

2019-20 Preliminary Biennial Budget

City of Bellingham, Washington

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Mayor's Budget Message



MAYOR'S OFFICE

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

TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Kelli Linville

DATE: October 1, 2018

RE: 2019-2020 Biennial Budget

I'm pleased to present to you my proposed 2019-2020 biennial budget. You will find within this document my proposal to make investments in the following key areas: public safety, city amenities, and internal operations. It is my belief that a budget is more than a collection of numbers; it is a guiding document that informs the City's work plan for the next two years and beyond. The budget helps us prioritize the services that we are providing to our community, which are determined by our City rules and regulations as well as the realities of the local economy. While I am pleased that Bellingham continues to recover from the recession, we are still relying on our general fund reserves to make key strategic investments in the community. My approach has always been to help the city grow and thrive while also making sure we stay on budget, maintain a healthy general fund reserve, and focus on key services. This proposal reflects those values.

There are a number of notable budget items that I'd like highlight:

1. **Downtown Library investments:** I'm pleased to work with the Library Board of Trustees to identify their areas of need and to investment in areas that make our library one of most used and loved in the country. I'm proposing that we add staff, technology, and capital improvements as identified by the Library Board of Trustees.

2. **Internal Services:** I'm proposing to add staff in our Information Technology, Human Resources, and Finance departments. While the work of these departments most often happens behind the scenes, they are the backbone of the City's ability to provide the many services and amenities that are enjoyed by our community.
3. **Municipal Court:** I'm proposing to add a Jail Alternatives Coordinator. The City is increasingly being required to keep people out of jail while fulfilling the terms of their sentence. Jail alternatives are a proven method to reduce recidivism and the cost of incarceration. I'm pleased to be able to partner with the judicial branch and City Council in proposing and implementing alternatives to jail that are appropriate and safe.
4. **Public Safety:** As our city grows, so does its need for the professional men and women in our police and fire departments. In the Police department I am proposing to add two police officers in each year for a total of four new officers over the biennium. Additional officers will increase community presence and emphasize our community policing philosophy. In the Fire department I'm also proposing four additional personnel to help meet the growing demands of our community. Moreover, I'm proposing significant additions to equipment and vehicles that will allow the department to have the best available equipment to keep our city safe.
5. **Public Works:** There are number of additions that will support our infrastructure and environmental goals. I'm proposing to add several positions to the stormwater division as well as new equipment. To protect the health of Bellingham Bay and to meet numerous state and federal requirements, it is imperative that we have the right people and equipment. I'm proposing a Climate Action Plan coordinator to help facilitate the necessary work to implement our Climate Action Plan and ensure progress toward those established goals.

Again, I'm pleased to present to you my proposed 2019-2020 biennial budget. I would like to express my appreciation to all of those who informed its creation and development, and I look forward to our continued budget discussions. Thank you.



Mayor Kelli Linville

City Structure and Services

Services Provided by the City

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

Activities owned and / or operated by the City include water, wastewater, and storm water utilities; municipal parking facilities; Lake Padden Golf Course; Bayview Cemetery; Whatcom Museum of History and Art; Bellingham Public Library and Fairhaven Branch Library; nearly 100 parks; a civic stadium; athletic fields, and the Arne Hanna 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.

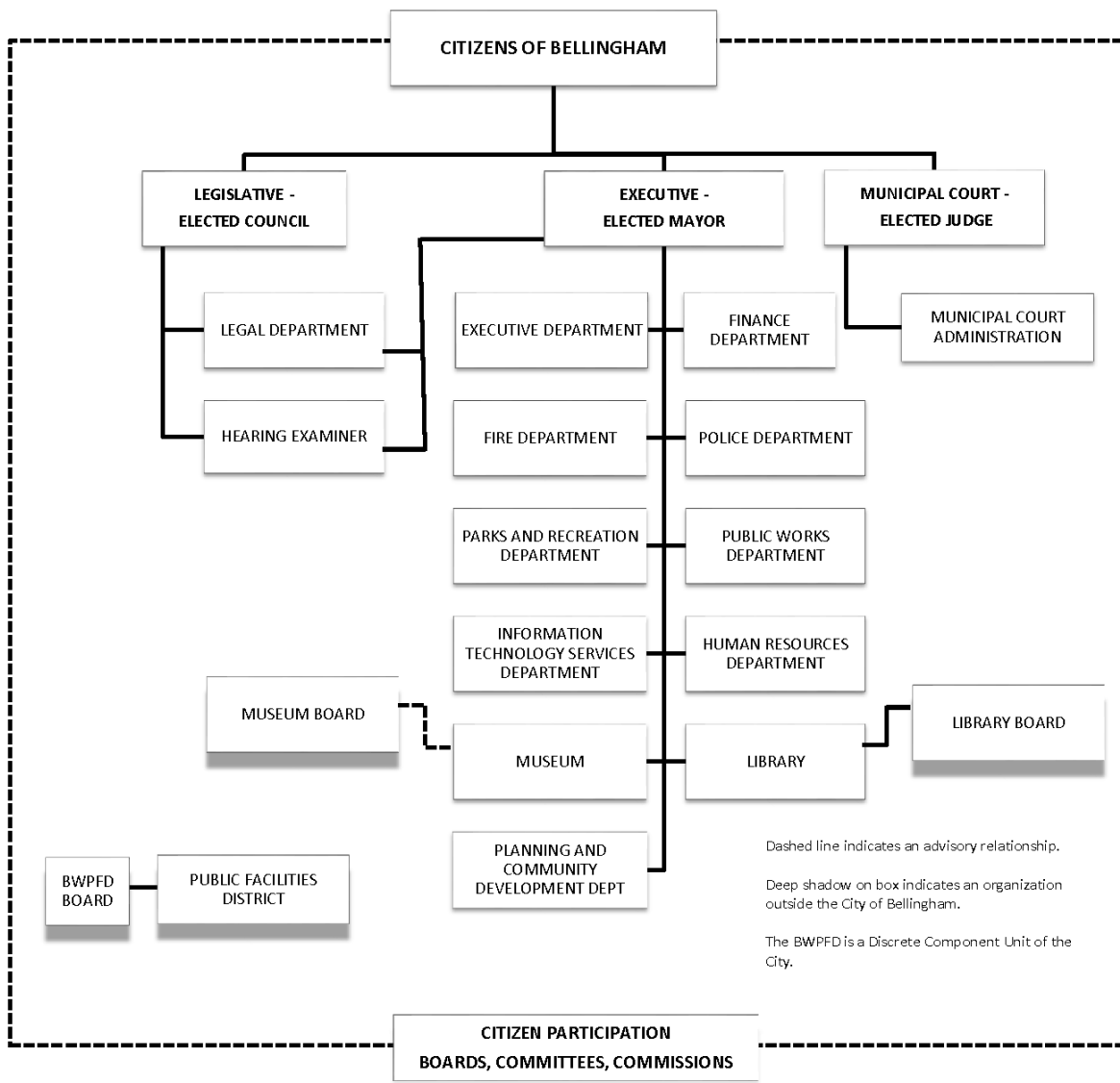
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

2018 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

Vacant 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, David Doll	(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, Rebecca Judd	(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 (Deputy Administrator)	(360) 778-8220
Finance Director, Andy Asbjornsen, Interim	(360) 778-8010
Information Technology Services Department Director, Marty Mulholland	(360) 778-8050
City Attorney, Peter Ruffatto	(360) 778-8270
Public Works Director, Ted Carlson	(360) 778-7900

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 (closed 2018)	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 (page 1 of 2)	Estimated Beginning Reserves	2019-20 Biennium Revenues	2019-20 Biennium Expenditures	Estimated Ending Reserves	Change in Est. Ending Balance	Percent Change
001 General Fund	23,438,732	168,418,430	171,803,367	20,053,795	(3,384,937)	-14%
111 Street Fund	6,162,307	38,598,838	43,803,949	957,196	(5,205,111)	-85%
113 Paths & Trails Reserve Fund	118,737	17,620	1,000	135,357	16,620	14%
126 Library Gift Fund	25,473	100,000	100,156	25,317	(156)	-1%
131 Olympic Pipeline Incident Fund	403,037	-	403,037	-	(403,037)	-100%
134 Olympic - Whatcom Fall Pk Addl Fund	124,180	-	-	124,180	-	0%
136 Environmental Remediation Fund	50,550	1,215,982	1,233,311	33,222	(17,328)	-34%
141 1st 1/4% REET Fund	7,127,778	3,566,872	4,548,893	6,145,757	(982,021)	-14%
142 2nd 1/4% REET Fund	5,133,009	3,572,834	3,213,991	5,491,852	358,843	7%
151 Police Federal Equitable Share Fund	25,857	76,836	83,364	19,329	(6,528)	-25%
152 Asset Forfeiture /Drug Enforce. Fund	80,438	1,798	26,621	55,616	(24,822)	-31%
153 Criminal Justice Fund	275,308	787,794	933,012	130,090	(145,218)	-53%
160 Public Safety Dispatch Fund	1,961,767	14,242,217	14,472,734	1,729,251	(232,516)	-12%
161 Transportation Benefit Dist Fund	6,000,000	15,180,455	19,996,962	1,183,494	(4,816,506)	-80%
162 Publ Educ & Gov Acc TV Fund	317,085	622,534	880,951	58,668	(258,417)	-82%
163 Restricted Equipment/PEG Fund	349,617	260,270	322,200	287,687	(61,930)	-18%
173 Greenways III Fund	9,469,000	11,719,425	14,476,305	6,712,120	(2,756,880)	-29%
177 Park Impact Fund	9,801,361	3,972,018	9,533,567	4,239,812	(5,561,549)	-57%
178 Sportsplex Fund	49,186	6,084	-	55,270	6,084	12%
180 Tourism Fund	840,651	3,619,685	4,321,526	138,811	(701,840)	-84%
181 Low Income Housing Fund	3,571,132	3,144,125	6,715,257	-	(3,571,132)	-100%
190 Community Development Block Grant Fund	-	3,721,704	3,721,703	-	-	0%
191 Home Investment Partnership Grant Fund	-	3,047,451	3,047,451	-	-	0%
224 2004 Sportsplex Acq. LTGO Fund	68,838	580,800	544,176	105,462	36,624	53%
225 2004 PFD/Civic Field LTGO Fund	-	1,463,376	1,463,376	-	-	0%
226 2011 QEC Bond Fund	3,010,640	793,474	-	3,804,114	793,474	26%
227 2016 PFD Refunding Bonds Fund	-	1,928,350	1,928,350	-	-	0%
231 Drake Note Fund	-	35,928	35,928	-	-	0%
235 Governmental Debt Service Fund	-	1,289,874	1,289,875	-	-	0%
245 LID Guaranty Fund	67,849	-	-	67,849	-	0%
371 Waterfront Construction #1 Fund	4,803,037	2,176,198	-	6,979,235	2,176,198	45%
410 Water Fund	8,000,000	53,187,418	58,489,569	2,697,849	(5,302,151)	-66%
411 Watershed Fund	3,907,349	10,974,440	10,951,660	3,930,129	22,780	1%
420 Wastewater Fund	26,730,820	54,229,416	59,206,158	21,754,079	(4,976,741)	-19%
430 Storm Surface Water Utility Fund	1,500,000	28,402,652	28,006,269	1,896,383	396,383	26%
440 Solid Waste Fund	7,155,485	2,984,778	4,846,726	5,293,537	(1,861,948)	-26%
456 Cemetery Fund	280,720	726,676	820,086	187,310	(93,410)	-33%
460 Golf Course Fund	205,507	2,729,388	2,784,231	150,665	(54,842)	-27%
465 Parking Services Fund	2,700,000	4,555,015	7,205,505	49,509	(2,650,491)	-98%
470 Medic One Fund	1,532,987	15,058,827	15,903,185	688,629	(844,358)	-55%
475 Development Services Fund	4,686,325	6,914,255	7,554,332	4,046,248	(640,077)	-14%

Budget Overview

Fund Number and Name (Page 2 of 2)	Estimated Beginning Reserves	2019-20 Biennium Revenues	2019-20 Biennium Expenditures	Estimated Ending Reserves	Change in Est. Ending Balance	Percent Change
510 Fleet Administration Fund	5,000,000	11,559,507	15,426,256	1,133,251	(3,866,749)	-77%
511 Radio Communications Fund	372,922	2,321,826	1,789,286	905,462	532,540	143%
520 Purchasing Material Management Fund	515,494	6,644,247	7,019,558	139,273	(376,221)	-73%
530 Facilities Administration Fund	458,573	15,239,882	15,589,617	108,837	(349,736)	-76%
540 Tech and Telecom Fund	264,865	1,163,988	1,136,083	292,770	27,905	11%
541 Technology Repl and Reserve Fund	3,555,749	795,012	3,254,824	1,095,937	(2,459,812)	-69%
542 Computer Infrastructure Repl Fund	142,380	2,003,413	1,913,366	232,428	90,048	63%
543 GIS Administration Fund	113,867	831,288	833,689	111,466	(2,401)	-2%
550 Claims, Lit & Prop Loss Fund	5,198,351	2,092,648	2,653,785	4,637,215	(561,136)	-11%
561 Unemployment compensation Fund	541,092	291,132	357,561	474,664	(66,428)	-12%
562 Workers Comp Self-Insurance Fund	1,048,210	1,133,092	1,682,090	499,212	(548,998)	-52%
565 Health Benefits Fund	500,000	36,193,995	34,245,441	2,448,554	1,948,554	390%
570 PW Admin & Engineering Fund	583,623	16,797,787	17,263,338	118,071	(465,552)	-80%
612 Firefighter's Pensions Fund	11,232,040	5,184,108	3,880,477	12,535,671	1,303,631	12%
613 Police Officer's Pensions Fund	7,816,265	2,907,500	2,243,127	8,480,638	664,373	9%
701 Greenways Maintenance Endowmnt Fund	4,086,848	1,007,568	27,589	5,066,827	979,979	24%
702 Nat Res Protect & Restore Fund	3,422,335	402,878	18,014	3,807,199	384,864	11%
965 Public Facilities District Fund	2,269,558	3,438,373	3,793,217	1,914,714	(354,844)	-16%
Grand Total	187,096,935	573,946,349	617,796,101	143,247,183	(43,849,752)	-23%

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.

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	23,438,732	51,886,473	3,147,327	4,803,037	56,699,193	18,295,127	19,048,305	7,509,183	2,269,558	187,096,935
TAXES	139,140,663	53,655,812	-	2,071,306	4,511,547	1,400,000	4,030,000	-	3,366,969	208,176,297
LICENSES AND PERMITS	1,865,800	602,000	-	-	3,790,430	100,000	-	-	-	6,358,230
INTERGOVERNMENTAL REVENUE	5,891,406	30,382,226	-	-	5,004,921	502,608	240,000	-	-	42,021,161
CHARGES FOR GOODS AND SERVICES	17,975,221	17,748,457	746,536	-	140,327,408	86,866,358	-	-	-	263,663,980
FINES AND PENALTIES	1,616,092	-	-	-	1,057,202	-	-	-	-	2,673,294
MISCELLANEOUS REVENUE	1,929,248	2,086,047	1,664,921	104,892	14,381,074	1,118,852	3,600,540	233,600	71,404	25,190,578
NON REVENUES	-	-	2,368,809	-	-	-	221,068	1,176,846	-	3,766,723
OTHER FINANCING SOURCES	-	3,000,000	1,325,802	-	10,690,281	7,080,000	-	-	-	22,096,083
TOTAL REVENUE	168,418,430	107,474,544	6,106,068	2,176,198	179,762,865	97,067,817	8,091,608	1,410,446	3,438,373	573,946,346
NON-EXPENDITURES	1,605,438	7,428,432	-	-	7,031,000	1,330,000	-	-	-	17,394,870
SALARIES AND WAGES	87,280,551	13,412,428	-	-	30,406,510	17,762,981	43,030	-	-	148,905,498
PERSONNEL BENEFITS	37,682,519	6,784,391	-	-	14,199,137	9,223,300	4,207,161	-	-	72,096,508
SUPPLIES	5,045,048	2,428,663	-	-	9,131,711	8,016,648	98,680	-	-	24,720,749
OTHER SERVICES AND CHARGES	39,854,951	38,956,296	-	-	96,284,653	54,300,508	1,774,734	45,602	80,060	231,296,804
CAPITAL OUTLAYS (6000 EXP OBJ)	333,000	62,755,780	-	-	27,196,640	11,869,000	-	-	-	102,154,420
DEBT SERVICE PRINCIPAL	-	-	3,868,234	-	5,476,059	-	-	-	2,611,649	11,955,943
DEBT SERVICE INTEREST/COSTS	1,861	70,000	1,393,470	-	6,042,010	662,460	-	-	1,101,508	9,271,309
TOTAL EXPENDITURE	171,803,367	131,835,989	5,261,705	-	195,767,720	103,164,895	6,123,604	45,602	3,793,217	617,796,101
Net Surplus/(Deficit)	(3,384,937)	(24,361,445)	844,363	2,176,198	(16,004,855)	(6,097,078)	1,968,004	1,364,844	(354,844)	(43,849,755)
ESTIMATED ENDING RESERVE BALANCE	20,053,795	27,525,028	3,991,690	6,979,235	40,694,338	12,198,049	21,016,309	8,874,027	1,914,714	143,247,180

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.

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	2015 Actual	2016 Actual	2017 Actual	2018 Revised Budget	2019 Preliminary Budget	2020 Preliminary Budget
INVENTORY USED AND ADJUSTMENTS	239,960	58,845	-	-	-	-
BAD DEBT EXPENSE	75,478	30,208	-	-	-	-
TRANSFERS OUT	5,410,319	5,051,138	6,875,884	11,156,296	10,149,306	6,094,496
INTERFUND LOANS PRINCIPAL	2,058,195	1,908,988	630,430	608,372	681,068	470,000
NON-EXPENDITURES	7,783,953	7,049,179	7,506,314	11,764,668	10,830,374	6,564,496
SALARIES AND WAGES	56,698,162	60,821,257	62,513,004	70,010,358	70,922,508	72,915,248
OVERTIME AND HAZARD DUTY	2,781,500	2,833,292	3,943,611	597,356	2,722,932	2,344,809
SALARIES AND WAGES	59,479,662	63,654,549	66,456,615	70,607,714	73,645,440	75,260,058
PERSONNEL BENEFITS	22,591,586	24,641,820	25,789,695	30,704,085	33,374,499	34,538,409
PENSION & DISABILITY PAYMENTS	1,829,234	1,686,628	1,970,866	2,111,735	2,091,800	2,091,800
PERSONNEL BENEFITS	24,420,820	26,328,448	27,760,561	32,815,820	35,466,299	36,630,209
OFFICE AND OPERATING SUPPLIES	5,254,290	6,142,919	6,198,075	6,377,190	7,256,282	7,209,235
FUEL CONSUMED	501,430	487,470	556,547	828,951	717,618	717,618
PURCHASES FOR RESALE	1,153,679	1,834,812	977,147	3,259,280	2,044,400	2,044,400
SMALL TOOLS AND MINOR EQUIPMENT	1,899,980	2,175,216	2,451,450	1,504,419	3,049,348	1,681,848
WAREHOUSE	1,335,571	1,917,681	1,035,094	828,314	-	-
SUPPLIES	10,144,950	12,558,099	11,218,313	12,798,155	13,067,648	11,653,101
PROFESSIONAL SERVICES	42,395,783	42,145,364	45,209,955	61,949,117	51,026,064	48,592,909
COMMUNICATION	998,937	1,027,906	1,193,596	1,133,288	1,618,612	1,613,462
TRAVEL	224,425	299,392	281,965	471,080	455,797	414,684
TAXES & OPERATING ASSESSMENTS	8,765,642	9,460,242	9,825,991	9,451,165	9,726,985	9,826,985
OPERATING RENTALS AND LEASES	6,442,376	6,787,390	7,941,930	8,006,004	8,344,011	8,563,922
INSURANCE	1,680,400	1,672,164	1,661,564	1,815,174	1,652,383	1,652,383
UTILITY SERVICE	4,645,858	5,025,988	4,739,566	4,884,710	4,905,407	4,953,907
REPAIRS & MAINTENANCE	13,658,733	10,006,771	11,219,813	18,736,828	39,285,958	16,687,352
MISCELLANEOUS	4,757,152	5,274,229	5,427,981	6,329,021	11,791,411	10,184,572
OTHER SERVICES AND CHARGES	83,569,306	81,699,446	87,502,361	112,776,387	128,806,628	102,490,176
INTERGOVERNMENTAL PROF SERV	5,371,620	4,526,131	3,642,064	4,732,146	-	-
INTERGOVERNMENTAL PAYMENTS	-	1,068,075	-	-	-	-
INTERGOVERNMENTAL SERVICES	5,371,620	5,594,206	3,642,064	4,732,146	-	-
LAND	8,398,174	592,290	444,681	5,984,982	4,100,000	5,100,000
BUILDINGS AND STRUCTURES	-	346	-	3,500,000	125,000	280,000
OTHER IMPROVEMENTS	22,349,968	7,934,804	8,480,542	25,524,924	17,191,480	23,802,000
MACHINERY AND EQUIPMENT	5,443,599	4,157,672	3,479,476	14,313,731	8,772,300	4,911,000
CONSTRUCTION OF FIXED ASSETS	6,578,191	3,623,899	10,059,787	42,980,933	23,278,000	14,594,640
CAPITAL OUTLAYS (6000 EXP OBJ)	42,769,932	16,309,011	22,464,486	92,304,570	53,466,780	48,687,640
GENERAL OBLIGATION BONDS	1,570,000	1,820,000	1,760,000	2,055,000	1,845,000	1,980,000
REVENUE BONDS	6,048,328	12,923,458	2,263,000	4,281,337	1,368,000	1,417,000
OTHER NOTES	3,039,392	752,129	1,053,972	922,075	1,327,750	1,355,038
INTERGOVERNMENTAL LOANS	497,717	10,330,218	582,840	820,588	1,303,274	1,359,880
DEBT SERVICE PRINCIPAL	11,155,437	25,825,805	5,659,812	8,079,000	5,844,024	6,111,919
INTEREST ON INTERFUND DEBT	34,187	38,155	33,029	(24,829)	36,861	35,000
INTEREST ON LT EXTERNAL DEBT	4,848,124	4,846,725	4,965,788	5,101,762	4,673,348	4,522,099
DEBT ISSUE COSTS	92,324	113,414	-	-	-	-
DEBT REGISTRATION COSTS	4,901	4,331	3,727	1,405	2,000	2,000
DEBT SERVICE INTEREST/COSTS	4,979,536	5,002,625	5,002,544	5,078,338	4,712,209	4,559,100
TOTAL EXPENDITURE	249,675,217	244,021,368	237,213,070	350,956,798	325,839,404	291,956,697

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	17,725,097	20,363,675	23,461,426	22,793,570	23,438,732	21,016,205
TAXES	59,630,988	61,934,465	64,377,047	64,280,167	68,798,237	70,342,426
LICENSES AND PERMITS	852,969	1,051,316	985,712	922,900	932,900	932,900
INTERGOVERNMENTAL REVENUE	1,628,320	2,518,915	2,959,119	2,970,107	2,925,090	2,966,316
CHARGES FOR GOODS AND SERVICES	8,473,706	7,880,683	8,179,058	7,964,314	9,005,713	8,969,508
FINES AND PENALTIES	985,826	855,443	755,587	1,010,619	808,046	808,046
MISCELLANEOUS REVENUE	1,031,594	553,811	1,051,996	778,130	964,124	965,124
OTHER FINANCING SOURCES	150,000	517,613	1,405,000	650,000	-	-
TOTAL REVENUE	72,753,403	75,312,246	79,713,520	78,576,236	83,434,110	84,984,320
NON-EXPENDITURES	2,865,013	2,864,891	2,580,500	4,323,665	1,433,253	172,185
SALARIES AND WAGES	35,198,236	37,643,073	39,738,404	41,895,501	43,123,859	44,156,692
PERSONNEL BENEFITS	13,262,540	14,159,750	14,899,727	17,494,330	18,538,600	19,143,919
SUPPLIES	2,031,385	2,352,918	2,541,210	2,149,264	2,635,524	2,409,524
OTHER SERVICES AND CHARGES	12,775,897	13,282,917	14,183,588	15,986,070	20,026,541	19,828,410
INTERGOVERNMENTAL SERVICES	2,469,477	2,195,466	2,375,920	2,196,777	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,503,982	77,204	31,831	(14,060)	97,000	236,000
DEBT SERVICE INTEREST/COSTS	8,293	6,339	5,070	3,130	1,861	-
TOTAL EXPENDITURE	70,114,825	72,582,559	76,356,251	84,034,677	85,856,637	85,946,730
Net Surplus/(Deficit)	2,638,578	2,729,687	3,357,269	(5,458,441)	(2,422,527)	(962,410)
ESTIMATED ENDING RESERVE BALANCE	20,363,675	23,093,362	26,818,695	17,335,129	21,016,205	20,053,795

001 General Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
Expenditures by Department						
D000 GF - Shared and Non-Departmental	3,795,997	3,836,001	2,660,404	5,998,094	3,780,084	2,577,736
D110 GF - Mayor	860,919	856,855	893,610	1,005,904	1,161,120	1,096,113
D120 GF - City Council	492,697	518,354	568,065	604,468	644,294	668,553
D170 GF - Hearing Examiner	73,847	85,152	92,451	121,067	110,236	112,024
D180 GF - Museum	1,437,398	1,468,225	1,534,501	1,769,906	1,565,107	1,615,232
D190 GF - Library	4,176,841	4,537,811	4,447,899	4,707,612	5,393,737	5,740,898
D210 GF - Finance	2,051,684	2,039,791	2,117,401	2,909,548	2,393,895	2,473,566
D220 GF - Human Resources	1,155,827	1,140,296	1,281,091	1,571,546	1,667,721	1,776,561
D250 GF - Information Technology Service:	2,610,134	2,804,493	2,954,348	3,489,771	3,641,260	3,720,419
D260 GF - Legal	1,553,833	1,618,255	1,678,633	2,143,177	2,037,858	2,091,503
D270 GF - Municipal Court	1,932,542	2,057,681	1,958,398	2,415,087	2,464,743	2,502,006
D400 GF - Parks and Recreation	7,220,506	7,526,182	7,766,129	9,192,827	9,454,864	9,671,719
D500 GF - Planning	2,778,004	2,850,714	2,851,748	3,853,721	3,545,208	3,484,825
D700 GF - Fire	16,753,382	17,295,748	20,374,778	18,058,776	20,098,015	19,988,534
D800 GF - Police	23,221,213	23,947,000	25,176,793	26,193,173	27,898,495	28,427,041
General Fund Total Expenditures	70,114,825	72,582,559	76,356,251	84,034,677	85,856,637	85,946,730

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	10,275,454	8,227,496	8,172,771	5,625,213	6,281,044	3,055,675
TAXES	7,745,314	8,135,797	8,615,338	7,850,000	8,700,000	8,800,000
LICENSES AND PERMITS	3,410	3,850	1,050	62,220	1,000	1,000
INTERGOVERNMENTAL REVENUE	8,207,197	3,877,361	4,397,844	12,916,898	3,088,000	12,698,000
CHARGES FOR GOODS AND SERVICES	1,577,118	1,206,598	2,102,859	1,224,029	1,569,713	1,588,713
MISCELLANEOUS REVENUE	160,306	373,230	683,166	143,597	185,016	185,016
OTHER FINANCING SOURCES	3,554,473	19,642	-	-	300,000	1,500,000
TOTAL REVENUE	21,247,818	13,616,479	15,800,258	22,196,744	13,843,729	24,772,729
NON-EXPENDITURES	292,992	584,427	590,949	684,410	762,121	557,311
SALARIES AND WAGES	1,274,847	1,570,964	1,564,465	1,703,759	1,748,460	1,801,442
PERSONNEL BENEFITS	562,649	678,617	682,229	802,120	917,931	951,213
SUPPLIES	597,256	530,655	759,469	607,833	610,457	610,457
OTHER SERVICES AND CHARGES	11,376,538	8,512,245	8,616,835	8,821,244	7,415,129	7,063,428
OBSOLETE INTERGOVT SERVICES	114,631	74,730	89,348	107,825	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,041,445	1,880,445	3,641,613	11,537,473	5,615,000	15,752,000
DEBT SERVICE INTEREST/COSTS	35,418	-	-	-	-	-
TOTAL EXPENDITURE	23,295,776	13,832,083	15,944,909	24,264,664	17,069,098	26,735,851
Net Surplus/(Deficit)	(2,047,958)	(215,604)	(144,650)	(2,067,920)	(3,225,369)	(1,963,122)
ESTIMATED ENDING RESERVE BALANCE	8,227,496	8,011,892	8,028,121	3,557,293	3,055,675	1,092,553

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	1,919,276	734,806	604,636	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	888,023	(275,508)	-	-
MISCELLANEOUS REVENUE	8,727	3,135	4,072	-	-	-
OTHER FINANCING SOURCES	1,002,000	80,267	-	450,000	-	-
TOTAL REVENUE	1,010,727	83,402	892,095	174,492	-	-
SUPPLIES	48,325	27,859	26,053	-	-	-
OTHER SERVICES AND CHARGES	2,146,872	185,713	1,559,271	174,492	-	-
TOTAL EXPENDITURE	2,195,197	213,572	1,585,324	174,492	-	-
Net Surplus/(Deficit)	(1,184,470)	(130,169)	(693,229)	-	-	-
ESTIMATED ENDING RESERVE BALANCE	734,806	604,637	(88,593)	-	-	-

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 will close in 2018.

