638	6,072,156	3,766,224	5,047,414	3,857,009	3,175,809
TOTAL EXPENDITURES	4,630,244	7,102,228	5,213,672	6,871,121	5,328,796	4,657,601

Non-Departmental Budget Summary – Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	-	166	-	-	-	-
Intergovernmental Subtotal	-	166	-	-	-	-
<i>General Government Services</i>	6,253	-	57,865	60,178	30,000	30,000
<i>Interfund Sales & Services</i>	-	169,144	198,049	167,277	213,784	213,784
Charges for Services Subtotal	6,253	169,144	255,914	227,455	243,784	243,784
TOTAL REVENUES	6,253	169,310	255,914	227,455	243,784	243,784

Non-Departmental

Non-Departmental Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Pension & Disability Pay</i>	-	400,000	-	-	-	-
Personnel Benefits Subtotal	-	400,000	-	-	-	-
<i>Office & Oper. Supplies</i>	-	21	-	-	-	-
Supplies Subtotal	-	21	-	-	-	-
<i>Professional Services</i>	60,267	85,190	938,800	974,350	975,000	979,500
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	200,000	200,000
Other Services & Charges Subtotal	60,267	85,190	938,800	974,350	1,175,000	979,500
<i>Intergovernmental Prof Servs</i>	589,443	528,178	492,760	805,450	255,450	261,907
<i>Interfund Transfers Out</i>	3,269,135	5,385,472	3,071,999	4,327,489	2,539,444	2,539,444
Intergovernmental Svcs Subtotal	3,858,578	5,913,650	3,564,759	5,132,939	2,794,894	2,801,351
TOTAL EXPENDITURES	3,918,845	6,398,861	4,503,559	6,107,289	3,969,894	3,980,851

First and Second Quarter REET Funds - In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interfund Professional Services</i>	17,896	16,683	15,888	43,907	38,597	38,597
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	2,740	1,788
Other Services & Charges Subtotal	17,896	16,683	15,888	43,907	41,337	40,385
<i>Interfund Transfers Out</i>	693,503	686,684	694,225	719,925	1,317,565	636,365
Intergovernmental Svcs Subtotal	693,503	686,684	694,225	719,925	1,317,565	636,365
TOTAL EXPENDITURES	711,399	703,367	710,113	763,832	1,358,902	676,750

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.

Public Facilities District Budget Summary

The Public Facilities District is accounted for as a [Discrete Component Unit](#) of the City and manages a separate [Public Facilities District Fund](#).

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Public Facilities District	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702
TOTAL ALL SOURCES	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,280	11,293	8,258	-	-	-
Supplies	1,484	-	-	1,000	1,000	1,030
Other Services and Charges	30,307	4,454	7,497	9,260	6,397	6,555
Intergovernmental Services	30,846	9,900	15,047	39,500	39,500	34,500
Subtotal of Operations	63,917	25,647	30,802	49,760	46,897	42,085
Debt Service	1,082,899	1,040,127	1,040,741	1,204,214	1,196,089	1,220,617
Capital Outlay	10,647	-	-	-	-	-
TOTAL EXPENDITURES	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702

Public Facilities District Budget Summary – Revenues

The difference between revenues and funding source above is increase in or use of reserves.

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Retail Sales & Use Taxes	1,051,659	1,117,838	1,190,697	1,175,000	1,200,000	1,224,000
Taxes Subtotal	1,051,659	1,117,838	1,190,697	1,175,000	1,200,000	1,224,000
State Grants	15,524	-	-	-	-	-
Intergovernmental Subtotal	15,524	-	-	-	-	-
Interest & Other Earnings	16,162	20,689	20,449	11,291	15,736	15,736
Rents, Leases & Concessions	10,761	10,030	9,452	10,250	10,250	10,250
Contributions & Donations (Private)	55,200	10,196	7,900	-	-	-
Miscellaneous Subtotal	82,123	40,915	37,801	21,541	25,986	25,986
TOTAL REVENUES	1,149,306	1,158,753	1,228,498	1,196,541	1,225,986	1,249,986

Public Facilities District Budget Summary – Expenditures

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	939	8,279	6,073	-	-	-
Salaries & Wages Subtotal	939	8,279	6,073	-	-	-
<i>Personnel Benefits</i>	341	3,014	2,185	-	-	-
Personnel Benefits Subtotal	341	3,014	2,185	-	-	-
<i>Office & Oper. Supplies</i>	1,484	-	-	1,000	1,000	1,030
Supplies Subtotal	1,484	-	-	1,000	1,000	1,030
<i>Professional Services</i>	26,750	1,544	4,537	5,050	6,187	6,339
<i>Communication</i>	160	160	210	210	210	216
<i>Insurance</i>	2,412	2,750	2,750	4,000	-	-
<i>Repairs & Maintenance</i>	5,000	-	-	-	-	-
Other Services & Charges Subtotal	34,322	4,454	7,497	9,260	6,397	6,555
<i>Intergovernmental Prof Servs</i>	30,846	9,900	15,047	39,500	39,500	34,500
Intergovernmental Svcs Subtotal	30,846	9,900	15,047	39,500	39,500	34,500
<i>Buildings And Structures</i>	6,632	-	-	-	-	-
Capital Outlay Subtotal	6,632	-	-	-	-	-
<i>Intergovernmental Loans</i>	240,000	421,000	349,000	382,000	448,222	490,228
Debt Service Principal Subtotal	240,000	421,000	349,000	382,000	448,222	490,228
<i>Interest/Long-Term Ext. Debt</i>	842,412	618,335	691,256	821,789	747,142	729,664
<i>Debt Registration Costs</i>	487	792	485	425	725	725
Debt Service Interest Subtotal	842,899	619,127	691,741	822,214	747,867	730,389
TOTAL EXPENDITURES	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702

PUBLIC DEVELOPMENT AUTHORITY

In 2008, pursuant to RCW 35.21.730, 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.

Public Development Authority Budget Summary

The Public Development Authority is accounted for as a [Discrete Component Unit](#) of the City and manages a separate [Public Development Authority Fund](#). Revenue in the PDA is a transfer from the City General Fund.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Public Development Authority</i>	342,027	295,412	1,492,862	558,000	-	-
TOTAL ALL SOURCES	342,027	295,412	1,492,862	558,000	-	-

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	50,231	52,510	54,815	56,176	-	-
<i>Supplies</i>	6,215	3,512	2,374	5,170	-	-
<i>Other Services and Charges</i>	284,662	231,977	258,796	484,654	-	-
<i>Intergovernmental Services</i>	919	7,413	1,176,877	12,000	-	-
Subtotal of Operations	342,027	295,412	1,492,862	558,000	-	-
TOTAL EXPENDITURES	342,027	295,412	1,492,862	558,000	-	-

TOTAL PAID STAFF	1.0	1.0	0.8	0.8	0.0	0.0
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[Budgeted positions are listed](#) in the personnel section.

PUBLIC WORKS DEPARTMENT

Public Works Department Budget Summary

The Public Works Department is the largest department in the City, comprising over 40% 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](#) was added to account for a 0.2% voter approved sales tax, which became effective April 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.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Street	17,649,152	17,884,962	21,047,974	20,769,220	13,173,450	13,975,177
Paths & Trails Reserve	64,350	-	2,514	506	588	587
Federal Building	55,795	56,619	51,909	1,939,954	2,260,539	127,718
Olympic Pipeline Incident	35,673	67,026	84,498	20,593	21,089	21,730
Olympic - Restoration	24,892	-	-	-	-	-
Environmental Remediation	-	600,862	1,068,347	41,608	546,849	4,046,165
1st 1/4% Real Estate Excise Tax	1,543,812	1,429,278	62,174	500,000	1,400,000	1,000,000
2nd 1/4% Real Estate Excise Tax	84,523	1,043,949	1,308,907	-	150,000	-
Transportation Benefit District	1,513,064	3,193,135	4,601,892	4,573,878	4,669,653	4,767,246
Water	19,198,507	25,974,300	20,675,144	25,757,403	25,760,324	40,706,846
Wastewater	20,656,414	32,761,456	54,656,123	21,009,089	19,739,709	22,847,143
Storm/Surface Water Utility	4,884,600	6,011,714	8,098,590	13,582,503	11,926,808	9,318,306
Solid Waste	2,345,745	1,449,368	1,383,280	1,990,327	2,327,612	3,933,183
Parking Services	2,216,058	2,071,402	1,910,529	2,918,869	6,300,733	2,374,787
Fleet Administration	2,370,085	5,320,847	3,309,836	4,337,005	4,950,045	5,442,450
Radio Communications	-	-	-	-	1,843,681	962,661
Purchasing/Materials Mngmt	1,829,112	3,173,363	1,939,335	3,175,995	3,284,293	3,348,618
Facilities Administration	6,743,688	5,604,341	3,718,401	3,620,799	4,423,395	4,712,607
PW Admin & Engineering	-	-	-	-	7,565,740	7,569,816
Nat Res Protect & Restoration	27,483	123,232	122,072	79,573	479,686	493,988
TOTAL ALL SOURCES	81,242,953	106,765,854	124,041,525	104,317,322	110,824,194	125,649,028

Public Works Department Budget Summary (continued)

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	17,546,861	18,907,915	19,630,915	20,768,307	21,653,139	22,671,861
<i>Supplies</i>	3,951,589	5,599,098	4,644,016	6,055,120	6,340,705	6,426,082
<i>Interfund Supplies</i>	803,848	1,106,792	1,507,807	2,853,334	1,909,344	1,605,982
<i>Other Services and Charges</i>	19,820,069	19,478,041	18,402,171	21,694,153	25,922,301	30,221,586
<i>Interfund Services</i>	13,764,527	13,818,079	13,378,215	14,282,911	15,509,957	15,453,825
<i>Intergovernmental Services</i>	1,465,065	2,022,524	2,225,510	2,703,771	2,401,971	2,401,971
<i>Interfund Charges</i>	8,899	2,708	-	-	-	-
Subtotal of Operations	57,360,858	60,935,157	59,788,634	68,357,596	73,737,417	78,781,307
<i>Debt Service</i>	6,792,613	9,263,146	6,808,474	7,384,449	8,103,392	7,956,860
<i>Capital Outlay</i>	16,175,378	35,598,997	55,301,039	26,107,577	28,134,878	38,080,668
<i>Interfund Transfers</i>	914,104	968,554	2,143,378	2,467,700	848,507	830,193
TOTAL EXPENDITURES	81,242,953	106,765,854	124,041,525	104,317,322	110,824,194	125,649,028

TOTAL PAID STAFF	217.0	228.0	228.5	244.2	252.0	255.5
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[Budgeted positions are listed](#) in the personnel section.

[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

Public Works Department Budget Summary – Revenues

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

Street Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Property Taxes	8,260	6,940	50,825	-	-	-
Retail Sales & Use Taxes	7,311,056	7,880,304	8,398,408	7,335,000	7,475,000	7,624,500
Taxes Subtotal	7,319,316	7,887,244	8,449,233	7,335,000	7,475,000	7,624,500
Non Business Licenses & Permits	40,905	42,086	55,917	54,000	61,000	61,000
Licenses & Permits Subtotal	40,905	42,086	55,917	54,000	61,000	61,000
Direct Federal Grants	100	461	-	-	-	-
Indirect Federal Grants	336,227	179,733	1,718,080	3,000,000	2,200,000	2,917,000
State Grants	255,084	323,807	1,262,600	-	-	-
State Entitlements, Impact Payments	1,677,021	1,648,654	1,673,534	1,600,000	1,600,000	1,600,000
Interlocal Grants, Entitlements	19,108	4,855	305,000	18,500	-	-
Intergovernmental Service Revenues	359,558	374,771	-	-	-	-
Intergovernmental Subtotal	2,647,098	2,532,281	4,959,214	4,618,500	3,800,000	4,517,000
General Government Services	9,061	43,286	2,296,603	1,609,050	111,000	111,330
Public Safety Services	-	-	74,697	-	-	-
Utilities & Environment Services	62,395	67,916	-	-	-	-
Transportation Services	102,822	121,138	585,007	311,379	213,155	219,550
Economic Environment Services	574,016	915,229	1,465,613	782,500	910,000	937,300
Interfund Sales & Services	6,370,876	6,337,327	3,415,125	5,304,466	-	-
Charges for Services Subtotal	7,119,170	7,484,896	7,837,045	8,007,395	1,234,155	1,268,180
Interest & Other Earnings	109,018	140,451	104,965	120,880	117,880	117,880
Rents, Leases & Concessions	-	2,152	42,215	239,865	51,800	51,800
Contributions & Donations (Private)	1,000	1,000	53,455	-	-	-
Other Miscellaneous Revenue	113,146	44,244	55,370	95,000	70,000	70,000
Miscellaneous Subtotal	223,164	187,847	256,005	455,745	239,680	239,680
Proceeds of Long Term Debt (Govt)	-	350,000	-	-	-	-
Proceeds of Refunding LT Debt	338,277	-	-	-	-	-
Other Subtotal	338,277	350,000	-	-	-	-
TOTAL REVENUES	17,687,930	18,484,354	21,557,414	20,470,640	12,809,835	13,710,360

Paths & Trails Reserve Fund

For detail on the [Paths & Trails Reserve Fund](#), see the fund statement in the Fund Budgets section of the document.

Federal Building Fund

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

Public Works Department Budget Summary – Revenues (continued)***Olympic Pipeline Incident Fund***

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

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

REET Funds are shared by multiple departments. The City [REET Fund Statement](#) is shown in the Fund Budgets section of the document.

