



2023-2024

Adopted Biennial Budget



Cover Photo: "First Light" by Nickolaus Lewis

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

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Mayor's Budget Message



MAYOR'S OFFICE

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

As we emerge from the COVID-19 pandemic, this budget emphasizes meeting the expectations of our community with improved services, responsiveness and infrastructure. I want our City and our community to have the resources needed to build a stronger, safer, and more equitable future. With these goals in mind, I am happy to share the following budget highlights:

- 1. Focus on public safety:** The City currently faces a significant shortage of police officers and growing demands on our Fire Department's emergency medical response. To begin to address these challenges, in September, I proposed and Council added four non-uniformed Community Service Officers to the Police Department. In addition, the budget includes two new police officer positions per year to ensure the Police Department has the positions it needs as it restaffs as well as funding for a new officer wellness program, much needed support for the officers we have.

In the Fire Department, the budget includes staffing for a second dedicated basic life support ambulance. This will allow the Fire Department to fully shift its response model to be organized around dedicated medical responses, while reducing the workload of fire engine companies to improve response times and more sustainably distribute call volumes.

The adopted budget also includes full funding for the Alternative Response Team, managed by the Whatcom County Health Department, that will provide dedicated mental health support, as well as increased funding for our successful GRACE program.

- 2. Creation of Climate Office:** Climate change remains the defining challenge of our time. The budget elevates the City's climate action efforts to an office within the Mayor's Office. This change will better position the climate team to make significant institutional changes and quickly respond to emerging funding opportunities from state, federal or local sources.
- 3. Major investments in libraries and parks:** The budget includes over \$30 million of investments in both building new parks and parks facilities as well as maintaining our current system. The Parks & Recreation Department will perform a major refurbishment of the Sportsplex, build the second phase of Cordata Community Park, begin construction on a new Bakerview Neighborhood Park, and develop the pier at Little Squalicum Park, along with many other exciting projects.

For the Library, the budget includes an \$8.5 million investment in the Central Library to update the remainder of the facility and improve its climate resiliency as one of our most used public spaces and a pilot library location at Bellis Fair Mall, beginning in 2023, to better serve the north side of our City.

4. **Continued emphasis on diversity, equity and inclusion:** We continue to be engaged in the work of identifying and changing structures and systems that lead to racial inequity. It is difficult yet hopeful work that, if done in every American community, would lead to systemic change and healing. Additional resources are needed to continue these efforts as well as increase opportunities for underserved and underrepresented individuals and communities. The adopted budget includes funding for the proposed Whatcom Racial Equity Commission so that important regional work can continue. The budget also includes investments in language access and funding for improved training and recruitment efforts, resources that will help us have a meaningful impact on our existing staff as well as in our training and hiring practices.
5. **Citywide infrastructure improvements and an affordable solution to Post Point:** As previously communicated to Council, I have instructed the Public Works Department to pivot the Post Point rehabilitation project from anerobic digestion to rebuilding the existing infrastructure. This will likely save our community \$500 million over the coming decade. I firmly believe this change is the most effective use of our community's resources.

Other infrastructure projects planned across the City include sewer and water main replacements, replacing aging and damaged bridges, extensive bicycle and pedestrian improvements, and significant refurbishments of existing facilities with a focus on reducing our climate impact and preserving current assets.

This is a comprehensive budget that supports key priorities and puts the City on strong footing for the present and the future. It provides the resources to continue the important work of keeping Bellingham a wonderful place to live, work and play and continues our focus on building a sustainable, equitable and thriving city.



Seth Fleetwood
Mayor

Legacies and Guidelines

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

Legacies and Strategic Commitments

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

Clean, Safe Drinking Water

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

Healthy Environment

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

Vibrant Sustainable Economy

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

Sense of Place

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

Safe and Prepared Community

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

Mobility & Connectivity Options

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

Legacies and Guidelines

- Reduce dependence on single-occupancy vehicles

Access to Quality-of-Life Amenities

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

Quality, Responsive City Services

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

Equity & Social Justice

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

General Financial Management Guidelines Summary

1. Purpose and Background

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

2. Financial Philosophy

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

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

3. Financial Management Priorities

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

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

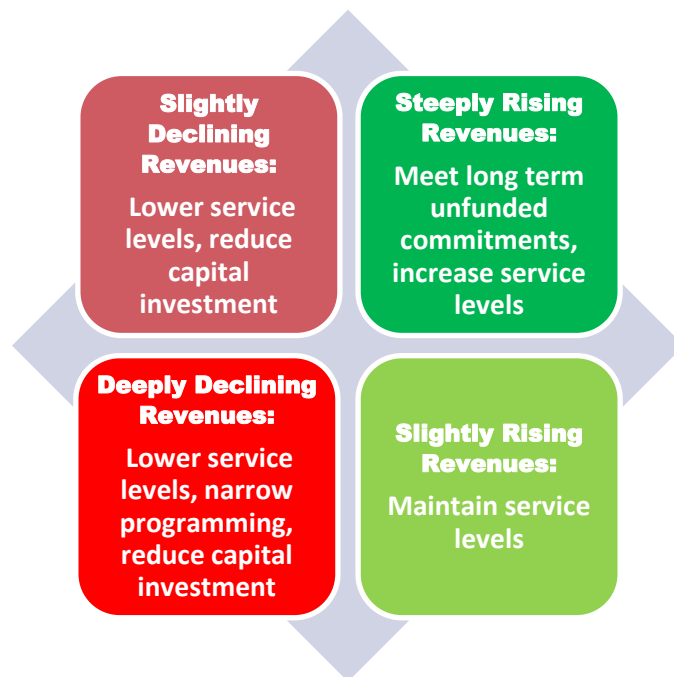
4. Breadth of application

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

The following are the Budget and Financial Guidelines as currently revised:

City Management Guidelines

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



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

The complete Financial Guidelines document is available at:

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

City Structure and Services

Services Provided by the City

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

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

Organizational Structure

The City's charter establishes a council-mayor form of government. City management is led by the elected Mayor. 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.

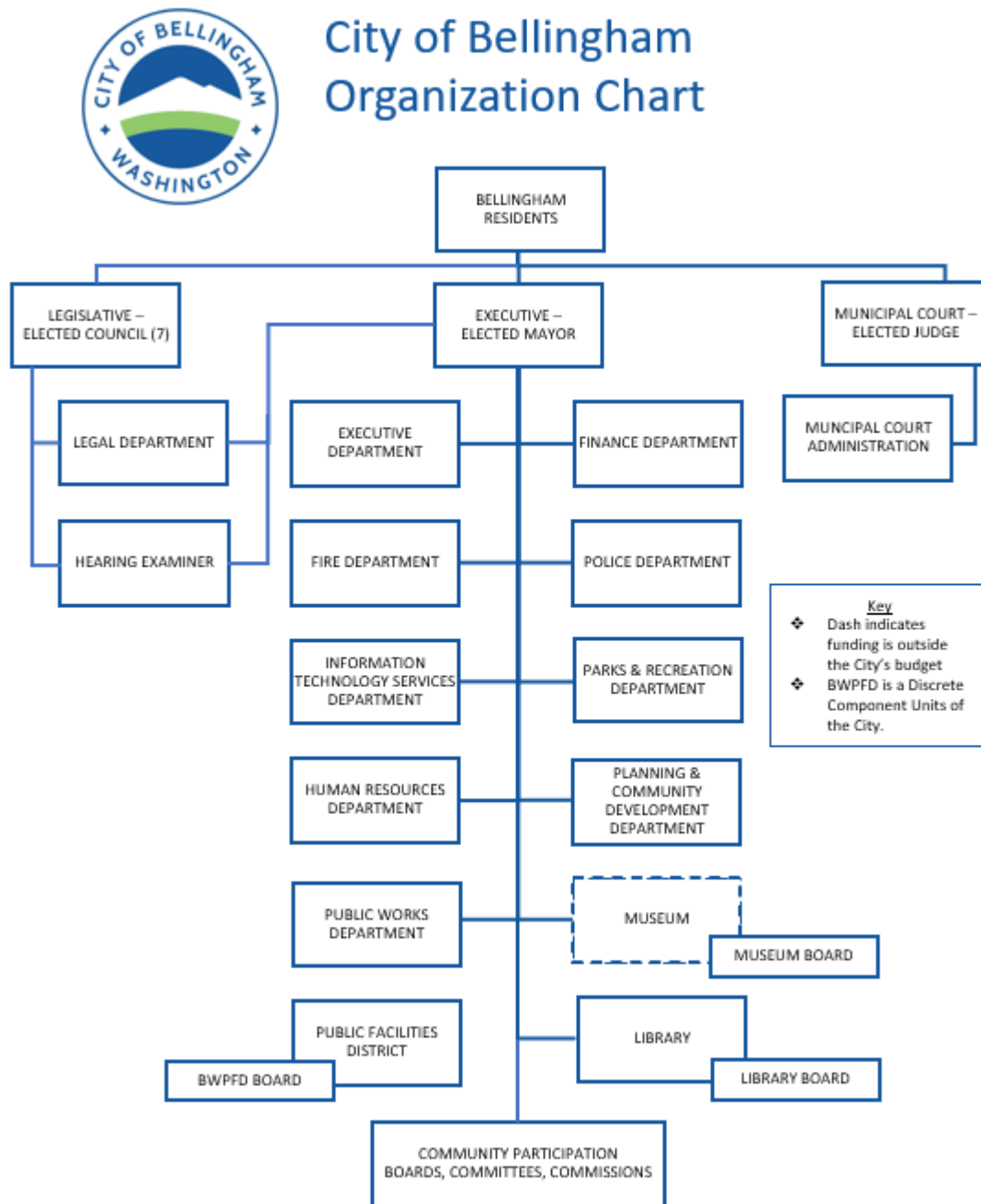
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

2022 CITY COUNCIL

Council Office (360) 778-8200

Email..... ccmail@cob.org

Hannah Stone..... 1st Ward

Hollie Huthman 2nd Ward

Daniel Hammill..... 3rd Ward

Edwin "Skip" Williams..... 4th Ward

Lisa Anderson..... 5th Ward

Michael Lilliquist 6th Ward

Kristina Michele Martens At-Large

Biographical, contact information and committee assignments for council members can be found on the [City Council web page](#), which also provides links to 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

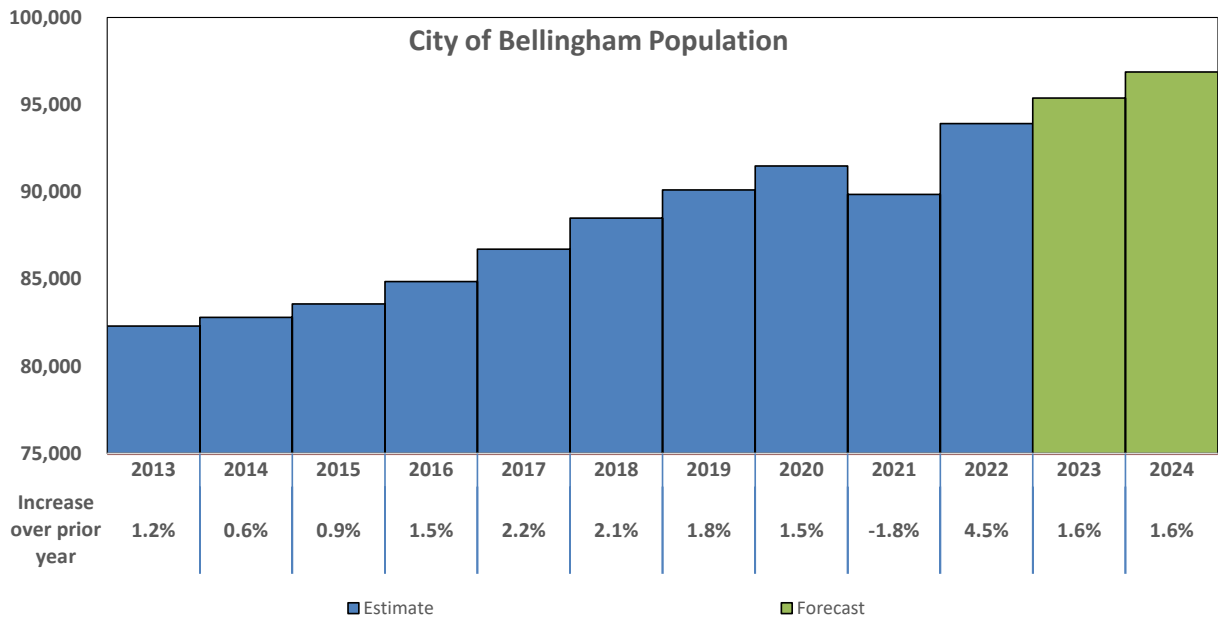
Police Chief , Rebecca Mertzig	(360) 778-8800
Fire Chief , Bill Hewett	(360) 778-8400
Court Administrator , Darlene Peterson	(360) 778-8150
Parks and Recreation Director , Nicole Oliver	(360) 778-7000
Library Director , Rebecca Judd.....	(360) 778-7220
Museum Director , Patricia Leach	(360) 778-8930
Planning and Community Development Director , Blake Lyon.....	(360) 778-8300
Hearing Examiner (contracted), Sharon Rice	(360) 778-8399
Human Resources , Elizabeth Monahan.....	(360) 778-8220
Finance Director , Andrew Asbjornsen.....	(360) 778-8010
Information Technology Services Department Director , Don Burdick	(360) 778-8050
City Attorney , Alan Mariner	(360) 778-8270
Public Works Director , Eric Johnston	(360) 778-7900

Local Economic Factors

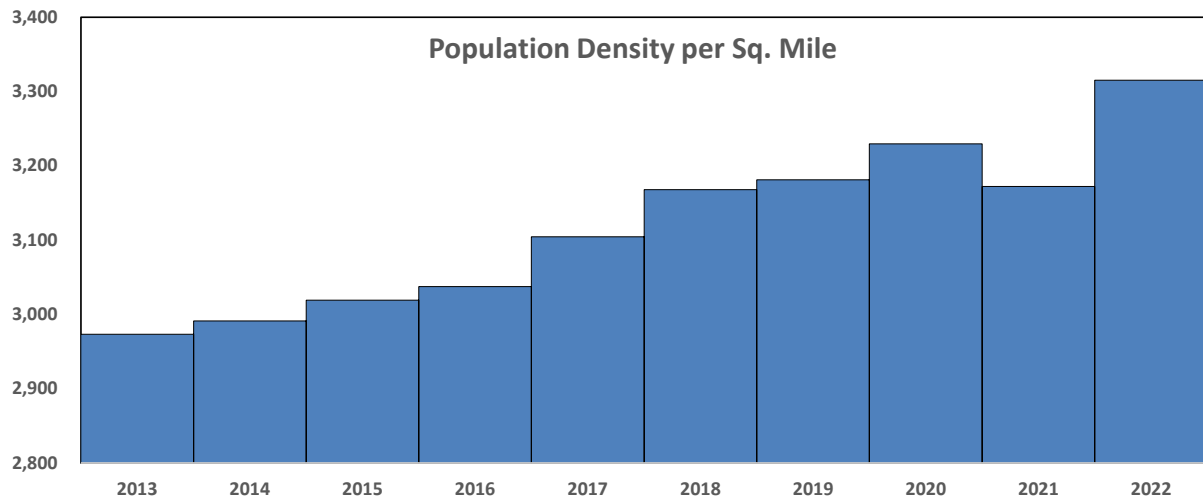
Population

Bellingham’s population, as of April 2022, was estimated at 93,130 by the [Washington State Office of Financial Management](#) (WAOFM). WAOFM estimates the population annually, then adjusts those estimates when a federal census is completed. Forecasts are calculated by the City of Bellingham Finance Department.

Population has been consistently growing since the early 1990s, until COVID disrupted this monotonic growth in 2021 as Western Washington University students did not come back from summer break and attended classes remotely. 2022 resumed the previous trend line, which is expected to continue for the foreseeable future.



Since 2013, the City has grown in area by 411 acres from annexations, encompassing approximately 29 square miles in total, and hosting an estimated population density of 3,315 people per square mile.



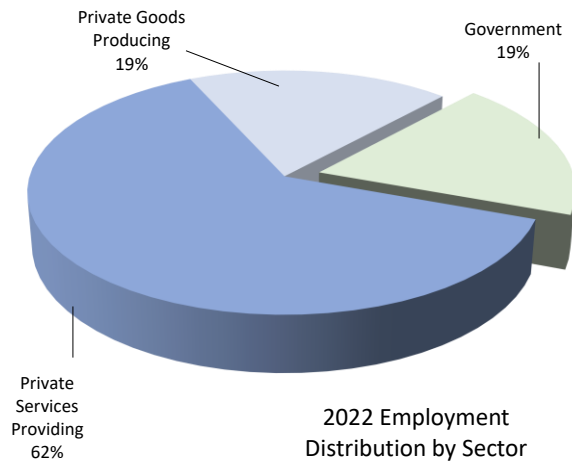
Employment

Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

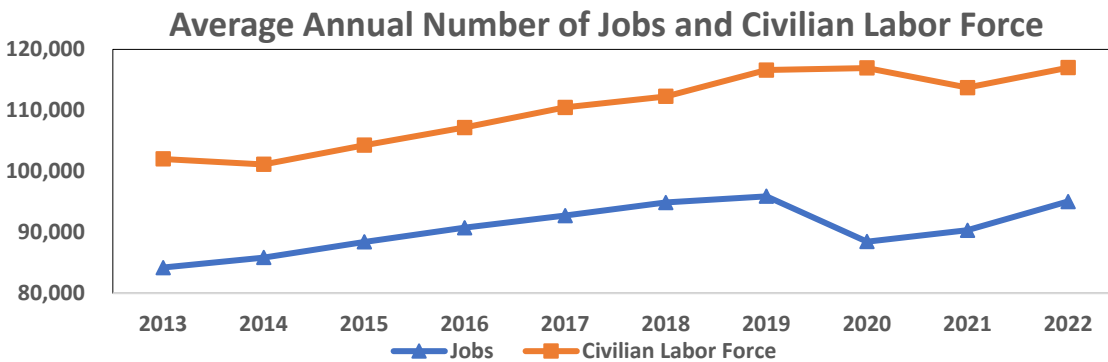
	2019	2020	2021	2022
PRIVATE GOODS PRODUCING	18.8	17.2	17.1	17.8
MINING, LOGGING AND CONSTRUCTION	8.1	7.6	8.0	8.6
MANUFACTURING	10.7	9.6	9.1	9.2
PRIVATE SERVICES PROVIDING	58.6	54.4	56.5	59.5
TRADE, TRANSPORT, UTILITIES	16.5	15.7	16.1	16.4
Retail Trade (Included in Trade above)	11.2	10.6	10.9	11.1
FINANCIAL ACTIVITIES	3.9	4.0	4.0	4.2
PROFESSIONAL & BUSINESS SERVICES	8.5	8.1	8.3	9.0
LEISURE AND HOSPITALITY	10.8	8.4	9.2	10.4
OTHER SERVICES	18.9	18.2	18.9	19.5
GOVERNMENT	18.5	16.8	16.8	17.7
FEDERAL	1.5	1.5	1.5	1.5
STATE	6.6	5.7	5.5	5.8
LOCAL	10.4	9.6	9.8	10.5
TOTAL NON-FARM	95.9	88.5	90.3	95.0

Source: Bureau of Labor and Statistics (Not Seasonally Adjusted, # of jobs in Thousands)

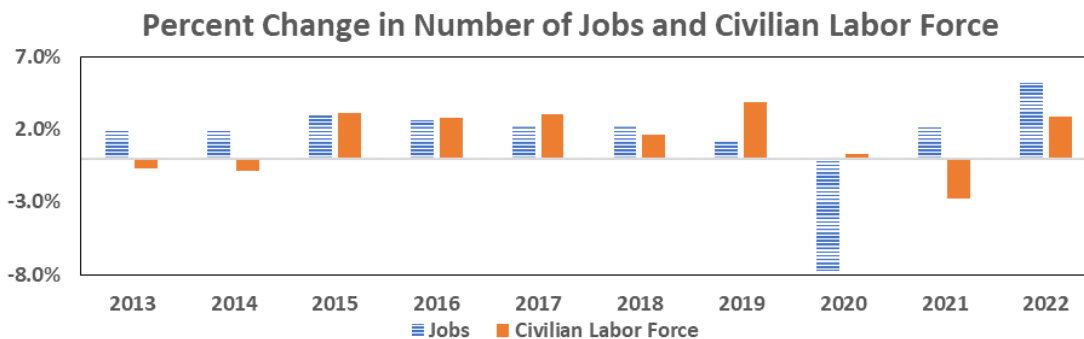


The table above shows data for Bellingham Metropolitan Statistical Area (Whatcom County); data by industry type is not available for Bellingham alone.

The graphs below show the annual average number of jobs and civilian labor force for Whatcom County, as well as the change from year to year. In the second graph, the labor force's reactivity to fluctuations in the job market are moderately apparent.

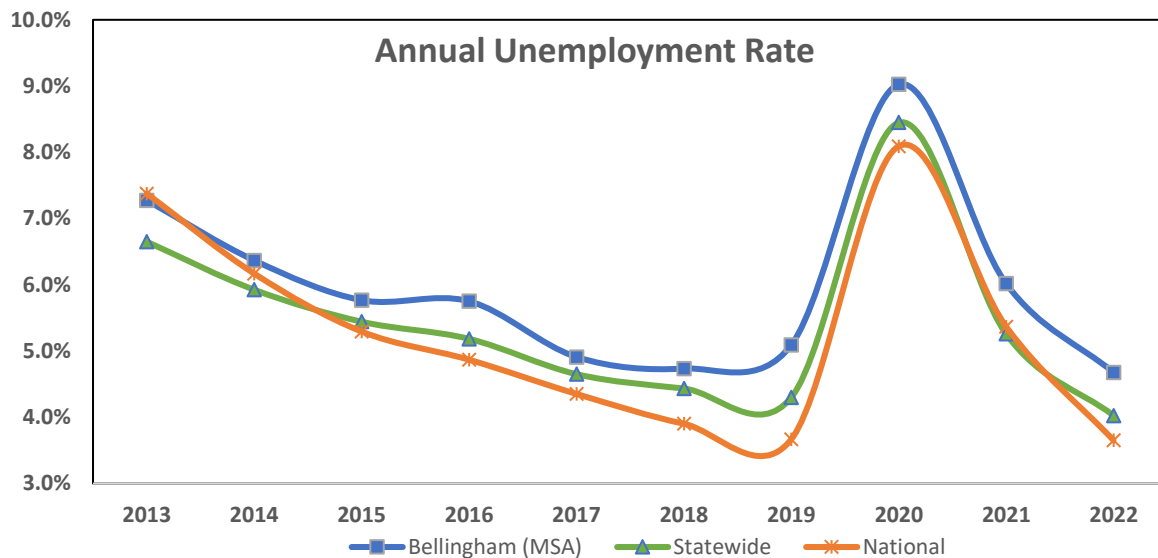


Bureau of Labor and Statistics (Bellingham MSA, Non-farm, Not Seasonally Adjusted)



Unemployment

Generally, Bellingham unemployment trends about ½ percent above statewide unemployment. This is comparable to other similarly situated Metropolitan Statistical Areas in the state, with strong economies in King and Snohomish Counties pulling the overall state rate lower. In 2020, Bellingham and Whatcom County, like the rest of the country, experienced a rise in unemployment rates comparable to the 2009 recession. The ensuing recovery was rapid. By 2022, the unemployment rate was back to or below pre-COVID.



Bureau of Labor Statistics (Not seasonally adjusted)

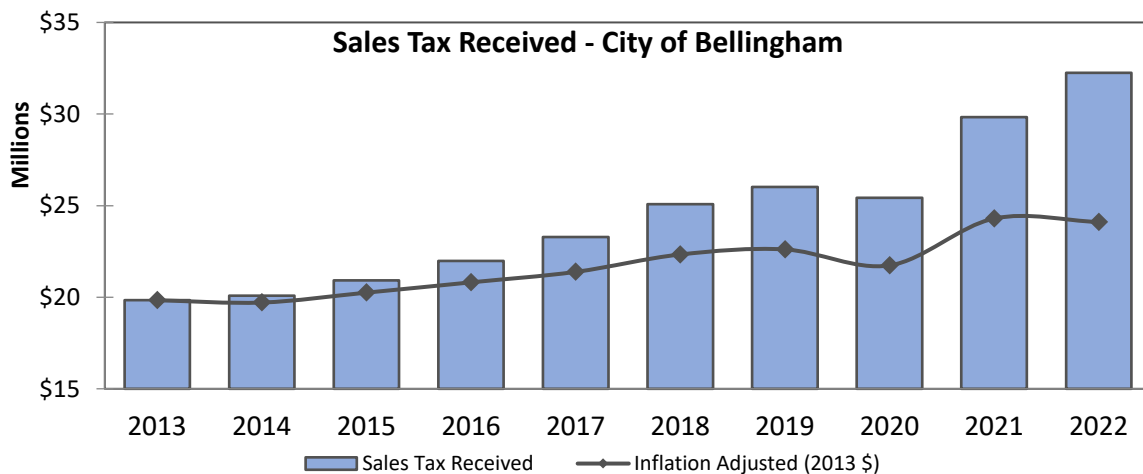
Retail Sales Tax

Bellingham's sales tax base is driven heavily by retail activity and construction. Since COVID-19 restrictions lifted, sales tax revenue has rebounded; however, even with an increase of nearly \$2.5 million in 2022, purchasing power slightly decreased due to the high rate of inflation.

Payer NAICS Category*	2019	2020	2021	2022	Percent of Total	1-Year Change	4-Year Change
441 - Motor Vehicle and Parts Dealers	3,020,560	3,106,630	3,946,604	3,887,928	12.1%	-1.5%	28.7%
459 - Sporting Goods, Hobby, Musical Instrument, Book, and Misc. Retailers	1,853,247	2,344,144	3,067,240	3,343,659	10.4%	9.0%	80.4%
236 - Construction of Buildings	2,126,818	2,493,655	2,952,354	3,078,030	9.5%	4.3%	44.7%
455 - General Merchandise Retailers	2,680,597	2,515,915	2,704,748	2,952,376	9.2%	9.2%	10.1%
722 - Food Services and Drinking Places	2,444,821	1,868,512	2,195,238	2,658,850	8.2%	21.1%	8.8%
444 - Building Material and Garden Equipment and Supplies Dealers	1,563,308	1,735,783	1,950,352	2,022,260	6.3%	3.7%	29.4%
238 - Specialty Trade Contractors	1,253,000	1,224,124	1,403,828	1,606,045	5.0%	14.4%	28.2%
423 - Merchant Wholesalers, Durable Goods	992,159	1,021,716	1,201,349	1,347,614	4.2%	12.2%	35.8%
449 - Furniture, Home Furnishings, Electronics, and Appliance Retailers	899,805	944,669	1,189,576	1,236,366	3.8%	3.9%	37.4%
561 - Administrative and Support Services	661,093	756,273	939,918	1,058,966	3.3%	12.7%	60.2%
445 - Food and Beverage Stores	868,402	849,557	885,951	1,003,150	3.1%	13.2%	15.5%
541 - Professional, Scientific, and Technical Services	597,851	698,898	857,767	887,817	2.8%	3.5%	48.5%
811 - Repair and Maintenance	707,825	650,438	747,042	845,498	2.6%	13.2%	19.5%
458 - Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	617,213	496,198	647,737	678,645	2.1%	4.8%	10.0%
456 - Health and Personal Care Retailers	514,827	530,499	581,138	634,416	2.0%	9.2%	23.2%
Subtotal top 15 categories	20,801,526	21,237,012	25,270,843	27,241,620	84.4%	7.8%	31.0%
Total of all sales tax received	26,029,656	25,435,737	29,839,958	32,259,571	100.0%	8.1%	23.9%

*NAICS codes were updated in 2022; old NAICS codes are converted to the latest version for comparison purposes

In 2021, City Council approved an additional 0.1% sales tax for affordable housing. This revenue is not included in the graph below for continuity, as it is accounted for in a separate, special purpose fund. The [sales tax distribution](#) section show how revenue is divided between multiple agencies.



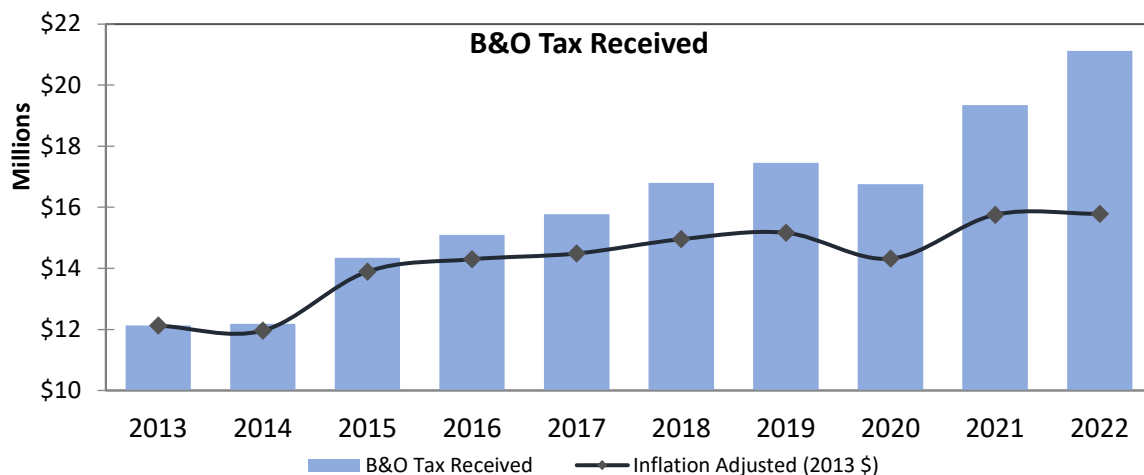
Business and Occupation Tax

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

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

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

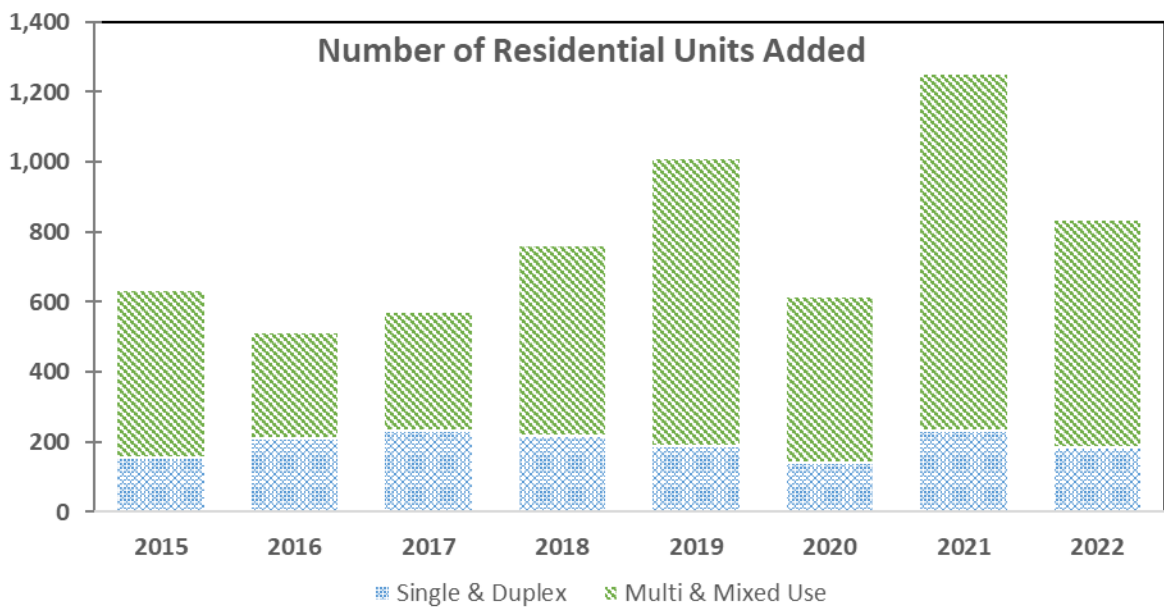
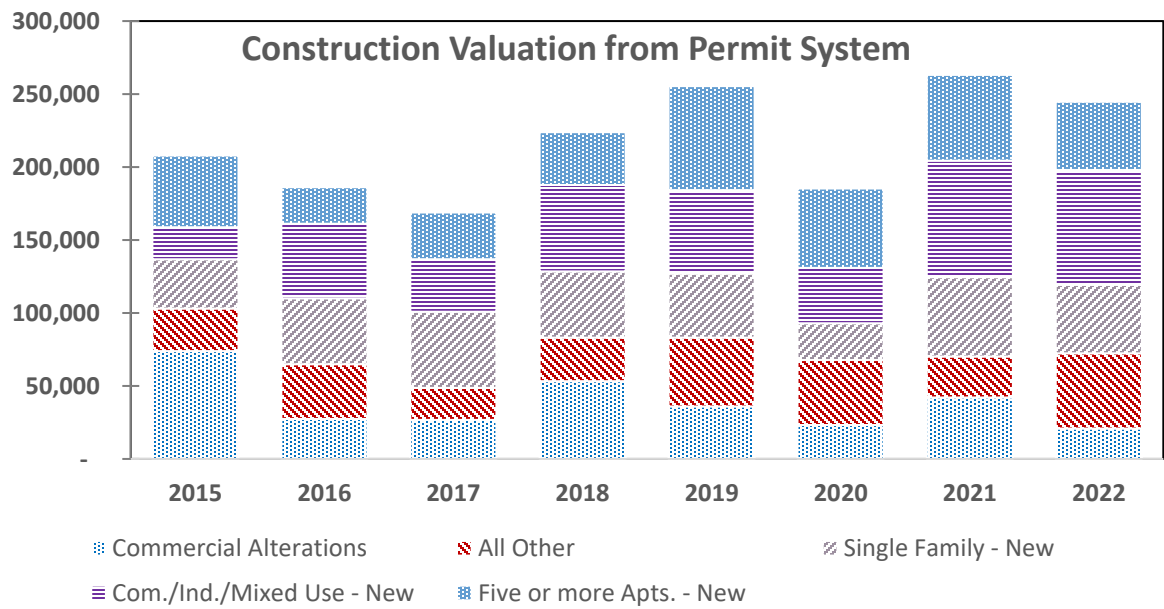
Similar to sales tax, even though B&O tax revenue has rebounded significantly since 2020, purchasing power remained relatively flat between 2021 and 2022 due to inflation.



Building Permit and Construction Activity

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

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



Property Tax

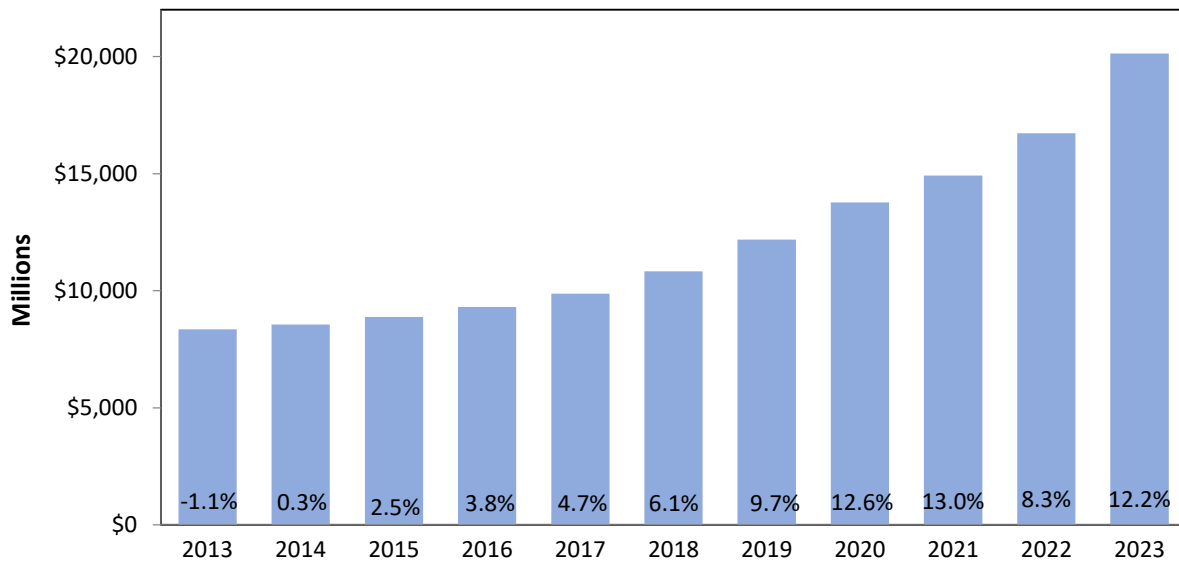
The City Council sets the dollar amount of the property tax each year in November. By state law, the City is limited to an 1% increase of the dollar amount annually. If they choose not to use the 1% increase, that amount can become “banked capacity” which they can use in future years in addition to any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

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

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

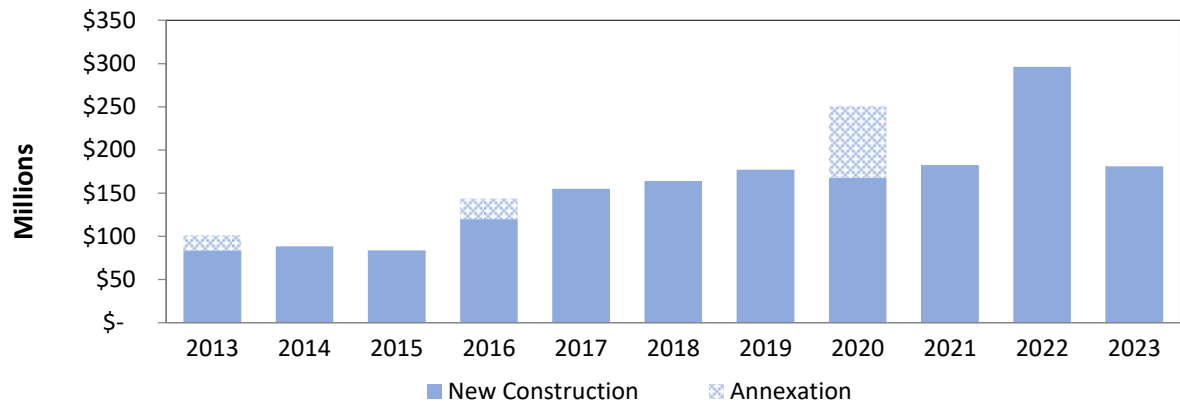
Due to the 1% limitation in property tax growth, the real purchasing power of this revenue source has declined in recent years.

Taxable Assessed Valuation - Real Property



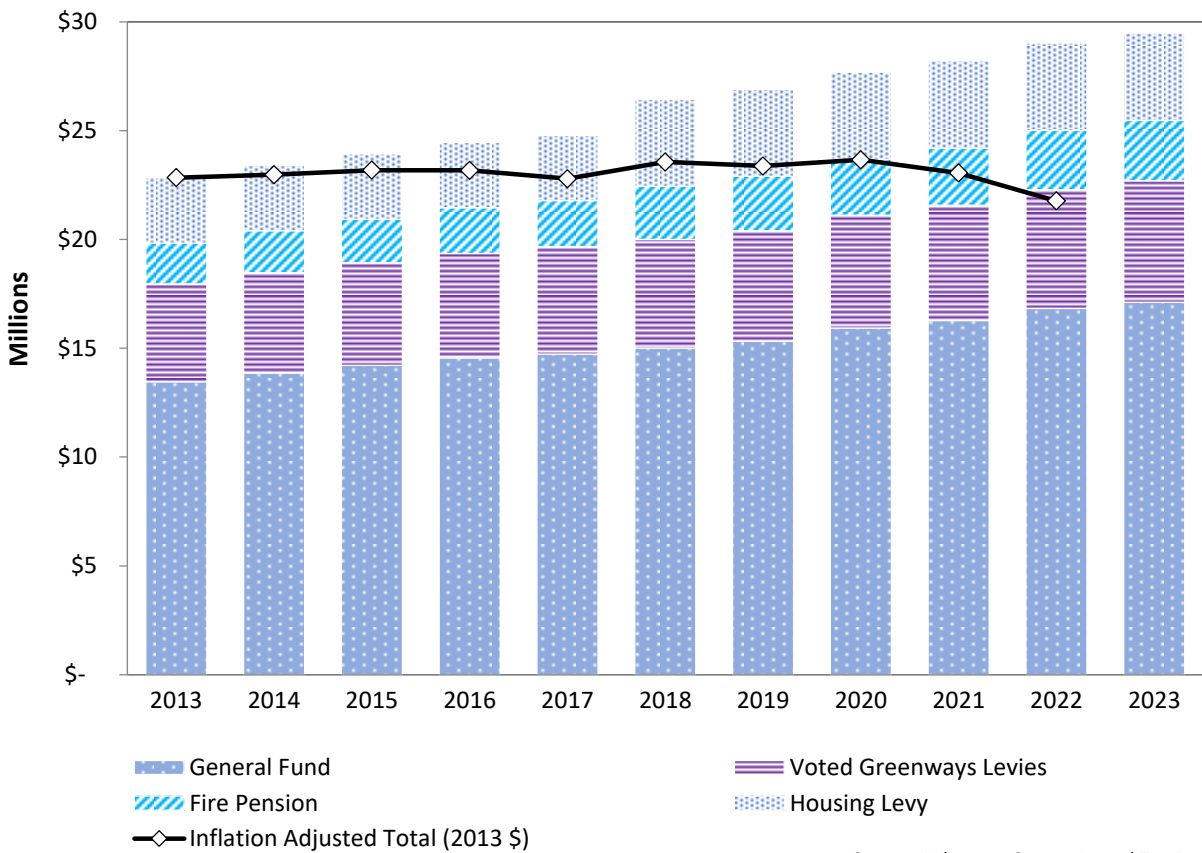
Percentage is Increase Over Prior Year. Assessment is for following year tax.
Valuation shown is 100% before adjustments.
Source: Whatcom County Assessor's Certification of Assessed Valuations.

Assessed Valuation of New Construction and Annexations



Source: Whatcom County Assessor's Certification of Assessed Valuations

Property Tax Levy Total - 10 Year History



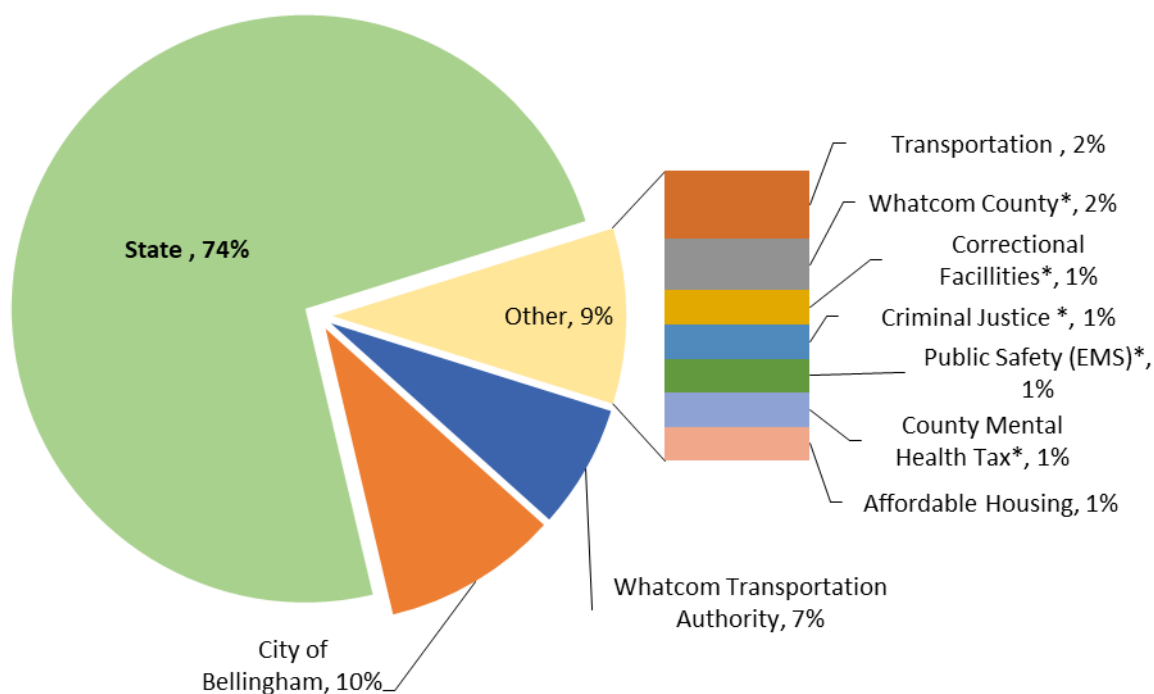
Source: Whatcom County Annual Tax Book

Sales Tax and Property Tax Distribution – City and Other Agencies

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

Distribution of Sales Tax

The sales tax received by the City has historically been divided between the Street Fund and the General Fund. 60% is allocated to the General Fund, 37% to the Street Fund and 3% to fund the radio communication system. The chart below shows how the 8.8% sales tax in Bellingham is distributed.



