

2026 Preliminary Budget

City of Bellingham, Washington

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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

TO: BELLINGHAM CITY COUNCIL
FROM: MAYOR KIM LUND
CC: DEPARTMENT HEAD TEAM
SUBJECT: 2026 PROPOSED BUDGET
DATE: 9/29/2025

With this memo, I formally transmit my proposed 2026 budget to the City Council for consideration. I am delivering a budget that seeks to be responsive and responsible. It required difficult choices to get here, but I am confident it puts us 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 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 nimbler 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.

My proposed 2026 budget continues the work towards sustainability, but now with more difficult and impactful choices to make. That's why the budget presented here includes both reductions in services and increases in taxes. I take neither of these actions lightly, particularly at a time when I 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.

Mayor's Budget Message

We face difficult decisions. To guide us in these choices, we've built this budget proposal 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 assumes that the City Council adopts a new one-tenth of one percent sales tax for criminal justice. This new revenue source would raise nearly \$4 million in 2026, keeping the budgetary impacts to public safety minimal. Without this new revenue, cuts to staff and services will be 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 proposed for elimination, most 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.

I recommend this action with a heavy heart. Our employees are the most important asset of the City. Our employees are the City. But this action 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.

Over the coming months we will work collaboratively with the City Council and our labor groups to further explain, clarify, and refine the budget. 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. Together, we must build a budget that reflects our community's values and delivers the important work that only we can do – now, and into the future.



Kim Lund

Mayor

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CITY STRUCTURE AND SERVICES

Services Provided by the City

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

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

Organizational Structure

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

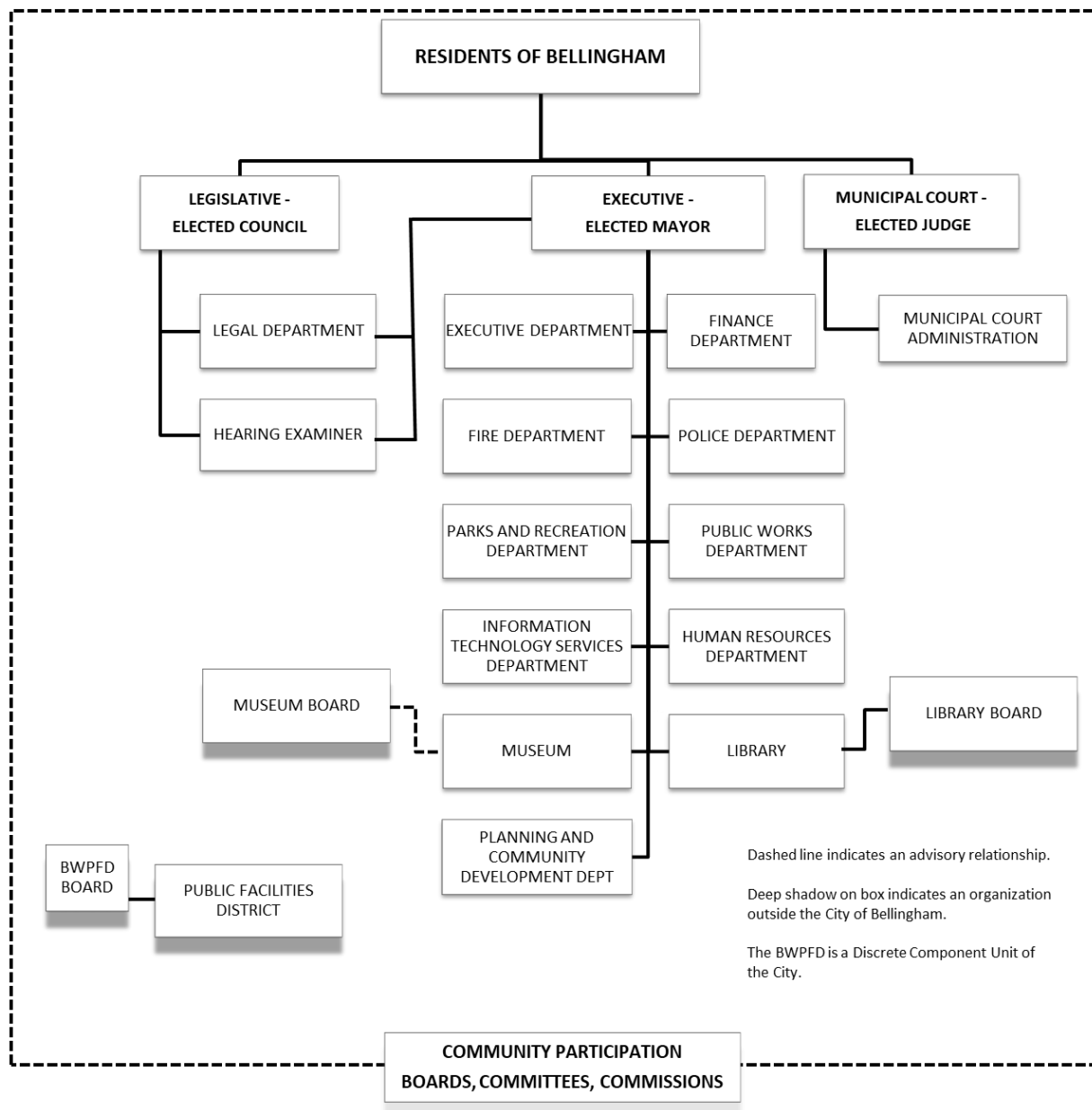
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

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

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

City Organization Chart



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

City Organization and Directory

Elected Officials

Kim Lund, **MAYOR**

Mayor's Office (360) 778-8100

Deputy Administrator, Forrest Longman

Deputy Administrator, Janice Keller

Communication 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.

Administrative Department Heads

Police Chief , Rebecca Mertzig	(360) 778-8600
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 Director , 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 Marriner	(360) 778-8270
Public Works Director , Joel Pfundt	(360) 778-7900

BUDGET OVERVIEW

Preparing the Budget

The Bellingham City Council adopted ordinance 2014-06-034, changing the City from an annual budget cycle to a biennial budget cycle, beginning with the 2015-2016 biennium. In 2024, City Council repealed that ordinance by adopting ordinance 2024-07-021, moving the City back to an annual budget cycle starting in the 2025 budget year.

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

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

Amending the Budget

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

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

Budget Control

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

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

Budget Process and Reporting

Starting in 2023, the operating and capital projects budgets are split into two distinct components and reported separately. Only capital projects starting or continuing in 2023 are included in the capital component of the budget; historical actual revenue and expenditures for closed or inactive projects are still commingled with the historical operating actuals prior to 2023.

The terms capital budget and capital projects budget are used interchangeably in this document and should not be confused with the capital outlay account type. For more detail about this 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 by multiple departments
100s - Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital.		
111	Street Fund	Public Works
114	Firefighters Pension and Benefit Fund	Human Resources
116	Police Officers Pension and Benefit Fund	Human Resources
120	Public Safety Sales Tax Fund	*Shared by multiple departments
121	Mitigation Bank Fund	Public Works
126	Library Gift Fund	Library
136	Environmental Remediation Fund	*Shared by multiple departments
141	First 1/4% Real Estate Excise Tax (REET) Fund	*Shared by multiple departments
142	Second 1/4% REET Fund	*Shared by multiple departments
151	Police Federal Equitable Sharing Fund	Police
152	Asset Forfeiture/Drug Enforcement Fund	Police
153	Criminal Justice Fund	Police

Fund #	Fund Name	Budgetary Responsibility
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 Fund	Planning & Community Development
183	Tourism Promotion Area Fund	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development
192	HUD Home Sub-fund	Sub-fund for HUD Home fund
200s - Debt Service Funds: To account for financial resources that are restricted, committed or assigned for payment of principal and interest. Also, to account for the accumulation of resources and payment of general long-term debt, principal, and interest.		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
300s - Capital Projects Funds: To account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or other capital assets, excluding those financed by proprietary funds or for assets that will be held in trust for others.		
301	What-Comm Facility Construction Fund	*Shared by multiple departments
302	Library Renovation Fund	*Shared by multiple departments
303	Skate Park Construction Fund	*Shared by multiple departments
371	Waterfront Construction Fund	*Shared by multiple departments
400s - Enterprise Funds: To account for operations that are normally financed and operated similar to a private business, in which a fee is charged to external users for goods or services.		
410	Water Fund	Public Works
411	Watershed	Sub-fund for Watershed
420	Wastewater Fund	Public Works
430	Storm and Surface Water Utility Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
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 budget year, total budgeted annual revenues, total budgeted annual expenditures, estimated ending reserve balances, and the resulting estimated percentage and dollar change to the reserve balance for the budget 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	128,549,088	128,580,716	17,399,172	(31,629)	0%
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	50,000	523,119	100,000	24%
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	6,261,600	8,450,000	14,242,901	468,699	(5,792,901)	-93%
162 Publ 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	10,142,000	10,010,000	13,219,079	6,932,921	(3,209,079)	-32%
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 Grant	-	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%
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	22,150,887	33,166,500	32,933,474	22,383,913	233,026	1%

Budget Overview

Fund Number and Name	Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
411 Watershed	18,716,434	7,600,000	13,414,257	12,902,177	(5,814,257)	-31%
420 Wastewater	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	10,885,980	11,138,449	322,531	(252,469)	-44%
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	236,892	6,093,679	6,105,631	224,940	(11,952)	-5%
550 Claims, Litigation & Prop Loss	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	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	505,099,883	542,954,919	156,734,780	(37,855,037)	-19%

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.

Reserve estimates are based on budgeted revenues and expenses plus revised beginning reserves. Each year, reserves are recalculated based on cash on hand and existing short-term assets and liabilities, which may cause actual ending reserves to not match the following year beginning reserves. Once the Finance Department has fully closed out the previous year, the reserves are formally revised 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 for 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	15,785,749	15,373,650	-	-	112,031,884	76,766,734	-	-	219,958,016
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	128,549,088	125,831,569	2,894,019	21,265,653	141,986,305	80,723,613	466,236	3,383,400	505,099,883
NON-EXPENDITURES	44,000	3,096,214	-	1,500,000	2,237,534	-	-	-	6,877,748
SALARIES AND WAGES	65,227,488	13,238,980	-	-	28,203,953	17,840,304	-	-	124,510,725
PERSONNEL BENEFITS	22,171,452	7,207,466	-	-	10,136,043	6,836,601	-	-	46,351,562
SUPPLIES	2,117,573	3,103,575	-	-	7,282,831	3,064,104	-	-	15,568,083
OTHER SERVICES AND CHARGES	39,020,203	86,956,486	-	8,230,000	69,780,594	39,000,127	-	1,152,944	244,140,354
CAPITAL OUTLAYS	-	34,205,000	-	10,500,000	38,806,000	9,135,000	-	-	92,646,000
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	128,580,716	147,883,753	2,894,019	20,230,000	160,880,330	78,922,559	-	3,563,542	542,954,919
Net Surplus/(Deficit)	(31,629)	(22,052,184)	-	1,035,653	(18,894,025)	1,801,054	466,236	(180,142)	(37,855,037)
ESTIMATED ENDING RESERVE	17,399,172	57,872,600	1,515,799	16,638,470	37,423,386	12,604,722	11,408,116	1,872,515	156,734,780

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 \$10,000 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

Expenditure Type	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	10,595,069	3,986,957	5,805,474	3,823,830	6,877,748
NON-EXPENDITURES	10,595,069	3,986,957	5,805,474	3,823,830	6,877,748
SALARIES AND WAGES	79,985,646	90,281,206	103,404,404	72,067,042	119,397,785
OVERTIME AND HAZARD DUTY	5,619,748	6,114,505	5,764,408	3,840,712	5,112,939
SALARIES AND WAGES	85,605,394	96,395,711	109,168,813	75,907,754	124,510,725
PERSONNEL BENEFITS	32,899,768	36,788,731	38,087,550	26,003,389	44,259,762
PENSION & DISABILITY PAYMENTS	1,297,212	1,306,795	1,402,321	755,311	2,091,800
PERSONNEL BENEFITS	34,196,980	38,095,526	39,489,870	26,758,700	46,351,562
OFFICE AND OPERATING SUPPLIES	8,760,683	10,108,864	10,722,222	7,348,545	11,092,785
FUEL CONSUMED	942,809	998,014	936,703	670,773	939,834
PURCHASES FOR RESALE	1,847,401	1,828,746	1,687,681	1,602,638	175,400
SMALL TOOLS AND MINOR EQUIPMENT	3,213,627	4,939,558	2,949,115	2,337,887	3,010,063
INTER FUND BILLING	-	212	(24,083)	-	350,000
SUPPLIES	14,764,520	17,875,393	16,271,638	11,959,843	15,568,083
PROFESSIONAL SERVICES	58,413,500	68,935,347	77,511,182	61,661,113	88,466,587
COMMUNICATION	1,638,966	1,539,192	1,837,973	2,503,892	3,557,387
TRAVEL	256,993	290,764	357,424	149,261	582,318
TAXES & OPERATING ASSESSMENTS	12,876,137	13,081,863	13,976,753	9,742,306	16,025,642
OPERATING RENTALS AND LEASES	11,062,277	14,317,109	15,805,039	14,712,640	23,502,633
INSURANCE	4,328,812	4,416,230	5,921,882	2,975,045	5,686,983
UTILITY SERVICE	5,382,646	5,472,803	5,658,338	4,018,591	6,542,151
REPAIRS & MAINTENANCE	16,188,663	25,141,111	29,844,744	17,315,604	79,960,190
MISCELLANEOUS	18,380,812	14,771,786	19,965,191	14,037,823	19,816,462
OTHER SERVICES AND CHARGES	128,528,807	147,966,206	170,878,525	127,116,277	244,140,354
LAND	4,779,595	6,811,624	8,368,413	16,088,014	13,250,000
BUILDINGS AND STRUCTURES	17,090,060	1,069,323	10,581,154	12,680,521	10,500,000
OTHER IMPROVEMENTS	14,870,080	10,373,129	23,633,044	13,469,360	28,430,000
MACHINERY AND EQUIPMENT	3,962,948	5,871,887	8,647,989	3,041,274	10,066,000
CONSTRUCTION OF FIXED ASSETS	730,101	13,853,730	19,659,979	11,312,882	30,400,000
CAPITAL OUTLAYS	41,432,784	37,979,692	70,890,579	56,592,051	92,646,000
GENERAL OBLIGATION BONDS	2,915,000	3,070,000	3,645,000	-	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	721,221	135,734
OTHER NOTES	2,071,821	1,422,654	1,291,289	814,911	1,227,148
INTERGOVERNMENTAL LOANS	1,633,518	1,775,854	1,922,959	1,762,679	2,302,435
INTERFUND LOAN ISSUANCE	1,500,000	-	180,000	-	-
DEBT SERVICE PRINCIPAL	9,928,693	8,576,374	9,382,019	4,890,811	9,207,317
INTEREST ON INTERFUND DEBT	10,189	20,711	24,677	11,154	2,344
INTEREST ON LT EXTERNAL DEBT	4,039,941	3,827,649	4,152,354	3,494,482	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
DEBT SERVICE INTEREST/COSTS	4,055,729	3,851,810	4,507,423	3,508,031	3,653,132
TOTAL EXPENDITURE	329,107,976	354,727,670	426,394,341	310,557,296	542,954,919

FUND BUDGETS

For information regarding the delineation between operating and capital budgets in the following tables, see [Budget Process and Reporting](#).