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Direct Federal Grants	267,324	26,732	(7,685)	-	-	-
State Grants	-	-	57,117	-	-	-
Intergovernmental Service Revenues	67,439	560,203	-	-	-	-
Intergovernmental Subtotal	334,763	586,935	49,432	-	-	-
General Government Services	-	386,383	512,902	520,150	75,150	77,405
Utilities & Environment Services	16,561,777	19,342,069	21,739,523	21,518,580	22,943,580	23,527,672
Economic Environment Services	-	-	277,458	45,000	220,000	226,600
Culture & Recreation Services	900	-	670	-	-	-
Interfund Sales & Services	599,957	185,881	43,582	-	-	-
Charges for Services Subtotal	17,162,634	19,914,333	22,574,135	22,083,730	23,238,730	23,831,677
Non Court Fines, Forfeitures, Penalties	45,265	48,461	51,441	46,300	46,500	47,895
Fines & Penalties Subtotal	45,265	48,461	51,441	46,300	46,500	47,895
Interest & Other Earnings	123,555	146,295	123,544	140,168	133,480	133,480
Rents, Leases & Concessions	69,952	85,142	187,588	274,500	189,500	189,500
Other Miscellaneous Revenue	28,800	49,438	10,609	11,000	1,000	1,000
Miscellaneous Subtotal	222,307	280,875	321,741	425,668	323,980	323,980
Interfund Loan Receipts	-	2,200,000	-	-	-	-
Proceeds of Long Term Debt (Proprietary)	-	2,700,000	-	-	-	15,000,000
Non Revenues Subtotal	-	4,900,000	-	-	-	15,000,000
Transfers In	908,527	963,112	874,782	575,000	575,000	575,000
Other Subtotal	908,527	963,112	874,782	575,000	575,000	575,000
TOTAL REVENUES	18,673,496	26,693,716	23,871,531	23,130,698	24,184,210	39,778,552

Public Works Department

Public Works Department Budget Summary – Revenues (continued)

Wastewater Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Indirect Federal Grants	2,654	2,778	2,938	2,500	2,500	-
Intergovernmental Service Revenues	-	316,722	-	-	-	-
Intergovernmental Subtotal	2,654	319,500	2,938	2,500	2,500	-
General Government Services	4,000	12,000	869,562	823,440	47,240	48,657
Utilities & Environment Services	16,293,964	17,316,484	18,278,148	18,456,387	19,871,895	20,938,052
Transportation Services	-	-	20,607	-	-	-
Economic Environment Services	-	-	762	-	-	-
Interfund Sales & Services	948,388	1,090,139	2,394	-	-	-
Charges for Services Subtotal	17,246,352	18,418,623	19,171,473	19,279,827	19,919,135	20,986,709
Non Court Fines, Forfeitures, Penalties	49,681	53,190	56,460	49,000	49,000	50,470
Fines & Penalties Subtotal	49,681	53,190	56,460	49,000	49,000	50,470
Interest & Other Earnings	256,330	641,873	304,174	159,188	91,508	91,508
Rents, Leases & Concessions	72,939	74,953	157,459	175,500	105,500	105,500
Other Miscellaneous Revenue	73,223	2,516	401	-	150,000	150,000
Miscellaneous Subtotal	402,492	719,342	462,034	334,688	347,008	347,008
Proceeds of Long Term Debt (Proprietary)	46,218,677	-	-	-	-	7,000,000
Non Revenues Subtotal	46,218,677	-	-	-	-	7,000,000
Proceeds of Long Term Debt (Govt)	-	-	16,039,500	-	-	-
Proceeds of Refunding LT Debt	397,332	-	-	-	-	-
Other Subtotal	397,332	-	16,039,500	-	-	-
TOTAL REVENUES	64,317,188	19,510,655	35,732,405	19,666,015	20,317,643	28,384,187

Public Works Department Budget Summary – Revenues (continued)

Storm/Surface Water Utility Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Non Business Licenses & Permits</i>	91,053	90,826	106,358	90,000	90,000	90,000
Licenses & Permits Subtotal	91,053	90,826	106,358	90,000	90,000	90,000
<i>Direct Federal Grants</i>	4,453	3,723	3,104	-	-	-
<i>Indirect Federal Grants</i>	-	-	33,382	500,000	-	-
<i>State Grants</i>	501,191	477,968	333,362	349,875	349,875	-
<i>Intergovernmental Service Revenues</i>	65,363	74,874	-	-	-	-
Intergovernmental Subtotal	571,007	556,565	369,848	849,875	349,875	-
<i>General Government Services</i>	-	-	114,361	145,600	145,600	149,968
<i>Utilities & Environment Services</i>	4,894,153	4,935,755	6,055,570	6,409,270	6,829,270	7,134,148
<i>Economic Environment Services</i>	-	-	14,277	-	800,000	-
<i>Interfund Sales & Services</i>	331,246	407,327	13,642	-	-	-
Charges for Services Subtotal	5,225,399	5,343,082	6,197,850	6,554,870	7,774,870	7,284,116
<i>Non Court Fines, Forfeitures, Penalties</i>	15,455	16,546	17,563	15,450	15,450	15,914
Fines & Penalties Subtotal	15,455	16,546	17,563	15,450	15,450	15,914
<i>Interest & Other Earnings</i>	39,916	60,962	44,125	46,700	40,326	40,326
<i>Rents, Leases & Concessions</i>	-	-	160,604	152,440	152,440	152,440
<i>Other Miscellaneous Revenue</i>	1,706	689	18,280	2,500,200	-	-
Miscellaneous Subtotal	41,622	61,651	223,009	2,699,340	192,766	192,766
<i>Proceeds of Long Term Debt (Proprietary)</i>	-	-	-	2,710,373	-	-
Non Revenues Subtotal	-	-	-	2,710,373	-	-
<i>Proceeds of Long Term Debt (Govt)</i>	-	-	39,354	-	1,047,000	-
<i>Proceeds of Refunding LT Debt</i>	-	-	54,548	-	-	-
<i>Transfers In</i>	-	-	1,503,775	-	-	-
Other Subtotal	-	-	1,597,677	-	1,047,000	-
TOTAL REVENUES	5,944,536	6,068,670	8,512,305	12,919,908	9,469,961	7,582,796

Public Works Department

Public Works Department Budget Summary – Revenues (continued)

Solid Waste Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business & Occupation Taxes</i>	1,252,349	1,244,127	1,274,696	1,295,300	1,375,300	1,402,806
Taxes Subtotal	1,252,349	1,244,127	1,274,696	1,295,300	1,375,300	1,402,806
<i>State Grants</i>	488,720	45,177	6,034	-	-	-
<i>Intergovernmental Service Revenues</i>	62,290	65,000	-	-	-	-
Intergovernmental Subtotal	551,010	110,177	6,034	-	-	-
<i>General Government Services</i>	-	-	38,778	40,560	40,560	41,777
<i>Utilities & Environment Services</i>	106,143	108,473	170,277	120,210	100,210	103,216
<i>Interfund Sales & Services</i>	39,954	60,599	-	-	-	-
Charges for Services Subtotal	146,097	169,072	209,055	160,770	140,770	144,993
<i>Interest & Other Earnings</i>	75,532	89,609	68,250	82,765	64,918	64,918
<i>Rents, Leases & Concessions</i>	5,615	-	-	-	-	-
<i>OMR Contributions from Employer</i>	6,163	2,707	198	5,000	-	-
<i>Other Miscellaneous Revenue</i>	136	-	-	-	-	-
Miscellaneous Subtotal	87,446	92,316	68,448	87,765	64,918	64,918
<i>Proceeds of Long Term Debt (Govt)</i>	-	-	-	-	400,000	2,000,000
Other Subtotal	-	-	-	-	400,000	2,000,000
TOTAL REVENUES	2,036,902	1,615,692	1,558,233	1,543,835	1,980,988	3,612,717

Parking Services Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interlocal Grants, Entitlements</i>	-	-	1,176,877	24,000	-	-
<i>Intergovernmental Service Revenues</i>	23,000	23,500	-	-	-	-
Intergovernmental Subtotal	23,000	23,500	1,176,877	24,000	-	-
<i>Civil Parking Infraction Penalties</i>	703,480	681,807	615,894	685,000	582,000	599,460
<i>Non Court Fines, Forfeitures, Penalties</i>	1,061	-	636	-	-	-
Fines & Penalties Subtotal	704,541	681,807	616,530	685,000	582,000	599,460
<i>Interest & Other Earnings</i>	14,505	17,918	15,599	14,496	29,514	29,514
<i>Rents, Leases & Concessions</i>	1,499,455	1,395,540	1,414,843	1,382,515	1,435,246	1,510,246
<i>Rents, Leases & Concessions</i>	46,312	62,002	88,143	45,000	70,000	70,000
<i>Contributions & Donations (Private)</i>	-	26	-	-	-	-
<i>OMR Contributions from Employer</i>	(3)	135	(310)	-	-	-
<i>Other Miscellaneous Revenue</i>	26,407	12,008	2,224	5,500	500	500
Miscellaneous Subtotal	1,586,676	1,487,629	1,520,499	1,447,511	1,535,260	1,610,260
<i>Proceeds of Long Term Debt (Govt)</i>	-	-	-	-	2,900,000	-
Other Subtotal	-	-	-	-	2,900,000	-
TOTAL REVENUES	2,314,217	2,192,936	3,313,906	2,156,511	5,017,260	2,209,720

Public Works Department Budget Summary – Revenues (continued)

Fleet Administration Fund

For detail on the [Fleet Administration Fund](#), and its Radio Communication subfund, see the fund statements in the Fund Budgets section of the document.

Purchasing and Materials Management Fund

For detail on the [Purchasing and Materials Management Fund](#), see the fund statement in the Fund Budgets section of the document.

Facilities Administration Fund

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

Public Works Administration and Engineering Fund

For detail on the [PW Admin and Engineering 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

Public Works Department Budget Summary – Expenditures

Street Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	4,960,248	5,043,948	4,942,466	4,887,470	1,351,761	1,376,052
Overtime & Hazard Duty	46,117	42,074	77,353	50,779	27,000	27,540
Salaries & Wages Subtotal	5,006,365	5,086,022	5,019,819	4,938,249	1,378,761	1,403,592
Personnel Benefits	1,928,330	2,111,005	2,156,533	2,136,843	582,716	618,280
Personnel Benefits Subtotal	1,928,330	2,111,005	2,156,533	2,136,843	582,716	618,280
Office & Oper. Supplies	513,173	428,355	397,430	426,720	387,734	399,367
Fuel Consumed	98,615	100,946	87,584	100,337	84,337	86,867
Small Tools & Minor Equip	149,845	104,721	82,964	40,820	32,720	33,703
Warehouse Supplies	85,361	80,157	65,100	93,055	88,625	91,285
Interfund Warehouse Supplies	3,061	5,822	-	-	-	-
Supplies Subtotal	850,055	720,001	633,078	660,932	593,416	611,222
Professional Services	842,745	1,099,849	965,482	430,767	223,442	201,796
Communication	1,935	2,073	782	1,236	261	269
Travel	35,621	36,942	26,652	46,292	15,474	15,939
Taxes & Operating Assessments	625	1,904	417	-	-	-
Operating Rentals & Leases	36,521	24,340	34,337	57,918	22,918	23,605
Utility Service	1,089,620	1,084,457	1,150,480	1,108,825	1,298,825	1,337,791
Repairs & Maintenance	858,641	1,045,618	831,185	1,277,912	1,063,982	1,095,901
Miscellaneous	58,763	62,279	55,959	193,912	21,742	22,394
Interfund Professional Services	2,553,758	2,633,915	2,614,713	2,161,853	2,283,909	2,329,163
Interfund Communication	78,046	80,556	81,031	87,792	3,976	3,976
Interfund Op Rentals & Leases	437,196	439,961	460,018	439,350	310,077	281,679
Interfund Insurance	164,487	142,766	156,352	142,434	29,962	29,962
Interfund Repairs & Maintenance	264,669	273,411	283,919	307,529	237,716	237,716
Other Services & Charges Subtotal	6,422,627	6,928,071	6,661,327	6,255,820	5,512,284	2,697,695
Intergovernmental Prof Servs	60,505	56,521	108,467	111,000	55,000	55,000
Interfund Transfers Out	191,601	281,976	1,300,650	1,328,006	236,273	239,892
Intergovernmental Svcs Subtotal	252,106	338,497	1,409,117	1,439,006	291,273	294,892
Land	-	490,695	156,197	-	-	-
Other Improvements	2,583,840	2,123,700	4,999,694	4,551,370	2,580,000	2,550,000
Machinery And Equipment	41,632	86,971	12,209	37,000	35,000	-
Construction Of Fixed Assets	564,197	-	-	750,000	2,200,000	2,917,000
Capital Outlay Subtotal	3,189,669	2,701,366	5,168,100	5,338,370	4,815,000	5,467,000
TOTAL EXPENDITURES	17,649,152	17,884,962	21,047,974	20,769,220	13,173,450	13,975,177

Paths & Trails Reserve Fund

For detail on the [Paths & Trails Reserve Fund](#), see the fund statement in the Fund Budgets section.

Federal Building Fund

For detail on the [Federal Building Fund](#), see the fund statement in the Fund Budgets section.

Public Works Department Budget Summary – Expenditures (continued)

Olympic Pipeline Incident Fund

For detail on the [Olympic Pipeline Incident Fund](#), see the fund statement in the Fund Budgets section.

Environmental Remediation Fund

This fund is shared between both Public Works and Parks Department projects.

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Professional Services	-	5,362	15,429	-	-	-
Travel	-	110	-	-	-	-
Repairs & Maintenance	-	560,243	937,082	-	500,000	4,000,000
Miscellaneous	-	350	-	-	-	-
Interfund Professional Services	-	18,533	76,668	41,608	44,882	44,882
Interfund Op Rentals & Leases	-	-	-	-	1,967	1,283
Other Services & Charges Subtotal	-	584,598	1,029,179	41,608	546,849	4,000,000
Intergovernmental Prof Servs	-	16,264	39,168	-	-	-
Intergovernmental Svcs Subtotal	-	16,264	39,168	-	-	-
TOTAL EXPENDITURES	-	600,862	1,068,347	41,608	546,849	4,046,165

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

REET Funds are shared by multiple departments. The Public Works Department share is shown here.

The City [REET Fund Statement](#) is shown in the Fund Budgets section of the document.

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Office & Oper. Supplies	2,987	678	1,302	-	-	-
Warehouse Supplies	-	-	741	-	-	-
Interfund Warehouse Supplies	1,341	441	-	-	-	-
Supplies Subtotal	4,328	1,119	2,043	-	-	-
Professional Services	212,884	225,246	334,228	-	400,000	-
Travel	-	49	-	-	-	-
Repairs & Maintenance	4,546	916	8,393	-	150,000	-
Miscellaneous	700	600	-	-	-	-
Interfund Professional Services	168,538	87,989	109,323	-	-	-
Other Services & Charges Subtotal	386,668	314,800	451,944	-	550,000	-
Intergovernmental Prof Servs	15,141	519	-	-	-	-
Intergovernmental Services Subtotal	15,141	519	-	-	-	-
Land	-	421,130	-	-	-	-
Other Improvements	1,222,198	1,206,570	917,010	-	-	-
Construction Of Fixed Assets	-	529,089	84	500,000	1,000,000	1,000,000
Capital Outlay Subtotal	1,222,198	2,156,789	917,094	500,000	1,000,000	1,000,000
TOTAL EXPENDITURES	1,628,335	2,473,227	1,371,081	500,000	1,550,000	1,000,000

Public Works Department Budget Summary – Expenditures (continued)**Transportation Benefit District Fund**

For detail on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document. The fund pays for both Public Works and Park Department projects..

