



2026 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: "Old Town, New Waterfront" by Stacie Michaelson

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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

This document presents the 2026 budget for the City of Bellingham, approved by the Bellingham City Council in December 2025. This is a budget created to adapt challenging financial times while seeking to be responsive and responsible. It required difficult choices, but I am confident it puts the City on a better, more sustainable path forward.

At its essence, a budget is a values document – a reflection of our community's priorities, the core services we provide, and the City's legal requirements. Much of our work is ours alone to do. No other entity is charged with most of the vital services we provide: frontline public safety and emergency response, long-term planning for how and where we grow, consideration of how we travel throughout Bellingham today and into the future, and maintaining the infrastructure to deliver clean water and safely treat our wastewater.

The City, like other municipalities and counties throughout the state, is coming to terms with years of increased demand for these core local government services. At the same time, we are incurring increasing costs to deliver essential services, coupled with flat or declining revenues. This sustained, structural budgetary imbalance presents one of the most significant challenges facing the City, and our work to correct it must continue.

In 2025, we made several changes to begin addressing the problem. We moved from biennial to annual budgeting to be more nimble in the face of economic uncertainty. We leveraged existing resources by shifting unrestricted revenues from other purposes to the General Fund. We reduced costs where possible without impacting services. In short, we picked the low-hanging fruit.

The 2026 budget continues the work towards sustainability, but now with more difficult and impactful choices. That's why the budget presented here includes both reductions in services and increases in taxes. We take neither of these actions lightly, particularly at a time when we know residents of our city are experiencing higher costs and the most vulnerable among us are in real need of further resources and our community's support.

To guide us in these difficult choices, we built this budget on three foundational principles:

- 1. Ensure financial sustainability.** The City must be financially secure. We no longer have the capacity in our reserves to wait for a better economic outcome tomorrow. We have to live within our means today.
- 2. Focus on the work only we can do.** There are services that the City must provide and others that only the City can provide. As we considered areas for reduction, we prioritized maintaining those services. Core services are not just the public-facing departments our community sees, but also the vital internal functions that make it possible for us to deliver frontline services.
- 3. Leverage our dedicated resources.** Though the General Fund is hit hardest by our current financial struggles, the City has dedicated resources to continue our work in defined areas. This includes the utility funds that support our public infrastructure, our voter-approved levies that provide a world-class parks system and resources for affordable housing, and dedicated taxes that support our streets and multi-modal investments, environmental clean-up, and human services.

After factoring in the cost of our current services levels, including bargained increases to employee wages and health care costs, the Finance Department forecast a \$10 million General Fund deficit in 2026. To close this gap, this budget increases revenues and cuts expenses.

First, the budget includes a new one-tenth of one percent sales tax for criminal justice. This new revenue source will raise nearly \$4 million in 2026, keeping the budgetary impacts to public safety minimal. Without this new revenue, cuts to staff and services would have been much deeper.

Second, the budget includes reductions across nearly all departments in the General Fund, including the Mayor's Office, the Police Department, the Fire Department, the Parks and Recreation Department, and the Library. Over 40 positions, representing nearly 30 full-time equivalents, are eliminated, most of which were already vacant. Unfortunately, the budget does include layoffs for a small number of employees and eliminates other positions through attrition. Employee costs are nearly seventy percent of General Fund expenses, and we simply cannot create a sustainable budget without reductions.

Our employees are the most important asset of the City. Our employees are the City. But this action to reduce positions is necessary to ensure we can continue to deliver services to our community sustainably.

For members of our community, these staffing reductions will result in changes that may impact you. While we seek to minimize impacts to public facing services, the reductions will be felt in reduced library hours, parks maintenance, and walk-in services. We will be navigating how to do less, because there will be fewer people to do our work.

The challenge of finding fiscal stability will be ongoing. Like the 2025 budget, this one relies on some one-time revenue. Further, the economic outlook gives reason for concern. Our costs will likely continue to exceed our revenues. This budget reflects a step toward stability while maintaining our community's values and delivering the important work that only we can do – now, and into the future.

While this budget is the result of challenging decisions, it upholds our vision to be an excellent government and responsible stewards of public resources, creating enduring public good in service to the community we love. We look forward to serving you in 2026.



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 [The Bellingham Plan](#).

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:

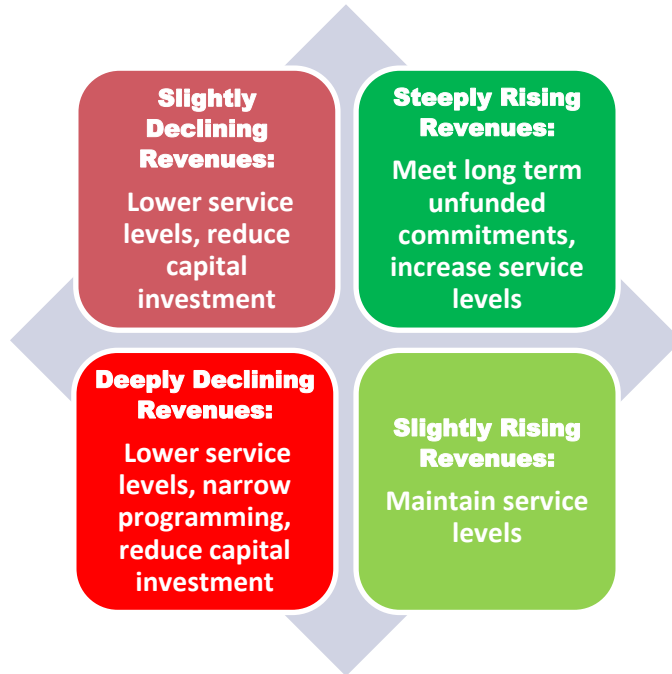
- | | |
|------------|---|
| Priority 1 | Ensure public safety.
Meet all legal and mandated obligations. |
| Priority 2 | Provide general city governance.
Maintain the existing infrastructure of the City.
Operating City-owned or operated amenities and programs. |
| Priority 3 | Replace existing City-owned 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.

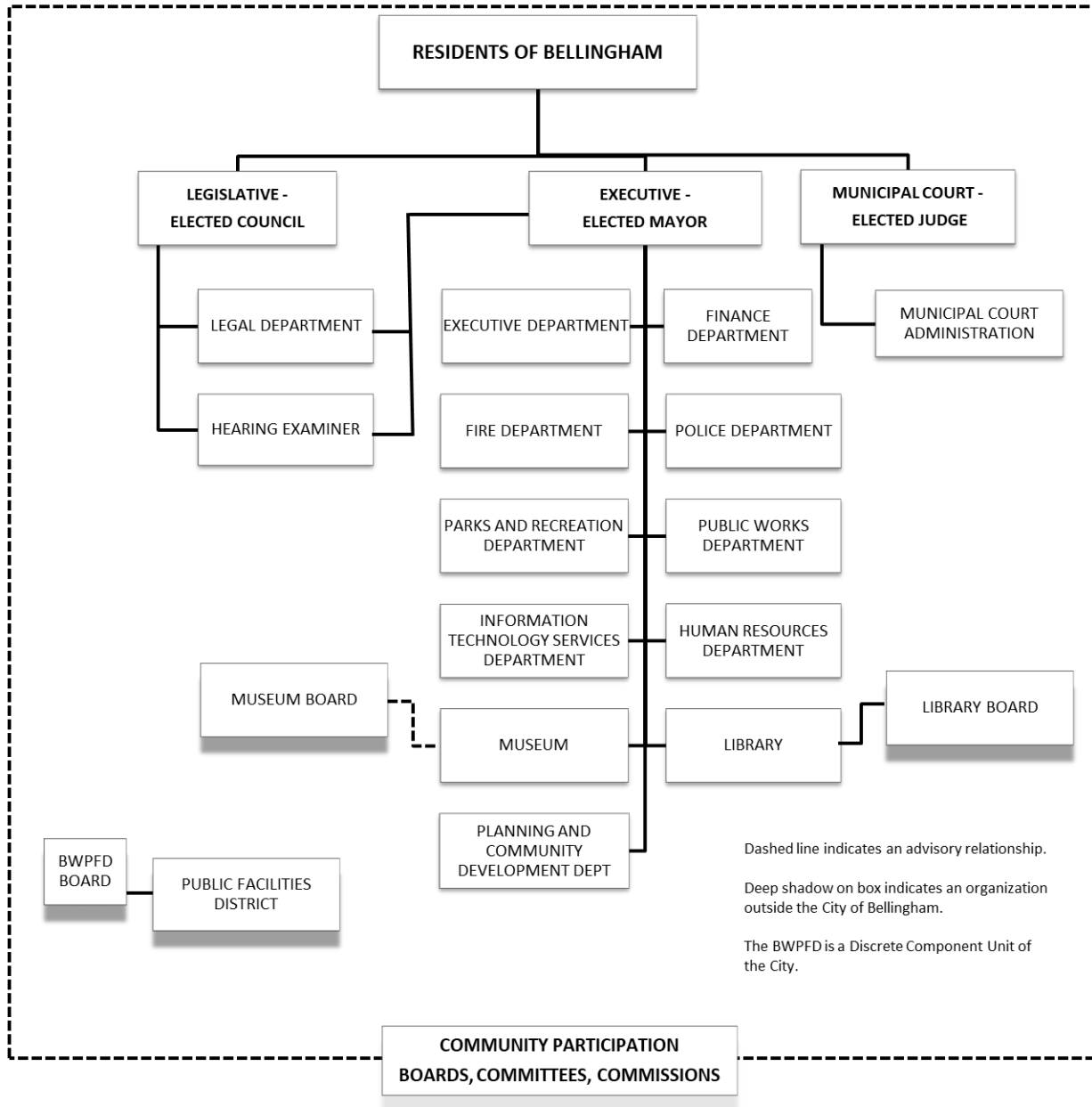
State statute provides for an elected Municipal Court Judge. Municipal Judges are elected for a four-year term.

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

2025 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.

City Organization and Directory

Administrative Department Heads

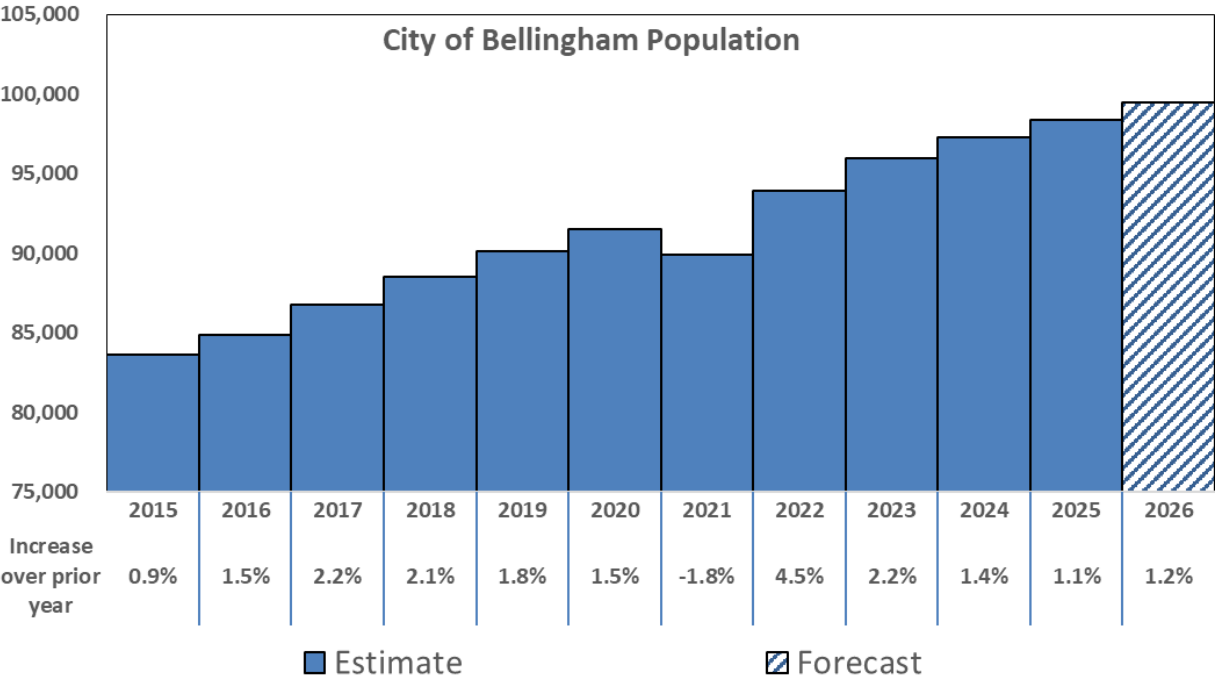
Police Chief , Rebecca Mertzig	(360) 778-8800
Fire Chief , Bill Hewett	(360) 778-8400
Court Director , Tami Bennett	(360) 778-8150
Parks and Recreation Director , Nicole Oliver	(360) 778-7000
Library Director , Rebecca Judd.....	(360) 778-7220
Museum Director (interim), Maria Coltharp	(360) 778-8930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

Local Economic Factors

Population

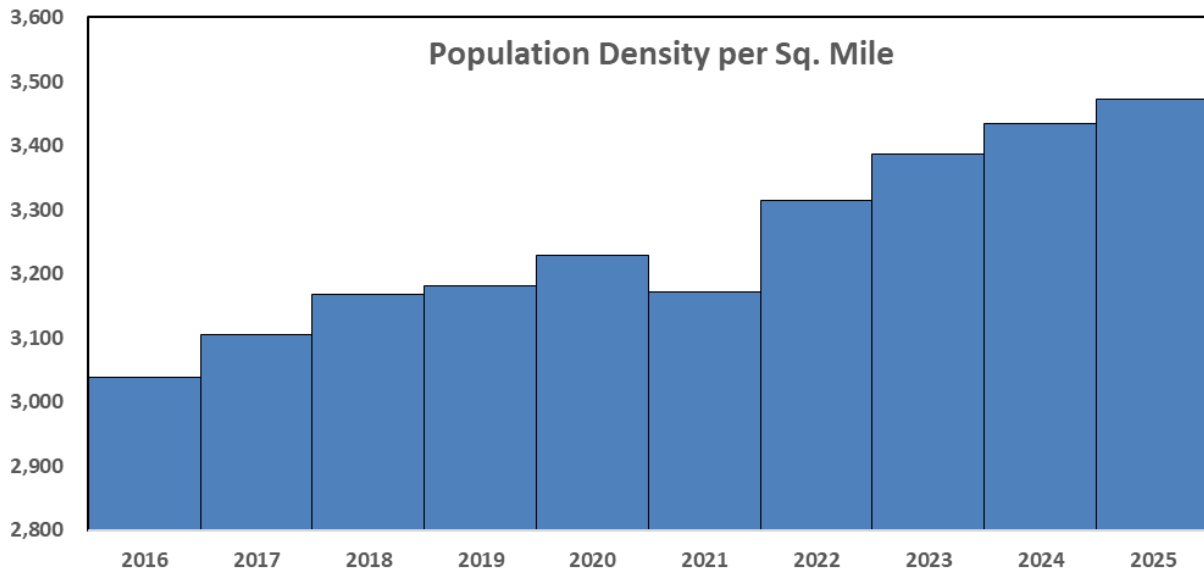
Bellingham’s population, as of April 2025, was estimated at 98,340 by the [Washington State Office of Financial Management](#) (WAOFM). WAOFM estimates the population annually, then adjusts those estimates when a federal census is completed. Forecasts are calculated by the City of Bellingham Finance Department.

The City’s population has consistently grown since the early 1990s, until COVID disrupted this monotonic growth in 2021 as Western Washington University students did not return 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.



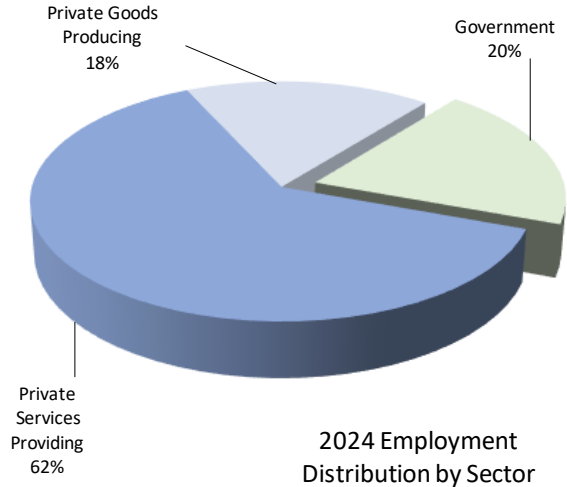
Employment

Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

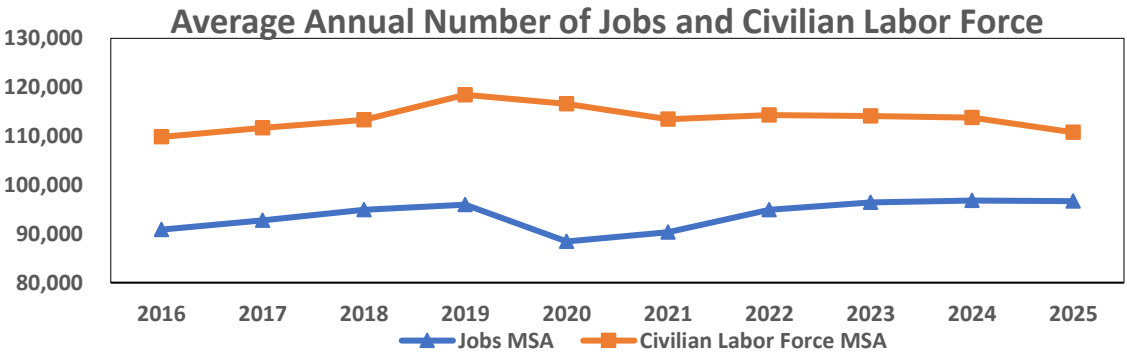
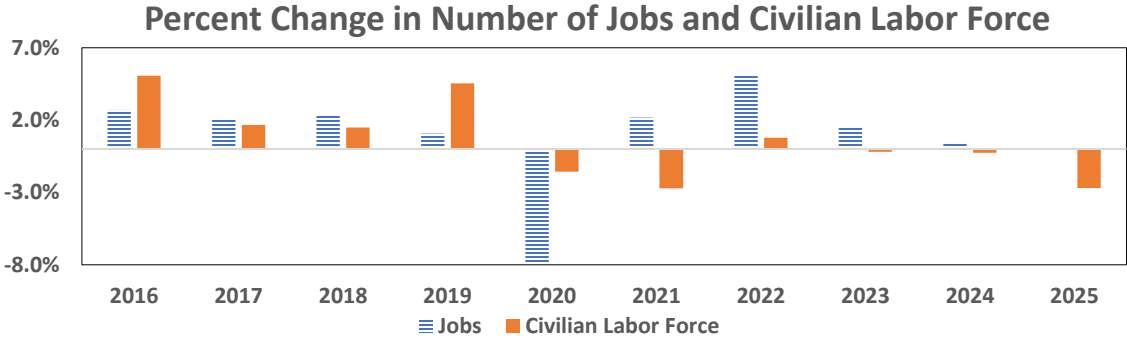
	2021	2022	2023	2024
PRIVATE GOODS PRODUCING	17.1	17.8	17.8	17.2
MINING, LOGGING AND CONSTRUCTION	8.0	8.6	8.6	8.1
MANUFACTURING	9.1	9.2	9.2	9.0
PRIVATE SERVICES PROVIDING	56.5	59.4	60.1	60.6
TRADE, TRANSPORT, UTILITIES	16.1	16.3	16.1	16.2
<i>Retail Trade (Included in Trade above)</i>	11.0	11.0	10.9	11.0
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.

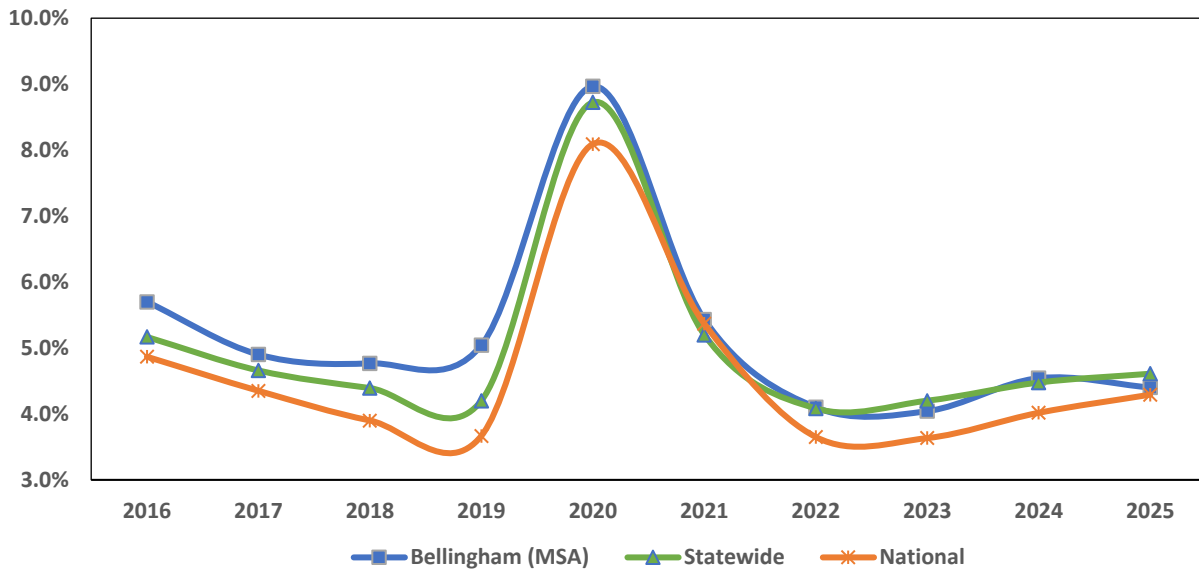


Bureau of Labor and Statistics (Bellingham MSA, Non-farm, Not Seasonally Adjusted)

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, with the unemployment rate swinging back to pre-COVID levels by 2022. Starting in 2025, Bellingham’s unemployment rate fell, largely due to participants leaving the labor force, indicating a weakening of the local labor force.

Annual Unemployment Rate



Bureau of Labor Statistics (Not seasonally adjusted)

Retail Sales Tax

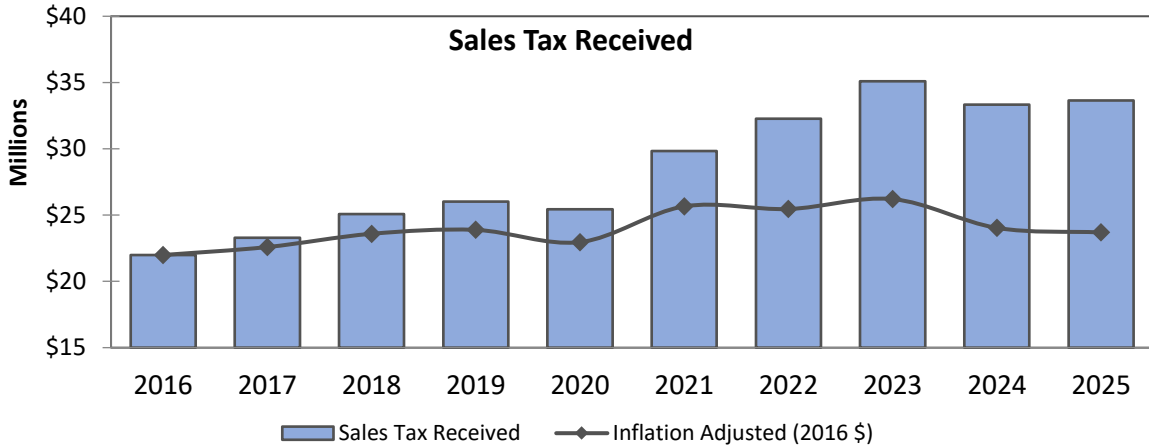
Bellingham’s sales tax base is driven heavily by retail activity and construction. After the 2020 recession, sales tax was boosted by an influx of government spending, which, in turn, pushed inflation higher. Along with supply chain issues and pent-up demand, sales tax revenue grew significantly in 2021. Since then, sales tax revenue has remained relatively flat, except for an outlier in 2023 consisting of taxes due from a prior period, 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*	2022	2023	2024	2025	Percent of Total	1-Year Change	4-Year Change
441 Motor Vehicle and Parts Dealers	3,888,621	3,928,837	3,920,228	3,907,241	11.6%	-0.3%	0.5%
459 Sporting Goods, Hobby, Musical Instrument, Book, and Misc. Retailers	3,361,554	3,434,535	3,486,440	3,595,437	10.7%	3.1%	7.0%
722 Food Services and Drinking Places	2,660,546	2,938,577	2,944,520	2,989,662	8.9%	1.5%	12.4%
455 General Merchandise Retailers	2,957,436	3,162,948	3,184,067	2,972,715	8.8%	-6.6%	0.5%
236 Construction of Buildings	3,078,837	3,544,925	3,069,371	2,920,585	8.7%	-4.8%	-5.1%
444 Building Material and Garden Equipment and Supplies Dealers	2,031,150	1,919,939	1,786,406	1,786,113	5.3%	0.0%	-12.1%
238 Specialty Trade Contractors	1,604,355	1,575,576	1,619,939	1,667,563	5.0%	2.9%	3.9%
423 Merchant Wholesalers, Durable Goods	1,352,548	1,286,979	1,254,569	1,235,117	3.7%	-1.6%	-8.7%
449 Furniture, Home Furnishings, Electronics, and Appliance Retailers	1,248,049	1,243,516	1,171,927	1,226,536	3.6%	4.7%	-1.7%
445 Food and Beverage Stores	1,014,362	1,107,837	1,158,873	1,193,595	3.5%	3.0%	17.7%
561 Administrative and Support Services	1,055,732	1,046,562	1,109,733	1,131,179	3.4%	1.9%	7.1%
541 Professional, Scientific, and Technical Services	889,769	955,918	996,122	1,010,955	3.0%	1.5%	13.6%
811 Repair and Maintenance	844,564	875,248	941,069	920,953	2.7%	-2.1%	9.0%
458 Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	682,757	711,249	732,155	699,729	2.1%	-4.4%	2.5%
237 Heavy and Civil Engineering Construction	248,214	269,624	420,687	519,039	1.5%	23.4%	109.1%
Subtotal top 15 categories	26,918,494	28,002,270	27,796,106	27,776,419	82.6%	-0.1%	3.2%
Total of all sales tax received	32,259,570	35,090,417	33,322,460	33,644,104	100.0%	1.0%	4.3%

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

In 2023, Bellingham voters approved a 0.2% sales tax for criminal justice and public safety purposes, and in 2025, City Council approved the 0.1% Safe and Stable Community Sales Tax, which starts at the beginning of 2026. These revenues are not included in this section for continuity, as they are accounted for separately as special purpose revenue. The [sales tax distribution](#) section shows how revenue is divided between multiple agencies.

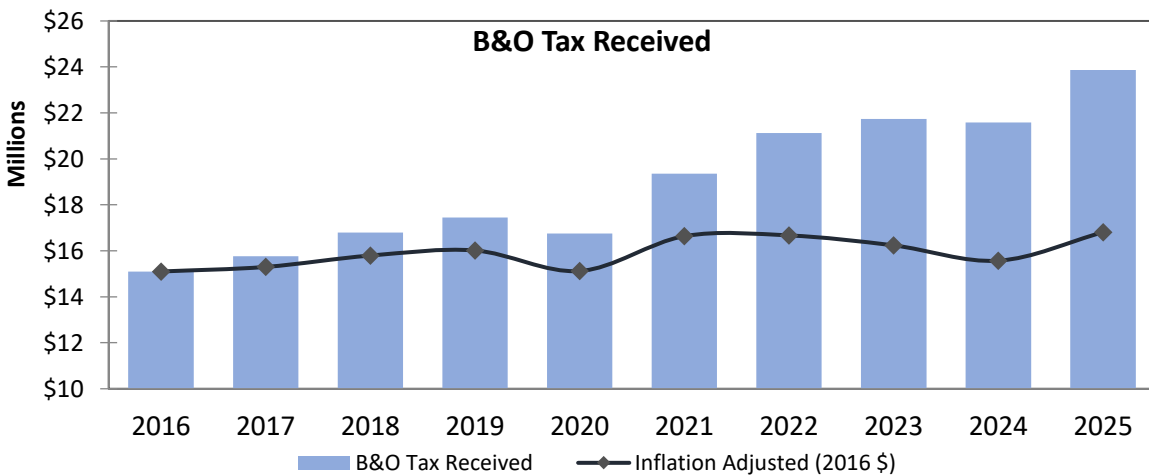
Local Economic Factors



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.

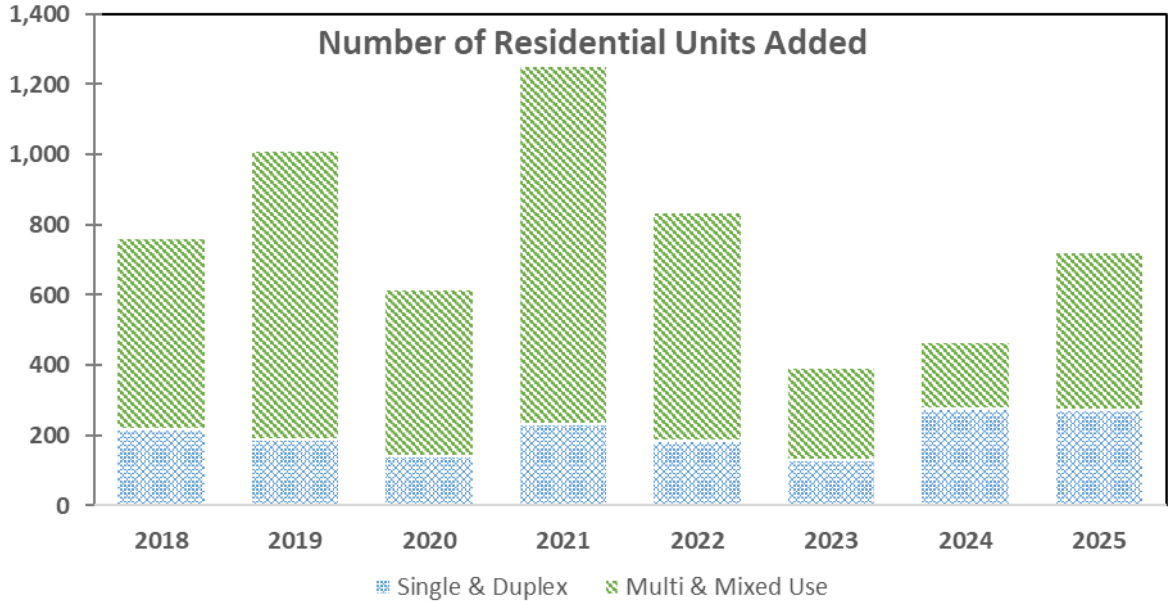
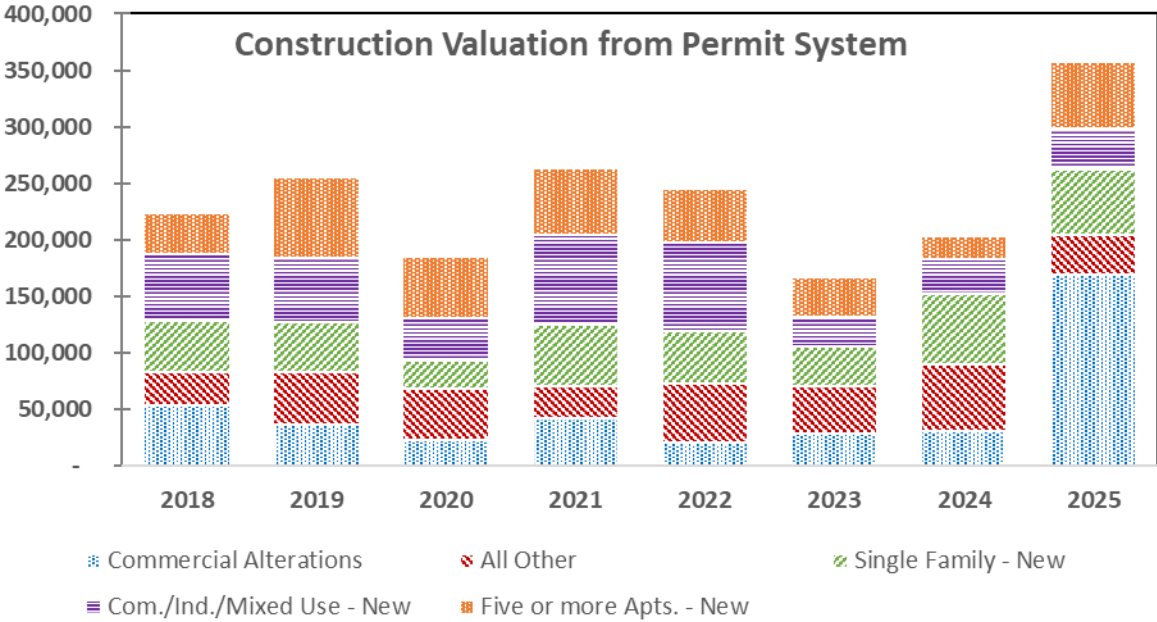
Similar to sales tax, even though B&O tax revenue rebounded significantly since 2020 and 2022, purchasing power has decreased due to inflation as revenue flattened. The increase in 2025 revenue is primarily a result of increased filings from prior year rather than economic growth.



Building Permit and Construction Activity

Construction activity is a key economic 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.



Local Economic Factors

Property Tax

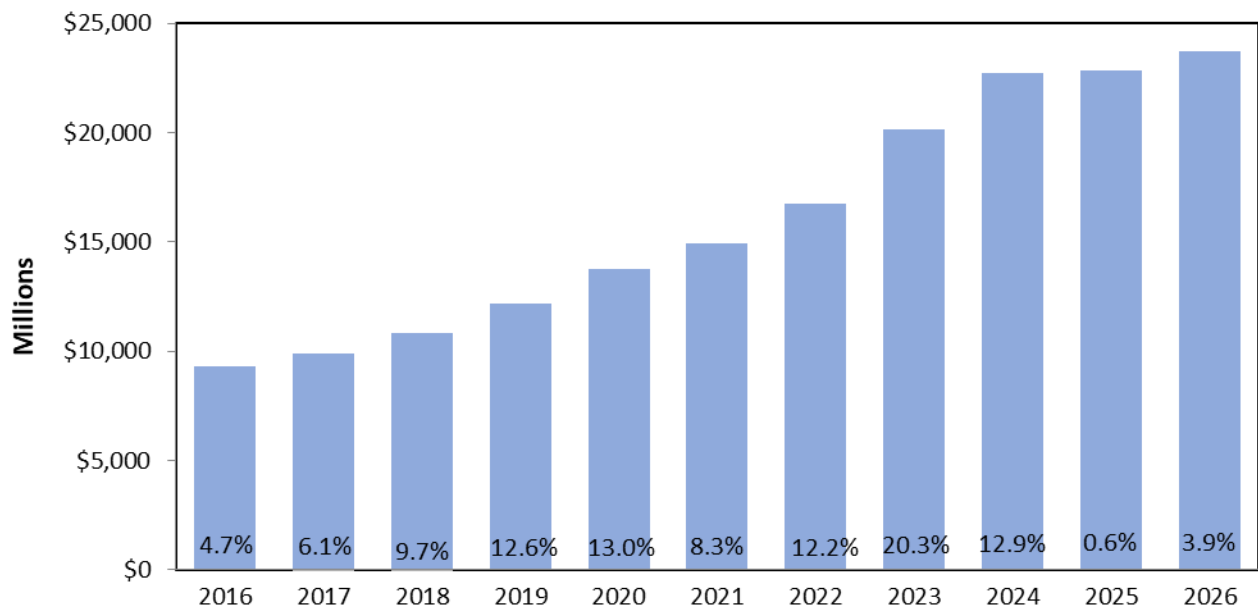
The City Council sets the dollar amount of the property tax each year in November. By state law, the City is limited to an 1% increase of the dollar amount annually. If the 1% increase is not taken, that amount becomes “banked capacity,” which can be used in future years in addition to any 1% increase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

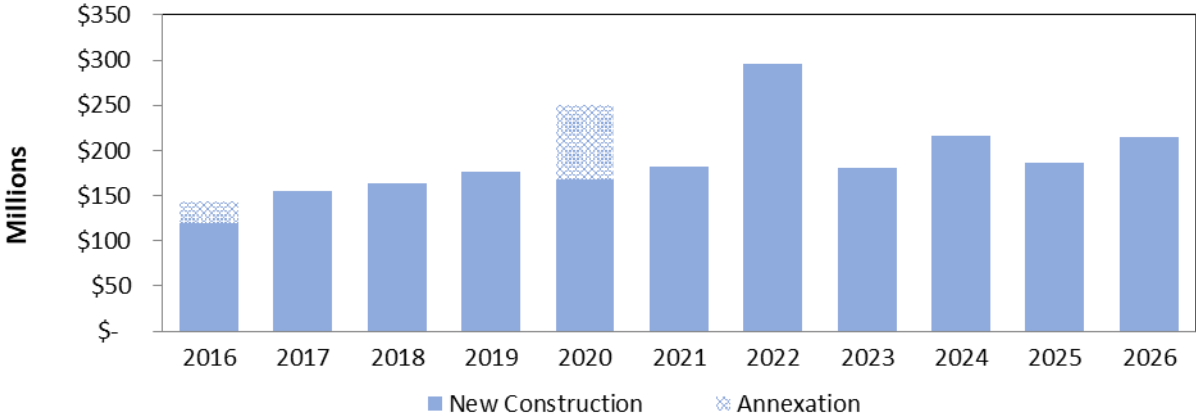


Percentage is Increase Over Prior Year. Assessment is for following year tax.

Valuation shown is 100% before adjustments.

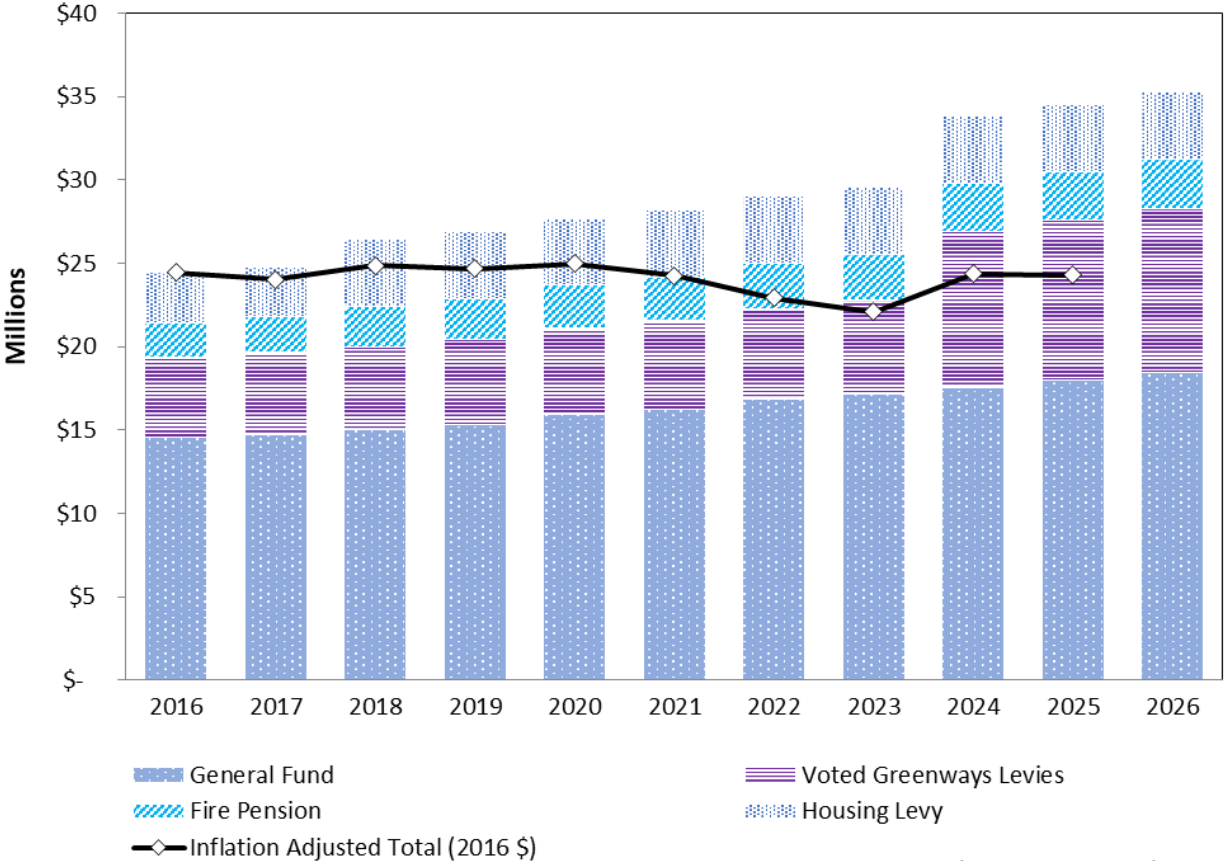
Source: Whatcom County Assessor's Certification of Assessed Valuations.

Assessed Valuation of New Construction and Annexations



Source: Whatcom County Assessor's Certification of Assessed Valuations

Property Tax Levy Total - 10 Year History



Source: Whatcom County Annual Tax Book

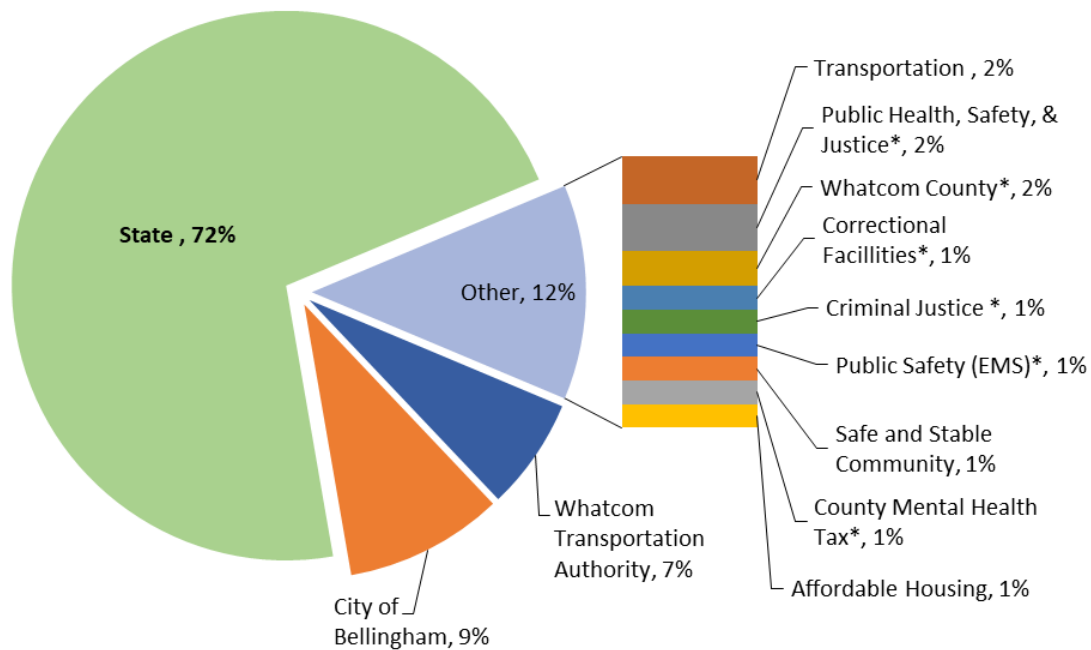
Local Economic Factors

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 9.1% sales tax in Bellingham is distributed.



