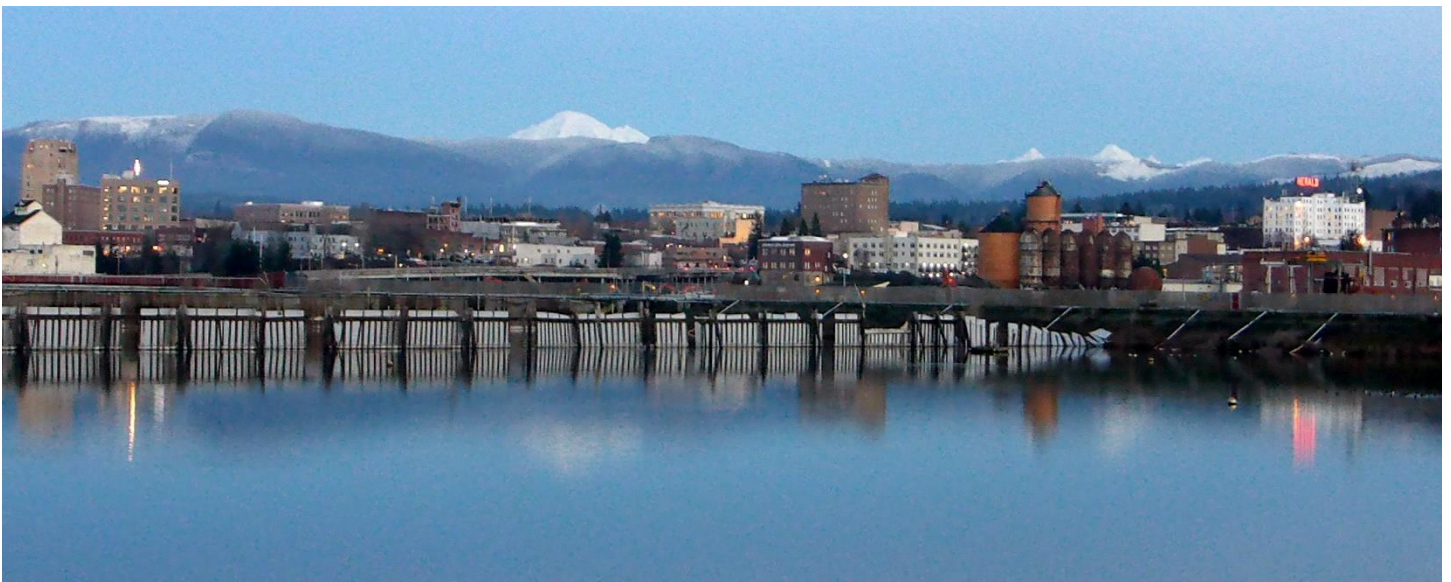




2017-18 Adopted Biennial Budget

City of Bellingham, Washington



Cover (lower) photo “The Changing Face of my Hometown” by Jan Chapman

The budget is prepared by Finance Department staff:

*Finance Director, Brian Henshaw
Budget Analyst, Karla Buckingham*

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

Table of Contents

Table of Contents.....	1
Mayor's Budget Message.....	7
Legacies and Guidelines.....	11
Legacies and ➤ Strategic Commitments	11
General Financial Management Guidelines Summary.....	13
Capital Facilities Task Force Report	15
City Structure and Services	19
Services Provided by the City.....	19
Organizational Structure	19
City Organization Chart.....	20
Elected Officials.....	21
Administrative Department Heads	22
Local Economic Factors.....	23
Population	23
Employment.....	24
Unemployment	25
Retail Sales Tax.....	26
Business and Occupation Tax.....	27
Building Permit and Construction Activity	28
Property Tax.....	29
Sales Tax and Property Tax Distribution – City and Other Agencies.....	31
Distribution of Sales Tax	31
Distribution of Property Tax	32
Budget Overview.....	33
Preparing the Budget	33
Amending the Budget	33
Budget Control	33
Fund Type Descriptions and Accountability	34
Changes in Estimated Reserve Balances Report	37
Explanations of Significant Changes in Estimated Reserve Balances	38
Balanced Budget	39
Reserves.....	39
Summary of Estimated Revenues, Expenditures and Reserves by Account Type and Fund Type	40
Account Type Category Definitions.....	41
Revenue Types	41
Expenditure Types	41
Citywide Expenditures by Sub Type for All Funds.....	43
Revenues – Sources and Trends	45

Table of Contents

Revenue Forecast Overview	45
General Fund Revenues	46
Street Fund Revenues	51
Water Fund Revenues.....	52
Wastewater Fund Revenues	53
Storm and Surface Water Fund Revenues	54
Solid Waste Fund Revenues.....	55
Medic One Fund Revenues	56
Development Services Fund Revenues.....	57
Fund Budgets	59
General Fund.....	59
Special Revenue Funds.....	60
Street Funds	60
Federal Building Fund	61
Library Gift Fund	61
Olympic Pipeline Incident Fund	62
Olympic-Whatcom Falls Park Fund	62
Environmental Remediation Fund	63
Real Estate Excise Tax Funds.....	63
Police Special Revenue Funds.....	64
Public Safety Dispatch Fund.....	65
Transportation Benefit District Fund	66
Public, Education and Government Access TV Funds.....	67
Greenways Funds.....	68
Park Impact Fee Fund	69
Sportsplex Fund	69
Tourism Fund	70
Low Income Housing Fund.....	70
Community Development Block Grant and HOME Funds	71
Debt Funds	72
Debt Service Funds	72
LID Guaranty Fund	72
Construction Funds	73
Enterprise Funds	74
Water Fund	74
Watershed Sub-Fund	75
Wastewater Fund.....	76
Storm and Surface Water Utility Fund.....	77
Solid Waste Fund	78
Cemetery Fund.....	79
Golf Course Fund	79
Parking Services Fund	80
Medic One Fund.....	81
Development Services Fund	82

Internal Service Funds.....	83
Fleet Administration Fund	83
Radio Communications Sub-Fund.....	83
Purchasing & Materials Management Fund	84
Facilities	85
Technology and Telecom Fund	86
Claims and Litigation Fund.....	87
Employee Benefits Funds.....	88
Public Works Administration & Engineering Fund.....	89
Trust Funds.....	89
Fire and Police Pension Funds	89
Permanent Funds	90
Greenways Maintenance Endowment Fund	90
Natural Resources Protection and Restoration Fund	90
Public Facilities District Fund	91
Citywide Total - All Funds.....	92
Department Budgets - Public Safety.....	93
Police Department	93
2017-2018 Work Plan	94
Budget Summary	94
Fire Department.....	100
2017-2018 Work Plan	101
Budget Summary	101
Municipal Court.....	106
2017-2018 Work Plan	107
Budget Summary	107
Department Budgets - Recreation and Culture	108
Parks and Recreation Department.....	108
2017-2018 Work Plan	109
Budget Summary	109
Library	113
2017-2018 Work Plan	115
Budget Summary	115
Museum	118
2017-2018 Work Plan	119
Budget Summary	119
Department Budgets - Planning and Community Development	121
Planning & Community Development Department.....	121
2017-2018 Work Plan	123
Budget Summary	124
Hearing Examiner	128
Budget Summary	128

Table of Contents

Department Budgets - General Government	129
Human Resources Department.....	129
2017-2018 Work Plan	130
Budget Summary	131
Information Technology Services Department	135
2017-2018 Work Plan	135
Budget Summary	136
Finance Department	140
2017-2018 Work Plan	141
Budget Summary	141
Legal Department.....	144
2017-2018 Work Plan	144
Budget Summary	145
Executive Department	147
2017-2018 Work Plan	148
Budget Summary	148
Legislative Department	149
Budget Summary	149
Non-Departmental	150
Department Budget - Discrete Component Unit	151
Public Facilities District	151
Budget Summary	151
Department Budget - Public Works	152
Public Works Department.....	152
2017-2018 Work Plan	153
Budget Summary	154
2017-2018 Capital Budget and 2017-2022 Capital Facilities Plan	165
Capital Summary by Department.....	167
Capital Summary by Fund	167
Long Term Debt Summary	177
Types of Bonds	177
Legal Debt Capacity Limits	177
General Obligation Debt	179
Local Improvement District Bonds.....	179
Revenue Bonds.....	180
Budgeted Positions – Introduction	181
Budgeted Positions - Public Safety	182
Police Department	182
Fire Department.....	183
Municipal Court.....	183

Budgeted Positions - Planning and Community Development.....	184
Planning and Community Development Department	184
Hearing Examiner	184
Budgeted Positions - Recreation and Culture	185
Parks and Recreation Department.....	185
Library	186
Museum	186
Budgeted Positions - General Government	187
Human Resources Department.....	187
Information Technology Services Department	187
Finance Department	188
Legal Department.....	188
Executive Department - Mayor's Office.....	189
Legislative Department - Council Office	189
Budgeted Positions - Public Works	190
Public Works Department.....	190
Budgeted Positions - Citywide	192

This page intentionally blank.

Mayor's Budget Message



MAYOR'S OFFICE

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

TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Kelli Linville

DATE: December 29, 2016

RE: 2017-2018 Biennial Budget

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

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

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

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

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

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

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

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

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



Mayor Kelli Linville

This page intentionally blank.

Legacies and Guidelines

Guidelines for budget development include the City Council's Legacies and Strategic Commitments, City Financial Management Guidelines, and Guiding Principles for Capital Facilities investment.

Legacies and ➤ Strategic Commitments

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

Clean, Safe Drinking Water

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

Healthy Environment

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

Vibrant Sustainable Economy

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

Sense of Place

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

Safe and Prepared Community

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

Mobility & Connectivity Options

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

Access to Quality of Life Amenities

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

Quality, Responsive City Services

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

Equity & Social Justice

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

More information

Visit the [Performance Measures page](#) on the City's web site for more information.

General Financial Management Guidelines Summary

1. 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 is 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. It is intended that these policies be applied broadly and yet be flexible to meet specific circumstances as they arise.

2. 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.

3. 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.

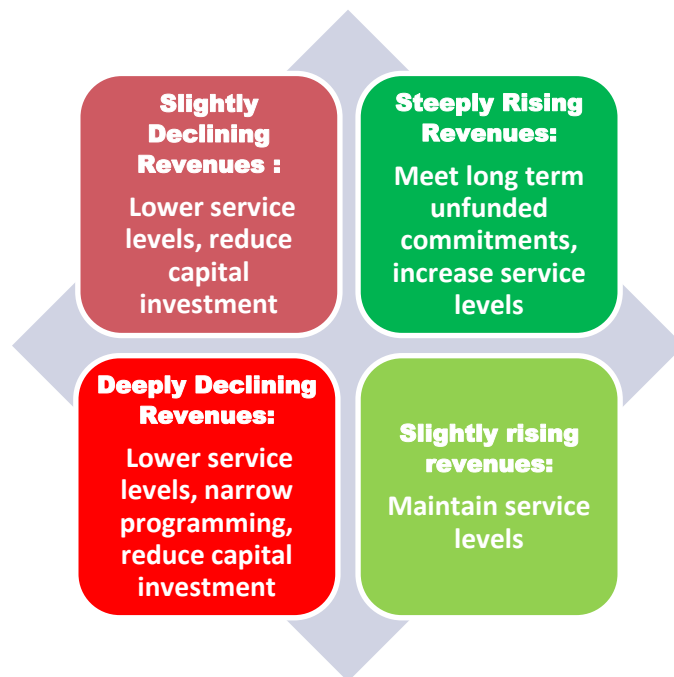
4. Breadth of application

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 document 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.

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.

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.

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.

This page intentionally blank.

City Structure and Services

Services Provided by the City

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

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

Organizational Structure

The City's charter establishes a council-mayor form of government. City management is led by the elected Mayor in a strong-Mayor, weak-Council form of government. Six council members are elected by wards and serve four-year terms. Three are elected every two years. The seventh council member is elected every two years in an at-large capacity. The Mayor is elected for a four-year term.

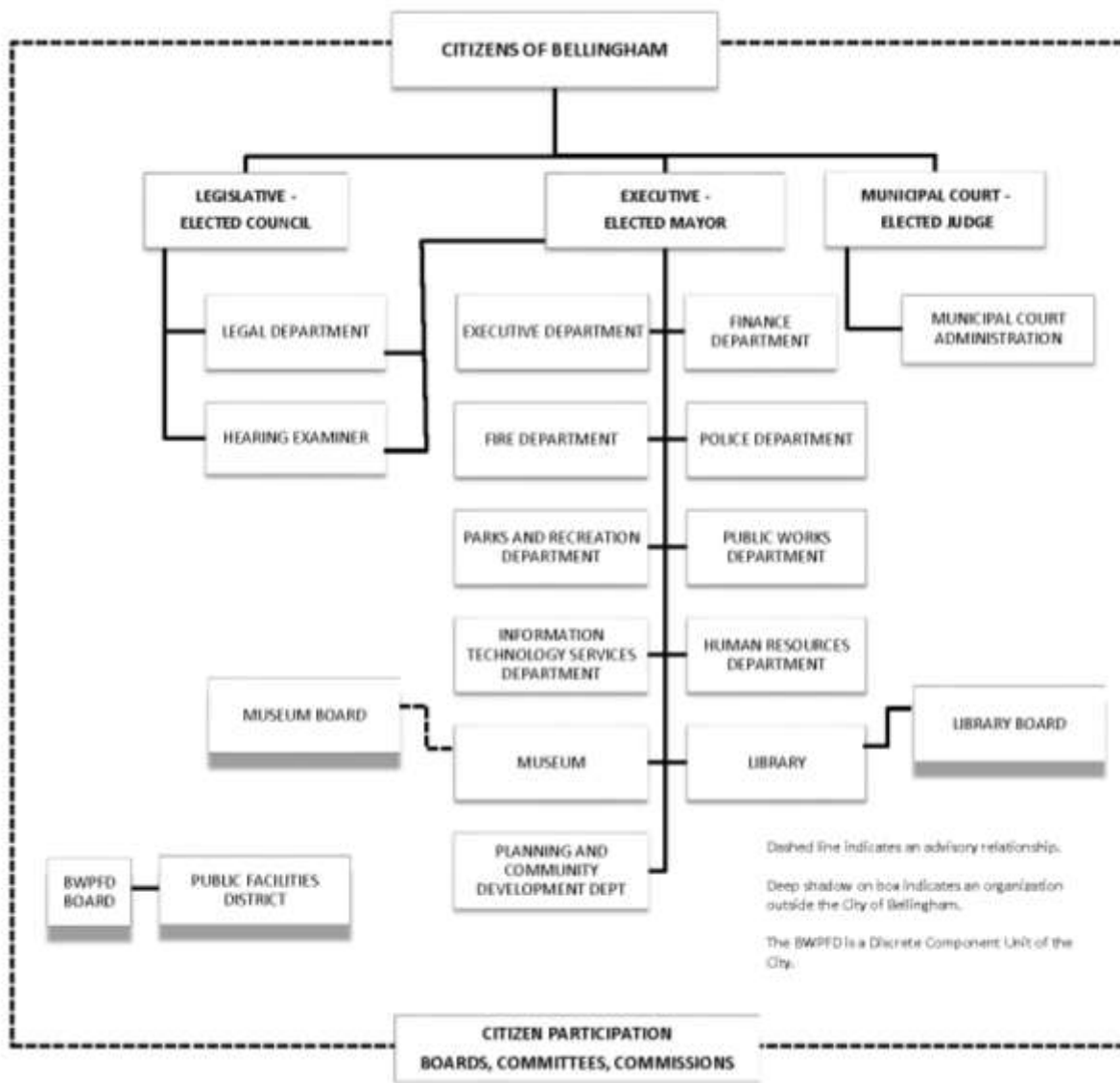
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

The City of Bellingham is structured into departments, which may be further divided into operating divisions. Each department or division is broken down into its functional units or groups. The City organization chart, on the following page, shows the elected officials, operating departments and some of the citizen boards, committees, and commissions that assist the City to function.

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

City Organization Chart



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

Elected Officials

Kelli Linville, **MAYOR**

Mayor's Office (360) 778-8100

Deputy Administrator, Brian Heinrich

Communications Director, Vanessa Blackburn

Email..... mayorsoffice@cob.org

Debra Lev, **MUNICIPAL COURT JUDGE**

Bellingham Municipal Court (360) 778-8150

2016 CITY COUNCIL

Council Office (360) 778-8200

Email..... ccmail@cob.org

April Barker 1st Ward

Gene Knutson..... 2nd Ward

Daniel Hammill..... 3rd Ward

Pinky Vargas 4th Ward

Terry Bornemann 5th Ward

Michael Lilliquist 6th Ward

Roxanne Murphy..... At-Large

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

Administrative Department Heads

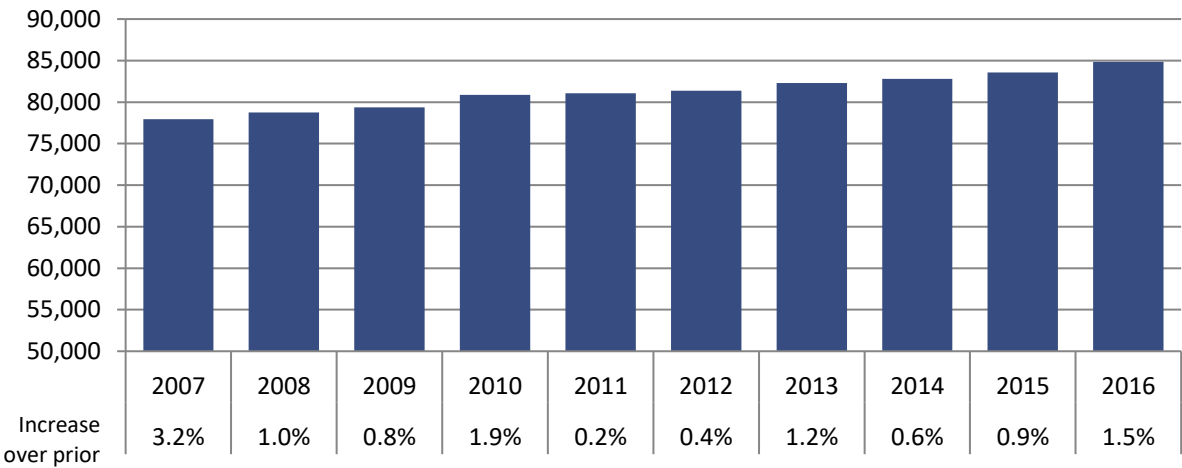
Police Chief , Clifford Cook	(360) 778-8600
Fire Chief , Bill Newbold	(360) 778-8400
Court Administrator , Darlene Peterson	(360) 778-8150
Parks and Recreation Director , Leslie Bryson	(360) 778-7000
Library Director , Nancy Kerr	(360) 778-7220
Museum Director , Patricia Leach	(360) 778-8930
Planning and Community Development Director , Rick Sepler	(360) 778-8300
Hearing Examiner contracted, Sharon Rice.....	(360) 778-8399
Human Resources (Finance Director and Deputy Administrator, jointly).....	(360) 778-8220
Finance Director , Brian Henshaw	(360) 778-8010
Information Technology Services Department Director , Marty Mulholland.....	(360) 778-8050
City Attorney , Peter Ruffatto	(360) 778-8270
Public Works Director , Ted Carlson	(360) 778-7900

Local Economic Factors

Population

Bellingham’s population, as of April 2016, was estimated at 84,850 by the [Washington State Office of Financial Management](#) (WAOFM). WAOFM estimates the population annually, then adjusts those estimates when a Federal census is completed. Population figures through 2010 were restated from their prior published estimates after the 2010 census.

City of Bellingham Population



Land size: The City encompasses approximately 28 square miles.

Employment

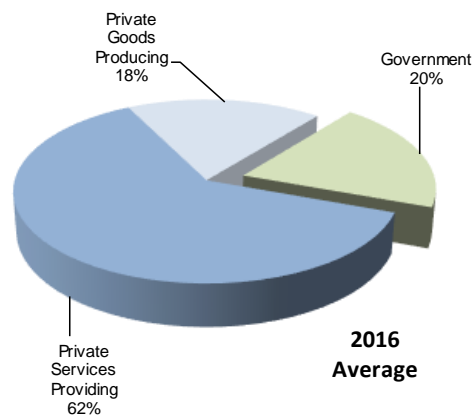
Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

Not Seasonally Adjusted, # of jobs in Thousand

	2013	2014	2015	2016
PRIVATE GOODS PRODUCING	14.8	15.1	15.9	16.7
MINING, LOGGING AND CONSTRUCTION	5.7	5.9	6.5	6.8
MANUFACTURING	9.1	9.2	9.4	9.9
PRIVATE SERVICES PROVIDING	53.0	54.1	55.0	56.4
TRADE, TRANSPORT, UTILITIES	16.0	16.2	16.2	16.5
Retail Trade (Included in Trade above)	11.1	11.2	11.2	11.4
FINANCIAL ACTIVITIES	3.2	3.2	3.3	3.3
PROFESSIONAL & BUSINESS SERVICES	7.3	7.7	8.1	8.1
LEISURE AND HOSPITALITY	9.5	9.9	10.2	10.6
OTHER SERVICES	17.0	17.1	17.2	17.9
GOVERNMENT	16.4	16.7	17.6	17.9
FEDERAL	1.4	1.4	1.4	1.4
STATE	5.4	5.6	6.4	6.6
LOCAL	9.6	9.7	9.8	9.9
TOTAL NON-FARM	84.2	85.9	88.5	91.0

Bureau of Labor and Statistics

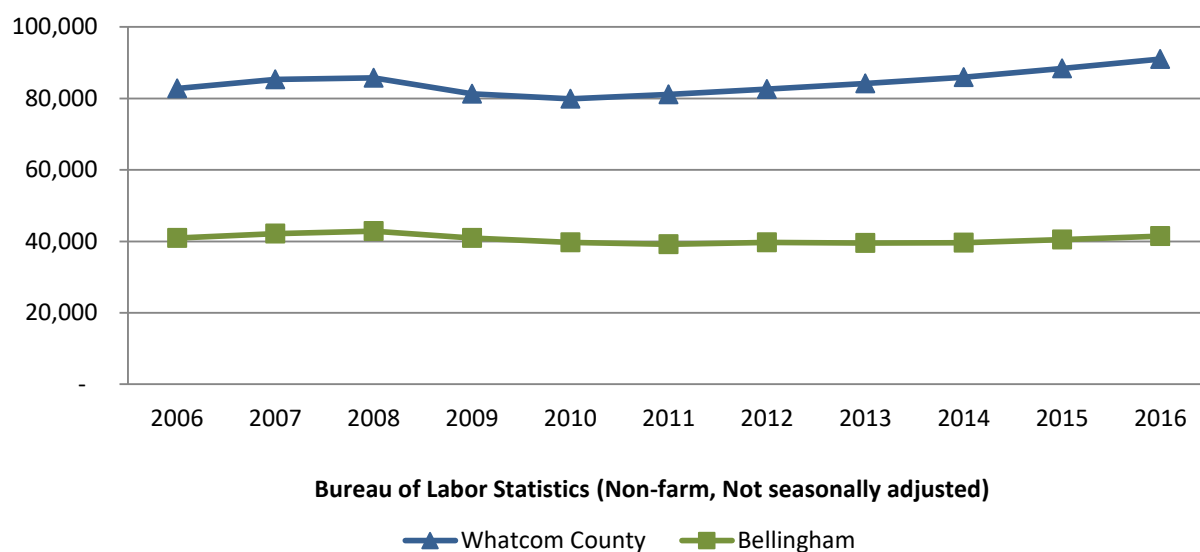


The table above shows data for Whatcom County; Data by industry type is not available for Bellingham alone. Data for all years was modified slightly by BLS since the last published budget.

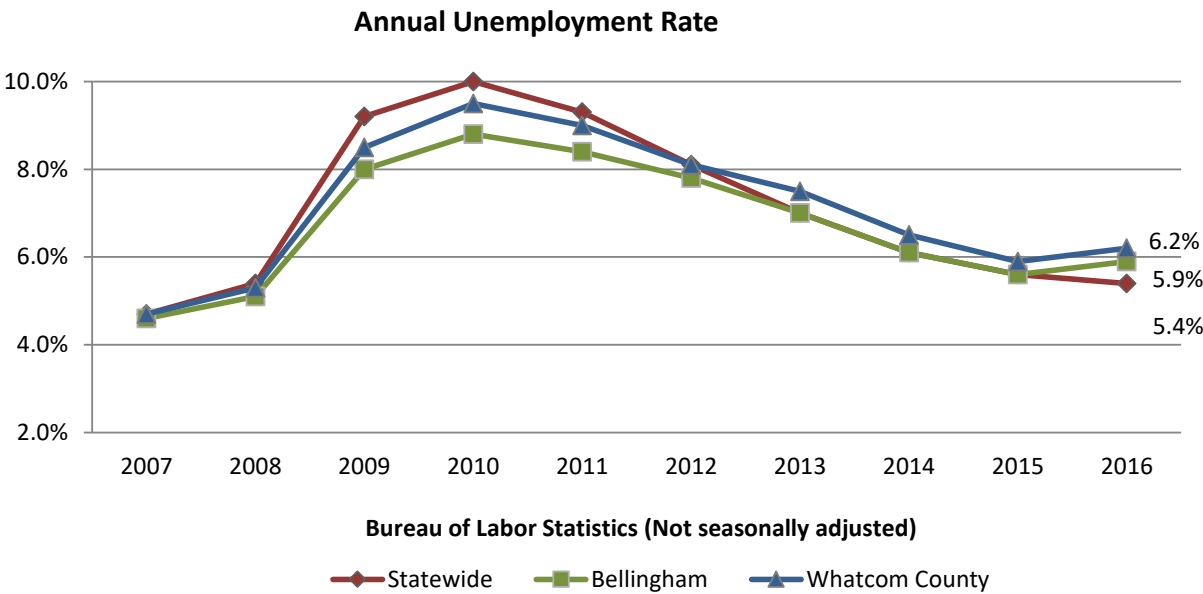
The graph below is the annual average employment for Whatcom County and for Bellingham.

- Jobs in Bellingham represent about 46 percent of total jobs in Whatcom County.
- Increase in the number of jobs 2015 to 2016 is 2.3% in Bellingham and 2.9% in Whatcom County.

Average Annual Number of Jobs in Whatcom County and Bellingham



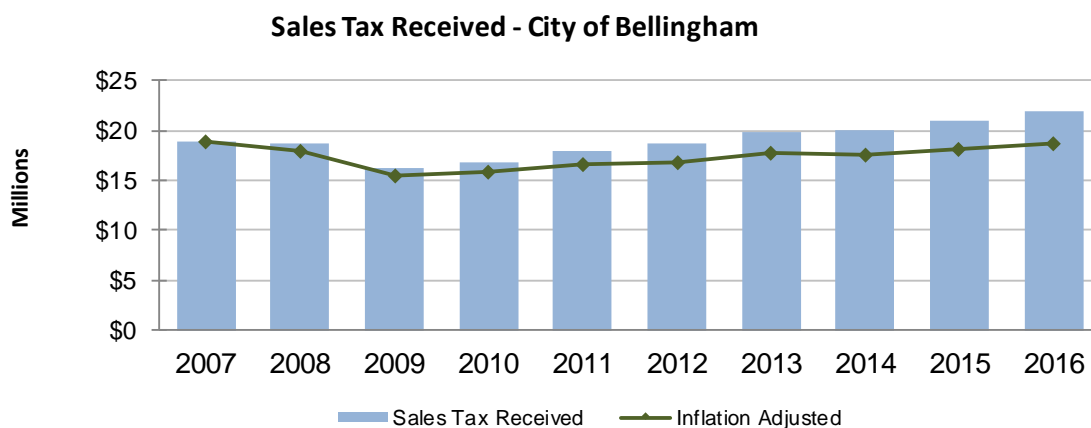
Unemployment



Retail Sales Tax

Payer NAICS category	2013	2014	2015	2016	Percent of Total	Change from '13
452 - General Merchandise Stores	3,542,021	3,296,103	2,945,934	2,762,891	12.6%	-6.2%
441 - Motor Vehicle and Parts Dealer	1,961,581	2,100,742	2,185,370	2,395,726	10.9%	9.6%
722 - Food Services, Drinking Places	1,907,686	1,965,407	2,084,059	2,154,447	9.8%	3.4%
236 - Construction of Buildings	1,511,405	1,256,867	1,670,056	2,056,089	9.4%	23.1%
444 - Building Material and Garden	1,102,834	1,121,520	1,227,959	1,274,461	5.8%	3.8%
238 - Specialty Trade Contractors	741,983	806,245	884,216	954,158	4.3%	7.9%
423 - Wholesale Trade, Durable Good	886,583	886,194	895,191	880,100	4.0%	-1.7%
448 - Clothing and Accessories	974,008	897,023	859,467	791,556	3.6%	-7.9%
445 - Food and Beverage Stores	655,031	689,475	726,329	780,084	3.5%	7.4%
453 - Miscellaneous Store Retailers	731,847	722,094	661,208	700,211	3.2%	5.9%
517 - Telecommunications	454,262	518,746	580,933	601,711	2.7%	3.6%
451 - Sporting Goods, Hobby, Books	539,508	575,368	562,708	542,525	2.5%	-3.6%
811 - Repair and Maintenance	434,940	446,664	481,306	526,725	2.4%	9.4%
443 - Electronics and Appliances	416,180	448,496	450,137	466,743	2.1%	3.7%
454 - Nonstore Retailers	377,612	413,267	445,509	426,075	1.9%	-4.4%
Subtotal top 15 categories	16,237,481	16,144,211	16,660,382	17,313,502	78.7%	
Total all sales tax received	19,845,322	20,087,333	20,921,873	21,988,641	100.0%	5.1%

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

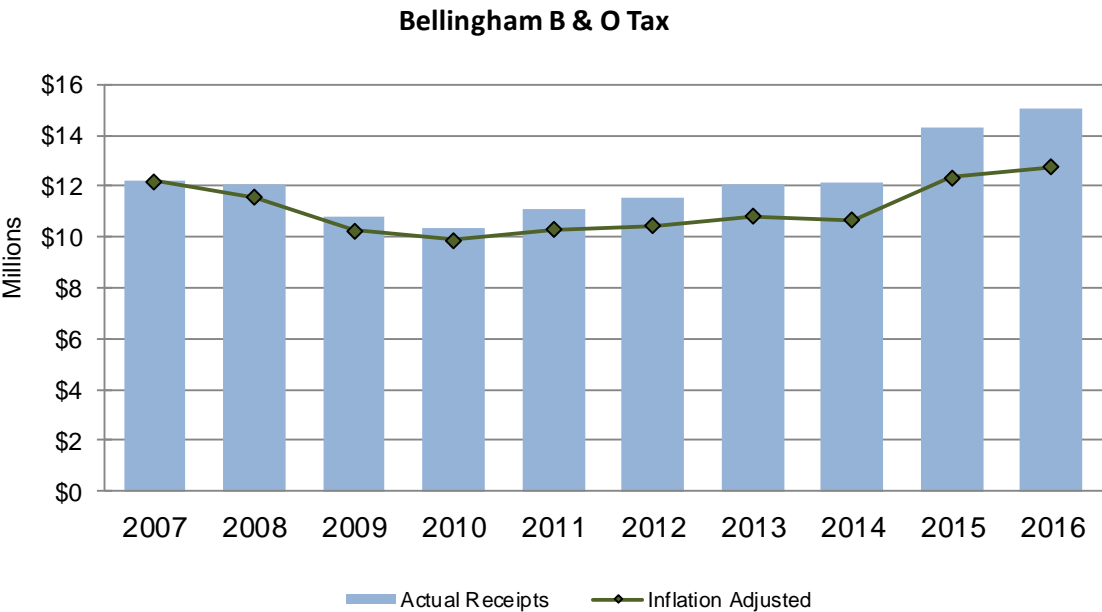


Business and Occupation Tax

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

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

In 2015, the City repealed its religious exemption for medical service providers and aligned city and state B&O code. The change provides equity among all medical service providers in Bellingham.

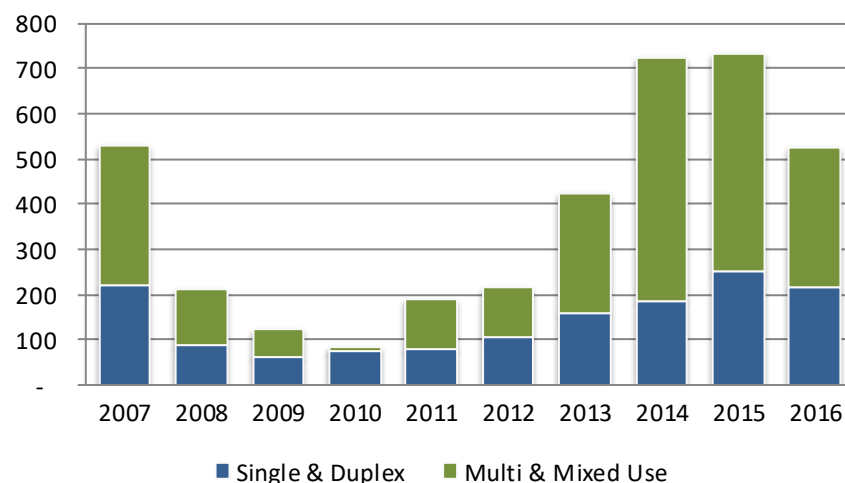


Building Permit and Construction Activity

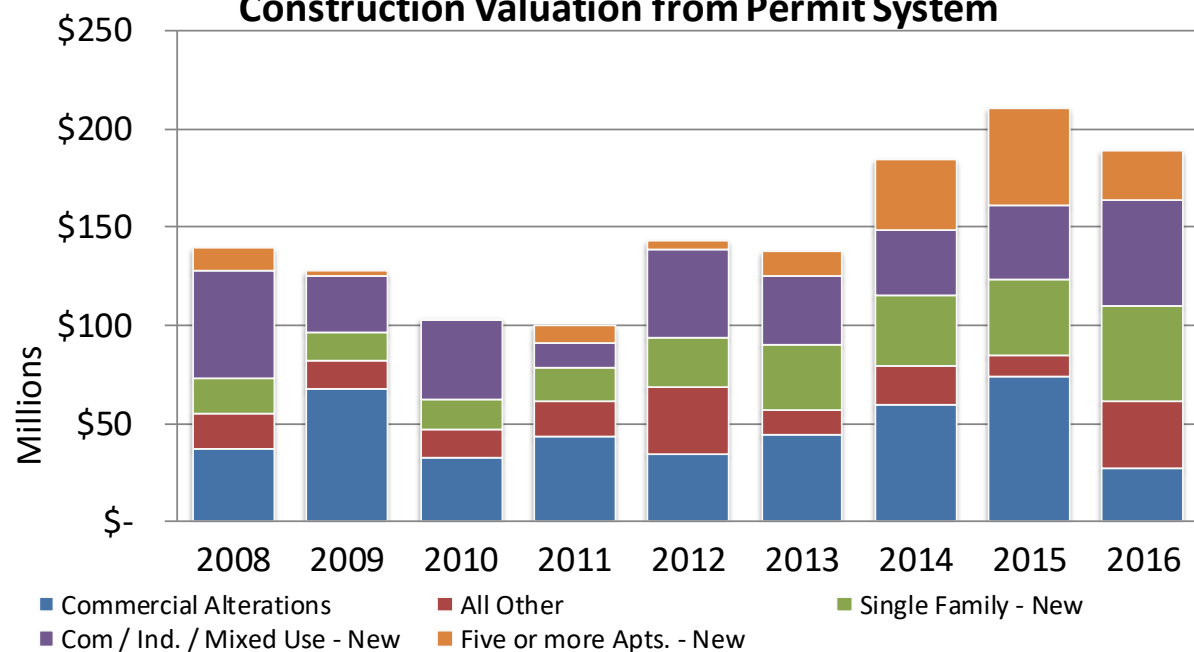
Construction activity is a key indicator tracked by the City of Bellingham. The revenue received in the Development Services Fund for permits and plan review is a leading indicator of construction activity, which generates revenues for the city through sales tax, B&O tax, property tax, real estate excise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

The number of residential units added and the valuation of construction are summarized from the Permit Center tracking system.

Number of Residential Units Added



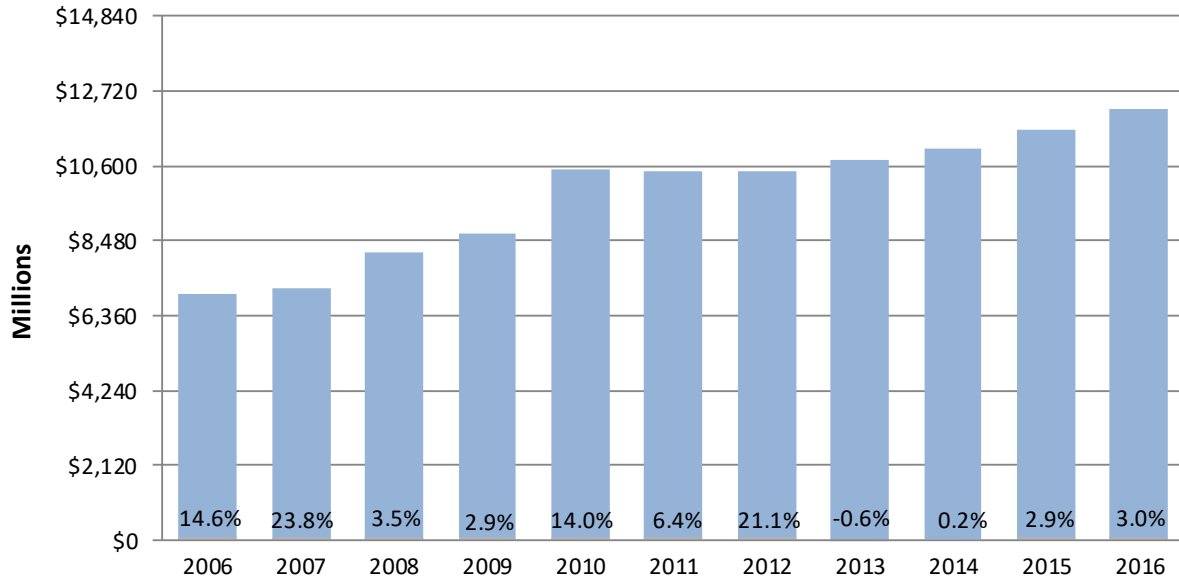
Construction Valuation from Permit System



Property Tax

Assessment of valuation is done by Whatcom County. Annexations and new construction increase total valuation.

Assessed Valuation - Real Property

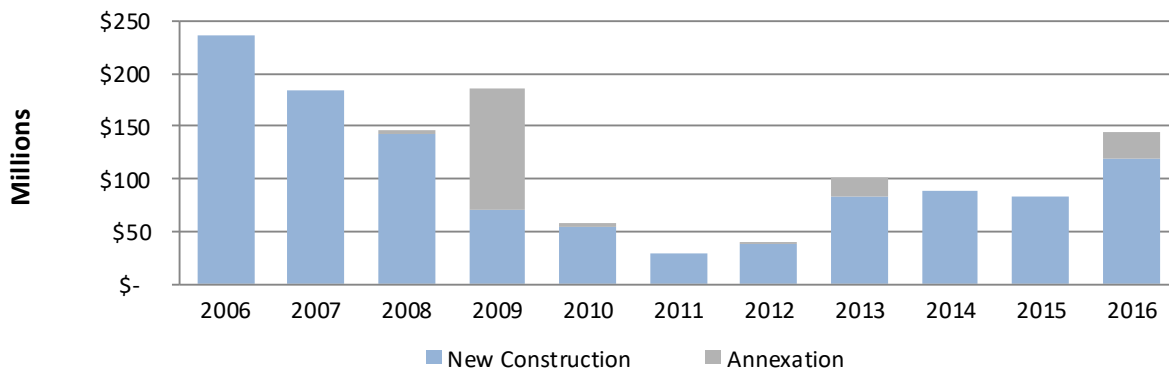


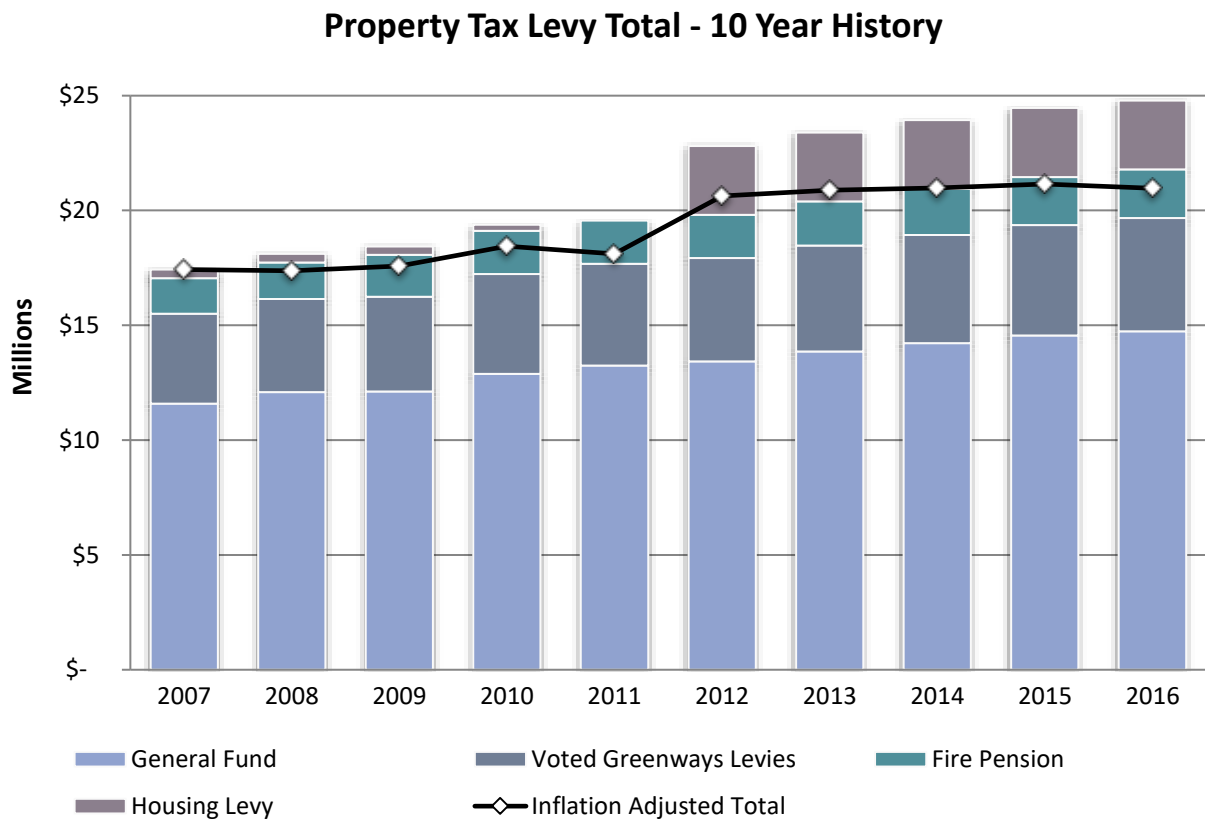
Percentage is Increase Over Prior Year. 2014 is Assessment for 2015 tax.

Valuation shown is 100% before adjustments.

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

Assessed Valuation of New Construction and Annexations



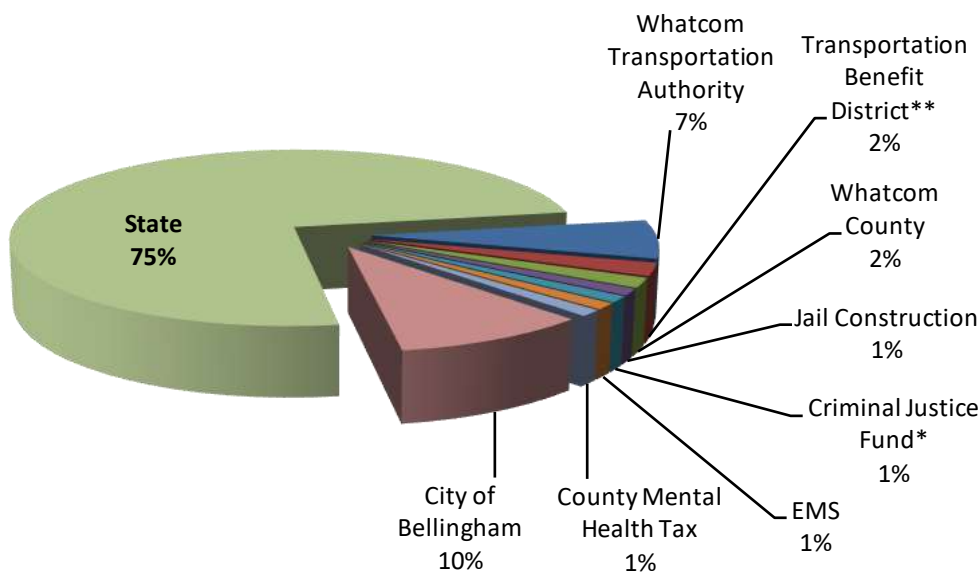


Sales Tax and Property Tax Distribution – City and Other Agencies

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

Distribution of Sales Tax

The sales tax received by the City has historically been divided between the Street Fund and the General Fund. Beginning in 2015, approximately 60% will go to the General Fund, 37% to the Street Fund and 3% to fund the radio communication system (previously paid for out of the Street Fund).



Distribution of Retail Sales Tax

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

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

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

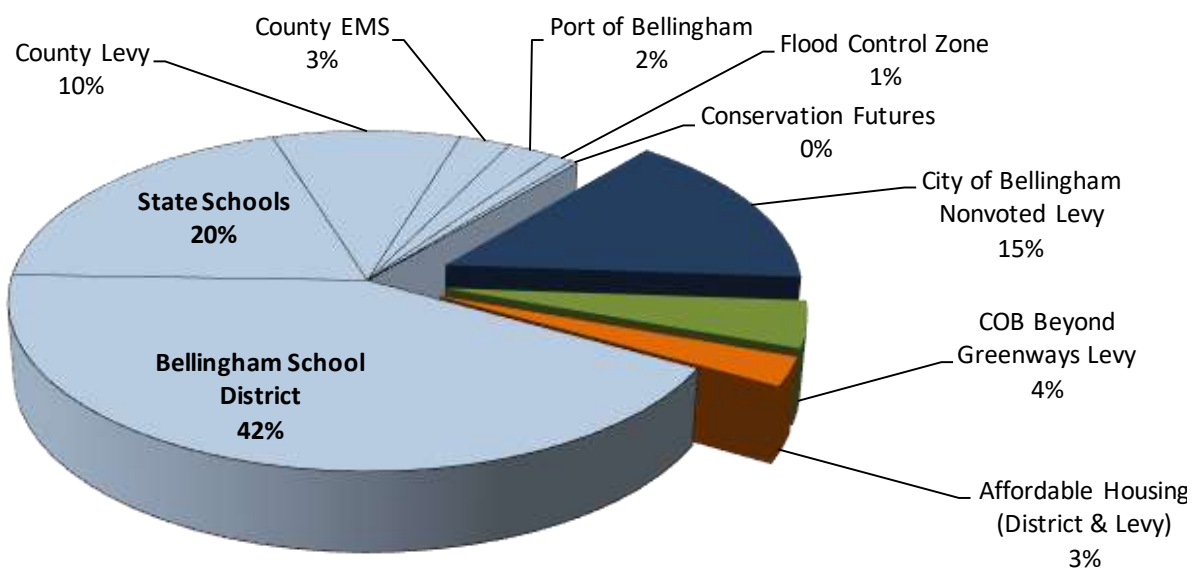
**New 4/1/2011; Voter approved in 2010.

Local Economic Factors

Distribution of Property Tax

Jurisdiction	2016 Levy Rate Per \$1,000 Valuation	2017 Levy Rate Per \$1,000 Valuation	2017 Percent of Levy	2017 Cost for \$300K HOME
City of Bellingham				
General Fund (GF)	\$1.56500	\$1.49329	13.14%	\$447.99
Fire Pension - GF	0.22499	0.21418	1.88%	64.25
GF Nonvoted Levy	1.78999	1.70747	15.02%	512.24
Voted Affordable Housing	0.10751	0.10133	0.89%	30.40
Voted Greenways	0.51694	0.50000	4.40%	150.00
Total Regular Levy	2.41444	2.30880	20.31%	692.64
Affordable Housing District	0.21501	0.20266	1.78%	60.80
Total City of Bellingham Levy	2.62945	2.51146	22.10%	753.44
State Schools	2.30668	2.23350	19.65%	670.05
County Levy	1.12775	1.08193	9.52%	324.58
Whatcom County EMS	0.00000	0.29500	2.60%	88.50
Conservation Futures	0.04176	0.04003	0.35%	12.01
Flood Control Zone	0.13444	0.12902	1.14%	38.71
Port of Bellingham	0.27644	0.26461	2.33%	79.38
Bellingham School District (1)	4.40084	4.80975	42.32%	1,442.93
Total Levy	\$10.91735	\$11.36530	100.00%	\$3,409.59

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



Budget Overview

Preparing the Budget

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

Preparation of the City's budget is governed by the City Charter and Revised Code of Washington (RCW), [Chapter 35.34](#).

