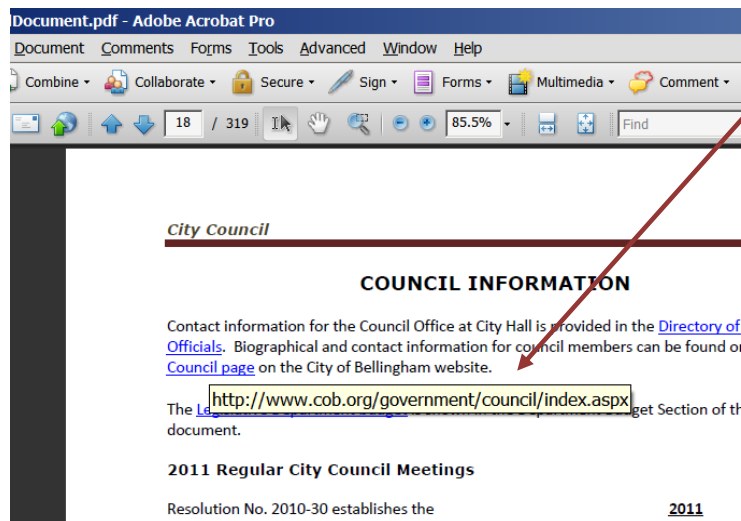


Navigation Tips

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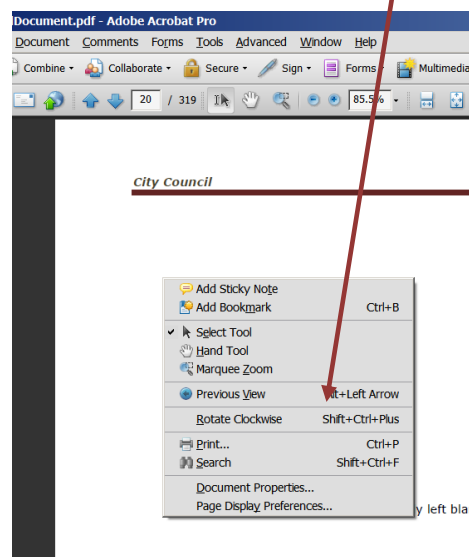
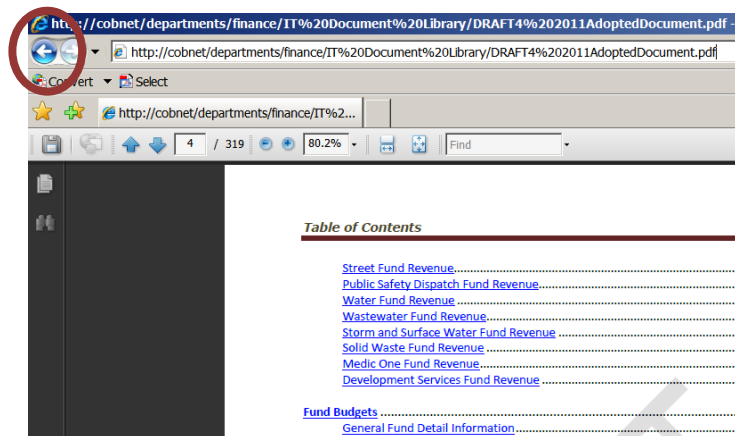
- **Some are internal** – go to another place in the file.
- **Some are external** – open another web page.



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

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





2019-2020 Adopted Biennial Budget



Cover Photo: "Autumn Picnic" by David Lucas

The budget is prepared by:

*Budget Manager, Forrest Longman
HR Sr. Analyst, Renee Mueller*

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

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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: December 10, 2018

RE: 2019-2020 Biennial Budget

I'm pleased to present the City of Bellingham's 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 budget 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. This budget adds staff, technology, and capital improvements as identified by the Library Board of Trustees.

2. **Internal Services:** The budget adds 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:** The budget adds 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 the budget adds 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, the budget adds six additional personnel to help meet the growing demands of our community. Moreover, it adds 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. The budget adds 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. The budget adds 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 the City's 2019-2020 biennial budget. I would like to express my appreciation to all of those who informed its creation and development. Thank you.



Mayor Kelli Linville

Legacies and Guidelines

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

Legacies and ➤ Strategic Commitments

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

Clean, Safe Drinking Water

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

Healthy Environment

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

Vibrant Sustainable Economy

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

Sense of Place

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

Safe and Prepared Community

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

Mobility & Connectivity Options

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

Access to Quality of Life Amenities

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

Quality, Responsive City Services

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

Equity & Social Justice

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

More information

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

General Financial Management Guidelines Summary

1. Purpose and Background

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

2. Financial Philosophy

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

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

3. Financial Management Priorities

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

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

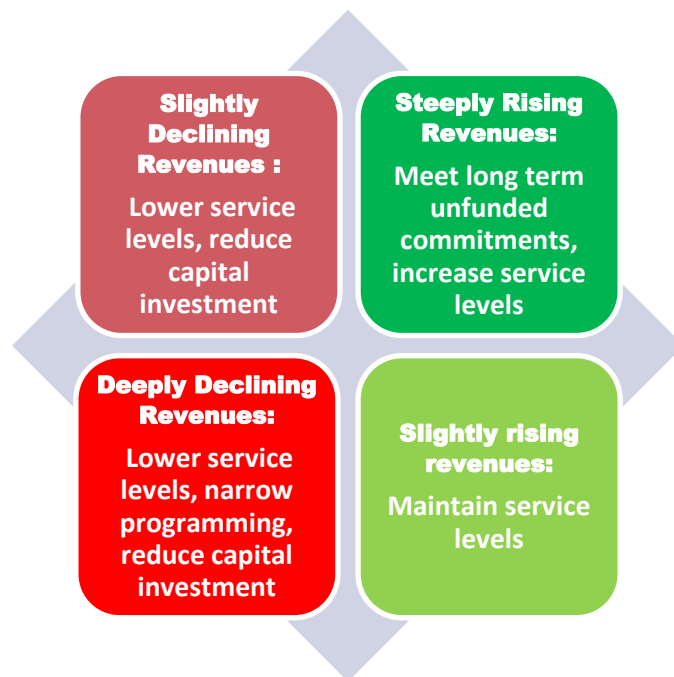
4. Breadth of application

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

Following are the Budget and Financial Guidelines as currently revised:

City Management Guidelines

The City of Bellingham strives to provide a healthy balance of services to promote an outstanding quality of life in the City. While recognizing the importance of all programs to promote this goal, it is understood that the City's ability to provide services can vary according to shifts in the local and state economy. During periods of flat or declining revenues the City's financial emphasis will be to meet obligations which are listed as higher priorities in Section 3 above. During periods of increasing revenues the City will generally work to establish financial strength for future periods before focusing on the enhancement of program areas.



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

The complete Financial Guidelines document is available at:

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

City Structure and Services

Services Provided by the City

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

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

Organizational Structure

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

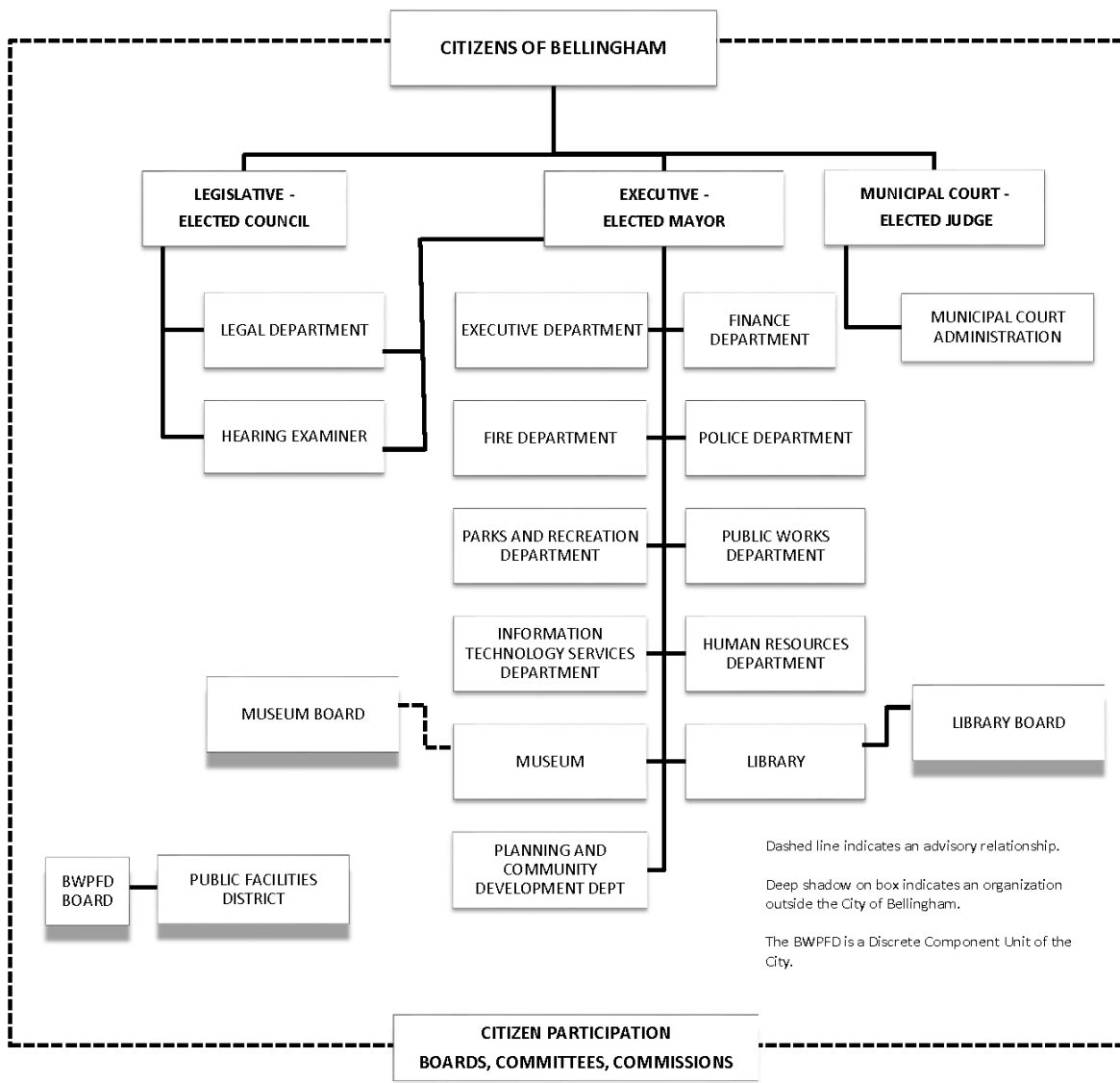
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

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

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

City Organization Chart



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

Elected Officials

Kelli Linville, **MAYOR**

Mayor's Office (360) 778-8100

Deputy Administrator, Brian Heinrich

Communications Director, Vanessa Blackburn

Email..... mayorsoffice@cob.org

Debra Lev, **MUNICIPAL COURT JUDGE**

Bellingham Municipal Court (360) 778-8150

2016 CITY COUNCIL

Council Office (360) 778-8200

Email..... ccmail@cob.org

April Barker 1st Ward

Gene Knutson..... 2nd Ward

Daniel Hammill..... 3rd Ward

Pinky Vargas 4th Ward

Terry Bornemann 5th Ward

Michael Lilliquist 6th Ward

Hannah Stone..... At-Large

Biographical, contact information and committee assignments for council members can be found online. 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.

City Organization and Directory

Administrative Department Heads

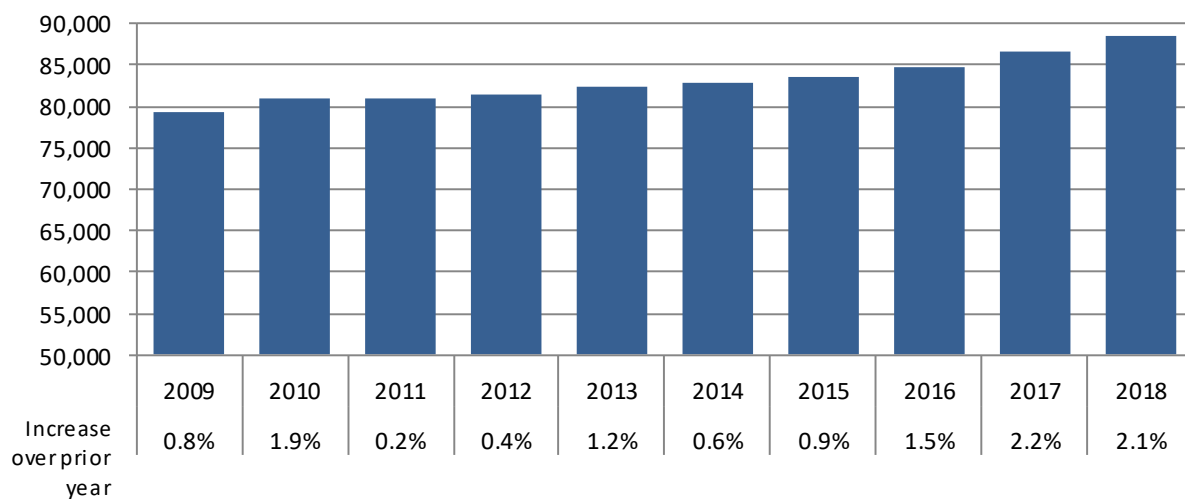
Police Chief , David Doll.....	(360) 778-8800
Fire Chief (Interim) , Bill Hewitt.....	(360) 778-8400
Court Administrator , Darlene Peterson	(360) 778-8150
Parks and Recreation Director , Leslie Bryson	(360) 778-7000
Library Director , Rebecca Judd.....	(360) 778-7220
Museum Director , Patricia Leach	(360) 778-8930
Planning and Community Development Director , Rick Sepler	(360) 778-8300
Hearing Examiner (contracted) Sharon Rice	(360) 778-8399
Human Resources , Brian Heinrich	(360) 778-8220
Finance Director , Andrew Asbjornsen.....	(360) 778-8010
Information Technology Services Department Director , Marty Mulholland.....	(360) 778-8050
City Attorney , Peter Ruffatto	(360) 778-8270
Public Works Director , Ted Carlson	(360) 778-7900

Local Economic Factors

Population

Bellingham's population, as of April 2018, was estimated at 88,500 by the [Washington State Office of Financial Management](#) (WAOFM). WAOFM estimates the population annually, then adjusts those estimates when a Federal census is completed. Population figures through 2010 were restated from their prior published estimates after the 2010 census.

City of Bellingham Population



Land size: The City encompasses approximately 28 square miles.

Employment

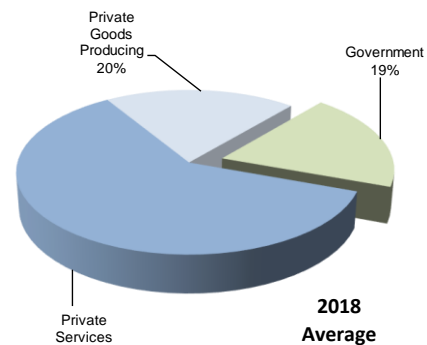
Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

Not Seasonally Adjusted, # of jobs in Thousands

	2015	2016	2017	2018
PRIVATE GOODS PRODUCING	15.9	16.7	18.0	19.1
MINING, LOGGING AND CONSTRUCTION	6.5	6.8	7.8	8.9
MANUFACTURING	9.4	9.9	10.2	11.2
PRIVATE SERVICES PROVIDING	55.0	56.4	56.5	57.8
TRADE, TRANSPORT, UTILITIES	16.2	16.5	16.4	16.9
Retail Trade (Included in Trade above)	11.2	11.4	11.3	11.4
FINANCIAL ACTIVITIES	3.3	3.3	3.5	3.6
PROFESSIONAL & BUSINESS SERVICES	8.1	8.1	8.2	8.5
LEISURE AND HOSPITALITY	10.2	10.6	10.0	9.9
OTHER SERVICES	17.2	17.9	18.4	18.8
GOVERNMENT	17.6	17.9	18.0	18.4
FEDERAL	1.4	1.4	1.4	1.4
STATE	6.4	6.6	6.4	6.5
LOCAL	9.8	9.9	10.1	10.5
TOTAL NON-FARM	88.5	91.0	92.5	95.3

Bureau of Labor and Statistics

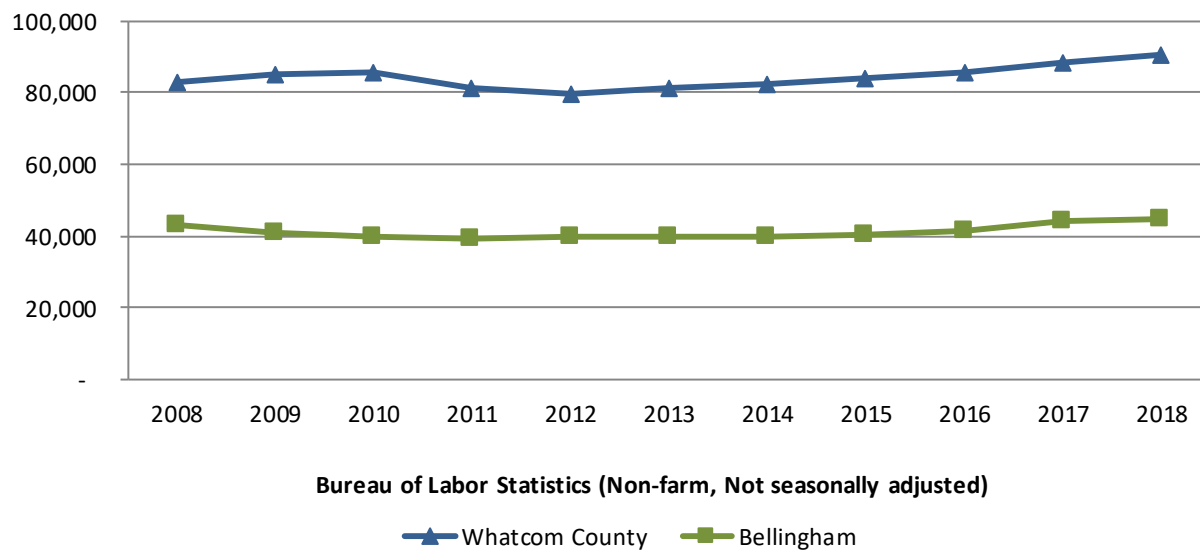


The table above shows data for Whatcom County; Data by industry type is not available for Bellingham alone.

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

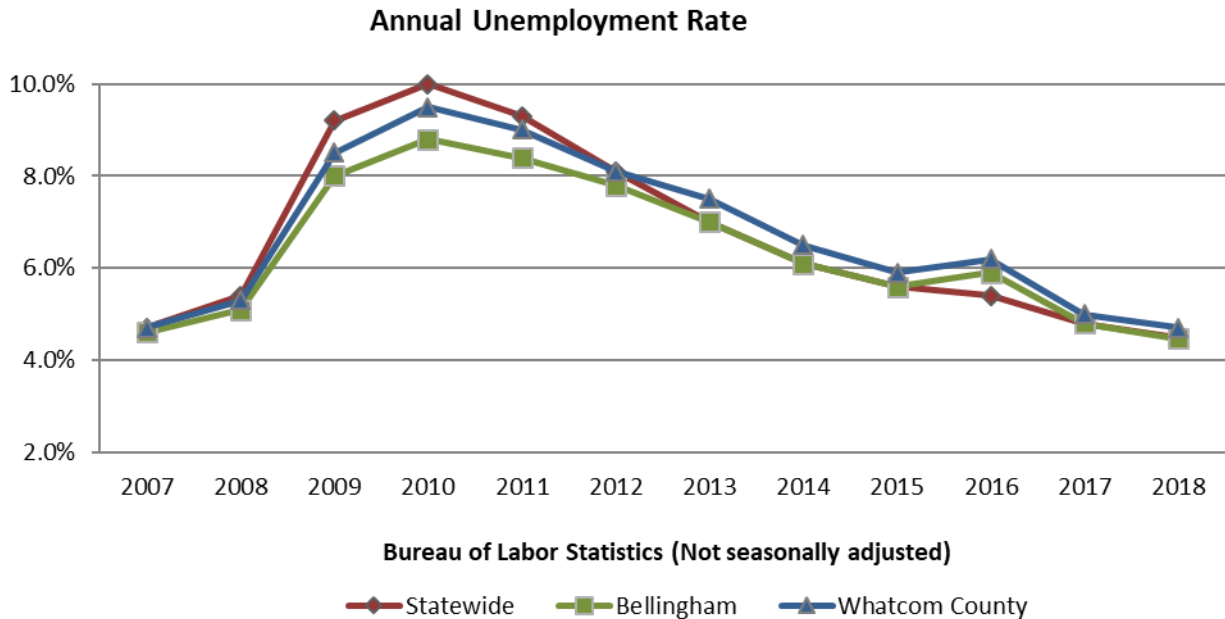
- Jobs in Bellingham represent about 47 percent of total jobs in Whatcom County.
- From 2017 to 2018 the number of jobs increased by 1.4 percent in Bellingham and 2.9 percent in Whatcom County.

Average Annual Number of Jobs in Whatcom County and Bellingham



Unemployment

In 2018, Bellingham and Whatcom county saw unemployment rates lower than at the peak of the early 2000s economic expansion. Low unemployment is typically a leading indicator of a recessionary period, but as of the end of 2018, growth and employment expectations for 2019 remain strong.



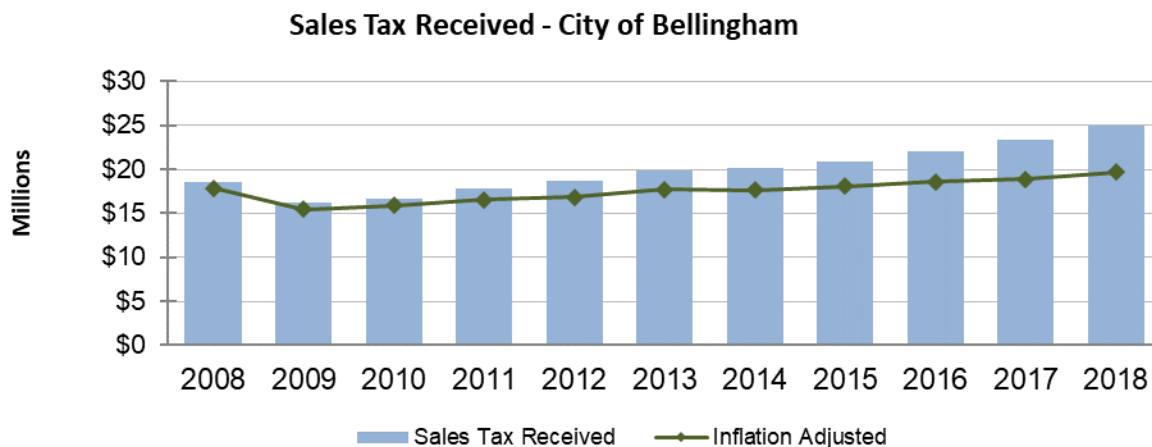
Budget Overview

Retail Sales Tax

Bellingham's sales tax base is driven heavily by retail activity and construction. Over 20% of total sales tax collected was derived from construction or construction related activity.

Payer NAICS category	2013	2014	2015	2016	2017	2018	Percent of Total	Change from '16
441 - Motor Vehicle and Parts Dealer	1,961,581	2,100,742	2,185,370	2,395,726	2,849,166	3,031,136	12.1%	26.5%
452 - General Merchandise Stores	3,542,021	3,296,103	2,945,934	2,762,891	2,883,596	2,983,303	11.9%	8.0%
722 - Food Services, Drinking Places	1,907,686	1,965,407	2,084,059	2,154,447	2,238,805	2,369,887	9.5%	10.0%
236 - Construction of Buildings	1,511,405	1,256,867	1,670,056	2,056,089	2,303,837	2,307,911	9.2%	12.2%
444 - Building Material and Garden	1,102,834	1,121,520	1,227,959	1,274,461	1,408,186	1,481,126	5.9%	16.2%
238 - Specialty Trade Contractors	741,983	806,245	884,216	954,158	974,039	1,124,664	4.5%	17.9%
453 - Miscellaneous Store Retailers	731,847	722,094	661,208	700,211	767,217	1,053,043	4.2%	50.4%
423 - Wholesale Trade, Durable Goods	886,583	886,194	895,191	880,100	887,509	951,026	3.8%	8.1%
445 - Food and Beverage Stores	655,031	689,475	726,329	780,084	770,494	852,556	3.4%	9.3%
448 - Clothing and Accessories	974,008	897,023	859,467	791,556	773,326	792,989	3.2%	0.2%
517 - Telecommunications	454,262	518,746	580,933	601,711	578,404	605,254	2.4%	0.6%
811 - Repair and Maintenance	434,940	446,664	481,306	526,725	576,107	576,107	2.3%	9.4%
Subtotal top 12 categories	14,904,181	14,707,080	15,202,028	15,878,159	17,010,686	18,129,002	72.3%	14.2%
Total all sales tax received	19,845,322	20,087,333	20,921,873	21,988,641	21,988,642	25,066,820	100.0%	14.0%

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

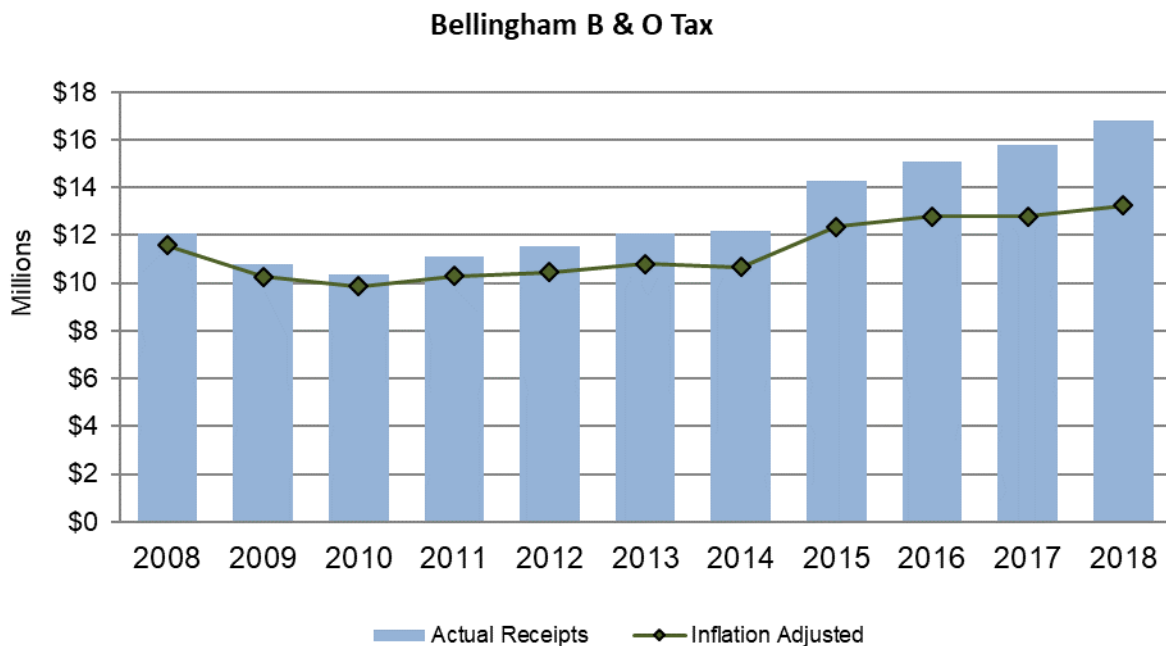


Business and Occupation Tax

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

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

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

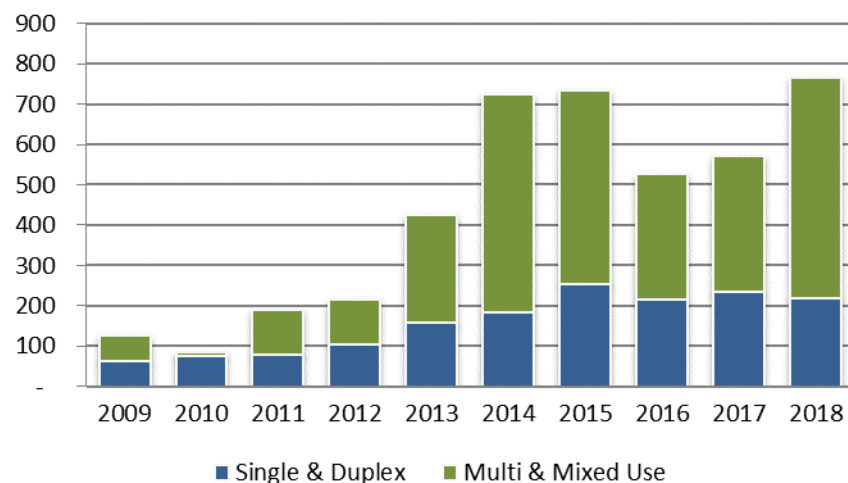


Building Permit and Construction Activity

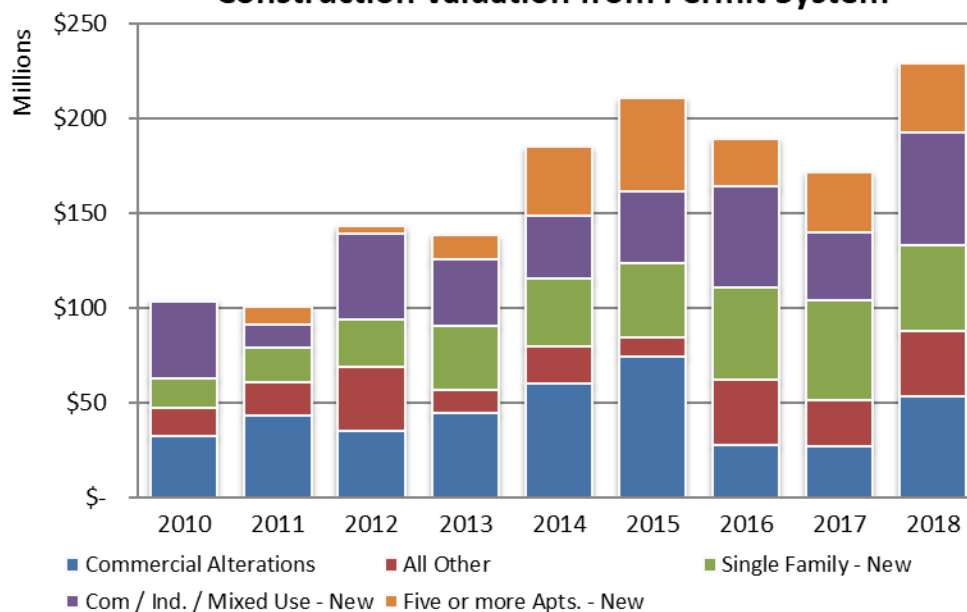
Construction activity is a key indicator tracked by the City of Bellingham. The revenue received in the Development Services Fund for permits and plan review is a leading indicator of construction activity. This activity generates revenues for the City through sales tax, B&O tax, property tax, real estate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

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

Number of Residential Units Added



Construction Valuation from Permit System



Property Tax

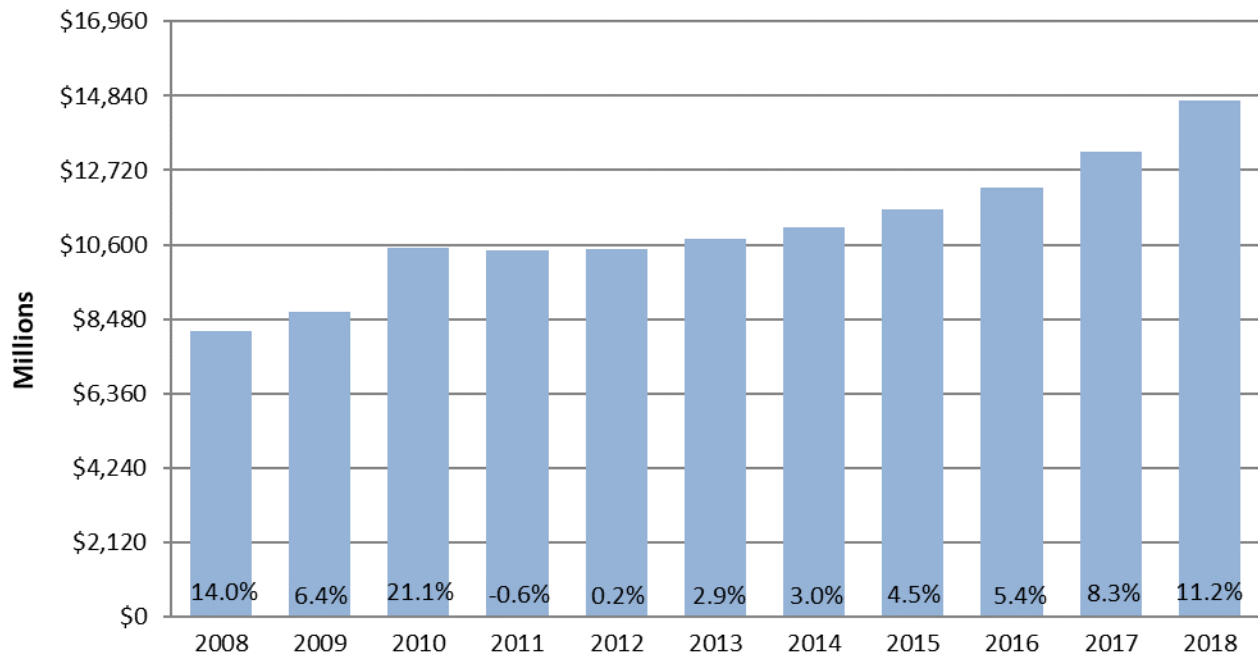
The City Council sets the dollar amount of the property tax each year in November. By state law, the City is limited to an 1% increase of the dollar amount annually. If they choose not to use the 1% increase, that amount can become “banked capacity” which they can use in future years in addition to any 1% increase taken then. Assessment of property value is performed by the Whatcom County Assessor. Annexations and new construction increase total valuation and are added to the annual levy at the current rate. Strong growth in new construction or significant annexations result in annual property tax revenue increases over 1%.

Property tax rates are derived by dividing the dollar amount levied by the assessed valuation of the City (in thousands). Each individual property’s tax is determined with the following formula:

$$\text{Property Tax} = \left(\frac{\text{Property's Assessed Valuation}}{1000} \right) \times \text{Levy Rate}$$

In recent years, rates for the City’s levy have fallen because the assessed valuation has significantly exceeded the 1% increase in the levy.

Assessed Valuation - Real Property

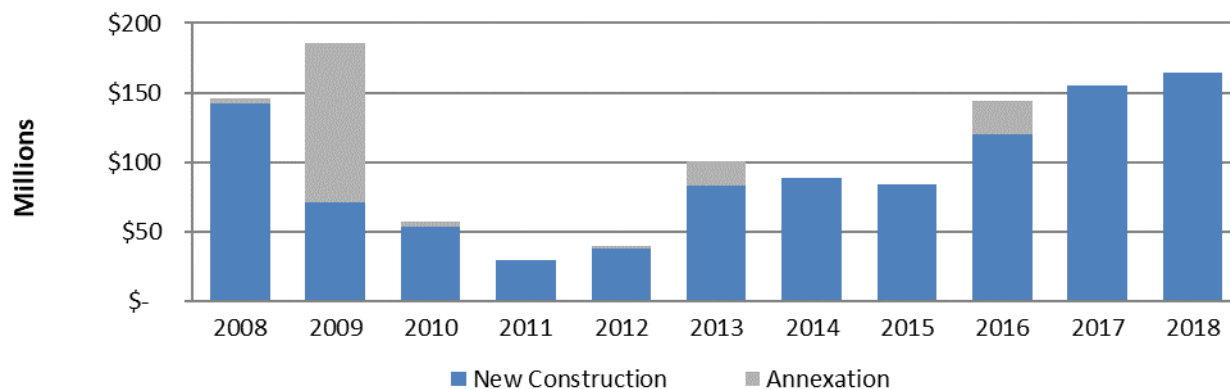


Percentage is Increase Over Prior Year. Assessment is for following year tax.

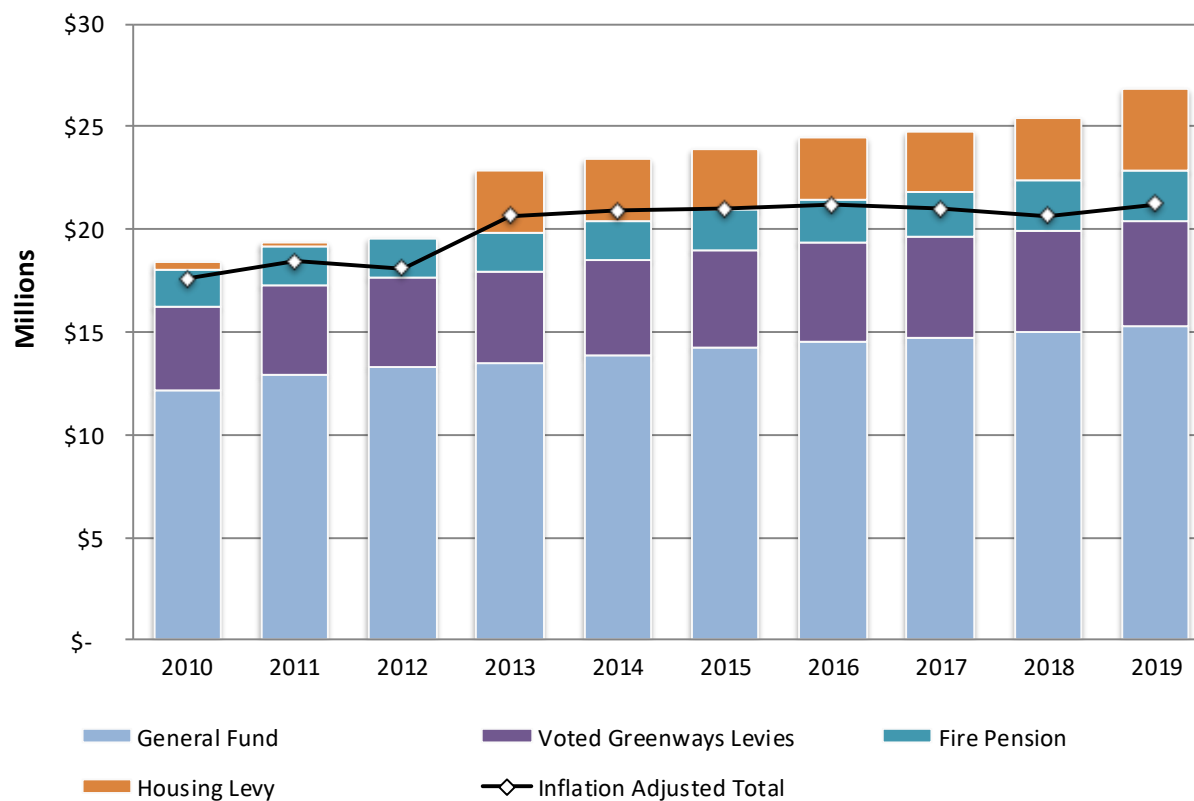
Valuation shown is 100% before adjustments.

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

Assessed Valuation of New Construction and Annexations



Property Tax Levy Total - 10 Year History

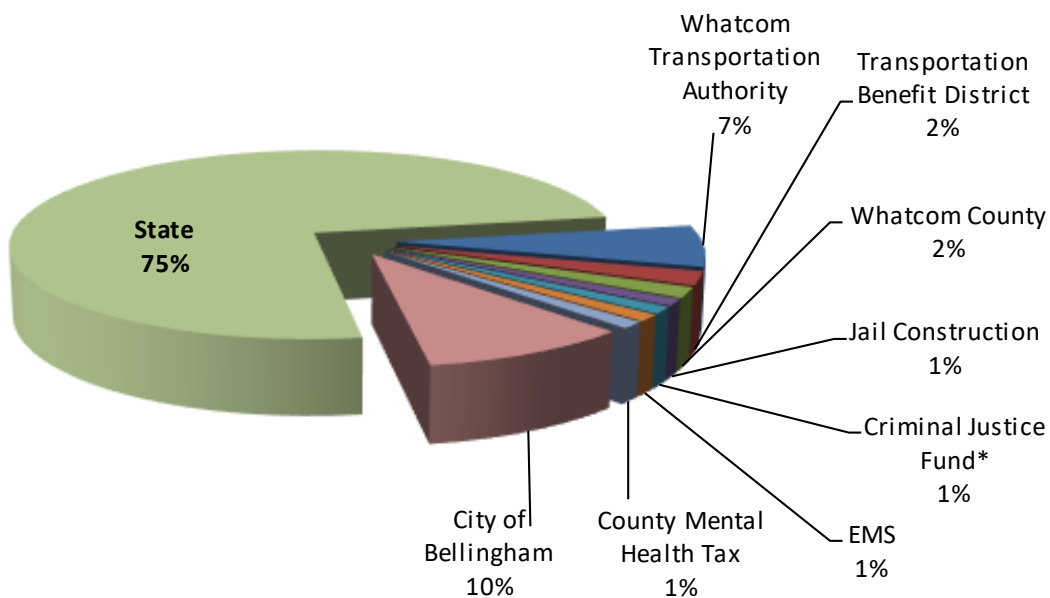


Sales Tax and Property Tax Distribution – City and Other Agencies

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

Distribution of Sales Tax

The sales tax received by the City has historically been divided between the Street Fund and the General Fund. Approximately 60% is allocated to the General Fund, 37% to the Street Fund and 3% to fund the radio communication system (previously paid for out of the Street Fund).



Distribution of Retail Sales Tax

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

The Transportation Benefit District (TBD) collects an additional \$0.02. Collection of the TBD tax began April 1, 2011 and the City received the first revenue distributions at the end of June, 2011. The TBD sales tax will expire in 2021. This tax is accounted for in a separate fund.

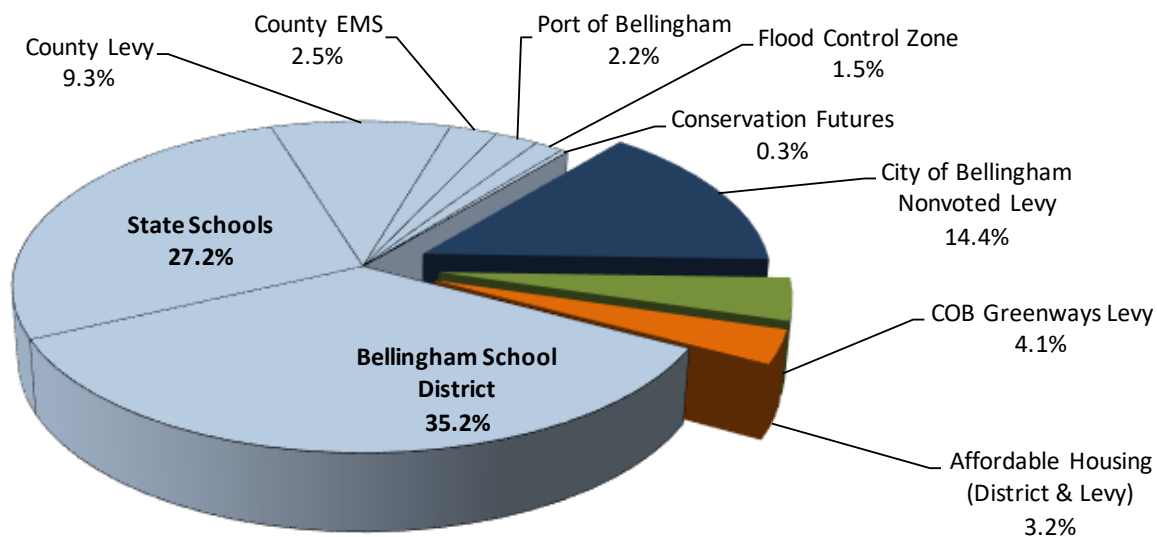
*Criminal Justice Fund money is divided between the City and County based on population.

