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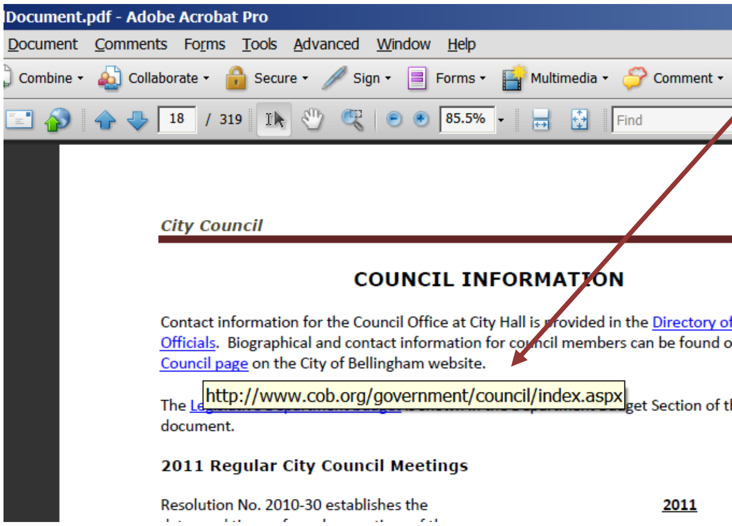

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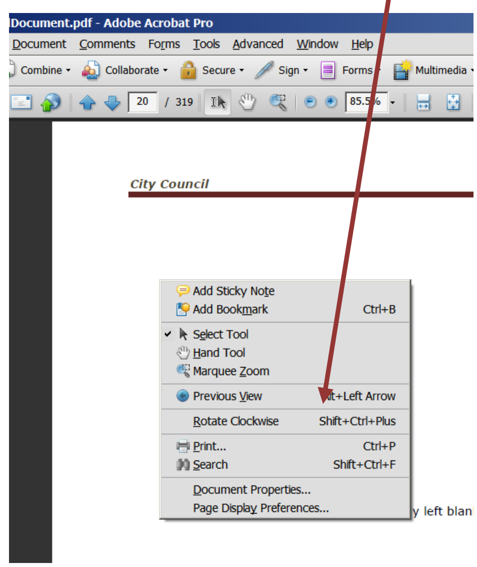

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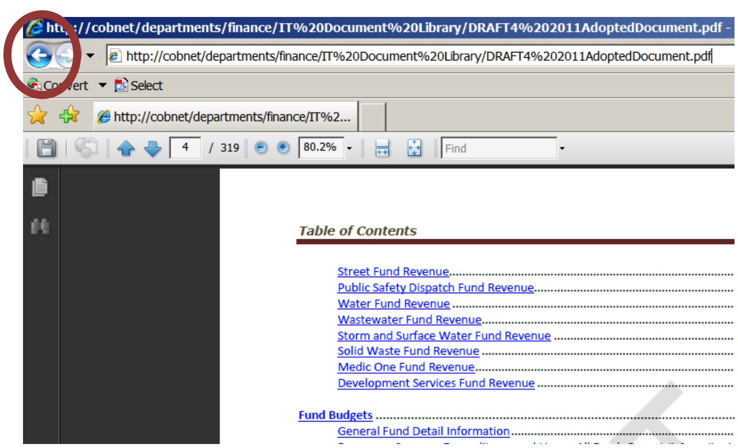

CITY OF BELLINGHAM
WASHINGTON

2021-2022
Adopted Biennial Budget

Cover Photo: "Holly Street" by Janice Keller

The budget is prepared by:

Deputy Finance Director, Forrest Longman
Budget Analyst, Eric Johnson
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
Seth Fleetwood, Mayor
City Hall, 210 Lottie Street
Bellingham, WA 98225
Telephone (360) 778-8100
Fax (360) 778-8101

When I took office last January, I could not have imagined 2020 unfolding as it did, with the compound crises of a pandemic, a corresponding financial downturn, and heightened attention to long-standing societal inequities. With these challenges and the uncertainties they pose at the forefront, I present to you the adopted budget for the 2021-2022 biennium.

I am pleased to present a budget that is responsible and responsive. It retains our current levels of service, our experienced and talented workforce, and our commitment to maintaining the City's capital infrastructure, all while taking meaningful, tangible steps toward increasing support for community members in crisis and pressing forward on our actions against climate change.

The shutdowns and other impacts from COVID-19 have reduced the City's revenues. Due to the diligence of the City Council and previous administrations we entered this crisis with substantial General Fund reserves. This has allowed us to avoid major disruptions to services and keep our employees working. This budget continues that approach in a way that balances the financial reality of the near-term with our need to deliver services in the long-term. This budget has no major reductions in services. Instead, it implements furloughs across the City and freezes 17 vacant positions in the General Fund for calendar year 2021.

Our workforce is the City's strongest and most important asset. They are the people who deliver the broad array of essential public services that comprise the great majority of our City budget. The budget prioritizes keeping our staff intact. This limits our ability to invest in some new priorities in the near term but ensures that we will be in the strongest possible position when the COVID-19 crisis has passed.

In many ways, I approached this biennial budget as a one-year budget. As written, the second year of this budget proposes to rely on the City's unrestricted General Fund reserves, more than the City can afford while maintaining the ability to respond to future opportunities or crises. Our financial situation is fluid, however, and we must be equally fluid in our approach to budgeting. Therefore, if revenues or economics change, we must be ready to change our budget to match them. If financial conditions deteriorate, we will be compelled to make significant changes in the mid-biennium adjustment. Likewise, if conditions dramatically improve, we will have opportunities to reprioritize.

Despite the constraints of the situation, there are a few budget proposals that I would like to highlight:

1. **Addressing Social Justice Issues –** This proposed budget and corresponding work plans will continue the important work of addressing long-standing societal inequities. The budget adds $1,000,000 in funding for 'first rung' housing for the those experiencing or at risk of homelessness and $500,000 to expand the Homeless Outreach Team (HOT) and supportive services. It continues the City's multi-million-dollar investments in housing, mental health services, domestic violence services, and other social and human services.

   Our workplan for the biennium ahead anticipates significant steps forward on recent commitments to race and justice initiatives, including collaborating with community leaders in task force work, identifying and prioritizing steps to address systemic racism, examining practices and policies in criminal justice, and reviewing police civilian oversight models.

2. **Shifting Police Officers to Behavioral Health Officers and GRACE –** The Police Department will transition three existing Police Officer positions to Behavioral Health Officers. This will bring the total number of Behavioral Health Officers from one to four. Additionally, the budget eliminates one vacant Police Officer position and shifts that funding to double our investment in the Ground-Level Response and Coordinated Engagement (GRACE) program to support community members in crisis. In 2021, we will also develop a proposal, as directed by Council, to create an unarmed 911 co-responder program.

3. **Increasing our Action on Climate Change –** This budget adds $200,000 for consulting services to support the Climate Action Plan and analyze the recommendations of the Climate Task Force. Our climate team made significant progress in 2020 in establishing a framework for decision making. This item will substantially increase the rate at which our climate team conducts this work. I look forward to developing final policy recommendations and continuing more robust implementation in the coming biennium.

4. **Expanding and Improving Trails, Parks, and Open Spaces –** To meet the demands of a growing population, this budget furthers our community's commitment to expanding and improving our trails, parks, and open spaces, despite the overall economic situation. This includes moving forward with the next phase of Cordata Community Park, design of the proposed Bakerview Park, and major repairs to the Civic Complex and the Bloedel-Donovan Community Building. These and other projects are greatly assisted by support our community has provided over the years through the Greenways Levy.

5. **Continuing Investment in City Infrastructure –** this budget continues investments in our critical water, sewer and transportation infrastructure, including street resurfacing, bridge reconstructions, quiet zone implementation, bike and pedestrian upgrades, sewer and water main replacements, and fish passage projects. In addition, the City will build a new operations facility at the Public Works Pacific Street complex to house Public Works Operations staff and Parks Operations staff, the next step in a multi-year plan to refurbish or replace aging properties and gain efficiencies from consolidating operations in one location.

I have taken a conservative approach to developing this budget, taking my cue from the financial responsibility the City Council has historically shown. This budget preserves our ability to provide City services while maintaining a responsible level of reserve funds. It maintains internal services and keeps our replacement schedules intact so that we do not fall behind on key technology and other equipment and infrastructure. It anticipates all departments and employees will carefully manage priorities and be mindful of our budget situation during the coming year. It is responsive to these challenging times and our need to take better care of each other.

As a steward of the City, I have prioritized the long-term health of the City and positioned Bellingham to emerge from the COVID-19 crisis with its financial stability intact and ready for the challenges of the future. I remain dedicated to continuing our work together to make Bellingham a hopeful and inspired model of a forward-thinking, inclusive, and sustainable city.

Sincerely,

Seth Fleetwood
Mayor

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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

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.

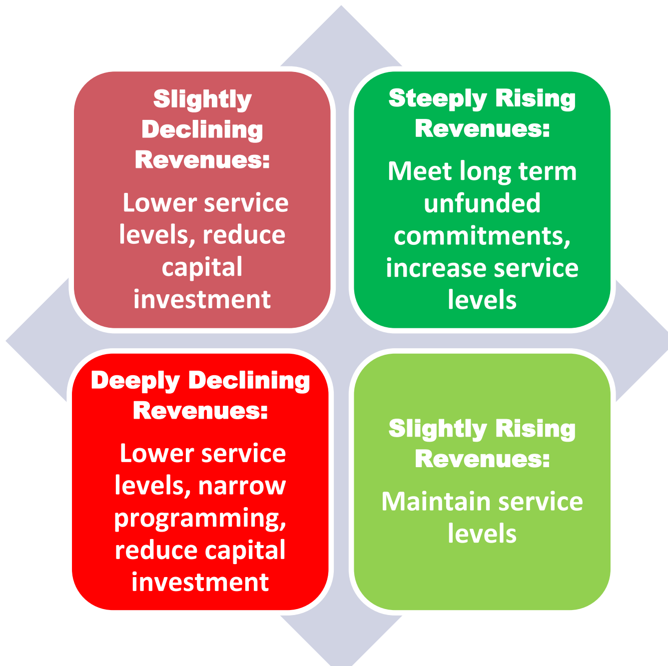
4. Breadth of application

The City intends that this document apply to the financial management of **<u>all funds</u>**, 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.

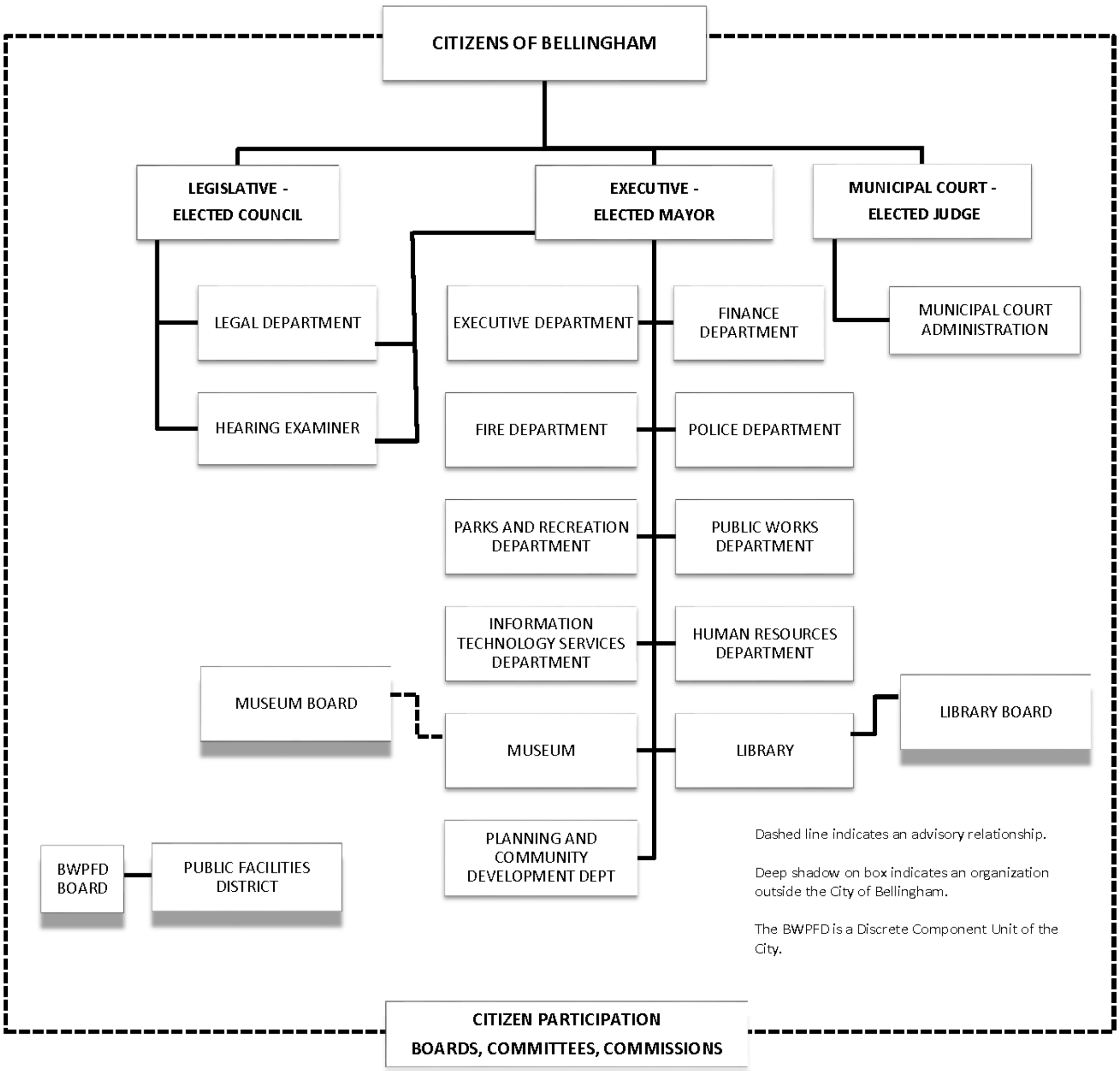
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

Seth Fleetwood, **MAYOR**
Mayor's Office .... (360) 778-8100
Deputy Administrator, Brian Heinrich
Communications Director, Janice Keller
Email .... mayorsoffice@cob.org

Debra Lev, **MUNICIPAL COURT JUDGE**
Bellingham Municipal Court .... (360) 778-8150

2020 CITY COUNCIL

Council Office .... (360) 778-8200
Email .... ccmail@cob.org

Hannah Stone .... 1st Ward

Gene Knutson .... 2nd Ward

Daniel Hammill .... 3rd Ward

Pinky Vargas .... 4th Ward

Lisa Anderson .... 5th Ward

Michael Lilliquist .... 6th Ward

Hollie Huthman .... At-Large

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

Administrative Department Heads

Police Chief (Interim), Flo Simon .... (360) 778-8800

Fire Chief, Bill Hewett .... (360) 778-8400

Court Administrator, Darlene Peterson .... (360) 778-8150

Parks and Recreation Director, Nicole Oliver .... (360) 778-7000

Library Director, Rebecca Judd .... (360) 778-7220

Museum Director, Patricia Leach .... (360) 778-8930

Planning and Community Development Director, Rick Sepler .... (360) 778-8300

Hearing Examiner (contracted), Sharon Rice .... (360) 778-8399

Human Resources, (Deputy Administrator) .... (360) 778-8220

Finance Director, Andrew Asbjornsen .... (360) 778-8010

Information Technology Services Department Director, Marty Mulholland .... (360) 778-8050

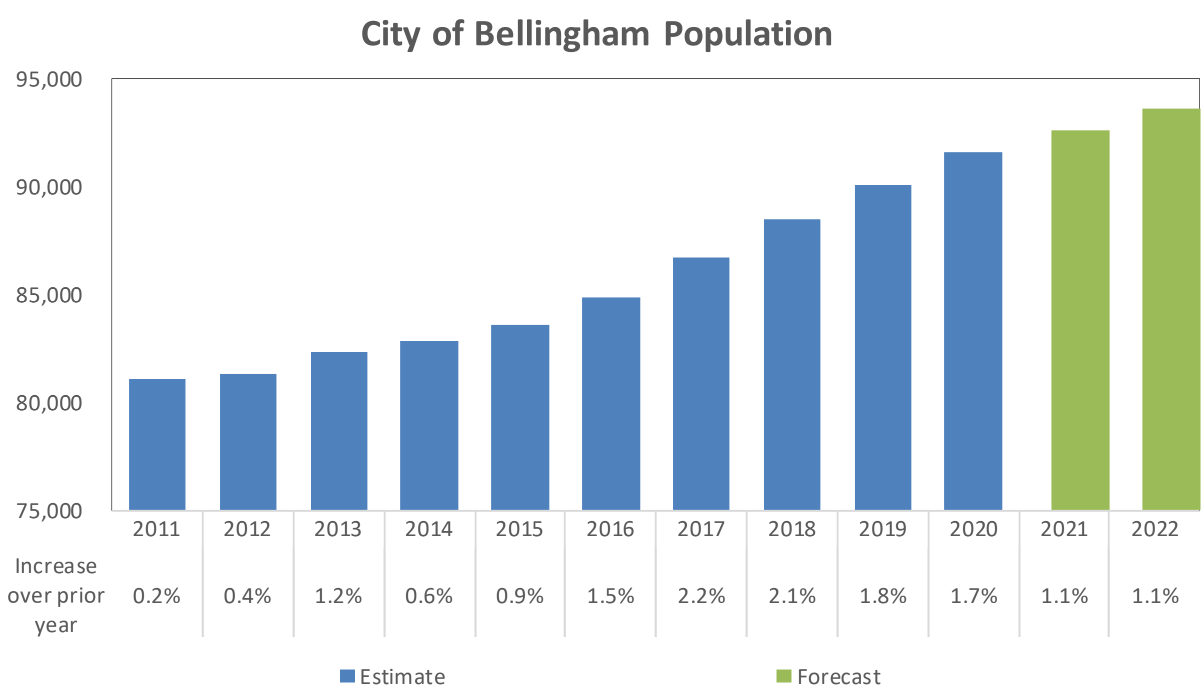
City Attorney, Peter Ruffatto .... (360) 778-8270

Public Works Director, Eric Johnston .... (360) 778-7900

Local Economic Factors

Population

Bellingham's population, as of April 2020, was estimated at 91,610 by the Washington State Office of Financial Management (WAOFM). WAOFM estimates the population annually, then adjusts those estimates when a Federal census is completed. Forecasts are calculated by the City of Bellingham Finance Department.



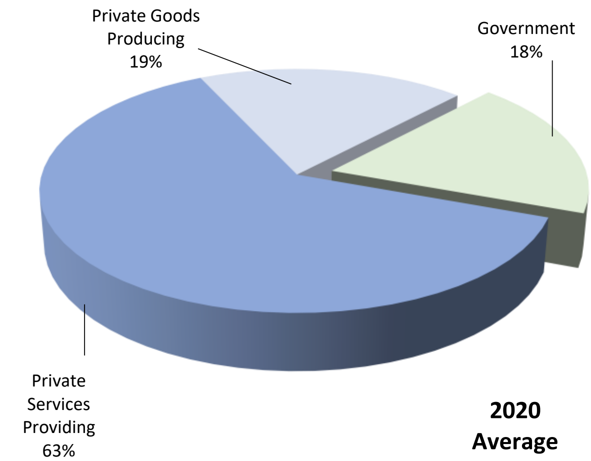
Land size: The City encompasses approximately 30 square miles.

Employment

Non-Farm Employment
Bellingham Metropolitan Statistical Area (Whatcom County)

Not Seasonally Adjusted, # of jobs in Thousands	2017	2018	2019	2020
PRIVATE GOODS PRODUCING	18.1	18.8	18.8	17.6
MINING, LOGGING AND CONSTRUCTION	7.9	8.4	8.1	7.3
MANUFACTURING	10.2	10.5	10.7	10.3
PRIVATE SERVICES PROVIDING	56.8	57.9	58.6	57.5
TRADE, TRANSPORT, UTILITIES	16.5	16.6	16.5	16.7
Retail Trade (Included in Trade above)	*11.2*	*11.2*	*11.2*	*12.0*
FINANCIAL ACTIVITIES	3.6	3.8	3.9	4.0
PROFESSIONAL & BUSINESS SERVICES	8.1	8.3	8.5	8.6
LEISURE AND HOSPITALITY	10.2	10.7	10.7	8.0
OTHER SERVICES	18.5	18.6	18.9	20.2
GOVERNMENT	17.9	18.2	18.6	17.0
FEDERAL	1.4	1.5	1.5	1.6
STATE	6.4	6.5	6.6	5.5
LOCAL	10.1	10.2	10.5	10.0
TOTAL NON-FARM	**92.7**	**94.9**	**96.0**	**92.0**

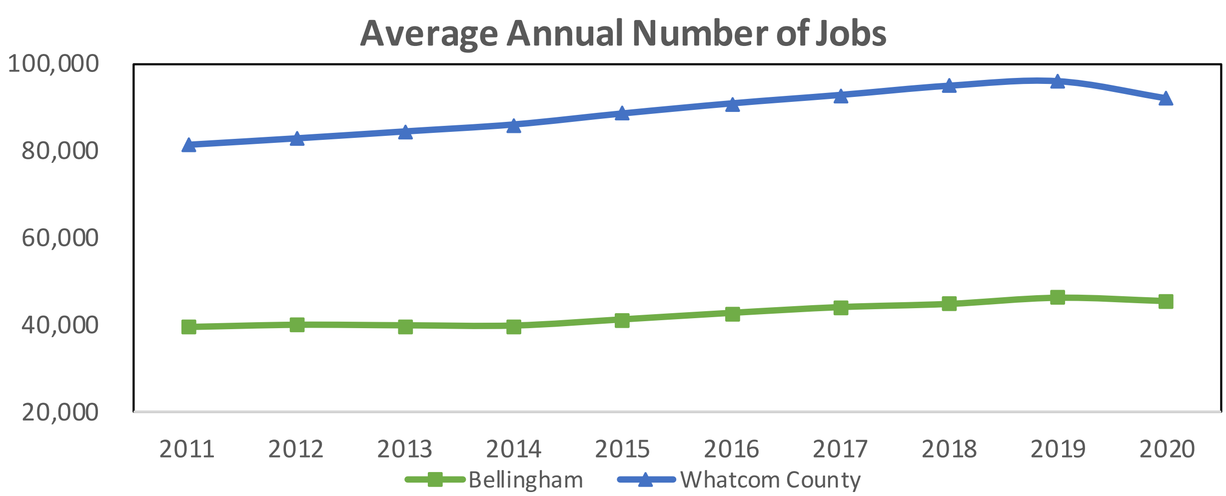
Bureau of Labor and Statistics



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.

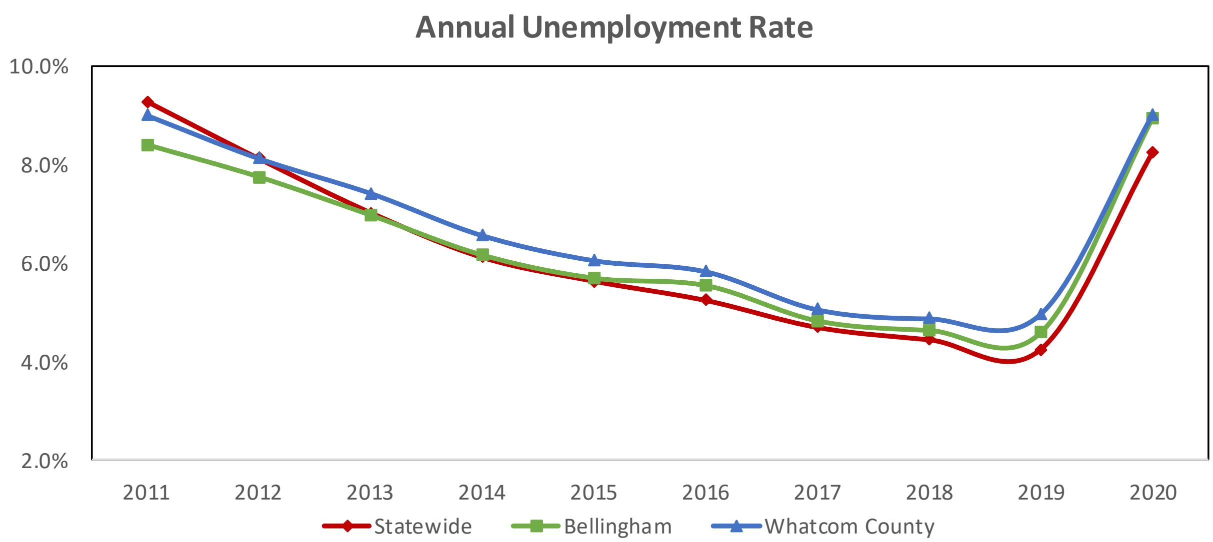
- Jobs in Bellingham represent about 49 percent of total jobs in Whatcom County.
- From 2019 to 2020 the number of jobs decreased by 1.7 percent in Bellingham and 4.2 percent in Whatcom County.



Bureau of Labor Statistics (Non-farm, Not seasonally adjusted)

Unemployment

In 2020, Bellingham and Whatcom county experienced a rise in unemployment rates comparable to the 2009 recession. Driven by restrictions limiting in-person activities due to COVID-19, unemployment is expected to start falling as more people become vaccinated and the economy begins to reopen. Even so, the recovery could be prolonged when mandates prohibiting evictions, utility shutoffs, and extending unemployment benefits expire. Overall, employment growth is stronger than post 2009, and it is anticipated that unemployment rates will rebound much more quickly.



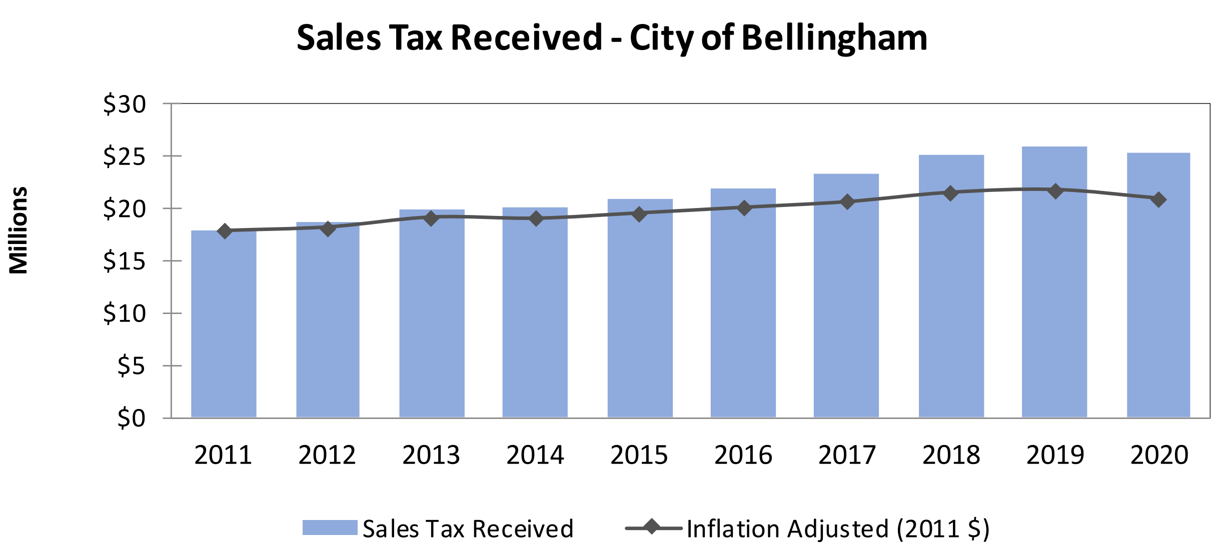
Bureau of Labor Statistics (Not seasonally adjusted)

Retail Sales Tax

Bellingham's sales tax base is driven heavily by retail activity and construction. COVID-19 restrictions heavily impacted certain sectors, such as restaurants and clothing stores, but drove growth in others, including construction.

Payer NAICS Category	2016	2017	2018	2019	2020	Percent of Total	1-Year Change	5-Year Change
441 - Motor Vehicle and Parts Dealers	2,394,294	2,849,763	3,032,281	3,024,332	3,109,530	12.2%	2.8%	29.9%
452 - General Merchandise Stores	2,747,848	2,869,051	2,968,568	2,945,831	2,647,376	10.4%	-10.1%	-3.7%
236 - Construction of Buildings	2,056,067	2,305,025	2,308,389	2,126,657	2,493,032	9.8%	17.2%	21.3%
722 - Food Services and Drinking Places	2,154,448	2,238,805	2,373,380	2,443,850	1,867,957	7.3%	-23.6%	-13.3%
444 - Building Material and Garden Equipment	1,293,149	1,408,174	1,481,130	1,561,790	1,734,431	6.8%	11.1%	34.1%
453 - Miscellaneous Store Retailers	720,431	785,156	1,083,268	1,311,160	1,434,845	5.6%	9.4%	99.2%
238 - Specialty Trade Contractors	937,338	974,950	1,125,237	1,247,691	1,221,394	4.8%	-2.1%	30.3%
423 - Merchant Wholesalers, Durable Goods	846,110	884,504	946,572	989,365	1,021,236	4.0%	3.2%	20.7%
445 - Food and Beverage Stores	780,008	770,084	849,085	862,081	844,718	3.3%	-2.0%	8.3%
561 - Administrative and Support Services	358,470	471,542	543,832	659,778	756,840	3.0%	14.7%	111.1%
541 - Professional, Scientific, and Technical Srvs	390,751	463,839	521,928	600,833	702,178	2.8%	16.9%	79.7%
451 - Sporting Goods, Hobby, Musical Instrument	574,076	574,523	675,888	729,935	681,274	2.7%	-6.7%	18.7%
811 - Repair and Maintenance	538,810	585,796	612,494	704,595	647,507	2.5%	-8.1%	20.2%
443 - Electronics and Appliance Stores	471,189	505,735	549,379	575,679	584,797	2.3%	1.6%	24.1%
448 - Clothing and Clothing Accessories Stores	793,576	773,916	793,682	771,072	572,334	2.3%	-25.8%	-27.9%
Subtotal top 15 categories	17,056,565	18,460,864	19,865,114	20,554,650	20,319,450	79.9%	-1.1%	19.1%
Total of all sales tax received	**21,988,641**	**23,284,698**	**25,083,794**	**26,029,656**	**25,435,737**	**100.0%**	**-2.3%**	**15.7%**

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 renewed a two-tenths percent sales tax in 2020 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.

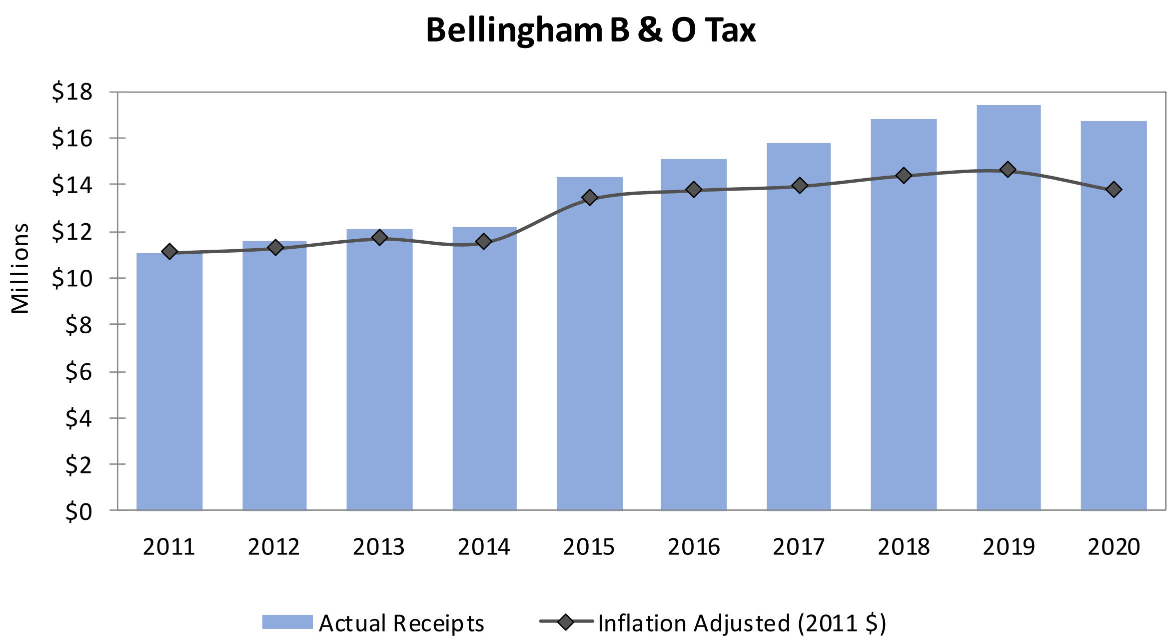


Business and Occupation Tax

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

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.

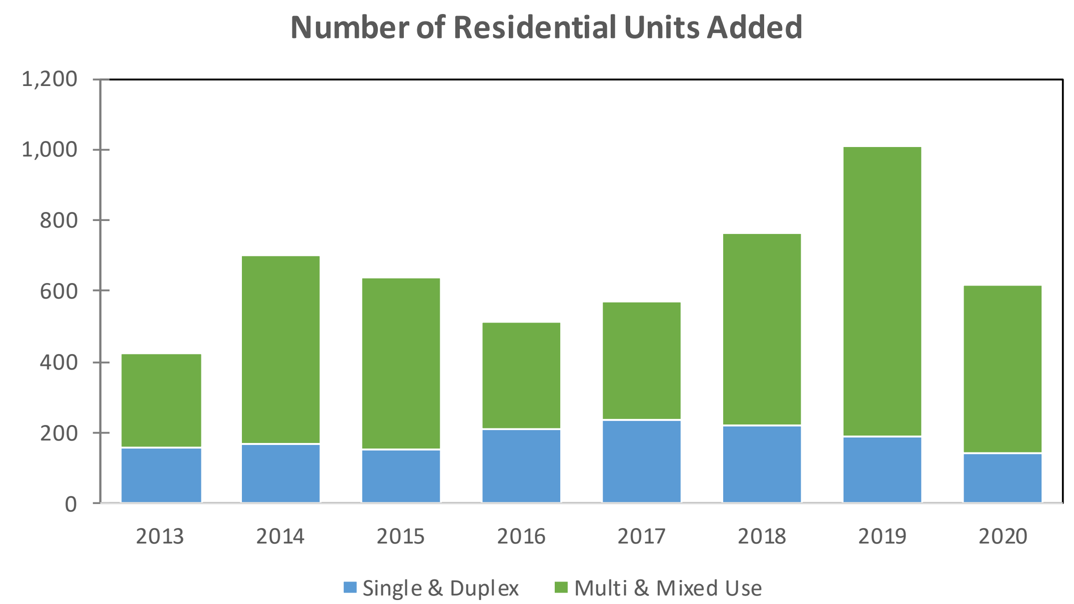
In 2015, the City repealed its religious exemption for medical service providers and aligned the City with state B&O code. The change provides equity among all medical service providers in Bellingham.

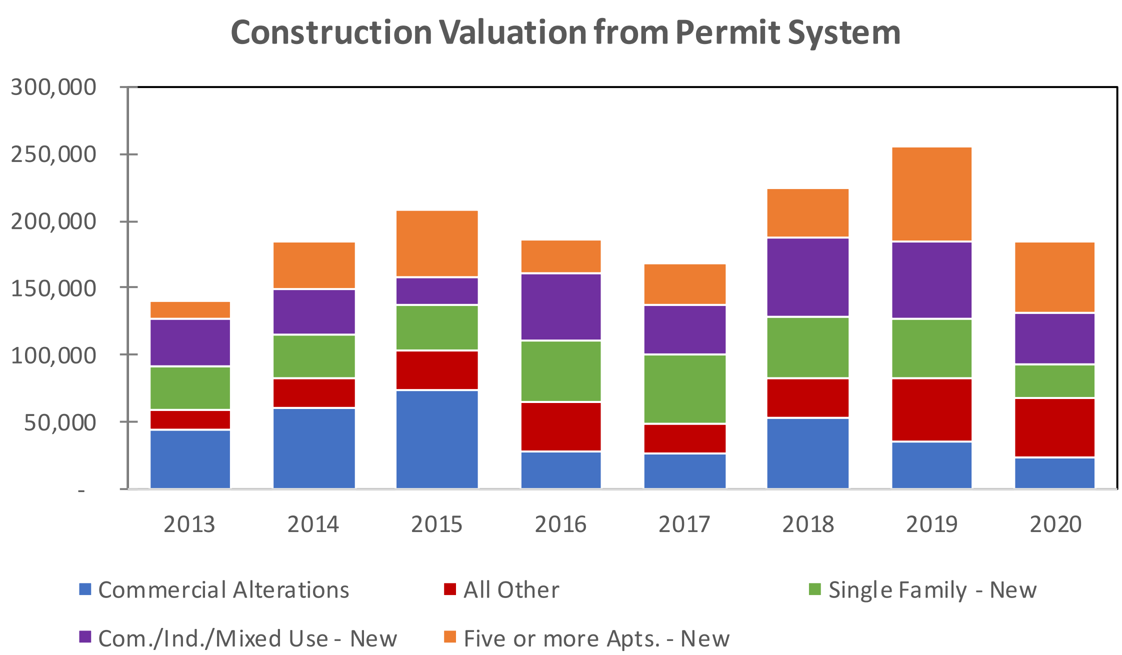


Building Permit and Construction Activity

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.





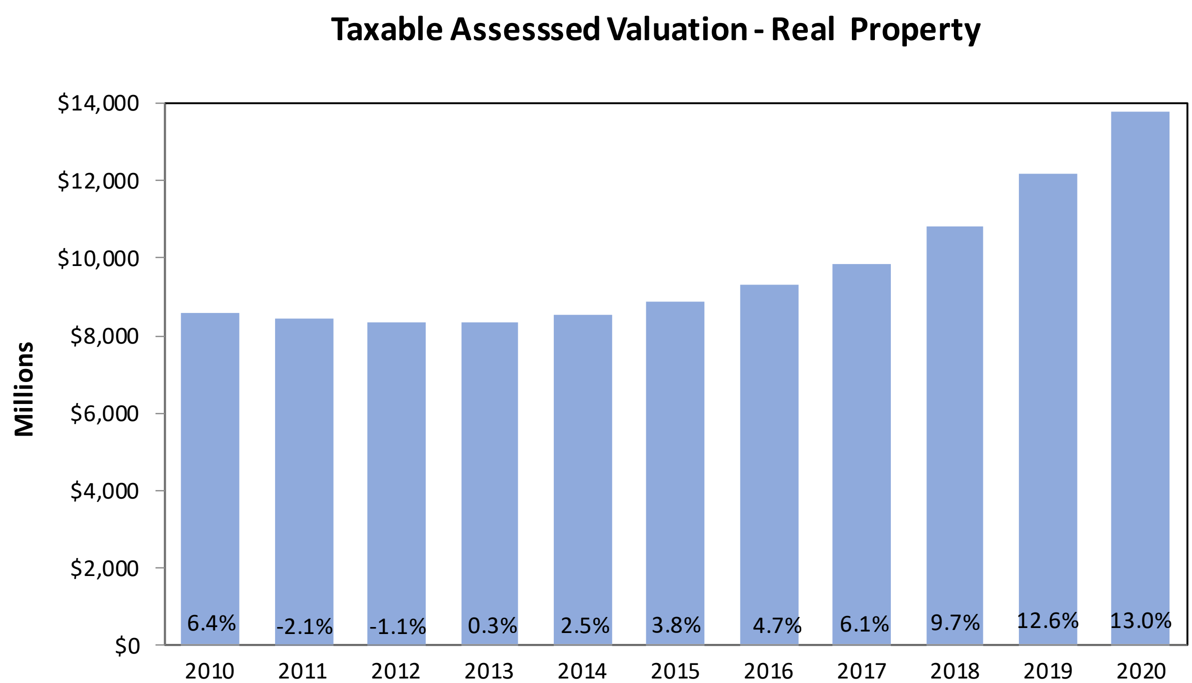
Property Tax

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%.

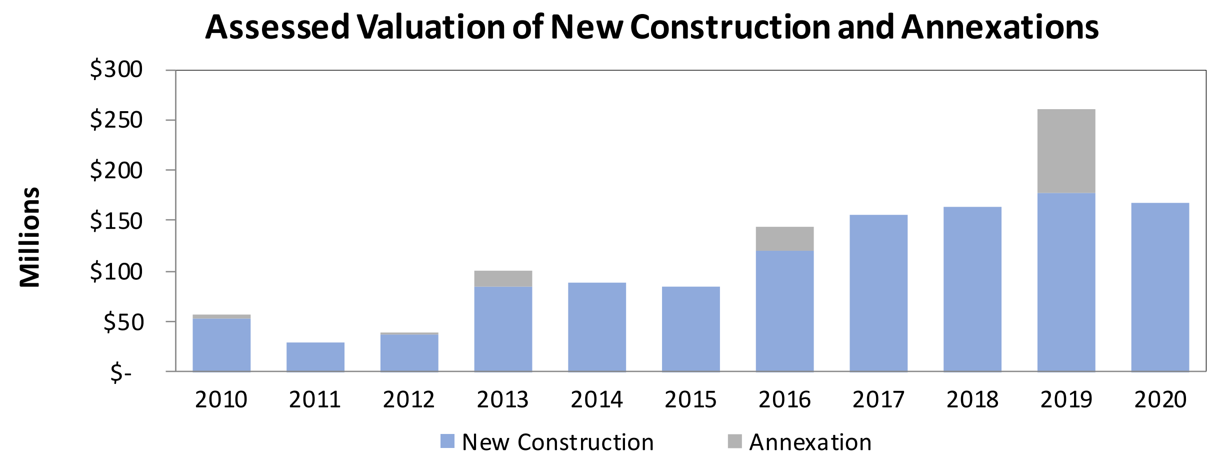
Property tax rates are derived by dividing the dollar amount levied by the assessed valuation of the City (in thousands). Each individual property's tax is determined with the following formula:

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

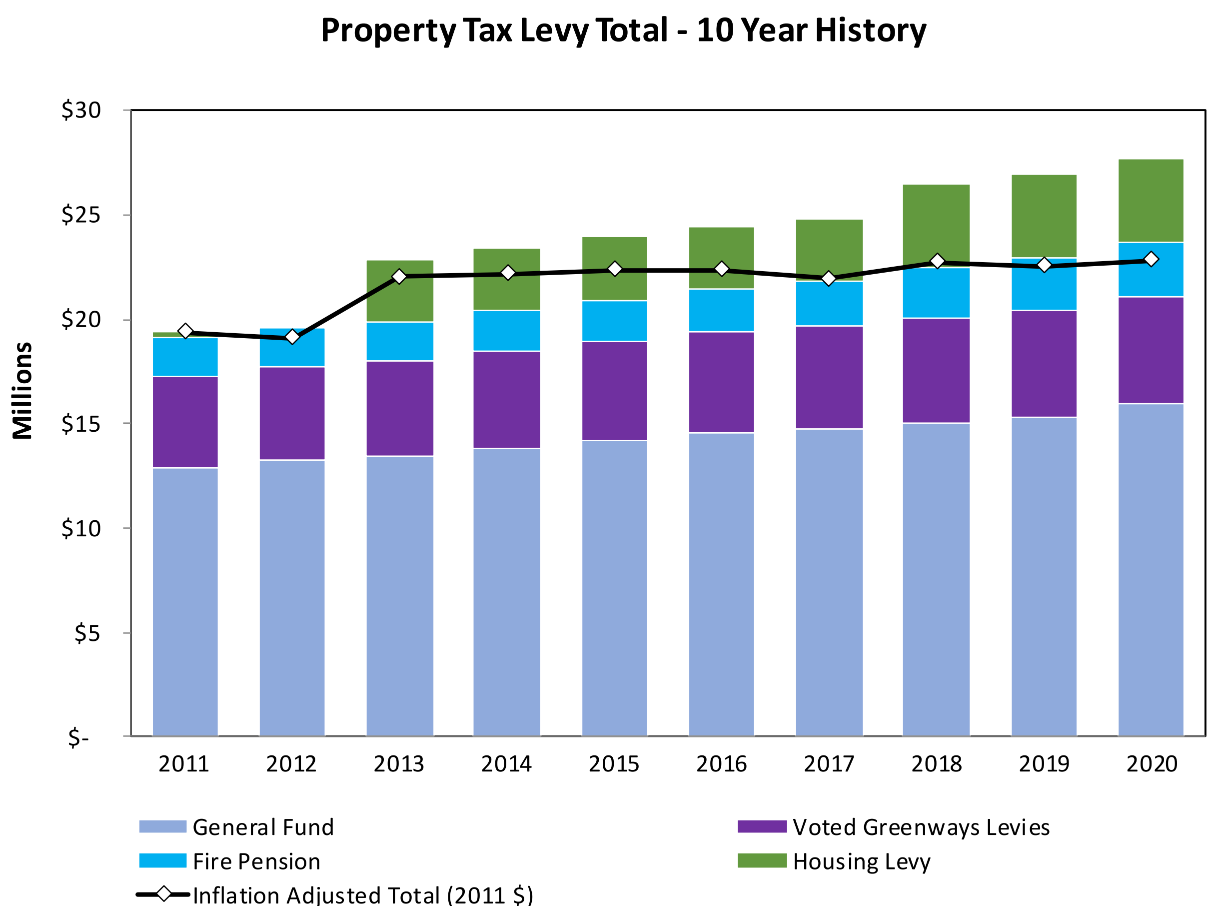
In recent years, rates for the City's levy have fallen because the assessed valuation has significantly exceeded the 1% increase in the levy.



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 Vaulations.