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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	56,031,702	49,721,075	37,791,601	19,308,861	17,430,801
OPERATING					
TAXES	80,865,382	84,536,085	84,472,361	62,839,941	100,995,000
LICENSES AND PERMITS	968,181	792,871	822,871	447,233	790,200
INTERGOVERNMENTAL REVENUE	4,587,963	3,770,924	9,047,887	2,166,113	5,189,076
CHARGES FOR GOODS AND SRVS.	12,762,182	13,595,937	12,862,346	13,918,412	15,785,749
FINES AND PENALTIES	285,974	243,698	278,800	2,814	352,349
MISCELLANEOUS REVENUE	1,924,228	2,014,015	1,735,297	3,058,751	3,876,735
NON REVENUES	-	494,612	497,972	471,771	59,979
OTHER FINANCING SOURCES	-	-	7,621	500,000	1,500,000
TOTAL REVENUE	101,393,910	105,448,143	109,725,155	83,405,035	128,549,088
NON-EXPENDITURES	2,274,288	1,468,368	709,495	218,758	44,000
SALARIES AND WAGES	50,244,516	54,149,463	60,993,592	41,095,796	65,227,488
PERSONNEL BENEFITS	17,476,838	19,176,983	19,496,162	13,110,033	22,171,452
SUPPLIES	3,137,691	4,191,950	3,227,170	2,160,690	2,117,573
OTHER SERVICES AND CHARGES	32,096,685	36,486,341	41,391,664	29,015,867	39,020,203
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	126,139,182	85,601,144	128,580,716
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	17,793	643	-
PERSONNEL BENEFITS	4,052	18,647	6,921	298	-
SUPPLIES	-	2,870	-	-	-
OTHER SERVICES AND CHARGES	121,846	2,991,702	550,577	9,560	-
TOTAL EXPENDITURE	135,724	3,063,590	2,075,291	10,501	-
Net Surplus/(Deficit)	(6,310,626)	(11,929,474)	(18,482,740)	(1,878,060)	(31,629)
ESTIMATED ENDING RESERVES	49,721,075	37,791,601	19,308,861	17,430,801	17,399,172

Fund Budgets

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

001 - General Fund	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
Expenditures by Department	FY2022	FY2023	FY2024	FY2025	FY2026
Office Of The Mayor	1,431,306	1,668,446	1,867,940	2,813,254	2,645,934
City Council	739,708	1,041,267	1,139,875	832,425	1,392,897
Hearing Examiner	135,421	109,130	136,537	91,845	152,316
Library	6,071,245	7,405,596	8,013,365	5,486,553	8,314,491
Museum	1,463,654	1,625,921	1,720,728	1,339,146	2,096,673
Finance	2,568,484	4,351,301	3,802,082	2,419,290	3,691,579
Human Resources	2,413,988	2,926,933	3,231,762	1,906,331	2,762,808
Information Technology Services	3,335,093	-	-	-	-
Legal	2,476,012	2,336,416	2,495,642	1,766,827	2,850,278
Municipal Court	2,444,447	2,814,954	3,270,984	2,306,347	3,748,022
Parks & Recreation	10,373,811	12,613,125	12,960,182	9,664,402	12,998,011
Planning & Community Development	4,342,044	5,122,980	5,316,876	2,594,199	4,250,138
Fire	28,239,201	32,897,341	36,130,377	25,994,714	40,927,582
Police	29,328,431	34,612,792	36,992,709	26,595,981	40,704,829
Non-Departmental	12,341,596	9,721,769	11,135,417	1,800,331	2,044,133
TOTAL EXPENDITURE	107,704,537	119,247,972	128,214,474	85,611,645	128,580,716

Special Revenue Funds

Street Fund

111 - Street	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	10,850,016	14,844,941	16,214,800	13,479,452	5,804,800
OPERATING					
TAXES	11,936,041	12,986,603	12,329,319	7,008,944	10,400,000
LICENSES AND PERMITS	1,900	950	850	1,500	1,000
INTERGOVERNMENTAL REVENUE	1,810,356	1,860,797	2,011,161	1,144,883	1,672,000
CHARGES FOR GOODS AND SRVS.	2,033,348	1,172,129	1,004,681	1,517,288	729,000
FINES AND PENALTIES	-	-	-	25	-
MISCELLANEOUS REVENUE	241,219	467,251	617,218	185,977	15,000
OTHER FINANCING SOURCES	-	200,000	250,000	5,907	-
TOTAL REVENUE	16,022,864	16,687,730	16,213,229	9,864,524	12,817,000
NON-EXPENDITURES	865,371	657,030	904,124	646,527	1,096,214
SALARIES AND WAGES	2,126,046	2,247,994	2,873,099	1,983,150	3,766,462
PERSONNEL BENEFITS	1,089,743	1,181,081	1,184,139	803,262	1,352,327
SUPPLIES	1,198,224	1,218,532	1,408,264	903,624	1,519,200
OTHER SERVICES AND CHARGES	6,429,729	7,700,071	9,425,368	4,833,232	10,224,085
CAPITAL OUTLAYS	59,072	37,375	117,897	-	-
TOTAL EXPENDITURE	11,768,184	13,042,083	15,912,891	9,169,796	17,958,288
CAPITAL					
INTERGOVERNMENTAL REVENUE	824,105	217,425	6,336,836	272,488	22,440,000
CHARGES FOR GOODS AND SERVICES	-	-	176,705	-	-
MISCELLANEOUS REVENUE	-	-	126,000	-	-
TOTAL REVENUE	824,105	217,425	6,639,541	272,488	22,440,000
SALARIES AND WAGES	30,713	83,700	229,188	212,478	-
PERSONNEL BENEFITS	13,933	38,650	92,777	78,876	-
OTHER SERVICES AND CHARGES	535	1,585,571	2,417,662	2,727,825	200,000
CAPITAL OUTLAYS	1,038,680	785,291	6,935,601	5,622,689	22,440,000
TOTAL EXPENDITURE	1,083,860	2,493,212	9,675,227	8,641,868	22,640,000
Net Surplus/(Deficit)	3,994,925	1,369,859	(2,735,348)	(7,674,652)	(5,341,288)
ESTIMATED ENDING RESERVES	14,844,941	16,214,800	13,479,452	5,804,800	463,512

Street Fund: A special revenue fund designated for maintenance of all City Streets. The primary funding source for the Street Fund is 32% of Sales Tax revenues. The fund is managed by the [Public Works Department](#).

Fund Budgets

Firefighter and Police Officer's Pension Funds

114 - Firefighter's Pensions	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	17,610,262	19,559,903	21,699,898	24,140,425	24,091,534
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	207,022	399,671	593,458	428,700	199,280
TOTAL REVENUE	3,119,517	3,397,272	3,689,286	749,456	319,280
SALARIES AND WAGES	11,745	10,951	13,059	23,351	38,738
PERSONNEL BENEFITS	882,092	931,667	922,406	530,101	1,434,883
SUPPLIES	24,307	13,234	17,975	38,985	25,820
OTHER SERVICES AND CHARGES	251,733	301,426	295,318	205,911	436,253
TOTAL EXPENDITURE	1,169,876	1,257,277	1,248,758	798,347	1,935,694
Net Surplus/(Deficit)	1,949,641	2,139,994	2,440,528	(48,891)	(1,616,414)
ESTIMATED ENDING RESERVES	19,559,903	21,699,898	24,140,425	24,091,534	22,475,120
116 - Police Officer's Pensions	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	9,389,024	8,747,328	8,138,010	7,405,845	6,926,243
OPERATING					
MISCELLANEOUS REVENUE	116,780	174,314	224,917	18,920	52,588
TOTAL REVENUE	116,780	174,314	224,917	18,920	52,588
SALARIES AND WAGES	11,744	10,950	13,058	23,349	38,738
PERSONNEL BENEFITS	425,187	386,333	491,673	242,042	685,083
SUPPLIES	4,895	17,412	3,038	11,700	23,520
OTHER SERVICES AND CHARGES	316,651	368,937	449,312	221,430	370,027
TOTAL EXPENDITURE	758,477	783,632	957,082	498,522	1,117,368
Net Surplus/(Deficit)	(641,696)	(609,318)	(732,165)	(479,602)	(1,064,780)
ESTIMATED ENDING RESERVES	8,747,328	8,138,010	7,405,845	6,926,243	5,861,463

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 Health, Safety and Justice Fund

120 - Public Safety Sales Tax	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
BEGINNING RESERVE	-	-	-	1,843,105	847,290
OPERATING	-	-	-	-	-
TAXES	-	-	2,038,240	2,234,643	3,350,000
MISCELLANEOUS REVENUE	-	-	1,146,095	249,678	-
OTHER FINANCING SOURCES	-	-	217,556	-	-
TOTAL REVENUE	-	-	3,401,891	2,484,321	3,350,000
SALARIES AND WAGES	-	-	21,510	70,904	116,459
PERSONNEL BENEFITS	-	-	8,596	27,151	42,825
SUPPLIES	-	-	-	116	-
OTHER SERVICES AND CHARGES	-	-	1,528,680	1,865,629	3,218,248
TOTAL EXPENDITURE	-	-	1,558,785	1,963,801	3,377,531
Net Surplus/(Deficit)	-	-	1,843,105	520,520	(27,531)
ESTIMATED ENDING RESERVES	-	-	1,843,105	847,290	819,759

Public Health, Safety and Justice Fund: Funded by a voter approved 0.2% sales tax in November 2023, the purpose of this fund is to provide for costs associated with public health, safety and justice facilities and services. The fund is managed by the [Executive Department](#).

Mitigation Bank Fund

121 - Mitigation Bank	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	-
OPERATING					
CHARGES FOR GOODS AND SERVICES	-	-	-	-	20,000
TOTAL REVENUE	-	-	-	-	20,000
OTHER SERVICES AND CHARGES	-	-	-	-	20,000
TOTAL EXPENDITURE	-	-	-	-	20,000
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

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](#).

Fund Budgets

Library Gift Fund

126 - Library Gift	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	103,672	407,762	413,675	384,458	423,119
OPERATING					
MISCELLANEOUS REVENUE	399,841	83,772	55,976	92,466	150,000
TOTAL REVENUE	399,841	83,772	55,976	92,466	150,000
 SUPPLIES	 21,234	 59,685	 21,620	 27,600	 50,000
OTHER SERVICES AND CHARGES	74,517	18,174	63,573	26,205	-
TOTAL EXPENDITURE	95,751	77,859	85,193	53,805	50,000
 Net Surplus/(Deficit)	 304,089	 5,914	 (29,217)	 38,661	 100,000
 ESTIMATED ENDING RESERVES	 407,762	 413,675	 384,458	 423,119	 523,119

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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	2,026,729	3,232,083	3,844,612	4,337,037	5,400,569
OPERATING					
TAXES	2,210,564	2,314,800	2,445,694	2,399,940	3,670,000
MISCELLANEOUS REVENUE	94,203	178,203	233,880	2,998	-
OTHER FINANCING SOURCES	1,400,000	645,126	-	-	-
TOTAL REVENUE	3,704,767	3,138,129	2,679,574	2,402,937	3,670,000
NON-EXPENDITURES	658,600	621,400	654,750	12,600	-
SALARIES AND WAGES	166,827	248,246	359,345	260,870	213,607
PERSONNEL BENEFITS	51,915	53,746	61,386	36,471	55,847
SUPPLIES	4,770	9,593	-	152	1,200
OTHER SERVICES AND CHARGES	934,046	1,109,664	726,720	467,642	1,641,352
TOTAL EXPENDITURE	1,816,158	2,042,649	1,802,201	777,734	1,912,006
CAPITAL					
INTERGOVERNMENTAL REVENUE	389,035	276,429	802,860	190,638	16,287,800
OTHER FINANCING SOURCES	-	-	-	-	7,435,000
TOTAL REVENUE	389,035	276,429	802,860	190,638	23,722,800
SALARIES AND WAGES	17,075	26,656	38,100	34,898	-
PERSONNEL BENEFITS	7,467	11,365	14,412	12,328	-
OTHER SERVICES AND CHARGES	1,047,749	721,358	1,135,297	703,763	27,168,000
CAPITAL OUTLAYS	-	-	-	1,321	-
TOTAL EXPENDITURE	1,072,291	759,380	1,187,808	752,309	27,168,000
Net Surplus/(Deficit)	1,205,353	612,529	492,425	1,063,532	(1,687,206)
ESTIMATED ENDING RESERVES	3,232,083	3,844,612	4,337,037	5,400,569	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.

Fund Budgets

Real Estate Excise Tax Funds

141 - 1st 1/4% REET	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	5,751,584	7,490,614	7,229,288	5,668,219	821,414
OPERATING					
TAXES	3,148,981	2,301,246	2,274,161	2,313,870	2,200,000
MISCELLANEOUS REVENUE	71,026	148,645	195,704	-	-
TOTAL REVENUE	3,220,007	2,449,891	2,469,865	2,313,870	2,200,000
CAPITAL					
INTERGOVERNMENTAL REVENUE	233,954	-	-	-	-
MISCELLANEOUS REVENUE	-	-	134	-	-
TOTAL REVENUE	233,954	-	134	-	-
NON-EXPENDITURES	350,000	-	-	-	-
SALARIES AND WAGES	53,547	37,682	46,749	40,252	-
PERSONNEL BENEFITS	23,090	15,854	19,629	15,751	-
SUPPLIES	-	541	-	-	-
OTHER SERVICES AND CHARGES	959,231	2,657,140	2,418,211	592,057	2,925,000
CAPITAL OUTLAYS	329,063	-	1,546,480	477,794	50,000
TOTAL EXPENDITURE	1,714,931	2,711,217	4,031,068	1,125,854	2,975,000
Net Surplus/(Deficit)	1,739,030	(261,326)	(1,561,069)	1,188,017	(775,000)
ESTIMATED ENDING RESERVES	7,490,614	7,229,288	5,668,219	821,414	46,414

142 - 2nd 1/4% REET	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	11,103,440	13,440,675	13,214,785	12,878,164	7,789,141
OPERATING					
TAXES	3,148,981	2,301,246	2,274,161	2,313,870	2,200,000
INTERGOVERNMENTAL REVENUE	20,000	20,000	20,000	-	20,000
MISCELLANEOUS REVENUE	131,868	250,785	342,143	-	-
TOTAL REVENUE	3,300,849	2,572,031	2,636,304	2,313,870	2,220,000
NON-EXPENDITURES					-
SALARIES AND WAGES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
OTHER SERVICES AND CHARGES	-	-	-	-	-
TOTAL EXPENDITURE	-	-	-	-	-
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	-	-	593,000
CHARGES FOR GOODS AND SRVS.	-	-	45,696	-	1,500,000
OTHER FINANCING SOURCES	-	-	-	-	1,500,000
TOTAL REVENUE	-	-	45,696	-	3,593,000
NON-EXPENDITURES	-	-	-	-	2,000,000
SALARIES AND WAGES	9,750	63,205	107,004	72,158	-
PERSONNEL BENEFITS	4,115	26,060	47,197	29,901	-
SUPPLIES	50,767	10,437	85,419	1,268	-
OTHER SERVICES AND CHARGES	829,398	381,502	2,152,088	841,959	3,508,000
CAPITAL OUTLAYS	69,584	2,316,717	626,913	910,460	650,000
TOTAL EXPENDITURE	963,614	2,797,921	3,018,621	1,855,746	6,158,000
Net Surplus/(Deficit)	2,337,235	(225,890)	(336,621)	458,124	(345,000)
ESTIMATED ENDING RESERVES	13,440,675	13,214,785	12,878,164	7,789,141	7,444,141

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](#).

Fund Budgets

Police Special Revenue Funds

151 - Police Federal Equitable Share	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	100,823	86,610	86,978	54,358	13,000
OPERATING					
INTERGOVERNMENTAL REVENUE	12,563	20,360	17,838	-	-
MISCELLANEOUS REVENUE	878	1,433	2,131	-	-
TOTAL REVENUE	13,442	21,793	19,969	-	-
SUPPLIES	25,193	20,203	51,368	40,637	2,000
OTHER SERVICES AND CHARGES	2,461	1,221	1,221	721	1,297
TOTAL EXPENDITURE	27,654	21,425	52,589	41,358	3,297
Net Surplus/(Deficit)	(14,212)	368	(32,621)	(41,358)	(3,297)
ESTIMATED ENDING RESERVES	86,610	86,978	54,358	13,000	9,703

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	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	105,099	102,015	102,856	96,659	96,201
OPERATING					
MISCELLANEOUS REVENUE	1,110	1,940	2,561	-	-
TOTAL REVENUE	1,110	1,940	2,561	-	-
SUPPLIES	1,991	-	7,658	-	-
OTHER SERVICES AND CHARGES	2,204	1,099	1,099	458	5,275
TOTAL EXPENDITURE	4,194	1,099	8,758	458	5,275
Net Surplus/(Deficit)	(3,084)	841	(6,197)	(458)	(5,275)
ESTIMATED ENDING RESERVES	102,015	102,856	96,659	96,201	90,926

Asset Forfeiture / Drug Enforcement: Proceeds from seizures are held in this fund and used by the police department for drug enforcement.

153 - Criminal Justice	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	46,236	177,071	592,801	1,008,824	1,021,314
OPERATING					
INTERGOVERNMENTAL REVENUE	435,583	669,262	700,124	385,194	657,500
MISCELLANEOUS REVENUE	2,691	8,690	24,324	-	-
TOTAL REVENUE	438,274	677,952	724,448	385,194	657,500
SUPPLIES	233,331	168,211	180,996	223,319	645,000
OTHER SERVICES AND CHARGES	74,108	94,011	127,429	97,013	237,583
CAPITAL OUTLAYS	-	-	-	52,372	-
TOTAL EXPENDITURE	307,439	262,222	308,424	372,704	882,583
Net Surplus/(Deficit)	130,835	415,730	416,023	12,490	(225,083)
ESTIMATED ENDING RESERVES	177,071	592,801	1,008,824	1,021,314	796,231

Criminal Justice: Funded by State entitlements.