Library Gift Fund

126 Library Gift Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	81,630	78,451	77,700	58,733	25,473	25,395
MISCELLANEOUS REVENUE	57,567	72,992	61,436	50,000	50,000	50,000
TOTAL REVENUE	57,567	72,992	61,436	50,000	50,000	50,000
SUPPLIES	56,426	44,834	66,399	53,601	50,000	50,000
OTHER SERVICES AND CHARGES	4,320	28,909	2,568	41,095	78	78
TOTAL EXPENDITURE	60,747	73,743	68,967	94,696	50,078	50,078
Net Surplus/(Deficit)	(3,179)	(751)	(7,531)	(44,696)	(78)	(78)
ESTIMATED ENDING RESERVE BALANCE	78,451	77,700	70,169	14,037	25,395	25,317

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	504,373	493,683	482,840	471,518	403,037	-
MISCELLANEOUS REVENUE	4,383	2,106	4,848	5,472	-	-
OTHER FINANCING SOURCES	10,110	10,398	-	-	-	-
TOTAL REVENUE	14,493	12,504	4,848	5,472	-	-
SALARIES AND WAGES	15,418	13,787	6,485	14,266	-	-
PERSONNEL BENEFITS	5,222	4,406	2,742	6,359	-	-
SUPPLIES	3,829	474	6,049	53,951	-	-
OTHER SERVICES AND CHARGES	714	6,321	1,519	1,443	3,037	-
TOTAL EXPENDITURE	25,183	24,988	16,794	76,018	403,037	-
Net Surplus/(Deficit)	(10,690)	(12,484)	(11,946)	(70,546)	(403,037)	-
ESTIMATED ENDING RESERVE BALANCE	493,683	481,199	470,894	400,971	-	-

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	250,834	242,715	242,455	228,510	124,180	124,180
MISCELLANEOUS REVENUE	2,159	1,045	2,385	-	-	-
TOTAL REVENUE	2,159	1,045	2,385	-	-	-
OTHER SERVICES AND CHARGES	588	587	530	522	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,690	719	13,415	182,706	-	-
TOTAL EXPENDITURE	10,279	1,306	13,945	183,228	-	-
Net Surplus/(Deficit)	(8,119)	(261)	(11,560)	(183,228)	-	-
ESTIMATED ENDING RESERVE BALANCE	242,715	242,454	230,895	45,282	124,180	124,180

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	343,109	332,296	261,200	3,591,459	50,550	341,886
INTERGOVERNMENTAL REVENUE	292,488	182,252	138,843	-	-	-
MISCELLANEOUS REVENUE	170,100	210,377	382,592	5,984	7,991	7,991
OTHER FINANCING SOURCES	400,000	400,000	600,000	600,000	600,000	600,000
TOTAL REVENUE	862,589	792,629	1,121,435	605,984	607,991	607,991
SALARIES AND WAGES	6,090	1,633	13,149	(13,149)	-	-
PERSONNEL BENEFITS	-	539	4,584	(4,584)	-	-
OTHER SERVICES AND CHARGES	783,427	693,178	765,013	3,692,808	316,655	916,655
OBSOLETE INTERGOVT SERVICES	83,886	50,475	89,592	260,778	-	-
TOTAL EXPENDITURE	873,402	745,825	872,337	3,935,853	316,655	916,655
Net Surplus/(Deficit)	(10,813)	46,804	249,097	(3,329,868)	291,336	(308,664)
ESTIMATED ENDING RESERVE BALANCE	332,296	379,100	510,297	261,590	341,886	33,222

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	7,345,371	9,131,763	11,626,421	12,484,633	12,260,787	11,167,852
TAXES	3,663,842	3,762,944	4,270,237	2,800,000	3,600,000	3,200,000
INTERGOVERNMENTAL REVENUE	144,999	377,158	304,387	20,000	20,000	20,000
CHARGES FOR GOODS AND SERVICES	32,318	-	-	-	-	-
MISCELLANEOUS REVENUE	75,486	49,175	136,081	78,466	149,853	149,853
OTHER FINANCING SOURCES	-	-	-	2,500,000	-	-
TOTAL REVENUE	3,916,646	4,189,277	4,710,705	5,398,466	3,769,853	3,369,853
NON-EXPENDITURES	1,317,229	636,003	906,003	674,987	2,450,000	1,900,000
SALARIES AND WAGES	73,050	51,328	67,030	3,050	36,657	37,429
PERSONNEL BENEFITS	-	16,721	22,056	7,688	16,984	17,520
SUPPLIES	-	48	1,124	(1,124)	-	-
OTHER SERVICES AND CHARGES	357,804	413,021	569,168	428,478	884,147	495,147
CAPITAL OUTLAYS (6000 EXP OBJ)	382,171	427,341	973,612	5,898,288	1,475,000	450,000
TOTAL EXPENDITURE	2,130,254	1,544,462	2,538,994	7,011,366	4,862,789	2,900,096
Net Surplus/(Deficit)	1,786,392	2,644,815	2,171,712	(1,612,900)	(1,092,936)	469,757
ESTIMATED ENDING RESERVE BALANCE	9,131,763	11,776,578	13,798,133	10,871,733	11,167,852	11,637,609

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	472,625	444,673	517,454	556,105	381,603	302,069
INTERGOVERNMENTAL REVENUE	390,831	382,231	363,676	626,946	423,085	424,585
MISCELLANEOUS REVENUE	44,590	26,022	51,895	34,657	9,379	9,379
TOTAL REVENUE	435,420	408,253	415,571	661,603	432,464	433,964
SUPPLIES	278,417	203,096	189,363	294,354	373,000	373,000
OTHER SERVICES AND CHARGES	96,137	111,738	209,144	209,161	138,998	157,998
CAPITAL OUTLAYS (6000 EXP OBJ)	88,818	-	29,989	284,286	-	-
TOTAL EXPENDITURE	463,373	314,835	428,496	787,801	511,998	530,998
Net Surplus/(Deficit)	(27,952)	93,418	(12,925)	(126,198)	(79,534)	(97,034)
ESTIMATED ENDING RESERVE BALANCE	444,673	538,091	504,529	429,907	302,069	205,035

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	3,714,220	4,008,833	2,754,288	1,949,557	1,961,767	1,703,995
INTERGOVERNMENTAL REVENUE	1,978,844	1,957,838	2,026,999	1,950,000	1,950,000	1,950,000
CHARGES FOR GOODS AND SERVICES	3,243,726	3,383,361	3,589,690	4,219,158	5,023,699	5,232,058
MISCELLANEOUS REVENUE	33,148	14,119	23,118	23,369	43,230	43,230
TOTAL REVENUE	5,255,719	5,355,318	5,639,806	6,192,527	7,016,929	7,225,288
SALARIES AND WAGES	3,074,302	3,193,156	3,271,026	3,371,446	3,757,729	3,852,214
PERSONNEL BENEFITS	1,184,452	1,314,525	1,337,382	1,580,011	1,801,712	1,864,491
SUPPLIES	39,151	133,362	69,458	135,382	84,629	84,629
OTHER SERVICES AND CHARGES	554,559	1,114,503	1,338,521	633,462	1,230,531	1,247,698
OBSOLETE INTERGOVT SERVICES	21,324	21,324	6,000	21,324	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	87,319	616,445	407,476	661,211	398,100	151,000
TOTAL EXPENDITURE	4,961,106	6,393,315	6,429,863	6,402,836	7,272,701	7,200,033
Net Surplus/(Deficit)	294,613	(1,037,997)	(790,057)	(210,309)	(255,772)	25,256
ESTIMATED ENDING RESERVE BALANCE	4,008,833	2,970,836	1,964,231	1,739,248	1,705,995	1,729,251

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	2,687,917	3,399,614	6,466,035	7,958,050	6,000,000	3,392,696
TAXES	4,903,512	5,169,348	5,473,547	4,728,800	6,061,000	6,242,830
INTERGOVERNMENTAL REVENUE	61,189	12,367	118,423	-	2,710,209	-
MISCELLANEOUS REVENUE	31,434	23,363	79,980	22,789	83,208	83,208
TOTAL REVENUE	4,996,134	5,205,078	5,671,950	4,751,589	8,854,417	6,326,038
SALARIES AND WAGES	-	3,460	-	-	-	-
PERSONNEL BENEFITS	-	1,186	-	-	-	-
SUPPLIES	7,268	15	8,270	-	-	-
OTHER SERVICES AND CHARGES	345,045	552,657	754,147	609,743	685,241	685,241
OBSOLETE INTERGOVT SERVICES	1,667,374	1,056,778	8,286	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,264,750	524,516	2,488,870	8,789,458	10,776,480	7,850,000
TOTAL EXPENDITURE	4,284,437	2,138,612	3,259,574	9,399,201	11,461,721	8,535,241
Net Surplus/(Deficit)	711,697	3,066,466	2,412,377	(4,647,612)	(2,607,304)	(2,209,203)
ESTIMATED ENDING RESERVE BALANCE	3,399,614	6,466,080	8,878,412	3,310,438	3,392,696	1,183,494

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	986,815	1,182,689	1,300,508	889,361	666,702	477,608
LICENSES AND PERMITS	428,238	347,387	317,999	313,000	300,000	300,000
CHARGES FOR GOODS AND SERVICES	1,950	2,205	1,900	2,210	2,510	2,510
MISCELLANEOUS REVENUE	131,067	126,177	118,858	114,560	138,892	138,892
TOTAL REVENUE	561,255	475,769	438,758	429,770	441,402	441,402
NON-EXPENDITURES	-	-	490,000	-	-	-
SALARIES AND WAGES	144,778	148,994	146,959	149,547	158,324	162,847
PERSONNEL BENEFITS	59,687	65,838	65,608	73,117	80,711	83,623
SUPPLIES	62,791	47,069	26,039	(3,826)	11,207	11,207
OTHER SERVICES AND CHARGES	98,125	101,963	112,311	117,695	142,053	230,978
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	312,000	238,200	84,000
TOTAL EXPENDITURE	365,381	363,865	840,916	648,533	630,496	572,655
Net Surplus/(Deficit)	195,874	111,904	(402,159)	(218,763)	(189,094)	(131,253)
ESTIMATED ENDING RESERVE BALANCE	1,182,689	1,294,593	898,349	670,598	477,608	346,355

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 Fund

173 Greenways III Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	8,212,551	6,205,311	8,649,602	12,371,761	9,469,000	5,523,118
TAXES	4,297,736	4,368,509	4,923,203	4,934,437	5,098,141	5,353,048
INTERGOVERNMENTAL REVENUE	367,512	820,066	441,587	400,000	495,000	505,000
FINES AND PENALTIES	475	450	450	-	-	-
MISCELLANEOUS REVENUE	112,911	86,199	197,353	57,815	134,118	134,118
TOTAL REVENUE	4,778,634	5,275,224	5,562,593	5,392,252	5,727,259	5,992,166
NON-EXPENDITURES	246,986	343,761	413,628	814,772	889,000	470,000
SALARIES AND WAGES	357,637	332,824	255,884	460,155	471,381	541,313
PERSONNEL BENEFITS	65,870	139,993	112,337	206,023	277,114	322,704
SUPPLIES	3,654	161	30,578	184,421	60,000	93,000
OTHER SERVICES AND CHARGES	30,030	29,621	255,726	267,786	144,647	191,147
CAPITAL OUTLAYS (6000 EXP OBJ)	6,056,238	1,543,377	573,978	12,898,920	7,796,000	3,150,000
DEBT SERVICE INTEREST/COSTS	25,459	25,324	27,959	(27,959)	35,000	35,000
TOTAL EXPENDITURE	6,785,874	2,415,062	1,670,089	14,804,118	9,673,141	4,803,164
Net Surplus/(Deficit)	(2,007,240)	2,860,162	3,892,504	(9,411,866)	(3,945,882)	1,189,002
ESTIMATED ENDING RESERVE BALANCE	6,205,311	9,065,473	12,542,106	2,959,895	5,523,118	6,712,120

Greenways III Fund: Greenways funds are voter approved property tax levies that acquire land, make improvements, and help to maintain the City parks. 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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	4,984,228	6,288,681	8,161,012	7,007,688	9,801,361	5,297,895
INTERGOVERNMENTAL REVENUE	687,548	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	2,443,718	2,170,416	2,068,842	424,360	2,000,000	1,800,000
MISCELLANEOUS REVENUE	51,041	285,848	90,345	33,117	86,009	86,009
TOTAL REVENUE	3,182,306	2,456,265	2,159,186	457,477	2,086,009	1,886,009
SALARIES AND WAGES	56,639	33,871	66,239	80,211	89,690	92,583
PERSONNEL BENEFITS	-	12,224	23,226	41,689	46,790	48,513
SUPPLIES	-	-	47,458	(47,459)	-	-
OTHER SERVICES AND CHARGES	12,745	13,251	71,035	66,230	132,995	102,995
CAPITAL OUTLAYS (6000 EXP OBJ)	1,808,469	821,465	1,402,843	2,788,368	6,320,000	2,700,000
TOTAL EXPENDITURE	1,877,852	880,811	1,610,800	2,929,039	6,589,475	2,944,092
Net Surplus/(Deficit)	1,304,453	1,575,454	548,386	(2,471,562)	(4,503,466)	(1,058,083)
ESTIMATED ENDING RESERVE BALANCE	6,288,681	7,864,135	8,709,398	4,536,126	5,297,895	4,239,812

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	44,930	46,226	47,581	49,186	49,186	52,228
MISCELLANEOUS REVENUE	1,296	1,355	2,657	1,605	3,042	3,042
TOTAL REVENUE	1,296	1,355	2,657	1,605	3,042	3,042
Net Surplus/(Deficit)	1,296	1,355	2,657	1,605	3,042	3,042
ESTIMATED ENDING RESERVE BALANCE	46,226	47,581	50,238	50,791	52,228	55,270

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	597,397	774,239	814,742	792,259	840,651	129,288
TAXES	1,474,376	1,547,714	1,666,154	1,713,275	1,773,790	1,827,003
MISCELLANEOUS REVENUE	6,032	3,619	9,013	4,167	9,446	9,446
TOTAL REVENUE	1,480,408	1,551,333	1,675,168	1,717,442	1,783,236	1,836,449
NON-EXPENDITURES	150,000	150,000	150,000	150,000	-	-
SALARIES AND WAGES	15,783	18,202	16,755	18,813	18,808	19,474
PERSONNEL BENEFITS	6,745	7,688	7,468	9,343	9,720	10,098
SUPPLIES	823	219	267	(267)	-	-
OTHER SERVICES AND CHARGES	1,130,215	1,334,717	1,367,960	1,831,237	2,466,071	1,797,355
TOTAL EXPENDITURE	1,303,566	1,510,825	1,542,449	2,009,126	2,494,599	1,826,926
Net Surplus/(Deficit)	176,842	40,508	132,718	(291,684)	(711,363)	9,523
ESTIMATED ENDING RESERVE BALANCE	774,239	814,747	947,460	500,576	129,288	138,811

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

Low Income Housing Fund

181 Low Income Housing	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	4,285,755	2,374,699	2,236,974	1,485,973	3,571,132	1,545,478
TAXES	3,000,342	2,995,566	2,993,635	3,000,000	3,000,000	-
CHARGES FOR GOODS AND SERVICES	128,250	134,779	31,898	-	-	-
MISCELLANEOUS REVENUE	42,373	52,004	125,139	13,773	90,307	53,818
OTHER FINANCING SOURCES	-	-	1,834,876	-	-	-
TOTAL REVENUE	3,170,965	3,182,349	4,985,549	3,013,773	3,090,307	53,818
NON-EXPENDITURES	-	10,703	-	-	-	-
SALARIES AND WAGES	40,699	47,029	50,702	66,341	62,201	64,900
PERSONNEL BENEFITS	14,241	16,391	18,009	38,769	32,986	34,396
SUPPLIES	5,490	-	5,815	11,447	8,631	-
OTHER SERVICES AND CHARGES	3,427,235	3,247,136	3,690,247	4,475,215	5,012,142	1,500,000
CAPITAL OUTLAYS (6000 EXP OBJ)	1,594,357	-	-	-	-	-
TOTAL EXPENDITURE	5,082,022	3,321,258	3,764,773	4,591,772	5,115,961	1,599,297
Net Surplus/(Deficit)	(1,911,056)	(138,909)	1,220,776	(1,577,999)	(2,025,654)	(1,545,478)
ESTIMATED ENDING RESERVE BALANCE	2,374,699	2,235,790	3,457,750	(92,025)	1,545,478	-

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. The current levy will expire at the end of 2019.

Community Development Block Grant and HOME Funds

190 HUD Grant Funds 190-CDBG, 191-HOME	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
INTERGOVERNMENTAL REVENUE	1,234,117	1,199,325	1,326,020	2,817,823	3,242,778	2,855,568
CHARGES FOR GOODS AND SERVICES	278,074	506,449	382,007	264,627	264,627	264,627
MISCELLANEOUS REVENUE	125,584	99,433	96,865	70,574	70,777	70,777
OTHER FINANCING SOURCES	-	10,703	-	-	-	-
TOTAL REVENUE	1,637,775	1,815,910	1,804,893	3,153,024	3,578,182	3,190,972
SALARIES AND WAGES	221,600	230,834	255,511	233,921	244,569	252,405
PERSONNEL BENEFITS	80,627	87,705	97,190	116,956	131,466	136,420
SUPPLIES	414	594	347	4,222	4,222	4,222
OTHER SERVICES AND CHARGES	1,348,889	1,566,687	1,331,175	2,797,925	3,197,925	2,797,925
TOTAL EXPENDITURE	1,651,530	1,885,820	1,684,223	3,153,024	3,578,182	3,190,972
Net Surplus/(Deficit)	(13,755)	(69,910)	120,671	-	-	-
ESTIMATED ENDING RESERVE BALANCE	(13,755)	(69,910)	120,671	-	-	-

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	1,674,913	2,055,990	2,445,385	2,846,526	3,079,478	3,497,251
CHARGES FOR GOODS AND SERVICES	377,584	380,088	376,101	373,268	373,268	373,268
MISCELLANEOUS REVENUE	580,391	768,582	883,060	1,329,742	841,258	809,397
NON REVENUES	341,585	530,073	418,561	195,010	1,130,349	1,238,460
OTHER FINANCING SOURCES	953,800	12,144,903	1,345,136	1,367,229	690,305	635,497
TOTAL REVENUE	2,253,360	13,823,646	3,022,857	3,265,249	3,035,180	3,056,622
OBSOLETE INTERGOVT SERVICES	-	1,068,075	-	-	-	-
DEBT SERVICE PRINCIPAL	1,396,603	11,441,381	1,786,400	2,094,967	1,897,215	1,971,019
DEBT SERVICE INTEREST/COSTS	475,680	924,795	835,127	769,141	720,192	673,278
TOTAL EXPENDITURE	1,872,283	13,434,252	2,621,527	2,864,108	2,617,407	2,644,298
Net Surplus/(Deficit)	381,077	389,394	401,330	401,141	417,773	412,324
ESTIMATED ENDING RESERVE BALANCE	2,055,990	3,513,459	2,846,715	3,247,667	3,497,251	3,909,575

LID Guaranty Fund

245 LID Guaranty Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	427,069	505,627	567,141	569,982	67,849	67,849
FINES AND PENALTIES	73	69	-	-	-	-
MISCELLANEOUS REVENUE	78,486	54,522	5,794	2,841	-	-
TOTAL REVENUE	78,558	54,591	5,794	2,841	-	-
NON-EXPENDITURES	-	-	-	500,000	-	-
TOTAL EXPENDITURE	-	-	-	500,000	-	-
Net Surplus/(Deficit)	78,558	54,591	5,794	(497,159)	-	-
ESTIMATED ENDING RESERVE BALANCE	505,627	560,218	572,935	72,823	67,849	67,849

Construction Funds

371 Waterfront Construction #1	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	1,798,043	2,891,234	3,991,924	5,181,017	4,803,037	5,891,136
TAXES	1,072,726	1,085,481	1,114,569	1,035,653	1,035,653	1,035,653
MISCELLANEOUS REVENUE	20,465	15,198	46,020	25,460	52,446	52,446
OTHER FINANCING SOURCES	-	-	250,000	-	-	-
TOTAL REVENUE	1,093,191	1,100,679	1,410,589	1,061,113	1,088,099	1,088,099
 CAPITAL OUTLAYS (6000 EXP OBJ)	 -	 -	 122,020	 377,980	 -	 -
TOTAL EXPENDITURE	-	-	122,020	377,980	-	-
 Net Surplus/(Deficit)	 1,093,191	 1,100,679	 1,288,569	 683,133	 1,088,099	 1,088,099
ESTIMATED ENDING RESERVE BALANCE	2,891,234	3,991,913	5,280,493	5,864,150	5,891,136	6,979,235

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	13,287,496	14,400,344	13,758,393	12,552,061	8,000,000	5,730,210
INTERGOVERNMENTAL REVENUE	133,477	-	-	760,000	-	-
CHARGES FOR GOODS AND SERVICES	18,778,269	20,389,633	21,261,311	18,857,244	20,374,822	20,575,322
FINES AND PENALTIES	54,848	51,165	52,309	48,853	49,500	49,500
MISCELLANEOUS REVENUE	265,564	260,265	321,474	3,262,578	11,719,137	419,137
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	802,391	-	-	-	-
OTHER FINANCING SOURCES	4,610,000	693,800	5,808,891	7,275,000	-	-
TOTAL REVENUE	23,842,159	22,197,254	27,443,985	30,203,675	32,143,459	21,043,959
NON-EXPENDITURES	108,745	84,319	60,000	897,500	900,000	600,000
SALARIES AND WAGES	2,690,748	3,052,450	3,044,665	3,265,931	3,145,853	3,268,196
PERSONNEL BENEFITS	1,136,700	1,310,934	1,349,896	1,568,939	1,685,531	1,752,767
SUPPLIES	1,925,445	3,111,039	1,496,194	1,701,847	1,336,054	1,336,054
OTHER SERVICES AND CHARGES	11,121,542	10,521,058	10,311,766	14,195,510	24,010,196	10,767,294
OBSOLETE INTERGOVT SERVICES	245,354	322,379	264,728	488,843	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	592,098	2,651,215	8,700,911	13,974,170	2,000,000	5,000,000
DEBT SERVICE PRINCIPAL	4,615,611	743,536	886,947	2,058,621	1,101,258	1,140,148
DEBT SERVICE INTEREST/COSTS	293,067	188,606	188,200	244,520	234,356	211,861
TOTAL EXPENDITURE	22,729,311	21,985,538	26,303,308	38,395,881	34,413,249	24,076,320
Net Surplus/(Deficit)	1,112,848	211,717	1,140,677	(8,192,205)	(2,269,790)	(3,032,361)
ESTIMATED ENDING RESERVE BALANCE	14,400,344	14,612,061	14,899,070	4,359,856	5,730,210	2,697,849