Budget Overview

Distribution of Property Tax

Jurisdiction	2018 Levy Rate Per \$1,000 Valuation	2019 Levy Rate Per \$1,000 Valuation	2019 Percent of Total Levy	2019 Cost for \$400K Home
City of Bellingham				
General Fund (GF)	\$1.38643	\$1.25737	12.38%	\$502.95
Fire Pension - GF	0.22499	0.20480	2.02%	81.92
GF Nonvoted Levy	1.61142	1.46216	14.40%	584.86
Voted Affordable Housing	0.09241	0.10938	1.08%	43.75
Voted Greenways	0.46233	0.41686	4.10%	166.75
Total Regular Levy	2.16616	1.98840	19.58%	795.36
Affordable Housing District	0.18482	0.21883	2.15%	87.53
Total City of Bellingham Levy	2.35098	2.20724	21.73%	882.89
State Schools	3.20004	2.76358	27.21%	1,105.43
County Levy	1.04144	0.94634	9.32%	378.54
Whatcom County EMS	0.27850	0.25336	2.49%	101.34
Conservation Futures	0.03385	0.03501	0.34%	14.01
Flood Control Zone	0.16593	0.15083	1.49%	60.33
Port of Bellingham	0.25044	0.22757	2.24%	91.03
Bellingham School District ¹	4.55180	3.57140	35.17%	1,428.56
Total Levy	\$11.87297	\$10.15532	100.00%	\$3,046.60

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



Budget Overview

Preparing the Budget

The City of Bellingham uses biennial budgets which are prepared every two years. The first year of the biennial always occurs on an odd year.

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
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
160	Public Safety Dispatch Fund	Police and Fire

Fund #	Fund Name	Budgetary Responsibility
161	Transportation Benefit District Fund	Finance
162	Public Ed & Govt. (PEG) Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	Subfund for restricted PEG equipment
173	Greenways 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 for Watershed
420	Wastewater Fund	Public Works
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 for radio operation
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
541	Technology Replacement & Reserve	Subfund for Tech Replacement

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
542	Computer Infrastructure	Subfund for Computer Replacement
543	GIS Administration	Subfund for GIS Internal Services
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	Greenways Endowment Fund	Parks and Recreation
702	Natural Resource Protection and Restoration Fund	Public Works
900s - Discrete Component Units: To account for legally separate organizations for which the city is legally or financially accountable.		
965	Public Facilities District Fund	PFD Board of Directors

Changes in Estimated Reserve Balances Report

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

Fund Number and Name	Estimated Beginning Reserves	Biennium Revenues	Biennium Expenditures	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
<i>(Page 1 of 2)</i>						
001 General	23,438,732	168,418,431	172,232,271	19,624,892	(3,813,840)	-16%
111 Street	6,162,307	38,598,838	43,803,949	957,196	(5,205,111)	-85%
113 Paths & Trails Reserve	118,737	17,620	1,000	135,357	16,620	14%
126 Library Gift	25,473	100,000	100,156	25,317	(156)	-1%
131 Olympic Pipeline Incident	403,037	-	403,037	-	(403,037)	-100%
134 Olympic - Whatcom Fall Pk Addl	124,180	-	-	124,180	-	0%
136 Environmental Remediation	50,550	1,215,982	1,233,311	33,222	(17,328)	-34%
141 1st 1/4% REET	7,127,778	3,566,872	5,586,893	5,107,757	(2,020,021)	-28%
142 2nd 1/4% REET	5,133,009	3,572,834	3,213,991	5,491,852	358,843	7%
151 Police Federal Equitable Share	25,857	76,836	83,364	19,329	(6,528)	-25%
152 Asset Forfeiture /Drug Enforce.	80,438	1,798	26,621	55,615	(24,823)	-31%
153 Criminal Justice	275,308	787,794	933,012	130,090	(145,218)	-53%
160 Public Safety Dispatch	1,961,767	14,242,217	14,472,734	1,731,250	(230,517)	-12%
161 Transportation Benefit Dist	6,000,000	15,180,455	19,996,962	1,183,494	(4,816,506)	-80%
162 Publ Educ & Gov Acc TV	317,085	622,534	893,951	45,668	(271,417)	-86%
163 Restricted Equipment/PEG	349,617	260,270	322,200	287,687	(61,930)	-18%
173 Greenways	9,469,000	11,719,425	13,476,305	7,712,120	(1,756,880)	-19%
177 Park Impact	9,801,361	3,972,018	9,533,567	4,239,812	(5,561,549)	-57%
178 Sportsplex	49,186	6,084	-	55,270	6,084	12%
180 Tourism	840,651	3,619,685	4,321,526	138,810	(701,841)	-84%
181 Low Income Housing	3,571,132	3,144,125	6,715,257	-	(3,571,132)	-100%
190 Community Development Block Grant	-	3,721,704	3,721,704	-	-	0%
191 Home Investment Partnership Grant	-	3,047,451	3,047,451	-	-	0%
224 2004 Sportsplex Acq. LTGO	68,838	580,800	544,176	105,462	36,624	53%
225 2004 PFD/Civic Field LTGO	-	1,463,376	1,463,376	-	-	0%
226 2011 QEC Bond	3,010,640	793,474	-	3,804,114	793,474	26%
227 2016 PFD Refunding Bonds	-	1,928,350	1,928,350	-	-	0%
231 Drake Note	-	35,928	35,928	-	-	0%
235 Governmental Debt Service	-	1,289,874	1,289,874	-	-	0%
245 LID Guaranty	67,849	-	-	67,849	-	0%
371 Waterfront Construction #1	4,803,037	2,176,198	-	6,979,235	2,176,198	45%
410 Water	8,000,000	53,187,418	58,489,569	2,697,849	(5,302,151)	-66%
411 Watershed	3,907,349	10,974,440	10,951,660	3,930,129	22,780	1%
420 Wastewater	26,730,820	54,229,416	59,206,158	21,754,079	(4,976,741)	-19%
430 Storm Surface Water Utility	1,500,000	28,402,652	28,006,269	1,896,383	396,383	26%
440 Solid Waste	7,155,485	2,984,778	4,846,726	5,293,538	(1,861,948)	-26%
456 Cemetery	280,720	726,676	820,086	187,310	(93,410)	-33%
460 Golf Course	205,507	2,729,388	2,784,231	150,664	(54,843)	-27%
465 Parking Services	2,700,000	4,555,015	7,205,505	49,509	(2,650,491)	-98%
470 Medic One	1,532,987	15,058,827	15,903,185	688,629	(844,358)	-55%
475 Development Services	4,686,325	6,914,255	7,454,332	4,146,248	(540,077)	-12%
510 Fleet Administration	5,000,000	11,559,507	15,426,256	1,133,251	(3,866,749)	-77%
511 Radio Communications	372,922	2,321,826	1,789,286	905,462	532,540	143%
520 Purchasing & Material Management	515,494	6,644,247	7,019,558	140,183	(375,311)	-73%
530 Facilities Administration	458,573	15,239,882	15,589,617	108,837	(349,735)	-76%

Budget Overview

Fund Number and Name (Page 2 of 2)	Estimated Beginning Reserves	Biennium Revenues	Biennium Expenditures	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
540 Tech and Telecom	264,865	1,163,988	1,136,083	292,770	27,905	11%
541 Technology Repl and Reserve	3,555,749	795,012	3,254,824	1,095,937	(2,459,812)	-69%
542 Computer Infrastructure Replacement	142,380	2,003,413	1,913,366	232,427	90,047	63%
543 GIS Administration	113,867	831,288	833,689	111,466	(2,401)	-2%
550 Claims, Litigation & Property Loss	5,198,351	2,092,648	2,653,785	4,637,214	(561,137)	-11%
561 Unemployment Compensation	541,092	291,132	357,561	474,663	(66,429)	-12%
562 Workers Comp Self-Insurance	1,048,210	1,133,092	1,682,090	499,212	(548,999)	-52%
565 Health Benefits	500,000	36,193,995	34,245,441	2,448,554	1,948,554	390%
570 PW Admin & Engineering	583,623	16,797,787	17,263,338	118,072	(465,551)	-80%
612 Firefighter's Pensions & Benefits	11,232,040	5,184,108	3,880,477	12,535,671	1,303,631	12%
613 Police Officer's Pensions & Benefits	7,816,265	2,907,500	2,243,127	8,480,638	664,373	9%
701 Greenways Maintenance Endowmnt	4,086,848	1,007,568	27,589	5,066,827	979,979	24%
702 Nat Res Protect & Restore	3,422,335	402,878	18,014	3,807,200	384,864	11%
965 Public Facilities District	2,269,558	3,438,373	3,793,217	1,914,714	(354,844)	-16%
Total	187,096,935	573,932,082	618,176,005	142,853,012	(44,243,923)	-24%

Explanations of Significant Changes in Estimated Reserve Balances

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

001 General Fund – The budgeted work plan includes an estimated \$3.8 million use of reserves. Reserves above the 15% target are used for emerging high priority projects including downtown revitalization and critical equipment replacement.

111 Street Fund – Significant capital projects are projected to use \$5.2 million of reserves. Please see the capital section for more information.

131 Olympic Pipeline Incident Fund – Projects associated with this fund are being completed and this fund is expected to be closed at the end of the biennium.

141 – 1st ¼% Real Estate Excise Tax (REET) - The City will use \$2 million of REET 1 reserves for capital maintenance of several City facilities, including the Library and public safety facilities.

161 Transportation Benefit District Fund – Citywide bike & pedestrian projects and other capital projects will use \$4.8 million of reserves.

173 Greenways Fund – Land acquisition, Cordata Community Park, and other improvements contribute to a \$1.8 million use of reserves.

177 Park Impact Fee Fund – Cordata Community Park and other projects will reduce reserves by \$5.6 million.

181 Low Income Housing Fund – The Bellingham Home Levy was reauthorized by voters in November of 2018, after the budget had been developed. The new ten-year levy took effect for the 2019 tax year, raising \$4 million per year. A budget amendment will recognize these revenues and authorize additional expenditures at the mid-biennial adjustment.

226 QEC Bond Fund – This is a sinking fund used to make bond payments for energy efficiency conservation projects completed on city owned buildings in 2012. Reserves will increase by \$793,474 to set-aside funds for a balloon payment in 2025.

371 Waterfront Construction Fund – This fund is used to account for Local Infrastructure Financing Tool (LIFT) revenue received from the state. The city is eligible for up to \$1 million per year for twenty-five years to be spent on public infrastructure projects within the Revenue Development Area. Reserves will increase by \$2.2 million for future construction projects in the Waterfront District.

410 Water Fund and 411 Watershed Fund – Large capital expenditures on water main replacement, water pre-treatment, and improvements to the Nooksack Diversion Dam reduce reserves by \$5.3 million.

420 Wastewater Fund – Capital projects for sewer main replacement and the Roeder lift station decrease reserves by \$4.9 million.

440 Solid Waste Fund – The City will use \$1.9 million of reserves for clean-up efforts at Boulevard Park and Cornwall Beach.

465 Parking Services Fund – Replacement and expansion of electronic pay stations decrease reserves by \$2.7 million

470 Medic One Fund – Reserves of \$844,358 will purchase two new ambulances and other equipment.

510 Fleet Administration Fund – This fund is projected to spend down reserves by \$3.9 million on fleet replacements.

541 Technology Replacement and Reserves Fund – The City will spend \$2.5 million on replacing the City-wide financial system, the work order system and other critical systems and applications.

565 Health Benefits Fund – The Health Benefits fund will increase reserves by \$1.9 million to ensure a sufficient reserve for providing quality health care to employees.

612 Firefighter's & 613 Police Pensions – Reserves will increase by \$2 million towards future liabilities for providing pension, health insurance and long-term care for eligible retired police and fire personnel.

Budget Overview

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.

In most cases, reserves are primarily made up of cash available.

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	208,176,298
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	87,143,358	-	-	-	263,940,979
FINES AND PENALTIES	1,616,092	-	-	-	1,057,202	-	-	-	-	2,673,294
MISCELLANEOUS REVENUE	1,929,248	2,086,047	1,650,655	104,892	14,381,074	841,852	3,600,540	233,600	71,404	24,899,312
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	107,474,543	6,091,802	2,176,198	179,762,865	97,067,817	8,091,608	1,410,446	3,438,373	573,932,082
NON-EXPENDITURES	1,605,438	7,428,432	-	-	7,031,000	1,330,000	-	-	-	17,394,870
SALARIES AND WAGES	87,585,281	13,412,428	-	-	30,406,510	17,762,981	43,030	-	-	149,210,228
PERSONNEL BENEFITS	37,806,692	6,784,391	-	-	14,199,137	9,223,299	4,207,161	-	-	72,220,680
SUPPLIES	5,045,047	2,428,662	-	-	9,131,712	8,016,647	98,680	-	-	24,720,749
OTHER SERVICES AND CHARGES	39,854,952	39,169,296	-	-	96,184,654	54,300,509	1,774,734	45,602	80,060	231,409,806
CAPITAL OUTLAYS (6000 EXP OBJ)	333,000	62,593,780	-	-	27,196,640	11,869,000	-	-	-	101,992,420
DEBT SERVICE PRINCIPAL	-	-	3,868,235	-	5,476,059	-	-	-	2,611,649	11,955,943
DEBT SERVICE INTEREST/COSTS	1,861	70,000	1,393,469	-	6,042,010	662,460	-	-	1,101,508	9,271,308
TOTAL EXPENDITURE	172,232,271	131,886,989	5,261,704	-	195,667,721	103,164,896	6,123,604	45,602	3,793,217	618,176,005
Net Surplus/(Deficit)	(3,813,840)	(24,412,447)	830,098	2,176,198	(15,904,856)	(6,097,079)	1,968,004	1,364,844	(354,844)	(44,243,923)
ESTIMATED ENDING RESERVE BALANCE	19,624,892	27,474,027	3,977,424	6,979,235	40,794,337	12,198,048	21,016,308	8,874,027	1,914,714	142,853,012

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.

Charges for Goods and Services: 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 Penalties: 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

Non-Expenditures: Non-expenditures are transfers between funds and other inter-City transactions.

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.

Personnel 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: *This category is obsolete but appears in reports from previous years. Most expenditures associated with this category are not budgeted in "Other Services and Charges."* 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.

Revenues

Citywide Expenditures by Sub Type for All Funds

More detailed categories of expenditures, citywide.

EXPENDITURE TYPE	2015 Actual	2016 Actual	2017 Actual	2018 Actual (P)	2019 Adopted Budget	2020 Adopted Budget
INVENTORY USED AND ADJUSTMENTS	239,960	58,845	-	416	-	-
BAD DEBT EXPENSE	75,478	30,208	-	-	-	-
TRANSFERS OUT	5,410,319	5,051,138	6,875,884	9,861,991	10,149,306	6,094,496
INTERFUND LOANS PRINCIPAL	2,058,195	1,908,988	630,430	-	681,068	470,000
NON-EXPENDITURES	7,783,953	7,049,179	7,506,314	9,862,407	10,830,374	6,564,496
SALARIES AND WAGES	56,698,162	60,821,257	62,513,004	64,916,820	71,023,006	73,119,481
OVERTIME AND HAZARD DUTY	2,781,500	2,833,292	3,943,611	4,281,897	2,722,932	2,344,809
SALARIES AND WAGES	59,479,662	63,654,549	66,456,615	69,198,716	73,745,938	75,464,290
PERSONNEL BENEFITS	22,591,586	24,641,820	25,789,695	27,584,947	33,421,190	34,615,891
PENSION & DISABILITY PAYMENTS	1,829,234	1,686,628	1,970,866	1,408,048	2,091,800	2,091,800
PERSONNEL BENEFITS	24,420,820	26,328,448	27,760,561	28,992,995	35,512,989	36,707,691
OFFICE AND OPERATING SUPPLIES	5,254,290	6,142,919	6,198,075	6,651,348	7,256,283	7,209,234
FUEL CONSUMED	501,430	487,470	556,547	738,317	717,618	717,618
PURCHASES FOR RESALE	1,153,679	1,834,812	977,147	1,000,853	2,044,400	2,044,400
SMALL TOOLS AND MINOR EQUIPMENT	1,899,980	2,175,216	2,451,450	2,386,304	3,049,348	1,681,848
OBSOLETE-WAREHOUSE	1,335,571	1,917,681	1,035,094	483,692	-	-
SUPPLIES	10,144,950	12,558,099	11,218,313	11,260,514	13,067,649	11,653,100
PROFESSIONAL SERVICES	42,395,783	42,145,364	45,209,955	48,212,393	51,029,270	48,596,115
COMMUNICATION	998,937	1,027,906	1,193,596	1,233,335	1,618,612	1,613,462
TRAVEL	224,425	299,392	281,965	315,047	455,796	414,683
TAXES & OPERATING ASSESSMENTS	8,765,642	9,460,242	9,825,991	10,408,102	9,726,985	9,826,985
OPERATING RENTALS AND LEASES	6,442,376	6,787,390	7,941,930	8,420,216	8,344,011	8,563,922
INSURANCE	1,680,400	1,672,164	1,661,564	1,700,862	1,652,383	1,652,383
UTILITY SERVICE	4,645,858	5,025,988	4,739,566	4,642,302	4,905,408	4,953,908
REPAIRS & MAINTENANCE	13,658,733	10,006,771	11,219,813	10,053,900	39,185,958	16,887,352
MISCELLANEOUS	4,757,152	5,274,229	5,427,981	4,455,046	11,794,706	10,187,867
OTHER SERVICES AND CHARGES	83,569,306	81,699,446	87,502,361	89,441,204	128,713,129	102,696,677
INTERGOVERNMENTAL PROF SERV	5,371,620	4,526,131	3,642,064	2,569,935	-	-
INTERGOVERNMENTAL PAYMENTS	-	1,068,075	-	-	-	-
OBSOLETE INTERGOVT SERVICES	5,371,620	5,594,206	3,642,064	2,569,935	-	-
LAND	8,398,174	592,290	444,681	6,297,415	4,100,000	5,100,000
BUILDINGS AND STRUCTURES	-	346	-	7,500	163,000	80,000
OTHER IMPROVEMENTS	22,349,968	7,934,804	8,480,542	22,653,461	17,191,480	23,802,000
MACHINERY AND EQUIPMENT	5,443,599	4,157,672	3,479,476	5,007,792	8,772,300	4,911,000
CONSTRUCTION OF FIXED ASSETS	6,578,191	3,623,899	10,059,787	15,822,686	23,278,000	14,594,640
CAPITAL OUTLAYS (6000 EXP OBJ)	42,769,932	16,309,011	22,464,486	49,788,854	53,504,780	48,487,640
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	2,338,000	1,368,000	1,417,000
INTERFUND LOANS	-	-	-	666,058	-	-
OTHER NOTES	3,039,392	752,129	1,053,972	1,407,636	1,327,750	1,355,039
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	7,287,282	5,844,024	6,111,919
INTEREST ON INTERFUND DEBT	34,187	38,155	33,029	78,167	36,861	35,000
INTEREST ON LT EXTERNAL DEBT	4,848,124	4,846,725	4,965,788	4,781,905	4,673,348	4,522,099
DEBT ISSUE COSTS	92,324	113,414	-	-	-	-
DEBT REGISTRATION COSTS	4,901	4,331	3,727	2,726	2,000	2,000
OTHER INTEREST AND DEBT SVC COSTS	-	-	-	17,500	-	-
DEBT SERVICE INTEREST/COSTS	4,979,536	5,002,625	5,002,544	4,880,298	4,712,209	4,559,099
TOTAL EXPENDITURE	249,675,217	244,021,368	237,213,070	273,282,206	325,931,092	292,244,913

(P) indicates projected actual expenditures

Revenues – Sources and Trends

Revenue Forecast Overview

The past several years have produced better than expected economic activity. Most city revenues have increased significantly. As of the end of 2018, market indicators such as unemployment, assessed valuation and retail sales are seeing rates of growth not seen since 2008. While the forecast projects continued growth in 2019 and 2020, it does assume growth will be slightly reduced in 2019 with a potential slowing in 2020. 2020 revenue assumptions will be reviewed at the end of 2019, and budget adjustments may be made to accommodate any changes to the forecast.

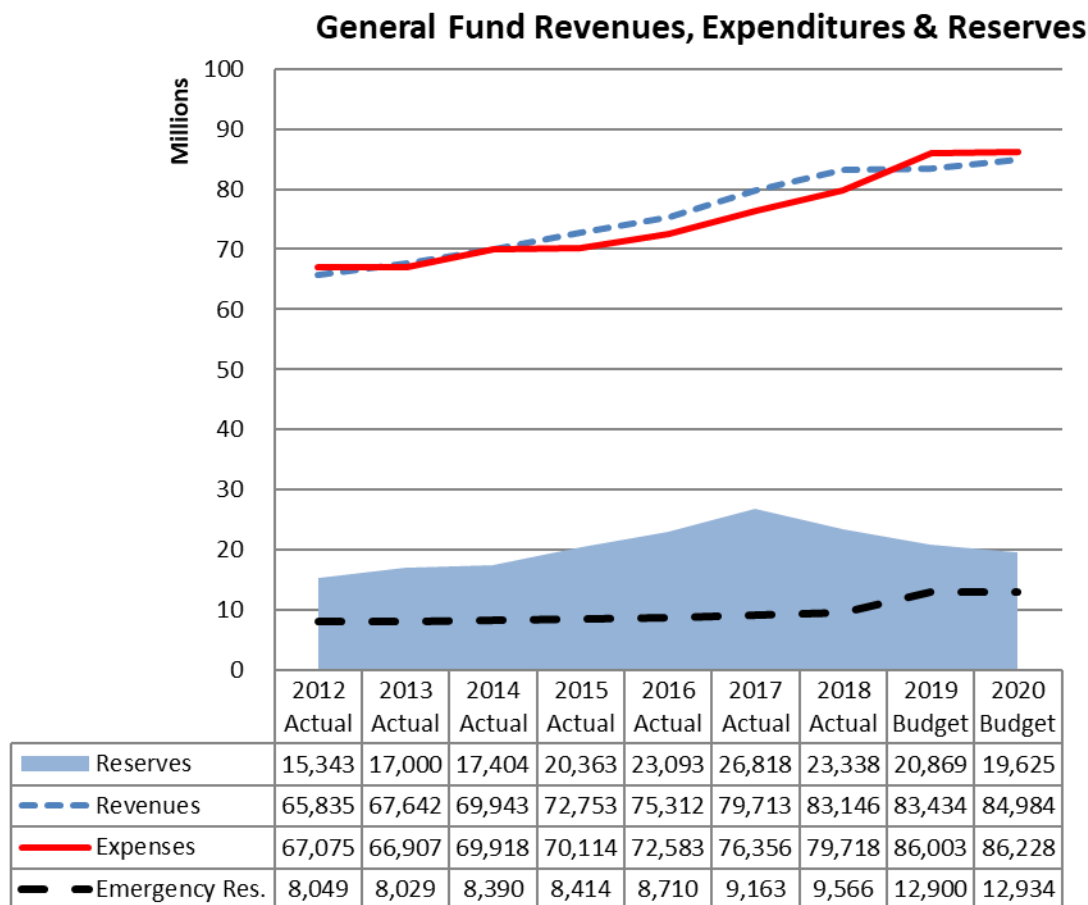
General Fund Revenues

The General Fund forecast builds upon 2018 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. In 2017 and 2018, revenues significantly outpaced the forecast and expenses were under budget. The result was an increase in reserves that will be available for the City to use for thoughtful investments in infrastructure and other projects.

While the forecast illustrates that the current divergence between revenues and expenses, the resulting decline in reserves is currently sustainable. The City budgets the use of reserves primarily for one-time projects such as capital and equipment investments. As such, ongoing expenses are not expected to significantly exceed revenues in this biennium. In the long view, personnel costs and a growing population requiring additional services will put pressure on City finances. The City recognizes the undesirable balance between revenue and expense trends and will prepare appropriate responses in advance.

The General Fund Financial Forecast is a tool that provides:

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

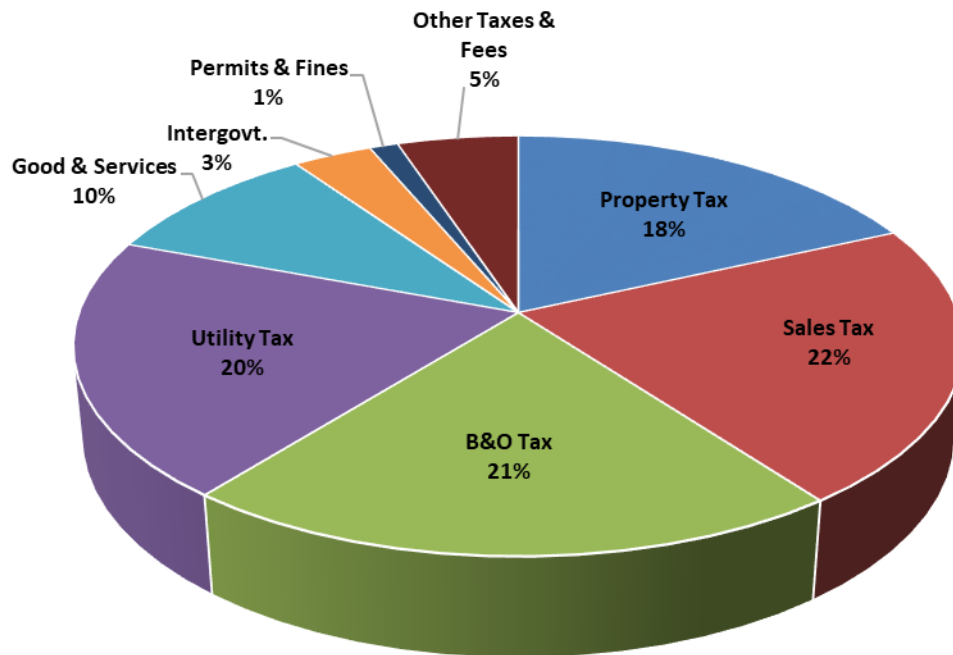


*In passing the 2019-2020 Biennial Budget Council increased the Emergency Reserve target from 12% to 15% of General Fund budgeted expenditures

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

The General Fund relies on four major revenue sources, each accounting for roughly 1/5 of the overall revenue: property tax, sales tax, business and occupation (B&O) tax, and utility tax.

General Fund Budgeted Revenue



Property Tax

In 2019, the City of Bellingham will receive approximately \$1.46 per \$1,000 of assessed valuation from property owners within the City limits. In 2019, this will generate \$26.9 million. There are four components of the City's levy:

- General Fund accounting for \$15.2 million;
- voted Park Greenways, providing \$5 million for Parks purposes;
- voted Housing Levy, raising \$4 million for low income housing needs; and
- the Fire Pension for \$2.1 million.

The property tax levy provides roughly 18 percent of the total General Fund revenue. Due to economic growth impacting sales and B&O tax, and the statutory one percent limit on property tax growth annually, property tax represents a smaller portion of overall revenues than from previous years.

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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted
Property Tax	\$ 14,179,751	\$ 14,437,281	\$ 14,619,202	\$ 14,951,302	\$ 15,187,856	\$ 15,415,674
Percent Change	2.9%	1.8%	1.3%	2.3%	1.6%	1.5%

Revenues

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

Sales Tax

Sales tax is subject to larger economic swings than most other sources of government revenues. Recently, retail sales have benefited from the overall strong economy, particularly a strong construction sector and Bellingham's proximity to the Canadian border. These factors resulted in 7.4 percent annual growth in 2018. Motor Vehicle Sales and General Merchandise Stores were the largest categories, each contributing about \$3 million or 12 percent of the total sales tax revenue. Construction and related industries continued to be a major driver, making up almost 20 percent of the sales tax revenue collected in 2018.

Changes to how sales tax revenues are distributed for goods purchased online had a significant impact on sales tax revenues in 2018. These revenues are not reported directly, but the City saw significant growth in certain sectors associated with these revenues and expects continued growth.

The forecast assumes continued economic health, low unemployment, and strong construction and auto sales in 2019. Growth in the out years is projected to taper slightly to a rate commensurate with population growth and price inflation.

The sales tax received by the City has historically been divided between the Street Fund, and the General Fund. In 2019, the allocation is 60 percent to the General Fund, 37 percent to the Street Fund and three percent to the Radio Communication Fund.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted
Sales Tax	\$ 14,543,599	\$ 15,166,499	\$ 16,151,687	\$ 17,339,147	\$ 17,999,184	\$ 18,620,489
Percent Change	2.1%	4.3%	6.5%	7.4%	3.8%	3.5%

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

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

Business & Occupation (B&O) Tax

Overall B&O tax revenue grew at 6.5 percent for the year. The B&O base is broader than the sales tax base, which does not cover many services. In addition, B&O tax is more stable than sales tax, which relies heavily on the volatile construction and retail trade sectors. Included in B&O tax revenue are tax refunds, audit payments, and penalty and interest payments for past-due tax obligations. The B&O forecast is based on inputs similar to those used to forecast sales tax.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted
B&O Tax	\$ 14,347,720	\$ 15,101,260	\$ 15,770,932	\$ 16,794,598	\$ 17,498,384	\$ 18,022,421
Percent Change	17.7%	5.3%	4.4%	6.5%	4.2%	3.0%

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

Utility Tax

The Utility Tax budget for 2019 is \$16.6 million, which is 20 percent of the General Fund revenue. State law enables cities to levy utility tax up to a six percent on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately \$8.2 million or nearly half of the total utility tax revenue. Utility tax on telephones continues to trend down as people to switch to cell phones and eliminate landlines. Additionally, revenues from cable television have begun to fall as more households switch to streaming for their entertainment. Electricity and Natural Gas revenues remain relatively stable but can vary slightly from year to year based on the severity of winter weather.

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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted
Electricity	\$ 3,433,310	\$ 3,736,547	\$ 3,988,016	\$ 3,899,644	\$ 4,108,454	\$ 4,190,623
Water	\$ 3,980,016	\$ 4,289,856	\$ 4,434,189	\$ 4,659,078	\$ 4,635,000	\$ 4,751,000
Natural Gas	\$ 1,259,873	\$ 1,062,986	\$ 1,235,539	\$ 1,396,895	\$ 1,285,455	\$ 1,311,164
Wastewater	\$ 2,423,987	\$ 2,611,890	\$ 2,739,565	\$ 2,929,996	\$ 2,864,001	\$ 2,935,822
Cable	\$ 1,336,085	\$ 1,371,323	\$ 1,353,553	\$ 1,262,836	\$ 1,221,582	\$ 1,160,503
Telephone	\$ 2,000,009	\$ 1,870,349	\$ 1,755,553	\$ 1,655,364	\$ 1,551,207	\$ 1,458,134
Stormwater	\$ 813,227	\$ 912,018	\$ 944,665	\$ 952,350	\$ 982,735	\$ 1,012,217
Total Utility Tax	\$ 15,246,507	\$ 15,854,969	\$ 16,451,080	\$ 16,756,163	\$ 16,648,434	\$ 16,819,463
Percent Change	0.4%	4.0%	3.8%	1.9%	-0.6%	1.0%

Revenues

Charges for Goods & Services

A majority of Goods & Services revenue is generated from interfund charges to reimburse the General Fund for organization wide services it provides such as administration, finance, legal, and human resources. The 2019 amounts charged to departments and funds are based on the actual costs incurred in 2017 for these services.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted
Goods & Services	\$ 8,473,706	\$ 7,880,683	\$ 8,179,058	\$ 10,222,102	\$ 9,005,713	\$ 8,969,508
Percent Change	84.2%	-7.0%	3.8%	25.0%	-11.9%	-0.4%

The other component of Charges for Goods & Services are fees that are charged to users of City services including probation fees, recreation registration fees, library, and special police services. Finance works with the operational manager of those revenue streams to estimate revenues based on historical growth trends and predicted usage.

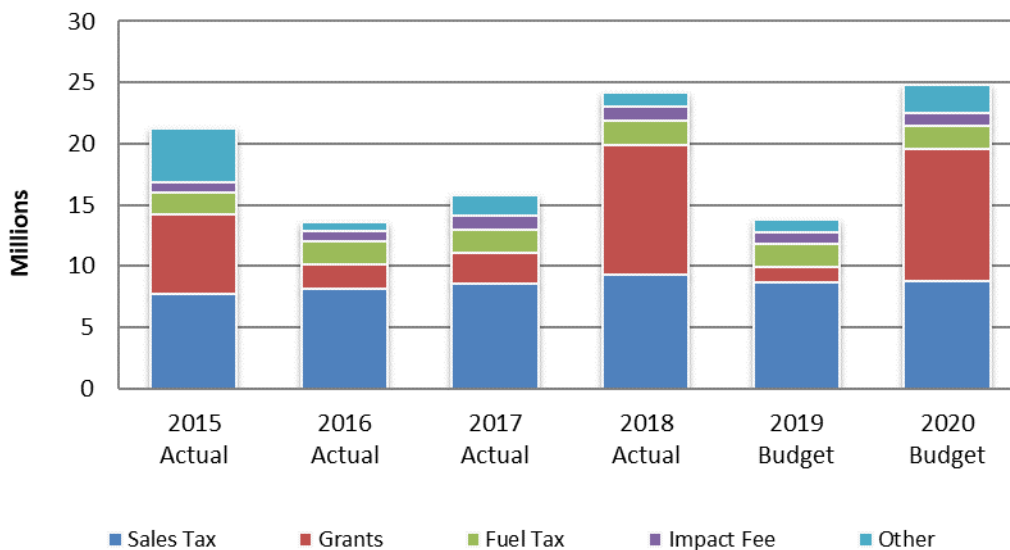
Other Revenues

The Other Revenues budget for 2017 totals \$7 million. The largest components in this category include: Intergovernmental revenue, which is primarily grants and other payments from the state; fines; and permits. Miscellaneous revenues include interest revenue on investments, which is projected by following macroeconomic trends, and rents for City-owned facilities.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted
Intergovernmental	\$ 1,628,320	\$ 2,518,915	\$ 2,959,119	\$ 1,691,894	\$ 2,925,090	\$ 2,966,316
Fines	\$ 985,826	\$ 855,443	\$ 755,587	\$ 704,524	\$ 808,046	\$ 808,046
Licenses and Permits	\$ 852,969	\$ 1,051,316	\$ 985,712	\$ 934,423	\$ 932,900	\$ 932,900
Miscellaneous	\$ 1,181,594	\$ 1,071,424	\$ 2,456,996	\$ 2,263,858	\$ 964,124	\$ 965,124
Admissions Tax	\$ 523,834	\$ 556,377	\$ 523,421	\$ 599,108	\$ 600,000	\$ 600,000
Leasehold Tax	\$ 499,372	\$ 525,033	\$ 516,987	\$ 517,990	\$ 525,000	\$ 525,000
Gambling	\$ 290,206	\$ 293,046	\$ 343,739	\$ 371,151	\$ 339,379	\$ 339,379
Total Other Revenues	\$ 5,962,121	\$ 6,871,554	\$ 8,541,561	\$ 7,082,948	\$ 7,094,539	\$ 7,136,765
Percent Change	-1.0%	15.3%	24.3%	-17.1%	0.2%	0.6%

Street Fund Revenues

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



Sales Tax

The Street Fund’s portion of the Sales Tax budgeted for 2019 is \$8.7 million.

Grants

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

Fuel Tax

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

Impact Fees

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

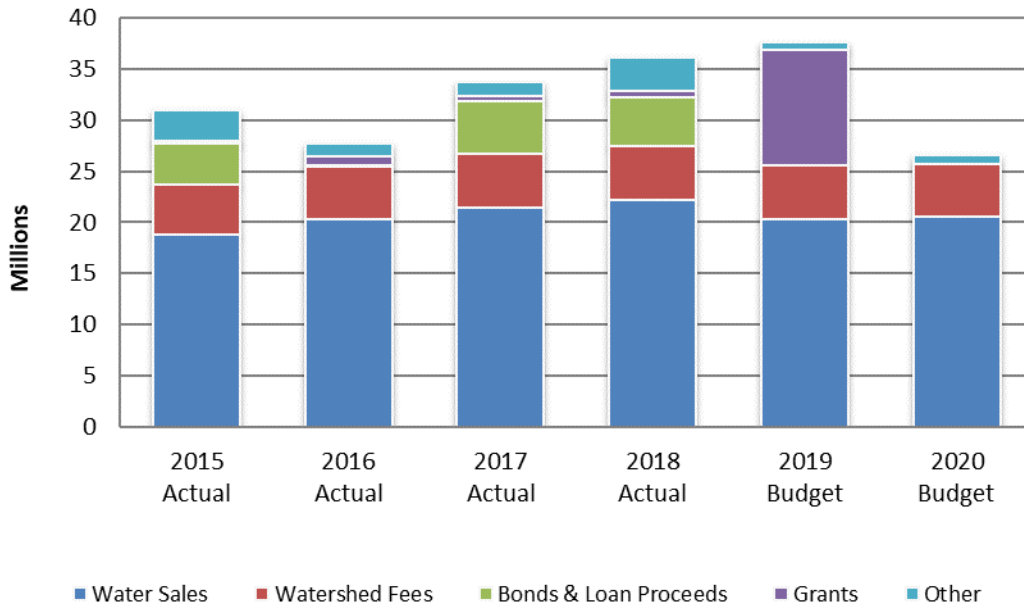
Other

Other revenues include the sale of debt, interest, and transfers from other funds.

Revenues

Water Fund Revenues

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



Water Charges

Water charges are now metered for actual usage of City water. Water sales include all water sales and associated charges (meter installs, turn-on/turn-offs, etc.).

Watershed Fees

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

Bonds and Interfund Loan Proceeds

The current capital plan does not anticipate loans or bonds to fund Water capital facility plan projects over the biennium; however, the budget may be amended if such funding sources are needed.

Grants

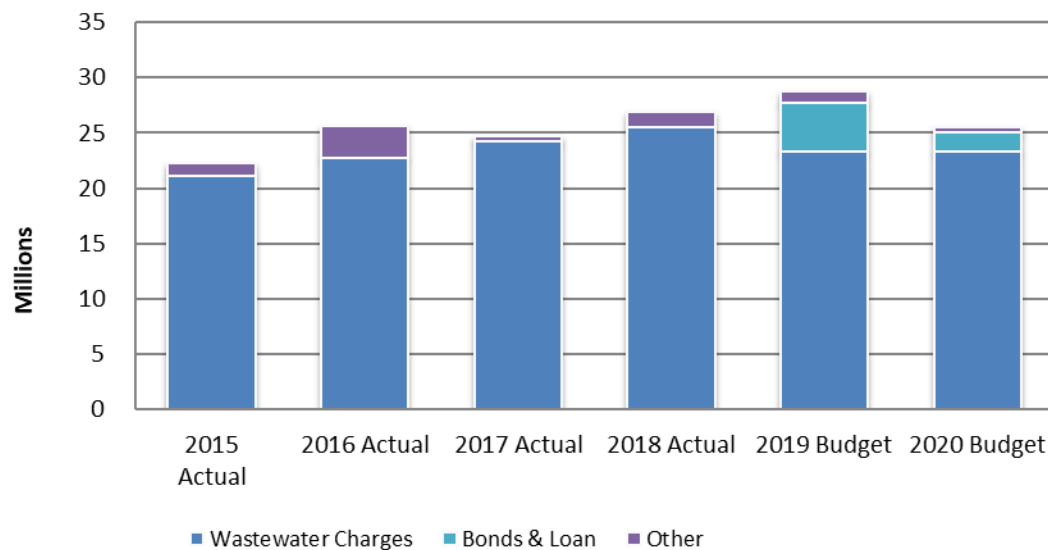
Only grants that have been confirmed by a grant award are included in the budget. Grants are awarded throughout the year and the budget is modified at that time. 2019 includes a large grant for work related to the Nooksack Diversion Dam.

Other

Includes miscellaneous revenues such as interest, fines, and penalties

Wastewater Fund Revenues

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



Wastewater Charges

Wastewater charges for sewer accounts.

System Development Charges

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

Other Goods & Services

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

Bonds and Loan Proceeds

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

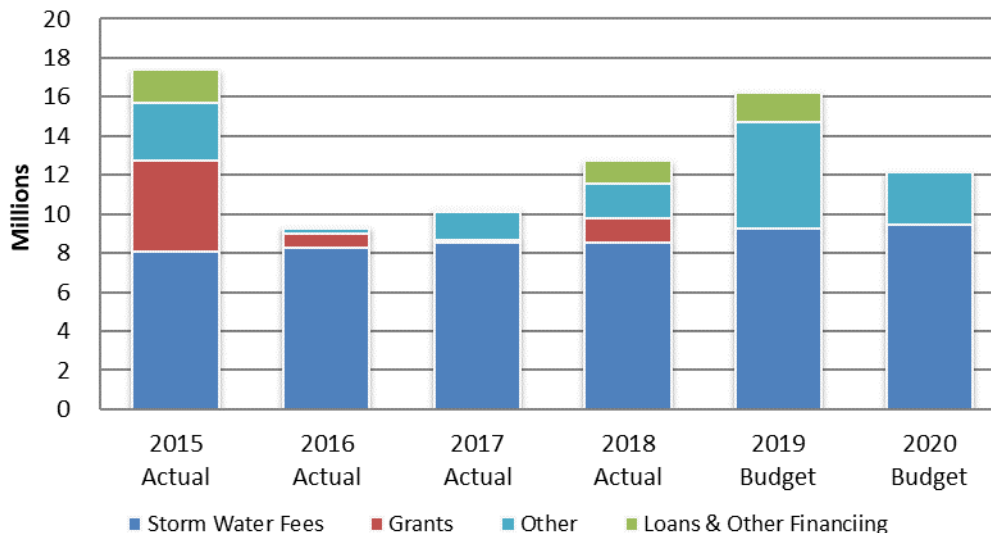
Miscellaneous Revenue

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

Revenues

Storm and Surface Water Fund Revenues

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



Storm Water Fees

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

Grants

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

Other Goods & Services

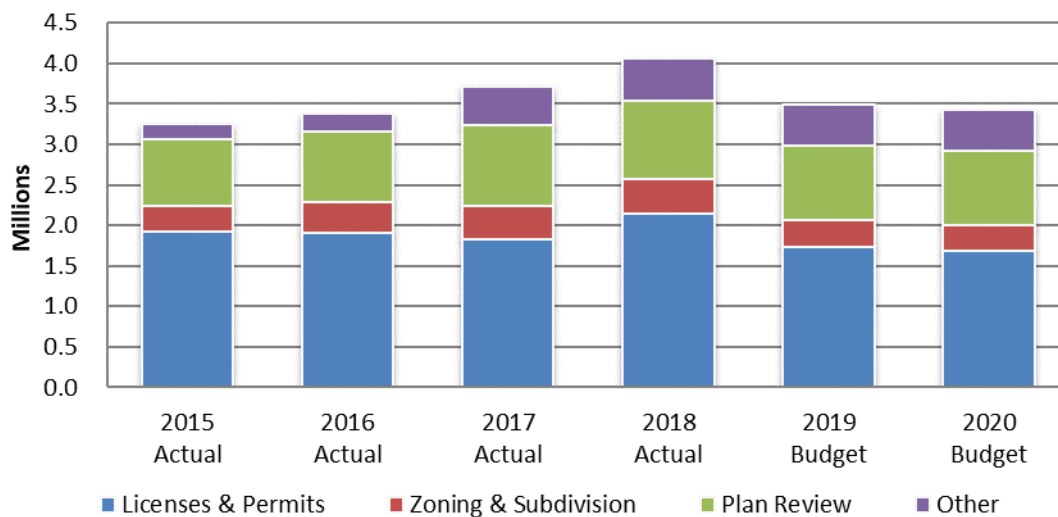
This represents all other charges collected for fees and penalties received by the surface and storm water fund for goods and services, along with revenue from interest, fines, and miscellaneous items.