Fund Budgets

Public Safety Dispatch Fund

160 - Public Safety Dispatch	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	585,976	93,616	315,097	784,433	1,782,736
OPERATING					
INTERGOVERNMENTAL REVENUE	2,204,926	2,244,163	2,239,215	1,517,238	2,000,000
CHARGES FOR GOODS AND SRVS.	5,794,693	7,623,755	7,726,819	6,311,426	8,917,222
MISCELLANEOUS REVENUE	6,106	9,790	17,967	10,457	8,500
TOTAL REVENUE	8,005,724	9,877,709	9,984,001	7,839,121	10,925,722
NON-EXPENDITURES	2,818	2,818	2,818	1,519	-
SALARIES AND WAGES	4,525,849	4,995,061	5,274,724	3,649,680	5,999,064
PERSONNEL BENEFITS	1,884,774	1,937,514	1,910,239	1,219,902	2,264,032
SUPPLIES	433,941	283,941	129,255	130,083	276,056
OTHER SERVICES AND CHARGES	1,153,297	1,593,519	1,677,308	1,586,290	2,179,542
DEBT SERVICE PRINCIPAL	290,368	293,254	293,799	249,450	75,755
DEBT SERVICE INTEREST/COSTS	10,189	6,955	10,052	3,894	278
TOTAL EXPENDITURE	8,301,237	9,113,060	9,298,195	6,840,818	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	998,303	130,995
ESTIMATED ENDING RESERVES	93,616	315,097	784,433	1,782,736	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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	6,827,595	10,682,035	12,596,195	8,515,031	6,261,600
OPERATING					
TAXES	7,590,607	8,258,479	7,840,457	5,153,581	7,500,000
MISCELLANEOUS REVENUE	145,070	350,988	396,989		-
TOTAL REVENUE	7,735,676	8,609,468	8,237,446	5,153,581	7,500,000
NON-EXPENDITURES	-	200,000	250,000	-	-
SALARIES AND WAGES	49,095	9,018	7,541	21,325	-
PERSONNEL BENEFITS	21,462	4,088	108	523	-
SUPPLIES	-	-	-	18,867	-
OTHER SERVICES AND CHARGES	2,473,540	674,103	1,656,532	1,037,918	3,202,901
CAPITAL OUTLAYS	-	-	600,000	-	-
TOTAL EXPENDITURE	2,544,097	887,209	2,514,181	1,078,633	3,202,901
CAPITAL					
INTERGOVERNMENTAL REVENUE	1,398,541	602,704	9,382,822	2,762,016	950,000
MISCELLANEOUS REVENUE	-	-	4,810	-	-
TOTAL REVENUE	1,398,541	602,704	9,387,632	2,762,016	950,000
SALARIES AND WAGES	115,798	184,413	307,280	197,378	-
PERSONNEL BENEFITS	52,537	84,843	128,597	77,948	-
SUPPLIES	120,477	243,535	16,099	18,328	-
OTHER SERVICES AND CHARGES	405,999	3,177,275	2,874,809	3,269,356	8,740,000
CAPITAL OUTLAYS	2,040,870	2,720,736	15,865,276	5,527,386	2,300,000
TOTAL EXPENDITURE	2,735,680	6,410,802	19,192,061	9,090,396	11,040,000
Net Surplus/(Deficit)	3,854,440	1,914,160	(4,081,163)	(2,253,431)	(5,792,901)
ESTIMATED ENDING RESERVES	10,682,035	12,596,195	8,515,031	6,261,600	468,699

Transportation Fund: Is funded from a voter approved 0.2% sales tax that began in April of 2011 and reapproved by voters in November 2020. The current approved sales tax remains in effect until 2031. Funds will be used to maintain and build transportation infrastructure in Bellingham. The fund is budgeted in the [Public Works Department](#).

Fund Budgets

Public, Education and Government Access TV Funds

162 - Publ Educ & Gov Acc TV Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	302,322	325,315	277,074	211,899	162,562
OPERATING					
LICENSES AND PERMITS	308,856	239,550	253,502	147,608	225,000
CHARGES FOR GOODS AND SRVS.	-	-	-	-	2,500
MISCELLANEOUS REVENUE	3,089	5,186	5,629	-	-
TOTAL REVENUE	311,945	244,735	259,132	147,608	227,500
NON-EXPENDITURES	171	171	171	92	-
SALARIES AND WAGES	150,353	165,717	183,072	104,304	-
PERSONNEL BENEFITS	65,729	74,716	77,216	40,016	-
SUPPLIES	11,934	265	5,512	4,024	6,500
OTHER SERVICES AND CHARGES	60,764	52,108	58,336	48,508	209,548
TOTAL EXPENDITURE	288,951	292,976	324,307	196,945	216,048
Net Surplus/(Deficit)	22,993	(48,241)	(65,175)	(49,337)	11,452
ESTIMATED ENDING RESERVES	325,315	277,074	211,899	162,562	174,014

163 - Restricted Equipment/PEG	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	684,070	618,054	639,633	693,564	704,597
OPERATING					
MISCELLANEOUS REVENUE	99,230	66,818	81,364	35,103	60,000
TOTAL REVENUE	99,230	66,818	81,364	35,103	60,000
SUPPLIES	100,325	45,240	23,929	19,835	73,000
OTHER SERVICES AND CHARGES	-	-	3,503	4,235	-
CAPITAL OUTLAYS	64,921	-	-	-	75,000
TOTAL EXPENDITURE	165,246	45,240	27,432	24,070	148,000
Net Surplus/(Deficit)	(66,016)	21,579	53,932	11,033	(88,000)
ESTIMATED ENDING RESERVES	618,054	639,633	693,564	704,597	616,597

Public, Education, & Government Access TV (PEG) Funds: This Fund was created in 2012 to account for a portion of cable franchise fees. It will be used to track revenue and expenditures associated with public, education, and government access television. Beginning in 2013, a separate equipment subfund 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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	9,204,890	10,924,062	11,311,735	13,073,323	10,142,000
OPERATING					
TAXES	5,448,023	5,557,361	9,283,481	5,239,829	9,700,000
INTERGOVERNMENTAL REVENUE	59,985	192,899	79	-	-
MISCELLANEOUS REVENUE	137,967	257,387	400,146	239,102	310,000
TOTAL REVENUE	5,645,975	6,007,647	9,683,706	5,478,932	10,010,000
SALARIES AND WAGES	614,405	756,111	1,195,390	1,085,905	2,632,639
PERSONNEL BENEFITS	314,281	409,395	577,231	496,405	1,202,203
SUPPLIES	99,767	94,835	138,589	159,595	380,661
OTHER SERVICES AND CHARGES	303,953	724,458	340,175	766,847	2,263,576
CAPITAL OUTLAYS	2,118,282	-	-	-	-
DEBT SERVICE PRINCIPAL	24,985	-	-	-	-
TOTAL EXPENDITURE	3,475,673	1,984,799	2,251,385	2,508,751	6,479,079
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	-	32,655	-
TOTAL REVENUE	-	-	-	32,655	-
SALARIES AND WAGES	19,763	50,297	112,652	111,360	-
PERSONNEL BENEFITS	7,813	21,756	47,882	42,174	-
SUPPLIES	-	22,867	13,143	756	-
OTHER SERVICES AND CHARGES	78,867	375,319	322,882	176,237	-
CAPITAL OUTLAYS	344,687	3,164,936	5,174,174	5,603,630	6,740,000
TOTAL EXPENDITURE	451,130	3,635,174	5,670,733	5,934,158	6,740,000
Net Surplus/(Deficit)	1,719,172	387,673	1,761,587	(2,931,323)	(3,209,079)
ESTIMATED ENDING RESERVES	10,924,062	11,311,735	13,073,323	10,142,000	6,932,921

Greenways Fund: Greenways funds are voter approved property tax levies that acquire land, make improvements, and help to maintain the Greenway areas. The most recent levy was approved by voters in 2023. These funds are managed by the [Parks and Recreation Department](#).

Fund Budgets

Park Impact Fee Fund

177 - Park Impact	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	6,975,834	7,668,331	3,470,081	2,590,121	966,200
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,013,262	1,252,056	1,396,422	820,335	1,800,000
MISCELLANEOUS REVENUE	141,379	187,841	150,479	93,746	130,000
TOTAL REVENUE	2,154,641	1,439,897	1,546,901	914,081	1,930,000
CAPITAL					
INTERGOVERNMENTAL REVENUE	364	3,154	-	-	-
TOTAL REVENUE	364	3,154	-	-	-
SALARIES AND WAGES	152,527	159,093	174,885	117,458	-
PERSONNEL BENEFITS	64,762	67,779	69,845	45,783	-
SUPPLIES	13,801	112,635	51,525	19,388	100,000
OTHER SERVICES AND CHARGES	176,924	268,380	655,957	727,073	280,000
CAPITAL OUTLAYS	1,054,493	5,033,413	1,474,649	1,628,301	1,950,000
TOTAL EXPENDITURE	1,462,507	5,641,300	2,426,861	2,538,002	2,330,000
Net Surplus/(Deficit)	692,497	(4,198,250)	(879,960)	(1,623,921)	(400,000)
ESTIMATED ENDING RESERVES	7,668,331	3,470,081	2,590,121	966,200	566,200

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

Sportsplex Fund

178 - Sportsplex	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	78	452	1,121	2,044	2,044
OPERATING					
MISCELLANEOUS REVENUE	374	669	923	635	-
TOTAL REVENUE	374	669	923	635	-
Net Surplus/(Deficit)	374	669	923	635	-
ESTIMATED ENDING RESERVES	452	1,121	2,044	2,044	2,044

Sportsplex Fund: Dedicated to accumulating 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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	795,202	1,968,794	2,519,139	3,091,184	2,984,241
OPERATING					
TAXES	2,282,491	2,401,630	2,359,258	1,334,127	2,325,000
MISCELLANEOUS REVENUE	16,373	42,470	77,494	55,262	80,000
TOTAL REVENUE	2,298,863	2,444,100	2,436,752	1,389,389	2,405,000
SALARIES AND WAGES	13,068	12,492	33,057	38,609	23,797
PERSONNEL BENEFITS	5,300	5,158	13,545	14,715	10,718
SUPPLIES	-	-	5,653	542	-
OTHER SERVICES AND CHARGES	1,106,903	1,876,105	1,812,453	1,442,466	2,553,750
TOTAL EXPENDITURE	1,125,271	1,893,755	1,864,708	1,496,332	2,588,266
Net Surplus/(Deficit)	1,173,593	550,345	572,044	(106,943)	(183,266)
ESTIMATED ENDING RESERVES	1,968,794	2,519,139	3,091,184	2,984,241	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](#).

Fund Budgets

Low Income Housing Fund

181 - Low Income Housing	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED 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	2,213,755	4,100,000
INTERGOVERNMENTAL REVENUE	494,189	782,312	-	1,474,261	-
CHARGES FOR GOODS AND SRVS.	847,518	(95,926)	817,377	(119,493)	200,000
MISCELLANEOUS REVENUE	197,063	254,283	363,468	312,223	253,818
TOTAL REVENUE	5,542,110	4,946,549	5,194,451	3,880,746	4,553,818
 SALARIES AND WAGES	 120,053	 71,860	 90,187	 48,470	 77,031
PERSONNEL BENEFITS	81,235	48,607	60,479	29,348	30,231
SUPPLIES	4,015	168	239	-	-
OTHER SERVICES AND CHARGES	7,348,946	1,881,525	2,654,903	2,639,431	5,656,347
CAPITAL OUTLAYS	-	-	5,000	1,257,589	-
TOTAL EXPENDITURE	7,554,249	2,002,160	2,810,808	3,974,837	5,763,610
 CAPITAL					
OTHER SERVICES AND CHARGES	-	-	-	280	-
CAPITAL OUTLAYS	-	-	1,196,669	-	-
TOTAL EXPENDITURE	-	-	1,196,669	280	-
 Net Surplus/(Deficit)	(2,012,140)	2,944,389	1,186,974	(94,371)	(1,209,792)
 ESTIMATED ENDING RESERVES	5,116,119	8,060,508	9,247,482	1,232,173	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 Fund

182 - Affordable Housing Sales tax	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED 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	2,573,914	3,945,000
CHARGES FOR GOODS AND SRVS.	-	-	5,000	-	-
MISCELLANEOUS REVENUE	31,623	105,622	172,546	1,652	-
TOTAL REVENUE	3,804,241	4,041,998	4,092,743	2,575,566	3,945,000
SALARIES AND WAGES	6,613	36,547	55,691	68,559	58,852
PERSONNEL BENEFITS	8,489	25,223	37,317	29,170	22,568
SUPPLIES	-	174	2,506	9,407	-
OTHER SERVICES AND CHARGES	473,478	2,186,793	2,708,576	3,705,741	3,960,636
CAPITAL OUTLAYS	-	5,000	-	-	-
TOTAL EXPENDITURE	488,580	2,253,736	2,804,091	3,812,876	4,042,057
Net Surplus/(Deficit)	3,315,661	1,788,263	1,288,652	(1,237,310)	(97,057)
ESTIMATED ENDING RESERVES	4,497,954	6,286,216	7,574,868	115,477	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 Fund

183 - Tourism Promotion Area	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE		1,343,372	1,707,050	2,140,893	2,336,529
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,201,662	1,402,339	1,374,414	810,848	1,600,000
MISCELLANEOUS REVENUE	6,340	29,114	48,628	2,501	-
TOTAL REVENUE	1,208,002	1,431,453	1,423,043	813,348	1,600,000
OTHER SERVICES AND CHARGES	-	1,067,776	989,199	617,713	1,823,661
TOTAL EXPENDITURE	-	1,067,776	989,199	617,713	1,823,661
Net Surplus/(Deficit)	1,208,002	363,677	433,844	195,636	(223,661)
ESTIMATED ENDING RESERVES	1,343,372	1,707,050	2,140,893	2,336,529	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](#).

Fund Budgets

Community Development Block Grant and HOME Funds

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

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

190 - Community Development Grant	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
OPERATING					
INTERGOVERNMENTAL REVENUE	1,356,069	708,908	1,287,386	107,032	1,455,370
CHARGES FOR GOODS AND SRVS.	113,687	211,940	127,371	364,997	204,928
MISCELLANEOUS REVENUE	56,432	72,803	74,412	41,379	23,122
TOTAL REVENUE	1,526,188	993,651	1,489,169	513,407	1,683,419
 SALARIES AND WAGES	 210,010	 173,338	 172,178	 151,431	 205,743
PERSONNEL BENEFITS	150,776	122,221	119,241	94,781	80,333
SUPPLIES	405	933	157	238	618
OTHER SERVICES AND CHARGES	1,176,849	697,160	1,179,579	334,767	1,396,725
TOTAL EXPENDITURE	1,538,040	993,651	1,471,155	581,217	1,683,419
 Net Surplus/(Deficit)	 (11,852)	 -	 18,013	 (67,810)	 -

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.

191 - Home Investment Partnership Grant	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
OPERATING					
INTERGOVERNMENTAL REVENUE	234,733	311,723	136,653	1,114,561	1,968,355
CHARGES FOR GOODS AND SRVS.	194,685	158,406	126,852	104,030	400,000
MISCELLANEOUS REVENUE	73,585	91,989	111,886	92,663	47,179
TOTAL REVENUE	503,003	562,118	375,390	1,311,254	2,415,533
 SALARIES AND WAGES	 39,125	 70,919	 49,583	 26,595	 58,349
SUPPLIES	27,660	49,505	33,873	16,721	22,505
OTHER SERVICES AND CHARGES	366,995	452,048	245,394	1,343,554	2,334,679
TOTAL EXPENDITURE	433,779	572,471	328,850	1,386,870	2,415,533
 Net Surplus/(Deficit)	 69,224	 (10,353)	 46,540	 (75,616)	 -

192 - HUD Home Subfund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
OPERATING					
INTERGOVERNMENTAL REVENUE	700	11,224	233,604	238,153	2,413,409
TOTAL REVENUE	700	11,224	233,604	238,153	2,413,409
 SALARIES AND WAGES	409	6,660	12,104	8,127	9,500
PERSONNEL BENEFITS	291	4,564	8,247	5,176	3,909
OTHER SERVICES AND CHARGES	-	-	213,253	250,042	2,400,000
TOTAL EXPENDITURE	700	11,224	233,604	263,346	2,413,409
 Net Surplus/(Deficit)	-	-	-	(25,193)	-

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

Fund Budgets

Debt Funds

Debt Service Funds

These debt service funds account for city debt obligations and are managed by the [Finance Department](#). Most do not maintain reserves.