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	2,612,908	3,164,889	4,426,016	5,557,067	3,907,349	3,921,195
INTERGOVERNMENTAL REVENUE	384,749	12,236	-	-	-	-
CHARGES FOR GOODS AND SERVICES	5,109,624	5,280,142	5,708,391	5,120,760	5,430,000	5,430,000
MISCELLANEOUS REVENUE	41,992	19,231	56,942	19,246	57,220	57,220
GAINS LOSSES AND CAPITAL CONTRIB - PRO	210,160	156,034	466,372	104,612	-	-
NON REVENUES	1,350,000	-	-	-	-	-
TOTAL REVENUE	7,096,526	5,467,643	6,231,705	5,244,618	5,487,220	5,487,220
NON-EXPENDITURES	248,122	1,349,976	1,000,000	1,000,000	1,000,000	1,000,000
SALARIES AND WAGES	811	12,385	74,038	79,249	78,286	82,063
PERSONNEL BENEFITS	115	3,966	36,629	40,662	44,347	46,283
SUPPLIES	(764)	3,523	16,034	129,287	126,005	126,205
OTHER SERVICES AND CHARGES	1,239,814	1,262,889	1,359,879	1,390,866	1,624,736	1,623,736
OBSOLETE INTERGOVT SERVICES	-	-	1,135	900,000	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	958,455	475,711	1,123,771	1,858,820	2,600,000	2,600,000
DEBT SERVICE PRINCIPAL	3,935,000	1,285,000	715,000	1,380,000	-	-
DEBT SERVICE INTEREST/COSTS	162,991	96,825	48,433	253,633	-	-
TOTAL EXPENDITURE	6,544,545	4,490,274	4,374,920	7,032,517	5,473,374	5,478,286
Net Surplus/(Deficit)	551,981	977,369	1,856,785	(1,787,898)	13,846	8,934
ESTIMATED ENDING RESERVE BALANCE	3,164,889	4,142,258	6,282,801	3,769,168	3,921,195	3,930,129

Fund Budgets

Wastewater Fund

420 Wastewater Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	22,362,449	24,360,806	31,064,545	32,774,337	26,730,820	24,807,038
INTERGOVERNMENTAL REVENUE	3,661	6,560	3,147	-	-	-
CHARGES FOR GOODS AND SERVICES	21,131,911	22,695,840	24,181,281	21,352,085	23,285,253	23,285,253
FINES AND PENALTIES	60,327	55,917	57,573	51,479	54,101	54,101
MISCELLANEOUS REVENUE	838,501	290,483	462,966	284,112	442,534	442,534
GAINS LOSSES AND CAPITAL CONTRIB - PRO	217,883	2,421,801	-	-	-	-
OTHER FINANCING SOURCES	-	117,387	-	4,928,000	4,928,000	1,737,640
TOTAL REVENUE	22,252,284	25,587,988	24,704,967	26,615,677	28,709,888	25,519,528
NON-EXPENDITURES	88,869	75,954	60,000	897,500	900,000	600,000
SALARIES AND WAGES	2,563,041	2,787,722	2,924,697	2,998,034	3,284,336	3,401,072
PERSONNEL BENEFITS	1,102,189	1,256,203	1,338,179	1,443,986	1,730,288	1,797,168
SUPPLIES	1,331,106	1,235,316	1,446,888	1,572,951	1,445,713	1,445,513
OTHER SERVICES AND CHARGES	8,222,379	9,000,878	10,175,966	13,413,005	11,928,497	11,942,958
OBSOLETE INTERGOVT SERVICES	18,818	14,747	17,461	111,275	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,919,939	1,580,877	117,822	16,048,270	8,027,000	6,109,640
DEBT SERVICE PRINCIPAL	300,000	300,000	915,000	945,000	695,000	710,000
DEBT SERVICE INTEREST/COSTS	2,707,586	2,701,336	2,682,586	2,675,286	2,622,836	2,592,886
TOTAL EXPENDITURE	20,253,927	18,953,033	19,678,599	40,105,306	30,633,670	28,599,237
Net Surplus/(Deficit)	1,998,357	6,634,955	5,026,368	(13,489,630)	(1,923,782)	(3,079,709)
ESTIMATED ENDING RESERVE BALANCE	24,360,806	30,995,761	36,090,913	19,284,707	24,807,038	21,727,329

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	4,734,352	3,866,023	3,175,907	5,131,515	1,500,000	930,037
LICENSES AND PERMITS	180,403	197,039	202,735	190,000	190,000	190,000
INTERGOVERNMENTAL REVENUE	850,085	100	-	-	3,664,077	1,340,844
CHARGES FOR GOODS AND SERVICES	8,069,632	8,266,051	8,541,965	8,211,501	9,239,501	9,439,501
FINES AND PENALTIES	18,718	17,348	17,864	16,232	17,000	17,000
MISCELLANEOUS REVENUE	261,571	99,236	223,190	161,022	184,044	184,044
GAINS LOSSES AND CAPITAL CONTRIB - PRO	6,338,769	697,942	148,464	-	-	-
OTHER FINANCING SOURCES	1,704,814	6,696	1,115,632	1,842,507	2,936,641	1,000,000
TOTAL REVENUE	17,423,992	9,284,413	10,249,851	10,421,262	16,231,263	12,171,389
NON-EXPENDITURES	103,736	87,199	60,000	285,000	400,000	100,000
SALARIES AND WAGES	1,258,594	1,355,600	1,347,335	1,499,240	1,914,644	1,988,838
PERSONNEL BENEFITS	553,526	636,119	676,011	769,356	1,042,642	1,084,515
SUPPLIES	349,085	301,271	262,597	395,952	310,475	308,475
OTHER SERVICES AND CHARGES	4,982,644	5,283,712	5,243,531	7,454,663	12,473,976	7,146,449
OBSOLETE INTERGOVT SERVICES	1,277	3,466	710	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	11,043,459	1,948,860	50,000	4,447,565	180,000	100,000
DEBT SERVICE PRINCIPAL	-	232,202	339,116	340,819	403,781	410,871
DEBT SERVICE INTEREST/COSTS	-	16,750	105,119	74,449	75,707	65,895
TOTAL EXPENDITURE	18,292,320	9,865,179	8,084,419	15,267,045	16,801,226	11,205,043
Net Surplus/(Deficit)	(868,329)	(580,767)	2,165,432	(4,845,782)	(569,963)	966,346
ESTIMATED ENDING RESERVE BALANCE	3,866,023	3,285,256	5,341,339	285,733	930,037	1,896,383

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	7,334,194	5,930,521	7,376,741	8,713,585	7,155,485	6,197,070
TAXES	1,370,813	1,393,427	1,417,406	1,402,806	1,402,806	1,402,806
INTERGOVERNMENTAL REVENUE	1,156	19,453	4,268	-	-	-
CHARGES FOR GOODS AND SERVICES	193,843	443	18,538	-	-	-
MISCELLANEOUS REVENUE	67,831	37,551	77,317	50,676	89,583	89,583
NON REVENUES	-	1,350,000	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	2,000,000	-	-
TOTAL REVENUE	1,633,643	2,800,874	1,517,529	3,453,482	1,492,389	1,492,389
NON-EXPENDITURES	1,760,000	412,667	615,000	660,000	700,000	625,000
SALARIES AND WAGES	122,177	67,160	139,010	182,822	127,091	130,704
PERSONNEL BENEFITS	53,621	46,664	51,127	91,817	36,474	37,987
SUPPLIES	6,302	13,119	7,830	35,280	32,747	32,747
OTHER SERVICES AND CHARGES	457,119	358,410	642,859	2,450,269	934,936	935,572
OBSOLETE INTERGOVT SERVICES	19,258	21,817	5,812	50	-	-
DEBT SERVICE PRINCIPAL	460,000	480,000	485,000	490,000	495,000	520,000
DEBT SERVICE INTEREST/COSTS	158,838	143,605	140,000	133,620	124,555	113,913
TOTAL EXPENDITURE	3,037,316	1,543,441	2,086,638	4,043,857	2,450,804	2,395,922
Net Surplus/(Deficit)	(1,403,673)	1,257,433	(569,109)	(590,375)	(958,415)	(903,533)
ESTIMATED ENDING RESERVE BALANCE	5,930,521	7,187,954	6,807,632	8,123,210	6,197,070	5,293,537

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	224,403	244,787	287,864	289,177	280,720	236,462
CHARGES FOR GOODS AND SERVICES	318,234	385,306	371,913	311,535	313,500	313,500
FINES AND PENALTIES	7	14	35	-	-	-
MISCELLANEOUS REVENUE	3,396	1,724	4,549	4,110	5,838	5,838
OTHER FINANCING SOURCES	221,480	221,480	221,480	43,480	44,000	44,000
TOTAL REVENUE	543,117	608,524	597,977	359,125	363,338	363,338
SALARIES AND WAGES	199,558	233,582	209,445	128,592	106,898	109,734
PERSONNEL BENEFITS	89,926	110,325	106,524	67,177	58,773	60,829
SUPPLIES	60,952	67,602	56,417	67,910	65,824	65,824
OTHER SERVICES AND CHARGES	172,298	164,861	163,425	172,789	176,102	176,102
TOTAL EXPENDITURE	522,734	576,370	535,811	436,469	407,596	412,490
Net Surplus/(Deficit)	20,384	32,154	62,166	(77,343)	(44,258)	(49,152)
ESTIMATED ENDING RESERVE BALANCE	244,787	276,941	350,030	211,833	236,462	187,310

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	172,821	225,754	291,641	173,840	205,507	175,592
CHARGES FOR GOODS AND SERVICES	-	-	142,698	1,358,080	1,325,000	1,399,750
FINES AND PENALTIES	930	1,595	664	-	-	-
MISCELLANEOUS REVENUE	157,103	179,357	3,602	2,466	2,319	2,319
TOTAL REVENUE	158,033	180,952	146,965	1,360,546	1,327,319	1,402,069
NON-EXPENDITURES	-	-	-	81,600	81,000	-
SALARIES AND WAGES	40,173	54,234	31,565	41,252	14,346	15,403
PERSONNEL BENEFITS	15,788	23,141	14,585	22,672	7,694	8,128
SUPPLIES	11,958	66	93,932	(48,840)	-	-
OTHER SERVICES AND CHARGES	37,182	42,955	86,053	1,320,886	1,254,194	1,323,465
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	64,133	(4,133)	-	80,000
TOTAL EXPENDITURE	105,100	120,396	290,267	1,413,437	1,357,234	1,426,996
Net Surplus/(Deficit)	52,933	60,556	(143,303)	(52,891)	(29,915)	(24,927)
ESTIMATED ENDING RESERVE BALANCE	225,754	286,310	148,338	120,948	175,592	150,665

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	3,094,964	3,572,436	3,183,354	3,093,271	2,700,000	738,330
CHARGES FOR GOODS AND SERVICES	-	1,494,917	1,521,480	1,543,807	1,587,300	1,627,300
FINES AND PENALTIES	706,983	748,836	544,940	655,000	408,000	408,000
MISCELLANEOUS REVENUE	1,761,419	226,171	236,249	202,021	262,207	262,207
TOTAL REVENUE	2,468,402	2,469,923	2,302,669	2,400,827	2,257,507	2,297,507
NON-EXPENDITURES	20,162	15,200	15,000	150,000	100,000	25,000
SALARIES AND WAGES	175,102	178,012	198,533	208,067	227,652	238,245
PERSONNEL BENEFITS	98,172	91,144	115,717	124,906	143,258	149,401
SUPPLIES	70,718	377,907	249,425	249,976	1,453,572	253,572
OTHER SERVICES AND CHARGES	1,626,728	1,585,946	1,835,762	1,652,036	2,294,695	2,320,110
OBSOLETE INTERGOVT SERVICES	49	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	630,047	8,044	-	-	-
TOTAL EXPENDITURE	1,990,930	2,878,256	2,422,481	2,384,985	4,219,177	2,986,328
Net Surplus/(Deficit)	477,472	(408,333)	(119,812)	15,843	(1,961,670)	(688,821)
ESTIMATED ENDING RESERVE BALANCE	3,572,436	3,164,103	3,063,542	3,109,114	738,330	49,509

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	1,684,466	1,636,482	1,013,869	695,881	1,532,987	631,685
TAXES	663,189	687,714	745,263	617,100	840,362	865,573
CHARGES FOR GOODS AND SERVICES	4,795,312	4,982,422	6,170,702	5,203,117	6,574,302	6,738,660
MISCELLANEOUS REVENUE	18,247	15,759	16,357	11,369	19,965	19,965
OTHER FINANCING SOURCES	1,190,453	1,125,000	10,000	1,125,000	-	-
TOTAL REVENUE	6,667,201	6,810,894	6,942,321	6,956,586	7,434,629	7,624,198
NON-EXPENDITURES	61	-	-	-	-	-
SALARIES AND WAGES	3,481,848	3,836,757	3,924,535	3,896,333	4,347,080	3,990,833
PERSONNEL BENEFITS	780,479	852,738	845,045	1,302,517	1,237,560	1,243,581
SUPPLIES	253,049	271,970	337,349	373,119	345,222	333,405
OTHER SERVICES AND CHARGES	1,047,740	1,001,649	1,005,668	1,034,616	1,906,069	1,999,435
OBSOLETE INTERGOVT SERVICES	663,189	687,714	745,263	488,737	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	373,187	314,695	2,555	500,000	-
TOTAL EXPENDITURE	6,226,367	7,024,013	7,172,555	7,097,878	8,335,931	7,567,254
Net Surplus/(Deficit)	440,834	(213,119)	(230,233)	(141,292)	(901,302)	56,944
ESTIMATED ENDING RESERVE BALANCE	2,125,300	1,423,363	783,636	554,590	631,685	688,629

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	3,644,103	4,339,237	5,137,358	4,684,084	4,686,325	4,374,824
LICENSES AND PERMITS	1,915,602	1,907,983	1,833,784	1,308,736	1,733,586	1,676,844
INTERGOVERNMENTAL REVENUE	-	-	5,450	-	-	-
CHARGES FOR GOODS AND SERVICES	1,304,778	1,447,631	1,810,240	1,208,224	1,694,222	1,694,222
FINES AND PENALTIES	50	1,810	2,150	-	-	-
MISCELLANEOUS REVENUE	36,488	27,438	62,933	43,390	57,690	57,690
TOTAL REVENUE	3,256,917	3,384,862	3,714,557	2,560,350	3,485,498	3,428,756
SALARIES AND WAGES	1,516,697	1,534,471	1,638,991	2,019,855	1,934,307	2,000,930
PERSONNEL BENEFITS	568,218	650,108	715,103	895,545	996,127	1,035,784
SUPPLIES	14,698	10,069	101,369	100,359	57,151	57,151
OTHER SERVICES AND CHARGES	462,170	400,912	451,905	666,385	809,414	663,467
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	87,656	703	-	-
TOTAL EXPENDITURE	2,561,783	2,595,561	2,995,024	3,682,847	3,796,999	3,757,332
Net Surplus/(Deficit)	695,134	789,301	719,533	(1,122,497)	(311,501)	(328,576)
ESTIMATED ENDING RESERVE BALANCE	4,339,237	5,128,538	5,856,891	3,561,586	4,374,824	4,046,248

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	7,909,931	6,919,906	6,482,325	6,182,725	5,000,000	2,428,747
CHARGES FOR GOODS AND SERVICES	3,538,897	4,024,694	4,093,655	3,654,886	5,267,802	5,289,802
FINES AND PENALTIES	11	-	-	-	-	-
MISCELLANEOUS REVENUE	66,165	28,086	81,916	64,792	100,952	100,952
GAINS LOSSES AND CAPITAL CONTRIB - PRO	11,913	-	3,038	-	-	-
NON REVENUES	247,846	-	-	-	-	-
OTHER FINANCING SOURCES	207,665	464,815	1,097,528	1,620,000	700,000	100,000
TOTAL REVENUE	4,072,498	4,517,594	5,276,137	5,339,678	6,068,754	5,490,754
NON-EXPENDITURES	11,843	40,000	160,000	240,000	400,000	100,000
SALARIES AND WAGES	577,150	624,189	610,928	683,382	648,562	675,542
PERSONNEL BENEFITS	261,496	288,185	278,387	324,581	365,178	380,377
SUPPLIES	572,239	683,008	761,427	644,549	611,400	611,400
OTHER SERVICES AND CHARGES	718,172	791,720	949,973	904,193	1,964,867	968,931
CAPITAL OUTLAYS (6000 EXP OBJ)	2,921,624	2,535,703	2,048,563	6,527,306	4,650,000	4,050,000
TOTAL EXPENDITURE	5,062,523	4,962,805	4,809,278	9,324,012	8,640,006	6,786,250
Net Surplus/(Deficit)	(990,025)	(445,210)	466,859	(3,984,334)	(2,571,253)	(1,295,496)
ESTIMATED ENDING RESERVE BALANCE	6,919,906	6,474,696	6,949,184	2,198,391	2,428,747	1,133,251

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	276,893	567,873	663,153	1,947,192	372,922	649,072
TAXES	627,656	659,659	698,541	730,000	700,000	700,000
INTERGOVERNMENTAL REVENUE	5,000	5,000	5,000	7,650	5,000	5,000
CHARGES FOR GOODS AND SERVICES	216,830	347,068	267,964	223,550	404,000	404,000
MISCELLANEOUS REVENUE	43,541	49,683	55,844	47,481	51,913	51,913
TOTAL REVENUE	893,027	1,061,410	1,027,349	1,008,681	1,160,913	1,160,913
SALARIES AND WAGES	271,257	341,630	354,349	344,904	369,562	380,685
PERSONNEL BENEFITS	112,030	144,598	148,960	160,738	189,864	196,679
SUPPLIES	69,638	199,187	144,158	142,412	142,960	142,960
OTHER SERVICES AND CHARGES	149,123	276,184	525,974	343,991	182,377	184,199
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	1,371,427	-	-
TOTAL EXPENDITURE	602,047	961,599	1,173,441	2,363,471	884,763	904,523
Net Surplus/(Deficit)	290,980	99,811	(146,092)	(1,354,790)	276,150	256,390
ESTIMATED ENDING RESERVE BALANCE	567,873	667,684	517,061	592,402	649,072	905,462

Fund Budgets

Purchasing & Materials Management Fund

520 Purchasing/Materials Mgmt Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	304,226	521,704	566,673	2,056,822	515,494	352,106
CHARGES FOR GOODS AND SERVICES	2,525,304	3,088,253	2,626,387	3,657,330	3,317,952	3,309,177
MISCELLANEOUS REVENUE	6,360	14,036	8,870	5,641	8,559	8,559
TOTAL REVENUE	2,531,663	3,102,289	2,635,258	3,662,971	3,326,511	3,317,736
NON-EXPENDITURES	239,960	58,845	-	-	-	-
SALARIES AND WAGES	518,308	557,356	548,513	737,755	645,773	669,934
PERSONNEL BENEFITS	241,069	267,847	270,408	331,498	375,570	390,554
SUPPLIES	1,113,815	1,802,795	941,697	3,227,434	2,008,838	2,008,838
OTHER SERVICES AND CHARGES	440,994	430,201	412,203	399,935	458,809	461,243
OBSOLETE INTERGOVT SERVICES	-	-	-	30,678	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	300,000	-	-
TOTAL EXPENDITURE	2,554,146	3,117,043	2,172,821	5,027,301	3,488,990	3,530,569
Net Surplus/(Deficit)	(22,482)	(14,754)	462,436	(1,364,330)	(162,479)	(212,833)
ESTIMATED ENDING RESERVE BALANCE	281,744	506,950	1,029,109	692,493	353,016	139,273

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	914,962	1,067,127	852,164	823,568	458,573	235,211
INTERGOVERNMENTAL REVENUE	214,935	215,979	216,210	246,304	246,304	246,304
CHARGES FOR GOODS AND SERVICES	3,578,799	3,636,852	3,598,931	3,791,356	4,517,600	4,717,600
FINES AND PENALTIES	214	-	110	-	-	-
MISCELLANEOUS REVENUE	107,033	75,755	75,860	73,177	81,037	81,037
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	14,935	-	-	-	-
OTHER FINANCING SOURCES	600,000	800,000	1,000,000	1,850,000	4,450,000	900,000
TOTAL REVENUE	4,500,981	4,743,520	4,891,111	5,960,837	9,294,941	5,944,941
SALARIES AND WAGES	1,185,064	1,185,816	1,182,593	1,400,796	1,463,384	1,520,383
PERSONNEL BENEFITS	621,263	641,085	668,820	812,681	943,118	981,240
SUPPLIES	329,007	293,658	382,281	268,570	268,171	268,171
OTHER SERVICES AND CHARGES	1,880,368	2,478,845	2,467,206	3,616,640	6,512,399	2,970,291
OBSOLETE INTERGOVT SERVICES	1,060	-	-	711	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	40,000	-	-
DEBT SERVICE INTEREST/COSTS	332,055	331,530	331,530	331,230	331,230	331,230
TOTAL EXPENDITURE	4,348,816	4,930,933	5,032,430	6,470,628	9,518,302	6,071,315
Net Surplus/(Deficit)	152,165	(187,413)	(141,319)	(509,791)	(223,361)	(126,374)
ESTIMATED ENDING RESERVE BALANCE	1,067,127	879,714	710,845	313,776	235,211	108,837

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	2,381,710	2,313,565	2,142,435	2,883,170	4,076,861	1,704,377
INTERGOVERNMENTAL REVENUE	9,685	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	1,914,919	1,697,465	2,933,622	3,179,573	1,950,355	1,946,319
MISCELLANEOUS REVENUE	22,123	9,279	24,454	26,956	33,514	33,514
OTHER FINANCING SOURCES	330,234	335,234	405,234	405,234	415,000	415,000
TOTAL REVENUE	2,276,962	2,041,978	3,363,310	3,611,763	2,398,869	2,394,833
NON-EXPENDITURES	-	-	70,000	70,000	-	-
SALARIES AND WAGES	307,796	326,276	342,116	345,104	406,758	414,352
PERSONNEL BENEFITS	117,169	130,097	136,754	148,803	188,820	194,583
SUPPLIES	659,669	649,252	928,046	303,266	829,805	830,705
OTHER SERVICES AND CHARGES	1,023,421	895,342	870,394	560,190	551,970	551,970
CAPITAL OUTLAYS (6000 EXP OBJ)	237,053	221,898	267,065	4,017,436	2,794,000	375,000
TOTAL EXPENDITURE	2,345,108	2,222,865	2,614,375	5,444,799	4,771,353	2,366,610
Net Surplus/(Deficit)	(68,146)	(180,887)	748,935	(1,833,036)	(2,372,484)	28,223
ESTIMATED ENDING RESERVE BALANCE	2,313,564	2,132,678	2,891,370	1,050,134	1,704,377	1,732,600

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	5,241,498	5,410,158	5,400,598	5,326,551	5,198,351	4,921,278
CHARGES FOR GOODS AND SERVICES	1,099,261	1,099,261	1,086,504	1,100,000	970,000	970,000
MISCELLANEOUS REVENUE	48,599	23,729	56,862	55,472	76,324	76,324
TOTAL REVENUE	1,147,860	1,122,990	1,143,366	1,155,472	1,046,324	1,046,324
SALARIES AND WAGES	134,390	138,165	143,723	145,048	151,568	156,115
PERSONNEL BENEFITS	50,935	55,344	57,611	63,918	69,169	71,612
SUPPLIES	2,225	2,795	13,135	(2,741)	5,197	5,197
OTHER SERVICES AND CHARGES	791,422	819,774	1,014,965	1,049,828	1,097,463	1,097,463
OBSOLETE INTERGOVT SERVICES	228	150	85	(85)	-	-
TOTAL EXPENDITURE	979,200	1,016,228	1,229,520	1,255,968	1,323,397	1,330,387
Net Surplus/(Deficit)	168,660	106,762	(86,154)	(100,496)	(277,073)	(284,063)
ESTIMATED ENDING RESERVE BALANCE	5,410,158	5,516,920	5,314,444	5,226,054	4,921,278	4,637,215

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

Employee Benefits Funds

560 Employee Benefits Funds 561, 562, 565	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	4,506,562	3,753,844	3,111,093	4,788,586	2,089,302	3,129,632
CHARGES FOR GOODS AND SERVICES	-	13,754,055	13,837,197	15,168,656	18,163,213	19,061,024
MISCELLANEOUS REVENUE	12,784,981	31,085	33,414	760,019	194,491	199,491
TOTAL REVENUE	12,784,981	13,785,140	13,870,610	15,928,675	18,357,704	19,260,515
SALARIES AND WAGES	658,712	765,671	773,397	724,325	920,034	956,767
PERSONNEL BENEFITS	186,318	197,690	164,999	357,604	319,531	329,737
SUPPLIES	34,374	29,312	36,311	56,694	29,512	29,512
OTHER SERVICES AND CHARGES	12,629,816	13,260,783	13,240,791	18,300,627	15,978,298	17,581,702
OBSOLETE INTERGOVT SERVICES	28,478	42,428	19,324	100,676	70,000	70,000
TOTAL EXPENDITURE	13,537,699	14,295,883	14,234,823	19,539,926	17,317,374	18,967,718
Net Surplus/(Deficit)	(752,718)	(510,743)	(364,212)	(3,611,251)	1,040,329	292,797
ESTIMATED ENDING RESERVE BALANCE	3,753,844	3,243,101	2,746,881	1,177,335	3,129,632	3,422,429

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	-	(105,935)	403,963	583,623	583,623	459,506
LICENSES AND PERMITS	57,245	3,040	58,365	-	50,000	50,000
CHARGES FOR GOODS AND SERVICES	6,490,447	7,154,106	7,130,460	7,584,355	8,288,758	8,288,758
MISCELLANEOUS REVENUE	4,792	2,147	10,272	6,071	10,136	10,136
OTHER FINANCING SOURCES	23,640	-	-	-	100,000	-
TOTAL REVENUE	6,576,124	7,159,293	7,199,098	7,590,426	8,448,894	8,348,894
NON-EXPENDITURES	330,234	335,234	335,234	335,234	415,000	415,000
SALARIES AND WAGES	3,294,629	3,313,922	3,492,963	3,905,072	4,126,432	4,257,130
PERSONNEL BENEFITS	1,360,539	1,430,048	1,531,610	1,795,476	2,074,970	2,152,297
SUPPLIES	168,082	132,089	126,986	77,984	111,991	111,991
OTHER SERVICES AND CHARGES	1,518,500	1,427,464	1,465,235	1,748,168	1,844,617	1,753,911
OBSOLETE INTERGOVT SERVICES	4,046	3,880	6,455	7,613	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	6,028	-	-	-	-	-
TOTAL EXPENDITURE	6,682,059	6,642,637	6,958,482	7,869,547	8,573,010	8,690,328
Net Surplus/(Deficit)	(105,935)	516,657	240,615	(279,122)	(124,116)	(341,435)
ESTIMATED ENDING RESERVE BALANCE	(105,935)	410,722	644,578	304,501	459,506	118,071