Distribution of Retail Sales Tax

Whatcom Transportation Authority	0.60
Transportation	0.20
Whatcom County*	0.15
Correctional Facilities*	0.10
Criminal Justice *	0.10
Public Safety (EMS)*	0.10
County Mental Health Tax*	0.10
Affordable Housing	0.10
City of Bellingham	0.85
State	<u>6.50</u>
Total Retail Sales Tax Rate	8.80%

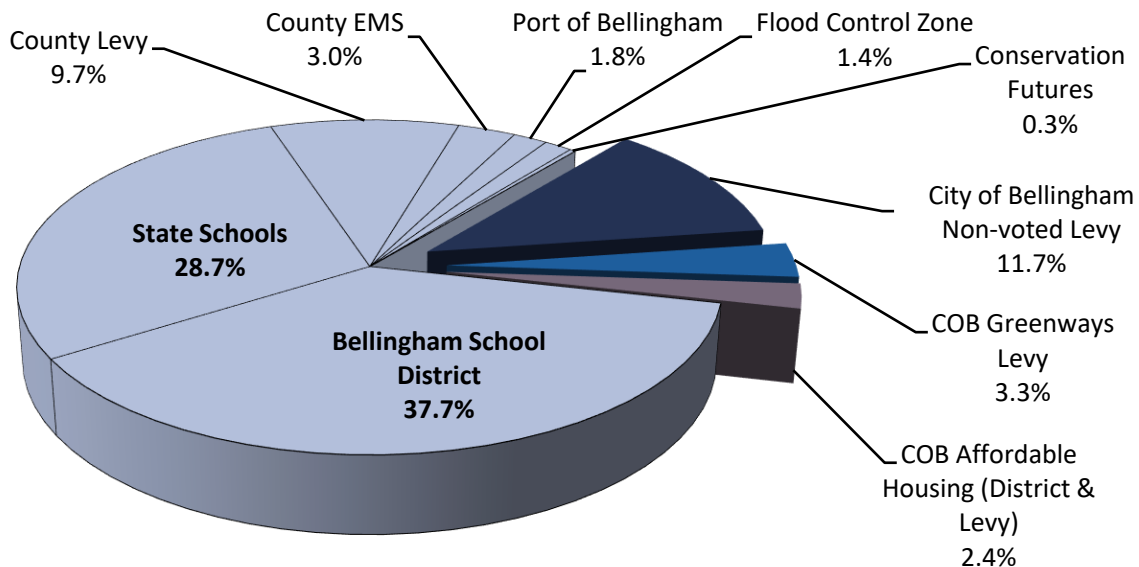
In 2021, Bellingham City Council approved a 0.1% sales tax for affordable housing. Collection of the tax began July 1, 2021.

*Distributed to or shared with Whatcom County

Distribution of Property Tax

Jurisdiction	2022 Levy Rate Per \$1,000 Valuation	2023 Levy Rate Per \$1,000 Valuation	2023 Percent of Total Levy	2023 Cost for \$500K Home
City of Bellingham				
General Fund (GF)	\$1.00006	\$0.85040	10.07%	\$425.20
Fire Pension - GF	0.16284	0.13820	1.64%	69.10
GF Non-voted Levy	1.16290	0.98860	11.70%	494.30
Voted Affordable Housing	0.08001	0.06677	0.79%	33.39
Voted Greenways	0.32681	0.27735	3.28%	138.68
Total Regular Levy	1.56973	1.33273	15.78%	666.36
Affordable Housing District	0.16008	0.13310	1.58%	66.55
Total City of Bellingham Levy	1.72980	1.46583	17.35%	732.91
State Schools	2.82567	2.42261	28.68%	1,211.30
County Levy	0.74553	0.82099	9.72%	410.49
Whatcom County EMS	0.19920	0.25259	2.99%	126.30
Conservation Futures	0.02989	0.02496	0.30%	12.48
Flood Control Zone	0.11873	0.12204	1.44%	61.02
Port of Bellingham	0.18076	0.15046	1.78%	75.23
Bellingham School District (1)	3.45276	3.18698	37.73%	1,593.49
Total Levy	\$9.28234	\$8.44645	100.00%	\$4,223.22

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



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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](#).

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

Amending the Budget

City Council can, by ordinance, increase or decrease the appropriations in any fund. Transfer of appropriations within a single fund or within any single department in the General Fund can be authorized by the Mayor, or their designee. Transfer of appropriations between funds or between departments in the General Fund requires Council approval.

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

Budget Control

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

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

Budget Process and Reporting

Starting in 2023, the operating and capital projects budgets are split in to two distinct components and reported separately. Only active and new capital projects are included in the capital component of the budget at this time; historical actual revenue and expenditures for closed or inactive projects are still commingled with the operating budget.

Note that the terms capital budget and capital projects budget are used interchangeably in this document and should not be confused with the capital outlay account type. For more detail about the distinction, see the [Error! Reference source not found.](#) section.

Budget Overview

Fund Type Descriptions and Accountability

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

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

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

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

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

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

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
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
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared
142	Second 1/4% REET Fund	*Shared
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police
153	Criminal Justice Fund	Police
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Fund	Public Works
162	Public Ed & Govt. (PEG) Access TV Fund	Information Technology Services

Fund #	Fund Name	Budgetary Responsibility
163	Restricted Equipment – PEG	Sub-fund for restricted PEG equipment
173	Greenways Fund	Parks and Recreation
177	Park Impact Fee Fund	Parks and Recreation
178	Sportsplex Fund	Parks and Recreation
180	Tourism Fund	Planning & Community Development
181	Low Income Housing Fund	Planning & Community Development
182	Affordable Housing Sales Tax	Planning & Community Development
183	Tourism Promotion Area	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development
192	HUD Home Sub-fund	Sub-fund for HUD Home fund
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
400s - Enterprise Funds: To account for operations that are normally financed and operated similar to a private business, in which a fee is charged to external users for goods or services.		
410	Water Fund	Public Works
411	Watershed	Sub-fund for Watershed
420	Wastewater Fund	Public Works
430	Storm and Surface Water Utility Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
511	Radio Communications	Sub-fund for radio operation
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
542	Computer Infrastructure Replacement	Sub-fund for Computer Replacement

Budget Overview

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

Changes in Estimated Reserve Balances Report

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

Fund Number and Name		Estimated Beginning			Estimated Ending	Change in	
		Reserve	Revenue	Expense	Reserves	Reserve Balance	Percent Change
(Page 1 of 2)							
001	General Fund	55,000,000	208,865,111	226,725,126	37,139,985	(17,860,015)	-32%
111	Street	20,000,000	40,613,718	57,714,329	2,899,389	(17,100,611)	-86%
126	Library Gift	50,000	300,000	100,000	250,000	200,000	400%
136	Environmental Remediation	9,000,000	6,161,923	8,673,406	6,488,517	(2,511,483)	-28%
141	1st 1/4% REET	7,300,000	3,363,782	8,620,000	2,043,782	(5,256,218)	-72%
142	2nd 1/4% REET	12,000,000	6,199,231	12,200,000	5,999,231	(6,000,769)	-50%
151	Police Federal Equitable Share	100,000	2,244	66,443	35,801	(64,199)	-64%
152	Asset Forfeiture /Drug Enforce.	100,000	2,244	12,199	90,045	(9,955)	-10%
153	Criminal Justice	300,000	785,901	566,879	519,022	219,022	73%
160	Public Safety Dispatch	500,000	19,253,433	19,543,626	209,807	(290,193)	-58%
161	Transportation Fund	15,000,000	26,901,038	34,032,152	7,868,886	(7,131,114)	-48%
162	Publ Educ & Gov Acc TV	480,000	556,731	666,684	370,046	(109,954)	-23%
163	Restricted Equipment/PEG Fund	770,000	182,276	251,000	701,276	(68,724)	-9%
173	Greenways III	14,600,000	12,248,660	20,154,235	6,694,425	(7,905,575)	-54%
177	Park Impact	10,300,000	3,831,090	11,875,708	2,255,382	(8,044,618)	-78%
178	Sportsplex	-	-	-	-	-	0%
180	Tourism	1,900,000	4,535,510	4,186,098	2,249,412	349,412	18%
181	Low Income Housing	8,700,000	8,657,957	15,854,998	1,502,959	(7,197,041)	-83%
182	Affordable Housing Sales tax	3,600,000	8,143,769	7,617,242	4,126,527	526,527	15%
183	Tourism Promotion Area	-	3,368,916	2,500,000	868,916	868,916	0%
190	Community Development Block Grant	-	3,306,098	3,306,098	-	-	0%
191	Home Investment Partnership Grant	-	1,679,999	1,679,999	-	-	0%
192	HUD Home Subfund	-	2,400,000	2,400,000	-	-	0%
224	2004 Sportsplex Acq. LTGO	-	569,075	569,075	-	-	0%
225	2004 PFD/Civic Field LTGO	-	1,657,275	1,657,275	-	-	0%
226	2011 QEC Bond	5,013,000	859,007	-	5,872,007	859,007	17%
227	2016 PFD Refunding Bonds	-	2,364,900	2,364,900	-	-	0%
228	2014 Solid Waste LTGO	-	1,275,450	1,275,450	-	-	0%
235	Governmental Debt Service	-	913,566	913,566	-	-	0%
245	LID Guaranty Fund	-	-	-	-	-	0%
371	Waterfront Construction #1	10,700,000	2,311,370	-	13,011,370	2,311,370	22%
410	Water Fund	21,000,000	48,109,154	55,607,318	13,501,835	(7,498,165)	-36%
411	Watershed Fund	19,000,000	12,836,282	13,579,878	18,256,404	(743,596)	-4%
420	Wastewater Fund	60,000,000	66,304,403	102,061,144	24,243,260	(35,756,740)	-60%
430	Storm Surface Water Utility	8,100,000	32,778,837	38,697,362	2,181,475	(5,918,525)	-73%
456	Cemetery	225,000	719,048	924,170	19,878	(205,122)	-91%
460	Golf Course	65,000	4,301,458	4,328,238	38,220	(26,780)	-41%
465	Parking Services	300,000	5,716,371	5,491,050	525,320	225,320	75%
470	Medic One	20,000	25,355,419	24,926,734	448,685	428,685	2143%
475	Development Services	7,900,000	6,919,376	10,455,547	4,363,829	(3,536,171)	-45%
510	Fleet Administration	8,000,000	12,500,207	20,320,006	180,201	(7,819,799)	-98%
511	Radio Communications	2,000,000	2,934,872	3,000,091	1,934,780	(65,220)	-3%
530	Facilities Administration	3,000,000	16,391,429	17,826,768	1,564,660	(1,435,340)	-48%

Budget Overview

Fund Number and Name		Estimated Beginning			Estimated Ending	Change in Reserve	Percent
(Page 2 of 2)		Reserve	Revenue	Expense	Reserves	Balance	Change
540	Tech and Telecom	200,000	1,211,229	1,247,820	163,410	(36,590)	-18%
542	Computer Infrastructure Replacement	1,700,000	7,308,188	8,902,770	105,418	(1,594,582)	-94%
543	Information Technology Fund	10,000	10,587,571	10,232,365	365,206	355,206	3552%
550	Claims, Lit & Prop Loss Fund	3,500,000	4,972,420	4,514,433	3,957,986	457,986	13%
561	Unemployment compensation	500,000	293,218	367,125	426,093	(73,907)	-15%
562	Workers Comp Self-Insurance	1,200,000	1,126,923	1,580,350	746,573	(453,427)	-38%
565	Health Benefits Fund	4,000,000	37,205,744	40,034,903	1,170,841	(2,829,159)	-71%
570	PW Admin & Engineering	2,000,000	24,786,720	24,258,724	2,527,996	527,996	26%
612	Firefighter's Pensions	20,000,000	4,823,478	3,840,478	20,983,000	983,000	5%
613	Police Officer's Pensions	9,000,000	307,099	2,210,680	7,096,419	(1,903,581)	-21%
701	Greenways Maintenance Endowmnt	5,000,000	1,935,186	-	6,935,186	1,935,186	39%
702	Nat Res Protect & Restore	4,500,000	421,368	-	4,921,368	421,368	9%
965	Public Facilities District	2,118,544	4,712,721	4,491,255	2,340,011	221,467	10%
Total		358,751,544	705,868,993	844,425,699	220,194,839	(138,556,705)	-39%

Explanations of Significant Changes in Estimated Reserve Balances

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

001 General Fund – The budget includes \$6 million in expenditures from the City's \$21 million American Rescue Plan Act (ARPA) allocation. In total, capital expenditures account for \$10 million of the reserve use. The City's has an ongoing operating deficit of \$2.5 million in 2024.

111 Street Fund – The Street fund capital budget exceeds \$26 million for the biennium. Please see the capital section for details.

141 – 1st ¼% Real Estate Excise Tax (REET) – 2023-2024 REET 1 projects include nearly \$2 million to refurbish the Sportsplex and \$2 million to redevelop the Woburn operations site.

142 – 2nd ¼% Real Estate Excise Tax (REET) – The highlights for REET 2 are multiple Parks projects, including the Bakerview Neighborhood Park, and over \$3 million to build the F Street quiet railroad project

161 Transportation Fund – The budget includes over \$20 million in transportation capital projects from this fund. Please see the capital section for details.

173 Greenways Fund – In 2023 and 2024, Greenways major projects include Cornwall Community Park, ongoing acquisitions, the Pier at Little Squalicum Park, and shoreline improvements at Boulevard Park. In total, the budget uses approximately \$8 million in existing fund balance.

177 Park Impact Fee Fund – Cordata Community Park and other projects will reduce reserves by \$8 million.

181 Low Income Housing Fund – The Bellingham Home Levy has a number of housing projects in the pipeline that will use much of the accumulated reserve balance.

371 Waterfront Construction Fund – This fund is used to account for Local Infrastructure Financing Tool (LIFT) revenue received from the state. The city is eligible for up to \$1 million per year for twenty-five

years to be spent on public infrastructure projects within the Revenue Development Area. Reserves will increase by \$2.3 million for future construction projects in the Waterfront District.

410 Water Fund and 411 Watershed Fund – Large capital expenditures on water main replacement and expanded acquisitions in the Watershed use \$7.5 million of reserves over the biennium.

420 Wastewater Fund – Capital projects for sewer mains, lift stations, and significant investments in the Post Point treatment plant decrease reserves by \$36 million.

430 Stormwater Fund – Fish passage projects at Padden Creek and Squalicum Creek are the largest projects leading to a \$6 million use of reserves.

510 Fleet Administration Fund – This fund is projected to spend down reserves by \$8 million on fleet replacements.

542 Computer Infrastructure Replacement Fund – The City will spend \$1.6 million of reserves on replacing critical systems and applications.

565 Health Benefits Fund – The Health Benefits fund will use \$2.8 million after a one-time rate reduction for internal user funds to spend down some excess reserves.

Balanced Budget

Beginning Reserves + Revenues = Expenditures + Ending Reserves

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

Reserves

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

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

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

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

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

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

	General Fund	Special Revenue	Debt Funds	Construction Funds	Enterprise Funds	Internal Service	Pension Trust Funds	Permanent Funds	PFD	All Funds
BEGINNING RESERVE BALANCE	55,000,000	104,700,000	5,013,000	10,700,000	116,610,000	26,110,000	29,000,000	9,500,000	2,118,544	358,751,544
TAXES	170,706,034	84,344,478	-	2,071,306	2,166,000	1,800,000	4,030,000	-	4,642,390	269,760,208
LICENSES AND PERMITS	1,736,800	547,000	-	-	3,673,688	100,000	-	-	-	6,057,489
INTERGOVERNMENTAL REVENUE	10,150,316	35,195,170	-	-	8,832,106	436,000	240,000	-	-	54,853,592
CHARGES FOR GOODS AND SERVICES	22,807,657	25,231,628	-	-	184,216,664	109,668,598	-	-	-	341,924,548
FINES AND PENALTIES	948,992	-	-	-	807,000	-	-	-	-	1,755,992
MISCELLANEOUS REVENUE	2,515,312	3,036,243	1,285,973	240,064	3,256,889	832,801	860,577	312,482	70,331	12,410,672
GAINS LOSSES AND CAP CONTRIB	-	2,690,000	-	-	-	-	-	-	-	2,690,000
NON REVENUES	-	-	3,417,748	-	-	-	-	2,044,072	-	5,461,820
OTHER FINANCING SOURCES	-	1,450,000	2,935,552	-	88,000	6,481,121	-	-	-	10,954,673
TOTAL REVENUE	208,865,111	152,494,519	7,639,273	2,311,370	203,040,348	119,318,520	5,130,577	2,356,554	4,712,721	705,868,993
NON-EXPENDITURES	2,262,458	3,044,313	-	-	2,823,999	187,482	-	-	-	8,318,253
SALARIES AND WAGES	108,054,942	20,269,431	-	-	43,573,927	29,240,196	115,681	-	-	201,254,176
PERSONNEL BENEFITS	39,780,631	8,954,921	-	-	17,138,742	12,538,370	4,232,197	-	-	82,644,860
SUPPLIES	5,844,814	4,036,359	-	-	11,273,054	6,598,594	98,680	-	-	27,851,501
OTHER SERVICES AND CHARGES	70,782,281	96,109,358	-	-	109,408,267	64,085,514	1,604,600	-	159,184	342,149,204
CAPITAL OUTLAYS	-	77,796,300	-	-	62,772,000	16,573,918	-	-	-	157,142,218
DEBT SERVICE PRINCIPAL	-	1,738,980	5,859,819	-	4,990,222	1,315,000	-	-	3,698,813	17,602,835
DEBT SERVICE INTEREST/COSTS	-	71,437	920,447	-	4,091,230	1,746,281	-	-	633,257	7,462,652
TOTAL EXPENDITURE	226,725,126	212,021,098	6,780,266	-	256,071,441	132,285,355	6,051,158	-	4,491,255	844,425,699
Net Surplus/(Deficit)	(17,860,015)	(59,526,578)	859,007	2,311,370	(53,031,093)	(12,966,835)	(920,581)	2,356,554	221,467	(138,556,705)
ESTIMATED ENDING RESERVE BALANCE	37,139,985	45,173,422	5,872,007	13,011,370	63,578,907	13,143,165	28,079,419	11,856,554	2,340,011	220,194,839

Account Type Category Definitions

The following account categories are used throughout the budget document.

Revenue Types

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

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

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

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

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

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

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

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

Expenditure Types

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

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

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

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, inventory or resale items, small tools, and equipment, as well as 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, as well as interfund charges for services from other City funds.

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. This sometimes differs from the Capital Budget, which has different criteria.

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, as well as loan advances of intergovernmental loans.

Budget Overview

Citywide Expenditures by Sub Type for All Funds

More detailed categories of operating and capital expenditures, citywide.

Expenditure Type	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	8,385,448	11,334,980	7,667,410	6,495,907	4,863,758	3,454,495
NON-EXPENDITURES	8,385,448	11,334,980	7,667,410	6,495,907	4,863,758	3,454,495
SALARIES AND WAGES	70,276,683	72,723,194	72,884,225	79,985,948	93,853,282	100,409,096
OVERTIME AND HAZARD DUTY	4,943,285	4,006,851	4,918,747	5,619,748	3,410,536	3,581,262
SALARIES AND WAGES	75,219,968	76,730,045	77,802,971	85,605,696	97,263,818	103,990,358
PERSONNEL BENEFITS	31,128,781	32,530,970	29,536,038	32,899,768	38,224,583	40,236,678
PENSION & DISABILITY PAYMENTS	1,709,985	1,310,780	1,209,264	1,297,212	2,091,800	2,091,800
PERSONNEL BENEFITS	32,838,766	33,841,749	30,745,302	34,196,980	40,316,383	42,328,478
OFFICE AND OPERATING SUPPLIES	7,655,971	7,872,180	8,013,738	8,758,596	9,757,372	10,078,289
FUEL CONSUMED	654,255	533,328	675,927	942,809	776,828	814,628
PURCHASES FOR RESALE	180,624	2,001,441	1,512,860	1,627,089	293,400	293,400
SMALL TOOLS AND MINOR EQUIPMENT	3,251,772	1,966,371	2,924,326	3,213,627	3,238,890	2,598,693
SUPPLIES	11,742,621	12,373,320	13,126,851	14,542,121	14,066,491	13,785,010
PROFESSIONAL SERVICES	37,471,140	52,151,708	51,576,373	58,633,812	81,234,643	72,445,848
COMMUNICATION	1,450,071	1,570,359	1,367,899	1,638,966	1,591,259	1,642,953
TRAVEL	353,434	52,037	89,567	256,993	432,179	432,180
TAXES & OPERATING ASSESSMENTS	10,746,382	10,674,969	11,422,403	12,876,137	13,507,010	15,623,474
OPERATING RENTALS AND LEASES	8,445,348	9,449,286	10,534,711	11,088,593	13,894,412	13,039,512
INSURANCE	1,634,337	1,710,874	2,992,766	4,328,812	3,274,936	3,849,936
UTILITY SERVICE	4,775,783	4,859,817	5,679,999	5,382,646	5,387,242	5,963,806
REPAIRS & MAINTENANCE	12,990,530	22,135,891	12,057,056	16,164,394	35,952,370	41,557,573
MISCELLANEOUS	7,931,724	10,357,066	13,515,513	17,826,543	18,428,157	13,891,713
OTHER SERVICES AND CHARGES	85,798,750	112,962,007	109,236,285	128,196,897	173,702,209	168,446,995
LAND	1,397,977	5,495,756	753,760	4,797,571	8,600,000	5,600,000
BUILDINGS AND STRUCTURES	162,837	-	3,148,643	17,090,060	9,500,000	-
OTHER IMPROVEMENTS	12,016,459	18,361,132	20,998,934	14,852,104	40,102,000	4,910,000
MACHINERY AND EQUIPMENT	4,396,316	2,668,863	3,940,729	3,962,948	9,492,603	5,411,315
CONSTRUCTION OF FIXED ASSETS	6,743,372	6,804,846	3,386,205	730,101	33,565,000	39,961,300
CAPITAL OUTLAYS	24,716,961	33,330,597	32,228,271	41,432,784	101,259,603	55,882,615
GENERAL OBLIGATION BONDS	1,845,000	1,980,000	2,415,000	2,915,000	2,430,000	2,635,000
REVENUE BONDS	1,368,000	20,421,893	40,174,613	1,493,000	2,160,000	2,226,000
INTERFUND LOANS (EXP)	-	603,629	839,935	315,353	863,254	875,726
OTHER NOTES	1,891,526	2,028,765	2,008,559	2,071,821	1,422,701	1,291,340
INTERGOVERNMENTAL LOANS	51,506	1,363,886	1,501,322	1,633,518	1,775,854	1,922,959
INTERFUND LOAN ISSUANCE	-	-	1,465,993	1,500,000	-	-
DEBT SERVICE PRINCIPAL	5,156,032	26,398,173	48,405,422	9,928,693	8,651,809	8,951,026
INTEREST ON INTERFUND DEBT	70,190	51,481	15,846	10,189	36,955	34,482
INTEREST ON LT EXTERNAL DEBT	4,684,051	4,330,082	3,544,690	4,039,941	3,827,602	3,557,113
DEBT ISSUE COSTS	-	176,150	287,171	-	-	-
DEBT REGISTRATION COSTS	2,526	1,742	2,397	2,100	2,250	2,250
OTHER INTEREST AND DEBT SVC COSTS	2,500	500	4,500	3,500	1,000	1,000
DEBT SERVICE INTEREST/COSTS	4,759,268	4,559,954	3,854,604	4,055,729	3,867,807	3,594,845
TOTAL EXPENDITURE	248,617,814	311,530,826	323,067,116	324,454,807	443,991,877	400,433,822

Revenues – Sources and Trends

Revenue Forecast Overview

The City's recovery from the challenges of COVID-19 was fast paced and surpassed expectations established at the onset of the pandemic. Market-based revenues like sales tax and business & occupation tax far exceeded projections in 2021 and 2022. While a stronger than expected labor market and rise in consumer spending from pandemic era restrictions being lifted were significant drivers of the nominal increase in revenue, high inflation kept real purchasing power relatively flat.

Going forward, it is generally expected that the economy will slow and inflation will subside. If the Federal Reserve maintains its trajectory toward a soft landing of the economy, revenues should maintain their increasing trend, albeit, likely on a more gradual slope; however, several flags indicating the possibility of a recession, such as the tech sector shedding jobs, multiple bank failures, and the inverted yield curve, have been raised. While an economic downturn is not anticipated at this time, it is prudent to realize the probability it does may increase, in which case, the revenue forecast will be revised to reflect the change.

General Fund Revenues

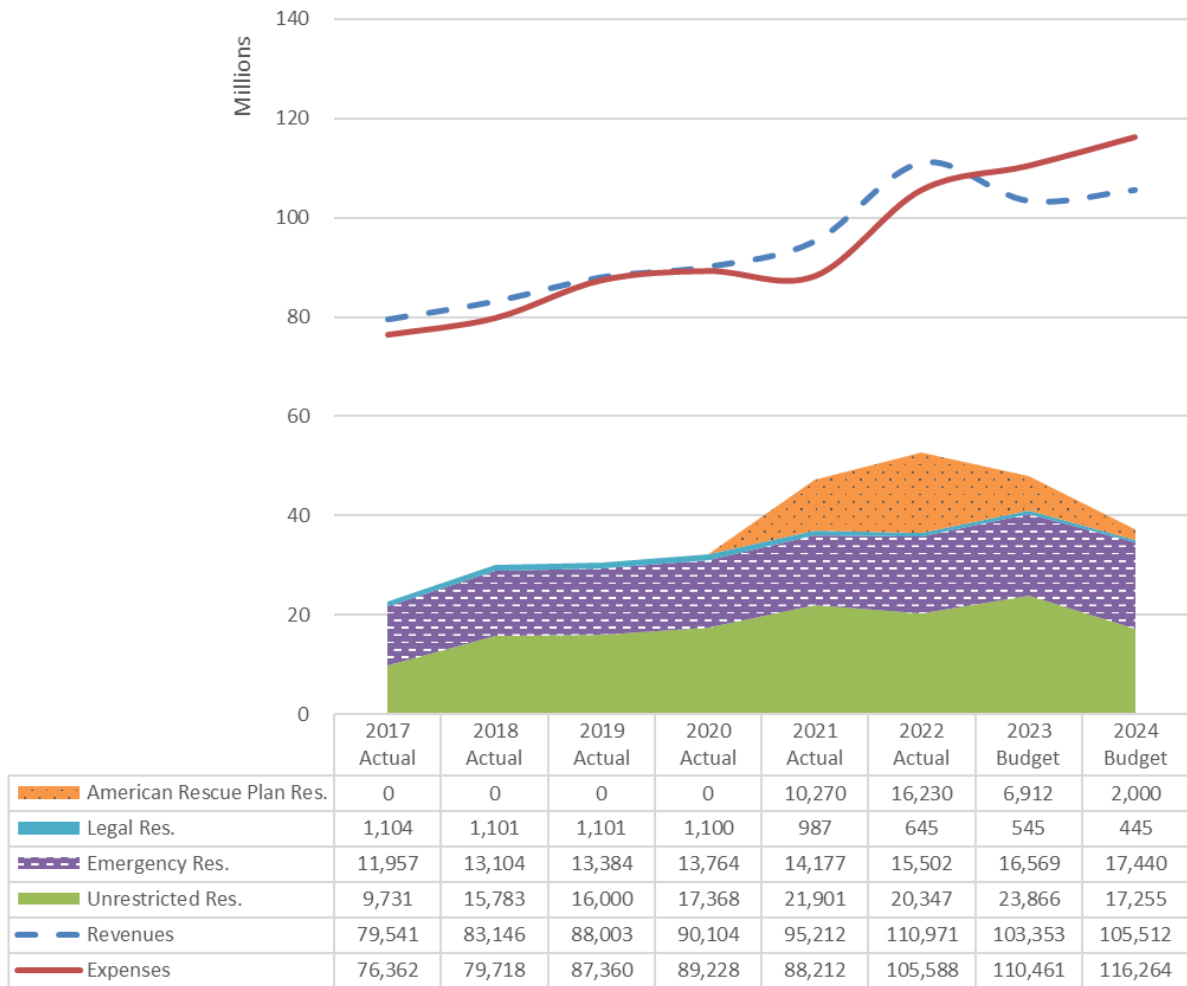
The General Fund forecast builds upon 2022 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. In 2022, revenues continued their upward trend as the economy rebounded from its initial drop due to the COVID-19 pandemic. This increasing trend is expected to continue into the 2023-2024 biennium and is reflected in the current budget; however, speculation of a recession remains as the Federal Reserve persistently hikes interest rates in an effort to tame inflation. If speculation becomes reality, it will require the City to adjust the 2023 and 2024 budgeted revenues in 2023. The budget as adopted reflects the numbers anticipated when the forecast was developed.

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

The General Fund Financial Forecast is a tool that provides:

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

General Fund Revenues, Expenditures & Ending Reserves

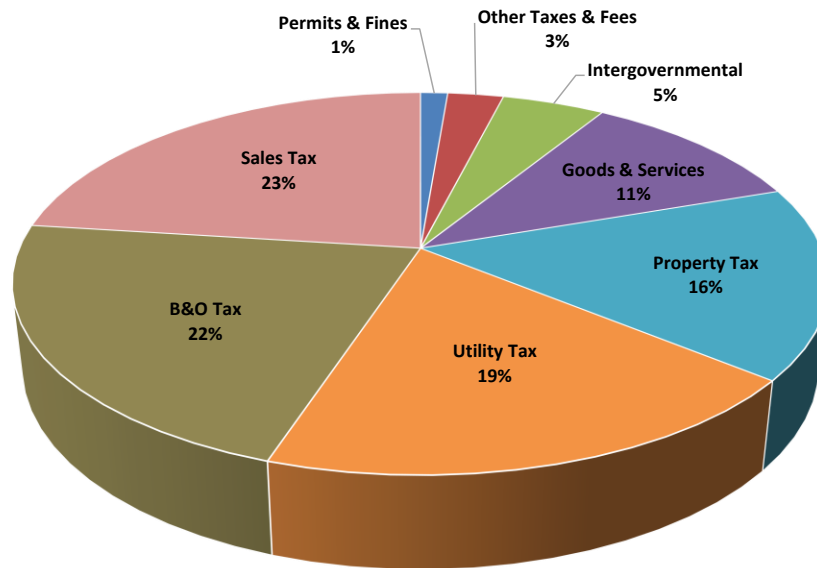


*In passing the 2019-2020 Biennial Budget Council increased the Emergency Reserve target from 12% to 15% of General Fund budgeted expenditures

The General fund is the primary operating fund of the City supporting the City Council and Mayor’s offices; Police, Fire, and Municipal Court operations; the Planning Department; the Bellingham Public Library; Bellingham Parks and Recreation operations; all internal service departments in the City; and the Whatcom Museum. More information on the [General Fund](#) expenditures and uses can be found in the Fund Budgets section.

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

2023-2024 General Fund Budgeted Revenue



Property Tax

In 2023, the City of Bellingham will receive approximately \$1.47 per \$1,000 of assessed valuation from property owners within the City limits, generating around \$24.5 million of tax revenue. There are four components of the City's levy:

- General Fund accounting for \$16.7 million;
- voted Park Greenways, providing \$5.4 million for Parks purposes;
- voted Housing Levy, raising \$4 million for low-income housing needs; and
- the Fire Pension for \$2.7 million.

The property tax levy provides roughly 16 percent of the total General Fund revenue. Due to economic growth impacting sales and B&O tax, and the statutory one percent limit on property tax growth annually, property tax represents a smaller portion of overall revenues than from previous years.

The following table shows the historical collection of property tax received by the City's General Fund. The amount above the one percent allowed by state law is due to new construction, revaluation of property, banked capacity, and/or annexations. In recent years, new construction has pushed the annual increase above one percent.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Property Tax	\$ 15,250,716	\$ 15,650,160	\$ 16,201,631	\$ 16,671,243	\$ 16,775,000	\$ 17,100,000
Percent Change	0.7%	2.6%	3.5%	2.9%	0.6%	1.9%

The City of Bellingham's levy is only one component of the total property tax that is assessed to property owners. The [property tax levy components](#) and their distribution is provided in the City and Local Economy Section.

Sales Tax

Sales tax is subject to larger economic swings than most other sources of government revenues. After a brief drop in revenue due to the COVID-19 pandemic's closure of in-person services and shifting consumer purchasing behavior toward online goods, continuing strong retail sales; a return to in-person activities; and high inflation have been the primary drivers behind the 8.1% increase between 2021 and 2022 and 23.9% increase since before the pandemic. For a list of the top fifteen industry categories contributing to sales tax revenue, see [retail sales tax](#).

The forecast assumes a return to economic health, lower unemployment, and the continuation of strong construction and auto sales through 2024. Growth in the out years is projected to return to a rate commensurate with population growth and price inflation.

The sales tax received by the City has historically been divided between the Street Fund, and the General Fund. In 2023, the allocation is 60 percent to the General Fund, 37 percent to the Street Fund and three percent to the Radio Communication Fund.

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Adopted	Adopted
Sales Tax	\$ 15,810,330	\$ 15,363,234	\$ 17,903,975	\$ 19,355,743	\$ 20,219,000	\$ 21,177,000
Percent Change	4.2%	-2.8%	16.5%	8.1%	4.5%	4.7%

A graph of [sales tax historical](#) data is provided in the Local Economy Section of this document.

The majority of the 8.8 percent sales tax collected is distributed to other jurisdictions as illustrated in the [sales tax distribution table and chart](#).

Business & Occupation (B&O) Tax

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
B&O Tax	\$ 17,710,769	\$ 16,670,240	\$ 19,353,688	\$ 21,123,615	\$ 22,400,500	\$ 23,400,500
Percent Change	5.5%	-5.9%	16.1%	9.1%	6.0%	4.5%

Utility Tax

The Utility Tax budget for 2023 is \$20.2 million, which is 19 percent of the General Fund revenue. State law enables City Councils to levy utility tax up to six percent on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately \$8.7 million or nearly half of the total utility tax revenue. Utility tax on telephones continues to trend down as people switch to cell phones and eliminate landlines. Additionally, revenues from cable television have begun to fall as more households switch to streaming for their entertainment. Electricity and Natural Gas revenues remain relatively stable but can vary slightly from year to year based on the severity of winter weather.

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Electricity	\$ 3,775,494	\$ 3,739,893	\$ 3,677,919	\$ 4,753,216	\$ 4,940,000	\$ 5,190,000
Water	\$ 4,821,646	\$ 4,753,429	\$ 5,151,064	\$ 5,551,102	\$ 6,049,500	\$ 6,352,000
Natural Gas	\$ 1,259,318	\$ 1,448,578	\$ 1,455,191	\$ 1,735,421	\$ 1,825,000	\$ 1,862,000
Wastewater	\$ 2,949,630	\$ 2,875,866	\$ 3,151,435	\$ 3,425,222	\$ 3,815,000	\$ 4,005,000
Cable	\$ 1,206,412	\$ 1,175,103	\$ 1,082,885	\$ 1,297,474	\$ 1,189,000	\$ 113,000
Telephone	\$ 1,421,609	\$ 1,137,853	\$ 966,909	\$ 883,072	\$ 772,000	\$ 726,000
Stormwater	\$ 1,042,387	\$ 1,061,169	\$ 1,126,287	\$ 1,443,001	\$ 1,566,000	\$ 1,613,000
Total Utility Tax	\$ 16,476,496	\$ 16,191,891	\$ 16,611,690	\$ 19,088,508	\$ 20,156,500	\$ 19,861,000
Percent Change	-1.7%	-1.7%	2.6%	14.9%	5.6%	-1.5%

Charges for Goods & Services

A majority of Goods & Services revenue is generated from interfund charges to reimburse the General Fund for organization wide services it provides such as administration, finance, legal, and human resources. The 2023 amounts charged to departments and funds are based on the actual costs incurred in 2021 for these services.

	Actual	Actual	Actual	Actual	Adopted	Adopted
Goods & Services	\$ 10,239,490	\$ 10,557,911	\$ 10,794,304	\$ 12,227,747	\$ 11,292,353	\$ 11,515,304
Percent Change	12.9%	3.1%	2.2%	13.3%	-7.6%	2.0%

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

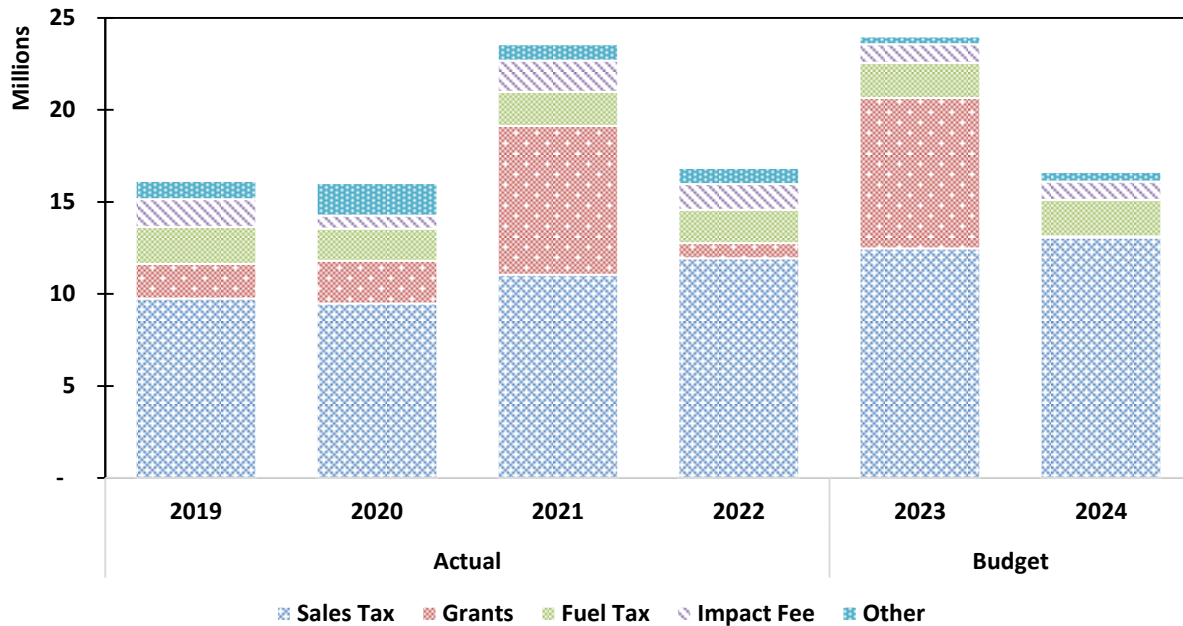
Other Revenues

The Other Revenues budget for 2023 totals \$9.3 million. The largest components in this category include: Intergovernmental revenue, which includes grants and other payments from the state; fines; and permits. Miscellaneous revenues include interest revenue on investments, which is projected by following macroeconomic trends and rents for City-owned facilities. The significant increase in Intergovernmental revenue during 2020 and 2022 are from one-time, Federal COVID-19 relief.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Intergovernmental	\$ 5,476,646	\$ 9,756,389	\$ 6,903,192	\$ 14,843,786	\$ 5,300,158	\$ 4,850,158
Fines	\$ 644,225	\$ 375,709	\$ 299,523	\$ 285,974	\$ 442,946	\$ 506,046
Licenses and Permits	\$ 908,066	\$ 871,084	\$ 845,414	\$ 968,181	\$ 873,400	\$ 863,400
Miscellaneous	\$ 1,357,931	\$ 911,620	\$ 1,140,301	\$ 1,780,382	\$ 1,180,533	\$ 1,334,779
Admissions Tax	\$ 570,357	\$ 257,183	\$ 93,527	\$ 408,552	\$ 471,000	\$ 518,000
Leasehold Tax	\$ 555,357	\$ 561,510	\$ 570,883	\$ 616,289	\$ 663,000	\$ 669,000
Gambling	\$ 325,816	\$ 166,521	\$ 157,109	\$ 294,936	\$ 339,379	\$ 339,379
Total Other Revenues	\$ 9,838,397	\$ 12,900,017	\$ 10,009,949	\$ 19,198,100	\$ 9,270,416	\$ 9,080,762
Percent Change	47.8%	31.1%	-22.4%	91.8%	-51.7%	-2.0%

Street Fund Revenues

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



Sales Tax

The Street Fund's portion of the sales tax budgeted for 2023 is \$12.5 million.

Grants

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

Fuel Tax

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

Impact Fees

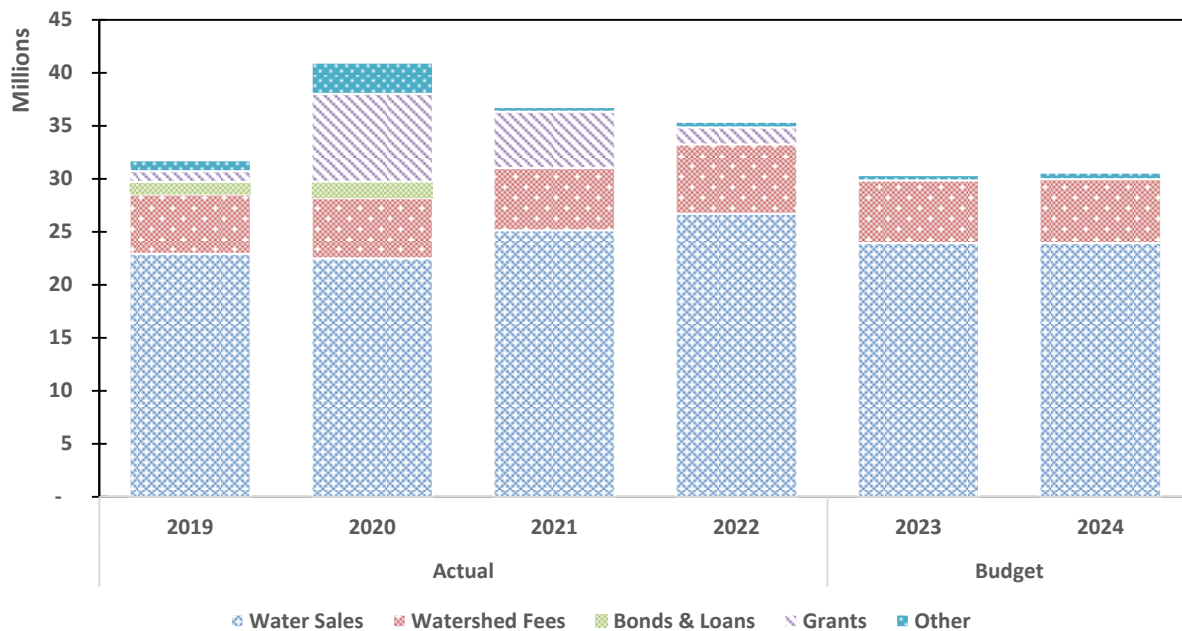
Transportation Impact Fees (TIFs) are collected from new construction as a contribution for the cost of new transportation infrastructure that is deemed related to the impact of the development within the city limits of Bellingham.

Other

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

Water Fund Revenues

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



Water Charges

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

Watershed Fees

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

Bonds and Interfund Loan Proceeds

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

Grants

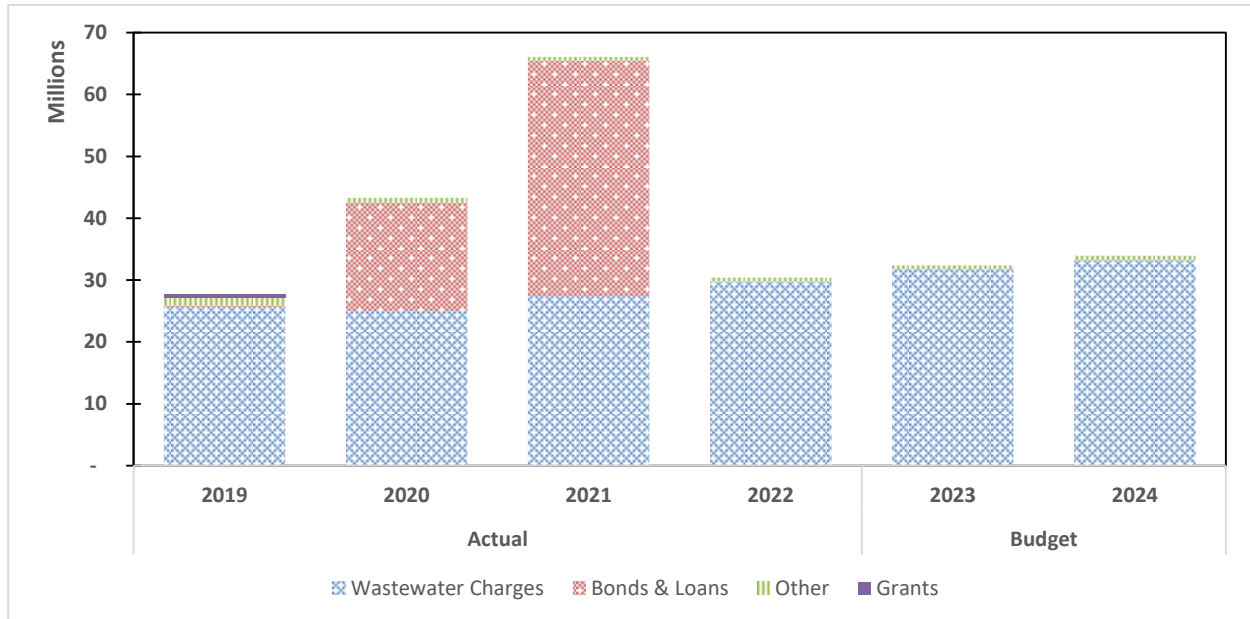
Only grants that have been confirmed by a grant award are included in the budget. Grants are awarded throughout the year and the budget is modified at that time.

Other

Includes miscellaneous revenues such as interest, fines, and penalties.

Wastewater Fund Revenues

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



Wastewater Charges

Wastewater charges for sewer accounts.

System Development Charges

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

Other

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

Bonds and Loans

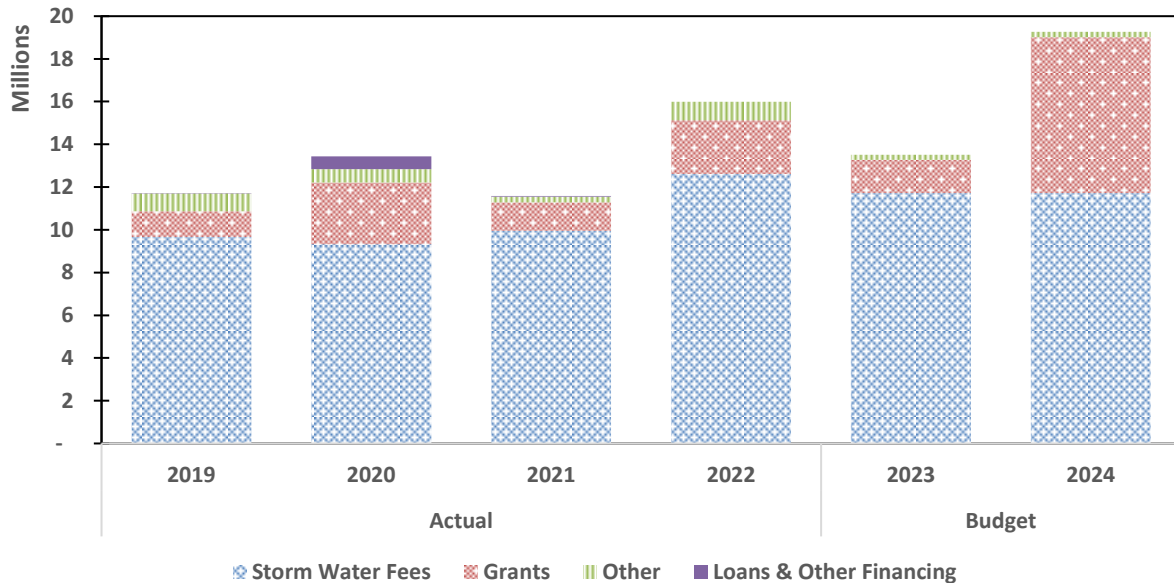
Bonds were issued to fund the Wastewater Expansion Project; a \$287,000 loan was issued in 2019, and \$17.5 million of refunding bonds were issued in 2020.

