

2021-22 Preliminary Biennial Budget

City of Bellingham, Washington

Table of Contents

Table of Contents.....	1
Mayor's Budget Message.....	5
City Structure and Services	9
Services Provided by the City	9
Organizational Structure	9
City Organization Chart.....	10
Elected Officials.....	11
Administrative Department Heads	12
Budget Overview.....	13
Preparing the Budget	13
Amending the Budget	13
Budget Control	13
Fund Type Descriptions and Accountability	14
Changes in Estimated Reserve Balances Report.....	17
Balanced Budget	18
Reserves	18
Summary of Estimated Revenues, Expenditures and Reserves by Account Type and Fund Type	19
Account Type Category Definitions.....	20
Revenue Types	20
Expenditure Types	20
Citywide Expenditures by Sub Type for All Funds.....	22
Fund Budgets	23
General Fund.....	23
Special Revenue Funds.....	24
Street Fund	24
Library Gift Fund	25
Environmental Remediation Fund	26
Real Estate Excise Tax Funds.....	26
Police Special Revenue Funds.....	27
Public Safety Dispatch Fund.....	28
Transportation Fund	29
Public, Education and Government Access TV Funds.....	30
Greenways Fund	31
Park Impact Fee Fund	32
Sportsplex Fund	32
Tourism Fund	33
Low Income Housing Fund.....	33
Community Development Block Grant and HOME Funds	34
Debt Funds	35

Table of Contents

Debt Service Funds	35
LID Guaranty Fund	35
Construction Funds	36
Enterprise Funds	37
Water Fund	37
Watershed Sub-Fund	38
Wastewater Fund.....	39
Storm and Surface Water Utility Fund.....	40
Solid Waste Fund (Closed)	41
Cemetery Fund.....	41
Golf Course Fund	42
Parking Services Fund	42
Medic One Fund.....	43
Development Services Fund	44
Internal Service Funds.....	45
Fleet Administration Fund	45
Radio Communications Sub-Fund.....	45
Purchasing & Materials Management Fund	46
Facilities	47
Technology and Telecom Fund	48
Claims and Litigation Fund.....	49
Employee Benefits Funds.....	50
Public Works Administration & Engineering Fund.....	51
Trust Funds.....	51
Fire and Police Pension Funds	51
Permanent Funds	52
Greenways Maintenance Endowment Fund	52
Natural Resources Protection and Restoration Fund	52
Public Facilities District Fund	53
Citywide Total - All Funds.....	54
Department Budgets - Public Safety.....	55
Police Department	55
Budget Summary	55
Fire Department.....	59
Budget Summary	59
Municipal Court.....	63
Budget Summary	63
Department Budgets - Recreation and Culture	64
Parks and Recreation Department.....	64
Budget Summary	64
Library	68
Budget Summary	68
Museum	70

Budget Summary	70
Department Budgets - Planning and Community Development	71
Planning & Community Development Department.....	71
Budget Summary	72
Hearing Examiner	74
Budget Summary	74
Department Budgets - General Government	75
Human Resources Department.....	75
Budget Summary	75
Information Technology Services Department	78
Budget Summary	78
Finance Department	81
Budget Summary	81
Legal Department.....	83
Budget Summary	83
Executive Department	85
Budget Summary	85
Legislative Department.....	86
Budget Summary	86
Non-Departmental	87
Department Budget - Discrete Component Unit	88
Public Facilities District	88
Budget Summary	88
Department Budget - Public Works	89
Public Works Department.....	89
Budget Summary	89
Citywide Total - All Departments	97
2021-2022 Capital Budget and 2021-2026 Capital Facilities Plan	99
Capital Summary by Department.....	99
Capital Summary by Fund	99
Budgeted Positions - Public Safety	107
Police Department	107
Fire Department.....	108
Municipal Court.....	109
Budgeted Positions - Planning and Community Development.....	110
Planning and Community Development Department	110
Hearing Examiner	110
Budgeted Positions - Recreation and Culture	111

Table of Contents

Parks and Recreation Department.....	111
Library	112
Museum	112
Budgeted Positions - General Government	113
Human Resources Department.....	113
Information Technology Services Department	114
Finance Department	115
Legal Department.....	115
Executive Department - Mayor's Office.....	116
Legislative Department - Council Office	116
Budgeted Positions - Public Works	117
Public Works Department.....	117

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

TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Seth Fleetwood

DATE: October 1, 2020

RE: 2021-2022 Biennial Budget

When I took office last January I could not have imagined 2020 unfolding as it has, 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 a proposed 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 greatly 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 proposed 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 proposes no major reductions in services. Instead, it proposes to implement furloughs across the City and freeze 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. I have prioritized 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. Shifting Police Officers to Behavioral Health Officers and GRACE** – The Police Department will transition three existing Police Officer positions to Behavioral Health Officers (BHO). This will bring the total number of Behavioral Health Officers from one to four. Additionally, this proposed budget eliminates one vacant Police Officer position and shifts that funding to double our investment in the GRACE program. We will also develop a proposal, as directed by Council, to create an unarmed 911 co-responder program.
- 2. Addressing Social Justice Issues** – This proposed budget and corresponding work plans will continue the important work of addressing long-standing societal inequities, including continuing 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.
- 3. Increasing our Action on Climate Change** – This proposed 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 has made significant progress this year in establishing a framework for decision making. This item would 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 proposed 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

This page intentionally left blank

City Structure and Services

Services Provided by the City

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

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

Organizational Structure

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

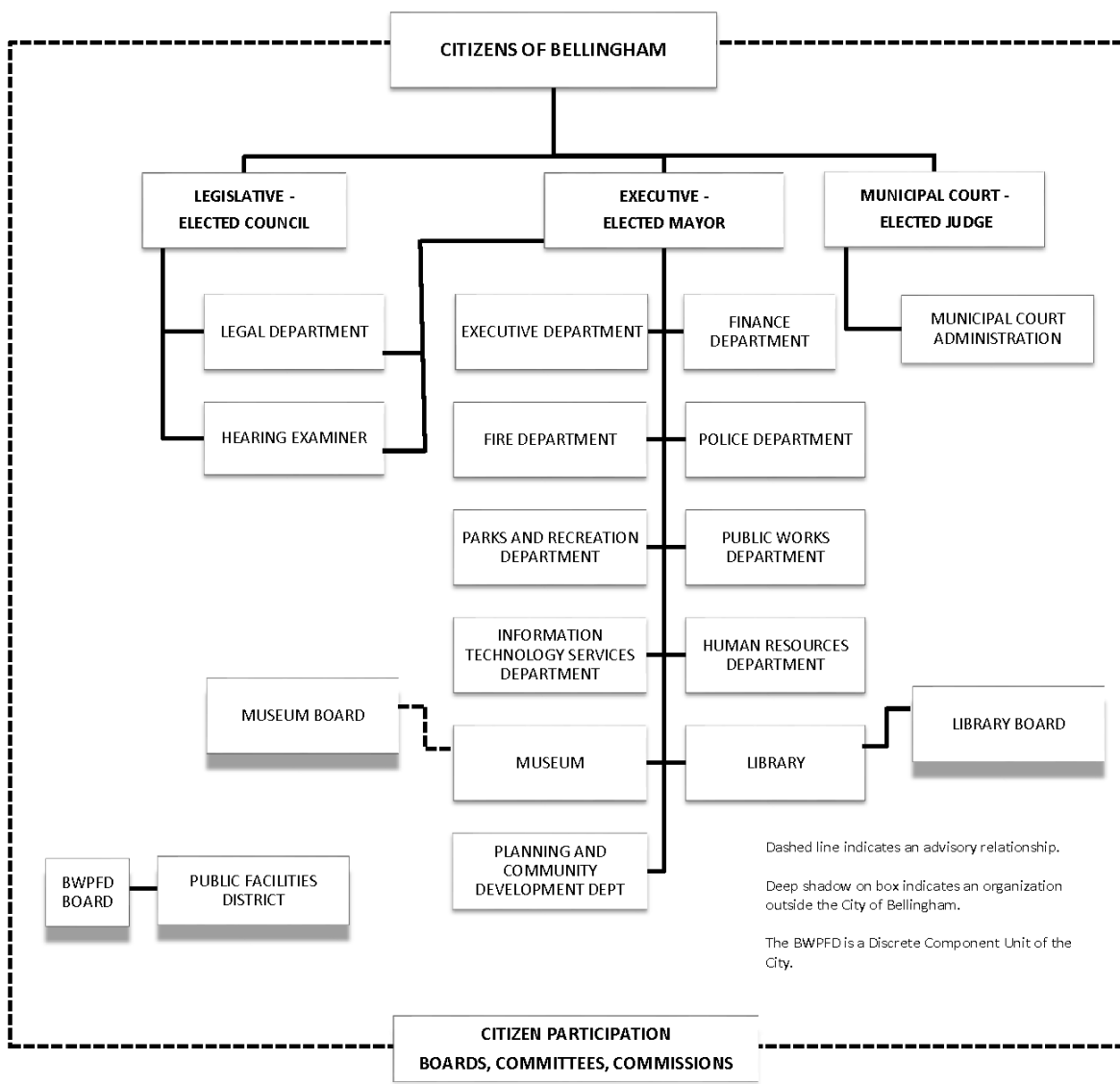
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

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

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

City Organization Chart



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

Elected Officials

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, David Doll	(360) 778-8600
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, Andy 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

Budget Overview

Preparing the Budget

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

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

Amending the Budget

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

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

Budget Control

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

City Council adopts budgets at the department level within the General Fund and at the fund level for all other funds.

Budget Overview

Fund Type Descriptions and Accountability

The structure of the City's accounting follows the system prescribed by the Budgeting, Accounting, and Reporting System (BARS) required by the State of Washington.

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

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

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

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

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

Fund #	Fund Name	Budgetary Responsibility
001 - General Fund: To account for financial resources not accounted for in other funds. The primary operating fund of the City, it supports general government activities, public safety, recreation, and planning and community development.		
001	General Fund	*Shared by most departments
100s - Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital.		
111	Street Fund	Public Works
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 Benefit District Fund	Public Works
162	Public Ed & Govt. (PEG) Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	PEG subfund for restricted revenues

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	Subfund of Water Fund for Watershed
420	Wastewater Fund	Public Works
421	Wastewater LID Spec Assess	Wastewater subfund for LIDs
430	Storm and Surface Water Utility Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
511	Radio Communications	Subfund of Fleet Fund for radio communication operation
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
541	Technology Replacement & Reserve	Tech Replacement subfund
542	Computer Infrastructure	Computer Replacement subfund
543	GIS Administration	GIS Internal Services subfund

Budget Overview

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

Changes in Estimated Reserve Balances Report

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

Fund Number and Name (page 1 of 2)	Estimated Beginning Reserves	2021-22 Biennium Revenues	2021-22 Biennium Expenditures	Estimated Ending Reserves	Change in Est. Ending Balance	Percent Change
001 General Fund	23,695,626	164,768,086	171,959,685	16,504,028	(7,191,598)	-30%
111 Street	6,000,000	38,905,787	42,553,777	2,352,010	(3,647,990)	-61%
126 Library Gift	86,896	100,000	100,052	86,843	(52)	0%
136 Environmental Remediation	7,286,000	3,571,830	4,725,660	6,132,170	(1,153,830)	-16%
141 1st 1/4% REET	6,329,000	3,369,396	8,809,976	888,420	(5,440,580)	-86%
142 2nd 1/4% REET	8,847,000	3,476,790	3,175,862	9,147,928	300,928	3%
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	(12,331)	-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	16,507,233	1,111,915	(84,195)	-7%
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	611,202	765,840	76,352	(154,638)	-67%
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	12,085,720	6,096,142	(1,423)	0%
177 Park Impact	10,079,000	3,869,764	5,937,631	8,011,134	(2,067,866)	-21%
178 Sportsplex	57,604	1,542	-	59,145	1,542	3%
180 Tourism	185,420	2,654,263	1,945,340	894,343	708,923	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	0%
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%
231 Drake Note	-	35,916	35,916	-	-	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	50,011,474	6,890,896	(7,932,104)	-54%
411 Watershed Fund	11,735,000	11,413,587	10,675,197	12,473,390	738,390	6%
420 Wastewater Fund	45,668,000	48,214,622	80,252,959	13,629,664	(32,038,336)	-70%
430 Storm Surface Water Utility	7,884,880	22,042,433	25,995,316	3,931,997	(3,952,883)	-50%
456 Cemetery	297,000	721,949	887,735	131,214	(165,786)	-56%
460 Golf Course	30,000	2,763,940	2,781,049	12,890	(17,110)	-57%
465 Parking Services	735,000	4,697,972	5,387,749	45,223	(689,777)	-94%
470 Medic One	356,058	16,436,447	16,788,307	4,198	(351,860)	-99%
475 Development Services	7,432,000	6,941,050	8,268,943	6,104,107	(1,327,893)	-18%

Budget Overview

Fund Number and Name (page 2 of 2)	Estimated Beginning Reserves	2021-22 Biennium Revenues	2021-22 Biennium Expenditures	Estimated Ending Reserves	Change in Est. Ending Balance	Percent Change
510 Fleet Administration	4,000,000	9,627,267	11,782,389	1,844,878	(2,155,122)	-54%
511 Radio Communications	1,411,000	2,453,141	1,863,288	2,000,853	589,853	42%
520 Purchasing Material Management	808,179	7,112,321	6,766,101	1,154,399	346,220	43%
530 Facilities Administration	1,005,000	35,390,877	35,297,888	1,097,989	92,989	9%
540 Tech and Telecom	471,000	1,408,585	1,053,373	826,212	355,212	75%
541 Technology Repl and Reserve	2,817,000	693,203	3,411,287	98,916	(2,718,084)	-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	888,231	32,006	26,906	528%
550 Claims, Lit & Prop Loss Fund	3,846,000	3,102,938	2,895,925	4,053,013	207,013	5%
561 Unemployment compensation	632,000	298,915	350,798	580,117	(51,883)	-8%
562 Workers Comp Self-Insurance	1,133,000	1,130,325	1,678,058	585,267	(547,733)	-48%
565 Health Benefits Fund	4,000,000	32,160,740	36,051,438	109,302	(3,890,698)	-97%
570 PW Admin & Engineering	575,000	15,918,423	16,413,840	79,583	(495,417)	-86%
612 Firefighter's Pensions	14,185,009	4,754,422	3,838,540	15,100,891	915,882	7%
613 Police Officer's Pensions	9,011,722	346,375	2,204,085	7,154,012	(1,857,710)	-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	2,656,748	2,499,659	4,218,420	157,089	4%
965 Public Facilities District	1,846,000	3,238,503	4,142,303	942,199	(903,801)	-49%
Grand Total	241,681,317	582,579,159	664,497,057	159,763,418	(81,917,899)	-34%

Balanced Budget

Beginning Reserves + Revenues = Expenditures + Ending Reserves

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

Reserves

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

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

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

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

	General Fund	Special Revenue	Debt Funds	Construction Funds	Enterprise Funds	Internal Service	Pension Trust Fund	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	206,145,041
LICENSES AND PERMITS	1,737,800	602,000	-	-	3,733,688	100,000	-	-	-	6,173,488
INTERGOVERNMENTAL REVENUE	6,142,212	42,229,859	-	-	3,087,916	492,608	240,000	2,227,640	-	54,420,235
CHARGES FOR GOODS AND SERVICES	21,499,776	17,771,089	746,536	-	140,117,411	85,143,311	-	-	-	265,278,122
FINES AND PENALTIES	1,198,992	-	-	-	956,202	-	-	-	-	2,155,194
MISCELLANEOUS REVENUE	1,746,933	2,413,138	1,515,865	222,177	3,797,007	798,952	830,796	350,359	79,503	11,754,731
NON REVENUES	-	1,465,993	2,871,440	-	-	-	-	2,026,408	-	6,363,841
OTHER FINANCING SOURCES	-	-	2,585,504	-	1,888,000	25,815,000	-	-	-	30,288,504
TOTAL REVENUE	164,768,087	125,703,297	7,719,345	2,293,482	155,311,371	113,839,870	5,100,796	4,604,407	3,238,503	582,579,159
NON-EXPENDITURES	544,358	8,679,148	-	-	5,100,000	1,015,000	-	-	-	15,338,504
SALARIES AND WAGES	92,008,736	14,725,927	-	-	32,299,713	18,488,991	43,743	-	-	157,567,111
PERSONNEL BENEFITS	32,726,490	6,992,028	-	-	13,680,744	9,108,640	4,209,942	-	-	66,717,845
SUPPLIES	4,784,131	3,541,040	-	-	7,825,680	8,393,947	98,680	-	-	24,643,478
OTHER SERVICES AND CHARGES	41,895,969	84,475,399	-	-	98,080,401	51,473,337	1,690,258	2,517,856	123,846	280,257,068
CAPITAL OUTLAYS (6000 EXP OBJ)	-	28,949,694	-	-	32,375,000	33,299,356	-	-	-	94,624,050
DEBT SERVICE PRINCIPAL	-	565,914	5,515,166	-	6,029,453	-	-	1,465,993	3,134,840	16,711,367
DEBT SERVICE INTEREST/COSTS	-	107,052	1,326,766	-	5,657,738	662,460	-	-	883,617	8,637,634
TOTAL EXPENDITURE	171,959,684	148,036,203	6,841,932	-	201,048,729	122,441,732	6,042,625	3,983,849	4,142,303	664,497,057
Net Surplus/(Deficit)	(7,191,599)	(22,332,906)	877,413	2,293,482	(45,737,358)	(8,601,861)	(941,828)	620,557	(903,801)	(81,917,899)
ESTIMATED ENDING RESERVE BALANCE	16,504,028	39,344,124	4,991,117	10,594,482	43,223,580	12,569,800	22,254,903	9,339,184	942,199	159,763,418

Account Type Category Definitions

The following account categories are used throughout the budget document.

Revenue Types

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

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

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

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

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

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

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

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

Expenditure Types

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

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

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

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

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

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

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

Citywide Expenditures by Sub Type for All Funds

More detailed categories of expenditures, citywide.

EXPENDITURE TYPE	2017 Actual	2018 Actual	2019 Actual	2020 Revised Budget	2021 Preliminary Budget	2022 Preliminary Budget
INVENTORY USED AND ADJUSTMENTS	-	416	(80,807)	80,807	-	-
BAD DEBT EXPENSE	-	-	16,040	(16,040)	-	-
TRANSFERS OUT	6,875,884	9,861,991	8,385,448	12,264,498	8,891,155	5,297,349
INTERFUND LOANS PRINCIPAL	630,430	-	-	1,151,068	570,000	580,000
NON-EXPENDITURES	7,506,314	9,862,407	8,320,681	13,480,333	9,461,155	5,877,349
SALARIES AND WAGES	62,513,004	64,916,820	70,244,392	78,547,751	73,722,316	79,292,301
OVERTIME AND HAZARD DUTY	3,943,611	4,281,897	4,943,285	644,457	2,276,247	2,276,247
SALARIES AND WAGES	66,456,615	69,198,716	75,187,677	79,192,208	75,998,563	81,568,548
PERSONNEL BENEFITS	25,789,695	27,584,947	31,133,004	37,246,209	30,135,357	32,398,888
PENSION & DISABILITY PAYMENTS	1,970,866	1,408,048	1,709,985	2,473,615	2,091,800	2,091,800
PERSONNEL BENEFITS	27,760,561	28,992,995	32,842,989	39,719,823	32,227,157	34,490,688
OFFICE AND OPERATING SUPPLIES	6,198,075	6,651,348	7,655,971	6,775,576	7,405,871	7,434,303
FUEL CONSUMED	556,547	738,317	654,255	786,638	679,360	679,360
PURCHASES FOR RESALE	977,147	1,000,853	1,259,286	2,829,514	2,044,400	2,044,400
SMALL TOOLS AND MINOR EQUIPMENT	2,451,450	2,386,304	3,251,772	1,781,847	2,087,867	2,267,917
WAREHOUSE	1,035,094	483,692	-	-	-	-
SUPPLIES	11,218,313	11,260,514	12,821,284	12,173,575	12,217,498	12,425,980
PROFESSIONAL SERVICES	45,209,955	48,212,393	51,696,964	67,763,700	65,133,405	59,402,532
COMMUNICATION	1,193,596	1,233,335	1,450,071	1,863,788	1,338,716	1,532,291
TRAVEL	281,965	315,047	353,434	513,571	414,226	419,227
TAXES & OPERATING ASSESSMENTS	9,825,991	10,408,102	10,746,382	8,745,205	9,997,019	9,982,069
OPERATING RENTALS AND LEASES	7,941,930	8,420,216	8,445,348	8,483,121	10,504,825	10,302,633
INSURANCE	1,661,564	1,700,862	1,634,337	1,670,428	2,241,983	2,229,016
UTILITY SERVICE	4,739,566	4,642,302	4,775,783	5,083,532	5,091,175	5,068,339
REPAIRS & MAINTENANCE	11,219,813	10,053,900	12,860,888	46,579,407	46,982,397	24,671,236
MISCELLANEOUS	5,427,981	4,455,046	7,931,724	15,600,193	12,445,938	12,500,043
OTHER SERVICES AND CHARGES	87,502,361	89,441,204	99,894,932	156,302,945	154,149,683	126,107,385
INTERGOVERNMENTAL PROF SERV	3,642,064	2,569,935	-	-	-	-
INTERGOVERNMENTAL PAYMENTS	-	-	-	-	-	-
INTERGOVERNMENTAL SERVICES	3,642,064	2,569,935	-	-	-	-
LAND	444,681	6,297,415	1,397,977	7,802,023	5,900,000	4,900,000
BUILDINGS AND STRUCTURES	-	7,500	162,837	14,215,599	24,500,000	-
OTHER IMPROVEMENTS	8,480,542	22,653,461	12,216,184	31,241,929	11,665,000	550,000
MACHINERY AND EQUIPMENT	3,479,476	5,007,792	4,662,461	10,828,180	6,973,312	3,367,037
CONSTRUCTION OF FIXED ASSETS	10,059,787	15,822,686	6,749,465	36,235,845	22,693,701	14,075,000
CAPITAL RENT & LEASE	-	-	-	800,000	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	22,464,486	49,788,854	25,188,923	101,123,575	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
REVENUE BONDS	2,263,000	2,338,000	1,368,000	1,417,000	1,489,750	1,544,667
INTERFUND LOANS REPAYMENT	-	666,058	732,829	-732,829	282,977	282,937
OTHER NOTES	1,053,972	1,407,636	1,891,526	791,263	2,024,694	2,049,485
INTERGOVERNMENTAL LOANS	582,840	820,588	1,303,275	1,359,880	1,501,322	1,633,518
INTERFUND LOAN ISSUANCE	-	-	-	-	1,465,993	-
DEBT SERVICE PRINCIPAL	5,659,812	7,287,282	7,140,630	4,815,313	8,907,746	7,803,621
INTEREST ON INTERFUND DEBT	33,029	78,167	70,190	1,671	53,526	53,526
INTEREST ON LT EXTERNAL DEBT	4,965,788	4,781,905	4,684,051	4,511,394	4,376,656	4,150,525
DEBT REGISTRATION COSTS	3,727	2,726	2,526	277	1,700	1,700
OTHER INTEREST AND DEBT	-	17,500	2,500	(2,500)	-	-
DEBT SERVICE INTEREST/COSTS	5,002,544	4,880,298	4,759,268	4,510,842	4,431,882	4,205,752
TOTAL EXPENDITURE	237,213,070	273,282,206	266,156,385	411,318,615	369,125,697	295,371,360