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	14,053,528	15,710,009	17,568,249	19,179,195	19,048,305	20,143,369
TAXES	2,000,754	2,088,767	2,109,005	2,015,000	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	127,180	116,385	139,499	120,000	120,000	120,000
MISCELLANEOUS REVENUE	1,717,053	1,645,786	1,753,248	1,723,908	1,800,270	1,800,270
NON REVENUES	213,363	215,227	216,803	222,000	221,068	-
TOTAL REVENUE	4,058,351	4,066,165	4,218,555	4,080,908	4,156,338	3,935,270
SALARIES AND WAGES	-	-	19,719	20,986	21,197	21,833
PERSONNEL BENEFITS	1,829,234	1,686,628	1,980,710	2,122,052	2,103,370	2,103,791
SUPPLIES	38,122	32,672	38,335	60,346	49,340	49,340
OTHER SERVICES AND CHARGES	534,513	489,343	433,200	1,183,369	887,367	887,367
TOTAL EXPENDITURE	2,401,869	2,208,643	2,471,964	3,386,752	3,061,274	3,062,330
Net Surplus/(Deficit)	1,656,481	1,857,522	1,746,591	694,155	1,095,064	872,940
ESTIMATED ENDING RESERVE BALANCE	15,710,009	17,567,531	19,314,840	19,873,350	20,143,369	21,016,309

Fund Budgets

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	1,905,739	2,570,327	3,331,134	3,685,741	4,086,848	4,571,837
TAXES	425,051	432,050	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	12,307	38,784	38,784
NON REVENUES	246,986	343,761	413,628	350,000	460,000	470,000
TOTAL REVENUE	672,037	775,811	413,628	362,307	498,784	508,784
OTHER SERVICES AND CHARGES	7,448	7,057	7,700	7,474	13,795	13,795
TOTAL EXPENDITURE	7,448	7,057	7,700	7,474	13,795	13,795
Net Surplus/(Deficit)	664,588	768,754	405,927	354,833	484,989	494,989
ESTIMATED ENDING RESERVE BALANCE	2,570,327	3,339,081	3,737,061	4,040,573	4,571,837	5,066,826

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	2,763,149	2,946,654	3,119,204	3,304,225	3,422,335	3,614,767
MISCELLANEOUS REVENUE	78,952	63,247	79,115	67,983	80,019	76,013
NON REVENUES	106,637	110,155	113,789	117,543	121,420	125,426
TOTAL REVENUE	185,589	173,402	192,904	185,526	201,439	201,439
SUPPLIES	-	146	-	-	-	-
OTHER SERVICES AND CHARGES	2,084	706	506	727,631	9,007	9,007
TOTAL EXPENDITURE	2,084	852	506	727,631	9,007	9,007
Net Surplus/(Deficit)	183,505	172,550	192,398	(542,105)	192,432	192,432
ESTIMATED ENDING RESERVE BALANCE	2,946,654	3,119,204	3,311,602	2,762,119	3,614,767	3,807,199

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	1,625,952	1,656,331	1,792,823	1,982,160	2,269,558	2,097,298
TAXES	1,276,979	1,328,183	1,452,011	1,395,000	1,650,475	1,716,494
INTERGOVERNMENTAL REVENUE	-	1,068,075	-	-	-	-
MISCELLANEOUS REVENUE	19,474	20,780	33,277	25,794	35,536	35,868
OTHER FINANCING SOURCES	-	9,640,000	-	-	-	-
TOTAL REVENUE	1,296,453	12,057,038	1,485,287	1,420,794	1,686,011	1,752,362
OTHER SERVICES AND CHARGES	4,533	6,294	8,645	28,709	22,681	22,681
OBSOLETE INTERGOVT SERVICES	33,171	28,076	11,944	16,944	17,349	17,349
DEBT SERVICE PRINCIPAL	448,222	11,343,686	532,350	769,593	1,251,769	1,359,880
DEBT SERVICE INTEREST/COSTS	780,149	567,513	638,519	621,288	566,472	535,036
TOTAL EXPENDITURE	1,266,074	11,945,570	1,191,457	1,436,534	1,858,271	1,934,946
Net Surplus/(Deficit)	30,379	111,469	293,830	(15,740)	(172,260)	(182,584)
ESTIMATED ENDING RESERVE BALANCE	1,656,331	12,840,088	2,086,653	1,966,420	2,097,298	1,914,714

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	169,636,156	174,855,543	198,031,597	213,319,475	187,096,935	155,684,866
TAXES	92,153,278	95,589,624	99,855,958	96,502,238	104,675,464	103,500,833
LICENSES AND PERMITS	3,437,866	3,510,616	3,399,646	2,796,856	3,207,486	3,150,744
INTERGOVERNMENTAL REVENUE	16,722,975	12,771,300	13,338,496	22,560,220	18,889,543	23,131,618
CHARGES FOR GOODS AND SERVICES	95,622,503	115,408,717	122,035,594	115,998,024	130,943,109	132,720,871
FINES AND PENALTIES	1,828,461	1,732,645	1,431,682	1,782,183	1,336,647	1,336,647
MISCELLANEOUS REVENUE	21,120,809	5,943,140	7,735,386	9,706,708	18,278,301	6,912,277
GAINS LOSSES AND CAPITAL CONTRIB - PR	6,778,726	4,093,103	617,874	104,612	-	-
NON REVENUES	2,506,417	2,549,216	1,162,780	884,553	1,932,837	1,833,886
OTHER FINANCING SOURCES	14,958,670	26,587,938	15,093,777	26,656,450	15,163,946	6,932,137
TOTAL REVENUE	255,129,705	268,186,300	264,671,192	276,991,845	294,427,335	279,519,014
NON-EXPENDITURES	7,783,953	7,049,179	7,506,314	11,764,668	10,830,374	6,564,496
SALARIES AND WAGES	59,479,662	63,654,549	66,456,615	70,607,714	73,645,440	75,260,058
PERSONNEL BENEFITS	24,420,820	26,328,448	27,760,561	32,815,820	35,466,299	36,630,209
SUPPLIES	10,144,950	12,558,099	11,218,313	12,798,155	13,067,648	11,653,101
OTHER SERVICES AND CHARGES	83,569,306	81,699,446	87,502,361	112,776,387	128,806,628	102,490,176
OBSOLETE INTERGOVT SERVICES	5,371,620	5,594,206	3,642,064	4,732,146	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	42,769,932	16,309,011	22,464,486	92,304,570	53,466,780	48,687,640
DEBT SERVICE PRINCIPAL	11,155,437	25,825,805	5,659,812	8,079,000	5,844,024	6,111,919
DEBT SERVICE INTEREST/COSTS	4,979,536	5,002,625	5,002,544	5,078,338	4,712,209	4,559,100
TOTAL EXPENDITURE	249,675,217	244,021,368	237,213,070	350,956,798	325,839,404	291,956,697
Net Surplus/(Deficit)	5,454,488	24,164,932	27,458,122	(73,964,953)	(31,412,069)	(12,437,683)
ESTIMATED ENDING RESERVE BALANCE	175,090,644	211,160,839	225,489,719	139,354,523	155,684,866	143,247,183

Department Budgets - Public Safety

Police Department

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	1,665,686	1,728,438	1,906,328	1,668,000	2,097,617	2,159,155
LICENSES AND PERMITS	50,011	49,799	50,178	36,000	46,000	46,000
INTERGOVERNMENTAL REVENUE	2,527,316	2,512,668	2,573,300	2,808,191	2,528,970	2,530,470
CHARGES FOR GOODS AND SERVICES	4,062,174	4,182,146	4,351,424	4,841,681	5,834,355	6,042,714
FINES AND PENALTIES	9,900	9,218	5,400	10,609	5,400	5,400
MISCELLANEOUS REVENUE	95,673	63,402	102,224	58,026	1,600	1,600
TOTAL REVENUE	8,410,759	8,545,672	8,988,853	9,422,507	10,513,942	10,785,339
NON-EXPENDITURES	9,285	-	-	-	-	-
SALARIES AND WAGES	14,814,727	15,183,115	15,962,367	17,002,992	17,522,843	17,823,318
PERSONNEL BENEFITS	5,673,350	6,052,324	6,233,802	6,995,199	7,667,583	7,926,923
SUPPLIES	1,056,890	1,123,471	1,015,114	937,671	1,091,757	1,091,757
OTHER SERVICES AND CHARGES	3,627,056	4,597,469	5,206,803	4,268,085	7,094,131	7,200,425
OBSOLETE INTERGOVT SERVICES	1,806,559	1,591,063	1,654,849	1,454,204	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	257,116	628,909	437,465	945,497	398,100	151,000
TOTAL EXPENDITURE	27,244,983	29,176,352	30,510,399	31,603,647	33,774,414	34,193,422

Department Budgets

Police Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BAD DEBT EXPENSE	9,285	-	-	-	-	-
NON-EXPENDITURES	9,285	-	-	-	-	-
SALARIES AND WAGES	12,074,888	12,294,362	12,869,880	14,220,212	14,359,247	14,600,905
OVERTIME AND HAZARD DUTY	605,466	703,399	837,770	561,871	639,641	639,641
SALARIES AND WAGES	12,680,355	12,997,761	13,707,651	14,782,083	14,998,888	15,240,546
PERSONNEL BENEFITS	4,840,405	5,113,938	5,272,502	5,869,556	6,380,109	6,596,073
PERSONNEL BENEFITS	4,840,405	5,113,938	5,272,502	5,869,556	6,380,109	6,596,073
OFFICE AND OPERATING SUPPLIES	243,264	260,643	404,824	18,083	229,633	229,633
FUEL CONSUMED	131,362	123,080	147,639	157,691	144,914	144,914
SMALL TOOLS AND MINOR EQUIPMENT	370,210	413,269	209,307	359,140	275,809	275,809
SUPPLIES	744,836	796,992	761,770	534,915	650,357	650,357
PROFESSIONAL SERVICES	1,465,191	1,562,891	1,684,988	1,761,165	2,134,715	2,192,706
COMMUNICATION	141,472	162,008	224,207	127,450	228,237	228,237
TRAVEL	39,797	55,839	47,094	82,160	64,873	64,873
TAXES & OPERATING ASSESSMENTS	63	45	-	-	-	-
OPERATING RENTALS AND LEASES	726,655	889,244	1,100,596	917,490	989,995	1,002,927
INSURANCE	166,499	166,499	131,393	132,559	141,200	141,200
UTILITY SERVICE	15,213	16,345	19,634	39,782	29,708	29,708
REPAIRS & MAINTENANCE	444,018	506,314	480,534	417,840	488,133	488,133
MISCELLANEOUS	81,212	96,921	97,575	95,294	1,792,280	1,792,280
OTHER SERVICES AND CHARGES	3,080,119	3,456,105	3,786,021	3,573,740	5,869,142	5,940,065
INTERGOVERNMENTAL PROF SERV	1,785,235	1,569,739	1,648,849	1,432,880	-	-
INTERGOVERNMENTAL SERVICES	1,785,235	1,569,739	1,648,849	1,432,880	-	-
MACHINERY AND EQUIPMENT	80,979	12,464	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	80,979	12,464	-	-	-	-
TOTAL EXPENDITURE	23,221,213	23,947,000	25,176,793	26,193,173	27,898,495	28,427,041

Police Department Special Revenue Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
OFFICE AND OPERATING SUPPLIES	138,080	128,134	104,963	136,037	165,000	125,000
FUEL CONSUMED	55	-	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	140,282	74,963	84,400	158,317	208,000	248,000
SUPPLIES	278,417	203,096	189,363	294,354	373,000	373,000
PROFESSIONAL SERVICES	57,512	67,145	84,101	88,849	42,592	37,592
COMMUNICATION	-	-	747	747	-	-
TRAVEL	11,855	17,336	14,632	79,368	58,000	45,000
OPERATING RENTALS AND LEASES	1,070	698	1,347	979	406	406
REPAIRS & MAINTENANCE	13,428	16,787	106,485	31,050	36,000	75,000
MISCELLANEOUS	12,273	9,773	1,831	8,169	2,000	-
OTHER SERVICES AND CHARGES	96,137	111,738	209,144	209,161	138,998	157,998
MACHINERY AND EQUIPMENT	88,818	-	29,989	284,286	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	88,818	-	29,989	284,286	-	-
TOTAL EXPENDITURE	463,373	314,835	428,496	787,801	511,998	530,998

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

Police Department Dispatch Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	1,752,063	1,843,154	1,876,284	2,199,502	2,324,035	2,382,853
OVERTIME AND HAZARD DUTY	382,310	342,199	378,432	21,407	199,920	199,920
SALARIES AND WAGES	2,134,373	2,185,354	2,254,716	2,220,909	2,523,955	2,582,773
PERSONNEL BENEFITS	832,945	938,386	961,300	1,125,643	1,287,475	1,330,849
PERSONNEL BENEFITS	832,945	938,386	961,300	1,125,643	1,287,475	1,330,849
OFFICE AND OPERATING SUPPLIES	6,751	77,327	22,354	67,628	33,700	33,700
FUEL CONSUMED	1,233	1,137	1,266	2,334	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	25,654	44,918	40,360	38,440	32,900	32,900
SUPPLIES	33,637	123,383	63,981	108,402	68,400	68,400
PROFESSIONAL SERVICES	196,973	609,060	929,226	9,382	258,279	258,279
COMMUNICATION	18,772	19,124	30,876	28,229	39,681	39,681
TRAVEL	24,286	30,919	38,252	(31,652)	25,950	25,950
TAXES & OPERATING ASSESSMENTS	-	-	1	(1)	-	-
OPERATING RENTALS AND LEASES	70,544	62,510	105,792	100,159	107,622	111,916
INSURANCE	19,321	19,321	18,663	18,663	15,723	15,723
UTILITY SERVICE	24,665	23,578	27,277	39,961	33,619	33,619
REPAIRS & MAINTENANCE	81,002	242,452	37,005	310,568	574,356	586,433
MISCELLANEOUS	15,237	22,661	24,546	9,874	30,760	30,760
OTHER SERVICES AND CHARGES	450,799	1,029,626	1,211,638	485,184	1,085,990	1,102,361
INTERGOVERNMENTAL PROF SERV	21,324	21,324	6,000	21,324	-	-
INTERGOVERNMENTAL SERVICES	21,324	21,324	6,000	21,324	-	-
MACHINERY AND EQUIPMENT	87,319	616,445	407,476	661,211	398,100	151,000
CAPITAL OUTLAYS (6000 EXP OBJ)	87,319	616,445	407,476	661,211	398,100	151,000
TOTAL EXPENDITURE	3,560,397	4,914,517	4,905,111	4,622,673	5,363,920	5,235,383

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.

Police Department Expenditures, Fund, Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-811 Police Administration	5,572,357	5,710,717	6,146,904	6,052,133	6,821,457	6,918,204
001-821 Patrol/Traffic Operations	11,497,323	11,876,723	12,354,608	13,163,771	12,369,099	12,677,365
001-822 Police Special Operations	356,284	460,031	432,754	425,142	394,877	395,753
001-823 Police Investigations Operations	3,264,544	3,105,133	3,370,891	3,611,496	4,391,550	4,433,593
001-824 Police Off of Prof Responsibil	598,288	597,342	613,315	601,723	643,893	646,521
001-825 Police Records Operations	1,101,551	1,221,744	1,194,930	1,392,399	1,412,663	1,461,378
001-826 Police Proactive Operations	830,866	975,311	1,063,392	946,509	1,864,956	1,894,227
General Fund Expenditures	23,221,213	23,947,001	25,176,794	26,193,173	27,898,495	28,427,041
151-811 Police Administration	48,612	15,067	9,498	10,320	11,682	11,682
151-821 Patrol/Traffic Operations	55,745	40,005	23,825	48,174	30,000	30,000
151-823 Police Investigations Operations	53,608	-	29,989	25,011	-	-
152-811 Police Administration	6,602	6,579	6,681	6,642	3,310	3,310
152-823 Police Investigations Operations	42,734	23,745	7,495	32,703	10,000	10,000
153-811 Police Administration	208,348	180,351	299,006	612,952	417,006	466,006
153-821 Patrol/Traffic Operations	47,724	49,087	52,001	51,999	40,000	10,000
Police Sp Rev Funds Expenditures	463,373	314,834	428,495	787,801	511,998	530,998
160-829 Police Dispatch Operations	3,560,397	4,914,517	4,905,111	4,622,673	5,363,920	5,235,383
Public Safety Dispatch Fund Exp	3,560,397	4,914,517	4,905,111	4,622,673	5,363,920	5,235,383
TOTAL EXPENDITURE	27,244,983	29,176,352	30,510,400	31,603,647	33,774,413	34,193,422

Department Budgets

Fire Department

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	663,189	687,714	745,263	617,100	840,362	865,573
LICENSES AND PERMITS	1,140	1,050	1,560	-	-	-
INTERGOVERNMENTAL REVENUE	375,379	960,252	1,430,582	1,461,733	1,497,076	1,533,302
CHARGES FOR GOODS AND SERVICES	5,936,463	5,737,463	6,906,227	5,814,675	7,399,302	7,563,660
MISCELLANEOUS REVENUE	51,131	50,767	44,565	35,869	27,000	28,000
OTHER FINANCING SOURCES	1,190,453	1,125,000	10,000	1,125,000	-	-
TOTAL REVENUE	8,217,756	8,562,246	9,138,197	9,054,377	9,763,740	9,990,535
NON-EXPENDITURES	316,286	325,448	1,166,057	332,221	331,289	110,221
SALARIES AND WAGES	14,179,984	16,030,309	17,477,307	16,137,873	17,892,397	17,774,596
PERSONNEL BENEFITS	4,150,856	4,514,650	4,954,357	6,054,252	5,926,757	6,103,199
SUPPLIES	511,099	677,314	980,328	690,756	936,632	724,815
OTHER SERVICES AND CHARGES	3,050,446	3,122,896	3,392,933	3,236,397	4,753,791	4,807,606
OBSOLETE INTERGOVT SERVICES	765,388	691,893	749,505	493,694	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,398,105	429,710	346,526	(11,505)	625,000	-
DEBT SERVICE INTEREST/COSTS	8,293	6,339	5,070	3,130	1,861	-
TOTAL EXPENDITURE	24,380,457	25,798,559	29,072,085	26,936,817	30,467,727	29,520,437

Fire Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TRANSFERS OUT	102,862	110,221	949,255	110,221	110,221	110,221
INTERFUND LOANS PRINCIPAL	213,363	215,227	216,803	222,000	221,068	-
NON-EXPENDITURES	316,225	325,448	1,166,057	332,221	331,289	110,221
SALARIES AND WAGES	8,846,671	10,208,998	10,832,912	11,456,552	11,553,575	11,761,354
OVERTIME AND HAZARD DUTY	911,536	976,752	1,703,551	(365,550)	757,968	752,968
SALARIES AND WAGES	9,758,207	11,185,750	12,536,463	11,091,003	12,311,543	12,514,322
PERSONNEL BENEFITS	3,018,870	3,285,772	3,733,230	4,297,366	4,174,959	4,325,976
PERSONNEL BENEFITS	3,018,870	3,285,772	3,733,230	4,297,366	4,174,959	4,325,976
OFFICE AND OPERATING SUPPLIES	130,801	156,032	253,132	130,275	132,985	132,985
FUEL CONSUMED	50,656	56,930	75,238	112,661	93,950	93,950
SMALL TOOLS AND MINOR EQUIPMENT	71,080	182,403	309,131	47,721	348,246	148,246
SUPPLIES	252,537	395,365	637,501	290,657	575,181	375,181
PROFESSIONAL SERVICES	573,967	650,171	729,252	611,970	726,971	647,362
COMMUNICATION	108,864	107,326	145,673	120,031	263,064	263,064
TRAVEL	11,762	20,079	18,066	15,963	16,009	16,009
TAXES & OPERATING ASSESSMENTS	430	-	1	(1)	-	-
OPERATING RENTALS AND LEASES	665,695	685,049	772,566	753,256	951,267	990,529
INSURANCE	89,574	89,574	90,328	90,328	68,400	68,400
UTILITY SERVICE	27,022	28,973	26,045	62,748	43,797	43,797
REPAIRS & MAINTENANCE	382,245	381,035	431,689	367,169	546,799	546,799
MISCELLANEOUS	39,388	74,164	46,763	32,038	86,875	86,875
OTHER SERVICES AND CHARGES	1,898,946	2,036,370	2,260,383	2,053,503	2,703,181	2,662,834
INTERGOVERNMENTAL PROF SERV	102,199	4,179	4,243	4,957	-	-
INTERGOVERNMENTAL SERVICES	102,199	4,179	4,243	4,957	-	-
MACHINERY AND EQUIPMENT	1,398,105	56,523	31,831	(14,060)	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,398,105	56,523	31,831	(14,060)	-	-
INTEREST ON INTERFUND DEBT	8,293	6,339	5,070	3,130	1,861	-
DEBT SERVICE INTEREST/COSTS	8,293	6,339	5,070	3,130	1,861	-
TOTAL EXPENDITURE	16,753,382	17,295,748	20,374,778	18,058,776	20,098,015	19,988,534

Department Budgets

Fire Department Public Safety Dispatch Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	888,783	933,298	884,620	1,121,186	1,153,254	1,188,922
OVERTIME AND HAZARD DUTY	51,146	74,504	131,689	29,351	80,520	80,520
SALARIES AND WAGES	939,929	1,007,803	1,016,310	1,150,537	1,233,774	1,269,442
PERSONNEL BENEFITS	351,506	376,139	376,082	454,369	514,238	533,642
PERSONNEL BENEFITS	351,506	376,139	376,082	454,369	514,238	533,642
OFFICE AND OPERATING SUPPLIES	3,245	2,244	4,630	3,592	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	2,268	7,735	848	23,388	12,118	12,118
SUPPLIES	5,513	9,979	5,478	26,980	16,229	16,229
PROFESSIONAL SERVICES	63,009	46,855	35,568	53,823	41,355	41,355
COMMUNICATION	2,693	3,047	25,058	23,675	45,926	45,926
TRAVEL	6,672	7,184	6,223	10,126	8,174	8,174
OPERATING RENTALS AND LEASES	16,494	13,350	35,099	29,314	20,948	21,744
REPAIRS & MAINTENANCE	12,482	12,705	20,682	29,478	25,080	25,080
MISCELLANEOUS	2,409	1,736	4,254	1,862	3,058	3,058
OTHER SERVICES AND CHARGES	103,760	84,877	126,883	148,278	144,541	145,337
TOTAL EXPENDITURE	1,400,709	1,478,798	1,524,752	1,780,164	1,908,781	1,964,649

Fire Department Medic One Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BAD DEBT EXPENSE	61	-	-	-	-	-
NON-EXPENDITURES	61	-	-	-	-	-
SALARIES AND WAGES	3,155,253	3,570,126	3,538,462	3,780,164	3,713,336	3,730,212
OVERTIME AND HAZARD DUTY	326,595	266,631	386,073	116,169	633,744	260,621
SALARIES AND WAGES	3,481,848	3,836,757	3,924,535	3,896,333	4,347,080	3,990,833
PERSONNEL BENEFITS	780,479	852,738	845,045	1,302,517	1,237,560	1,243,581
PERSONNEL BENEFITS	780,479	852,738	845,045	1,302,517	1,237,560	1,243,581
OFFICE AND OPERATING SUPPLIES	213,062	238,674	248,709	235,728	252,786	240,969
FUEL CONSUMED	37,276	19,325	31,921	78,052	54,986	54,986
SMALL TOOLS AND MINOR EQUIPMENT	2,712	13,971	56,719	59,339	37,450	37,450
SUPPLIES	253,049	271,970	337,349	373,119	345,222	333,405
PROFESSIONAL SERVICES	706,933	653,403	594,298	594,765	635,971	626,971
COMMUNICATION	25,347	22,153	23,736	46,781	37,633	37,633
TRAVEL	539	853	834	6,784	29,543	3,809
TAXES & OPERATING ASSESSMENTS	19	19	19	21	20	20
OPERATING RENTALS AND LEASES	110,042	94,634	159,410	137,189	114,452	118,208
INSURANCE	13,698	13,698	10,060	10,060	14,122	14,122
UTILITY SERVICE	8,510	8,700	9,905	(2,277)	3,814	3,814
REPAIRS & MAINTENANCE	180,717	199,521	197,377	214,928	164,251	298,287
MISCELLANEOUS	1,936	8,667	10,029	26,365	906,262	896,570
OTHER SERVICES AND CHARGES	1,047,740	1,001,649	1,005,668	1,034,616	1,906,069	1,999,435
INTERGOVERNMENTAL PROF SERV	663,189	687,714	745,263	488,737	-	-
INTERGOVERNMENTAL SERVICES	663,189	687,714	745,263	488,737	-	-
MACHINERY AND EQUIPMENT	-	373,187	314,695	2,555	500,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	373,187	314,695	2,555	500,000	-
TOTAL EXPENDITURE	6,226,367	7,024,013	7,172,555	7,097,878	8,335,931	7,567,254

Fire Department Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-711 Fire Administration	1,815,749	1,697,669	1,794,097	2,081,370	2,012,616	1,974,875
001-721 Fire Operations	13,663,799	14,349,162	16,937,836	14,669,986	16,423,710	16,339,093
001-722 Fire Life Safety Operations	405,460	386,972	491,271	399,614	499,083	496,277
001-723 Fire Dept Training Operations	503,276	486,202	698,858	358,143	660,560	662,181
001-726 Emergency Management	365,097	375,742	452,717	549,662	502,045	516,109
General Fund Expenditures	16,753,381	17,295,747	20,374,779	18,058,775	20,098,014	19,988,535
160-729 Fire/EMS Dispatch Operations	1,400,709	1,478,798	1,524,752	1,780,164	1,908,781	1,964,649
Public Safety Dispatch Fund Exp	1,400,709	1,478,798	1,524,752	1,780,164	1,908,781	1,964,649
470-724 Emergency Medical Services	6,226,367	7,024,013	7,172,555	7,097,878	8,335,931	7,567,254
Medic One Fund Expenditures	6,226,367	7,024,013	7,172,555	7,097,878	8,335,931	7,567,254
TOTAL EXPENDITURE	24,380,457	25,798,558	29,072,086	26,936,817	30,342,726	29,520,438