Distribution of Retail Sales Tax

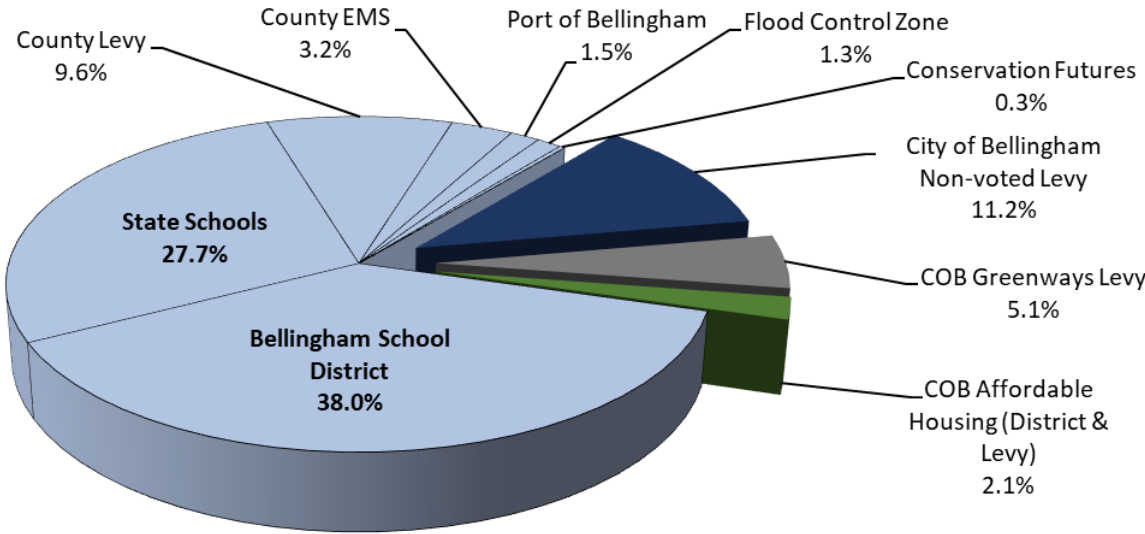
Whatcom Transportation Authority	0.60
Transportation	0.20
Public Health, Safety, & Justice*	0.20
Whatcom County*	0.15
Correctional Facilities *	0.10
Criminal Justice *	0.10
Public Safety (EMS)*	0.10
Safe and Stable Community	0.10
County Mental Health Tax*	0.10
Affordable Housing	0.10
City of Bellingham	0.85
State	<u>6.50</u>
Total Retail Sales Tax Rate	9.10%

*Distributed to or shared with Whatcom County

In October 2025, City Council approved an additional 0.1% Safe and Stable Community sales tax that was authorized by Chapter 350, Section 201, Laws of Washington 2025. Collection of the tax will begin on January 1, 2026.

Distribution of Property Tax

Jurisdiction	2025 Levy Rate Per \$1,000 Valuation	2026 Levy Rate Per \$1,000 Valuation	2026 Percent of Total Levy	2026 Cost for \$500K Home
City of Bellingham				
General Fund (GF)	\$0.78661	\$0.77677	9.60%	\$388.39
Fire Pension - GF	0.12730	0.12571	1.55%	62.85
GF Non-voted Levy	0.91392	0.90248	11.16%	451.24
Voted Affordable Housing	0.05944	0.05758	0.71%	28.79
Voted Greenways	0.41942	0.41417	5.12%	207.09
Total Regular Levy	1.39277	1.37424	16.99%	687.12
Affordable Housing District	0.11738	0.11321	1.40%	56.60
Total City of Bellingham Levy	1.51015	1.48744	18.39%	743.72
State Schools	2.31797	2.24456	27.75%	1,122.28
County Levy	0.79794	0.77321	9.56%	386.61
Whatcom County EMS	0.22083	0.25900	3.20%	129.50
Conservation Futures	0.02305	0.02271	0.28%	11.36
Flood Control Zone	0.10592	0.10335	1.28%	51.67
Port of Bellingham	0.12797	0.12371	1.53%	61.85
Bellingham School District (1)	3.07472	3.07472	38.01%	1,537.36
Total Levy	\$8.17857	\$8.08870	100.00%	\$4,044.35



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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 beginning with the 2025 budget year.

Preparation of the City's budget is governed by the City Charter and Revised Code of Washington (RCW), [Chapter 35.33](#).

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 and beyond 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
114	Firefighters Pension and Benefit Fund	Human Resources
116	Police Officers Pension and Benefit Fund	Human Resources
120	Public Safety Sales Tax	*Shared by departments
121	Mitigation Bank	Public Works
126	Library Gift Fund	Library
136	Environmental Remediation Fund	*Shared
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared
142	Second 1/4% REET Fund	*Shared
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police

Fund #	Fund Name	Budgetary Responsibility
153	Criminal Justice Fund	Police
160	Public Safety Dispatch Fund	Police and Fire
161	Transportation Fund	Public Works
162	Public Ed & Govt. (PEG) Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	Sub-fund for restricted PEG equipment
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
<p>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.</p>		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
<p>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.</p>		
301	What-Comm Facility Construction	*Shared by departments
302	Library Renovation	*Shared by departments
303	Skate Park Construction	*Shared by departments
371	Waterfront Construction Fund	*Shared
<p>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.</p>		
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

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
511	Radio Communications	Sub-fund for radio operation
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
542	Computer Infrastructure Replacement	Sub-fund for Computer Replacement
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
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	17,430,801	128,603,088	128,958,506	17,075,382	(355,419)	-2%
111	Street	5,804,800	35,257,000	40,598,288	463,512	(5,341,288)	-92%
114	Firefighter's Pensions	24,091,534	319,280	1,935,694	22,475,120	(1,616,414)	-7%
116	Police Officer's Pensions	6,926,243	52,588	1,117,368	5,861,463	(1,064,780)	-15%
120	Public Safety Sales Tax	847,290	3,350,000	3,377,531	819,759	(27,531)	-3%
121	Mitigation Bank	-	20,000	20,000	-	-	0%
126	Library Gift	423,119	150,000	150,000	423,119	(0)	0%
136	Environmental Remediation	5,400,569	27,392,800	29,080,006	3,713,363	(1,687,206)	-31%
141	1st 1/4% REET	821,414	2,200,000	2,975,000	46,414	(775,000)	-94%
142	2nd 1/4% REET	7,789,141	5,813,000	6,158,000	7,444,141	(345,000)	-4%
151	Police Federal Equitable Share	13,000	-	3,297	9,703	(3,297)	-25%
152	Asset Forfeiture /Drug Enforce.	96,201	-	5,275	90,926	(5,275)	-5%
153	Criminal Justice	1,021,314	657,500	882,583	796,231	(225,083)	-22%
160	Public Safety Dispatch	1,782,736	10,925,722	10,794,727	1,913,731	130,995	7%
161	Transportation Fund	6,261,600	8,450,000	14,242,901	468,699	(5,792,901)	-93%
162	Public Educ & Gov Acc TV	162,562	227,500	216,048	174,014	11,452	7%
163	Restricted Equipment/PEG	704,597	60,000	148,000	616,597	(88,000)	-12%
173	Greenways III	10,142,000	10,010,000	12,952,679	7,199,321	(2,942,679)	-29%
177	Park Impact	966,200	1,930,000	2,330,000	566,200	(400,000)	-41%
178	Sportsplex	2,044	-	-	2,044	-	0%
180	Tourism	2,984,241	2,405,000	2,588,266	2,800,975	(183,266)	-6%
181	Low Income Housing	1,232,173	4,553,818	5,763,610	22,381	(1,209,792)	-98%
182	Affordable Housing Sales tax	115,477	3,945,000	4,042,057	18,420	(97,057)	-84%
183	Tourism Promotion Area	2,336,529	1,600,000	1,823,661	2,112,868	(223,661)	-10%
190	Community Development Block Grnt	-	1,683,419	1,683,419	-	-	0%
191	Home Investment Partnership Grant	-	2,415,533	2,415,533	-	-	0%
192	HUD Home Subfund	-	2,413,409	2,413,409	-	-	0%
224	2004 Sportsplex Acq. LTGO	287,531	290,500	290,500	287,531	-	0%
225	2004 PFD/Civic Field LTGO	-	896,100	896,100	-	-	0%
226	2011 QEC Bond	-	-	-	-	-	0%
227	2016 PFD Refunding Bonds	1,145,000	1,357,050	1,357,050	1,145,000	-	0%
228	2014 Solid Waste LTGO	-	-	-	-	-	0%
235	Governmental Debt Service	-	350,369	350,369	-	-	0%
245	LID Guaranty Fund	83,268	-	-	83,268	-	0%
301	What-Comm Facility Construction	986,815	12,000,000	12,000,000	986,815	-	0%

Budget Overview

Fund Number and Name	Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
302 Library Renovation	-	8,230,000	8,230,000	-	-	0%
303 Skate Park Construction	-	-	-	-	-	0%
371 Waterfront Construction #1	14,616,002	1,035,653	-	15,651,655	1,035,653	7%
410 Water Fund	22,150,887	33,166,500	34,033,474	21,283,913	(866,974)	-4%
411 Watershed Fund	18,716,434	7,600,000	13,414,257	12,902,177	(5,814,257)	-31%
420 Wastewater Fund	5,331,542	53,707,000	58,559,490	479,052	(4,852,490)	-91%
430 Storm Surface Water Utility	4,939,623	21,692,065	26,434,444	197,244	(4,742,379)	-96%
456 Cemetery	100,000	476,000	557,249	18,751	(81,249)	-81%
460 Golf Course	20,000	2,458,000	2,477,584	416	(19,584)	-98%
465 Parking Services	986,300	3,945,320	4,929,988	1,632	(984,668)	-100%
470 Medic One	46,207	15,273,661	15,209,782	110,086	63,879	138%
475 Development Services	4,026,418	3,667,758	6,364,062	1,330,114	(2,696,304)	-67%
510 Fleet Administration	575,000	10,928,620	11,138,449	365,171	(209,829)	-36%
511 Radio Communications	2,181,295	2,228,750	2,176,921	2,233,124	51,829	2%
530 Facilities Administration	93,728	12,219,379	10,952,278	1,360,829	1,267,101	1,352%
540 Tech and Telecom	230,069	756,695	729,377	257,387	27,318	12%
542 Computer Infra. Replacement	2,426,406	5,873,130	5,908,437	2,391,099	(35,307)	-1%
543 Information Technology Fund	236,892	6,093,679	6,105,631	224,940	(11,952)	-5%
550 Claims, Lit & Prop Loss Fund	2,932,819	3,680,000	3,235,410	3,377,409	444,590	15%
561 Unemployment compensation	744,854	350,000	191,539	903,315	158,461	21%
562 Workers Comp Self-Insurance	87,269	2,200,000	2,117,962	169,307	82,038	94%
565 Health Benefits Fund	74,568	22,263,000	21,961,413	376,155	301,587	404%
570 PW Admin & Engineering	1,220,768	14,173,000	14,405,143	988,625	(232,143)	-19%
701 Greenways Maintenance Endowmnt	6,315,059	206,033	-	6,521,092	206,033	3%
702 Nat Res Protect & Restore	4,626,821	260,203	-	4,887,024	260,203	6%
965 Public Facilities District	2,052,657	3,383,400	3,563,542	1,872,515	(180,142)	-9%
Total	194,589,817	505,196,523	544,266,310	155,520,030	(39,069,787)	-20%

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 increase in new and one-time revenues, while at the same time holding expenditures relatively flat in an effort to minimize the impact on the fund’s reserves.

111 Street Fund – Anticipated repair and maintenance activity as well as increases to other operating expenditures, coupled with lower expected operating revenue assumes utilization of \$5.3 million in reserves.

136 Environmental Remediation – Several large remediation projects will use about \$1.7 million in reserves. See the capital section for details.

141 – 1st ¼% Real Estate Excise Tax (REET) – \$775,000 in reserves will be used for capital investment to improve and repair of various City facilities, as well as several Park’s projects. See the capital section for details.

161 Transportation Fund – With over \$11 million in transportation capital projects budgeted in the transportation fund, approximately \$5.8 million in reserves are expected to be used. Please see the capital section for details.

173 Greenways Fund – Land acquisitions, as well as various trail and wayfinding projects will uses nearly \$3 million in reserves. See the capital section for details.

177 Park Impact Fee Fund – Salish Landing, Rock Hill Park, Squalicum Creek Park, and other projects will reduce reserves by \$400,000.

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

371 Waterfront Construction Fund – This fund is used to account for Local Infrastructure Financing Tool (LIFT) revenue received from the state. The city is eligible for up to \$1 million per year for twenty-five years to be spent on public infrastructure projects within the Revenue Development Area. Reserves will increase by \$1 million for future construction projects in the Waterfront District.

410 Water Fund and 411 Watershed Fund – Large capital expenditures on Water system improvements and filter replacements as well as expanded acquisitions in the Watershed will use \$6.7 million of reserves over 2026.

420 Wastewater Fund – Capital projects for sewer mains, lift stations, Incinerator Emission control upgrade and significant investments in the Post Point treatment plant decrease reserves by almost \$5 million.

430 Stormwater Fund – Fish passage projects at Squalicum Creek, Padden Creek, and Squalicum Creek Water quality projects are the largest projects decrease reserves by almost \$5 million.

530 Facilities Fund – An increase in internal services charges is expected to significantly contribute to over \$1 million in reserve surplus.

Budget Overview

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	Permanent Funds	PFD	All Funds
BEGINNING RESERVE BALANCE	17,430,801	79,924,784	1,515,799	15,602,817	56,317,411	10,803,668	10,941,880	2,052,657	194,589,817
TAXES	100,995,000	49,390,000	-	1,035,653	1,200,000	-	-	2,312,000	154,932,653
LICENSES AND PERMITS	790,200	226,000	-	-	1,983,536	68,000	-	-	3,067,736
INTERGOVERNMENTAL REVENUE	5,189,076	50,577,433	-	4,000,000	8,383,565	218,000	-	-	68,368,074
CHARGES FOR GOODS AND SERVICES	15,839,749	15,373,650	-	-	112,031,884	76,809,374	-	-	220,054,656
FINES AND PENALTIES	352,349	-	-	-	736,000	-	-	-	1,088,349
MISCELLANEOUS REVENUE	3,876,735	1,329,487	393,606	3,200,000	2,607,320	637,500	238,090	71,400	12,354,138
NON REVENUES	59,979	-	2,150,044	-	-	-	228,146	-	2,438,169
OTHER FINANCING SOURCES	1,500,000	8,935,000	350,369	13,030,000	15,044,000	3,033,379	-	1,000,000	42,892,748
TOTAL REVENUE	128,603,088	125,831,569	2,894,019	21,265,653	141,986,305	80,766,253	466,236	3,383,400	505,196,523
NON-EXPENDITURES	44,000	3,096,214	-	1,500,000	2,237,534	-	-	-	6,877,748
SALARIES AND WAGES	65,148,472	13,488,980	-	-	28,203,953	17,840,304	-	-	124,681,708
PERSONNEL BENEFITS	22,135,208	7,207,466	-	-	10,136,043	6,836,601	-	-	46,315,318
SUPPLIES	2,163,073	3,181,075	-	-	7,282,831	3,064,104	-	-	15,691,083
OTHER SERVICES AND CHARGES	39,467,753	87,062,586	-	8,230,000	69,780,594	39,000,127	-	1,152,944	244,694,004
CAPITAL OUTLAYS	-	33,605,000	-	10,500,000	39,906,000	9,135,000	-	-	93,146,000
DEBT SERVICE PRINCIPAL	-	75,755	2,725,000	-	2,539,148	1,564,979	-	2,302,435	9,207,317
DEBT SERVICE INTEREST/COSTS	-	278	169,019	-	1,894,226	1,481,445	-	108,163	3,653,132
TOTAL EXPENDITURE	128,958,506	147,717,353	2,894,019	20,230,000	161,980,330	78,922,559	-	3,563,542	544,266,310
Net Surplus/(Deficit)	(355,419)	(21,885,784)	-	1,035,653	(19,994,025)	1,843,694	466,236	(180,142)	(39,069,787)
ESTIMATED ENDING RESERVE	17,075,382	58,039,000	1,515,799	16,638,470	36,323,386	12,647,362	11,408,116	1,872,515	155,520,030

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 citywide operating and capital expenditures.

Expenditure Type	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	10,595,069	3,986,957	5,805,474	11,638,927	6,877,748
NON-EXPENDITURES	10,595,069	3,986,957	5,805,474	11,638,927	6,877,748
SALARIES AND WAGES	79,985,646	90,281,206	103,404,404	108,758,235	119,318,769
OVERTIME AND HAZARD DUTY	5,619,748	6,114,505	5,764,408	5,731,079	5,362,939
SALARIES AND WAGES	85,605,394	96,395,711	109,168,813	114,489,314	124,681,708
PERSONNEL BENEFITS	32,899,768	36,788,731	38,087,550	39,189,381	44,223,518
PENSION & DISABILITY PAYMENTS	1,297,212	1,306,795	1,402,321	1,293,474	2,091,800
PERSONNEL BENEFITS	34,196,980	38,095,526	39,489,870	40,482,855	46,315,318
OFFICE AND OPERATING SUPPLIES	8,760,683	10,108,864	10,722,222	11,166,507	11,171,785
FUEL CONSUMED	942,809	998,014	936,703	1,047,605	939,834
PURCHASES FOR RESALE	1,847,401	1,828,746	1,687,681	2,425,291	179,400
SMALL TOOLS AND MINOR EQUIPMENT	3,213,627	4,939,558	2,949,115	4,013,976	3,050,063
INTER FUND BILLING	-	212	(24,083)	-	350,000
SUPPLIES	14,764,520	17,875,393	16,271,638	18,653,378	15,691,083
PROFESSIONAL SERVICES	58,413,500	68,935,347	77,511,182	89,140,636	88,860,237
COMMUNICATION	1,638,966	1,539,192	1,837,973	3,318,738	3,557,387
TRAVEL	256,993	290,764	357,424	212,413	582,318
TAXES & OPERATING ASSESSMENTS	12,876,137	13,081,863	13,976,753	14,666,275	16,025,642
OPERATING RENTALS AND LEASES	11,062,277	14,317,109	15,805,039	19,997,504	23,502,633
INSURANCE	4,328,812	4,416,230	5,921,882	4,570,451	5,686,983
UTILITY SERVICE	5,382,646	5,472,803	5,658,338	6,147,759	6,542,151
REPAIRS & MAINTENANCE	16,188,663	25,141,111	29,844,744	32,944,087	79,970,190
MISCELLANEOUS	18,380,812	14,771,786	19,965,191	19,789,887	19,966,462
OTHER SERVICES AND CHARGES	128,528,807	147,966,206	170,878,525	190,787,749	244,694,004
LAND	4,779,595	6,811,624	8,368,413	16,996,566	13,250,000
BUILDINGS AND STRUCTURES	17,090,060	1,069,323	10,581,154	15,798,546	10,500,000
OTHER IMPROVEMENTS	14,870,080	10,373,129	23,633,044	18,679,012	28,080,000
MACHINERY AND EQUIPMENT	3,962,948	5,871,887	8,647,989	4,159,836	9,816,000
CONSTRUCTION OF FIXED ASSETS	730,101	13,853,730	19,659,979	21,564,050	31,500,000
CAPITAL OUTLAYS	41,432,784	37,979,692	70,890,579	77,198,009	93,146,000
GENERAL OBLIGATION BONDS	2,915,000	3,070,000	3,645,000	10,375,000	3,900,000
REVENUE BONDS	1,493,000	1,520,000	1,551,000	1,592,000	1,642,000
INTERFUND LOANS (EXP)	315,353	787,866	791,771	865,465	135,734
OTHER NOTES	2,071,821	1,422,654	1,291,289	1,202,902	1,227,148
INTERGOVERNMENTAL LOANS	1,633,518	1,775,854	1,922,959	2,115,214	2,302,435
INTERFUND LOAN ISSUANCE	1,500,000	-	180,000	-	-
DEBT SERVICE PRINCIPAL	9,928,693	8,576,374	9,382,019	16,150,581	9,207,317
INTEREST ON INTERFUND DEBT	10,189	20,711	24,677	13,384	2,344
INTEREST ON LT EXTERNAL DEBT	4,039,941	3,827,649	4,152,354	4,337,921	3,647,538
DEBT ISSUE COSTS	-	-	326,574	-	-
DEBT REGISTRATION COSTS	2,100	2,450	2,818	2,395	2,250
OTHER INTEREST AND DEBT SVC COSTS	3,500	1,000	1,000	1,000	1,000
DEBT SERVICE INTEREST/COSTS	4,055,729	3,851,810	4,507,423	4,354,700	3,653,132
TOTAL EXPENDITURE	329,107,976	354,727,670	426,394,341	473,755,514	544,266,310

Revenues – Sources and Trends

Revenue Forecast Overview

With inflation slow to subside and stable consumer spending, the Federal Reserve eased federal fund rate cuts in 2025 out of concern for overheating the economy. Paired with continued policy uncertainty, particularly on trade, and indications of a weakening labor market, the economy seems to be at an inflection point. While hopes of sticking the soft landing continue, the dangers of a cooling economy and persistent inflation remain a real risk. Considering significant uncertainty of where the economy is heading, the 2026 forecast follows the trend of recent years, assuming nominal growth for market-driven revenue.

As costs continue to rise and outpace revenue growth, the City looks for ways to maintain services through new revenue and increased user fees. In 2026, a new one-tenth percent sales tax was introduced, utility rates were increased by a larger factor than historically, and new debt was issued. Together, these increased revenues will go toward funding public safety and major capital projects.

General Fund Revenues

The General Fund forecast builds on 2025 revenues and expenditures, projecting future resources and costs based on recent and anticipated economic conditions. Where the 2025 budget worked to moderate deficit spending by redistributing revenue to the General Fund, such as sales tax and interest, the 2026 budget continues this effort by increasing revenue beyond economic growth. The most significant revenue increase is expected to come from the new 0.1% Safe and Stable Community Sales Tax, while other sources, such as B&O utility taxes, are anticipated to have moderate contribution from increases in user fees.

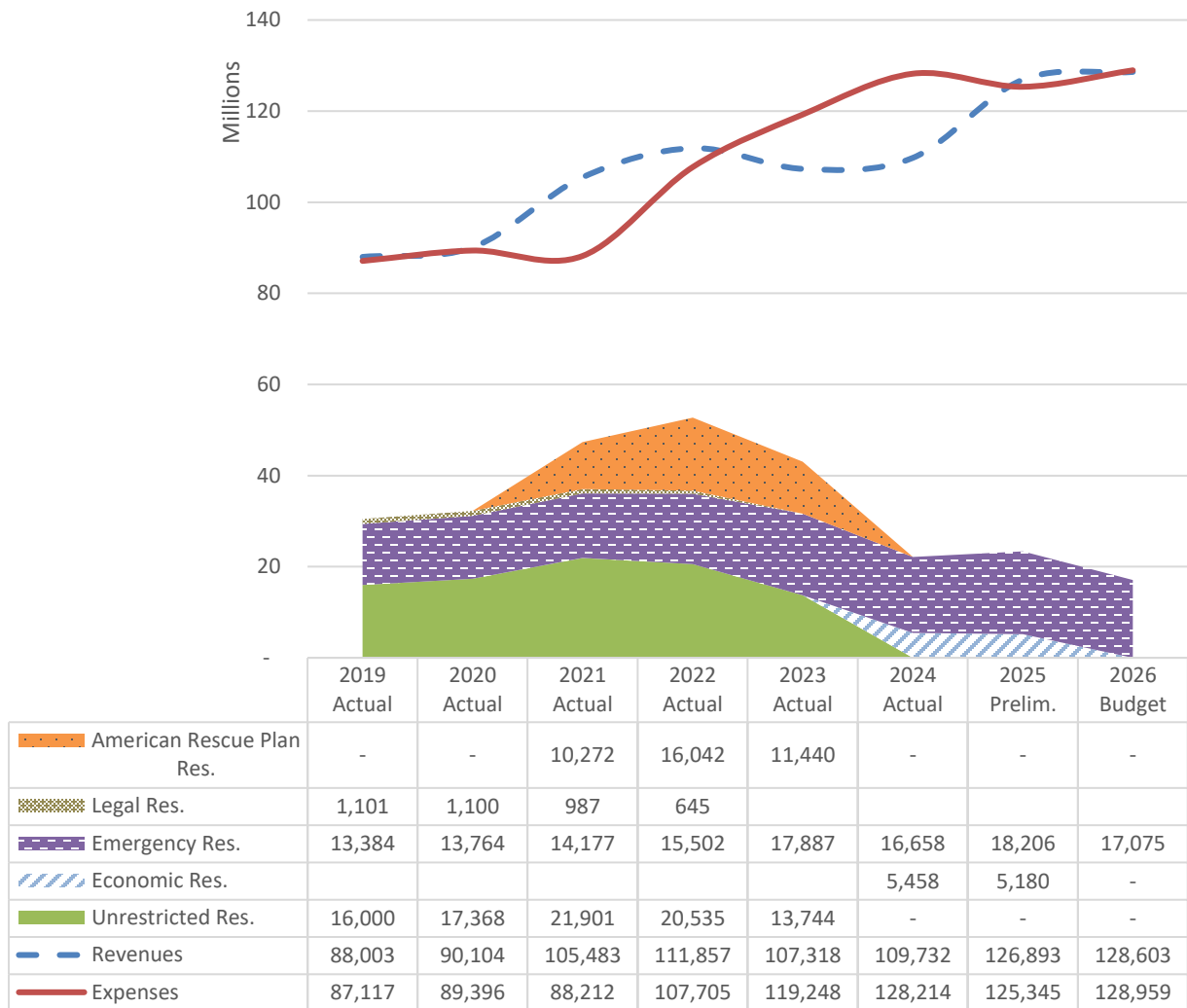
Although the adopted budget reflects continued deficit spending, the gap between revenue and expenditures has been significantly narrowed. This is primarily due to efforts over the last few budget cycles to strengthen revenue funding streams in the General Fund. The City budgets the use of reserves primarily for one-time purposes such as capital and equipment investments, ensuring sustainability of ongoing expenses and revenues over time, as personnel costs and a growing population's service needs continue to place upward pressure on City finances. Recognizing the imbalance between revenue and expenditure trends, the 2026 budget advances the City's efforts to present a balanced budget.

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

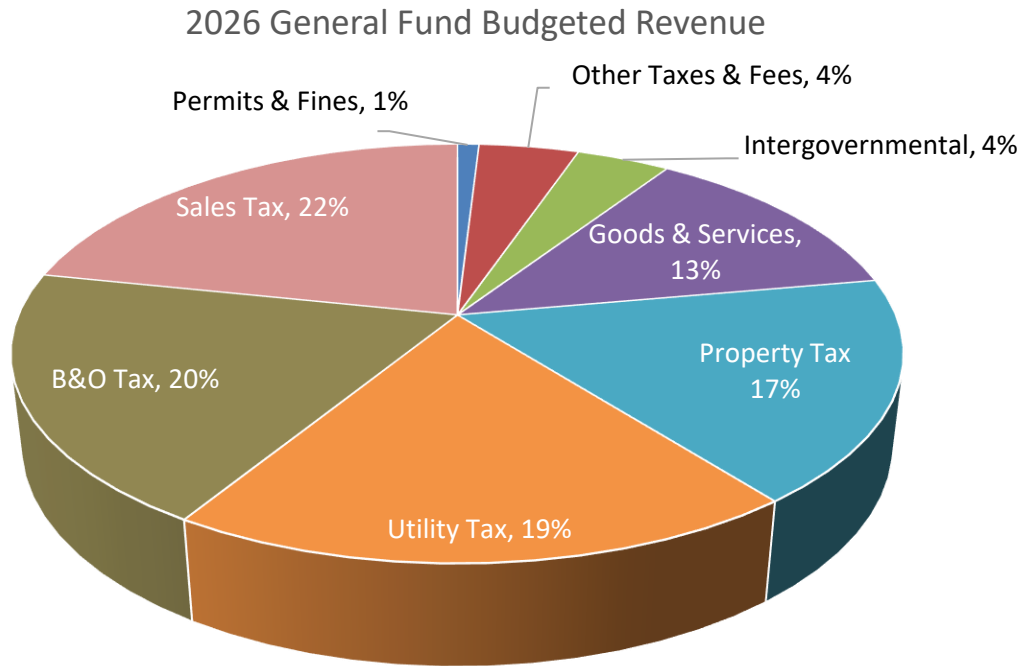
General Fund Revenues, Expenditures & Ending Reserves



*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. For more information on how General Fund reserves are prioritized, see the [Financial Management Guidelines](#).

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 2026, the City of Bellingham will receive approximately \$1.49 per \$1,000 of assessed valuation from property owners within the City limits, generating around \$35.3 million of tax revenue. There are four primary components of the City’s levy:

- General Fund accounting for \$18.4 million;
- voted Park Greenways, providing \$9.8 million for Parks purposes;
- voted Housing Levy, raising \$4 million for low-income housing needs; and
- the Fire Pension for \$3.0 million.

The property tax levy provides roughly 17 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 in previous years.

The following table shows the historical collection of property tax received by the City’s General Fund. In 2025, revenue from the fully funded Fire Pension property tax levy was redirected to the General Fund, resulting in a much higher percent increase than normal. Ongoing, 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Property Tax	\$ 16,671,243	\$ 17,050,290	\$ 17,411,635	\$ 20,719,757	\$ 21,154,800
Percent Change	2.9%	2.3%	2.1%	19.0%	2.1%

Revenues – Sources and Trends

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

Sales Tax

Sales tax is subject to larger economic swings than most other sources of government revenues. In recent years, high inflation and stable consumer spending has maintained relatively flat sales tax revenue, with the exception of a large back-tax payment in 2023. The increase in 2025 General Fund sales tax revenue is primarily from shifting the percent distribution between funds. The table below does not include special purpose sales tax revenue, only general local sales and use tax. 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 2026. Growth in the out years is projected to remain slow, eventually returning to a rate commensurate with population growth and price inflation.

In 2026, sales tax received by the City will be allocated between with the General Fund at 68% being and Street Fund at 32%.

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Adopted
Sales Tax	\$ 19,355,743	\$ 21,059,356	\$ 19,993,490	\$ 22,877,992	\$ 23,100,000
Percent Change	8.1%	8.8%	-5.1%	14.4%	1.0%

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

The majority of the 9.1 percent sales tax collected is distributed to other jurisdictions as illustrated in the [sales tax distribution table and chart](#).

Business & Occupation (B&O) Tax

Overall, B&O tax revenue increased 10.6 percent for 2025. 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.

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Adopted
B&O Tax	\$ 21,123,615	\$ 21,740,770	\$ 21,589,238	\$ 23,871,667	\$ 23,970,000
Percent Change	9.1%	2.9%	-0.7%	10.6%	0.4%

Utility Tax

The Utility Tax budget for 2026 is \$23.8 million, which is 19 percent of the General Fund revenue. State law enables City Councils to levy utility tax up to six percent on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately \$10.4 million or nearly half of the total utility tax revenue. 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 weather conditions.

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.

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Adopted
Electricity	\$ 4,753,216	\$ 4,805,567	\$ 5,234,576	\$ 6,144,847	\$ 6,180,000
Water	\$ 5,551,102	\$ 5,749,985	\$ 6,130,683	\$ 6,007,200	\$ 7,200,000
Natural Gas	\$ 1,735,421	\$ 2,145,016	\$ 2,038,142	\$ 2,429,698	\$ 2,575,000
Wastewater	\$ 3,425,222	\$ 3,505,258	\$ 3,810,041	\$ 3,716,060	\$ 4,640,000
Cable	\$ 1,297,474	\$ 1,017,847	\$ 1,069,556	\$ 919,552	\$ 800,000
Telephone	\$ 883,072	\$ 948,170	\$ 919,384	\$ 910,443	\$ 921,200
Stormwater	\$ 1,443,001	\$ 1,414,925	\$ 1,454,448	\$ 1,369,279	\$ 1,490,000
Total Utility Tax	\$ 19,088,508	\$ 19,586,768	\$ 20,656,829	\$ 21,497,080	\$ 23,806,200
Percent Change	14.9%	2.6%	5.5%	4.1%	15.2%

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 2026 amounts charged to departments and funds are based on the actual costs incurred in 2024 for these services.

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Adopted
Goods & Services	\$ 17,866,822	\$ 13,595,937	\$ 12,862,346	\$ 15,540,152	\$ 15,839,749
Percent Change	8.7%	-23.9%	-5.4%	20.8%	1.9%

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.

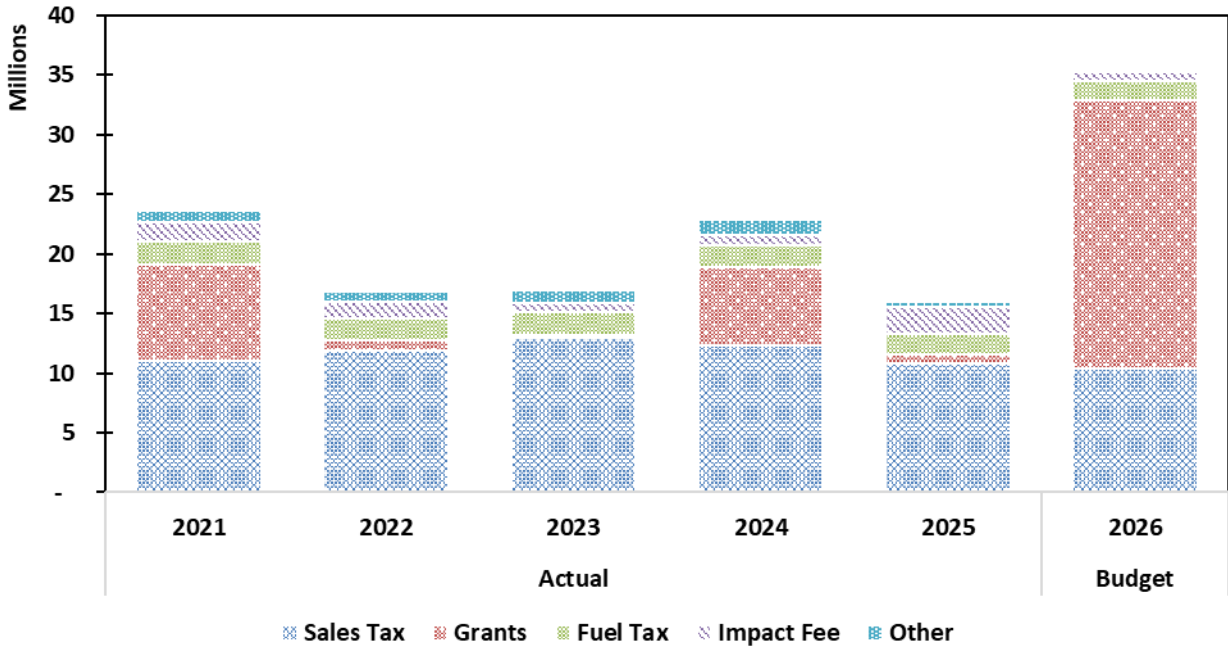
Other Revenues

The Other Revenues budget for 2026 totals \$11.6 million. The largest component in this category is Intergovernmental revenue, which includes grants and other payments from the state. 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 2022 is from one-time, Federal COVID-19 relief.

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Adopted
Intergovernmental	\$ 14,843,786	\$ 5,641,278	\$ 9,054,465	\$ 8,463,903	\$ 5,189,076
Fines	\$ 285,974	\$ 243,698	\$ 278,800	\$ 5,191	\$ 352,349
Licenses and Permits	\$ 968,181	\$ 792,871	\$ 822,871	\$ 759,006	\$ 790,200
Miscellaneous	\$ 1,780,382	\$ 2,014,015	\$ 1,735,297	\$ 4,565,114	\$ 3,876,735
Admissions Tax	\$ 408,552	\$ 454,756	\$ 483,434	\$ 550,870	\$ 561,000
Leasehold Tax	\$ 616,289	\$ 640,234	\$ 659,771	\$ 676,436	\$ 646,400
Gambling	\$ 294,936	\$ 259,658	\$ 194,329	\$ 206,851	\$ 225,100
Total Other Revenues	\$ 19,198,100	\$ 10,046,511	\$ 13,228,966	\$ 15,227,369	\$ 11,640,860
Percent Change	91.8%	-47.7%	31.7%	15.1%	-23.6%

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 2026 is \$10.4 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.

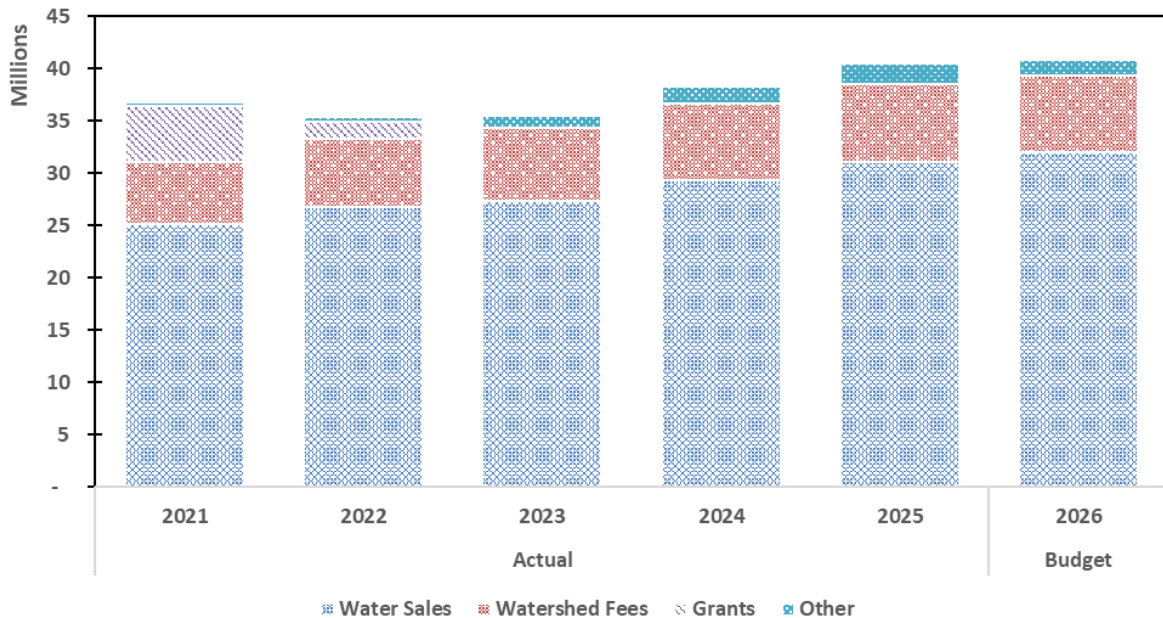
Other

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 include sales from actual water usage; base-rate charges; and associated charges, such as meter installs and turn-on/turn-offs.

Watershed Fees

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

Bonds and Interfund Loan Proceeds

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

Grants

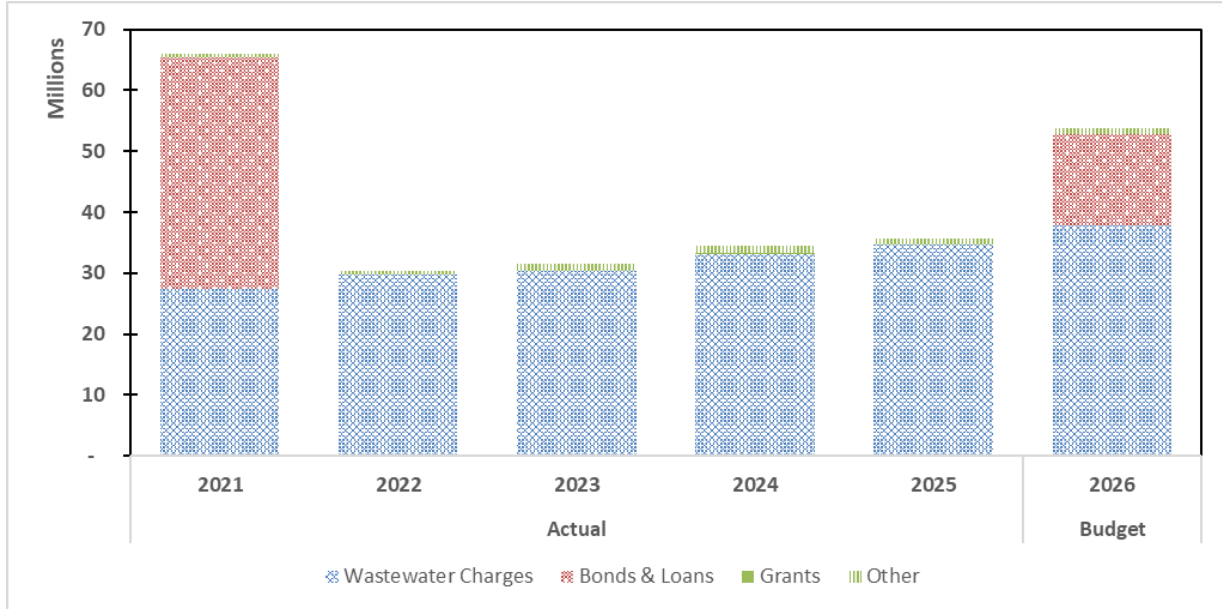
Only grants that have been confirmed by a grant award are included in the budget. Grants are awarded throughout the year and the budget is modified at that time.

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

In 2021, \$38.0 million in refunding bonds were issued to fund projects in the Wastewater Fund, and an additional \$15 million in bond proceeds is budgeted for 2026.