Amending the Budget

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

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

Budget Control

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

Budget Overview

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.		
001	General Fund	*Shared by most departments
100s - Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital.		
111	Street Fund	Public Works
113	Paths and Trails Reserve Fund	Public Works
125	Federal Building Fund	Public Works
126	Library Gift Fund	Library
131	Olympic Pipeline Incident Fund	Public Works
134	Olympic-Whatcom Falls Park Addition Fund	Parks and Recreation
136	Environmental Remediation Fund	*Shared by departments
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared by most departments
142	Second 1/4% REET Fund	*Shared by most departments
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police
153	Criminal Justice Fund	Police

Fund #	Fund Name	Budgetary Responsibility
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Benefit District Fund	Finance
162	Public Ed & Govt. Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	PEG subfund for restricted revenues
173	Greenways III Fund	Parks and Recreation
177	Park Impact Fee Fund	Parks and Recreation
178	Sportsplex Fund	Parks and Recreation
180	Tourism Fund	Planning & Community Development
181	Low Income Housing Fund	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development
200s - Debt Service Funds: To account for financial resources that are restricted, committed or assigned for payment of principal and interest. Also to account for the accumulation of resources and payment of general long-term debt, principal, and interest.		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
300s - Capital Projects Funds: To account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or other capital assets, excluding those financed by proprietary funds or for assets that will be held in trust for others.		
371	Waterfront Construction Fund	*Shared by departments
400s - Enterprise Funds: To account for operations that are normally financed and operated similar to a private business, in which a fee is charged to external users for goods or services.		
410	Water Fund	Public Works
411	Watershed	Subfund of Water Fund for Watershed
420	Wastewater Fund	Public Works
421	Wastewater LID Spec Assess	Wastewater subfund for LIDs
430	Storm and Surface Water Utility Fund	Public Works
440	Solid Waste Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
511	Radio Communications	Subfund of Fleet Fund for radio communication operation
520	Purchasing & Materials Management Fund	Public Works

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
541	Technology Replacement & Reserve	Tech Replacement subfund
542	Computer Infrastructure	Computer Replacement subfund
543	GIS Administration	GIS Internal Services subfund
550	Claims and Litigation Fund	Legal
561	Unemployment Compensation Fund	Human Resources
562	Workers' Compensation Fund	Human Resources
565	Health Benefits Fund	Human Resources
570	PW Admin and Engineering Fund	Public Works
600s - Trust and Agency Funds: To account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other employee benefit plans.		
612	Firefighters Pension and Benefit Fund	Human Resources
613	Police Officers Pension and Benefit Fund	Human Resources
700s - Permanent Funds: To account for resources with legally restricted principal. Earnings on the principal may be used for designated programs.		
701	Beyond Greenways Endowment Fund	Parks and Recreation
702	Natural Resource Protection and Restoration Fund	Public Works
900s - Discrete Component Units: To account for legally separate organizations for which the city is legally or financially accountable.		
965	Public Facilities District Fund	PFD Board of Directors

Changes in Estimated Reserve Balances Report

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

Fund Number and Name	Estimated Beginning Reserves	Biennium Revenues	Biennium Expenditures	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
<i>(Page 1 of 2)</i>						
001 General	17,000,000	155,468,511	157,435,560	15,032,949	(1,967,051)	-11.6%
111 Street	3,820,000	33,938,072	36,025,290	1,732,782	(2,087,218)	-54.6%
113 Paths & Trails Reserve	82,232	16,028	1,003	97,257	15,025	18.3%
125 Federal Building	758,507	705,180	1,463,687	-	(758,507)	-100.0%
126 Library Gift	5,000	100,000	100,305	4,695	(305)	-6.1%
131 Olympic Pipeline Incident	482,225	10,944	92,813	400,356	(81,869)	-17.0%
134 Olympic - Whatcom Fall Pk Addl	242,248	-	1,052	241,196	(1,052)	-0.4%
136 Environmental Remediation	1,343,106	3,628,783	4,628,393	343,496	(999,610)	-74.4%
141 1st 1/4% REET	722,030	2,883,452	2,641,832	963,650	241,620	33.5%
142 2nd 1/4% REET	2,018,077	5,658,480	5,158,268	2,518,289	500,212	24.8%
151 Police Federal Equitable Share	96,995	103,378	146,818	53,555	(43,440)	-44.8%
152 Asset Forfeiture /Drug Enforce.	19,496	51,348	53,521	17,323	(2,173)	-11.1%
153 Criminal Justice	236,400	779,568	756,683	259,285	22,885	9.7%
160 Public Safety Dispatch	1,584,384	11,505,999	10,990,117	2,100,266	515,882	32.6%
161 Transportation Benefit Dist	2,787,961	9,503,178	11,322,847	968,291	(1,819,670)	-65.3%
162 Publ Educ & Gov Acc TV	648,000	636,502	1,177,450	107,052	(540,948)	-83.5%
163 Restricted Equipment/PEG	400,000	223,038	295,000	328,038	(71,962)	-18.0%
173 Greenways III	7,000,000	915,630	6,208,295	1,707,335	(5,292,665)	-75.6%
177 Park Impact	4,266,269	914,954	2,688,630	2,492,593	(1,773,676)	-41.6%
178 Sportsplex	46,343	3,210	-	49,553	3,210	6.9%
180 Tourism	500,000	3,085,409	3,389,575	195,833	(304,167)	-60.8%
181 Low Income Housing	2,500,000	6,027,546	8,527,545	-	(2,500,000)	-100.0%
190 Community Development Block Grant	-	3,202,018	3,202,019	-	-	0.0%
191 Home Investment Partnership Grant	-	3,092,319	3,092,318	-	-	0.0%
224 2004 Sportsplex Acq. LTGO	24,500	578,074	533,126	69,448	44,948	183.5%
225 2004 PFD/Civic Field LTGO	-	2,751,826	2,751,826	-	-	0.0%
226 2011 QEC Bond	2,425,000	757,334	-	3,182,334	757,334	31.2%
227 2016 PFD Refunding Bonds	-	819,076	819,076	-	-	0.0%
231 Drake Note	-	35,928	35,928	-	-	0.0%
235 Governmental Debt Service	-	1,345,800	1,345,800	-	-	0.0%
245 LID Guaranty	506,000	5,682	500,000	11,682	(494,318)	-97.7%
371 Waterfront Construction #1	3,900,000	2,372,226	500,000	5,772,226	1,872,226	48.0%
410 Water	7,765,854	39,558,632	44,453,503	2,870,984	(4,894,870)	-63.0%
411 Watershed	2,302,117	10,750,589	12,031,955	1,020,751	(1,281,366)	-55.7%
420 Wastewater	16,187,907	47,372,196	54,677,098	8,883,005	(7,304,902)	-45.1%
430 Storm Surface Water Utility	3,094,191	19,375,587	22,059,226	410,552	(2,683,639)	-86.7%
440 Solid Waste	6,438,180	6,906,964	5,698,813	7,646,331	1,208,151	18.8%
456 Cemetery	240,115	1,074,250	1,150,281	164,085	(76,030)	-31.7%
460 Golf Course	257,605	344,932	264,693	337,844	80,239	31.1%
465 Parking Services	1,324,613	4,733,225	4,695,002	1,362,836	38,223	2.9%
470 Medic One	1,609,793	13,811,150	13,903,270	1,517,673	(92,120)	-5.7%
475 Development Services	3,256,709	5,102,100	6,434,513	1,924,296	(1,332,413)	-40.9%
510 Fleet Administration	6,918,477	7,519,356	11,625,456	2,812,376	(4,106,101)	-59.3%
511 Radio Communications	353,437	3,466,162	3,209,892	609,707	256,270	72.5%
520 Purchasing Material Management	163,037	7,325,942	7,177,486	311,493	148,456	91.1%
530 Facilities Administration	356,491	10,964,670	11,112,664	208,498	(147,993)	-41.5%

Budget Overview

Fund Number and Name (Page 2 of 2)	Estimated Beginning Reserves	Biennium Revenues	Biennium Expenditures	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
540 Tech and Telecom	233,000	867,526	919,041	181,484	(51,516)	-22.1%
541 Technology Repl and Reserve	905,000	3,721,629	4,187,581	439,049	(465,951)	-51.5%
542 Computer Infrastructure Repl	250,000	1,559,892	1,641,258	168,634	(81,366)	-32.5%
543 GIS Administration	93,664	677,826	770,957	534	(93,130)	-99.4%
550 Claims, Lit & Prop Loss	4,754,013	2,310,944	2,425,488	4,639,470	(114,543)	-2.4%
561 Unemployment compensation	370,000	251,254	359,788	261,466	(108,534)	-29.3%
562 Workers Comp Self-Insurance	812,746	1,218,986	1,554,563	477,169	(335,577)	-41.3%
565 Health Benefits	2,100,000	30,370,751	31,860,398	610,353	(1,489,647)	-70.9%
570 PW Admin & Engineering	27,114	15,178,771	15,160,779	45,105	17,991	66.4%
612 Firefighter's Pensions	9,800,000	5,306,610	3,740,215	11,366,395	1,566,395	16.0%
613 Police Officer's Pensions	7,000,000	2,857,206	2,118,500	7,738,706	738,706	10.6%
701 Greenways Maintenance Endowmnt	2,648,341	724,614	15,175	3,357,780	709,439	26.8%
702 Nat Res Protect & Restore	3,000,000	371,053	513,011	2,858,043	(141,957)	-4.7%
965 Public Facilities District	1,650,000	2,801,588	2,627,991	1,823,597	173,597	10.5%
Total	137,327,177	497,643,899	532,273,373	102,697,702	(34,629,475)	-25.2%

Explanations of Significant Changes in Estimated Reserve Balances

Explanations are provided for significant changes in estimated reserve balances for individual funds.

001 General Fund – The budgeted work plan includes the utilization of \$1,967,051 in reserves. Reserves above the 12% target are used for emerging high priority projects including urban village incentives, downtown revitalization, and homeless shelter.

111 Street Fund – A large work-in-progress of capital projects requires using \$2,087,218 of reserves.

125 Federal Building Fund – A \$1.4 million renovation of the building will restore the entrance and lobby to its original historic state. This fund will then be closed out.

136 Environmental Remediation Fund – \$999,610 of the Environmental Remediation Fund reserves are needed for the environmental cleanup of R.G. Haley and South State Street Manufactured Gas Plant sites.

161 Transportation Benefit District Fund – Citywide bike & pedestrian projects as well as street resurfacing will utilize \$1,819,670 of reserves.

173 Greenways III Fund – Land acquisition, Interurban Trail connections & parking, and Lake Padden improvements will reduce reserves by \$5,292,665.

177 Park Impact Fund – Land acquisition, Samish Crest trail, and Whatcom Waterway Park will reduce reserves by \$1,773,676.

181 Low Income Housing Fund – Seven year levy to provide housing assistance for homeless and low income citizens. Reserves of \$2.5 million will be spent on affordable housing programs and grant awards during the final two years of this voted levy.

226 QEC Bond Fund – This is a sinking fund used to make bond payments for energy efficiency conservation projects completed on city owned buildings in 2012. Reserves will increase by \$757,334 to set-aside funds for 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 \$1.9 million for future construction projects in the Waterfront District.

410 Water Fund and 411 Watershed Fund – Large capital expenditures on water main replacement, water pre-treatment, land acquisition, and storm water construction projects in the watershed will reduce reserves by \$5 million.

420 Wastewater Fund – Capital projects for sewer main replacement and the Roeder lift station will decrease reserves by \$7.3 million.

430 Storm/Surface Water Utility Fund – Capital projects for storm main replacement, regional storm water facility, and fish passage improvements will decrease reserves by \$2.7 million.

440 Solid Waste Fund – Reserves will increase by \$1.2 million for future Environmental clean-up at Boulevard Park and Cornwall Beach.

475 Development Services Fund – Spending down reserves by \$1.3 million on increased staffing, equipment, and permitting software as the rental registration program ramps up for inspections.

510 Fleet Administration Fund – Spending down reserves by \$4.1 million on several large equipment replacements including: sweeper, fire engine replacement, and dump truck.

565 Health Benefits Fund – Increased cost of providing health insurance benefits will reduce reserves by \$1.5 million.

612 Firefighter's & 613 Police LEOFF Pensions – Reserves will increase by \$2.3 million towards future liabilities for providing pension, health insurance and long term care for eligible retired police and fire personnel.

Balanced Budget

Beginning Reserves + Revenues = Expenditures + Ending Reserves

In order to keep the equation in balance, any change in one of these components must be offset by an equal change to the other side of the equation.

Reserves

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

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

Budget Overview

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

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

	General Fund	Special Revenue	Debt Funds	Construction Funds	Enterprise Funds	Internal Service	Pension Trust Funds	Permanent Funds	PFD	All Funds
BEGINNING RESERVE BALANCE	17,000,000	29,559,273	2,955,500	3,900,000	42,477,084	17,336,979	16,800,000	5,648,341	1,650,000	137,327,177
TAXES	126,939,334	39,784,675	-	2,071,306	4,039,812	1,460,000	4,030,000	-	2,750,000	181,075,127
LICENSES AND PERMITS	1,845,300	749,220	-	-	2,797,472	-	-	-	-	5,391,992
INTERGOVERNMENTAL REVENUE	5,635,916	30,040,230	-	-	-	507,758	240,000	-	-	36,423,904
CHARGES FOR GOODS AND SERVICES	16,195,463	11,385,841	746,536	-	117,909,549	46,015,312	-	-	-	192,252,701
FINES AND PENALTIES	2,021,238	-	-	-	1,505,844	-	-	-	-	3,527,082
MISCELLANEOUS REVENUE	1,541,260	1,325,070	2,639,446	50,920	5,671,693	33,850,171	3,449,816	164,335	51,588	48,744,299
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRS	-	-	-	-	1,256,789	-	-	-	-	1,256,789
NON REVENUES	-	-	195,020	-	-	-	444,000	931,332	-	1,570,352
OTHER FINANCING SOURCES	1,290,000	3,700,000	2,712,718	250,000	15,848,467	3,600,468	-	-	-	27,401,653
TOTAL REVENUE	155,468,511	86,985,036	6,293,720	2,372,226	149,029,626	85,433,709	8,163,816	1,095,667	2,801,588	497,643,899
NON-EXPENDITURES	5,793,330	4,446,349	500,000	-	4,250,000	1,070,468	-	-	-	16,060,147
SALARIES AND WAGES	81,083,794	11,500,183	-	-	27,840,653	15,870,799	40,706	-	-	136,336,133
PERSONNEL BENEFITS	32,313,902	5,196,990	-	-	11,760,672	7,362,020	4,102,760	-	-	60,736,345
SUPPLIES	4,213,558	2,103,406	-	-	8,535,607	7,712,470	98,680	-	-	22,663,722
OTHER SERVICES AND CHARGES	29,356,079	41,678,385	-	-	61,687,830	47,125,172	1,616,570	528,185	37,354	182,029,574
INTERGOVERNMENTAL SERVICES	4,666,698	240,149	-	-	2,902,777	167,202	-	-	28,888	8,005,714
CAPITAL OUTLAYS (6000 EXP OBJ)	-	36,798,000	-	500,000	33,336,343	12,034,759	-	-	-	82,669,102
DEBT SERVICE PRINCIPAL	-	-	3,880,544	-	8,509,683	-	-	-	1,301,943	13,692,170
DEBT SERVICE INTEREST/COSTS	8,200	-	1,605,212	-	6,544,789	662,460	-	-	1,259,806	10,080,467
TOTAL EXPENDITURE	157,435,560	101,963,462	5,985,756	500,000	165,368,354	92,005,350	5,858,715	528,185	2,627,991	532,273,373
Net Surplus/(Deficit)	(1,967,049)	(14,978,426)	307,964	1,872,226	(16,338,728)	(6,571,641)	2,305,101	567,481	173,597	(34,629,474)
ESTIMATED ENDING RESERVE BALANCE	15,032,952	14,580,847	3,263,464	5,772,226	26,138,355	10,765,338	19,105,101	6,215,823	1,823,597	102,697,703

Account Type Category Definitions

The following account categories are used throughout the budget document.

Revenue Types

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

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

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

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

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

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

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

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

Expenditure Types

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

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

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

Budget Overview

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

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

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

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

Citywide Expenditures by Sub Type for All Funds

More detailed categories of expenditures, citywide.

EXPENDITURE TYPE	2013 Actual	2014 Actual	2015 Actual	2016 Actual (P)	2017 Adopted Budget	2018 Adopted Budget
INVENTORY USED AND ADJUSTMENTS	717,804	(65,743)	239,960	-	-	-
BAD DEBT EXPENSE	-	-	75,478	30,208	-	-
TRANSFERS OUT	7,640,149	6,706,742	5,410,319	5,051,138	7,092,203	7,723,944
INTERFUND LOANS PRINCIPAL	939,275	962,870	2,058,195	1,908,988	622,000	622,000
NON-EXPENDITURES	9,297,228	7,603,869	7,783,953	6,990,334	7,714,203	8,345,944
SALARIES AND WAGES	55,812,942	55,627,405	56,698,162	60,821,257	65,133,089	67,188,602
OVERTIME AND HAZARD DUTY	1,844,340	2,271,411	2,781,500	2,833,292	1,997,721	2,016,721
SALARIES AND WAGES	57,657,283	57,898,816	59,479,662	63,654,549	67,130,810	69,205,323
PERSONNEL BENEFITS	22,968,751	22,442,891	22,591,586	24,641,820	27,492,023	29,161,722
PENSION & DISABILITY PAYMENTS	2,467,816	2,350,764	1,829,234	1,686,628	1,990,800	2,091,800
PERSONNEL BENEFITS	25,436,567	24,793,655	24,420,820	26,328,448	29,482,823	31,253,522
OFFICE AND OPERATING SUPPLIES	5,078,113	5,458,163	5,254,290	6,142,919	6,004,216	5,847,115
FUEL CONSUMED	741,276	686,928	501,430	487,470	731,280	735,751
PURCHASES FOR RESALE	886,404	1,408,048	1,153,679	1,834,812	2,102,764	2,133,664
SMALL TOOLS AND MINOR EQUIPMENT	1,512,923	1,585,326	1,899,980	2,175,216	1,611,155	1,597,199
WAREHOUSE	1,559,633	1,310,499	1,335,571	1,917,681	1,053,469	847,109
SUPPLIES	9,778,348	10,448,964	10,144,950	12,558,099	11,502,884	11,160,838
PROFESSIONAL SERVICES	34,461,882	40,429,585	42,395,783	42,145,364	46,246,397	47,765,423
COMMUNICATION	2,753,507	799,397	998,937	1,027,906	1,160,477	1,163,956
TRAVEL	195,811	265,713	224,425	299,392	399,270	380,456
TAXES & OPERATING ASSESSMENTS	7,888,393	8,282,078	8,765,642	9,460,242	8,716,293	8,846,764
OPERATING RENTALS AND LEASES	4,580,844	6,053,274	6,442,376	6,787,390	7,578,160	7,896,431
INSURANCE	1,755,591	1,722,607	1,680,400	1,672,164	1,738,369	1,738,369
UTILITY SERVICE	4,456,854	4,823,227	4,645,858	5,025,988	4,713,893	4,770,897
REPAIRS & MAINTENANCE	8,154,063	8,490,047	13,658,733	10,006,771	16,684,981	9,570,625
MISCELLANEOUS	2,345,659	3,400,934	4,757,152	5,274,229	7,442,394	5,216,419
OTHER SERVICES AND CHARGES	66,592,603	74,266,859	83,569,306	81,699,446	94,680,234	87,349,340
INTERGOVERNMENTAL PROF SERV	5,247,761	5,885,067	5,371,620	4,526,131	3,993,268	4,012,446
INTERGOVERNMENTAL PAYMENTS	1,176,877	-	-	1,068,075	-	-
INTERGOVERNMENTAL SERVICES	6,424,638	5,885,067	5,371,620	5,594,206	3,993,268	4,012,446
LAND	3,057,930	1,812,024	8,398,174	592,290	3,944,800	1,464,400
BUILDINGS AND STRUCTURES	20,105	74,750	-	346	1,000,000	2,500,000
OTHER IMPROVEMENTS	8,622,942	6,404,686	22,349,968	7,934,804	13,450,000	11,723,000
MACHINERY AND EQUIPMENT	1,326,332	2,706,216	5,443,599	4,157,672	7,124,151	5,797,858
CONSTRUCTION OF FIXED ASSETS	41,006,856	16,205,247	6,578,191	3,623,899	17,774,386	17,890,507
CAPITAL OUTLAYS (6000 EXP OBJ)	54,034,165	27,202,921	42,769,932	16,309,011	43,293,337	39,375,765
GENERAL OBLIGATION BONDS	1,450,000	1,935,000	1,570,000	1,820,000	1,760,000	2,055,000
REVENUE BONDS	1,930,000	1,995,000	6,048,328	12,923,458	3,310,500	3,385,500
SPECIAL ASSESSMENT BONDS	75,000	-	-	-	-	-
OTHER NOTES	269,450	270,117	3,039,392	752,129	855,667	922,075
INTERGOVERNMENTAL LOANS	397,520	534,237	497,717	10,330,218	582,840	820,588
DEBT SERVICE PRINCIPAL	4,121,970	4,734,354	11,155,437	25,825,805	6,509,007	7,183,163
INTEREST ON INTERFUND DEBT	62,650	66,577	34,187	38,155	5,100	3,100
INTEREST ON LT EXTERNAL DEBT	4,697,228	5,081,741	4,848,124	4,846,725	5,135,271	4,933,846
DEBT ISSUE COSTS	153,777	13,336	92,324	113,414	-	-
DEBT REGISTRATION COSTS	3,872	3,033	4,901	4,331	1,575	1,575
OTHER INTEREST AND DEBT SVC COSTS	8,000	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	4,925,527	5,164,687	4,979,536	5,002,625	5,141,946	4,938,521
TOTAL EXPENDITURE	238,268,330	217,999,191	249,675,217	243,962,523	269,448,512	262,824,861

This page intentionally blank.

Revenues – Sources and Trends

Revenue estimates in this section are based on the internal December 31, 2016 financial statements and may be subject to final accounting adjustments.

Revenue Forecast Overview

2016 ended with both Sales and Business & Occupation (B&O) tax higher than in 2015. For the next budget cycle, tax revenue is forecasted to grow close to the historical average rate of 3%, in conjunction with population growth and inflation.

This forecast assumes a continued strong housing market as well as new construction. Housing prices continue trending up with an increase in the both the volume of transactions as well as the cost of homes. A strong housing market helps stimulate consumer spending and related retail sales.

New construction assessed valuation increased \$36 million to \$120 million in 2016. The growth over last year is a positive sign that construction continues to be strong, but is still well below the \$184 million in 2008. Development activity is expected to remain steady during the forecast period as existing building inventory is absorbed. Development activity is an important leading indicator for the City because it drives property values, sales tax, real estate excise tax, B&O tax, and utility tax revenue.

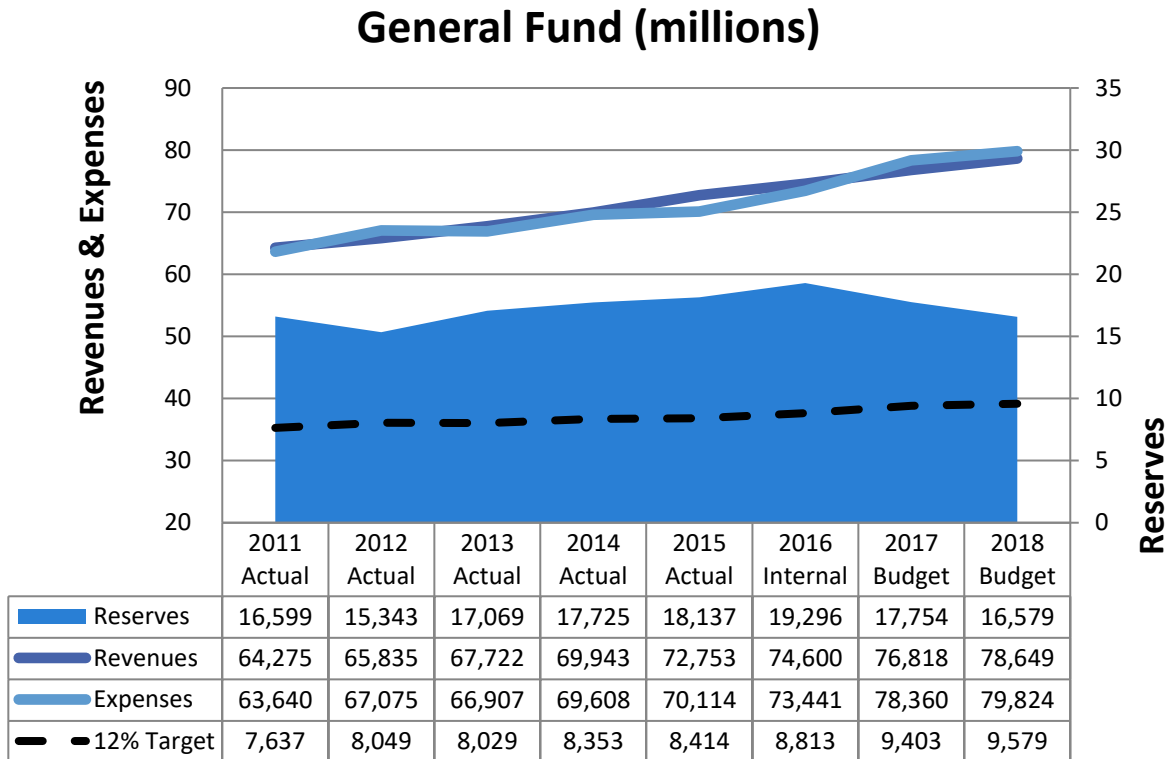
Revenues

General Fund Revenues

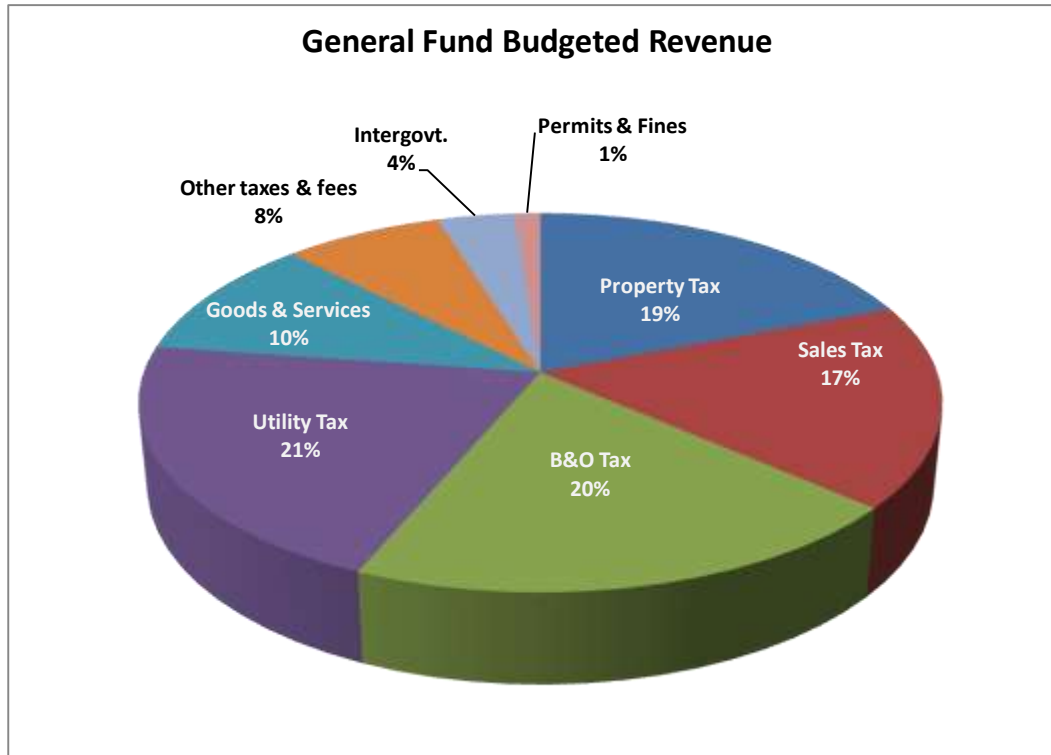
The General Fund forecast builds upon 2016 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. While the forecast illustrates that the current divergence between revenues and expenses and the resulting decline in reserves is not sustainable, it is not considered to be an unsolvable problem. The City recognizes the undesirable balance between revenue and expense trends and will prepare appropriate responses in advance.

The General Fund Financial Forecast is a tool that provides:

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



The General fund is the primary operating fund of the City supporting the City Council and Mayor's offices; Police, Fire and Municipal Court operations; the Planning Department, the Bellingham Public Library; Bellingham Parks and Recreation operations, all internal service departments in the City, and the Whatcom Museum. The General Fund also finances operations for funds that do not have adequate dedicated revenues, such as Police and Fire Pensions, Medic One, Cemetery and others. More information on the [General Fund](#) expenditures and uses can be found in the Fund Budgets section.



Property Tax

In 2017, the City of Bellingham will receive approximately \$2.54 per \$1,000 of assessed valuation from property owners within the City limits. In 2017, this should generate \$24.8 million and includes a voter approved \$3 million Low Income Housing Levy that is in place for seven-years as well as the fourth Greenways levy. There are four components of the City's Levy: General Fund \$14.7 million, voted Park Greenways IV \$4.9 million, voted Housing Levy \$3 million and Fire Pension \$2.1 million. The Property Tax Levy provides roughly 19% of the total General Fund revenue.

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

	Actual			Internal	Budget	Budget
	2013	2014	2015	2016	2017	2018
Property Tax	13,487,949	13,784,569	14,179,751	14,403,536	14,683,667	14,904,667
Percent Change	1.98%	2.20%	2.87%	1.58%	1.94%	1.51%

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

Revenues

Sales Tax

Bellingham's General Fund relies heavily on sales tax revenue, which is subject to larger economic swings than most other sources of government revenues. Recently, retail sales have benefited from the strong construction market and our proximity to the Canadian border with growth of 3.2% over last year. General Merchandise is the largest single category contributing \$2.8 million or 13% of the total sales tax revenue. Construction and related industries grew the most and made up about 19% of the sales tax revenue collected in 2016.

Next year's budget forecast of \$13.3 million in General Fund sales tax revenue is 17% of the total General Fund revenues. The forecast assumes continued strong construction and auto sales. Growth in the out years is projected at 3% per year; a rate commensurate with population growth and price inflation.

The sales tax received by the City has historically been divided between the Street Fund and the General Fund. In 2017, the allocation is 60% to the General Fund, 37% to the Street Fund and 3% to the Radio Communication Fund.

	Actual			Internal	Budget	Budget
	2013	2014	2015	2016	2017	2018
Sales Tax	11,446,914	12,253,273	12,553,124	12,950,000	13,317,000	13,717,000
Percent Change	6.58%	1.20%	4.20%	3.16%	2.83%	3.00%
allocation change						

A graph of [sales tax historical](#) data is provided in the Local Economy Section of this document. That graph gives a better picture of the tax trend than the table above, since the portion of the total tax allocated to the General Fund may change from year-to year.

The majority of the 8.7% sales tax collected is distributed to other jurisdictions as illustrated in the [sales tax distribution table and chart](#).

Business & Occupation (B&O) Tax

Overall B&O tax revenue grew at just over 4% for the year. The B&O base is broader than the sales tax base, which does not cover most services. In addition, B&O tax is more stable than sales tax, which relies heavily on the volatile construction and retail trade sectors. Included in B&O tax revenue are tax refunds, audit payments, and penalty and interest payments for past-due tax obligations.

In 2015, the City initiated an effort to administer the B&O tax more efficiently, educate taxpayers, and enforce tax regulations. This resulted in additional unlicensed businesses being added to the tax rolls and a significant increase in audit and delinquency payments in both 2015 & 2016.

	Actual			Internal	Budget	Budget
	2013	2014	2015	2016	2017	2018
B&O Tax	12,098,548	12,187,919	14,296,594	14,868,458	15,330,500	15,780,500
Percent Change	4.33%	0.74%	17.30%	4.00%	3.11%	2.94%
New tax on medical providers						

The large increase in 2015 is due to a change in tax treatment of medical health providers resulting from Ordinance 2014-06-031.

The City imposes and collects a Business and Occupation tax on business activity within its jurisdiction.

Utility Tax

The Utility Tax budget for 2017 is \$16 million, which is 20% of the General Fund revenue. State law enables cities to levy utility tax up to a 6% on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately \$8.1 million or 50% of the total utility tax revenue. Anticipated utility tax on telephones continues to trend down as people to switch to cell phones and eliminate landlines. Warmer winter weather and lower natural gas rates lowered gas and electricity usage.

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

	Actual			Internal	Budget	Budget
	2013	2014	2015	2016	2017	2018
Electricity Tax	3,667,719	3,566,483	3,433,310	3,570,642	3,600,000	3,700,000
City Tax Water	3,637,577	3,770,037	3,980,016	4,139,217	4,375,000	4,607,000
Natural Gas Tax	1,093,687	1,335,571	1,259,873	1,200,000	1,200,000	1,200,000
City Tax Sewer	2,101,633	2,274,937	2,423,987	2,520,946	2,675,000	2,806,000
Cable Tax	1,295,964	1,278,523	1,336,085	1,362,807	1,390,000	1,417,000
Telephone Tax	2,211,872	2,189,898	2,000,009	1,900,000	1,900,000	1,900,000
City Tax Storm	698,939	765,960	813,227	837,624	860,000	880,000
Total Utility Tax	14,707,391	15,181,409	15,246,507	15,531,236	16,000,000	16,510,000
Percent Change	3.98%	3.22%	0.43%	1.87%	3.02%	3.19%

Revenues

Charges for Goods & Services

The Charges for Goods & Services budget in 2017 is \$8 million. A majority of this revenue is generated from interfund charges to reimburse the General Fund for organization wide services it provides such as administration, finance, legal, and human resources. The 2017 amounts charged to departments and funds are based on the actual costs incurred in 2015 for these services.

	Actual			Internal	Budget	Budget
	2013	2014	2015	2016	2017	2018
Goods & Services Charges	7,600,191	8,529,237	8,356,779	8,100,000	8,009,064	8,186,399
Percent Change	9.00%	12.22%	-2.02%	-3.07%	-1.12%	2.21%

The other component of Charges for Goods & Services are fees that are charged to users of City services including probation fees, recreation registration fees, library, and special police services. Each of these revenue streams has an operational manager assigned to the account who is responsible for estimating the 2017 revenue based on historical growth trends.

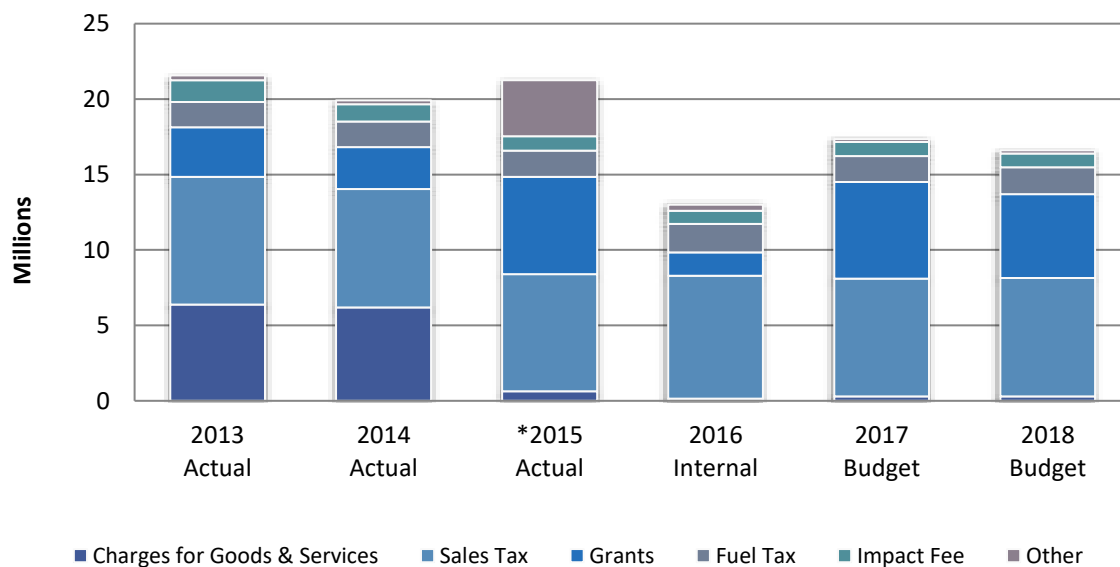
Other Revenues

The Other Revenues budget for 2017 totals \$9.5 million. The largest components in this category include: Intergovernmental revenue, criminal justice tax, and fines and permits. Intergovernmental revenue increased in 2016 due to the contract for services with Fire District 8. This continues in 2017, with the two fire operations combining and operating as one operationally.

	Actual			Internal	Budget	Budget
	2013	2014	2015	2016	2017	2018
Intergovernmental Revenue	1,193,343	1,845,125	1,628,320	2,188,430	2,806,718	2,829,198
Criminal Justice	1,287,055	1,322,186	1,375,480	1,318,363	1,375,000	1,380,000
Fines	1,159,923	1,071,566	989,052	1,118,880	1,010,619	1,010,619
Licenses and Permits	801,609	722,435	912,344	910,571	922,400	922,900
Miscellaneous	813,496	833,491	975,346	800,000	770,630	770,630
Other Financing Sources	1,272,053	290,000	150,000	150,000	640,000	650,000
Admissions	475,364	497,014	523,834	556,018	575,000	600,000
Leasehold Tax	462,389	480,634	499,198	409,293	515,000	525,000
Public Safety	314,161	318,238	331,590	315,969	325,000	325,000
Gambling	270,299	279,485	290,206	293,046	288,000	288,000
Brokered Natural Gas	269,976	346,357	283,405	194,070	250,000	250,000
Total Other Revenue	8,319,668	8,006,531	7,958,775	8,254,640	9,478,367	9,551,347
Percent Change	32.80%	-3.76%	-0.60%	3.72%	14.82%	0.77%

Street Fund Revenues

The [Street Fund](#) is designated for maintenance and operations of City streets. Revenue is primarily from state sales tax, fuel tax, impact fees, and grants. The fund is managed by the [Public Works Department](#).



Charges for Goods & Services

This primarily represented the charges to other funds to reimburse the Street Fund for the Engineering and Administrative Services it provided. *Beginning in 2015, a new internal service fund was established to replace the portion of the Street fund that accounted for engineering and administration in the Public Works Department. This new fund now receives the revenue for interfund payments for administrative and engineering services.

Sales Tax

The Street Fund's portion of the Sales Tax budgeted for 2017 is \$7.8 million.

Grants

Only grants that have been confirmed by a grant award are included in the budget. Grants are awarded throughout the year and the budget is modified at that time.

Fuel Tax

This amount represents the City's portion of the overall tax the State collects on fuel. The budget estimates were provided using guidance from the Municipal Research and Services Center of Washington (MRSC).

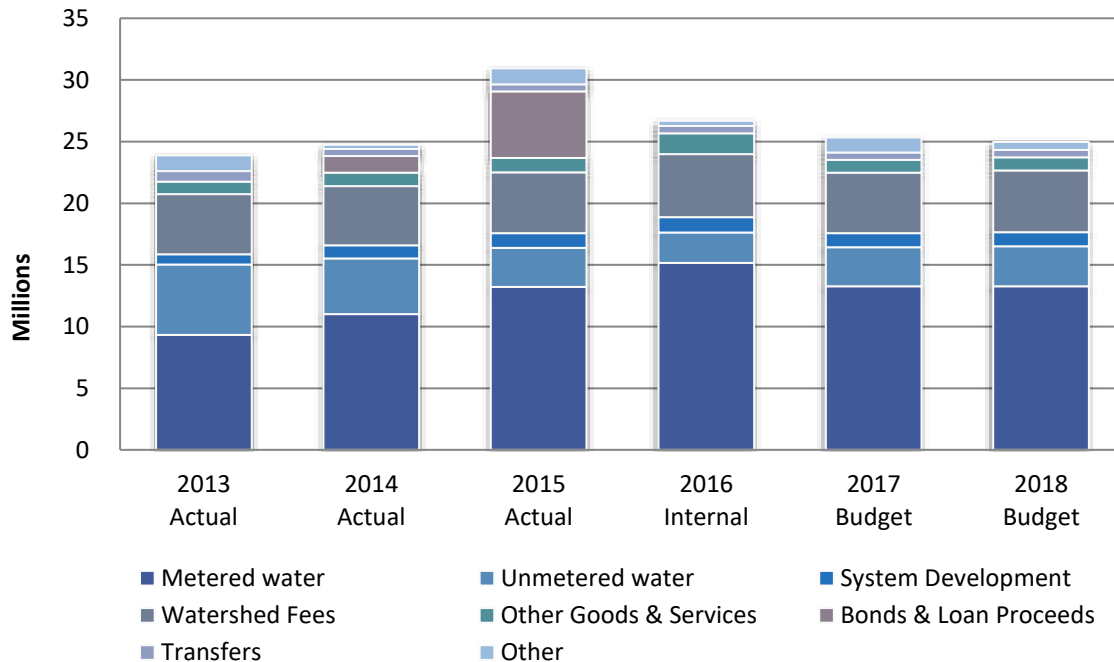
Impact Fees

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

Revenues

Water Fund Revenues

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



Water Charges

Water charges are now metered for actual usage of City water. Beginning in 2017, the state requires that all accounts be metered.

System Development Charges

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

Watershed Fees

This fee is used to acquire land and for capital projects within the Lake Whatcom Watershed. The fee increases each January by the change in the Consumer Price Index.

Other Goods & Services

This represents all the other charges, fees, and penalties received by the water fund in the category of goods and services. Also included are miscellaneous revenues such as interest and sale of surplus and scrap goods.

Bonds and Interfund Loan Proceeds

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

Transfers

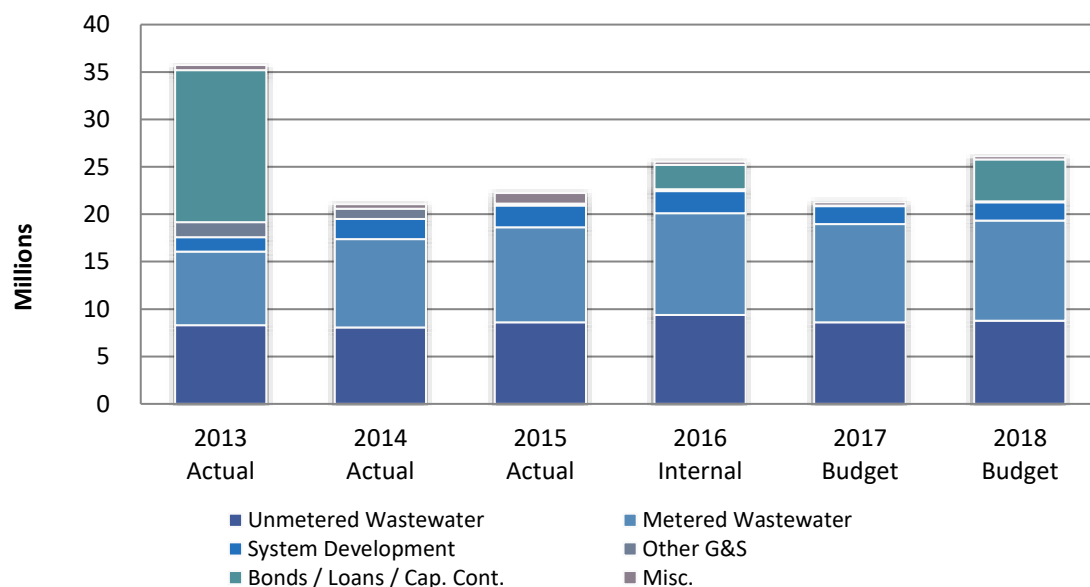
Money received from the General Fund to pay for the costs associated with providing fire hydrants and fire protection related to water infrastructure.

Other

Includes miscellaneous revenues such as interest and the sale of surplus and scrap goods.

Wastewater Fund Revenues

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



Wastewater Charges

Wastewater charges for sewer accounts.

System Development Charges

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

Other Goods & Services

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

Bonds and Loan Proceeds

Bonds were issued to fund the Waste Water Expansion Project, \$46 million of bonds were issued in 2011 and \$16 million of bonds were issued in 2013.

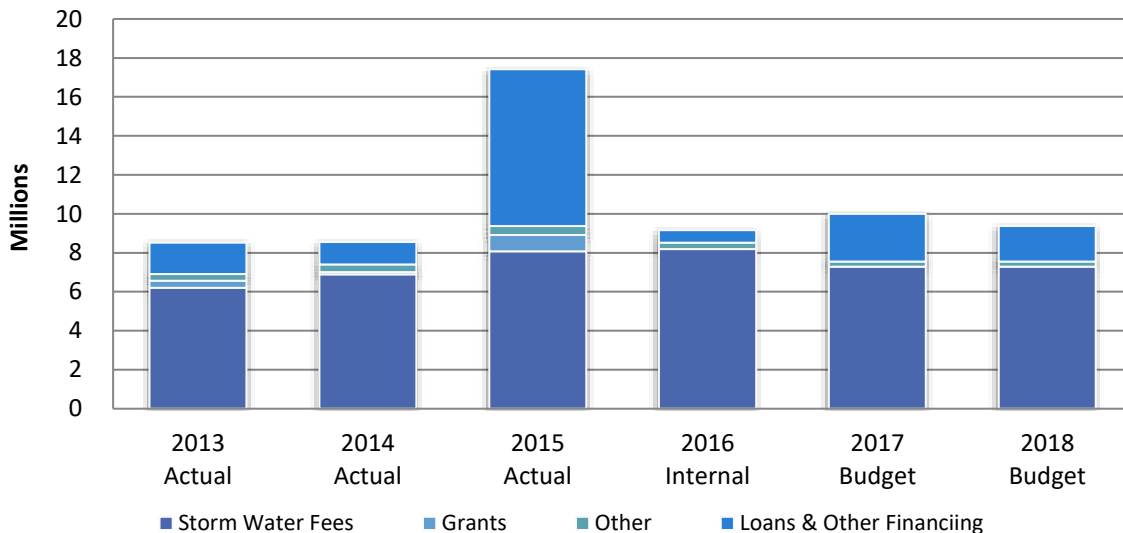
Miscellaneous Revenue

Includes miscellaneous revenues such as interest and sale of surplus and scrap goods.

Revenues

Storm and Surface Water Fund Revenues

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



Storm Water Fees

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

Grants

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

Other Goods & Services

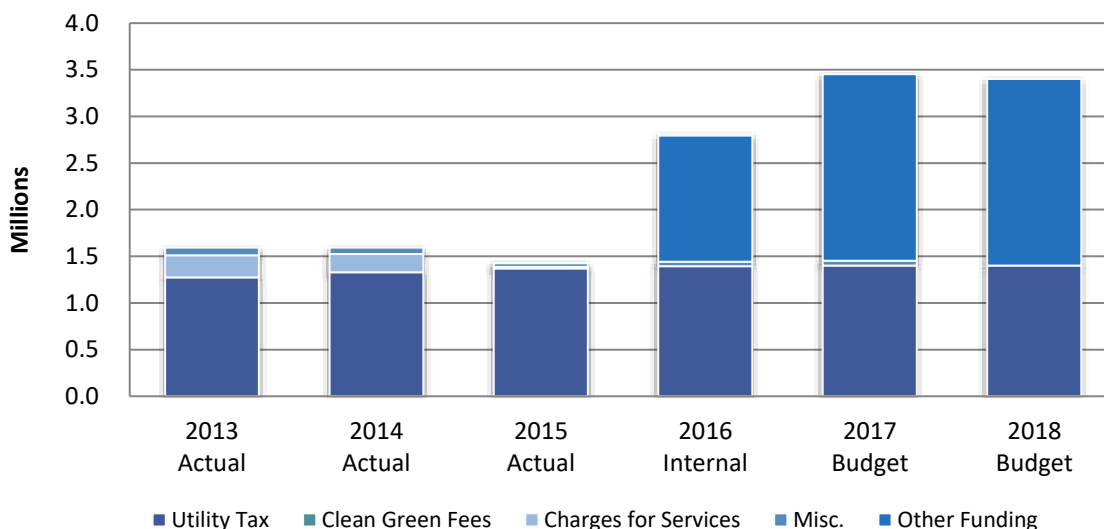
This represents all other charges collected for fees and penalties received by the surface and storm water fund for goods and services, along with revenue from interest, fines, and miscellaneous items.

Loans and Other Financing

This includes a Department of Ecology loans and capital contributions from private developers as well as other funds.

Solid Waste Fund Revenues

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



Utility Tax

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

Miscellaneous

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

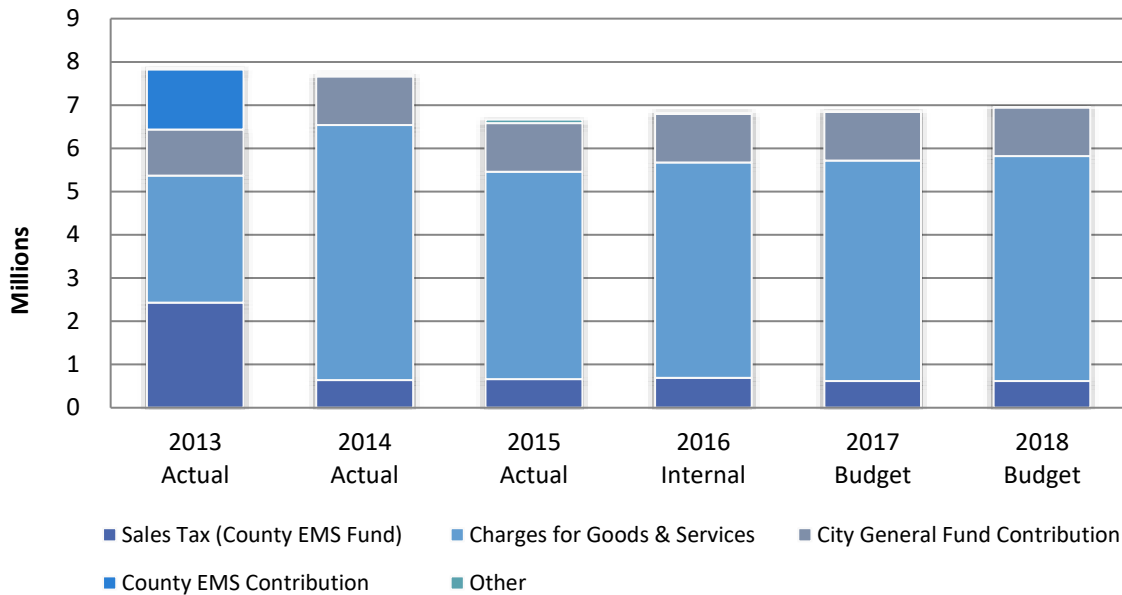
Other Funding

Intergovernmental loan repayment from the Watershed Fund for land acquisition and Model Toxic Control Act funds for environmental remediation cleanup projects in 2017 and 2018.

Revenues

Medic One Fund Revenues

The [Medic One Fund](#) accounts for countywide ambulance service provided pursuant to an interlocal agreement between the City and Whatcom County. Beginning in 2014, Whatcom County assumed oversight responsibility for the countywide Medic One System. The fund is managed by the [Fire Department](#).