Department Budgets

Municipal Court

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
INTERGOVERNMENTAL REVENUE	72,200	66,200	40,000	-	-	-
CHARGES FOR GOODS AND SERVICES	760,236	683,061	684,076	700,000	675,000	675,000
FINES AND PENALTIES	865,551	743,686	673,419	845,914	697,000	697,000
MISCELLANEOUS REVENUE	88,394	44,334	44,794	25,000	25,000	25,000
TOTAL REVENUE	1,786,381	1,537,280	1,442,288	1,570,914	1,397,000	1,397,000
SALARIES AND WAGES	880,853	936,728	908,686	1,025,096	1,097,234	1,133,884
PERSONNEL BENEFITS	392,739	429,689	421,551	507,891	588,813	611,333
SUPPLIES	24,488	30,780	27,400	64,159	72,779	45,779
OTHER SERVICES AND CHARGES	349,719	352,687	301,409	463,294	705,918	711,010
OBSOLETE INTERGOVT SERVICES	284,743	307,798	299,353	354,647		
TOTAL EXPENDITURE	1,932,542	2,057,681	1,958,398	2,415,087	2,464,743	2,502,006

Department Budgets - Recreation and Culture

Parks and Recreation Department

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	4,753,130	4,827,737	4,944,963	4,964,937	5,128,641	5,383,548
LICENSES AND PERMITS	-	4,214	7,889	-	-	-
INTERGOVERNMENTAL REVENUE	1,110,066	1,281,825	857,853	400,000	495,000	505,000
CHARGES FOR GOODS AND SERVICES	3,766,745	3,467,804	3,479,513	3,042,240	4,567,032	4,441,782
FINES AND PENALTIES	1,530	2,137	1,224	-	-	-
MISCELLANEOUS REVENUE	1,025,679	1,294,029	1,239,080	581,999	562,512	562,512
NON REVENUES	246,986	343,761	413,628	350,000	460,000	470,000
OTHER FINANCING SOURCES	221,480	221,480	221,480	43,480	44,000	44,000
TOTAL REVENUE	11,125,615	11,442,987	11,165,629	9,382,656	11,257,185	11,406,842
NON-EXPENDITURES	246,986	343,761	413,628	896,372	970,000	470,000
SALARIES AND WAGES	3,849,599	3,958,356	3,814,979	4,971,604	4,716,699	4,942,488
PERSONNEL BENEFITS	1,605,480	1,712,183	1,698,527	2,267,924	2,497,801	2,632,083
SUPPLIES	443,603	514,014	651,640	695,773	588,414	622,414
OTHER SERVICES AND CHARGES	2,872,298	3,029,828	4,025,324	4,907,435	5,635,592	5,976,978
OBSOLETE INTERGOVT SERVICES	30,264	20,940	53,077	297,293	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	8,624,860	2,801,119	3,146,180	17,145,950	15,213,000	6,166,000
DEBT SERVICE INTEREST/COSTS	25,459	25,324	27,959	(27,959)	35,000	35,000
TOTAL EXPENDITURE	17,698,548	12,405,525	13,831,313	31,154,393	29,656,505	20,844,962

Department Budgets

Parks and Recreation Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	3,074,443	3,211,734	3,129,010	4,267,280	3,974,291	4,122,588
OVERTIME AND HAZARD DUTY	37,480	39,150	39,766	7,106	23,436	23,436
SALARIES AND WAGES	3,111,923	3,250,884	3,168,776	4,274,386	3,997,727	4,146,024
PERSONNEL BENEFITS	1,433,896	1,409,241	1,414,288	1,928,187	2,090,446	2,174,389
PERSONNEL BENEFITS	1,433,896	1,409,241	1,414,288	1,928,187	2,090,446	2,174,389
OFFICE AND OPERATING SUPPLIES	260,919	291,966	299,633	329,247	326,439	327,439
FUEL CONSUMED	57,088	49,983	55,777	130,725	87,885	87,885
PURCHASES FOR RESALE	1,789	1,565	2,306	9,788	4,000	4,000
SMALL TOOLS AND MINOR EQUIPMENT	47,786	93,664	43,964	80,493	44,265	44,265
WAREHOUSE	3,061	9,007	22,641	(9,388)	-	-
SUPPLIES	370,643	446,185	424,320	540,865	462,589	463,589
PROFESSIONAL SERVICES	340,715	384,197	321,414	221,846	302,043	302,042
COMMUNICATION	35,764	36,252	40,445	39,769	47,722	47,722
TRAVEL	3,141	1,917	2,343	6,626	5,760	5,760
TAXES & OPERATING ASSESSMENTS	15,296	16,314	15,092	18,362	7,344	7,344
OPERATING RENTALS AND LEASES	528,598	592,989	981,499	977,763	1,181,078	1,219,301
INSURANCE	236,650	236,650	227,979	227,979	171,240	171,240
UTILITY SERVICE	618,572	651,959	631,755	445,983	546,159	546,159
REPAIRS & MAINTENANCE	454,997	430,376	466,937	457,327	480,201	486,594
MISCELLANEOUS	44,462	60,053	63,661	61,356	65,554	65,554
OTHER SERVICES AND CHARGES	2,278,196	2,410,706	2,751,125	2,457,011	2,807,101	2,851,717
INTERGOVERNMENTAL PROF SERV	950	950	7,621	(7,621)	-	-
INTERGOVERNMENTAL SERVICES	950	950	7,621	(7,621)	-	-
MACHINERY AND EQUIPMENT	24,898	8,217	-	-	97,000	36,000
CAPITAL OUTLAYS (6000 EXP OBJ)	24,898	8,217	-	-	97,000	36,000
TOTAL EXPENDITURE	7,220,506	7,526,182	7,766,129	9,192,827	9,454,864	9,671,719

Parks and Recreation Department Expenditures , Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-411 Parks and Recreation Admin	752,786	746,829	913,504	1,008,115	901,822	925,972
001-421 Parks Operations Management	412,268	448,849	449,831	470,695	356,192	371,941
001-422 Parks Grounds	1,440,792	1,598,479	1,443,733	1,831,704	2,152,542	2,154,911
001-423 Parks Buildings	1,767,330	1,720,467	1,704,357	1,960,206	1,954,887	2,008,606
001-431 Recreation Management	265,093	281,738	168,571	414,999	703,821	718,385
001-435 Recreation Aquatics	1,147,844	1,246,224	1,502,880	1,540,949	1,753,748	1,813,660
001-436 Sports and Enrichment	1,270,190	1,245,689	1,383,190	1,618,060	1,292,266	1,328,438
001-471 Parks Design & Development	164,203	237,906	200,062	348,099	339,586	349,806
General Fund Expenditures	7,220,506	7,526,181	7,766,128	9,192,827	9,454,864	9,671,719
123-471 Parks Design & Development	185	-	-	-	-	-
123-472 Parks Capital Improvement	140,311	-	-	-	-	-
Parksite Acq (closed) Fund Expenditures	140,496	-	-	-	-	-
134-471 Parks Design & Development	588	587	530	522	-	-
134-472 Parks Capital Improvement	9,690	719	13,415	182,706	-	-
136-471 Parks Design & Development	16,601	16,601	16,741	16,741	17,758	17,758
136-472 Parks Capital Improvement	227,757	284,112	640,261	537,349	250,000	850,000
Enviro Remediation Funds Expenditures	254,636	302,019	670,947	737,318	267,758	867,758
141-422 Parks Grounds	34,422	31,795	21,989	23,429	10,000	10,000
141-423 Parks Buildings	18,236	34,057	58,155	263,979	230,000	135,000
141-472 Parks Capital Improvement	449,689	471,990	1,057,338	562,944	1,046,070	47,211
142-423 Parks Buildings	41,030	15,996	9,245	64,759	397,000	420,000
142-431 Parks Recreation Facilities	-	-	-	-	202,000	85,000
142-472 Parks Capital Improvement	26,545	23,790	10,823	340,618	7,571	7,738
REET Funds Expenditures	569,922	577,628	1,157,550	1,255,729	1,892,641	704,949
161-472 Parks Capital Improvement	89,356	-	-	-	-	-
TBD Fund Expenditures	89,356	-	-	-	-	-
172-471 Parks Design & Development	9,971	-	-	-	-	-
172-472 Parks Capital Improvement	114,653	-	-	-	-	-
173-421 Parks Operations Management	-	-	-	217,521	-	79,500
173-422 Parks Grounds	169,831	124,533	199,460	445,383	410,714	510,067
173-423 Parks Buildings	59,099	93,642	15,569	125,126	188,322	194,559
173-471 Parks Design & Development	29,343	28,063	100,739	95,228	77,122	77,122
173-472 Parks Capital Improvement	6,527,601	2,168,824	1,354,322	13,920,860	8,996,985	3,941,916
Greenways Funds Expenditures	6,910,498	2,415,062	1,670,090	14,804,118	9,673,143	4,803,164
177-423 Parks Buildings	-	-	-	35,000	60,000	60,000
177-431 Parks Recreation Facilities	-	-	-	-	30,000	-
177-471 Parks Design & Development	10,495	10,326	31,636	28,194	21,777	21,777
177-472 Parks Capital Improvement	1,867,357	870,485	1,579,164	2,865,845	6,477,698	2,862,314
Park Impact Fee Fund Expenditures	1,877,852	880,811	1,610,800	2,929,039	6,589,475	2,944,091
371-472 Parks Design and Development	-	-	122,020	377,980	-	-
Waterfront Constr Fund Expenditures	-	-	122,020	377,980	-	-
456-425 Parks Cemetery	522,734	576,370	535,811	436,469	407,596	412,490
Cemetery Fund Expenditures	522,734	576,370	535,811	436,469	407,596	412,490
460-426 Parks Golf Course	105,100	120,396	290,267	1,413,437	1,357,234	1,426,996
Golf Course Fund Expenditures	105,100	120,396	290,267	1,413,437	1,357,234	1,426,996
701-471 Parks Design & Development	7,448	7,057	7,700	7,474	13,795	13,795
Greenways Maint Endowmnt Fund Exp	7,448	7,057	7,700	7,474	13,795	13,795
TOTAL EXPENDITURE	17,698,548	12,405,524	13,831,313	31,154,391	29,656,506	20,844,962

Department Budgets

Library

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	ACTUAL	ACTUAL	REVISED	PRELIMINARY	PRELIMINARY
General Fund and Library Gift Fund	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
INTERGOVERNMENTAL REVENUE	-	338	-	-	-	-
CHARGES FOR GOODS AND SERVICES	178,595	178,959	23,897	22,100	22,100	22,100
FINES AND PENALTIES	102,315	93,532	68,688	118,450	70,000	70,000
MISCELLANEOUS REVENUE	103,975	118,928	103,747	95,000	95,000	95,000
TOTAL REVENUE	384,886	391,756	196,333	235,550	187,100	187,100
NON-EXPENDITURES	60	-	-	-	-	-
SALARIES AND WAGES	1,948,130	2,123,910	2,130,072	2,256,968	2,458,360	2,534,217
PERSONNEL BENEFITS	791,063	897,739	923,345	1,043,923	1,205,016	1,250,951
SUPPLIES	557,362	609,564	610,479	599,105	776,250	776,250
OTHER SERVICES AND CHARGES	937,518	964,222	845,975	896,306	1,004,189	1,029,558
OBSOLETE INTERGOVT SERVICES	3,454	16,119	6,994	6,006	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	-	200,000
TOTAL EXPENDITURE	4,237,588	4,611,554	4,516,866	4,802,309	5,443,815	5,790,977

Library	ACTUAL	ACTUAL	ACTUAL	REVISED	PRELIMINARY	PRELIMINARY
General Fund Expenditures	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
BAD DEBT EXPENSE	60	-	-	-	-	-
NON-EXPENDITURES	60	-	-	-	-	-
SALARIES AND WAGES	1,947,667	2,121,395	2,129,006	2,255,994	2,457,340	2,533,197
OVERTIME AND HAZARD DUTY	463	2,515	1,066	974	1,020	1,020
SALARIES AND WAGES	1,948,130	2,123,910	2,130,072	2,256,968	2,458,360	2,534,217
PERSONNEL BENEFITS	791,063	897,739	923,345	1,043,923	1,205,016	1,250,951
PERSONNEL BENEFITS	791,063	897,739	923,345	1,043,923	1,205,016	1,250,951
OFFICE AND OPERATING SUPPLIES	477,225	539,777	520,680	501,360	694,006	694,006
FUEL CONSUMED	1,453	1,164	1,369	2,875	2,122	2,122
SMALL TOOLS AND MINOR EQUIPMENT	22,138	23,788	21,987	41,314	30,122	30,122
WAREHOUSE	120	-	45	(45)	-	-
SUPPLIES	500,936	564,730	544,080	545,504	726,250	726,250
PROFESSIONAL SERVICES	77,629	75,090	62,751	92,208	116,684	116,684
COMMUNICATION	43,751	46,429	46,397	47,179	55,771	55,771
TRAVEL	2,965	3,879	1,725	5,197	3,461	3,461
TAXES & OPERATING ASSESSMENTS	530	513	480	962	721	721
OPERATING RENTALS AND LEASES	649,031	657,995	562,439	537,240	600,986	624,855
INSURANCE	40,042	40,042	38,117	38,117	42,850	42,850
UTILITY SERVICE	11,535	12,474	12,434	10,092	11,263	11,263
REPAIRS & MAINTENANCE	93,067	84,968	106,973	97,339	148,892	150,392
MISCELLANEOUS	14,646	13,925	12,090	26,878	23,484	23,484
OTHER SERVICES AND CHARGES	933,198	935,314	843,407	855,211	1,004,111	1,029,480
INTERGOVERNMENTAL PROF SERV	3,454	16,119	6,994	6,006	-	-
INTERGOVERNMENTAL SERVICES	3,454	16,119	6,994	6,006	-	-
MACHINERY AND EQUIPMENT	-	-	-	-	-	200,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	-	200,000
TOTAL EXPENDITURE	4,176,841	4,537,811	4,447,899	4,707,612	5,393,737	5,740,898

Department Budgets

Library Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-191 Library Administration	567,574	588,997	803,358	828,532	841,952	856,178
001-193 Library Services	2,947,901	3,280,509	3,186,267	3,411,039	3,973,203	4,082,269
001-195 Library Facilities	661,366	668,305	458,274	468,041	578,583	802,452
General Fund Expenditures	4,176,841	4,537,811	4,447,899	4,707,612	5,393,738	5,740,899
126-191 Library Administration	6,320	28,909	9,504	34,159	78	78
126-193 Library Services	54,426	44,834	59,463	60,537	50,000	50,000
Library Gift Fund Expenditures	60,746	73,743	68,967	94,696	50,078	50,078
TOTAL EXPENDITURE	4,237,587	4,611,554	4,516,866	4,802,308	5,443,816	5,790,977

Museum

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

Budget Summary

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

Museum	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
INTERGOVERNMENTAL REVENUE	4,076	6,646	4,063	5,000	5,000	5,000
MISCELLANEOUS REVENUE	-	458	8	-	-	-
OTHER FINANCING SOURCES	150,000	150,000	150,000	150,000	-	-
TOTAL REVENUE	154,076	157,104	154,071	155,000	5,000	5,000
SALARIES AND WAGES	667,555	677,096	638,609	821,311	639,155	656,631
PERSONNEL BENEFITS	289,246	310,899	290,490	396,459	336,180	347,962
SUPPLIES	13,691	11,545	10,385	15,078	4,000	4,000
OTHER SERVICES AND CHARGES	466,907	468,684	595,017	537,058	585,772	606,640
TOTAL EXPENDITURE	1,437,398	1,468,225	1,534,501	1,769,906	1,565,107	1,615,232

Department Budgets - Planning and Community Development

Planning & Community Development Department

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

Budget Summary

Planning & Community Development Department - All Funds	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	4,474,718	4,543,280	4,659,790	4,713,275	4,773,790	1,827,003
LICENSES AND PERMITS	1,917,093	1,909,394	1,835,195	1,310,136	1,734,986	1,678,244
INTERGOVERNMENTAL REVENUE	1,215,804	1,209,798	1,416,471	2,902,823	3,257,778	2,870,569
CHARGES FOR GOODS AND SERVICES	1,719,285	2,100,267	2,235,904	1,480,451	1,966,449	1,966,449
FINES AND PENALTIES	50	1,810	2,150	-	-	-
MISCELLANEOUS REVENUE	212,236	186,364	304,395	139,404	120,301	124,119
OTHER FINANCING SOURCES	-	10,703	1,834,876	-	-	-
TOTAL REVENUE	9,539,187	9,961,616	12,288,781	10,546,089	11,853,304	8,466,384
NON-EXPENDITURES	150,000	160,703	150,000	150,000	-	-
SALARIES AND WAGES	3,061,563	3,117,370	3,231,659	3,927,115	3,751,327	3,871,936
PERSONNEL BENEFITS	1,202,518	1,317,643	1,394,381	1,767,456	1,893,916	1,966,072
SUPPLIES	35,630	30,371	131,290	122,122	82,430	73,799
OTHER SERVICES AND CHARGES	7,332,838	7,538,092	7,843,231	11,323,093	12,803,276	7,947,546
CAPITAL OUTLAYS (6000 EXP OBJ)	1,594,357	-	87,656	703	-	-
TOTAL EXPENDITURE	13,376,905	12,164,179	12,838,217	17,290,489	18,530,949	13,859,353

Planning and Community Development General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	1,266,784	1,286,834	1,269,701	1,583,790	1,489,243	1,532,029
OVERTIME AND HAZARD DUTY	-	-	-	4,396	2,198	2,198
SALARIES AND WAGES	1,266,784	1,286,834	1,269,701	1,588,186	1,491,441	1,534,227
PERSONNEL BENEFITS	532,686	555,751	556,610	706,842	723,617	749,374
PERSONNEL BENEFITS	532,686	555,751	556,610	706,842	723,617	749,374
OFFICE AND OPERATING SUPPLIES	12,930	15,346	17,996	1,886	9,940	9,940
FUEL CONSUMED	33	-	36	(36)	-	-
PURCHASES FOR RESALE	1,243	3,970	5,350	4,621	2,486	2,486
SMALL TOOLS AND MINOR EQUIPMENT	-	174	110	(110)	-	-
WAREHOUSE	14,206	19,489	23,492	6,361	12,426	12,426
SUPPLIES	698,236	728,623	687,380	1,213,109	1,009,921	907,421
PROFESSIONAL SERVICES	28,384	21,656	25,177	32,584	30,259	30,259
COMMUNICATION	1,347	8,722	4,759	16,919	9,339	9,339
TRAVEL	8	14	27	(27)	-	-
TAXES & OPERATING ASSESSMENTS	77,211	76,404	108,979	114,846	108,568	112,143
OPERATING RENTALS AND LEASES	122,321	122,321	146,122	146,122	98,499	98,499
INSURANCE	2,982	3,160	3,348	2,502	2,925	2,925
UTILITY SERVICE	26,846	19,053	19,468	18,334	49,398	19,398
REPAIRS & MAINTENANCE	6,993	8,687	6,686	7,942	8,814	8,814
MISCELLANEOUS	964,328	988,640	1,001,945	1,552,331	1,317,723	1,188,798
OTHER SERVICES AND CHARGES	964,328	988,640	1,001,945	1,552,331	1,317,723	1,188,798
TOTAL EXPENDITURE	2,778,004	2,850,714	2,851,748	3,853,721	3,545,208	3,484,825

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-521 Community Development	639,578	716,517	704,855	1,097,591	952,218	859,385
001-526 City Center Development	340,508	324,373	395,292	674,791	580,580	561,361
001-531 Planning Services	1,797,918	1,809,825	1,751,601	2,081,338	2,012,410	2,064,079
General Fund Expenditures	2,778,004	2,850,715	2,851,748	3,853,720	3,545,208	3,484,825
180-522 Tourism Activities and Facilities	1,303,566	1,510,825	1,542,449	2,009,126	2,494,599	1,826,926
Tourism Fund Expenditures	1,303,566	1,510,825	1,542,449	2,009,126	2,494,599	1,826,926
181-521 Community Development	5,082,022	3,321,258	3,764,773	4,591,772	5,115,961	1,599,297
Low Income Housing Fund Expenditures	5,082,022	3,321,258	3,764,773	4,591,772	5,115,961	1,599,297
190-521 Community Development	994,938	1,118,810	735,911	1,604,928	2,055,667	1,666,036
191-521 Community Development	656,593	767,010	948,311	1,548,096	1,522,515	1,524,936
CDBG/HOME Grant Funds Expenditures	1,651,531	1,885,820	1,684,222	3,153,024	3,578,182	3,190,972
475-541 Building Services	2,486,635	2,406,755	2,684,073	3,229,752	3,497,092	3,448,004
475-542 Rental Services	75,148	188,805	310,951	453,095	299,907	309,329
Development Svcs Fund Expenditures	2,561,783	2,595,560	2,995,024	3,682,847	3,796,999	3,757,333
TOTAL EXPENDITURE	13,376,906	12,164,178	12,838,216	17,290,489	18,530,949	13,859,353

Hearing Examiner

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
CHARGES FOR GOODS AND SERVICES	22,097	23,922	29,494	22,000	22,000	22,000
TOTAL REVENUE	22,097	23,922	29,494	22,000	22,000	22,000
SALARIES AND WAGES	27,707	27,594	28,661	28,292	29,658	30,547
PERSONNEL BENEFITS	13,013	14,274	14,951	15,871	17,656	18,315
SUPPLIES	181	287	767	2,674	1,720	1,720
OTHER SERVICES AND CHARGES	32,946	42,996	48,073	74,231	61,203	61,442
TOTAL EXPENDITURE	73,847	85,152	92,451	121,067	110,236	112,024

Department Budgets - General Government

Human Resources Department

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	2,000,754	2,088,767	2,109,005	2,015,000	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	127,180	116,385	139,499	120,000	120,000	120,000
CHARGES FOR GOODS AND SERVICES	624,632	14,377,292	14,509,815	15,841,274	18,929,288	19,827,099
MISCELLANEOUS REVENUE	14,502,141	1,676,870	1,786,843	2,483,927	1,712,741	1,717,741
NON REVENUES	213,363	215,227	216,803	222,000	221,068	-
TOTAL REVENUE	17,468,071	18,474,541	18,761,965	20,682,201	22,998,097	23,679,840
SALARIES AND WAGES	1,231,703	1,395,060	1,501,356	1,522,630	1,800,522	1,937,474
PERSONNEL BENEFITS	2,265,221	2,166,987	2,466,093	2,871,247	2,864,847	2,931,924
SUPPLIES	84,515	72,522	89,155	148,176	101,572	101,572
OTHER SERVICES AND CHARGES	13,481,058	13,963,585	13,906,325	19,851,318	17,279,427	18,835,638
OBSOLETE INTERGOVT SERVICES	32,898	46,668	24,948	104,853	-	-
TOTAL EXPENDITURE	17,095,395	17,644,822	17,987,878	24,498,224	22,046,369	23,806,609

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

Human Resources Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	572,991	629,389	707,747	776,589	858,680	958,263
OVERTIME AND HAZARD DUTY	-	-	493	731	612	612
SALARIES AND WAGES	572,991	629,389	708,240	777,320	859,292	958,875
PERSONNEL BENEFITS	249,669	282,669	320,384	391,591	441,946	498,396
PERSONNEL BENEFITS	249,669	282,669	320,384	391,591	441,946	498,396
OFFICE AND OPERATING SUPPLIES	8,118	9,444	13,607	22,033	16,717	16,717
SMALL TOOLS AND MINOR EQUIPMENT	3,901	1,095	903	9,103	6,003	6,003
SUPPLIES	12,018	10,538	14,509	31,136	22,720	22,720
PROFESSIONAL SERVICES	224,032	119,565	127,731	226,084	182,202	132,202
COMMUNICATION	7,566	7,628	8,023	6,097	10,137	10,137
TRAVEL	4,759	7,795	6,127	26,833	16,083	16,083
OPERATING RENTALS AND LEASES	37,728	37,838	48,990	43,788	65,153	67,960
INSURANCE	13,596	13,596	10,305	10,305	12,102	12,102
REPAIRS & MAINTENANCE	22,534	8,407	26,312	35,840	31,076	31,076
MISCELLANEOUS	6,514	18,630	4,846	18,374	27,010	27,010
OTHER SERVICES AND CHARGES	316,729	213,459	232,334	367,322	343,763	296,570
INTERGOVERNMENTAL PROF SERV	4,420	4,241	5,623	4,177	-	-
INTERGOVERNMENTAL SERVICES	4,420	4,241	5,623	4,177	-	-
TOTAL EXPENDITURE	1,155,827	1,140,296	1,281,091	1,571,546	1,667,721	1,776,561

Human Resources Department Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-221 Human Resources Svcs and Admin	1,155,827	1,140,296	888,552	1,121,456	1,211,892	1,302,421
001-231 HR Personnel, Benefits and Budget	-	-	392,539	450,090	455,829	474,140
General Fund Expenditures	1,155,827	1,140,296	1,281,091	1,571,546	1,667,721	1,776,561
561-244 Unemployment Benefits Services	114,236	117,717	92,560	267,228	178,566	178,995
562-245 Workers Comp Benefits Services	577,706	683,197	413,986	1,140,577	837,645	844,445
565-246 Health Benefits Services	12,845,756	13,494,969	13,728,276	18,132,120	16,301,163	17,944,278
Benefits Funds Expenditures	13,537,698	14,295,883	14,234,822	19,539,925	17,317,374	18,967,718
612-247 Pension Benefits Services	1,488,299	1,255,323	1,659,146	2,081,070	1,939,974	1,940,503
613-247 Pension Benefits Services	913,570	953,320	812,817	1,305,682	1,121,300	1,121,828
Pension Trust Funds Expenditures	2,401,869	2,208,643	2,471,963	3,386,752	3,061,274	3,062,331
TOTAL EXPENDITURE	17,095,394	17,644,822	17,987,876	24,498,223	22,046,369	23,806,610

Department Budgets

Information Technology Services Department

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
LICENSES AND PERMITS	428,238	347,387	317,999	313,000	300,000	300,000
INTERGOVERNMENTAL REVENUE	9,685	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	2,576,973	2,352,870	3,673,020	3,921,913	2,996,524	2,992,488
MISCELLANEOUS REVENUE	153,193	140,456	143,340	141,516	125,000	125,000
OTHER FINANCING SOURCES	330,234	335,234	405,234	405,234	415,000	415,000
TOTAL REVENUE	3,498,323	3,175,947	4,539,594	4,781,663	3,836,524	3,832,488
NON-EXPENDITURES	-	-	560,000	70,000	-	-
SALARIES AND WAGES	1,807,860	1,974,553	2,024,559	2,238,729	2,390,616	2,449,714
PERSONNEL BENEFITS	694,921	783,073	820,460	970,648	1,118,962	1,156,548
SUPPLIES	753,278	712,731	1,002,065	298,034	864,349	865,249
OTHER SERVICES AND CHARGES	1,827,512	1,698,969	1,735,316	1,676,431	1,636,981	1,729,174
OBSOLETE INTERGOVT SERVICES	-	-	175	(175)	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	237,053	221,898	267,065	4,329,436	3,032,200	459,000
TOTAL EXPENDITURE	5,320,624	5,391,223	6,409,639	9,583,103	9,043,108	6,659,684

Information Technology Svcs Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	1,353,681	1,490,434	1,526,555	1,742,006	1,820,034	1,867,014
OVERTIME AND HAZARD DUTY	1,605	8,849	8,929	2,072	5,500	5,500
SALARIES AND WAGES	1,355,286	1,499,283	1,535,484	1,744,078	1,825,534	1,872,514
PERSONNEL BENEFITS	518,065	587,138	618,097	748,728	849,431	878,343
PERSONNEL BENEFITS	518,065	587,138	618,097	748,728	849,431	878,343
OFFICE AND OPERATING SUPPLIES	25,294	11,995	26,846	9,784	18,365	18,365
FUEL CONSUMED	212	250	336	598	467	467
SMALL TOOLS AND MINOR EQUIPMENT	5,312	4,164	20,782	(11,773)	4,505	4,505
WAREHOUSE	-	-	15	(15)	-	-
SUPPLIES	30,818	16,409	47,980	(1,406)	23,337	23,337
PROFESSIONAL SERVICES	47,879	54,938	44,738	47,994	75,046	75,046
COMMUNICATION	11,507	11,568	10,841	12,930	14,262	14,262
TRAVEL	10,286	5,294	11,525	6,369	8,947	8,947
TAXES & OPERATING ASSESSMENTS	-	1	-	-	-	-
OPERATING RENTALS AND LEASES	264,169	266,463	286,091	309,579	275,055	278,323
INSURANCE	9,105	9,105	9,057	9,057	8,491	8,491
UTILITY SERVICE	3,466	3,586	3,776	3,213	3,595	3,595
REPAIRS & MAINTENANCE	348,835	340,663	378,381	585,338	527,427	527,427
MISCELLANEOUS	10,719	10,045	8,202	24,066	30,134	30,134
OTHER SERVICES AND CHARGES	705,966	701,663	752,612	998,546	942,958	946,226
INTERGOVERNMENTAL PROF SERV	-	-	175	(175)	-	-
INTERGOVERNMENTAL SERVICES	-	-	175	(175)	-	-
TOTAL EXPENDITURE	2,610,134	2,804,493	2,954,348	3,489,771	3,641,260	3,720,419

Department Budgets

Information Technology Svcs Department Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-253 ITSD Services	2,610,134	2,804,493	2,954,348	3,489,771	3,641,260	3,720,419
General Fund Expenditures	2,610,134	2,804,493	2,954,348	3,489,771	3,641,260	3,720,419
162-254 Government and Ed Access TV	227,127	228,540	328,782	358,667	392,296	488,655
162-256 PEG Access TV	83,369	90,940	490,000	-	-	-
163-251 Equipment/PEG	54,885	44,384	22,134	289,866	238,200	84,000
BTV / PEG TV Funds Expenditures	365,381	363,864	840,916	648,533	630,496	572,655
540-255 Telecommunication	382,516	385,266	490,931	428,108	565,498	570,585
541-252 Technology Replacements	977,019	706,725	912,150	3,634,948	2,836,912	417,912
542-258 Computer Infrastructure Replace	652,527	768,101	844,956	977,123	956,233	957,133
543-257 GIS Administration	333,045	362,773	366,337	404,621	412,710	420,979
Telecom / Tech Funds Expenditures	2,345,107	2,222,865	2,614,374	5,444,800	4,771,353	2,366,609
TOTAL EXPENDITURE	5,320,622	5,391,222	6,409,638	9,583,104	9,043,109	6,659,683

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.

