



2025 Adopted Budget



Finance Director, Andrew Asbjornsen

The budget book is prepared by:

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

Cover Photo: "Aurora Over Taylor Dock" by Vanessa Story

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Mayor's Budget Message



MAYOR'S OFFICE

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

The 2025 Adopted Budget seeks to arrest deficit spending and maintain services while we develop strategies to put the City in a stronger financial position in the coming years. It reflects hard decisions, made in collaboration with the City Council and the City's leadership team and reflects our commitment to a OneCity approach and our financial policies.

The budget expresses my vision for our City being among the best cities in the nation, with excellent government in service to our community and strong fiscal stewardship of public dollars. A few strategic investments are highlighted below.

Public safety investments

- Adding two new officers to support the return of our Police specialty units, including the downtown bike patrol.
- Adding one new Fire inspector to increase our ability to proactively inspect and identify fire risks and reduce the time to complete the construction permitting process.
- Committing to investing in a new public safety strategic plan to identify needs for our current and future level of service goals and an exploration of long-term funding options to support these needs.
- Fully funding our ongoing investments to the Justice Project Implementation Plan goals that support alternative response and justice programs, including the Alternative Response Team (ART), Ground-Level Response And Coordinated Engagement (GRACE), the Homeless Outreach Team (HOT), the Whatcom Racial Equity Commission (WREC), and other existing interventions. In addition, earlier in 2025, we added a Strategic Initiatives Manager to support the Justice Project Implementation Plan and to better coordinate our health and human services responses.
- Adding a prosecutor position to support the new therapeutic Community Court currently under development in Bellingham Municipal Court.

Internal services, systems and people

I am committed to supporting the internal services, systems and – importantly – the people who effectively and efficiently deliver outstanding services to the public. Yet, at this time of significant revenue shortfalls, we have a legacy of debt now coming due in these areas, including critical technology

needs and deferred investments in our facilities. My administration is committed to the hard work that will be required to address these ongoing challenges, beginning with this budget. The budget includes:

- Maintaining high levels of funding for our facilities, fleet and information technology services.
- Directing significant resources to fund the critical replacement of our essential, but obsolete, enterprise-wide human resources technology system. Implementing a modern system will be a powerful tool to streamline processes, reduce organizational silos, enhance engagement across the organization, and increase access to meaningful data to guide decision making.
- Adding a security position to support and enhance employee and public safety at City Hall and the Central Library.
- Creating much-needed capacity in the Legal Department by shifting public records disclosure compliance to the City Clerk and adding a utility-funded civil attorney.
- Bolstering the General Fund by reducing the percentage of General Fund revenues currently directed to the Street Fund from 37 percent to 32 percent.

Non-General Fund resources directed to priorities

While the General Fund is in a challenging financial situation, other City resources retain the capacity for us to make meaningful investments in priorities, including:

- Making significant investments in housing. Our voter-approved Affordable Housing Levy and Affordable Housing Sales Tax allow us to invest millions annually towards housing security across the continuum of need.
- Moving our climate work forward by seeking and accepting grants to support this important work in the face of limited resources.
- Investing and stewarding our beloved parks and trails with voter-approved Greenways Levy funds.
- Investing our voter-approved Transportation Fund resources in roads, bikes and pedestrian infrastructure.
- Applying state and federal grants along with Real Estate Excise Tax to enable further investments in major infrastructure.
- Cleaning up the legacy of pollution on our industrial waterfront – supporting dramatic reshaping and increasing access to our prime waterfront – with funding from state grants and Solid Waste Tax revenues. The budget includes an increase in solid waste tax from 11.5 percent to 17.25 percent to support this critical work and other solid waste funding needs.

My administration began developing this budget with a multi-million-dollar ongoing General Fund deficit. Flattening and potentially declining revenues exacerbated this gap. To produce a more balanced budget with minimal deficits, this budget leverages creative uses of existing resources and employs

targeted reductions to provide short-term budget relief, while allowing for strategic investments in priority programs and minimally impacting the delivery of services.

However, it is important to emphasize that this budget is but a temporary bridge to a more financially stable future. Many of the revenue strategies it employs are not long-term solutions. The financial gap that exists cannot be filled by economic growth alone; there remains a disconnect between the City's level of service and its available resources. Going forward, my administration, the City Council and the community will need to work together to establish new, sustainable and flexible revenues or make difficult decisions to reduce services.

My vision is that we endeavor to be an excellent government creating enduring public good in service to the community we love. Right now, excellence in government means being responsible stewards of constrained public dollars, while making progress on key community priorities and much-needed investments in the people that work here.



Kim Lund

Mayor

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Legacies and Guidelines

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

Legacies and Strategic Commitments

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

Clean, Safe Drinking Water

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

Healthy Environment

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

Vibrant Sustainable Economy

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

Sense of Place

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

Safe and Prepared Community

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

Mobility & Connectivity Options

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

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. Strong financial policies enable City officials to manage the City's financial resources in a prudent manner that meets current obligations and plans for future needs. This document outlines financial policies, which provide a framework for fiscal management decisions. Current policies cannot encompass or anticipate all financial decisions and it is intended these policies be applied broadly and be flexible to meet specific circumstances as needed.

2. Financial Philosophy

The City's financial goal is to maintain a strong financial condition that provides the necessary resources to:

- Sustain essential services;
- Ensure the timely payment of all fiscal obligations;
- Withstand economic downturns;
- Pay for unanticipated emergencies; and
- Meet all debt covenants.

3. Financial Management Priorities

The City of Bellingham will allocate its resources consistent with the following services priorities:

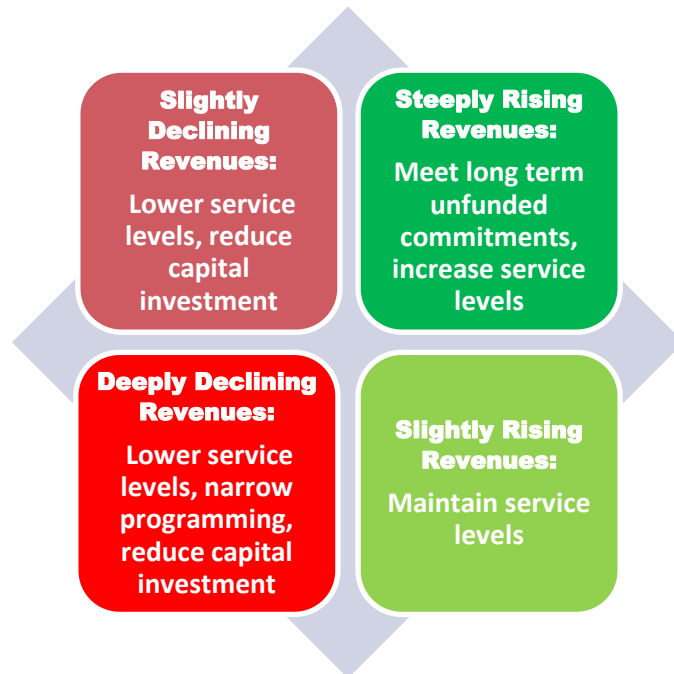
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|------------|---|
| Priority 1 | Ensure public safety.
Meet all legal and mandated obligations. |
| Priority 2 | Provide general city governance.
Maintain the existing infrastructure of the City.
Operating City-owned or operated amenities and programs. |
| Priority 3 | Replace existing City-owned real assets and equipment. |
| Priority 4 | Invest in new assets, amenities, and/or 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.

City Management Guidelines

The City of Bellingham strives to provide a balance of services to promote a high quality of life for residents through ethical and equitable provision of services. 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 economy. During periods of flat or declining revenues, the City will strive to meet obligations listed as higher priorities. During periods of increasing revenues, the City will 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:

<https://cob.org/wp-content/uploads/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, Barkley, and Bellis Fair Library Branches; 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.

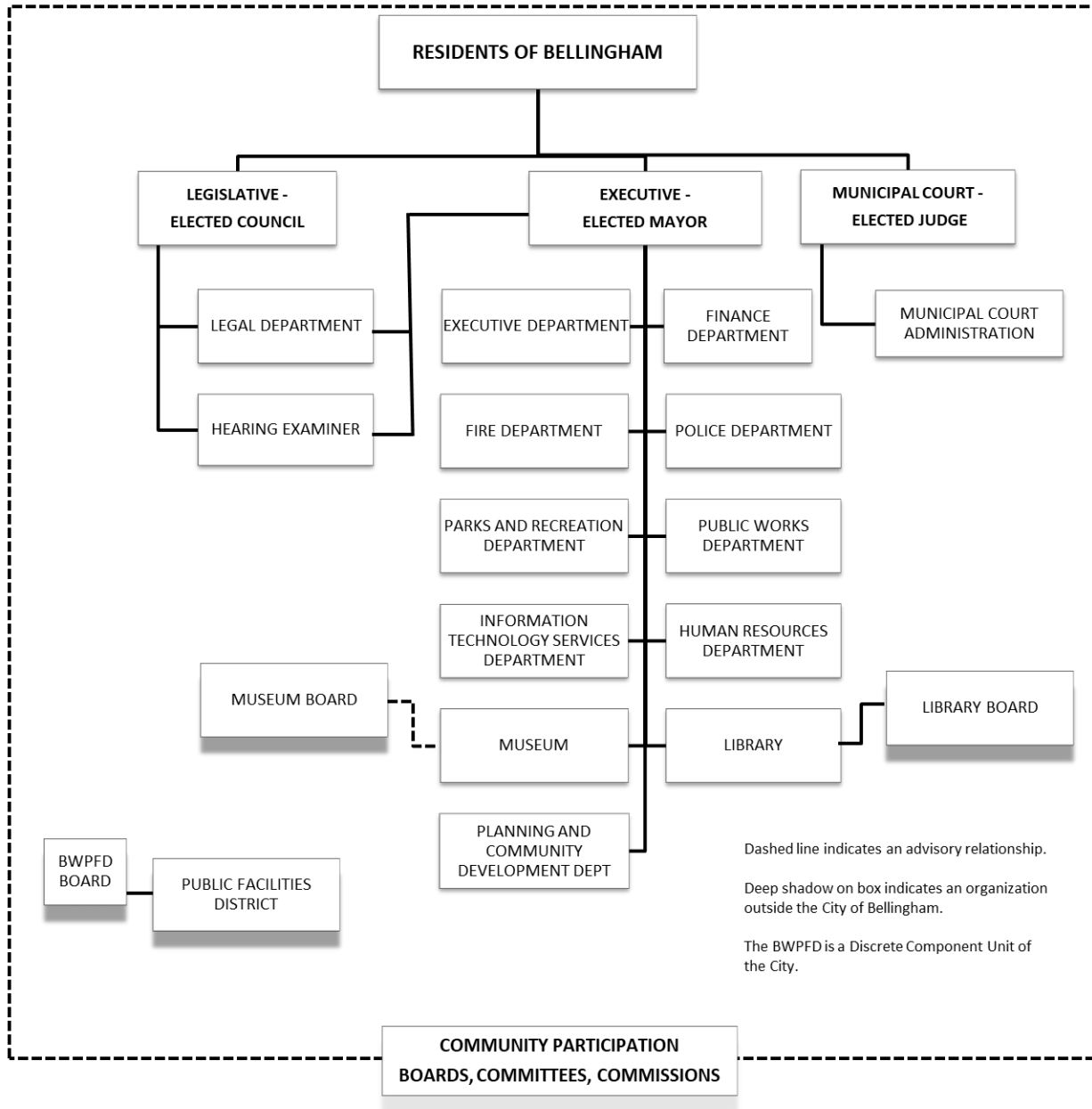
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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 residential 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

Kim Lund, **MAYOR**
Mayor's Office (360) 778-8100
 Deputy Administrator, Forrest Longman
 Deputy Administrator, Janice Keller
 Communications Director, Melissa Morin
Email..... mayorsoffice@cob.org

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

2024 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
Jace Cotton 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

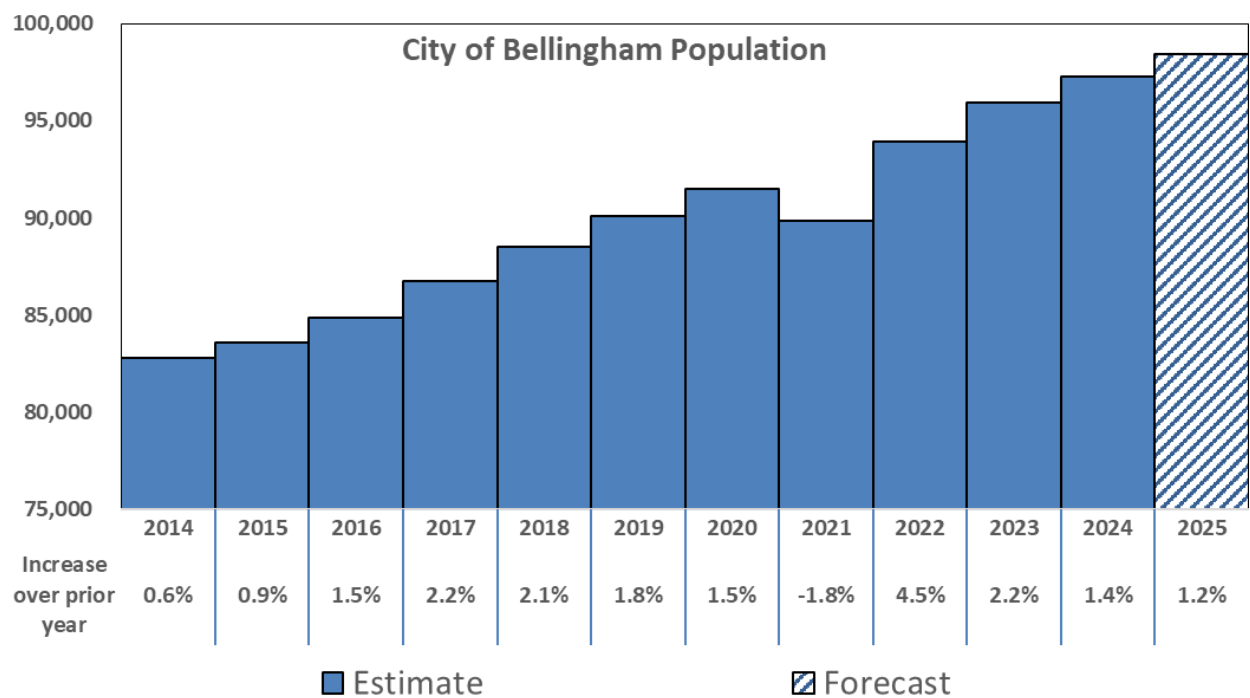
Police Chief , Rebecca Mertzig	(360) 778-8800
Fire Chief , Bill Hewett	(360) 778-8400
Court Director , Tami Bennett	(360) 778-8150
Parks and Recreation Director , Nicole Oliver	(360) 778-7000
Library Director , Rebecca Judd	(360) 778-7220
Museum Director , Patricia Leach	(360) 778-8930
Planning and Community Development Director , Blake Lyon	(360) 778-8300
Hearing Examiner (contracted), Sharon Rice	(360) 778-8399
Human Resources (interim), Ameleah Sullivan	(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 (interim), Michael Olinger & Joel Pfundt	(360) 778-7900

Local Economic Factors

Population

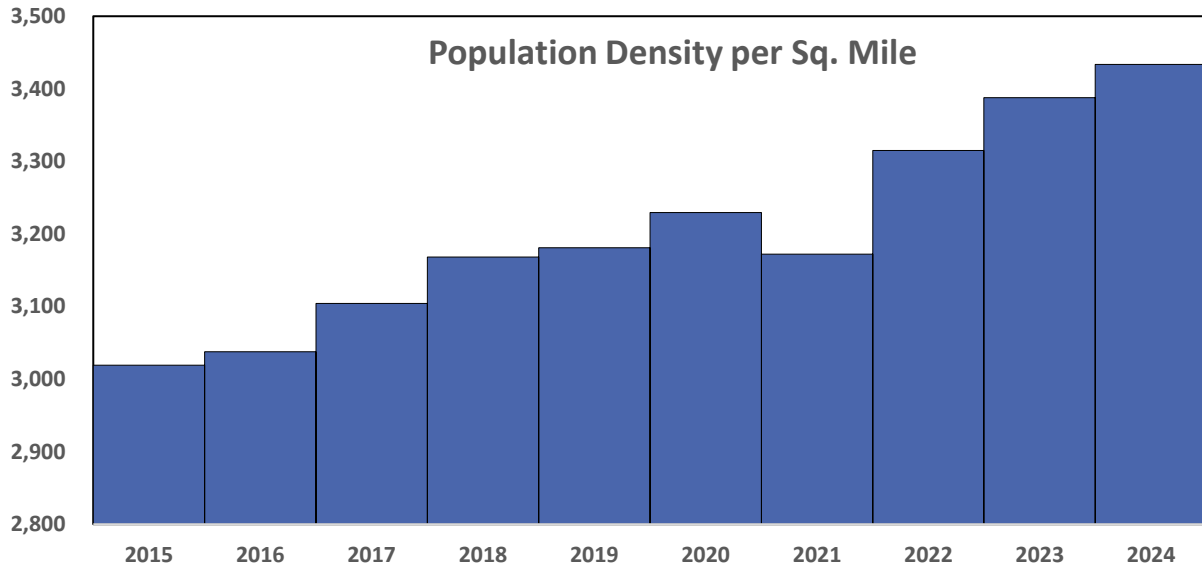
Bellingham’s population, as of April 2024, was estimated at 97,270 by the [Washington State Office of Financial Management](#) (WAOFM). WAOFM estimates the population annually, then adjusts those estimates when a federal census is completed. Forecasts are calculated by the City of Bellingham Finance 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.



Local Economic Factors

Since 2015, 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 3,434 people per square mile.



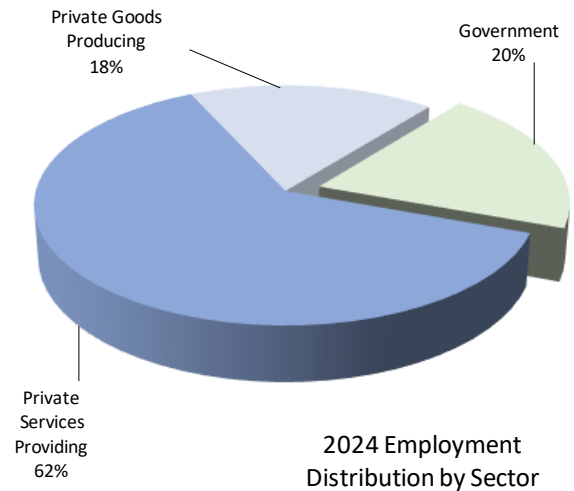
Employment

Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

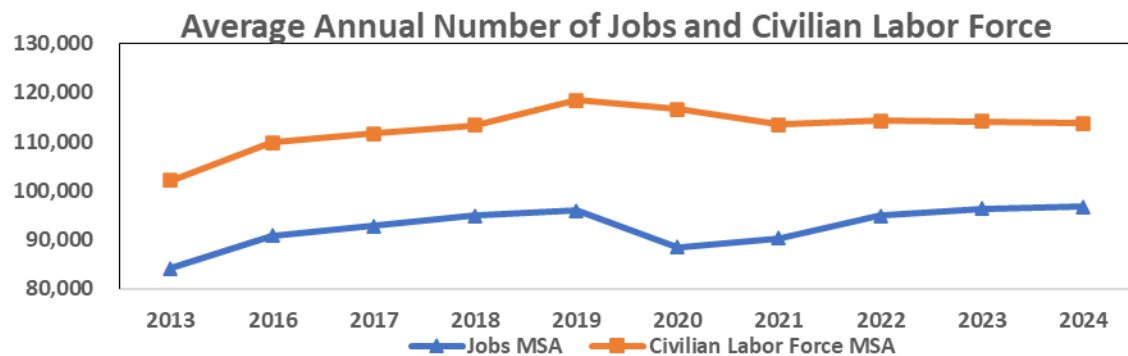
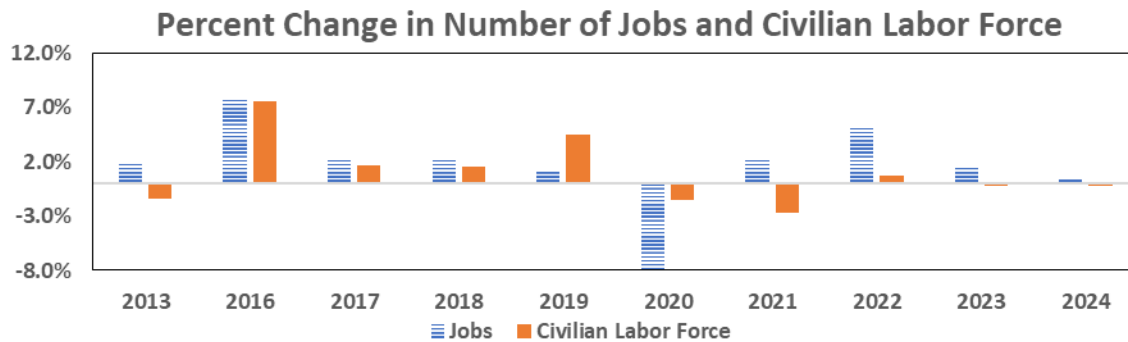
	2021	2022	2023	2024
PRIVATE GOODS PRODUCING	17.1	17.8	17.8	17.2
MINING, LOGGING AND CONSTRUCTION	8.0	8.6	8.6	8.1
MANUFACTURING	9.1	9.2	9.2	9.0
PRIVATE SERVICES PROVIDING	56.5	59.4	60.1	60.6
TRADE, TRANSPORT, UTILITIES	16.1	16.3	16.1	16.2
Retail Trade (Included in Trade above)	11.0	11.0	10.9	11.0
FINANCIAL ACTIVITIES	3.9	4.1	4.2	4.2
PROFESSIONAL & BUSINESS SERVICES	8.3	9.0	9.2	9.4
LEISURE AND HOSPITALITY	9.2	10.4	10.6	10.1
OTHER SERVICES	19.0	19.6	20.0	20.7
GOVERNMENT	16.8	17.6	18.5	19.1
FEDERAL	1.5	1.5	1.6	1.6
STATE	5.5	5.8	6.1	6.2
LOCAL	9.8	10.4	10.9	11.4
TOTAL NON-FARM	90.3	94.9	96.4	96.8

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.

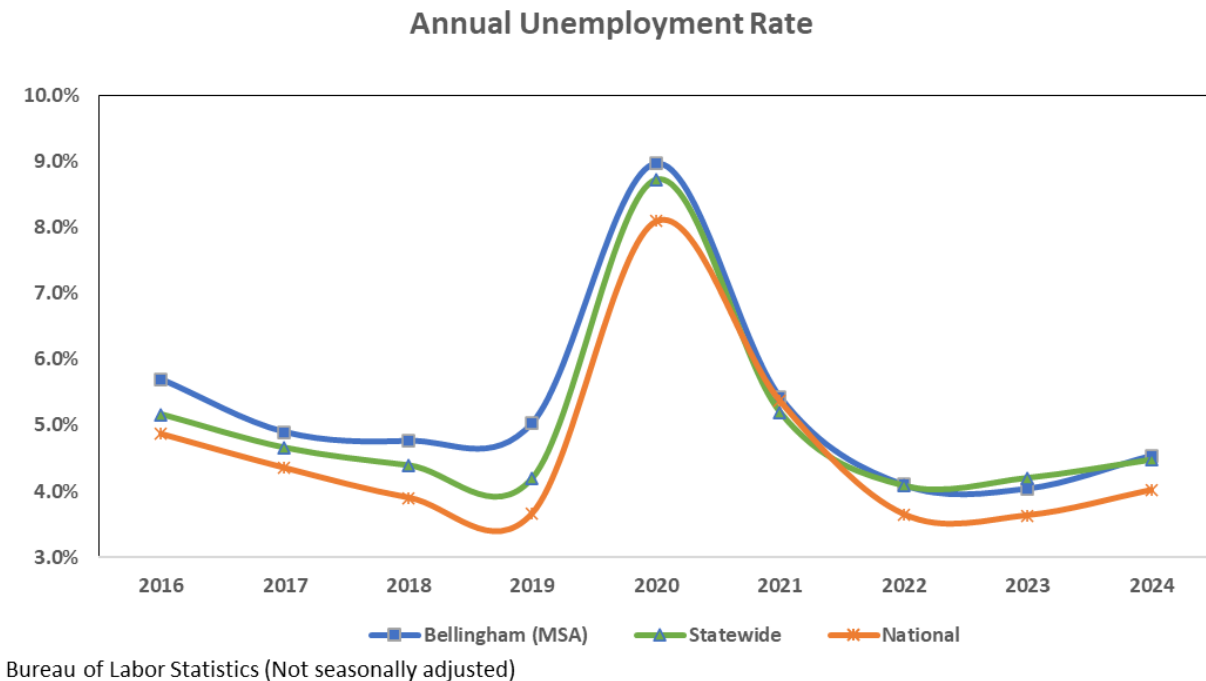
The graphs below show the annual average number of jobs and civilian labor force for Whatcom County, as well as the change from year to year. In the second graph, the labor force's reactivity to fluctuations in the job market are moderately apparent.



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

Unemployment

Generally, Bellingham unemployment trends about a half 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, and the difference between state and local unemployment narrowed.



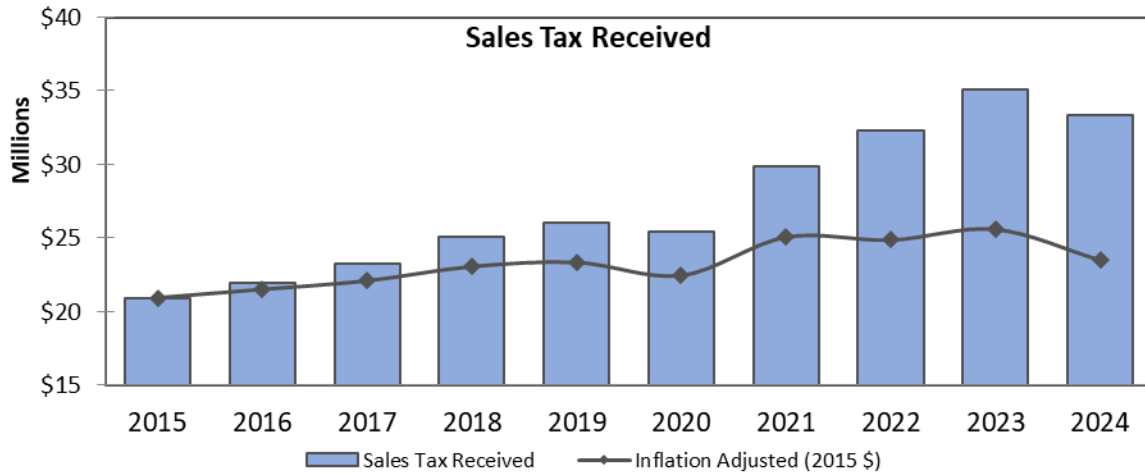
Retail Sales Tax

Bellingham's sales tax base is driven heavily by retail activity and construction. After the 2020 recession, sales tax was boosted by an influx of government spending, which, in turn, pushed inflation higher. Along with supply chain issues and pent-up demand, sales tax revenue grew significantly in 2021. Since then, sales tax revenue has remained relatively flat, except for a couple outliers in 2023, with nominal growth primarily coming from higher prices rather than productivity. As a result, the City's purchasing power has remained relatively flat, if not slightly diminished as the costs for goods and services continue to rise.

Payer NAICS Category*	2021	2022	2023	2024	Percent of Total	1-Year Change	4-Year Change
441 Motor Vehicle and Parts Dealers	3,946,706	3,888,038	3,928,372	3,919,573	11.8%	-0.2%	-0.7%
459 Sporting Goods, Hobby, Musical Instrument, Book, and Misc. Retailers	3,121,739	3,374,067	3,445,307	3,498,778	10.5%	1.6%	12.1%
455 General Merchandise Retailers	2,746,700	2,955,378	3,160,859	3,181,841	9.5%	0.7%	15.8%
236 Construction of Buildings	2,953,753	3,078,797	3,545,159	3,069,290	9.2%	-13.4%	3.9%
722 Food Services and Drinking Places	2,195,809	2,660,531	2,938,561	2,944,896	8.8%	0.2%	34.1%
444 Building Material and Garden Equip. and Supplies Dealers	1,951,859	2,030,603	1,919,397	1,786,175	5.4%	-6.9%	-8.5%
238 Specialty Trade Contractors	1,404,038	1,601,909	1,573,318	1,617,819	4.9%	2.8%	15.2%
423 Merchant Wholesalers, Durable Goods	1,203,100	1,352,710	1,286,960	1,255,210	3.8%	-2.5%	4.3%
449 Furniture, Home Furnishings, Electronic and Appliance Retailers	1,244,128	1,248,678	1,243,815	1,172,695	3.5%	-5.7%	-5.7%
445 Food and Beverage Stores	896,733	1,014,769	1,107,829	1,158,425	3.5%	4.6%	29.2%
561 Administrative and Support Services	941,890	1,058,145	1,049,309	1,111,782	3.3%	6.0%	18.0%
541 Professional, Scientific, and Technical Services	855,067	884,213	951,534	991,342	3.0%	4.2%	15.9%
811 Repair and Maintenance	746,418	844,570	880,798	941,072	2.8%	6.8%	26.1%
458 Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	677,245	680,948	709,585	730,201	2.2%	2.9%	7.8%
456 Health and Personal Care Retailers	552,886	601,502	590,118	528,562	1.6%	-10.4%	-4.4%
Subtotal top 15 categories	25,438,071	27,274,858	28,330,921	27,907,661	83.8%	-1.5%	9.7%
Total of all sales tax received	29,839,958	32,259,571	35,090,417	33,322,483	100.0%	-5.0%	11.7%

*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, and in 2023, Bellingham voters approved another 0.2% sales tax for criminal justice and public safety purposes. This revenue is not included in the graph below for continuity, as they are each accounted for in separate, special purpose funds. The [sales tax distribution](#) section shows how revenue is divided between multiple agencies.



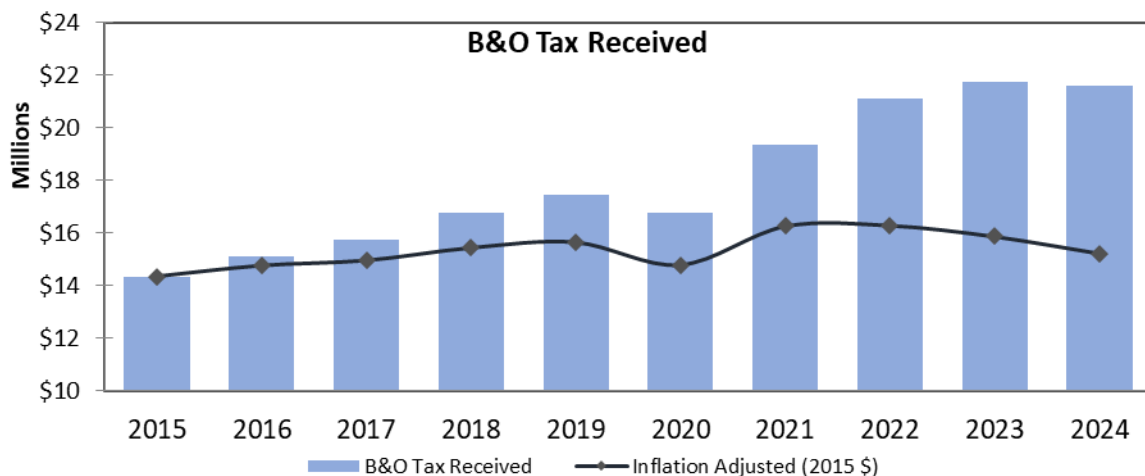
Business and Occupation Tax

The City's business and occupation (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 below shows a ten-year history of the City's B&O 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.

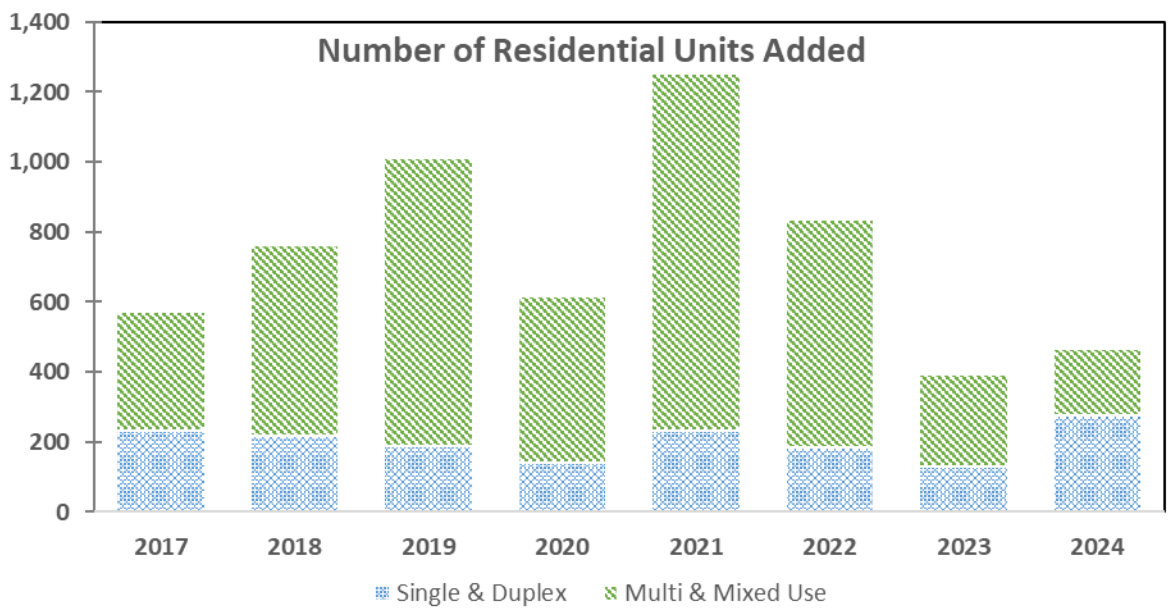
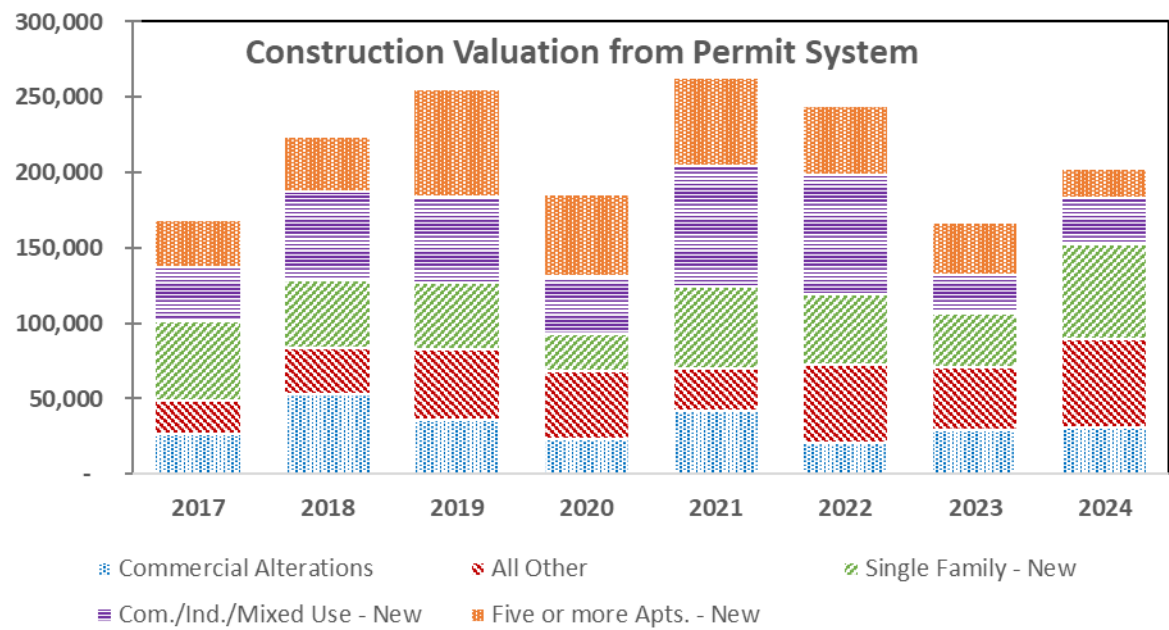
Similar to sales tax, even though B&O tax revenue has rebounded significantly since 2020, the revenue's purchasing power has decreased due to inflation.



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

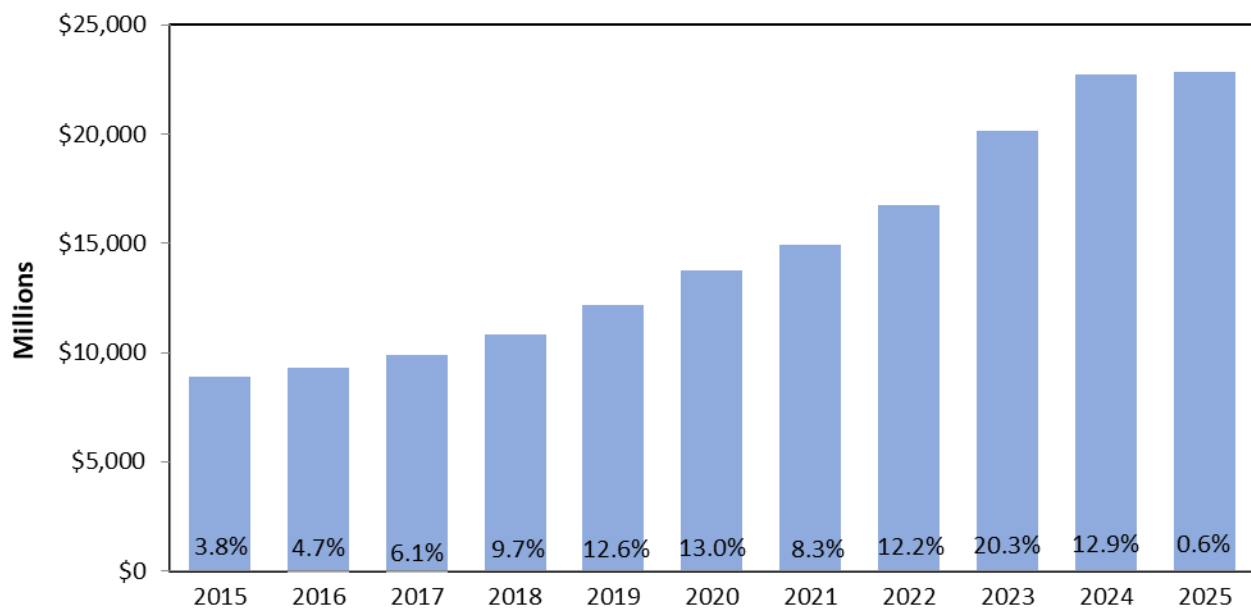
The City Council sets the dollar amount of the property tax each year in November. By state law, the City is limited to an 1% increase of the dollar amount annually. If they choose not to use the 1% increase, that amount can become “banked capacity” which they can use in future years in addition to any 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 may 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

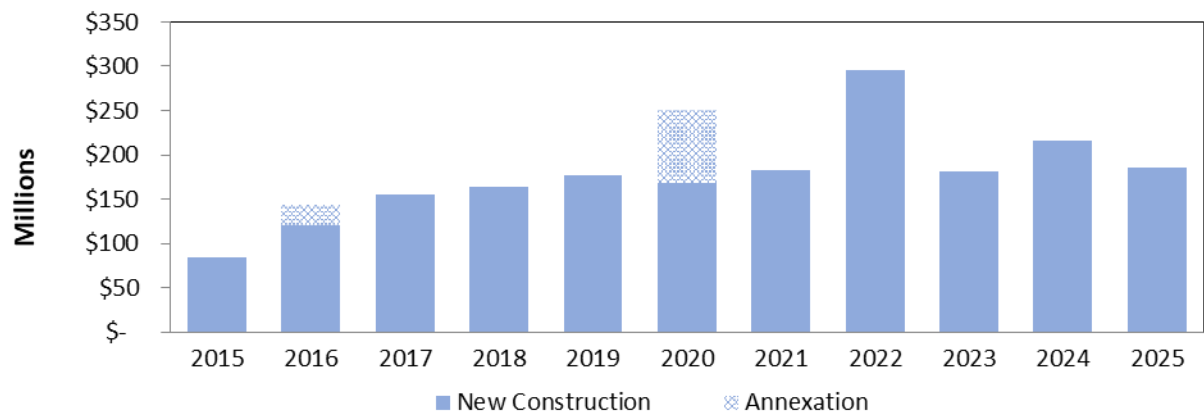


Percentage is Increase Over Prior Year. Assessment is for following year tax.

Valuation shown is 100% before adjustments.

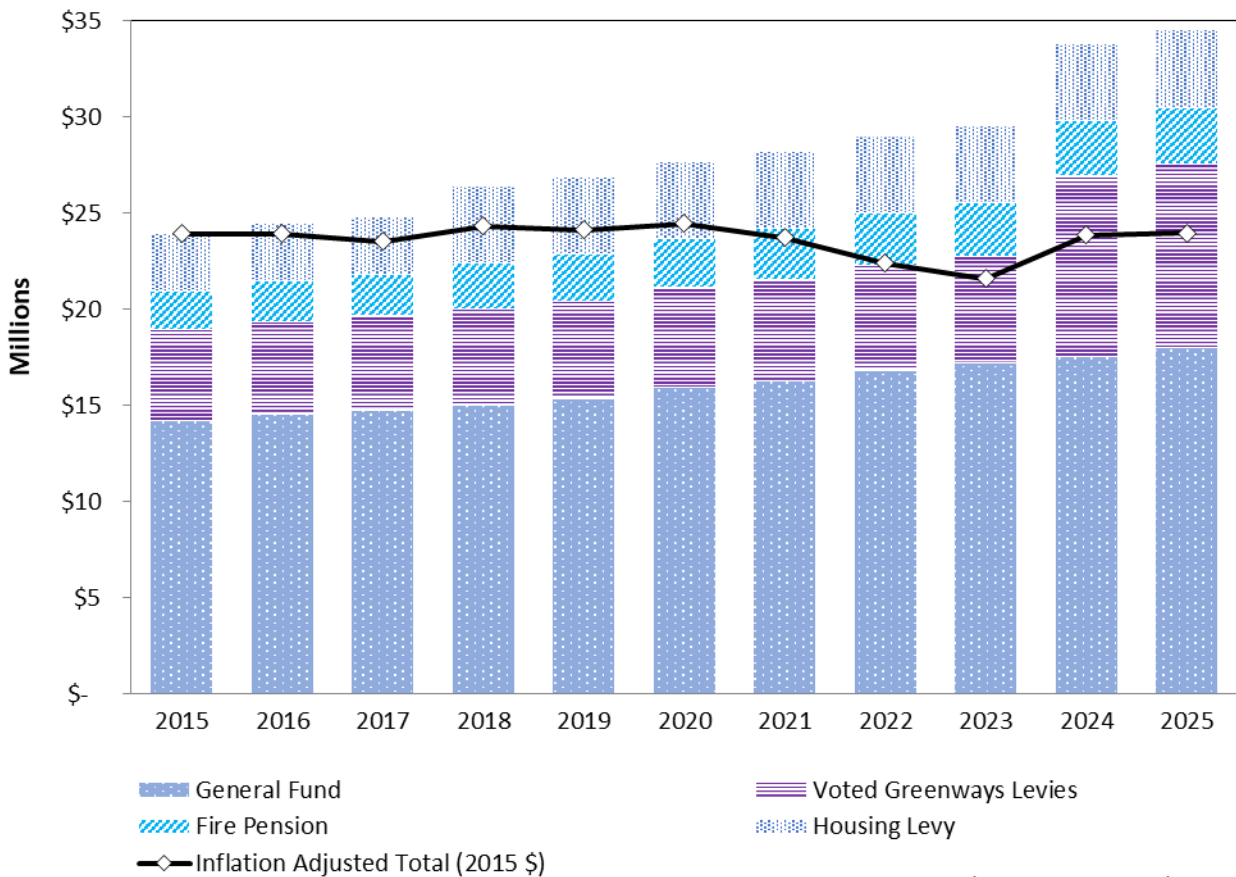
Source: Whatcom County Assessor's Certification of Assessed Valuations.