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	23,461,426	26,607,873	29,989,312	29,280,337	23,695,626	21,866,063
TAXES	64,377,047	67,329,459	68,677,782	70,551,752	65,621,553	66,820,820
LICENSES AND PERMITS	985,712	934,423	910,346	918,900	873,900	863,900
INTERGOVERNMENTAL REVENUE	2,959,119	1,691,894	5,422,004	4,681,043	3,071,106	3,071,106
CHARGES FOR GOODS AND SERVICES	8,179,058	10,222,102	10,988,138	11,493,281	10,629,134	10,870,642
FINES AND PENALTIES	755,587	704,524	644,225	586,846	592,946	606,046
MISCELLANEOUS REVENUE	1,051,996	1,611,751	1,360,387	1,364,124	897,847	849,086
OTHER FINANCING SOURCES	1,405,000	652,107	-	-	-	-
TOTAL REVENUE	79,713,520	83,146,259	88,002,882	89,595,946	81,686,487	83,081,600
NON-EXPENDITURES	2,580,500	2,976,664	1,212,184	393,254	272,185	272,173
SALARIES AND WAGES	39,738,404	41,093,590	45,380,218	46,010,563	44,352,574	47,656,162
PERSONNEL BENEFITS	14,899,727	15,760,504	17,797,745	19,985,447	15,649,609	17,076,881
SUPPLIES	2,541,210	2,431,204	3,047,080	2,318,244	2,377,076	2,407,055
OTHER SERVICES AND CHARGES	14,183,588	15,083,825	19,666,872	23,233,355	20,864,605	21,031,364
OBSOLETE INTERGOVT SERVICES	2,375,920	2,104,246	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	31,831	43,790	32,784	3,193,652	-	-
DEBT SERVICE PRINCIPAL	-	218,498	221,068	(221,068)	-	-
DEBT SERVICE INTEREST/COSTS	5,070	5,974	1,861	-	-	-
TOTAL EXPENDITURE	76,356,251	79,718,295	87,359,812	94,913,446	83,516,049	88,443,635
Net Surplus/(Deficit)	3,357,269	3,427,965	643,070	(5,317,500)	(1,829,563)	(5,362,036)
ESTIMATED ENDING RESERVE BALANCE	26,818,695	30,035,837	30,696,709	23,962,836	21,866,063	16,504,028

001 General Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
Expenditures by Department						
D000 GF - Shared and Non-Departmental	2,660,404	4,081,375	2,885,032	3,937,519	1,514,012	1,480,419
D110 GF - Mayor	893,610	910,404	1,050,969	1,221,263	1,078,420	1,152,748
D120 GF - City Council	568,065	563,541	605,231	668,616	631,556	675,917
D170 GF - Hearing Examiner	92,451	112,670	110,465	151,795	129,514	133,908
D180 GF - Museum	1,534,501	1,546,467	1,350,724	1,373,615	1,337,283	1,413,081
D190 GF - Library	4,447,899	4,707,577	5,153,148	5,866,487	5,235,750	5,776,680
D210 GF - Finance Department	2,117,401	2,239,035	2,208,219	2,474,242	2,215,965	2,450,781
D220 GF - Human Resources	1,281,091	1,375,533	1,662,854	1,910,066	1,708,196	1,831,711
D250 GF - Information Technology Services	2,954,348	3,315,277	3,366,537	3,814,712	2,825,931	3,192,458
D260 GF - Legal	1,678,633	1,742,192	1,979,000	2,119,530	1,892,977	2,020,989
D270 GF - Municipal Court	1,958,398	2,107,121	2,341,088	2,640,661	2,388,631	2,551,062
D400 GF - Parks and Recreation	7,766,129	8,404,104	8,954,182	9,761,402	8,107,629	8,991,837
D500 GF - Planning	2,851,748	3,246,217	3,433,655	6,427,428	3,943,047	4,347,962
D700 GF - Fire	20,374,778	19,227,101	23,504,258	21,819,026	22,177,019	22,599,989
D800 GF - Police	25,176,793	26,139,682	28,754,451	30,727,085	28,330,119	29,824,093
General Fund Total Expenditures	76,356,251	79,718,295	87,359,812	94,913,446	83,516,049	88,443,635

Special Revenue Funds**Street Fund**

111 Street Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	8,172,771	8,877,208	9,004,403	8,138,423	6,000,000	5,138,489
TAXES	8,615,338	9,281,004	9,824,121	9,800,000	9,062,000	9,334,000
LICENSES AND PERMITS	1,050	1,450	700	1,000	1,000	1,000
INTERGOVERNMENTAL REVENUE	4,397,844	12,631,249	3,872,374	12,690,000	14,540,000	2,990,000
CHARGES FOR GOODS AND SERVICES	2,102,859	2,037,605	1,997,727	1,588,713	1,356,000	1,356,000
MISCELLANEOUS REVENUE	683,166	256,878	289,666	184,206	148,354	117,433
OTHER FINANCING SOURCES	-	-	435,571	1,500,000	-	-
TOTAL REVENUE	15,800,258	24,208,187	16,420,159	25,763,919	25,107,354	13,798,433
NON-EXPENDITURES	590,949	684,410	897,692	557,311	859,021	854,981
SALARIES AND WAGES	1,564,465	1,622,353	1,662,013	1,887,882	1,935,847	2,097,919
PERSONNEL BENEFITS	682,229	796,049	899,708	969,436	1,025,959	1,081,492
SUPPLIES	759,469	730,958	749,421	471,494	592,557	592,557
OTHER SERVICES AND CHARGES	8,616,835	8,051,595	8,330,733	7,901,165	10,355,482	10,757,962
OBSOLETE INTERGOVT SERVICES	89,348	51,638	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,641,613	12,156,898	2,965,093	19,734,137	11,200,000	1,200,000
TOTAL EXPENDITURE	15,944,909	24,093,900	15,504,660	31,521,426	25,968,866	16,584,911
Net Surplus/(Deficit)	(144,650)	114,286	915,499	(5,757,507)	(861,511)	(2,786,478)
ESTIMATED ENDING RESERVE BALANCE	8,028,121	8,991,494	9,919,902	2,380,916	5,138,489	2,352,010

Street Fund: A special revenue fund designated for maintenance of all City Streets. The primary funding source for the Street Fund is 37% of Sales Tax revenues. The fund is managed by the [Public Works Department](#).

Library Gift Fund

126 Library Gift Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	77,700	70,169	86,974	97,620	86,896	86,870
MISCELLANEOUS REVENUE	61,436	108,449	64,922	50,000	50,000	50,000
TOTAL REVENUE	61,436	108,449	64,922	50,000	50,000	50,000
SUPPLIES	66,399	53,401	29,452	70,548	50,000	50,000
OTHER SERVICES AND CHARGES	2,568	38,243	9,902	(9,746)	26	26
TOTAL EXPENDITURE	68,967	91,644	39,354	60,802	50,026	50,026
Net Surplus/(Deficit)	(7,531)	16,805	25,568	(10,802)	(26)	(26)
ESTIMATED ENDING RESERVE BALANCE	70,169	86,974	112,542	86,818	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](#).

Fund Budgets

Environmental Remediation Fund

136 Environmental Remediation Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	261,200	754,026	993,969	804,151	7,286,000	6,711,875
TAXES	-	-	-	-	1,671,693	1,705,127
INTERGOVERNMENTAL REVENUE	138,843	242,238	328,193	-	-	-
MISCELLANEOUS REVENUE	382,592	96,783	51,121	7,991	115,474	79,536
OTHER FINANCING SOURCES	600,000	600,000	600,000	600,000	-	-
TOTAL REVENUE	1,121,435	939,022	979,314	607,991	1,787,167	1,784,663
NON-EXPENDITURES	-	-	-	-	659,950	655,196
SALARIES AND WAGES	13,149	5,825	4,162	(4,162)	105,590	111,661
PERSONNEL BENEFITS	4,584	1,965	1,499	(1,499)	32,613	34,373
SUPPLIES	-	-	-	-	8,150	8,150
OTHER SERVICES AND CHARGES	765,013	643,973	792,148	1,167,647	1,554,988	1,554,988
OBSOLETE INTERGOVT SERVICES	89,592	80,158	-	-	-	-
TOTAL EXPENDITURE	872,337	731,922	797,809	1,161,986	2,361,292	2,364,368
Net Surplus/(Deficit)	249,097	207,100	181,505	(553,995)	(574,125)	(579,706)
ESTIMATED ENDING RESERVE BALANCE	510,297	961,125	1,175,474	250,157	6,711,875	6,132,170

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 former Solid Waste Fund (440) is merged with this fund and the Solid Waste Fund eliminated.

Real Estate Excise Tax Funds

140 Real Estate Excise Tax Funds 141 - 1st Quarter, 142 - 2nd Quarter	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	11,626,421	13,873,686	17,701,073	17,060,963	15,176,000	9,028,489
TAXES	4,270,237	4,974,319	4,029,743	3,200,000	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	149,853	240,521	165,665
TOTAL REVENUE	4,710,705	5,821,497	4,384,739	3,369,853	3,460,521	3,385,665
NON-EXPENDITURES	906,003	674,283	2,450,000	7,250,000	4,500,000	-
SALARIES AND WAGES	67,030	19,859	61,347	12,740	37,583	41,344
PERSONNEL BENEFITS	22,056	7,043	23,514	10,990	15,656	16,670
SUPPLIES	1,124	67,430	12,854	(2)	-	-
OTHER SERVICES AND CHARGES	569,168	269,809	649,968	1,326,102	2,844,793	2,069,793
CAPITAL OUTLAYS (6000 EXP OBJ)	973,612	975,687	1,212,280	1,783,471	2,210,000	250,000
TOTAL EXPENDITURE	2,538,994	2,014,110	4,409,963	10,383,300	9,608,032	2,377,807
Net Surplus/(Deficit)	2,171,712	3,807,387	(25,224)	(7,013,447)	(6,147,511)	1,007,858
ESTIMATED ENDING RESERVE BALANCE	13,798,133	17,681,073	17,675,849	10,047,515	9,028,489	10,036,348

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	517,454	514,538	479,152	212,520	353,607	390,926
INTERGOVERNMENTAL REVENUE	363,676	577,968	464,701	424,585	424,585	424,585
MISCELLANEOUS REVENUE	51,895	24,845	12,769	9,379	5,604	3,860
TOTAL REVENUE	415,571	602,813	477,469	433,964	430,189	428,445
SUPPLIES	189,363	230,197	175,704	605,296	196,000	231,000
OTHER SERVICES AND CHARGES	209,144	71,793	91,102	205,894	196,871	201,871
CAPITAL OUTLAYS (6000 EXP OBJ)	29,989	336,210	432,290	(432,290)	-	-
TOTAL EXPENDITURE	428,496	638,199	699,096	378,900	392,871	432,871
Net Surplus/(Deficit)	(12,925)	(35,387)	(221,627)	55,064	37,318	(4,426)
ESTIMATED ENDING RESERVE BALANCE	504,529	479,152	257,525	267,583	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.

Fund Budgets

Public Safety Dispatch Fund

160 Public Safety Dispatch Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	2,754,288	2,172,076	2,363,303	2,464,010	1,196,110	951,233
INTERGOVERNMENTAL REVENUE	2,026,999	2,206,167	2,066,197	1,950,000	2,000,000	2,000,000
CHARGES FOR GOODS AND SERVICES	3,589,690	4,318,389	4,189,808	5,232,058	5,122,534	5,802,281
MISCELLANEOUS REVENUE	23,118	55,879	84,449	43,230	18,532	13,698
NON REVENUES	-	-	-	-	1,465,993	-
TOTAL REVENUE	5,639,806	6,580,435	6,340,455	7,225,288	8,607,059	7,815,979
SALARIES AND WAGES	3,271,026	3,586,924	3,938,671	3,696,272	3,997,560	4,158,057
PERSONNEL BENEFITS	1,337,382	1,511,343	1,768,943	1,897,260	1,771,085	1,854,474
SUPPLIES	69,458	296,158	178,383	(9,126)	235,629	235,629
OTHER SERVICES AND CHARGES	1,338,521	855,814	1,030,225	1,448,005	1,075,165	1,100,673
OBSOLETE INTERGOVT SERVICES	6,000	3,050	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	407,476	131,266	-	549,100	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	7,581,512	8,851,936	7,655,297
Net Surplus/(Deficit)	(790,057)	195,880	(575,767)	(356,224)	(244,877)	160,682
ESTIMATED ENDING RESERVE BALANCE	1,964,231	2,367,956	1,787,536	2,107,786	951,233	1,111,915

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	6,466,035	8,714,186	8,150,786	9,502,660	5,958,839	2,694,668
TAXES	5,473,547	5,898,842	6,121,740	6,242,830	5,760,000	5,933,000
INTERGOVERNMENTAL REVENUE	118,423	1,980,282	1,041,035	2,675,494	11,756,000	-
CHARGES FOR GOODS AND SERVICES	-	50,000	62,486	-	-	-
MISCELLANEOUS REVENUE	79,980	271,172	137,279	83,208	130,578	89,939
TOTAL REVENUE	5,671,950	8,200,296	7,362,540	9,001,532	17,646,578	6,022,939
SUPPLIES	8,270	610	12,081	(12,081)	500,000	500,000
OTHER SERVICES AND CHARGES	754,147	1,843,310	3,772,928	(1,956,744)	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	15,514,178	-	-
TOTAL EXPENDITURE	3,259,574	8,763,696	7,502,543	13,545,352	20,910,749	6,199,749
Net Surplus/(Deficit)	2,412,377	(563,400)	(140,003)	(4,543,820)	(3,264,171)	(176,810)
ESTIMATED ENDING RESERVE BALANCE	8,878,412	8,150,786	8,010,783	4,958,840	2,694,668	2,517,858

Transportation Fund: Is funded from a voter approved 0.2% Sales Tax that began in April of 2011 and runs for ten years. Funds will be used to maintain and build transportation infrastructure in Bellingham. The fund is budgeted in the [Public Works Department](#).

Public, Education and Government Access TV Funds

162 Public Educ & Govt Acc TV Funds Including Equipment Subfund 163	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	1,300,508	891,592	892,220	943,205	902,990	694,253
LICENSES AND PERMITS	317,999	299,340	288,237	300,000	300,000	300,000
CHARGES FOR GOODS AND SERVICES	1,900	2,565	1,995	2,510	2,510	2,510
MISCELLANEOUS REVENUE	118,858	152,395	138,605	138,892	139,311	134,857
TOTAL REVENUE	438,758	454,300	428,837	441,402	441,821	437,367
NON-EXPENDITURES	490,000	-	-	-	-	-
SALARIES AND WAGES	146,959	147,707	156,716	164,455	147,061	161,082
PERSONNEL BENEFITS	65,608	70,575	76,938	87,396	76,739	81,329
SUPPLIES	26,039	68,491	54,038	(31,624)	144,962	7,962
OTHER SERVICES AND CHARGES	112,311	129,216	102,724	283,308	206,797	89,645
CAPITAL OUTLAYS (6000 EXP OBJ)	-	32,662	-	322,200	75,000	-
TOTAL EXPENDITURE	840,916	448,652	390,416	825,735	650,558	340,018
Net Surplus/(Deficit)	(402,159)	5,648	38,420	(384,333)	(208,737)	97,349
ESTIMATED ENDING RESERVE BALANCE	898,349	897,240	930,640	558,873	694,253	791,601

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

Greenways Fund

173 Greenways Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	8,649,602	12,852,352	9,876,022	9,909,014	6,097,565	5,590,913
TAXES	4,923,203	5,004,196	5,074,646	5,353,048	5,353,048	5,353,048
INTERGOVERNMENTAL REVENUE	441,587	479,092	541,308	505,000	600,000	615,000
CHARGES FOR GOODS AND SERVICES	-	280	80	-	-	-
FINES AND PENALTIES	450	100	-	-	-	-
MISCELLANEOUS REVENUE	197,353	396,289	282,481	134,118	96,639	66,562
OTHER FINANCING SOURCES	-	-	573	-	-	-
TOTAL REVENUE	5,562,593	5,879,957	5,899,088	5,992,166	6,049,687	6,034,611
NON-EXPENDITURES	413,628	428,400	429,000	930,000	570,000	580,000
SALARIES AND WAGES	255,884	457,332	538,016	474,678	754,290	845,706
PERSONNEL BENEFITS	112,337	204,373	267,605	332,213	407,838	444,465
SUPPLIES	30,578	68,917	38,143	113,422	90,000	90,000
OTHER SERVICES AND CHARGES	255,726	451,598	245,748	401,158	239,210	239,210
CAPITAL OUTLAYS (6000 EXP OBJ)	573,978	6,766,140	3,634,447	6,834,451	4,465,000	3,300,000
DEBT SERVICE PRINCIPAL	-	447,560	511,761	(511,761)	-	-
DEBT SERVICE INTEREST/COSTS	27,959	31,533	29,547	40,453	30,000	30,000
TOTAL EXPENDITURE	1,670,089	8,855,852	5,694,266	8,614,614	6,556,339	5,529,382
Net Surplus/(Deficit)	3,892,504	(2,975,895)	204,822	(2,622,448)	(506,652)	505,229
ESTIMATED ENDING RESERVE BALANCE	12,542,106	9,876,456	10,079,068	7,286,567	5,590,913	6,096,142

Greenways Fund: Greenways funds are voter approved property tax levies that acquire land, make improvements, and help to maintain the City parks. These funds are managed by the [Parks and Recreation Department](#).

Fund Budgets

Park Impact Fee Fund

177 Park Impact Fee Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	8,161,012	8,619,898	9,715,961	9,930,496	10,079,000	9,272,986
CHARGES FOR GOODS AND SERVICES	2,068,842	2,368,955	2,454,441	1,800,000	1,800,000	1,800,000
MISCELLANEOUS REVENUE	90,345	238,377	186,101	86,009	159,740	110,025
TOTAL REVENUE	2,159,186	2,607,332	2,640,541	1,886,009	1,959,740	1,910,025
SALARIES AND WAGES	66,239	49,110	42,342	139,932	146,712	178,837
PERSONNEL BENEFITS	23,226	16,897	15,749	79,554	66,639	79,339
SUPPLIES	47,458	12,476	13,041	(3,424)	-	-
OTHER SERVICES AND CHARGES	71,035	114,182	143,367	277,605	243,701	438,701
CAPITAL OUTLAYS (6000 EXP OBJ)	1,402,843	1,318,604	1,656,976	7,878,743	2,308,701	2,475,000
TOTAL EXPENDITURE	1,610,800	1,511,269	1,871,474	8,372,409	2,765,753	3,171,877
Net Surplus/(Deficit)	548,386	1,096,063	769,067	(6,486,400)	(806,014)	(1,261,852)
ESTIMATED ENDING RESERVE BALANCE	8,709,398	9,715,961	10,485,028	3,444,096	9,272,986	8,011,134

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

Sportsplex Fund

178 Sportsplex Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	47,581	48,512	54,562	57,604	57,604	58,517
MISCELLANEOUS REVENUE	2,657	6,050	4,815	3,042	913	629
TOTAL REVENUE	2,657	6,050	4,815	3,042	913	629
Net Surplus/(Deficit)	2,657	6,050	4,815	3,042	913	629
ESTIMATED ENDING RESERVE BALANCE	50,238	54,562	59,377	60,646	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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	814,742	936,744	1,114,528	1,196,890	185,420	355,605
TAXES	1,666,154	1,784,011	1,879,591	1,827,003	1,139,700	1,509,600
MISCELLANEOUS REVENUE	9,013	27,313	20,002	9,446	2,939	2,024
TOTAL REVENUE	1,675,168	1,811,324	1,899,592	1,836,449	1,142,639	1,511,624
NON-EXPENDITURES	150,000	150,000	-	-	-	-
SALARIES AND WAGES	16,755	12,425	12,643	25,638	3,180	3,499
PERSONNEL BENEFITS	7,468	5,730	6,054	13,764	1,621	1,735
SUPPLIES	267	281	308	(308)	-	-
OTHER SERVICES AND CHARGES	1,367,960	1,465,104	1,681,870	2,591,107	967,653	967,653
TOTAL EXPENDITURE	1,542,449	1,633,541	1,700,874	2,630,201	972,453	972,887
Net Surplus/(Deficit)	132,718	177,783	198,718	(793,752)	170,185	538,738
ESTIMATED ENDING RESERVE BALANCE	947,460	1,114,527	1,313,246	403,137	355,605	894,343

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	2,236,974	3,423,902	5,004,003	7,504,186	8,297,000	2,103,020
TAXES	2,993,635	3,001,150	3,996,458	4,000,000	4,000,000	4,000,000
CHARGES FOR GOODS AND SERVICES	31,898	(51,779)	140,230	-	-	-
MISCELLANEOUS REVENUE	125,139	164,106	217,013	53,818	185,315	144,390
OTHER FINANCING SOURCES	1,834,876	-	-	-	-	-
TOTAL REVENUE	4,985,549	3,113,476	4,353,702	4,053,818	4,185,315	4,144,390
SALARIES AND WAGES	50,702	53,928	54,919	167,384	-	-
PERSONNEL BENEFITS	18,009	22,625	24,832	85,536	-	-
SUPPLIES	5,815	1,049	-	8,631	-	-
OTHER SERVICES AND CHARGES	3,690,247	1,449,131	1,510,373	9,639,323	10,379,296	5,379,296
TOTAL EXPENDITURE	3,764,773	1,526,734	1,590,125	9,900,874	10,379,296	5,379,296
Net Surplus/(Deficit)	1,220,776	1,586,743	2,763,577	(5,847,056)	(6,193,980)	(1,234,906)
ESTIMATED ENDING RESERVE BALANCE	3,457,750	5,010,644	7,767,580	1,657,130	2,103,020	868,114

Low Income Housing Fund: In November 2012, Bellingham City voters approved a seven-year \$21 million dollar levy to provide housing assistance for homeless and low income citizens. The fund is managed by the Planning and Community Development Department. The current levy will expire at the end of 2019.

Fund Budgets

Community Development Block Grant and HOME Funds

190 HUD Grants Funds 190-CDBG; 191-HOME	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	1,326,020	855,659	1,228,863	2,855,569	3,971,557	2,868,132
CHARGES FOR GOODS AND SERVICES	382,007	466,021	544,642	264,627	264,627	264,627
MISCELLANEOUS REVENUE	96,865	143,672	161,285	70,776	70,300	70,300
TOTAL REVENUE	1,804,893	1,465,351	1,934,789	3,190,972	4,306,485	3,203,060
SALARIES AND WAGES	255,511	210,968	200,420	252,405	-	-
PERSONNEL BENEFITS	97,190	99,207	105,112	136,420	-	-
SUPPLIES	347	450	917	4,222	4,222	4,222
OTHER SERVICES AND CHARGES	1,331,175	976,225	1,717,456	2,797,925	4,302,263	3,198,838
TOTAL EXPENDITURE	1,684,223	1,286,850	2,023,904	3,190,972	4,306,485	3,203,060
Net Surplus/(Deficit)	120,671	178,501	(89,115)	-	-	-
ESTIMATED ENDING RESERVE BALANCE	120,671	178,501	(89,115)	-	-	-

The two funds are aggregated here.

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

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

Community Development Block Grant Fund: Accounts for the Federal Grant program used to upgrade neighborhoods, expand affordable housing choices, create employment opportunities for those with low to moderate incomes, and assist community social service agencies.