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	0	26,072	29,904	0	0	0
Salaries & Wages Subtotal	0	26,072	29,904	0	0	0
Personnel Benefits	0	7,693	9,745	0	0	0
Personnel Benefits Subtotal	0	7,693	9,745	0	0	0
Office & Oper. Supplies	0	15	4,290	0	0	0
Warehouse Supplies	562	1,385	2,955	0	0	0
Supplies Subtotal	562	1,400	7,245	0	0	0
Professional Services	40,297	31,021	191,866	0	0	0
Miscellaneous	0	0	113	0	0	0
Interfund Professional Services	112,960	126,327	339,863	43,878	52,726	52,726
Interfund Op Rentals & Leases	0	0	0	0	6,927	4,520
Other Services & Charges Subtotal	153,257	157,348	531,842	43,878	59,653	0
Intergovernmental Prof Servs	485,703	1,068,531	1,482,747	1,450,000	1,450,000	1,450,000
Intergovernmental Svcs Subtotal	485,703	1,068,531	1,482,747	1,450,000	1,450,000	1,450,000
Land	0	7,500	293	0	0	0
Other Improvements	873,524	1,924,591	2,540,116	3,080,000	3,160,000	3,260,000
Capital Outlay Subtotal	873,524	1,932,091	2,540,409	3,080,000	3,160,000	3,260,000
Other Debt Service Costs	18	0	0	0	0	0
Debt Service Interest Subtotal	18	0	0	0	0	0
TOTAL EXPENDITURES	1,513,064	3,193,135	4,601,892	4,573,878	4,669,653	4,767,246

Public Works Department Budget Summary – Expenditures (continued)

Water Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	1,964,244	2,151,872	2,290,285	2,595,988	3,396,258	3,509,391
<i>Overtime & Hazard Duty</i>	51,626	40,809	49,835	49,000	48,500	49,470
Salaries & Wages Subtotal	2,015,870	2,192,681	2,340,120	2,644,988	3,444,758	3,558,861
<i>Personnel Benefits</i>	810,110	948,413	1,054,281	1,173,915	1,452,745	1,560,459
Personnel Benefits Subtotal	810,110	948,413	1,054,281	1,173,915	1,452,745	1,560,459
<i>Office & Oper. Supplies</i>	530,482	555,192	915,687	726,548	832,912	852,248
<i>Fuel Consumed</i>	75,764	68,650	70,713	84,690	83,720	86,233
<i>Small Tools & Minor Equip</i>	22,341	51,019	28,570	39,258	50,258	51,756
<i>Warehouse Supplies</i>	498,517	855,381	1,280,790	2,395,652	1,454,845	1,137,842
Supplies Subtotal	1,127,104	1,530,242	2,295,760	3,246,148	2,421,735	2,128,079
<i>Professional Services</i>	1,135,976	921,117	381,708	493,770	881,745	859,529
<i>Communication</i>	27,342	26,485	30,004	30,675	16,835	17,310
<i>Travel</i>	9,891	7,409	11,508	29,532	34,062	35,021
<i>Taxes & Operating Assessments</i>	3,673,922	4,192,631	4,627,157	4,597,313	4,915,613	5,063,081
<i>Operating Rentals & Leases</i>	11,696	13,352	9,402	17,430	37,430	38,516
<i>Utility Service</i>	433,063	432,363	434,286	440,357	488,757	503,420
<i>Repairs & Maintenance</i>	734,591	459,431	600,385	635,022	488,092	892,375
<i>Miscellaneous</i>	82,278	92,211	117,263	124,966	202,201	226,696
<i>Interfund Professional Services</i>	3,304,730	3,464,539	3,233,678	3,394,745	3,162,448	3,190,263
<i>Interfund Communication</i>	7,944	7,717	8,187	8,345	10,578	10,578
<i>Interfund Op Rentals & Leases</i>	198,060	203,094	216,384	206,688	318,898	277,671
<i>Interfund Insurance</i>	95,284	102,961	100,473	94,565	87,756	87,756
<i>Interfund Repairs & Maintenance</i>	170,266	189,167	208,271	214,840	183,708	183,708
Other Services & Charges Subtotal	9,885,043	10,112,477	9,978,706	10,288,248	10,828,123	7,635,948
<i>Intergovernmental Prof Servs</i>	565,768	669,820	576,807	636,500	338,500	338,500
<i>Interfund Transfers Out</i>	-	-	37,165	107,754	84,000	62,400
Intergovernmental Svcs Subtotal	565,768	669,820	613,972	744,254	422,500	400,900
<i>Land</i>	770,000	5,182,028	214,254	1,347,849	500,000	500,000
<i>Other Improvements</i>	279,912	327,806	48,743	100,000	50,000	50,000
<i>Machinery And Equipment</i>	13,598	43,047	52,018	396,250	-	-
<i>Construction Of Fixed Assets</i>	1,254,251	1,622,515	1,026,826	2,600,000	2,650,000	17,600,000
Capital Outlay Subtotal	2,317,761	7,175,396	1,341,841	4,444,099	3,200,000	18,150,000
<i>Revenue Bonds</i>	1,610,000	1,565,000	1,615,000	1,892,500	1,801,250	1,620,000
<i>Other Notes</i>	138,073	639,125	102,283	102,284	1,452,284	1,452,284
<i>Principal</i>	-	482,292	731,062	738,702	248,281	-
Debt Service Principal Subtotal	1,748,073	2,686,417	2,448,345	2,733,486	3,501,815	3,072,284
<i>Interest On Interfund Debt</i>	-	14,673	14,386	6,747	434	-
<i>Interest/Long-Term Ext. Debt</i>	727,873	609,374	586,921	475,518	488,214	450,339
<i>Debt Issue Costs</i>	-	10,427	208	-	-	-
<i>Debt Registration Costs</i>	905	902	604	-	-	-
<i>Other Debt Service Costs</i>	-	23,478	-	-	-	-
Debt Service Interest Subtotal	728,778	658,854	602,119	482,265	488,648	450,339
TOTAL EXPENDITURES	19,198,507	25,974,300	20,675,144	25,757,403	25,760,324	40,706,846

Public Works Department Budget Summary – Expenditures (continued)**Wastewater Fund**

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	2,313,384	2,478,053	2,525,902	2,574,101	2,192,265	2,303,515
<i>Overtime & Hazard Duty</i>	97,082	126,853	130,132	46,000	46,000	46,920
Salaries & Wages Subtotal	2,410,466	2,604,906	2,656,034	2,620,101	2,238,265	2,350,435
<i>Personnel Benefits</i>	921,856	1,085,575	1,187,030	1,155,930	951,622	1,041,655
Personnel Benefits Subtotal	921,856	1,085,575	1,187,030	1,155,930	951,622	1,041,655
<i>Office & Oper. Supplies</i>	853,783	1,125,947	1,088,949	1,124,326	1,172,511	1,207,687
<i>Fuel Consumed</i>	62,039	67,626	82,724	84,722	69,722	71,813
<i>Small Tools & Minor Equip</i>	48,019	127,139	67,343	95,318	59,988	61,787
<i>Warehouse Supplies</i>	45,167	64,058	51,547	96,780	92,180	94,948
<i>Interfund Warehouse Supplies</i>	91	262	-	-	-	-
Supplies Subtotal	1,009,099	1,385,032	1,290,563	1,401,146	1,394,401	1,436,235
<i>Professional Services</i>	849,123	908,906	780,504	738,242	1,036,942	1,006,950
<i>Communication</i>	21,363	24,125	20,153	24,833	1,883	1,940
<i>Travel</i>	9,451	12,615	6,683	14,404	19,404	19,988
<i>Taxes & Operating Assessments</i>	2,207,114	2,364,530	2,439,044	2,537,979	2,655,872	2,735,548
<i>Operating Rentals & Leases</i>	8,074	10,951	5,165	8,987	8,987	9,257
<i>Insurance</i>	-	223,456	-	-	-	-
<i>Utility Service</i>	1,239,358	1,213,248	1,242,333	1,261,706	1,295,786	1,334,660
<i>Repairs & Maintenance</i>	580,066	691,423	873,535	1,584,710	1,583,710	1,380,922
<i>Miscellaneous</i>	121,285	143,860	180,264	195,711	204,340	210,471
<i>Interfund Professional Services</i>	2,927,875	3,032,116	2,936,620	2,611,608	2,415,864	2,438,497
<i>Interfund Communication</i>	8,554	6,470	5,418	5,622	9,661	9,661
<i>Interfund Op Rentals & Leases</i>	201,146	200,254	217,003	226,863	269,118	230,897
<i>Interfund Insurance</i>	82,790	85,909	86,353	66,614	58,543	58,543
<i>Interfund Repairs & Maintenance</i>	114,137	111,002	103,369	113,958	116,327	116,327
Other Services & Charges Subtotal	8,370,336	9,028,865	8,896,444	9,391,237	9,676,437	6,699,736
<i>Intergovernmental Prof Servs</i>	86,896	140,694	15,151	85,000	85,000	85,000
<i>Interfund Transfers Out</i>	-	-	37,214	105,664	84,000	62,400
Intergovernmental Svcs Subtotal	86,896	140,694	52,365	190,664	169,000	147,400
<i>Other Improvements</i>	47,895	-	-	100,000	100,000	250,000
<i>Machinery And Equipment</i>	246,246	865,978	14,065	31,250	15,000	15,000
<i>Construction Of Fixed Assets</i>	4,220,179	15,117,668	37,850,185	3,000,000	2,130,000	5,000,000
Capital Outlay Subtotal	4,514,320	15,983,646	37,864,250	3,131,250	2,245,000	5,265,000
<i>Revenue Bonds</i>	2,145,000	610,000	315,000	305,000	300,000	300,000
<i>Other Notes</i>	23,447	-	-	-	-	5,963
Debt Service Principal Subtotal	2,168,447	610,000	315,000	305,000	300,000	305,963
<i>Interest/Long-Term Ext. Debt</i>	625,506	1,920,685	2,231,989	2,660,678	2,706,736	2,746,794
<i>Debt Issue Costs</i>	549,488	1,500	153,569	153,083	58,248	-
<i>Debt Registration Costs</i>	-	553	879	-	-	-
<i>Other Debt Service Costs</i>	-	-	8,000	-	-	-
Debt Service Interest Subtotal	1,174,994	1,922,738	2,394,437	2,813,761	2,764,984	2,746,794
TOTAL EXPENDITURES	20,656,414	32,761,456	54,656,123	21,009,089	19,739,709	22,847,143

Public Works Department Budget Summary – Expenditures (continued)

Storm/Surface Water Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	904,672	931,255	1,082,378	1,322,147	1,408,684	1,594,761
Overtime & Hazard Duty	5,764	5,441	4,406	30,000	30,000	30,600
Salaries & Wages Subtotal	910,436	936,696	1,086,784	1,352,147	1,438,684	1,625,361
Personnel Benefits	385,115	419,866	510,309	588,610	623,323	746,490
Personnel Benefits Subtotal	385,115	419,866	510,309	588,610	623,323	746,490
Office & Oper. Supplies	77,076	109,569	81,136	93,400	146,830	150,334
Fuel Consumed	53,576	63,381	63,416	58,515	58,515	60,270
Small Tools & Minor Equip	9,262	21,240	7,466	51,588	65,588	67,555
Warehouse Supplies	56,652	51,697	51,164	74,320	74,320	76,550
Supplies Subtotal	196,566	245,887	203,182	277,823	345,253	354,709
Professional Services	183,961	682,465	880,064	311,370	731,880	676,288
Communication	19,854	22,246	19,221	29,973	203	209
Travel	5,968	3,694	7,095	12,311	12,311	12,680
Taxes & Operating Assessments	606,870	660,333	781,511	837,900	868,085	894,127
Operating Rentals & Leases	2,681	3,358	452	5,150	5,150	5,305
Utility Service	10,356	15,354	19,396	16,326	16,326	16,816
Repairs & Maintenance	146,351	113,912	257,943	141,154	435,609	502,646
Miscellaneous	39,486	42,789	43,254	49,306	97,966	100,905
Interfund Professional Services	1,587,061	1,511,627	1,491,628	1,765,102	1,718,390	1,734,852
Interfund Communication	209	186	399	103	6,515	6,515
Interfund Op Rentals & Leases	184,819	184,691	210,243	187,846	202,973	185,970
Interfund Insurance	23,310	25,185	26,395	22,165	20,920	20,920
Interfund Repairs & Maintenance	149,902	146,045	146,152	183,754	167,235	167,235
Other Services & Charges Subtotal	2,960,828	3,411,885	3,883,753	3,562,460	4,283,563	2,208,976
Intergovernmental Prof Servs	-	-	12,144	-	-	-
Interfund Transfers Out	-	-	16,601	41,105	84,000	62,400
Intergovernmental Services Subtotal	-	-	28,745	41,105	84,000	62,400
Land	-	578,020	1,867,872	-	-	-
Other Improvements	-	-	6,479	-	-	-
Machinery And Equipment	286,614	39,360	-	-	490,000	220,000
Construction Of Fixed Assets	145,041	380,000	511,466	7,760,358	4,661,985	1,900,000
Capital Outlay Subtotal	431,655	997,380	2,385,817	7,760,358	5,151,985	2,120,000
Other Notes	-	-	-	-	-	47,513
Debt Service Principal Subtotal	-	-	-	-	-	47,513
Interest/Long-Term Ext. Debt	-	-	-	-	-	37,365
Debt Service Interest Subtotal	-	-	-	-	-	37,365
TOTAL EXPENDITURES	4,884,600	6,011,714	8,098,590	13,582,503	11,926,808	9,318,306

Public Works Department Budget Summary – Expenditures (continued)**Solid Waste Fund**

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	113,096	128,664	118,545	147,335	162,237	164,750
<i>Overtime & Hazard Duty</i>	1,314	486	577	-	-	-
Salaries & Wages Subtotal	114,410	129,150	119,122	147,335	162,237	164,750
<i>Personnel Benefits</i>	40,195	50,735	50,252	61,561	67,016	71,028
Personnel Benefits Subtotal	40,195	50,735	50,252	61,561	67,016	71,028
<i>Office & Oper. Supplies</i>	6,521	21,554	15,979	130,712	31,100	32,032
<i>Fuel Consumed</i>	3,987	3,489	1,941	3,955	3,955	4,074
<i>Small Tools & Minor Equip</i>	124	142	552	2,927	2,927	3,015
<i>Warehouse Supplies</i>	596	720	942	8,550	8,550	8,807
Supplies Subtotal	11,228	25,905	19,414	146,144	46,532	47,928
<i>Professional Services</i>	221,739	75,832	6,746	309	309	318
<i>Travel</i>	-	-	-	206	206	212
<i>Taxes & Operating Assessments</i>	1,896	2,091	2,034	1,140	1,140	1,174
<i>Operating Rentals & Leases</i>	234	-	4,235	6,330	6,330	6,520
<i>Utility Service</i>	176,165	211,481	219,754	212,000	212,000	218,360
<i>Repairs & Maintenance</i>	731,735	23,914	26,716	50,000	450,000	2,038,000
<i>Miscellaneous</i>	1,000	1,000	1,100	1,030	1,030	1,061
<i>Interfund Professional Services</i>	274,995	192,183	219,721	245,706	254,353	258,072
<i>Interfund Op Rentals & Leases</i>	1,799	1,825	5,191	14,731	17,776	15,753
<i>Interfund Insurance</i>	1,600	1,467	1,548	1,912	1,562	1,562
<i>Interfund Repairs & Maintenance</i>	2,752	3,180	3,706	3,804	994	994
Other Services & Charges Subtotal	1,413,915	512,973	490,751	537,168	945,700	2,265,645
<i>Intergovernmental Prof Servs</i>	70,338	31,598	7,735	46	46	46
<i>Interfund Transfers Out</i>	-	-	-	400,000	410,000	412,667
Intergovernmental Svcs Subtotal	70,338	31,598	7,735	400,046	410,046	412,713
<i>G. O. Bonds</i>	330,000	350,000	365,000	385,000	405,000	425,000
Debt Service Principal Subtotal	330,000	350,000	365,000	385,000	405,000	425,000
<i>Interest/Long-Term Ext. Debt</i>	365,055	348,406	330,404	313,073	291,081	269,738
<i>Debt Registration Costs</i>	604	601	602	-	-	-
Debt Service Interest Subtotal	365,659	349,007	331,006	313,073	291,081	269,738
TOTAL EXPENDITURES	2,345,745	1,449,368	1,383,280	1,990,327	2,327,612	3,933,183

Public Works Department Budget Summary – Expenditures (continued)

Parking Services Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	297,384	254,178	239,571	257,259	182,941	186,544
<i>Overtime & Hazard Duty</i>	0	92	124	0	0	0
Salaries & Wages Subtotal	297,384	254,270	239,695	257,259	182,941	186,544
<i>Personnel Benefits</i>	140,828	126,907	136,072	136,467	103,246	109,913
Personnel Benefits Subtotal	140,828	126,907	136,072	136,467	103,246	109,913
<i>Office & Oper. Supplies</i>	90,994	81,949	109,011	86,813	156,538	158,985
<i>Fuel Consumed</i>	2,152	2,249	2,030	2,060	2,060	2,122
<i>Small Tools & Minor Equip</i>	119,495	67,259	81,173	190,081	105,781	108,954
<i>Warehouse Supplies</i>	97	166	655	0	0	0
Supplies Subtotal	212,738	151,623	192,869	278,954	264,379	270,061
<i>Professional Services</i>	240,670	124,538	94,392	71,950	239,550	257,237
<i>Communication</i>	0	88	666	592	592	610
<i>Travel</i>	0	138	220	1,030	1,030	1,060
<i>Taxes & Operating Assessments</i>	2,829	1,807	2,501	3,838	3,838	3,954
<i>Operating Rentals & Leases</i>	0	0	1,640	0	0	0
<i>Utility Service</i>	65,842	53,898	54,180	60,233	57,433	59,155
<i>Repairs & Maintenance</i>	31,976	65,011	77,068	387,421	38,486	39,641
<i>Miscellaneous</i>	9,006	13,289	20,277	14,467	24,415	25,147
<i>Interfund Professional Services</i>	202,365	248,340	177,720	244,630	911,153	934,243
<i>Interfund Communication</i>	4,699	4,642	5,993	8,856	9,758	9,758
<i>Interfund Op Rentals & Leases</i>	123,748	127,600	135,697	167,095	181,954	175,306
<i>Interfund Insurance</i>	5,358	11,766	11,563	11,013	9,069	9,069
<i>Interfund Repairs & Maintenance</i>	17,961	28,563	27,202	28,032	27,889	27,889
Other Services & Charges Subtotal	704,454	679,680	609,119	999,157	1,505,167	386,804
<i>Intergovernmental Prof Servs</i>	6,000	6,500	6,000	6,000	0	0
<i>Interfund Transfers Out</i>	721,286	718,842	726,721	816,032	20,000	15,200
Intergovernmental Services Subtotal	727,286	725,342	732,721	822,032	20,000	15,200
<i>Buildings And Structures</i>	0	0	0	425,000	4,225,000	0
Capital Outlay Subtotal	0	0	0	425,000	4,225,000	0
<i>G. O. Bonds</i>	125,000	130,000	0	0	0	0
Debt Service Principal Subtotal	125,000	130,000	0	0	0	0
<i>Interest/Long-Term Ext. Debt</i>	8,368	3,580	53	0	0	250,000
Debt Service Interest Subtotal	8,368	3,580	53	0	0	250,000
TOTAL EXPENDITURES	2,216,058	2,071,402	1,910,529	2,918,869	6,300,733	2,374,787

Fleet Administration Fund

A subfund of the Fleet Fund was created for tracking radio communications activities. For detail on the [Fleet Administration Fund](#) and subfund, see the fund statements 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.