Source: Whatcom County Assessor's Certification of Assessed Vaulations



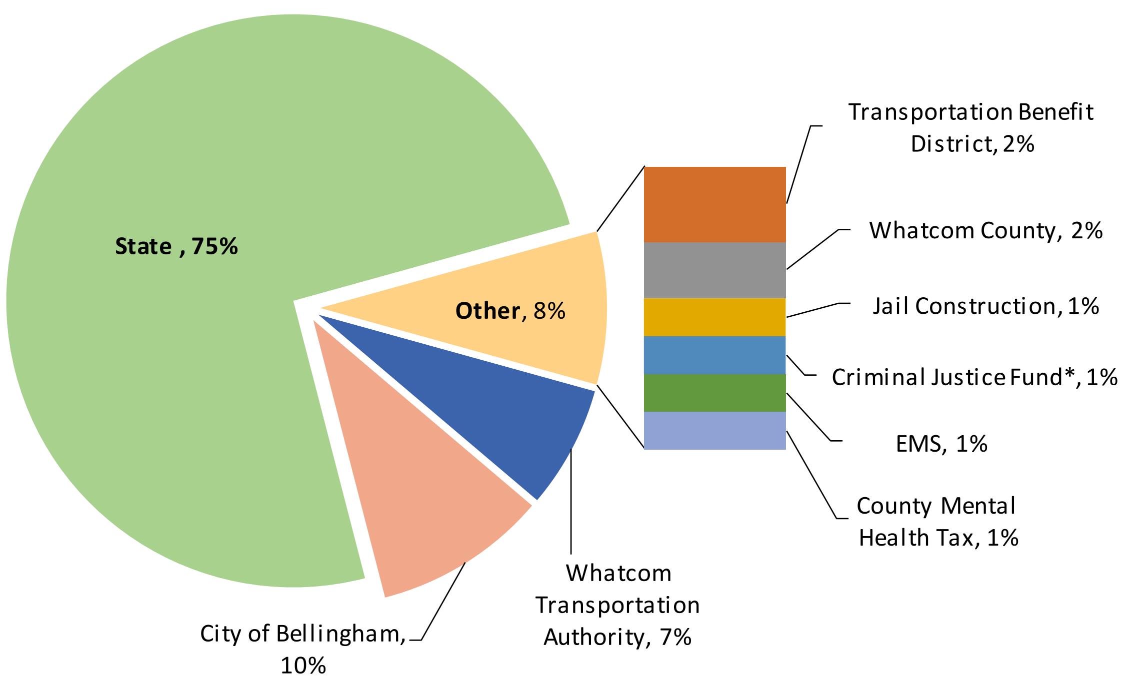
Source: Whatcom County Annual Tax Book

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 Fund	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	6.50
Total Retail Sales Tax Rate	**8.70%**

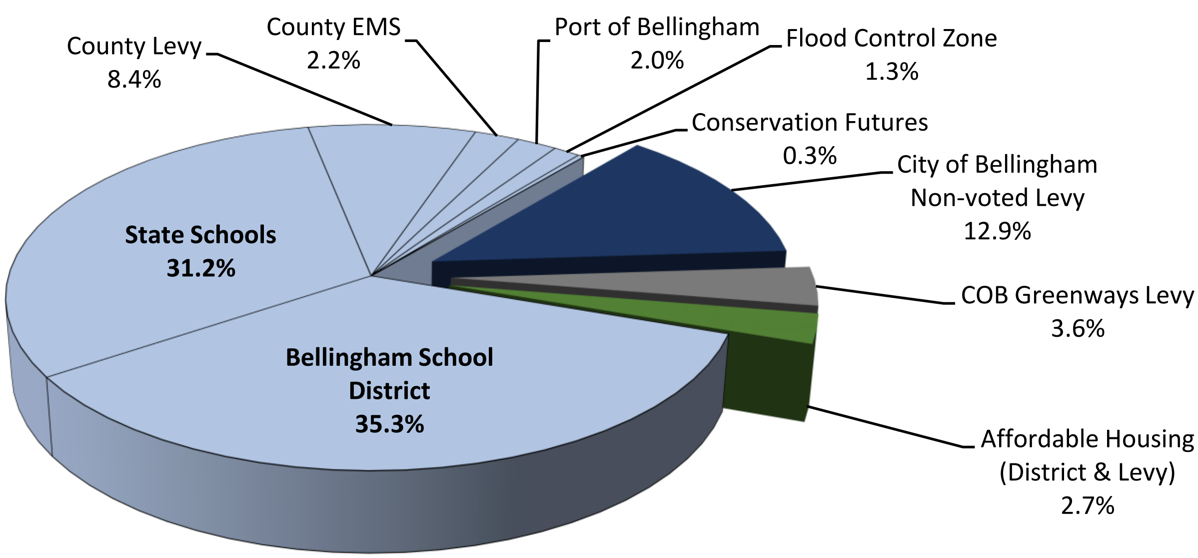
*Criminal Justice Fund money is divided between the City and County based on population.

The Transportation Fund collects an additional 0.02%. Collection of the tax began April 1, 2011 and was renewed by the voters in November 2020 for a ten-year term. This tax is accounted for in a separate fund.

Distribution of Property Tax

Jurisdiction	2020 Levy Rate Per $1,000 Valuation	2021 Levy Rate Per $1,000 Valuation	2021 Percent of Total Levy	2021 Cost for $400K Home
City of Bellingham				
General Fund (GF)	$1.15307	$1.08766	11.06%	$435.06
Fire Pension - GF	0.18733	0.17670	1.80%	70.68
GF Non-voted Levy	1.34041	1.26436	12.85%	505.74
Voted Affordable Housing	0.09683	0.08940	0.91%	35.76
Voted Greenways	0.37596	0.35461	3.60%	141.84
Total Regular Levy	1.81319	1.70837	17.37%	683.35
Affordable Housing District	0.19373	0.17954	1.83%	71.82
Total City of Bellingham Levy	**2.00692**	**1.88791**	**19.19%**	**755.17**
State Schools	3.06880	3.07081	31.21%	1,228.32
County Levy	0.87284	0.82217	8.36%	328.87
Whatcom County EMS	0.23385	0.22022	2.24%	88.09
Conservation Futures	0.03229	0.03042	0.31%	12.17
Flood Control Zone	0.13909	0.13100	1.33%	52.40
Port of Bellingham	0.20990	0.19762	2.01%	79.05
Bellingham School District (1)	3.61394	3.47751	35.35%	1,391.00
Total Levy	$10.17764	$9.83765	100.00%	$3,935.06

(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.

The budget is prepared before other financial statements. All actuals for the immediately preceding year that appear throughout the budget are unaudited and preliminary.

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 authorized by the Mayor's, or their designee. 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 reappropriated to the next biennium by ordinance.

Budget Control

The Finance Director provides 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.

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
126	Library Gift Fund	Library
136	Environmental Remediation Fund	*Shared by departments
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared by most departments
142	Second 1/4% REET Fund	*Shared by most departments
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police
153	Criminal Justice Fund	Police
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Fund	Public Works
162	Public Ed & Govt. (PEG) Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	Sub-fund for restricted PEG equipment

Fund #	Fund Name	Budgetary Responsibility
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	Sub-fund for Watershed
420	Wastewater Fund	Public Works
430	Storm and Surface Water Utility 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	Sub-fund 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	Sub-fund for Tech Replacement
542	Computer Infrastructure	Sub-fund for Computer Replacement
543	GIS Administration	Sub-fund for GIS Internal Services
550	Claims and Litigation Fund	Legal
561	Unemployment Compensation Fund	Human Resources

Fund #	Fund Name	Budgetary Responsibility
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 *(Page 1 of 2)*	Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
001 General Fund	23,695,626	164,768,086	173,097,853	15,365,860	(8,329,766)	-35%
111 Street	6,000,000	38,905,787	42,563,113	2,342,674	(3,657,326)	-61%
126 Library Gift	86,896	100,000	100,052	86,843	(53)	0%
136 Environmental Remediation	7,286,000	3,571,830	4,726,692	6,131,138	(1,154,862)	-16%
141 1st 1/4% REET	6,329,000	3,369,396	8,810,565	887,831	(5,441,169)	-86%
142 2nd 1/4% REET	8,847,000	3,476,790	4,175,965	8,147,826	(699,174)	-8%
151 Police Federal Equitable Share	112,000	72,998	66,921	118,076	6,076	5%
152 Asset Forfeiture /Drug Enforce.	77,607	2,077	14,408	65,277	(12,330)	-16%
153 Criminal Justice	164,000	783,560	744,413	203,147	39,147	24%
160 Public Safety Dispatch	1,196,110	16,423,038	16,519,974	1,099,174	(96,936)	-8%
161 Transportation Fund	5,958,839	23,669,517	27,110,498	2,517,858	(3,440,981)	-58%
162 Publ Educ & Gov Acc TV	230,990	556,202	767,683	19,509	(211,481)	-92%
163 Restricted Equipment/PEG Fund	672,000	267,986	224,736	715,250	43,250	6%
173 Greenways III	6,097,565	12,084,297	12,163,739	6,018,123	(79,442)	-1%
177 Park Impact	10,079,000	3,869,764	5,939,971	8,008,793	(2,070,207)	-21%
178 Sportsplex	57,604	1,542	-	59,145	1,541	3%
180 Tourism	185,420	2,654,263	1,945,404	894,279	708,859	382%
181 Low Income Housing	8,297,000	8,329,706	15,758,592	868,114	(7,428,886)	-90%
190 Community Development Block Grant	-	3,716,181	3,716,181	-	-	0%
191 Home Investment Partnership Grant	-	3,793,363	3,793,363	-	-	0%
224 2004 Sportsplex Acq. LTGO	-	580,000	559,225	20,775	20,775	100%
225 2004 PFD/Civic Field LTGO	-	1,548,239	1,548,239	-	-	0%
226 2011 QEC Bond	4,038,000	854,613	-	4,892,613	854,613	21%
227 2016 PFD Refunding Bonds	-	2,148,963	2,148,963	-	-	0%
228 2014 Solid Waste LTGO	-	1,315,146	1,315,146	-	-	0%
235 Governmental Debt Service	-	1,234,443	1,234,443	-	-	0%
245 LID Guaranty Fund	75,704	2,026	-	77,730	2,026	3%
371 Waterfront Construction #1	8,301,000	2,293,482	-	10,594,482	2,293,482	28%
410 Water Fund	14,823,000	42,079,370	50,028,611	6,873,759	(7,949,241)	-54%
411 Watershed Fund	11,735,000	11,413,587	10,675,597	12,472,990	737,990	6%
420 Wastewater Fund	45,668,000	48,214,622	80,265,319	13,617,303	(32,050,697)	-70%
430 Storm Surface Water Utility	7,884,880	24,530,073	28,493,375	3,921,578	(3,963,302)	-50%
456 Cemetery	297,000	721,949	888,189	130,760	(166,240)	-56%
460 Golf Course	30,000	2,763,940	2,781,261	12,679	(17,321)	-58%
465 Parking Services	735,000	4,697,972	5,387,749	45,223	(689,777)	-94%
470 Medic One	356,058	16,436,447	16,791,150	1,354	(354,704)	-100%
475 Development Services	7,432,000	6,941,050	8,293,281	6,079,769	(1,352,231)	-18%
510 Fleet Administration	4,000,000	9,627,267	11,785,618	1,841,649	(2,158,351)	-54%
511 Radio Communications	1,411,000	2,453,141	1,866,022	1,998,119	587,119	42%
520 Purchasing Material Management	808,179	7,112,321	6,768,339	1,152,161	343,982	43%
530 Facilities Administration	1,005,000	35,390,877	35,305,948	1,089,928	84,928	8%

Fund Number and Name (Page 2 of 2)	Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
540 Tech and Telecom	471,000	1,408,585	1,054,804	824,781	353,781	75%
541 Technology Repl and Reserve	2,817,000	693,203	3,414,911	95,292	(2,721,708)	-97%
542 Computer Infrastructure Repl	468,382	3,627,999	3,989,118	107,263	(361,119)	-77%
543 GIS Administration Fund	5,100	915,137	893,854	26,383	21,283	417%
550 Claims, Lit & Prop Loss Fund	3,846,000	3,102,938	2,900,028	4,048,910	202,910	5%
561 Unemployment compensation	632,000	298,915	350,906	580,009	(51,991)	-8%
562 Workers Comp Self-Insurance	1,133,000	1,130,325	1,679,645	583,680	(549,320)	-48%
565 Health Benefits Fund	4,000,000	32,160,740	36,055,864	104,876	(3,895,124)	-97%
570 PW Admin & Engineering	575,000	15,918,423	16,462,583	30,840	(544,160)	-95%
612 Firefighter's Pensions	14,185,009	4,754,422	3,838,771	15,100,659	915,650	6%
613 Police Officer's Pensions	9,011,722	346,375	2,204,316	7,153,781	(1,857,941)	-21%
701 Greenways Maintenance Endowmnt	4,657,296	1,947,659	1,484,191	5,120,765	463,469	10%
702 Nat Res Protect & Restore	4,061,331	429,108	272,019	4,218,420	157,089	4%
965 Public Facilities District	1,846,000	3,238,503	4,142,303	942,199	(903,801)	-49%
Total	**241,681,317**	**582,748,243**	**667,119,914**	**157,309,646**	**(84,371,671)**	**-35%**

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 $8.3 million use of reserve to mitigate the impact of COVID-19. The budget assumes reduced revenues and minimal programmatic reductions.

111 Street Fund – Significant capital projects are projected to use $3.6 million of reserves. Please see the capital section for more information.

141 – 1st ¼% Real Estate Excise Tax (REET) – The City will use $5.4 million of REET 1 reserves for investments in capital facilities, including a new joint Public Works and Parks Operations Center on Pacific Street.

161 Transportation Fund – Citywide bike & pedestrian projects and other capital projects will use $3.4 million of reserves.

177 Park Impact Fee Fund – Cordata Community Park and other projects will reduce reserves by $2 million.

181 Low Income Housing Fund – The Bellingham Home Levy has a number of housing projects in the pipeline that will use much of the accumulated reserve balance, including Samish Commons, Barkley Family Housing and Kulshan Community Land Trust townhomes on Telegraph.

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 $854,613 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 $2.3 million for future construction projects in the Waterfront District.

410 Water Fund and 411 Watershed Fund – Large capital expenditures on water main replacement, reservoir and supply improvements, and completion of the Nooksack Dam removal use $7 million of reserves over the biennium.

420 Wastewater Fund – Capital projects for sewer main work at Meridian, rehabilitation of the Whatcom Creek trunk main and the Roeder lift station, and significant investments in the Post Point treatment plant decrease reserves by $32 million.

430 Stormwater Fund – Fish passage projects and rebuilding of the Park Place stormwater facility are the largest projects leading to a $4 million use of reserves.

465 Parking Services Fund – Replacement and expansion of electronic pay stations decrease reserves by $689,777.

470 Medic One Fund – The Medic One Fund operates a large portion of the county-wide emergency medical services (EMS) program is reliant on revenues from the Whatcom County EMS Levy to operate. Revenues from the county are not projected to cover all expense incurred in the operation of the program, which uses reserves to offset that shortfall.

475 Development Services – The budget reallocates staff to better align their work with their funding source. This increases the projected use of the Development Services Fund and projects to use about $1 million in reserves over the biennium.

510 Fleet Administration Fund – This fund is projected to spend down reserves by $2 million on fleet replacements.

541 Technology Replacement and Reserves Fund – The City will spend $2.7 million on replacing critical systems and applications.

565 Health Benefits Fund – The Health Benefits fund will use $3.8 million after a one-time rate reduction for internal user funds to offset the impacts of COVID-19 on City revenues.

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.

Because reserves are recalculated each year based on cash on hand and existing short-term liabilities, actual ending reserves do not match the following year beginning reserves. Additionally, reserves in the first year of the biennium are merely estimates. Once the Finance Department has fully closed out the previous year, those reserves are formally updated by Council.

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	**23,695,626**	**61,677,030**	**4,113,704**	**8,301,000**	**88,960,938**	**21,171,661**	**23,196,731**	**8,718,627**	**1,846,000**	**241,681,317**
TAXES	132,442,373	61,221,216	-	2,071,306	1,731,146	1,490,000	4,030,000	-	3,159,000	206,145,042
LICENSES AND PERMITS	1,737,800	547,000	-	-	3,733,688	100,000	-	-	-	6,118,488
INTERGOVERNMENTAL REVENUE	6,142,212	42,229,860	-	-	5,315,556	492,608	240,000	-	-	54,420,236
CHARGES FOR GOODS AND SERVICES	21,499,776	17,771,089	-	-	140,117,411	84,908,111	-	-	-	264,296,387
FINES AND PENALTIES	1,198,992	-	-	-	956,202	-	-	-	-	2,155,194
MISCELLANEOUS REVENUE	1,746,933	2,413,138	1,515,865	222,176	3,797,007	798,952	830,796	350,360	79,503	11,754,731
NON REVENUES	-	1,465,993	2,871,440	-	-	-	-	2,026,407	-	6,363,840
OTHER FINANCING SOURCES	-	-	3,296,124	-	2,148,000	26,050,200	-	-	-	31,494,324
TOTAL REVENUE	**164,768,086**	**125,648,297**	**7,683,429**	**2,293,482**	**157,799,011**	**113,839,871**	**5,100,797**	**2,376,767**	**3,238,503**	**582,748,243**
NON-EXPENDITURES	1,178,991	7,555,905	-	-	5,192,059	1,197,759	-	260,000	-	15,384,714
SALARIES AND WAGES	92,516,710	14,813,100	-	-	32,354,579	18,556,658	44,087	-	-	158,285,134
PERSONNEL BENEFITS	32,877,602	7,010,923	-	-	13,694,041	9,126,883	4,210,062	-	-	66,919,510
SUPPLIES	4,638,560	3,538,043	-	-	7,419,332	8,375,742	98,680	-	-	24,070,356
OTHER SERVICES AND CHARGES	41,885,991	85,451,639	-	-	100,882,330	51,308,783	1,690,259	30,216	123,846	281,373,065
CAPITAL OUTLAYS (6000 EXP OBJ)	-	28,949,694	-	-	32,375,000	33,299,356	-	-	-	94,624,050
DEBT SERVICE PRINCIPAL	-	1,715,915	5,481,741	-	6,029,453	-	-	1,465,993	3,134,840	17,827,942
DEBT SERVICE INTEREST/COSTS	-	107,052	1,324,275	-	5,657,738	662,460	-	-	883,617	8,635,142
TOTAL EXPENSE	**173,097,853**	**149,142,271**	**6,806,016**	**-**	**203,604,532**	**122,527,641**	**6,043,088**	**1,756,209**	**4,142,303**	**667,119,914**
Net Surplus/(Deficit)	(8,329,766)	(23,493,974)	877,414	2,293,482	(45,805,521)	(8,687,771)	(942,291)	620,557	(903,801)	(84,371,671)
ESTIMATED ENDING RESERVE BALANCE	**15,365,860**	**38,183,056**	**4,991,117**	**10,594,482**	**43,155,417**	**12,483,890**	**22,254,440**	**9,339,184**	**942,199**	**157,309,646**

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 individuals 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.

Citywide Expenditures by Sub Type for All Funds

More detailed categories of expenditures, citywide.

EXPENDITURE TYPE	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
INVENTORY USED AND ADJUSTMENTS	-	416	(80,807)	1,308,625	-	-
BAD DEBT EXPENSE	-	-	16,040	-	-	-
TRANSFERS OUT	6,875,884	9,861,991	8,385,448	5,677,394	9,624,059	5,760,655
INTERFUND LOANS PRINCIPAL	630,430	-	-	-	-	-
NON-EXPENDITURES Total	**7,506,314**	**9,862,407**	**8,320,681**	**6,986,019**	**9,624,059**	**5,760,655**
SALARIES AND WAGES	62,513,004	64,916,820	70,244,392	72,867,820	74,240,573	79,492,066
OVERTIME AND HAZARD DUTY	3,943,611	4,281,897	4,943,285	4,006,851	2,276,247	2,276,247
SALARIES AND WAGES Total	**66,456,615**	**69,198,716**	**75,187,677**	**76,874,671**	**76,516,820**	**81,768,314**
PERSONNEL BENEFITS	25,796,081	27,584,947	31,133,004	32,509,737	30,272,263	32,463,648
PENSION & DISABILITY PAYMENTS	1,970,866	1,408,048	1,709,985	1,310,780	2,091,800	2,091,800
PERSONNEL BENEFITS Total	**27,766,947**	**28,992,995**	**32,842,989**	**33,820,517**	**32,364,063**	**34,555,448**
OFFICE AND OPERATING SUPPLIES	6,198,075	6,651,348	7,655,971	7,695,460	7,121,511	7,145,542
FUEL CONSUMED	556,547	738,317	654,255	528,691	679,360	679,360
PURCHASES FOR RESALE	977,147	1,000,853	1,259,286	139,445	2,044,400	2,044,400
SMALL TOOLS AND MINOR EQUIPMENT	2,451,450	2,386,304	3,251,772	2,198,530	2,087,867	2,267,917
OBSOLETE-WAREHOUSE	1,035,094	483,692	-	-	-	-
SUPPLIES Total	**11,218,313**	**11,260,514**	**12,821,284**	**10,562,127**	**11,933,138**	**12,137,219**
PROFESSIONAL SERVICES	45,209,679	48,212,393	51,696,964	50,751,012	65,675,265	59,948,793
COMMUNICATION	1,193,596	1,233,335	1,450,071	1,519,026	1,338,716	1,532,291
TRAVEL	281,965	315,047	353,434	52,037	414,226	419,227
TAXES & OPERATING ASSESSMENTS	9,825,991	10,408,102	10,746,382	10,565,595	9,997,019	9,982,069
OPERATING RENTALS AND LEASES	7,943,481	8,420,216	8,445,348	9,365,790	10,504,825	10,302,633
INSURANCE	1,661,564	1,700,862	1,634,337	1,710,874	2,241,983	2,229,016
UTILITY SERVICE	4,739,566	4,642,302	4,775,783	4,826,215	5,091,175	5,068,339
REPAIRS & MAINTENANCE	11,219,813	10,053,900	12,860,888	30,886,955	47,491,529	24,189,978
MISCELLANEOUS	5,427,981	4,455,046	7,931,724	9,899,494	12,445,938	12,500,043
OTHER SERVICES AND CHARGES Total	**87,503,636**	**89,441,204**	**99,894,932**	**119,576,998**	**155,200,676**	**126,172,389**
INTERGOVERNMENTAL PROF SERVS	3,642,064	2,569,935	-	-	-	-
OBSOLETE INTERGOVT SERVICES Total	**3,642,064**	**2,569,935**	**-**	**-**	**-**	**-**
LAND	444,681	6,297,415	1,397,977	5,505,181	5,900,000	4,900,000
BUILDINGS AND STRUCTURES	-	7,500	162,837	-	24,500,000	-
CAPITAL RENT & LEASE	-	-	-	80,729	-	-
OTHER IMPROVEMENTS	8,480,542	22,653,461	12,216,184	10,136,689	11,665,000	550,000
MACHINERY AND EQUIPMENT	3,479,476	5,007,792	4,662,461	2,677,129	6,973,312	3,367,037
CONSTRUCTION OF FIXED ASSETS	10,059,787	15,822,686	6,749,465	5,408,342	22,693,701	14,075,000
CAPITAL OUTLAYS Total	**22,464,486**	**49,788,854**	**25,188,923**	**23,808,070**	**71,732,013**	**22,892,037**
GENERAL OBLIGATION BONDS	1,760,000	2,055,000	1,845,000	1,980,000	2,143,009	2,293,014
Interfund Loan Issuance	-	-	-	-	1,465,993	-
INTERFUND LOANS	-	666,058	732,829	603,629	852,977	862,937
INTERGOVERNMENTAL LOANS	582,840	820,588	1,303,275	1,363,886	1,501,322	1,633,518
OTHER NOTES	1,053,972	1,407,636	1,891,526	2,270,395	2,008,559	2,032,195
REVENUE BONDS	2,263,000	2,338,000	1,368,000	20,421,893	1,489,750	1,544,667
DEBT SERVICE PRINCIPAL Total	**5,659,812**	**7,287,282**	**7,140,630**	**26,639,803**	**9,461,611**	**8,366,331**
DEBT ISSUE COSTS				176,150		
DEBT REGISTRATION COSTS	3,727	2,726	2,526	1,742	1,700	1,700
INTEREST ON INTERFUND DEBT	33,029	78,167	70,190	51,481	53,526	53,526
INTEREST ON LT EXTERNAL DEBT	4,965,788	4,781,905	4,684,051	4,345,849	4,374,827	4,149,863
OTHER INTEREST AND DEBT SVC COSTS	-	17,500	2,500	500	-	-
DEBT SERVICE INTEREST/COSTS Total	**5,002,544**	**4,880,298**	**4,759,268**	**4,575,721**	**4,430,053**	**4,205,090**
TOTAL EXPENDISTURES	**237,220,731**	**273,282,206**	**266,156,385**	**302,843,924**	**371,262,432**	**295,857,481**

Revenues – Sources and Trends

Revenue Forecast Overview

In 2020, the COVID-19 pandemic had significant negative impact on economic activity, particularly early on, as gubernatorial mandates restricted in-person activities. This decline was partially offset by the increase in online sales, a thriving real estate market, and large federal stimulus package, resulting in better-than-expected economic activity. The revenue adopted in the budget for 2021 assumed a modest increase from 2020, but near flat revenue from 2019. However, 2020 revenue shortfalls were less significant than anticipated and most city revenues only saw a slight decrease in amount or growth. As of the end of 2020, market indicators such as employment and retail sales are starting to recover, and assessed valuation continues to climb. While the forecast projects a drop in revenue and greater use of reserves in 2021 and 2022, it does assume economic growth will begin to recover over the following years. 2021 revenues will be reevaluated as the year progresses and 2022 revenue assumptions will be reviewed at the end of 2021. The City will likely need to make mid-year budget adjustments to accommodate changes to the forecast.

General Fund Revenues

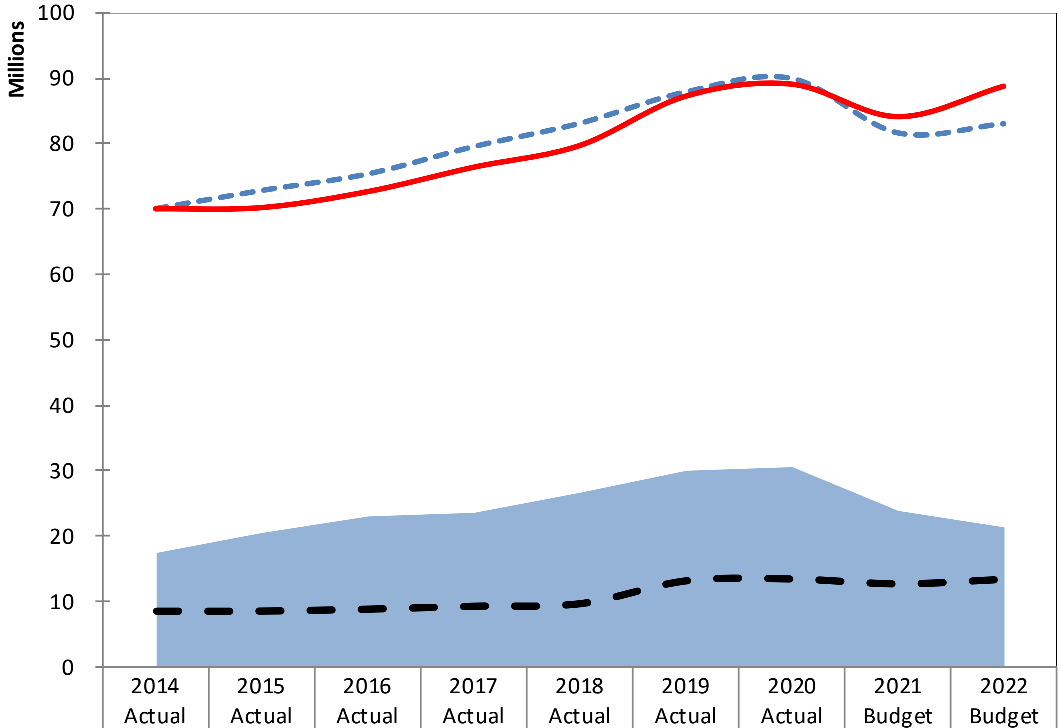
The General Fund forecast builds upon 2020 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. In 2020, revenues showed significant decline early on, leading to a downward adjustment to the forecast; however, a quicker than expected recovery and federal stimulus resulted in an increase of reserves. This will require the City to adjust the 2021 budgeted revenues in 2021. The budget as adopted reflects the lower numbers anticipated when the forecast was developed.

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.

General Fund Revenues, Expenditures & Reserves

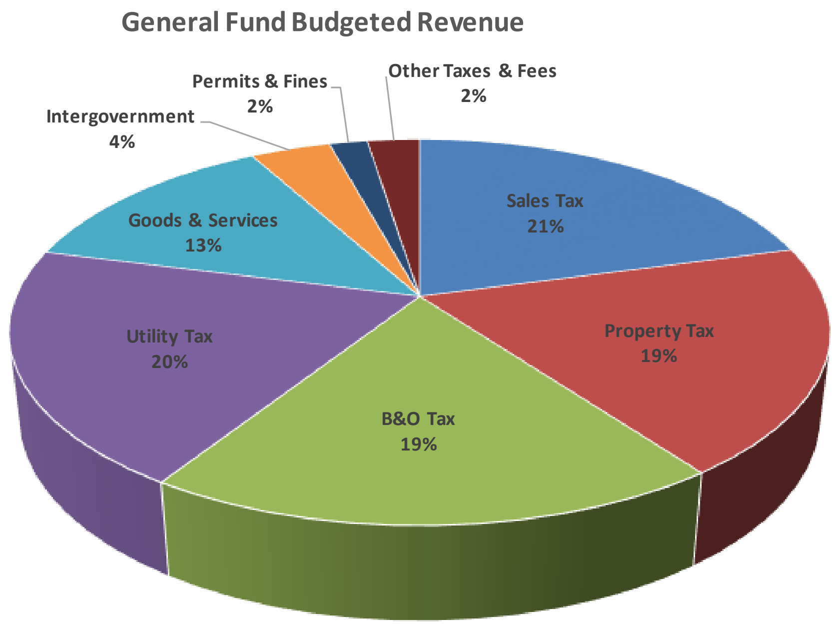


	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Reserves	17,404	20,363	23,093	23,461	26,608	29,989	30,486	23,696	21,188
Revenues	69,943	72,753	75,312	79,541	83,146	88,003	90,104	81,686	83,082
Expenses	69,918	70,114	72,583	76,362	79,718	87,360	89,228	84,194	88,904
Emergency Res.	8,390	8,414	8,710	9,163	9,566	13,104	13,384	12,629	13,336

*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. 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.



Property Tax

In 2021, the City of Bellingham will receive approximately $2.00 per $1,000 of assessed valuation from property owners within the City limits, generating around $27.7 million of tax revenue. There are four components of the City's levy:

- General Fund accounting for $15.6 million;
- voted Park Greenways, providing $5.1 million for Parks purposes;
- voted Housing Levy, raising $4 million for low-income housing needs; and
- the Fire Pension for $2.6 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.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted
Property Tax	$ 14,619,202	$ 14,951,302	$ 15,250,716	$ 15,780,734	$ 15,595,700	$ 15,790,700
Percent Change	*1.3%*	*2.3%*	*2.0%*	*3.5%*	*-1.2%*	*1.3%*

The City of Bellingham's levy is only one component of the total property tax that 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 been negatively impacted by the COVID-19 pandemic, which has restricted in-person activities and lead to a closure of the Canadian border. These factors resulted in a 1.9 percent decline in 2020. Food Services and Drinking Places, and Clothing and Clothing Accessories Stores were among the hardest hit industries, while Motor Vehicle Sales maintained its growth and position as the largest category at 12% of total revenue. Construction and related industries continued to be a major driver as well, making up over 20 percent of the sales tax revenue collected in 2020.

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 atypical growth in certain sectors associated with these revenues and expects continued growth.

The forecast assumes a return to economic health, lower unemployment, and the continuation of strong construction and auto sales in 2022. Growth in the out years is projected to return 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 2021, the allocation is 60 percent to the General Fund, 37 percent to the Street Fund and three percent to the Radio Communication Fund.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted
Sales Tax	$ 16,151,687	$ 17,339,147	$ 18,054,164	$ 17,705,266	$ 16,988,100	$ 17,497,260
Percent Change	*6.5%*	*7.4%*	*4.1%*	*-1.9%*	*-4.1%*	*3.0%*

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 decreased 4 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 typically more stable than sales tax, which relies heavily on the volatile construction and retail trade sectors; although, B&O tax was more affected by restrictions on travel, shopping, and dinning due to COVID-19. 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 like those used to forecast sales tax.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted
B&O Tax	$ 15,770,932	$ 16,794,598	$ 17,454,717	$ 16,751,572	$ 15,676,500	$ 16,110,500
Percent Change	*4.4%*	*6.5%*	*3.9%*	*-4.0%*	*-6.4%*	*2.8%*

Utility Tax

The Utility Tax budget for 2021 is $16.2 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 $7.5 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.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted
Electricity	$ 3,988,016	$ 3,899,644	$ 3,780,496	$ 3,716,844	$ 3,761,594	$ 3,761,594
Water	$ 4,434,189	$ 4,659,078	$ 4,821,646	$ 4,753,429	$ 4,813,931	$ 4,910,210
Natual Gas	$ 1,235,539	$ 1,396,895	$ 1,226,844	$ 1,423,688	$ 1,349,528	$ 1,349,528
Wasetwater	$ 2,739,565	$ 2,929,996	$ 2,949,630	$ 2,875,866	$ 2,944,911	$ 3,003,809
Cable	$ 1,353,553	$ 1,262,836	$ 1,209,434	$ 1,177,766	$ 1,080,025	$ 1,026,023
Telephone	$ 1,755,553	$ 1,655,364	$ 1,445,725	$ 1,164,427	$ 1,223,083	$ 1,149,698
Stormwater	$ 944,665	$ 952,350	$ 1,042,387	$ 1,061,169	$ 1,073,659	$ 1,095,132
Total Utility Tax	$ 16,451,080	$ 16,756,163	$ 16,476,161	$ 16,173,190	$ 16,246,731	$ 16,295,994
Percent Change	*3.8%*	*1.9%*	*-1.7%*	*-1.8%*	*0.5%*	*0.3%*

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 2021 amounts charged to departments and funds are based on the actual costs incurred in 2019 for these services.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted
Goods & Services	$ 8,179,058	$ 10,222,102	$ 10,988,138	$ 10,715,911	$ 10,629,134	$ 10,870,642
Percent Change	*3.8%*	*25.0%*	*7.5%*	*-2.5%*	*-0.8%*	*2.3%*

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.

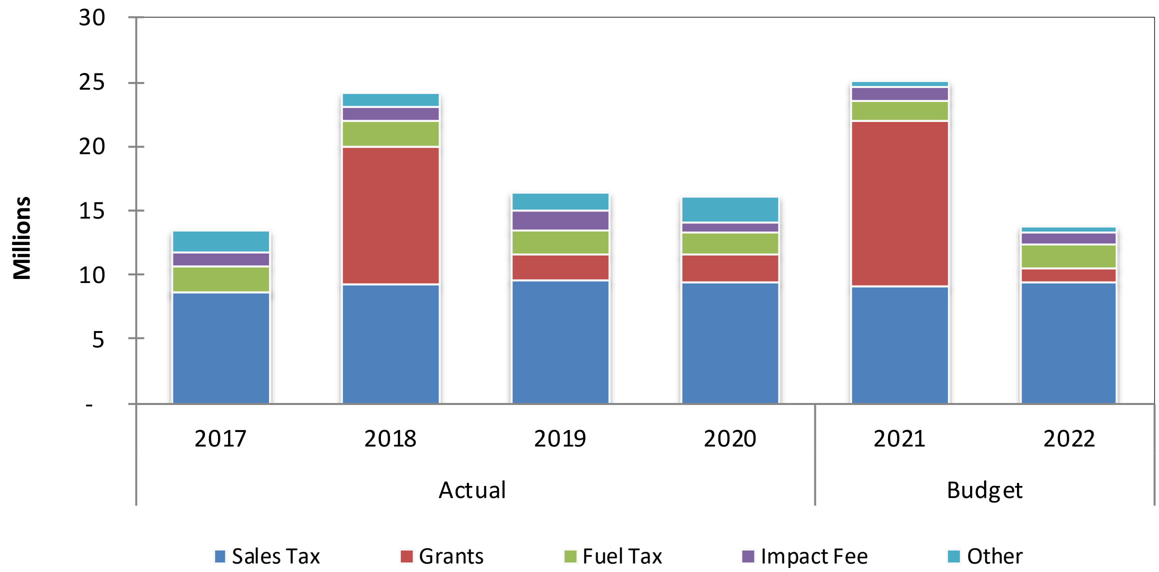
Other Revenues

The Other Revenues budget for 2021 totals $6.5 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. The significant increase in Intergovernmental revenue during 2020 is from one-time, Federal COVID-19 relief.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted
Intergovernmental	$ 2,786,164	$ 1,691,894	$ 5,422,004	$ 9,601,968	$ 3,071,106	$ 3,071,106
Fines	$ 755,587	$ 704,524	$ 644,225	$ 375,707	$ 592,946	$ 606,046
Licenses and Permits	$ 985,712	$ 934,423	$ 910,346	$ 870,604	$ 873,900	$ 863,900
Miscellaneous	$ 2,456,996	$ 2,263,858	$ 1,360,387	$ 1,136,626	$ 897,847	$ 849,086
Admissions Tax	$ 523,421	$ 599,108	$ 570,357	$ 257,183	$ 228,143	$ 234,987
Leasehold Tax	$ 516,987	$ 517,990	$ 547,383	$ 561,420	$ 547,000	$ 552,000
Gambling	$ 343,739	$ 371,151	$ 324,284	$ 174,143	$ 339,379	$ 339,379
Total Other Revenues	$ 8,368,606	$ 7,082,949	$ 9,778,986	$ 12,977,652	$ 6,550,321	$ 6,516,504
Percent Change	*21.8%*	*-15.4%*	*38.1%*	*32.7%*	*-49.5%*	*-0.5%*

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 2021 is $9 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

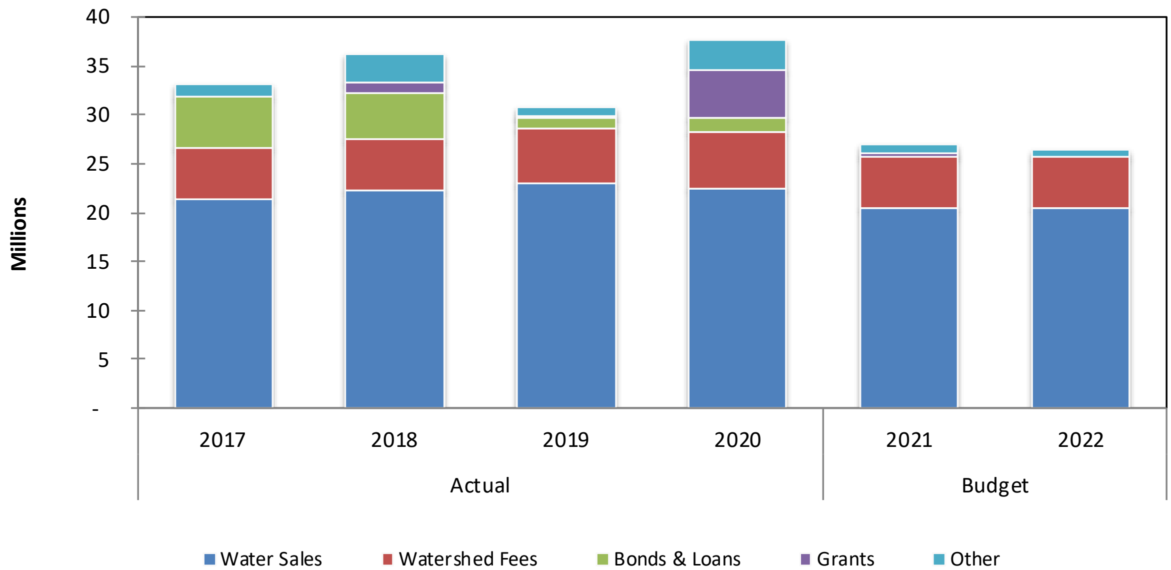
Transportation Impact Fees (TIFs) are collected from new construction as a contribution for the cost of new transportation infrastructure that is deemed related to the impact of the development within the city limits of Bellingham.

Other

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

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

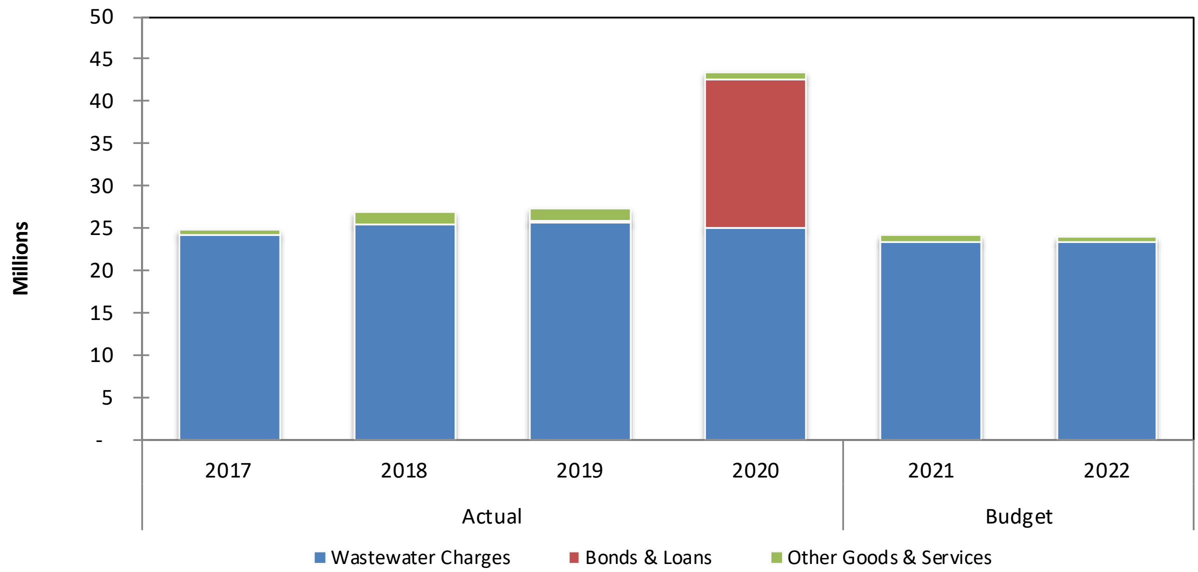
Only grants that have been confirmed by a grant award are included in the budget. Grants are awarded throughout the year and the budget is modified at that time.

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.

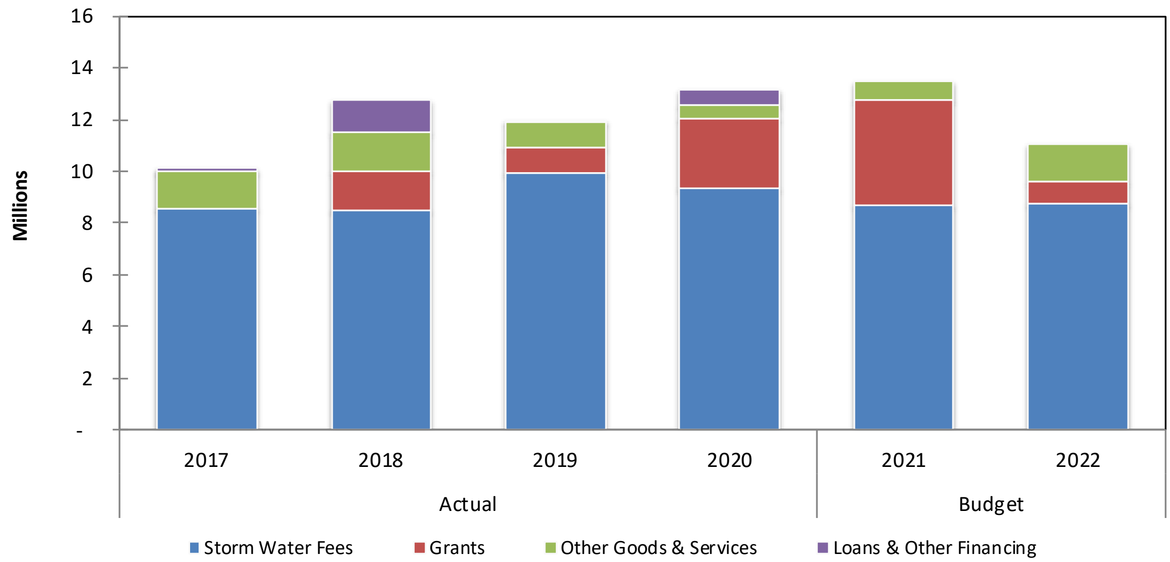
Other Goods & Services
This represents all the other charges, fees, and penalties received by the wastewater fund.
Bonds and Loan Proceeds

Bonds and Loans
Bonds were issued to fund the Wastewater Expansion Project; a $287 thousand loan was issued in 2019, and $17.5 million of refunding bonds were issued in 2020.

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

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.

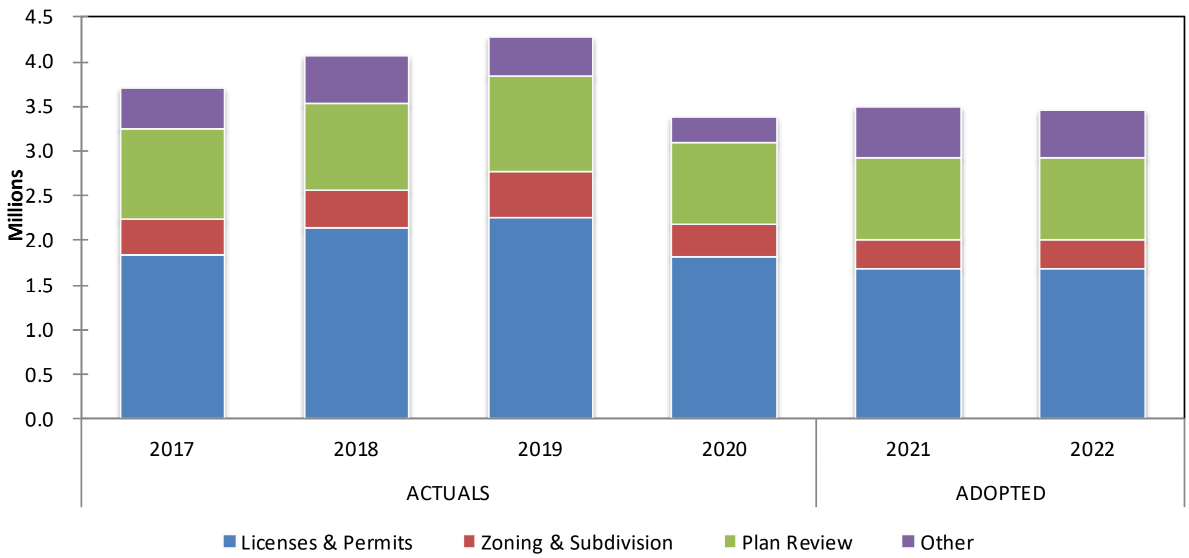
Grants
Federal and State Grants used to improve the collection and treatment of storm and surface water.