HOME Investment Partnership Grant Fund: Accounts for the Federal Housing and Urban Development (HUD) Grant program used to expand the supply of affordable housing for low and very low income households

Debt Funds

Debt Service Funds

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

210 General Debt Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	2,445,385	2,846,715	3,269,917	3,687,691	4,038,000	4,486,453
CHARGES FOR GOODS AND SERVICES	376,101	376,196	-	373,268	373,268	373,268
MISCELLANEOUS REVENUE	883,060	891,467	1,226,095	809,397	792,316	721,523
NON REVENUES	418,561	652,050	1,130,349	1,238,460	1,371,759	1,499,681
OTHER FINANCING SOURCES	1,345,136	1,366,876	690,305	635,497	1,297,155	1,288,349
TOTAL REVENUE	3,022,857	3,286,590	3,046,748	3,056,622	3,834,498	3,882,821
DEBT SERVICE PRINCIPAL	1,786,400	2,096,673	1,897,215	1,971,020	2,674,630	2,840,536
DEBT SERVICE INTEREST/COSTS	835,127	766,715	718,992	673,278	711,416	615,350
TOTAL EXPENDITURE	2,621,527	2,863,388	2,616,208	2,644,298	3,386,046	3,455,886
Net Surplus/(Deficit)	401,330	423,202	430,541	412,324	448,453	426,935
ESTIMATED ENDING RESERVE BALANCE	2,846,715	3,269,917	3,700,458	4,100,015	4,486,453	4,913,388

LID Guaranty Fund

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

Construction Funds

371 Waterfront Construction #1	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	3,991,924	5,226,807	6,125,766	7,213,865	8,301,000	9,468,213
TAXES	1,114,569	1,137,810	1,100,913	1,035,653	1,035,653	1,035,653
MISCELLANEOUS REVENUE	46,020	139,134	104,059	52,446	131,561	90,616
OTHER FINANCING SOURCES	250,000	-	-	-	-	-
TOTAL REVENUE	1,410,589	1,276,945	1,204,972	1,088,099	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	1,088,099	1,167,213	1,126,269
ESTIMATED ENDING RESERVE BALANCE	5,280,493	6,125,801	7,330,738	8,301,963	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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	13,758,393	15,354,201	13,036,833	22,575,001	14,823,000	11,097,464
INTERGOVERNMENTAL REVENUE	-	421,453	140,410	-	-	-
CHARGES FOR GOODS AND SERVICES	21,261,311	22,267,230	22,898,711	20,575,322	20,575,322	20,576,041
FINES AND PENALTIES	52,309	53,103	53,452	49,500	49,500	49,500
MISCELLANEOUS REVENUE	321,474	1,712,425	714,802	11,624,994	445,283	383,725
GAINS LOSSES AND CAPITAL CONTRIB -	-	630,670	-	-	-	-
OTHER FINANCING SOURCES	5,808,891	5,230,718	1,188,000	-	-	-
TOTAL REVENUE	27,443,985	30,315,598	24,995,375	32,249,816	21,070,105	21,009,266
NON-EXPENDITURES	60,000	897,500	409,811	1,010,189	850,000	850,000
SALARIES AND WAGES	3,044,665	3,163,027	3,114,749	3,299,299	3,146,856	3,405,128
PERSONNEL BENEFITS	1,349,896	1,459,289	1,560,424	1,877,874	1,584,013	1,675,078
SUPPLIES	1,496,194	1,411,429	1,577,502	1,094,607	1,338,254	1,338,054
OTHER SERVICES AND CHARGES	10,311,766	12,404,457	12,585,832	23,883,807	13,065,753	10,639,357
OBSOLETE INTERGOVT SERVICES	264,728	244,844	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	8,700,911	10,794,887	1,652,686	7,852,440	3,000,000	5,500,000
DEBT SERVICE PRINCIPAL	886,947	1,238,461	1,410,890	830,516	1,559,340	1,590,507
DEBT SERVICE INTEREST/COSTS	188,200	249,367	293,397	152,820	251,425	217,710
TOTAL EXPENDITURE	26,303,308	31,863,262	22,605,291	40,001,553	24,795,640	25,215,834
Net Surplus/(Deficit)	1,140,677	(1,547,663)	2,390,083	(7,751,737)	(3,725,536)	(4,206,568)
ESTIMATED ENDING RESERVE BALANCE	14,899,070	13,806,537	15,426,917	14,823,265	11,097,464	6,890,896

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](#).

Fund Budgets

Watershed Sub-Fund

A sub-fund of the Water fund.

411 Watershed Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	4,426,016	6,220,599	8,159,957	10,267,236	11,735,000	12,570,180
INTERGOVERNMENTAL REVENUE	-	-	-	-	399,500	-
CHARGES FOR GOODS AND SERVICES	5,708,391	5,612,332	5,817,202	5,430,000	5,350,000	5,350,000
MISCELLANEOUS REVENUE	56,942	154,353	-	57,220	185,985	128,102
GAINS LOSSES AND CAPITAL CONTRIB -	466,372	52,752	-	-	-	-
TOTAL REVENUE	6,231,705	5,819,437	5,817,202	5,487,220	5,935,485	5,478,102
NON-EXPENDITURES	1,000,000	1,000,000	500,000	500,000	-	1,000,000
SALARIES AND WAGES	74,038	78,128	78,286	82,063	78,394	86,207
PERSONNEL BENEFITS	36,629	39,349	43,477	47,153	40,229	43,002
SUPPLIES	16,034	23,198	10,727	243,228	126,205	126,205
OTHER SERVICES AND CHARGES	1,359,879	1,205,632	1,354,739	1,901,507	2,255,477	1,719,477
OBSOLETE INTERGOVT SERVICES	1,135	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,123,771	732,612	1,392,712	3,807,288	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	6,581,239	5,100,305	5,574,891
Net Surplus/(Deficit)	1,856,785	1,982,146	2,437,261	(1,094,019)	835,180	(96,789)
ESTIMATED ENDING RESERVE BALANCE	6,282,801	8,202,745	10,597,219	9,173,217	12,570,180	12,473,390

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

Wastewater Fund

420 Wastewater Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	31,064,545	35,727,002	40,975,015	50,051,012	45,668,000	24,842,130
INTERGOVERNMENTAL REVENUE	3,147	4,988	4,417	-	-	-
CHARGES FOR GOODS AND SERVICES	24,181,281	25,462,770	25,595,256	23,285,253	23,285,253	23,285,253
FINES AND PENALTIES	57,573	58,479	58,666	54,101	54,101	54,101
MISCELLANEOUS REVENUE	462,966	922,774	812,933	442,534	895,384	640,530
OTHER FINANCING SOURCES	-	428,400	797,275	-	-	-
TOTAL REVENUE	24,704,967	26,877,411	27,268,548	23,781,888	24,234,738	23,979,884
NON-EXPENDITURES	60,000	897,500	400,000	1,100,000	850,000	850,000
SALARIES AND WAGES	2,924,697	3,060,554	3,071,017	3,614,391	3,285,211	3,534,230
PERSONNEL BENEFITS	1,338,179	1,442,227	1,546,513	1,980,942	1,663,391	1,750,338
SUPPLIES	1,446,888	1,657,120	1,394,292	1,496,934	1,444,741	1,446,741
OTHER SERVICES AND CHARGES	10,175,966	9,098,006	9,254,939	22,247,682	20,045,708	20,123,048
OBSOLETE INTERGOVT SERVICES	17,461	44,160	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	117,822	1,390,341	660,674	15,551,367	14,475,000	4,200,000
DEBT SERVICE PRINCIPAL	915,000	945,000	695,000	710,000	747,500	771,250
DEBT SERVICE INTEREST/COSTS	2,682,586	2,650,486	2,611,457	2,604,265	2,549,057	2,516,745
TOTAL EXPENDITURE	19,678,599	21,185,394	19,633,892	49,305,582	45,060,608	35,192,350
Net Surplus/(Deficit)	5,026,368	5,692,017	7,634,656	(25,523,694)	(20,825,870)	(11,212,466)
ESTIMATED ENDING RESERVE BALANCE	36,090,913	41,419,019	48,609,672	24,527,318	24,842,130	13,629,664

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

Fund Budgets

Storm and Surface Water Utility Fund

430 Storm Surface Water Utility Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	3,175,907	5,434,766	6,228,905	7,632,485	7,884,880	5,067,056
LICENSES AND PERMITS	202,735	184,844	182,413	190,000	190,000	190,000
INTERGOVERNMENTAL REVENUE	-	238,466	236,240	4,768,681	1,846,129	842,287
CHARGES FOR GOODS AND SERVICES	8,541,965	8,514,913	9,917,322	9,439,501	8,689,501	8,739,501
FINES AND PENALTIES	17,864	18,130	18,249	17,000	17,000	17,000
MISCELLANEOUS REVENUE	223,190	295,854	310,201	184,044	274,952	236,064
GAINS LOSSES AND CAPITAL CONTRIB -	148,464	1,272,051	754,816	-	-	-
OTHER FINANCING SOURCES	<u>1,115,632</u>	<u>2,223,209</u>	<u>518,337</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
TOTAL REVENUE	10,249,851	12,747,468	11,937,577	14,599,226	11,017,582	11,024,852
NON-EXPENDITURES	60,000	285,000	400,000	100,000	350,000	350,000
SALARIES AND WAGES	1,347,335	1,381,144	1,704,470	2,199,011	2,068,599	2,224,940
PERSONNEL BENEFITS	676,011	687,880	896,863	1,230,294	968,685	1,026,567
SUPPLIES	262,597	305,438	394,145	224,805	291,625	291,625
OTHER SERVICES AND CHARGES	5,243,531	5,571,780	5,968,586	15,180,424	9,414,668	7,524,948
OBSOLETE INTERGOVT SERVICES	710	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	50,000	3,170,879	1,293,955	(495,253)	-	-
DEBT SERVICE PRINCIPAL	339,116	341,497	657,926	156,726	675,983	684,873
DEBT SERVICE INTEREST/COSTS	<u>105,119</u>	<u>73,358</u>	<u>83,901</u>	<u>57,701</u>	<u>65,844</u>	<u>56,958</u>
TOTAL EXPENDITURE	8,084,419	11,816,977	11,399,846	18,653,709	13,835,406	12,159,911
Net Surplus/(Deficit)	2,165,432	930,491	537,731	(4,054,483)	(2,817,824)	(1,135,059)
ESTIMATED ENDING RESERVE BALANCE	5,341,339	6,365,258	6,766,636	3,578,002	5,067,056	3,931,997

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](#).

Solid Waste Fund (Closed)

440 Solid Waste Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	7,376,741	6,757,997	6,285,062	5,557,960	-	-
TAXES	1,417,406	1,442,063	1,572,223	1,402,806	-	-
INTERGOVERNMENTAL REVENUE	4,268	-	577	-	-	-
CHARGES FOR GOODS AND SERVICES	18,538	205	-	-	-	-
MISCELLANEOUS REVENUE	77,317	154,765	100,697	89,583	-	-
TOTAL REVENUE	1,517,529	1,597,034	1,673,497	1,492,389	-	-
NON-EXPENDITURES	615,000	660,000	700,000	625,000	-	-
SALARIES AND WAGES	139,010	167,787	153,015	104,780	-	-
PERSONNEL BENEFITS	51,127	45,290	39,512	34,949	-	-
SUPPLIES	7,830	4,178	4,685	60,809	-	-
OTHER SERVICES AND CHARGES	642,859	588,617	703,011	1,188,588	-	-
OBSOLETE INTERGOVT SERVICES	5,812	578	-	-	-	-
DEBT SERVICE PRINCIPAL	485,000	490,000	495,000	520,000	-	-
DEBT SERVICE INTEREST/COSTS	140,000	133,465	124,268	114,199	-	-
TOTAL EXPENDITURE	2,086,638	2,089,914	2,219,491	2,648,326	-	-
Net Surplus/(Deficit)	(569,109)	(492,881)	(545,994)	(1,155,937)	-	-
ESTIMATED ENDING RESERVE BALANCE	6,807,632	6,265,117	5,739,068	4,402,023	-	-

Solid Waste Fund: Accounts for revenues and expenditures associated with waste collection, transfer, and disposal in the City; managed by the [Public Works Department](#). A private contractor handles garbage collection and billing in the City. In 2021, this fund is closed and merged with the Environmental Remediation Fund (136).

Cemetery Fund

456 Cemetery Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	287,864	505,440	336,876	323,035	297,000	224,456
CHARGES FOR GOODS AND SERVICES	371,913	311,638	316,167	313,500	313,000	313,000
FINES AND PENALTIES	35	6	28	-	-	-
MISCELLANEOUS REVENUE	4,549	10,191	7,280	5,838	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	363,338	361,707	360,242
SALARIES AND WAGES	209,445	110,836	105,787	110,845	152,104	164,777
PERSONNEL BENEFITS	106,524	56,701	57,668	61,934	81,407	86,253
SUPPLIES	56,417	48,886	46,586	85,062	65,046	65,046
OTHER SERVICES AND CHARGES	163,425	159,816	167,138	185,065	135,694	137,408
TOTAL EXPENDITURE	535,811	376,238	377,180	442,907	434,251	453,484
Net Surplus/(Deficit)	62,166	(10,923)	(9,705)	(79,569)	(72,544)	(93,242)
ESTIMATED ENDING RESERVE BALANCE	350,030	494,517	327,171	243,466	224,456	131,214

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](#).

Fund Budgets

Golf Course Fund

460 Golf Course Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	291,641	156,042	41,211	86,265	30,000	42,300
CHARGES FOR GOODS AND SERVICES	142,698	1,032,541	1,139,135	1,399,750	1,381,000	1,381,000
FINES AND PENALTIES	664	-	-	-	-	-
MISCELLANEOUS REVENUE	3,602	4,921	(193)	2,319	1,130	810
TOTAL REVENUE	146,965	1,037,462	1,138,942	1,402,069	1,382,130	1,381,810
NON-EXPENDITURES	-	-	81,000	-	-	-
SALARIES AND WAGES	31,565	18,151	19,846	9,904	12,547	16,089
PERSONNEL BENEFITS	14,585	8,582	11,443	4,378	5,673	7,542
SUPPLIES	93,932	1,672	140,728	(140,728)	-	-
OTHER SERVICES AND CHARGES	86,053	1,128,820	1,029,249	1,488,411	1,351,610	1,387,588
CAPITAL OUTLAYS (6000 EXP OBJ)	64,133	-	-	80,000	-	-
TOTAL EXPENDITURE	290,267	1,157,225	1,282,266	1,441,965	1,369,830	1,411,219
Net Surplus/(Deficit)	(143,303)	(119,763)	(143,324)	(39,896)	12,300	(29,410)
ESTIMATED ENDING RESERVE BALANCE	148,338	36,279	(102,112)	46,369	42,300	12,890

Golf Course Fund: Accounts for the revenue and expenditures associated with the oversight, repairs and maintenance of the facilities and grounds of the golf course; operation is contracted to a private vendor. The fund is managed by the Parks and Recreation Department.

Parking Services Fund

465 Parking Services Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	3,183,354	3,031,375	3,036,607	1,900,235	735,000	794,363
CHARGES FOR GOODS AND SERVICES	1,521,480	1,680,496	1,708,737	1,627,300	1,392,866	1,392,866
FINES AND PENALTIES	544,940	391,890	315,946	408,000	355,000	360,000
MISCELLANEOUS REVENUE	236,249	312,932	276,331	262,207	200,433	196,807
OTHER FINANCING SOURCES	-	-	40,000	-	800,000	-
TOTAL REVENUE	2,302,669	2,385,318	2,341,014	2,297,507	2,748,299	1,949,673
NON-EXPENDITURES	15,000	133,000	102,380	22,620	-	-
SALARIES AND WAGES	198,533	202,219	194,519	271,377	42,454	46,739
PERSONNEL BENEFITS	115,717	107,881	116,183	176,476	32,641	34,674
SUPPLIES	249,425	19,134	768,655	938,490	251,512	251,512
OTHER SERVICES AND CHARGES	1,835,762	1,922,656	2,212,141	2,402,664	2,362,328	2,365,888
CAPITAL OUTLAYS (6000 EXP OBJ)	8,044	-	-	-	-	-
TOTAL EXPENDITURE	2,422,481	2,384,890	3,393,879	3,811,627	2,688,936	2,698,813
Net Surplus/(Deficit)	(119,812)	429	(1,052,865)	(1,514,119)	59,363	(749,140)
ESTIMATED ENDING RESERVE BALANCE	3,063,542	3,031,804	1,983,741	386,116	794,363	45,223

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

Medic One Fund

470 Medic One Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	1,013,869	1,219,779	1,317,106	615,845	356,058	292,633
TAXES	745,263	809,144	856,816	865,573	865,573	865,573
INTERGOVERNMENTAL REVENUE	-	140,751	426,168	-	-	-
CHARGES FOR GOODS AND SERVICES	6,170,702	6,346,348	6,721,225	7,352,182	7,352,182	7,352,182
MISCELLANEOUS REVENUE	16,357	23,702	24,075	19,965	555	382
OTHER FINANCING SOURCES	10,000	14,900	-	-	-	-
TOTAL REVENUE	6,942,321	7,334,845	8,028,285	8,237,720	8,218,310	8,218,137
SALARIES AND WAGES	3,924,535	4,103,357	4,808,862	4,591,162	4,637,638	4,784,118
PERSONNEL BENEFITS	845,045	928,612	1,114,772	1,606,369	1,210,053	1,273,532
SUPPLIES	337,349	337,405	381,484	364,673	337,405	337,405
OTHER SERVICES AND CHARGES	1,005,668	1,827,762	2,010,620	1,907,210	2,096,638	2,111,517
OBSOLETE INTERGOVT SERVICES	745,263	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	314,695	-	84,856	415,144	-	-
TOTAL EXPENDITURE	7,172,555	7,197,136	8,400,595	8,884,557	8,281,734	8,506,572
Net Surplus/(Deficit)	(230,233)	137,710	(372,310)	(646,837)	(63,425)	(288,435)
ESTIMATED ENDING RESERVE BALANCE	783,636	1,357,489	944,796	(30,992)	292,633	4,198

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

Fund Budgets

Development Services Fund

475 Development Services Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	5,137,358	5,808,822	6,435,951	6,705,667	7,432,000	6,957,597
LICENSES AND PERMITS	1,833,784	2,139,091	2,261,699	1,676,844	1,676,844	1,676,844
INTERGOVERNMENTAL REVENUE	5,450	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	1,810,240	1,767,484	1,891,538	1,694,222	1,694,222	1,694,222
FINES AND PENALTIES	2,150	11,925	1,601	-	-	-
MISCELLANEOUS REVENUE	62,933	142,039	113,491	57,690	117,788	81,129
TOTAL REVENUE	3,714,557	4,060,539	4,268,329	3,428,756	3,488,854	3,452,196
SALARIES AND WAGES	1,638,991	1,792,037	1,734,768	2,426,469	2,188,929	2,424,753
PERSONNEL BENEFITS	715,103	814,863	823,284	1,317,627	1,055,055	1,142,611
SUPPLIES	101,369	9,909	13,047	101,255	57,151	57,151
OTHER SERVICES AND CHARGES	451,905	770,988	644,683	836,694	662,123	681,170
CAPITAL OUTLAYS (6000 EXP OBJ)	87,656	53,401	-	-	-	-
TOTAL EXPENDITURE	2,995,024	3,441,199	3,215,782	4,682,046	3,963,257	4,305,686
Net Surplus/(Deficit)	719,533	619,340	1,052,547	(1,253,290)	(474,403)	(853,490)
ESTIMATED ENDING RESERVE BALANCE	5,856,891	6,428,162	7,488,498	5,452,378	6,957,597	6,104,107

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	6,482,325	6,845,669	6,301,383	6,372,044	4,000,000	2,924,655
CHARGES FOR GOODS AND SERVICES	4,093,655	4,170,052	5,291,425	5,289,802	4,660,103	4,660,103
MISCELLANEOUS REVENUE	81,916	185,781	122,110	100,952	63,395	43,665
GAINS LOSSES AND CAPITAL CONTRIB -	3,038	-	-	-	-	-
OTHER FINANCING SOURCES	1,097,528	1,760,438	733,501	100,000	100,000	100,000
TOTAL REVENUE	5,276,137	6,116,271	6,147,036	5,490,754	4,823,498	4,803,768
NON-EXPENDITURES	160,000	240,000	403,848	96,152	100,000	-
SALARIES AND WAGES	610,928	645,850	607,354	716,749	660,747	713,981
PERSONNEL BENEFITS	278,387	333,574	326,796	418,760	349,653	368,800
SUPPLIES	761,427	701,229	802,907	430,510	643,000	643,000
OTHER SERVICES AND CHARGES	949,973	1,508,919	1,252,441	1,681,357	1,145,444	1,157,764
OBSOLETE INTERGOVT SERVICES	-	150	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,048,563	3,221,528	2,604,747	7,197,230	3,000,000	3,000,000
TOTAL EXPENDITURE	4,809,278	6,651,250	5,998,093	10,540,757	5,898,844	5,883,545
Net Surplus/(Deficit)	466,859	(534,979)	148,943	(5,050,004)	(1,075,345)	(1,079,777)
ESTIMATED ENDING RESERVE BALANCE	6,949,184	6,310,690	6,450,327	1,322,041	2,924,655	1,844,878

Fleet Administration Fund and Subfund: This internal service fund accounts for acquisition, repair, maintenance, and replacement of vehicles citywide. Revenues are from charges to departments for their vehicle and equipment. The fund is managed by the [Public Works Department](#). The Radio Communications Fund is a subfund of the Fleet Fund and is funded by users and 3% of the City's Sales Tax revenue.

Radio Communications Sub-Fund

511 Radio Communications Sub-Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	663,153	521,330	794,532	561,628	1,411,000	1,715,852
TAXES	698,541	752,514	780,890	700,000	734,000	756,000
INTERGOVERNMENTAL REVENUE	5,000	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	267,964	303,646	608,478	409,000	419,000	419,000
MISCELLANEOUS REVENUE	55,844	73,366	69,602	51,913	66,051	59,091
OTHER FINANCING SOURCES	-	1,000,000	-	-	-	-
TOTAL REVENUE	1,027,349	2,129,526	1,458,970	1,160,913	1,219,051	1,234,091
SALARIES AND WAGES	354,349	333,478	383,963	366,283	369,689	394,723
PERSONNEL BENEFITS	148,960	141,077	172,102	214,442	194,533	200,911
SUPPLIES	144,158	100,085	501,203	(215,283)	142,960	142,960
OTHER SERVICES AND CHARGES	525,974	213,788	269,331	603,539	207,016	210,496
CAPITAL OUTLAYS (6000 EXP OBJ)	-	1,067,629	67,218	(67,218)	-	-
TOTAL EXPENDITURE	1,173,441	1,856,058	1,393,817	901,762	914,198	949,090
Net Surplus/(Deficit)	(146,092)	273,467	65,152	259,151	304,852	285,001
ESTIMATED ENDING RESERVE BALANCE	517,061	794,798	859,685	820,779	1,715,852	2,000,853

Fund Budgets

Purchasing & Materials Management Fund

520 Purchasing/Material Mgmt Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	566,673	986,160	1,317,911	2,190,243	808,179	1,023,971
CHARGES FOR GOODS AND SERVICES	2,626,387	2,589,083	2,426,048	3,309,177	3,545,345	3,545,345
MISCELLANEOUS REVENUE	8,870	32,645	22,322	8,559	12,809	8,822
TOTAL REVENUE	2,635,258	2,621,728	2,448,370	3,317,736	3,558,154	3,554,167
NON-EXPENDITURES	-	416	(80,807)	80,807	-	-
SALARIES AND WAGES	548,513	553,998	626,469	689,239	637,403	691,027
PERSONNEL BENEFITS	270,408	260,806	334,478	431,646	349,700	370,010
SUPPLIES	941,697	986,053	1,126,513	2,891,163	2,008,838	2,008,838
OTHER SERVICES AND CHARGES	412,203	497,162	447,526	502,352	346,421	353,864
TOTAL EXPENDITURE	2,172,821	2,298,436	2,454,179	4,595,206	3,342,362	3,423,739
Net Surplus/(Deficit)	462,436	323,292	(5,809)	(1,277,470)	215,792	130,428
ESTIMATED ENDING RESERVE BALANCE	1,029,109	1,309,451	1,312,102	912,773	1,023,971	1,154,399

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	852,164	708,637	1,116,570	1,472,773	1,005,000	1,055,073
INTERGOVERNMENTAL REVENUE	216,210	217,589	217,833	246,304	246,304	246,304
CHARGES FOR GOODS AND SERVICES	3,598,931	3,661,741	4,386,516	4,717,600	4,917,600	5,117,600
FINES AND PENALTIES	110	-	-	-	-	-
MISCELLANEOUS REVENUE	75,860	126,797	97,863	81,037	84,013	79,056
GAINS LOSSES AND CAPITAL CONTRIB -	-	-	2,598	-	-	-
OTHER FINANCING SOURCES	1,000,000	1,852,965	4,450,000	14,250,000	24,600,000	100,000
TOTAL REVENUE	4,891,111	5,859,092	9,154,810	19,294,941	29,847,917	5,542,960
SALARIES AND WAGES	1,182,593	1,280,791	1,319,903	1,663,865	1,497,183	1,626,237
PERSONNEL BENEFITS	668,820	720,578	822,275	1,102,083	890,829	945,714
SUPPLIES	382,281	506,811	331,676	204,666	268,171	268,171
OTHER SERVICES AND CHARGES	2,467,206	2,563,285	2,813,412	8,785,865	2,310,431	2,328,693
CAPITAL OUTLAYS (6000 EXP OBJ)	-	37,536	3,319,443	8,680,557	24,500,000	-
DEBT SERVICE INTEREST/COSTS	331,530	335,030	332,030	330,430	331,230	331,230
TOTAL EXPENDITURE	5,032,430	5,444,031	8,938,737	20,767,466	29,797,844	5,500,044
Net Surplus/(Deficit)	(141,319)	415,061	216,073	(1,472,525)	50,073	42,916
ESTIMATED ENDING RESERVE BALANCE	710,845	1,123,698	1,332,642	248	1,055,073	1,097,989