Charges for Goods & Services

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

Sales Tax

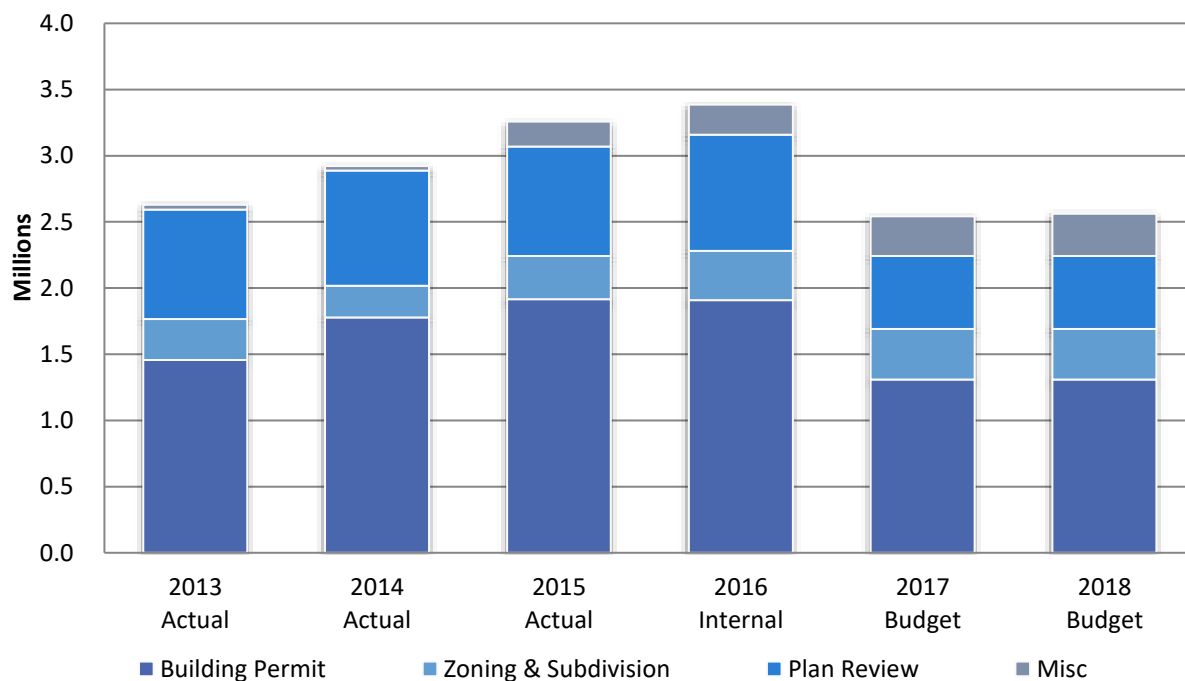
This category represented the EMS sales tax of 1/10th of 1% that took effect in 2006, to help pay for Countywide Medic services. Of this amount, 66% is submitted to the County's EMS Fund and 33% is dedicated to criminal justice and utilized by each city.

County EMS and City General Fund Contributions

Both the City and County contributed to Medic One. Beginning in 2014, the County has assumed management oversight of the countywide Medic One System. The County's EMS fund is now contracting with the city to provide Medic One ambulance service, and the associated revenue is reflected in the new Contracted EMS Revenue category. In 2016, the Medic One Levy passed and there will be a new contract for services agreement between the County and the City of Bellingham in 2017.

Development Services Fund Revenues

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



Building Permits

This revenue is for permits issued for new construction and remodeling and includes such items as building, plumbing, electrical, and fire permits. Continued growth is anticipated in 2017-18, but at a slower rate. Building industry trends can be volatile so revenues are budgeted conservatively.

Zoning & Subdivision

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

Plan Review

This revenue is for reviewing plans prior to issuing permits.

Miscellaneous

Other revenue, primarily interest income and protective inspection fees, amounts to approximately \$35,000 per year, which may not show up on the graph at this scale.

This page intentionally blank.

Fund Budgets

General Fund

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

001 General Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	16,200,070	17,069,127	17,725,097	20,363,675	17,000,000	16,207,708
TAXES	54,881,640	56,651,279	59,630,988	61,934,465	62,659,167	64,280,167
LICENSES AND PERMITS	801,609	722,435	852,969	1,051,316	922,400	922,900
INTERGOVERNMENTAL REVENUE	1,193,343	1,845,125	1,628,320	2,518,915	2,806,718	2,829,198
CHARGES FOR GOODS AND SERVICES	7,600,135	8,529,237	8,473,706	7,880,683	8,009,064	8,186,399
FINES AND PENALTIES	1,159,922	1,071,566	985,826	855,443	1,010,619	1,010,619
MISCELLANEOUS REVENUE	813,493	833,491	1,031,594	553,811	770,630	770,630
OTHER FINANCING SOURCES	1,272,053	290,000	150,000	517,613	640,000	650,000
TOTAL REVENUE	67,722,195	69,943,133	72,753,403	75,312,246	76,818,598	78,649,913
NON-EXPENDITURES	3,280,212	4,353,123	2,865,013	2,864,891	2,871,665	2,921,665
SALARIES AND WAGES	33,908,901	33,972,841	35,198,236	37,643,073	39,916,277	41,167,517
PERSONNEL BENEFITS	13,504,624	13,206,567	13,262,540	14,159,750	15,720,856	16,593,046
SUPPLIES	2,166,893	2,126,675	2,031,385	2,352,918	2,110,444	2,103,114
OTHER SERVICES AND CHARGES	10,922,410	12,067,530	12,775,897	13,282,917	14,653,200	14,702,879
INTERGOVERNMENTAL SERVICES	2,900,226	3,222,431	2,469,477	2,195,466	2,333,349	2,333,349
CAPITAL OUTLAYS (6000 EXP OBJ)	220,308	637,498	1,503,982	77,204	-	-
DEBT SERVICE INTEREST/COSTS	14,651	21,850	8,293	6,339	5,100	3,100
TOTAL EXPENDITURE	66,918,225	69,608,515	70,114,823	72,582,558	77,610,891	79,824,670
Net Surplus/(Deficit)	803,969	334,619	2,638,578	2,729,687	(792,292)	(1,174,757)
ESTIMATED ENDING RESERVE BALANCE	17,004,039	17,403,746	20,363,675	23,093,362	16,207,708	15,032,952

001 General Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
Expenditures by Department						
D000 GF - Shared and Non-Departmental	4,503,559	5,754,957	3,795,997	3,836,001	4,155,444	4,205,444
D110 GF - Mayor	1,016,648	1,143,410	860,919	856,855	927,147	955,014
D120 GF - City Council	476,973	457,770	492,697	518,354	577,173	595,360
D170 GF - Hearing Examiner	209,973	154,007	73,847	85,152	106,005	107,513
D180 GF - Museum	1,400,143	1,400,335	1,437,398	1,468,225	1,627,237	1,677,173
D190 GF - Library	3,784,429	4,010,206	4,176,841	4,537,811	4,450,742	4,587,681
D210 GF - Finance	2,081,410	1,961,578	2,051,684	2,039,791	2,360,321	2,445,626
D220 GF - Human Resources	1,114,516	1,128,221	1,155,827	1,140,296	1,369,446	1,389,167
D250 GF - Information Technology Services	2,376,596	2,544,315	2,610,134	2,804,493	3,132,405	3,311,715
D260 GF - Legal	1,410,490	1,537,303	1,553,833	1,618,255	1,882,077	1,939,733
D270 GF - Municipal Court	1,776,046	1,928,655	1,932,542	2,057,681	2,157,568	2,215,918
D400 GF - Parks and Recreation	7,353,072	7,195,921	7,220,506	7,526,182	8,267,394	8,481,314
D500 GF - Planning	2,414,491	2,554,475	2,778,004	2,850,714	3,169,175	3,194,917
D700 GF - Fire	14,865,010	15,366,752	16,753,382	17,295,748	18,314,215	18,781,688
D800 GF - Police	22,134,870	22,470,610	23,221,213	23,947,000	25,114,539	25,936,408
General Fund Total Expenditures	66,918,226	69,608,515	70,114,824	72,582,558	77,610,888	79,824,671

Special Revenue Funds**Street Funds**

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

110 Street Funds Street Fund, Paths & Trails Rsrv Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	10,730,699	11,204,362	10,275,454	8,227,496	3,902,232	3,090,034
TAXES	8,449,232	7,838,654	7,745,314	8,135,797	7,800,000	7,850,000
LICENSES AND PERMITS	55,917	70,900	3,410	3,850	61,000	62,220
INTERGOVERNMENTAL REVENUE	4,967,623	4,488,917	8,207,197	3,877,361	8,124,750	7,324,750
CHARGES FOR GOODS AND SERVICES	7,837,044	7,330,664	1,577,118	1,206,598	1,220,157	1,224,029
MISCELLANEOUS REVENUE	256,182	181,426	160,306	373,230	143,597	143,597
OTHER FINANCING SOURCES	-	-	3,554,473	19,642	-	-
TOTAL REVENUE	21,565,998	19,910,561	21,247,818	13,616,478	17,349,504	16,604,596
NON-EXPENDITURES	1,300,650	1,152,056	292,992	584,427	590,949	684,410
SALARIES AND WAGES	5,019,823	4,752,935	1,274,847	1,570,964	1,648,714	1,685,096
PERSONNEL BENEFITS	2,156,534	1,999,297	562,649	678,617	752,002	802,120
SUPPLIES	633,076	610,030	597,256	530,655	599,019	607,941
OTHER SERVICES AND CHARGES	6,666,144	8,709,724	11,376,538	8,512,245	7,396,018	7,354,200
INTERGOVERNMENTAL SERVICES	108,467	65,105	114,631	74,730	105,000	107,825
CAPITAL OUTLAYS (6000 EXP OBJ)	5,165,802	2,976,542	9,041,445	1,880,445	7,070,000	6,623,000
DEBT SERVICE INTEREST/COSTS	-	-	35,418	-	-	-
TOTAL EXPENDITURE	21,050,496	20,265,689	23,295,776	13,832,083	18,161,702	17,864,592
Net Surplus/(Deficit)	515,503	(355,127)	(2,047,958)	(215,604)	(812,198)	(1,259,995)
ESTIMATED ENDING RESERVE BALANCE	11,246,202	10,849,235	8,227,496	8,011,892	3,090,034	1,830,039

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

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

Federal Building Fund

125 Federal Building Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	480,467	432,531	1,919,276	734,806	758,507	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	700,000	-
MISCELLANEOUS REVENUE	3,973	10,615	8,727	3,135	5,180	-
OTHER FINANCING SOURCES	-	1,888,045	1,002,000	80,267	-	-
TOTAL REVENUE	3,973	1,898,660	1,010,727	83,402	705,180	-
SUPPLIES	-	5,631	48,325	27,859	-	-
OTHER SERVICES AND CHARGES	51,909	406,284	2,146,872	185,713	1,463,687	-
TOTAL EXPENDITURE	51,909	411,915	2,195,197	213,572	1,463,687	-
Net Surplus/(Deficit)	(47,936)	1,486,745	(1,184,470)	(130,169)	(758,507)	-
ESTIMATED ENDING RESERVE BALANCE	432,531	1,919,276	734,806	604,637	-	-

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

Library Gift Fund

126 Library Gift Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	44,912	63,739	81,630	78,451	5,000	4,823
INTERGOVERNMENTAL REVENUE	999	3,393	-	-	-	-
MISCELLANEOUS REVENUE	69,942	70,947	57,567	72,992	50,000	50,000
TOTAL REVENUE	70,941	74,340	57,567	72,992	50,000	50,000
SUPPLIES	50,123	48,020	56,426	44,834	50,000	50,000
OTHER SERVICES AND CHARGES	1,990	8,429	4,320	28,909	177	128
TOTAL EXPENDITURE	52,113	56,449	60,746	73,743	50,177	50,128
Net Surplus/(Deficit)	18,827	17,891	(3,179)	(751)	(177)	(128)
ESTIMATED ENDING RESERVE BALANCE	63,739	81,630	78,451	77,700	4,823	4,695

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

Fund Budgets

Olympic Pipeline Incident Fund

131 Olympic Pipeline Incident Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	601,643	521,997	504,373	493,683	482,225	441,717
MISCELLANEOUS REVENUE	4,853	4,020	4,383	2,106	5,472	5,472
OTHER FINANCING SOURCES	-	-	10,110	10,398	-	-
TOTAL REVENUE	4,853	4,020	14,493	12,504	5,472	5,472
SALARIES AND WAGES	-	-	15,418	13,787	10,106	10,645
PERSONNEL BENEFITS	-	-	5,222	4,406	4,355	4,745
SUPPLIES	16,320	-	3,829	474	30,000	30,000
OTHER SERVICES AND CHARGES	66,857	21,643	714	3,619	1,519	1,443
INTERGOVERNMENTAL SERVICES	1,322	-	-	2,702	-	-
TOTAL EXPENDITURE	84,499	21,643	25,183	24,988	45,980	46,833
Net Surplus/(Deficit)	(79,646)	(17,624)	(10,690)	(12,484)	(40,508)	(41,361)
ESTIMATED ENDING RESERVE BALANCE	521,997	504,373	493,683	481,199	441,717	400,356

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

Olympic-Whatcom Falls Park Fund

134 Olympic - Whatcom Fall Pk Addl Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	265,392	265,204	250,834	242,715	242,248	241,718
MISCELLANEOUS REVENUE	2,326	2,068	2,159	1,045	-	-
TOTAL REVENUE	2,326	2,068	2,159	1,045	-	-
OTHER SERVICES AND CHARGES	2,514	506	588	587	530	522
CAPITAL OUTLAYS (6000 EXP OBJ)	-	15,931	9,690	719	-	-
TOTAL EXPENDITURE	2,514	16,437	10,278	1,306	530	522
Net Surplus/(Deficit)	(188)	(14,369)	(8,119)	(261)	(530)	(522)
ESTIMATED ENDING RESERVE BALANCE	265,204	250,835	242,715	242,454	241,718	241,196

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

Environmental Remediation Fund

136 Environmental Remediation Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,090,538	392,028	343,109	332,296	1,343,106	301,362
INTERGOVERNMENTAL REVENUE	523,780	287,505	292,488	182,252	2,416,815	-
MISCELLANEOUS REVENUE	138,928	75,090	170,100	210,377	5,984	5,984
OTHER FINANCING SOURCES	-	400,000	400,000	400,000	600,000	600,000
TOTAL REVENUE	662,708	762,595	862,589	792,629	3,022,799	605,984
SALARIES AND WAGES	4,589	6,271	6,090	1,633	-	-
PERSONNEL BENEFITS	-	-	-	539	-	-
OTHER SERVICES AND CHARGES	1,208,582	674,859	783,427	693,178	4,064,543	563,850
INTERGOVERNMENTAL SERVICES	57,765	59,311	83,886	50,475	-	-
TOTAL EXPENDITURE	1,270,936	740,441	873,402	745,825	4,064,543	563,850
Net Surplus/(Deficit)	(608,228)	22,153	(10,813)	46,804	(1,041,744)	42,134
ESTIMATED ENDING RESERVE BALANCE	482,310	414,181	332,296	379,100	301,362	343,496

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

Real Estate Excise Tax Funds

140 Real Estate Excise Tax Funds 141 - 1st Quarter, 142 - 2nd Quarter	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	4,861,544	6,143,786	7,345,371	9,131,763	2,740,107	2,476,275
TAXES	2,337,771	2,529,868	3,663,842	3,762,944	2,800,000	2,800,000
INTERGOVERNMENTAL REVENUE	1,197,918	292,923	144,999	377,158	265,000	20,000
CHARGES FOR GOODS AND SERVICES	65	-	32,318	-	-	-
MISCELLANEOUS REVENUE	49,693	53,765	75,486	49,175	78,466	78,466
OTHER FINANCING SOURCES	-	-	-	-	-	2,500,000
TOTAL REVENUE	3,585,447	2,876,556	3,916,645	4,189,277	3,143,466	5,398,466
NON-EXPENDITURES	694,225	719,554	1,317,229	636,003	906,355	674,635
SALARIES AND WAGES	60,044	19,544	73,050	51,328	34,611	35,470
PERSONNEL BENEFITS	-	-	-	16,721	14,366	15,378
SUPPLIES	5,858	-	-	48	-	-
OTHER SERVICES AND CHARGES	594,476	696,272	357,804	413,021	206,965	167,320
CAPITAL OUTLAYS (6000 EXP OBJ)	950,048	159,652	382,171	427,341	2,245,000	3,500,000
TOTAL EXPENDITURE	2,304,651	1,595,022	2,130,254	1,544,462	3,407,297	4,392,803
Net Surplus/(Deficit)	1,280,796	1,281,534	1,786,392	2,644,815	(263,832)	1,005,664
ESTIMATED ENDING RESERVE BALANCE	6,142,340	7,425,320	9,131,763	11,776,578	2,476,275	3,481,939

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. The two REET Funds are aggregated here.

Police Special Revenue Funds

150 Police Special Revenue Funds 151, 152, 153	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,145,668	960,402	472,625	444,673	352,891	337,702
INTERGOVERNMENTAL REVENUE	353,125	339,350	390,831	382,231	432,490	432,490
MISCELLANEOUS REVENUE	82,154	94,560	44,590	26,022	34,657	34,657
TOTAL REVENUE	435,279	433,910	435,421	408,253	467,147	467,147
NON-EXPENDITURES	365,000	140,000	-	-	-	-
SUPPLIES	97,652	304,214	278,417	203,096	217,500	266,218
OTHER SERVICES AND CHARGES	157,894	360,142	96,137	111,738	229,836	188,468
CAPITAL OUTLAYS (6000 EXP OBJ)	-	122,682	88,818	-	35,000	20,000
TOTAL EXPENDITURE	620,546	927,038	463,372	314,834	482,336	474,686
Net Surplus/(Deficit)	(185,267)	(493,128)	(27,952)	93,418	(15,189)	(7,539)
ESTIMATED ENDING RESERVE BALANCE	960,401	467,274	444,673	538,091	337,702	330,163

The [Police Department](#) manages the three funds aggregated above.

- (151) Police Federal Equitable Share: Governed by an agreement between the City and the U.S. Treasury Department that allows the City a share of proceeds forfeited to the Federal Government.
- (152) Asset Forfeiture / Drug Enforcement: Proceeds from seizures are held in this fund and used by the police department for drug enforcement.
- (153) Criminal Justice: Funded by State entitlements.

Public Safety Dispatch Fund

160 Public Safety Dispatch Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	2,353,562	2,931,306	3,714,220	4,008,833	1,584,384	2,025,523
INTERGOVERNMENTAL REVENUE	1,966,084	2,166,662	1,978,844	1,957,838	1,950,000	1,950,000
CHARGES FOR GOODS AND SERVICES	3,039,265	3,131,233	3,243,726	3,383,361	3,651,760	3,907,501
MISCELLANEOUS REVENUE	27,206	31,737	33,148	14,119	23,369	23,369
TOTAL REVENUE	5,032,555	5,329,632	5,255,718	5,355,318	5,625,129	5,880,870
NON-EXPENDITURES	12,629	-	-	-	-	-
SALARIES AND WAGES	2,815,868	2,889,719	3,074,302	3,193,156	3,188,784	3,269,586
PERSONNEL BENEFITS	1,164,521	1,145,995	1,184,452	1,314,525	1,370,988	1,458,847
SUPPLIES	33,562	24,187	39,151	133,362	109,919	94,919
OTHER SERVICES AND CHARGES	390,226	458,423	554,559	1,114,503	508,299	806,451
INTERGOVERNMENTAL SERVICES	21,324	21,324	21,324	21,324	6,000	21,324
CAPITAL OUTLAYS (6000 EXP OBJ)	45,728	-	87,319	616,445	-	155,000
TOTAL EXPENDITURE	4,483,858	4,539,648	4,961,107	6,393,315	5,183,990	5,806,127
Net Surplus/(Deficit)	548,699	789,983	294,613	(1,037,997)	441,139	74,743
ESTIMATED ENDING RESERVE BALANCE	2,902,261	3,721,289	4,008,833	2,970,836	2,025,523	2,100,266

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

Transportation Benefit District Fund

161 Transportation Benefit District Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	2,153,674	2,656,535	2,687,917	3,399,614	2,787,961	1,926,445
TAXES	4,655,993	4,700,864	4,903,512	5,169,348	4,728,800	4,728,800
INTERGOVERNMENTAL REVENUE	-	-	61,189	12,367	-	-
CHARGES FOR GOODS AND SERVICES	436,471	17,985	-	-	-	-
MISCELLANEOUS REVENUE	28,068	27,747	31,434	23,363	22,789	22,789
TOTAL REVENUE	5,120,532	4,746,596	4,996,135	5,205,078	4,751,589	4,751,589
SALARIES AND WAGES	29,904	-	-	3,460	-	-
PERSONNEL BENEFITS	9,745	-	-	1,186	-	-
SUPPLIES	7,245	1,738	7,268	15	-	-
OTHER SERVICES AND CHARGES	532,137	394,588	345,045	552,657	613,105	609,743
INTERGOVERNMENTAL SERVICES	1,482,747	1,376,138	1,667,374	1,056,778	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,540,116	3,150,106	2,264,750	524,516	5,000,000	5,100,000
TOTAL EXPENDITURE	4,601,894	4,922,570	4,284,437	2,138,612	5,613,105	5,709,743
Net Surplus/(Deficit)	518,638	(175,974)	711,697	3,066,466	(861,516)	(958,154)
ESTIMATED ENDING RESERVE BALANCE	2,672,312	2,480,561	3,399,614	6,466,080	1,926,445	968,292

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 in Bellingham. The fund is budgeted in the [Public Works Department](#).

Public, Education and Government Access TV Funds

162 Public Educ & Govt Acc TV Fund Including Equipment Subfund 163	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	391,085	671,926	986,815	1,182,689	1,048,000	448,791
LICENSES AND PERMITS	443,027	464,673	428,238	347,387	313,000	313,000
CHARGES FOR GOODS AND SERVICES	1,065	1,035	1,950	2,205	2,210	2,210
MISCELLANEOUS REVENUE	113,836	124,685	131,067	126,177	114,560	114,560
TOTAL REVENUE	557,928	590,393	561,255	475,769	429,770	429,770
NON-EXPENDITURES	46,000	-	-	-	490,000	-
SALARIES AND WAGES	124,674	146,279	144,778	148,994	145,803	150,703
PERSONNEL BENEFITS	44,506	57,555	59,687	65,838	66,912	71,813
SUPPLIES	34,056	43,272	62,791	47,069	11,007	11,207
OTHER SERVICES AND CHARGES	38,007	68,761	98,125	101,963	115,256	114,748
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	200,000	95,000
TOTAL EXPENDITURE	287,243	315,867	365,381	363,864	1,028,978	443,471
Net Surplus/(Deficit)	270,686	274,526	195,874	111,904	(599,209)	(13,701)
ESTIMATED ENDING RESERVE BALANCE	661,771	946,452	1,182,689	1,294,593	448,791	435,090

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

Fund Budgets

Greenways Funds

173 Greenways III Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	5,887,854	8,238,188	8,212,551	6,205,311	7,000,000	2,169,619
TAXES	4,114,760	4,194,039	4,297,736	4,368,509	-	-
INTERGOVERNMENTAL REVENUE	-	492,611	367,512	820,066	400,000	400,000
FINES AND PENALTIES	-	500	475	450	-	-
MISCELLANEOUS REVENUE	72,230	95,624	112,911	86,199	57,815	57,815
TOTAL REVENUE	4,186,990	4,782,775	4,778,634	5,275,224	457,815	457,815
NON-EXPENDITURES	-	13,255	246,986	343,761	400,000	400,000
SALARIES AND WAGES	219,976	430,961	357,637	332,824	276,584	284,769
PERSONNEL BENEFITS	-	68,870	65,870	139,993	130,874	140,102
SUPPLIES	-	1,406	3,654	161	-	-
OTHER SERVICES AND CHARGES	13,282	19,673	30,030	29,621	100,739	95,228
CAPITAL OUTLAYS (6000 EXP OBJ)	1,566,952	4,201,440	6,056,238	1,543,377	4,380,000	-
DEBT SERVICE INTEREST/COSTS	33,613	48,837	25,459	25,324	-	-
TOTAL EXPENDITURE	1,833,823	4,784,442	6,785,874	2,415,061	5,288,197	920,099
Net Surplus/(Deficit)	2,353,167	(1,669)	(2,007,240)	2,860,162	(4,830,381)	(462,284)
ESTIMATED ENDING RESERVE BALANCE	8,241,021	8,236,519	6,205,311	9,065,473	2,169,619	1,707,335

Greenways III Fund: Greenways funds are voter approved property tax levies (2007-16) that acquire land, make improvements, and help to maintain the Greenway areas. These funds are managed by the [Parks and Recreation Department](#). Funds from Greenways levies prior to Greenways III have been expended and closed.

Park Impact Fee Fund

177 Park Impact Fee Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	2,708,752	4,009,035	4,984,228	6,288,681	4,266,269	3,243,442
INTERGOVERNMENTAL REVENUE	765	749,887	687,548	-	-	-
CHARGES FOR GOODS AND SERVICES	1,633,576	1,838,454	2,443,718	2,170,416	424,360	424,360
MISCELLANEOUS REVENUE	30,770	35,024	51,041	285,848	33,117	33,117
TOTAL REVENUE	1,665,111	2,623,365	3,182,307	2,456,264	457,477	457,477
SALARIES AND WAGES	50,611	74,858	56,639	33,871	72,109	74,341
PERSONNEL BENEFITS	-	-	-	12,224	31,317	33,597
SUPPLIES	-	1,406	-	-	-	-
OTHER SERVICES AND CHARGES	5,214	11,133	12,745	13,251	51,879	50,387
CAPITAL OUTLAYS (6000 EXP OBJ)	309,003	1,263,896	1,808,469	821,465	1,325,000	1,050,000
TOTAL EXPENDITURE	364,828	1,351,293	1,877,853	880,811	1,480,305	1,208,325
Net Surplus/(Deficit)	1,300,283	1,272,071	1,304,453	1,575,454	(1,022,827)	(750,849)
ESTIMATED ENDING RESERVE BALANCE	4,009,035	5,281,106	6,288,681	7,864,135	3,243,442	2,492,593

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

Sportsplex Fund

178 Sportsplex Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	41,532	43,601	44,930	46,226	46,343	47,948
MISCELLANEOUS REVENUE	2,069	1,329	1,296	1,355	1,605	1,605
TOTAL REVENUE	2,069	1,329	1,296	1,355	1,605	1,605
Net Surplus/(Deficit)	2,069	1,329	1,296	1,355	1,605	1,605
ESTIMATED ENDING RESERVE BALANCE	43,601	44,930	46,226	47,581	47,948	49,553

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

Fund Budgets

Tourism Fund

180 Tourism Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	404,480	487,127	597,397	774,239	500,000	200,000
TAXES	1,159,012	1,319,092	1,474,376	1,547,714	1,515,800	1,561,275
MISCELLANEOUS REVENUE	3,760	3,971	6,032	3,619	4,167	4,167
TOTAL REVENUE	1,162,772	1,323,063	1,480,408	1,551,333	1,519,967	1,565,442
NON-EXPENDITURES	150,000	150,000	150,000	150,000	150,000	150,000
SALARIES AND WAGES	10,667	9,761	15,783	18,202	17,485	18,082
PERSONNEL BENEFITS	4,721	4,438	6,745	7,688	8,109	8,703
SUPPLIES	41	262	823	219	-	-
OTHER SERVICES AND CHARGES	914,643	1,048,334	1,130,215	1,334,717	1,644,373	1,392,824
TOTAL EXPENDITURE	1,080,072	1,212,795	1,303,566	1,510,826	1,819,967	1,569,609
Net Surplus/(Deficit)	82,701	110,267	176,842	40,508	(300,000)	(4,167)
ESTIMATED ENDING RESERVE BALANCE	487,181	597,394	774,239	814,747	200,000	195,834

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

Low Income Housing Fund

181 Low Income Housing Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	-	2,784,798	4,285,755	2,374,699	2,500,000	92,055
TAXES	2,961,641	2,986,270	3,000,342	2,995,566	3,000,000	3,000,000
CHARGES FOR GOODS AND SERVICES	-	132,000	128,250	134,779	-	-
MISCELLANEOUS REVENUE	11,049	25,941	42,373	52,004	13,773	13,773
TOTAL REVENUE	2,972,690	3,144,211	3,170,965	3,182,349	3,013,773	3,013,773
NON-EXPENDITURES	-	-	-	10,703	-	-
SALARIES AND WAGES	29,753	33,353	40,699	47,029	57,133	59,910
PERSONNEL BENEFITS	13,218	11,656	14,241	16,391	27,294	29,484
SUPPLIES	86	-	5,490	-	8,631	8,631
OTHER SERVICES AND CHARGES	141,644	1,599,139	3,427,235	3,247,136	5,328,660	3,007,803
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	1,594,357	-	-	-
TOTAL EXPENDITURE	184,701	1,644,148	5,082,022	3,321,259	5,421,718	3,105,828
Net Surplus/(Deficit)	2,787,989	1,500,063	(1,911,056)	(138,909)	(2,407,945)	(92,055)
ESTIMATED ENDING RESERVE BALANCE	2,787,989	4,284,861	2,374,699	2,235,790	92,055	1

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

Community Development Block Grant and HOME Funds

190 HUD Grant Funds 190-CDBG, 191-HOME	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	1,248,938	842,370	1,234,117	1,199,325	2,806,112	2,817,823
CHARGES FOR GOODS AND SERVICES	378,425	367,264	278,074	506,449	264,627	264,627
MISCELLANEOUS REVENUE	117,600	84,164	125,584	99,433	70,574	70,574
OTHER FINANCING SOURCES	-	-	-	10,703	-	-
TOTAL REVENUE	1,744,963	1,293,798	1,637,775	1,815,910	3,141,313	3,153,024
SALARIES AND WAGES	215,510	209,681	221,600	230,834	226,332	233,921
PERSONNEL BENEFITS	85,082	76,549	80,627	87,705	109,028	116,956
SUPPLIES	357	1,220	414	594	4,192	4,222
OTHER SERVICES AND CHARGES	1,375,679	1,085,387	1,348,889	1,566,687	2,801,761	2,797,925
TOTAL EXPENDITURE	1,676,628	1,372,837	1,651,530	1,885,820	3,141,313	3,153,024
Net Surplus/(Deficit)	68,335	(79,038)	(13,755)	(69,910)	-	-
ESTIMATED ENDING RESERVE BALANCE	68,335	(79,038)	(13,755)	(69,910)	-	-

The two funds are aggregated here.

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

The funds are managed by the [Planning and Community Development Department](#).

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.

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

Fund Budgets

Debt Funds

Debt Service Funds

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

210 General Debt Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	872,410	1,300,998	1,674,913	2,055,990	2,449,500	2,850,641
CHARGES FOR GOODS AND SERVICES	357,143	363,101	377,584	380,088	373,268	373,268
MISCELLANEOUS REVENUE	593,751	517,916	580,391	768,582	1,304,022	1,329,742
NON REVENUES	349,000	382,000	341,585	530,073	10	195,010
OTHER FINANCING SOURCES	930,039	972,223	953,800	12,144,903	1,345,489	1,367,229
TOTAL REVENUE	2,229,933	2,235,240	2,253,360	13,823,646	3,022,789	3,265,249
INTERGOVERNMENTAL SERVICES	-	-	-	1,068,075	-	-
DEBT SERVICE PRINCIPAL	1,300,686	1,386,839	1,396,603	11,441,381	1,785,577	2,094,967
DEBT SERVICE INTEREST/COSTS	500,659	474,485	475,680	924,795	836,071	769,141
TOTAL EXPENDITURE	1,801,345	1,861,324	1,872,283	13,434,251	2,621,648	2,864,108
Net Surplus/(Deficit)	428,587	373,917	381,077	389,394	401,141	401,141
ESTIMATED ENDING RESERVE BALANCE	1,300,997	1,674,915	2,055,990	3,513,459	2,850,641	3,251,782

LID Guaranty Fund

245 LID Guaranty Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,007,507	229,610	427,069	505,627	506,000	508,841
FINES AND PENALTIES	54	-	73	69	-	-
MISCELLANEOUS REVENUE	220,715	185,002	78,486	54,522	2,841	2,841
TOTAL REVENUE	220,769	185,002	78,558	54,591	2,841	2,841
NON-EXPENDITURES	1,000,000	-	-	-	-	500,000
TOTAL EXPENDITURE	1,000,000	-	-	-	-	500,000
Net Surplus/(Deficit)	(779,231)	185,002	78,558	54,591	2,841	(497,159)
ESTIMATED ENDING RESERVE BALANCE	228,276	414,612	505,627	560,218	508,841	11,682

Construction Funds

371 Waterfront Construction #1	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	-	490,189	1,798,043	2,891,234	3,900,000	4,711,113
TAXES	490,189	1,298,901	1,072,726	1,085,481	1,035,653	1,035,653
MISCELLANEOUS REVENUE	-	8,981	20,465	15,198	25,460	25,460
OTHER FINANCING SOURCES	-	-	-	-	250,000	-
TOTAL REVENUE	490,189	1,307,882	1,093,191	1,100,679	1,311,113	1,061,113
 CAPITAL OUTLAYS (6000 EXP OBJ)	 -	 -	 -	 -	 500,000	 -
TOTAL EXPENDITURE	-	-	-	-	500,000	-
 Net Surplus/(Deficit)	 490,189	 1,307,882	 1,093,191	 1,100,679	 811,113	 1,061,113
ESTIMATED ENDING RESERVE BALANCE	490,189	1,798,071	2,891,234	3,991,913	4,711,113	5,772,226

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

Fund Budgets

Enterprise Funds

Water Fund

410 Water Fund (Watershed excluded)	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	11,885,503	14,694,601	13,287,496	14,400,344	7,765,854	3,277,770
INTERGOVERNMENTAL REVENUE	49,432	245,601	133,477	-	-	-
CHARGES FOR GOODS AND SERVICES	22,574,135	22,020,727	18,778,269	20,389,633	18,739,224	18,850,494
FINES AND PENALTIES	51,441	50,083	54,848	51,165	47,895	48,853
MISCELLANEOUS REVENUE	321,741	476,313	265,564	260,265	359,588	362,578
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	238,000	-	802,391	-	-
OTHER FINANCING SOURCES	874,782	575,000	4,610,000	693,800	575,000	575,000
TOTAL REVENUE	23,871,531	23,605,724	23,842,158	22,197,254	19,721,707	19,836,925
NON-EXPENDITURES	768,226	738,800	108,745	84,319	60,000	240,000
SALARIES AND WAGES	2,340,119	2,552,262	2,690,748	3,052,450	3,016,620	3,067,687
PERSONNEL BENEFITS	1,054,283	1,103,231	1,136,700	1,310,934	1,408,009	1,486,275
SUPPLIES	2,295,756	2,325,649	1,925,445	3,111,039	1,722,510	1,349,091
OTHER SERVICES AND CHARGES	9,978,703	11,086,601	11,121,542	10,521,058	9,468,318	9,559,301
INTERGOVERNMENTAL SERVICES	576,807	353,711	245,354	322,379	296,500	300,902
CAPITAL OUTLAYS (6000 EXP OBJ)	1,341,842	2,884,854	592,098	2,651,215	6,550,000	2,550,000
DEBT SERVICE PRINCIPAL	1,717,283	1,792,283	4,615,611	743,536	1,450,284	1,495,284
DEBT SERVICE INTEREST/COSTS	602,119	526,775	293,067	188,606	237,551	195,170
TOTAL EXPENDITURE	20,675,138	23,364,166	22,729,310	21,985,536	24,209,792	20,243,710
Net Surplus/(Deficit)	3,196,393	241,559	1,112,848	211,717	(4,488,084)	(406,786)
ESTIMATED ENDING RESERVE BALANCE	15,081,896	14,936,160	14,400,344	14,612,061	3,277,770	2,870,983

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](#).

Watershed Sub-Fund

A sub-fund of the Water fund.

411 Watershed Sub-Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	-	-	2,612,908	3,164,889	2,302,117	1,515,879
INTERGOVERNMENTAL REVENUE	-	-	384,749	12,236	-	-
CHARGES FOR GOODS AND SERVICES	-	1,134,734	5,109,624	5,280,142	5,020,353	5,120,760
MISCELLANEOUS REVENUE	-	1,400	41,992	19,231	19,246	19,246
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	-	210,160	156,034	570,984	-
NON REVENUES	-	-	1,350,000	-	-	-
TOTAL REVENUE	-	1,136,134	7,096,525	5,467,643	5,610,583	5,140,006
NON-EXPENDITURES	-	-	248,122	1,349,976	1,000,000	1,000,000
SALARIES AND WAGES	-	-	811	12,385	229,051	249,830
PERSONNEL BENEFITS	-	-	115	3,966	107,163	123,325
SUPPLIES	-	322	(764)	3,523	128,515	129,233
OTHER SERVICES AND CHARGES	-	170,717	1,239,814	1,262,889	1,417,446	1,519,812
INTERGOVERNMENTAL SERVICES	-	-	-	-	450,000	450,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	958,455	475,711	1,866,112	964,400
DEBT SERVICE PRINCIPAL	-	-	3,935,000	1,285,000	1,047,500	1,047,500
DEBT SERVICE INTEREST/COSTS	-	3,343	162,991	96,825	151,033	151,033
TOTAL EXPENDITURE	-	174,382	6,544,544	4,490,275	6,396,820	5,635,133
Net Surplus/(Deficit)	-	961,753	551,981	977,369	(786,238)	(495,128)
ESTIMATED ENDING RESERVE BALANCE	-	961,753	3,164,889	4,142,258	1,515,879	1,020,751

Fund Budgets

Wastewater Fund

420 Wastewater Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	44,758,031	25,871,363	22,362,449	24,360,806	16,187,907	13,666,236
INTERGOVERNMENTAL REVENUE	2,938	2,623	3,661	6,560	-	-
CHARGES FOR GOODS AND SERVICES	19,171,474	20,589,622	21,131,911	22,695,840	20,933,417	21,352,085
FINES AND PENALTIES	57,127	55,350	60,327	55,917	50,470	51,479
MISCELLANEOUS REVENUE	464,834	419,133	838,501	290,483	282,632	284,112
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	-	217,883	2,421,801	-	-
OTHER FINANCING SOURCES	16,039,500	-	-	117,387	-	4,418,000
TOTAL REVENUE	35,735,873	21,066,728	22,252,283	25,587,988	21,266,519	26,105,676
NON-EXPENDITURES	37,214	-	88,869	75,954	60,000	240,000
SALARIES AND WAGES	2,656,033	2,675,941	2,563,041	2,787,722	2,846,266	2,964,117
PERSONNEL BENEFITS	1,187,030	1,165,160	1,102,189	1,256,203	1,330,664	1,437,774
SUPPLIES	1,290,565	1,162,308	1,331,106	1,235,316	1,426,294	1,447,718
OTHER SERVICES AND CHARGES	8,896,437	8,981,919	8,222,379	9,000,878	9,575,731	9,734,388
INTERGOVERNMENTAL SERVICES	15,152	19,652	18,818	14,747	85,000	86,275
CAPITAL OUTLAYS (6000 EXP OBJ)	37,864,249	7,868,885	3,919,939	1,580,877	4,852,000	11,373,000
DEBT SERVICE PRINCIPAL	315,000	305,000	300,000	300,000	915,000	945,000
DEBT SERVICE INTEREST/COSTS	2,394,438	2,707,285	2,707,586	2,701,336	2,697,236	2,660,636
TOTAL EXPENDITURE	54,656,118	24,886,150	20,253,927	18,953,033	23,788,191	30,888,908
Net Surplus/(Deficit)	(18,920,245)	(3,819,420)	1,998,357	6,634,955	(2,521,671)	(4,783,231)
ESTIMATED ENDING RESERVE BALANCE	25,837,786	22,051,943	24,360,806	30,995,761	13,666,236	8,883,005

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

Storm and Surface Water Utility Fund

430 Storm & Surface Water Utility	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	4,592,436	4,846,887	4,734,352	3,866,023	3,094,191	2,205,782
LICENSES AND PERMITS	106,358	131,288	180,403	197,039	90,000	90,000
INTERGOVERNMENTAL REVENUE	369,849	122,611	850,085	100	-	-
CHARGES FOR GOODS AND SERVICES	6,197,851	6,890,516	8,069,632	8,266,051	7,281,750	7,286,335
FINES AND PENALTIES	17,563	17,100	18,718	17,348	15,914	16,232
MISCELLANEOUS REVENUE	223,009	240,015	261,571	99,236	161,022	161,022
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	1,139,627	6,338,769	697,942	685,805	-
OTHER FINANCING SOURCES	1,597,677	4,230	1,704,814	6,696	1,765,000	1,822,507
TOTAL REVENUE	8,512,307	8,545,387	17,423,992	9,284,412	9,999,491	9,376,096
NON-EXPENDITURES	16,601	-	103,736	87,199	60,000	240,000
SALARIES AND WAGES	1,086,786	1,105,653	1,258,594	1,355,600	1,537,332	1,591,847
PERSONNEL BENEFITS	510,309	499,121	553,526	636,119	754,666	809,569
SUPPLIES	203,182	203,716	349,085	301,271	370,941	375,039
OTHER SERVICES AND CHARGES	3,883,752	4,911,410	4,982,644	5,283,712	5,336,456	5,307,095
INTERGOVERNMENTAL SERVICES	12,144	21,062	1,277	3,466	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,385,816	1,750,285	11,043,459	1,948,860	2,431,074	2,432,507
DEBT SERVICE PRINCIPAL	-	-	-	232,202	293,296	340,819
DEBT SERVICE INTEREST/COSTS	-	-	-	16,750	104,135	74,449
TOTAL EXPENDITURE	8,098,590	8,491,247	18,292,321	9,865,179	10,887,900	11,171,325
Net Surplus/(Deficit)	413,717	54,139	(868,329)	(580,767)	(888,409)	(1,795,230)
ESTIMATED ENDING RESERVE BALANCE	5,006,153	4,901,026	3,866,023	3,285,256	2,205,782	410,552

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

Fund Budgets

Solid Waste Fund

440 Solid Waste Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	7,526,597	7,694,420	7,334,194	5,930,521	6,438,180	6,274,580
TAXES	1,274,696	1,330,240	1,370,813	1,393,427	1,402,806	1,402,806
INTERGOVERNMENTAL REVENUE	6,034	23,791	1,156	19,453	-	-
CHARGES FOR GOODS AND SERVICES	209,055	236,187	193,843	443	-	-
MISCELLANEOUS REVENUE	68,448	59,129	67,831	37,551	50,676	50,676
NON REVENUES	-	-	-	1,350,000	-	-
OTHER FINANCING SOURCES	-	-	-	-	2,000,000	2,000,000
TOTAL REVENUE	1,558,233	1,649,347	1,633,643	2,800,874	3,453,482	3,453,482
NON-EXPENDITURES	-	400,000	1,760,000	412,667	615,000	660,000
SALARIES AND WAGES	119,121	125,952	122,177	67,160	125,265	130,083
PERSONNEL BENEFITS	50,252	56,005	53,621	46,664	56,290	60,529
SUPPLIES	19,413	5,234	6,302	13,119	45,766	46,452
OTHER SERVICES AND CHARGES	490,752	510,883	457,119	358,410	2,149,786	560,997
INTERGOVERNMENTAL SERVICES	7,735	35,973	19,258	21,817	50	50
DEBT SERVICE PRINCIPAL	365,000	385,000	460,000	480,000	485,000	490,000
DEBT SERVICE INTEREST/COSTS	331,006	299,829	158,838	143,605	139,925	133,620
TOTAL EXPENDITURE	1,383,279	1,818,876	3,037,315	1,543,442	3,617,082	2,081,731
Net Surplus/(Deficit)	174,955	(169,528)	(1,403,673)	1,257,433	(163,600)	1,371,751
ESTIMATED ENDING RESERVE BALANCE	7,701,552	7,524,892	5,930,521	7,187,954	6,274,580	7,646,331

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.

Cemetery Fund

456 Cemetery Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	308,584	258,510	224,403	244,787	240,115	208,331
CHARGES FOR GOODS AND SERVICES	275,520	281,132	318,234	385,306	311,535	311,535
FINES AND PENALTIES	24	33	7	14	-	-
MISCELLANEOUS REVENUE	3,766	4,479	3,396	1,724	4,110	4,110
OTHER FINANCING SOURCES	221,480	221,480	221,480	221,480	221,480	221,480
TOTAL REVENUE	500,790	507,124	543,117	608,524	537,125	537,125
NON-EXPENDITURES	510	-	-	-	-	-
SALARIES AND WAGES	212,979	206,043	199,558	233,582	223,937	229,800
PERSONNEL BENEFITS	108,889	97,103	89,926	110,325	114,088	121,912
SUPPLIES	61,988	55,493	60,952	67,602	62,165	62,165
OTHER SERVICES AND CHARGES	168,268	188,679	172,298	164,861	168,719	167,494
TOTAL EXPENDITURE	552,634	547,318	522,734	576,370	568,909	581,371
Net Surplus/(Deficit)	(51,843)	(40,194)	20,384	32,154	(31,784)	(44,246)
ESTIMATED ENDING RESERVE BALANCE	256,741	218,316	244,787	276,941	208,331	164,084

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

Golf Course Fund

460 Golf Course Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	302,966	258,428	172,821	225,754	257,605	298,803
FINES AND PENALTIES	-	-	930	1,595	-	-
MISCELLANEOUS REVENUE	227,801	215,661	157,103	179,357	172,466	172,466
TOTAL REVENUE	227,801	215,661	158,033	180,952	172,466	172,466
SALARIES AND WAGES	31,522	82,519	40,173	54,234	35,888	36,929
PERSONNEL BENEFITS	13,568	14,483	15,788	23,141	18,001	19,256
SUPPLIES	6,818	6,311	11,958	66	2,546	2,546
OTHER SERVICES AND CHARGES	182,622	198,230	37,182	42,955	74,833	74,694
CAPITAL OUTLAYS (6000 EXP OBJ)	20,105	-	-	-	-	-
TOTAL EXPENDITURE	254,635	301,543	105,101	120,396	131,268	133,425
Net Surplus/(Deficit)	(26,833)	(85,882)	52,933	60,556	41,198	39,041
ESTIMATED ENDING RESERVE BALANCE	276,133	172,546	225,754	286,310	298,803	337,843

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.