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 moderately recover in 2021-22, as market indicators remain mixed, with redevelopment becoming more challenging, high up-front costs, and the continuation of historically low interest rates. 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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**23,461,426**	**26,607,873**	**29,989,312**	**30,486,228**	**23,695,626**	**21,188,322**
TAXES	64,377,047	67,329,459	68,677,782	67,403,507	65,621,553	66,820,820
LICENSES AND PERMITS	985,712	934,423	910,346	870,604	873,900	863,900
INTERGOVERNMENTAL REVENUE	2,959,119	1,691,894	5,422,004	9,601,968	3,071,106	3,071,106
CHARGES FOR GOODS AND SERVICES	8,179,058	10,222,102	10,988,138	10,715,911	10,629,134	10,870,642
FINES AND PENALTIES	755,587	704,524	644,225	375,707	592,946	606,046
MISCELLANEOUS REVENUE	1,051,996	1,611,751	1,360,387	1,007,818	897,847	849,086
OTHER FINANCING SOURCES	1,405,000	652,107	-	128,809	-	-
TOTAL REVENUE	**79,713,520**	**83,146,259**	**88,002,882**	**90,104,324**	**81,686,487**	**83,081,600**
NON-EXPENDITURES	2,580,500	2,976,664	1,212,184	257,359	594,301	584,690
SALARIES AND WAGES	39,738,404	41,093,590	45,380,218	45,834,384	44,696,618	47,820,091
PERSONNEL BENEFITS	14,899,727	15,760,504	17,797,745	18,319,738	15,743,771	17,133,830
SUPPLIES	2,541,210	2,431,204	3,047,080	2,929,966	2,304,291	2,334,269
OTHER SERVICES AND CHARGES	14,183,588	15,083,825	19,666,872	20,903,110	20,854,811	21,031,181
OBSOLETE INTERGOVT SERVICES	2,375,920	2,104,246	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	31,831	43,790	32,784	983,165	-	-
DEBT SERVICE PRINCIPAL	-	218,498	221,068	-	-	-
DEBT SERVICE INTEREST/COSTS	5,070	5,974	1,861	-	-	-
TOTAL EXPENDITURE	**76,356,251**	**79,718,295**	**87,359,812**	**89,227,722**	**84,193,791**	**88,904,061**
Net Surplus/(Deficit)	**3,357,269**	**3,427,965**	**643,070**	**876,602**	**(2,507,304)**	**(5,822,462)**
ESTIMATED ENDING RESERVE BALANCE	**26,818,695**	**30,035,837**	**30,696,709**	**33,576,649**	**21,188,322**	**15,365,860**

001 General Fund Expenditures by Department	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
GF - Shared and Non-Departmental	2,660,404	4,081,375	2,885,032	4,685,404	1,503,548	1,469,967
GF - Mayor	893,610	910,404	1,050,969	1,165,821	1,090,346	1,152,775
GF - City Council	568,065	563,541	605,231	616,881	634,420	675,933
GF - Hearing Examiner	92,175	112,670	110,465	120,532	130,104	133,906
GF - Museum	1,534,501	1,546,467	1,350,724	1,354,244	1,340,001	1,413,106
GF - Library	4,447,899	4,707,577	5,153,148	5,396,331	5,247,934	5,778,626
GF - Finance Department	2,117,401	2,239,035	2,208,219	2,266,781	2,233,454	2,450,815
GF - Human Resources	1,281,091	1,375,533	1,662,854	1,661,473	1,938,120	2,048,611
GF - Information Technology Services	2,954,348	3,315,277	3,366,537	3,526,642	2,850,112	3,192,410
GF - Legal	1,678,633	1,742,192	1,979,000	1,834,544	1,939,951	2,020,986
GF - Municipal Court	1,958,398	2,107,121	2,341,088	2,259,079	2,401,620	2,551,074
GF - Parks and Recreation	7,772,516	8,404,104	8,954,182	8,668,037	8,123,092	8,991,874
GF - Planning	2,851,748	3,246,217	3,433,655	3,241,160	4,221,849	4,597,973
GF - Fire	20,374,778	19,227,101	23,504,258	24,375,811	22,188,693	22,600,035
GF - Police	25,176,793	26,139,682	28,754,451	28,054,981	28,350,547	29,825,968
TOTAL EXPENDITURE	**76,362,362**	**79,718,295**	**87,359,812**	**89,227,722**	**84,193,791**	**88,904,061**

Special Revenue Funds

Street Fund

110 Street Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**8,172,771**	**8,877,208**	**9,004,403**	**10,003,096**	**6,000,000**	**5,129,162**
TAXES	8,615,338	9,281,004	9,824,121	9,411,284	9,062,000	9,334,000
LICENSES AND PERMITS	1,050	1,450	700	6,371	1,000	1,000
INTERGOVERNMENTAL REVENUE	4,397,844	12,631,249	3,872,374	3,906,126	14,540,000	2,990,000
CHARGES FOR GOODS AND SERVICES	2,102,859	2,037,605	1,997,727	761,523	1,356,000	1,356,000
MISCELLANEOUS REVENUE	683,166	256,878	289,666	436,997	148,354	117,433
OTHER FINANCING SOURCES	-	-	435,571	1,500,000	-	-
TOTAL REVENUE	**15,800,258**	**24,208,187**	**16,420,159**	**16,022,301**	**25,107,354**	**13,798,433**
NON-EXPENDITURES	590,949	684,410	897,692	557,310	869,411	865,371
SALARIES AND WAGES	1,564,465	1,622,353	1,662,013	1,828,326	1,942,962	2,097,926
PERSONNEL BENEFITS	682,229	796,049	899,708	1,003,992	1,028,171	1,081,495
SUPPLIES	759,469	730,958	749,421	730,559	592,407	592,407
OTHER SERVICES AND CHARGES	8,616,835	8,051,595	8,330,733	7,837,910	10,345,242	10,747,721
OBSOLETE INTERGOVT SERVICES	89,348	51,638	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,641,613	12,156,898	2,965,093	2,441,628	11,200,000	1,200,000
TOTAL EXPENDITURE	**15,944,909**	**24,093,900**	**15,504,660**	**14,399,726**	**25,978,192**	**16,584,921**
Net Surplus/(Deficit)	**(144,650)**	**114,286**	**915,499**	**1,622,575**	**(870,838)**	**(2,786,488)**
ESTIMATED ENDING RESERVE BALANCE	**8,028,121**	**8,991,494**	**9,919,902**	**11,625,672**	**5,129,162**	**2,342,674**

Street Fund: A special revenue fund designated for maintenance of all City Streets. The fund is managed by the Public Works Department. Its primary revenue source is 37% of sales tax revenues the City collects.

Library Gift Fund

126 Library Gift	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**77,700**	**70,169**	**86,974**	**112,542**	**86,896**	**86,870**
MISCELLANEOUS REVENUE	61,436	108,449	64,922	132,404	50,000	50,000
TOTAL REVENUE	**61,436**	**108,449**	**64,922**	**132,404**	**50,000**	**50,000**
SUPPLIES	66,399	53,401	29,452	8,283	50,000	50,000
OTHER SERVICES AND CHARGES	2,568	38,243	9,902	18,971	26	26
TOTAL EXPENDITURE	**68,967**	**91,644**	**39,354**	**27,254**	**50,026**	**50,026**
Net Surplus/(Deficit)	**(7,531)**	**16,805**	**25,568**	**105,150**	**(26)**	**(26)**
ESTIMATED ENDING RESERVE BALANCE	**70,169**	**86,974**	**112,542**	**217,692**	**86,870**	**86,843**

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

Environmental Remediation Fund

136 Environmental Remediation	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**261,200**	**754,026**	**993,969**	**1,174,213**	**7,286,000**	**6,710,847**
TAXES	-	-	-	-	1,671,693	1,705,127
INTERGOVERNMENTAL REVENUE	138,843	242,238	328,193	124,194	-	-
MISCELLANEOUS REVENUE	382,592	96,783	51,121	50,547	115,474	79,536
OTHER FINANCING SOURCES	600,000	600,000	600,000	600,000	-	-
TOTAL REVENUE	**1,121,435**	**939,022**	**979,314**	**774,741**	**1,787,167**	**1,784,663**
NON-EXPENDITURES	-	-	-	-	659,950	655,196
SALARIES AND WAGES	13,149	5,825	4,162	9,184	106,393	111,664
PERSONNEL BENEFITS	4,584	1,965	1,499	3,988	32,839	34,374
SUPPLIES	-	-	-	-	8,150	8,150
OTHER SERVICES AND CHARGES	765,013	643,973	792,148	395,852	1,554,988	1,554,988
OBSOLETE INTERGOVT SERVICES	89,592	80,158	-	-	-	-
TOTAL EXPENDITURE	**872,337**	**731,922**	**797,809**	**409,024**	**2,362,320**	**2,364,372**
Net Surplus/(Deficit)	**249,097**	**207,100**	**181,505**	**365,717**	**(575,153)**	**(579,709)**
ESTIMATED ENDING RESERVE BALANCE	**510,297**	**961,125**	**1,175,474**	**1,541,402**	**6,710,847**	**6,131,138**

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.

In 2021, the Solid Waste Fund was folded into the Environmental Remediation Fund so all remediation work will be managed from one fund. The Solid Waste Fund brought revenues from the Solid Waste Utility Tax with it.

Real Estate Excise Tax Funds

140 Real Estate Excise Tax Funds 141 - 1st Quarter, 142 - 2nd Quarter	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**11,626,421**	**13,873,686**	**17,701,073**	**17,495,866**	**15,176,000**	**8,027,798**
TAXES	4,270,237	4,974,319	4,029,743	3,910,837	3,200,000	3,200,000
INTERGOVERNMENTAL REVENUE	304,387	464,122	69,550	20,000	20,000	20,000
MISCELLANEOUS REVENUE	136,081	383,057	285,446	276,481	240,521	165,665
TOTAL REVENUE	**4,710,705**	**5,821,497**	**4,384,739**	**4,207,318**	**3,460,521**	**3,385,665**
NON-EXPENDITURES	906,003	674,283	2,450,000	3,250,000	4,500,000	-
SALARIES AND WAGES	67,030	19,859	61,347	20,468	38,151	41,344
PERSONNEL BENEFITS	22,056	7,043	23,514	9,196	15,779	16,670
SUPPLIES	1,124	67,430	12,854	77,353	-	-
OTHER SERVICES AND CHARGES	569,168	269,809	649,968	1,113,643	3,844,793	2,069,793
CAPITAL OUTLAYS (6000 EXP OBJ)	973,612	975,687	1,212,280	51,776	2,210,000	250,000
TOTAL EXPENDITURE	**2,538,994**	**2,014,110**	**4,409,963**	**4,522,437**	**10,608,723**	**2,377,807**
Net Surplus/(Deficit)	**2,171,712**	**3,807,387**	**(25,224)**	**(315,119)**	**(7,148,202)**	**1,007,859**
ESTIMATED ENDING RESERVE BALANCE	**13,798,133**	**17,681,073**	**17,675,849**	**17,181,233**	**8,027,798**	**9,035,656**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**517,454**	**514,538**	**479,152**	**348,459**	**353,607**	**390,926**
INTERGOVERNMENTAL REVENUE	363,676	577,968	464,701	332,944	424,585	424,585
MISCELLANEOUS REVENUE	51,895	24,845	12,769	20,736	5,604	3,860
TOTAL REVENUE	**415,571**	**602,813**	**477,469**	**353,680**	**430,189**	**428,445**
SUPPLIES	189,363	230,197	175,704	251,972	196,000	231,000
OTHER SERVICES AND CHARGES	209,144	71,793	91,102	57,885	196,871	201,871
CAPITAL OUTLAYS (6000 EXP OBJ)	29,989	336,210	432,290	-	-	-
TOTAL EXPENDITURE	**428,496**	**638,199**	**699,096**	**309,857**	**392,871**	**432,871**
Net Surplus/(Deficit)	**(12,925)**	**(35,387)**	**(221,627)**	**43,823**	**37,318**	**(4,426)**
ESTIMATED ENDING RESERVE BALANCE	**504,529**	**479,152**	**257,525**	**392,282**	**390,926**	**386,500**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**2,754,288**	**2,172,076**	**2,363,303**	**1,749,042**	**1,196,110**	**938,528**
INTERGOVERNMENTAL REVENUE	2,026,999	2,206,167	2,066,197	2,138,458	2,000,000	2,000,000
CHARGES FOR GOODS AND SERVICES	3,589,690	4,318,389	4,189,808	4,727,147	5,122,534	5,802,281
MISCELLANEOUS REVENUE	23,118	55,879	84,449	20,684	18,532	13,698
NON REVENUES	-	-	-	-	1,465,993	-
TOTAL REVENUE	**5,639,806**	**6,580,435**	**6,340,455**	**6,886,289**	**8,607,059**	**7,815,979**
NON-EXPENDITURES	-	-	-	-	2,818	2,818
SALARIES AND WAGES	3,271,026	3,586,924	3,938,671	4,079,418	4,008,855	4,158,087
PERSONNEL BENEFITS	1,337,382	1,511,343	1,768,943	1,860,437	1,772,495	1,854,480
SUPPLIES	69,458	296,158	178,383	203,408	235,279	235,279
OTHER SERVICES AND CHARGES	1,338,521	855,814	1,030,225	1,040,322	1,072,697	1,098,205
OBSOLETE INTERGOVT SERVICES	6,000	3,050	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	407,476	131,266	-	-	1,465,993	-
DEBT SERVICE PRINCIPAL	-	-	-	-	282,977	282,937
DEBT SERVICE INTEREST/COSTS	-	-	-	-	23,526	23,526
TOTAL EXPENDITURE	**6,429,863**	**6,384,555**	**6,916,222**	**7,183,585**	**8,864,641**	**7,655,333**
Net Surplus/(Deficit)	**(790,057)**	**195,880**	**(575,767)**	**(297,296)**	**(257,582)**	**160,646**
ESTIMATED ENDING RESERVE BALANCE	**1,964,231**	**2,367,956**	**1,787,536**	**1,451,746**	**938,528**	**1,099,174**

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 Fund

161 Transportation Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**6,466,035**	**8,714,186**	**8,150,786**	**7,887,995**	**5,958,839**	**2,694,668**
TAXES	5,473,547	5,898,842	6,121,740	5,983,493	5,760,000	5,933,000
INTERGOVERNMENTAL REVENUE	118,423	1,980,282	1,041,035	715,532	11,756,000	-
CHARGES FOR GOODS AND SERVICES	-	50,000	62,486	-	-	-
MISCELLANEOUS REVENUE	79,980	271,172	137,279	139,511	130,578	89,939
TOTAL REVENUE	**5,671,950**	**8,200,296**	**7,362,540**	**6,838,536**	**17,646,578**	**6,022,939**
SALARIES AND WAGES	-	-	-	57,909	-	-
PERSONNEL BENEFITS	-	-	-	27,104	-	-
SUPPLIES	8,270	610	12,081	59,129	500,000	500,000
OTHER SERVICES AND CHARGES	754,147	1,843,310	3,772,928	5,586,942	20,410,749	5,699,749
OBSOLETE INTERGOVT SERVICES	8,286	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,488,870	6,919,776	3,717,534	1,333,813	-	-
TOTAL EXPENDITURE	**3,259,574**	**8,763,696**	**7,502,543**	**7,064,897**	**20,910,749**	**6,199,749**
Net Surplus/(Deficit)	**2,412,377**	**(563,400)**	**(140,003)**	**(226,361)**	**(3,264,171)**	**(176,810)**
ESTIMATED ENDING RESERVE BALANCE	**8,878,412**	**8,150,786**	**8,010,783**	**7,661,635**	**2,694,668**	**2,517,858**

Transportation Fund: Is funded from a voter approved 0.2% Sales Tax that was reauthorized in November of 2020 and runs for ten years. Funds are 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 Funds Including Equipment Subfund 163	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**1,300,508**	**891,592**	**892,220**	**906,746**	**902,990**	**667,417**
LICENSES AND PERMITS	317,999	299,340	288,237	281,314	275,000	270,000
CHARGES FOR GOODS AND SERVICES	1,900	2,565	1,995	1,615	2,510	2,510
MISCELLANEOUS REVENUE	118,858	152,395	138,605	130,485	139,311	134,857
TOTAL REVENUE	**438,758**	**454,300**	**428,837**	**413,413**	**416,821**	**407,367**
NON-EXPENDITURES	490,000	-	-	-	171	171
SALARIES AND WAGES	146,959	147,707	156,716	124,650	148,566	161,088
PERSONNEL BENEFITS	65,608	70,575	76,938	55,630	77,070	81,331
SUPPLIES	26,039	68,491	54,038	36,487	144,962	7,962
OTHER SERVICES AND CHARGES	112,311	129,216	102,724	97,521	206,626	89,474
CAPITAL OUTLAYS (6000 EXP OBJ)	-	32,662	-	38,036	75,000	-
TOTAL EXPENDITURE	**840,916**	**448,652**	**390,416**	**352,325**	**652,394**	**340,025**
Net Surplus/(Deficit)	**(402,159)**	**5,648**	**38,420**	**61,088**	**(235,573)**	**67,342**
ESTIMATED ENDING RESERVE BALANCE	**898,349**	**897,240**	**930,640**	**967,834**	**667,417**	**734,758**

Public, Education, & Government Access TV (PEG) Fund: This Fund was created in 2012 to account for a portion of cable franchise fees. It is 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.

Greenways Funds

173 Greenways III	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**8,649,602**	**12,852,352**	**9,876,022**	**9,987,434**	**6,097,565**	**5,550,467**
TAXES	4,923,203	5,004,196	5,074,646	5,145,954	5,353,048	5,353,048
INTERGOVERNMENTAL REVENUE	441,587	479,092	541,308	620,333	600,000	615,000
CHARGES FOR GOODS AND SERVICES	-	280	80	-	-	-
FINES AND PENALTIES	450	100	-	-	-	-
MISCELLANEOUS REVENUE	197,353	396,289	282,481	252,865	96,639	66,562
OTHER FINANCING SOURCES	-	-	573	-	-	-
TOTAL REVENUE	**5,562,593**	**5,879,957**	**5,899,088**	**6,019,152**	**6,049,687**	**6,034,611**
NON-EXPENDITURES	413,628	428,400	429,000	-	-	-
SALARIES AND WAGES	255,884	457,332	538,016	475,102	787,225	876,638
PERSONNEL BENEFITS	112,337	204,373	267,605	262,236	415,349	451,106
SUPPLIES	30,578	68,917	38,143	55,036	90,000	90,000
OTHER SERVICES AND CHARGES	255,726	451,598	245,748	191,653	239,210	239,210
CAPITAL OUTLAYS (6000 EXP OBJ)	573,978	6,766,140	3,634,447	5,338,286	4,465,000	3,300,000
DEBT SERVICE PRINCIPAL	-	447,560	511,761	603,629	570,000	580,000
DEBT SERVICE INTEREST/COSTS	27,959	31,533	29,547	16,703	30,000	30,000
TOTAL EXPENDITURE	**1,670,089**	**8,855,852**	**5,694,266**	**6,942,646**	**6,596,785**	**5,566,954**
Net Surplus/(Deficit)	**3,892,504**	**(2,975,895)**	**204,822**	**(923,494)**	**(547,098)**	**467,657**
ESTIMATED ENDING RESERVE BALANCE	**12,542,106**	**9,876,456**	**10,079,068**	**9,063,940**	**5,550,467**	**6,018,123**

Greenways Fund: Greenways funds are voter approved property tax levies that acquire land, make improvements, and help to maintain the Greenway areas. The most recent levy was approved by voters in 2018. These funds are managed by the Parks and Recreation Department.

Park Impact Fee Fund

177 Park Impact	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**8,161,012**	**8,619,898**	**9,715,961**	**10,385,814**	**10,079,000**	**9,270,651**
CHARGES FOR GOODS AND SERVICES	2,068,842	2,368,955	2,454,441	1,673,623	1,800,000	1,800,000
MISCELLANEOUS REVENUE	90,345	238,377	186,101	149,668	159,740	110,025
TOTAL REVENUE	**2,159,186**	**2,607,332**	**2,640,541**	**1,823,291**	**1,959,740**	**1,910,025**
SALARIES AND WAGES	66,239	49,110	42,342	116,939	148,629	178,841
PERSONNEL BENEFITS	23,226	16,897	15,749	57,403	67,057	79,340
SUPPLIES	47,458	12,476	13,041	1,143	-	-
OTHER SERVICES AND CHARGES	71,035	114,182	143,367	57,374	243,701	438,701
CAPITAL OUTLAYS (6000 EXP OBJ)	1,402,843	1,318,604	1,656,976	2,798,622	2,308,701	2,475,000
TOTAL EXPENDITURE	**1,610,800**	**1,511,269**	**1,871,474**	**3,031,481**	**2,768,088**	**3,171,883**
Net Surplus/(Deficit)	**548,386**	**1,096,063**	**769,067**	**(1,208,190)**	**(808,349)**	**(1,261,858)**
ESTIMATED ENDING RESERVE BALANCE	**8,709,398**	**9,715,961**	**10,485,028**	**9,177,625**	**9,270,651**	**8,008,793**

Park Impact Fund: Impact Fees collected on new 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	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**47,581**	**48,512**	**54,562**	**57,599**	**57,604**	**58,517**
MISCELLANEOUS REVENUE	2,657	6,050	4,815	2,672	913	629
TOTAL REVENUE	**2,657**	**6,050**	**4,815**	**2,672**	**913**	**629**
NON-EXPENDITURES	-	-	-	147,725	-	-
TOTAL EXPENDITURE	**-**	**-**	**-**	**147,725**	**-**	**-**
Net Surplus/(Deficit)	**2,657**	**6,050**	**4,815**	**(145,053)**	**913**	**629**
ESTIMATED ENDING RESERVE BALANCE	**50,238**	**54,562**	**59,377**	**60,271**	**58,517**	**59,145**

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.

Tourism Fund

180 Tourism Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**814,742**	**936,744**	**1,114,528**	**1,300,970**	**185,420**	**355,542**
TAXES	1,666,154	1,784,011	1,879,591	1,048,231	1,139,700	1,509,600
MISCELLANEOUS REVENUE	9,013	27,313	20,002	17,126	2,939	2,024
TOTAL REVENUE	**1,675,168**	**1,811,324**	**1,899,592**	**1,065,357**	**1,142,639**	**1,511,624**
NON-EXPENDITURES	150,000	150,000	-	-	-	-
SALARIES AND WAGES	16,755	12,425	12,643	12,334	3,232	3,499
PERSONNEL BENEFITS	7,468	5,730	6,054	5,928	1,632	1,735
SUPPLIES	267	281	308	-	-	-
OTHER SERVICES AND CHARGES	1,367,960	1,465,104	1,681,870	1,682,984	967,653	967,653
TOTAL EXPENDITURE	**1,542,449**	**1,633,541**	**1,700,874**	**1,701,246**	**972,517**	**972,887**
Net Surplus/(Deficit)	**132,718**	**177,783**	**198,718**	**(635,890)**	**170,122**	**538,737**
ESTIMATED ENDING RESERVE BALANCE	**947,460**	**1,114,527**	**1,313,246**	**665,081**	**355,542**	**894,279**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**2,236,974**	**3,423,902**	**5,004,003**	**7,727,463**	**8,297,000**	**2,103,020**
TAXES	2,993,635	3,001,150	3,996,458	3,976,057	4,000,000	4,000,000
CHARGES FOR GOODS AND SERVICES	31,898	(51,779)	140,230	96,250	-	-
MISCELLANEOUS REVENUE	125,139	164,106	217,013	224,880	185,315	144,390
OTHER FINANCING SOURCES	1,834,876	-	-	-	-	-
TOTAL REVENUE	**4,985,549**	**3,113,476**	**4,353,702**	**4,297,186**	**4,185,315**	**4,144,390**
SALARIES AND WAGES	50,702	53,928	54,919	64,038	-	-
PERSONNEL BENEFITS	18,009	22,625	24,832	36,678	-	-
SUPPLIES	5,815	1,049	-	-	-	-
OTHER SERVICES AND CHARGES	3,690,247	1,449,131	1,510,373	1,513,842	10,379,296	5,379,296
TOTAL EXPENDITURE	**3,764,773**	**1,526,734**	**1,590,125**	**1,614,557**	**10,379,296**	**5,379,296**
Net Surplus/(Deficit)	**1,220,776**	**1,586,743**	**2,763,577**	**2,682,629**	**(6,193,980)**	**(1,234,906)**
ESTIMATED ENDING RESERVE BALANCE	**3,457,750**	**5,010,644**	**7,767,580**	**10,410,093**	**2,103,020**	**868,114**

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. The fund is managed by the Planning and Community Development Department

Community Development Block Grant and HOME Funds

190 HUD Grants Funds 190-CDBG, 191-HOME	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
INTERGOVERNMENTAL REVENUE	1,326,020	855,659	1,228,863	997,522	3,971,557	2,868,132
CHARGES FOR GOODS AND SERVICES	382,007	466,021	544,642	-	264,627	264,627
MISCELLANEOUS REVENUE	96,865	143,672	161,285	157,133	70,300	70,300
TOTAL REVENUE	**1,804,893**	**1,465,351**	**1,934,789**	**1,154,655**	**4,306,485**	**3,203,060**
SALARIES AND WAGES	255,511	210,968	200,420	230,539	-	-
PERSONNEL BENEFITS	97,190	99,207	105,112	141,914	-	-
SUPPLIES	347	450	917	311	3,223	3,223
OTHER SERVICES AND CHARGES	1,331,175	976,225	1,717,456	392,212	4,303,262	3,199,837
TOTAL EXPENDITURE	**1,684,223**	**1,286,850**	**2,023,904**	**764,976**	**4,306,485**	**3,203,060**
Net Surplus/(Deficit)	**120,671**	**178,501**	**(89,115)**	**389,680**	**-**	**-**
ESTIMATED ENDING RESERVE BALANCE	**120,671**	**204,453**	**(89,115)**	**524,924**	**-**	**-**

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.

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 Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**2,445,385**	**2,846,715**	**3,269,917**	**3,671,974**	**4,038,000**	**4,486,453**
CHARGES FOR GOODS AND SERVICES	376,101	376,196	-	-	-	-
MISCELLANEOUS REVENUE	883,060	891,467	1,226,095	1,133,730	792,316	721,523
NON REVENUES	418,561	652,050	1,130,349	1,260,000	1,371,759	1,499,681
OTHER FINANCING SOURCES	1,345,136	1,366,876	690,305	868,394	1,652,459	1,643,665
TOTAL REVENUE	**3,022,857**	**3,286,590**	**3,046,748**	**3,262,123**	**3,816,534**	**3,864,869**
DEBT SERVICE PRINCIPAL	1,786,400	2,096,673	1,897,215	2,004,442	2,658,495	2,823,246
DEBT SERVICE INTEREST/COSTS	835,127	766,715	718,992	671,681	709,587	614,688
TOTAL EXPENDITURE	**2,621,527**	**2,863,388**	**2,616,208**	**2,676,124**	**3,368,082**	**3,437,934**
Net Surplus/(Deficit)	**401,330**	**423,202**	**430,541**	**586,000**	**448,453**	**426,935**
ESTIMATED ENDING RESERVE BALANCE	**2,846,715**	**3,269,917**	**3,700,458**	**4,257,974**	**4,486,453**	**4,913,388**

LID Guaranty Fund

245 LID Guaranty Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**567,141**	**567,849**	**75,704**	**76,167**	**75,704**	**76,903**
MISCELLANEOUS REVENUE	5,794	7,854	1,228	1,214	1,200	826
TOTAL REVENUE	**5,794**	**7,854**	**1,228**	**1,214**	**1,200**	**826**
NON-EXPENDITURES	-	500,000	-	-	-	-
TOTAL EXPENDITURE	**-**	**500,000**	**-**	**-**	**-**	**-**
Net Surplus/(Deficit)	**5,794**	**(492,146)**	**1,228**	**1,214**	**1,200**	**826**
ESTIMATED ENDING RESERVE BALANCE	**572,935**	**75,704**	**76,931**	**77,381**	**76,903**	**77,730**

Construction Funds

371 Waterfront Construction #1	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**3,991,924**	**5,226,807**	**6,125,766**	**7,268,150**	**8,301,000**	**9,468,213**
TAXES	1,114,569	1,137,810	1,100,913	1,077,786	1,035,653	1,035,653
MISCELLANEOUS REVENUE	46,020	139,134	104,059	117,978	131,561	90,616
OTHER FINANCING SOURCES	250,000	-	-	-	-	-
TOTAL REVENUE	**1,410,589**	**1,276,945**	**1,204,972**	**1,195,764**	**1,167,213**	**1,126,269**
SALARIES AND WAGES	2,893	8,474	-	-	-	-
PERSONNEL BENEFITS	928	2,785	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	118,199	366,692	-	-	-	-
TOTAL EXPENDITURE	**122,020**	**377,950**	**-**	**-**	**-**	**-**
Net Surplus/(Deficit)	**1,288,569**	**898,994**	**1,204,972**	**1,195,764**	**1,167,213**	**1,126,269**
ESTIMATED ENDING RESERVE BALANCE	**5,280,493**	**6,125,801**	**7,330,738**	**8,463,914**	**9,468,213**	**10,594,482**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**13,758,393**	**15,354,201**	**13,036,833**	**15,466,009**	**14,823,000**	**11,080,335**
INTERGOVERNMENTAL REVENUE	-	421,453	140,410	4,830,554	-	-
CHARGES FOR GOODS AND SERVICES	21,261,311	22,267,230	22,898,711	22,761,689	20,575,322	20,576,041
FINES AND PENALTIES	52,309	53,103	53,452	12,631	49,500	49,500
MISCELLANEOUS REVENUE	321,474	1,712,425	714,802	2,661,012	445,283	383,725
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRST	-	630,670	-	-	-	-
OTHER FINANCING SOURCES	5,808,891	5,230,718	1,188,000	1,565,000	-	-
TOTAL REVENUE	**27,443,985**	**30,315,598**	**24,995,375**	**31,830,886**	**21,070,105**	**21,009,266**
NON-EXPENDITURES	60,000	897,500	409,811	100,000	857,854	857,854
SALARIES AND WAGES	3,044,665	3,163,027	3,114,749	3,475,572	3,160,668	3,405,134
PERSONNEL BENEFITS	1,349,896	1,459,289	1,560,424	1,734,419	1,587,329	1,675,080
SUPPLIES	1,496,194	1,411,429	1,577,502	1,524,148	1,235,131	1,234,931
OTHER SERVICES AND CHARGES	10,311,766	12,404,457	12,585,832	24,880,839	13,161,023	10,734,627
OBSOLETE INTERGOVT SERVICES	264,728	244,844	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	8,700,911	10,794,887	1,652,686	2,360,133	3,000,000	5,500,000
DEBT SERVICE PRINCIPAL	886,947	1,238,461	1,410,890	3,093,306	1,559,340	1,590,507
DEBT SERVICE INTEREST/COSTS	188,200	249,367	293,397	277,605	251,425	217,710
TOTAL EXPENDITURE	**26,303,308**	**31,863,262**	**22,605,291**	**37,446,023**	**24,812,769**	**25,215,842**
Net Surplus/(Deficit)	**1,140,677**	**(1,547,663)**	**2,390,083**	**(5,615,137)**	**(3,742,665)**	**(4,206,576)**
ESTIMATED ENDING RESERVE BALANCE	**14,899,070**	**13,806,537**	**15,426,917**	**9,850,873**	**11,080,335**	**6,873,759**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**4,426,016**	**6,220,599**	**8,159,957**	**10,520,983**	**11,735,000**	**12,569,780**
INTERGOVERNMENTAL REVENUE	-	-	-	82,500	399,500	-
CHARGES FOR GOODS AND SERVICES	5,708,391	5,612,332	5,817,202	5,789,837	5,350,000	5,350,000
MISCELLANEOUS REVENUE	56,942	154,353	-	-	185,985	128,102
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRST	466,372	52,752	-	-	-	-
TOTAL REVENUE	**6,231,705**	**5,819,437**	**5,817,202**	**5,872,337**	**5,935,485**	**5,478,102**
NON-EXPENDITURES	1,000,000	1,000,000	500,000	-	-	1,000,000
SALARIES AND WAGES	74,038	78,128	78,286	67,706	78,719	86,207
PERSONNEL BENEFITS	36,629	39,349	43,477	41,984	40,305	43,003
SUPPLIES	16,034	23,198	10,727	12,801	121,205	121,205
OTHER SERVICES AND CHARGES	1,359,879	1,205,632	1,354,739	1,414,583	2,260,477	1,724,477
OBSOLETE INTERGOVT SERVICES	1,135	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,123,771	732,612	1,392,712	2,999,546	2,600,000	2,600,000
DEBT SERVICE PRINCIPAL	715,000	740,000	-	-	-	-
DEBT SERVICE INTEREST/COSTS	48,433	18,372	-	-	-	-
TOTAL EXPENDITURE	**4,374,920**	**3,837,291**	**3,379,941**	**4,536,620**	**5,100,706**	**5,574,892**
Net Surplus/(Deficit)	**1,856,785**	**1,982,146**	**2,437,261**	**1,335,716**	**834,780**	**(96,790)**
ESTIMATED ENDING RESERVE BALANCE	**6,282,801**	**8,202,745**	**10,597,219**	**11,856,700**	**12,569,780**	**12,472,990**

Watershed Fund: This fund is a sub-fund 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.

Wastewater Fund

420 Wastewater Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**31,064,545**	**35,727,002**	**40,975,015**	**48,248,846**	**45,668,000**	**24,829,778**
INTERGOVERNMENTAL REVENUE	3,147	4,988	4,417	2,713	-	-
CHARGES FOR GOODS AND SERVICES	24,181,281	25,462,770	25,595,256	24,993,668	23,285,253	23,285,253
FINES AND PENALTIES	57,573	58,479	58,666	13,863	54,101	54,101
MISCELLANEOUS REVENUE	462,966	922,774	812,933	862,451	895,384	640,530
OTHER FINANCING SOURCES	-	428,400	797,275	17,523,333	-	-
TOTAL REVENUE	**24,704,967**	**26,877,411**	**27,268,548**	**43,396,028**	**24,234,738**	**23,979,884**
NON-EXPENDITURES	60,000	897,500	400,000	100,000	856,052	856,052
SALARIES AND WAGES	2,924,697	3,060,554	3,071,017	3,284,055	3,294,977	3,534,235
PERSONNEL BENEFITS	1,338,179	1,442,227	1,546,513	1,632,494	1,665,977	1,750,341
SUPPLIES	1,446,888	1,657,120	1,394,292	1,600,474	1,394,441	1,396,441
OTHER SERVICES AND CHARGES	10,175,966	9,098,006	9,254,939	10,208,895	20,089,957	20,167,296
OBSOLETE INTERGOVT SERVICES	17,461	44,160	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	117,822	1,390,341	660,674	2,437,696	14,475,000	4,200,000
DEBT SERVICE PRINCIPAL	915,000	945,000	695,000	18,145,677	747,500	771,250
DEBT SERVICE INTEREST/COSTS	2,682,586	2,650,486	2,611,457	2,557,552	2,549,057	2,516,745
TOTAL EXPENDITURE	**19,678,599**	**21,185,394**	**19,633,892**	**39,966,843**	**45,072,960**	**35,192,359**
Net Surplus/(Deficit)	**5,026,368**	**5,692,017**	**7,634,656**	**3,429,185**	**(20,838,222)**	**(11,212,474)**
ESTIMATED ENDING RESERVE BALANCE	**36,090,913**	**41,419,019**	**48,609,672**	**51,717,467**	**24,829,778**	**13,617,303**

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 Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**3,175,907**	**5,434,766**	**6,228,905**	**6,434,149**	**7,884,880**	**5,056,651**
LICENSES AND PERMITS	202,735	184,844	182,413	144,426	190,000	190,000
INTERGOVERNMENTAL REVENUE	-	238,466	236,240	2,348,059	4,073,769	842,287
CHARGES FOR GOODS AND SERVICES	8,541,965	8,514,913	9,917,322	9,322,252	8,689,501	8,739,501
FINES AND PENALTIES	17,864	18,130	18,249	4,312	17,000	17,000
MISCELLANEOUS REVENUE	223,190	295,854	310,201	366,987	274,952	236,064
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRST	148,464	1,272,051	754,816	360,934	-	-
OTHER FINANCING SOURCES	1,115,632	2,223,209	518,337	633,233	260,000	1,000,000
TOTAL REVENUE	**10,249,851**	**12,747,468**	**11,937,577**	**13,180,203**	**13,505,222**	**11,024,852**
NON-EXPENDITURES	60,000	285,000	400,000	100,000	351,963	351,963
SALARIES AND WAGES	1,347,335	1,381,144	1,704,470	1,864,180	2,077,031	2,224,952
PERSONNEL BENEFITS	676,011	687,880	896,863	1,000,377	970,659	1,026,569
SUPPLIES	262,597	305,438	394,145	256,133	260,925	260,925
OTHER SERVICES AND CHARGES	5,243,531	5,571,780	5,968,586	9,127,010	11,931,046	7,553,685
OBSOLETE INTERGOVT SERVICES	710	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	50,000	3,170,879	1,293,955	58,863	-	-
DEBT SERVICE PRINCIPAL	339,116	341,497	657,926	667,232	675,983	684,873
DEBT SERVICE INTEREST/COSTS	105,119	73,358	83,901	74,596	65,844	56,958
TOTAL EXPENDITURE	**8,084,419**	**11,816,977**	**11,399,846**	**13,148,391**	**16,333,451**	**12,159,925**
Net Surplus/(Deficit)	**2,165,432**	**930,491**	**537,731**	**31,811**	**(2,828,229)**	**(1,135,073)**
ESTIMATED ENDING RESERVE BALANCE	**5,341,339**	**6,365,258**	**6,766,636**	**6,465,960**	**5,056,651**	**3,921,578**

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.

Cemetery Fund

456 Cemetery Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**287,864**	**505,440**	**336,876**	**327,793**	**297,000**	**224,001**
CHARGES FOR GOODS AND SERVICES	371,913	311,638	316,167	380,451	313,000	313,000
FINES AND PENALTIES	35	6	28	7	-	-
MISCELLANEOUS REVENUE	4,549	10,191	7,280	6,362	4,707	3,242
OTHER FINANCING SOURCES	221,480	43,480	44,000	44,000	44,000	44,000
TOTAL REVENUE	**597,977**	**365,315**	**367,474**	**430,821**	**361,707**	**360,242**
SALARIES AND WAGES	209,445	110,836	105,787	144,920	152,476	164,776
PERSONNEL BENEFITS	106,524	56,701	57,668	78,063	81,489	86,253
SUPPLIES	56,417	48,886	46,586	52,524	64,746	64,746
OTHER SERVICES AND CHARGES	163,425	159,816	167,138	171,691	135,994	137,708
TOTAL EXPENDITURE	**535,811**	**376,238**	**377,180**	**447,197**	**434,706**	**453,484**
Net Surplus/(Deficit)	**62,166**	**(10,923)**	**(9,705)**	**(16,377)**	**(72,999)**	**(93,241)**
ESTIMATED ENDING RESERVE BALANCE	**350,030**	**494,517**	**327,171**	**311,416**	**224,001**	**130,760**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**291,641**	**156,042**	**41,211**	**(150,476)**	**30,000**	**42,090**
CHARGES FOR GOODS AND SERVICES	142,698	1,032,541	1,139,135	1,398,405	1,381,000	1,381,000
FINES AND PENALTIES	664	-	-	-	-	-
MISCELLANEOUS REVENUE	3,602	4,921	(193)	(621)	1,130	810
TOTAL REVENUE	**146,965**	**1,037,462**	**1,138,942**	**1,397,784**	**1,382,130**	**1,381,810**
NON-EXPENDITURES	-	-	81,000	-	-	-
SALARIES AND WAGES	31,565	18,151	19,846	22,333	12,718	16,090
PERSONNEL BENEFITS	14,585	8,582	11,443	12,119	5,713	7,542
SUPPLIES	93,932	1,672	140,728	-	-	-
OTHER SERVICES AND CHARGES	86,053	1,128,820	1,029,249	1,166,022	1,351,610	1,387,588
CAPITAL OUTLAYS (6000 EXP OBJ)	64,133	-	-	-	-	-
TOTAL EXPENDITURE	**290,267**	**1,157,225**	**1,282,266**	**1,200,474**	**1,370,040**	**1,411,220**
Net Surplus/(Deficit)	**(143,303)**	**(119,763)**	**(143,324)**	**197,311**	**12,090**	**(29,411)**
ESTIMATED ENDING RESERVE BALANCE	**148,338**	**36,279**	**(102,112)**	**46,835**	**42,090**	**12,679**

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.

Parking Services Fund

465 Parking Services Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**3,183,354**	**3,031,375**	**3,036,607**	**1,955,921**	**735,000**	**794,363**
CHARGES FOR GOODS AND SERVICES	1,521,480	1,680,496	1,708,737	1,045,972	1,392,866	1,392,866
FINES AND PENALTIES	544,940	391,890	315,946	125,963	355,000	360,000
MISCELLANEOUS REVENUE	236,249	312,932	276,331	119,448	200,433	196,807
OTHER FINANCING SOURCES	-	-	40,000	-	800,000	-
TOTAL REVENUE	**2,302,669**	**2,385,318**	**2,341,014**	**1,291,383**	**2,748,299**	**1,949,673**
NON-EXPENDITURES	15,000	133,000	102,380	25,000	19,888	19,888
SALARIES AND WAGES	198,533	202,219	194,519	137,091	42,454	46,739
PERSONNEL BENEFITS	115,717	107,881	116,183	71,257	32,641	34,674
SUPPLIES	249,425	19,134	768,655	(39,920)	247,512	247,512
OTHER SERVICES AND CHARGES	1,835,762	1,922,656	2,212,141	2,122,479	2,346,439	2,350,000
CAPITAL OUTLAYS (6000 EXP OBJ)	8,044	-	-	-	-	-
TOTAL EXPENDITURE	**2,422,481**	**2,384,890**	**3,393,879**	**2,315,907**	**2,688,936**	**2,698,813**
Net Surplus/(Deficit)	**(119,812)**	**429**	**(1,052,865)**	**(1,024,524)**	**59,363**	**(749,140)**
ESTIMATED ENDING RESERVE BALANCE	**3,063,542**	**3,031,804**	**1,983,741**	**931,397**	**794,363**	**45,223**

Parking Services Fund: This enterprise fund accounts for revenues and expenditures of the municipal parking systems and commercial space rentals in the Parkade building. COVID-19 had significant impacts on the Parking Services Fund as parking fees were waived and activity was minimal for much of 2020. The fund is managed by the Public Works Department.

Medic One Fund

470 Medic One Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**1,013,869**	**1,219,779**	**1,317,106**	**914,994**	**356,058**	**289,797**
TAXES	745,263	809,144	856,816	836,821	865,573	865,573
INTERGOVERNMENTAL REVENUE	-	140,751	426,168	-	-	-
CHARGES FOR GOODS AND SERVICES	6,170,702	6,346,348	6,721,225	7,179,619	7,352,182	7,352,182
MISCELLANEOUS REVENUE	16,357	23,702	24,075	24,627	555	382
OTHER FINANCING SOURCES	10,000	14,900	-	-	-	-
TOTAL REVENUE	**6,942,321**	**7,334,845**	**8,028,285**	**8,041,067**	**8,218,310**	**8,218,137**
SALARIES AND WAGES	3,924,535	4,103,357	4,808,862	4,746,851	4,640,088	4,784,125
PERSONNEL BENEFITS	845,045	928,612	1,114,772	1,298,703	1,210,439	1,273,533
SUPPLIES	337,349	337,405	381,484	335,210	329,979	329,979
OTHER SERVICES AND CHARGES	1,005,668	1,827,762	2,010,620	2,010,041	2,104,064	2,118,943
OBSOLETE INTERGOVT SERVICES	745,263	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	314,695	-	84,856	417,432	-	-
TOTAL EXPENDITURE	**7,172,555**	**7,197,136**	**8,400,595**	**8,808,237**	**8,284,571**	**8,506,580**
Net Surplus/(Deficit)	**(230,233)**	**137,710**	**(372,310)**	**(767,170)**	**(66,261)**	**(288,442)**
ESTIMATED ENDING RESERVE BALANCE	**783,636**	**1,357,489**	**944,796**	**147,824**	**289,797**	**1,354**

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

Development Services Fund

475 Development Services Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**5,137,358**	**5,808,822**	**6,435,951**	**7,406,600**	**7,432,000**	**6,935,356**
LICENSES AND PERMITS	1,833,784	2,139,091	2,261,699	1,817,841	1,676,844	1,676,844
INTERGOVERNMENTAL REVENUE	5,450	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	1,810,240	1,767,484	1,891,538	1,451,341	1,694,222	1,694,222
FINES AND PENALTIES	2,150	11,925	1,601	75	-	-
MISCELLANEOUS REVENUE	62,933	142,039	113,491	118,562	117,788	81,129
TOTAL REVENUE	**3,714,557**	**4,060,539**	**4,268,329**	**3,387,820**	**3,488,854**	**3,452,196**
NON-EXPENDITURES	-	-	-	-	10,273	10,273
SALARIES AND WAGES	1,638,991	1,792,037	1,734,768	1,988,742	2,206,699	2,426,493
PERSONNEL BENEFITS	715,103	814,863	823,284	937,090	1,059,526	1,142,968
SUPPLIES	101,369	9,909	13,047	11,177	54,827	54,827
OTHER SERVICES AND CHARGES	451,905	770,988	644,683	602,545	654,174	673,221
CAPITAL OUTLAYS (6000 EXP OBJ)	87,656	53,401	-	-	-	-
TOTAL EXPENDITURE	**2,995,024**	**3,441,199**	**3,215,782**	**3,539,554**	**3,985,498**	**4,307,782**
Net Surplus/(Deficit)	**719,533**	**619,340**	**1,052,547**	**(151,734)**	**(496,644)**	**(855,587)**
ESTIMATED ENDING RESERVE BALANCE	**5,856,891**	**6,428,162**	**7,488,498**	**7,254,866**	**6,935,356**	**6,079,769**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**6,482,325**	**6,845,669**	**6,301,383**	**6,376,068**	**4,000,000**	**2,921,448**
CHARGES FOR GOODS AND SERVICES	4,093,655	4,170,052	5,291,425	6,196,418	4,660,103	4,660,103
MISCELLANEOUS REVENUE	81,916	185,781	122,110	109,584	63,395	43,665
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRST	3,038	-	-	25,383	-	-
OTHER FINANCING SOURCES	1,097,528	1,760,438	733,501	154,558	100,000	100,000
TOTAL REVENUE	**5,276,137**	**6,116,271**	**6,147,036**	**6,485,943**	**4,823,498**	**4,803,768**
NON-EXPENDITURES	160,000	240,000	403,848	100,000	121,455	21,455
SALARIES AND WAGES	610,928	645,850	607,354	662,930	663,342	714,000
PERSONNEL BENEFITS	278,387	333,574	326,796	345,148	350,265	368,804
SUPPLIES	761,427	701,229	802,907	660,300	643,000	643,000
OTHER SERVICES AND CHARGES	949,973	1,508,919	1,252,441	1,169,349	1,123,988	1,136,309
OBSOLETE INTERGOVT SERVICES	-	150	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,048,563	3,221,528	2,604,747	1,310,547	3,000,000	3,000,000
TOTAL EXPENDITURE	**4,809,278**	**6,651,250**	**5,998,093**	**4,248,274**	**5,902,050**	**5,883,568**
Net Surplus/(Deficit)	**466,859**	**(534,979)**	**148,943**	**2,237,669**	**(1,078,552)**	**(1,079,799)**
ESTIMATED ENDING RESERVE BALANCE	**6,949,184**	**6,310,690**	**6,450,327**	**8,613,737**	**2,921,448**	**1,841,649**

Fleet Administration Fund and Sub-fund: This internal service fund accounts for acquisition, repair, maintenance, and replacement of vehicles citywide. Revenues are from charges to departments for their vehicle and equipment rental fees. The fund is managed by the Public Works Department. The Radio Communications Fund is a sub-fund of the Fleet Fund.