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

Fund Budgets

Technology and Telecom Fund

540 Tech and Telecom Fund 540, 541, 542, 543	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	2,142,435	2,863,246	4,050,847	3,830,674	3,761,482	1,272,832
CHARGES FOR GOODS AND SERVICES	2,933,622	3,181,853	1,896,724	2,021,319	2,562,327	3,077,609
MISCELLANEOUS REVENUE	24,454	76,231	62,170	33,514	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	2,469,833	3,065,612	3,579,312
NON-EXPENDITURES	70,000	-	-	-	-	-
SALARIES AND WAGES	342,116	387,052	451,410	369,700	596,932	654,812
PERSONNEL BENEFITS	136,754	163,776	202,762	180,640	291,547	307,335
SUPPLIES	928,046	923,022	757,654	724,070	843,525	1,120,575
OTHER SERVICES AND CHARGES	870,394	882,045	759,593	1,453,574	1,389,938	1,337,988
CAPITAL OUTLAYS (6000 EXP OBJ)	267,065	53,510	447,622	2,724,378	2,432,319	367,037
TOTAL EXPENDITURE	2,614,375	2,409,405	2,619,042	5,452,362	5,554,262	3,787,747
Net Surplus/(Deficit)	748,935	1,183,912	(245,149)	(2,982,529)	(2,488,650)	(208,435)
ESTIMATED ENDING RESERVE BALANCE	2,891,370	4,047,158	3,805,699	848,145	1,272,832	1,064,397

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

Claims and Litigation Fund

550 Claims, Lit & Prop Loss Fund	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	5,400,598	5,259,217	5,315,123	4,925,055	3,846,000	3,971,323
CHARGES FOR GOODS AND SERVICES	1,086,504	1,086,504	958,518	970,000	1,500,000	1,500,000
MISCELLANEOUS REVENUE	56,862	124,758	85,657	76,324	60,954	41,984
TOTAL REVENUE	1,143,366	1,211,262	1,044,175	1,046,324	1,560,954	1,541,984
SALARIES AND WAGES	143,723	148,635	152,161	155,523	202,869	220,495
PERSONNEL BENEFITS	57,611	61,063	67,197	73,585	81,471	86,094
SUPPLIES	13,135	3,089	3,862	6,532	4,944	5,197
OTHER SERVICES AND CHARGES	1,014,965	959,189	1,213,172	981,754	1,146,347	1,148,507
OBSOLETE INTERGOVT SERVICES	85	158	-	-	-	-
TOTAL EXPENDITURE	1,229,520	1,172,135	1,436,392	1,217,393	1,435,632	1,460,293
Net Surplus/(Deficit)	(86,154)	39,126	(392,217)	(171,069)	125,323	81,691
ESTIMATED ENDING RESERVE BALANCE	5,314,444	5,298,344	4,922,906	4,753,986	3,971,323	4,053,013

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

Fund Budgets

Employee Benefits Funds

560 Emp Benefits Funds 561, 562, 565	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	3,111,093	2,878,529	1,852,341	3,788,600	5,765,000	2,858,776
CHARGES FOR GOODS AND SERVICES	13,837,197	15,068,449	17,929,319	19,202,024	16,015,671	17,402,727
MISCELLANEOUS REVENUE	33,414	62,130	60,004	58,491	100,009	71,573
TOTAL REVENUE	13,870,610	15,130,578	17,989,324	19,260,515	16,115,680	17,474,300
SALARIES AND WAGES	773,397	851,256	883,459	993,341	951,757	978,543
PERSONNEL BENEFITS	164,999	174,387	196,166	453,101	302,609	311,283
SUPPLIES	36,311	31,304	27,232	31,793	28,112	29,512
OTHER SERVICES AND CHARGES	13,240,791	14,379,976	15,314,589	18,385,412	17,739,426	17,739,052
OBSOLETE INTERGOVT SERVICES	19,324	25,062	-	-	-	-
TOTAL EXPENDITURE	14,234,823	15,461,987	16,421,445	19,863,647	19,021,904	19,058,390
Net Surplus/(Deficit)	(364,212)	(331,409)	1,567,878	(603,132)	(2,906,224)	(1,584,090)
ESTIMATED ENDING RESERVE BALANCE	2,746,881	2,547,121	3,420,219	3,185,468	2,858,776	1,274,687

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	403,963	636,412	807,045	1,550,470	575,000	559,917
LICENSES AND PERMITS	58,365	80,267	81,137	50,000	50,000	50,000
CHARGES FOR GOODS AND SERVICES	7,130,460	7,349,029	7,965,899	8,288,758	7,856,990	7,943,890
MISCELLANEOUS REVENUE	10,272	19,201	17,574	10,136	10,388	7,155
OTHER FINANCING SOURCES	-	-	100,000	-	-	-
TOTAL REVENUE	7,199,098	7,448,496	8,164,610	8,348,894	7,917,378	8,001,045
NON-EXPENDITURES	335,234	335,234	415,000	415,000	450,000	465,000
SALARIES AND WAGES	3,492,963	3,629,624	3,704,810	4,678,752	3,967,892	4,324,700
PERSONNEL BENEFITS	1,531,610	1,629,274	1,801,859	2,425,407	1,973,237	2,084,916
SUPPLIES	126,986	168,264	189,686	34,296	118,072	118,072
OTHER SERVICES AND CHARGES	1,465,235	1,531,736	1,594,113	2,031,912	1,423,260	1,488,690
OBSOLETE INTERGOVT SERVICES	6,455	2,316	-	-	-	-
TOTAL EXPENDITURE	6,958,482	7,296,447	7,705,469	9,585,367	7,932,461	8,481,378
Net Surplus/(Deficit)	240,615	152,049	459,141	(1,236,473)	(15,083)	(480,334)
ESTIMATED ENDING RESERVE BALANCE	644,578	788,462	1,266,186	313,997	559,917	79,583

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	17,568,249	19,119,691	22,101,667	23,987,372	23,196,731	22,784,236
TAXES	2,109,005	2,432,768	2,493,262	2,015,000	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	139,499	142,572	145,767	120,000	120,000	120,000
MISCELLANEOUS REVENUE	1,753,248	2,026,292	1,944,772	1,800,270	472,607	358,189
NON REVENUES	216,803	218,498	221,068	-	-	-
TOTAL REVENUE	4,218,555	4,820,130	4,804,869	3,935,270	2,607,607	2,493,189
SALARIES AND WAGES	19,719	20,739	21,364	21,666	20,961	22,782
PERSONNEL BENEFITS	1,980,710	1,417,981	1,721,515	2,485,646	2,104,672	2,105,270
SUPPLIES	38,335	33,022	32,852	65,828	49,340	49,340
OTHER SERVICES AND CHARGES	433,200	417,999	494,902	1,279,831	845,129	845,129
TOTAL EXPENDITURE	2,471,964	1,889,740	2,270,633	3,852,971	3,020,103	3,022,522
Net Surplus/(Deficit)	1,746,591	2,930,390	2,534,236	82,299	(412,495)	(529,333)
ESTIMATED ENDING RESERVE BALANCE	19,314,840	22,050,081	24,635,903	24,069,671	22,784,236	22,254,903

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	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	3,331,134	3,732,015	4,172,306	4,657,296	4,657,296	4,162,520
MISCELLANEOUS REVENUE	-	37,501	764	38,784	103,812	80,840
NON REVENUES	413,628	447,560	511,761	470,000	876,503	886,503
TOTAL REVENUE	413,628	485,061	512,525	508,784	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	494,990	(494,776)	958,245
ESTIMATED ENDING RESERVE BALANCE	3,737,061	4,209,602	4,671,037	5,152,286	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.

Natural Resources Protection and Restoration Fund

702 Nat Res Protect & Restore	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	3,119,204	3,422,335	3,641,031	3,833,463	4,061,331	4,019,892
INTERGOVERNMENTAL REVENUE	-	-	-	-	2,227,640	-
MISCELLANEOUS REVENUE	79,115	128,326	97,148	76,013	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	201,439	2,452,210	204,537
SUPPLIES	-	204	-	-	-	-
OTHER SERVICES AND CHARGES	506	504	9,007	9,007	2,493,649	6,009
TOTAL EXPENDITURE	506	708	9,007	9,007	2,493,649	6,009
Net Surplus/(Deficit)	192,398	245,161	209,561	192,432	(41,439)	198,528
ESTIMATED ENDING RESERVE BALANCE	3,311,602	3,667,496	3,850,592	4,025,896	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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	1,792,823	2,075,466	2,290,804	2,131,320	1,846,000	1,414,347
TAXES	1,452,011	1,568,339	1,654,528	1,716,494	1,556,000	1,603,000
MISCELLANEOUS REVENUE	33,277	60,016	63,981	35,868	44,976	34,527
TOTAL REVENUE	1,485,287	1,628,356	1,718,509	1,752,362	1,600,976	1,637,527
SUPPLIES	-	-	-	-	-	-
OTHER SERVICES AND CHARGES	8,645	12,488	29,912	50,148	61,923	61,923
OBSOLETE INTERGOVT SERVICES	11,944	13,574	-	-	-	-
DEBT SERVICE PRINCIPAL	532,350	769,593	1,251,769	1,359,880	1,501,322	1,633,518
DEBT SERVICE INTEREST/COSTS	638,519	615,999	563,815	537,694	469,384	414,233
TOTAL EXPENDITURE	1,191,457	1,411,653	1,845,495	1,947,722	2,032,629	2,109,674
Net Surplus/(Deficit)	293,830	216,703	(126,987)	(195,360)	(431,653)	(472,148)
ESTIMATED ENDING RESERVE BALANCE	2,086,653	2,292,168	2,163,818	1,935,960	1,414,347	942,199

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

Citywide Total - All Funds

Total All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BEGINNING RESERVE BALANCE	198,031,597	226,893,686	244,973,428	273,530,313	241,681,317	188,627,048
TAXES	99,855,958	105,415,618	108,062,712	108,710,160	102,014,220	104,130,821
LICENSES AND PERMITS	3,399,646	3,639,415	3,724,532	3,136,744	3,091,744	3,081,744
INTERGOVERNMENTAL REVENUE	13,338,496	22,294,490	16,205,637	30,936,676	41,222,821	13,197,414
CHARGES FOR GOODS AND SERVICES	122,035,594	130,196,646	137,847,765	136,079,165	131,058,456	134,219,666
FINES AND PENALTIES	1,431,682	1,238,158	1,092,166	1,115,447	1,068,547	1,086,647
MISCELLANEOUS REVENUE	7,735,386	11,680,919	9,638,793	18,368,191	6,480,666	5,274,065
GAINS LOSSES AND CAPITAL CONTRIB -	617,874	1,955,474	757,414	-	-	-
NON REVENUES	1,162,780	1,435,650	1,984,598	1,833,886	3,843,819	2,520,022
OTHER FINANCING SOURCES	15,093,777	15,941,328	10,012,561	17,544,497	27,291,155	2,997,349
TOTAL REVENUE	264,671,192	293,797,698	289,326,179	317,724,767	316,071,429	266,507,730
NON-EXPENDITURES	7,506,314	9,862,407	8,320,681	13,480,333	9,461,155	5,877,349
SALARIES AND WAGES	66,456,615	69,198,716	75,187,677	79,192,208	75,998,563	81,568,548
PERSONNEL BENEFITS	27,760,561	28,992,995	32,842,989	39,719,823	32,227,157	34,490,688
SUPPLIES	11,218,313	11,260,514	12,821,284	12,173,575	12,217,498	12,425,980
OTHER SERVICES AND CHARGES	87,502,361	89,441,204	99,894,932	156,302,945	154,149,683	126,107,385
OBSOLETE INTERGOVT SERVICES	3,642,064	2,569,935	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	22,464,486	49,788,854	25,188,923	101,123,575	71,732,013	22,892,037
DEBT SERVICE PRINCIPAL	5,659,812	7,287,282	7,140,630	4,815,313	8,907,746	7,803,621
DEBT SERVICE INTEREST/COSTS	5,002,544	4,880,298	4,759,268	4,510,842	4,431,882	4,205,752
TOTAL EXPENDITURE	237,213,070	273,282,206	266,156,385	411,318,615	369,125,697	295,371,360
Net Surplus/(Deficit)	27,458,122	20,515,492	23,169,793	(93,593,848)	(53,054,269)	(28,863,630)
ESTIMATED ENDING RESERVE BALANCE	225,489,719	247,409,178	268,205,774	179,936,465	188,627,048	159,763,418

Department Budgets - Public Safety

Police Department

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	1,906,328	2,069,005	2,112,600	2,151,099	2,022,079	2,072,379
LICENSES AND PERMITS	50,178	38,567	36,038	46,000	46,000	46,000
INTERGOVERNMENTAL REVENUE	2,573,300	2,940,240	2,749,100	2,530,470	2,670,533	2,670,533
CHARGES FOR GOODS AND SERVICES	4,351,424	5,074,239	5,038,247	6,042,714	5,933,190	6,612,937
FINES AND PENALTIES	5,400	5,325	4,025	5,400	5,400	5,400
MISCELLANEOUS REVENUE	102,224	77,656	114,829	1,600	3,000	3,000
NON REVENUES	-	-	-	-	609,560	-
TOTAL REVENUE	8,988,853	10,205,032	10,054,838	10,777,283	11,289,762	11,410,249
SALARIES AND WAGES	15,962,367	16,574,685	18,337,247	18,942,414	18,537,046	19,491,730
PERSONNEL BENEFITS	6,233,802	6,634,122	7,528,677	8,328,329	6,105,634	6,546,792
SUPPLIES	1,015,114	1,162,541	1,072,930	1,145,583	1,028,944	1,093,120
OTHER SERVICES AND CHARGES	5,206,803	4,848,896	7,156,244	8,098,311	8,299,672	8,552,196
OBSOLETE INTERGOVT SERVICES	1,654,849	1,743,136	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	437,465	503,765	432,290	116,810	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	36,631,446	34,708,301	35,811,242

Department Budgets

Police Department General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	837,770	907,565	821,179	458,103	592,721	592,721
SALARIES AND WAGES	12,869,880	13,176,993	14,781,620	16,112,032	15,261,507	16,102,861
SALARIES AND WAGES	13,707,651	14,084,557	15,602,798	16,570,136	15,854,228	16,695,582
PERSONNEL BENEFITS	5,272,502	5,550,233	6,264,381	6,974,301	4,843,359	5,237,370
PERSONNEL BENEFITS	5,272,502	5,550,233	6,264,381	6,974,301	4,843,359	5,237,370
FUEL CONSUMED	147,639	180,856	173,982	115,847	141,914	141,914
OBSOLETE-WAREHOUSE	-	9	-	-	-	-
OFFICE AND OPERATING SUPPLIES	404,824	265,572	338,749	120,517	255,429	254,605
SMALL TOOLS AND MINOR EQUIPMENT	209,307	245,388	219,945	331,673	215,200	245,200
SUPPLIES	761,770	691,826	732,676	568,037	612,544	641,720
COMMUNICATION	224,207	234,593	252,637	203,837	183,974	212,474
INSURANCE	131,393	131,393	140,617	141,783	379,164	379,164
MISCELLANEOUS	97,575	122,642	2,064,345	2,320,215	2,532,794	2,532,794
OPERATING RENTALS AND LEASES	1,100,596	1,065,044	1,078,291	914,632	1,317,263	1,330,500
PROFESSIONAL SERVICES	1,684,988	1,865,144	1,966,313	2,521,107	2,398,511	2,586,206
REPAIRS & MAINTENANCE	480,534	535,650	576,246	400,020	115,267	115,267
TAXES & OPERATING ASSESSMENTS	-	1	197	(197)	-	-
TRAVEL	47,094	61,431	54,465	75,281	63,309	63,309
UTILITY SERVICE	19,634	20,793	21,482	37,934	29,708	29,708
OTHER SERVICES AND CHARGES	3,786,021	4,036,691	6,154,596	6,614,611	7,019,989	7,249,421
MACHINERY AND EQUIPMENT	-	36,290	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	36,290	-	-	-	-
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	30,727,085	28,330,119	29,824,093

Police Department Special Revenue Funds (151, 152, 153)	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OFFICE AND OPERATING SUPPLIES	104,963	101,952	156,380	133,620	120,000	155,000
SMALL TOOLS AND MINOR EQUIPMENT	84,400	128,245	19,324	471,676	76,000	76,000
SUPPLIES	189,363	230,197	175,704	605,296	196,000	231,000
COMMUNICATION	747	747	-	-	-	-
MISCELLANEOUS	1,831	6,044	2,232	(231)	5,000	5,000
OPERATING RENTALS AND LEASES	1,347	979	406	406	269	269
PROFESSIONAL SERVICES	84,101	43,500	50,689	29,495	73,602	73,602
REPAIRS & MAINTENANCE	106,485	5,829	-	111,000	75,000	75,000
TRAVEL	14,632	14,695	37,775	65,225	43,000	48,000
OTHER SERVICES AND CHARGES	209,144	71,793	91,102	205,894	196,871	201,871
MACHINERY AND EQUIPMENT	29,989	336,210	432,290	(432,290)	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	29,989	336,210	432,290	(432,290)	-	-
TOTAL EXPENDITURE	428,496	638,199	699,096	378,900	392,871	432,871

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

Police Department Public Safety Dispatch Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	378,432	443,072	571,646	(171,806)	199,920	199,920
SALARIES AND WAGES	1,876,284	2,047,055	2,162,803	2,544,085	2,482,898	2,596,229
SALARIES AND WAGES	2,254,716	2,490,127	2,734,449	2,372,279	2,682,818	2,796,149
PERSONNEL BENEFITS	961,300	1,083,889	1,264,296	1,354,028	1,262,275	1,309,421
PERSONNEL BENEFITS	961,300	1,083,889	1,264,296	1,354,028	1,262,275	1,309,421
FUEL CONSUMED	1,266	1,854	1,482	2,118	1,800	1,800
OFFICE AND OPERATING SUPPLIES	22,354	168,988	135,525	(68,125)	184,700	184,700
SMALL TOOLS AND MINOR EQUIPMENT	40,360	69,676	27,542	38,258	32,900	32,900
SUPPLIES	63,981	240,518	164,550	(27,750)	219,400	219,400
COMMUNICATION	30,876	30,535	40,772	38,591	39,962	42,470
INSURANCE	18,663	18,663	15,723	15,723	16,866	16,866
MISCELLANEOUS	24,546	25,801	38,084	23,437	30,760	30,760
OPERATING RENTALS AND LEASES	105,792	101,530	108,484	111,054	82,408	85,189
PROFESSIONAL SERVICES	929,226	208,106	310,257	206,301	254,749	254,490
REPAIRS & MAINTENANCE	37,005	294,564	333,286	827,504	345,000	358,062
TAXES & OPERATING ASSESSMENTS	1	1	1	(1)	-	-
TRAVEL	38,252	34,242	36,755	15,144	25,950	25,950
UTILITY SERVICE	27,277	26,970	27,186	40,052	33,619	33,619
OTHER SERVICES AND CHARGES	1,211,638	740,412	910,547	1,277,805	829,313	847,405
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
MACHINERY AND EQUIPMENT	407,476	131,266	-	549,100	609,560	-
CAPITAL OUTLAYS (6000 EXP OBJ)	407,476	131,266	-	549,100	609,560	-
INTERGOVERNMENTAL PROF SERV	6,000	3,050	-	-	-	-
OBSOLETE INTERGOVT SERVICES	6,000	3,050	-	-	-	-
TOTAL EXPENDITURE	4,905,111	4,689,262	5,073,842	5,525,461	5,730,810	5,299,779

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

Police Department Environmental Remediation Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY 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

Department Budgets

Police Department Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-811 Police Administration	6,146,904	6,548,737	6,814,498	7,885,163	6,724,484	7,025,786
001-821 Patrol/Traffic Operations	12,354,608	12,400,088	13,419,383	13,805,343	13,347,381	14,044,870
001-822 Police Special Operations	432,754	474,280	385,332	426,387	422,952	429,765
001-823 Police Investigations Operatior	3,370,891	3,634,818	4,507,342	4,642,732	4,145,982	4,430,870
001-824 Police Off of Prof Responsibil	613,315	664,675	700,441	653,240	676,698	693,280
001-825 Police Records Operations	1,194,930	1,281,188	1,357,366	1,516,674	1,376,224	1,471,533
001-826 Police Proactive Operations	1,063,392	1,135,897	1,570,088	1,797,546	1,636,399	1,727,989
General Fund	25,176,793	26,139,682	28,754,451	30,727,085	28,330,119	29,824,093
151-811 Police Administration	9,498	11,625	8,682	14,682	3,461	3,461
151-821 Patrol/Traffic Operations	23,825	24,876	28,787	31,213	30,000	30,000
151-823 Police Investigations Operatior	29,989	16,000	-	-	-	-
152-811 Police Administration	6,681	6,642	3,310	3,310	2,204	2,204
152-823 Police Investigations Operatior	7,495	12,195	1,317	18,683	5,000	5,000
153-811 Police Administration	299,006	515,253	618,108	299,904	342,206	382,206
153-821 Patrol/Traffic Operations	52,001	51,607	38,892	11,108	10,000	10,000
Police Sp Revenue Funds	428,496	638,199	699,096	378,900	392,871	432,871
160-829 Police Dispatch Operations	4,905,111	4,689,262	5,073,842	5,525,461	5,730,810	5,299,779
Public Safety Dispatch Fund	4,905,111	4,689,262	5,073,842	5,525,461	5,730,810	5,299,779
136-823 Police Investigations Operatior	-	-	-	-	254,500	254,500
Settlement Funds	-	-	-	-	254,500	254,500
TOTAL EXPENDITURE	30,510,399	31,467,143	34,527,389	36,631,446	34,708,301	35,811,242

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.