Loans and Other Financing

This includes a Department of Ecology loans and capital contributions from private developers related to new construction, as well as other funds.

Development Services Fund Revenues

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



Building Permits

This revenue is for permits issued for new construction and remodeling, and includes such items as building, plumbing, electrical, and fire permits. Growth is expected to slow in 2019-20, as redevelopment becomes more challenging and interest rates begin to climb. Building industry trends can be volatile so revenues are budgeted conservatively.

Zoning & Subdivision

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

Plan Review

This revenue is for reviewing plans prior to issuing permits.

Other

Other revenue, primarily interest income and protective inspection fees.

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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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	17,725,097	20,363,675	23,461,426	26,607,873	23,438,732	20,869,016
TAXES	59,630,988	61,934,465	64,377,047	67,329,459	68,798,237	70,342,426
LICENSES AND PERMITS	852,969	1,051,316	985,712	934,423	932,900	932,900
INTERGOVERNMENTAL REVENUE	1,628,320	2,518,915	2,959,119	1,691,894	2,925,090	2,966,316
CHARGES FOR GOODS AND SERVICES	8,473,706	7,880,683	8,179,058	10,222,102	9,005,713	8,969,508
FINES AND PENALTIES	985,826	855,443	755,587	704,524	808,046	808,046
MISCELLANEOUS REVENUE	1,031,594	553,811	1,051,996	1,611,751	964,124	965,124
OTHER FINANCING SOURCES	150,000	517,613	1,405,000	652,107	-	-
TOTAL REVENUE	72,753,403	75,312,246	79,713,520	83,146,259	83,434,110	84,984,320
NON-EXPENDITURES	2,865,013	2,864,891	2,580,500	2,976,664	1,433,253	172,185
SALARIES AND WAGES	35,198,236	37,643,073	39,738,404	41,093,590	43,224,357	44,360,924
PERSONNEL BENEFITS	13,262,540	14,159,750	14,899,727	15,760,504	18,585,291	19,221,401
SUPPLIES	2,031,385	2,352,918	2,541,210	2,431,204	2,635,524	2,409,523
OTHER SERVICES AND CHARGES	12,775,897	13,282,917	14,183,588	15,083,825	20,026,541	19,828,411
INTERGOVERNMENTAL SERVICES	2,469,477	2,195,466	2,375,920	2,104,246	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,503,982	77,204	31,831	43,790	97,000	236,000
DEBT SERVICE INTEREST/COSTS	8,293	6,339	5,070	5,974	1,861	-
TOTAL EXPENDITURE	70,114,823	72,582,558	76,356,250	79,499,797	86,003,826	86,228,445
Net Surplus/(Deficit)	2,638,578	2,729,687	3,357,269	3,427,965	(2,569,716)	(1,244,124)
ESTIMATED ENDING RESERVE BALANCE	20,363,675	23,093,362	26,818,695	30,035,837	20,869,016	19,624,892

001 General Fund	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL (P) FY2016	ADOPTED FY2017	ADOPTED FY2018
Expenditures by Department						
D000 GF - Shared and Non-Departmental	3,795,997	3,836,001	2,660,404	4,081,375	3,780,084	2,577,736
D110 GF - Mayor	860,919	856,855	893,610	910,404	1,161,120	1,096,113
D120 GF - City Council	492,697	518,354	568,065	563,541	644,294	668,553
D170 GF - Hearing Examiner	73,847	85,152	92,451	112,670	110,236	112,024
D180 GF - Museum	1,437,398	1,468,225	1,534,501	1,546,467	1,565,107	1,615,232
D190 GF - Library	4,176,841	4,537,811	4,447,899	4,707,577	5,393,738	5,740,897
D210 GF - Finance	2,051,684	2,039,791	2,117,401	2,239,035	2,393,895	2,473,566
D220 GF - Human Resources	1,155,827	1,140,296	1,281,091	1,375,533	1,667,721	1,776,561
D250 GF - Information Technology Service:	2,610,134	2,804,493	2,954,348	3,315,277	3,641,259	3,720,419
D260 GF - Legal	1,553,833	1,618,255	1,678,633	1,742,192	2,065,047	2,119,483
D270 GF - Municipal Court	1,932,542	2,057,681	1,958,398	2,107,121	2,464,743	2,502,006
D400 GF - Parks and Recreation	7,220,506	7,526,181	7,766,128	8,404,105	9,454,864	9,671,719
D500 GF - Planning	2,778,004	2,850,713	2,851,748	3,246,217	3,545,208	3,484,825
D700 GF - Fire	16,753,382	17,295,748	20,374,778	19,227,101	20,218,014	20,242,269
D800 GF - Police	23,221,213	23,947,000	25,176,793	26,139,682	27,898,495	28,427,040
General Fund Total Expenditures	70,114,825	72,582,559	76,356,251	79,718,295	86,003,826	86,228,445

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	10,275,454	8,227,496	8,172,771	8,877,208	6,281,044	3,055,675
TAXES	7,745,314	8,135,797	8,615,338	9,281,004	8,700,000	8,800,000
LICENSES AND PERMITS	3,410	3,850	1,050	1,450	1,000	1,000
INTERGOVERNMENTAL REVENUE	8,207,197	3,877,361	4,397,844	12,631,249	3,088,000	12,698,000
CHARGES FOR GOODS AND SERVICES	1,577,118	1,206,598	2,102,859	2,037,605	1,569,713	1,588,713
MISCELLANEOUS REVENUE	160,306	373,230	683,166	256,878	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	24,208,187	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	1,622,353	1,748,460	1,801,442
PERSONNEL BENEFITS	562,649	678,617	682,229	796,049	917,931	951,213
SUPPLIES	597,256	530,655	759,469	730,958	610,457	610,457
OTHER SERVICES AND CHARGES	11,376,538	8,512,245	8,616,835	8,051,595	7,415,129	7,063,428
INTERGOVERNMENTAL SERVICES	114,631	74,730	89,348	51,638	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,041,445	1,880,445	3,641,613	12,156,898	5,615,000	15,752,000
DEBT SERVICE INTEREST/COSTS	35,418	-	-	-	-	-
TOTAL EXPENDITURE	23,295,776	13,832,083	15,944,909	24,093,900	17,069,098	26,735,851
Net Surplus/(Deficit)	(2,047,958)	(215,604)	(144,650)	114,286	(3,225,369)	(1,963,122)
ESTIMATED ENDING RESERVE BALANCE	8,227,496	8,011,892	8,028,121	8,991,494	3,055,675	1,092,554

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.

Library Gift Fund

126 Library Gift Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	81,630	78,451	77,700	70,169	25,473	25,395
MISCELLANEOUS REVENUE	57,567	72,992	61,436	108,449	50,000	50,000
TOTAL REVENUE	57,567	72,992	61,436	108,449	50,000	50,000
SUPPLIES	56,426	44,834	66,399	53,401	50,000	50,000
OTHER SERVICES AND CHARGES	4,320	28,909	2,568	38,243	78	78
TOTAL EXPENDITURE	60,747	73,743	68,967	91,644	50,078	50,078
Net Surplus/(Deficit)	(3,179)	(751)	(7,531)	16,805	(78)	(78)
ESTIMATED ENDING RESERVE BALANCE	78,451	77,700	70,169	86,974	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	504,373	493,683	482,840	466,361	403,037	-
MISCELLANEOUS REVENUE	4,383	2,106	4,848	11,573	-	-
OTHER FINANCING SOURCES	10,110	10,398	-	-	-	-
TOTAL REVENUE	14,493	12,504	4,848	11,573	-	-
NON-EXPENDITURES	-	-	-	-	400,000	-
SALARIES AND WAGES	15,418	13,787	6,485	1,559	-	-
PERSONNEL BENEFITS	5,222	4,406	2,742	706	-	-
SUPPLIES	3,829	474	6,049	27,440	-	-
OTHER SERVICES AND CHARGES	714	3,619	1,519	1,443	3,037	-
INTERGOVERNMENTAL SERVICES	-	2,702	-	-	-	-
TOTAL EXPENDITURE	25,183	24,988	16,794	31,147	403,037	-
Net Surplus/(Deficit)	(10,690)	(12,484)	(11,946)	(19,575)	(403,037)	-
ESTIMATED ENDING RESERVE BALANCE	493,683	481,199	470,894	446,786	-	-

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	250,834	242,715	242,455	228,575	124,180	124,180
MISCELLANEOUS REVENUE	2,159	1,045	2,385	4,494	-	-
TOTAL REVENUE	2,159	1,045	2,385	4,494	-	-
OTHER SERVICES AND CHARGES	588	587	530	522	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,690	719	13,415	218,806	-	-
TOTAL EXPENDITURE	10,279	1,306	13,945	219,327	-	-
Net Surplus/(Deficit)	(8,119)	(261)	(11,560)	(214,833)	-	-
ESTIMATED ENDING RESERVE BALANCE	242,715	242,454	230,895	13,742	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	343,109	332,296	261,200	754,026	50,550	341,886
INTERGOVERNMENTAL REVENUE	292,488	182,252	138,843	242,238	-	-
MISCELLANEOUS REVENUE	170,100	210,377	382,592	96,783	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	939,022	607,991	607,991
SALARIES AND WAGES	6,090	1,633	13,149	5,825	-	-
PERSONNEL BENEFITS	-	539	4,584	1,965	-	-
OTHER SERVICES AND CHARGES	783,427	693,178	765,013	643,973	316,655	916,655
INTERGOVERNMENTAL SERVICES	83,886	50,475	89,592	80,158	-	-
TOTAL EXPENDITURE	873,402	745,825	872,337	731,922	316,655	916,655
Net Surplus/(Deficit)	(10,813)	46,804	249,097	207,100	291,336	(308,664)
ESTIMATED ENDING RESERVE BALANCE	332,296	379,100	510,297	961,125	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	7,345,371	9,131,763	11,626,421	13,873,686	12,260,787	10,129,852
TAXES	3,663,842	3,762,944	4,270,237	4,974,319	3,600,000	3,200,000
INTERGOVERNMENTAL REVENUE	144,999	377,158	304,387	464,122	20,000	20,000
CHARGES FOR GOODS AND SERVICES	32,318	-	-	-	-	-
MISCELLANEOUS REVENUE	75,486	49,175	136,081	383,057	149,853	149,853
TOTAL REVENUE	3,916,646	4,189,277	4,710,705	5,821,497	3,769,853	3,369,853
NON-EXPENDITURES	1,317,229	636,003	906,003	674,283	2,450,000	1,900,000
SALARIES AND WAGES	73,050	51,328	67,030	19,859	36,657	37,429
PERSONNEL BENEFITS	-	16,721	22,056	7,043	16,984	17,520
SUPPLIES	-	48	1,124	67,430	-	-
OTHER SERVICES AND CHARGES	357,804	413,021	569,168	269,809	884,147	695,147
CAPITAL OUTLAYS (6000 EXP OBJ)	382,171	427,341	973,612	975,687	2,513,000	250,000
TOTAL EXPENDITURE	2,130,254	1,544,462	2,538,994	2,014,110	5,900,789	2,900,096
Net Surplus/(Deficit)	1,786,392	2,644,815	2,171,712	3,807,387	(2,130,935)	469,757
ESTIMATED ENDING RESERVE BALANCE	9,131,763	11,776,578	13,798,133	17,681,073	10,129,852	10,599,609

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	472,625	444,673	517,454	514,538	381,603	302,069
INTERGOVERNMENTAL REVENUE	390,831	382,231	363,676	577,968	423,085	424,585
MISCELLANEOUS REVENUE	44,590	26,022	51,895	24,845	9,379	9,379
TOTAL REVENUE	435,420	408,253	415,571	602,813	432,464	433,964
SUPPLIES	278,417	203,096	189,363	230,197	373,000	373,000
OTHER SERVICES AND CHARGES	96,137	111,738	209,144	71,793	138,998	157,998
CAPITAL OUTLAYS (6000 EXP OBJ)	88,818	-	29,989	336,210	-	-
TOTAL EXPENDITURE	463,373	314,835	428,496	638,199	511,998	530,998
Net Surplus/(Deficit)	(27,952)	93,418	(12,925)	(35,387)	(79,534)	(97,034)
ESTIMATED ENDING RESERVE BALANCE	444,673	538,091	504,529	479,152	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	3,714,220	4,008,833	2,754,288	2,172,076	1,961,767	1,705,995
INTERGOVERNMENTAL REVENUE	1,978,844	1,957,838	2,026,999	2,206,167	1,950,000	1,950,000
CHARGES FOR GOODS AND SERVICES	3,243,726	3,383,361	3,589,690	4,318,389	5,023,699	5,232,058
MISCELLANEOUS REVENUE	33,148	14,119	23,118	55,879	43,230	43,230
TOTAL REVENUE	5,255,719	5,355,318	5,639,806	6,580,435	7,016,929	7,225,288
SALARIES AND WAGES	3,074,302	3,193,156	3,271,026	3,586,924	3,757,729	3,852,214
PERSONNEL BENEFITS	1,184,452	1,314,525	1,337,382	1,511,343	1,801,712	1,864,491
SUPPLIES	39,151	133,362	69,458	296,158	84,629	84,629
OTHER SERVICES AND CHARGES	554,559	1,114,503	1,338,521	855,814	1,230,531	1,247,698
INTERGOVERNMENTAL SERVICES	21,324	21,324	6,000	3,050	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	87,319	616,445	407,476	131,266	398,100	151,000
TOTAL EXPENDITURE	4,961,106	6,393,315	6,429,863	6,384,555	7,272,701	7,200,032
Net Surplus/(Deficit)	294,613	(1,037,997)	(790,057)	195,880	(255,772)	25,255
ESTIMATED ENDING RESERVE BALANCE	4,008,833	2,970,836	1,964,231	2,367,956	1,705,995	1,731,250

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	2,687,917	3,399,614	6,466,035	8,714,186	6,000,000	3,392,696
TAXES	4,903,512	5,169,348	5,473,547	5,898,842	6,061,000	6,242,830
INTERGOVERNMENTAL REVENUE	61,189	12,367	118,423	1,980,282	2,710,209	-
CHARGES FOR GOODS AND SERVICES	-	-	-	50,000	-	-
MISCELLANEOUS REVENUE	31,434	23,363	79,980	271,172	83,208	83,208
TOTAL REVENUE	4,996,134	5,205,078	5,671,950	8,200,296	8,854,417	6,326,038
SALARIES AND WAGES	-	3,460	-	-	-	-
PERSONNEL BENEFITS	-	1,186	-	-	-	-
SUPPLIES	7,268	15	8,270	610	-	-
OTHER SERVICES AND CHARGES	345,045	552,657	754,147	1,843,310	685,241	685,241
INTERGOVERNMENTAL SERVICES	1,667,374	1,056,778	8,286	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,264,750	524,516	2,488,870	6,919,776	10,776,480	7,850,000
TOTAL EXPENDITURE	4,284,437	2,138,612	3,259,574	8,763,696	11,461,721	8,535,241
Net Surplus/(Deficit)	711,697	3,066,466	2,412,377	(563,400)	(2,607,304)	(2,209,203)
ESTIMATED ENDING RESERVE BALANCE	3,399,614	6,466,080	8,878,412	8,150,786	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	986,815	1,182,689	1,300,508	891,592	666,702	471,108
LICENSES AND PERMITS	428,238	347,387	317,999	299,340	300,000	300,000
CHARGES FOR GOODS AND SERVICES	1,950	2,205	1,900	2,565	2,510	2,510
MISCELLANEOUS REVENUE	131,067	126,177	118,858	152,395	138,892	138,892
TOTAL REVENUE	561,255	475,769	438,758	454,300	441,402	441,402
NON-EXPENDITURES	-	-	490,000	-	-	-
SALARIES AND WAGES	144,778	148,994	146,959	147,707	158,324	162,847
PERSONNEL BENEFITS	59,687	65,838	65,608	70,575	80,711	83,623
SUPPLIES	62,791	47,069	26,039	68,491	11,207	11,207
OTHER SERVICES AND CHARGES	98,125	101,963	112,311	129,216	148,553	237,478
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	32,662	238,200	84,000
TOTAL EXPENDITURE	365,381	363,865	840,916	448,652	636,996	579,155
Net Surplus/(Deficit)	195,874	111,904	(402,159)	5,648	(195,594)	(137,753)
ESTIMATED ENDING RESERVE BALANCE	1,182,689	1,294,593	898,349	897,240	471,108	333,355

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, educational, and government access television. Beginning in 2013, a separate equipment sub-fund was created to track funds reserved specifically for equipment purchases. The fund is managed by the [Information Technology Services Department](#).

Fund Budgets

Greenways Funds

173 Greenways III Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	8,212,551	6,205,311	8,649,602	12,852,352	9,469,000	6,523,118
TAXES	4,297,736	4,368,509	4,923,203	5,004,196	5,098,141	5,353,048
INTERGOVERNMENTAL REVENUE	367,512	820,066	441,587	479,092	495,000	505,000
CHARGES FOR GOODS AND SERVICES	-	-	-	280	-	-
FINES AND PENALTIES	475	450	450	100	-	-
MISCELLANEOUS REVENUE	112,911	86,199	197,353	396,289	134,118	134,118
TOTAL REVENUE	4,778,634	5,275,224	5,562,593	5,879,957	5,727,259	5,992,166
NON-EXPENDITURES	246,986	343,761	413,628	428,400	889,000	470,000
SALARIES AND WAGES	357,637	332,824	255,884	457,332	471,381	541,313
PERSONNEL BENEFITS	65,870	139,993	112,337	204,373	277,114	322,704
SUPPLIES	3,654	161	30,578	68,917	60,000	93,000
OTHER SERVICES AND CHARGES	30,030	29,621	255,726	451,598	144,647	191,147
CAPITAL OUTLAYS (6000 EXP OBJ)	6,056,238	1,543,377	573,978	6,766,140	6,796,000	3,150,000
DEBT SERVICE PRINCIPAL	-	-	-	447,560	-	-
DEBT SERVICE INTEREST/COSTS	25,459	25,324	27,959	31,533	35,000	35,000
TOTAL EXPENDITURE	6,785,874	2,415,062	1,670,090	8,855,853	8,673,142	4,803,165
Net Surplus/(Deficit)	(2,007,240)	2,860,162	3,892,504	(2,975,895)	(2,945,882)	1,189,002
ESTIMATED ENDING RESERVE BALANCE	6,205,311	9,065,473	12,542,106	9,876,456	6,523,118	7,712,120

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

Park Impact Fee Fund

177 Park Impact Fee Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	4,984,228	6,288,681	8,161,012	8,619,898	9,801,361	5,297,895
INTERGOVERNMENTAL REVENUE	687,548	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	2,443,718	2,170,416	2,068,842	2,368,955	2,000,000	1,800,000
MISCELLANEOUS REVENUE	51,041	285,848	90,345	238,377	86,009	86,009
TOTAL REVENUE	3,182,306	2,456,265	2,159,186	2,607,332	2,086,009	1,886,009
SALARIES AND WAGES	56,639	33,871	66,239	49,110	89,690	92,583
PERSONNEL BENEFITS	-	12,224	23,226	16,897	46,790	48,513
SUPPLIES	-	-	47,458	12,476	-	-
OTHER SERVICES AND CHARGES	12,745	13,251	71,035	114,182	132,995	102,995
CAPITAL OUTLAYS (6000 EXP OBJ)	1,808,469	821,465	1,402,843	1,318,604	6,320,000	2,700,000
TOTAL EXPENDITURE	1,877,852	880,811	1,610,800	1,511,269	6,589,475	2,944,091
Net Surplus/(Deficit)	1,304,453	1,575,454	548,386	1,096,063	(4,503,466)	(1,058,083)
ESTIMATED ENDING RESERVE BALANCE	6,288,681	7,864,135	8,709,398	9,715,961	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	44,930	46,226	47,581	48,512	49,186	52,228
MISCELLANEOUS REVENUE	1,296	1,355	2,657	6,050	3,042	3,042
TOTAL REVENUE	1,296	1,355	2,657	6,050	3,042	3,042
Net Surplus/(Deficit)	1,296	1,355	2,657	6,050	3,042	3,042
ESTIMATED ENDING RESERVE BALANCE	46,226	47,581	50,238	54,562	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	597,397	774,239	814,742	936,744	840,651	129,288
TAXES	1,474,376	1,547,714	1,666,154	1,784,011	1,773,790	1,827,003
MISCELLANEOUS REVENUE	6,032	3,619	9,013	27,313	9,446	9,446
TOTAL REVENUE	1,480,408	1,551,333	1,675,168	1,811,324	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	12,425	18,808	19,474
PERSONNEL BENEFITS	6,745	7,688	7,468	5,730	9,720	10,098
SUPPLIES	823	219	267	281	-	-
OTHER SERVICES AND CHARGES	1,130,215	1,334,717	1,367,960	1,465,104	2,466,071	1,797,355
TOTAL EXPENDITURE	1,303,566	1,510,825	1,542,449	1,633,541	2,494,600	1,826,926
Net Surplus/(Deficit)	176,842	40,508	132,718	177,783	(711,363)	9,523
ESTIMATED ENDING RESERVE BALANCE	774,239	814,747	947,460	1,114,527	129,288	138,810

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

Low Income Housing Fund

181 Low Income Housing Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	4,285,755	2,374,699	2,236,974	3,423,902	3,571,132	1,545,478
TAXES	3,000,342	2,995,566	2,993,635	3,001,150	3,000,000	-
CHARGES FOR GOODS AND SERVICES	128,250	134,779	31,898	(51,779)	-	-
MISCELLANEOUS REVENUE	42,373	52,004	125,139	164,106	90,307	53,818
OTHER FINANCING SOURCES	-	-	1,834,876	-	-	-
TOTAL REVENUE	3,170,965	3,182,349	4,985,549	3,113,476	3,090,307	53,818
NON-EXPENDITURES	-	10,703	-	-	-	-
SALARIES AND WAGES	40,699	47,029	50,702	53,928	62,201	64,900
PERSONNEL BENEFITS	14,241	16,391	18,009	22,625	32,986	34,396
SUPPLIES	5,490	-	5,815	1,049	8,631	-
OTHER SERVICES AND CHARGES	3,427,235	3,247,136	3,690,247	1,449,131	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	1,526,734	5,115,961	1,599,297
Net Surplus/(Deficit)	(1,911,056)	(138,909)	1,220,776	1,586,743	(2,025,654)	(1,545,478)
ESTIMATED ENDING RESERVE BALANCE	2,374,699	2,235,790	3,457,750	5,010,644	1,545,478	-

Low Income Housing Fund: In November 2019, Bellingham City voters approved a new ten-year, \$40 million dollar levy to provide housing assistance for homeless and low income citizens. This new revenue is not yet accounted for in the budget. The fund is managed by the Planning and Community Development Department

Community Development Block Grant and HOME Funds

190 HUD Grant Funds 190-CDBG, 191-HOME	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	1,234,117	1,199,325	1,326,020	855,659	3,242,778	2,855,569
CHARGES FOR GOODS AND SERVICES	278,074	506,449	382,007	466,021	264,627	264,627
MISCELLANEOUS REVENUE	125,584	99,433	96,865	143,672	70,777	70,776
OTHER FINANCING SOURCES	-	10,703	-	-	-	-
TOTAL REVENUE	1,637,775	1,815,910	1,804,893	1,465,351	3,578,182	3,190,972
SALARIES AND WAGES	221,600	230,834	255,511	210,968	244,569	252,405
PERSONNEL BENEFITS	80,627	87,705	97,190	99,207	131,466	136,420
SUPPLIES	414	594	347	450	4,222	4,222
OTHER SERVICES AND CHARGES	1,348,889	1,566,687	1,331,175	976,225	3,197,925	2,797,925
TOTAL EXPENDITURE	1,651,530	1,885,820	1,684,223	1,286,850	3,578,182	3,190,972
Net Surplus/(Deficit)	(13,755)	(69,910)	120,671	178,501	-	-
ESTIMATED ENDING RESERVE BALANCE	(13,755)	(69,910)	120,671	204,453	-	-

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	1,674,913	2,055,990	2,445,385	2,846,715	3,079,478	3,497,252
CHARGES FOR GOODS AND SERVICES	377,584	380,088	376,101	376,196	373,268	373,268
MISCELLANEOUS REVENUE	580,391	768,582	883,060	891,467	841,258	809,397
NON REVENUES	341,585	530,073	418,561	652,050	1,130,349	1,238,460
OTHER FINANCING SOURCES	953,800	12,144,903	1,345,136	1,366,876	690,305	635,497
TOTAL REVENUE	2,253,360	13,823,646	3,022,857	3,286,590	3,035,180	3,056,622
INTERGOVERNMENTAL SERVICES	-	1,068,075	-	-	-	-
DEBT SERVICE PRINCIPAL	1,396,603	11,441,381	1,786,400	2,096,673	1,897,215	1,971,020
DEBT SERVICE INTEREST/COSTS	475,680	924,795	835,127	766,715	720,191	673,278
TOTAL EXPENDITURE	1,872,283	13,434,252	2,621,527	2,863,388	2,617,406	2,644,298
Net Surplus/(Deficit)	381,077	389,394	401,330	423,202	417,774	412,324
ESTIMATED ENDING RESERVE BALANCE	2,055,990	3,513,459	2,846,715	3,269,917	3,497,252	3,909,575

LID Guaranty Fund

245 LID Guaranty Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	427,069	505,627	567,141	567,849	67,849	67,849
FINES AND PENALTIES	73	69	-	-	-	-
MISCELLANEOUS REVENUE	78,486	54,522	5,794	7,854	-	-
TOTAL REVENUE	78,558	54,591	5,794	7,854	-	-
NON-EXPENDITURES	-	-	-	500,000	-	-
TOTAL EXPENDITURE	-	-	-	500,000	-	-
Net Surplus/(Deficit)	78,558	54,591	5,794	(492,146)	-	-
ESTIMATED ENDING RESERVE BALANCE	505,627	560,218	572,935	75,704	67,849	67,849

Construction Funds

371 Waterfront Construction #1	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	1,798,043	2,891,234	3,991,924	5,226,807	4,803,037	5,891,136
TAXES	1,072,726	1,085,481	1,114,569	1,137,810	1,035,653	1,035,653
MISCELLANEOUS REVENUE	20,465	15,198	46,020	139,134	52,446	52,446
OTHER FINANCING SOURCES	-	-	250,000	-	-	-
TOTAL REVENUE	1,093,191	1,100,679	1,410,589	1,276,945	1,088,099	1,088,099
 CAPITAL OUTLAYS (6000 EXP OBJ)	 -	 -	 122,020	 377,950	 -	 -
TOTAL EXPENDITURE	-	-	122,020	377,950	-	-
 Net Surplus/(Deficit)	 1,093,191	 1,100,679	 1,288,569	 898,994	 1,088,099	 1,088,099
ESTIMATED ENDING RESERVE BALANCE	2,891,234	3,991,913	5,280,493	6,125,801	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.

Enterprise Funds**Water Fund**

410 Water Fund (Watershed excluded)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	13,287,496	14,400,344	13,758,393	15,354,201	8,000,000	5,730,210
INTERGOVERNMENTAL REVENUE	133,477	-	-	421,453	-	-
CHARGES FOR GOODS AND SERVICES	18,778,269	20,389,633	21,261,311	22,267,230	20,374,822	20,575,322
FINES AND PENALTIES	54,848	51,165	52,309	53,103	49,500	49,500
MISCELLANEOUS REVENUE	265,564	260,265	321,474	1,712,425	11,719,137	419,137
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	802,391	-	630,670	-	-
OTHER FINANCING SOURCES	4,610,000	693,800	5,808,891	5,230,718	-	-
TOTAL REVENUE	23,842,159	22,197,254	27,443,985	30,315,598	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	3,163,027	3,145,853	3,268,196
PERSONNEL BENEFITS	1,136,700	1,310,934	1,349,896	1,459,289	1,685,531	1,752,767
SUPPLIES	1,925,445	3,111,039	1,496,194	1,411,429	1,336,054	1,336,054
OTHER SERVICES AND CHARGES	11,121,542	10,521,058	10,311,766	12,404,457	24,010,196	10,767,294
INTERGOVERNMENTAL SERVICES	245,354	322,379	264,728	244,844	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	592,098	2,651,215	8,700,911	10,794,887	2,000,000	5,000,000
DEBT SERVICE PRINCIPAL	4,615,611	743,536	886,947	1,238,461	1,101,258	1,140,148
DEBT SERVICE INTEREST/COSTS	293,067	188,606	188,200	249,367	234,356	211,861
TOTAL EXPENDITURE	22,729,311	21,985,538	26,303,308	31,863,262	34,413,249	24,076,320
Net Surplus/(Deficit)	1,112,848	211,717	1,140,677	(1,547,663)	(2,269,790)	(3,032,361)
ESTIMATED ENDING RESERVE BALANCE	14,400,344	14,612,061	14,899,070	13,806,537	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	2,612,908	3,164,889	4,426,016	6,220,599	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	5,612,332	5,430,000	5,430,000
MISCELLANEOUS REVENUE	41,992	19,231	56,942	154,353	57,220	57,220
GAINS LOSSES AND CAPITAL CONTRIB - PRO	210,160	156,034	466,372	52,752	-	-
NON REVENUES	1,350,000	-	-	-	-	-
TOTAL REVENUE	7,096,526	5,467,643	6,231,705	5,819,437	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	78,128	78,286	82,063
PERSONNEL BENEFITS	115	3,966	36,629	39,349	44,347	46,283
SUPPLIES	(764)	3,523	16,034	23,198	126,005	126,205
OTHER SERVICES AND CHARGES	1,239,814	1,262,889	1,359,879	1,205,632	1,624,736	1,623,736
INTERGOVERNMENTAL SERVICES	-	-	1,135	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	958,455	475,711	1,123,771	732,612	2,600,000	2,600,000
DEBT SERVICE PRINCIPAL	3,935,000	1,285,000	715,000	740,000	-	-
DEBT SERVICE INTEREST/COSTS	162,991	96,825	48,433	18,372	-	-
TOTAL EXPENDITURE	6,544,545	4,490,274	4,374,920	3,837,291	5,473,374	5,478,286
Net Surplus/(Deficit)	551,981	977,369	1,856,785	1,982,146	13,846	8,934
ESTIMATED ENDING RESERVE BALANCE	3,164,889	4,142,258	6,282,801	8,202,745	3,921,195	3,930,129

Watershed Fund: This fund is a subfund of the Water Fund for activity related to the Lake Whatcom Watershed and watershed fees associated with water use. It is managed by the [Public Works Department](#).

Fund Budgets

Wastewater Fund

420 Wastewater Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	22,362,449	24,360,806	31,064,545	35,727,002	26,730,820	24,820,413
INTERGOVERNMENTAL REVENUE	3,661	6,560	3,147	4,988	-	-
CHARGES FOR GOODS AND SERVICES	21,131,911	22,695,840	24,181,281	25,462,770	23,285,253	23,285,253
FINES AND PENALTIES	60,327	55,917	57,573	58,479	54,101	54,101
MISCELLANEOUS REVENUE	838,501	290,483	462,966	922,774	442,534	442,534
GAINS LOSSES AND CAPITAL CONTRIB - PRO	217,883	2,421,801	-	-	-	-
OTHER FINANCING SOURCES	-	117,387	-	428,400	4,928,000	1,737,640
TOTAL REVENUE	22,252,284	25,587,988	24,704,967	26,877,411	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	3,060,554	3,284,336	3,401,072
PERSONNEL BENEFITS	1,102,189	1,256,203	1,338,179	1,442,227	1,730,288	1,797,168
SUPPLIES	1,331,106	1,235,316	1,446,888	1,657,120	1,445,713	1,445,513
OTHER SERVICES AND CHARGES	8,222,379	9,000,878	10,175,966	9,098,006	11,915,123	11,929,583
INTERGOVERNMENTAL SERVICES	18,818	14,747	17,461	44,160	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,919,939	1,580,877	117,822	1,390,341	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	2,650,486	2,622,836	2,592,886
TOTAL EXPENDITURE	20,253,927	18,953,033	19,678,599	21,185,394	30,620,295	28,585,862
Net Surplus/(Deficit)	1,998,357	6,634,955	5,026,368	5,692,017	(1,910,407)	(3,066,334)
ESTIMATED ENDING RESERVE BALANCE	24,360,806	30,995,761	36,090,913	41,419,019	24,820,413	21,754,079

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	4,734,352	3,866,023	3,175,907	5,434,766	1,500,000	930,037
LICENSES AND PERMITS	180,403	197,039	202,735	184,844	190,000	190,000
INTERGOVERNMENTAL REVENUE	850,085	100	-	238,466	3,664,077	1,340,844
CHARGES FOR GOODS AND SERVICES	8,069,632	8,266,051	8,541,965	8,514,913	9,239,501	9,439,501
FINES AND PENALTIES	18,718	17,348	17,864	18,130	17,000	17,000
MISCELLANEOUS REVENUE	261,571	99,236	223,190	295,854	184,044	184,044
GAINS LOSSES AND CAPITAL CONTRIB - PRO	6,338,769	697,942	148,464	1,272,051	-	-
OTHER FINANCING SOURCES	1,704,814	6,696	1,115,632	2,223,209	2,936,641	1,000,000
TOTAL REVENUE	17,423,992	9,284,413	10,249,851	12,747,468	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	1,381,144	1,914,644	1,988,838
PERSONNEL BENEFITS	553,526	636,119	676,011	687,880	1,042,642	1,084,515
SUPPLIES	349,085	301,271	262,597	305,438	310,475	308,475
OTHER SERVICES AND CHARGES	4,982,644	5,283,712	5,243,531	5,571,780	12,473,976	7,146,449
INTERGOVERNMENTAL SERVICES	1,277	3,466	710	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	11,043,459	1,948,860	50,000	3,170,879	180,000	100,000
DEBT SERVICE PRINCIPAL	-	232,202	339,116	341,497	403,781	410,871
DEBT SERVICE INTEREST/COSTS	-	16,750	105,119	73,358	75,707	65,895
TOTAL EXPENDITURE	18,292,320	9,865,179	8,084,419	11,816,977	16,801,226	11,205,043
Net Surplus/(Deficit)	(868,329)	(580,767)	2,165,432	930,491	(569,963)	966,346
ESTIMATED ENDING RESERVE BALANCE	3,866,023	3,285,256	5,341,339	6,365,258	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	7,334,194	5,930,521	7,376,741	6,757,997	7,155,485	6,197,070
TAXES	1,370,813	1,393,427	1,417,406	1,442,063	1,402,806	1,402,806
INTERGOVERNMENTAL REVENUE	1,156	19,453	4,268	-	-	-
CHARGES FOR GOODS AND SERVICES	193,843	443	18,538	205	-	-
MISCELLANEOUS REVENUE	67,831	37,551	77,317	154,765	89,583	89,583
NON REVENUES	-	1,350,000	-	-	-	-
TOTAL REVENUE	1,633,643	2,800,874	1,517,529	1,597,034	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	167,787	127,091	130,704
PERSONNEL BENEFITS	53,621	46,664	51,127	45,290	36,475	37,987
SUPPLIES	6,302	13,119	7,830	4,178	32,747	32,747
OTHER SERVICES AND CHARGES	457,119	358,410	642,859	588,617	934,936	935,572
INTERGOVERNMENTAL SERVICES	19,258	21,817	5,812	578	-	-
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	133,465	124,555	113,913
TOTAL EXPENDITURE	3,037,316	1,543,441	2,086,638	2,089,914	2,450,804	2,395,922
Net Surplus/(Deficit)	(1,403,673)	1,257,433	(569,109)	(492,881)	(958,415)	(903,533)
ESTIMATED ENDING RESERVE BALANCE	5,930,521	7,187,954	6,807,632	6,265,117	6,197,070	5,293,538

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	224,403	244,787	287,864	505,440	280,720	236,462
CHARGES FOR GOODS AND SERVICES	318,234	385,306	371,913	311,638	313,500	313,500
FINES AND PENALTIES	7	14	35	6	-	-
MISCELLANEOUS REVENUE	3,396	1,724	4,549	10,191	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	365,315	363,338	363,338
SALARIES AND WAGES	199,558	233,582	209,445	110,836	106,898	109,734
PERSONNEL BENEFITS	89,926	110,325	106,524	56,701	58,773	60,829
SUPPLIES	60,952	67,602	56,417	48,886	65,824	65,824
OTHER SERVICES AND CHARGES	172,298	164,861	163,425	159,816	176,102	176,102
TOTAL EXPENDITURE	522,734	576,370	535,811	376,238	407,597	412,490
Net Surplus/(Deficit)	20,384	32,154	62,166	(10,923)	(44,258)	(49,152)
ESTIMATED ENDING RESERVE BALANCE	244,787	276,941	350,030	494,517	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	172,821	225,754	291,641	156,042	205,507	175,592
CHARGES FOR GOODS AND SERVICES	-	-	142,698	1,032,541	1,325,000	1,399,750
FINES AND PENALTIES	930	1,595	664	-	-	-
MISCELLANEOUS REVENUE	157,103	179,357	3,602	4,921	2,319	2,319
TOTAL REVENUE	158,033	180,952	146,965	1,037,462	1,327,319	1,402,069
NON-EXPENDITURES	-	-	-	-	81,000	-
SALARIES AND WAGES	40,173	54,234	31,565	18,151	14,346	15,403
PERSONNEL BENEFITS	15,788	23,141	14,585	8,582	7,694	8,128
SUPPLIES	11,958	66	93,932	1,672	-	-
OTHER SERVICES AND CHARGES	37,182	42,955	86,053	1,128,820	1,254,194	1,323,465
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	64,133	-	-	80,000
TOTAL EXPENDITURE	105,100	120,396	290,267	1,157,225	1,357,234	1,426,996
Net Surplus/(Deficit)	52,933	60,556	(143,303)	(119,763)	(29,915)	(24,927)
ESTIMATED ENDING RESERVE BALANCE	225,754	286,310	148,338	36,279	175,592	150,664

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. In 2018, the operational model changed from operation by a contracted private vendor to a management contract to operate on behalf of the City. The fund is managed by the Parks and Recreation Department.