Assessed Valuation of New Construction and Annexations



Source: Whatcom County Assessor's Certification of Assessed Vaulations

Property Tax Levy Total - 10 Year History



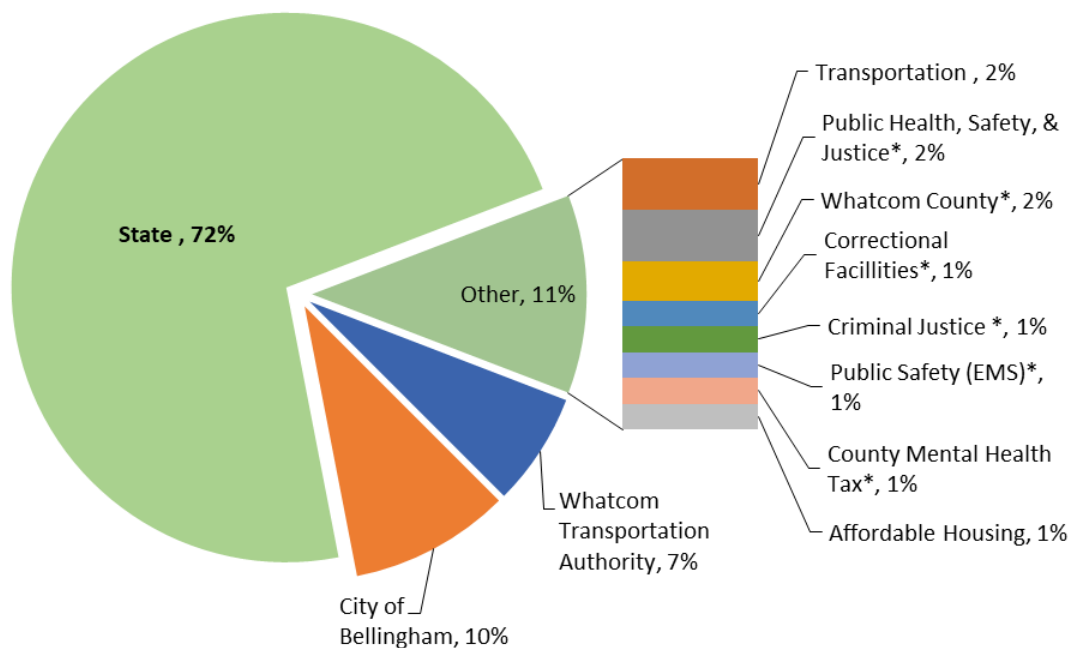
Source: Whatcom County Annual Tax Book

Sales Tax and Property Tax Distribution – City and Other Agencies

While sales tax and property tax 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 (37%), Radio Fund (3%), and the General Fund (60%). In 2025, the distribution changed, with 68% being allocated to the General Fund and 32% to the Street Fund. The chart below shows how the 9% sales tax in Bellingham is distributed.



Distribution of Retail Sales Tax

Whatcom Transportation Authority	0.60
Transportation	0.20
Public Health, Safety, & Justice*	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	9.00%

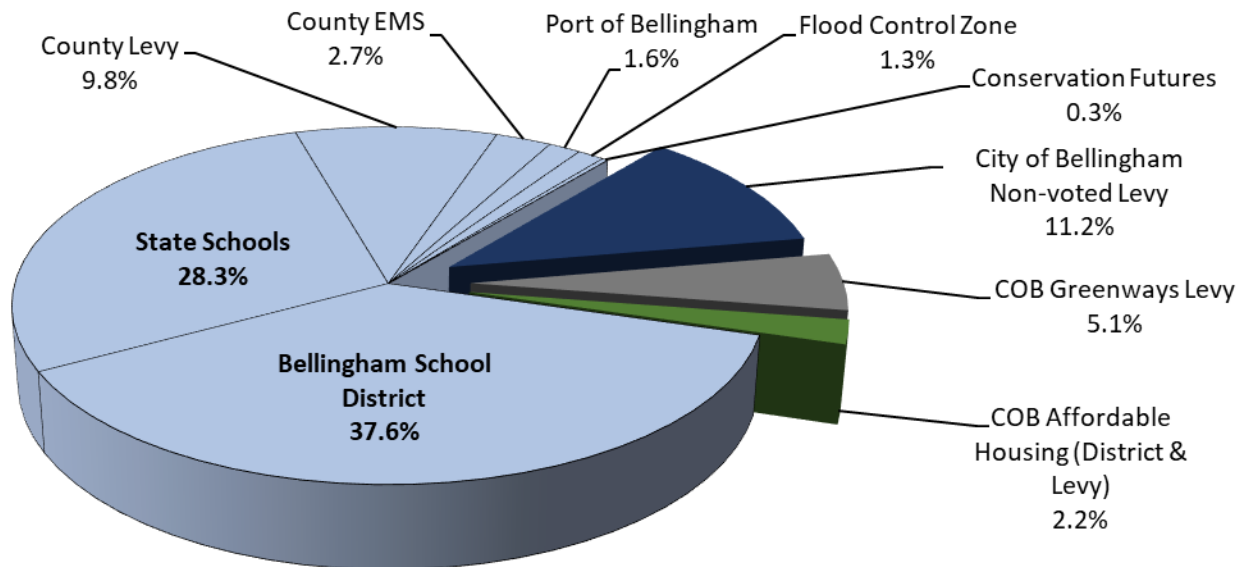
*Distributed to or shared with Whatcom County

In November 2023, voters approved an additional 0.2% sales tax for criminal justice and public safety purposes. Collection of the tax began on April 1, 2024.

Distribution of Property Tax

Jurisdiction	2024 Levy Rate Per \$1,000 Valuation	2025 Levy Rate Per \$1,000 Valuation	2025 Percent of Total Levy	2025 Cost for \$500K Home
City of Bellingham				
General Fund (GF)	\$0.77302	\$0.78661	9.62%	\$393.31
Fire Pension - GF	0.12510	0.12730	1.56%	63.65
GF Non-voted Levy	0.89812	0.91392	11.17%	456.96
Voted Affordable Housing	0.05947	0.05944	0.73%	29.72
Voted Greenways	0.41219	0.41942	5.13%	209.71
Total Regular Levy	1.36978	1.39277	17.03%	696.39
Affordable Housing District	0.11804	0.11738	1.44%	58.69
Total City of Bellingham Levy	1.48782	1.51015	18.46%	755.08
State Schools	2.14552	2.31797	28.34%	1,158.99
County Levy	0.72039	0.79794	9.76%	398.97
Whatcom County EMS	0.22016	0.22083	2.70%	110.42
Conservation Futures	0.02292	0.02305	0.28%	11.53
Flood Control Zone	0.10629	0.10592	1.30%	52.96
Port of Bellingham	0.13005	0.12797	1.56%	63.99
Bellingham School District (1)	2.94187	3.07472	37.59%	1,537.36
Total Levy	\$7.77501	\$8.17857	100.00%	\$4,089.28

(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. In 2024, City Council repealed that ordinance by adopting ordinance 2024-07-021, moving the City back to an annual budget cycle starting in the 2025 budget year.

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

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

Amending the Budget

City Council can, by ordinance, increase or decrease the appropriations in any fund. Transfer of appropriations within a single fund or within any single department in the General Fund can 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 budget cycle. Amounts authorized during the budget cycle to pay for goods and services not received or completed by the end of that budget cycle may be reappropriated to the next budget cycle 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 into two distinct components and reported separately. Only capital projects starting or continuing in 2023 are included in the capital component of the budget; historical actual revenue and expenditures for closed or inactive projects are still commingled with the historical operating actuals prior to 2023.

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 [Account Type Category Definition](#) 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
120	Public Safety Sales Tax	*Shared by departments
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

Fund #	Fund Name	Budgetary Responsibility
162	Public Ed & Govt. (PEG) Access TV Fund	Information Technology Services
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.		
301	What-Comm Facility Construction	*Shared by departments
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

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
540	Telecommunication and Technology Fund	Information Technology Services
542	Computer Infrastructure Replacement	Sub-fund for Computer Replacement
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 year, total budgeted revenues, total budgeted expenditures, estimated ending reserve balances, and the resulting estimated percentage and dollar change to the reserve balance for the year.

Fund Number and Name		Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
001	General Fund	20,200,000	120,750,161	122,233,030	18,717,130	(1,482,870)	-7%
111	Street	22,000,000	15,753,000	25,835,230	11,917,770	(10,082,230)	-46%
120	Public Safety Sales Tax	1,809,000	3,300,000	4,295,815	813,185	(995,815)	-55%
126	Library Gift	350,000	150,000	50,000	450,000	100,000	29%
136	Environmental Remediation	8,000,000	29,170,000	33,104,250	4,065,750	(3,934,250)	-49%
141	1st 1/4% REET	5,000,000	1,600,000	4,755,000	1,845,000	(3,155,000)	-63%
142	2nd 1/4% REET	7,000,000	2,470,000	2,905,671	6,564,329	(435,671)	-6%
151	Police Federal Equitable Share	40,000	-	32,865	7,135	(32,865)	-82%
152	Asset Forfeiture /Drug Enforce.	100,000	-	5,550	94,450	(5,550)	-6%
153	Criminal Justice	1,000,000	657,500	853,227	804,273	(195,727)	-20%
160	Public Safety Dispatch	500,000	10,335,312	10,178,654	656,658	156,658	31%
161	Transportation	10,000,000	7,500,000	12,296,934	5,203,066	(4,796,934)	-48%
162	Publ Educ & Gov Acc TV	200,000	277,500	306,278	171,222	(28,778)	-14%
163	Restricted Equipment/PEG	720,000	85,000	148,000	657,000	(63,000)	-9%
173	Greenways	15,000,000	11,000,000	20,421,477	5,578,523	(9,421,477)	-63%
177	Park Impact	7,000,000	2,500,000	5,745,981	3,754,019	(3,245,981)	-46%
178	Sportsplex	500	-	-	500	-	0%
180	Tourism	3,000,000	2,466,171	2,562,168	2,904,003	(95,997)	-3%
181	Low Income Housing	8,000,000	4,353,818	9,877,460	2,476,359	(5,523,641)	-69%
182	Affordable Housing Sales tax	8,000,000	3,945,000	10,287,823	1,657,177	(6,342,823)	-79%
183	Tourism Promotion Area	1,500,000	1,668,916	1,527,816	1,641,100	141,100	9%
190	Community Development Block Grant	-	1,670,227	1,670,227	-	-	0%
191	Home Investment Partnership Grant	-	2,420,032	2,420,032	-	-	0%
192	HUD Home Subfund	-	2,412,773	2,412,773	-	-	0%
224	2004 Sportsplex Acq. LTGO	600,000	290,700	790,700	100,000	(500,000)	-83%
225	2004 PFD/Civic Field LTGO	-	868,500	868,500	-	-	0%
226	2011 QEC Bond	5,900,000	200,000	6,100,000	-	(5,900,000)	-100%
227	2016 PFD Refunding Bonds	-	1,287,850	1,287,850	-	-	0%
228	2014 Solid Waste LTGO	-	655,200	655,200	-	-	0%
235	Governmental Debt Service	-	345,869	345,869	-	-	0%
245	LID Guaranty Fund	-	-	-	-	-	0%
301	What-Comm Facility Construction	-	12,000,000	12,000,000	-	-	0%
371	Waterfront Construction #1	12,500,000	1,035,653	-	13,535,653	1,035,653	8%

Budget Overview

Fund Number and Name		Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
410	Water	25,000,000	28,920,500	33,930,531	19,989,969	(5,010,031)	-20%
411	Watershed	19,000,000	7,650,000	11,306,746	15,343,254	(3,656,746)	-19%
420	Wastewater	40,000,000	33,593,000	67,034,999	6,558,001	(33,441,999)	-84%
430	Storm Surface Water Utility	7,000,000	18,725,329	25,451,488	273,841	(6,726,159)	-96%
456	Cemetery	400,000	367,000	761,189	5,811	(394,189)	-99%
460	Golf Course	200,000	2,150,000	2,130,498	219,502	19,502	10%
465	Parking Services	1,000,000	3,411,320	4,089,783	321,537	(678,463)	-68%
470	Medic One	300,000	14,715,452	14,772,907	242,545	(57,455)	-19%
475	Development Services	6,700,000	3,371,066	5,812,172	4,258,894	(2,441,106)	-36%
510	Fleet Administration	4,500,000	8,505,750	11,064,161	1,941,589	(2,558,411)	-57%
511	Radio Communications	2,300,000	2,130,000	2,218,475	2,211,525	(88,475)	-4%
530	Facilities Administration	1,000,000	15,653,521	16,384,226	269,295	(730,706)	-73%
540	Tech and Telecom	200,000	752,186	602,917	349,270	149,270	75%
542	Computer Infrastructure Replacement	3,500,000	6,013,903	5,525,261	3,988,642	488,642	14%
543	Information Technology	600,000	5,788,690	6,386,816	1,874	(598,126)	-100%
550	Claims, Litigation & Prop Loss	4,000,000	2,710,000	2,755,704	3,954,296	(45,704)	-1%
561	Unemployment compensation	800,000	141,000	191,381	749,619	(50,381)	-6%
562	Workers Comp Self-Insurance	100,000	1,900,000	1,814,129	185,871	85,871	86%
565	Health Benefits	7,000,000	18,508,000	21,907,172	3,600,828	(3,399,172)	-49%
570	PW Admin & Engineering	1,000,000	12,903,000	13,323,749	579,251	(420,749)	-42%
612	Firefighter's Pensions	25,000,000	322,380	1,938,525	23,383,855	(1,616,145)	-6%
613	Police Officer's Pensions	8,000,000	152,588	1,114,476	7,038,112	(961,888)	-12%
701	Greenways Maintenance Endowment	5,000,000	404,012	-	5,404,012	404,012	8%
702	Nat Res Protect & Restore	4,000,000	210,203	-	4,210,203	210,203	5%
965	Public Facilities District	2,000,000	2,328,790	2,506,395	1,822,395	(177,605)	-9%
Total		307,019,500	432,496,872	548,998,077	190,518,295	(116,501,205)	-38%

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 City has budgeted an operating deficit of \$1.4 million in 2025, of which, unfunded capital expenditures account for \$160,000 of the reserve use.

111 Street Fund – The Street fund capital budget exceeds \$9.2 million for the 2025 budget year. See the capital section for details.

141 – 1st ¼% Real Estate Excise Tax (REET) – 2025 REET 1 projects include \$100,000 for skate park planning, \$2 million to repair the Bellingham Police Department exterior, as well as various Public Works improvements and repairs.

142 – 2nd ¼% Real Estate Excise Tax (REET) – The highlights for REET 2 are multiple Parks projects, including the Bakerview Neighborhood Park, Storybrook Park, Salish Landing and over \$1.7 million to enhance downtown accessibility and safety.

161 Transportation Fund – The budget includes over \$4.7 million in transportation capital projects from this fund. Please see the capital section for details.

173 Greenways Fund – In 2025, Greenways major projects include Salish Landing, ongoing acquisitions, the Pier at Little Squalicum Park, shoreline improvements at Boulevard Park, and the Sunset Pond Loop Trail. In total, the budget uses over \$9 million in existing fund balance.

177 Park Impact Fee Fund – Sunset Pond Loop Trail, Storybrook Park, and other projects will reduce reserves by \$3 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.

226 2011 QEC Bond – The last QEC Bond payment is December 2025, clearing out the sinking fund.

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 \$1 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 \$9 million of reserves over 2025.

420 Wastewater Fund – Capital projects for sewer mains, lift stations, and significant investments in the Post Point treatment plant decrease reserves by almost \$33 million.

430 Stormwater Fund – Fish passage projects at Squalicum Creek and Squalicum Creek Water quality projects are the largest projects leading to over \$6.7 million use of reserves.

510 Fleet Administration Fund – This fund is projected to spend down reserves by \$2.5 million on fleet replacements.

565 Health Benefits Fund – The Health Benefits fund will use \$3.3 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 are estimates based on forecasted current year revenues and expenses plus beginning reverses. Once the Finance Department has fully closed out the previous year, the reserves are formally updated by Council.

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

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

	General Fund	Special Revenue	General Debt Funds	Construction Funds	Enterprise Funds	Internal Service	Pension Trust Funds	Permanent Funds	PFD	All Funds
BEGINNING RESERVE BALANCE	20,200,000	99,219,500	6,500,000	12,500,000	99,600,000	25,000,000	33,000,000	9,000,000	2,000,000	307,019,500
TAXES	92,401,304	48,481,171	-	1,035,653	1,200,000	-	-	-	2,267,390	145,385,518
LICENSES AND PERMITS	873,400	276,000	-	-	1,826,844	68,000	-	-	-	3,044,244
INTERGOVERNMENTAL REVENUE	6,917,837	33,277,305	-	-	5,597,829	218,000	120,000	-	-	46,130,971
CHARGES FOR GOODS AND SERVICES	14,490,186	13,332,656	-	-	100,842,174	64,831,529	-	-	-	193,496,545
FINES AND PENALTIES	392,946	-	-	-	638,500	-	-	-	-	1,031,446
MISCELLANEOUS REVENUE	3,167,072	368,119	479,360	-	2,754,320	135,500	354,968	167,351	61,400	7,488,090
NON REVENUES	2,007,415	-	1,967,690	-	-	-	-	446,864	-	4,421,969
OTHER FINANCING SOURCES	500,000	8,000,000	1,201,069	12,000,000	44,000	9,753,021	-	-	-	31,498,090
TOTAL REVENUE	120,750,161	103,735,250	3,648,119	13,035,653	112,903,667	75,006,050	474,968	614,215	2,328,790	432,496,872
NON-EXPENDITURES	262,510	1,756,080	6,600,000	-	2,268,847	560,652	-	-	-	11,448,090
SALARIES AND WAGES	60,301,408	11,716,433	-	-	25,225,941	16,501,937	74,185	-	-	113,819,904
PERSONNEL BENEFITS	20,416,902	4,607,777	-	-	9,239,329	6,422,851	2,119,462	-	-	42,806,322
SUPPLIES	2,670,369	3,177,652	-	-	6,278,561	3,852,721	49,340	-	-	16,028,643
OTHER SERVICES AND CHARGES	38,581,841	101,189,604	-	-	73,854,701	36,116,331	810,014	-	196,072	250,748,563
CAPITAL OUTLAYS	-	28,941,671	-	12,000,000	43,462,395	9,329,000	-	-	-	93,733,066
DEBT SERVICE PRINCIPAL	-	299,340	3,150,000	-	2,992,317	7,535,000	-	-	2,115,214	16,091,871
DEBT SERVICE INTEREST/COSTS	-	4,672	298,119	-	1,968,220	1,855,498	-	-	195,109	4,321,618
TOTAL EXPENDITURE	122,233,030	151,693,230	10,048,119	12,000,000	165,290,311	82,173,990	3,053,001	-	2,506,395	548,998,077
Net Surplus/(Deficit)	(1,482,870)	(47,957,979)	(6,400,000)	1,035,653	(52,386,644)	(7,167,941)	(2,578,033)	614,215	(177,605)	(116,501,205)
ESTIMATED ENDING RESERVE	18,717,130	51,261,521	100,000	13,535,653	47,213,356	17,832,059	30,421,967	9,614,215	1,822,395	190,518,295

Budget Overview

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, sewer, and Medic One services.

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	7,667,410	10,595,069	3,986,957	5,805,474	11,448,090
NON-EXPENDITURES	7,667,410	10,595,069	3,986,957	5,805,474	11,448,090
SALARIES AND WAGES	72,884,225	79,985,646	90,281,206	103,404,404	109,218,930
OVERTIME AND HAZARD DUTY	4,918,747	5,619,748	6,114,505	5,764,408	4,600,974
SALARIES AND WAGES	77,802,971	85,605,394	96,395,711	109,168,813	113,819,904
PERSONNEL BENEFITS	29,536,038	32,899,768	36,788,731	38,087,550	40,714,522
PENSION & DISABILITY PAYMENTS	1,209,264	1,297,212	1,306,795	1,402,321	2,091,800
PERSONNEL BENEFITS	30,745,302	34,196,980	38,095,526	39,489,870	42,806,322
OFFICE AND OPERATING SUPPLIES	8,013,738	8,760,683	10,108,864	10,722,222	11,707,484
FUEL CONSUMED	675,927	942,809	998,014	936,703	917,175
PURCHASES FOR RESALE	1,512,860	1,847,401	1,828,746	1,687,681	293,400
SMALL TOOLS AND MINOR EQUIPMENT	2,924,326	3,213,627	4,939,558	2,949,115	2,860,584
INTER FUND BILLING	-	-	212	(24,083)	250,000
SUPPLIES	13,126,851	14,764,520	17,875,393	16,271,638	16,028,643
PROFESSIONAL SERVICES	51,576,373	58,413,500	68,935,347	77,511,182	88,879,438
COMMUNICATION	1,367,899	1,638,966	1,539,192	1,837,973	3,491,689
TRAVEL	89,567	256,993	290,764	357,424	603,887
TAXES & OPERATING ASSESSMENTS	11,422,403	12,876,137	13,081,863	13,976,753	15,808,246
OPERATING RENTALS AND LEASES	10,534,711	11,062,277	14,317,109	15,805,039	18,527,846
INSURANCE	2,992,766	4,328,812	4,416,230	5,921,882	4,806,504
UTILITY SERVICE	5,679,999	5,382,646	5,472,803	5,658,338	6,377,551
REPAIRS & MAINTENANCE	12,057,056	16,188,663	25,141,111	29,844,744	83,292,010
MISCELLANEOUS	13,515,513	18,380,812	14,771,786	19,967,572	28,961,393
OTHER SERVICES AND CHARGES	109,236,285	128,528,807	147,966,206	170,880,906	250,748,563
LAND	753,760	4,779,595	6,811,624	8,368,413	14,822,395
BUILDINGS AND STRUCTURES	3,148,643	17,090,060	1,069,323	10,581,154	12,000,000
OTHER IMPROVEMENTS	20,998,934	14,870,080	10,373,129	23,633,044	16,366,671
MACHINERY AND EQUIPMENT	3,940,729	3,962,948	5,871,887	8,647,989	10,104,000
CONSTRUCTION OF FIXED ASSETS	3,386,205	730,101	13,853,730	19,659,979	40,440,000
CAPITAL RENT & LEASE	-	-	-	-	-
CAPITAL OUTLAYS	32,228,271	41,432,784	37,979,692	70,890,579	93,733,066
GENERAL OBLIGATION BONDS	2,415,000	2,915,000	3,070,000	3,645,000	10,375,000
REVENUE BONDS	40,174,613	1,493,000	1,520,000	1,551,000	1,592,000
INTERFUND LOANS (EXP)	839,935	315,353	787,866	791,771	806,755
OTHER NOTES	2,008,559	2,071,821	1,422,654	1,291,289	1,202,902
INTERGOVERNMENTAL LOANS	1,501,322	1,633,518	1,775,854	1,922,959	2,115,214
INTERFUND LOAN ISSUANCE	1,465,993	1,500,000	-	180,000	-
DEBT SERVICE PRINCIPAL	48,405,422	9,928,693	8,576,374	9,382,019	16,091,871
INTEREST ON INTERFUND DEBT	15,846	10,189	20,711	24,677	10,075
INTEREST ON LT EXTERNAL DEBT	3,544,690	4,039,941	3,827,649	4,152,354	4,307,843
DEBT ISSUE COSTS	287,171	-	-	326,574	-
DEBT REGISTRATION COSTS	2,397	2,100	2,450	2,818	2,700
OTHER INTEREST AND DEBT SVC COSTS	4,500	3,500	1,000	1,000	1,000
DEBT SERVICE INTEREST/COSTS	3,854,604	4,055,729	3,851,810	4,507,423	4,321,618
TOTAL EXPENDITURE	323,067,116	329,107,976	354,727,670	426,396,722	548,998,077

Revenues – Sources and Trends

Revenue Forecast Overview

The City's recovery from the 2020 recession was fast paced, as an influx of government spending and previous unrealized demand stimulated economic activity; however, growth of market-based revenues like sales tax and business & occupation tax began to slow after 2021, increasing only nominally following a steep rise in inflation and supply chain disruptions. As a result of higher prices and diminishing revenue growth, the City's purchasing power has remained relatively flat over the last several years and showed signs of decreasing in the most recent.

With a strong labor market, sticky inflation, and policy uncertainty closing out 2024, the revenue forecast takes a conservative approach, anticipating only nominal growth once again. Expectation of highly anticipated cuts to the federal funds rate have also been tempered, translating to higher borrowing costs. As a result, activities requiring large amounts of debt, such as construction and home purchases are likely to slow down. Paired with real growth in expenditures, it is challenging for existing revenue streams to keep up. If the current economic trend continues, new revenue sources may need to be investigated.

General Fund Revenues

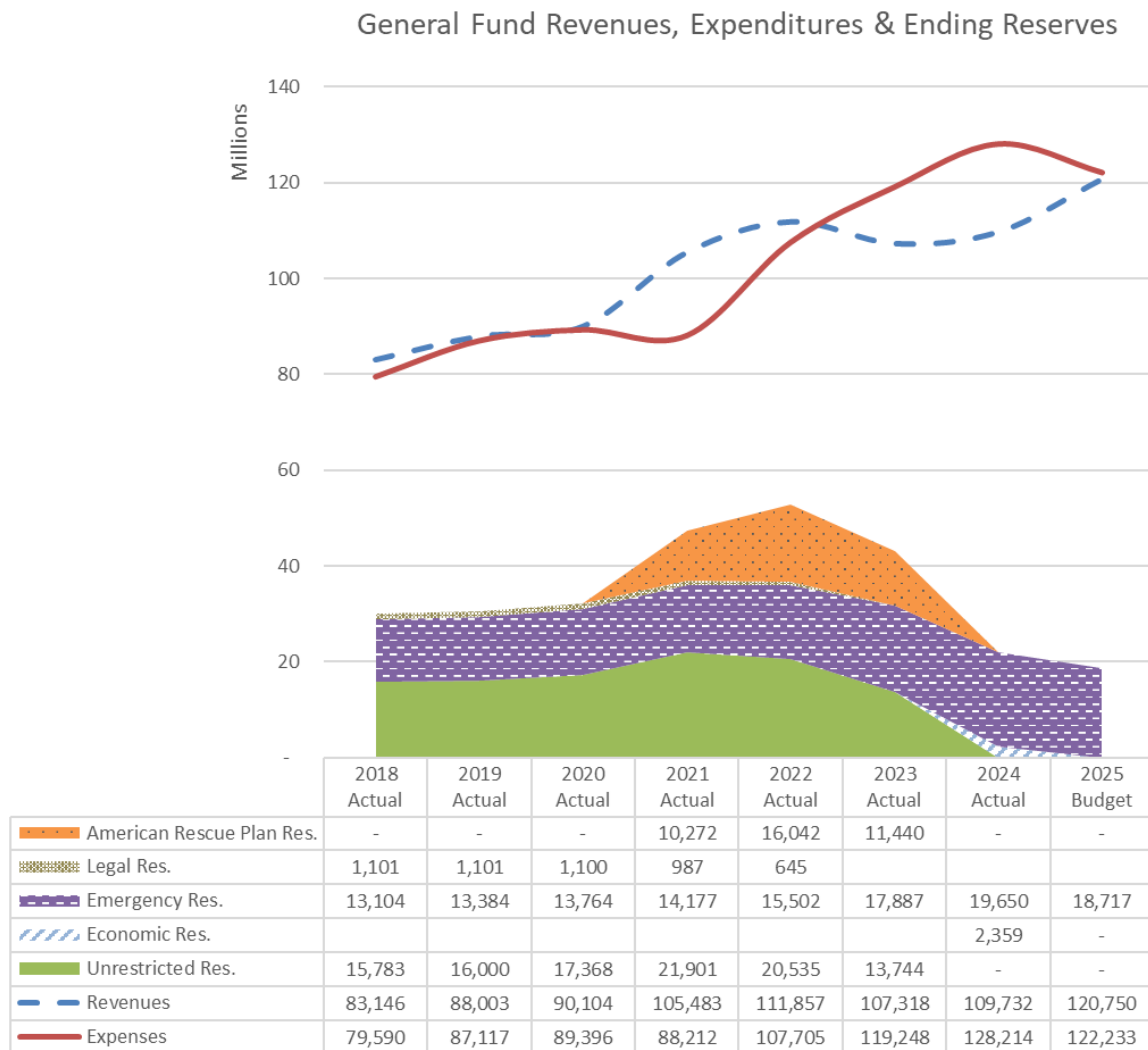
The General Fund forecast builds upon 2024 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. In 2024, revenues have only grown nominally as stubborn inflation and higher interest rates have slowed economic activity. This increasing trend is expected to continue into 2025 and is reflected in the current budget; however, hopes of a soft landing are fading as the Federal Reserve keeps interest rates steady in an effort to tame inflation, while threats of tariffs are expected to push it higher. If the economy continues its current trajectory, it may require the City to adjust the 2025 budgeted revenues. The budget, as adopted, reflects the numbers anticipated when the forecast was developed.

While the forecast continues to illustrate the current divergence between revenues and expenses, the 2025 budget works to moderate deficit spending through additional revenue sources and limiting new expenditure growth. 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 budget cycle. In the long view, personnel costs and a growing population requiring additional services will continue putting upward pressure on City finances. The City recognizes the undesirable balance between revenue and expense trends and will prepare appropriate responses to correct course as necessary.

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.

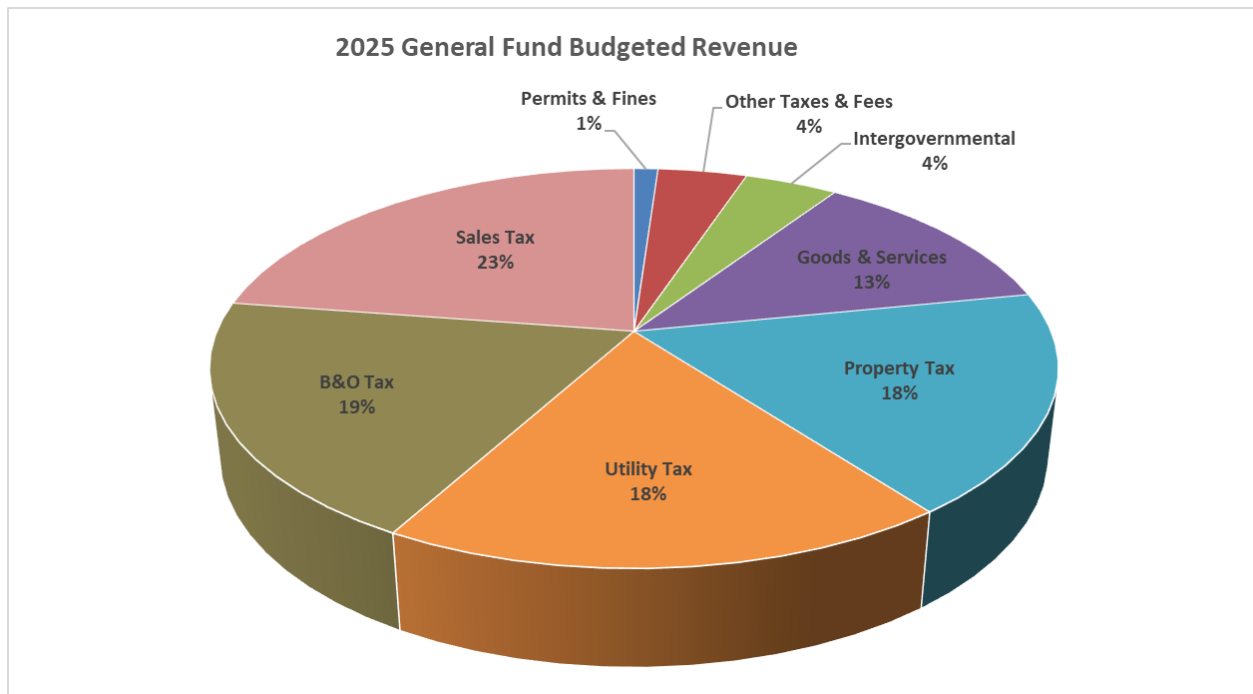
Revenues – Sources and Trends



*In 2023, the Legal Reserve was moved to the Environmental Remediation fund. During 2024, City Council increased the Emergency Reserve target from 15% to 18% and added a 10% Economic Reserve target of General Fund budgeted operating 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; 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, B&O tax, and utility tax.



Property Tax

In 2025, the City of Bellingham will receive approximately \$1.39 per \$1,000 of assessed valuation from property owners within the City limits, generating around \$34.5 million of tax revenue. There are four components of the City's levy:

- General Fund accounting for \$17.9 million;
- voted Park Greenways, providing \$9.6 million for Parks purposes;
- voted Housing Levy, raising \$4 million for low-income housing needs; and
- the Fire Pension for \$2.9 million.

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

The following table shows the historical collection of property tax received by the City's General Fund. The amount above the 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.

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
Property Tax	\$ 16,201,631	\$ 16,671,243	\$ 17,050,290	\$ 17,411,635	\$ 17,840,000
Percent Change	3.5%	2.9%	2.3%	2.1%	2.5%

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.

Revenues – Sources and Trends

Sales Tax

Sales tax is subject to larger economic swings than most other sources of government revenues. After a revival of economic activity driving sales tax revenue post pandemic, high inflation and supply chain problems stymied growth. The increase in 2025 General Fund sales tax revenue shown below is primarily from shifting the percent distribution between funds. For a list of the top fifteen industry categories contributing to sales tax revenue, see [retail sales tax](#).

The forecast assumes a continued trend of subdued growth through 2025. Growth in the out years is projected to remain slow, eventually returning 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 (37%), Radio Fund (3%), and the General Fund (60%). In 2025, the distribution changed, with 68% being allocated to the General Fund and 32% to the Street Fund.

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
Sales Tax	\$ 17,903,975	\$ 19,355,743	\$ 21,059,356	\$ 19,993,490	\$ 22,656,000
Percent Change	16.5%	8.1%	8.8%	-5.1%	13.3%

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

The majority of the 9 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 fell 0.7 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.

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
B&O Tax	\$ 19,353,688	\$ 21,123,615	\$ 21,740,770	\$ 21,589,238	\$ 22,500,500
Percent Change	16.1%	9.1%	2.9%	-0.7%	4.2%

Utility Tax

The Utility Tax budget for 2025 is \$21.3 million, which is 18 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 \$9.6 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.

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
Electricity	\$ 3,677,919	\$ 4,753,216	\$ 4,805,567	\$ 5,234,576	\$ 5,444,000
Water	\$ 5,151,064	\$ 5,551,102	\$ 5,749,985	\$ 6,130,683	\$ 6,277,000
Natural Gas	\$ 1,455,191	\$ 1,735,421	\$ 2,145,016	\$ 2,038,142	\$ 2,200,000
Wastewater	\$ 3,151,435	\$ 3,425,222	\$ 3,505,258	\$ 3,810,041	\$ 3,935,000
Cable	\$ 1,082,885	\$ 1,297,474	\$ 1,017,847	\$ 1,069,556	\$ 986,080
Telephone	\$ 966,909	\$ 883,072	\$ 948,170	\$ 919,384	\$ 929,207
Stormwater	\$ 1,126,287	\$ 1,443,001	\$ 1,414,925	\$ 1,454,448	\$ 1,561,138
Total Utility Tax	\$ 16,611,690	\$ 19,088,508	\$ 19,586,768	\$ 20,656,829	\$ 21,332,425
Percent Change	2.6%	14.9%	2.6%	5.5%	3.3%

Revenues – Sources and Trends

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 2025 amounts charged to departments and funds are based on the actual costs incurred in 2023 for these services.

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
Goods & Services	\$ 16,439,293	\$ 17,866,822	\$ 13,595,937	\$ 12,862,346	\$ 14,490,186
Percent Change	66.3%	8.7%	-23.9%	-5.4%	12.7%

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.

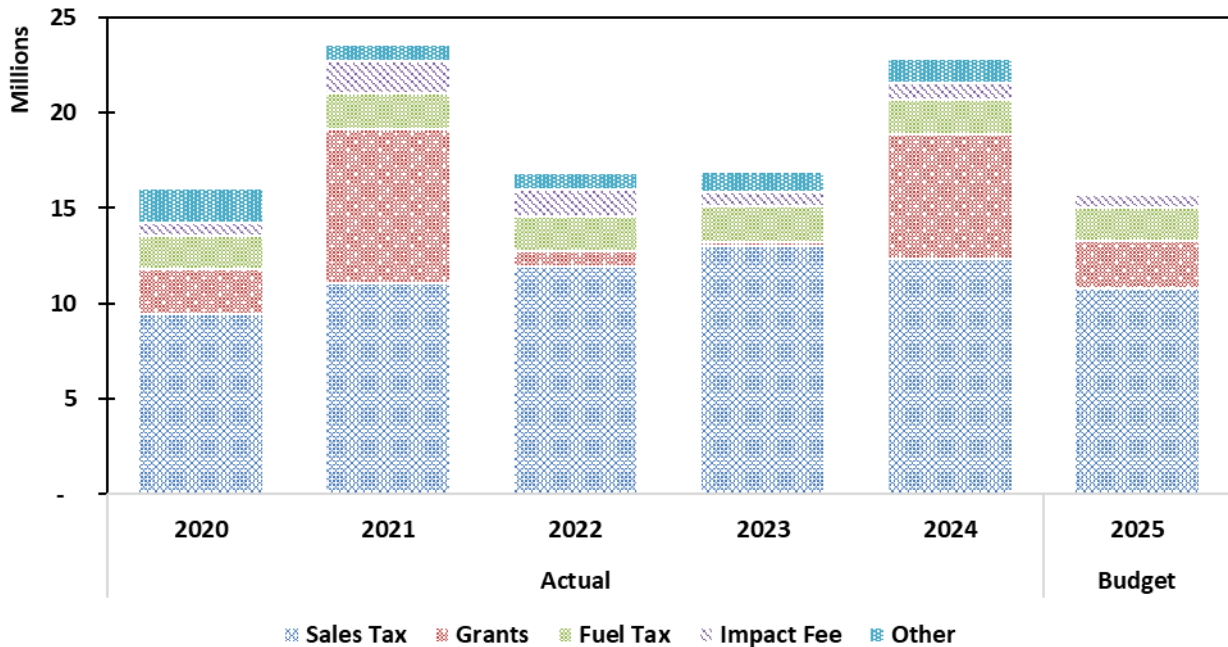
Other Revenues

The Other Revenues budget for 2025 totals \$12.9 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.

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
Intergovernmental	\$ 6,903,192	\$ 14,843,786	\$ 5,641,278	\$ 9,054,465	\$ 6,917,837
Fines	\$ 299,523	\$ 285,974	\$ 243,698	\$ 278,800	\$ 392,946
Licenses and Permits	\$ 845,414	\$ 968,181	\$ 792,871	\$ 822,871	\$ 873,400
Miscellaneous	\$ 1,140,301	\$ 1,780,382	\$ 2,014,015	\$ 1,735,297	\$ 3,167,072
Admissions Tax	\$ 93,527	\$ 408,552	\$ 454,756	\$ 483,434	\$ 550,000
Leasehold Tax	\$ 570,883	\$ 616,289	\$ 640,234	\$ 659,771	\$ 663,000
Gambling	\$ 157,109	\$ 294,936	\$ 259,658	\$ 194,329	\$ 339,379
Total Other Revenues	\$ 10,009,949	\$ 19,198,100	\$ 10,046,511	\$ 13,228,966	\$ 12,903,634
Percent Change	-22.4%	91.8%	-47.7%	31.7%	-2.5%

Street Fund Revenues

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



Sales Tax

The Street Fund's portion of the sales tax budgeted for 2025 is \$10.8 million.

Grants

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

Fuel Tax

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

Impact Fees

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

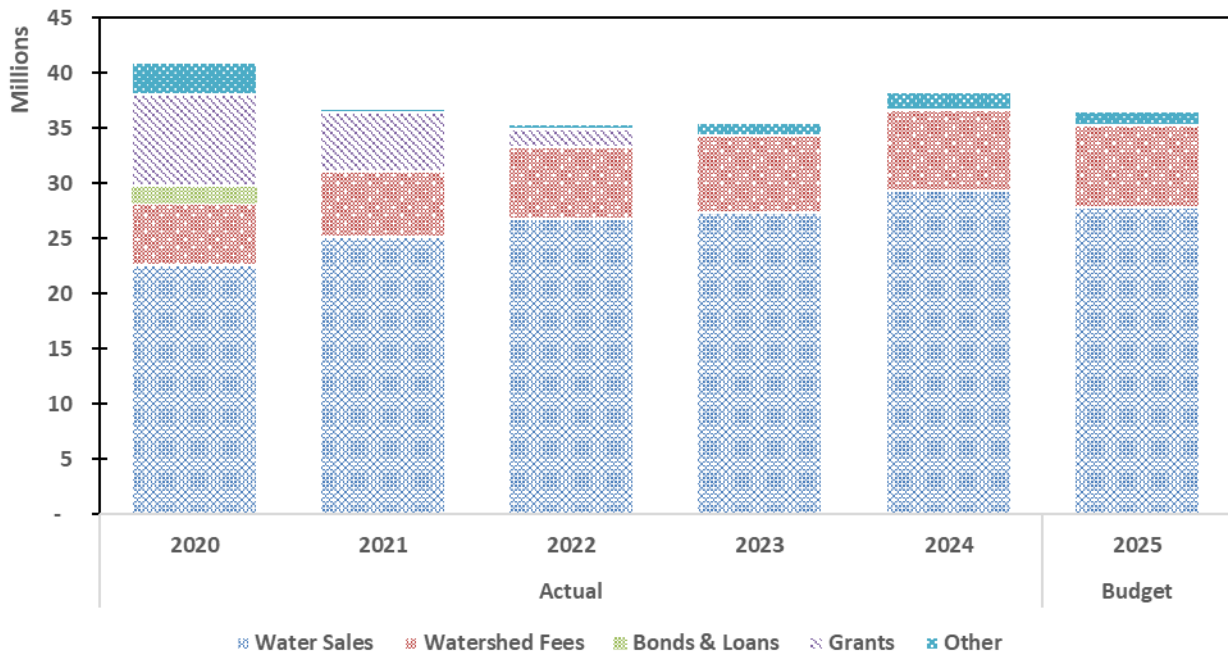
Other

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

Revenues – Sources and Trends

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; however, the budget may be amended if such funding sources are needed.