Miscellaneous Revenue

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

Storm and Surface Water Fund Revenues

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



Storm Water Fees

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

Grants

Federal and state grants used to improve the collection and treatment of storm and surface water.

Other

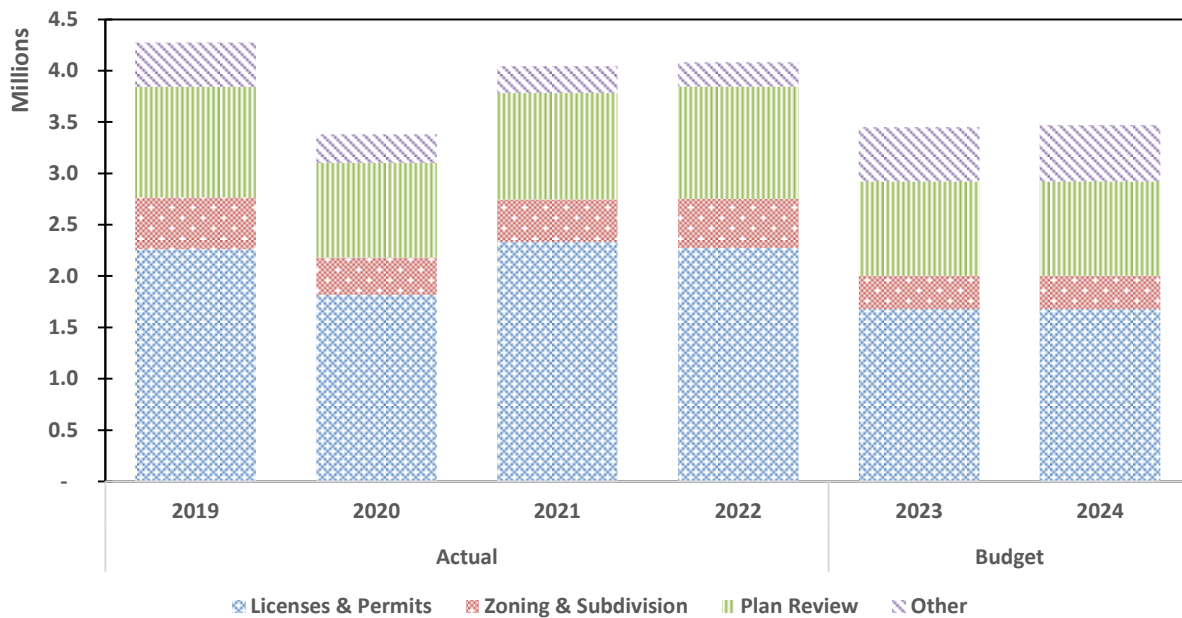
This represents all other charges collected for fees and penalties received by the surface and storm water fund for goods and services, along with revenue from interest, fines, and miscellaneous items.

Loans and Other Financing

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

Development Services Fund Revenues

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



Building Permits

This revenue is for permits issued for new construction and remodeling, and includes such items as building, plumbing, electrical, and fire permits. Growth moderately recovered in 2021-22; however, market indicators remain mixed, with redevelopment becoming more challenging, high up-front costs, high demand, and rising interest rates. Building industry trends can be volatile so revenues are budgeted conservatively.

Zoning & Subdivision

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

Plan Review

This revenue is for reviewing plans prior to issuing permits.

Other

Other revenue, primarily interest income and protective inspection fees.

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Fund Budgets

General Fund

The primary operating fund of the City, used to support general government, public safety, culture and recreation, and planning and community development.

001 - General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	31,066,984	31,767,269	32,277,333	49,548,769	55,000,000	47,892,169
OPERATING						
TAXES	69,191,123	67,304,443	73,814,719	80,865,382	84,263,767	86,442,267
LICENSES AND PERMITS	908,066	871,084	845,414	968,181	873,400	863,400
INTERGOVERNMENTAL REVENUE	5,476,646	9,756,389	17,174,892	14,075,026	5,300,158	4,850,158
CHARGES FOR GOODS AND	10,239,490	10,557,911	10,794,304	12,230,207	11,292,353	11,515,304
FINES AND PENALTIES	644,225	375,709	299,523	285,974	442,946	506,046
MISCELLANEOUS REVENUE	1,357,931	911,620	1,140,301	1,924,228	1,180,533	1,334,779
OTHER FINANCING SOURCES	-	128,809	1,414,073	-	-	-
TOTAL REVENUE	87,817,481	89,905,965	105,483,226	110,348,998	103,353,157	105,511,954
NON-EXPENDITURES	1,212,184	257,359	872,881	2,274,288	1,770,519	491,939
SALARIES AND WAGES	45,382,530	45,696,691	46,150,929	50,245,712	52,059,065	55,995,877
PERSONNEL BENEFITS	17,793,809	18,316,362	15,758,544	17,477,340	19,302,441	20,478,189
SUPPLIES	3,047,080	2,823,590	3,608,373	3,135,345	3,256,655	2,588,159
OTHER SERVICES AND CHARGES	19,666,872	21,972,743	21,714,873	31,571,904	30,847,308	29,609,973
CAPITAL OUTLAYS	-	317,956	102,569	838,699	-	-
DEBT SERVICE PRINCIPAL	-	-	-	1,500,000	-	-
DEBT SERVICE INTEREST/COSTS	1,861	-	-	96	-	-
TOTAL EXPENDITURE	87,104,335	89,384,701	88,208,169	107,043,385	107,235,988	109,164,138
CAPITAL						
SALARIES AND WAGES	8,926	7,718	2,353	8,629	-	-
PERSONNEL BENEFITS	3,936	3,375	1,001	3,550	-	-
OTHER SERVICES AND CHARGES	-	106	267	117,467	3,225,000	7,100,000
TOTAL EXPENDITURE	12,862	11,200	3,621	129,645	3,225,000	7,100,000
Net Surplus/(Deficit)	700,284	510,064	17,271,436	3,175,968	(7,107,831)	(10,752,184)
ESTIMATED ENDING RESERVES	31,767,269	32,277,333	49,548,769	52,724,737	47,892,169	37,139,985

Fund Budgets

The Expenditures by Department table combines operating and capital expenditures, which are shown separately in the previous table.

001 General Fund Expenditures by Department	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
Office Of The Mayor	1,051,020	1,162,494	1,170,376	1,431,500	2,302,461	2,479,432
City Council	605,247	615,995	655,945	739,960	1,002,811	1,166,273
Hearing Examiner	110,468	120,276	104,895	135,421	143,055	145,047
Museum	1,350,786	1,351,427	1,362,946	1,463,654	1,613,183	1,668,833
Library	5,153,438	5,380,554	5,184,354	6,071,245	7,646,160	7,637,629
Finance	2,208,324	2,259,655	2,263,948	2,568,767	3,774,824	3,888,576
Human Resources	1,662,942	1,654,666	1,825,377	2,414,156	3,000,139	3,113,200
IT Services	3,366,952	3,511,807	2,911,043	3,335,177	-	-
Legal	1,979,131	1,825,790	1,967,519	2,476,124	2,333,880	2,417,323
Municipal Court	2,341,245	2,252,938	1,961,751	2,444,548	2,964,614	3,094,360
Parks & Recreation	8,922,328	8,644,910	8,512,498	10,374,090	13,297,602	12,659,680
Planning	3,434,011	3,224,899	3,304,942	4,342,044	5,316,682	5,012,256
Fire	23,286,873	24,371,448	26,575,453	28,259,549	28,664,500	30,495,091
Police	28,759,400	28,035,489	26,620,447	29,307,175	32,073,204	33,021,768
Non-Departmental	2,885,032	4,983,554	3,790,295	11,809,621	6,327,873	9,464,671
	87,117,197	89,395,901	88,211,790	107,173,030	110,460,988	116,264,138

Special Revenue Funds

Street Fund

111 - Street	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	9,228,799	10,228,661	11,877,732	17,529,639	20,000,000	7,049,979
OPERATING						
TAXES	9,942,852	9,474,056	11,040,785	11,936,041	12,468,000	13,060,000
LICENSES AND PERMITS	700	6,371	3,000	1,900	1,000	1,000
INTERGOVERNMENTAL REVENUE	3,796,275	3,871,894	2,818,536	1,812,305	1,922,000	1,972,000
CHARGES FOR GOODS AND	1,633,471	741,347	1,765,081	2,033,348	1,013,000	1,013,000
MISCELLANEOUS REVENUE	232,319	222,292	808,603	241,219	205,314	261,404
OTHER FINANCING SOURCES	435,571	1,500,000	-	-	200,000	250,000
TOTAL REVENUE	16,041,188	15,815,959	16,436,004	16,024,813	15,809,314	16,557,404
NON-EXPENDITURES	762,121	557,310	519,411	865,371	657,030	655,856
SALARIES AND WAGES	1,656,430	1,771,640	1,739,128	2,127,867	2,950,465	3,103,218
PERSONNEL BENEFITS	899,708	991,265	972,469	1,090,561	1,358,943	1,402,433
SUPPLIES	749,421	723,974	726,739	1,198,224	1,125,150	1,116,650
OTHER SERVICES AND CHARGES	8,425,659	7,816,759	6,311,093	6,424,716	9,405,747	10,029,837
CAPITAL OUTLAYS	2,551,753	2,219,845	321,152	59,072	-	-
TOTAL EXPENDITURE	15,045,092	14,080,795	10,589,992	11,765,811	15,497,335	16,307,994
CAPITAL						
INTERGOVERNMENTAL REVENUE	88,609	204,927	7,127,292	822,156	8,172,000	75,000
CHARGES FOR GOODS AND	-	-	1,937	-	-	-
TOTAL REVENUE	88,609	204,927	7,129,229	822,156	8,172,000	75,000
SALARIES AND WAGES	-	28,775	153,445	28,892	-	-
PERSONNEL BENEFITS	-	12,727	69,571	13,114	-	-
OTHER SERVICES AND CHARGES	79,579	90,349	5,387	5,548	4,625,000	2,000,000
CAPITAL OUTLAYS	5,265	159,170	7,094,931	1,038,680	16,809,000	2,475,000
TOTAL EXPENDITURE	84,844	291,021	7,323,334	1,086,233	21,434,000	4,475,000
Net Surplus/(Deficit)	999,861	1,649,071	5,651,908	3,994,925	(12,950,021)	(4,150,590)
ESTIMATED ENDING RESERVES	10,228,661	11,877,732	17,529,639	21,524,564	7,049,979	2,899,389

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

Fund Budgets

Library Gift Fund

126 - Library Gift	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	86,974	112,542	217,692	42,333	50,000	150,000
OPERATING						
MISCELLANEOUS REVENUE	64,922	132,404	61,649	399,841	150,000	150,000
TOTAL REVENUE	64,922	132,404	61,649	399,841	150,000	150,000
SUPPLIES	29,452	8,283	214,346	21,234	50,000	50,000
OTHER SERVICES AND CHARGES	9,902	18,971	22,662	74,517	-	-
TOTAL EXPENDITURE	39,354	27,254	237,008	95,751	50,000	50,000
Net Surplus/(Deficit)	25,568	105,150	(175,359)	304,089	100,000	100,000
EST. ENDING RESERVES	112,542	217,692	42,333	346,423	150,000	250,000

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

Environmental Remediation Fund

136 - Environmental Remediation	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	847,318	1,028,824	6,944,649	7,022,265	9,000,000	7,678,819
OPERATING						
TAXES	-	157,407	1,955,430	2,210,564	2,445,000	2,515,000
INTERGOVERNMENTAL REVENUE	314,446	119,117	160,878	327,590	-	-
CHARGES FOR GOODS AND	-	-	173,500	-	-	-
MISCELLANEOUS REVENUE	17,506	43,989	89,234	94,203	88,341	113,582
OTHER FINANCING SOURCES	600,000	5,978,839	-	1,400,000	1,000,000	-
TOTAL REVENUE	931,952	6,299,352	2,379,042	4,032,357	3,533,341	2,628,582
NON-EXPENDITURES	-	-	660,400	658,600	621,050	654,400
SALARIES AND WAGES	4,162	7,266	111,648	180,288	150,558	159,961
PERSONNEL BENEFITS	1,499	3,154	34,000	57,977	59,802	62,226
SUPPLIES	-	-	10,941	4,770	6,500	6,500
OTHER SERVICES AND CHARGES	733,055	325,476	1,418,073	1,857,147	946,613	660,798
TOTAL EXPENDITURE	738,716	335,896	2,235,062	2,758,781	1,784,522	1,543,884
CAPITAL						
INTERGOVERNMENTAL REVENUE	13,747	18,940	59,268	61,445	-	-
MISCELLANEOUS REVENUE	33,615	6,558	5,930	-	-	-
TOTAL REVENUE	47,362	25,498	65,198	61,445	-	-
SALARIES AND WAGES	-	1,919	3,902	3,614	-	-
PERSONNEL BENEFITS	-	834	1,540	1,405	-	-
OTHER SERVICES AND CHARGES	59,093	70,376	126,120	124,649	3,070,000	2,275,000
TOTAL EXPENDITURE	59,093	73,128	131,563	129,668	3,070,000	2,275,000
Net Surplus/(Deficit)	181,505	5,915,825	77,616	1,205,353	(1,321,181)	(1,190,302)
ESTIMATED ENDING RESERVES	1,028,824	6,944,649	7,022,265	8,227,618	7,678,819	6,488,517

Environmental Remediation Fund: Funded by the Solid Waste Utility Tax and accounts for the City's expenditures on environmental remediation and sanitation operations.

Fund Budgets

Real Estate Excise Tax Funds

140 Real Estate Excise Tax Funds 141 - 1st Quarter, 142 - 2nd Quarter	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	17,698,784	17,707,653	17,363,679	16,936,918	19,300,000	10,474,443
OPERATING						
TAXES	4,063,835	3,879,033	5,857,483	6,297,962	3,200,000	3,200,000
INTERGOVERNMENTAL REVENUE	20,000	20,000	20,000	20,000	20,000	20,000
MISCELLANEOUS REVENUE	285,446	276,481	174,124	202,894	189,443	243,570
TOTAL REVENUE	4,369,282	4,175,514	6,051,607	6,520,856	3,409,443	3,463,570
NON-EXPENDITURES	2,450,000	3,250,000	4,500,000	350,000	-	-
SALARIES AND WAGES	61,347	11,964	16,845	9,149	-	-
PERSONNEL BENEFITS	23,514	5,445	5,739	3,585	-	-
SUPPLIES	12,854	77,353	113,091	50,767	-	-
OTHER SERVICES AND CHARGES	541,161	359,374	844,850	1,072,740	-	-
CAPITAL OUTLAYS	1,206,187	48,721	460,000	-	-	-
TOTAL EXPENDITURE	4,295,063	3,752,857	5,940,525	1,486,241	-	-
CAPITAL						
INTERGOVERNMENTAL REVENUE	49,550	-	343,840	233,954	-	-
GAINS LOSSES AND CAPITAL CONTRIB	-	-	-	-	2,690,000	-
TOTAL REVENUE	49,550	-	343,840	233,954	2,690,000	-
SALARIES AND WAGES	-	8,504	42,864	54,147	-	-
PERSONNEL BENEFITS	-	3,751	18,894	23,621	-	-
SUPPLIES	-	-	-	-	-	75,000
OTHER SERVICES AND CHARGES	114,900	754,269	819,162	715,889	4,195,000	3,370,000
CAPITAL OUTLAYS	-	106	764	398,647	10,730,000	2,450,000
TOTAL EXPENDITURE	114,900	766,630	881,683	1,192,304	14,925,000	5,895,000
Net Surplus/(Deficit)	8,868	(343,974)	(426,762)	4,076,265	(8,825,557)	(2,431,430)
EST. ENDING RESERVES	17,707,653	17,363,679	16,936,918	21,013,182	10,474,443	8,043,013

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 FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	538,119	315,775	301,348	343,718	500,000	559,232
OPERATING						
INTERGOVERNMENTAL REVENUE	463,984	274,693	307,379	448,146	389,585	389,585
MISCELLANEOUS REVENUE	12,769	20,736	9,276	4,680	4,908	6,310
OTHER FINANCING SOURCES	-	-	7,600	-	-	-
TOTAL REVENUE	476,753	295,429	324,256	452,826	394,493	395,895
SUPPLIES	175,704	197,801	132,269	260,515	217,000	192,000
OTHER SERVICES AND CHARGES	91,102	57,885	119,160	78,772	118,260	118,260
CAPITAL OUTLAYS	432,290	54,171	30,457	-	-	-
TOTAL EXPENDITURE	699,096	309,857	281,886	339,287	335,260	310,260
Net Surplus/(Deficit)	(222,344)	(14,428)	42,370	113,538	59,232	85,635
ESTIMATED ENDING RESERVES	315,775	301,348	343,718	457,256	559,232	644,867

The [Police Department](#) manages the three funds aggregated above.

- (151) Police Federal Equitable Share: Governed by an agreement between the City and the U.S. Treasury Department that allows the City a share of proceeds forfeited to the Federal Government.
- (152) Asset Forfeiture / Drug Enforcement: Proceeds from seizures are held in this fund and used by the police department for drug enforcement.
- (153) Criminal Justice: Funded by State entitlements.

Fund Budgets

Public Safety Dispatch Fund

160 - Public Safety Dispatch	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	2,340,169	1,752,316	1,441,345	1,415,311	500,000	236,550
OPERATING						
INTERGOVERNMENTAL REVENUE	2,066,197	2,138,458	2,162,914	2,204,926	2,000,000	2,000,000
CHARGES FOR GOODS AND SRVS.	4,189,808	4,727,147	5,112,207	5,794,693	7,632,663	7,603,552
MISCELLANEOUS REVENUE	84,449	20,684	8,551	6,106	7,908	9,310
NON REVENUES	-	-	1,465,993	-	-	-
TOTAL REVENUE	6,340,455	6,886,289	8,749,665	8,005,724	9,640,571	9,612,862
NON-EXPENDITURES	-	-	2,818	2,818	2,818	2,818
SALARIES AND WAGES	3,950,757	4,092,940	4,190,137	4,525,849	4,988,814	5,202,604
PERSONNEL BENEFITS	1,768,943	1,860,371	1,792,880	1,884,774	2,102,850	2,163,101
SUPPLIES	178,383	203,408	270,536	433,941	265,175	158,737
OTHER SERVICES AND CHARGES	1,030,225	961,854	1,508,425	1,153,332	1,589,155	1,612,138
CAPITAL OUTLAYS	-	-	768,233	-	-	-
DEBT SERVICE PRINCIPAL	-	-	213,478	290,368	293,254	295,726
DEBT SERVICE INTEREST/COSTS	-	-	13,008	10,189	6,955	4,482
TOTAL EXPENDITURE	6,928,308	7,118,572	8,759,515	8,301,272	9,249,021	9,439,605
CAPITAL						
SALARIES AND WAGES	-	152	1,134	2,357	-	-
PERSONNEL BENEFITS	-	66	497	987	-	-
OTHER SERVICES AND CHARGES	-	78,468	14,553	193,504	100,000	-
CAPITAL OUTLAYS	-	-	-	-	555,000	200,000
TOTAL EXPENDITURE	-	78,687	16,185	196,848	655,000	200,000
Net Surplus/(Deficit)	(587,853)	(310,971)	(26,034)	(492,395)	(263,450)	(26,743)
EST. ENDING RESERVES	1,752,316	1,441,345	1,415,311	922,915	236,550	209,807

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 FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	8,604,273	8,540,052	8,496,522	13,615,054	15,000,000	5,767,988
OPERATING						
TAXES	6,197,523	6,023,531	7,018,779	7,590,607	7,909,500	8,285,000
INTERGOVERNMENTAL REVENUE	1,006,320	852,724	145,705	-	-	-
CHARGES FOR GOODS AND	51,086	-	23,600	-	-	-
MISCELLANEOUS REVENUE	137,279	139,511	107,319	145,070	147,236	189,303
TOTAL REVENUE	7,392,209	7,015,765	7,295,403	7,735,676	8,056,736	8,474,303
NON-EXPENDITURES	-	-	-	-	200,000	250,000
SALARIES AND WAGES	-	35,121	38,188	49,095	-	-
PERSONNEL BENEFITS	-	16,164	17,078	21,462	-	-
SUPPLIES	12,081	59,106	-	-	-	-
OTHER SERVICES AND CHARGES	3,710,967	5,202,044	1,872,293	2,473,540	1,298,748	1,141,404
CAPITAL OUTLAYS	3,704,569	1,329,435	-	-	-	-
TOTAL EXPENDITURE	7,427,617	6,641,871	1,927,559	2,544,097	1,498,748	1,391,404
CAPITAL						
INTERGOVERNMENTAL REVENUE	34,715	5,602	2,858,935	1,398,541	10,370,000	-
CHARGES FOR GOODS AND	11,400	-	-	-	-	-
TOTAL REVENUE	46,115	5,602	2,858,935	1,398,541	10,370,000	-
SALARIES AND WAGES	-	22,788	61,383	115,798	-	-
PERSONNEL BENEFITS	-	10,939	30,594	52,537	-	-
SUPPLIES	-	23	-	120,477	-	-
OTHER SERVICES AND CHARGES	74,926	384,898	99,428	405,999	7,132,000	3,682,000
CAPITAL OUTLAYS	-	4,378	2,916,842	2,040,870	19,028,000	1,300,000
TOTAL EXPENDITURE	74,926	423,026	3,108,247	2,735,680	26,160,000	4,982,000
Net Surplus/(Deficit)	(64,220)	(43,530)	5,118,531	3,854,440	(9,232,012)	2,100,898
ESTIMATED ENDING RESERVES	8,540,052	8,496,522	13,615,054	17,469,494	5,767,988	7,868,886

Transportation Fund: Is funded from a voter approved 0.2% Sales Tax that was reauthorized in November of 2020 and runs for ten years. Funds are used to maintain and build transportation infrastructure in Bellingham. The fund is budgeted in the [Public Works Department](#).

Fund Budgets

Public, Education and Government Access TV Funds

162 - Publ Educ & Gov Acc TV Funds Including Equipment Subfund 163	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	889,372	913,330	979,962	1,037,504	1,250,000	1,119,603
OPERATING						
LICENSES AND PERMITS	288,237	281,314	259,105	308,856	275,000	270,000
CHARGES FOR GOODS AND SRVS.	1,995	1,615	1,615	-	2,500	2,500
MISCELLANEOUS REVENUE	138,605	130,485	109,451	102,319	95,503	93,504
TOTAL REVENUE	428,837	413,413	370,171	411,175	373,003	366,004
NON-EXPENDITURES	-	-	171	171	171	171
SALARIES AND WAGES	171,178	119,106	146,379	150,353	174,207	185,282
PERSONNEL BENEFITS	76,938	55,630	59,457	65,729	70,799	73,673
SUPPLIES	54,038	36,487	40,820	112,259	109,500	79,500
OTHER SERVICES AND CHARGES	102,724	97,521	65,802	60,764	73,723	75,660
CAPITAL OUTLAYS	-	38,036	-	64,921	75,000	-
TOTAL EXPENDITURE	404,878	346,781	312,629	454,198	503,400	414,285
Net Surplus/(Deficit)	23,958	66,632	57,541	(43,023)	(130,397)	(48,281)
EST. ENDING RESERVES	913,330	979,962	1,037,504	994,481	1,119,603	1,071,322

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

Greenways Funds

173 - Greenways III	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	9,427,142	10,143,504	9,181,296	12,390,221	14,600,000	10,974,996
OPERATING						
TAXES	5,074,646	5,102,181	5,282,698	5,448,023	5,353,048	5,353,048
INTERGOVERNMENTAL REVENUE	541,308	620,333	944,295	59,985	600,000	615,000
CHARGES FOR GOODS AND	80	-	-	-	-	-
MISCELLANEOUS REVENUE	282,481	252,865	112,026	137,967	143,309	184,255
OTHER FINANCING SOURCES	573	-	-	-	-	-
TOTAL REVENUE	5,899,088	5,975,379	6,339,019	5,645,975	6,096,357	6,152,303
NON-EXPENDITURES	429,000	-	-	-	-	-
SALARIES AND WAGES	538,237	472,166	534,088	615,008	1,077,664	1,136,770
PERSONNEL BENEFITS	267,605	260,636	266,517	314,525	562,609	580,315
SUPPLIES	38,143	54,466	28,254	99,767	124,100	114,100
OTHER SERVICES AND CHARGES	210,636	241,197	360,486	310,053	701,988	616,688
CAPITAL OUTLAYS	3,634,447	5,262,280	1,233,805	2,118,282	-	-
DEBT SERVICE PRINCIPAL	-	603,629	626,457	24,985	570,000	580,000
DEBT SERVICE INTEREST/COSTS	29,547	16,703	2,838	-	30,000	30,000
TOTAL EXPENDITURE	5,147,615	6,911,077	3,052,445	3,482,620	3,066,362	3,057,874
CAPITAL						
SALARIES AND WAGES	-	3,627	3,709	19,160	-	-
PERSONNEL BENEFITS	-	1,600	1,435	7,568	-	-
SUPPLIES	-	570	-	-	-	-
OTHER SERVICES AND CHARGES	35,111	20,385	1,399	72,767	230,000	265,000
CAPITAL OUTLAYS	-	328	71,106	344,687	6,425,000	7,110,000
TOTAL EXPENDITURE	35,111	26,509	77,649	444,183	6,655,000	7,375,000
Net Surplus/(Deficit)	716,361	(962,208)	3,208,925	1,719,172	(3,625,004)	(4,280,571)
ESTIMATED ENDING RESERVES	10,143,504	9,181,296	12,390,221	14,109,393	10,974,996	6,694,425

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

Fund Budgets

Park Impact Fee Fund

177 - Park Impact	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	9,715,961	10,485,028	9,273,889	10,162,376	10,300,000	3,857,762
OPERATING						
CHARGES FOR GOODS AND SRVS.	2,454,441	1,673,623	3,115,097	2,013,262	1,800,000	1,800,000
MISCELLANEOUS REVENUE	186,101	149,668	118,364	141,379	101,102	129,988
TOTAL REVENUE	2,640,541	1,823,291	3,233,461	2,154,641	1,901,102	1,929,988
SALARIES AND WAGES	42,342	110,887	68,592	76,326	121,680	129,168
PERSONNEL BENEFITS	15,749	54,753	29,540	33,900	67,738	69,978
SUPPLIES	13,041	1,143	4,648	13,801	-	-
OTHER SERVICES AND CHARGES	143,367	57,374	165,151	176,641	253,922	253,922
CAPITAL OUTLAYS	1,656,703	2,658,272	1,495,270	556,761	-	-
TOTAL EXPENDITURE	1,871,202	2,882,428	1,763,202	857,429	443,339	453,068
CAPITAL						
INTERGOVERNMENTAL REVENUE	-	-	-	364	-	-
TOTAL REVENUE	-	-	-	364	-	-
SALARIES AND WAGES	-	6,052	28,981	76,201	-	-
PERSONNEL BENEFITS	-	2,650	11,681	30,862	-	-
SUPPLIES	-	-	-	-	190,000	150,000
OTHER SERVICES AND CHARGES	-	-	-	284	-	-
CAPITAL OUTLAYS	273	143,300	541,110	497,731	7,710,000	2,929,300
TOTAL EXPENDITURE	273	152,002	581,773	605,078	7,900,000	3,079,300
Net Surplus/(Deficit)	769,067	(1,211,139)	888,486	692,497	(6,442,238)	(1,602,380)
EST. ENDING RESERVES	10,485,028	9,273,889	10,162,376	10,854,873	3,857,762	2,255,382

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

Sportsplex Fund

178 - Sportsplex	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	54,562	59,377	(310)	79	-	-
OPERATING						
MISCELLANEOUS REVENUE	4,815	2,672	389	374	-	-
TOTAL REVENUE	4,815	2,672	389	374	-	-
NON-EXPENDITURES	-	62,359	-	-	-	-
TOTAL EXPENDITURE	-	62,359	-	-	-	-
Net Surplus/(Deficit)	4,815	(59,687)	389	374	-	-
EST. ENDING RESERVES	59,377	(310)	79	453	-	-

Sportsplex Fund: Dedicated to accumulate funds for maintenance and repairs to the Sportsplex in accordance with the lease agreement between the City and the Whatcom Soccer Commission, this fund is managed by the Parks and Recreation Department.

Fund Budgets

Tourism Fund

180 - Tourism	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	1,205,341	1,403,744	675,998	1,084,347	1,900,000	2,051,332
OPERATING						
TAXES	1,879,315	957,684	1,640,336	2,282,491	2,225,222	2,267,660
MISCELLANEOUS REVENUE	20,002	17,126	8,743	16,373	18,650	23,978
TOTAL REVENUE	1,899,317	974,810	1,649,080	2,298,863	2,243,872	2,291,638
SALARIES AND WAGES	12,683	12,308	13,718	13,068	19,855	20,635
PERSONNEL BENEFITS	6,054	5,928	5,576	5,300	8,647	8,884
SUPPLIES	308	-	-	-	-	-
OTHER SERVICES AND CHARGES	1,681,870	1,684,319	1,221,437	1,106,903	2,064,038	2,064,038
TOTAL EXPENDITURE	1,700,915	1,702,556	1,240,731	1,125,271	2,092,540	2,093,558
Net Surplus/(Deficit)	198,402	(727,746)	408,349	1,173,593	151,332	198,080
EST. ENDING RESERVES	1,403,744	675,998	1,084,347	2,257,940	2,051,332	2,249,412

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

Low Income Housing Fund

181 - Low Income Housing	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	5,043,479	7,807,056	8,480,090	7,082,829	8,700,000	1,331,941
OPERATING						
TAXES	3,996,458	3,944,669	4,006,411	4,003,339	4,000,000	4,000,000
INTERGOVERNMENTAL REVENUE	-	-	-	494,189	-	-
CHARGES FOR GOODS AND SRVS.	140,230	75,333	90,883	847,518	200,000	200,000
MISCELLANEOUS REVENUE	217,013	224,880	204,549	197,063	119,583	138,374
TOTAL REVENUE	4,353,702	4,244,882	4,301,843	5,542,110	4,319,583	4,338,374
 SALARIES AND WAGES	 54,919	 64,038	 90,617	 120,053	 62,217	 65,034
PERSONNEL BENEFITS	24,832	36,678	60,855	81,235	26,905	27,725
SUPPLIES	-	-	2,590	4,015	-	-
OTHER SERVICES AND CHARGES	1,510,373	3,471,132	5,545,042	7,348,946	11,598,522	4,074,596
TOTAL EXPENDITURE	1,590,125	3,571,848	5,699,104	7,554,249	11,687,643	4,167,355
 Net Surplus/(Deficit)	 2,763,577	 673,034	 (1,397,261)	 (2,012,140)	 (7,368,059)	 171,018
 EST. ENDING RESERVES	 7,807,056	 8,480,090	 7,082,829	 5,070,690	 1,331,941	 1,502,959

Low Income Housing Fund: In November 2019, Bellingham City voters approved a new ten-year, \$40 million dollar levy to provide housing assistance for homeless and low-income citizens. The fund is managed by the Planning and Community Development Department

Fund Budgets

Affordable Housing Sales Tax

182 - Affordable Housing Sales tax	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	-	-	-	1,182,293	3,600,000	3,329,474
OPERATING						
TAXES	-	-	1,205,536	3,772,618	3,945,000	4,118,000
MISCELLANEOUS REVENUE	-	-	1,732	31,623	35,337	45,433
TOTAL REVENUE	-	-	1,207,268	3,804,241	3,980,337	4,163,433
SALARIES AND WAGES	-	-	937	6,613	31,385	123,141
PERSONNEL BENEFITS	-	-	664	8,489	14,751	45,253
OTHER SERVICES AND CHARGES	-	-	23,373	473,478	4,204,727	3,197,986
TOTAL EXPENDITURE	-	-	24,975	488,580	4,250,863	3,366,380
Net Surplus/(Deficit)	-	-	1,182,293	3,315,661	(270,526)	797,053
ESTIMATED ENDING RESERVES	-	-	1,182,293	4,497,954	3,329,474	4,126,527

Affordable Housing Sales Tax: In 2021, Bellingham City Council approved a 0.1% sales tax for affordable housing. Collection of the tax began July 1, 2021. The fund is managed by the Planning and Community Development Department.

Tourism Promotion Area

183 - Tourism Promotion Area	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	-	-	-	-	-	468,916
OPERATING						
CHARGES FOR GOODS AND SRVS.	-	-	-	1,201,662	1,668,916	1,700,000
MISCELLANEOUS REVENUE	-	-	-	6,340	-	-
TOTAL REVENUE	-	-	-	1,208,002	1,668,916	1,700,000
OTHER SERVICES AND CHARGES	-	-	-	-	1,200,000	1,300,000
TOTAL EXPENDITURE	-	-	-	-	1,200,000	1,300,000
Net Surplus/(Deficit)	-	-	-	1,208,002	468,916	400,000
EST. ENDING RESERVES	-	-	-	1,208,002	468,916	868,916

Tourism Promotion Area: In 2021, Bellingham City Council approved a Tourism Promotion Area (TPA) charge on lodging businesses with over 40 rooms. Collection of the tax began January 1, 2021. The fund is managed by the Planning and Community Development Department.

Community Development Block Grant and HOME Funds

190 HUD Grant Funds 190-CDGB, 191-HOME, 192-HOME Subfund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
OPERATING						
INTERGOVERNMENTAL REVENUE	1,228,863	997,522	3,028,279	1,591,502	5,100,000	1,550,000
CHARGES FOR GOODS AND SRVS.	544,642	191,219	337,733	308,372	297,749	297,749
MISCELLANEOUS REVENUE	79,159	58,074	31,203	56,432	23,122	23,122
OTHER FINANCING SOURCES	82,127	99,059	679,609	73,585	47,179	47,179
TOTAL REVENUE	1,934,790	1,345,874	4,076,825	2,029,892	5,468,049	1,918,049
SALARIES AND WAGES	200,420	230,539	229,879	249,543	277,863	288,911
PERSONNEL BENEFITS	105,112	141,914	162,587	178,726	122,449	125,840
SUPPLIES	917	311	104	405	3,223	3,223
OTHER SERVICES AND CHARGES	1,717,456	1,057,255	3,529,257	1,543,844	5,064,514	1,500,075
TOTAL EXPENDITURE	2,023,904	1,430,019	3,921,826	1,972,519	5,468,049	1,918,049
Net Surplus/(Deficit)	(89,114)	(84,145)	154,999	57,372	-	-
EST. ENDING RESERVES	117,761	33,616	188,615	245,987	-	-

Three funds are aggregated in the Department of Housing and Urban Development grant series.

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.

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

Fund Budgets

Debt Funds

Debt Service Funds

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

220 General Debt Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	5,076,328	4,376,520	4,898,693	5,620,545	5,013,000	5,435,474
OPERATING						
MISCELLANEOUS REVENUE	1,226,095	1,155,270	790,163	667,414	667,229	618,744
OTHER FINANCING SOURCES	672,341	732,052	1,931,489	1,930,424	1,452,045	1,483,507
NON REVENUES	-	1,260,000	1,371,759	1,499,681	1,637,602	1,780,146
TOTAL REVENUE	1,898,436	3,147,322	4,093,411	4,097,520	3,756,876	3,882,397
OTHER SERVICES AND CHARGES	-	-	-	62,359	-	-
DEBT SERVICE PRINCIPAL	1,883,183	1,955,971	2,670,486	2,835,232	2,822,287	3,037,532
DEBT SERVICE INTEREST/COSTS	715,062	669,178	701,073	609,394	512,115	408,332
TOTAL EXPENDITURE	2,598,244	2,625,149	3,371,559	3,506,985	3,334,402	3,445,864
Net Surplus/(Deficit)	(699,809)	522,173	721,852	590,535	422,474	436,533
EST. ENDING RESERVES	4,376,520	4,898,693	5,620,545	6,211,079	5,435,474	5,872,007

LID Guaranty Fund

245 - LID Guaranty Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	75,704	76,931	78,145	78,992	-	-
OPERATING						
MISCELLANEOUS REVENUE	1,228	1,214	847	814	-	-
TOTAL REVENUE	1,228	1,214	847	814	-	-
Net Surplus/(Deficit)	1,228	1,214	847	814	-	-
EST. ENDING RESERVES	76,931	78,145	78,992	79,805	-	-

Construction Funds

371 - Waterfront Construction #1	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	6,167,121	7,335,371	8,526,591	9,698,493	10,700,000	11,840,681
OPERATING						
TAXES	1,064,191	1,073,242	1,076,631	1,119,170	1,035,653	1,035,653
MISCELLANEOUS REVENUE	104,059	117,978	95,271	104,124	105,028	135,036
TOTAL REVENUE	1,168,250	1,191,220	1,171,902	1,223,295	1,140,681	1,170,689
Net Surplus/(Deficit)	1,168,250	1,191,220	1,171,902	1,223,295	1,140,681	1,170,689
EST. ENDING RESERVES	7,335,371	8,526,591	9,698,493	10,921,788	11,840,681	13,011,370

Waterfront Construction #1 Fund: To account for Local Infrastructure Financing Tool (LIFT) revenue received from the state, to be spent on public infrastructure projects within the Revenue Development Area – the Waterfront District. This is currently the only construction fund.

Fund Budgets

Enterprise Funds

Water Fund

410 - Water Fund (Watershed Fund excluded)	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	12,867,578	16,217,226	13,875,620	14,956,417	21,000,000	17,216,523
OPERATING						
INTERGOVERNMENTAL REVENUE	90,410	-	-	-	-	-
CHARGES FOR GOODS AND SRVS.	23,033,039	22,753,651	24,574,044	26,337,996	23,702,000	23,705,000
FINES AND PENALTIES	53,452	12,631	1,671	32,270	1,500	1,500
MISCELLANEOUS REVENUE	536,710	2,076,460	410,349	496,089	320,130	379,024
GAINS LOSSES AND CAPITAL	871,143	-	-	-	-	-
OTHER FINANCING SOURCES	1,188,000	1,565,000	-	-	-	-
TOTAL REVENUE	25,772,754	26,407,742	24,986,064	26,866,355	24,023,630	24,085,524
NON-EXPENDITURES	400,000	100,000	182,627	407,604	306,987	307,701
SALARIES AND WAGES	3,114,749	3,371,637	3,147,137	3,374,244	3,860,680	4,091,700
PERSONNEL BENEFITS	1,560,424	1,688,624	1,512,627	1,598,200	1,728,380	1,803,358
SUPPLIES	1,570,697	1,522,743	1,765,155	1,832,317	1,978,605	2,347,605
OTHER SERVICES AND CHARGES	11,996,677	11,646,613	10,985,469	11,728,583	13,704,275	15,488,051
CAPITAL OUTLAYS	1,652,686	2,273,298	257,031	-	-	-
DEBT SERVICE PRINCIPAL	1,410,890	3,093,306	1,583,090	1,600,090	1,519,807	1,540,807
DEBT SERVICE INTEREST/COSTS	293,397	277,500	212,673	190,965	166,706	143,991
TOTAL EXPENDITURE	21,999,520	23,973,720	19,645,808	20,732,002	23,265,440	25,723,212
CAPITAL						
INTERGOVERNMENTAL REVENUE	50,000	-	-	-	-	-
MISCELLANEOUS REVENUE	94,143	487,636	-	-	-	-
GAINS LOSSES AND CAPITAL	-	8,210,855	4,985,777	1,537,580	-	-
TOTAL REVENUE	144,143	8,698,492	4,985,777	1,537,580	-	-
NON-EXPENDITURES	-	-	-	-	191,667	120,000
SALARIES AND WAGES	-	108,427	133,971	62,144	-	-
PERSONNEL BENEFITS	-	43,227	55,816	27,257	-	-
SUPPLIES	-	1,405	46,051	-	-	-
OTHER SERVICES AND CHARGES	567,729	3,462,687	603,826	245,743	400,000	-
CAPITAL OUTLAYS	-	9,858,374	8,405,572	1,040,950	3,950,000	1,957,000
TOTAL EXPENDITURE	567,729	13,474,120	9,245,235	1,376,094	4,541,667	2,077,000
Net Surplus/(Deficit)	3,349,648	(2,341,607)	1,080,797	6,295,839	(3,783,477)	(3,714,688)
EST. ENDING RESERVES	16,217,226	13,875,620	14,956,417	21,252,256	17,216,523	13,501,835

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 FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	8,073,836	10,510,311	11,833,231	15,906,861	19,000,000	17,064,864
OPERATING						
CHARGES FOR GOODS AND SRVS.	5,817,202	5,789,837	6,443,179	6,931,566	6,150,000	6,260,000
MISCELLANEOUS REVENUE	11,437	(10,207)	9,375	-	186,498	239,784
TOTAL REVENUE	5,828,639	5,779,629	6,452,554	6,931,566	6,336,498	6,499,784
NON-EXPENDITURES	500,000	-	-	-	-	-
SALARIES AND WAGES	78,286	67,706	89,828	93,004	166,796	173,802
PERSONNEL BENEFITS	43,477	41,984	42,344	44,498	81,456	83,682
SUPPLIES	1,523	12,801	12,926	27,308	45,400	45,500
OTHER SERVICES AND CHARGES	1,340,864	1,270,608	1,323,816	1,416,189	1,977,982	2,005,259
CAPITAL OUTLAYS	1,392,712	2,990,121	-	-	-	-
TOTAL EXPENDITURE	3,356,863	4,383,221	1,468,915	1,580,999	2,271,634	2,308,244
CAPITAL						
INTERGOVERNMENTAL REVENUE	-	79,912	341,180	39,308	-	-
TOTAL REVENUE	-	79,912	341,180	39,308	-	-
SALARIES AND WAGES	-	-	17,726	624	-	-
PERSONNEL BENEFITS	-	-	7,363	281	-	-
SUPPLIES	-	-	3,650	1,788	-	-
OTHER SERVICES AND CHARGES	35,301	153,400	471,372	63,925	-	-
CAPITAL OUTLAYS	-	-	751,080	1,599,193	6,000,000	3,000,000
TOTAL EXPENDITURE	35,301	153,400	1,251,190	1,665,810	6,000,000	3,000,000
Net Surplus/(Deficit)	2,436,475	1,322,920	4,073,629	3,724,065	(1,935,136)	1,191,540
EST. ENDING RESERVES	10,510,311	11,833,231	15,906,861	19,630,925	17,064,864	18,256,404

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

Fund Budgets

Wastewater Fund

420 - Wastewater Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	40,029,129	48,124,554	51,376,905	57,557,448	60,000,000	47,519,106
OPERATING						
INTERGOVERNMENTAL REVENUE	4,417	3,637	4,707	2,430	-	-
CHARGES FOR GOODS AND	25,591,014	24,993,668	27,401,948	29,749,123	31,755,000	33,199,250
FINES AND PENALTIES	58,666	13,863	1,834	35,419	2,000	2,000
MISCELLANEOUS REVENUE	807,444	779,693	635,506	628,405	588,942	757,211
GAINS LOSSES AND CAPITAL	470,501	-	-	-	-	-
OTHER FINANCING SOURCES	510,000	17,370,000	38,006,427	-	-	-
TOTAL REVENUE	27,442,042	43,160,861	66,050,421	30,415,377	32,345,942	33,958,461
NON-EXPENDITURES	400,000	100,000	180,825	405,802	305,185	305,899
SALARIES AND WAGES	3,071,017	3,262,595	3,199,218	3,535,082	4,028,599	4,306,369
PERSONNEL BENEFITS	1,546,513	1,623,109	1,511,811	1,643,867	1,831,612	1,935,363
SUPPLIES	1,394,292	1,576,471	1,570,863	1,653,072	1,866,570	1,965,670
OTHER SERVICES AND CHARGES	8,605,084	9,643,361	11,400,541	15,405,566	15,724,073	16,793,017
CAPITAL OUTLAYS	660,674	2,393,492	169,898	-	-	-
DEBT SERVICE PRINCIPAL	695,000	18,145,677	39,408,613	733,565	735,221	745,526
DEBT SERVICE INTEREST/COSTS	2,611,457	2,557,552	1,627,014	1,842,736	1,828,909	1,812,464
TOTAL EXPENDITURE	18,984,037	39,302,256	59,068,783	25,219,690	26,320,169	27,864,307
CAPITAL						
OTHER FINANCING SOURCES	287,275	153,333	-	-	-	-
TOTAL REVENUE	287,275	153,333	-	-	-	-
NON-EXPENDITURES	-	-	-	-	191,667	120,000
SALARIES AND WAGES	-	21,461	44,972	151,458	-	-
PERSONNEL BENEFITS	-	9,385	19,900	68,281	-	-
OTHER SERVICES AND CHARGES	649,855	728,180	589,641	315,444	400,000	-
CAPITAL OUTLAYS	-	562	146,583	9,512,169	17,915,000	29,250,000
TOTAL EXPENDITURE	649,855	759,587	801,096	10,047,353	18,506,667	29,370,000
Net Surplus/(Deficit)	8,095,425	3,252,351	6,180,543	(4,851,666)	(12,480,894)	(23,275,846)
ESTIMATED ENDING RESERVES	48,124,554	51,376,905	57,557,448	52,705,782	47,519,106	24,243,260

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

Storm and Surface Water Utility Fund

430 - Storm Surface Water Utility	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	6,765,776	7,091,907	7,387,603	8,218,219	8,100,000	5,890,769
OPERATING						
LICENSES AND PERMITS	182,413	144,426	174,326	184,936	160,000	160,000
INTERGOVERNMENTAL REVENUE	236,240	2,467,651	94,941	1,722,508	-	-
CHARGES FOR GOODS AND	9,669,481	9,322,252	9,960,659	12,634,387	11,722,500	11,722,500
FINES AND PENALTIES	18,249	4,312	571	11,018	-	-
MISCELLANEOUS REVENUE	133,441	110,414	92,464	105,818	79,507	102,224
GAINS LOSSES AND CAPITAL	872,584	265,362	88,108	243,915	-	-
OTHER FINANCING SOURCES	518,337	966,632	28,828	-	-	-
TOTAL REVENUE	11,630,746	13,281,050	10,439,896	14,902,582	11,962,007	11,984,724
NON-EXPENDITURES	400,000	100,000	176,736	401,713	301,096	301,810
SALARIES AND WAGES	1,704,470	1,850,687	1,907,676	2,011,292	2,384,114	2,499,835
PERSONNEL BENEFITS	896,863	994,421	955,768	1,034,189	1,128,919	1,163,029
SUPPLIES	385,690	256,094	321,457	260,959	479,200	460,700
OTHER SERVICES AND CHARGES	5,785,319	7,456,827	4,504,655	4,923,182	7,869,460	7,825,726
CAPITAL OUTLAYS	1,281,909	1,458,260	-	16,505	-	-
DEBT SERVICE PRINCIPAL	657,926	667,232	675,983	700,934	295,387	153,475
DEBT SERVICE INTEREST/COSTS	83,901	74,596	65,844	69,849	80,367	58,793
TOTAL EXPENDITURE	11,196,079	12,858,117	8,608,120	9,418,623	12,538,542	12,463,368
CAPITAL						
INTERGOVERNMENTAL REVENUE	-	67,465	390,471	474,872	1,551,039	7,281,067
GAINS LOSSES AND CAPITAL	86,777	95,572	754,339	287,852	-	-
OTHER FINANCING SOURCES	-	-	-	560,000	-	-
TOTAL REVENUE	86,777	163,037	1,144,810	1,322,724	1,551,039	7,281,067
NON-EXPENDITURES	-	-	-	-	191,667	120,000
SALARIES AND WAGES	-	13,493	104,577	142,983	-	-
PERSONNEL BENEFITS	-	5,956	43,485	64,918	-	-
SUPPLIES	-	-	12,656	15,125	-	-
OTHER SERVICES AND CHARGES	195,312	270,825	710,840	3,497,208	2,292,068	10,391,717
CAPITAL OUTLAYS	-	-	1,274,414	607,968	700,000	-
TOTAL EXPENDITURE	195,312	290,274	2,145,971	4,328,202	3,183,735	10,511,717
Net Surplus/(Deficit)	326,131	295,696	830,616	2,478,481	(2,209,231)	(3,709,294)
ESTIMATED ENDING RESERVES	7,091,907	7,387,603	8,218,219	10,696,699	5,890,769	2,181,475

Storm and Surface Water Fund: This enterprise fund accounts for revenues and expenditures of the surface and storm water drainage, collection, and treatment utility; managed by the [Public Works Department](#).