Public Works Administration and Engineering Fund

For detail on the [PW Admin and Engineering Fund](#), see the fund statement in the Fund Budgets section of the document.

Natural Resource Protection and Restoration Fund

For detail on the [Natural Resource Protection and Restoration Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department Program Groups

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

The PW Revenues and Reserves group accounts for revenues and fund reserves specific to the department shared between programs within the department. It is not used for expenditures.

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>PW Revenues and Reserves</i>	9,879,508	10,104,774	13,240,499	9,490,522	9,474,972	9,624,472
<i>Public Works Administration</i>	604,775	651,744	1,885,630	2,137,881	2,088,126	2,088,156
<i>PW Maint Adm OBSOLETE>2012</i>	606,622	614,784	-	-	-	-
<i>PW Treatment Plants Operations</i>	1,829,838	1,697,620	1,565,934	1,486,740	501,740	503,057
<i>PW Water/Wastewater Utility Ops</i>	31,103,006	33,210,481	35,300,667	35,410,157	37,999,665	39,607,436
<i>Public Works Maintenance Ops</i>	7,330,986	7,354,496	8,062,940	8,175,595	8,583,395	8,919,970
<i>Public Works Financial Mgmt</i>	1,439,767	1,512,312	874,782	575,000	3,475,000	575,000
<i>PW Supervision and Technology</i>	1,841,546	1,630,509	777,573	735,735	999,728	999,728
<i>PW Solid Waste Remediation</i>	984,384	824,798	1,007,207	525,300	1,175,300	4,952,621
<i>Purchasing and Material Mgmt Ops</i>	1,885,377	2,147,061	2,514,525	3,030,604	3,205,710	3,265,716
<i>Public Works Fleet Operations</i>	3,480,617	3,987,415	4,111,913	4,258,951	3,811,463	3,564,880
<i>Public Works Facilities Ops</i>	2,055,982	2,445,019	2,617,977	2,848,436	3,468,886	3,468,886
<i>Facilities Capital Maintenance</i>	470,411	190,000	690,000	300,710	600,800	800,800
<i>QECB Bond</i>	6,729,388	374,669	366,892	351,863	351,863	351,863
<i>Natural Resources</i>	208,674	325,206	511,857	236,890	408,382	415,137
<i>PW Transportation Management</i>	2,512,293	2,420,988	2,378,917	3,076,984	3,991,443	2,916,081
<i>Public Works Engineering Svcs</i>	2,063,840	2,189,469	2,900,441	3,854,850	4,576,000	4,711,450
<i>PW Capital Improvements</i>	46,756,119	1,460,946	16,516,200	6,137,320	2,265,769	22,068,894
<i>Public Works Construction</i>	4,576,267	7,308,043	11,100,160	8,372,500	7,700,000	8,572,800
<i>PW Acq/Fac OBSOLETE >2012</i>	123,320	144,764	-	-	-	-
<i>PW Watershed Acquisition/Mgmt</i>	2,123,462	8,620,593	5,083,370	4,990,110	5,004,374	5,049,417
<i>Commercial Leasing</i>	203,228	225,180	218,386	180,815	2,194,033	280,400
Subtotal of Revenues by Group	128,809,410	89,440,871	111,725,870	96,176,963	101,876,649	122,736,764

The Public Works department's overhead costs, such as administration, safety, and engineering are paid from the Street Fund through the end of 2014. The department has an internal cost recovery program, charging groups within the department and other departments for overhead and costs incurred. In 2015, this over transitions to a new internal service fund. Other departments are also charged to recover the cost of Fleet, Facilities, Purchasing, Engineering and other services.

Revenues shown above include revenues from both Public Works internal and citywide cost recovery programs.

Interfund charges (shown in the expenditures by subtype tables on the preceding pages) reflect the department's expenditures by the users of these services - for this internal program along other citywide cost recovery programs.

Public Works Department

Public Works Department Program Groups (continued)

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Public Works Administration	648,174	729,527	2,077,545	2,445,467	2,092,218	2,063,577
PW Maint Adm OBSOLETE>2012	521,906	547,915	-	-	-	-
PW Treatment Plants Operations	10,283,176	11,942,963	10,832,341	12,780,956	12,220,743	12,369,207
PW Water/Wastewater Utility Ops	14,600,420	15,601,772	16,816,854	18,598,412	18,048,229	18,149,165
Public Works Maintenance Ops	8,765,354	9,231,351	7,754,959	8,920,140	9,397,425	9,494,372
Public Works Financial Mgmt	5,638,104	5,354,108	4,522,458	5,660,518	4,911,987	5,271,155
PW Supervision and Technology	1,905,906	2,026,335	1,339,042	1,291,487	1,108,949	1,138,026
PW Solid Waste Remediation	1,102,384	749,599	1,103,983	541,608	1,446,849	6,535,665
Purchasing and Material Mgmt Ops	1,829,112	3,173,363	1,939,335	3,175,995	3,284,293	3,348,618
Public Works Fleet Operations	2,370,085	5,320,847	3,309,836	3,433,534	4,950,045	5,192,450
Public Works Facilities Ops	2,186,322	2,521,297	2,848,712	2,893,182	3,435,828	3,524,431
Facilities Capital Maintenance	562,746	345,306	334,512	365,000	625,000	825,300
QECB Bond	3,834,809	2,637,412	460,504	351,864	351,864	351,864
Natural Resources	700,972	1,040,075	2,784,709	3,219,749	4,974,005	5,110,314
PW Transportation Management	5,034,773	4,688,968	4,707,096	6,440,098	10,736,494	6,125,233
Public Works Engineering Svcs	3,752,495	4,336,309	5,441,543	5,687,649	7,205,039	7,247,248
PW Capital Improvements	7,620,210	20,012,111	42,989,454	12,760,358	9,016,985	24,400,000
Public Works Construction	6,684,035	8,239,587	11,227,566	8,440,000	9,165,000	9,402,000
PW Acq/Fac OBSOLETE >2012	202,808	209,658	-	-	-	-
PW Watershed Acquisition/Mgmt	2,726,318	7,835,667	3,377,378	5,217,994	5,339,397	4,866,293
Commercial Leasing	272,844	221,684	173,698	2,093,311	2,513,844	234,110
TOTAL EXPENDITURES	81,242,953	106,765,854	124,041,525	104,317,322	110,824,194	125,649,028

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 was consolidated into one group beginning in 2013.

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.

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, solid waste code enforcement. This group is funded by the Street, Storm/Surface Water Utility, and Solid Waste Funds.

The Public Works Financial Management group included department financial staff and operations, which have since been consolidated into the Public Works Administration group. This group is now only used to track debt service cost for department debt and interfund transfers.

Public Works Department Program Groups (continued)

The Public Works Supervision and Technology group included GIS services, department computer infrastructure replacement and systems analysis, department data management, and water meter reading. The computer infrastructure replacement program and part of GIS Services have since been transferred to ITSD and expanded for cityside users.

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 the 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 City's mail function was moved to this group beginning with 2014.

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.

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 comes from multiple sources.

The Public Works Transportation Management group manages the parkade and on-street parking in the City. This group also is 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 and the Radio Communications subfund of the Fleet Fund.

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 in this group. This group was funded by the Street Fund, but that transitions to a new internal service fund beginning in 2015. The costs are recovered through charges to other departments or through the department's internal cost recovery program.

Public Works Department Program Groups (continued)

The Public Works Capital Improvements group accounts for the cost of the capital construction projects other than Streets. Funding sources include 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. Funds include the Street, Transportation Benefit District and REET funds.

The Public Works Acquisition and Facilities Management group was consolidated into another group during the 2012 reorganization.

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 Federal Building and space in the parkade.

2015-16 CAPITAL BUDGET AND 2017 - 2020 PROPOSED 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 2015-16 capital expenditures for City Council adoption and an estimate of future capital needs for 2017-2020 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 appropriations for the 2015-16 biennium are authorized by Council with budget adoption. Projects identified for the remaining four years may be altered due to cost or varying conditions.

Existing City Assets

Substantial investment by the public and the City over the years has resulted in a very large asset base for Bellingham's residents. The City's current physical plant consists of:

- Public buildings, including some leased space and commercial rental space.
- Drainage and stormwater control property and detention facilities.
- Park and recreation property, equipment and facilities including playgrounds, spray pools, athletic fields/courts, trails, beaches, street trees, sports stadiums, an aquatic facility, a cemetery and a golf course.
- Public library facilities and equipment.
- Police facilities and vehicles.
- Fire suppression and emergency medical service facilities, vehicles and equipment.
- Streets, sidewalks, street lights and signals.
- Water mains, customer services, a filtration plant, pump stations and storage reservoirs.
- Sanitary sewer mains, a treatment plant and pump stations.
- Vehicles and equipment.

Renewal and replacements for the street, water and sewer systems are included in the capital budget due to the large cost and nature of work done, which extends the life of the systems. These programs include the resurfacing of existing streets and the replacement of aging water and sewer lines.

Capital Facilities Plan Process

The CFP is updated bi-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](#)

[Water, Stormwater, and Wastewater Utility Plans](#)

[Downtown 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](#)

**2015/2016 CAPITAL FACILITIES PLAN
SUMMARY BY DEPARTMENT FOR ACTIVE PROJECTS/PURCHASES**

			-----Estimates Subject to Revision and Council Approval-----				
Department	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015-2020
Funded Amounts:							
Fire Department	115,000	115,000	1,290,000	3,552,100	115,000	115,000	5,302,100
Information Technology Services Department	1,229,835	572,352	1,188,560	817,407	339,296	414,104	4,561,554
Non Departmental	1,917,565	1,236,365	1,256,365	1,274,645	600,000	600,000	6,884,940
Park Department	5,688,524	5,955,000	2,360,000	947,000	226,000	226,000	15,402,524
Police Department	786,000	2,000,000	-	-	-	-	2,786,000
Public Works Department	31,434,878	46,490,668	41,228,913	19,330,958	24,986,042	31,962,518	195,433,977
Subtotal - Funded	41,171,802	56,369,385	47,323,838	25,922,110	26,266,338	33,317,622	230,371,095
Unfunded Amounts (for active projects):							
Park Department	-	-	-	6,300,000	-	10,000,000	16,300,000
Public Works Department	-	-	4,000,000	750,000	-	12,700,000	17,450,000
Subtotal - Unfunded	-	-	4,000,000	7,050,000	-	22,700,000	33,750,000
Grand Total Estimated Project Costs	41,171,802	56,369,385	51,323,838	32,972,110	26,266,338	56,017,622	264,121,095

Capital Budget

2015/2016 CAPITAL PLAN SUMMARY BY FUNDING SOURCE FOR ACTIVE PROJECTS/PURCHASES

-----Estimates Subject to Revision and Council Approval-----							
Source of Funds	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015-2020
Storm/Surface Water Utility Fund	5,426,985	2,280,000	2,000,000	2,000,000	2,000,000	2,000,000	15,706,985
Street Fund	4,815,000	5,467,000	2,545,000	2,765,000	2,690,000	2,915,000	21,197,000
Greenways III Fund	4,710,000	4,115,000	900,000	680,000	-	-	10,405,000
Transportation Benefit District Fund	4,610,000	4,710,000	4,810,000	4,910,000	5,010,000	5,110,000	29,160,000
Parking Services Fund	4,225,000	-	-	-	200,000	200,000	4,625,000
Water Fund	3,200,000	18,150,000	7,594,800	3,614,400	4,584,000	15,603,600	52,746,800
Fleet Administration Fund	2,662,893	2,818,668	2,314,113	2,376,558	1,787,042	1,448,918	13,408,192
Wastewater Fund	2,245,000	5,265,000	17,565,000	2,065,000	7,115,000	3,085,000	37,340,000
2nd 1/4% Real Estate Excise Tax Fund	1,607,565	676,365	831,365	699,645	25,000	25,000	3,864,940
1st 1/4% Real Estate Excise Tax Fund	1,500,000	1,100,000	1,101,000	1,101,000	1,101,000	1,101,000	7,004,000
Radio Communications Fund	1,200,000	-	-	-	-	-	1,200,000
Technology Replacement & Reserve Fund	1,108,835	447,352	1,088,560	717,407	239,296	314,104	3,915,554
Public Safety Dispatch Fund	750,000	2,000,000	-	-	-	-	2,750,000
Parks Impact Fund	700,000	1,700,000	1,100,000	100,000	100,000	100,000	3,800,000
General Fund	600,000	600,000	1,824,000	4,042,050	600,000	600,000	8,266,050
Facilities Administration Fund	600,000	800,000	1,800,000	600,000	600,000	600,000	5,000,000
Environmental Remediation Fund	500,000	4,000,000	-	-	-	-	4,500,000
Solid Waste Fund	400,000	2,000,000	1,600,000	-	-	-	4,000,000
Medic One Fund	115,000	115,000	150,000	151,050	115,000	115,000	761,050
Restricted Equipment - PEG Fund	106,000	95,000	95,000	95,000	95,000	95,000	581,000
Golf Course Fund	38,524	-	-	-	-	-	38,524
Police Federal Equitable Share Fund	36,000	-	-	-	-	-	36,000
Telecommunication and Technology Fund	15,000	30,000	5,000	5,000	5,000	5,000	65,000
Subtotal - Funded Amounts	41,171,802	56,369,385	47,323,838	25,922,110	26,266,338	33,317,622	230,371,095
Unfunded Portion of Active Projects	-	-	4,000,000	7,050,000	-	22,700,000	33,750,000
Grand Total	41,171,802	56,369,385	51,323,838	32,972,110	26,266,338	56,017,622	264,121,095

