# 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

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

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.

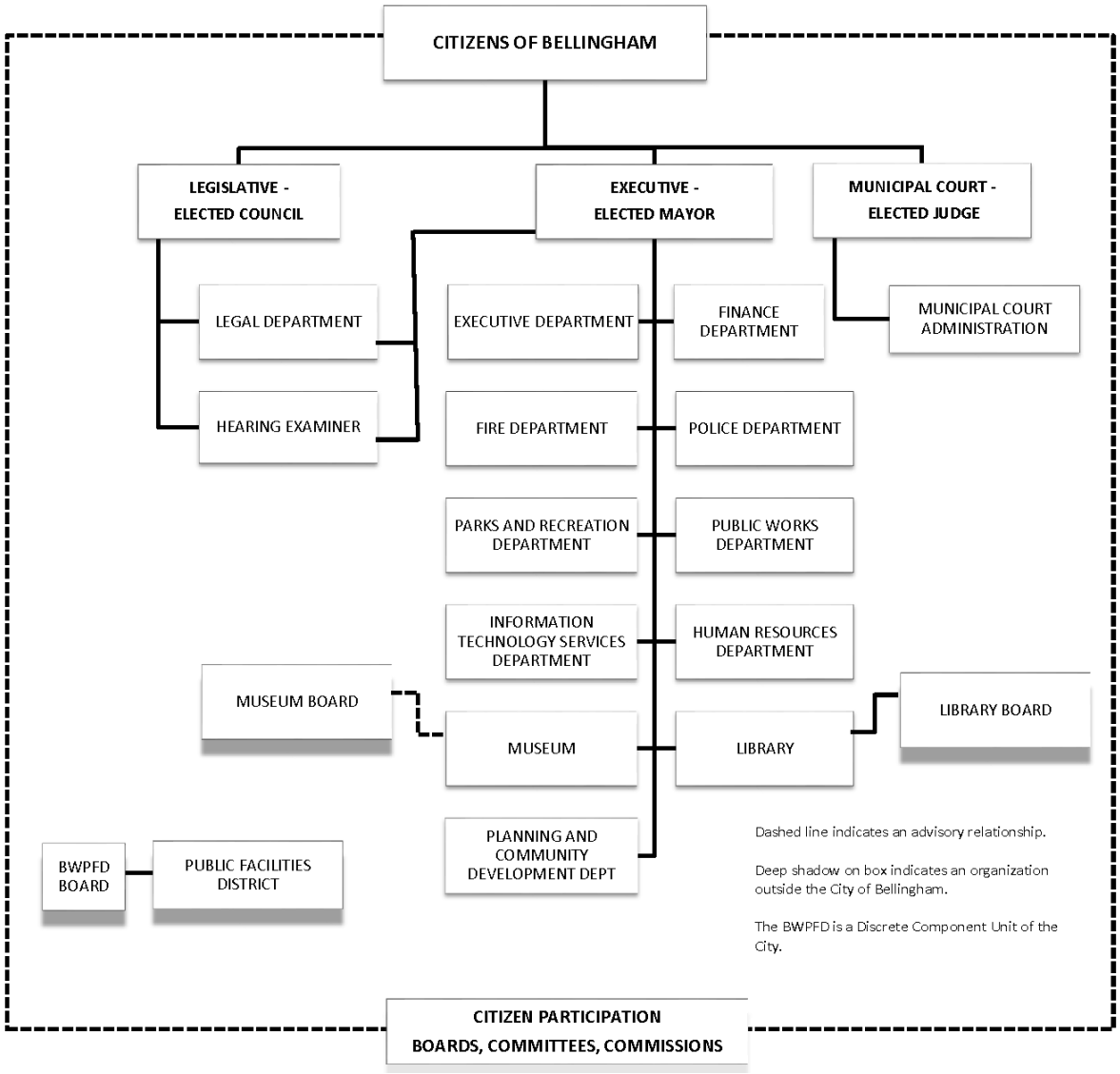
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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.

## 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 |

| 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% |

| 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 SERVS | 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 Expenditures by Department | ACTUAL FY2017 | ACTUAL FY2018 | ACTUAL FY2019 | REVISED FY2020 | PRELIMINARY FY2021 | PRELIMINARY FY2022 |
|---|---|---|---|---|---|---|
| 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.

## 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<br>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.

## 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.

## 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.

## Community Development Block Grant and HOME Funds

| 190 HUD Grants Funds<br>190-CDBG; 191-HOME | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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.

## 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.

## 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 | 1,115,632 | 2,223,209 | 518,337 | - | - | 1,000,000 |
| **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 | 105,119 | 73,358 | 83,901 | 57,701 | 65,844 | 56,958 |
| **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.

## 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.

## 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** |

## 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.

## Technology and Telecom Fund

| 540 Tech and Telecom Fund<br>540, 541, 542, 543 | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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.