Grants

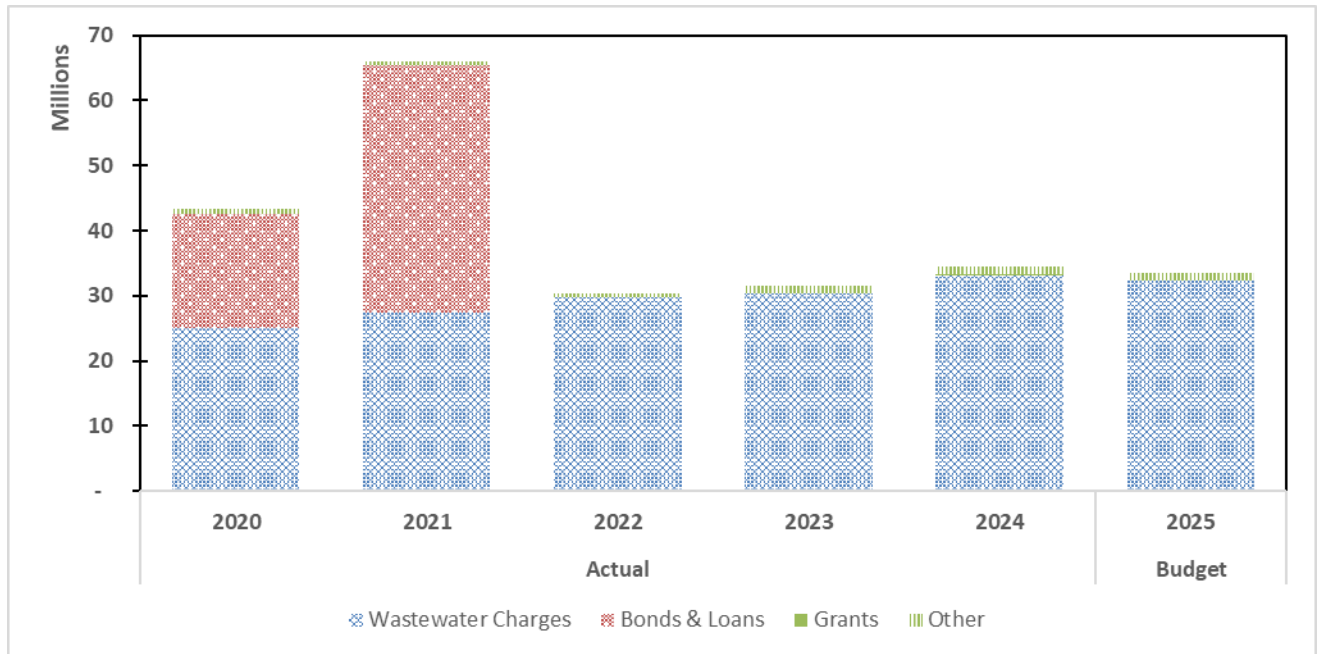
Only grants that have been confirmed by a grant award are included in the budget. Grants are awarded throughout the year and the budget is modified at that time.

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; refunding bonds were issued in 2020 and 2021 for \$17.5 million and \$38.0 million, respectively.

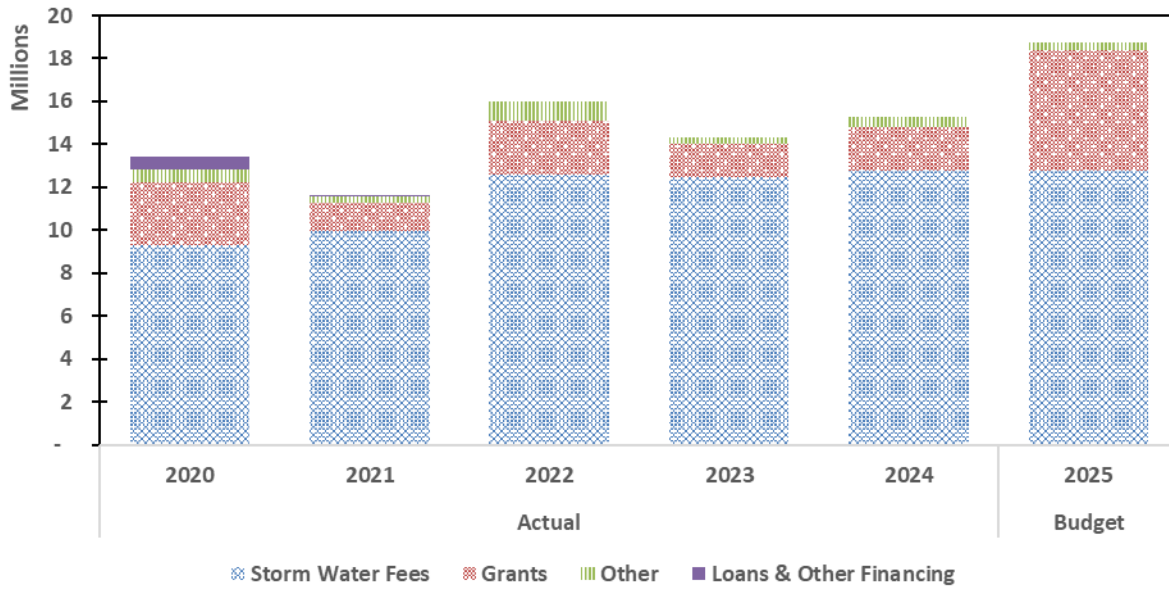
Miscellaneous Revenue

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

Revenues – Sources and Trends

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

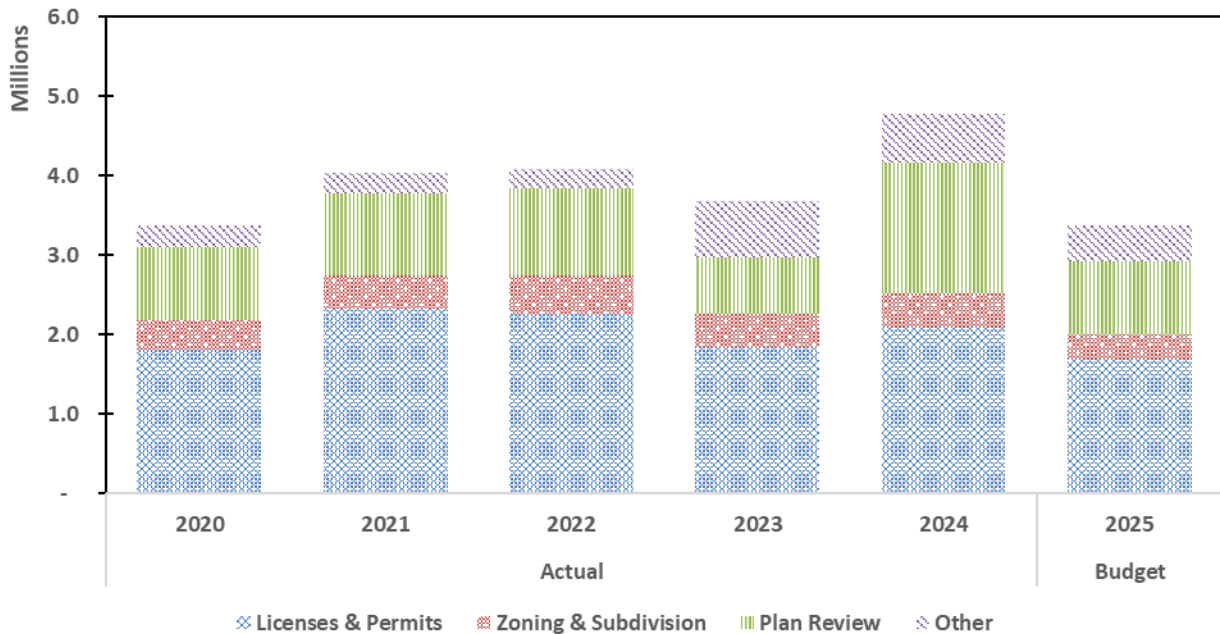
This represents all other charges collected for fees and penalties received by the surface and storm water fund for goods and services, along with revenue from interest, fines, and miscellaneous items.

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 started to get back on track in 2024; however, market indicators remain mixed, with redevelopment becoming more challenging, along with high up-front costs, demand, and 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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	51,922,963	58,731,393	52,420,766	40,491,292	20,200,000
OPERATING					
TAXES	73,814,719	80,865,382	84,536,085	84,472,361	92,401,304
LICENSES AND PERMITS	845,414	968,181	792,871	822,871	873,400
INTERGOVERNMENTAL REVENUE	6,711,886	4,587,963	3,770,924	9,047,887	6,217,837
CHARGES FOR GOODS AND SRVS.	10,794,304	12,762,182	13,595,937	12,862,346	14,490,186
FINES AND PENALTIES	299,523	285,974	243,698	278,800	392,946
MISCELLANEOUS REVENUE	1,140,301	1,924,228	2,014,015	1,735,297	3,167,072
NON REVENUES	-	-	494,612	497,972	2,007,415
OTHER FINANCING SOURCES	1,414,073	-	-	7,621	500,000
TOTAL REVENUE	95,020,220	101,393,910	105,448,143	109,725,155	120,050,161
NON-EXPENDITURES	872,881	2,274,288	1,468,368	709,495	262,510
SALARIES AND WAGES	46,150,114	50,244,516	54,149,463	60,993,592	60,301,408
PERSONNEL BENEFITS	15,758,208	17,476,838	19,176,983	19,496,162	20,416,902
SUPPLIES	3,608,373	3,137,691	4,191,950	3,227,170	2,670,369
OTHER SERVICES AND CHARGES	21,714,873	32,096,685	36,486,341	41,391,664	37,721,841
CAPITAL OUTLAYS	102,569	838,699	711,276	141,098	-
DEBT SERVICE PRINCIPAL	-	1,500,000	-	180,000	-
DEBT SERVICE INTEREST/COSTS	-	96	-	-	-
TOTAL EXPENDITURE	88,207,016	107,568,813	116,184,381	126,139,182	121,373,030
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	1,870,354	6,578	700,000
TOTAL REVENUE	-	-	1,870,354	6,578	700,000
NON-EXPENDITURES	-	-	-	1,500,000	-
SALARIES AND WAGES	3,169	9,825	50,372	17,793	-
PERSONNEL BENEFITS	1,338	4,052	18,647	6,921	-
SUPPLIES	-	-	2,870	-	-
OTHER SERVICES AND CHARGES	267	121,846	2,991,702	550,577	860,000
TOTAL EXPENDITURE	4,773	135,724	3,063,590	2,075,291	860,000
Net Surplus/(Deficit)	6,808,430	(6,310,626)	(11,929,474)	(18,482,740)	(1,482,870)
ESTIMATED ENDING RESERVES	58,731,393	52,420,766	40,491,292	22,008,552	18,717,130

Fund Budgets

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

001 - General Fund	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Expenditures by Department	FY2021	FY2022	FY2023	FY2024	FY2025
Office Of The Mayor	1,170,376	1,431,306	1,668,446	1,867,940	3,761,473
City Council	655,945	739,708	1,041,267	1,139,875	1,257,024
Hearing Examiner	104,895	135,421	109,130	136,537	146,899
Library	5,184,354	6,071,245	7,405,596	8,013,365	7,717,608
Museum	1,362,946	1,463,654	1,625,921	1,720,728	1,739,988
Finance	2,263,948	2,568,484	4,351,301	3,802,082	3,920,185
Human Resources	1,825,377	2,413,988	2,926,933	3,231,762	3,080,191
Information Technology Services	2,911,043	3,335,093	-	-	-
Legal	1,967,519	2,476,012	2,336,416	2,495,642	2,735,593
Municipal Court	1,961,751	2,444,447	2,814,954	3,270,984	3,342,620
Parks & Recreation	8,512,498	10,373,811	12,613,125	12,960,182	13,908,382
Planning & Community Developpr	3,304,942	4,342,044	5,122,980	5,316,876	5,010,734
Fire	26,575,453	28,239,201	32,897,341	36,130,377	36,257,613
Police	26,620,447	29,328,431	34,612,792	36,992,709	37,327,805
Non-Departmental	3,790,295	12,341,692	9,721,769	11,135,417	2,026,916
TOTAL EXPENDITURE	88,211,790	107,704,537	119,247,972	128,214,474	122,233,030

Special Revenue Funds

Street Fund

111 - Street	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	12,172,087	17,823,995	21,818,920	23,188,779	22,000,000
OPERATING					
TAXES	11,040,785	11,936,041	12,986,603	12,329,319	10,800,000
LICENSES AND PERMITS	3,000	1,900	950	850	1,000
INTERGOVERNMENTAL REVENUE	2,818,536	1,810,356	1,860,797	2,011,161	1,722,000
CHARGES FOR GOODS AND SRVS.	1,765,081	2,033,348	1,172,129	1,004,681	724,000
MISCELLANEOUS REVENUE	808,603	241,219	467,251	617,218	6,000
OTHER FINANCING SOURCES	-	-	200,000	250,000	-
TOTAL REVENUE	16,436,004	16,022,864	16,687,730	16,213,229	13,253,000
NON-EXPENDITURES	519,411	865,371	657,030	904,124	1,098,947
SALARIES AND WAGES	1,739,128	2,126,046	2,247,994	2,873,099	3,279,992
PERSONNEL BENEFITS	972,469	1,089,743	1,181,081	1,184,139	1,259,731
SUPPLIES	726,739	1,198,224	1,218,532	1,408,264	1,519,200
OTHER SERVICES AND CHARGES	6,311,093	6,429,729	7,700,071	9,425,368	9,446,361
CAPITAL OUTLAYS	321,152	59,072	37,375	117,897	-
TOTAL EXPENDITURE	10,589,992	11,768,184	13,042,083	15,912,891	16,604,230
CAPITAL					
INTERGOVERNMENTAL REVENUE	7,127,292	824,105	217,425	6,336,836	2,500,000
CHARGES FOR GOODS AND SRVS.	1,937	-	-	176,705	-
MISCELLANEOUS REVENUE	-	-	-	126,000	-
TOTAL REVENUE	7,129,229	824,105	217,425	6,639,541	2,500,000
SALARIES AND WAGES	153,445	30,713	83,700	229,188	-
PERSONNEL BENEFITS	69,571	13,933	38,650	92,777	-
OTHER SERVICES AND CHARGES	5,387	535	1,585,571	2,417,662	2,700,000
CAPITAL OUTLAYS	7,094,931	1,038,680	785,291	6,935,601	6,531,000
TOTAL EXPENDITURE	7,323,334	1,083,860	2,493,212	9,675,227	9,231,000
Net Surplus/(Deficit)	5,651,908	3,994,925	1,369,859	(2,735,348)	(10,082,230)
ESTIMATED ENDING RESERVES	17,823,995	21,818,920	23,188,779	20,453,431	11,917,770

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 32% of sales tax revenues the City collects.

Fund Budgets

Public Safety Sales Tax

120 - Public Safety Sales Tax	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	-	-	-	-	1,809,000
OPERATING	-	-	-	-	-
TAXES	-	-	-	2,038,240	3,300,000
MISCELLANEOUS REVENUE	-	-	-	1,146,095	-
OTHER FINANCING SOURCES	-	-	-	217,556	-
TOTAL REVENUE	-	-	-	3,401,891	3,300,000
SALARIES AND WAGES	-	-	-	21,510	101,275
PERSONNEL BENEFITS	-	-	-	8,596	39,865
SUPPLIES	-	-	-	-	-
OTHER SERVICES AND CHARGES	-	-	-	1,528,680	4,154,675
TOTAL EXPENDITURE	-	-	-	1,558,785	4,295,815
Net Surplus/(Deficit)	-	-	-	1,843,105	(995,815)
ESTIMATED ENDING RESERVES	-	-	-	1,843,105	813,185

Public Safety Sales Tax: In November 2023, Whatcom County voters authorized an addition 0.2% sales tax for public health, safety and justice. The revenue is shared between the County and cities. The fund is managed by the [Mayor's Office](#).

Library Gift Fund

126 - Library Gift	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	217,693	42,333	346,423	352,336	350,000
OPERATING					
MISCELLANEOUS REVENUE	61,649	399,841	83,772	55,976	150,000
TOTAL REVENUE	61,649	399,841	83,772	55,976	150,000
SUPPLIES	214,346	21,234	59,685	21,620	50,000
OTHER SERVICES AND CHARGES	22,662	74,517	18,174	63,573	-
TOTAL EXPENDITURE	237,008	95,751	77,859	85,193	50,000
Net Surplus/(Deficit)	(175,359)	304,089	5,914	(29,217)	100,000
ESTIMATED ENDING RESERVES	42,333	346,423	352,336	323,119	450,000

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	6,946,896	7,024,511	8,229,865	8,842,394	8,000,000
OPERATING					
TAXES	1,955,430	2,210,564	2,314,800	2,445,694	3,670,000
INTERGOVERNMENTAL REVENUE	11,234	-	-	-	-
CHARGES FOR GOODS AND SRVS.	173,500	-	-	-	-
MISCELLANEOUS REVENUE	89,234	94,203	178,203	233,880	-
OTHER FINANCING SOURCES	-	1,400,000	645,126	-	-
TOTAL REVENUE	2,229,398	3,704,767	3,138,129	2,679,574	3,670,000
NON-EXPENDITURES	660,400	658,600	621,400	654,750	655,200
SALARIES AND WAGES	93,532	166,827	248,246	359,345	201,198
PERSONNEL BENEFITS	25,906	51,915	53,746	61,386	54,243
SUPPLIES	10,941	4,770	9,593	-	11,200
OTHER SERVICES AND CHARGES	619,046	934,046	1,109,664	726,720	1,182,410
TOTAL EXPENDITURE	1,409,825	1,816,158	2,042,649	1,802,201	2,104,250
CAPITAL					
INTERGOVERNMENTAL REVENUE	208,912	389,035	276,429	802,860	17,500,000
MISCELLANEOUS REVENUE	5,930	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	8,000,000
TOTAL REVENUE	214,842	389,035	276,429	802,860	25,500,000
SALARIES AND WAGES	22,018	17,075	26,656	38,100	-
PERSONNEL BENEFITS	9,634	7,467	11,365	14,412	-
OTHER SERVICES AND CHARGES	925,148	1,047,749	721,358	1,135,297	31,000,000
TOTAL EXPENDITURE	956,800	1,072,291	759,380	1,187,808	31,000,000
Net Surplus/(Deficit)	77,616	1,205,353	612,529	492,425	(3,934,250)
ESTIMATED ENDING RESERVES	7,024,511	8,229,865	8,842,394	9,334,819	4,065,750

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	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	17,281,785	16,855,023	20,931,288	20,444,072	12,000,000
OPERATING					
TAXES	5,857,483	6,297,962	4,602,492	4,548,323	3,200,000
INTERGOVERNMENTAL REVENUE	20,000	20,000	20,000	20,000	20,000
MISCELLANEOUS REVENUE	174,124	202,894	399,430	537,846	-
TOTAL REVENUE	6,051,607	6,520,856	5,021,922	5,106,169	3,220,000
NON-EXPENDITURES	4,500,000	350,000	-	-	-
SALARIES AND WAGES	2,705	1,992	-	-	-
PERSONNEL BENEFITS	97	766	-	-	-
SUPPLIES	107,257	50,767	(833)	-	-
OTHER SERVICES AND CHARGES	507,964	912,783	833	1,024	-
CAPITAL OUTLAYS	460,000	-	-	-	-
TOTAL EXPENDITURE	5,578,023	1,316,309	0	1,024	-
CAPITAL					
INTERGOVERNMENTAL REVENUE	343,840	233,954	-	-	850,000
CHARGES FOR GOODS AND SRVS.	-	-	-	45,696	-
MISCELLANEOUS REVENUE	-	-	-	134	-
TOTAL REVENUE	343,840	233,954	-	45,830	850,000
SALARIES AND WAGES	57,004	61,305	100,887	153,753	-
PERSONNEL BENEFITS	24,536	26,439	41,914	66,826	-
SUPPLIES	5,835	-	11,811	85,419	-
OTHER SERVICES AND CHARGES	1,156,049	875,846	3,037,808	4,569,274	5,950,000
CAPITAL OUTLAYS	764	398,647	2,316,717	2,173,393	1,710,671
TOTAL EXPENDITURE	1,244,186	1,362,237	5,509,138	7,048,664	7,660,671
Net Surplus/(Deficit)	(426,762)	4,076,265	(487,216)	(1,897,689)	(3,590,671)
ESTIMATED ENDING RESERVES	16,855,023	20,931,288	20,444,072	18,546,383	8,409,329

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	427,193	469,563	583,102	1,000,041	1,140,000
OPERATING					
INTERGOVERNMENTAL REVENUE	307,379	448,146	689,622	717,962	657,500
MISCELLANEOUS REVENUE	9,276	4,680	12,063	29,016	-
OTHER FINANCING SOURCES	7,600	-	-	-	-
TOTAL REVENUE	324,256	452,826	701,685	746,978	657,500
SUPPLIES	132,269	260,515	188,414	240,022	647,000
OTHER SERVICES AND CHARGES	119,160	78,772	96,332	129,749	244,641
CAPITAL OUTLAYS	30,457	-	-	-	-
TOTAL EXPENDITURE	281,886	339,287	284,746	369,772	891,641
Net Surplus/(Deficit)	42,370	113,538	416,939	377,206	(234,141)
ESTIMATED ENDING RESERVES	469,563	583,102	1,000,041	1,377,247	905,859

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	1,593,537	1,567,502	1,075,142	1,296,623	500,000
OPERATING					
INTERGOVERNMENTAL REVENUE	2,162,914	2,204,926	2,244,163	2,239,215	2,000,000
CHARGES FOR GOODS AND SRVS.	5,112,207	5,794,693	7,623,755	7,726,819	8,332,312
MISCELLANEOUS REVENUE	8,551	6,106	9,790	17,967	3,000
NON REVENUES	1,465,993	-	-	-	-
TOTAL REVENUE	8,749,665	8,005,724	9,877,709	9,984,001	10,335,312
NON-EXPENDITURES	2,818	2,818	2,818	2,818	1,823
SALARIES AND WAGES	4,190,137	4,525,849	4,995,061	5,274,724	5,567,572
PERSONNEL BENEFITS	1,792,880	1,884,774	1,937,514	1,910,239	2,087,170
SUPPLIES	270,536	433,941	283,941	129,255	271,463
OTHER SERVICES AND CHARGES	1,508,425	1,153,297	1,593,519	1,677,308	1,946,613
CAPITAL OUTLAYS	768,233	-	-	-	-
DEBT SERVICE PRINCIPAL	213,478	290,368	293,254	293,799	299,340
DEBT SERVICE INTEREST/COSTS	13,008	10,189	6,955	10,052	4,672
TOTAL EXPENDITURE	8,759,515	8,301,237	9,113,060	9,298,195	10,178,654
CAPITAL					
SALARIES AND WAGES	1,134	2,357	3,355	-	-
PERSONNEL BENEFITS	497	987	-	-	-
SUPPLIES	-	-	180,546	94,212	-
OTHER SERVICES AND CHARGES	14,553	193,504	276,633	10,601	-
CAPITAL OUTLAYS	-	-	82,634	111,657	-
TOTAL EXPENDITURE	16,185	196,848	543,167	216,470	-
Net Surplus/(Deficit)	(26,034)	(492,360)	221,481	469,336	156,658
ESTIMATED ENDING RESERVES	1,567,502	1,075,142	1,296,623	1,765,959	656,658

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	7,974,310	13,092,842	16,947,282	18,861,441	10,000,000
OPERATING					
TAXES	7,018,779	7,590,607	8,258,479	7,840,457	7,500,000
INTERGOVERNMENTAL REVENUE	145,705	-	-	-	-
CHARGES FOR GOODS AND SRVS.	23,600	-	-	-	-
MISCELLANEOUS REVENUE	107,319	145,070	350,988	396,989	-
TOTAL REVENUE	7,295,403	7,735,676	8,609,468	8,237,446	7,500,000
NON-EXPENDITURES	-	-	200,000	250,000	-
SALARIES AND WAGES	38,188	49,095	9,018	7,541	-
PERSONNEL BENEFITS	17,078	21,462	4,088	108	-
SUPPLIES	-	-	-	-	-
OTHER SERVICES AND CHARGES	1,872,293	2,473,540	674,103	1,656,532	2,721,934
CAPITAL OUTLAYS	-	-	-	600,000	-
TOTAL EXPENDITURE	1,927,559	2,544,097	887,209	2,514,181	2,721,934
CAPITAL					
INTERGOVERNMENTAL REVENUE	2,858,935	1,398,541	602,704	9,382,822	-
MISCELLANEOUS REVENUE	-	-	-	4,810	-
TOTAL REVENUE	2,858,935	1,398,541	602,704	9,387,632	-
SALARIES AND WAGES	61,383	115,798	184,413	307,280	-
PERSONNEL BENEFITS	30,594	52,537	84,843	128,597	-
SUPPLIES	-	120,477	243,535	16,099	-
OTHER SERVICES AND CHARGES	99,428	405,999	3,177,275	2,874,809	7,825,000
CAPITAL OUTLAYS	2,916,842	2,040,870	2,720,736	15,865,276	1,750,000
TOTAL EXPENDITURE	3,108,247	2,735,680	6,410,802	19,192,061	9,575,000
Net Surplus/(Deficit)	5,118,531	3,854,440	1,914,160	(4,081,163)	(4,796,934)
ESTIMATED ENDING RESERVES	13,092,842	16,947,282	18,861,441	14,780,278	5,203,066

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 Including Equipment Subfund 163	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	982,324	1,039,865	996,842	970,180	920,000
OPERATING					
LICENSES AND PERMITS	259,105	308,856	239,550	253,502	275,000
CHARGES FOR GOODS AND SRVS.	1,615	-	-	-	2,500
MISCELLANEOUS REVENUE	109,451	102,319	72,004	86,994	85,000
TOTAL REVENUE	370,171	411,175	311,554	340,496	362,500
NON-EXPENDITURES	171	171	171	171	110
SALARIES AND WAGES	146,379	150,353	165,717	183,072	154,214
PERSONNEL BENEFITS	59,457	65,729	74,716	77,216	62,162
SUPPLIES	40,820	112,259	45,505	29,442	79,500
OTHER SERVICES AND CHARGES	65,802	60,764	52,108	61,839	83,292
CAPITAL OUTLAYS	-	64,921	-	-	75,000
TOTAL EXPENDITURE	312,629	454,198	338,216	351,739	454,278
Net Surplus/(Deficit)	57,541	(43,023)	(26,662)	(11,243)	(91,778)
ESTIMATED ENDING RESERVES	1,039,865	996,842	970,180	958,937	828,222

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	9,244,965	12,453,890	14,173,062	14,560,736	15,000,000
OPERATING					
TAXES	5,282,698	5,448,023	5,557,361	9,283,481	9,500,000
INTERGOVERNMENTAL REVENUE	944,295	59,985	192,899	79	-
MISCELLANEOUS REVENUE	112,026	137,967	257,387	400,146	-
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	6,339,019	5,645,975	6,007,647	9,683,706	9,500,000
SALARIES AND WAGES	534,088	614,405	756,111	1,195,390	2,000,991
PERSONNEL BENEFITS	266,517	314,281	409,395	577,231	940,521
SUPPLIES	28,254	99,767	94,835	138,589	318,671
OTHER SERVICES AND CHARGES	360,486	303,953	724,458	340,175	1,006,293
CAPITAL OUTLAYS	1,233,805	2,118,282	-	-	-
DEBT SERVICE PRINCIPAL	626,457	24,985	-	-	-
DEBT SERVICE INTEREST/COSTS	2,838	-	-	-	-
TOTAL EXPENDITURE	3,052,445	3,475,673	1,984,799	2,251,385	4,266,477
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	-	-	1,500,000
TOTAL REVENUE	-	-	-	-	1,500,000
SALARIES AND WAGES	3,709	19,763	50,297	112,652	-
PERSONNEL BENEFITS	1,435	7,813	21,756	47,882	-
SUPPLIES	-	-	22,867	13,143	-
OTHER SERVICES AND CHARGES	1,399	78,867	375,319	322,882	1,605,000
CAPITAL OUTLAYS	71,106	344,687	3,164,936	5,174,174	14,550,000
TOTAL EXPENDITURE	77,649	451,130	3,635,174	5,670,733	16,155,000
Net Surplus/(Deficit)	3,208,925	1,719,172	387,673	1,761,587	(9,421,477)
ESTIMATED ENDING RESERVES	12,453,890	14,173,062	14,560,736	16,322,323	5,578,523

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 2023. These funds are managed by the [Parks and Recreation Department](#).

Fund Budgets

Park Impact Fee Fund

177 - Park Impact	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	9,273,889	10,162,375	10,854,873	6,656,623	7,000,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	3,115,097	2,013,262	1,252,056	1,396,422	1,800,000
MISCELLANEOUS REVENUE	118,364	141,379	187,841	150,479	-
TOTAL REVENUE	3,233,461	2,154,641	1,439,897	1,546,901	1,800,000
SALARIES AND WAGES	65,508	67,532	57,178	41,324	-
PERSONNEL BENEFITS	28,181	29,325	24,770	16,825	-
SUPPLIES	4,648	2,313	35,649	-	-
OTHER SERVICES AND CHARGES	141,068	176,166	218,497	163,144	110,981
CAPITAL OUTLAYS	1,484,324	540,987	-	-	-
TOTAL EXPENDITURE	1,723,729	816,323	336,094	221,292	110,981
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	364	3,154	-	700,000
TOTAL REVENUE	-	364	3,154	-	700,000
SALARIES AND WAGES	32,066	84,995	101,915	133,561	-
PERSONNEL BENEFITS	13,040	35,437	43,010	53,020	-
SUPPLIES	-	11,488	76,985	51,525	280,000
OTHER SERVICES AND CHARGES	24,083	759	49,883	492,813	1,030,000
CAPITAL OUTLAYS	552,056	513,505	5,033,413	1,474,649	4,325,000
TOTAL EXPENDITURE	621,245	646,184	5,305,206	2,205,568	5,635,000
Net Surplus/(Deficit)	888,486	692,497	(4,198,250)	(879,960)	(3,245,981)
ESTIMATED ENDING RESERVES	10,162,375	10,854,873	6,656,623	5,776,663	3,754,019

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE		78	452	1,121	500
OPERATING					
MISCELLANEOUS REVENUE	389	374	669	923	-
TOTAL REVENUE	389	374	669	923	-
Net Surplus/(Deficit)	389	374	669	923	-
ESTIMATED ENDING RESERVES	78	452	1,121	2,044	500

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	675,907	1,084,256	2,257,849	2,808,194	3,000,000
OPERATING					
TAXES	1,640,336	2,282,491	2,401,630	2,359,258	2,466,171
MISCELLANEOUS REVENUE	8,743	16,373	42,470	77,494	-
TOTAL REVENUE	1,649,080	2,298,863	2,444,100	2,436,752	2,466,171
 SALARIES AND WAGES	 13,718	 13,068	 12,492	 33,057	 11,291
PERSONNEL BENEFITS	5,576	5,300	5,158	13,545	5,060
SUPPLIES	-	-	-	5,653	-
OTHER SERVICES AND CHARGES	1,221,437	1,106,903	1,876,105	1,812,453	2,545,817
TOTAL EXPENDITURE	1,240,731	1,125,271	1,893,755	1,864,708	2,562,168
 Net Surplus/(Deficit)	 408,349	 1,173,593	 550,345	 572,044	 (95,997)
 ESTIMATED ENDING RESERVES	 1,084,256	 2,257,849	 2,808,194	 3,380,238	 2,904,003

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	8,525,519	7,128,258	5,116,119	8,060,508	8,000,000
OPERATING					
TAXES	4,006,411	4,003,339	4,005,880	4,013,605	4,100,000
INTERGOVERNMENTAL REVENUE	-	494,189	782,312	-	-
CHARGES FOR GOODS AND SRVS.	90,883	847,518	(95,926)	817,377	200,000
MISCELLANEOUS REVENUE	204,549	197,063	254,283	363,468	53,818
TOTAL REVENUE	4,301,843	5,542,110	4,946,549	5,194,451	4,353,818
SALARIES AND WAGES	90,617	120,053	71,860	90,187	76,433
PERSONNEL BENEFITS	60,855	81,235	48,607	60,479	30,749
SUPPLIES	2,590	4,015	168	239	-
OTHER SERVICES AND CHARGES	5,545,042	7,348,946	1,881,525	2,654,903	9,770,277
CAPITAL OUTLAYS	-	-	-	5,000	-
TOTAL EXPENDITURE	5,699,104	7,554,249	2,002,160	2,810,808	9,877,460
CAPITAL					
CAPITAL OUTLAYS	-	-	-	1,196,669	-
TOTAL EXPENDITURE	-	-	-	1,196,669	-
Net Surplus/(Deficit)	(1,397,261)	(2,012,140)	2,944,389	1,186,974	(5,523,641)
ESTIMATED ENDING RESERVES	7,128,258	5,116,119	8,060,508	9,247,482	2,476,359

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 residents. The fund is managed by the [Planning and Community Development Department](#).

Fund Budgets

Affordable Housing Sales Tax

182 - Affordable Housing Sales tax	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	-	1,182,293	4,497,954	6,286,216	8,000,000
OPERATING					
TAXES	1,205,536	3,772,618	3,936,376	3,915,197	3,945,000
CHARGES FOR GOODS AND SRVS.	-	-	-	5,000	-
MISCELLANEOUS REVENUE	1,732	31,623	105,622	172,546	-
TOTAL REVENUE	1,207,268	3,804,241	4,041,998	4,092,743	3,945,000
SALARIES AND WAGES	937	6,613	36,547	55,691	57,632
PERSONNEL BENEFITS	664	8,489	25,223	37,317	23,099
SUPPLIES	-	-	174	2,506	-
OTHER SERVICES AND CHARGES	23,373	473,478	2,186,793	2,708,576	10,207,091
CAPITAL OUTLAYS	-	-	5,000	-	-
TOTAL EXPENDITURE	24,975	488,580	2,253,736	2,804,091	10,287,823
Net Surplus/(Deficit)	1,182,293	3,315,661	1,788,263	1,288,652	(6,342,823)
ESTIMATED ENDING RESERVES	1,182,293	4,497,954	6,286,216	7,574,868	1,657,177

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	-	-	1,397,907	1,761,584	1,500,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	-	1,201,662	1,402,339	1,374,414	1,668,916
MISCELLANEOUS REVENUE	-	6,340	29,114	48,628	-
TOTAL REVENUE	-	1,208,002	1,431,453	1,423,043	1,668,916
OTHER SERVICES AND CHARGES	-	-	1,067,776	989,199	1,527,816
TOTAL EXPENDITURE	-	-	1,067,776	989,199	1,527,816
Net Surplus/(Deficit)	-	1,208,002	363,677	433,844	141,100
ESTIMATED ENDING RESERVES	-	1,397,907	1,761,584	2,195,428	1,641,100

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, 2022. The fund is managed by the [Planning and Community Development Department](#).

Fund Budgets

Community Development Block Grant and HOME Funds

190 HUD Grant Funds	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
190-CDGB, 191-HOME, 192-HOME	FY2021	FY2022	FY2023	FY2024	FY2025
OPERATING					
INTERGOVERNMENTAL REVENUE	3,028,279	1,591,502	1,031,855	1,657,642	5,827,805
CHARGES FOR GOODS AND SRVS.	337,733	308,372	370,346	254,223	604,928
MISCELLANEOUS REVENUE	157,084	130,017	164,792	186,298	70,300
OTHER FINANCING SOURCES	553,728	-	-	-	-
TOTAL REVENUE	4,076,825	2,029,892	1,566,993	2,098,162	6,503,033
 SALARIES AND WAGES	 229,879	 249,543	 250,917	 233,865	 265,834
PERSONNEL BENEFITS	162,587	178,726	176,290	161,361	105,177
SUPPLIES	104	405	933	157	618
OTHER SERVICES AND CHARGES	3,529,257	1,543,844	1,149,207	1,638,226	6,131,404
TOTAL EXPENDITURE	3,921,826	1,972,519	1,577,346	2,033,609	6,503,033
 Net Surplus/(Deficit)	 154,999	 57,372	 (10,353)	 64,553	 -

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

These funds do not have reserves. Ending 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.

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	5,346,092	6,067,943	6,658,478	7,431,902	6,500,000
OPERATING					
MISCELLANEOUS REVENUE	790,163	667,414	730,781	627,185	479,360
NON REVENUES	1,371,759	1,499,681	1,637,602	1,780,146	1,967,690
OTHER FINANCING SOURCES	1,931,489	1,930,424	1,739,458	1,485,825	1,201,069
TOTAL REVENUE	4,093,411	4,097,520	4,107,842	3,893,157	3,648,119
NON-EXPENDITURES	-	-	-	-	6,600,000
OTHER SERVICES AND CHARGES	-	62,359	-	-	-
DEBT SERVICE PRINCIPAL	2,670,486	2,835,232	2,822,287	3,037,532	3,150,000
DEBT SERVICE INTEREST/COSTS	701,073	609,394	512,131	408,356	298,119
TOTAL EXPENDITURE	3,371,559	3,506,985	3,334,417	3,445,888	10,048,119
Net Surplus/(Deficit)	721,852	590,535	773,424	447,269	(6,400,000)
ESTIMATED ENDING RESERVES	6,067,943	6,658,478	7,431,902	7,879,171	100,000

LID Guaranty Fund

245 - LID Guaranty Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	78,145	78,992	79,805	81,260	-
OPERATING					
MISCELLANEOUS REVENUE	847	814	1,455	2,008	-
TOTAL REVENUE	847	814	1,455	2,008	-
Net Surplus/(Deficit)	847	814	1,455	2,008	-
ESTIMATED ENDING RESERVES	78,992	79,805	81,260	83,268	-

Fund Budgets

Construction Funds

301 - What-Comm Facility	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE				-	-
OPERATING					
MISCELLANEOUS REVENUE	-	-	-	16,815	-
TOTAL REVENUE	-	-	-	16,815	-
CAPITAL					
OTHER FINANCING SOURCES	-	-	-	1,500,000	12,000,000
TOTAL REVENUE	-	-	-	1,500,000	12,000,000
SALARIES AND WAGES	-	-	-	542	-
PERSONNEL BENEFITS	-	-	-	232	-
CAPITAL OUTLAYS	-	-	-	606,066	12,000,000
TOTAL EXPENDITURE	-	-	-	606,841	12,000,000
Net Surplus/(Deficit)	-	-	-	909,974	-
ESTIMATED ENDING RESERVES	-	-	-	909,974	-

What-Comm Facility Fund: To account for constructions of the new What-Comm Dispatch Facility that will provide better space for training, future growth and staff needs. The facility is expected to be completed in October 2026.

371 - Waterfront Construction #1	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	8,526,898	9,698,800	10,922,095	12,198,690	12,500,000
OPERATING					
TAXES	1,076,631	1,119,170	1,071,315	1,073,464	1,035,653
MISCELLANEOUS REVENUE	95,271	104,124	205,280	308,195	-
TOTAL REVENUE	1,171,902	1,223,295	1,276,595	1,381,659	1,035,653
Net Surplus/(Deficit)	1,171,902	1,223,295	1,276,595	1,381,659	1,035,653
ESTIMATED ENDING RESERVES	9,698,800	10,922,095	12,198,690	13,580,349	13,535,653

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.

Enterprise Funds

Water Fund

410 - Water Fund (Watershed Fund excluded)	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	15,064,478	16,145,275	22,441,114	26,743,305	25,000,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	24,574,044	26,337,996	27,399,356	29,265,303	27,770,000
FINES AND PENALTIES	1,671	32,270	89,411	78,749	51,500
MISCELLANEOUS REVENUE	410,349	496,089	944,526	1,389,816	1,099,000
TOTAL REVENUE	24,986,064	26,866,355	28,433,293	30,733,869	28,920,500
NON-EXPENDITURES	182,627	407,604	306,987	555,969	751,437
SALARIES AND WAGES	3,147,041	3,374,244	3,295,526	3,620,308	4,289,552
PERSONNEL BENEFITS	1,512,584	1,598,200	1,580,227	1,540,572	1,736,118
SUPPLIES	1,765,155	1,832,317	2,078,033	2,182,564	2,533,571
OTHER SERVICES AND CHARGES	10,985,469	11,728,583	12,901,060	14,037,192	16,499,271
CAPITAL OUTLAYS	257,031	-	49,001	264,671	-
DEBT SERVICE PRINCIPAL	1,583,090	1,600,090	1,519,807	1,540,807	1,141,807
DEBT SERVICE INTEREST/COSTS	212,673	190,965	167,222	144,499	122,109
TOTAL EXPENDITURE	19,645,670	20,732,002	21,897,863	23,886,583	27,073,864
CAPITAL					
GAINS LOSSES AND CAPITAL	4,985,777	1,537,580	-	-	-
TOTAL REVENUE	4,985,777	1,537,580	-	-	-
SALARIES AND WAGES	134,066	62,144	79,655	54,061	-
PERSONNEL BENEFITS	55,859	27,257	36,342	24,638	-
SUPPLIES	46,051	-	-	-	-
OTHER SERVICES AND CHARGES	603,826	245,743	316,380	98,640	3,666,667
CAPITAL OUTLAYS	8,405,572	1,040,950	1,800,862	720,541	3,190,000
TOTAL EXPENDITURE	9,245,373	1,376,094	2,233,239	897,880	6,856,667
Net Surplus/(Deficit)	1,080,797	6,295,839	4,302,191	5,949,407	(5,010,031)
ESTIMATED ENDING RESERVES	16,145,275	22,441,114	26,743,305	32,692,712	19,989,969

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

Fund Budgets

Watershed Sub-Fund

A sub-fund of the Water fund.