Anticipated Bond Issues to Fund Various Projects	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015-2020
Wastewater Fund	-	7,000,000	-	-	-	-	7,000,000
Water Fund	-	15,000,000	-	-	-	-	15,000,000
Total Anticipated Bonds	-	22,000,000	-	-	-	-	22,000,000

Capital Projects by Department

FIRE DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund:							
General Fund							
Fire Boathouse	-	-	135,000	-	-	-	135,000
New Fire Station	-	-	-	1,765,000	-	-	1,765,000
General Fund Equipment							
Replace Staff SUV	-	-	35,000	36,050	-	-	71,050
Fire Engine Replacement	-	-	900,000	-	-	-	900,000
Ladder Truck	-	-	-	1,600,000	-	-	1,600,000
New Vehicle for Office of Emergency Management	-	-	70,000	-	-	-	70,000
Medic One Fund - Equipment							
Ambulance Replacement	-	100,000	-	100,000	-	100,000	300,000
Annual Medic Unit	100,000	-	100,000	-	100,000	-	300,000
Annual Miscellaneous Equipment	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Replace EMS Supervisor Vehicle	-	-	-	36,050	-	-	36,050
Replace Vehicle 2060	-	-	35,000	-	-	-	35,000
Capital Plan Total Estimated Expenditures	115,000	115,000	1,290,000	3,552,100	115,000	115,000	5,302,100
Less Unfunded Expenditures	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	115,000	115,000	1,290,000	3,552,100	115,000	115,000	5,302,100

Capital Budget

POLICE DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund:							
Police Federal Equitable Share Fund							
Annual Undercover Vehicles	36,000	-	-	-	-	-	36,000
Public Safety Dispatch Fund - Equipment							
911 Telephone Answering System	750,000	-	-	-	-	-	750,000
Computer Assisted Dispatch System	-	2,000,000	-	-	-	-	2,000,000
Capital Plan Total Estimated Expenditures	786,000	2,000,000	-	-	-	-	2,786,000
Less Unfunded Expenditures	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	786,000	2,000,000	-	-	-	-	2,786,000

PARK DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from Multiple Funds:							
Bay to Baker Trail							
Greenways III Fund	500,000	50,000	200,000	-	-	-	750,000
Parks Impact Fund	100,000	-	-	-	-	-	100,000
Unfunded	-	-	-	1,000,000	-	-	1,000,000
Boulevard to Waterfront Park Boardwalk							
Greenways III Fund	-	3,900,000	-	-	-	-	3,900,000
Parks Impact Fund	-	800,000	-	-	-	-	800,000
Unfunded	-	-	-	2,000,000	-	-	2,000,000
Cordata Neighborhood Park							
Parks Impact Fund	50,000	250,000	1,000,000	-	-	-	1,300,000
Unfunded Fund	-	-	-	2,300,000	-	-	2,300,000
Cornwall Beach Park							
Parks Impact Fund	200,000	-	-	-	-	-	200,000
Unfunded Fund	-	-	-	1,000,000	-	10,000,000	11,000,000
Capital Projects/Purchases Paid from a Single Fund:							
General Fund							
Fleet Add 1/2 Ton Full Size Truck	-	-	-	22,000	-	-	22,000
Fleet Add 1/2 Ton Mid Size Truck	-	-	-	19,000	-	-	19,000
Fleet Add Beach Cleaning Machine	-	-	13,000	-	-	-	13,000
Fleet Add One Ton Truck for Transporting Large Area Mower	-	-	33,000	-	-	-	33,000
Fleet Add Power Roller	-	-	38,000	-	-	-	38,000
1st 1/4% Real Estate Excise Tax Fund							
Annual Boundary Surveys	6,000	6,000	6,000	6,000	6,000	6,000	36,000
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	15,000	90,000
Sidewalk and Curb Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Trail Surface/Drainage Repairs	34,000	34,000	35,000	35,000	35,000	35,000	208,000

Capital Budget

PARK DEPARTMENT - Continued			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund (Continued):							
2nd 1/4% Real Estate Excise Tax Fund							
Annual Playground Repairs and Improvements	125,000	-	150,000	-	-	-	275,000
Cemetery Scatter Garden	-	25,000	-	-	-	-	25,000
Parks Facility Asphalt Patching and Resurfacing	15,000	15,000	25,000	25,000	25,000	25,000	130,000
Greenways III Fund							
Greenway Land Acquisition	3,880,000	-	-	-	-	-	3,880,000
Interurban Trail - Chuckanut	-	-	-	680,000	-	-	680,000
Lake Padden Park Improvements	-	165,000	700,000	-	-	-	865,000
Whirlwind Beach Parking and Trail Improvements	330,000	-	-	-	-	-	330,000
Parks Impact Fund							
Birchwood Neighborhood Park Restroom	-	-	-	-	-	-	-
Cordata Trail to Cordata Elementary School	200,000	-	-	-	-	-	200,000
Land Acquisition - Park in Developing Area	-	500,000	-	-	-	-	500,000
Little Squalicum Park Restroom	-	-	-	-	-	-	-
Miscellaneous Community Parks Construction	-	100,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Park Improvements	50,000	50,000	-	-	-	-	100,000
Sidewalks, Paths and Trails	100,000	-	-	-	-	-	100,000
Golf Course Fund							
Fleet Purchase of Surplus Tractor #716	9,424	-	-	-	-	-	9,424
Trenching Machine	29,100	-	-	-	-	-	29,100
Capital Plan Total Estimated Expenditures							
	5,688,524	5,955,000	2,360,000	7,247,000	226,000	10,226,000	31,702,524
Less Unfunded Expenditures	-	-	-	(6,300,000)	-	(10,000,000)	(16,300,000)
Less Anticipated Revenue	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	5,688,524	5,955,000	2,360,000	947,000	226,000	226,000	15,402,524

INFORMATION TECH SERVICES DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund:							
Restricted Equipment - PEG Fund - Equipment							
BTV10 Equipment	46,000	35,000	35,000	35,000	35,000	35,000	221,000
Public Access TV Equipment	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Telecommunication and Technology Fund - Equipment							
Telephone System Equipment Replacements	15,000	30,000	5,000	5,000	5,000	5,000	65,000
Technology Replacement & Reserve Fund (partially funded by transfers from other funds)							
Annual Computer Applications - Forecast	175,000	108,000	160,000	170,000	180,000	190,000	983,000
Annual Network Infrastructure Replacements	258,835	309,352	228,560	167,407	59,296	124,104	1,147,554
Disaster Recovery Operations Systems - Phase I	45,000	30,000	-	-	-	-	75,000
Financial System Consultant	150,000	-	-	-	-	-	150,000
GIS Data Update - Aerial	-	-	-	80,000	-	-	80,000
Hansen Work Management System Replacement	-	-	700,000	300,000	-	-	1,000,000
Municipal Court - Audio/Visual and Recording Systems	100,000	-	-	-	-	-	100,000
Permitting Replacement of Tidemark System Software	300,000	-	-	-	-	-	300,000
Public Website Redesign	80,000	-	-	-	-	-	80,000
Capital Plan Total Estimated Expenditures	1,229,835	572,352	1,188,560	817,407	339,296	414,104	4,561,554
Less Unfunded Expenditures	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	1,229,835	572,352	1,188,560	817,407	339,296	414,104	4,561,554

Capital Budget

NON DEPARTMENTAL			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund:							
General Fund							
Annual Facilities Maintenance Program Transfer (funded by Capital Maintenance Fund)	600,000	600,000	600,000	600,000	600,000	600,000	3,600,000
2nd 1/4% Real Estate Excise Tax Fund							
Civic Field Debt Repayment	617,565	636,365	656,365	674,645	-	-	2,584,940
Federal Building Remodel	700,000	-	-	-	-	-	700,000
Capital Plan Total Estimated Expenditures	1,917,565	1,236,365	1,256,365	1,274,645	600,000	600,000	6,884,940
Less Unfunded Expenditures	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	1,917,565	1,236,365	1,256,365	1,274,645	600,000	600,000	6,884,940

PUBLIC WORKS DEPT - OPERATIONS DIVISION			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund:							
Street Fund							
Fleet Addition - Snow Plow	35,000	-	-	-	-	-	35,000
Lighting Systems	-	150,000	-	150,000	-	150,000	450,000
Traffic Control	175,000	175,000	175,000	175,000	175,000	175,000	1,050,000
Environmental Remediation Fund							
R. G. Haley Project	500,000	4,000,000	-	-	-	-	4,500,000
Department of Ecology Grant and Prior Years Reappropriations	(250,000)	(2,416,815)	-	-	-	-	(2,666,815)
R. G. Haley Project (UNFUNDED)	-	-	4,000,000	-	-	-	4,000,000
Water Fund							
Annual Emergency Water Repairs	50,000	50,000	50,000	50,000	100,000	1,000,000	1,300,000
Wastewater Fund							
Detritor Monitor Control Center	50,000	200,000	-	-	-	-	250,000
Annual Emergency Sewer Repairs	50,000	50,000	50,000	50,000	100,000	100,000	400,000
Line Repair Kit	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Storm/Surface Water Utility Fund							
Fleet Add Vactor Truck	460,000	-	-	-	-	-	460,000
Fleet Addition - Sidewalk Sweeper	-	220,000	-	-	-	-	220,000
Fleet Add	30,000	-	-	-	-	-	30,000
Solid Waste Fund							
Cornwall Beach Remediation	400,000	2,000,000	1,600,000	-	-	-	4,000,000
Public Works Trust Fund Loan	(400,000)	(2,000,000)	(1,600,000)	-	-	-	(4,000,000)
Parking Services Fund							
Commercial Street Parking Garage	4,225,000	-	-	-	200,000	200,000	4,625,000
Fleet Administration Fund							
Fleet Replacements Heavy Duty Work Equipment	610,000	1,324,018	1,324,018	1,324,018	1,324,018	1,324,018	7,230,090
Fleet Replacements Transportation Equipment	1,646,734	1,369,750	711,195	927,640	338,124	-	4,993,443
Fleet Replacements Other Machinery and Equipment	406,159	124,900	124,900	124,900	124,900	124,900	1,030,659
Fleet Vehicle Hoist	-	-	154,000	-	-	-	154,000

Capital Budget

PUBLIC WORKS DEPT - OPERATIONS DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund (Continued):							
Radio Communications Fund							
Replace Sehome Communications Tower	1,200,000	-	-	-	-	-	1,200,000
Leaseholder Payments	(1,184,760)	-	-	-	-	-	(1,184,760)
Facilities Administration Fund							
Annual ADA Facilities Maintenance	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Annual Facilities Maintenance Program Transfer (funded by Capital Maintenance Fund)	550,000	550,000	550,000	550,000	550,000	550,000	3,300,000
Pacific Street Stormwater Retrofit-Resurfacing	-	200,000	1,200,000	-	-	-	1,400,000
Transfers from Other Public Works Funds	-	(200,000)	(1,200,000)	-	-	-	(1,400,000)
Capital Plan Total Estimated Expenditures	10,452,893	10,478,668	10,004,113	3,416,558	2,977,042	3,688,918	41,018,192
Less Unfunded Expenditures	-	-	(4,000,000)	-	-	-	(4,000,000)
Less Anticipated Revenue	(1,834,760)	(4,616,815)	(2,800,000)	-	-	-	(9,251,575)
Net Outlay Capital Projects/Purchases	8,618,133	5,861,853	3,204,113	3,416,558	2,977,042	3,688,918	27,766,617

PUBLIC WORKS DEPT - ENGINEERING DIVISION			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from Multiple Funds:							
Mahogany/Arctic Arterial							
Street Fund	500,000	1,250,000	-	-	-	-	1,750,000
Water Fund	150,000	-	-	-	-	-	150,000
Wastewater	130,000	-	-	-	-	-	130,000
Storm/Surface Water Utility	140,000	-	-	-	-	-	140,000
Unfunded Fund	-	-	-	750,000	-	-	750,000
Padden Creek Daylighting							
Storm/Surface Water Utility Fund	800,000	-	-	-	-	-	800,000
Squalicum Creek Re-Route							
Storm/Surface Water Utility Fund	483,485	-	-	-	-	-	483,485
Unfunded Fund	-	-	-	-	-	2,700,000	2,700,000
W. Bakerview/I-5 Northbound On-Ramp							
Unfunded Fund	-	-	-	-	-	10,000,000	10,000,000
Capital Projects/Purchases Paid from a Single Fund:							
Street Fund							
Alabama Street Corridor Safety (Street-Overlay)	1,000,000	-	-	-	-	-	1,000,000
Annual Pavement Resurfacing	905,000	675,000	2,370,000	2,440,000	2,515,000	2,590,000	11,495,000
Bellingham Waterfront Granary/Bloedel Phase 1	2,200,000	2,917,000	-	-	-	-	5,117,000
Federal Indirect Grant	(2,200,000)	(2,917,000)	-	-	-	-	(5,117,000)
James Street Improvements/Woodstock Intersection	-	300,000	-	-	-	-	300,000
1st 1/4% Real Estate Excise Tax Fund							
Bellingham Waterfront District Infrastructure	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Maritime Heritage Park Improvements	400,000	-	-	-	-	-	400,000
2nd 1/4% Real Estate Excise Tax Fund							
City Facility Improvements	150,000	-	-	-	-	-	150,000

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund (continued):							
Transportation Benefit District Fund							
TBD Annual NON-Motorized Projects	1,580,000	1,630,000	1,680,000	1,730,000	1,780,000	1,830,000	10,230,000
TBD Annual Pavement Resurfacing	1,580,000	840,000	1,680,000	1,730,000	1,780,000	1,830,000	9,440,000
TBD WTA Payments Sunday Service	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	8,700,000
TBD Resurface-West Maplewood Avenue Multi-Modal Improvements	-	790,000	-	-	-	-	790,000
Water Fund							
Annual Stormwater Projects - 30% Fee	-	-	-	-	200,000	200,000	400,000
Annual Water Main Replacement Program	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Kearney Road Pump Station (Cordata)	-	-	300,000	-	-	-	300,000
Nooksack Diversion Dam & Pipeline Improvements	-	-	200,000	-	-	10,000,000	10,200,000
Residential Retrofits	100,000	100,000	200,000	200,000	500,000	1,200,000	2,300,000
Stormwater WS Mill Wheel Pond Purchase/Improvements	-	-	-	-	700,000	-	700,000
Stormwater WS Oregon Infiltration Dispersion Facility	100,000	-	-	-	-	-	100,000
Stormwater WS Silver Beach Easements and Improvements	-	-	300,000	400,000	-	-	700,000
Stormwater WS Northshore Facility A-1 (AHHS)	300,000	-	-	-	-	-	300,000
Stormwater WS Park Place Alum Facility	-	-	100,000	-	-	-	100,000
Watershed Land Acquisitions	500,000	500,000	944,800	964,400	1,084,000	1,203,600	5,196,800
WTP Improvements	-	15,500,000	3,500,000	-	-	-	19,000,000
2015 Bond	-	(15,000,000)	-	-	-	-	(15,000,000)