Fund Budgets

Parking Services Fund

465 Parking Services Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,544,047	2,961,251	3,094,964	3,572,436	1,324,613	1,356,661
INTERGOVERNMENTAL REVENUE	1,176,877	24,000	-	-	-	-
CHARGES FOR GOODS AND SERVICES	-	-	-	1,494,917	-	-
FINES AND PENALTIES	616,531	549,179	706,983	748,836	620,000	655,000
MISCELLANEOUS REVENUE	1,520,499	1,658,739	1,761,419	226,171	1,712,398	1,745,827
TOTAL REVENUE	3,313,907	2,231,918	2,468,402	2,469,924	2,332,398	2,400,827
NON-EXPENDITURES	726,721	-	20,162	15,200	15,000	60,000
SALARIES AND WAGES	239,695	256,132	175,102	178,012	199,890	208,067
PERSONNEL BENEFITS	136,072	130,761	98,172	91,144	116,592	124,906
SUPPLIES	192,869	95,023	70,718	377,907	271,955	276,034
OTHER SERVICES AND CHARGES	609,119	1,575,787	1,626,728	1,585,946	1,696,913	1,725,646
INTERGOVERNMENTAL SERVICES	6,000	10,200	49	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	630,047	-	-
DEBT SERVICE INTEREST/COSTS	53	-	-	-	-	-
TOTAL EXPENDITURE	1,910,529	2,067,903	1,990,931	2,878,256	2,300,350	2,394,653
Net Surplus/(Deficit)	1,403,377	164,015	477,472	(408,333)	32,048	6,175
ESTIMATED ENDING RESERVE BALANCE	2,947,424	3,125,266	3,572,436	3,164,103	1,356,661	1,362,836

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

Medic One Fund

470 Medic One Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	304,062	742,606	1,684,466	1,636,482	1,609,793	1,440,174
TAXES	-	636,485	663,189	687,714	617,100	617,100
INTERGOVERNMENTAL REVENUE	1,208	1,473	-	-	-	-
CHARGES FOR GOODS AND SERVICES	6,771,138	5,903,278	4,795,312	4,982,422	5,101,095	5,203,117
MISCELLANEOUS REVENUE	24,770	39,954	18,247	15,759	11,369	11,369
OTHER FINANCING SOURCES	1,067,774	1,125,000	1,190,453	1,125,000	1,125,000	1,125,000
TOTAL REVENUE	7,864,890	7,706,190	6,667,201	6,810,895	6,854,564	6,956,586
NON-EXPENDITURES	13,543	-	61	-	-	-
SALARIES AND WAGES	4,243,484	3,966,908	3,481,848	3,836,757	3,729,969	3,832,225
PERSONNEL BENEFITS	1,076,484	917,383	780,479	852,738	1,023,416	1,069,587
SUPPLIES	373,902	276,448	253,049	271,970	331,505	333,405
OTHER SERVICES AND CHARGES	1,715,862	1,033,205	1,047,740	1,001,649	1,020,043	1,011,870
INTERGOVERNMENTAL SERVICES	625	636,485	663,189	687,714	617,000	617,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	373,187	302,250	15,000
TOTAL EXPENDITURE	7,423,900	6,830,429	6,226,366	7,024,015	7,024,183	6,879,087
Net Surplus/(Deficit)	440,991	875,760	440,834	(213,119)	(169,619)	77,499
ESTIMATED ENDING RESERVE BALANCE	745,053	1,618,366	2,125,300	1,423,363	1,440,174	1,517,673

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

Fund Budgets

Development Services Fund

475 Development Services Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,987,171	2,686,823	3,644,103	4,339,237	3,256,709	2,621,610
LICENSES AND PERMITS	1,456,138	1,778,350	1,915,602	1,907,983	1,308,736	1,308,736
CHARGES FOR GOODS AND SERVICES	1,149,652	1,118,380	1,304,778	1,447,631	1,189,624	1,208,224
FINES AND PENALTIES	50	50	50	1,810	-	-
MISCELLANEOUS REVENUE	23,506	24,601	36,488	27,438	43,390	43,390
TOTAL REVENUE	2,629,346	2,921,381	3,256,918	3,384,862	2,541,750	2,560,350
NON-EXPENDITURES	72,223	-	-	-	-	-
SALARIES AND WAGES	1,077,849	1,028,417	1,516,697	1,534,471	1,760,879	1,824,968
PERSONNEL BENEFITS	449,448	412,497	568,218	650,108	762,141	816,508
SUPPLIES	14,233	16,588	14,698	10,069	94,576	57,151
OTHER SERVICES AND CHARGES	304,071	501,348	462,170	400,912	559,252	559,037
TOTAL EXPENDITURE	1,917,824	1,958,850	2,561,783	2,595,560	3,176,848	3,257,664
Net Surplus/(Deficit)	711,522	962,532	695,134	789,301	(635,099)	(697,314)
ESTIMATED ENDING RESERVE BALANCE	2,698,693	3,649,355	4,339,237	5,128,538	2,621,610	1,924,296

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

Internal Service Funds

Fleet Administration Fund

510 Fleet Administration Fund (Radio communication excluded)	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	6,224,386	6,761,344	7,909,931	6,919,906	6,918,477	5,425,963
CHARGES FOR GOODS AND SERVICES	3,209,879	3,640,195	3,538,897	4,024,694	3,654,886	3,654,886
FINES AND PENALTIES	-	-	11	-	-	-
MISCELLANEOUS REVENUE	79,933	68,236	66,165	28,086	64,792	64,792
GAINS LOSSES AND CAPITAL CONTRIB - PRO	8,055	-	11,913	-	-	-
NON REVENUES	731,062	738,800	247,846	-	-	-
OTHER FINANCING SOURCES	82,983	251,478	207,665	464,815	40,000	40,000
TOTAL REVENUE	4,111,912	4,698,709	4,072,497	4,517,595	3,759,678	3,759,678
NON-EXPENDITURES	6,729	-	11,843	40,000	160,000	240,000
SALARIES AND WAGES	553,863	553,539	577,150	624,189	666,096	683,382
PERSONNEL BENEFITS	258,401	250,595	261,496	288,185	303,832	324,582
SUPPLIES	564,778	596,323	572,239	683,008	635,024	644,549
OTHER SERVICES AND CHARGES	820,168	782,155	718,172	791,720	877,126	904,193
CAPITAL OUTLAYS (6000 EXP OBJ)	1,105,902	1,368,938	2,921,624	2,535,703	2,610,113	3,576,558
TOTAL EXPENDITURE	3,309,841	3,551,550	5,062,524	4,962,805	5,252,191	6,373,264
Net Surplus/(Deficit)	802,071	1,147,159	(990,025)	(445,210)	(1,492,514)	(2,613,587)
ESTIMATED ENDING RESERVE BALANCE	7,026,457	7,908,503	6,919,906	6,474,696	5,425,963	2,812,377

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

Radio Communications Sub-Fund

511 Radio Communications Sub-Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	-	251,428	276,893	567,873	353,437	390,228
TAXES	-	-	627,656	659,659	730,000	730,000
INTERGOVERNMENTAL REVENUE	-	-	5,000	5,000	7,500	7,650
CHARGES FOR GOODS AND SERVICES	-	108,628	216,830	347,068	222,500	223,550
MISCELLANEOUS REVENUE	-	1,514	43,541	49,683	1,497,481	47,481
OTHER FINANCING SOURCES	-	584,760	-	-	-	-
TOTAL REVENUE	-	694,902	893,027	1,061,410	2,457,481	1,008,681
SALARIES AND WAGES	-	238,494	271,257	341,630	331,866	344,904
PERSONNEL BENEFITS	-	98,379	112,030	144,598	149,369	160,738
SUPPLIES	-	87,535	69,638	199,187	140,307	142,412
OTHER SERVICES AND CHARGES	-	240,601	149,123	276,184	349,149	141,148
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	1,450,000	-
TOTAL EXPENDITURE	-	665,009	602,048	961,599	2,420,691	789,202
Net Surplus/(Deficit)	-	29,892	290,980	99,811	36,791	219,479
ESTIMATED ENDING RESERVE BALANCE	-	281,320	567,873	667,684	390,228	609,707

Fund Budgets

Purchasing & Materials Management Fund

520 Purchasing/Materials Mgmt Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	45,150	514,670	304,226	521,704	163,037	134,495
CHARGES FOR GOODS AND SERVICES	2,484,912	2,255,335	2,525,304	3,088,253	3,657,330	3,657,330
MISCELLANEOUS REVENUE	29,612	34,688	6,360	14,036	5,641	5,641
TOTAL REVENUE	2,514,524	2,290,023	2,531,664	3,102,289	3,662,971	3,662,971
NON-EXPENDITURES	725,987	(65,743)	239,960	-	-	-
SALARIES AND WAGES	493,434	427,394	518,308	557,356	636,647	660,281
PERSONNEL BENEFITS	224,501	204,415	241,069	267,847	308,840	331,498
SUPPLIES	859,773	1,385,039	1,113,815	1,802,795	2,068,751	2,099,738
OTHER SERVICES AND CHARGES	350,855	471,697	440,994	430,201	362,050	379,002
INTERGOVERNMENTAL SERVICES	2,590	-	-	-	15,225	15,453
CAPITAL OUTLAYS (6000 EXP OBJ)	-	12,482	-	-	300,000	-
TOTAL EXPENDITURE	2,657,140	2,435,284	2,554,146	3,058,199	3,691,513	3,485,972
Net Surplus/(Deficit)	(142,616)	(145,262)	(22,482)	44,091	(28,542)	176,998
ESTIMATED ENDING RESERVE BALANCE	(97,466)	369,408	281,744	565,795	134,495	311,493

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

Facilities

530 Facilities Administration Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,157,245	1,197,245	914,962	1,067,127	356,491	225,323
INTERGOVERNMENTAL REVENUE	226,724	221,753	214,935	215,979	246,304	246,304
CHARGES FOR GOODS AND SERVICES	2,739,276	2,980,765	3,578,799	3,636,852	3,684,353	3,791,356
FINES AND PENALTIES	-	-	214	-	-	-
MISCELLANEOUS REVENUE	98,313	89,003	107,033	75,755	73,177	73,177
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	-	-	14,935	-	-
OTHER FINANCING SOURCES	690,000	300,000	600,000	800,000	1,000,000	1,850,000
TOTAL REVENUE	3,754,313	3,591,521	4,500,981	4,743,521	5,003,834	5,960,837
NON-EXPENDITURES	10,116	2,824	-	-	-	-
SALARIES AND WAGES	967,125	1,017,545	1,185,064	1,185,816	1,251,282	1,285,397
PERSONNEL BENEFITS	537,891	544,369	621,263	641,085	703,600	750,109
SUPPLIES	154,760	241,128	329,007	293,658	264,598	268,570
OTHER SERVICES AND CHARGES	1,639,894	1,351,022	1,880,368	2,478,845	2,583,593	3,341,645
INTERGOVERNMENTAL SERVICES	-	1,278	1,060	-	700	711
CAPITAL OUTLAYS (6000 EXP OBJ)	56,102	-	-	-	-	-
DEBT SERVICE PRINCIPAL	-	380,000	-	-	-	-
DEBT SERVICE INTEREST/COSTS	352,514	361,003	332,055	331,530	331,230	331,230
TOTAL EXPENDITURE	3,718,402	3,899,169	4,348,817	4,930,934	5,135,003	5,977,662
Net Surplus/(Deficit)	35,911	(307,648)	152,165	(187,413)	(131,168)	(16,825)
ESTIMATED ENDING RESERVE BALANCE	1,193,156	889,597	1,067,127	879,714	225,323	208,498

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

Fund Budgets

Technology and Telecom Fund

540 Tech and Telecom Funds 540, 541, 542, 543	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,945,302	1,987,378	2,381,710	2,313,565	1,481,664	863,940
INTERGOVERNMENTAL REVENUE	-	8,811	9,685	-	-	-
CHARGES FOR GOODS AND SERVICES	772,221	2,157,813	1,914,919	1,697,465	2,922,920	3,179,573
MISCELLANEOUS REVENUE	20,791	26,981	22,123	9,279	26,956	26,956
OTHER FINANCING SOURCES	1,080,245	350,234	330,234	335,234	335,234	335,234
TOTAL REVENUE	1,873,257	2,543,839	2,276,961	2,041,978	3,285,110	3,541,763
NON-EXPENDITURES	19,890	-	-	-	-	-
SALARIES AND WAGES	285,366	295,698	307,796	326,276	339,418	347,802
PERSONNEL BENEFITS	114,001	113,968	117,169	130,097	137,907	147,650
SUPPLIES	596,681	690,623	659,669	649,252	618,809	571,409
OTHER SERVICES AND CHARGES	814,710	830,145	1,023,421	895,342	629,913	627,842
CAPITAL OUTLAYS (6000 EXP OBJ)	-	210,187	237,053	221,898	2,176,788	1,921,300
TOTAL EXPENDITURE	1,830,648	2,140,621	2,345,108	2,222,865	3,902,835	3,616,003
Net Surplus/(Deficit)	42,609	403,219	(68,146)	(180,887)	(617,724)	(74,239)
ESTIMATED ENDING RESERVE BALANCE	1,987,911	2,390,597	2,313,564	2,132,678	863,940	789,700

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

Claims and Litigation Fund

550 Claims & Litigation Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	4,662,738	4,662,738	5,241,498	5,410,158	4,754,013	4,700,239
CHARGES FOR GOODS AND SERVICES	1,218,125	1,200,001	1,099,261	1,099,261	1,100,000	1,100,000
MISCELLANEOUS REVENUE	43,260	43,180	48,599	23,729	55,472	55,472
TOTAL REVENUE	1,261,385	1,243,181	1,147,860	1,122,990	1,155,472	1,155,472
SALARIES AND WAGES	118,547	126,844	134,390	138,165	142,042	146,729
PERSONNEL BENEFITS	46,453	49,649	50,935	55,344	58,582	62,947
SUPPLIES	5,391	3,158	2,225	2,795	5,197	5,197
OTHER SERVICES AND CHARGES	759,191	775,023	791,422	819,774	1,003,425	1,001,368
INTERGOVERNMENTAL SERVICES	-	74	228	150	-	-
TOTAL EXPENDITURE	929,582	954,748	979,200	1,016,228	1,209,246	1,216,241
Net Surplus/(Deficit)	331,803	288,433	168,660	106,762	(53,774)	(60,769)
ESTIMATED ENDING RESERVE BALANCE	4,994,541	4,951,171	5,410,158	5,516,920	4,700,239	4,639,469

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](#).

Fund Budgets

Employee Benefits Funds

560 Employee Benefits Funds 561, 562, 565	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	3,694,583	4,568,350	4,506,562	3,753,844	3,282,746	2,861,317
CHARGES FOR GOODS AND SERVICES	-	-	-	13,754,055	-	-
MISCELLANEOUS REVENUE	13,931,399	13,083,593	12,784,981	31,085	15,912,316	15,928,675
TOTAL REVENUE	13,931,399	13,083,593	12,784,981	13,785,140	15,912,316	15,928,675
NON-EXPENDITURES	9,700	-	-	-	-	-
SALARIES AND WAGES	629,348	670,269	658,712	765,671	731,792	765,929
PERSONNEL BENEFITS	202,925	211,725	186,318	197,690	252,318	270,285
SUPPLIES	34,332	35,666	34,374	29,312	46,452	46,552
OTHER SERVICES AND CHARGES	12,139,037	12,159,150	12,629,816	13,260,783	15,243,183	16,298,238
INTERGOVERNMENTAL SERVICES	39,811	32,861	28,478	42,428	60,000	60,000
TOTAL EXPENDITURE	13,055,153	13,109,671	13,537,698	14,295,884	16,333,745	17,441,004
Net Surplus/(Deficit)	876,246	(26,079)	(752,718)	(510,743)	(421,429)	(1,512,328)
ESTIMATED ENDING RESERVE BALANCE	4,570,829	4,542,271	3,753,844	3,243,101	2,861,317	1,348,988

Employee Benefits Funds: The Unemployment Compensation (561), Workers' Compensation Self Insurance (562), and Health Benefits (565) internal service funds are aggregated above. The funds are managed by the [Human Resources Department](#).

The City is self-insured for worker's compensation benefits and for unemployment benefits. The City's Health Benefits Fund accumulates funds for payment of employee health care benefits including medical, dental, and vision.

Public Works Administration & Engineering Fund

570 PW Admin & Engineering Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	-	-	-	(105,935)	27,114	207,481
LICENSES AND PERMITS	-	-	57,245	3,040	-	-
CHARGES FOR GOODS AND SERVICES	-	-	6,490,447	7,154,106	7,582,274	7,584,355
MISCELLANEOUS REVENUE	-	-	4,792	2,147	6,071	6,071
OTHER FINANCING SOURCES	-	-	23,640	-	-	-
TOTAL REVENUE	-	-	6,576,124	7,159,293	7,588,345	7,590,426
NON-EXPENDITURES	-	-	330,234	335,234	335,234	335,234
SALARIES AND WAGES	-	-	3,294,629	3,313,922	3,712,507	3,824,725
PERSONNEL BENEFITS	-	-	1,360,539	1,430,048	1,640,687	1,759,078
SUPPLIES	-	-	168,082	132,089	76,920	77,984
OTHER SERVICES AND CHARGES	-	-	1,518,500	1,427,464	1,635,129	1,748,168
INTERGOVERNMENTAL SERVICES	-	-	4,046	3,880	7,500	7,613
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	6,028	-	-	-
TOTAL EXPENDITURE	-	-	6,682,058	6,642,637	7,407,977	7,752,802
Net Surplus/(Deficit)	-	-	(105,935)	516,657	180,367	(162,376)
ESTIMATED ENDING RESERVE BALANCE	-	-	(105,935)	410,722	207,481	45,105

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

Trust Funds

Fire and Police Pension Funds

611 Fire and Police Pension Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	11,975,695	12,946,873	14,053,528	15,710,009	16,800,000	18,003,647
TAXES	1,887,194	1,922,274	2,000,754	2,088,767	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	129,799	140,638	127,180	116,385	120,000	120,000
MISCELLANEOUS REVENUE	1,516,270	1,631,500	1,717,053	1,645,786	1,725,908	1,723,908
NON REVENUES	208,213	210,815	213,363	215,227	222,000	222,000
TOTAL REVENUE	3,741,476	3,905,227	4,058,350	4,066,165	4,082,908	4,080,908
SALARIES AND WAGES	-	-	-	-	20,126	20,580
PERSONNEL BENEFITS	2,465,065	2,350,764	1,829,234	1,686,628	2,000,557	2,102,203
SUPPLIES	56,264	92,652	38,122	32,672	49,340	49,340
OTHER SERVICES AND CHARGES	237,649	357,631	534,513	489,343	809,238	807,331
TOTAL EXPENDITURE	2,758,978	2,801,047	2,401,869	2,208,643	2,879,261	2,979,454
Net Surplus/(Deficit)	982,497	1,104,180	1,656,481	1,857,522	1,203,647	1,101,454
ESTIMATED ENDING RESERVE BALANCE	12,958,192	14,051,053	15,710,009	17,567,531	18,003,647	19,105,101

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

Permanent Funds**Greenways Maintenance Endowment Fund**

701 Greenways Maintenance Endowmnt	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,017,791	1,421,678	1,905,739	2,570,327	2,648,341	3,002,948
TAXES	406,954	414,795	425,051	432,050	-	-
MISCELLANEOUS REVENUE	44,186	48,837	-	-	12,307	12,307
NON REVENUES	-	13,255	246,986	343,761	350,000	350,000
TOTAL REVENUE	451,140	476,887	672,037	775,811	362,307	362,307
NON-EXPENDITURES	41,052	-	-	-	-	-
OTHER SERVICES AND CHARGES	6,080	6,127	7,448	7,057	7,700	7,474
TOTAL EXPENDITURE	47,132	6,127	7,448	7,057	7,700	7,474
Net Surplus/(Deficit)	404,008	470,760	664,588	768,754	354,607	354,832
ESTIMATED ENDING RESERVE BALANCE	1,421,799	1,892,438	2,570,327	3,339,081	3,002,948	3,357,780

Greenways Maintenance Endowment Fund: Portions of the second and third Greenway levies were dedicated to provide for maintenance of properties acquired. The fund is managed by the [Parks and Recreation Department](#). This is a permanent fund, legally restricted to the extent that only earnings, not principal may be used.

Natural Resources Protection and Restoration Fund

702 Nat Res Protect & Restore	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	2,663,018	2,596,167	2,763,149	2,946,654	3,000,000	2,673,021
MISCELLANEOUS REVENUE	41,607	78,024	78,952	63,247	71,738	67,983
NON REVENUES	-	103,232	106,637	110,155	113,789	117,543
TOTAL REVENUE	41,607	181,256	185,589	173,402	185,527	185,526
SUPPLIES	-	-	-	146	-	-
OTHER SERVICES AND CHARGES	122,072	658	2,084	706	512,506	504
TOTAL EXPENDITURE	122,072	658	2,084	852	512,506	504
Net Surplus/(Deficit)	(80,466)	180,597	183,505	172,550	(326,979)	185,022
ESTIMATED ENDING RESERVE BALANCE	2,582,552	2,776,764	2,946,654	3,119,204	2,673,021	2,858,042

Natural Resource Protection and Restoration Fund: Created to account for funds received as part of the Olympic Pipeline Settlement; managed by the [Public Works Department](#). This is a permanent fund, legally restricted to the extent that only earnings, not principal may be used.

Public Facilities District Fund

965 Public Facilities District	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	1,466,193	1,621,990	1,625,952	1,656,331	1,650,000	1,822,655
TAXES	1,190,697	1,219,238	1,276,979	1,328,183	1,355,000	1,395,000
INTERGOVERNMENTAL REVENUE	-	-	-	1,068,075	-	-
MISCELLANEOUS REVENUE	37,801	23,283	19,474	20,780	25,794	25,794
OTHER FINANCING SOURCES	-	-	-	9,640,000	-	-
TOTAL REVENUE	1,228,498	1,242,521	1,296,453	12,057,038	1,380,794	1,420,794
SALARIES AND WAGES	6,073	-	-	-	-	-
PERSONNEL BENEFITS	2,185	-	-	-	-	-
SUPPLIES	-	29	-	-	-	-
OTHER SERVICES AND CHARGES	7,497	6,406	4,533	6,294	19,180	18,174
INTERGOVERNMENTAL SERVICES	15,047	29,462	33,171	28,076	16,944	11,944
DEBT SERVICE PRINCIPAL	349,000	485,232	448,222	11,343,686	532,350	769,593
DEBT SERVICE INTEREST/COSTS	691,740	721,280	780,149	567,513	639,665	620,141
TOTAL EXPENDITURE	1,071,542	1,242,409	1,266,075	11,945,569	1,208,139	1,419,852
Net Surplus/(Deficit)	156,956	112	30,379	111,469	172,655	942
ESTIMATED ENDING RESERVE BALANCE	1,623,149	1,622,102	1,656,331	12,840,088	1,822,655	1,823,597

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

Citywide Total - All Funds

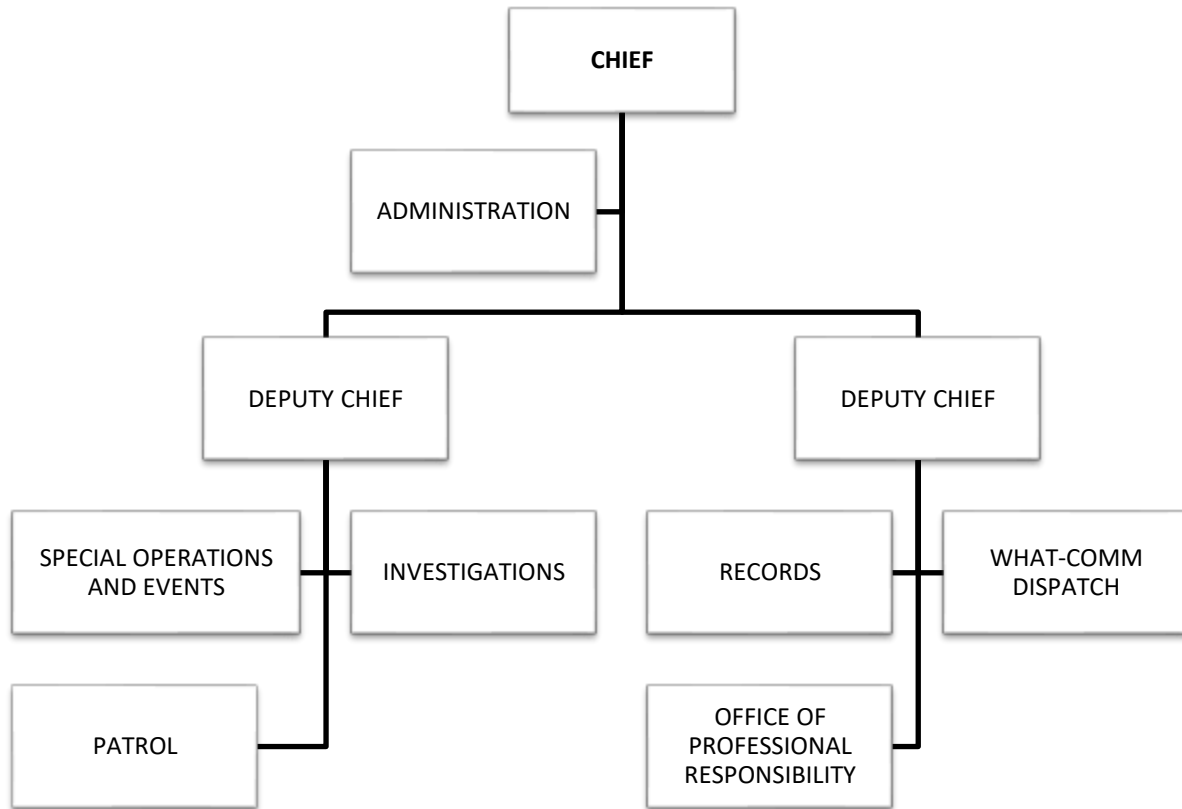
Total All Active Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BEGINNING RESERVE BALANCE	162,174,048	160,389,165	169,636,156	174,855,543	137,327,177	114,502,840
TAXES	83,809,780	87,041,999	92,153,278	95,589,624	89,659,326	91,415,801
LICENSES AND PERMITS	2,863,049	3,167,646	3,437,866	3,510,616	2,695,136	2,696,856
INTERGOVERNMENTAL REVENUE	13,665,437	12,720,507	16,722,975	12,771,300	20,275,689	16,148,215
CHARGES FOR GOODS AND SERVICES	88,056,426	92,228,287	95,622,503	115,408,717	95,346,707	96,905,994
FINES AND PENALTIES	1,904,140	1,743,860	1,828,461	1,732,645	1,744,898	1,782,184
MISCELLANEOUS REVENUE	21,403,667	20,743,378	21,120,809	5,943,140	25,062,628	23,681,671
GAINS LOSSES AND CAPITAL CONTRIB - PRO	8,055	1,377,626	6,778,726	4,093,103	1,256,789	-
NON REVENUES	1,288,275	1,448,101	2,506,417	2,549,216	685,799	884,553
OTHER FINANCING SOURCES	23,856,534	6,962,449	14,958,670	26,587,938	9,897,203	17,504,450
TOTAL REVENUE	236,855,363	227,433,855	255,129,705	268,186,300	246,624,175	251,019,724
NON-EXPENDITURES	9,297,228	7,603,869	7,783,953	6,990,334	7,714,203	8,345,944
SALARIES AND WAGES	57,657,283	57,898,816	59,479,662	63,654,549	67,130,810	69,205,323
PERSONNEL BENEFITS	25,436,567	24,793,655	24,420,820	26,328,448	29,482,823	31,253,522
SUPPLIES	9,778,348	10,448,964	10,144,950	12,558,099	11,502,884	11,160,838
OTHER SERVICES AND CHARGES	66,592,603	74,266,859	83,569,306	81,699,446	94,680,234	87,349,340
INTERGOVERNMENTAL SERVICES	6,424,638	5,885,067	5,371,620	5,594,206	3,993,268	4,012,446
CAPITAL OUTLAYS (6000 EXP OBJ)	54,034,165	27,202,921	42,769,932	16,309,011	43,293,337	39,375,765
DEBT SERVICE PRINCIPAL	4,121,970	4,734,354	11,155,437	25,825,805	6,509,007	7,183,163
DEBT SERVICE INTEREST/COSTS	4,925,527	5,164,687	4,979,536	5,002,625	5,141,946	4,938,521
TOTAL EXPENDITURE	238,268,330	217,999,191	249,675,217	243,962,523	269,448,512	262,824,861
Net Surplus/(Deficit)	(1,412,967)	9,434,663	5,454,488	24,223,778	(22,824,337)	(11,805,137)
ESTIMATED ENDING RESERVE BALANCE	160,761,081	169,823,828	175,090,644	211,219,684	114,502,840	102,697,703

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

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

Department Budgets - Public Safety

Police Department



Bellingham Police Department Mission and Vision

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

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

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

Department Budgets

Description of Services

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

Visit the Police [Department web page](#) for additional information.

2017-2018 Work Plan

- Increase BPD staffing by two officers per year thus improving the proactive/reactive time split for the patrol division and increasing dedicated number of detectives in Investigations.
- Continue to operate under a Community Policing Model that supports positive community relations.
- Re-join the Regional Drug Task Force
- Re-align the Outreach Division (NACT/SIU) to establish a dedicated property crimes reduction team.
- Continue building a patrol based mental health, substance addiction and homeless partnership with local social service providers (Homeless Outreach Team, Critical Police Incident Team).
- Increase community participation in BPD citizen volunteer patrol programming.
- Complete and submit for consideration a Department Strategic Plan for the next three biennial budgets.
- Expand Training in De-escalation. Mental health and critical incident handling.

Budget Summary

Includes the Bellingham Police Department and WhatComm Dispatch.

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

Police Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	270,300	279,485	1,665,686	1,728,438	1,663,000	1,668,000
LICENSES AND PERMITS	44,804	43,422	50,011	49,799	36,000	36,000
INTERGOVERNMENTAL REVENUE	2,585,874	2,717,625	2,527,316	2,512,668	2,554,826	2,542,826
CHARGES FOR GOODS AND SERVICES	3,850,711	4,201,361	4,062,174	4,182,146	4,259,202	4,530,024
FINES AND PENALTIES	11,178	8,900	9,900	9,218	10,609	10,609
MISCELLANEOUS REVENUE	116,405	169,109	95,673	63,402	58,026	58,026
OTHER FINANCING SOURCES	368,042	-	-	-	-	-
TOTAL REVENUE	7,247,314	7,419,902	8,410,760	8,545,671	8,581,663	8,845,485
NON-EXPENDITURES	375,004	140,000	9,285	-	-	-
SALARIES AND WAGES	13,790,119	13,743,164	14,814,727	15,183,115	16,060,269	16,630,022
PERSONNEL BENEFITS	5,480,145	5,499,060	5,673,350	6,052,324	6,416,814	6,756,574
SUPPLIES	779,718	1,069,137	1,056,890	1,123,471	940,929	967,323
OTHER SERVICES AND CHARGES	3,415,237	3,841,393	3,627,056	4,597,469	4,178,150	4,487,695
INTERGOVERNMENTAL SERVICES	2,020,039	2,159,422	1,806,559	1,591,063	1,593,865	1,609,189
CAPITAL OUTLAYS (6000 EXP OBJ)	65,764	165,869	257,116	628,909	35,000	175,000
TOTAL EXPENDITURE	25,926,026	26,618,045	27,244,983	29,176,351	29,225,027	30,625,803

Coding for the Criminal Justice tax revenue was changed in 2015 so that it would be reflected in the Department's budget; not included in this report for 2014 and prior.

Police Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	270,300	279,485	1,665,686	1,728,438	1,663,000	1,668,000
LICENSES AND PERMITS	44,804	43,422	50,011	49,799	36,000	36,000
INTERGOVERNMENTAL REVENUE	266,665	211,613	157,641	172,600	172,336	160,336
CHARGES FOR GOODS AND SERVICES	811,446	1,070,128	818,448	798,785	607,442	622,523
FINES AND PENALTIES	11,178	8,900	9,900	9,218	10,609	10,609
MISCELLANEOUS REVENUE	8,045	47,812	17,935	23,262	-	-
OTHER FINANCING SOURCES	368,042	-	-	-	-	-
TOTAL REVENUE	1,780,480	1,661,360	2,719,621	2,782,102	2,489,387	2,497,468

Police Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	9,285	-	-	-
NON-EXPENDITURES	-	-	9,285	-	-	-
SALARIES AND WAGES	11,215,981	11,064,303	12,074,888	12,294,362	13,250,086	13,759,400
OVERTIME AND HAZARD DUTY	643,325	692,831	605,466	703,399	639,641	639,641
SALARIES AND WAGES	11,859,306	11,757,134	12,680,355	12,997,761	13,889,727	14,399,041
PERSONNEL BENEFITS	4,675,093	4,700,247	4,840,405	5,113,938	5,428,372	5,697,973
PERSONNEL BENEFITS	4,675,093	4,700,247	4,840,405	5,113,938	5,428,372	5,697,973
OFFICE AND OPERATING SUPPLIES	236,152	237,715	243,264	260,643	211,565	209,741
FUEL CONSUMED	186,565	170,197	131,362	123,080	147,414	147,414
SMALL TOOLS AND MINOR EQUIPMENT	234,214	340,400	370,210	413,269	270,760	265,260
SUPPLIES	656,931	748,312	744,836	796,992	629,739	622,415
PROFESSIONAL SERVICES	693,451	1,415,517	1,465,191	1,562,891	1,605,236	1,689,630
COMMUNICATION	883,246	118,365	141,472	162,008	175,830	175,830
TRAVEL	40,356	42,070	39,797	55,839	65,628	63,628
TAXES & OPERATING ASSESSMENTS	6	82	63	45	-	-
OPERATING RENTALS AND LEASES	635,820	745,365	726,655	889,244	1,029,600	988,486
INSURANCE	180,917	178,840	166,499	166,499	131,976	131,976
UTILITY SERVICE	7,641	13,647	15,213	16,345	29,708	29,708
REPAIRS & MAINTENANCE	417,706	474,503	444,018	506,314	449,187	449,187
MISCELLANEOUS	65,646	95,242	81,212	96,921	91,670	100,670
OTHER SERVICES AND CHARGES	2,924,789	3,083,631	3,080,119	3,456,105	3,578,835	3,629,114
INTERGOVERNMENTAL PROF SERV	1,998,715	2,138,098	1,785,235	1,569,739	1,587,865	1,587,865
INTERGOVERNMENTAL SERVICES	1,998,715	2,138,098	1,785,235	1,569,739	1,587,865	1,587,865
MACHINERY AND EQUIPMENT	20,036	43,188	80,979	12,464	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	20,036	43,188	80,979	12,464	-	-
TOTAL EXPENDITURE	22,134,870	22,470,610	23,221,213	23,947,000	25,114,539	25,936,408

Department Budgets

Police Department Special Revenue Funds Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	353,125	339,350	390,831	382,231	432,490	432,490
MISCELLANEOUS REVENUE	82,154	94,560	44,590	26,022	34,657	34,657
TOTAL REVENUE	435,279	433,910	435,421	408,253	467,147	467,147

Police Department Special Revenue Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TRANSFERS OUT	365,000	140,000	-	-	-	-
NON-EXPENDITURES	365,000	140,000	-	-	-	-
OFFICE AND OPERATING SUPPLIES	35,667	107,446	138,080	128,134	138,000	103,000
FUEL CONSUMED	-	3,539	55	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	61,984	193,229	140,282	74,963	79,500	163,218
SUPPLIES	97,652	304,214	278,417	203,096	217,500	266,218
PROFESSIONAL SERVICES	135,993	222,701	57,512	67,145	71,475	101,475
COMMUNICATION	-	-	-	-	747	747
TRAVEL	4,941	36,868	11,855	17,336	55,000	39,000
OPERATING RENTALS AND LEASES	-	-	1,070	698	1,347	979
REPAIRS & MAINTENANCE	16,360	90,883	13,428	16,787	96,268	41,268
MISCELLANEOUS	600	9,690	12,273	9,773	5,000	5,000
OTHER SERVICES AND CHARGES	157,894	360,142	96,137	111,738	229,836	188,468
MACHINERY AND EQUIPMENT	-	122,682	88,818	-	35,000	20,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	122,682	88,818	-	35,000	20,000
TOTAL EXPENDITURE	620,546	927,038	463,373	314,835	482,336	474,686

Special revenue funds include Police Federal Equitable Share, Asset Forfeiture/Drug Enforcement, and Criminal Justice funds.

Police Department Public Safety Dispatch Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	353,125	339,350	390,831	382,231	432,490	432,490
MISCELLANEOUS REVENUE	82,154	94,560	44,590	26,022	34,657	34,657
TOTAL REVENUE	435,279	433,910	435,421	408,253	467,147	467,147

Police Department Public Safety Dispatch Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TRANSFERS OUT	10,004	-	-	-	-	-
NON-EXPENDITURES	10,004	-	-	-	-	-
SALARIES AND WAGES	1,727,969	1,694,501	1,752,063	1,843,154	1,970,622	2,031,061
OVERTIME AND HAZARD DUTY	202,844	291,529	382,310	342,199	199,920	199,920
SALARIES AND WAGES	1,930,813	1,986,030	2,134,373	2,185,354	2,170,542	2,230,981
PERSONNEL BENEFITS	805,052	798,813	832,945	938,386	988,442	1,058,601
PERSONNEL BENEFITS	805,052	798,813	832,945	938,386	988,442	1,058,601
OFFICE AND OPERATING SUPPLIES	8,734	4,645	6,751	77,327	44,990	44,990
FUEL CONSUMED	1,596	916	1,233	1,137	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	14,774	11,049	25,654	44,918	46,900	31,900
WAREHOUSE	32	-	-	-	-	-
SUPPLIES	25,136	16,610	33,637	123,383	93,690	78,690
PROFESSIONAL SERVICES	137,604	164,514	196,973	609,060	140,688	140,688
COMMUNICATION	15,610	15,884	18,772	19,124	29,553	29,553
TRAVEL	18,786	23,565	24,286	30,919	3,300	3,300
TAXES & OPERATING ASSESSMENTS	22	-	-	-	-	-
OPERATING RENTALS AND LEASES	37,778	56,519	70,544	62,510	105,805	100,147
INSURANCE	16,695	17,281	19,321	19,321	18,663	18,663
UTILITY SERVICE	25,388	24,965	24,665	23,578	33,619	33,619
REPAIRS & MAINTENANCE	69,000	78,546	81,002	242,452	20,640	326,933
MISCELLANEOUS	11,672	16,347	15,237	22,661	17,210	17,210
OTHER SERVICES AND CHARGES	332,554	397,620	450,799	1,029,626	369,478	670,113
INTERGOVERNMENTAL PROF SERV	21,324	21,324	21,324	21,324	6,000	21,324
INTERGOVERNMENTAL SERVICES	21,324	21,324	21,324	21,324	6,000	21,324
MACHINERY AND EQUIPMENT	45,728	-	87,319	616,445	-	155,000
CAPITAL OUTLAYS (6000 EXP OBJ)	45,728	-	87,319	616,445	-	155,000
TOTAL EXPENDITURE	3,170,610	3,220,397	3,560,397	4,914,517	3,628,152	4,214,709

The Public Safety Dispatch Fund pays for both Whatcomm Dispatch, shown here, and the Fire Dispatch center operated by the Fire Department. Look in the Fund Budgets section of the document to see the full fund expenditure budget, or the Fire Department budget for the Fire Dispatch center expenditures.

Department Budgets

Police Department Expenditures, Fund, Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-811 Police Administration	5,504,830	5,966,495	5,572,357	5,710,717	6,042,722	6,116,029
001-821 Patrol/Traffic Operations	10,680,319	10,494,156	11,497,323	11,876,723	12,438,397	13,006,624
001-822 Police Special Operations	458,364	423,667	356,284	460,031	395,679	387,217
001-823 Police Investigations Operations	3,146,006	3,066,387	3,264,544	3,105,133	3,281,254	3,371,544
001-824 Police Off of Prof Responsibil	448,973	451,759	598,288	597,342	594,345	610,694
001-825 Police Records Operations	1,061,762	1,155,983	1,101,551	1,221,744	1,413,906	1,478,857
001-826 Police Proactive Operations	834,615	912,162	830,866	975,311	948,236	965,443
General Fund Expenditures	22,134,869	22,470,609	23,221,213	23,947,001	25,114,539	25,936,408
151-811 Police Administration	52,515	45,253	48,612	15,067	12,472	7,346
151-821 Patrol/Traffic Operations	20,567	-	55,745	40,005	36,000	36,000
151-823 Police Investigations Operations	-	94,477	53,608	-	35,000	20,000
152-811 Police Administration	6,255	6,431	6,602	6,579	6,681	6,642
152-823 Police Investigations Operations	35,159	47,919	42,734	23,745	20,099	20,099
153-811 Police Administration	506,050	676,369	208,348	180,351	320,084	332,599
153-821 Patrol/Traffic Operations	-	56,589	47,724	49,087	52,000	52,000
Police Sp Rev Funds Expenditures	620,546	927,038	463,373	314,834	482,336	474,686
160-829 Police Dispatch Operations	3,170,610	3,220,397	3,560,397	4,914,517	3,628,152	4,214,709
Public Safety Dispatch Fund Exp	3,170,610	3,220,397	3,560,397	4,914,517	3,628,152	4,214,709
TOTAL EXPENDITURE	25,926,025	26,618,044	27,244,983	29,176,352	29,225,027	30,625,803

Group Descriptions

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

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

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

Police Investigations provides follow up on initial crimes from patrol officers when needed. The unit is divided into two divisions - Major Crimes and Family Crimes.

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

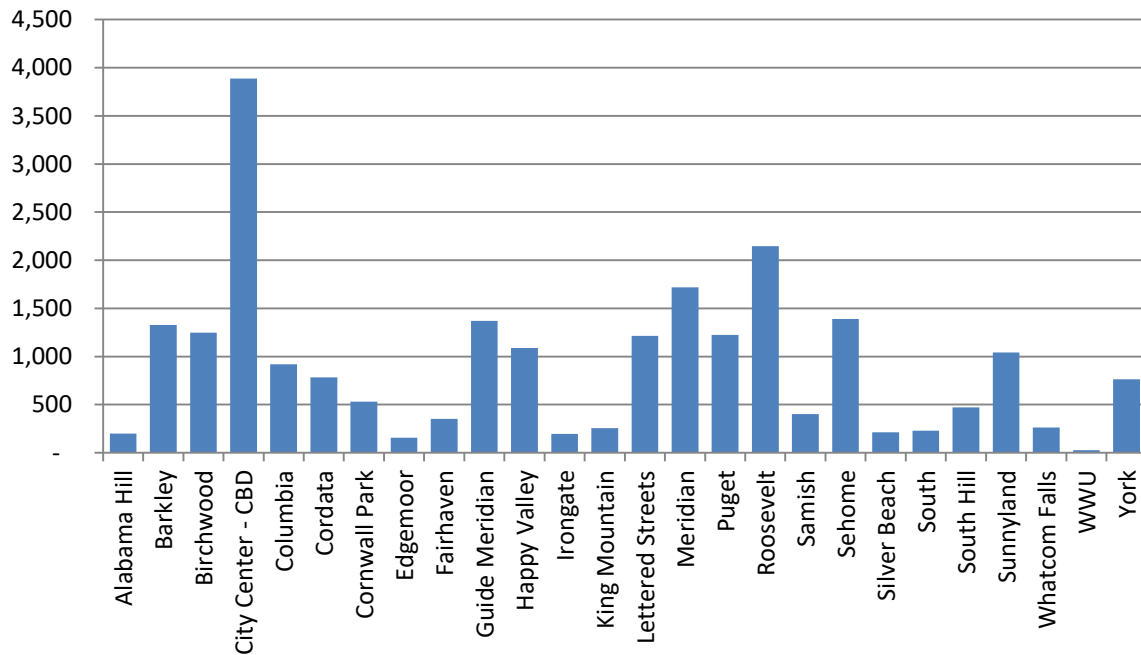
The Police Records Operations group assembles, maintains, retrieves and disseminates all pertinent police data related to department operations. This includes processing protection orders, citations, warrants, disclosure requests, concealed pistol licenses, and more.

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

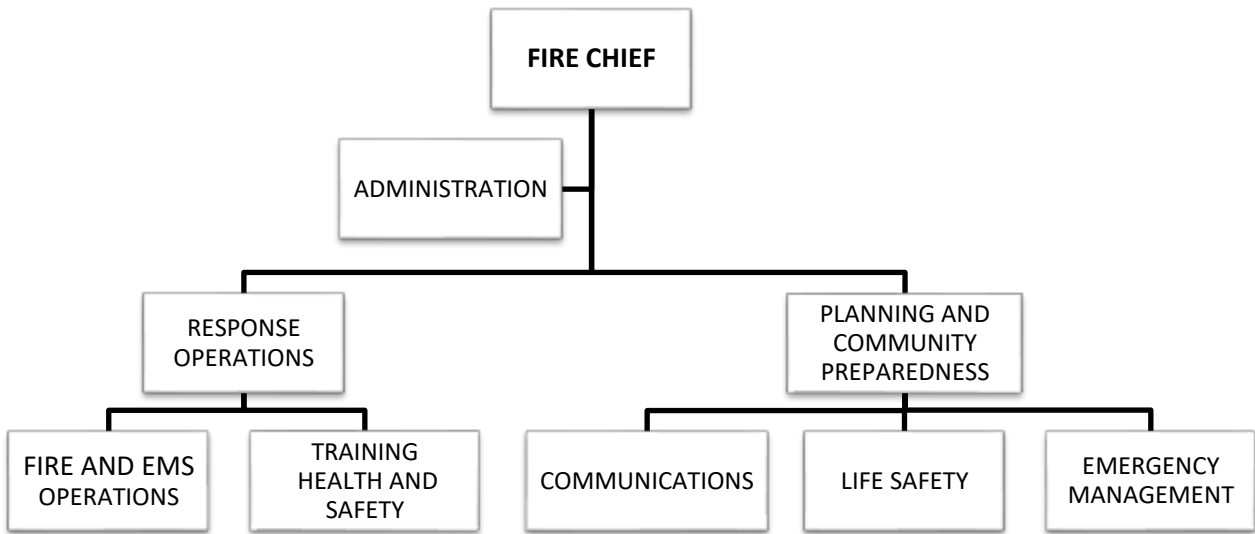
The Police Dispatch Operations group operates the WhatComm dispatch center, providing 24 hour communications services for the Bellingham Police and Fire Departments, the Whatcom County Sheriff's Office, and various fire districts and other agencies throughout the county.

Police Dispatch Group Workload	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
CAD Incidents (thousands)	128.7	129.0	128.4	128.7	127.2	124.5	134.3	140.2	143.9	151.0
CAD Incidents per Dispatcher	5,594	5,611	5,583	4,951	5,533	5,081	5,839	6,096	6,257	6,293
CAD Incidents = the number of incidents generated by Computer Assisted Dispatch (CAD) system at the 911 Center for all County law enforcement agencies.										

Police Calls for Service by Neighborhood - 2016



Fire Department



Bellingham Fire Department Mission and Vision

Helping People Every Day

We focus on the value and safety of people as we strive for excellence
in providing service to our neighborhoods and community.

Description of Services

The department is organized and designed to provide efficient and effective response for the protection of life and property within the City of Bellingham. The department is also responsible for a portion of the Whatcom County Medic Advanced Life Support (ALS) Services, and all Whatcom County 911 fire and emergency medical dispatching.

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

The Fire Department Headquarters is located in Fire Station 1, at 1800 Broadway. There are six fire stations in the City and one Paramedic station in the county that house the emergency apparatus and crews. The Bellingham Fire Department provides full fire and emergency medical response services to Fire District 8, operating the two district fire stations. The department maintains a limited drill facility at 620 Alabama which is co-located with the 911 WhatComm Law Enforcement Dispatch Center.

Visit the Bellingham Fire [Department web page](#) for more information.

2017-2018 Work Plan

Fire Department Services

- Emergency Response
 - Fire suppression*
 - ALS/paramedic*
 - Hazardous Materials*
 - BLS medical*
 - Marine firefighting*
 - Other: extrication, TEMS, VIR*
- Emergency Management and Community preparedness
- Fire & EMS dispatch services
- Personnel training and safety
- Fire investigation
- Community outreach programs
- Building/occupancy inspections

Planned Projects

- Records Management System (RMS) replacement
- New CAD system Implementation
- EMS system changes
- Regional Fire Authority (RFA) study
- Response modeling

Budget Summary

Includes the Bellingham Fire Department, Prospect Fire Dispatch, and the portion of Whatcom Medic One service provided by Bellingham's Fire Department. Funding includes General, Medic One, and Public Safety Dispatch Funds.

Fire Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	-	636,485	663,189	687,714	617,100	617,100
LICENSES AND PERMITS	6,980	3,450	1,140	1,050	-	-
INTERGOVERNMENTAL REVENUE	82,182	629,442	375,379	960,252	1,427,253	1,461,733
CHARGES FOR GOODS AND SERVICES	7,428,212	6,929,454	5,936,463	5,737,463	5,712,653	5,814,675
MISCELLANEOUS REVENUE	102,950	106,205	51,131	50,767	35,869	35,869
OTHER FINANCING SOURCES	1,067,774	1,125,000	1,190,453	1,125,000	1,125,000	1,125,000
TOTAL REVENUE	8,688,098	9,430,036	8,217,755	8,562,246	8,917,875	9,054,377
NON-EXPENDITURES	224,381	225,635	316,286	325,448	332,221	332,221
SALARIES AND WAGES	14,595,246	14,202,090	14,179,984	16,030,309	16,319,073	16,761,292
PERSONNEL BENEFITS	4,664,763	4,252,667	4,150,856	4,514,650	5,340,740	5,565,651
SUPPLIES	729,760	596,908	511,099	677,314	658,120	659,914
OTHER SERVICES AND CHARGES	3,348,389	2,900,235	3,050,446	3,122,896	3,315,133	3,293,415
INTERGOVERNMENTAL SERVICES	4,693	729,910	765,388	691,893	621,600	621,600
CAPITAL OUTLAYS (6000 EXP OBJ)	20,272	587,138	1,398,105	429,710	302,250	15,000
DEBT SERVICE INTEREST/COSTS	14,651	21,850	8,293	6,339	5,100	3,100
TOTAL EXPENDITURE	23,602,155	23,516,433	24,380,457	25,798,559	26,894,237	27,252,193

Department Budgets

Fire Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
LICENSES AND PERMITS	6,980	3,450	1,140	1,050	-	-
INTERGOVERNMENTAL REVENUE	80,974	627,969	375,379	960,252	1,427,253	1,461,733
CHARGES FOR GOODS AND SERVICES	657,074	1,026,177	1,141,151	755,042	611,558	611,558
MISCELLANEOUS REVENUE	77,180	61,251	32,885	35,008	24,500	24,500
TOTAL REVENUE	822,208	1,718,847	1,550,555	1,751,352	2,063,311	2,097,791

Fire Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TRANSFERS OUT	-	14,820	102,862	110,221	110,221	110,221
INTERFUND LOANS PRINCIPAL	208,213	210,815	213,363	215,227	222,000	222,000
NON-EXPENDITURES	208,213	225,635	316,225	325,448	332,221	332,221
SALARIES AND WAGES	9,095,619	8,681,109	8,846,671	10,208,998	10,984,932	11,304,532
OVERTIME AND HAZARD DUTY	371,088	650,383	911,536	976,752	585,930	585,930
SALARIES AND WAGES	9,466,708	9,331,492	9,758,207	11,185,750	11,570,862	11,890,462
PERSONNEL BENEFITS	3,228,810	2,988,102	3,018,870	3,285,772	3,934,778	4,095,817
PERSONNEL BENEFITS	3,228,810	2,988,102	3,018,870	3,285,772	3,934,778	4,095,817
OFFICE AND OPERATING SUPPLIES	186,439	154,719	130,801	156,032	128,485	128,485
FUEL CONSUMED	76,956	71,839	50,656	56,930	93,950	93,950
SMALL TOOLS AND MINOR EQUIPMENT	84,038	86,325	71,080	182,403	87,951	87,845
SUPPLIES	347,433	312,883	252,537	395,365	310,386	310,280
PROFESSIONAL SERVICES	180,832	570,883	573,967	650,171	657,098	671,714
COMMUNICATION	377,401	72,338	108,864	107,326	131,315	134,389
TRAVEL	8,555	14,261	11,762	20,079	18,019	16,009
TAXES & OPERATING ASSESSMENTS	3,007	3,070	430	-	-	-
OPERATING RENTALS AND LEASES	587,220	655,930	665,695	685,049	774,458	751,365
INSURANCE	96,487	97,283	89,574	89,574	90,328	90,328
UTILITY SERVICE	24	17,272	27,022	28,973	44,997	43,797
REPAIRS & MAINTENANCE	288,160	326,071	382,245	381,035	399,430	399,430
MISCELLANEOUS	33,169	49,119	39,388	74,164	40,624	38,175
OTHER SERVICES AND CHARGES	1,574,855	1,806,228	1,898,946	2,036,370	2,156,269	2,145,207
INTERGOVERNMENTAL PROF SERV	4,068	93,425	102,199	4,179	4,600	4,600
INTERGOVERNMENTAL SERVICES	4,068	93,425	102,199	4,179	4,600	4,600
MACHINERY AND EQUIPMENT	20,272	587,138	1,398,105	56,523	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	20,272	587,138	1,398,105	56,523	-	-
INTEREST ON INTERFUND DEBT	14,651	11,513	8,293	6,339	5,100	3,100
DEBT ISSUE COSTS	-	10,336	-	-	-	-
DEBT SERVICE INTEREST/COSTS	14,651	21,850	8,293	6,339	5,100	3,100
TOTAL EXPENDITURE	14,865,010	15,366,752	16,753,382	17,295,748	18,314,215	18,781,688

Public Safety Dispatch Revenue is budgeted 100% in the Police Department.