411 - Watershed Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	12,202,605	16,276,234	20,000,299	20,991,242	19,000,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	6,443,179	6,931,566	7,031,344	7,494,243	7,650,000
MISCELLANEOUS REVENUE	9,375	-	621	101	-
TOTAL REVENUE	6,452,554	6,931,566	7,031,965	7,494,344	7,650,000
 SALARIES AND WAGES	 89,828	 93,004	 128,566	 148,815	 510,002
PERSONNEL BENEFITS	42,344	44,498	62,895	71,463	236,119
SUPPLIES	12,926	27,308	27,509	25,858	38,500
OTHER SERVICES AND CHARGES	1,309,065	1,416,171	1,509,897	1,801,806	2,522,124
TOTAL EXPENDITURE	1,454,164	1,580,981	1,728,868	2,047,942	3,306,746
 CAPITAL					
INTERGOVERNMENTAL REVENUE	341,180	39,308	-	-	-
MISCELLANEOUS REVENUE	-	-	67	1,492	-
TOTAL REVENUE	341,180	39,308	67	1,492	-
 SALARIES AND WAGES	 17,726	 624	 -	 -	 -
PERSONNEL BENEFITS	7,363	281	-	-	-
SUPPLIES	3,650	1,788	-	-	-
OTHER SERVICES AND CHARGES	486,122	63,942	121,160	85,496	-
CAPITAL OUTLAYS	751,080	1,599,193	4,191,061	3,329,104	8,000,000
TOTAL EXPENDITURE	1,265,941	1,665,828	4,312,221	3,414,600	8,000,000
 Net Surplus/(Deficit)	4,073,629	3,724,065	990,943	2,033,294	(3,656,746)
 ESTIMATED ENDING RESERVES	16,276,234	20,000,299	20,991,242	23,024,536	15,343,254

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

Wastewater Fund

420 - Wastewater Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	53,164,704	59,345,247	54,493,581	51,314,124	40,000,000
OPERATING					
INTERGOVERNMENTAL REVENUE	4,707	2,430	2,411	125,435	-
CHARGES FOR GOODS AND SRVS.	27,401,948	29,749,123	30,382,372	33,105,454	32,316,000
FINES AND PENALTIES	1,834	35,419	98,134	86,433	77,000
MISCELLANEOUS REVENUE	635,506	628,405	1,057,343	1,211,054	1,200,000
OTHER FINANCING SOURCES	38,006,427	-	-	-	-
TOTAL REVENUE	66,050,421	30,415,377	31,540,261	34,528,376	33,593,000
NON-EXPENDITURES	180,825	405,802	305,185	554,167	750,271
SALARIES AND WAGES	3,199,218	3,535,082	3,928,985	4,209,335	4,578,613
PERSONNEL BENEFITS	1,511,811	1,643,867	1,821,225	1,777,071	1,840,293
SUPPLIES	1,570,863	1,653,072	2,305,906	2,260,628	2,196,436
OTHER SERVICES AND CHARGES	11,400,541	15,405,566	13,554,319	19,011,931	16,760,185
CAPITAL OUTLAYS	169,898	-	58,154	234,249	-
DEBT SERVICE PRINCIPAL	39,408,613	733,565	735,373	745,681	1,185,993
DEBT SERVICE INTEREST/COSTS	1,627,014	1,842,736	1,829,941	1,813,500	1,785,541
TOTAL EXPENDITURE	59,068,783	25,219,690	24,539,088	30,606,562	29,097,332
CAPITAL					
SALARIES AND WAGES	44,972	151,458	176,822	303,901	-
PERSONNEL BENEFITS	19,900	68,281	76,184	113,802	-
OTHER SERVICES AND CHARGES	589,641	315,444	238,977	488,838	7,287,667
CAPITAL OUTLAYS	146,583	9,512,169	9,688,647	17,128,318	30,650,000
TOTAL EXPENDITURE	801,096	10,047,353	10,180,630	18,034,858	37,937,667
Net Surplus/(Deficit)	6,180,543	(4,851,666)	(3,179,457)	(14,113,044)	(33,441,999)
ESTIMATED ENDING RESERVES	59,345,247	54,493,581	51,314,124	37,201,080	6,558,001

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

Fund Budgets

Storm and Surface Water Utility Fund

430 - Storm Surface Water Utility	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	8,058,080	8,888,696	11,367,176	8,278,894	7,000,000
OPERATING					
LICENSES AND PERMITS	174,326	184,936	127,276	202,999	150,000
INTERGOVERNMENTAL REVENUE	94,941	1,722,508	1,189,360	162,659	-
CHARGES FOR GOODS AND SRVS.	9,960,659	12,634,387	12,440,402	12,757,756	12,767,500
FINES AND PENALTIES	571	11,018	30,525	26,886	10,000
MISCELLANEOUS REVENUE	92,464	105,818	194,859	217,669	200,000
GAINS LOSSES AND CAPITAL	88,108	243,915	-	-	-
OTHER FINANCING SOURCES	28,828	-	-	-	-
TOTAL REVENUE	10,439,896	14,902,582	13,982,422	13,367,969	13,127,500
NON-EXPENDITURES	176,736	401,713	301,096	550,078	747,625
SALARIES AND WAGES	1,907,676	2,011,292	1,994,250	2,393,624	3,275,778
PERSONNEL BENEFITS	955,768	1,034,189	1,027,484	1,157,425	1,428,783
SUPPLIES	321,457	260,959	495,052	645,587	474,916
OTHER SERVICES AND CHARGES	4,504,655	4,923,182	5,963,129	7,011,670	8,823,844
CAPITAL OUTLAYS	-	16,505	24,394	22,948	1,622,395
DEBT SERVICE PRINCIPAL	675,983	700,934	295,187	153,270	157,102
DEBT SERVICE INTEREST/COSTS	65,844	69,849	80,567	58,998	55,166
TOTAL EXPENDITURE	8,608,120	9,418,623	10,181,158	11,993,599	16,585,609
CAPITAL					
INTERGOVERNMENTAL REVENUE	390,471	474,872	361,619	1,890,881	5,597,829
GAINS LOSSES AND CAPITAL	754,339	287,852	-	-	-
OTHER FINANCING SOURCES	-	560,000	-	-	-
TOTAL REVENUE	1,144,810	1,322,724	361,619	1,890,881	5,597,829
SALARIES AND WAGES	104,577	142,983	128,259	117,650	-
PERSONNEL BENEFITS	43,485	64,918	58,520	47,516	-
SUPPLIES	12,656	15,125	38,372	1,184	-
OTHER SERVICES AND CHARGES	710,840	3,497,208	5,272,782	2,536,223	8,865,879
CAPITAL OUTLAYS	1,274,414	607,968	1,753,232	210,849	-
TOTAL EXPENDITURE	2,145,971	4,328,202	7,251,166	2,913,422	8,865,879
Net Surplus/(Deficit)	830,616	2,478,481	(3,088,282)	351,829	(6,726,159)
ESTIMATED ENDING RESERVES	8,888,696	11,367,176	8,278,894	8,630,723	273,841

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

Cemetery Fund

456 - Cemetery	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	315,962	361,884	402,369	429,295	400,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	389,125	449,932	508,250	438,555	313,000
FINES AND PENALTIES	29	13	16	17	-
MISCELLANEOUS REVENUE	4,382	5,061	9,053	12,450	10,000
OTHER FINANCING SOURCES	44,000	44,000	44,000	44,000	44,000
TOTAL REVENUE	437,536	499,006	561,319	495,023	367,000
 SALARIES AND WAGES	 150,550	 165,472	 171,164	 171,140	 177,306
PERSONNEL BENEFITS	74,512	79,626	80,812	74,799	82,290
SUPPLIES	38,056	66,155	117,456	59,807	59,746
OTHER SERVICES AND CHARGES	128,496	147,268	164,960	192,275	191,847
TOTAL EXPENDITURE	391,613	458,521	534,393	498,021	511,189
 CAPITAL					
OTHER SERVICES AND CHARGES	-	-	-	-	250,000
TOTAL EXPENDITURE	-	-	-	-	250,000
 Net Surplus/(Deficit)	45,922	40,485	26,926	(2,998)	(394,189)
 ESTIMATED ENDING RESERVES	361,884	402,369	429,295	426,297	5,811

Cemetery Fund: This enterprise fund is for Bayview Cemetery operations. The *Other Financing Sources* Revenue represents a transfer to the cemetery from the General Fund. The cemetery is managed by the [Parks and Recreation Department](#).

Fund Budgets

Golf Course Fund

460 - Golf Course	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	52,953	362,118	423,961	411,923	200,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,801,084	2,009,997	2,225,079	2,389,758	2,150,000
MISCELLANEOUS REVENUE	3,524	5,252	13,157	17,245	-
TOTAL REVENUE	1,804,609	2,015,248	2,238,237	2,407,003	2,150,000
NON-EXPENDITURES	-	83,000	-	-	-
SALARIES AND WAGES	25,759	18,203	18,305	21,002	21,272
PERSONNEL BENEFITS	11,334	7,803	7,757	8,421	8,078
SUPPLIES	191,382	232,805	234,653	243,925	250,000
OTHER SERVICES AND CHARGES	1,256,310	1,611,594	1,782,149	2,051,019	1,601,147
CAPITAL OUTLAYS	10,658	-	-	-	-
TOTAL EXPENDITURE	1,495,444	1,953,405	2,042,864	2,324,368	1,880,498
CAPITAL					
SALARIES AND WAGES	-	-	11,554	36,751	-
PERSONNEL BENEFITS	-	-	5,765	15,385	-
SUPPLIES	-	-	12,615	8,496	-
OTHER SERVICES AND CHARGES	-	-	177,477	179,108	250,000
TOTAL EXPENDITURE	-	-	207,411	239,741	250,000
Net Surplus/(Deficit)	309,164	61,844	(12,038)	(157,105)	19,502
ESTIMATED ENDING RESERVES	362,118	423,961	411,923	254,818	219,502

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

Parking Services Fund

465 - Parking Services	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	1,000,708	282,723	625,216	933,307	1,000,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,122,881	1,660,129	2,626,719	2,793,366	2,666,000
FINES AND PENALTIES	195,595	212,731	211,522	575,563	500,000
MISCELLANEOUS REVENUE	199,771	241,041	226,402	280,320	245,320
TOTAL REVENUE	1,518,247	2,113,901	3,064,644	3,649,249	3,411,320
NON-EXPENDITURES	19,888	19,888	19,888	19,888	12,868
SALARIES AND WAGES	103,580	90,016	538,262	496,989	633,221
PERSONNEL BENEFITS	20,348	31,820	214,718	268,723	292,164
SUPPLIES	244,282	26,724	130,529	259,372	159,000
OTHER SERVICES AND CHARGES	1,848,134	1,602,959	1,853,156	2,292,834	2,992,530
TOTAL EXPENDITURE	2,236,232	1,771,407	2,756,553	3,337,807	4,089,783
Net Surplus/(Deficit)	(717,985)	342,494	308,091	311,443	(678,463)
ESTIMATED ENDING RESERVES	282,723	625,216	933,307	1,244,750	321,537

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

Fund Budgets

Medic One Fund

470 - Medic One	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	920,538	495,393	1,572,599	517,591	300,000
OPERATING					
TAXES	974,921	1,074,444	1,168,994	1,140,214	1,200,000
CHARGES FOR GOODS AND SRVS.	7,615,804	9,863,265	12,278,528	13,110,783	13,515,452
MISCELLANEOUS REVENUE	(396)	(21,117)	(25,613)	(5,403)	-
NON REVENUES	-	1,500,000	-	-	-
TOTAL REVENUE	8,590,329	12,416,592	13,421,908	14,245,593	14,715,452
 SALARIES AND WAGES	 5,135,321	 6,684,961	 8,153,613	 8,495,931	 8,352,696
PERSONNEL BENEFITS	1,368,887	1,958,409	2,303,389	2,223,209	2,283,466
SUPPLIES	345,713	402,367	599,938	550,043	512,632
OTHER SERVICES AND CHARGES	2,165,553	2,293,650	2,911,608	2,681,404	3,111,295
DEBT SERVICE PRINCIPAL	-	-	494,612	497,972	507,415
DEBT SERVICE INTEREST/COSTS	-	-	13,756	14,625	5,403
TOTAL EXPENDITURE	9,015,474	11,339,387	14,476,916	14,463,184	14,772,907
 Net Surplus/(Deficit)	 (425,144)	 1,077,205	 (1,055,008)	 (217,591)	 (57,455)
 ESTIMATED ENDING RESERVES	 495,393	 1,572,599	 517,591	 300,000	 242,545

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

Development Services Fund

475 - Development Services	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	7,335,597	7,785,398	7,849,003	7,076,013	6,700,000
OPERATING					
LICENSES AND PERMITS	2,334,851	2,272,458	1,850,985	2,087,229	1,676,844
INTERGOVERNMENTAL REVENUE	15,643	-	-	-	-
CHARGES FOR GOODS AND SRVS.	1,603,404	1,722,167	1,650,917	2,508,230	1,694,222
FINES AND PENALTIES	3,475	4,402	39,605	18,805	-
MISCELLANEOUS REVENUE	87,380	82,206	135,258	168,547	-
TOTAL REVENUE	4,044,752	4,081,233	3,676,765	4,782,811	3,371,066
NON-EXPENDITURES	10,273	10,273	10,273	10,273	6,647
SALARIES AND WAGES	2,097,396	2,208,290	2,466,017	2,999,940	3,387,501
PERSONNEL BENEFITS	943,130	966,521	1,085,139	1,209,154	1,332,018
SUPPLIES	13,900	36,928	36,415	19,174	53,760
OTHER SERVICES AND CHARGES	530,252	795,615	851,910	1,152,759	1,032,246
TOTAL EXPENDITURE	3,594,951	4,017,627	4,449,755	5,391,300	5,812,172
Net Surplus/(Deficit)	449,801	63,606	(772,990)	(608,489)	(2,441,106)
ESTIMATED ENDING RESERVES	7,785,398	7,849,003	7,076,013	6,467,524	4,258,894

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](#).

Fund Budgets

Internal Service Funds

Fleet Administration Fund

510 - Fleet Administration	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	8,737,867	8,063,022	7,324,651	6,687,259	4,500,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	4,511,611	4,924,386	6,622,853	8,003,862	8,455,750
MISCELLANEOUS REVENUE	114,871	83,711	159,177	216,548	-
GAINS LOSSES AND CAPITAL	-	237,354	414,666	358,484	-
OTHER FINANCING SOURCES	54,827	83,000	-	-	50,000
TOTAL REVENUE	4,681,309	5,328,452	7,196,696	8,578,893	8,505,750
NON-EXPENDITURES	121,455	21,455	21,455	21,455	13,882
SALARIES AND WAGES	648,630	650,819	759,393	1,090,902	983,568
PERSONNEL BENEFITS	310,447	293,033	304,555	372,194	395,621
SUPPLIES	370,852	550,167	802,964	1,055,203	956,300
OTHER SERVICES AND CHARGES	1,145,927	1,093,170	1,342,011	1,432,293	1,650,791
CAPITAL OUTLAYS	2,758,844	3,458,179	4,602,416	7,056,214	7,064,000
TOTAL EXPENDITURE	5,356,154	6,066,823	7,832,794	11,028,261	11,064,161
CAPITAL					
SALARIES AND WAGES	-	-	808.51	821.83	-
PERSONNEL BENEFITS	-	-	351.03	361.8	-
OTHER SERVICES AND CHARGES	-	-	135	76,547	-
TOTAL EXPENDITURE	-	-	1,295	77,731	-
Net Surplus/(Deficit)	(674,845)	(738,371)	(637,392)	(2,527,099)	(2,558,411)
ESTIMATED ENDING RESERVES	8,063,022	7,324,651	6,687,259	4,160,160	1,941,589

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.

Radio Communications Sub-Fund

511 - Radio Communications	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	1,090,225	1,492,792	1,933,128	2,392,107	2,300,000
OPERATING					
TAXES	895,199	967,787	1,052,968	999,674	-
CHARGES FOR GOODS AND SRVS.	402,712	554,546	599,610	441,036	2,077,000
MISCELLANEOUS REVENUE	63,491	77,104	100,886	132,162	53,000
TOTAL REVENUE	1,361,402	1,599,437	1,753,464	1,572,872	2,130,000
NON-EXPENDITURES	7,785	7,785	7,785	7,785	5,037
SALARIES AND WAGES	369,933	345,481	337,836	331,922	567,534
PERSONNEL BENEFITS	160,800	168,547	193,935	213,005	211,829
SUPPLIES	178,973	374,344	146,805	452,624	560,850
OTHER SERVICES AND CHARGES	241,346	262,944	608,123	420,060	873,225
CAPITAL OUTLAYS	-	-	-	-	-
TOTAL EXPENDITURE	958,836	1,159,101	1,294,484	1,425,396	2,218,475
Net Surplus/(Deficit)	402,567	440,336	458,979	147,477	(88,475)
ESTIMATED ENDING RESERVES	1,492,792	1,933,128	2,392,107	2,539,584	2,211,525

Fund Budgets

Facilities

530 - Facilities Administration	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	1,308,818	20,637,895	5,478,638	2,273,768	1,000,000
OPERATING					
INTERGOVERNMENTAL REVENUE	218,645	218,645	220,253	220,613	218,000
CHARGES FOR GOODS AND SRVS.	4,666,595	4,861,039	5,258,855	5,550,744	6,150,000
MISCELLANEOUS REVENUE	204,447	223,635	162,087	421,518	82,500
GAINS LOSSES AND CAPITAL	-	3,601	-	-	-
OTHER FINANCING SOURCES	20,860,949	3,401,529	1,358,373	26,636,760	9,203,021
TOTAL REVENUE	25,950,636	8,708,448	6,999,568	32,829,635	15,653,521
NON-EXPENDITURES	3,515	3,515	3,515	3,515	2,275
SALARIES AND WAGES	1,399,658	1,611,019	1,789,242	2,098,204	2,621,844
PERSONNEL BENEFITS	778,626	879,756	959,839	1,055,917	1,225,924
SUPPLIES	379,843	431,670	405,457	552,891	662,500
OTHER SERVICES AND CHARGES	2,653,913	2,355,602	3,170,271	3,442,874	2,481,186
DEBT SERVICE PRINCIPAL	260,000	610,000	640,000	1,010,000	7,535,000
DEBT SERVICE INTEREST/COSTS	763,539	919,038	888,013	1,777,999	1,855,498
TOTAL EXPENDITURE	6,239,094	6,810,601	7,856,339	9,941,401	16,384,226
CAPITAL					
OTHER FINANCING SOURCES	4,600,000	700,000	-	-	-
TOTAL REVENUE	4,600,000	700,000	-	-	-
SALARIES AND WAGES	52,890	63,527	61,058	127,445	-
PERSONNEL BENEFITS	24,078	33,041	25,694	40,947	-
SUPPLIES	9,222	270,240	807,010	98,036	-
OTHER SERVICES AND CHARGES	1,504,102	346,718	526,273	981,061	-
CAPITAL OUTLAYS	3,392,172	17,043,579	928,065	7,431,109	-
TOTAL EXPENDITURE	4,982,465	17,757,104	2,348,099	8,678,598	-
Net Surplus/(Deficit)	19,329,078	(15,159,257)	(3,204,870)	14,209,635	(730,705)
ESTIMATED ENDING RESERVES	20,637,895	5,478,638	2,273,768	16,483,403	269,295

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 began in this fund. The fund is managed by the [Public Works Department](#).

Technology and Telecom Fund

540 IT Services/Tech and Telecom 540, 542	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	580,808	234,921	2,349,750	2,556,385	3,700,000
OPERATING					
INTERGOVERNMENTAL REVENUE	1,944,976	2,487,248	3,671,647	4,000,247	6,266,089
CHARGES FOR GOODS AND SRVS.	11,580	8,409	48,410	61,756	-
OTHER FINANCING SOURCES	-	2,111,116	-	-	500,000
TOTAL REVENUE	1,956,556	4,606,773	3,720,057	4,062,002	6,766,089
 SALARIES AND WAGES	 170,722	 131,234	 171,424	 269,423	 208,306
PERSONNEL BENEFITS	72,973	49,400	73,963	108,479	78,924
SUPPLIES	813,195	876,191	1,200,799	577,652	1,377,167
OTHER SERVICES AND CHARGES	1,245,552	1,435,119	2,067,235	3,146,789	1,799,781
TOTAL EXPENDITURE	2,302,442	2,491,944	3,513,421	4,102,344	3,464,178
 CAPITAL					
SALARIES AND WAGES	-	-	-	2,554	-
PERSONNEL BENEFITS	-	-	-	932	-
SUPPLIES	-	-	-	159,735	50,000
OTHER SERVICES AND CHARGES	-	-	-	28,671	349,000
CAPITAL OUTLAYS	-	-	-	91,096	2,265,000
TOTAL EXPENDITURE	-	-	-	282,987	2,664,000
 Net Surplus/(Deficit)	(345,887)	2,114,829	206,635	(323,328)	637,911
 ESTIMATED ENDING RESERVES	234,921	2,349,750	2,556,385	2,233,057	4,337,911

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](#).

Fund Budgets

Information Technology Fund

543 - Information Technology Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	71,353	83,295	144,463	827,318	600,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,160	-	4,836,174	4,837,311	5,788,690
MISCELLANEOUS REVENUE	1,038	1,450	11,113	27,196	-
OTHER FINANCING SOURCES	350,000	365,000	-	-	-
TOTAL REVENUE	352,198	366,450	4,847,287	4,864,507	5,788,690
NON-EXPENDITURES	2,188	2,188	4,549	4,549	502,943
SALARIES AND WAGES	227,825	195,218	2,432,935	2,806,135	3,445,784
PERSONNEL BENEFITS	97,171	83,695	995,501	1,076,020	1,287,597
SUPPLIES	614	2,174	24,156	55,309	35,735
OTHER SERVICES AND CHARGES	12,458	22,008	707,290	841,298	1,114,757
TOTAL EXPENDITURE	340,256	305,283	4,164,432	4,783,311	6,386,816
Net Surplus/(Deficit)	11,942	61,168	682,855	81,196	(598,126)
ESTIMATED ENDING RESERVES	83,295	144,463	827,318	908,514	1,874

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](#).

Claims and Litigation Fund

550 - Claims, Lit & Prop Loss Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	3,155,944	2,374,438	2,272,263	1,790,132	4,000,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,481,400	2,481,400	2,416,853	3,947,790	2,710,000
MISCELLANEOUS REVENUE	44,092	36,380	53,520	96,670	-
TOTAL REVENUE	1,525,492	2,517,780	2,470,373	4,044,461	2,710,000
SALARIES AND WAGES	159,072	159,937	173,123	188,585	200,971
PERSONNEL BENEFITS	73,455	71,315	75,533	70,176	69,951
SUPPLIES	2,261	4,957	1,774	1,711	3,247
OTHER SERVICES AND CHARGES	2,072,210	2,383,746	2,702,074	2,266,831	2,481,534
TOTAL EXPENDITURE	2,306,998	2,619,955	2,952,504	2,527,303	2,755,704
Net Surplus/(Deficit)	(781,506)	(102,175)	(482,131)	1,517,158	(45,704)
ESTIMATED ENDING RESERVES	2,374,438	2,272,263	1,790,132	3,307,290	3,954,296

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

Fund Budgets

Employee Benefits Funds

560 Emp. Benefits Int. Svcs. Funds 561, 562, 565	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	4,417,919	3,314,688	3,923,315	6,064,152	7,900,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	15,720,655	17,774,412	19,750,748	21,404,819	20,549,000
MISCELLANEOUS REVENUE	69,979	54,466	804,416	232,596	-
NON REVENUES				180,000	-
TOTAL REVENUE	15,790,635	17,828,879	20,555,164	21,817,415	20,549,000
NON-EXPENDITURES	7,785	7,785	7,785	7,785	5,037
SALARIES AND WAGES	955,880	979,366	1,122,870	1,310,046	1,349,759
PERSONNEL BENEFITS	232,761	430,334	202,103	340,009	369,411
SUPPLIES	32,537	26,916	46,124	25,437	47,222
OTHER SERVICES AND CHARGES	15,664,902	15,775,852	17,035,445	22,045,898	22,141,253
TOTAL EXPENDITURE	16,893,865	17,220,252	18,414,327	23,729,174	23,912,682
Net Surplus/(Deficit)	(1,103,231)	608,627	2,140,837	(1,911,759)	(3,363,682)
ESTIMATED ENDING RESERVES	3,314,688	3,923,315	6,064,152	4,152,393	4,536,318

Employee Benefits Funds: The Unemployment Compensation (561), Workers' Compensation Self Insurance (562), and Health Benefits (565) internal service funds are aggregated above. The funds are managed by the [Human Resources Department](#).

The City is self-insured for worker's compensation benefits and for unemployment benefits. The City's Health Benefits Fund accumulates funds for payment of employee health care benefits including medical, dental, and vision.

Public Works Administration & Engineering Fund

570 - PW Admin & Engineering	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	1,712,697	1,846,771	1,737,433	1,741,382	1,000,000
OPERATING					
LICENSES AND PERMITS	81,030	68,726	68,547	128,878	68,000
CHARGES FOR GOODS AND SRVS.	6,775,081	7,240,750	9,595,434	10,219,063	12,835,000
MISCELLANEOUS REVENUE	16,266	18,645	23,854	32,445	-
TOTAL REVENUE	6,872,378	7,328,121	9,687,836	10,380,385	12,903,000
 NON-EXPENDITURES	 387,161	 402,161	 48,652	 48,652	 31,479
SALARIES AND WAGES	3,359,746	3,572,069	4,831,940	5,491,945	7,124,172
PERSONNEL BENEFITS	1,579,351	1,662,904	2,207,840	2,250,300	2,783,595
SUPPLIES	99,611	121,087	149,779	136,359	159,700
OTHER SERVICES AND CHARGES	1,312,435	1,679,238	2,419,193	2,434,812	3,224,803
CAPITAL OUTLAYS	-	-	26,485	-	-
TOTAL EXPENDITURE	6,738,304	7,437,459	9,683,888	10,362,069	13,323,749
 Net Surplus/(Deficit)	 134,074	 (109,338)	 3,948	 18,316	 (420,749)
 ESTIMATED ENDING RESERVES	 1,846,771	 1,737,433	 1,741,382	 1,759,698	 579,251

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](#).

Fund Budgets

Trust Funds

Fire and Police Pension Funds

610 Fire & Police Pension Funds 612, 613	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	27,652,164	29,048,826	30,356,771	31,887,447	33,000,000
OPERATING					
TAXES	2,632,072	2,714,523	2,769,131	2,827,997	-
INTERGOVERNMENTAL REVENUE	182,520	197,973	228,469	267,831	120,000
MISCELLANEOUS REVENUE	337,486	323,802	573,985	818,375	354,968
TOTAL REVENUE	3,152,078	3,236,298	3,571,585	3,914,203	474,968
 SALARIES AND WAGES	 22,541	 23,489	 21,902	 26,117	 74,185
PERSONNEL BENEFITS	1,220,132	1,307,279	1,318,000	1,414,079	2,119,462
SUPPLIES	22,408	29,202	30,646	21,014	49,340
OTHER SERVICES AND CHARGES	490,335	568,384	670,362	744,629	810,014
TOTAL EXPENDITURE	1,755,416	1,928,353	2,040,909	2,205,840	3,053,001
 Net Surplus/(Deficit)	 1,396,662	 1,307,945	 1,530,676	 1,708,363	 (2,578,033)
 ESTIMATED ENDING RESERVES	 29,048,826	 30,356,771	 31,887,447	 33,595,810	 30,421,967

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

Permanent Funds

Greenways Maintenance Endowment Fund

701 - Greenways Maintenance	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	5,274,666	4,706,600	5,073,118	5,468,602	5,000,000
OPERATING					
MISCELLANEOUS REVENUE	67,091	60,264	102,231	148,646	104,672
NON REVENUES	839,935	315,353	293,254	293,799	299,340
TOTAL REVENUE	907,025	375,617	395,484	442,445	404,012
OTHER SERVICES AND CHARGES	9,099	9,099	-	-	-
DEBT SERVICE PRINCIPAL	1,465,993	-	-	-	-
TOTAL EXPENDITURE	1,475,092	9,099	-	-	-
Net Surplus/(Deficit)	(568,067)	366,518	395,484	442,445	404,012
ESTIMATED ENDING RESERVES	4,706,600	5,073,118	5,468,602	5,911,047	5,404,012

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.

Fund Budgets

Natural Resources Protection and Restoration Fund

702 - Nat Res Protect & Restore	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	4,091,256	4,288,504	3,924,959	4,155,553	4,000,000
OPERATING					
MISCELLANEOUS REVENUE	73,695	68,627	92,341	118,252	62,679
NON REVENUES	129,563	133,837	138,252	142,813	147,524
TOTAL REVENUE	203,258	202,464	230,594	261,065	210,203
NON-EXPENDITURES	-	560,000	-	-	-
OTHER SERVICES AND CHARGES	6,009	6,009	-	-	-
TOTAL EXPENDITURE	6,009	566,009	-	-	-
Net Surplus/(Deficit)	197,248	(363,545)	230,594	261,065	210,203
ESTIMATED ENDING RESERVES	4,288,504	3,924,959	4,155,553	4,416,618	4,210,203

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	1,893,291	1,845,867	1,979,939	2,164,413	2,000,000
OPERATING					
TAXES	1,933,974	2,155,784	2,298,180	2,232,617	2,267,390
MISCELLANEOUS REVENUE	31,573	65,077	63,150	90,482	61,400
TOTAL REVENUE	1,965,547	2,220,861	2,361,329	2,323,099	2,328,790
OTHER SERVICES AND CHARGES	43,033	39,810	47,775	54,899	196,072
DEBT SERVICE PRINCIPAL	1,501,322	1,633,518	1,775,854	1,922,959	2,115,214
DEBT SERVICE INTEREST/COSTS	468,615	413,462	353,225	279,393	195,109
TOTAL EXPENDITURE	2,012,970	2,086,790	2,176,855	2,257,251	2,506,395
Net Surplus/(Deficit)	(47,424)	134,071	184,475	65,849	(177,605)
ESTIMATED ENDING RESERVES	1,845,867	1,979,939	2,164,413	2,230,262	1,822,395

Public Facilities District Fund: The [Bellingham-Whatcom Public Facilities District \(BWPFDP\)](#) 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.

Fund Budgets

Citywide Total - All Funds

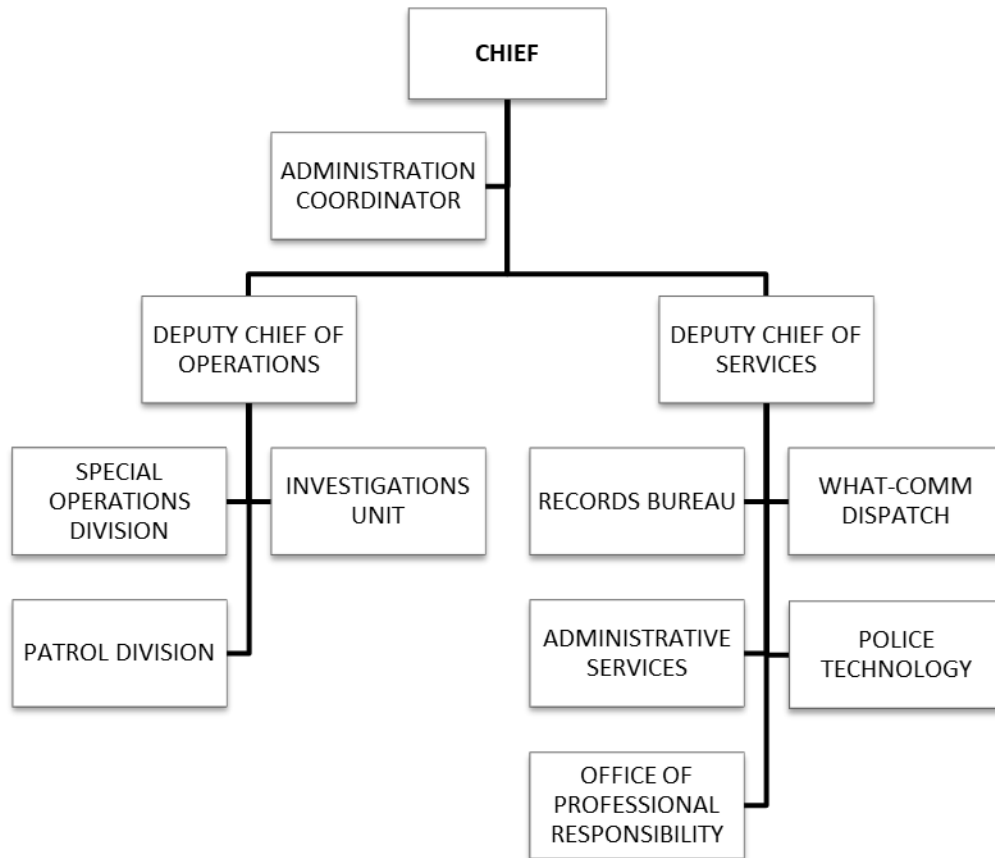
All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
BEGINNING RESERVE	301,032,110	354,524,835	362,339,814	357,322,790	307,019,500
OPERATING					
TAXES	119,334,976	132,438,735	136,960,295	141,519,901	145,385,518
LICENSES AND PERMITS	3,697,726	3,805,057	3,080,180	3,496,329	3,044,244
INTERGOVERNMENTAL REVENUE	16,666,683	13,358,623	12,233,064	16,470,484	16,783,142
CHARGES FOR GOODS AND SERVICES	141,084,227	159,875,118	176,109,115	189,243,431	193,496,545
FINES AND PENALTIES	502,697	581,828	712,911	1,065,254	1,031,446
MISCELLANEOUS REVENUE	6,507,640	7,149,174	10,317,987	12,899,908	7,488,090
GAINS LOSSES AND CAPITAL CONTRIB	88,108	484,870	414,666	358,484	-
NON REVENUES	3,807,250	3,448,872	2,563,720	2,894,730	4,421,969
OTHER FINANCING SOURCES	63,251,921	9,335,069	3,986,957	28,641,763	11,498,090
TOTAL REVENUE	354,941,228	330,477,345	346,378,895	396,590,283	383,149,043
NON-EXPENDITURES	7,667,410	10,595,069	3,986,957	4,305,474	11,448,090
SALARIES AND WAGES	77,114,812	84,842,827	95,335,959	107,532,760	113,819,904
PERSONNEL BENEFITS	30,443,973	33,854,537	37,632,485	38,835,622	42,806,322
SUPPLIES	13,049,438	14,345,402	16,478,782	15,743,788	15,698,643
OTHER SERVICES AND CHARGES	103,115,442	121,334,647	129,097,473	154,032,406	179,109,351
CAPITAL OUTLAYS	7,622,751	7,292,537	5,514,100	8,442,077	8,761,395
DEBT SERVICE PRINCIPAL	48,405,422	9,928,693	8,576,374	9,382,019	16,091,871
DEBT SERVICE INTEREST/COSTS	3,854,604	4,055,729	3,851,810	4,507,423	4,321,618
TOTAL EXPENDITURE	291,273,851	286,249,440	300,473,940	342,781,569	392,057,194
CAPITAL					
INTERGOVERNMENTAL REVENUE	11,270,631	3,360,178	3,331,684	18,419,977	29,347,829
CHARGES FOR GOODS AND SERVICES	1,937	-	-	222,401	-
MISCELLANEOUS REVENUE	5,930	-	67	132,436	-
GAINS LOSSES AND CAPITAL CONTRIB	5,740,116	1,825,432	-	-	-
OTHER FINANCING SOURCES	4,600,000	1,260,000	-	1,500,000	20,000,000
TOTAL REVENUE	21,618,613	6,445,610	3,331,751	20,274,814	49,347,829
NON-EXPENDITURES				1,500,000	-
SALARIES AND WAGES	688,160	762,567	1,059,752	1,636,053	-
PERSONNEL BENEFITS	301,330	342,443	463,041	654,248	-
SUPPLIES	77,413	419,117	1,396,612	527,849	330,000
OTHER SERVICES AND CHARGES	6,120,843	7,194,160	18,868,732	16,848,500	71,639,212
CAPITAL OUTLAYS	24,605,520	34,140,247	32,465,592	62,448,502	84,971,671
TOTAL EXPENDITURE	31,793,265	42,858,535	54,253,730	82,115,152	156,940,883
Net Surplus/(Deficit)	53,492,725	7,814,979	(5,017,024)	(8,031,624)	(116,501,205)
EST. ENDING RESERVES	354,524,835	362,339,814	357,322,790	349,291,166	190,518,295

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2025, 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.

Department Budgets

Core Values:

- **Respect** – We honor the law and value the diversity of our community and colleagues.
- **Integrity** – We serve with courage, honor, and truthfulness to uphold the public's trust.
- **Innovation** – We remain creative, adaptable, and resourceful in meeting the evolving needs of our community.
- **Compassion** – We act with empathy and thoughtful consideration in all our decisions and interactions.
- **Accountability** – We take full responsibility for our actions and uphold our commitments through transparency and professionalism.

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.

2025 Work Plan

- Provide 24/7 emergency and non-emergency services, including patrol, records management, and dispatch
- Continue recruitment by highlighting our service culture, wellness programs, and leadership development opportunities
- Explore expanding specialty units while maintaining fiscal responsibility (e.g., Traffic Enforcement, Behavioral Health, Outreach, Anti-Crime Teams, School Resource Officers)

Significant Changes to 2025 Budget

- Funding for two additional Police Officers to support the reinstatement of specialty units
- \$800,000 increase to reflect actual costs for home monitoring and jail usage
- Addition of one Dispatcher to support new services for Western Washington University and the Department of Corrections
- Construction of the new What-Comm Facility

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	2,246,675	2,603,809	259,658	194,329	339,379
LICENSES AND PERMITS	45,014	42,302	34,550	20,219	46,000
INTERGOVERNMENTAL REVENUE	2,571,454	2,738,573	3,402,738	3,100,981	2,922,500
CHARGES FOR GOODS AND SERVICES	5,704,738	6,023,603	7,970,033	8,308,460	8,544,320
MISCELLANEOUS REVENUE	36,388	60,560	37,698	11,940	3,000
NON REVENUES	609,560	-	-	-	-
FINES AND PENALTIES	125	-	50	75	5,400
TOTAL REVENUE	11,213,954	11,468,847	11,704,727	11,636,004	11,860,599
NON-EXPENDITURES	13,597	13,597	13,597	13,597	8,797
SALARIES AND WAGES	17,962,684	18,561,585	20,014,649	23,114,655	22,577,702
PERSONNEL BENEFITS	5,976,191	6,065,792	6,421,937	6,693,364	7,427,831
SUPPLIES	1,018,305	1,404,381	1,343,309	1,210,982	1,670,216
OTHER SERVICES AND CHARGES	7,435,472	9,050,880	11,985,150	12,482,119	13,504,522
CAPITAL OUTLAYS	518,914	140,097	321,543	10,094	-
DEBT SERVICE PRINCIPAL	88,764	120,735	121,935	122,162	124,465
DEBT SERVICE INTEREST/COSTS	5,409	4,237	2,892	4,180	1,943
TOTAL EXPENDITURE	33,019,336	35,361,303	40,225,012	43,651,152	45,315,475

Police Department -Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	10,779	10,779	10,779	10,779	6,974
NON-EXPENDITURES	10,779	10,779	10,779	10,779	6,974
SALARIES AND WAGES	14,235,748	14,533,134	15,805,113	18,770,206	18,026,818
OVERTIME AND HAZARD DUTY	881,721	973,284	837,481	770,609	856,061
SALARIES AND WAGES	15,117,470	15,506,417	16,642,594	19,540,815	18,882,879
PERSONNEL BENEFITS	4,737,502	4,789,098	5,122,425	5,406,280	5,951,622
PERSONNEL BENEFITS	4,737,502	4,789,098	5,122,425	5,406,280	5,951,622
OFFICE AND OPERATING SUPPLIES	326,662	338,292	358,027	381,671	275,348
FUEL CONSUMED	151,582	191,245	211,523	183,178	133,323
SMALL TOOLS AND MINOR EQUIPMENT	156,152	360,259	332,457	336,252	379,687
INTER FUND BILLING	-	1,239	5,174	1,650	-
SUPPLIES	634,396	891,035	907,180	902,750	788,359
PROFESSIONAL SERVICES	2,307,896	2,454,012	4,284,555	4,530,897	4,244,278
COMMUNICATION	222,042	249,001	277,831	285,445	752,656
TRAVEL	33,866	46,623	52,311	48,370	158,056
TAXES & OPERATING ASSESSMENTS	-	-	25	-	-
OPERATING RENTALS AND LEASES	1,271,253	1,463,342	1,730,996	1,654,611	2,634,108
INSURANCE	378,581	631,344	662,606	1,082,329	718,060
UTILITY SERVICE	17,711	21,580	21,801	23,067	124,193
REPAIRS & MAINTENANCE	238,692	197,068	196,228	248,657	96,534
MISCELLANEOUS	1,544,071	2,895,252	3,443,930	3,221,455	2,970,085
OTHER SERVICES AND CHARGES	6,014,112	7,958,222	10,670,284	11,094,831	11,697,971
MACHINERY AND EQUIPMENT	102,569	140,097	321,543	10,094	-
CAPITAL OUTLAYS	102,569	140,097	321,543	10,094	-
TOTAL EXPENDITURE	26,616,827	29,295,649	33,674,806	36,965,549	37,327,805

Department Budgets

Police Department - Operating Environmental Remediation	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	-	-	1,892	846	-
OVERTIME AND HAZARD DUTY	-	-	120,319	130,870	-
SALARIES AND WAGES	-	-	122,211	131,717	-
PERSONNEL BENEFITS	-	-	-	101	-
PERSONNEL BENEFITS	-	-	-	101	-
OFFICE AND OPERATING SUPPLIES	71	-	-	-	500
FUEL CONSUMED	706	-	-	-	500
SUPPLIES	777	-	-	-	1,000
PROFESSIONAL SERVICES	3,220	6,827	21,812	2,500	5,203
OPERATING RENTALS AND LEASES	6,086	17,085	-	-	-
UTILITY SERVICE	979	-	-	-	-
REPAIRS & MAINTENANCE	135,854	71,742	415	-	250,000
MISCELLANEOUS	1,575	27,183	36,106	-	-
OTHER SERVICES AND CHARGES	147,714	122,837	58,333	2,500	255,203
TOTAL EXPENDITURE	148,491	122,837	180,543	134,318	256,203

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

Police Department - Operating Special Revenue Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
OFFICE AND OPERATING SUPPLIES	85,384	124,819	114,531	154,942	305,000
SMALL TOOLS AND MINOR EQUIPMENT	46,885	135,696	73,883	85,080	342,000
SUPPLIES	132,269	260,515	188,414	240,022	647,000
PROFESSIONAL SERVICES	31,150	30,355	46,577	59,226	99,641
TRAVEL	21,503	30,401	13,056	32,750	80,000
OPERATING RENTALS AND LEASES	269	269	-	-	-
REPAIRS & MAINTENANCE	54,676	815	18,496	17,439	50,000
MISCELLANEOUS	11,563	16,933	18,202	20,334	15,000
OTHER SERVICES AND CHARGES	119,160	78,772	96,332	129,749	244,641
MACHINERY AND EQUIPMENT	30,457	-	-	-	-
CAPITAL OUTLAYS	30,457	-	-	-	-
TOTAL EXPENDITURE	281,886	339,287	284,746	369,772	891,641

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

Police Department - Operating Public Safety Dispatch	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	2,818	2,818	2,818	2,818	1,823
NON-EXPENDITURES	2,818	2,818	2,818	2,818	1,823
OVERTIME AND HAZARD DUTY	557,232	648,555	701,097	698,196	362,287
SALARIES AND WAGES	2,287,983	2,406,613	2,548,747	2,743,928	3,332,535
SALARIES AND WAGES	2,845,214	3,055,168	3,249,844	3,442,124	3,694,822
PERSONNEL BENEFITS	1,238,689	1,276,693	1,299,512	1,286,983	1,476,209
PERSONNEL BENEFITS	1,238,689	1,276,693	1,299,512	1,286,983	1,476,209
OFFICE AND OPERATING SUPPLIES	210,866	180,046	185,851	25,925	189,719
SMALL TOOLS AND MINOR EQUIPMENT	38,864	49,356	59,877	40,604	42,338
FUEL CONSUMED	1,133	1,165	1,987	1,680	1,800
INTER FUND BILLING	-	22,264	-	-	-
SUPPLIES	250,863	252,831	247,715	68,209	233,857
PROFESSIONAL SERVICES	285,667	258,055	521,110	565,442	534,158
COMMUNICATION	50,497	45,766	54,534	54,592	69,935
TRAVEL	8,199	16,944	32,074	25,733	25,950
TAXES & OPERATING ASSESSMENTS	1	1	1	0	
OPERATING RENTALS AND LEASES	83,463	88,462	114,846	124,561	211,114
INSURANCE	16,866	28,360	28,373	46,345	28,892
REPAIRS & MAINTENANCE	645,005	386,621	336,956	374,517	355,884
UTILITY SERVICE	28,547	34,231	36,291	39,516	41,924
MISCELLANEOUS	36,241	32,609	36,017	24,331	38,850
OTHER SERVICES AND CHARGES	1,154,487	891,049	1,160,202	1,255,038	1,306,707
MACHINERY AND EQUIPMENT	385,888	-	-	-	-
CAPITAL OUTLAYS	385,888	-	-	-	-
INTERFUND LOANS (EXP)	88,764	120,735	121,935	122,162	124,465
DEBT SERVICE PRINCIPAL	88,764	120,735	121,935	122,162	124,465
INTEREST ON INTERFUND DEBT	5,409	4,237	2,892	4,180	1,943
DEBT SERVICE INTEREST/COSTS	5,409	4,237	2,892	4,180	1,943
TOTAL EXPENDITURE	5,972,132	5,603,530	6,084,917	6,181,513	6,839,826

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

Department Budgets

Police Department - Capital Projects All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	2,459	3,144	10,484	1,061	-
SALARIES AND WAGES	2,459	3,144	10,484	1,061	-
PERSONNEL BENEFITS	1,068	1,310	2,828	434	-
PERSONNEL BENEFITS	1,068	1,310	2,828	434	-
OFFICE AND OPERATING SUPPLIES	-	-	46	16,861	-
SMALL TOOLS AND MINOR EQUIPMENT	-	-	130,411	77,351	-
INTER FUND BILLING	-	-	521	-	-
SUPPLIES	-	-	130,978	94,212	-
PROFESSIONAL SERVICES	-	-	69,570	-	-
TRAVEL	-	-	-	1,601	-
OPERATING RENTALS AND LEASES	-	-	1,739	-	-
REPAIRS & MAINTENANCE	267	28,586	1,043,982	26,439	-
MISCELLANEOUS	-	-	106	9,000	-
OTHER SERVICES AND CHARGES	267	28,586	1,115,397	37,040	-
MACHINERY AND EQUIPMENT	-	-	57,975	111,657	-
BUILDINGS AND STRUCTURES	-	-	-	606,066	12,000,000
CAPITAL OUTLAYS	-	-	57,975	717,724	12,000,000
TOTAL EXPENDITURE	3,794	33,040	1,317,662	850,471	12,000,000

For details regarding current departmental capital projects, see the [2025 Capital Budget and 2026-2030 Capital Facilities Plan](#).