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund (continued):							
Wastewater Fund							
24th Street Sewer/Happy Ct, Donovan, 22nd	130,000	-	-	-	-	-	130,000
Annual Sewer Main Replacement Program	1,570,000	2,000,000	1,658,000	1,050,000	-	-	6,278,000
Bellingham Waterfront Wet Weather Peak Flow Facility	-	-	-	-	-	1,000,000	1,000,000
Briar Road Sewer	-	-	92,000	-	-	-	92,000
Chuckanut Drive Sewer/Willow Rd.-Fairhaven Park	-	-	-	350,000	-	-	350,000
Cordata Parkway Sewer/Bakerview-Meridian	-	-	-	-	-	387,000	387,000
Cornwall Ave. Sewer/Ohio-Whatcom Creek	-	-	-	-	-	70,000	70,000
E. Sunset Drive Sewer	-	-	-	600,000	-	-	600,000
E. Sunset Drive Sewer/Barkley-James	-	-	-	-	-	513,000	513,000
Ellis & Illinois St. Sewer	300,000	-	-	-	-	-	300,000
Humboldt Sewer/Lakeway-Meador	-	-	-	-	-	1,000,000	1,000,000
Roeder Lift Station Replacement	-	500,000	13,000,000	-	-	-	13,500,000
2016 Bond	-	(2,000,000)	(13,000,000)	-	-	-	(15,000,000)
Sewer Inflow and Infiltration Projects	-	2,500,000	2,500,000	-	5,000,000	-	10,000,000
2016 Bond	-	(5,000,000)	-	-	(5,000,000)	-	(10,000,000)
Strider Loop & E. Bakerview Sewer	-	-	250,000	-	-	-	250,000
Whatcom Creek Sewer	-	-	-	-	2,000,000	-	2,000,000

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund (continued):							
Storm/Surface Water Utility Fund							
Annual Fish Passage System Replacement Program	125,000	100,000	200,000	200,000	200,000	200,000	1,025,000
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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,100,000
Annual Water Quality System Retrofits (Capital)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Culvert Removal/Channel Restoration 1305 Northshore	150,000	-	-	-	-	-	150,000
Lake Whatcom SSWU Improvements	-	-	250,000	250,000	250,000	250,000	1,000,000
Padden Creek at Harris WWQ	466,500	-	-	-	-	-	466,500
DOE State Grant	(349,875)	-	-	-	-	-	(349,875)
Squalicum Creek Creosote RR Bridge Removal	-	85,000	-	-	-	-	85,000
Squalicum Creek Flood Berm	800,000	-	-	-	-	-	800,000
Whatcom County Flood Zone Funds	(800,000)	-	-	-	-	-	(800,000)
Storm System Replacements - Columbia Neighborhood	1,047,000	-	-	-	-	-	1,047,000
State Revolving Loan	(1,047,000)	-	-	-	-	-	(1,047,000)
West Cemetery Creek Sediment Management	50,000	75,000	-	-	-	-	125,000
Willow Springs Fish Passage Improvements	75,000	100,000	-	-	-	-	175,000
Britton Road Lake Whatcom SSWU Improvements	150,000	150,000	-	-	-	-	300,000
Capital Plan Total Estimated Expenditures	20,981,985	36,012,000	35,224,800	16,664,400	22,009,000	40,973,600	171,865,785
Less Unfunded Expenditures	-	-	-	(750,000)	-	(12,700,000)	(13,450,000)
Less Anticipated Revenue	(4,396,875)	(24,917,000)	(13,000,000)	-	(5,000,000)	-	(47,313,875)
Net Outlay Capital Projects/Purchases	16,585,110	11,095,000	22,224,800	15,914,400	17,009,000	28,273,600	111,101,910

CITY-WIDE CAPITAL PLAN TOTALS

			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2015 Request	2016 Request	2017	2018	2019	2020	Total 2015 Through 2020
Capital Plan Total Estimated Expenditures	41,171,802	56,369,385	51,323,838	32,972,110	26,266,338	56,017,622	264,121,095
Less Unfunded Expenditures	-	-	(4,000,000)	(7,050,000)	-	(22,700,000)	(33,750,000)
Less Anticipated Revenue/Transfers	(6,231,635)	(29,533,815)	(15,800,000)	-	(5,000,000)	-	(56,565,450)
Net Outlay Capital Projects/Purchases	34,940,167	26,835,570	31,523,838	25,922,110	21,266,338	33,317,622	173,805,645

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GENERAL SALARY INFORMATION FOR 2015-16

Salary ranges for each position are summarized in the following Budgeted Positions List by department. The complete [salary plans](#) may be viewed on line.

The City of Bellingham has 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.

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 \$1,950 per month. With a 3% COLA, for 2015 the salary will be \$2,009 and for 2016 the salary will be \$2,069.

Employees on the E-Team are not represented by a union and 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 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
FIRE DEPARTMENT						
Accounting Technician	0.4	1.0	1.0	1.0	B	\$3,379-\$4,109*
Ambulance Billing and Reimbursement Spec 1,	3.0	3.0	2.0	2.0	B	\$3,003-\$3,657*
Office Assistant 2	1.0	1.0	2.0	2.0	B	\$2,825-\$3,447*
Office Assistant 2 - GF	1.0	1.0	0.0	0.0	B	--
Permit Technician	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Captains	29.0	29.0	29.0	29.0	C	\$6,824-\$7,669*
Fire Inspectors	3.0	3.0	3.0	3.0	C	\$6,824-\$7,669*
Firefighters, FF/Paramedics, FF/Inspectors	95.5	91.5	88.0	88.0	C	\$4,973-\$6,307*
<i>Medical Services Officer</i>	1.0	0.0	0.0	0.0	F	--
Assistant Fire Chief	0.8	2.0	2.0	2.0	E	\$9,881*
Emergency Manager	0.0	0.0	1.0	1.0	E	\$5,728-\$6,963*
<i>Program Manager 1</i>	0.0	1.0	0.0	0.0	S	--
Fire Chief	1.0	1.0	1.0	1.0	E	\$10,959*
Program Manager 1	0.0	1.0	1.0	1.0	E	\$5,728-\$6,963*
<i>Support and Services Supervisor</i>	1.0	0.0	0.0	0.0	S	--
Battalion Chiefs	4.0	4.0	4.0	4.0	F	\$8,283-\$8,589*
Division Chief	2.0	2.0	2.0	2.0	F	\$8,283-\$8,589*
Fire Marshal	1.0	1.0	1.0	1.0	F	\$8,283-\$8,589*
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	12.0	M	\$3,500-\$4,430*
Communications Operations Officer	1.0	1.0	1.0	1.0	M	\$4,917-\$5,217*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Systems Analyst 2	0.0	1.0	1.0	1.0	S	\$5,853-\$7,707*
TOTAL FIRE DEPARTMENT	158.7	157.5	153.0	153.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	6.4	7.0	6.0	6.0	B	AFSCME 114
<i>Fire Uniformed Employee Group</i>	127.5	123.5	120.0	120.0	C	IAFF 106
<i>Non-Represented Employee Group</i>	1.8	4.0	5.0	5.0	E	Non-Union
<i>Fire Staff Officers Group</i>	8.0	7.0	7.0	7.0	F	IAFF 106S
<i>EMS Dispatch Group</i>	13.0	13.0	13.0	13.0	M	AFSCME 114F
<i>Supervisor/Professional Employee Group</i>	2.0	3.0	2.0	2.0	S	Teamster 231

*See General Salary Information

Budgeted Positions (continued) – [Police Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
POLICE DEPARTMENT						
Police Operations and Administration:						
Accounting Technician	1.0	1.0	1.5	1.5	B	\$3,379-\$4,109*
Neighborhood Code Compliance Officer	0.0	0.0	1.0	1.0	B	\$4,028-\$4,910*
Parking Enforcement Officer	4.0	4.0	4.0	4.0	B	\$3,379-\$4,109*
Police Support Services Specialist	2.0	2.0	2.0	2.0	B	\$3,184-\$3,878*
Tech Support/Applications Specialist	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Warrant Officer	1.0	2.0	2.0	2.0	B	\$4,281-\$5,210*
Crime Scene Investigators	4.0	4.0	4.0	4.0	D	\$6,438-\$6,830*
Detectives	9.0	9.0	9.0	9.0	D	\$6,438-\$6,830*
Evidence and ID Officer	0.0	2.0	2.0	2.0	D	\$6,830-\$7,246*
<i>Crime Scene Investigators</i>	2.0	0.0	0.0	0.0	D	--
Patrol Officers (includes temp CSIs and Detectives)	65.0	67.0	69.0	69.0	D	\$5,005-\$6,824*
Sergeants	14.0	15.0	15.0	15.0	D	\$7,172-\$7,609*
<i>Evidence and I.D. Supervisor</i>	1.0	0.0	0.0	0.0	D	--
Traffic Officers	6.0	6.0	6.0	6.0	D	\$6,438-\$6,830*
Deputy Chief of Police	1.8	1.8	1.8	1.8	E	\$9,881*
Police Chief	1.0	1.0	1.0	1.0	E	\$10,959*
Lieutenants	4.0	5.0	6.0	6.0	O	\$9,140*
<i>Deputy Chief of Police</i>	1.0	0.0	0.0	0.0	E	--
Program Specialist	2.0	2.0	2.0	2.0	S	\$4,354-\$5,200*
Subtotal Regular Employees	119.8	122.8	127.3	127.3		
Temporary Labor	0.4	0.4	0.4	0.4	T	
Total:	120.2	123.2	127.7	127.7		
Police Records:						
Police Support Services Specialist	11.5	13.0	13.0	13.0	B	\$3,184-\$3,878*
<i>Support and Services Supervisor</i>	1.0	0.0	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Support and Services Supervisor	1.0	1.0	1.0	1.0	S	\$4,104-\$4,902*
Total:	14.5	15.0	15.0	15.0		
Police Dispatch:						
Accounting Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Tech Support & Applications Specialist	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Deputy Chief of Police	0.2	0.2	0.2	0.2	E	\$9,881*
What-Comm Deputy Director	0.0	0.0	1.0	1.0	E	\$6,822-\$8,292*
Lieutenants	1.0	1.0	0.0	0.0	O	--
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher	26.0	26.0	26.0	26.0	P	\$3,464-\$4,384*
GIS Analyst	1.0	1.0	1.0	1.0	S	\$4,902-\$6,453*
Total:	30.2	30.2	30.2	30.2		
TOTAL POLICE DEPARTMENT	164.9	168.4	172.9	172.9		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	22.5	25.0	26.5	26.5	B	AFSCME 114
Uniformed Employee Group	101.0	103.0	105.0	105.0	D	Police Guild
Non-Represented Employee Group	4.0	3.0	4.0	4.0	E	Non-Union
Police Lieutenants Employee Group	5.0	6.0	6.0	6.0	O	F O P
Public Safety Dispatch Group	26.0	26.0	26.0	26.0	P	W-C Disp Guild
Supervisor/Professional Employee Group	6.0	5.0	5.0	5.0	S	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	0.4	T	Non-Union

*See General Salary Information

Budgeted Positions (continued) – [Municipal Court](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
MUNICIPAL COURT						
Accounting Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Court Process Specialist	9.0	9.0	8.0	8.0	B	\$3,184-\$3,878*
Court Administrator	0.0	0.0	1.0	1.0	E	\$9,294*
<i>Judicial & Supp Services Director</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Court Commissioner	1.0	1.0	1.0	1.0	E	\$8,219*
Program Technician	1.0	1.0	1.0	1.0	E	\$4,038-\$4,909*
Municipal Court Judge	1.0	1.0	1.0	1.0	O	\$10,959*
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
TOTAL MUNICIPAL COURT	15.0	15.0	14.0	14.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Municipal Court Judge</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>O</i>	<i>Elected</i>
<i>Non-Uniformed Employee Group</i>	<i>10.0</i>	<i>10.0</i>	<i>9.0</i>	<i>9.0</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>S</i>	<i>Teamster 231</i>

**See General Salary Information*

– [Parks and Recreation Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
PARKS AND RECREATION						
Administration:						
Accounting Assistant 2	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Office Assistant 2	2.0	2.0	2.0	2.0	B	\$2,825-\$3,447*
Parks & Recreation Director	1.0	1.0	1.0	1.0	E	\$9,512*
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,104-\$4,902*
Subtotal Regular Employees	5.0	5.0	5.0	5.0		
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T	
Total:	5.2	5.2	5.2	5.2		
Design and Development:						
Park Project Specialist	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Department Manager 1	1.0	1.0	1.0	1.0	E	\$6,436-\$7,824*
Landscape Architect	1.0	1.0	1.0	1.0	S	\$5,200-\$6,210*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$6,210-\$7,787*
Total:	5.0	5.0	5.0	5.0		

Budgeted Positions (continued) – [Parks and Recreation Department](#) Continued

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
PARKS AND RECREATION - <i>Continued</i>						
Recreation Services:						
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	1.5	B	\$2,100-\$2,562*
Aquatic Leader - PT	0.8	0.8	0.8	0.8	B	\$2,100-\$2,562*
Aquatics Facility Technician	1.0	1.0	0.0	0.0	B	--
Ed Programs/Activities Coordinator	4.0	4.0	4.0	4.0	B	\$3,585-\$4,367*
Park Specialist	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Park Worker	2.0	2.0	2.0	2.0	B	\$3,003-\$3,657*
Parks Maintenance Aide 3	1.5	1.5	1.5	1.5	B	\$2,369-\$2,882*
Recreation Instructor	2.0	2.0	2.0	2.0	B	\$2,369-\$2,882*
Recreation Instructor - PT	1.3	1.3	1.3	1.3	B	\$2,369-\$2,882*
Department Manager 1	1.0	1.0	1.0	1.0	E	\$6,436-\$7,824*
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,853-\$6,990*
Subtotal Regular Employees	18.1	18.1	17.1	17.1		
Temporary Labor	<u>15.5</u>	<u>15.5</u>	<u>15.5</u>	<u>15.5</u>	T	
Total:	33.6	33.6	32.6	32.6		
Park Operations:						
Park Volunteer Coordinator	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Office Assistant 1	0.5	0.5	0.5	0.5	B	\$2,512-\$3,063*
Office Assistant 3	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Park Arborist	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Park Specialist	6.0	6.0	6.0	6.0	B	\$4,028-\$4,910*
Park Technician	12.0	12.0	12.0	12.0	B	\$3,379-\$4,367*
Park Worker	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Parks Maintenance Aide 2	1.2	1.2	1.2	1.2	B	\$2,100-\$2,562*
Parks Maintenance Aide 3	4.5	5.3	5.3	5.3	B	\$2,369-\$2,882*
Department Manager 1	0.9	0.9	0.9	0.9	E	\$6,436-\$7,824*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	31.1	31.9	31.9	31.9		
Temporary Labor	<u>6.2</u>	<u>6.7</u>	<u>6.7</u>	<u>6.7</u>	T	
Total:	37.3	38.6	38.6	38.6		
Cemetery:						
Office Assistant 1	0.2	0.2	0.2	0.2	B	\$2,512-\$3,063*
Park Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,367*
Park Worker	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Parks Maintenance Aide 3	1.5	1.5	1.5	1.5	B	\$2,369-\$2,882*
Department Manager 1	0.1	0.1	0.1	0.1	E	\$6,436-\$7,824*
Program Coordinator	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	S	\$4,902-\$5,853*
Total:	4.6	4.6	4.6	4.6		
Golf Course:						
Office Assistant 1	0.3	0.3	0.3	0.3	B	\$2,512-\$3,063*
Department Manager 1 (less than .1 FTE)	0.0	0.0	0.0	0.0	E	--
Program Coordinator	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	S	\$4,902-\$5,853*
Total:	0.5	0.5	0.5	0.5		
Note: maintenance service is contracted.						
TOTAL PARKS AND RECREATION	86.2	87.5	86.5	86.5		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	51.3	52.1	51.1	51.1	B	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	9.0	9.0	9.0	9.0	S	Teamster 231
Temporary Labor Employee Group	21.9	22.4	22.4	22.4	T	NU/AFSCME