Fire Department

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	745,263	809,144	856,816	865,573	865,573	865,573
LICENSES AND PERMITS	1,560	750	855	-	-	-
INTERGOVERNMENTAL REVENUE	1,430,582	223,212	4,138,866	1,048,029	1,548,029	1,548,029
CHARGES FOR GOODS AND SERVICES	6,906,227	9,142,863	9,411,764	10,647,455	10,233,207	10,258,182
MISCELLANEOUS REVENUE	44,565	32,368	44,492	28,000	38,000	-
NON REVENUES	-	-	-	-	856,433	-
OTHER FINANCING SOURCES	10,000	14,900	-	-	-	-
TOTAL REVENUE	9,138,197	10,223,237	14,452,794	12,589,057	13,541,242	12,671,784
NON-EXPENDITURES	1,166,057	110,221	110,221	331,289	110,221	110,221
SALARIES AND WAGES	17,477,307	17,702,882	21,023,608	19,236,231	20,064,300	20,765,961
PERSONNEL BENEFITS	4,954,357	5,156,399	6,159,172	6,465,784	5,729,259	6,054,931
SUPPLIES	980,328	916,133	1,235,399	739,578	766,996	766,996
OTHER SERVICES AND CHARGES	3,392,933	4,007,087	4,911,047	5,792,675	5,873,610	5,584,912
OBSOLETE INTERGOVT SERVICES	749,505	4,336	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	346,526	-	247,693	415,307	856,433	-
DEBT SERVICE PRINCIPAL	-	218,498	221,068	(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	32,759,797	33,579,879	33,462,080

Department Budgets

Fire Department General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
INTERFUND LOANS PRINCIPAL	216,803	0	-	221,068	-	-
TRANSFERS OUT	949,255	110,221	110,221	110,221	110,221	110,221
NON-EXPENDITURES	1,166,057	110,221	110,221	331,289	110,221	110,221
OVERTIME AND HAZARD DUTY	1,703,551	1,844,996	2,361,337	(330,401)	725,930	725,930
SALARIES AND WAGES	10,832,912	10,657,734	12,649,188	13,651,476	13,385,991	13,894,004
SALARIES AND WAGES	12,536,463	12,502,729	15,010,525	13,321,075	14,111,921	14,619,934
PERSONNEL BENEFITS	3,733,230	3,800,333	4,539,753	4,316,182	4,010,396	4,236,346
PERSONNEL BENEFITS	3,733,230	3,800,333	4,539,753	4,316,182	4,010,396	4,236,346
FUEL CONSUMED	75,238	85,897	89,797	98,103	74,748	74,748
OFFICE AND OPERATING SUPPLIES	253,132	229,398	221,796	164,174	195,080	195,080
SMALL TOOLS AND MINOR EQUIPMENT	309,131	207,792	528,488	94,005	143,534	143,534
SUPPLIES	637,501	523,087	840,081	356,281	413,362	413,362
COMMUNICATION	145,673	144,264	235,534	290,595	202,231	235,519
INSURANCE	90,328	90,328	68,400	68,400	184,394	184,394
MISCELLANEOUS	46,763	38,678	111,046	62,704	81,860	81,860
OPERATING RENTALS AND LEASES	772,566	797,903	853,419	1,088,376	1,946,079	1,559,972
PROFESSIONAL SERVICES	729,252	536,115	873,048	1,631,284	948,341	1,022,613
REPAIRS & MAINTENANCE	431,689	417,471	586,118	507,480	118,550	108,940
TAXES & OPERATING ASSESSMENTS	1	1	1	(1)	-	-
TRAVEL	18,066	11,215	20,520	11,498	14,448	14,448
UTILITY SERVICE	26,045	27,949	32,665	54,929	35,217	12,381
OTHER SERVICES AND CHARGES	2,260,383	2,063,924	2,780,750	3,715,265	3,531,119	3,220,127
INTEREST ON INTERFUND DEBT	5,070	3,974	1,861	0	-	-
DEBT SERVICE INTEREST/COSTS	5,070	3,974	1,861	0	-	-
INTERFUND LOANS	-	218,498	221,068	(221,068)	-	-
OTHER NOTES	-	0	-	-	-	-
DEBT SERVICE PRINCIPAL	-	218,498	221,068	(221,068)	-	-
MACHINERY AND EQUIPMENT	31,831	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	31,831	-	-	-	-	-
INTERGOVERNMENTAL PROF SERV	4,243	4,336	-	-	-	-
OBSOLETE INTERGOVT SERVICES	4,243	4,336	-	-	-	-
TOTAL EXPENDITURE	20,374,778	19,227,101	23,504,258	21,819,026	22,177,019	22,599,989

Fire Department Public Safety Dispatch Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	131,689	111,161	119,007	42,033	80,520	80,520
SALARIES AND WAGES	884,620	985,635	1,085,214	1,281,961	1,234,222	1,281,388
SALARIES AND WAGES	1,016,310	1,096,797	1,204,222	1,323,994	1,314,742	1,361,908
PERSONNEL BENEFITS	376,082	427,455	504,647	543,233	508,810	545,053
PERSONNEL BENEFITS	376,082	427,455	504,647	543,233	508,810	545,053
OFFICE AND OPERATING SUPPLIES	4,630	15,738	8,498	(276)	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	848	39,902	5,336	18,900	12,118	12,118
SUPPLIES	5,478	55,640	13,834	18,624	16,229	16,229
COMMUNICATION	25,058	24,964	46,387	45,464	44,800	46,852
INSURANCE	-	-	-	-	8,497	8,497
MISCELLANEOUS	4,254	12,737	10,090	(3,974)	3,058	3,058
OPERATING RENTALS AND LEASES	35,099	31,345	21,406	21,286	24,189	25,031
PROFESSIONAL SERVICES	35,568	22,347	18,868	63,843	132,055	136,577
REPAIRS & MAINTENANCE	20,682	19,161	16,225	33,935	25,080	25,080
TRAVEL	6,223	4,848	6,702	9,646	8,174	8,174
OTHER SERVICES AND CHARGES	126,883	115,402	119,678	170,200	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	2,056,051	3,121,125	2,355,518

Fire Department Medic One Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	386,073	479,072	551,542	342,823	260,621	260,621
SALARIES AND WAGES	3,538,462	3,624,284	4,257,320	4,248,339	4,377,017	4,523,497
SALARIES AND WAGES	3,924,535	4,103,357	4,808,862	4,591,162	4,637,638	4,784,118
PERSONNEL BENEFITS	845,045	928,612	1,114,772	1,606,369	1,210,053	1,273,532
PERSONNEL BENEFITS	845,045	928,612	1,114,772	1,606,369	1,210,053	1,273,532
FUEL CONSUMED	31,921	45,749	43,685	72,287	58,986	58,986
OFFICE AND OPERATING SUPPLIES	248,709	247,477	252,876	240,879	240,969	240,969
SMALL TOOLS AND MINOR EQUIPMENT	56,719	44,179	84,923	51,507	37,450	37,450
SUPPLIES	337,349	337,405	381,484	364,673	337,405	337,405
COMMUNICATION	23,736	19,548	27,424	49,568	36,066	37,890
INSURANCE	10,060	10,060	14,122	14,122	21,931	21,931
MISCELLANEOUS	10,029	829,036	939,589	869,833	899,865	899,865
OPERATING RENTALS AND LEASES	159,410	158,094	126,544	106,116	489,742	493,445
PROFESSIONAL SERVICES	594,298	643,422	719,879	536,472	604,289	613,641
REPAIRS & MAINTENANCE	197,377	156,574	165,472	307,667	37,102	37,102
TAXES & OPERATING ASSESSMENTS	19	19	19	21	20	20
TRAVEL	834	2,251	7,421	25,931	3,809	3,809
UTILITY SERVICE	9,905	8,757	10,149	(2,521)	3,814	3,814
OTHER SERVICES AND CHARGES	1,005,668	1,827,762	2,010,620	1,907,210	2,096,638	2,111,517
MACHINERY AND EQUIPMENT	314,695	0	84,856	415,144	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	314,695	0	84,856	415,144	-	-
INTERGOVERNMENTAL PROF SERV	745,263	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	745,263	-	-	-	-	-
TOTAL EXPENDITURE	7,172,555	7,197,136	8,400,595	8,884,557	8,281,734	8,506,572

Department Budgets

Fire Department Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-711 Fire Administration	1,794,097	1,773,870	1,970,748	2,027,397	1,654,445	1,323,751
001-721 Fire Operations	16,937,836	16,081,954	19,518,496	16,345,538	18,725,669	19,389,820
001-722 Fire Life Safety Operations	491,271	483,493	546,173	485,062	443,553	460,886
001-723 Fire Dept Training Operations	698,858	513,195	1,058,928	1,742,787	880,311	907,027
001-726 Emergency Management	452,717	374,590	409,912	1,218,242	473,041	518,506
General Fund	20,374,778	19,227,101	23,504,258	21,819,026	22,177,019	22,599,989
470-724 Emergency Medical Services	7,172,555	7,197,136	8,400,595	8,884,557	8,281,734	8,506,572
Medic One Fund	7,172,555	7,197,136	8,400,595	8,884,557	8,281,734	8,506,572
160-729 Fire/EMS Dispatch Operations	1,524,752	1,695,293	1,842,380	2,056,051	3,121,125	2,355,518
Public Safety Dispatch Fund	1,524,752	1,695,293	1,842,380	2,056,051	3,121,125	2,355,518
141-711 Fire Facilities	-	-	162,837	163	-	-
Real Estate Excise Tax Funds	-	-	162,837	163	-	-
TOTAL EXPENDITURE	29,072,085	28,119,530	33,910,069	32,759,797	33,579,879	33,462,080

Group Descriptions

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

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

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

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

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

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

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

Municipal Court

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
INTERGOVERNMENTAL REVENUE	40,000	20,108	51,490	-	-	-
CHARGES FOR GOODS AND SERVICES	684,076	637,215	666,609	643,500	665,000	665,000
FINES AND PENALTIES	673,419	628,228	587,830	545,800	551,900	565,000
MISCELLANEOUS REVENUE	44,794	56,005	42,426	25,000	25,000	25,000
TOTAL REVENUE	1,442,288	1,341,555	1,348,355	1,214,300	1,241,900	1,255,000
SALARIES AND WAGES	908,686	955,435	1,075,598	1,105,520	1,094,435	1,180,105
PERSONNEL BENEFITS	421,551	455,849	549,408	630,739	516,916	575,053
SUPPLIES	27,400	34,163	46,244	72,314	45,779	45,779
OTHER SERVICES AND CHARGES	301,409	460,268	669,839	832,088	731,501	750,126
OBSOLETE INTERGOVT SERVICES	299,353	201,407	-	-	-	-
TOTAL EXPENDITURE	1,958,398	2,107,121	2,341,088	2,640,661	2,388,631	2,551,062

Department Budgets - Recreation and Culture

Parks and Recreation Department

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.

Budget Summary

Most of the funding for Parks and Recreation operations comes from the General Fund. Funding for capital development and maintenance comes from [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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	4,944,963	5,029,234	5,100,154	5,353,548	5,353,548	5,353,548
LICENSES AND PERMITS	7,889	6,923	7,330	1,000	1,000	1,000
INTERGOVERNMENTAL REVENUE	857,853	963,542	555,055	505,000	600,000	615,000
CHARGES FOR GOODS AND SERVICES	3,479,513	4,647,190	4,899,825	4,441,782	4,206,000	4,422,532
FINES AND PENALTIES	1,224	181	53	-	-	-
MISCELLANEOUS REVENUE	1,239,080	1,002,113	685,571	561,512	444,391	550,512
NON REVENUES	413,628	447,560	511,761	470,000	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	11,376,842	11,525,442	11,873,095
NON-EXPENDITURES	413,628	428,400	510,573	930,000	570,000	580,000
SALARIES AND WAGES	3,814,979	4,225,927	4,360,115	4,988,311	4,373,235	5,064,815
PERSONNEL BENEFITS	1,698,527	1,906,799	2,116,823	2,909,822	2,170,288	2,488,331
SUPPLIES	651,640	632,893	748,333	525,528	598,618	598,618
OTHER SERVICES AND CHARGES	4,025,324	4,995,374	5,247,766	6,853,603	6,777,531	7,655,382
OBSOLETE INTERGOVT SERVICES	53,077	64,927	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,146,180	9,472,525	6,162,194	16,027,030	7,233,701	5,775,000
DEBT SERVICE PRINCIPAL	-	447,560	511,761	(511,761)	1,465,993	-
DEBT SERVICE INTEREST/COSTS	27,959	31,533	29,547	40,453	30,000	30,000
TOTAL EXPENDITURE	13,831,313	22,205,938	19,687,111	31,762,986	23,219,367	22,192,146

Parks & Recreation Department General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	39,766	54,589	57,788	(10,916)	11,532	11,532
SALARIES AND WAGES	3,129,010	3,501,752	3,530,828	4,255,290	3,258,468	3,806,531
SALARIES AND WAGES	3,168,776	3,556,341	3,588,616	4,244,374	3,270,000	3,818,063
PERSONNEL BENEFITS	1,420,674	1,608,452	1,739,345	2,422,252	1,593,075	1,854,062
PERSONNEL BENEFITS	1,420,674	1,608,452	1,739,345	2,422,252	1,593,075	1,854,062
FUEL CONSUMED	55,777	69,681	63,144	112,626	67,345	67,345
OBSOLETE-WAREHOUSE	22,641	21,897	-	-	-	-
OFFICE AND OPERATING SUPPLIES	299,633	264,507	334,165	319,713	316,713	316,713
PURCHASES FOR RESALE	2,306	2,047	2,509	5,491	4,000	4,000
SMALL TOOLS AND MINOR EQUIPMENT	43,964	75,381	97,162	33,368	55,514	55,514
SUPPLIES	424,320	433,513	496,981	471,198	443,572	443,572
COMMUNICATION	40,445	39,365	52,826	42,617	36,688	46,720
INSURANCE	227,979	227,979	171,240	171,240	122,999	122,999
MISCELLANEOUS	63,661	71,831	93,962	37,147	69,028	69,028
OPERATING RENTALS AND LEASES	981,499	1,030,487	1,239,583	1,160,796	1,374,015	1,414,580
PROFESSIONAL SERVICES	321,414	325,433	371,790	235,295	432,155	456,716
REPAIRS & MAINTENANCE	466,937	446,517	491,386	475,409	188,977	188,977
TAXES & OPERATING ASSESSMENTS	15,092	15,976	15,232	(544)	5,944	5,944
TRAVEL	2,343	8,507	4,895	6,625	4,760	4,760
UTILITY SERVICE	631,755	626,502	655,544	436,775	566,415	566,415
OTHER SERVICES AND CHARGES	2,751,125	2,792,598	3,096,457	2,565,361	2,800,982	2,876,140
MACHINERY AND EQUIPMENT	-	-	32,784	58,216	-	-
OTHER IMPROVEMENTS	-	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	32,784	58,216	-	-
INTERGOVERNMENTAL PROF SERV	7,621	13,200	-	-	-	-
OBSOLETE INTERGOVT SERVICES	7,621	13,200	-	-	-	-
TOTAL EXPENDITURE	7,772,516	8,404,104	8,954,182	9,761,402	8,107,629	8,991,837

Department Budgets

Parks & Recreation Department Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
456-425 Parks Cemetery	535,811	376,238	377,180	442,907	434,251	453,484
Cemetery Fund	535,811	376,238	377,180	442,907	434,251	453,484
001-411 Parks and Recreation Admin	913,504	939,486	933,223	891,572	912,920	965,051
001-421 Parks Operations Management	449,831	419,538	403,854	357,278	371,983	409,882
001-422 Parks Grounds	1,443,733	1,580,188	1,768,943	2,315,510	1,393,629	1,472,284
001-423 Parks Buildings	1,710,744	1,966,825	2,006,360	1,902,133	1,695,556	1,869,988
001-431 Recreation Management	168,571	239,304	669,172	694,035	605,850	695,246
001-435 Recreation Aquatics	1,502,880	1,560,306	1,820,436	1,791,972	1,860,839	2,014,369
001-436 Sports and Enrichment	1,383,190	1,380,048	1,047,911	1,423,793	1,176,039	1,356,829
001-471 Parks Design & Development	200,062	318,410	304,284	385,109	90,814	208,187
General Fund	7,772,516	8,404,104	8,954,182	9,761,402	8,107,629	8,991,837
460-426 Parks Golf Course	290,267	1,157,225	1,282,266	1,441,965	1,369,830	1,411,219
Golf Course Fund	290,267	1,157,225	1,282,266	1,441,965	1,369,830	1,411,219
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	464,376	750,316	811,762
173-423 Parks Buildings	15,569	154,311	160,171	386,212	332,743	348,745
173-471 Parks Design & Development	100,739	95,232	77,123	77,120	122,185	122,185
173-472 Parks Capital Improvement	1,354,322	8,332,571	5,039,940	7,686,905	5,351,095	4,246,689
177-423 Parks Buildings	-	0	1,905	118,094	75,000	70,000
177-431 Parks Recreation Facilities	-	-	-	30,000	-	-
177-471 Parks Design & Development	31,636	30,005	27,562	15,992	32,483	32,483
177-472 Parks Capital Improvement	1,579,164	1,481,264	1,842,007	8,208,322	2,658,270	3,069,394
Parks Funds	3,280,889	10,367,121	7,565,741	16,987,023	9,322,092	8,701,259
141-422 Parks Grounds	21,989	16,563	13,228	17,376	-	-
141-423 Parks Buildings	58,155	225,702	78,314	124,265	330,000	250,000
141-431 Parks Athletic Facilities	-	-	106,966	183,034	343,500	1,143,500
141-472 Parks Capital Improvement	1,057,338	400,986	942,257	1,151,024	46,031	50,159
142-423 Parks Buildings	9,245	41,401	256,195	569,250	425,000	275,000
142-431 Parks Recreation Facilities	-	-	-	(0)	(0)	(0)
142-472 Parks Capital Improvement	10,823	428,199	297	15,012	467,208	7,855
Real Estate Excise Tax Funds	1,157,550	1,112,852	1,397,257	2,059,962	1,611,739	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	1,038,176	850,000	850,000
Settlement Funds	673,134	402,972	96,692	1,055,934	898,735	898,735
371-472 Parks Design and Development	122,020	377,950	(0)	-	-	-
Waterfront Construction	122,020	377,950	(0)	-	-	-
TOTAL EXPENDITURE	13,839,889	22,205,938	19,687,111	31,762,986	23,219,367	22,192,146

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.

Department Budgets

Library

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
CHARGES FOR GOODS AND SERVICES	23,897	24,405	25,776	22,100	22,100	22,100
FINES AND PENALTIES	68,688	58,470	45,808	-	-	-
MISCELLANEOUS REVENUE	103,747	138,322	87,729	95,000	95,000	95,000
TOTAL REVENUE	196,333	221,197	159,313	117,100	117,100	117,100
SALARIES AND WAGES	2,130,072	2,271,682	2,339,925	2,562,652	2,363,401	2,709,447
PERSONNEL BENEFITS	923,345	997,548	1,097,664	1,333,303	1,100,674	1,247,901
SUPPLIES	610,479	636,077	689,588	862,912	776,250	776,250
OTHER SERVICES AND CHARGES	845,975	893,914	1,065,325	968,422	1,045,450	1,093,107
OBSOLETE INTERGOVT SERVICES	6,994	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	200,000	-	-
TOTAL EXPENDITURE	4,516,866	4,799,221	5,192,502	5,927,290	5,285,776	5,826,706

Library General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	1,066	2,603	6,028	(3,988)	1,020	1,020
SALARIES AND WAGES	2,129,006	2,269,079	2,333,897	2,566,640	2,362,381	2,708,427
SALARIES AND WAGES	2,130,072	2,271,682	2,339,925	2,562,652	2,363,401	2,709,447
PERSONNEL BENEFITS	923,345	997,548	1,097,664	1,333,303	1,100,674	1,247,901
PERSONNEL BENEFITS	923,345	997,548	1,097,664	1,333,303	1,100,674	1,247,901
FUEL CONSUMED	1,369	2,460	2,194	2,050	2,122	2,122
OBSOLETE-WAREHOUSE	45	94	-	-	-	-
OFFICE AND OPERATING SUPPLIES	520,680	564,313	644,294	743,718	694,006	694,006
SMALL TOOLS AND MINOR EQUIPMENT	21,987	15,810	13,648	46,596	30,122	30,122
SUPPLIES	544,080	582,676	660,136	792,364	726,250	726,250
COMMUNICATION	46,397	48,025	48,981	62,561	37,244	50,240
INSURANCE	38,117	38,117	42,850	42,850	69,748	69,748
MISCELLANEOUS	12,090	21,723	24,236	22,732	23,484	23,484
OPERATING RENTALS AND LEASES	562,439	557,337	601,667	624,173	635,582	659,228
PROFESSIONAL SERVICES	62,751	64,972	111,352	122,015	122,625	133,640
REPAIRS & MAINTENANCE	106,973	108,560	207,654	91,629	141,297	141,297
TAXES & OPERATING ASSESSMENTS	480	738	291	1,150	721	721
TRAVEL	1,725	5,171	5,734	1,188	3,461	3,461
UTILITY SERVICE	12,434	11,027	12,658	9,868	11,263	11,263
OTHER SERVICES AND CHARGES	843,407	855,671	1,055,423	978,168	1,045,424	1,093,081
MACHINERY AND EQUIPMENT	-	-	-	200,000	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	200,000	-	-
INTERGOVERNMENTAL PROF SERVS	6,994	(0)	-	-	-	-
OBSOLETE INTERGOVT SERVICES	6,994	(0)	-	-	-	-
TOTAL EXPENDITURE	4,447,899	4,707,577	5,153,148	5,866,487	5,235,750	5,776,680

Library Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-191 Library Administration	803,358	785,763	908,271	845,520	1,001,543	1,065,643
001-193 Library Services	3,186,267	3,452,838	3,664,899	4,219,911	3,613,258	4,066,443
001-195 Library Facilities	458,274	468,976	579,978	801,056	620,949	644,595
General Fund	4,447,899	4,707,577	5,153,148	5,866,487	5,235,750	5,776,680
126-191 Library Administration	9,504	45,156	17,823	(17,667)	26	26
126-193 Library Services	59,463	46,488	21,531	78,469	50,000	50,000
Reserve Funds	68,967	91,644	39,354	60,802	50,026	50,026
TOTAL EXPENDITURE	4,516,866	4,799,221	5,192,502	5,927,290	5,285,776	5,826,706

Group Descriptions

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

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

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

Department Budgets

Museum

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

Budget Summary

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

Museum	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
INTERGOVERNMENTAL REVENUE	4,063	1,432	4,649	5,000	5,000	5,000
MISCELLANEOUS REVENUE	8	4,002	-	-	-	-
OTHER FINANCING SOURCES	150,000	150,000	-	-	-	-
TOTAL REVENUE	154,071	155,434	4,649	5,000	5,000	5,000
SALARIES AND WAGES	638,609	611,041	396,216	396,570	285,544	309,128
PERSONNEL BENEFITS	290,490	276,687	194,469	236,673	139,110	147,649
SUPPLIES	10,385	17,843	3,981	4,019	4,000	4,000
OTHER SERVICES AND CHARGES	595,017	640,896	756,059	736,352	908,629	952,304
TOTAL EXPENDITURE	1,534,501	1,546,467	1,350,724	1,373,615	1,337,283	1,413,081

Department Budgets - Planning and Community Development

Planning & Community Development Department

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.

Department Budgets

Budget Summary

Planning and Community Development manages the Development Services Fund, HUD Funds, the Home Levy Fund and the Tourism Fund.