Radio Communications Sub-Fund

511 Radio Communications Sub-Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**663,153**	**521,330**	**794,532**	**1,172,888**	**1,411,000**	**1,713,113**
TAXES	698,541	752,514	780,890	763,072	734,000	756,000
INTERGOVERNMENTAL REVENUE	5,000	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	267,964	303,646	608,478	559,748	419,000	419,000
MISCELLANEOUS REVENUE	55,844	73,366	69,602	98,806	66,051	59,091
OTHER FINANCING SOURCES	-	1,000,000	-	-	-	-
TOTAL REVENUE	**1,027,349**	**2,129,526**	**1,458,970**	**1,421,626**	**1,219,051**	**1,234,091**
NON-EXPENDITURES	-	-	-	-	7,785	7,785
SALARIES AND WAGES	354,349	333,478	383,963	400,443	371,740	394,720
PERSONNEL BENEFITS	148,960	141,077	172,102	184,486	195,221	200,910
SUPPLIES	144,158	100,085	501,203	182,925	142,960	142,960
OTHER SERVICES AND CHARGES	525,974	213,788	269,331	345,432	199,232	202,711
CAPITAL OUTLAYS (6000 EXP OBJ)	-	1,067,629	67,218	273,435	-	-
TOTAL EXPENDITURE	**1,173,441**	**1,856,058**	**1,393,817**	**1,386,721**	**916,937**	**949,085**
Net Surplus/(Deficit)	**(146,092)**	**273,467**	**65,152**	**34,905**	**302,113**	**285,006**
ESTIMATED ENDING RESERVE BALANCE	**517,061**	**794,798**	**859,685**	**1,207,793**	**1,713,113**	**1,998,119**

Purchasing & Materials Management Fund

520 Purchasing Material Management Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**566,673**	**986,160**	**1,317,911**	**1,220,412**	**808,179**	**1,021,725**
CHARGES FOR GOODS AND SERVICES	2,626,387	2,589,083	2,426,048	2,528,916	3,545,345	3,545,345
MISCELLANEOUS REVENUE	8,870	32,645	22,322	16,662	12,809	8,822
TOTAL REVENUE	**2,635,258**	**2,621,728**	**2,448,370**	**2,545,578**	**3,558,154**	**3,554,167**
NON-EXPENDITURES	-	416	(80,807)	1,308,625	11,491	11,491
SALARIES AND WAGES	548,513	553,998	626,469	661,947	639,088	691,022
PERSONNEL BENEFITS	270,408	260,806	334,478	364,008	350,261	370,008
SUPPLIES	941,697	986,053	1,126,513	19,254	2,008,838	2,008,838
OTHER SERVICES AND CHARGES	412,203	497,162	447,526	416,517	334,930	342,373
TOTAL EXPENDITURE	**2,172,821**	**2,298,436**	**2,454,179**	**2,770,350**	**3,344,608**	**3,423,732**
Net Surplus/(Deficit)	**462,436**	**323,292**	**(5,809)**	**(224,773)**	**213,546**	**130,436**
ESTIMATED ENDING RESERVE BALANCE	**1,029,109**	**1,309,451**	**1,312,102**	**995,639**	**1,021,725**	**1,152,161**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**852,164**	**708,637**	**1,116,570**	**1,319,008**	**1,005,000**	**1,047,030**
INTERGOVERNMENTAL REVENUE	216,210	217,589	217,833	219,042	246,304	246,304
CHARGES FOR GOODS AND SERVICES	3,598,931	3,661,741	4,386,516	4,579,059	4,800,000	5,000,000
FINES AND PENALTIES	110	-	-	-	-	-
MISCELLANEOUS REVENUE	75,860	126,797	97,863	94,599	84,013	79,056
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRST	-	-	2,598	-	-	-
OTHER FINANCING SOURCES	1,000,000	1,852,965	4,450,000	2,250,000	24,717,600	217,600
TOTAL REVENUE	**4,891,111**	**5,859,092**	**9,154,810**	**7,142,701**	**29,847,917**	**5,542,960**
NON-EXPENDITURES	-	-	-	-	3,515	3,515
SALARIES AND WAGES	1,182,593	1,280,791	1,319,903	1,361,467	1,503,589	1,626,251
PERSONNEL BENEFITS	668,820	720,578	822,275	835,361	892,466	945,716
SUPPLIES	382,281	506,811	331,676	358,653	267,930	267,930
OTHER SERVICES AND CHARGES	2,467,206	2,563,285	2,813,412	3,786,301	2,307,156	2,325,418
CAPITAL OUTLAYS (6000 EXP OBJ)	-	37,536	3,319,443	152,110	24,500,000	-
DEBT SERVICE INTEREST/COSTS	331,530	335,030	332,030	331,530	331,230	331,230
TOTAL EXPENDITURE	**5,032,430**	**5,444,031**	**8,938,737**	**6,825,422**	**29,805,887**	**5,500,062**
Net Surplus/(Deficit)	**(141,319)**	**415,061**	**216,073**	**317,279**	**42,030**	**42,898**
ESTIMATED ENDING RESERVE BALANCE	**710,845**	**1,123,698**	**1,332,642**	**1,636,288**	**1,047,030**	**1,089,928**

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. In 2021, construction of a new joint Public Works and Parks Department Operations facility will be constructed through this fund. The fund is managed by the Public Works Department.

Technology and Telecom Fund

540 Tech and Telecom Fund 540, 541, 542, 543	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**2,142,435**	**2,863,246**	**4,050,847**	**3,770,162**	**3,761,482**	**1,262,158**
INTERGOVERNMENTAL REVENUE	-	-	-	375,001	-	-
CHARGES FOR GOODS AND SERVICES	2,933,622	3,181,853	1,896,724	1,992,069	2,562,327	3,077,609
MISCELLANEOUS REVENUE	24,454	76,231	62,170	53,919	53,284	36,704
OTHER FINANCING SOURCES	405,234	335,234	415,000	415,000	450,000	465,000
TOTAL REVENUE	**3,363,310**	**3,593,318**	**2,373,893**	**2,835,989**	**3,065,612**	**3,579,312**
NON-EXPENDITURES	70,000	-	-	-	2,188	2,188
SALARIES AND WAGES	342,116	387,052	451,410	471,317	605,204	654,816
PERSONNEL BENEFITS	136,754	163,776	202,762	211,273	293,949	307,335
SUPPLIES	928,046	923,022	757,654	958,998	843,010	1,120,060
OTHER SERVICES AND CHARGES	870,394	882,045	759,593	1,237,725	1,388,266	1,336,315
CAPITAL OUTLAYS (6000 EXP OBJ)	267,065	53,510	447,622	305,510	2,432,319	367,037
TOTAL EXPENDITURE	**2,614,375**	**2,409,405**	**2,619,042**	**3,184,823**	**5,564,935**	**3,787,751**
Net Surplus/(Deficit)	**748,935**	**1,183,912**	**(245,149)**	**(348,834)**	**(2,499,324)**	**(208,439)**
ESTIMATED ENDING RESERVE BALANCE	**2,891,370**	**4,047,158**	**3,805,699**	**3,421,328**	**1,262,158**	**1,053,719**

Telecommunication and Technology Fund and Sub-funds: An internal service fund comprised of four sub-funds 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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**5,400,598**	**5,259,217**	**5,315,123**	**4,668,560**	**3,846,000**	**3,967,224**
CHARGES FOR GOODS AND SERVICES	1,086,504	1,086,504	958,518	958,518	1,500,000	1,500,000
MISCELLANEOUS REVENUE	56,862	124,758	85,657	73,528	60,954	41,984
TOTAL REVENUE	**1,143,366**	**1,211,262**	**1,044,175**	**1,032,046**	**1,560,954**	**1,541,984**
SALARIES AND WAGES	143,723	148,635	152,161	198,630	206,194	220,499
PERSONNEL BENEFITS	57,611	61,063	67,197	84,194	82,245	86,095
SUPPLIES	13,135	3,089	3,862	755	3,247	3,500
OTHER SERVICES AND CHARGES	1,014,965	959,189	1,213,172	1,681,556	1,148,044	1,150,204
OBSOLETE INTERGOVT SERVICES	85	158	-	-	-	-
TOTAL EXPENDITURE	**1,229,520**	**1,172,135**	**1,436,392**	**1,965,135**	**1,439,730**	**1,460,298**
Net Surplus/(Deficit)	**(86,154)**	**39,126**	**(392,217)**	**(933,089)**	**121,224**	**81,686**
ESTIMATED ENDING RESERVE BALANCE	**5,314,444**	**5,298,344**	**4,922,906**	**3,735,471**	**3,967,224**	**4,048,910**

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 Emp Benefits Int Serv Fund 561, 562, 565	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**3,111,093**	**2,878,529**	**1,852,341**	**3,664,774**	**5,765,000**	**2,852,919**
CHARGES FOR GOODS AND SERVICES	13,837,197	15,068,449	17,929,319	18,738,742	16,015,671	17,402,727
MISCELLANEOUS REVENUE	33,414	62,130	60,004	79,040	100,009	71,573
TOTAL REVENUE	**13,870,610**	**15,130,578**	**17,989,324**	**18,817,782**	**16,115,680**	**17,474,300**
NON-EXPENDITURES	-	-	-	-	7,785	7,785
SALARIES AND WAGES	773,397	851,256	883,459	939,225	956,370	978,759
PERSONNEL BENEFITS	164,999	174,387	196,166	232,412	303,853	311,330
SUPPLIES	36,311	31,304	27,232	30,337	27,262	24,262
OTHER SERVICES AND CHARGES	13,240,791	14,379,976	15,314,589	15,652,768	17,732,491	17,736,518
OBSOLETE INTERGOVT SERVICES	19,324	25,062	-	-	-	-
TOTAL EXPENDITURE	**14,234,823**	**15,461,987**	**16,421,445**	**16,854,742**	**19,027,761**	**19,058,654**
Net Surplus/(Deficit)	**(364,212)**	**(331,409)**	**1,567,878**	**1,963,041**	**(2,912,081)**	**(1,584,354)**
ESTIMATED ENDING RESERVE BALANCE	**2,746,881**	**2,547,121**	**3,420,219**	**5,627,815**	**2,852,919**	**1,268,565**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**403,963**	**636,412**	**807,045**	**1,172,349**	**575,000**	**514,747**
LICENSES AND PERMITS	58,365	80,267	81,137	61,837	50,000	50,000
CHARGES FOR GOODS AND SERVICES	7,130,460	7,349,029	7,965,899	7,656,559	7,856,990	7,943,890
MISCELLANEOUS REVENUE	10,272	19,201	17,574	20,384	10,388	7,155
OTHER FINANCING SOURCES	-	-	100,000	-	-	-
TOTAL REVENUE	**7,199,098**	**7,448,496**	**8,164,610**	**7,738,780**	**7,917,378**	**8,001,045**
NON-EXPENDITURES	335,234	335,234	415,000	415,000	487,161	502,161
SALARIES AND WAGES	3,492,963	3,629,624	3,704,810	3,456,961	4,003,529	4,327,535
PERSONNEL BENEFITS	1,531,610	1,629,274	1,801,859	1,646,631	1,982,770	2,085,655
SUPPLIES	126,986	168,264	189,686	125,754	114,472	114,472
OTHER SERVICES AND CHARGES	1,465,235	1,531,736	1,594,113	1,686,944	1,389,699	1,455,129
OBSOLETE INTERGOVT SERVICES	6,455	2,316	-	-	-	-
TOTAL EXPENDITURE	**6,958,482**	**7,296,447**	**7,705,469**	**7,331,289**	**7,977,631**	**8,484,952**
Net Surplus/(Deficit)	**240,615**	**152,049**	**459,141**	**407,490**	**(60,253)**	**(483,907)**
ESTIMATED ENDING RESERVE BALANCE	**644,578**	**788,462**	**1,266,186**	**1,579,840**	**514,747**	**30,840**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**17,568,249**	**19,119,691**	**22,101,667**	**24,415,495**	**23,196,731**	**22,783,774**
TAXES	2,109,005	2,432,768	2,493,262	2,564,084	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	139,499	142,572	145,767	168,205	120,000	120,000
MISCELLANEOUS REVENUE	1,753,248	2,026,292	1,944,772	1,957,926	472,607	358,189
NON REVENUES	216,803	218,498	221,068	-	-	-
TOTAL REVENUE	**4,218,555**	**4,820,130**	**4,804,869**	**4,690,215**	**2,607,607**	**2,493,189**
SALARIES AND WAGES	19,719	20,739	21,364	22,726	21,304	22,783
PERSONNEL BENEFITS	1,980,710	1,417,981	1,721,515	1,322,709	2,104,792	2,105,271
SUPPLIES	38,335	33,022	32,852	16,469	49,340	49,340
OTHER SERVICES AND CHARGES	433,200	417,999	494,902	330,060	845,129	845,129
TOTAL EXPENDITURE	**2,471,964**	**1,889,740**	**2,270,633**	**1,691,963**	**3,020,565**	**3,022,523**
Net Surplus/(Deficit)	**1,746,591**	**2,930,390**	**2,534,236**	**2,998,252**	**(412,958)**	**(529,334)**
ESTIMATED ENDING RESERVE BALANCE	**19,314,840**	**22,050,081**	**24,635,903**	**27,413,747**	**22,783,774**	**22,254,440**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**3,331,134**	**3,732,015**	**4,172,306**	**4,670,906**	**4,657,296**	**4,162,520**
MISCELLANEOUS REVENUE	-	37,501	764	13,794	103,812	80,840
NON REVENUES	413,628	447,560	511,761	603,629	876,503	886,503
TOTAL REVENUE	**413,628**	**485,061**	**512,525**	**617,424**	**980,316**	**967,344**
OTHER SERVICES AND CHARGES	7,700	7,474	13,794	13,794	9,099	9,099
DEBT SERVICE PRINCIPAL	-	-	-	-	1,465,993	-
TOTAL EXPENDITURE	**7,700**	**7,474**	**13,794**	**13,794**	**1,475,092**	**9,099**
Net Surplus/(Deficit)	**405,927**	**477,586**	**498,731**	**603,629**	**(494,776)**	**958,245**
ESTIMATED ENDING RESERVE BALANCE	**3,737,061**	**4,209,602**	**4,671,037**	**5,274,535**	**4,162,520**	**5,120,765**

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. In 2021, a loan is budgeted to the Dispatch Fund to purchase equipment. Dispatch will repay the endowment at the same rate as standard investments would have returned.

Natural Resources Protection and Restoration Fund

702 Nat Res Protect & Restore	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**3,119,204**	**3,422,335**	**3,641,031**	**3,846,678**	**4,061,331**	**4,019,892**
MISCELLANEOUS REVENUE	79,115	128,326	97,148	94,264	95,007	70,700
NON REVENUES	113,789	117,543	121,420	125,426	129,563	133,837
TOTAL REVENUE	**192,904**	**245,869**	**218,568**	**219,689**	**224,570**	**204,537**
NON-EXPENDITURES	-	-	-	-	260,000	-
SUPPLIES	-	204	-	-	-	-
OTHER SERVICES AND CHARGES	506	504	9,007	9,007	6,009	6,009
TOTAL EXPENDITURE	**506**	**708**	**9,007**	**9,007**	**266,009**	**6,009**
Net Surplus/(Deficit)	**192,398**	**245,161**	**209,561**	**210,683**	**(41,439)**	**198,528**
ESTIMATED ENDING RESERVE BALANCE	**3,311,602**	**3,667,496**	**3,850,592**	**4,057,360**	**4,019,892**	**4,218,420**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**1,792,823**	**2,075,466**	**2,290,804**	**2,146,824**	**1,846,000**	**1,414,347**
TAXES	1,452,011	1,568,339	1,654,528	1,625,262	1,556,000	1,603,000
MISCELLANEOUS REVENUE	33,277	60,016	63,981	53,999	44,976	34,527
TOTAL REVENUE	**1,485,287**	**1,628,356**	**1,718,509**	**1,679,261**	**1,600,976**	**1,637,527**
SUPPLIES	-	-	-	-	-	-
OTHER SERVICES AND CHARGES	8,645	12,488	29,912	34,202	61,923	61,923
OBSOLETE INTERGOVT SERVICES	11,944	13,574	-	-	-	-
DEBT SERVICE PRINCIPAL	532,350	769,593	1,251,769	1,363,886	1,501,322	1,633,518
DEBT SERVICE INTEREST/COSTS	638,519	615,999	563,815	525,545	469,384	414,233
TOTAL EXPENDITURE	**1,191,457**	**1,411,653**	**1,845,495**	**1,923,633**	**2,032,629**	**2,109,674**
Net Surplus/(Deficit)	**293,830**	**216,703**	**(126,987)**	**(244,372)**	**(431,653)**	**(472,148)**
ESTIMATED ENDING RESERVE BALANCE	**2,086,653**	**2,292,168**	**2,163,818**	**1,902,452**	**1,414,347**	**942,199**

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

Citywide Total - All Funds

All Active Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
BEGINNING RESERVE BALANCE	**198,031,597**	**226,893,686**	**244,973,428**	**266,441,509**	**241,681,317**	**186,707,349**
TAXES	99,855,958	105,415,618	108,062,712	105,381,832	102,014,220	104,130,821
LICENSES AND PERMITS	3,399,646	3,639,415	3,724,532	3,182,393	3,066,744	3,051,744
INTERGOVERNMENTAL REVENUE	13,338,496	22,294,490	16,205,637	26,576,917	41,222,821	13,197,414
CHARGES FOR GOODS AND SERVICES	122,035,594	130,196,646	137,847,765	135,509,334	130,567,588	133,728,799
FINES AND PENALTIES	1,431,682	1,238,158	1,092,166	532,558	1,068,547	1,086,647
MISCELLANEOUS REVENUE	7,735,386	11,680,919	9,638,793	11,195,377	6,480,666	5,274,065
GAINS LOSSES AND CAPITAL CONTRIB	617,874	1,955,474	757,414	386,317	-	-
NON REVENUES	1,162,780	1,435,650	1,984,598	1,989,055	3,843,819	2,520,022
OTHER FINANCING SOURCES	15,093,777	15,941,328	10,012,561	25,682,326	28,024,059	3,470,265
TOTAL REVENUE	**264,671,192**	**293,797,698**	**289,326,179**	**310,436,110**	**316,288,465**	**266,459,778**
NON-EXPENDITURES	7,506,314	9,862,407	8,320,681	6,986,019	9,624,059	5,760,655
SALARIES AND WAGES	66,456,615	69,198,716	75,187,677	76,874,671	76,516,820	81,768,314
PERSONNEL BENEFITS	27,760,561	28,992,995	32,842,989	33,844,573	32,364,063	34,555,448
SUPPLIES	11,218,313	11,260,514	12,821,284	10,468,835	11,933,138	12,137,219
OTHER SERVICES AND CHARGES	87,502,361	89,441,204	99,894,932	119,793,829	155,200,676	126,172,389
OBSOLETE INTERGOVT SERVICES	3,642,064	2,569,935	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	22,464,486	49,788,854	25,188,923	23,300,600	71,732,013	22,892,037
DEBT SERVICE PRINCIPAL	5,659,812	7,287,282	7,140,630	26,398,173	9,461,611	8,366,331
DEBT SERVICE INTEREST/COSTS	5,002,544	4,880,298	4,759,268	4,568,401	4,430,053	4,205,090
TOTAL EXPENDITURE	**237,213,070**	**273,282,206**	**266,156,385**	**302,235,100**	**371,262,432**	**295,857,481**
Net Surplus/(Deficit)	**27,458,122**	**20,515,492**	**23,169,793**	**8,201,010**	**(54,973,968)**	**(29,397,703)**
ESTIMATED ENDING RESERVE BALANCE	**225,489,719**	**247,409,178**	**268,205,774**	**277,045,455**	**186,707,349**	**157,309,646**

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2021-2022, but any prior year's data will still be aggregated in this Citywide - All Funds section of the report.

- (113) Paths and Trails Reserve Fund
- (123) Park-site Acquisition Fund
- (125) Federal Building Fund
- (131) Olympic Pipeline Incident Fund
- (132) Squalicum Park Olympic Fund
- (134) Olympic-Whatcom Falls Park Addition Fund
- (135) Little Squalicum Oeser Settlement Fund
- (172) Beyond Greenways Fund
- (270) Bakerview Rd Debt Fund
- (440) Solid Waste Fund
- (970) Public Development Authority Fund

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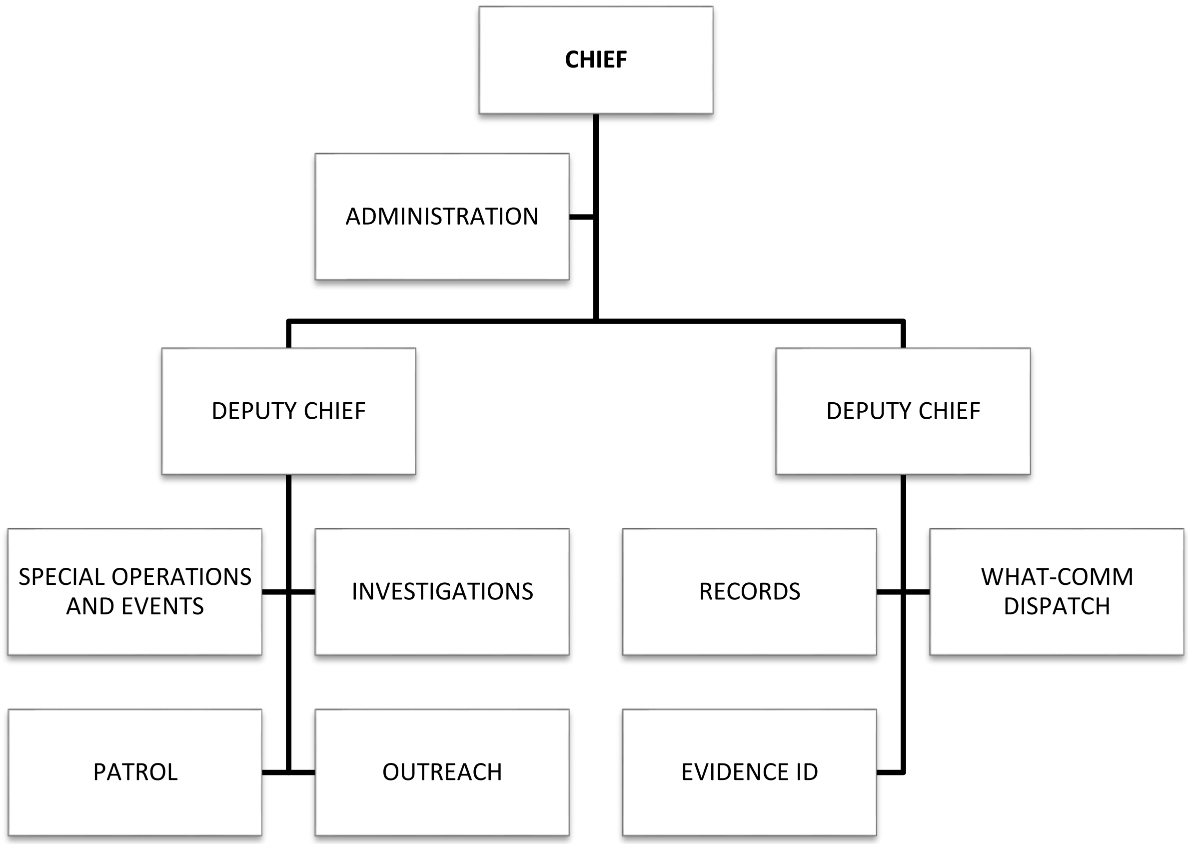
Department Budgets - Public Safety

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.

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.

2021-2022 Work Plan

- Maintain appropriate levels of service through Covid-19 pandemic and attrition.
- Enhance services to community with increases in Behavioral Health Unit.
- Collaborate with stakeholders using data-driven best practices to promote criminal justice systems improvements.

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 All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
TAXES	1,906,328	2,069,005	2,112,600	1,939,086	2,022,079	2,072,379
LICENSES AND PERMITS	50,178	38,567	36,038	30,094	46,000	46,000
INTERGOVERNMENTAL REVENUE	2,573,300	2,940,240	2,749,100	2,589,591	2,670,533	2,670,533
CHARGES FOR GOODS AND SERVICES	4,351,424	5,074,239	5,038,247	5,365,843	5,933,190	6,612,937
FINES AND PENALTIES	5,400	5,325	4,025	400	5,400	5,400
MISCELLANEOUS REVENUE	102,224	77,656	114,829	55,355	3,000	3,000
NON REVENUES	-	-	-	-	609,560	-
TOTAL REVENUE	**8,988,853**	**10,205,032**	**10,054,838**	**9,980,369**	**11,289,762**	**11,410,249**
NON-EXPENDITURES	-	-	-	-	13,597	13,597
SALARIES AND WAGES	15,962,367	16,574,685	18,337,247	18,171,951	18,564,326	19,493,316
PERSONNEL BENEFITS	6,233,802	6,634,122	7,528,677	7,781,089	6,110,173	6,547,114
SUPPLIES	1,015,114	1,162,541	1,072,930	1,188,366	1,007,141	1,071,317
OTHER SERVICES AND CHARGES	5,206,803	4,848,896	7,156,244	6,458,960	8,307,879	8,560,403
OBSOLETE INTERGOVT SERVICES	1,654,849	1,743,136	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	437,465	503,765	432,290	16,461	609,560	-
DEBT SERVICE PRINCIPAL	-	-	-	-	117,662	117,622
DEBT SERVICE INTEREST/COSTS	-	-	-	-	9,782	9,782
TOTAL EXPENDITURE	**30,510,399**	**31,467,143**	**34,527,389**	**33,616,827**	**34,740,119**	**35,813,151**

Police Department General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	761,734	755,851	848,438	638,696	810,656	810,656
FINES AND PENALTIES	5,400	5,325	4,025	400	5,400	5,400
INTERGOVERNMENTAL REVENUE	92,111	156,105	218,202	118,189	245,948	245,948
LICENSES AND PERMITS	50,178	38,567	36,038	30,094	46,000	46,000
MISCELLANEOUS REVENUE	27,211	33,041	54,336	37,153	-	-
TAXES	1,906,328	2,069,005	2,112,600	1,939,086	2,022,079	2,072,379
TOTAL REVENUE	**2,842,962**	**3,057,893**	**3,273,638**	**2,763,617**	**3,130,083**	**3,180,383**

Police Department General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
OVERTIME AND HAZARD DUTY	837,770	907,565	821,179	597,891	592,721	592,721
SALARIES AND WAGES	12,869,880	13,176,993	14,781,620	14,739,475	15,278,626	16,104,420
SALARIES AND WAGES	**13,707,651**	**14,084,557**	**15,602,798**	**15,337,366**	**15,871,347**	**16,697,141**
PERSONNEL BENEFITS	5,272,502	5,550,233	6,264,381	6,443,473	4,846,668	5,237,687
PERSONNEL BENEFITS	**5,272,502**	**5,550,233**	**6,264,381**	**6,443,473**	**4,846,668**	**5,237,687**
FUEL CONSUMED	147,639	180,856	173,982	121,758	141,914	141,914
OBSOLETE-WAREHOUSE	-	9	-	-	-	-
OFFICE AND OPERATING SUPPLIES	404,824	265,572	338,749	325,783	233,976	233,152
SMALL TOOLS AND MINOR EQUIPMENT	209,307	245,388	219,945	293,412	215,200	245,200
SUPPLIES	**761,770**	**691,826**	**732,676**	**740,953**	**591,091**	**620,267**
COMMUNICATION	224,207	234,593	252,637	247,881	183,974	212,474
INSURANCE	131,393	131,393	140,617	140,617	379,164	379,164
MISCELLANEOUS	97,575	122,642	2,064,345	1,163,142	2,532,794	2,532,794
OPERATING RENTALS AND LEASES	1,100,596	1,065,044	1,078,291	1,228,979	1,317,263	1,330,500
PROFESSIONAL SERVICES	1,684,988	1,865,144	1,966,313	2,102,591	2,419,964	2,607,659
REPAIRS & MAINTENANCE	480,534	535,650	576,247	594,343	104,488	104,488
TAXES & OPERATING ASSESSMENTS	-	1	197	(24)	-	-
TRAVEL	47,094	61,431	54,465	20,358	63,309	63,309
UTILITY SERVICE	19,634	20,793	21,482	18,840	29,708	29,708
OTHER SERVICES AND CHARGES	**3,786,021**	**4,036,691**	**6,154,596**	**5,516,728**	**7,030,663**	**7,260,095**
TRANSFERS OUT	-	-	-	-	10,779	10,779
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**10,779**	**10,779**
MACHINERY AND EQUIPMENT	-	36,290	-	16,461	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**-**	**36,290**	**-**	**16,461**	**-**	**-**
INTERGOVERNMENTAL PROF SERVS	1,648,849	1,740,086	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**1,648,849**	**1,740,086**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**25,176,793**	**26,139,682**	**28,754,451**	**28,054,981**	**28,350,547**	**29,825,968**

Police Department Special Revenue Funds Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
INTERGOVERNMENTAL REVENUE	352,468	577,968	464,701	332,944	424,585	424,585
MISCELLANEOUS REVENUE	51,895	17,548	3,876	15,660	-	-
TOTAL REVENUE	**404,363**	**595,516**	**468,577**	**348,604**	**424,585**	**424,585**

Police Department Special Revenue Funds Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
OFFICE AND OPERATING SUPPLIES	104,963	101,952	156,380	108,488	120,000	155,000
SMALL TOOLS AND MINOR EQUIPMENT	84,400	128,245	19,324	143,483	76,000	76,000
SUPPLIES	**189,363**	**230,197**	**175,704**	**251,972**	**196,000**	**231,000**
COMMUNICATION	747	747	-	-	-	-
MISCELLANEOUS	1,831	6,044	2,232	4,175	5,000	5,000
OPERATING RENTALS AND LEASES	1,347	979	406	406	269	269
PROFESSIONAL SERVICES	84,101	43,500	50,689	50,817	73,602	73,602
REPAIRS & MAINTENANCE	106,485	5,829	-	-	75,000	75,000
TRAVEL	14,632	14,695	37,775	2,487	43,000	48,000
OTHER SERVICES AND CHARGES	**209,144**	**71,793**	**91,102**	**57,885**	**196,871**	**201,871**
MACHINERY AND EQUIPMENT	29,989	336,210	432,290	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**29,989**	**336,210**	**432,290**	**-**	**-**	**-**
TOTAL EXPENDITURE	**428,496**	**638,199**	**699,096**	**309,857**	**392,871**	**432,871**

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

Police Department Environmental Remediation	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
FUEL CONSUMED	-	-	-	-	500	500
OFFICE AND OPERATING SUPPLIES	-	-	-	-	500	500
SUPPLIES	**-**	**-**	**-**	**-**	**1,000**	**1,000**
OPERATING RENTALS AND LEASES	-	-	-	-	3,500	3,500
REPAIRS & MAINTENANCE	-	-	-	-	250,000	250,000
OTHER SERVICES AND CHARGES	**-**	**-**	**-**	**-**	**253,500**	**253,500**
TOTAL EXPENDITURE	**-**	**-**	**-**	**-**	**254,500**	**254,500**

Police environmental remediation funds were moved from the solid waste fund (fund 440) in 2021.

Police Department Public Safety Dispatch Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	3,589,690	4,318,389	4,189,808	4,727,147	5,122,534	5,802,281
INTERGOVERNMENTAL REVENUE	2,026,999	2,206,167	2,066,197	2,138,458	2,000,000	2,000,000
MISCELLANEOUS REVENUE	23,118	27,068	56,617	2,543	3,000	3,000
NON REVENUES	-	-	-	-	609,560	-
TOTAL REVENUE	**5,639,806**	**6,551,624**	**6,312,623**	**6,868,148**	**7,735,094**	**7,805,281**

Police Department Public Safety Dispatch Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
OVERTIME AND HAZARD DUTY	378,432	443,072	571,646	457,235	199,920	199,920
SALARIES AND WAGES	1,876,284	2,047,055	2,162,803	2,377,350	2,493,059	2,596,256
SALARIES AND WAGES	**2,254,716**	**2,490,127**	**2,734,449**	**2,834,585**	**2,692,979**	**2,796,176**
PERSONNEL BENEFITS	961,300	1,083,889	1,264,296	1,337,615	1,263,505	1,309,427
PERSONNEL BENEFITS	**961,300**	**1,083,889**	**1,264,296**	**1,337,615**	**1,263,505**	**1,309,427**
FUEL CONSUMED	1,266	1,854	1,482	907	1,800	1,800
OFFICE AND OPERATING SUPPLIES	22,354	168,988	135,525	175,326	184,350	184,350
SMALL TOOLS AND MINOR EQUIPMENT	40,360	69,676	27,542	19,209	32,900	32,900
SUPPLIES	**63,981**	**240,518**	**164,550**	**195,441**	**219,050**	**219,050**
COMMUNICATION	30,876	30,535	40,772	41,434	39,962	42,470
INSURANCE	18,663	18,663	15,723	15,723	16,866	16,866
MISCELLANEOUS	24,546	25,801	38,084	28,404	30,760	30,760
OPERATING RENTALS AND LEASES	105,792	101,530	108,484	112,892	82,408	85,189
PROFESSIONAL SERVICES	929,226	208,106	310,257	267,155	255,099	254,840
REPAIRS & MAINTENANCE	37,005	294,564	333,286	387,152	342,182	355,244
TAXES & OPERATING ASSESSMENTS	1	1	1	0	-	-
TRAVEL	38,252	34,242	36,755	3,488	25,950	25,950
UTILITY SERVICE	27,277	26,970	27,186	28,100	33,619	33,619
OTHER SERVICES AND CHARGES	**1,211,638**	**740,412**	**910,547**	**884,347**	**826,845**	**844,937**
INTEREST ON INTERFUND DEBT	-	-	-	-	9,782	9,782
DEBT SERVICE INTEREST/COSTS	**-**	**-**	**-**	**-**	**9,782**	**9,782**
INTERFUND LOANS	-	-	-	-	117,662	117,622
DEBT SERVICE PRINCIPAL	**-**	**-**	**-**	**-**	**117,662**	**117,622**
TRANSFERS OUT	-	-	-	-	2,818	2,818
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**2,818**	**2,818**
MACHINERY AND EQUIPMENT	407,476	131,266	-	-	609,560	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**407,476**	**131,266**	**-**	**-**	**609,560**	**-**
INTERGOVERNMENTAL PROF SERVS	6,000	3,050	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**6,000**	**3,050**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**4,905,111**	**4,689,262**	**5,073,842**	**5,251,989**	**5,742,200**	**5,299,812**

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.

Police Department Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-811 Police Administration	6,146,904	6,548,737	6,814,498	6,125,753	6,733,352	7,025,832
001-821 Patrol/Traffic Operations	12,354,608	12,400,088	13,419,383	13,495,888	13,347,381	14,044,870
001-822 Police Special Operations	432,754	474,280	385,332	470,604	422,952	429,765
001-823 Police Investigations Operations	3,370,891	3,634,818	4,507,342	4,167,880	4,150,671	4,430,860
001-824 Police Off of Prof Responsibil	613,315	664,675	700,441	703,868	676,698	693,280
001-825 Police Records Operations	1,194,930	1,281,188	1,357,366	1,410,331	1,379,925	1,471,532
001-826 Police Proactive Operations	1,063,392	1,135,897	1,570,088	1,680,657	1,639,569	1,729,829
General Fund	**25,176,793**	**26,139,682**	**28,754,451**	**28,054,981**	**28,350,547**	**29,825,968**
151-811 Police Administration	9,498	11,625	8,682	6,317	3,461	3,461
151-821 Patrol/Traffic Operations	23,825	24,876	28,787	34,783	30,000	30,000
151-823 Police Investigations Operations	29,989	16,000	-	-	-	-
152-811 Police Administration	6,681	6,642	3,310	3,310	2,204	2,204
152-823 Police Investigations Operations	7,495	12,195	1,317	(401)	5,000	5,000
153-811 Police Administration	299,006	515,253	618,108	265,847	342,206	382,206
153-821 Patrol/Traffic Operations	52,001	51,607	38,892	-	10,000	10,000
Police Sp Revenue Funds	**428,496**	**638,199**	**699,096**	**309,857**	**392,871**	**432,871**
160-829 Police Dispatch Operations	4,905,111	4,689,262	5,073,842	5,251,989	5,742,200	5,299,812
Public Safety Dispatch Fund	**4,905,111**	**4,689,262**	**5,073,842**	**5,251,989**	**5,742,200**	**5,299,812**
136-823 Police Investigations Operations	-	-	-	-	254,500	254,500
Settlement Funds	**-**	**-**	**-**	**-**	**254,500**	**254,500**
TOTAL EXPENDITURE	**30,510,399**	**31,467,143**	**34,527,389**	**33,616,827**	**34,740,119**	**35,813,151**

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.

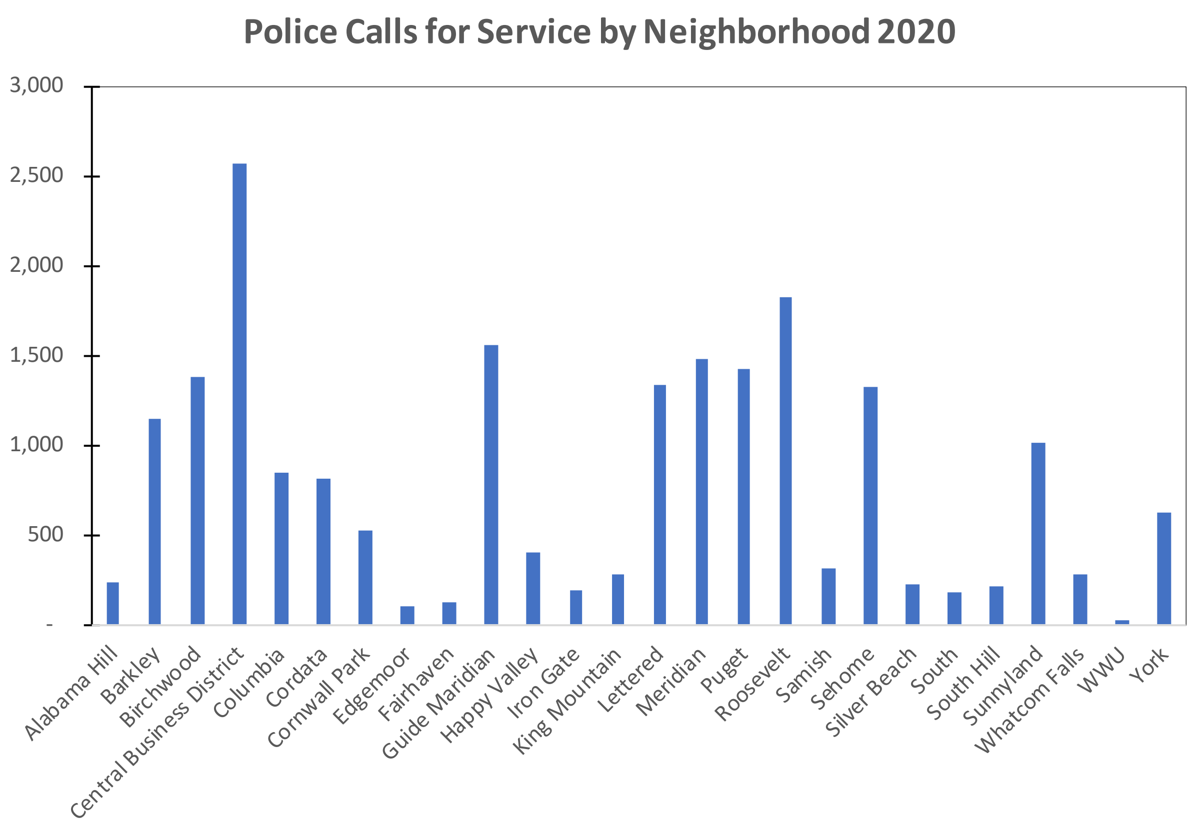
The Police Records Operations group assembles, maintains, retrieves, and disseminates all pertinent police data related to department operations, needs, processing protection orders, citations, warrants, disclosure requests, concealed pistol licenses, firearm purchase background checks, and more.

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.

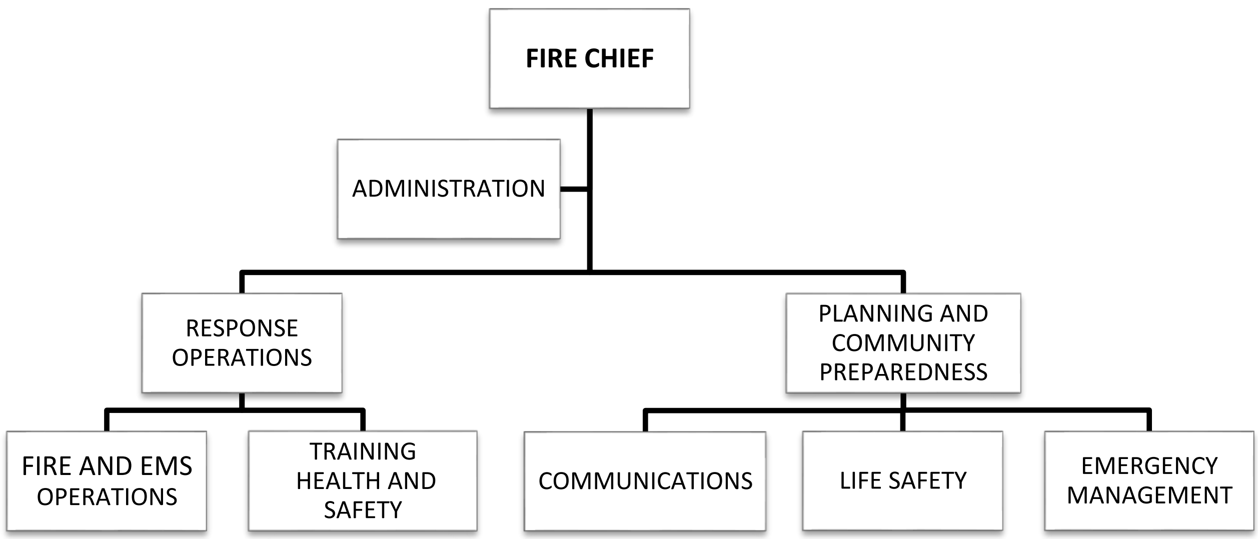
The Police Dispatch Operations group operates the WhatComm dispatch center, providing 24-hour communications services for the Bellingham Police and Fire Departments, the Whatcom County Sheriff's Office, and various fire districts and other agencies throughout the county.

Police Dispatch Group Workload	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
CAD Incidents (thousands)	127.2	124.5	134.3	140.2	143.9	151.0	133.2	153.0	171.9	155.6
CAD Incidents per Dispatcher	5,533	5,081	5,839	6,096	6,257	6,293	5,793	5,885	6,367	5,556

CAD Incidents = the number of incidents generated by Computer Assisted Dispatch (CAD) system at the 911 Center for all County law enforcement agencies.



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.

2021-2022 Work Plan

Fire Department Services

- Emergency Response
  - *Fire suppression*
  - *ALS/paramedic*
  - *BLS medical*
  - *Specialized Responses*
- Personnel training and safety
  - *Limited training with Auto-Aid partners*
  - *Recruit Academies*
  - *Training for State/Federal compliance mandates*
  - *Paramedic Classes*
- Partner with Whatcom County to advance EMS
  - *Additional ALS Unit*
  - *Planning for replacement EMS Levy*

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 All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
TAXES	745,263	809,144	856,816	836,821	865,573	865,573
LICENSES AND PERMITS	1,560	750	855	750	-	-
INTERGOVERNMENTAL REVENUE	1,430,582	223,212	4,138,866	3,564,947	1,548,029	1,548,029
CHARGES FOR GOODS AND SERVICES	6,906,227	9,142,863	9,411,764	10,576,899	10,233,207	10,258,182
MISCELLANEOUS REVENUE	44,565	32,368	44,492	56,755	38,000	-
NON REVENUES	-	-	-	-	856,433	-
OTHER FINANCING SOURCES	10,000	14,900	-	-	-	-
TOTAL REVENUE	**9,138,197**	**10,223,237**	**14,452,794**	**15,036,172**	**13,541,242**	**12,671,784**
NON-EXPENDITURES	1,166,057	110,221	110,221	110,221	123,848	114,238
SALARIES AND WAGES	17,477,307	17,702,882	21,023,608	21,503,003	20,077,883	20,766,010
PERSONNEL BENEFITS	4,954,357	5,156,399	6,159,172	6,662,129	5,731,502	6,054,938
SUPPLIES	980,328	916,133	1,235,399	1,082,735	755,773	755,773
OTHER SERVICES AND CHARGES	3,392,933	4,007,087	4,911,047	5,340,124	5,871,207	5,592,119
OBSOLETE INTERGOVT SERVICES	749,505	4,336	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	346,526	-	247,693	417,432	856,433	-
DEBT SERVICE PRINCIPAL	-	218,498	221,068	-	165,315	165,315
DEBT SERVICE INTEREST/COSTS	5,070	3,974	1,861	-	13,744	13,744
TOTAL EXPENDITURE	**29,072,085**	**28,119,530**	**33,910,069**	**35,115,644**	**33,595,705**	**33,462,135**

Fire Department General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	735,525	2,796,515	2,690,539	3,397,280	2,881,025	2,906,000
INTERGOVERNMENTAL REVENUE	1,380,494	82,461	3,712,698	3,564,947	1,548,029	1,548,029
LICENSES AND PERMITS	1,560	750	855	750	-	-
MISCELLANEOUS REVENUE	28,208	31,679	41,169	37,600	38,000	-
TOTAL REVENUE	**2,145,787**	**2,911,405**	**6,445,261**	**7,000,576**	**4,467,054**	**4,454,029**

Fire Department General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
INTERFUND LOANS PRINCIPAL	216,803	-	-	-	-	-
TRANSFERS OUT	949,255	110,221	110,221	110,221	123,848	114,238
NON-EXPENDITURES	**1,166,057**	**110,221**	**110,221**	**110,221**	**123,848**	**114,238**
OVERTIME AND HAZARD DUTY	1,703,551	1,844,996	2,361,337	1,908,326	725,930	725,930
SALARIES AND WAGES	10,832,912	10,657,734	12,649,188	13,602,993	13,395,989	13,894,044
SALARIES AND WAGES	**12,536,463**	**12,502,729**	**15,010,525**	**15,511,319**	**14,121,919**	**14,619,974**
PERSONNEL BENEFITS	3,733,230	3,800,333	4,539,753	4,840,605	4,012,072	4,236,352
PERSONNEL BENEFITS	**3,733,230**	**3,800,333**	**4,539,753**	**4,840,605**	**4,012,072**	**4,236,352**
FUEL CONSUMED	75,238	85,897	89,797	70,412	74,748	74,748
OFFICE AND OPERATING SUPPLIES	253,132	229,398	221,796	311,040	191,282	191,282
SMALL TOOLS AND MINOR EQUIPMENT	309,131	207,792	528,488	358,106	143,534	143,534
SUPPLIES	**637,501**	**523,087**	**840,081**	**739,558**	**409,564**	**409,564**
COMMUNICATION	145,673	144,264	235,534	242,274	202,231	235,519
INSURANCE	90,328	90,328	68,400	68,400	184,394	184,394
MISCELLANEOUS	46,763	38,678	111,046	56,899	81,860	81,860
OPERATING RENTALS AND LEASES	772,566	797,903	853,419	1,341,145	1,946,079	1,559,972
PROFESSIONAL SERVICES	729,252	536,115	873,048	830,391	952,139	1,026,411
REPAIRS & MAINTENANCE	431,689	417,471	586,118	598,865	104,923	104,923
TAXES & OPERATING ASSESSMENTS	1	1	1	-	-	-
TRAVEL	18,066	11,215	20,520	2,047	14,448	14,448
UTILITY SERVICE	26,045	27,949	32,665	34,087	35,217	12,381
OTHER SERVICES AND CHARGES	**2,260,383**	**2,063,924**	**2,780,750**	**3,174,108**	**3,521,290**	**3,219,908**
INTEREST ON INTERFUND DEBT	5,070	3,974	1,861	-	-	-
DEBT SERVICE INTEREST/COSTS	**5,070**	**3,974**	**1,861**	**-**	**-**	**-**
INTERFUND LOANS	-	218,498	221,068	-	-	-
DEBT SERVICE PRINCIPAL	**-**	**218,498**	**221,068**	**-**	**-**	**-**
MACHINERY AND EQUIPMENT	31,831	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**31,831**	**-**	**-**	**-**	**-**	**-**
INTERGOVERNMENTAL PROF SERVS	4,243	4,336	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**4,243**	**4,336**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**20,374,778**	**19,227,101**	**23,504,258**	**24,375,811**	**22,188,693**	**22,600,035**

Public Safety Dispatch Revenue is budgeted 100% in the Police Department. The 2021 revenue shown below represents an interfund loan for the purchase of equipment.