Police Department - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-811 Police Administration	5,631,616	7,538,992	9,530,902	10,344,208	9,810,643
001-821 Patrol/Traffic Operations	12,931,098	13,663,094	14,995,275	16,820,448	18,571,747
001-822 Police Special Operations	730,925	632,729	1,144,612	595,158	358,441
001-823 Police Investigations Operations	3,664,141	3,591,501	3,695,474	4,865,818	4,591,903
001-824 Police Off of Prof Responsible	641,085	808,545	1,285,050	1,361,556	1,019,505
001-825 Police Records Operations	1,370,836	1,413,261	1,452,545	1,571,430	1,679,636
001-826 Police Proactive Operations	1,647,127	1,647,526	1,570,947	1,406,931	1,295,930
General Fund	26,616,827	29,295,649	33,674,806	36,965,549	37,327,805
136-823 Police Investigations Operations	148,491	122,837	180,543	134,318	256,203
Environmental Remediation	148,491	122,837	180,543	134,318	256,203
151-811 Police Administration	6,344	2,461	1,515	4,910	2,865
151-821 Patrol/Traffic Operations	24,296	25,193	19,909	47,680	30,000
Police Federal Equitable Share	30,641	27,654	21,425	52,589	32,865
152-811 Police Administration	2,204	2,204	1,099	7,601	550
152-823 Police Investigations Operations	-	1,991	-	1,156	5,000
Asset Forfeiture /Drug Enforce.	2,204	4,194	1,099	8,758	5,550
153-811 Police Administration	240,140	307,439	262,222	253,701	803,227
153-821 Patrol/Traffic Operations	8,901	-	-	54,724	50,000
Criminal Justice	249,041	307,439	262,222	308,424	853,227
160-829 Police Dispatch Operations	5,972,132	5,603,530	6,084,917	6,181,513	6,839,826
Public Safety Dispatch	5,972,132	5,603,530	6,084,917	6,181,513	6,839,826
TOTAL EXPENDITURE	33,019,336	35,361,303	40,225,012	43,651,152	45,315,475

Group Descriptions

Administration: Led by the Police Chief and Deputy Chiefs, this division oversees department leadership, planning, and financial operations.

Patrol Operations: This unit includes uniformed officers who respond to 9-1-1 calls and provide proactive policing services. It also includes crime scene investigators, K-9 officers, and a dedicated bicycle patrol focused on the downtown business district.

Special Operations: Handles specialized functions including the Special Weapons and Tactics (SWAT) team and other targeted enforcement initiatives.

Investigations Division: Provides follow-up investigations beyond the initial patrol response. This division is organized into Major Crimes Unit and Special Victims Unit.

Office of Professional Responsibility: Responsible for internal affairs, officer training, and ensuring compliance with departmental standards and certifications.

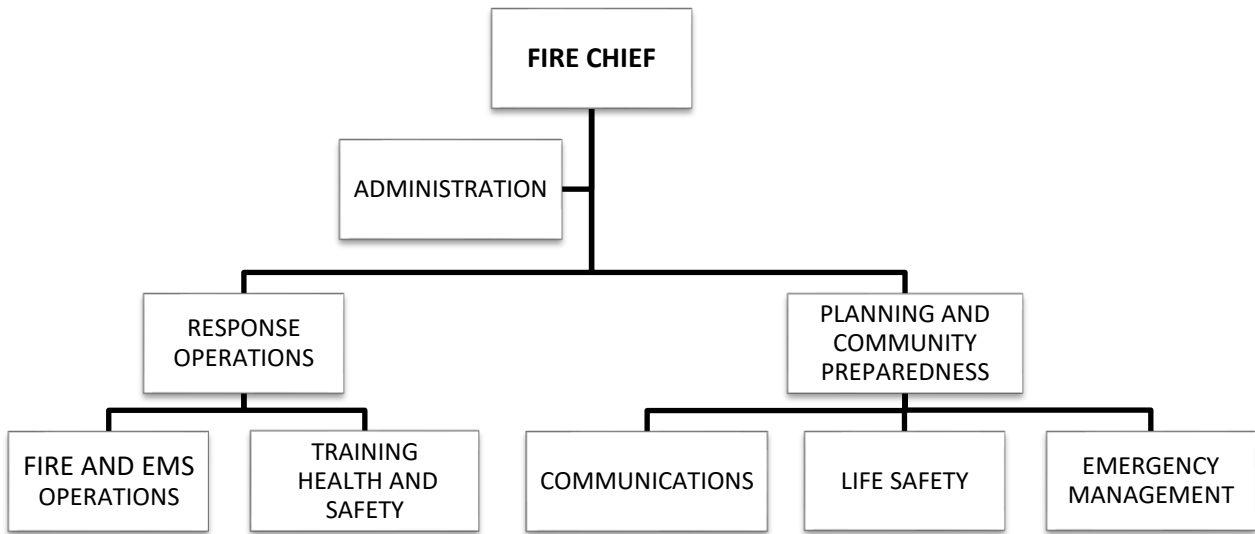
Records Operations: Manages all data related to police operations, including processing of protection orders, citations, warrants, public disclosure requests, firearms licensing, and background checks.

Administrative Services: Includes the Outreach Division, focused on building community trust through education and engagement, and the Training Division, which provides professional development for all department personnel.

Dispatch Operations: Operates the What-Comm Communications Center, providing 24/7 emergency dispatch services to:

- Bellingham Police and Fire
- Whatcom County Sheriff's Office
- Local fire districts and allied agencies

Fire Department



Bellingham Fire Department Mission and Vision

Helping People Every Day

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

Description of Services

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

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

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

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

2025 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.
- Provide one Entry Level firefighter academy.

Significant Changes to 2025 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 one fire inspector to keep up with demand for fire code and fire investigation services. The budget also provides funding to convert 4 firefighter positions to fire captains in an effort to increase the pool of available supervisors and lower our overtime needs.

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	974,921	1,074,444	1,168,994	1,140,214	1,200,000
LICENSES AND PERMITS	600	840	750	1,290	-
INTERGOVERNMENTAL REVENUE	4,461,243	2,339,272	1,125,509	6,364,073	3,148,029
CHARGES FOR GOODS AND SERVICES	10,676,829	15,440,902	17,188,913	17,838,985	19,250,572
MISCELLANEOUS REVENUE	39,589	39,275	61,034	43,312	-
NON REVENUES	856,433	1,500,000	-	-	-
TOTAL REVENUE	17,009,615	20,394,733	19,545,200	25,387,873	23,598,601
NON-EXPENDITURES	123,848	123,848	123,848	123,848	8,817
SALARIES AND WAGES	22,820,410	25,898,160	29,226,787	32,174,850	31,145,004
PERSONNEL BENEFITS	6,595,473	7,896,089	9,048,922	9,041,292	9,515,637
SUPPLIES	2,148,186	1,487,284	1,734,451	1,681,358	1,476,550
OTHER SERVICES AND CHARGES	6,175,735	6,695,328	9,300,140	9,901,718	11,532,917
CAPITAL OUTLAYS	382,344	-	284,502	97,070	-
DEBT SERVICE PRINCIPAL	124,714	169,633	665,931	669,609	682,290
DEBT SERVICE INTEREST/COSTS	7,600	5,952	17,819	20,497	8,133
TOTAL EXPENDITURE	38,378,310	42,276,295	50,402,400	53,710,242	54,369,347
Fire Department - Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	123,848	123,848	123,848	123,848	8,817
NON-EXPENDITURES	123,848	123,848	123,848	123,848	8,817
SALARIES AND WAGES	13,984,619	15,352,286	17,067,309	19,495,388	19,332,895
OVERTIME AND HAZARD DUTY	2,355,548	2,390,231	2,260,648	2,350,931	1,586,664
SALARIES AND WAGES	16,340,167	17,742,517	19,327,957	21,846,319	20,919,558
PERSONNEL BENEFITS	4,672,396	5,329,599	6,107,532	6,194,826	6,621,210
PERSONNEL BENEFITS	4,672,396	5,329,599	6,107,532	6,194,826	6,621,210
OFFICE AND OPERATING SUPPLIES	296,878	352,932	379,611	424,043	442,381
FUEL CONSUMED	118,791	168,649	149,727	162,566	117,748
INTER FUND BILLING	-	-	228	4,452	-
SMALL TOOLS AND MINOR EQUIPMENT	1,367,130	382,226	568,720	479,209	366,183
SUPPLIES	1,782,799	903,807	1,098,287	1,070,270	926,312
PROFESSIONAL SERVICES	1,022,840	1,144,048	1,879,730	2,223,461	2,272,299
COMMUNICATION	199,340	240,905	237,424	240,074	984,568
TRAVEL	4,853	15,944	6,957	10,242	26,151
TAXES & OPERATING ASSESSMENTS	-	1	0	24	-
OPERATING RENTALS AND LEASES	1,983,625	2,046,171	2,946,455	3,224,866	3,661,838
INSURANCE	184,394	307,699	386,654	631,577	422,173
UTILITY SERVICE	32,114	43,994	42,418	45,130	170,355
REPAIRS & MAINTENANCE	138,397	218,301	313,230	234,264	141,785
MISCELLANEOUS	90,680	122,367	142,348	188,406	102,546
OTHER SERVICES AND CHARGES	3,656,244	4,139,430	5,955,216	6,798,044	7,781,715
MACHINERY AND EQUIPMENT	-	-	284,502	97,070	-
CAPITAL OUTLAYS	-	-	284,502	97,070	-
TOTAL EXPENDITURE	26,575,453	28,239,201	32,897,341	36,130,377	36,257,613

Fire Department - Operating Public Safety Dispatch	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	1,225,370	1,301,501	1,437,937	1,547,870	1,529,873
OVERTIME AND HAZARD DUTY	119,553	169,181	307,280	284,730	342,877
SALARIES AND WAGES	1,344,923	1,470,682	1,745,217	1,832,600	1,872,750
PERSONNEL BENEFITS	554,191	608,081	638,001	623,257	610,961
PERSONNEL BENEFITS	554,191	608,081	638,001	623,257	610,961
OFFICE AND OPERATING SUPPLIES	6,603	3,141	3,763	26,115	4,111
INTER FUND BILLING	-	1,788	-	42	-
SMALL TOOLS AND MINOR EQUIPMENT	13,071	176,181	32,463	34,889	33,495
SUPPLIES	19,673	181,111	36,226	61,046	37,606
PROFESSIONAL SERVICES	118,867	123,039	248,078	269,139	291,118
COMMUNICATION	45,582	47,871	59,231	59,875	67,376
TRAVEL	-	1,054	5,033	78	8,174
OPERATING RENTALS AND LEASES	24,612	29,374	27,793	29,193	99,758
INSURANCE	8,497	14,287	14,293	23,347	12,938
REPAIRS & MAINTENANCE	155,342	44,212	73,217	21,304	137,532
UTILITY SERVICE	-	-	-	-	13,952
MISCELLANEOUS	1,039	2,412	5,671	19,334	9,058
OTHER SERVICES AND CHARGES	353,939	262,248	433,317	422,270	639,906
MACHINERY AND EQUIPMENT	382,344	-	-	-	-
CAPITAL OUTLAYS	382,344	-	-	-	-
INTERFUND LOANS (EXP)	124,714	169,633	171,319	171,637	174,874
DEBT SERVICE PRINCIPAL	124,714	169,633	171,319	171,637	174,874
INTEREST ON INTERFUND DEBT	7,600	5,952	4,063	5,873	2,730
DEBT SERVICE INTEREST/COSTS	7,600	5,952	4,063	5,873	2,730
TOTAL EXPENDITURE	2,787,383	2,697,707	3,028,143	3,116,681	3,338,827

Department Budgets

Fire Department - Operating Medic One	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	4,617,124	6,008,667	7,020,197	7,793,144	7,557,815
OVERTIME AND HAZARD DUTY	518,197	676,295	1,133,417	702,787	794,881
SALARIES AND WAGES	5,135,321	6,684,961	8,153,613	8,495,931	8,352,696
PERSONNEL BENEFITS	1,368,887	1,958,409	2,303,389	2,223,209	2,283,466
PERSONNEL BENEFITS	1,368,887	1,958,409	2,303,389	2,223,209	2,283,466
OFFICE AND OPERATING SUPPLIES	291,448	312,625	468,639	454,444	440,327
FUEL CONSUMED	43,819	68,940	69,316	74,100	66,805
SMALL TOOLS AND MINOR EQUIPMENT	10,447	20,802	48,596	20,822	5,500
INTER FUND BILLING	-	-	13,387	677	-
SUPPLIES	345,713	402,367	599,938	550,043	512,632
PROFESSIONAL SERVICES	630,698	633,692	836,186	845,114	1,050,124
COMMUNICATION	29,227	31,286	22,166	23,531	80,335
TRAVEL	1,879	7,754	9,469	6,338	3,000
TAXES & OPERATING ASSESSMENTS	19	19	19	31	0
OPERATING RENTALS AND LEASES	427,093	422,052	705,614	507,008	604,066
INSURANCE	21,931	36,928	36,767	60,057	51,220
UTILITY SERVICE	20,189	21,585	22,031	20,807	51,222
REPAIRS & MAINTENANCE	20,760	22,788	52,074	18,778	-
MISCELLANEOUS	1,013,758	1,117,545	1,227,282	1,199,740	1,271,328
OTHER SERVICES AND CHARGES	2,165,553	2,293,650	2,911,608	2,681,404	3,111,295
INTERFUND LOANS (EXP)	-	-	494,612	497,972	507,415
DEBT SERVICE PRINCIPAL	-	-	494,612	497,972	507,415
INTEREST ON INTERFUND DEBT	-	-	13,756	14,625	5,403
DEBT SERVICE INTEREST/COSTS	-	-	13,756	14,625	5,403
TOTAL EXPENDITURE	9,015,474	11,339,387	14,476,916	14,463,184	14,772,907

Fire Department - Capital Projects All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	1,028	2,174	-	-	-
SALARIES AND WAGES	1,028	2,174	-	-	-
PERSONNEL BENEFITS	431	912	-	-	-
PERSONNEL BENEFITS	431	912	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	-	-	49,568	-	-
SUPPLIES	-	-	49,568	-	-
PROFESSIONAL SERVICES	-	-	33,865	-	-
REPAIRS & MAINTENANCE	14,553	193,504	55,401	-	-
OTHER SERVICES AND CHARGES	14,553	193,504	89,266	-	-
MACHINERY AND EQUIPMENT	-	-	24,659	-	-
CAPITAL OUTLAYS	-	-	24,659	-	-
TOTAL EXPENDITURE	16,011	196,589	163,492	-	-

For details regarding current departmental capital projects, see the [2025 Capital Budget and 2026-2030 Capital Facilities Plan](#).

Fire Department - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-711 Fire Administration	1,676,315	2,055,597	2,782,327	3,065,254	3,331,265
001-721 Fire Operations	22,657,934	22,939,390	27,060,363	29,520,347	29,389,799
001-722 Fire Life Safety Operations	483,694	586,093	745,522	821,711	1,025,513
001-723 Fire Dept Training Operations	1,204,720	2,012,660	1,721,515	2,099,876	1,830,243
001-726 Emergency Management	552,791	645,461	587,613	623,189	680,793
General Fund	26,575,453	28,239,201	32,897,341	36,130,377	36,257,613
160-729 Fire/EMS Dispatch Operations	2,787,383	2,697,707	3,028,143	3,116,681	3,338,827
Public Safety Dispatch	2,787,383	2,697,707	3,028,143	3,116,681	3,338,827
470-724 Emergency Medical Services	9,015,474	11,339,387	14,476,916	14,463,184	14,772,907
Medic One	9,015,474	11,339,387	14,476,916	14,463,184	14,772,907
TOTAL EXPENDITURE	38,378,310	42,276,295	50,402,400	53,710,242	54,369,347

Group Descriptions

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

Fire Operations: This 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.

Fire Life Safety Operations: This 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.

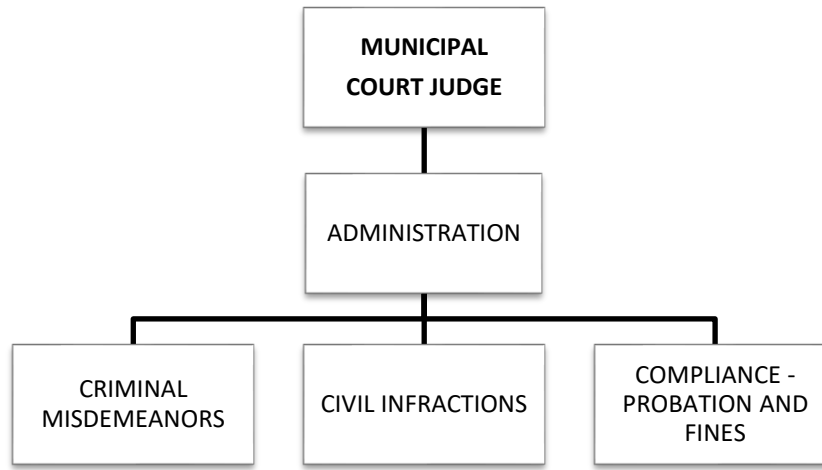
Fire Department Training Operations: This group accounts for the costs associated with initial and ongoing department personnel training and development.

Emergency Medical Services: This 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.

Emergency Management: This group works to prepare residents and agencies to handle major disasters.

Fire / EMS Dispatch Operations: This 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.

2025 Work Plan

- Expansion of therapeutic courts.
- Processing all incoming case filings.
- Hold hearings on cases filed

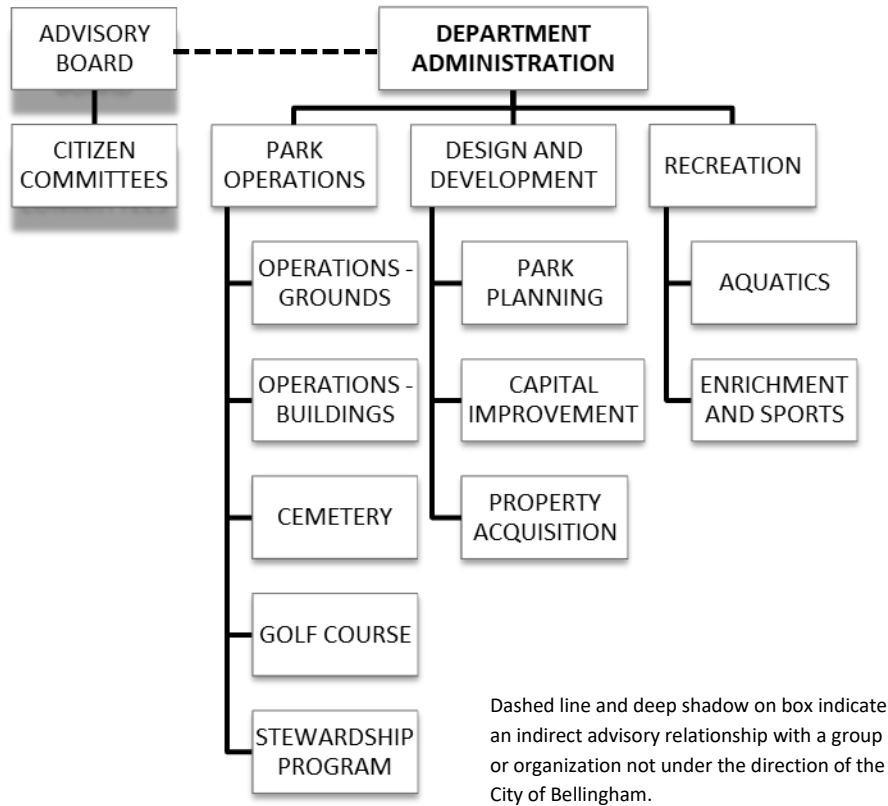
Budget Summary

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	-	-	-	16,500	-
INTERGOVERNMENTAL REVENUE	590	38,000	23,468	22,392	77,500
CHARGES FOR GOODS AND SERVICES	521,438	232,734	218,715	293,544	618,708
FINES AND PENALTIES	295,725	283,366	241,757	277,138	351,900
MISCELLANEOUS REVENUE	27,232	20,108	17,121	12,567	25,000
TOTAL REVENUE	844,985	574,208	501,060	622,141	1,073,108
NON-EXPENDITURES	1,237	1,237	1,237	1,237	800
SALARIES AND WAGES	871,087	946,625	1,093,673	1,318,001	1,389,965
PERSONNEL BENEFITS	408,911	433,800	498,825	558,281	563,896
SUPPLIES	14,533	69,000	50,552	21,408	29,865
OTHER SERVICES AND CHARGES	665,984	965,503	1,170,668	1,372,057	1,358,094
CAPITAL OUTLAYS	-	28,282	-	-	-
TOTAL EXPENDITURE	1,961,751	2,444,447	2,814,954	3,270,984	3,342,620

Department Budgets - Recreation and Culture

Parks and Recreation Department



Departmental Mission

Support a healthy community by providing high quality parks and recreation services that promote play, equity, inclusion, accessibility, and resiliency.

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.

2025 Work Plan

- Complete Civic Complex Master Plan and formulate long-term strategy
- Update Parks, Recreation and Open Space Plan and Greenways Strategic Plan
- Connect Lake Padden to Samish Crest
- Develop access to Bear Creek Open Space including parking, trailhead, and trails
- Complete Sunset Pond Loop Trail
- Create Park Code Enforcement Classification and complete recruitment
- Finalize Park Maintenance Standards and Levels of Service definitions
- Modernize and improve garbage collection system/procedures for all parks to save money on labor/fuel/SSC billing
- Create Lake Padden Golf Course Master Plan
- Expand space for graves at Bayview Cemetery
- Open Little Squalicum Pier for public access
- Dedicate Northern Lights Park and Fairhaven Center/South Bay Trail

Significant Changes to 2025 Budget

The 2025 Budget expands resources for stewardship, maintenance and repair of the City's extensive park and trail system. It includes significant state grant allocations for Sunset Pond Trail and Boulevard Park beach enhancement.

The Capital Budget funds the construction of Storybrook Community Park, Boulevard Park Shoreline Improvements, the Sunset Pond Loop Trail, citywide acquisitions, and many other projects. More information can be found in the [Capital Plan](#).

Budget Summary

Most of the funding for Parks & 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.

Department Budgets

Parks & Recreation - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	5,282,698	5,448,023	5,557,361	9,283,481	9,500,500
INTERGOVERNMENTAL REVENUE	944,295	70,231	192,899	79	-
CHARGES FOR GOODS AND SERVICES	5,874,245	5,199,988	4,781,853	5,159,804	5,173,000
FINES AND PENALTIES	(46)	13	16	17	-
MISCELLANEOUS REVENUE	474,048	668,197	676,101	637,018	621,341
LICENSES AND PERMITS	8,012	10,774	3,911	14,228	1,000
OTHER FINANCING SOURCES	44,000	44,000	44,000	44,000	44,000
NON REVENUES	839,935	315,353	293,254	293,799	299,340
TOTAL REVENUE	13,467,186	11,756,579	11,549,394	15,432,427	15,639,181
NON-EXPENDITURES	168,545	251,545	168,545	168,545	109,051
SALARIES AND WAGES	4,311,879	5,192,266	5,908,679	6,589,080	7,645,030
PERSONNEL BENEFITS	1,939,776	2,374,845	2,811,857	2,857,763	3,184,320
SUPPLIES	780,785	1,018,434	1,137,202	1,062,105	1,145,345
OTHER SERVICES AND CHARGES	5,090,531	5,963,961	7,024,891	7,496,224	7,897,064
CAPITAL OUTLAYS	3,199,733	2,659,269	-	-	-
DEBT SERVICE PRINCIPAL	2,092,450	24,985	-	-	-
DEBT SERVICE INTEREST/COSTS	2,838	-	-	-	-
TOTAL EXPENDITURE	17,586,537	17,485,305	17,051,174	18,173,716	19,980,810
Parks & Recreation - Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	168,545	168,545	168,545	168,545	109,051
NON-EXPENDITURES	168,545	168,545	168,545	168,545	109,051
SALARIES AND WAGES	3,492,740	4,256,658	4,851,030	5,111,017	5,374,291
OVERTIME AND HAZARD DUTY	39,892	69,856	54,891	49,207	71,170
SALARIES AND WAGES	3,532,632	4,326,515	4,905,921	5,160,224	5,445,461
PERSONNEL BENEFITS	1,557,776	1,943,810	2,289,123	2,180,487	2,153,430
PERSONNEL BENEFITS	1,557,776	1,943,810	2,289,123	2,180,487	2,153,430
OFFICE AND OPERATING SUPPLIES	281,892	385,340	386,948	345,883	373,922
FUEL CONSUMED	72,270	98,545	115,022	99,810	70,140
PURCHASES FOR RESALE	-	-	-	94	4,000
SMALL TOOLS AND MINOR EQUIPMENT	57,025	82,171	152,538	170,795	68,866
INTER FUND BILLING	-	571	933	3,201	-
SUPPLIES	411,187	566,628	655,441	619,783	516,928
PROFESSIONAL SERVICES	476,056	580,793	1,008,984	1,111,271	1,528,396
COMMUNICATION	41,642	54,008	64,933	72,123	181,842
TRAVEL	1,573	3,158	2,866	7,787	5,681
TAXES & OPERATING ASSESSMENTS	8,914	14,930	17,743	27,044	6,944
OPERATING RENTALS AND LEASES	1,384,553	1,437,148	1,690,645	2,062,501	1,970,536
INSURANCE	122,999	205,374	189,756	309,956	238,936
UTILITY SERVICE	721,808	886,147	998,390	1,018,864	958,303
REPAIRS & MAINTENANCE	28,055	31,241	37,291	19,890	11,032
MISCELLANEOUS	56,757	96,382	98,577	94,342	81,842
OTHER SERVICES AND CHARGES	2,842,359	3,309,180	4,109,185	4,723,777	4,983,512
TOTAL EXPENDITURE	8,512,498	10,314,677	12,128,215	12,852,817	13,208,382

For details regarding departmental capital projects, see the [2025 Capital Budget and 2026-2030 Capital Facilities Plan](#).

Parks & Recreation - Capital Projects All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	38,472	119,244	214,729	398,450	-
OVERTIME AND HAZARD DUTY			86	1,623	-
SALARIES AND WAGES	38,472	119,244	214,815	400,073	-
PERSONNEL BENEFITS	15,436	48,940	89,332	168,849	-
PERSONNEL BENEFITS	15,436	48,940	89,332	168,849	-
INTER FUND BILLING			3,201	7,584	-
OFFICE AND OPERATING SUPPLIES		11,488	123,948	147,529	280,000
SMALL TOOLS AND MINOR EQUIPMENT				3,229	-
SUPPLIES		11,488	127,149	158,342	280,000
PROFESSIONAL SERVICES	119,062	301,445	771,028	580,768	1,240,000
OPERATING RENTALS AND LEASES		290	8,574	30,244	-
REPAIRS & MAINTENANCE		38,317	2,920,812	2,168,581	3,115,000
MISCELLANEOUS	8,457	8,217	5,307	19,277	-
OTHER SERVICES AND CHARGES	127,519	348,269	3,705,720	2,798,870	4,355,000
LAND			2,335,239	3,791,802	5,200,000
BUILDINGS AND STRUCTURES	658	46,481	141,259	894,635	-
OTHER IMPROVEMENTS	71,106	216,777	811,478	848,389	8,535,671
CONSTRUCTION OF FIXED ASSETS	541,110	664,518	5,152,419	1,452,898	6,500,000
MACHINERY AND EQUIPMENT			25,958	23,042	-
CAPITAL OUTLAYS	612,874	927,776	8,466,353	7,010,766	20,235,671
TOTAL EXPENDITURE	794,301	1,455,718	12,603,368	10,536,901	24,870,671

Department Budgets

Parks & Recreation - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-411 Parks and Recreation Admin	908,798	1,066,334	1,485,186	1,673,835	1,885,931
001-421 Parks Operations Management	475,943	646,861	934,875	964,267	1,165,730
001-422 Parks Grounds	1,542,092	1,801,557	1,983,035	1,996,911	1,984,459
001-423 Parks Buildings	1,774,608	2,128,517	2,797,279	2,858,052	2,845,484
001-424 Park Improvements			24,243	167,698	77,151
001-431 Athletic Facilities	633,103	822,770	955,630	1,058,056	854,315
001-435 Recreation Aquatics	1,917,826	2,118,753	2,220,783	2,296,921	2,623,416
001-436 Sports and Enrichment	1,035,824	1,372,255	1,280,423	1,317,302	1,368,599
001-471 Parks Design & Development	224,304	357,629	439,635	497,655	403,296
001-472 Parks Capital Improvement			7,126	22,119	-
General Fund	8,512,498	10,314,677	12,128,215	12,852,817	13,208,382
136-471 Parks Design & Development	48,735	48,735	24,809	24,809	3,284
136-472 Parks Capital Improvement		-			-
Environmental Remediation	48,735	48,735	24,809	24,809	3,284
141-423 Parks Buildings	90,177	11,167	-	1,024	-
141-431 Athletic Facilities	123,654	51,525	-	-	-
141-472 Parks Capital Improvement	621				-
1st 1/4% REET	214,452	62,692	-	1,024	-
142-422 Parks Grounds		4,832			-
142-423 Parks Buildings	173,055	341,349	-	-	-
142-472 Parks Capital Improvement	460,000				-
2nd 1/4% REET	633,055	346,181	-	-	-
173-421 Parks Operations Management			307	583	-
173-422 Parks Grounds	410,427	513,976	1,368,786	1,635,357	2,647,451
173-423 Parks Buildings	320,781	419,417	258,259	272,532	679,591
173-427 Parks Stewardship					-
173-471 Parks Design & Development	122,185	122,185	154,144	274,089	644,435
173-472 Parks Capital Improvement	2,199,052	2,420,094	203,304	68,825	295,000
Greenways	3,052,445	3,475,673	1,984,799	2,251,385	4,266,477
177-423 Parks Buildings	3,116	75,511	52,995		-
177-471 Parks Design & Development	51,925	57,069	58,964	56,059	55,981
177-472 Parks Capital Improvement	1,708,161	683,743	224,135	165,233	55,000
Park Impact	1,763,202	816,323	336,094	221,292	110,981
456-425 Parks Cemetery	391,613	458,521	534,393	498,021	511,189
Cemetery	391,613	458,521	534,393	498,021	511,189
460-426 Parks Golf Course	1,495,444	1,953,405	2,042,864	2,324,368	1,880,498
Golf Course	1,495,444	1,953,405	2,042,864	2,324,368	1,880,498
701-471 Parks Design & Development	1,475,092	9,099			-
Greenways Maintenance Endowmnt	1,475,092	9,099			-
TOTAL EXPENDITURE	17,586,537	17,485,305	17,051,174	18,173,716	19,980,810

Group Descriptions

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

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

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

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

The Parks Stewardship provides manages the Community Garden Program, mitigation project, and volunteer programs.

The Parks Improvement group manages small repairs and projects throughout the Parks system.

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.

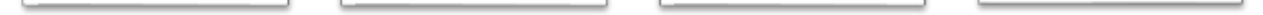


Figure 1. The effect of the number of trials on the mean accuracy of the responses ($n = 10$)

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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.

2025 Work Plan

- Deliver exceptional library service to the Bellingham community through diverse and responsive collections, equitable access to technology, inclusive programming, and safe, welcoming spaces for all.
- Continue to develop and deepen community partnerships and programming, with a focus on racial equity, climate action, civic engagement, and community wellness.
- Continue design for Central Library renovation project.
- Recruit and onboard a new Library Trustee and Board Chair.
- Successfully host Whatcom READS signature event with Erica Bauermeister, author of *No Two Persons*, at Mount Baker Theatre on March 14, 2025.
- Complete two-year project to update emergency procedures and build a program of regular staff drills and training.
- Present annual report to City Council.

Significant Changes to 2025 Budget

The 2025 Budget includes 3 frozen positions totaling 2.0 FTE, and a \$125,000 reduction in print and digital materials.

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](#)

Department Budgets

Library - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
MISCELLANEOUS REVENUE	68,210	408,675	94,528	65,859	170,000
INTERGOVERNMENTAL REVENUE	5,626	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	7,621	-
CHARGES FOR GOODS AND SERVICES	2,694	9,281	13,201	16,982	16,100
FINES AND PENALTIES	457	774	1,247	753	-
TOTAL REVENUE	76,987	418,730	108,976	91,214	186,100
SALARIES AND WAGES	2,381,222	2,663,998	3,079,708	3,633,426	3,369,234
PERSONNEL BENEFITS	1,058,575	1,232,727	1,459,536	1,621,522	1,368,283
SUPPLIES	874,593	565,259	619,226	429,247	360,932
OTHER SERVICES AND CHARGES	1,064,768	1,662,807	2,282,780	2,338,224	2,641,852
CAPITAL OUTLAYS	-	-	-	33,934	-
NON-EXPENDITURES	42,205	42,205	42,205	42,205	27,307
TOTAL EXPENDITURE	5,421,363	6,166,996	7,483,455	8,098,558	7,767,609

Library - Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	42,205	42,205	42,205	42,205	27,307
NON-EXPENDITURES	42,205	42,205	42,205	42,205	27,307
OVERTIME AND HAZARD DUTY	-	850	1,216	4,826	-
SALARIES AND WAGES	2,381,222	2,663,149	3,078,492	3,628,600	3,369,234
SALARIES AND WAGES	2,381,222	2,663,998	3,079,708	3,633,426	3,369,234
PERSONNEL BENEFITS	1,058,575	1,232,727	1,459,536	1,621,522	1,368,283
PERSONNEL BENEFITS	1,058,575	1,232,727	1,459,536	1,621,522	1,368,283
INTER FUND BILLING	-	-	-	382	-
OFFICE AND OPERATING SUPPLIES	630,235	451,700	400,346	382,799	278,688
SMALL TOOLS AND MINOR EQUIPMENT	28,514	89,553	156,026	21,733	30,122
FUEL CONSUMED	1,498	2,772	3,169	2,712	2,122
SUPPLIES	660,247	544,024	559,541	407,626	310,932
PROFESSIONAL SERVICES	113,038	655,512	1,105,991	1,111,583	1,040,830
MISCELLANEOUS	18,162	18,368	22,219	23,202	34,132
OPERATING RENTALS AND LEASES	635,767	667,032	779,256	820,281	1,188,725
REPAIRS & MAINTENANCE	154,051	26,400	178,141	35,146	67,933
COMMUNICATION	42,528	84,091	64,486	73,383	89,713
INSURANCE	69,748	116,623	98,704	161,227	101,169
TAXES & OPERATING ASSESSMENTS	9	97	106	79	721
TRAVEL	218	7,461	755	33,361	3,461
UTILITY SERVICE	8,584	12,707	14,948	16,390	115,169
OTHER SERVICES AND CHARGES	1,042,106	1,588,290	2,264,606	2,274,652	2,641,852
MACHINERY AND EQUIPMENT	-	-	-	33,934	-
CAPITAL OUTLAYS	-	-	-	33,934	-
TOTAL EXPENDITURE	5,184,354	6,071,245	7,405,596	8,013,365	7,717,608

Library - Operating Expenditures. Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-191 Library Administration	1,074,088	1,302,962	2,141,507	6,136,187	5,630,419
001-193 Library Services	3,491,997	4,122,244	4,585,888	1,129,432	986,919
001-195 Library Facilities	618,270	646,039	678,201	747,745	1,100,270
General Fund	5,184,354	6,071,245	7,405,596	8,013,365	7,717,608
126-191 Library Administration	216,609	70,001	56,527	66,124	-
126-193 Library Services	20,400	25,750	21,332	19,069	50,000
Library Gift	237,008	95,751	77,859	85,193	50,000
TOTAL EXPENDITURE	5,421,363	6,166,996	7,483,455	8,098,558	7,767,609

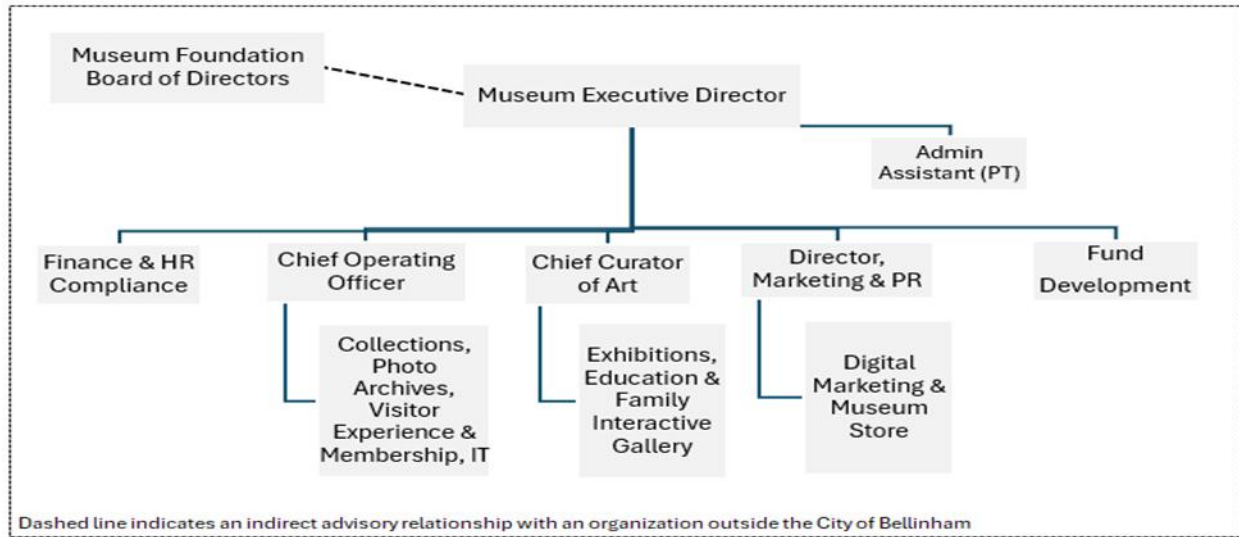
Group Descriptions

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



Whatcom Museum Mission Statement

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

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

Description of Services

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

- Building and maintaining art, artifacts, and photographic collections to preserve historical and cultural objects and photographs for future generations. These collections are accessible to the public for research purposes.
- Providing educational programming and public outreach, including extensive programs for school-aged children from preschool to university level, as well as offering musical performances, lectures, and workshops to the public.
- Organizing exhibitions from the Museum's collection, as well as presenting nationally-touring exhibitions, related to history, nature, art, and ethnography

- Offering innovative learning experiences for children of all ages with emphasis on STEAM (Science, Technology, Engineering, Art, and Math) education, through our interactive learn-through-play activity stations and programs.

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

2025 Work Plan

- Complete the operating agreement between the COB and the Museum Foundation.
- Work with the COB and Foundation to prepare for a new Director at the Museum during 2025.
- Continue Phase 1 of the Old Fire Station #1 program renovation by preparing the building for the move of the Photo Archives collections to the first floor and the creation of new exhibits and public research areas.
- Continue to provide relevant exhibitions and programs and Free First Fridays for the entire year.