*See General Salary Information

Budgeted Positions (continued) – Library

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
LIBRARY						
Cataloging Technician - GF	0.0	1.0	1.0	1.0	B	\$3,184-\$3,878*
Cataloging Technician - GF PT	2.3	0.6	0.6	0.6	B	\$3,184-\$3,878*
Library Assistant 1, 2 - GF	3.0	3.0	3.0	3.0	B	\$3,184-\$3,878*
Library Clerk 1 - PT	1.0	1.0	1.0	1.0	B	\$2,512-\$3,063*
Library Clerk 2	3.0	3.0	3.0	3.0	B	\$2,825-\$3,447*
Library Clerk 2 - PT	1.5	2.0	3.2	3.2	B	\$2,825-\$3,447*
Library Clerk 3 - PT	1.0	0.5	0.6	0.6	B	\$2,825-\$3,447*
Library Coordinator	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Library Specialist 2	3.0	3.0	3.0	3.0	B	\$3,184-\$3,878*
Library Specialist 3	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Security Info Attendant - PT	1.5	1.5	1.5	1.5	B	\$2,512-\$3,063*
Administrative Assistant	1.0	1.0	1.0	1.0	E	\$3,593-\$4,368*
Library Communications/Programming Mgr	0.0	0.0	1.0	1.0	E	\$5,098-\$6,197*
Department Manager 1	1.0	1.0	0.0	0.0	E	--
Library Director	1.0	1.0	1.0	1.0	E	\$9,294*
Librarian 1 - PT	1.0	1.0	1.5	1.5	L	\$4,412-\$5,970*
Librarian 2	3.0	3.0	3.0	3.0	L	\$4,623-\$6,255*
Librarian 3	3.0	3.0	3.0	3.0	L	\$5,150-\$6,968*
Division Supervisor	0.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Subtotal Regular Employees	28.3	28.6	30.4	30.4		
Sunday Staffing Reserve	0.0	1.2	0.0	0.0	B	
Sunday Staffing Reserve	0.0	0.5	0.0	0.0	L	
Temporary Labor	13.4	13.4	13.3	13.3	T	
TOTAL LIBRARY	41.7	43.7	43.7	43.7		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	18.3	18.8	18.9	18.9	B	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	3.0	E	Non-Union
Professional Librarians Employee Group	7.0	7.5	7.5	7.5	L	AFSCME 114L
Supervisor/Professional Employee Group	0.0	1.0	1.0	1.0	S	Teamster 231
Temporary Labor Employee Group	13.4	13.4	13.3	13.3	T	NU/AFSCME

*See General Salary Information

Budgeted Positions (continued) – [Museum](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
MUSEUM						
Assist. Ed/Public Programs Coordinator	2.0	2.0	2.0	2.0	B	\$3,585-\$4,367*
Custodial Maint. Worker 1 - PT	0.5	0.0	0.0	0.0	B	--
Custodial Maint. Worker 2	1.0	0.0	0.0	0.0	B	--
Exhibits Assistant	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Museum Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Office Assistant 2 - PT	0.5	0.0	0.0	0.0	B	--
Office Assistant 3	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Security Information Attendants - PT	2.2	2.2	2.2	2.2	B	\$2,512-\$3,063*
Museum Director	1.0	1.0	1.0	1.0	E	\$10,025*
Exhibits Designer	1.0	1.0	1.0	1.0	S	\$4,354-\$5,200*
Museum Curator	2.0	2.0	2.0	2.0	S	\$4,902-\$5,853*
Museum Facilities Manager	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
Subtotal Regular Employees	14.2	11.2	11.2	11.2		
Temporary Labor	2.4	2.4	2.7	2.7	T	
TOTAL MUSEUM	16.6	13.6	13.9	13.9		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	9.2	7.2	7.2	7.2	B	AFSCME 114
Non-Represented Employee Group	1.0	1.0	1.0	1.0	E	Non-Union
Supervisor/Professional Employee Group	4.0	3.0	3.0	3.0	S	Teamster 231
Temporary Labor Employee Group	2.4	2.4	2.7	2.7	T	Non-Union

*See General Salary Information

Budgeted Positions (continued) – [Planning and Community Development Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT						
Planning:						
Office Assistant 2	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Secretary 3	1.0	1.0	0.0	1.0	B	\$3,003-\$3,657*
Department Manager 2	0.0	1.0	1.0	1.0	E	\$6,822-\$8,292*
Planning & Comm. Dev. Director	1.0	1.0	1.0	1.0	E	\$10,959*
Program Specialist	0.8	1.0	1.0	1.0	E	\$4,280-\$5,203*
GIS Analyst	1.0	1.0	1.0	1.0	S	\$4,902-\$6,146*
GIS Analyst, Senior	1.0	1.0	1.0	1.0	S	\$5,517-\$6,917*
Planner 1, 2	8.0	9.0	9.0	9.0	S	\$4,104-\$6,146*
Planner, Senior	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	S	\$5,853-\$7,340*
Total:	16.8	19.0	18.0	19.0		
Community Development:						
Administrative Secretary	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Contract Accounting Specialist	0.0	0.0	1.0	1.0	B	\$3,802-\$4,627*
Accounting Technician	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	--
Housing Rehab. Specialist	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Economic Development Manager	0.0	0.0	1.0	1.0	E	\$7,231-\$8,791*
Development Specialist 2	2.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,354-\$5,200*
Total:	7.0	6.0	7.0	7.0		
Development Services:						
Inspectors	3.0	3.0	3.0	3.0	B	\$4,281-\$6,594*
Office Assistant 1	1.0	1.0	1.0	1.0	B	\$2,512-\$3,063*
Office Assistant 2	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Permit Technician	3.0	3.0	3.0	3.0	B	\$3,802-\$4,627*
Plans Examiner	1.0	2.0	2.0	2.0	B	\$5,107-\$6,221*
Plans Examiner - PT	0.5	0.0	0.0	0.0	B	--
Senior Building Inspector	1.0	1.0	1.0	1.0	B	\$5,107-\$6,221*
Department Manager 2	1.0	0.0	0.0	0.0	E	--
Building Official	1.0	1.0	1.0	1.0	S	\$6,588-\$7,867*
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Business Systems Analyst	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	13.5	14.0	14.0	14.0		
Temporary Labor	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	T	
Total:	13.9	14.4	14.4	14.4		
TOTAL PLANNING DEPARTMENT	37.7	39.4	39.4	40.4		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	15.5	16.0	15.0	16.0	B	AFSCME 114
Non-Represented Employee Group	2.8	3.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	19.0	20.0	20.0	20.0	S	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	0.4	T	Non-Union

*See General Salary Information

Budgeted Positions (continued) – [Hearing Examiner Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
HEARING EXAMINER						
Administrative Assistant - PT	0.5	0.5	0.5	0.5	E	\$3,593-\$4,368*
Hearing Examiner	1.0	1.0	1.0	1.0	E	\$9,987*
TOTAL HEARING EXAMINER DEPT.	1.5	1.5	1.5	1.5		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Represented Employee Group	1.5	1.5	1.5	1.5	E	Non-Union

*See General Salary Information

– [Human Resources Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
HUMAN RESOURCES DEPARTMENT						
Financial Technician	2.0	2.0	2.0	2.0	E	\$3,198-\$3,887*
Human Resources Analyst	2.0	3.0	3.0	3.0	E	\$4,809-\$5,844*
Human Resources Generalist	1.0	0.0	0.0	0.0	E	--
Human Resources Analyst, Senior	0.0	1.0	1.0	1.0	E	\$5,404-\$6,569*
Human Resources Analyst	1.0	0.0	0.0	0.0	E	--
Human Resources Assistant	1.0	1.0	1.0	1.0	E	\$3,390-\$4,121*
Human Resources Director	1.0	1.0	0.0	0.0	E	--
Human Resources Generalist	0.7	0.7	0.7	0.7	E	\$4,280-\$5,203*
Payroll Lead	1.0	1.0	1.0	1.0	E	\$3,593-\$4,368*
Program Manager 1	2.0	2.0	3.0	3.0	E	\$5,728-\$6,963*
Program Specialist	1.0	1.0	1.0	1.0	E	\$4,280-\$5,203*
Subtotal Regular Employees	12.7	12.7	12.7	12.7		
Temporary Labor	0.3	0.3	0.7	0.7	T	
TOTAL HUMAN RESOURCES DEPT.	13.0	13.0	13.4	13.4		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Represented Employee Group	12.7	12.7	12.7	12.7	E	Non-Union
Temporary Labor Employee Group	0.3	0.3	0.7	0.7	T	Non-Union

*See General Salary Information

Budgeted Positions (continued) – [Finance Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
FINANCE DEPARTMENT						
Accounting Assistant 1	0.0	0.0	1.0	1.0	B	\$2,825-\$3,447*
Accounting Assistant 2	1.0	1.0	0.0	0.0	B	--
Accounting Assistant 2	2.0	2.0	2.0	2.0	B	\$3,003-\$3,657*
Accounting Technician	3.0	3.0	4.0	4.0	B	\$3,379-\$4,109*
City Tax Representative	1.0	1.0	0.0	0.0	B	--
Office Assistant 1	0.5	0.0	0.0	0.0	B	--
Micrographics/Imaging Tech - GF	0.4	0.0	0.0	0.0	B	--
Office Assistant 2	0.0	1.0	2.0	2.0	B	\$2,825-\$3,447*
Accounting Assistant 2	1.0	0.0	0.0	0.0	B	--
Office Assistant 2 - PT	0.0	0.9	0.0	0.0	B	--
Records Management Coordinator	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Secretary 3	0.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Administrative Assistant	1.0	1.0	1.0	1.0	E	\$3,593-\$4,368*
Budget Analyst	0.0	0.0	2.0	2.0	E	\$4,809-\$5,844*
Program Specialist	1.0	2.0	0.0	0.0	E	--
Program Technician - PT	0.7	0.0	0.0	0.0	E	--
Department Manager 2	0.0	1.0	0.0	0.0	E	--
Finance Director	1.0	1.0	1.0	1.0	E	\$10,959*
Internal Auditor	0.0	1.0	0.0	0.0	E	--
Program Manager 2	3.0	1.0	2.0	2.0	E	\$6,072-\$7,751*
Accountant 1, 2	3.0	4.0	3.0	3.0	S	\$4,620-\$6,146*
Program Coordinator	0.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	0.0	0.0	0.0	E	--
TOTAL FINANCE DEPARTMENT	20.6	22.9	21.0	21.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	9.9	10.9	11.0	11.0	B	AFSCME 114
Non-Represented Employee Group	7.7	7.0	6.0	6.0	E	Non-Union
Supervisor/Professional Employee Group	3.0	5.0	4.0	4.0	S	Teamster 231

*See General Salary Information

Budgeted Positions (continued) – [Information Technology Services Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
INFORMATION TECHNOLOGY SERVICES DEPARTMENT						
Accounting Technician	0.6	1.0	1.0	1.0	B	\$3,379-\$4,109*
Network Technician 2	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Office Assistant 2	1.0	1.0	0.6	0.6	B	\$2,825-\$3,447*
Tech. Support & Applications Spec.	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Tech. Support & Training Spec.	5.0	5.0	5.0	5.0	B	\$4,536-\$5,522*
Television Production Assistant	0.0	0.8	1.0	1.0	B	\$3,802-\$4,627*
Applications Manager	0.0	0.0	1.0	1.0	B	\$7,231-\$8,791*
Department Manager 1 (Delay Hire)	0.0	0.5	0.0	0.0	E	--
Information Tech. Serv. Director	1.0	1.0	1.0	1.0	E	\$10,311*
GIS Analyst Senior (estimated)	0.0	0.0	1.0	1.0	S	\$5,517-\$6,917*
GIS Analyst	1.0	1.0	0.0	0.0	S	--
GIS Analyst Senior	1.0	1.0	1.0	1.0	S	\$5,517-\$6,917*
Network Administrator	1.0	1.0	1.0	1.0	S	\$6,210-\$7,787*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	2.0	2.0	2.0	2.0	S	\$5,853-\$7,707*
Systems Analyst 2	7.0	7.0	7.0	7.0	S	\$5,853-\$7,707*
Subtotal Regular Employees	22.6	24.3	24.6	24.6		
Temporary Labor	0.6	0.0	0.0	0.0	T	
TOTAL INFO TECH SERVICES DEPT.	23.2	24.3	24.6	24.6		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	8.6	9.8	9.6	9.6	B	AFSCME 114
Non-Represented Employee Group	1.0	1.5	2.0	2.0	E	Non-Union
Supervisor/Professional Employee Group	13.0	13.0	13.0	13.0	S	Teamster 231
Temporary Labor Employee Group	0.6	0.0	0.0	0.0	T	Non-Union

*See General Salary Information

– [Legal Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
LEGAL DEPARTMENT						
Assistant City Attorney	2.0	2.0	2.0	2.0	E	\$5,404-\$6,569*
Assistant City Attorney, Senior	4.8	4.8	4.8	4.8	E	\$6,822-\$8,707*
City Attorney	1.0	1.0	1.0	1.0	E	\$10,959*
Deputy City Attorney	0.0	1.0	1.0	1.0	E	\$7,231-\$9,231*
Assistant City Attorney, Senior	1.0	0.0	0.0	0.0	E	--
Legal Administrative Assistant	1.0	1.0	0.7	0.7	E	\$4,038-\$4,909*
Legal Assistant	1.0	1.0	1.0	1.0	E	\$3,390-\$4,121*
Legal Program Technician	0.0	0.0	1.0	1.0	E	\$4,038-\$4,909*
Legal Assistant	1.0	1.0	0.0	0.0	E	--
Program Specialist	1.0	1.0	1.0	1.0	E	\$4,280-\$5,203*
Subtotal Regular Employees	12.8	12.8	12.5	12.5		
Temporary Labor	0.0	0.0	0.3	0.3	T	
TOTAL LEGAL	12.8	12.8	12.8	12.8		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Represented Employee Group	12.8	12.8	12.5	12.5	E	Non-Union

*See General Salary Information

Personnel

Budgeted Positions (continued) – [Executive Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
EXECUTIVE DEPARTMENT						
Administrative Assistant	1.0	1.0	1.0	1.0	E	\$3,593-\$4,368*
Communications Director	0.0	0.0	1.0	1.0	E	\$6,436-\$7,824*
Program Manager 2	0.0	1.0	0.0	0.0	E	--
Program Specialist	1.0	0.0	0.0	0.0	E	--
Deputy Administrator	0.0	0.0	1.0	1.0	E	\$8,543*
Program Manager 2	0.0	1.0	0.0	0.0	E	--
Program Coordinator	1.0	0.0	0.0	0.0	E	--
Economic Development Manager	1.0	1.0	0.0	0.0	E	--
Executive Assistant	1.0	1.0	1.0	1.0	E	\$4,038-\$4,909*
Office Assistant	1.0	1.0	1.0	1.0	E	\$2,846-\$3,459*
Program Manager 2	1.0	1.0	0.0	0.0	E	--
Mayor	1.0	1.0	1.0	1.0	O	\$11,287*
TOTAL EXECUTIVE	8.0	8.0	6.0	6.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
Mayor	1.0	1.0	1.0	1.0	O	Elected
Non-Represented Employee Group	7.0	7.0	5.0	5.0	E	Non-Union

*See General Salary Information

– [Legislative Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
LEGISLATIVE						
Council Members	7.0	7.0	7.0	7.0	O	\$1,950*
Program Technician	0.0	0.0	1.0	1.0	E	\$4,038-\$4,909*
Executive Assistant	1.0	1.0	0.0	0.0	E	--
Senior Legislative Policy Analyst	0.0	0.0	1.0	1.0	E	\$5,098-\$6,197*
Program Specialist	1.0	1.0	0.0	0.0	E	--
Subtotal Regular Employees	9.0	9.0	9.0	9.0		
Temporary Labor	0.2	0.2	0.2	0.2	T	
TOTAL LEGISLATIVE	9.2	9.2	9.2	9.2		
STAFFING SUMMARY BY BARGAINING UNIT:						
Council Members	7.0	7.0	7.0	7.0	O	Elected
Non-Represented Employee Group	2.0	2.0	2.0	2.0	E	Non-Union
Temporary Labor Employee Group	0.2	0.2	0.2	0.2	T	Non-Union