Fire Department Public Safety Dispatch Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
NON REVENUES	-	-	-	-	856,433	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**856,433**	**-**

Fire Department Public Safety Dispatch Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
OVERTIME AND HAZARD DUTY	131,689	111,161	119,007	106,559	80,520	80,520
SALARIES AND WAGES	884,620	985,635	1,085,214	1,138,273	1,235,356	1,281,391
SALARIES AND WAGES	**1,016,310**	**1,096,797**	**1,204,222**	**1,244,832**	**1,315,876**	**1,361,911**
PERSONNEL BENEFITS	376,082	427,455	504,647	522,822	508,991	545,053
PERSONNEL BENEFITS	**376,082**	**427,455**	**504,647**	**522,822**	**508,991**	**545,053**
OFFICE AND OPERATING SUPPLIES	4,630	15,738	8,498	6,598	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	848	39,902	5,336	1,369	12,118	12,118
SUPPLIES	**5,478**	**55,640**	**13,834**	**7,967**	**16,229**	**16,229**
COMMUNICATION	25,058	24,964	46,387	47,340	44,800	46,852
INSURANCE	-	-	-	-	8,497	8,497
MISCELLANEOUS	4,254	12,737	10,090	5,599	3,058	3,058
OPERATING RENTALS AND LEASES	35,099	31,345	21,406	23,373	24,189	25,031
PROFESSIONAL SERVICES	35,568	22,347	18,868	23,265	132,055	136,577
REPAIRS & MAINTENANCE	20,682	19,161	16,225	54,266	25,080	25,080
TRAVEL	6,223	4,848	6,702	2,133	8,174	8,174
OTHER SERVICES AND CHARGES	**126,883**	**115,402**	**119,678**	**155,975**	**245,853**	**253,268**
INTEREST ON INTERFUND DEBT	-	-	-	-	13,744	13,744
DEBT SERVICE INTEREST/COSTS	**-**	**-**	**-**	**-**	**13,744**	**13,744**
INTERFUND LOANS	-	-	-	-	165,315	165,315
DEBT SERVICE PRINCIPAL	**-**	**-**	**-**	**-**	**165,315**	**165,315**
MACHINERY AND EQUIPMENT	-	-	-	-	856,433	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**-**	**-**	**-**	**-**	**856,433**	**-**
TOTAL EXPENDITURE	**1,524,752**	**1,695,293**	**1,842,380**	**1,931,596**	**3,122,441**	**2,355,521**

Fire Department Medic One Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	6,170,702	6,346,348	6,721,225	7,179,619	7,352,182	7,352,182
INTERGOVERNMENTAL REVENUE	-	140,751	426,168	-	-	-
MISCELLANEOUS REVENUE	16,357	689	3,323	19,155	-	-
OTHER FINANCING SOURCES	10,000	14,900	-	-	-	-
TAXES	745,263	809,144	856,816	836,821	865,573	865,573
TOTAL REVENUE	**6,942,321**	**7,311,832**	**8,007,533**	**8,035,595**	**8,217,755**	**8,217,755**

Fire Department Medic One Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
OVERTIME AND HAZARD DUTY	386,073	479,072	551,542	515,169	260,621	260,621
SALARIES AND WAGES	3,538,462	3,624,284	4,257,320	4,231,683	4,379,467	4,523,504
SALARIES AND WAGES	**3,924,535**	**4,103,357**	**4,808,862**	**4,746,851**	**4,640,088**	**4,784,125**
PERSONNEL BENEFITS	845,045	928,612	1,114,772	1,298,703	1,210,439	1,273,533
PERSONNEL BENEFITS	**845,045**	**928,612**	**1,114,772**	**1,298,703**	**1,210,439**	**1,273,533**
FUEL CONSUMED	31,921	45,749	43,685	32,392	58,986	58,986
OFFICE AND OPERATING SUPPLIES	248,709	247,477	252,876	284,018	233,543	233,543
SMALL TOOLS AND MINOR EQUIPMENT	56,719	44,179	84,923	18,799	37,450	37,450
SUPPLIES	**337,349**	**337,405**	**381,484**	**335,210**	**329,979**	**329,979**
COMMUNICATION	23,736	19,548	27,424	29,394	36,066	37,890
INSURANCE	10,060	10,060	14,122	14,122	21,931	21,931
MISCELLANEOUS	10,029	829,036	939,589	870,825	899,865	899,865
OPERATING RENTALS AND LEASES	159,410	158,094	126,544	127,513	489,742	493,445
PROFESSIONAL SERVICES	594,298	643,422	719,879	649,371	611,715	621,067
REPAIRS & MAINTENANCE	197,377	156,574	165,472	303,136	37,102	37,102
TAXES & OPERATING ASSESSMENTS	19	19	19	19	20	20
TRAVEL	834	2,251	7,421	3,173	3,809	3,809
UTILITY SERVICE	9,905	8,757	10,149	12,488	3,814	3,814
OTHER SERVICES AND CHARGES	**1,005,668**	**1,827,762**	**2,010,620**	**2,010,041**	**2,104,064**	**2,118,943**
MACHINERY AND EQUIPMENT	314,695	-	84,856	417,432	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**314,695**	**-**	**84,856**	**417,432**	**-**	**-**
INTERGOVERNMENTAL PROF SERVS	745,263	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**745,263**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**7,172,555**	**7,197,136**	**8,400,595**	**8,808,237**	**8,284,571**	**8,506,580**

Fire Department Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-711 Fire Administration	1,794,097	1,773,870	1,970,748	1,838,800	1,662,319	1,323,785
001-721 Fire Operations	16,937,836	16,081,954	19,518,496	19,735,467	18,725,669	19,389,820
001-722 Fire Life Safety Operations	491,271	483,493	546,173	545,061	443,553	460,886
001-723 Fire Dept Training Operations	698,858	513,195	1,058,928	1,139,719	880,311	907,027
001-724 Emergency Medical Services	-	-	-	-	-	-
001-726 Emergency Management	452,717	374,590	409,912	1,116,764	476,840	518,517
General Fund	**20,374,778**	**19,227,101**	**23,504,258**	**24,375,811**	**22,188,693**	**22,600,035**
470-724 Emergency Medical Services	7,172,555	7,197,136	8,400,595	8,808,237	8,284,571	8,506,580
Medic One Fund	**7,172,555**	**7,197,136**	**8,400,595**	**8,808,237**	**8,284,571**	**8,506,580**
160-729 Fire/EMS Dispatch Operations	1,524,752	1,695,293	1,842,380	1,931,596	3,122,441	2,355,521
Public Safety Dispatch Fund	**1,524,752**	**1,695,293**	**1,842,380**	**1,931,596**	**3,122,441**	**2,355,521**
141-711 Fire Facilities	-	-	162,837	-	-	-
Real Estate Excise Tax Funds	**-**	**-**	**162,837**	**-**	**-**	**-**
TOTAL EXPENDITURE	**29,072,085**	**28,119,530**	**33,910,069**	**35,115,644**	**33,595,705**	**33,462,135**

Group Descriptions

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

The Fire Operations group accounts for firefighting and basic life support (BLS) 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.

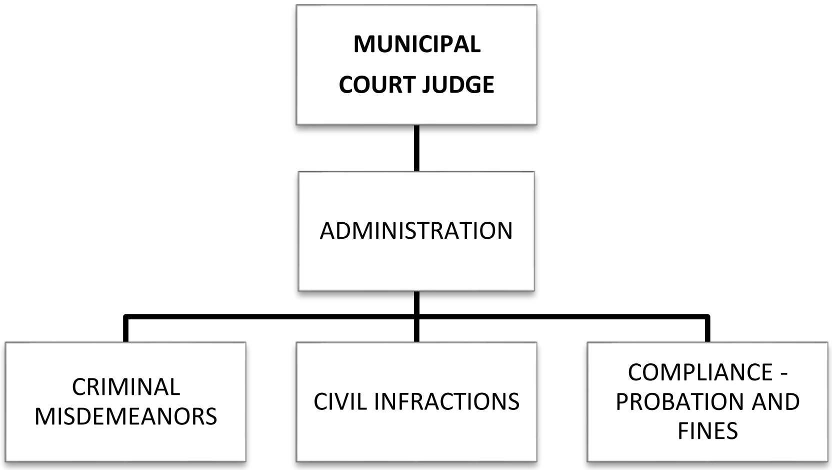
The Fire Department Training Operations group accounts for the costs associated with initial and ongoing department personnel training and development.

The Emergency Medical Services Group accounts for revenues and expenditures of the City's portion of the Medic One enterprise service that provides 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 mainstream 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.

2021-2022 Work Plan

- Filing, Processing and Hearing all Criminal, Infraction, Traffic/Parking Cases, Including Specialized Courts.
- Implement Version 2 of the NuPark/Passport Parking management system
- Implement the document e-filing system for the Courts of Lower Jurisdiction in preparation for the New Odyssey transition in court management

Budget Summary

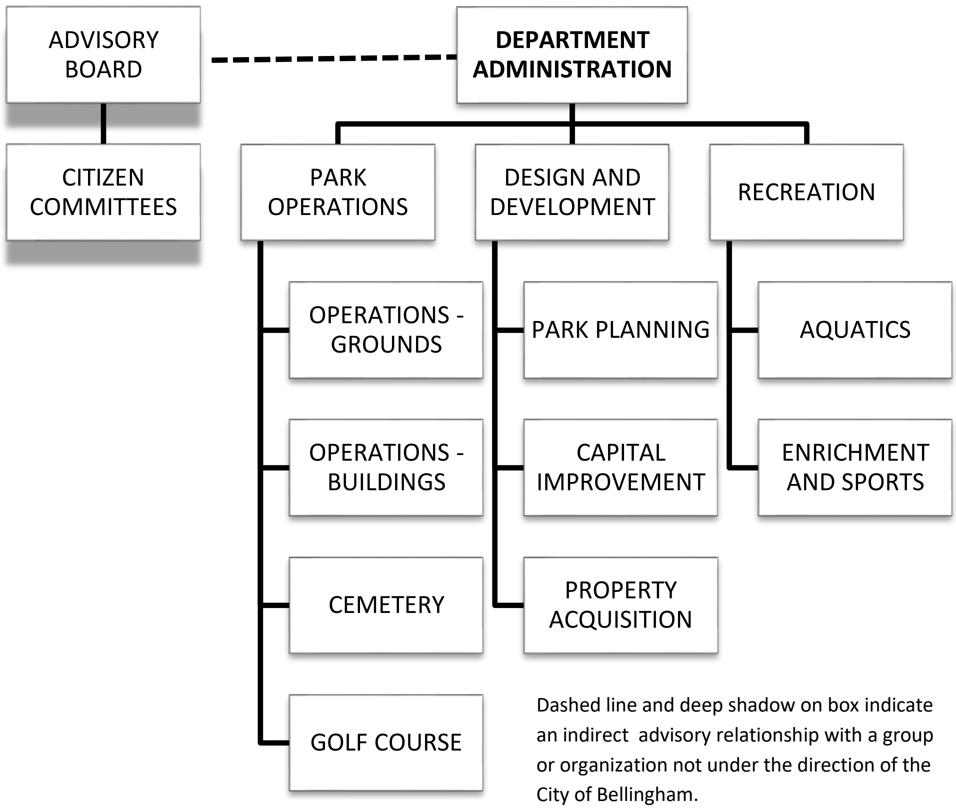
Bellingham's Municipal Court operates entirely out of the General Fund. Transfers from the Parking Services Fund that support Municipal Court operations are shown as revenue from Charges for Goods and Services.

Municipal Court	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
INTERGOVERNMENTAL REVENUE	40,000	20,108	51,490	61,056	-	-
CHARGES FOR GOODS AND SERVICES	684,076	637,215	666,609	632,665	665,000	665,000
FINES AND PENALTIES	673,419	628,228	587,830	371,524	551,900	565,000
MISCELLANEOUS REVENUE	44,794	56,005	42,426	30,152	25,000	25,000
TOTAL REVENUE	**1,442,288**	**1,341,555**	**1,348,355**	**1,095,398**	**1,241,900**	**1,255,000**
NON-EXPENDITURES	-	-	-	-	1,237	1,237
SALARIES AND WAGES	908,686	955,435	1,075,598	1,078,053	1,104,908	1,180,114
PERSONNEL BENEFITS	421,551	455,849	549,408	547,337	519,433	575,055
SUPPLIES	27,400	34,163	46,244	42,388	29,865	29,865
OTHER SERVICES AND CHARGES	301,409	460,268	669,839	591,300	746,178	764,803
OBSOLETE INTERGOVT SERVICES	299,353	201,407	-	-	-	-
TOTAL EXPENDITURE	**1,958,398**	**2,107,121**	**2,341,088**	**2,259,079**	**2,401,620**	**2,551,074**

Municipal Court Services Workload	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Case Load Per Public Defense Attorney	399	378	403	368	343	437	396	431	485	225
Infractions Filed	7,483	7,213	7,048	6,898	6,604	5,621	5,064	4,687	3,735	1,537
Infraction Hearings	3,450	4,267	3,213	2,778	2,751	2,275	2,013	2,056	1,630	799
Misdemeanors Filed	3,576	3,442	3,606	3,131	2,838	2,909	2,697	2,805	2,939	1,909
Misdemeanor Hearings	14,523	18,406	14,951	14,975	11,063	10,061	10,670	11,371	12,015	8,248
Parking Citations Filed	44,966	43,681	35,475	30,657	31,250	30,531	21,250	17,017	13,138	6,203
Parking Hearings	1,243	1,245	1,240	885	1,070	1,335	939	634	756	373
Total Number of Hearings	19,216	23,918	19,404	18,638	14,884	13,671	13,622	14,285	14,401	9,420

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.

2021-2022 Work Plan

- PRO Plan priorities
- Maintenance Level Standards
- City Operations Center
- Update Street Tree Policy
- Reclassification project to support year-round system
- Recreational Needs Assessment
- Increase revenue sources

Budget Summary

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

Parks & Recreation All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
TAXES	4,944,963	5,029,234	5,100,154	5,145,954	5,353,548	5,353,548
LICENSES AND PERMITS	7,889	6,923	7,330	4,040	1,000	1,000
INTERGOVERNMENTAL REVENUE	857,853	963,542	555,055	625,410	600,000	615,000
CHARGES FOR GOODS AND SERVICES	3,479,513	4,647,190	4,899,825	3,721,985	4,206,000	4,422,532
FINES AND PENALTIES	1,224	181	53	82	-	-
MISCELLANEOUS REVENUE	1,239,080	1,002,113	685,571	319,999	444,391	550,512
NON REVENUES	413,628	447,560	511,761	603,629	876,503	886,503
OTHER FINANCING SOURCES	221,480	45,587	44,573	44,000	44,000	44,000
TOTAL REVENUE	**11,165,629**	**12,142,330**	**11,804,321**	**10,465,099**	**11,525,442**	**11,873,095**
NON-EXPENDITURES	413,628	428,400	510,573	-	168,545	168,545
SALARIES AND WAGES	3,814,979	4,225,927	4,360,115	4,252,327	4,421,680	5,095,781
PERSONNEL BENEFITS	1,698,527	1,906,799	2,116,823	2,171,758	2,181,444	2,494,980
SUPPLIES	651,640	632,893	748,333	651,986	592,728	592,728
OTHER SERVICES AND CHARGES	4,025,324	4,995,374	5,247,766	4,921,928	6,614,876	7,492,727
OBSOLETE INTERGOVT SERVICES	53,077	64,927	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,146,180	9,472,525	6,162,194	8,235,682	7,233,701	5,775,000
DEBT SERVICE PRINCIPAL	-	447,560	511,761	603,629	2,035,993	580,000
DEBT SERVICE INTEREST/COSTS	27,959	31,533	29,547	16,703	30,000	30,000
TOTAL EXPENDITURE	**13,831,313**	**22,205,938**	**19,687,111**	**20,854,014**	**23,278,968**	**22,229,761**

Parks & Recreation Department General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CULTURE AND RECREATION	850,820	867,400	912,487	214,869	635,000	851,532
GENERAL GOVERNMENT	18,125	18,376	27,247	6,637	29,000	29,000
INTRA-FUND CHARGES TO NET OUT	-	-	2,108	-	-	-
NATURAL AND ECONOMIC ENVIRONMENT	27,115	48,000	48,000	48,000	48,000	48,000
UTILITIES	-	-	162	-	-	-
CHARGES FOR GOODS AND SERVICES	**896,059**	**933,776**	**990,003**	**269,506**	**712,000**	**928,532**
NON COURT FINES & PENALTIES	75	75	25	75	-	-
FINES AND PENALTIES	**75**	**75**	**25**	**75**	**-**	**-**
BUSINESS LICENSES AND PERMITS	7,889	6,923	7,330	4,040	1,000	1,000
LICENSES AND PERMITS	**7,889**	**6,923**	**7,330**	**4,040**	**1,000**	**1,000**
CONTRIB. FROM PRIVATE SOURCES	16,263	48,722	39,324	21,371	8,000	8,000
INTEREST AND OTHER EARNINGS	-	-	-	1	-	-
OTHER MISC REVENUE	4,330	11,709	(2,671)	7,936	-	-
RENTS, LEASES, CONCESSIONS	535,003	493,518	480,420	143,728	406,291	512,412
MISCELLANEOUS REVENUE	**555,597**	**553,949**	**517,074**	**173,036**	**414,291**	**520,412**
INSURANCE RECOVERY -GOVT FUNDS	-	2,107	-	-	-	-
OTHER FINANCING SOURCES	**-**	**2,107**	**-**	**-**	**-**	**-**
BUSINESS AND OCCUPATION TAXES	21,760	25,039	25,507	-	500	500
TAXES	**21,760**	**25,039**	**25,507**	**-**	**500**	**500**
TOTAL REVENUE	**1,481,380**	**1,521,869**	**1,539,940**	**446,656**	**1,127,791**	**1,450,444**

Parks & Recreation Department General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	168,545	168,545
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**168,545**	**168,545**
OVERTIME AND HAZARD DUTY	39,766	54,589	57,788	29,388	11,532	11,532
SALARIES AND WAGES	3,129,010	3,501,752	3,530,828	3,447,867	3,270,950	3,806,560
SALARIES AND WAGES	**3,168,776**	**3,556,341**	**3,588,616**	**3,477,254**	**3,282,482**	**3,818,092**
PERSONNEL BENEFITS	1,420,674	1,608,452	1,739,345	1,754,828	1,596,057	1,854,070
PERSONNEL BENEFITS	**1,420,674**	**1,608,452**	**1,739,345**	**1,754,828**	**1,596,057**	**1,854,070**
FUEL CONSUMED	55,777	69,681	63,144	49,252	67,345	67,345
OBSOLETE-WAREHOUSE	22,641	21,897	-	-	-	-
OFFICE AND OPERATING SUPPLIES	299,633	264,507	334,165	340,157	311,123	311,123
PURCHASES FOR RESALE	2,306	2,047	2,509	84	4,000	4,000
SMALL TOOLS AND MINOR EQUIPMENT	43,964	75,381	97,162	76,438	55,514	55,514
SUPPLIES	**424,320**	**433,513**	**496,981**	**465,931**	**437,982**	**437,982**
COMMUNICATION	40,445	39,365	52,826	64,359	36,688	46,720
INSURANCE	227,979	227,979	171,240	171,240	122,999	122,999
MISCELLANEOUS	63,661	71,831	93,962	51,897	69,028	69,028
OPERATING RENTALS AND LEASES	981,499	1,030,487	1,239,583	1,297,334	1,374,015	1,414,580
PROFESSIONAL SERVICES	321,414	325,433	371,790	240,609	437,745	462,306
REPAIRS & MAINTENANCE	466,937	446,517	491,386	478,781	20,432	20,432
TAXES & OPERATING ASSESSMENTS	15,092	15,976	15,232	15,313	5,944	5,944
TRAVEL	2,343	8,507	4,895	263	4,760	4,760
UTILITY SERVICE	631,755	626,502	655,544	603,124	566,415	566,415
OTHER SERVICES AND CHARGES	**2,751,125**	**2,792,598**	**3,096,457**	**2,922,921**	**2,638,027**	**2,713,185**
MACHINERY AND EQUIPMENT	-	-	32,784	47,103	-	-
OTHER IMPROVEMENTS	-	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**-**	**-**	**32,784**	**47,103**	**-**	**-**
INTERGOVERNMENTAL PROF SERVS	7,621	13,200	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**7,621**	**13,200**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**7,772,516**	**8,404,104**	**8,954,182**	**8,668,037**	**8,123,092**	**8,991,874**

Parks & Recreation Department Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
456-425 Parks Cemetery	535,811	376,238	377,180	447,197	434,706	453,484
Cemetery Fund	**535,811**	**376,238**	**377,180**	**447,197**	**434,706**	**453,484**
001-411 Parks and Recreation Admin	913,504	939,486	933,223	906,982	917,571	965,053
001-421 Parks Operations Management	449,831	419,538	403,854	382,962	373,770	409,893
001-422 Parks Grounds	1,443,733	1,580,188	1,768,943	2,058,993	1,393,629	1,472,284
001-423 Parks Buildings	1,710,744	1,966,825	2,006,360	1,903,937	1,696,954	1,869,982
001-431 Recreation Management	168,571	239,304	669,172	610,058	605,850	695,246
001-435 Recreation Aquatics	1,502,880	1,560,306	1,820,436	1,650,974	1,862,713	2,014,378
001-436 Sports and Enrichment	1,383,190	1,380,048	1,047,911	924,345	1,181,093	1,356,847
001-471 Parks Design & Development	200,062	318,410	304,284	229,786	91,512	208,191
001-472 Not in Use- GF Parks Capital Improve	-	-	-	-	-	-
General Fund	**7,772,516**	**8,404,104**	**8,954,182**	**8,668,037**	**8,123,092**	**8,991,874**
460-426 Parks Golf Course	290,267	1,157,225	1,282,266	1,200,474	1,370,040	1,411,220
Golf Course Fund	**290,267**	**1,157,225**	**1,282,266**	**1,200,474**	**1,370,040**	**1,411,220**
701-471 Parks Design & Development	7,700	7,474	13,794	13,794	1,475,092	9,099
Greenways Maintenance Endowmnt	**7,700**	**7,474**	**13,794**	**13,794**	**1,475,092**	**9,099**
172-472 Parks Capital Improvement	-	-	-	-	-	-
173-422 Parks Grounds	199,460	273,739	417,033	361,485	752,126	811,769
173-423 Parks Buildings	15,569	154,311	160,171	221,894	368,118	386,300
173-471 Parks Design & Development	100,739	95,232	77,123	77,122	122,185	122,185
173-472 Parks Capital Improvement	1,354,322	8,332,571	5,039,940	6,282,145	5,354,355	4,246,700
177-423 Parks Buildings	-	-	1,905	12,161	75,000	70,000
177-471 Parks Design & Development	31,636	30,005	27,562	27,868	32,483	32,483
177-472 Parks Capital Improvement	1,579,164	1,481,264	1,842,007	2,991,452	2,660,605	3,069,399
Parks Funds	**3,280,889**	**10,367,121**	**7,565,741**	**9,974,127**	**9,364,873**	**8,738,837**
141-422 Parks Grounds	21,989	16,563	13,228	16,671	-	-
141-423 Parks Buildings	58,155	225,702	78,314	27,623	330,000	250,000
141-431 Parks Athletic Facilities	-	-	106,966	104,382	343,500	1,143,500
141-472 Parks Capital Improvement	1,057,338	400,986	942,257	69,080	46,620	50,159
142-423 Parks Buildings	9,245	41,401	256,195	239,017	425,000	275,000
142-431 Parks Recreation Facilities	-	-	-	-	(0)	(0)
142-472 Parks Capital Improvement	10,823	428,199	297	-	467,310	7,854
Real Estate Excise Tax Funds	**1,157,550**	**1,112,852**	**1,397,257**	**456,771**	**1,612,430**	**1,726,514**
134-471 Parks Design & Development	530	522	-	-	-	-
134-472 Parks Capital Improvement	13,415	218,806	14,179	-	-	-
136-471 Parks Design & Development	16,741	16,741	17,758	17,758	48,735	48,735
136-472 Parks Capital Improvement	642,448	166,904	64,754	75,855	850,000	850,000
Settlement Funds	**673,134**	**402,972**	**96,692**	**93,613**	**898,735**	**898,735**
371-472 Parks Design and Development	122,020	377,950	-	-	-	-
Waterfront Construction	**122,020**	**377,950**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**13,839,889**	**22,205,938**	**19,687,111**	**20,854,014**	**23,278,968**	**22,229,761**

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.

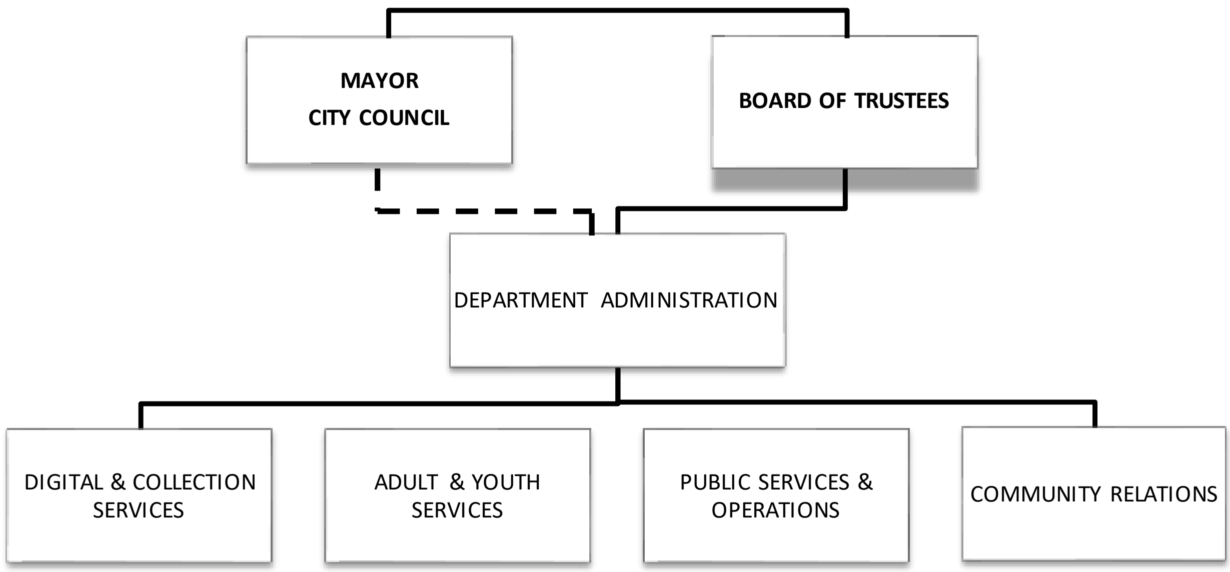
The Sports and Enrichment group coordinates adult and youth sports leagues, provides enrichment programs for all ages and abilities, and coordinates community events such as the summer concert series. This group also schedules and maintains athletic fields.

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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.										
Park total acres	3,561.4	3,573.8	3,579.8	3,586.6	3,654.1	3,642.5	3,644.7	3,758.7	3,620.0	3,649.0
Park acres per 1,000 population	43.9	43.9	43.5	43.3	43.7	42.9	40.9	42.2	40.2	39.8
Trail miles	68.0	68.2	68.6	68.7	69.9	70.6	71.8	72.1	84.0	84.0
Trail miles per 1,000 population	0.8	0.8	0.8	0.8	0.7	0.8	0.8	0.8	0.9	0.9
GREENWAY LEVIES ACQUISITIONS - ACRES ACQUIRED										
Galbraith Recreational Easements								2,182.0	-	-
Acres during the year	115	12	6	7	56	1	2.1	114.0	-	29.0
Cumulative acres	812	824	830	837	893	894	896.1	3,192.1	3,236.0	3,265.0

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

Mission: *Connecting our community with each other and the world*

Shared Values: *Belonging, Champions, Collaboration, Equity, Innovation, Inspiration, Stewardship*

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 Strategic Directions for the Bellingham Public Library that support our mission:

- **Welcome & Include** – We offer welcoming, safe places and experiences, where connections and understanding flourish.
- **Access & Opportunity** – We connect people with opportunities and resources to solve problems and help them achieve their aspirations.
- **Read & Learn** – We inspire a lifetime of reading, learning, curiosity and discovery.
- **Inform & Involve** – We provide information and activities to stay abreast of community issues and events, fostering informed, active participation in civic life.
- **Thrive & Grow** – We are a valued community partner and trusted city service, playing a central role in Bellingham life.

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

2021-2022 Work Plan

- Continue to phase in and adjust Library services based on Central Library remodel timeline, COVID-19 health directives, and budget realities.
- Continue to evaluate and adjust Library services based on newly adopted Strategic plan and Strategic directions.
- Working with community and City partners, continue to evaluate and implement services that increase access to technology and build technology skills.
- Update and implement communications and marketing plan to bring new audiences to the Library.

Budget Summary

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

Library General Fund and Library Gift Fund	**ACTUAL FY2017**	**ACTUAL FY2018**	**ACTUAL FY2019**	**ACTUALS FY2020**	**ADOPTED FY2021**	**ADOPTED FY2022**
INTERGOVERNMENTAL REVENUE	-	-	-	11,000	-	-
CHARGES FOR GOODS AND SERVICES	23,897	24,405	25,776	5,438	22,100	22,100
FINES AND PENALTIES	68,688	58,470	45,808	749	-	-
MISCELLANEOUS REVENUE	103,747	138,322	87,729	137,232	95,000	95,000
TOTAL REVENUE	**196,333**	**221,197**	**159,313**	**154,420**	**117,100**	**117,100**
NON-EXPENDITURES	-	-	-	-	42,205	42,205
SALARIES AND WAGES	2,130,072	2,271,682	2,339,925	2,349,280	2,372,916	2,711,018
PERSONNEL BENEFITS	923,345	997,548	1,097,664	1,118,933	1,103,344	1,248,277
SUPPLIES	610,479	636,077	689,588	721,733	768,950	768,950
OTHER SERVICES AND CHARGES	845,975	893,914	1,065,325	1,047,127	1,010,546	1,058,203
OBSOLETE INTERGOVT SERVICES	6,994	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	186,513	-	-
TOTAL EXPENDITURE	**4,516,866**	**4,799,221**	**5,192,502**	**5,423,585**	**5,297,960**	**5,828,652**

Library General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	23,897	24,405	25,776	5,438	22,100	22,100
FINES AND PENALTIES	68,688	58,470	45,808	749	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	11,000	-	-
MISCELLANEOUS REVENUE	42,311	29,874	22,807	4,828	45,000	45,000
TOTAL REVENUE	**134,896**	**112,748**	**94,391**	**22,016**	**67,100**	**67,100**

Library General Revenue Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	42,205	42,205
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**42,205**	**42,205**
OVERTIME AND HAZARD DUTY	1,066	2,603	6,028	348	1,020	1,020
SALARIES AND WAGES	2,129,006	2,269,079	2,333,897	2,348,931	2,371,896	2,709,998
SALARIES AND WAGES	**2,130,072**	**2,271,682**	**2,339,925**	**2,349,280**	**2,372,916**	**2,711,018**
PERSONNEL BENEFITS	923,345	997,548	1,097,664	1,118,933	1,103,344	1,248,277
PERSONNEL BENEFITS	**923,345**	**997,548**	**1,097,664**	**1,118,933**	**1,103,344**	**1,248,277**
FUEL CONSUMED	1,369	2,460	2,194	738	2,122	2,122
OBSOLETE-WAREHOUSE	45	94	-	-	-	-
OFFICE AND OPERATING SUPPLIES	520,680	564,313	644,294	688,510	686,706	686,706
SMALL TOOLS AND MINOR EQUIPMENT	21,987	15,810	13,648	24,202	30,122	30,122
SUPPLIES	**544,080**	**582,676**	**660,136**	**713,450**	**718,950**	**718,950**
COMMUNICATION	46,397	48,025	48,981	43,753	37,244	50,240
INSURANCE	38,117	38,117	42,850	42,850	69,748	69,748
MISCELLANEOUS	12,090	21,723	24,236	17,973	23,484	23,484
OPERATING RENTALS AND LEASES	562,439	557,337	601,667	626,927	635,582	659,228
PROFESSIONAL SERVICES	62,751	64,972	111,352	141,457	129,925	140,940
REPAIRS & MAINTENANCE	106,973	108,560	207,654	144,625	99,092	99,092
TAXES & OPERATING ASSESSMENTS	480	738	291	69	721	721
TRAVEL	1,725	5,171	5,734	1,192	3,461	3,461
UTILITY SERVICE	12,434	11,027	12,658	9,310	11,263	11,263
OTHER SERVICES AND CHARGES	**843,407**	**855,671**	**1,055,423**	**1,028,155**	**1,010,520**	**1,058,177**
MACHINERY AND EQUIPMENT	-	-	-	186,513	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**-**	**-**	**-**	**186,513**	**-**	**-**
INTERGOVERNMENTAL PROF SERVS	6,994	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**6,994**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**4,447,899**	**4,707,577**	**5,153,148**	**5,396,331**	**5,247,934**	**5,778,626**

Library Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-191 Library Administration	803,358	785,763	908,271	929,700	1,009,273	1,066,241
001-193 Library Services	3,186,267	3,452,838	3,664,899	3,679,620	3,617,713	4,067,791
001-195 Library Facilities	458,274	468,976	579,978	787,012	620,949	644,595
General Fund	**4,447,899**	**4,707,577**	**5,153,148**	**5,396,331**	**5,247,934**	**5,778,626**
126-191 Library Administration	9,504	45,156	17,823	23,007	26	26
126-193 Library Services	59,463	46,488	21,531	4,247	50,000	50,000
Reserve Funds	**68,967**	**91,644**	**39,354**	**27,254**	**50,026**	**50,026**
TOTAL EXPENDITURE	**4,516,866**	**4,799,221**	**5,192,502**	**5,423,585**	**5,297,960**	**5,828,652**

Group Descriptions

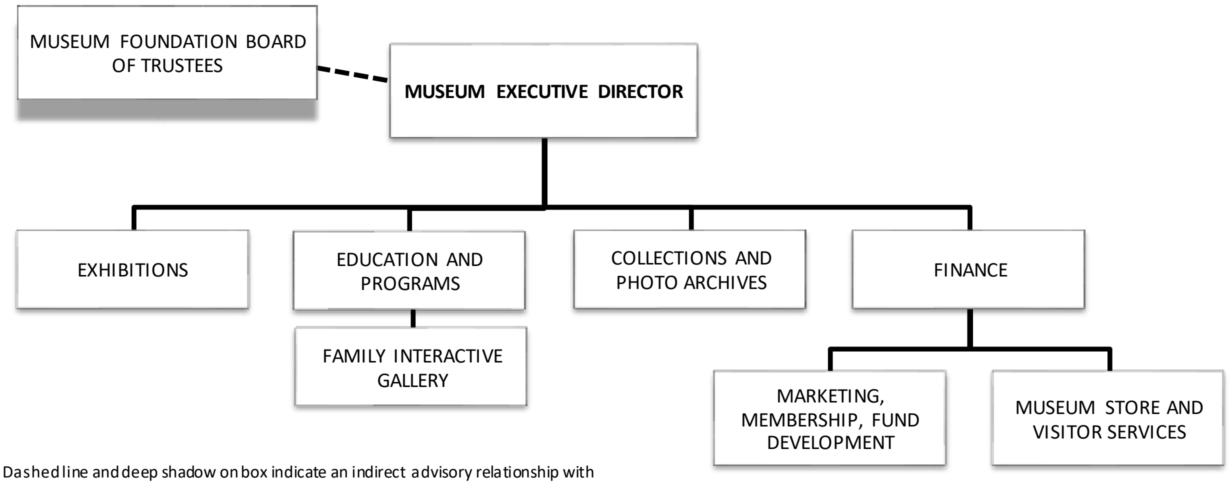
The Library Administration group accounts for administrative operations of the Library.

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

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

Library	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
COLLECTION										
Materials Exp per capita	$4.38	$4.09	$4.30	$4.64	$4.67	$4.93	$5.50	$5.10	$6.16	$6.08
Collection Expenditures as a % of Operating Budget	10.1%	9.1%	9.1%	9.4%	9.1%	9.2%	10.7%	9.6%	10.2%	10.1%
CIRCULATION (In Thousands)- *Number of items checked out or renewed*										
Central Library	1,466.8	1,455.0	1,454.3	1,254.0	1,187.2	1,152.5	1,157.4	1,200.5	1,269.1	651.9
Barkley Branch	72.3	77.4	85.2	80.3	77.3	69.6	101.3	110.2	116.1	30.7
Fairhaven Branch	100.4	96.8	101.3	97.4	94.9	80.3	110.4	117.4	122.4	31.7
Bellingham Technical College	0.2	0.8	1.2	1.1	1.2	1.2	1.1	1.0	0.9	0.2
Western Washington University	0.8	4.3	6.4	5.8	5.8	7.0	7.5	8.4	9.2	2.4
Whatcom Community College	4.8	4.4	4.8	2.9	3.6	4.0	4.5	4.8	4.9	1.2
Digital Check-outs	(began tracking in 2014)			190.5	215.4	201.0	191.1	234.9	297.3	410.5
TOTAL	**1,645.4**	**1,638.7**	**1,653.3**	**1,632.0**	**1,585.5**	**1,515.6**	**1,573.3**	**1,677.2**	**1,819.8**	**1,128.6**
Circulation per Capita	20.3	20.1	20.1	19.7	19.0	17.9	18.1	19.0	20.4	12.0
Per Capita refers to City of Bellingham population. Population served includes patrons from outside the City.										
% of borrower self-checked items	52%	52%	56%	54%	58%	58%	48%	49%	35%	19%
Turnover (circulation / holdings)	7.32	7.38	7.47	7.38	6.30	6.03	6.26	6.70	6.73	4.10
PERSONS VISITING (In Thousands) - *Number of persons counted as they enter the libraries*										
Central Library	742.7	723.7	706.2	709.5	711.2	680.3	653.5	634.9	599.0	126.6
Fairhaven Branch	77.6	77.0	76.8	74.4	78.0	85.0	85.2	85.3	81.6	16.7
Barkley Branch	42.0	41.6	42.8	47.0	48.5	46.3	49.0	53.7	56.8	10.9
TOTAL	**862.3**	**842.2**	**825.8**	**830.9**	**837.7**	**811.6**	**787.7**	**773.8**	**737.4**	**154.2**
Website Visits (In Thousands)	627.0	654.5	619.8	611.8	695.2	685.6	607.7	637.1	637.3	537.5

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.

2021-2022 Work Plan

- Continue to develop and strengthen tribal relationships and partnerships with tribal liaisons between the Whatcom Museum Foundation Board of Trustees and Museum staff. Feature Indigenous artists in exhibitions and through Museum Store products. Expand partnerships for *People of the Sea and Cedar* phase II, that connect to exhibitions and educational programs.
- Continue our focus on underrepresented people (i.e. Indigenous people; women; LGBTQ community; and people of color) through collection acquisitions, exhibitions, programs, lectures, and educational programs and curriculum (Matika Wilbur exhibition, *Seeds of Culture;* George Rodriguez Mexican zodiac art exhibition; Smithsonian American Art Museum exhibition, *Many Wests: Shaping an American Idea*; *Fluid Formations* glass art exhibition; and the Ed Bereal collection acquisition).
- Continue to develop relationships and community outreach with local, regional, and national organizations, museums, and businesses.
- Extend exhibition schedule for longer periods during 2021 pandemic to provide increased opportunities for the community to access the museum under restricted visitor guidelines.
- Continue to enhance public and school tours (virtual and in-person) and expand partnerships in these areas.
- Continue to focus on membership retention and communication throughout the pandemic.
- Focus on multi-streams of revenue to raise operating dollars for the Museum through grants, fundraisers, private giving, etc.
- Continue to build an effective and influential board of trustees.
- Prepare for and launch the safe reopening of the Family Interactive Gallery (FIG) in 2021; continue to develop new interactives and programs in STEAM education.

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
INTERGOVERNMENTAL REVENUE	4,063	1,432	4,649	997	5,000	5,000
MISCELLANEOUS REVENUE	8	4,002	-	-	-	-
OTHER FINANCING SOURCES	150,000	150,000	-	-	-	-
TOTAL REVENUE	**154,071**	**155,434**	**4,649**	**997**	**5,000**	**5,000**
NON-EXPENDITURES	-	-	-	-	46,347	46,347
SALARIES AND WAGES	638,609	611,041	396,216	296,078	287,749	309,148
PERSONNEL BENEFITS	290,490	276,687	194,469	148,609	139,623	147,654
SUPPLIES	10,385	17,843	3,981	6,028	4,000	4,000
OTHER SERVICES AND CHARGES	595,017	640,896	756,059	903,529	862,282	905,957
TOTAL EXPENDITURE	**1,534,501**	**1,546,467**	**1,350,724**	**1,354,244**	**1,340,001**	**1,413,106**

Museum	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020** (a)
Total Attendance (Thousands)	73.8	73.1	71.9	71.5	73.3	62.5	64.1	16.2
Memberships - New	934	842	758	774	767	677	735	288
Membership Renewals	921	815	837	961	975	992	983	806

Note:

(a) Due to COVID restrictions, the Museum was closed to the public for the majority of 2020.
2020 total attendance of 16,200 includes 3,450 participants in virtaul programs / gallery tours).

Definition of Terms for Membership #'s:

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

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	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	
							(1)
INCOME:							
Grants & Donations	105,425	103,526	250,204	319,997	352,501	290,300	
Membership	121,736	137,052	129,107	123,844	104,768	76,500	
Admissions	88,412	118,692	90,202	104,706	29,646	31,000	
Program Fees, Rentals & Other	121,720	188,226	144,270	232,796	467,731	324,900	(2)
Special Events & Public Events	159,810	148,081	155,186	94,556	13,402	31,000	
Sales - Shop, Photo, Other (gross sales)	63,859	60,724	73,115	63,575	47,194	42,800	
Endowment Support	85,000	85,000	95,000	95,000	-	175,000	
TOTAL RESOURCES:	**745,962**	**841,301**	**937,084**	**1,034,474**	**1,015,242**	**971,500**	
EXPENDITURES:							
Salaries, Taxes & Benefits	416,759	462,030	477,738	687,389	743,490	753,230	
Exhibitions	41,031	62,639	166,608	74,835	53,170	35,880	
Archives, Collections, & Education	85,113	75,801	78,539	46,566	27,754	23,750	
Membership	25,902	27,148	28,063	23,999	21,455	24,050	
Fund Development & Public Relations	77,635	84,740	60,789	79,297	43,883	67,340	
Museum Store (includes Cost of Goods Sold)	26,689	24,776	29,488	25,395	21,571	22,570	
Administration	57,214	51,946	48,903	46,523	38,450	43,680	
TOTAL EXPENDITURES:	**730,343**	**789,080**	**890,128**	**984,004**	**949,773**	**970,500**	
NET	**15,619**	**52,221**	**46,956**	**50,470**	**65,469**	**1,000**	(3)
Museum Foundation Paid Staff FTE's:	9.5	9.7	10.5	13.5	13.0	13.0	(4)

Notes:

(1) 2020 actual results have not yet been audited.

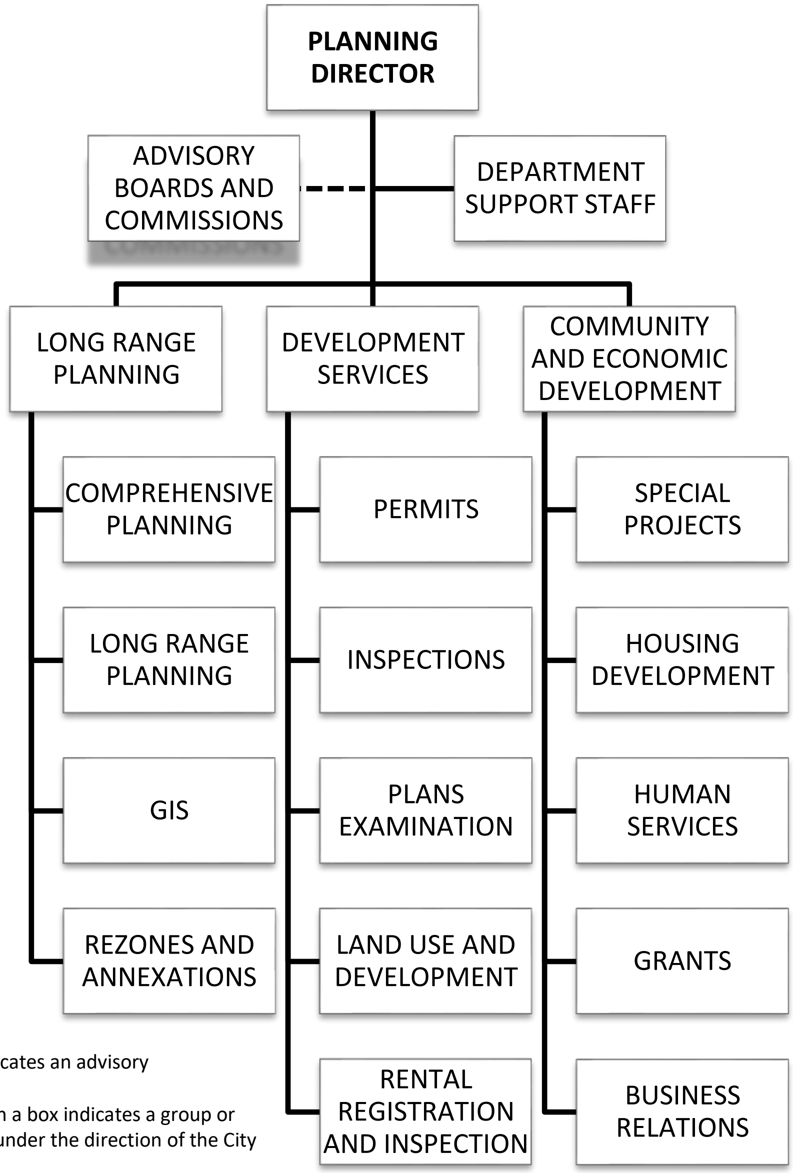
(2) 2020 "other" revenue includes $133,920 for forgiveness of SBA PPP Loan.