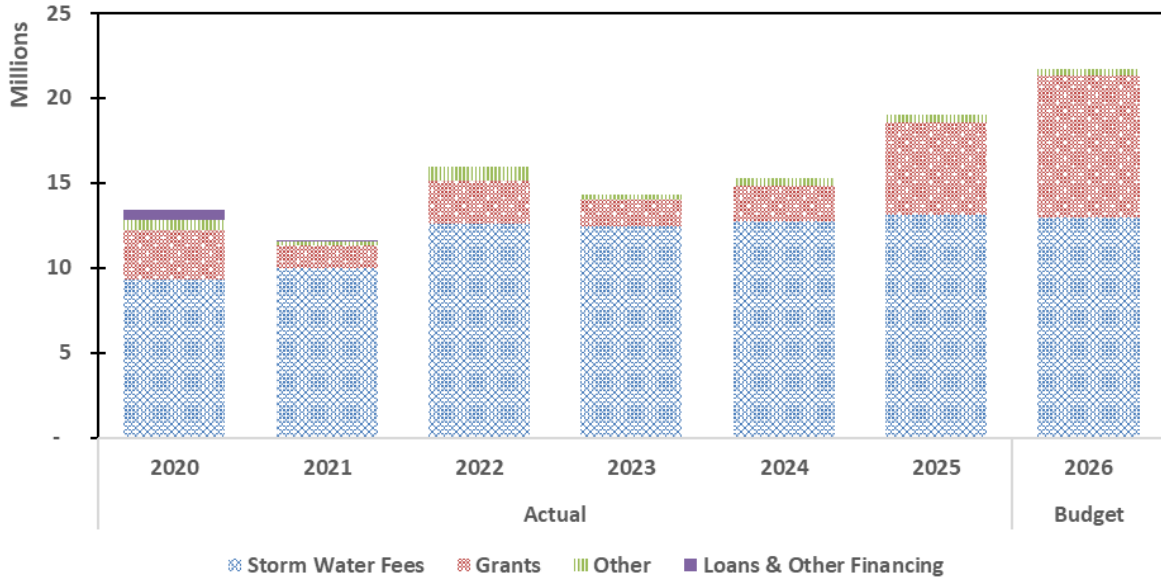
Miscellaneous Revenue

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

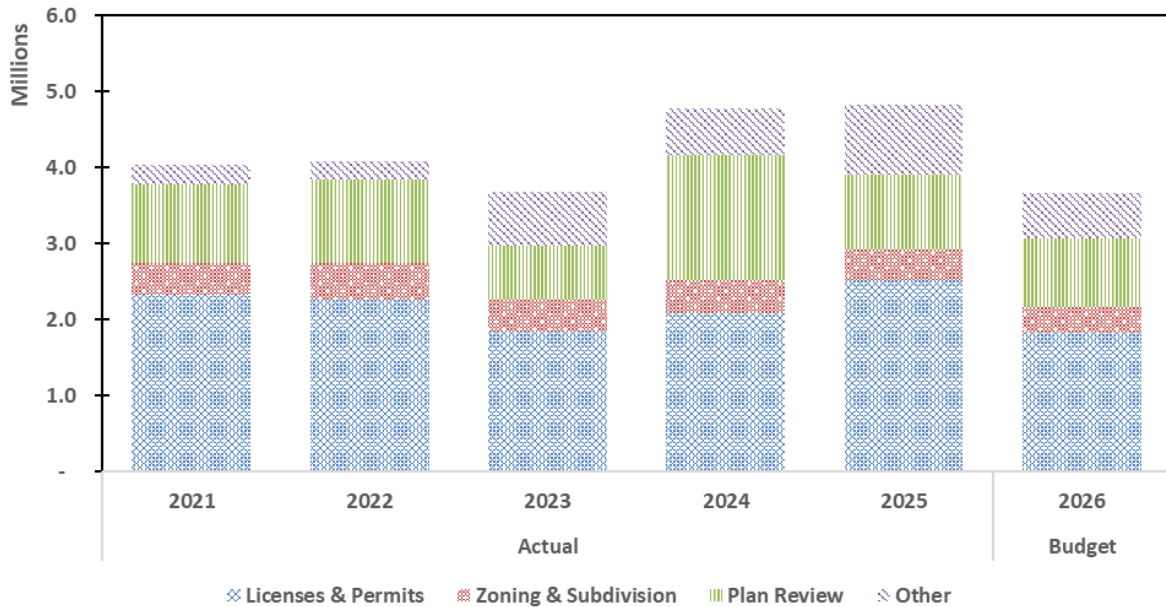
This represents all other charges collected for fees and penalties received by the surface and storm water fund for goods and services, along with revenue from interest, fines, and miscellaneous items.

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. Building industry trends can be volatile, as they are largely based on economic conditions, 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

The City utilizes 61 different funds and sub-funds. These funds are organized by their financial activities and codification. Each fund falls under one of the several categories listed below, in a format that is designed to ensure transparency, accountability, and proper use of public resources.

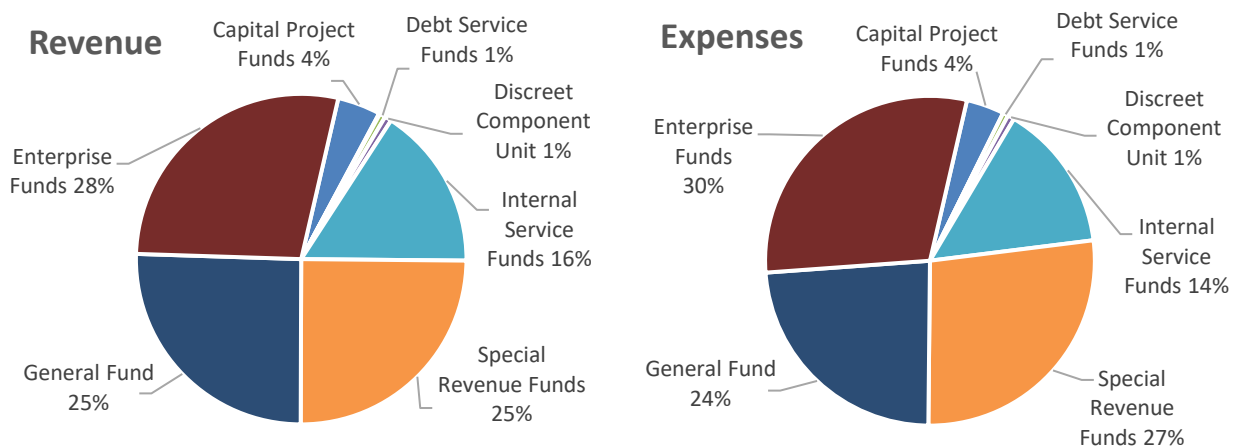
Governmental Funds – Governmental Funds account for activities supported mainly by taxes and other non-exchange revenues. They focus on short-term financial resources and the City’s ability to provide services. These include:

- *General Fund (001)* – The primary operating fund supporting core services.
- *Special Revenue Funds (1xx)* – Revenues legally restricted or committed for specific purposes.
- *Debt Service Funds(2xx)* – Principal and interest payments on long-term debt.
- *Capital Projects Funds (3xx)* – Major construction and infrastructure projects.
- *Permanent Funds (7xx)* – Where principal is maintained in perpetuity, while interest earnings support public programs.

Proprietary Funds – Proprietary Funds operate similarly to private-sector businesses, emphasizing full cost recovery and long-term financial sustainability.

- *Enterprise Funds (4xx)* – Services provided to the public on a fee basis, intended to be self-supporting.
- *Internal Service Funds (5xx)* – Services provided internally to City departments, such as fleet or technology support.

Discrete Component Units (9xx) – Discrete Component Units are legally separate organizations for which the City is financially accountable. They maintain their own funds, and their financial information is presented separately from the primary government.



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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	58,731,393	52,420,766	40,491,292	22,008,552	17,430,801
OPERATING					
TAXES	80,865,382	84,536,085	84,472,361	94,678,554	100,995,000
LICENSES AND PERMITS	968,181	792,871	822,871	795,626	790,200
INTERGOVERNMENTAL REVENUE	4,587,963	3,770,924	9,047,887	9,514,543	5,189,076
CHARGES FOR GOODS AND SRVS.	12,762,182	13,595,937	12,862,346	15,605,026	15,839,749
FINES AND PENALTIES	285,974	243,698	278,800	351,343	352,349
MISCELLANEOUS REVENUE	1,924,228	2,014,015	1,735,297	4,882,111	3,876,735
NON REVENUES	-	494,612	497,972	566,125	59,979
OTHER FINANCING SOURCES	-	-	7,621	500,000	1,500,000
TOTAL REVENUE	101,393,910	105,448,143	109,725,155	126,893,328	128,603,088
NON-EXPENDITURES	2,274,288	1,468,368	709,495	230,421	44,000
SALARIES AND WAGES	50,244,516	54,149,463	60,992,865	61,919,290	65,148,472
PERSONNEL BENEFITS	17,476,838	19,176,983	19,495,851	19,873,380	22,135,208
SUPPLIES	3,137,691	4,191,950	3,227,170	2,767,038	2,163,073
OTHER SERVICES AND CHARGES	32,096,685	36,486,341	41,381,795	40,554,609	39,467,753
CAPITAL OUTLAYS	838,699	711,276	141,098	-	-
DEBT SERVICE PRINCIPAL	1,500,000	-	180,000	-	-
DEBT SERVICE INTEREST/COSTS	96	-	-	-	-
TOTAL EXPENDITURE	107,568,813	116,184,381	126,128,275	125,344,739	128,958,506
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	1,870,354	6,578	328,550	-
TOTAL REVENUE	-	1,870,354	6,578	328,550	-
NON-EXPENDITURES	-	-	1,500,000	-	-
SALARIES AND WAGES	9,825	50,372	18,520	22,383	-
PERSONNEL BENEFITS	4,052	18,647	7,232	5,739	-
SUPPLIES	-	2,870	-	38,565	-
OTHER SERVICES AND CHARGES	121,846	2,991,702	560,447	229,966	-
TOTAL EXPENDITURE	135,724	3,063,590	2,086,199	296,653	-
Net Surplus/(Deficit)	(6,310,626)	(11,929,474)	(18,482,740)	1,580,485	(355,419)
ESTIMATED ENDING RESERVES	52,420,766	40,491,292	22,008,552	23,589,037	17,075,382

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

001 General Fund Expenditures by Department	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
Office Of The Mayor	1,431,306	1,668,446	1,867,940	3,859,728	2,645,934
City Council	739,708	1,041,267	1,139,875	1,212,742	1,287,457
Hearing Examiner	135,421	109,130	136,537	154,822	152,316
Museum	1,463,654	1,625,921	1,720,728	1,802,770	2,106,823
Library	6,071,245	7,405,596	8,013,365	7,737,122	8,304,394
Finance	2,568,484	4,351,301	3,802,082	3,662,468	3,691,579
Human Resources	2,413,988	2,926,933	3,231,762	2,681,857	2,760,781
IT Services	3,335,093	-	-	-	-
Legal	2,476,012	2,336,416	2,495,642	2,597,437	2,850,278
Municipal Court	2,444,447	2,814,954	3,270,984	3,540,273	3,810,522
Parks & Recreation	10,373,811	12,613,125	12,960,182	13,957,741	13,269,434
Planning	4,342,044	5,122,980	5,316,876	4,067,176	4,252,444
Fire	28,239,201	32,897,341	36,130,377	38,073,115	41,077,582
Police	29,328,431	34,612,792	36,992,709	39,590,321	40,704,829
Non-Departmental	12,341,692	9,721,769	11,135,417	2,703,820	2,044,133
	107,704,537	119,247,972	128,214,474	125,641,392	128,958,506

Special Revenue Funds

Street Fund

111 - Street	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	17,823,995	21,818,920	23,188,779	20,453,431	5,804,800
OPERATING					
TAXES	11,936,041	12,986,603	12,329,319	10,766,114	10,400,000
LICENSES AND PERMITS	1,900	950	850	2,050	1,000
INTERGOVERNMENTAL REVENUE	1,810,356	1,860,797	2,011,161	1,800,944	1,672,000
CHARGES FOR GOODS AND SRVS.	2,033,348	1,172,129	1,004,681	2,230,748	729,000
FINES AND PENALTIES	-	-	-	25	-
MISCELLANEOUS REVENUE	241,219	467,251	617,218	213,721	15,000
OTHER FINANCING SOURCES	-	200,000	250,000	5,907	-
TOTAL REVENUE	16,022,864	16,687,730	16,213,229	15,019,508	12,817,000
NON-EXPENDITURES					
SALARIES AND WAGES	2,126,046	2,247,994	2,873,099	3,004,489	3,766,462
PERSONNEL BENEFITS	1,089,743	1,181,081	1,184,139	1,185,752	1,352,327
SUPPLIES	1,198,224	1,218,532	1,408,264	1,549,651	1,519,200
OTHER SERVICES AND CHARGES	6,429,729	7,700,071	9,425,368	7,590,833	10,224,085
CAPITAL OUTLAYS	59,072	37,375	117,897	-	-
TOTAL EXPENDITURE	11,768,184	13,042,083	15,912,891	14,428,685	17,958,288
CAPITAL					
INTERGOVERNMENTAL REVENUE	824,105	217,425	6,336,836	753,563	22,440,000
CHARGES FOR GOODS AND SRVS.	-	-	176,705	467,939	-
MISCELLANEOUS REVENUE	-	-	126,000	-	-
TOTAL REVENUE	824,105	217,425	6,639,541	1,221,502	22,440,000
SALARIES AND WAGES	30,713	83,700	229,188	280,245	-
PERSONNEL BENEFITS	13,933	38,650	92,777	104,600	-
OTHER SERVICES AND CHARGES	535	1,585,571	2,417,662	4,156,246	200,000
CAPITAL OUTLAYS	1,038,680	785,291	6,935,601	7,125,043	22,440,000
TOTAL EXPENDITURE	1,083,860	2,493,212	9,675,227	11,666,134	22,640,000
Net Surplus/(Deficit)	3,994,925	1,369,859	(2,735,348)	(9,853,809)	(5,341,288)
ESTIMATED ENDING RESERVES	21,818,920	23,188,779	20,453,431	10,599,622	463,512

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.

Fire and Police Pension Funds

114 Fire Pension 116 Police Pension	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	29,048,826	30,356,771	31,887,447	33,595,810	31,017,777
OPERATING					
TAXES	2,714,523	2,769,131	2,827,997	-	-
INTERGOVERNMENTAL REVENUE	197,973	228,469	267,831	320,756	120,000
MISCELLANEOUS REVENUE	323,802	573,985	818,375	727,584	251,868
TOTAL REVENUE	3,236,298	3,571,585	3,914,203	1,048,341	371,868
SALARIES AND WAGES	23,489	21,902	26,117	68,867	77,475
PERSONNEL BENEFITS	1,307,279	1,318,000	1,414,079	1,317,810	2,119,967
SUPPLIES	29,202	30,646	21,014	63,405	49,340
OTHER SERVICES AND CHARGES	568,384	670,362	744,629	607,659	806,280
TOTAL EXPENDITURE	1,928,353	2,040,909	2,205,840	2,057,741	3,053,062
Net Surplus/(Deficit)	1,307,945	1,530,676	1,708,363	(1,009,401)	(2,681,194)
ESTIMATED ENDING RESERVES	30,356,771	31,887,447	33,595,810	32,586,409	28,336,583

Pension and Benefit Funds: These funds are resources held 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](#).

Public Safety Sales Tax

120 - Public Safety Sales Tax	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE			-	1,843,105	847,290
OPERATING			-		
TAXES			2,038,240	3,440,542	3,350,000
INTERGOVERNMENTAL REVENUE			-	60,000	-
MISCELLANEOUS REVENUE			1,146,095	249,678	-
OTHER FINANCING SOURCES			217,556	-	-
TOTAL REVENUE			3,401,891	3,750,220	3,350,000
SALARIES AND WAGES			21,510	107,242	116,459
PERSONNEL BENEFITS			8,596	40,591	42,825
SUPPLIES			-	116	-
OTHER SERVICES AND CHARGES			1,528,680	3,141,700	3,218,248
TOTAL EXPENDITURE			1,558,785	3,289,650	3,377,531
Net Surplus/(Deficit)			1,843,105	460,570	(27,531)
ESTIMATED ENDING RESERVES			1,843,105	2,303,675	819,759

Public Safety Sales Tax: In November 2023, Whatcom County voters authorized an additional 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 [Executive Office](#).

Mitigation Bank Fund

121 - Mitigation Bank	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE					-
CAPITAL					
CHARGES FOR GOODS AND SRVS.					20,000
TOTAL REVENUE					20,000
OTHER SERVICES AND CHARGES					20,000
TOTAL EXPENDITURE					20,000
Net Surplus/(Deficit)					-

Mitigation Bank Fund: This new fund supports the creation of the Mitigation Bank that will allow developers to meet regulatory mitigation requirements. This project is initially funded by a grant from Whatcom County Economic Development Investment Program. The fund is managed by the [Public Works Department](#).

Library Gift Fund

126 - Library Gift	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	42,333	346,423	352,336	323,119	423,119
OPERATING					
MISCELLANEOUS REVENUE	399,841	83,772	55,976	101,403	150,000
TOTAL REVENUE	399,841	83,772	55,976	101,403	150,000
NON-EXPENDITURES	-	-	-	237,330	-
SUPPLIES	21,234	59,685	21,620	54,414	127,500
OTHER SERVICES AND CHARGES	74,517	18,174	63,573	40,101	22,500
TOTAL EXPENDITURE	95,751	77,859	85,193	331,845	150,000
Net Surplus/(Deficit)	304,089	5,914	(29,217)	(230,442)	(0)
ESTIMATED ENDING RESERVES	346,423	352,336	323,119	92,677	423,119

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	7,024,511	8,229,865	8,842,394	9,334,819	5,400,569
OPERATING					
TAXES	2,210,564	2,314,800	2,445,694	3,751,116	3,670,000
MISCELLANEOUS REVENUE	94,203	178,203	233,880	5,507	-
OTHER FINANCING SOURCES	1,400,000	645,126	-	-	-
TOTAL REVENUE	3,704,767	3,138,129	2,679,574	3,756,623	3,670,000
NON-EXPENDITURES					
NON-EXPENDITURES	658,600	621,400	654,750	655,348	-
SALARIES AND WAGES	166,827	248,246	359,345	371,824	463,607
PERSONNEL BENEFITS	51,915	53,746	61,386	53,666	55,847
SUPPLIES	4,770	9,593	-	1,048	1,200
OTHER SERVICES AND CHARGES	934,046	1,109,664	726,720	768,235	1,391,352
TOTAL EXPENDITURE	1,816,158	2,042,649	1,802,201	1,850,120	1,912,006
CAPITAL					
INTERGOVERNMENTAL REVENUE	389,035	276,429	802,860	1,675,151	16,287,800
OTHER FINANCING SOURCES	-	-	-	-	7,435,000
TOTAL REVENUE	389,035	276,429	802,860	1,675,151	23,722,800
SALARIES AND WAGES					
SALARIES AND WAGES	17,075	26,656	38,100	58,924	-
PERSONNEL BENEFITS					
PERSONNEL BENEFITS	7,467	11,365	14,412	20,556	-
OTHER SERVICES AND CHARGES					
OTHER SERVICES AND CHARGES	1,047,749	721,358	1,135,297	1,921,729	27,168,000
CAPITAL OUTLAYS					
CAPITAL OUTLAYS	-	-	-	1,321	-
TOTAL EXPENDITURE	1,072,291	759,380	1,187,808	2,002,530	27,168,000
Net Surplus/(Deficit)	1,205,353	612,529	492,425	1,579,124	(1,687,206)
ESTIMATED ENDING RESERVES	8,229,865	8,842,394	9,334,819	10,913,943	3,713,363

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

Real Estate Excise Tax Funds

140 Real Estate Excise Tax Funds 141 - 1st Quarter, 142 - 2nd Quarter	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	16,855,023	20,931,288	20,444,072	18,546,383	8,610,555
OPERATING					
TAXES	6,297,962	4,602,492	4,548,323	6,089,143	4,400,000
INTERGOVERNMENTAL REVENUE	20,000	20,000	20,000	89,760	20,000
MISCELLANEOUS REVENUE	202,894	399,430	537,846	-	-
TOTAL REVENUE	6,520,856	5,021,922	5,106,169	6,178,903	4,420,000
NON-EXPENDITURES					
NON-EXPENDITURES	350,000	-	-	-	2,000,000
SALARIES AND WAGES	1,992	-	-	-	-
PERSONNEL BENEFITS	766	-	-	-	-
SUPPLIES	50,767	(833)	-	-	-
OTHER SERVICES AND CHARGES	912,783	833	1,024	6,920	-
TOTAL EXPENDITURE	1,316,309	0	1,024	6,920	2,000,000
CAPITAL					
INTERGOVERNMENTAL REVENUE	233,954	-	-	-	593,000
CHARGES FOR GOODS AND SRVS.	-	-	45,696	-	1,500,000
MISCELLANEOUS REVENUE	-	-	134	-	-
OTHER FINANCING SOURCES	-	-	-	-	1,500,000
TOTAL REVENUE	233,954	-	45,830	-	3,593,000
SALARIES AND WAGES	61,305	100,887	153,753	156,892	-
PERSONNEL BENEFITS	26,439	41,914	66,826	60,958	-
SUPPLIES	-	11,811	85,419	2,564	-
OTHER SERVICES AND CHARGES	875,846	3,037,808	4,569,274	2,170,003	6,433,000
CAPITAL OUTLAYS	398,647	2,316,717	2,173,393	1,678,484	700,000
TOTAL EXPENDITURE	1,362,237	5,509,138	7,048,664	4,068,902	7,133,000
Net Surplus/(Deficit)	4,076,265	(487,216)	(1,897,689)	2,103,082	(1,120,000)
ESTIMATED ENDING RESERVES	20,931,288	20,444,072	18,546,383	20,649,465	7,490,555

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	469,563	583,102	1,000,041	1,377,247	1,130,515
OPERATING					
INTERGOVERNMENTAL REVENUE	448,146	689,622	717,962	524,453	657,500
MISCELLANEOUS REVENUE	4,680	12,063	29,016	-	-
TOTAL REVENUE	452,826	701,685	746,978	524,453	657,500
SUPPLIES	260,515	188,414	240,022	372,487	647,000
OTHER SERVICES AND CHARGES	78,772	96,332	129,749	118,297	244,156
CAPITAL OUTLAYS	-	-	-	95,004	-
TOTAL EXPENDITURE	339,287	284,746	369,772	585,789	891,156
Net Surplus/(Deficit)	113,538	416,939	377,206	(61,335)	(233,656)
ESTIMATED ENDING RESERVES	583,102	1,000,041	1,377,247	1,315,912	896,859

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.

Public Safety Dispatch Fund

160 - Public Safety Dispatch	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,567,502	1,075,142	1,296,623	1,765,959	1,782,736
OPERATING					
INTERGOVERNMENTAL REVENUE	2,204,926	2,244,163	2,239,215	2,274,258	2,000,000
CHARGES FOR GOODS AND SRVS.	5,794,693	7,623,755	7,726,819	8,417,753	8,917,222
MISCELLANEOUS REVENUE	6,106	9,790	17,967	29,748	8,500
TOTAL REVENUE	8,005,724	9,877,709	9,984,001	10,721,759	10,925,722
NON-EXPENDITURES					
SALARIES AND WAGES	4,525,849	4,995,061	5,274,724	5,554,867	5,999,064
PERSONNEL BENEFITS	1,884,774	1,937,514	1,910,239	1,853,437	2,264,032
SUPPLIES	433,941	283,941	129,255	240,952	276,056
OTHER SERVICES AND CHARGES	1,153,297	1,593,519	1,677,308	2,062,828	2,179,542
DEBT SERVICE PRINCIPAL	290,368	293,254	293,799	299,340	75,755
DEBT SERVICE INTEREST/COSTS	10,189	6,955	10,052	4,672	278
TOTAL EXPENDITURE	8,301,237	9,113,060	9,298,195	10,017,652	10,794,727
CAPITAL					
SALARIES AND WAGES	2,357	3,355	-	-	-
PERSONNEL BENEFITS	987	-	-	-	-
SUPPLIES	-	180,546	94,212	-	-
OTHER SERVICES AND CHARGES	193,504	276,633	10,601	-	-
CAPITAL OUTLAYS	-	82,634	111,657	-	-
TOTAL EXPENDITURE	196,848	543,167	216,470	-	-
Net Surplus/(Deficit)	(492,360)	221,481	469,336	704,107	130,995
ESTIMATED ENDING RESERVES	1,075,142	1,296,623	1,765,959	2,470,066	1,913,731

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	13,092,842	16,947,282	18,861,441	14,780,278	6,261,600
OPERATING					
TAXES	7,590,607	8,258,479	7,840,457	7,916,204	7,500,000
INTERGOVERNMENTAL REVENUE	-	-	-	467,441	-
MISCELLANEOUS REVENUE	145,070	350,988	396,989	-	-
TOTAL REVENUE	7,735,676	8,609,468	8,237,446	8,383,644	7,500,000
NON-EXPENDITURES					
SALARIES AND WAGES	49,095	9,018	7,541	27,323	-
PERSONNEL BENEFITS	21,462	4,088	108	5,891	-
SUPPLIES	-	-	-	10,242	-
OTHER SERVICES AND CHARGES	2,473,540	674,103	1,656,532	1,532,240	3,202,901
CAPITAL OUTLAYS	-	-	600,000	-	-
TOTAL EXPENDITURE	2,544,097	887,209	2,514,181	1,575,695	3,202,901
CAPITAL					
INTERGOVERNMENTAL REVENUE	1,398,541	602,704	9,382,822	4,439,229	950,000
MISCELLANEOUS REVENUE	-	-	4,810	-	-
TOTAL REVENUE	1,398,541	602,704	9,387,632	4,439,229	950,000
SALARIES AND WAGES	115,798	184,413	307,280	244,716	-
PERSONNEL BENEFITS	52,537	84,843	128,597	95,134	-
SUPPLIES	120,477	243,535	16,099	18,328	-
OTHER SERVICES AND CHARGES	405,999	3,177,275	2,874,809	4,412,095	8,990,000
CAPITAL OUTLAYS	2,040,870	2,720,736	15,865,276	6,236,095	2,050,000
TOTAL EXPENDITURE	2,735,680	6,410,802	19,192,061	11,006,368	11,040,000
Net Surplus/(Deficit)	3,854,440	1,914,160	(4,081,163)	240,811	(5,792,901)
ESTIMATED ENDING RESERVES	16,947,282	18,861,441	14,780,278	15,021,089	468,699

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

Public, Education and Government Access TV Funds

162 - Publ Educ & Gov Acc TV Funds Including Equipment Subfund 163	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,039,865	996,842	970,180	958,937	867,159
OPERATING					
LICENSES AND PERMITS	308,856	239,550	253,502	216,747	225,000
CHARGES FOR GOODS AND SRVS.	-	-	-	-	2,500
MISCELLANEOUS REVENUE	102,319	72,004	86,994	51,418	60,000
TOTAL REVENUE	411,175	311,554	340,496	268,165	287,500
NON-EXPENDITURES					
NON-EXPENDITURES	171	171	171	94	-
SALARIES AND WAGES	150,353	165,717	183,072	156,603	-
PERSONNEL BENEFITS	65,729	74,716	77,216	59,722	-
SUPPLIES	112,259	45,505	29,442	40,225	79,500
OTHER SERVICES AND CHARGES	60,764	52,108	61,839	65,492	209,548
CAPITAL OUTLAYS	64,921	-	-	-	75,000
TOTAL EXPENDITURE	454,198	338,216	351,739	322,136	364,048
Net Surplus/(Deficit)	(43,023)	(26,662)	(11,243)	(53,971)	(76,548)
ESTIMATED ENDING RESERVES	996,842	970,180	958,937	904,966	790,611

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 Fund

173 - Greenways	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	12,453,890	14,173,062	14,560,736	16,322,323	10,142,000
OPERATING					
TAXES	5,448,023	5,557,361	9,283,481	9,533,683	9,700,000
INTERGOVERNMENTAL REVENUE	59,985	192,899	79	-	-
MISCELLANEOUS REVENUE	137,967	257,387	400,146	390,247	310,000
TOTAL REVENUE	5,645,975	6,007,647	9,683,706	9,923,930	10,010,000
SALARIES AND WAGES	614,405	756,111	1,195,390	1,622,954	2,632,639
PERSONNEL BENEFITS	314,281	409,395	577,231	739,581	1,202,203
SUPPLIES	99,767	94,835	138,589	278,985	380,661
OTHER SERVICES AND CHARGES	303,953	724,458	340,175	1,403,613	1,997,176
CAPITAL OUTLAYS	2,118,282	-	-	-	-
DEBT SERVICE PRINCIPAL	24,985	-	-	-	-
TOTAL EXPENDITURE	3,475,673	1,984,799	2,251,385	4,045,133	6,212,679
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	-	1,109,822	-
TOTAL REVENUE	-	-	-	1,109,822	-
SALARIES AND WAGES	19,763	50,297	112,652	213,474	-
PERSONNEL BENEFITS	7,813	21,756	47,882	79,207	-
SUPPLIES	-	22,867	13,143	756	-
OTHER SERVICES AND CHARGES	78,867	375,319	322,882	983,613	350,000
CAPITAL OUTLAYS	344,687	3,164,936	5,174,174	7,937,458	6,390,000
TOTAL EXPENDITURE	451,130	3,635,174	5,670,733	9,214,509	6,740,000
Net Surplus/(Deficit)	1,719,172	387,673	1,761,587	(2,225,890)	(2,942,679)
ESTIMATED ENDING RESERVES	14,173,062	14,560,736	16,322,323	14,096,433	7,199,321

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](#).

Park Impact Fee Fund

177 - Park Impact	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	10,162,376	10,854,873	6,656,623	5,776,663	966,200
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,013,262	1,252,056	1,396,422	1,022,923	1,800,000
MISCELLANEOUS REVENUE	141,379	187,841	150,479	132,662	130,000
TOTAL REVENUE	2,154,641	1,439,897	1,546,901	1,155,585	1,930,000
SALARIES AND WAGES	67,532	57,178	41,324	1,252	-
PERSONNEL BENEFITS	29,325	24,770	16,825	-	-
SUPPLIES	2,313	35,649	0	-	-
OTHER SERVICES AND CHARGES	176,166	218,497	163,144	44,964	75,000
CAPITAL OUTLAYS	540,987	-	-	-	-
TOTAL EXPENDITURE	816,323	336,094	221,292	46,216	75,000
CAPITAL					
INTERGOVERNMENTAL REVENUE	364	3,154	-	-	-
TOTAL REVENUE	364	3,154	-	-	-
SALARIES AND WAGES	84,995	101,915	133,561	158,415	-
PERSONNEL BENEFITS	35,437	43,010	53,020	62,484	-
SUPPLIES	11,488	76,985	51,525	19,153	100,000
OTHER SERVICES AND CHARGES	759	49,883	492,813	1,485,440	205,000
CAPITAL OUTLAYS	513,505	5,033,413	1,474,649	3,187,126	1,950,000
TOTAL EXPENDITURE	646,184	5,305,206	2,205,568	4,912,618	2,255,000
Net Surplus/(Deficit)	692,497	(4,198,250)	(879,960)	(3,803,249)	(400,000)
ESTIMATED ENDING RESERVES	10,854,873	6,656,623	5,776,663	1,973,414	566,200

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	78	452	1,121	2,044	2,044
OPERATING					
MISCELLANEOUS REVENUE	374	669	923	1,051	-
TOTAL REVENUE	374	669	923	1,051	-
Net Surplus/(Deficit)	374	669	923	1,051	-
ESTIMATED ENDING RESERVES	452	1,121	2,044	3,095	2,044

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

Tourism Fund

180 - Tourism	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,084,256	2,257,849	2,808,194	3,380,238	2,984,241
OPERATING					
TAXES	2,282,491	2,401,630	2,359,258	2,229,908	2,325,000
MISCELLANEOUS REVENUE	16,373	42,470	77,494	90,527	80,000
TOTAL REVENUE	2,298,863	2,444,100	2,436,752	2,320,435	2,405,000
SALARIES AND WAGES	13,068	12,492	33,057	50,680	23,797
PERSONNEL BENEFITS	5,300	5,158	13,545	19,137	10,718
SUPPLIES	-	-	5,653	542	-
OTHER SERVICES AND CHARGES	1,106,903	1,876,105	1,812,453	2,542,736	2,553,750
TOTAL EXPENDITURE	1,125,271	1,893,755	1,864,708	2,613,095	2,588,266
Net Surplus/(Deficit)	1,173,593	550,345	572,044	(292,660)	(183,266)
ESTIMATED ENDING RESERVES	2,257,849	2,808,194	3,380,238	3,087,578	2,800,975

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	7,128,258	5,116,119	8,060,508	9,247,482	1,232,173
OPERATING					
TAXES	4,003,339	4,005,880	4,013,605	4,024,617	4,100,000
INTERGOVERNMENTAL REVENUE	494,189	782,312	-	1,474,261	-
CHARGES FOR GOODS AND SRVS.	847,518	(95,926)	817,377	(111,534)	200,000
MISCELLANEOUS REVENUE	197,063	254,283	363,468	442,432	253,818
TOTAL REVENUE	5,542,110	4,946,549	5,194,451	5,829,777	4,553,818
SALARIES AND WAGES	120,053	71,860	90,187	70,989	77,031
PERSONNEL BENEFITS	81,235	48,607	60,479	43,092	30,231
SUPPLIES	4,015	168	239	-	-
OTHER SERVICES AND CHARGES	7,348,946	1,881,525	2,654,903	3,906,174	5,656,347
CAPITAL OUTLAYS	-	-	5,000	1,257,589	-
TOTAL EXPENDITURE	7,554,249	2,002,160	2,810,808	5,277,844	5,763,610
CAPITAL					
	-	-	-	280	-
CAPITAL OUTLAYS	-	-	1,196,669	-	-
TOTAL EXPENDITURE	-	-	1,196,669	280	-
Net Surplus/(Deficit)	(2,012,140)	2,944,389	1,186,974	551,653	(1,209,792)
ESTIMATED ENDING RESERVES	5,116,119	8,060,508	9,247,482	9,799,135	22,381

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](#).

Affordable Housing Sales Tax

182 - Affordable Housing Sales tax	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,182,293	4,497,954	6,286,216	7,574,868	115,477
OPERATING					
TAXES	3,772,618	3,936,376	3,915,197	3,950,062	3,945,000
CHARGES FOR GOODS AND SRVS.	-	-	5,000	(24,060)	-
MISCELLANEOUS REVENUE	31,623	105,622	172,546	25,712	-
TOTAL REVENUE	3,804,241	4,041,998	4,092,743	3,951,714	3,945,000
SALARIES AND WAGES	6,613	36,547	55,691	88,134	58,852
PERSONNEL BENEFITS	8,489	25,223	37,317	41,198	22,568
SUPPLIES	-	174	2,506	9,407	-
OTHER SERVICES AND CHARGES	473,478	2,186,793	2,708,576	4,206,314	3,960,636
CAPITAL OUTLAYS	-	5,000	-	-	-
TOTAL EXPENDITURE	488,580	2,253,736	2,804,091	4,345,053	4,042,057
Net Surplus/(Deficit)	3,315,661	1,788,263	1,288,652	(393,339)	(97,057)
ESTIMATED ENDING RESERVES	4,497,954	6,286,216	7,574,868	7,181,529	18,420

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	189,905	1,397,907	1,761,584	2,195,428	2,336,529
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,201,662	1,402,339	1,374,414	1,314,603	1,600,000
MISCELLANEOUS REVENUE	6,340	29,114	48,628	4,132	-
TOTAL REVENUE	1,208,002	1,431,453	1,423,043	1,318,734	1,600,000
OTHER SERVICES AND CHARGES	-	1,067,776	989,199	1,186,609	1,823,661
TOTAL EXPENDITURE	-	1,067,776	989,199	1,186,609	1,823,661
Net Surplus/(Deficit)	1,208,002	363,677	433,844	132,125	(223,661)
ESTIMATED ENDING RESERVES	1,397,907	1,761,584	2,195,428	2,327,553	2,112,868

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](#)

Community Development Block Grant and HOME Funds

190 HUD Grant Funds	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED
190-CDGB, 191-HOME, 192-HOME	FY2022	FY2023	FY2024	FY2025	FY2026
OPERATING					
INTERGOVERNMENTAL REVENUE	1,591,502	1,031,855	1,657,642	1,997,252	5,837,133
CHARGES FOR GOODS AND SRVS.	308,372	370,346	254,223	540,905	604,928
MISCELLANEOUS REVENUE	130,017	164,792	186,298	144,063	70,300
TOTAL REVENUE	2,029,892	1,566,993	2,098,162	2,682,219	6,512,361
SALARIES AND WAGES	249,543	250,917	233,865	262,064	273,592
PERSONNEL BENEFITS	178,726	176,290	161,361	164,096	106,747
SUPPLIES	405	933	157	283	618
OTHER SERVICES AND CHARGES	1,543,844	1,149,207	1,638,226	2,571,239	6,131,404
TOTAL EXPENDITURE	1,972,519	1,577,346	2,033,609	2,997,682	6,512,361
Net Surplus/(Deficit)	57,372	(10,353)	64,553	(315,463)	-

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 transactions 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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	6,067,943	6,658,478	7,431,902	7,879,171	1,432,531
OPERATING					
MISCELLANEOUS REVENUE	667,414	730,781	627,185	419,912	393,606
NON REVENUES	1,499,681	1,637,602	1,780,146	1,967,690	2,150,044
OTHER FINANCING SOURCES	1,930,424	1,739,458	1,485,825	1,154,577	350,369
TOTAL REVENUE	4,097,520	4,107,842	3,893,157	3,542,179	2,894,019
NON-EXPENDITURES	-	-	-	6,600,000	-
OTHER SERVICES AND CHARGES	62,359	-	-	-	-
DEBT SERVICE PRINCIPAL	2,835,232	2,822,287	3,037,532	3,150,000	2,725,000
DEBT SERVICE INTEREST/COSTS	609,394	512,131	408,356	297,954	169,019
TOTAL EXPENDITURE	3,506,985	3,334,417	3,445,888	10,047,954	2,894,019
Net Surplus/(Deficit)	590,535	773,424	447,269	(6,505,775)	-
ESTIMATED ENDING RESERVES	6,658,478	7,431,902	7,879,171	1,373,396	1,432,531

LID Guaranty Fund

245 - LID Guaranty Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	78,178	78,992	80,446	83,268	83,268
OPERATING					
MISCELLANEOUS REVENUE	814	1,455	2,008	-	-
TOTAL REVENUE	814	1,455	2,008	-	-
Net Surplus/(Deficit)	814	1,455	2,008	-	-
ESTIMATED ENDING RESERVES	78,992	80,446	82,454	83,268	83,268

Construction Funds

What-Comm Construction Fund

301 - What-Comm Facility	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE			-	909,974	986,815
OPERATING					
MISCELLANEOUS REVENUE			16,815	-	-
TOTAL REVENUE			16,815	-	-
NON-EXPENDITURES			-	-	1,500,000
TOTAL EXPENDITURE			-	-	1,500,000
CAPITAL					
INTERGOVERNMENTAL REVENUE			-	-	970,000
OTHER FINANCING SOURCES			1,500,000	-	11,030,000
TOTAL REVENUE			1,500,000	-	12,000,000
SALARIES AND WAGES			542	14,983	-
PERSONNEL BENEFITS			232	5,908	-
OTHER SERVICES AND CHARGES			-	941,690	-
CAPITAL OUTLAYS			606,066	13,926	10,500,000
TOTAL EXPENDITURE			606,841	976,507	10,500,000
Net Surplus/(Deficit)			909,974	(976,507)	-
ESTIMATED ENDING RESERVES			909,974	(66,533)	986,815

What-Comm Facility Fund: This fund was established in 2024 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 by fall 2027.

Library Renovation Fund

302 - Library Renovation	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE				-	-
CAPITAL					
INTERGOVERNMENTAL REVENUE				-	3,030,000
MISCELLANEOUS REVENUE				-	3,200,000
OTHER FINANCING SOURCES				237,330	2,000,000
TOTAL REVENUE				237,330	8,230,000
SALARIES AND WAGES				15,552	-
PERSONNEL BENEFITS				5,998	-
OTHER SERVICES AND CHARGES				1,416	8,230,000
TOTAL EXPENDITURE				22,966	8,230,000
Net Surplus/(Deficit)				214,364	-
ESTIMATED ENDING RESERVES				214,364	-

Library Renovation Construction Fund: The Library Renovation Construction Fund supports the second phase of upgrades to the Central Library. This includes switching to electric HVAC systems, adding energy-efficient LED lighting, and updating furnishing and finishes to create a more modern, flexible space for visitors and staff. This project will be funded by a mixture of state grants, REET funds, and private funding.

Skate Park Construction Fund

Skate Park Construction Fund: This fund supports the construction of the Waterfront Skate Park under the Chestnut/Roeder Avenue Bridge, utilizing Greenways, PIF, REET, and other local funding sources. Construction of the skate park is expected to begin in 2027 and will be operated out of this fund. No expenditures were budgeted for 2026. For more details, see the 6-year capital facilities plan in the [Capital Budget](#).

Waterfront Construction Fund

371 - Waterfront Construction #1	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	9,698,800	10,922,095	12,198,690	13,580,349	14,616,002
OPERATING					
TAXES	1,119,170	1,071,315	1,073,464	1,087,946	1,035,653
MISCELLANEOUS REVENUE	104,124	205,280	308,195	-	-
TOTAL REVENUE	1,223,295	1,276,595	1,381,659	1,087,946	1,035,653
Net Surplus/(Deficit)	1,223,295	1,276,595	1,381,659	1,087,946	1,035,653
ESTIMATED ENDING RESERVES	10,922,095	12,198,690	13,580,349	14,668,295	15,651,655

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	16,145,275	22,441,114	26,743,305	32,692,712	22,150,887
OPERATING					
CHARGES FOR GOODS AND SRVS.	26,337,996	27,399,356	29,265,303	30,886,781	31,904,500
FINES AND PENALTIES	32,270	89,411	78,749	78,733	63,000
MISCELLANEOUS REVENUE	496,089	944,526	1,389,816	1,614,065	1,199,000
TOTAL REVENUE	26,866,355	28,433,293	30,733,869	32,579,579	33,166,500
NON-EXPENDITURES	407,604	306,987	555,969	750,691	745,845
SALARIES AND WAGES	3,374,244	3,295,526	3,620,308	4,044,782	4,884,691
PERSONNEL BENEFITS	1,598,200	1,580,227	1,540,572	1,594,177	1,930,364
SUPPLIES	1,832,317	2,078,033	2,182,564	2,505,615	2,760,905
OTHER SERVICES AND CHARGES	11,757,495	12,925,969	14,062,971	14,738,719	16,342,273
CAPITAL OUTLAYS	-	49,001	264,671	-	-
DEBT SERVICE PRINCIPAL	1,600,090	1,519,807	1,540,807	1,141,807	1,151,807
DEBT SERVICE INTEREST/COSTS	190,965	167,222	144,499	146,734	99,350
TOTAL EXPENDITURE	20,760,914	21,922,772	23,912,361	24,922,524	27,915,234
CAPITAL					
GAINS LOSSES AND CAPITAL	1,537,580	-	-	-	-
TOTAL REVENUE	1,537,580	-	-	-	-
SALARIES AND WAGES	62,144	79,655	54,061	77,574	-
PERSONNEL BENEFITS	27,257	36,342	24,638	31,358	-
OTHER SERVICES AND CHARGES	216,831	291,471	72,861	470,390	1,018,240
CAPITAL OUTLAYS	1,040,950	1,800,862	720,541	3,184,601	5,100,000
TOTAL EXPENDITURE	1,347,182	2,208,330	872,102	3,763,923	6,118,240
Net Surplus/(Deficit)	6,295,839	4,302,191	5,949,407	3,893,131	(866,974)
ESTIMATED ENDING RESERVES	22,441,114	26,743,305	32,692,712	36,585,843	21,283,913

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

Watershed Sub-Fund

A sub-fund of the Water fund.