Fund Budgets

Parking Services Fund

465 Parking Services Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	3,094,964	3,572,436	3,183,354	3,031,375	2,700,000	738,330
CHARGES FOR GOODS AND SERVICES	-	1,494,917	1,521,480	1,680,496	1,587,300	1,627,300
FINES AND PENALTIES	706,983	748,836	544,940	391,890	408,000	408,000
MISCELLANEOUS REVENUE	1,761,419	226,171	236,249	312,932	262,207	262,207
TOTAL REVENUE	2,468,402	2,469,923	2,302,669	2,385,318	2,257,507	2,297,507
NON-EXPENDITURES	20,162	15,200	15,000	133,000	100,000	25,000
SALARIES AND WAGES	175,102	178,012	198,533	202,219	227,652	238,244
PERSONNEL BENEFITS	98,172	91,144	115,717	107,881	143,258	149,401
SUPPLIES	70,718	377,907	249,425	19,134	1,453,572	253,572
OTHER SERVICES AND CHARGES	1,626,728	1,585,946	1,835,762	1,922,656	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	2,384,890	4,219,177	2,986,328
Net Surplus/(Deficit)	477,472	(408,333)	(119,812)	429	(1,961,670)	(688,821)
ESTIMATED ENDING RESERVE BALANCE	3,572,436	3,164,103	3,063,542	3,031,804	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	1,684,466	1,636,482	1,013,869	1,219,779	1,532,987	631,685
TAXES	663,189	687,714	745,263	809,144	840,362	865,573
INTERGOVERNMENTAL REVENUE	-	-	-	140,751	-	-
CHARGES FOR GOODS AND SERVICES	4,795,312	4,982,422	6,170,702	6,346,348	6,574,302	6,738,660
MISCELLANEOUS REVENUE	18,247	15,759	16,357	23,702	19,965	19,965
OTHER FINANCING SOURCES	1,190,453	1,125,000	10,000	14,900	-	-
TOTAL REVENUE	6,667,201	6,810,894	6,942,321	7,334,845	7,434,629	7,624,198
NON-EXPENDITURES	61	-	-	-	-	-
SALARIES AND WAGES	3,481,848	3,836,757	3,924,535	4,103,357	4,347,080	3,990,833
PERSONNEL BENEFITS	780,479	852,738	845,045	928,612	1,237,560	1,243,581
SUPPLIES	253,049	271,970	337,349	337,405	345,222	333,405
OTHER SERVICES AND CHARGES	1,047,740	1,001,649	1,005,668	1,827,762	1,906,069	1,999,435
INTERGOVERNMENTAL SERVICES	663,189	687,714	745,263	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	373,187	314,695	-	500,000	-
TOTAL EXPENDITURE	6,226,367	7,024,013	7,172,555	7,197,136	8,335,931	7,567,254
Net Surplus/(Deficit)	440,834	(213,119)	(230,233)	137,710	(901,302)	56,944
ESTIMATED ENDING RESERVE BALANCE	2,125,300	1,423,363	783,636	1,357,489	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	3,644,103	4,339,237	5,137,358	5,808,822	4,686,325	4,474,824
LICENSES AND PERMITS	1,915,602	1,907,983	1,833,784	2,139,091	1,733,586	1,676,844
INTERGOVERNMENTAL REVENUE	-	-	5,450	-	-	-
CHARGES FOR GOODS AND SERVICES	1,304,778	1,447,631	1,810,240	1,767,484	1,694,222	1,694,222
FINES AND PENALTIES	50	1,810	2,150	11,925	-	-
MISCELLANEOUS REVENUE	36,488	27,438	62,933	142,039	57,690	57,690
TOTAL REVENUE	3,256,917	3,384,862	3,714,557	4,060,539	3,485,498	3,428,756
SALARIES AND WAGES	1,516,697	1,534,471	1,638,991	1,792,037	1,934,307	2,000,930
PERSONNEL BENEFITS	568,218	650,108	715,103	814,863	996,127	1,035,784
SUPPLIES	14,698	10,069	101,369	9,909	57,151	57,151
OTHER SERVICES AND CHARGES	462,170	400,912	451,905	770,988	709,414	663,467
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	87,656	53,401	-	-
TOTAL EXPENDITURE	2,561,783	2,595,561	2,995,024	3,441,199	3,696,999	3,757,332
Net Surplus/(Deficit)	695,134	789,301	719,533	619,340	(211,501)	(328,576)
ESTIMATED ENDING RESERVE BALANCE	4,339,237	5,128,538	5,856,891	6,428,162	4,474,824	4,146,248

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	7,909,931	6,919,906	6,482,325	6,845,669	5,000,000	2,428,747
CHARGES FOR GOODS AND SERVICES	3,538,897	4,024,694	4,093,655	4,170,052	5,267,802	5,289,802
FINES AND PENALTIES	11	-	-	-	-	-
MISCELLANEOUS REVENUE	66,165	28,086	81,916	185,781	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	1,760,438	700,000	100,000
TOTAL REVENUE	4,072,497	4,517,595	5,276,137	6,116,271	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	645,850	648,562	675,542
PERSONNEL BENEFITS	261,496	288,185	278,387	333,574	365,178	380,377
SUPPLIES	572,239	683,008	761,427	701,229	611,400	611,400
OTHER SERVICES AND CHARGES	718,172	791,720	949,973	1,508,919	1,964,867	968,931
OBSOLETE INTERGOVT SERVICES	-	-	-	150	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,921,624	2,535,703	2,048,563	3,221,528	4,650,000	4,050,000
TOTAL EXPENDITURE	5,062,524	4,962,805	4,809,278	6,651,250	8,640,007	6,786,250
Net Surplus/(Deficit)	(990,025)	(445,210)	466,859	(534,979)	(2,571,253)	(1,295,496)
ESTIMATED ENDING RESERVE BALANCE	6,919,906	6,474,696	6,949,184	6,310,690	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	276,893	567,873	663,153	521,330	372,922	649,072
TAXES	627,656	659,659	698,541	752,514	700,000	700,000
INTERGOVERNMENTAL REVENUE	5,000	5,000	5,000	-	5,000	5,000
CHARGES FOR GOODS AND SERVICES	216,830	347,068	267,964	303,646	404,000	404,000
MISCELLANEOUS REVENUE	43,541	49,683	55,844	73,366	51,913	51,913
OTHER FINANCING SOURCES	-	-	-	1,000,000	-	-
TOTAL REVENUE	893,027	1,061,410	1,027,349	2,129,526	1,160,913	1,160,913
SALARIES AND WAGES	271,257	341,630	354,349	333,478	369,562	380,685
PERSONNEL BENEFITS	112,030	144,598	148,960	141,077	189,864	196,679
SUPPLIES	69,638	199,187	144,158	100,085	142,960	142,960
OTHER SERVICES AND CHARGES	149,123	276,184	525,974	213,788	182,377	184,199
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	1,067,629	-	-
TOTAL EXPENDITURE	602,048	961,599	1,173,441	1,856,057	884,763	904,523
Net Surplus/(Deficit)	290,980	99,811	(146,092)	273,467	276,150	256,390
ESTIMATED ENDING RESERVE BALANCE	567,873	667,684	517,061	794,798	649,072	905,462

Fund Budgets

Purchasing & Materials Management Fund

520 Purchasing/Materials Mgmt Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	304,226	521,704	566,673	986,160	515,494	353,016
CHARGES FOR GOODS AND SERVICES	2,525,304	3,088,253	2,626,387	2,589,083	3,317,952	3,309,177
MISCELLANEOUS REVENUE	6,360	14,036	8,870	32,645	8,559	8,559
TOTAL REVENUE	2,531,664	3,102,289	2,635,257	2,621,728	3,326,511	3,317,736
NON-EXPENDITURES	239,960	58,845	-	416	-	-
SALARIES AND WAGES	518,308	557,356	548,513	553,998	645,773	669,934
PERSONNEL BENEFITS	241,069	267,847	270,408	260,806	375,570	390,554
SUPPLIES	1,113,815	1,802,795	941,697	986,053	2,008,838	2,008,838
OTHER SERVICES AND CHARGES	440,994	430,201	412,203	497,162	458,809	461,243
TOTAL EXPENDITURE	2,554,146	3,117,044	2,172,821	2,298,435	3,488,990	3,530,569
Net Surplus/(Deficit)	(22,482)	(14,754)	462,436	323,292	(162,479)	(212,833)
ESTIMATED ENDING RESERVE BALANCE	281,744	506,950	1,029,109	1,309,451	353,016	140,183

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	914,962	1,067,127	852,164	708,637	458,573	235,211
INTERGOVERNMENTAL REVENUE	214,935	215,979	216,210	217,589	246,304	246,304
CHARGES FOR GOODS AND SERVICES	3,578,799	3,636,852	3,598,931	3,661,741	4,517,600	4,717,600
FINES AND PENALTIES	214	-	110	-	-	-
MISCELLANEOUS REVENUE	107,033	75,755	75,860	126,797	81,037	81,037
GAINS LOSSES AND CAPITAL CONTRIB - PRO	-	14,935	-	-	-	-
OTHER FINANCING SOURCES	600,000	800,000	1,000,000	1,852,965	4,450,000	900,000
TOTAL REVENUE	4,500,981	4,743,521	4,891,111	5,859,092	9,294,941	5,944,941
NON-EXPENDITURES	10,116	2,824	-	-	-	-
SALARIES AND WAGES	1,185,064	1,185,816	1,182,593	1,280,791	1,463,384	1,520,383
PERSONNEL BENEFITS	621,263	641,085	668,820	720,578	943,118	981,240
SUPPLIES	329,007	293,658	382,281	506,811	268,171	268,171
OTHER SERVICES AND CHARGES	1,880,368	2,478,845	2,467,206	2,563,285	6,512,399	2,970,291
OBSOLETE INTERGOVT SERVICES	1,060	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	37,536	-	-
DEBT SERVICE INTEREST/COSTS	332,055	331,530	331,530	335,030	331,230	331,230
TOTAL EXPENDITURE	4,358,933	4,933,758	5,032,430	5,444,031	9,518,302	6,071,315
Net Surplus/(Deficit)	152,165	(187,413)	(141,319)	415,061	(223,361)	(126,374)
ESTIMATED ENDING RESERVE BALANCE	1,067,127	879,714	710,845	1,123,698	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](#).

Technology and Telecom Fund

540 Tech and Telecom Funds 540, 541, 542, 543	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	2,381,710	2,313,565	2,142,435	2,863,246	4,076,861	1,704,377
INTERGOVERNMENTAL REVENUE	9,685	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	1,914,919	1,697,465	2,933,622	3,181,853	1,950,355	1,946,319
MISCELLANEOUS REVENUE	22,123	9,279	24,454	76,231	33,514	33,514
OTHER FINANCING SOURCES	330,234	335,234	405,234	335,234	415,000	415,000
TOTAL REVENUE	2,276,961	2,041,978	3,363,310	3,593,318	2,398,869	2,394,833
NON-EXPENDITURES	-	-	70,000	-	-	-
SALARIES AND WAGES	307,796	326,276	342,116	387,052	406,758	414,352
PERSONNEL BENEFITS	117,169	130,097	136,754	163,776	188,820	194,583
SUPPLIES	659,669	649,252	928,046	923,022	829,805	830,705
OTHER SERVICES AND CHARGES	1,023,421	895,342	870,394	882,045	551,970	551,970
CAPITAL OUTLAYS (6000 EXP OBJ)	237,053	221,898	267,065	53,510	2,794,000	375,000
TOTAL EXPENDITURE	2,345,108	2,222,865	2,614,375	2,409,405	4,771,353	2,366,610
Net Surplus/(Deficit)	(68,146)	(180,887)	748,935	1,183,912	(2,372,484)	28,223
ESTIMATED ENDING RESERVE BALANCE	2,313,564	2,132,678	2,891,370	4,047,158	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	5,241,498	5,410,158	5,400,598	5,259,217	5,198,351	4,921,278
CHARGES FOR GOODS AND SERVICES	1,099,261	1,099,261	1,086,504	1,086,504	970,000	970,000
MISCELLANEOUS REVENUE	48,599	23,729	56,862	124,758	76,324	76,324
TOTAL REVENUE	1,147,860	1,122,990	1,143,366	1,211,262	1,046,324	1,046,324
SALARIES AND WAGES	134,390	138,165	143,723	148,635	151,568	156,115
PERSONNEL BENEFITS	50,935	55,344	57,611	61,063	69,169	71,612
SUPPLIES	2,225	2,795	13,135	3,089	5,197	5,197
OTHER SERVICES AND CHARGES	791,422	819,774	1,014,965	959,189	1,097,463	1,097,463
OBSOLETE INTERGOVT SERVICES	228	150	85	158	-	-
TOTAL EXPENDITURE	979,200	1,016,228	1,229,520	1,172,135	1,323,397	1,330,387
Net Surplus/(Deficit)	168,660	106,762	(86,154)	39,126	(277,074)	(284,064)
ESTIMATED ENDING RESERVE BALANCE	5,410,158	5,516,920	5,314,444	5,298,344	4,921,278	4,637,214

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	4,506,562	3,753,844	3,111,093	2,878,529	2,089,302	3,129,632
CHARGES FOR GOODS AND SERVICES	-	13,754,055	13,837,197	15,068,449	18,299,213	19,202,024
MISCELLANEOUS REVENUE	12,784,981	31,085	33,414	62,130	58,491	58,491
TOTAL REVENUE	12,784,981	13,785,140	13,870,610	15,130,578	18,357,704	19,260,515
SALARIES AND WAGES	658,712	765,671	773,397	851,256	920,034	956,767
PERSONNEL BENEFITS	186,318	197,690	164,999	174,387	319,531	329,737
SUPPLIES	34,374	29,312	36,311	31,304	29,512	29,512
OTHER SERVICES AND CHARGES	12,629,816	13,260,783	13,240,791	14,379,976	16,048,298	17,651,702
INTERGOVERNMENTAL SERVICES	28,478	42,428	19,324	25,062	-	-
TOTAL EXPENDITURE	13,537,699	14,295,883	14,234,823	15,461,987	17,317,375	18,967,718
Net Surplus/(Deficit)	(752,718)	(510,743)	(364,212)	(331,409)	1,040,329	292,797
ESTIMATED ENDING RESERVE BALANCE	3,753,844	3,243,101	2,746,881	2,547,121	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	-	(105,935)	403,963	636,412	583,623	459,507
LICENSES AND PERMITS	57,245	3,040	58,365	80,267	50,000	50,000
CHARGES FOR GOODS AND SERVICES	6,490,447	7,154,106	7,130,460	7,349,029	8,288,758	8,288,758
MISCELLANEOUS REVENUE	4,792	2,147	10,272	19,201	10,136	10,136
OTHER FINANCING SOURCES	23,640	-	-	-	100,000	-
TOTAL REVENUE	6,576,124	7,159,293	7,199,098	7,448,496	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	3,629,624	4,126,432	4,257,130
PERSONNEL BENEFITS	1,360,539	1,430,048	1,531,610	1,629,274	2,074,970	2,152,297
SUPPLIES	168,082	132,089	126,986	168,264	111,991	111,991
OTHER SERVICES AND CHARGES	1,518,500	1,427,464	1,465,235	1,531,736	1,844,617	1,753,911
INTERGOVERNMENTAL SERVICES	4,046	3,880	6,455	2,316	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	6,028	-	-	-	-	-
TOTAL EXPENDITURE	6,682,059	6,642,637	6,958,482	7,296,447	8,573,010	8,690,328
Net Surplus/(Deficit)	(105,935)	516,657	240,615	152,049	(124,116)	(341,435)
ESTIMATED ENDING RESERVE BALANCE	(105,935)	410,722	644,578	788,462	459,507	118,072

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	14,053,528	15,710,009	17,568,249	19,119,691	19,048,305	20,143,369
TAXES	2,000,754	2,088,767	2,109,005	2,432,768	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	127,180	116,385	139,499	142,572	120,000	120,000
MISCELLANEOUS REVENUE	1,717,053	1,645,786	1,753,248	2,026,292	1,800,270	1,800,270
NON REVENUES	213,363	215,227	216,803	218,498	221,068	-
TOTAL REVENUE	4,058,351	4,066,165	4,218,555	4,820,130	4,156,338	3,935,270
SALARIES AND WAGES	-	-	19,719	20,739	21,197	21,833
PERSONNEL BENEFITS	1,829,234	1,686,628	1,980,710	1,417,981	2,103,370	2,103,791
SUPPLIES	38,122	32,672	38,335	33,022	49,340	49,340
OTHER SERVICES AND CHARGES	534,513	489,343	433,200	417,999	887,367	887,367
TOTAL EXPENDITURE	2,401,869	2,208,643	2,471,964	1,889,740	3,061,274	3,062,330
Net Surplus/(Deficit)	1,656,481	1,857,522	1,746,591	2,930,390	1,095,064	872,940
ESTIMATED ENDING RESERVE BALANCE	15,710,009	17,567,531	19,314,840	22,050,081	20,143,369	21,016,308

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	1,905,739	2,570,327	3,331,134	3,732,015	4,086,848	4,571,837
TAXES	425,051	432,050	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	37,501	38,784	38,784
NON REVENUES	246,986	343,761	413,628	447,560	460,000	470,000
TOTAL REVENUE	672,037	775,811	413,628	485,061	498,784	508,784
OTHER SERVICES AND CHARGES	7,448	7,057	7,700	7,474	13,794	13,794
TOTAL EXPENDITURE	7,448	7,057	7,700	7,474	13,794	13,794
Net Surplus/(Deficit)	664,588	768,754	405,927	477,586	484,989	494,990
ESTIMATED ENDING RESERVE BALANCE	2,570,327	3,339,081	3,737,061	4,209,602	4,571,837	5,066,827

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	2,763,149	2,946,654	3,119,204	3,422,335	3,422,335	3,614,767
MISCELLANEOUS REVENUE	78,952	63,247	79,115	128,326	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	245,869	201,439	201,439
SUPPLIES	-	146	-	204	-	-
OTHER SERVICES AND CHARGES	2,084	706	506	504	9,007	9,007
TOTAL EXPENDITURE	2,084	852	506	708	9,007	9,007
Net Surplus/(Deficit)	183,505	172,550	192,398	245,161	192,432	192,432
ESTIMATED ENDING RESERVE BALANCE	2,946,654	3,119,204	3,311,602	3,667,496	3,614,767	3,807,200

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	1,625,952	1,656,331	1,792,823	2,075,466	2,269,558	2,097,298
TAXES	1,276,979	1,328,183	1,452,011	1,568,339	1,650,475	1,716,494
INTERGOVERNMENTAL REVENUE	-	1,068,075	-	-	-	-
MISCELLANEOUS REVENUE	19,474	20,780	33,277	60,016	35,536	35,868
OTHER FINANCING SOURCES	-	9,640,000	-	-	-	-
TOTAL REVENUE	1,296,453	12,057,038	1,485,287	1,628,356	1,686,011	1,752,362
OTHER SERVICES AND CHARGES	4,533	6,294	8,645	12,488	40,030	40,030
INTERGOVERNMENTAL SERVICES	33,171	28,076	11,944	13,574	-	-
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	615,999	566,472	535,036
TOTAL EXPENDITURE	1,266,074	11,945,570	1,191,457	1,411,653	1,858,271	1,934,946
Net Surplus/(Deficit)	30,379	111,469	293,830	216,703	(172,260)	(182,584)
ESTIMATED ENDING RESERVE BALANCE	1,656,331	12,840,088	2,086,653	2,292,168	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BEGINNING RESERVE BALANCE	169,636,156	174,855,543	198,031,597	226,893,686	187,096,935	155,586,044
TAXES	92,153,278	95,589,624	99,855,958	105,415,618	104,675,464	103,500,834
LICENSES AND PERMITS	3,437,866	3,510,616	3,399,646	3,639,415	3,207,486	3,150,744
INTERGOVERNMENTAL REVENUE	16,722,975	12,771,300	13,338,496	22,294,490	18,889,543	23,131,618
CHARGES FOR GOODS AND SERVICES	95,622,503	115,408,717	122,035,594	130,196,646	131,079,109	132,861,870
FINES AND PENALTIES	1,828,461	1,732,645	1,431,682	1,238,158	1,336,647	1,336,647
MISCELLANEOUS REVENUE	21,120,809	5,943,140	7,735,386	11,680,919	18,135,168	6,764,144
GAINS LOSSES AND CAPITAL CONTRIB - PRO	6,778,726	4,093,103	617,874	1,955,474	-	-
NON REVENUES	2,506,417	2,549,216	1,162,780	1,435,650	1,932,837	1,833,886
OTHER FINANCING SOURCES	14,958,670	26,587,938	15,093,777	15,941,328	15,163,946	6,932,137
TOTAL REVENUE	255,129,705	268,186,300	264,671,192	293,797,698	294,420,201	279,511,881
NON-EXPENDITURES	7,783,953	7,049,179	7,506,314	9,862,407	10,830,374	6,564,496
SALARIES AND WAGES	59,479,662	63,654,549	66,456,615	69,198,716	73,745,938	75,464,290
PERSONNEL BENEFITS	24,420,820	26,328,448	27,760,561	28,992,995	35,512,989	36,707,691
SUPPLIES	10,144,950	12,558,099	11,218,313	11,260,514	13,067,649	11,653,100
OTHER SERVICES AND CHARGES	83,569,306	81,699,446	87,502,361	89,441,204	128,713,129	102,696,677
INTERGOVERNMENTAL SERVICES	5,371,620	5,594,206	3,642,064	2,569,935	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	42,769,932	16,309,011	22,464,486	49,788,854	53,504,780	48,487,640
DEBT SERVICE PRINCIPAL	11,155,437	25,825,805	5,659,812	7,287,282	5,844,024	6,111,919
DEBT SERVICE INTEREST/COSTS	4,979,536	5,002,625	5,002,544	4,880,298	4,712,209	4,559,099
TOTAL EXPENDITURE	249,675,217	244,021,368	237,213,070	273,282,206	325,931,092	292,244,913
Net Surplus/(Deficit)	5,454,488	24,164,932	27,458,122	20,515,492	(31,510,891)	(12,733,032)
ESTIMATED ENDING RESERVE BALANCE	175,090,644	211,160,839	225,489,719	247,409,178	155,586,044	142,853,012

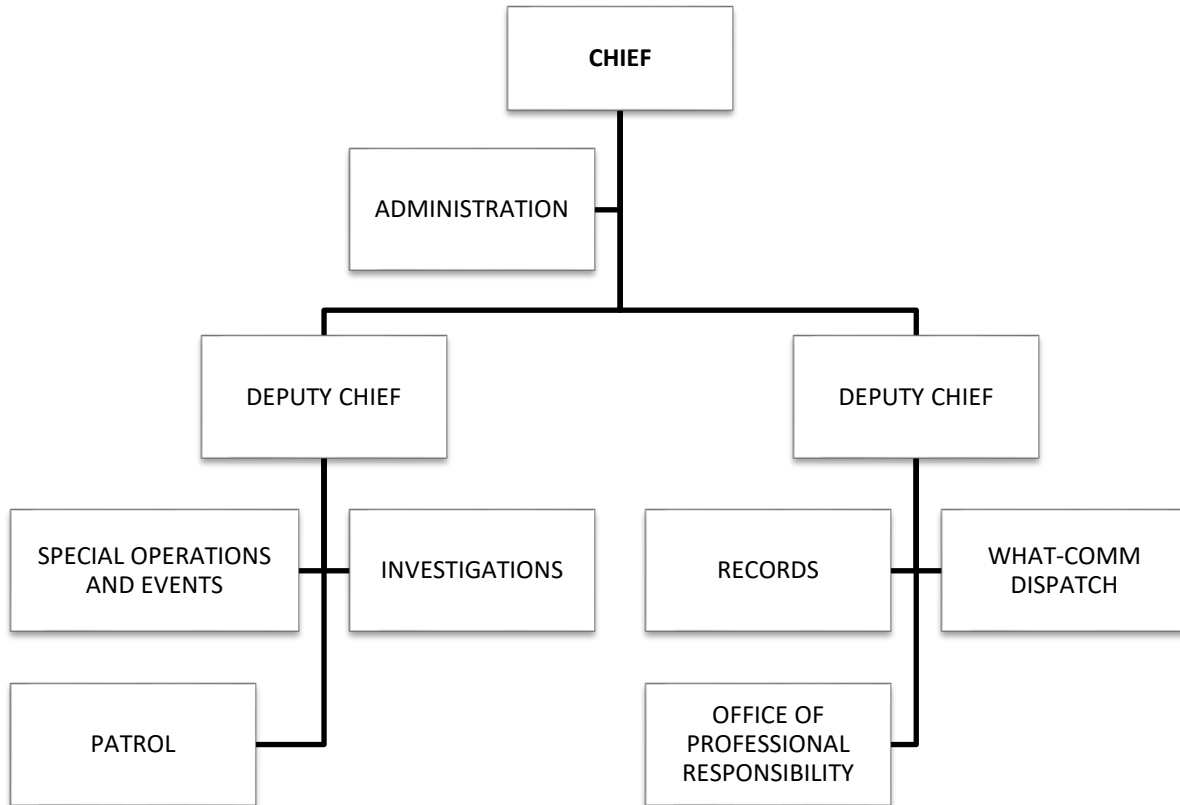
The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2017-2018, but any prior year's data will still be aggregated in this Citywide - All Funds section of the report.

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

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Department Budgets - Public Safety

Police Department



Bellingham Police Department Mission and Vision

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

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

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

Department Budgets

Description of Services

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

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

2019-2020 Work Plan

- Continued BPD staffing by two officers per year thus improving the proactive/reactive time split for the patrol division and increasing dedicated number of detectives in Investigations.
- Continue to operate under a Community Policing Model that supports positive community relations.
- Begin to remove Crime Scene Investigators from Patrol in order to increase efficiency and gain a standalone unit.
- Continue building a patrol based mental health, substance addiction and homeless partnership with local social service providers (Homeless Outreach Team, Critical Police Incident Team).
- Continue our Strategic Objectives put forth in our Department Strategic Plan in the next three biennial budgets.
- Continue training in de-escalation with an expectation to meet or exceed the legislative mandate (I-940) which was passed in 2019.
- Continue training in mental health and critical incident handling.

Budget Summary

Includes the Bellingham Police Department and WhatComm Dispatch.

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

Police Department All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	1,665,686	1,728,438	1,906,328	2,069,005	2,097,617	2,159,155
LICENSES AND PERMITS	50,011	49,799	50,178	38,567	46,000	46,000
INTERGOVERNMENTAL REVENUE	2,527,316	2,512,668	2,573,300	2,940,240	2,528,970	2,530,470
CHARGES FOR GOODS AND SERVICES	4,062,174	4,182,146	4,351,424	5,074,239	5,834,355	6,042,714
FINES AND PENALTIES	9,900	9,218	5,400	5,325	5,400	5,400
MISCELLANEOUS REVENUE	95,673	63,402	102,224	77,656	1,600	1,600
TOTAL REVENUE	8,410,759	8,545,672	8,988,853	10,205,032	10,513,942	10,785,339
NON-EXPENDITURES	9,285	-	-	-	-	-
SALARIES AND WAGES	14,814,727	15,183,115	15,962,367	16,574,685	17,522,843	17,823,318
PERSONNEL BENEFITS	5,673,350	6,052,324	6,233,802	6,634,122	7,667,583	7,926,922
SUPPLIES	1,056,890	1,123,471	1,015,114	1,162,541	1,091,756	1,091,757
OTHER SERVICES AND CHARGES	3,627,056	4,597,469	5,206,803	4,848,896	7,094,131	7,200,425
INTERGOVERNMENTAL SERVICES	1,806,559	1,591,063	1,654,849	1,743,136	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	257,116	628,909	437,465	503,765	398,100	151,000
TOTAL EXPENDITURE	27,244,983	29,176,352	30,510,399	31,467,143	33,774,413	34,193,422

Police Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	1,665,686	1,728,438	1,906,328	2,069,005	2,097,617	2,159,155
LICENSES AND PERMITS	50,011	49,799	50,178	38,567	46,000	46,000
INTERGOVERNMENTAL REVENUE	157,641	172,600	182,626	156,105	155,885	155,885
CHARGES FOR GOODS AND SERVICES	818,448	798,785	761,734	755,851	810,656	810,656
FINES AND PENALTIES	9,900	9,218	5,400	5,325	5,400	5,400
MISCELLANEOUS REVENUE	17,935	23,262	27,211	33,041	-	-
TOTAL REVENUE	2,719,620	2,782,101	2,933,477	3,057,893	3,115,558	3,177,096

Police Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BAD DEBT EXPENSE	9,285	-	-	-	-	-
NON-EXPENDITURES	9,285	-	-	-	-	-
SALARIES AND WAGES	12,074,888	12,294,362	12,869,880	13,176,993	14,359,247	14,600,905
OVERTIME AND HAZARD DUTY	605,466	703,399	837,770	907,565	639,641	639,641
SALARIES AND WAGES	12,680,355	12,997,761	13,707,651	14,084,557	14,998,888	15,240,546
PERSONNEL BENEFITS	4,840,405	5,113,938	5,272,502	5,550,233	6,380,108	6,596,073
PERSONNEL BENEFITS	4,840,405	5,113,938	5,272,502	5,550,233	6,380,108	6,596,073
OFFICE AND OPERATING SUPPLIES	243,264	260,643	404,824	265,572	229,633	229,633
FUEL CONSUMED	131,362	123,080	147,639	180,856	144,914	144,914
SMALL TOOLS AND MINOR EQUIPMENT	370,210	413,269	209,307	245,388	275,809	275,809
SUPPLIES	744,836	796,992	761,770	691,826	650,357	650,357
PROFESSIONAL SERVICES	1,465,191	1,562,891	1,684,988	1,865,144	2,134,715	2,192,706
COMMUNICATION	141,472	162,008	224,207	234,593	228,237	228,237
TRAVEL	39,797	55,839	47,094	61,431	64,873	64,873
TAXES & OPERATING ASSESSMENTS	63	45	-	1	-	-
OPERATING RENTALS AND LEASES	726,655	889,244	1,100,596	1,065,044	989,995	1,002,927
INSURANCE	166,499	166,499	131,393	131,393	141,200	141,200
UTILITY SERVICE	15,213	16,345	19,634	20,793	29,708	29,708
REPAIRS & MAINTENANCE	444,018	506,314	480,534	535,650	488,133	488,133
MISCELLANEOUS	81,212	96,921	97,575	122,642	1,792,280	1,792,280
OTHER SERVICES AND CHARGES	3,080,119	3,456,105	3,786,021	4,036,691	5,869,142	5,940,065
INTERGOVERNMENTAL PROF SERV	1,785,235	1,569,739	1,648,849	1,740,086	-	-
INTERGOVERNMENTAL SERVICES	1,785,235	1,569,739	1,648,849	1,740,086	-	-
MACHINERY AND EQUIPMENT	80,979	12,464	-	36,290	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	80,979	12,464	-	36,290	-	-
TOTAL EXPENDITURE	23,221,213	23,947,000	25,176,793	26,139,682	27,898,495	28,427,040

Department Budgets

Police Department Special Revenue Funds Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	390,831	382,231	363,676	577,968	423,085	424,585
MISCELLANEOUS REVENUE	44,590	26,022	51,895	24,845	9,379	9,379
TOTAL REVENUE	435,421	408,253	415,571	602,813	432,464	433,964

Police Department Special Revenue Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
OFFICE AND OPERATING SUPPLIES	138,080	128,134	104,963	101,952	165,000	125,000
FUEL CONSUMED	55	-	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	140,282	74,963	84,400	128,245	208,000	248,000
SUPPLIES	278,417	203,096	189,363	230,197	373,000	373,000
PROFESSIONAL SERVICES	57,512	67,145	84,101	43,500	42,592	37,592
COMMUNICATION	-	-	747	747	-	-
TRAVEL	11,855	17,336	14,632	14,695	58,000	45,000
OPERATING RENTALS AND LEASES	1,070	698	1,347	979	406	406
REPAIRS & MAINTENANCE	13,428	16,787	106,485	5,829	36,000	75,000
MISCELLANEOUS	12,273	9,773	1,831	6,044	2,000	-
OTHER SERVICES AND CHARGES	96,137	111,738	209,144	71,793	138,998	157,998
MACHINERY AND EQUIPMENT	88,818	-	29,989	336,210	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	88,818	-	29,989	336,210	-	-
TOTAL EXPENDITURE	463,373	314,835	428,496	638,199	511,998	530,998

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

Police Department Public Safety Dispatch Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	573,869	568,078	494,662	639,788	565,500	565,500
CHARGES FOR GOODS AND SERVICES	1,221,989	1,226,291	1,329,170	1,569,350	1,539,247	1,606,629
MISCELLANEOUS REVENUE	490	-	81	-	-	-
TOTAL REVENUE	1,796,348	1,794,369	1,823,913	2,209,138	2,104,747	2,172,129

Police Department Public Safety Dispatch Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	1,752,063	1,843,154	1,876,284	2,047,055	2,324,035	2,382,853
OVERTIME AND HAZARD DUTY	382,310	342,199	378,432	443,072	199,920	199,920
SALARIES AND WAGES	2,134,373	2,185,354	2,254,716	2,490,127	2,523,955	2,582,773
PERSONNEL BENEFITS	832,945	938,386	961,300	1,083,889	1,287,475	1,330,849
PERSONNEL BENEFITS	832,945	938,386	961,300	1,083,889	1,287,475	1,330,849
OFFICE AND OPERATING SUPPLIES	6,751	77,327	22,354	168,988	33,700	33,700
FUEL CONSUMED	1,233	1,137	1,266	1,854	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	25,654	44,918	40,360	69,676	32,900	32,900
SUPPLIES	33,637	123,383	63,981	240,518	68,400	68,400
PROFESSIONAL SERVICES	196,973	609,060	929,226	208,106	258,279	258,279
COMMUNICATION	18,772	19,124	30,876	30,535	39,681	39,681
TRAVEL	24,286	30,919	38,252	34,242	25,950	25,950
TAXES & OPERATING ASSESSMENTS	-	-	1	1	-	-
OPERATING RENTALS AND LEASES	70,544	62,510	105,792	101,530	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	26,970	33,619	33,619
REPAIRS & MAINTENANCE	81,002	242,452	37,005	294,564	574,356	586,433
MISCELLANEOUS	15,237	22,661	24,546	25,801	30,760	30,760
OTHER SERVICES AND CHARGES	450,799	1,029,626	1,211,638	740,412	1,085,990	1,102,361
INTERGOVERNMENTAL PROF SERV	21,324	21,324	6,000	3,050	-	-
INTERGOVERNMENTAL SERVICES	21,324	21,324	6,000	3,050	-	-
MACHINERY AND EQUIPMENT	87,319	616,445	407,476	131,266	398,100	151,000
CAPITAL OUTLAYS (6000 EXP OBJ)	87,319	616,445	407,476	131,266	398,100	151,000
TOTAL EXPENDITURE	3,560,397	4,914,517	4,905,111	4,689,262	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 in the Fire Department budget for the Fire Dispatch center expenditures.

Department Budgets

Police Department Expenditures, Fund, Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-811 Police Administration	5,572,357	5,710,717	6,146,904	6,548,737	6,821,457	6,918,204
001-821 Patrol/Traffic Operations	11,497,323	11,876,723	12,354,608	12,400,088	12,369,099	12,677,365
001-822 Police Special Operations	356,284	460,031	432,754	474,280	394,877	395,753
001-823 Police Investigations Operations	3,264,544	3,105,133	3,370,891	3,634,818	4,391,550	4,433,593
001-824 Police Off of Prof Responsibil	598,288	597,342	613,315	664,675	643,893	646,521
001-825 Police Records Operations	1,101,551	1,221,744	1,194,930	1,281,188	1,412,663	1,461,378
001-826 Police Proactive Operations	830,866	975,311	1,063,392	1,135,897	1,864,956	1,894,227
General Fund Expenditures	23,221,213	23,947,000	25,176,793	26,139,682	27,898,495	28,427,040
151-811 Police Administration	48,612	15,067	9,498	11,625	11,682	11,682
151-821 Patrol/Traffic Operations	55,745	40,005	23,825	24,876	30,000	30,000
151-823 Police Investigations Operations	53,608	-	29,989	16,000	-	-
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	12,195	10,000	10,000
153-811 Police Administration	208,348	180,351	299,006	515,253	417,006	466,006
153-821 Patrol/Traffic Operations	47,724	49,087	52,001	51,607	40,000	10,000
Police Sp Rev Funds Expenditures	463,373	314,835	428,496	638,199	511,998	530,998
160-829 Police Dispatch Operations	3,560,397	4,914,517	4,905,111	4,689,262	5,363,920	5,235,383
Public Safety Dispatch Fund Exp	3,560,397	4,914,517	4,905,111	4,689,262	5,363,920	5,235,383
TOTAL EXPENDITURE	27,244,983	29,176,353	30,510,400	31,467,144	33,774,413	34,193,422

Group Descriptions

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

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

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

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

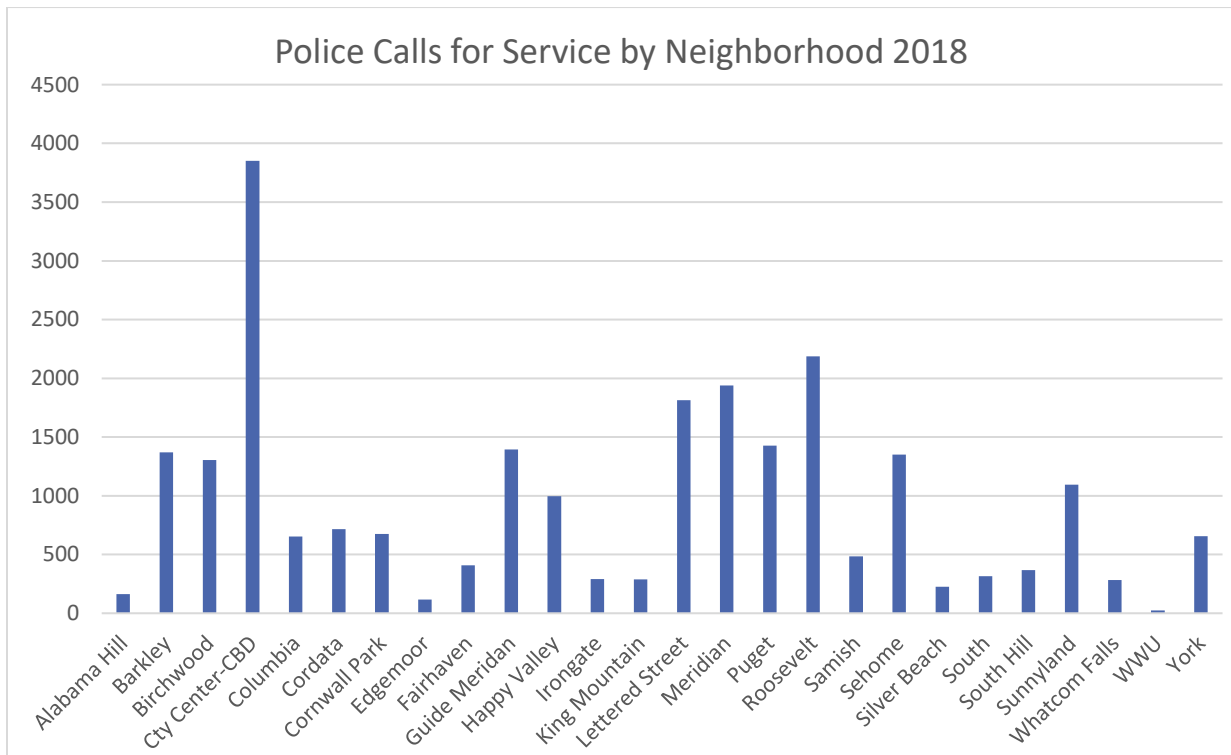
The Police Office of Professional Responsibility provides training, department certification, and internal affairs.

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

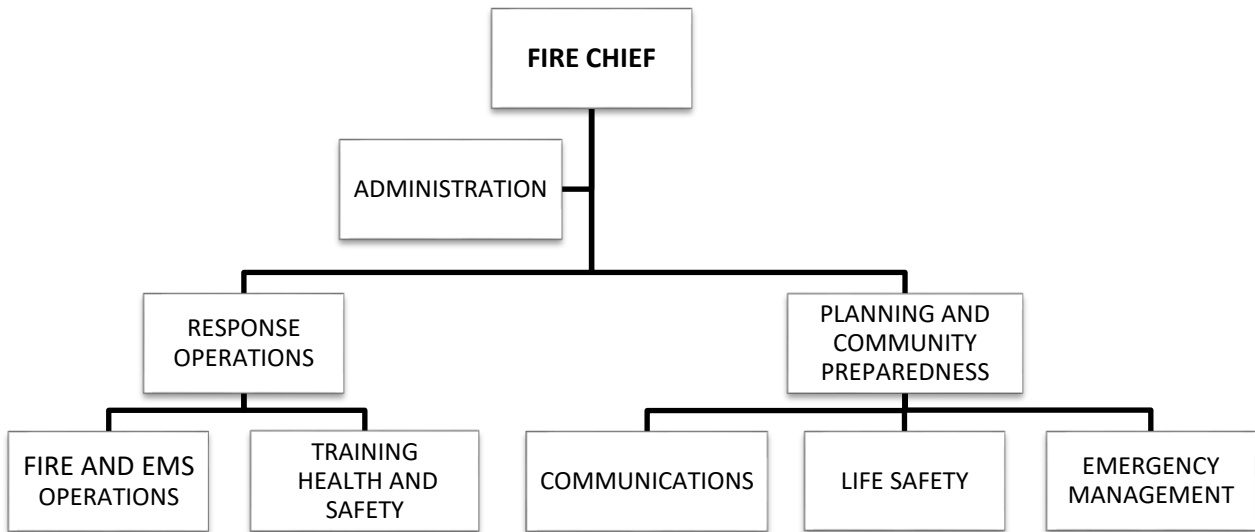
Police Proactive Operations Group includes the Outreach Division, which works to establish positive relations, build trust, and encourage community involvement. The unit provides education resources to schools, businesses, and neighborhood organizations. It also includes the Code Enforcement Team and Encampment Cleanup Coordinator and works with all departments with Codes and Compliance issues, and as a liaison between many public entities that provide help and services for our community.

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

Police Dispatch Group Workload	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
CAD Incidents (thousands)	128.4	128.7	127.2	124.5	134.3	140.2	143.9	151.0	133.2	153.0
CAD Incidents per Dispatcher	5,583	4,951	5,533	5,081	5,839	6,096	6,257	6,293	5,793	5,885
<i>CAD Incidents = the number of incidents generated by Computer Assisted Dispatch (CAD) system at the 911 Center for all County law enforcement agencies.</i>										



Fire Department



Bellingham Fire Department Mission and Vision

Helping People Every Day

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

Description of Services

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

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

The Fire Department Headquarters is located in Fire Station 1, at 1800 Broadway. There are six fire stations in the City and one paramedic station in the county that house the emergency apparatus and crews. The Bellingham Fire Department provides full fire and emergency medical response services to Fire District 8, operating the two district fire stations.