Fund Budgets

Cemetery Fund

456 - Cemetery	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	342,540	332,947	316,054	361,977	225,000	126,954
OPERATING						
CHARGES FOR GOODS AND SRVS.	316,167	380,451	389,125	449,932	313,000	313,000
FINES AND PENALTIES	28	7	29	13	-	-
MISCELLANEOUS REVENUE	7,392	5,847	4,382	5,059	2,209	2,840
OTHER FINANCING SOURCES	44,000	44,000	44,000	44,000	44,000	44,000
TOTAL REVENUE	367,586	430,305	437,536	499,004	359,209	359,840
 SALARIES AND WAGES	 105,787	 144,920	 150,550	 165,472	 163,973	 171,052
PERSONNEL BENEFITS	57,668	78,063	74,512	79,626	84,844	87,144
SUPPLIES	46,586	52,524	38,056	66,155	59,746	59,746
OTHER SERVICES AND CHARGES	167,138	171,691	128,496	147,268	148,691	148,973
TOTAL EXPENDITURE	377,180	447,197	391,613	458,521	457,255	466,915
 Net Surplus/(Deficit)	 (9,593)	 (16,893)	 45,922	 40,483	 (98,046)	 (107,076)
 EST. ENDING RESERVES	 332,947	 316,054	 361,977	 402,459	 126,954	 19,878

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	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	10,707	(132,064)	50,865	360,030	65,000	(2,971)
OPERATING						
CHARGES FOR GOODS AND SRVS.	1,139,931	1,398,405	1,801,084	2,009,997	2,150,000	2,150,000
MISCELLANEOUS REVENUE	(436)	(343)	3,524	5,252	638	820
TOTAL REVENUE	1,139,495	1,398,062	1,804,609	2,015,248	2,150,638	2,150,820
NON-EXPENDITURES	81,000	-	-	83,000	-	-
SALARIES AND WAGES	19,846	22,333	25,759	18,203	20,006	20,788
PERSONNEL BENEFITS	11,443	12,119	11,334	7,803	8,469	8,706
SUPPLIES	140,728	138,447	191,382	12,493	250,000	250,000
OTHER SERVICES AND CHARGES	1,029,249	1,042,233	1,256,310	1,831,906	1,690,135	1,580,135
CAPITAL OUTLAYS	-	-	10,658	-	-	-
TOTAL EXPENDITURE	1,282,266	1,215,132	1,495,444	1,953,405	1,968,609	1,859,629
CAPITAL						
OTHER SERVICES AND CHARGES	-	-	-	-	250,000	250,000
TOTAL EXPENDITURE	-	-	-	-	250,000	250,000
Net Surplus/(Deficit)	(142,771)	182,930	309,164	61,844	(67,971)	41,192
EST. ENDING RESERVES	(132,064)	50,865	360,030	421,873	(2,971)	38,220

Golf Course Fund: Accounts for the revenue and expenditures associated with the oversight, repairs, and maintenance of the facilities and grounds of the golf course. In 2018, the operational model changed from operation by a contracted private vendor to a management contract to operate on behalf of the City. The fund is managed by the Parks and Recreation Department.

Fund Budgets

Parking Services Fund

465 - Parking Services	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINAR FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	3,071,319	2,021,068	988,888	270,903	300,000	414,247
OPERATING						
CHARGES FOR GOODS AND SRVS.	1,708,737	1,046,669	1,122,881	1,660,129	2,246,000	2,251,000
FINES AND PENALTIES	315,946	125,963	195,595	212,671	400,000	400,000
MISCELLANEOUS REVENUE	276,565	111,095	199,771	241,041	209,265	210,106
OTHER FINANCING SOURCES	40,000	-	-	-	-	-
TOTAL REVENUE	2,341,247	1,283,726	1,518,247	2,113,841	2,855,265	2,861,106
NON-EXPENDITURES	100,000	25,000	19,888	19,888	19,888	19,888
SALARIES AND WAGES	194,519	137,091	103,580	90,016	527,859	553,232
PERSONNEL BENEFITS	116,183	71,257	20,348	31,820	224,705	232,244
SUPPLIES	768,655	(39,920)	244,282	26,724	116,500	121,500
OTHER SERVICES AND CHARGES	2,212,141	2,122,479	1,848,134	1,602,959	1,852,066	1,823,168
TOTAL EXPENDITURE	3,391,499	2,315,907	2,236,232	1,771,407	2,741,017	2,750,033
Net Surplus/(Deficit)	(1,050,251)	(1,032,181)	(717,985)	342,434	114,247	111,073
EST. ENDING RESERVES	2,021,068	988,888	270,903	613,336	414,247	525,320

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

Medic One Fund

470 - Medic One	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	1,123,235	758,378	(3,618)	(428,762)	20,000	210,011
OPERATING						
TAXES	867,972	841,394	974,921	1,074,444	1,058,000	1,108,000
INTERGOVERNMENTAL REVENUE	426,168	-	-	-	-	-
CHARGES FOR GOODS AND SRVS.	6,721,225	7,179,619	7,615,804	9,863,265	11,353,775	11,835,195
MISCELLANEOUS REVENUE	20,373	6,862	(396)	(21,117)	196	252
NON REVENUES	-	-	-	1,500,000	-	-
OTHER FINANCING SOURCES	-	18,366	-	-	-	-
TOTAL REVENUE	8,035,738	8,046,241	8,590,329	12,416,592	12,411,971	12,943,447
 SALARIES AND WAGES	 4,808,862	 4,746,851	 5,135,321	 6,684,961	 7,043,814	 7,407,970
PERSONNEL BENEFITS	1,114,772	1,298,703	1,368,887	1,958,409	2,059,552	2,116,070
SUPPLIES	381,484	335,210	345,713	402,367	558,329	558,329
OTHER SERVICES AND CHARGES	2,010,620	2,010,041	2,165,553	2,293,763	2,560,265	2,622,406
CAPITAL OUTLAYS	84,856	417,432	-	-	-	-
TOTAL EXPENDITURE	8,400,595	8,808,237	9,015,474	11,339,500	12,221,960	12,704,774
 Net Surplus/(Deficit)	 (364,857)	 (761,996)	 (425,144)	 1,077,093	 190,011	 238,673
 EST. ENDING RESERVES	 758,378	 (3,618)	 (428,762)	 648,330	 210,011	 448,685

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

Fund Budgets

Development Services Fund

475 - Development Services	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	6,407,533	7,465,819	7,304,866	7,754,667	7,900,000	6,211,174
OPERATING						
LICENSES AND PERMITS	2,261,699	1,817,841	2,334,851	2,272,458	1,676,844	1,676,844
INTERGOVERNMENTAL REVENUE	-	-	15,643	-	-	-
CHARGES FOR GOODS AND SRVS.	1,891,538	1,451,371	1,603,404	1,722,167	1,694,222	1,694,222
FINES AND PENALTIES	1,601	75	3,475	4,402	-	-
MISCELLANEOUS REVENUE	119,230	109,313	87,380	82,206	77,544	99,699
TOTAL REVENUE	4,274,068	3,378,601	4,044,752	4,081,233	3,448,610	3,470,766
 NON-EXPENDITURES	-	-	10,273	10,273	10,273	10,273
SALARIES AND WAGES	1,734,768	1,988,742	2,097,396	2,208,290	3,008,928	3,144,409
PERSONNEL BENEFITS	823,284	937,090	943,130	966,521	1,262,102	1,299,107
SUPPLIES	13,047	11,177	13,900	36,928	54,827	54,827
OTHER SERVICES AND CHARGES	644,683	602,545	530,252	795,615	801,306	809,494
TOTAL EXPENDITURE	3,215,782	3,539,554	3,594,951	4,017,627	5,137,436	5,318,110
 Net Surplus/(Deficit)	1,058,287	(160,953)	449,801	63,606	(1,688,826)	(1,847,344)
 EST. ENDING RESERVES	7,465,819	7,304,866	7,754,667	7,818,273	6,211,174	4,363,829

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	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	6,325,845	6,456,288	8,691,161	8,016,316	8,000,000	1,760,595
OPERATING						
CHARGES FOR GOODS AND SRVS.	5,291,425	6,196,418	4,511,611	4,924,386	6,765,360	5,555,360
MISCELLANEOUS REVENUE	124,224	132,732	114,871	83,711	78,526	100,962
GAINS LOSSES AND CAPITAL	-	5,562	-	28,528	-	-
OTHER FINANCING SOURCES	733,501	127,680	54,827	291,826	-	-
TOTAL REVENUE	6,149,150	6,462,392	4,681,309	5,328,452	6,843,886	5,656,322
NON-EXPENDITURES	400,000	100,000	121,455	21,455	21,455	21,455
SALARIES AND WAGES	607,354	662,903	648,630	650,819	814,599	849,872
PERSONNEL BENEFITS	326,796	345,148	310,447	293,033	382,167	392,943
SUPPLIES	827,370	655,933	370,852	550,167	680,800	655,800
OTHER SERVICES AND CHARGES	1,252,441	1,152,987	1,145,927	1,088,143	1,474,269	1,316,646
CAPITAL OUTLAYS	2,604,747	1,310,547	2,758,844	3,463,206	7,210,000	4,000,000
TOTAL EXPENDITURE	6,018,707	4,227,519	5,356,154	6,066,823	10,583,290	7,236,716
CAPITAL						
CAPITAL OUTLAYS	-	-	-	-	2,500,000	-
TOTAL EXPENDITURE	-	-	-	-	2,500,000	-
Net Surplus/(Deficit)	130,443	2,234,873	(674,845)	(738,371)	(6,239,405)	(1,580,395)
EST. ENDING RESERVES	6,456,288	8,691,161	8,016,316	7,277,945	1,760,595	180,201

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

Fund Budgets

Radio Communications Sub-Fund

511 - Radio Communications	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	996,791	1,072,306	1,111,086	1,513,653	2,000,000	1,983,100
OPERATING						
TAXES	790,517	768,162	895,199	967,787	900,000	900,000
CHARGES FOR GOODS AND SRVS.	608,478	559,748	402,712	554,546	500,000	500,000
MISCELLANEOUS REVENUE	70,338	97,173	63,491	77,104	64,631	70,240
TOTAL REVENUE	1,469,332	1,425,083	1,361,402	1,599,437	1,464,631	1,470,240
NON-EXPENDITURES	-	-	7,785	7,785	7,785	7,785
SALARIES AND WAGES	383,963	400,443	369,933	345,481	528,083	552,146
PERSONNEL BENEFITS	172,102	184,486	160,800	168,547	218,521	225,303
SUPPLIES	501,203	165,920	178,973	374,344	290,520	289,720
OTHER SERVICES AND CHARGES	269,331	635,454	241,346	262,944	436,623	443,606
CAPITAL OUTLAYS	67,218	-	-	-	-	-
TOTAL EXPENDITURE	1,393,817	1,386,303	958,836	1,159,101	1,481,532	1,518,560
Net Surplus/(Deficit)	75,515	38,780	402,567	440,336	(16,900)	(48,319)
EST. ENDING RESERVES	1,072,306	1,111,086	1,513,653	1,953,989	1,983,100	1,934,780

Facilities

530 - Facilities Administration	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	1,702,813	1,791,034	1,952,894	21,281,971	3,000,000	1,882,375
OPERATING						
INTERGOVERNMENTAL REVENUE	217,833	219,042	218,645	218,645	218,000	218,000
CHARGES FOR GOODS AND SRVS.	4,386,516	4,579,059	4,666,595	4,861,039	5,400,000	5,700,000
MISCELLANEOUS REVENUE	99,654	93,394	204,447	223,635	106,947	117,361
GAINS LOSSES AND CAPITAL	2,598	-	-	5,836	-	-
OTHER FINANCING SOURCES	4,450,000	2,250,000	20,860,949	1,413,482	2,314,133	2,316,988
TOTAL REVENUE	9,156,600	7,141,495	25,950,636	6,722,637	8,039,080	8,352,348
NON-EXPENDITURES	-	-	3,515	3,515	3,515	3,515
SALARIES AND WAGES	1,319,903	1,353,112	1,399,658	1,611,321	2,067,592	2,183,284
PERSONNEL BENEFITS	822,275	831,531	778,626	879,756	1,109,493	1,144,464
SUPPLIES	331,676	359,303	379,843	431,929	626,000	612,500
OTHER SERVICES AND CHARGES	2,669,766	2,187,824	2,653,913	2,331,466	2,970,892	3,194,232
CAPITAL OUTLAYS	3,319,165	-	-	-	-	-
DEBT SERVICE PRINCIPAL	-	-	260,000	610,000	640,000	675,000
DEBT SERVICE INTEREST/COSTS	332,030	331,530	763,539	919,038	889,213	857,068
TOTAL EXPENDITURE	8,794,814	5,063,301	6,239,094	6,787,027	8,306,706	8,670,063
CAPITAL						
OTHER FINANCING SOURCES	-	-	4,600,000	700,000	-	-
TOTAL REVENUE	-	-	4,600,000	700,000	-	-
SALARIES AND WAGES	-	8,355	52,890	63,527	-	-
PERSONNEL BENEFITS	-	3,829	24,078	33,041	-	-
SUPPLIES	-	315	9,222	270,240	-	-
OTHER SERVICES AND CHARGES	273,288	1,751,011	1,504,102	346,718	850,000	-
CAPITAL OUTLAYS	277	152,825	3,392,172	17,043,579	-	-
TOTAL EXPENDITURE	273,565	1,916,335	4,982,465	17,757,104	850,000	-
Net Surplus/(Deficit)	88,221	161,859	19,329,078	(17,121,494)	(1,117,625)	(317,714)
EST. ENDING RESERVES	1,791,034	1,952,894	21,281,971	4,160,477	1,882,375	1,564,660

Facilities Administration Fund: This internal service fund consolidates the majority of custodial and facility maintenance functions for the city, with revenues coming from charges to user departments. In 2021, construction of a new joint Public Works and Parks Department Operations facility will be constructed through this fund. The fund is managed by the [Public Works Department](#).

Fund Budgets

Technology and Telecom Fund

540 IT Services/Tech and Telecom Funds 540, 542	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	4,151,127	3,901,811	3,423,026	2,904,080	1,900,000	935,529
OPERATING						
INTERGOVERNMENTAL REVENUE	-	375,001	-	-	-	-
CHARGES FOR GOODS AND SRVS.	1,895,164	1,991,469	2,259,223	2,801,495	3,753,529	3,788,260
MISCELLANEOUS REVENUE	62,800	48,732	34,112	26,906	18,650	23,978
	-	-	-	-	-	-
TOTAL REVENUE	1,957,964	2,415,202	2,293,335	2,828,401	3,772,178	3,812,239
	-	-	-	-	-	-
SALARIES AND WAGES	176,469	202,456	231,690	131,234	226,755	239,528
PERSONNEL BENEFITS	83,772	94,462	100,674	49,400	98,132	101,631
SUPPLIES	757,066	1,125,295	1,010,971	1,354,056	1,377,167	1,540,017
OTHER SERVICES AND CHARGES	742,351	1,256,768	1,443,164	1,656,058	1,956,992	1,746,449
CAPITAL OUTLAYS	447,622	215,006	25,781	195,891	15,000	-
TOTAL EXPENDITURE	2,207,279	2,893,988	2,812,280	3,386,639	3,674,046	3,627,625
CAPITAL						
OTHER FINANCING SOURCES	-	-	-	-	575,000	360,000
TOTAL REVENUE	-	-	-	-	575,000	360,000
	-	-	-	-	-	-
CAPITAL OUTLAYS	-	-	-	-	1,637,603	1,211,315
TOTAL EXPENDITURE	-	-	-	-	1,637,603	1,211,315
Net Surplus/(Deficit)	(249,316)	(478,786)	(518,945)	(558,238)	(964,471)	(666,701)
EST. ENDING RESERVES	3,901,811	3,423,026	2,904,080	2,345,842	935,529	268,828

Telecommunication and Technology Fund and Sub-funds: An internal service fund comprised of two sub-funds that collects revenues from user departments to pay for telephone/telecom (540), and provide major technology replacement projects and computer replacements (542) expenditures citywide. Major technology replacement projects were historically accounted for in fund 541; however, that fund was rolled into fund 542 and discontinued. The fund is managed by the [Information Technology Services Department](#).

Information Technology Fund

543 - Information Technology Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	115,339	104,061	108,634	59,408	10,000	344,320
OPERATING						
CHARGES FOR GOODS AND SRVS.	1,560	600	1,160	-	4,836,173	4,836,173
MISCELLANEOUS REVENUE	440	450	1,038	1,450	98	126
OTHER FINANCING SOURCES	415,000	415,000	350,000	365,000	450,000	465,000
TOTAL REVENUE	417,000	416,050	352,198	366,450	5,286,272	5,301,300
NON-EXPENDITURES	-	-	2,188	2,188	4,549	4,549
SALARIES AND WAGES	274,941	268,861	227,825	195,218	2,913,846	3,159,100
PERSONNEL BENEFITS	118,990	116,812	97,171	83,695	1,172,153	1,253,932
SUPPLIES	589	1,280	614	2,174	47,265	34,715
OTHER SERVICES AND CHARGES	17,242	12,583	12,458	22,008	814,139	828,117
TOTAL EXPENDITURE	411,763	399,535	340,256	305,283	4,951,952	5,280,413
Net Surplus/(Deficit)	5,237	16,515	11,942	61,168	334,320	20,887
EST. ENDING RESERVES	120,576	120,576	120,576	120,576	344,320	365,206

Information Technology Fund: An internal service fund that collects revenues from user departments to pay for general IT and GIS service expenditures citywide. Previously, IT Services operated out of the General Fund. In 2023, IT Services was moved to fund 543, which originally only accounted for GIS Admin. The fund is managed by the [Information Technology Services Department](#).

Fund Budgets

Claims and Litigation Fund

550 - Claims, Lit & Prop Loss Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	5,459,365	5,068,157	4,127,052	3,345,546	3,500,000	4,509,230
OPERATING						
CHARGES FOR GOODS AND SRVS.	958,518	958,518	1,481,400	2,481,400	2,446,947	2,446,947
MISCELLANEOUS REVENUE	86,666	65,512	44,092	36,380	34,355	44,171
TOTAL REVENUE	1,045,184	1,024,030	1,525,492	2,517,780	2,481,302	2,491,118
SALARIES AND WAGES	152,161	198,630	159,072	159,937	173,255	185,110
PERSONNEL BENEFITS	67,197	84,194	73,455	71,315	69,371	72,516
SUPPLIES	3,862	755	2,261	4,957	3,247	3,500
OTHER SERVICES AND CHARGES	1,213,172	1,681,556	2,072,210	2,383,896	1,226,199	2,781,236
TOTAL EXPENDITURE	1,436,392	1,965,135	2,306,998	2,620,105	1,472,072	3,042,361
Net Surplus/(Deficit)	(391,208)	(941,105)	(781,506)	(102,325)	1,009,230	(551,244)
EST. ENDING RESERVES	5,068,157	4,127,052	3,345,546	3,243,221	4,509,230	3,957,986

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

Employee Benefits Funds

560 Emp. Benefits Int. Svcs. Funds 561, 562, 565	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	2,616,701	4,209,418	6,171,363	5,068,133	5,700,000	4,010,788
OPERATING						
CHARGES FOR GOODS AND SERVICE:	3,511,897	18,738,742	15,720,655	17,774,412	18,649,000	19,849,000
MISCELLANEOUS REVENUE	66,400	78,128	69,979	54,466	55,950	71,935
TOTAL REVENUE	3,578,297	18,816,870	15,790,635	17,828,879	18,704,950	19,920,935
NON-EXPENDITURES	-	-	7,785	7,785	7,785	7,785
SALARIES AND WAGES	883,459	939,225	955,880	979,366	1,011,132	1,050,809
PERSONNEL BENEFITS	191,943	232,157	232,761	430,334	307,529	312,024
SUPPLIES	27,232	30,337	32,537	26,916	32,222	32,222
OTHER SERVICES AND CHARGES	882,947	15,653,207	15,664,902	15,776,021	19,035,494	20,185,377
TOTAL EXPENDITURE	1,985,580	16,854,925	16,893,865	17,220,420	20,394,161	21,588,216
Net Surplus/(Deficit)	1,592,717	1,961,946	(1,103,231)	608,458	(1,689,212)	(1,667,281)
ESTIMATED ENDING RESERVES	4,209,418	6,171,363	5,068,133	5,676,591	4,010,788	2,343,507

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.

Fund Budgets

Public Works Administration & Engineering Fund

570 - PW Admin & Engineering	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	783,485	1,245,548	1,648,447	1,782,521	2,000,000	2,138,044
OPERATING						
LICENSES AND PERMITS	81,137	61,837	81,030	68,726	50,000	50,000
CHARGES FOR GOODS AND	7,965,899	7,656,559	6,775,081	7,240,750	11,851,258	12,790,590
MISCELLANEOUS REVENUE	20,496	19,314	16,266	18,645	19,631	25,240
OTHER FINANCING SOURCES	100,000	-	-	-	-	-
TOTAL REVENUE	8,167,531	7,737,710	6,872,378	7,328,121	11,920,890	12,865,830
NON-EXPENDITURES	415,000	415,000	387,161	402,161	48,652	48,652
SALARIES AND WAGES	3,630,746	3,447,271	3,359,746	3,572,069	6,354,141	6,930,944
PERSONNEL BENEFITS	1,769,597	1,642,408	1,579,351	1,662,904	2,735,480	2,942,712
SUPPLIES	189,686	104,593	99,611	121,087	203,450	169,450
OTHER SERVICES AND CHARGES	1,594,113	1,686,944	1,312,435	1,679,845	2,441,124	2,384,120
CAPITAL OUTLAYS	-	24,682	-	-	-	-
TOTAL EXPENDITURE	7,599,141	7,320,898	6,738,304	7,438,066	11,782,846	12,475,878
CAPITAL						
SALARIES AND WAGES	74,065	9,690	-	-	-	-
PERSONNEL BENEFITS	32,263	4,223	-	-	-	-
TOTAL EXPENDITURE	106,327	13,913	-	-	-	-
Net Surplus/(Deficit)	462,063	402,899	134,074	(109,945)	138,044	389,952
ESTIMATED ENDING RESERVES	1,245,548	1,648,447	1,782,521	1,672,576	2,138,044	2,527,996

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 & Police Pension Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	22,413,387	24,663,786	27,641,048	29,037,710	29,000,000	28,501,544
OPERATING						
TAXES	2,493,262	2,543,094	2,632,072	2,714,523	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	145,767	168,205	182,520	197,973	120,000	120,000
MISCELLANEOUS REVENUE	1,881,831	1,957,926	337,486	323,802	389,623	470,953
TOTAL REVENUE	4,520,859	4,669,225	3,152,078	3,236,298	2,524,623	2,605,953
SALARIES AND WAGES	21,191	22,726	22,541	23,489	55,872	59,809
PERSONNEL BENEFITS	1,721,515	1,322,709	1,220,132	1,307,279	2,115,567	2,116,630
SUPPLIES	32,852	16,469	22,408	29,202	49,340	49,340
OTHER SERVICES AND CHARGES	494,902	330,060	490,335	568,384	802,300	802,300
TOTAL EXPENDITURE	2,270,460	1,691,963	1,755,416	1,928,353	3,023,079	3,028,079
Net Surplus/(Deficit)	2,250,399	2,977,262	1,396,662	1,307,945	(498,456)	(422,125)
EST. ENDING RESERVES	24,663,786	27,641,048	29,037,710	30,345,655	28,501,544	28,079,419

Pension and Benefit Funds: These trust funds are resources held in trust to provide pension and long-term care benefits for Police and Firefighters hired prior to October 1, 1977. The funds are managed by the [Human Resources Department](#).

Permanent Funds**Greenways Maintenance Endowment Fund**

701 - Greenways Maintenance Endowmnt	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	4,684,068	4,671,037	5,274,666	4,706,600	5,000,000	5,955,582
OPERATING						
MISCELLANEOUS REVENUE	764	13,794	67,091	60,264	79,079	93,101
NON REVENUES	-	603,629	839,935	315,353	876,503	886,503
TOTAL REVENUE	764	617,424	907,025	375,617	955,582	979,604
OTHER SERVICES AND CHARGES	13,794	13,794	9,099	9,099	-	-
DEBT SERVICE PRINCIPAL	-	-	1,465,993	-	-	-
TOTAL EXPENDITURE	13,794	13,794	1,475,092	9,099	-	-
Net Surplus/(Deficit)	(13,030)	603,629	(568,067)	366,518	955,582	979,604
EST. ENDING RESERVES	4,671,037	5,274,666	4,706,600	5,073,118	5,955,582	6,935,186

Greenways Maintenance Endowment Fund: Portions of the second and third Greenway levies were dedicated to provide for maintenance of properties acquired. The fund is managed by the [Parks and Recreation Department](#). This is a permanent fund, legally restricted to the extent that only earnings, not principal, may be used. In 2021, a loan is budgeted to the Dispatch Fund to purchase equipment. Dispatch will repay the endowment at the same rate as standard investments would have returned.

Natural Resources Protection and Restoration Fund

702 - Nat Res Protect & Restore	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	3,783,161	3,871,302	4,081,985	4,279,233	4,500,000	4,704,374
OPERATING						
MISCELLANEOUS REVENUE	97,148	94,264	73,695	68,627	66,121	74,181
NON REVENUES	-	125,426	129,563	133,837	138,252	142,813
TOTAL REVENUE	97,148	219,689	203,258	202,464	204,374	216,994
NON-EXPENDITURES	-	-	-	560,000	-	-
OTHER SERVICES AND CHARGES	9,007	9,007	6,009	6,009	-	-
TOTAL EXPENDITURE	9,007	9,007	6,009	566,009	-	-
Net Surplus/(Deficit)	88,141	210,683	197,248	(363,545)	204,374	216,994
EST. ENDING RESERVES	3,871,302	4,081,985	4,279,233	3,915,688	4,704,374	4,921,368

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 FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	988,137	2,136,011	1,903,704	1,856,281	2,118,544	2,209,142
OPERATING						
TAXES	1,677,130	1,640,597	1,933,974	2,155,784	2,267,390	2,375,000
MISCELLANEOUS REVENUE	64,470	50,729	31,573	65,077	32,195	38,136
TOTAL REVENUE	1,741,600	1,691,326	1,965,547	2,220,861	2,299,585	2,413,136
OTHER SERVICES AND CHARGES	29,912	34,202	43,033	39,810	79,592	79,592
DEBT SERVICE PRINCIPAL	0	1,363,886	1,501,322	1,633,518	1,775,854	1,922,959
DEBT SERVICE INTEREST/COSTS	563,815	525,545	468,615	413,462	353,541	279,716
TOTAL EXPENDITURE	593,726	1,923,633	2,012,970	2,086,790	2,208,987	2,282,267
Net Surplus/(Deficit)	1,147,874	(232,307)	(47,424)	134,071	90,598	130,869
EST. ENDING RESERVES	2,136,011	1,903,704	1,856,281	1,990,352	2,209,142	2,340,011

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

Citywide Total - All Funds

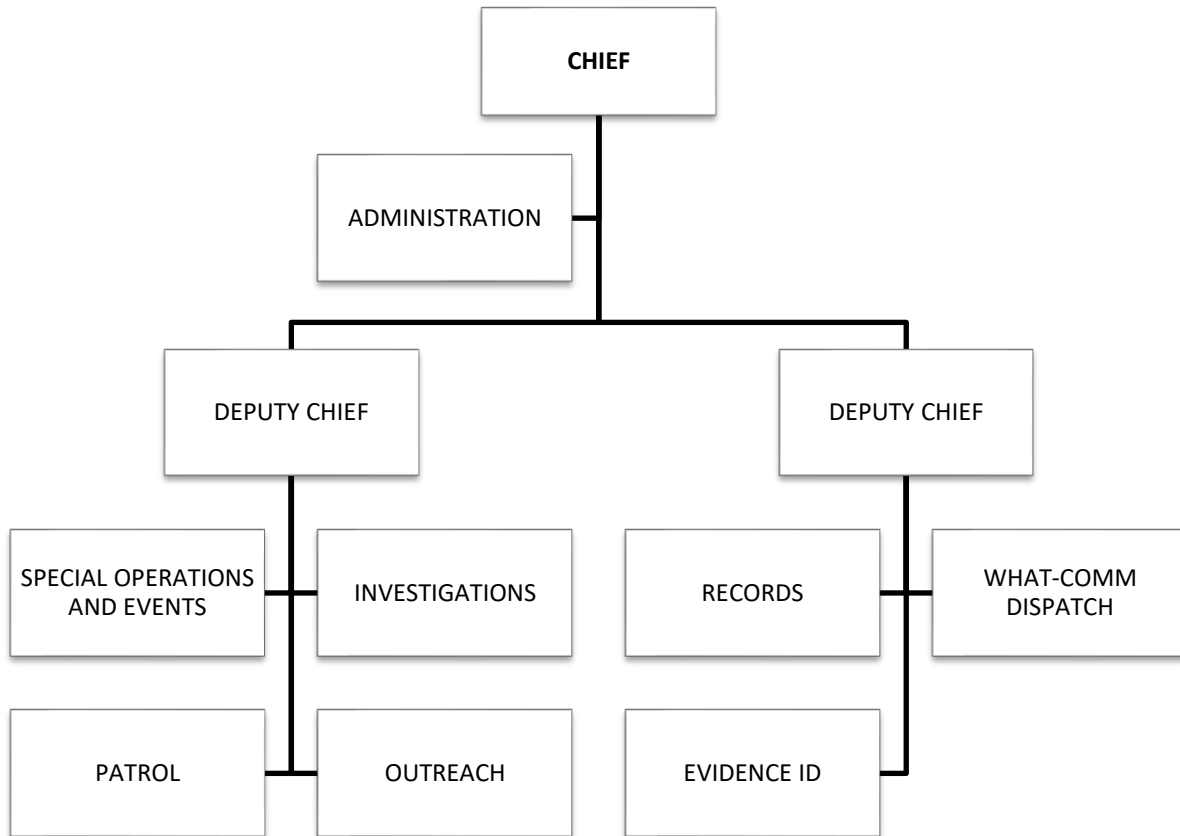
All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
BEGINNING RESERVE	225,771,188	250,865,500	275,554,176	339,509,906	358,751,544	273,804,659
OPERATING						
TAXES	108,820,867	105,253,396	119,334,976	132,438,735	133,085,580	136,674,628
LICENSES AND PERMITS	3,722,252	3,182,873	3,697,726	3,805,057	3,036,244	3,021,244
INTERGOVERNMENTAL REVENUE	16,037,583	21,939,271	27,279,334	29,134,060	15,669,743	11,734,743
CHARGES FOR GOODS AND SERVICES	122,189,079	135,494,148	141,084,227	159,343,143	169,195,945	172,728,602
FINES AND PENALTIES	1,092,166	532,561	502,697	581,768	846,446	909,546
MISCELLANEOUS REVENUE	9,158,234	10,088,650	6,507,640	7,149,171	5,740,458	6,670,213
GAINS LOSSES AND CAPITAL CONTRIB	2,216,826	270,924	88,108	278,279	-	-
NON REVENUES	-	1,989,055	3,807,250	3,448,872	2,652,358	2,809,462
OTHER FINANCING SOURCES	9,725,286	48,102,266	63,251,921	5,444,733	5,460,178	4,559,495
TOTAL REVENUE	272,962,294	326,853,145	365,553,878	341,623,818	335,686,953	339,107,934
NON-EXPENDITURES	8,385,448	11,334,980	7,667,410	6,495,907	4,288,758	3,094,495
SALARIES AND WAGES	75,136,978	76,482,842	77,151,063	84,876,163	97,263,818	103,990,358
PERSONNEL BENEFITS	32,802,567	33,736,484	30,459,446	33,869,557	40,316,383	42,328,478
SUPPLIES	11,742,621	12,371,008	13,055,272	14,134,492	13,876,491	13,560,010
OTHER SERVICES AND CHARGES	83,679,091	105,109,246	104,290,190	122,091,753	146,933,141	139,113,278
CAPITAL OUTLAYS	24,711,146	23,011,555	7,633,697	7,308,310	7,300,000	4,000,000
DEBT SERVICE PRINCIPAL	5,156,032	26,398,173	48,405,422	9,928,693	8,651,809	8,951,026
DEBT SERVICE INTEREST/COSTS	4,759,268	4,559,954	3,854,604	4,055,729	3,867,807	3,594,845
TOTAL EXPENDITURE	246,373,150	293,004,240	292,517,105	282,760,605	322,498,206	318,632,490
CAPITAL						
INTERGOVERNMENTAL REVENUE	236,621	412,403	11,120,987	3,204,157	20,093,039	7,356,067
CHARGES FOR GOODS AND SERVICES	11,400	-	1,937	-	-	-
MISCELLANEOUS REVENUE	127,758	494,194	5,930	-	-	-
GAINS LOSSES AND CAPITAL CONTRIB	86,777	8,306,427	5,740,116	1,825,432	2,690,000	-
OTHER FINANCING SOURCES	287,275	153,333	4,600,000	1,260,000	575,000	360,000
TOTAL REVENUE	749,831	9,366,357	21,468,969	6,289,589	23,358,039	7,716,067
NON-EXPENDITURES	-	-	-	-	575,000	360,000
SALARIES AND WAGES	82,990	247,203	651,908	729,533	-	-
PERSONNEL BENEFITS	36,199	105,266	285,856	327,423	-	-
SUPPLIES	-	2,313	71,579	407,629	190,000	225,000
OTHER SERVICES AND CHARGES	2,119,659	7,852,761	4,946,095	6,105,144	26,769,068	29,333,717
OBSOLETE INTERGOVT SERVICES	-	-	-	-	-	-
CAPITAL OUTLAYS	5,815	10,319,043	24,594,573	34,124,474	93,959,603	51,882,615
TOTAL EXPENDITURE	2,244,664	18,526,586	30,550,012	41,694,202	121,493,671	81,801,332
Net Surplus/(Deficit)	25,094,311	24,688,676	63,955,731	23,458,600	(84,946,885)	(53,609,820)
EST. ENDING RESERVES	250,865,500	275,554,176	339,509,906	362,968,506	273,804,659	220,194,839

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2023-2024, but any prior year's data will still be aggregated in this Citywide - All Funds section of the report.

- (440) Solid Waste Fund
- (520) Purchasing Material Management Fund
- (541) Technology Replacement Fund

Department Budgets - Public Safety

Police Department



Bellingham Police Department Mission and Vision

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

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

Core Values: **Respect** - To value the importance of the law and the diversity of our citizens and fellow employees. **Integrity** - To act with courage, honor, and truthfulness to uphold the trust of our citizens. **Innovation** - To be creative, flexible, and resourceful to meet the needs of the community. **Compassion**

Department Budgets

- To make decisions and take actions with empathy and consideration for others. **Accountability** - To demonstrate responsibility through our words and actions.

Description of Services

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

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

2023-2024 Work Plan

- Continue to respond to emergency and non-emergency public safety calls for service, provide records management, and provide dispatch for police services 24 hours a day.
- Recruit and retain through wellness programs, targeting recruiting of diverse populations, and increasing our public communication.
- As staffing improves, strategic reintroduction of specialty units to include Behavioral Health Officers, Traffic Unit, Outreach, Bike Patrol, Anti-Crime Team, etc.

Significant Changes to 2023-2024 Budget

The budget adds four new police officer positions, bringing the total number of authorized patrol officers to 68. In addition, it adds a records supervisor to support operations in the police records center, three dispatchers to What-Comm dispatch to ensure sufficient staff for increasing call volumes and funding for an officer wellness program so first-responders are supported in their important and challenging work.

Budget Summary

Includes the Bellingham Police Department and WhatComm Dispatch. Funding includes General Fund, Police Special Revenue Funds, and the Public Safety Dispatch Fund.

Police Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	2,139,147	1,947,756	2,246,675	2,603,809	339,379	339,379
LICENSES AND PERMITS	36,038	30,094	45,014	42,302	46,000	46,000
INTERGOVERNMENTAL REVENUE	2,792,314	2,573,171	2,571,454	2,738,573	2,449,585	2,449,585
CHARGES FOR GOODS AND SERVICES	4,654,599	5,365,843	5,704,738	6,023,603	8,059,671	8,030,560
FINES AND PENALTIES	4,025	400	125	-	5,400	5,400
MISCELLANEOUS REVENUE	114,829	55,355	36,388	60,560	3,000	3,000
NON REVENUES	-	-	609,560	-	-	-
TOTAL REVENUE	9,740,952	9,972,620	11,213,954	11,468,847	10,903,035	10,873,924
NON-EXPENDITURES	-	-	13,597	13,597	13,597	13,597
SALARIES AND WAGES	18,348,214	18,136,854	17,962,684	18,561,585	20,251,075	21,144,840
PERSONNEL BENEFITS	7,528,677	7,781,022	5,976,191	6,065,792	7,153,675	7,354,159
SUPPLIES	1,072,930	1,066,316	1,018,305	1,404,381	1,185,979	1,037,485
OTHER SERVICES AND CHARGES	7,156,244	6,380,386	7,435,472	9,029,624	10,262,786	10,310,077
CAPITAL OUTLAYS	432,290	138,511	518,914	140,097	-	-
DEBT SERVICE PRINCIPAL	-	-	88,764	120,735	121,935	122,963
DEBT SERVICE INTEREST/COSTS	-	-	5,409	4,237	2,892	1,864
TOTAL EXPENDITURE	34,538,355	33,503,089	33,019,336	35,340,047	38,991,938	39,984,984

Police Department - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	10,779	10,779	10,779	10,779
NON-EXPENDITURES	-	-	10,779	10,779	10,779	10,779
SALARIES AND WAGES	14,786,569	14,719,983	14,235,748	14,533,134	16,092,423	16,795,806
OVERTIME AND HAZARD DUTY	821,179	597,891	881,721	973,284	781,453	818,650
SALARIES AND WAGES	15,607,748	15,317,874	15,117,470	15,506,417	16,873,876	17,614,455
PERSONNEL BENEFITS	6,264,381	6,443,473	4,737,502	4,789,098	5,658,239	5,813,772
PERSONNEL BENEFITS	6,264,381	6,443,473	4,737,502	4,789,098	5,658,239	5,813,772
OFFICE AND OPERATING SUPPLIES	338,749	325,783	326,662	338,292	231,545	230,721
FUEL CONSUMED	173,982	121,758	151,582	191,245	138,164	138,164
SMALL TOOLS AND MINOR	219,945	225,533	156,152	360,259	370,700	397,468
Inter Fund Billing	-	-	-	1,239	-	-
SUPPLIES	732,676	673,073	634,396	891,035	740,410	766,354
PROFESSIONAL SERVICES	1,966,313	2,102,591	2,307,896	2,454,012	3,946,675	3,950,809
COMMUNICATION	252,637	247,881	222,042	249,001	257,462	260,772
TRAVEL	54,465	20,358	33,866	46,623	61,309	61,309
TAXES & OPERATING ASSESSMENTS	197	(24)	-	-	-	-
OPERATING RENTALS AND LEASES	1,078,291	1,228,979	1,271,253	1,464,379	1,554,817	1,573,881
INSURANCE	140,617	140,617	378,581	631,344	663,189	663,189
UTILITY SERVICE	21,482	18,840	17,711	21,580	29,708	29,708
REPAIRS & MAINTENANCE	576,247	594,343	238,692	197,068	96,534	96,534
MISCELLANEOUS	2,064,345	1,163,036	1,544,071	2,872,959	2,180,207	2,180,207
OTHER SERVICES AND CHARGES	6,154,596	5,516,622	6,014,112	7,936,966	8,789,901	8,816,408
MACHINERY AND EQUIPMENT	-	84,341	102,569	140,097	-	-
CAPITAL OUTLAYS	-	84,341	102,569	140,097	-	-
TOTAL EXPENDITURE	28,759,400	28,035,383	26,616,827	29,274,393	32,073,204	33,021,768

Department Budgets

Police Department - Operating Environmental Remediation	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
OFFICE AND OPERATING SUPPLIES	-	-	71	-	500	500
FUEL CONSUMED	-	-	706	-	500	500
SUPPLIES	-	-	777	-	1,000	1,000
PROFESSIONAL SERVICES	-	-	3,220	6,827	-	-
OPERATING RENTALS AND LEASES	-	-	6,086	17,085	-	-
UTILITY SERVICE	-	-	979	-	-	-
REPAIRS & MAINTENANCE	-	-	135,854	71,742	250,000	250,000
MISCELLANEOUS	-	-	1,575	27,183	-	-
OTHER SERVICES AND CHARGES	-	-	147,714	122,837	250,000	250,000
TOTAL EXPENDITURE	-	-	148,491	122,837	251,000	251,000

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

Police Department - Operating Special Revenue Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
OFFICE AND OPERATING SUPPLIES	156,380	108,488	85,384	124,819	140,000	115,000
SMALL TOOLS AND MINOR	19,324	89,313	46,885	135,696	77,000	77,000
SUPPLIES	175,704	197,801	132,269	260,515	217,000	192,000
PROFESSIONAL SERVICES	50,689	50,817	31,150	30,355	68,260	68,260
TRAVEL	37,775	2,487	21,503	30,401	40,000	40,000
OPERATING RENTALS AND LEASES	406	406	269	269	-	-
REPAIRS & MAINTENANCE	-	-	54,676	815	-	-
MISCELLANEOUS	2,232	4,175	11,563	16,933	10,000	10,000
OTHER SERVICES AND CHARGES	91,102	57,885	119,160	78,772	118,260	118,260
MACHINERY AND EQUIPMENT	432,290	54,171	30,457	-	-	-
CAPITAL OUTLAYS	432,290	54,171	30,457	-	-	-
TOTAL EXPENDITURE	699,096	309,857	281,886	339,287	335,260	310,260

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

Police Department - Operating Public Safety Dispatch	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	2,818	2,818	2,818	2,818
NON-EXPENDITURES	-	-	2,818	2,818	2,818	2,818
SALARIES AND WAGES	2,168,820	2,361,745	2,287,983	2,406,613	2,953,649	3,087,311
OVERTIME AND HAZARD DUTY	571,646	457,235	557,232	648,555	423,550	443,074
SALARIES AND WAGES	2,740,466	2,818,980	2,845,214	3,055,168	3,377,199	3,530,385
PERSONNEL BENEFITS	1,264,296	1,337,549	1,238,689	1,276,693	1,495,436	1,540,387
PERSONNEL BENEFITS	1,264,296	1,337,549	1,238,689	1,276,693	1,495,436	1,540,387
OFFICE AND OPERATING SUPPLIES	135,525	175,326	210,866	180,046	192,119	42,119
FUEL CONSUMED	1,482	907	1,133	1,165	1,800	1,800
SMALL TOOLS AND MINOR	27,542	19,209	38,864	49,356	33,650	34,212
Inter Fund Billing	-	-	-	22,264	-	-
SUPPLIES	164,550	195,441	250,863	252,831	227,569	78,131
PROFESSIONAL SERVICES	310,257	267,155	285,667	258,055	483,403	485,518
COMMUNICATION	40,772	41,434	50,497	45,766	56,474	57,155
TRAVEL	36,755	3,488	8,199	16,944	25,950	25,950
TAXES & OPERATING ASSESSMENTS	1	0	1	1	-	-
OPERATING RENTALS AND LEASES	108,484	112,892	83,463	88,462	115,053	120,157
INSURANCE	15,723	15,723	16,866	28,360	28,373	28,373
UTILITY SERVICE	27,186	28,100	28,547	34,231	29,019	29,019
REPAIRS & MAINTENANCE	333,286	308,683	645,005	386,621	334,043	346,927
MISCELLANEOUS	38,084	28,404	36,241	32,609	32,310	32,310
OTHER SERVICES AND CHARGES	910,547	805,878	1,154,487	891,049	1,104,624	1,125,409
MACHINERY AND EQUIPMENT	-	-	385,888	-	-	-
CAPITAL OUTLAYS	-	-	385,888	-	-	-
INTERFUND LOANS (EXP)	-	-	88,764	120,735	121,935	122,963
DEBT SERVICE PRINCIPAL	-	-	88,764	120,735	121,935	122,963
INTEREST ON INTERFUND DEBT	-	-	5,409	4,237	2,892	1,864
DEBT SERVICE INTEREST/COSTS	-	-	5,409	4,237	2,892	1,864
TOTAL EXPENDITURE	5,079,858	5,157,849	5,972,132	5,603,530	6,332,473	6,401,956

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

Police Department - Capital Projects All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	-	152	2,459	3,144	-	-
SALARIES AND WAGES	-	152	2,459	3,144	-	-
PERSONNEL BENEFITS	-	66	1,068	1,310	-	-
PERSONNEL BENEFITS	-	66	1,068	1,310	-	-
REPAIRS & MAINTENANCE	-	78,468	267	28,586	100,000	-
MISCELLANEOUS	-	106	-	-	-	-
OTHER SERVICES AND CHARGES	-	78,574	267	28,586	100,000	-
MACHINERY AND EQUIPMENT	-	-	-	-	408,000	200,000
CAPITAL OUTLAYS	-	-	-	-	408,000	200,000
TOTAL EXPENDITURE	-	78,793	3,794	33,040	508,000	200,000

Department Budgets

For details regarding departmental capital projects, see the [2023-2024 Capital Budget and 2023-2028 Capital Facilities Plan](#).