224 - 2004 Sportsplex Acq. LTGO	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	287,531
OPERATING					
MISCELLANEOUS REVENUE	227,231	300,000	220,000	213,500	290,500
OTHER FINANCING SOURCES	279,988	281,303	-	-	-
TOTAL REVENUE	507,219	581,303	220,000	213,500	290,500
NON-EXPENDITURES	-	-	-	500,000	-
OTHER SERVICES AND CHARGES	62,359	-	-	-	-
DEBT SERVICE PRINCIPAL	220,000	230,000	245,000	-	265,000
DEBT SERVICE INTEREST/COSTS	59,988	51,303	42,111	17,763	25,500
TOTAL EXPENDITURE	342,346	281,303	287,111	517,763	290,500
Net Surplus/(Deficit)	164,873	300,000	(67,111)	(304,263)	-
ESTIMATED ENDING RESERVES	-	-	-	-	287,531

225 - 2004 PFD/Civic Field LTGO	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	-
OPERATING					
MISCELLANEOUS REVENUE	144,257	115,136	84,392	29,250	6,056
NON REVENUES	644,681	697,602	760,146	-	890,044
TOTAL REVENUE	788,938	812,738	844,538	29,250	896,100
DEBT SERVICE PRINCIPAL	655,000	705,000	765,000	-	870,000
DEBT SERVICE INTEREST/COSTS	133,938	107,738	79,538	29,250	26,100
TOTAL EXPENDITURE	788,938	812,738	844,538	29,250	896,100
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

227 - 2016 PFD Refunding Bond	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	-
OPERATING					
MISCELLANEOUS REVENUE	246,900	221,250	183,650	71,425	97,050
NON REVENUES	855,000	940,000	1,020,000	-	1,260,000
TOTAL REVENUE	1,101,900	1,161,250	1,203,650	71,425	1,357,050
DEBT SERVICE PRINCIPAL	855,000	940,000	1,020,000	-	1,260,000
DEBT SERVICE INTEREST/COSTS	246,900	221,250	183,650	71,425	97,050
TOTAL EXPENDITURE	1,101,900	1,161,250	1,203,650	71,425	1,357,050
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

235 - Governmental Debt Service	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	-
OPERATING					
OTHER FINANCING SOURCES	615,201	457,727	455,839	17,934	350,369
TOTAL REVENUE	615,201	457,727	455,839	17,934	350,369
DEBT SERVICE PRINCIPAL	530,232	392,287	402,532	-	330,000
DEBT SERVICE INTEREST/COSTS	84,969	65,440	53,307	17,934	20,369
TOTAL EXPENDITURE	615,201	457,727	455,839	17,934	350,369
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

Fund Budgets

LID Guaranty Fund

245 - LID Guaranty Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	78,992	79,806	81,260	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	79,806	81,260	83,268	83,268	83,268

Construction Funds

What-Comm Construction Fund

301 - What-Comm Facility Construction	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED 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	2,288	-
PERSONNEL BENEFITS	-	-	232	910	-
OTHER SERVICES AND CHARGES	-	-	-	489,935	-
CAPITAL OUTLAYS	-	-	606,066	13,652	10,500,000
TOTAL EXPENDITURE	-	-	606,841	506,785	10,500,000
Net Surplus/(Deficit)	-	-	909,974	(506,785)	-
ESTIMATED ENDING RESERVES	-	-	909,974	986,815	986,815

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

Fund Budgets

Library Renovation Construction Fund

302 - Library Renovation	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	-
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	-	-	3,030,000
MISCELLANEOUS REVENUE	-	-	-	-	3,200,000
OTHER FINANCING SOURCES	-	-	-	-	2,000,000
TOTAL REVENUE	-	-	-	-	8,230,000
OTHER SERVICES AND CHARGES	-	-	-	-	8,230,000
TOTAL EXPENDITURE	-	-	-	-	8,230,000
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

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

303 - Skate Park Construction	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	-	-	-	-	-
CAPITAL					
MISCELLANEOUS REVENUE	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
CAPITAL OUTLAYS	-	-	-	-	-
TOTAL EXPENDITURE	-	-	-	-	-
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

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. For 2026, the project design is funded directly from REET. Construction of the skate park is expected to begin in 2027 and will be operated out of this fund. 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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	10,263,420	11,486,714	12,763,309	14,144,968	14,616,002
OPERATING					
TAXES	1,119,170	1,071,315	1,073,464	471,034	1,035,653
MISCELLANEOUS REVENUE	104,124	205,280	308,195		-
TOTAL REVENUE	1,223,295	1,276,595	1,381,659	471,034	1,035,653
Net Surplus/(Deficit)	1,223,295	1,276,595	1,381,659	471,034	1,035,653
ESTIMATED ENDING RESERVES	11,486,714	12,763,309	14,144,968	14,616,002	15,651,655

Waterfront Construction #1 Fund: This fund supports public infrastructure projects within the Revenue Development Area – the Waterfront District. These projects are funded by Local Infrastructure Financing Tool (LIFT) revenue received from the state.

Fund Budgets

Enterprise Funds

Water Fund

410 - Water Fund (Watershed Subfund excluded)	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	1,603,801	7,899,640	12,201,831	18,151,238	22,150,887
OPERATING					
CHARGES FOR GOODS AND SRVS.	26,337,996	27,399,356	29,265,303	21,960,452	31,904,500
FINES AND PENALTIES	32,270	89,411	78,749	51,915	63,000
MISCELLANEOUS REVENUE	496,089	944,526	1,389,816	986,771	1,199,000
TOTAL REVENUE	26,866,355	28,433,293	30,733,869	22,999,137	33,166,500
NON-EXPENDITURES	407,604	306,987	555,969	627,225	745,845
SALARIES AND WAGES	3,374,244	3,295,526	3,620,308	2,693,126	4,884,691
PERSONNEL BENEFITS	1,598,200	1,580,227	1,540,572	1,065,609	1,930,364
SUPPLIES	1,832,317	2,078,033	2,182,564	1,805,431	2,760,905
OTHER SERVICES AND CHARGES	11,757,495	12,925,969	14,062,971	9,673,618	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	119,628	99,350
TOTAL EXPENDITURE	20,760,914	21,922,772	23,912,361	17,126,444	27,915,234
CAPITAL					
GAINS LOSSES AND CAPITAL CONTRIB -	1,537,580	-	-	-	-
TOTAL REVENUE	1,537,580	-	-	-	-
SALARIES AND WAGES	62,144	79,655	54,061	43,578	-
PERSONNEL BENEFITS	27,257	36,342	24,638	17,656	-
OTHER SERVICES AND CHARGES	216,831	291,471	72,861	469,925	1,018,240
CAPITAL OUTLAYS	1,040,950	1,800,862	720,541	1,341,886	4,000,000
TOTAL EXPENDITURE	1,347,182	2,208,330	872,102	1,873,045	5,018,240
Net Surplus/(Deficit)	6,295,839	4,302,191	5,949,407	3,999,649	233,026
ESTIMATED ENDING RESERVES	7,899,640	12,201,831	18,151,238	22,150,887	22,383,913

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 Subfund

A subfund of the Water fund.

411 - Watershed Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	18,749,316	22,473,381	23,464,324	25,497,618	18,716,434
OPERATING					
CHARGES FOR GOODS AND SRVS.	6,931,566	7,031,344	7,494,243	5,622,750	7,600,000
MISCELLANEOUS REVENUE	-	621	101	-	-
TOTAL REVENUE	6,931,566	7,031,965	7,494,344	5,622,750	7,600,000
SALARIES AND WAGES	93,004	128,566	148,815	168,145	529,882
PERSONNEL BENEFITS	44,498	62,895	71,463	64,728	251,079
SUPPLIES	27,308	27,509	25,858	36,464	57,000
OTHER SERVICES AND CHARGES	1,416,171	1,509,897	1,801,806	1,243,355	2,520,296
CAPITAL OUTLAYS	-	-	-	-	56,000
TOTAL EXPENDITURE	1,580,981	1,728,868	2,047,942	1,512,692	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	79,486	-
CAPITAL OUTLAYS	1,599,193	4,191,061	3,329,104	10,811,756	10,000,000
TOTAL EXPENDITURE	1,665,828	4,312,221	3,414,600	10,891,242	10,000,000
Net Surplus/(Deficit)	3,724,065	990,943	2,033,294	(6,781,184)	(5,814,257)
ESTIMATED ENDING RESERVES	22,473,381	23,464,324	25,497,618	18,716,434	12,902,177

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

Fund Budgets

Wastewater Fund

420 - Wastewater Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	33,404,406	28,552,741	25,373,284	11,260,240	5,331,542
OPERATING					
INTERGOVERNMENTAL REVENUE	2,430	2,411	125,435	-	-
CHARGES FOR GOODS AND SRVS.	29,749,123	30,382,372	33,105,454	24,514,074	37,830,000
FINES AND PENALTIES	35,419	98,134	86,433	56,980	77,000
MISCELLANEOUS REVENUE	628,405	1,057,343	1,211,054	575,712	800,000
OTHER FINANCING SOURCES	-	-	-	-	15,000,000
TOTAL REVENUE	30,415,377	31,540,261	34,528,376	25,146,766	53,707,000
NON-EXPENDITURES	405,802	305,185	554,167	626,254	745,845
SALARIES AND WAGES	3,535,082	3,928,985	4,209,335	2,902,882	5,374,153
PERSONNEL BENEFITS	1,643,867	1,821,225	1,777,071	1,148,742	2,038,145
SUPPLIES	1,653,072	2,305,906	2,260,628	1,627,186	2,876,270
OTHER SERVICES AND CHARGES	15,405,566	13,554,319	19,011,931	11,704,653	15,034,669
CAPITAL OUTLAYS	-	58,154	234,249	297,288	-
DEBT SERVICE PRINCIPAL	733,565	735,373	745,681	1,175,457	1,226,310
DEBT SERVICE INTEREST/COSTS	1,842,736	1,829,941	1,813,500	1,486,693	1,743,938
TOTAL EXPENDITURE	25,219,690	24,539,088	30,606,562	20,969,154	29,039,330
CAPITAL					
SALARIES AND WAGES	151,458	176,822	303,901	252,948	-
PERSONNEL BENEFITS	68,281	76,184	113,802	90,669	-
OTHER SERVICES AND CHARGES	315,444	238,977	488,838	797,645	5,020,160
CAPITAL OUTLAYS	9,512,169	9,688,647	17,128,318	8,965,047	24,500,000
TOTAL EXPENDITURE	10,047,353	10,180,630	18,034,858	10,106,309	29,520,160
Net Surplus/(Deficit)	(4,851,666)	(3,179,457)	(14,113,044)	(5,928,698)	(4,852,490)
ESTIMATED ENDING RESERVES	28,552,741	25,373,284	11,260,240	5,331,542	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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	6,297,257	8,775,738	5,687,456	6,039,285	4,939,623
OPERATING					
LICENSES AND PERMITS	184,936	127,276	202,999	177,579	150,000
INTERGOVERNMENTAL REVENUE	1,722,508	1,189,360	162,659	122,407	50,000
CHARGES FOR GOODS AND SRVS.	12,634,387	12,440,402	12,757,756	9,519,237	12,957,500
FINES AND PENALTIES	11,018	30,525	26,886	17,724	21,000
MISCELLANEOUS REVENUE	105,818	194,859	217,669	129,352	180,000
GAINS LOSSES AND CAPITAL CONTRIB -	243,915	-	-	-	-
TOTAL REVENUE	14,902,582	13,982,422	13,367,969	9,966,299	13,358,500
NON-EXPENDITURES	401,713	301,096	550,078	624,049	745,845
SALARIES AND WAGES	2,011,292	1,994,250	2,393,624	1,881,082	3,655,550
PERSONNEL BENEFITS	1,034,189	1,027,484	1,157,425	848,325	1,565,403
SUPPLIES	260,959	495,052	645,587	341,096	556,250
OTHER SERVICES AND CHARGES	4,923,182	5,963,129	7,011,670	5,282,733	8,885,084
CAPITAL OUTLAYS	16,505	24,394	22,948	45,706	-
DEBT SERVICE PRINCIPAL	700,934	295,187	153,270	89,647	161,031
DEBT SERVICE INTEREST/COSTS	69,849	80,567	58,998	33,896	50,939
TOTAL EXPENDITURE	9,418,623	10,181,158	11,993,599	9,146,534	15,620,101
CAPITAL					
INTERGOVERNMENTAL REVENUE	474,872	361,619	1,890,881	831,751	8,333,565
GAINS LOSSES AND CAPITAL CONTRIB -	287,852	-	-	-	-
OTHER FINANCING SOURCES	560,000	-	-	-	-
TOTAL REVENUE	1,322,724	361,619	1,890,881	831,751	8,333,565
SALARIES AND WAGES	142,983	128,259	117,650	134,743	-
PERSONNEL BENEFITS	64,918	58,520	47,516	50,474	-
SUPPLIES	15,125	38,372	1,184	-	-
OTHER SERVICES AND CHARGES	3,497,208	5,272,782	2,536,223	2,484,736	10,564,343
CAPITAL OUTLAYS	607,968	1,753,232	210,849	81,223	250,000
TOTAL EXPENDITURE	4,328,202	7,251,166	2,913,422	2,751,177	10,814,343
Net Surplus/(Deficit)	2,478,481	(3,088,282)	351,829	(1,099,662)	(4,742,379)
ESTIMATED ENDING RESERVES	8,775,738	5,687,456	6,039,285	4,939,623	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](#).

Fund Budgets

Cemetery Fund

456 - Cemetery	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	50,516	91,001	117,928	114,929	100,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	449,932	508,250	438,555	309,455	422,000
FINES AND PENALTIES	13	16	17	2,722	-
MISCELLANEOUS REVENUE	5,061	9,053	12,450	7,965	10,000
OTHER FINANCING SOURCES	44,000	44,000	44,000	36,667	44,000
TOTAL REVENUE	499,006	561,319	495,023	356,809	476,000
 SALARIES AND WAGES	165,472	171,164	171,140	118,241	199,097
PERSONNEL BENEFITS	79,626	80,812	74,799	50,882	90,285
SUPPLIES	66,155	117,456	59,807	46,864	59,746
OTHER SERVICES AND CHARGES	147,268	164,960	192,275	155,752	208,122
TOTAL EXPENDITURE	458,521	534,393	498,021	371,739	557,249
 CAPITAL					
OTHER SERVICES AND CHARGES	-	-	-	115,276	-
TOTAL EXPENDITURE	-	-	-	115,276	-
 Net Surplus/(Deficit)	40,485	26,926	(2,998)	(14,929)	(81,249)
 ESTIMATED ENDING RESERVES	91,001	117,928	114,929	100,000	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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	150,195	212,038	200,000	42,895	20,000
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,009,997	2,225,079	2,389,758	2,095,234	2,450,000
MISCELLANEOUS REVENUE	5,252	13,157	17,245	7,422	8,000
TOTAL REVENUE	2,015,248	2,238,237	2,407,003	2,102,657	2,458,000
NON-EXPENDITURES	83,000	-	-	-	-
SALARIES AND WAGES	18,203	18,305	21,002	12,061	22,027
PERSONNEL BENEFITS	7,803	7,757	8,421	4,333	8,279
SUPPLIES	232,805	234,653	243,925	-	140,000
OTHER SERVICES AND CHARGES	1,611,594	1,782,149	2,051,019	1,614,107	2,007,278
TOTAL EXPENDITURE	1,953,405	2,042,864	2,324,368	1,630,501	2,177,584
CAPITAL					
SALARIES AND WAGES	-	11,554	36,751	16,016	-
PERSONNEL BENEFITS	-	5,765	15,385	6,603	-
SUPPLIES	-	12,615	8,496	-	-
OTHER SERVICES AND CHARGES	-	177,477	179,108	98,252	300,000
TOTAL EXPENDITURE	-	207,411	239,741	120,871	300,000
Net Surplus/(Deficit)	61,844	(12,038)	(157,105)	351,285	(19,584)
ESTIMATED ENDING RESERVES	212,038	200,000	42,895	20,000	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](#).

Fund Budgets

Parking Services Fund

465 - Parking Services	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	39,473	381,967	690,058	1,001,501	986,300
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,660,129	2,626,719	2,793,366	2,060,132	3,100,000
FINES AND PENALTIES	212,731	211,522	575,563	414,864	575,000
MISCELLANEOUS REVENUE	241,041	226,402	280,320	177,113	270,320
TOTAL REVENUE	2,113,901	3,064,644	3,649,249	2,652,109	3,945,320
NON-EXPENDITURES	19,888	19,888	19,888	10,723	-
SALARIES AND WAGES	90,016	538,262	496,989	392,004	850,949
PERSONNEL BENEFITS	31,820	214,718	268,723	180,463	370,171
SUPPLIES	26,724	130,529	259,372	11,134	359,000
OTHER SERVICES AND CHARGES	1,602,959	1,853,156	2,292,834	2,072,985	3,349,868
TOTAL EXPENDITURE	1,771,407	2,756,553	3,337,807	2,667,310	4,929,988
Net Surplus/(Deficit)	342,494	308,091	311,443	(15,201)	(984,668)
ESTIMATED ENDING RESERVES	381,967	690,058	1,001,501	986,300	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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	495,393	1,572,599	517,591	300,000	46,207
OPERATING					
TAXES	1,074,444	1,168,994	1,140,214	744,870	1,200,000
CHARGES FOR GOODS AND SRVS.	9,863,265	12,278,528	13,110,783	10,229,886	14,073,661
MISCELLANEOUS REVENUE	(21,117)	(25,613)	(5,403)	(11,009)	-
NON REVENUES	1,500,000	-	-	-	-
TOTAL REVENUE	12,416,592	13,421,908	14,245,593	10,963,747	15,273,661
 SALARIES AND WAGES	 6,684,961	 8,153,613	 8,495,931	 5,878,725	 8,958,947
PERSONNEL BENEFITS	1,958,409	2,303,389	2,223,209	1,558,977	2,478,094
SUPPLIES	402,367	599,938	550,043	281,786	419,900
OTHER SERVICES AND CHARGES	2,293,650	2,911,608	2,681,404	2,241,154	3,352,841
DEBT SERVICE PRINCIPAL	-	494,612	497,972	422,846	-
DEBT SERVICE INTEREST/COSTS	-	13,756	14,625	4,503	-
TOTAL EXPENDITURE	11,339,387	14,476,916	14,463,184	10,387,990	15,209,782
 Net Surplus/(Deficit)	 1,077,205	 (1,055,008)	 (217,591)	 575,757	 63,879
 ESTIMATED ENDING RESERVES	 1,572,599	 517,591	 300,000	 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](#).