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

2019-2020 Work Plan

Fire Department Services

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

Planned Projects

- Accredited Paramedic Training Class in cooperation with Whatcom County EMS
- BLS response improvements
- Staffing stabilization and personnel health & safety
- Fleet modernization
- Strategic plan

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	663,189	687,714	745,263	809,144	840,362	865,573
LICENSES AND PERMITS	1,140	1,050	1,560	750	-	-
INTERGOVERNMENTAL REVENUE	375,379	960,252	1,430,582	223,212	1,497,076	1,533,302
CHARGES FOR GOODS AND SERVICES	5,936,463	5,737,463	6,906,227	9,142,863	7,399,302	7,563,660
MISCELLANEOUS REVENUE	51,131	50,767	44,565	32,368	27,000	28,000
OTHER FINANCING SOURCES	1,190,453	1,125,000	10,000	14,900	-	-
TOTAL REVENUE	8,217,756	8,562,246	9,138,197	10,223,237	9,763,740	9,990,535
NON-EXPENDITURES	316,286	325,448	1,166,057	110,221	331,289	110,221
SALARIES AND WAGES	14,179,984	16,030,309	17,477,307	17,702,882	17,992,397	17,978,332
PERSONNEL BENEFITS	4,150,856	4,514,650	4,954,357	5,156,399	5,946,757	6,153,199
SUPPLIES	511,099	677,314	980,328	916,133	936,632	724,815
OTHER SERVICES AND CHARGES	3,050,446	3,122,896	3,392,933	4,007,087	4,753,791	4,807,606
INTERGOVERNMENTAL SERVICES	765,388	691,893	749,505	4,336	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,398,105	429,710	346,526	-	663,000	-
DEBT SERVICE PRINCIPAL	-	-	-	218,498	-	-
DEBT SERVICE INTEREST/COSTS	8,293	6,339	5,070	3,974	1,861	-
TOTAL EXPENDITURE	24,380,457	25,798,559	29,072,085	28,119,530	30,625,727	29,774,173

Department Budgets

Fire Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
LICENSES AND PERMITS	1,140	1,050	1,560	750	-	-
INTERGOVERNMENTAL REVENUE	375,379	960,252	1,430,582	82,461	1,497,076	1,533,302
CHARGES FOR GOODS AND SERVICES	1,141,151	755,042	735,525	2,796,515	825,000	825,000
MISCELLANEOUS REVENUE	32,885	35,008	28,208	31,679	27,000	28,000
TOTAL REVENUE	1,550,555	1,751,352	2,195,875	2,911,405	2,349,076	2,386,302

Fire Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TRANSFERS OUT	102,862	110,221	949,255	110,221	110,221	110,221
INTERFUND LOANS PRINCIPAL	213,363	215,227	216,803	-	221,068	-
NON-EXPENDITURES	316,225	325,448	1,166,057	110,221	331,289	110,221
SALARIES AND WAGES	8,846,671	10,208,998	10,832,912	10,657,734	11,653,575	11,965,089
OVERTIME AND HAZARD DUTY	911,536	976,752	1,703,551	1,844,996	757,968	752,968
SALARIES AND WAGES	9,758,207	11,185,750	12,536,463	12,502,729	12,411,543	12,718,057
PERSONNEL BENEFITS	3,018,870	3,285,772	3,733,230	3,800,333	4,194,959	4,375,976
PERSONNEL BENEFITS	3,018,870	3,285,772	3,733,230	3,800,333	4,194,959	4,375,976
OFFICE AND OPERATING SUPPLIES	130,801	156,032	253,132	229,398	132,985	132,985
FUEL CONSUMED	50,656	56,930	75,238	85,897	93,950	93,950
SMALL TOOLS AND MINOR EQUIPMENT	71,080	182,403	309,131	207,792	348,246	148,246
SUPPLIES	252,537	395,365	637,501	523,087	575,181	375,181
PROFESSIONAL SERVICES	573,967	650,171	729,252	536,115	726,971	647,362
COMMUNICATION	108,864	107,326	145,673	144,264	263,064	263,064
TRAVEL	11,762	20,079	18,066	11,215	16,009	16,009
TAXES & OPERATING ASSESSMENTS	430	-	1	1	-	-
OPERATING RENTALS AND LEASES	665,695	685,049	772,566	797,903	951,267	990,528
INSURANCE	89,574	89,574	90,328	90,328	68,400	68,400
UTILITY SERVICE	27,022	28,973	26,045	27,949	43,797	43,797
REPAIRS & MAINTENANCE	382,245	381,035	431,689	417,471	546,799	546,799
MISCELLANEOUS	39,388	74,164	46,763	38,678	86,875	86,875
OTHER SERVICES AND CHARGES	1,898,946	2,036,370	2,260,383	2,063,924	2,703,181	2,662,834
INTERGOVERNMENTAL PROF SERV	102,199	4,179	4,243	4,336	-	-
INTERGOVERNMENTAL SERVICES	102,199	4,179	4,243	4,336	-	-
MACHINERY AND EQUIPMENT	1,398,105	56,523	31,831	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,398,105	56,523	31,831	-	-	-
INTERFUND LOANS	-	-	-	218,498	-	-
DEBT SERVICE PRINCIPAL	-	-	-	218,498	-	-
INTEREST ON INTERFUND DEBT	8,293	6,339	5,070	3,974	1,861	-
DEBT SERVICE INTEREST/COSTS	8,293	6,339	5,070	3,974	1,861	-
TOTAL EXPENDITURE	16,753,382	17,295,748	20,374,778	19,227,101	20,218,014	20,242,269

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

Fire Department	ACTUAL	ACTUAL	ACTUAL	ACTUAL (P)	ADOPTED	ADOPTED
Public Safety Dispatch Fund Expenditures	2015	2016	2017	2018	2019	2020
SALARIES AND WAGES	888,783	933,298	884,620	985,635	1,153,254	1,188,922
OVERTIME AND HAZARD DUTY	51,146	74,504	131,689	111,161	80,520	80,520
SALARIES AND WAGES	939,929	1,007,803	1,016,310	1,096,797	1,233,774	1,269,442
PERSONNEL BENEFITS	351,506	376,139	376,082	427,455	514,238	533,642
PERSONNEL BENEFITS	351,506	376,139	376,082	427,455	514,238	533,642
OFFICE AND OPERATING SUPPLIES	3,245	2,244	4,630	15,738	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	2,268	7,735	848	39,902	12,118	12,118
SUPPLIES	5,513	9,979	5,478	55,640	16,229	16,229
PROFESSIONAL SERVICES	63,009	46,855	35,568	22,347	41,355	41,355
COMMUNICATION	2,693	3,047	25,058	24,964	45,926	45,926
TRAVEL	6,672	7,184	6,223	4,848	8,174	8,174
OPERATING RENTALS AND LEASES	16,494	13,350	35,099	31,345	20,948	21,744
REPAIRS & MAINTENANCE	12,482	12,705	20,682	19,161	25,080	25,080
MISCELLANEOUS	2,409	1,736	4,254	12,737	3,058	3,058
OTHER SERVICES AND CHARGES	103,760	84,877	126,883	115,402	144,541	145,337
TOTAL EXPENDITURE	1,400,709	1,478,798	1,524,752	1,695,293	1,908,781	1,964,649

Department Budgets

Fire Department Medic One Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	663,189	687,714	745,263	809,144	840,362	865,573
INTERGOVERNMENTAL REVENUE	-	-	-	140,751	-	-
CHARGES FOR GOODS AND SERVICES	4,795,312	4,982,422	6,170,702	6,346,348	6,574,302	6,738,660
MISCELLANEOUS REVENUE	18,247	15,759	16,357	23,702	19,965	19,965
OTHER FINANCING SOURCES	1,190,453	1,125,000	10,000	14,900	-	-
TOTAL REVENUE	6,667,201	6,810,895	6,942,322	7,334,845	7,434,629	7,624,198

Fire Department Medic One Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TRANSFERS OUT	61	-	-	-	-	-
NON-EXPENDITURES	61	-	-	-	-	-
SALARIES AND WAGES	3,155,253	3,570,126	3,538,462	3,624,284	3,713,336	3,730,212
OVERTIME AND HAZARD DUTY	326,595	266,631	386,073	479,072	633,744	260,621
SALARIES AND WAGES	3,481,848	3,836,757	3,924,535	4,103,357	4,347,080	3,990,833
PERSONNEL BENEFITS	780,479	852,738	845,045	928,612	1,237,560	1,243,581
PERSONNEL BENEFITS	780,479	852,738	845,045	928,612	1,237,560	1,243,581
OFFICE AND OPERATING SUPPLIES	213,062	238,674	248,709	247,477	252,786	240,969
FUEL CONSUMED	37,276	19,325	31,921	45,749	54,986	54,986
SMALL TOOLS AND MINOR EQUIPMENT	2,712	13,971	56,719	44,179	37,450	37,450
SUPPLIES	253,049	271,970	337,349	337,405	345,222	333,405
PROFESSIONAL SERVICES	706,933	653,403	594,298	643,422	632,676	623,676
COMMUNICATION	25,347	22,153	23,736	19,548	37,633	37,633
TRAVEL	539	853	834	2,251	29,543	3,809
TAXES & OPERATING ASSESSMENTS	19	19	19	19	20	20
OPERATING RENTALS AND LEASES	110,042	94,634	159,410	158,094	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	8,757	3,814	3,814
REPAIRS & MAINTENANCE	180,717	199,521	197,377	156,574	164,251	298,287
MISCELLANEOUS	1,936	8,667	10,029	829,036	909,557	899,865
OTHER SERVICES AND CHARGES	1,047,740	1,001,649	1,005,668	1,827,762	1,906,069	1,999,435
INTERGOVERNMENTAL PROF SERV	663,189	687,714	745,263	-	-	-
INTERGOVERNMENTAL SERVICES	663,189	687,714	745,263	-	-	-
MACHINERY AND EQUIPMENT	-	373,187	314,695	-	500,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	373,187	314,695	-	500,000	-
TOTAL EXPENDITURE	6,226,367	7,024,013	7,172,555	7,197,136	8,335,931	7,567,254

Fire Department Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-711 Fire Administration	1,815,749	1,697,669	1,794,097	1,773,870	2,012,616	1,974,875
001-721 Fire Operations	13,663,799	14,349,162	16,937,836	16,081,954	16,543,710	16,592,828
001-722 Fire Life Safety Operations	405,460	386,972	491,271	483,493	499,083	496,277
001-723 Fire Dept Training Operations	503,276	486,202	698,858	513,195	660,560	662,181
001-726 Emergency Management	365,097	375,742	452,717	374,590	502,045	516,109
General Fund Expenditures	16,753,382	17,295,748	20,374,778	19,227,101	20,218,014	20,242,269
160-729 Fire/EMS Dispatch Operations	1,400,709	1,478,798	1,524,752	1,695,293	1,908,781	1,964,649
Public Safety Dispatch Fund Exp	1,400,709	1,478,798	1,524,752	1,695,293	1,908,781	1,964,649
470-724 Emergency Medical Services	6,226,367	7,024,013	7,172,555	7,197,136	8,335,931	7,567,254
Medic One Fund Expenditures	6,226,367	7,024,013	7,172,555	7,197,136	8,335,931	7,567,254
TOTAL EXPENDITURE	24,380,457	25,798,559	29,072,085	28,119,530	30,462,727	29,774,173

Group Descriptions

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

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

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

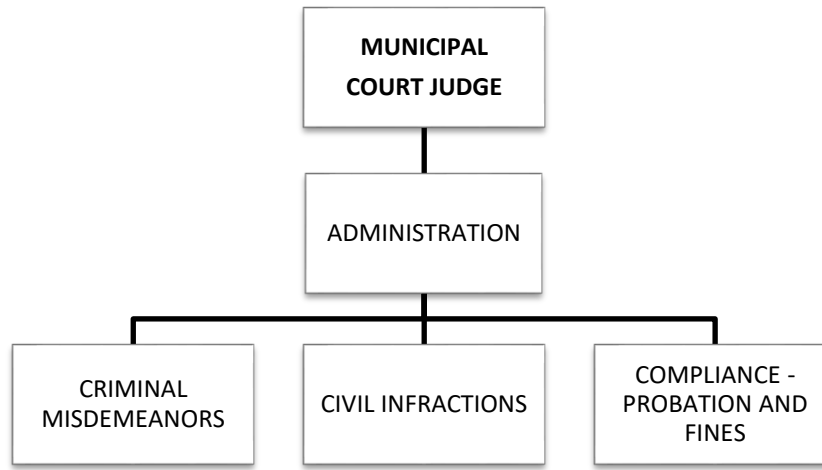
The Fire Department Training Operations group accounts for the costs associated with ongoing department personnel training and development.

The Emergency Medical Services Group accounts for revenues and expenditures of the City's portion of the Medic One enterprise service that provides advanced life support (ALS) emergency medical services within Bellingham and throughout much of Whatcom County.

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

The Fire / EMS Dispatch Operations group provides fire and medical emergency dispatch services for the Bellingham Fire Department, fire departments throughout the County, and Medic One. Separate Police dispatch services are provided by the WhatComm Dispatch center and managed by the Bellingham Police Department. The main stream of dispatch fund revenue is recognized in the Police Department.

Municipal Court



Departmental Mission

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

Description of Services

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

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

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

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

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

2019-2020 Work Plan

- Hire and train a Jail Alternatives and Diversion Manager to oversee jail alternative and diversion programs for the City
- Continue to calendar and schedule approximately 14,000 hearings per year in cases filed in Municipal Court
- Continue to use Electronic Monitoring for pre-trial holds and sentencing in lieu of incarcerating those defendants in jail. Develop and implement further strategies to continue to limit the number of defendants who must be incarcerated.

Budget Summary

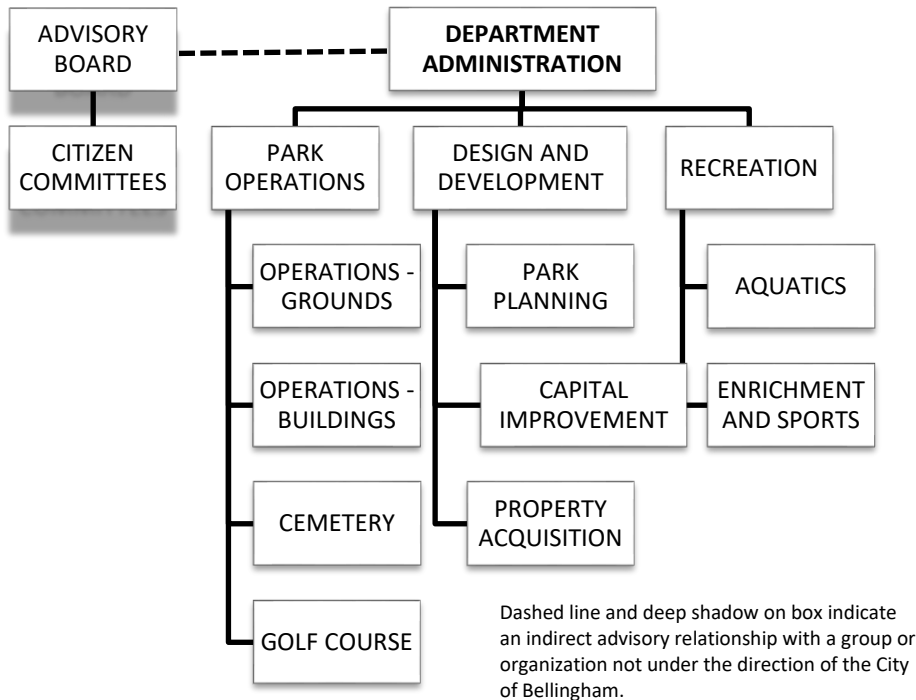
Bellingham's Municipal Court operates entirely out of the General Fund. Transfers from the Parking Services Fund that support Municipal Court operations are shown as revenue from Charges for Goods and Services.

Municipal Court	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	72,200	66,200	40,000	20,108	-	-
CHARGES FOR GOODS AND SERVICES	760,236	683,061	684,076	637,215	675,000	675,000
FINES AND PENALTIES	865,551	743,686	673,419	628,228	697,000	697,000
MISCELLANEOUS REVENUE	88,394	44,334	44,794	56,005	25,000	25,000
TOTAL REVENUE	1,786,381	1,537,280	1,442,288	1,341,555	1,397,000	1,397,000
SALARIES AND WAGES	880,853	936,728	908,686	955,435	1,097,234	1,133,884
PERSONNEL BENEFITS	392,739	429,689	421,551	455,849	588,813	611,333
SUPPLIES	24,488	30,780	27,400	34,163	72,779	45,779
OTHER SERVICES AND CHARGES	349,719	352,687	301,409	460,268	705,918	711,010
INTERGOVERNMENTAL SERVICES	284,743	307,798	299,353	201,407	-	-
TOTAL EXPENDITURE	1,932,542	2,057,681	1,958,398	2,107,121	2,464,743	2,502,006

Municipal Court Services Workload	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Case Load Per Public Defense Attorney	436	399	378	403	368	343	437	396	431
Infractions Filed	8,614	7,483	7,213	7,048	6,898	6,604	5,621	5,064	4,687
Infraction Hearings	4,193	3,450	4,267	3,213	2,778	2,751	2,275	2,013	2,056
Misdemeanors Filed	3,844	3,576	3,442	3,606	3,131	2,838	2,909	2,697	2,805
Misdemeanor Hearings	14,261	14,523	18,406	14,951	14,975	11,063	10,061	10,670	11,371
Parking Citations Filed	54,186	44,966	43,681	35,475	30,657	31,250	30,531	21,250	17,017
Parking Hearings	1,561	1,243	1,245	1,240	885	1,070	1,335	939	634
Total Number of Hearings	20,015	19,216	23,918	19,404	18,638	14,884	13,671	13,622	14,285

Department Budgets - Recreation and Culture

Parks and Recreation Department



Departmental Mission

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

Description of Services

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

Maintain and operate community recreation assets including parks, facilities, trails and open spaces areas.

Provide comprehensive, year-round recreation programs including aquatics, athletics, and enrichment. Coordinate and support other community programs sponsored by a variety of groups and agencies.

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

2019-20120 Work Plan

Services

- Maintain parks and recreation facilities with a priority for safety
- Provide a variety of recreation opportunities for the community, through our own programs and through partnerships
- Implement comprehensive plan priorities to meet community needs

Projects

- Develop Phase 1 of Cordata Community Park
- Undertake a community needs assessment to inform the 2020 PRO Plan Update
- Boulevard Park Utility Reroute
- Shuksan Meadows and Fountain Plaza Upgrades
- Expand community volunteer opportunities
- Implement a maintenance management system
- Update Bellingham Municipal Code Title 8 related to Parks
- Cooperate with the YMCA on a feasibility study at Civic Athletic Complex
- Continue analysis of a possible future Metropolitan Parks District

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.

Department Budgets

Parks and Recreation Department All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	4,753,130	4,827,737	4,944,963	5,029,234	5,128,641	5,383,548
LICENSES AND PERMITS	-	4,214	7,889	6,923	-	-
INTERGOVERNMENTAL REVENUE	1,110,066	1,281,825	857,853	963,542	495,000	505,000
CHARGES FOR GOODS AND SERVICES	3,766,745	3,467,804	3,479,513	4,647,190	4,567,032	4,441,782
FINES AND PENALTIES	1,530	2,137	1,224	181	-	-
MISCELLANEOUS REVENUE	1,025,679	1,294,029	1,239,080	1,002,113	562,512	562,512
NON REVENUES	246,986	343,761	413,628	447,560	460,000	470,000
OTHER FINANCING SOURCES	221,480	221,480	221,480	45,587	44,000	44,000
TOTAL REVENUE	11,125,615	11,442,987	11,165,629	12,142,330	11,257,185	11,406,842
NON-EXPENDITURES	246,986	343,761	413,628	428,400	970,000	470,000
SALARIES AND WAGES	3,849,599	3,958,356	3,814,979	4,225,927	4,716,818	4,942,607
PERSONNEL BENEFITS	1,605,480	1,712,183	1,698,527	1,906,799	2,497,681	2,631,964
SUPPLIES	443,603	514,014	651,640	632,893	588,414	622,413
OTHER SERVICES AND CHARGES	2,872,298	3,029,828	4,025,324	4,995,374	5,635,592	6,176,978
INTERGOVERNMENTAL SERVICES	30,264	20,940	53,077	64,927	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	8,624,860	2,801,119	3,146,180	9,472,525	15,213,000	5,966,000
DEBT SERVICE PRINCIPAL	-	-	-	447,560	-	-
DEBT SERVICE INTEREST/COSTS	25,459	25,324	27,959	31,533	35,000	35,000
TOTAL EXPENDITURE	17,698,548	12,405,525	13,831,313	22,205,938	29,656,505	20,844,962

Parks and Recreation Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	30,343	27,178	21,760	25,039	30,500	30,500
LICENSES AND PERMITS	-	4,214	7,889	6,923	-	-
INTERGOVERNMENTAL REVENUE	9,600	76,001	829	-	-	-
CHARGES FOR GOODS AND SERVICES	992,475	912,082	896,059	933,776	928,532	928,532
FINES AND PENALTIES	119	78	75	75	-	-
MISCELLANEOUS REVENUE	527,191	528,124	555,597	553,949	527,412	527,412
OTHER FINANCING SOURCES	-	-	-	2,107	-	-
TOTAL REVENUE	1,559,728	1,547,677	1,482,209	1,521,869	1,486,444	1,486,444

Parks and Recreation Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	3,074,443	3,211,734	3,129,010	3,501,752	3,974,410	4,122,707
OVERTIME AND HAZARD DUTY	37,480	39,150	39,766	54,589	23,436	23,436
SALARIES AND WAGES	3,111,923	3,250,884	3,168,776	3,556,341	3,997,846	4,146,143
PERSONNEL BENEFITS	1,433,896	1,409,241	1,414,288	1,608,452	2,090,327	2,174,270
PERSONNEL BENEFITS	1,433,896	1,409,241	1,414,288	1,608,452	2,090,327	2,174,270
OFFICE AND OPERATING SUPPLIES	260,919	291,966	299,633	264,507	326,440	327,439
FUEL CONSUMED	57,088	49,983	55,777	69,681	87,885	87,885
PURCHASES FOR RESALE	1,789	1,565	2,306	2,047	4,000	4,000
SMALL TOOLS AND MINOR EQUIPMENT	47,786	93,664	43,964	75,381	44,265	44,265
WAREHOUSE	3,061	9,007	22,641	21,897	-	-
SUPPLIES	370,643	446,185	424,320	433,513	462,590	463,589
PROFESSIONAL SERVICES	340,715	384,197	321,414	325,433	302,043	302,042
COMMUNICATION	35,764	36,252	40,445	39,365	47,722	47,722
TRAVEL	3,141	1,917	2,343	8,507	5,760	5,760
TAXES & OPERATING ASSESSMENTS	15,296	16,314	15,092	15,976	7,344	7,344
OPERATING RENTALS AND LEASES	528,598	592,989	981,499	1,030,487	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	626,502	546,159	546,159
REPAIRS & MAINTENANCE	454,997	430,376	466,937	446,517	480,201	486,594
MISCELLANEOUS	44,462	60,053	63,661	71,831	65,554	65,554
OTHER SERVICES AND CHARGES	2,278,196	2,410,706	2,751,125	2,792,598	2,807,101	2,851,717
INTERGOVERNMENTAL PROF SERV	950	950	7,621	13,200	-	-
INTERGOVERNMENTAL SERVICES	950	950	7,621	13,200	-	-
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	7,526,181	7,766,128	8,404,105	9,454,864	9,671,719

Department Budgets

Parks and Recreation Department Expenditures , Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-411 Parks and Recreation Admin	752,786	746,829	913,504	939,486	901,822	925,973
001-421 Parks Operations Management	412,268	448,849	449,831	419,538	356,192	371,940
001-422 Parks Grounds	1,440,792	1,598,479	1,443,733	1,580,188	2,152,542	2,154,911
001-423 Parks Buildings	1,767,330	1,720,467	1,704,357	1,966,825	1,954,887	2,008,606
001-431 Recreation Management	265,093	281,738	168,571	239,304	703,821	718,385
001-435 Recreation Aquatics	1,147,844	1,246,224	1,502,880	1,560,306	1,753,748	1,813,660
001-436 Sports and Enrichment	1,270,190	1,245,689	1,383,190	1,380,048	1,292,266	1,328,438
001-471 Parks Design & Development	164,203	237,906	200,062	318,410	339,586	349,806
General Fund Expenditures	7,220,506	7,526,181	7,766,128	8,404,105	9,454,864	9,671,719
123-471 Parks Design & Development	185	-	-	-	-	-
123-472 Parks Capital Improvement	143,915	-	-	-	-	-
Parksite Acq (closed) Fund Expenditures	144,100	-	-	-	-	-
134-471 Parks Design & Development	588	587	530	522	-	-
134-472 Parks Capital Improvement	9,690	719	13,415	218,806	-	-
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	642,448	166,904	250,000	850,000
Enviro Remediation Funds Expenditures	254,636	302,019	673,134	402,973	267,758	867,758
141-422 Parks Grounds	34,422	31,795	21,989	16,563	10,000	10,000
141-423 Parks Buildings	18,236	34,057	58,155	225,702	230,000	135,000
141-472 Parks Capital Improvement	449,689	471,990	1,057,338	400,986	2,046,070	47,211
142-423 Parks Buildings	41,030	15,996	9,245	41,401	397,000	420,000
142-431 Parks Recreation Facilities	-	-	-	-	202,000	85,000
142-472 Parks Capital Improvement	26,545	23,790	10,823	428,199	7,571	7,738
REET Funds Expenditures	569,922	577,628	1,157,550	1,112,851	2,892,641	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	-	-	-	-	-	79,500
173-422 Parks Grounds	169,831	124,533	199,460	273,739	410,714	510,067
173-423 Parks Buildings	59,099	93,642	15,569	154,311	188,321	194,560
173-471 Parks Design & Development	29,343	28,063	100,739	95,232	77,122	77,122
173-472 Parks Capital Improvement	6,527,601	2,168,824	1,354,322	8,332,571	7,996,985	3,941,916
Greenways Funds Expenditures	6,910,498	2,415,062	1,670,090	8,855,853	8,673,142	4,803,165
177-423 Parks Buildings	-	-	-	-	60,000	60,000
177-431 Parks Recreation Facilities	-	-	-	-	30,000	-
177-471 Parks Design & Development	10,495	10,326	31,636	30,005	21,777	21,777
177-472 Parks Capital Improvement	1,867,357	870,485	1,579,164	1,481,264	6,477,698	2,862,314
Park Impact Fee Fund Expenditures	1,877,852	880,811	1,610,800	1,511,269	6,589,475	2,944,091
371-472 Parks Design and Development	-	-	122,020	377,950	-	-
Waterfront Constr Fund Expenditures	-	-	122,020	377,950	-	-
456-425 Parks Cemetery	522,734	576,370	535,811	376,238	407,597	412,490
Cemetery Fund Expenditures	522,734	576,370	535,811	376,238	407,597	412,490
460-426 Parks Golf Course	105,100	120,396	290,267	1,157,225	1,357,234	1,426,996
Golf Course Fund Expenditures	105,100	120,396	290,267	1,157,225	1,357,234	1,426,996
701-471 Parks Design & Development	7,448	7,057	7,700	7,474	13,794	13,794
Greenways Maint Endowmnt Fund Exp	7,448	7,057	7,700	7,474	13,794	13,794
TOTAL EXPENDITURE	17,698,548	12,405,525	13,831,313	22,205,938	29,656,505	20,844,962

Group Descriptions

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

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

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

The Parks Buildings group maintains facilities and structures, electrical, mechanical and water systems for the safety of the public.

The Parks Cemetery group operates and maintains Bayview Cemetery.

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

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

The Recreation Aquatics group operates the Arne Hanna Aquatic Center.

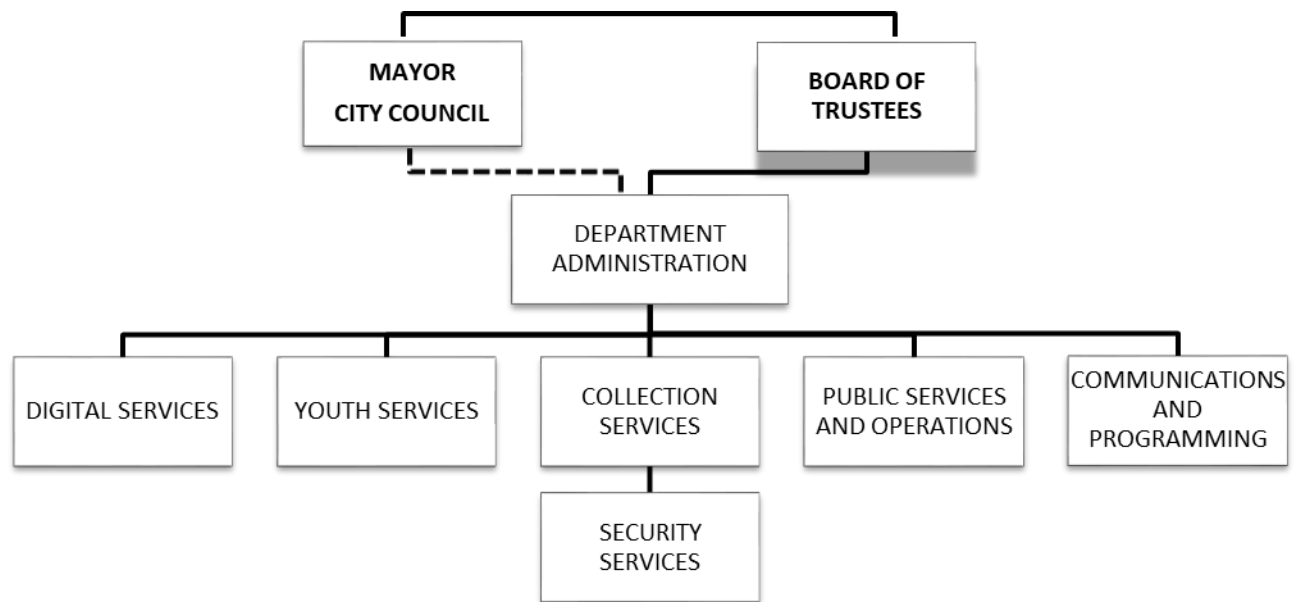
The Sports and Enrichment group coordinates adult and youth sports leagues, provides enrichment programs for all ages and abilities, and coordinates community events such as the summer concert series. This group also schedules and maintains athletic fields.

The Parks Design and Development group plans and oversees acquisition, design, and development of parks, trails and open space areas in accordance with the City's Comprehensive Plan.

The Parks Capital Improvement group implements the planned projects of land acquisition, park and trail construction, park renovation, and habitat restoration projects.

Parks Development	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
<i>Park acres includes City-owned watershed and other fund properties within City limits and 2008 UGA that provide a recreational amenity, such as open space and trails. Park acres/1000 will gradually reduce with annexations.</i>										
Park total acres	3,440.1	3,445.5	3,561.4	3,573.8	3,579.8	3,586.6	3,654.1	3,642.5	3,644.7	3,758.7
Park acres per 1,000 population	45.2	44.4	43.9	43.9	43.5	43.3	43.7	42.9	40.9	42.2
Trail miles	67.2	67.9	68.0	68.2	68.6	68.7	69.9	70.6	71.8	72.1
Trail miles per 1,000 population	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.8	0.8	0.8
GREENWAY LEVIES ACQUISITIONS - ACRES ACQUIRED										
Galbraith Recreational Easements										2,182.0
Acres during the year	98	1	115	12	6	7	56	1	2.1	114.0
Cumulative acres	696	697	812	824	830	837	893	894	896.1	3,192.1

Library



Dashed line indicates an advisory relationship.

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

Bellingham Public Library Mission

Connecting our community with each other and the world

READ ▪ LEARN ▪ MEET ▪ DISCOVER

Description of Services

The Bellingham Public Library serves the residents of Bellingham and Whatcom County, circulating about 1.6 million items annually -- books, eBooks, visual and audio materials and more -- to more than 60,000 registered cardholders. Our library is among the top-circulating public libraries in communities our size in the nation. Excellent customer service is a top priority, and it shows: our library is a beloved community institution, well-known for making significant contributions to lifelong learning, community building and quality of life in Bellingham.

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

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

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

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

Key long-term goals for the Bellingham Public Library that support our mission include:

READ: Inspire Bellingham to read, view, and listen

LEARN: Promote lifelong learning from birth through adulthood

MEET: Create thriving spaces

DISCOVER: Provide library collections

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

2017-2018 Accomplishments

- In 2018, the Library circulated 1.67 million print and digital items. During the same period, 773,000 people visited a Library location.
- Completed establishment of Level of Service standards in key areas of Staffing, Materials, Facilities, and Hours. Presented results to Council.
- In collaboration with City administration, completed comprehensive study of Library service and funding models. Presented results to Council.
- In partnership with Whatcom County Library System and working closely with Legal, Purchasing, and ITSD, selected new Integrated Library System (ILS).
- Trained all Library staff in service delivery to those experiencing homelessness.

2019-2020 Work Plan

- In partnership with Public Works and ITSD, remodel the main floor of the Central Library to improve patron access to collections, increase collaborative meeting space, and streamline workflow.
- In partnership with the Whatcom County Library System, fully implement the new Integrated Library System (ILS) to improve efficiency and access to materials.
- Working closely with community groups and City stakeholders, update Library's strategic plan to reflect a shared vision of service for the next five years.
- Implement 2019-2020 Level of Service increases in the areas of Staffing, Materials, and Facilities.
- Continue to circulate about 1.6 million items per year, welcome 773,000 annual visitors to our three locations, host 33,000 program participants each year, and provide other services to our more than 60,000 cardholders and the community.

Budget Summary

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

Library	ACTUAL	ACTUAL	ACTUAL	ACTUAL (P)	ADOPTED	ADOPTED
General Fund and Library Gift Fund	2015	2016	2017	2018	2019	2020
INTERGOVERNMENTAL REVENUE	-	338	-	-	-	-
CHARGES FOR GOODS AND SERVICES	178,595	178,959	23,897	24,405	22,100	22,100
FINES AND PENALTIES	102,315	93,532	68,688	58,470	70,000	70,000
MISCELLANEOUS REVENUE	103,975	118,928	103,747	138,322	95,000	95,000
TOTAL REVENUE	384,886	391,756	196,333	221,197	187,100	187,100
NON-EXPENDITURES	60	-	-	-	-	-
SALARIES AND WAGES	1,948,130	2,123,910	2,130,072	2,271,682	2,458,360	2,534,217
PERSONNEL BENEFITS	791,063	897,739	923,345	997,548	1,205,016	1,250,951
SUPPLIES	557,362	609,564	610,479	636,077	776,250	776,250
OTHER SERVICES AND CHARGES	937,518	964,222	845,975	893,914	1,004,189	1,029,558
INTERGOVERNMENTAL SERVICES	3,454	16,119	6,994	-	-	-
CAPITAL OUTLAY (6000 EXP OBJ)	-	-	-	-	-	200,000
TOTAL EXPENDITURE	4,237,588	4,611,554	4,516,866	4,799,221	5,443,815	5,790,976

Library General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	-	-	-	338	-	-
CHARGES FOR GOODS AND SERVICES	170,232	175,559	178,595	178,959	22,100	180,532
FINES AND PENALTIES	118,654	144,567	102,315	93,532	118,450	118,450
MISCELLANEOUS REVENUE	46,611	80,086	46,408	45,936	45,000	45,000
TOTAL REVENUE	335,497	400,212	327,318	318,765	185,550	343,982

Library General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BAD DEBT EXPENSE	60	-	-	-	-	-
NON-EXPENDITURES	60	-	-	-	-	-
SALARIES AND WAGES	1,947,667	2,121,395	2,129,006	2,269,079	2,457,340	2,533,197
OVERTIME AND HAZARD DUTY	463	2,515	1,066	2,603	1,020	1,020
SALARIES AND WAGES	1,948,130	2,123,910	2,130,072	2,271,682	2,458,360	2,534,217
PERSONNEL BENEFITS	791,063	897,739	923,345	997,548	1,205,016	1,250,951
PERSONNEL BENEFITS	791,063	897,739	923,345	997,548	1,205,016	1,250,951
OFFICE AND OPERATING SUPPLIES	477,225	539,777	520,680	564,313	694,006	694,006
FUEL CONSUMED	1,453	1,164	1,369	2,460	2,122	2,122
SMALL TOOLS AND MINOR EQUIPMENT	22,138	23,788	21,987	15,810	30,122	30,122
WAREHOUSE	120	-	45	94	-	-
SUPPLIES	500,936	564,730	544,080	582,676	726,250	726,250
PROFESSIONAL SERVICES	77,629	75,090	62,751	64,972	116,683	116,683
COMMUNICATION	43,751	46,429	46,397	48,025	55,771	55,771
TRAVEL	2,965	3,879	1,725	5,171	3,461	3,461
TAXES & OPERATING ASSESSMENTS	530	513	480	738	721	721
OPERATING RENTALS AND LEASES	649,031	657,995	562,439	557,337	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	11,027	11,263	11,263
REPAIRS & MAINTENANCE	93,067	84,968	106,973	108,560	148,892	150,392
MISCELLANEOUS	14,646	13,925	12,090	21,723	23,484	23,484
OTHER SERVICES AND CHARGES	933,198	935,314	843,407	855,671	1,004,111	1,029,480
INTERGOVERNMENTAL PROF SERV	3,454	16,119	6,994	-	-	-
OBSOLETE INTERGOVT SERVICES	3,454	16,119	6,994	-	-	-
MACHINERY AND EQUIPMENT	-	-	-	-	-	200,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	-	200,000
TOTAL EXPENDITURE	4,176,841	4,537,811	4,447,899	4,707,577	5,393,738	5,740,897

Department Budgets

Library Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-191 Library Administration	567,574	588,997	803,358	785,763	841,952	856,178
001-193 Library Services	2,947,901	3,280,509	3,186,267	3,452,838	3,973,203	4,082,269
001-195 Library Facilities	661,366	668,305	458,274	468,976	578,583	802,452
General Fund Expenditures	4,176,841	4,537,811	4,447,899	4,707,577	5,393,738	5,740,897
126-191 Library Administration	6,320	28,909	9,504	45,156	78	78
126-193 Library Services	54,426	44,834	59,463	46,488	50,000	50,000
Library Gift Fund Expenditures	60,746	73,743	68,967	91,644	50,078	50,078
TOTAL EXPENDITURE	4,237,588	4,611,554	4,516,866	4,799,221	5,443,815	5,790,976

Group Descriptions

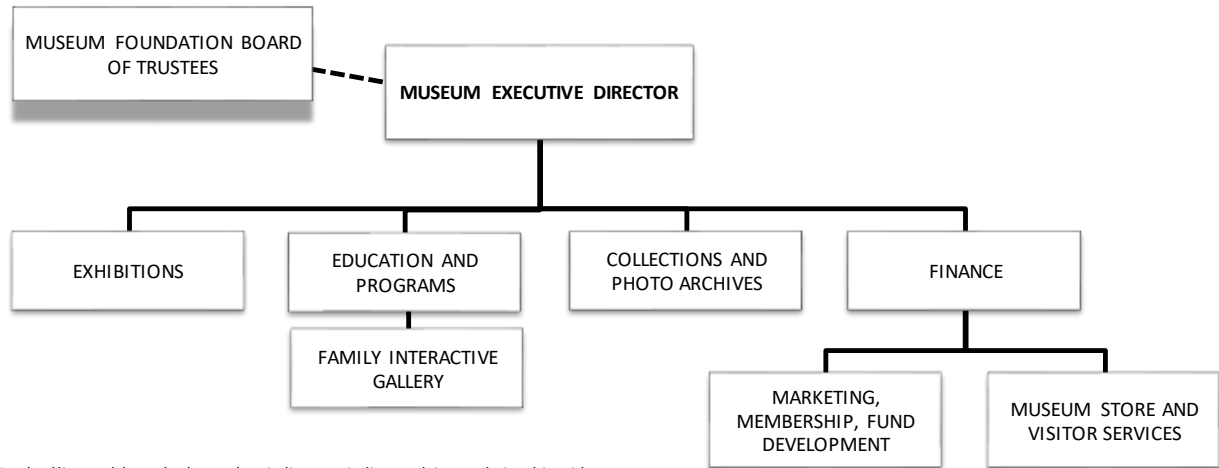
The Library Administration group accounts for administrative operations of the Library.

The Library Services group accounts for library operations, including Youth Services, Public Services and Operations, Outreach, Digital Services, and Collection and Security Services.

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

Library	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
COLLECTION										
Materials Exp per capita	\$5.87	\$4.78	\$4.38	\$4.09	\$4.30	\$4.64	\$4.67	\$4.93	\$5.50	\$5.10
Collection Expenditures as a % of Operating Budget	12.3%	12.1%	10.1%	9.1%	9.1%	9.4%	9.1%	9.2%	10.7%	9.6%
CIRCULATION (In Thousands)- Number of items checked out or renewed										
Central Library	1,459.7	1,445.0	1,466.8	1,455.0	1,454.3	1,254.0	1,187.2	1,152.5	1,157.4	1,200.5
Barkley Branch	71.3	71.0	72.3	77.4	85.2	80.3	77.3	69.6	101.3	110.2
Fairhaven Branch	59.2	99.0	100.4	96.8	101.3	97.4	94.9	80.3	110.4	117.4
Bellingham Technical College (began 9/2011)			0.2	0.8	1.2	1.1	1.2	1.2	1.1	1.0
Western Washington University (began 9/2011)			0.8	4.3	6.4	5.8	5.8	7.0	7.5	8.4
Whatcom Community College	4.1	4.0	4.8	4.4	4.8	2.9	3.6	4.0	4.5	4.8
Digital Check-outs (began tracking in 2014)						190.5	215.4	201.0	191.1	234.9
TOTAL	1,594.2	1,619.0	1,645.4	1,638.7	1,653.3	1,632.0	1,585.5	1,515.6	1,573.3	1,677.2
Circulation per Capita	20.9	20.9	20.3	20.1	20.1	19.7	19.0	17.9	18.1	19.0
<i>Per Capita refers to City of Bellingham population. Population served includes patrons from outside the City.</i>										
% of borrower self-checked items	45%	48%	52%	52%	56%	54%	58%	58%	48%	49%
Turnover (circulation / holdings)	6.34	6.75	7.32	7.38	7.47	7.38	6.30	6.03	6.26	6.70
PERSONS VISITING (In Thousands) - Number of persons counted as they enter the libraries										
Central Library	845.2	745.9	742.7	723.7	706.2	709.5	711.2	680.3	653.5	634.9
Fairhaven Branch	52.8	55.5	77.6	77.0	76.8	74.4	78.0	85.0	85.2	85.3
Barkley Branch	26.3	35.2	42.0	41.6	42.8	47.0	48.5	46.3	49.0	53.7
TOTAL	924.3	836.7	862.3	842.2	825.8	830.9	837.7	811.6	787.7	773.8
Website Visits (In Thousands)	410.8	481.6	627.0	654.5	619.8	611.8	695.2	685.6	607.7	637.1

Museum



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

Whatcom Museum Mission Statement

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

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

Description of Services

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

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

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

2017-2018 Work Plan

- The Museum provides exhibitions and programs dealing with Art, History, Natural History, and Ethnography.
- Top projects for 2019 include:
 - Continue to expand People of the Sea and Cedar Native American Gallery offerings:
 - Work with Smithsonian American Art Museum to borrow two works of art by Native artists for long term loan and special programming
 - Work with local tribal artists to launch showcasing contemporary art in the gallery, beginning in March
 - Continue next phase of Native Language project
 - Begin exhibit upgrades at Family Interactive Gallery with the hiring of the new FIG Education Supervisor
 - Offer seven kid's summer camps for summer of 2019.
- Continue to work with the Mayor's Office and other departments to streamline and reduce the Museum dependency upon the City General Fund budget
- Revamp docent program and offer a new training program for March of 2019
- Plan for three major exhibitions at Lightcatcher:
 - Bellingham National;
 - Modern Quilt; and
 - Ed Boreal retrospective
- Continue work with Smithsonian consortium to plan a major exhibition for 2020-2021
- Continue changing exhibitions at Old City Hall.

Budget Summary

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

Other Financing Sources was a transfer in from the Tourism Fund. This transfer changed to a direct grant to the Museum Foundation for 2019.

Museum	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	4,076	6,646	4,063	1,432	5,000	5,000
MISCELLANEOUS REVENUE	-	458	8	4,002	-	-
OTHER FINANCING SOURCES	150,000	150,000	150,000	150,000	-	-
TOTAL REVENUE	154,076	157,104	154,071	155,434	5,000	5,000
SALARIES AND WAGES	667,555	677,096	638,609	611,041	639,155	656,631
PERSONNEL BENEFITS	289,246	310,899	290,490	276,687	336,180	347,962
SUPPLIES	13,691	11,545	10,385	17,843	4,000	4,000
OTHER SERVICES AND CHARGES	466,907	468,684	595,017	640,896	585,771	606,639
TOTAL EXPENDITURE	1,437,398	1,468,225	1,534,501	1,546,467	1,565,107	1,615,232

Museum	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Total Attendance (Thousands)	65.0	72.4	73.8	73.1	71.9	71.5	73.3	62.5
Memberships - New	875	703	934	842	758	774	767	677
Membership Renew als	970	1,024	921	815	837	961	975	992

Definition of Terms for Membership #s:

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

Renew : Member has been a member w ithin the last 15 months

Department Budgets

Museum Foundation Budget Summary

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

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

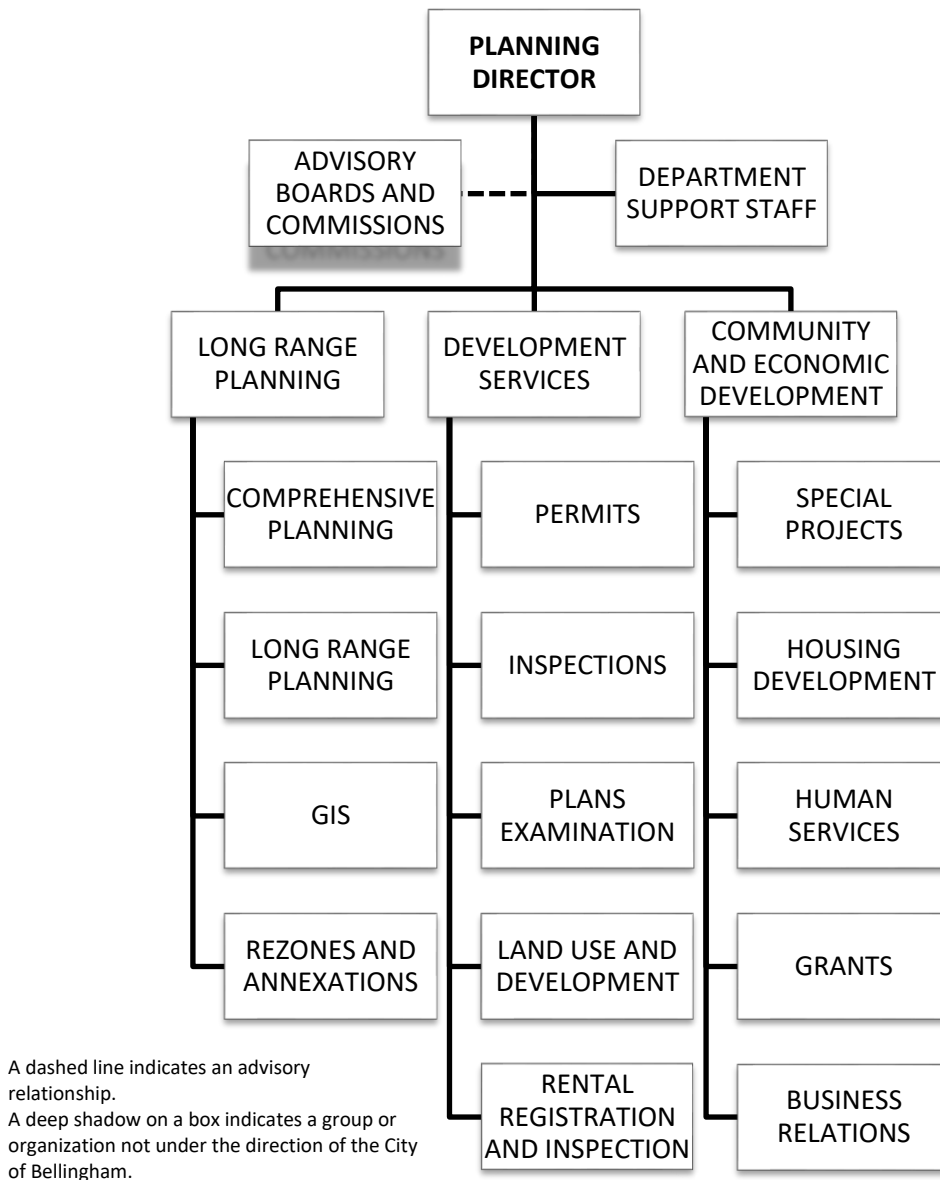
WHATCOM MUSEUM FOUNDATION ACTUAL / BUDGET	ACCRUAL BASIS						(1)
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	(2)
INCOME:							
Grants & Donations	79,110	96,000	105,425	103,526	250,204	299,900	
Special Events & Public Events	51,717	127,661	159,810	148,081	155,186	131,000	
Membership	124,545	119,392	121,736	137,052	129,107	121,000	
Admissions	78,287	70,700	88,412	118,692	90,202	72,000	(3)
Program Fees, Rentals & Other	219,919	184,385	121,720	188,226	144,270	220,800	
Sales -Shop, Photo, Other	74,627	75,736	63,859	60,724	73,115	74,300	
Endowment Support	20,000	124,000	85,000	85,000	95,000	95,000	
TOTAL RESOURCES:	648,205	797,874	745,962	841,301	937,084	1,014,000	
EXPENDITURES:							
Salaries, Taxes & Benefits	350,290	389,524	416,759	462,030	477,738	687,000	
Exhibitions	45,200	101,654	41,031	62,639	166,608	51,700	
Education, Archives, and Collection Care	64,601	62,967	85,113	75,801	78,539	83,220	
Fund Development & Public Relations	63,310	78,990	77,635	84,740	60,789	80,170	
Membership	30,032	25,321	25,902	27,148	28,063	28,500	
Shop	33,116	28,616	26,689	24,776	29,488	29,510	
Administration	50,382	65,410	57,214	51,946	48,903	48,900	
TOTAL EXPENDITURES:	636,931	752,482	730,343	789,080	890,128	1,009,000	
NET	11,274	45,392	15,619	52,221	46,956	5,000	(4)
Museum Foundation Paid Staff FTE's:	8.5	9.3	9.5	9.7	10.5	13.5	

Notes:

- (1) Effective January 1, 2015, the Whatcom Museum Foundation converted from Cash Basis to Accrual Basis for internal reporting. 2014 has been restated to Accrual Basis for comparative purposes.
- (2) 2018 actual results have not yet been audited.
- (3) 2017/2018 Admission revenue (and resulting attendance) are skewed higher due to National Geographic Exhibition
- (4) Net excludes all Restricted Fund activity, In-Kind activity, Depreciation and Capital Expenses.