(3) Net excludes all Restricted Fund activity, In-Kind activity, Depreciation and Capital Expenses.

(4) 2020 actual and 2021 budget have both been impacted by the required closure of the Museum due to COVID, including FTE's (2020 actual & 2021 budget both include temporary furloughs).

Department Budgets - Planning and Community Development

Planning & Community Development Department



A dashed line indicates an advisory relationship.
A deep shadow on a box indicates a group or organization not under the direction of the City of Bellingham.

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.

2021-2022 Work Plan

- Timely Permit Review
- Reprioritized Work Plan to - COVID Response/Recovery & Unsheltered Facilities
- Complete Processes under Interim Controls (Residential(Multi) and MHP)
- Complete State Required Processes (SMP)
- Implement Home Fund/Housing Levy including $1.1M in additional CDBG for COVID recovery
- Focused County-wide Planning Policy update and Buildable Lands (GMA)
- Complete Design Review Update and Family Definition Review
- "Surgical" Code Revisions to improve recovery
- Support Climate Action Initiatives
- Rental Registration and Inspection
- Pause or support-only for Annexations, Urban Village Planning, Clearing/Grading & Planned Unit Development Ordinances, Parking Revisions and Urban Forestry Master Plan

Budget Summary

Planning & Community Development All Funds	**ACTUAL FY2017**	**ACTUAL FY2018**	**ACTUAL FY2019**	**ACTUALS FY2020**	**ADOPTED FY2021**	**ADOPTED FY2022**
TAXES	4,659,790	4,785,160	5,876,049	5,024,287	5,139,700	5,509,600
LICENSES AND PERMITS	1,835,195	2,140,502	2,263,057	1,819,199	1,678,244	1,678,244
INTERGOVERNMENTAL REVENUE	1,416,471	855,659	1,233,863	1,007,522	3,986,557	2,883,132
CHARGES FOR GOODS AND SERVICES	2,235,904	2,195,045	2,610,014	1,597,355	2,051,449	2,051,449
FINES AND PENALTIES	2,150	11,925	1,601	75	-	-
MISCELLANEOUS REVENUE	304,395	299,850	282,822	252,519	124,119	124,119
OTHER FINANCING SOURCES	1,834,876	-	-	-	-	-
TOTAL REVENUE	**12,288,781**	**10,288,141**	**12,267,406**	**9,700,958**	**12,980,069**	**12,246,544**
NON-EXPENDITURES	150,000	150,000	-	-	21,016	21,016
SALARIES AND WAGES	3,231,659	3,510,667	3,487,237	3,742,714	3,858,133	4,334,400
PERSONNEL BENEFITS	1,394,381	1,557,072	1,635,094	1,731,823	1,836,543	2,016,699
SUPPLIES	131,290	44,620	72,431	23,341	69,652	69,652
OTHER SERVICES AND CHARGES	7,843,231	5,811,281	6,769,578	5,363,615	19,080,300	12,019,230
CAPITAL OUTLAYS (6000 EXP OBJ)	87,656	60,901	-	-	-	-
TOTAL EXPENDITURE	**12,838,217**	**11,134,541**	**11,964,340**	**10,861,493**	**24,865,644**	**18,460,998**

Planning & Community Developmen General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	11,759	13,318	33,604	49,763	92,600	92,600
INTERGOVERNMENTAL REVENUE	70,000	-	5,000	10,000	15,000	15,000
LICENSES AND PERMITS	1,411	1,411	1,358	1,358	1,400	1,400
MISCELLANEOUS REVENUE	10,445	2,756	8,530	-	-	-
TOTAL REVENUE	**93,615**	**17,486**	**48,492**	**61,121**	**109,000**	**109,000**

Planning & Community Development General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	10,743	10,743
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**10,743**	**10,743**
SALARIES AND WAGES	1,269,701	1,441,308	1,484,488	1,447,061	1,648,202	1,904,408
PERSONNEL BENEFITS	556,610	614,647	675,812	610,213	775,385	871,996
PERSONNEL BENEFITS	**556,610**	**614,647**	**675,812**	**610,213**	**775,385**	**871,996**
FUEL CONSUMED	36	-	25	-	-	-
OBSOLETE-WAREHOUSE	110	131	-	-	-	-
OFFICE AND OPERATING SUPPLIES	17,996	20,698	27,858	13,580	9,116	9,116
SMALL TOOLS AND MINOR EQUIPMENT	5,350	12,102	30,276	(1,727)	2,486	2,486
SUPPLIES	**23,492**	**32,931**	**58,159**	**11,853**	**11,602**	**11,602**
COMMUNICATION	25,177	26,125	39,132	36,562	30,614	39,506
INSURANCE	146,122	146,122	98,499	98,499	17,696	17,696
MISCELLANEOUS	6,686	8,846	12,751	4,741	8,814	8,814
OPERATING RENTALS AND LEASES	108,979	106,363	102,226	105,135	123,150	127,145
PROFESSIONAL SERVICES	687,380	827,600	899,666	906,174	1,576,452	1,586,873
REPAIRS & MAINTENANCE	19,468	20,515	46,277	16,355	6,927	6,927
TAXES & OPERATING ASSESSMENTS	27	21	47	35	-	-
TRAVEL	4,759	11,344	12,408	-	9,339	9,339
UTILITY SERVICE	3,348	2,896	4,191	4,531	2,925	2,925
OTHER SERVICES AND CHARGES	**1,001,945**	**1,149,832**	**1,215,196**	**1,172,033**	**1,775,916**	**1,799,224**
BUILDINGS AND STRUCTURES	-	7,500	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**-**	**7,500**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**2,851,748**	**3,246,217**	**3,433,655**	**3,241,160**	**4,221,849**	**4,597,973**

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.

Planning & Community Developmen Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-521 Community Development	704,855	813,539	895,327	736,687	1,915,440	1,981,203
001-526 City Center Development	395,292	594,971	628,774	679,857	822,386	842,914
001-531 Planning Services	1,751,601	1,837,707	1,909,553	1,824,616	1,484,022	1,773,856
General Fund	**2,851,748**	**3,246,217**	**3,433,655**	**3,241,160**	**4,221,849**	**4,597,973**
180-522 Tourism Activities and Facilities	1,542,449	1,633,541	1,700,874	1,701,246	972,517	972,887
Tourism Fund	**1,542,449**	**1,633,541**	**1,700,874**	**1,701,246**	**972,517**	**972,887**
181-521 Community Development	3,764,773	1,526,734	1,590,125	1,614,557	10,379,296	5,379,296
Low Income Housing Fund	**3,764,773**	**1,526,734**	**1,590,125**	**1,614,557**	**10,379,296**	**5,379,296**
190-521 Community Development	735,911	1,047,222	1,568,730	461,811	1,980,841	1,735,341
191-521 Community Development	948,311	239,628	455,174	303,165	2,325,644	1,467,719
HUD Grants Funds	**1,684,223**	**1,286,850**	**2,023,904**	**764,976**	**4,306,485**	**3,203,060**
475-541 Building Services	2,684,073	3,217,002	3,023,159	3,300,929	3,710,974	4,019,765
475-542 Rental Services	310,951	224,197	192,622	238,625	274,524	288,017
Development Services Fund	**2,995,024**	**3,441,199**	**3,215,782**	**3,539,554**	**3,985,498**	**4,307,782**
TOTAL EXPENDITURE	**12,838,217**	**11,134,541**	**11,964,340**	**10,861,493**	**23,865,644**	**18,460,998**

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
SELECTED PERMIT APPLICATIONS										
Subdivision/Short Plats	36	32	33	32	46	58				30
New Lots Created	26	79	22	99	81	40	148	64	171	74

Building Services Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
% of permits completed within specified cycle time	82%	94%	75%	83%	86%	88%	87%	87%	79%	80%
Permits Issued										
Building	675	702	778	865	874	795	768	857	811	680
Total Permits, All Types	3,615	3,602	4,112	4,417	4,520	4,641	4,522	5,444	5,621	4,967

Community Development Division	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Low-income housing units created/preserved	77	1	2	6	150	61	85	135	40	4
Homes rehabilitated that are owned by low/moderate income households	15	13	10	9	11	9	12	9	21	12
Rent assistance to homeless families	21	18	18	26	31	32	30	28	28	148
First-time homebuyers assisted	5	8	4	11	12	10	8	2	8	4

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

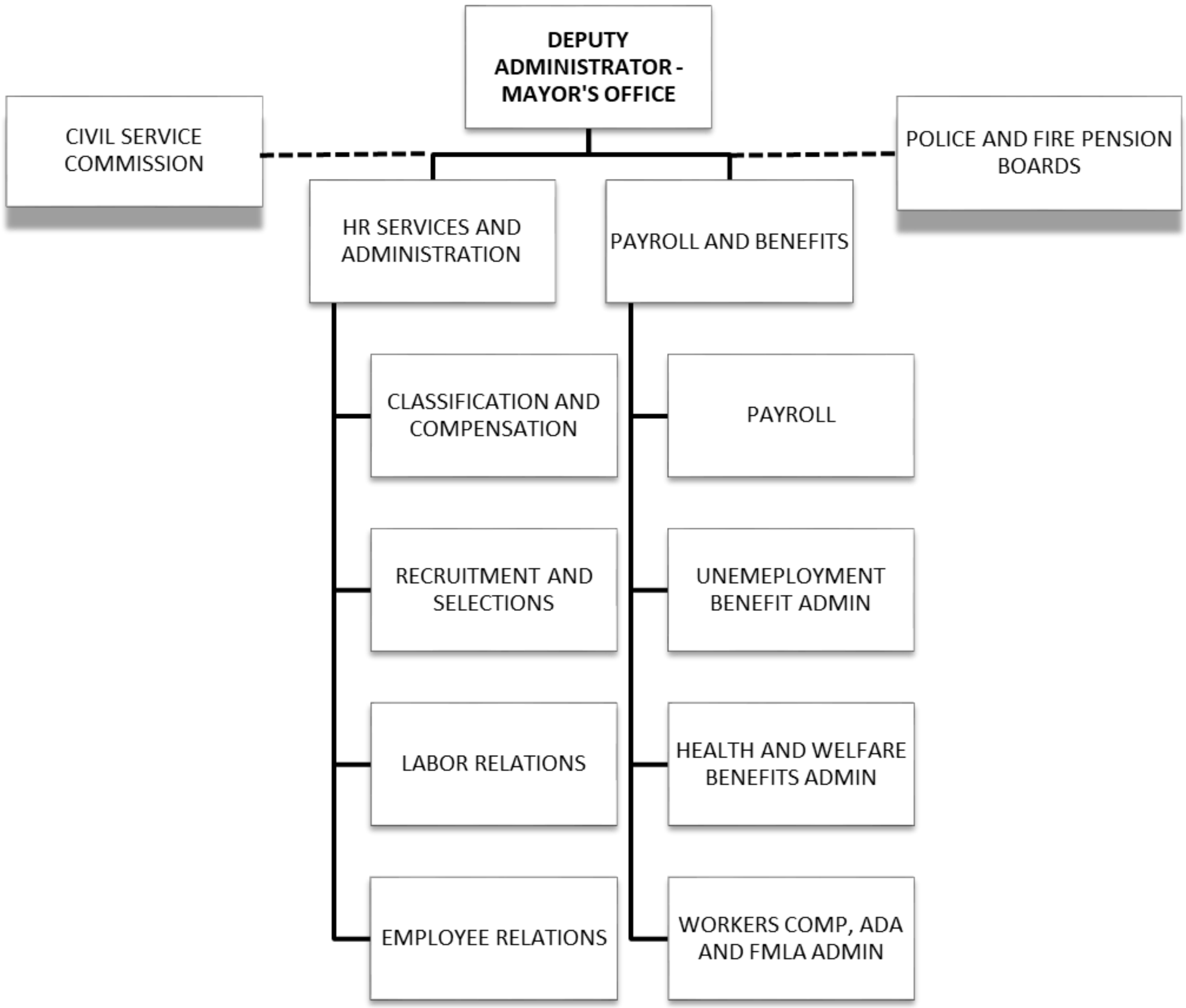
The Hearing Examiner's office operates entirely out of the General Fund.

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

Hearing Examiner	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	29,494	26,608	20,156	19,980	22,000	22,000
TOTAL REVENUE	**29,494**	**26,608**	**20,156**	**19,980**	**22,000**	**22,000**
NON-EXPENDITURES	-	-	-	-	363	363
SALARIES AND WAGES	28,661	30,785	31,061	33,761	29,804	31,873
PERSONNEL BENEFITS	14,951	15,988	17,693	18,550	16,254	17,226
SUPPLIES	767	511	200	585	1,402	1,402
OTHER SERVICES AND CHARGES	48,073	65,386	61,511	67,637	82,281	83,042
TOTAL EXPENDITURE	**92,451**	**112,670**	**110,465**	**120,532**	**130,104**	**133,906**

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.

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.

2021-2022 Work Plan

- Negotiate contracts as required
- Provide employee support for FMLA/Medical leave
- Manage of Washington Paid Family & Medical Leave (WAPFML) Program and Families First Coronavirus Response Act (FFCRA) as needed
- Create, support, and implement citywide employee trainings

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 All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
TAXES	2,109,005	2,432,768	2,493,262	2,564,084	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	139,499	142,572	145,767	168,205	120,000	120,000
CHARGES FOR GOODS AND SERVICES	14,509,815	15,741,067	18,695,394	19,504,817	16,805,261	18,192,317
MISCELLANEOUS REVENUE	1,786,843	1,735,514	1,580,190	1,558,524	26,741	26,741
NON REVENUES	216,803	218,498	221,068	-	-	-
TOTAL REVENUE	**18,761,965**	**20,270,419**	**23,135,681**	**23,795,630**	**18,967,002**	**20,354,058**
NON-EXPENDITURES	-	-	-	-	20,759	20,759
SALARIES AND WAGES	1,501,356	1,609,111	1,730,965	1,910,009	2,055,585	2,152,629
PERSONNEL BENEFITS	2,466,093	1,943,095	2,344,286	2,027,909	2,926,086	2,959,927
SUPPLIES	89,155	76,087	68,537	61,870	95,865	92,866
OTHER SERVICES AND CHARGES	13,906,325	15,069,918	16,211,145	16,208,390	18,888,151	18,903,608
OBSOLETE INTERGOVT SERVICES	24,948	29,050	-	-	-	-
TOTAL EXPENDITURE	**17,987,878**	**18,727,260**	**20,354,932**	**20,208,179**	**23,986,446**	**24,129,788**

See the Fund Budgets section for more information on Benefits and Pension Trust Funds.

Human Resources General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	672,618	672,618	766,075	766,075	789,591	789,591
MISCELLANEOUS REVENUE	182	-	-	-	-	-
TOTAL REVENUE	**672,800**	**672,618**	**766,075**	**766,075**	**789,591**	**789,591**

Human Resources General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	12,974	12,974
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**12,974**	**12,974**
OVERTIME AND HAZARD DUTY	493	1,009	43	-	612	612
SALARIES AND WAGES	707,747	736,107	826,099	948,058	1,077,299	1,150,475
SALARIES AND WAGES	**708,240**	**737,116**	**826,142**	**948,058**	**1,077,911**	**1,151,087**
PERSONNEL BENEFITS	320,384	350,726	426,604	472,788	517,442	543,326
PERSONNEL BENEFITS	**320,384**	**350,726**	**426,604**	**472,788**	**517,442**	**543,326**
OBSOLETE-WAREHOUSE	-	3	-	-	-	-
OFFICE AND OPERATING SUPPLIES	13,607	7,065	7,950	12,141	13,260	13,260
SMALL TOOLS AND MINOR EQUIPMENT	903	4,693	503	2,924	6,003	6,003
SUPPLIES	**14,509**	**11,761**	**8,453**	**15,065**	**19,263**	**19,263**
COMMUNICATION	8,023	8,424	12,406	15,213	10,276	13,468
INSURANCE	10,305	10,305	12,102	12,102	20,915	20,915
MISCELLANEOUS	4,846	11,536	14,283	7,544	27,010	27,010
OPERATING RENTALS AND LEASES	48,990	46,792	66,570	69,207	73,413	76,308
PROFESSIONAL SERVICES	127,731	155,537	259,244	86,810	144,732	150,076
REPAIRS & MAINTENANCE	26,312	30,612	32,724	34,686	18,102	18,102
TRAVEL	6,127	8,738	4,326	-	16,083	16,083
OTHER SERVICES AND CHARGES	**232,334**	**271,943**	**401,654**	**225,562**	**310,530**	**321,961**
INTERGOVERNMENTAL PROF SERVS	5,623	3,988	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**5,623**	**3,988**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**1,281,091**	**1,375,533**	**1,662,854**	**1,661,473**	**1,938,120**	**2,048,611**

Human Resources Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-221 Human Resources Svcs and Admin	888,552	942,225	1,207,385	1,178,243	1,495,383	1,575,283
001-231 HR Personnel, Benefits and Budget	392,539	433,308	455,469	483,231	442,737	473,328
General Fund	**1,281,091**	**1,375,533**	**1,662,854**	**1,661,473**	**1,938,120**	**2,048,611**
561-244 Unemployment Benefits Services	92,560	90,858	92,375	108,307	175,164	175,743
562-245 Workers Comp Benefits Services	413,986	581,479	587,626	616,641	836,968	842,677
565-246 Health Benefits Services	13,728,276	14,789,650	15,741,445	16,129,793	18,015,629	18,040,235
Emp Benefits Int Serv Fund	**14,234,823**	**15,461,987**	**16,421,445**	**16,854,742**	**19,027,761**	**19,058,654**
612-247 Pension Benefits Services	1,659,146	1,315,453	1,579,287	1,059,390	1,918,896	1,919,875
613-247 Pension Benefits Services	812,817	574,287	691,346	632,574	1,101,669	1,102,648
Fire and Police Pension Funds	**2,471,964**	**1,889,740**	**2,270,633**	**1,691,963**	**3,020,565**	**3,022,523**
TOTAL EXPENDITURE	**17,987,878**	**18,727,260**	**20,354,932**	**20,208,179**	**23,986,446**	**24,129,788**

Group Descriptions

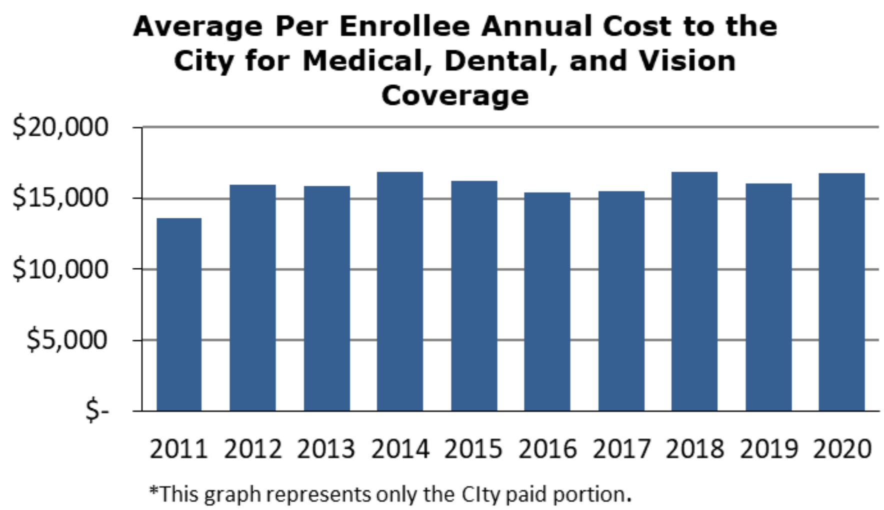
The Human Resources Services and Administration group provides personnel services to City departments in the areas of compensation and classification, labor relations, recruitment and selection including civil service, performance management, employment policies and regulations, and coordination of training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

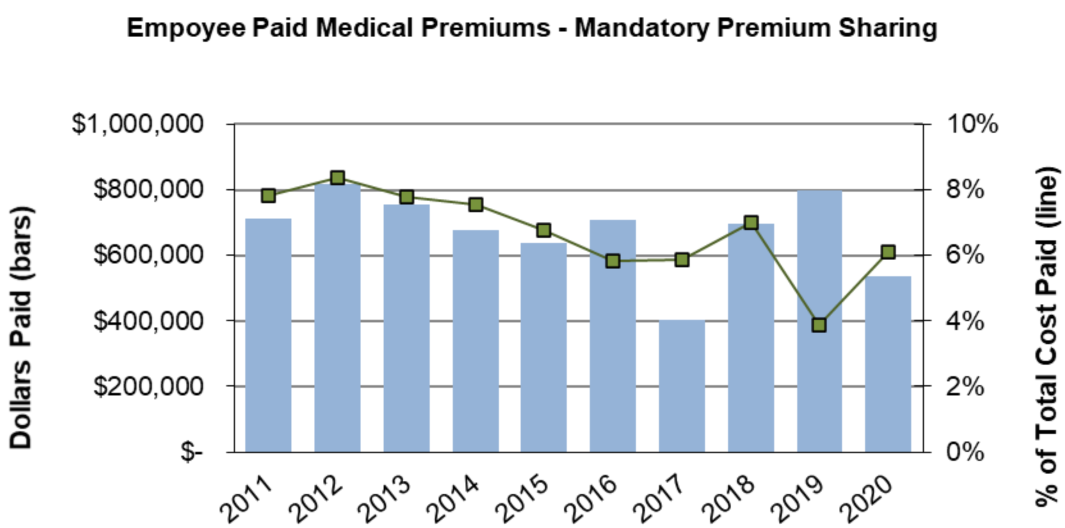
The HR Personnel, Benefits and Budget group processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees; provides benefits access for employees, retirees, and their families; and oversees the City’s employee wellness program. The group is also responsible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

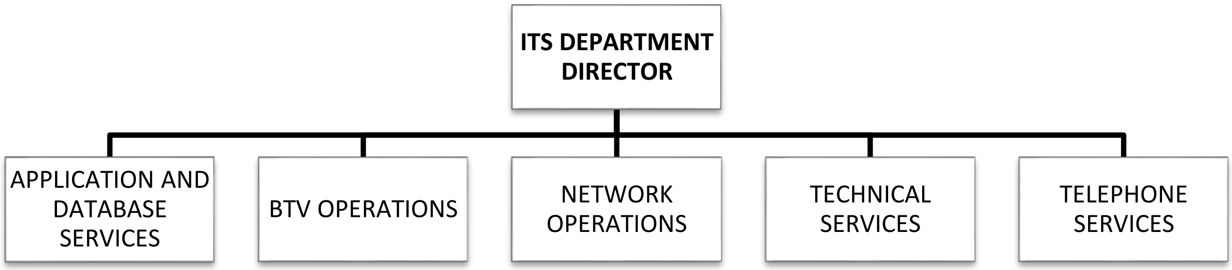
HR Benefits Groups	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total Benefit Costs as % Compared to Base Wage	36.29%	38.22%	38.15%	38.64%	36.67%	37.76%	40.38%	39.54%	41.45%	43.10%

HR Services Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Turnover Rate	5.55%	4.44%	6.39%	7.63%	6.30%	5.84%	7.74%	9.27%	8.31%	5.89%
Citywide Overtime Costs as % Compared to Base Wage	2.82%	2.43%	3.02%	3.86%	4.44%	4.22%	5.89%	5.77%	6.08%	4.85%





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.

2021-2022 Work Plan

- Bellingham Television
  - *Cable franchise renewal for Comcast*
  - *Provide ongoing, reliable coverage for key public meetings*
  - *Provide quality community and City-related programming*
- Platform changes
  - *Employee collaboration tools*
  - *Intranet*
  - *Multi-factor Authentication*
  - *Wireless Infrastructure*
- Upgrades and/or Business Improvement changes to Major Systems
  - *Enterprise Resource/Financial System*
  - *Enterprise Document Management/Agenda Management*
  - *HR/Payroll System*
  - *Maintenance Management*
  - *Network Storage*
  - *Permitting System*
  - *Utility Billing*
- Ongoing customer services & support
- Maintenance, monitoring, and lifecycle equipment replacement
- Limited scope business continuity plan with a focus on systems recovery

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 All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
LICENSES AND PERMITS	317,999	299,340	288,237	281,314	275,000	270,000
INTERGOVERNMENTAL REVENUE	-	-	-	375,001	-	-
CHARGES FOR GOODS AND SERVICES	3,673,020	3,921,556	2,942,407	3,037,351	3,871,026	4,386,307
MISCELLANEOUS REVENUE	143,340	161,669	124,478	115,417	125,000	125,000
OTHER FINANCING SOURCES	405,234	335,234	415,000	415,000	450,000	465,000
TOTAL REVENUE	**4,539,594**	**4,717,799**	**3,770,121**	**4,224,082**	**4,721,026**	**5,246,307**
NON-EXPENDITURES	560,000	-	-	-	4,720	4,720
SALARIES AND WAGES	2,024,559	2,250,710	2,339,309	2,414,980	2,353,152	2,658,446
PERSONNEL BENEFITS	820,460	927,134	1,035,924	1,058,824	1,097,182	1,193,600
SUPPLIES	1,002,065	1,049,377	867,344	1,053,357	1,016,015	1,156,065
OTHER SERVICES AND CHARGES	1,735,316	1,859,941	1,685,797	2,193,083	2,089,053	1,940,319
OBSOLETE INTERGOVT SERVICES	175	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	267,065	86,172	447,622	343,546	2,507,319	367,037
TOTAL EXPENDITURE	**6,409,639**	**6,173,334**	**6,375,995**	**7,063,790**	**9,067,441**	**7,320,187**

Information Technology Services General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	737,498	737,138	1,043,688	1,043,666	1,306,189	1,306,189
MISCELLANEOUS REVENUE	28	-	675	-	-	-
TOTAL REVENUE	**737,526**	**737,138**	**1,044,363**	**1,043,666**	**1,306,189**	**1,306,189**

Information Technology Services General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	2,361	2,361
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**2,361**	**2,361**
OVERTIME AND HAZARD DUTY	8,929	12,127	8,442	11,986	5,500	5,500
SALARIES AND WAGES	1,526,555	1,703,823	1,722,741	1,807,027	1,593,882	1,837,042
SALARIES AND WAGES	**1,535,484**	**1,715,950**	**1,731,182**	**1,819,013**	**1,599,382**	**1,842,542**
PERSONNEL BENEFITS	618,097	692,782	756,223	791,920	726,164	804,935
PERSONNEL BENEFITS	**618,097**	**692,782**	**756,223**	**791,920**	**726,164**	**804,935**
FUEL CONSUMED	336	245	233	114	467	467
OBSOLETE-WAREHOUSE	15	-	-	-	-	-
OFFICE AND OPERATING SUPPLIES	26,846	36,295	29,472	8,795	23,071	23,071
SMALL TOOLS AND MINOR EQUIPMENT	20,782	21,324	25,947	48,962	4,505	4,505
SUPPLIES	**47,980**	**57,864**	**55,652**	**57,871**	**28,043**	**28,043**
COMMUNICATION	10,841	10,539	12,525	13,973	7,679	13,151
INSURANCE	9,057	9,057	8,491	8,491	14,517	14,517
MISCELLANEOUS	8,202	31,287	13,205	30,797	38,634	38,634
OPERATING RENTALS AND LEASES	286,091	280,788	250,501	251,385	304,795	308,269
PROFESSIONAL SERVICES	44,738	42,318	77,577	76,118	114,044	125,467
REPAIRS & MAINTENANCE	378,381	460,146	448,786	473,274	1,950	1,950
TRAVEL	11,525	11,389	8,884	-	8,947	8,947
UTILITY SERVICE	3,776	3,156	3,512	3,801	3,595	3,595
OTHER SERVICES AND CHARGES	**752,612**	**848,680**	**823,480**	**857,838**	**494,161**	**514,529**
INTERGOVERNMENTAL PROF SERVS	175	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**175**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**2,954,348**	**3,315,277**	**3,366,537**	**3,526,642**	**2,850,112**	**3,192,410**

Information Technology Services Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-253 ITSD Services	2,954,348	3,315,277	3,366,537	3,526,642	2,850,112	3,192,410
General Fund	**2,954,348**	**3,315,277**	**3,366,537**	**3,526,642**	**2,850,112**	**3,192,410**
162-254 Government and Ed Access TV	328,782	330,735	336,957	264,816	432,039	335,645
162-256 PEG Access TV-eliminate 2017	490,000	-	-	-	-	-
163-251 Equipment/PEG	22,134	117,917	53,459	87,509	220,356	4,381
Public Educ & Govt Acc TV Funds	**840,916**	**448,652**	**390,416**	**352,325**	**652,394**	**340,025**
540-255 Telecommunication	490,931	448,592	446,197	547,296	518,765	536,038
541-252 Technology Replacements	912,150	661,506	1,088,580	1,153,229	2,730,888	684,023
542-258 Computer Infrastructure Replace	844,956	908,005	672,502	1,084,763	1,882,997	2,106,121
543-257 GIS Administration	366,337	391,303	411,763	399,535	432,284	461,569
Tech and Telecom Fund	**2,614,375**	**2,409,405**	**2,619,042**	**3,184,823**	**5,564,935**	**3,787,751**
TOTAL EXPENDITURE	**6,409,639**	**6,173,334**	**6,375,995**	**7,063,790**	**9,067,441**	**7,320,187**

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. Enterprise software maintenance is also tracked in this group.

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.

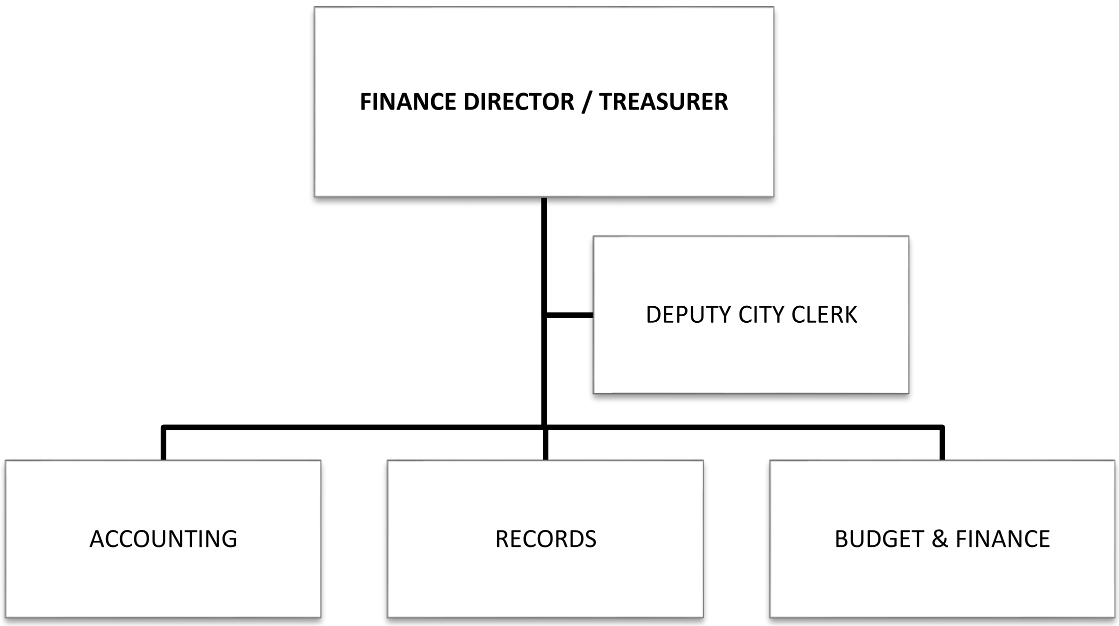
Information Technology Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PC and Tech Services										
# of PCs in the organization	948	923	934	987	1,043	1,049	1,098	1,087	1,101	1,152
% of PCs over 4 years old	15.2%	15.0%	15.5%	7.4%	14.3%	4.6%	5.0%	10.7%	3.1%	8.9%
Service Desk										
# of Service Desk contacts / tickets received per month	633	726	827	798	709	811	805	828	962	1,384
% Total trouble tickets closed within 2 business	78%	76%	72%	72%	70%	73%	67%	67%	69%	69%
% Total service requests closed within 2 business days	76%	76%	63%	63%	66%	66%	66%	66%	65%	70%
Network Profile										
Gigabytes of Data Stored	16,422	24,331	33,500	37,500	38,200	41,200	45,000	57,000	96,000	106,000
# Network Sites - staffed work sites with network connectivity	34	34	36	35	37	41	42	43	43	42
Website										
Average # unique web visitors each month	50,282	53,991	59,447	64,528	72,583	51,500	57,193	68,071	83,211	71,428
Website										
# Online payment transactions	27,881	37,095	44,096	49,231	56,524	69,173	68,584	73,829	79,154	84,148
# Service types available for on-line purchase	3	4	10	11	12	12	12	12	12	12

Government Access TV Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
# BTV program instances that did not run as scheduled	15*	0	2	1	34	3	0	0	n/a	8
# Meetings filmed and aired	62	65	73	95	73	66	63	67	70	108

Public Access Television	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
# Access Bellingham programs aired				11*	39	56	72	102	N/A	142

*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.

2021-2022 Work Plan

- Continue to provide quality services to city residents and city departments
- Smooth out business processes with Finance Enterprise
- Expand internal and external reporting
- Work with Public Works and IT to implement monthly utility billing
- Update Financial Policies
- Evaluate other system improvements

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 All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	2,249,620	2,249,719	1,906,771	1,906,770	1,477,448	1,477,448
FINES AND PENALTIES	145	-	-	-	-	-
MISCELLANEOUS REVENUE	889,253	850,251	1,170,515	1,072,924	728,319	677,443
NON REVENUES	418,561	652,050	1,130,349	1,260,000	1,371,759	1,499,681
OTHER FINANCING SOURCES	1,345,136	1,366,876	690,305	868,394	1,652,459	1,643,665
TOTAL REVENUE	**4,902,715**	**5,118,897**	**4,897,940**	**5,108,088**	**5,229,985**	**5,298,237**
NON-EXPENDITURES	-	500,000	-	-	11,544	11,544
SALARIES AND WAGES	1,174,865	1,231,022	1,189,660	1,242,465	1,219,652	1,357,040
PERSONNEL BENEFITS	565,823	597,274	616,170	610,252	602,608	663,765
SUPPLIES	10,461	14,622	18,000	11,450	20,975	20,975
OTHER SERVICES AND CHARGES	256,855	289,537	384,390	402,614	378,675	397,490
OBSOLETE INTERGOVT SERVICES	109,397	106,581	-	-	-	-
DEBT SERVICE PRINCIPAL	1,786,400	2,096,673	1,897,215	2,004,442	2,658,495	2,823,246
DEBT SERVICE INTEREST/COSTS	835,127	766,715	718,992	671,681	709,587	614,688
TOTAL EXPENDITURE	**4,738,928**	**5,602,422**	**4,824,427**	**4,942,905**	**5,601,536**	**5,888,749**

Finance Department General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	1,873,519	1,873,523	1,906,771	1,906,770	1,477,448	1,477,448
MISCELLANEOUS REVENUE	19	26	-	-	-	-
TOTAL REVENUE	**1,873,538**	**1,873,549**	**1,906,771**	**1,906,770**	**1,477,448**	**1,477,448**

Finance Department General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	11,544	11,544
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**11,544**	**11,544**
OVERTIME AND HAZARD DUTY	4,215	1,618	301	-	3,162	3,162
SALARIES AND WAGES	1,170,650	1,229,404	1,189,359	1,242,465	1,216,490	1,353,878
SALARIES AND WAGES	**1,174,865**	**1,231,022**	**1,189,660**	**1,242,465**	**1,219,652**	**1,357,040**
PERSONNEL BENEFITS	565,823	597,274	616,170	610,252	602,608	663,765
PERSONNEL BENEFITS	**565,823**	**597,274**	**616,170**	**610,252**	**602,608**	**663,765**
OBSOLETE-WAREHOUSE	40	13	-	-	-	-
OFFICE AND OPERATING SUPPLIES	8,402	10,245	11,328	9,847	15,444	15,444
SMALL TOOLS AND MINOR EQUIPMENT	2,019	4,364	6,672	1,603	5,531	5,531
SUPPLIES	**10,461**	**14,622**	**18,000**	**11,450**	**20,975**	**20,975**
COMMUNICATION	21,998	20,176	24,095	23,147	17,867	24,935
INSURANCE	9,227	9,227	7,557	7,557	11,215	11,215
MISCELLANEOUS	11,261	32,120	18,493	11,917	8,095	8,095
OPERATING RENTALS AND LEASES	103,471	99,668	93,444	96,915	112,854	117,120
PROFESSIONAL SERVICES	73,306	109,424	199,851	227,458	193,865	201,346
REPAIRS & MAINTENANCE	35,898	15,071	31,299	35,621	29,387	29,387
TAXES & OPERATING ASSESSMENTS	-	0	-	-	-	-
TRAVEL	1,694	3,850	9,651	-	5,392	5,392
OTHER SERVICES AND CHARGES	**256,855**	**289,537**	**384,390**	**402,614**	**378,675**	**397,490**
INTERGOVERNMENTAL PROF SERVS	109,397	106,581	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**109,397**	**106,581**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**2,117,401**	**2,239,035**	**2,208,219**	**2,266,781**	**2,233,454**	**2,450,815**

Finance Department Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-211 Finance Administration	390,880	430,018	439,935	447,335	453,059	478,521
001-213 Finance Services	1,629,761	1,705,414	1,660,061	1,710,698	1,673,018	1,857,669
001-214 Records, Microfilm	96,760	103,603	108,223	108,749	107,377	114,625
General Fund	**2,117,401**	**2,239,035**	**2,208,219**	**2,266,781**	**2,233,454**	**2,450,815**
224-911 Debt Service Administration	264,707	267,707	269,016	274,481	278,813	280,413
225-911 Debt Service Administration	1,355,051	1,396,051	717,288	745,238	761,303	786,936
227-911 Debt Service Administration	312,638	507,038	939,600	987,900	1,048,775	1,100,188
228-911 Debt Service Administration	-	-	-	-	659,950	655,196
231-911 Debt Service Administration	17,963	17,963	17,963	50,975	-	-
235-911 Debt Service Administration	671,170	674,630	672,341	617,531	619,241	615,201
General Debt Fund	**2,621,527**	**2,863,388**	**2,616,208**	**2,676,124**	**3,368,082**	**3,437,934**
245-911 Debt Service Administration	-	500,000	-	-	-	-
LID Guaranty Fund	**-**	**500,000**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**4,738,928**	**5,602,422**	**4,824,427**	**4,942,905**	**5,601,536**	**5,888,749**

Group Descriptions

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

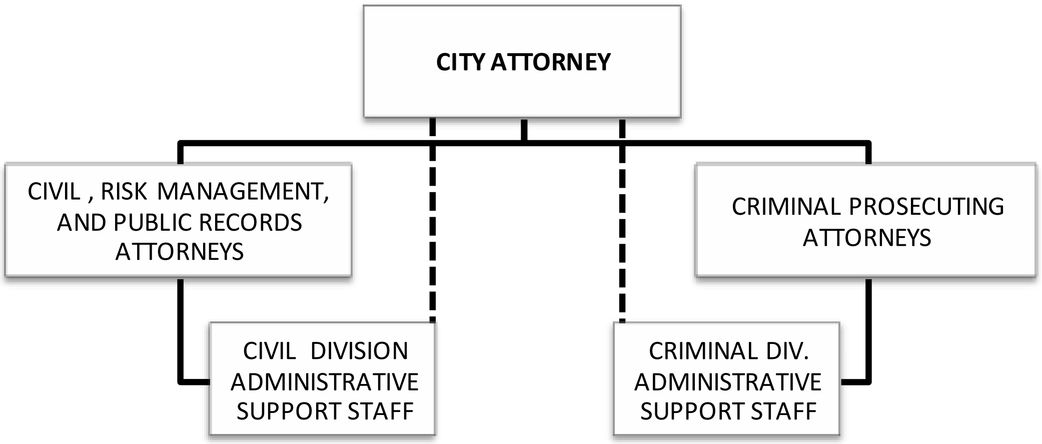
The Finance Services group includes Utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

Records management 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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)	Aa2/Aa2	Aa2/Aa2	Aa2/AA+	Aa2/AA+	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.

2021-2022 Work Plan

- Provide legal support to City-wide work plan.
- Ongoing: transactional/advising; claims and litigation; MTCA sites; water rights; open government.
- Ongoing: explore and implement criminal justice alternatives.

Budget Summary

The Department is funded by the General Fund and the Claims and Litigation internal service fund.

Legal All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
INTERGOVERNMENTAL REVENUE	12,460	12,532	23,801	21,545	12,129	12,129
CHARGES FOR GOODS AND SERVICES	1,561,231	1,556,017	1,527,871	1,530,708	2,385,585	2,385,585
FINES AND PENALTIES	8,005	12,427	6,537	2,958	35,646	35,646
MISCELLANEOUS REVENUE	56,862	40,821	624	-	-	-
TOTAL REVENUE	**1,638,558**	**1,621,797**	**1,558,832**	**1,555,212**	**2,433,360**	**2,433,360**
NON-EXPENDITURES	-	-	-	-	4,601	4,601
SALARIES AND WAGES	1,200,610	1,235,421	1,297,039	1,365,659	1,332,682	1,397,755
PERSONNEL BENEFITS	477,237	505,264	570,055	581,050	555,274	580,236
SUPPLIES	29,377	11,096	94,993	8,743	20,523	21,578
OTHER SERVICES AND CHARGES	1,200,843	1,162,387	1,453,304	1,844,226	1,466,601	1,477,115
OBSOLETE INTERGOVT SERVICES	85	158	-	-	-	-
TOTAL EXPENDITURE	**2,908,152**	**2,914,327**	**3,415,391**	**3,799,679**	**3,379,682**	**3,481,285**

Legal Department General Fund Revenues	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	474,728	469,513	569,353	572,190	885,585	885,585
FINES AND PENALTIES	8,005	12,427	6,537	2,958	35,646	35,646
INTERGOVERNMENTAL REVENUE	-	12,532	23,801	21,545	12,129	12,129
MISCELLANEOUS REVENUE	-	-	9	-	-	-
TOTAL REVENUE	**482,733**	**494,472**	**599,701**	**596,694**	**933,360**	**933,360**

Legal Department General Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	-	-	-	-	4,601	4,601
NON-EXPENDITURES	**-**	**-**	**-**	**-**	**4,601**	**4,601**
OVERTIME AND HAZARD DUTY	-	-	186	-	-	-
SALARIES AND WAGES	1,056,887	1,086,786	1,144,692	1,167,030	1,126,488	1,177,256
SALARIES AND WAGES	**1,056,887**	**1,086,786**	**1,144,879**	**1,167,030**	**1,126,488**	**1,177,256**
PERSONNEL BENEFITS	419,626	444,201	502,858	496,857	473,029	494,141
PERSONNEL BENEFITS	**419,626**	**444,201**	**502,858**	**496,857**	**473,029**	**494,141**
OBSOLETE-WAREHOUSE	20	-	-	-	-	-
OFFICE AND OPERATING SUPPLIES	13,557	8,007	23,427	7,684	15,701	16,503
SMALL TOOLS AND MINOR EQUIPMENT	2,665	-	67,704	304	1,575	1,575
SUPPLIES	**16,242**	**8,007**	**91,131**	**7,988**	**17,276**	**18,078**
COMMUNICATION	10,236	10,110	11,050	12,426	7,828	11,476
INSURANCE	29,841	29,841	28,507	28,507	43,858	43,858
MISCELLANEOUS	7,835	6,013	6,929	4,496	13,556	12,759
OPERATING RENTALS AND LEASES	85,083	75,613	70,041	72,695	89,727	92,555
PROFESSIONAL SERVICES	43,830	72,662	60,295	39,539	157,083	159,757
REPAIRS & MAINTENANCE	5,091	5,086	58,505	5,007	954	955
TRAVEL	3,962	3,874	4,806	-	5,551	5,551
OTHER SERVICES AND CHARGES	**185,878**	**203,198**	**240,132**	**162,670**	**318,557**	**326,911**
TOTAL EXPENDITURE	**1,678,633**	**1,742,192**	**1,979,000**	**1,834,544**	**1,939,951**	**2,020,986**

Legal Department Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-261 Legal Services	1,664,204	1,727,764	1,965,830	1,821,374	1,919,928	2,000,963
001-263 Claims, Litigation & Insurance	14,428	14,428	13,170	13,170	20,023	20,023
General Fund	**1,678,633**	**1,742,192**	**1,979,000**	**1,834,544**	**1,939,951**	**2,020,986**
550-263 Claims, Litigation & Insurance	1,229,520	1,172,135	1,436,392	1,965,135	1,439,730	1,460,298
Claims, Lit & Prop Loss Fund	**1,229,520**	**1,172,135**	**1,436,392**	**1,965,135**	**1,439,730**	**1,460,298**
TOTAL EXPENDITURE	**2,908,152**	**2,914,327**	**3,415,391**	**3,799,679**	**3,379,682**	**3,481,285**

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.

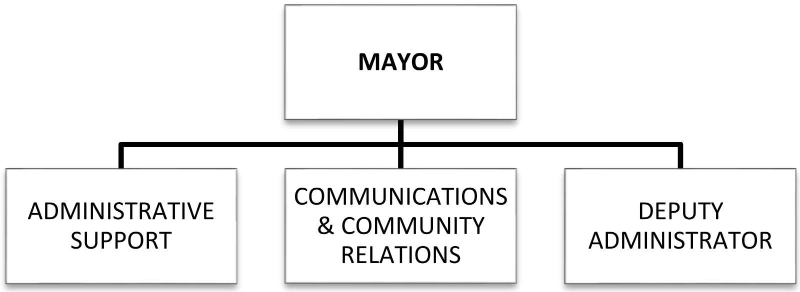
The Claims and Litigation group provides legal support for claims and litigation against the City and provides liability insurance and risk management services to City departments.

Legal Services Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Criminal Filings	3,576	3,442	3,631	2,972	2,682	2,744	2,463	2,543	2,679	1,879
Filings per Criminal Attorney	1,192	1,147	1,210	990	894	914	821	847	893	626
Percent of overall budget for outside counsel	11%	4%	1%	3%	4%	3%	2%	3%	2%	6%
Public Disclosure Requests	462	301	238	273	541	1,220	1,515	2,138	1404*	844
DV Advocate Contacts	1,528	2,183	1,947	1,940	1,947	2,213	2,020	2,227	2,286	2,214

*Beginning April 2019, Police public disclosure requests are no longer process thorugh the Legal Department

Claims Litigation & Insurance Group	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Claims filed	58	48	35	52	59	60	52	53	29	46
Amount paid for claims (thousands)	$139.6	$463.7	$113.0	$121.7	$105.9	$159.7	$326.6	$272.4	$495.2	$868.1

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.