Fund Budgets

Development Services Fund

475 - Development Services	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	6,423,243	6,486,849	5,713,859	5,105,369	4,026,418
OPERATING					
LICENSES AND PERMITS	2,272,458	1,850,985	2,087,229	1,542,575	1,833,536
CHARGES FOR GOODS AND SRVS.	1,722,167	1,650,917	2,508,230	1,240,169	1,694,222
FINES AND PENALTIES	4,402	39,605	18,805	37,000	-
MISCELLANEOUS REVENUE	82,206	135,258	168,547	98,656	140,000
TOTAL REVENUE	4,081,233	3,676,765	4,782,811	2,918,400	3,667,758
 NON-EXPENDITURES	 10,273	 10,273	 10,273	 5,539	 -
SALARIES AND WAGES	2,208,290	2,466,017	2,999,940	2,223,993	3,728,657
PERSONNEL BENEFITS	966,521	1,085,139	1,209,154	852,767	1,404,224
SUPPLIES	36,928	36,415	19,174	13,485	53,760
OTHER SERVICES AND CHARGES	795,615	851,910	1,152,759	901,568	1,177,422
TOTAL EXPENDITURE	4,017,627	4,449,755	5,391,300	3,997,352	6,364,062
 Net Surplus/(Deficit)	 63,606	 (772,990)	 (608,489)	 (1,078,951)	 (2,696,304)
	6,486,849	5,713,859	5,105,369	4,026,418	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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	8,063,022	7,324,651	6,687,259	4,160,160	575,000
OPERATING					
INTERGOVERNMENTAL REVENUE	-	-	-	167,761.09	-
CHARGES FOR GOODS AND SRVS.	4,924,386	6,622,853	8,003,862	6,559,509	10,835,980
MISCELLANEOUS REVENUE	83,711	159,177	216,548	10,415	-
GAINS LOSSES AND CAPITAL CONTRIB -	237,354	414,666	358,484	81,212	-
OTHER FINANCING SOURCES	83,000	-	-	-	50,000
TOTAL REVENUE	5,328,452	7,196,696	8,578,893	6,818,897	10,885,980
NON-EXPENDITURES	21,455	21,455	21,455	11,568	-
SALARIES AND WAGES	650,819	759,393	1,090,902	611,610	1,131,346
PERSONNEL BENEFITS	293,033	304,555	372,194	237,357	422,512
SUPPLIES	550,167	802,964	1,055,203	572,912	906,300
OTHER SERVICES AND CHARGES	1,093,170	1,342,011	1,432,293	844,182	1,643,291
CAPITAL OUTLAYS	3,458,179	4,602,416	7,056,214	2,803,073	7,035,000
TOTAL EXPENDITURE	6,066,823	7,832,794	11,028,261	5,080,703	11,138,449
CAPITAL					
SALARIES AND WAGES	-	809	821.83	1350.21	-
PERSONNEL BENEFITS	-	351	361.8	605.45	-
OTHER SERVICES AND CHARGES	-	135	76,547	26,604	-
TOTAL EXPENDITURE	-	1,295	77,731	28,559	-
Net Surplus/(Deficit)	(738,371)	(637,392)	(2,527,099)	1,709,635	(252,469)
ESTIMATED ENDING RESERVES	7,324,651	6,687,259	4,160,160	575,000	322,531

Fleet Administration Fund: 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](#).

Fund Budgets

Radio Communications Subfund

511 - Radio Communications	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	626,406	1,066,743	1,525,722	1,673,199	2,181,295
OPERATING					
TAXES	967,787	1,052,968	999,674	-	-
CHARGES FOR GOODS AND SRVS.	554,546	599,610	441,036	1,738,553	2,175,750
MISCELLANEOUS REVENUE	77,104	100,886	132,162	61,624	53,000
TOTAL REVENUE	1,599,437	1,753,464	1,572,872	1,800,176	2,228,750
 NON-EXPENDITURES	 7,785	 7,785	 7,785	 4,197	 -
SALARIES AND WAGES	345,481	337,836	331,922	349,473	623,196
PERSONNEL BENEFITS	168,547	193,935	213,005	137,850	224,648
SUPPLIES	374,344	146,805	452,624	459,316	560,850
OTHER SERVICES AND CHARGES	262,944	608,123	420,060	341,244	768,226
TOTAL EXPENDITURE	1,159,101	1,294,484	1,425,396	1,292,080	2,176,921
 Net Surplus/(Deficit)	 440,336	 458,979	 147,477	 508,096	 51,829
 ESTIMATED ENDING RESERVES	 1,066,743	 1,525,722	 1,673,199	 2,181,295	 2,233,124

Radio Communications Fund: A subfund of the Fleet Fund, it is funded by users.

Facilities Administration Fund

530 - Facilities Administration	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED 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	109,322	218,000
CHARGES FOR GOODS AND SRVS.	4,861,039	5,258,855	5,550,744	5,015,807	8,640,000
MISCELLANEOUS REVENUE	223,635	162,087	421,518	273,020	378,000
GAINS LOSSES AND CAPITAL CONTRIB -	3,601	-	-	-	-
OTHER FINANCING SOURCES	3,401,529	1,358,373	26,636,760	2,589,962	2,983,379
TOTAL REVENUE	8,708,448	6,999,568	32,829,635	7,988,112	12,219,379
NON-EXPENDITURES	3,515	3,515	3,515	1,895	-
SALARIES AND WAGES	1,611,019	1,789,242	2,098,204	1,643,331	3,209,091
PERSONNEL BENEFITS	879,756	959,839	1,055,917	772,489	1,454,344
SUPPLIES	431,670	405,457	552,891	341,120	656,500
OTHER SERVICES AND CHARGES	2,355,602	3,170,271	3,442,874	1,981,069	2,647,964
DEBT SERVICE PRINCIPAL	610,000	640,000	1,010,000	-	1,505,000
DEBT SERVICE INTEREST/COSTS	919,038	888,013	1,777,999	1,545,138	1,479,379
TOTAL EXPENDITURE	6,810,601	7,856,339	9,941,401	6,285,042	10,952,278
CAPITAL					
OTHER FINANCING SOURCES	700,000	-	-	-	-
TOTAL REVENUE	700,000	-	-	-	-
SALARIES AND WAGES	63,527	61,058	127,445	54,464	-
PERSONNEL BENEFITS	33,041	25,694	40,947	23,653	-
SUPPLIES	270,240	807,010	98,036	51,147	-
OTHER SERVICES AND CHARGES	346,718	526,273	981,061	377,497	-
CAPITAL OUTLAYS	17,043,579	928,065	7,431,109	11,010,755	-
TOTAL EXPENDITURE	17,757,104	2,348,099	8,678,598	11,517,516	-
Net Surplus/(Deficit)	(15,159,257)	(3,204,870)	14,209,635	(9,814,446)	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](#).

Fund Budgets

Telecommunications Fund

540 - Tech and Telecom	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	399,697	413,547	340,429	279,461	230,069
OPERATING					
CHARGES FOR GOODS AND SRVS.	508,479	508,546	575,190	432,074	755,195
MISCELLANEOUS REVENUE	2,241	4,170	3,275	1,220	1,500
TOTAL REVENUE	510,720	512,716	578,465	433,294	756,695
SALARIES AND WAGES	131,234	171,424	269,423	188,652	293,062
PERSONNEL BENEFITS	49,400	73,963	108,479	71,081	109,604
SUPPLIES	34	2,198	3,137	-	2,500
OTHER SERVICES AND CHARGES	316,202	338,249	258,395	222,953	324,211
TOTAL EXPENDITURE	496,869	585,834	639,433	482,686	729,377
Net Surplus/(Deficit)	13,850	(73,118)	(60,968)	(49,392)	27,318
ESTIMATED ENDING RESERVES	413,547	340,429	279,461	230,069	257,387

Telecommunication Fund: An internal service fund that collects revenues from user departments to pay for telephone/telecom services. The fund is managed by the [Information Technology Services Department](#).

Computer Infrastructure Replacement

542 - Computer Infrastructure Replacement	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	(1,064,590)	1,036,389	1,316,143	1,056,163	2,426,406
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,978,770	3,163,101	3,425,057	4,594,924	5,873,130
MISCELLANEOUS REVENUE	6,168	44,240	58,481	-	-
OTHER FINANCING SOURCES	2,111,116	-	-	500,000	-
TOTAL REVENUE	4,096,054	3,207,341	3,483,537	5,094,924	5,873,130
SUPPLIES	876,157	1,198,601	574,516	549,469	677,700
OTHER SERVICES AND CHARGES	1,118,918	1,728,986	2,888,395	1,960,466	2,850,737
TOTAL EXPENDITURE	1,995,075	2,927,587	3,462,911	2,509,935	3,528,437
CAPITAL					
SALARIES AND WAGES	-	-	2,554	101,460	-
PERSONNEL BENEFITS	-	-	932	35,979	-
SUPPLIES	-	-	159,735	355,027	30,000
OTHER SERVICES AND CHARGES	-	-	26,290	582,159	250,000
CAPITAL OUTLAYS	-	-	91,096	140,122	2,100,000
TOTAL EXPENDITURE	-	-	280,606	1,214,747	2,380,000
Net Surplus/(Deficit)	2,100,979	279,753	(259,980)	1,370,243	(35,307)
ESTIMATED ENDING RESERVES	1,036,389	1,316,143	1,056,163	2,426,406	2,391,099

Computer Infrastructure Replacement: This internal service fund collects user fees to pay for computer and technology replacements. In prior budgets this was two separate funds, the Computer Infrastructure Replacement Fund and the Technology Replacement fund. The budget consolidates these funds to simplify operational and reporting requirements. The fund is managed by the [Information Technology Services Department](#).

Fund Budgets

Information Technology Fund

543 - Information Technology Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	83,295	144,463	827,318	435,493	236,892
OPERATING					
CHARGES FOR GOODS AND SRVS.	-	4,836,174	4,837,311	4,096,718	6,093,679
MISCELLANEOUS REVENUE	1,450	11,113	27,196	-	-
OTHER FINANCING SOURCES	365,000	-	-	-	-
TOTAL REVENUE	366,450	4,847,287	4,864,507	4,096,718	6,093,679
NON-EXPENDITURES	2,188	4,549	4,549	502,453	-
SALARIES AND WAGES	195,218	2,432,935	2,806,135	2,207,199	3,681,273
PERSONNEL BENEFITS	83,695	995,501	1,076,020	796,940	1,371,878
SUPPLIES	2,174	24,156	55,309	14,741	15,485
OTHER SERVICES AND CHARGES	22,008	707,290	841,298	773,985	1,036,995
TOTAL EXPENDITURE	305,283	4,164,432	4,783,311	4,295,318	6,105,631
Net Surplus/(Deficit)	61,168	682,855	81,196	(198,601)	(11,952)
ESTIMATED ENDING RESERVES	144,463	827,318	908,514	236,892	224,940

Information Technology Fund: Previously, the GIS Fund. In 2023, budget for all Information Technology Services Department (ITSD) operations, including GIS, were combined into this fund. ITSD previously operated from the General Fund. This change allows for better accounting of information technology expenses by departments and improves internal allocation processes. 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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	2,038,963	1,936,787	1,454,657	2,971,815	2,932,819
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,481,400	2,416,853	3,947,790	2,233,684	3,580,000
MISCELLANEOUS REVENUE	36,380	53,520	96,670	83,167	100,000
TOTAL REVENUE	2,517,780	2,470,373	4,044,461	2,316,851	3,680,000
SALARIES AND WAGES	159,937	173,123	188,585	133,299	211,536
PERSONNEL BENEFITS	71,315	75,533	70,176	43,712	70,647
SUPPLIES	4,957	1,774	1,711	3,147	3,247
OTHER SERVICES AND CHARGES	2,383,746	2,702,074	2,266,831	2,175,689	2,949,980
TOTAL EXPENDITURE	2,619,955	2,952,504	2,527,303	2,355,847	3,235,410
Net Surplus/(Deficit)	(102,175)	(482,131)	1,517,158	(38,996)	444,590
ESTIMATED ENDING RESERVES	1,936,787	1,454,657	2,971,815	2,932,819	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](#).

Fund Budgets

Employee Benefits Funds

The City is self-insured for worker's compensation benefits, unemployment benefits, and employee health care benefits including medical, dental, and vision.

561 - Unemployment compensation	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	688,802	571,554	724,974	802,559	744,854
OPERATING					
CHARGES FOR GOODS AND SRVS.	158,600	178,664	200,252	153,223	350,000
MISCELLANEOUS REVENUE	6,501	12,195	19,475	-	-
TOTAL REVENUE	165,101	190,859	219,727	153,223	350,000
SALARIES AND WAGES	6,469	6,442	7,056	11,518	19,751
PERSONNEL BENEFITS	269,207	27,431	131,520	195,775	167,396
OTHER SERVICES AND CHARGES	6,673	3,566	3,566	3,634	4,392
TOTAL EXPENDITURE	282,349	37,440	142,142	210,928	191,539
Net Surplus/(Deficit)	(117,248)	153,420	77,585	(57,705)	158,461
ESTIMATED ENDING RESERVES	571,554	724,974	802,559	744,854	903,315

562 - Workers Comp Self-Insurance	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	1,342,445	952,641	437,716	100,000	87,269
OPERATING					
CHARGES FOR GOODS AND SRVS.	567,333	616,025	1,137,623	1,301,871	2,200,000
MISCELLANEOUS REVENUE	10,652	664,137	578	(546)	-
NON REVENUES	-	-	180,000	-	-
TOTAL REVENUE	577,985	1,280,162	1,318,201	1,301,325	2,200,000
SALARIES AND WAGES	57,345	58,016	146,156	53,470	141,633
PERSONNEL BENEFITS	26,875	28,570	64,681	19,171	57,358
SUPPLIES	-	8,573	104	447	2,147
OTHER SERVICES AND CHARGES	883,569	1,699,929	1,444,977	1,092,438	1,854,779
DEBT SERVICE PRINCIPAL	-	-	-	48,925	59,979
DEBT SERVICE INTEREST/COSTS	-	-	-	2,758	2,066
TOTAL EXPENDITURE	967,789	1,795,088	1,655,917	1,217,208	2,117,962
Net Surplus/(Deficit)	(389,804)	(514,925)	(337,716)	84,117	82,038
ESTIMATED ENDING RESERVES	952,641	437,716	100,000	87,269	169,307

565 - Health Benefits	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	782,185	1,897,864	4,400,207	2,748,578	74,568
OPERATING					
CHARGES FOR GOODS AND SRVS.	17,048,479	18,956,058	20,066,943	13,591,346	22,158,000
MISCELLANEOUS REVENUE	37,313	128,084	212,543	70,546	105,000
TOTAL REVENUE	17,085,793	19,084,142	20,279,487	13,661,892	22,263,000
NON-EXPENDITURES	7,785	7,785	7,785	4,197	-
SALARIES AND WAGES	915,552	1,058,412	1,156,835	832,565	1,196,179
PERSONNEL BENEFITS	134,252	146,102	143,808	96,318	147,896
SUPPLIES	26,916	37,551	25,333	14,764	45,075
OTHER SERVICES AND CHARGES	14,885,610	15,331,950	20,597,355	15,388,059	20,572,263
TOTAL EXPENDITURE	15,970,113	16,581,799	21,931,115	16,335,903	21,961,413
Net Surplus/(Deficit)	1,115,679	2,502,343	(1,651,629)	(2,674,010)	301,587
ESTIMATED ENDING RESERVES	1,897,864	4,400,207	2,748,578	74,568	376,155

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

Fund Budgets

Public Works Administration & Engineering Fund

570 - PW Admin & Engineering	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	1,595,627	1,486,289	1,490,237	1,508,554	1,220,768
OPERATING					
LICENSES AND PERMITS	68,726	68,547	128,878	84,641	68,000
CHARGES FOR GOODS AND SRVS.	7,240,750	9,595,434	10,219,063	6,979,847	14,105,000
MISCELLANEOUS REVENUE	18,645	23,854	32,445	-	-
TOTAL REVENUE	7,328,121	9,687,836	10,380,385	7,064,488	14,173,000
NON-EXPENDITURES	402,161	48,652	48,652	26,232	-
SALARIES AND WAGES	3,572,069	4,831,940	5,491,945	3,552,481	7,333,237
PERSONNEL BENEFITS	1,662,904	2,207,840	2,250,300	1,387,759	2,810,317
SUPPLIES	121,087	149,779	136,359	68,052	164,300
OTHER SERVICES AND CHARGES	1,679,238	2,419,193	2,434,812	2,317,749	4,097,289
CAPITAL OUTLAYS	-	26,485	-	-	-
TOTAL EXPENDITURE	7,437,459	9,683,888	10,362,069	7,352,274	14,405,143
Net Surplus/(Deficit)	(109,338)	3,948	18,316	(287,786)	(232,143)
ESTIMATED ENDING RESERVES	1,486,289	1,490,237	1,508,554	1,220,768	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 Endowmnt	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	4,757,638	5,124,157	5,519,641	5,962,086	6,315,059
OPERATING					
MISCELLANEOUS REVENUE	60,264	102,231	148,646	103,524	130,278
NON REVENUES	315,353	293,254	293,799	249,450	75,755
TOTAL REVENUE	375,617	395,484	442,445	352,973	206,033
OTHER SERVICES AND CHARGES	9,099	-	-	-	-
TOTAL EXPENDITURE	9,099	-	-	-	-
Net Surplus/(Deficit)	366,518	395,484	442,445	352,973	206,033
ESTIMATED ENDING RESERVES	5,124,157	5,519,641	5,962,086	6,315,059	6,521,092

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

Natural Resources Protection and Restoration Fund

702 - Nat Res Protect & Restore	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	4,293,572	3,930,027	4,160,620	4,421,685	4,626,821
OPERATING					
MISCELLANEOUS REVENUE	68,627	92,341	118,252	82,199	107,812
NON REVENUES	133,837	138,252	142,813	122,937	152,391
TOTAL REVENUE	202,464	230,594	261,065	205,136	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	205,136	260,203
ESTIMATED ENDING RESERVES	3,930,027	4,160,620	4,421,685	4,626,821	4,887,024

Natural Resource Protection and Restoration Fund: Created to account for funds received as part of the Olympic Pipeline Settlement This is a permanent fund, legally restricted so that only earnings, not principal may be used. The fund is managed by the [Public Works Department](#).