Department Budgets - Planning and Community Development

Planning & Community Development Department



Planning and Community Development Department Mission

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

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

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

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

Description of Services

Long Range Planning Division

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

Development Services Division

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

Community and Economic Development Division

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

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

2019-2020 Work Plan

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

Long Range Planning Division

- Process amendments to the Comprehensive Plan for the Waterfront District, Samish Way Urban Village Plan, and goal and policy amendments related to manufactured housing parks.
- Completing three proposed annexations: Bennett/Bakerview, Britton Road, and Meridian/Kline/Kelly.
- Annexation Strategy implementation
 - Work with the Alderwood Neighborhood, Whatcom County, and Fire District 8 to facilitate annexation.
 - In cooperation with the University of Washington's Graduate Program in Urban Planning, facilitate informational meetings and determine interest for the annexation of areas located in the easterly portion of the City's UGA.

Community and Economic Development Division

- Update the Samish Way Subarea Plan.
- Implement recommendations from the (forthcoming) 2018 Urban Village Report Card.
- Finalize Development Agreement with Northwest Recycling.
- Housing Production and Preservation.
- Multi-family Rental Production.
- Preservation Program. Financial assistance to preserve existing housing stock and shelters.
- Proactive Housing Development.

Development Services Division

- Ongoing review and inspection of land use and building permit applications.
- Infill Toolkit minor revisions.
- Downtown Design Guidelines.
- Opportunities to provide increased housing choice and affordability.

Department Budgets

Budget Summary

Planning & Community Development Department - All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	4,474,718	4,543,280	4,659,790	4,785,160	4,773,790	1,827,003
LICENSES AND PERMITS	1,917,093	1,909,394	1,835,195	2,140,502	1,734,986	1,678,244
INTERGOVERNMENTAL REVENUE	1,215,804	1,209,798	1,416,471	855,659	3,257,778	2,870,569
CHARGES FOR GOODS AND SERVICES	1,719,285	2,100,267	2,235,904	2,195,045	1,966,449	1,966,449
FINES AND PENALTIES	50	1,810	2,150	11,925	-	-
MISCELLANEOUS REVENUE	212,236	186,364	304,395	299,850	120,301	124,119
OTHER FINANCING SOURCES	-	10,703	1,834,876	-	-	-
TOTAL REVENUE	9,539,187	9,961,616	12,288,781	10,288,141	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	3,510,667	3,751,327	3,871,936
PERSONNEL BENEFITS	1,202,518	1,317,643	1,394,381	1,557,072	1,893,916	1,966,072
SUPPLIES	35,630	30,371	131,290	44,620	82,431	73,799
OTHER SERVICES AND CHARGES	7,332,838	7,538,092	7,843,231	5,811,281	12,703,276	7,947,546
CAPITAL OUTLAYS (6000 EXP OBJ)	1,594,357	-	87,656	60,901	-	-
TOTAL EXPENDITURE	13,376,905	12,164,179	12,838,217	11,134,541	18,430,950	13,859,353

Planning and Community Development General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
LICENSES AND PERMITS	1,491	1,411	1,411	1,411	1,400	1,400
INTERGOVERNMENTAL REVENUE	(18,313)	10,473	85,000	-	15,000	15,000
CHARGES FOR GOODS AND SERVICES	8,183	11,408	11,759	13,318	7,600	7,600
MISCELLANEOUS REVENUE	1,760	3,870	10,445	2,756	-	-
TOTAL REVENUE	(6,879)	27,162	108,615	17,485	24,000	24,000

Planning and Community Development General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	1,266,784	1,286,834	1,269,701	1,441,190	1,489,244	1,532,029
OVERTIME AND HAZARD DUTY	-	-	-	118	2,198	2,198
SALARIES AND WAGES	1,266,784	1,286,834	1,269,701	1,441,308	1,491,442	1,534,227
PERSONNEL BENEFITS	532,686	555,751	556,610	614,647	723,617	749,374
PERSONNEL BENEFITS	532,686	555,751	556,610	614,647	723,617	749,374
OFFICE AND OPERATING SUPPLIES	12,930	15,346	17,996	20,698	9,940	9,940
FUEL CONSUMED	33	-	36	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	1,243	3,970	5,350	12,102	2,486	2,486
WAREHOUSE	-	174	110	131	-	-
SUPPLIES	14,206	19,489	23,492	32,931	12,426	12,426
PROFESSIONAL SERVICES	698,236	728,623	687,380	827,600	1,009,921	907,421
COMMUNICATION	28,384	21,656	25,177	26,125	30,259	30,259
TRAVEL	1,347	8,722	4,759	11,344	9,339	9,339
TAXES & OPERATING ASSESSMENTS	8	14	27	21	-	-
OPERATING RENTALS AND LEASES	77,211	76,404	108,979	106,363	108,568	112,143
INSURANCE	122,321	122,321	146,122	146,122	98,499	98,499
UTILITY SERVICE	2,982	3,160	3,348	2,896	2,925	2,925
REPAIRS & MAINTENANCE	26,846	19,053	19,468	20,515	49,398	19,398
MISCELLANEOUS	6,993	8,687	6,686	8,846	8,814	8,814
OTHER SERVICES AND CHARGES	964,328	988,640	1,001,945	1,149,832	1,317,723	1,188,798
BUILDINGS AND STRUCTURES	-	-	-	7,500	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	7,500	-	-
TOTAL EXPENDITURE	2,778,004	2,850,713	2,851,748	3,246,217	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-521 Community Development	639,578	716,517	704,855	813,539	952,218	859,385
001-526 City Center Development	340,508	324,373	395,292	594,971	580,580	561,361
001-531 Planning Services	1,797,918	1,809,825	1,751,601	1,837,707	2,012,410	2,064,079
General Fund Expenditures	2,778,004	2,850,713	2,851,748	3,246,217	3,545,208	3,484,825
180-522 Tourism Activities and Facilities	1,303,566	1,510,825	1,542,449	1,633,541	2,494,600	1,826,926
Tourism Fund Expenditures	1,303,566	1,510,825	1,542,449	1,633,541	2,494,600	1,826,926
181-521 Community Development	5,082,022	3,321,258	3,764,773	1,526,734	5,115,961	1,599,297
Low Income Housing Fund Expenditures	5,082,022	3,321,258	3,764,773	1,526,734	5,115,961	1,599,297
190-521 Community Development	994,938	1,118,810	735,911	1,047,222	2,055,667	1,666,037
191-521 Community Development	656,593	767,010	948,311	239,628	1,522,515	1,524,936
CDBG/HOME Grant Funds Expenditures	1,651,531	1,885,820	1,684,222	1,286,850	3,578,182	3,190,973
475-541 Building Services	2,486,635	2,406,755	2,684,073	3,217,002	3,397,092	3,448,004
475-542 Rental Services	75,148	188,805	310,951	224,197	299,907	309,329
Development Svcs Fund Expenditures	2,561,783	2,595,560	2,995,024	3,441,199	3,696,999	3,757,333
TOTAL EXPENDITURE	13,376,905	12,164,179	12,838,217	11,134,541	18,430,950	13,859,353

Group Descriptions

The Planning Services Group guides community growth and development while protecting environmental resources and promoting neighborhoods and a healthy downtown.

The Building Services (Development Services) Group oversees rules and zoning that apply to your property, land use or building permits, and building codes enforced by the City of Bellingham.

The Rental Services Group provides rental registration and inspection services.

The Community Development Group coordinates and implements community planning, capital projects, tourism, arts, economic development, affordable housing and human service initiatives. This includes the renewed Housing Levy (2019-2029).

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

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

Planning Services Group	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
SELECTED PERMIT APPLICATIONS										
Subdivision/Short Plats	37	25	36	32	33	32	46	58		
New Lots Created	72	72	26	79	22	99	81	40	148	64

Building Services Group	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
% of permits completed within specified cycle time	92%	82%	82%	94%	75%	83%	86%	88%	87%	87%
Permits Issued										
Building	668	752	675	702	778	865	874	795	768	857
Total Permits, All Types	3,111	3,472	3,615	3,602	4,112	4,417	4,520	4,641	4,522	5,444
Customers visiting counter	10,145	9,718	10,970	10,802	11,960	12,172	13,500	11,023	10,539	11,311

Community Development Division	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018* Actual
Low-income housing units created/preserved	54	4	77	1	2	6	150	61	85	135
Homes rehabilitated that are owned by low/moderate income households	17	16	15	13	10	9	11	9	12	9
Rent assistance to homeless families	22	19	21	18	18	26	31	32	30	28
First-time homebuyers assisted	12	5	5	8	4	11	12	10	8	2

**2018 data is estimated, final reporting was not available at time of publication*

Hearing Examiner

Hearing Examiner Mission

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

Description of Services

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

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

Budget Summary

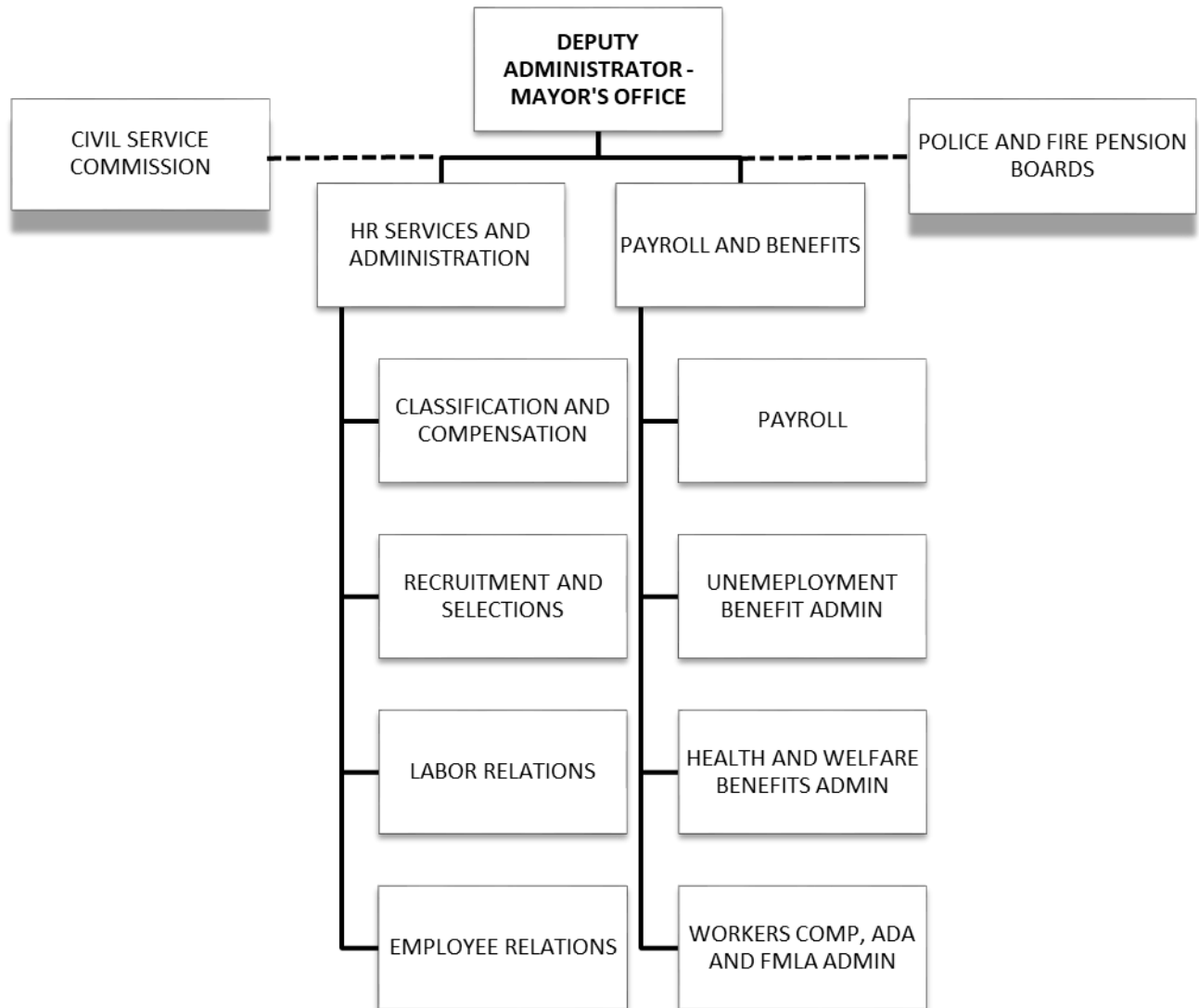
The Hearing Examiner's office operates entirely out of the General Fund.

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

Hearing Examiner	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	22,097	23,922	29,494	26,608	22,000	22,000
TOTAL REVENUE	22,097	23,922	29,494	26,608	22,000	22,000
SALARIES AND WAGES	27,707	27,594	28,661	30,785	29,658	30,547
PERSONNEL BENEFITS	13,013	14,274	14,951	15,988	17,656	18,315
SUPPLIES	181	287	767	511	1,720	1,720
OTHER SERVICES AND CHARGES	32,946	42,996	48,073	65,386	61,203	61,442
TOTAL EXPENDITURE	73,847	85,152	92,451	112,670	110,236	112,024

Department Budgets - General Government

Human Resources Department



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

ADA: Americans with Disabilities Act

Department Mission

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

Department Budgets

Description of Services

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

We are:

- Business partners with client work groups
- Subject matter experts

We design and administer:

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

We ensure that the taxpayer receives value for labor dollars.

We advocate for all employees.

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

2019-2020 Work Plan

HR Payroll/Benefits:

- Evaluate City wide health benefit providers
 - Conduct a viability study for self-insured medical consideration
 - Conduct an RFP for broker services
- Build benefits enrollment module in HRIS and eliminate third party consolidated enrollment and billing administrator
- Conduct RFP for self-insured workers' comp third part administrator
- Set up tax deductions/reporting and update policies/procedures to comply with the new state Paid Family and Medical Leave Law
- Transition files to electronic format in OnBase records management system
- Continued evaluation of payroll processes
 - Improve efficiency
 - Paperwork reduction
 - Better serve employees and departments

HR Services Group:

- Support hiring practices citywide
- Support training and development of employees to improve skills and efficiencies
- Negotiate five open contracts starting in 2019 (resolve three open from 2018)
- Continue employee-related services to all departments

Budget Summary

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

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

Human Resources Department All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	2,000,754	2,088,767	2,109,005	2,432,768	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	127,180	116,385	139,499	142,572	120,000	120,000
CHARGES FOR GOODS AND SERVICES	624,632	14,377,292	14,509,815	15,741,067	19,065,288	19,968,099
MISCELLANEOUS REVENUE	14,502,141	1,676,870	1,786,843	1,735,514	1,576,741	1,576,741
NON REVENUES	213,363	215,227	216,803	218,498	221,068	-
TOTAL REVENUE	17,468,071	18,474,541	18,761,965	20,270,419	22,998,097	23,679,840
SALARIES AND WAGES	1,231,703	1,395,060	1,501,356	1,609,111	1,800,522	1,937,475
PERSONNEL BENEFITS	2,265,221	2,166,987	2,466,093	1,943,095	2,864,847	2,931,923
SUPPLIES	84,515	72,522	89,155	76,087	101,572	101,572
OTHER SERVICES AND CHARGES	13,481,058	13,963,585	13,906,325	15,069,918	17,279,428	18,835,639
INTERGOVERNMENTAL SERVICES	32,898	46,668	24,948	29,050	-	-
TOTAL EXPENDITURE	17,095,395	17,644,822	17,987,878	18,727,260	22,046,370	23,806,609

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

Department Budgets

Human Resources Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	624,632	623,236	672,618	672,618	766,075	766,075
MISCELLANEOUS REVENUE	107	-	182	-	-	-
TOTAL REVENUE	624,739	623,236	672,800	672,618	766,075	766,075

Human Resources Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	572,991	629,389	707,747	736,107	858,680	958,263
OVERTIME AND HAZARD DUTY	-	-	493	1,009	612	612
SALARIES AND WAGES	572,991	629,389	708,240	737,116	859,292	958,875
PERSONNEL BENEFITS	249,669	282,669	320,384	350,726	441,946	498,396
PERSONNEL BENEFITS	249,669	282,669	320,384	350,726	441,946	498,396
OFFICE AND OPERATING SUPPLIES	8,118	9,444	13,607	7,065	16,717	16,717
SMALL TOOLS AND MINOR EQUIPMENT	3,901	1,095	903	4,693	6,003	6,003
WAREHOUSE	-	-	-	3	-	-
SUPPLIES	12,018	10,538	14,509	11,761	22,720	22,720
PROFESSIONAL SERVICES	224,032	119,565	127,731	155,537	182,202	132,202
COMMUNICATION	7,566	7,628	8,023	8,424	10,137	10,137
TRAVEL	4,759	7,795	6,127	8,738	16,083	16,083
OPERATING RENTALS AND LEASES	37,728	37,838	48,990	46,792	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	30,612	31,076	31,076
MISCELLANEOUS	6,514	18,630	4,846	11,536	27,010	27,010
OTHER SERVICES AND CHARGES	316,729	213,459	232,334	271,943	343,763	296,570
INTERGOVERNMENTAL PROF SERV	4,420	4,241	5,623	3,988	-	-
INTERGOVERNMENTAL SERVICES	4,420	4,241	5,623	3,988	-	-
TOTAL EXPENDITURE	1,155,827	1,140,296	1,281,091	1,375,533	1,667,721	1,776,561

Human Resources Department Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-221 Human Resources Svcs & Admin	1,155,827	1,140,296	888,552	942,225	1,211,892	1,302,421
001-231 HR Personnel, Benefits & Budget	-	-	392,539	433,308	455,829	474,140
General Fund Expenditures	1,155,827	1,140,296	1,281,091	1,375,533	1,667,721	1,776,561
561-244 Unemployment Benefits Services	114,236	117,717	92,560	90,858	178,566	178,995
562-245 Workers Comp Benefits Services	577,706	683,197	413,986	581,479	837,645	844,445
565-246 Health Benefits Services	12,845,756	13,494,969	13,728,276	14,789,650	16,301,163	17,944,278
Benefits Funds Expenditures	13,537,698	14,295,883	14,234,823	15,461,987	17,317,374	18,967,718
612-247 Pension Benefits Services	1,488,299	1,255,323	1,659,146	1,315,453	1,939,974	1,940,503
613-247 Pension Benefits Services	913,570	953,320	812,817	574,287	1,121,299	1,121,828
Pension Trust Funds Expenditures	2,401,869	2,208,643	2,471,964	1,889,740	3,061,374	3,062,331
TOTAL EXPENDITURE	17,095,395	17,644,822	17,987,878	18,727,260	22,047,370	23,806,609

Group Descriptions

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

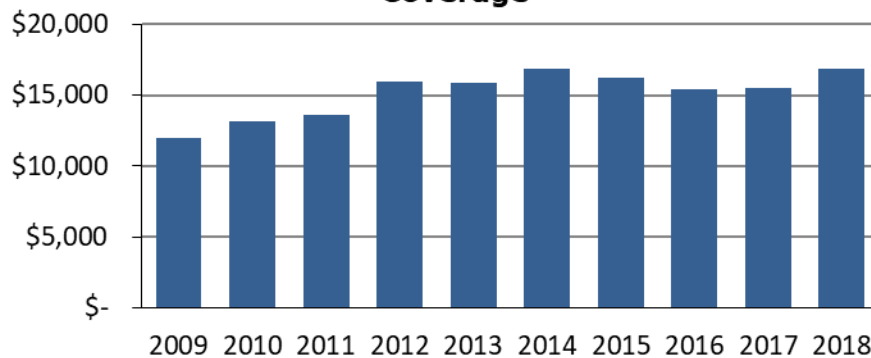
The HR Personnel, Benefits and Budget group processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees; provides benefits access for employees, retirees, and their families; and oversees the City's employee wellness program. The group is also responsible for payroll budget development and position control.

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

Department Budgets

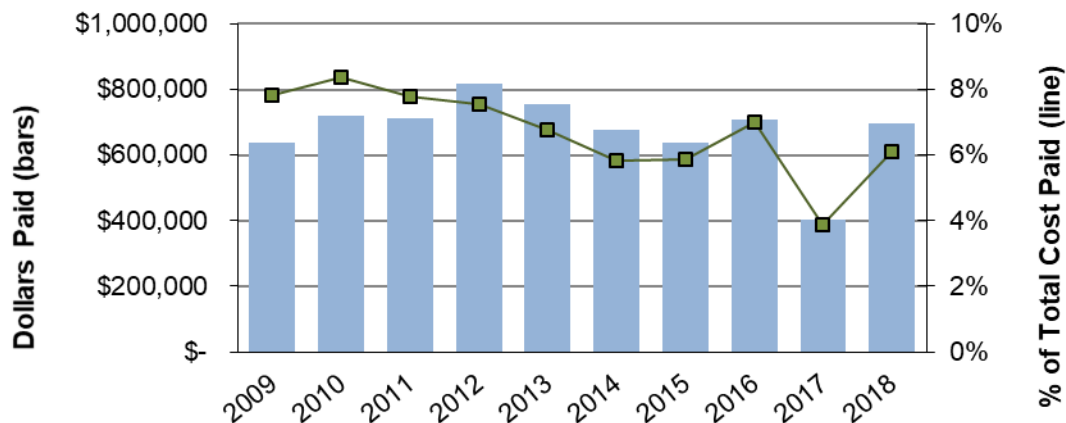
HR Benefits Groups	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Total Benefit Costs as % Compared to Base Wage	36.17%	37.73%	40.20%	34.16%	36.29%	38.22%	38.15%	38.64%	36.67%	37.76%	40.38%	39.54%
HR Services Group	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Turnover Rate	7.25%	5.92%	8.61%	7.30%	5.55%	4.44%	6.39%	7.63%	6.30%	5.84%	7.74%	9.27%
Citywide Overtime Costs as % Compared to Base Wage	5.23%	4.38%	4.13%	3.35%	2.82%	2.43%	3.02%	3.86%	4.44%	4.22%	5.89%	5.77%

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

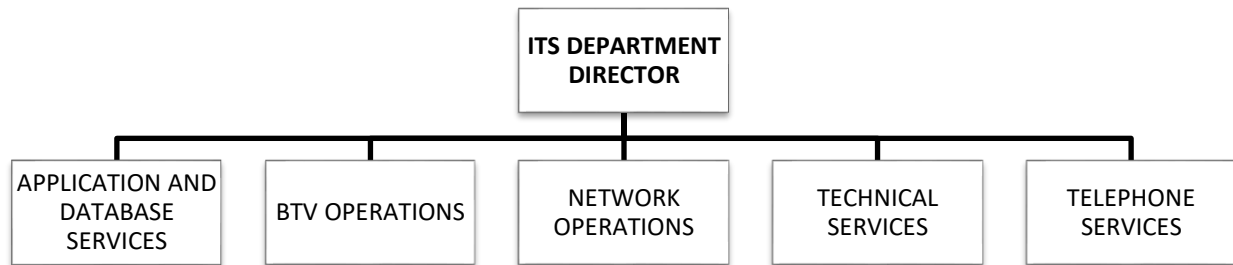


*This graph represents only the City paid portion.

Employee Paid Medical Premiums - Mandatory Premium Sharing



Information Technology Services Department



Department Mission

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

Description of Services

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

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

2019-2020 Work Plan

- 1) Closed Captioning - Provide closed captioning for cablecast of BTV television.
- 2) Financial System - Support implementation and “go-live” of new core financial system. Support planned additional phases and enhancements in 2020.
- 3) Hearing Loop – Partner with Public Works to provide a hearing loop in City Council Chambers
- 4) Maintenance Management System – Partner with Public Works and Parks to implement a modern maintenance management solution for improved work management tracking and planning.
- 5) Payroll System – Partner with Human Resources on implementation of significant payroll system upgrade, which will include an updated technology platform and hosted solution.
- 6) Security Information Event Management (SIEM) System – Purchase and implement a SIEM system for improved cybersecurity detection and analysis capabilities.
- 7) Staffing and Services - Provide quality technical services and support during a period of significant staff transitions due to planned retirements for key staff members.
- 8) Website – Migrate City’s central public website (www.cob.org) to a new platform for improved manageability by technical and non-technical staff.

Department Budgets

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
LICENSES AND PERMITS	428,238	347,387	317,999	299,340	300,000	300,000
INTERGOVERNMENTAL REVENUE	9,685	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	2,576,973	2,352,870	3,673,020	3,921,556	2,996,524	2,992,488
MISCELLANEOUS REVENUE	153,193	140,456	143,340	161,669	125,000	125,000
OTHER FINANCING SOURCES	330,234	335,234	405,234	335,234	415,000	415,000
TOTAL REVENUE	3,498,323	3,175,947	4,539,594	4,717,799	3,836,524	3,832,488
NON-EXPENDITURES	-	-	560,000	-	-	-
SALARIES AND WAGES	1,807,860	1,974,553	2,024,559	2,250,710	2,390,616	2,449,714
PERSONNEL BENEFITS	694,921	783,073	820,460	927,134	1,118,962	1,156,548
SUPPLIES	753,278	712,731	1,002,065	1,049,377	864,349	865,249
OTHER SERVICES AND CHARGES	1,827,512	1,698,969	1,735,316	1,859,941	1,643,481	1,735,674
INTERGOVERNMENTAL SERVICES	-	-	175	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	237,053	221,898	267,065	86,172	3,032,200	459,000
TOTAL EXPENDITURE	5,320,624	5,391,223	6,409,639	6,173,334	9,049,608	6,666,184

Information Technology Svcs Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	660,104	653,200	737,498	737,138	1,043,660	1,043,660
MISCELLANEOUS REVENUE	2	5,000	28	-	-	-
TOTAL REVENUE	660,106	658,200	737,526	737,138	1,043,660	1,043,660

Information Technology Svcs Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	1,353,681	1,490,434	1,526,555	1,703,823	1,820,034	1,867,014
OVERTIME AND HAZARD DUTY	1,605	8,849	8,929	12,127	5,500	5,500
SALARIES AND WAGES	1,355,286	1,499,283	1,535,484	1,715,950	1,825,534	1,872,514
PERSONNEL BENEFITS	518,065	587,138	618,097	692,782	849,431	878,343
PERSONNEL BENEFITS	518,065	587,138	618,097	692,782	849,431	878,343
OFFICE AND OPERATING SUPPLIES	25,294	11,995	26,846	36,295	18,365	18,365
FUEL CONSUMED	212	250	336	245	467	467
SMALL TOOLS AND MINOR EQUIPMENT	5,312	4,164	20,782	21,324	4,505	4,505
WAREHOUSE	-	-	15	-	-	-
SUPPLIES	30,818	16,409	47,980	57,864	23,337	23,337
PROFESSIONAL SERVICES	47,879	54,938	44,738	42,318	75,046	75,046
COMMUNICATION	11,507	11,568	10,841	10,539	14,262	14,262
TRAVEL	10,286	5,294	11,525	11,389	8,947	8,947
TAXES & OPERATING ASSESSMENTS	-	1	-	-	-	-
OPERATING RENTALS AND LEASES	264,169	266,463	286,091	280,788	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	3,156	3,595	3,595
REPAIRS & MAINTENANCE	348,835	340,663	378,381	460,146	527,427	527,427
MISCELLANEOUS	10,719	10,045	8,202	31,287	30,134	30,134
OTHER SERVICES AND CHARGES	705,966	701,663	752,612	848,680	942,958	946,226
INTERGOVERNMENTAL PROF SERV	-	-	175	-	-	-
INTERGOVERNMENTAL SERVICES	-	-	175	-	-	-
TOTAL EXPENDITURE	2,610,134	2,804,493	2,954,348	3,315,277	3,641,259	3,720,419

Department Budgets

Information Technology Svcs Department Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-253 ITSD Services	2,610,134	2,804,493	2,954,348	3,315,277	3,641,259	3,720,419
General Fund Expenditures	2,610,134	2,804,493	2,954,348	3,315,277	3,641,259	3,720,419
162-254 Government and Ed Access TV	227,127	228,540	328,782	330,735	398,796	495,155
162-256 PEG Access TV	83,369	90,940	490,000	-	-	-
163-251 Equipment/PEG	54,885	44,384	22,134	117,917	238,200	84,000
BTV / PEG TV Funds Expenditures	365,381	363,864	840,916	448,652	636,996	579,155
540-255 Telecommunication	382,516	385,266	490,931	448,592	565,498	570,585
541-252 Technology Replacements	977,019	706,725	912,150	661,506	2,836,912	417,912
542-258 Computer Infrastructure Replace	652,527	768,101	844,956	908,005	956,233	957,133
543-257 GIS Administration	333,045	362,773	366,337	391,303	412,710	420,979
Telecom / Tech Funds Expenditures	2,345,108	2,222,865	2,614,375	2,409,405	4,771,353	2,366,610
TOTAL EXPENDITURE	5,320,624	5,391,223	6,409,639	6,173,334	9,049,608	6,666,184

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 manages the replacement and maintenance of all computers throughout the city.

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

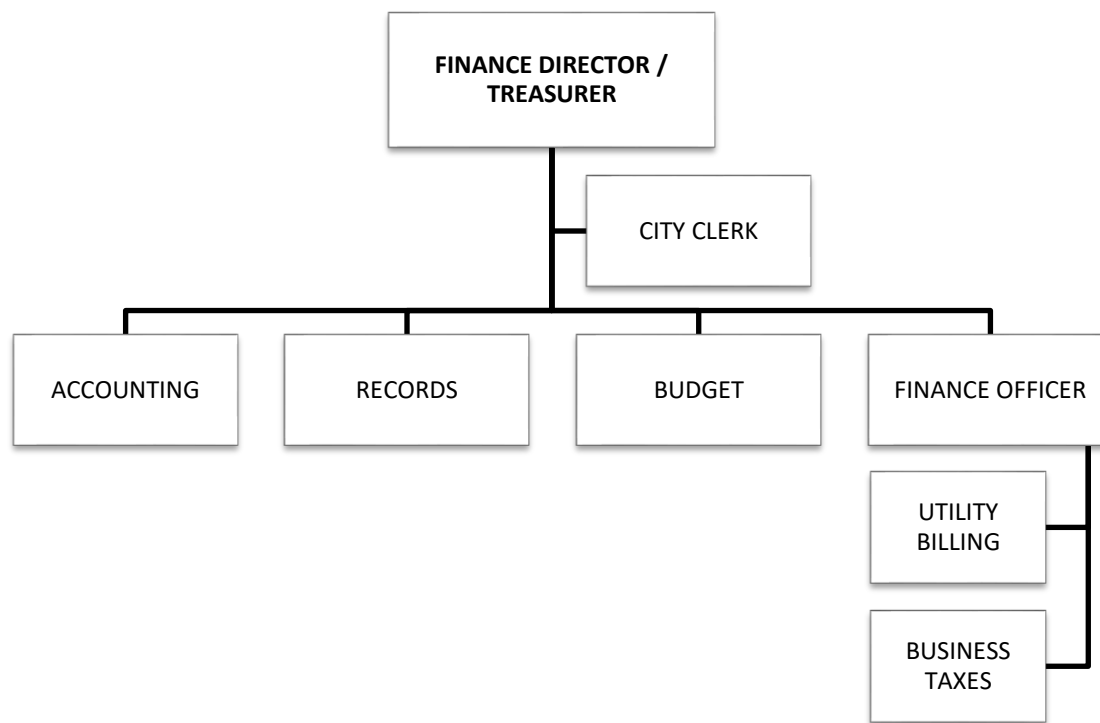
Information Technology Group	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
PC and Tech Services										
# of PCs in the organization	953	933	948	923	934	987	1,043	1,049	1,098	1,087
% of PCs over 4 years old	10.0%	29.0%	15.2%	15.0%	15.5%	7.4%	14.3%	4.6%	5.0%	10.7%
Service Desk										
# of Service Desk contacts / tickets received per month	711	679	633	726	827	798	709	811	805	828
% Total trouble tickets closed within 2 business days	78%	80%	78%	76%	72%	72%	70%	73%	67%	67%
% Total service requests closed within 2 business days	77%	79%	76%	76%	63%	63%	66%	66%	66%	66%
Network Profile										
Gigabytes of Data Stored	10,500	15,183	16,422	24,331	33,500	37,500	38,200	41,200	45,000	57,000
# Network Sites - staffed work sites with network connectivity	35	34	34	34	36	35	37	41	42	43
Website										
Average # unique web visitors each month	45,442	53,450	50,282	53,991	59,447	64,528	72,583	51,500	57,193	68,071
Website										
# Online payment transactions		20,877	27,881	37,095	44,096	49,231	56,524	69,173	68,584	73,829
# Service types available for on-line purchase		3	3	4	10	11	12	12	12	12

Government Access TV Group	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
# BTV program instances that did not run as scheduled	5	2	15*	0	2	1	34	3	0	0
# Meetings filmed and aired	78	69	62	65	73	95	73	66	63	67

Public Access Television	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
# Access Bellingham programs aired						11*	39	56	72	102

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

Finance Department



Department Mission

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

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

Description of Services

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

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

2019-2020 Work Plan

- Complete implementation of citywide financial software system
- Transition department focus and adapt to new business practices enabled by new financial system
- Expand and improve support services to departments
- Expand training opportunities

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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	2,080,228	2,078,973	2,249,620	2,249,719	2,291,982	2,291,982
FINES AND PENALTIES	278	219	145	-	-	-
MISCELLANEOUS REVENUE	660,063	823,781	889,253	850,251	817,389	785,528
NON REVENUES	341,585	530,073	418,561	652,050	1,130,349	1,238,460
OTHER FINANCING SOURCES	953,800	12,144,903	1,345,136	1,366,876	690,305	635,497
TOTAL REVENUE	4,035,955	15,577,948	4,902,715	5,118,897	4,930,026	4,951,468
NON-EXPENDITURES	-	-	-	500,000	-	-
SALARIES AND WAGES	1,191,561	1,160,959	1,174,865	1,231,022	1,289,540	1,337,972
PERSONNEL BENEFITS	525,703	536,079	565,823	597,274	688,862	716,200
SUPPLIES	14,756	16,482	10,461	14,622	43,541	43,541
OTHER SERVICES AND CHARGES	213,273	230,389	256,855	289,537	371,952	375,852
INTERGOVERNMENTAL SERVICES	106,390	95,883	109,397	106,581	-	-
DEBT SERVICE PRINCIPAL	1,396,603	11,441,381	1,786,400	2,096,673	1,897,215	1,971,020
DEBT SERVICE INTEREST/COSTS	475,680	924,795	835,127	766,715	720,191	673,278
TOTAL EXPENDITURE	3,923,967	14,405,968	4,738,928	5,602,422	5,011,301	5,117,864

Department Budgets

Finance Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	1,702,645	1,698,885	1,873,519	1,873,523	1,918,715	1,918,715
FINES AND PENALTIES	50	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	19	26	-	-
TOTAL REVENUE	1,702,695	1,698,885	1,873,538	1,873,549	1,918,715	1,918,715

Finance Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	1,188,356	1,158,930	1,170,650	1,229,404	1,286,378	1,334,810
OVERTIME AND HAZARD DUTY	3,205	2,029	4,215	1,618	3,162	3,162
SALARIES AND WAGES	1,191,561	1,160,959	1,174,865	1,231,022	1,289,540	1,337,972
PERSONNEL BENEFITS	525,703	536,079	565,823	597,274	688,862	716,200
PERSONNEL BENEFITS	525,703	536,079	565,823	597,274	688,862	716,200
OFFICE AND OPERATING SUPPLIES	9,625	10,250	8,402	10,245	38,010	38,010
SMALL TOOLS AND MINOR EQUIPMENT	5,085	6,232	2,019	4,364	5,531	5,531
WAREHOUSE	46	-	40	13	-	-
SUPPLIES	14,756	16,482	10,461	14,622	43,541	43,541
PROFESSIONAL SERVICES	68,187	85,359	73,306	109,424	51,113	51,113
COMMUNICATION	21,994	20,461	21,998	20,176	27,362	27,362
TRAVEL	1,770	1,813	1,694	3,850	5,392	5,392
TAXES & OPERATING ASSESSMENTS	-	-	-	-	-	-
OPERATING RENTALS AND LEASES	78,681	77,907	103,471	99,668	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	15,071	40,931	40,931
MISCELLANEOUS	9,245	10,198	11,261	32,120	142,922	142,922
OTHER SERVICES AND CHARGES	213,273	230,389	256,855	289,537	371,952	375,852
INTERGOVERNMENTAL PROF SERV	106,390	95,883	109,397	106,581	-	-
INTERGOVERNMENTAL SERVICES	106,390	95,883	109,397	106,581	-	-
TOTAL EXPENDITURE	2,051,684	2,039,791	2,117,401	2,239,035	2,393,895	2,473,566

Finance Department Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-211 Finance Administration	377,998	373,661	390,880	430,018	436,376	449,832
001-213 Finance Services	1,572,863	1,563,388	1,629,761	1,705,414	1,844,246	1,906,701
001-214 Records, Microfilm	100,823	102,742	96,760	103,603	113,273	117,033
General Fund Expenditures	2,051,684	2,039,791	2,117,401	2,239,035	2,393,895	2,473,566
224-911 Debt Service Administration	261,335	266,507	264,707	267,707	269,363	274,813
225-911 Debt Service Administration	1,274,377	1,316,019	1,355,051	1,396,051	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	17,963	17,964	17,964
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	2,621,527	3,363,388	2,617,406	2,644,298
TOTAL EXPENDITURE	3,923,967	14,405,968	4,738,928	5,602,422	5,011,301	5,117,864

Group Descriptions

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

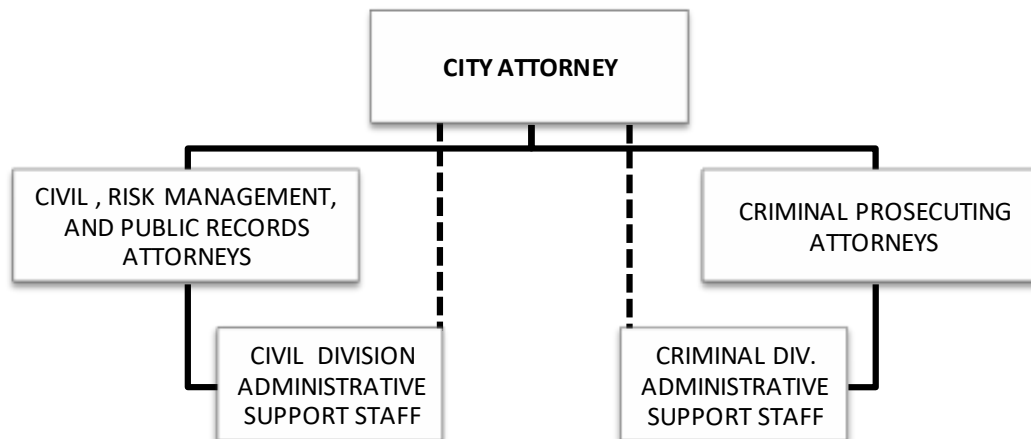
The Finance Services group includes Utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

Records management and microfilm retains the records for City.

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

Finance Services	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Received unmodified State Audit Report for fiscal year	yes	yes	yes	yes	yes	yes	yes	yes	yes	
*City Bond Rating - Moody's (unlimited / limited tax bonds)	Aa3/A1	Aa3/Aa2	Aa2/Aa2	Aa2/Aa2	Aa2/AA+	Aa2/AA+	Aa2/AA+	Aa2/AA+	Aa2/AA+	Aa2/AA+

Legal Department



Department Mission

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

Description of Services

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

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

2019-2020 Work Plan

- The Legal Department work plan tracks with the council, mayoral, and departmental work plans.
- Civil Projects: Implement new public records software; code enforcement ordinance; defense litigation (tort, labor related, regulatory, environmental); land use appeals; land and property transactions; wastewater treatment regulation; Comcast franchise.
- Criminal Justice: ongoing work with law enforcement, court, social and health services, and Whatcom County on incarceration and alternatives to incarceration; institutionalize domestic violence advocate functions.