Police Department - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-811 Police Administration	6,814,682	6,117,848	5,631,616	7,516,698	8,038,115	8,092,878
001-821 Patrol/Traffic Operations	13,422,324	13,478,512	12,931,098	13,663,094	15,872,525	16,492,044
001-822 Police Special Operations	385,332	469,085	730,925	632,729	314,068	319,618
001-823 Police Investigations	4,508,422	4,192,804	3,664,141	3,591,501	3,870,091	3,978,675
001-824 Police Off of Prof	700,563	700,486	641,085	808,545	1,114,269	1,138,756
001-825 Police Records Operations	1,357,771	1,404,098	1,370,836	1,414,299	1,682,246	1,746,387
001-826 Police Proactive Operations	1,570,306	1,672,549	1,647,127	1,647,526	1,181,890	1,253,409
General Fund	28,759,400	28,035,383	26,616,827	29,274,393	32,073,204	33,021,768
136-823 Police Investigations	-	-	148,491	122,837	251,000	251,000
Environmental Remediation	-	-	148,491	122,837	251,000	251,000
151-811 Police Administration	8,682	6,317	6,344	2,461	3,221	3,221
151-821 Patrol/Traffic Operations	28,787	34,783	24,296	25,193	30,000	30,000
Police Federal Equitable Share	37,469	41,100	30,641	27,654	33,221	33,221
152-811 Police Administration	3,310	3,310	2,204	2,204	1,099	1,099
152-823 Police Investigations	1,317	(401)	-	1,991	5,000	5,000
Asset Forfeiture /Drug Enforce.	4,627	2,910	2,204	4,194	6,099	6,099
153-811 Police Administration	618,108	265,847	240,140	307,439	245,940	245,940
153-821 Patrol/Traffic Operations	38,892	-	8,901	-	50,000	25,000
Criminal Justice	657,000	265,847	249,041	307,439	295,940	270,940
160-829 Police Dispatch Operations	5,079,858	5,157,849	5,972,132	5,603,530	6,332,473	6,401,956
Public Safety Dispatch	5,079,858	5,157,849	5,972,132	5,603,530	6,332,473	6,401,956
TOTAL EXPENDITURE	34,538,355	33,503,089	33,019,336	35,340,047	38,991,938	39,984,984

Group Descriptions

The Police Administration group includes the Police Chief, Deputy Chiefs, and department accounting.

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 Special Victims Unit.

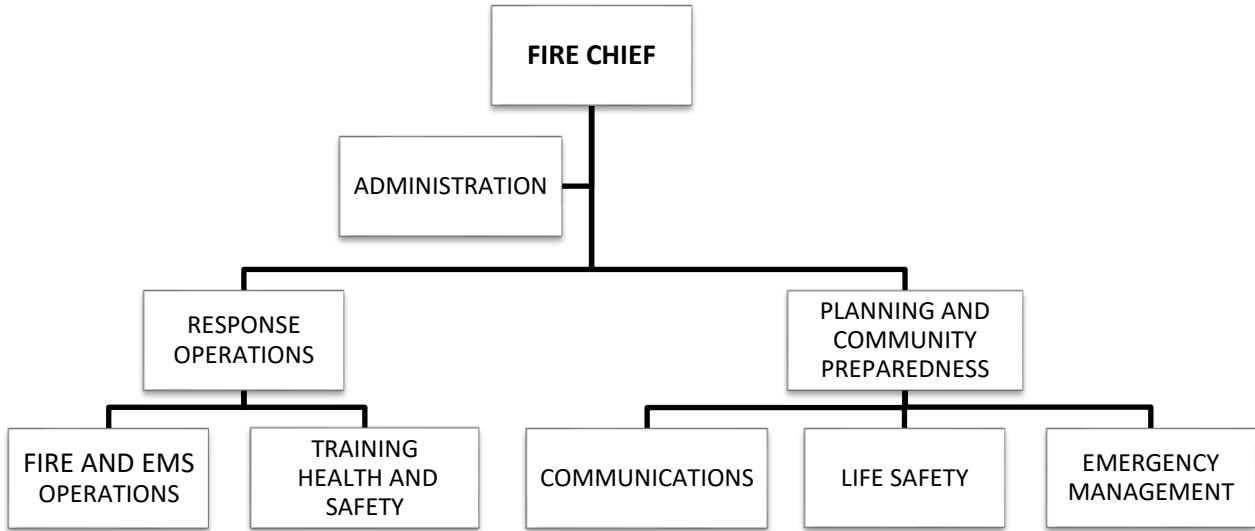
The Police Office of Professional Responsibility provides training, department certification, and internal affairs.

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.

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

Fire Department



Bellingham Fire Department Mission and Vision

Helping People Every Day

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

Description of Services

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

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

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

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

2023-2024 Work Plan

- Continue response to fire, emergency medical, and other service calls 24 hours a day.
- Continue disaster preparedness, community outreach, community paramedicine and fire prevention activities.
- Expand on duty resources for emergency medical responses.
- Continue to increase DEI efforts.
- Continue with two hiring processes each year with two lateral academies and two entry level academies each year.

Significant Changes to 2023-2024 Budget

The budget significantly expands capacity in the Fire Department to provide increased resources as demand for services increases in the community.

The budget adds a total of 16 firefighters over the biennium. Six will allow the fire department to professionalize District 8 (Marietta) operations, eliminating reliance on a dwindling volunteer pool. The other 10 will staff the City's second, full-time dedicated, basic life support ambulance, freeing up engine crews and better distributing call load.

In addition, the budget adds a battalion chief for administrative support, a captain to oversee emergency medical support training for basic and advanced life support crews and a logistics coordinator to distribute equipment and supplies.

Also included are several one-time expenses to provide for firefighter safety. This includes updated protective clothing for vegetation fires, updated equipment for the self-contained breathing apparatus, and station upgrades to prevent disease transmission and alerting systems that reduce the physical stress on firefighters.

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.

Department Budgets

Fire Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	867,972	841,394	974,921	1,074,444	1,058,000	1,108,000
LICENSES AND PERMITS	855	750	600	840	-	-
INTERGOVERNMENTAL REVENUE	4,138,866	3,564,947	4,461,243	2,322,262	3,148,029	3,148,029
CHARGES FOR GOODS AND SERVICES	9,411,764	10,576,899	10,676,829	15,440,902	15,443,680	16,148,051
MISCELLANEOUS REVENUE	40,789	38,224	39,589	39,275	-	-
NON REVENUES	-	-	856,433	1,500,000	-	-
OTHER FINANCING SOURCES	-	18,366	-	-	-	-
TOTAL REVENUE	14,460,247	15,040,579	17,009,615	20,377,723	19,649,709	20,404,080
NON-EXPENDITURES	110,221	110,221	123,848	123,848	123,848	123,848
SALARIES AND WAGES	21,033,362	21,527,767	22,820,410	25,898,160	25,027,697	27,638,993
PERSONNEL BENEFITS	6,159,172	6,662,129	6,595,473	7,896,089	7,710,873	8,482,126
SUPPLIES	1,235,399	1,082,735	2,148,186	1,487,284	1,629,374	1,342,589
OTHER SERVICES AND CHARGES	4,911,047	5,340,124	6,175,735	6,715,825	9,135,833	8,474,578
CAPITAL OUTLAYS	247,693	417,432	382,344	-	-	-
DEBT SERVICE PRINCIPAL	-	-	124,714	169,633	171,319	172,763
DEBT SERVICE INTEREST/COSTS	1,861	-	7,600	5,952	4,063	2,618
TOTAL EXPENDITURE	33,698,754	35,140,408	38,378,310	42,296,791	43,803,007	46,237,515

Fire Department - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	110,221	110,221	123,848	123,848	123,848	123,848
NON-EXPENDITURES	110,221	110,221	123,848	123,848	123,848	123,848
SALARIES AND WAGES	12,652,872	13,598,630	13,984,619	15,352,286	14,943,191	17,052,992
OVERTIME AND HAZARD DUTY	2,361,337	1,908,326	2,355,548	2,390,231	1,429,077	1,505,813
SALARIES AND WAGES	15,014,209	15,506,956	16,340,167	17,742,517	16,372,268	18,558,805
PERSONNEL BENEFITS	4,539,753	4,840,605	4,672,396	5,329,599	5,043,907	5,743,342
PERSONNEL BENEFITS	4,539,753	4,840,605	4,672,396	5,329,599	5,043,907	5,743,342
OFFICE AND OPERATING SUPPLIES	221,796	311,040	296,878	352,932	237,214	301,306
FUEL CONSUMED	89,797	70,412	118,791	168,649	74,748	74,748
SMALL TOOLS AND MINOR	528,488	358,106	1,367,130	382,226	721,477	327,599
SUPPLIES	840,081	739,558	1,782,799	903,807	1,033,439	703,653
PROFESSIONAL SERVICES	873,048	830,391	1,022,840	1,144,048	1,793,838	1,810,173
COMMUNICATION	235,534	242,274	199,340	240,905	268,138	272,818
TRAVEL	20,520	2,047	4,853	15,944	25,151	25,151
TAXES & OPERATING ASSESSMENTS	1	0	-	1	-	-
OPERATING RENTALS AND LEASES	853,419	1,341,145	1,983,625	2,066,520	2,803,260	2,547,485
INSURANCE	68,400	68,400	184,394	307,699	386,654	386,654
UTILITY SERVICE	32,665	34,087	32,114	43,994	49,167	48,331
REPAIRS & MAINTENANCE	586,118	598,865	138,397	218,301	663,285	173,285
MISCELLANEOUS	111,046	56,899	90,680	122,367	101,546	101,546
OTHER SERVICES AND CHARGES	2,780,750	3,174,108	3,656,244	4,159,778	6,091,038	5,365,443
INTEREST ON INTERFUND DEBT	1,861	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	1,861	-	-	-	-	-
TOTAL EXPENDITURE	23,286,873	24,371,448	26,575,453	28,259,549	28,664,500	30,495,091

Fire Department - Operating Public Safety Dispatch	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	1,091,284	1,167,401	1,225,370	1,301,501	1,447,714	1,502,038
OVERTIME AND HAZARD DUTY	119,007	106,559	119,553	169,181	163,901	170,181
SALARIES AND WAGES	1,210,291	1,273,960	1,344,923	1,470,682	1,611,615	1,672,219
PERSONNEL BENEFITS	504,647	522,822	554,191	608,081	607,414	622,714
PERSONNEL BENEFITS	504,647	522,822	554,191	608,081	607,414	622,714
OFFICE AND OPERATING SUPPLIES	8,498	6,598	6,603	3,141	4,111	4,111
SMALL TOOLS AND MINOR	5,336	1,369	13,071	176,181	33,495	76,495
Inter Fund Billing	-	-	-	1,788	-	-
SUPPLIES	13,834	7,967	19,673	181,111	37,606	80,606
PROFESSIONAL SERVICES	18,868	23,265	118,867	123,039	228,455	229,230
COMMUNICATION	46,387	47,340	45,582	47,871	59,644	59,873
TRAVEL	6,702	2,133	-	1,054	8,174	8,174
OPERATING RENTALS AND LEASES	21,406	23,373	24,612	29,409	27,374	28,569
INSURANCE	-	-	8,497	14,287	14,293	14,293
REPAIRS & MAINTENANCE	16,225	54,266	155,342	44,212	137,532	137,532
MISCELLANEOUS	10,090	5,599	1,039	2,412	9,058	9,058
OTHER SERVICES AND CHARGES	119,678	155,975	353,939	262,283	484,531	486,729
MACHINERY AND EQUIPMENT	-	-	382,344	-	-	-
CAPITAL OUTLAYS	-	-	382,344	-	-	-
INTERFUND LOANS (EXP)	-	-	124,714	169,633	171,319	172,763
DEBT SERVICE PRINCIPAL	-	-	124,714	169,633	171,319	172,763
INTEREST ON INTERFUND DEBT	-	-	7,600	5,952	4,063	2,618
DEBT SERVICE INTEREST/COSTS	-	-	7,600	5,952	4,063	2,618
TOTAL EXPENDITURE	1,848,449	1,960,723	2,787,383	2,697,742	2,916,547	3,037,649

Fire Department - Operating Medic One	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	4,257,320	4,231,683	4,617,124	6,008,667	6,927,679	7,285,305
OVERTIME AND HAZARD DUTY	551,542	515,169	518,197	676,295	116,135	122,665
SALARIES AND WAGES	4,808,862	4,746,851	5,135,321	6,684,961	7,043,814	7,407,970
PERSONNEL BENEFITS	1,114,772	1,298,703	1,368,887	1,958,409	2,059,552	2,116,070
PERSONNEL BENEFITS	1,114,772	1,298,703	1,368,887	1,958,409	2,059,552	2,116,070
OFFICE AND OPERATING SUPPLIES	252,876	284,018	291,448	312,625	494,329	494,329
FUEL CONSUMED	43,685	32,392	43,819	68,940	55,000	55,000
SMALL TOOLS AND MINOR	84,923	18,799	10,447	20,802	9,000	9,000
SUPPLIES	381,484	335,210	345,713	402,367	558,329	558,329
PROFESSIONAL SERVICES	719,879	649,371	630,698	633,692	765,556	771,931
COMMUNICATION	27,424	29,394	29,227	31,286	31,433	31,773
TRAVEL	7,421	3,173	1,879	7,754	3,500	3,500
TAXES & OPERATING ASSESSMENTS	19	19	19	19	20	20
OPERATING RENTALS AND LEASES	126,544	127,513	427,093	422,165	541,740	547,167
INSURANCE	14,122	14,122	21,931	36,928	36,767	36,767
UTILITY SERVICE	10,149	12,488	20,189	21,585	12,817	12,817
REPAIRS & MAINTENANCE	165,472	303,136	20,760	22,788	26,000	26,000
MISCELLANEOUS	939,589	870,825	1,013,758	1,117,545	1,142,431	1,192,431
OTHER SERVICES AND CHARGES	2,010,620	2,010,041	2,165,553	2,293,763	2,560,265	2,622,406
MACHINERY AND EQUIPMENT	84,856	417,432	-	-	-	-
CAPITAL OUTLAYS	84,856	417,432	-	-	-	-
TOTAL EXPENDITURE	8,400,595	8,808,237	9,015,474	11,339,500	12,221,960	12,704,774

Department Budgets

Fire Department - Capital Projects All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	-	-	1,028	2,174	-	-
SALARIES AND WAGES	-	-	1,028	2,174	-	-
PERSONNEL BENEFITS	-	-	431	912	-	-
PERSONNEL BENEFITS	-	-	431	912	-	-
REPAIRS & MAINTENANCE	-	-	14,553	193,504	-	-
OTHER SERVICES AND CHARGES	-	-	14,553	193,504	-	-
MACHINERY AND EQUIPMENT	-	-	-	-	147,000	-
CAPITAL OUTLAYS	-	-	-	-	147,000	-
TOTAL EXPENDITURE	-	-	16,011	196,589	147,000	-

For details regarding departmental capital projects, see the [2023-2024 Capital Budget and 2023-2028 Capital Facilities Plan](#).

Fire Department - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	ACTUAL FY2022	ADOPTED FY2023	ADOPTED FY2024
001-711 Fire Administration	1,970,912	1,845,878	1,676,315	2,055,802	2,869,129	2,933,486
001-721 Fire Operations	19,300,673	19,735,075	22,657,934	22,939,449	22,658,322	24,230,215
001-722 Fire Life Safety Operations	546,241	542,399	483,694	586,093	717,376	747,877
001-723 Fire Dept Training	1,059,101	1,133,740	1,204,720	2,012,660	1,697,325	1,768,801
001-724 Emergency Medical	-	-	-	-	155,617	161,848
001-726 Emergency Management	409,946	1,114,356	552,791	665,546	566,731	652,865
General Fund	23,286,873	24,371,448	26,575,453	28,259,549	28,664,500	30,495,091
141-711 Fire Administration	162,837	-	-	-	-	-
1st 1/4% REET	162,837	-	-	-	-	-
160-729 Fire/EMS Dispatch	1,848,449	1,960,723	2,787,383	2,697,742	2,916,547	3,037,649
Public Safety Dispatch	1,848,449	1,960,723	2,787,383	2,697,742	2,916,547	3,037,649
470-724 Emergency Medical	8,400,595	8,808,237	9,015,474	11,339,500	12,221,960	12,704,774
Medic One	8,400,595	8,808,237	9,015,474	11,339,500	12,221,960	12,704,774
TOTAL EXPENDITURE	33,698,754	35,140,408	38,378,310	42,296,791	43,803,007	46,237,515

Group Descriptions

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

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

The Fire Life Safety Operations group accounts for fire prevention activities such as plan review and inspections of new construction, compliance inspections of existing buildings and business, and the investigations of fires for origin and cause. Revenue in this group comes from building inspection fees and permit fees for fireworks and other hazardous operations.

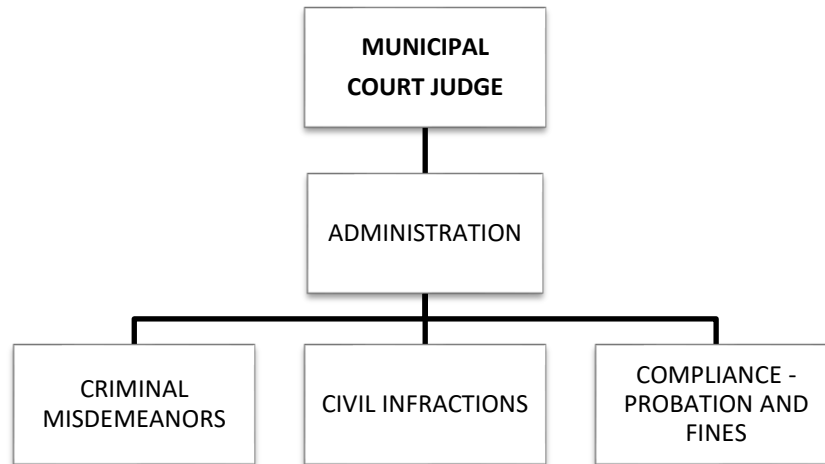
The Fire Department Training Operations group accounts for the costs associated with initial and ongoing department personnel training and development.

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

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

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

Municipal Court



Departmental Mission

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

Description of Services

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

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

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.

2023-2024 Work Plan

- Reopen public front counter service.
- Possible expansion of therapeutic courts.
- Processing all incoming case filings.
- Hold hearings on cases filed
- Process backlog of held warrants, jury trials, and pending cases.

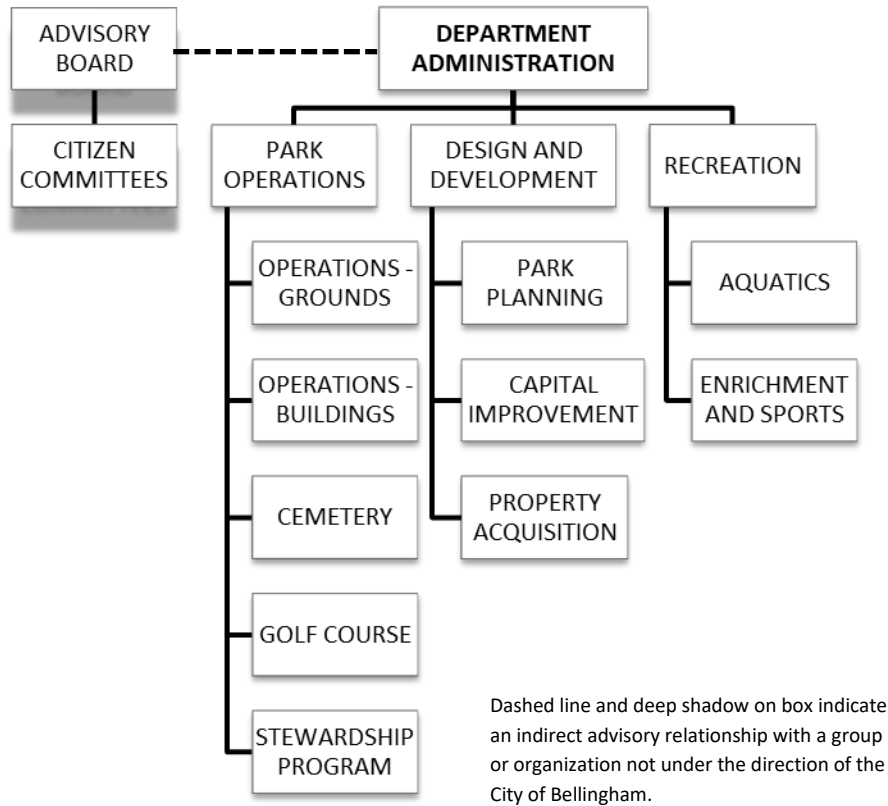
Budget Summary

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 - Operating	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
INTERGOVERNMENTAL REVENUE	51,490	61,056	590	38,000	-	-
CHARGES FOR GOODS AND SERVICES	301,609	267,665	521,438	232,734	665,000	665,000
FINES AND PENALTIES	587,830	371,526	295,725	283,366	401,900	465,000
MISCELLANEOUS REVENUE	42,426	30,150	27,232	20,108	25,000	25,000
TOTAL REVENUE	983,355	730,398	844,985	574,208	1,091,900	1,155,000
NON-EXPENDITURES	-	-	1,237	1,237	1,237	1,237
SALARIES AND WAGES	1,075,754	1,071,912	871,087	946,625	1,312,572	1,378,534
PERSONNEL BENEFITS	549,408	547,337	408,911	433,800	610,457	629,986
SUPPLIES	46,244	42,388	14,533	69,000	29,865	29,865
OTHER SERVICES AND CHARGES	669,839	591,300	665,984	965,603	1,010,483	1,054,738
CAPITAL OUTLAYS	-	-	-	28,282	-	-
TOTAL EXPENDITURE	2,341,245	2,252,938	1,961,751	2,444,548	2,964,614	3,094,360

Department Budgets - Recreation and Culture

Parks and Recreation Department



Departmental Mission

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

Description of Services

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

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

2023-2024 Work Plan

- Complete Civic Complex feasibility study and formulate long-term strategy.
- Move Park Operations to City Operations Center and redevelop Woburn site.
- Improve Bayview Cemetery infrastructure plan for expansion.
- Continue public engagement for recreational facilities and increased access.
- Develop a feasibility and site plan for Bakerview Neighborhood Park that includes a housing project.
- Ensure private development implements Parks, Recreation and Open Space plan.

Significant Changes to 2023-2024 Budget

The 2023-2024 Biennial Budget expands resources for maintenance and repair of the City's extensive park and trail system. This includes converting part-time and seasonal staff to full-time, the addition of a dedicated two-person construction crew to quickly make needed repairs without relying on outside contractors, increased staff for managing projects and maintenance and a new Stewardship Program to expand volunteer opportunities.

The Capital Budget funds the construction of Cordata Community Park – Phase 2, the Sunset Pond Loop Trail, development of the Pier at Little Squalicum Park, citywide acquisitions, and many other projects. More information can be found in the [Capital Plan](#).

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 - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	5,100,154	5,102,181	5,282,698	5,448,023	5,353,548	5,353,548
LICENSES AND PERMITS	7,330	4,040	8,012	10,774	1,000	1,000
INTERGOVERNMENTAL REVENUE	541,308	620,333	944,295	70,231	600,000	615,000
CHARGES FOR GOODS AND SERVICES	4,898,513	3,715,735	5,874,245	5,199,988	5,053,000	5,053,000
FINES AND PENALTIES	53	82	(46)	13	-	-
MISCELLANEOUS REVENUE	651,825	313,442	474,048	668,194	625,669	625,669
NON REVENUES	-	603,629	839,935	315,353	876,503	886,503
OTHER FINANCING SOURCES	44,573	44,000	44,000	44,000	44,000	44,000
TOTAL REVENUE	11,243,755	10,403,442	13,467,186	11,756,577	12,553,720	12,578,720
NON-EXPENDITURES	510,573	-	168,545	251,545	168,545	168,545
SALARIES AND WAGES	4,352,341	4,210,574	4,311,879	5,207,371	6,715,419	7,054,687
PERSONNEL BENEFITS	2,112,887	2,163,299	1,939,776	2,381,921	3,230,799	3,328,192
SUPPLIES	748,333	789,864	780,785	809,547	1,088,461	963,505
OTHER SERVICES AND CHARGES	5,159,654	4,777,306	5,090,531	6,279,191	6,904,751	6,297,045
CAPITAL OUTLAYS	6,123,044	8,016,376	3,199,733	2,675,043	-	-
DEBT SERVICE PRINCIPAL	-	603,629	2,092,450	24,985	570,000	580,000
DEBT SERVICE INTEREST/COSTS	29,547	16,703	2,838	-	30,000	30,000
TOTAL EXPENDITURE	19,036,378	20,577,752	17,586,537	17,629,604	18,707,976	18,421,974

Department Budgets

Parks & Recreation - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	168,545	168,545	168,545	168,545
NON-EXPENDITURES	-	-	168,545	168,545	168,545	168,545
SALARIES AND WAGES	3,522,833	3,417,021	3,492,740	4,256,658	5,266,464	5,527,944
OVERTIME AND HAZARD DUTY	57,788	29,388	39,892	69,856	65,632	68,965
SALARIES AND WAGES	3,580,620	3,446,408	3,532,632	4,326,515	5,332,096	5,596,909
PERSONNEL BENEFITS	1,735,408	1,751,453	1,557,776	1,943,810	2,507,140	2,582,048
PERSONNEL BENEFITS	1,735,408	1,751,453	1,557,776	1,943,810	2,507,140	2,582,048
OFFICE AND OPERATING SUPPLIES	334,165	340,157	281,892	385,277	445,254	405,798
FUEL CONSUMED	63,144	49,252	72,270	98,545	67,195	67,195
PURCHASES FOR RESALE	2,509	84	-	-	4,000	4,000
SMALL TOOLS AND MINOR	97,162	76,438	57,025	82,171	138,166	62,666
Inter Fund Billing	-	-	-	571	-	-
SUPPLIES	496,981	465,931	411,187	566,564	654,615	539,659
PROFESSIONAL SERVICES	371,790	240,609	476,056	580,793	1,006,245	1,028,312
COMMUNICATION	52,826	64,359	41,642	54,008	63,914	65,612
TRAVEL	4,895	263	1,573	3,158	4,760	4,760
TAXES & OPERATING ASSESSMENTS	15,232	15,313	8,914	14,930	5,944	5,944
OPERATING RENTALS AND LEASES	1,239,583	1,297,334	1,384,553	1,437,623	2,052,355	1,678,301
INSURANCE	171,240	171,240	122,999	205,374	189,756	189,756
UTILITY SERVICE	655,544	603,124	721,808	886,147	676,915	615,415
REPAIRS & MAINTENANCE	491,386	478,781	28,055	31,108	20,032	20,032
MISCELLANEOUS	93,962	51,897	56,757	96,382	65,286	64,386
OTHER SERVICES AND CHARGES	3,096,457	2,922,921	2,842,359	3,309,522	4,085,206	3,672,518
MACHINERY AND EQUIPMENT	-	47,103	-	-	-	-
CAPITAL OUTLAYS	-	47,103	-	-	-	-
TOTAL EXPENDITURE	8,909,466	8,633,816	8,512,498	10,314,956	12,747,602	12,559,680

For details regarding departmental capital projects, see the [2023-2024 Capital Budget and 2023-2028 Capital Facilities Plan](#).

Parks & Recreation - Capital Projects All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	8,926	19,316	38,472	104,139	-	-
SALARIES AND WAGES	8,926	19,316	38,472	104,139	-	-
PERSONNEL BENEFITS	3,936	8,460	15,436	41,864	-	-
PERSONNEL BENEFITS	3,936	8,460	15,436	41,864	-	-
OFFICE AND OPERATING SUPPLIES	-	570	-	-	190,000	225,000
SUPPLIES	-	570	-	-	190,000	225,000
PROFESSIONAL SERVICES	61,120	51,414	119,062	245,661	100,000	160,000
REPAIRS & MAINTENANCE	-	-	-	-	1,950,000	1,175,000
MISCELLANEOUS	33,084	39,346	8,457	8,032	-	-
OTHER SERVICES AND CHARGES	94,204	90,760	127,519	253,693	2,050,000	1,335,000
LAND	-	-	-	-	2,600,000	2,600,000
BUILDINGS AND STRUCTURES	-	-	658	46,481	-	-
OTHER IMPROVEMENTS	-	-	71,106	216,777	2,285,000	1,135,000
CONSTRUCTION OF FIXED ASSETS	273	143,628	541,110	648,745	11,000,000	8,754,300
CAPITAL OUTLAYS	273	143,628	612,874	912,003	15,885,000	12,489,300
TOTAL EXPENDITURE	107,339	262,734	794,301	1,311,699	18,125,000	14,049,300

Parks & Recreation - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-411 Parks and Recreation Admin	933,281	904,446	908,798	1,066,574	1,384,013	1,419,557
001-421 Parks Operations Managemen	371,104	381,963	475,943	646,861	905,663	939,067
001-422 Parks Grounds	1,769,249	2,053,606	1,542,092	1,801,557	2,087,903	1,832,079
001-423 Parks Buildings	2,006,587	1,898,649	1,774,608	2,128,517	2,609,376	2,544,195
001-431 Athletic Facilities	669,212	609,025	633,103	822,770	935,360	797,536
001-435 Recreation Aquatics	1,820,507	1,648,984	1,917,826	2,118,793	2,369,791	2,477,599
001-436 Sports and Enrichment	1,048,024	921,248	1,035,824	1,372,255	1,694,130	1,760,127
001-471 Parks Design & Developmen	291,502	215,895	224,304	357,629	761,366	789,522
General Fund	8,909,466	8,633,816	8,512,498	10,314,956	12,747,602	12,559,680
134-472 Parks Capital Improvement	14,179	-	-	-	-	-
CLOSED Olympic - Whatcom Fall Pk	14,179	-	-	-	-	-
136-471 Parks Design & Developmen	17,758	17,758	48,735	48,735	24,809	24,809
136-472 Parks Capital Improvement	5,661	2,727	-	-	-	-
Environmental Remediation	23,419	20,485	48,735	48,735	24,809	24,809
141-422 Parks Grounds	13,228	16,671	-	-	-	-
141-423 Parks Buildings	78,314	27,623	90,177	11,167	-	-
141-431 Athletic Facilities	106,966	104,382	123,654	147,491	-	-
141-472 Parks Capital Improvement	942,257	66,130	621	-	-	-
1st 1/4% REET	1,140,765	214,805	214,452	158,658	-	-
142-422 Parks Grounds	-	-	-	4,832	-	-
142-423 Parks Buildings	256,195	239,017	173,055	341,349	-	-
142-472 Parks Capital Improvement	297	-	460,000	-	-	-
2nd 1/4% REET	256,492	239,017	633,055	346,181	-	-
173-421 Parks Operations Managemen	-	-	-	-	15,400	8,100
173-422 Parks Grounds	417,261	362,065	410,427	513,976	1,743,272	1,763,476
173-423 Parks Buildings	160,164	222,005	320,781	419,417	183,767	144,356
173-471 Parks Design & Developmen	77,123	77,122	122,185	122,185	282,801	286,851
173-472 Parks Capital Improvement	4,493,068	6,249,886	2,199,052	2,427,041	841,122	855,090
Greenways III	5,147,615	6,911,077	3,052,445	3,482,620	3,066,362	3,057,874
177-423 Parks Buildings	1,905	12,161	3,116	75,511	259,418	269,146
177-471 Parks Design & Developmen	27,562	27,868	51,925	57,069	67,704	67,704
177-472 Parks Capital Improvement	1,841,734	2,842,399	1,708,161	724,849	116,218	116,218
Park Impact	1,871,202	2,882,428	1,763,202	857,429	443,339	453,068
456-425 Parks Cemetery	377,180	447,197	391,613	458,521	457,255	466,915
Cemetery	377,180	447,197	391,613	458,521	457,255	466,915
460-426 Parks Golf Course	1,282,266	1,215,132	1,495,444	1,953,405	1,968,609	1,859,629
Golf Course	1,282,266	1,215,132	1,495,444	1,953,405	1,968,609	1,859,629
701-471 Parks Design & Developmen	13,794	13,794	1,475,092	9,099	-	-
Greenways Maintenance Endowmnt	13,794	13,794	1,475,092	9,099	-	-
TOTAL EXPENDITURE	19,036,378	20,577,752	17,586,537	17,629,604	18,707,976	18,421,974

Group Descriptions

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

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

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

Department Budgets

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.

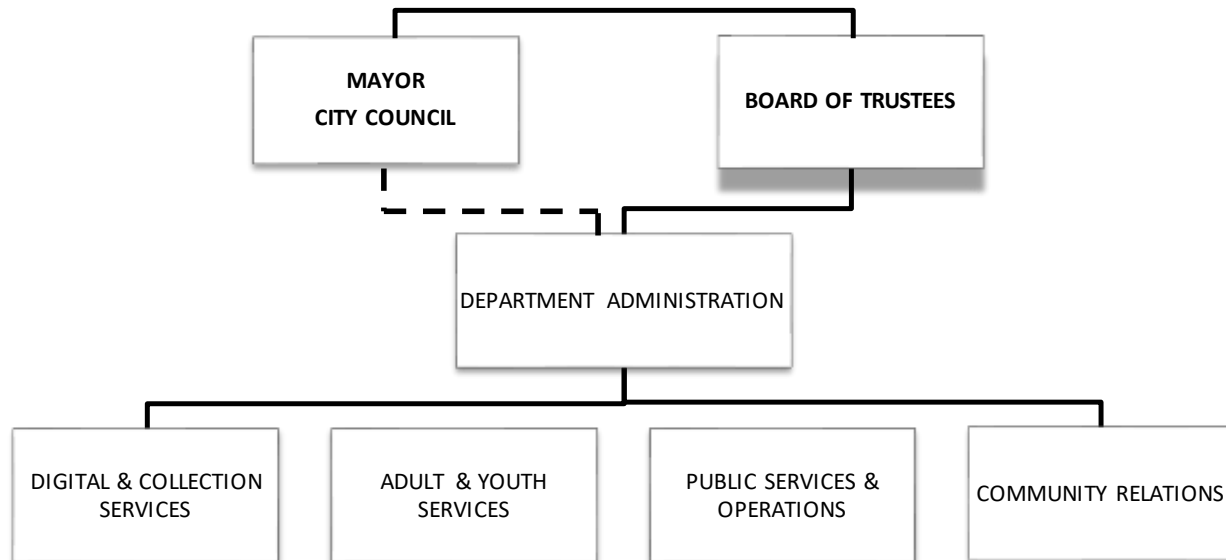
The Recreation Aquatics group operates the Arne Hanna Aquatic Center.

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



Dashed line indicates an advisory relationship.

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

Bellingham Public Library Mission

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

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

Description of Services

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

The Bellingham Public Library provides services in three library locations, and on three college campuses and drop boxes in various 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

Department Budgets

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

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

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

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

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

2023-2024 Work Plan

- Design and implement Bellis Fair Mall branch pilot; continue to explore long term branch opportunities on the north side of Bellingham.
- In collaboration with Public Works and ITSD, complete HVAC upgrade and interior renovation of the Central Library.
- Hire and onboard new Library staff.

Significant Changes to 2023-2024 Budget

The budget adds level of service increases in facilities, materials, and staffing. In facilities, the budget authorizes a new pilot branch at Bellis Fair Mall and funding to complete the remodel of the downtown central library. In staffing, it makes many part-time temporary positions permanent and adds a new Head of Public Service. Finally, in materials it increases the budget for digital media by \$90,000.

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 - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
INTERGOVERNMENTAL REVENUE	-	5,374	5,626	-	-	-
CHARGES FOR GOODS AND SERVICES	25,776	5,438	2,694	9,281	16,100	16,100
FINES AND PENALTIES	45,808	749	457	774	-	-
MISCELLANEOUS REVENUE	87,729	137,232	68,210	408,675	170,000	170,000
TOTAL REVENUE	159,313	148,794	76,987	418,730	186,100	186,100
NON-EXPENDITURES	-	-	42,205	42,205	42,205	42,205
SALARIES AND WAGES	2,340,215	2,333,500	2,381,222	2,663,998	3,233,746	3,424,617
PERSONNEL BENEFITS	1,097,664	1,118,933	1,058,575	1,232,727	1,590,178	1,693,633
SUPPLIES	689,588	721,733	874,593	535,268	745,162	500,162
OTHER SERVICES AND CHARGES	1,065,325	1,047,129	1,064,768	1,662,807	2,084,870	2,027,012
CAPITAL OUTLAYS	-	186,513	-	29,991	-	-
TOTAL EXPENDITURE	5,192,792	5,407,808	5,421,363	6,166,996	7,696,161	7,687,629

Department Budgets

Library - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	42,205	42,205	42,205	42,205
NON-EXPENDITURES	-	-	42,205	42,205	42,205	42,205
SALARIES AND WAGES	2,334,187	2,333,151	2,381,222	2,663,149	3,233,746	3,424,617
OVERTIME AND HAZARD DUTY	6,028	348	-	850	-	-
SALARIES AND WAGES	2,340,215	2,333,500	2,381,222	2,663,998	3,233,746	3,424,617
PERSONNEL BENEFITS	1,097,664	1,118,933	1,058,575	1,232,727	1,590,178	1,693,633
PERSONNEL BENEFITS	1,097,664	1,118,933	1,058,575	1,232,727	1,590,178	1,693,633
OFFICE AND OPERATING SUPPLIES	644,294	688,510	630,235	451,700	412,918	417,918
FUEL CONSUMED	2,194	738	1,498	2,772	2,122	2,122
SMALL TOOLS AND MINOR	13,648	24,202	28,514	59,563	280,122	30,122
SUPPLIES	660,136	713,450	660,247	514,034	695,162	450,162
PROFESSIONAL SERVICES	111,352	141,457	113,038	655,512	1,021,633	992,816
COMMUNICATION	48,981	43,753	42,528	84,091	56,779	58,349
TRAVEL	5,734	1,192	218	7,461	3,461	3,461
TAXES & OPERATING ASSESSMENTS	291	69	9	97	721	721
OPERATING RENTALS AND LEASES	601,667	626,927	635,767	667,032	794,891	829,470
INSURANCE	42,850	42,850	69,748	116,623	98,704	98,704
UTILITY SERVICE	12,658	9,310	8,584	12,707	11,263	11,263
REPAIRS & MAINTENANCE	207,654	144,625	154,051	26,400	73,933	8,745
MISCELLANEOUS	24,236	17,975	18,162	18,368	23,484	23,484
OTHER SERVICES AND CHARGES	1,055,423	1,028,158	1,042,106	1,588,290	2,084,870	2,027,012
MACHINERY AND EQUIPMENT	-	186,513	-	29,991	-	-
CAPITAL OUTLAYS	-	186,513	-	29,991	-	-
TOTAL EXPENDITURE	5,153,438	5,380,554	5,184,354	6,071,245	7,646,160	7,637,629

Library - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-191 Library Administration	908,314	926,519	1,074,088	1,288,917	2,032,203	1,707,947
001-193 Library Services	3,665,146	3,667,022	3,491,997	4,122,244	4,938,082	5,219,228
001-195 Library Facilities	579,978	787,012	618,270	660,084	675,876	710,454
General Fund	5,153,438	5,380,554	5,184,354	6,071,245	7,646,160	7,637,629
126-191 Library Administration	17,823	23,007	216,609	70,001	-	-
126-193 Library Services	21,531	4,247	20,400	25,750	50,000	50,000
Library Gift	39,354	27,254	237,008	95,751	50,000	50,000
TOTAL EXPENDITURE	5,192,792	5,407,808	5,421,363	6,166,996	7,696,161	7,687,629

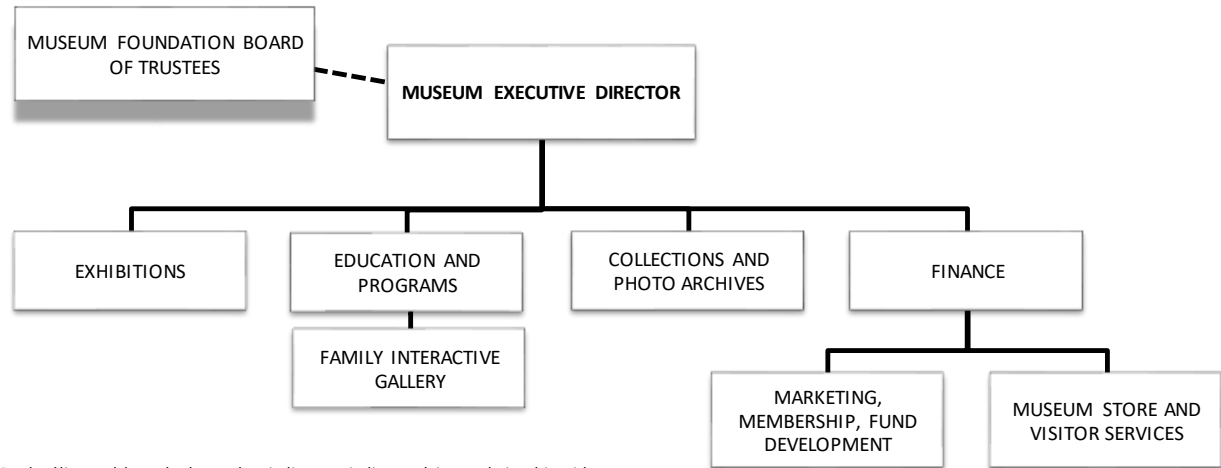
Group Descriptions

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

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

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

Museum



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

Whatcom Museum Mission Statement

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

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

Description of Services

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

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

Department Budgets

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

2023-2024 Work Plan

- Develop an updated Operating Agreement between the COB and Museum Foundation to implement a services agreement.
- Continue to work on updates to the People of the Sea and Cedar gallery through the end of 2023 under the terms of the NEH grant.
- Begin first phase of a 2-3 year project relocating Photo Archives to the first floor of the Syre building.
- Continue to provide relevant exhibitions and programs in museum buildings in 2023 and 2024.