Planning & Community Development All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	4,659,790	4,785,160	5,876,049	5,827,003	5,139,700	5,509,600
LICENSES AND PERMITS	1,835,195	2,140,502	2,263,057	1,678,244	1,678,244	1,678,244
INTERGOVERNMENTAL REVENUE	1,416,471	855,659	1,233,863	2,870,569	2,870,569	2,870,569
CHARGES FOR GOODS AND SERVICES	2,235,904	2,195,045	2,610,014	2,051,449	2,051,449	2,051,449
FINES AND PENALTIES	2,150	11,925	1,601	-	-	-
MISCELLANEOUS REVENUE	304,395	299,850	282,822	124,119	124,119	124,119
OTHER FINANCING SOURCES	1,834,876	-	-	-	-	-
TOTAL REVENUE	12,288,781	10,288,141	12,267,406	12,551,384	11,864,081	12,233,981
NON-EXPENDITURES	150,000	150,000	-	-	-	-
SALARIES AND WAGES	3,231,659	3,510,667	3,487,237	4,313,077	3,817,594	4,332,649
PERSONNEL BENEFITS	1,394,381	1,557,072	1,635,094	2,308,527	1,825,976	2,016,342
SUPPLIES	131,290	44,620	72,431	91,699	73,799	73,799
OTHER SERVICES AND CHARGES	7,843,231	5,811,281	6,769,578	17,982,782	17,847,169	11,786,099
CAPITAL OUTLAYS (6000 EXP OBJ)	87,656	60,901	-	2,135,436	-	-
TOTAL EXPENDITURE	12,838,217	11,134,541	11,964,340	26,831,521	23,564,538	18,208,890

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 Development General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
SALARIES AND WAGES	1,269,701	1,441,308	1,484,488	1,441,181	1,625,485	1,904,397
PERSONNEL BENEFITS	556,610	614,647	675,812	755,179	769,300	871,996
PERSONNEL BENEFITS	556,610	614,647	675,812	755,179	769,300	871,996
FUEL CONSUMED	36	-	25	(25)	-	-
OBSOLETE-WAREHOUSE	110	131	-	-	-	-
OFFICE AND OPERATING SUPPLIES	17,996	20,698	27,858	(7,978)	9,940	9,940
SMALL TOOLS AND MINOR EQUIPMENT	5,350	12,102	30,276	(14,098)	2,486	2,486
SUPPLIES	23,492	32,931	58,159	(22,101)	12,426	12,426
COMMUNICATION	25,177	26,125	39,132	21,386	30,614	39,506
INSURANCE	146,122	146,122	98,499	98,499	17,696	17,696
MISCELLANEOUS	6,686	8,846	12,751	4,877	8,814	8,814
OPERATING RENTALS AND LEASES	108,979	106,363	102,226	118,486	123,150	127,145
PROFESSIONAL SERVICES	687,380	827,600	899,666	1,844,083	1,325,628	1,336,049
REPAIRS & MAINTENANCE	19,468	20,515	46,277	22,520	17,670	17,670
TAXES & OPERATING ASSESSMENTS	27	21	47	(47)	-	-
TRAVEL	4,759	11,344	12,408	6,270	9,339	9,339
UTILITY SERVICE	3,348	2,896	4,191	1,659	2,925	2,925
OTHER SERVICES AND CHARGES	1,001,945	1,149,832	1,215,196	2,117,733	1,535,835	1,559,143
BUILDINGS AND STRUCTURES	-	7,500	-	2,135,436	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	7,500	-	2,135,436	-	-
TOTAL EXPENDITURE	2,851,748	3,246,217	3,433,655	6,427,428	3,943,047	4,347,962

Planning & Community Development Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-521 Community Development	704,855	813,539	895,327	1,185,576	1,658,012	1,731,170
001-526 City Center Development	395,292	594,971	628,774	3,075,915	817,672	842,948
001-531 Planning Services	1,751,601	1,837,707	1,909,553	2,165,936	1,467,363	1,773,845
General Fund	2,851,748	3,246,217	3,433,655	6,427,428	3,943,047	4,347,962
180-522 Tourism Activities and Facilities	1,542,449	1,633,541	1,700,874	2,630,201	972,453	972,887
Tourism Fund	1,542,449	1,633,541	1,700,874	2,630,201	972,453	972,887
181-521 Community Development	3,764,773	1,526,734	1,590,125	9,900,874	10,379,296	5,379,296
Low Income Housing Fund	3,764,773	1,526,734	1,590,125	9,900,874	10,379,296	5,379,296
190-521 Community Development	735,911	1,047,222	1,568,730	1,666,037	1,980,841	1,735,341
191-521 Community Development	948,311	239,628	455,174	1,524,936	2,325,644	1,467,719
HUD Grants Funds	1,684,223	1,286,850	2,023,904	3,190,972	4,306,485	3,203,060
475-541 Building Services	2,684,073	3,217,002	3,023,159	4,265,432	3,688,734	4,017,668
475-542 Rental Services	310,951	224,197	192,622	416,614	274,524	288,017
Development Services Fund	2,995,024	3,441,199	3,215,782	4,682,046	3,963,257	4,305,686
TOTAL EXPENDITURE	12,838,217	11,134,541	11,964,340	26,831,521	23,564,538	18,208,890

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.

Department Budgets

Hearing Examiner

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 contracts out hearing examiner services.

Hearing Examiner	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
CHARGES FOR GOODS AND SERVICES	29,494	26,608	20,156	22,000	22,000	22,000
TOTAL REVENUE	29,494	26,608	20,156	22,000	22,000	22,000
SALARIES AND WAGES	28,661	30,785	31,061	29,144	29,326	31,874
PERSONNEL BENEFITS	14,951	15,988	17,693	18,277	16,142	17,226
SUPPLIES	767	511	200	3,240	1,720	1,720
OTHER SERVICES AND CHARGES	48,073	65,386	61,511	101,134	82,326	83,087
TOTAL EXPENDITURE	92,451	112,670	110,465	151,795	129,514	133,908

Department Budgets - General Government

Human Resources Department

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	2,109,005	2,432,768	2,493,262	2,015,000	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	139,499	142,572	145,767	120,000	120,000	120,000
CHARGES FOR GOODS AND SERVICES	14,509,815	15,741,067	18,695,394	19,968,099	16,805,261	18,192,317
MISCELLANEOUS REVENUE	1,786,843	1,735,514	1,580,190	1,576,741	26,741	26,741
NON REVENUES	216,803	218,498	221,068	-	-	-
TOTAL REVENUE	18,761,965	20,270,419	23,135,681	23,679,840	18,967,002	20,354,058
SALARIES AND WAGES	1,501,356	1,609,111	1,730,965	1,959,032	1,879,376	1,991,745
PERSONNEL BENEFITS	2,466,093	1,943,095	2,344,286	3,452,485	2,866,051	2,903,645
SUPPLIES	89,155	76,087	68,537	134,608	100,172	101,572
OTHER SERVICES AND CHARGES	13,906,325	15,069,918	16,211,145	20,080,559	18,904,603	18,915,660
OBSOLETE INTERGOVT SERVICES	24,948	29,050	-	-	-	-
TOTAL EXPENDITURE	17,987,878	18,727,260	20,354,932	25,626,684	23,750,202	23,912,622

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

Department Budgets

Human Resources General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	493	1,009	43	1,181	612	612
SALARIES AND WAGES	707,747	736,107	826,099	942,844	906,046	989,808
SALARIES AND WAGES	708,240	737,116	826,142	944,025	906,658	990,420
PERSONNEL BENEFITS	320,384	350,726	426,604	513,738	458,770	487,092
PERSONNEL BENEFITS	320,384	350,726	426,604	513,738	458,770	487,092
OBSOLETE-WAREHOUSE	-	3	-	-	-	-
OFFICE AND OPERATING SUPPLIES	13,607	7,065	7,950	25,484	16,717	16,717
SMALL TOOLS AND MINOR EQUIPMENT	903	4,693	503	11,504	6,003	6,003
SUPPLIES	14,509	11,761	8,453	36,987	22,720	22,720
COMMUNICATION	8,023	8,424	12,406	7,869	10,276	13,468
INSURANCE	10,305	10,305	12,102	12,102	20,915	20,915
MISCELLANEOUS	4,846	11,536	14,283	39,737	27,010	27,010
OPERATING RENTALS AND LEASES	48,990	46,792	66,570	66,543	73,413	76,308
PROFESSIONAL SERVICES	127,731	155,537	259,244	233,797	141,275	146,619
REPAIRS & MAINTENANCE	26,312	30,612	32,724	29,429	31,076	31,076
TRAVEL	6,127	8,738	4,326	25,840	16,083	16,083
OTHER SERVICES AND CHARGES	232,334	271,943	401,654	415,317	320,048	331,479
INTERGOVERNMENTAL PROF SERV	5,623	3,988	-	-	-	-
OBSOLETE INTERGOVT SERVICES	5,623	3,988	-	-	-	-
TOTAL EXPENDITURE	1,281,091	1,375,533	1,662,854	1,910,066	1,708,196	1,831,711

Human Resources Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-221 Human Resources Svcs and Adm	888,552	942,225	1,207,385	1,435,567	1,270,994	1,358,441
001-231 HR Personnel, Benefits and Bud	392,539	433,308	455,469	474,500	437,201	473,270
General Fund	1,281,091	1,375,533	1,662,854	1,910,066	1,708,196	1,831,711
561-244 Unemployment Benefits Service	92,560	90,858	92,375	265,186	175,056	175,742
562-245 Workers Comp Benefits Service	413,986	581,479	587,626	1,094,465	835,411	842,647
565-246 Health Benefits Services	13,728,276	14,789,650	15,741,445	18,503,997	18,011,436	18,040,001
Emp Benefits Int Serv Fund	14,234,823	15,461,987	16,421,445	19,863,647	19,021,904	19,058,390
612-247 Pension Benefits Services	1,659,146	1,315,453	1,579,287	2,301,190	1,918,665	1,919,875
613-247 Pension Benefits Services	812,817	574,287	691,346	1,551,781	1,101,438	1,102,647
Fire and Police Pension Funds	2,471,964	1,889,740	2,270,633	3,852,971	3,020,103	3,022,522
TOTAL EXPENDITURE	17,987,878	18,727,260	20,354,932	25,626,684	23,750,202	23,912,622

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

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

- The Unemployment Benefits Service group manages the internal service fund and provides unemployment insurance benefits for all city employees.
- The Workers' Compensation Benefits Services group manages the internal service fund and provides workers' compensation coverage for all city employees.

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

Department Budgets

Information Technology Services Department

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
LICENSES AND PERMITS	317,999	299,340	288,237	300,000	300,000	300,000
CHARGES FOR GOODS AND SERVICES	3,673,020	3,921,556	2,942,407	3,067,488	3,871,035	4,386,316
MISCELLANEOUS REVENUE	143,340	161,669	124,478	125,000	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	3,907,488	4,746,035	5,276,316
NON-EXPENDITURES	560,000	-	-	-	-	-
SALARIES AND WAGES	2,024,559	2,250,710	2,339,309	2,419,021	2,324,125	2,658,474
PERSONNEL BENEFITS	820,460	927,134	1,035,924	1,189,587	1,089,520	1,193,610
SUPPLIES	1,002,065	1,049,377	867,344	704,538	1,016,824	1,156,874
OTHER SERVICES AND CHARGES	1,735,316	1,859,941	1,685,797	2,733,084	2,092,964	1,944,229
OBSOLETE INTERGOVT SERVICES	175	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	267,065	86,172	447,622	3,046,578	2,507,319	367,037
TOTAL EXPENDITURE	6,409,639	6,173,334	6,375,995	10,092,808	9,030,751	7,320,224

Information Technology Services General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	8,929	12,127	8,442	2,558	5,500	5,500
SALARIES AND WAGES	1,526,555	1,703,823	1,722,741	1,882,308	1,574,631	1,837,079
SALARIES AND WAGES	1,535,484	1,715,950	1,731,182	1,884,866	1,580,131	1,842,579
PERSONNEL BENEFITS	618,097	692,782	756,223	921,551	721,235	804,945
PERSONNEL BENEFITS	618,097	692,782	756,223	921,551	721,235	804,945
FUEL CONSUMED	336	245	233	701	467	467
OBSOLETE-WAREHOUSE	15	-	-	-	-	-
OFFICE AND OPERATING SUPPLIES	26,846	36,295	29,472	12,258	23,365	23,365
SMALL TOOLS AND MINOR EQUIPMENT	20,782	21,324	25,947	(867)	4,505	4,505
SUPPLIES	47,980	57,864	55,652	12,092	28,337	28,337
COMMUNICATION	10,841	10,539	12,525	16,000	7,679	13,151
INSURANCE	9,057	9,057	8,491	8,491	14,517	14,517
MISCELLANEOUS	8,202	31,287	13,205	41,562	38,634	38,634
OPERATING RENTALS AND LEASES	286,091	280,788	250,501	317,878	304,795	308,269
PROFESSIONAL SERVICES	44,738	42,318	77,577	72,515	113,750	125,173
REPAIRS & MAINTENANCE	378,381	460,146	448,786	527,069	4,311	4,311
TAXES & OPERATING ASSESSMENTS	0	0	0	(0)	-	-
TRAVEL	11,525	11,389	8,884	9,010	8,947	8,947
UTILITY SERVICE	3,776	3,156	3,512	3,678	3,595	3,595
OTHER SERVICES AND CHARGES	752,612	848,680	823,480	996,203	496,228	516,597
INTERGOVERNMENTAL PROF SERV	175	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	175	-	-	-	-	-
TOTAL EXPENDITURE	2,954,348	3,315,277	3,366,537	3,814,712	2,825,931	3,192,458

Information Technology Services Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-253 ITSD Services	2,954,348	3,315,277	3,366,537	3,814,712	2,825,931	3,192,458
General Fund	2,954,348	3,315,277	3,366,537	3,814,712	2,825,931	3,192,458
162-254 Government and Ed Access TV	328,782	330,735	336,957	556,993	430,203	335,638
162-256 PEG Access TV-eliminate 2017	490,000	-	-	-	-	-
163-251 Equipment/PEG	22,134	117,917	53,459	268,741	220,356	4,381
Public Educ & Govt Acc TV Funds	840,916	448,652	390,416	825,735	650,558	340,018
540-255 Telecommunication	490,931	448,592	446,197	764,886	517,331	536,042
541-252 Technology Replacements	912,150	661,506	1,088,580	3,024,685	2,727,259	684,028
542-258 Computer Infrastructure Replac	844,956	908,005	672,502	1,240,864	1,882,997	2,106,121
543-257 GIS Administration	366,337	391,303	411,763	421,926	426,674	461,556
Tech and Telecom Fund	2,614,375	2,409,405	2,619,042	5,452,362	5,554,262	3,787,747
TOTAL EXPENDITURE	6,409,639	6,173,334	6,375,995	10,092,808	9,030,751	7,320,224

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.

Department Budgets

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

Computer Infrastructure Replacement manages the replacement and maintenance of all computers throughout the city.

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

Finance Department

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
CHARGES FOR GOODS AND SERVICES	2,249,620	2,249,719	1,906,771	2,291,982	1,850,716	1,850,716
FINES AND PENALTIES	145	-	-	-	-	-
MISCELLANEOUS REVENUE	889,253	850,251	1,170,515	785,528	728,319	677,443
NON REVENUES	418,561	652,050	1,130,349	1,238,460	1,371,759	1,499,681
OTHER FINANCING SOURCES	1,345,136	1,366,876	690,305	635,497	1,297,155	1,288,349
TOTAL REVENUE	4,902,715	5,118,897	4,897,940	4,951,468	5,247,949	5,316,189
NON-EXPENDITURES	-	500,000	-	-	-	-
SALARIES AND WAGES	1,174,865	1,231,022	1,189,660	1,321,852	1,205,668	1,357,013
PERSONNEL BENEFITS	565,823	597,274	616,170	719,892	599,102	663,759
SUPPLIES	10,461	14,622	18,000	69,083	26,545	26,545
OTHER SERVICES AND CHARGES	256,855	289,537	384,390	363,415	384,649	403,464
OBSOLETE INTERGOVT SERVICES	109,397	106,581	-	-	-	-
DEBT SERVICE PRINCIPAL	1,786,400	2,096,673	1,897,215	1,971,020	2,674,630	2,840,536
DEBT SERVICE INTEREST/COSTS	835,127	766,715	718,992	673,278	711,416	615,350
TOTAL EXPENDITURE	4,738,928	5,602,422	4,824,427	5,118,540	5,602,010	5,906,667

Department Budgets

Finance Department General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	4,215	1,618	301	6,023	3,162	3,162
SALARIES AND WAGES	1,170,650	1,229,404	1,189,359	1,315,830	1,202,506	1,353,851
SALARIES AND WAGES	1,174,865	1,231,022	1,189,660	1,321,852	1,205,668	1,357,013
PERSONNEL BENEFITS	565,823	597,274	616,170	719,892	599,102	663,759
PERSONNEL BENEFITS	565,823	597,274	616,170	719,892	599,102	663,759
OBSOLETE-WAREHOUSE	40	13	-	-	-	-
OFFICE AND OPERATING SUPPLIES	8,402	10,245	11,328	64,693	21,014	21,014
SMALL TOOLS AND MINOR EQUIPMENT	2,019	4,364	6,672	4,390	5,531	5,531
SUPPLIES	10,461	14,622	18,000	69,083	26,545	26,545
COMMUNICATION	21,998	20,176	24,095	30,630	17,867	24,935
INSURANCE	9,227	9,227	7,557	7,557	11,215	11,215
MISCELLANEOUS	11,261	32,120	18,493	267,351	8,095	8,095
OPERATING RENTALS AND LEASES	103,471	99,668	93,444	103,807	112,854	117,120
PROFESSIONAL SERVICES	73,306	109,424	199,851	(97,626)	188,295	195,776
REPAIRS & MAINTENANCE	35,898	15,071	31,299	50,563	40,931	40,931
TRAVEL	1,694	3,850	9,651	1,133	5,392	5,392
OTHER SERVICES AND CHARGES	256,855	289,537	384,390	363,415	384,649	403,464
INTERGOVERNMENTAL PROF SERV	109,397	106,581	-	-	-	-
OBSOLETE INTERGOVT SERVICES	109,397	106,581	-	-	-	-
TOTAL EXPENDITURE	2,117,401	2,239,035	2,208,219	2,474,242	2,215,965	2,450,781

Finance Department Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-211 Finance Administration	390,880	430,018	439,935	429,272	448,615	478,525
001-213 Finance Services	1,629,761	1,705,414	1,660,061	1,922,887	1,659,972	1,857,632
001-214 Records, Microfilm	96,760	103,603	108,223	122,083	107,377	114,625
General Fund	2,117,401	2,239,035	2,208,219	2,474,242	2,215,965	2,450,781
224-911 Debt Service Administration	264,707	267,707	269,016	274,813	278,813	280,413
225-911 Debt Service Administration	1,355,051	1,396,051	717,288	745,663	761,303	786,936
227-911 Debt Service Administration	312,638	507,038	939,600	988,325	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	17,964	17,964	17,952
235-911 Debt Service Administration	671,170	674,630	672,341	617,533	619,241	615,201
General Debt Fund	2,621,527	2,863,388	2,616,208	2,644,298	3,386,046	3,455,886
245-911 Debt Service Administration	-	500,000	-	-	-	-
LID Guaranty Fund	-	500,000	-	-	-	-
TOTAL EXPENDITURE	4,738,928	5,602,422	4,824,427	5,118,540	5,602,010	5,906,667

Group Descriptions

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

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

Records management and microfilm retains the records for City.

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

Legal Department

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.

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	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
INTERGOVERNMENTAL REVENUE	12,460	12,532	23,801	12,129	12,129	12,129
CHARGES FOR GOODS AND SERVICES	1,561,231	1,556,017	1,527,871	1,539,156	2,385,585	2,385,585
FINES AND PENALTIES	8,005	12,427	6,537	35,646	35,646	35,646
MISCELLANEOUS REVENUE	56,862	40,821	624	-	-	-
TOTAL REVENUE	1,638,558	1,621,797	1,558,832	1,586,931	2,433,360	2,433,360
SALARIES AND WAGES	1,200,610	1,235,421	1,297,039	1,299,416	1,286,788	1,397,753
PERSONNEL BENEFITS	477,237	505,264	570,055	640,249	550,096	580,235
SUPPLIES	29,377	11,096	94,993	(43,563)	24,659	25,715
OTHER SERVICES AND CHARGES	1,200,843	1,162,387	1,453,304	1,440,821	1,467,066	1,477,579
OBSOLETE INTERGOVT SERVICES	85	158	-	-	-	-
TOTAL EXPENDITURE	2,908,152	2,914,327	3,415,391	3,336,923	3,328,609	3,481,282

Department Budgets

Legal Department General Fund	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
OVERTIME AND HAZARD DUTY	-	-	186	(186)	-	-
SALARIES AND WAGES	1,056,887	1,086,786	1,144,692	1,144,079	1,083,919	1,177,258
SALARIES AND WAGES	1,056,887	1,086,786	1,144,879	1,143,893	1,083,919	1,177,258
PERSONNEL BENEFITS	419,626	444,201	502,858	566,664	468,624	494,141
PERSONNEL BENEFITS	419,626	444,201	502,858	566,664	468,624	494,141
OBSOLETE-WAREHOUSE	20	-	-	-	-	-
OFFICE AND OPERATING SUPPLIES	13,557	8,007	23,427	14,459	18,140	18,943
SMALL TOOLS AND MINOR EQUIPMENT	2,665	-	67,704	(64,554)	1,575	1,575
SUPPLIES	16,242	8,007	91,131	(50,095)	19,715	20,518
COMMUNICATION	10,236	10,110	11,050	13,308	7,828	11,476
INSURANCE	29,841	29,841	28,507	28,507	43,858	43,858
MISCELLANEOUS	7,835	6,013	6,929	18,589	13,556	12,759
OPERATING RENTALS AND LEASES	85,083	75,613	70,041	89,649	89,727	92,555
PROFESSIONAL SERVICES	43,830	72,662	60,295	225,111	154,644	157,317
REPAIRS & MAINTENANCE	5,091	5,086	58,505	77,608	5,555	5,556
TRAVEL	3,962	3,874	4,806	6,296	5,551	5,551
OTHER SERVICES AND CHARGES	185,878	203,198	240,132	459,068	320,719	329,072
TOTAL EXPENDITURE	1,678,633	1,742,192	1,979,000	2,119,530	1,892,977	2,020,989

Legal Department Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-261 Legal Services	1,664,204	1,727,764	1,965,830	2,106,360	1,872,954	2,000,966
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	2,119,530	1,892,977	2,020,989
550-263 Claims, Litigation & Insurance	1,229,520	1,172,135	1,436,392	1,217,393	1,435,632	1,460,293
Claims, Lit & Prop Loss Fund	1,229,520	1,172,135	1,436,392	1,217,393	1,435,632	1,460,293
TOTAL EXPENDITURE	2,908,152	2,914,327	3,415,391	3,336,923	3,328,609	3,481,282

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.

Executive Department

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.

Budget Summary

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

Office Of The Mayor	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
CHARGES FOR GOODS AND SERVICES	645,935	646,235	673,234	672,859	568,609	568,609
TOTAL REVENUE	645,935	646,235	673,234	672,859	568,609	568,609
SALARIES AND WAGES	545,814	552,038	624,731	654,886	582,518	634,504
PERSONNEL BENEFITS	201,521	207,117	244,749	379,643	244,579	259,607
SUPPLIES	10,794	13,121	22,860	2,382	12,621	12,621
OTHER SERVICES AND CHARGES	135,481	138,128	158,628	184,353	238,703	246,015
TOTAL EXPENDITURE	893,610	910,404	1,050,969	1,221,263	1,078,420	1,152,748

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.

City Council All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY 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
SALARIES AND WAGES	328,495	316,799	334,398	390,389	359,341	385,857
PERSONNEL BENEFITS	147,309	148,666	172,617	197,053	168,326	179,734
SUPPLIES	11,509	9,282	11,126	3,842	7,484	7,484
OTHER SERVICES AND CHARGES	80,752	88,794	87,089	77,332	96,405	102,842
TOTAL EXPENDITURE	568,065	563,541	605,231	668,616	631,556	675,917

Non-Departmental

Non-Departmental funds provide resources necessary for organization-wide expenses. It is managed by the Finance Department.

Non-Departmental All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	67,833,765	71,347,545	71,670,330	72,635,806	69,506,320	70,688,721
LICENSES AND PERMITS	924,674	886,772	864,766	870,500	825,500	815,500
INTERGOVERNMENTAL REVENUE	1,223,559	1,439,256	1,426,164	3,465,000	1,265,000	1,265,000
CHARGES FOR GOODS AND SERVICES	294,905	298,074	280,999	235,264	60,000	60,000
MISCELLANEOUS REVENUE	525,296	593,272	122,815	-	-	-
OTHER FINANCING SOURCES	2,105,000	1,100,000	600,000	600,000	-	-
TOTAL REVENUE	72,907,199	75,664,919	74,965,074	77,806,570	71,656,820	72,829,221
NON-EXPENDITURES	2,320,446	3,540,726	3,551,963	7,311,965	5,321,914	817,148
SUPPLIES	-	-	1,400	(1,400)	-	-
OTHER SERVICES AND CHARGES	974,262	1,199,601	1,826,816	3,122,102	1,353,341	1,319,760
OBSOLETE INTERGOVT SERVICES	293,665	34,650	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	800,000	-	-
DEBT SERVICE INTEREST/COSTS	-	2,000	-	-	-	-
TOTAL EXPENDITURE	3,588,373	4,776,977	5,380,179	11,232,667	6,675,255	2,136,908

Non-Departmental Fund-Group	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
001-951 Non-Departmental General Fund	2,660,404	4,081,375	2,885,032	3,937,519	1,514,012	1,480,419
General Fund	2,660,404	4,081,375	2,885,032	3,937,519	1,514,012	1,480,419
136-951 Non-Departmental Settlement Funds	-	-	-	-	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	5,522,341	400	400
Real Estate Excise Tax Funds	927,968	695,603	2,495,147	7,295,147	4,501,293	1,293
TOTAL EXPENDITURE	3,588,373	4,776,977	5,380,179	11,232,667	6,675,255	2,136,908

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 All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	1,452,011	1,568,339	1,654,528	1,716,494	1,556,000	1,603,000
MISCELLANEOUS REVENUE	33,277	21,483	19,306	11,400	11,400	11,400
TOTAL REVENUE	1,485,287	1,589,822	1,673,833	1,727,894	1,567,400	1,614,400
SUPPLIES	-	-	-	-	-	-
OTHER SERVICES AND CHARGES	8,645	12,488	29,912	50,148	61,923	61,923
OBSOLETE INTERGOVT SERVICES	11,944	13,574	-	-	-	-
DEBT SERVICE PRINCIPAL	532,350	769,593	1,251,769	1,359,880	1,501,322	1,633,518
DEBT SERVICE INTEREST/COSTS	638,519	615,999	563,815	537,694	469,384	414,233
TOTAL EXPENDITURE	1,191,457	1,411,653	1,845,495	1,947,722	2,032,629	2,109,674

Department Budget - Public Works

Public Works Department

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.