Budget Summary

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

Legal Department All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	25,532	17,813	12,460	12,532	12,129	12,129
CHARGES FOR GOODS AND SERVICES	1,541,618	1,522,414	1,561,231	1,556,017	1,539,156	1,539,156
FINES AND PENALTIES	7,891	8,929	8,005	12,427	35,646	35,646
MISCELLANEOUS REVENUE	48,649	23,729	56,862	40,821	-	-
TOTAL REVENUE	1,623,689	1,572,884	1,638,558	1,621,797	1,586,931	1,586,931
SALARIES AND WAGES	1,080,534	1,161,949	1,200,610	1,235,421	1,279,190	1,317,265
PERSONNEL BENEFITS	400,889	455,528	477,237	505,264	594,774	615,530
SUPPLIES	21,533	26,655	29,377	11,096	25,715	25,715
OTHER SERVICES AND CHARGES	1,029,765	990,200	1,200,843	1,162,387	1,488,766	1,491,360
INTERGOVERNMENTAL SERVICES	312	150	85	158	-	-
TOTAL EXPENDITURE	2,533,033	2,634,483	2,908,152	2,914,327	3,388,444	3,449,870

Legal Department General Fund Revenues	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	25,532	17,813	12,460	12,532	12,129	12,129
CHARGES FOR GOODS AND SERVICES	442,357	423,153	474,728	469,513	569,156	569,156
FINES AND PENALTIES	7,891	8,929	8,005	12,427	35,646	35,646
MISCELLANEOUS REVENUE	50	-	-	-	-	-
TOTAL REVENUE	475,830	449,895	495,193	494,472	616,931	616,931

Legal Department General Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
SALARIES AND WAGES	946,145	1,023,784	1,056,887	1,086,786	1,127,622	1,161,150
SALARIES AND WAGES	946,145	1,023,784	1,056,887	1,086,786	1,127,622	1,161,150
PERSONNEL BENEFITS	349,954	400,184	419,626	444,201	525,604	543,918
PERSONNEL BENEFITS	349,954	400,184	419,626	444,201	525,604	543,918
OFFICE AND OPERATING SUPPLIES	18,814	23,035	13,557	8,007	18,943	18,943
SMALL TOOLS AND MINOR EQUIPMENT	493	824	2,665	-	1,575	1,575
WAREHOUSE	-	1	20	-	-	-
SUPPLIES	19,307	23,860	16,242	8,007	20,518	20,518
PROFESSIONAL SERVICES	112,091	43,095	43,830	72,662	248,203	248,203
COMMUNICATION	10,622	10,382	10,236	10,110	12,179	12,179
TRAVEL	3,257	4,400	3,962	3,874	5,551	5,551
OPERATING RENTALS AND LEASES	77,471	77,322	85,083	75,613	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	5,086	5,556	5,556
MISCELLANEOUS	5,440	5,729	7,835	6,013	12,759	12,759
OTHER SERVICES AND CHARGES	238,343	170,427	185,878	203,198	391,303	393,897
INTERGOVERNMENTAL PROF SERV	84	-	-	-	-	-
INTERGOVERNMENTAL SERVICES	84	-	-	-	-	-
TOTAL EXPENDITURE	1,553,833	1,618,255	1,678,633	1,742,192	2,065,047	2,119,483

Department Budgets

Legal Department Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-261 Legal Services	1,538,870	1,603,292	1,664,204	1,727,764	2,051,877	2,106,313
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	1,678,633	1,742,192	2,065,047	2,119,483
550-263 Claims, Litigation & Insurance	979,200	1,016,228	1,229,520	1,172,135	1,323,397	1,330,387
Claims & Litigation Fund Expenditures	979,200	1,016,228	1,229,520	1,172,135	1,323,397	1,330,387
TOTAL EXPENDITURE	2,533,033	2,634,483	2,908,152	2,914,327	3,388,444	3,449,870

Group Descriptions

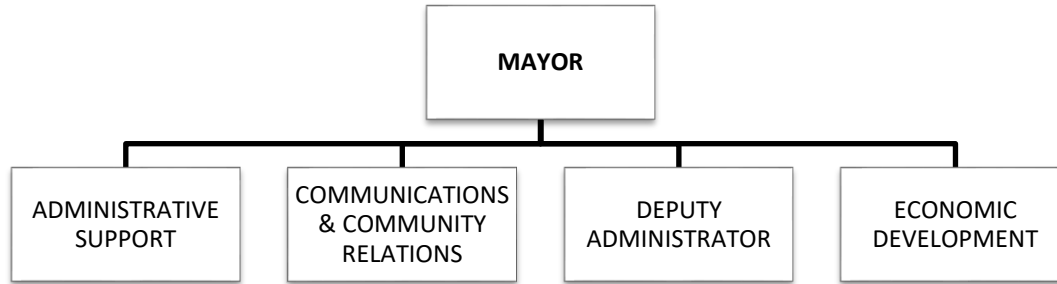
The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and City departments. This group also manages fulfilling requests for public records.

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

Legal Services Group	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Criminal Filings	4,138	3,844	3,576	3,442	3,631	2,972	2,682	2,744	2,463	2,543
Filings per Criminal Attorney	1,380	1,282	1,192	1,147	1,210	990	894	914	821	847
Percent of overall budget for outside counsel	2%	9%	11%	4%	1%	3%	4%	3%	2%	3%
Public Disclosure Requests	378	361	462	301	238	273	541	1,220	1,515	2,138
DV Advocate Contacts	1,537	1,437	1,528	2,183	1,947	1,940	1,947	2,213	2,020	2,227

Claims Litigation & Insurance Group	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Claims filed	79	48	58	48	35	52	59	60	52	53
Amount paid for claims (thousands)	\$622.3	\$ 48.7	\$139.6	\$463.7	\$113.0	\$121.7	\$105.9	\$159.7	\$326.6	\$272.4

Executive Department



City of Bellingham Mission

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

Executive Department Mission

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

Description of Services

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

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

Department Budgets

2019-2020 Work Plan

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

Budget Summary

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

Executive Department - Mayor's Office	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	562,000	559,519	645,935	646,235	672,859	672,859
MISCELLANEOUS REVENUE	37	455	-	-	-	-
TOTAL REVENUE	562,037	559,974	645,935	646,235	672,859	672,859
SALARIES AND WAGES	492,254	529,717	545,814	552,038	628,112	651,505
PERSONNEL BENEFITS	176,732	195,414	201,521	207,117	357,231	267,162
SUPPLIES	23,732	13,834	10,794	13,121	12,621	12,621
OTHER SERVICES AND CHARGES	168,201	117,890	135,481	138,128	163,156	164,825
TOTAL EXPENDITURE	860,919	856,855	893,610	910,404	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 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
CHARGES FOR GOODS AND SERVICES	286,993	285,642	337,312	337,312	472,892	472,892
MISCELLANEOUS REVENUE	-	-	-	895	-	-
TOTAL REVENUE	286,993	285,642	337,312	338,207	472,892	472,892
SALARIES AND WAGES	298,487	313,383	328,495	316,799	370,132	384,655
PERSONNEL BENEFITS	130,500	140,963	147,309	148,666	185,540	193,130
SUPPLIES	9,236	6,420	11,509	9,282	7,484	7,484
OTHER SERVICES AND CHARGES	54,475	57,588	80,752	88,794	81,138	83,284
TOTAL EXPENDITURE	492,697	518,354	568,065	563,541	644,294	668,553

Department Budgets

Non-Departmental

The non-departmental budget includes items that are City-wide in nature. It is managed by the Finance Department.

Non-Departmental All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
INTERGOVERNMENTAL REVENUE	-	-	-	7,476	-	-
CHARGES FOR GOODS AND SERVICES	255,914	227,214	273,782	273,739	294,894	294,894
MISCELLANEOUS REVENUE	-	-	-	170	-	-
TOTAL REVENUE	255,914	227,214	273,782	281,385	294,894	294,894
NON-EXPENDITURES	3,766,224	4,847,042	3,856,673	3,175,446	3,445,799	3,264,079
OTHER SERVICES AND CHARGES	954,688	1,127,761	1,115,889	1,140,385	1,361,965	1,361,320
INTERGOVERNMENTAL SERVICES	492,759	543,615	182,003	1,264,633	276,000	276,000
TOTAL EXPENDITURE	5,213,671	6,518,418	5,154,565	5,580,464	5,083,764	4,901,399

Non-Departmental Expenditures, Fund - Group	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
001-951 Non-Departmental	3,795,997	3,836,001	2,660,404	4,081,375	3,780,084	2,577,736
General Fund Expenditures	3,795,997	3,836,001	2,660,404	4,081,375	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	683,228	572,341	1,522,341
REET Funds Expenditures	1,358,566	676,388	927,968	695,602	2,495,147	1,945,147
227-951 Non-Dept Misc Services	-	1,068,075	-	-	-	-
Debt Funds Expenditures	-	1,068,075	-	-	-	-
TOTAL EXPENDITURE	5,154,563	5,580,464	3,588,372	4,776,977	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.

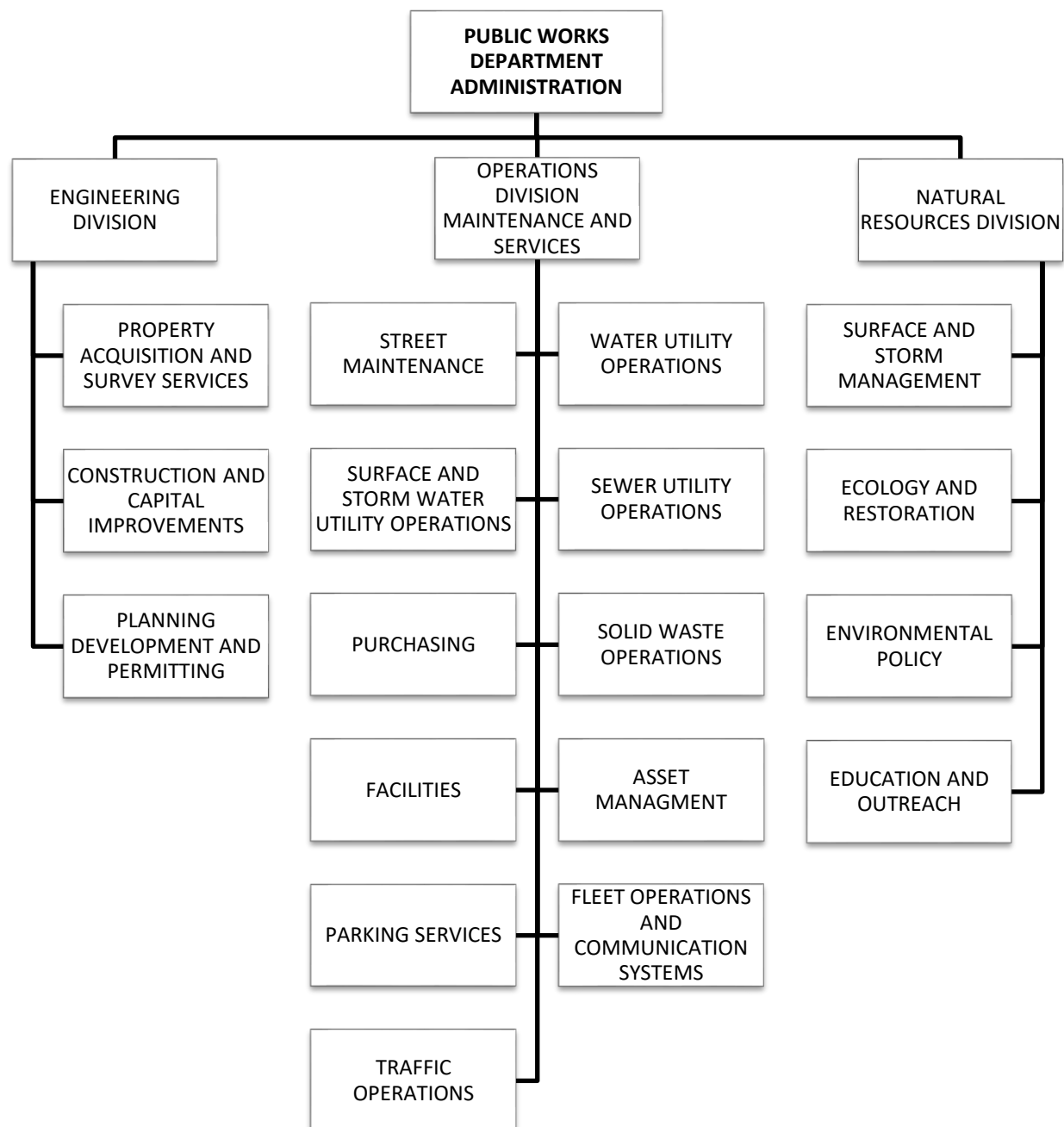
PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis. For more information about the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

Budget Summary

Public Facilities District Distinct Component Unit	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	1,276,979	1,328,183	1,452,011	1,568,339	1,650,475	1,716,494
INTERGOVERNMENTAL REVENUE	-	1,068,075	-	-	-	-
MISCELLANEOUS REVENUE	19,474	20,780	33,277	21,483	11,068	11,400
OTHER FINANCING SOURCES	-	9,640,000	-	-	-	-
TOTAL REVENUE	1,296,453	12,057,038	1,485,287	1,589,822	1,661,543	1,727,894
OTHER SERVICES AND CHARGES	4,533	6,294	8,645	12,488	40,030	40,030
INTERGOVERNMENTAL SERVICES	33,171	28,076	11,944	13,574	-	-
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	615,999	566,472	535,036
TOTAL EXPENDITURE	1,266,074	11,945,570	1,191,457	1,411,653	1,858,271	1,934,946

Department Budget - Public Works

Public Works Department



Department Mission

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

Description of Services

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

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

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

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

2019-2020 Work Plan

- Continue testing the Phosphorus Optimized Stormwater Treatment (POST) filter, which will help meet the Lake Whatcom phosphorus TMDL, and seek approval from Ecology.
- Complete survey, wetland delineations, and 60 percent design for Bear Creek Wetland Mitigation Site.
- Update ADA Self-Evaluation and Transition Plan for Pedestrian Facilities in Public Right-of-Way.
- Complete Granary and Laurel roadways serving the Waterfront District.
- Construct the Bayview Road and F Street at-grade railroad crossings to "quiet zone" standards.
- Construct Orchard Street (James to Birchwood); construct Telegraph Road (James to Deemer).
- Replace the chlorine gas system with a hypochlorite generation system at Post Point.
- Implement new funding model for fleet acquisitions, replacements, and repairs.
- Overhaul parking management equipment and policies including costs and hours; expansion of metered parking in Fairhaven and along State Street.

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

Department Budgets

Budget Summary

Public Works Department All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
TAXES	14,647,295	15,358,232	16,204,833	17,374,422	16,863,806	17,145,636
LICENSES AND PERMITS	241,058	203,929	262,151	266,561	241,000	241,000
INTERGOVERNMENTAL REVENUE	10,253,532	4,302,707	5,640,709	8,717,000	9,713,590	14,290,148
CHARGES FOR GOODS AND SERVICES	71,210,673	77,584,597	81,053,223	83,699,101	83,282,700	83,955,425
FINES AND PENALTIES	840,946	873,115	672,650	521,602	528,601	528,601
MISCELLANEOUS REVENUE	3,747,385	1,567,049	2,461,702	3,012,633	12,188,815	884,809
GAINS LOSSES AND CAPITAL CONTRIB - PRO	6,778,726	4,093,103	617,874	1,343,079	-	-
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	12,928,730	13,414,641	5,237,640
TOTAL REVENUE	121,136,801	107,635,892	116,048,981	127,980,670	136,354,574	122,408,686
NON-EXPENDITURES	3,204,663	3,043,821	2,896,183	5,133,060	5,977,121	4,022,311
SALARIES AND WAGES	13,947,145	15,064,450	15,488,575	16,120,511	17,780,035	18,414,231
PERSONNEL BENEFITS	6,108,590	6,801,004	7,150,715	7,663,980	9,549,171	9,920,480
SUPPLIES	6,591,351	8,712,108	6,635,360	6,642,151	8,458,384	7,256,384
OTHER SERVICES AND CHARGES	47,004,874	43,377,271	46,945,117	47,897,309	72,378,041	48,867,891
INTERGOVERNMENTAL SERVICES	2,126,439	1,530,984	438,072	372,117	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	30,658,441	12,227,375	18,179,594	39,665,491	34,198,480	41,711,640
DEBT SERVICE PRINCIPAL	9,310,611	3,040,738	3,341,062	3,754,958	2,695,040	2,781,019
DEBT SERVICE INTEREST/COSTS	3,689,955	3,478,652	3,495,869	3,460,079	3,388,685	3,315,785
TOTAL EXPENDITURE	122,642,071	97,276,403	104,570,546	130,709,656	154,424,957	136,289,742

Public Works Department Expenditures by Fund	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
111 Street Fund	23,295,188	13,831,496	15,944,407	24,093,399	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	342,321	-	-
131 Olympic Pipeline Incident Fund	25,183	24,988	16,794	31,147	403,037	-
136 Environmental Remediation Fund	629,044	445,112	213,147	548,277	48,897	48,897
140 REET Funds (141 & 142)	201,768	290,446	453,475	205,656	350,000	250,000
161 Transportation Benefit Distr Fund	4,195,080	2,138,612	3,259,574	8,763,696	11,461,721	8,535,241
410 Water Funds (410 & 411)	29,273,855	26,475,811	30,678,227	35,700,552	39,886,622	29,554,606
420 Wastewater Fund	20,253,927	18,953,033	19,678,599	21,185,394	30,620,295	28,585,862
430 Storm & Surface Water Utility Fund	18,292,320	9,865,179	8,084,419	11,816,977	16,801,226	11,205,043
440 Solid Waste Fund	3,037,316	1,543,441	2,086,638	2,089,914	2,450,804	2,395,922
465 Parking Services Fund	1,990,930	2,878,256	2,422,481	2,384,890	4,219,177	2,986,328
510 Fleet Admin Funds (510 & 511)	5,664,570	5,924,404	5,982,719	8,507,308	9,524,770	7,690,773
520 Purchasing & Material Mgmt Fd	2,554,146	3,117,043	2,172,821	2,298,436	3,488,990	3,530,569
530 Facilities Fund	4,348,816	4,930,933	5,032,430	5,444,031	9,518,302	6,071,315
570 PW Admin & Engineering Fund	6,682,059	6,642,637	6,958,482	7,296,447	8,573,010	8,690,328
702 Natural Resrc Protect & Restore Fund	2,084	852	506	708	9,007	9,007
TOTAL EXPENDITURE	122,642,071	97,276,403	104,570,546	130,709,656	154,424,957	136,289,742

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 statements are found in numerical order as shown on the table above.

Public Works Department Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
111-611 Str PW Admin (Fund 570 now)	168	-	-	-	-	-
111-628 Natural Resources	311,322	172,934	185,102	1,582,701	1,185,764	666,643
111-636 Public Works Maintenance Ops	4,645,962	4,148,358	5,145,021	5,416,776	5,353,188	5,564,180
111-638 PW Transportation Management	5,725,968	4,205,037	3,081,230	2,946,073	2,921,203	2,963,895
111-643 PW Financial Management	251,164	559,227	560,949	564,410	762,121	557,311
111-661 PW Eng (most to Fund 570 now)	941,793	1,150,721	227,153	61,273	52,000	52,000
111-664 Public Works Construction	11,418,811	3,595,219	6,744,952	13,522,167	6,794,321	16,931,321
111-Street Fund	23,295,188	13,831,496	15,944,407	24,093,400	17,068,597	26,735,350
113-Paths & Trails Reserve Fund	588	587	502	501	500	500
125-Federal Bldg Fund	2,195,197	213,572	1,585,324	342,321	-	-
131-Olympic Pipeline Incident Fund	25,183	24,988	16,794	31,147	403,037	-
136-Environmental Remediation Fund	629,044	445,112	213,147	548,277	48,897	48,897
141 and 142-REET Funds	201,768	290,446	453,475	205,656	350,000	250,000
161-638 Transportation Management	-	-	8,270	-	-	-
161-661 Public Works Engineering Svcs	1,727,027	1,428,853	84,818	57,243	55,889	55,889
161-664 Public Works Construction	2,468,053	709,759	3,166,485	8,706,453	11,405,832	8,479,352
161-Transportation Benefit Dist Fund	4,195,080	2,138,612	3,259,573	8,763,696	11,461,721	8,535,241
410-628 Natural Resources	1,167,972	1,424,653	1,432,748	1,724,455	1,930,760	1,955,929
410-632 PW Treatment Plants Operations	2,739,252	3,319,288	3,069,440	3,042,113	3,622,498	3,690,463
410-634 PW Water/Wastewater Utility Op	11,382,874	12,596,158	10,710,668	11,556,502	10,755,055	10,958,598
410-643 PW Financial Management	4,908,679	932,142	1,075,147	1,987,828	2,235,614	1,952,009
410-644 PW Supervision and Technology	108,073	121,939	124,147	291	-	-
410-663 PW Capital Improvements	2,422,462	3,591,358	9,891,157	13,552,073	15,819,321	5,519,321
410-668 Watershed now in SFund 411	-	-	-	-	50,000	-
410-Water Fund	22,729,312	21,985,538	26,303,307	31,863,262	34,413,248	24,076,320
411-628 Natural Resources	-	-	64,376	258,736	793,621	798,534
411-668 PW Watershed Acquisition Mgmt	6,544,545	4,490,274	4,310,544	3,578,555	4,679,753	4,679,753
411-Watershed Subfund	6,544,545	4,490,274	4,374,920	3,837,291	5,473,374	5,478,287
420-628 Natural Resources	11,805	14,169	43,015	98,886	165,055	171,397
420-632 PW Treatment Plants Operations	6,588,380	7,655,435	8,963,060	8,103,145	11,428,588	11,574,678
420-634 PW Water/Wastewater Utility Op	6,509,459	6,503,667	6,174,604	6,793,291	6,241,199	6,286,643
420-643 PW Financial Management	3,007,586	3,001,336	3,597,586	4,095,486	4,217,836	3,902,886
420-644 PW Supervision and Technology	107,387	121,381	123,813	-	-	-
420-663 PW Capital Improvements	4,029,310	1,657,045	776,521	2,094,586	8,567,617	6,650,257
420-Wastewater Fund	20,253,927	18,953,033	19,678,599	21,185,394	30,620,295	28,585,861
430-628 Natural Resources	1,860,517	1,849,053	1,649,803	1,525,204	2,013,135	1,949,940
430-636 Public Works Maintenance Ops	4,786,248	5,340,904	4,990,049	5,424,321	6,150,317	5,859,963
430-643 PW Financial Management	-	248,952	444,235	414,856	479,489	476,766
430-663 PW Capital Improvements	11,645,556	2,426,270	1,000,332	4,320,357	680,000	680,000
430-665 NR Resoration Projects	-	-	-	132,239	7,478,286	2,238,374
430-Storm and Surface Water Fund	18,292,321	9,865,179	8,084,419	11,816,977	16,801,227	11,205,043
440-628 Natural Resources	28,804	30,962	54,281	79,075	81,745	85,818
440-636 Public Works Maintenance Ops	598,234	410,020	759,497	752,957	1,028,662	955,349
440-643 PW Financial Management	618,838	623,605	625,000	623,465	619,555	633,913
440-647 PW Solid Waste Remediation	1,791,439	478,854	647,860	634,417	720,843	720,843
440-Solid Waste Fund	3,037,315	1,543,441	2,086,638	2,089,914	2,450,805	2,395,923
465-Parking Fund	1,990,930	2,878,256	2,422,481	2,384,890	4,219,177	2,986,328
510-Fleet Fund	5,062,523	4,962,805	4,809,278	6,651,250	8,640,006	6,786,250
511-Radio Communication Subfund	602,047	961,599	1,173,441	1,856,058	884,763	904,523
520-Purchasing Fund	2,554,146	3,117,043	2,172,821	2,298,436	3,488,990	3,530,569
530-Facilities Fund	4,348,816	4,930,933	5,032,430	5,444,031	9,518,302	6,071,315
570-PW Admin & Engineering Fund	6,682,059	6,642,637	6,958,482	7,296,447	8,573,010	8,690,328
702-Natural Resrce Protect Restore Fnd	2,084	852	506	708	9,007	9,007
PUBLIC WORKS TOTAL EXPENDITURES	122,642,071	97,276,403	104,570,546	130,709,656	154,424,957	136,289,742

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

Department Budgets

Public Works Department Street Funds Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
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	1,590,156	1,717,460	1,770,441
OVERTIME AND HAZARD DUTY	16,473	28,524	37,264	32,197	31,000	31,000
SALARIES AND WAGES	1,274,847	1,570,964	1,564,465	1,622,353	1,748,460	1,801,442
PERSONNEL BENEFITS	562,649	678,617	682,229	796,049	917,931	951,213
PERSONNEL BENEFITS	562,649	678,617	682,229	796,049	917,931	951,213
OFFICE AND OPERATING SUPPLIES	320,166	383,055	537,560	537,104	500,257	500,257
FUEL CONSUMED	44,608	42,362	48,833	69,781	65,200	65,200
SMALL TOOLS AND MINOR EQUIPMENT	129,803	14,841	63,479	87,948	45,000	45,000
WAREHOUSE	102,679	90,396	109,597	36,126	-	-
SUPPLIES	597,256	530,655	759,469	730,958	610,457	610,457
PROFESSIONAL SERVICES	4,373,495	3,978,137	5,264,582	4,596,346	3,930,962	3,570,962
COMMUNICATION	6,325	6,347	5,373	6,149	7,905	7,905
TRAVEL	18,188	8,139	16,793	6,003	15,250	15,250
TAXES & OPERATING ASSESSMENTS	96	83	85	59	-	-
OPERATING RENTALS AND LEASES	344,410	326,258	334,500	434,056	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	1,194,083	1,321,864	1,321,864
REPAIRS & MAINTENANCE	5,346,612	2,808,374	1,523,274	1,716,344	1,664,762	1,671,762
MISCELLANEOUS	14,594	43,578	38,790	62,985	78,460	78,460
OTHER SERVICES AND CHARGES	11,376,538	8,512,245	8,616,835	8,051,595	7,415,129	7,063,428
INTERGOVERNMENTAL PROF SERV	114,631	74,730	89,348	51,638	-	-
INTERGOVERNMENTAL SERVICES	114,631	74,730	89,348	51,638	-	-
LAND	1,097,864	63,554	45,464	1,353,187	400,000	400,000
OTHER IMPROVEMENTS	7,921,737	1,752,213	3,471,879	10,776,744	5,215,000	15,352,000
MACHINERY AND EQUIPMENT	21,843	64,678	124,270	26,967	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,041,445	1,880,445	3,641,613	12,156,898	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	24,093,901	17,069,097	26,735,850

Public Works Department Water / Watershed Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
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	3,143,583	3,135,969	3,262,089
OVERTIME AND HAZARD DUTY	98,593	161,204	139,522	97,571	88,170	88,170
SALARIES AND WAGES	2,691,560	3,064,835	3,118,704	3,241,154	3,224,139	3,350,259
PERSONNEL BENEFITS	1,136,815	1,314,900	1,386,524	1,498,638	1,729,878	1,799,050
PERSONNEL BENEFITS	1,136,815	1,314,900	1,386,524	1,498,638	1,729,878	1,799,050
OFFICE AND OPERATING SUPPLIES	734,619	1,418,162	691,812	887,892	1,309,039	1,308,639
FUEL CONSUMED	58,628	72,882	74,252	121,077	87,558	87,558
SMALL TOOLS AND MINOR EQUIPMENT	125,804	71,992	122,381	131,508	65,462	66,062
WAREHOUSE	1,005,630	1,551,526	623,783	294,151	-	-
SUPPLIES	1,924,681	3,114,562	1,512,229	1,434,628	1,462,059	1,462,259
PROFESSIONAL SERVICES	5,548,158	4,527,777	4,441,023	5,665,648	3,709,609	3,689,609
COMMUNICATION	26,518	29,717	24,848	47,011	50,251	50,251
TRAVEL	11,728	22,161	26,582	25,415	34,131	34,131
TAXES & OPERATING ASSESSMENTS	5,037,764	5,418,711	5,593,855	5,876,012	5,665,235	5,765,235
OPERATING RENTALS AND LEASES	372,052	365,330	420,686	525,325	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	458,162	470,275	470,275
REPAIRS & MAINTENANCE	709,636	511,025	450,282	522,737	14,519,587	1,194,587
MISCELLANEOUS	151,048	294,271	177,260	394,598	672,339	672,339
OTHER SERVICES AND CHARGES	12,361,356	11,783,948	11,671,645	13,610,089	25,634,932	12,391,030
INTERGOVERNMENTAL PROF SERV	245,354	322,379	265,863	244,844	-	-
INTERGOVERNMENTAL SERVICES	245,354	322,379	265,863	244,844	-	-
LAND	3,000	475,711	301,362	732,612	2,600,000	2,600,000
OTHER IMPROVEMENTS	1,153,744	15,668	483,543	1,832,349	-	-
MACHINERY AND EQUIPMENT	-	24,498	63,522	-	-	-
CONSTRUCTION OF FIXED ASSETS	393,810	2,611,050	8,976,256	8,962,538	2,000,000	5,000,000
CAPITAL OUTLAYS (6000 EXP OBJ)	1,550,553	3,126,926	9,824,682	11,527,499	4,600,000	7,600,000
REVENUE BONDS	5,748,328	1,920,000	1,348,000	1,393,000	673,000	707,000
OTHER NOTES	2,802,283	108,536	253,947	585,461	428,258	433,148
DEBT SERVICE PRINCIPAL	8,550,611	2,028,536	1,601,947	1,978,461	1,101,258	1,140,148
INTEREST ON INTERFUND DEBT	434	6,491	-	-	-	-
INTEREST ON LT EXTERNAL DEBT	397,443	278,313	236,034	260,413	234,356	211,861
DEBT ISSUE COSTS	56,906	-	-	-	-	-
DEBT REGISTRATION COSTS	1,275	626	600	326	-	-
OTHER INTEREST AND DEBT SVC COSTS	-	-	-	7,000	-	-
DEBT SERVICE INTEREST/COSTS	456,058	285,431	236,634	267,740	234,356	211,861
TOTAL EXPENDITURE	29,273,855	26,475,811	30,678,227	35,700,552	39,886,622	29,554,606

Department Budgets

Public Works Department Wastewater Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BAD DEBT EXPENSE	4,869	13,554	-	-	-	-
TRANSFERS OUT	84,000	62,400	60,000	897,500	900,000	600,000
NON-EXPENDITURES	88,869	75,954	60,000	897,500	900,000	600,000
SALARIES AND WAGES	2,435,741	2,662,170	2,761,922	2,898,013	3,145,496	3,262,232
OVERTIME AND HAZARD DUTY	127,300	125,551	162,775	162,541	138,840	138,840
SALARIES AND WAGES	2,563,041	2,787,722	2,924,697	3,060,554	3,284,336	3,401,072
PERSONNEL BENEFITS	1,102,189	1,256,203	1,338,179	1,442,227	1,730,288	1,797,168
PERSONNEL BENEFITS	1,102,189	1,256,203	1,338,179	1,442,227	1,730,288	1,797,168
OFFICE AND OPERATING SUPPLIES	1,090,881	1,009,681	1,265,502	1,428,061	1,309,910	1,309,710
FUEL CONSUMED	49,873	51,478	34,772	61,846	73,111	73,111
SMALL TOOLS AND MINOR EQUIPMENT	135,114	106,957	88,594	147,468	62,692	62,692
WAREHOUSE	55,238	67,200	58,019	19,746	-	-
SUPPLIES	1,331,106	1,235,316	1,446,888	1,657,120	1,445,713	1,445,513
PROFESSIONAL SERVICES	2,822,242	2,623,321	3,354,069	2,919,164	3,199,888	3,199,888
COMMUNICATION	12,447	11,397	13,396	13,622	26,347	26,347
TRAVEL	4,681	7,955	16,153	12,595	15,235	15,235
TAXES & OPERATING ASSESSMENTS	2,793,627	3,006,745	3,151,985	3,370,546	2,827,331	2,827,331
OPERATING RENTALS AND LEASES	269,115	359,178	401,317	469,436	400,403	404,864
INSURANCE	58,543	58,543	65,996	65,996	63,617	63,617
UTILITY SERVICE	1,221,928	1,464,670	1,193,048	1,309,805	1,400,903	1,400,903
REPAIRS & MAINTENANCE	855,424	1,252,994	1,702,166	656,458	3,710,158	3,720,158
MISCELLANEOUS	184,372	216,075	277,835	280,384	271,241	271,241
OTHER SERVICES AND CHARGES	8,222,379	9,000,878	10,175,966	9,098,006	11,915,123	11,929,583
INTERGOVERNMENTAL PROF SERV	18,818	14,747	17,461	44,160	-	-
INTERGOVERNMENTAL SERVICES	18,818	14,747	17,461	44,160	-	-
LAND	118,769	-	-	-	-	-
OTHER IMPROVEMENTS	1,736,354	1,482,437	77,545	1,379,548	50,000	50,000
MACHINERY AND EQUIPMENT	69,038	53,047	40,277	10,793	15,000	15,000
CONSTRUCTION OF FIXED ASSETS	1,995,778	45,394	-	-	7,962,000	6,044,640
CAPITAL OUTLAYS (6000 EXP OBJ)	3,919,939	1,580,877	117,822	1,390,341	8,027,000	6,109,640
REVENUE BONDS	300,000	300,000	915,000	945,000	695,000	710,000
DEBT SERVICE PRINCIPAL	300,000	300,000	915,000	945,000	695,000	710,000
INTEREST ON LT EXTERNAL DEBT	2,706,736	2,700,736	2,681,986	2,644,886	2,622,836	2,592,886
DEBT REGISTRATION COSTS	850	600	600	600	-	-
OTHER INTEREST AND DEBT SVC COSTS	-	-	-	5,000	-	-
DEBT SERVICE INTEREST/COSTS	2,707,586	2,701,336	2,682,586	2,650,486	2,622,836	2,592,886
TOTAL EXPENDITURE	20,253,927	18,953,033	19,678,599	21,185,394	30,620,295	28,585,862

Public Works Department Storm and Surface Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
BAD DEBT EXPENSE	94,921	73,763	60,000	285,000	400,000	100,000
TRANSFERS OUT	103,736	87,199	60,000	285,000	400,000	100,000
NON-EXPENDITURES	1,247,273	1,338,816	1,328,315	1,364,575	1,899,444	1,973,638
SALARIES AND WAGES	11,321	16,783	19,020	16,569	15,200	15,200
OVERTIME AND HAZARD DUTY	1,258,594	1,355,600	1,347,335	1,381,144	1,914,644	1,988,838
SALARIES AND WAGES	553,526	636,119	676,011	687,880	1,042,642	1,084,515
PERSONNEL BENEFITS	553,526	636,119	676,011	687,880	1,042,642	1,084,515
PERSONNEL BENEFITS	182,233	178,700	121,771	176,788	199,875	201,875
OFFICE AND OPERATING SUPPLIES	36,570	38,795	47,980	60,040	62,600	62,600
FUEL CONSUMED	84,993	27,933	40,702	33,253	48,000	44,000
SMALL TOOLS AND MINOR EQUIPMENT	45,289	55,843	52,145	35,356	-	-
WAREHOUSE	349,085	301,271	262,597	305,438	310,475	308,475
SUPPLIES	3,300,740	3,372,541	3,287,952	3,437,916	2,722,564	2,632,564
PROFESSIONAL SERVICES	7,508	5,973	8,515	8,973	13,081	13,081
COMMUNICATION	13,049	5,688	11,108	6,624	14,300	14,300
TRAVEL	899,452	1,009,234	1,045,849	1,070,710	1,119,000	1,119,000
TAXES & OPERATING ASSESSMENTS	218,308	394,920	439,869	488,029	521,571	522,856
OPERATING RENTALS AND LEASES	20,920	20,920	24,285	24,285	25,566	25,566
INSURANCE	15,118	51,684	14,806	15,020	19,000	19,000
UTILITY SERVICE	401,666	288,366	296,503	362,172	7,903,094	2,664,282
REPAIRS & MAINTENANCE	105,882	134,386	114,644	158,050	135,800	135,800
MISCELLANEOUS	4,982,644	5,283,712	5,243,531	5,571,780	12,473,976	7,146,449
OTHER SERVICES AND CHARGES	1,277	3,466	710	-	-	-
INTERGOVERNMENTAL PROF SERV	1,277	3,466	710	-	-	-
INTERGOVERNMENTAL SERVICES	404,271	30	-	-	-	-
LAND	7,930,719	1,620,251	50,000	879,699	-	-
OTHER IMPROVEMENTS	488,665	191,013	-	-	80,000	-
MACHINERY AND EQUIPMENT	2,219,804	137,566	-	2,291,180	100,000	100,000
CONSTRUCTION OF FIXED ASSETS	11,043,459	1,948,860	50,000	3,170,879	180,000	100,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	232,202	339,116	341,497	403,781	410,871
OTHER NOTES	-	232,202	339,116	341,497	403,781	410,871
DEBT SERVICE PRINCIPAL	-	16,750	105,119	73,358	75,707	65,895
INTEREST ON LT EXTERNAL DEBT	-	16,750	105,119	73,358	75,707	65,895
DEBT SERVICE INTEREST/COSTS	18,292,320	9,865,179	8,084,419	11,816,977	16,801,226	11,205,043
TOTAL EXPENDITURE	18,292,320	9,865,179	8,084,419	11,816,977	16,801,226	11,205,043

Department Budgets

Public Works Department Solid Waste Fund Expenditures	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
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	165,888	127,091	130,704
OVERTIME AND HAZARD DUTY	-	5,027	5,072	1,899	-	-
SALARIES AND WAGES	122,177	67,160	139,010	167,787	127,091	130,704
PERSONNEL BENEFITS	53,621	46,664	51,127	45,290	36,475	37,987
PERSONNEL BENEFITS	53,621	46,664	51,127	45,290	36,475	37,987
OFFICE AND OPERATING SUPPLIES	4,602	11,861	4,068	2,037	27,318	27,318
FUEL CONSUMED	993	-	721	1,163	3,016	3,016
SMALL TOOLS AND MINOR EQUIPMENT	-	8	1,014	354	2,414	2,414
WAREHOUSE	707	1,250	2,027	624	-	-
SUPPLIES	6,302	13,119	7,830	4,178	32,747	32,747
PROFESSIONAL SERVICES	292,651	313,681	573,205	279,935	855,792	855,792
TAXES & OPERATING ASSESSMENTS	1,646	-	-	-	1,192	1,192
OPERATING RENTALS AND LEASES	17,934	16,536	31,690	40,301	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	50,817	12,545	12,545
REPAIRS & MAINTENANCE	994	994	1,901	216,130	42,139	42,139
MISCELLANEOUS	1,210	80	179	59	-	-
OTHER SERVICES AND CHARGES	457,119	358,410	642,859	588,617	934,936	935,572
INTERGOVERNMENTAL PROF SERV	19,258	21,817	5,812	578	-	-
INTERGOVERNMENTAL SERVICES	19,258	21,817	5,812	578	-	-
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	132,865	124,555	113,913
DEBT REGISTRATION COSTS	1,101	600	600	600	-	-
DEBT SERVICE INTEREST/COSTS	158,838	143,605	140,000	133,465	124,555	113,913
TOTAL EXPENDITURE	3,037,316	1,543,441	2,086,638	2,089,914	2,450,804	2,395,922

Public Works Department Expenditures by Group, All Funds	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL (P) 2018	ADOPTED 2019	ADOPTED 2020
611G Public Works Administration	1,986,211	2,063,863	2,212,444	2,201,625	2,638,135	2,607,360
628G Natural Resources	3,407,686	3,517,611	3,446,625	5,300,912	6,582,123	5,637,268
632G PW Treatment Plants Operations	9,327,632	10,974,723	12,032,500	11,145,259	15,051,086	15,265,142
634G PW Water/Wastewater Utility Ops	17,892,332	19,099,825	16,885,273	18,349,792	16,996,255	17,245,241
636G Public Works Maintenance Ops	10,030,445	9,899,282	10,894,567	11,594,055	12,532,167	12,379,492
638G PW Transportation Management	8,297,225	7,952,150	6,487,763	7,119,995	7,862,444	6,692,046
642G Purchasing and Material Mgmt Ops	2,554,146	3,117,043	2,172,821	2,298,436	3,488,990	3,530,569
643G PW Financial Management	8,786,267	5,365,262	6,302,917	7,686,044	8,314,615	7,522,885
644G PW Supervision and Technology	1,041,251	1,126,567	1,100,548	923,242	1,359,796	1,391,392
645G Public Works Fleet Operations	5,062,381	4,962,805	4,809,278	6,651,250	8,640,006	6,786,250
646G Public Works Facilities Ops	3,592,022	3,665,932	4,052,698	4,618,702	4,640,600	4,740,104
647G PW Solid Waste Remediation	2,420,483	923,967	861,008	1,182,694	769,740	769,740
648G Facilities Capital Maintenance	412,346	889,768	1,053,108	489,835	4,450,000	900,000
649G QECB Bond	330,103	331,530	331,530	335,030	331,230	331,230
661G Public Works Engineering Svcs	6,539,633	6,275,689	4,205,925	4,290,888	4,683,467	4,799,965
663G PW Capital Improvements	18,097,328	7,674,673	11,668,010	19,967,017	25,066,939	12,849,579
664G Public Works Construction	14,076,099	4,490,099	9,921,141	22,428,297	18,550,154	25,660,674
665G Natural Resources Restoration Proj.	0	0	0	132,239	7,528,286	2,238,374
668G PW Watershed Acquisition/Mgmt	6,544,545	4,490,274	4,310,544	3,578,555	4,679,753	4,679,753
671G Commercial Leasing	2,243,937	455,342	1,821,848	415,789	259,172	262,681
TOTAL EXPENDITURE	122,642,071	97,276,403	104,570,546	130,709,656	154,424,957	136,289,742

Group Descriptions

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

The Natural Resources group provides water monitoring, environmental policy and education, and environmental restoration construction projects. The group works toward completion of the Lake Whatcom Management Work Plan. Funding comes from multiple sources.

Public Works Treatment Plants Operations accounts for operation of both the water and wastewater treatment plants. This group is funded by both Water and Wastewater funds.

The Public Works Water / Wastewater Utility Operations group maintains the water distribution and sewer collection systems. This group is funded by both Water and Wastewater funds.

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, and solid waste code enforcement.

The Public Works Transportation Management group manages the parking structure and on-street parking in the City. This group also is responsible for maintaining traffic signals and signage, and managing communication and fiber optic systems.

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

Department Budgets

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

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

The Fleet group manages fleet replacement funding, acquisition and maintenance

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

The Solid Waste Remediation group accounts for projects that qualify for use of Solid Waste Funds due to remediation needs, such as landfill cleanup projects.

The Facilities Capital Maintenance group was created to replace the former Capital Maintenance Fund that no longer qualifies as a Special Revenue Fund due to changes in accounting rules. Citywide maintenance and improvement projects may be tracked in this group.

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

Public Works Engineering Services provides project engineering for the department and as a service to other city departments. This group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. The City's commute trip reduction program is in this group. This group is funded through the Public Works Administration and Engineering Fund. The costs are recovered through charges to other departments or through the department's internal cost recovery program.

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

The Public Works Construction group accounts for the cost of all capital construction for Streets and related work such as sidewalks, storm drainage, street lighting, and traffic control.