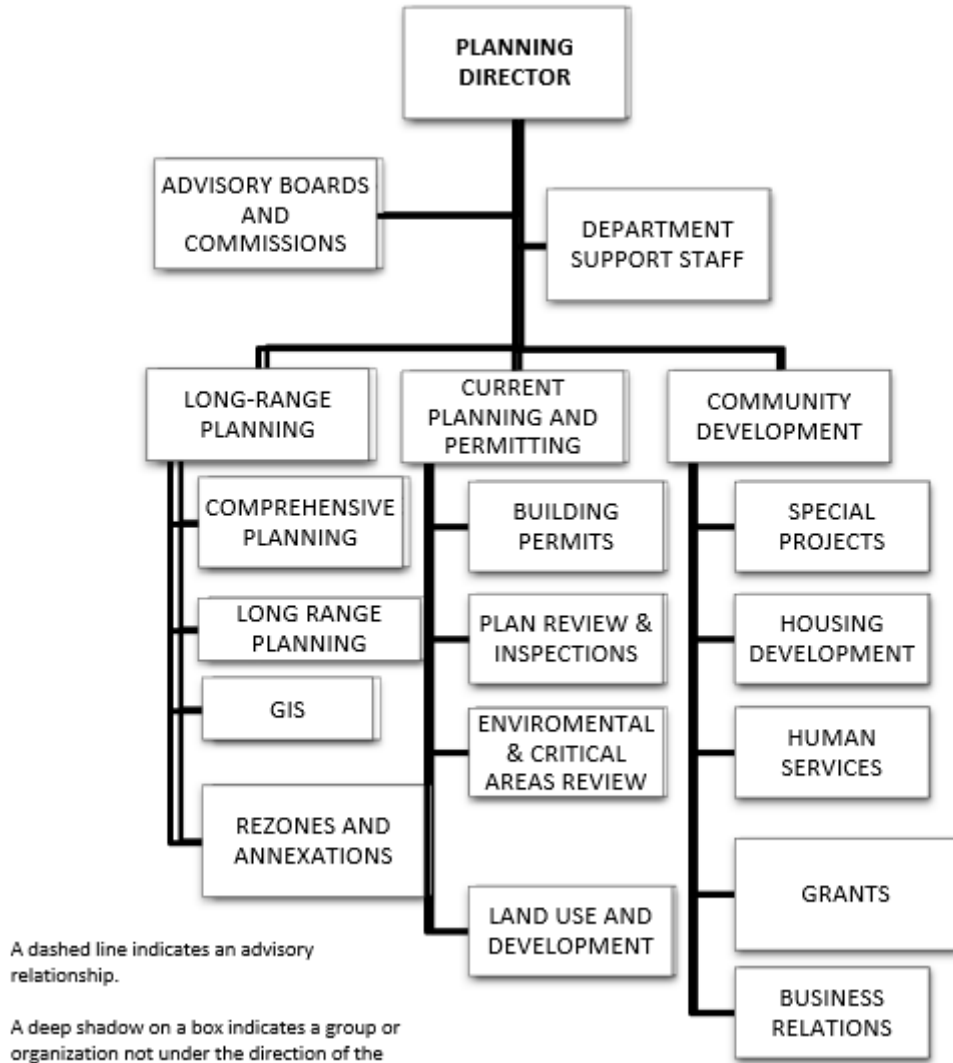
Budget Summary

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

Museum -Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
MISCELLANEOUS REVENUE	-	-	-	4,116	-
TOTAL REVENUE	-	-	-	4,116	-
SALARIES AND WAGES	307,736	336,889	354,538	377,367	376,711
PERSONNEL BENEFITS	141,580	149,383	154,625	157,932	150,422
SUPPLIES	3,820	4,821	8,504	11,143	10,000
OTHER SERVICES AND CHARGES	863,462	926,214	1,061,907	1,127,940	1,172,869
NON-EXPENDITURES	46,347	46,347	46,347	46,347	29,987
TOTAL EXPENDITURE	1,362,946	1,463,654	1,625,921	1,720,728	1,739,988

Department Budgets - Planning and Community Development

Planning & Community Development Department



Planning and Community Development Department Mission

Long Range Planning Division: Guide growth and development in a sustainable manner that balances environmental resources, housing for all incomes, and employment, and a healthy downtown, and involves the community 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 Bellingham community by focusing on 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 building, 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.
- Ensure adopted tenant protections are implemented and residential rental housing is maintained to provide safe living conditions for tenants.

Department Budgets

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, advanced 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.

2025 Work Plan

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

Significant Changes to 2025 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
- streamline the review of development projects and gain efficiencies in the processing of permits.

Planning Department - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	6,852,284	10,058,448	10,343,886	10,288,060	10,511,171
LICENSES AND PERMITS	2,336,209	2,273,816	1,852,343	2,087,229	1,678,244
INTERGOVERNMENTAL REVENUE	3,056,122	2,442,217	2,102,528	2,143,163	6,117,984
OTHER FINANCING SOURCES	553,728				-
CHARGES FOR GOODS AND SERVICES	2,067,754	4,088,565	3,335,511	4,966,244	4,260,666
FINES AND PENALTIES	3,475	4,402	39,605	18,805	-
MISCELLANEOUS REVENUE	269,276	263,851	307,069	348,874	124,119
TOTAL REVENUE	15,138,847	19,131,300	17,980,942	19,852,374	22,692,183
NON-EXPENDITURES	21,016	21,016	21,016	21,016	13,598
SALARIES AND WAGES	3,770,477	4,100,816	4,520,206	5,136,886	5,603,847
PERSONNEL BENEFITS	1,658,675	1,741,852	1,925,518	2,023,845	2,163,801
SUPPLIES	47,756	69,655	101,138	76,924	66,289
OTHER SERVICES AND CHARGES	12,292,828	13,566,951	11,794,630	13,946,920	33,923,671
CAPITAL OUTLAYS	-	-	5,000	5,000	-
TOTAL EXPENDITURE	17,790,752	19,500,291	18,367,508	21,210,591	41,771,205

Planning Department - Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	10,743	10,743	10,743	10,743	6,951
NON-EXPENDITURES	10,743	10,743	10,743	10,743	6,951
SALARIES AND WAGES	1,335,484	1,503,154	1,682,373	1,724,037	1,805,155
OVERTIME AND HAZARD DUTY	-	95	-	110	-
SALARIES AND WAGES	1,335,484	1,503,249	1,682,373	1,724,147	1,805,155
PERSONNEL BENEFITS	485,862	501,581	585,101	541,988	667,697
PERSONNEL BENEFITS	485,862	501,581	585,101	541,988	667,697
OFFICE AND OPERATING SUPPLIES	30,292	20,829	21,661	33,870	11,447
FUEL CONSUMED	-	-	49	-	-
SMALL TOOLS AND MINOR EQUIPMENT	871	7,477	33,918	828	464
INTER FUND BILLING	-	-	7,820	14,497	-
SUPPLIES	31,162	28,307	63,449	49,195	11,911
PROFESSIONAL SERVICES	1,272,641	2,085,960	2,578,529	2,752,016	2,254,788
COMMUNICATION	23,592	33,342	35,558	31,457	12,119
TRAVEL	365	6,677	4,998	13,636	10,439
TAXES & OPERATING ASSESSMENTS	25	5	5	5	-
OPERATING RENTALS AND LEASES	109,762	112,351	115,373	124,253	144,508
INSURANCE	17,696	30,244	26,195	42,788	26,071
UTILITY SERVICE	3,975	(313)	1,123	3,635	32,100
REPAIRS & MAINTENANCE	7,139	14,703	12,334	7,921	29,427
MISCELLANEOUS	6,496	15,196	7,200	15,093	9,568
OTHER SERVICES AND CHARGES	1,441,691	2,298,165	2,781,314	2,990,804	2,519,020
TOTAL EXPENDITURE	3,304,942	4,342,044	5,122,980	5,316,876	5,010,734

For details regarding current departmental capital projects, see the [2025 Capital Budget and 2026-2030 Capital Facilities Plan](#).

Planning Department - Capital Projects All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
SALARIES AND WAGES	14,140	1,449	-	502	-
PERSONNEL BENEFITS	5,642	562	-	226	-
SUPPLIES	5,835	-	-	241	-
OTHER SERVICES AND CHARGES	561,887	71,955	15,294	48,800	-
CAPITAL OUTLAYS	-	-	-	1,196,669	-
TOTAL EXPENDITURE	587,503	73,966	15,294	1,246,438	-

See the Fund Budgets section of the document for Revenue and Expenditures information for the [Tourism](#), [Low Income Housing](#), [CDBG/HOME Grant](#), and [Development Services](#) Funds.

Department Budgets

Planning Department - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-521 Community Development	1,120,512	1,789,744	2,187,666	2,073,256	1,604,951
001-526 Economic Development	653,203	882,471	875,502	1,136,358	1,024,119
001-531 Planning Services	1,531,228	1,669,829	2,059,812	2,107,262	2,381,664
General Fund	3,304,942	4,342,044	5,122,980	5,316,876	5,010,734
120-521 Community Development	-	-	-	-	190,000
Public Safety Sales Tax	-	-	-	-	190,000
142-521 Community Development	4,222	-	-	-	-
2nd 1/4% REET	4,222	-	-	-	-
180-522 Tourism Activities and Facilitie	1,240,731	1,125,271	1,893,755	1,864,708	2,562,168
Tourism	1,240,731	1,125,271	1,893,755	1,864,708	2,562,168
181-521 Community Development	5,699,104	7,554,249	2,002,160	2,810,808	9,877,460
Low Income Housing	5,699,104	7,554,249	2,002,160	2,810,808	9,877,460
182-521 Community Development	24,975	488,580	2,253,736	2,804,091	10,287,823
Affordable Housing Sales tax	24,975	488,580	2,253,736	2,804,091	10,287,823
183-522 Tourism Activities and Facilitie	-	-	1,067,776	989,199	1,527,816
Tourism Promotion Area	-	-	1,067,776	989,199	1,527,816
190-521 Community Development	1,872,959	1,538,040	993,651	1,471,155	1,670,227
Community Development Block Grant	1,872,959	1,538,040	993,651	1,471,155	1,670,227
191-521 Community Development	2,048,867	433,779	572,471	328,850	2,420,032
Home Investment Partnership Grant	2,048,867	433,779	572,471	328,850	2,420,032
192-521 Community Development	-	700	11,224	233,604	2,412,773
HUD Home Subfund	-	700	11,224	233,604	2,412,773
475-541 Building Services	3,351,679	3,881,023	4,300,719	5,191,616	5,277,824
475-542 Rental Inspection Services	243,272	136,604	149,036	199,684	534,349
Development Services	3,594,951	4,017,627	4,449,755	5,391,300	5,812,172
TOTAL EXPENDITURE	17,790,752	19,500,291	18,367,508	21,210,591	41,771,205

Group Descriptions

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

The Development Services Group oversees rules and zoning that apply to your property, reviews land use, environmental, and building permits under the codes enforced by the City of Bellingham.

The Rental Services Group provides rental registration and safety inspection services and implements adopted tenant protections.

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.

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

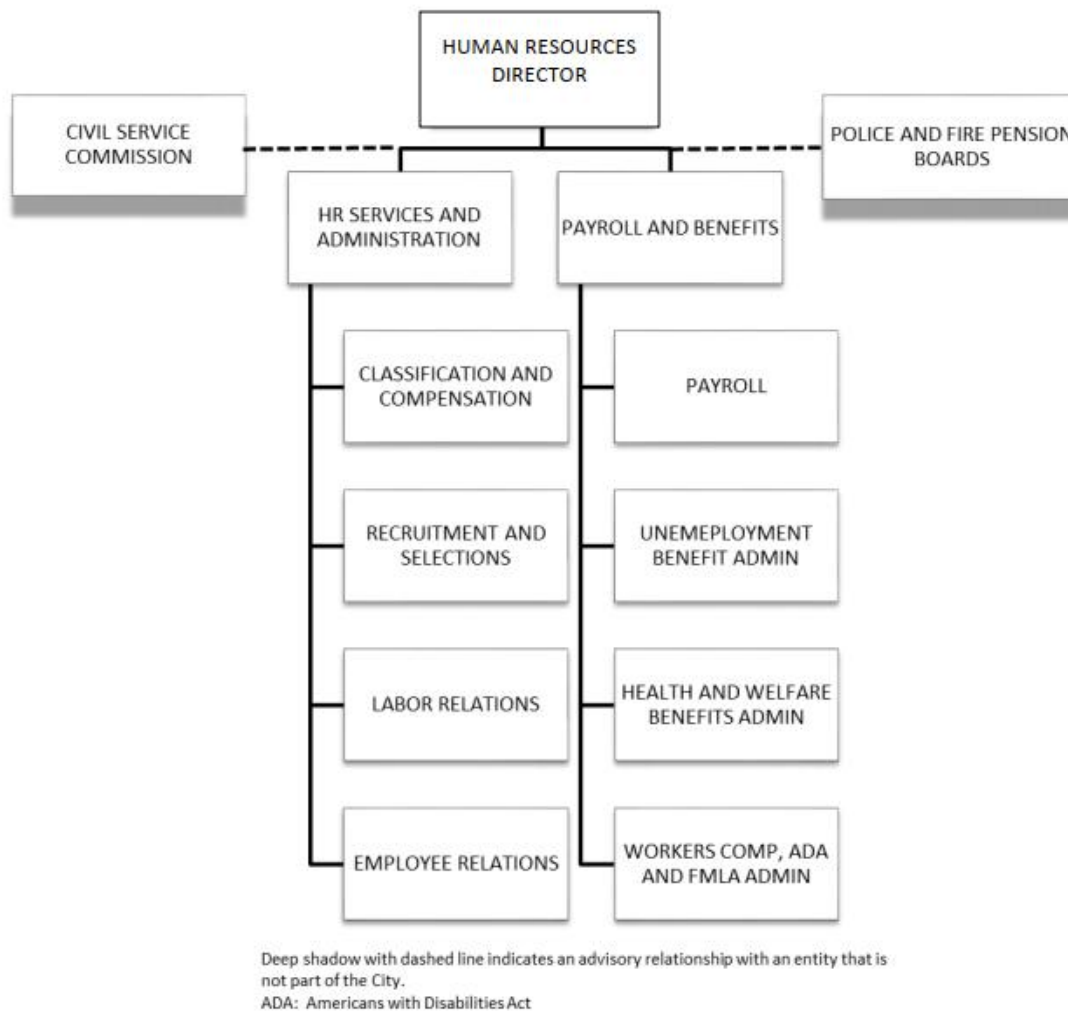
The Hearing Examiner's office operates entirely out of the General Fund.

The City contracts for hearing examiner services.

Hearing Examiner - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
CHARGES FOR GOODS AND SERVICES	37,409	25,684	26,449	21,571	22,000
TOTAL REVENUE	37,409	25,684	26,449	21,571	22,000
NON-EXPENDITURES	363	363	363	363	235
SALARIES AND WAGES	32,367	38,501	40,158	42,924	41,652
PERSONNEL BENEFITS	19,385	21,472	21,941	19,449	18,174
SUPPLIES	70	815	87	240	1,402
OTHER SERVICES AND CHARGES	52,709	74,269	46,581	73,561	85,436
TOTAL EXPENDITURE	104,895	135,421	109,130	136,537	146,899

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.

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.

2025 Work Plan

- Implementation of Human Capital Management System to replace the City's current Human Resources Information System which is approaching end of life.
- Conducting a comprehensive compensation market study of positions represented by the Guild of Pacific Northwest Employees, Local 1937

Providing enhanced training with a focus on equipping leaders to move forward a culture of equity and support leadership development

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.

Department Budgets

Human Resources - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	2,632,072	2,714,523	2,769,131	2,827,997	-
CHARGES FOR GOODS AND SERVICES	16,510,246	18,564,003	20,619,816	22,273,887	21,965,791
INTERGOVERNMENTAL REVENUE	182,520	197,973	228,469	267,831	120,000
MISCELLANEOUS REVENUE	42,622	18,961	684,091	35,854	18,100
NON REVENUES	-	-	-	180,000	-
TOTAL REVENUE	19,367,460	21,495,459	24,301,508	25,585,569	22,103,891
NON-EXPENDITURES	20,759	20,759	20,759	20,759	13,431
SALARIES AND WAGES	1,977,175	2,321,959	2,796,499	3,225,493	2,965,625
PERSONNEL BENEFITS	1,894,314	2,326,042	2,241,935	2,483,815	3,054,253
SUPPLIES	61,207	100,811	100,274	55,421	115,825
OTHER SERVICES AND CHARGES	16,521,204	16,793,021	18,222,702	23,381,287	23,896,739
TOTAL EXPENDITURE	20,474,659	21,562,592	23,382,170	29,166,775	30,045,874

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

Human Resources General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	12,974	12,974	12,974	12,974	8,395
NON-EXPENDITURES	12,974	12,974	12,974	12,974	8,395
SALARIES AND WAGES	998,547	1,318,955	1,651,723	1,888,188	1,541,681
OVERTIME AND HAZARD DUTY	207	150	4	1,141	-
SALARIES AND WAGES	998,754	1,319,104	1,651,727	1,889,329	1,541,681
PERSONNEL BENEFITS	441,421	588,430	721,833	729,727	565,380
PERSONNEL BENEFITS	441,421	588,430	721,833	729,727	565,380
OFFICE AND OPERATING SUPPLIES	6,210	7,557	17,399	6,778	13,260
SMALL TOOLS AND MINOR EQUIPMENT	51	37,136	6,105	2,193	6,003
SUPPLIES	6,261	44,693	23,504	8,971	19,263
PROFESSIONAL SERVICES	221,184	267,518	357,123	371,813	509,045
COMMUNICATION	11,697	16,527	8,081	8,350	10,497
TRAVEL	4,288	7,329	9,370	13,152	16,083
OPERATING RENTALS AND LEASES	74,831	77,553	83,757	87,914	213,606
INSURANCE	20,915	35,234	15,590	25,465	20,449
UTILITY SERVICE	-	-	-	-	25,680
REPAIRS & MAINTENANCE	17,283	24,545	8,268	38,414	18,102
MISCELLANEOUS	15,768	20,080	34,707	45,652	132,010
OTHER SERVICES AND CHARGES	365,967	448,786	516,895	590,760	945,472
TOTAL EXPENDITURE	1,825,377	2,413,988	2,926,933	3,231,762	3,080,191

Human Resources Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-221 Human Resources Svcs and Adr	1,371,544	1,899,976	2,396,953	2,685,972	2,702,751
001-231 HR Personnel Benefits and Bud	453,834	514,012	529,980	545,790	377,440
General Fund	1,825,377	2,413,988	2,926,933	3,231,762	3,080,191
561-244 Unemployment Benefits Service	111,875	282,349	37,440	142,142	191,381
Unemployment compensation	111,875	282,349	37,440	142,142	191,381
562-245 Workers Comp Benefits Service	873,155	967,789	1,795,088	1,655,917	1,814,129
Workers Comp Self-Insurance	873,155	967,789	1,795,088	1,655,917	1,814,129
565-246 Health Benefits Services	15,908,835	15,970,113	16,581,799	21,931,115	21,907,172
Health Benefits	15,908,835	15,970,113	16,581,799	21,931,115	21,907,172
612-247 Pension Benefits Services	1,108,613	1,169,876	1,257,277	1,248,758	1,938,525
Firefighter's Pensions	1,108,613	1,169,876	1,257,277	1,248,758	1,938,525
613-247 Pension Benefits Services	646,803	758,477	783,632	957,082	1,114,476
Police Officer's Pensions	646,803	758,477	783,632	957,082	1,114,476
TOTAL EXPENDITURE	20,474,659	21,562,592	23,382,170	29,166,775	30,045,874

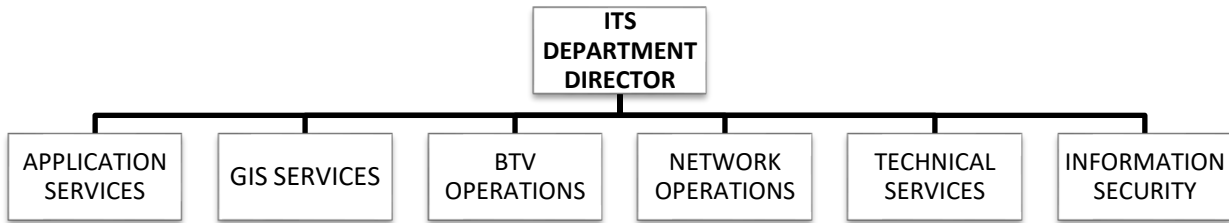
Group Descriptions

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



Department Mission

The Information Technology Services Department (ITSD) provides leadership, technical expertise, and innovative solutions to support the City's departments in delivering efficient, reliable, and secure technology services. By leveraging advancements in data, voice, and video technologies, ITSD enhances operational effectiveness, fosters digital transformation, and ensures seamless access to public services.

Core Services

Information Technology Services Department (ITSD) is a strategic partner for all City departments, delivering comprehensive IT solutions in the following key areas:

- **Enterprise Applications and Enhancements** – Managing, developing, and optimizing citywide software applications to improve service delivery and internal efficiencies.
- **Geographic Information Systems (GIS) Administration** – Integrating geospatial technologies to enhance data visualization, mapping, and analytics for city planning and public services.
- **Government and Education Access Television (BTV)** – Operating the City's public access television channel to broadcast government meetings, educational content, and community programs that enhance civic engagement.
- **Network Operations** – Ensuring the security, reliability, and performance of the City's IT infrastructure, including server maintenance, network management, and cybersecurity initiatives.
- **Technical and Service Support** – Offering end-user support, hardware and software management, and IT helpdesk services to ensure operational continuity.
- **Telecommunications** – Providing planning, billing, and technical support for the City's telephone and communication systems.

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

2025 Work Plan

- Implementation of the Workday Employee Resource Management System.
- Implementation of the Microsoft Teams based phone system.
- Replacement of the Eden utility billing system.
- GIS System modernization, rebuilding staff and public applications such as CityIQ and Utility Lookup.
- OnBase records management solutions: Contracts Solution, Agenda process improvements, Policy management & tracking, Staff forms migration.
- Implementation of a new Information Technology System Management (ITSM) platform.
- Training all city staff on OneDrive and migrating department files to OneDrive cloud storage.
- Public web site and services accessibility compliance.
- Mitigation planning for mission essential systems based on disaster recovery plan.

Significant Changes to 2025 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, system resiliency, project management and process improvement. It funds staffing backfill and implementation for two significant city-wide technology initiatives with the Workday Employee Resource Management System and Microsoft Teams phone system projects.

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](#). 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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
CHARGES FOR GOODS AND SERVICES	3,568,741	4,107,684	8,507,820	8,837,558	12,057,279
LICENSES AND PERMITS	259,105	308,856	239,550	253,502	275,000
MISCELLANEOUS REVENUE	101,374	91,505	54,067	63,293	85,000
OTHER FINANCING SOURCES	350,000	2,476,116	-	-	500,000
TOTAL REVENUE	4,279,219	6,984,161	8,801,437	9,154,353	12,917,279
NON-EXPENDITURES	4,720	2,115,835	4,720	4,720	503,054
SALARIES AND WAGES	2,345,422	2,429,864	2,770,076	3,258,629	3,808,304
PERSONNEL BENEFITS	972,355	996,074	1,144,180	1,261,715	1,428,682
SUPPLIES	1,074,607	1,514,043	1,270,460	662,403	1,492,402
OTHER SERVICES AND CHARGES	1,953,325	2,275,700	2,826,633	4,052,308	2,997,830
CAPITAL OUTLAYS	25,781	260,812	-	-	75,000
TOTAL EXPENDITURE	6,376,209	9,592,328	8,016,069	9,239,774	10,305,272

Department Budgets

IT Services - Operating Information Technology Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	2,188	2,188	4,549	4,549	502,943
NON-EXPENDITURES	2,188	2,188	4,549	4,549	502,943
SALARIES AND WAGES	227,825	195,218	2,417,272	2,791,129	3,435,454
OVERTIME AND HAZARD DUTY	-	-	15,663	15,005	10,330
SALARIES AND WAGES	227,825	195,218	2,432,935	2,806,135	3,445,784
PERSONNEL BENEFITS	97,171	83,695	995,501	1,076,020	1,287,597
PERSONNEL BENEFITS	97,171	83,695	995,501	1,076,020	1,287,597
OFFICE AND OPERATING SUPPLIES	113	185	8,036	35,022	26,268
FUEL CONSUMED	-	-	-	-	467
SMALL TOOLS AND MINOR EQUIPMENT	501	1,989	16,120	20,287	9,000
SUPPLIES	614	2,174	24,156	55,309	35,735
PROFESSIONAL SERVICES	9,384	10,447	239,037	305,698	468,430
COMMUNICATION	879	2,149	13,153	17,733	26,215
TRAVEL	-	5,491	27,125	15,997	22,450
TAXES & OPERATING ASSESSMENTS	11	20	-	-	-
OPERATING RENTALS AND LEASES	863	863	347,418	355,842	497,008
INSURANCE	-	-	24,834	40,565	25,109
UTILITY SERVICE	-	138	4,776	4,546	26,695
REPAIRS & MAINTENANCE	-	-	16,062	42,407	1,000
MISCELLANEOUS	1,322	2,899	34,884	58,510	47,850
OTHER SERVICES AND CHARGES	12,458	22,008	707,290	841,298	1,114,757
TOTAL EXPENDITURE	340,256	305,283	4,164,432	4,783,311	6,386,816

IT Services - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-253 ITSD Services	2,911,043	3,335,093	-	-	-
General Fund	2,911,043	3,335,093	-	-	-
162-254 Public Education and Governme	272,018	288,951	292,976	324,307	306,278
Publ Educ & Gov Acc TV	272,018	288,951	292,976	324,307	306,278
163-251 Equipment/PEG	40,612	165,246	45,240	27,432	148,000
Restricted Equipment/PEG	40,612	165,246	45,240	27,432	148,000
540-255 Telecommunication	489,840	496,869	585,834	639,433	602,917
Tech and Telecom	489,840	496,869	585,834	639,433	602,917
541-252 Technology Replacements	509,838	3,005,811	-	-	-
Technology Repl and Reserve	509,838	3,005,811	-	-	-
542-252 Technology Replacements	-	-	595,513	382,291	36,755
542-258 Computer Infrastructure Replac	1,812,602	1,995,075	2,332,074	3,083,001	2,824,506
Computer Infrastructure Replacement	1,812,602	1,995,075	2,927,587	3,465,292	2,861,261
543-253 ITSD Services	-	138	3,799,212	4,287,968	5,858,280
543-257 GIS Administration	340,256	305,145	365,219	495,342	528,536
Information Technology	340,256	305,283	4,164,432	4,783,311	6,386,816
TOTAL EXPENDITURE	6,376,209	9,592,328	8,016,069	9,239,774	10,305,272

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.

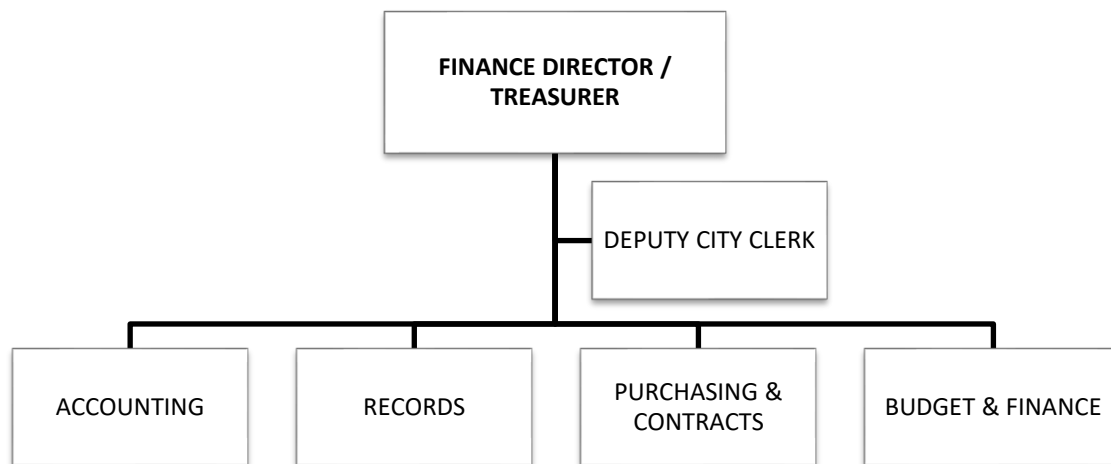
The Telecommunication group provides billing, planning, and technical support for the City's telephone systems.

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 residents,
including resident access to public records.

Description of Services

The Finance Department provides financial services to Bellingham residents and City departments, including utility billing and collection, accounts payable, fund accounting, internal financial controls, budgeting, financial reporting, records management, as well as purchasing and contracts. 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.

2025 Work Plan

- 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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
CHARGES FOR GOODS AND SERVICES	1,473,341	1,473,341	2,647,448	2,647,440	2,944,434
MISCELLANEOUS REVENUE	743,992	618,451	636,386	488,180	479,360
NON REVENUES	1,371,759	1,499,681	1,637,602	1,780,146	1,967,690
OTHER FINANCING SOURCES	1,931,489	1,930,424	1,739,458	1,485,825	1,201,069
TOTAL REVENUE	5,520,581	5,521,897	6,660,894	6,401,592	6,592,553
NON-EXPENDITURES	11,544	11,544	11,544	11,544	6,607,469
SALARIES AND WAGES	1,262,044	1,457,460	2,269,077	2,077,982	2,231,597
PERSONNEL BENEFITS	607,471	655,044	1,035,798	898,434	889,220
SUPPLIES	13,565	12,967	162,777	65,714	23,844
OTHER SERVICES AND CHARGES	369,325	431,468	872,105	748,408	768,055
DEBT SERVICE PRINCIPAL	2,670,486	2,835,232	2,822,287	3,037,532	3,150,000
DEBT SERVICE INTEREST/COSTS	701,073	609,490	512,131	408,356	298,119
TOTAL EXPENDITURE	5,635,508	6,013,206	7,685,719	7,247,969	13,968,303

Department Budgets

Finance Department - Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	11,544	11,544	11,544	11,544	7,469
NON-EXPENDITURES	11,544	11,544	11,544	11,544	7,469
SALARIES AND WAGES	1,261,228	1,456,263	2,258,635	2,077,094	2,231,597
OVERTIME AND HAZARD DUTY	-	-	277	-	-
SALARIES AND WAGES	1,261,228	1,456,263	2,258,912	2,077,094	2,231,597
PERSONNEL BENEFITS	607,135	654,542	1,031,757	898,089	889,220
PERSONNEL BENEFITS	607,135	654,542	1,031,757	898,089	889,220
OFFICE AND OPERATING SUPPLIES	4,247	7,608	9,230	8,588	16,920
SMALL TOOLS AND MINOR EQUIPMENT	9,318	5,359	151,734	56,344	5,124
FUEL CONSUMED	-	-	1,813	782	1,800
SUPPLIES	13,565	12,967	162,777	65,714	23,844
PROFESSIONAL SERVICES	216,295	243,616	359,148	423,707	403,502
TRAVEL	-	2,742	17,280	8,207	7,250
REPAIRS & MAINTENANCE	8,104	13,652	16,555	68,073	42,326
MISCELLANEOUS	10,258	14,239	29,809	28,810	13,091
COMMUNICATION	14,385	20,200	(5,684)	42,508	79,595
INSURANCE	11,215	19,118	18,774	30,666	28,927
OPERATING RENTALS AND LEASES	109,068	113,522	135,703	142,045	179,264
UTILITY SERVICE	-	-	-	-	14,100
TAXES & OPERATING ASSESSMENTS	-	-	0	12	-
OTHER SERVICES AND CHARGES	369,325	427,089	571,584	744,029	768,055
TOTAL EXPENDITURE	2,262,796	2,562,406	4,036,575	3,796,470	3,920,185

Finance Department - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-211 Finance Administration	450,271	469,675	676,053	670,224	666,015
001-213 Finance Services	1,741,836	2,043,427	2,389,681	2,274,369	2,279,289
001-214 Records, Microfilm & Mail Room	70,689	49,304	144,255	144,364	200,242
001-215 Purchasing	-	-	826,586	707,513	774,639
001-911 Debt Service Administration	-	96	-	-	-
General Fund	2,262,796	2,562,502	4,036,575	3,796,470	3,920,185
224-911 Debt Service Administration	278,481	279,988	281,303	287,111	790,700
225-911 Debt Service Administration	763,138	788,938	812,738	844,538	868,500
226-911 Debt Service Administration	-	-	-	-	6,100,000
227-911 Debt Service Administration	1,050,300	1,101,900	1,161,250	1,203,650	1,287,850
228-911 Debt Service Administration	660,400	658,600	621,400	654,750	655,200
235-911 Debt Service Administration	619,241	615,201	457,727	455,839	345,869
Governmental Debt Service	3,371,559	3,444,626	3,334,417	3,445,888	10,048,119
TOTAL EXPENDITURE	5,634,355	6,007,128	7,370,992	7,242,358	13,968,303

Group Descriptions

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

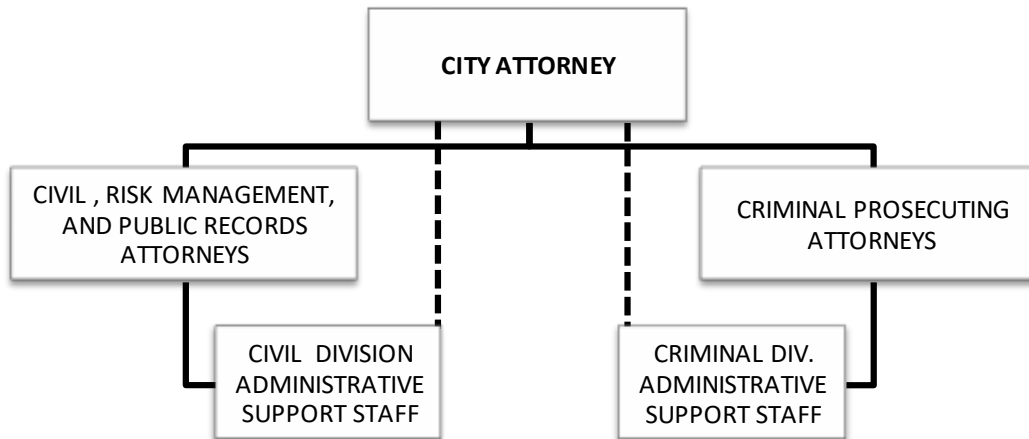
The Finance Services group includes Utility billing and collection, business licensing and taxes, cash management, investing, accounting, and budgeting functions.

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.

2025 Work Plan

- Implement paperless case management and discovery system in Prosecutor's Office
- Participate in Municipal Court's launch of its Community Court and continue our support for Law Enforcement Assisted Diversion (LEAD) and Mental Health Court
- Transfer public records officer responsibilities to Clerk's Office in Finance Department
- Defend the City in multiple COVID-19 vaccine mandate lawsuits and other tort cases
- Represent City in Nooksack Adjudication lawsuit involving City's water rights
- Update City's purchasing policies
- Advise on the City's Comprehensive Plan Update

Significant Changes to 2025 Budget

- Adds utility-funded Civil Attorney (not funded by Legal Department)
- Adds partially grant-funded Prosecutor to support Community Court
- Adds case management and discovery software to Prosecutor's Office

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
INTERGOVERNMENTAL REVENUE	-	9,943	9,942	10,979	12,129
CHARGES FOR GOODS AND SERVICES	2,367,008	3,367,050	3,273,386	4,804,306	3,658,778
FINES AND PENALTIES	3,291	1,833	644	835	35,646
MISCELLANEOUS REVENUE	82				-
OTHER FINANCING SOURCES			645,126		-
TOTAL REVENUE	2,370,380	3,378,826	3,929,097	4,816,120	3,706,553
NON-EXPENDITURES	4,601	4,601	4,601	4,601	2,977
SALARIES AND WAGES	1,291,850	1,478,619	1,631,511	1,750,887	1,971,367
PERSONNEL BENEFITS	553,326	625,440	659,190	631,375	680,854
SUPPLIES	10,552	14,830	15,175	8,481	20,523
OTHER SERVICES AND CHARGES	2,414,188	2,972,476	3,314,929	2,687,753	2,920,050
TOTAL EXPENDITURE	4,274,517	5,095,967	5,625,407	5,083,098	5,595,772

Legal Department - Operating General Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	4,601	4,601	4,601	4,601	2,977
NON-EXPENDITURES	4,601	4,601	4,601	4,601	2,977
SALARIES AND WAGES	1,132,778	1,318,682	1,458,388	1,562,272	1,770,396
OVERTIME AND HAZARD DUTY	-	-	-	30	-
SALARIES AND WAGES	1,132,778	1,318,682	1,458,388	1,562,302	1,770,396
PERSONNEL BENEFITS	479,870	554,125	583,657	561,199	610,903
PERSONNEL BENEFITS	479,870	554,125	583,657	561,199	610,903
OFFICE AND OPERATING SUPPLIES	7,630	5,312	11,247	4,084	15,701
SMALL TOOLS AND MINOR EQUIPMENT	661	4,561	2,154	2,687	1,575
SUPPLIES	8,291	9,873	13,401	6,771	17,276
PROFESSIONAL SERVICES	201,587	403,193	116,675	150,494	108,626
COMMUNICATION	9,240	12,862	7,731	8,823	10,265
TRAVEL	377	7,260	237	4,273	6,111
OPERATING RENTALS AND LEASES	80,582	82,897	83,188	88,102	108,556
INSURANCE	43,858	73,848	61,815	100,971	75,276
REPAIRS & MAINTENANCE	471	425	491	627	954
UTILITY SERVICE	-	-	-	-	10,780
MISCELLANEOUS	5,863	8,246	6,231	7,477	13,473
OTHER SERVICES AND CHARGES	341,978	588,730	276,368	360,769	334,040

Department Budgets

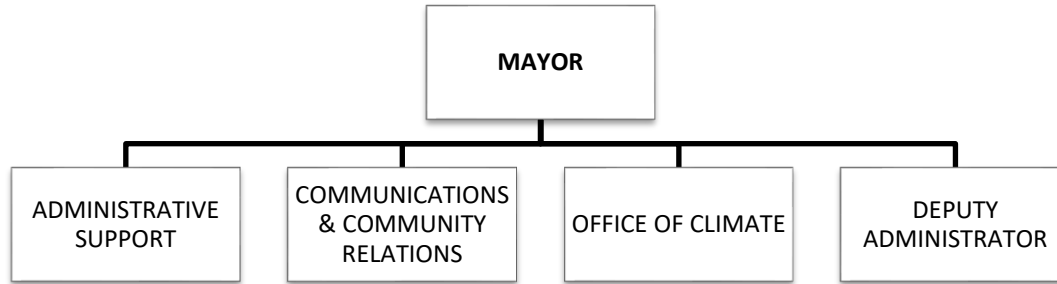
Legal Department - Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-261 Legal Services	1,947,496	2,442,265	2,304,121	2,442,890	2,703,948
001-263 Claims, Litigation & Insurance	20,023	33,747	32,295	52,752	31,645
General Fund	1,967,519	2,476,012	2,336,416	2,495,642	2,735,593
136-261 Legal Services	-	-	11,488	60,154	104,475
136-263 Claims, Litigation & Insurance	-	-	325,000	-	-
Environmental Remediation	-	-	336,488	60,154	104,475
550-263 Claims, Litigation & Insurance	2,306,998	2,619,955	2,952,504	2,527,303	2,755,704
Claims, Litigation & Prop Loss	2,306,998	2,619,955	2,952,504	2,527,303	2,755,704
TOTAL EXPENDITURE	4,274,517	5,095,967	5,625,407	5,083,098	5,595,772

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 residents 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 resident 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.

2025 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.

Department Budgets

Significant Changes to 2025 Budget

The Mayor's office has taken on management of Public Safety Sales Tax Fund.

Budget Summary

The Mayor's office operates out of the General Fund and Public Safety Sales Tax Fund.

Executive Department - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
CHARGES FOR GOODS AND SERVICES	569,209	569,209	514,512	514,512	871,582
MISCELLANEOUS REVENUE	-	-	-	64	-
INTERGOVERNMENTAL REVENUE	-	-	131,799	8,000	815,000
TOTAL REVENUE	569,209	569,209	646,310	522,575	1,686,582
NON-EXPENDITURES	11,300	11,300	11,300	11,300	7,311
SALARIES AND WAGES	637,955	696,917	1,001,373	1,147,338	1,618,261
PERSONNEL BENEFITS	258,421	274,772	375,576	395,125	579,523
SUPPLIES	9,841	9,454	13,108	27,490	10,978
OTHER SERVICES AND CHARGES	252,860	438,864	267,090	313,891	3,073,820
TOTAL EXPENDITURE	1,170,376	1,431,306	1,668,446	1,895,144	5,289,894

Executive Department- Operating Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-111 Executive Management	1,170,376	1,431,306	1,668,446	1,865,038	3,661,473
General Fund	1,170,376	1,431,306	1,668,446	1,865,038	3,661,473
120-111 Executive Management				30,106	1,628,421
Public Safety Sales Tax				30,106	1,628,421
TOTAL EXPENDITURE	1,170,376	1,431,306	1,668,446	1,895,144	5,289,894

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 residents 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 residents 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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
CHARGES FOR GOODS AND SERVICES	336,333	336,333	238,096	238,096	349,409
MISCELLANEOUS REVENUE	-	-	1,850	-	-
TOTAL REVENUE	336,333	336,333	239,946	238,096	349,409
NON-EXPENDITURES	3,454	3,454	3,454	3,454	2,235
SALARIES AND WAGES	385,633	421,485	651,791	694,989	813,649
PERSONNEL BENEFITS	172,971	204,281	225,053	239,717	240,555
SUPPLIES	345	6,711	13,557	35,810	3,299
OTHER SERVICES AND CHARGES	93,542	103,777	147,412	165,906	197,286
TOTAL EXPENDITURE	655,945	739,708	1,041,267	1,139,875	1,257,024

Department Budgets

Non-Departmental

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

Budget Summary

Non-Departmental All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TAXES	78,502,159	87,889,271	92,265,035	94,367,254	103,267,078
LICENSES AND PERMITS	790,431	912,907	752,303	787,133	825,000
INTERGOVERNMENTAL REVENUE	2,151,067	1,768,474	1,742,893	2,033,119	1,630,000
NON REVENUES			494,612	497,972	-
CHARGES FOR GOODS AND SERVICES	787,212	591,980	2,150,950	1,152,703	352,656
MISCELLANEOUS REVENUE	100,408	594,841	288,876	1,232,787	-
OTHER FINANCING SOURCES	1,414,073	1,400,000	-	217,556	500,000
TOTAL REVENUE	83,745,350	93,157,473	97,694,669	100,288,524	106,574,734
OTHER SERVICES AND CHARGES	3,281,929	8,356,948	6,647,231	10,289,322	4,127,374
PERSONNEL BENEFITS	1,352	1,968		137	76,453
CAPITAL OUTLAYS	-	670,320	105,231		-
SALARIES AND WAGES	76,073	14,293	350	828	196,483
NON-EXPENDITURES	5,582,980	2,832,588	1,641,829	916,306	699,200
SUPPLIES	9,653	2	622,562		-
DEBT SERVICE PRINCIPAL		1,500,000		180,000	-
TOTAL EXPENDITURE	8,951,988	13,376,118	9,017,202	11,386,594	5,099,510

Non-Departmental Expenditures, Fund Group	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
001-951 Non-Departmental	3,790,295	12,303,867	8,395,802	9,203,164	1,966,916
General Fund	3,790,295	12,303,867	8,395,802	9,203,164	1,966,916
120-951 Non-Departmental	-	-	-	1,528,680	2,477,394
Public Safety Sales Tax	-	-	-	1,528,680	2,477,394
136-951 Non-Departmental	660,400	658,600	621,400	654,750	655,200
Environmental Remediation	660,400	658,600	621,400	654,750	655,200
141-951 Non-Departmental	4,500,893	350,893	-	-	-
1st 1/4% REET	4,500,893	350,893	-	-	-
142-951 Non-Departmental	400	400	-	-	-
2nd 1/4% REET	400	400	-	-	-
224-951 Non-Departmental	-	62,359	-	-	-
2004 Sportsplex Acq. LTGO	-	62,359	-	-	-
TOTAL EXPENDITURE	8,951,988	13,376,118	9,017,202	11,386,594	5,099,510

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.