Fire Department	ACTUAL	ACTUAL	ACTUAL	ACTUAL (P)	ADOPTED	ADOPTED
Public Safety Dispatch Fund Expenditures	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
TRANSFERS OUT	2,625	-	-	-	-	-
NON-EXPENDITURES	2,625	-	-	-	-	-
SALARIES AND WAGES	817,729	835,684	888,783	933,298	937,722	958,084
OVERTIME AND HAZARD DUTY	67,326	68,005	51,146	74,504	80,520	80,520
SALARIES AND WAGES	885,055	903,690	939,929	1,007,803	1,018,242	1,038,604
PERSONNEL BENEFITS	359,469	347,182	351,506	376,139	382,546	400,247
PERSONNEL BENEFITS	359,469	347,182	351,506	376,139	382,546	400,247
OFFICE AND OPERATING SUPPLIES	4,226	2,485	3,245	2,244	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	4,200	5,092	2,268	7,735	12,118	12,118
SUPPLIES	8,426	7,577	5,513	9,979	16,229	16,229
PROFESSIONAL SERVICES	27,403	25,928	63,009	46,855	44,695	44,695
COMMUNICATION	2,279	2,331	2,693	3,047	24,366	24,366
TRAVEL	3,127	8,242	6,672	7,184	8,174	8,174
OPERATING RENTALS AND LEASES	6,582	6,616	16,494	13,350	33,448	30,965
REPAIRS & MAINTENANCE	15,162	15,050	12,482	12,705	25,080	25,080
MISCELLANEOUS	3,118	2,635	2,409	1,736	3,058	3,058
OTHER SERVICES AND CHARGES	57,671	60,802	103,760	84,877	138,821	136,338
TOTAL EXPENDITURE	1,313,246	1,319,251	1,400,709	1,478,798	1,555,838	1,591,418

Department Budgets

Fire Department Medic One Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	-	636,485	663,189	687,714	617,100	617,100
INTERGOVERNMENTAL REVENUE	1,208	1,473	-	-	-	-
CHARGES FOR GOODS AND SERVICES	6,771,138	5,903,278	4,795,312	4,982,422	5,101,095	5,203,117
MISCELLANEOUS REVENUE	24,770	39,954	18,247	15,759	11,369	11,369
OTHER FINANCING SOURCES	1,067,774	1,125,000	1,190,453	1,125,000	1,125,000	1,125,000
TOTAL REVENUE	7,864,890	7,706,190	6,667,201	6,810,895	6,854,564	6,956,586

Fire Department Medic One Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	61	-	-	-
TRANSFERS OUT	13,543	-	-	-	-	-
NON-EXPENDITURES	13,543	-	61	-	-	-
SALARIES AND WAGES	4,014,526	3,712,020	3,155,253	3,570,126	3,488,348	3,571,604
OVERTIME AND HAZARD DUTY	228,958	254,888	326,595	266,631	241,621	260,621
SALARIES AND WAGES	4,243,484	3,966,908	3,481,848	3,836,757	3,729,969	3,832,225
PERSONNEL BENEFITS	1,076,484	917,383	780,479	852,738	1,023,416	1,069,587
PERSONNEL BENEFITS	1,076,484	917,383	780,479	852,738	1,023,416	1,069,587
OFFICE AND OPERATING SUPPLIES	283,788	224,152	213,062	238,674	240,969	240,969
FUEL CONSUMED	59,152	50,041	37,276	19,325	54,986	54,986
SMALL TOOLS AND MINOR EQUIPMENT	30,962	2,256	2,712	13,971	35,550	37,450
SUPPLIES	373,902	276,448	253,049	271,970	331,505	333,405
PROFESSIONAL SERVICES	491,903	680,939	706,933	653,403	590,347	590,346
COMMUNICATION	913,999	25,666	25,347	22,153	35,258	35,258
TRAVEL	1,736	4,856	539	853	3,809	3,809
TAXES & OPERATING ASSESSMENTS	11,969	1,494	19	19	20	20
OPERATING RENTALS AND LEASES	28,187	50,138	110,042	94,634	152,386	144,213
INSURANCE	44,016	15,591	13,698	13,698	10,060	10,060
UTILITY SERVICE	21,588	24,544	8,510	8,700	3,814	3,814
REPAIRS & MAINTENANCE	162,059	196,253	180,717	199,521	206,152	206,152
MISCELLANEOUS	40,405	33,725	1,936	8,667	18,197	18,197
OTHER SERVICES AND CHARGES	1,715,862	1,033,205	1,047,740	1,001,649	1,020,043	1,011,870
INTERGOVERNMENTAL PROF SERV	625	636,485	663,189	687,714	617,000	617,000
INTERGOVERNMENTAL SERVICES	625	636,485	663,189	687,714	617,000	617,000
MACHINERY AND EQUIPMENT	-	-	-	373,187	302,250	15,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	373,187	302,250	15,000
TOTAL EXPENDITURE	7,423,899	6,830,430	6,226,367	7,024,013	7,024,183	6,879,087

Fire Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-711 Fire Administration	1,410,287	1,660,326	1,815,749	1,697,669	1,934,314	1,941,149
001-721 Fire Operations	12,221,747	12,467,238	13,663,799	14,349,162	14,972,130	15,400,123
001-722 Fire Life Safety Operations	507,919	483,652	405,460	386,972	428,866	444,249
001-723 Fire Dept Training Operations	438,187	451,245	503,276	486,202	514,183	522,361
001-726 Emergency Management	286,870	304,292	365,097	375,742	464,723	473,805
General Fund Expenditures	14,865,010	15,366,753	16,753,381	17,295,747	18,314,216	18,781,687
160-729 Fire/EMS Dispatch Operations	1,313,246	1,319,251	1,400,709	1,478,798	1,555,838	1,591,418
Public Safety Dispatch Fund Exp	1,313,246	1,319,251	1,400,709	1,478,798	1,555,838	1,591,418
470-724 Emergency Medical Services	7,423,899	6,830,430	6,226,367	7,024,013	7,024,183	6,879,087
Medic One Fund Expenditures	7,423,899	6,830,430	6,226,367	7,024,013	7,024,183	6,879,087
TOTAL EXPENDITURE	23,602,155	23,516,434	24,380,457	25,798,558	26,894,237	27,252,192

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.

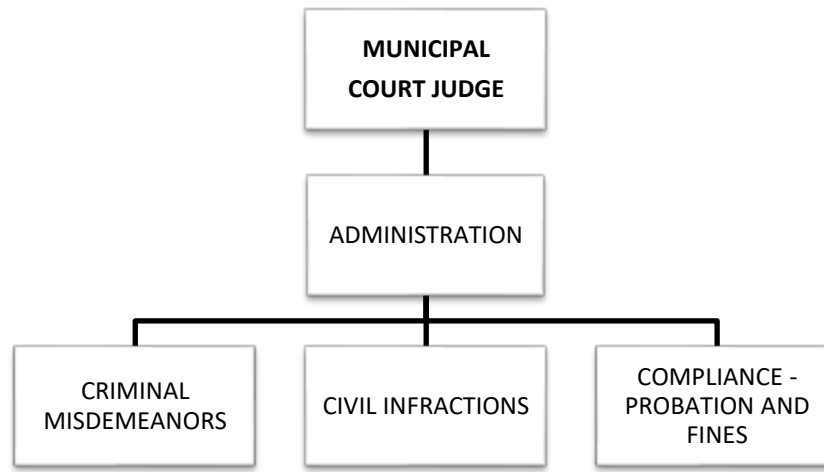
The Fire Department Training Operations group accounts for the costs associated with ongoing department personnel training and development.

The Emergency Medical Services Group accounts for revenues and expenditures of the 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 WhatComm Dispatch center, managed by the Bellingham Police Department. The main stream of dispatch fund revenue is recognized in the Police Department.

Municipal Court



Departmental Mission

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

Description of Services

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

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

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

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

Visit the [Court web page](#) for additional information.

2017-2018 Work Plan

- Hire a Public Defense Attorney in Yakima to Assist Bellingham Pre-Trial Jailed Defendants
- Graduation of First Participants from Mental Health Court
- Installation of New Parking System, (Approved in 2016 Public Works Budget)
- On Line Public Documents Available to All Attorneys and the Public Through Website
- Consideration of New Jail Alternatives and Refinement of Current Programs

Budget Summary

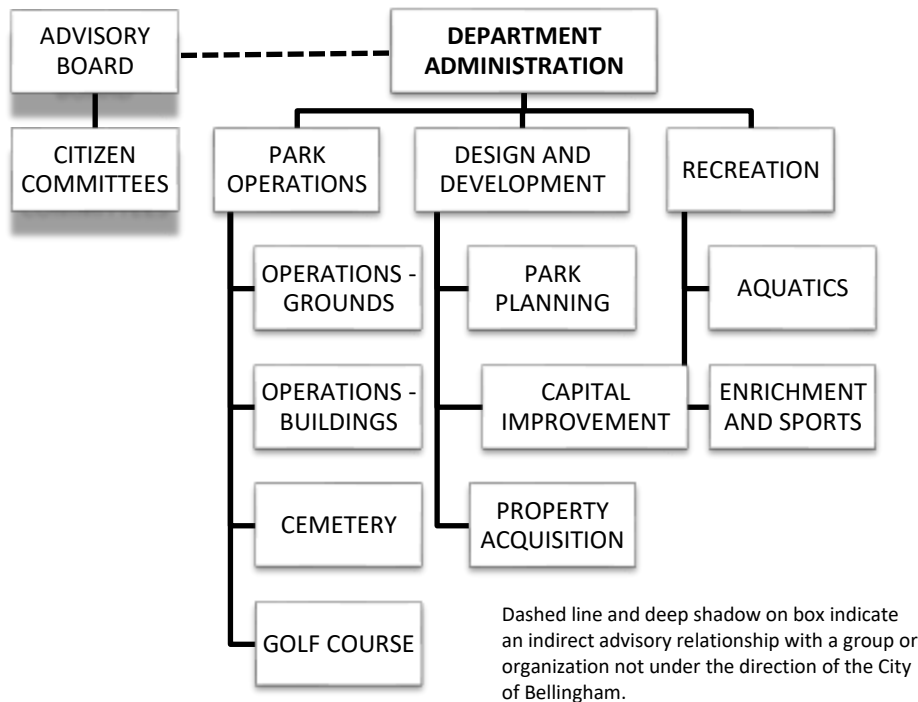
Bellingham's Municipal Court operates entirely out of the General Fund. Transfers from the Parking Services Fund that support Municipal Court operations are shown as revenue from Charges for Goods and Services.

Municipal Court	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	9,900	90,250	72,200	66,200	-	-
CHARGES FOR GOODS AND SERVICES	272,860	817,175	760,236	683,061	700,000	700,000
FINES AND PENALTIES	996,526	880,598	865,551	743,686	845,914	845,914
MISCELLANEOUS REVENUE	34,467	46,997	88,394	44,334	25,000	25,000
OTHER FINANCING SOURCES	350,800	-	-	-	-	-
TOTAL REVENUE	1,664,553	1,835,020	1,786,381	1,537,281	1,570,914	1,570,914
SALARIES AND WAGES	816,944	864,251	880,853	936,728	952,936	980,846
PERSONNEL BENEFITS	370,798	387,646	392,739	429,689	448,895	480,547
SUPPLIES	42,278	22,066	24,488	30,780	45,779	45,779
OTHER SERVICES AND CHARGES	260,603	320,003	349,719	352,687	382,959	381,746
INTERGOVERNMENTAL SERVICES	285,421	334,689	284,743	307,798	327,000	327,000
TOTAL EXPENDITURE	1,776,044	1,928,655	1,932,542	2,057,682	2,157,569	2,215,918

Municipal Court Services Workload	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Case Load Per Public Defense Attorney	486	392	436	399	378	403	368	343	437
<i>*Maximum allowable case load is 400.</i>									
Infractions Filed	9,304	8,910	8,614	7,483	7,213	7,048	6,898	6,604	5,621
Infraction Hearings	4,563	4,557	4,193	3,450	4,267	3,213	2,778	2,751	2,275
Misdemeanors Filed	4,089	3,665	3,844	3,576	3,442	3,606	3,131	2,838	2,909
Misdemeanor Hearings	16,220	14,499	14,261	14,523	18,406	14,951	14,975	11,063	10,061
Parking Citations Filed	53,023	50,967	54,186	44,966	43,681	35,475	30,657	31,250	30,531
Parking Hearings	969	966	1,561	1,243	1,245	1,240	885	1,070	1,335
Total Number of Hearings	21,752	20,022	20,015	19,216	23,918	19,404	18,638	14,884	13,671

Department Budgets - Recreation and Culture

Parks and Recreation Department



Departmental Mission

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

Description of Services

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

Maintain and operate community recreation assets including:

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

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

Visit the Parks and Recreation [Department web page](#) for more information.

2017-2018 Work Plan

Services

- Maintain parks and recreation facilities with a priority for safety
- Provide a variety of recreation opportunities for the community, whether through our own program, or through partnerships
- Development review team

Projects

- Whatcom Waterway Park - phase one construction
- Cordata Community Park- phase one design
- Park Impact Fee review and recommendation
- Analysis of park service by neighborhood-complete inventory, prioritize needs
- Maintenance planning - long range projections for capital maintenance and replacement
- Evaluate programs & activities for kids - from preschool through teens
- Update Inter-local Agreement with Bellingham School District
- Evaluate cemetery, aquatic center, Sportsplex, and golf course operations
- Develop Greenway IV Strategic Plan

Budget Summary

Most of the funding for Parks and Recreation operations comes from the General Fund. Funding for capital development and maintenance comes from [Olympic/Whatcom Falls](#) and other [Environmental Remediation](#) funding, [Real Estate Excise Taxes](#), [Greenways Levy Taxes](#), and [Park Impact Fees](#). The Department also manages the [Golf](#) and [Cemetery](#) enterprise funds. Revenues and Expenditures for these may be found in the Fund Budgets section of the document.

Parks and Recreation Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	4,554,879	4,638,751	4,753,130	4,827,737	30,500	30,500
LICENSES AND PERMITS	-	-	-	4,214	-	-
INTERGOVERNMENTAL REVENUE	33,781	1,378,810	1,110,066	1,281,825	645,000	400,000
CHARGES FOR GOODS AND SERVICES	3,258,685	3,217,741	3,766,745	3,467,804	1,743,992	1,747,814
FINES AND PENALTIES	24	550	1,530	2,137	-	-
MISCELLANEOUS REVENUE	951,133	935,946	1,025,679	1,294,029	751,999	751,999
NON REVENUES	-	13,255	246,986	343,761	350,000	350,000
OTHER FINANCING SOURCES	221,480	621,480	221,480	221,480	221,480	221,480
TOTAL REVENUE	9,019,982	10,806,533	11,125,616	11,442,987	3,742,971	3,501,793
NON-EXPENDITURES	41,562	13,255	246,986	343,761	400,000	400,000
SALARIES AND WAGES	3,829,774	3,959,913	3,849,599	3,958,356	4,241,663	4,362,932
PERSONNEL BENEFITS	1,679,516	1,643,169	1,605,480	1,712,183	1,892,723	2,024,201
SUPPLIES	482,155	495,858	443,603	514,014	545,900	545,900
OTHER SERVICES AND CHARGES	2,827,451	2,844,882	2,872,298	3,029,828	3,209,735	3,163,088
INTERGOVERNMENTAL SERVICES	20,148	23,277	30,264	20,940	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,571,206	6,477,636	8,624,860	2,801,119	6,450,000	1,050,000
DEBT SERVICE INTEREST/COSTS	33,613	48,837	25,459	25,324	-	-
TOTAL EXPENDITURE	11,485,425	15,506,827	17,698,549	12,405,525	16,740,021	11,546,121

Department Budgets

Parks and Recreation Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	33,164	29,916	30,343	27,178	30,500	30,500
LICENSES AND PERMITS	-	-	-	4,214	-	-
INTERGOVERNMENTAL REVENUE	-	-	9,600	76,001	-	-
CHARGES FOR GOODS AND SERVICES	1,349,589	1,098,155	992,475	912,082	1,008,097	1,011,919
FINES AND PENALTIES	-	16	119	78	-	-
MISCELLANEOUS REVENUE	418,595	452,651	527,191	528,124	464,595	464,595
TOTAL REVENUE	1,801,348	1,580,738	1,559,728	1,547,677	1,503,192	1,507,014

Parks and Recreation Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
SALARIES AND WAGES	3,157,167	3,092,005	3,074,443	3,211,734	3,575,098	3,678,186
OVERTIME AND HAZARD DUTY	26,257	30,563	37,480	39,150	23,436	23,436
SALARIES AND WAGES	3,183,424	3,122,568	3,111,923	3,250,884	3,598,534	3,701,622
PERSONNEL BENEFITS	1,557,024	1,462,713	1,433,896	1,409,241	1,584,077	1,693,956
PERSONNEL BENEFITS	1,557,024	1,462,713	1,433,896	1,409,241	1,584,077	1,693,956
OFFICE AND OPERATING SUPPLIES	276,894	270,616	260,919	291,966	313,036	313,036
FUEL CONSUMED	84,952	83,616	57,088	49,983	93,251	93,251
PURCHASES FOR RESALE	4,026	4,203	1,789	1,565	6,047	6,047
SMALL TOOLS AND MINOR EQUIPMENT	34,289	64,035	47,786	93,664	62,228	62,228
WAREHOUSE	9,372	8,771	3,061	9,007	6,627	6,627
SUPPLIES	409,534	431,241	370,643	446,185	481,189	481,189
PROFESSIONAL SERVICES	270,621	268,898	340,715	384,197	271,632	271,632
COMMUNICATION	24,676	27,228	35,764	36,252	40,107	40,107
TRAVEL	1,488	2,702	3,141	1,917	4,484	4,484
TAXES & OPERATING ASSESSMENTS	16,276	15,745	15,296	16,314	16,727	16,727
OPERATING RENTALS AND LEASES	350,418	383,319	528,598	592,989	978,482	980,782
INSURANCE	240,647	227,597	236,650	236,650	227,979	227,979
UTILITY SERVICE	618,617	724,003	618,572	651,959	538,619	539,119
REPAIRS & MAINTENANCE	458,291	476,336	454,997	430,376	462,132	462,132
MISCELLANEOUS	40,504	44,848	44,462	60,053	63,433	61,586
OTHER SERVICES AND CHARGES	2,021,539	2,170,676	2,278,196	2,410,706	2,603,594	2,604,548
INTERGOVERNMENTAL PROF SERV	1,551	1,551	950	950	-	-
INTERGOVERNMENTAL SERVICES	1,551	1,551	950	950	-	-
MACHINERY AND EQUIPMENT	-	7,172	24,898	8,217	-	-
CONSTRUCTION OF FIXED ASSETS	180,000	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	180,000	7,172	24,898	8,217	-	-
TOTAL EXPENDITURE	7,353,072	7,195,921	7,220,506	7,526,182	8,267,394	8,481,314

Department Budgets

Parks and Recreation Department Expenditures , Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-411 Parks and Recreation Admin	747,700	723,045	752,786	746,829	958,038	963,581
001-421 Parks Operations Management	376,318	403,558	412,268	448,849	446,502	459,301
001-422 Parks Grounds	1,526,010	1,465,874	1,440,792	1,598,479	1,610,434	1,665,006
001-423 Parks Buildings	1,682,097	1,755,592	1,767,330	1,720,467	1,719,029	1,767,530
001-431 Recreation Management	241,822	251,213	265,093	281,738	142,014	142,014
001-435 Recreation Aquatics	1,148,780	1,208,206	1,147,844	1,246,224	1,500,532	1,543,295
001-436 Sports and Enrichment	1,235,369	1,227,071	1,270,190	1,245,689	1,622,359	1,660,914
001-471 Parks Design & Development	214,976	161,362	164,203	237,906	268,486	279,674
001-472 Parks Capital Improvement	180,000	-	-	-	-	-
General Fund Expenditures	7,353,072	7,195,921	7,220,506	7,526,181	8,267,394	8,481,315
123-471 Parks Design & Development	2,514	506	185	-	-	-
123-472 Parks Capital Improvement	100,000	55,986	143,915	-	-	-
Parksite Acq (closed) Fund Expenditures	102,514	56,492	144,100	-	-	-
132-472 Parks Capital Improvement	15,515	-	-	-	-	-
134-471 Parks Design & Development	2,514	506	588	587	530	522
134-472 Parks Capital Improvement	-	15,931	9,690	719	-	-
135-472 Parks Capital Improvement	6,154	-	-	-	-	-
136-471 Parks Design & Development	29,906	16,449	16,601	16,601	16,741	16,741
136-472 Parks Capital Improvement	172,683	113,290	227,757	284,112	-	-
Enviro Remediation Funds Expenditures	226,772	146,176	254,636	302,019	17,271	17,263
141-422 Parks Grounds	15,761	35,248	34,422	31,795	16,000	16,000
141-423 Parks Buildings	15,705	45,189	18,236	34,057	144,000	105,000
141-472 Parks Capital Improvement	67,749	179,195	449,689	471,990	42,016	43,636
142-423 Parks Buildings	122,665	58,179	41,030	15,996	25,000	25,000
142-472 Parks Capital Improvement	-	-	26,545	23,790	251,961	7,211
REET Funds Expenditures	221,880	317,811	569,922	577,628	478,977	196,847
161-472 Parks Capital Improvement	-	250,000	89,356	-	-	-
TBD Fund Expenditures	-	250,000	89,356	-	-	-
172-471 Parks Design & Development	8,283	6,523	9,971	-	-	-
172-472 Parks Capital Improvement	519,853	543,178	114,653	-	-	-
173-422 Parks Grounds	-	203,493	169,831	124,533	208,039	216,779
173-423 Parks Buildings	-	15,985	59,099	93,642	17,308	18,388
173-471 Parks Design & Development	13,282	17,566	29,343	28,063	100,739	95,228
173-472 Parks Capital Improvement	1,820,542	4,547,399	6,527,601	2,168,824	4,962,110	589,705
Greenways Funds Expenditures	2,361,960	5,334,144	6,910,498	2,415,062	5,288,196	920,100
177-471 Parks Design & Development	5,214	8,583	10,495	10,326	30,661	29,169
177-472 Parks Capital Improvement	359,613	1,342,711	1,867,357	870,485	1,449,643	1,179,156
Park Impact Fee Fund Expenditures	364,827	1,351,294	1,877,852	880,811	1,480,304	1,208,325
371-472 Parks Design and Development	-	-	-	-	500,000	-
Waterfront Constr Fund Expenditures	-	-	-	-	500,000	-
456-425 Parks Cemetery	552,633	547,318	522,734	576,370	568,909	581,371
Cemetery Fund Expenditures	552,633	547,318	522,734	576,370	568,909	581,371
460-426 Parks Golf Course	254,635	301,543	105,100	120,396	131,268	133,425
Golf Course Fund Expenditures	254,635	301,543	105,100	120,396	131,268	133,425
701-471 Parks Design & Development	6,080	6,127	7,448	7,057	7,700	7,474
701-472 Parks Capital Improvement	41,052	-	-	-	-	-
Greenways Maint Endowmnt Fund Exp	47,132	6,127	7,448	7,057	7,700	7,474
TOTAL EXPENDITURE	11,485,425	15,506,826	17,702,152	12,405,524	16,740,019	11,546,120

Department Budgets

Group Descriptions

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.

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

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

The Parks Cemetery group operates and maintains the Bayview Cemetery.

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

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

The Recreation Aquatics group operates the Arne Hanna Aquatic Center.

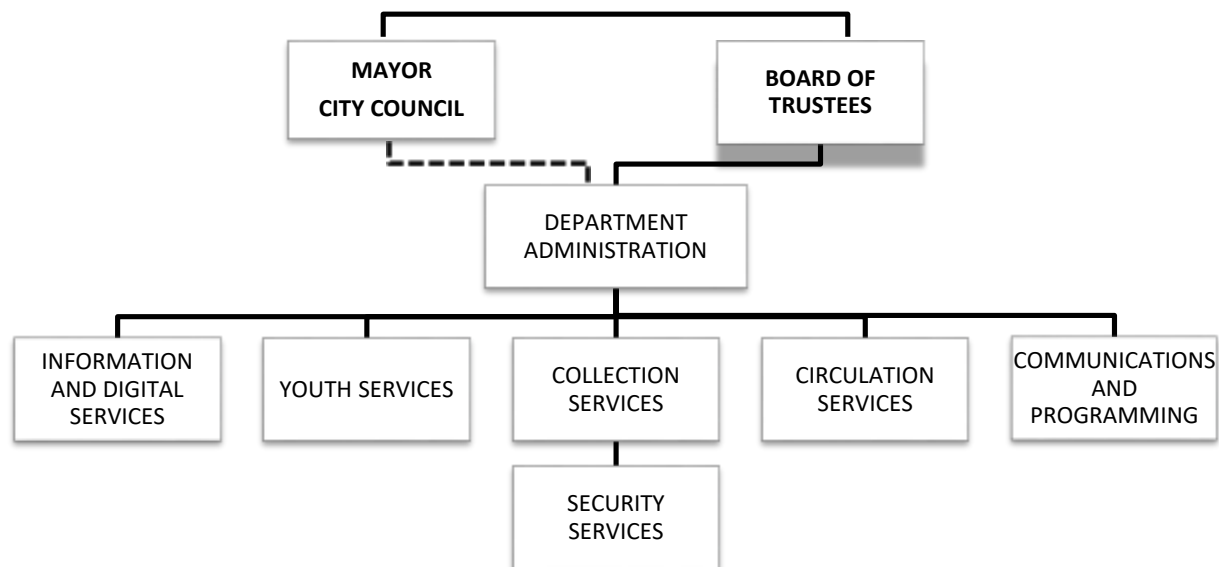
The Sports and Enrichment group coordinates adult and youth sports leagues, provides enrichment programs for all ages and abilities, and publishes the Leisure Guide quarterly publication. This group coordinates community events and celebrations such as the summer concert series and New Year's celebrations.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

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

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

Parks Development	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
<i>Park acres includes City-owned watershed and other fund properties within City limits and 2008 UGA that provide a recreational amenity, such as open space and trails. Park acres/1000 will gradually reduce with annexations.</i>										
Park total acres	3,272.4	3,334.4	3,440.1	3,445.5	3,561.4	3,573.8	3,579.8	3,586.6	3,654.1	3,642.5
Park acres per 1,000 population	43.5	44.0	45.2	44.4	43.9	43.9	43.5	43.3	43.7	42.9
Trail miles	64.6	65.8	67.2	67.9	68.0	68.2	68.6	68.7	69.9	70.6
Trail miles per 1,000 population	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.8
GREENWAY LEVIES ACQUISITIONS - ACRES ACQUIRED										
Acres during the year	14	73	98	1	115	12	6	7	56	1
Cumulative acres	525	598	696	697	812	824	830	837	893	894

Library



Dashed line indicates an advisory relationship.

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

Bellingham Public Library Mission

Connecting our community with each other and the world

READ ▪ LEARN ▪ MEET ▪ DISCOVER

Description of Services

The Bellingham Public Library serves the residents of Bellingham and Whatcom County, circulating more than 1.6 million items annually -- books, eBooks, visual and audio materials and more -- to more than 52,000 registered cardholders. Our library is among the top-circulating public libraries in a community our size in the nation. Excellent customer service is a top priority, and it shows: our library is a beloved community institution, well-known for making significant contributions to lifelong learning, community building and quality of life in Bellingham.

The Bellingham Public Library provides services in three library locations, and on three college campuses and drop boxes in four Bellingham locations. We also offer extensive online services, such as an online catalog and online learning and research tools, and myriad programs, classes and other special events for all ages, as well as meeting room rentals.

Through a reciprocal use agreement, City of Bellingham residents also have access to the collections of the Whatcom County Library System and may borrow items from libraries worldwide via interlibrary

loan service. Bellingham Public Library also participates in a collaborative program that allows anyone who lives, works or attends school in the area to get a library card at academic libraries county-wide.

The Bellingham Public Library is a department of the City of Bellingham and receives the majority of its funding from the city's general fund. Library operations are governed by the Library Board of Trustees, composed of five volunteer members appointed by the Mayor of Bellingham with the approval of the Bellingham City Council.

Key priorities for the Bellingham Public Library outlined in the library's strategic plan for the timeframe 2013 through 2017 include:

READ: Inspire Bellingham to read, view, and listen

Bellingham Public Library will become our community's favorite place from which to borrow books, films and music. We strive to provide patrons of all ages enhanced opportunities for reading, viewing and listening by broadening our community partnerships.

LEARN: Promote lifelong learning from birth through adulthood

Establish the library as the leading community center for early learning through educational play spaces, programs and materials. Offer an active calendar of programs for all ages on topics and issues of interest to the community. Increase personalized services to meet individual needs for reading, research, technology assistance and more.

MEET: Create thriving spaces

Create thriving spaces where the community connects, accesses library resources, and shares their stories. Improve public access to our libraries by restoring open hours. Improve our virtual presence for those who access library resources online. Replace the aging Central Library, the hub of our library system.

DISCOVER: Provide library collections

Provide library collections that introduce ideas, build skills, support lifelong learning, and spark creativity. Provide more library materials for the public, including materials in new and emerging formats. Digitize key collections, provide easier access to other digital collections, and promote our unique local digital content.

For more information about the Bellingham Public Library, stop by one of our locations or visit us online at www.bellinghampubliclibrary.org.

2017-2018 Work Plan

- **Complete a sustainable funding strategies study**
- **Continue various other planning efforts**
 - Strategic Plan
 - Library Technology Plan
- **Build capacity & community partnerships**
- **Key Library operations**
 - Conduct search for a permanent Library Director
 - Develop library collections to help keep pace with high community demand
 - Continue to **circulate** approximately 1.6 million items per year, **welcome** more than 800,000 annual visits to our three locations, **host** more than 40,000 program participants each year, and provide other **services** to our more than 50,000 cardholders and the community.

Budget Summary

The Library is primarily funded through the General Fund. The Library Gift Fund also provides funding. See the Fund Budgets section for more information on the [Library Gift Fund](#).

Library	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
General Fund and Library Gift Fund						
INTERGOVERNMENTAL REVENUE	999	3,393	-	338	-	-
CHARGES FOR GOODS AND SERVICES	170,232	175,559	178,595	178,959	22,100	180,532
FINES AND PENALTIES	118,654	144,567	102,315	93,532	118,450	118,450
MISCELLANEOUS REVENUE	116,553	151,033	103,975	118,928	95,000	95,000
TOTAL REVENUE	406,438	474,552	384,885	391,757	235,550	393,982
NON-EXPENDITURES	-	-	60	-	-	-
SALARIES AND WAGES	1,775,276	1,899,301	1,948,130	2,123,910	2,155,779	2,231,261
PERSONNEL BENEFITS	751,586	767,445	791,063	897,739	948,680	1,018,588
SUPPLIES	552,380	513,731	557,362	609,564	536,249	536,249
OTHER SERVICES AND CHARGES	748,816	879,132	937,518	964,222	853,710	845,211
INTERGOVERNMENTAL SERVICES	8,484	7,045	3,454	16,119	6,500	6,500
TOTAL EXPENDITURE	3,836,542	4,066,654	4,237,587	4,611,554	4,500,918	4,637,809

Department Budgets

Library General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	-	-	-	338	-	-
CHARGES FOR GOODS AND SERVICES	170,232	175,559	178,595	178,959	22,100	180,532
FINES AND PENALTIES	118,654	144,567	102,315	93,532	118,450	118,450
MISCELLANEOUS REVENUE	46,611	80,086	46,408	45,936	45,000	45,000
TOTAL REVENUE	335,497	400,212	327,318	318,765	185,550	343,982

Library General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	60	-	-	-
NON-EXPENDITURES	-	-	60	-	-	-
SALARIES AND WAGES	1,775,042	1,897,832	1,947,667	2,121,395	2,154,759	2,230,241
OVERTIME AND HAZARD DUTY	235	1,469	463	2,515	1,020	1,020
SALARIES AND WAGES	1,775,276	1,899,301	1,948,130	2,123,910	2,155,779	2,231,261
PERSONNEL BENEFITS	751,586	767,445	791,063	897,739	948,680	1,018,588
PERSONNEL BENEFITS	751,586	767,445	791,063	897,739	948,680	1,018,588
OFFICE AND OPERATING SUPPLIES	415,078	428,025	477,225	539,777	453,005	453,005
FUEL CONSUMED	2,082	2,061	1,453	1,164	2,122	2,122
SMALL TOOLS AND MINOR EQUIPMENT	85,073	35,510	22,138	23,788	31,122	31,122
WAREHOUSE	24	115	120	-	-	-
SUPPLIES	502,257	465,711	500,936	564,730	486,249	486,249
PROFESSIONAL SERVICES	12,057	58,557	77,629	75,090	77,479	77,479
COMMUNICATION	21,413	22,381	43,751	46,429	46,788	46,788
TRAVEL	3,702	3,883	2,965	3,879	3,461	3,461
TAXES & OPERATING ASSESSMENTS	544	493	530	513	721	721
OPERATING RENTALS AND LEASES	559,503	627,347	649,031	657,995	554,065	545,614
INSURANCE	44,312	44,793	40,042	40,042	38,117	38,117
UTILITY SERVICE	-	6,641	11,535	12,474	11,263	11,263
REPAIRS & MAINTENANCE	90,824	89,148	93,067	84,968	102,156	102,156
MISCELLANEOUS	14,470	17,461	14,646	13,925	19,484	19,484
OTHER SERVICES AND CHARGES	746,826	870,704	933,198	935,314	853,534	845,083
INTERGOVERNMENTAL PROF SERV	8,484	7,045	3,454	16,119	6,500	6,500
INTERGOVERNMENTAL SERVICES	8,484	7,045	3,454	16,119	6,500	6,500
TOTAL EXPENDITURE	3,784,429	4,010,206	4,176,841	4,537,811	4,450,742	4,587,681

Library Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-191 Library Administration	474,196	498,363	567,574	588,997	819,075	811,758
001-193 Library Services	2,746,738	2,878,741	2,947,901	3,280,509	3,174,564	3,306,711
001-195 Library Facilities	563,495	633,102	661,366	668,305	457,103	469,212
General Fund Expenditures	3,784,429	4,010,206	4,176,841	4,537,811	4,450,742	4,587,681
126-191 Library Administration	3,119	16,225	6,320	28,909	177	128
126-193 Library Services	48,994	40,224	54,426	44,834	50,000	50,000
Library Gift Fund Expenditures	52,113	56,449	60,746	73,743	50,177	50,128
TOTAL EXPENDITURE	3,836,542	4,066,655	4,237,587	4,611,554	4,500,919	4,637,809

Group Descriptions

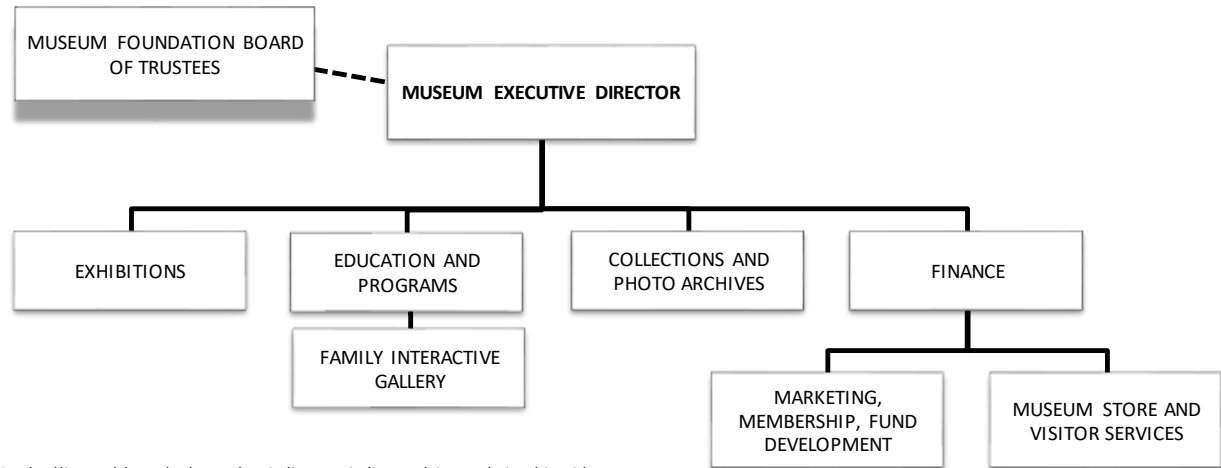
The Library Administration group accounts for administrative operations of the Library.

The Library Services group accounts for library operations including Youth Services, Circulation Services - Branch and Outreach, Information and Digital Services, and Collection and Security Services, and Communication and Programming.

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

Library	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
COLLECTION										
Materials Exp per capita	\$6.34	\$7.17	\$5.87	\$4.78	\$4.38	\$4.09	\$4.30	\$4.64	\$4.67	\$4.93
Collection Expenditures as a % of Operating Budget	14.0%	13.8%	12.3%	12.1%	10.1%	9.1%	9.1%	9.4%	9.1%	9.2%
CIRCULATION (In Thousands)- Number of items checked out or renewed										
Central Library	1,173.0	1,274.4	1,459.7	1,445.0	1,466.8	1,455.0	1,454.3	1,254.0	1,187.2	1,152.5
Barkley Branch	9/13/08)	16.2	71.3	71.0	72.3	77.4	85.2	80.3	77.3	69.6
Fairhaven Branch	112.0	125.7	59.2	99.0	100.4	96.8	101.3	97.4	94.9	80.3
Bellingham Technical College			(began 9/2011)		0.2	0.8	1.2	1.1	1.2	1.2
Western Washington University			(began 9/2011)		0.8	4.3	6.4	5.8	5.8	7.0
Whatcom Community College	0.4	2.5	4.1	4.0	4.8	4.4	4.8	2.9	3.6	4.0
Digital Check-outs							(began tracking in 2014)	190.5	215.4	201.0
TOTAL	1,285.5	1,418.8	1,594.2	1,619.0	1,645.4	1,638.7	1,653.3	1,632.0	1,585.5	1,515.6
Circulation per Capita	17.0	18.7	20.9	20.9	20.3	20.1	20.1	19.7	19.0	17.9
<i>Per Capita refers to City of Bellingham population. Population served includes patrons from outside the City.</i>										
% of borrower self-checked items	43%	45%	45%	48%	52%	52%	56%	54%	58%	58%
Turnover (circulation / holdings)	4.44	5.46	6.34	6.75	7.32	7.38	7.47	7.38	6.30	6.03
PERSONS VISITING (In Thousands) - Number of persons counted as they enter the libraries										
Central Library	654.7	789.9	845.2	745.9	742.7	723.7	706.2	709.5	711.2	680.3
Fairhaven Branch	89.6	104.1	52.8	55.5	77.6	77.0	76.8	74.4	78.0	85.0
Barkley Branch			26.3	35.2	42.0	41.6	42.8	47.0	48.5	46.3
TOTAL	744.3	894.0	924.3	836.7	862.3	842.2	825.8	830.9	837.7	811.6
Website Visits (In Thousands)	277.0	317.9	410.8	481.6	627.0	654.5	619.8	611.8	695.2	685.6

Museum



Dashed line and deep shadow on box indicate an indirect advisory relationship with an organization outside the City of Bellingham.

Whatcom Museum Mission Statement

The Whatcom Museum provides innovative and interactive educational programs and exhibitions about art, nature, and Northwest history. We seek to stimulate curiosity about our changing cultural, natural, and historical landscapes, for the youngest to the oldest minds, and to inspire preservation of and creative contributions to our region and beyond.

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

Description of Services

The Whatcom Museum is committed to serving as both a community magnet and a regional destination for cultural experiences rooted in art, nature, and Northwest history. As part of our vision to connect people to new ideas, old traditions, and each other; visitors take part in a vast range of programs and exhibitions designed to get them thinking about our changing cultural, natural, and historical landscapes. The Museum contributes to the quality of cultural experiences, and builds an understanding of shared cultural heritage, in these ways:

- Building and maintaining art, artifacts, and photographic collections to preserve historical and cultural objects and photographs for future generations. These collections are accessible to the public for research purposes.
- Providing educational programming and public outreach, including extensive programs for school-aged children from preschool to university level, as well as offering musical performances, lectures, and workshops to the public.
- Organizing exhibitions from the Museum's collection, as well as presenting nationally-touring exhibitions, related to history, nature, and/or art.
- Offering innovative learning experiences for children of all ages with emphasis on STEAM (Science, Technology, Engineering, Art, and Math) education, through our interactive, learn-through-play activity stations and programs.

Visit the Museum [web page](#) for additional information.

2017-2018 Work Plan

- The Museum provides exhibitions and programs dealing with Art, History, Natural History and Ethnography.
- Top projects for 2017 include:
 - Completion and opening of the new John M. Edson Hall of Birds in the Old City Hall 3rd Floor
 - Completion and opening of Native People of the Salish Sea permanent exhibition in the gallery of the Lightcatcher building
 - Completion of Re-accreditation self-study to the American Alliance of Museums and preparation for the site visit in July
- Continue to work with the Mayor's Office and other departments to streamline and reduce the Museum dependency upon the City General Fund budget

Budget Summary

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

Other Financing Sources is a transfer in from the Tourism Fund. This transfer into the General Fund took place in 2014 and prior, but coding was changed in 2015 so the revenue would be reflected in department reports.

Museum	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	50,686	3,540	4,076	6,646	5,000	5,000
MISCELLANEOUS REVENUE	1,504	208	-	458	-	-
OTHER FINANCING SOURCES	-	-	150,000	150,000	150,000	150,000
TOTAL REVENUE	52,190	3,748	154,076	157,104	155,000	155,000
SALARIES AND WAGES	714,152	750,100	667,555	677,096	718,698	741,224
PERSONNEL BENEFITS	334,466	338,833	289,246	310,899	331,579	355,372
SUPPLIES	43,350	16,367	13,691	11,545	12,732	12,732
OTHER SERVICES AND CHARGES	309,750	295,035	466,907	468,684	564,229	567,846
TOTAL EXPENDITURE	1,401,718	1,400,335	1,437,399	1,468,224	1,627,238	1,677,174

Museum	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Total Attendance (Thousands)	103.7	90.7	50.4	70.9	65.0	72.4	73.8	73.1	71.9	71.5
Memberships - New	322	233	688	998	875	703	934	842	758	774
Membership Renew als	713	604	630	540	970	1,024	921	815	837	961

Note: 2014 forward does not include "Open Hanging" membership from programs which require membership to participate and generate many one-time memberships.

Definition of Terms for Membership #'s:

- New: Never been a member before OR return after lapse of 3 months or more OR receive a gift membership.
- Renew: Member has been a member within the last 15 months.

Department Budgets

Museum Foundation Budget Summary

The Whatcom Museum Foundation provides funding for areas not covered by City funding including the majority of the funding for exhibitions and exhibits, educational programming, the Family Interactive Gallery, outreach, marketing, development, and the Museum Store.

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

WHATCOM MUSEUM FOUNDATION	CASH BASIS				ACCRUAL BASIS				(1)
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	
INCOME:									
Grants & Donations	79,359	144,002	181,548	88,210	79,110	96,000	100,280	101,500	(3)
Special Events & Public Events	185,495	146,816	81,580	53,067	51,717	127,661	169,812	200,500	(4)
Membership	124,765	115,342	127,610	114,079	124,545	119,392	125,621	121,000	
Admissions	65,523	63,963	69,276	78,287	78,287	70,700	88,412	70,000	
Sales -Shop, Photo, Other	64,338	58,572	71,009	74,627	74,627	75,736	63,859	71,500	
Program Fees, Rentals & Other	77,665	103,630	154,950	204,524	219,919	184,385	119,296	147,000	
Endowment Support	75,000	78,860	95,253	20,000	20,000	124,000	85,000	85,000	
TOTAL RESOURCES:	672,145	711,185	781,226	632,794	648,205	797,874	752,280	796,500	
EXPENDITURES:									
Salaries, Taxes & Benefits	302,291	303,260	343,053	356,848	350,290	389,524	416,759	444,500	
Fund Development & Public Relations	130,822	123,113	100,580	74,126	63,310	78,990	77,635	93,700	(4)
Administration	92,976	113,158	79,132	36,159	50,382	65,410	57,214	50,500	
Family Interactive Gallery	7,676	9,733	11,199	9,676	9,676	14,409	6,110	6,400	
Exhibitions	51,637	44,418	118,091	50,617	45,200	101,654	41,031	44,600	(3)
Shop	30,747	22,950	35,922	33,116	33,116	28,616	26,689	27,100	
Membership	15,276	19,841	20,260	31,263	30,032	25,321	25,902	27,800	
Archives, Collections, & Education	53,181	64,296	41,705	54,925	54,925	48,558	79,003	72,900	
TOTAL EXPENDITURES:	684,606	700,769	749,942	646,730	636,931	752,482	730,343	767,500	
NET (2)	(12,461)	10,416	31,284	(13,936)	11,274	45,392	21,937	29,000	(2)
Museum Foundation Paid Staff FTE's:	4.5	7.3	7.8	8.5	8.5	9.3	9.5	10.0	

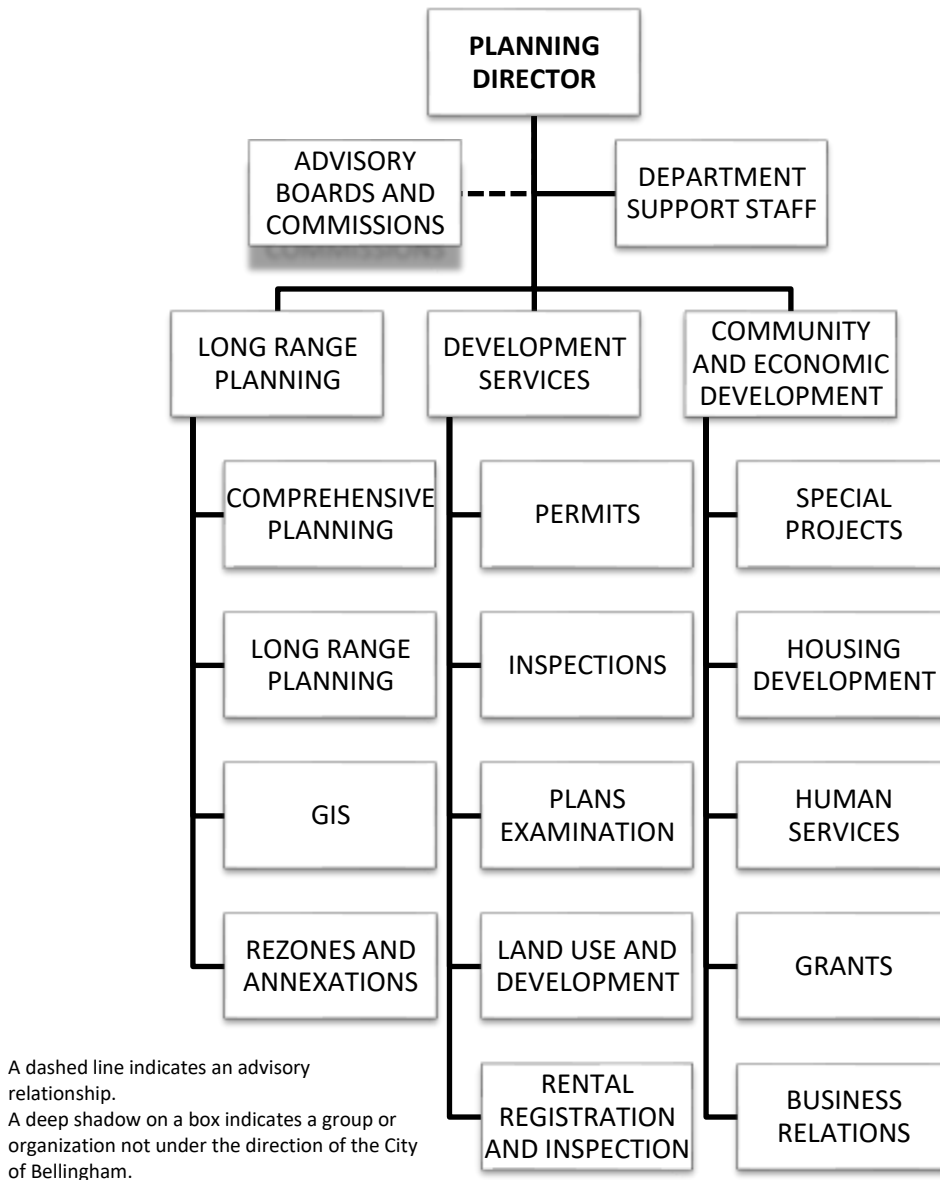
Notes:

2016 actual results have not yet been audited.

- (1) Effective January 1, 2015, the Whatcom Museum Foundation is converting from Cash Basis to Accrual Basis for internal reporting. 2014 has been restated to Accrual Basis for comparative purposes.
- (2) Net excludes all Restricted Fund activity, In-Kind activity, Depreciation and Capital Expenses.
- (3) Higher Grants and Donations received, and higher Exhibition expenses expended during 2013 due to "Vanishing Ice" Exhibit; 2015 is higher due to scheduled Exhibitions.
- (4) Annual Museum Auction was not held in 2013/2014; it resumed in January of 2015; 2017 has the addition of a new / second fundraising event

Department Budgets - Planning and Community Development

Planning & Community Development Department



Planning and Community Development Department Mission

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

Development Services Division: Contribute to a safe, dynamic and livable community by maintaining a Permit Center offering fair, consistent, and timely customer assistance; providing a unified

Department Budgets

regulatory process; providing efficient, technically competent plan review, permitting and inspection services to ensure that buildings and construction meet adopted City codes and standards.

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

Description of Services

Long Range Planning Division

- Maintain and update Bellingham's Comprehensive Plan. Community planning documents may be viewed on the Department [Services web page](#).
- Maintain and update City codes related to land use, development regulation, subdivision regulation, and the environment.
- Develop periodic population, housing and employment projections and maintain land use and natural resource inventories.
- Initiate planning processes in response to emerging community issues.

Development Services Division

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

Community and Economic Development Division

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

Visit the [Department web page](#) for additional information.

2017-2018 Work Plan

The Planning and Community Development Department is responsible for a wide range of functions related to community change, enhancement and preservation. Areas of responsibility include planning and zoning, building inspection and plan check services and economic development. Specific task areas include current and long-range planning, zoning administration, environmental review, historic preservation, code compliance, redevelopment and fostering appropriate economic growth. The Department strives to provide vision and leadership within the context of innovative, high quality, equitable and efficient services which encompass and reflects community values.