411 - Watershed Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	16,276,234	20,000,299	20,991,242	23,024,536	18,716,434
OPERATING					
CHARGES FOR GOODS AND SRVS.	6,931,566	7,031,344	7,494,243	7,899,784	7,600,000
MISCELLANEOUS REVENUE	-	621	101	-	-
TOTAL REVENUE	6,931,566	7,031,965	7,494,344	7,899,784	7,600,000
SALARIES AND WAGES	93,004	128,566	148,815	299,526	529,882
PERSONNEL BENEFITS	44,498	62,895	71,463	135,684	251,079
SUPPLIES	27,308	27,509	25,858	54,721	57,000
OTHER SERVICES AND CHARGES	1,416,171	1,509,897	1,801,806	1,930,700	2,520,296
	-	-	-	-	56,000
TOTAL EXPENDITURE	1,580,981	1,728,868	2,047,942	2,420,630	3,414,257
CAPITAL					
INTERGOVERNMENTAL REVENUE	39,308	-	-	-	-
MISCELLANEOUS REVENUE	-	67	1,492	-	-
TOTAL REVENUE	39,308	67	1,492	-	-
SALARIES AND WAGES	624	-	-	-	-
PERSONNEL BENEFITS	281	-	-	-	-
SUPPLIES	1,788	-	-	-	-
OTHER SERVICES AND CHARGES	63,942	121,160	85,496	115,867	-
CAPITAL OUTLAYS	1,599,193	4,191,061	3,329,104	11,642,338	10,000,000
TOTAL EXPENDITURE	1,665,828	4,312,221	3,414,600	11,758,205	10,000,000
Net Surplus/(Deficit)	3,724,065	990,943	2,033,294	(6,279,051)	(5,814,257)
ESTIMATED ENDING RESERVES	20,000,299	20,991,242	23,024,536	16,745,485	12,902,177

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	59,345,247	54,493,581	51,314,124	37,201,080	5,331,542
OPERATING					
INTERGOVERNMENTAL REVENUE	2,430	2,411	125,435	8,221	-
CHARGES FOR GOODS AND SRVS.	29,749,123	30,382,372	33,105,454	34,726,605	37,830,000
FINES AND PENALTIES	35,419	98,134	86,433	86,414	77,000
MISCELLANEOUS REVENUE	628,405	1,057,343	1,211,054	881,044	800,000
OTHER FINANCING SOURCES	-	-	-	-	15,000,000
TOTAL REVENUE	30,415,377	31,540,261	34,528,376	35,702,284	53,707,000
NON-EXPENDITURES	405,802	305,185	554,167	749,696	745,845
SALARIES AND WAGES	3,535,082	3,928,985	4,209,335	4,463,566	5,374,153
PERSONNEL BENEFITS	1,643,867	1,821,225	1,777,071	1,743,033	2,038,145
SUPPLIES	1,653,072	2,305,906	2,260,628	2,714,180	2,876,270
OTHER SERVICES AND CHARGES	15,405,566	13,554,319	19,011,931	17,313,978	15,034,669
CAPITAL OUTLAYS	-	58,154	234,249	297,288	-
DEBT SERVICE PRINCIPAL	733,565	735,373	745,681	1,185,993	1,226,310
DEBT SERVICE INTEREST/COSTS	1,842,736	1,829,941	1,813,500	1,787,221	1,743,938
TOTAL EXPENDITURE	25,219,690	24,539,088	30,606,562	30,254,955	29,039,330
CAPITAL					
SALARIES AND WAGES	151,458	176,822	303,901	386,207	-
PERSONNEL BENEFITS	68,281	76,184	113,802	137,603	-
OTHER SERVICES AND CHARGES	315,444	238,977	488,838	1,307,069	5,020,160
CAPITAL OUTLAYS	9,512,169	9,688,647	17,128,318	15,588,447	24,500,000
TOTAL EXPENDITURE	10,047,353	10,180,630	18,034,858	17,419,326	29,520,160
Net Surplus/(Deficit)	(4,851,666)	(3,179,457)	(14,113,044)	(11,971,998)	(4,852,490)
ESTIMATED ENDING RESERVES	54,493,581	51,314,124	37,201,080	25,229,082	479,052

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

Storm and Surface Water Utility Fund

430 - Storm Surface Water Utility	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	8,888,696	11,367,176	8,278,894	8,630,723	4,939,623
OPERATING					
LICENSES AND PERMITS	184,936	127,276	202,999	215,907	150,000
INTERGOVERNMENTAL REVENUE	1,722,508	1,189,360	162,659	164,596	50,000
CHARGES FOR GOODS AND SRVS.	12,634,387	12,440,402	12,757,756	13,120,067	12,957,500
FINES AND PENALTIES	11,018	30,525	26,886	26,880	21,000
MISCELLANEOUS REVENUE	105,818	194,859	217,669	188,466	180,000
GAINS LOSSES AND CAPITAL	243,915	-	-	-	-
TOTAL REVENUE	14,902,582	13,982,422	13,367,969	13,715,916	13,358,500
NON-EXPENDITURES	401,713	301,096	550,078	747,439	745,845
SALARIES AND WAGES	2,011,292	1,994,250	2,393,624	2,892,878	3,655,550
PERSONNEL BENEFITS	1,034,189	1,027,484	1,157,425	1,284,143	1,565,403
SUPPLIES	260,959	495,052	645,587	490,194	556,250
OTHER SERVICES AND CHARGES	4,923,182	5,963,129	7,011,670	7,995,790	8,885,084
CAPITAL OUTLAYS	16,505	24,394	22,948	45,706	-
DEBT SERVICE PRINCIPAL	700,934	295,187	153,270	157,102	161,031
DEBT SERVICE INTEREST/COSTS	69,849	80,567	58,998	60,640	50,939
TOTAL EXPENDITURE	9,418,623	10,181,158	11,993,599	13,673,891	15,620,101
CAPITAL					
INTERGOVERNMENTAL REVENUE	474,872	361,619	1,890,881	5,309,117	8,333,565
GAINS LOSSES AND CAPITAL	287,852	-	-	-	-
OTHER FINANCING SOURCES	560,000	-	-	-	-
TOTAL REVENUE	1,322,724	361,619	1,890,881	5,309,117	8,333,565
SALARIES AND WAGES	142,983	128,259	117,650	218,284	-
PERSONNEL BENEFITS	64,918	58,520	47,516	80,358	-
SUPPLIES	15,125	38,372	1,184	-	-
OTHER SERVICES AND CHARGES	3,497,208	5,272,782	2,536,223	7,067,508	10,564,343
CAPITAL OUTLAYS	607,968	1,753,232	210,849	804,511	250,000
TOTAL EXPENDITURE	4,328,202	7,251,166	2,913,422	8,170,661	10,814,343
Net Surplus/(Deficit)	2,478,481	(3,088,282)	351,829	(2,819,519)	(4,742,379)
ESTIMATED ENDING RESERVES	11,367,176	8,278,894	8,630,723	5,811,204	197,244

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	361,884	402,369	429,295	426,297	100,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	449,932	508,250	438,555	435,088	422,000
FINES AND PENALTIES	13	16	17	2,722	-
MISCELLANEOUS REVENUE	5,061	9,053	12,450	11,202	10,000
OTHER FINANCING SOURCES	44,000	44,000	44,000	44,000	44,000
TOTAL REVENUE	499,006	561,319	495,023	493,013	476,000
SALARIES AND WAGES	165,472	171,164	171,140	185,119	199,097
PERSONNEL BENEFITS	79,626	80,812	74,799	77,867	90,285
SUPPLIES	66,155	117,456	59,807	63,802	59,746
OTHER SERVICES AND CHARGES	147,268	164,960	192,275	210,273	208,122
TOTAL EXPENDITURE	458,521	534,393	498,021	537,061	557,249
CAPITAL					
OTHER SERVICES AND CHARGES	-	-	-	257,057	-
TOTAL EXPENDITURE	-	-	-	257,057	-
Net Surplus/(Deficit)	40,485	26,926	(2,998)	(44,048)	(81,249)
ESTIMATED ENDING RESERVES	402,369	429,295	426,297	382,249	18,751

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

Golf Course Fund

460 - Golf Course	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	362,118	423,961	411,923	254,818	20,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,009,997	2,225,079	2,389,758	2,451,737	2,450,000
MISCELLANEOUS REVENUE	5,252	13,157	17,245	14,495	8,000
TOTAL REVENUE	2,015,248	2,238,237	2,407,003	2,466,232	2,458,000
NON-EXPENDITURES					
NON-EXPENDITURES	83,000	-	-	-	-
SALARIES AND WAGES	18,203	18,305	21,002	19,080	22,027
PERSONNEL BENEFITS	7,803	7,757	8,421	6,920	8,279
SUPPLIES	232,805	234,653	243,925	230,432	140,000
OTHER SERVICES AND CHARGES	1,611,594	1,782,149	2,051,019	2,042,010	2,007,278
TOTAL EXPENDITURE	1,953,405	2,042,864	2,324,368	2,298,442	2,177,584
CAPITAL					
SALARIES AND WAGES	-	11,554	36,751	32,234	-
PERSONNEL BENEFITS	-	5,765	15,385	13,365	-
SUPPLIES	-	12,615	8,496	-	-
OTHER SERVICES AND CHARGES	-	177,477	179,108	106,634	300,000
TOTAL EXPENDITURE	-	207,411	239,741	152,233	300,000
Net Surplus/(Deficit)	61,844	(12,038)	(157,105)	15,557	(19,584)
ESTIMATED ENDING RESERVES	423,961	411,923	254,818	270,375	416

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	282,723	625,216	933,307	1,244,750	986,300
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,660,129	2,626,719	2,793,366	3,006,511	3,100,000
FINES AND PENALTIES	212,731	211,522	575,563	633,040	575,000
MISCELLANEOUS REVENUE	241,041	226,402	280,320	274,265	270,320
TOTAL REVENUE	2,113,901	3,064,644	3,649,249	3,913,816	3,945,320
NON-EXPENDITURES	19,888	19,888	19,888	10,978	-
SALARIES AND WAGES	90,016	538,262	496,989	626,151	850,949
PERSONNEL BENEFITS	31,820	214,718	268,723	289,907	370,171
SUPPLIES	26,724	130,529	259,372	25,200	359,000
OTHER SERVICES AND CHARGES	1,602,959	1,853,156	2,292,834	2,884,097	3,349,868
TOTAL EXPENDITURE	1,771,407	2,756,553	3,337,807	3,836,333	4,929,988
Net Surplus/(Deficit)	342,494	308,091	311,443	77,482	(984,668)
ESTIMATED ENDING RESERVES	625,216	933,307	1,244,750	1,322,233	1,632

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](#).

Medic One Fund

470 - Medic One	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	(497,355)	579,851	(475,157)	(692,748)	46,207
OPERATING					
TAXES	1,074,444	1,168,994	1,140,214	1,146,830	1,200,000
CHARGES FOR GOODS AND SRVS.	9,863,265	12,278,528	13,110,783	13,713,881	14,073,661
MISCELLANEOUS REVENUE	(21,117)	(25,613)	(5,403)	(16,474)	-
NON REVENUES	1,500,000	-	-	-	-
TOTAL REVENUE	12,416,592	13,421,908	14,245,593	14,844,237	15,273,661
SALARIES AND WAGES	6,684,961	8,153,613	8,495,931	8,785,851	8,958,947
PERSONNEL BENEFITS	1,958,409	2,303,389	2,223,209	2,356,247	2,478,094
SUPPLIES	402,367	599,938	550,043	529,874	419,900
OTHER SERVICES AND CHARGES	2,293,650	2,911,608	2,681,404	3,198,190	3,352,841
DEBT SERVICE PRINCIPAL	-	494,612	497,972	507,415	-
DEBT SERVICE INTEREST/COSTS	-	13,756	14,625	5,403	-
TOTAL EXPENDITURE	11,339,387	14,476,916	14,463,184	15,382,980	15,209,782
Net Surplus/(Deficit)	1,077,205	(1,055,008)	(217,591)	(538,743)	63,879
ESTIMATED ENDING RESERVES	579,851	(475,157)	(692,748)	46,207	110,086

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	7,785,398	7,849,003	7,076,013	6,467,524	4,026,418
OPERATING					
LICENSES AND PERMITS	2,272,458	1,850,985	2,087,229	2,517,225	1,833,536
CHARGES FOR GOODS AND	1,722,167	1,650,917	2,508,230	2,115,610	1,694,222
FINES AND PENALTIES	4,402	39,605	18,805	34,400	-
MISCELLANEOUS REVENUE	82,206	135,258	168,547	158,108	140,000
TOTAL REVENUE	4,081,233	3,676,765	4,782,811	4,825,342	3,667,758
NON-EXPENDITURES	10,273	10,273	10,273	5,671	-
SALARIES AND WAGES	2,208,290	2,466,017	2,999,940	3,340,148	3,728,657
PERSONNEL BENEFITS	966,521	1,085,139	1,209,154	1,262,658	1,404,224
SUPPLIES	36,928	36,415	19,174	32,127	53,760
OTHER SERVICES AND CHARGES	795,615	851,910	1,152,759	1,140,818	1,177,422
TOTAL EXPENDITURE	4,017,627	4,449,755	5,391,300	5,781,422	6,364,062
Net Surplus/(Deficit)	63,606	(772,990)	(608,489)	(956,080)	(2,696,304)
ESTIMATED ENDING RESERVES	7,849,003	7,076,013	6,467,524	5,511,444	1,330,114

Development Services Fund: This enterprise fund accounts for the operation of the Permit Center and building code enforcement, as well as administration of the new rental registration and inspection program. The fund is managed by the [Planning and Community Development Department](#).

Internal Service Funds

Fleet Administration Fund

510 - Fleet Administration	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	8,063,022	7,324,651	6,687,259	4,160,160	575,000
OPERATING					
INTERGOVERNMENTAL REVENUE	-	-	-	251,394	-
CHARGES FOR GOODS AND SRVS.	4,924,386	6,622,853	8,003,862	10,156,508	10,878,620
MISCELLANEOUS REVENUE	83,711	159,177	216,548	40,427	-
GAINS LOSSES AND CAPITAL	237,354	414,666	358,484	191,372	-
OTHER FINANCING SOURCES	83,000	-	-	-	50,000
TOTAL REVENUE	5,328,452	7,196,696	8,578,893	10,639,701	10,928,620
NON-EXPENDITURES					
NON-EXPENDITURES	21,455	21,455	21,455	11,843	-
SALARIES AND WAGES	650,819	759,393	1,090,902	1,017,343	1,131,346
PERSONNEL BENEFITS	293,033	304,555	372,194	363,449	422,512
SUPPLIES	550,167	802,964	1,055,203	926,778	906,300
OTHER SERVICES AND CHARGES	1,093,170	1,342,011	1,432,293	1,161,285	1,643,291
CAPITAL OUTLAYS	3,458,179	4,602,416	7,056,214	3,849,181	7,035,000
TOTAL EXPENDITURE	6,066,823	7,832,794	11,028,261	7,329,880	11,138,449
CAPITAL					
SALARIES AND WAGES	-	809	822	3,005	-
PERSONNEL BENEFITS	-	351	362	1,260	-
OTHER SERVICES AND CHARGES	-	135	76,547	69,830	-
TOTAL EXPENDITURE	-	1,295	77,731	74,095	-
Net Surplus/(Deficit)	(738,371)	(637,392)	(2,527,099)	3,235,726	(209,829)
ESTIMATED ENDING RESERVES	7,324,651	6,687,259	4,160,160	7,395,886	365,171

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,492,792	1,933,128	2,392,107	2,539,584	2,181,295
OPERATING					
TAXES	967,787	1,052,968	999,674	-	-
CHARGES FOR GOODS AND SRVS.	554,546	599,610	441,036	2,092,671	2,175,750
MISCELLANEOUS REVENUE	77,104	100,886	132,162	75,662	53,000
TOTAL REVENUE	1,599,437	1,753,464	1,572,872	2,168,333	2,228,750
NON-EXPENDITURES	7,785	7,785	7,785	4,297	-
SALARIES AND WAGES	345,481	337,836	331,922	462,218	623,196
PERSONNEL BENEFITS	168,547	193,935	213,005	206,273	224,648
SUPPLIES	374,344	146,805	452,624	541,794	560,850
OTHER SERVICES AND CHARGES	262,944	608,123	420,060	434,436	768,226
TOTAL EXPENDITURE	1,159,101	1,294,484	1,425,396	1,649,018	2,176,921
Net Surplus/(Deficit)	440,336	458,979	147,477	519,315	51,829
ESTIMATED ENDING RESERVES	1,933,128	2,392,107	2,539,584	3,058,899	2,233,124

Facilities

530 - Facilities Administration	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	20,637,895	5,478,638	2,273,768	16,483,403	93,728
OPERATING					
INTERGOVERNMENTAL REVENUE	218,645	220,253	220,613	218,645	218,000
CHARGES FOR GOODS AND SRVS.	4,861,039	5,258,855	5,550,744	6,018,968	8,640,000
MISCELLANEOUS REVENUE	223,635	162,087	421,518	339,930	378,000
GAINS LOSSES AND CAPITAL	3,601	-	-	-	-
OTHER FINANCING SOURCES	3,401,529	1,358,373	26,636,760	9,203,021	2,983,379
TOTAL REVENUE	8,708,448	6,999,568	32,829,635	15,780,564	12,219,379
NON-EXPENDITURES					
NON-EXPENDITURES	3,515	3,515	3,515	1,940	-
SALARIES AND WAGES	1,611,019	1,789,242	2,098,204	2,312,323	3,209,091
PERSONNEL BENEFITS	879,756	959,839	1,055,917	1,127,614	1,454,344
SUPPLIES	431,670	405,457	552,891	435,053	656,500
OTHER SERVICES AND CHARGES	2,355,602	3,170,271	3,442,874	2,727,178	2,647,964
DEBT SERVICE PRINCIPAL	610,000	640,000	1,010,000	7,535,000	1,505,000
DEBT SERVICE INTEREST/COSTS	919,038	888,013	1,777,999	1,853,996	1,479,379
TOTAL EXPENDITURE	6,810,601	7,856,339	9,941,401	15,993,104	10,952,278
CAPITAL					
OTHER FINANCING SOURCES	700,000	-	-	-	-
TOTAL REVENUE	700,000	-	-	-	-
EXPENDITURES					
SALARIES AND WAGES	63,527	61,058	127,445	79,065	-
PERSONNEL BENEFITS	33,041	25,694	40,947	32,215	-
SUPPLIES	270,240	807,010	98,036	1,134,580	-
OTHER SERVICES AND CHARGES	346,718	526,273	981,061	1,334,377	-
CAPITAL OUTLAYS	17,043,579	928,065	7,431,109	14,083,948	-
TOTAL EXPENDITURE	17,757,104	2,348,099	8,678,598	16,664,185	-
Net Surplus/(Deficit)	(15,159,257)	(3,204,870)	14,209,635	(16,876,725)	1,267,101
ESTIMATED ENDING RESERVES	5,478,638	2,273,768	16,483,403	93,728	1,360,829

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	232,540	2,347,369	2,554,004	2,233,057	2,656,475
OPERATING					
INTERGOVERNMENTAL REVENUE	2,487,248	3,671,647	4,000,247	6,177,349	6,628,325
CHARGES FOR GOODS AND SRVS.	8,409	48,410	61,756	1,939	1,500
OTHER FINANCING SOURCES	2,111,116	-	-	500,000	-
TOTAL REVENUE	4,606,773	3,720,057	4,062,002	6,679,288	6,629,825
SALARIES AND WAGES	131,234	171,424	269,423	285,171	293,062
PERSONNEL BENEFITS	49,400	73,963	108,479	105,548	109,604
SUPPLIES	876,191	1,200,799	577,652	743,967	680,200
OTHER SERVICES AND CHARGES	1,435,119	2,067,235	3,146,789	2,816,992	3,174,948
TOTAL EXPENDITURE	2,491,944	3,513,421	4,102,344	3,951,677	4,257,814
CAPITAL					
SALARIES AND WAGES	-	-	2,554	265,156	-
PERSONNEL BENEFITS	-	-	932	92,894	-
SUPPLIES	-	-	159,735	456,728	30,000
OTHER SERVICES AND CHARGES	-	-	26,290	969,522	250,000
CAPITAL OUTLAYS	-	-	91,096	169,945	2,100,000
TOTAL EXPENDITURE	-	-	280,606	1,954,245	2,380,000
Net Surplus/(Deficit)	2,114,829	206,635	(320,947)	773,366	(7,989)
ESTIMATED ENDING RESERVES	2,347,369	2,554,004	2,233,057	3,006,423	2,648,486

Technology and Telecommunication Fund and Sub-fund: An internal service fund and sub-fund that collect revenues from user departments to pay for telephone/telecom (540) and provide major technology replacement projects and computer replacements (542) expenditures citywide. The fund is managed by the [Information Technology Services Department](#).

Information Technology Fund

543 - Information Technology Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	83,295	144,463	827,318	908,514	236,892
OPERATING					
CHARGES FOR GOODS AND SRVS.	-	4,836,174	4,837,311	5,466,784	6,093,679
MISCELLANEOUS REVENUE	1,450	11,113	27,196	1,733	-
OTHER FINANCING SOURCES	365,000	-	-	-	-
TOTAL REVENUE	366,450	4,847,287	4,864,507	5,468,517	6,093,679
NON-EXPENDITURES	2,188	4,549	4,549	502,511	-
SALARIES AND WAGES	195,218	2,432,935	2,806,135	3,286,153	3,681,273
PERSONNEL BENEFITS	83,695	995,501	1,076,020	1,173,411	1,371,878
SUPPLIES	2,174	24,156	55,309	17,815	15,485
OTHER SERVICES AND CHARGES	22,008	707,290	841,298	983,329	1,036,995
TOTAL EXPENDITURE	305,283	4,164,432	4,783,311	5,963,218	6,105,631
Net Surplus/(Deficit)	61,168	682,855	81,196	(494,702)	(11,952)
ESTIMATED ENDING RESERVES	144,463	827,318	908,514	413,812	224,940

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	2,374,438	2,272,263	1,790,132	3,307,290	2,932,819
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,481,400	2,416,853	3,947,790	2,680,421	3,580,000
MISCELLANEOUS REVENUE	36,380	53,520	96,670	121,721	100,000
TOTAL REVENUE	2,517,780	2,470,373	4,044,461	2,802,142	3,680,000
SALARIES AND WAGES	159,937	173,123	188,585	202,005	211,536
PERSONNEL BENEFITS	71,315	75,533	70,176	65,934	70,647
SUPPLIES	4,957	1,774	1,711	3,392	3,247
OTHER SERVICES AND CHARGES	2,383,746	2,702,074	2,266,831	3,321,259	2,949,980
TOTAL EXPENDITURE	2,619,955	2,952,504	2,527,303	3,592,590	3,235,410
Net Surplus/(Deficit)	(102,175)	(482,131)	1,517,158	(790,448)	444,590
ESTIMATED ENDING RESERVES	2,272,263	1,790,132	3,307,290	2,516,842	3,377,409

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

Employee Benefits Funds

560 Emp. Benefits Int. Svcs. Funds 561, 562, 565	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	3,314,688	3,923,315	6,064,152	4,152,393	906,691
OPERATING					
CHARGES FOR GOODS AND SRVS.	17,774,412	19,750,748	21,404,819	21,836,360	24,708,000
MISCELLANEOUS REVENUE	54,466	804,416	232,596	97,575	105,000
NON REVENUES	-	-	180,000	70,000	-
TOTAL REVENUE	17,828,879	20,555,164	21,817,415	22,003,935	24,813,000
NON-EXPENDITURES	7,785	7,785	7,785	4,297	-
SALARIES AND WAGES	979,366	1,122,870	1,310,046	1,354,453	1,357,564
PERSONNEL BENEFITS	430,334	202,103	340,009	396,126	372,650
SUPPLIES	26,916	46,124	25,437	19,319	47,222
OTHER SERVICES AND CHARGES	15,775,852	17,035,445	22,045,898	24,308,501	22,431,434
DEBT SERVICE PRINCIPAL	-	-	-	58,710	59,979
DEBT SERVICE INTEREST/COSTS	-	-	-	3,309	2,066
TOTAL EXPENDITURE	17,220,252	18,414,327	23,729,174	26,144,715	24,270,914
Net Surplus/(Deficit)	608,627	2,140,837	(1,911,759)	(4,140,780)	542,086
ESTIMATED ENDING RESERVES	3,923,315	6,064,152	4,152,393	11,613	1,448,777

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,846,771	1,737,433	1,741,382	1,759,698	1,220,768
OPERATING					
LICENSES AND PERMITS	68,726	68,547	128,878	113,119	68,000
CHARGES FOR GOODS AND SRVS.	7,240,750	9,595,434	10,219,063	10,604,103	14,105,000
MISCELLANEOUS REVENUE	18,645	23,854	32,445	212	-
TOTAL REVENUE	7,328,121	9,687,836	10,380,385	10,717,434	14,173,000
NON-EXPENDITURES	402,161	48,652	48,652	26,856	-
SALARIES AND WAGES	3,572,069	4,831,940	5,491,945	5,378,860	7,333,237
PERSONNEL BENEFITS	1,662,904	2,207,840	2,250,300	2,066,872	2,810,317
SUPPLIES	121,087	149,779	136,359	101,412	164,300
OTHER SERVICES AND CHARGES	1,679,238	2,419,193	2,434,812	3,158,896	4,097,289
CAPITAL OUTLAYS	-	26,485	-	-	-
TOTAL EXPENDITURE	7,437,459	9,683,888	10,362,069	10,732,895	14,405,143
Net Surplus/(Deficit)	(109,338)	3,948	18,316	(15,461)	(232,143)
ESTIMATED ENDING RESERVES	1,737,433	1,741,382	1,759,698	1,744,237	988,625

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](#).

Permanent Funds

Greenways Maintenance Endowment Fund

701 - Greenways Maintenance	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	4,706,600	5,073,118	5,468,602	5,911,047	6,315,059
OPERATING					
MISCELLANEOUS REVENUE	60,264	102,231	148,646	171,183	130,278
NON REVENUES	315,353	293,254	293,799	299,340	75,755
TOTAL REVENUE	375,617	395,484	442,445	470,523	206,033
OTHER SERVICES AND CHARGES	9,099	-	-	-	-
TOTAL EXPENDITURE	9,099	-	-	-	-
Net Surplus/(Deficit)	366,518	395,484	442,445	470,523	206,033
ESTIMATED ENDING RESERVES	5,073,118	5,468,602	5,911,047	6,381,570	6,521,092

Greenways Maintenance Endowment Fund: Portions of the second and third Greenway levies were dedicated to provide for maintenance of properties acquired. The fund is managed by the [Parks and Recreation Department](#). This is a permanent fund, legally restricted to the extent that only earnings, not principal, may be used

Natural Resources Protection and Restoration Fund

702 - Nat Res Protect & Restore	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	4,288,504	3,924,959	4,155,553	4,416,618	4,626,821
OPERATING					
MISCELLANEOUS REVENUE	68,627	92,341	118,252	132,116	107,812
NON REVENUES	133,837	138,252	142,813	147,524	152,391
TOTAL REVENUE	202,464	230,594	261,065	279,640	260,203
NON-EXPENDITURES	560,000	-	-	-	-
OTHER SERVICES AND CHARGES	6,009	-	-	-	-
TOTAL EXPENDITURE	566,009	-	-	-	-
Net Surplus/(Deficit)	(363,545)	230,594	261,065	279,640	260,203
ESTIMATED ENDING RESERVES	3,924,959	4,155,553	4,416,618	4,696,258	4,887,024

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	1,845,867	1,979,939	2,164,413	2,230,262	2,052,657
OPERATING					
TAXES	2,155,784	2,298,180	2,232,617	2,258,106	2,312,000
MISCELLANEOUS REVENUE	65,077	63,150	90,482	99,339	71,400
TOTAL REVENUE	2,220,861	2,361,329	2,323,099	2,357,445	2,383,400
OTHER SERVICES AND CHARGES	39,810	47,775	54,899	70,002	152,944
DEBT SERVICE PRINCIPAL	1,633,518	1,775,854	1,922,959	2,115,214	2,302,435
DEBT SERVICE INTEREST/COSTS	413,462	353,225	279,393	194,771	108,163
TOTAL EXPENDITURE	2,086,790	2,176,855	2,257,251	2,379,987	2,563,542
CAPITAL					
OTHER FINANCING SOURCES	-	-	-	-	1,000,000
TOTAL REVENUE	-	-	-	-	1,000,000
OTHER SERVICES AND CHARGES	-	-	-	-	1,000,000
TOTAL EXPENDITURE	-	-	-	-	1,000,000
Net Surplus/(Deficit)	134,071	184,475	65,849	(22,543)	(180,142)
ESTIMATED ENDING RESERVES	1,979,939	2,164,413	2,230,262	2,207,719	1,872,515

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

Citywide Total - All Funds

All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
BEGINNING RESERVE	356,022,454	363,837,433	358,820,409	349,291,166	194,589,817
OPERATING					
TAXES	132,438,735	136,960,295	141,519,901	150,872,827	154,932,653
LICENSES AND PERMITS	3,805,057	3,080,180	3,496,329	3,860,674	3,067,736
INTERGOVERNMENTAL REVENUE	13,358,623	12,233,064	16,470,484	19,166,523	15,763,709
CHARGES FOR GOODS AND SERVICES	159,875,118	176,109,115	189,243,431	204,333,814	218,534,656
FINES AND PENALTIES	581,828	712,911	1,065,254	1,213,557	1,088,349
MISCELLANEOUS REVENUE	7,149,174	10,317,987	12,899,908	12,118,915	9,154,138
GAINS LOSSES AND CAPITAL CONTRIB.	484,870	414,666	358,484	261,372	-
NON REVENUES	3,448,872	2,563,720	2,894,730	2,980,679	2,438,169
OTHER FINANCING SOURCES	9,335,069	3,986,957	28,641,763	11,407,504	19,927,748
TOTAL REVENUE	330,477,345	346,378,895	396,590,283	406,215,866	424,907,158
NON-EXPENDITURES	10,595,069	3,986,957	4,305,474	11,638,927	6,877,748
SALARIES AND WAGES	84,842,827	95,335,959	107,532,033	112,262,204	124,681,708
PERSONNEL BENEFITS	33,854,537	37,632,485	38,835,311	39,653,217	46,315,318
SUPPLIES	14,345,402	16,478,782	15,743,788	16,982,704	15,561,083
OTHER SERVICES AND CHARGES	121,363,558	129,122,382	154,048,315	162,787,015	174,945,261
CAPITAL OUTLAYS	7,292,537	5,514,100	8,442,077	5,544,768	7,166,000
DEBT SERVICE PRINCIPAL	9,928,693	8,576,374	9,382,019	16,220,581	9,207,317
DEBT SERVICE INTEREST/COSTS	4,055,729	3,851,810	4,507,423	4,354,700	3,653,132
TOTAL EXPENDITURE	286,278,352	300,498,849	342,796,441	369,444,117	388,407,567
CAPITAL					
INTERGOVERNMENTAL REVENUE	3,360,178	3,331,684	18,419,977	13,615,432	52,604,365
CHARGES FOR GOODS AND SERVICES	-	-	222,401	467,939	1,520,000
MISCELLANEOUS REVENUE	-	67	132,436	-	3,200,000
GAINS LOSSES AND CAPITAL CONTRIB.	1,825,432	-	-	-	-
OTHER FINANCING SOURCES	1,260,000	-	1,500,000	237,330	22,965,000
TOTAL REVENUE	6,445,610	3,331,751	20,274,814	14,320,701	80,289,365
NON-EXPENDITURES	-	-	1,500,000	-	-
SALARIES AND WAGES	762,567	1,059,752	1,636,780	2,227,110	-
PERSONNEL BENEFITS	342,443	463,041	654,559	829,638	-
SUPPLIES	419,117	1,396,612	527,849	1,670,674	130,000
OTHER SERVICES AND CHARGES	7,165,249	18,843,823	16,830,210	28,000,734	69,748,743
CAPITAL OUTLAYS	34,140,247	32,465,592	62,448,502	71,653,241	85,980,000
TOTAL EXPENDITURE	42,829,623	54,228,821	83,597,900	104,381,396	155,858,743
Net Surplus/(Deficit)	7,814,979	(5,017,024)	(9,529,243)	(53,288,947)	(39,069,787)
EST. ENDING RESERVES	363,837,433	358,820,409	349,291,166	296,002,219	155,520,030

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2026, 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

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Department Budgets

The City of Bellingham is organized into 15 different departments that report to the Mayor’s Office and 2 additional units: Non-Departmental and the Public Facilities District. These are grouped into broad functional categories to reflect the services they provide.

Public Safety includes the Police, Fire, and Municipal Court departments.

Recreation and Culture consists of Parks and Recreation, the Library, and the Museum.

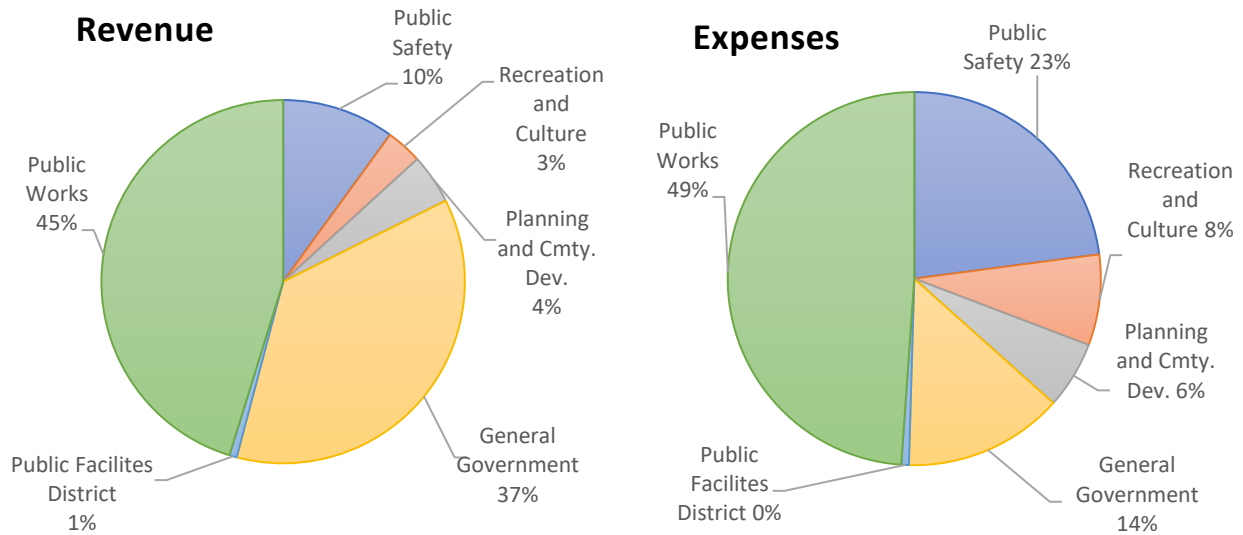
Planning and Community Development includes the Planning and Community Development Department and the Hearing Examiner.

General Government encompasses Human Resources, Information Technology Services, Finance, Legal, Executive, Legislative, and Non-Departmental functions.

Public Facilities District is reported as a Discrete Component Unit.

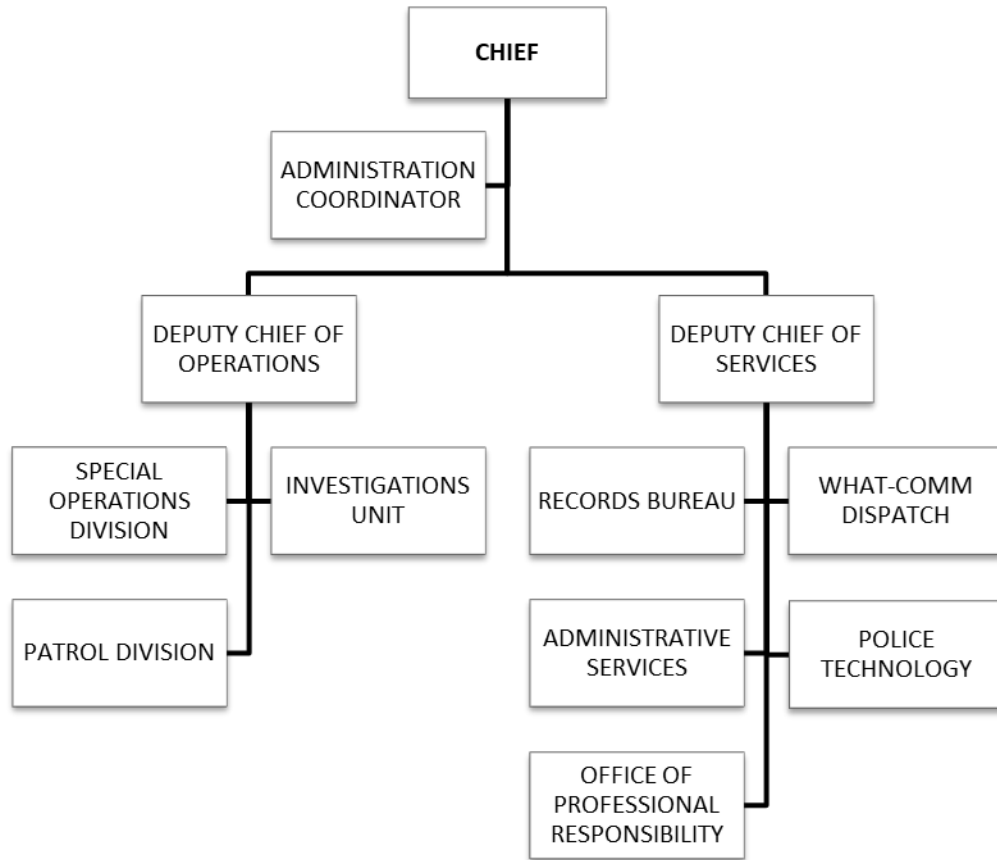
Public Works is represented by the Public Works Department.

The pie charts below display the 2026 Budget allocated across these functional areas.



Public Safety Departments

Police Department



Bellingham Police Department Mission and Vision

Ensure Bellingham is a safe city to live, work, play, and visit.

We achieve this mission through:

- Our commitment to the community through proactive and reactive policing that serves to protect the vulnerable from harm.
- Building strong partnerships that ensure public trust.
- Providing education to both the community and our employees to ensure the highest level of professionalism.

The Police Department vision is to be a leader in public safety through professional policing, championing procedural justice and optimizing modern concepts and technology.

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, such as a team trained in the use of special weapons and tactics, hazardous devices, and crisis negotiation teams, to deal with situations that present a high level of danger to the community. The Police Department includes support activities for personnel recruiting and training, records resources, and 24-hour communications and dispatch services.

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

2026 Work Plan

- Provide 24/7 emergency and non-emergency services, including patrol, records management, and dispatch.
- Support wellness programs to ensure high-quality public service.
- Evaluate emerging technologies to improve service delivery.
- With existing FTE, expand outreach and promote public safety for all.
- Continue long-term planning efforts, including identifying sustainable funding solutions.

Significant Changes to 2025 Budget

- Elimination of 1.0 FTE records management position.
- 3.0 FTE police officer positions frozen.
- Budget increase reflects increasing costs for salaries and benefits, fleet, insurance, and dispatch fees.
- Budget addition of \$80,000 for increased wellness program.
- Budget addition of \$75,000 for current Longarm records management system.
- Continue participation in NW Regional Drug Task Force and Bicycle Unit operations.
- Begin construction of new What-Comm facility.
- Funding for two additional Police Officers to support the reinstatement of specialty units.