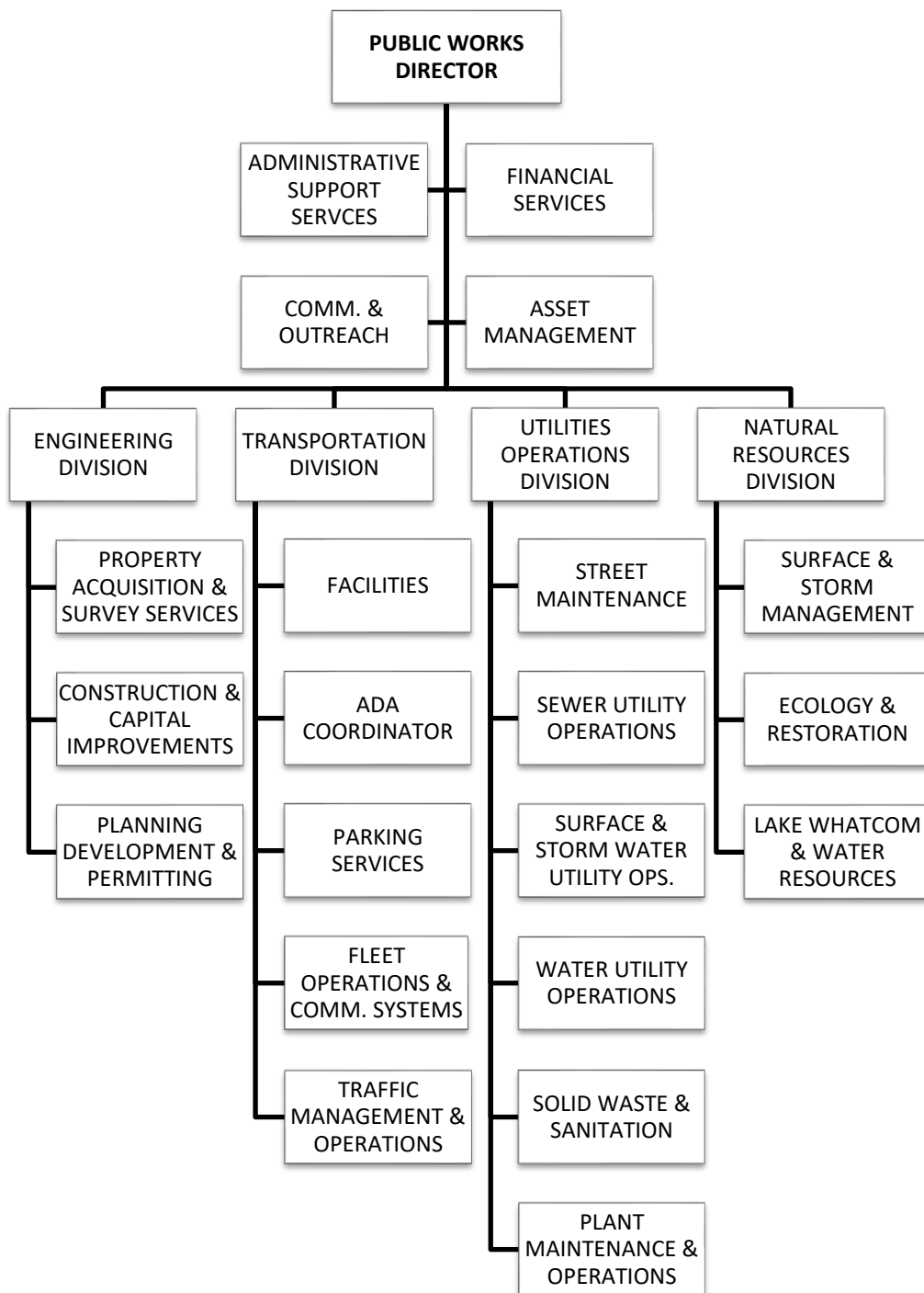
PFD management responsibilities are assigned to a Special Projects Manager in the Planning and Community Development Department. Project management and administrative services provided to the PFD are minimal at this time and are billed to the PFD on an as-needed basis. For more information about the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

Budget Summary

Public Facilities District All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
MISCELLANEOUS REVENUE	5,145	6,906	13,789	17,512	11,400
TAXES	1,933,974	2,155,784	2,298,180	2,232,617	2,267,390
TOTAL REVENUE	1,939,119	2,162,690	2,311,968	2,250,129	2,278,790
OTHER SERVICES AND CHARGES	43,033	39,810	47,775	54,899	196,072
DEBT SERVICE PRINCIPAL	1,501,322	1,633,518	1,775,854	1,922,959	2,115,214
DEBT SERVICE INTEREST/COSTS	468,615	413,462	353,225	279,393	195,109
TOTAL EXPENDITURE	2,012,970	2,086,790	2,176,855	2,257,251	2,506,395

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.

2025 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

Department Budgets

Significant Changes to 2025 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](#).

Public Works - Operating All Funds	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
MISCELLANEOUS REVENUE	1,216,337	606,870	645,466	771,750	498,499
TAXES	20,910,193	20,494,435	22,298,050	21,169,451	18,300,000
LICENSES AND PERMITS	258,357	255,562	196,773	332,727	219,000
OTHER FINANCING SOURCES	58,951,031	3,484,529	1,558,373	26,886,760	9,253,021
CHARGES FOR GOODS AND SERVICES	90,587,032	99,844,761	104,622,411	112,169,338	113,411,250
FINES AND PENALTIES	199,670	291,438	429,592	767,631	638,500
INTERGOVERNMENTAL REVENUE	3,293,768	3,753,939	3,272,820	2,519,867	1,940,000
GAINS LOSSES AND CAPITAL CONTRIB -	88,108	484,870	414,666	358,484	-
NON REVENUES	129,563	133,837	138,252	142,813	147,524
TOTAL REVENUE	175,634,058	129,350,241	133,576,404	165,118,820	144,407,794
OTHER SERVICES AND CHARGES	44,568,632	51,021,049	52,385,368	63,606,629	68,815,700
DEBT SERVICE PRINCIPAL	41,927,686	3,644,589	3,190,367	3,449,757	10,019,902
DEBT SERVICE INTEREST/COSTS	2,669,070	3,022,588	2,965,743	3,794,997	3,818,315
PERSONNEL BENEFITS	8,186,893	8,855,458	9,611,633	9,952,203	11,464,420
CAPITAL OUTLAYS	3,506,925	3,533,756	4,797,824	8,295,979	8,686,395
SUPPLIES	6,981,621	8,066,934	9,286,399	10,395,063	9,271,173
SALARIES AND WAGES	16,684,697	18,284,586	19,987,049	22,990,313	28,065,473
NON-EXPENDITURES	1,610,895	5,094,831	1,871,594	2,915,633	3,413,819
TOTAL EXPENDITURE	126,136,418	101,523,791	104,095,977	125,400,575	143,555,196

Public Works - Operating Fund Expenditures	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
111 - Street	10,589,992	11,768,184	13,042,083	15,912,891	16,604,230
136 - Environmental Remediation	552,199	985,986	879,409	928,171	1,085,088
141 - 1st 1/4% REET	225,000	248,461	0		-
142 - 2nd 1/4% REET		307,682	-		-
161 - Transportation	1,927,559	2,544,097	887,209	2,514,181	2,721,934
410 - Water	19,645,670	20,732,002	21,897,863	23,886,583	27,073,864
411 - Watershed	1,454,164	1,580,981	1,728,868	2,047,942	3,306,746
420 - Wastewater	59,068,783	25,219,690	24,539,088	30,606,562	29,097,332
430 - Storm Surface Water Utility	8,608,120	9,418,623	10,181,158	11,993,599	16,585,609
465 - Parking Services	2,236,232	1,771,407	2,756,553	3,337,807	4,089,783
510 - Fleet Administration	5,356,154	6,066,823	7,832,794	11,028,261	11,064,161
511 - Radio Communications	958,836	1,159,101	1,294,484	1,425,396	2,218,475
520 - Purchasing Material Management	2,530,304	4,906,685	1,516,242	1,415,714	-
530 - Facilities Administration	6,239,094	6,810,601	7,856,339	9,941,401	16,384,226
570 - PW Admin & Engineering	6,738,304	7,437,459	9,683,888	10,362,069	13,323,749
702 - Nat Res Protect & Restore	6,009	566,009			-
TOTAL EXPENDITURE	126,136,418	101,523,791	104,095,977	125,400,575	143,555,196

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 FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
Street					
111-611 Public Works Administration				7,840	13,500
111-628 Natural Resources	461,152	436,106	630,602	553,724	94,358
111-636 Public Works Maintenance Ops	4,752,039	5,616,047	7,243,906	9,283,583	9,292,038
111-638 PW Transportation Management	2,855,750	3,333,061	3,288,125	3,944,579	4,881,737
111-643 Public Works Financial Mgmt	509,021	854,981	646,640	893,734	1,092,224
111-661 Public Works Engineering Svcs	216,051	228,781	115,144	190,217	210,372
111-664 Transportation Capital Imprvmnts	1,795,979	1,299,208	1,117,666	1,039,213	1,020,000
Street Fund	10,589,992	11,768,184	13,042,083	15,912,891	16,604,230
Environmental Remediation Fund	552,199	985,986	879,409	928,171	1,085,088
1st 1/4% REET	225,000	248,461	0		-
2nd 1/4% REET		307,682	-		-
161-638 PW Transportation Management				629,207	500,000
161-643 Public Works Financial Mgmt			200,000	250,000	-
161-661 Public Works Engineering Svcs	88,357	88,357	271,094	290,161	401,934
161-664 Transportation Capital Imprvmnts	1,839,202	2,455,740	416,115	1,344,813	1,820,000
Transportation Fund	1,927,559	2,544,097	887,209	2,514,181	2,721,934
Water					
410-611 Public Works Administration			104,168	120,264	254,500
410-628 Natural Resources	1,707,661	1,705,132	936,049	1,210,496	2,360,603
410-632 PW Treatment Plants Operations	3,432,624	3,569,473	4,050,613	4,269,758	4,801,445
410-634 PW Water/Wastewater Utility Ops	11,484,927	12,323,806	13,485,964	14,550,976	16,687,045
410-643 Public Works Financial Mgmt	1,970,536	2,190,805	1,986,162	2,233,421	2,010,271
410-663 Utilities Capital Improvements	1,049,921	942,786	1,334,906	1,501,667	860,000
410-665 Natural Resources Restoration Proj.					100,000
Water Fund	19,645,670	20,732,002	21,897,863	23,886,583	27,073,864
Watershed					
411-611 Public Works Administration				1,064	10,000
411-628 Natural Resources	324,228	325,186	422,698	644,452	1,690,746
411-668 PW Watershed Acquisition/Mgmt	1,129,936	1,255,795	1,306,169	1,402,426	1,606,000
Watershed Fund	1,454,164	1,580,981	1,728,868	2,047,942	3,306,746
Wastewater					
420-611 Public Works Administration			146	207	7,500
420-628 Natural Resources	286,742	280,257	111,067	116,779	95,500
420-632 PW Treatment Plants Operations	10,547,204	14,452,041	12,160,620	17,367,369	14,084,945
420-634 PW Water/Wastewater Utility Ops	6,494,022	7,018,368	9,057,413	9,655,757	9,991,497
420-643 Public Works Financial Mgmt	41,210,400	2,976,051	2,864,447	3,107,296	3,717,890
420-663 Utilities Capital Improvements	530,414	492,973	345,396	359,154	1,200,000
Wastewater	59,068,783	25,219,690	24,539,088	30,606,562	29,097,332
Storm Surface Water Utility					
430-611 Public Works Administration			72,196	108,376	151,300
430-628 Natural Resources	1,499,402	1,874,516	2,158,593	2,797,621	5,427,345
430-636 Public Works Maintenance Ops	5,316,518	5,896,736	6,169,468	7,105,026	8,051,644
430-643 Public Works Financial Mgmt	741,828	770,783	674,887	760,383	958,623
430-661 Public Works Engineering Svcs	98,072	103,089	108,842	115,041	116,697
430-663 Utilities Capital Improvements	609,436	682,669	12,000	96,454	-
430-665 Natural Resources Restoration Prc	342,864	90,830	985,172	1,010,697	1,880,000
Storm Surface Water Utility	8,608,120	9,418,623	10,181,158	11,993,599	16,585,609
Parking Services	2,236,232	1,771,407	2,756,553	3,337,807	4,089,783
Fleet Administration	5,356,154	6,066,823	7,832,794	11,028,261	11,064,161
Purchasing Material (Closed)	2,530,304	4,906,685	1,516,242	1,415,714	-
Facilities Administration	6,239,094	6,810,601	7,856,339	9,941,401	16,384,226
PW Admin & Engineering	6,738,304	7,437,459	9,683,888	10,362,069	13,323,749
Nat Res Protect & Restore	6,009	566,009			-
TOTAL EXPENDITURE	126,136,418	101,523,791	104,095,977	125,400,575	143,555,196

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

Public Works - Operating Street Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	519,411	865,371	657,030	904,124	1,098,947
NON-EXPENDITURES	519,411	865,371	657,030	904,124	1,098,947
SALARIES AND WAGES	1,696,398	2,033,353	2,206,463	2,818,169	3,225,419
OVERTIME AND HAZARD DUTY	42,730	92,693	41,532	54,930	54,573
SALARIES AND WAGES	1,739,128	2,126,046	2,247,994	2,873,099	3,279,992
PERSONNEL BENEFITS	972,469	1,089,743	1,181,081	1,184,139	1,259,731
PERSONNEL BENEFITS	972,469	1,089,743	1,181,081	1,184,139	1,259,731
OFFICE AND OPERATING SUPPLIES	646,104	1,007,049	1,061,799	1,303,150	1,346,700
SMALL TOOLS AND MINOR EQUIPMENT	39,135	107,213	68,326	53,046	77,000
FUEL CONSUMED	41,501	85,311	90,943	76,885	95,500
INTER FUND BILLING		(1,349)	(2,536)	(24,816)	-
SUPPLIES	726,739	1,198,224	1,218,532	1,408,264	1,519,200
PROFESSIONAL SERVICES	3,392,559	3,259,700	2,885,453	3,470,213	2,942,337
COMMUNICATION	7,545	7,215	11,173	11,128	68,485
TRAVEL	187	6,849	10,872	7,491	24,500
TAXES & OPERATING ASSESSMENTS	193	222	240	193	-
OPERATING RENTALS AND LEASES	281,873	400,090	818,718	896,795	868,120
INSURANCE	80,165	133,984	97,245	158,844	93,420
UTILITY SERVICE	1,320,206	650,322	534,722	592,096	665,000
REPAIRS & MAINTENANCE	1,165,040	1,826,642	3,173,223	4,424,300	4,666,000
MISCELLANEOUS	63,324	144,704	168,426	(135,692)	118,500
OTHER SERVICES AND CHARGES	6,311,093	6,429,729	7,700,071	9,425,368	9,446,361
OTHER IMPROVEMENTS	321,152	-			-
MACHINERY AND EQUIPMENT		59,072	37,375	117,897	-
CAPITAL OUTLAYS	321,152	59,072	37,375	117,897	-
TOTAL EXPENDITURE	10,589,992	11,768,184	13,042,083	15,912,891	16,604,230

Department Budgets

Public Works - Operating Water/Watershed Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	182,627	407,604	306,987	555,969	751,437
NON-EXPENDITURES	182,627	407,604	306,987	555,969	751,437
SALARIES AND WAGES	3,128,422	3,304,559	3,266,635	3,605,349	4,664,609
OVERTIME AND HAZARD DUTY	108,448	162,688	157,457	163,774	134,945
SALARIES AND WAGES	3,236,869	3,467,248	3,424,092	3,769,123	4,799,554
PERSONNEL BENEFITS	1,554,928	1,642,698	1,643,122	1,612,035	1,972,238
PERSONNEL BENEFITS	1,554,928	1,642,698	1,643,122	1,612,035	1,972,238
OFFICE AND OPERATING SUPPLIES	1,677,118	1,710,655	1,936,285	2,050,024	2,375,005
FUEL CONSUMED	66,186	92,741	108,077	98,526	110,200
SMALL TOOLS AND MINOR EQUIPMENT	34,778	79,008	72,823	68,808	86,866
INTER FUND BILLING		(22,779)	(11,644)	(8,937)	-
SUPPLIES	1,778,082	1,859,625	2,105,542	2,208,422	2,572,071
PROFESSIONAL SERVICES	3,418,891	3,489,250	4,561,084	4,851,802	5,916,185
COMMUNICATION	55,241	60,073	62,032	102,130	178,448
TRAVEL	4,423	13,136	10,497	11,752	36,500
TAXES & OPERATING ASSESSMENTS	6,427,183	7,109,341	7,305,644	7,783,562	9,228,556
REPAIRS & MAINTENANCE	253,911	346,128	442,064	575,255	793,000
OPERATING RENTALS AND LEASES	436,297	403,137	578,942	814,136	944,015
INSURANCE	184,856	308,469	238,996	390,386	215,091
UTILITY SERVICE	584,118	610,808	592,248	564,171	677,000
MISCELLANEOUS	929,614	804,413	619,450	745,804	1,032,600
OTHER SERVICES AND CHARGES	12,294,534	13,144,755	14,410,957	15,838,999	19,021,395
MACHINERY AND EQUIPMENT	-	-	49,001	31,699	-
OTHER IMPROVEMENTS	257,031	-	-	-	-
CONSTRUCTION OF FIXED ASSETS	-	-	-	232,973	-
CAPITAL OUTLAYS	257,031	-	49,001	264,671	-
OTHER NOTES	817,090	817,090	714,807	714,807	714,807
REVENUE BONDS	766,000	783,000	805,000	826,000	427,000
DEBT SERVICE PRINCIPAL	1,583,090	1,600,090	1,519,807	1,540,807	1,141,807
INTEREST ON LT EXTERNAL DEBT	211,128	189,190	166,706	143,991	122,109
DEBT REGISTRATION COSTS	45	25	16	9	-
OTHER INTEREST AND DEBT SVC COSTS	1,500	1,750	500	500	-
DEBT SERVICE INTEREST/COSTS	212,673	190,965	167,222	144,499	122,109
TOTAL EXPENDITURE	21,099,834	22,312,983	23,626,730	25,934,525	30,380,610

Public Works - Operating Wastewater Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	180,825	405,802	305,185	554,167	750,271
NON-EXPENDITURES	180,825	405,802	305,185	554,167	750,271
SALARIES AND WAGES	3,026,527	3,289,347	3,638,627	3,891,614	4,326,558
OVERTIME AND HAZARD DUTY	172,691	245,735	290,359	317,721	252,055
SALARIES AND WAGES	3,199,218	3,535,082	3,928,985	4,209,335	4,578,613
PERSONNEL BENEFITS	1,511,811	1,643,867	1,821,225	1,777,071	1,840,293
PERSONNEL BENEFITS	1,511,811	1,643,867	1,821,225	1,777,071	1,840,293
OFFICE AND OPERATING SUPPLIES	1,361,991	1,389,697	2,041,191	2,049,358	1,883,920
FUEL CONSUMED	54,339	75,793	79,518	70,959	107,650
SMALL TOOLS AND MINOR EQUIPMENT	154,533	163,798	178,193	138,504	204,866
INTER FUND BILLING		23,785	7,005	1,807	-
SUPPLIES	1,570,863	1,653,072	2,305,906	2,260,628	2,196,436
PROFESSIONAL SERVICES	4,707,335	6,299,199	4,485,786	5,084,755	5,915,531
COMMUNICATION	29,023	25,223	29,429	73,065	152,350
TRAVEL	(140)	22,684	21,470	24,004	24,600
TAXES & OPERATING ASSESSMENTS	3,651,189	4,060,269	4,104,782	4,467,002	4,635,000
OPERATING RENTALS AND LEASES	357,416	349,855	407,213	529,672	553,222
INSURANCE	64,714	108,233	101,235	165,362	109,241
UTILITY SERVICE	1,518,920	1,857,891	1,664,837	1,855,167	2,491,000
REPAIRS & MAINTENANCE	734,823	2,311,026	2,308,800	6,331,399	2,449,500
MISCELLANEOUS	337,259	371,187	430,769	481,504	429,740
OTHER SERVICES AND CHARGES	11,400,541	15,405,566	13,554,319	19,011,931	16,760,185
MACHINERY AND EQUIPMENT	-	-	58,154	234,249	-
OTHER IMPROVEMENTS	169,898	-	-	-	-
CAPITAL OUTLAYS	169,898	-	58,154	234,249	-
REVENUE BONDS	39,408,613	710,000	715,000	725,000	1,165,000
OTHER NOTES		23,565	20,373	20,681	20,993
DEBT SERVICE PRINCIPAL	39,408,613	733,565	735,373	745,681	1,185,993
INTEREST ON LT EXTERNAL DEBT	1,454,275	1,840,911	1,828,757	1,812,309	1,785,541
DEBT ISSUE COSTS	169,894	-	-	-	-
DEBT REGISTRATION COSTS	845	575	684	691	-
OTHER INTEREST AND DEBT SVC COSTS	2,000	1,250	500	500	-
DEBT SERVICE INTEREST/COSTS	1,627,014	1,842,736	1,829,941	1,813,500	1,785,541
TOTAL EXPENDITURE	59,068,783	25,219,690	24,539,088	30,606,562	29,097,332

Department Budgets

Public Works - Operating Storm & Surface Water Fund	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
TRANSFERS OUT	176,736	401,713	301,096	550,078	747,625
NON-EXPENDITURES	176,736	401,713	301,096	550,078	747,625
SALARIES AND WAGES	1,870,550	1,976,346	1,979,861	2,370,825	3,275,778
OVERTIME AND HAZARD DUTY	37,126	34,946	14,389	22,799	-
SALARIES AND WAGES	1,907,676	2,011,292	1,994,250	2,393,624	3,275,778
PERSONNEL BENEFITS	955,768	1,034,189	1,027,484	1,157,425	1,428,783
PERSONNEL BENEFITS	955,768	1,034,189	1,027,484	1,157,425	1,428,783
OFFICE AND OPERATING SUPPLIES	209,666	135,929	323,890	498,569	258,250
FUEL CONSUMED	86,667	108,178	109,737	110,220	147,000
SMALL TOOLS AND MINOR EQUIPMENT	25,123	16,846	61,755	43,966	69,666
INTER FUND BILLING	-	6	(330)	(7,168)	-
SUPPLIES	321,457	260,959	495,052	645,587	474,916
PROFESSIONAL SERVICES	1,912,549	2,129,943	2,936,979	3,327,936	4,796,710
COMMUNICATION	16,698	18,532	20,042	62,511	39,995
TRAVEL	-	1,790	6,667	17,054	11,400
TAXES & OPERATING ASSESSMENTS	1,281,538	1,667,164	1,629,041	1,670,148	1,915,000
OPERATING RENTALS AND LEASES	608,719	584,245	512,197	846,930	1,236,276
INSURANCE	42,719	71,574	68,368	111,675	61,463
REPAIRS & MAINTENANCE	445,521	104,557	144,904	385,129	456,200
MISCELLANEOUS	172,970	306,658	630,792	576,714	289,100
UTILITY SERVICE	23,941	38,718	14,139	13,572	17,700
OTHER SERVICES AND CHARGES	4,504,655	4,923,182	5,963,129	7,011,670	8,823,844
MACHINERY AND EQUIPMENT	-	16,505	24,394	22,948	-
LAND	-	-	-	-	1,622,395
CAPITAL OUTLAYS		16,505	24,394	22,948	1,622,395
OTHER NOTES	675,983	700,934	295,187	153,270	157,102
DEBT SERVICE PRINCIPAL	675,983	700,934	295,187	153,270	157,102
DEBT ISSUE COSTS	-	-	-	-	-
INTEREST ON LT EXTERNAL DEBT	65,844	69,849	80,567	58,998	55,166
DEBT SERVICE INTEREST/COSTS	65,844	69,849	80,567	58,998	55,166
TOTAL EXPENDITURE	8,608,120	9,418,623	10,181,158	11,993,599	16,585,609

Public Works - All Funds Group Expenditures	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ADOPTED FY2025
611 - Public Works Administration	2,380,361	2,652,544	4,298,176	4,828,228	5,751,425
628 - Natural Resources	4,542,215	5,072,066	4,741,234	5,749,932	10,126,523
632 - PW Treatment Plants Operations	13,999,028	19,816,425	17,175,846	21,637,127	18,886,390
634 - PW Water/Wastewater Utility Ops	17,978,949	19,342,174	22,827,830	24,710,187	26,678,542
636 - Public Works Maintenance Ops	10,319,486	12,138,640	14,076,750	17,083,972	18,151,227
638 - PW Transportation Management	6,009,411	6,242,009	7,328,290	9,272,194	11,575,495
642 - Purchasing and Material Mgmt Op	2,530,304	4,906,685	1,516,242	1,415,714	-
643 - Public Works Financial Mgmt	45,122,793	8,549,628	7,568,570	9,701,254	10,764,429
644 - PW Asset Management	1,277,997	1,421,042	1,152,561	1,202,919	1,220,600
645 - Public Works Fleet Operations	5,295,547	5,967,625	7,834,088	11,105,992	11,064,161
646 - Public Works Facilities Ops	4,756,359	5,043,701	6,242,980	7,014,797	6,933,076
647 - PW Solid Waste Remediation	1,060,591	1,180,016	816,800	1,238,886	31,270,043
648 - Facilities Capital Maintenance	5,589,923	18,566,523	3,782,754	13,774,843	4,580,000
649 - QECB Bond	332,530	332,030	331,580	331,580	6,405,078
661 - Public Works Engineering Svcs	3,482,425	3,780,191	4,486,990	4,767,072	7,068,055
663 - Utilities Capital Improvements	12,960,748	12,054,143	14,084,983	20,443,116	46,767,000
664 - Transportation Capital Improvement	14,654,066	8,451,830	12,383,790	31,251,396	22,846,000
665 - Natural Resources Restoration Project	2,166,374	4,060,399	6,260,675	3,649,907	10,433,212
668 - PW Watershed Acquisition/Mgmt	1,917,167	2,905,660	5,618,390	4,817,026	9,606,000
671 - Commercial Leasing	111,175	95,875	80,667	162,021	174,152
TOTAL EXPENDITURE	156,487,449	142,579,204	142,609,197	194,158,163	260,301,408

Group Descriptions

Public Works Administration (611) 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. Warehouse operation and overhead is also in this group.

The Natural Resources (628) group provides Stormwater utility development and planning, water monitoring, the Aquatic Invasive Species prevention program, environmental restoration project planning, and maintenance of Watershed properties and other City properties to mitigate pollution from surface water. 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 (632) accounts for operation of both the water and wastewater treatment plants. This group is funded primarily by the Water and Wastewater funds.

The Public Works Water / Wastewater Utility (634) Operations group maintains the water distribution and sewer collection systems and meter reading. This group is funded by the Water and Wastewater funds.

The Public Works Maintenance Operations group (636) 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, Stormwater and Environmental Funds.

Department Budgets

The Public Works Transportation Management (638) 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 (643) group is used to track most interfund transfers and debt service payments for the department.

The Asset Management (644) 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 (645) group manages fleet replacement funding, acquisition and maintenance of vehicles and equipment across the department.

The Facilities (646) 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 (647) group accounts for large projects managed by PW Engineering that qualify for use of the Environmental Remediation Fund.

The Facilities Capital Maintenance (648) group will have minimal or no use after bond funded construction at the Pacific Street Operations Center is completed.

The QEC Bond group (649) was formed in 2011 to account for citywide upgrades to heating and ventilation systems that are being paid for by Qualified Energy Conservation Bonds ends after 2025.

Public Works Engineering Services (661) 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 (663) group accounts for the cost of the capital construction projects for the Water, Sewer and Storm Water Utilities.

The Transportation Capital Improvements (664) 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.

The Natural Resources Restoration Projects (665) 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 (668) group handles watershed property acquisitions and accounts for taxes on the fund.

The Commercial Leasing (671) 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.

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2025 Capital Budget and 2026-2030 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 2025 capital expenditures for City Council adoption and an estimate of future capital needs for 2026-2030 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 2025 budget cycle are authorized by Council with budget adoption. Projects identified for the remaining five 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 project 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 from an accounting perspective, in the sense that project costs are not always depreciable over time.

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

Capital Facilities Plan Process

The CFP is updated 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	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
Office of The Mayor	100,000	-	-	-	-	-
Information Tech. (ITSD)	3,164,000	2,530,000	1,725,000	975,000	975,000	975,000
Parks & Recreation	21,970,671	9,465,000	14,350,000	6,900,000	8,450,000	8,300,000
Police	-	-	-	-	-	-
PW Facilities	4,580,000	11,300,000	900,000	400,000	400,000	400,000
PW Natural Resources	2,855,383	3,430,757	5,450,000	-	1,110,000	-
PW Remediation	5,500,000	4,000,000	(1,000,000)	-	-	-
PW Transportation	15,936,000	15,388,800	9,900,000	21,750,000	11,900,000	13,450,000
PW Watershed Acquisition	8,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
PW Water & Sewer	45,427,000	7,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Non-Departmental	60,000	5,000,000	-	-	-	-
Grants & Other Revenue Funding	49,347,829	41,163,645	4,750,000	-	6,290,000	-
Total	156,940,883	102,278,202	45,075,000	39,025,000	38,125,000	32,125,000

Capital Summary by Fund

Fund	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
001 - General Fund	160,000	4,500,000	-	-	-	-
111 - Street	6,731,000	2,437,000	2,800,000	12,800,000	3,100,000	3,300,000
136 - Environmental Remediation	5,500,000	4,000,000	7,000,000	-	-	-
141 - 1st 1/4% REET	4,755,000	11,875,000	900,000	400,000	400,000	400,000
142 - 2nd 1/4% REET	2,055,671	1,866,800	500,000	1,700,000	250,000	250,000
161 - Transportation	9,575,000	9,880,000	6,850,000	7,500,000	8,550,000	9,900,000
173 - Greenways	14,655,000	5,100,000	3,350,000	2,750,000	5,250,000	5,000,000
177 - Park Impact	4,935,000	3,655,000	1,250,000	2,400,000	3,200,000	3,300,000
301 - What-Comm Facility Construction	-	-	-	-	-	-
410 - Water	6,856,667	5,060,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed	8,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater	37,937,667	3,530,000	3,000,000	3,000,000	3,000,000	3,000,000
430 - Storm Surface Water Utility	3,268,050	3,430,757	5,450,000	-	1,110,000	-
456 - Cemetery	250,000	-	-	-	-	-
460 - Golf Course	250,000	250,000	1,500,000	1,500,000	-	-
542 - Computer Infra. Replacement	2,664,000	2,530,000	1,725,000	975,000	975,000	975,000
Grants & Other Revenue Funding	49,347,829	41,163,645	4,750,000	-	6,290,000	-
Total	156,940,883	102,278,202	45,075,000	39,025,000	38,125,000	32,125,000

Capital Projects

Office of The Mayor

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
EF185 - Executive Office Remodel	100,000	-	-	-	-	-
001 - General Fund	100,000	-	-	-	-	-
Total	100,000	-	-	-	-	-

Police Department (Dispatch)

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
EF183 - New What-Comm Building	12,000,000	-	-	-	-	-
301 - What-Comm Facility Construction	12,000,000	-	-	-	-	-
Total	12,000,000	-	-	-	-	-

Information Technology Services Department

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
TSHCM - HRIS System RFP Development and Selection	1,200,000	1,300,000	750,000	-	-	-
542 - Computer Infra. Replacement	1,200,000	1,300,000	750,000	-	-	-
TSHPC - High Priority Apps, Projects & Contingency	530,000	450,000	450,000	450,000	450,000	450,000
542 - Computer Infra. Replacement	530,000	450,000	450,000	450,000	450,000	450,000
TSNIR - Annual Network Infrastructure Replacement	400,000	380,000	375,000	375,000	375,000	375,000
542 - Computer Infra. Replacement	400,000	380,000	375,000	375,000	375,000	375,000
TSUBS - Eden Replacement	500,000	-	-	-	-	-
430 - Storm Surface Water Utility	166,667	-	-	-	-	-
410 - Water	166,667	-	-	-	-	-
420 - Wastewater	166,667	-	-	-	-	-
TSMES - Mission essential systems study	100,000	100,000	-	-	-	-
542 - Computer Infra. Replacement	100,000	100,000	-	-	-	-
TSMPR - Mitel Phone Replacement to Microsoft Teams	250,000	150,000	-	-	-	-
542 - Computer Infra. Replacement	250,000	150,000	-	-	-	-
TSPTT - Priority Technology Training	184,000	150,000	150,000	150,000	150,000	150,000
542 - Computer Infra. Replacement	184,000	150,000	150,000	150,000	150,000	150,000
Total	3,164,000	2,530,000	1,725,000	975,000	975,000	975,000

Parks and Recreation Department

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
P0022 - South State Street Manufactured Gas Plant - Clean Up	-	-	8,000,000	-	-	-
136 - Environmental Remediation	-	-	8,000,000	-	-	-
P0088 - Boulevard Park Shoreline Improvement	600,000	-	-	-	-	-
173 - Greenways	600,000	-	-	-	-	-
P0093 - Sunset Pond Loop Trail	3,500,000	-	-	-	-	-
177 - Park Impact	2,000,000	-	-	-	-	-
173 - Greenways	1,500,000	-	-	-	-	-
P0100 - Bakerview Neighborhood Park Infrastructure Assessment	500,000	1,000,000	-	-	-	-
142 - 2nd 1/4% REET	400,000	-	-	-	-	-
177 - Park Impact	100,000	1,000,000	-	-	-	-
P0102 - Bay to Baker	750,000	-	-	-	-	-
173 - Greenways	750,000	-	-	-	-	-
P0103 - Bayview Cemetery Mausoleum Roof	250,000	-	-	-	-	-
456 - Cemetery	250,000	-	-	-	-	-
P0105 - Bear Creek Open Space Parking & Wayfinding	1,100,000	-	-	-	-	-
173 - Greenways	1,100,000	-	-	-	-	-
P0106 - Boulevard Park North Restroom Remodel	-	1,000,000	-	-	-	-
177 - Park Impact	-	1,000,000	-	-	-	-
P0108 - Community Garden Imprvmnts	150,000	-	-	-	-	-
173 - Greenways	150,000	-	-	-	-	-
P0109 - Civic Asset Preservation & Improvements	75,000	75,000	-	-	-	-
141 - 1st 1/4% REET	75,000	75,000	-	-	-	-
P0115 - Fairhaven Pavilion & Picnic Shelter	30,000	30,000	-	-	-	-
177 - Park Impact	30,000	30,000	-	-	-	-
P0117 - Golf Course Capital Maintenance Projects	250,000	250,000	1,500,000	1,500,000	-	-
460 - Golf Course	250,000	250,000	1,500,000	1,500,000	-	-
P0118 - Greenway Land Acquisition	5,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
173 - Greenways	5,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
P0119 - Happy Valley Park Access Improvements + Park Amenities	-	500,000	-	-	-	-
173 - Greenways	-	500,000	-	-	-	-
P0120 - Hundred Acre Wood - Phase 1	1,200,000	-	-	250,000	1,500,000	-
173 - Greenways	1,200,000	-	-	250,000	1,500,000	-
P0121 - Julianna Park Phase 2	-	-	-	1,500,000	-	-
177 - Park Impact	-	-	-	1,500,000	-	-
P0125 - Neighborhood Park Acquisition	200,000	200,000	100,000	100,000	100,000	100,000
177 - Park Impact	200,000	200,000	100,000	100,000	100,000	100,000
P0127 - North Galbraith Trailhead &	-	900,000	-	-	-	-
177 - Park Impact	-	900,000	-	-	-	-
P0132 - Roosevelt Park LED Light	60,000	-	-	-	-	-
173 - Greenways	60,000	-	-	-	-	-
P0133 - Samish Crest Trail Wayfinding	-	200,000	-	-	-	-
173 - Greenways	-	200,000	-	-	-	-
P0135 - Structures and Facilities Repairs	135,000	135,000	-	-	-	-
142 - 2nd 1/4% REET	135,000	135,000	-	-	-	-

Parks Department (continued)	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
P0138 - Van Wyck Park	-	-	-	250,000	1,500,000	-
177 - Park Impact	-	-	-	250,000	1,500,000	-
P0139 - Van Wyck Park Interim Uses	50,000	-	-	-	-	-
177 - Park Impact	50,000	-	-	-	-	-
P0122 - King/Queen Mountain Trailhead + Trail Improvement	-	-	350,000	-	1,000,000	-
173 - Greenways	-	-	350,000	-	1,000,000	-
P0124 - Maritime Heritage Park Boardwalk Rehab & Trail	100,000	-	-	-	-	-
173 - Greenways	100,000	-	-	-	-	-
P0128 - Pavement & Curbing Repairs	250,000	250,000	250,000	250,000	-	-
142 - 2nd 1/4% REET	250,000	250,000	250,000	250,000	-	-
P0136 - Sunset Pond Park Amenities	-	-	-	-	200,000	500,000
177 - Park Impact	-	-	-	-	200,000	500,000
P0033 - The Pier at Little Squalicum Park	1,000,000	-	-	-	-	-
173 - Greenways	1,000,000	-	-	-	-	-
P0069 - Storybrook Park	2,060,671	-	-	-	-	-
142 - 2nd 1/4% REET	660,671	-	-	-	-	-
177 - Park Impact	1,400,000	-	-	-	-	-
P0092 - Civic Assessment	300,000	-	-	-	-	-
177 - Park Impact	300,000	-	-	-	-	-
P0129 - Little Squalicum Park Restrooms	-	-	500,000	-	-	-
173 - Greenways	-	-	500,000	-	-	-
P0130 - Playground Replacement - Rock Hill	250,000	250,000	-	250,000	-	-
177 - Park Impact	250,000	250,000	-	250,000	-	-
P0145 - Jills Ct. Trail Development	950,000	-	-	-	-	-
173 - Greenways	950,000	-	-	-	-	-
P0158 - Old Village Trail	50,000	-	-	-	-	-
177 - Park Impact	50,000	-	-	-	-	-
P0160 - Middle Fork Spring Trail	-	1,900,000	-	-	-	-
173 - Greenways	-	1,900,000	-	-	-	-
P0162 - Replace Bloedel Rowing Dock	100,000	-	-	-	-	-
177 - Park Impact	100,000	-	-	-	-	-
P0168 - Playground Replacement -	250,000	-	-	-	-	-
177 - Park Impact	250,000	-	-	-	-	-
WF183 - Salish Landing	3,300,000	-	-	-	500,000	5,000,000
142 - 2nd 1/4% REET	300,000	-	-	-	-	-
177 - Park Impact	-	-	-	-	250,000	2,500,000
173 - Greenways	3,000,000	-	-	-	250,000	2,500,000
P0169 - Bellis Fair Housing Trail	50,000	-	-	-	-	-
173 - Greenways	50,000	-	-	-	-	-
P0173 - 27th St right-of-way trail	75,000	-	-	-	-	-
177 - Park Impact	75,000	-	-	-	-	-
P0174 - Cornwall Park bridge	-	-	-	100,000	500,000	-
177 - Park Impact	-	-	-	100,000	500,000	-
P0175 - Joe Martin Stadium	700,000	-	-	-	-	-
001 - General Fund	700,000	-	-	-	-	-
P0176 - Lockwood trail	300,000	-	-	-	-	-
173 - Greenways	300,000	-	-	-	-	-
P0177 - Primrose Ln trail	300,000	-	-	-	-	-
173 - Greenways	300,000	-	-	-	-	-

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
Parks Department (continued)						
P0178 - Playground replacement	-	-	450,000	-	450,000	-
177 - Park Impact	-	-	450,000	-	450,000	-
P0179 - Parks, Recreation, and Open Space Plan	50,000	75,000	-	-	-	-
177 - Park Impact	50,000	75,000	-	-	-	-
P0183 - Waterline Replacements	60,000	-	-	-	-	-
142 - 2nd 1/4% REET	60,000	-	-	-	-	-
P0184 - Park Nursery Upgrades	35,000	-	-	-	-	-
173 - Greenways	35,000	-	-	-	-	-
P0185 - Lee Memorial Park Landscape	60,000	-	-	-	-	-
173 - Greenways	60,000	-	-	-	-	-
P0186 - Big Rock Garden Improvements	180,000	-	-	-	-	-
177 - Park Impact	180,000	-	-	-	-	-
P0084 - Sportsplex Upgrades	400,000	-	-	-	-	-
177 - Park Impact	400,000	-	-	-	-	-
P0126 - Neighborhood Park Projects	200,000	200,000	200,000	200,000	200,000	200,000
177 - Park Impact	200,000	200,000	200,000	200,000	200,000	200,000
P0142 - Woodstock Farm Access	-	-	500,000	-	-	-
177 - Park Impact	-	-	500,000	-	-	-
Total	24,870,671	9,465,000	14,350,000	6,900,000	8,450,000	8,300,000

Public Works – Facilities

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
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
EF153 - BPD Building Envelope	2,000,000	-	-	-	-	-
141 - 1st 1/4% REET	2,000,000	-	-	-	-	-
EF177 - City Hall Basement Remodel	-	2,500,000	-	-	-	-
141 - 1st 1/4% REET	-	2,500,000	-	-	-	-
EF184 - Fire Stations Exterior Repairs	500,000	500,000	500,000	-	-	-
141 - 1st 1/4% REET	500,000	500,000	500,000	-	-	-
EF188 - City Hall LED lighting and ADA update Ph2	225,000	-	-	-	-	-
141 - 1st 1/4% REET	225,000	-	-	-	-	-
EF187 - Arnie Hanna Pool Valve Repairs & Piping and Filter Medium Replacement	280,000	-	-	-	-	-
141 - 1st 1/4% REET	280,000	-	-	-	-	-
EF190 - Federal Building Remodel 2025	225,000	-	-	-	-	-
141 - 1st 1/4% REET	225,000	-	-	-	-	-
EF191 - AHAC Women' Locker Room &	200,000	-	-	-	-	-
141 - 1st 1/4% REET	200,000	-	-	-	-	-
EF158 - City Hall Chiller Replacement	750,000	7,900,000	-	-	-	-
141 - 1st 1/4% REET	750,000	7,900,000	-	-	-	-
Total	4,580,000	11,300,000	900,000	400,000	400,000	400,000