Budget Summary

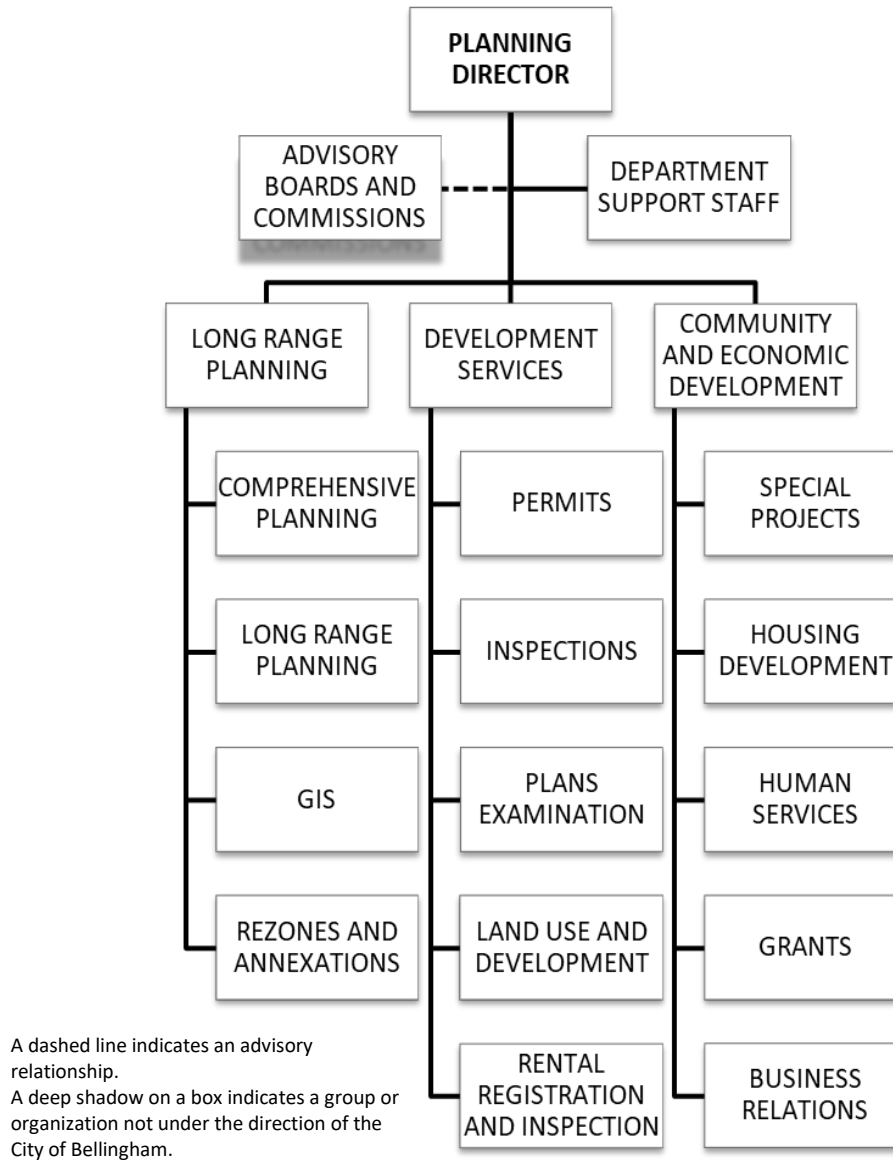
Support for the Whatcom Museum is provided out of the General Fund.

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

Museum - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
INTERGOVERNMENTAL REVENUE	4,649	997	-	-	5,000	5,000
TOTAL REVENUE	4,649	997	-	-	5,000	5,000
NON-EXPENDITURES	-	-	46,347	46,347	46,347	46,347
SALARIES AND WAGES	396,277	293,260	307,736	336,889	343,957	355,263
PERSONNEL BENEFITS	194,469	148,609	141,580	149,383	156,153	159,968
SUPPLIES	3,981	6,028	3,820	4,821	10,000	10,000
OTHER SERVICES AND CHARGES	756,059	903,529	863,462	926,214	1,056,726	1,097,256
TOTAL EXPENDITURE	1,350,786	1,351,427	1,362,946	1,463,654	1,613,183	1,668,833

Department Budgets - Planning and Community Development

Planning & Community Development Department



Planning and Community Development Department Mission

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

Development Services Division: Contribute to a safe, dynamic and livable community by maintaining a Permit Center offering fair, consistent, and timely customer assistance; providing a unified regulatory process; and providing efficient, technically competent plan review, permitting, and inspection services to ensure that buildings and construction meet adopted City codes and standards.

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

Description of Services

Long Range Planning Division

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

Development Services Division

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

Community and Economic Development Division

- Plan, procure funding for, and coordinate community planning, capital projects, tourism, arts, economic development, affordable housing, and human service initiatives.

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

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

2023-2024 Work Plan

- Affordable housing and housing availability.
- Comprehensive Plan update.
- Employee recruitments.
- Key performance indicators.

Significant Changes to 2023-2024 Budget

The budget adds funding:

- To support the development of the 2025 Comprehensive Plan;
- for the development of affordable housing units, including a focus on families with children; and
- additional planning staff to help streamline the review of development projects and gain efficiencies in the processing of permits.

Budget Summary

Planning Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	5,875,773	4,902,353	6,852,284	10,058,448	10,170,222	10,385,660
LICENSES AND PERMITS	2,263,057	1,819,199	2,336,209	2,273,816	1,678,244	1,678,244
INTERGOVERNMENTAL REVENUE	1,233,863	1,007,522	3,056,122	2,442,217	5,565,000	1,565,000
CHARGES FOR GOODS AND SERVICES	2,610,014	1,767,687	2,067,754	4,088,565	3,953,487	3,984,571
FINES AND PENALTIES	1,601	75	3,475	4,402	-	-
MISCELLANEOUS REVENUE	288,563	252,519	269,276	263,851	124,119	124,119
OTHER FINANCING SOURCES	-	-	553,728	-	-	-
TOTAL REVENUE	12,272,871	9,749,356	15,138,847	19,131,300	21,491,071	17,737,593
NON-EXPENDITURES	-	-	21,016	21,016	21,016	21,016
SALARIES AND WAGES	3,487,633	3,726,426	3,784,617	4,102,265	5,097,745	5,402,390
PERSONNEL BENEFITS	1,635,094	1,731,823	1,664,316	1,742,414	2,142,786	2,234,229
SUPPLIES	72,431	23,341	53,591	69,655	69,652	69,652
OTHER SERVICES AND CHARGES	6,769,578	7,987,284	12,854,715	13,638,907	27,822,013	15,448,421
TOTAL EXPENDITURE	11,964,736	13,468,875	18,378,255	19,574,257	35,153,212	23,175,708

Department Budgets

Planning Department - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	10,743	10,743	10,743	10,743
NON-EXPENDITURES	-	-	10,743	10,743	10,743	10,743
SALARIES AND WAGES	1,484,759	1,430,799	1,335,484	1,503,154	1,697,497	1,760,260
OVERTIME AND HAZARD DUTY	85	-	-	95	-	-
SALARIES AND WAGES	1,484,844	1,430,799	1,335,484	1,503,249	1,697,497	1,760,260
PERSONNEL BENEFITS	675,812	610,213	485,862	501,581	707,933	727,420
PERSONNEL BENEFITS	675,812	610,213	485,862	501,581	707,933	727,420
OFFICE AND OPERATING SUPPLIES	27,858	13,580	30,292	20,829	9,116	9,116
FUEL CONSUMED	25	-	-	-	-	-
SMALL TOOLS AND MINOR	30,276	(1,727)	871	7,477	2,486	2,486
SUPPLIES	58,159	11,853	31,162	28,307	11,602	11,602
PROFESSIONAL SERVICES	899,666	906,174	1,272,641	2,085,960	2,677,157	2,281,532
COMMUNICATION	39,132	36,562	23,592	33,342	17,931	18,852
TRAVEL	12,408	-	365	6,677	9,339	9,339
TAXES & OPERATING ASSESSMENTS	47	35	25	5	-	-
OPERATING RENTALS AND LEASES	102,226	105,135	109,762	112,351	118,790	124,319
INSURANCE	98,499	98,499	17,696	30,244	26,195	26,195
UTILITY SERVICE	4,191	4,531	3,975	(313)	-	-
REPAIRS & MAINTENANCE	46,277	16,355	7,139	14,703	29,427	31,927
MISCELLANEOUS	12,751	4,741	6,496	15,196	10,068	10,068
OTHER SERVICES AND CHARGES	1,215,196	1,172,033	1,441,691	2,298,165	2,888,907	2,502,232
TOTAL EXPENDITURE	3,434,011	3,224,899	3,304,942	4,342,044	5,316,682	5,012,256

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 Department - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-521 Community Development	895,402	732,684	1,120,512	1,817,171	2,069,084	1,637,190
001-526 Economic Development	628,803	678,323	653,203	882,471	1,193,302	1,183,166
001-531 Planning Services	1,909,805	1,813,893	1,531,228	1,669,829	2,054,295	2,191,900
General Fund	3,434,011	3,224,899	3,304,942	4,369,471	5,316,682	5,012,256
142-521 Community Development	-	-	591,725	73,966	-	-
2nd 1/4% REET	-	-	591,725	73,966	-	-
180-522 Tourism Activities and	1,700,915	1,702,556	1,240,731	1,125,271	2,092,540	2,093,558
Tourism	1,700,915	1,702,556	1,240,731	1,125,271	2,092,540	2,093,558
181-521 Community Development	1,590,125	3,571,848	5,699,104	7,554,249	11,687,643	4,167,355
Low Income Housing	1,590,125	3,571,848	5,699,104	7,554,249	11,687,643	4,167,355
182-521 Community Development	-	-	24,975	461,154	4,250,863	3,366,380
Affordable Housing Sales tax	-	-	24,975	461,154	4,250,863	3,366,380
183-522 Tourism Activities and	-	-	-	-	1,200,000	1,300,000
Tourism Promotion Area	-	-	-	-	1,200,000	1,300,000
190-521 Community Development	1,568,730	1,038,550	1,872,959	1,538,040	2,228,049	1,078,049
Community Development Block Grant	1,568,730	1,038,550	1,872,959	1,538,040	2,228,049	1,078,049
191-521 Community Development	455,174	391,469	2,048,867	433,779	840,000	840,000
Home Investment Partnership Grant	455,174	391,469	2,048,867	433,779	840,000	840,000
192-521 Community Development	-	-	-	700	2,400,000	-
HUD Home Subfund	-	-	-	700	2,400,000	-
475-541 Building Services	3,023,159	3,300,929	3,351,679	3,881,023	4,793,478	4,962,938
475-542 Rental Inspection Services	192,622	238,625	243,272	136,604	343,959	355,173
Development Services	3,215,782	3,539,554	3,594,951	4,017,627	5,137,436	5,318,110
TOTAL EXPENDITURE	11,964,736	13,468,875	18,378,255	19,574,257	35,153,212	23,175,708

Group Descriptions

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

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

The Rental Services Group provides rental registration and inspection services.

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

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

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

Department Budgets

Hearing Examiner

Hearing Examiner Mission

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

Description of Services

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

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

Budget Summary

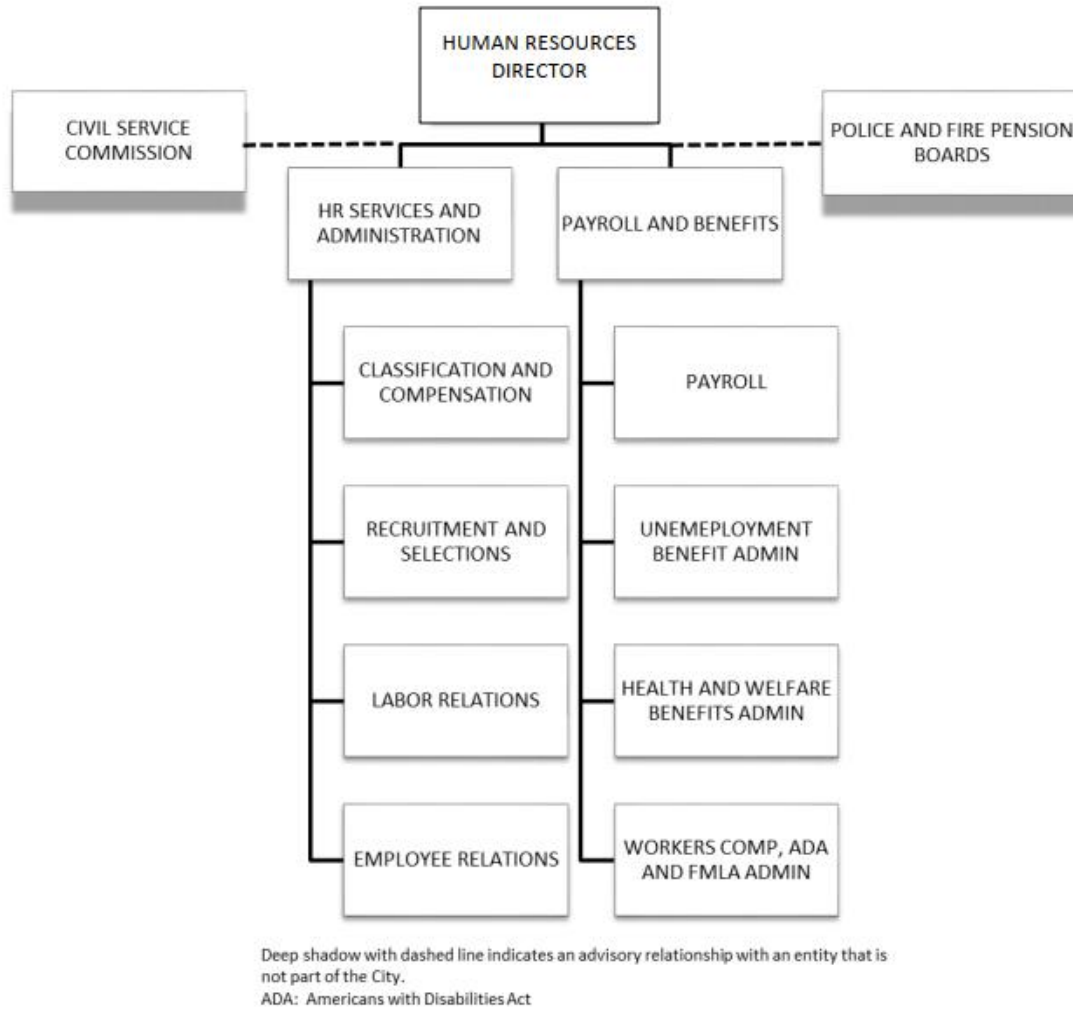
The Hearing Examiner's office operates entirely out of the General Fund.

The City contracts for hearing examiner services.

Hearing Examiner - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
CHARGES FOR GOODS AND SERVICES	20,156	19,980	37,409	25,684	22,000	22,000
TOTAL REVENUE	20,156	19,980	37,409	25,684	22,000	22,000
NON-EXPENDITURES	-	-	363	363	363	363
SALARIES AND WAGES	31,064	33,504	32,367	38,501	37,898	39,031
PERSONNEL BENEFITS	17,693	18,550	19,385	21,472	18,854	19,283
SUPPLIES	200	585	70	815	1,402	1,402
OTHER SERVICES AND CHARGES	61,511	67,637	52,709	74,269	84,538	84,968
TOTAL EXPENDITURE	110,468	120,276	104,895	135,421	143,055	145,047

Department Budgets - General Government

Human Resources Department



Department Mission

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

Department Budgets

Description of Services

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

We are:

- Business partners with client work groups
- Subject matter experts

We design and administer:

- Total compensation programs (wages and benefits)
- Performance programs (selection, training, and performance management)
- Systems (payroll, benefits, 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.

We evaluate and improve systems with a lens of Accessibility, Diversity, Equity, and Inclusion (ADEI).

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

2023-2024 Work Plan

- Increase City-wide focus on ADEI efforts with new staff member.
- Increase effort on recruitment and classification work to streamline the processes, improve cycle time, and generate high caliber pools of diverse applicants.
- Reinvigorate and restart the leadership training and add specific training to support ADEI.

Significant Changes to 2023-2024 Budget

The budget adds additional funding to increase recruitment and training focused on accessibility, diversity, equity, and inclusion. It also adds a classification position to more quickly process and fill new positions so the City has the staff it needs to provide important city services.

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.

Human Resources - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	2,493,262	2,543,094	2,632,072	2,714,523	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	145,767	168,205	182,520	197,973	120,000	120,000
CHARGES FOR GOODS AND SERVICES	3,511,897	18,738,742	16,510,246	18,564,003	19,518,069	20,718,069
MISCELLANEOUS REVENUE	1,523,643	1,558,524	42,622	18,961	18,100	18,100
TOTAL REVENUE	7,674,569	23,008,565	19,367,460	21,495,459	21,671,169	22,871,169
NON-EXPENDITURES	-	-	20,759	20,759	20,759	20,759
SALARIES AND WAGES	1,730,881	1,903,201	1,977,175	2,321,959	2,715,440	2,845,989
PERSONNEL BENEFITS	2,340,062	2,027,654	1,894,314	2,326,042	3,163,027	3,194,784
SUPPLIES	68,537	61,870	61,207	100,811	106,325	100,825
OTHER SERVICES AND CHARGES	1,779,503	16,208,828	16,521,204	16,793,359	20,411,828	21,567,138
TOTAL EXPENDITURE	5,918,983	20,201,554	20,474,659	21,562,929	26,417,380	27,729,495

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

Human Resources - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	12,974	12,974	12,974	12,974
NON-EXPENDITURES	-	-	12,974	12,974	12,974	12,974
SALARIES AND WAGES	826,188	941,250	998,547	1,318,955	1,648,436	1,735,371
OVERTIME AND HAZARD DUTY	43	-	207	150	-	-
SALARIES AND WAGES	826,231	941,250	998,754	1,319,104	1,648,436	1,735,371
PERSONNEL BENEFITS	426,604	472,788	441,421	588,430	739,931	766,130
PERSONNEL BENEFITS	426,604	472,788	441,421	588,430	739,931	766,130
OFFICE AND OPERATING SUPPLIES	7,950	12,141	6,210	7,557	13,260	13,260
SMALL TOOLS AND MINOR	503	2,924	51	37,136	11,503	6,003
SUPPLIES	8,453	15,065	6,261	44,693	24,763	19,263
PROFESSIONAL SERVICES	259,244	86,810	221,184	267,518	327,850	328,767
COMMUNICATION	12,406	15,213	11,697	16,527	7,048	7,404
TRAVEL	4,326	-	4,288	7,329	16,083	16,083
OPERATING RENTALS AND LEASES	66,570	69,207	74,831	77,721	82,351	86,506
INSURANCE	12,102	12,102	20,915	35,234	15,590	15,590
REPAIRS & MAINTENANCE	32,724	34,686	17,283	24,545	18,102	18,102
MISCELLANEOUS	14,283	7,544	15,768	20,080	107,010	107,010
OTHER SERVICES AND CHARGES	401,654	225,562	365,967	448,954	574,034	579,461
TOTAL EXPENDITURE	1,662,942	1,654,666	1,825,377	2,414,156	3,000,139	3,113,200

Department Budgets

Human Resources - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-221 Human Resources Svcs	1,207,430	1,174,211	1,371,544	1,900,145	2,503,115	2,588,597
001-231 HR Personnel Benefits and	455,512	480,454	453,834	514,012	497,024	524,603
General Fund	1,662,942	1,654,666	1,825,377	2,414,156	3,000,139	3,113,200
561-244 Unemployment Benefits	88,152	108,052	111,875	282,349	182,860	184,265
Unemployment compensation	88,152	108,052	111,875	282,349	182,860	184,265
562-245 Workers Comp Benefits	573,406	617,080	873,155	967,789	790,179	790,171
Workers Comp Self-Insurance	573,406	617,080	873,155	967,789	790,179	790,171
565-246 Health Benefits Services	1,324,022	16,129,793	15,908,835	15,970,282	19,421,122	20,613,781
Health Benefits Fund	1,324,022	16,129,793	15,908,835	15,970,282	19,421,122	20,613,781
612-247 Pension Benefits Services	1,579,201	1,059,390	1,108,613	1,169,876	1,918,989	1,921,489
Firefighter's Pensions	1,579,201	1,059,390	1,108,613	1,169,876	1,918,989	1,921,489
613-247 Pension Benefits Services	691,260	632,574	646,803	758,477	1,104,090	1,106,590
Police Officer's Pensions	691,260	632,574	646,803	758,477	1,104,090	1,106,590
TOTAL EXPENDITURE	5,918,983	20,201,554	20,474,659	21,562,929	26,417,380	27,729,495

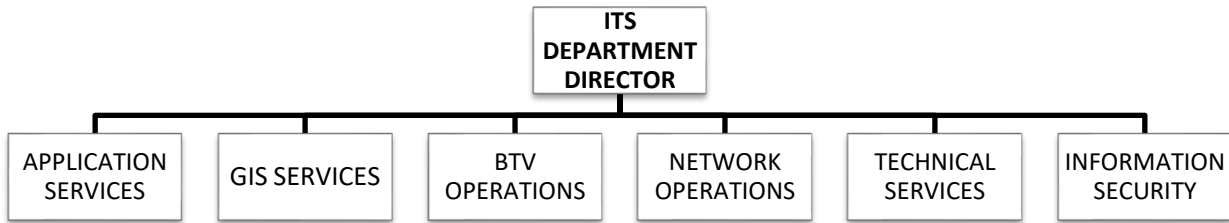
Group Descriptions

The Human Resources Services 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. Human Resources Services staff oversee position control.

The HR Payroll group processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees. The Benefits group provides health and welfare benefits access for employees, retirees, and their families; and oversees the City's employee wellness program. Within these two groups:

- 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



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

Description of Services

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

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

2023-2024 Work Plan

- Business continuity and disaster recovery plan development (2021-22 budgeted project).
- Development of a technology strategic plan.
- Extensive replacement and upgrade program for our network and server infrastructure.
- Replacement of the Eden utility billing system.
- GIS System modernization, focused on utility management and modeling.
- Migrating many departments to electronic document processing, implementing a new contracts system and e-signatures.
- Performing business review and RFP development for new HR and Permitting systems in 2025.

Significant Changes to 2023-2024 Budget

The budget makes several changes to the ITSD organization to better align support services with staff in management and direct technical support and pivots more resources towards customer service, data analytics, system resiliency, project management and process improvement. It increases funding in the area of information security, including the addition of a Chief Information Security Officer.

Budget Summary

The Information Technology Services Department is funded through the [Information Technology Fund](#), [Technology and Telecom Internal Service Funds](#), and [Public Education and Government Access TV Funds](#).

Department Budgets

Activities formerly funded out of the General Fund are now supported by funding from the Information Technology Fund. More information on these funds can be found in the Fund Budgets section.

IT Services - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
LICENSES AND PERMITS	288,237	281,314	259,105	308,856	275,000	270,000
INTERGOVERNMENTAL REVENUE	-	375,001	-	-	-	-
CHARGES FOR GOODS AND SERVICES	1,898,747	1,993,691	3,568,741	4,107,684	8,592,202	8,626,934
MISCELLANEOUS REVENUE	125,548	115,417	101,374	91,505	85,000	80,000
OTHER FINANCING SOURCES	415,000	415,000	350,000	365,000	450,000	465,000
TOTAL REVENUE	2,727,531	3,180,422	4,279,219	4,873,045	9,402,202	9,441,934
NON-EXPENDITURES	-	-	4,720	4,720	4,720	4,720
SALARIES AND WAGES	2,354,186	2,394,601	2,345,422	2,429,864	3,314,808	3,583,910
PERSONNEL BENEFITS	1,035,924	1,058,824	972,355	996,074	1,341,084	1,429,236
SUPPLIES	867,344	1,182,437	1,074,607	1,511,761	1,533,932	1,654,232
OTHER SERVICES AND CHARGES	1,685,797	2,263,207	1,953,325	2,278,066	2,844,854	2,650,226
CAPITAL OUTLAYS	447,622	253,043	25,781	260,812	90,000	-
TOTAL EXPENDITURE	6,390,873	7,152,112	6,376,209	7,481,297	9,129,398	9,322,323

IT Services - Operating Information Technology Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	2,188	2,188	4,549	4,549
NON-EXPENDITURES	-	-	2,188	2,188	4,549	4,549
SALARIES AND WAGES	274,941	268,861	227,825	195,218	2,904,422	3,149,260
OVERTIME AND HAZARD DUTY	-	-	-	-	9,424	9,840
SALARIES AND WAGES	274,941	268,861	227,825	195,218	2,913,846	3,159,100
PERSONNEL BENEFITS	118,990	116,812	97,171	83,695	1,172,153	1,253,932
PERSONNEL BENEFITS	118,990	116,812	97,171	83,695	1,172,153	1,253,932
OFFICE AND OPERATING SUPPLIES	28	1,141	113	185	26,298	26,748
FUEL CONSUMED	-	-	-	-	467	467
SMALL TOOLS AND MINOR	561	139	501	1,989	20,500	7,500
SUPPLIES	589	1,280	614	2,174	47,265	34,715
PROFESSIONAL SERVICES	6,366	6,366	9,384	10,447	418,482	418,649
COMMUNICATION	1,684	1,807	879	2,149	18,074	18,869
TRAVEL	3,032	-	-	5,491	14,800	16,300
TAXES & OPERATING ASSESSMENTS	23	-	11	20	-	-
OPERATING RENTALS AND LEASES	611	611	863	863	283,384	291,900
INSURANCE	-	-	-	-	24,834	24,834
UTILITY SERVICE	-	-	-	138	3,595	3,595
REPAIRS & MAINTENANCE	2,188	2,188	-	-	1,000	1,000
MISCELLANEOUS	3,338	1,611	1,322	2,899	49,970	52,970
OTHER SERVICES AND CHARGES	17,242	12,583	12,458	22,008	814,139	828,117
TOTAL EXPENDITURE	411,763	399,535	340,256	305,283	4,951,952	5,280,413

IT Services - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-253 ITSD Services	3,366,952	3,511,807	2,911,043	3,335,177	-	-
General Fund	3,366,952	3,511,807	2,911,043	3,335,177	-	-
162-254 Public Edu. & Gov. Access TV	351,420	259,272	272,018	288,951	325,400	341,285
Publ Educ & Gov Acc TV	351,420	259,272	272,018	288,951	325,400	341,285
163-251 Equipment/PEG	53,459	87,509	40,612	165,246	178,000	73,000
Restricted Equipment/PEG Fund	53,459	87,509	40,612	165,246	178,000	73,000
540-255 Telecommunication	446,197	547,296	489,840	496,869	613,223	634,596
Tech and Telecom	446,197	547,296	489,840	496,869	613,223	634,596
541-252 Technology Replacements	1,088,580	1,261,929	509,838	894,695	-	-
Technology Repl and Reserve	1,088,580	1,261,929	509,838	894,695	-	-
542-252 Technology Replacements	-	-	-	-	251,874	36,874
542-258 Computer Infrastructure	672,502	1,084,763	1,812,602	1,995,075	2,808,949	2,956,155
Computer Infrastructure Replacement	672,502	1,084,763	1,812,602	1,995,075	3,060,823	2,993,029
543-253 ITSD Services	-	-	-	138	4,497,074	4,809,430
543-257 GIS Administration	411,763	399,535	340,256	305,145	454,878	470,983
Information Technology Fund	411,763	399,535	340,256	305,283	4,951,952	5,280,413
TOTAL EXPENDITURE	6,390,873	7,152,112	6,376,209	7,481,297	9,129,398	9,322,323

Group Descriptions

The ITSD Services group provides system planning and technical support for the City's network infrastructure, hardware and software systems.

The Government and Education Access TV group operates the Bellingham TV station known as BTV. BTV films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions. BTV also airs public access television programs submitted by members of the public.

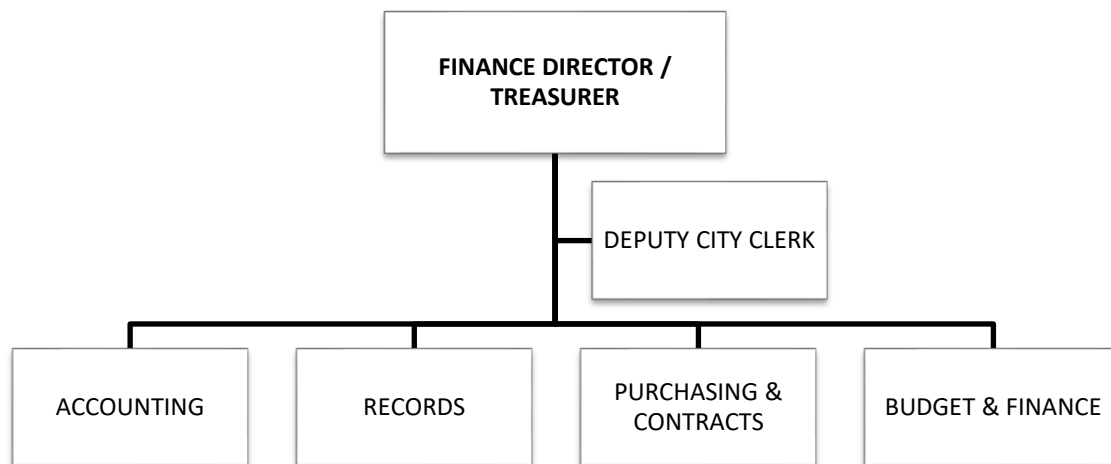
The Telecommunication group provides billing, planning, and technical support for the City's telephone systems.

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

Computer Infrastructure Replacement manages the replacement and maintenance of all computers throughout the city. Enterprise software maintenance is also tracked in this group.

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

Finance Department



Department Mission

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

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

Description of Services

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

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

2023-2024 Work Plan

- Transition City purchasing and contracting function from Public Works to Finance Department.
- Implement new utility billing and point of sale systems to provide for an improved customer experience and increased reporting capabilities.
- Continue to provide quality services to city customers and city departments.
- Increase reporting capabilities and dashboards for internal and external customers.
- Evaluate opportunities for system improvement.

Budget Summary

The General Fund pays for Finance's operations. Debt Funds are also included in this department budget. For [Debt Fund](#) information, see the Fund Budgets section of this document.

Finance Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
CHARGES FOR GOODS AND SERVICES	-	-	1,473,341	1,473,341	2,651,547	2,651,547
MISCELLANEOUS REVENUE	1,170,515	1,094,464	743,992	618,451	618,023	555,479
NON REVENUES	-	1,260,000	1,371,759	1,499,681	1,637,602	1,780,146
OTHER FINANCING SOURCES	690,305	783,027	1,931,489	1,930,424	1,452,045	1,483,507
TOTAL REVENUE	-	-	1,473,341	1,473,404	2,651,547	2,651,547
NON-EXPENDITURES	-	-	11,544	11,544	11,544	11,544
SALARIES AND WAGES	1,189,764	1,235,339	1,262,044	1,457,460	2,138,791	2,219,425
PERSONNEL BENEFITS	616,170	610,252	607,471	655,044	961,667	987,694
SUPPLIES	18,000	11,450	13,565	12,967	23,844	23,844
OTHER SERVICES AND CHARGES	384,390	402,614	369,325	431,655	638,978	646,069
DEBT SERVICE PRINCIPAL	1,897,215	2,004,442	2,670,486	2,835,232	2,822,287	3,037,532
DEBT SERVICE INTEREST/COSTS	718,992	671,681	701,073	609,490	512,115	408,332
TOTAL EXPENDITURE	4,824,532	4,935,779	5,635,508	6,013,393	7,109,226	7,334,440

Department Budgets

Finance Department - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	11,544	11,544	11,544	11,544
NON-EXPENDITURES	-	-	11,544	11,544	11,544	11,544
SALARIES AND WAGES	1,189,463	1,235,339	1,262,044	1,457,460	2,138,791	2,219,425
OVERTIME AND HAZARD DUTY	301	-	-	-	-	-
SALARIES AND WAGES	1,189,764	1,235,339	1,262,044	1,457,460	2,138,791	2,219,425
PERSONNEL BENEFITS	616,170	610,252	607,471	655,044	961,667	987,694
PERSONNEL BENEFITS	616,170	610,252	607,471	655,044	961,667	987,694
OFFICE AND OPERATING SUPPLIES	11,328	9,847	4,247	7,608	16,920	16,920
FUEL CONSUMED	-	-	-	-	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	6,672	1,603	9,318	5,359	5,124	5,124
SUPPLIES	18,000	11,450	13,565	12,967	23,844	23,844
PROFESSIONAL SERVICES	199,851	227,458	216,295	243,616	341,462	342,666
COMMUNICATION	24,095	23,147	14,385	20,200	76,668	77,494
TRAVEL	9,651	-	-	2,742	7,250	7,250
OPERATING RENTALS AND LEASES	93,444	96,915	109,068	113,709	139,407	145,367
INSURANCE	7,557	7,557	11,215	19,118	18,774	18,774
REPAIRS & MAINTENANCE	31,299	35,621	8,104	18,032	42,326	42,326
MISCELLANEOUS	18,493	11,917	10,258	14,239	13,091	12,191
OTHER SERVICES AND CHARGES	384,390	402,614	369,325	431,655	638,978	646,069
TOTAL EXPENDITURE	2,208,324	2,259,655	2,263,948	2,568,671	3,774,824	3,888,576

Finance Department - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-211 Finance Administration	439,968	445,386	450,271	469,862	520,506	536,718
001-213 Finance Services	1,660,119	1,705,935	1,742,988	2,049,505	2,282,263	2,350,671
001-214 Records, Microfilm & Mail Room	108,237	108,335	70,689	49,304	185,289	190,352
001-215 Purchasing	-	-	-	-	786,767	810,835
General Fund	2,208,324	2,259,655	2,263,948	2,568,671	3,774,824	3,888,576
224-911 Debt Service Administration	269,016	274,481	278,481	279,988	281,638	287,438
225-911 Debt Service Administration	717,288	745,238	763,138	788,938	812,738	844,538
227-911 Debt Service Administration	939,600	987,900	1,050,300	1,101,900	1,161,250	1,203,650
228-911 Debt Service Administration	-	-	660,400	658,600	621,050	654,400
231-911 Debt Service Administration	17,963	50,975	-	-	-	-
235-911 Debt Service Administration	672,341	617,531	619,241	615,201	457,727	455,839
Governmental Debt Service	2,616,208	2,676,124	3,371,559	3,444,626	3,334,402	3,445,864
TOTAL EXPENDITURE	4,824,532	4,935,779	5,635,508	6,013,297	7,109,226	7,334,440

Group Descriptions

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

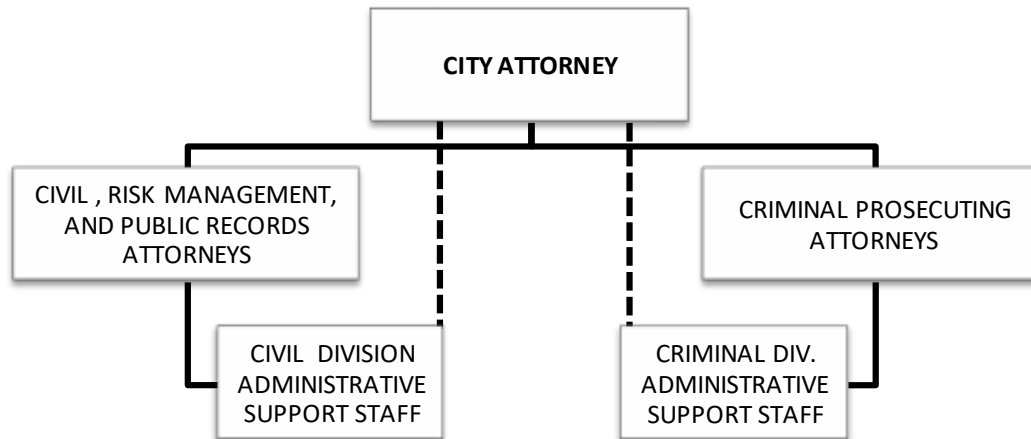
The Finance Services group includes Utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

Records management retains the records for City.

The Purchasing & Contracts group provides purchasing and contracting services citywide.

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

Legal Department



Department Mission

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

Description of Services

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

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

2023-2024 Work Plan

- Continue to provide the legal support and representation that we provided in 2021-2022.
- Provide legal support for the City's efforts to:
 - Develop approximately 200 units of affordable housing;
 - Address the aging incinerators and nutrient removal requirements at Post Point; and
 - Address City parking management and enforcement.
- Develop creative alternatives to booking defendants when there is a lack of jail space that keep the community safe.

Department Budgets

Budget Summary

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

Legal Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
INTERGOVERNMENTAL REVENUE	23,801	19,883	-	9,943	12,129	12,129
CHARGES FOR GOODS AND SERVICES	958,715	961,552	2,367,008	3,367,050	3,303,463	3,303,463
FINES AND PENALTIES	6,537	2,958	3,291	1,833	35,646	35,646
MISCELLANEOUS REVENUE	1,632	-	82	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	1,000,000	-
TOTAL REVENUE	990,685	984,393	2,370,380	3,378,826	4,351,238	3,351,238
NON-EXPENDITURES	-	-	4,601	4,601	4,601	4,601
SALARIES AND WAGES	1,297,170	1,356,905	1,291,850	1,478,619	1,637,870	1,710,911
PERSONNEL BENEFITS	570,055	581,050	553,326	625,440	629,873	650,553
SUPPLIES	94,993	8,743	10,552	14,830	20,523	21,578
OTHER SERVICES AND CHARGES	1,453,304	1,844,226	2,414,188	2,972,738	1,613,086	3,172,041
TOTAL EXPENDITURE	3,415,522	3,790,925	4,274,517	5,096,229	3,905,952	5,559,685

Legal Department - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	-	-	4,601	4,601	4,601	4,601
NON-EXPENDITURES	-	-	4,601	4,601	4,601	4,601
SALARIES AND WAGES	1,144,823	1,158,276	1,132,778	1,318,682	1,464,614	1,525,801
OVERTIME AND HAZARD DUTY	186	-	-	-	-	-
SALARIES AND WAGES	1,145,009	1,158,276	1,132,778	1,318,682	1,464,614	1,525,801
PERSONNEL BENEFITS	502,858	496,857	479,870	554,125	560,502	578,037
PERSONNEL BENEFITS	502,858	496,857	479,870	554,125	560,502	578,037
OFFICE AND OPERATING SUPPLIES	23,427	7,684	7,630	5,312	15,701	16,503
SMALL TOOLS AND MINOR	67,704	304	661	4,561	1,575	1,575
SUPPLIES	91,131	7,988	8,291	9,873	17,276	18,078
PROFESSIONAL SERVICES	60,295	39,539	201,587	403,193	102,742	103,060
COMMUNICATION	11,050	12,426	9,240	12,862	9,167	9,607
TRAVEL	4,806	-	377	7,260	6,111	6,111
OPERATING RENTALS AND LEASES	70,041	72,695	80,582	83,009	92,625	96,583
INSURANCE	28,507	28,507	43,858	73,848	61,815	61,815
REPAIRS & MAINTENANCE	58,505	5,007	471	425	954	955
MISCELLANEOUS	6,929	4,496	5,863	8,246	13,473	12,675
OTHER SERVICES AND CHARGES	240,132	162,670	341,978	588,842	286,887	290,806
TOTAL EXPENDITURE	1,979,131	1,825,790	1,967,519	2,476,124	2,333,880	2,417,323

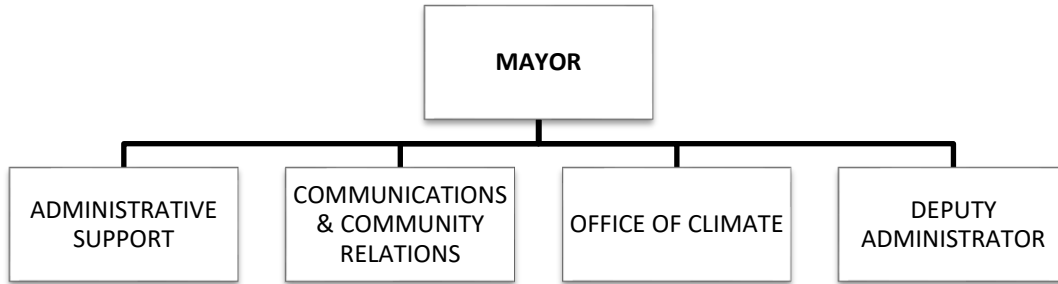
Legal Department - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-261 Legal Services	1,965,961	1,812,620	1,947,496	2,442,377	2,301,585	2,385,028
001-263 Claims, Litigation &	13,170	13,170	20,023	33,747	32,295	32,295
General Fund	1,979,131	1,825,790	1,967,519	2,476,124	2,333,880	2,417,323
136-261 Legal Services	-	-	-	-	100,000	100,000
Environmental Remediation	-	-	-	-	100,000	100,000
550-263 Claims, Litigation &	1,436,392	1,965,135	2,306,998	2,620,105	1,472,072	3,042,361
Claims, Lit & Prop Loss Fund	1,436,392	1,965,135	2,306,998	2,620,105	1,472,072	3,042,361
TOTAL EXPENDITURE	3,415,522	3,790,925	4,274,517	5,096,229	3,905,952	5,559,685

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



City of Bellingham Mission

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

Executive Department Mission

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

Description of Services

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

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

2023-2024 Work Plan

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

Significant Changes to 2023-2024 Budget

The budget creates a new Office of Climate in the Mayor's Office. This new office will help accelerate the City's climate action program.

Budget Summary

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

Executive Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
CHARGES FOR GOODS AND SERVICES	375	450	569,209	569,209	514,512	514,512
TOTAL REVENUE	375	450	569,209	569,209	514,512	514,512
NON-EXPENDITURES	-	-	11,300	11,300	11,300	11,300
SALARIES AND WAGES	624,782	735,062	637,955	696,917	1,069,253	1,110,799
PERSONNEL BENEFITS	244,749	277,687	258,421	274,772	418,013	430,279
SUPPLIES	22,860	11,318	9,841	9,454	10,978	10,978
OTHER SERVICES AND CHARGES	158,628	138,427	252,860	439,057	792,918	916,076
TOTAL EXPENDITURE	1,051,020	1,162,494	1,170,376	1,431,500	2,302,461	2,479,432

Legislative Department

Biographical, contact information, and committee assignments for City Council members can be found on the [Council page](#) on the City of Bellingham website. The Council page also provides updated meeting announcements and schedules, meeting agendas and minutes, and to view or hear recorded meetings. Meeting agendas, dates and times, may also be confirmed by calling the City Council office at (360) 778-8200. See the beginning of this document for a list of [Council members](#) and the [Council's Legacies and Strategic Commitments](#)

Council Functions

- Exercise legislative authority.
- Represent citizens through legislation and policy direction.
- Anticipate and target issues that affect the community.
- Set community direction and goals for the future.
- Monitor performance of the administration in achieving goals.
- Provide a policy framework for municipal operations and services.
- Serve on standing committees, which act as work sessions.
- Represent the City in regional and intergovernmental affairs.
- Inspire our citizens to become a part of the City's future.

Budget Summary

The City Council office operates entirely out of the General Fund.

Legislative Department - Operating City Council Office	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
CHARGES FOR GOODS AND SERVICES	-	-	336,333	336,333	238,096	238,096
MISCELLANEOUS REVENUE	1,095	-	-	-	-	-
TOTAL REVENUE	1,095	-	336,333	336,333	238,096	238,096
NON-EXPENDITURES	-	-	3,454	3,454	3,454	3,454
SALARIES AND WAGES	334,414	357,015	385,633	421,485	534,061	676,607
PERSONNEL BENEFITS	172,617	172,315	172,971	204,281	329,468	346,597
SUPPLIES	11,126	4,039	345	6,711	3,299	3,299
OTHER SERVICES AND CHARGES	87,089	82,626	93,542	104,029	132,529	136,316
TOTAL EXPENDITURE	605,247	615,995	655,945	739,960	1,002,811	1,166,273

Non-Departmental

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

Non-Departmental All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	72,154,494	70,308,962	78,502,159	87,889,271	90,604,541	92,853,041
LICENSES AND PERMITS	862,486	834,843	790,431	912,907	825,000	815,000
INTERGOVERNMENTAL REVENUE	1,436,876	5,954,111	2,342,373	6,272,547	1,630,000	1,630,000
CHARGES FOR GOODS AND SERVICES	69,530	273,267	787,212	60,005	60,000	60,000
MISCELLANEOUS REVENUE	120,359	85,264	100,408	594,841	-	-
OTHER FINANCING SOURCES	600,000	6,107,647	1,414,073	1,400,000	-	-
TOTAL REVENUE	75,243,744	83,564,093	83,936,656	97,129,571	93,119,541	95,358,041
NON-EXPENDITURES	3,551,963	3,459,497	5,582,980	2,832,588	1,943,630	698,400
SALARIES AND WAGES	-	31,357	76,073	14,293	-	-
PERSONNEL BENEFITS	-	15,369	1,352	1,968	-	-
SUPPLIES	1,400	101,488	9,653	2	-	-
OTHER SERVICES AND CHARGES	1,826,816	4,733,349	3,281,929	6,624,973	2,330,293	2,420,671
CAPITAL OUTLAYS	-	-	-	670,320	-	-
DEBT SERVICE PRINCIPAL	-	-	-	2,700,000	-	-
TOTAL EXPENDITURE	5,380,179	8,341,060	8,951,988	12,844,143	4,273,923	3,119,071

Non-Departmental Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-951 Non-Departmental General Fund	2,885,032 2,885,032	4,983,554 4,983,554	3,790,295 3,790,295	11,771,891 11,771,891	3,652,873 3,652,873	2,464,671 2,464,671
136-951 Non-Departmental Environmental Remediation	- -	- -	660,400 660,400	658,600 658,600	621,050 621,050	654,400 654,400
141-951 Non-Departmental 1st 1/4% REET	1,922,806 1,922,806	1,772,806 1,772,806	4,500,893 4,500,893	350,893 350,893	- -	- -
142-951 Non-Departmental 2nd 1/4% REET	572,341 572,341	1,522,341 1,522,341	400 400	400 400	- -	- -
178-951 Non-Departmental Sportsplex	- -	62,359 62,359	- -	- -	- -	- -
224-951 Non-Departmental 2004 Sportsplex Acq. LTGO	- -	- -	- -	62,359 62,359	- -	- -
TOTAL EXPENDITURE	5,380,179	8,341,060	8,951,988	12,844,143	4,273,923	3,119,071

Department Budget - Discrete Component Unit

Public Facilities District

The Bellingham-Whatcom Public Facilities District (PFD) is a separate Washington municipal corporation and an independent taxing authority. The City of Bellingham provides administrative services and financial management to the PFD through an interlocal agreement.