2021-2022 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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	645,935	646,235	673,234	673,309	568,609	568,609
TOTAL REVENUE	**645,935**	**646,235**	**673,234**	**673,309**	**568,609**	**568,609**
NON-EXPENDITURES	-	-	-	-	11,300	11,300
SALARIES AND WAGES	545,814	552,038	624,731	738,389	592,195	634,527
PERSONNEL BENEFITS	201,521	207,117	244,749	277,687	246,827	259,612
SUPPLIES	10,794	13,121	22,860	11,318	10,978	10,978
OTHER SERVICES AND CHARGES	135,481	138,128	158,628	138,427	229,046	236,358
TOTAL EXPENDITURE	**893,610**	**910,404**	**1,050,969**	**1,165,821**	**1,090,346**	**1,152,775**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	337,312	337,312	472,892	472,892	336,333	336,333
MISCELLANEOUS REVENUE	-	895	1,095	-	-	-
TOTAL REVENUE	**337,312**	**338,207**	**473,987**	**472,892**	**336,333**	**336,333**
NON-EXPENDITURES	-	-	-	-	3,454	3,454
SALARIES AND WAGES	328,495	316,799	334,398	357,900	361,664	385,871
PERSONNEL BENEFITS	147,309	148,666	172,617	172,315	168,867	179,737
SUPPLIES	11,509	9,282	11,126	4,039	3,299	3,299
OTHER SERVICES AND CHARGES	80,752	88,794	87,089	82,626	97,136	103,573
TOTAL EXPENDITURE	**568,065**	**563,541**	**605,231**	**616,881**	**634,420**	**675,933**

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 FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
CHARGES FOR GOODS AND SERVICES	294,905	298,074	280,999	267,679	60,000	60,000
MISCELLANEOUS REVENUE	-	32,000	-	-	-	-
TOTAL REVENUE	**294,905**	**330,074**	**280,999**	**267,679**	**60,000**	**60,000**
NON-EXPENDITURES	2,320,446	3,540,726	3,551,963	3,544,863	5,303,950	799,196
SALARIES AND WAGES	-	-	-	31,357	-	-
PERSONNEL BENEFITS	-	-	-	15,369	-	-
SUPPLIES	-	-	1,400	101,488	-	-
OTHER SERVICES AND CHARGES	974,262	1,199,601	1,826,816	3,702,110	1,360,841	1,327,260
OBSOLETE INTERGOVT SERVICES	293,665	34,650	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	733,088	-	-
DEBT SERVICE INTEREST/COSTS	-	2,000	-	-	-	-
TOTAL EXPENDITURE	**3,588,373**	**4,776,977**	**5,380,179**	**8,128,276**	**6,664,791**	**2,126,456**

Non-Departmental Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
001-951 Non-Departmental	2,660,404	4,081,375	2,885,032	4,685,404	1,503,548	1,469,967
General Fund	**2,660,404**	**4,081,375**	**2,885,032**	**4,685,404**	**1,503,548**	**1,469,967**
178-951	-	-	-	147,725	-	-
Parks Fund	**-**	**-**	**-**	**147,725**	**-**	**-**
136-951 Non-Departmental	-	-	-	-	659,950	655,196
Settlement Funds	**-**	**-**	**-**	**-**	**659,950**	**655,196**
141-951 Non-Departmental	262,805	12,374	1,922,806	1,772,806	4,500,893	893
142-951 Non-Departmental	665,163	683,228	572,341	1,522,341	400	400
Real Estate Excise Tax Funds	**927,968**	**695,603**	**2,495,147**	**3,295,147**	**4,501,293**	**1,293**
TOTAL EXPENDITURE	**3,588,373**	**4,776,977**	**5,380,179**	**8,128,276**	**6,664,791**	**2,126,456**

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.

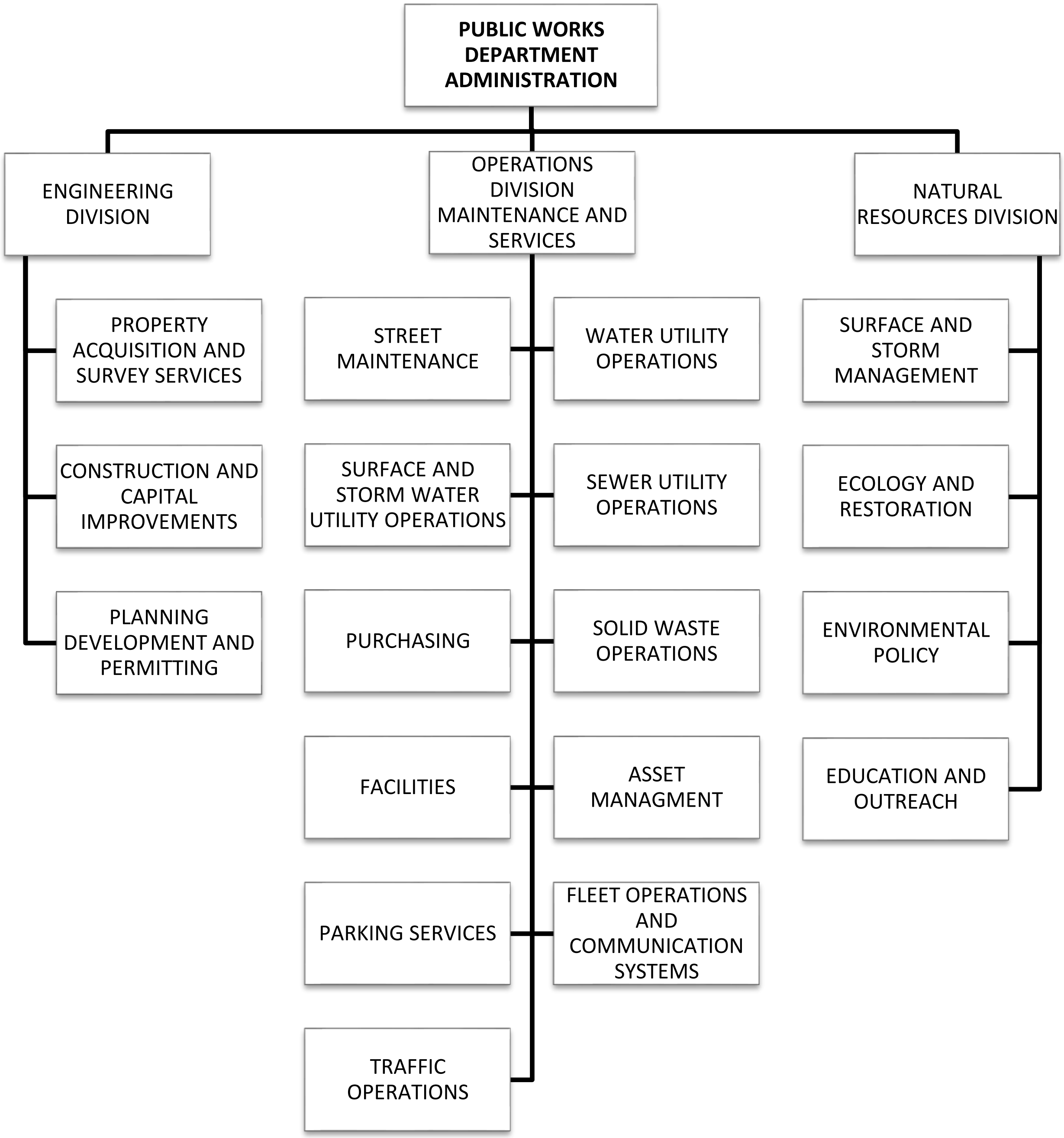
PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis. For more information about the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

Budget Summary

Public Facilities Dist Distinct Component Unit	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
TAXES	1,452,011	1,568,339	1,654,528	1,625,262	1,556,000	1,603,000
MISCELLANEOUS REVENUE	33,277	21,483	19,306	13,905	11,400	11,400
TOTAL REVENUE	**1,485,287**	**1,589,822**	**1,673,833**	**1,639,166**	**1,567,400**	**1,614,400**
SUPPLIES	-	-	-	-	-	-
OTHER SERVICES AND CHARGES	8,645	12,488	29,912	34,202	61,923	61,923
OBSOLETE INTERGOVT SERVICES	11,944	13,574	-	-	-	-
DEBT SERVICE PRINCIPAL	532,350	769,593	1,251,769	1,363,886	1,501,322	1,633,518
DEBT SERVICE INTEREST/COSTS	638,519	615,999	563,815	525,545	469,384	414,233
TOTAL EXPENDITURE	**1,191,457**	**1,411,653**	**1,845,495**	**1,923,633**	**2,032,629**	**2,109,674**

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.

2021-2022Work Plan

Asset Management:

- Work Management (level of service, track and report)
- Business practices, efficiency and standardization
- Preservation of infrastructure systems (water, Lake Whatcom watershed, property, sewer, stormwater, streets, facilities, fleet, communications)
- Bicycle and Pedestrian plan implementation and renewal
- Recruitment, Training & Succession planning

Climate Action:

- Post Point Resource Recovery Project
- Policy and legislative proposals
- Outreach and education

- Building operations efficiency and resource conservation
- Fleet acquisitions
- Electric Vehicles and charging stations
- Interdepartmental Support
- Solid waste reduction initiatives and education

Strategic Communications:

- Equitable access for all
- Plan development
- Public tools (See Click Fix, Engage Bellingham)
- Internal Staff training
- Monthly Utility Billing

For more information visit the department's web page.

Budget Summary

Public Works All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUALS FY2020	ADOPTED FY2021	ADOPTED FY2022
TAXES	16,204,833	17,374,422	18,298,973	17,793,294	15,556,000	16,023,000
LICENSES AND PERMITS	262,151	266,561	264,250	212,634	241,000	241,000
INTERGOVERNMENTAL REVENUE	5,640,709	8,717,000	5,876,883	12,317,409	31,015,573	4,078,591
CHARGES FOR GOODS AND SERVICES	81,053,223	83,699,101	88,675,806	86,195,642	81,930,380	82,267,999
FINES AND PENALTIES	672,650	521,602	446,313	156,770	475,601	480,601
MISCELLANEOUS REVENUE	2,461,702	3,012,633	1,155,277	3,087,346	854,197	849,923
GAINS LOSSES AND CAPITAL CONTRIB - PROP/TRST	617,874	1,343,079	757,414	386,317	-	-
NON REVENUES	113,789	117,543	121,420	125,426	129,563	133,837
OTHER FINANCING SOURCES	9,022,051	12,928,730	8,262,684	23,626,124	25,877,600	1,317,600
TOTAL REVENUE	**116,048,981**	**127,980,670**	**123,859,020**	**143,900,960**	**156,079,914**	**105,392,551**
NON-EXPENDITURES	2,896,183	5,133,060	4,147,925	3,330,935	3,846,574	4,497,535
SALARIES AND WAGES	15,488,575	16,120,511	16,620,568	17,386,745	17,884,491	19,260,384
PERSONNEL BENEFITS	7,150,715	7,663,980	8,560,189	8,920,938	9,128,903	9,616,628
SUPPLIES	6,635,360	6,642,151	7,867,918	5,499,408	7,535,971	7,537,771
OTHER SERVICES AND CHARGES	46,945,117	47,897,309	51,420,483	70,493,931	88,053,701	65,248,258
OBSOLETE INTERGOVT SERVICES	438,072	372,117	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	18,179,594	39,638,495	17,899,125	13,367,877	60,525,000	16,750,000
DEBT SERVICE PRINCIPAL	3,341,062	3,754,958	3,258,816	22,426,215	2,982,823	3,046,630
DEBT SERVICE INTEREST/COSTS	3,495,869	3,460,079	3,445,053	3,354,471	3,197,556	3,122,642
TOTAL EXPENDITURE	**104,570,546**	**130,682,661**	**113,220,078**	**144,780,519**	**193,155,021**	**129,079,849**

Public Works Expenditures by Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
111 Street	15,944,407	24,093,399	15,368,880	14,399,726	25,978,192	16,584,921
113 Paths & Trails Rsrv FUND CLOSED 2019	502	501	135,780	-	-	-
125 FUND CLOSED 2018 Federal Building	1,585,324	342,321	-	-	-	-
131 Olympic Pipeline Incident	16,794	31,147	11,213	175,188	-	-
136 Environmental Remediation	213,147	548,277	715,297	315,411	549,135	555,942
141 1st 1/4% REET	8,707	199,677	354,723	770,321	1,745,000	400,000
142 2nd 1/4% REET	444,768	5,979	-	198	1,750,000	250,000
161 Transportation Fund	3,259,574	8,763,696	7,502,543	7,064,897	20,910,749	6,199,749
410 Water Fund	26,303,308	31,863,262	22,605,291	37,446,023	24,812,769	25,215,842
411 Watershed Fund	4,376,471	3,837,291	3,379,941	4,536,620	5,100,706	5,574,892
420 Wastewater Fund	19,678,599	21,185,394	19,633,892	39,966,843	45,072,960	35,192,359
430 Storm Surface Water Utility	8,084,419	11,816,977	11,399,846	13,044,677	16,333,451	12,159,925
440 Solid Waste Fund	2,086,638	2,089,914	2,219,491	2,069,931	-	-
465 Parking Services	2,422,481	2,384,890	3,393,879	2,315,907	2,688,936	2,698,813
510 Fleet Administration	4,809,278	6,651,250	5,998,093	4,248,274	5,902,050	5,883,568
511 Radio Communications	1,173,441	1,856,058	1,393,817	1,386,555	916,937	949,085
520 Purchasing Material Management	2,172,821	2,298,436	2,454,179	2,770,350	3,344,608	3,423,732
530 Facilities Administration	5,032,430	5,444,031	8,938,737	6,825,422	29,805,887	5,500,062
570 PW Admin & Engineering	6,958,482	7,296,447	7,705,469	7,331,289	7,977,631	8,484,952
702 Nat Res Protect & Restore	506	708	9,007	9,007	266,009	6,009
TOTAL EXPENDITURE	**104,572,097**	**130,709,656**	**113,220,078**	**144,676,638**	**193,155,021**	**129,079,849**

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 Expenditures, Fund-Group	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
111-628 Natural Resources	185,102	1,582,701	396,471	445,932	1,735,631	1,768,968
111-636 Public Works Maintenance Ops	5,145,021	5,416,776	5,160,517	5,727,191	5,532,711	5,649,799
111-638 PW Transportation Management	3,081,230	2,946,073	3,016,697	3,117,184	3,160,658	3,281,348
111-643 Public Works Financial Mgmt	560,949	564,410	762,121	557,310	859,021	854,981
111-661 Public Works Engineering Svcs	227,153	61,273	186,362	204,665	145,247	154,901
111-664 Public Works Construction	6,744,952	13,522,167	5,846,713	4,347,443	14,544,924	4,874,924
111-Street Funds	**15,944,909**	**24,093,900**	**15,504,660**	**14,399,726**	**25,978,192**	**16,584,921**
113-Paths & Trails Reserve Fund	**502**	**501**	**135,780**	**-**	**-**	**-**
125-Federal Bldg Fund	**1,585,324**	**342,321**	**-**	**-**	**-**	**-**
131-Olympic Pipeline Incident Fund	**16,794**	**31,147**	**11,213**	**175,188**	**-**	**-**
136-Environmental Remediation Fund	**229,942**	**579,425**	**726,510**	**490,599**	**549,135**	**555,942**
141 and 142-REET Funds	**453,475**	**205,656**	**354,723**	**770,518**	**3,495,000**	**650,000**
161-638 Transportation Management	8,270	-	-	-	-	-
161-661 Public Works Engineering Svcs	84,818	57,243	55,889	55,889	88,357	88,357
161-664 Public Works Construction	3,166,485	8,706,453	7,446,655	7,009,008	20,822,392	6,111,392
161-Transportation Benefit Dist. Fund	**3,259,574**	**8,763,696**	**7,502,543**	**7,064,897**	**20,910,749**	**6,199,749**
410-628 Natural Resources	1,432,748	1,724,455	1,589,359	1,850,733	1,987,388	2,077,446
410-632 PW Treatment Plants Operations	3,069,440	3,042,113	3,916,477	3,364,870	3,500,248	3,596,062
410-634 PW Water/Wastewater Utility Ops	10,710,668	11,556,502	11,358,434	11,347,926	10,642,732	10,862,480
410-643 Public Works Financial Mgmt	1,075,147	1,987,828	2,104,287	3,470,912	2,660,765	2,658,216
410-644 OBSOLETE all Fd 570 PW Supv Tech	124,147	291	146	-	-	-
410-663 PW Capital Improvements	9,891,157	13,552,073	3,509,796	3,860,436	3,521,637	6,021,637
410-665 PW NR Restoration Projects	-	-	126,792	13,551,146	2,500,000	-
410-Water Fund	**26,303,308**	**31,863,262**	**22,605,291**	**37,446,023**	**24,812,769**	**25,215,842**
411-628 Natural Resources	64,376	258,736	343,836	273,790	808,792	818,978
411-665 Natural Resources Improvement Proje	-	-	-	113,775	566,000	-
411-668 PW Watershed Acquisition Mgmt	4,312,095	3,578,555	3,036,105	4,149,056	3,725,914	4,755,914
411-Watershed Sub-fund	**4,376,471**	**3,837,291**	**3,379,941**	**4,536,620**	**5,100,706**	**5,574,892**
420-628 Natural Resources	43,015	98,886	114,937	161,957	176,583	189,100
420-632 PW Treatment Plants Operations	8,963,060	8,103,145	7,791,735	9,273,780	19,445,876	19,689,030
420-634 PW Water/Wastewater Utility Ops	6,174,604	6,793,291	6,440,724	6,476,915	6,209,827	6,357,117
420-643 Public Works Financial Mgmt	3,597,586	4,095,486	3,706,457	20,803,229	4,146,557	4,137,995
420-644 PW Supervision and Technology	123,813	-	-	-	-	-
420-663 PW Capital Improvements	776,521	2,094,586	1,580,039	3,250,964	15,094,117	4,819,117
420-Wastewater Fund	**19,678,599**	**21,185,394**	**19,633,892**	**39,966,843**	**45,072,960**	**35,192,359**
430-628 Natural Resources	1,649,803	1,525,204	1,652,269	1,696,512	2,036,141	2,073,637
430-636 Public Works Maintenance Ops	4,990,049	5,424,321	6,726,248	5,478,761	6,066,119	6,218,483
430-643 Public Works Financial Mgmt	444,235	414,856	741,828	741,828	741,828	741,831
430-661 PW Engineering Services	-	-	-	103,715	-	-
430-663 PW Capital Improvements	1,000,332	4,320,357	1,986,510	1,274,208	580,000	980,000
430-665 NR Resoration Projects	-	132,239	292,991	3,853,368	6,909,363	2,145,974
430-Storm Surface Water Utility	**8,084,419**	**11,816,977**	**11,399,846**	**13,148,391**	**16,333,451**	**12,159,925**
440-Solid Waste Fund	**2,086,638**	**2,089,914**	**2,219,491**	**2,069,931**	**-**	**-**
465-Parking Services Fund	**2,422,481**	**2,384,890**	**3,393,879**	**2,315,907**	**2,688,936**	**2,698,813**
510-Fleet Fund	**4,809,278**	**6,651,250**	**5,998,093**	**4,248,274**	**5,902,050**	**5,883,568**
511-Radio Communications Sub-fund	**1,173,441**	**1,856,058**	**1,393,817**	**1,386,721**	**916,937**	**949,085**
520-Purchasing Material Management Fund	**2,172,821**	**2,298,436**	**2,454,179**	**2,770,350**	**3,344,608**	**3,423,732**
530-Facilities Administration Fund	**5,032,430**	**5,444,031**	**8,938,737**	**6,825,422**	**29,805,887**	**5,500,062**
570-PW Admin & Engineering Fund	**6,958,482**	**7,296,447**	**7,705,469**	**7,331,289**	**7,977,631**	**8,484,952**
702-Nat Res Protect & Restore	**506**	**708**	**9,007**	**9,007**	**266,009**	**6,009**
TOTAL EXPENDITURE	**104,572,097**	**130,709,656**	**113,220,078**	**144,780,519**	**193,155,021**	**129,079,849**

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

Public Works Street Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	590,949	684,410	762,121	557,310	869,411	865,371
NON-EXPENDITURES	**590,949**	**684,410**	**762,121**	**557,310**	**869,411**	**865,371**
OVERTIME AND HAZARD DUTY	37,264	32,197	37,169	23,813	30,100	30,100
SALARIES AND WAGES	1,527,201	1,590,156	1,624,845	1,804,513	1,912,862	2,067,826
SALARIES AND WAGES	**1,564,465**	**1,622,353**	**1,662,013**	**1,828,326**	**1,942,962**	**2,097,926**
PERSONNEL BENEFITS	682,229	796,049	899,708	1,003,992	1,028,171	1,081,495
PERSONNEL BENEFITS	**682,229**	**796,049**	**899,708**	**1,003,992**	**1,028,171**	**1,081,495**
FUEL CONSUMED	48,833	69,781	35,897	33,120	48,200	48,200
OBSOLETE-WAREHOUSE	109,597	36,126	-	-	-	-
OFFICE AND OPERATING SUPPLIES	537,560	537,104	621,227	666,170	499,207	499,207
SMALL TOOLS AND MINOR EQUIPMENT	63,479	87,948	92,296	31,269	45,000	45,000
SUPPLIES	**759,469**	**730,958**	**749,421**	**730,559**	**592,407**	**592,407**
COMMUNICATION	5,373	6,149	7,211	7,184	7,488	7,488
INSURANCE	35,570	35,570	41,121	41,121	80,165	80,165
MISCELLANEOUS	38,790	62,985	52,057	27,248	114,160	127,910
OPERATING RENTALS AND LEASES	334,498	434,055	289,964	314,625	268,168	269,252
PROFESSIONAL SERVICES	5,264,082	4,595,846	4,248,962	3,627,477	4,720,180	4,777,826
REPAIRS & MAINTENANCE	1,523,274	1,716,344	2,393,218	2,517,884	3,762,831	4,092,831
TAXES & OPERATING ASSESSMENTS	85	59	190	114	-	-
TRAVEL	16,793	6,003	5,777	413	15,250	15,250
UTILITY SERVICE	1,397,868	1,194,083	1,292,025	1,301,843	1,377,000	1,377,000
OTHER SERVICES AND CHARGES	**8,616,333**	**8,051,093**	**8,330,525**	**7,837,910**	**10,345,242**	**10,747,721**
LAND	45,464	1,353,187	5,265	192,617	1,200,000	1,200,000
MACHINERY AND EQUIPMENT	124,270	26,967	318,091	-	-	-
OTHER IMPROVEMENTS	3,471,879	10,776,744	2,641,737	2,249,011	10,000,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**3,641,613**	**12,156,898**	**2,965,093**	**2,441,628**	**11,200,000**	**1,200,000**
INTERGOVERNMENTAL PROF SERVS	89,348	51,638	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**89,348**	**51,638**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**15,944,407**	**24,093,399**	**15,368,880**	**14,399,726**	**25,978,192**	**16,584,921**

Public Works Water / Whatershed Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
BAD DEBT EXPENSE	-	-	9,811	-	-	-
TRANSFERS OUT	1,060,000	1,897,500	900,000	100,000	857,854	1,857,854
NON-EXPENDITURES	**1,060,000**	**1,897,500**	**909,811**	**100,000**	**857,854**	**1,857,854**
OVERTIME AND HAZARD DUTY	139,522	97,571	110,709	101,013	98,170	98,170
SALARIES AND WAGES	2,979,181	3,143,583	3,082,326	3,442,265	3,141,217	3,393,171
SALARIES AND WAGES	**3,118,704**	**3,241,154**	**3,193,035**	**3,543,278**	**3,239,387**	**3,491,341**
PERSONNEL BENEFITS	1,386,524	1,498,638	1,603,901	1,776,403	1,627,634	1,718,083
PERSONNEL BENEFITS	**1,386,524**	**1,498,638**	**1,603,901**	**1,776,403**	**1,627,634**	**1,718,083**
FUEL CONSUMED	74,252	121,077	66,278	51,447	87,558	87,558
OBSOLETE-WAREHOUSE	623,783	294,151	-	-	-	-
OFFICE AND OPERATING SUPPLIES	691,812	887,892	1,381,790	1,410,951	1,207,716	1,207,516
SMALL TOOLS AND MINOR EQUIPMENT	122,381	131,508	140,161	74,551	61,062	61,062
SUPPLIES	**1,512,229**	**1,434,628**	**1,588,229**	**1,536,948**	**1,356,336**	**1,356,136**
COMMUNICATION	24,848	47,011	32,861	40,174	49,358	53,693
INSURANCE	95,181	95,181	94,239	94,239	184,856	184,856
MISCELLANEOUS	177,260	394,598	751,136	804,669	1,172,886	1,204,886
OPERATING RENTALS AND LEASES	422,237	525,325	459,461	463,953	446,888	449,735
PROFESSIONAL SERVICES	4,441,023	5,665,648	5,364,847	5,083,830	3,596,181	3,660,603
REPAIRS & MAINTENANCE	450,282	522,737	652,147	13,277,081	3,581,426	515,426
TAXES & OPERATING ASSESSMENTS	5,593,855	5,876,012	6,084,451	6,027,719	5,885,500	5,885,500
TRAVEL	26,582	25,415	18,706	1,243	34,131	34,131
UTILITY SERVICE	441,929	458,162	482,724	502,516	470,275	470,275
OTHER SERVICES AND CHARGES	**11,673,196**	**13,610,089**	**13,940,572**	**26,295,422**	**15,421,500**	**12,459,104**
DEBT REGISTRATION COSTS	600	326	300	58	-	-
INTEREST ON LT EXTERNAL DEBT	236,034	260,413	292,097	262,643	251,425	217,710
OTHER INTEREST AND DEBT SVC COSTS	-	7,000	1,000	500	-	-
DEBT ISSUE COSTS	-	-	-	14,404	-	-
DEBT SERVICE INTEREST/COSTS	**236,634**	**267,740**	**293,397**	**277,605**	**251,425**	**217,710**
OTHER NOTES	253,947	585,461	737,890	817,090	817,090	817,090
REVENUE BONDS	1,348,000	1,393,000	673,000	2,276,216	742,250	773,417
DEBT SERVICE PRINCIPAL	**1,601,947**	**1,978,461**	**1,410,890**	**3,093,306**	**1,559,340**	**1,590,507**
CONSTRUCTION OF FIXED ASSETS	8,976,256	8,962,538	1,582,534	44,346	3,000,000	5,500,000
LAND	301,362	732,612	1,392,712	2,985,469	2,600,000	2,600,000
MACHINERY AND EQUIPMENT	63,522	-	-	14,077	-	-
OTHER IMPROVEMENTS	483,543	1,832,349	70,152	2,315,787	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**9,824,682**	**11,527,499**	**3,045,398**	**5,359,679**	**5,600,000**	**8,100,000**
INTERGOVERNMENTAL PROF SERVS	265,863	244,844	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**265,863**	**244,844**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**30,679,778**	**35,700,552**	**25,985,232**	**41,982,643**	**29,913,475**	**30,790,733**

Public Works Wastewater Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	60,000	897,500	400,000	100,000	856,052	856,052
NON-EXPENDITURES	**60,000**	**897,500**	**400,000**	**100,000**	**856,052**	**856,052**
OVERTIME AND HAZARD DUTY	162,775	162,541	190,106	167,790	138,840	138,840
SALARIES AND WAGES	2,761,922	2,898,013	2,880,911	3,116,266	3,156,137	3,395,395
SALARIES AND WAGES	**2,924,697**	**3,060,554**	**3,071,017**	**3,284,055**	**3,294,977**	**3,534,235**
PERSONNEL BENEFITS	1,338,179	1,442,227	1,546,513	1,632,494	1,665,977	1,750,341
PERSONNEL BENEFITS	**1,338,179**	**1,442,227**	**1,546,513**	**1,632,494**	**1,665,977**	**1,750,341**
FUEL CONSUMED	34,772	61,846	63,833	62,780	73,111	73,111
OBSOLETE-WAREHOUSE	58,019	19,746	-	-	-	-
OFFICE AND OPERATING SUPPLIES	1,265,502	1,428,061	1,159,349	1,307,035	1,258,638	1,260,638
SMALL TOOLS AND MINOR EQUIPMENT	88,594	147,468	171,111	230,659	62,692	62,692
SUPPLIES	**1,446,888**	**1,657,120**	**1,394,292**	**1,600,474**	**1,394,441**	**1,396,441**
COMMUNICATION	13,396	13,622	24,283	24,205	21,154	24,574
INSURANCE	65,996	65,996	63,617	63,617	64,714	64,714
MISCELLANEOUS	277,835	280,384	354,900	328,588	306,991	316,991
OPERATING RENTALS AND LEASES	401,317	469,436	439,989	413,328	358,384	359,604
PROFESSIONAL SERVICES	3,354,069	2,919,164	3,262,317	3,949,679	9,434,794	9,477,493
REPAIRS & MAINTENANCE	1,702,166	656,458	480,435	763,511	5,583,908	5,583,908
TAXES & OPERATING ASSESSMENTS	3,151,985	3,370,546	3,391,523	3,348,651	2,902,875	2,922,875
TRAVEL	16,153	12,595	13,185	1,503	15,235	15,235
UTILITY SERVICE	1,193,048	1,309,805	1,224,690	1,315,812	1,401,903	1,401,903
OTHER SERVICES AND CHARGES	**10,175,966**	**9,098,006**	**9,254,939**	**10,208,895**	**20,089,957**	**20,167,296**
DEBT REGISTRATION COSTS	600	600	600	358	-	-
INTEREST ON LT EXTERNAL DEBT	2,681,986	2,644,886	2,610,357	2,395,449	2,549,057	2,516,745
OTHER INTEREST AND DEBT SVC COSTS	-	5,000	500	-	-	-
DEBT ISSUE COSTS	-	-	-	161,745	-	-
DEBT SERVICE INTEREST/COSTS	**2,682,586**	**2,650,486**	**2,611,457**	**2,557,552**	**2,549,057**	**2,516,745**
REVENUE BONDS	915,000	945,000	695,000	18,145,677	747,500	771,250
DEBT SERVICE PRINCIPAL	**915,000**	**945,000**	**695,000**	**18,145,677**	**747,500**	**771,250**
CONSTRUCTION OF FIXED ASSETS	-	-	-	-	14,475,000	4,200,000
MACHINERY AND EQUIPMENT	40,277	10,793	12,829	124,131	-	-
OTHER IMPROVEMENTS	77,545	1,379,548	647,845	2,313,565	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**117,822**	**1,390,341**	**660,674**	**2,437,696**	**14,475,000**	**4,200,000**
INTERGOVERNMENTAL PROF SERVS	17,461	44,160	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**17,461**	**44,160**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**19,678,599**	**21,185,394**	**19,633,892**	**39,966,843**	**45,072,960**	**35,192,359**

Public Works Storm & Surface Fund Expenditures	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
TRANSFERS OUT	60,000	285,000	400,000	100,000	351,963	351,963
NON-EXPENDITURES	**60,000**	**285,000**	**400,000**	**100,000**	**351,963**	**351,963**
OVERTIME AND HAZARD DUTY	19,020	16,569	17,718	22,364	15,200	15,200
SALARIES AND WAGES	1,328,315	1,364,575	1,686,752	1,774,687	2,061,831	2,209,752
SALARIES AND WAGES	**1,347,335**	**1,381,144**	**1,704,470**	**1,797,050**	**2,077,031**	**2,224,952**
PERSONNEL BENEFITS	676,011	687,880	896,863	963,792	970,659	1,026,569
PERSONNEL BENEFITS	**676,011**	**687,880**	**896,863**	**963,792**	**970,659**	**1,026,569**
FUEL CONSUMED	47,980	60,040	73,754	64,894	82,600	82,600
OBSOLETE-WAREHOUSE	52,145	35,356	-	-	-	-
OFFICE AND OPERATING SUPPLIES	121,771	176,788	280,128	172,834	139,325	139,325
SMALL TOOLS AND MINOR EQUIPMENT	40,702	33,253	40,263	18,406	39,000	39,000
SUPPLIES	**262,597**	**305,438**	**394,145**	**256,133**	**260,925**	**260,925**
COMMUNICATION	8,515	8,973	12,978	14,424	14,004	14,004
INSURANCE	24,285	24,285	25,566	25,566	42,719	42,719
MISCELLANEOUS	114,644	158,050	127,993	166,080	154,550	154,550
OPERATING RENTALS AND LEASES	439,869	488,029	534,594	605,255	630,219	632,389
PROFESSIONAL SERVICES	3,287,952	3,437,916	3,565,331	3,217,849	2,872,611	2,856,470
REPAIRS & MAINTENANCE	296,503	362,172	490,740	3,866,049	7,058,442	2,695,053
TAXES & OPERATING ASSESSMENTS	1,045,849	1,070,710	1,179,634	1,212,318	1,119,000	1,119,000
TRAVEL	11,108	6,624	5,740	1,542	15,500	15,500
UTILITY SERVICE	14,806	15,020	26,011	17,926	24,000	24,000
OTHER SERVICES AND CHARGES	**5,243,531**	**5,571,780**	**5,968,586**	**9,127,010**	**11,931,046**	**7,553,685**
INTEREST ON LT EXTERNAL DEBT	105,119	73,358	83,901	74,596	65,844	56,958
DEBT SERVICE INTEREST/COSTS	**105,119**	**73,358**	**83,901**	**74,596**	**65,844**	**56,958**
OTHER NOTES	339,116	341,497	657,926	667,232	675,983	684,873
DEBT SERVICE PRINCIPAL	**339,116**	**341,497**	**657,926**	**667,232**	**675,983**	**684,873**
CONSTRUCTION OF FIXED ASSETS	-	2,291,180	547,473	31,847	-	-
LAND	-	-	-	-	-	-
MACHINERY AND EQUIPMENT	-	-	639,712	-	-	-
OTHER IMPROVEMENTS	50,000	879,699	106,770	27,016	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	**50,000**	**3,170,879**	**1,293,955**	**58,863**	**-**	**-**
INTERGOVERNMENTAL PROF SERVS	710	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	**710**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**8,084,419**	**11,816,977**	**11,399,846**	**13,044,677**	**16,333,451**	**12,159,925**

Public Works Expenditures by Group, All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	ADOPTED FY2022
611G Public Works Administration	2,212,444	2,201,625	2,467,406	2,367,966	2,390,296	2,546,281
628G Natural Resources	3,446,625	5,300,912	4,194,389	4,528,797	7,075,546	7,004,077
632G PW Treatment Plants Operations	12,032,500	11,145,259	11,708,212	12,638,650	22,946,125	23,285,092
634G PW Water/Wastewater Utility Ops	16,885,273	18,349,792	17,799,158	17,824,841	16,852,559	17,219,598
636G Public Works Maintenance Ops	10,894,567	11,594,055	12,732,880	11,890,650	11,842,457	12,113,777
638G PW Transportation Management	6,487,763	7,119,995	7,722,020	6,760,746	6,651,493	6,814,208
642G Purchasing and Material Mgmt Ops	2,172,821	2,298,436	2,454,179	2,770,350	3,344,608	3,423,732
643G Public Works Financial Mgmt	6,302,917	7,686,044	7,933,961	26,206,466	8,408,170	8,393,023
644G PW Asset Management	1,100,548	923,242	1,191,809	1,226,846	1,396,502	1,480,344
645G Public Works Fleet Operations	4,809,278	6,651,250	5,998,093	4,248,274	5,902,050	5,883,568
646G Public Works Facilities Ops	4,052,698	4,618,702	4,299,210	4,437,414	4,889,910	5,081,190
647G PW Solid Waste Remediation	861,008	1,182,694	1,388,356	981,930	240,506	240,506
648G Facilities Capital Maintenance	1,053,108	489,835	4,296,978	2,046,424	26,245,000	400,000
649G QECB Bond	331,530	335,030	332,030	331,530	331,230	331,230
661G Public Works Engineering Svcs	4,205,925	4,290,888	4,424,429	4,100,746	4,424,437	4,701,585
663G PW Capital Improvements	11,668,010	19,967,016	7,076,345	8,385,608	19,195,754	11,820,754
664G Public Works Construction	9,921,141	22,428,297	13,648,090	12,126,286	37,117,316	11,236,316
665G Natural Resources Restoration Projects	-	132,239	423,535	17,688,304	9,975,363	2,145,974
668G PW Watershed Acquisition/Mgmt	4,312,095	3,578,555	3,036,105	4,149,056	3,725,914	4,755,914
671G Commercial Leasing	1,821,848	415,789	92,892	69,637	199,785	202,680
TOTAL EXPENDITURE	**104,572,097**	**130,709,656**	**113,220,078**	**144,780,519**	**193,155,021**	**129,079,849**

Group Descriptions

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

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

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

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

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

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

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

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

The Public Works Supervision and Technology group 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
WATER FILTRATION PLANT										
Millions of Gallons of Water Treated per Day	8.82	8.54	8.18	7.84	7.18	7.46	7.84	8.65	8.42	8.00
Clarity of the drinking water measured by actual NTU	0.04	0.03	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03
WASTEWATER - POST POINT POLLUTION CONTROL PLANT										
Plant Flow - Millions of Gallons per Day	12.20	12.70	11.72	12.45	12.00	12.16	12.27	11.72	10.70	12.40

Engineering, Capital and Construction Data	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Miles of Street Resurfaced	5.05	4.65	5.73	2.65	1.75	0.84	1.82	0.91	3.17	8.52
Feet of Water Main Replaced	18,188	6,264	4,148	3,057	8,626	4,301	4,423	4,603	4562	3,756
Feet of Wastewater Main Replaced	27,964	5,586	27,192	2,265	11,095	1,975	-	-	-	8,853

Watershed Acquisition Mgmt Data	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Current Yr Acquisitions - Acres	-	369	29	105	-	86	8	17	205	147
Cumulative Acres Acquired	1,390	1,759	1,788	1,893	1,893	1,979	1,987	2,004	2,209	2,356

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2021-2022 Capital Budget and 2021-2026 Capital Facilities Plan

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 2021-22 capital expenditures for City Council adoption and an estimate of future capital needs for 2021-2026 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 2020-21 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, streetlights, and signals.
- Water mains, customer services, a filtration plant, pump stations and storage reservoirs.
- Sanitary sewer mains, a treatment plant and pump stations..

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. They may not be capital projects from an accounting perspective.

The Finance Department establishes capitalization thresholds 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.

Capital Facilities Plan Process

The CFP is updated bi-annually by soliciting capital funding requests from departments, which are then reviewed by City administration.

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	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
Fire	856,433	-	-	-	-	-
Information Tech. (ITSD)	2,507,319	367,037	767,037	750,000	750,000	750,000
Parks & Recreation	8,452,201	7,758,500	9,500,000	2,085,000	4,900,000	1,350,000
Police	609,560	-	-	-	-	-
Planning & Community Devel.	1,000,000	-	-	-	-	-
PW Facilities	27,345,000	400,000	2,300,000	2,400,000	400,000	400,000
PW Natural Res.	13,007,725	4,941,309	852,269	849,127	344,239	452,667
PW Street	32,981,000	8,050,000	750,000	750,000	750,000	750,000
PW Water & Sewer	20,775,000	12,100,000	8,500,000	8,000,000	11,000,000	5,000,000
Total	**107,534,238**	**33,616,846**	**22,669,306**	**14,834,127**	**18,144,239**	**8,702,667**

Capital Summary by Fund

Fund		2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
111	Street	1,632,000	2,767,000	-	-	-	-
141	1st 1/4% REET	6,918,500	1,793,500	2,375,000	2,475,000	3,475,000	475,000
142	2nd 1/4% REET	4,635,000	525,000	675,000	525,000	675,000	525,000
160	Public Safety Dispatch	1,465,993	-	-	-	-	-
161	Transportation Fund	6,355,000	5,300,000	500,000	500,000	500,000	500,000
163	PEG Equipment	75,000	-	-	-	-	-
173	Greenways III	4,115,000	3,300,000	1,000,000	-	1,000,000	-
177	Park Impact	2,398,701	2,760,000	7,900,000	1,635,000	400,000	1,000,000
410	Water Fund	5,500,000	5,500,000	6,500,000	6,000,000	9,000,000	3,000,000
411	Watershed Fund	2,766,500	2,600,000	-	-	-	-
420	Wastewater Fund	16,475,000	6,200,000	2,000,000	2,000,000	2,000,000	2,000,000
430	Stormwater	2,745,956	1,632,022	213,081	628,420	246,559	452,667
460	Golf Course	30,000	30,000	100,000	100,000	-	-
510	Fleet	100,000	-	-	-	-	-
530	Facilities	20,000,000	-	-	-	-	-
541	Tech Repl and Reserve	2,432,319	367,037	767,037	750,000	750,000	750,000
702	Nat Res Protect & Restor	260,000	-	-	-	-	-
	Grant Revenue	29,629,269	842,287	639,188	220,707	97,680	-
	Total	**107,534,238**	**33,616,846**	**22,669,306**	**14,834,127**	**18,144,239**	**8,702,667**

Department Capital Item Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
Fire						
Communications Equipment	**856,433**	-	-	-	-	-
Public Safety Dispatch	856,433					
Fire Total	**856,433**	**-**	**-**	**-**	**-**	**-**
Police						
Communications Equipment	**609,560**	-	-	-	-	-
Public Safety Dispatch	609,560					
Police Total	**609,560**	**-**	**-**	**-**	**-**	**-**
Information Technology Services						
Annual Network Infrastructure Replacements	**313,483**	**367,037**	**367,037**	**350,000**	**350,000**	**350,000**
Technology Repl and Reserve	313,483	367,037	367,037	350,000	350,000	350,000
BTV Studio - Pacific St. Ops Building	**75,000**	-	-	-	-	-
Restricted Equipment/PEG Fund	75,000					
Enterprise Document Managment	**62,256**	-	-	-	-	-
Technology Repl and Reserve	62,256					
Financial System Replacement	**1,362,637**	-	-	-	-	-
Technology Repl and Reserve	1,362,637					
High Priority Apps, Projects & Contingency	**310,000**	-	**400,000**	**400,000**	**400,000**	**400,000**
Technology Repl and Reserve	310,000		400,000	400,000	400,000	400,000
Limited Scope Business Continuity Plan & Infrastructure	**140,000**	-	-	-	-	-
Technology Repl and Reserve	140,000					
Permitting Software	**153,943**	-	-	-	-	-
Technology Repl and Reserve	153,943					
Technology Platform Changes - Web	**90,000**	-	-	-	-	-
Technology Repl and Reserve	90,000					
Information Tech. Services Total	**2,507,319**	**367,037**	**767,037**	**750,000**	**750,000**	**750,000**
Parks & Recreation						
Bakerview/Clark Master Plan	-	**200,000**	**250,000**	**250,000**	-	-
Park Impact		200,000	250,000	250,000		
Bloedel Community Building	**250,000**	**250,000**	-	-	-	-
1st 1/4% REET	250,000	250,000				
Boulevard Restrooms	**460,000**	-	-	-	-	-
2nd 1/4% REET	460,000					
Civic and Athletic Complexes - Lighting/solar	-	-	-	-	**3,000,000**	-
1st 1/4% REET					3,000,000	

Department Capital Item Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
Parks & Recreation (Continued)						
Civic Asset Preservation	**143,500**	**143,500**	**75,000**	**75,000**	**75,000**	**75,000**
1st 1/4% REET	143,500	143,500	75,000	75,000	75,000	75,000
Civic Concrete Repair	**200,000**	**1,000,000**	-	-	-	-
1st 1/4% REET	200,000	1,000,000				
Community Garden Fencing and Park Wayfinding Signs	**15,000**	**10,000**	-	**10,000**	-	-
Park Impact	15,000	10,000		10,000		
Cordata Community Park - Phase 2	**400,000**	**4,000,000**	-	-	-	-
Greenways III	200,000	2,000,000				
Park Impact	200,000	2,000,000				
Cornwall Beach Park - Design	**1,000,000**	-	-	-	-	-
Park Impact	1,000,000					
Cornwall Memorial Park Improvements	**75,000**	-	-	-	-	-
Park Impact	75,000					
Fairhaven Park - Entryway	-	**75,000**	-	-	-	-
Park Impact		75,000				
Fairhaven Park - Master Plan Update	**25,000**	-	-	-	-	-
Park Impact	25,000					
Golf Course Capital Maintenance Projects	**30,000**	**30,000**	**100,000**	**100,000**	-	-
Golf Course	30,000	30,000	100,000	100,000		
Greenway Land Acquisition	**1,000,000**	**1,000,000**	**1,000,000**	-	**1,000,000**	-
Greenways III	1,000,000	1,000,000	1,000,000		1,000,000	
Interurban Trail - Chuckanut, Woodstock, Arroyo	**160,000**	**300,000**	-	-	-	-
Greenways III	160,000	300,000				
Irrigation & Grounds Repair	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
2nd 1/4% REET	20,000	20,000	20,000	20,000	20,000	20,000
Julianna Neighborhood Park Phase 2	-	-	**1,500,000**	-	-	-
Park Impact			1,500,000			
King & Queen Mt. Trailhead	-	-	**300,000**	-	-	-
Park Impact			300,000			
Little Squalicum Bridge and Trail	**80,000**	-	-	-	-	-
Greenways III	80,000					
Maplewood McLeod Neighborhood Park	-	**100,000**	**500,000**	-	-	-
Park Impact		100,000	500,000			
Neighborhood Park Acquisition	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Park Impact	100,000	100,000	100,000	100,000	100,000	100,000
Neighborhood Park Improvements	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Park Impact	100,000	100,000	100,000	100,000	100,000	100,000