Interdepartmental Initiatives

- Town / Gown Initiative (with Police and Campus Community Coalition)
- Development Standards Update and Revision (with Public Works)
- Level of Service Strategy Development (with Finance, Public Works and other departments)

Departmental Initiatives

- Departmental Restructuring

Long-range Planning Division

- UGA review/Annexation Phasing Plan update
- Commercial Zoning Review
- Waterfront Sub-area Plan Amendment

Community and Economic Development Division

- Housing Production and Preservation.
- Emergency Housing.
- Redevelop City Properties

Current Planning and Permitting Division

- Lean Process Improvements
- Implementation and Land Use Code Updates

Department Budgets

Budget Summary

Planning & Community Development Department - All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	4,120,653	4,305,362	4,474,718	4,543,280	4,515,800	4,561,275
LICENSES AND PERMITS	1,457,709	1,779,921	1,917,093	1,909,394	1,310,136	1,310,136
INTERGOVERNMENTAL REVENUE	1,268,563	855,370	1,215,804	1,209,798	2,821,112	2,832,823
CHARGES FOR GOODS AND SERVICES	1,535,402	1,630,024	1,719,285	2,100,267	1,461,851	1,480,451
FINES AND PENALTIES	50	50	50	1,810	-	-
MISCELLANEOUS REVENUE	158,189	141,129	212,236	186,364	131,904	131,904
OTHER FINANCING SOURCES	-	-	-	10,703	-	-
TOTAL REVENUE	8,540,566	8,711,856	9,539,186	9,961,616	10,240,803	10,316,589
NON-EXPENDITURES	222,223	150,000	150,000	160,703	150,000	150,000
SALARIES AND WAGES	2,547,698	2,572,917	3,061,563	3,117,370	3,469,683	3,586,912
PERSONNEL BENEFITS	1,083,538	1,055,020	1,202,518	1,317,643	1,516,217	1,625,459
SUPPLIES	38,192	32,242	35,630	30,371	119,825	82,430
OTHER SERVICES AND CHARGES	3,382,064	4,932,831	7,332,838	7,538,092	11,473,296	8,836,240
INTERGOVERNMENTAL SERVICES	-	94	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	1,594,357	-	-	-
TOTAL EXPENDITURE	7,273,715	8,743,104	13,376,906	12,164,179	16,729,021	14,281,041

Planning and Community Development General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
LICENSES AND PERMITS	1,571	1,571	1,491	1,411	1,400	1,400
INTERGOVERNMENTAL REVENUE	19,625	13,000	(18,313)	10,473	15,000	15,000
CHARGES FOR GOODS AND SERVICES	7,326	12,380	8,183	11,408	7,600	7,600
MISCELLANEOUS REVENUE	2,274	2,453	1,760	3,870	-	-
TOTAL REVENUE	30,796	29,404	(6,879)	27,162	24,000	24,000

Planning and Community Development General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
SALARIES AND WAGES	1,213,816	1,291,706	1,266,784	1,286,834	1,405,656	1,447,834
OVERTIME AND HAZARD DUTY	103	-	-	-	2,198	2,198
SALARIES AND WAGES	1,213,919	1,291,706	1,266,784	1,286,834	1,407,854	1,450,032
PERSONNEL BENEFITS	531,070	549,880	532,686	555,751	609,645	653,808
PERSONNEL BENEFITS	531,070	549,880	532,686	555,751	609,645	653,808
OFFICE AND OPERATING SUPPLIES	12,349	12,110	12,930	15,346	9,940	9,940
FUEL CONSUMED	115	177	33	-	-	-
PURCHASES FOR RESALE	-	139	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	10,921	1,570	1,243	3,970	2,486	2,486
WAREHOUSE	88	176	-	174	-	-
SUPPLIES	23,475	14,172	14,206	19,489	12,426	12,426
PROFESSIONAL SERVICES	265,474	463,749	698,236	728,623	809,557	754,557
COMMUNICATION	10,995	11,270	28,384	21,656	28,880	28,880
TRAVEL	5,839	3,402	1,347	8,722	10,839	10,839
TAXES & OPERATING ASSESSMENTS	2	5	8	14	-	-
OPERATING RENTALS AND LEASES	68,136	75,814	77,211	76,404	114,711	109,113
INSURANCE	71,066	117,831	122,321	122,321	146,122	146,122
UTILITY SERVICE	2,471	3,129	2,982	3,160	2,925	2,925
REPAIRS & MAINTENANCE	13,599	14,062	26,846	19,053	18,901	18,901
MISCELLANEOUS	208,447	9,360	6,993	8,687	7,314	7,314
OTHER SERVICES AND CHARGES	646,028	698,623	964,328	988,640	1,139,250	1,078,651
INTERGOVERNMENTAL PROF SERV	-	94	-	-	-	-
INTERGOVERNMENTAL SERVICES	-	94	-	-	-	-
TOTAL EXPENDITURE	2,414,491	2,554,475	2,778,004	2,850,714	3,169,175	3,194,917

See the Fund Budgets section of the document for Revenue and Expenditures information for the [Tourism](#), [Low Income Housing](#), [CDBG/HOME Grant](#), and [Development Services](#) Funds.

Department Budgets

Planning and Community Development Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-521 Community Development	503,566	602,158	639,578	716,517	777,352	786,218
001-526 City Center Development	15,441	5,757	340,508	324,373	494,948	472,635
001-531 Planning Services	1,895,485	1,946,559	1,797,918	1,809,825	1,896,875	1,936,064
General Fund Expenditures	2,414,492	2,554,474	2,778,004	2,850,715	3,169,175	3,194,917
180-522 Tourism Activities and Facilities	1,080,071	1,212,795	1,303,566	1,510,825	1,819,967	1,569,609
Tourism Fund Expenditures	1,080,071	1,212,795	1,303,566	1,510,825	1,819,967	1,569,609
181-521 Community Development	184,701	1,644,148	5,082,022	3,321,258	5,421,718	3,105,828
Low Income Housing Fund Expenditures	184,701	1,644,148	5,082,022	3,321,258	5,421,718	3,105,828
190-521 Community Development	922,127	759,098	994,938	1,118,810	1,597,090	1,604,928
191-521 Community Development	754,501	613,739	656,593	767,010	1,544,223	1,548,096
CDBG/HOME Grant Funds Expenditures	1,676,628	1,372,837	1,651,531	1,885,820	3,141,313	3,153,024
475-541 Building Services	1,917,824	1,958,849	2,486,635	2,406,755	2,801,338	2,869,128
475-542 Rental Services	-	-	75,148	188,805	375,510	388,536
Development Svcs Fund Expenditures	1,917,824	1,958,849	2,561,783	2,595,560	3,176,848	3,257,664
TOTAL EXPENDITURE	7,273,716	8,743,103	13,376,906	12,164,178	16,729,021	14,281,042

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 (Development 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 Rental Services Group provides rental registration and inspection services.

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

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

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

Planning Services Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
SELECTED PERMIT APPLICATIONS										
Subdivision/Short Plats	40	31	37	25	36	32	33	32	46	58
New Lots Created	231	81	72	72	26	79	22	99	81	40

Building Services Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
% of permits completed within specified cycle time			92%	82%	82%	94%	75%	83%	86%	88%
Permits Issued										
Building	946	776	668	752	675	702	778	865	874	795
Total Permits, All Types	4,372	3,681	3,111	3,472	3,615	3,602	4,112	4,417	4,520	4,641
Customers visiting counter	12,643	10,852	10,145	9,718	10,970	10,802	11,960	12,172	13,500	11,023

Community Development Division	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Low-income housing units created	51	45	54	4	77	1	2	6	150	61
Homes rehabilitated that are owned by low/moderate income households	11	20	17	16	15	13	10	9	11	9
Rent assistance to homeless families	21	15	22	19	21	18	18	26	31	32
First-time homebuyers assisted	6	23	12	5	5	8	4	11	12	10

Department Budgets

Hearing Examiner

Hearing Examiner Mission

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

Description of Services

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

Visit the [Hearing Examiner web page](#) for additional information.

Budget Summary

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

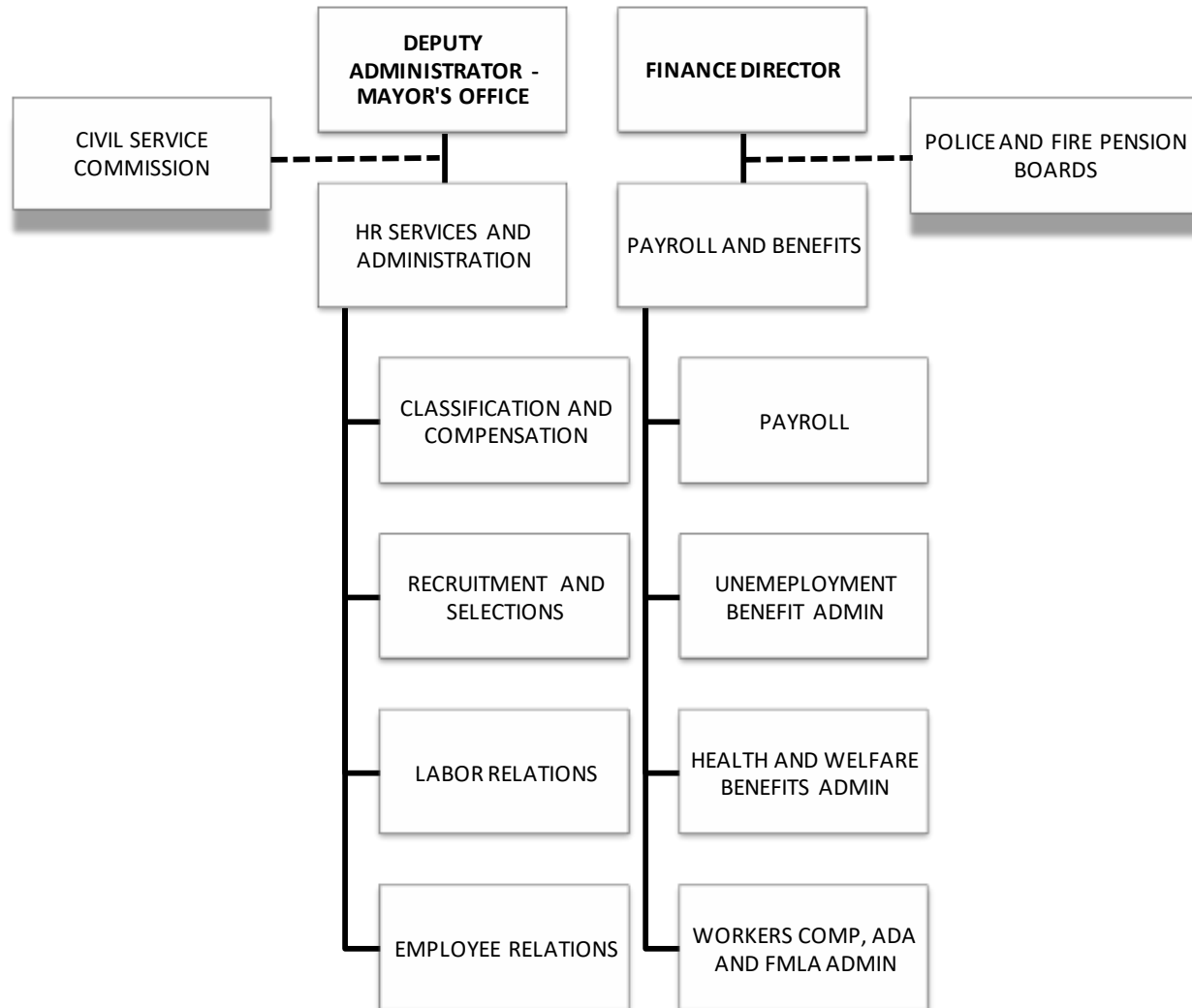
The City now contracts out hearing examiner services rather than employing a full-time hearing examiner.

Hearing Examiner	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	28,660	28,707	22,097	23,922	22,000	22,000
TOTAL REVENUE	28,660	28,707	22,097	23,922	22,000	22,000
SALARIES AND WAGES	145,752	86,766	27,707	27,594	28,159	28,794
PERSONNEL BENEFITS	54,731	35,032	13,013	14,274	14,890	15,932
SUPPLIES	611	1,116	181	287	1,720	1,720
OTHER SERVICES AND CHARGES	8,879	31,094	32,946	42,996	61,236	61,067
TOTAL EXPENDITURE	209,973	154,008	73,847	85,151	106,005	107,513

Hearing Examiner	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Cases heard	54	33	32	24	34	26	37	39	23	28
% of issuances of decision occurring within 15 days from the close of the record for a public hearing	87.0%	96.9%	96.7%	95.7%	85.3%	95.7%	97.3%	85.0%	61.0%	68.0%
Average days to issue decision	10.98	10.48	9.27	12.08	12.03	12.34	10.76	11.48	14.00	15.23

Department Budgets - General Government

Human Resources Department



Deep shadow with dashed line indicates an advisory relationship with an entity that is not part of the City.

ADA: Americans with Disabilities Act

Department Mission

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

Department Budgets

Description of Services

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

We are:

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

We design and administer:

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

We ensure that the taxpayer receives value for labor dollars.

We advocate for all employees.

Visit the [Department web page](#) for additional information.

2017-2018 Work Plan

The **HR Payroll/Benefits** group processes Payroll and Benefits for City Employees & LEOFF 1 Retirees.

Planned Projects:

- Evaluate City wide health benefit providers
 - Compare AWC and other options for cost, coverage, and services
- Evaluate Workers Comp program for continued viability to remain self-insured
- Transition files to electronic format in Onbase records management system
- Continued evaluation of payroll processes
 - Improve efficiency
 - Paperwork reduction
 - Better serve employees and departments

HR Services Group:

- Support hiring practices citywide
- Negotiate eight open contracts starting in 2017 (one open in 2016)
- Continue employee-related services to all departments

Budget Summary

The HR Department is funded from the General Fund, Benefits Funds, and Pension Trust Funds.

Salaries and Benefits categories in the HR Department table include some city-wide costs. The costs for department staff only are separated out from other costs at the bottom of the table.

Human Resources Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	1,887,194	1,922,274	2,000,754	2,088,767	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	129,799	140,638	127,180	116,385	120,000	120,000
CHARGES FOR GOODS AND SERVICES	554,895	554,213	624,632	14,377,292	672,618	672,618
MISCELLANEOUS REVENUE	15,447,669	14,715,153	14,502,141	1,676,870	17,638,224	17,652,583
NON REVENUES	208,213	210,815	213,363	215,227	222,000	222,000
TOTAL REVENUE	18,227,770	17,543,093	17,468,070	18,474,541	20,667,842	20,682,201
NON-EXPENDITURES	9,700	-	-	-	-	-
SALARIES AND WAGES	1,194,530	1,255,244	1,231,703	1,395,060	1,490,362	1,533,624
PERSONNEL BENEFITS	2,923,871	2,812,968	2,265,221	2,166,987	2,602,154	2,735,184
SUPPLIES	113,783	148,177	84,515	72,522	118,615	118,715
OTHER SERVICES AND CHARGES	12,642,956	12,786,015	13,481,058	13,963,585	16,306,421	17,357,201
INTERGOVERNMENTAL SERVICES	43,809	36,536	32,898	46,668	64,900	64,900
TOTAL EXPENDITURE	16,928,649	17,038,940	17,095,395	17,644,822	20,582,452	21,809,624
Salaries and Wages - HR Staff	817,647	847,797	824,481	892,853	964,750	998,012
Personnel Benefits - HR Staff	363,393	367,304	346,293	387,770	450,216	482,246
	1,181,040	1,215,101	1,170,774	1,280,623	1,414,966	1,480,258

See the Fund Budgets section for more information on [Benefits](#) and [Pension Trust](#) Funds.

Department Budgets

Human Resources Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	554,895	554,213	624,632	623,236	672,618	672,618
MISCELLANEOUS REVENUE	-	60	107	-	-	-
TOTAL REVENUE	554,895	554,273	624,739	623,236	672,618	672,618

Human Resources Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
SALARIES AND WAGES	565,182	584,974	572,991	629,389	737,832	746,504
OVERTIME AND HAZARD DUTY	-	-	-	-	612	612
SALARIES AND WAGES	565,182	584,974	572,991	629,389	738,444	747,116
PERSONNEL BENEFITS	255,881	250,479	249,669	282,669	349,279	362,696
PERSONNEL BENEFITS	255,881	250,479	249,669	282,669	349,279	362,696
OFFICE AND OPERATING SUPPLIES	15,853	11,559	8,118	9,444	17,820	17,820
SMALL TOOLS AND MINOR EQUIPMENT	7,333	8,295	3,901	1,095	5,003	5,003
WAREHOUSE	-	5	-	-	-	-
SUPPLIES	23,186	19,859	12,018	10,538	22,823	22,823
PROFESSIONAL SERVICES	121,780	138,275	224,032	119,565	129,895	129,895
COMMUNICATION	5,708	6,212	7,566	7,628	7,060	7,060
TRAVEL	8,492	7,282	4,759	7,795	16,480	16,480
OPERATING RENTALS AND LEASES	33,149	36,194	37,728	37,838	47,573	45,205
INSURANCE	7,908	8,236	13,596	13,596	10,305	10,305
REPAIRS & MAINTENANCE	19,054	23,930	22,534	8,407	31,076	31,076
MISCELLANEOUS	70,179	49,105	6,514	18,630	11,610	11,610
OTHER SERVICES AND CHARGES	266,270	269,234	316,729	213,459	254,000	251,632
INTERGOVERNMENTAL PROF SERV	3,997	3,675	4,420	4,241	4,900	4,900
INTERGOVERNMENTAL SERVICES	3,997	3,675	4,420	4,241	4,900	4,900
TOTAL EXPENDITURE	1,114,516	1,128,221	1,155,827	1,140,296	1,369,446	1,389,167

Human Resources Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-221 Human Resources Svcs & Admin	1,114,516	1,128,221	1,155,827	1,140,296	938,999	976,985
001-231 HR Personnel, Benefits & Budget	-	-	-	-	430,447	412,182
General Fund Expenditures	1,114,516	1,128,221	1,155,827	1,140,296	1,369,446	1,389,167
561-244 Unemployment Benefits Services	113,619	118,361	114,236	117,717	179,793	179,995
562-245 Workers Comp Benefits Services	580,073	609,470	577,706	683,197	776,450	778,113
565-246 Health Benefits Services	12,361,462	12,381,841	12,845,756	13,494,969	15,377,503	16,482,895
Benefits Funds Expenditures	13,055,154	13,109,672	13,537,698	14,295,883	16,333,746	17,441,003
612-247 Pension Benefits Services	1,790,681	1,803,413	1,488,299	1,255,323	1,840,423	1,899,791
613-247 Pension Benefits Services	968,298	997,634	913,570	953,320	1,038,838	1,079,662
Pension Trust Funds Expenditures	2,758,979	2,801,047	2,401,869	2,208,643	2,879,261	2,979,453
TOTAL EXPENDITURE	16,928,649	17,038,940	17,095,394	17,644,822	20,582,453	21,809,623

Group Descriptions

The Human Resources Services and Administration group provides personnel services to City departments in the areas of compensation and classification, labor relations, recruitment and selection including civil service, performance management, employment policies and regulations, and coordination of training and development opportunities for city staff. This group is under oversight of the Mayor's Deputy Administrator.

The HR Personnel, Benefits and Budget group was newly created to accommodate the restructuring of the department. This group processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees; provides benefits access for employees, retirees, and their families; and oversees the City's employee wellness program. The group is also responsible for payroll budget development and position control. This group, along with the benefits groups listed below, are managed by the Finance Director.

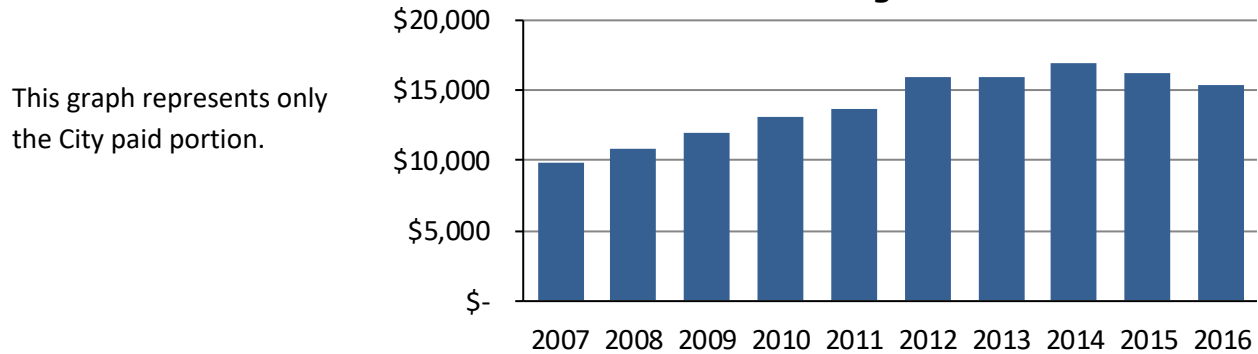
- The Unemployment Benefits Service group manages the internal service fund and provides unemployment insurance benefits for all city employees.
- The Workers' Compensation Benefits Services group manages the internal service fund and provides workers' compensation coverage for all city employees.
- The Health Benefits Services group manages the internal service fund providing medical, dental and vision insurance for eligible city employees.
- The Pension Benefits Services group provides disability, pension and medical benefits required by state law for Police and Fire offices and retirees hired before October 1, 1977.

Department Budgets

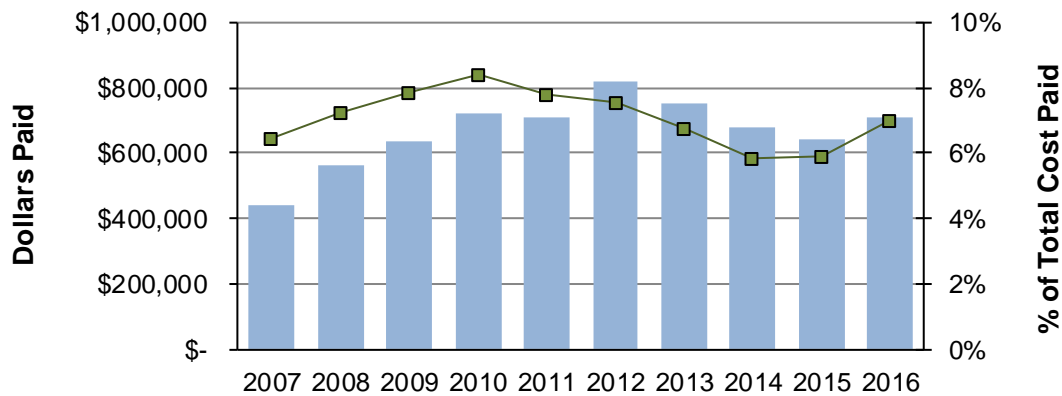
HR Benefits Groups	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Total Benefit Costs as % Compared to Base Wage	31.90%	33.79%	36.17%	37.73%	40.20%	34.16%	36.29%	38.22%	38.15%	38.64%	36.67%	37.76%

HR Services Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Turnover Rate	7.10%	6.25%	7.25%	5.92%	8.61%	7.30%	5.55%	4.44%	6.39%	7.63%	6.30%	5.84%
Citywide Overtime Costs as % Compared to Base Wage	5.04%	5.57%	5.23%	4.38%	4.13%	3.35%	2.82%	2.43%	3.02%	3.86%	4.44%	4.22%

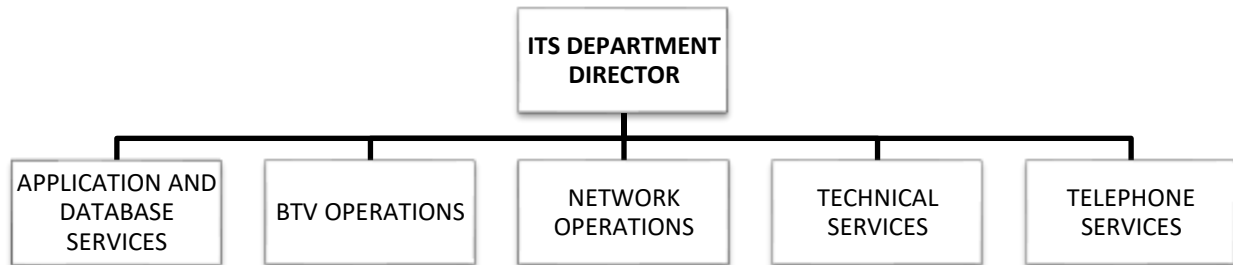
Average Per Enrollee Annual Cost to the City for Medical, Dental, and Vision Coverage



Employee Paid Medical Premiums - Mandatory Premium Sharing



Information Technology Services Department



Department Mission

Provide leadership and direction to the departments of the City in identifying and utilizing appropriate information technologies (data, voice, and video) in such a way that the organization is more effective and efficient in providing government services to the public.

Description of Services

Information Technology Services Department (ITSD) is a service and support organization for all City departments. ITSD provides technical systems leadership and support services within the framework of citywide priorities.

Visit the [Department web page](#) for additional information.

2017-2018 Work Plan

- Services Provided
 - Technology applications, computers, & infrastructure - maintenance, security, testing, upgrades, and support
 - Technology projects - new systems and major changes
 - Television Services - government and education access television, public access television and training
- New position - Technical Services, Training, and Customer support
 - Service and training focused, customer support, provide backup for Tech Services Manager
- Top planned projects
 - BTV
 - Century Link franchise & channel on Century Link television
 - Mid-biennium: Programming review

Department Budgets

- Technology Replacement & projects - multi-year
 - Financial System - Replace and consolidate dated, inefficient, and duplicative financial systems - \$2.5M
- Telephone Fund
 - 2017 - Mobile network modems to install on 20 Fire vehicles - \$47k
- PEG Equipment Fund
 - 2017 - Replace Chambers projectors, podium equipment, and audio processing system - \$130k
 - 2018 - Hearing loop - install in Council Chambers - \$25k

Budget Summary

The Information Technology Services Department is funded through the General Fund, [Technology and Telecom Internal Service Funds](#), and [Public Education and Government Access TV Funds](#). More information on these funds can be found in the Fund Budgets section.

Information Technology Services Department - All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
LICENSES AND PERMITS	443,027	464,673	428,238	347,387	313,000	313,000
INTERGOVERNMENTAL REVENUE	-	8,811	9,685	-	-	-
CHARGES FOR GOODS AND SERVICES	1,388,505	2,799,007	2,576,973	2,352,870	3,665,260	3,921,913
MISCELLANEOUS REVENUE	134,653	151,813	153,193	140,456	141,516	141,516
OTHER FINANCING SOURCES	1,080,245	350,234	330,234	335,234	335,234	335,234
TOTAL REVENUE	3,046,430	3,774,538	3,498,323	3,175,947	4,455,010	4,711,663
NON-EXPENDITURES	65,890	-	-	-	490,000	-
SALARIES AND WAGES	1,665,207	1,781,542	1,807,860	1,974,553	2,102,350	2,160,936
PERSONNEL BENEFITS	656,842	690,580	694,921	783,073	864,284	926,824
SUPPLIES	665,662	761,168	753,278	712,731	653,053	605,953
OTHER SERVICES AND CHARGES	1,440,045	1,557,325	1,827,512	1,698,969	1,577,743	1,661,175
INTERGOVERNMENTAL SERVICES	840	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	210,187	237,053	221,898	2,376,788	2,016,300
TOTAL EXPENDITURE	4,494,486	5,000,802	5,320,624	5,391,224	8,064,218	7,371,188

Information Technology Svcs Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	615,219	640,159	660,104	653,200	740,130	740,130
MISCELLANEOUS REVENUE	26	147	2	5,000	-	-
TOTAL REVENUE	615,245	640,306	660,106	658,200	740,130	740,130

Information Technology Svcs Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
SALARIES AND WAGES	1,249,043	1,332,430	1,353,681	1,490,434	1,611,629	1,656,932
OVERTIME AND HAZARD DUTY	6,125	7,134	1,605	8,849	5,500	5,500
SALARIES AND WAGES	1,255,168	1,339,564	1,355,286	1,499,283	1,617,129	1,662,432
PERSONNEL BENEFITS	498,335	519,058	518,065	587,138	659,465	707,361
PERSONNEL BENEFITS	498,335	519,058	518,065	587,138	659,465	707,361
OFFICE AND OPERATING SUPPLIES	12,822	10,502	25,294	11,995	18,265	18,365
FUEL CONSUMED	243	66	212	250	467	467
SMALL TOOLS AND MINOR EQUIPMENT	21,861	16,704	5,312	4,164	4,505	4,505
SUPPLIES	34,926	27,273	30,818	16,409	23,237	23,337
PROFESSIONAL SERVICES	27,960	45,019	47,879	54,938	46,366	46,366
COMMUNICATION	9,463	9,933	11,507	11,568	11,886	11,886
TRAVEL	7,190	8,983	10,286	5,294	8,947	8,947
TAXES & OPERATING ASSESSMENTS	-	-	-	1	-	-
OPERATING RENTALS AND LEASES	235,718	251,237	264,169	266,463	300,503	295,167
INSURANCE	10,134	9,854	9,105	9,105	9,057	9,057
UTILITY SERVICE	1,670	2,884	3,466	3,586	3,395	3,595
REPAIRS & MAINTENANCE	290,465	320,528	348,835	340,663	436,286	527,433
MISCELLANEOUS	4,728	9,982	10,719	10,045	16,134	16,134
OTHER SERVICES AND CHARGES	587,328	658,419	705,966	701,663	832,574	918,585
INTERGOVERNMENTAL PROF SERV	840	-	-	-	-	-
INTERGOVERNMENTAL SERVICES	840	-	-	-	-	-
TOTAL EXPENDITURE	2,376,596	2,544,315	2,610,134	2,804,493	3,132,405	3,311,715

Department Budgets

Information Technology Svcs Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-253 ITSD Services	2,376,596	2,544,315	2,610,134	2,804,493	3,132,405	3,311,715
General Fund Expenditures	2,376,596	2,544,315	2,610,134	2,804,493	3,132,405	3,311,715
162-254 Government and Ed Access TV	212,518	244,188	227,127	228,540	338,979	348,471
162-256 PEG Access TV	46,000	46,784	83,369	90,940	490,000	-
163-251 Equipment/PEG	28,724	24,894	54,885	44,384	200,000	95,000
BTV / PEG TV Funds Expenditures	287,242	315,866	365,381	363,864	1,028,979	443,471
540-255 Telecommunication	487,178	420,723	382,516	385,266	487,919	431,122
541-252 Technology Replacements	722,464	742,989	977,019	706,725	2,215,465	1,972,117
542-258 Computer Infrastructure Replace	279,001	646,969	652,527	768,101	820,629	820,629
543-257 GIS Administration	342,005	329,938	333,045	362,773	378,822	392,134
Telecom / Tech Funds Expenditures	1,830,648	2,140,619	2,345,107	2,222,865	3,902,835	3,616,002
TOTAL EXPENDITURE	4,494,486	5,000,800	5,320,622	5,391,222	8,064,219	7,371,188

Group Descriptions

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 Bellingham TV station known as BTV. BTV films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions. BTV also airs public access television programs submitted by members of the public.

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

The Technology Replacements group tracks the funds accumulated and appropriated for large technology projects and purchases citywide.

Computer Infrastructure Replacement expanded citywide in 2014, now managing the replacement and maintenance of all computers throughout the city.

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.

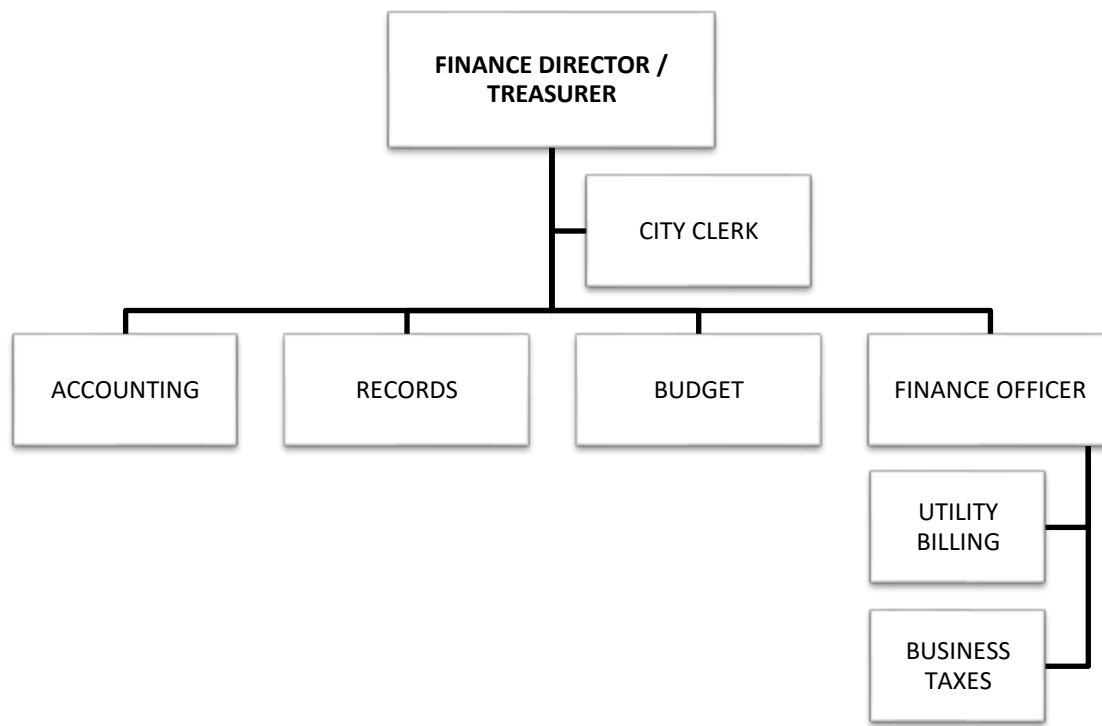
Information Technology Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
PC and Tech Services										
# of PCs in the organization	894	937	953	933	948	923	934	987	1,043	1,049
% of PCs over 4 years old	13.4%	5.0%	10.0%	29.0%	15.2%	15.0%	15.5%	7.4%	14.3%	4.6%
Service Desk										
# of Service Desk contacts / tickets received per month		560	711	679	633	726	827	798	709	811
% Total trouble tickets closed within 2 business days		84%	78%	80%	78%	76%	72%	72%	70%	73%
% Total service requests closed within 2 business days		80%	77%	79%	76%	76%	63%	63%	66%	66%
Network Profile										
Gigabytes of Data Stored	5,000	6,930	10,500	15,183	16,422	24,331	33,500	37,500	38,200	41,200
# Network Sites - staffed work sites with network connectivity	37	36	35	34	34	34	36	35	37	41
Website										
Average # unique web visitors each month	41,465	44,437	45,442	53,450	50,282	53,991	59,447	64,528	72,583	51,500
Website										
# Online payment transactions				20,877	27,881	37,095	44,096	49,231	56,524	69,173
# Service types available for on-line purchase				3	3	4	10	11	12	12

Government Access TV Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
# BTV program instances that did not run as scheduled	14	3	5	2	15*	0	2	1	34	3
# Meetings filmed and aired	71	79	78	69	62	65	73	95	73	66

Public Access Television	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
# Access Bellingham programs aired								11*	39	56

*Access Bellingham began airing submitted programs during 2014 - partial year only.

Finance Department



Department Mission

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

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

Description of Services

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

Visit the [Finance Department web page](#) for more information.

2017-2018 Work Plan

- Customer service
 - 26,000 utility accounts
 - 9,000 business tax accounts
 - Centralized cashiering for city payments
- Internal service department that supports Mayor, council, and department work plans
- Financial Software Implementation
 - New Project manager position
 - Review & modify business processes citywide
 - eCity, Fixed assets, fleet

Budget Summary

The General Fund pays for Finance's operations. Debt Funds are also included in this department budget. For [Debt Fund](#) information, see the Fund Budgets section of this document.

Finance Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	2,099,915	2,079,082	2,080,228	2,078,973	2,246,787	2,246,787
FINES AND PENALTIES	1,583	506	278	219	-	-
MISCELLANEOUS REVENUE	832,260	705,171	660,063	823,781	1,306,863	1,332,583
NON REVENUES	349,000	382,000	341,585	530,073	10	195,010
OTHER FINANCING SOURCES	930,039	972,223	953,800	12,144,903	1,345,489	1,367,229
TOTAL REVENUE	4,212,797	4,138,982	4,035,954	15,577,949	4,899,149	5,141,609
NON-EXPENDITURES	1,000,000	-	-	-	-	500,000
SALARIES AND WAGES	1,164,341	1,137,541	1,191,561	1,160,959	1,316,337	1,359,949
PERSONNEL BENEFITS	532,102	504,606	525,703	536,079	627,669	673,033
SUPPLIES	26,924	21,576	14,756	16,482	43,541	43,541
OTHER SERVICES AND CHARGES	253,901	197,616	213,273	230,389	246,291	242,618
INTERGOVERNMENTAL SERVICES	104,141	100,239	106,390	95,883	126,484	126,484
DEBT SERVICE PRINCIPAL	1,375,686	1,386,839	1,396,603	11,441,381	1,785,577	2,094,967
DEBT SERVICE INTEREST/COSTS	505,393	474,485	475,680	924,795	836,071	769,141
TOTAL EXPENDITURE	4,962,488	3,822,902	3,923,966	14,405,968	4,981,970	5,809,733

Department Budgets

Information Technology Svcs Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	1,742,773	1,715,981	1,702,645	1,698,885	1,873,519	1,873,519
FINES AND PENALTIES	100	125	50	-	-	-
MISCELLANEOUS REVENUE	-	174	-	-	-	-
TOTAL REVENUE	1,742,873	1,716,280	1,702,695	1,698,885	1,873,519	1,873,519

Finance Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
SALARIES AND WAGES	1,164,005	1,136,120	1,188,356	1,158,930	1,313,175	1,356,787
OVERTIME AND HAZARD DUTY	337	1,421	3,205	2,029	3,162	3,162
SALARIES AND WAGES	1,164,341	1,137,541	1,191,561	1,160,959	1,316,337	1,359,949
PERSONNEL BENEFITS	529,352	504,606	525,703	536,079	627,669	673,033
PENSION & DISABILITY PAYMENTS	2,750	-	-	-	-	-
PERSONNEL BENEFITS	532,102	504,606	525,703	536,079	627,669	673,033
OFFICE AND OPERATING SUPPLIES	14,949	20,692	9,625	10,250	38,010	38,010
FUEL CONSUMED	1,529	-	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	10,446	884	5,085	6,232	5,531	5,531
WAREHOUSE	-	-	46	-	-	-
SUPPLIES	26,924	21,576	14,756	16,482	43,541	43,541
PROFESSIONAL SERVICES	46,713	54,546	68,187	85,359	46,401	46,401
COMMUNICATION	61,476	10,785	21,994	20,461	21,068	21,068
TRAVEL	3,982	963	1,770	1,813	5,392	5,392
TAXES & OPERATING ASSESSMENTS	9	1	-	-	-	-
OPERATING RENTALS AND LEASES	88,282	76,151	78,681	77,907	106,834	103,162
INSURANCE	12,466	11,882	10,189	10,189	9,227	9,227
UTILITY SERVICE	-	-	18	-	-	-
REPAIRS & MAINTENANCE	29,823	32,913	23,189	24,462	40,931	40,931
MISCELLANEOUS	11,149	10,374	9,245	10,198	16,438	16,438
OTHER SERVICES AND CHARGES	253,901	197,616	213,273	230,389	246,291	242,618
INTERGOVERNMENTAL PROF SERV	104,141	100,239	106,390	95,883	126,484	126,484
INTERGOVERNMENTAL SERVICES	104,141	100,239	106,390	95,883	126,484	126,484
TOTAL EXPENDITURE	2,081,410	1,961,578	2,051,684	2,039,791	2,360,321	2,445,626

Finance Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-211 Finance Administration	486,215	381,772	377,998	373,661	399,378	411,893
001-213 Finance Services	1,384,045	1,480,733	1,572,863	1,563,388	1,846,671	1,915,566
001-214 Records, Microfilm	211,151	99,073	100,823	102,742	114,273	118,167
General Fund Expenditures	2,081,411	1,961,578	2,051,684	2,039,791	2,360,322	2,445,626
224-911 Debt Service Administration	257,938	257,613	261,335	266,507	265,063	268,063
225-911 Debt Service Administration	1,307,592	1,353,866	1,274,377	1,316,019	1,355,413	1,396,413
227-911 Debt Service Administration	-	-	-	10,096,241	312,038	507,038
231-911 Debt Service Administration	17,963	17,963	17,963	17,963	17,964	17,964
235-911 Debt Service Administration	217,852	231,882	318,608	669,447	671,170	674,630
245-911 Debt Service Administration	1,000,000	-	-	-	-	500,000
270-911 Debt Service Administration	79,734	-	-	-	-	-
Debt Service Funds Expenditures	2,881,079	1,861,324	1,872,283	12,366,177	2,621,648	3,364,108
TOTAL EXPENDITURE	4,962,490	3,822,902	3,923,967	14,405,968	4,981,970	5,809,734

Group Descriptions

The Finance Administration group includes the Finance Director and City Clerk office operating costs.

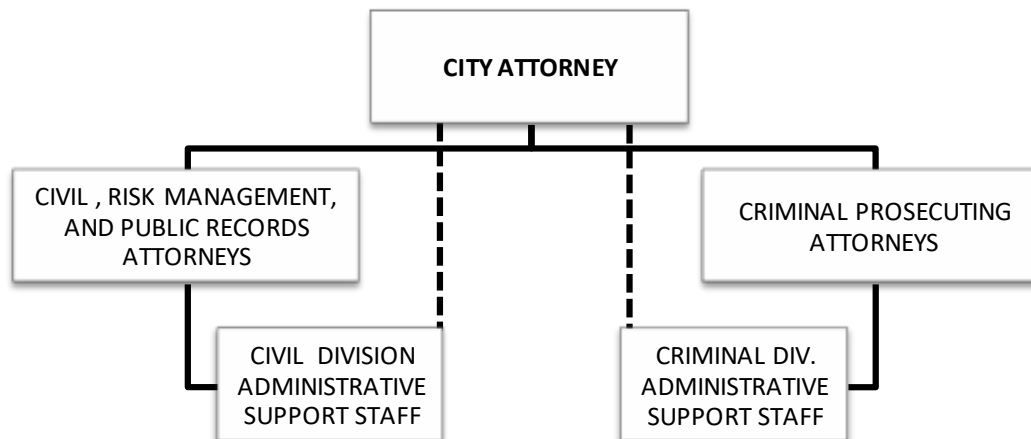
The Finance Services group includes Utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

Records management and microfilm for the City remains in Finance, but the mailroom function that was in this group 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.

Finance Services	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Received unqualified State Audit Report for fiscal year	no	yes	yes	yes	yes	yes	yes	yes	yes	
*City Bond Rating - Moody's (unlimited / limited tax bonds)	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/Aa2	Aa2/Aa2	Aa2/Aa2	Aa2/AA+	Aa2/AA+	Aa2/AA+	Aa2/AA+
Investment yield over rolling two year Treasury	0.53%	0.02%	-0.25%	0.44%	0.59%	0.60%	0.60%	0.56%	0.82%	0.95%

Legal Department



Department Mission

Advancing the City's interests by providing exceptional legal services and creative solutions in civil and criminal matters.

Description of Services

- Provide legal services in support of City goals and objectives.
- Represent the City in federal, state, and other proceedings.
- Defend Council, Mayor, and City department actions.
- Prosecute misdemeanors and code violations.
- Manage the victim advocacy program.
- Review ordinances, contracts, and other documents.
- Manage risk and claims.
- Manage fulfilling Public Records Requests.

Visit the [City Attorney web page](#) for additional information.

2017-2018 Work Plan

- Legal support and representation for Mayor, Council, and all City departments
- Transactional work
- Criminal justice and quality of life
- Process updates and refinement
- Claims and tort litigation

Budget Summary

The Department is funded by the General Fund and the [Claims and Litigation](#) internal service fund.

Legal Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	8,620	11,861	25,532	17,813	12,129	12,129
CHARGES FOR GOODS AND SERVICES	1,683,365	1,643,689	1,541,618	1,522,414	1,566,459	1,566,459
FINES AND PENALTIES	32,803	37,360	7,891	8,929	35,646	35,646
MISCELLANEOUS REVENUE	43,260	43,180	48,649	23,729	55,472	55,472
TOTAL REVENUE	1,768,048	1,736,090	1,623,690	1,572,885	1,669,706	1,669,706
SALARIES AND WAGES	1,015,475	1,073,922	1,080,534	1,161,949	1,199,728	1,233,385
PERSONNEL BENEFITS	395,954	407,063	400,889	455,528	481,491	516,211
SUPPLIES	26,930	26,235	21,533	26,655	25,715	25,715
OTHER SERVICES AND CHARGES	901,463	984,758	1,029,765	990,200	1,384,390	1,380,663
INTERGOVERNMENTAL SERVICES	249	74	312	150	-	-
TOTAL EXPENDITURE	2,340,071	2,492,052	2,533,033	2,634,482	3,091,324	3,155,974

Legal Department General Fund Revenues	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	8,620	11,861	25,532	17,813	12,129	12,129
CHARGES FOR GOODS AND SERVICES	465,241	443,688	442,357	423,153	466,459	466,459
FINES AND PENALTIES	32,803	37,360	7,891	8,929	35,646	35,646
MISCELLANEOUS REVENUE	-	-	50	-	-	-
TOTAL REVENUE	506,664	492,909	475,830	449,895	514,234	514,234

Legal Department General Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
SALARIES AND WAGES	896,928	947,078	946,145	1,023,784	1,057,686	1,086,656
SALARIES AND WAGES	896,928	947,078	946,145	1,023,784	1,057,686	1,086,656
PERSONNEL BENEFITS	349,501	357,414	349,954	400,184	422,909	453,264
PERSONNEL BENEFITS	349,501	357,414	349,954	400,184	422,909	453,264
OFFICE AND OPERATING SUPPLIES	15,360	21,223	18,814	23,036	18,943	18,943
SMALL TOOLS AND MINOR EQUIPMENT	6,179	1,854	493	824	1,575	1,575
SUPPLIES	21,539	23,076	19,307	23,860	20,518	20,518
PROFESSIONAL SERVICES	22,836	88,199	112,091	43,095	228,028	231,263
COMMUNICATION	5,904	6,581	10,622	10,382	10,196	10,196
TRAVEL	4,434	5,951	3,257	4,400	6,086	5,551
OPERATING RENTALS AND LEASES	68,468	74,482	77,471	77,322	85,800	84,129
INSURANCE	26,664	25,398	24,815	24,815	29,840	29,840
REPAIRS & MAINTENANCE	4,711	4,743	4,646	4,683	5,556	5,556
MISCELLANEOUS	9,255	4,382	5,440	5,729	15,459	12,759
OTHER SERVICES AND CHARGES	142,272	209,735	238,343	170,427	380,965	379,295
INTERGOVERNMENTAL PROF SERV	249	-	84	-	-	-
INTERGOVERNMENTAL SERVICES	249	-	84	-	-	-
TOTAL EXPENDITURE	1,410,490	1,537,303	1,553,833	1,618,255	1,882,077	1,939,733

Department Budgets

Legal Department Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-261 Legal Services	1,390,742	1,520,496	1,538,870	1,603,292	1,867,649	1,925,305
001-263 Claims, Litigation & Insurance	19,748	16,807	14,963	14,963	14,428	14,428
General Fund Expenditures	1,410,490	1,537,303	1,553,833	1,618,255	1,882,077	1,939,733
550-263 Claims, Litigation & Insurance	929,581	954,749	979,200	1,016,228	1,209,246	1,216,241
Claims & Litigation Fund Expenditures	929,581	954,749	979,200	1,016,228	1,209,246	1,216,241
TOTAL EXPENDITURE	2,340,071	2,492,052	2,533,033	2,634,483	3,091,323	3,155,974

Group Descriptions

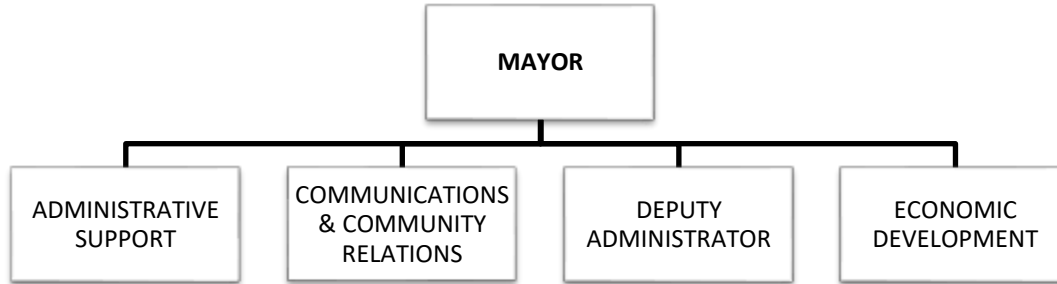
The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and City departments. This group also manages fulfilling requests for public records.

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

Legal Services Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Criminal Filings	4,138	3,860	4,138	3,844	3,576	3,442	3,631	2,972	2,682	2,744
Filings per Criminal Attorney	1,379	1,287	1,380	1,282	1,192	1,147	1,210	990	894	914
Percent of overall budget for outside counsel	2%	7%	2%	9%	11%	4%	1%	3%	4%	3%
Public Disclosure Requests	287	336	378	361	462	301	238	273	541	1,220
DV Advocate Contacts	2,023	2,077	1,537	1,437	1,528	2,183	1,947	1,940	1,947	2,213

Claims Litigation & Insurance Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Claims filed	62	60	79	48	58	48	35	52	59	60
Amount paid for claims (thousands)	\$105.8	\$352.6	\$622.3	\$ 48.7	\$139.6	\$463.7	\$113.0	\$121.7	\$105.9	\$159.7

Executive Department



City of Bellingham Mission

Support safe, satisfying and prosperous community life by providing the citizens of Bellingham with quality, cost-effective services that meet today's needs and form a strong foundation for the future.

Executive Department Mission

Provide leadership, direction, and supervision of City government in a manner that creates a productive working environment, enhances public trust and promotes understanding of City services and how they are delivered.