Department Budgets

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	2,603,809	259,658	194,329	206,851	225,100
LICENSES AND PERMITS	42,302	34,550	20,219	41,298	39,000
INTERGOVERNMENTAL REVENUE	2,738,573	3,402,738	3,100,981	2,926,464	2,757,500
CHARGES FOR GOODS AND SERVICES	6,023,603	7,970,033	8,308,460	8,841,371	9,139,196
FINES AND PENALTIES	-	50	75	-	-
MISCELLANEOUS REVENUE	60,560	37,698	11,940	10,340	5,000
TOTAL REVENUE	11,468,847	11,704,727	11,636,004	12,026,323	12,165,796
NON-EXPENDITURES	13,597	13,597	13,597	7,505	1,500,000
SALARIES AND WAGES	18,561,585	20,014,649	23,114,655	23,260,147	24,760,952
PERSONNEL BENEFITS	6,065,792	6,421,937	6,693,364	6,986,358	8,314,339
SUPPLIES	1,404,381	1,343,309	1,210,982	1,413,604	1,656,882
OTHER SERVICES AND CHARGES	9,050,880	11,985,150	12,482,119	15,124,825	14,355,936
CAPITAL OUTLAYS	140,097	321,543	10,094	95,004	-
DEBT SERVICE PRINCIPAL	120,735	121,935	122,162	124,465	31,499
DEBT SERVICE INTEREST/COSTS	4,237	2,892	4,180	1,943	116
TOTAL EXPENDITURE	35,361,303	40,225,012	43,651,152	47,013,852	50,619,723

Police Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	10,779	10,779	10,779	5,950	-
NON-EXPENDITURES	10,779	10,779	10,779	5,950	-
SALARIES AND WAGES	14,533,134	15,805,113	18,770,206	18,783,965	19,830,837
OVERTIME AND HAZARD DUTY	973,284	837,481	770,609	715,276	711,424
SALARIES AND WAGES	15,506,417	16,642,594	19,540,815	19,499,241	20,542,261
PERSONNEL BENEFITS	4,789,098	5,122,425	5,406,280	5,759,405	6,745,151
PERSONNEL BENEFITS	4,789,098	5,122,425	5,406,280	5,759,405	6,745,151
OFFICE AND OPERATING SUPPLIES	338,292	358,027	381,671	245,430	275,344
FUEL CONSUMED	191,245	211,523	183,178	227,972	135,023
SMALL TOOLS AND MINOR EQUIPMENT	360,259	332,457	336,252	366,970	364,657
INTER FUND BILLING	1,239	5,174	1,650	392	-
SUPPLIES	891,035	907,180	902,750	840,764	775,025
PROFESSIONAL SERVICES	2,454,012	4,284,555	4,530,897	4,844,112	4,411,833
COMMUNICATION	249,001	277,831	285,445	731,838	745,900
TRAVEL	46,623	52,311	48,370	43,659	158,056
TAXES & OPERATING ASSESSMENTS	-	25	-	-	-
OPERATING RENTALS AND LEASES	1,463,342	1,730,996	1,654,611	2,944,795	3,133,137
INSURANCE	631,344	662,606	1,082,329	717,477	921,919
UTILITY SERVICE	21,580	21,801	23,067	122,646	129,928
REPAIRS & MAINTENANCE	197,068	196,228	248,657	192,050	171,534
MISCELLANEOUS	2,895,252	3,443,930	3,221,455	3,888,385	2,970,085
OTHER SERVICES AND CHARGES	7,958,222	10,670,284	11,094,831	13,484,962	12,642,392
MACHINERY AND EQUIPMENT	140,097	321,543	10,094	-	-
CAPITAL OUTLAYS	140,097	321,543	10,094	-	-
TOTAL EXPENDITURE	29,295,649	33,674,806	36,965,549	39,590,321	40,704,829

Department Budgets

Police Department - Operating Environmental Remediation	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	-	1,892	846	-	-
OVERTIME AND HAZARD DUTY	-	120,319	130,870	168,735	250,000
SALARIES AND WAGES	-	122,211	131,717	168,735	250,000
PERSONNEL BENEFITS	-	-	101	-	-
PERSONNEL BENEFITS	-	-	101	-	-
OFFICE AND OPERATING SUPPLIES	-	-	-	-	500
FUEL CONSUMED	-	-	-	-	500
SUPPLIES	-	-	-	-	1,000
PROFESSIONAL SERVICES	6,827	21,812	2,500	6,253	5,658
OPERATING RENTALS AND LEASES	17,085	-	-	-	-
INSURANCE	-	-	-	-	1,529
REPAIRS & MAINTENANCE	71,742	415	-	-	-
MISCELLANEOUS	27,183	36,106	-	-	-
OTHER SERVICES AND CHARGES	122,837	58,333	2,500	6,253	7,187
TOTAL EXPENDITURE	122,837	180,543	134,318	174,988	258,187

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

Police Department - Operating Special Revenue Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
OFFICE AND OPERATING SUPPLIES	124,819	114,531	154,942	261,861	305,000
SMALL TOOLS AND MINOR EQUIPMENT	135,696	73,883	85,080	110,626	342,000
SUPPLIES	260,515	188,414	240,022	372,487	647,000
PROFESSIONAL SERVICES	30,355	46,577	59,226	82,040	99,156
TRAVEL	30,401	13,056	32,750	6,124	80,000
OPERATING RENTALS AND LEASES	269	-	-	1,023	-
REPAIRS & MAINTENANCE	815	18,496	17,439	5,424	50,000
MISCELLANEOUS	16,933	18,202	20,334	23,686	15,000
OTHER SERVICES AND CHARGES	78,772	96,332	129,749	118,297	244,156
MACHINERY AND EQUIPMENT	-	-	-	95,004	-
CAPITAL OUTLAYS	-	-	-	95,004	-
TOTAL EXPENDITURE	339,287	284,746	369,772	585,789	891,156

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

Department Budgets

Police Department - Operating Public Safety Dispatch	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	2,818	2,818	2,818	1,556	-
NON-EXPENDITURES	2,818	2,818	2,818	1,556	-
SALARIES AND WAGES	2,406,613	2,548,747	2,743,928	2,675,515	3,518,367
OVERTIME AND HAZARD DUTY	648,555	701,097	698,196	916,656	450,324
SALARIES AND WAGES	3,055,168	3,249,844	3,442,124	3,592,171	3,968,691
PERSONNEL BENEFITS	1,276,693	1,299,512	1,286,983	1,226,953	1,569,188
PERSONNEL BENEFITS	1,276,693	1,299,512	1,286,983	1,226,953	1,569,188
OFFICE AND OPERATING SUPPLIES	180,046	185,851	25,925	60,996	189,719
FUEL CONSUMED	1,165	1,987	1,680	1,810	1,800
SMALL TOOLS AND MINOR EQUIPMENT	49,356	59,877	40,604	137,547	42,338
INTER FUND BILLING	22,264	-	-	-	-
SUPPLIES	252,831	247,715	68,209	200,354	233,857
PROFESSIONAL SERVICES	258,055	521,110	565,442	746,817	564,436
COMMUNICATION	45,766	54,534	54,592	70,416	174,699
TRAVEL	16,944	32,074	25,733	27,019	25,950
TAXES & OPERATING ASSESSMENTS	1	1	0	0	-
OPERATING RENTALS AND LEASES	88,462	114,846	124,561	209,635	231,255
INSURANCE	28,360	28,373	46,345	28,892	35,252
UTILITY SERVICE	34,231	36,291	39,516	45,236	42,174
REPAIRS & MAINTENANCE	386,621	336,956	374,517	364,152	362,184
MISCELLANEOUS	32,609	36,017	24,331	23,147	26,250
OTHER SERVICES AND CHARGES	891,049	1,160,202	1,255,038	1,515,313	1,462,200
INTERFUND LOANS (EXP)	120,735	121,935	122,162	124,465	31,499
DEBT SERVICE PRINCIPAL	120,735	121,935	122,162	124,465	31,499
INTEREST ON INTERFUND DEBT	4,237	2,892	4,180	1,943	116
DEBT SERVICE INTEREST/COSTS	4,237	2,892	4,180	1,943	116
TOTAL EXPENDITURE	5,603,530	6,084,917	6,181,513	6,662,755	7,265,551

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	3,144	10,484	1,061	14,983	-
SALARIES AND WAGES	3,144	10,484	1,061	14,983	-
PERSONNEL BENEFITS	1,310	2,828	434	5,908	-
PERSONNEL BENEFITS	1,310	2,828	434	5,908	-
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	-	941,655	-
TRAVEL	-	-	1,601	-	-
OPERATING RENTALS AND LEASES	-	1,739	-	-	-
REPAIRS & MAINTENANCE	28,586	1,043,982	26,439	-	-
MISCELLANEOUS	-	106	9,000	35	-
OTHER SERVICES AND CHARGES	28,586	1,115,397	37,040	941,690	-
BUILDINGS AND STRUCTURES	-	-	606,066	13,652	10,500,000
MACHINERY AND EQUIPMENT	-	57,975	111,657	-	-
CAPITAL OUTLAYS	-	57,975	717,724	13,652	10,500,000
TOTAL EXPENDITURE	33,040	1,317,662	850,471	976,507	10,500,000

For details regarding current departmental capital projects, see the [2026 Capital Budget and 2027-2031 Capital Facilities Plan](#).

Police Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-811 Police Administration	7,538,992	9,530,902	10,344,208	11,288,596	10,557,572
001-821 Patrol/Traffic Operations	13,663,094	14,995,275	16,820,448	18,242,562	19,936,260
001-822 Police Special Operations	632,729	1,144,612	595,158	553,319	419,975
001-823 Police Investigations Operations	3,591,501	3,695,474	4,865,818	5,378,047	5,452,264
001-824 Police Off of Prof Responsibil	808,545	1,285,050	1,361,556	1,093,662	1,109,324
001-825 Police Records Operations	1,413,261	1,452,545	1,571,430	1,753,649	1,889,677
001-826 Police Proactive Operations	1,647,526	1,570,947	1,406,931	1,280,487	1,339,758
General Fund	29,295,649	33,674,806	36,965,549	39,590,321	40,704,829
136-823 Police Investigations Operations	122,837	180,543	134,318	174,988	258,187
Environmental Remediation	122,837	180,543	134,318	174,988	258,187
151-811 Police Administration	2,461	1,515	4,910	865	3,297
151-821 Patrol/Traffic Operations	25,193	19,909	47,680	40,637	-
Police Federal Equitable Share	27,654	21,425	52,589	41,502	3,297
152-811 Police Administration	2,204	1,099	7,601	550	275
152-823 Police Investigations Operations	1,991	-	1,156	-	5,000
Asset Forfeiture /Drug Enforce.	4,194	1,099	8,758	550	5,275
153-811 Police Administration	307,439	262,222	253,701	484,441	802,583
153-821 Patrol/Traffic Operations	-	-	54,724	59,296	80,000
Criminal Justice	307,439	262,222	308,424	543,737	882,583
160-829 Police Dispatch Operations	5,603,530	6,084,917	6,181,513	6,662,755	7,265,551
Public Safety Dispatch	5,603,530	6,084,917	6,181,513	6,662,755	7,265,551
301-829 Police Dispatch Operations	-	-	-	-	1,500,000
What-Comm Facility Construction	-	-	-	-	1,500,000
TOTAL EXPENDITURE	35,361,303	40,225,012	43,651,152	47,013,852	50,619,723

Department Budgets

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, traffic 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, Hazardous Devices Unit (HDU), Crisis Negotiation Team (CNT), Bike Patrol Team, and planned community events.

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 upholding the highest standards of professional conduct by providing internal oversight to ensure compliance with departmental standards.

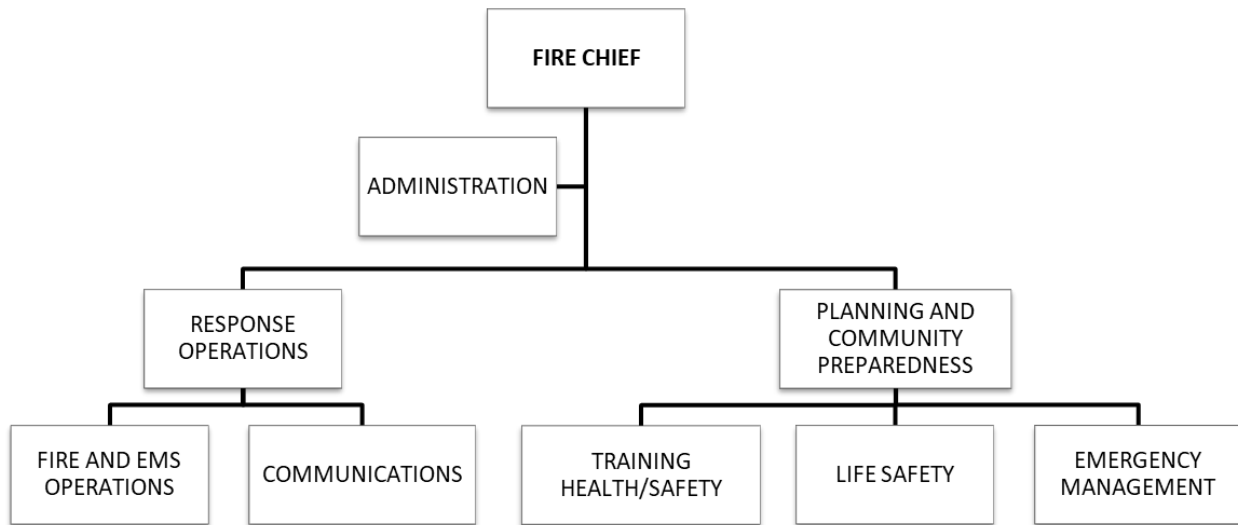
Records Operations: Manages all data related to police operations, including processing of protection orders, citations, warrants, public disclosure requests, firearms licensing, and background checks.

Administrative Services: Responsible for upholding the highest standards in hiring new team members and overseeing a Training Division who ensure that personnel receive high quality training to meet the standards and expectations of the community we serve.

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

Our vision is to 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

Department Budgets

2026 Work Plan

- Continue response to fire, emergency medical, and other service calls 24 hours a day.
- Continue to meet statutory requirements for emergency planning and fire prevention activities.
- Develop an updated strategic plan and work to identify sustainable funding solutions.

Significant Changes to 2026 Budget

The budget reduces staffing in Emergency Management, training and administration. The budget also reflects a reduction in funding for recruit academy costs as the department does not anticipate providing an academy in 2026.

Budget Summary

Includes the Bellingham Fire Department, Prospect Fire Dispatch, and the portion of Whatcom Medic One service provided by Bellingham's Fire Department. Funding includes General, Medic One, and Public Safety Dispatch Funds.

Fire-Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	1,074,444	1,168,994	1,140,214	1,146,830	1,200,000
LICENSES AND PERMITS	840	750	1,290	1,200	-
INTERGOVERNMENTAL REVENUE	2,339,272	1,125,509	6,364,073	5,832,182	3,235,000
CHARGES FOR GOODS AND SERVICES	15,440,902	17,188,913	17,838,985	20,364,175	20,824,579
MISCELLANEOUS REVENUE	39,275	61,034	43,312	50,391	-
NON REVENUES	1,500,000	-	-	-	-
TOTAL REVENUE	20,394,733	19,545,200	25,387,873	27,394,779	25,259,579
NON-EXPENDITURES	123,848	123,848	123,848	7,522	-
SALARIES AND WAGES	25,898,160	29,226,787	32,174,850	33,289,643	35,118,543
PERSONNEL BENEFITS	7,896,089	9,048,922	9,041,292	9,740,096	10,851,195
SUPPLIES	1,487,284	1,734,451	1,681,358	1,518,240	1,225,972
OTHER SERVICES AND CHARGES	6,695,328	9,300,140	9,901,718	11,565,069	12,576,412
CAPITAL OUTLAYS	-	284,502	97,070	-	-
DEBT SERVICE PRINCIPAL	169,633	665,931	669,609	682,290	44,256
DEBT SERVICE INTEREST/COSTS	5,952	17,819	20,497	8,133	162
TOTAL EXPENDITURE	42,276,295	50,402,400	53,710,242	56,810,993	59,816,541

Department Budgets

Fire Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	123,848	123,848	123,848	7,522	-
NON-EXPENDITURES	123,848	123,848	123,848	7,522	-
SALARIES AND WAGES	15,352,286	17,067,309	19,495,388	20,699,238	22,237,257
OVERTIME AND HAZARD DUTY	2,390,231	2,260,648	2,350,931	1,841,858	1,891,965
SALARIES AND WAGES	17,742,517	19,327,957	21,846,319	22,541,096	24,129,222
PERSONNEL BENEFITS	5,329,599	6,107,532	6,194,826	6,757,365	7,678,257
PERSONNEL BENEFITS	5,329,599	6,107,532	6,194,826	6,757,365	7,678,257
OFFICE AND OPERATING SUPPLIES	352,932	379,611	424,043	548,209	286,673
FUEL CONSUMED	168,649	149,727	162,566	168,835	138,412
SMALL TOOLS AND MINOR EQUIPMENT	382,226	568,720	479,209	218,977	338,788
INTER FUND BILLING	-	228	4,452	11,747	-
SUPPLIES	903,807	1,098,287	1,070,270	947,768	763,873
PROFESSIONAL SERVICES	1,144,048	1,879,730	2,223,461	2,300,099	2,242,610
COMMUNICATION	240,905	237,424	240,074	979,292	870,852
TRAVEL	15,944	6,957	10,242	6,875	25,106
TAXES & OPERATING ASSESSMENTS	1	-	24	12	-
OPERATING RENTALS AND LEASES	2,046,171	2,946,455	3,224,866	3,548,992	4,195,148
INSURANCE	307,699	386,654	631,577	422,173	548,646
UTILITY SERVICE	43,994	42,418	45,130	165,065	244,439
REPAIRS & MAINTENANCE	218,301	313,230	234,264	147,388	125,283
MISCELLANEOUS	122,367	142,348	188,406	249,467	254,146
OTHER SERVICES AND CHARGES	4,139,430	5,955,216	6,798,044	7,819,365	8,506,230
MACHINERY AND EQUIPMENT	-	284,502	97,070	-	-
CAPITAL OUTLAYS	-	284,502	97,070	-	-
TOTAL EXPENDITURE	28,239,201	32,897,341	36,130,377	38,073,115	41,077,582

Fire Department - Operating Public Safety Dispatch	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	1,301,501	1,437,937	1,547,870	1,571,381	1,689,630
OVERTIME AND HAZARD DUTY	169,181	307,280	284,730	391,315	340,743
SALARIES AND WAGES	1,470,682	1,745,217	1,832,600	1,962,697	2,030,373
PERSONNEL BENEFITS	608,081	638,001	623,257	626,484	694,844
PERSONNEL BENEFITS	608,081	638,001	623,257	626,484	694,844
OFFICE AND OPERATING SUPPLIES	3,141	3,763	26,115	2,846	3,399
SMALL TOOLS AND MINOR EQUIPMENT	176,181	32,463	34,889	37,753	38,800
INTER FUND BILLING	1,788	-	42	-	-
SUPPLIES	181,111	36,226	61,046	40,599	42,199
PROFESSIONAL SERVICES	123,039	248,078	269,139	300,846	354,016
COMMUNICATION	47,871	59,231	59,875	70,394	167,540
TRAVEL	1,054	5,033	78	5,575	17,500
OPERATING RENTALS AND LEASES	29,374	27,793	29,193	100,197	115,041
INSURANCE	14,287	14,293	23,347	12,939	15,108
UTILITY SERVICE	-	-	-	16,295	18,796
REPAIRS & MAINTENANCE	44,212	73,217	21,304	21,968	8,532
MISCELLANEOUS	2,412	5,671	19,334	19,302	20,809
OTHER SERVICES AND CHARGES	262,248	433,317	422,270	547,515	717,342
INTERFUND LOANS (EXP)	169,633	171,319	171,637	174,874	44,256
DEBT SERVICE PRINCIPAL	169,633	171,319	171,637	174,874	44,256
INTEREST ON INTERFUND DEBT	5,952	4,063	5,873	2,730	162
DEBT SERVICE INTEREST/COSTS	5,952	4,063	5,873	2,730	162
TOTAL EXPENDITURE	2,697,707	3,028,143	3,116,681	3,354,898	3,529,176

Department Budgets

Fire Department - Operating Medic One	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	6,008,667	7,020,197	7,793,144	7,995,798	8,080,999
OVERTIME AND HAZARD DUTY	676,295	1,133,417	702,787	790,052	877,948
SALARIES AND WAGES	6,684,961	8,153,613	8,495,931	8,785,851	8,958,947
PERSONNEL BENEFITS	1,958,409	2,303,389	2,223,209	2,356,247	2,478,094
PERSONNEL BENEFITS	1,958,409	2,303,389	2,223,209	2,356,247	2,478,094
OFFICE AND OPERATING SUPPLIES	312,625	468,639	454,444	425,649	356,400
FUEL CONSUMED	68,940	69,316	74,100	66,879	58,000
SMALL TOOLS AND MINOR EQUIPMENT	20,802	48,596	20,822	1,392	5,500
INTER FUND BILLING	-	13,387	677	35,954	-
SUPPLIES	402,367	599,938	550,043	529,874	419,900
PROFESSIONAL SERVICES	633,692	836,186	845,114	1,120,948	1,134,604
COMMUNICATION	31,286	22,166	23,531	64,633	86,643
TRAVEL	7,754	9,469	6,338	4,541	1,000
TAXES & OPERATING ASSESSMENTS	19	19	31	25	-
OPERATING RENTALS AND LEASES	422,052	705,614	507,008	709,391	759,054
INSURANCE	36,928	36,767	60,057	51,220	62,581
UTILITY SERVICE	21,585	22,031	20,807	23,806	29,560
REPAIRS & MAINTENANCE	22,788	52,074	18,778	2,269	2,400
MISCELLANEOUS	1,117,545	1,227,282	1,199,740	1,221,356	1,277,000
OTHER SERVICES AND CHARGES	2,293,650	2,911,608	2,681,404	3,198,190	3,352,841
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	11,339,387	14,476,916	14,463,184	15,382,980	15,209,782

Fire Department - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	2,174	-	-	-	-
SALARIES AND WAGES	2,174	-	-	-	-
PERSONNEL BENEFITS	912	-	-	-	-
PERSONNEL BENEFITS	912	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	-	49,568	-	-	-
SUPPLIES	-	49,568	-	-	-
PROFESSIONAL SERVICES	-	33,865	-	-	-
REPAIRS & MAINTENANCE	193,504	55,401	-	-	-
OTHER SERVICES AND CHARGES	193,504	89,266	-	-	-
MACHINERY AND EQUIPMENT	-	24,659	-	-	-
CAPITAL OUTLAYS	-	24,659	-	-	-
TOTAL EXPENDITURE	196,589	163,492	-	-	-

Fire Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-711 Fire Administration	2,055,597	2,782,327	3,065,254	3,484,494	4,051,092
001-721 Fire Operations	22,939,390	27,060,363	29,520,347	31,317,843	33,340,691
001-722 Fire Life Safety Operations	586,093	745,522	821,711	1,029,991	1,187,019
001-723 Fire Dept Training Operations	2,012,660	1,721,515	2,099,876	1,649,075	1,992,586
001-726 Emergency Management	645,461	587,613	623,189	591,713	506,194
General Fund	28,239,201	32,897,341	36,130,377	38,073,115	41,077,582
160-729 Fire/EMS Dispatch Operations	2,697,707	3,028,143	3,116,681	3,354,898	3,529,176
Public Safety Dispatch	2,697,707	3,028,143	3,116,681	3,354,898	3,529,176
470-724 Emergency Medical Services	11,339,387	14,476,916	14,463,184	15,382,980	15,209,782
Medic One	11,339,387	14,476,916	14,463,184	15,382,980	15,209,782
TOTAL EXPENDITURE	42,276,295	50,402,400	53,710,242	56,810,993	59,816,541

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 revenue for basic life support emergency transports. 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.

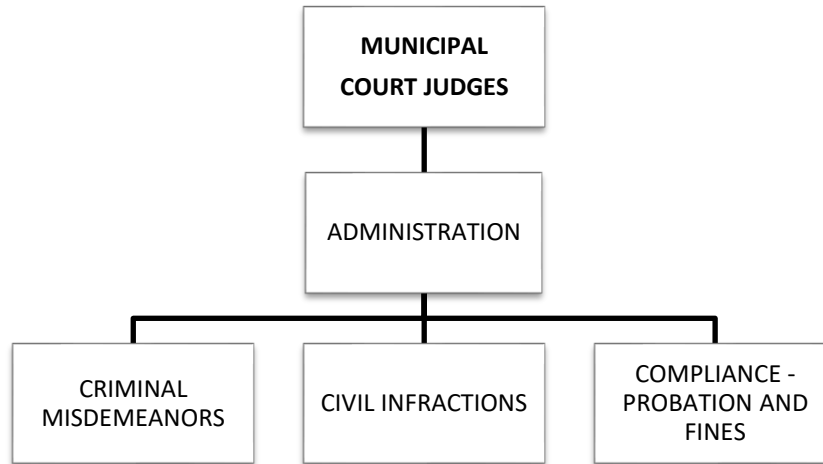
Fire Department Training Operations: This group accounts for the costs associated with initial and ongoing department personnel training and development.

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.

2026 Work Plan

- Implement a mobile, fully virtual courtroom to create additional hearing sessions
- Expand the effectiveness of our therapeutic courts.
- Re-engage with community outreach programs.
- Replace an end-of-life case management system Expansion of therapeutic courts.
- Processing all incoming case filings.
- Hold hearings on cases filed

Budget Summary

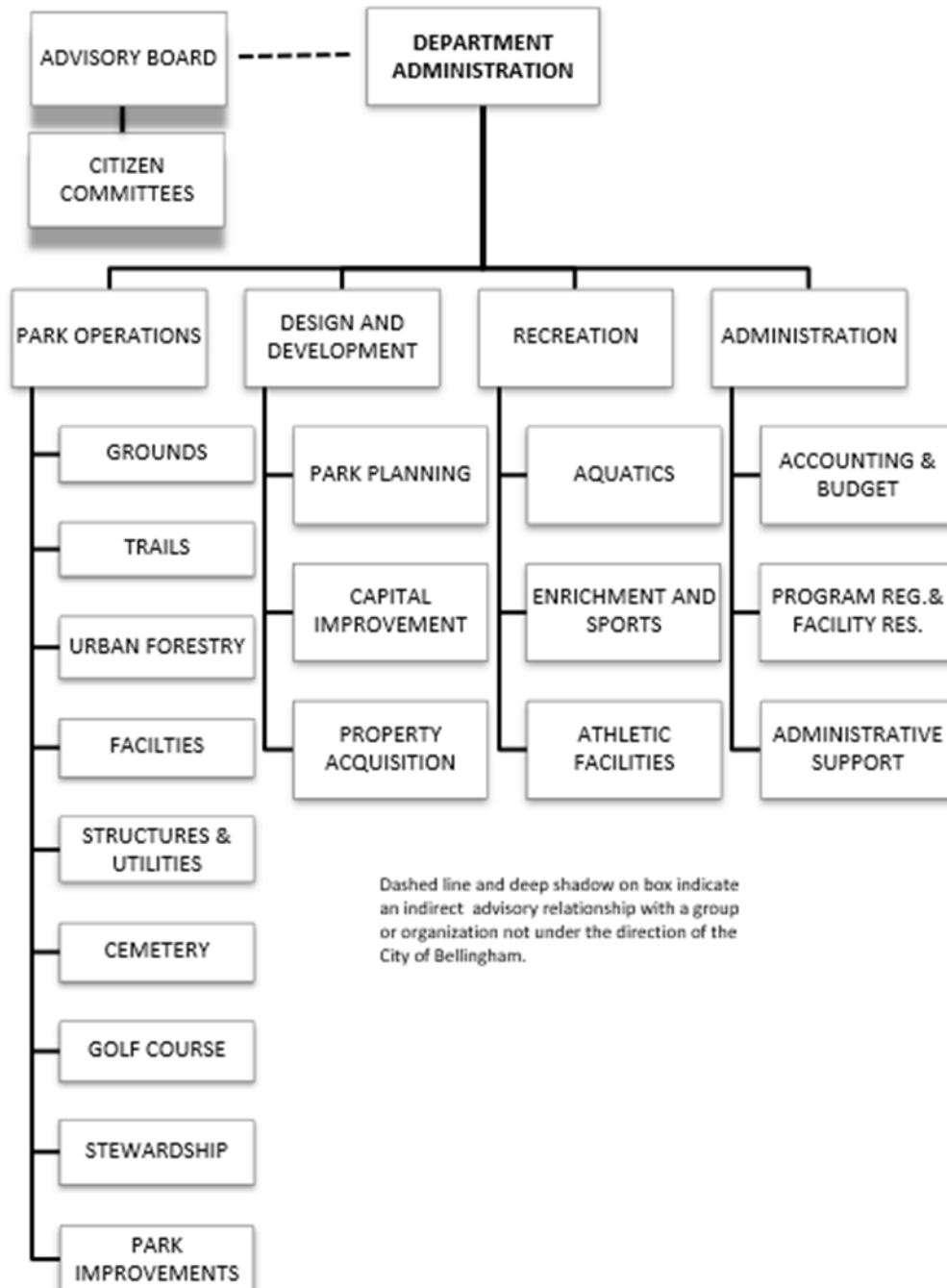
Bellingham's Municipal Court operates entirely out of the General Fund. Transfers from the Parking Services Fund that support Municipal Court operations are shown as revenue from Charges for Goods and Services.

Municipal Court - Operating	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	-	-	16,500	-	25,000
INTERGOVERNMENTAL REVENUE	38,000	23,468	22,392	124,704	194,076
CHARGES FOR GOODS AND SERVICES	232,734	218,715	293,544	639,178	618,708
FINES AND PENALTIES	283,366	241,757	277,138	348,421	316,900
MISCELLANEOUS REVENUE	20,108	17,121	12,567	77,095	15,000
TOTAL REVENUE	574,208	501,060	622,141	1,189,399	1,169,684
NON-EXPENDITURES	1,237	1,237	1,237	683	-
SALARIES AND WAGES	946,625	1,093,673	1,318,001	1,388,153	1,456,211
PERSONNEL BENEFITS	433,800	498,825	558,281	553,716	562,426
SUPPLIES	69,000	50,552	21,408	45,932	65,515
OTHER SERVICES AND CHARGES	965,503	1,170,668	1,372,057	1,551,790	1,726,370
CAPITAL OUTLAYS	28,282	-	-	-	-
TOTAL EXPENDITURE	2,444,447	2,814,954	3,270,984	3,540,273	3,810,522

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.

2026 Work Plan

- Complete Civic Complex Master Plan and formulate long-term strategy
- Update Parks, Recreation and Open Space Plan and Greenways Strategic Plan
- Complete Samish Crest Trail Plan
- Develop access to Bear Creek Open Space including parking, trailhead, and trails
- Complete Sunset Pond Loop Trail
- Replace Rock Hill Park playground
- Replace Big Rock Garden Fence
- Design Squaticum Creek Trail from Meridian St to Roeder Ave.
- 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
- Complete Business Plan for Community Recreation Center

Significant Changes to 2026 Budget

The 2026 Budget maintains current level of service with some staff reductions, including the loss of the Park Ambassador Program, and some reorganization to create additional field supervisors to help with span of control in the Operations Division. The Capital Budget carries over several existing projects to completion and focuses on long-term planning efforts. More information can be found in the [Capital Plan](#).

Budget Summary

About half of the funding for Parks & Recreation staff and programs comes from the General Fund. Funding for capital development, stewardship, operations and maintenance comes from [Real Estate Excise Taxes](#), [Greenways Levy Taxes](#), and [Park Impact Fees](#). The Department also manages the Lake Padden [Golf Course](#) and Bayview [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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	5,448,023	5,557,361	9,283,481	9,533,683	9,700,000
LICENSES AND PERMITS	10,774	3,911	14,228	10,581	2,000
INTERGOVERNMENTAL REVENUE	70,231	192,899	79	-	-
CHARGES FOR GOODS AND SERVICES	5,199,988	4,781,853	5,159,804	4,994,403	5,530,000
FINES AND PENALTIES	13	16	17	2,747	-
MISCELLANEOUS REVENUE	668,197	676,101	637,018	730,472	649,947
NON REVENUES	315,353	293,254	293,799	299,340	75,755
OTHER FINANCING SOURCES	44,000	44,000	44,000	44,000	44,000
TOTAL REVENUE	11,756,579	11,549,394	15,432,427	15,615,226	16,001,702
NON-EXPENDITURES	251,545	168,545	168,545	93,037	-
SALARIES AND WAGES	5,192,126	5,908,679	6,589,080	7,166,767	8,385,567
PERSONNEL BENEFITS	2,374,845	2,811,857	2,857,763	2,905,946	3,505,391
SUPPLIES	967,667	1,138,035	1,062,105	1,084,467	689,885
OTHER SERVICES AND CHARGES	5,605,994	7,024,058	7,495,200	9,637,660	9,714,675
CAPITAL OUTLAYS	2,659,269	-	-	-	-
DEBT SERVICE PRINCIPAL	24,985	-	-	-	-
TOTAL EXPENDITURE	17,076,432	17,051,174	18,172,692	20,887,878	22,295,518
Parks & Recreation - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	168,545	168,545	168,545	93,037	-
NON-EXPENDITURES	168,545	168,545	168,545	93,037	-
SALARIES AND WAGES	4,256,658	4,851,030	5,111,017	5,293,109	5,452,720
OVERTIME AND HAZARD DUTY	69,856	54,891	49,207	45,252	79,084
SALARIES AND WAGES	4,326,515	4,905,921	5,160,224	5,338,361	5,531,804
PERSONNEL BENEFITS	1,943,810	2,289,123	2,180,487	2,081,578	2,204,624
PERSONNEL BENEFITS	1,943,810	2,289,123	2,180,487	2,081,578	2,204,624
OFFICE AND OPERATING SUPPLIES	385,340	386,948	345,883	355,504	(23,528)
FUEL CONSUMED	98,545	115,022	99,810	110,722	70,140
PURCHASES FOR RESALE	-	-	94	43	-
SMALL TOOLS AND MINOR EQUIPMENT	82,171	152,538	170,795	43,664	62,866
INTER FUND BILLING	571	933	3,201	1,315	-
SUPPLIES	566,628	655,441	619,783	511,248	109,478
PROFESSIONAL SERVICES	580,793	1,008,984	1,111,271	1,671,146	1,592,337
COMMUNICATION	54,008	64,933	72,123	171,123	180,325
TRAVEL	3,158	2,866	7,787	3,040	5,681
TAXES & OPERATING ASSESSMENTS	14,930	17,743	27,044	26,027	7,944
OPERATING RENTALS AND LEASES	1,437,148	1,690,645	2,062,501	2,207,743	2,199,734
INSURANCE	205,374	189,756	309,956	238,936	298,196
UTILITY SERVICE	886,147	998,390	1,018,864	1,459,426	1,039,492
REPAIRS & MAINTENANCE	31,241	37,291	19,890	27,544	11,032
MISCELLANEOUS	96,382	98,577	94,342	128,531	88,786
OTHER SERVICES AND CHARGES	3,309,180	4,109,185	4,723,777	5,933,516	5,423,527
TOTAL EXPENDITURE	10,314,677	12,128,215	12,852,817	13,957,741	13,269,434

For details regarding departmental capital projects, see the [2026 Capital Budget and 2027-2031 Capital Facilities Plan](#).

Department Budgets

Parks & Recreation - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	119,244	214,729	398,450	460,076	-
OVERTIME AND HAZARD DUTY	-	86	1,623	12,967	-
SALARIES AND WAGES	119,244	214,815	400,073	473,043	-
PERSONNEL BENEFITS	48,940	89,332	168,849	184,351	-
PERSONNEL BENEFITS	48,940	89,332	168,849	184,351	-
OFFICE AND OPERATING SUPPLIES	11,488	123,948	147,529	19,878	100,000
SMALL TOOLS AND MINOR EQUIPMENT	-	-	3,229	2,595	-
INTER FUND BILLING	-	3,201	7,584	-	-
SUPPLIES	11,488	127,149	158,342	22,473	100,000
PROFESSIONAL SERVICES	301,445	771,028	580,768	811,186	605,000
OPERATING RENTALS AND LEASES	290	8,574	30,244	4,889	-
REPAIRS & MAINTENANCE	38,317	2,920,812	2,168,581	2,794,274	940,000
MISCELLANEOUS	8,217	5,307	19,277	13,324	-
OTHER SERVICES AND CHARGES	348,269	3,705,720	2,798,870	3,623,673	1,545,000
LAND	-	2,335,239	3,791,802	4,002,348	3,250,000
BUILDINGS AND STRUCTURES	46,481	141,259	894,635	57,595	-
OTHER IMPROVEMENTS	216,777	811,478	848,389	5,679,693	3,190,000
MACHINERY AND EQUIPMENT	-	25,958	23,042	-	-
CONSTRUCTION OF FIXED ASSETS	664,518	5,152,419	1,452,898	1,984,451	1,900,000
CAPITAL OUTLAYS	927,776	8,466,353	7,010,766	11,724,087	8,340,000
TOTAL EXPENDITURE	1,455,718	12,603,368	10,536,901	16,027,626	9,985,000

Department Budgets

Parks & Recreation - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-411 Parks and Recreation Admin	1,066,334	1,485,186	1,673,835	1,965,357	1,937,038
001-421 Parks Operations Management	646,861	934,875	964,267	1,274,808	1,095,147
001-422 Parks Grounds	1,801,557	1,983,035	1,996,911	1,841,413	1,837,778
001-423 Parks Buildings	2,128,517	2,797,279	2,858,052	3,091,009	2,599,637
001-424 Park Improvements	-	24,243	167,698	260,805	140,257
001-431 Athletic Facilities	822,770	955,630	1,058,056	1,055,554	932,957
001-435 Recreation Aquatics	2,118,753	2,220,783	2,296,921	2,606,780	2,804,792
001-436 Sports and Enrichment	1,372,255	1,280,423	1,317,302	1,389,186	1,481,499
001-471 Parks Design & Development	357,629	439,635	497,655	472,829	440,329
001-472 Parks Capital Improvement	-	7,126	22,119	-	-
General Fund	10,314,677	12,128,215	12,852,817	13,957,741	13,269,434
136-471 Parks Design & Development	48,735	24,809	24,809	3,284	3,572
Environmental Remediation	48,735	24,809	24,809	3,284	3,572
173-411 Parks and Recreation Admin	-	-	-	-	68,546
173-421 Parks Operations Management	-	307	583	1,472	50,883
173-422 Parks Grounds	513,976	1,368,786	1,635,357	1,627,896	3,099,864
173-423 Parks Buildings	419,417	258,259	272,532	802,584	910,831
173-427 Parks Stewardship	-	-	-	733,038	978,106
173-471 Parks Design & Development	122,185	154,144	274,089	585,853	809,450
173-472 Parks Capital Improvement	2,420,094	203,304	68,825	294,292	295,000
Greenways	3,475,673	1,984,799	2,251,385	4,045,133	6,212,679
177-423 Parks Buildings	75,511	52,995	-	-	-
177-471 Parks Design & Development	57,069	58,964	56,059	44,692	20,000
177-472 Parks Capital Improvement	683,743	224,135	165,233	1,524	55,000
Park Impact	816,323	336,094	221,292	46,216	75,000
456-425 Parks Cemetery	458,521	534,393	498,021	537,061	557,249
Cemetery	458,521	534,393	498,021	537,061	557,249
460-426 Parks Golf Course	1,953,405	2,042,864	2,324,368	2,298,442	2,177,584
Golf Course	1,953,405	2,042,864	2,324,368	2,298,442	2,177,584
701-471 Parks Design & Development	9,099	-	-	-	-
Greenways Maintenance Endowmnt	9,099	-	-	-	-
TOTAL EXPENDITURE	17,076,433	17,051,175	18,172,693	20,887,879	22,295,519

Group Descriptions

Parks & Recreation Administration: This group provides management and administrative support for the department, and technical resources to the community and advisory boards. The group manages accounting functions and budget preparation. This group is the public facing administrative support for program registrations and facility rentals. Additional functions include hiring support, permit and contract processing, and policy and procedure administration.

Park Grounds: This group maintains all park grounds including turf, shrubs, and other plantings.

Park Facilities: This group maintains all park facilities including restrooms, playgrounds, sports courts, signage, and other park infrastructure.

Park Trails: This group maintains the park trail system including all trail surfaces, foot bridges, signage, vegetation, and other trail features.

Park Urban Forestry: This group maintains all park trees, street trees, and trees located in open space areas. This group also evaluates and approves street tree permits and manages the City's urban forest.

Park Structures & Utilities: This work maintains and repairs all buildings and structures, plumbing systems, electrical systems, mechanical/HVAC systems, bridges, park furnishings, and other park infrastructure.

Park Stewardship: This group coordinates the park volunteer program which includes park stewards, community gardens, and wetland mitigation.

Park Improvement: This group completes projects related to facility improvements or infrastructure repairs.

Bayview Cemetery: This group maintains the Cemetery grounds and provides support for burial and internment services.

Lake Padden Golf Course: This group operates the Lake Padden Golf Course as enterprise activity. The popular par 72, 18-hole championship course is operated by a golf management company that oversees and maintains the course, including a pro shop, restaurant, driving range, disc golf course, and golf instruction.

Recreation Management: This group oversees a variety of recreation programs and services by the City and through coordination with schools and other community providers and is responsible for long term recreational facility planning.

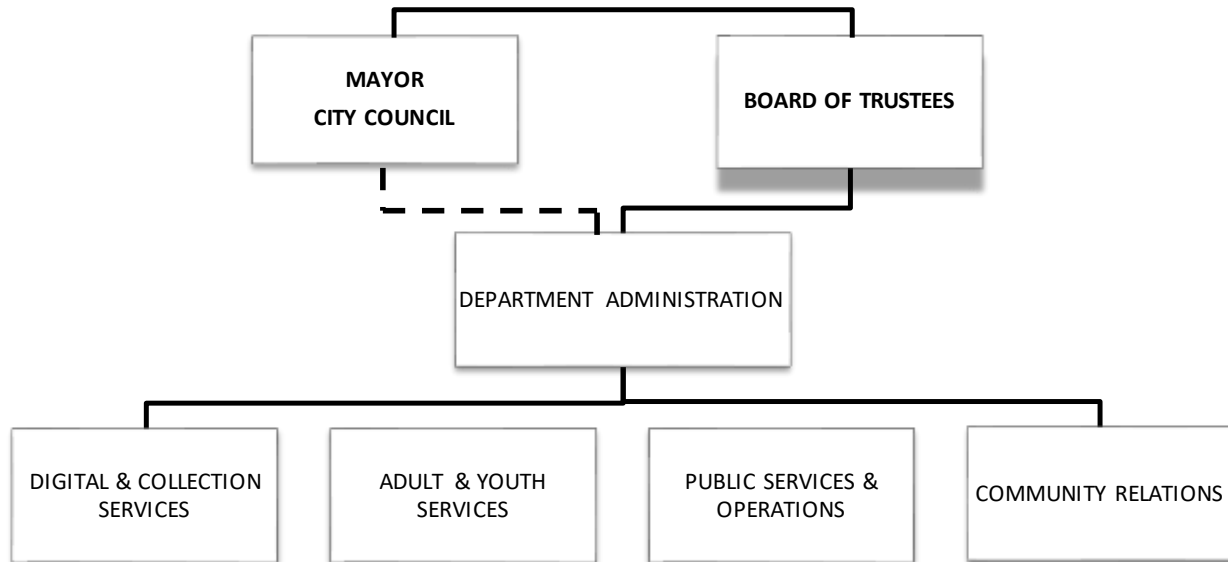
Recreation Aquatics: This group operates daily services and programs at the Arne Hanna Aquatic Center and Bloedel Donovan Beach summer program.

Sports and Enrichment: This group coordinates adult and youth sports leagues, provides enrichment and cultural programs and trips for all ages and abilities, provides summer day camps for grades 1-12, and coordinates community events such as the summer concert series, runs and races.

Athletic Facilities: This group schedules and maintains athletic fields and facilities, including the Civic Athletic Complex.

Parks Design and Development: This group plans and oversees acquisition, design, permitting, restoration and development of parks, trails and open space areas in accordance with the City's Comprehensive Plan.

Library



Dashed line indicates an advisory relationship.

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

Bellingham Public Library Mission

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

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

Description of Services

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

The Bellingham Public Library provides services in four library locations, and on three college campuses. We also offer extensive online services, such as an online catalog and online learning and research tools, as well as myriad programs, classes, and other special events for all ages.

Through a reciprocal use agreement, City of Bellingham residents also have access to the collections of the Whatcom County Library System and may borrow items from libraries worldwide via interlibrary loan service. Bellingham Public Library also participates in a collaborative program that allows anyone who lives, works, or attends school in the area to access academic libraries county-wide.

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

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

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

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

2026 Work Plan

- Sustain high circulation and visitor engagement.
- Advance early literacy and school readiness through storytimes for children ages 0-5.
- Deliver programs and events that bring our community together through a shared love of reading and learning.
- Facilitate digital literacy and access through circulating WiFi hotspots, one-on-one tech help, and public computing with tech assistance at all Library locations.
- Strengthen community well-being through inclusive spaces, collections, and programs that support connection & reduce isolation.
- Complete design and begin construction on Phase 2 renovation of the Central Library.
- Collaborate with the Whatcom Community Foundation to raise \$1.5 million in private funding to support the Central Library renovation.

Significant Changes to 2026 Budget

- Elimination of 4 vacant positions (3.25 FTE) including Outreach Specialist II, Branch Specialist III, Public Services Clerk, and Library Assistant.
- Reduction in public open hours: the Library will operate six days a week, closing on Sundays.
- \$90,000 (13%) reduction in Library materials budget.
- \$2M investment through REET funding for next phase of Central Library renovation.

Department Budgets

Budget Summary

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

Library - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
INTERGOVERNMENTAL REVENUE	-	-	-	2,794	-
CHARGES FOR GOODS AND SERVICES	9,281	13,201	16,982	19,708	16,100
FINES AND PENALTIES	774	1,247	753	977	-
MISCELLANEOUS REVENUE	408,675	94,528	65,859	110,514	160,000
OTHER FINANCING SOURCES	-	-	7,621	-	-
TOTAL REVENUE	418,730	108,976	91,214	133,993	176,100
NON-EXPENDITURES	42,205	42,205	42,205	260,627	-
SALARIES AND WAGES	2,663,998	3,079,708	3,633,426	3,442,990	3,571,731
PERSONNEL BENEFITS	1,232,727	1,459,536	1,621,522	1,395,172	1,421,446
SUPPLIES	565,259	619,226	429,247	334,740	497,932
OTHER SERVICES AND CHARGES	1,662,807	2,282,780	2,338,224	2,635,438	2,963,285
CAPITAL OUTLAYS	-	-	33,934	-	-
TOTAL EXPENDITURE	6,166,996	7,483,455	8,098,558	8,068,966	8,454,394
Library - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	42,205	42,205	42,205	23,297	-
NON-EXPENDITURES	42,205	42,205	42,205	23,297	-
SALARIES AND WAGES	2,663,149	3,078,492	3,628,600	3,442,990	3,571,731
OVERTIME AND HAZARD DUTY	850	1,216	4,826	-	-
SALARIES AND WAGES	2,663,998	3,079,708	3,633,426	3,442,990	3,571,731
PERSONNEL BENEFITS	1,232,727	1,459,536	1,621,522	1,395,172	1,421,446
PERSONNEL BENEFITS	1,232,727	1,459,536	1,621,522	1,395,172	1,421,446
OFFICE AND OPERATING SUPPLIES	451,700	400,346	382,799	259,233	338,188
FUEL CONSUMED	2,772	3,169	2,712	2,899	2,122
SMALL TOOLS AND MINOR EQUIPMENT	89,553	156,026	21,733	16,997	30,122
INTER FUND BILLING	-	-	382	1,197	-
SUPPLIES	544,024	559,541	407,626	280,326	370,432
PROFESSIONAL SERVICES	655,512	1,105,991	1,111,583	1,054,225	983,379
COMMUNICATION	84,091	64,486	73,383	88,686	89,072
TRAVEL	7,461	755	33,361	3,046	3,461
TAXES & OPERATING ASSESSMENTS	97	106	79	92	721
OPERATING RENTALS AND LEASES	667,032	779,256	820,281	1,198,634	1,524,379
INSURANCE	116,623	98,704	161,227	101,169	116,891
UTILITY SERVICE	12,707	14,948	16,390	105,220	119,442
REPAIRS & MAINTENANCE	26,400	178,141	35,146	25,548	67,933
MISCELLANEOUS	18,368	22,219	23,202	18,718	35,507
OTHER SERVICES AND CHARGES	1,588,290	2,264,606	2,274,652	2,595,337	2,940,785
MACHINERY AND EQUIPMENT	-	-	33,934	-	-
CAPITAL OUTLAYS	-	-	33,934	-	-
TOTAL EXPENDITURE	6,071,245	7,405,596	8,013,365	7,737,122	8,304,394

Department Budgets

Library - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
REPAIRS & MAINTENANCE					8,230,000
OTHER SERVICES AND CHARGES					8,230,000
TOTAL EXPENDITURE					8,230,000

The Library Renovation is budgeted and managed by the Public Works Department. More information can be found in the [Capital Plan](#).