Finance Department

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

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
CHARGES FOR GOODS AND SERVICES	2,080,228	2,078,973	2,249,620	2,246,787	2,291,982	2,291,982
FINES AND PENALTIES	278	219	145	-	-	-
MISCELLANEOUS REVENUE	660,063	823,781	889,253	1,332,583	817,389	785,528
NON REVENUES	341,585	530,073	418,561	195,010	1,130,349	1,238,460
OTHER FINANCING SOURCES	953,800	12,144,903	1,345,136	1,367,229	690,305	635,497
TOTAL REVENUE	4,035,955	15,577,948	4,902,715	5,141,609	4,930,026	4,951,468
NON-EXPENDITURES	-	-	-	500,000	-	-
SALARIES AND WAGES	1,191,561	1,160,959	1,174,865	1,541,420	1,289,540	1,337,972
PERSONNEL BENEFITS	525,703	536,079	565,823	734,879	688,862	716,200
SUPPLIES	14,756	16,482	10,461	76,623	43,541	43,541
OTHER SERVICES AND CHARGES	213,273	230,389	256,855	413,054	371,952	375,852
OBSOLETE INTERGOVT SERVICES	106,390	95,883	109,397	143,571	-	-
DEBT SERVICE PRINCIPAL	1,396,603	11,441,381	1,786,400	2,094,967	1,897,215	1,971,019
DEBT SERVICE INTEREST/COSTS	475,680	924,795	835,127	769,141	720,192	673,278
TOTAL EXPENDITURE	3,923,967	14,405,968	4,738,928	6,273,656	5,011,302	5,117,864

Department Budgets

Finance Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	1,188,356	1,158,930	1,170,650	1,539,311	1,286,378	1,334,810
OVERTIME AND HAZARD DUTY	3,205	2,029	4,215	2,109	3,162	3,162
SALARIES AND WAGES	1,191,561	1,160,959	1,174,865	1,541,420	1,289,540	1,337,972
PERSONNEL BENEFITS	525,703	536,079	565,823	734,879	688,862	716,200
PERSONNEL BENEFITS	525,703	536,079	565,823	734,879	688,862	716,200
OFFICE AND OPERATING SUPPLIES	9,625	10,250	8,402	67,619	38,010	38,010
SMALL TOOLS AND MINOR EQUIPMENT	5,085	6,232	2,019	9,043	5,531	5,531
WAREHOUSE	46	-	40	(39)	-	-
SUPPLIES	14,756	16,482	10,461	76,623	43,541	43,541
PROFESSIONAL SERVICES	68,187	85,359	73,306	19,497	51,112	51,112
COMMUNICATION	21,994	20,461	21,998	20,137	27,362	27,362
TRAVEL	1,770	1,813	1,694	9,090	5,392	5,392
TAXES & OPERATING ASSESSMENTS	-	-	-	-	-	-
OPERATING RENTALS AND LEASES	78,681	77,907	103,471	106,525	96,676	100,576
INSURANCE	10,189	10,189	9,227	9,227	7,557	7,557
UTILITY SERVICE	18	-	-	-	-	-
REPAIRS & MAINTENANCE	23,189	24,462	35,898	45,964	40,931	40,931
MISCELLANEOUS	9,245	10,198	11,261	202,615	142,922	142,922
OTHER SERVICES AND CHARGES	213,273	230,389	256,855	413,054	371,952	375,852
INTERGOVERNMENTAL PROF SERVS	106,390	95,883	109,397	143,571	-	-
INTERGOVERNMENTAL SERVICES	106,390	95,883	109,397	143,571	-	-
TOTAL EXPENDITURE	2,051,684	2,039,791	2,117,401	2,909,548	2,393,895	2,473,566

Finance Department Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-211 Finance Administration	377,998	373,661	390,880	601,392	436,376	449,832
001-213 Finance Services	1,572,863	1,563,388	1,629,761	2,172,476	1,844,247	1,906,701
001-214 Records, Microfilm	100,823	102,742	96,760	135,680	113,273	117,034
General Fund Expenditures	2,051,684	2,039,791	2,117,401	2,909,548	2,393,896	2,473,567
224-911 Debt Service Administration	261,335	266,507	264,707	268,063	269,363	274,813
225-911 Debt Service Administration	1,274,377	1,316,019	1,355,051	1,396,413	717,713	745,663
227-911 Debt Service Administration	-	10,096,241	312,638	507,038	940,025	988,325
231-911 Debt Service Administration	17,963	17,963	17,963	17,964	17,964	17,963
235-911 Debt Service Administration	318,608	669,447	671,170	674,630	672,341	617,533
245-911 Debt Service Administration	-	-	-	500,000	-	-
Debt Service Funds Expenditures	1,872,283	12,366,177	2,621,529	3,364,108	2,617,406	2,644,297
TOTAL EXPENDITURE	3,923,967	14,405,968	4,738,930	6,273,656	5,011,302	5,117,864

Legal Department

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

Budget Summary

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

Legal Department All Funds	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
INTERGOVERNMENTAL REVENUE	25,532	17,813	12,460	12,129	12,129	12,129
CHARGES FOR GOODS AND SERVICES	1,541,618	1,522,414	1,561,231	1,566,459	1,539,156	1,539,156
FINES AND PENALTIES	7,891	8,929	8,005	35,646	35,646	35,646
MISCELLANEOUS REVENUE	48,649	23,729	56,862	55,472	-	-
TOTAL REVENUE	1,623,689	1,572,884	1,638,558	1,669,706	1,586,931	1,586,931
SALARIES AND WAGES	1,080,534	1,161,949	1,200,610	1,232,502	1,278,811	1,316,887
PERSONNEL BENEFITS	400,889	455,528	477,237	520,464	567,964	587,929
SUPPLIES	21,533	26,655	29,377	22,052	25,715	25,715
OTHER SERVICES AND CHARGES	1,029,765	990,200	1,200,843	1,624,212	1,488,765	1,491,359
OBSOLETE INTERGOVT SERVICES	312	150	85	(85)	-	-
TOTAL EXPENDITURE	2,533,033	2,634,483	2,908,152	3,399,145	3,361,256	3,421,890

Legal Department General Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
SALARIES AND WAGES	946,145	1,023,784	1,056,887	1,087,454	1,127,243	1,160,772
SALARIES AND WAGES	946,145	1,023,784	1,056,887	1,087,454	1,127,243	1,160,772
PERSONNEL BENEFITS	349,954	400,184	419,626	456,546	498,794	516,316
PERSONNEL BENEFITS	349,954	400,184	419,626	456,546	498,794	516,316
OFFICE AND OPERATING SUPPLIES	18,814	23,035	13,557	24,329	18,943	18,943
SMALL TOOLS AND MINOR EQUIPMENT	493	824	2,665	484	1,575	1,575
WAREHOUSE	-	1	20	(20)	-	-
SUPPLIES	19,307	23,860	16,242	24,793	20,518	20,518
PROFESSIONAL SERVICES	112,091	43,095	43,830	415,461	248,203	248,203
COMMUNICATION	10,622	10,382	10,236	10,156	12,179	12,179
TRAVEL	3,257	4,400	3,962	7,676	5,551	5,551
OPERATING RENTALS AND LEASES	77,471	77,322	85,083	84,846	78,548	81,142
INSURANCE	24,815	24,815	29,841	29,841	28,507	28,507
REPAIRS & MAINTENANCE	4,646	4,683	5,091	6,021	5,556	5,556
MISCELLANEOUS	5,440	5,729	7,835	20,383	12,759	12,759
OTHER SERVICES AND CHARGES	238,343	170,427	185,878	574,384	391,303	393,897
INTERGOVERNMENTAL PROF SERV	84	-	-	-	-	-
INTERGOVERNMENTAL SERVICES	84	-	-	-	-	-
TOTAL EXPENDITURE	1,553,833	1,618,255	1,678,633	2,143,177	2,037,858	2,091,503

Department Budgets

Legal Department Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-261 Legal Services	1,538,870	1,603,292	1,664,204	2,128,749	2,024,688	2,078,333
001-263 Claims, Litigation & Insurance	14,963	14,963	14,428	14,428	13,170	13,170
General Fund Expenditures	1,553,833	1,618,255	1,678,632	2,143,177	2,037,858	2,091,503
550-263 Claims, Litigation & Insurance	979,200	1,016,228	1,229,520	1,255,968	1,323,397	1,330,387
Claims & Litigation Fund Expenditures	979,200	1,016,228	1,229,520	1,255,968	1,323,397	1,330,387
TOTAL EXPENDITURE	2,533,033	2,634,483	2,908,152	3,399,145	3,361,255	3,421,890

Executive Department

Budget Summary

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

Executive Department - Mayor's Office	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
CHARGES FOR GOODS AND SERVICES	562,000	559,519	645,935	645,335	672,859	672,859
MISCELLANEOUS REVENUE	37	455	-	-	-	-
TOTAL REVENUE	562,037	559,973	645,935	645,335	672,859	672,859
SALARIES AND WAGES	492,254	529,717	545,814	533,437	628,111	651,505
PERSONNEL BENEFITS	176,732	195,414	201,521	226,239	357,231	267,162
SUPPLIES	23,732	13,834	10,794	14,447	12,621	12,621
OTHER SERVICES AND CHARGES	168,201	117,890	135,481	231,781	163,157	164,825
TOTAL EXPENDITURE	860,919	856,855	893,610	1,005,904	1,161,120	1,096,113

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
CHARGES FOR GOODS AND SERVICES	286,993	285,642	337,312	337,312	472,892	472,892
TOTAL REVENUE	286,993	285,642	337,312	337,312	472,892	472,892
TOTAL REVENUE	239,696	272,720	286,993	286,993	337,312	337,312
SALARIES AND WAGES	298,487	313,383	328,495	344,470	370,132	384,655
PERSONNEL BENEFITS	130,500	140,963	147,309	170,251	185,540	193,130
SUPPLIES	9,236	6,420	11,509	3,457	7,484	7,484
OTHER SERVICES AND CHARGES	54,475	57,588	80,752	86,290	81,138	83,284
TOTAL EXPENDITURE	492,697	518,354	568,065	604,468	644,294	668,553

Non-Departmental

Non-Departmental funds provide resources necessary for organization-wide expenses.

Non-Departmental All Funds	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
INTERGOVERNMENTAL REVENUE	-	7,476	-	-	-	-
CHARGES FOR GOODS AND SERVICES	273,782	273,909	294,894	294,894	271,469	235,264
TOTAL REVENUE	273,782	281,385	294,894	294,894	271,469	235,264
NON-EXPENDITURES	3,856,673	3,175,446	2,320,446	4,666,431	3,551,964	1,961,964
OTHER SERVICES AND CHARGES	1,115,889	1,140,385	974,262	1,769,635	2,723,267	2,560,919
INTERGOVERNMENTAL SERVICES	182,003	196,558	293,665	258,335	-	-
TOTAL EXPENDITURE	5,154,564	4,512,389	3,588,373	6,694,401	6,275,231	4,522,883

Non-Departmental Expenditures, Fund - Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
001-951 Non-Departmental	3,795,997	3,836,001	2,660,404	5,998,094	3,780,084	2,577,736
General Fund Expenditures	3,795,997	3,836,001	2,660,404	5,998,094	3,780,084	2,577,736
141-951 Non-Departmental	16,576	16,444	262,805	12,374	1,922,806	422,806
142-951 Non-Departmental	1,341,990	659,944	665,163	683,932	572,341	1,522,341
REET Funds Expenditures	1,358,566	676,388	927,968	696,306	2,495,147	1,945,147
TOTAL EXPENDITURE	5,154,563	4,512,389	3,588,372	6,694,400	6,275,231	4,522,883

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 FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	1,276,979	1,328,183	1,452,011	1,395,000	1,650,475	1,716,494
INTERGOVERNMENTAL REVENUE	-	1,068,075	-	-	-	-
MISCELLANEOUS REVENUE	19,474	20,780	33,277	25,794	11,068	11,400
OTHER FINANCING SOURCES	-	9,640,000	-	-	-	-
TOTAL REVENUE	1,296,453	12,057,038	1,485,287	1,420,794	1,661,543	1,727,894
OTHER SERVICES AND CHARGES	4,533	6,294	8,645	28,709	40,030	40,030
OBSOLETE INTERGOVT SERVICES	33,171	28,076	11,944	16,944	-	-
DEBT SERVICE PRINCIPAL	448,222	11,343,686	532,350	769,593	1,251,769	1,359,880
DEBT SERVICE INTEREST/COSTS	780,149	567,513	638,519	621,288	566,472	535,036
TOTAL EXPENDITURE	1,266,074	11,945,570	1,191,457	1,436,534	1,858,271	1,934,946

Department Budget - Public Works

Public Works Department

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

Budget Summary

Public Works Department All Funds	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TAXES	14,647,295	15,358,232	16,204,833	14,711,606	16,863,806	17,145,636
LICENSES AND PERMITS	241,058	203,929	262,151	252,220	241,000	241,000
INTERGOVERNMENTAL REVENUE	10,253,532	4,302,707	5,640,709	13,655,344	9,713,590	14,290,148
CHARGES FOR GOODS AND SERVICES	71,210,673	77,584,597	81,053,223	75,220,903	83,282,700	83,955,425
FINES AND PENALTIES	840,946	873,115	672,650	771,564	528,601	528,601
MISCELLANEOUS REVENUE	3,747,385	1,567,049	2,461,702	4,416,657	12,188,815	884,809
GAINS LOSSES AND CAPITAL CONTRIB - PRO	6,778,726	4,093,103	617,874	104,612	-	-
NON REVENUES	1,704,483	1,460,155	113,789	117,543	121,420	125,426
OTHER FINANCING SOURCES	11,712,703	2,193,005	9,022,051	22,465,507	13,414,641	5,237,640
TOTAL REVENUE	121,136,801	107,635,892	116,048,981	131,715,957	136,354,574	122,408,685
NON-EXPENDITURES	3,204,663	3,043,821	2,896,183	5,149,644	5,977,121	4,022,311
SALARIES AND WAGES	13,947,145	15,064,450	15,488,575	17,023,276	17,780,035	18,414,231
PERSONNEL BENEFITS	6,108,590	6,801,004	7,150,715	8,273,118	9,549,172	9,920,480
SUPPLIES	6,591,351	8,712,108	6,635,360	9,108,026	8,458,384	7,256,384
OTHER SERVICES AND CHARGES	47,004,874	43,377,271	46,945,117	61,389,057	72,378,040	48,867,891
OBSOLETE INTERGOVT SERVICES	2,126,439	1,530,984	438,072	1,602,858	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	30,658,441	12,227,375	18,179,594	69,894,489	34,198,480	41,711,640
DEBT SERVICE PRINCIPAL	9,310,611	3,040,738	3,341,062	5,214,440	2,695,040	2,781,019
DEBT SERVICE INTEREST/COSTS	3,689,955	3,478,652	3,495,869	3,712,738	3,388,685	3,315,785
TOTAL EXPENDITURE	122,642,071	97,276,403	104,570,546	181,367,648	154,424,956	136,289,742

Department Budgets

Public Works Department Expenditures by Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
111 Street Fund	23,295,188	13,831,496	15,944,407	24,264,163	17,068,598	26,735,351
113 Paths & Trails Reserve Fund	588	587	502	501	500	500
125 Federal Building Fund	2,195,197	213,572	1,585,324	174,492	-	-
131 Olympic Pipeline Incident Fund	25,183	24,988	16,794	76,018	403,037	-
136 Environmental Remediation Fund	539,688	445,112	213,147	3,381,762	48,897	48,897
140 REET Funds (141 & 142)	201,768	290,446	453,475	5,059,330	350,000	250,000
161 Transportation Benefit Distr Fund	4,284,437	2,138,612	3,259,574	9,399,201	11,461,721	8,535,241
410 Water Funds (410 & 411)	29,273,855	26,475,811	30,678,227	45,428,397	39,886,623	29,554,606
420 Wastewater Fund	20,253,927	18,953,033	19,678,599	40,105,306	30,620,295	28,585,862
430 Storm & Surface Water Utility Fund	18,292,320	9,865,179	8,084,419	15,267,045	16,801,226	11,205,043
440 Solid Waste Fund	3,037,316	1,543,441	2,086,638	4,043,857	2,450,804	2,395,922
465 Parking Services Fund	1,990,930	2,878,256	2,422,481	2,384,985	4,219,177	2,986,328
510 Fleet Admin Funds (510 & 511)	5,664,570	5,924,404	5,982,719	11,687,483	9,524,770	7,690,772
520 Purchasing & Material Mgmt Fd	2,554,146	3,117,043	2,172,821	5,027,301	3,488,990	3,530,569
530 Facilities Fund	4,348,816	4,930,933	5,032,430	6,470,628	9,518,302	6,071,315
570 PW Admin & Engineering Fund	6,682,059	6,642,637	6,958,482	7,869,547	8,573,010	8,690,328
702 Natural Resrc Protect & Restore Fund	2,084	852	506	727,631	9,007	9,007
TOTAL EXPENDITURE	122,642,072	97,276,402	104,570,545	181,367,647	154,424,957	136,289,741

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.

Public Works Department Street Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BAD DEBT EXPENSE	33,606	-	-	-	-	-
TRANSFERS OUT	259,386	584,427	590,949	684,410	762,121	557,311
NON-EXPENDITURES	292,992	584,427	590,949	684,410	762,121	557,311
SALARIES AND WAGES	1,258,374	1,542,440	1,527,201	1,685,659	1,717,459	1,770,441
OVERTIME AND HAZARD DUTY	16,473	28,524	37,264	18,100	31,000	31,000
SALARIES AND WAGES	1,274,847	1,570,964	1,564,465	1,703,759	1,748,460	1,801,442
PERSONNEL BENEFITS	562,649	678,617	682,229	802,120	917,931	951,213
PERSONNEL BENEFITS	562,649	678,617	682,229	802,120	917,931	951,213
OFFICE AND OPERATING SUPPLIES	320,166	383,055	537,560	405,107	500,257	500,257
FUEL CONSUMED	44,608	42,362	48,833	72,271	65,200	65,200
SMALL TOOLS AND MINOR EQUIPMENT	129,803	14,841	63,479	33,132	45,000	45,000
WAREHOUSE	102,679	90,396	109,597	97,324	-	-
SUPPLIES	597,256	530,655	759,469	607,833	610,457	610,457
PROFESSIONAL SERVICES	4,373,495	3,978,137	5,264,582	5,029,413	3,930,962	3,570,962
COMMUNICATION	6,325	6,347	5,373	5,289	7,905	7,905
TRAVEL	18,188	8,139	16,793	16,088	15,250	15,250
TAXES & OPERATING ASSESSMENTS	96	83	85	-	-	-
OPERATING RENTALS AND LEASES	344,410	326,258	334,500	395,140	354,806	356,105
INSURANCE	29,962	29,962	35,570	35,570	41,121	41,121
UTILITY SERVICE	1,242,856	1,311,369	1,397,868	1,180,091	1,321,864	1,321,864
REPAIRS & MAINTENANCE	5,346,612	2,808,374	1,523,274	2,052,445	1,664,762	1,671,762
MISCELLANEOUS	14,594	43,578	38,790	107,210	78,460	78,460
OTHER SERVICES AND CHARGES	11,376,538	8,512,245	8,616,835	8,821,244	7,415,129	7,063,428
INTERGOVERNMENTAL PROF SERVS	114,631	74,730	89,348	107,825	-	-
INTERGOVERNMENTAL SERVICES	114,631	74,730	89,348	107,825	-	-
LAND	1,097,864	63,554	45,464	500,000	400,000	400,000
OTHER IMPROVEMENTS	7,921,737	1,752,213	3,471,879	11,037,473	5,215,000	15,352,000
MACHINERY AND EQUIPMENT	21,843	64,678	124,270	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,041,445	1,880,445	3,641,613	11,537,473	5,615,000	15,752,000
DEBT ISSUE COSTS	35,418	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	35,418	-	-	-	-	-
TOTAL EXPENDITURE	23,295,776	13,832,083	15,944,909	24,264,664	17,069,098	26,735,851

Department Budgets

Public Works Department Water / Watershed Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BAD DEBT EXPENSE	6,777	3,218	-	-	-	-
TRANSFERS OUT	102,244	81,077	1,060,000	1,897,500	1,900,000	1,600,000
INTERFUND LOANS PRINCIPAL	247,846	1,350,000	-	-	-	-
NON-EXPENDITURES	356,867	1,434,295	1,060,000	1,897,500	1,900,000	1,600,000
SALARIES AND WAGES	2,592,967	2,903,631	2,979,181	3,286,420	3,135,969	3,262,089
OVERTIME AND HAZARD DUTY	98,593	161,204	139,522	58,760	88,170	88,170
SALARIES AND WAGES	2,691,560	3,064,835	3,118,704	3,345,180	3,224,139	3,350,259
PERSONNEL BENEFITS	1,136,815	1,314,900	1,386,524	1,609,601	1,729,878	1,799,050
PERSONNEL BENEFITS	1,136,815	1,314,900	1,386,524	1,609,601	1,729,878	1,799,050
OFFICE AND OPERATING SUPPLIES	734,619	1,418,162	691,812	1,319,063	1,309,039	1,308,639
FUEL CONSUMED	58,628	72,882	74,252	87,481	87,558	87,558
SMALL TOOLS AND MINOR EQUIPMENT	125,804	71,992	122,381	58,985	65,462	66,062
WAREHOUSE	1,005,630	1,551,526	623,783	365,605	-	-
SUPPLIES	1,924,681	3,114,562	1,512,229	1,831,134	1,462,059	1,462,259
PROFESSIONAL SERVICES	5,548,158	4,527,777	4,441,023	8,097,299	3,709,609	3,689,609
COMMUNICATION	26,518	29,717	24,848	50,881	50,251	50,251
TRAVEL	11,728	22,161	26,582	37,844	34,131	34,131
TAXES & OPERATING ASSESSMENTS	5,037,764	5,418,711	5,593,855	5,140,073	5,665,235	5,765,235
OPERATING RENTALS AND LEASES	372,052	365,330	420,686	447,473	419,267	420,365
INSURANCE	87,756	87,756	95,181	95,181	94,239	94,239
UTILITY SERVICE	416,696	527,200	441,929	522,036	470,275	470,275
REPAIRS & MAINTENANCE	709,636	511,025	450,282	941,859	14,519,587	1,194,587
MISCELLANEOUS	151,048	294,271	177,260	253,730	672,339	672,339
OTHER SERVICES AND CHARGES	12,361,356	11,783,948	11,671,645	15,586,376	25,634,932	12,391,030
INTERGOVERNMENTAL PROF SERV	245,354	322,379	265,863	1,388,843	-	-
INTERGOVERNMENTAL SERVICES	245,354	322,379	265,863	1,388,843	-	-
LAND	3,000	475,711	301,362	1,792,837	2,600,000	2,600,000
OTHER IMPROVEMENTS	1,153,744	15,668	483,543	100,000	-	-
MACHINERY AND EQUIPMENT	-	24,498	63,522	-	-	-
CONSTRUCTION OF FIXED ASSETS	393,810	2,611,050	8,976,256	13,940,153	2,000,000	5,000,000
CAPITAL OUTLAYS (6000 EXP OBJ)	1,550,553	3,126,926	9,824,682	15,832,990	4,600,000	7,600,000
REVENUE BONDS	5,748,328	1,920,000	1,348,000	3,336,337	673,000	707,000
OTHER NOTES	2,802,283	108,536	253,947	102,284	428,258	433,148
DEBT SERVICE PRINCIPAL	8,550,611	2,028,536	1,601,947	3,438,621	1,101,258	1,140,148
INTEREST ON INTERFUND DEBT	434	6,491	-	-	-	-
INTEREST ON LT EXTERNAL DEBT	397,443	278,313	236,034	498,153	234,356	211,861
DEBT ISSUE COSTS	56,906	-	-	-	-	-
DEBT REGISTRATION COSTS	1,275	626	600	-	-	-
DEBT SERVICE INTEREST/COSTS	456,058	285,431	236,634	498,153	234,356	211,861
TOTAL EXPENDITURE	29,273,855	26,475,811	30,678,227	45,428,397	39,886,623	29,554,606