Description of Services

The Executive Department, headed by the full-time elected Mayor:

- Leads the administration of City government.
- Provides citywide direction, supervision, communication, and coordination.
- Provides City Council with financial, service and operations information needed to make policy decisions.
- Assists Council in determining citizen needs and providing responsive, equitable services to the community.
- Provides guidance for the preparation of preliminary budgets for City Council decision-making and ensures that City services are delivered within financial parameters.
- Creates awareness of City fiscal and policy issues among Washington State and federal officials and legislators.
- Develops and implements systems and strategies to ensure effective internal and external communications.
- Coordinates City activities with those of other local, tribal, State and federal entities including Whatcom County, the Port of Bellingham, Whatcom Transportation Authority, the Lummi Nation and Nooksack Tribe, Bellingham School District and local fire districts.

Department Budgets

2017-2018 Work Plan

- Day-to-day management of City departments and work plans
- Develop and implement citywide strategies addressing economic development, public safety, housing and homelessness, and transportation, among others
- Continue efforts to develop sustainable budget initiatives

Budget Summary

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

Executive Department - Mayor's Office	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	429,174	446,789	562,000	559,519	645,335	645,335
MISCELLANEOUS REVENUE	750	525	37	455	-	-
TOTAL REVENUE	429,924	447,314	562,037	559,974	645,335	645,335
SALARIES AND WAGES	569,045	584,265	492,254	529,717	531,948	547,303
PERSONNEL BENEFITS	226,510	219,420	176,732	195,414	206,998	220,762
SUPPLIES	21,071	14,759	23,732	13,834	12,621	12,621
OTHER SERVICES AND CHARGES	200,023	324,965	168,201	117,890	175,580	174,328
TOTAL EXPENDITURE	1,016,649	1,143,409	860,919	856,855	927,147	955,014

Legislative Department

Biographical, contact information and committee assignments for City Council members can be found on the [Council page](#) on the City of Bellingham website. The Council page also provides updated meeting announcements and schedules, meeting agendas and minutes, and to view or hear recorded meetings. Meeting agendas, dates and times may also be confirmed by calling the City Council office at (360) 778-8200. See the beginning of this document for a list of [Council members](#) and the [Council's Legacies and Strategic Commitments](#)

Council Functions

- Exercise legislative authority.
- Represent citizens through legislation and policy direction.
- Anticipate and target issues that affect the community.
- Set community direction and goals for the future.
- Monitor performance of the administration in achieving goals.
- Provide a policy framework for municipal operations and services.
- Serve on standing committees, which act as work sessions.
- Represent the City in regional and intergovernmental affairs.
- Inspire our citizens to become a part of the City's future.

Budget Summary

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

Legislative Department - City Council Office	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
CHARGES FOR GOODS AND SERVICES	239,685	272,720	286,993	285,642	337,312	337,312
MISCELLANEOUS REVENUE	11	-	-	-	-	-
TOTAL REVENUE	239,696	272,720	286,993	285,642	337,312	337,312
SALARIES AND WAGES	282,755	276,100	298,487	313,383	332,183	340,782
PERSONNEL BENEFITS	138,716	125,693	130,500	140,963	153,621	163,938
SUPPLIES	13,379	8,263	9,236	6,420	7,484	7,484
OTHER SERVICES AND CHARGES	42,122	47,714	54,475	57,588	83,885	83,157
TOTAL EXPENDITURE	476,972	457,770	492,698	518,354	577,173	595,361

Department Budgets

Non-Departmental

Non-Departmental All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
INTERGOVERNMENTAL REVENUE	0	0	0	7,476	0	0
CHARGES FOR GOODS AND SERVICES	255,914	227,214	273,782	273,739	294,894	294,894
MISCELLANEOUS REVENUE	-	-	-	170	-	-
TOTAL REVENUE	255,914	227,214	273,782	281,385	294,894	294,894
NON-EXPENDITURES	3,766,224	4,847,042	3,856,673	3,175,446	3,445,799	3,264,079
OTHER SERVICES AND CHARGES	954,688	1,127,761	1,115,889	1,140,385	1,361,965	1,361,320
INTERGOVERNMENTAL SERVICES	492,759	543,615	182,003	1,264,633	276,000	276,000
TOTAL EXPENDITURE	5,213,671	6,518,418	5,154,565	5,580,464	5,083,764	4,901,399

Non-Departmental Expenditures, Fund - Group	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
001-951 Non-Departmental	4,503,559	5,754,957	3,795,997	3,836,001	4,155,444	4,205,444
Claims & Litigation Fund Expenditures	4,503,559	5,754,957	3,795,997	3,836,001	4,155,444	4,205,444
141-951 Non-Departmental	8,083	23,638	16,576	16,444	262,805	12,374
142-951 Non-Departmental	702,030	739,823	1,341,990	659,944	665,515	683,580
REET Funds Expenditures	710,113	763,461	1,358,566	676,388	928,320	695,954
227-951 Non-Dept Misc Services	-	-	-	1,068,075	-	-
Debt Funds Expenditures	-	-	-	1,068,075	-	-
TOTAL EXPENDITURE	5,213,672	6,518,418	5,154,563	5,580,464	5,083,764	4,901,398

Department Budget - Discrete Component Unit

Public Facilities District

The Bellingham-Whatcom Public Facilities District (PFD) is a separate Washington municipal corporation and an independent taxing authority. The City of Bellingham provides administrative services and financial management to the PFD through an interlocal agreement.

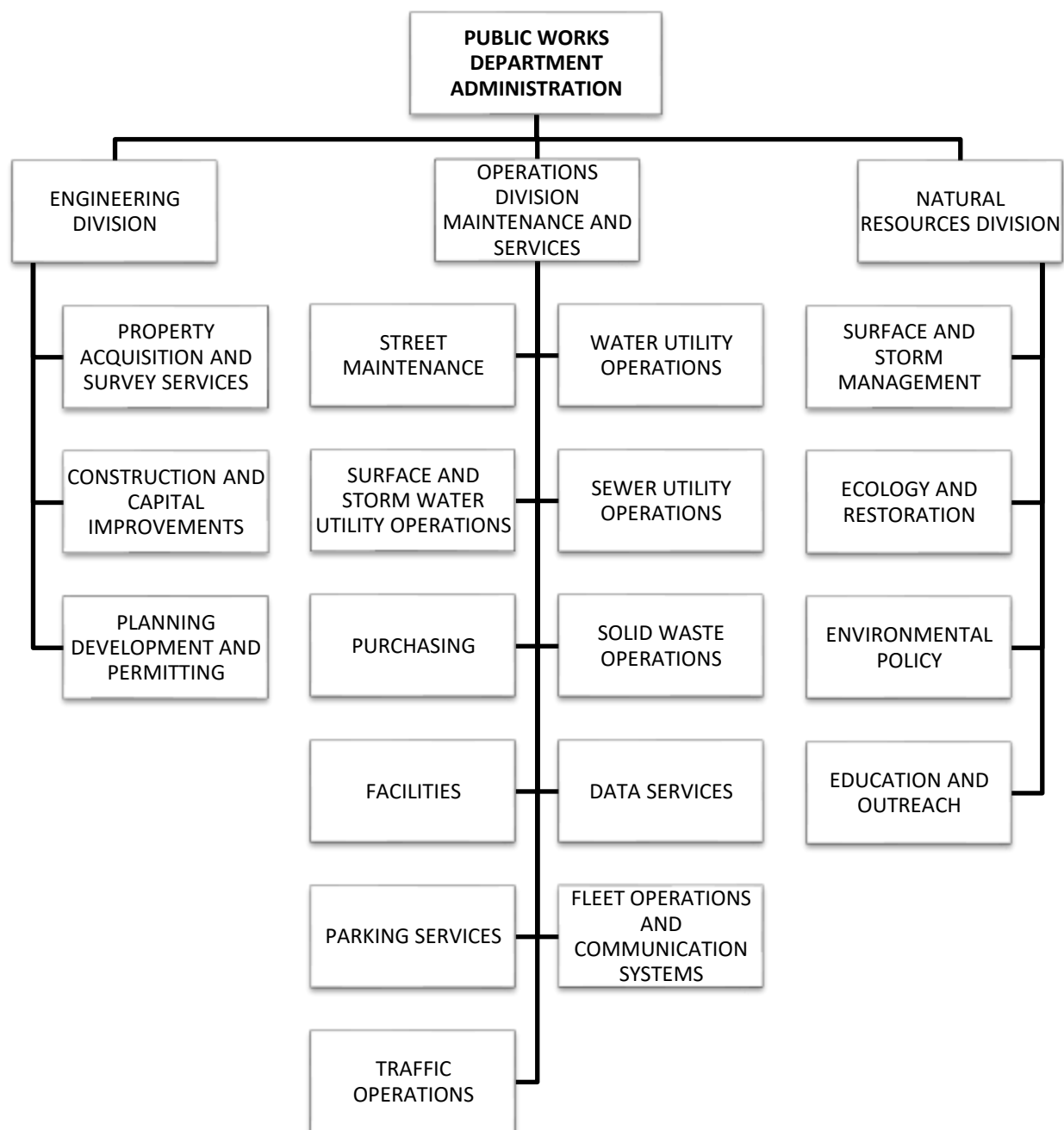
PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis. For more information about the PFD visit www.bwpfd.org.

Budget Summary

Public Facilities District Distinct Component Unit	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	1,190,697	1,219,238	1,276,979	1,328,183	1,355,000	1,395,000
INTERGOVERNMENTAL REVENUE	-	-	-	1,068,075	-	-
MISCELLANEOUS REVENUE	37,801	23,283	19,474	20,780	25,794	25,794
OTHER FINANCING SOURCES	-	-	-	9,640,000	-	-
TOTAL REVENUE	1,228,498	1,242,521	1,296,453	12,057,038	1,380,794	1,420,794
SALARIES AND WAGES	6,073	-	-	-	-	-
PERSONNEL BENEFITS	2,185	-	-	-	-	-
SUPPLIES	-	29	-	-	-	-
OTHER SERVICES AND CHARGES	7,497	6,406	4,533	6,294	19,180	18,174
INTERGOVERNMENTAL SERVICES	15,047	29,462	33,171	28,076	16,944	11,944
DEBT SERVICE PRINCIPAL	349,000	485,232	448,222	11,343,686	532,350	769,593
DEBT SERVICE INTEREST/COSTS	691,740	721,280	780,149	567,513	639,665	620,141
TOTAL EXPENDITURE	1,071,542	1,242,409	1,266,075	11,945,569	1,208,139	1,419,852

Department Budget - Public Works

Public Works Department



Department Mission

The mission of the Public Works Department is to enhance Bellingham's quality of life through the construction and operation of a safe, effective physical environment; to protect public health & safety and the natural environment; and to provide our neighborhoods, our businesses and our visitors with the efficient, quality services necessary to meet the demands of our growing, diverse community.

Description of Services

The department is comprised of three divisions: Engineering, Operations and Natural Resources.

The **Engineering Division** plans, designs and constructs capital infrastructure projects for the City's street, water, wastewater, and storm water systems. Planning efforts include multimodal transportation planning, six-year transportation plan, sewer comprehensive plan, and the water system plan. The Engineering Division provides transportation options, development guidelines, grants and permit services. Engineering also oversees property acquisition, including Lake Whatcom watershed, commercial leasing, survey services, permit inspections, and construction standards for the City.

The **Operations Division** operates and maintains infrastructure systems including street and traffic operations, water utility operations, storm water utility operations, sewer utility operations, solid waste services, data management, facilities operations, fleet and communication services, purchasing and parking services.

The **Natural Resources Division** develops and delivers storm water management, habitat restoration, water resources protection, invasive species prevention, property management and related environmental services. The Division is responsible for administering the City's federal storm water permit, Lake Whatcom phosphorus reduction programs and invasive species boat inspections. The Division conducts project planning, development and management of the City's substantial habitat restoration projects.

2017-2018 Work Plan

- Update the Stormwater Comprehensive Plan and Stormwater Utility Rate study
- Continue to reduce phosphorous in Lake Whatcom by implementing the revised residential retrofit program and constructing E. North St. and E. Oregon St. capital projects
- Overlay Holly Street (Bay to Railroad)
- Maplewood Avenue Multimodal Improvements (Northwest to Alderwood)
- Construct Mahogany Road (Pacific Hwy to Northwest)
- Construct Granary/Laurel roadways in Waterfront District
- Pacific Street - Public Works Facility Water Quality Improvements
- Fleet - Equipment modernization and Fueling Station upgrades

For more information visit the [department's web page](#).

Department Budgets

Budget Summary

Public Works Department All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TAXES	14,379,921	13,869,758	14,647,295	15,358,232	14,661,606	14,711,606
LICENSES AND PERMITS	162,275	202,188	241,058	203,929	151,000	152,220
INTERGOVERNMENTAL REVENUE	8,419,186	5,553,412	10,253,532	4,302,707	11,495,369	7,578,704
CHARGES FOR GOODS AND SERVICES	64,860,162	67,205,359	71,210,673	77,584,597	71,996,244	72,745,180
FINES AND PENALTIES	742,661	671,330	840,946	873,115	734,279	771,565
MISCELLANEOUS REVENUE	3,141,073	3,347,924	3,747,385	1,567,049	4,481,500	3,060,464
GAINS LOSSES AND CAPITAL CONTRIB - PRO	8,055	1,377,626	6,778,726	4,093,103	1,256,789	-
NON REVENUES	731,062	842,032	1,704,483	1,460,155	113,789	117,543
OTHER FINANCING SOURCES	19,284,942	1,715,467	11,712,703	2,193,005	5,380,000	13,205,507
TOTAL REVENUE	111,729,337	94,785,096	121,136,801	107,635,892	110,270,576	112,342,789
NON-EXPENDITURES	3,592,244	2,227,937	3,204,663	2,984,976	2,896,183	3,699,644
SALARIES AND WAGES	13,505,903	13,705,848	13,947,145	15,064,450	16,211,642	16,706,061
PERSONNEL BENEFITS	6,125,018	6,051,332	6,108,590	6,801,004	7,636,069	8,175,248
SUPPLIES	6,239,780	6,719,675	6,591,351	8,712,108	7,780,601	7,494,762
OTHER SERVICES AND CHARGES	35,589,923	40,702,555	47,004,874	43,377,271	49,486,332	43,434,394
INTERGOVERNMENTAL SERVICES	2,252,130	1,920,704	2,126,439	1,530,984	959,975	968,829
CAPITAL OUTLAYS (6000 EXP OBJ)	51,376,923	19,762,092	30,658,441	12,227,375	34,129,299	36,119,465
DEBT SERVICE PRINCIPAL	2,397,283	2,862,283	9,310,611	3,040,738	4,191,080	4,318,603
DEBT SERVICE INTEREST/COSTS	3,680,130	3,898,235	3,689,955	3,478,652	3,661,110	3,546,139
TOTAL EXPENDITURE	124,759,334	97,850,661	122,642,069	97,217,558	126,952,291	124,463,145

Public Works Department Expenditures by Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
111 Street Fund	21,047,983	20,265,183	23,295,188	13,831,496	18,161,199	17,864,090
113 Paths & Trails Reserve Fund	2,514	506	588	587	502	501
125 Federal Building Fund	51,909	411,915	2,195,197	213,572	1,463,687	-
131 Olympic Pipeline Incident Fund	84,499	21,643	25,183	24,988	45,980	46,833
136 Environmental Remediation Fund	1,068,347	610,703	629,044	445,112	4,047,802	547,108
140 REET Funds (141 & 142)	1,371,082	513,751	201,768	290,446	2,000,000	3,500,000
161 Transportation Benefit Distr Fund	4,601,894	4,672,569	4,195,080	2,138,612	5,613,105	5,709,743
410 Water Funds (410 & 411)	20,675,137	23,538,547	29,273,857	26,475,812	30,606,612	25,878,846
420 Wastewater Fund	54,656,119	24,886,149	20,253,927	18,953,033	23,788,190	30,888,907
430 Storm & Surface Water Utility Fund	8,098,591	8,491,247	18,292,321	9,865,179	10,887,900	11,171,327
440 Solid Waste Fund	1,383,278	1,818,875	3,037,315	1,543,441	3,617,082	2,081,732
465 Parking Services Fund	1,910,530	2,067,903	1,990,930	2,878,256	2,300,350	2,394,653
510 Fleet Admin Funds (510 & 511)	3,309,840	4,216,559	5,664,570	5,924,404	7,672,883	7,162,467
520 Purchasing & Material Mgmt Fd	2,657,140	2,435,284	2,554,146	3,058,198	3,691,513	3,485,973
530 Facilities Fund	3,718,402	3,899,169	4,348,816	4,930,933	5,135,002	5,977,661
570 PW Admin & Engineering Fund	-	-	6,682,059	6,642,637	7,407,978	7,752,802
702 Natural Resrc Protect & Restore Fund	122,072	658	2,084	852	512,506	504
TOTAL EXPENDITURE	124,759,337	97,850,661	122,642,073	97,217,558	126,952,291	124,463,147

Funds may be shared across multiple functional groups, and a functional group may receive funds from more than one source. See following page for expenditures by fund then functional group. This section has more detailed category levels of expenditures for the Street and utility funds. See the [Fund Budgets](#) section for individual funds' statements. Fund statement are found in numerical order as shown on the table above.

Department Budgets

Public Works Department Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
111-611 Str PW Admin (Fund 570 now)	3,416,642	3,265,010	168	-	-	-
111-628 Natural Resources	148,632	157,914	311,322	172,934	463,433	969,983
111-636 Public Works Maintenance Ops	3,727,602	4,450,554	4,645,962	4,148,358	5,421,443	5,651,536
111-638 PW Transportation Management	2,835,239	2,575,626	5,725,968	4,205,037	2,655,661	2,709,000
111-643 PW Debt Service	217,852	801,822	251,164	559,227	560,949	564,410
111-661 PW Eng (most to Fund 570 now)	3,884,974	3,896,211	941,793	1,150,721	822,713	829,161
111-664 Public Works Construction	6,817,042	5,118,046	11,418,811	3,595,219	8,237,000	7,140,000
111-Street Fund	21,047,983	20,265,183	23,295,188	13,831,496	18,161,199	17,864,090
113-Paths & Trails Reserve Fund	2,514	506	588	587	502	501
125-Federal Bldg Fund	51,909	411,915	2,195,197	213,572	1,463,687	-
131-Olympic Pipeline Incident Fund	84,499	21,643	25,183	24,988	45,980	46,833
136-Environmental Remediation Fund	1,068,347	610,703	629,044	445,112	4,047,802	547,108
141 and 142-REET Funds	1,371,082	513,751	201,768	290,446	2,000,000	3,500,000
161-661 Public Works Engineering Svcs	1,554,005	1,550,176	1,727,027	1,428,853	60,605	57,243
161-664 Public Works Construction	3,047,889	3,122,393	2,468,053	709,759	5,552,500	5,652,500
161-Transportation Benefit Dist Fund	4,601,894	4,672,569	4,195,080	2,138,612	5,613,105	5,709,743
410-628 Natural Resources	841,330	913,018	1,167,972	1,424,653	1,275,952	1,292,171
410-632 PW Treatment Plants Operations	3,377,707	3,611,999	2,739,252	3,319,288	3,541,861	3,582,588
410-634 PW Water/Wastewater Utility Op	10,875,310	11,262,420	11,382,874	12,596,158	11,081,795	11,051,574
410-643 PW Debt Service and Transfers	899,163	910,645	4,908,679	932,142	1,687,834	1,690,454
410-644 PW Supervision and Technology	-	99,565	108,073	121,939	122,349	126,924
410-663 PW Capital Improvements	1,304,251	1,944,969	2,422,462	3,591,358	6,500,000	2,500,000
410-668 Watershed now in SFund 411	3,377,376	4,621,549	-	-	-	-
410-Water Fund	20,675,137	23,364,165	22,729,312	21,985,538	24,209,791	20,243,711
411-628 Natural Resources	-	-	-	-	1,080,459	1,165,478
411-668 PW Watershed Acquisition Mgmt	-	174,382	6,544,545	4,490,274	5,316,362	4,469,657
411-Watershed Subfund	-	174,382	6,544,545	4,490,274	6,396,821	5,635,135
420-628 Natural Resources	30,815	16,226	11,805	14,169	59,244	63,211
420-632 PW Treatment Plants Operations	7,454,630	7,473,539	6,588,380	7,655,435	8,559,643	8,885,841
420-634 PW Water/Wastewater Utility Op	5,941,536	5,940,828	6,509,459	6,503,667	6,648,835	6,900,422
420-643 PW Debt Service and Transfers	2,709,438	3,012,285	3,007,586	3,001,336	3,612,236	3,605,636
420-644 PW Supervision and Technology	-	100,634	107,387	121,381	121,232	125,797
420-663 PW Capital Improvements	38,519,700	8,342,637	4,029,310	1,657,045	4,787,000	11,308,000
420-Wastewater Fund	54,656,119	24,886,149	20,253,927	18,953,033	23,788,190	30,888,907
430-628 Natural Resources	1,546,427	2,174,436	1,860,517	1,849,053	2,843,868	2,853,036
430-636 Public Works Maintenance Ops	3,461,055	3,528,673	4,786,248	5,340,904	5,215,527	5,470,516
430-643 PW Debt Service and Transfers	-	-	-	248,952	397,431	415,268
430-663 PW Capital Improvements	3,091,109	2,788,138	11,645,556	2,426,270	2,431,074	2,432,507
430-Storm and Surface Water Fund	8,098,591	8,491,247	18,292,321	9,865,179	10,887,900	11,171,327
440-628 Natural Resources	18,811	31,123	28,804	30,962	60,874	64,230
440-636 Public Works Maintenance Ops	632,825	584,923	598,234	410,020	611,783	673,039
440-643 PW Debt Service and Transfers	696,006	684,829	618,838	623,605	624,925	623,620
440-647 PW Solid Waste Remediation	35,636	518,000	1,791,439	478,854	2,319,500	720,843
440-Solid Waste Fund	1,383,278	1,818,875	3,037,315	1,543,441	3,617,082	2,081,732
465-Parking Fund	1,910,530	2,067,903	1,990,930	2,878,256	2,300,350	2,394,653
510-Fleet Fund	3,309,840	3,551,550	5,062,523	4,962,805	5,252,192	6,373,265
511-Radio Communication Subfund	-	665,009	602,047	961,599	2,420,691	789,202
520-Purchasing Fund	2,657,140	2,435,284	2,554,146	3,058,198	3,691,513	3,485,973
530-Facilities Fund	3,718,402	3,899,169	4,348,816	4,930,933	5,135,002	5,977,661
570-PW Admin & Engineering Fund	-	-	6,682,059	6,642,637	7,407,978	7,752,802
702-Natural Resrce Protect Restore Fnd	122,072	658	2,084	852	512,506	504
PUBLIC WORKS TOTAL EXPENDITURES	124,759,337	97,850,661	122,642,073	97,217,558	126,952,291	124,463,147

Expenditures above are by **Fund**, with –Group level of detail for some funds.

Department Budgets

Public Works Department Street Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	33,606	-	-	-
TRANSFERS OUT	1,300,650	1,152,056	259,386	584,427	590,949	684,410
NON-EXPENDITURES	1,300,650	1,152,056	292,992	584,427	590,949	684,410
SALARIES AND WAGES	4,942,470	4,710,934	1,258,374	1,542,440	1,630,614	1,666,996
OVERTIME AND HAZARD DUTY	77,353	42,001	16,473	28,524	18,100	18,100
SALARIES AND WAGES	5,019,823	4,752,935	1,274,847	1,570,964	1,648,714	1,685,096
PERSONNEL BENEFITS	2,156,534	1,999,297	562,649	678,617	752,002	802,120
PERSONNEL BENEFITS	2,156,534	1,999,297	562,649	678,617	752,002	802,120
OFFICE AND OPERATING SUPPLIES	397,431	388,518	320,166	383,055	399,043	405,214
FUEL CONSUMED	87,585	86,802	44,608	42,362	71,448	72,271
SMALL TOOLS AND MINOR EQUIPMENT	82,965	61,738	129,803	14,841	32,642	33,132
WAREHOUSE	65,096	72,971	102,679	90,396	95,886	97,324
SUPPLIES	633,076	610,030	597,256	530,655	599,019	607,941
PROFESSIONAL SERVICES	3,582,496	4,765,777	4,372,911	3,977,553	3,993,137	3,994,860
COMMUNICATION	81,812	78,706	6,325	6,347	5,285	5,289
TRAVEL	26,652	30,104	18,188	8,139	15,744	15,980
TAXES & OPERATING ASSESSMENTS	417	226	96	83	-	-
OPERATING RENTALS AND LEASES	494,356	662,708	344,406	326,255	325,293	395,138
INSURANCE	156,352	142,434	29,962	29,962	35,570	35,570
UTILITY SERVICE	1,150,480	1,392,119	1,242,856	1,311,369	1,165,188	1,180,091
REPAIRS & MAINTENANCE	1,115,105	1,573,552	5,346,612	2,808,374	1,823,373	1,694,665
MISCELLANEOUS	55,959	63,592	14,594	43,578	31,927	32,106
OTHER SERVICES AND CHARGES	6,663,630	8,709,218	11,375,950	8,511,658	7,395,517	7,353,698
INTERGOVERNMENTAL PROF SERV	108,467	65,105	114,631	74,730	105,000	107,825
INTERGOVERNMENTAL SERVICES	108,467	65,105	114,631	74,730	105,000	107,825
LAND	153,898	247,741	1,097,864	63,554	-	500,000
OTHER IMPROVEMENTS	4,999,695	2,671,425	7,921,737	1,752,213	7,070,000	6,123,000
MACHINERY AND EQUIPMENT	12,209	57,376	21,843	64,678	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	5,165,802	2,976,542	9,041,445	1,880,445	7,070,000	6,623,000
DEBT ISSUE COSTS	-	-	35,418	-	-	-
DEBT SERVICE INTEREST/COSTS	-	-	35,418	-	-	-
TOTAL EXPENDITURE	21,047,981	20,265,183	23,295,188	13,831,496	18,161,200	17,864,090

Public Works Department Water / Watershed Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	6,777	3,218	-	-
TRANSFERS OUT	37,165	-	102,244	81,077	1,060,000	1,240,000
INTERFUND LOANS PRINCIPAL	731,062	738,800	247,846	1,350,000	-	-
NON-EXPENDITURES	768,226	738,800	356,867	1,434,295	1,060,000	1,240,000
SALARIES AND WAGES	2,290,284	2,503,397	2,592,967	2,903,631	3,186,911	3,258,758
OVERTIME AND HAZARD DUTY	49,834	48,865	98,593	161,204	58,760	58,760
SALARIES AND WAGES	2,340,119	2,552,262	2,691,560	3,064,835	3,245,671	3,317,518
PERSONNEL BENEFITS	1,054,283	1,103,231	1,136,815	1,314,900	1,515,172	1,609,601
PERSONNEL BENEFITS	1,054,283	1,103,231	1,136,815	1,314,900	1,515,172	1,609,601
OFFICE AND OPERATING SUPPLIES	915,684	1,173,308	734,619	1,418,162	1,132,237	971,211
FUEL CONSUMED	70,712	74,120	58,628	72,882	86,203	87,481
SMALL TOOLS AND MINOR EQUIPMENT	28,571	35,544	125,804	71,992	53,606	54,027
WAREHOUSE	1,280,789	1,042,999	1,005,630	1,551,526	578,979	365,605
SUPPLIES	2,295,756	2,325,971	1,924,681	3,114,562	1,851,025	1,478,324
PROFESSIONAL SERVICES	3,615,383	4,784,630	5,548,158	4,527,777	4,000,715	4,013,065
COMMUNICATION	38,191	31,737	26,518	29,717	35,390	35,741
TRAVEL	11,509	19,895	11,728	22,161	33,281	33,750
TAXES & OPERATING ASSESSMENTS	4,627,157	4,783,234	5,037,764	5,418,711	5,063,081	5,139,027
OPERATING RENTALS AND LEASES	225,786	370,635	372,052	365,330	356,295	444,845
INSURANCE	100,473	94,565	87,756	87,756	95,181	95,181
UTILITY SERVICE	434,286	431,598	416,696	527,200	502,900	510,497
REPAIRS & MAINTENANCE	808,655	576,389	709,636	511,025	591,969	597,769
MISCELLANEOUS	117,262	164,635	151,048	294,271	206,953	209,238
OTHER SERVICES AND CHARGES	9,978,703	11,257,317	12,361,356	11,783,948	10,885,764	11,079,114
INTERGOVERNMENTAL PROF SERV	576,807	353,711	245,354	322,379	746,500	750,902
INTERGOVERNMENTAL SERVICES	576,807	353,711	245,354	322,379	746,500	750,902
LAND	214,254	1,019,166	3,000	475,711	944,800	964,400
OTHER IMPROVEMENTS	48,743	20,109	1,153,744	15,668	50,000	50,000
MACHINERY AND EQUIPMENT	52,019	253,552	-	24,498	35,000	-
CONSTRUCTION OF FIXED ASSETS	1,026,826	1,592,027	393,810	2,611,050	7,386,312	2,500,000
CAPITAL OUTLAYS (6000 EXP OBJ)	1,341,842	2,884,854	1,550,553	3,126,926	8,416,112	3,514,400
REVENUE BONDS	1,615,000	1,690,000	5,748,328	1,920,000	2,395,500	2,440,500
OTHER NOTES	102,283	102,283	2,802,283	108,536	102,284	102,284
DEBT SERVICE PRINCIPAL	1,717,283	1,792,283	8,550,611	2,028,536	2,497,784	2,542,784
INTEREST ON INTERFUND DEBT	14,386	6,227	434	6,491	-	-
INTEREST ON LT EXTERNAL DEBT	586,921	522,388	397,443	278,313	388,584	346,203
DEBT ISSUE COSTS	208	-	56,906	-	-	-
DEBT REGISTRATION COSTS	604	1,504	1,275	626	-	-
DEBT SERVICE INTEREST/COSTS	602,119	530,118	456,058	285,431	388,584	346,203
TOTAL EXPENDITURE	20,675,137	23,538,546	29,273,855	26,475,811	30,606,612	25,878,846

Department Budgets

Public Works Department Wastewater Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	4,869	13,554	-	-
TRANSFERS OUT	37,214	-	84,000	62,400	60,000	240,000
NON-EXPENDITURES	37,214	-	88,869	75,954	60,000	240,000
SALARIES AND WAGES	2,525,902	2,545,498	2,435,741	2,662,170	2,800,466	2,918,317
OVERTIME AND HAZARD DUTY	130,132	130,442	127,300	125,551	45,800	45,800
SALARIES AND WAGES	2,656,033	2,675,941	2,563,041	2,787,722	2,846,266	2,964,117
PERSONNEL BENEFITS	1,187,030	1,165,160	1,102,189	1,256,203	1,330,664	1,437,774
PERSONNEL BENEFITS	1,187,030	1,165,160	1,102,189	1,256,203	1,330,664	1,437,774
OFFICE AND OPERATING SUPPLIES	1,088,952	987,850	1,090,881	1,009,681	1,206,358	1,224,483
FUEL CONSUMED	82,723	59,319	49,873	51,478	71,813	72,890
SMALL TOOLS AND MINOR EQUIPMENT	67,342	64,805	135,114	106,957	61,475	62,397
WAREHOUSE	51,547	50,334	55,238	67,200	86,648	87,948
SUPPLIES	1,290,565	1,162,308	1,331,106	1,235,316	1,426,294	1,447,718
PROFESSIONAL SERVICES	3,717,122	3,538,717	2,822,242	2,623,321	3,286,108	3,300,817
COMMUNICATION	25,570	7,972	12,447	11,397	13,692	13,723
TRAVEL	6,683	14,194	4,681	7,955	14,364	14,579
TAXES & OPERATING ASSESSMENTS	2,439,043	2,621,529	2,793,627	3,006,745	2,735,548	2,776,581
OPERATING RENTALS AND LEASES	222,166	341,294	269,115	359,178	349,930	408,012
INSURANCE	86,353	66,824	58,543	58,543	65,996	65,996
UTILITY SERVICE	1,242,333	1,246,025	1,221,928	1,464,670	1,334,660	1,354,680
REPAIRS & MAINTENANCE	976,902	922,525	855,424	1,252,994	1,567,024	1,588,466
MISCELLANEOUS	180,265	222,839	184,372	216,075	208,407	211,533
OTHER SERVICES AND CHARGES	8,896,437	8,981,919	8,222,379	9,000,878	9,575,731	9,734,388
INTERGOVERNMENTAL PROF SERV	15,152	19,652	18,818	14,747	85,000	86,275
INTERGOVERNMENTAL SERVICES	15,152	19,652	18,818	14,747	85,000	86,275
LAND	-	-	118,769	-	-	-
BUILDINGS AND STRUCTURES	-	74,750	-	-	-	-
OTHER IMPROVEMENTS	-	39,355	1,736,354	1,482,437	50,000	50,000
MACHINERY AND EQUIPMENT	14,065	-	69,038	53,047	15,000	15,000
CONSTRUCTION OF FIXED ASSETS	37,850,184	7,754,781	1,995,778	45,394	4,787,000	11,308,000
CAPITAL OUTLAYS (6000 EXP OBJ)	37,864,249	7,868,885	3,919,939	1,580,877	4,852,000	11,373,000
REVENUE BONDS	315,000	305,000	300,000	300,000	915,000	945,000
DEBT SERVICE PRINCIPAL	315,000	305,000	300,000	300,000	915,000	945,000
INTEREST ON LT EXTERNAL DEBT	2,231,989	2,703,685	2,706,736	2,700,736	2,697,236	2,660,636
DEBT ISSUE COSTS	153,569	3,000	-	-	-	-
DEBT REGISTRATION COSTS	879	600	850	600	-	-
OTHER INTEREST AND DEBT SVC COSTS	8,000	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	2,394,438	2,707,285	2,707,586	2,701,336	2,697,236	2,660,636
TOTAL EXPENDITURE	54,656,118	24,886,148	20,253,927	18,953,033	23,788,190	30,888,908

Public Works Department Surface and Storm Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
BAD DEBT EXPENSE	-	-	8,815	13,436	-	-
TRANSFERS OUT	16,601	-	94,921	73,763	60,000	240,000
NON-EXPENDITURES	16,601	-	103,736	87,199	60,000	240,000
SALARIES AND WAGES	1,082,380	1,100,004	1,247,273	1,338,816	1,522,132	1,576,647
OVERTIME AND HAZARD DUTY	4,406	5,649	11,321	16,783	15,200	15,200
SALARIES AND WAGES	1,086,786	1,105,653	1,258,594	1,355,600	1,537,332	1,591,847
PERSONNEL BENEFITS	510,309	499,121	553,526	636,119	754,666	809,569
PERSONNEL BENEFITS	510,309	499,121	553,526	636,119	754,666	809,569
OFFICE AND OPERATING SUPPLIES	81,137	103,063	182,233	178,700	167,879	169,132
FUEL CONSUMED	63,417	55,948	36,570	38,795	60,335	61,208
SMALL TOOLS AND MINOR EQUIPMENT	7,465	10,309	84,993	27,933	62,297	63,063
WAREHOUSE	51,163	34,396	45,289	55,843	80,430	81,636
SUPPLIES	203,182	203,716	349,085	301,271	370,941	375,039
PROFESSIONAL SERVICES	2,371,692	3,138,928	3,300,740	3,372,541	3,619,990	3,529,196
COMMUNICATION	19,620	1,773	7,508	5,973	8,291	8,295
TRAVEL	7,094	5,712	13,049	5,688	14,295	14,495
TAXES & OPERATING ASSESSMENTS	781,511	847,019	899,452	1,009,234	894,127	907,539
OPERATING RENTALS AND LEASES	210,695	232,286	218,308	394,920	280,448	325,381
INSURANCE	26,395	22,165	20,920	20,920	24,285	24,285
UTILITY SERVICE	19,395	15,486	15,118	51,684	16,816	17,068
REPAIRS & MAINTENANCE	404,094	550,662	401,666	288,366	365,704	367,797
MISCELLANEOUS	43,254	97,379	105,882	134,386	112,500	113,038
OTHER SERVICES AND CHARGES	3,883,752	4,911,410	4,982,644	5,283,712	5,336,456	5,307,095
INTERGOVERNMENTAL PROF SERV	12,144	21,062	1,277	3,466	-	-
INTERGOVERNMENTAL SERVICES	12,144	21,062	1,277	3,466	-	-
LAND	1,867,872	251,530	404,271	30	-	-
OTHER IMPROVEMENTS	6,479	-	7,930,719	1,620,251	50,000	-
MACHINERY AND EQUIPMENT	-	43,501	488,665	191,013	-	-
CONSTRUCTION OF FIXED ASSETS	511,466	1,455,254	2,219,804	137,566	2,381,074	2,432,507
CAPITAL OUTLAYS (6000 EXP OBJ)	2,385,816	1,750,285	11,043,459	1,948,860	2,431,074	2,432,507
OTHER NOTES	-	-	-	232,202	293,296	340,819
DEBT SERVICE PRINCIPAL	-	-	-	232,202	293,296	340,819
INTEREST ON LT EXTERNAL DEBT	-	-	-	16,750	104,135	74,449
DEBT SERVICE INTEREST/COSTS	-	-	-	16,750	104,135	74,449
TOTAL EXPENDITURE	8,098,590	8,491,247	18,292,320	9,865,179	10,887,900	11,171,326

Department Budgets

Public Works Department Solid Waste Fund Expenditures	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
TRANSFERS OUT	-	400,000	410,000	412,667	615,000	660,000
INTERFUND LOANS PRINCIPAL	-	-	1,350,000	-	-	-
NON-EXPENDITURES	-	400,000	1,760,000	412,667	615,000	660,000
SALARIES AND WAGES	118,544	123,671	122,177	62,133	125,265	130,083
OVERTIME AND HAZARD DUTY	577	2,281	-	5,027	-	-
SALARIES AND WAGES	119,121	125,952	122,177	67,160	125,265	130,083
PERSONNEL BENEFITS	50,252	56,005	53,621	46,664	56,290	60,529
PERSONNEL BENEFITS	50,252	56,005	53,621	46,664	56,290	60,529
OFFICE AND OPERATING SUPPLIES	15,979	2,819	4,602	11,861	32,228	32,711
FUEL CONSUMED	1,941	1,623	993	-	2,971	3,016
SMALL TOOLS AND MINOR EQUIPMENT	552	325	-	8	2,378	2,414
WAREHOUSE	941	467	707	1,250	8,189	8,312
SUPPLIES	19,413	5,234	6,302	13,119	45,766	46,452
PROFESSIONAL SERVICES	226,468	247,503	292,651	313,681	402,967	403,889
TAXES & OPERATING ASSESSMENTS	2,034	2,300	1,646	-	1,174	1,192
OPERATING RENTALS AND LEASES	9,426	14,727	17,934	16,536	35,948	44,623
INSURANCE	1,548	1,912	1,562	1,562	1,376	1,376
UTILITY SERVICE	219,754	205,713	141,122	25,557	67,360	68,370
REPAIRS & MAINTENANCE	30,422	37,628	994	994	1,639,901	40,471
MISCELLANEOUS	1,100	1,100	1,210	80	1,061	1,077
OTHER SERVICES AND CHARGES	490,752	510,883	457,119	358,410	2,149,786	560,997
INTERGOVERNMENTAL PROF SERV	7,735	35,973	19,258	21,817	50	50
INTERGOVERNMENTAL SERVICES	7,735	35,973	19,258	21,817	50	50
GENERAL OBLIGATION BONDS	365,000	385,000	460,000	480,000	485,000	490,000
DEBT SERVICE PRINCIPAL	365,000	385,000	460,000	480,000	485,000	490,000
INTEREST ON LT EXTERNAL DEBT	330,404	299,658	157,737	143,005	139,925	133,620
DEBT REGISTRATION COSTS	602	172	1,101	600	-	-
DEBT SERVICE INTEREST/COSTS	331,006	299,829	158,838	143,605	139,925	133,620
TOTAL EXPENDITURE	1,383,278	1,818,876	3,037,316	1,543,441	3,617,082	2,081,731

Public Works Department Expenditures by Group, All Funds	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
611G Public Works Administration	2,077,550	2,232,575	1,986,211	2,063,863	2,298,584	2,428,517
628G Natural Resources	2,792,586	3,315,019	3,407,686	3,517,611	6,342,317	6,455,446
632G PW Treatment Plants Operations	10,832,336	11,085,537	9,327,632	10,974,723	12,101,504	12,468,429
634G PW Water/Wastewater Utility Ops	16,816,846	17,203,248	17,892,332	19,099,825	17,730,631	17,951,996
636G Public Works Maintenance Ops	7,821,482	8,564,149	10,030,445	9,899,282	11,248,753	11,795,090
638G PW Transportation Management	4,707,096	5,281,979	8,297,225	7,952,150	7,281,321	5,796,044
642G Purchasing and Material Mgmt Ops	2,657,140	2,435,284	2,554,146	3,058,198	3,691,513	3,485,973
643G Public Works Financial Mgmt	4,522,459	5,409,582	8,786,267	5,365,262	6,883,376	6,899,388
644G PW Supervision and Technology	1,341,606	1,233,140	1,041,251	1,126,567	1,252,996	1,284,504
645G Public Works Fleet Operations	3,309,840	3,551,550	5,062,381	4,962,805	5,252,192	6,373,265
646G Public Works Facilities Ops	2,848,711	2,856,239	3,592,022	3,665,932	3,810,642	3,942,163
647G PW Solid Waste Remediation	1,103,983	1,128,703	2,420,483	923,967	6,367,302	1,267,951
648G Facilities Capital Maintenance	334,512	299,403	412,346	889,768	1,940,000	4,150,000
649G QECB Bond	460,505	743,827	330,103	331,530	331,230	331,230
661G Public Works Engineering Svcs	5,438,979	5,447,157	6,539,633	6,275,689	4,983,798	5,179,406
663G PW Capital Improvements	42,915,059	13,075,744	18,097,328	7,674,673	13,718,074	16,240,507
664G Public Works Construction	11,227,570	8,753,120	14,076,099	4,490,099	14,789,500	13,792,500
668G PW Watershed Acquisition/Mgmt	3,377,376	4,795,930	6,544,545	4,490,274	5,316,362	4,469,657
671G Commercial Leasing	173,699	438,475	2,243,937	455,342	1,612,197	151,079
TOTAL EXPENDITURE	124,759,335	97,850,661	122,642,072	97,217,560	126,952,292	124,463,145

Group Descriptions

Public Works Administration accounts for the Public Works executive, engineering and operations offices and administration, including the safety program.

The Natural Resources 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.

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 and solid waste code enforcement.

The Public Works Transportation Management group manages the parking structure 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 Purchasing and Materials Management group maintains supply inventories primarily for the Public Works Department with some use by other departments. This group also manages the process for public bidding and contracts and provides interoffice mailing and outgoing mail services.

The Public Works Financial Management group is used to track debt service payments for the department.

The Public Works Supervision and Technology group include GIS services for the department and a transfer out to subsidize citywide GIS services. Department computer systems analysis and data management for the asset maintenance management, fleet management systems and other departmental systems are included in this group.

The Fleet group manages fleet replacement funding, acquisition and maintenance

The Facilities group manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall.

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 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 may be tracked in this group.

Department Budgets

The QEC Bond group was formed in 2011 to account for citywide upgrades to heating and ventilation systems that are being paid for by Qualified Energy Conservation Bonds.

Public Works 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.

The Public Works Capital Improvements group accounts for the cost of the capital construction projects other than Streets.

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.

The Public Works Watershed Acquisition / Management group handles watershed property acquisitions.

The Commercial Leasing group manages maintenance and leasing of commercial properties owned by the City. These include leased commercial space in the Federal Building and in the parking structure.

Treatment Plants Data	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
WATER FILTRATION PLANT										
Millions of Gallons of Water Treated per Day	10.78	9.70	9.37	8.92	8.82	8.54	8.18	7.84	7.18	7.46
Clarity of the drinking water measured by actual NTU	0.30	0.04	0.04	0.04	0.04	0.03	0.04	0.04	0.03	0.03
WASTEWATER - POST POINT POLLUTION CONTROL PLANT										
Plant Flow - Millions of Gallons per Day	12.00	11.64	12.80	12.17	12.20	12.70	11.72	12.45	12.00	12.16
Sludge Incineration - Tons	4,291	4,324	4,481	3,864	4,327	4,178	3,718	3,582	3,575	3,910

Storm and Surface Water Maintenance Data	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
# of outfall retrofits completed in Lk Whatcom Watershed	4	4	0	3	3	6	0	2	2	0
# of stormwater inspections conducted in the Lake Whatcom watershed	3,160	4,567	2,737	3,468	5,699	4,309	4,122	7,580	3,369	658

Engineering, Capital and Construction Data	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Miles of Street Resurfaced	6.74	1.77	2.44	5.91	5.05	4.65	5.73	2.65	1.75	0.84
Feet of Water Main Replaced	740	10,224	4,628	1,685	18,188	6,264	4,148	3,057	8,626	4,301
Feet of Wastewater Main Replaced	12,148	1,373	22,787	23,598	27,964	5,586	27,192	2,265	11,095	1,975

Watershed Acquisition Mgmt Data	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Current Yr Acquisitions - Acres	50	107	28	77	-	369	29	105	-	86
Cumulative Acres Acquired	1,178	1,285	1,313	1,390	1,390	1,759	1,788	1,893	1,893	1,979
Cost of Acquisitions by Year (millions)	\$0.810	\$2.370	\$1.945	\$1.566	\$0.770	\$5.182	\$0.214	\$1.017	\$0.000	\$0.474

This page intentionally blank.