Parks & Recreation (Continued)						
Playground Replacement	**-**	**175,000**	**-**	**175,000**	**-**	**-**
Park Impact		175,000		175,000		
West Cemetary Creek Bridge Replacement	**375,000**	**-**	**-**	**-**	**-**	**-**
Greenways III	375,000					
Restroom at Little Squalicum Park	**-**	**-**	**250,000**	**-**	**-**	**-**
Park Impact			250,000			
Samish Crest Trail	**-**	**-**	**200,000**	**-**	**-**	**-**
Park Impact			200,000			
South Bay Trail Stairs	**300,000**	**-**	**-**	**-**	**-**	**-**
Greenways III	300,000					
Squalicum Creek Park Ph 4 YAF Field	**850,000**	**-**	**-**	**-**	**-**	**-**
Grant	350,000					
Greenways III	500,000					
Squalicum Pier	**1,500,000**	**-**	**4,500,000**	**-**	**-**	**-**
Greenways III	1,500,000					
Park Impact			4,500,000			
Structures & Facillities Repairs	**255,000**	**255,000**	**255,000**	**255,000**	**255,000**	**255,000**
2nd 1/4% REET	255,000	255,000	255,000	255,000	255,000	255,000
Sunset Pond Park Improvements	**-**	**-**	**200,000**	**1,000,000**	**-**	**-**
Park Impact			200,000	1,000,000		
Trail Bridge Repair	**150,000**	**-**	**150,000**	**-**	**150,000**	**-**
2nd 1/4% REET	150,000		150,000		150,000	
Van Wyck Park	**-**	**-**	**-**	**-**	**200,000**	**800,000**
Park Impact					200,000	800,000
Whatcom Waterway Park	**883,701**	**-**	**-**	**-**	**-**	**-**
Park Impact	883,701					
Woburn Site Planning	**80,000**	**-**	**-**	**-**	**-**	**-**
1st 1/4% REET	80,000					
Parks & Recreation Total	**8,452,201**	**7,758,500**	**9,500,000**	**2,085,000**	**4,900,000**	**1,350,000**
Planning & Community Development						
First-Rung-Housing	**1,000,000**	**-**	**-**	**-**	**-**	**-**
2nd 1/4% REET	1,000,000					
Planning & Community Development Total	**1,000,000**	**-**	**-**	**-**	**-**	**-**
PW Facilities						
Central Library Elevator	**450,000**	**-**	**-**	**-**	**-**	**-**
1st 1/4% REET	450,000					
Emerging Projects	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**
1st 1/4% REET	400,000	400,000	400,000	400,000	400,000	400,000
Federal Building Chiller	**125,000**	**-**	**-**	**-**	**-**	**-**
1st 1/4% REET	125,000					
Fire Alarm Replacements	**220,000**	**-**	**-**	**-**	**-**	**-**
1st 1/4% REET	220,000					

Department Capital Item Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
PW Facilities (Continued)						
Fire Station 5, Hose Tower Dem	**300,000**	-	-	-	-	-
1st 1/4% REET	300,000					
Girard Street Complex Planning and Design	**250,000**	-	**1,500,000**	-	-	-
1st 1/4% REET	250,000		1,500,000			
Homelessness and Housing	**1,000,000**	-	-	-	-	-
2nd 1/4% REET	1,000,000					
New Boiler for City Hall	-	-	**400,000**	-	-	-
1st 1/4% REET			400,000			
Pacific Street Building Complex	**24,600,000**	-	-	-	-	-
1st 1/4% REET*	4,500,000					
Fleet Fund*	100,000					
Bonds	20,000,000					
Police D St. Admin and Training Bldg Envelope	-	-	-	**2,000,000**	-	-
1st 1/4% REET				2,000,000		
PW Facilities Total	**27,345,000**	**400,000**	**2,300,000**	**2,400,000**	**400,000**	**400,000**
PW Natural Res.						
Anderson Creek	**566,000**	-	-	-	-	-
Grant	399,500					
Watershed Fund	166,500					
Annual Fish Passage	**1,250,000**	**255,000**	-	-	-	-
Storm Surface Water Utility	1,250,000	255,000				
Annual Property Acq	**2,600,000**	**2,600,000**	-	-	-	-
Watershed Fund	2,600,000	2,600,000				
Capacity Grant	**127,725**	-	-	-	-	-
Storm Surface Water Utility	127,725					
Cemetery Creek	**482,312**	-	-	-	-	-
Grant	406,314					
Storm Surface Water Utility	75,998					
Donald Ave WQ	-	**248,929**	**622,042**	-	-	-
Grant		186,697	466,518			
Storm Surface Water Utility		62,232	155,524			
Eldridge & Nome	**55,611**	**204,060**	**230,227**	**294,276**	**130,239**	-
Grant	41,708	153,045	172,670	220,707	97,680	
Storm Surface Water Utility	13,903	51,015	57,557	73,569	32,559	
Hannegan Dam Repairs	**100,000**	**250,000**	-	-	-	-
Storm Surface Water Utility	100,000	250,000				
Happy Valley Dam Repairs	**100,000**	**250,000**	-	-	-	-
Storm Surface Water Utility	100,000	250,000				

*Transfer

Department Capital Item Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
PW Natural Res. (Continued)						
Nooksack Dam	**2,500,000**	-	-	-	-	-
Water Fund	2,500,000					
Park Place Rebuild	**1,958,044**	-	-	-	-	-
Grant	1,029,714					
Storm Surface Water Utility	928,330					
Whatcom Creek Gabions	**150,000**	-	-	-	-	-
Storm Surface Water Utility	150,000					
WQ Infrastructure Prioritization	**178,598**	**29,253**	-	-	-	-
Grant	178,598	21,940				
Storm Surface Water Utility		7,313				
Wetland Bank	**262,000**	**267,000**	-	-	-	-
Street	262,000	267,000				
Little Squalicum Estuary	**2,487,640**	-	-	-	-	-
Grant	2,227,640					
Nat Res Protect & Restore*	260,000					
Padden Creek 24th-30th Street Restoration - Ph 1	**189,795**	**666,667**	-	-	-	-
Grant	189,795	310,205				
Storm Surface Water Utility		356,462				
Padden Creek 24th-30th Street Restoration - Ph 2	-	-	-	-	**214,000**	**452,667**
Storm Surface Water Utility					214,000	452,667
Padden Creek Fish-Pass at 30th	-	**170,400**	-	**554,851**	-	-
Grant		170,400				
Storm Surface Water Utility				554,851		
PW Natural Res. Total	**13,007,725**	**4,941,309**	**852,269**	**849,127**	**344,239**	**452,667**
PW Street						
2021 Fund Non-motorized Projects	**2,200,000**	**2,400,000**	-	-	-	-
Transportation Fund	2,200,000	2,400,000				
Climate Action for Transportation Systems.	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**
Transportation Fund	500,000	500,000	500,000	500,000	500,000	500,000
Bakerview Onramp	**1,000,000**	-	-	-	-	-
2nd 1/4% REET	1,000,000					
Bike/Pedestrian Master Plans	**200,000**	-	-	-	-	-
Transportation Fund	200,000					
Ellis Street Bridge	**3,580,000**	-	-	-	-	-
Grant	2,995,000					
Transportation Fund	585,000					

* Transfer

Department Capital Item Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
PW Street (Continued)						
F Street Quiet Zone	**750,000**	-	-	-	-	-
2nd 1/4% REET	750,000					
James Steet Bridge	**4,522,000**	-	-	-	-	-
Grant	3,768,000					
Street	350,000					
Transportation Fund	404,000					
Meador Avenue Bridge	**4,522,000**	-	-	-	-	-
Grant	3,768,000					
Street	350,000					
Transportation Fund	404,000					
Annual Resurfacing	**762,000**	**4,900,000**	-	-	-	-
Street	670,000	2,500,000				
Transportation Fund	92,000	2,400,000				
Orachard Exit	**10,000,000**	-	-	-	-	-
Grant	10,000,000					
Parkview	**1,750,000**	-	-	-	-	-
Grant	1,400,000					
Transportation Fund	350,000					
Quiet Zones	-	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**
2nd 1/4% REET		250,000	250,000	250,000	250,000	250,000
Telegraph Road	**1,650,000**	-	-	-	-	-
Grant	1,650,000					
W Illinois Bike Ped	**1,545,000**	-	-	-	-	-
Grant	1,225,000					
Transportation Fund	320,000					
PW Street Total	**32,981,000**	**8,050,000**	**750,000**	**750,000**	**750,000**	**750,000**
PW Water & Sewer						
Valencia Water Main	**1,800,000**	**400,000**	-	-	-	-
Wastewater Fund	300,000					
Water Fund	200,000					
Transportation Fund	1,300,000					
Storm Surface Water Utility		400,000				
Annual Reservoir Improvements	**1,000,000**	**1,000,000**	**1,500,000**	**1,000,000**	**1,000,000**	**1,000,000**
Water Fund	1,000,000	1,000,000	1,500,000	1,000,000	1,000,000	1,000,000
Annual Sewer Trans. Replacement	-	**3,600,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
Wastewater Fund		3,600,000	2,000,000	2,000,000	2,000,000	2,000,000
Annual Water Main Replacement	**1,300,000**	**1,500,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
Water Fund	1,300,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
Annual Water Supply	-	**2,500,000**	**3,000,000**	**3,000,000**	**6,000,000**	-
Water Fund	-	2,500,000	3,000,000	3,000,000	6,000,000	

Department Capital Item Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
PW Water & Sewer (Continued)						
Fairhaven High Pressure Program	**500,000**	**500,000**	-	-	-	-
Water Fund	500,000	500,000				
Horton Bakerview Lift	**1,800,000**	-	-	-	-	-
Wastewater Fund	1,800,000					
Meridian Sewer	**3,375,000**	**600,000**	-	-	-	-
Wastewater Fund	3,375,000	600,000				
Post Point Generators & Controls	**2,000,000**	-	-	-	-	-
Wastewater Fund	2,000,000					
Post Point Chlorine Replacement	-	**2,000,000**	-	-	-	-
Wastewater Fund		2,000,000				
Roeder Lift Station	**4,000,000**	-	-	-	-	-
Wastewater Fund	4,000,000					
Whatcom Creek Trunk	**5,000,000**	-	-	-	-	-
Wastewater Fund	5,000,000					
PW Water & Sewer Total	**20,775,000**	**12,100,000**	**8,500,000**	**8,000,000**	**11,000,000**	**5,000,000**
City Total	**106,534,238**	**33,616,846**	**22,669,306**	**14,834,127**	**18,144,239**	**8,702,667**

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.

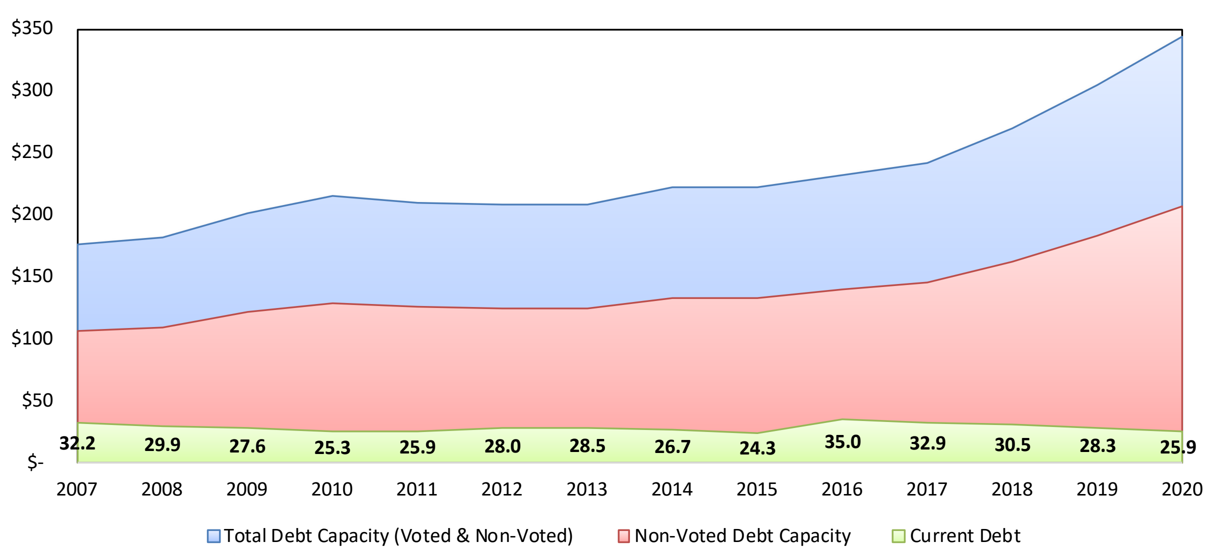
The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The assessed value of the property tax base in the City for the regular 2020 levy is $13,766,421,499. This provides a non-voted general obligation debt capacity of $206,496,322. The City has used $25,904,667 of this capacity, leaving $180,591,655 available. The City's total voted and non-voted general obligation debt capacity is $344,160,536. Of this capacity, the City has used $25,904,667. The remaining total voted and non-voted general obligation debt capacity is $318,255,869.

Legal Debt Capacity Calculation

Assessed Value (2020 Tax Year)		$13,766,421,449
Limited Tax General Obligation Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		206,496,322
Less: Outstanding Limited Tax General Obligation Bonds	23,405,000	
Other Debt Obligations	2,499,667	
Total Nonvoted Debt Outstanding		25,904,667
Total Remaining Limited Tax General Obligation Debt Capacity (Nonvoted)		$180,591,655
Total General Obligation Debt Capacity @ 2 1/2% of Assessed Value		344,160,536
Total Nonvoted Debt Outstanding	25,904,667	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		25,904,667
Total Remaining General Obligation Debt Capacity (Voted and Nonvoted)		$318,255,869

Current General Obligation (GO) Debt and Estimated GO Debt Capacity



General Obligation Debt

Outstanding General Obligation Bonds and Other Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Principal	Redemptions as of 12/31/20	Principal Remaining 12/31/20
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	7,965,000	6,405,000
2014 Solid Waste LTGO Refunding A	12/17/14	12/01/25	3.00%-4.00%	3,170,000	245,000	2,925,000
2016 LTGO Refunding Series A	04/20/16	12/01/27	.60 - 4.00%	8,815,000	840,000	7,975,000
Total General Obligation Bonds				**32,835,000**	**9,430,000**	**23,405,000**
Notes Payable, Public Works Trust, EDI, and Certificate of Participation Loans						
*Street Resurfacing PWT Loan	07/25/02	07/01/22	0.50%	2,975,000	2,659,130	315,870
2014 WA State COP - Six Ambulances	08/28/14	06/01/24	2.13%	867,507	467,840	399,667
2015 WA State COP - LED Lights	09/24/15	12/01/27	2.70%	3,205,000	1,105,000	2,100,000
Total Other General Obligation Debt				**7,047,507**	**4,231,970**	**2,815,537**
Total Long Term General Debt				**$ 39,882,507**	**$ 13,661,970**	**$ 26,220,537**

* 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
2021	2,155,000	928,155	515,486	103,755	3,702,396
2022	2,305,000	855,355	530,232	84,969	3,775,556
2023	2,430,000	777,455	392,287	65,440	3,665,182
2024	2,635,000	685,805	402,532	53,307	3,776,644
2025	8,940,000	593,030	310,000	35,869	9,878,899
Future	4,940,000	233,250	665,000	30,838	5,869,088
	$ 23,405,000	**$ 4,073,050**	**$ 2,815,537**	**$ 374,178**	**$ 30,667,765**

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.

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 12/31/2020	Principal Remaining 12/31/2020
Revenue Bonds						
2011 Sewer	09/27/11	08/01/41	2.00%-5.00%	42,655,000	4,660,000	37,995,000
2015 Water/Sewer Refunding	11/10/15	08/01/26	2.17%	4,035,000	1,556,000	2,479,000
2020 Water/Sewer Refunding	09/09/20	08/01/43	2.00-5.00%	18,935,000	-	18,935,000
Total Revenue Bonds				**65,625,000**	**6,216,000**	**59,409,000**
Public Works Trust Loans and Notes						
PWTF Water Main Replacement	07/25/02	07/01/22	0.50%	1,938,000	1,733,433	204,567
DOH Water Pre-treatment Plant	05/27/15	10/01/34	1.50%	10,652,884	645,591	10,007,293
EDI North End Regional Stormwater Facility	12/18/15	12/18/22	1.00%	1,675,000	1,184,463	490,537
DOE L1200033 Padden Creek Daylighting	05/10/13	12/31/36	2.60%	1,426,000	264,330	1,161,670
DOE L1300017 Squalicum Crk Re-route Ph I	07/01/15	12/31/36	2.70%	528,632	81,864	446,768
DOE L1400010 Squalicum Crk Re-route Ph II	07/01/15	12/31/36	2.30%	543,536	80,466	463,070
DOE L1400025 Texas/Columbia Storm Mains	12/31/14	12/31/23	1.10%	1,414,000	626,851	787,149
DOE EL160594 Squalicum Crk Re-route Ph III	11/09/16	12/31/38	2.40%	513,996	-	513,996
DOE EL180465 Squalicum Crk Reroute Ph IV	10/31/20	06/30/43	1.50%	181,812	-	181,812
DOE EL190008 Roeder Lift Station Imprv	06/01/18	06/01/40	1.50%	458,350	-	458,350
Total Other Obligations Debt				**19,332,210**	**4,616,998**	**14,715,212**
Total Long Term General Debt				**$ 84,957,210**	**$ 10,832,998**	**$ 74,124,212**

Annual Estimated Debt Service Requirement on Revenue Debt

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2021	2,155,000	928,155	515,486	103,755	3,702,396
2022	2,305,000	855,355	530,232	84,969	3,775,556
2023	2,430,000	777,455	392,287	65,440	3,665,182
2024	2,635,000	685,805	402,532	53,307	3,776,644
2025	8,940,000	593,030	310,000	35,869	9,878,899
Future	4,940,000	233,250	665,000	30,838	5,869,088
	$ 23,405,000	**$ 4,073,050**	**$ 2,815,537**	**$ 374,178**	**$ 30,667,765**

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 online.

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 2021 is $2,399 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 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
POLICE DEPARTMENT					
Accounting Technician	2.0	2.0	2.0	*Local 1937*	$3,995 - $4,763
Code Compliance Officer	2.0	2.0	2.0	*Teamster 231*	$5,918 - $7,171
Corporal	8.0	8.0	8.0	*Police Guild*	$8,322 - $8,829
Crime Analyst	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Crime Scene Investigators	4.0	4.0	4.0	*Police Guild*	$7,845 - $8,322
Deputy Chief of Police	2.0	2.0	2.0	*Non-Union*	$13,149
Detectives	11.0	11.0	11.0	*Police Guild*	$7,845 - $8,322
Encampment Cleanup Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,526 - $7,905
Evidence and ID Officer	2.0	2.0	2.0	*Police Guild*	$8,322 - $8,829
Lieutenants	6.0	6.0	6.0	FOP	$10,856
Neighborhood Code Compliance Officer	1.0	1.0	1.0	*Local 1937*	$4,763 - $5,691
Parking Enforcement Officer	4.0	4.0	4.0	*Local 1937*	$3,995 - $4,763
Patrol Officers (includes temp CSIs & Detectives)	68.0	67.0	67.0	*Police Guild*	$6,098 - $7,845
Police Chief	1.0	1.0	1.0	*Non-Union*	$13,841
Police Department Systems Specialist	1.0	1.0	1.0	*Teamster 231*	$6,526 - $7,905
Police Records Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Police Support Services Specialist	15.0	15.0	15.0	*Local 1937*	$3,995 - $4,763
Program Technician	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Record Bureau Supervisor	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Sergeants	15.0	15.0	15.0	*Police Guild*	$8,821 - $9,359
Tech Support & Applications Specialist	1.0	1.0	1.0	*Local 1937*	$5,691 - $6,798
Tech. Support & Training Spec.	1.0	1.0	1.0	*Local 1937*	$5,361 - $6,401
Traffic Officers	6.0	6.0	6.0	*Police Guild*	$7,845 - $8,322
Warrant Officer	2.0	2.0	2.0	*Local 1937*	$5,061 - $6,035
What-Comm Depart Systems Analyst	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
What-Comm Deputy Director	1.0	1.0	1.0	*Non-Union*	$8,136 - $9,890
What-COMM GIS Analyst	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	29.0	29.0	29.0	*W-C Disp Guild*	$4,323 - $7,185
Subtotal Regular Employees	**189.0**	**188.0**	**188.0**		
Temporary Labor	0.4	0.4	0.4	*Non-Union*	
TOTAL POLICE DEPARTMENT	**189.4**	**188.4**	**188.4**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*26.0*	*26.0*	*26.0*	*Local 1937*	
Uniformed Employee Group	*114.0*	*113.0*	*113.0*	*Police Guild*	
Non-Represented Employee Group	*5.0*	*5.0*	*5.0*	*Non-Union*	
Police Lieutenants Employee Group	*6.0*	*6.0*	*6.0*	FOP	
Public Safety Dispatch Group	*29.0*	*29.0*	*29.0*	*W-C Disp Guild*	
Supervisor/Professional Employee Group	*9.0*	*9.0*	*9.0*	*Teamster 231*	
Temporary Labor Employee Group	*0.4*	*0.4*	*0.4*	*Non-Union*	

Fire Department

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
FIRE DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	*Local 1937*	*$3,995 - $4,763*
Administrative Secretary	1.0	1.0	1.0	*Local 1937*	*$3,995 - $4,763*
Assistant Fire Chief	2.0	2.0	2.0	*Non-Union*	*$13,149*
Battalion Chiefs	4.0	4.0	4.0	*IAFF 106S*	*$10,339 - $10,722*
Captains	41.0	41.0	41.0	*IAFF 106*	*$8,519 - $9,574*
Division Chief	2.0	2.0	2.0	*IAFF 106S*	*$10,339 - $10,722*
Emergency Mgmt Plans Coordinator	1.0	1.0	1.0	*Teamster 231*	*$6,525 - $7,905*
Fire Administrative Manager	1.0	1.0	1.0	*Teamster 231*	*$6,851 - $8,300*
Fire Chief	1.0	1.0	1.0	*Non-Union*	*$13,841*
Fire Inspectors	3.0	3.0	3.0	*IAFF 106*	*$8,519 - $9,574*
Fire Marshal-Life Safety Division Chief	1.0	1.0	1.0	*IAFF 106S*	*$10,339 - $10,722*
Fire Systems Analyst	1.0	1.0	1.0	*Teamster 231*	*$7,194 - $8,715*
Fire/EMS Dispatch Supervisor	1.0	1.0	1.0	*AFSCME 114F*	*$6,368 - $7,167*
Fire/EMS Dispatcher, Dispatcher in Trng	14.0	14.0	14.0	*AFSCME 114F*	*$4,339 - $4,469*
Firefighters, FF/Paramedics, FF/Inspectors	99.0	99.0	99.0	*IAFF 106*	*$6,206 - $7,873*
Medical Services Officer	1.0	1.0	1.0	*IAFF 106S*	*$10,339 - $10,722*
Office Assistant 2	1.0	1.0	1.0	*Local 1937*	*$3,338 - $3,995*
Permit Technician	1.0	1.0	1.0	*Local 1937*	*$4,495 - $5,361*
Program Manager 1	1.0	1.0	1.0	*Non-Union*	*$6,831 - $8,304*
Secretary 3	1.0	1.0	1.0	*Local 1937*	*$3,552 - $4,238*
TOTAL FIRE DEPARTMENT	**178.0**	**178.0**	**178.0**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*5.0*	*5.0*	*5.0*	Local 1937	
Fire Uniformed Employee Group	*143.0*	*143.0*	*143.0*	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	*3.0*	*3.0*	*3.0*	Teamster 231	

Municipal Court

DEPARTMENT	REVISED	Proposed		Employee	Monthly Salary
	2020	2021	2022	Group	Range 2021
JUDICIAL SERVICES DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	*Local 1937*	$3,995 - $4,763
Chief Deputy Court Clerk	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Court Administrator	1.0	1.0	1.0	*Non-Union*	$11,074
Court Commissioner	1.0	1.0	1.0	*Non-Union*	$11,073
Court Process Specialist	5.0	5.0	5.0	*Local 1937*	$3,765 - $4,495
Jail Alternatives & Diversions Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Lead Court Process Specialist	3.0	3.0	3.0	*Local 1937*	$3,995 - $4,763
Municipal Court Judge	1.0	1.0	1.0	*Elected*	$13,841
Program Technician	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
TOTAL JUDICIAL SERVICES	**15.0**	**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*	*Local 1937*	
Non-Represented Employee Group	*3.0*	*3.0*	*3.0*	*Non-Union*	
Supervisor/Professional Employee Group	*2.0*	*2.0*	*2.0*	*Teamster 231*	

Budgeted Positions - Planning and Community Development

Planning and Community Development Department

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
PLANNING AND COMMUNITY DEVELOPMENT					
Administrative Secretary	1.0	1.0	1.0	*Local 1937*	$3,995 - $4,763
Building Inspector 1, 2	3.0	3.0	3.0	*Local 1937*	$5,061 - $6,401
Building Official	1.0	1.0	1.0	*Teamster 231*	$8,329 - $10,093
Business System Analyst	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Contract Accounting Specialist	1.0	1.0	1.0	*Local 1937*	$4,495 - $5,361
Department Manager 2	2.0	2.0	2.0	*Non-Union*	$8,136 - $9,890
Development Specialist 2	2.5	2.6	2.6	*Teamster 231*	$6,214 - $7,529
Economic Development Manager	1.0	1.0	1.0	*Non-Union*	$8,624 - $9,983
Electrial/Building Inspector (Combination)	2.0	2.0	2.0	*Local 1937*	$5,691 - $6,798
Housing & Services Program Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Housing Program Specialist	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Housing Rehab. Specialist	1.0	1.0	1.0	*Local 1937*	$4,763 - $5,691
Office Assistant 2	3.0	3.0	3.0	*Local 1937*	$3,338 - $3,995
Office Assistant 3	1.0	1.0	1.0	*Local 1937*	$3,552 - $4,238
Permit Center Supervisor	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Permit Technician	3.0	3.0	3.0	*Local 1937*	$4,495 - $5,361
Planner 1, 2	10.0	10.0	10.0	*Teamster 231*	$5,636 - $7,529
Planner, Senior	4.0	4.0	4.0	*Teamster 231*	$7,194 - $8,715
Planning & Comm. Dev. Director	1.0	1.0	1.0	*Non-Union*	$13,841
Planning Code Compliance Officer	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Planning Senior GIS Analyst	2.0	2.0	2.0	*Teamster 231*	$6,851 - $8,300
Plans Examiner	2.0	2.0	2.0	*Local 1937*	$6,035 - $7,209
Program Administration Specialist	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Senior Building Inspector	1.0	1.0	1.0	*Local 1937*	$6,035 - $7,209
Subtotal Regular Employees	**47.5**	**47.6**	**47.6**		
Temporary Labor	1.5	1.5	1.5	Temporary	
TOTAL PLANNING DEPARTMENT	**49.0**	**49.1**	**49.1**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*18.0*	*18.0*	*18.0*	*Local 1937*	
Non-Represented Employee Group	*4.0*	*4.0*	*4.0*	*Non-Union*	
Supervisor/Professional Employee Group	*25.5*	*25.6*	*25.6*	*Teamster 231*	
Temporary Labor Employee Group	*1.5*	*1.5*	*1.5*	Temporary	

Hearing Examiner

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
HEARING EXAMINER					
Administrative Assistant	0.5	0.5	0.5	*Non-Union*	$4,285 - $5,208
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 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2020
PARKS AND RECREATION					
Accounting Assistant 2	1.0	1.0	1.0	*Local 1937*	$3,552 - $4,238
Aquatic Center Main Cashier	1.5	1.5	1.5	*Local 1937*	$2,482 - $2,969
Aquatics Manager	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Athlectic Facility Supervisor	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Custodial Maint. Worker 1	1.0	1.0	1.0	*Local 1937*	$2,969 - $3,552
Department Manager 1	3.0	3.0	3.0	*Non-Union*	$7,675 - $9,329
Ed Programs/Activities Coordinator	4.8	4.8	4.8	*Local 1937*	$4,238 - $5,061
Landscape Architect	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Office Assistant 2	2.0	2.0	2.0	*Local 1937*	$3,338 - $3,995
Office Assistant 3	2.0	2.0	2.0	*Local 1937*	$3,552 - $4,238
Park Administrative Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Park Arborist	1.0	1.0	1.0	*Local 1937*	$4,763 - $5,691
Park Facilities Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Park Grounds Maintenance Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Park Planning & Development Coordinator	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Park Project Manager	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Park Project Specialist	1.0	1.0	1.0	*Local 1937*	$4,495 - $5,361
Park Specialist	7.0	7.0	7.0	*Local 1937*	$4,763 - $5,691
Park Technician	16.0	16.0	16.0	*Local 1937*	$4,035 - $4,812
Park Volunteer Coordinator	2.0	2.0	2.0	*Local 1937*	$4,238 - $5,061
Park Worker	6.0	6.0	6.0	*Local 1937*	$3,552 - $4,238
Parks & Recreation Director	1.0	1.0	1.0	*Non-Union*	$13,058
Parks Maintenance Aide 2	0.8	0.8	0.8	*Local 1937*	$2,482 - $2,969
Parks Maintenance Aide 3	7.5	7.5	7.5	*Local 1937*	$2,801 - $3,338
Project Engineer Parks	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
Recreation Instructor	3.0	3.0	3.0	*Local 1937*	$2,801 - $3,338
Recreation Supervisor	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Security & Information Attendant	1.0	1.0	1.0	*Local 1937*	$2,969 - $3,552
Subtotal Regular Employees	**71.6**	**71.6**	**71.6**		
Temporary Labor	22.1	22.1	22.1	*Non-Union*	
TOTAL PARKS AND RECREATION	**93.7**	**93.7**	**93.7**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*57.6*	*57.6*	*57.6*	*Local 1937*	
Non-Represented Employee Group	*4.0*	*4.0*	*4.0*	*Non-Union*	
Supervisor/Professional Employee Group	*10.0*	*10.0*	*10.0*	*Teamster 231*	
Temporary Labor Employee Group	*22.1*	*22.1*	*22.1*	*Non-Union*	

Library

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
LIBRARY					
Administrative Assistant	1.0	1.0	1.0	*Non-Union*	$4,285 - $5,208
Head of Public Services	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Librarian 1	0.5	0.6	0.6	*AFSCME 114L*	$5,221 - $7,063
Librarian 2	6.0	6.0	6.0	*AFSCME 114L*	$5,469 - $7,399
Librarian 3	1.0	1.0	1.0	*AFSCME 114L*	$6,093 - $8,243
Library Clerk	9.3	9.3	9.3	*Local 1937*	$3,338 - $3,995
Library Communications/Programming Mgr	1.0	1.0	1.0	*Non-Union*	$6,079 - $7,389
Library Director	1.0	1.0	1.0	*Non-Union*	$11,074
Library Specialist 1	4.5	4.5	4.5	*Local 1937*	$3,552 - $4,238
Library Specialist 2	3.0	3.0	3.0	*Local 1937*	$3,765 - $4,495
Library Specialist 3	1.0	1.0	1.0	*Local 1937*	$4,495 - $5,361
Library Supervisor of Materials & Distrib	1.0	1.0	1.0	*Teamster 231*	$5,636 - $6,828
Library Supervisor of Public Services	1.0	1.0	1.0	*Teamster 231*	$5,636 - $6,828
Program Manager 2	1.0	1.0	1.0	*Non-Union*	$7,241 - $8,801
Security Info Attendant	2.0	2.0	2.0	*Local 1937*	$2,969 - $3,552
Subtotal Regular Employees	**34.3**	**34.4**	**34.4**		
Temporary Labor	13.9	13.9	13.9	*Non-Union*	
TOTAL LIBRARY	**48.2**	**48.3**	**48.3**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*19.8*	*19.8*	*19.8*	*Local 1937*	
Non-Represented Employee Group	*4.0*	*4.0*	*4.0*	*Non-Union*	
Professional Librarians Employee Group	*7.5*	*7.6*	*7.6*	*AFSCME 114L*	
Supervisor/Professional Employee Group	*3.0*	*3.0*	*3.0*	*Teamster 231*	
Temporary Labor Employee Group	*13.9*	*13.9*	*13.9*	*Non-Union*	

Museum

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
MUSEUM					
Exhibits Assistant	1.0	1.0	1.0	*Local 1937*	$3,338 - $3,995
Museum Director	1.0	1.0	1.0	Non-Union	$10,280
Museum Technician	1.0	1.0	1.0	*Local 1937*	$3,995 - $4,763
Museum Visitor Services Attendants	1.4	1.4	1.4	*Local 1937*	$2,969 - $3,552
Subtotal Regular Employees	**4.4**	**4.4**	**4.4**		
TOTAL MUSEUM	**4.4**	**4.4**	**4.4**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*3.4*	*3.4*	*3.4*	*Local 1937*	
Non-Represented Employee Group	*1.0*	*1.0*	*1.0*	Non-Union	

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
HUMAN RESOURCES DEPARTMENT					
Financial Technician	2.3	0.0	0.0	*Non-Union*	$3,813 - $4,635
Financial Payroll Technician 1	0.0	0.8	0.8	*Non-Union*	$3,813 - $4,635
Financial Payroll Technician 2	0.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Human Resources Analyst	2.0	2.0	2.0	*Non-Union*	$5,735 - $6,971
Human Resources Analyst, Senior	3.0	3.0	3.0	*Non-Union*	$6,444 - $7,832
Human Resources Assistant	1.0	1.0	1.0	*Non-Union*	$4,042 - $4,913
Human Resources Director	0.0	1.0	1.0	*Non-Union*	$13,058
Human Resources Generalist	2.0	2.0	2.0	*Non-Union*	$5,104 - $6,203
Payroll Lead	0.0	0.0	0.0	*Non-Union*	$4,815 - $5,853
Payroll Supervisor	1.0	0.0	0.0	*Non-Union*	$5,735 - $6,971
Program Manager 1	0.0	1.0	1.0	*Non-Union*	$5,735 - $6,971
Program Manager 2	2.0	2.0	2.0	*Non-Union*	$7,241 - $8,801
Program Specialist	2.6	2.6	2.6	*Non-Union*	$5,104 - $6,203
Program Technician	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Subtotal Regular Employees	**16.9**	**17.4**	**17.4**		
Temporary Labor	0.5	0.5	0.5	*Temporary*	
TOTAL HUMAN RESOURCES DEPT.	**17.4**	**17.9**	**17.9**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	*16.9*	*17.4*	*17.4*	*Non-Union*	
Temporary Labor Employee Group	*0.5*	*0.5*	*0.5*	*Temporary*	

Information Technology Services Department

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
INFORMATION TECHNOLOGY SERVICES DEPARTMENT					
Accounting Technician	1.0	1.0	1.0	*Local 1937*	$3,995 - $4,763
Applications Manager	1.0	1.0	1.0	*Non-Union*	$8,624 - $10,482
GIS Project & Services Administrator	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
Information Tech. Serv. Director	1.0	1.0	1.0	*Non-Union*	$13,058
IT Senior GIS Analyst	2.0	2.0	2.0	*Teamster 231*	$6,851 - $8,300
Network Analyst	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Network Operations Manager	1.0	1.0	1.0	*Teamster 231*	$7,932 - $9,611
Network Telecommunications Analyst	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Office Assistant 2	1.0	1.0	1.0	*Local 1937*	*$3,338 - $3,995*
Senior Applications Development Analyst	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Senior Project Manager/Database Admin	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Systems Analyst 2	2.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Systems Process Analyst	3.0	3.0	3.0	*Teamster 231*	$7,194 - $8,715
Tech. Support & Applications Spec.	2.0	2.0	2.0	*Local 1937*	$5,691 - $6,798
Tech. Support & Training Spec.	4.6	4.6	4.6	*Local 1937*	$5,361 - $6,401
Technical Systems Administrator	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Technical Services Manager	1.0	1.0	1.0	*Teamster 231*	$7,932 - $9,611
Television Production Assistant	1.0	0.8	0.8	*Local 1937*	$4,495 - $5,361
TV Station Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Web Systems Analyst	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
TOTAL INFO TECH SERVICES DEPT.	**28.6**	**27.4**	**27.4**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*9.6*	*9.4*	*9.4*	*Local 1937*	
Non-Represented Employee Group	*2.0*	*2.0*	*2.0*	Non-Union	
Supervisor/Professional Employee Group	*17.0*	*16.0*	*16.0*	*Teamster 231*	

Finance Department

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
FINANCE DEPARTMENT					
Accountant 2	1.0	1.0	1.0	*Teamster 231*	*$6,214 - $7,529*
Accountant 3	2.0	2.0	2.0	*Teamster 231*	*$6,851 - $8,300*
Accounting Assistant 1	1.0	1.0	1.0	*Local 1937*	*$3,338 - $3,995*
Accounting Assistant 2	3.0	3.0	3.0	*Local 1937*	*$3,552 - $4,238*
Accounting Technician	5.0	5.0	5.0	*Local 1937*	*$3,995 - $4,763*
Administrative Assistant	1.0	1.0	1.0	*Non-Union*	*$4,285 - $5,208*
Budget Analyst	1.0	1.0	1.0	*Non-Union*	*$5,735 - $6,971*
Department Manager 2	1.0	1.0	1.0	*Non-Union*	*$8,136 - $9,890*
Finance Business Systems Analyst	1.0	1.0	1.0	*Teamster 231*	*$6,214 - $7,529*
Finance Director	1.0	1.0	1.0	*Non-Union*	*$13,841*
Office Assistant 2	2.0	2.0	2.0	*Local 1937*	*$3,338 - $3,995*
Program Manager 2	2.0	2.0	2.0	*Non-Union*	*$7,241 - $8,801*
Records Management Coordinator	1.0	1.0	1.0	*Local 1937*	*$4,495 - $5,361*
Revenue Coordinator	1.0	1.0	1.0	*Teamster 231*	*$6,525 - $7,905*
TOTAL FINANCE DEPARTMENT	**23.0**	**23.0**	**23.0**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*12.0*	*12.0*	*12.0*	*Local 1937*	
Non-Represented Employee Group	*6.0*	*6.0*	*6.0*	*Non-Union*	
Supervisor/Professional Employee Group	*5.0*	*5.0*	*5.0*	*Teamster 231*	

Legal Department

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	*Non-Union*	$6,444 - $7,832
Assistant City Attorney, Senior	4.8	4.8	4.8	*Non-Union*	$8,543 - $10,385
City Attorney	1.0	1.0	1.0	*Non-Union*	$13,841
Deputy City Attorney	1.0	1.0	1.0	*Non-Union*	$9,055 - $11,006
Legal Administrative Assistant	0.7	0.7	0.7	*Non-Union*	$4,815 - $5,853
Legal Assistant	1.0	1.0	1.0	*Non-Union*	$4,244 - $5,159
Legal Process Technician	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Office Technician	0.5	0.5	0.5	*Non-Union*	$3,597 - $4,372
Program Specialist	1.0	1.0	1.0	*Non-Union*	$5,104 - $6,203
TOTAL LEGAL	**13.0**	**13.0**	**13.0**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Represented Employee Group	*13.0*	*13.0*	*13.0*	*Non-Union*	

Executive Department - Mayor's Office

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2021	Employee Group	Monthly Salary Range 2021
EXECUTIVE DEPARTMENT					
Communications Director	1.0	1.0	1.0	*Non-Union*	$7,675 - $9,329
Deputy Administrator	1.0	1.0	1.0	*Non-Union*	$13,058
Executive Assistant	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Office Technician	1.0	1.0	1.0	*Non-Union*	$3,393 - $4,124
Program Technician	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Mayor	1.0	1.0	1.0	*Elected*	$14,533
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*	*Non-Union*	

Legislative Department - Council Office

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
LEGISLATIVE					
Council Members	7.0	7.0	7.0	*Elected*	$2,399
Program Technician	1.0	1.0	1.0	*Non-Union*	$4,815 - $5,853
Senior Legislative Policy Analyst	1.0	1.0	1.0	*Non-Union*	$6,079 - $7,389
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 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
PUBLIC WORKS					
Accounting Assistant 2	1.0	1.0	1.0	*Local 1937*	$3,552 - $4,238
Accounting Technician	3.0	3.0	3.0	*Local 1937*	$3,995 - $4,763
ADA Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Administrative Secretary	2.0	2.0	2.0	*Local 1937*	$3,995 - $4,763
Aquatic Invasive Species Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Aquatic Invasive Species Prevention Prog Staff	1.5	1.5	1.5	*Local 1937*	$2,801 - $3,338
Assistant Director	3.0	3.0	3.0	*Non-Union*	$9,598 - $11,667
Associate Engineering Technician	3.0	3.0	3.0	*Local 1937*	$3,995 - $4,763
Buyer	2.0	2.0	2.0	*Local 1937*	$4,495 - $5,361
Chief Operator Water	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Chief Operator Wastewater	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Climate Energy Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Communications & Electronics Manager	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
Communications Electronics Specialist	3.0	3.0	3.0	*Local 1937*	$5,691 - $6,798
Construction Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Contract Specialist	2.0	2.0	2.0	*Local 1937*	$4,495 - $5,361
Custodial Maintenance Lead	0.0	2.0	2.0	*Local 1937*	$2,969 - $3,552
Custodial Maint. Worker 1	15.0	13.0	13.0	*Local 1937*	$3,338 - $3,995
Custodial Maintenance Supervisor	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Department Manager 2	4.0	4.0	4.0	*Non-Union*	$8,136 - $9,890
Director of Public Works	1.0	1.0	1.0	*Non-Union*	$13,841
Ed Programs/Activities Coordinator	2.8	2.8	2.8	*Local 1937*	$4,238 - $5,061
Engineering Assistant	1.0	1.0	1.0	*Local 1937*	$5,361 - $6,401
Engineering Technician	4.0	4.0	4.0	*Local 1937*	$4,495 - $5,361
Environmental Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Environmental Education Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Environmental Mitigation Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Facilities Manager	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
Facilities Project Manager	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Fleet Maint. Mechanic 3, 4, 5	7.0	7.0	7.0	*Local 1937*	$4,763 - $6,401
Fleet Manager	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
GIS Technician, Senior	2.0	2.0	2.0	*Local 1937*	$5,361 - $6,401
Habitat & Restoration Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Incinerator Operator 1	2.0	2.0	2.0	*Local 1937*	$5,361 - $6,401
Lab Technician	4.0	4.0	4.0	*Local 1937*	$4,763 - $5,691
Lead Buyer	1.0	1.0	1.0	*Local 1937*	$6,035 - $7,209
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	*Local 1937*	$5,691 - $6,798
Maintenance Specialist	4.0	4.0	4.0	*Local 1937*	$6,401 - $7,647
Maintenance Supervisor Plants	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Maintenance Supervisor Stormwater	2.0	2.0	2.0	*Teamster 231*	$6,851 - $8,300
Maintenance Supervisor Streets	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Maintenance Supervisor Wastewater	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Maintenance Supervisor Water Facilities	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Maintenance Supervisor Water Standards	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Maintenance Worker 3	7.0	7.0	7.0	*Local 1937*	$4,238 - $5,061

DEPARTMENT	REVISED 2020	Proposed 2021	Proposed 2022	Employee Group	Monthly Salary Range 2021
PUBLIC WORKS Continued					
Natural Resources Program Tech-1,2,3	4.0	4.0	4.0	*Local 1937*	$4,495 - $6,401
Office Assistant 2	2.0	2.0	2.0	*Local 1937*	$3,338 - $3,995
Office Assistant 3	2.0	2.0	2.0	*Local 1937*	$3,552 - $4,238
Operations Data Assistant	1.0	1.0	1.0	*Local 1937*	$3,995 - $4,763
Plant Operator IT, 1,2,3,4	14.0	14.0	14.0	*Local 1937*	$4,763 - $7,647
Plants Maintenance Tech 1, 2, 3	10.0	10.0	10.0	*Local 1937*	$4,238 - $6,401
Program Assistant	1.0	1.0	1.0	*Local 1937*	$3,338 - $3,995
Program Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Program Manager 2	2.0	2.0	2.0	*Non-Union*	$7,241 - $8,801
Project Accounting Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
Project Engineer Capital/Development	7.0	7.0	7.0	*Teamster 231*	$7,554 - $9,153
Project Records Coordinator	1.0	1.0	1.0	*Local 1937*	$4,238 - $5,061
Property Acquisition Specialist	1.0	1.0	1.0	*Local 1937*	$5,361 - $6,401
Public Works Administrative Supervisor	1.0	1.0	1.0	*Teamster 231*	$6,525 - $7,905
Public Works Depart Systems Analyst	3.0	3.0	3.0	*Teamster 231*	$6,214 - $7,529
Purchasing Manager	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
PW Commun & Outreach Coordinator	1.0	1.0	1.0	*Teamster 231*	$6,214 - $7,529
PW Financial Services Manager	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Real Property Manager	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Safety Specialist	1.0	1.0	1.0	*Local 1937*	$5,361 - $6,401
Senior Construction Inspector	4.8	4.8	4.8	*Local 1937*	$5,361 - $6,401
Senior Permits Reviewer	3.0	3.0	3.0	*Local 1937*	$5,061 - $6,035
Senior Surface Water Technician	1.0	1.0	1.0	*Local 1937*	$5,361 - $6,401
Senior Surveyor	1.0	1.0	1.0	*Local 1937*	$4,763 - $5,691
Service Representative 1, 2	3.0	3.0	3.0	*Local 1937*	$3,765 - $5,061
Service Writer	1.0	1.0	1.0	*Local 1937*	$4,238 - $5,061
Surface & Stormwater Utility Manager	1.0	1.0	1.0	*Teamster 231*	$7,554 - $9,153
Survey Services Coordinator	1.0	1.0	1.0	*Teamster 231*	$5,918 - $7,171
Technical Supervisor Water Quality	1.0	1.0	1.0	*Teamster 231*	$7,194 - $8,715
Traffic Operations Engineer	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Traffic Signal Technician 1, 2,3	4.0	4.0	4.0	*Local 1937*	$4,763 - $7,209
Traffic Worker 1, 2, 3, 4	7.0	7.0	7.0	*Local 1937*	$3,765 - $5,361
Transportation Planner	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Utility Operations Engineer	1.0	1.0	1.0	*Teamster 231*	$6,851 - $8,300
Utility Worker 1, 2, 3, 4, 5	54.0	54.0	54.0	*Local 1937*	$3,765 - $6,035
Warehouse Worker	4.0	4.0	4.0	*Local 1937*	$4,238 - $5,061
Water Quality Specialist	2.0	2.0	2.0	*Teamster 231*	$6,525 - $7,905
Subtotal Regular Employees	**245.1**	**245.1**	**245.1**		
Temporary Labor	22.4	22.4	22.4	Temporary	
TOTAL PUBLIC WORKS	**267.5**	**267.5**	**267.5**		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	*188.1*	*188.1*	*188.1*	*Local 1937*	
Non-Represented Employee Group	*10.0*	*10.0*	*10.0*	*Non-Union*	
Supervisor/Professional Employee Group	*47.0*	*47.0*	*47.0*	*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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	77.1	79.3	76.5	76.0	77.0	75.0	78.1	80.4	80.9	80.9
Supervisors and Professionals	96.0	100.5	102.0	105.8	107.1	107.1	118.5	121.5	120.6	120.6
Professional Librarians	7.0	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.6	7.6
Emergency Med Svcs Dispatch	13.0	13.0	13.0	13.0	13.0	15.0	15.0	15.0	15.0	15.0
Fire Supervisors	8.0	7.0	7.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0
Firefighters	127.5	123.5	120.0	121.0	129.0	129.0	133.0	143.0	143.0	143.0
Police Uniformed	101.0	103.0	105.0	106.0	108.0	110.0	112.0	114.0	113.0	113.0
Police Lieutenants	5.0	6.0	6.0	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	29.0	29.0	29.0	29.0	29.0
Non-Uniformed	313.7	325.0	325.1	337.9	338.6	346.1	349.7	348.4	348.2	348.2
TOTAL REGULAR	**783.3**	**799.8**	**797.1**	**815.2**	**828.2**	**841.7**	**865.8**	**881.8**	**880.3**	**880.3**
Temporary Labor	62.5	62.0	68.0	66.0	63.2	63.2	62.3	61.4	61.4	61.4
TOTAL PAID WORKFORCE	**845.8**	**861.8**	**865.1**	**881.2**	**891.4**	**904.9**	**928.1**	**943.2**	**941.7**	**941.7**

Total Budgeted Positions 2013-2022