420 Wastewater Fund	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BEGINNING RESERVE BALANCE	22,362,449	24,360,806	31,064,545	32,774,337	26,730,820	24,820,413
INTERGOVERNMENTAL REVENUE	3,661	6,560	3,147	-	-	-
CHARGES FOR GOODS AND SERVICES	21,131,911	22,695,840	24,181,281	21,352,085	23,285,253	23,285,253
FINES AND PENALTIES	60,327	55,917	57,573	51,479	54,101	54,101
MISCELLANEOUS REVENUE	838,501	290,483	462,966	284,112	442,534	442,534
GAINS LOSSES AND CAPITAL CONTRIB - PR	217,883	2,421,801	-	-	-	-
OTHER FINANCING SOURCES	-	117,387	-	4,928,000	4,928,000	1,737,640
TOTAL REVENUE	22,252,284	25,587,988	24,704,967	26,615,677	28,709,888	25,519,528
NON-EXPENDITURES	88,869	75,954	60,000	897,500	900,000	600,000
SALARIES AND WAGES	2,563,041	2,787,722	2,924,697	2,998,034	3,284,336	3,401,072
PERSONNEL BENEFITS	1,102,189	1,256,203	1,338,179	1,443,986	1,730,288	1,797,168
SUPPLIES	1,331,106	1,235,316	1,446,888	1,572,951	1,445,713	1,445,513
OTHER SERVICES AND CHARGES	8,222,379	9,000,878	10,175,966	13,413,005	11,915,122	11,929,583
OBSOLETE INTERGOVT SERVICES	18,818	14,747	17,461	111,275	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,919,939	1,580,877	117,822	16,048,270	8,027,000	6,109,640
DEBT SERVICE PRINCIPAL	300,000	300,000	915,000	945,000	695,000	710,000
DEBT SERVICE INTEREST/COSTS	2,707,586	2,701,336	2,682,586	2,675,286	2,622,836	2,592,886
TOTAL EXPENDITURE	20,253,927	18,953,033	19,678,599	40,105,306	30,620,295	28,585,862
Net Surplus/(Deficit)	1,998,357	6,634,955	5,026,368	(13,489,630)	(1,910,407)	(3,066,334)
ESTIMATED ENDING RESERVE BALANCE	24,360,806	30,995,761	36,090,913	19,284,707	24,820,413	21,754,079

Department Budgets

Public Works Department Surface and Storm Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
BAD DEBT EXPENSE	8,815	13,436	-	-	-	-
TRANSFERS OUT	94,921	73,763	60,000	285,000	400,000	100,000
NON-EXPENDITURES	103,736	87,199	60,000	285,000	400,000	100,000
SALARIES AND WAGES	1,247,273	1,338,816	1,328,315	1,480,040	1,899,444	1,973,638
OVERTIME AND HAZARD DUTY	11,321	16,783	19,020	19,200	15,200	15,200
SALARIES AND WAGES	1,258,594	1,355,600	1,347,335	1,499,240	1,914,644	1,988,838
PERSONNEL BENEFITS	553,526	636,119	676,011	769,356	1,042,642	1,084,515
PERSONNEL BENEFITS	553,526	636,119	676,011	769,356	1,042,642	1,084,515
OFFICE AND OPERATING SUPPLIES	182,233	178,700	121,771	185,155	199,875	201,875
FUEL CONSUMED	36,570	38,795	47,980	61,208	62,600	62,600
SMALL TOOLS AND MINOR EQUIPMENT	84,993	27,933	40,702	67,953	48,000	44,000
WAREHOUSE	45,289	55,843	52,145	81,637	-	-
SUPPLIES	349,085	301,271	262,597	395,952	310,475	308,475
PROFESSIONAL SERVICES	3,300,740	3,372,541	3,287,952	5,155,050	2,722,563	2,632,563
COMMUNICATION	7,508	5,973	8,515	8,295	13,081	13,081
TRAVEL	13,049	5,688	11,108	15,995	14,300	14,300
TAXES & OPERATING ASSESSMENTS	899,452	1,009,234	1,045,849	1,003,292	1,119,000	1,119,000
OPERATING RENTALS AND LEASES	218,308	394,920	439,869	475,037	521,571	522,856
INSURANCE	20,920	20,920	24,285	24,285	25,566	25,566
UTILITY SERVICE	15,118	51,684	14,806	17,068	19,000	19,000
REPAIRS & MAINTENANCE	401,666	288,366	296,503	641,868	7,903,094	2,664,282
MISCELLANEOUS	105,882	134,386	114,644	113,772	135,800	135,800
OTHER SERVICES AND CHARGES	4,982,644	5,283,712	5,243,531	7,454,663	12,473,976	7,146,449
INTERGOVERNMENTAL PROF SERV	1,277	3,466	710	-	-	-
INTERGOVERNMENTAL SERVICES	1,277	3,466	710	-	-	-
LAND	404,271	30	-	-	-	-
OTHER IMPROVEMENTS	7,930,719	1,620,251	50,000	-	-	-
MACHINERY AND EQUIPMENT	488,665	191,013	-	800,000	80,000	-
CONSTRUCTION OF FIXED ASSETS	2,219,804	137,566	-	3,647,565	100,000	100,000
CAPITAL OUTLAYS (6000 EXP OBJ)	11,043,459	1,948,860	50,000	4,447,565	180,000	100,000
OTHER NOTES	-	232,202	339,116	340,819	403,781	410,871
DEBT SERVICE PRINCIPAL	-	232,202	339,116	340,819	403,781	410,871
INTEREST ON LT EXTERNAL DEBT	-	16,750	105,119	74,449	75,707	65,895
DEBT SERVICE INTEREST/COSTS	-	16,750	105,119	74,449	75,707	65,895
TOTAL EXPENDITURE	18,292,320	9,865,179	8,084,419	15,267,045	16,801,226	11,205,043

Public Works Department Solid Waste Fund Expenditures	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
TRANSFERS OUT	410,000	412,667	615,000	660,000	700,000	625,000
INTERFUND LOANS PRINCIPAL	1,350,000	-	-	-	-	-
NON-EXPENDITURES	1,760,000	412,667	615,000	660,000	700,000	625,000
SALARIES AND WAGES	122,177	62,133	133,937	182,822	127,091	130,704
OVERTIME AND HAZARD DUTY	-	5,027	5,072	-	-	-
SALARIES AND WAGES	122,177	67,160	139,010	182,822	127,091	130,704
PERSONNEL BENEFITS	53,621	46,664	51,127	91,817	36,474	37,987
PERSONNEL BENEFITS	53,621	46,664	51,127	91,817	36,474	37,987
OFFICE AND OPERATING SUPPLIES	4,602	11,861	4,068	22,689	27,318	27,318
FUEL CONSUMED	993	-	721	3,016	3,016	3,016
SMALL TOOLS AND MINOR EQUIPMENT	-	8	1,014	2,414	2,414	2,414
WAREHOUSE	707	1,250	2,027	7,162	-	-
SUPPLIES	6,302	13,119	7,830	35,280	32,747	32,747
PROFESSIONAL SERVICES	292,651	313,681	573,205	791,963	855,792	855,792
TAXES & OPERATING ASSESSMENTS	1,646	-	-	1,192	1,192	1,192
OPERATING RENTALS AND LEASES	17,934	16,536	31,690	44,623	22,266	22,902
INSURANCE	1,562	1,562	1,376	1,376	1,002	1,002
UTILITY SERVICE	141,122	25,557	34,507	12,545	12,545	12,545
REPAIRS & MAINTENANCE	994	994	1,901	1,598,571	42,139	42,139
MISCELLANEOUS	1,210	80	179	-	-	-
OTHER SERVICES AND CHARGES	457,119	358,410	642,859	2,450,269	934,936	935,572
INTERGOVERNMENTAL PROF SERV	19,258	21,817	5,812	50	-	-
INTERGOVERNMENTAL SERVICES	19,258	21,817	5,812	50	-	-
GENERAL OBLIGATION BONDS	460,000	480,000	485,000	490,000	495,000	520,000
DEBT SERVICE PRINCIPAL	460,000	480,000	485,000	490,000	495,000	520,000
INTEREST ON LT EXTERNAL DEBT	157,737	143,005	139,400	133,620	124,555	113,913
DEBT REGISTRATION COSTS	1,101	600	600	-	-	-
DEBT SERVICE INTEREST/COSTS	158,838	143,605	140,000	133,620	124,555	113,913
TOTAL EXPENDITURE	3,037,316	1,543,441	2,086,638	4,043,857	2,450,804	2,395,922

Department Budgets

Public Works Department Expenditures by Group	ACTUAL FY2015	ACTUAL FY2016	ACTUAL FY2017	REVISED FY2018	PRELIMINARY FY2019	PRELIMINARY FY2020
611G Public Works Administration	1,986,211	2,063,863	2,212,444	2,408,442	2,638,135	2,607,360
628G Natural Resources	3,407,686	3,517,611	3,446,625	10,544,746	6,582,123	5,637,268
632G PW Treatment Plants Operations	9,327,632	10,974,723	12,032,500	16,936,158	15,051,086	15,265,142
634G PW Water/Wastewater Utility Ops	17,892,332	19,099,825	16,885,273	19,378,439	16,996,254	17,245,241
636G Public Works Maintenance Ops	10,030,445	9,899,282	10,894,567	13,723,706	12,532,166	12,379,492
638G PW Transportation Management	8,297,225	7,952,150	6,487,763	7,416,728	7,862,444	6,692,046
642G Purchasing and Material Mgmt Ops	2,554,146	3,117,043	2,172,821	5,027,301	3,488,990	3,530,569
643G Public Works Financial Mgmt	8,786,267	5,365,262	6,302,917	8,526,725	8,314,615	7,522,885
644G PW Supervision and Technology	1,041,251	1,126,567	1,100,548	1,031,783	1,359,796	1,391,392
645G Public Works Fleet Operations	5,062,381	4,962,805	4,809,278	9,324,012	8,640,006	6,786,250
646G Public Works Facilities Ops	3,592,022	3,665,932	4,052,698	4,070,134	4,640,600	4,740,104
647G PW Solid Waste Remediation	2,420,483	923,967	861,008	5,660,705	769,740	769,740
648G Facilities Capital Maintenance	412,346	889,768	1,053,108	5,533,727	4,450,000	900,000
649G QECB Bond	330,103	331,530	331,530	331,230	331,230	331,230
661G Public Works Engineering Svcs	6,539,633	6,275,689	4,205,925	6,018,299	4,683,467	4,799,965
663G PW Capital Improvements	18,097,328	7,674,673	11,668,010	33,455,005	25,066,939	12,849,579
664G Public Works Construction	14,076,099	4,490,099	9,921,141	22,927,885	18,550,154	25,660,673
665G Natural Resources Restoration Proj.	-	-	-	2,900,000	7,528,286	2,238,374
668G PW Watershed Acquisition/Mgmt	6,544,545	4,490,274	4,310,544	5,873,991	4,679,753	4,679,753
671G Commercial Leasing	2,243,937	455,342	1,821,848	278,632	259,172	262,681
TOTAL EXPENDITURE	122,642,072	97,276,405	104,570,548	181,367,648	154,424,956	136,289,744

2019-2020 Capital Budget and 2019-2024 Capital Facilities Plan

Capital Summary by Department

Fund		2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
001	General	697,000	236,000		-		
111	Street	5,672,000	14,252,000	5,400,000	2,700,000		
131	Olympic Pipeline	243,788					
136	Environmental Remediation	250,000	850,000	16,000,000			
141	REET 1	2,765,000	545,000	685,000	541,000	650,000	541,000
142	REET 2	1,547,000	2,405,000	1,430,000	1,140,000	150,000	145,000
153	Criminal Justice	200,000	200,000				
160	Dispatch	525,000	556,000	556,000	556,000	401,000	250,000
161	Trans. Benefit Dist.	8,726,480	5,300,000				
163	PEG Equipment	238,200	84,000	70,000	70,000	70,000	70,000
173	Greenways	8,553,400	2,850,000	2,450,000	6,050,000	2,050,000	
177	Park Impact	6,375,000	2,725,000	1,625,000	2,585,000	1,300,000	285,000
410	Water	15,350,000	5,000,000	300,000			
411	Watershed	2,600,000	2,600,000				
420	Wastewater	7,468,000	6,044,640	3,000,000	3,000,000		
430	Stormwater	7,283,263	2,287,139	1,384,000			
460	Golf	81,000	80,000	100,000	100,000	100,000	100,000
465	Parking	1,200,000					
470	Medic One	500,000					
541	Tech Reserve & Repl.	2,794,000	375,000	707,000	655,000	588,000	676,000
530	Facilities	1,400,000	500,000	3,000,000	4,000,000	5,000,000	5,000,000
Total		74,469,131	46,889,779	36,707,000	21,397,000	10,309,000	7,067,000

Capital Summary by Fund

Fund	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
001 General	697,000	236,000		-		
111 Street	5,672,000	14,252,000	5,400,000	2,700,000		
131 Oympic Pipeline	243,788					
136 Enviromental Remediation	250,000	850,000	16,000,000			
141 REET 1	2,765,000	545,000	685,000	541,000	650,000	541,000
142 REET 2	1,547,000	2,405,000	1,430,000	1,140,000	150,000	145,000
153 Criminal Justice	200,000	200,000				
160 Dispatch	525,000	556,000	556,000	556,000	401,000	250,000
161 Trans. Benefit Dist.	8,726,480	5,300,000				
163 PEG Equipment	238,200	84,000	70,000	70,000	70,000	70,000
173 Greenways	8,553,400	2,850,000	2,450,000	6,050,000	2,050,000	
177 Park Impact	6,375,000	2,725,000	1,625,000	2,585,000	1,300,000	285,000
410 Water	15,350,000	5,000,000	300,000			
411 Watershed	2,600,000	2,600,000				
420 Wastewater	7,468,000	6,044,640	3,000,000	3,000,000		
430 Stormwater	7,283,263	2,287,139	1,384,000			
460 Golf	81,000	80,000	100,000	100,000	100,000	100,000
465 Parking	1,200,000					
470 Medic One	500,000					
541 Tech Reserve & Repl.	2,794,000	375,000	707,000	655,000	588,000	676,000
530 Facilities	1,400,000	500,000	3,000,000	4,000,000	5,000,000	5,000,000
Total	74,469,131	46,889,779	36,707,000	21,397,000	10,309,000	7,067,000

Fire Department

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Boathouse Payment	125,000	-	-	-	-	-
REET 1	125,000					
Fire Engine	600,000	-	-	-	-	-
General	600,000					
Annual Miscellaneous Equipment	40,000	-	-	-	-	-
Medic One	40,000					
Ambulance Replacement	460,000	-	-	-	-	-
Medic One	460,000					
Total	1,225,000	-	-	-	-	-

Information Technology

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
BTV and Access Bellingham Equipment	90,000	84,000	70,000	70,000	70,000	70,000
PEG	90,000	84,000				
Council Chambers Equipment	148,200	-	-	-		-
PEG	148,200					
Work Order Management System Replacement	766,000	-	-	-	-	-
Tech Reserve & Replacement						
Financial System Replacement	1,177,000	-	-		-	-
Tech Reserve & Replacement	1,177,000					
Application Replacements, Upgrades and Projects	488,000	240,000	312,000	350,000	412,000	500,000
Tech Reserve & Replacement	488,000	240,000	312,000	350,000	412,000	500,000
Annual Network Infrastructure Replacements	238,000	135,000	395,000	305,000	176,000	176,000
Tech Reserve & Replacement	238,000	135,000	395,000	305,000	176,000	176,000
Security Information Event Management System	125,000	-	-	-	-	-
Tech Reserve & Replacement	125,000					
Total	3,032,200	459,000	777,000	725,000	658,000	746,000

Library

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Automated Materials Sorter	-	200,000	-	-	-	-
General		200,000				
Total	-	200,000	-	-	-	-

Capital Plan

Police Department

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
CAD Replacement - Installment						
Payments	120,000	151,000	151,000	151,000	151,000	-
Dispatch	120,000	151,000	151,000	151,000	151,000	
Dispatch Facility Improvements	250,000	250,000	250,000	250,000	250,000	-
Dispatch	250,000	250,000	250,000	250,000	250,000	
Large Bomb Robot	200,000	200,000	-	-	-	-
Criminal Justice	200,000	200,000				
Total	570,000	601,000	401,000	401,000	401,000	-

Parks and Recreation

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Birchwood Neighborhood Park						
Restroom	200,000	-	-	-	-	-
Park Impact	200,000					
Fairhaven Park - Master Plan Update	-	-	-	100,000	-	-
Park Impact				100,000		
Fleet and Equipment	97,000	36,000	-	-	-	-
General	97,000	36,000	-	-		
Fountain Plaza	320,000	-	-	-	-	-
Park Impact	320,000					
Golf Course Capital Maintenance		80,000	100,000	100,000	100,000	-
Golf		80,000	100,000	100,000	100,000	
Greenway Land Acquisition	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Greenways	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Grounds Maintenance Projects	10,000	10,000	10,000	16,000	10,000	
REET 1	10,000	10,000	10,000	16,000	10,000	
Interurban Trail	300,000	300,000	-	-	-	-
Greenways	300,000	300,000				
Lake Padden Park Improvements	428,400	-	-	-	-	-
Greenways	428,400					
Maplewood McLeod Neighborhood Park	-	-	100,000	500,000	-	-
Park Impact			100,000	500,000		
Boulevard Cleanup	-	-	8,000,000	-	-	-
S. State St.			8,000,000			
Maritime Heritage Park Slide	100,000	-	-	-	-	-
Park Impact	100,000					
Neighborhood Park Acquisition	100,000	100,000	-	-	-	-
Park Impact	100,000	100,000				
Neighborhood Park Improvements	100,000	100,000	100,000	100,000	100,000	-
Park Impact	100,000	100,000	100,000	100,000	100,000	
Park Ops Office Addition and Repairs		200,000				
REET 2		200,000				
Playground Replacement	-	-	175,000	175,000	-	-
Park Impact			175,000	175,000		
Fencing at Maritime Heritage Park	80,000	80,000	-	-	-	-
REET 2	80,000	80,000				
Restroom at Little Squalicum Park	-	-	250,000	-	-	-
Park Impact			250,000			
Samish Crest Trail	-	-	-	-	400,000	-
Park Impact					400,000	
Shuksan Meadows Park Upgrade	50,000	200,000	-	-	-	-
Park Impact	50,000	200,000				

Capital Plan

Parks and Recreation (cont'd)

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Boulevard Park Utility Re-route	3,500,000	-	-	-	-	-
Greenways	2,500,000					
REET 1	1,000,000					
S. State Street Gas Plant - Clean Up	250,000	850,000	8,000,000	-	-	-
Environmental Remediation	250,000	850,000	8,000,000			
Squalicum Creek Park YAF Field	350,000	500,000	-	-	-	-
Grant Funding	350,000					
Greenways		500,000				
Squalicum Pier	250,000	-	-	-	-	-
Greenways	250,000					
Structures/Facilities Maintenance	320,000	275,000	445,000	255,000	370,000	-
REET 1	205,000	135,000	275,000	125,000	240,000	
REET 2	115,000	140,000	170,000	130,000	130,000	
Trails , Repairs and Maintenance	30,000	30,000	30,000	30,000	30,000	-
Greenways	30,000	30,000	30,000	30,000	30,000	
Van Wyck Park	-	-	-	200,000	800,000	-
Park Impact				200,000	800,000	
Wetland Monitor & Maintenance	20,000	20,000	20,000	20,000	20,000	-
Greenways	20,000	20,000	20,000	20,000	20,000	
Wharf Street Trestle Repair	500,000	-	-	-	-	-
Greenways	500,000					
Whatcom Waterway Park	150,000	1,000,000	-	-	-	-
Park Impact	150,000	1,000,000				
Civic Complex - Repair/Replacements	478,000	85,000	10,000	10,000	20,000	-
Greenways	246,000					
REET 2	202,000	85,000	10,000	10,000	20,000	
Park Impact	30,000					
Downtown Plaza	100,000	300,000	-	-	-	-
Park Impact	100,000	300,000				
Comm. Garden Fencing & Wayfinding	25,000	25,000	-	10,000	-	-
Park Impact	25,000	25,000		10,000		
Cordata Community Park	7,500,000	-	400,000	4,000,000	-	-
Greenways	2,500,000		400,000	4,000,000		
Park Impact	5,000,000					
Cornwall Beach Park - Design	-	200,000	1,000,000	-	-	-
Park Impact		200,000	1,000,000			
Covered Storage Bins at Squalicum	25,000	-	-	-	-	-
REET 1	25,000					
Cordata Neighborhood Park	200,000	800,000	-	-	-	-
Park Impact	200,000	800,000		1,500,000		
Total	16,483,400	7,191,000	20,640,000	7,516,000	3,850,000	-

Public Works: Facilities

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Library Improvements and Repairs	1,000,000	-	-	-	-	-
REET 1	1,000,000					
Fire and Police Station Fire Alarm/Suppression Projects	500,000	-	-	-	-	-
REET 2	500,000					
City Hall Generator	-	150,000	-	-	-	-
REET 2						
Fire Station 3 Roof	100,000	-	-	-	-	-
REET 2	100,000					
Emerging Facility Repairs and Improvements	400,000	400,000	400,000	400,000	400,000	
REET 1	400,000	400,000	400,000	400,000	400,000	
Pacific Steet Facility Yard Paving, Stormwater Improvements	2,000,000	-	-	-	-	-
PW User Funds	2,000,000					
Pacific Street Facilities Upgrades		500,000	3,000,000	4,000,000	5,000,000	
PW User Funds		500,000	3,000,000	4,000,000	5,000,000	
Total	4,000,000	1,050,000	3,400,000	4,400,000	5,400,000	-

Public Works: Parking

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Electronic Pay Stations	1,200,000		-	-	-	-
Parking	1,200,000					
	1,200,000	-	-	-	-	-

Capital Plan

Public Works: Natural Resources

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Land Acquisition - Wetland Mitigation	400,000	400,000	-	-	-	-
Street	400,000	400,000				
Annual Fish Passage Improvements	50,000	400,000	-	-	-	-
Stormwater	50,000	400,000				
Annual Watershed Land Acquisitions	2,600,000	2,600,000	-	-	-	-
Watershed	2,600,000	2,600,000				
Anderson Creek Water Quality Improvements	-	666,000	1,384,000	-	-	-
Grant Funding		500,000	1,384,000			
Stormwater		166,000				
Enhanced Phos-Treat Media Eval and TAPE Assessment	318,466	-	-	-	-	-
Grant Funding	238,466					
Stormwater	80,000					
L. Whatcom Phosphorus Reduction	715,000	-	-	-	-	-
Grant Funding	491,617					
Stormwater	223,383					
Meridian St Water Quality	190,544	1,121,139	-	-	-	-
Grant Funding	142,908	840,844				
Stormwater	47,636	280,295				
Park Place Rebuild and TAPE Assess.	2,302,986	-	-	-	-	-
Grant Funding	1,236,464					
Stormwater	1,066,522					
Squalicum Creek Reroute Phase 3	1,229,953	-	-	-	-	-
Grant Funding	500,000					
Loan Proceeds	729,953					
Squalicum Parkway Culvert Replace	480,000	-	-	-	-	-
Stormwater	180,000					
Street	200,000					
Wastewater	50,000					
Water	50,000					
Squalicum Creek Reroute -Phase 4	1,540,000	-	-	-	-	-
Grant Funding	500,000					
Loan Proceeds	806,688					
Stormwater	233,312					
W. Cemetery Creek Water Quality Improvements	650,102	-	-	-	-	-
Grant Funding	406,314					
Olympic Pipeline Fund	243,788					
Water Quality Infrastructure Prioritization	250,000	-	-	-	-	-
Grant Funding	148,305					
Stormwater	101,695					
Total	10,727,051	5,187,139	1,384,000	-	-	-

Public Works: Street

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Annual Pavement Resurfacing	4,930,000	4,840,000	2,600,000	2,700,000	-	-
Street	2,515,000	2,590,000	2,600,000	2,700,000		
TBD	2,315,000	2,150,000				
Stormwater	100,000	100,000				
Railroad Quiet Zone Improvements	250,000	250,000	250,000	-	-	-
REET 2	250,000	250,000	250,000			
Cordata-Horton-Stuart Multimodal Improvements	300,000	-	-	-	-	-
TBD	300,000					
Bellingham Waterfront District Infrastructure	-	-	1,000,000	1,000,000	-	-
REET 2			1,000,000	1,000,000		
Ellis Street Bridge Reconstruction	2,995,480	-	-	-	-	-
Grant Funding	285,271					
TBD	2,710,209					
NW/Bakerview Intersection Safety Improvements	-	500,000	-	-	-	-
TBD		500,000				
TBD Annual NON-Motorized Projects	2,116,000	750,000	-	-	-	-
TBD	2,116,000	750,000				
Downtown Traffic Signals (Holly/High, State/Maple, State/Laurel)	607,000	-	-	-	-	-
Loan Proceeds	143,000					
Street	214,000					
TBD	250,000					
James-Bakerview Intersection Safety Improvements	-	500,000	2,800,000	-	-	-
REET 2		500,000				
Street			2,800,000			
Lincoln-Byron Multimodal Improvements	-	1,760,000	-	-	-	-
Grant Funding		1,600,000				
TBD		400,000				
Street		160,000				
Orchard Drive Ext. (Bay-Baker Trail)	-	6,500,000	-	-	-	-
Grant Funding		6,500,000				