Public Works – Natural Resources

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
EV171 - Donald Ave Water Quality Facility Retrofit	200,000	-	-	-	-	-
430 - Storm Surface Water Utility	200,000	-	-	-	-	-
EN059 - Squalicum Creek at Baker Creek Fish Passage Improvement	4,186,910	-	-	-	-	-
430 - Storm Surface Water Utility	4,186,910	-	-	-	-	-
EN060 - Squalicum Waterway / Roeder Ave Fish Passage Improvement	250,000	4,200,000	5,000,000	-	-	-
430 - Storm Surface Water Utility	250,000	4,200,000	5,000,000	-	-	-
EV173 - Water Quality for Little Squalicum Creek 1 of 4	760,000	-	-	-	-	-
430 - Storm Surface Water Utility	760,000	-	-	-	-	-
EV177 - Water Quality for Little Squalicum Creek 2 of 4	773,927	773,927	-	-	-	-
430 - Storm Surface Water Utility	773,927	773,927	-	-	-	-
EN061 - Padden Cr at Harris Fish Passage	-	1,849,275	4,200,000	-	7,400,000	-
430 - Storm Surface Water Utility	-	1,849,275	4,200,000	-	7,400,000	-
EV176 - Lake Whatcom Water Quality Vault Retrofits Phase 1	565,069	-	-	-	-	-
430 - Storm Surface Water Utility	565,069	-	-	-	-	-
EV181 - Lincoln Creek Daylighting at Fraser St.	500,000	-	-	-	-	-
430 - Storm Surface Water Utility	500,000	-	-	-	-	-
EV184 - Lake Whatcom Vault Retrofits: Phase 2	200,000	600,000	-	-	-	-
430 - Storm Surface Water Utility	200,000	600,000	-	-	-	-
EV182 - Lower Squalicum Creek Water Quality Retrofit Phase 1	23,679	-	-	-	-	-
430 - Storm Surface Water Utility	23,679	-	-	-	-	-
EV183 - Little Squalicum Creek Water Quality Retrofit Phase 3	769,638	-	-	-	-	-
430 - Storm Surface Water Utility	769,638	-	-	-	-	-
EV185 - Lower Padden Creek Water Quality Facility	223,989	-	-	-	-	-
430 - Storm Surface Water Utility	223,989	-	-	-	-	-
Grand Total	8,453,212	7,423,202	9,200,000	-	7,400,000	-

Public Works – Remediation

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
EC012 - Cornwall Ave Landfill	11,000,000	6,000,000	-	-	-	-
136 - Environmental Remediation	11,000,000	6,000,000	-	-	-	-
EC018 - RG Haley Remediation	20,000,000	10,000,000	-	-	-	-
136 - Environmental Remediation	20,000,000	10,000,000	-	-	-	-
Grand Total	31,000,000	16,000,000	-	-	-	-

Public Works – Transportation

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
ER017 - Rainier Street Bridge Over						
Chuckanut Creek	1,000,000	3,000,000	-	-	-	-
111 - Street	1,000,000	3,000,000	-	-	-	-
ES473 - James Bakerview Intersection	500,000	-	-	-	-	-
111 - Street	500,000	-	-	-	-	-
ES564 - Meridian/Birchwood Intersection	2,850,000	-	-	-	-	-
111 - Street	2,600,000	-	-	-	-	-
161 - Transportation	250,000	-	-	-	-	-
ES565 - James Street Multimodal Safety	1,350,000	-	-	10,000,000	-	-
111 - Street	550,000	-	-	10,000,000	-	-
161 - Transportation	800,000	-	-	-	-	-
ER018 - Eldridge Ave Bridge Reconstr						
Squalicum Creek	1,881,000	21,490,000	-	-	-	-
111 - Street	1,881,000	21,490,000	-	-	-	-
ES0A1 - Street Preservation Program	6,550,000	7,000,000	7,000,000	7,100,000	7,500,000	7,800,000
111 - Street	2,600,000	2,700,000	2,600,000	2,600,000	2,900,000	3,100,000
161 - Transportation	3,950,000	4,300,000	4,400,000	4,500,000	4,600,000	4,700,000
ES0A3 - Non Motorized Transportation						
Improvements Annual Program	1,000,000	1,700,000	1,550,000	2,000,000	2,850,000	4,000,000
161 - Transportation	1,000,000	1,700,000	1,550,000	2,000,000	2,850,000	4,000,000
ES571 - Bellis Fair Family Housing & Early Learning Center	235,000	-	-	-	-	-
161 - Transportation	235,000	-	-	-	-	-
ES0A2 - Railroad Quiet Zones Annual Program	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
ES0A4 - Clean Energy Transportation Program	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
161 - Transportation	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
ES0A5 - Neighborhood Traffic Safety Program	100,000	200,000	200,000	200,000	200,000	200,000
111 - Street	100,000	200,000	200,000	200,000	200,000	200,000
ES576 - Holly St. Bike Lane between Broadway & Ellis St.	500,000	-	-	-	-	-
161 - Transportation	500,000	-	-	-	-	-
ET037 - Downtown Signalized Intersection Accessibility & Safety Imps	850,000	1,450,000	-	1,200,000	-	-
142 - 2nd 1/4% REET	850,000	1,450,000	-	1,200,000	-	-
ES575 - WWU House of Healing	600,000	-	-	-	-	-
161 - Transportation	600,000	-	-	-	-	-
ES579 - Harris St MM Improvements between 14th and 21st	820,000	4,670,000	-	-	-	-
410 - Water	190,000	1,060,000	-	-	-	-
420 - Wastewater	90,000	530,000	-	-	-	-
161 - Transportation	540,000	3,080,000	-	-	-	-
WF024 - Waterfront Skatepark under Chestnut / Bay Bridge	100,000	-	-	-	-	-
141 - 1st 1/4% REET	100,000	-	-	-	-	-
Grand Total	19,286,000	40,560,000	9,900,000	21,750,000	11,900,000	13,450,000

Public Works – Watershed Acquisition

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
WS0A1 - Watershed Acquisitions Annual	8,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed	8,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Grand Total	8,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Public Works – Water & Sewer

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
EU0A1 - Annual Sewer System Improvement	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
EU180 - Roeder Lift Station	3,000,000	-	-	-	-	-
EW0A1 - Annual Water System Improvement	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
410 - Water	1,000,000	-	-	-	-	-
420 - Wastewater	1,060,000	-	-	-	-	-
161 - Transportation	1,000,000	-	-	-	-	-
EU198 - 200-210 McKenzie Site Cleanup	5,000,000	-	-	-	-	-
420 - Wastewater	5,000,000	-	-	-	-	-
EW242 - WTP Filter Media Replacement	3,500,000	1,000,000	-	-	-	-
410 - Water	3,500,000	1,000,000	-	-	-	-
EU202 - Edgemoor Sewer Improvements	2,367,000	-	-	-	-	-
430 - Storm Surface Water Utility	246,000	-	-	-	-	-
420 - Wastewater	2,121,000	-	-	-	-	-
Grand Total	45,427,000	7,000,000	6,000,000	6,000,000	6,000,000	6,000,000

Non-Departmental

	2025 Adopted	2026 Estimated	2027 Estimated	2028 Estimated	2029 Estimated	2030 Estimated
EF163 - Lightcatcher HVAC Recommission	60,000	-	-	-	-	-
001 - General Fund	60,000	-	-	-	-	-
EF175 - Central Library Renovation Phase 2	-	5,000,000	-	-	-	-
001 - General Fund	-	4,500,000	-	-	-	-
141 - 1st 1/4% REET	-	500,000	-	-	-	-
Total	60,000	5,000,000	-	-	-	-

Long Term Debt Summary

The City issues bonds to finance large capital projects such as buildings and utility infrastructure. These financial obligations are paid over time, typically ten or twenty years. 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

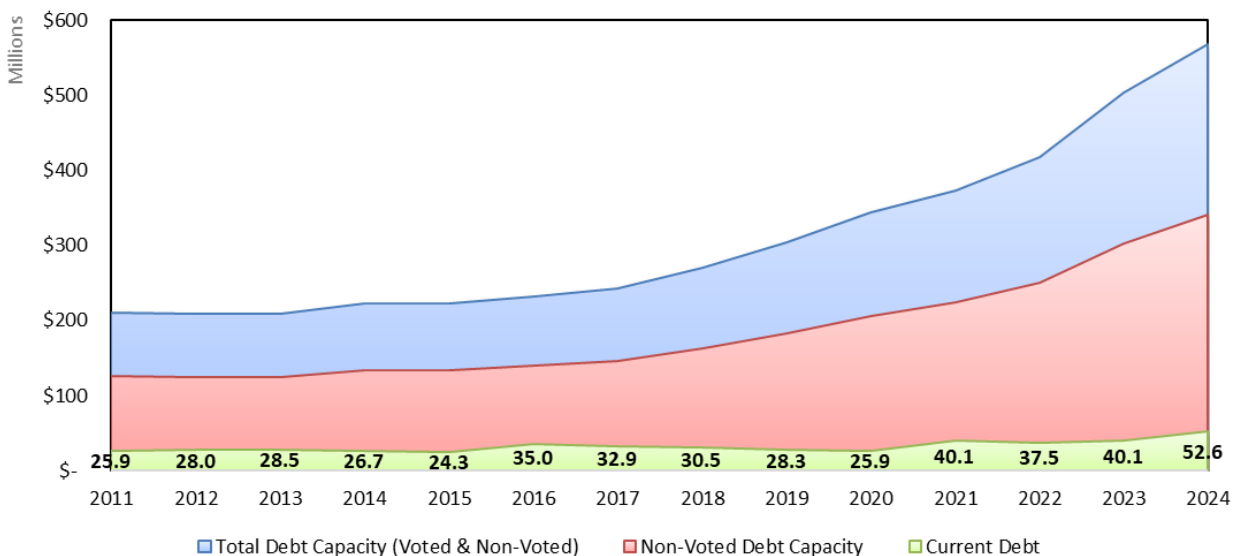
The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The assessed value of the property tax base in the City for the regular 2024 levy is \$22,732,091,382. This provides a non-voted general obligation debt capacity of \$340,981,371. The City has used \$52,302,285 of this capacity, leaving \$288,361,371 available. The City's total voted and non-voted general obligation debt capacity is \$568,302,285. Of this capacity, the City has a remaining total voted and non-voted general obligation debt capacity is \$515,682,285.

Legal Debt Capacity Calculation

Assessed Value (2024 Tax Year)		\$22,732,091,382
Limited Tax General Obligation (GO) Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		340,981,371
Less: Outstanding Limited Tax GO Bonds	51,645,000	
Other Debt Obligations	975,000	
Total Nonvoted Debt Outstanding		52,620,000
Total Remaining Limited Tax GO Debt Capacity (Nonvoted)		<u>\$288,361,371</u>
Total GO Debt Capacity @ 2 1/2% of Assessed Value		568,302,285
Total Nonvoted Debt Outstanding	52,620,000	
Total Voted Debt Outstanding	0	
Total Debt Outstanding		52,620,000
Total Remaining GO Debt Capacity (Voted and Nonvoted)		<u>\$515,682,285</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 12/31/24	Principal Remaining 12/31/24
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	11,600,000	2,770,000
2014 Solid Waste LTGO Refunding A	12/17/14	12/01/25	3.00%-4.00%	3,170,000	2,540,000	630,000
2016 LTGO Refunding Series A	04/20/16	12/01/27	.60 - 4.00%	8,815,000	4,435,000	4,380,000
2021 LTGO PW Bond	06/23/21	12/01/40	2.00-5.00%	17,705,000	2,185,000	15,520,000
24 LTGO Pacific St Complex Buildings	06/12/24	12/01/43	4.00 - 5.00%	22,580,000	335,000	22,245,000
Total General Obligation Bonds				73,120,000	21,475,000	51,645,000
Certificate of Participation Loans						
2015 WA State COP - LED Lights	09/24/15	12/01/27	2.70%	3,205,000	2,230,000	975,000
Total Other General Obligation Debt				3,205,000	2,230,000	975,000
Total Long Term General Debt				\$ 76,325,000	\$ 23,705,000	\$ 52,620,000

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
2025	10,375,000	2,148,530	310,000	35,869	12,869,399
2026	3,900,000	1,631,950	330,000	20,369	5,882,319
2027	3,840,000	1,484,850	335,000	10,469	5,670,319
2028	1,950,000	1,337,950	-	-	3,287,950
2029	1,750,000	1,246,250	-	-	2,996,250
Future	29,830,000	8,458,700	-	-	38,288,700
	\$ 51,645,000	\$ 16,308,230	\$ 975,000	\$ 66,706	\$ 68,994,936

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 12/31/2024	Principal Remaining 12/31/2024
Revenue Bonds						
2015 Water/Sewer Refunding	11/10/15	08/01/26	2.17%	4,035,000	3,171,000	864,000
2020 Water/Sewer Refunding	09/09/20	08/01/43	.56 - 2.68%	18,935,000	3,465,000	15,470,000
2021 Water/Sewer Refunding	05/04/21	08/01/41	5.00%	29,455,000	750,000	28,705,000
Total Revenue Bonds				52,425,000	7,386,000	45,039,000
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	7,148,066
DOE L1200033 Padden Creek Daylighting	05/10/13	12/15/35	2.60%	1,426,000	394,859	893,652
DOE L1300017 Squalicum Crk Re-route Ph I	07/01/15	05/30/36	2.70%	528,632	129,823	348,191
DOE L1400010 Squalicum Crk Re-route Ph II	07/01/15	12/31/36	2.30%	543,536	130,803	360,029
DOE EL160594 Squalicum Crk Re-route Ph III	11/09/16	01/31/42	2.40%	528,813	7,878	476,509
DOE EL190008 Roeder Lift Station Imprv	12/31/18	11/30/41	1.50%	458,350	23,565	393,731
DOE EL180465 Squalicum Crk Reroute Ph IV	10/31/20	12/30/41	1.50%	195,824	8,184	170,075
Total Other Obligations Debt				15,679,955	4,116,231	9,790,253
Total Long Term General Debt						
				\$ 68,104,955	\$ 11,502,231	\$ 54,829,253

Annual Estimated Debt Service Requirement on Revenue Debt

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
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
2028	1,795,000	1,644,002	905,956	123,158	\$ 4,468,116
2029	1,865,000	1,570,514	910,523	107,869	\$ 4,453,906
Future	36,420,000	11,741,676	5,282,227	399,233	\$ 53,843,136
	\$ 45,039,000	\$ 20,250,080	\$ 9,790,254	\$ 1,090,389	\$ 76,169,723

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
	2024	2025	Group
POLICE DEPARTMENT			
Accounting Technician	2.0	2.0	Local 1937
Chief of Police	1.0	1.0	Non-Union
Code Compliance Officer	2.0	2.0	Teamster 231
Community Services Officer	4.0	4.0	Local 1937
Corporal	8.0	8.0	Police Guild
Crime Analyst	1.0	1.0	Teamster 231
Crime Scene Investigator	6.0	6.0	Police Guild
Deputy Police Chief	2.0	2.0	Non-Union
Detective	11.0	11.0	Police Guild
Evidence and ID Officer	1.0	1.0	Police Guild
Lieutenant	6.0	6.0	FOP
Patrol Officers	78.0	80.0	Police Guild
Police Administrative Coordinator	1.0	1.0	Non-Union
Police Department Systems Analyst	1.0	1.0	Teamster 231
Police Department Technology Manager	1.0	1.0	Teamster 231
Police Records Manager	1.0	1.0	Teamster 231
Police Support Services Specialist	15.0	15.0	Local 1937
Communications & Outreach Coordinator	1.0	1.0	Teamster 231
Record Bureau Supervisor	2.0	2.0	Teamster 231
Sergeant	12.0	12.0	Police Guild
Technical and Applications Support Specialist	1.0	1.0	Local 1937
Technical Support and Training Specialist	1.0	1.0	Local 1937
Traffic Officer	3.0	3.0	Police Guild
Warrant Officer	2.0	2.0	Local 1937
What-Comm Depart Systems Analyst	1.0	1.0	Teamster 231
Whatcomm Deputy Director	1.0	1.0	Non-Union
What-Comm Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	35.0	36.0	W-C Disp Guild
What-COMM GIS Analyst	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	201.0	204.0	
Regular Non-Benefited/Temporary Labor	1.6	1.6	Temporary
TOTAL POLICE DEPARTMENT	202.6	205.6	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	5.0	5.0	Non-Union
<i>Non-Uniformed Employee Group</i>	25.0	25.0	Local 1937
<i>Police Lieutenants Employee Group</i>	6.0	6.0	FOP
<i>Public Safety Dispatch Group</i>	35.0	36.0	W-C Disp Guild
<i>Supervisor/Professional Employee Group</i>	11.0	11.0	Teamster 231
<i>Temporary Labor Employee Group</i>	1.6	1.6	Temporary
<i>Uniformed Employee Group</i>	119.0	121.0	Police Guild

Fire Department

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
<u>FIRE DEPARTMENT</u>			
Accounting Assistant 3	1.0	1.0	Local 1937
Accounting Technician	1.0	1.0	Local 1937
Administrative Secretary	1.0	1.0	Local 1937
Assistant Fire Chief	2.0	2.0	Non-Union
Battalion Chiefs	6.0	6.0	IAFF 106S
Captains	42.0	46.0	IAFF 106
Division Chiefs (including Fire Marshall)	3.0	3.0	IAFF 106S
Emergency Manager	1.0	1.0	Non-Union
Emergency Mgmt Plans Coordinator	1.0	1.0	Teamster 231
Fire Administrative Manager	1.0	1.0	Teamster 231
Fire Chief	1.0	1.0	Non-Union
Fire Inspectors	3.0	4.0	IAFF 106
Fire Systems Analyst	1.0	1.0	Teamster 231
Fire/EMS Dispatch Supervisor	2.0	2.0	AFSCME 114F
Fire/EMS Dispatcher, Dispatcher In Trng	14.0	14.0	AFSCME 114F
Firefighters, FF/Paramedics	138.0	134.0	IAFF 106
Medical Services Officer	1.0	1.0	IAFF 106S
Office Assistant 2	2.0	2.0	Local 1937
Permit Technician	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	222.0	223.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	Temporary
TOTAL FIRE DEPARTMENT	222.4	223.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>EMS Dispatch Group</i>	16.0	16.0	AFSCME 114F
<i>Fire Staff Officers Group</i>	10.0	10.0	IAFF 106S
<i>Fire Uniformed Employee Group</i>	183.0	184.0	IAFF 106
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	6.0	6.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	3.0	3.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	Temporary

Budgeted Positions

Municipal Court

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
MUNICIPAL COURT			
Accounting Technician	1.0	1.0	Local 1937
Chief Deputy Court Clerk	1.0	1.0	Teamster 231
Court Director	1.0	1.0	Non-Union
Court Clerk	6.0	6.0	Local 1937
Court Records Program Technician	1.0	1.0	Non-Union
Jail Alternatives & Diversions Manager	1.0	1.0	Teamster 231
Lead Court Clerk	3.0	3.0	Local 1937
Municipal Court Commissioner	1.0	1.0	Non-Union
Municipal Court Judge	1.0	1.0	Elected
TOTAL MUNICIPAL COURT	16.0	16.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Municipal Court Judge</i>	1.0	1.0	Elected
<i>Non-Represented Employee Group</i>	3.0	3.0	Non-Union
<i>Non-Uniformed Employee Group</i>	10.0	10.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	2.0	2.0	Teamster 231

Budgeted Positions - Planning and Community Development

Planning and Community Development Department

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
PLANNING AND COMMUNITY DEVELOPMENT			
Administrative Secretary	1.0	1.0	Local 1937
Assist Director Planning & Comm Dev	1.0	0.0	Non-Union
Building Inspector 1, 2	5.0	5.0	Local 1937
Building Official	1.0	1.0	Teamster 231
Business Systems Analyst	1.0	1.0	Teamster 231
Combination Inspector	2.0	2.0	Local 1937
Community & Economic Devel Manager	1.0	1.0	Non-Union
Contract Accounting Specialist	1.0	1.0	Local 1937
Contract and Accounting Coordinator	1.0	1.0	Local 1937
Devel Specialist 2-Housing & Homelessness	1.0	1.0	Teamster 231
Development Specialist 2	2.0	2.0	Teamster 231
Housing & Services Program Manager	1.0	1.0	Teamster 231
Housing Program Specialist	1.0	1.0	Teamster 231
Housing Rehab Specialist	1.0	1.0	Local 1937
Long Range Planning Manager	0.0	1.0	Non-Union
Office Assistant 2	3.0	3.0	Local 1937
Office Assistant 3	1.0	1.0	Local 1937
Permit Center Supervisor	1.0	1.0	Teamster 231
Permit Technician	4.0	4.0	Local 1937
Planner 1, 2	11.0	11.0	Teamster 231
Planning & Comm Dev Director	1.0	1.0	Non-Union
Planning Code Compliance Officer	1.0	1.0	Teamster 231
Planning Development Services Manager	1.0	1.0	Non-Union
Planning Senior GIS Analyst	2.0	2.0	Teamster 231
Plans Examiner	3.0	3.0	Local 1937
Program Administration Specialist	2.0	2.0	Teamster 231
Communications & Outreach Coordinator	1.0	1.0	Teamster 231
Senior Plans Examiner	1.0	1.0	Local 1937
Senior Planner	4.0	4.0	Teamster 231
Subtotal Regular Benefited Employees	56.0	56.0	
Regular Non-Benefited/Temporary Labor	0.8	0.8	Temporary
TOTAL PLANNING DEPARTMENT	56.8	56.8	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	23.0	23.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	29.0	29.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.8	0.8	Temporary

Budgeted Positions

Hearing Examiner

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
<u>HEARING EXAMINER</u>			
Hearing Examiner Administrative Assist	0.5	0.5	Non-Union
TOTAL HEARING EXAMINER DEPARTMENT	0.5	0.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	0.5	0.5	Non-Union

Budgeted Positions - Recreation and Culture

Parks and Recreation Department

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
PARKS AND RECREATION			
Accounting Technician	2.0	2.0	Local 1937
Administrative Secretary	2.0	2.0	Local 1937
Aquatic Center Main Cashier	1.0	0.0	Local 1937
Aquatic Leader	0.6	0.6	Local 1937
Aquatics Manager	1.0	1.0	Teamster 231
Aquatics Recreation Supervisor	1.0	1.0	Local 1937
Athletic Facility Supervisor	2.0	2.0	Teamster 231
Certified Aquatic Leader	0.6	0.6	Local 1937
Construction Inspector	2.0	2.0	Local 1937
Education Programs & Activities Coordinator	5.0	5.0	Local 1937
Greenways Project Manager	1.0	1.0	Teamster 231
Landscape Architect	1.0	1.0	Teamster 231
Maintenance Aide 1, 2, 3	10.9	10.9	Local 1937
Office Assistant 1, 2, 3	2.0	3.0	Local 1937
Park Administrative Coordinator	1.0	1.0	Teamster 231
Park Arborist	1.0	1.0	Local 1937
Park Design & Dev Manager	1.0	1.0	Non-Union
Park Facilities Manager	1.0	1.0	Teamster 231
Park Grounds Maintenance Manager	1.0	1.0	Teamster 231
Park Improvement Supervisor	1.0	1.0	Teamster 231
Park Operations Manager	1.0	1.0	Non-Union
Park Planning & Development Coordinator	2.0	2.0	Teamster 231
Park Specialist	8.0	8.0	Local 1937
Park Stewardship Supervisor	1.0	1.0	Teamster 231
Park Technician	31.0	31.0	Local 1937
Park Volunteer Coordinator	1.0	1.0	Local 1937
Park Worker	13.0	13.0	Local 1937
Parks and Rec Director	1.0	1.0	Non-Union
Project Engineer Parks	1.0	1.0	Teamster 231
Recreation Instructor	3.6	3.6	Local 1937
Recreation Manager	1.0	1.0	Non-Union
Recreation Supervisor	1.0	1.0	Teamster 231
Security & Information Attendant	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	103.8	103.8	
Regular Non-Benefited/Temporary Labor	21.4	20.2	Temporary
TOTAL PARKS AND RECREATION	125.2	123.9	

Budgeted Positions

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
<u>PARKS AND RECREATION (CONTINUED)</u>			
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	85.8	85.8	Local 1937
<i>Supervisor/Professional Employee Group</i>	14.0	14.0	Teamster 231
<i>Temporary Labor Employee Group</i>	21.4	20.2	Temporary

Library

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
<u>LIBRARY</u>			
Deputy Library Director	1.0	1.0	Non-Union
Education Programs & Activities Coordinator	3.0	3.0	Local 1937
Head of Community Relations-Library	1.0	1.0	Non-Union
Head of Operations	1.0	1.0	Teamster 231
Head of Public Services	1.0	1.0	Teamster 231
Librarian 1	2.0	2.0	AFSCME 114L
Librarian 2	5.0	5.0	AFSCME 114L
Librarian 3	1.0	1.0	AFSCME 114L
Library Administrative Assistant	1.0	1.0	Non-Union
Library Assistant	8.8	8.8	Local 1937
Library Clerk	11.0	11.0	Local 1937
Library Director	1.0	1.0	Non-Union
Library Specialist 1	4.0	4.0	Local 1937
Library Specialist 2	2.5	2.5	Local 1937
Library Specialist 3	1.0	1.0	Local 1937
Library Supervisor of Materials & Distrib	1.0	1.0	Teamster 231
Library Supervisor of Public Services	1.0	1.0	Teamster 231
Security & Information Attendant	3.5	4.0	Local 1937
Subtotal Regular Benefited Employees	49.8	50.3	
Regular Non-Benefited/Temporary Labor	8.1	7.3	Temporary
TOTAL LIBRARY	57.9	57.6	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	33.8	34.3	Local 1937
<i>Professional Librarians Employee Group</i>	8.0	8.0	AFSCME 114L
<i>Supervisor/Professional Employee Group</i>	4.0	4.0	Teamster 231
<i>Temporary Labor Employee Group</i>	8.1	7.3	Temporary

Museum

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
MUSEUM			
Exhibits Assistant	1.0	1.0	Local 1937
Museum Director	1.0	1.0	Non-Union
Museum Technician	1.0	1.0	Local 1937
Museum Visitor Services Attendant	1.4	1.4	Local 1937
TOTAL MUSEUM	4.4	4.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	1.0	1.0	Non-Union
<i>Non-Uniformed Employee Group</i>	3.4	3.4	Local 1937

Budgeted Positions - General Government

Human Resources Department

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
HUMAN RESOURCES DEPARTMENT			
Benefits Coordinator - Safety and Workers' Comp	1.0	1.0	Non-Union
Benefit Specialist - Hlth, Wel & Lv Program	2.0	3.0	Non-Union
Benefit Specialist - Leave and Safety Programs	1.0	1.0	Non-Union
Benefits Manager	1.0	1.0	Non-Union
HR Generalist-Class & Comp	2.0	2.0	Non-Union
HR Generalist-Select & Recruit	3.5	3.5	Non-Union
Human Resources Analyst	2.6	2.4	Non-Union
Human Resources Assistant	1.0	2.0	Non-Union
Human Resources Director	1.0	1.0	Non-Union
Human Resources Office Assistant	1.0	1.0	Non-Union
Human Resources Senior Analyst	2.0	2.0	Non-Union
Human Resources Services Manager	2.0	2.0	Non-Union
Payroll Manager	1.0	1.0	Non-Union
Payroll Assistant	1.0	1.0	Non-Union
Payroll Lead	1.0	2.0	Non-Union
Payroll Technician	0.8	0.8	Non-Union
Subtotal Regular Benefited Employees	23.9	26.7	
Regular Non-Benefited/Temporary Labor	0.8	0.8	Temporary
TOTAL HUMAN RESOURCES DEPT.	24.7	27.5	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	23.9	26.7	Non-Union
<i>Temporary Labor Employee Group</i>	0.8	0.8	Temporary

Information Technology Services Department

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
INFORMATION TECHNOLOGY SERVICES DEPARTMENT			
Accounting Technician	1.0	1.0	Local 1937
Applications Manager	1.0	1.0	Non-Union
Chief Information Security Officer	1.0	1.0	Non-Union
GIS Manager	1.0	1.0	Teamster 231
Info Tech Services Director	1.0	1.0	Non-Union
IT Senior GIS Analyst	2.0	2.0	Teamster 231
IT Service Desk Supervisor	1.0	1.0	Teamster 231
Library Systems Analyst	1.0	1.0	Teamster 231
Network Analyst 1, 2	2.0	2.0	Teamster 231
Network Operations Manager	1.0	1.0	Non-Union
Network Telecommunications Analyst	1.0	1.0	Teamster 231
Senior Applications Development Analyst	1.0	1.0	Teamster 231
Senior Information Security Analyst	1.0	1.0	Teamster 231
Senior Project Manager/Database Admin	2.0	2.0	Teamster 231
Service Desk Technician 1, 2	2.0	2.0	Local 1937
Systems Administrator	1.0	1.0	Teamster 231
Systems Process Analyst	4.0	5.0	Teamster 231
Technical and Applications Support Specialist	1.0	1.0	Local 1937
Technical Services Manager	1.0	1.0	Teamster 231
Technical Services Operations Supervisor	1.0	1.0	Teamster 231
Technical Support and Training Specialist	4.6	3.6	Local 1937
Technical Systems Administrator	0.0	0.0	Teamster 231
TV Production Assistant	1.0	1.0	Local 1937
TV Station Coordinator	1.0	1.0	Teamster 231
Web Systems Analyst	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	34.6	34.6	
Regular Non-Benefited/Temporary Labor	0.4	0.0	Temporary
TOTAL INFO. TECH. SERVICES DEPT.	35.0	34.6	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	9.6	8.6	Local 1937
<i>Supervisor/Professional Employee Group</i>	21.0	22.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.0	Temporary

Budgeted Positions

Finance Department

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
FINANCE DEPARTMENT			
Accountant 1	1.0	1.0	Teamster 231
Accountant 3	3.0	3.0	Teamster 231
Accounting Manager	1.0	1.0	Non-Union
Accounting Assistant 1	1.0	1.0	Local 1937
Accounting Assistant 2	6.0	6.0	Local 1937
Accounting Technician	5.0	5.0	Local 1937
Budget & Finance Analyst	1.0	1.0	Non-Union
Buyer	2.0	2.0	Local 1937
Contract Specialist	3.0	3.0	Local 1937
Deputy City Clerk	1.0	1.0	Non-Union
Deputy Finance Director	1.0	1.0	Non-Union
Finance Business Systems Analyst	1.0	1.0	Teamster 231
Finance Director	1.0	1.0	Non-Union
Financial Systems Manager	1.0	1.0	Non-Union
Lead Buyer	1.0	1.0	Local 1937
Mail Services Technician	1.0	1.0	Local 1937
Public Disclosure Analyst	0.0	1.0	Teamster 231
Purchasing Manager	1.0	1.0	Teamster 231
Records Management Coordinator	1.0	1.0	Local 1937
Revenue Coordinator	1.0	1.0	Teamster 231
TOTAL FINANCE DEPARTMENT	33.0	34.0	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	6.0	6.0	Non-Union
<i>Non-Uniformed Employee Group</i>	20.0	20.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	7.0	8.0	Teamster 231

Legal Department

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
LEGAL DEPARTMENT			
Assistant City Attorney, Senior	4.0	5.0	Non-Union
City Attorney	1.0	1.0	Non-Union
Deputy City Attorney	1.0	1.0	Non-Union
Lead Prosecutor	1.0	1.0	Non-Union
Legal Administrative Assistant	0.8	0.8	Non-Union
Legal Assistant Criminal	2.0	2.0	Non-Union
Paralegal & Claims Coordinator	1.0	1.0	Non-Union
Prosecuting Attorney 1	2.0	3.0	Non-Union
Victim/Witness Advocate	1.0	1.0	Non-Union
Subtotal Regular Benefited Employees	13.8	15.8	
Regular Non-Benefited/Temporary Labor	0.4	0.4	Temporary
TOTAL LEGAL DEPARTMENT	14.2	16.2	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	13.8	15.8	Non-Union
<i>Temporary Labor Employee Group</i>	0.4	0.4	Temporary

Executive Department - Mayor's Office

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
EXECUTIVE DEPARTMENT			
Asst. Comm, Community Relation Director	2.0	2.0	Non-Union
City Hall Receptionist	1.0	1.0	Non-Union
Climate Energy Manager	1.0	1.0	Non-Union
Climate Policy Manager	1.0	1.0	Non-Union
Communications Director	1.0	1.0	Non-Union
Deputy Administrator	2.0	2.0	Non-Union
Executive Assistant	1.0	1.0	Non-Union
Executive Office Admin Assistant	1.0	1.0	Non-Union
Mayor	1.0	1.0	Elected
Program Specialist	1.0	1.0	Non-Union
Special Projects Manager	0.5	0.5	Non-Union
Strategic Initiatives Manager	1.0	2.0	Non-Union
Subtotal Regular Benefited Employees	13.5	14.5	
TOTAL EXECUTIVE DEPARTMENT	13.5	14.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Mayor</i>	1.0	1.0	Elected
<i>Non-Represented Employee Group</i>	12.5	13.5	Non-Union

Budgeted Positions

Legislative Department - Council Office

DEPARTMENT	Revised	Adopted	Employee Group
	2024	2025	
LEGISLATIVE			
Council Members	7.0	7.0	Elected
City Council Administrative Assistant	1.0	1.0	Non-Union
Legislative Office Manager	1.0	1.0	Non-Union
Legislative Policy Analyst	1.0	1.0	Non-Union
Subtotal Regular Benefited Employees	10.0	10.0	
Regular Non-Benefited/Temporary Labor	0.2	0.2	Temporary
TOTAL LEGISLATIVE	10.2	10.2	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Council Members</i>	7.0	7.0	Elected
<i>Non-Represented Employee Group</i>	3.0	3.0	Non-Union
<i>Temporary Labor Employee Group</i>	0.2	0.2	Temporary

Budgeted Positions - Public Works

Public Works Department

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
PUBLIC WORKS			
Accounting Assistant 2	0.6	0.6	Local 1937
Accounting Technician	4.0	4.0	Local 1937
ADA Coordinator	1.0	1.0	Teamster 231
Administrative Secretary	3.0	3.0	Local 1937
Aquatic Invasive Species Coordinator	1.0	1.0	Teamster 231
Asset Manager	1.0	1.0	Non-Union
Assistant Director	4.0	4.0	Non-Union
Associate Engineering Technician	1.0	1.0	Local 1937
Chief Operator Wastewater	1.0	1.0	Teamster 231
Chief Operator Water	1.0	1.0	Teamster 231
City Transport Engineer	1.0	1.0	Teamster 231
Cleanup Coordinator 2	2.0	2.0	Teamster 231
Communications & Electronics Manager	1.0	1.0	Teamster 231
Communications & Outreach Manager	1.0	1.0	Teamster 231
Communications Electronics Specialist	4.0	4.0	Local 1937
Construction Inspector	1.0	1.0	Local 1937
Construction Manager	1.0	1.0	Teamster 231
Custodial Maintenance Lead	2.0	2.0	Local 1937
Custodial Maintenance Supervisor	2.0	2.0	Teamster 231
Custodial Maintenance Worker 1, 2	17.0	17.0	Local 1937
Education Programs & Activities Coordinator	3.5	3.5	Local 1937
Engineer 2	9.0	9.0	Teamster 231
Engineer IT	1.0	1.0	Teamster 231
Engineering Assistant	1.0	1.0	Local 1937
Engineering Manager	1.0	1.0	Non-Union
Engineering Technician	4.0	4.0	Local 1937
Environmental Coordinator	1.0	2.0	Teamster 231
Environmental Mitigation Coordinator	1.0	1.0	Teamster 231
Facilities Maintenance Technician	2.0	2.0	Local 1937
Facilities Maintenance Worker 1, 2, 3	6.0	6.0	Local 1937
Facilities Manager	1.0	1.0	Teamster 231
Facilities Project Manager	2.0	2.0	Teamster 231
Fiber Optic Network Engineer	1.0	1.0	Teamster 231
Fleet Manager	1.0	1.0	Teamster 231
Fleet Mechanic 3, 4, 5	7.0	7.0	Local 1937
Fleet Services Specialist	2.0	2.0	Local 1937
GIS Technician, Senior	2.0	2.0	Local 1937
Habitat & Restoration Manager	1.0	1.0	Teamster 231
Incinerator Operator 1	2.0	2.0	Local 1937

Budgeted Positions

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
<u>PUBLIC WORKS (Continued)</u>			
Laboratory Technician	5.0	5.0	Local 1937
Lead Aquatic Invasive Species Prev Prog Staff	2.0	2.0	Local 1937
Maintenance Specialist	5.0	5.0	Local 1937
Maintenance Supervisor Plants	1.0	1.0	Teamster 231
Maintenance Supervisor Stormwater	2.0	2.0	Teamster 231
Maintenance Supervisor Streets	1.0	1.0	Teamster 231
Maintenance Supervisor Traffic	1.0	1.0	Teamster 231
Maintenance Supervisor Wastewater	1.0	1.0	Teamster 231
Maintenance Supervisor Water Facilities	1.0	1.0	Teamster 231
Maintenance Supervisor Water Standards	1.0	1.0	Teamster 231
Natural Resources Field Manager	1.0	0.0	Teamster 231
Natural Resources Field Superintendent	0.0	1.0	Non-Union
Natural Resources Field Supervisor	1.0	2.0	Teamster 231
Natural Resources Policy Manager	1.0	1.0	Non-Union
Natural Resources Program Tech 1, 2, 3	5.0	5.0	Local 1937
Natural Resources Worker 1, 2	4.0	6.0	Local 1937
Natural Resources Worker Lead	1.0	2.0	Local 1937
NPDES Coordinator	1.0	1.0	Teamster 231
Office Assistant 2	1.0	1.0	Local 1937
Office Assistant 3	1.0	1.0	Local 1937
Operations Data Assistant	1.0	1.0	Local 1937
Parking Operations Supervisor	1.0	1.0	Teamster 231
Parking Technician	4.0	4.0	Local 1937
Plant Operator IT, 1, 2, 3, 4	18.0	18.0	Local 1937
Plants Engineer	1.0	1.0	Teamster 231
Plants Maintenance Technician IT, 1, 2, 3	11.0	11.0	Local 1937
Program Assistant	1.0	1.0	Local 1937
Project Accounting Coordinator	1.0	1.0	Teamster 231
Project Records Coordinator	1.0	1.0	Local 1937
Property Acquisition Specialist	2.0	2.0	Local 1937
Public Works Administrative Supervisor	1.0	1.0	Teamster 231
Public Works Depart Systems Analyst	3.0	3.0	Teamster 231
Public Works Development Manager	1.0	1.0	Non-Union
Public Works Director	1.0	1.0	Non-Union
PW Communications & Outreach Coordinator	3.0	3.0	Teamster 231
PW Financial Services Manager	1.0	1.0	Teamster 231
PW Safety Programs Specialist	1.0	1.0	Local 1937
PW Superintendent Traffic, Parking, & Fiber	1.0	1.0	Non-Union
Real Property Manager	1.0	1.0	Teamster 231
Sanitation and Solid Waste Manager	1.0	1.0	Teamster 231
Sanitation Technician 1, 2	3.0	3.0	Local 1937

DEPARTMENT	Revised	Adopted	Employee
	2024	2025	Group
<u>PUBLIC WORKS (Continued)</u>			
Security Supervisor	0.0	1.0	Teamster 231
Senior Construction Inspector	8.0	8.0	Local 1937
Senior Permits Reviewer	3.0	3.0	Local 1937
Senior Surface Water Technician	1.0	1.0	Local 1937
Senior Surveyor	1.0	1.0	Local 1937
Service Representative 1, 2	3.0	3.0	Local 1937
Superintendent of Maintenance	2.0	2.0	Non-Union
Superintendent of Plants	1.0	1.0	Non-Union
Superintendent Traf, Comm, Fac & Fleet	1.0	1.0	Non-Union
Surface & Stormwater Utility Manager	1.0	1.0	Teamster 231
Survey Services Coordinator	1.0	1.0	Teamster 231
Technical Supervisor Water Quality	1.0	1.0	Teamster 231
Traffic Signal Technician 1, 2, 3	4.0	4.0	Local 1937
Traffic Worker 1, 2, 3, 4	7.0	7.0	Local 1937
Transportation Planner	1.0	1.0	Teamster 231
Utility Operations Engineer	1.0	1.0	Teamster 231
Utility Worker 1, 2, 3, 4, 5	58.0	58.0	Local 1937
Warehouse Worker	3.0	3.0	Local 1937
Water Quality Specialist	2.0	2.0	Teamster 231
Subtotal Regular Benefited Employees	291.1	297.1	
Regular Non-Benefited/Temporary Labor	21.4	21.7	Temporary
TOTAL PUBLIC WORKS	312.5	318.8	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	14.0	15.0	Non-Union
<i>Non-Uniformed Employee Group</i>	216.1	219.1	Local 1937
<i>Supervisor/Professional Employee Group</i>	61.0	63.0	Teamster 231
<i>Temporary Labor Employee Group</i>	21.4	21.7	Temporary

Budgeted Positions – Citywide

10 Year History of Budgeted Positions in Full Time Equivalents

Employee Group	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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	76.0	77.0	75.0	78.1	79.4	80.9	87.6	93.9	102.7	109.5
Supervisors and Professionals	105.8	107.1	107.1	118.5	118.5	120.6	132.6	144.6	152.0	156.0
Professional Librarians	7.5	7.5	7.5	7.5	7.5	7.6	9.0	9.0	8.0	8.0
Emergency Med Svcs Dispatch	13.0	13.0	15.0	15.0	15.0	15.0	16.0	16.0	16.0	16.0
Fire Supervisors	7.0	7.0	8.0	8.0	8.0	8.0	8.0	9.0	10.0	10.0
Firefighters	121.0	129.0	129.0	133.0	135.0	143.0	166.0	173.0	183.0	184.0
Police Uniformed	106.0	108.0	110.0	112.0	114.0	113.0	113.0	115.0	119.0	121.0
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	29.0	29.0	29.0	29.0	32.0	35.0	35.0	36.0
Non-Uniformed	337.9	338.6	346.1	349.7	350.7	348.2	375.8	404.3	432.7	435.2
TOTAL REGULAR	815.2	828.2	841.7	865.8	872.1	880.3	954.9	1,014.7	1,073.3	1,090.6
Temporary Labor	66.0	63.2	63.2	62.3	62.3	61.4	62.1	54.2	55.5	53.3
TOTAL PAID WORKFORCE	881.2	891.4	904.9	928.1	934.4	941.7	1,017.0	1,068.9	1,128.8	1,144.0

Total Budgeted Positions 2016-2025