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

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

Treatment Plants Data	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
WATER FILTRATION PLANT										
Millions of Gallons of Water Treated per Day	9.37	8.92	8.82	8.54	8.18	7.84	7.18	7.46	7.84	8.65
Clarity of the drinking water measured by actual NTU	0.04	0.04	0.04	0.03	0.04	0.04	0.03	0.03	0.03	0.03
WASTEWATER - POST POINT POLLUTION CONTROL PLANT										
Plant Flow - Millions of Gallons per Day	12.80	12.17	12.20	12.70	11.72	12.45	12.00	12.16	12.27	11.72
Sludge Incineration - Tons	4,481	3,864	4,327	4,178	3,718	3,582	3,575	3,910	4,082	4,021

Storm and Surface Water Maintenance Data	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
# of outfall retrofits completed in Lk Whatcom Watershed	0	3	3	6	0	2	2	0	2	0
# of stormwater inspections conducted in the Lake Whatcom watershed	2,737	3,468	5,699	4,309	4,122	7,580	3,369	658	481	205

Engineering, Capital and Construction Data	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Miles of Street Resurfaced	2.44	5.91	5.05	4.65	5.73	2.65	1.75	0.84	1.82	0.91
Feet of Water Main Replaced	4,628	1,685	18,188	6,264	4,148	3,057	8,626	4,301	4,423	4,603
Feet of Wastewater Main Replaced	22,787	23,598	27,964	5,586	27,192	2,265	11,095	1,975	-	-

Watershed Acquisition Mgmt Data	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Current Yr Acquisitions - Acres	28	77	-	369	29	105	-	86	8	17
Cumulative Acres Acquired	1,313	1,390	1,390	1,759	1,788	1,893	1,893	1,979	1,987	2,004
Cost of Acquisitions by Year (millions)	\$1.945	\$1.566	\$0.770	\$5.182	\$0.214	\$1.017	\$0.000	\$0.474	\$0.300	\$0.731

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

Capital Outlay

The Finance Department establishes capitalization thresholds used to prepare capital budgets based on Generally Accepted Accounting Practices and state law. Most expenditures of less than \$50,000 per single item are budgeted as operating expenditures rather than capital expenditures. At the completion of a capital project, all related labor, materials, and services costs are added to capital outlay for the project to arrive at the total project cost and value of the asset.

Purpose

The Capital Facilities Plan (CFP) is a strategic financing plan matching the costs of future capital improvements and purchases to anticipated revenues. The CFP establishes priorities by estimating costs, identifying funding sources, and proposing an implementation schedule for all facility or infrastructure-related capital projects and acquisitions.

The CFP is a six-year rolling plan that is revised annually to reflect varying conditions. The CFP includes 2017-18 capital expenditures for City Council adoption and an estimate of future capital needs for 2019-2022 to guide future capital decisions. The adoption of the CFP contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered part of the Capital Facilities element of the Comprehensive Plan. The CFP also incorporates the Bellingham School District's Capital Facilities Plan by reference.

Only the appropriations for the 2017-18 biennium are authorized by Council with budget adoption. Projects identified for the remaining four years may be altered due to cost or varying conditions.

Existing City Assets

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

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

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

Capital Facilities Plan Process

The CFP is updated bi-annually by soliciting capital funding requests from departments, which are then reviewed by City administration. In 2010, a limited term Capital Facilities Task Force examined capital spending priorities and funding mechanisms.

Policy and planning documents adopted by City Council and the priorities established in the City's Financial Management Guidelines are considered when identifying capital projects to include in the budget and CFP. A list of some of the planning processes and documents considered when developing the CFP follows. Many of the multi-year plans also include annual updates or work plans.

Planning Horizon 20 - 50 Years

[City of Bellingham Legacies](#)

[Waterfront Planning](#)

Planning Horizon 20 Years

[City of Bellingham Strategic Commitments](#)

[City of Bellingham Comprehensive Plan](#)

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

[Downtown Plan](#)

Whatcom County Coordinated Sewer/Water Service Area Plan

Planning Horizon 5 Years

[Bellingham Park, Recreation and Open Space Master Plan](#) (resources quick link box)

[City of Bellingham Transportation Improvement Plan](#)

[Community Development Consolidated Plan](#)

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

Capital Summary by Department

Department or Division	2019 Adopted	2020 Adopted	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Fire	1,225,000					
Information Tech	3,032,200	459,000	777,000	725,000	685,000	746,000
Library	1,000,000	200,000				
Parks & Recreation	16,483,400	7,191,000	20,640,000	9,016,000	3,850,000	671,000
Police	570,000	601,000	401,000	401,000	401,000	250,000
PW Facilities	3,000,000	1,050,000	3,400,000	4,400,000	5,400,000	5,400,000
PW Natural Res.	10,727,051	5,187,139	1,384,000			
PW Parking	1,200,000					
PW Street	14,148,480	21,002,000	6,650,000	3,700,000		
PW Wastewater	7,928,000	6,044,640	3,000,000	3,000,000		
PW Water	15,300,000	5,000,000	300,000			
Total	74,614,131	46,734,779	36,552,000	21,242,000	10,336,000	7,067,000

Capital Summary by Fund

Fund	2019 Adopted	2020 Adopted	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
001 General	697,000	236,000		-		
111 Street	5,657,271	14,252,000	5,400,000	2,700,000		
131 Olympic Pipeline	243,788					
136 Enviro. Remediation	250,000	850,000	16,000,000			
141 REET 1	3,765,000	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	370,000	401,000	401,000	401,000	401,000	250,000
161 Trans. Benefit Dist.	8,441,209	5,300,000				
163 PEG Equipment	238,200	84,000	70,000	70,000	70,000	70,000
173 Greenways	7,553,400	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	2,000,000	500,000	3,000,000	4,000,000	5,000,000	5,000,000
Total	74,614,131	46,734,779	36,552,000	21,242,000	10,309,000	7,067,000

Capital Plan

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	-	-	-	-	-

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	-

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	766,000					
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

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				

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	1,500,000					
REET 1	2,000,000					
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	-	1,500,000	-	-
Park Impact	200,000	800,000		1,500,000		
Total	16,483,400	7,191,000	20,640,000	9,016,000	3,850,000	-

Capital Plan

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		150,000				
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	-	-	-	-	-

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	-	-	-

Capital Plan

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	-	2,160,000	-	-	-	-
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				

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	400,000	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	14,148,480	21,002,000	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	-	-

Capital Plan

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	-	-	-

Long Term Debt Summary

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

Types of Bonds

1. Limited Tax General Obligation Bonds (LTGO)

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

2. Unlimited Tax General Obligation Bonds (UTGO)

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

3. Revenue Bonds

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

4. Local Improvement District Bonds (LID)

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

Legal Debt Capacity Limits

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

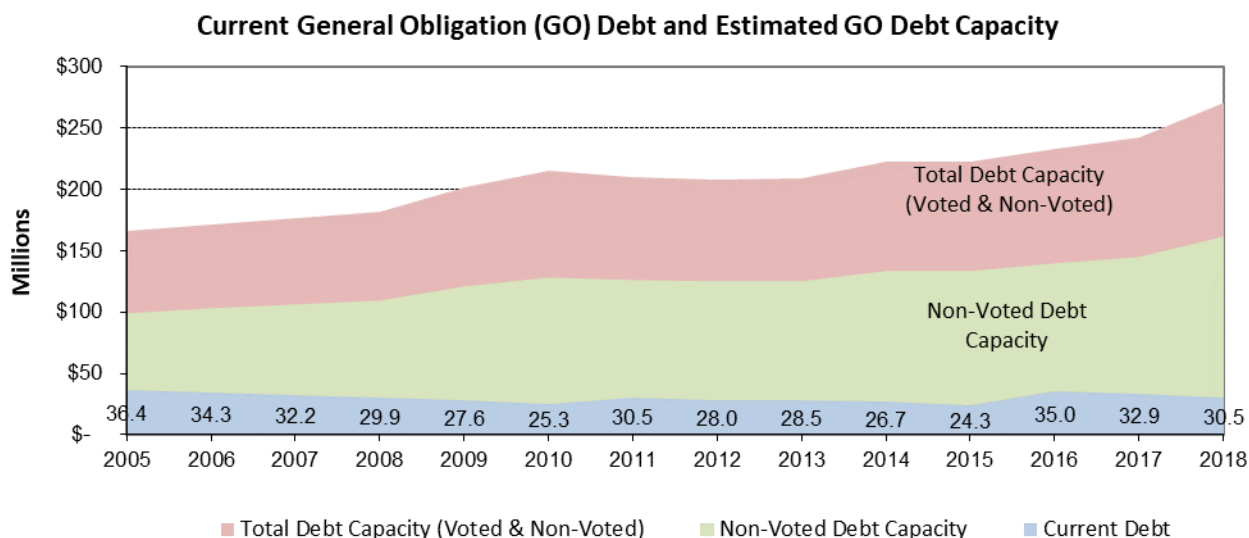
Long Term Debt Summary

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

The assessed value of the property tax base in the City for the regular 2018 levy is \$10,821,250,967. This provides a non-voted general obligation debt capacity of \$162,381,760. The City has used \$30,505,454 of this capacity, leaving \$131,813,306 available. The City's total voted and non-voted general obligation debt capacity is \$270,531,267. Of this capacity, the City has used \$30,505,454. The remaining total voted and non-voted general obligation debt capacity is \$240,025,813.

Legal Debt Capacity Calculation

Assessed Value (2018 Tax Year)		\$10,821,250,697
Limited Tax General Obligation Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		162,318,760
Less: Outstanding Limited Tax General Obligation Bonds	27,230,000	
Other Debt Obligations	3,275,454	
Total Nonvoted Debt Outstanding		30,505,454
Total Remaining Limited Tax General Obligation Debt Capacity (Nonvoted)		<u>\$131,813,306</u>
Total General Obligation Debt Capacity @ 2 1/2% of Assessed Value		270,531,267
Total Nonvoted Debt Outstanding	30,505,454	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		30,505,454
Total Remaining General Obligation Debt Capacity (Voted and Nonvoted)		<u>\$240,025,813</u>



General Obligation Debt

Outstanding General Obligation Bonds and Other Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Principal	Redemptions as of 12/31/18	Principal Remaining 12/31/18
Non-voted (LTGO) Bonds						
2011 Qual Energy Conserv LTGO	04/27/11	12/01/25	5.43%	6,480,000	380,000	6,100,000
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,370,000	6,475,000	7,895,000
2014 Solid Waste LTGO Refunding A	12/17/14	12/01/25	3.00%-4.00%	3,170,000	-	3,170,000
2014 Solid Waste LTGO Refunding B	12/17/14	12/01/20	.40%-2.35%	2,280,000	1,510,000	770,000
2016 LTGO Refunding Series A	04/20/16	12/01/27	.60 - 4.00%	8,815,000	-	8,815,000
2016 LTGO Refunding Series B	04/20/16	12/01/19	.60 - 4.00%	825,000	345,000	480,000
Total General Obligation Bonds				35,940,000	8,710,000	27,230,000
Notes Payable, Public Works Trust, EDI, and Certificate of Participation Loans						
Drake Property Note Payable	12/31/92	12/31/22	7.00%	225,000	162,496	62,504
*Street Resurfacing PWT Loan	07/25/02	07/01/22	0.50%	2,975,000	2,343,261	631,739
EDI - West Bakerview Overpass	03/29/12	03/29/19	1.00%	350,000	298,495	51,505
2014 WA State COP - Six Ambulances	08/28/14	06/01/24	2.13%	867,507	296,062	571,445
2015 WA State COP - LED Lights	09/24/15	12/01/27	2.70%	3,205,000	615,000	2,590,000
Total Other General Obligation Debt				7,622,507	3,715,314	3,907,193
Total Long Term General Debt				\$ 43,562,507	\$ 12,425,314	\$ 31,137,193

* Public Work Trust Fund Loans are excluded from the Debt Capacity Calculation on the previous page.

Annual Debt Service Requirements to Maturity for General Obligation Debt

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2019	1,845,000	1,031,610	547,214	143,089	3,566,914
2020	1,980,000	992,668	511,018	124,476	3,608,162
2021	2,155,000	928,155	531,621	105,584	3,720,359
2022	2,305,000	855,355	547,522	85,632	3,793,508
2023	2,430,000	777,455	392,287	65,440	3,665,182
Future	16,515,000	1,512,085	1,377,531	110,676	19,515,292
	\$ 27,230,000	\$ 6,097,328	\$ 3,907,193	\$ 634,896	\$ 37,869,417

Local Improvement District Bonds

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

Long Term Debt Summary

Revenue Bonds

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

Outstanding Revenue Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Principal	Redemptions as of 12/31/2018	Principal Remaining 12/31/2018
Revenue Bonds						
2011 Sewer	09/27/11	08/01/41	2.00%-5.00%	42,655,000	3,690,000	38,965,000
2012 Water Refunding	03/29/12	08/01/24	2.00%-4.00%	3,275,000	1,155,000	2,120,000
2013 Sewer	08/27/13	08/01/43	4.25%-5.00%	15,785,000	-	15,785,000
2015 Water Refunding	11/10/15	08/01/26	2.17%-5.00%	4,035,000	801,000	3,234,000
Total Revenue Bonds				65,750,000	5,646,000	60,104,000
Public Works Trust Loans and Notes						
PWTF Water Main Replacement	07/25/02	07/01/22	0.50%	1,938,000	1,528,867	409,133
PWTF Water Pre-treatment Plant	06/01/14	10/01/34	1.50%	10,810,800	641,093	10,169,707
DOE L1200033 Padden Creek Daylighting	05/10/13	12/31/36	2.60%	1,426,000	140,408	1,285,592
DOE L1400025 Texas/Columbia Storm Mains	12/31/14	12/31/23	1.10%	1,414,000	-	1,414,000
DOE L1300017 Squalicum Crk Re-route Ph I	07/01/15	12/31/36	2.70%	528,632	36,423	492,209
DOE L1400010 Squalicum Crk Re-route Ph II	07/01/15	12/31/36	2.30%	543,536	32,390	511,146
DOE EL160594 Squalicum Crk Re-route Ph III	07/01/15	12/31/38	2.40%	74,953	-	74,953
EDI North End Regional Stormwater Facility	12/18/15	12/18/22	1.00%	1,675,000	703,595	971,405
CWSRF-SFY18 Roeder Lift Station	06/01/18	06/01/40	1.50%	17,742	-	17,742
Total Other Obligations Debt				18,428,663	3,082,775	15,345,888
Total Long Term General Debt				\$ 84,178,663	\$ 8,728,775	\$ 75,449,888

Annual Estimated Debt Service Requirement on Revenue Debt

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
2019	1,368,000	2,767,464	1,243,387	201,910	\$ 5,580,761
2020	1,417,000	2,720,420	1,350,168	232,554	\$ 5,720,142
2021	1,466,000	2,671,781	1,385,371	204,133	\$ 5,727,284
2022	1,523,000	2,617,946	1,395,589	194,382	\$ 5,730,917
2023	1,575,000	2,561,809	889,641	185,095	\$ 5,211,545
Future	52,755,000	30,616,355	9,081,732	996,634	\$ 93,449,721
	\$ 60,104,000	\$ 43,955,775	\$ 15,345,888	\$ 2,014,708	\$ 121,420,371

Budgeted Positions – Introduction

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

[Labor agreements and salary plans](#) may be viewed on line.

The City of Bellingham has ten different salary plans covering employee groups or bargaining units which make up the City's workforce. If a settlement had not been reached prior to adoption of the budget, the most recent contract salary ranges are shown in the Budgeted Positions List.

Employees may be eligible for additional compensation over and above what is shown in the Budgeted Positions List. Any additional compensation is according to City policy or the terms of the labor agreement for the bargaining unit to which they belong. Such items may include, but are not limited to: overtime, premium pay, longevity, shift differential, sick leave incentive, medical opt out, and other incentive pays.

Positions are classified by the Human Resources Department by means of job descriptions. All position descriptions are reviewed by the department head and/or the Mayor. For positions subject to the authority of the Civil Service Commission, approval by the commission also is required for classifications and position class allocation.

City Council member compensation was established November 3, 1997 by ordinance 1089, which authorizes an annual 3% increase. Monthly salary for Council members for 2019 is \$2,261 per month.

Employees on the E-Team are not represented by a union and are exempt from Civil Service. These employees include elected officials, department heads, certain professionals, and administrative staff.

The Council may, at its discretion and in compliance with procedures for making budget amendments, adjust the salary plans for all or some of the employees:

- to address equity concerns resulting from changes in the practices of employers in the recruitment market for the positions, or
- to address equity concerns coming out of any collective bargaining processes for other employee groups which were not completed prior to budget adoption.

Budgeted Positions - Public Safety

Police Department

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2019
	2018	2019	2020		
POLICE DEPARTMENT					
Accounting Technician	2.0	2.0	2.0	AFSCME 114	\$3,821 - \$4,648
Corporal	6.0	6.0	6.0	Police Guild	\$7,430 - \$7,883
Crime Scene Investigators	4.0	4.0	4.0	Police Guild	\$7,004 - \$7,430
Department System Specialist	1.0	1.0	1.0	Teamster 231	\$6,235 - \$7,445
Deputy Chief of Police	2.0	2.0	2.0	Non-Union	\$12,486
Detectives	11.0	11.0	11.0	Police Guild	\$7,004 - \$7,430
Evidence and ID Officer	2.0	2.0	2.0	Police Guild	\$7,430 - \$7,883
GIS Analyst	1.0	1.0	1.0	Teamster 231	\$5,540 - \$7,293
Lieutenants	6.0	6.0	6.0	FOP	\$9,650
Neighborhood Code Compliance Officer	1.0	1.0	1.0	AFSCME 114	\$4,556 - \$5,551
Parking Enforcement Officer	4.0	4.0	4.0	AFSCME 114	\$3,821 - \$4,648
Patrol Officers (incl. temp CSIs and Detectives)	66.0	68.0	70.0	Police Guild	\$5,445 - \$7,424
Police Chief	1.0	1.0	1.0	Non-Union	\$13,143
Police Support Services Specialist	15.0	15.0	15.0	AFSCME 114	\$3,821 - \$4,648
Program Coordinator	1.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Program Manager 1	1.0	1.0	1.0	Teamster 231	\$6,615 - \$7,898
Program Specialist	3.0	3.0	3.0	Teamster 231	\$4,922 - \$5,877
Program Technician	1.0	1.0	1.0	Non-Union	\$4,570 - \$5,556
Sergeants	15.0	15.0	15.0	Police Guild	\$7,876 - \$8,355
Support and Services Supervisor	1.0	1.0	1.0	Teamster 231	\$4,640 - \$5,540
Systems Analyst 1	1.0	1.0	1.0	Teamster 231	\$5,540 - \$7,293
Tech Support & Applications Specialist	1.0	1.0	1.0	AFSCME 114	\$5,442 - \$6,633
Tech Support & Training Specialist	1.0	1.0	1.0	AFSCME 114	\$5,129 - \$5,890
Traffic Officers	6.0	6.0	6.0	Police Guild	\$7,004 - \$7,430
Warrant Officer	2.0	2.0	2.0	AFSCME 114	\$4,842 - \$5,890
What-Comm Deputy Director	1.0	1.0	1.0	Non-Union	\$7,721 - 9,385
What-Comm Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	29.0	29.0	29.0	W-C Disp Guild	\$4,064 - \$6,755
Subtotal Regular Employees	185.0	187.0	189.0		
Temporary Labor	0.4	0.4	0.4	Temporary	
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	Temporary	

Fire Department

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2019
	2018	2019	2020		
FIRE DEPARTMENT					
Accounting Assistant 2	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
Accounting Technician	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Administrative Secretary	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Assistant Fire Chief	2.0	2.0	2.0	Non-Union	\$12,486
Battalion Chiefs	4.0	4.0	4.0	IAFF 106S	\$9,098-\$9,435
Captains	38.0	39.0	39.0	IAFF 106	\$7,459 - \$8,383
Communications Operations Officer	1.0	1.0	1.0	AFSCME 114F	\$5,951 - \$6,314
Division Chief	2.0	2.0	2.0	IAFF 106S	\$9,098-\$9,435
Fire Chief	1.0	1.0	1.0	Non-Union	\$13,143
Fire Inspectors	3.0	3.0	3.0	IAFF 106	\$7,459 - \$8,383
Fire Marshal	1.0	1.0	1.0	IAFF 106S	\$9,098-\$9,435
Fire/EMS Dispatcher, Dispatcher-in-Training	14.0	14.0	14.0	AFSCME 114F	\$4,089 - \$5,175
Firefighters, FF/Paramedics	88.0	91.0	93.0	IAFF 106	\$5,434 - \$6,894
Medical Services Officer	1.0	1.0	1.0	IAFF 106S	\$9,098-\$9,435
Office Assistant 2	1.0	1.0	1.0	AFSCME 114	\$3,194 - \$3,898
Permit Technician	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
Program Manager 1	1.0	1.0	1.0	Teamster 231	\$6,615 - \$7,898
Program Manager 1	1.0	1.0	1.0	Non-Union	\$6,483 - \$7,879
Systems Analyst 2	1.0	1.0	1.0	Teamster 231	\$6,615 - \$8,708
TOTAL FIRE DEPARTMENT	163.0	167.0	169.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	5.0	5.0	5.0	AFSCME 114	
Fire Uniformed Employee Group	129.0	133.0	135.0	IAFF 106	
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union	
Fire Staff Officers Group	8.0	8.0	8.0	IAFF 106S	
EMS Dispatch Group	15.0	15.0	15.0	AFSCME 114F	
Supervisor/Professional Employee Group	2.0	2.0	2.0	Teamster 231	

Budgeted Positions

Municipal Court

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
JUDICIAL SERVICES DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Court Administrator	1.0	1.0	1.0	Non-Union	\$10,515
Court Commissioner	1.0	1.0	1.0	Non-Union	\$10,514
Court Process Specialist	5.0	5.0	5.0	AFSCME 114	\$3,600 - \$4,385
Division Supervisor	1.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Lead Court Process Specialist	3.0	3.0	3.0	AFSCME 114	\$3,821 - \$4,648
Municipal Court Judge	1.0	1.0	1.0	Elected	\$13,143
Program Technician	1.0	1.0	1.0	Non-Union	\$4,570 - \$5,556
Program Manager 1	0.0	1.0	1.0	Teamster 231	\$6,615 - \$7,898
TOTAL JUDICIAL SERVICES	14.0	15.0	15.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Municipal Court Judge	1.0	1.0	1.0	Elected	
Non-Uniformed Employee Group	9.0	9.0	9.0	AFSCME 114	
Non-Represented Employee Group	3.0	3.0	3.0	Non-Union	
Supervisor/Professional Employee Group	1.0	2.0	2.0	Teamster 231	

Budgeted Positions - Planning and Community Development

Planning and Community Development Department

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
PLANNING AND COMMUNITY DEVELOPMENT					
Administrative Secretary	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Building Inspector 1	3.0	3.0	3.0	AFSCME 114	\$4,842 - \$5,890
Building Official	1.0	1.0	1.0	Teamster 231	\$7,445 - \$8,889
Business System Analyst	1.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Contract Accounting Specialist	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
Department Manager 2	2.0	2.0	2.0	Non-Union	\$7,721 - \$9,385
Development Specialist 2	1.5	1.5	1.5	Teamster 231	\$5,540 - \$6,615
Division Supervisor	1.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Economic Development Manager	1.0	1.0	1.0	Non-Union	\$8,184 - \$9,948
Electrical/Building Inspector	2.0	2.0	2.0	AFSCME 114	\$5,442 - \$6,633
GIS Analyst	1.0	0.0	0.0	Teamster 231	\$5,540 - \$7,293
GIS Analyst, Senior	1.0	2.0	2.0	Teamster 231	\$6,235 - \$7,817
Housing Rehab. Specialist	1.0	1.0	1.0	AFSCME 114	\$4,556 - \$5,551
Office Assistant 2	4.0	4.0	4.0	AFSCME 114	\$3,194 - \$3,898
Permit Technician	3.0	3.0	3.0	AFSCME 114	\$4,299 - \$5,232
Planner 1, 2	8.0	8.0	8.0	Teamster 231	\$4,640 - \$6,615
Planner, Senior	4.0	4.0	4.0	Teamster 231	\$6,615 - \$8,293
Planning & Comm. Dev. Director	1.0	1.0	1.0	Non-Union	\$13,143
Plans Examiner	2.0	2.0	2.0	AFSCME 114	\$5,774 - \$7,035
Program Manager 1	1.0	1.0	1.0	Teamster 231	\$6,615 - \$7,898
Program Specialist	3.0	3.0	3.0	Teamster 231	\$4,922 - \$5,877
Secretary 3	1.0	0.0	0.0	AFSCME 114	\$3,396 - \$4,136
Senior Building Inspector	1.0	1.0	1.0	AFSCME 114	\$5,774 - \$7,035
Subtotal Regular Employees	45.5	44.5	44.5		
Temporary Labor	1.5	1.5	1.5	Temporary	
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	Temporary	

Hearing Examiner

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
HEARING EXAMINER					
Administrative Assistant	0.5	0.5	0.5	Non-Union	\$4,067 - \$4,943
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	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
PARKS AND RECREATION					
Accounting Assistant 2	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	AFSCME 114	\$2,840 - \$3,464
Custodial Maint. Worker 1	0.0	1.0	1.0	AFSCME 114	\$2,840 - \$3,464
Department Manager 1	3.0	3.0	3.0	Non-Union	\$7,284 - \$8,854
Division Supervisor	1.0	2.0	2.0	Teamster 231	\$5,540 - \$6,615
Ed Programs/Activities Coordinator	4.7	4.7	4.7	AFSCME 114	\$4,054 - \$4,939
Landscape Architect	1.0	1.0	1.0	Teamster 231	\$5,877 - \$7,017
Office Assistant 1	1.0	1.0	1.0	AFSCME 114	\$2,840 - \$3,464
Office Assistant 2	2.0	2.0	2.0	AFSCME 114	\$3,194 - \$3,898
Office Assistant 3	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
Park Arborist	1.0	1.0	1.0	AFSCME 114	\$4,556 - \$5,551
Park Project Specialist	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
Park Specialist	7.0	7.0	7.0	AFSCME 114	\$4,556 - \$5,551
Park Technician	15.0	15.0	16.0	AFSCME 114	\$3,821 - \$4,939
Park Volunteer Coordinator	1.0	2.0	2.0	AFSCME 114	\$4,054 - \$4,939
Park Worker	6.0	6.0	6.0	AFSCME 114	\$3,396 - \$4,136
Parks & Recreation Director	1.0	1.0	1.0	Non-Union	\$12,399
Parks Maintenance Aide 2	1.2	1.2	1.2	AFSCME 114	\$2,374 - \$2,897
Parks Maintenance Aide 3	8.3	7.5	7.5	AFSCME 114	\$2,679 - \$3,258
Program Coordinator	2.0	2.0	2.0	Teamster 231	\$5,540 - \$6,615
Program Manager 1	4.0	3.0	3.0	Teamster 231	\$6,615 - \$7,898
Project Engineer	1.0	1.0	1.0	Teamster 231	\$7,017 - \$8,379
Project Manager	1.0	1.0	1.0	Teamster 231	\$5,877 - \$7,368
Recreation Instructor	2.8	3.0	3.0	AFSCME 114	\$2,679 - \$3,258
Subtotal Regular Employees	68.4	69.9	70.9		
Temporary Labor	22.1	22.1	22.1	Temporary	
TOTAL PARKS AND RECREATION	90.5	92.0	93.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	54.4	55.9	56.9	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	Temporary	

Library

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2019
	2018	2019	2020		
LIBRARY					
Administrative Assistant	1.0	1.0	1.0	Non-Union	\$4,067 - \$4,943
Division Supervisor	0.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Librarian 1	0.5	0.5	0.5	AFSCME 114L	\$4,921 - \$6,657
Librarian 2	4.0	4.0	4.0	AFSCME 114L	\$5,155 - \$6,975
Librarian 3	3.0	3.0	3.0	AFSCME 114L	\$5,743 - \$7,769
Library Clerk	3.0	3.0	3.0	AFSCME 114	\$3,194 - \$3,898
Library Clerk	6.2	6.2	6.2	AFSCME 114	\$3,194 - \$3,898
Library Communications/Programming Mgr	1.0	1.0	1.0	Non-Union	\$5,770 - \$7,014
Library Coordinator	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
Library Director	1.0	1.0	1.0	Non-Union	\$10,515
Library Specialist 1	4.5	4.5	4.5	AFSCME 114	\$3,396 - \$4,136
Library Specialist 2	3.0	3.0	3.0	AFSCME 114	\$3,600 - \$4,385
Library Specialist 3	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
Program Manager 1	1.0	1.0	1.0	Teamster 231	\$6,615 - \$7,898
Security Info Attendant	1.5	2.0	2.0	AFSCME 114	\$2,840 - \$3,464
Subtotal Regular Employees	31.7	33.2	33.2		
Temporary Labor	13.9	13.9	13.9	Temporary	
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	Temporary	

Museum

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2019
	2018	2019	2020		
MUSEUM					
Ed Programs/Activities Coordinator	2.0	0.0	0.0	AFSCME 114	\$4,054 - \$4,939
Exhibits Assistant	1.0	1.0	1.0	AFSCME 114	\$3,194 - \$3,898
Exhibits Designer	1.0	1.0	1.0	Teamster 231	\$4,922 - \$5,877
Museum Curator	2.0	2.0	2.0	Teamster 231	\$5,540 - \$6,615
Museum Director	1.0	1.0	1.0	Non-Union	\$9,761
Museum Technician	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Office Assistant 3	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
Museum Visitor Services Attendants - PT	2.2	2.4	2.4	AFSCME 114	\$2,840 - \$3,464
Subtotal Regular Employees	11.2	9.4	9.4		
Temporary Labor	1.8	0.9	0.9	Temporary	
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	Temporary	

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
HUMAN RESOURCES DEPARTMENT					
Financial Technician	2.0	2.5	2.5	Non-Union	\$3,620 - \$4,401
Human Resources Analyst	2.0	2.0	2.0	Non-Union	\$5,443 - \$6,616
Human Resources Analyst, Senior	3.0	3.0	3.0	Non-Union	\$6,116 - \$7,434
Human Resources Assistant	0.5	1.0	1.0	Non-Union	\$3,837 - \$4,664
Human Resources Generalist	1.0	1.0	2.0	Non-Union	\$4,844 - \$5,887
Office Technician	0.5	0.5	0.8	Non-Union	\$3,415 - \$4,151
Payroll Lead	1.0	1.0	1.0	Non-Union	\$4,067 - \$4,943
Payroll Supervisor	1.0	1.0	1.0	Non-Union	\$5,443 - \$6,616
Program Manager 2	2.0	2.0	2.0	Non-Union	\$6,872 - \$8,354
Program Specialist	1.0	1.6	1.6	Non-Union	\$4,844 - \$5,887
Subtotal Regular Employees	14.0	15.6	16.9		
Temporary Labor	0.5	0.5	0.5	Temporary	
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	Temporary	

Information Technology Services Department

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
INFORMATION TECHNOLOGY SERVICES DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Applications Manager	1.0	1.0	1.0	Non-Union	\$8,184 - \$9,948
GIS Analyst Senior	2.0	2.0	2.0	Teamster 231	\$6,235 - \$7,817
Information Tech. Serv. Director	1.0	1.0	1.0	Non-Union	\$12,399
Network Administrator	1.0	1.0	1.0	Teamster 231	\$7,017 - \$8,379
Network Technician 2	1.0	1.0	1.0	AFSCME 114	\$4,054 - \$4,939
Office Assistant 2	0.6	1.0	1.0	AFSCME 114	\$3,194 - \$3,898
Program Coordinator	1.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Program Manager 2	1.0	1.0	1.0	Teamster 231	\$7,017 - \$8,379
Systems Analyst 2	8.0	9.0	9.0	Teamster 231	\$6,615 - \$7,898
Tech System Administrator	1.0	1.0	1.0	Teamster 231	\$6,235 - \$7,445
Tech Support & Applications Spec.	1.0	2.0	2.0	AFSCME 114	\$5,442 - \$6,633
Tech Support & Training Spec.	4.6	4.6	4.6	AFSCME 114	\$5,129 - \$5,890
Television Production Assistant	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
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	ADOPTED		Employee Group	Monthly Salary Range 2019
	2018	2019	2020		
FINANCE DEPARTMENT					
Accountant 1, 2	3.0	3.0	3.0	Teamster 231	\$5,222 - \$6,946
Accounting Assistant 1	1.0	1.0	1.0	AFSCME 114	\$3,194 - \$3,898
Accounting Assistant 2	2.0	2.0	2.0	AFSCME 114	\$3,396 - \$4,136
Accounting Technician	4.0	5.0	5.0	AFSCME 114	\$3,821 - \$4,648
Administrative Assistant	1.0	1.0	1.0	Non-Union	\$4,067 - \$4,943
Budget Analyst	1.0	1.0	1.0	Non-Union	\$5,443 - \$6,616
Business Systems Analyst	0.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Finance Director	1.0	1.0	1.0	Non-Union	\$13,143
Office Assistant 2	2.0	2.0	2.0	AFSCME 114	\$3,194 - \$3,898
Program Coordinator	1.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Program Manager 2	3.0	3.0	3.0	Non-Union	\$6,872 - \$8,772
Records Management Coordinator	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
Secretary 3	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
TOTAL FINANCE DEPARTMENT	21.0	23.0	23.0		
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	5.0	5.0	Teamster 231	

Legal Department

DEPARTMENT	REVISED	ADOPTED		Employee Group	Monthly Salary Range 2019
	2018	2019	2020		
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	Non-Union	\$6,116 - \$7,434
Assistant City Attorney, Senior	4.8	4.8	4.8	Non-Union	\$7,721 - \$9,854
City Attorney	1.0	1.0	1.0	Non-Union	\$13,143
Deputy City Attorney	1.0	1.0	1.0	Non-Union	\$8,184 - \$10,445
Legal Administrative Assistant	0.7	0.7	0.7	Non-Union	\$4,570 - \$5,556
Legal Assistant	1.0	1.0	1.0	Non-Union	\$4,029 - \$4,879
Legal Program Technician	1.0	1.0	1.0	Non-Union	\$4,570 - \$5,556
Office Technician	0.0	0.5	0.5	Non-Union	\$3,415 - \$4,151
Program Specialist	1.0	1.0	1.0	Non-Union	\$4,844 - \$5,887
Subtotal Regular Employees	12.5	13.0	13.0		
Temporary Labor	0.4	0.0	0.0	Temporary	
TOTAL LEGAL DEPARTMENT	12.9	13.0	13.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	12.5	13.0	13.0	Non-Union	
Temporary Labor Employee Group	0.4	0.0	0.0	Temporary	

Budgeted Positions

Executive Department - Mayor's Office

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
EXECUTIVE DEPARTMENT					
Communications Director	1.0	1.0	1.0	Non-Union	\$7,284 - \$8,854
Deputy Administrator	1.0	1.0	1.0	Non-Union	\$12,399
Executive Assistant	1.0	1.0	1.0	Non-Union	\$4,570 - \$5,556
Office Technician	1.0	1.0	1.0	Non-Union	\$3,415 - \$4,151
Program Technician	1.0	1.0	1.0	Non-Union	\$4,570 - \$5,556
Mayor	1.0	1.0	1.0	Elected	\$13,800
Subtotal Regular Employees	6.0	6.0	6.0		
Temporary Labor	0.4	0.4	0.4	Temporary	
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	Temporary	

Legislative Department - Council Office

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
LEGISLATIVE					
Council Members	7.0	7.0	7.0	Elected	\$2,261
Program Technician	1.0	1.0	1.0	Non-Union	\$4,570 - \$5,556
Senior Legislative Policy Analyst	1.0	1.0	1.0	Non-Union	\$5,770 - \$7,014
Subtotal Regular Employees	9.0	9.0	9.0		
Temporary Labor	0.2	0.2	0.2	Temporary	
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	Temporary	

Budgeted Positions - Public Works

Public Works Department

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
PUBLIC WORKS					
Accounting Assistant 2	1.0	1.0	1.0	AFSCME 114	\$3,396 - \$4,136
Accounting Technician	3.0	3.0	3.0	AFSCME 114	\$3,821 - \$4,648
Administrative Secretary	2.0	2.0	2.0	AFSCME 114	\$3,821 - \$4,648
Aquatic Invasive Species Prevention Prog Staff	1.5	1.5	1.5	AFSCME 114	\$2,679 - \$3,258
Assistant Director	3.0	3.0	3.0	Non-Union	\$8,675 - \$11,071
Associate Engineering Technician	3.0	3.0	3.0	AFSCME 114	\$3,821 - \$4,648
Business System Analyst	0.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Buyer	2.0	2.0	2.0	AFSCME 114	\$4,299 - \$5,232
Communications Electronics Specialist	3.0	3.0	3.0	AFSCME 114	\$5,442 - \$6,633
Contract Specialist	1.0	2.0	2.0	AFSCME 114	\$4,299 - \$5,232
Custodial Maint. Worker 1	15.0	15.0	15.0	AFSCME 114	\$2,840 - \$3,464
Department Manager 2	4.0	5.0	5.0	Non-Union	\$7,721 - 9,385
Director of Public Works	1.0	1.0	1.0	Non-Union	\$13,143
Division Supervisor	2.0	1.0	1.0	Teamster 231	\$5,540 - \$6,615
Division Supervisor 2	5.0	6.0	6.0	Teamster 231	\$5,877 - \$7,017
Ed Programs/Activities Coordinator	2.8	2.8	2.8	AFSCME 114	\$4,054 - \$4,939
Engineering Assistant	1.0	1.0	1.0	AFSCME 114	\$5,129 - \$5,890
Engineering Technician	6.0	4.0	4.0	AFSCME 114	\$4,299 - \$5,232
Fleet Maint. Mechanic 3, 4, 5	7.0	7.0	7.0	AFSCME 114	\$4,556 - \$6,245
GIS Technician, Senior	2.0	2.0	2.0	AFSCME 114	\$5,129 - \$5,890
Incinerator Operator 1	2.0	2.0	2.0	AFSCME 114	\$5,129 - \$6,245
Lab Technician	4.0	4.0	4.0	AFSCME 114	\$4,556 - \$5,551
Lead Buyer	1.0	1.0	1.0	AFSCME 114	\$5,774 - \$7,035
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	AFSCME 114	\$5,442 - \$6,633
Maintenance Specialist	4.0	4.0	4.0	AFSCME 114	\$6,122 - \$7,462
Maintenance Worker 3	7.0	7.0	7.0	AFSCME 114	\$4,054 - \$4,939
Natural Resources Program Tech 1	1.0	1.0	1.0	AFSCME 114	\$4,299 - \$5,232
Natural Resources Program Tech 2	1.0	2.0	2.0	AFSCME 114	\$4,556 - \$5,551
Office Assistant 2	2.0	2.0	2.0	AFSCME 114	\$3,194 - \$3,898
Office Assistant 3	2.0	2.0	2.0	AFSCME 114	\$3,396 - \$4,136
Operations Data Assistant	1.0	1.0	1.0	AFSCME 114	\$3,821 - \$4,648
Planner 2	1.0	1.0	1.0	Teamster 231	\$4,640 - \$6,615
Plants Maintenance Tech 1, 2, 3	10.0	10.0	10.0	AFSCME 114	\$4,054 - \$6,245
Plant Operator IT, 1,2,3,4	14.0	14.0	14.0	AFSCME 114	\$4,054 - \$7,462
Program Assistant	1.0	1.0	1.0	AFSCME 114	\$3,194 - \$3,898
Program Coordinator	6.6	8.0	8.0	Teamster 231	\$5,540 - \$6,615
Program Manager 1	10.0	10.0	10.0	Teamster 231	\$6,615 - \$7,898
Program Manager 2	1.0	1.0	1.0	Non-Union	\$6,483 - \$7,879
Program Manager 2	4.0	4.0	4.0	Teamster 231	\$7,017 - 8,379
Program Specialist	1.0	2.0	2.0	Teamster 231	\$4,922 - \$5,877

Budgeted Positions

DEPARTMENT	REVISED 2018	ADOPTED		Employee Group	Monthly Salary Range 2019
		2019	2020		
<u>PUBLIC WORKS (continued)</u>					
Project Engineer	7.0	7.0	7.0	Teamster 231	\$7,017 - \$8,379
Project Manager	1.0	1.0	1.0	Teamster 231	\$5,877 - \$7,368
Project Records Coordinator	1.0	1.0	1.0	AFSCME 114	\$4,054 - \$4,939
Property Acquisition Specialist	1.0	1.0	1.0	AFSCME 114	\$5,129 - \$5,890
Safety Specialist	1.0	1.0	1.0	AFSCME 114	\$5,129 - \$5,890
Senior Construction Inspector	4.0	4.0	4.0	AFSCME 114	\$5,129 - \$5,890
Senior Construction Inspector	0.8	0.8	0.8	AFSCME 114	\$5,129 - \$5,890
Senior Permits Reviewer	3.0	3.0	3.0	AFSCME 114	\$4,842 - \$5,890
Senior Surface Water Technician	1.0	1.0	1.0	AFSCME 114	\$5,129 - \$6,245
Senior Surveyor	1.0	1.0	1.0	AFSCME 114	\$4,556 - \$5,551
Service Representative 1, 2	3.0	3.0	3.0	AFSCME 114	\$3,600 - \$4,939
Service Writer	1.0	1.0	1.0	AFSCME 114	\$4,054 - \$4,939
Support and Services Supervisor	1.0	1.0	1.0	Teamster 231	\$4,640 - \$5,540
Systems Analyst 1	2.0	2.0	2.0	Teamster 231	\$5,540 - \$7,293
Traffic Operations Engineer	1.0	1.0	1.0	Teamster 231	\$6,235 - \$7,445
Traffic Signal Technician 1, 2, 3	4.0	4.0	4.0	AFSCME 114	\$4,556 - \$7,035
Traffic Worker 1, 2, 3, 4	8.0	7.0	7.0	AFSCME 114	\$3,600 - \$5,232
Utility Operations Engineer	1.0	1.0	1.0	Teamster 231	\$6,235 - \$7,445
Utility Worker 1, 2, 3, 4, 5	51.0	54.0	54.0	AFSCME 114	\$3,600 - \$5,890
Warehouse Worker	4.0	4.0	4.0	AFSCME 114	\$4,054 - \$4,939
Water Quality Specialist	2.0	2.0	2.0	Teamster 231	\$5,877 - \$7,368
Subtotal Regular Employees	238.7	245.1	245.1		
Temporary Labor	22.4	22.4	22.4	Temporary	
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	44.6	48.0	48.0	Teamster 231	
Temporary Labor Employee Group	22.4	22.4	22.4	Temporary	

Budgeted Positions – Citywide

10 Year History of Budgeted Positions in Full Time Equivalents

Employee Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Elected Mayor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Group	76.9	79.6	77.1	79.3	76.5	76.0	77.0	75.0	78.1	79.4
Supervisors and Professionals	97.5	97.0	96.0	100.5	102.0	105.8	107.1	107.1	118.5	118.5
Professional Librarians	7.0	6.7	7.0	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Emergency Med Svcs Dispatch	13.0	13.0	13.0	13.0	13.0	13.0	13.0	15.0	15.0	15.0
Fire Supervisors	8.0	8.0	8.0	7.0	7.0	7.0	7.0	8.0	8.0	8.0
Firefighters	133.0	133.0	127.5	123.5	120.0	121.0	129.0	129.0	133.0	135.0
Police Uniformed	101.0	102.0	101.0	103.0	105.0	106.0	108.0	110.0	112.0	114.0
Police Lieutenants			5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
What-Comm Dispatch	26.0	26.0	26.0	26.0	26.0	26.0	26.0	29.0	29.0	29.0
Non-Uniformed	310.2	314.9	313.7	325.0	325.1	337.9	338.6	346.1	349.7	350.7
TOTAL REGULAR	781.6	789.2	783.3	799.8	797.1	815.2	828.2	841.7	865.8	872.1
Temporary Labor	60.6	60.2	62.5	62.0	68.0	66.0	63.2	63.2	62.3	62.3
TOTAL PAID WORKFORCE	842.2	849.4	845.8	861.8	865.1	881.2	891.4	904.9	928.1	934.4

Total Budgeted Positions 2011-2020