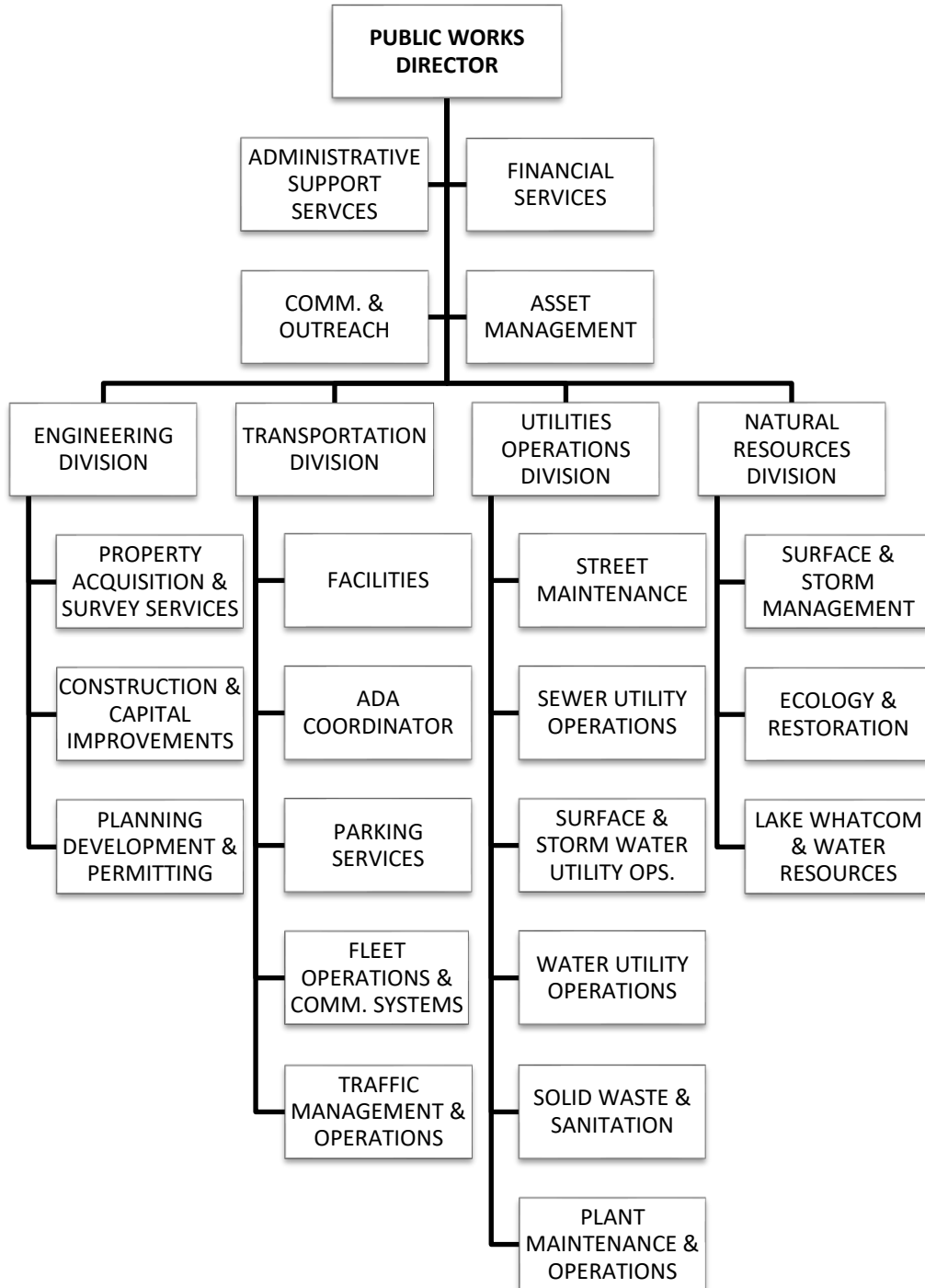
PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis. For more information about the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

Budget Summary

Public Facilities District All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	1,677,130	1,640,597	1,933,974	2,155,784	2,267,390	2,375,000
MISCELLANEOUS REVENUE	19,795	13,704	5,145	6,906	11,400	11,400
TOTAL REVENUE	1,696,925	1,654,301	1,939,119	2,162,690	2,278,790	2,386,400
OTHER SERVICES AND CHARGES	29,912	34,202	43,033	39,810	79,592	79,592
DEBT SERVICE PRINCIPAL	0	1,363,886	1,501,322	1,633,518	1,775,854	1,922,959
DEBT SERVICE INTEREST/COSTS	563,815	525,545	468,615	413,462	353,541	279,716
TOTAL EXPENDITURE	593,726	1,923,633	2,012,970	2,086,790	2,208,987	2,282,267

Department Budget - Public Works

Public Works Department



Department Mission

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

Description of Services

The department is comprised of four divisions: Engineering, Operations, Transportation and Natural Resources. The Public Works Director oversees Asset Management along with Administrative, Communication, and Financial services for the department.

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 oversight of private development projects. Engineering manages property acquisition for capital projects and the Lake Whatcom watershed, commercial leasing and survey services.

The **Operations Division** operates and maintains infrastructure systems including roadways and sidewalks, water treatment and distribution, storm water utility, and sewer treatment and collection. This division also provides code enforcement and cleanup of solid waste on Street right of ways and other sites in the City.

The **Transportation Division** maintains traffic systems and street lighting, manages parking services and enforcement, and oversees maintenance and addition of assets in internal service funds that support the City's Facilities, Fleet, and Radio Communication systems.

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.

2023-2024 Work Plan

Public Safety

- Emphasis on traffic safety, speed limit evaluation, automated speed enforcement
- Safe and reliable drinking water delivery and wastewater treatment
- Non-motorized transportation improvements and planning

Communications

- Increased public engagement and presence on additional social media platforms
- Targeting underserved audiences and demographics

Asset Management

- Establishing risk-based level of service standards for work management
- Recruiting, training, and professional career development opportunities
- Focus on capital project delivery

Significant Changes to 2023-2024 Budget

To support increasing levels of service, the budget adds 26 new full-time equivalent positions to the Public Works Department. These positions will support a range of efforts, including engineering staff to accelerate construction projects, plant operators to facilitate specialization in plant operations and facilities staff to clean and maintain city facilities. The budget also creates a new Transportation Division in the Public Works Department, separating this important work from utilities operations.

The capital budget makes continued investments in repairs, renewals and replacement to critical utility infrastructure including pump stations, Post Point upgrades, utility main replacement, sidewalks, road repairs, habitat restoration, fish passage, flood control, Central Library, facilities and bridges. More information can be found in the [Capital Plan](#).

Budget Summary

Public Works - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	18,512,934	17,967,059	20,910,193	20,494,435	21,277,500	22,245,000
LICENSES AND PERMITS	264,250	212,634	258,357	255,562	211,000	211,000
INTERGOVERNMENTAL REVENUE	5,668,650	7,588,671	3,443,412	4,083,478	2,140,000	2,190,000
CHARGES FOR GOODS AND SERVICES	88,182,394	86,168,124	90,587,032	99,844,761	101,105,118	102,696,700
FINES AND PENALTIES	446,313	156,770	199,670	291,378	403,500	403,500
MISCELLANEOUS REVENUE	762,861	2,244,105	1,216,337	606,870	473,771	471,210
GAINS LOSSES AND CAPITAL CONTRIB	2,216,826	270,924	88,108	278,279	-	-
NON REVENUES	-	125,426	129,563	133,837	138,252	142,813
OTHER FINANCING SOURCES	7,975,408	40,734,225	58,951,031	1,705,309	2,514,133	2,566,988
TOTAL REVENUE	124,029,638	155,467,936	175,783,702	127,693,909	128,263,275	130,927,210
NON-EXPENDITURES	4,212,692	7,765,263	1,610,895	3,106,785	1,871,593	1,922,560
SALARIES AND WAGES	16,540,921	17,135,563	16,702,908	18,300,171	23,833,486	25,404,362
PERSONNEL BENEFITS	8,527,927	8,821,630	8,195,030	8,862,338	10,859,476	11,387,759
SUPPLIES	6,789,256	7,256,673	6,981,621	8,067,193	7,417,695	7,790,595
OTHER SERVICES AND CHARGES	49,724,394	52,307,071	45,157,409	51,915,626	59,727,062	62,731,055
CAPITAL OUTLAYS	17,460,496	13,999,680	3,506,925	3,533,756	7,210,000	4,000,000
DEBT SERVICE PRINCIPAL	3,258,816	22,426,215	41,927,686	3,644,589	3,190,414	3,114,808
DEBT SERVICE INTEREST/COSTS	3,445,053	3,346,024	2,669,070	3,022,588	2,965,196	2,872,315
TOTAL EXPENDITURE	109,959,555	133,058,118	126,751,544	100,453,046	117,074,923	119,223,454

Department Budgets

Public Works - Operating Fund Expenditures	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
111 - Street	15,045,092	14,080,795	10,589,992	11,765,811	15,497,335	16,307,994
113 - Paths & Trails Rsrv (Closed)	135,780	-	-	-	-	-
131 - Olympic Pipeline Incident (Clos	10,552	444,909	-	-	-	-
136 - Environmental Remediation	715,297	315,411	1,377,436	1,928,609	787,664	513,675
141 - 1st 1/4% REET	239,823	3,691	-	248,461	-	-
142 - 2nd 1/4% REET	-	198	-	307,682	-	-
161 - Transportation Fund	7,427,617	6,641,871	1,927,559	2,544,097	1,498,748	1,391,404
410 - Water Fund	21,999,520	23,973,720	19,645,808	20,732,002	23,265,440	25,723,212
411 - Watershed Fund	3,356,863	4,383,221	1,468,915	1,580,999	2,271,634	2,308,244
420 - Wastewater Fund	18,984,037	39,302,256	59,068,783	25,219,690	26,320,169	27,864,307
430 - Storm Surface Water Utility	11,196,079	12,858,117	8,608,120	9,418,623	12,538,542	12,463,368
440 - Solid Waste Fund (Closed)	2,219,491	7,440,428	-	-	-	-
465 - Parking Services	3,391,499	2,315,907	2,236,232	1,771,407	2,741,017	2,750,033
510 - Fleet Administration	6,018,707	4,227,519	5,356,154	6,066,823	10,583,290	7,236,716
511 - Radio Communications	1,393,817	1,386,303	958,836	1,159,101	1,481,532	1,518,560
520 - Purchasing Material Managem	1,422,419	3,290,569	2,530,304	2,918,638	-	-
530 - Facilities Administration	8,794,814	5,063,301	6,239,094	6,787,027	8,306,706	8,670,063
570 - PW Admin & Engineering	7,599,141	7,320,898	6,738,304	7,438,066	11,782,846	12,475,878
702 - Nat Res Protect & Restore	9,007	9,007	6,009	566,009	-	-
TOTAL EXPENDITURE	109,959,555	133,058,118	126,751,544	100,453,046	117,074,923	119,223,454

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

Department Budgets

Public Works - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
111-628 Natural Resources	396,269	444,246	461,152	436,106	669,459	678,484
111-636 Public Works Maintenance Ops	4,924,906	5,716,826	4,752,039	5,616,047	7,947,583	8,380,579
111-638 PW Transportation Management	3,014,036	3,096,414	2,855,750	3,333,061	4,316,648	4,500,310
111-643 Public Works Financial Mgmt	762,121	557,310	509,021	854,981	646,640	645,466
111-661 Public Works Engineering Svcs	185,891	202,992	216,051	228,781	223,926	230,271
111-664 Transportation Capital Improvemen	5,761,869	4,063,007	1,795,979	1,296,835	1,693,079	1,872,885
Street	15,045,092	14,080,795	10,589,992	11,765,811	15,497,335	16,307,994
Paths & Trails Reserve (Closed)	135,780	-	-	-	-	-
Olympic Pipeline Incident (Closed)	10,552	444,909	-	-	-	-
Environmental Remediation	715,297	315,411	1,377,436	1,928,609	787,664	513,675
1st 1/4% REET	239,823	3,691	-	248,461	-	-
2nd 1/4% REET	-	198	-	307,682	-	-
161-643 Public Works Financial Mgmt	-	-	-	-	200,000	250,000
161-661 Public Works Engineering Svcs	55,889	55,889	88,357	88,357	316,528	321,944
161-664 Transportation Capital Improvemen	7,371,728	6,585,982	1,839,202	2,455,740	982,220	819,460
Transportation Fund	7,427,617	6,641,871	1,927,559	2,544,097	1,498,748	1,391,404
410-611 Public Works Administration	-	-	-	-	291,500	241,500
410-628 Natural Resources	1,582,555	1,850,733	1,707,661	1,705,132	1,409,710	1,448,013
410-632 PW Treatment Plants Operations	3,916,477	3,364,870	3,432,624	3,569,473	4,247,806	4,581,902
410-634 PW Water/Wastewater Utility Ops	11,348,622	11,347,926	11,484,927	12,323,806	13,676,958	15,612,780
410-643 Public Works Financial Mgmt	2,104,287	3,470,806	1,970,536	2,190,805	1,985,646	1,984,644
410-644 PW Asset Management	146	-	-	-	-	-
410-663 Utilities Capital Improvements	3,013,850	3,853,284	1,050,059	942,786	1,553,819	1,754,372
410-665 Natural Resources Restoration Proje	33,583	86,100	-	-	100,000	100,000
Water Fund	21,999,520	23,973,720	19,645,808	20,732,002	23,265,440	25,723,212
411-611 Public Works Administration	-	-	-	-	10,000	10,000
411-628 Natural Resources	334,632	273,790	324,228	325,186	903,047	903,594
411-668 PW Watershed Acquisition/Mgmt	3,022,230	4,109,431	1,144,687	1,255,813	1,358,587	1,394,650
Watershed Fund	3,356,863	4,383,221	1,468,915	1,580,999	2,271,634	2,308,244
420-628 Natural Resources	114,937	161,957	286,742	280,257	177,780	189,902
420-632 PW Treatment Plants Operations	7,791,735	9,368,779	10,547,204	14,452,041	12,895,034	13,673,187
420-634 PW Water/Wastewater Utility Ops	6,440,724	6,476,915	6,494,022	7,018,368	9,901,872	10,598,922
420-643 Public Works Financial Mgmt	3,706,457	20,803,229	41,210,400	2,976,051	2,863,264	2,857,837
420-663 Utilities Capital Improvements	930,184	2,491,377	530,414	492,973	482,220	544,460
Wastewater Fund	18,984,037	39,302,256	59,068,783	25,219,690	26,320,169	27,864,307
430-611 Public Works Administration	-	-	-	-	177,300	118,300
430-628 Natural Resources	1,652,269	1,601,186	1,499,402	1,874,516	3,072,818	2,819,657
430-636 Public Works Maintenance Ops	6,717,793	5,478,761	5,316,518	5,896,736	6,963,315	7,187,121
430-643 Public Works Financial Mgmt	741,828	741,828	741,828	770,783	674,887	512,115
430-661 Public Works Engineering Svcs	-	103,715	98,072	103,089	110,723	113,786
430-663 Utilities Capital Improvements	1,791,198	2,553,568	609,436	682,669	1,339,499	1,512,389
430-665 Natural Resources Restoration Proje	292,991	2,379,059	342,864	90,830	200,000	200,000
Storm Surface Water Utility	11,196,079	12,858,117	8,608,120	9,418,623	12,538,542	12,463,368
Solid Waste Fund (Closed)	2,219,491	7,440,428	-	-	-	-
Parking Services	3,391,499	2,315,907	2,236,232	1,771,407	2,741,017	2,750,033
Fleet Administration	6,018,707	4,227,519	5,356,154	6,066,823	10,583,290	7,236,716
Radio Communications	1,393,817	1,386,303	958,836	1,159,101	1,481,532	1,518,560
Purchasing Material Management (Closed)	1,422,419	3,290,569	2,530,304	2,918,638	-	-
Facilities Administration	8,794,814	5,063,301	6,239,094	6,787,027	8,306,706	8,670,063
PW Admin & Engineering	7,599,141	7,320,898	6,738,304	7,438,066	11,782,846	12,475,878
Nat Res Protect & Restore	9,007	9,007	6,009	566,009	-	-
TOTAL EXPENDITURE	109,959,555	133,058,118	126,751,544	100,453,046	117,074,923	119,223,454

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

Department Budgets

Public Works - Operating Street Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	762,121	557,310	519,411	865,371	657,030	655,856
NON-EXPENDITURES	762,121	557,310	519,411	865,371	657,030	655,856
SALARIES AND WAGES	1,619,262	1,747,828	1,696,398	2,035,174	2,902,515	3,052,969
OVERTIME AND HAZARD DUTY	37,169	23,813	42,730	92,693	47,950	50,249
SALARIES AND WAGES	1,656,430	1,771,640	1,739,128	2,127,867	2,950,465	3,103,218
PERSONNEL BENEFITS	899,708	991,265	972,469	1,090,561	1,358,943	1,402,433
PERSONNEL BENEFITS	899,708	991,265	972,469	1,090,561	1,358,943	1,402,433
OFFICE AND OPERATING SUPPLIES	621,227	659,585	646,104	1,007,049	951,350	952,350
FUEL CONSUMED	35,897	33,120	41,501	85,311	78,300	83,300
SMALL TOOLS AND MINOR	92,296	31,269	39,135	107,213	95,500	81,000
Inter Fund Billing	-	-	-	(1,349)	-	-
SUPPLIES	749,421	723,974	726,739	1,198,224	1,125,150	1,116,650
PROFESSIONAL SERVICES	4,345,046	3,566,844	3,392,559	3,259,700	3,841,783	4,111,657
COMMUNICATION	7,195	7,139	7,545	7,215	11,300	11,300
TRAVEL	5,777	413	187	6,849	22,000	22,000
TAXES & OPERATING ASSESSMENTS	190	114	193	222	-	-
OPERATING RENTALS AND LEASES	289,455	314,625	281,873	400,090	543,269	443,485
INSURANCE	41,121	41,121	80,165	133,984	97,245	97,245
UTILITY SERVICE	1,292,025	1,301,843	1,320,206	650,322	669,000	722,000
REPAIRS & MAINTENANCE	2,393,218	2,557,459	1,165,040	1,821,630	3,806,000	4,251,000
MISCELLANEOUS	51,632	27,200	63,324	144,704	415,150	371,150
OTHER SERVICES AND CHARGES	8,425,659	7,816,759	6,311,093	6,424,716	9,405,747	10,029,837
LAND	-	35,317	-	-	-	-
OTHER IMPROVEMENTS	2,467,024	2,184,528	321,152	-	-	-
MACHINERY AND EQUIPMENT	84,729	-	-	59,072	-	-
CAPITAL OUTLAYS	2,551,753	2,219,845	321,152	59,072	-	-
TOTAL EXPENDITURE	15,045,092	14,080,795	10,589,992	11,765,811	15,497,335	16,307,994

Public Works - Operating Water/Watershed Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	900,000	100,000	182,627	407,604	306,987	307,701
NON-EXPENDITURES	900,000	100,000	182,627	407,604	306,987	307,701
SALARIES AND WAGES	3,082,326	3,342,037	3,128,517	3,304,559	3,915,719	4,148,054
OVERTIME AND HAZARD DUTY	110,709	97,306	108,448	162,688	111,757	117,448
SALARIES AND WAGES	3,193,035	3,439,343	3,236,965	3,467,248	4,027,477	4,265,502
PERSONNEL BENEFITS	1,603,901	1,730,608	1,554,971	1,642,698	1,809,836	1,887,041
PERSONNEL BENEFITS	1,603,901	1,730,608	1,554,971	1,642,698	1,809,836	1,887,041
OFFICE AND OPERATING SUPPLIES	1,381,790	1,410,906	1,677,118	1,710,655	1,869,005	2,214,505
FUEL CONSUMED	66,278	51,447	66,186	92,741	83,500	93,100
SMALL TOOLS AND MINOR	124,153	73,191	34,778	79,008	71,500	85,500
INTERFUND BILLING	-	-	-	(22,779)	-	-
SUPPLIES	1,572,221	1,535,543	1,778,082	1,859,625	2,024,005	2,393,105
PROFESSIONAL SERVICES	4,762,560	3,853,167	3,433,642	3,489,268	5,384,533	5,643,585
COMMUNICATION	32,861	39,570	55,241	60,073	60,760	61,500
TRAVEL	18,647	1,243	4,423	13,136	37,000	38,500
TAXES & OPERATING ASSESSMENTS	6,084,451	6,027,719	6,427,183	7,109,341	7,177,500	8,631,812
OPERATING RENTALS AND LEASES	458,777	463,953	436,297	403,137	456,067	456,067
INSURANCE	94,239	94,239	184,856	308,469	238,996	238,996
UTILITY SERVICE	482,724	502,516	584,118	610,808	684,800	722,000
REPAIRS & MAINTENANCE	652,147	1,130,572	253,911	346,128	701,500	761,500
MISCELLANEOUS	751,136	804,244	929,614	804,413	941,100	939,350
OTHER SERVICES AND CHARGES	13,337,542	12,917,221	12,309,285	13,144,773	15,682,257	17,493,310
OTHER IMPROVEMENTS	70,152	2,273,298	257,031	-	-	-
CONSTRUCTION OF FIXED ASSETS	1,582,534	-	-	-	-	-
LAND	1,392,712	2,976,044	-	-	-	-
MACHINERY AND EQUIPMENT	-	14,077	-	-	-	-
CAPITAL OUTLAYS	3,045,398	5,263,419	257,031	-	-	-
REVENUE BONDS	673,000	2,276,216	766,000	783,000	805,000	826,000
OTHER NOTES	737,890	817,090	817,090	817,090	714,807	714,807
DEBT SERVICE PRINCIPAL	1,410,890	3,093,306	1,583,090	1,600,090	1,519,807	1,540,807
INTEREST ON LT EXTERNAL DEBT	292,097	262,538	211,128	189,190	166,706	143,991
DEBT ISSUE COSTS	-	14,404	-	-	-	-
DEBT REGISTRATION COSTS	300	58	45	25	-	-
OTHER INTEREST AND DEBT SVC	1,000	500	1,500	1,750	-	-
DEBT SERVICE INTEREST/COSTS	293,397	277,500	212,673	190,965	166,706	143,991
TOTAL EXPENDITURE	25,356,383	28,356,940	21,114,722	22,313,001	25,537,074	28,031,456

Department Budgets

Public Works - Operating Wastewater Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	400,000	100,000	180,825	405,802	305,185	305,899
NON-EXPENDITURES	400,000	100,000	180,825	405,802	305,185	305,899
SALARIES AND WAGES	2,880,911	3,094,805	3,026,527	3,289,347	3,866,235	4,136,080
OVERTIME AND HAZARD DUTY	190,106	167,790	172,691	245,735	162,363	170,289
SALARIES AND WAGES	3,071,017	3,262,595	3,199,218	3,535,082	4,028,599	4,306,369
PERSONNEL BENEFITS	1,546,513	1,623,109	1,511,811	1,643,867	1,831,612	1,935,363
PERSONNEL BENEFITS	1,546,513	1,623,109	1,511,811	1,643,867	1,831,612	1,935,363
OFFICE AND OPERATING SUPPLIES	1,159,349	1,307,035	1,361,991	1,389,697	1,602,820	1,694,920
FUEL CONSUMED	63,833	62,780	54,339	75,793	81,150	88,150
SMALL TOOLS AND MINOR	171,111	206,656	154,533	163,798	182,600	182,600
Inter Fund Billing	-	-	-	23,785	-	-
SUPPLIES	1,394,292	1,576,471	1,570,863	1,653,072	1,866,570	1,965,670
PROFESSIONAL SERVICES	2,612,471	3,336,789	4,707,335	6,299,199	5,769,797	5,911,008
COMMUNICATION	24,275	24,164	29,023	25,223	19,024	19,405
TRAVEL	13,185	1,503	(140)	22,684	22,600	22,600
TAXES & OPERATING ASSESSMENTS	3,391,523	3,348,651	3,651,189	4,060,269	4,601,600	5,152,952
OPERATING RENTALS AND LEASES	439,989	413,328	357,416	349,855	418,827	318,827
INSURANCE	63,617	63,617	64,714	108,233	101,235	101,235
UTILITY SERVICE	1,224,690	1,315,812	1,518,920	1,857,891	1,972,000	2,412,000
REPAIRS & MAINTENANCE	480,435	826,783	734,823	2,311,026	2,432,500	2,442,500
MISCELLANEOUS	354,900	312,713	337,259	371,187	386,490	412,490
OTHER SERVICES AND CHARGES	8,605,084	9,643,361	11,400,541	15,405,566	15,724,073	16,793,017
OTHER IMPROVEMENTS	647,845	2,269,361	169,898	-	-	-
MACHINERY AND EQUIPMENT	12,829	124,131	-	-	-	-
CAPITAL OUTLAYS	660,674	2,393,492	169,898	-	-	-
REVENUE BONDS	695,000	18,145,677	39,408,613	710,000	715,000	725,000
OTHER NOTES	-	-	-	23,565	20,221	20,526
DEBT SERVICE PRINCIPAL	695,000	18,145,677	39,408,613	733,565	735,221	745,526
INTEREST ON LT EXTERNAL DEBT	2,610,357	2,395,449	1,454,275	1,840,911	1,828,909	1,812,464
DEBT ISSUE COSTS	-	161,745	169,894	-	-	-
DEBT REGISTRATION COSTS	600	358	845	575	-	-
OTHER INTEREST AND DEBT SVC	500	-	2,000	1,250	-	-
DEBT SERVICE INTEREST/COSTS	2,611,457	2,557,552	1,627,014	1,842,736	1,828,909	1,812,464
TOTAL EXPENDITURE	18,984,037	39,302,256	59,068,783	25,219,690	26,320,169	27,864,307

Public Works - Operating Storm & Surface Water Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	400,000	100,000	176,736	401,713	301,096	301,810
NON-EXPENDITURES	400,000	100,000	176,736	401,713	301,096	301,810
SALARIES AND WAGES	1,686,752	1,828,300	1,870,550	1,976,346	2,384,114	2,499,835
OVERTIME AND HAZARD DUTY	17,718	22,387	37,126	34,946	-	-
SALARIES AND WAGES	1,704,470	1,850,687	1,907,676	2,011,292	2,384,114	2,499,835
PERSONNEL BENEFITS	896,863	994,421	955,768	1,034,189	1,128,919	1,163,029
PERSONNEL BENEFITS	896,863	994,421	955,768	1,034,189	1,128,919	1,163,029
OFFICE AND OPERATING SUPPLIES	280,128	172,795	209,666	135,929	265,600	265,600
FUEL CONSUMED	73,754	64,894	86,667	108,178	124,100	139,100
SMALL TOOLS AND MINOR	31,808	18,406	25,123	16,846	89,500	56,000
Inter Fund Billing	-	-	-	6	-	-
SUPPLIES	385,690	256,094	321,457	260,959	479,200	460,700
PROFESSIONAL SERVICES	3,382,064	2,880,449	1,912,549	2,129,943	4,210,429	4,022,945
COMMUNICATION	12,978	14,373	16,698	18,532	7,600	7,600
TRAVEL	5,740	1,542	-	1,790	14,400	14,400
TAXES & OPERATING ASSESSMENTS	1,179,634	1,212,318	1,281,538	1,667,164	1,700,000	1,810,000
OPERATING RENTALS AND LEASES	534,594	605,255	608,719	584,245	684,013	684,013
INSURANCE	25,566	25,566	42,719	71,574	68,368	68,368
UTILITY SERVICE	26,011	17,926	23,941	38,718	30,700	31,700
REPAIRS & MAINTENANCE	490,740	2,535,094	445,521	104,557	455,200	455,200
MISCELLANEOUS	127,993	164,304	172,970	306,658	698,750	731,500
OTHER SERVICES AND CHARGES	5,785,319	7,456,827	4,504,655	4,923,182	7,869,460	7,825,726
OTHER IMPROVEMENTS	94,724	27,016	-	-	-	-
MACHINERY AND EQUIPMENT	639,712	-	-	16,505	-	-
CONSTRUCTION OF FIXED ASSETS	547,473	1,431,244	-	-	-	-
CAPITAL OUTLAYS	1,281,909	1,458,260	-	16,505	-	-
OTHER NOTES	657,926	667,232	675,983	700,934	295,387	153,475
DEBT SERVICE PRINCIPAL	657,926	667,232	675,983	700,934	295,387	153,475
INTEREST ON LT EXTERNAL DEBT	83,901	74,596	65,844	69,849	80,367	58,793
DEBT SERVICE INTEREST/COSTS	83,901	74,596	65,844	69,849	80,367	58,793
TOTAL EXPENDITURE	11,196,079	12,858,117	8,608,120	9,418,623	12,538,542	12,463,368

Department Budgets

Public Works - Operating Group Expenditures	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
671 Commercial Leasing	170,090	150,344	111,175	95,875	198,165	202,520
668 PW Watershed Acquisition/Mgm	3,022,230	4,109,431	1,144,687	1,255,813	1,358,587	1,394,650
665 Natural Resources Restoration F	329,665	2,540,781	342,864	90,830	300,000	300,000
664 Transportation Capital Improver	13,373,420	10,652,680	3,635,181	4,060,257	2,675,299	2,692,345
663 Utilities Capital Improvements	5,735,232	8,898,229	2,189,909	2,118,429	3,375,538	3,811,221
661 Public Works Engineering Svcs	4,317,632	4,088,681	3,482,425	3,780,191	6,333,698	6,855,506
649 QECB Bond	332,030	331,530	332,530	332,030	332,680	332,680
648 Facilities Capital Maintenance	4,023,413	147,319	316,395	260,410	-	-
647 PW Solid Waste Remediation	1,388,356	6,360,769	1,060,591	1,180,016	554,498	267,683
646 Public Works Facilities Ops	4,351,654	4,493,205	4,756,359	5,020,126	6,692,627	7,048,975
645 Public Works Fleet Operations	6,018,707	4,227,519	5,295,547	5,967,625	10,583,290	7,236,716
644 PW Asset Management	1,191,809	1,226,846	1,277,997	1,421,042	1,124,767	1,168,430
643 Public Works Financial Mgmt	7,933,961	26,198,019	45,122,793	8,549,628	7,566,970	7,449,449
642 Purchasing and Material Mgmt C	1,422,419	3,290,569	2,530,304	2,918,638	-	-
638 PW Transportation Management	7,716,979	6,739,557	6,009,411	6,242,009	8,421,897	8,651,403
636 Public Works Maintenance Ops	12,488,813	11,880,284	10,319,486	12,138,640	15,120,401	15,789,366
634 PW Water/Wastewater Utility Op	17,789,346	17,824,841	17,978,949	19,342,174	23,578,830	26,211,702
632 PW Treatment Plants Operations	11,708,212	12,733,650	13,979,829	18,021,513	17,142,840	18,255,089
628 Natural Resources	4,178,179	4,795,898	4,484,751	5,004,648	6,622,503	6,442,355
611 Public Works Administration	2,467,406	2,367,966	2,380,361	2,653,152	5,092,333	5,113,365
TOTAL EXPENDITURE	109,959,555	133,058,118	126,751,544	100,453,046	117,074,923	119,223,454

Group Descriptions

Public Works Administration accounts for department-wide administration, communication and outreach, financial services, and the safety program. This group is funded by the Public Works Administration and Engineering Fund with costs recovered through the department's internal cost recovery program.

The Natural Resources group provides Stormwater utility development and planning, water monitoring, the Aquatic Invasive Species prevention program, environmental restoration project planning, and maintenance of Watershed properties. The group works on environmental policy and toward completion of the Lake Whatcom Management Work Plan. Funding comes from multiple sources, primarily Stormwater, Water and Watershed funds.

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

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, and solid waste code enforcement and camp and litter cleanup. Stormwater utility maintenance is performed by this group. The group is funded by the Street and Stormwater funds, along with a contribution from the Environmental Remediation Fund for cleanup and code enforcement activities.

The Public Works Transportation Management group manages parking on street and in City parking structures along with providing parking enforcement in the City. This group also is responsible for maintaining traffic signals and signage and managing radio communication systems and fiber optic systems. Traffic and Parking funds support this group.

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

The Asset Management group provides GIS services for the department and manages the asset management and service request software systems used by Public Works, other departments, and the public for limited types of services. This group is funded by the Public Works Administration and Engineering Fund with costs recovered through the department's internal cost recovery program.

The Fleet group manages fleet replacement funding, acquisition and maintenance of vehicles and equipment across the department.

The Facilities group manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall, the Library and others. The group also provides project management for larger remodel and construction projects for City facilities.

The Solid Waste Remediation group accounts for projects that qualify for use of the Environmental Remediation Fund such as landfill cleanup projects.

The Facilities Capital Maintenance group will have minimal or no use going forward due to accounting changes.

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. Transportation planning and long-term utility capital planning are also provided for and supported by the Engineering group. The group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. This group is funded primarily through the Public Works Administration and Engineering Fund. The costs are recovered through direct charges to other Funds or allocated through the department's internal cost recovery program.

The Utilities Capital Improvements group accounts for the cost of the capital construction projects for the Water, Sewer and Storm Water Utilities.

The Transportation Capital Improvements group accounts for the cost of capital construction and restoration projects for Streets and related work such as sidewalks, storm drainage, street lighting, and traffic control.

Department Budgets

The Natural Resources Restoration Projects group accounts for projects planned for in Natural Resources and managed by Engineering such as fish passage improvements, water quality improvements and waterway rehabilitation and restoration projects.

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.

2023-2024 Capital Budget and 2023-2028 Capital Facilities Plan

Purpose

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

The CFP is a six-year rolling plan that is revised annually to reflect varying conditions. The CFP includes 2023-24 capital expenditures for City Council adoption and an estimate of future capital needs for 2023-2028 to guide future capital decisions. The adoption of the CFP contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered part of the Capital Facilities element of the Comprehensive Plan. The CFP also incorporates the Bellingham School District's Capital Facilities Plan by reference.

Only the appropriations for the 2023-24 biennium are authorized by Council with budget adoption. Projects identified for the remaining four years may be altered due to cost or varying conditions.

Existing City Assets

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

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

Renewal and replacements for the street, water and sewer systems are included in the capital budget due to the large cost and nature of work done, which extends the life of the systems. These programs include the resurfacing of existing streets and the replacement of aging water and sewer lines. They may not be capital projects from an accounting perspective.

The Finance Department establishes capitalization thresholds based on Generally Accepted Accounting Practices and state law.

Capital Facilities Plan Process

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

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

Planning Horizon 20 - 50 Years

[City of Bellingham Legacies](#)

[Waterfront Planning](#)

Planning Horizon 20 Years

[City of Bellingham Strategic Commitments](#)

[City of Bellingham Comprehensive Plan](#)

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

[Downtown Plan](#)

[Whatcom County Coordinated Sewer/Water Service Area Plan](#)

Planning Horizon 5 Years

[Bellingham Park, Recreation and Open Space Master Plan](#)

[City of Bellingham Transportation Improvement Plan](#)

[Community Development Consolidated Plan](#)

[Lake Whatcom Management Program](#)

Capital Summary by Department

Department or Division	2023 Proposed	2024 Proposed	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
Fire	147,000	-	-	-	-	-
Information Tech. (ITSD)	1,637,603	1,211,315	750,000	750,000	350,000	350,000
Parks & Recreation	18,125,000	14,049,300	14,780,000	3,590,000	2,600,000	9,650,000
Police	508,000	200,000	-	-	-	-
PW Facilities	16,050,000	9,650,000	4,400,000	400,000	400,000	400,000
PW Natural Resources	341,029	3,110,650	7,122,909	4,393,482	450,000	-
PW Remediation	3,070,000	2,275,000	-	-	-	-
PW Transportation	28,117,000	8,882,000	8,200,000	8,500,000	11,500,000	15,500,000
PW Watershed Acquisition	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
PW Water & Sewer	24,140,000	31,707,000	102,000,000	42,000,000	2,000,000	2,000,000
Grants & Other Revenue Sources	22,783,039	7,356,067	4,077,997	580,445	3,750,000	-
Total	120,918,671	81,441,332	144,330,906	63,213,927	24,050,000	30,900,000

Capital Summary by Fund

Fund	2023 Proposed	2024 Proposed	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
001 - General Fund	3,225,000	7,100,000	-	-	-	-
111 - Street	13,262,000	4,400,000	4,150,000	5,500,000	8,500,000	12,500,000
136 - Environmental Remediation	3,070,000	2,275,000	8,000,000	-	-	-
141 - 1st 1/4% REET	5,735,000	2,885,000	4,475,000	475,000	400,000	400,000
142 - 2nd 1/4% REET	6,500,000	3,010,000	385,000	385,000	250,000	250,000
160 - Public Safety Dispatch	655,000	200,000	-	-	-	-
161 - Transportation Fund	15,790,000	4,982,000	4,050,000	3,000,000	3,000,000	3,000,000
173 - Greenways III	6,655,000	7,375,000	4,390,000	700,000	250,000	2,250,000
177 - Park Impact	7,900,000	3,079,300	1,680,000	2,180,000	600,000	5,650,000
410 - Water Fund	4,350,000	1,957,000	-	-	-	-
411 - Watershed Fund	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater Fund	18,315,000	29,250,000	102,000,000	42,000,000	2,000,000	2,000,000
430 - Storm Surface Water Utility	1,441,029	3,110,650	7,122,909	4,393,482	450,000	-
460 - Golf Course	250,000	250,000	250,000	250,000	1,500,000	1,500,000
510 - Fleet Administration	2,500,000	-	-	-	-	-
530 - Facilities Administration	850,000	-	-	-	-	-
542 - Computer Infrastructure Replacement	1,637,603	1,211,315	750,000	750,000	350,000	350,000
Grants & Other Revenue Sources	22,783,039	7,356,067	4,077,997	580,445	3,750,000	-
Total	120,918,671	81,441,332	144,330,906	63,213,927	24,050,000	30,900,000

Capital Plan

Capital Projects

Fire Department & Police Department (Dispatch)

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
BD224 - CAD Hardware Replacement	-	200,000	-	-	-	-
160 - Public Safety Dispatch	-	200,000	-	-	-	-
BD225 - WHATCOMM Dispatch Remodel	100,000	-	-	-	-	-
160 - Public Safety Dispatch	100,000	-	-	-	-	-
BD123 - Call Processing Equipment Replacement	555,000	-	-	-	-	-
160 - Public Safety Dispatch	555,000	-	-	-	-	-
Total	655,000	200,000	-	-	-	-

Information Technology Services Department

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
IT001 - Annual Network Infrastructure Replacement	432,603	601,315	350,000	350,000	350,000	350,000
542 - Computer Infrastructure Replacement	432,603	601,315	350,000	350,000	350,000	350,000
IT002 - Eden Replacement	500,000	-	-	-	-	-
542 - Computer Infrastructure Replacement	500,000	-	-	-	-	-
IT006 - Conversion of City Utility GIS Data	75,000	360,000	-	-	-	-
542 - Computer Infrastructure Replacement	75,000	360,000	-	-	-	-
IT007 - Permitting System RFP Development	-	125,000	-	-	-	-
542 - Computer Infrastructure Replacement	-	125,000	-	-	-	-
IT008 - HRIS System RFP Development and Selection	-	125,000	-	-	-	-
542 - Computer Infrastructure Replacement	-	125,000	-	-	-	-
IT010 - High Priority Apps, Projects & Contingency	630,000	-	400,000	400,000	-	-
542 - Computer Infrastructure Replacement	630,000	-	400,000	400,000	-	-
Total	1,637,603	1,211,315	750,000	750,000	350,000	350,000

Parks and Recreation Department

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
P0022 - S. State St. Manufactured Gas Plant Clean Up	-	-	8,000,000	-	-	-
136 - Environmental Remediation	-	-	8,000,000	-	-	-
P0067 - Cordata Community Park - Phase 2	4,400,000	-	-	-	-	-
177 - Park Impact	4,400,000	-	-	-	-	-
P0073 - Bloedel Donovan Community Building	385,000	-	-	-	-	-
141 - 1st 1/4% REET	385,000	-	-	-	-	-
P0077 - Arroyo Park Bridges	560,000	-	-	-	-	-
173 - Greenways III	560,000	-	-	-	-	-
P0083 - Whatcom Falls Trestle Demolition	300,000	-	-	-	-	-
001 - General Fund	300,000	-	-	-	-	-
P0085 - Lorraine Ellis Playground	200,000	-	-	-	-	-
177 - Park Impact	200,000	-	-	-	-	-
P0088 - Boulevard Park Shoreline Improvement	500,000	1,000,000	-	-	-	-
173 - Greenways III	500,000	1,000,000	-	-	-	-
P0093 - Sunset Pond Loop Trail	1,500,000	500,000	-	-	-	-
173 - Greenways III	1,250,000	250,000	-	-	-	-
177 - Park Impact	250,000	250,000	-	-	-	-
P0100 - Bakerview Neighborhood Park Infrastructure Assessment	-	-	500,000	500,000	-	-
177 - Park Impact	-	-	500,000	500,000	-	-
P0101 - Bakerview Neighborhood Park Street Frontage	-	2,000,000	-	-	-	-
142 - 2nd 1/4% REET	-	2,000,000	-	-	-	-
P0102 - Bay to Baker Meridian/Birchwood Roundabout	-	-	550,000	-	-	-
173 - Greenways III	-	-	550,000	-	-	-

Capital Plan

	2023	2024	2025	2026	2027	2028
Parks Department (continued)	Adopted	Adopted	Estimate	Estimate	Estimate	Estimate
P0103 - Bayview Cemetery Mausoleum Roof	100,000	-	-	-	-	-
001 - General Fund	100,000	-	-	-	-	-
P0104 - Bayview Cemetery Street Improvements	75,000	100,000	-	-	-	-
142 - 2nd 1/4% REET	75,000	100,000	-	-	-	-
P0105 - Bear Creek Open Space Parking & Wayfinding	-	160,000	-	-	-	-
173 - Greenways III	-	160,000	-	-	-	-
P0106 - Boulevard Park North Restroom Remodel	-	-	-	500,000	-	-
177 - Park Impact	-	-	-	500,000	-	-
P0107 - Broadway Park Improvements	-	150,000	-	-	-	-
142 - 2nd 1/4% REET	-	75,000	-	-	-	-
177 - Park Impact	-	75,000	-	-	-	-
P0108 - Community Garden Improvements	200,000	100,000	-	-	-	-
173 - Greenways III	200,000	100,000	-	-	-	-
P0109 - Civic Asset Preservation & Improvements	75,000	75,000	75,000	75,000	-	-
141 - 1st 1/4% REET	75,000	75,000	75,000	75,000	-	-
P0110 - Sportsplex Rehabilitation and Upgrades	3,500,000	-	-	-	-	-
141 - 1st 1/4% REET	1,750,000	-	-	-	-	-
177 - Park Impact	1,750,000	-	-	-	-	-
P0112 - Cornwall Memorial Park Sport Court Resurfacing	165,000	-	-	-	-	-
177 - Park Impact	165,000	-	-	-	-	-
P0113 - Fairhaven Park Sport Court Repair	-	165,000	-	-	-	-
173 - Greenways III	-	165,000	-	-	-	-
P0114 - Fairhaven Village Green Restroom	30,000	-	-	-	-	-
173 - Greenways III	30,000	-	-	-	-	-
P0115 - Fairhaven Pavilion & Picnic Shelter	-	-	30,000	30,000	-	-
177 - Park Impact	-	-	30,000	30,000	-	-
P0116 - Forestry Management	-	-	-	-	-	-
173 - Greenways III	-	-	-	-	-	-
P0117 - Golf Course Capital Maintenance Projects	250,000	250,000	250,000	250,000	1,500,000	1,500,000
460 - Golf Course	250,000	250,000	250,000	250,000	1,500,000	1,500,000
P0118 - Greenway Land Acquisition	2,500,000	2,500,000	3,000,000	-	-	-
173 - Greenways III	2,500,000	2,500,000	3,000,000	-	-	-
P0119 - Happy Valley Park Access Improvements + Park Amenities	-	-	-	500,000	-	-
173 - Greenways III	-	-	-	500,000	-	-
P0120 - Hundred Acre Wood - Phase 1	150,000	500,000	-	-	-	-
173 - Greenways III	150,000	500,000	-	-	-	-
P0121 - Julianna Park Phase 2	-	-	-	-	-	1,500,000
177 - Park Impact	-	-	-	-	-	1,500,000
P0123 - Maritime Heritage Park Fence Phase 2	150,000	100,000	-	-	-	-
001 - General Fund	150,000	100,000	-	-	-	-
P0125 - Neighborhood Park Acquisition	100,000	100,000	100,000	100,000	-	-
177 - Park Impact	100,000	100,000	100,000	100,000	-	-
P0126 - Neighborhood Park Improvements	200,000	200,000	200,000	200,000	-	-
177 - Park Impact	200,000	200,000	200,000	200,000	-	-
P0127 - North Galbraith Trailhead and Parking	-	-	-	350,000	-	-
177 - Park Impact	-	-	-	350,000	-	-
P0130 - Playground Replacement	450,000	250,000	-	250,000	-	250,000
177 - Park Impact	450,000	250,000	-	250,000	-	250,000
P0132 - Roosevelt Park LED Light Upgrades	-	-	40,000	-	-	-
173 - Greenways III	-	-	40,000	-	-	-
P0133 - Samish Crest Trail Wayfinding	-	-	-	200,000	-	-
173 - Greenways III	-	-	-	200,000	-	-