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

Budget Summary

Public Works All Funds	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TAXES	16,204,833	17,374,422	18,298,973	18,145,636	15,556,000	16,023,000
LICENSES AND PERMITS	262,151	266,561	264,250	241,000	241,000	241,000
INTERGOVERNMENTAL REVENUE	5,640,709	8,717,000	5,876,883	20,380,479	31,015,573	4,078,591
CHARGES FOR GOODS AND SERVICES	81,053,223	83,699,101	88,675,806	83,960,425	82,047,980	82,385,599
FINES AND PENALTIES	672,650	521,602	446,313	528,601	475,601	480,601
MISCELLANEOUS REVENUE	2,461,702	3,012,633	1,155,277	12,090,666	854,197	849,923
GAINS LOSSES AND CAPITAL CONTRIB -	617,874	1,343,079	757,414	-	-	-
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	15,850,000	25,500,000	1,200,000
TOTAL REVENUE	116,048,981	127,980,670	123,859,020	151,322,234	155,819,914	105,392,551
NON-EXPENDITURES	2,896,183	5,133,060	4,147,925	4,907,078	3,459,021	4,369,981
SALARIES AND WAGES	15,488,575	16,120,511	16,620,568	19,573,692	17,795,866	19,257,492
PERSONNEL BENEFITS	7,150,715	7,663,980	8,560,189	10,909,463	9,105,483	9,615,873
SUPPLIES	6,635,360	6,642,151	7,867,918	7,859,212	7,733,086	7,734,886
OTHER SERVICES AND CHARGES	46,945,117	47,897,309	51,420,483	86,885,763	87,984,150	65,178,707
OBSOLETE INTERGOVT SERVICES	438,072	372,117	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	18,179,594	39,638,495	17,899,125	78,382,415	60,525,000	16,750,000
DEBT SERVICE PRINCIPAL	3,341,062	3,754,958	3,258,816	2,217,242	2,982,823	3,046,630
DEBT SERVICE INTEREST/COSTS	3,495,869	3,460,079	3,445,053	3,259,416	3,197,556	3,122,642
TOTAL EXPENDITURE	104,570,546	130,682,661	113,220,078	213,994,281	192,782,985	129,076,211

Department Budgets

Public Works Funds	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
111 Street	15,944,407	24,093,399	15,368,880	31,521,426	25,968,866	16,584,911
113 Paths & Trails Rsrv (CLOSED)	502	501	135,780	-	-	-
125 Federal Building (CLOSED)	1,585,324	342,321	-	-	-	-
131 Olympic Pipeline Incident (CLOSED)	16,794	31,147	11,213	391,824	-	-
136 Environmental Remediation	213,147	548,277	715,297	106,052	548,107	555,938
141 1st 1/4% REET	8,707	199,677	354,723	478,028	1,745,000	400,000
142 2nd 1/4% REET	444,768	5,979	-	550,000	1,750,000	250,000
161 Transportation Fund	3,259,574	8,763,696	7,502,543	13,545,352	20,910,749	6,199,749
410 Water Fund	26,303,308	31,863,262	22,605,291	40,001,553	24,795,640	25,215,834
411 Watershed Fund	4,376,471	3,837,291	3,379,941	6,581,239	5,100,305	5,574,891
420 Wastewater Fund	19,678,599	21,185,394	19,633,892	49,305,582	45,060,608	35,192,350
430 Storm Surface Water Utility	8,084,419	11,816,977	11,399,846	18,653,709	13,835,406	12,159,911
440 Solid Waste (CLOSED)	2,086,638	2,089,914	2,219,491	2,648,326	-	-
465 Parking Services	2,422,481	2,384,890	3,393,879	3,811,627	2,688,936	2,698,813
510 Fleet Administration	4,809,278	6,651,250	5,998,093	10,540,757	5,898,844	5,883,545
511 Radio Communications	1,173,441	1,856,058	1,393,817	901,762	914,198	949,090
520 Purchasing Material Management	2,172,821	2,298,436	2,454,179	4,595,206	3,342,362	3,423,739
530 Facilities Administration	5,032,430	5,444,031	8,938,737	20,767,466	29,797,844	5,500,044
570 PW Admin & Engineering	6,958,482	7,296,447	7,705,469	9,585,367	7,932,461	8,481,378
702 Nat Res Protect & Restore	506	708	9,007	9,007	2,493,649	6,009
TOTAL EXPENDITURE	104,572,097	130,709,656	113,220,078	213,994,281	192,782,976	129,076,202

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

Public Works Street Fund (111)	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TRANSFERS OUT	590,949	684,410	762,121	557,311	859,021	854,981
NON-EXPENDITURES	590,949	684,410	762,121	557,311	859,021	854,981
OVERTIME AND HAZARD DUTY	37,264	32,197	37,169	24,832	30,100	30,100
SALARIES AND WAGES	1,527,201	1,590,156	1,624,845	1,863,050	1,905,747	2,067,819
SALARIES AND WAGES	1,564,465	1,622,353	1,662,013	1,887,882	1,935,847	2,097,919
PERSONNEL BENEFITS	682,229	796,049	899,708	969,436	1,025,959	1,081,492
PERSONNEL BENEFITS	682,229	796,049	899,708	969,436	1,025,959	1,081,492
FUEL CONSUMED	48,833	69,781	35,897	94,503	48,200	48,200
OBSOLETE-WAREHOUSE	109,597	36,126	-	-	-	-
OFFICE AND OPERATING SUPPLIES	537,560	537,104	621,227	379,287	499,357	499,357
SMALL TOOLS AND MINOR EQUIPMENT	63,479	87,948	92,296	(2,296)	45,000	45,000
SUPPLIES	759,469	730,958	749,421	471,494	592,557	592,557
COMMUNICATION	5,373	6,149	7,211	8,599	7,488	7,488
INSURANCE	35,570	35,570	41,121	41,121	80,165	80,165
MISCELLANEOUS	38,790	62,985	52,057	104,863	114,160	127,910
OPERATING RENTALS AND LEASES	334,498	434,055	289,964	420,946	268,168	269,252
PROFESSIONAL SERVICES	5,264,082	4,595,846	4,248,962	4,806,395	4,720,030	4,777,676
REPAIRS & MAINTENANCE	1,523,274	1,716,344	2,393,218	1,143,006	3,773,221	4,103,221
TAXES & OPERATING ASSESSMENTS	85	59	190	(190)	-	-
TRAVEL	16,793	6,003	5,777	24,723	15,250	15,250
UTILITY SERVICE	1,397,868	1,194,083	1,292,025	1,351,702	1,377,000	1,377,000
OTHER SERVICES AND CHARGES	8,616,333	8,051,093	8,330,525	7,901,165	10,355,482	10,757,962
LAND	45,464	1,353,187	5,265	794,735	1,200,000	1,200,000
MACHINERY AND EQUIPMENT	124,270	26,967	318,091	(88,427)	-	-
OTHER IMPROVEMENTS	3,471,879	10,776,744	2,641,737	19,027,829	10,000,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	3,641,613	12,156,898	2,965,093	19,734,137	11,200,000	1,200,000
INTERGOVERNMENTAL PROF SERV	89,348	51,638	-	-	-	-
OBSOLETE INTERGOVT SERVICES	89,348	51,638	-	-	-	-
TOTAL EXPENDITURE	15,944,407	24,093,399	15,368,880	31,521,426	25,968,866	16,584,911

Department Budgets

Public Works Water & Watershed Funds (410, 411)	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
BAD DEBT EXPENSE	-	-	9,811	(9,811)	-	-
TRANSFERS OUT	1,060,000	1,897,500	900,000	1,520,000	850,000	1,850,000
NON-EXPENDITURES	1,060,000	1,897,500	909,811	1,510,189	850,000	1,850,000
OVERTIME AND HAZARD DUTY	139,522	97,571	110,709	65,631	98,170	98,170
SALARIES AND WAGES	2,979,181	3,143,583	3,082,326	3,315,732	3,127,080	3,393,165
SALARIES AND WAGES	3,118,704	3,241,154	3,193,035	3,381,362	3,225,250	3,491,335
PERSONNEL BENEFITS	1,386,524	1,498,638	1,603,901	1,925,027	1,624,242	1,718,081
PERSONNEL BENEFITS	1,386,524	1,498,638	1,603,901	1,925,027	1,624,242	1,718,081
FUEL CONSUMED	74,252	121,077	66,278	108,839	87,558	87,558
OBSOLETE-WAREHOUSE	623,783	294,151	-	-	-	-
OFFICE AND OPERATING SUPPLIES	691,812	887,892	1,381,790	1,237,634	1,315,839	1,315,639
SMALL TOOLS AND MINOR EQUIPMENT	122,381	131,508	140,161	(8,638)	61,062	61,062
SUPPLIES	1,512,229	1,434,628	1,588,229	1,337,835	1,464,459	1,464,259
COMMUNICATION	24,848	47,011	32,861	67,641	49,358	53,693
INSURANCE	95,181	95,181	94,239	94,239	184,856	184,856
MISCELLANEOUS	177,260	394,598	751,136	1,426,316	1,172,886	1,204,886
OPERATING RENTALS AND LEASES	422,237	525,325	459,461	380,171	446,888	449,735
PROFESSIONAL SERVICES	4,441,023	5,665,648	5,364,847	3,698,600	3,488,058	3,552,479
REPAIRS & MAINTENANCE	450,282	522,737	652,147	14,264,946	3,589,279	523,279
TAXES & OPERATING ASSESSMENTS	5,593,855	5,876,012	6,084,451	5,346,019	5,885,500	5,885,500
TRAVEL	26,582	25,415	18,706	49,556	34,131	34,131
UTILITY SERVICE	441,929	458,162	482,724	457,825	470,275	470,275
OTHER SERVICES AND CHARGES	11,673,196	13,610,089	13,940,572	25,785,314	15,321,230	12,358,834
DEBT REGISTRATION COSTS	600	326	300	(300)	-	-
INTEREST ON LT EXTERNAL DEBT	236,034	260,413	292,097	154,120	251,425	217,710
OTHER INTEREST AND DEBT SVC COSTS	-	7,000	1,000	(1,000)	-	-
DEBT SERVICE INTEREST/COSTS	236,634	267,740	293,397	152,820	251,425	217,710
OTHER NOTES	253,947	585,461	737,890	123,516	817,090	817,090
REVENUE BONDS	1,348,000	1,393,000	673,000	707,000	742,250	773,417
DEBT SERVICE PRINCIPAL	1,601,947	1,978,461	1,410,890	830,516	1,559,340	1,590,507
CONSTRUCTION OF FIXED ASSETS	8,976,256	8,962,538	1,582,534	7,685,388	3,000,000	5,500,000
LAND	301,362	732,612	1,392,712	3,807,288	2,600,000	2,600,000
MACHINERY AND EQUIPMENT	63,522	-	-	-	-	-
OTHER IMPROVEMENTS	483,543	1,832,349	70,152	167,052	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	9,824,682	11,527,499	3,045,398	11,659,728	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	46,582,792	29,895,946	30,790,725

Public Works Wastewater Fund (420)	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TRANSFERS OUT	60,000	897,500	400,000	1,100,000	850,000	850,000
NON-EXPENDITURES	60,000	897,500	400,000	1,100,000	850,000	850,000
OVERTIME AND HAZARD DUTY	162,775	162,541	190,106	87,574	138,840	138,840
SALARIES AND WAGES	2,761,922	2,898,013	2,880,911	3,526,817	3,146,371	3,395,390
SALARIES AND WAGES	2,924,697	3,060,554	3,071,017	3,614,391	3,285,211	3,534,230
PERSONNEL BENEFITS	1,338,179	1,442,227	1,546,513	1,980,942	1,663,391	1,750,338
PERSONNEL BENEFITS	1,338,179	1,442,227	1,546,513	1,980,942	1,663,391	1,750,338
FUEL CONSUMED	34,772	61,846	63,833	82,388	73,111	73,111
OBSOLETE-WAREHOUSE	58,019	19,746	-	-	-	-
OFFICE AND OPERATING SUPPLIES	1,265,502	1,428,061	1,159,349	1,460,272	1,308,938	1,310,938
SMALL TOOLS AND MINOR EQUIPMENT	88,594	147,468	171,111	(45,726)	62,692	62,692
SUPPLIES	1,446,888	1,657,120	1,394,292	1,496,934	1,444,741	1,446,741
COMMUNICATION	13,396	13,622	24,283	28,411	21,154	24,574
INSURANCE	65,996	65,996	63,617	63,617	64,714	64,714
MISCELLANEOUS	277,835	280,384	354,900	187,582	306,991	316,991
OPERATING RENTALS AND LEASES	401,317	469,436	439,989	365,279	358,384	359,604
PROFESSIONAL SERVICES	3,354,069	2,919,164	3,262,317	10,788,074	9,384,494	9,427,193
REPAIRS & MAINTENANCE	1,702,166	656,458	480,435	6,957,181	5,589,960	5,589,960
TAXES & OPERATING ASSESSMENTS	3,151,985	3,370,546	3,391,523	2,263,139	2,902,875	2,922,875
TRAVEL	16,153	12,595	13,185	17,285	15,235	15,235
UTILITY SERVICE	1,193,048	1,309,805	1,224,690	1,577,115	1,401,903	1,401,903
OTHER SERVICES AND CHARGES	10,175,966	9,098,006	9,254,939	22,247,682	20,045,708	20,123,048
DEBT REGISTRATION COSTS	600	600	600	(600)	-	-
INTEREST ON LT EXTERNAL DEBT	2,681,986	2,644,886	2,610,357	2,605,365	2,549,057	2,516,745
OTHER INTEREST AND DEBT SVC COSTS	-	5,000	500	(500)	-	-
DEBT SERVICE INTEREST/COSTS	2,682,586	2,650,486	2,611,457	2,604,265	2,549,057	2,516,745
REVENUE BONDS	915,000	945,000	695,000	710,000	747,500	771,250
DEBT SERVICE PRINCIPAL	915,000	945,000	695,000	710,000	747,500	771,250
CONSTRUCTION OF FIXED ASSETS	-	-	-	16,006,640	14,475,000	4,200,000
MACHINERY AND EQUIPMENT	40,277	10,793	12,829	17,171	-	-
OTHER IMPROVEMENTS	77,545	1,379,548	647,845	(472,444)	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	117,822	1,390,341	660,674	15,551,367	14,475,000	4,200,000
INTERGOVERNMENTAL PROF SERV	17,461	44,160	-	-	-	-
OBSOLETE INTERGOVT SERVICES	17,461	44,160	-	-	-	-
TOTAL EXPENDITURE	19,678,599	21,185,394	19,633,892	49,305,582	45,060,608	35,192,350

Department Budgets

Public Works Storm & Surface Water Fund (430)	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
TRANSFERS OUT	60,000	285,000	400,000	100,000	350,000	350,000
NON-EXPENDITURES	60,000	285,000	400,000	100,000	350,000	350,000
OVERTIME AND HAZARD DUTY	19,020	16,569	17,718	12,682	15,200	15,200
SALARIES AND WAGES	1,328,315	1,364,575	1,686,752	2,186,329	2,053,399	2,209,740
SALARIES AND WAGES	1,347,335	1,381,144	1,704,470	2,199,011	2,068,599	2,224,940
PERSONNEL BENEFITS	676,011	687,880	896,863	1,230,294	968,685	1,026,567
PERSONNEL BENEFITS	676,011	687,880	896,863	1,230,294	968,685	1,026,567
FUEL CONSUMED	47,980	60,040	73,754	51,446	82,600	82,600
OBSOLETE-WAREHOUSE	52,145	35,356	-	-	-	-
OFFICE AND OPERATING SUPPLIES	121,771	176,788	280,128	121,622	170,025	170,025
SMALL TOOLS AND MINOR EQUIPMENT	40,702	33,253	40,263	51,737	39,000	39,000
SUPPLIES	262,597	305,438	394,145	224,805	291,625	291,625
COMMUNICATION	8,515	8,973	12,978	13,184	14,004	14,004
INSURANCE	24,285	24,285	25,566	25,566	42,719	42,719
MISCELLANEOUS	114,644	158,050	127,993	143,607	154,550	154,550
OPERATING RENTALS AND LEASES	439,869	488,029	534,594	509,833	630,219	632,389
PROFESSIONAL SERVICES	3,287,952	3,437,916	3,565,331	3,318,380	2,841,911	2,825,770
REPAIRS & MAINTENANCE	296,503	362,172	490,740	10,076,637	4,572,765	2,697,016
TAXES & OPERATING ASSESSMENTS	1,045,849	1,070,710	1,179,634	1,058,366	1,119,000	1,119,000
TRAVEL	11,108	6,624	5,740	22,860	15,500	15,500
UTILITY SERVICE	14,806	15,020	26,011	11,989	24,000	24,000
OTHER SERVICES AND CHARGES	5,243,531	5,571,780	5,968,586	15,180,424	9,414,668	7,524,948
INTEREST ON LT EXTERNAL DEBT	105,119	73,358	83,901	57,701	65,844	56,958
DEBT SERVICE INTEREST/COSTS	105,119	73,358	83,901	57,701	65,844	56,958
OTHER NOTES	339,116	341,497	657,926	156,726	675,983	684,873
DEBT SERVICE PRINCIPAL	339,116	341,497	657,926	156,726	675,983	684,873
CONSTRUCTION OF FIXED ASSETS	-	2,291,180	547,473	(347,473)	-	-
MACHINERY AND EQUIPMENT	-	-	639,712	(45,012)	-	-
OTHER IMPROVEMENTS	50,000	879,699	106,770	(102,768)	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	50,000	3,170,879	1,293,955	(495,253)	-	-
INTERGOVERNMENTAL PROF SERVS	710	-	-	-	-	-
OBSOLETE INTERGOVT SERVICES	710	-	-	-	-	-
TOTAL EXPENDITURE	8,084,419	11,816,977	11,399,846	18,653,709	13,835,406	12,159,911

Public Works Department	ACTUAL FY2017	ACTUAL FY2018	PRELIMINARY FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
611G Public Works Administration	2,212,444	2,201,625	2,467,406	2,940,365	2,376,311	2,546,242
628G Natural Resources	3,446,625	5,300,912	4,194,389	8,888,572	6,799,969	7,004,114
632G PW Treatment Plants Operations	12,032,500	11,145,259	11,708,212	26,788,884	22,933,019	23,285,089
634G PW Water/Wastewater Utility Ops	16,885,273	18,349,792	17,799,158	16,442,191	16,843,396	17,219,564
636G Public Works Maintenance Ops	10,894,567	11,594,055	12,732,880	12,967,735	11,834,751	12,113,757
638G PW Transportation Management	6,487,763	7,119,995	7,722,020	7,287,449	6,645,716	6,814,198
642G Purchasing and Material Mgmt Op	2,172,821	2,298,436	2,454,179	4,595,206	3,342,362	3,423,739
643G Public Works Financial Mgmt	6,302,917	7,686,044	7,933,961	7,823,540	8,408,170	8,393,023
644G PW Asset Management	1,100,548	923,242	1,191,809	1,559,526	1,389,875	1,476,775
645G Public Works Fleet Operations	4,809,278	6,651,250	5,998,093	10,540,757	5,898,844	5,883,545
646G Public Works Facilities Ops	4,052,698	4,618,702	4,299,210	5,081,493	4,881,867	5,081,172
647G PW Solid Waste Remediation	861,008	1,182,694	1,388,356	874,677	240,506	240,506
648G Facilities Capital Maintenance	1,053,108	489,835	4,296,978	15,719,608	26,245,000	400,000
649G QECB Bond	331,530	335,030	332,030	330,430	331,230	331,230
661G Public Works Engineering Svcs	4,205,925	4,290,888	4,424,429	5,206,011	4,397,828	4,701,610
663G PW Capital Improvements	11,668,010	19,967,016	7,076,345	37,311,532	19,195,754	11,820,754
664G Public Works Construction	9,921,141	22,428,297	13,648,090	34,301,454	37,117,316	11,236,316
665G Natural Resources Restoration Prc	-	132,239	423,535	9,582,490	9,975,363	2,145,974
668G PW Watershed Acquisition/Mgmt	4,312,095	3,578,555	3,036,105	5,323,400	3,725,914	4,755,914
671G Commercial Leasing	1,821,848	415,789	92,892	428,962	199,785	202,680
TOTAL EXPENDITURE	104,572,097	130,709,656	113,220,078	213,994,281	192,782,976	129,076,202

Department 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.

Department Budgets

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.