Fund Budgets

Public Facilities District Fund

965 - Public Facilities District	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	2,112,906	2,246,978	2,431,452	2,497,301	2,052,657
OPERATING					
TAXES	2,155,784	2,298,180	2,232,617	1,465,831	2,312,000
MISCELLANEOUS REVENUE	65,077	63,150	90,482	58,245	71,400
TOTAL REVENUE	2,220,861	2,361,329	2,323,099	1,524,076	2,383,400
OTHER SERVICES AND CHARGES	39,810	47,775	54,899	43,638	152,944
DEBT SERVICE PRINCIPAL	1,633,518	1,775,854	1,922,959	1,762,679	2,302,435
DEBT SERVICE INTEREST/COSTS	413,462	353,225	279,393	162,403	108,163
TOTAL EXPENDITURE	2,086,790	2,176,855	2,257,251	1,968,720	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	(444,644)	(180,142)
ESTIMATED ENDING RESERVES	2,246,978	2,431,452	2,497,301	2,052,657	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	YTD FY2025	PROPOSED FY2026
BEGINNING RESERVE	233,655,975	241,470,954	236,453,930	228,424,687	194,589,817
OPERATING					
TAXES	132,438,735	136,960,295	141,519,901	98,308,150	154,932,653
LICENSES AND PERMITS	3,805,057	3,080,180	3,496,329	2,401,136	3,067,736
INTERGOVERNMENTAL REVENUE	13,358,623	12,233,064	16,470,484	8,867,681	15,763,709
CHARGES FOR GOODS AND SERVICES	159,875,118	176,109,115	189,243,431	149,436,430	218,438,016
FINES AND PENALTIES	581,828	712,911	1,065,254	584,044	1,088,349
MISCELLANEOUS REVENUE	7,149,174	10,317,987	12,899,908	7,951,782	9,154,138
GAINS LOSSES AND CAPITAL CONTRIB	484,870	414,666	358,484	81,212	-
NON REVENUES	3,448,872	2,563,720	2,894,730	844,158	2,438,169
OTHER FINANCING SOURCES	9,335,069	3,986,957	28,641,763	3,829,737	19,927,748
TOTAL REVENUE	330,477,345	346,378,895	396,590,283	272,304,328	424,810,518
NON-EXPENDITURES	10,595,069	3,986,957	4,305,474	3,823,830	6,877,748
SALARIES AND WAGES	84,842,827	95,335,959	107,532,760	74,515,535	124,510,725
PERSONNEL BENEFITS	33,854,537	37,632,485	38,835,622	26,229,092	46,351,562
SUPPLIES	14,345,402	16,478,782	15,743,788	11,513,929	15,438,083
OTHER SERVICES AND CHARGES	121,363,558	129,122,382	154,058,185	112,590,152	174,991,611
CAPITAL OUTLAYS	7,292,537	5,514,100	8,442,077	4,456,028	7,166,000
DEBT SERVICE PRINCIPAL	9,928,693	8,576,374	9,382,019	4,890,811	9,207,317
DEBT SERVICE INTEREST/COSTS	4,055,729	3,851,810	4,507,423	3,508,031	3,653,132
TOTAL EXPENDITURE	286,278,352	300,498,849	342,807,348	241,527,408	388,196,177
CAPITAL					
INTERGOVERNMENTAL REVENUE	3,360,178	3,331,684	18,419,977	4,418,098	52,604,365
CHARGES FOR GOODS AND SERVICES	-	-	222,401	-	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	-	22,965,000
TOTAL REVENUE	6,445,610	3,331,751	20,274,814	4,418,098	80,289,365
NON-EXPENDITURES	-	-	1,500,000	-	-
SALARIES AND WAGES	762,567	1,059,752	1,636,053	1,392,218	-
PERSONNEL BENEFITS	342,443	463,041	654,248	529,608	-
SUPPLIES	419,117	1,396,612	527,849	445,914	130,000
OTHER SERVICES AND CHARGES	7,165,249	18,843,823	16,820,340	14,526,125	69,148,743
CAPITAL OUTLAYS	34,140,247	32,465,592	62,448,502	52,136,023	85,480,000
TOTAL EXPENDITURE	42,829,623	54,228,821	82,086,993	69,029,888	154,758,743
Net Surplus/(Deficit)	7,814,979	(5,017,024)	(8,029,243)	(33,834,870)	(37,855,037)
EST. ENDING RESERVES	241,470,954	236,453,930	228,424,687	194,589,817	156,734,780

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2025, but any prior year's data will still be aggregated in this Citywide - All Funds section of the report.

- (226) 2011 QEC Bond Fund
- (228) 2014 Solid Waste LTGO Fund
- (520) Purchasing Material Management Fund
- (541) Technology Replacement Fund

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DEPARTMENT BUDGETS - PUBLIC SAFETY

For information regarding the delineation between operating and capital budgets in the following tables, please see [Budget Process and Reporting](#).

Police Department

Description of Services

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

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

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	YTD FY2025	PROPOSED FY2026
TAXES	2,603,809	259,658	194,329	157,181	225,100
LICENSES AND PERMITS	42,302	34,550	20,219	4,801	39,000
INTERGOVERNMENTAL REVENUE	2,738,573	3,402,738	3,100,981	1,999,880	2,757,500
CHARGES FOR GOODS AND SERVICES	6,023,603	7,970,033	8,308,460	6,592,777	9,139,196
MISCELLANEOUS REVENUE	60,560	37,698	11,940	7,320	5,000
FINES AND PENALTIES	-	50	75	-	-
TOTAL REVENUE	11,468,847	11,704,727	11,636,004	8,761,959	12,165,796
NON-EXPENDITURES	13,597	13,597	13,597	7,331	1,500,000
SALARIES AND WAGES	18,561,585	20,014,649	23,114,655	15,345,552	24,510,952
PERSONNEL BENEFITS	6,065,792	6,421,937	6,693,364	4,576,614	8,314,339
SUPPLIES	1,404,381	1,343,309	1,210,982	993,540	1,656,882
OTHER SERVICES AND CHARGES	9,050,880	11,985,150	12,482,119	10,589,399	14,605,936
CAPITAL OUTLAYS	140,097	321,543	10,094	52,372	-
DEBT SERVICE PRINCIPAL	120,735	121,935	122,162	103,721	31,499
DEBT SERVICE INTEREST/COSTS	4,237	2,892	4,180	1,619	116
TOTAL EXPENDITURE	35,361,303	40,225,012	43,651,152	31,670,149	50,619,723

Department Budgets

Police Department -Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	10,779	10,779	10,779	5,812	-
NON-EXPENDITURES	10,779	10,779	10,779	5,812	-
SALARIES AND WAGES	14,533,134	15,805,113	18,770,206	12,367,268	19,830,837
OVERTIME AND HAZARD DUTY	973,284	837,481	770,609	490,281	711,424
SALARIES AND WAGES	15,506,417	16,642,594	19,540,815	12,857,549	20,542,261
PERSONNEL BENEFITS	4,789,098	5,122,425	5,406,280	3,758,591	6,745,151
PERSONNEL BENEFITS	4,789,098	5,122,425	5,406,280	3,758,591	6,745,151
OFFICE AND OPERATING SUPPLIES	338,292	358,027	381,671	169,559	275,344
SMALL TOOLS AND MINOR EQUIPMENT	360,259	332,457	336,252	304,804	364,657
INTER FUND BILLING	1,239	5,174	1,650	76	-
FUEL CONSUMED	191,245	211,523	183,178	164,349	135,023
SUPPLIES	891,035	907,180	902,750	638,788	775,025
PROFESSIONAL SERVICES	2,454,012	4,284,555	4,530,897	3,620,330	4,411,833
REPAIRS & MAINTENANCE	197,068	196,228	248,657	115,531	171,534
TRAVEL	46,623	52,311	48,370	22,795	158,056
OPERATING RENTALS AND LEASES	1,463,342	1,730,996	1,654,611	2,129,660	3,133,137
MISCELLANEOUS	2,895,252	3,443,930	3,221,455	2,193,151	2,970,085
COMMUNICATION	249,001	277,831	285,445	572,242	745,900
TAXES & OPERATING ASSESSMENTS	-	25	-	-	-
INSURANCE	631,344	662,606	1,082,329	597,898	921,919
UTILITY SERVICE	21,580	21,801	23,067	83,634	129,928
OTHER SERVICES AND CHARGES	7,958,222	10,670,284	11,094,831	9,335,241	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	26,595,981	40,704,829

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

Police Department - Operating Police Federal Equitable Share	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
OFFICE AND OPERATING SUPPLIES	25,193	19,909	51,368	18,661	-
SMALL TOOLS AND MINOR EQUIPMENT	-	294	-	21,976	2,000
SUPPLIES	25,193	20,203	51,368	40,637	2,000
PROFESSIONAL SERVICES	2,443	1,221	1,221	721	1,297
OPERATING RENTALS AND LEASES	18	-	-	-	-
OTHER SERVICES AND CHARGES	2,461	1,221	1,221	721	1,297
TOTAL EXPENDITURE	27,654	21,425	52,589	41,358	3,297

Police Department - Operating Asset Forfeiture/Drug Enforcement	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
OFFICE AND OPERATING SUPPLIES	1,991	-	7,658	-	-
SUPPLIES	1,991	-	7,658	-	-
PROFESSIONAL SERVICES	2,199	1,099	1,099	458	275
OPERATING RENTALS AND LEASES	5	-	-	-	-
TRAVEL	-	-	-	-	5,000
OTHER SERVICES AND CHARGES	2,204	1,099	1,099	458	275
TOTAL EXPENDITURE	4,194	1,099	8,758	458	5,275

Police Department - Operating Criminal Justice	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
OFFICE AND OPERATING SUPPLIES	97,636	94,622	95,915	95,504	305,000
SMALL TOOLS AND MINOR EQUIPMENT	135,696	73,590	85,080	127,815	340,000
SUPPLIES	233,331	168,211	180,996	223,319	645,000
PROFESSIONAL SERVICES	25,713	44,256	56,906	71,177	97,583
OPERATING RENTALS AND LEASES	246	-	-	1,023	-
TRAVEL	30,401	13,056	32,750	5,324	75,000
REPAIRS & MAINTENANCE	815	18,496	17,439	5,424	50,000
MISCELLANEOUS	16,933	18,202	20,334	14,065	15,000
OTHER SERVICES AND CHARGES	74,108	94,011	127,429	97,013	237,583
MACHINERY AND EQUIPMENT	-	-	-	52,372	-
CAPITAL OUTLAYS	-	-	-	52,372	-
TOTAL EXPENDITURE	307,439	262,222	308,424	372,704	882,583

Department Budgets

Police Department - Operating Public Safety Dispatch	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	2,818	2,818	2,818	1,519	-
NON-EXPENDITURES	2,818	2,818	2,818	1,519	-
SALARIES AND WAGES	2,406,613	2,548,747	2,743,928	1,784,214	3,518,367
OVERTIME AND HAZARD DUTY	648,555	701,097	698,196	587,120	450,324
SALARIES AND WAGES	3,055,168	3,249,844	3,442,124	2,371,334	3,968,691
PERSONNEL BENEFITS	1,276,693	1,299,512	1,286,983	818,023	1,569,188
PERSONNEL BENEFITS	1,276,693	1,299,512	1,286,983	818,023	1,569,188
OFFICE AND OPERATING SUPPLIES	180,046	185,851	25,925	7,333	189,719
SMALL TOOLS AND MINOR EQUIPMENT	49,356	59,877	40,604	82,113	42,338
FUEL CONSUMED	1,165	1,987	1,680	1,349	1,800
INTER FUND BILLING	22,264	-	-	-	-
SUPPLIES	252,831	247,715	68,209	90,796	233,857
PROFESSIONAL SERVICES	258,055	521,110	565,442	474,828	564,436
OPERATING RENTALS AND LEASES	88,462	114,846	124,561	171,682	231,255
TRAVEL	16,944	32,074	25,733	22,009	25,950
REPAIRS & MAINTENANCE	386,621	336,956	374,517	360,648	362,184
MISCELLANEOUS	32,609	36,017	24,331	14,629	26,250
COMMUNICATION	45,766	54,534	54,592	54,022	174,699
TAXES & OPERATING ASSESSMENTS	1	1	-	-	-
INSURANCE	28,360	28,373	46,345	24,077	35,252
UTILITY SERVICE	34,231	36,291	39,516	29,737	42,174
OTHER SERVICES AND CHARGES	891,049	1,160,202	1,255,038	1,151,632	1,462,200
INTERFUND LOANS (EXP)	120,735	121,935	122,162	103,721	31,499
DEBT SERVICE PRINCIPAL	120,735	121,935	122,162	103,721	31,499
INTEREST ON INTERFUND DEBT	4,237	2,892	4,180	1,619	116
DEBT SERVICE INTEREST/COSTS	4,237	2,892	4,180	1,619	116
TOTAL EXPENDITURE	5,603,530	6,084,917	6,181,513	4,538,644	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.

Police Department - Operating Environmental Remediation	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	-	1,892	846	-	-
OVERTIME AND HAZARD DUTY	-	120,319	130,870	116,669	-
SALARIES AND WAGES	-	122,211	131,717	116,669	-
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	4,336	5,658
OPERATING RENTALS AND LEASES	17,085	-	-	-	-
REPAIRS & MAINTENANCE	71,742	415	-	-	250,000
MISCELLANEOUS	27,183	36,106	-	-	-
INSURANCE	-	-	-	-	1,529
OTHER SERVICES AND CHARGES	122,837	58,333	2,500	4,336	255,658
TOTAL EXPENDITURE	122,837	180,543	134,318	121,004	258,187

Environmental remediation funds, shown here, support expenditures on environmental remediation and sanitation operations. This fund is funded by the Solid Waste Utility Tax and was moved from the solid waste fund (fund 440) in 2021.

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

Police Department - Capital Projects	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
All Funds	FY2022	FY2023	FY2024	FY2025	FY2026
SALARIES AND WAGES	3,144	10,484	1,061	2,288	-
SALARIES AND WAGES	3,144	10,484	1,061	2,288	-
PERSONNEL BENEFITS	1,310	2,828	434	910	-
PERSONNEL BENEFITS	1,310	2,828	434	910	-
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	-	489,935	-
OPERATING RENTALS AND LEASES	-	1,739	-	-	-
REPAIRS & MAINTENANCE	28,586	1,043,982	26,439	-	-
MISCELLANEOUS	-	106	9,000	-	-
TRAVEL	-	-	1,601	-	-
OTHER SERVICES AND CHARGES	28,586	1,115,397	37,040	489,935	-
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	506,785	10,500,000

Police Department - Operating	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
Expenditures, Fund Group	FY2022	FY2023	FY2024	FY2025	FY2026
001-811 Police Administration	7,538,992	9,530,902	10,344,208	7,677,138	10,557,572
001-821 Patrol/Traffic Operations	13,663,094	14,995,275	16,820,448	12,105,320	19,936,260
001-822 Police Special Operations	632,729	1,144,612	595,158	359,956	419,975
001-823 Police Investigations Operations	3,591,501	3,695,474	4,865,818	3,620,834	5,452,264
001-824 Police Off of Prof Responsibil	808,545	1,285,050	1,361,556	730,094	1,109,324
001-825 Police Records Operations	1,413,261	1,452,545	1,571,430	1,169,865	1,889,677
001-826 Police Proactive Operations	1,647,526	1,570,947	1,406,931	932,774	1,339,758
General Fund	29,295,649	33,674,806	36,965,549	26,595,981	40,704,829
136-823 Police Investigations Operations	122,837	180,543	134,318	121,004	258,187
Environmental Remediation	122,837	180,543	134,318	121,004	258,187
151-811 Police Administration	2,461	1,515	4,910	721	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	41,358	3,297
152-811 Police Administration	2,204	1,099	7,601	458	275
152-823 Police Investigations Operations	1,991	-	1,156	-	5,000
Asset Forfeiture /Drug Enforce.	4,194	1,099	8,758	458	5,275
153-811 Police Administration	307,439	262,222	253,701	372,704	802,583
153-821 Patrol/Traffic Operations	-	-	54,724	-	80,000
Criminal Justice	307,439	262,222	308,424	372,704	882,583
160-829 Police Dispatch Operations	5,603,530	6,084,917	6,181,513	4,538,644	7,265,551
Public Safety Dispatch	5,603,530	6,084,917	6,181,513	4,538,644	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	31,670,149	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, and a dedicated bicycle patrol focused on the downtown business district.

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

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

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

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

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

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

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

Fire Department

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 houses the emergency apparatus and crews. The Bellingham Fire Department provides full fire and emergency medical response services to Fire District 8, operating the two district fire stations.