Library - Operating Expenditures. Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-191 Library Administration	1,302,962	2,141,507	6,136,187	5,693,578	6,384,285
001-193 Library Services	4,122,244	4,585,888	1,129,432	955,414	1,020,563
001-195 Library Facilities	646,039	678,201	747,745	1,088,130	899,546
General Fund	6,071,245	7,405,596	8,013,365	7,737,122	8,304,394
126-191 Library Administration	70,001	56,527	66,124	257,103	100,000
126-193 Library Services	25,750	21,332	19,069	74,742	50,000
Library Gift	95,751	77,859	85,193	331,845	150,000
TOTAL EXPENDITURE	6,166,996	7,483,455	8,098,558	8,068,966	8,454,394

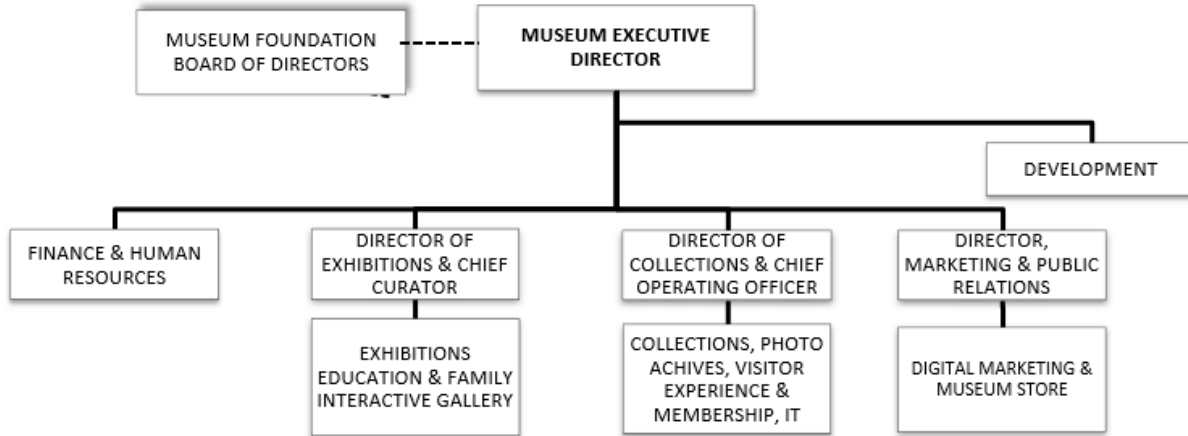
Group Descriptions

Library Administration: This group accounts for administrative operations of the Library.

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

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

Museum



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

Whatcom Museum Mission Statement

The Whatcom Museum serves as a bridge among diverse people, ideas, and traditions by fostering curiosity and joy about our world through exhibitions, events, educational programs, and collections focusing on art, nature, Indigenous cultures, and the history of our region and beyond.

Whatcom Museum Vision Statement

To uplift and inspire an inclusive community as the anchor of Downtown Bellingham’s Arts District.

Description of Services

The Whatcom Museum is committed to serving as both a community center and a regional destination for cultural experiences rooted in art, nature, Northwest history and Indigenous Cultures. 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:

- Organizing exhibitions from the Museum's collection, as well as presenting nationally-touring exhibitions related to art, history, our natural environment, and Indigenous cultures. Our partners, from the Smithsonian Institution and Art Bridges to the National Gallery of Art, from the National Endowment for the Humanities to National Geographic, help us bring our community the caliber of art and experiences usually available only in major urban centers.
- Building and maintaining art, artifacts, and photographic collections to preserve historical and cultural objects and photographs for future generations. These collections are held in public trust and accessible to researchers, students, and visitors.

- 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. The museum offers as many free programs as possible, including free art field trips and bus vouchers, made possible by generous community donors, and Free First Fridays- free entry with stacked programming and extended hours every first Friday of the month, made possible through an Art Bridges grant.
- 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.

2026 Work Plan

- Third year of Free First Fridays and associated programming (grant-funded)
- Phase One of the Old Fire Station No. 1 project, including history collection research and assessment of more than 26,000 objects for the planned 2028 reopening of the historic building
- Hire and welcome new Executive Director and Development Director. Development Director is funded for the first year by a grant from the M.J. Murdock Charitable Trust and funded partially for years 2 and 3 of the grant
- Improvements to ADA basement entrance of OCH, Family Interactive Gallery installations
- Develop a new Whatcom Museum Foundation website that is ADA-compliant
- Utilize Monkeypod to streamline data management, accounting, CRM, and fundraising into single platform for integrated non-profit management, complete by the end of 2026.

Budget Summary

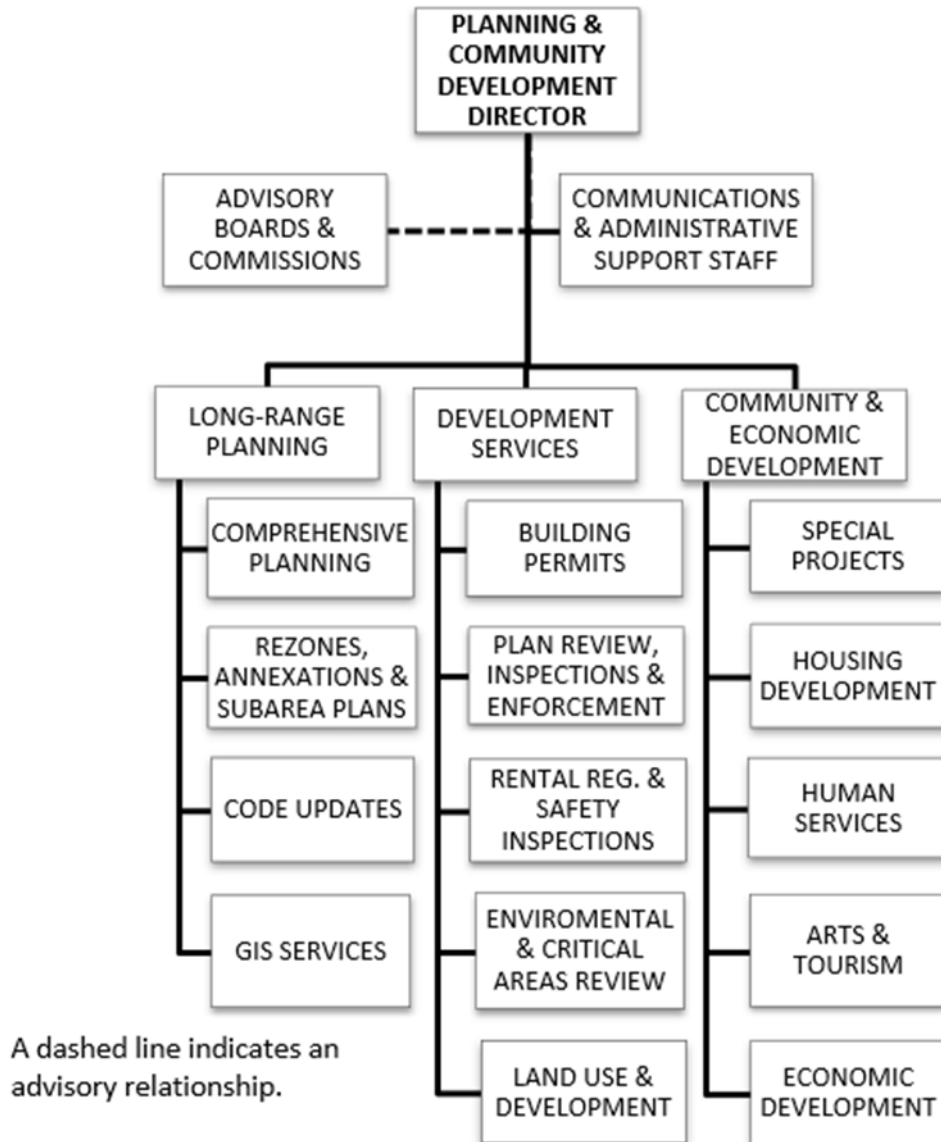
Support for the Whatcom Museum is provided out of the General Fund.

Museum -Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
MISCELLANEOUS REVENUE	-	-	4,116	-	-
TOTAL REVENUE	-	-	4,116	-	-
NON-EXPENDITURES	46,347	46,347	46,347	25,584	-
SALARIES AND WAGES	336,889	354,538	377,367	333,274	378,741
PERSONNEL BENEFITS	149,383	154,625	157,932	119,091	154,130
SUPPLIES	4,821	8,504	11,143	14,374	10,000
OTHER SERVICES AND CHARGES	926,214	1,061,907	1,127,940	1,310,448	1,563,952
TOTAL EXPENDITURE	1,463,654	1,625,921	1,720,728	1,802,770	2,106,823

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.

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.

2026 Work Plan

- Bellingham Plan and housing executive order implementation, including associated updates to the Bellingham Municipal Code
- Affordable housing and housing availability.
- Key performance indicators and state reporting

Significant Changes to 2026 Budget

The budget adds funding:

- Continue to support affordable housing, homeless services, and human services
- streamline the review of development projects and gain efficiencies in the processing of permits.

The budget reduces funding availability in the following areas:

- Elimination of 3.4 FTEs
- Reduce budgets for professional services

Department Budgets

Planning Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	10,058,448	10,343,886	10,288,060	10,204,588	10,370,000
LICENSES AND PERMITS	2,273,816	1,852,343	2,087,229	2,520,735	1,834,936
INTERGOVERNMENTAL REVENUE	2,442,217	2,102,528	2,143,163	4,096,465	5,837,133
CHARGES FOR GOODS AND SERVICES	4,088,565	3,335,511	4,966,244	3,841,912	4,191,750
FINES AND PENALTIES	4,402	39,605	18,805	34,400	-
MISCELLANEOUS REVENUE	263,851	307,069	348,874	360,902	124,119
TOTAL REVENUE	19,131,300	17,980,942	19,852,374	21,059,001	22,357,938
NON-EXPENDITURES	21,016	21,016	21,016	11,601	-
SALARIES AND WAGES	4,100,816	4,520,206	5,136,886	5,622,426	5,919,102
PERSONNEL BENEFITS	1,741,852	1,925,518	2,023,845	2,057,840	2,207,590
SUPPLIES	69,655	101,138	76,924	62,288	66,289
OTHER SERVICES AND CHARGES	13,566,951	11,794,630	13,946,920	17,445,885	23,343,480
CAPITAL OUTLAYS	-	5,000	5,000	1,257,589	-
TOTAL EXPENDITURE	19,500,291	18,367,508	21,210,591	26,457,629	31,536,461
Planning Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	10,743	10,743	10,743	5,930	-
NON-EXPENDITURES	10,743	10,743	10,743	5,930	-
SALARIES AND WAGES	1,503,154	1,682,373	1,724,037	1,810,410	1,757,172
OVERTIME AND HAZARD DUTY	95	-	110	-	-
SALARIES AND WAGES	1,503,249	1,682,373	1,724,147	1,810,410	1,757,172
PERSONNEL BENEFITS	501,581	585,101	541,988	527,658	633,101
PERSONNEL BENEFITS	501,581	585,101	541,988	527,658	633,101
OFFICE AND OPERATING SUPPLIES	20,829	21,661	33,870	19,814	11,447
FUEL CONSUMED	-	49	-	28	-
SMALL TOOLS AND MINOR EQUIPMENT	7,477	33,918	828	88	464
INTER FUND BILLING	-	7,820	14,497	-	-
SUPPLIES	28,307	63,449	49,195	19,930	11,911
PROFESSIONAL SERVICES	2,085,960	2,578,529	2,752,016	1,446,359	1,563,906
COMMUNICATION	33,342	35,558	31,457	20,737	12,503
TRAVEL	6,677	4,998	13,636	5,384	10,439
TAXES & OPERATING ASSESSMENTS	5	5	5	4	-
OPERATING RENTALS AND LEASES	112,351	115,373	124,253	154,485	180,151
INSURANCE	30,244	26,195	42,788	26,071	30,624
UTILITY SERVICE	(313)	1,123	3,635	37,674	34,642
REPAIRS & MAINTENANCE	14,703	12,334	7,921	4,563	7,427
MISCELLANEOUS	15,196	7,200	15,093	7,970	10,568
OTHER SERVICES AND CHARGES	2,298,165	2,781,314	2,990,804	1,703,247	1,850,260
TOTAL EXPENDITURE	4,342,044	5,122,980	5,316,876	4,067,176	4,252,444

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

Department Budgets

Planning Department - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
SALARIES AND WAGES	1,449	-	502	-	-
SALARIES AND WAGES	1,449	-	502	-	-
PERSONNEL BENEFITS	562	-	226	-	-
PERSONNEL BENEFITS	562	-	226	-	-
OFFICE AND OPERATING SUPPLIES	-	-	241	-	-
SUPPLIES	-	-	241	-	-
PROFESSIONAL SERVICES	65,348	-	48,800	150,096	-
REPAIRS & MAINTENANCE	6,607	15,294	-	-	-
OTHER SERVICES AND CHARGES	71,955	15,294	48,800	150,096	-
LAND	-	-	1,196,669	-	-
CAPITAL OUTLAYS	-	-	1,196,669	-	-
TOTAL EXPENDITURE	73,966	15,294	1,246,438	150,096	-

Planning Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-521 Community Development	1,789,744	2,187,666	2,073,256	1,217,906	1,352,822
001-526 Economic Development	882,471	875,502	1,136,358	942,414	992,665
001-531 Planning Services	1,669,829	2,059,812	2,107,262	1,906,856	1,906,957
General Fund	4,342,044	5,122,980	5,316,876	4,067,176	4,252,444
120-521 Community Development	-	-	-	188,748	190,000
Public Safety Sales Tax	-	-	-	188,748	190,000
180-522 Tourism Activities and Facilities	1,125,271	1,893,755	1,864,708	2,613,095	2,588,266
Tourism	1,125,271	1,893,755	1,864,708	2,613,095	2,588,266
181-521 Community Development	7,554,249	2,002,160	2,810,808	5,277,844	5,763,610
Low Income Housing	7,554,249	2,002,160	2,810,808	5,277,844	5,763,610
182-521 Community Development	488,580	2,253,736	2,804,091	4,345,053	4,042,057
Affordable Housing Sales tax	488,580	2,253,736	2,804,091	4,345,053	4,042,057
183-522 Tourism Activities and Facilities	-	1,067,776	989,199	1,186,609	1,823,661
Tourism Promotion Area	-	1,067,776	989,199	1,186,609	1,823,661
190-521 Community Development	1,538,040	993,651	1,471,155	926,765	1,683,419
Community Development Block Grant	1,538,040	993,651	1,471,155	926,765	1,683,419
191-521 Community Development	433,779	572,471	328,850	1,620,317	2,415,533
Home Investment Partnership Grant	433,779	572,471	328,850	1,620,317	2,415,533
192-521 Community Development	700	11,224	233,604	450,600	2,413,409
HUD Home Subfund	700	11,224	233,604	450,600	2,413,409
475-541 Building Services	3,881,023	4,300,719	5,191,616	5,360,378	5,777,183
475-542 Rental Inspection Services	136,604	149,036	199,684	421,044	586,879
Development Services	4,017,627	4,449,755	5,391,300	5,781,422	6,364,062
TOTAL EXPENDITURE	19,500,291	18,367,508	21,210,591	26,457,629	31,536,461

Group Descriptions

Planning Services: This group guides community growth and development while protecting environmental resources and promoting placemaking and a healthy downtown.

Development Services: This 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.

Rental Services: This group provides rental registration and safety inspection services and implements adopted tenant protections.

Community Development: This group coordinates and implements community planning, capital projects, tourism, arts, economic development, affordable housing and human service initiatives.

City Center Development: This group fosters vibrant downtown and other commercial districts and funds delivery of economic development services.

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

Department Budgets

Hearing Examiner

Hearing Examiner Mission

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

Description of Services

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

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

Budget Summary

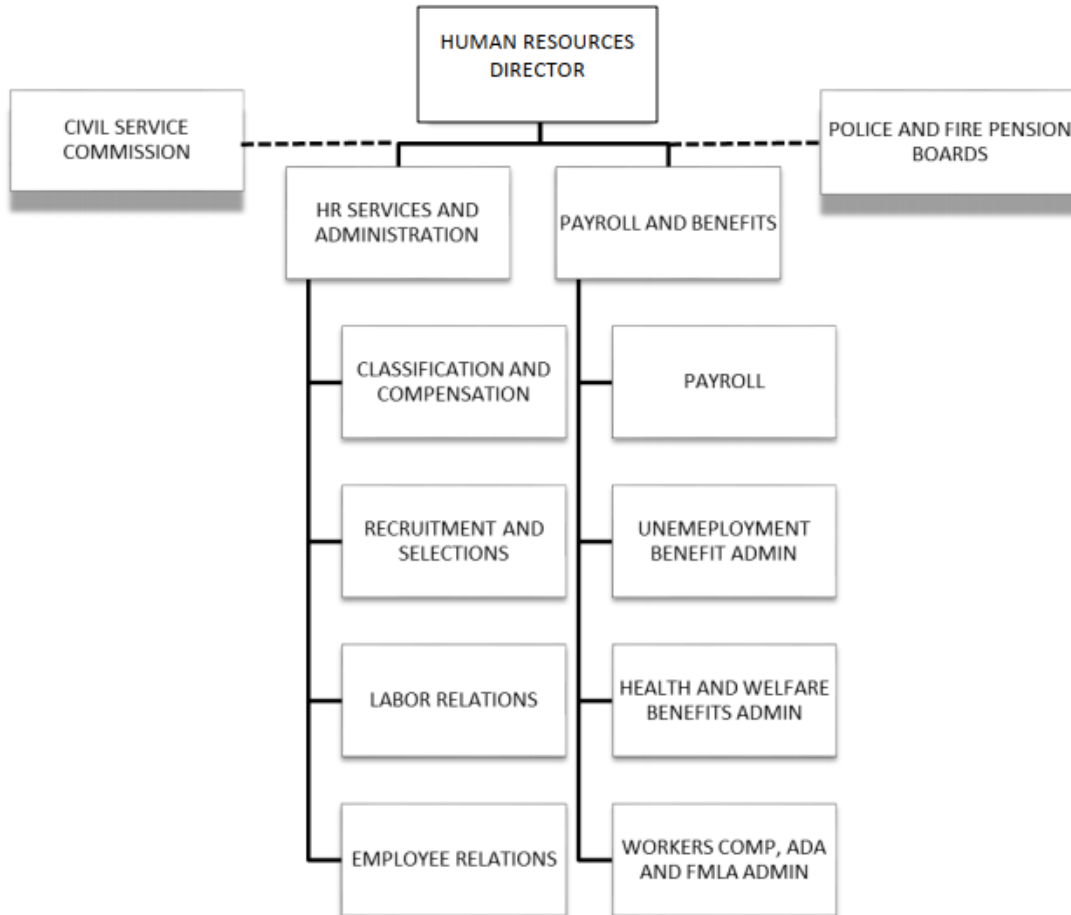
The Hearing Examiner's office operates entirely out of the General Fund.

The City contracts for hearing examiner services.

Hearing Examiner - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
CHARGES FOR GOODS AND SERVICES	25,684	26,449	21,571	18,076	22,000
TOTAL REVENUE	25,684	26,449	21,571	18,076	22,000
NON-EXPENDITURES	363	363	363	200	-
SALARIES AND WAGES	38,501	40,158	42,924	44,172	42,910
PERSONNEL BENEFITS	21,472	21,941	19,449	17,752	18,852
SUPPLIES	815	87	240	417	1,402
OTHER SERVICES AND CHARGES	74,269	46,581	73,561	92,280	89,152
TOTAL EXPENDITURE	135,421	109,130	136,537	154,822	152,316

General Government

Human Resources Department



Deep shadow with dashed line indicates an advisory relationship with an entity that is not part of the City.
 ADA: Americans with Disabilities Act

Department Mission

The Human Resources Department supports our city’s most valuable resource—its employees—by cultivating a respectful workplace built on integrity, accountability, trust, collaboration, and innovation. We facilitate access to employee resources, foster a healthy and thriving culture, and empower a community-first workforce dedicated to serving the City of Bellingham.

Department Budgets

Description of Services

The Human Resources (HR) Department supports the mission of the City through employee 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.

2026 Work Plan

- Implementation of Human Capital Management System to replace the City's current Human Resources Information System which is approaching end of life.
- Developing and implementing enhanced employee onboarding processes.
- Providing training to equip the City's leaders to cultivate a respectful and productive workplace.
- Negotiating successor collective bargaining agreements.

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

Human Resources - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	2,714,523	2,769,131	2,827,997	-	-
INTERGOVERNMENTAL REVENUE	197,973	228,469	267,831	320,756	120,000
CHARGES FOR GOODS AND SERVICES	18,564,003	20,619,816	22,273,887	23,253,151	26,231,858
MISCELLANEOUS REVENUE	18,961	684,091	35,854	25,812	15,000
NON REVENUES	-	-	180,000	-	-
TOTAL REVENUE	21,495,459	24,301,508	25,585,569	23,599,719	26,366,858
NON-EXPENDITURES	20,759	20,759	20,759	11,459	-
SALARIES AND WAGES	2,321,959	2,796,499	3,225,493	2,771,462	2,920,758
PERSONNEL BENEFITS	2,326,042	2,241,935	2,483,815	2,207,891	3,047,232
SUPPLIES	100,811	100,274	55,421	115,650	115,825
OTHER SERVICES AND CHARGES	16,793,021	18,222,702	23,381,287	25,715,832	23,938,898
DEBT SERVICE PRINCIPAL	-	-	-	58,710	59,979
DEBT SERVICE INTEREST/COSTS	-	-	-	3,309	2,066
TOTAL EXPENDITURE	21,562,592	23,382,170	29,166,775	30,884,313	30,084,757
Human Resources - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	12,974	12,974	12,974	7,162	-
NON-EXPENDITURES	12,974	12,974	12,974	7,162	-
SALARIES AND WAGES	1,318,955	1,651,723	1,888,188	1,348,142	1,485,719
OVERTIME AND HAZARD DUTY	150	4	1,141	-	-
SALARIES AND WAGES	1,319,104	1,651,727	1,889,329	1,348,142	1,485,719
PERSONNEL BENEFITS	588,430	721,833	729,727	493,955	554,615
PERSONNEL BENEFITS	588,430	721,833	729,727	493,955	554,615
OFFICE AND OPERATING SUPPLIES	7,557	17,399	6,778	29,830	13,260
SMALL TOOLS AND MINOR EQUIPMENT	37,136	6,105	2,193	3,096	6,003
SUPPLIES	44,693	23,504	8,971	32,926	19,263
PROFESSIONAL SERVICES	267,518	357,123	371,813	446,308	346,534
COMMUNICATION	16,527	8,081	8,350	9,079	10,452
TRAVEL	7,329	9,370	13,152	4,957	15,183
OPERATING RENTALS AND LEASES	77,553	83,757	87,914	215,012	132,344
INSURANCE	35,234	15,590	25,465	20,449	25,896
UTILITY SERVICE	-	-	-	26,337	20,662
REPAIRS & MAINTENANCE	24,545	8,268	38,414	24,341	18,102
MISCELLANEOUS	20,080	34,707	45,652	53,188	132,010
OTHER SERVICES AND CHARGES	448,786	516,895	590,760	799,672	701,184
TOTAL EXPENDITURE	2,413,988	2,926,933	3,231,762	2,681,857	2,760,781

Department Budgets

Human Resources - Operating Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-221 Human Resources Svcs	1,899,976	2,396,953	2,685,972	2,293,383	2,284,674
001-231 HR Personnel Benefits	514,012	529,980	545,790	388,474	476,107
General Fund	2,413,988	2,926,933	3,231,762	2,681,857	2,760,781
114-247 Pension Benefits Services	1,169,876	1,257,277	1,248,758	1,274,411	1,935,694
Firefighter's Pensions	1,169,876	1,257,277	1,248,758	1,274,411	1,935,694
116-247 Pension Benefits Services	758,477	783,632	957,082	783,331	1,117,368
Police Officer's Pensions	758,477	783,632	957,082	783,331	1,117,368
561-244 Unemployment Benefits	282,349	37,440	142,142	239,490	191,539
Unemployment compensation	282,349	37,440	142,142	239,490	191,539
562-245 Workers Comp Benefits	967,789	1,795,088	1,655,917	1,875,572	2,117,962
Workers Comp Self-Insurance	967,789	1,795,088	1,655,917	1,875,572	2,117,962
565-246 Health Benefits Services	15,970,113	16,581,799	21,931,115	24,029,654	21,961,413
Health Benefits	15,970,113	16,581,799	21,931,115	24,029,654	21,961,413
TOTAL EXPENDITURE	21,562,592	23,382,170	29,166,775	30,884,313	30,084,757

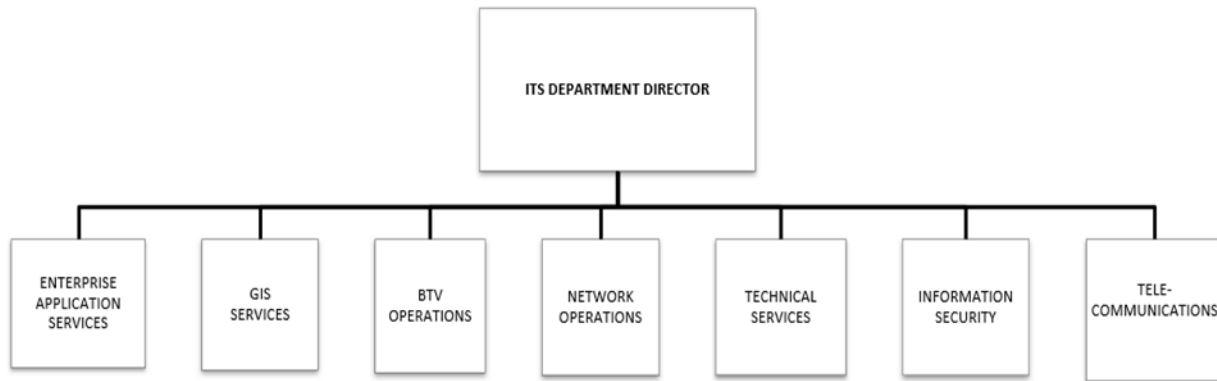
Group Descriptions

Human Resources Services: 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.

Payroll: Processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees.

Benefits: Provides health and welfare benefits access for employees, retirees, and their families; and oversees the City's employee wellness program including managing Unemployment Fund, Workers' Compensation Fund, and the Health Benefit Fund. Administers 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 ITS 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 Services** – Managing, developing, and optimizing enterprise platforms and systems such as finance, HR, permitting, and document management to ensure reliable and efficient operations improve service delivery and internal efficiencies. These services include application configuration, integration, maintenance, and user support to optimize workflows and enhance service delivery across all departments.
- **GIS Services** – Manages spatial data systems, ensuring accurate mapping and integration with city operations like planning, utilities, and emergency services. These services maintain geospatial databases, public and staff applications such as CityIQ and Utility Lookup, and provide analysis that improves efficiency and decision-making across the organization.
- **BTV Operations** – Operating the City’s public access television channel to broadcast government meetings, produces special programming, and community programs that enhance civic engagement.
- **Network Operations** – Ensuring the security, reliability, and high-performance connectivity for city operations, enabling data flow between systems, departments, and remote sites. Responsibilities include managing virtual infrastructure, switches, routers, wireless access, and monitoring network performance to ensure uptime and scalability.
- **Information Security** – Protecting City systems and data from threats through proactive monitoring, risk management, and incident response. These services include implementing

Department Budgets

security policies, managing firewalls and endpoint protection, and ensuring compliance with regulatory standards.

- **Technical Services** – Delivering enterprise technology operations and support services, including enterprise system administration, infrastructure management, and responsive service desk assistance to ensure reliable and secure IT performance.
- **Telecommunications** – Providing planning, billing, and technical support for voice systems, ensuring reliable communication across all city facilities and departments. These services include maintaining phone systems, VoIP infrastructure, and cell phones to support efficient internal and external connectivity.

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

2026 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, Policy management & tracking, Staff forms migration.
- Completing the migration of department files to OneDrive cloud storage.
- Continue training all city staff on OneDrive, Microsoft tools and OnBase.
- Public web site and services accessibility compliance.
- Mitigation planning for mission essential systems based on disaster recovery plan.

Significant Changes to 2026 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.

Department Budgets

IT Services - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
LICENSES AND PERMITS	308,856	239,550	253,502	216,747	225,000
CHARGES FOR GOODS AND SERVICES	4,107,684	8,507,820	8,837,558	11,644,133	12,724,504
MISCELLANEOUS REVENUE	91,505	54,067	63,293	53,151	60,000
OTHER FINANCING SOURCES	2,476,116	-	-	500,000	-
TOTAL REVENUE	6,984,161	8,801,437	9,154,353	12,414,030	13,009,504
NON-EXPENDITURES	2,115,835	4,720	4,720	502,605	-
SALARIES AND WAGES	2,429,864	2,770,076	3,258,629	3,727,926	3,974,335
PERSONNEL BENEFITS	996,074	1,144,180	1,261,715	1,338,681	1,481,482
SUPPLIES	1,514,043	1,270,460	662,403	802,007	775,185
OTHER SERVICES AND CHARGES	2,275,700	2,826,633	4,049,927	3,865,812	4,421,491
CAPITAL OUTLAYS	260,812	-	-	-	75,000
TOTAL EXPENDITURE	9,592,328	8,016,069	9,237,393	10,237,031	10,727,493
IT Services - Operating Information Technology Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	2,113,304	4,549	4,549	502,511	-
NON-EXPENDITURES	2,113,304	4,549	4,549	502,511	-
SALARIES AND WAGES	325,761	2,584,595	3,052,367	3,544,155	3,963,465
OVERTIME AND HAZARD DUTY	691	19,764	23,190	27,169	10,869
SALARIES AND WAGES	326,452	2,604,359	3,075,558	3,571,323	3,974,335
PERSONNEL BENEFITS	133,095	1,069,464	1,184,498	1,278,959	1,481,482
PERSONNEL BENEFITS	133,095	1,069,464	1,184,498	1,278,959	1,481,482
OFFICE AND OPERATING SUPPLIES	620,840	642,212	185,339	247,295	72,918
FUEL CONSUMED	-	-	-	-	467
SMALL TOOLS AND MINOR EQUIPMENT	735,391	582,744	447,623	513,996	622,300
INTER FUND BILLING	-	-	-	491	-
SUPPLIES	1,356,231	1,224,955	632,961	761,782	695,685
PROFESSIONAL SERVICES	66,000	917,956	2,451,100	2,078,700	2,534,101
COMMUNICATION	359,902	379,965	378,490	386,003	407,453
TRAVEL	9,399	27,125	15,997	10,120	10,950
TAXES & OPERATING ASSESSMENTS	20	-	-	-	-
OPERATING RENTALS AND LEASES	1,255	347,418	355,842	492,683	555,895
INSURANCE	-	24,834	40,565	25,109	36,710
UTILITY SERVICE	138	4,776	4,546	34,582	36,145
REPAIRS & MAINTENANCE	1,234,750	1,033,710	654,421	714,552	563,588
MISCELLANEOUS	6,602	38,742	87,126	58,572	67,100
OTHER SERVICES AND CHARGES	1,678,066	2,774,525	3,988,088	3,800,320	4,211,943
MACHINERY AND EQUIPMENT	195,891	-	-	-	-
CAPITAL OUTLAYS	195,891	-	-	-	-
TOTAL EXPENDITURE	5,803,038	7,677,853	8,885,654	9,914,896	10,363,445

Department Budgets

IT Services - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-253 ITSD Services	3,335,093	-	-	-	-
General Fund	3,335,093	-	-	-	-
162-254 Public Educ. & Gov. Access TV	288,951	292,976	324,307	280,676	216,048
Publ Educ & Gov Acc TV	288,951	292,976	324,307	280,676	216,048
163-251 Equipment/PEG	165,246	45,240	27,432	41,459	148,000
Restricted Equipment/PEG	165,246	45,240	27,432	41,459	148,000
540-255 Telecommunication	496,869	585,834	639,433	762,558	729,377
Tech and Telecom	496,869	585,834	639,433	762,558	729,377
541-252 Technology Replacements	3,005,811	-	-	-	-
Technology Repl and Reserve	3,005,811	-	-	-	-
542-252 Technology Replacements	-	595,513	382,291	400,697	25,306
542-258 Computer Infrastructure	1,995,075	2,332,074	3,080,620	2,788,422	3,503,131
Computer Infrastructure	1,995,075	2,927,587	3,462,911	3,189,119	3,528,437
543-253 ITSD Services	138	3,799,212	4,287,968	5,557,611	5,594,095
543-257 GIS Administration	305,145	365,219	495,342	405,607	511,536
Information Technology	305,283	4,164,432	4,783,311	5,963,218	6,105,631
TOTAL EXPENDITURE	9,592,328	8,016,069	9,237,393	10,237,031	10,727,493

Group Descriptions

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

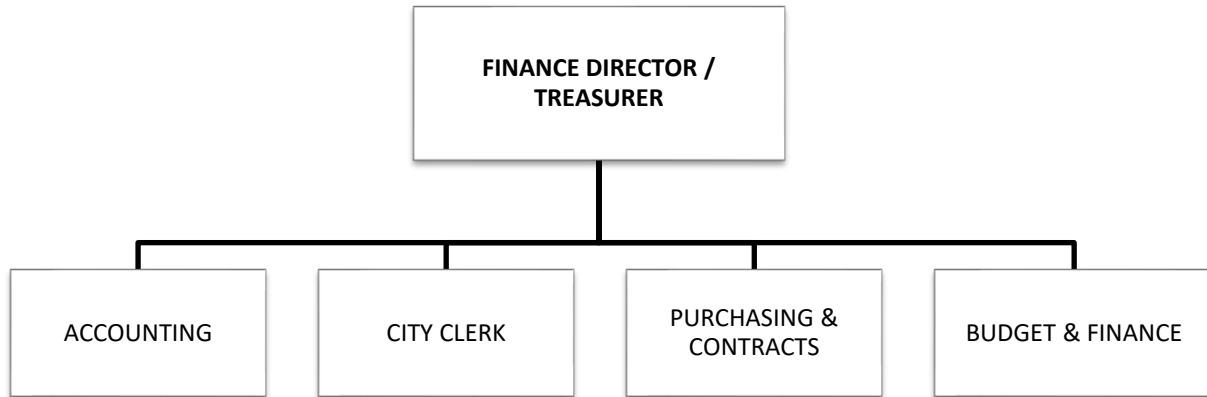
Government and Education Access TV: This group operates the Bellingham TV station known as BTV. BTV films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions.

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

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

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

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.

2026 Work Plan

- Continue delivering quality services to both internal and external customers
- Fully implement new utility billing system and expanded utility assistance program to provide for an improved customer experience and increased reporting capabilities.
- Develop new contract software that expands the use of digital signatures.
- Transition to fully electronic bidding process.
- Establish a central scanning service to support public disclosure requests and improve records management.
- Explore replacement of the point-of-sale system.

Department Budgets

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
INTERGOVERNMENTAL REVENUE	-	-	-	7,975	-
CHARGES FOR GOODS AND SERVICES	1,473,341	2,647,448	2,647,440	2,940,327	2,714,726
MISCELLANEOUS REVENUE	618,451	636,386	488,180	419,931	393,606
NON REVENUES	1,499,681	1,637,602	1,780,146	1,967,690	2,150,044
OTHER FINANCING SOURCES	1,930,424	1,739,458	1,485,825	1,154,577	350,369
TOTAL REVENUE	5,521,897	6,660,894	6,401,592	6,490,499	5,608,745
NON-EXPENDITURES	11,544	11,544	11,544	6,606,372	-
SALARIES AND WAGES	1,456,263	2,258,912	2,077,094	2,100,137	2,222,124
PERSONNEL BENEFITS	654,542	1,031,757	898,089	831,832	877,429
SUPPLIES	12,967	162,777	65,714	18,754	5,820
OTHER SERVICES AND CHARGES	427,089	571,584	744,029	705,373	586,206
DEBT SERVICE PRINCIPAL	2,835,232	2,822,287	3,037,532	3,150,000	2,725,000
DEBT SERVICE INTEREST/COSTS	609,490	512,131	408,356	297,954	169,019
TOTAL EXPENDITURE	6,007,128	7,370,992	7,242,358	13,710,422	6,585,598
Finance Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	11,544	11,544	11,544	6,372	-
NON-EXPENDITURES	11,544	11,544	11,544	6,372	-
SALARIES AND WAGES	1,456,263	2,258,635	2,077,094	2,100,137	2,222,124
OVERTIME AND HAZARD DUTY	-	277	-	-	-
SALARIES AND WAGES	1,456,263	2,258,912	2,077,094	2,100,137	2,222,124
PERSONNEL BENEFITS	654,542	1,031,757	898,089	831,832	877,429
PERSONNEL BENEFITS	654,542	1,031,757	898,089	831,832	877,429
OFFICE AND OPERATING SUPPLIES	7,608	9,230	8,588	6,722	4,920
FUEL CONSUMED	-	1,813	782	552	900
SMALL TOOLS AND MINOR EQUIPMENT	5,359	151,734	56,344	11,480	-
SUPPLIES	12,967	162,777	65,714	18,754	5,820
PROFESSIONAL SERVICES	243,616	359,148	423,707	427,770	232,709
COMMUNICATION	20,200	(5,684)	42,508	23,020	58,641
TRAVEL	2,742	17,280	8,207	650	-
TAXES & OPERATING ASSESSMENTS	-	0	12	6	-
OPERATING RENTALS AND LEASES	113,522	135,703	142,045	175,592	220,230
INSURANCE	19,118	18,774	30,666	28,927	31,066
UTILITY SERVICE	-	-	-	15,232	16,642
REPAIRS & MAINTENANCE	13,652	16,555	68,073	12,599	16,326
MISCELLANEOUS	14,239	29,809	28,810	21,576	10,591
OTHER SERVICES AND CHARGES	427,089	571,584	744,029	705,373	586,206
TOTAL EXPENDITURE	2,562,406	4,036,575	3,796,470	3,662,468	3,691,579

Department Budgets

Finance Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-211 Finance Administration	469,675	676,053	670,224	560,729	474,741
001-213 Finance Services	2,043,427	2,389,681	2,274,369	2,209,646	1,869,083
001-214 City Clerk	49,304	144,255	144,364	184,153	553,458
001-215 Purchasing	-	826,586	707,513	707,940	794,297
001-911 Debt Service Administration	96	-	-	-	-
General Fund	2,562,502	4,036,575	3,796,470	3,662,468	3,691,579
224-911 Debt Service Administration	279,988	281,303	287,111	790,388	290,500
225-911 Debt Service Administration	788,938	812,738	844,538	868,500	896,100
226-911 Debt Service Administration	-	-	-	6,100,000	-
227-911 Debt Service Administration	1,101,900	1,161,250	1,203,650	1,287,850	1,357,050
228-911 Debt Service Administration	658,600	621,400	654,750	655,348	-
235-911 Debt Service Administration	615,201	457,727	455,839	345,869	350,369
Governmental Debt Service	3,444,626	3,334,417	3,445,888	10,047,954	2,894,019
TOTAL EXPENDITURE	6,007,128	7,370,992	7,242,358	13,710,422	6,585,598

Group Descriptions

Finance Administration: This group includes the Finance Director office operating costs.

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

City Clerk: This group manages records for City, coordinates public disclosures, and provides mail services for the City.

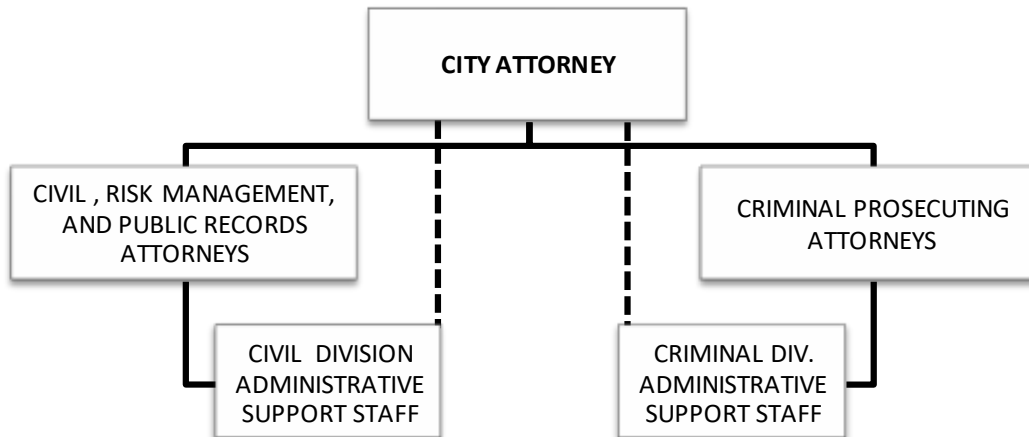
Purchasing & Contracts: This group provides purchasing and contracting services citywide.

Budgeting: This group develops and manages the City's annual budget, supports long-range financial planning, prepares financial forecasts, and provides analytical support to departments and administration.

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

Department Budgets

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.
- Advise on public records and open public meeting issues.

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

2026 Work Plan

- Prosecute approximately 2,300 Driving Under the Influence (DUI), Domestic Violence (DV) offenses, assaults, and other criminal cases.
- Expand and refine the City's therapeutic court services, including Community Court, Law Enforcement Assisted Diversion (LEAD), and Mental Health Court.
- Provide legal support for City projects, including Post Point Sewer Plant upgrades, Model Toxics Control Act (MTCA) cleanup sites, and homeless encampment cleanups.
- Defend the City in tort cases and land use appeals.
- Represent the City in the Nooksack Adjudication lawsuit involving City's water rights.
- Provide legal support for the City's purchasing policies update project.
- Advise the City on land use ordinances needed to comply with state law and implement the City's Comprehensive Plan.
- Challenge federal executive orders and grant conditions that attempt to illegally withhold federal funding from the City or endanger the civil rights of Bellingham residents.