## Employee Benefits Funds

| 560 Emp Benefits Funds<br>561, 562, 565 | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 (BWPFD) was formed by the Bellingham City Council and the Whatcom County Council in 2002 to build a regional center in Bellingham. The Public Facilities District is a discrete component unit of the City. Tax revenue is a special rebate from State Sales Tax.

## Citywide Total - All Funds

| 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<br>All Funds | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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** |

| 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<br>Public Safety Dispatch Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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<br>Environmental Remediation Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>FY2022 |
|---|---|---|---|---|---|---|
| FUEL CONSUMED | - | - | - | - | 500 | 500 |
| OFFICE AND OPERATING SUPPLIES | - | - | - | - | 500 | 500 |
| **SUPPLIES** | **-** | **-** | **-** | **-** | **1,000** | **1,000** |
| OPERATING RENTALS AND LEASES | - | - | - | - | 3,500 | 3,500 |
| REPAIRS & MAINTENANCE | - | - | - | - | 250,000 | 250,000 |
| **OTHER SERVICES AND CHARGES** | **-** | **-** | **-** | **-** | **253,500** | **253,500** |
| **TOTAL EXPENDITURE** | **-** | **-** | **-** | **-** | **254,500** | **254,500** |

| Police Department<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>All Funds | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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** |

| Fire Department<br>General Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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<br>Public Safety Dispatch Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>Medic One Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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** |

| Fire Department<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>General Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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** |

| Parks & Recreation Department<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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.

# 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<br>General Fund and Library Gift Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>General Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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.

## 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 informationVisit 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.

## 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 Developmen 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 Developmen<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 Facilitie | 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.

# 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.

| Human Resources<br>General Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>FY2022 |
|---|---|---|---|---|---|---|
| 001-221 Human Resources Svcs and Adr | 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.

# 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 SERVS | 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.

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<br>All Funds | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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** |

| Finance Department<br>General Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>All Funds | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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** |

| Legal Department<br>General Fund | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>Fund-Group | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>All Funds | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 | 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 | - | - | - | - | 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<br>All Funds | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | ACTUAL<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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** |

| 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<br>Street Fund (111) | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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** |

| Public Works<br>Water & Watershed Funds (410, 411) | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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<br>Wastewater Fund (420) | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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 SERVS | 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** |

| Public Works<br>Storm & Surface Water Fund (430) | ACTUAL<br>FY2017 | ACTUAL<br>FY2018 | PRELIMINARY<br>FY2019 | REVISED<br>FY2020 | PRELIMINARY<br>FY2021 | PRELIMINARY<br>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.

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** |

| Department<br>Capital Item<br>Funding Source | 2021<br>Proposed | 2022<br>Proposed | 2023<br>Estimate | 2024<br>Estimate | 2025<br>Estimate | 2026<br>Estimate |
|---|---|---|---|---|---|---|
| **Fire** | | | | | | |
| **Communications Equipment** | **856,433** | - | - | - | - | - |
| Public Safety Dispatch | 856,433 | | | | | |
| **Fire Total** | **856,433** | - | - | - | - | - |
| **Police** | | | | | | |
| **Communications Equipment** | **609,560** | - | - | - | - | - |
| Public Safety Dispatch | 609,560 | | | | | |
| **Police Total** | **609,560** | - | - | - | - | - |
| **Information Technology Services** | | | | | | |
| **Annual Network Infrastructure Replacements** | **313,483** | **367,037** | **367,037** | **350,000** | **350,000** | **350,000** |
| Technology Repl and Reserve | 313,483 | 367,037 | 367,037 | 350,000 | 350,000 | 350,000 |
| **BTV Studio - Pacific St. Ops Building** | **75,000** | - | - | - | - | - |
| Restricted Equipment/PEG Fund | 75,000 | | | | | |
| **Enterprise Document Managment** | **62,256** | - | - | - | - | - |
| Technology Repl and Reserve | 62,256 | | | | | |
| **Financial System Replacement** | **1,362,637** | - | - | - | - | - |
| Technology Repl and Reserve | 1,362,637 | | | | | |
| **High Priority Apps, Projects & Contingency** | **310,000** | - | **400,000** | **400,000** | **400,000** | **400,000** |
| Technology Repl and Reserve | 310,000 | | 400,000 | 400,000 | 400,000 | 400,000 |
| **Limited Scope Business Continuity Plan & Infrastructure** | **140,000** | - | - | - | - | - |
| Technology Repl and Reserve | 140,000 | | | | | |
| **Permitting Software** | **153,943** | - | - | - | - | - |
| Technology Repl and Reserve | 153,943 | | | | | |
| **Technology Platform Changes - Web** | **90,000** | - | - | - | - | - |
| Technology Repl and Reserve | 90,000 | | | | | |
| **Information Tech. Services Total** | **2,507,319** | **367,037** | **767,037** | **750,000** | **750,000** | **750,000** |

| Department<br>Capital Item<br>Funding Source | 2021<br>Proposed | 2022<br>Proposed | 2023<br>Estimate | 2024<br>Estimate | 2025<br>Estimate | 2026<br>Estimate |
|---|---|---|---|---|---|---|
| **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** | **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 | | | |