Capital Plan

Public Works: Street (cont'd)

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Samish-Maple-Ellis Corridor	250,000	90,000	-	-	-	-
TBD	250,000					
Street		90,000				
Telegraph Multimodal Safety Improvements	700,000	5,412,000	-	-	-	-
REET 2	300,000	1,000,000				
Grant Funding	100,000	2,912,000				
TBD		1,500,000				
West Horton Road Improvements	2,300,000	-	-	-	-	-
Street	600,000					
Grant Funding	1,200,000					
TBD	500,000					
Total	14,448,480	20,602,000	6,650,000	3,700,000	-	-

Public Works: Wastewater

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Padden Sewer Improvements	510,000	-	-	-	-	-
Greenways	429,000					
Golf	81,000					
Annual Sewer Main Replacement Program	-	-	3,000,000	3,000,000	-	-
Wastewater			3,000,000	3,000,000		
Horton/West Bakerview Lift Station	-	1,737,640	-	-	-	-
Loan Proceeds		1,737,640				
Meridian Sewer Replacements	-	4,307,000	-	-	-	-
Wastewater		4,307,000				
Roeder Lift Station Replacement	4,418,000	-	-	-	-	-
Loan Proceeds	4,418,000					
Whatcom Creek Trunk Main	3,000,000	-	-	-	-	-
Wastewater	3,000,000					
Total	7,928,000	6,044,640	3,000,000	3,000,000	-	-

Public Works: Water

Capital Item and Funding Sources	2019 Preliminary	2020 Preliminary	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Annual Water Main Replacement						
Program	1,500,000	1,500,000				
Water	1,500,000	1,500,000				
Fairhaven High Pressure Construction						
Program	500,000	500,000				
Water	500,000	500,000				
Kearney Road Pump Station (Cordata)						
			300,000			
Water			300,000			
Nooksack Diversion Dam and Pipeline Improvements						
	13,300,000					
Grant Funding	11,300,000					
Water	2,000,000					
Water Treatment Plan Improvements - Screening Relocation						
		3,000,000				
Water		3,000,000				
Total	15,300,000	5,000,000	300,000	-	-	-

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Budgeted Positions - Public Safety

Police Department

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
POLICE DEPARTMENT				
Accounting Technician	2.0	2.0	2.0	AFSCME 114
Corporal	6.0	6.0	6.0	Police Guild
Crime Scene Investigators	4.0	4.0	4.0	Police Guild
Department System Specialist	1.0	1.0	1.0	Teamster 231
Deputy Chief of Police	2.0	2.0	2.0	Non-Union
Detectives	11.0	11.0	11.0	Police Guild
Evidence and ID Officer	2.0	2.0	2.0	Police Guild
GIS Analyst	1.0	1.0	1.0	Teamster 231
Lieutenants	6.0	6.0	6.0	FOP
Neighborhood Code Compliance Officer	1.0	1.0	1.0	AFSCME 114
Parking Enforcement Officer	4.0	4.0	4.0	AFSCME 114
Patrol Officers (includes temp CSIs and Detectives)	66.0	68.0	70.0	Police Guild
Police Chief	1.0	1.0	1.0	Non-Union
Police Support Services Specialist	15.0	15.0	15.0	AFSCME 114
Program Coordinator	1.0	1.0	1.0	Teamster 231
Program Manager 1	1.0	1.0	1.0	Teamster 231
Program Specialist	3.0	3.0	3.0	Teamster 231
Program Technician	1.0	1.0	1.0	Non-Union
Sergeants	15.0	15.0	15.0	Police Guild
Support and Services Supervisor	1.0	1.0	1.0	Teamster 231
Systems Analyst 1	1.0	1.0	1.0	Teamster 231
Tech Support & Applications Specialist	1.0	1.0	1.0	AFSCME 114
Tech. Support & Training Spec.	1.0	1.0	1.0	AFSCME 114
Traffic Officers	6.0	6.0	6.0	Police Guild
Warrant Officer	2.0	2.0	2.0	AFSCME 114
What-Comm Deputy Director	1.0	1.0	1.0	Non-Union
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	29.0	29.0	29.0	W-C Disp Guild
Subtotal Regular Employees	185.0	187.0	189.0	
Temporary Labor	0.4	0.4	0.4	Non-Union
TOTAL POLICE DEPARTMENT	185.4	187.4	189.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	26.0	26.0	26.0	AFSCME 114
Uniformed Employee Group	110.0	112.0	114.0	Police Guild
Non-Represented Employee Group	5.0	5.0	5.0	Non-Union
Police Lieutenants Employee Group	6.0	6.0	6.0	FOP
Public Safety Dispatch Group	29.0	29.0	29.0	W-C Disp Guild
Supervisor/Professional Employee Group	9.0	9.0	9.0	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	Non-Union

Budgeted Positions

Fire Department

DEPARTMENT	REVISED	Preliminary		Employee Group
	2018	2019	2020	
FIRE DEPARTMENT				
Accounting Assistant 2	1.0	1.0	1.0	AFSCME 114
Accounting Technician	1.0	1.0	1.0	AFSCME 114
Administrative Secretary	1.0	1.0	1.0	AFSCME 114
Assistant Fire Chief	2.0	2.0	2.0	Non-Union
Battalion Chiefs	4.0	4.0	4.0	IAFF 106S
Captains	38.0	39.0	39.0	IAFF 106
Communications Operations Officer	1.0	1.0	1.0	AFSCME 114F
Division Chief	2.0	2.0	2.0	IAFF 106S
Fire Chief	1.0	1.0	1.0	Non-Union
Fire Inspectors	3.0	3.0	3.0	IAFF 106
Fire Marshal	1.0	1.0	1.0	IAFF 106S
Fire/EMS Dispatcher, Dispatcher in Trng	14.0	14.0	14.0	AFSCME 114F
Firefighters, FF/Paramedics, FF/Inspectors	88.0	90.0	91.0	IAFF 106
Medical Services Officer	1.0	1.0	1.0	IAFF 106S
Office Assistant 2	1.0	1.0	1.0	AFSCME 114
Permit Technician	1.0	1.0	1.0	AFSCME 114
Program Manager 1	1.0	1.0	1.0	Teamster 231
Program Manager 1	1.0	1.0	1.0	Non-Union
Tech. Support & Training Spec.	1.0	1.0	1.0	AFSCME 114
Systems Analyst 2	1.0	1.0	1.0	Teamster 231
TOTAL FIRE DEPARTMENT	164.0	167.0	168.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	6.0	6.0	6.0	AFSCME 114
Fire Uniformed Employee Group	129.0	132.0	133.0	IAFF 106
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Fire Staff Officers Group	9.0	9.0	9.0	IAFF 106S
EMS Dispatch Group	14.0	14.0	14.0	AFSCME 114F
Supervisor/Professional Employee Group	2.0	2.0	2.0	Teamster 231

Municipal Court

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
JUDICIAL SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	AFSCME 114
Court Administrator	1.0	1.0	1.0	Non-Union
Court Commissioner	1.0	1.0	1.0	Non-Union
Court Process Specialist	5.0	5.0	5.0	AFSCME 114
Division Supervisor	1.0	1.0	1.0	Teamster 231
Lead Court Process Specialist	3.0	3.0	3.0	AFSCME 114
Municipal Court Judge	1.0	1.0	1.0	Elected
Program Technician	1.0	1.0	1.0	Non-Union
Program Manager -1	0.0	1.0	1.0	Teamster 231
TOTAL JUDICIAL SERVICES	14.0	15.0	15.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Municipal Court Judge</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>Elected</i>
<i>Non-Uniformed Employee Group</i>	<i>9.0</i>	<i>9.0</i>	<i>9.0</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>1.0</i>	<i>2.0</i>	<i>2.0</i>	<i>Teamster 231</i>

Budgeted Positions - Planning and Community Development

Planning and Community Development Department

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
PLANNING AND COMMUNITY DEVELOPMENT				
Administrative Secretary	1.0	1.0	1.0	AFSCME 114
Building Inspector-1	3.0	3.0	3.0	AFSCME 114
Building Official	1.0	1.0	1.0	Teamster 231
Business System Analyst	1.0	1.0	1.0	Teamster 231
Contract Accounting Specialist	1.0	1.0	1.0	AFSCME 114
Department Manager 2	2.0	2.0	2.0	Non-Union
Development Specialist 2	1.5	1.5	1.5	Teamster 231
Division Supervisor	1.0	1.0	1.0	Teamster 231
Economic Development Manager	1.0	1.0	1.0	Non-Union
Electrical/Building Inspector	2.0	2.0	2.0	AFSCME 114
GIS Analyst	1.0	0.0	0.0	Teamster 231
GIS Analyst, Senior	1.0	2.0	2.0	Teamster 231
Housing Rehab. Specialist	1.0	1.0	1.0	AFSCME 114
Office Assistant 2	4.0	4.0	4.0	AFSCME 114
Permit Technician	3.0	3.0	3.0	AFSCME 114
Planner 1, 2	8.0	8.0	8.0	Teamster 231
Planner, Senior	4.0	4.0	4.0	Teamster 231
Planning & Comm. Dev. Director	1.0	1.0	1.0	Non-Union
Plans Examiner	2.0	2.0	2.0	AFSCME 114
Program Manager 1	1.0	1.0	1.0	Teamster 231
Program Specialist	3.0	3.0	3.0	Teamster 231
Secretary 3	1.0	0.0	0.0	AFSCME 114
Senior Building Inspector	1.0	1.0	1.0	AFSCME 114
Subtotal Regular Employees	45.5	44.5	44.5	
Temporary Labor	1.5	1.5	1.5	Non-Union
TOTAL PLANNING DEPARTMENT	47.0	46.0	46.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	19.0	18.0	18.0	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Supervisor/Professional Employee Group	22.5	22.5	22.5	Teamster 231
Temporary Labor Employee Group	1.5	1.5	1.5	Non-Union

Hearing Examiner

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
HEARING EXAMINER				
Administrative Assistant - PT	0.5	0.5	0.5	Non-Union
TOTAL HEARING EXAMINER DEPT.	0.5	0.5	0.5	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	0.5	0.5	0.5	Non-Union

Budgeted Positions - Recreation and Culture

Parks and Recreation Department

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
PARKS AND RECREATION				
Accounting Assistant 2	1.0	1.0	1.0	AFSCME 114
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	AFSCME 114
Custodial Maint. Worker 1	0.0	1.0	1.0	AFSCME 114
Department Manager 1	3.0	3.0	3.0	Non-Union
Division Supervisor	1.0	2.0	2.0	Teamster 231
Ed Programs/Activities Coordinator	4.7	4.7	4.7	AFSCME 114
Landscape Architect	1.0	1.0	1.0	Teamster 231
Office Assistant 1	1.0	1.0	1.0	AFSCME 114
Office Assistant 2	2.0	2.0	2.0	AFSCME 114
Office Assistant 3	1.0	1.0	1.0	AFSCME 114
Park Arborist	1.0	1.0	1.0	AFSCME 114
Park Project Specialist	1.0	1.0	1.0	AFSCME 114
Park Specialist	7.0	7.0	7.0	AFSCME 114
Park Technician	15.0	15.0	16.0	AFSCME 114
Park Volunteer Coordinator	1.0	2.0	2.0	AFSCME 114
Park Worker	6.0	6.0	6.0	AFSCME 114
Parks & Recreation Director	1.0	1.0	1.0	Non-Union
Parks Maintenance Aide 2	1.2	1.2	1.2	AFSCME 114
Parks Maintenance Aide 3	8.3	7.5	7.5	AFSCME 114
Program Coordinator	2.0	2.0	2.0	Teamster 231
Program Manager 1	4.0	3.0	3.0	Teamster 231
Project Engineer	1.0	1.0	1.0	Teamster 231
Project Manager	1.0	1.0	1.0	Teamster 231
Recreation Instructor	2.8	2.8	2.8	AFSCME 114
Subtotal Regular Employees	68.4	69.7	70.7	
Temporary Labor	22.1	22.1	22.1	Non-Union
TOTAL PARKS AND RECREATION	90.5	91.8	92.8	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	54.0	56.0	56.0	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Supervisor/Professional Employee Group	10.0	10.0	10.0	Teamster 231
Temporary Labor Employee Group	22.1	22.1	22.1	Non-Union

Budgeted Positions

Library

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
LIBRARY				
Administrative Assistant	1.0	1.0	1.0	Non-Union
Division Supervisor	0.0	1.0	1.0	Teamster 231
Librarian 1 - PT	0.5	0.5	0.5	AFSCME 114L
Librarian 2	4.0	4.0	4.0	AFSCME 114L
Librarian 3	3.0	3.0	3.0	AFSCME 114L
Library Clerk	3.0	3.0	3.0	AFSCME 114
Library Clerk - PT	6.2	6.2	6.2	AFSCME 114
Library Communications/Programming Mgr	1.0	1.0	1.0	Non-Union
Library Coordinator	1.0	1.0	1.0	AFSCME 114
Library Director	1.0	1.0	1.0	Non-Union
Library Specialist 1	4.5	4.5	4.5	AFSCME 114
Library Specialist 2	3.0	3.0	3.0	AFSCME 114
Library Specialist 3	1.0	1.0	1.0	AFSCME 114
Program Manager-1	1.0	1.0	1.0	Teamster 231
Security Info Attendant - PT	1.5	2.0	2.0	AFSCME 114
Subtotal Regular Employees	31.7	33.2	33.2	
Temporary Labor	13.9	13.9	13.9	Non-Union
TOTAL LIBRARY	45.6	47.1	47.1	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	20.2	20.7	20.7	AFSCME 114
Non-Represented Employee Group	3.0	3.0	3.0	Non-Union
Professional Librarians Employee Group	7.5	7.5	7.5	AFSCME 114L
Supervisor/Professional Employee Group	1.0	2.0	2.0	Teamster 231
Temporary Labor Employee Group	13.9	13.9	13.9	Non-Union

Museum

DEPARTMENT	REVISED	Preliminary		Employee Group
	2018	2019	2020	
MUSEUM				
Ed Programs/Activities Coordinator	2.0	0.0	0.0	AFSCME 114
Exhibits Assistant	1.0	1.0	1.0	AFSCME 114
Exhibits Designer	1.0	1.0	1.0	Teamster 231
Museum Curator	2.0	2.0	2.0	Teamster 231
Museum Director	1.0	1.0	1.0	Non-Union
Museum Technician	1.0	1.0	1.0	AFSCME 114
Office Assistant 3	1.0	1.0	1.0	AFSCME 114
Museum Visitor Services Attendants - PT	2.2	2.4	2.4	AFSCME 114
Subtotal Regular Employees	11.2	9.4	9.4	
Temporary Labor	1.8	0.9	0.9	Non-Union
TOTAL MUSEUM	13.0	10.3	10.3	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	7.2	5.4	5.4	AFSCME 114
Non-Represented Employee Group	1.0	1.0	1.0	Non-Union
Supervisor/Professional Employee Group	3.0	3.0	3.0	Teamster 231
Temporary Labor Employee Group	1.8	0.9	0.9	Non-Union

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
HUMAN RESOURCES DEPARTMENT				
Financial Technician	2.0	2.5	2.5	Non-Union
Human Resources Analyst	2.0	2.0	2.0	Non-Union
Human Resources Analyst, Senior	3.0	3.0	3.0	Non-Union
Human Resources Assistant	0.5	1.0	1.0	Non-Union
Human Resources Generalist	1.0	1.0	2.0	Non-Union
Office Technician	0.5	0.5	0.8	Non-Union
Payroll Lead	1.0	1.0	1.0	Non-Union
Payroll Supervisor	1.0	1.0	1.0	Non-Union
Program Manager 2	2.0	2.0	2.0	Non-Union
Program Specialist	1.0	1.6	1.6	Non-Union
Subtotal Regular Employees	14.0	15.6	16.9	
Temporary Labor	0.5	0.5	0.5	Non-Union
TOTAL HUMAN RESOURCES DEPT.	14.5	16.1	17.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	14.0	15.6	16.9	Non-Union
Temporary Labor Employee Group	0.5	0.5	0.5	Non-Union

Information Technology Services Department

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
INFORMATION TECHNOLOGY SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	AFSCME 114
Applications Manager	1.0	1.0	1.0	Non-Union
GIS Analyst Senior	2.0	2.0	2.0	Teamster 231
Information Tech. Serv. Director	1.0	1.0	1.0	Non-Union
Network Administrator	1.0	1.0	1.0	Teamster 231
Network Technician 2	1.0	1.0	1.0	AFSCME 114
Office Assistant 2	0.6	1.0	1.0	AFSCME 114
Program Coordinator	1.0	1.0	1.0	Teamster 231
Program Manager 2	1.0	1.0	1.0	Teamster 231
Systems Analyst 2	8.0	9.0	9.0	Teamster 231
Tech System Administrator	1.0	1.0	1.0	Teamster 231
Tech. Support & Applications Spec.	1.0	2.0	2.0	AFSCME 114
Tech. Support & Training Spec.	4.6	4.6	4.6	AFSCME 114
Television Production Assistant	1.0	1.0	1.0	AFSCME 114
TOTAL INFO TECH SERVICES DEPT.	25.2	27.6	27.6	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	9.2	10.6	10.6	AFSCME 114
Non-Represented Employee Group	2.0	2.0	2.0	Non-Union
Supervisor/Professional Employee Group	14.0	15.0	15.0	Teamster 231

Finance Department

DEPARTMENT	REVISED	Preliminary		Employee Group
	2018	2019	2020	
FINANCE DEPARTMENT				
Accountant 1, 2	3.0	3.0	3.0	Teamster 231
Accounting Assistant 1	1.0	1.0	1.0	AFSCME 114
Accounting Assistant 2	2.0	2.0	2.0	AFSCME 114
Accounting Technician	4.0	5.0	5.0	AFSCME 114
Administrative Assistant	1.0	1.0	1.0	Non-Union
Budget Analyst	1.0	1.0	1.0	Non-Union
Finance Director	1.0	1.0	1.0	Non-Union
Office Assistant 2	2.0	2.0	2.0	AFSCME 114
Program Coordinator	1.0	1.0	1.0	Teamster 231
Program Manager 2	3.0	3.0	3.0	Non-Union
Records Management Coordinator	1.0	1.0	1.0	AFSCME 114
Secretary 3	1.0	1.0	1.0	AFSCME 114
TOTAL FINANCE DEPARTMENT	21.0	22.0	22.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	11.0	12.0	12.0	AFSCME 114
Non-Represented Employee Group	6.0	6.0	6.0	Non-Union
Supervisor/Professional Employee Group	4.0	4.0	4.0	Teamster 231

Legal Department

DEPARTMENT	REVISED	Preliminary		Employee Group
	2018	2019	2020	
LEGAL DEPARTMENT				
Assistant City Attorney	2.0	2.0	2.0	Non-Union
Assistant City Attorney, Senior	4.8	4.8	4.8	Non-Union
City Attorney	1.0	1.0	1.0	Non-Union
Deputy City Attorney	1.0	1.0	1.0	Non-Union
Legal Administrative Assistant	0.7	0.7	0.7	Non-Union
Legal Assistant	1.0	1.0	1.0	Non-Union
Legal Program Technician	1.0	1.0	1.0	Non-Union
Program Specialist	1.0	1.0	1.0	Non-Union
Subtotal Regular Employees	12.5	12.5	12.5	
Temporary Labor	0.4	0.4	0.4	Non-Union
TOTAL LEGAL	12.9	12.9	12.9	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	12.5	12.5	12.5	Non-Union
Temporary Labor Employee Group	0.4	0.4	0.4	Non-Union

Budgeted Positions

Executive Department - Mayor's Office

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
EXECUTIVE DEPARTMENT				
Communications Director	1.0	1.0	1.0	Non-Union
Deputy Administrator	1.0	1.0	1.0	Non-Union
Executive Assistant	1.0	1.0	1.0	Non-Union
Office Technician	1.0	1.0	1.0	Non-Union
Program Technician	1.0	1.0	1.0	Non-Union
Mayor	1.0	1.0	1.0	Elected
Subtotal Regular Employees	6.0	6.0	6.0	
Temporary Labor	0.4	0.4	0.4	Non-Union
TOTAL EXECUTIVE	6.4	6.4	6.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
Mayor	1.0	1.0	1.0	Elected
Non-Represented Employee Group	5.0	5.0	5.0	Non-Union
Temporary Labor Employee Group	0.4	0.4	0.4	Non-Union

Legislative Department - Council Office

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
LEGISLATIVE				
Council Members	7.0	7.0	7.0	Elected
Program Technician	1.0	1.0	1.0	Non-Union
Senior Legislative Policy Analyst	1.0	1.0	1.0	Non-Union
Subtotal Regular Employees	9.0	9.0	9.0	
Temporary Labor	0.2	0.2	0.2	Non-Union
TOTAL LEGISLATIVE	9.2	9.2	9.2	
STAFFING SUMMARY BY BARGAINING UNIT:				
Council Members	7.0	7.0	7.0	Elected
Non-Represented Employee Group	2.0	2.0	2.0	Non-Union
Temporary Labor Employee Group	0.2	0.2	0.2	Non-Union

Budgeted Positions - Public Works

Public Works Department

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
PUBLIC WORKS				
Accounting Assistant 2	1.0	1.0	1.0	AFSCME 114
Accounting Technician	3.0	3.0	3.0	AFSCME 114
Administrative Secretary	2.0	2.0	2.0	AFSCME 114
Aquatic Invasive Species Prevention Prog Staff	1.5	1.5	1.5	AFSCME 114
Assistant Director	3.0	3.0	3.0	Non-Union
Associate Engineering Technician	3.0	2.0	2.0	AFSCME 114
Business System Analyst	0.0	1.0	1.0	Teamster 231
Buyer	2.0	2.0	2.0	AFSCME 114
Communications Electronics Specialist	3.0	3.0	3.0	AFSCME 114
Contract Specialist	1.0	2.0	2.0	AFSCME 114
Custodial Maint. Worker 1	15.0	15.0	15.0	AFSCME 114
Department Manager 2	4.0	5.0	5.0	Non-Union
Director of Public Works	1.0	1.0	1.0	Non-Union
Division Supervisor	2.0	1.0	1.0	Teamster 231
Division Supervisor 2	5.0	6.0	6.0	Teamster 231
Ed Programs/Activities Coordinator	2.8	2.8	2.8	AFSCME 114
Engineering Assistant	1.0	1.0	1.0	AFSCME 114
Engineering Technician	6.0	4.0	4.0	AFSCME 114
Fleet Maint. Mechanic 3, 4, 5	7.0	7.0	7.0	AFSCME 114
GIS Technician, Senior	2.0	2.0	2.0	AFSCME 114
Incinerator Operator 1	2.0	2.0	2.0	AFSCME 114
Lab Technician	4.0	4.0	4.0	AFSCME 114
Lead Buyer	1.0	1.0	1.0	AFSCME 114
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	AFSCME 114
Maintenance Specialist	4.0	4.0	4.0	AFSCME 114
Maintenance Worker 3	7.0	7.0	7.0	AFSCME 114
Natural Resources Program Tech-1	1.0	1.0	1.0	AFSCME 114
Natural Resources Program Tech-2	1.0	2.0	2.0	AFSCME 114
Office Assistant 2	2.0	2.0	2.0	AFSCME 114
Office Assistant 3	2.0	2.0	2.0	AFSCME 114
Operations Data Assistant	1.0	1.0	1.0	AFSCME 114
Planner 2	1.0	1.0	1.0	Teamster 231
Plants Maintenance Tech 1, 2, 3	10.0	10.0	10.0	AFSCME 114
Plant Operator IT, 1,2,3,4	14.0	14.0	14.0	AFSCME 114
Program Assistant	1.0	1.0	1.0	AFSCME 114
Program Coordinator	6.6	8.0	8.0	Teamster 231
Program Manager 1	10.0	10.0	10.0	Teamster 231
Program Manager 2	1.0	1.0	1.0	Non-Union
Program Manager 2	4.0	4.0	4.0	Teamster 231
Program Specialist	1.0	2.0	2.0	Teamster 231

Budgeted Positions

DEPARTMENT	REVISED 2018	Preliminary		Employee Group
		2019	2020	
<u>PUBLIC WORKS (continued)</u>				
Project Engineer	7.0	7.0	7.0	Teamster 231
Project Manager	1.0	1.0	1.0	Teamster 231
Project Records Coordinator	1.0	1.0	1.0	AFSCME 114
Property Acquisition Specialist	1.0	1.0	1.0	AFSCME 114
Safety Specialist	1.0	1.0	1.0	AFSCME 114
Senior Construction Inspector	4.0	4.0	4.0	AFSCME 114
Senior Construction Inspector - PT	0.8	0.8	0.8	AFSCME 114
Senior Permits Reviewer	3.0	3.0	3.0	AFSCME 114
Senior Surface Water Technician	1.0	1.0	1.0	AFSCME 114
Senior Surveyor	1.0	1.0	1.0	AFSCME 114
Service Representative 1, 2	3.0	3.0	3.0	AFSCME 114
Service Writer	1.0	1.0	1.0	AFSCME 114
Support and Services Supervisor	1.0	1.0	1.0	Teamster 231
Systems Analyst 1	2.0	2.0	2.0	Teamster 231
Traffic Operations Engineer	1.0	1.0	1.0	Teamster 231
Traffic Signal Technician 1, 2,3	4.0	4.0	4.0	AFSCME 114
Traffic Worker 1, 2, 3, 4	8.0	8.0	8.0	AFSCME 114
Utility Operations Engineer	1.0	1.0	1.0	Teamster 231
Utility Worker 1, 2, 3, 4, 5	51.0	54.0	54.0	AFSCME 114
Warehouse Worker	4.0	4.0	4.0	AFSCME 114
Water Quality Specialist	2.0	2.0	2.0	Teamster 231
Subtotal Regular Employees	238.7	245.1	245.1	
Temporary Labor	22.4	22.4	22.4	Non-Union
TOTAL PUBLIC WORKS	261.1	267.5	267.5	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	185.1	187.1	187.1	AFSCME 114
Non-Represented Employee Group	9.0	10.0	10.0	Non-Union
Supervisor/Professional Employee Group	45.0	48.0	48.0	Teamster 231
Temporary Labor Employee Group	22.4	22.4	22.4	Non-Union