- Evaluate claims against the City and provide liability insurance and risk management services.
- Provide legal counsel and representation to the City regarding various personnel matters, including investigations, disciplinary issues, grievances, and arbitration hearings.
- Provide legal advice, training, and support regarding public records and open public meeting issues.

Significant Changes to 2026 Budget

- 2026 budget is the same as the 2025 budget adjusted for inflation and salary step increases.
- No additional staff, equipment, or software are proposed.

Budget Summary

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

Legal Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
INTERGOVERNMENTAL REVENUE	9,943	9,942	10,979	10,979	10,000
CHARGES FOR GOODS AND SERVICES	3,367,050	3,273,386	4,804,306	3,629,199	4,636,548
FINES AND PENALTIES	1,833	644	835	1,920	35,449
MISCELLANEOUS REVENUE	-	-	-	10,634	-
OTHER FINANCING SOURCES	-	645,126	-	-	-
TOTAL REVENUE	3,378,826	3,929,097	4,816,120	3,652,731	4,681,997
NON-EXPENDITURES	4,601	4,601	4,601	2,540	-
SALARIES AND WAGES	1,478,619	1,631,511	1,750,887	1,877,199	2,022,316
PERSONNEL BENEFITS	625,440	659,190	631,375	635,143	675,039
SUPPLIES	14,830	15,175	8,481	17,162	20,523
OTHER SERVICES AND CHARGES	2,972,476	3,314,929	2,687,753	3,662,458	3,472,678
TOTAL EXPENDITURE	5,095,967	5,625,407	5,083,098	6,194,502	6,190,556

Department Budgets

Legal Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	4,601	4,601	4,601	2,540	-
NON-EXPENDITURES	4,601	4,601	4,601	2,540	-
SALARIES AND WAGES	1,318,682	1,458,388	1,562,272	1,675,147	1,810,780
OVERTIME AND HAZARD DUTY	-	-	30	47	-
SALARIES AND WAGES	1,318,682	1,458,388	1,562,302	1,675,194	1,810,780
PERSONNEL BENEFITS	554,125	583,657	561,199	569,209	604,392
PERSONNEL BENEFITS	554,125	583,657	561,199	569,209	604,392
OFFICE AND OPERATING SUPPLIES	5,312	11,247	4,084	8,230	15,701
SMALL TOOLS AND MINOR EQUIPMENT	4,561	2,154	2,687	5,540	1,575
SUPPLIES	9,873	13,401	6,771	13,770	17,276
PROFESSIONAL SERVICES	403,193	116,675	150,494	124,810	130,419
COMMUNICATION	12,862	7,731	8,823	10,060	10,224
TRAVEL	7,260	237	4,273	4,647	6,111
OPERATING RENTALS AND LEASES	82,897	83,188	88,102	100,951	153,947
INSURANCE	73,848	61,815	100,971	75,276	88,936
UTILITY SERVICE	-	-	-	12,180	13,766
REPAIRS & MAINTENANCE	425	491	627	667	954
MISCELLANEOUS	8,246	6,231	7,477	8,134	13,473
OTHER SERVICES AND CHARGES	588,730	276,368	360,769	336,724	417,831
TOTAL EXPENDITURE	2,476,012	2,336,416	2,495,642	2,597,437	2,850,278

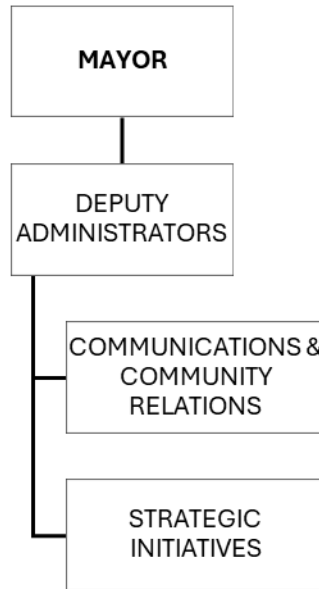
Legal Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-261 Legal Services	2,442,265	2,304,121	2,442,890	2,565,792	2,814,714
001-263 Claims, Litigation & Insurance	33,747	32,295	52,752	31,645	35,565
General Fund	2,476,012	2,336,416	2,495,642	2,597,437	2,850,278
136-261 Legal Services	-	11,488	60,154	4,475	104,867
136-263 Claims, Litigation & Insurance	-	325,000	-	-	-
Environmental Remediation	-	336,488	60,154	4,475	104,867
550-263 Claims, Litigation & Insurance	2,619,955	2,952,504	2,527,303	3,592,590	3,235,410
Claims, Litigation & Prop Loss	2,619,955	2,952,504	2,527,303	3,592,590	3,235,410
TOTAL EXPENDITURE	5,095,967	5,625,407	5,083,098	6,194,502	6,190,556

Group Descriptions

Legal Services: This group provides legal counsel and representation to the Mayor, City Council, and City departments. This group also advises on public records and open public meeting issues.

Claims and Litigation: This 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.

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.

Department Budgets

2026 Work Plan

- Day-to-day management of City departments and work plans.
- Continue developing and implementing citywide strategies addressing economic development, public safety, housing and homelessness, communications and community relations, climate resilience, and transportation, among others.
- Continue efforts to develop sustainable budget initiatives.

Significant Changes to 2026 Budget

In response to budget constraints, the Climate Office was reduced from 2.0 FTE to 1.0, a vacant 1.0 FTE receptionist was eliminated, and other discretionary items were reduced.

Eliminated a 1.0 FTE vacant receptionist position.

Budget Summary

The Executive Department operates out of the General Fund and Public Safety Sales Tax Fund.

Executive Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
INTERGOVERNMENTAL REVENUE	-	131,799	8,000	1,224,999	-
CHARGES FOR GOODS AND SERVICES	569,209	514,512	514,512	871,582	1,295,492
MISCELLANEOUS REVENUE	-	-	64	971	-
TOTAL REVENUE	569,209	646,310	522,575	2,097,552	1,295,492
NON-EXPENDITURES	11,300	11,300	11,300	6,238	-
SALARIES AND WAGES	696,917	1,001,373	1,146,611	1,562,370	1,543,906
PERSONNEL BENEFITS	274,772	375,576	394,814	482,701	493,826
SUPPLIES	9,454	13,108	27,490	36,912	10,978
OTHER SERVICES AND CHARGES	438,864	267,090	304,021	2,169,433	1,251,363
TOTAL EXPENDITURE	1,431,306	1,668,446	1,884,237	4,257,654	3,300,072

Department Budgets

Executive Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	11,300	11,300	11,300	6,238	-
NON-EXPENDITURES	11,300	11,300	11,300	6,238	-
SALARIES AND WAGES	696,917	996,973	1,125,022	1,455,128	1,427,446
OVERTIME AND HAZARD DUTY	-	4,400	79	-	-
SALARIES AND WAGES	696,917	1,001,373	1,125,101	1,455,128	1,427,446
PERSONNEL BENEFITS	274,772	375,576	386,218	442,110	451,001
PERSONNEL BENEFITS	274,772	375,576	386,218	442,110	451,001
OFFICE AND OPERATING SUPPLIES	8,310	11,213	21,951	12,571	9,917
SMALL TOOLS AND MINOR EQUIPMENT	1,143	1,895	5,539	17,992	1,061
INTER FUND BILLING	-	-	-	6,233	-
SUPPLIES	9,454	13,108	27,490	36,796	10,978
PROFESSIONAL SERVICES	22,284	323,141	334,981	1,388,875	405,348
COMMUNICATION	11,844	6,760	19,323	14,207	12,915
TRAVEL	4,328	2,994	3,836	548	6,510
OPERATING RENTALS AND LEASES	50,895	50,908	57,466	81,478	110,766
INSURANCE	18,199	17,279	28,224	15,330	73,658
UTILITY SERVICE	-	-	-	8,888	10,009
REPAIRS & MAINTENANCE	1,465	(512,884)	(513,512)	11,059	2,122
MISCELLANEOUS	329,849	378,892	373,703	278,897	135,181
OTHER SERVICES AND CHARGES	438,864	267,090	304,021	1,799,281	756,509
TOTAL EXPENDITURE	1,431,306	1,668,446	1,854,131	3,739,553	2,645,934

Executive Department- Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-111 Executive Management	1,431,306	1,668,446	1,854,131	3,739,553	2,645,934
General Fund	1,431,306	1,668,446	1,854,131	3,739,553	2,645,934
120-111 Executive Management	-	-	30,106	518,101	654,138
Public Safety Sales Tax	-	-	30,106	518,101	654,138
TOTAL EXPENDITURE	1,431,306	1,668,446	1,884,237	4,257,654	3,300,072

Department Budgets

Legislative Department

Council member information, including contact information and committee assignments, is on the [Council webpage](#). Council meeting agendas, minutes, and recordings are on the City's [meetings page](#). The City Council office can be reached 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 address issues that affect the community.
- Approve policy framework for municipal operations and services.
- Serve on standing committees, which act as work sessions.
- Represent the City in regional and intergovernmental affairs.

2026 Work Plan

- Finalize new agenda management system workflow and deadlines.
- Make improvements to systems for constituent communications.
- Collect data and conduct impact analysis of significant Council-initiated policy changes.
- Research, evaluate, and make recommendations on Council proposals and interest areas.
- Improve public access to Council, including accessibility and language access projects.

Budget Summary

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

Legislative Department - Operating City Council Office	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
CHARGES FOR GOODS AND SERVICES	336,333	238,096	238,096	349,410	419,171
MISCELLANEOUS REVENUE	-	1,850	-	-	-
TOTAL REVENUE	336,333	239,946	238,096	349,410	419,171
NON-EXPENDITURES	3,454	3,454	3,454	1,906	-
SALARIES AND WAGES	421,485	651,791	694,989	758,835	792,351
PERSONNEL BENEFITS	204,281	225,053	239,717	239,890	229,784
SUPPLIES	6,711	13,557	35,810	2,322	2,100
OTHER SERVICES AND CHARGES	103,777	147,412	165,906	209,789	263,222
TOTAL EXPENDITURE	739,708	1,041,267	1,139,875	1,212,742	1,287,457

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- Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	81,591,309	87,662,543	89,818,931	102,751,308	108,800,553
LICENSES AND PERMITS	912,907	752,303	787,133	739,037	747,800
INTERGOVERNMENTAL REVENUE	1,748,474	1,722,893	2,013,119	1,618,204	1,650,000
CHARGES FOR GOODS AND SERVICES	591,980	2,150,950	1,152,703	236,222	249,655
MISCELLANEOUS REVENUE	594,841	288,876	1,232,787	444,390	2,066
NON REVENUES	-	494,612	497,972	566,125	59,979
OTHER FINANCING SOURCES	1,400,000	-	217,556	500,000	1,500,000
TOTAL REVENUE	86,839,511	93,072,177	95,720,201	106,855,286	113,010,052
NON-EXPENDITURES	2,482,588	1,641,829	916,306	699,348	44,000
SALARIES AND WAGES	14,293	350	828	184,157	-
PERSONNEL BENEFITS	1,968	-	137	84,648	-
SUPPLIES	2	622,562	-	1,712	-
OTHER SERVICES AND CHARGES	8,355,655	6,647,231	10,289,322	4,795,626	4,533,526
CAPITAL OUTLAYS	670,320	105,231	-	-	-
DEBT SERVICE PRINCIPAL	1,500,000	-	180,000	-	-
TOTAL EXPENDITURE	13,024,825	9,017,202	11,386,594	5,765,490	4,577,526
Non-Departmental- Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
001-951 Non-Departmental General Fund	12,303,867 12,303,867	8,395,802 8,395,802	9,203,164 9,203,164	2,527,342 2,527,342	2,044,133 2,044,133
120-951 Non-Departmental Public Safety Sales Tax	- -	- -	1,528,680 1,528,680	2,582,801 2,582,801	2,533,394 2,533,394
136-951 Non-Departmental Environmental Remediation	658,600 658,600	621,400 621,400	654,750 654,750	655,348 655,348	- -
224-951 Non-Departmental 2004 Sportsplex Acq. LTGO	62,359 62,359	- -	- -	- -	- -
TOTAL EXPENDITURE	13,024,825	9,017,202	11,386,594	5,765,490	4,577,526

Department Budgets

Discrete Component Unit

Public Facilities District

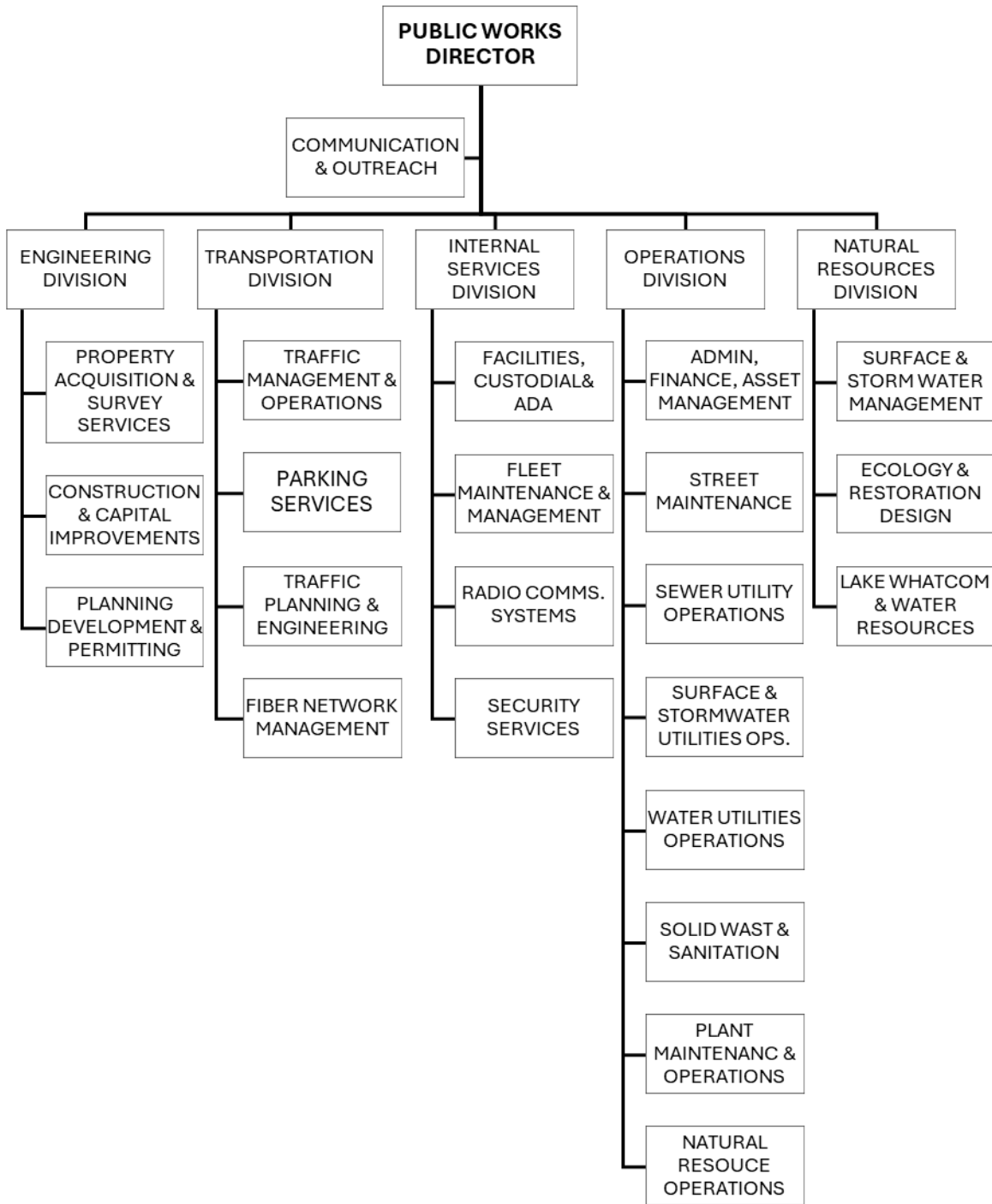
The Bellingham-Whatcom Public Facilities District (PFD) is a separate Washington municipal corporation and an independent taxing authority. The City of Bellingham provides administrative services and financial management to the PFD through an interlocal agreement.

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 the [BWPFDF website](#).

Budget Summary

Public Facilities District- Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	2,155,784	2,298,180	2,232,617	2,258,106	2,312,000
MISCELLANEOUS REVENUE	6,906	13,789	17,512	16,839	11,400
TOTAL REVENUE	2,162,690	2,311,968	2,250,129	2,274,946	2,323,400
OTHER SERVICES AND CHARGES	39,810	47,775	54,899	70,002	152,944
DEBT SERVICE PRINCIPAL	1,633,518	1,775,854	1,922,959	2,115,214	2,302,435
DEBT SERVICE INTEREST/COSTS	413,462	353,225	279,393	194,771	108,163
TOTAL EXPENDITURE	2,086,790	2,176,855	2,257,251	2,379,987	2,563,542

Public Works



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 five divisions: Engineering, Operations, Transportation, Internal Services and Natural Resources. The Public Works Director oversees the Communication and Outreach group. The Public Works Deputy Director oversees Asset Management, Administrative and Financial services for the department along with serving as the Assistant Director over the Operations Division.

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 **Internal Services Division** oversees maintenance and addition of assets in internal service funds that support the City's Facilities, Fleet, and Radio Communication systems. The division also provides and manages custodial and security services at city facilities.

The **Natural Resources Division** does planning and development for storm water management, habitat restoration, water resources protection, invasive species prevention, and related environmental services. The division is responsible for administering the City's federal storm water permit and Lake Whatcom phosphorus reduction programs. The Division also provides technical support to other departments and divisions regarding natural resources related topics.

The **Operations Division** operates and maintains infrastructure systems including roadways and sidewalks, storm water utility, water treatment and distribution, 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. In addition, the division does property maintenance and management for natural habitat and ecological preservation including boat inspections for invasive aquatic species.

The **Transportation Division** maintains traffic systems and street lighting, manages parking services and enforcement, the City's fiber network. The Traffic Engineering and Planning group manages operations of the city's transportation system, provides traffic engineering support to other departments and divisions, and performs long-range multimodal transportation planning and develops the Six-Year Transportation Improvement Program.

2026 Work Plan

Prioritizes existing responsibilities to maintain and preserve our existing infrastructure while also enhancing the system to make it safer, reduce impacts on the environment and promote human health.

- Advance construction at RG Haley/ Cornwall and Post Point.
- Advance 30+ design and construction projects improving water, sewer, storm, transportation, and facilities.
- Focus on transportation safety and mobility: Downtown Transportation Study, Traffic Safety Cameras, Speed Management Policy, Community Streets Program, and annual TIP update.
- Advance environmental stewardship: Whatcom Creek Bacterial TMDL, Squalicum Creek fish passage, Lake Whatcom Climate Vulnerability Study, and Bellingham Mitigation Bank.
- Proactive management and maintenance across water, wastewater, and storm systems to ensure reliable service and protect public health.

Significant Changes to 2026 Budget

Water and Sewer rates were increased to fund necessary infrastructure improvements to those systems that will take place beginning in 2026 and continuing for several years. To meet legally required staffing levels, two FTEs were added to the Water/Wastewater Plants. Security staff providing a presence at the Library and City Hall were moved to Public Works and now are in the Facilities budget.

The capital budget makes continued investments in repairs, renewals and replacement to critical infrastructure including pump stations, wastewater plant upgrades, utility mains, bridges, sidewalks, bike facilities, streets, and transit infrastructure. Projects also include pollution cleanup and landfill remediation, habitat restoration, fish passage, flood control, Central Library and other facility updates. More information can be found in the [2026 Capital Budget and 2027-2031 Capital Facilities Plan](#).

Department Budgets

Public Works - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TAXES	20,494,435	22,298,050	21,169,451	18,682,318	17,900,000
LICENSES AND PERMITS	255,562	196,773	332,727	331,076	219,000
INTERGOVERNMENTAL REVENUE	3,753,939	3,272,820	2,519,867	2,911,240	1,940,000
CHARGES FOR GOODS AND SERVICES	99,844,761	104,622,411	112,169,338	122,690,969	129,920,370
FINES AND PENALTIES	291,438	429,592	767,631	825,092	736,000
MISCELLANEOUS REVENUE	606,870	645,466	771,750	820,210	498,132
GAINS LOSSES AND CAPITAL CONTRIB - PRC	484,870	414,666	358,484	191,372	-
NON REVENUES	133,837	138,252	142,813	147,524	152,391
OTHER FINANCING SOURCES	3,484,529	1,558,373	26,886,760	9,208,927	18,033,379
TOTAL REVENUE	129,350,241	133,576,404	165,118,820	155,808,730	169,399,272
NON-EXPENDITURES	5,094,831	1,871,594	2,915,633	3,401,700	3,333,748
SALARIES AND WAGES	18,282,734	19,987,049	22,990,313	24,732,546	31,572,163
PERSONNEL BENEFITS	8,854,691	9,611,633	9,952,203	10,056,461	12,475,157
SUPPLIES	8,066,934	9,286,399	10,395,063	11,514,123	10,416,775
OTHER SERVICES AND CHARGES	50,496,437	52,410,277	63,632,408	62,222,376	69,991,671
CAPITAL OUTLAYS	3,533,756	4,797,824	8,295,979	4,192,175	7,091,000
DEBT SERVICE PRINCIPAL	3,644,589	3,190,367	3,449,757	10,019,902	4,044,148
DEBT SERVICE INTEREST/COSTS	3,022,588	2,965,743	3,794,997	3,848,590	3,373,606
TOTAL EXPENDITURE	100,996,561	104,120,886	125,426,353	129,987,873	142,298,268

Public Works - Operating Fund Expenditures	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
111 - Street	11,768,184	13,042,083	15,912,891	14,428,685	17,958,288
136 - Environmental Remediation	985,986	879,409	928,171	1,012,025	1,545,379
161 - Transportation	2,544,097	887,209	2,514,181	1,575,695	3,202,901
410 - Water	20,760,914	21,922,772	23,912,361	24,922,524	27,915,234
411 - Watershed	1,580,981	1,728,868	2,047,942	2,420,630	3,414,257
420 - Wastewater	25,219,690	24,539,088	30,606,562	30,254,955	29,039,330
430 - Storm Surface Water Utility	9,418,623	10,181,158	11,993,599	13,673,891	15,620,101
465 - Parking Services	1,771,407	2,756,553	3,337,807	3,836,333	4,929,988
510 - Fleet Administration	6,066,823	7,832,794	11,028,261	7,329,880	11,138,449
511 - Radio Communications	1,159,101	1,294,484	1,425,396	1,649,018	2,176,921
520 - Purchasing Material Management	4,906,685	1,516,242	1,415,714	2,158,236	-
530 - Facilities Administration	6,810,601	7,856,339	9,941,401	15,993,104	10,952,278
570 - PW Admin & Engineering	7,437,459	9,683,888	10,362,069	10,732,895	14,405,143
702 - Nat Res Protect & Restore	566,009	-	-	-	-
TOTAL EXPENDITURE	100,996,561	104,120,886	125,426,353	129,987,873	142,298,268

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 FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
111-611 Public Works Administration	-	-	7,840	13,308	13,500
111-628 Natural Resources	436,106	630,602	553,724	222,808	620,451
111-636 Public Works Maintenance Ops	5,616,047	7,243,906	9,283,583	7,561,093	10,022,398
111-638 PW Transportation Management	3,333,061	3,288,125	3,944,579	4,807,326	5,242,726
111-643 Public Works Financial Mgmt	854,981	646,640	893,734	1,092,224	1,096,214
111-661 Public Works Engineering Svcs	228,781	115,144	190,217	161,744	763,000
111-664 Transportation Capital Improve	1,299,208	1,117,666	1,039,213	570,183	200,000
Street Fund	11,768,184	13,042,083	15,912,891	14,428,685	17,958,288
Environmental Remediation Fund	985,986	879,409	928,171	1,012,025	1,545,379
161-638 PW Transportation Management	-	-	629,207	30,157	500,000
161-643 Public Works Financial Mgmt	-	200,000	250,000	-	-
161-661 Public Works Engineering Svcs	88,357	271,094	290,161	393,947	2,502,901
161-664 Transportation Capital Imprvmnts	2,455,740	416,115	1,344,813	1,151,592	200,000
Transportation Fund	2,544,097	887,209	2,514,181	1,575,695	3,202,901
410-611 Public Works Administration	-	104,168	120,264	96,663	254,500
410-628 Natural Resources	1,705,132	936,049	1,210,496	2,103,594	1,631,016
410-632 PW Treatment Plants Operations	3,569,473	4,050,613	4,269,758	4,372,356	5,132,729
410-634 PW Water/Wastewater Utility Ops	12,323,806	13,485,964	14,550,976	15,721,387	17,912,488
410-643 Public Works Financial Mgmt	2,190,805	1,986,162	2,233,421	2,034,896	1,997,002
410-661 Public Works Engineering Svcs	-	-	-	-	687,500
410-663 Utilities Capital Improvements	942,786	1,334,906	1,501,667	562,857	200,000
410-665 Natural Resources Restoration Prc	28,912	24,909	25,779	30,771	100,000
Water Fund	20,760,914	21,922,772	23,912,361	24,922,524	27,915,234
411-611 Public Works Administration	-	-	1,064	859	10,000
411-628 Natural Resources	325,186	422,698	644,452	907,326	1,758,257
411-668 PW Watershed Acquisition/Mgmt	1,255,795	1,306,169	1,402,426	1,512,445	1,646,000
Watershed Fund	1,580,981	1,728,868	2,047,942	2,420,630	3,414,257
420-611 Public Works Administration	-	146	207	4,880	7,500
420-628 Natural Resources	280,257	111,067	116,779	131,108	136,674
420-632 PW Treatment Plants Operations	14,452,041	12,160,620	17,367,369	15,778,228	11,882,101
420-634 PW Water/Wastewater Utility Ops	7,018,368	9,057,413	9,655,757	9,783,507	11,046,962
420-643 Public Works Financial Mgmt	2,976,051	2,864,447	3,107,296	3,719,569	3,716,093
420-661 Public Works Engineering Svcs	-	-	-	-	1,250,000
420-663 Utilities Capital Improvements	492,973	345,396	359,154	837,662	1,000,000
Wastewater	25,219,690	24,539,088	30,606,562	30,254,955	29,039,330
430-611 Public Works Administration	-	72,196	108,376	59,905	131,300
430-628 Natural Resources	1,874,516	2,158,593	2,797,621	3,298,091	3,866,431
430-636 Public Works Maintenance Ops	5,896,736	6,169,468	7,105,026	8,033,328	8,649,031
430-643 Public Works Financial Mgmt	770,783	674,887	760,383	964,097	957,815
430-661 Public Works Engineering Svcs	103,089	108,842	115,041	119,298	1,815,525
430-663 Utilities Capital Improvements	682,669	12,000	96,454	47,757	-
430-665 Natural Resources Restoration Prc	90,830	985,172	1,010,697	1,151,417	200,000
Storm Surface Water Utility	9,418,623	10,181,158	11,993,599	13,673,891	15,620,101
Parking Services	1,771,407	2,756,553	3,337,807	3,836,333	4,929,988
Fleet Administration	6,066,823	7,832,794	11,028,261	7,329,880	11,138,449
Radio Communications	1,159,101	1,294,484	1,425,396	1,649,018	2,176,921
Purchasing Material (Closed)	4,906,685	1,516,242	1,415,714	2,158,236	-
Facilities Administration	6,810,601	7,856,339	9,941,401	15,993,104	10,952,278
PW Admin & Engineering	7,437,459	9,683,888	10,362,069	10,732,895	14,405,143
Nat Res Protect & Restore	566,009	-	-	-	-
TOTAL EXPENDITURE	100,996,561	104,120,886	125,426,353	129,987,873	142,298,268

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

Department Budgets

Public Works - Operating Street Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	865,371	657,030	904,124	1,097,959	1,096,214
NON-EXPENDITURES	865,371	657,030	904,124	1,097,959	1,096,214
SALARIES AND WAGES	2,033,353	2,206,463	2,818,169	2,959,082	3,700,296
OVERTIME AND HAZARD DUTY	92,693	41,532	54,930	45,407	66,166
SALARIES AND WAGES	2,126,046	2,247,994	2,873,099	3,004,489	3,766,462
PERSONNEL BENEFITS	1,089,743	1,181,081	1,184,139	1,185,752	1,352,327
PERSONNEL BENEFITS	1,089,743	1,181,081	1,184,139	1,185,752	1,352,327
OFFICE AND OPERATING SUPPLIES	1,007,049	1,061,799	1,303,150	1,354,482	1,346,700
FUEL CONSUMED	85,311	90,943	76,885	95,566	95,500
SMALL TOOLS AND MINOR EQUIPMENT	107,213	68,326	53,046	112,084	77,000
INTER FUND BILLING	(1,349)	(2,536)	(24,816)	(12,481)	-
SUPPLIES	1,198,224	1,218,532	1,408,264	1,549,651	1,519,200
PROFESSIONAL SERVICES	3,259,700	2,885,453	3,470,213	2,688,574	3,368,988
COMMUNICATION	7,215	11,173	11,128	68,275	72,385
TRAVEL	6,849	10,872	7,491	3,931	22,500
TAXES & OPERATING ASSESSMENTS	222	240	193	160	-
OPERATING RENTALS AND LEASES	400,090	818,718	896,795	1,013,228	996,420
INSURANCE	133,984	97,245	158,844	93,420	198,292
UTILITY SERVICE	650,322	534,722	592,096	682,320	665,000
REPAIRS & MAINTENANCE	1,826,642	3,173,223	4,424,300	2,878,641	4,756,000
MISCELLANEOUS	144,704	168,426	(135,692)	162,284	144,500
OTHER SERVICES AND CHARGES	6,429,729	7,700,071	9,425,368	7,590,833	10,224,085
MACHINERY AND EQUIPMENT	59,072	37,375	117,897	-	-
CAPITAL OUTLAYS	59,072	37,375	117,897	-	-
TOTAL EXPENDITURE	11,768,184	13,042,083	15,912,891	14,428,685	17,958,288

Department Budgets

Public Works - Operating Water/Watershed Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	407,604	306,987	555,969	750,691	745,845
NON-EXPENDITURES	407,604	306,987	555,969	750,691	745,845
SALARIES AND WAGES	3,304,559	3,266,635	3,605,349	4,170,876	5,252,082
OVERTIME AND HAZARD DUTY	162,688	157,457	163,774	173,432	162,491
SALARIES AND WAGES	3,467,248	3,424,092	3,769,123	4,344,308	5,414,573
PERSONNEL BENEFITS	1,642,698	1,643,122	1,612,035	1,729,861	2,181,443
PERSONNEL BENEFITS	1,642,698	1,643,122	1,612,035	1,729,861	2,181,443
OFFICE AND OPERATING SUPPLIES	1,710,655	1,936,285	2,050,024	2,304,951	2,601,005
FUEL CONSUMED	92,741	108,077	98,526	107,611	118,200
SMALL TOOLS AND MINOR EQUIPMENT	79,008	72,823	68,808	150,381	98,700
INTER FUND BILLING	(22,779)	(11,644)	(8,937)	(2,607)	-
SUPPLIES	1,859,625	2,105,542	2,208,422	2,560,336	2,817,905
PROFESSIONAL SERVICES	3,489,250	4,561,084	4,851,802	4,789,155	5,060,053
COMMUNICATION	60,073	62,032	102,130	139,520	168,025
TRAVEL	13,136	10,497	11,752	6,957	34,500
TAXES & OPERATING ASSESSMENTS	7,109,341	7,305,644	7,783,562	8,187,602	9,430,555
OPERATING RENTALS AND LEASES	403,137	578,942	814,136	683,974	1,368,645
INSURANCE	308,469	238,996	390,386	215,091	268,570
UTILITY SERVICE	610,808	592,248	564,171	643,678	677,120
REPAIRS & MAINTENANCE	375,040	466,973	601,034	1,289,784	802,000
MISCELLANEOUS	804,413	619,450	745,804	713,658	1,053,100
OTHER SERVICES AND CHARGES	13,173,667	14,435,866	15,864,777	16,669,419	18,862,568
MACHINERY AND EQUIPMENT	-	49,001	31,699	-	56,000
CONSTRUCTION OF FIXED ASSETS	-	-	232,973	-	-
CAPITAL OUTLAYS	-	49,001	264,671	-	56,000
REVENUE BONDS	783,000	805,000	826,000	427,000	437,000
OTHER NOTES	817,090	714,807	714,807	714,807	714,807
DEBT SERVICE PRINCIPAL	1,600,090	1,519,807	1,540,807	1,141,807	1,151,807
INTEREST ON LT EXTERNAL DEBT	189,190	166,706	143,991	146,234	99,350
DEBT REGISTRATION COSTS	25	16	9	-	-
OTHER INTEREST AND DEBT SVC COSTS	1,750	500	500	500	-
DEBT SERVICE INTEREST/COSTS	190,965	167,222	144,499	146,734	99,350
TOTAL EXPENDITURE	22,341,895	23,651,639	25,960,303	27,343,155	31,329,491

Department Budgets

Public Works - Operating Wastewater Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	405,802	305,185	554,167	749,696	745,845
NON-EXPENDITURES	405,802	305,185	554,167	749,696	745,845
SALARIES AND WAGES	3,289,347	3,638,627	3,891,614	4,154,451	5,087,832
OVERTIME AND HAZARD DUTY	245,735	290,359	317,721	309,115	286,321
SALARIES AND WAGES	3,535,082	3,928,985	4,209,335	4,463,566	5,374,153
PERSONNEL BENEFITS	1,643,867	1,821,225	1,777,071	1,743,033	2,038,145
PERSONNEL BENEFITS	1,643,867	1,821,225	1,777,071	1,743,033	2,038,145
OFFICE AND OPERATING SUPPLIES	1,389,697	2,041,191	2,049,358	2,394,047	2,416,420
FUEL CONSUMED	75,793	79,518	70,959	76,671	107,650
SMALL TOOLS AND MINOR EQUIPMENT	163,798	178,193	138,504	241,646	202,200
INTER FUND BILLING	23,785	7,005	1,807	1,816	150,000
SUPPLIES	1,653,072	2,305,906	2,260,628	2,714,180	2,876,270
PROFESSIONAL SERVICES	6,299,199	4,485,786	5,084,755	6,309,469	6,110,272
COMMUNICATION	25,223	29,429	73,065	109,731	148,041
TRAVEL	22,684	21,470	24,004	11,527	24,600
TAXES & OPERATING ASSESSMENTS	4,060,269	4,104,782	4,467,002	4,717,728	4,635,000
OPERATING RENTALS AND LEASES	349,855	407,213	529,672	633,582	717,618
INSURANCE	108,233	101,235	165,362	109,241	135,398
UTILITY SERVICE	1,857,891	1,664,837	1,855,167	1,770,564	2,401,000
REPAIRS & MAINTENANCE	2,311,026	2,308,800	6,331,399	3,112,092	422,500
MISCELLANEOUS	371,187	430,769	481,504	540,044	440,240
OTHER SERVICES AND CHARGES	15,405,566	13,554,319	19,011,931	17,313,978	15,034,669
BUILDINGS AND STRUCTURES	-	-	-	297,288	-
MACHINERY AND EQUIPMENT	-	58,154	234,249	-	-
CAPITAL OUTLAYS	-	58,154	234,249	297,288	-
REVENUE BONDS	710,000	715,000	725,000	1,165,000	1,205,000
OTHER NOTES	23,565	20,373	20,681	20,993	21,310
DEBT SERVICE PRINCIPAL	733,565	735,373	745,681	1,185,993	1,226,310
INTEREST ON LT EXTERNAL DEBT	1,840,911	1,828,757	1,812,309	1,786,021	1,743,938
DEBT REGISTRATION COSTS	575	684	691	700	-
OTHER INTEREST AND DEBT SVC COSTS	1,250	500	500	500	-
DEBT SERVICE INTEREST/COSTS	1,842,736	1,829,941	1,813,500	1,787,221	1,743,938
TOTAL EXPENDITURE	25,219,690	24,539,088	30,606,562	30,254,955	29,039,330

Department Budgets

Public Works - Operating Storm & Surface Water Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
TRANSFERS OUT	401,713	301,096	550,078	747,439	745,845
NON-EXPENDITURES	401,713	301,096	550,078	747,439	745,845
SALARIES AND WAGES	1,976,346	1,979,861	2,370,825	2,859,909	3,615,232
OVERTIME AND HAZARD DUTY	34,946	14,389	22,799	32,969	40,318
SALARIES AND WAGES	2,011,292	1,994,250	2,393,624	2,892,878	3,655,550
PERSONNEL BENEFITS	1,034,189	1,027,484	1,157,425	1,284,143	1,565,403
PERSONNEL BENEFITS	1,034,189	1,027,484	1,157,425	1,284,143	1,565,403
OFFICE AND OPERATING SUPPLIES	135,929	323,890	498,569	310,502	341,250
FUEL CONSUMED	108,178	109,737	110,220	131,381	148,500
SMALL TOOLS AND MINOR EQUIPMENT	16,846	61,755	43,966	48,982	66,500
INTER FUND BILLING	6	(330)	(7,168)	(670)	-
SUPPLIES	260,959	495,052	645,587	490,194	556,250
PROFESSIONAL SERVICES	2,129,943	2,936,979	3,327,936	3,941,669	4,818,396
COMMUNICATION	18,532	20,042	62,511	76,044	37,610
TRAVEL	1,790	6,667	17,054	5,334	11,400
TAXES & OPERATING ASSESSMENTS	1,667,164	1,629,041	1,670,148	1,703,608	1,915,000
OPERATING RENTALS AND LEASES	584,245	512,197	846,930	1,725,667	1,275,357
INSURANCE	71,574	68,368	111,675	61,463	96,322
UTILITY SERVICE	38,718	14,139	13,572	13,104	12,200
REPAIRS & MAINTENANCE	104,557	144,904	385,129	203,003	451,200
MISCELLANEOUS	306,658	630,792	576,714	265,897	267,600
OTHER SERVICES AND CHARGES	4,923,182	5,963,129	7,011,670	7,995,790	8,885,084
MACHINERY AND EQUIPMENT	16,505	24,394	22,948	45,706	-
CAPITAL OUTLAYS	16,505	24,394	22,948	45,706	-
OTHER NOTES	700,934	295,187	153,270	157,102	161,031
DEBT SERVICE PRINCIPAL	700,934	295,187	153,270	157,102	161,031
DEBT ISSUE COSTS	-	-	-	-	-
INTEREST ON LT EXTERNAL DEBT	69,849	80,567	58,998	60,640	50,939
DEBT SERVICE INTEREST/COSTS	69,849	80,567	58,998	60,640	50,939
TOTAL EXPENDITURE	9,418,623	10,181,158	11,993,599	13,673,891	15,620,101

Department Budgets

Public Works - Operating Group Expenditures	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	PRELIMINARY FY2025	ADOPTED FY2026
611 - Public Works Administration	2,652,544	4,298,176	4,828,228	5,092,956	6,104,584
628 - Natural Resources	5,004,648	4,701,869	5,749,932	6,946,662	8,476,345
632 - PW Treatment Plants Operations	18,021,513	16,211,233	21,637,127	20,150,584	17,014,830
634 - PW Water/Wastewater Utility Ops	19,342,174	22,543,377	24,206,733	25,504,894	28,959,450
636 - Public Works Maintenance Ops	12,138,640	14,076,750	17,083,972	16,342,799	19,904,819
638 - PW Transportation Management	6,242,009	7,328,290	9,272,194	10,313,274	12,735,134
642 - Purchasing and Material Mgmt Ops	4,906,685	1,516,242	1,415,714	2,158,236	-
643 - Public Works Financial Mgmt	8,549,628	7,568,570	9,701,254	10,796,006	10,750,502
644 - PW Asset Management	1,421,042	1,152,561	1,202,919	1,206,092	1,312,490
645 - Public Works Fleet Operations	5,967,625	7,832,794	11,028,261	7,329,880	11,138,449
646 - Public Works Facilities Ops	5,043,701	6,242,980	7,014,797	6,453,055	7,924,617
647 - PW Solid Waste Remediation	237,392	195,988	208,127	257,218	304,489
648 - Facilities Capital Maintenance	11,950	10,487	36,220	101,569	-
649 - QECB Bond	332,030	331,580	331,580	6,403,775	1,000
661 - Public Works Engineering Svcs	3,780,191	4,486,990	4,767,072	5,007,136	13,968,778
663 - Utilities Capital Improvements	2,118,429	1,692,302	1,957,275	1,448,276	1,200,000
664 - Transportation Capital Improvement:	3,754,948	1,533,781	2,384,025	1,721,775	400,000
665 - Natural Resources Restoration Projec	119,742	1,010,081	1,036,475	1,182,188	300,000
668 - PW Watershed Acquisition/Mgmt	1,255,795	1,306,169	1,402,426	1,512,445	1,646,000
671 - Commercial Leasing	95,875	80,667	162,021	59,051	156,781
TOTAL EXPENDITURE	100,996,561	104,120,886	125,426,353	129,987,873	142,298,268

Group Descriptions

Public Works Administration: This group accounts for department-wide administration, communication and outreach, financial services, and the safety program. These activities are funded by the Public Works Administration and Engineering Fund with costs recovered through the department's internal cost recovery program. Warehouse operation and overhead are also in this group.

Natural Resources: This group, under the Natural Resources Division, accounts for Stormwater utility development and planning, water monitoring and environmental restoration project planning. The group works on environmental policy and the Lake Whatcom Management Work Plan and manages the City's Wetland Mitigation Bank. Within the Operations Division, Group 628 also accounts for maintenance of Stormwater and Watershed properties to mitigate pollution from surface water and management of the Aquatic Invasive Species prevention program.

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

Public Works Water / Wastewater Utility Operations: This group maintains the water distribution and sewer collection systems and performs meter reading, service installs and shutoffs. This group is funded by the Water and Wastewater funds.

Public Works Maintenance Operations: This group includes street and sidewalk maintenance and cleaning, 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 Remediation Funds.

Public Works Transportation Management: This group manages parking on street and in City parking structures along with providing parking enforcement in the City. Group 638 also accounts for maintaining traffic signals, streetlights, signage, fiber optic systems and the City's electric vehicle charging stations. Street and Parking funds support this group for Transportation Division work. Also accounted for in group 638 and managed in the Internal Services Division, the Radio Communications fund supports the Radio shop and emergency communications through a Citywide allocation.

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

Asset Management: This 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. This group is funded by the Public Works Administration and Engineering Fund with costs recovered through the department's internal cost recovery program.

Fleet: This group manages fleet replacement funding and acquisition and maintenance of vehicles and equipment across the City. Fleet is funded through a Citywide cost allocation.

Facilities: This group provides facility maintenance and custodial services for Public Works facilities and some General Fund facilities such as City Hall, the Library and others. The group also manages larger remodel and construction projects for City facilities and manages provision of security patrols at the Library and City Hall. Services are funded through a citywide allocation program.

Solid Waste Remediation: This group accounts for large projects managed by PW Engineering that qualify for use of the Environmental Remediation Fund.