2017-2018 Capital Budget and 2017-2022 Capital Facilities Plan

Capital Outlay

The Finance Department establishes capitalization thresholds used to prepare capital budgets based on Generally 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 2017-18 capital expenditures for City Council adoption and an estimate of future capital needs for 2019-2022 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 2017-18 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](#) (resources quick link box)

[City of Bellingham Transportation Improvement Plan](#)

[Community Development Consolidated Plan](#)

[Lake Whatcom Management Program](#) (resources quick link box)

Capital Summary by Department

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

Capital Summary by Fund

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

Capital Plan

FIRE DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
General Fund Equipment							
Staff Vehicles	-	-	60,000	65,000			125,000
Ladder Truck	-	-		1,500,000			1,500,000
Fire Engines (2)	-	-	1,400,000				1,400,000
Medic One Fund - Equipment							-
EMS Vehicle	85,000						85,000
Annual Miscellaneous Equipment	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Ambulance Replacement	202,250		218,800	227,550			648,600
Capital Plan Total Estimated Expenditures - FIRE	302,250	15,000	1,693,800	1,807,550	15,000	15,000	3,848,600

POLICE DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
Police Federal Equitable Share Fund							
Annual Undercover Vehicles	35,000	20,000	36,000				91,000
Public Safety Dispatch Fund - Equipment							-
Dispatch CAD project		155,000	155,000	155,000	155,000	155,000	775,000
Capital Plan Total Estimated Expenditures - POLICE	35,000	175,000	191,000	155,000	155,000	155,000	866,000

INFORMATION TECH SERVICES DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
Restricted Equipment - PEG Fund - Equipment							
Chambers Equipment	130,000	25,000					155,000
BTV and Access Bellingham Equipment	70,000	97,000	70,000	70,000	70,000	70,000	447,000
Telecommunication and Technology Fund - Equipment							-
Telephone System Equipment Replacements	12,140	-	-	-	-	-	12,140
Technology Replacement & Reserve Fund (partially funded by transfers from other funds)							-
Network/Infrastructure - High priority	67,500	15,000					82,500
Hansen Work Management System Replacement	100,000	700,000					800,000
GIS Data Update - LIDAR Processing	26,000						26,000
Financial System Replacement	1,500,000	1,000,000					2,500,000
Computer Applications - High Priority	227,500	120,000					347,500
Annual Network Infrastructure Replacements	243,648	86,300	130,628	217,803	340,486	267,895	1,286,760
Annual Computer Applications - Forecast			210,000	180,000	330,000	200,000	920,000
Capital Plan Total Estimated Expenditures - ITSD	2,376,788	2,043,300	410,628	467,803	740,486	537,895	6,576,900

NON DEPARTMENTAL

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
General Fund							
Annual Facilities Maintenance Program Transfer to Reserve	600,000	650,000	650,000	650,000	650,000	650,000	3,850,000
1st 1/4% Real Estate Excise Tax Fund							-
Mt. Baker Theatre and Children's Museum Debt Service				650,000	700,000	750,000	2,100,000
Indirect Cost Allocation Plan	11,228	11,228	30,000	30,000	30,000	30,000	142,456
2nd 1/4% Real Estate Excise Tax Fund							-
Indirect Cost Allocation Plan	8,375	8,375	30,000	30,000	30,000	30,000	136,750
Debt Service Civic Field	655,940	674,220					1,330,160
Capital Plan Total Estimated Expenditures - NON-DEPT	1,275,543	1,343,823	710,000	1,360,000	1,410,000	1,460,000	7,559,366

Capital Plan

PARK DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from Multiple Funds:							
Boulevard Trestle Repair or Removal							
1st 1/4% Real Estate Excise Tax Fund Transfer	250,000	-	-	-	-	-	250,000
Local Infrastructure Financing Tool	500,000	-	-	-	-	-	500,000
Local Infrastructure Financing Tool Revenue	(250,000)	-	-	-	-	-	(250,000)
Capital Projects/Purchases Paid from a Single Fund:							
General Fund							
Backyard Lifts	-	-	90,000	-	-	-	90,000
Fleet Add Turf Aerator	-	-	10,000		-	-	10,000
Grapple Loader	-	-		130,000	-	-	130,000
Three Quarter Ton Pickup Truck	-	-	-	-	26,000	-	26,000
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
Big Rock Garden Park Fence Replacement	-	45,000	-	-	-	-	45,000
Park Irrigation System Renovations	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Playground Equipment Parts for Various Parks	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Renovation of Geri 1, 2, 3 Restroom Building				30,000			30,000
Renovation of North Restroom at Boulevard Park	20,000						20,000
Renovation of Roosevelt Park Restroom Building			10,000				10,000
Replace Hot Water Tank Bloedel Community Building				10,000			10,000
Carpet and Vinyl in Bloedel Community Building	45,000						45,000
Replacement of St. Clair Lift Station	10,000						10,000
Restroom at Little Squalicum Park			200,000				200,000
Roof Replacement			20,000	20,000			40,000
Sidewalk and Curb Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Sports Field Lighting Relamping	24,000	15,000	15,000	15,000	15,000	15,000	99,000
Woodstock Gates House Boiler Replacement			70,000				70,000
2nd 1/4% Real Estate Excise Tax Fund							-
Bloedel Boat Launch Grant	(245,000)						(245,000)
Bloedel Boat Launch Floats	245,000						245,000
Bridge Replacement/Repair	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Bay to Baker Trail							-
Parks Impact Fund	50,000		200,000	-	-	-	250,000

PARK DEPARTMENT - Continued

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund (Continued):							
Greenways III Fund							
Greenway Land Acquisition	3,000,000						3,000,000
Interurban Trail - Chuckanut	680,000	-			-	-	680,000
Lake Padden Park Improvements	700,000	-			-	-	700,000
Parks Impact Fund							-
Birchwood Neighborhood Park Restroom		175,000					175,000
Cordata Neighborhood Park			1,000,000			1,500,000	2,500,000
Cordata Community Park	100,000	100,000	100,000	100,000			400,000
Cornwall Beach Park		200,000	1,000,000				1,200,000
Fairhaven Park - Master Plan Update						100,000	100,000
Maplewood McLeod Neighborhood Park			100,000	500,000			600,000
Neighborhood Park Acquisition			500,000				500,000
Playground Replacement	175,000	175,000	175,000	175,000			700,000
Samish Crest Trail		400,000					400,000
Van Wyck Park				1,000,000			1,000,000
Whatcom Waterway Park	1,000,000						1,000,000
Golf Course Fund							-
Annual Golf Course Capital Improvements	80,000	80,000	80,000	80,000	80,000	80,000	480,000
Capital Plan Total Estimated Expenditures - PARKS	6,470,000	1,276,000	3,656,000	2,146,000	207,000	1,781,000	15,536,000

Capital Plan

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from Multiple Funds:							
Mahogany/Arctic Arterial							
Street Fund	1,000,000	-					1,000,000
Water Fund	500,000	-					500,000
Sewer Fund	1,000,000	-					1,000,000
Stormwater Fund	500,000	-					500,000
West Horton Road Corridor Improvements Phase 1							-
Street Fund	-	(500,000)					(500,000)
Street Fund	-	(2,700,000)				-	(2,700,000)
Street Fund		3,200,000					3,200,000
TBD Fund		400,000					400,000
Capital Projects/Purchases Paid from a Single Fund:							
Street Fund							
Cordata Safe Route to Schools		200,000					200,000
Cordata Stuart RAB	200,000	133,000	-	-	-	-	333,000
Land Acquisition funding for wetland mitigation program		500,000					500,000
Lighting Systems		150,000		150,000	-	-	300,000
Orchard Drive Extension	(3,500,000)		(6,500,000)				(10,000,000)
Orchard Drive Extension	3,500,000		6,500,000				10,000,000
Annual Pavement Resurfacing	2,370,000	2,440,000	2,515,000	2,590,000	2,600,000	2,700,000	15,215,000
Environmental Remediation Fund							-
Boulevard Cleanup	-	-	-	-	8,000,000	-	8,000,000
1st 1/4% Real Estate Excise Tax Fund							-
Quiet Zone Improvements	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Bellingham Waterfront District Infrastructure	750,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000
2nd 1/4% Real Estate Excise Tax Fund							-
Whatcomm Building Replacement	1,000,000	2,500,000					3,500,000
Whatcomm Building Replacement		(2,500,000)					(2,500,000)
Transportation Benefit District Fund							-
TBD Annual NON-Motorized Projects	2,500,000	2,150,000	2,193,000	2,236,860	2,281,597	-	11,361,457
TBD Annual Pavement Resurfacing	2,500,000	2,550,000	2,601,000	2,653,020	2,706,080	-	13,010,100

PUBLIC WORKS DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
Water Fund							-
Annual Emergency Water Repairs	50,000	50,000	100,000	1,000,000	1,000,000	1,000,000	3,200,000
Annual Water Main Replacement Program	2,000,000	2,000,000	2,000,000	2,000,000			8,000,000
Donovan Water		500,000					500,000
Kearney Road Pump Station (Cordata)	300,000						300,000
Nooksack Diversion Dam and Pipeline Improvements	200,000			10,000,000			10,200,000
Nooksack Diversion Dam and Pipeline Improvements				2,000,000			2,000,000
WTP - Energy Conservation - Solar			2,000,000				2,000,000
WTP Improvements - Dissolved Air Flotation (DAF)	3,500,000						3,500,000
WTP Improvements - Screening Relocation				3,000,000			3,000,000
Watershed Fund							-
Anderson Creek Habitat and Water Quality Improvements	125,000		500,000		-	-	625,000
Annual Watershed Land Acquisitions	944,800	964,400	1,084,000	1,203,600	-	-	4,196,800
E. North grant funding (75% TPC)	302,367				-	-	302,367
E. North TPC grant funding	(302,367)				-	-	(302,367)
E. North match	100,789				-	-	100,789
E. Oregon grant funding (75% TPC)	268,617				-	-	268,617
E. Oregon TPC grant revenue	(268,617)				-	-	(268,617)
E. Oregon match (25%)	89,539				-	-	89,539
Hayward Drive Water Quality Improvements			200,000				200,000
Huntington/ E. Silverbeach Water Quality Improvements			200,000				200,000
Park Place Facility Improvement-				1,500,000	-	-	1,500,000
Park Place Facility Improvement- grant revenue				(1,500,000)	-	-	(1,500,000)
Park Place Facility Improvement- match	75,000	185,000			-	-	260,000
Park Place Facility Improvement- match				500,000	-	-	500,000
Summit Street Water Quality Improvements			100,000		-	-	100,000
Vehicle	35,000				-	-	35,000

Capital Plan

PUBLIC WORKS DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases		2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:								
Wastewater Fund								-
	Annual Emergency Sewer Repairs	50,000	50,000	100,000	100,000	100,000	100,000	500,000
	Annual Sewer Main Replacement Program	2,000,000	1,000,000		2,000,000	2,000,000	2,000,000	9,000,000
	Annual Sewer System Improvements	100,000	1,000,000		1,000,000	1,000,000	1,000,000	4,100,000
	Bellingham Waterfront Wet Weather Peak Flow Facility				1,000,000			1,000,000
	Horton Lift Station	833,000						833,000
	Line Repair Kit	15,000	15,000	15,000	15,000			60,000
	Roeder Lift Station Replacement		4,418,000	8,582,000				13,000,000
	Roeder Lift Station Replacement		(4,418,000)	(8,582,000)				(13,000,000)
	Sewer Inflow and Infiltration Projects			5,000,000				5,000,000
	Sewer Inflow and Infiltration Projects			(5,000,000)				(5,000,000)
	West Bakerview Lift Station	854,000						854,000
	Whatcom Creek Sewer			2,000,000				2,000,000
	Whatcom Creek Tunnel		4,890,000					4,890,000

PUBLIC WORKS DEPARTMENT

-----Estimates Subject to Revision and Council Approval-----

Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
Storm/Surface Water Utility Fund							-
Annual Fish Passage Improvements		800,000				800,000	1,600,000
Annual Storm Replacements	200,000	800,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Annual Watershed Water Quality Improvements Projects			200,000	600,000	850,000	950,000	2,600,000
Annual Water Quality Retrofits	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Birchwood Retrofits				100,000	750,000		850,000
Citywide LID Implementation			200,000	200,000	200,000	200,000	800,000
Columbia / Roosevelt grant funding (75% TPC)	340,000						340,000
Columbia/Roosevelt TPC Grant	(340,000)						(340,000)
Columbia / Roosevelt grant	115,000						115,000
Columbia/Roosevelt loan	(765,000)						(765,000)
Columbia/Roosevelt loan funded	765,000						765,000
Oregon and Alice West of Britton				100,000	200,000		300,000
Padden Creek Water Quality Improvements				100,000		1,500,000	1,600,000
Shoreline Treatment System Design				100,000			100,000
Squalicum Creek Reroute Phase 3		1,322,507					1,322,507
Squalicum Creek Reroute Phase 3		(500,000)					(500,000)
Squalicum Creek Reroute Phase 3		(822,507)					(822,507)
Squalicum Creek Creosote Bridge Removal		125,000		250,000			375,000
Squalicum Creek Phases 4 and 5				300,000		2,500,000	2,800,000
Storm for Annual Pavement Resurfacing	50,000						50,000
Sunset grant funding (75% TPC)	345,805						345,805
Sunset TPC grant funding	(345,805)						(345,805)
Sunset match (25%)	115,269						115,269
West Cemetery Creek Sediment	125,000		250,000				375,000
Whatcom Creek Gabions						1,000,000	1,000,000
Whatcom Waterway Between Holly and Roeder				100,000		1,000,000	1,100,000
Willow Spring Culvert Removal					25,000	75,000	100,000

Capital Plan

PUBLIC WORKS DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	2017 Adopted	2018 Adopted	2019	2020	2021	2022	Total 2017 Through 2022
Capital Projects/Purchases Paid from a Single Fund:							
Solid Waste Fund							-
Cornwall Beach Remediation	1,600,000		4,000,000				5,600,000
Cornwall Beach Remediation			(4,000,000)				(4,000,000)
Eldridge Municipal Landfill Monitoring	30,000	30,000					60,000
Parking Services Fund							-
Commercial Street Parking Garage			200,000	200,000			400,000
Fleet Administration Fund							-
Fleet Hoist replacement, fueling station, improvements	150,000						150,000
Fleet Replacements Heavy Duty Work Equipment	130,000	130,000	130,000	130,000	140,000	140,000	800,000
Fleet Replacements Heavy Duty Work Equipment	1,194,018	1,194,018	1,194,018	1,194,018	1,200,000	1,200,000	7,176,072
Fleet Replacements Other Machinery and Equipment	124,900	124,900	124,900	124,900			499,600
Fleet Replacements Transportation Equipment	711,195	927,640	338,124				1,976,959
Radio Communications Fund							-
Sehome Tower Replacement	(1,450,000)						(1,450,000)
Sehome Tower Replacement	1,450,000						1,450,000
Purchasing & Warehouse							-
Warehouse and Training Facility	300,000	-	-	-	-	-	300,000
Facilities Administration Fund							-
City Hall Generator	100,000	-	-	-	-	-	100,000
Annual Facilities Maintenance Program (includes ADA Facilities Maintenance)	600,000	650,000	650,000	650,000	650,000	650,000	3,850,000
Transfers from Other Public Works Funds	(240,000)	(1,000,000)	-	-	-	-	(1,240,000)
Transfers from Other Public Works Funds	240,000	1,000,000	-	-	-	-	1,240,000
Capital Plan Total Estimated Expenditures - PUBLIC WORKS	29,887,510	25,458,958	21,645,042	38,347,398	26,452,678	19,565,000	161,356,586
Net Outlay Capital Projects/Purchases - CITYWIDE	40,347,091	30,312,081	28,306,470	44,283,751	28,980,164	23,513,895	195,743,452

Long Term Debt Summary

The City issues bonds to finance large capital projects such as buildings and utility infrastructure. These financial obligations are paid over time, typically ten or twenty-years. Our most recent Moody's bond rating is Aa2 for revenue bonds, judged to be of high quality. The City is committed to maintaining our credit rating by making all debt service payments on time and maintaining adequate reserves.

Types of Bonds

1. Limited Tax General Obligation Bonds (LTGO)

City Council approved bonds that will benefit the City as a whole. Principal and interest is paid from existing general revenues subject to the levy limitation and the total tax limit. These are sometimes referred to as "Councilmanic" or non-voted bonds.

2. Unlimited Tax General Obligation Bonds (UTGO)

A ballot measure is presented to voters authorizing the issuance of debt for a project that will benefit the City as a whole. The voters authorize an increase in taxes to repay the bond principal and interest. The bond issue is subject to the total tax limitation, as discussed in the sections on Property Tax and Limitations.

3. Revenue Bonds

City Council approved bonds paid from a specific identified revenue source most often in an enterprise fund. Customers of these funds (water, parking, etc.) pay a fee for services that cover operating and debt related costs.

4. Local Improvement District Bonds (LID)

Special assessments levied on properties that specifically benefit from the improvement being financed. LIDs finance street, sewer, water, and other capital projects. They are formed via two distinct methods: Resolution of Intention or Petition. The Resolution of Intention is initiated by the City and generally limited to response to a health hazard and therefore rarely used. The Petition method is initiated by area property owners. Both require the approval of a majority (the City prefers 70% approval) of the impacted property owners. Security for a LID bond issue is the real estate within the assessment boundaries. The City does not pledge its "full faith and credit" but is obligated to enforce the assessments. Consequently, interest rates on these bonds are also higher.

Legal Debt Capacity Limits

The amount of long-term debt that the City can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for cities is one and one-half percent of the assessed value of all taxable property within the City at the time of issuance. Voter approval is required to exceed this limit. An election to authorize debt must have voter turnout of at least 40 percent of the last state general election, and of those voting, 60 percent must vote in favor of issuance.

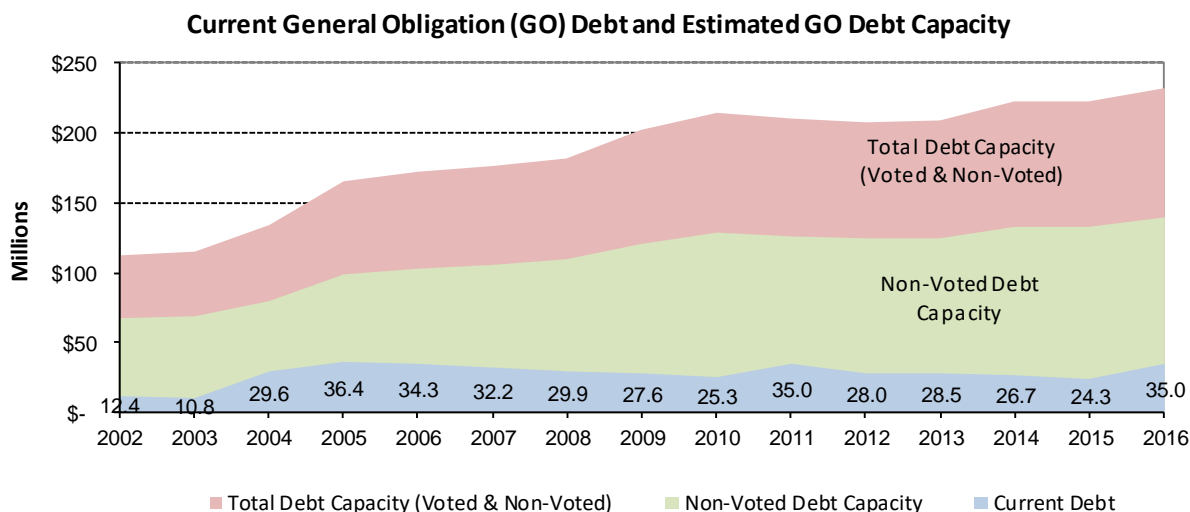
Long Term Debt Summary

The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The assessed value of the property tax base in the City for the regular 2016 levy is \$9,307,737,832. This provides a non-voted general obligation debt capacity of \$139,526,067. The City has used \$35,047,658 of this capacity, leaving \$104,478,409 available. The City's total voted and non-voted general obligation debt capacity is \$232,543,446. Of this capacity, the City has utilized \$35,047,658. The remaining total voted and non-voted general obligation debt capacity is \$197,495,788.

Legal Debt Capacity Calculation

Assessed Value (2016 Tax Year)		\$9,301,737,832
Limited Tax General Obligation Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		139,526,067
Less: Outstanding Limited Tax General Obligation Bonds	31,045,000	
Other Debt Obligations	4,002,658	
Total Nonvoted Debt Outstanding		35,047,658
Total Remaining Limited Tax General Obligation Debt Capacity (Nonvoted)		<u>\$104,478,409</u>
Total General Obligation Debt Capacity @ 2 1/2% of Assessed Value		232,543,446
Total Nonvoted Debt Outstanding	35,047,658	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		35,047,658
Total Remaining General Obligation Debt Capacity (Voted and Nonvoted)		<u>\$197,495,788</u>



General Obligation Debt

Outstanding General Obligation Bonds and Other Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/16	Unmatured Debt as of 12/31/16
Non-voted (LTGO) Bonds						
2011 Qual Energy Conserv LTGO	04/27/11	12/01/25	5.43%	6,480,000	380,000	6,100,000
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,370,000	3,830,000	10,540,000
2014 Solid Waste LTGO Refunding A	12/17/14	12/01/25	3.00%-4.00%	3,170,000	-	3,170,000
2014 Solid Waste LTGO Refunding B	12/17/14	12/01/20	.40%-2.35%	2,280,000	535,000	1,745,000
2016 LTGO Refunding Series A	04/20/16	12/01/27	.60 - 4.00%	8,815,000	-	8,815,000
2016 LTGO Refunding Series B	04/20/16	12/01/19	.60 - 4.00%	825,000	150,000	675,000
Total General Obligation Bonds				35,940,000	4,895,000	31,045,000
Notes Payable, Public Works Trust, EDI, and Certificate of Participation Loans						
Drake Property Note Payable	12/31/92	12/31/22	7.00%	225,000	137,205	87,795
*Street Resurfacing PWT Loan	07/25/02	07/01/22	0.50%	2,975,000	2,027,390	947,610
EDI - West Bakerview Overpass	03/29/12	03/29/19	1.00%	350,000	197,010	152,990
2014 WA State COP - Six Ambulances	08/28/14	06/01/24	2.13%	867,507	140,634	726,873
2015 WA State COP - LED Lights	09/24/15	12/01/27	2.70%	3,205,000	170,000	3,035,000
Total Other General Obligation Debt				7,622,507	2,672,239	4,950,268
Total Long Term General Debt				\$ 43,562,507	\$ 7,567,239	\$ 35,995,268

Annual Debt Service Requirements to Maturity for General Obligation Debt

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2017	1,760,000	1,127,818	511,400	177,733	3,576,951
2018	2,055,000	1,070,513	531,673	160,920	3,818,106
2019	1,845,000	1,031,610	547,214	143,089	3,566,913
2020	1,980,000	992,668	511,018	124,476	3,608,162
2021	2,155,000	928,155	531,621	105,584	3,720,360
Future	21,250,000	3,144,895	2,317,341	271,085	26,983,321
	\$ 31,045,000	\$ 8,295,659	\$ 4,950,268	\$ 982,887	\$ 45,273,813

Local Improvement District Bonds

Debt service requirements for local improvement bonds are met by the collection of assessments levied against property owners. The assessments are liens against the property and subject to foreclosure. A local improvement district guaranty fund has been established as a reserve to meet debt service requirements on local improvement district debt in the event that assessment collections are insufficient.

Long Term Debt Summary

Revenue Bonds

Debt service requirements for revenue bonds are paid from specific revenues of a City enterprise. Customers of these activities pay a fee for services that cover operating and debt related costs.

Outstanding Revenue Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/2016	Unmatured Debt as of 12/31/2016
Revenue Bonds						
2008 Water	08/21/08	08/01/18	3.00%-4.25%	6,040,000	4,585,000	1,455,000
2011 Sewer	09/27/11	08/01/41	2.00%-5.00%	42,655,000	1,830,000	40,825,000
2012 Water Refunding	03/29/12	08/01/24	2.00%-4.00%	3,275,000	595,000	2,680,000
2013 Sewer	08/27/13	08/01/43	4.25%-5.00%	15,785,000	-	15,785,000
2015 Water Refunding	11/10/15	08/01/26	2.17%	4,035,000	75,000	3,960,000
Total Revenue Bonds				71,790,000	7,085,000	64,705,000
Public Works Trust Loans and Notes						
PWTF Water Main Replacement	07/25/02	07/01/22	0.50%	1,938,000	1,324,300	613,700
PWTF Water Pre-treatment Plant	06/01/14	10/01/34	1.50%	921,191	6,253	914,938
DOE L1200033 Padden Creek Daylighting	05/10/13	12/31/36	2.60%	1,426,000	-	1,426,000
DOE L1400025 Texas/Columbia Storm Mains	12/31/14	12/31/23	1.10%	126,567	-	126,567
DOE L1300017 Squalicum Crk Re-route Ph I	07/01/15	12/31/36	2.70%	528,632	-	528,632
DOE L1400010 Squalicum Crk Re-route Ph II	07/01/15	12/31/36	2.30%	543,536	-	543,536
DOE EL160594 Squalicum Crk Re-route Ph III	07/01/15	12/31/38	2.40%	23,545	-	23,545
EDI North End Regional Stormwater Facility	12/18/15	12/18/22	1.00%	1,675,000	232,202	1,442,798
Total Other Obligations Debt				7,182,471	1,562,755	5,619,716
Total Long Term General Debt				\$ 78,972,471	\$ 8,647,755	\$ 70,324,716

Annual Estimated Debt Service Requirement on Revenue Debt

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
2017	2,263,000	2,931,718	435,237	111,262	\$ 5,741,217
2018	2,338,000	2,853,250	493,565	90,046	\$ 5,774,861
2019	1,368,000	2,767,464	525,133	89,608	\$ 4,750,205
2020	1,417,000	2,720,420	530,271	78,882	\$ 4,746,573
2021	1,466,000	2,671,781	535,506	72,061	\$ 4,745,348
Future	55,853,000	35,796,110	3,100,004	499,311	\$ 95,248,425
	\$ 64,705,000	\$ 49,740,743	\$ 5,619,716	\$ 941,170	\$ 121,006,629

Budgeted Positions – Introduction

Salary ranges for each position are summarized in the following Budgeted Positions List by department.

[Labor agreements and 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 had not been reached prior to adoption of the budget, the most recent contract salary ranges are shown in the Budgeted Positions List.

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 pays.

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 2017 is \$2,131 per month.

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 - Public Safety

Police Department

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2017
	2016	2017	2018		
POLICE DEPARTMENT					
Accounting Technician	2.0	2.0	2.0	B	\$3,621-\$4,339
Crime Scene Investigators	4.0	4.0	4.0	D	\$6,969-\$7,430
Department System Specialist	0.0	1.0	1.0	S	\$5,909-\$7,095
Deputy Chief of Police	2.0	2.0	2.0	E	\$10,589
Detectives	9.0	9.0	9.0	D	\$6,969-\$7,430
Evidence and ID Officer	2.0	2.0	2.0	D	\$7,393-\$7,883
GIS Analyst	1.0	1.0	1.0	S	\$5,250-\$6,949
Lieutenants	6.0	6.0	6.0	O	\$9,605
Neighborhood Code Compliance Officer	1.0	1.0	1.0	B	\$4,317-\$5,183
Parking Enforcement Officer	4.0	4.0	4.0	B	\$3,621-\$4,339
Patrol Officers (includes temp CSIs and Detectives)	70.0	72.0	74.0	D	\$4,925-\$7,004
Police Chief	1.0	1.0	1.0	E	\$11,743
Police Support Services Specialist	15.0	15.0	15.0	B	\$3,412-\$4,094
Program Manager 1	1.0	1.0	1.0	S	\$6,269-\$7,527
Program Specialist	3.0	3.0	3.0	S	\$4,665-\$5,600
Program Technician	1.0	1.0	1.0	E	\$4,328-\$5,287
Sergeants	15.0	15.0	15.0	D	\$7,837-\$8,355
Support and Services Supervisor	1.0	1.0	1.0	S	\$4,397-\$5,279
Systems Analyst 1	1.0	1.0	1.0	S	\$5,250-\$6,949
Tech Support & Applications Specialist	2.0	1.0	1.0	B	\$5,157-\$6,192
Traffic Officers	6.0	6.0	6.0	D	\$6,969-\$7,430
Warrant Officer	2.0	2.0	2.0	B	\$4,588-\$5,499
What-Comm Deputy Director	1.0	1.0	1.0	E	\$7,312-\$8,931
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	26.0	26.0	26.0	P	\$3,749-\$4,745*
Subtotal Regular Employees	176.0	178.0	180.0		
Temporary Labor	0.4	0.4	0.4	T	
TOTAL POLICE DEPARTMENT	176.4	178.4	180.4		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	26.0	25.0	25.0	B	AFSCME 114
Uniformed Employee Group	106.0	108.0	110.0	D	Police Guild
Non-Represented Employee Group	5.0	5.0	5.0	E	Non-Union
Police Lieutenants Employee Group	6.0	6.0	6.0	O	F O P
Public Safety Dispatch Group	26.0	26.0	26.0	P	W-C Disp Guild
Supervisor/Professional Employee Group	7.0	8.0	8.0	S	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	T	Non-Union

Fire Department

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
FIRE DEPARTMENT					
Accounting Assistant 2	0.0	1.0	1.0	B	\$3,218-\$3,861
Accounting Technician	1.0	1.0	1.0	B	\$3,621-\$4,339
Administrative Secretary	0.0	1.0	1.0	B	\$3,621-\$4,339
Ambulance Billing and Reimburse Spec 1,2	2.0	0.0	0.0	B	--
Assistant Fire Chief	2.0	2.0	2.0	E	\$10,589
Battalion Chiefs	4.0	4.0	4.0	F	\$9,054-\$9,435
Captains	30.0	38.0	38.0	C	\$7,459-\$8,424
Communications Operations Officer	1.0	1.0	1.0	M	\$5,569-\$5,939
Division Chief	2.0	2.0	2.0	F	\$9,054-\$9,435
Fire Chief	1.0	1.0	1.0	E	\$11,743
Fire Inspectors	3.0	3.0	3.0	C	\$7,459-\$8,424
Fire Marshal	1.0	1.0	1.0	F	\$9,054-\$9,435
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	M	\$3,826-\$4,868
Firefighters, FF/Paramedics, FF/Inspectors	88.0	88.0	88.0	C	\$5,434-\$6,928
Office Assistant 2	2.0	1.0	1.0	B	\$3,027-\$3,639
Permit Technician	1.0	1.0	1.0	B	\$4,074-\$4,885
Program Coordinator	1.0	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	S	\$6,269-\$7,527
Program Manager 1	1.0	1.0	1.0	E	\$6,139-\$7,499
Systems Analyst 2	1.0	1.0	1.0	S	\$6,269-\$8,298
TOTAL FIRE DEPARTMENT	154.0	160.0	160.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	6.0	5.0	5.0	B	AFSCME 114
Fire Uniformed Employee Group	121.0	129.0	129.0	C	IAFF 106
Non-Represented Employee Group	4.0	4.0	4.0	E	Non-Union
Fire Staff Officers Group	7.0	7.0	7.0	F	IAFF 106S
EMS Dispatch Group	13.0	13.0	13.0	M	AFSCME 114F
Supervisor/Professional Employee Group	3.0	2.0	2.0	S	Teamster 231

Municipal Court

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
JUDICIAL SERVICES DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	B	\$3,621-\$4,339
Court Administrator	1.0	1.0	1.0	E	\$9,959
Court Commissioner	1.0	1.0	1.0	E	\$8,808
Court Process Specialist	7.0	6.0	6.0	B	\$3,412-\$4,094
Division Supervisor	1.0	1.0	1.0	S	\$5,250-\$6,303
Lead Court Process Specialist	1.0	2.0	2.0	B	\$3,621-\$4,339
Municipal Court Judge	1.0	1.0	1.0	O	\$11,743
Program Technician	1.0	1.0	1.0	E	\$4,328-\$5,287
TOTAL JUDICIAL SERVICES	14.0	14.0	14.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Municipal Court Judge	1.0	1.0	1.0	O	Elected
Non-Uniformed Employee Group	9.0	9.0	9.0	B	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	E	Non-Union
Supervisor/Professional Employee Group	1.0	1.0	1.0	S	Teamster 231

Budgeted Positions - Planning and Community Development**Planning and Community Development Department**

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2017
	2016	2017	2018		
PLANNING AND COMMUNITY DEVELOPMENT					
Administrative Secretary	1.0	1.0	1.0	B	\$3,621-\$4,339
Building Official	1.0	1.0	1.0	S	\$7,057-\$8,473
Contract Accounting Specialist	1.0	1.0	1.0	B	\$4,074-\$4,885
Department Manager 2	2.0	2.0	2.0	E	\$7,312-\$8,931
Development Specialist 2	1.0	1.5	1.5	S	\$5,250-\$6,303
Division Supervisor	1.0	1.0	1.0	S	\$5,250-\$6,303
Economic Development Manager	1.0	1.0	1.0	E	\$7,751-\$9,469
GIS Analyst	1.0	1.0	1.0	S	\$5,250-\$6,618
GIS Analyst, Senior	1.0	1.0	1.0	S	\$5,909-\$7,450
Housing Rehab. Specialist	1.0	1.0	1.0	B	\$4,317-\$5,183
Inspectors	5.0	5.0	5.0	B	\$4,588-\$6,967
Office Assistant 2	4.0	4.0	4.0	B	\$3,027-\$3,639
Permit Technician	3.0	3.0	3.0	B	\$4,074-\$4,885
Planner 1, 2	8.0	8.0	8.0	S	\$4,397-\$6,618
Planner, Senior	4.0	4.0	4.0	S	\$6,269-\$7,903
Planning & Comm. Dev. Director	1.0	1.0	1.0	E	\$11,743
Plans Examiner	2.0	2.0	2.0	B	\$5,472-\$6,568
Program Coordinator	1.0	1.0	1.0	S	\$5,250-\$6,303
Program Manager 1	1.0	1.0	1.0	S	\$6,269-\$7,527
Program Specialist	2.0	2.0	2.0	S	\$4,665-\$5,600
Secretary 3	1.0	1.0	1.0	B	\$3,218-\$3,861
Senior Building Inspector	1.0	1.0	1.0	B	\$5,472-\$6,568
Subtotal Regular Employees	44.0	44.5	44.5		
Temporary Labor	1.5	1.5	1.5	T	
TOTAL PLANNING DEPARTMENT	45.5	46.0	46.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	19.0	19.0	19.0	B	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	21.0	21.5	21.5	S	Teamster 231
Temporary Labor Employee Group	1.5	1.5	1.5	T	Non-Union

Hearing Examiner

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2017
	2016	2017	2018		
HEARING EXAMINER					
Administrative Assistant - PT	0.5	0.5	0.5	E	\$3,852-\$4,705
Hearing Examiner	1.0	0.0	0.0	E	--
TOTAL HEARING EXAMINER DEPT.	1.5	0.5	0.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	1.5	0.5	0.5	E	Non-Union

Budgeted Positions - Recreation and Culture

Parks and Recreation Department

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2017
	2016	2017	2018		
PARKS AND RECREATION					
Accounting Assistant 2	1.0	1.0	1.0	B	\$3,218-\$3,861
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	B	\$2,692-\$3,234
Aquatic Leader - PT	0.8	0.8	0.8	B	\$2,250-\$2,705
Department Manager 1	3.0	3.0	3.0	E	\$6,898-\$8,426
Division Supervisor	2.0	2.0	2.0	S	\$5,250-\$6,303
Ed Programs/Activities Coordinator	4.7	4.7	4.7	B	\$3,842-\$4,611
Landscape Architect	1.0	1.0	1.0	S	\$5,570-\$6,687
Office Assistant 1	1.0	1.0	1.0	B	\$2,692-\$3,234
Office Assistant 2	2.0	2.0	2.0	B	\$3,027-\$3,639
Office Assistant 3	1.0	1.0	1.0	B	\$3,218-\$3,861
Park Arborist	1.0	1.0	1.0	B	\$4,317-\$5,183
Park Project Specialist	1.0	1.0	1.0	B	\$4,074-\$4,885
Park Specialist	7.0	7.0	7.0	B	\$4,317-\$5,183
Park Technician	13.0	13.0	13.0	B	\$3,621-\$4,611
Park Volunteer Coordinator	1.0	1.0	1.0	B	\$3,842-\$4,611
Park Worker	4.0	4.0	4.0	B	\$3,218-\$3,861
Parks & Recreation Director	1.0	1.0	1.0	E	\$10,193
Parks Maintenance Aide 2	1.2	1.2	1.2	B	\$2,250-\$2,705
Parks Maintenance Aide 3	9.1	9.1	9.1	B	\$2,538-\$3,042
Program Coordinator	3.0	3.0	3.0	S	\$5,250-\$6,303
Program Manager 1	2.0	2.0	2.0	S	\$6,269-\$7,527
Project Engineer	1.0	1.0	1.0	S	\$6,651-\$8,385
Recreation Instructor	2.0	2.0	2.0	B	\$2,538-\$3,042
Subtotal Regular Employees	64.3	64.3	64.3		
Temporary Labor	22.2	22.1	22.1	T	
TOTAL PARKS AND RECREATION	86.5	86.4	86.4		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	51.3	51.3	51.3	B	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	9.0	9.0	9.0	S	Teamster 231
Temporary Labor Employee Group	22.2	22.1	22.1	T	NU/AFSCME

Budgeted Positions

Library

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
LIBRARY					
Administrative Assistant	1.0	1.0	1.0	E	\$3,852-\$4,705
Cataloging Technician - GF	1.0	1.0	1.0	B	\$3,412-\$4,094
Cataloging Technician - GF PT	0.5	0.5	0.5	B	\$3,412-\$4,094
Division Supervisor	1.0	1.0	1.0	S	\$5,250-\$6,303
Librarian 1 - PT	0.5	0.5	0.5	L	\$4,683-\$6,368
Librarian 2	4.0	4.0	4.0	L	\$4,906-\$6,671
Librarian 3	3.0	3.0	3.0	L	\$5,466-\$7,431
Library Assistant 1, 2 - GF	2.0	2.0	2.0	B	\$3,412-\$4,094
Library Clerk	3.0	3.0	3.0	B	\$3,027-\$3,639
Library Clerk - PT	6.2	6.2	6.2	B	\$3,027-\$3,639
Library Communications/Programming Mgr	1.0	1.0	1.0	E	\$5,464-\$6,674
Library Coordinator	1.0	1.0	1.0	B	\$3,218-\$3,861
Library Director	1.0	1.0	1.0	E	\$9,959
Library Specialist 1	1.0	1.0	1.0	B	\$3,218-\$3,861
Library Specialist 2	2.0	2.0	2.0	B	\$3,412-\$4,094
Library Specialist 2 - PT	1.0	1.0	1.0	B	\$3,412-\$4,094
Library Specialist 3	1.0	1.0	1.0	B	\$4,074-\$4,885
Security Info Attendant - PT	1.5	1.5	1.5	B	\$2,692-\$3,234
Subtotal Regular Employees	31.7	31.7	31.7		
Temporary Labor	13.9	13.9	13.9	T	
TOTAL LIBRARY	45.6	45.6	45.6		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	20.2	20.2	20.2	B	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	E	Non-Union
Professional Librarians Employee Group	7.5	7.5	7.5	L	AFSCME 114L
Supervisor/Professional Employee Group	1.0	1.0	1.0	S	Teamster 231
Temporary Labor Employee Group	13.9	13.9	13.9	T	NU/AFSCME

Museum

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
MUSEUM					
Ed Programs/Activities Coordinator	2.0	2.0	2.0	B	\$3,842-\$4,611
Exhibits Assistant	1.0	1.0	1.0	B	\$3,027-\$3,639
Exhibits Designer	1.0	1.0	1.0	S	\$4,665-\$5,600
Museum Curator	2.0	2.0	2.0	S	\$5,250-\$6,303
Museum Director	1.0	1.0	1.0	E	\$10,744
Museum Technician	1.0	1.0	1.0	B	\$3,621-\$4,339
Office Assistant 3	1.0	1.0	1.0	B	\$3,218-\$3,861
Security Information Attendants - PT	2.2	2.2	2.2	B	\$2,692-\$3,234
Subtotal Regular Employees	11.2	11.2	11.2		
Temporary Labor	2.7	1.8	1.8	T	
TOTAL MUSEUM	13.9	13.0	13.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	7.2	7.2	7.2	B	AFSCME 114
Non-Represented Employee Group	1.0	1.0	1.0	E	Non-Union
Supervisor/Professional Employee Group	3.0	3.0	3.0	S	Teamster 231
Temporary Labor Employee Group	2.7	1.8	1.8	T	Non-Union

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
HUMAN RESOURCES DEPARTMENT					
Financial Technician	2.0	2.0	2.0	E	\$3,427-\$4,186
Human Resources Analyst	3.0	3.0	3.0	E	\$5,155-\$6,298
Human Resources Analyst, Senior	2.0	2.0	2.0	E	\$5,792-\$7,075
Human Resources Assistant	0.0	0.5	0.5	E	\$3,633-\$4,438
Human Resources Generalist	1.0	2.0	2.0	E	\$4,588-\$5,604
Office Technician	0.0	0.5	0.5	E	\$3,233-\$3,951
Payroll Lead	1.0	1.0	1.0	E	\$3,852-\$4,705
Program Manager 2	2.0	2.0	2.0	E	\$6,508-\$7,950
Program Specialist	1.0	1.0	1.0	E	\$4,588-\$5,604
Subtotal Regular Employees	12.0	14.0	14.0		
Temporary Labor	0.7	0.5	0.5	T	
TOTAL HUMAN RESOURCES DEPT.	12.7	14.5	14.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	12.0	14.0	14.0	E	Non-Union
Temporary Labor Employee Group	0.7	0.5	0.5	T	Non-Union

Information Technology Services Department

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
INFORMATION TECHNOLOGY SERVICES DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	B	\$3,621-\$4,339
Applications Manager	1.0	1.0	1.0	B	\$7,751-\$9,469
GIS Analyst Senior	2.0	2.0	2.0	S	\$5,909-\$7,450
Information Tech. Serv. Director	1.0	1.0	1.0	E	\$11,050
Network Administrator	1.0	1.0	1.0	S	\$6,687-\$8,713
Network Technician 2	1.0	1.0	1.0	B	\$3,842-\$4,611
Office Assistant 2	0.6	0.6	0.6	B	\$3,027-\$3,639
Program Coordinator	1.0	1.0	1.0	S	\$5,250-\$6,303
Program Manager 2	1.0	1.0	1.0	S	\$6,651-\$8,804
Systems Analyst 2	8.0	9.0	9.0	S	\$6,269-\$8,298
Tech. Support & Applications Spec.	1.0	1.0	1.0	B	\$5,157-\$6,192
Tech. Support & Training Spec.	5.0	4.6	4.6	B	\$4,861-\$5,830
Television Production Assistant	1.0	1.0	1.0	B	\$4,074-\$4,885
TOTAL INFO TECH SERVICES DEPT.	24.6	25.2	25.2		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	9.6	9.2	9.2	B	AFSCME 114
Non-Represented Employee Group	2.0	2.0	2.0	E	Non-Union
Supervisor/Professional Employee Group	13.0	14.0	14.0	S	Teamster 231

Budgeted Positions

Finance Department

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
FINANCE DEPARTMENT					
Accountant 1, 2	3.0	3.0	3.0	S	\$4,949-\$6,618
Accounting Assistant 1	1.0	1.0	1.0	B	\$3,027-\$3,639
Accounting Assistant 2	2.0	2.0	2.0	B	\$3,218-\$3,861
Accounting Technician	4.0	4.0	4.0	B	\$3,621-\$4,339
Administrative Assistant	1.0	1.0	1.0	E	\$3,852-\$4,705
Budget Analyst	2.0	1.0	1.0	E	\$5,155-\$6,298
Finance Director	1.0	1.0	1.0	E	\$11,743
Office Assistant 2	2.0	2.0	2.0	B	\$3,027-\$3,639
Program Coordinator	1.0	1.0	1.0	S	\$5,250-\$6,303
Program Manager 2	2.0	3.0	3.0	E	\$6,508-\$8,348
Records Management Coordinator	1.0	1.0	1.0	B	\$4,074-\$4,885
Secretary 3	1.0	1.0	1.0	B	\$3,218-\$3,861
TOTAL FINANCE DEPARTMENT	21.0	21.0	21.0		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>S</i>	<i>Teamster 231</i>

Legal Department

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	E	\$5,792-\$7,075
Assistant City Attorney, Senior	4.8	4.8	4.8	E	\$7,312-\$9,379
City Attorney	1.0	1.0	1.0	E	\$11,743
Deputy City Attorney	1.0	1.0	1.0	E	\$7,751-\$9,942
Legal Administrative Assistant	0.7	0.7	0.7	E	\$4,328-\$5,287
Legal Assistant	1.0	1.0	1.0	E	\$3,633-\$4,659
Legal Process Technician	1.0	1.0	1.0	E	\$4,328-\$5,287
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$4,588-\$5,604
Subtotal Regular Employees	12.5	12.5	12.5		
Temporary Labor	0.3	0.4	0.4	T	
TOTAL LEGAL	12.8	12.9	12.9		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>12.5</i>	<i>12.5</i>	<i>12.5</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.3</i>	<i>0.4</i>	<i>0.4</i>	<i>T</i>	<i>Non-Union</i>

Executive Department - Mayor's Office

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
EXECUTIVE DEPARTMENT					
Communications Director	1.0	1.0	1.0	E	\$6,898-\$8,426
Deputy Administrator	1.0	1.0	1.0	E	\$9,155
Executive Assistant	2.0	1.0	1.0	E	\$4,328-\$5,287
Office Assistant	1.0	1.0	1.0	E	\$3,051-\$3,728
Program Coordinator	0.0	1.0	1.0	E	\$5,155-\$6,298
Mayor	1.0	1.0	1.0	O	\$12,095
TOTAL EXECUTIVE	6.0	6.0	6.0		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
Mayor	1.0	1.0	1.0	O	Elected
Non-Represented Employee Group	5.0	5.0	5.0	E	Non-Union

Legislative Department - Council Office

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
LEGISLATIVE					
Council Members	7.0	7.0	7.0	O	\$2,131
Program Technician	1.0	1.0	1.0	E	\$4,328-\$5,287
Senior Legislative Policy Analyst	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$5,464-\$6,674
Subtotal Regular Employees	9.0	9.0	9.0		
Temporary Labor	0.2	0.2	0.2	T	
TOTAL LEGISLATIVE	9.2	9.2	9.2		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
Council Members	7.0	7.0	7.0	O	Elected
Non-Represented Employee Group	2.0	2.0	2.0	E	Non-Union
Temporary Labor Employee Group	0.2	0.2	0.2	T	Non-Union

Budgeted Positions - Public Works**Public Works Department**

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2017
	2016	2017	2018		
PUBLIC WORKS					
Accounting Assistant 2	1.0	1.0	1.0	B	\$3,218-\$3,861
Accounting Technician	2.5	2.5	2.5	B	\$3,621-\$4,339
Administrative Secretary	1.7	2.0	2.0	B	\$3,621-\$4,339
Aquatic Invasive Species Prevention Prog Staff	2.1	3.1	3.1	B	\$2,538-\$3,042
Aquatics Facility Technician	1.0	1.0	1.0	B	\$3,621-\$4,339
Assistant Director	3.0	3.0	3.0	E	\$8,216-\$10,539
Associate Engineering Technician	2.0	2.0	2.0	B	\$3,621-\$4,339
Buyer	2.0	2.0	2.0	B	\$4,074-\$4,885
Communications Electronics Specialist	0.0	2.0	2.0	B	\$5,157-\$6,192
Contract Specialist	1.0	1.0	1.0	B	\$4,074-\$4,885
Custodial Maint. Worker 1	14.0	14.0	14.0	B	\$2,692-\$3,234
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	B	\$2,692-\$3,234
Custodial Maint. Worker 2	1.0	1.0	1.0	B	\$3,027-\$3,639
Department Manager 2	4.0	4.0	4.0	E	\$7,312-\$8,931
Director of Public Works	1.0	1.0	1.0	E	\$11,743
Division Supervisor	2.0	2.0	2.0	S	\$5,250-\$6,303
Division Supervisor 2	6.0	6.0	6.0	S	\$5,570-\$6,687
Ed Programs/Activities Coordinator	1.0	2.8	2.8	B	\$3,842-\$4,611
Electronics Tech, Electronics Spec	5.0	0.0	0.0	B	--
Engineering Assistant	1.0	1.0	1.0	B	\$4,861-\$5,830
Engineering Technician	5.0	5.0	5.0	B	\$4,074-\$4,885
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	B	\$4,317-\$5,499
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B	\$4,861-\$5,830
GIS Technician, Senior	3.0	3.0	3.0	B	\$4,861-\$5,830
Incinerator Operator 1	2.0	2.0	2.0	B	\$4,861-\$5,830
Lab Technician	4.0	4.0	4.0	B	\$4,317-\$5,183
Lead Buyer	1.0	1.0	1.0	B	\$5,472-\$6,568
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	B	\$5,157-\$6,192
Maintenance Specialist	3.0	3.0	3.0	B	\$5,472-\$6,568
Maintenance Technician	7.0	7.0	7.0	B	\$4,861-\$5,830
Maintenance Worker 3	7.0	7.0	7.0	B	\$3,842-\$4,611
Office Assistant 2	2.0	2.0	2.0	B	\$3,027-\$3,639
Office Assistant 3	2.0	2.0	2.0	B	\$3,218-\$3,861
Operations Data Assistant	1.0	1.0	1.0	B	\$3,621-\$4,339
Parking Controls Technician 1	2.0	0.0	0.0	B	--
Parking Controls Technician 2	1.0	0.0	0.0	B	--
Planner 2	1.0	1.0	1.0	S	\$5,250-\$6,618
Plant Operator 1 & 2	10.0	10.0	10.0	B	\$5,157-\$6,568
Plant Operator In Training	4.0	4.0	4.0	B	\$4,861-\$5,830
Program Coordinator	5.0	6.0	6.0	S	\$5,250-\$6,303
Program Coordinator - PT	1.3	0.6	0.6	S	\$5,250-\$6,303
Program Manager 1	9.0	9.0	9.0	S	\$6,269-\$7,527
Program Manager 2	2.0	2.0	2.0	E	\$6,508-\$7,950
Program Manager 2	3.0	3.0	3.0	S	\$6,651-\$7,986
Program Specialist	2.5	2.0	2.0	S	\$4,665-\$5,600

Budgeted Positions

DEPARTMENT	REVISED 2016	ADOPTED		Employee Group	Monthly Salary Range 2017
		2017	2018		
<u>PUBLIC WORKS (continued)</u>					
Project Engineer	6.0	7.0	7.0	S	\$6,651-\$8,385
Project Engineer - LT	1.0	0.0	0.0	S	--
Project Manager	1.0	1.0	1.0	S	\$5,570-\$7,021
Project Records Coordinator	1.0	1.0	1.0	B	\$3,842-\$4,611
Property Acquisition Specialist	1.0	1.0	1.0	B	\$4,861-\$5,830
Safety Specialist	1.0	1.0	1.0	B	\$4,861-\$5,830
Senior Construction Inspector	4.0	4.0	4.0	B	\$4,588-\$5,499
Senior Construction Inspector - PT	0.8	0.8	0.8	B	\$4,588-\$5,499
Senior Permits Reviewer	3.0	3.0	3.0	B	\$4,588-\$5,499
Senior Surface Water Technician	1.0	1.0	1.0	B	\$4,861-\$5,830
Senior Surveyor	1.0	1.0	1.0	B	\$4,317-\$5,183
Service Representative 1, 2	3.0	3.0	3.0	B	\$3,412-\$4,611
Service Writer	1.0	1.0	1.0	B	\$3,842-\$4,611
Signal Systems Specialist	1.0	1.0	1.0	B	\$5,157-\$6,192
Skilled Worker 2	3.0	3.0	3.0	B	\$4,074-\$4,885
Source Control Technician - PT	1.0	1.0	1.0	B	\$3,842-\$4,611
Support and Services Supervisor	1.0	1.0	1.0	S	\$4,397-\$5,279
Systems Analyst 1	1.0	1.0	1.0	S	\$5,250-\$6,949
Traffic Operations Engineer	1.0	1.0	1.0	S	\$5,909-\$7,095
Traffic Signal Technician	0.0	3.0	3.0	B	\$5,157-\$6,192
Utility Engineer	1.0	1.0	1.0	S	\$5,909-\$7,095
Utility Locator	1.0	1.0	1.0	B	\$3,842-\$4,611
Utility Operations Engineer	1.0	1.0	1.0	S	\$5,909-\$7,095
Utility Worker 1, 2; Skilled Worker 1, 2	40.0	45.0	45.0	B	\$3,412-\$4,885
Warehouse Worker	4.0	4.0	4.0	B	\$3,842-\$4,611
Water Distribution Specialist 2, 3, 4, 5	14.0	12.0	12.0	B	\$3,621-\$5,499
Water Quality Specialist	2.0	2.0	2.0	S	\$5,570-\$7,021
Subtotal Regular Employees	233.4	236.3	236.3		
Temporary Labor	24.1	22.4	22.4	T	
TOTAL PUBLIC WORKS	257.5	258.7	258.7		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	<i>178.6</i>	<i>181.7</i>	<i>181.7</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>44.8</i>	<i>44.6</i>	<i>44.6</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>24.1</i>	<i>22.4</i>	<i>22.4</i>	<i>T</i>	<i>Non-Union</i>

Budgeted Positions - Citywide

10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS

Employee Group	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Elected Mayor	1.0	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	87.0	80.1	76.9	79.6	77.1	79.3	76.5	76.0	77.0	77.0
Supervisors and Professionals	106.0	100.0	97.5	97.0	96.0	100.5	102.0	105.8	107.1	107.1
Professional Librarians	8.0	6.3	7.0	6.7	7.0	7.5	7.5	7.5	7.5	7.5
Emergency Med Svcs Dispatch	13.0	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	7.0	7.0	7.0	7.0	7.0
Firefighters	133.0	129.0	133.0	133.0	127.5	123.5	120.0	121.0	129.0	129.0
Police Uniformed	106.0	99.7	101.0	102.0	101.0	103.0	105.0	106.0	108.0	110.0
Police Lieutenants					5.0	6.0	6.0	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	351.6	319.8	310.2	314.9	313.7	325.0	325.1	337.9	338.6	338.6
TOTAL REGULAR	847.6	790.9	781.6	789.2	783.3	799.8	797.1	815.2	828.2	830.2
Temporary Labor	62.6	62.0	60.6	60.2	62.5	62.0	68.0	66.0	63.2	63.2
TOTAL PAID WORKFORCE	910.2	852.9	842.2	849.4	845.8	861.8	865.1	881.2	891.4	893.4

TOTAL BUDGETED POSITIONS