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

Budget Summary

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

Fire-Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TAXES	1,074,444	1,168,994	1,140,214	744,870	1,200,000
LICENSES AND PERMITS	840	750	1,290	690	-
INTERGOVERNMENTAL REVENUE	2,339,272	1,125,509	6,364,073	238,432	3,235,000
CHARGES FOR GOODS AND SERVICES	15,440,902	17,188,913	17,838,985	16,589,501	20,774,579
MISCELLANEOUS REVENUE	39,275	61,034	43,312	7,301	-
NON REVENUES	1,500,000	-	-	-	-
TOTAL REVENUE	20,394,733	19,545,200	25,387,873	17,580,794	25,209,579
NON-EXPENDITURES	123,848	123,848	123,848	7,348	-
SALARIES AND WAGES	25,898,160	29,226,787	32,174,850	22,242,966	35,118,543
PERSONNEL BENEFITS	7,896,089	9,048,922	9,041,292	6,416,891	10,851,195
SUPPLIES	1,487,284	1,734,451	1,681,358	1,199,624	1,225,972
OTHER SERVICES AND CHARGES	6,695,328	9,300,140	9,901,718	8,242,697	12,426,412
CAPITAL OUTLAYS	-	284,502	97,070	-	-
DEBT SERVICE PRINCIPAL	169,633	665,931	669,609	568,575	44,256
DEBT SERVICE INTEREST/COSTS	5,952	17,819	20,497	6,777	162
TOTAL EXPENDITURE	42,276,295	50,402,400	53,710,242	38,684,878	59,666,541

Department Budgets

Fire Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	123,848	123,848	123,848	7,348	-
NON-EXPENDITURES	123,848	123,848	123,848	7,348	-
SALARIES AND WAGES	15,352,286	17,067,309	19,495,388	13,781,118	22,237,257
OVERTIME AND HAZARD DUTY	2,390,231	2,260,648	2,350,931	1,304,778	1,891,965
SALARIES AND WAGES	17,742,517	19,327,957	21,846,319	15,085,895	24,129,222
PERSONNEL BENEFITS	5,329,599	6,107,532	6,194,826	4,456,035	7,678,257
PERSONNEL BENEFITS	5,329,599	6,107,532	6,194,826	4,456,035	7,678,257
OFFICE AND OPERATING SUPPLIES	352,932	379,611	424,043	550,033	286,673
FUEL CONSUMED	168,649	149,727	162,566	110,010	138,412
INTER FUND BILLING	-	228	4,452	9,293	-
SMALL TOOLS AND MINOR EQUIPMENT	382,226	568,720	479,209	209,215	338,788
SUPPLIES	903,807	1,098,287	1,070,270	878,551	763,873
PROFESSIONAL SERVICES	1,144,048	1,879,730	2,223,461	1,611,897	2,242,610
OPERATING RENTALS AND LEASES	2,046,171	2,946,455	3,224,866	2,553,326	4,195,148
REPAIRS & MAINTENANCE	218,301	313,230	234,264	73,820	125,283
MISCELLANEOUS	122,367	142,348	188,406	55,492	104,146
TRAVEL	15,944	6,957	10,242	5,427	25,106
COMMUNICATION	240,905	237,424	240,074	797,280	870,852
TAXES & OPERATING ASSESSMENTS	1	-	24	-	-
INSURANCE	307,699	386,654	631,577	351,811	548,646
UTILITY SERVICE	43,994	42,418	45,130	117,831	244,439
OTHER SERVICES AND CHARGES	4,139,430	5,955,216	6,798,044	5,566,885	8,356,230
MACHINERY AND EQUIPMENT	-	284,502	97,070	-	-
CAPITAL OUTLAYS	-	284,502	97,070	-	-
TOTAL EXPENDITURE	28,239,201	32,897,341	36,130,377	25,994,714	40,927,582
Fire Department - Operating Public Safety Dispatch	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	1,301,501	1,437,937	1,547,870	1,032,815	1,689,630
OVERTIME AND HAZARD DUTY	169,181	307,280	284,730	245,531	340,743
SALARIES AND WAGES	1,470,682	1,745,217	1,832,600	1,278,346	2,030,373
PERSONNEL BENEFITS	608,081	638,001	623,257	401,879	694,844
PERSONNEL BENEFITS	608,081	638,001	623,257	401,879	694,844
OFFICE AND OPERATING SUPPLIES	3,141	3,763	26,115	2,075	3,399
INTER FUND BILLING	1,788	-	42	-	-
SMALL TOOLS AND MINOR EQUIPMENT	176,181	32,463	34,889	37,213	38,800
SUPPLIES	181,111	36,226	61,046	39,288	42,199
PROFESSIONAL SERVICES	123,039	248,078	269,139	231,578	354,016
OPERATING RENTALS AND LEASES	29,374	27,793	29,193	83,436	115,041
REPAIRS & MAINTENANCE	44,212	73,217	21,304	17,808	8,532
MISCELLANEOUS	2,412	5,671	19,334	18,175	20,809
TRAVEL	1,054	5,033	78	5,575	17,500
COMMUNICATION	47,871	59,231	59,875	56,023	167,540
INSURANCE	14,287	14,293	23,347	10,782	15,108
UTILITY SERVICE	-	-	-	11,282	18,796
OTHER SERVICES AND CHARGES	262,248	433,317	422,270	434,658	717,342
INTERFUND LOANS (EXP)	169,633	171,319	171,637	145,729	44,256
DEBT SERVICE PRINCIPAL	169,633	171,319	171,637	145,729	44,256
INTEREST ON INTERFUND DEBT	5,952	4,063	5,873	2,275	162
DEBT SERVICE INTEREST/COSTS	5,952	4,063	5,873	2,275	162
TOTAL EXPENDITURE	2,697,707	3,028,143	3,116,681	2,302,174	3,529,176

Fire Department - Operating Medic One	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	6,008,667	7,020,197	7,793,144	5,367,456	8,080,999
OVERTIME AND HAZARD DUTY	676,295	1,133,417	702,787	511,270	877,948
SALARIES AND WAGES	6,684,961	8,153,613	8,495,931	5,878,725	8,958,947
PERSONNEL BENEFITS	1,958,409	2,303,389	2,223,209	1,558,977	2,478,094
PERSONNEL BENEFITS	1,958,409	2,303,389	2,223,209	1,558,977	2,478,094
OFFICE AND OPERATING SUPPLIES	312,625	468,639	454,444	234,640	356,400
FUEL CONSUMED	68,940	69,316	74,100	45,790	58,000
SMALL TOOLS AND MINOR EQUIPMENT	20,802	48,596	20,822	1,355	5,500
INTER FUND BILLING	-	13,387	677	-	-
SUPPLIES	402,367	599,938	550,043	281,786	419,900
PROFESSIONAL SERVICES	633,692	836,186	845,114	822,217	1,134,604
OPERATING RENTALS AND LEASES	422,052	705,614	507,008	502,181	759,054
REPAIRS & MAINTENANCE	22,788	52,074	18,778	1,871	2,400
MISCELLANEOUS	1,117,545	1,227,282	1,199,740	799,045	1,277,000
TRAVEL	7,754	9,469	6,338	1,863	1,000
COMMUNICATION	31,286	22,166	23,531	51,599	86,643
INSURANCE	36,928	36,767	60,057	42,684	62,581
UTILITY SERVICE	21,585	22,031	20,807	19,675	29,560
TAXES & OPERATING ASSESSMENTS	19	19	31	19	-
OTHER SERVICES AND CHARGES	2,293,650	2,911,608	2,681,404	2,241,154	3,352,841
INTERFUND LOANS (EXP)	-	494,612	497,972	422,846	-
DEBT SERVICE PRINCIPAL	-	494,612	497,972	422,846	-
INTEREST ON INTERFUND DEBT	-	13,756	14,625	4,503	-
DEBT SERVICE INTEREST/COSTS	-	13,756	14,625	4,503	-
TOTAL EXPENDITURE	11,339,387	14,476,916	14,463,184	10,387,990	15,209,782

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

Fire Department - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED 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	-	-	-

Department Budgets

Fire Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-711 Fire Administration	2,055,597	2,782,327	3,065,254	2,622,910	4,051,092
001-721 Fire Operations	22,939,390	27,060,363	29,520,347	21,117,419	33,190,691
001-722 Fire Life Safety Operations	586,093	745,522	821,711	687,225	1,187,019
001-723 Fire Dept Training Operations	2,012,660	1,721,515	2,099,876	1,154,887	1,992,586
001-726 Emergency Management	645,461	587,613	623,189	412,273	506,194
General Fund	28,239,201	32,897,341	36,130,377	25,994,714	40,927,582
160-729 Fire/EMS Dispatch Operations	2,697,707	3,028,143	3,116,681	2,302,174	3,529,176
Public Safety Dispatch	2,697,707	3,028,143	3,116,681	2,302,174	3,529,176
470-724 Emergency Medical Services	11,339,387	14,476,916	14,463,184	10,387,990	15,209,782
Medic One	11,339,387	14,476,916	14,463,184	10,387,990	15,209,782
TOTAL EXPENDITURE	42,276,295	50,402,400	53,710,242	38,684,878	59,666,541

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 interfund revenue for basic life support transport. Firefighter Pension contributions are also recorded in this group.

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

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

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

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

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

Municipal Court

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.

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	YTD FY2025	PROPOSED FY2026
TAXES	-	-	16,500	-	25,000
INTERGOVERNMENTAL REVENUE	38,000	23,468	22,392	82,293	194,076
CHARGES FOR GOODS AND SERVICES	232,734	218,715	293,544	730,720	618,708
FINES AND PENALTIES	283,366	241,757	277,138	1,410	316,900
MISCELLANEOUS REVENUE	20,108	17,121	12,567	70,763	15,000
TOTAL REVENUE	574,208	501,060	622,141	885,186	1,169,684
NON-EXPENDITURES	1,237	1,237	1,237	667	-
SALARIES AND WAGES	946,625	1,093,673	1,318,001	913,907	1,456,211
PERSONNEL BENEFITS	433,800	498,825	558,281	371,534	562,426
SUPPLIES	69,000	50,552	21,408	37,939	24,015
OTHER SERVICES AND CHARGES	965,503	1,170,668	1,372,057	982,300	1,705,370
CAPITAL OUTLAYS	28,282	-	-	-	-
TOTAL EXPENDITURE	2,444,447	2,814,954	3,270,984	2,306,347	3,748,022

Department Budgets

DEPARTMENT BUDGETS - RECREATION AND CULTURE

Parks and Recreation Department

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 spaces areas.

Provide comprehensive, year-round recreation programs including aquatics, athletics, and enrichment. Coordinate and support other community programs sponsored by a variety of groups and agencies.

Visit the [Parks and Recreation Department web page](#) for more information.

Budget Summary

Most of the funding for Parks and Recreation operations comes from the General Fund. Funding for capital development and maintenance comes from [Real Estate Excise Taxes](#), [Greenways Levy Taxes](#), and [Park Impact Fees](#). The Department also manages the [Golf](#) and [Cemetery](#) enterprise funds. Revenues and Expenditures for these may be found in the Fund Budgets section of the document.

Parks & Recreation - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TAXES	5,448,023	5,557,361	9,283,481	5,239,829	9,700,000
INTERGOVERNMENTAL REVENUE	70,231	192,899	79	-	-
CHARGES FOR GOODS AND SERVICES	5,199,988	4,781,853	5,159,804	4,088,980	5,526,000
FINES AND PENALTIES	13	16	17	2,747	-
MISCELLANEOUS REVENUE	668,197	676,101	637,018	520,504	649,947
LICENSES AND PERMITS	10,774	3,911	14,228	2,559	2,000
OTHER FINANCING SOURCES	44,000	44,000	44,000	36,667	44,000
NON REVENUES	315,353	293,254	293,799	249,450	75,755
TOTAL REVENUE	11,756,579	11,549,394	15,432,427	10,140,736	15,997,702
NON-EXPENDITURES	251,545	168,545	168,545	90,876	-
SALARIES AND WAGES	5,192,266	5,908,679	6,589,080	4,849,800	8,384,736
PERSONNEL BENEFITS	2,374,845	2,811,857	2,857,763	1,947,882	3,505,199
SUPPLIES	1,018,434	1,137,202	1,062,105	565,696	685,885
OTHER SERVICES AND CHARGES	5,963,961	7,024,891	7,496,224	6,761,637	9,714,675
CAPITAL OUTLAYS	2,659,269	-	-	-	-
DEBT SERVICE PRINCIPAL	24,985	-	-	-	-
TOTAL EXPENDITURE	17,485,305	17,051,174	18,173,716	14,215,891	22,290,495

Parks & Recreation - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	168,545	168,545	168,545	90,876	-
NON-EXPENDITURES	168,545	168,545	168,545	90,876	-
SALARIES AND WAGES	4,256,658	4,851,030	5,111,017	3,602,649	5,451,889
OVERTIME AND HAZARD DUTY	69,856	54,891	49,207	29,691	79,084
SALARIES AND WAGES	4,326,515	4,905,921	5,160,224	3,632,340	5,530,974
PERSONNEL BENEFITS	1,943,810	2,289,123	2,180,487	1,396,262	2,204,432
PERSONNEL BENEFITS	1,943,810	2,289,123	2,180,487	1,396,262	2,204,432
SMALL TOOLS AND MINOR EQUIPMENT	82,171	152,538	170,795	30,377	62,866
OFFICE AND OPERATING SUPPLIES	385,340	386,948	345,883	261,961	(23,528)
INTER FUND BILLING	571	933	3,201	916	-
FUEL CONSUMED	98,545	115,022	99,810	65,941	70,140
PURCHASES FOR RESALE	-	-	94	43	(4,000)
SUPPLIES	566,628	655,441	619,783	359,237	105,478
PROFESSIONAL SERVICES	580,793	1,008,984	1,111,271	1,148,101	1,592,337
REPAIRS & MAINTENANCE	31,241	37,291	19,890	6,715	11,032
OPERATING RENTALS AND LEASES	1,437,148	1,690,645	2,062,501	1,609,254	1,933,334
MISCELLANEOUS	96,382	98,577	94,342	85,690	88,786
COMMUNICATION	54,008	64,933	72,123	129,906	180,325
TRAVEL	3,158	2,866	7,787	2,313	5,681
TAXES & OPERATING ASSESSMENTS	14,930	17,743	27,044	17,450	7,944
INSURANCE	205,374	189,756	309,956	199,113	298,196
UTILITY SERVICE	886,147	998,390	1,018,864	987,144	1,039,492
OTHER SERVICES AND CHARGES	3,309,180	4,109,185	4,723,777	4,185,685	5,157,127
TOTAL EXPENDITURE	10,314,677	12,128,215	12,852,817	9,664,402	12,998,011

For details regarding departmental capital projects, see the [Parks & Recreation Capital Budget](#).

Parks & Recreation - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	119,244	214,729	398,450	297,354	-
OVERTIME AND HAZARD DUTY	-	86	1,623	3,849	-
SALARIES AND WAGES	119,244	214,815	400,073	301,202	-
PERSONNEL BENEFITS	48,940	89,332	168,849	119,136	-
PERSONNEL BENEFITS	48,940	89,332	168,849	119,136	-
OFFICE AND OPERATING SUPPLIES	11,488	123,948	147,529	18,582	100,000
SMALL TOOLS AND MINOR EQUIPMENT	-	-	-	2,830	-
INTER FUND BILLING	-	3,201	7,584	-	-
SUPPLIES	11,488	127,149	158,342	21,412	100,000
PROFESSIONAL SERVICES	301,445	771,028	580,768	402,052	255,000
OPERATING RENTALS AND LEASES	290	8,574	30,244	3,078	-
REPAIRS & MAINTENANCE	38,317	2,920,812	2,168,581	1,138,022	940,000
MISCELLANEOUS	8,217	5,307	19,277	4,387	-
OTHER SERVICES AND CHARGES	348,269	3,705,720	2,798,870	1,547,538	1,195,000
LAND	-	2,335,239	3,791,802	4,002,348	3,250,000
BUILDINGS AND STRUCTURES	46,481	141,259	894,635	23,536	-
OTHER IMPROVEMENTS	216,777	811,478	848,389	2,812,595	3,540,000
CONSTRUCTION OF FIXED ASSETS	664,518	5,152,419	1,452,898	924,726	1,900,000
MACHINERY AND EQUIPMENT	-	25,958	23,042	-	-
CAPITAL OUTLAYS	927,776	8,466,353	7,010,766	7,763,206	8,690,000
TOTAL EXPENDITURE	1,455,718	12,603,368	10,536,901	9,752,495	9,985,000

Department Budgets

Parks & Recreation - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-411 Parks and Recreation Admin	1,066,334	1,485,186	1,673,835	1,427,298	1,937,038
001-421 Parks Operations Management	646,861	934,875	964,267	842,327	1,095,147
001-422 Parks Grounds	1,801,557	1,983,035	1,996,911	1,206,518	1,664,294
001-423 Parks Buildings	2,128,517	2,797,279	2,858,052	2,093,100	2,506,722
001-424 Park Improvements	-	24,243	167,698	170,285	140,257
001-431 Athletic Facilities	822,770	955,630	1,058,056	697,515	932,957
001-435 Recreation Aquatics	2,118,753	2,220,783	2,296,921	1,960,505	2,756,093
001-436 Sports and Enrichment	1,372,255	1,280,423	1,317,302	969,484	1,525,175
001-471 Parks Design & Development	357,629	439,635	497,655	297,369	440,329
001-472 Parks Capital Improvement	-	7,126	22,119	-	-
General Fund	10,314,677	12,128,215	12,852,817	9,664,402	12,998,011
136-471 Parks Design & Development	48,735	24,809	24,809	2,737	3,572
Environmental Remediation	48,735	24,809	24,809	2,737	3,572
141-423 Parks Buildings	11,167	-	1,024	-	-
141-431 Athletic Facilities	51,525	-	-	-	-
1st 1/4% REET	62,692	-	1,024	-	-
142-422 Parks Grounds	4,832	-	-	-	-
142-423 Parks Buildings	341,349	-	-	533	-
2nd 1/4% REET	346,181	-	-	533	-
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	1,106,086	3,274,393
173-423 Parks Buildings	419,417	258,259	272,532	461,429	1,003,746
173-427 Parks Stewardship	-	-	-	467,300	977,061
173-471 Parks Design & Development	122,185	154,144	274,089	418,730	809,450
173-472 Parks Capital Improvement	2,420,094	203,304	68,825	53,734	295,000
Greenways	3,475,673	1,984,799	2,251,385	2,508,751	6,479,079
177-423 Parks Buildings	75,511	52,995	-	-	-
177-471 Parks Design & Development	57,069	58,964	56,059	35,704	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	37,228	75,000
456-425 Parks Cemetery	458,521	534,393	498,021	371,739	557,249
Cemetery	458,521	534,393	498,021	371,739	557,249
460-426 Parks Golf Course	1,953,405	2,042,864	2,324,368	1,630,501	2,177,584
Golf Course	1,953,405	2,042,864	2,324,368	1,630,501	2,177,584
701-471 Parks Design & Development	9,099	-	-	-	-
Greenways Maintenance Endowmnt	9,099	-	-	-	-
TOTAL EXPENDITURE	17,485,305	17,051,174	18,173,716	14,215,891	22,290,495

Group Descriptions

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

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

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

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

Parks Stewardship: This group provides manages the Community Garden Program, mitigation project, and volunteer programs.