*See General Salary Information

– [Public Development Authority](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
PUBLIC DEVELOPMENT AUTHORITY						
Administrative Assistant	0.8	0.8	0.0	0.0	E	--
TOTAL PUBLIC DEVELOPMENT AUTH.	0.8	0.8	0.0	0.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Represented Employee Group	0.8	0.8	0.0	0.0	E	Non-Union

Budgeted Positions (continued) – [Public Works Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
PUBLIC WORKS						
P.W. Administration:						
Accounting Assistant 2	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Accounting Technician	3.0	3.0	3.0	3.0	B	\$3,379-\$4,109*
Administrative Secretary	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Office Assistant 2	2.0	2.0	2.0	2.0	B	\$2,825-\$3,447*
Office Assistant 3	0.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Safety Specialist	1.0	1.0	1.0	1.0	B	\$4,536-\$5,522*
Assistant Director	1.0	1.0	1.0	1.0	E	\$7,665-\$9,783*
Department Manager 1	0.0	0.7	0.0	0.0	E	--
Director of Public Works	1.0	1.0	1.0	1.0	E	\$10,959*
Program Specialist	1.0	1.0	0.0	0.0	E	--
Program Coordinator	2.0	2.0	2.0	2.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Support and Services Supervisor	0.0	1.0	1.0	1.0	S	\$4,104-\$4,902*
Administrative Secretary	1.0	0.0	0.0	0.0	B	--
Systems Analyst 1	1.0	1.0	1.0	1.0	S	\$4,902-\$6,453*
Subtotal Regular Employees	16.0	17.7	16.0	16.0		
Temporary Labor	0.2	0.2	0.2	0.2	T	
Total:	16.2	17.9	16.2	16.2		
Natural Resources:						
Administrative Secretary - PT	0.0	0.0	0.7	0.7	B	\$3,379-\$4,109*
Office Assistant 2 - PT	0.0	0.7	0.0	0.0	B	--
Ed Programs/Activities Coordinator - PT	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Engineering Technician	1.0	4.0	4.0	4.0	B	\$3,802-\$4,627*
Engineering Technician - LT	0.5	0.0	0.0	0.0	B	--
Senior Surface Water Technician	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Source Control Technician - PT	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Assistant Director/Natural Resources	1.0	1.0	1.0	1.0	E	\$7,665-\$9,317*
Program Manager 2	2.0	1.8	1.8	1.8	E	\$6,072-\$7,382*
Program Coordinator	0.0	0.0	2.0	2.0	S	\$4,902-\$5,853*
Program Coordinator - LT	1.0	0.5	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Project Engineer	0.0	1.0	1.0	1.0	S	\$6,210-\$7,787*
Subtotal Regular Employees	9.5	13.0	14.5	14.5		
Temporary Labor	5.7	5.7	11.1	11.1	T	
Total:	15.2	18.7	25.6	25.6		
Watershed Acquisition and Management						
Skilled Worker 2 (estimated)	0.0	0.0	1.0	1.0	B	\$3,184-\$4,367*
Program Manager 2	0.0	0.2	0.2	0.2	E	\$6,072-\$7,382*
Total:	0.0	0.2	1.2	1.2		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
<u>PUBLIC WORKS - Continued</u>						
Treatment Plants:						
Incinerator Operator 1	3.0	2.0	2.0	2.0	B	\$4,536-\$5,522*
Lab Technician	4.0	4.0	4.0	4.0	B	\$4,028-\$4,910*
Maintenance Specialist	3.0	3.0	3.0	3.0	B	\$5,107-\$6,221*
Maintenance Technician	7.0	7.0	7.0	7.0	B	\$4,536-\$5,522*
Maintenance Worker 3	2.0	2.0	2.0	2.0	B	\$3,585-\$4,367*
Plant Operator In Training	2.0	4.0	4.0	4.0	B	\$4,536-\$5,522*
Plant Operator 1 & 2	7.0	6.0	8.0	10.0	B	\$4,813-\$6,221*
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Utility Worker 1 & 2, Skilled Worker 1	2.0	2.0	2.0	2.0	B	\$3,184-\$4,367*
Department Manager 2	1.0	1.0	1.0	1.0	E	\$6,822-\$8,292*
Program Manager 1	4.0	4.0	4.0	4.0	S	\$5,853-\$6,990*
Water Quality Specialist	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,200-\$6,521*
Subtotal Regular Employees	38.0	38.0	40.0	42.0		
Temporary Labor	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	T	
Total:	42.4	42.4	44.4	46.4		
Utilities:						
Utility Locator	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Utility Worker 1, 2	3.0	5.0	5.0	5.0	B	\$3,184-\$4,109*
Utility Worker 1, 2 - LT	2.0	2.0	0.5	0.0	B	\$3,184-\$4,109*
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	9.0	B	\$3,184-\$4,627*
Water Distribution Specialist 2, 3, 4, 5	16.0	14.0	14.0	14.0	B	\$3,379-\$5,210*
Department Manager 2	0.0	0.0	0.4	0.4	E	\$6,822-\$8,292*
Division Supervisor	3.0	3.0	3.0	3.0	S	\$4,902-\$5,853*
Program Coordinator	1.0	1.0	0.0	0.0	S	--
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
Subtotal Regular Employees	36.0	36.0	32.9	32.4		
Temporary Labor	<u>3.3</u>	<u>3.3</u>	<u>2.7</u>	<u>2.7</u>	T	
Total:	39.3	39.3	35.6	35.1		
Maintenance:						
Neighborhood Code Compliance Officer	1.0	1.0	0.0	0.0	B	--
Utility Worker 1, 2; Skilled Worker 1, 2	19.0	19.0	19.0	22.0	B	\$3,184-\$4,627*
Department Manager 2	1.0	1.0	0.6	0.6	E	\$6,822-\$8,292*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	23.0	23.0	21.6	24.6		
Temporary Labor	<u>2.8</u>	<u>2.8</u>	<u>2.8</u>	<u>2.8</u>	T	
Total:	25.8	25.8	24.4	27.4		
Purchasing & Materials Management:						
Buyer	2.0	2.0	2.0	2.0	B	\$3,802-\$4,627*
Lead Buyer	1.0	1.0	1.0	1.0	B	\$5,107-\$6,221*
Warehouse Worker	3.0	4.0	4.0	4.0	B	\$3,585-\$4,367*
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 2	0.0	0.0	1.0	1.0	S	\$6,210-\$7,416*
Department Manager 1	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	E	--
Subtotal Regular Employees	8.0	8.0	9.0	9.0		
Temporary Labor	<u>1.0</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	T	
Total:	9.0	8.6	9.6	9.6		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
PUBLIC WORKS - <i>Continued</i>						
Supervision & Technology:						
GIS Technician, Senior	3.0	3.0	3.0	3.0	B	\$4,536-\$5,522*
Office Assistant 2	1.0	0.0	0.0	0.0	B	--
Operations Data Assistant	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Service Representative 1, 2	3.0	3.0	3.0	3.0	B	\$3,184-\$4,367*
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,853-\$6,990*
Subtotal Regular Employees	9.0	8.0	8.0	8.0		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
Total:	9.5	8.5	8.5	8.5		
Fleet Administration:						
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	5.0	B	\$4,028-\$5,210*
Fleet Maint. Mechanic 5	2.0	2.0	2.0	2.0	B	\$4,536-\$5,522*
Service Writer	0.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Service Writer - LT	1.0	0.0	0.0	0.0	B	--
Department Manager 1	0.0	0.3	0.0	0.0	E	--
Department Manager 2	0.0	0.0	0.2	0.2	E	\$6,822-\$8,292*
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	9.0	9.3	9.2	9.2		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
Total:	9.5	9.8	9.7	9.7		
Facilities:						
Aquatics Facility Technician	0.0	0.0	1.0	1.0	B	\$3,379-\$4,109*
Custodial Maint. Worker 1	11.0	12.0	13.0	13.0	B	\$2,512-\$3,063*
Custodial Maint. Worker 1 - GF	1.0	1.0	1.0	1.0	B	\$2,694-\$3,283*
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	0.5	B	\$2,512-\$3,063*
Custodial Maint. Worker 2	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Maintenance Worker 3	4.0	5.0	5.0	5.0	B	\$3,585-\$4,367*
Department Manager 2	0.0	0.0	0.2	0.2	E	\$6,822-\$8,292*
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 2	0.0	0.0	1.0	1.0	S	\$6,210-\$7,416*
<i>Program Manager 1</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Project Manager	0.0	0.0	1.0	1.0	S	\$5,200-\$6,521*
<i>Program Specialist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Total:	20.5	22.5	24.7	24.7		
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T	
Total:	21.5	23.5	25.7	25.7		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016	Employee Group	Monthly Salary Range
Engineering:						
Associate Engineering Technician	0.5	1.0	1.0	1.0	B	\$3,379-\$4,109*
Engineering Assistant	1.0	1.0	1.0	1.0	B	\$4,536-\$5,522*
Engineering Technician	2.0	2.0	2.0	2.0	B	\$3,802-\$4,627*
Project Records Coordinator	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Property Acquisition Specialist	1.0	1.0	1.0	1.0	B	\$4,536-\$5,522*
Senior Construction Inspector	3.0	4.0	4.0	4.0	B	\$4,281-\$5,210*
Senior Construction Inspector - LT	0.0	1.0	1.0	0.0	B	\$4,281-\$5,210*
Senior Permits Reviewer	2.0	2.0	3.0	3.0	B	\$4,281-\$5,210*
Senior Surveyor	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Assistant Director	1.0	1.0	1.0	1.0	E	\$7,665-\$9,783*
Department Manager 2	1.0	1.0	1.0	1.0	E	\$6,822-\$8,292*
Planner 2	1.0	1.0	1.0	1.0	S	\$4,902-\$6,146*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Program Specialist	1.0	1.0	1.0	1.0	S	\$4,354-\$5,200*
Project Engineer	4.0	5.0	5.0	5.0	S	\$6,210-\$7,787*
Project Engineer - LT	1.0	1.0	1.0	1.0	S	\$6,210-\$7,787*
Utility Engineer	1.0	1.0	1.0	1.0	S	\$5,517-\$6,588*
Utility Operations Engineer	0.0	0.0	1.0	1.0	S	\$5,517-\$6,588*
Subtotal Regular Employees	24.5	28.0	30.0	29.0		
Temporary Labor	1.0	1.0	1.0	1.0	T	
Total:	25.5	29.0	31.0	30.0		
Transportation:						
Associate Engineering Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Associate Engineering Technician - LT (Conduit)	0.5	0.0	0.0	0.0	B	--
Electronics Tech, Electronics Spec	4.0	4.0	5.0	5.0	B	\$4,028-\$5,864*
Parking Controls Technician 1	1.0	2.0	2.0	2.0	B	\$2,825-\$3,447*
Parking Controls Technician 1 - GF	1.0	0.0	0.0	0.0	B	--
Parking Controls Technician 2	0.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Parking Controls Technician 2 - GF	1.0	0.0	0.0	0.0	B	--
Secretary 3	1.0	0.0	0.0	0.0	B	--
Signal Systems Specialist	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Skilled Worker 2	2.0	2.0	2.0	2.0	B	\$3,802-\$4,627*
Utility 2, Skilled Worker 1	3.0	3.0	3.0	3.0	B	\$3,379-\$4,367*
Department Manager 2	1.0	1.0	0.6	0.6	E	\$6,822-\$8,292*
Program Manager 1	1.0	1.0	0.0	0.0	S	--
Program Manager 2	1.0	1.0	1.0	1.0	S	\$6,210-\$7,416*
Traffic Operations Engineer	1.0	1.0	1.0	1.0	S	\$5,517-\$6,588*
Subtotal Regular Employees	19.5	18.0	17.6	17.6		
Temporary Labor	2.5	2.5	2.5	2.5	T	
Total:	22.0	20.5	20.1	20.1		
TOTAL PUBLIC WORKS	235.9	244.2	252.0	255.5		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	162.0	168.2	172.7	176.2	B	AFSCME 114
Non-Represented Employee Group	12.0	12.0	10.0	10.0	E	Non-Union
Supervisor/Professional Employee Group	39.0	41.5	42.0	42.0	S	Teamster 231
Temporary Labor Employee Group	22.9	22.5	27.3	27.3	T	Non-Union

*See General Salary Information

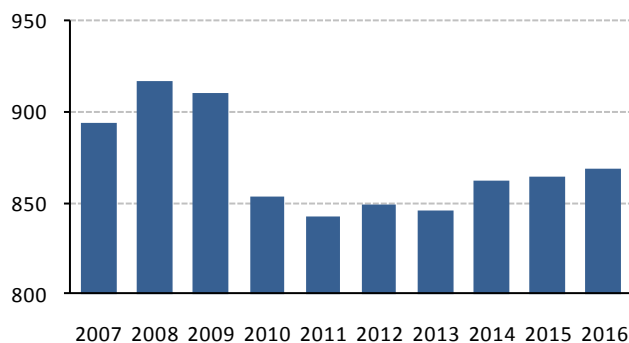
Budgeted Positions (continued)– Citywide Total

GRAND TOTAL - CITY-WIDE	ADOPTED 2013	ADOPTED 2014	REQUESTED 2015	REQUESTED 2016
	845.8	861.8	863.9	868.4

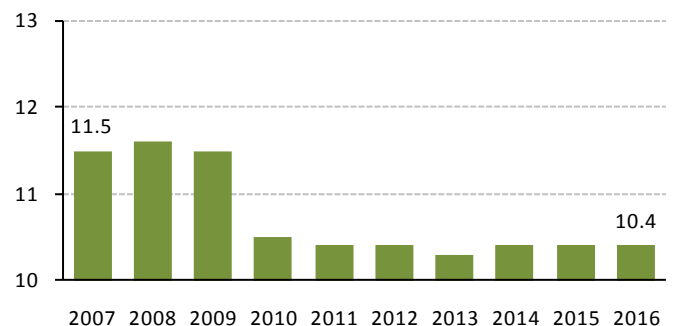
**10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS
FROM ADOPTED BUDGETS**

Employee Group	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Elected Mayor (and Finance Director through 2007)	2.0	1.0	1.0	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	83.9	90.8	87.0	80.1	76.9	79.6	77.1	79.3	75.7	75.7
Supervisors and Professionals	108.6	107.8	106.0	100.0	97.5	97.0	96.0	100.5	100.0	100.0
Professional Librarians	8.0	8.0	8.0	6.3	7.0	6.7	7.0	7.5	7.5	7.5
Emergency Med Svcs Dispatch	12.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Fire Supervisors	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0
Firefighters	132.0	135.0	133.0	129.0	133.0	133.0	127.5	123.5	120.0	120.0
Police Uniformed	102.0	102.0	106.0	99.7	101.0	102.0	101.0	103.0	105.0	105.0
Police Lieutenants							5.0	6.0	6.0	6.0
WHAT COMM Dispatch	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	336.5	352.1	351.6	319.8	310.2	314.9	313.7	325.0	327.0	331.5
TOTAL REGULAR	827.0	851.7	847.6	790.9	781.6	789.2	783.3	799.8	796.2	800.7
Temporary Labor	66.6	64.6	62.6	62.0	60.6	60.2	62.5	62.0	67.7	67.7
TOTAL PAID WORKFORCE	893.6	916.3	910.2	852.9	842.2	849.4	845.8	861.8	863.9	868.4

TOTAL BUDGETED POSITIONS



FTE's per 1,000 City Population



Source for population through 2014 – State of Washington
Office of Financial Management

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