Citywide Total - All Departments

Total All Departments	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	REVISED FY2020	PRELIMINARY FY2021	PRELIMINARY FY2022
D0110 Office Of The Mayor	893,610	910,404	1,050,969	1,221,263	1,078,420	1,152,748
D0120 City Council	568,065	563,541	605,231	668,616	631,556	675,917
D0170 Hearing Examiner	92,451	112,670	110,465	151,795	129,514	133,908
D0180 Museum	1,534,501	1,546,467	1,350,724	1,373,615	1,337,283	1,413,081
D0190 Library	4,516,866	4,799,221	5,192,502	5,927,290	5,285,776	5,826,706
D0210 Finance	4,738,928	5,602,422	4,824,427	5,118,540	5,602,010	5,906,667
D0220 Human Resources	17,987,878	18,727,260	20,354,932	25,626,684	23,750,202	23,912,622
D0250 Info. Tech. Services	6,409,639	6,173,334	6,375,995	10,092,808	9,030,751	7,320,224
D0260 Legal	2,908,152	2,914,327	3,415,391	3,336,923	3,328,609	3,481,282
D0270 Judicial Services	1,958,398	2,107,121	2,341,088	2,640,661	2,388,631	2,551,062
D0400 Parks & Recreation	13,831,313	22,205,938	19,687,111	31,762,986	23,219,367	22,192,146
D0500 Planning & Com Devel	12,838,217	11,134,541	11,964,340	26,831,521	23,564,538	18,208,890
D0600 Public Works	104,570,546	130,682,661	113,220,078	213,994,281	192,782,976	129,076,202
D0700 Fire	29,072,085	28,119,530	33,910,069	32,759,797	33,579,879	33,462,080
D0800 Police	30,510,399	31,467,143	34,527,389	36,631,446	34,708,301	35,811,242
D0950 Non-Departmental	3,588,373	4,776,977	5,380,179	11,232,667	6,675,255	2,136,908
D0960 Public Facilities Dist	1,191,457	1,411,653	1,845,495	1,947,722	2,032,629	2,109,674
TOTAL EXPENDITURES	237,210,880	273,255,212	266,156,385	411,318,615	369,125,697	295,371,360

This page intentionally left blank

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

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	-	-	-	-	-
PW Facilities	26,345,000	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	105,534,238	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	2,635,000	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 & Restore	260,000	-	-	-	-	-
Grant Revenue	29,629,269	842,287	639,188	220,707	97,680	-
Total	105,534,238	33,616,846	22,669,306	14,834,127	18,144,239	8,702,667

Capital Plan

Department	2021	2022	2023	2024	2025	2026
Capital Item	Proposed	Proposed	Estimate	Estimate	Estimate	Estimate
Funding Source						
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

Department	2021	2022	2023	2024	2025	2026
Capital Item	Proposed	Proposed	Estimate	Estimate	Estimate	Estimate
Funding Source						
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	
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						
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			

Capital Plan

Department	2021	2022	2023	2024	2025	2026
Capital Item	Proposed	Proposed	Estimate	Estimate	Estimate	Estimate
Funding Source						
Parks & Recreation						
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
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 & Facilities 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

Department	Capital Item	Funding Source	2021 Proposed	2022 Proposed	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
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					
	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			
	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		26,345,000	400,000	2,300,000	2,400,000	400,000	400,000

* Transfer

Capital Plan

Department	2021	2022	2023	2024	2025	2026
Capital Item	Proposed	Proposed	Estimate	Estimate	Estimate	Estimate
Funding Source						
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				
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

Department	2021	2022	2023	2024	2025	2026
Capital Item	Proposed	Proposed	Estimate	Estimate	Estimate	Estimate
Funding Source						
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					
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				
Orchard 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

Capital Plan

Department	2021	2022	2023	2024	2025	2026
Capital Item	Proposed	Proposed	Estimate	Estimate	Estimate	Estimate
Funding Source						
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	
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	105,534,238	33,616,846	22,669,306	14,834,127	18,144,239	8,702,667

Budgeted Positions - Public Safety

Police Department

DEPARTMENT	REVISED	Proposed		Employee Group
	2020	2021	2022	
POLICE DEPARTMENT				
Accounting Technician	2.0	2.0	2.0	Local 1937
Code Compliance Officer	2.0	2.0	2.0	Teamster 231
Corporal	8.0	8.0	8.0	Police Guild
Crime Analyst	1.0	1.0	1.0	Teamster 231
Crime Scene Investigators	4.0	4.0	4.0	Police Guild
Deputy Chief of Police	2.0	2.0	2.0	Non-Union
Detectives	11.0	11.0	11.0	Police Guild
Encampment Cleanup Coordinator	1.0	1.0	1.0	Teamster 231
Evidence and ID Officer	2.0	2.0	2.0	Police Guild
Lieutenants	6.0	6.0	6.0	FOP
Neighborhood Code Compliance Officer	1.0	1.0	1.0	Local 1937
Parking Enforcement Officer	4.0	4.0	4.0	Local 1937
Patrol Officers (includes temp CSIs and Detectives)	68.0	67.0	67.0	Police Guild
Police Chief	1.0	1.0	1.0	Non-Union
Police Department Systems Specialist	1.0	1.0	1.0	Teamster 231
Police Records Manager	1.0	1.0	1.0	Teamster 231
Police Support Services Specialist	15.0	15.0	15.0	Local 1937
Program Technician	1.0	1.0	1.0	Non-Union
Record Bureau Supervisor	1.0	1.0	1.0	Teamster 231
Sergeants	15.0	15.0	15.0	Police Guild
Tech Support & Applications Specialist	1.0	1.0	1.0	Local 1937
Tech. Support & Training Spec.	1.0	1.0	1.0	Local 1937
Traffic Officers	6.0	6.0	6.0	Police Guild
Warrant Officer	2.0	2.0	2.0	Local 1937
What-Comm Depart Systems Analyst	1.0	1.0	1.0	Teamster 231
What-Comm Deputy Director	1.0	1.0	1.0	Non-Union
What-COMM GIS Analyst	1.0	1.0	1.0	Teamster 231
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	29.0	29.0	29.0	W-C Disp Guild
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

Budgeted Positions

Fire Department

DEPARTMENT	REVISED	Proposed		Employee Group
	2020	2021	2022	
FIRE DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	Local 1937
Administrative Secretary	1.0	1.0	1.0	Local 1937
Assistant Fire Chief	2.0	2.0	2.0	Non-Union
Battalion Chiefs	4.0	4.0	4.0	IAFF 106S
Captains	41.0	41.0	41.0	IAFF 106
Division Chief	2.0	2.0	2.0	IAFF 106S
Emergency Mgmt Plans Coordinator	1.0	1.0	1.0	Teamster 231
Fire Administrative Manager	1.0	1.0	1.0	Teamster 231
Fire Chief	1.0	1.0	1.0	Non-Union
Fire Inspectors	3.0	3.0	3.0	IAFF 106
Fire Marshal-Life Safety Division Chief	1.0	1.0	1.0	IAFF 106S
Fire Systems Analyst	1.0	1.0	1.0	Teamster 231
Fire/EMS Dispatch Supervisor	1.0	1.0	1.0	AFSCME 114F
Fire/EMS Dispatcher, Dispatcher in Trng	14.0	14.0	14.0	AFSCME 114F
Firefighters, FF/Paramedics, FF/Inspectors	99.0	99.0	99.0	IAFF 106
Medical Services Officer	1.0	1.0	1.0	IAFF 106S
Office Assistant 2	1.0	1.0	1.0	Local 1937
Permit Technician	1.0	1.0	1.0	Local 1937
Program Manager 1	1.0	1.0	1.0	Non-Union
Secretary 3	1.0	1.0	1.0	Local 1937
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 Group
	2020	2021	2022	
JUDICIAL SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	Local 1937
Chief Deputy Court Clerk	1.0	1.0	1.0	Teamster 231
Court Administrator	1.0	1.0	1.0	Non-Union
Court Commissioner	1.0	1.0	1.0	Non-Union
Court Process Specialist	5.0	5.0	5.0	Local 1937
Jail Alternatives & Diversions Manager	1.0	1.0	1.0	Teamster 231
Lead Court Process Specialist	3.0	3.0	3.0	Local 1937
Municipal Court Judge	1.0	1.0	1.0	Elected
Program Technician	1.0	1.0	1.0	Non-Union
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		Employee Group
		2021	2022	
PLANNING AND COMMUNITY DEVELOPMENT				
Administrative Secretary	1.0	1.0	1.0	Local 1937
Building Inspector-1,2	3.0	3.0	3.0	Local 1937
Building Official	1.0	1.0	1.0	Teamster 231
Business System Analyst	1.0	1.0	1.0	Teamster 231
Contract Accounting Specialist	1.0	1.0	1.0	Local 1937
Department Manager 2	2.0	2.0	2.0	Non-Union
Development Specialist 2	2.5	2.5	2.5	Teamster 231
Economic Development Manager	1.0	1.0	1.0	Non-Union
Electrial/Building Inspector (Combination)	2.0	2.0	2.0	Local 1937
Housing & Services Program Manager	1.0	1.0	1.0	Teamster 231
Housing Program Specialist	1.0	1.0	1.0	Teamster 231
Housing Rehab. Specialist	1.0	1.0	1.0	Local 1937
Office Assistant 2	3.0	3.0	3.0	Local 1937
Office Assistant 3	1.0	1.0	1.0	Local 1937
Permit Center Supervisor	1.0	1.0	1.0	Teamster 231
Permit Technician	3.0	3.0	3.0	Local 1937
Planner 1, 2	10.0	10.0	10.0	Teamster 231
Planner, Senior	4.0	4.0	4.0	Teamster 231
Planning & Comm. Dev. Director	1.0	1.0	1.0	Non-Union
Planning Code Compliance Officer	1.0	1.0	1.0	Teamster 231
Planning Senior GIS Analyst	2.0	2.0	2.0	Teamster 231
Plans Examiner	2.0	2.0	2.0	Local 1937
Program Administration Specialist	1.0	1.0	1.0	Teamster 231
Senior Building Inspector	1.0	1.0	1.0	Local 1937
Subtotal Regular Employees	47.5	47.5	47.5	
Temporary Labor	1.5	1.5	1.5	Temporary
TOTAL PLANNING DEPARTMENT	49.0	49.0	49.0	
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	25.5	25.5	Teamster 231
Temporary Labor Employee Group	1.5	1.5	1.5	Temporary

Hearing Examiner

DEPARTMENT	REVISED 2020	Proposed		Employee Group
		2021	2022	
HEARING EXAMINER				
Administrative Assistant - PT	0.5	0.5	0.5	Non-Union
TOTAL HEARING EXAMINER DEPT.	0.5	0.5	0.5	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	0.5	0.5	0.5	Non-Union

Budgeted Positions - Recreation and Culture

Parks and Recreation Department

DEPARTMENT	REVISED	Proposed		Employee Group
	2020	2021	2022	
PARKS AND RECREATION				
Accounting Assistant 2	1.0	1.0	1.0	Local 1937
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	Local 1937
Aquatics Manager	1.0	1.0	1.0	Teamster 231
Athletic Facility Supervisor	1.0	1.0	1.0	Teamster 231
Custodial Maint. Worker 1	1.0	1.0	1.0	Local 1937
Department Manager 1	3.0	3.0	3.0	Non-Union
Ed Programs/Activities Coordinator	4.8	4.8	4.8	Local 1937
Landscape Architect	1.0	1.0	1.0	Teamster 231
Office Assistant 2	2.0	2.0	2.0	Local 1937
Office Assistant 3	2.0	2.0	2.0	Local 1937
Park Administrative Coordinator	1.0	1.0	1.0	Teamster 231
Park Arborist	1.0	1.0	1.0	Local 1937
Park Facilities Manager	1.0	1.0	1.0	Teamster 231
Park Grounds Maintenance Manager	1.0	1.0	1.0	Teamster 231
Park Planning & Development Coordinator	1.0	1.0	1.0	Teamster 231
Park Project Manager	1.0	1.0	1.0	Teamster 231
Park Project Specialist	1.0	1.0	1.0	Local 1937
Park Specialist	7.0	7.0	7.0	Local 1937
Park Technician	16.0	16.0	16.0	Local 1937
Park Volunteer Coordinator	2.0	2.0	2.0	Local 1937
Park Worker	6.0	6.0	6.0	Local 1937
Parks & Recreation Director	1.0	1.0	1.0	Non-Union
Parks Maintenance Aide 2	0.8	0.8	0.8	Local 1937
Parks Maintenance Aide 3	7.5	7.5	7.5	Local 1937
Project Engineer Parks	1.0	1.0	1.0	Teamster 231
Recreation Instructor	3.0	3.0	3.0	Local 1937
Recreation Supervisor	1.0	1.0	1.0	Teamster 231
Security & Information Attendant	1.0	1.0	1.0	Local 1937
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

Budgeted Positions

Library

DEPARTMENT	REVISED 2020	Proposed		Employee Group
		2021	2022	
LIBRARY				
Administrative Assistant	1.0	1.0	1.0	Non-Union
Head of Public Services	1.0	1.0	1.0	Teamster 231
Librarian 1	0.5	0.5	0.5	AFSCME 114L
Librarian 2	6.0	6.0	6.0	AFSCME 114L
Librarian 3	1.0	1.0	1.0	AFSCME 114L
Library Clerk	9.3	9.3	9.3	Local 1937
Library Communications/Programming Mgr	1.0	1.0	1.0	Non-Union
Library Director	1.0	1.0	1.0	Non-Union
Library Specialist 1	4.5	4.5	4.5	Local 1937
Library Specialist 2	3.0	3.0	3.0	Local 1937
Library Specialist 3	1.0	1.0	1.0	Local 1937
Library Supervisor of Materials & Distrib	1.0	1.0	1.0	Teamster 231
Library Supervisor of Public Services	1.0	1.0	1.0	Teamster 231
Program Manager-2	1.0	1.0	1.0	Non-Union
Security Info Attendant - PT	2.0	2.0	2.0	Local 1937
Subtotal Regular Employees	34.3	34.3	34.3	
Temporary Labor	13.9	13.9	13.9	Non-Union
TOTAL LIBRARY	48.2	48.2	48.2	
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	7.5	7.5	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		Employee Group
		2021	2022	
MUSEUM				
Exhibits Assistant	1.0	1.0	1.0	Local 1937
Museum Director	1.0	1.0	1.0	Non-Union
Museum Technician	1.0	1.0	1.0	Local 1937
Museum Visitor Services Attendants - PT	1.4	1.4	1.4	Local 1937
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	0.0	1.0	Non-Union

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT	REVISED 2020	Proposed		Employee Group
		2021	2022	
HUMAN RESOURCES DEPARTMENT				
Financial Technician	2.3	0.0	0.0	Non-Union
Financial Payroll Technician 1	0.0	0.8	0.8	Non-Union
Financial Payroll Technician 2	0.0	1.0	1.0	Non-Union
Human Resources Analyst	2.0	2.0	2.0	Non-Union
Human Resources Analyst, Senior	3.0	3.0	3.0	Non-Union
Human Resources Assistant	1.0	1.0	1.0	Non-Union
Human Resources Generalist	2.0	2.0	2.0	Non-Union
Payroll Lead	0.0	0.0	0.0	Non-Union
Payroll Supervisor	1.0	0.0	0.0	Non-Union
Program Manager 1	0.0	1.0	1.0	Non-Union
Program Manager 2	2.0	2.0	2.0	Non-Union
Program Specialist	2.6	2.6	2.6	Non-Union
Program Technician	1.0	1.0	1.0	Non-Union
Subtotal Regular Employees	16.9	16.4	16.4	
Temporary Labor	0.5	0.5	0.5	Temporary
TOTAL HUMAN RESOURCES DEPT.	17.4	16.9	16.9	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	16.9	16.4	16.4	Non-Union
Temporary Labor Employee Group	0.5	0.5	0.5	Temporary

Budgeted Positions

Information Technology Services Department

DEPARTMENT	REVISED 2020	Proposed		Employee Group
		2021	2022	
INFORMATION TECHNOLOGY SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	Local 1937
Applications Manager	1.0	1.0	1.0	Non-Union
GIS Project & Services Administrator	1.0	1.0	1.0	Teamster 231
Information Tech. Serv. Director	1.0	1.0	1.0	Non-Union
IT Senior GIS Analyst	2.0	2.0	2.0	Teamster 231
Network Analyst	1.0	1.0	1.0	Teamster 231
Network Operations Manager	1.0	1.0	1.0	Teamster 231
Network Telecommunications Analyst	1.0	1.0	1.0	Teamster 231
Office Assistant 2	1.0	1.0	1.0	Local 1937
Senior Applications Development Analyst	1.0	1.0	1.0	Teamster 231
Senior Project Manager/Database Admin	1.0	1.0	1.0	Teamster 231
Systems Analyst 2	2.0	1.0	1.0	Teamster 231
Systems Process Analyst	3.0	3.0	3.0	Teamster 231
Tech. Support & Applications Spec.	2.0	2.0	2.0	Local 1937
Tech. Support & Training Spec.	4.6	4.6	4.6	Local 1937
Technical Systems Administrator	1.0	1.0	1.0	Teamster 231
Technical Services Manager	1.0	1.0	1.0	Teamster 231
Television Production Assistant	1.0	1.0	1.0	Local 1937
TV Station Coordinator	1.0	1.0	1.0	Teamster 231
Web Systems Analyst	1.0	1.0	1.0	Teamster 231
TOTAL INFO TECH SERVICES DEPT.	28.6	27.6	27.6	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Uniformed Employee Group	9.6	9.6	9.6	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	Proposed		Employee Group
	2020	2021	2022	
FINANCE DEPARTMENT				
Accountant 2	1.0	1.0	1.0	Teamster 231
Accountant 3	2.0	2.0	2.0	Teamster 231
Accounting Assistant 1	1.0	1.0	1.0	Local 1937
Accounting Assistant 2	3.0	3.0	3.0	Local 1937
Accounting Technician	5.0	5.0	5.0	Local 1937
Administrative Assistant	1.0	1.0	1.0	Non-Union
Budget Analyst	1.0	1.0	1.0	Non-Union
Department Manager 2	1.0	1.0	1.0	Non-Union
Finance Business Systems Analyst	1.0	1.0	1.0	Teamster 231
Finance Director	1.0	1.0	1.0	Non-Union
Office Assistant 2	2.0	2.0	2.0	Local 1937
Program Manager 2	2.0	2.0	2.0	Non-Union
Records Management Coordinator	1.0	1.0	1.0	Local 1937
Revenue Coordinator	1.0	1.0	1.0	Teamster 231
TOTAL FINANCE DEPARTMENT	23.0	23.0	23.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
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	Preliminary		Employee Group
	2018	2019	2020	
LEGAL DEPARTMENT				
Assistant City Attorney	2.0	2.0	2.0	Non-Union
Assistant City Attorney, Senior	4.8	4.8	4.8	Non-Union
City Attorney	1.0	1.0	1.0	Non-Union
Deputy City Attorney	1.0	1.0	1.0	Non-Union
Legal Administrative Assistant	0.7	0.7	0.7	Non-Union
Legal Assistant	1.0	1.0	1.0	Non-Union
Legal Program Technician	1.0	1.0	1.0	Non-Union
Program Specialist	1.0	1.0	1.0	Non-Union
Subtotal Regular Employees	12.5	12.5	12.5	
Temporary Labor	0.4	0.4	0.4	Non-Union
TOTAL LEGAL	12.9	12.9	12.9	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
Non-Represented Employee Group	12.5	12.5	12.5	Non-Union
Temporary Labor Employee Group	0.4	0.4	0.4	Non-Union

Budgeted Positions

Executive Department - Mayor's Office

DEPARTMENT	REVISED 2020	Proposed		Employee Group
		2021	2021	
EXECUTIVE DEPARTMENT				
Communications Director	1.0	1.0	1.0	Non-Union
Deputy Administrator	1.0	1.0	1.0	Non-Union
Executive Assistant	1.0	1.0	1.0	Non-Union
Office Technician	1.0	1.0	1.0	Non-Union
Program Technician	1.0	1.0	1.0	Non-Union
Mayor	1.0	1.0	1.0	Elected
Subtotal Regular Employees	6.0	6.0	6.0	
Temporary Labor	0.4	0.4	0.4	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		Employee Group
		2021	2022	
LEGISLATIVE				
Council Members	7.0	7.0	7.0	Elected
Program Technician	1.0	1.0	1.0	Non-Union
Senior Legislative Policy Analyst	1.0	1.0	1.0	Non-Union
Subtotal Regular Employees	9.0	9.0	9.0	
Temporary Labor	0.2	0.2	0.2	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		Employee Group
		2021	2022	
PUBLIC WORKS				
Accounting Assistant 2	1.0	1.0	1.0	Local 1937
Accounting Technician	3.0	3.0	3.0	Local 1937
ADA Coordinator	1.0	1.0	1.0	Teamster 231
Administrative Secretary	2.0	2.0	2.0	Local 1937
Aquatic Invasive Species Coordinator	1.0	1.0	1.0	Teamster 231
Aquatic Invasive Species Prevention Prog Staff	1.5	1.5	1.5	Local 1937
Assistant Director	3.0	3.0	3.0	Non-Union
Associate Engineering Technician	3.0	3.0	3.0	Local 1937
Buyer	2.0	2.0	2.0	Local 1937
Chief Operator Water	1.0	1.0	1.0	Teamster 231
Chief Operator Wastewater	1.0	1.0	1.0	Teamster 231
Climate Energy Manager	1.0	1.0	1.0	Teamster 231
Communications & Electronics Manager	1.0	1.0	1.0	Teamster 231
Communications Electronics Specialist	3.0	3.0	3.0	Local 1937
Construction Manager	1.0	1.0	1.0	Teamster 231
Contract Specialist	2.0	2.0	2.0	Local 1937
Custodial Maintenance Lead	0.0	2.0	2.0	Local 1937
Custodial Maint. Worker 1	15.0	13.0	13.0	Local 1937
Custodial Maintenance Supervisor	1.0	1.0	1.0	Teamster 231
Department Manager 2	4.0	4.0	4.0	Non-Union
Director of Public Works	1.0	1.0	1.0	Non-Union
Ed Programs/Activities Coordinator	2.8	2.8	2.8	Local 1937
Engineering Assistant	1.0	1.0	1.0	Local 1937
Engineering Technician	4.0	4.0	4.0	Local 1937
Environmental Coordinator	1.0	1.0	1.0	Teamster 231
Environmental Education Coordinator	1.0	1.0	1.0	Teamster 231
Environmental Mitigation Coordinator	1.0	1.0	1.0	Teamster 231
Facilities Manager	1.0	1.0	1.0	Teamster 231
Facilities Project Manager	1.0	1.0	1.0	Teamster 231
Fleet Maint. Mechanic 3, 4, 5	7.0	7.0	7.0	Local 1937
Fleet Manager	1.0	1.0	1.0	Teamster 231
GIS Technician, Senior	2.0	2.0	2.0	Local 1937
Habitat & Restoration Manager	1.0	1.0	1.0	Teamster 231
Incinerator Operator 1	2.0	2.0	2.0	Local 1937
Lab Technician	4.0	4.0	4.0	Local 1937
Lead Buyer	1.0	1.0	1.0	Local 1937
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	Local 1937
Maintenance Specialist	4.0	4.0	4.0	Local 1937
Maintenance Supervisor Plants	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Stormwater	2.0	2.0	2.0	Teamster 231
Maintenance Supervisor Streets	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Wastewater	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Water Facilities	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Water Standards	1.0	1.0	1.0	Teamster 231
Maintenance Worker 3	7.0	7.0	7.0	Local 1937

Budgeted Positions

DEPARTMENT	REVISED 2020	Proposed		Employee Group
		2021	2022	
PUBLIC WORKS Continued				
Natural Resources Program Tech-1,2,3	4.0	4.0	4.0	Local 1937
Office Assistant 2	2.0	2.0	2.0	Local 1937
Office Assistant 3	2.0	2.0	2.0	Local 1937
Operations Data Assistant	1.0	1.0	1.0	Local 1937
Plant Operator IT, 1,2,3,4	14.0	14.0	14.0	Local 1937
Plants Maintenance Tech 1, 2, 3	10.0	10.0	10.0	Local 1937
Program Assistant	1.0	1.0	1.0	Local 1937
Program Coordinator	1.0	1.0	1.0	Teamster 231
Program Manager 2	2.0	2.0	2.0	Non-Union
Project Accounting Coordinator	1.0	1.0	1.0	Teamster 231
Project Engineer Capital/Development	7.0	7.0	7.0	Teamster 231
Project Records Coordinator	1.0	1.0	1.0	Local 1937
Property Acquisition Specialist	1.0	1.0	1.0	Local 1937
Public Works Administrative Supervisor	1.0	1.0	1.0	Teamster 231
Public Works Depart Systems Analyst	3.0	3.0	3.0	Teamster 231
Purchasing Manager	1.0	1.0	1.0	Teamster 231
PW Commun & Outreach Coordinator	1.0	1.0	1.0	Teamster 231
PW Financial Services Manager	1.0	1.0	1.0	Teamster 231
Real Property Manager	1.0	1.0	1.0	Teamster 231
Safety Specialist	1.0	1.0	1.0	Local 1937
Senior Construction Inspector	4.0	4.0	4.0	Local 1937
Senior Construction Inspector - PT	0.8	0.8	0.8	Local 1937
Senior Permits Reviewer	3.0	3.0	3.0	Local 1937
Senior Surface Water Technician	1.0	1.0	1.0	Local 1937
Senior Surveyor	1.0	1.0	1.0	Local 1937
Service Representative 1, 2	3.0	3.0	3.0	Local 1937
Service Writer	1.0	1.0	1.0	Local 1937
Surface & Stormwater Utility Manager	1.0	1.0	1.0	Teamster 231
Survey Services Coordinator	1.0	1.0	1.0	Teamster 231
Technical Supervisor Water Quality	1.0	1.0	1.0	Teamster 231
Traffic Operations Engineer	1.0	1.0	1.0	Teamster 231
Traffic Signal Technician 1, 2,3	4.0	4.0	4.0	Local 1937
Traffic Worker 1, 2, 3, 4	7.0	7.0	7.0	Local 1937
Transportation Planner	1.0	1.0	1.0	Teamster 231
Utility Operations Engineer	1.0	1.0	1.0	Teamster 231
Utility Worker 1, 2, 3, 4, 5	54.0	54.0	54.0	Local 1937
Warehouse Worker	4.0	4.0	4.0	Local 1937
Water Quality Specialist	2.0	2.0	2.0	Teamster 231
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