	2023	2024	2025	2026	2027	2028
Parks Department (continued)	Adopted	Adopted	Estimate	Estimate	Estimate	Estimate
P0134 - Squalicum Creek Park Shop Improvements	-	60,000	-	-	-	-
141 - 1st 1/4% REET	-	60,000	-	-	-	-
P0135 - Structures and Facilities Repairs	135,000	135,000	135,000	135,000	-	-
142 - 2nd 1/4% REET	135,000	135,000	135,000	135,000	-	-
P0138 - Van Wyck Park	-	-	-	-	200,000	1,500,000
177 - Park Impact	-	-	-	-	200,000	1,500,000
P0139 - Van Wyck Park Interim Uses	40,000	-	-	-	-	-
177 - Park Impact	40,000	-	-	-	-	-
P0140 - Bridge Structural Assessments	100,000	100,000	-	-	-	-
141 - 1st 1/4% REET	100,000	100,000	-	-	-	-
P0142 - Woodstock Improvements	-	-	500,000	-	-	-
177 - Park Impact	-	-	500,000	-	-	-
WF183 - Cornwall Beach Park	-	2,550,000	-	-	500,000	4,500,000
142 - 2nd 1/4% REET	-	250,000	-	-	-	-
173 - Greenways III	-	2,300,000	-	-	250,000	2,250,000
177 - Park Impact	-	-	-	-	250,000	2,250,000
WF184 - Waypoint Park Phase 2	-	754,300	-	-	-	-
177 - Park Impact	-	754,300	-	-	-	-
P0122 - King/Queen Mountain Trailhead + Trail Improvement	-	-	300,000	-	-	-
173 - Greenways III	-	-	300,000	-	-	-
P0124 - Maritime Heritage Park Boardwalk Rehab & Trail Decommissioning	-	400,000	-	-	-	-
173 - Greenways III	-	400,000	-	-	-	-
P0128 - Pavement & Curbing Repairs	250,000	250,000	250,000	250,000	250,000	250,000
142 - 2nd 1/4% REET	250,000	250,000	250,000	250,000	250,000	250,000
P0131 - Playground Repairs	150,000	150,000	150,000	150,000	150,000	150,000
177 - Park Impact	150,000	150,000	150,000	150,000	150,000	150,000
P0136 - Sunset Pond Park Amenities	-	-	200,000	100,000	-	-
177 - Park Impact	-	-	200,000	100,000	-	-
P0033 - The Pier at Little Squalicum Park	1,240,000	-	-	-	-	-
173 - Greenways III	1,240,000	-	-	-	-	-
P0069 - Storybrook Park	195,000	1,500,000	-	-	-	-
142 - 2nd 1/4% REET	-	200,000	-	-	-	-
177 - Park Impact	195,000	1,300,000	-	-	-	-
P0129 - Little Squalicum Park Restrooms	-	-	500,000	-	-	-
173 - Greenways III	-	-	500,000	-	-	-
P0145 - Jills Ct. Trail Development	225,000	-	-	-	-	-
173 - Greenways III	225,000	-	-	-	-	-
Total	18,125,000	14,049,300	14,780,000	3,590,000	2,600,000	9,650,000

Capital Plan

Public Works – Facilities

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
EF0A1 - Emerging Projects - Facilities	400,000	400,000	400,000	400,000	400,000	400,000
141 - 1st 1/4% REET	400,000	400,000	400,000	400,000	400,000	400,000
EF148 - Federal Building Chiller	300,000	-	-	-	-	-
141 - 1st 1/4% REET	300,000	-	-	-	-	-
EF153 - BPD Building Envelope	-	2,000,000	-	-	-	-
141 - 1st 1/4% REET	-	2,000,000	-	-	-	-
EF158 - City Hall Boilers	-	-	1,500,000	-	-	-
141 - 1st 1/4% REET	-	-	1,500,000	-	-	-
EF162 - Old City Hall Envelope	1,000,000	-	-	-	-	-
001 - General Fund	1,000,000	-	-	-	-	-
EF171 - Woburn Operations Site	7,000,000	-	-	-	-	-
111 - Street	3,500,000	-	-	-	-	-
141 - 1st 1/4% REET	2,000,000	-	-	-	-	-
142 - 2nd 1/4% REET	1,500,000	-	-	-	-	-
EF173 - Fire St 2 Reroof and Solarization	550,000	-	-	-	-	-
141 - 1st 1/4% REET	550,000	-	-	-	-	-
EF176 - Council Chambers LED upgrade	100,000	-	-	-	-	-
001 - General Fund	100,000	-	-	-	-	-
EF177 - City Hall Basement Remodel	-	250,000	2,500,000	-	-	-
141 - 1st 1/4% REET	-	250,000	2,500,000	-	-	-
EF161 - Warehouse Roof and Solar Panels	850,000	-	-	-	-	-
530 - Facilities Administration	850,000	-	-	-	-	-
EF163 - Lightcatcher HVAC Recommissioning	75,000	-	-	-	-	-
001 - General Fund	75,000	-	-	-	-	-
EF164 - Fuel Island Roof	2,500,000	-	-	-	-	-
510 - Fleet Administration	2,500,000	-	-	-	-	-
EF174 - Fire Station 5 Reroof	175,000	-	-	-	-	-
141 - 1st 1/4% REET	175,000	-	-	-	-	-
EF175 - Central Library Renovation Phase 2	1,500,000	7,000,000	-	-	-	-
001 - General Fund	1,500,000	7,000,000	-	-	-	-
EF178 - Pacific Street Admin Building Remodel/Expan:	1,600,000	-	-	-	-	-
111 - Street	400,000	-	-	-	-	-
410 - Water Fund	400,000	-	-	-	-	-
420 - Wastewater Fund	400,000	-	-	-	-	-
430 - Storm Surface Water Utility	400,000	-	-	-	-	-
Total	16,050,000	9,650,000	4,400,000	400,000	400,000	400,000

Public Works – Natural Resources

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
EN056 - Padden Creek Fish Passage Projects 12th St, 14th St and 30th St	1,243,989	6,355,959	-	-	-	-
430 - Storm Surface Water Utility	211,542	1,015,605	-	-	-	-
Grant	1,032,447	5,340,354	-	-	-	-
EV171 - Donald Ave Water Quality Facility Retrofit	248,929	622,024	-	-	-	-
430 - Storm Surface Water Utility	62,232	188,506	-	-	-	-
Grant	186,697	433,518	-	-	-	-
EN058 - Padden Creek 24th St to 30th St Restoration Phase 2	130,130	369,870	-	-	-	-
430 - Storm Surface Water Utility	-	-	-	-	-	-
Grant	130,130	369,870	-	-	-	-
EN059 - Squalicum Creek at Baker Creek Fish Passage Improvement	-	675,000	4,186,910	-	-	-
430 - Storm Surface Water Utility	-	675,000	4,186,910	-	-	-
EN060 - Squalicum Waterway / Roeder Ave Fish Passage Improvement	-	1,100,000	2,500,000	4,200,000	-	-
430 - Storm Surface Water Utility	-	1,100,000	2,500,000	4,200,000	-	-
EV173 - Water Quality for Little Squalicum Creek	269,020	645,393	-	-	-	-
430 - Storm Surface Water Utility	67,255	161,348	-	-	-	-
Grant	201,765	484,045	-	-	-	-
EV176 - Connecticut/Alabama/Academy Vault Retrofit	-	171,377	565,069	-	-	-
430 - Storm Surface Water Utility	-	42,844	141,267	-	-	-
Grant	-	128,533	423,802	-	-	-
EV177 - Water Quality for Little Squalicum Creek	-	452,094	773,927	773,927	-	-
430 - Storm Surface Water Utility	-	113,023	193,482	193,482	-	-
Grant	-	339,071	580,445	580,445	-	-
EN061 - EN061 Padden Cr at Harris Fish Passage Improvements	-	-	675,000	-	4,200,000	-
430 - Storm Surface Water Utility	-	-	101,250	-	450,000	-
Grant	-	-	573,750	-	3,750,000	-
Total	1,892,068	10,391,717	8,700,906	4,973,927	4,200,000	-

Public Works – Remediation

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
EC012 - Cornwall Ave Landfill	2,465,000	1,925,000	-	-	-	-
136 - Environmental Remediation	2,465,000	1,925,000	-	-	-	-
EC018 - RG Haley Remediation	-	250,000	-	-	-	-
136 - Environmental Remediation	-	250,000	-	-	-	-
EC019 - Central Waterfront Remediation	605,000	100,000	-	-	-	-
136 - Environmental Remediation	605,000	100,000	-	-	-	-
Total	3,070,000	2,275,000	-	-	-	-

Capital Plan

Public Works – Transportation

	2023	2024	2025	2026	2027	2028
	Adopted	Adopted	Estimate	Estimate	Estimate	Estimate
ER017 - Rainier Street Bridge Over Chuckanut Creek	100,000	1,000,000	1,000,000	3,000,000	-	-
111 - Street	100,000	1,000,000	1,000,000	3,000,000	-	-
ES0A1 - Pavement Resurfacing Annual Program	4,857,000	5,682,000	5,500,000	5,500,000	5,500,000	5,500,000
111 - Street	1,400,000	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000
161 - Transportation Fund	3,457,000	3,682,000	3,000,000	3,000,000	3,000,000	3,000,000
ES473 - James Bakerview Intersection	4,084,000	-	-	-	-	-
111 - Street	849,000	-	-	-	-	-
Grant	3,235,000	-	-	-	-	-
ES537 - Telegraph Multimodal	6,500,000	500,000	-	-	-	-
111 - Street	1,743,000	250,000	-	-	-	-
161 - Transportation Fund	3,000,000	250,000	-	-	-	-
Grant	1,757,000	-	-	-	-	-
ES560 - Parkview Safe Routes to Schools	2,370,000	-	-	-	-	-
161 - Transportation Fund	600,000	-	-	-	-	-
Grant	1,770,000	-	-	-	-	-
ES562 - Old Town Redevelopment	4,000,000	-	-	-	-	-
142 - 2nd 1/4% REET	4,000,000	-	-	-	-	-
ES563 - Eldridge Non-Motorized	250,000	-	-	-	-	-
111 - Street	100,000	-	-	-	-	-
161 - Transportation Fund	150,000	-	-	-	-	-
ET034 - Lincoln Maple Signal	650,000	-	-	-	-	-
111 - Street	170,000	-	-	-	-	-
Grant	480,000	-	-	-	-	-
ER015 - James Street Bridge Replacement	4,504,000	-	-	-	-	-
111 - Street	525,000	-	-	-	-	-
161 - Transportation Fund	579,000	-	-	-	-	-
Grant	3,400,000	-	-	-	-	-
ER016 - Meador Ave Bridge Replacement	4,504,000	-	-	-	-	-
111 - Street	525,000	-	-	-	-	-
161 - Transportation Fund	579,000	-	-	-	-	-
Grant	3,400,000	-	-	-	-	-
ES559 - Silver Beach-Samish-Roosevelt Overlays	3,125,000	-	-	-	-	-
111 - Street	1,125,000	-	-	-	-	-
161 - Transportation Fund	2,000,000	-	-	-	-	-
ES561 - W Illinois Multimodal Improvements	4,775,000	-	-	-	-	-
161 - Transportation Fund	2,800,000	-	-	-	-	-
410 - Water Fund	175,000	-	-	-	-	-
Grant	1,800,000	-	-	-	-	-
ES564 - Meridian/Birchwood Intersection	3,175,000	425,000	2,850,000	-	6,000,000	-
111 - Street	175,000	100,000	100,000	-	6,000,000	-
161 - Transportation Fund	300,000	250,000	250,000	-	-	-
Grant	2,700,000	75,000	2,500,000	-	-	-
ES565 - James Street Multimodal Safety Segments 3 a	1,350,000	1,350,000	1,350,000	-	-	10,000,000
111 - Street	550,000	550,000	550,000	-	-	10,000,000
161 - Transportation Fund	800,000	800,000	800,000	-	-	-
EW239 - Russell/Irving Water Main	1,775,000	-	-	-	-	-
111 - Street	500,000	-	-	-	-	-
410 - Water Fund	1,275,000	-	-	-	-	-
WF022 - F Street Crossing Safety Improvements	3,330,000	-	-	-	-	-
142 - 2nd 1/4% REET	540,000	-	-	-	-	-
161 - Transportation Fund	100,000	-	-	-	-	-
Other Funding Source	2,690,000	-	-	-	-	-
Total	49,349,000	8,957,000	10,700,000	8,500,000	11,500,000	15,500,000

Public Works – Watershed Acquisition

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
WS0A1 - Watershed Acquisitions Annual	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed Fund	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Public Works – Water & Sewer

	2023 Adopted	2024 Adopted	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
EU0A1 - Annual Sewer System Improvements	400,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
420 - Wastewater Fund	400,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
EU180 - Roeder Lift Station	1,750,000	1,250,000	-	-	-	-
111 - Street	500,000	500,000	-	-	-	-
410 - Water Fund	500,000	-	-	-	-	-
420 - Wastewater Fund	750,000	750,000	-	-	-	-
EU183 - Horton/Bakerview Lift Stations	725,000	-	-	-	-	-
161 - Transportation Fund	125,000	-	-	-	-	-
420 - Wastewater Fund	600,000	-	-	-	-	-
EU184 - Meridian Sewer I-5 to Kellogg	7,865,000	-	-	-	-	-
420 - Wastewater Fund	7,865,000	-	-	-	-	-
EU189 - Post Point Resource Recovery Project	5,000,000	26,000,000	100,000,000	40,000,000	-	-
420 - Wastewater Fund	5,000,000	26,000,000	100,000,000	40,000,000	-	-
EU193 - Tremont Lift Station	-	500,000	-	-	-	-
420 - Wastewater Fund	-	500,000	-	-	-	-
EW0A1 - Annual Water System Improvements	-	1,957,000	-	-	-	-
410 - Water Fund	-	1,957,000	-	-	-	-
EW238 - Valencia Water Main	4,700,000	-	-	-	-	-
161 - Transportation Fund	1,300,000	-	-	-	-	-
410 - Water Fund	2,000,000	-	-	-	-	-
420 - Wastewater Fund	700,000	-	-	-	-	-
430 - Storm Surface Water Utility	700,000	-	-	-	-	-
EU190 - Woburn/Yew/Electric Sewer Main	3,700,000	-	-	-	-	-
111 - Street	1,100,000	-	-	-	-	-
420 - Wastewater Fund	2,600,000	-	-	-	-	-
Total	24,140,000	31,707,000	102,000,000	42,000,000	2,000,000	2,000,000

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Long Term Debt Summary

The City issues bonds to finance large capital projects such as buildings and utility infrastructure. These financial obligations are paid over time, typically ten or twenty years. The City's enjoys a high bond rating for both revenue (Moody's rating of Aa1) and general obligation (Standard & Poor's rating of AA+) bonds. The City is committed to maintaining our credit rating by making all debt service payments on time and maintaining adequate reserves.

Types of Bonds

1. Limited Tax General Obligation Bonds (LTGO)

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

2. Unlimited Tax General Obligation Bonds (UTGO)

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

3. Revenue Bonds

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

4. Local Improvement District Bonds (LID)

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

Legal Debt Capacity Limits

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

Long-Term Debt Summary

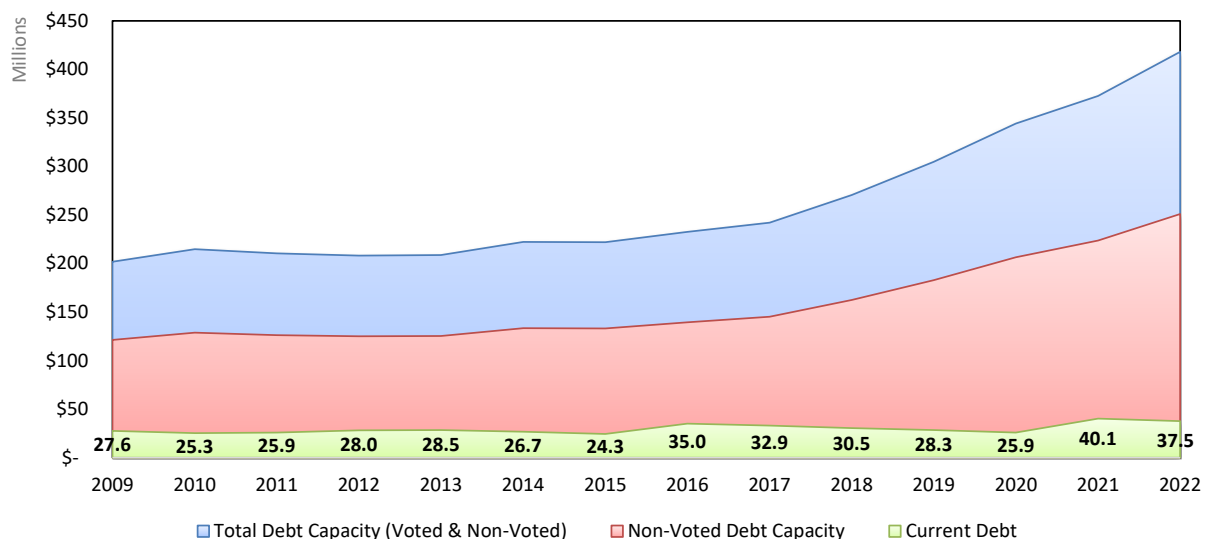
The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The assessed value of the property tax base in the City for the regular 2022 levy is \$16,724,290,897. This provides a non-voted general obligation debt capacity of \$250,864,363. The City has used \$37,549,819 of this capacity, leaving \$213,314,544 available. The City's total voted and non-voted general obligation debt capacity is \$418,107,272. Of this capacity, the City has used \$37,549,819. The remaining total voted and non-voted general obligation debt capacity is \$380,557,453.

Legal Debt Capacity Calculation

Assessed Value (2022 Tax Year)		\$16,724,290,897
Limited Tax General Obligation (GO) Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		250,864,363
Less: Outstanding Limited Tax GO Bonds	35,780,000	
Other Debt Obligations	1,769,819	
Total Nonvoted Debt Outstanding		37,549,819
Total Remaining Limited Tax GO Debt Capacity (Nonvoted)		<u>\$213,314,544</u>
Total GO Debt Capacity @ 2 1/2% of Assessed Value		418,107,272
Total Nonvoted Debt Outstanding	37,549,819	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		37,549,819
Total Remaining GO Debt Capacity (Voted and Nonvoted)		<u>\$380,557,453</u>

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



General Obligation Debt

Outstanding General Obligation Bonds and Other Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Principal	Redemptions as of 12/31/22	Principal Remaining 12/31/22
Non-voted (LTGO) Bonds						
2011 Qual Energy Conserv LTGO	04/27/11	12/01/25	5.43%	6,480,000	380,000	6,100,000
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,370,000	9,655,000	4,715,000
2014 Solid Waste LTGO Refunding A	12/17/14	12/01/25	3.00%-4.00%	3,170,000	1,380,000	1,790,000
2016 LTGO Refunding Series A	04/20/16	12/01/27	.60 - 4.00%	8,815,000	2,475,000	6,340,000
2021 LTGO PW Bond	06/23/21	12/01/40	2.00-5.00%	17,705,000	870,000	16,835,000
Total General Obligation Bonds				50,540,000	14,760,000	35,780,000
Certificate of Participation Loans						
2014 WA State COP - Six Ambulances	08/28/14	06/01/24	2.13%	867,507	657,688	209,819
2015 WA State COP - LED Lights	09/24/15	12/01/27	2.70%	3,205,000	1,645,000	1,560,000
Total Other General Obligation Debt				4,072,507	2,302,688	1,769,819
Total Long Term General Debt				\$ 54,612,507	\$ 17,062,688	\$ 37,549,819

Annual Debt Service Requirements to Maturity for General Obligation Debt

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2023	3,070,000	1,336,205	392,287	65,440	4,863,932
2024	3,310,000	1,212,555	402,532	53,307	4,978,394
2025	9,645,000	1,086,030	310,000	35,869	11,076,899
2026	3,135,000	605,950	330,000	20,369	4,091,319
2027	3,035,000	497,100	335,000	10,469	3,877,569
Future	13,585,000	2,306,950	-	-	15,891,950
	\$ 35,780,000	\$ 7,044,790	\$ 1,769,819	\$ 185,453	\$ 44,780,062

Local Improvement District Bonds

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

Long-Term Debt Summary

Revenue Bonds

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

Outstanding Revenue Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Principal	Redemptions as of 12/31/2020	Principal Remaining 12/31/2020
Revenue Bonds						
2015 Water/Sewer Refunding	11/10/15	08/01/26	2.17%	4,035,000	2,345,000	1,690,000
2020 Water/Sewer Refunding	09/09/20	08/01/43	2.00-5.00%	18,935,000	1,725,000	17,210,000
2021 Water/Sewer Refunding	05/04/21	08/01/41	5.00%	29,455,000	245,000	29,210,000
Total Revenue Bonds				52,425,000	4,315,000	48,110,000
Public Works Trust Loans and Notes						
DOH Water Pre-treatment Plant	05/27/15	10/01/34	1.50%	11,998,800	3,421,120	8,577,680
DOE L1200033 Padden Creek Daylighting	05/10/13	12/15/35	2.60%	1,426,000	394,859	1,031,141
DOE L1400025 Texas/Columbia Storm Mains	12/31/14	06/30/23	1.10%	1,414,000	1,268,345	145,655
DOE L1300017 Squalicum Crk Re-route Ph I	07/01/15	05/30/36	2.70%	528,632	129,823	398,809
DOE L1400010 Squalicum Crk Re-route Ph II	07/01/15	12/31/36	2.30%	543,536	130,803	412,733
DOE EL160594 Squalicum Crk Re-route Ph III	11/09/16	01/31/42	2.40%	528,813	7,878	520,935
DOE EL190008 Roeder Lift Station Imprv	12/31/18	11/30/41	1.50%	458,350	23,565	434,785
DOE EL180465 Squalicum Crk Reroute Ph IV	10/31/20	12/30/41	1.50%	195,824	8,184	187,641
Total Other Obligations Debt				17,093,955	5,384,576	11,709,378
Total Long Term General Debt				\$ 69,518,955	\$ 9,699,576	\$ 59,819,378

Annual Estimated Debt Service Requirement on Revenue Debt

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
2023	1,520,000	1,871,574	1,030,367	215,844	\$ 4,637,785
2024	1,551,000	1,844,243	888,757	183,246	\$ 4,467,246
2025	1,592,000	1,814,986	892,902	168,379	\$ 4,468,267
2026	1,642,000	1,765,670	897,148	153,411	\$ 4,458,229
2027	1,725,000	1,713,233	901,499	138,338	\$ 4,478,070
Future	40,080,000	14,956,192	7,098,706	630,261	\$ 62,765,159
	\$ 48,110,000	\$ 23,965,897	\$ 11,709,378	\$ 1,489,478	\$ 85,274,754

Budgeted Positions – Introduction

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

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

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

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

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

City Council member compensation was established November 3, 1997 by ordinance 1089, which authorizes an annual 3% increase. In 2021, ordinance 2021-12-15 established an independent Salary Commission to determine City Council member compensation. The commission set the monthly salary for Council members in 2023 to \$5,583 per month. Council member salary increases annually in accordance with BMC 3.12.010

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

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

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

Budgeted Positions - Public Safety**Police Department**

DEPARTMENT	Revised	Adopted		Employee
	2022	2023	2024	Group
POLICE DEPARTMENT				
Accounting Technician	2.0	2.0	2.0	Local 1937
Chief of Police	1.0	1.0	1.0	Non-Union
Code Compliance Officer	2.0	2.0	2.0	Teamster 231
Community Services Officer	4.0	4.0	4.0	Local 1937
Corporal	8.0	8.0	8.0	Police Guild
Crime Analyst	1.0	1.0	1.0	Teamster 231
Crime Scene Investigator	7.0	7.0	7.0	Police Guild
Deputy Police Chief	2.0	2.0	2.0	Non-Union
Detective	11.0	11.0	11.0	Police Guild
Evidence and ID Officer	2.0	2.0	2.0	Police Guild
Lieutenant	6.0	6.0	6.0	FOP
Parking Enforcement Officer	4.0	4.0	4.0	Local 1937
Patrol Officers	64.0	66.0	68.0	Police Guild
Police Administrative Coordinator	1.0	1.0	1.0	Non-Union
Police Department Systems Specialist	1.0	1.0	1.0	Teamster 231
Police Department Technology Manager	1.0	1.0	1.0	Teamster 231
Police Records Manager	1.0	1.0	1.0	Teamster 231
Police Support Services Specialist	14.0	15.0	15.0	Local 1937
Communications & Outreach Coordinator	1.0	1.0	1.0	Teamster 231
Record Bureau Supervisor	2.0	2.0	2.0	Teamster 231
Sergeant	15.0	15.0	15.0	Police Guild
Technical Support and Training Specialist	1.0	1.0	1.0	Local 1937
Traffic Officer	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
Whatcomm Deputy Director	1.0	1.0	1.0	Non-Union
What-Comm Dispatcher -In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	32.0	35.0	35.0	W-C Disp Guild
What-COMM GIS Analyst	1.0	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	194.0	200.0	202.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL POLICE DEPARTMENT	194.4	200.4	202.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	5.0	5.0	5.0	Non-Union
Non-Uniformed Employee Group	27.0	28.0	28.0	Local 1937
Police Lieutenants Employee Group	6.0	6.0	6.0	FOP
Public Safety Dispatch Group	32.0	35.0	35.0	W-C Disp Guild
Supervisor/Professional Employee Group	11.0	11.0	11.0	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	Temporary
Uniformed Employee Group	113.0	115.0	117.0	Police Guild

Fire Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
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	5.0	5.0	IAFF 106S
Captains	42.0	43.0	43.0	IAFF 106
Division Chiefs (including Fire Marshall)	3.0	3.0	3.0	IAFF 106S
Emergency Manager	1.0	1.0	1.0	Non-Union
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 Systems Analyst	1.0	1.0	1.0	Teamster 231
Fire/EMS Dispatch Supervisor	2.0	2.0	2.0	AFSCME 114F
FIRE/EMS Dispatcher, Dispatcher In Trng	14.0	14.0	14.0	AFSCME 114F
Firefighters, FF/Paramedics	121.0	127.0	137.0	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
Secretary 3	1.0	1.0	1.0	Local 1937
Logistics Coordinator	0.0	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	202.0	211.0	221.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL FIRE DEPARTMENT	202.4	211.4	221.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>EMS Dispatch Group</i>	16.0	16.0	16.0	AFSCME 114F
<i>Fire Staff Officers Group</i>	8.0	9.0	9.0	IAFF 106S
<i>Fire Uniformed Employee Group</i>	166.0	173.0	183.0	IAFF 106
<i>Non-Represented Employee Group</i>	4.0	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	5.0	6.0	6.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	3.0	3.0	3.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	0.4	Temporary

Budgeted Positions

Municipal Court

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
MUNICIPAL COURT				
Accounting Assistant 2	0.0	1.0	1.0	Local 1937
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 Process Specialist	5.0	5.0	5.0	Local 1937
Court Records Program Technician	1.0	1.0	1.0	Non-Union
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 Commissioner	1.0	1.0	1.0	Non-Union
Municipal Court Judge	1.0	1.0	1.0	Elected
TOTAL MUNICIPAL COURT	15.0	16.0	16.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Municipal Court Judge</i>	1.0	1.0	1.0	Elected
<i>Non-Represented Employee Group</i>	3.0	3.0	3.0	Non-Union
<i>Non-Uniformed Employee Group</i>	9.0	10.0	10.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	2.0	2.0	2.0	Teamster 231

Budgeted Positions - Planning and Community Development

Planning and Community Development Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
PLANNING AND COMMUNITY DEVELOPMENT				
Administrative Secretary	1.0	1.0	1.0	Local 1937
Assist Director Planning & Comm Dev	1.0	1.0	1.0	Non-Union
Building Inspector 1, 2	4.0	4.0	4.0	Local 1937
Building Official	1.0	1.0	1.0	Teamster 231
Business Systems Analyst	1.0	1.0	1.0	Teamster 231
Combination Inspector	2.0	2.0	2.0	Local 1937
Community & Economic Devel Manager	1.0	1.0	1.0	Non-Union
Contract Accounting Specialist	1.0	1.0	1.0	Local 1937
Contract Specialist	1.0	1.0	1.0	Local 1937
Devel Specialist 2-Housing & Homelessness	1.0	1.0	1.0	Teamster 231
Development Specialist 2	1.6	1.6	1.6	Teamster 231
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	11.0	11.0	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 Development Services Manager	1.0	1.0	1.0	Non-Union
Planning Senior GIS Analyst	2.0	2.0	2.0	Teamster 231
Plans Examiner	3.0	3.0	3.0	Local 1937
Program Administration Specialist	1.0	1.0	1.0	Teamster 231
Communications & Outreach Coordinator	1.0	1.0	1.0	Teamster 231
Senior Permits Reviewer	0.0	1.0	1.0	Local 1937
Senior Planner	4.0	4.0	4.0	Teamster 231
Subtotal Regular Benefited Employees	50.6	52.6	52.6	
Regular Non-Benefited/Temporary Labor	0.8	0.8	0.8	Temporary
TOTAL PLANNING DEPARTMENT	51.4	53.4	53.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Non-Uniformed Employee Group	20.0	21.0	21.0	Local 1937
Supervisor/Professional Employee Group	26.6	27.6	27.6	Teamster 231
Temporary Labor Employee Group	0.8	0.8	0.8	Temporary

Budgeted Positions

Hearing Examiner

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
HEARING EXAMINER				
Hearing Examiner Administrative Assist	0.5	0.5	0.5	Non-Union
TOTAL HEARING EXAMINER DEPARTMENT	0.5	0.5	0.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Represented Employee Group</i>	0.5	0.5	0.5	Non-Union

Budgeted Positions - Recreation and Culture

Parks and Recreation Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
PARKS AND RECREATION				
Accounting Technician	2.0	2.0	2.0	Local 1937
Administrative Secretary	2.0	2.0	2.0	Local 1937
Aquatic Center Main Cashier	1.5	2.0	2.0	Local 1937
Aquatic Leader	0.6	0.6	0.6	Local 1937
Aquatics Manager	1.0	1.0	1.0	Teamster 231
Athletic Facility Supervisor	2.0	2.0	2.0	Teamster 231
Certified Aquatic Leader	0.6	0.6	0.6	Local 1937
Education Programs & Activities Coordinator	4.8	5.0	5.0	Local 1937
Landscape Architect	1.0	1.0	1.0	Teamster 231
Maintenance Aide 2	2.8	0.8	0.8	Local 1937
Maintenance Aide 3	1.5	6.8	6.8	Local 1937
Office Assistant 2	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 Design & Dev Manager	1.0	1.0	1.0	Non-Union
Park Facilities Manager	1.0	1.0	1.0	Teamster 231
Park Grounds Maintenance Manager	1.0	1.0	1.0	Teamster 231
Park Operations Manager	1.0	1.0	1.0	Non-Union
Park Planning & Development Coordinator	1.0	1.0	1.0	Teamster 231
Park Project Manager	1.0	2.0	2.0	Teamster 231
Park Project Specialist	1.0	1.0	1.0	Local 1937
Park Specialist	7.0	8.0	8.0	Local 1937
Park Stewardship Supervisor	1.0	1.0	1.0	Teamster 231
Park Technician	21.0	23.0	23.0	Local 1937
Park Volunteer Coordinator	1.0	1.0	1.0	Local 1937
Park Worker	12.0	13.0	13.0	Local 1937
Parks and Rec Director	1.0	1.0	1.0	Non-Union
Project Engineer Parks	1.0	1.0	1.0	Teamster 231
Recreation Manager	1.0	1.0	1.0	Non-Union
Recreation Instructor	3.6	3.6	3.6	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 Benefited Employees	81.4	90.4	90.4	
Regular Non-Benefited/Temporary Labor	23.3	21.8	21.8	Temporary
TOTAL PARKS AND RECREATION	104.7	112.2	112.2	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Non-Uniformed Employee Group	65.4	73.4	73.4	Local 1937
Supervisor/Professional Employee Group	12.0	13.0	13.0	Teamster 231
Temporary Labor Employee Group	23.3	21.8	21.8	Temporary

Budgeted Positions

Library

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
LIBRARY				
Deputy Library Director	1.0	1.0	1.0	Non-Union
Education Programs & Activities Coordinator	1.0	1.0	1.0	Local 1937
Head of Community Relations-Library	1.0	1.0	1.0	Non-Union
Head of Public Services	1.0	1.0	1.0	Teamster 231
Head of Operations	0.0	1.0	1.0	Teamster 231
Librarian 1	2.0	2.0	2.0	AFSCME 114L
Librarian 2	6.0	6.0	6.0	AFSCME 114L
Librarian 3	1.0	1.0	1.0	AFSCME 114L
Library Administrative Assistant	1.0	1.0	1.0	Non-Union
Library Assistant	2.5	6.3	8.8	Local 1937
Library Clerk	9.5	11.0	11.0	Local 1937
Library Director	1.0	1.0	1.0	Non-Union
Library Specialist 1	4.0	5.0	5.0	Local 1937
Library Specialist 2	2.0	2.5	2.5	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
Security & Information Attendant	2.0	2.0	2.0	Local 1937
Subtotal Regular Benefited Employees	38.0	45.8	48.3	
Regular Non-Benefited/Temporary Labor	13.8	7.4	7.4	Temporary
TOTAL LIBRARY	51.8	53.2	55.7	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	4.0	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	22.0	28.8	31.3	Local 1937
<i>Professional Librarians Employee Group</i>	9.0	9.0	9.0	AFSCME 114L
<i>Supervisor/Professional Employee Group</i>	3.0	4.0	4.0	Teamster 231
<i>Temporary Labor Employee Group</i>	13.8	7.4	7.4	Temporary

Museum

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
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 Attendant	1.4	1.4	1.4	Local 1937
TOTAL MUSEUM	4.4	4.4	4.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	1.0	1.0	1.0	Non-Union
<i>Non-Uniformed Employee Group</i>	3.4	3.4	3.4	Local 1937

Budgeted Positions - General Government**Human Resources Department**

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
HUMAN RESOURCES DEPARTMENT				
Benefit Specialist - Hlth, Wel & Lv Program	1.0	1.0	1.0	Non-Union
Benefit Specialist - Leave and Safety Programs	1.0	1.0	1.0	Non-Union
Benefits Manager	1.0	1.0	1.0	Non-Union
HR Generalist-Class & Comp	1.0	2.0	2.0	Non-Union
HR Generalist-Select & Recruit	3.0	3.5	3.5	Non-Union
Human Resources Analyst	5.0	3.8	3.8	Non-Union
Human Resources Director	1.0	1.0	1.0	Non-Union
Human Resources Office Assistant	1.0	2.0	2.0	Non-Union
Human Resources Senior Analyst-HRIS	1.0	1.0	1.0	Non-Union
Human Resources Services Manager	2.0	2.0	2.0	Non-Union
Payroll Manager	1.0	1.0	1.0	Non-Union
Payroll Assistant	1.0	1.0	1.0	Non-Union
Payroll Lead	1.0	1.0	1.0	Non-Union
Payroll Technician	0.8	0.8	0.8	Non-Union
Wellness and Safety Specialist	1.0	1.0	1.0	Non-Union
TOTAL HUMAN RESOURCES DEPT.	21.8	23.1	23.1	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	21.8	23.1	23.1	Non-Union

Information Technology Services Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
INFORMATION TECHNOLOGY SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	Local 1937
Applications Manager	1.0	1.0	1.0	Non-Union
Chief Information Security Officer	0.0	1.0	1.0	Non-Union
GIS Project & Services Administrator	1.0	1.0	1.0	Teamster 231
Info Tech Services 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	Non-Union
Network Telecommunications Analyst	2.0	2.0	2.0	Teamster 231
Office Assistant 3	1.0	1.0	1.0	Local 1937
Senior Applications Development Analyst	1.0	1.0	1.0	Teamster 231
Senior Information Security Analyst	1.0	1.0	1.0	Teamster 231
Senior Project Manager/Database Admin	1.0	1.0	2.0	Teamster 231
Systems Process Analyst	5.0	6.0	6.0	Teamster 231
Technical and Applications Support Specialist	2.0	2.0	2.0	Local 1937
Technical Services Manager	1.0	1.0	1.0	Teamster 231
Technical Support and Training Specialist	4.8	4.6	4.6	Local 1937
Technical Systems Administrator	1.0	2.0	2.0	Teamster 231
TV Production Assistant	0.8	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
Subtotal Regular Benefited Employees	30.6	33.6	34.6	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL INFO. TECH. SERVICES DEPT.	31.0	34.0	35.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	3.0	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	9.6	9.6	9.6	Local 1937
<i>Supervisor/Professional Employee Group</i>	18.0	20.0	21.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	0.4	Temporary

Budgeted Positions

Finance Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
FINANCE DEPARTMENT				
Accountant 2	1.0	1.0	1.0	Teamster 231
Accountant 3	2.0	2.0	2.0	Teamster 231
Accounting Manager	1.0	1.0	1.0	Non-Union
Accounting Assistant 1	1.0	1.0	1.0	Local 1937
Accounting Assistant 2	6.0	6.0	6.0	Local 1937
Accounting Technician	5.0	5.0	5.0	Local 1937
Budget & Finance Analyst	1.0	1.0	1.0	Non-Union
Contract Specialist	0.0	3.0	3.0	Local 1937
Deputy City Clerk	1.0	1.0	1.0	Non-Union
Deputy Finance Director	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
Financial Systems Manager	1.0	1.0	1.0	Non-Union
Buyer	0.0	2.0	2.0	Local 1937
Lead Buyer	0.0	1.0	1.0	Local 1937
Office Assistant 2	1.0	1.0	1.0	Local 1937
Purchasing Manager	0.0	1.0	1.0	Teamster 231
Records Management Coordinator	1.0	1.0	1.0	Local 1937
Revenue Coordinator	1.0	1.0	1.0	Teamster 231
TOTAL FINANCE DEPARTMENT	25.0	32.0	32.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	6.0	6.0	6.0	Non-Union
<i>Non-Unifomed Employee Group</i>	14.0	20.0	20.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	5.0	6.0	6.0	Teamster 231

Legal Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
LEGAL DEPARTMENT				
Assistant City Attorney, Senior	4.0	4.0	4.0	Non-Union
City Attorney	1.0	1.0	1.0	Non-Union
Deputy City Attorney	1.0	1.0	1.0	Non-Union
Lead Prosecutor	1.0	1.0	1.0	Non-Union
Legal Administrative Assistant	0.8	0.8	0.8	Non-Union
Legal Assistant Criminal	1.5	1.5	1.5	Non-Union
Paralegal & Claims Coordinator	1.0	1.0	1.0	Non-Union
Prosecuting Attorney 1	2.0	2.0	2.0	Non-Union
Victim/Witness Advocate	1.0	1.0	1.0	Non-Union
Subtotal Regular Benefited Employees	13.3	13.3	13.3	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL LEGAL DEPARTMENT	13.7	13.7	13.7	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	13.3	13.3	13.3	Non-Union
<i>Temporary Labor Employee Group</i>	0.4	0.4	0.4	Temporary

Budgeted Positions

Executive Department - Mayor's Office

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
EXECUTIVE DEPARTMENT				
City Hall Receptionist	1.0	1.0	1.0	Non-Union
Climate Energy Manager	0.0	1.0	1.0	Teamster 231
Climate Policy Manager	0.0	1.0	1.0	Non-Union
Communications Director	1.0	1.0	1.0	Non-Union
Communications, Community Relation & Program M	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
Executive Office Admin Assistant	1.0	1.0	1.0	Non-Union
Mayor	1.0	1.0	1.0	Elected
Subtotal Regular Benefited Employees	7.0	9.0	9.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL EXECUTIVE DEPARTMENT	7.4	9.4	9.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Mayor</i>	1.0	1.0	1.0	Elected
<i>Non-Represented Employee Group</i>	6.0	7.0	7.0	Non-Union
<i>Supervisor/Professional Employee Group</i>	0.0	1.0	1.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	0.4	Temporary

Legislative Department - Council Office

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
LEGISLATIVE				
Council Members	7.0	7.0	7.0	Elected
Legislative Assistant	1.0	1.0	1.0	Non-Union
Senior Legislative Policy Analyst	1.0	1.0	1.0	Non-Union
TOTAL LEGISLATIVE	9.0	9.0	9.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Council Members</i>	7.0	7.0	7.0	Elected
<i>Non-Represented Employee Group</i>	2.0	2.0	2.0	Non-Union

Budgeted Positions - Public Works

Public Works Department

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
PUBLIC WORKS				
Accounting Assistant 2	1.0	0.7	0.7	Local 1937
Accounting Technician	4.0	4.0	4.0	Local 1937
ADA Coordinator	1.0	1.0	1.0	Teamster 231
Administrative Secretary	3.0	3.0	3.0	Local 1937
Aquatic Invasive Species Coordinator	1.0	1.0	1.0	Teamster 231
Asset Manager	1.0	1.0	1.0	Non-Union
Assistant Director	3.0	4.0	4.0	Non-Union
Associate Engineering Technician	3.0	3.0	3.0	Local 1937
Buyer	2.0	0.0	0.0	Local 1937
Chief Operator Wastewater	1.0	1.0	1.0	Teamster 231
Chief Operator Water	1.0	1.0	1.0	Teamster 231
Cleanup Coordinator 1	1.0	1.0	1.0	Teamster 231
Cleanup Coordinator 2	1.0	1.0	1.0	Teamster 231
Climate Energy Manager	1.0	0.0	0.0	Teamster 231
Communications & Electronics Manager	1.0	1.0	1.0	Teamster 231
Communications & Outreach Manager	1.0	1.0	1.0	Teamster 231
Communications Electronics Specialist	3.0	4.0	4.0	Local 1937
Construction Manager	1.0	1.0	1.0	Teamster 231
Contract Specialist	2.0	0.0	0.0	Local 1937
Custodial Maintenance Lead	2.0	2.0	2.0	Local 1937
Custodial Maintenance Supervisor	1.0	1.0	1.0	Teamster 231
Custodial Maintenance Worker 1	14.4	15.4	15.4	Local 1937
Education Programs & Activities Coordinator	3.5	3.5	3.5	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 Mitigation Coordinator	1.0	1.0	1.0	Teamster 231
Facilities Maintenance Technician	1.0	2.0	2.0	Local 1937
Facilities Maintenance Worker 1, 2, 3	7.0	7.0	7.0	Local 1937
Facilities Manager	1.0	1.0	1.0	Teamster 231
Facilities Project Manager	1.0	2.0	2.0	Teamster 231
Fleet Manager	1.0	1.0	1.0	Teamster 231
Fleet Mechanic 3, 4, 5	7.0	7.0	7.0	Local 1937
Fleet Services Specialist	2.0	2.0	2.0	Local 1937
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
Laboratory Technician	4.0	4.0	4.0	Local 1937

Budgeted Positions

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
PUBLIC WORKS Continued				
Lead Aquatic Invasive Species Prev Prog Staff	1.5	1.5	1.5	Local 1937
Lead Buyer	1.0	0.0	0.0	Local 1937
Maintenance Instrumentation-SCADA Technician	1.0	1.0	1.0	Local 1937
Maintenance Specialist	4.0	4.0	4.0	Local 1937
Maintenance Supervisor Parking	0.0	1.0	1.0	Teamster 231
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
Natural Resources Policy Manager	1.0	1.0	1.0	Non-Union
Natural Resources Program Tech 1, 2, 3	4.0	5.0	5.0	Local 1937
Neighborhood Code Compliance Officer	1.0	1.0	1.0	Local 1937
NPDES Coordinator	1.0	1.0	1.0	Teamster 231
Office Assistant 2	2.0	2.0	2.0	Local 1937
Office Assistant 3	1.0	1.0	1.0	Local 1937
Operations Data Assistant	1.0	1.0	1.0	Local 1937
Plant Operator IT, 1, 2, 3, 4	16.0	18.0	20.0	Local 1937
Plants Maintenance Technician IT, 1, 2, 3	11.0	12.0	12.0	Local 1937
Program Assistant	1.0	1.0	1.0	Local 1937
Project Accounting Coordinator	1.0	2.0	2.0	Teamster 231
Project Engineer Capital	5.0	7.0	9.0	Teamster 231
Project Engineer Development	4.0	5.0	5.0	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
Public Works Development Manager	1.0	1.0	1.0	Non-Union
Public Works Director	1.0	1.0	1.0	Non-Union
Purchasing Manager	1.0	0.0	0.0	Teamster 231
Communications & Outreach Coordinator	1.0	2.0	2.0	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
Sanitation and Solid Waste Manager	1.0	1.0	1.0	Teamster 231
Sanitation Technician 1, 2	2.0	2.0	2.0	Local 1937
Senior Construction Inspector	5.0	6.0	8.0	Local 1937

DEPARTMENT	Revised	Adopted		Employee Group
	2022	2023	2024	
PUBLIC WORKS Continued				
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
Superintendent of Maintenance	1.0	1.0	1.0	Non-Union
Superintendent of Plants	1.0	1.0	1.0	Non-Union
Superintendent Traf, Comm, Fac & Fleet	1.0	3.0	3.0	Non-Union
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	56.0	57.0	57.0	Local 1937
Warehouse Worker	3.0	3.0	3.0	Local 1937
Water Quality Specialist	2.0	2.0	2.0	Teamster 231
Subtotal Regular Benefited Employees	262.4	274.1	280.1	
Regular Non-Benefited/Temporary Labor	22.2	22.2	22.2	Temporary
TOTAL PUBLIC WORKS	284.6	296.3	302.3	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	10.0	13.0	13.0	Non-Union
<i>Non-Uniformed Employee Group</i>	200.4	204.1	208.1	Local 1937
<i>Supervisor/Professional Employee Group</i>	52.0	57.0	59.0	Teamster 231
<i>Temporary Labor Employee Group</i>	22.2	22.2	22.2	Temporary

Budgeted Positions – Citywide

10 Year History of Budgeted Positions in Full Time Equivalents

Employee Group	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Elected Mayor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Group	76.5	76.0	77.0	75.0	78.1	79.4	80.9	87.6	93.9	93.9
Supervisors and Professionals	102.0	105.8	107.1	107.1	118.5	118.5	120.6	132.6	144.6	147.6
Professional Librarians	7.5	7.5	7.5	7.5	7.5	7.5	7.6	9.0	9.0	9.0
Emergency Med Svcs Dispatch	13.0	13.0	13.0	15.0	15.0	15.0	15.0	16.0	16.0	16.0
Fire Supervisors	7.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0
Firefighters	120.0	121.0	129.0	129.0	133.0	135.0	143.0	166.0	173.0	183.0
Police Uniformed	105.0	106.0	108.0	110.0	112.0	114.0	113.0	113.0	115.0	117.0
Police Lieutenants	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
What-Comm Dispatch	26.0	26.0	26.0	29.0	29.0	29.0	29.0	32.0	35.0	35.0
Non-Uniformed	325.1	337.9	338.6	346.1	349.7	350.7	348.2	375.8	404.3	410.8
TOTAL REGULAR	797.1	815.2	828.2	841.7	865.8	872.1	880.3	954.9	1,014.7	1,036.2
Temporary Labor	68.0	66.0	63.2	63.2	62.3	62.3	61.4	62.1	54.2	54.2
TOTAL PAID WORKFORCE	865.1	881.2	891.4	904.9	928.1	934.4	941.7	1,017.0	1,068.9	1,090.4

Total Budgeted Positions 2015-2024