Facilities Capital Maintenance: This group is used for projects managed by the Facilities project management staff. These projects may be new construction or remodels and repairs to City Facilities. Projects are typically shown in the capital plan and have designated funding.

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

Public Works Engineering Services: This group 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 project Funds or allocated through the department's internal cost recovery program.

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

Department Budgets

Transportation Capital Improvements: This 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.

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

Public Works Watershed Acquisition / Management: This group handles watershed property acquisitions and accounts for taxes on the fund.

Commercial Leasing: This 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.

2026 Capital Budget and 2027-2031 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 2026 capital expenditures for City Council adoption and an estimate of future capital needs for 2027-2031 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 2026 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 Plan

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](#)

Tables in the Capital Budget section do not include any revenues associated with those projects. Related revenues appear in the corresponding fund within the Fund Budget section under Capital Revenue.

Capital Summary by Department

Department or Division	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
Information Tech. (ITSD)	2,428,000	1,725,000	975,000	975,000	975,000	600,000
Library	8,230,000	-	-	-	-	-
Parks & Recreation	9,985,000	30,675,000	8,000,000	7,900,000	7,900,000	3,250,000
Police	10,500,000	-	-	-	-	-
PW Facilities	5,050,000	2,200,000	2,500,000	500,000	500,000	500,000
PW Natural Resources	12,328,743	10,780,000	-	7,400,000	-	-
PW Remediation	27,168,000	11,365,000	1,995,000	-	-	-
PW Transportation	35,323,000	26,357,000	12,494,356	7,050,000	7,000,000	10,450,000
PW Watershed Acquisition	10,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
PW Water & Sewer	33,846,000	46,500,000	33,000,000	8,000,000	8,000,000	8,000,000
Public Facilities District	1,000,000	-	-	-	-	-
Total	155,858,743	132,602,000	61,964,356	34,825,000	27,375,000	25,800,000

Capital Summary by Fund

Fund	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
111 - Street	22,640,000	11,093,000	4,144,356	200,000	200,000	200,000
121 - Mitigation Bank	20,000	980,000	-	-	-	-
136 - Environmental Remediation	27,168,000	19,365,000	1,995,000	-	-	-
141 - 1st 1/4% REET	2,975,000	1,000,000	500,000	500,000	500,000	500,000
142 - 2nd 1/4% REET	4,158,000	5,489,000	4,050,000	250,000	1,000,000	1,750,000
161 - Transportation	11,040,000	9,725,000	6,550,000	6,600,000	5,800,000	8,500,000
173 - Greenways	6,740,000	19,125,000	3,750,000	5,500,000	7,500,000	2,500,000
177 - Park Impact	2,255,000	1,800,000	2,500,000	2,400,000	400,000	750,000
301 - What-Comm Facility Construction	10,500,000	-	-	-	-	-
302 - Library Renovation	8,230,000	-	-	-	-	-
303 - Skate Park Construction	-	1,500,000	-	-	-	-
410 - Water	6,118,240	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed	10,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater	29,520,160	41,500,000	28,000,000	3,000,000	3,000,000	3,000,000
430 - Storm Surface Water Utility	10,814,343	11,800,000	2,000,000	9,400,000	2,000,000	2,000,000
460 - Golf Course	300,000	1,500,000	1,500,000	-	-	-
542 - Computer Infra. Replacement	2,380,000	1,725,000	975,000	975,000	975,000	600,000
965 - Public Facilities District	1,000,000	-	-	-	-	-
Total	155,858,743	132,602,000	61,964,356	34,825,000	27,375,000	25,800,000

Capital Plan

Capital Project

Police Department (Dispatch)

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EF183 - New What-Comm Building	10,500,000	-	-	-	-	-
301 - What-Comm Facility Construction	10,500,000	-	-	-	-	-
Total	10,500,000	-	-	-	-	-

Information Technology Services Department

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
TSHCM - HRIS System RFP						
Development and Selection	1,300,000	750,000	-	-	-	-
542 - Computer Infra. Replacement	1,300,000	750,000	-	-	-	-
TSHPC - High Priority Apps, Projects & Contingency	350,000	450,000	450,000	450,000	450,000	450,000
542 - Computer Infra. Replacement	350,000	450,000	450,000	450,000	450,000	450,000
TSNIR - Annual Network Infrastructure Replacement	380,000	375,000	375,000	375,000	375,000	-
542 - Computer Infra. Replacement	380,000	375,000	375,000	375,000	375,000	-
TSUBS - Eden Replacement	48,000	-	-	-	-	-
430 - Storm Surface Water Utility	9,600	-	-	-	-	-
410 - Water	18,240	-	-	-	-	-
420 - Wastewater	20,160	-	-	-	-	-
TSMES - Mission essential systems study	100,000	-	-	-	-	-
542 - Computer Infra. Replacement	100,000	-	-	-	-	-
TSMPR - Mitel Phone Replacement to Microsoft Teams	150,000	-	-	-	-	-
542 - Computer Infra. Replacement	150,000	-	-	-	-	-
TSPTT - Priority Technology Training	100,000	150,000	150,000	150,000	150,000	150,000
542 - Computer Infra. Replacement	100,000	150,000	150,000	150,000	150,000	150,000
Total	2,428,000	1,725,000	975,000	975,000	975,000	600,000

Parks and Recreation Department

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
P0022 - South State Street Manufactured Gas Plant - Clean Up	-	8,000,000	-	-	-	-
136 - Environmental Remediation	-	8,000,000	-	-	-	-
P0102 - Bay to Baker Meridian/Birchwood Roundabout	550,000	-	-	-	-	-
173 - Greenways	550,000	-	-	-	-	-
P0104 - Bayview Cemetery Street Improvements	75,000	-	-	-	-	-
142 - 2nd 1/4% REET	75,000	-	-	-	-	-
P0105 - Bear Creek Open Space Parking & Wayfinding	900,000	-	-	-	-	-
173 - Greenways	900,000	-	-	-	-	-
P0109 - Civic Asset Preservation & Improvements	75,000	-	-	-	-	-
141 - 1st 1/4% REET	75,000	-	-	-	-	-
P0115 - Fairhaven Pavilion & Picnic Shelter	30,000	-	-	-	-	-
177 - Park Impact	30,000	-	-	-	-	-
P0117 - Golf Course Capital Maintenance Projects	300,000	1,500,000	1,500,000	-	-	-
460 - Golf Course	300,000	1,500,000	1,500,000	-	-	-
P0118 - Greenway Land Acquisition	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
173 - Greenways	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
P0119 - Happy Valley Park Access Improvements + Park Amenities	-	800,000	-	-	-	-
177 - Park Impact	-	450,000	-	-	-	-
173 - Greenways	-	350,000	-	-	-	-
P0120 - Hundred Acre Wood - Phase 1	-	-	-	3,000,000	-	-
173 - Greenways	-	-	-	3,000,000	-	-
P0121 - Julianna Park Phase 2	-	-	1,500,000	-	-	-
177 - Park Impact	-	-	1,500,000	-	-	-
P0125 - Neighborhood Park Acquisition	200,000	100,000	100,000	100,000	100,000	-
177 - Park Impact	200,000	100,000	100,000	100,000	100,000	-
P0127 - North Galbraith Trailhead & Parking	-	450,000	-	-	-	-
177 - Park Impact	-	450,000	-	-	-	-
P0133 - Samish Crest Trail Wayfinding	200,000	-	-	-	-	-
173 - Greenways	200,000	-	-	-	-	-
P0135 - Structures and Facilities Repairs	200,000	-	-	-	-	-
142 - 2nd 1/4% REET	200,000	-	-	-	-	-
P0138 - Van Wyck Park	-	-	250,000	1,500,000	-	-
177 - Park Impact	-	-	250,000	1,500,000	-	-
P0122 - King/Queen Mountain Trailhead + Trail Improvement	-	350,000	1,250,000	-	-	-
173 - Greenways	-	350,000	1,250,000	-	-	-
P0128 - Pavement & Curbing Repairs	250,000	250,000	250,000	-	-	-
142 - 2nd 1/4% REET	250,000	250,000	250,000	-	-	-

Capital Plan

Parks Department (continued)	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
P0033 - The Pier at Little Squalicum Park	-	200,000	-	-	5,000,000	-
173 - Greenways	-	200,000	-	-	5,000,000	-
P0129 - Little Squalicum Park Restrooms	-	500,000	-	-	-	-
173 - Greenways	-	500,000	-	-	-	-
P0130 - Playground Replacement - Rock Hill	385,000	-	250,000	-	-	-
177 - Park Impact	385,000	-	250,000	-	-	-
P0145 - Jills Ct. Trail Development	1,500,000	-	-	-	-	-
173 - Greenways	1,500,000	-	-	-	-	-
P0160 - Middle Fork Spring Trail	-	2,200,000	-	-	-	-
173 - Greenways	-	2,200,000	-	-	-	-
WF183 - Salish Landing	1,000,000	4,000,000	-	-	-	-
177 - Park Impact	1,000,000	-	-	-	-	-
173 - Greenways	-	4,000,000	-	-	-	-
P0174 - Cornwall Park bridge replacement	-	-	100,000	500,000	-	-
177 - Park Impact	-	-	100,000	500,000	-	-
P0176 - Lockwood trail	350,000	-	-	-	-	-
173 - Greenways	350,000	-	-	-	-	-
P0177 - Primrose Ln trail	150,000	1,800,000	-	-	-	-
173 - Greenways	150,000	1,800,000	-	-	-	-
P0178 - Playground replacement	-	-	-	-	-	450,000
177 - Park Impact	-	-	-	-	-	450,000
P0179 - Parks, Recreation, and Open Space Plan	75,000	-	-	-	-	-
177 - Park Impact	75,000	-	-	-	-	-
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 Improvements	-	500,000	-	-	-	-
177 - Park Impact	-	500,000	-	-	-	-
P0189 - Telegraph Road Building Improvements	40,000	-	-	-	-	-
142 - 2nd 1/4% REET	40,000	-	-	-	-	-
P0194 - Pedestrian Bridge Repairs	50,000	-	-	-	-	-
142 - 2nd 1/4% REET	50,000	-	-	-	-	-
P0188 - Wharf Street Trail	340,000	625,000	-	-	-	-
173 - Greenways	340,000	625,000	-	-	-	-
P0192 - Squalicum Creek Park Field Improvements	265,000	600,000	-	-	-	-
177 - Park Impact	265,000	-	-	-	-	-
173 - Greenways	-	600,000	-	-	-	-
P0193 - PROS Plan Trail Development	100,000	100,000	100,000	100,000	100,000	100,000
177 - Park Impact	100,000	100,000	100,000	100,000	100,000	100,000
P0196 - Civic Stadium Turf Replacement	250,000	6,000,000	-	-	-	-
173 - Greenways	250,000	6,000,000	-	-	-	-
Total	9,985,000	30,675,000	8,000,000	7,900,000	7,900,000	3,250,000

Library Department

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EF175 - Central Library Renovation Phase 2	8,230,000	-	-	-	-	-
302 - Library Renovation*	8,230,000	-	-	-	-	-
*Funded through a transfer from REET (\$2m), state grants (3.03m), and private donations (\$3.5m)						
Total	8,230,000	-	-	-	-	-

Public Works – Facilities

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EF0A1 - Emerging Projects - Facilities	500,000	500,000	500,000	500,000	500,000	500,000
141 - 1st 1/4% REET	500,000	500,000	500,000	500,000	500,000	500,000
EF184 - Fire Stations Exterior Repairs	400,000	500,000	-	-	-	-
141 - 1st 1/4% REET	400,000	500,000	-	-	-	-
EF190 - Federal Building Remodel 2025	600,000	-	-	-	-	-
141 - 1st 1/4% REET	600,000	-	-	-	-	-
EF158 - City Hall Chiller Replacement	700,000	-	-	-	-	-
141 - 1st 1/4% REET	700,000	-	-	-	-	-
EF195 - Council Chambers Security Remodel	175,000	-	-	-	-	-
141 - 1st 1/4% REET	175,000	-	-	-	-	-
EF196 - Commercial St Garage Repairs	1,000,000	1,200,000	-	-	-	-
142 - 2nd 1/4% REET	1,000,000	1,200,000	-	-	-	-
EF197 - Aquatic Center Boiler Replacement	475,000	-	-	-	-	-
141 - 1st 1/4% REET	475,000	-	-	-	-	-
EF194 - Aquatic Center Munter's Unit Replacement	-	-	2,000,000	-	-	-
142 - 2nd 1/4% REET	-	-	2,000,000	-	-	-
EF198 - Fleet Roof Repairs and Building Upgrades	1,200,000	-	-	-	-	-
142 - 2nd 1/4% REET	1,200,000	-	-	-	-	-
Total	5,050,000	2,200,000	2,500,000	500,000	500,000	500,000

Capital Plan

Public Works – Natural Resources

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EN059 - Squalicum Creek at Baker Creek						
Fish Passage Improvement	5,072,236	-	-	-	-	-
430 - Storm Surface Water Utility	4,072,236	-	-	-	-	-
420 - Wastewater	1,000,000	-	-	-	-	-
EN060 - Squalicum Waterway / Roeder						
Ave Fish Passage Improvement	2,300,000	5,000,000	-	-	-	-
430 - Storm Surface Water Utility	2,300,000	5,000,000	-	-	-	-
EV177 - Water Quality for Little						
Squalicum Creek 2 of 4	1,773,927	-	-	-	-	-
430 - Storm Surface Water Utility	773,927	-	-	-	-	-
410 - Water	1,000,000	-	-	-	-	-
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	-	-
EN062 - Padden Creek at 30th St Fish						
Passage Project	890,515	-	-	-	-	-
430 - Storm Surface Water Utility	890,515	-	-	-	-	-
EV184 - Lake Whatcom Vault Retrofits:						
Phase 2	-	600,000	-	-	-	-
430 - Storm Surface Water Utility	-	600,000	-	-	-	-
MB102 - Mitigation Bank-Bear Creek Corrido	20,000	980,000	-	-	-	-
121 - Mitigation Bank	20,000	980,000	-	-	-	-
EV186 - Lower Baker Creek WQ Facility	422,789	-	-	-	-	-
430 - Storm Surface Water Utility	422,789	-	-	-	-	-
Total	12,328,743	10,780,000	-	7,400,000	-	-

Public Works – Remediation

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EC012 - Cornwall Ave Landfill	11,635,000	4,867,000	855,000	-	-	-
136 - Environmental Remediation	11,635,000	4,867,000	855,000	-	-	-
EC018 - RG Haley Remediation	15,533,000	6,498,000	1,140,000	-	-	-
136 - Environmental Remediation	15,533,000	6,498,000	1,140,000	-	-	-
Total	27,168,000	11,365,000	1,995,000	-	-	-

Public Works – Transportation

Public Works - Transportation (continued)	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
ER017 - Rainier Street Bridge Over						
Chuckanut Creek	950,000	2,000,000	2,000,000	-	-	-
111 - Street	950,000	2,000,000	2,000,000	-	-	-
ES562 - Old Town Redevelopment	1,000,000	-	-	-	-	-
142 - 2nd 1/4% REET	500,000	-	-	-	-	-
161 - Transportation	500,000	-	-	-	-	-
ES564 - Meridian/Birchwood Intersection	300,000	11,543,000	3,694,356	-	-	-
111 - Street	-	8,893,000	1,944,356	-	-	-
142 - 2nd 1/4% REET	-	300,000	1,550,000	-	-	-
161 - Transportation	300,000	2,350,000	200,000	-	-	-
ES565 - James Street Multimodal Safety						
Segments 3 & 4	1,200,000	600,000	-	-	-	-
430 - Storm Surface Water Utility	250,000	-	-	-	-	-
161 - Transportation	950,000	600,000	-	-	-	-
ER018 - Eldrige Ave Bridge Reconstr						
Squalicum Creek	21,490,000	-	-	-	-	-
111 - Street	21,490,000	-	-	-	-	-
ES0A1 - Street Preservation Program	3,700,000	3,750,000	3,750,000	4,000,000	3,500,000	4,200,000
111 - Street	-	-	-	-	-	-
161 - Transportation	3,700,000	3,750,000	3,750,000	4,000,000	3,500,000	4,200,000
ES0A3 - Non Motorized Transportation						
Improvements Annual Program	1,700,000	1,550,000	1,500,000	1,500,000	1,600,000	3,500,000
161 - Transportation	1,700,000	1,550,000	1,500,000	1,500,000	1,600,000	3,500,000
WF023 - Pine Street QZ Crossing	740,000	1,175,000	-	-	-	-
142 - 2nd 1/4% REET	650,000	800,000	-	-	-	-
161 - Transportation	90,000	375,000	-	-	-	-
ES0A2 - Railroad Quiet Zones Annual						
Program	-	-	250,000	250,000	250,000	-
142 - 2nd 1/4% REET	-	-	250,000	250,000	250,000	-
ES0A4 - Clean Energy Transportation						
Program	550,000	-	1,100,000	1,100,000	700,000	800,000
161 - Transportation	550,000	-	1,100,000	1,100,000	700,000	800,000
ES576 - Holly St. Bike Lane between						
Broadway & Ellis St.	2,500,000	-	-	-	-	-
161 - Transportation	2,500,000	-	-	-	-	-
ET037 - Downtown Signalized						
Intersection Accessibility & Safety Imps	193,000	2,939,000	-	-	-	-
142 - 2nd 1/4% REET	193,000	2,939,000	-	-	-	-
WF024 - Waterfront Skatepark under						
Chestnut / Bay Bridge	50,000	1,500,000	-	-	-	-
141 - 1st 1/4% REET	50,000	-	-	-	-	-
303 - Skate Park Construction*	-	1,500,000	-	-	-	-
*Funded through transfers from REET (\$500k), Greenways (\$450k), and PIF (\$550k)						
ES0A5 - Community Streets Program	200,000	200,000	200,000	200,000	200,000	200,000
111 - Street	200,000	200,000	200,000	200,000	200,000	200,000
ES580 - Lincoln St at Potter St Roundabout	250,000	1,100,000	-	-	750,000	1,750,000
142 - 2nd 1/4% REET	-	-	-	-	750,000	1,750,000
161 - Transportation	250,000	1,100,000	-	-	-	-
ES589 - Downtown Transportation Plan	500,000	-	-	-	-	-
161 - Transportation	500,000	-	-	-	-	-
Total	35,323,000	26,357,000	12,494,356	7,050,000	7,000,000	10,450,000

Capital Plan

Public Works – Watershed Acquisition

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
WS0A1 - Watershed Acquisitions Annual	10,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed	10,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total	10,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Public Works – Water & Sewer

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EU0A1 - Annual Sewer System Improvements	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
EU180 - Roeder Lift Station	3,000,000	-	-	-	-	-
420 - Wastewater	3,000,000	-	-	-	-	-
EU193 - Tremont Lift Station	3,500,000	-	-	-	-	-
420 - Wastewater	3,500,000	-	-	-	-	-
EW0A1 - Annual Water System Improvermer	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
410 - Water	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
EU188 - Post Point Generators and Controls	6,500,000	2,000,000	-	-	-	-
420 - Wastewater	6,500,000	2,000,000	-	-	-	-
EU194 - Post Point Sludge Tank Replacement	8,500,000	6,000,000	-	-	-	-
420 - Wastewater	8,500,000	6,000,000	-	-	-	-
EU198 - 200-210 McKenzie Site Cleanup	1,000,000	5,500,000	-	-	-	-
420 - Wastewater	1,000,000	5,500,000	-	-	-	-
EU199 - Incinerator Emission Control Upgrade	4,000,000	25,000,000	25,000,000	-	-	-
420 - Wastewater	4,000,000	25,000,000	25,000,000	-	-	-
EW242 - WTP Filter Media Replacement	1,000,000	-	-	-	-	-
410 - Water	1,000,000	-	-	-	-	-
EU202 - Edgemoor Sewer Improvements	2,246,000	-	-	-	-	-
430 - Storm Surface Water Utility	246,000	-	-	-	-	-
420 - Wastewater	2,000,000	-	-	-	-	-
EV01A - Annual Storm Utility Improvements	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
430 - Storm Surface Water Utility	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
EW245 - Columbia Water Main Replacement	1,100,000	-	-	-	-	-
410 - Water	1,100,000	-	-	-	-	-
Total	33,846,000	46,500,000	33,000,000	8,000,000	8,000,000	8,000,000

Non-Departmental

	Adopted 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
EF192 - Mt Baker Theatre Roof Replacement	1,000,000	-	-	-	-	-
965 - Public Facilities District	1,000,000	-	-	-	-	-
Total	1,000,000	-	-	-	-	-

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

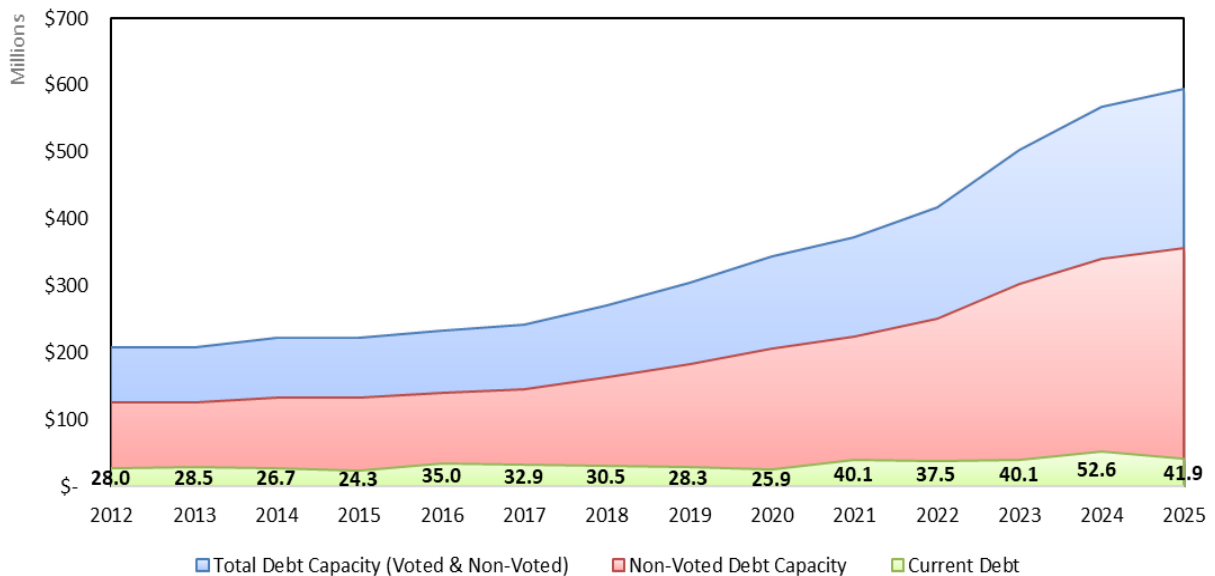
The combination of voted and non-voted general obligation debt for city purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the City.

The assessed value of the property tax base in the City for the regular 2025 levy is \$23,744,539,143. This provides a non-voted general obligation debt capacity of \$356,168,087. The City has used \$41,935,000 of this capacity, leaving \$314,233,087 available. The City's total voted and non-voted general obligation debt capacity is \$593,613,479. Of this capacity, the City has a remaining total voted and non-voted general obligation debt capacity is \$551,678,479.

Legal Debt Capacity Calculation

Assessed Value (2025 Tax Year)		\$23,744,539,143
Limited Tax General Obligation (GO) Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		356,168,087
Less: Outstanding Limited Tax GO Bonds	41,270,000	
Other Debt Obligations	<u>665,000</u>	
Total Nonvoted Debt Outstanding		<u>41,935,000</u>
Total Remaining Limited Tax GO Debt Capacity (Nonvoted)		<u><u>\$314,233,087</u></u>
Total GO Debt Capacity @ 2 1/2% of Assessed Value		593,613,479
Total Nonvoted Debt Outstanding	41,935,000	
Total Voted Debt Outstanding	<u>0</u>	
Total Debt Outstanding		<u>41,935,000</u>
Total Remaining GO Debt Capacity (Voted and Nonvoted)		<u><u>\$551,678,479</u></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 12/31/25	Principal Remaining 12/31/2025
Non-voted (LTGO) Bonds						
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,370,000	12,665,000	1,705,000
2016 LTGO Refunding Series A	04/20/16	12/01/27	.60 - 4.00%	8,815,000	5,580,000	3,235,000
2021 LTGO PW Bond	06/23/21	12/01/40	2.00-5.00%	17,705,000	2,890,000	14,815,000
24 LTGO Pacific St Complex Buildings	06/12/24	12/01/43	4.00 - 5.00%	22,580,000	1,065,000	21,515,000
Total General Obligation Bonds				63,470,000	22,200,000	41,270,000
Certificate of Participation Loans						
2015 WA State COP - LED Lights	09/24/15	12/01/27	2.70%	3,205,000	2,540,000	665,000
Total Other General Obligation Debt				3,205,000	2,540,000	665,000
Total Long Term General Debt				\$ 66,675,000	\$ 24,740,000	\$ 41,935,000

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
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
2030	1,830,000	1,158,750	-	-	2,988,750
Future	28,000,000	7,299,950	-	-	35,299,950
	\$ 41,270,000	\$ 14,159,700	\$ 665,000	\$ 30,838	\$ 56,125,538

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 12/31/2025	Principal Remaining 12/31/2025
Revenue Bonds						
2015 Water/Sewer Refunding	11/10/15	08/01/26	2.17%	4,035,000	3,598,000	437,000
2020 Water/Sewer Refunding	09/09/20	08/01/43	.56 - 2.68%	18,935,000	3,920,000	15,015,000
2021 Water/Sewer Refunding	05/04/21	08/01/41	5.00%	29,455,000	1,460,000	27,995,000
Total Revenue Bonds				52,425,000	8,978,000	43,447,000
Public Works Trust Loans and Notes						
DOH Water Pre-treatment Plant	05/27/15	10/01/34	1.50%	11,998,800	5,565,540	6,433,260
DOE L1200033 Padden Creek Daylighting	05/10/13	12/15/35	2.60%	1,426,000	603,817	822,183
DOE L1300017 Squalicum Crk Re-route Ph I	07/01/15	05/30/36	2.70%	528,632	206,792	321,840
DOE L1400010 Squalicum Crk Re-route Ph II	07/01/15	12/31/36	2.30%	543,536	210,781	332,755
DOE EL160594 Squalicum Crk Re-route Ph III	11/09/16	01/31/42	2.40%	528,813	75,328	453,484
DOE EL190008 Roeder Lift Station Imprv	12/31/18	11/30/41	1.50%	458,350	85,613	372,737
DOE EL180465 Squalicum Crk Reroute Ph IV	10/31/20	12/30/41	1.50%	195,824	34,731	161,093
Total Other Obligations Debt				15,679,955	6,782,602	8,897,353
Total Long Term General Debt				\$ 68,104,955	\$ 15,760,602	\$ 52,344,353

Annual Estimated Debt Service Requirement on Revenue Debt

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
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
2030	1,945,000	1,493,224	915,203	92,468	\$ 4,445,894
Future	34,475,000	10,248,452	4,367,024	306,766	\$ 49,397,242
	\$ 43,447,000	\$ 18,435,094	\$ 8,897,353	\$ 922,010	\$ 71,701,457

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

Budgeted Positions - Public Safety

Police Department

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
POLICE DEPARTMENT			
Accounting Technician	2.0	2.0	Local 1937
Chief of Police	1.0	1.0	Non-Union
Code Compliance Officer	2.0	1.0	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	80.0	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	14.0	Local 1937
Communications & Outreach Coordinator	1.0	1.0	Teamster 231
Record Bureau Supervisor	2.0	3.0	Teamster 231
Sergeant	13.0	13.0	Police Guild
Technical and Applications Support Specialist	1.0	0.0	Local 1937
Technical Support and Training Specialist	1.0	0.0	Local 1937
Technical Support Specialist	0.0	2.0	Local 1937
Traffic Officer	2.0	2.0	Police Guild
Warrant Officer	2.0	2.0	Local 1937
What-Comm Depart Systems Analyst	1.0	0.0	Teamster 231
Whatcomm Deputy Director	1.0	1.0	Non-Union
What-Comm Dispatcher-In-Training, Call Receiver,	36.0	36.0	W-C Disp Guild
Dispatcher, Dispatch Supervisor			
What-COMM GIS Analyst	1.0	1.0	Teamster 231
What-Comm Technology Manager		1.0	
Subtotal Regular Benefited Employees	204.0	203.0	
Regular Non-Benefited/Temporary Labor	1.6	1.6	Temporary
TOTAL POLICE DEPARTMENT	205.6	204.6	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	5.0	5.0	Non-Union
<i>Non-Uniformed Employee Group</i>	25.0	24.0	Local 1937
<i>Police Lieutenants Employee Group</i>	6.0	6.0	FOP
<i>Public Safety Dispatch Group</i>	36.0	36.0	W-C Disp Guild
<i>Supervisor/Professional Employee Group</i>	11.0	10.0	Teamster 231
<i>Temporary Labor Employee Group</i>	1.6	1.6	Temporary
<i>Uniformed Employee Group</i>	121.0	121.0	Police Guild

Fire Department

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	Group
FIRE DEPARTMENT			
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	46.0	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	0.0	Teamster 231
Fire Administrative Manager	1.0	1.0	Teamster 231
Fire Chief	1.0	1.0	Non-Union
Fire Inspectors	4.0	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	134.0	132.3	IAFF 106
Medical Services Officer	1.0	1.0	IAFF 106S
Office Assistant 2	2.0	1.0	Local 1937
Permit Technician	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	223.0	219.3	
Regular Non-Benefited/Temporary Labor	0.4	0.0	Temporary
TOTAL FIRE DEPARTMENT	223.4	219.3	
<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>	184.0	182.3	IAFF 106
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	6.0	5.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	3.0	2.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.0	Temporary

Budgeted Positions

Municipal Court

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	Group
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	2.0	Elected
TOTAL MUNICIPAL COURT	16.0	17.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Municipal Court Judge</i>	1.0	2.0	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
	2025	2026	Group
PLANNING AND COMMUNITY DEVELOPMENT			
Administrative Secretary	1.0	1.0	Local 1937
Building Inspector 1, 2	5.0	4.0	Local 1937
Building Official	1.0	1.0	Teamster 231
Combination Inspector	2.0	2.0	Local 1937
Communications and Public Engagement Manag	1.0	1.0	Teamster 231
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	Teamster 231
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
Lead Permit Technician	0.0	1.0	Local 1937
Long Range Planning Manager	1.0	1.0	Non-Union
Office Assistant 1, 2, 3	4.0	3.0	Local 1937
Permit Center Supervisor	1.0	1.0	Teamster 231
Permit Technician	4.0	3.0	Local 1937
Permitting System Business Analyst	1.0	0.0	Teamster 231
Planner 1, 2	11.0	10.0	Teamster 231
Planning & Comm Dev Director	1.0	1.0	Non-Union
Planning & Community Dev Admin. Supervisor	1.0	1.0	Teamster 231
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	1.0	0.0	Teamster 231
Rental Protection Program Specialist	0.0	1.0	Teamster 231
Residential Rental Inspector	0.0	1.0	Local 1937
Senior Planner	4.0	4.0	Teamster 231
Senior Plans Examiner	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	56.0	53.0	
Regular Non-Benefited/Temporary Labor	0.8	0.4	Temporary
TOTAL PLANNING DEPARTMENT	56.8	53.4	
<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>	22.0	21.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	30.0	28.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.8	0.4	Temporary

Budgeted Positions

Hearing Examiner

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
HEARING EXAMINER			
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
	2025	2026	Group
PARKS AND RECREATION			
Accounting Technician	2.0	2.0	Local 1937
Administrative Secretary	2.0	2.0	Local 1937
Aquatic Center Main Cashier	0.0	1.0	Local 1937
Aquatic Leader	0.6	0.0	Local 1937
Aquatic Leader 1, 2	0.0	1.3	Local 1937
Aquatic Program Leader	0.0	3.6	Local 1937
Aquatics Manager	1.0	0.0	Teamster 231
Aquatics Recreation Supervisor	1.0	1.0	Local 1937
Athletic Facility Supervisor	2.0	1.0	Teamster 231
Certified Aquatic Leader	0.6	0.0	Local 1937
Construction Inspector	2.0	2.0	Local 1937
Education Programs & Activities Coordinator	5.0	4.7	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	11.7	Local 1937
Office Assistant 1, 2, 3	3.0	2.0	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 Field Supervisor	0.0	4.0	Teamster 231
Park Grounds Maintenance Manager	1.0	0.0	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	1.0	Teamster 231
Park Programs Coordinator	0.0	2.0	Local 1937
Park Specialist	8.0	8.0	Local 1937
Park Stewardship Supervisor	1.0	1.0	Teamster 231
Park Technician	31.0	26.0	Local 1937
Park Technician-Structures	0.0	4.0	Local 1937
Park Volunteer Coordinator	1.0	0.0	Local 1937
Park Worker	13.0	12.0	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	0.0	Local 1937
Recreation Manager	1.0	1.0	Non-Union
Recreation Supervisor	1.0	1.0	Teamster 231
Security & Information Attendant	1.0	0.0	Local 1937
Subtotal Regular Benefited Employees	103.8	102.2	
Regular Non-Benefited/Temporary Labor	20.2	16.5	Temporary
TOTAL PARKS AND RECREATION	123.9	118.7	

Budgeted Positions

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
PARKS AND RECREATION (Continued)			
<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	84.2	Local 1937
<i>Supervisor/Professional Employee Group</i>	14.0	14.0	Teamster 231
<i>Temporary Labor Employee Group</i>	20.2	16.5	Temporary

Library

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
LIBRARY			
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	7.5	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	1.5	Local 1937
Library Specialist 3	1.0	0.0	Local 1937
Library Supervisor of Public Services	1.0	1.0	Teamster 231
Supervisor of Operations	1.0	1.0	Teamster 231
Security & Information Attendant	4.0	0.0	Local 1937
Subtotal Regular Benefited Employees	50.3	43.0	
Regular Non-Benefited/Temporary Labor	7.3	7.3	Temporary
TOTAL LIBRARY	57.6	50.3	
<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>	34.3	27.0	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>	7.3	7.3	Temporary

Budgeted Positions

Museum

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
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
	2025	2026	Group
HUMAN RESOURCES DEPARTMENT			
Benefits Coordinator - Safety and Workers' Com	1.0	2.0	Non-Union
Benefit Specialist - Hlth, Wel & Lv Program	3.0	3.0	Non-Union
Benefit Specialist - Leave and Safety Programs	1.0	0.0	Non-Union
Benefits Manager	1.0	1.0	Non-Union
HR Generalist-Class & Comp	2.0	1.0	Non-Union
HR Generalist-Select & Recruit	3.5	2.5	Non-Union
Human Resources Analyst	3.4	5.3	Non-Union
Human Resources Assistant	2.0	1.8	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	1.0	1.0	Non-Union
Human Resources Services Manager	2.0	2.0	Non-Union
Payroll Manager	1.0	1.0	Non-Union
Payroll Assistant	1.0	2.0	Non-Union
Payroll Lead	2.0	1.0	Non-Union
Payroll Technician	0.8	0.8	Non-Union
Subtotal Regular Benefited Employees	26.7	26.4	
Regular Non-Benefited/Temporary Labor	0.8	0.0	Temporary
TOTAL HUMAN RESOURCES DEPT.	27.5	26.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	26.7	26.4	Non-Union
<i>Temporary Labor Employee Group</i>	0.8	0.0	Temporary

Budgeted Positions

Information Technology Services Department

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	Group
INFORMATION TECHNOLOGY SERVICES DEPARTMENT			
Accounting Technician	1.0	1.0	Local 1937
Applications Manager	1.0	1.0	Non-Union
Enterprise Systems Architect	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	2.0	1.0	Non-Union
Network Telecommunications Analyst	1.0	1.0	Teamster 231
Senior Information Security Analyst	1.0	1.0	Teamster 231
Senior Project Manager/Database Admin	2.0	1.0	Teamster 231
Service Desk Technician 1, 2	2.0	2.0	Local 1937
Systems Administrator	1.0	1.0	Teamster 231
Systems Process Analyst	5.0	4.0	Teamster 231
Technical and Applications Support Specialist	1.0	0.0	Teamster 231
Technical Services Manager	1.0	1.0	Teamster 231
Technical Services Operations Supervisor	1.0	1.0	Teamster 231
Technical Support Specialist 1, 2	3.6	5.6	Local 1937
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	32.6	
TOTAL INFO. TECH. SERVICES DEPT.	34.6	32.6	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	5.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	7.6	9.6	Local 1937
<i>Supervisor/Professional Employee Group</i>	22.0	19.0	Teamster 231

Finance Department

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	Group
FINANCE DEPARTMENT			
Accountant 1	1.0	1.0	Teamster 231
Accountant 3	3.0	2.0	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	0.0	1.0	Non-Union
Budget and Treasury Manager	1.0	1.0	Non-Union
Buyer	2.0	1.0	Local 1937
Contract Specialist	3.0	3.0	Local 1937
Deputy City Clerk	1.0	1.0	Non-Union
Deputy Finance Director	1.0	0.0	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
Purchasing Manager	1.0	1.0	Teamster 231
Records & Information Analyst	1.0	1.0	Teamster 231
Records and Public Disclosure Coordinator	1.0	1.0	Local 1937
Revenue Coordinator	1.0	1.0	Teamster 231
TOTAL FINANCE DEPARTMENT	34.0	32.0	
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	19.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	8.0	7.0	Teamster 231

Budgeted Positions

Legal Department

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
LEGAL DEPARTMENT			
Assistant City Attorney, Senior	5.0	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/Civil	2.0	2.0	Non-Union
Paralegal & Claims Coordinator	1.0	1.0	Non-Union
Prosecuting Attorney 1, 2	3.0	3.0	Non-Union
Victim/Witness Advocate	1.0	1.0	Non-Union
Subtotal Regular Benefited Employees	15.8	15.8	
Regular Non-Benefited/Temporary Labor	0.4	0.4	Temporary
TOTAL LEGAL DEPARTMENT	16.2	16.2	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	15.8	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
	2025	2026	
EXECUTIVE DEPARTMENT			
Asst. Comm, Community Relation Director	2.0	2.0	Non-Union
City Hall Receptionist	1.0	0.0	Non-Union
Climate Energy Manager	1.0	1.0	Non-Union
Climate Policy Manager	1.0	0.0	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 Climate	1.0	1.0	Non-Union
Special Projects Manager	0.5	0.0	Non-Union
Strategic Initiatives Manager	2.0	2.0	Non-Union
Subtotal Regular Benefited Employees	14.5	12.0	
Regular Non-Benefited/Temporary Labor	0.0	0.4	Temporary
TOTAL EXECUTIVE DEPARTMENT	14.5	12.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Mayor</i>	1.0	1.0	Elected
<i>Non-Represented Employee Group</i>	13.5	11.4	Non-Union

Legislative Department - Council Office

DEPARTMENT	Revised	Adopted	Employee Group
	2025	2026	
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	0.0	Temporary
TOTAL LEGISLATIVE	10.2	10.0	
<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	0.0	Temporary

Budgeted Positions

Budgeted Positions - Public Works

Public Works Department

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	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	2.0	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	3.0	Local 1937
Engineer 1, 2	9.0	8.0	Teamster 231
Engineer IT	1.0	2.0	Teamster 231
Engineering Assistant	1.0	1.0	Local 1937
Engineering Manager	1.0	1.0	Non-Union
Engineering Technician	4.0	3.0	Local 1937
Environmental Coordinator	2.0	3.0	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	3.0	Local 1937
Habitat & Restoration Manager	1.0	1.0	Teamster 231
Incinerator Operator 1	2.0	1.0	Local 1937

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	Group
PUBLIC WORKS (Continued)			
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 Superintendent	1.0	1.0	Non-Union
Natural Resources Field Supervisor	2.0	2.0	Teamster 231
Natural Resources Program Tech 1, 2, 3	5.0	4.0	Local 1937
Natural Resources Special Projects Manager	1.0	1.0	Teamster 231
Natural Resources Worker 1, 2	6.0	7.0	Local 1937
Natural Resources Worker Lead	2.0	2.0	Local 1937
NPDES Coordinator	1.0	1.0	Teamster 231
Office Assistant 1, 2, 3	2.0	1.0	Local 1937
Operations Data Assistant	1.0	1.0	Local 1937
Parking Code Compliance Officer 1, 2	4.0	4.0	Teamster 231
Parking Operations Supervisor	1.0	1.0	Local 1937
Plant Operator IT, 1, 2, 3, 4	18.0	21.0	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	2.0	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 Deputy Director	1.0	1.0	Non-Union
Public Works Development Manager	1.0	1.0	Non-Union
Public Works Director	1.0	1.0	Non-Union
Public Works Permits Reviewer	3.0	3.0	Local 1937
Public Works Surveyor	1.0	1.0	Local 1937
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

Budgeted Positions

DEPARTMENT	Revised	Adopted	Employee
	2025	2026	Group
PUBLIC WORKS (Continued)			
Security & Information Attendant	0.0	2.9	Local 1937
Security & Information Specialist	0.0	1.1	Local 1937
Security Supervisor	1.0	1.0	Teamster 231
Senior Construction Inspector	8.0	8.0	Local 1937
Senior Surface Water Technician	1.0	0.0	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
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	2.0	Local 1937
Water Quality Specialist	2.0	2.0	Teamster 231
Subtotal Regular Benefited Employees	297.1	302.6	
Regular Non-Benefited/Temporary Labor	21.7	21.2	Temporary
TOTAL PUBLIC WORKS	318.8	323.8	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	14.0	14.0	Non-Union
<i>Non-Uniformed Employee Group</i>	216.1	219.6	Local 1937
<i>Supervisor/Professional Employee Group</i>	67.0	69.0	Teamster 231
<i>Temporary Labor Employee Group</i>	21.7	21.2	Temporary

Budgeted Positions – Citywide

10 Year History of Budgeted Positions in Full Time Equivalents

Employee Group	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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	2.0
Non-Represented Group	77.0	75.0	78.1	79.4	80.9	87.6	93.9	102.7	109.5	106.0
Supervisors and Professionals	107.1	107.1	118.5	118.5	120.6	132.6	144.6	152.0	161.0	155.0
Professional Librarians	7.5	7.5	7.5	7.5	7.6	9.0	9.0	8.0	8.0	8.0
Emergency Med Svcs Dispatch	13.0	15.0	15.0	15.0	15.0	16.0	16.0	16.0	16.0	16.0
Fire Supervisors	7.0	8.0	8.0	8.0	8.0	8.0	9.0	10.0	10.0	10.0
Firefighters	129.0	129.0	133.0	135.0	143.0	166.0	173.0	183.0	184.0	182.3
Police Uniformed	108.0	110.0	112.0	114.0	113.0	113.0	115.0	119.0	121.0	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	29.0	29.0	29.0	29.0	32.0	35.0	35.0	36.0	36.0
Non-Uniformed	338.6	346.1	349.7	350.7	348.2	375.8	404.3	432.7	430.1	422.8
TOTAL REGULAR	828.2	841.7	865.8	872.1	880.3	954.9	1,014.7	1,073.3	1,090.6	1,073.1
Temporary Labor	63.2	63.2	62.3	62.3	61.4	62.1	54.2	55.5	53.4	47.4
TOTAL PAID WORKFORCE	891.4	904.9	928.1	934.4	941.7	1,017.0	1,068.9	1,128.8	1,144.0	1,120.4

Total Budgeted Positions 2017-2026