| Department<br>Capital Item<br>Funding Source | 2021<br>Proposed | 2022<br>Proposed | 2023<br>Estimate | 2024<br>Estimate | 2025<br>Estimate | 2026<br>Estimate |
|---|---|---|---|---|---|---|
| **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 & Facillities Repairs** | **255,000** | **255,000** | **255,000** | **255,000** | **255,000** | **255,000** |
| 2nd 1/4% REET | 255,000 | 255,000 | 255,000 | 255,000 | 255,000 | 255,000 |
| **Sunset Pond Park Improvements** | **-** | **-** | **200,000** | **1,000,000** | **-** | **-** |
| Park Impact | | | 200,000 | 1,000,000 | | |
| **Trail Bridge Repair** | **150,000** | **-** | **150,000** | **-** | **150,000** | **-** |
| 2nd 1/4% REET | 150,000 | | 150,000 | | 150,000 | |
| **Van Wyck Park** | **-** | **-** | **-** | **-** | **200,000** | **800,000** |
| Park Impact | | | | | 200,000 | 800,000 |
| **Whatcom Waterway Park** | **883,701** | **-** | **-** | **-** | **-** | **-** |
| Park Impact | 883,701 | | | | | |
| **Woburn Site Planning** | **80,000** | **-** | **-** | **-** | **-** | **-** |
| 1st 1/4% REET | 80,000 | | | | | |
| **Parks & Recreation Total** | **8,452,201** | **7,758,500** | **9,500,000** | **2,085,000** | **4,900,000** | **1,350,000** |

| Department<br>Capital Item<br>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

| Department<br>Capital Item<br>Funding Source | 2021<br>Proposed | 2022<br>Proposed | 2023<br>Estimate | 2024<br>Estimate | 2025<br>Estimate | 2026<br>Estimate |
|---|---|---|---|---|---|---|
| **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<br>Capital Item<br>Funding Source | 2021<br>Proposed | 2022<br>Proposed | 2023<br>Estimate | 2024<br>Estimate | 2025<br>Estimate | 2026<br>Estimate |
|---|---|---|---|---|---|---|
| **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 | | | | |
| **Orachard Exit** | **10,000,000** | **-** | **-** | **-** | **-** | **-** |
| Grant | 10,000,000 | | | | | |
| **Parkview** | **1,750,000** | **-** | **-** | **-** | **-** | **-** |
| Grant | 1,400,000 | | | | | |
| Transportation Fund | 350,000 | | | | | |
| **Quiet Zones** | **-** | **250,000** | **250,000** | **250,000** | **250,000** | **250,000** |
| 2nd 1/4% REET | | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| **Telegraph Road** | **1,650,000** | **-** | **-** | **-** | **-** | **-** |
| Grant | 1,650,000 | | | | | |
| **W Illinois Bike Ped** | **1,545,000** | **-** | **-** | **-** | **-** | **-** |
| Grant | 1,225,000 | | | | | |
| Transportation Fund | 320,000 | | | | | |
| **PW Street Total** | **32,981,000** | **8,050,000** | **750,000** | **750,000** | **750,000** | **750,000** |

| Department<br>Capital Item<br>Funding Source | 2021<br>Proposed | 2022<br>Proposed | 2023<br>Estimate | 2024<br>Estimate | 2025<br>Estimate | 2026<br>Estimate |
|---|---|---|---|---|---|---|
| **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 2020 | Proposed 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 Detectiv | 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* |

## Fire Department

| DEPARTMENT | REVISED | Proposed | | Employee |
|---|---|---|---|---|
| | 2020 | 2021 | 2022 | Group |
| | | | | |
| **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 |
|---|---|---|---|---|
| | 2020 | 2021 | 2022 | Group |
| | | | | |
| **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 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 2020 | Proposed 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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* |
| Athlectic 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* |

## Library

| DEPARTMENT | REVISED 2020 | Proposed 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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* |

## Information Technology Services Department

| DEPARTMENT | REVISED 2020 | Proposed 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 |
|---|---|---|---|---|
| | 2020 | 2021 | 2022 | Group |
| **FINANCE DEPARTMENT** | | | | |
| Accountant 2 | 1.0 | 1.0 | 1.0 | *Teamster 231* |
| Accountan 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** | |
| *STAFFING SUMMARY BY BARGAINING UNIT:* | | | | |
| *Non-Uniformed Employee Group* | *12.0* | *12.0* | *12.0* | *Local 1937* |
| *Non-Represented Employee Group* | *6.0* | *6.0* | *6.0* | *Non-Union* |
| *Supervisor/Professional Employee Group* | *5.0* | *5.0* | *5.0* | *Teamster 231* |

## Legal Department

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

## Executive Department - Mayor's Office

| DEPARTMENT | REVISED 2020 | Proposed 2021 | Proposed 2021 | Employee Group |
|---|---|---|---|---|
| **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 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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* |

| DEPARTMENT | REVISED 2020 | Proposed 2021 | Proposed 2022 | Employee Group |
|---|---|---|---|---|
| **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 |