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

Parks Cemetery: This group operates and maintains Bayview Cemetery.

Parks Golf Course: This group oversees the management of Lake Padden Golf Course and provides capital maintenance and improvements.

Recreation Management: This group oversees a variety of recreation programs and services by the City and through coordination with schools and other agencies.

Recreation Aquatics: This group operates the Arne Hanna Aquatic Center.

Sports and Enrichment: This group coordinates adult and youth sports leagues, provides enrichment programs for all ages and abilities, and coordinates community events such as the summer concert series. This group also schedules and maintains athletic fields.

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

Parks Capital Improvement: This group implements the planned projects of land acquisition, park and trail construction, park renovation, and habitat restoration projects.

Department Budgets

Library

Description of Services

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

The Bellingham Public Library provides services in 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.

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	YTD FY2025	PROPOSED FY2026
MISCELLANEOUS REVENUE	408,675	94,528	65,859	99,591	160,000
INTERGOVERNMENTAL REVENUE	-	-	-	2,794	-
OTHER FINANCING SOURCES	-	-	7,621	-	-
CHARGES FOR GOODS AND SERVICES	9,281	13,201	16,982	13,183	16,100
FINES AND PENALTIES	774	1,247	753	779	-
TOTAL REVENUE	418,730	108,976	91,214	116,348	176,100
SALARIES AND WAGES	2,663,998	3,079,708	3,633,426	2,279,446	3,580,406
PERSONNEL BENEFITS	1,232,727	1,459,536	1,621,522	934,621	1,422,868
SUPPLIES	565,259	619,226	429,247	194,732	420,432
OTHER SERVICES AND CHARGES	1,662,807	2,282,780	2,338,224	2,108,804	2,940,785
CAPITAL OUTLAYS	-	-	33,934	-	-
NON-EXPENDITURES	42,205	42,205	42,205	22,756	2,000,000
TOTAL EXPENDITURE	6,166,996	7,483,455	8,098,558	5,540,358	10,364,492

Library - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	42,205	42,205	42,205	22,756	-
NON-EXPENDITURES	42,205	42,205	42,205	22,756	-
SALARIES AND WAGES	2,663,149	3,078,492	3,628,600	2,279,446	3,580,406
OVERTIME AND HAZARD DUTY	850	1,216	4,826	-	-
SALARIES AND WAGES	2,663,998	3,079,708	3,633,426	2,279,446	3,580,406
PERSONNEL BENEFITS	1,232,727	1,459,536	1,621,522	934,621	1,422,868
PERSONNEL BENEFITS	1,232,727	1,459,536	1,621,522	934,621	1,422,868
OFFICE AND OPERATING SUPPLIES	451,700	400,346	382,799	161,407	338,188
SMALL TOOLS AND MINOR EQUIPMENT	89,553	156,026	21,733	3,733	30,122
INTER FUND BILLING	-	-	382	-	-
FUEL CONSUMED	2,772	3,169	2,712	1,992	2,122
SUPPLIES	544,024	559,541	407,626	167,132	370,432
PROFESSIONAL SERVICES	655,512	1,105,991	1,111,583	815,549	983,379
REPAIRS & MAINTENANCE	26,400	178,141	35,146	22,772	67,933
OPERATING RENTALS AND LEASES	667,032	779,256	820,281	1,007,349	1,524,379
MISCELLANEOUS	18,368	22,219	23,202	13,348	35,507
COMMUNICATION	84,091	64,486	73,383	61,504	89,072
TRAVEL	7,461	755	33,361	3,046	3,461
TAXES & OPERATING ASSESSMENTS	97	106	79	57	721
INSURANCE	116,623	98,704	161,227	84,307	116,891
UTILITY SERVICE	12,707	14,948	16,390	74,665	119,442
OTHER SERVICES AND CHARGES	1,588,290	2,264,606	2,274,652	2,082,598	2,940,785
MACHINERY AND EQUIPMENT	-	-	33,934	-	-
CAPITAL OUTLAYS	-	-	33,934	-	-
TOTAL EXPENDITURE	6,071,245	7,405,596	8,013,365	5,486,553	8,314,491

Library - Operating Expenditures. Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-191 Library Administration	1,302,962	2,141,507	6,136,187	3,885,589	6,394,382
001-193 Library Services	4,122,244	4,585,888	1,129,432	702,858	1,020,563
001-195 Library Facilities	646,039	678,201	747,745	898,106	899,546
General Fund	6,071,245	7,405,596	8,013,365	5,486,553	8,314,491
126-191 Library Administration	70,001	56,527	66,124	10,317	-
126-193 Library Services	25,750	21,332	19,069	43,488	50,000
Library Gift	95,751	77,859	85,193	53,805	50,000
142-195 Library Facilities	-	-	-	-	2,000,000
2nd 1/4% REET	-	-	-	-	2,000,000
TOTAL EXPENDITURE	6,166,996	7,483,455	8,098,558	5,540,358	10,364,492

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.

Department Budgets

Museum

Description of Services

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

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

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

Budget Summary

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

Museum -Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
MISCELLANEOUS REVENUE	-	-	4,116	4,116	-
TOTAL REVENUE	-	-	4,116	4,116	-
SALARIES AND WAGES	336,889	354,538	377,367	253,742	378,741
PERSONNEL BENEFITS	149,383	154,625	157,932	86,056	154,130
SUPPLIES	4,821	8,504	11,143	48	10,000
OTHER SERVICES AND CHARGES	926,214	1,061,907	1,127,940	974,311	1,553,802
NON-EXPENDITURES	46,347	46,347	46,347	24,989	-
TOTAL EXPENDITURE	1,463,654	1,625,921	1,720,728	1,339,146	2,096,673

DEPARTMENT BUDGETS - PLANNING AND COMMUNITY DEVELOPMENT

Planning & Community Development Department

Description of Services

Long Range Planning Division

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

Development Services Division

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

Community and Economic Development Division

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

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

Department Budgets

Budget Summary

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

Planning Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TAXES	10,058,448	10,343,886	10,288,060	6,121,796	10,370,000
LICENSES AND PERMITS	2,273,816	1,852,343	2,087,229	1,546,085	1,834,936
CHARGES FOR GOODS AND SERVICES	4,088,565	3,335,511	4,966,244	2,405,042	4,191,750
MISCELLANEOUS REVENUE	263,851	307,069	348,874	297,646	124,119
INTERGOVERNMENTAL REVENUE	2,442,217	2,102,528	2,143,163	3,547,815	5,837,133
FINES AND PENALTIES	4,402	39,605	18,805	37,000	-
TOTAL REVENUE	19,131,300	17,980,942	19,852,374	13,955,384	22,357,938
NON-EXPENDITURES	21,016	21,016	21,016	11,331	-
SALARIES AND WAGES	4,100,816	4,520,206	5,136,886	3,729,153	5,917,121
PERSONNEL BENEFITS	1,741,852	1,925,518	2,023,845	1,381,012	2,207,265
SUPPLIES	69,655	101,138	76,924	40,189	66,289
OTHER SERVICES AND CHARGES	13,566,951	11,794,630	13,946,920	12,349,719	23,343,480
CAPITAL OUTLAYS	-	5,000	5,000	1,257,589	-
TOTAL EXPENDITURE	19,500,291	18,367,508	21,210,591	18,768,992	31,534,155

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

Planning Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	10,743	10,743	10,743	5,792	-
NON-EXPENDITURES	10,743	10,743	10,743	5,792	-
SALARIES AND WAGES	1,503,154	1,682,373	1,724,037	1,163,369	1,755,191
OVERTIME AND HAZARD DUTY	95	-	110	-	-
SALARIES AND WAGES	1,503,249	1,682,373	1,724,147	1,163,369	1,755,191
PERSONNEL BENEFITS	501,581	585,101	541,988	338,334	632,777
PERSONNEL BENEFITS	501,581	585,101	541,988	338,334	632,777
OFFICE AND OPERATING SUPPLIES	20,829	21,661	33,870	16,430	11,447
SMALL TOOLS AND MINOR EQUIPMENT	7,477	33,918	828	88	464
INTER FUND BILLING	-	7,820	14,497	-	-
FUEL CONSUMED	-	49	-	-	-
SUPPLIES	28,307	63,449	49,195	16,518	11,911
PROFESSIONAL SERVICES	2,085,960	2,578,529	2,752,016	866,579	1,563,906
REPAIRS & MAINTENANCE	14,703	12,334	7,921	2,404	7,427
OPERATING RENTALS AND LEASES	112,351	115,373	124,253	127,617	180,151
MISCELLANEOUS	15,196	7,200	15,093	6,979	10,568
COMMUNICATION	33,342	35,558	31,457	12,824	12,503
TRAVEL	6,677	4,998	13,636	4,490	10,439
TAXES & OPERATING ASSESSMENTS	5	5	5	3	-
INSURANCE	30,244	26,195	42,788	21,726	30,624
UTILITY SERVICE	(313)	1,123	3,635	27,566	34,642
OTHER SERVICES AND CHARGES	2,298,165	2,781,314	2,990,804	1,070,187	1,850,260
TOTAL EXPENDITURE	4,342,044	5,122,980	5,316,876	2,594,199	4,250,138

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

Planning Department - Capital Projects All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	1,449	-	502	-	-
PERSONNEL BENEFITS	562	-	226	-	-
SUPPLIES	-	-	241	-	-
OTHER SERVICES AND CHARGES	71,955	15,294	48,800	144,635	-
CAPITAL OUTLAYS	-	-	1,196,669	-	-
TOTAL EXPENDITURE	73,966	15,294	1,246,438	144,635	-

Planning Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-521 Community Development	1,789,744	2,187,666	2,073,256	747,195	1,452,351
001-526 Economic Development	882,471	875,502	1,136,358	553,330	992,665
001-531 Planning Services	1,669,829	2,059,812	2,107,262	1,293,675	1,805,123
General Fund	4,342,044	5,122,980	5,316,876	2,594,199	4,250,138
120-521 Community Development	-	-	-	40,408	190,000
Public Safety Sales Tax	-	-	-	40,408	190,000
142-521 Community Development	-	-	-	3,842	-
2nd 1/4% REET	-	-	-	3,842	-
180-522 Tourism Activities and Facilities	1,125,271	1,893,755	1,864,708	1,496,332	2,588,266
Tourism	1,125,271	1,893,755	1,864,708	1,496,332	2,588,266
181-521 Community Development	7,554,249	2,002,160	2,810,808	3,974,837	5,763,610
Low Income Housing	7,554,249	2,002,160	2,810,808	3,974,837	5,763,610
182-521 Community Development	488,580	2,253,736	2,804,091	3,812,876	4,042,057
Affordable Housing Sales tax	488,580	2,253,736	2,804,091	3,812,876	4,042,057
183-522 Tourism Activities and Facilities	-	1,067,776	989,199	617,713	1,823,661
Tourism Promotion Area	-	1,067,776	989,199	617,713	1,823,661
190-521 Community Development	1,538,040	993,651	1,471,155	581,217	1,683,419
Community Development Block Grant	1,538,040	993,651	1,471,155	581,217	1,683,419
191-521 Community Development	433,779	572,471	328,850	1,386,870	2,415,533
Home Investment Partnership Grant	433,779	572,471	328,850	1,386,870	2,415,533
192-521 Community Development	700	11,224	233,604	263,346	2,413,409
HUD Home Subfund	700	11,224	233,604	263,346	2,413,409
475-541 Building Services	3,881,023	4,300,719	5,191,616	3,741,455	5,777,183
475-542 Rental Inspection Services	136,604	149,036	199,684	255,897	586,879
Development Services	4,017,627	4,449,755	5,391,300	3,997,352	6,364,062
TOTAL EXPENDITURE	19,500,291	18,367,508	21,210,591	18,768,992	31,534,155

Group Descriptions

Planning Services: This group guides community growth and development while protecting environmental resources and promoting neighborhoods 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.

Department Budgets

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. This includes the renewed Housing Levy (2019-2029).

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.

Hearing Examiner

Description of Services

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

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

Budget Summary

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

The City contracts out hearing examiner services.

Hearing Examiner - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	25,684	26,449	21,571	12,996	22,000
TOTAL REVENUE	25,684	26,449	21,571	12,996	22,000
NON-EXPENDITURES	363	363	363	196	-
SALARIES AND WAGES	38,501	40,158	42,924	28,589	42,910
PERSONNEL BENEFITS	21,472	21,941	19,449	11,719	18,852
SUPPLIES	815	87	240	273	530
OTHER SERVICES AND CHARGES	74,269	46,581	73,561	51,068	89,152
TOTAL EXPENDITURE	135,421	109,130	136,537	91,845	152,316

Department Budgets

DEPARTMENT BUDGETS - GENERAL GOVERNMENT

Human Resources Department

Description of Services

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

We are:

- Business partners with client work groups
- Subject matter experts

We design and administer:

- Total compensation programs (wages and benefits)
- Performance programs (selection, training, and performance management)
- Systems (payroll, Human Resources Information System, Civil Service)
- Policies and compliance programs

We ensure that the taxpayer receives value for labor dollars.

We advocate for all employees.

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

Budget Summary

The HR Department is funded from the General Fund, Benefits Funds, and Pension Trust Funds.

Salaries and Benefits categories in the HR Department table include some city-wide costs.

Human Resources - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TAXES	2,714,523	2,769,131	2,827,997	-	-
CHARGES FOR GOODS AND SERVICES	18,564,003	20,619,816	22,273,887	16,227,099	26,231,858
INTERGOVERNMENTAL REVENUE	197,973	228,469	267,831	320,756	120,000
MISCELLANEOUS REVENUE	18,961	684,091	35,854	18,920	15,000
NON REVENUES	-	-	180,000	-	-
TOTAL REVENUE	21,495,459	24,301,508	25,585,569	16,566,775	26,366,858
NON-EXPENDITURES	20,759	20,759	20,759	11,193	-
SALARIES AND WAGES	2,321,959	2,796,499	3,225,493	1,864,081	2,922,484
PERSONNEL BENEFITS	2,326,042	2,241,935	2,483,815	1,427,223	3,047,532
SUPPLIES	100,811	100,274	55,421	74,733	115,825
OTHER SERVICES AND CHARGES	16,793,021	18,222,702	23,381,287	17,538,327	23,938,898
DEBT SERVICE PRINCIPAL	-	-	-	48,925	59,979
DEBT SERVICE INTEREST/COSTS	-	-	-	2,758	2,066
TOTAL EXPENDITURE	21,562,592	23,382,170	29,166,775	20,967,239	30,086,784

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

Human Resources General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	12,974	12,974	12,974	6,996	-
NON-EXPENDITURES	12,974	12,974	12,974	6,996	-
SALARIES AND WAGES	1,318,955	1,651,723	1,888,188	919,828	1,487,446
OVERTIME AND HAZARD DUTY	150	4	1,141	-	-
SALARIES AND WAGES	1,319,104	1,651,727	1,889,329	919,828	1,487,446
PERSONNEL BENEFITS	588,430	721,833	729,727	343,816	554,915
PERSONNEL BENEFITS	588,430	721,833	729,727	343,816	554,915
OFFICE AND OPERATING SUPPLIES	7,557	17,399	6,778	5,889	13,260
SMALL TOOLS AND MINOR EQUIPMENT	37,136	6,105	2,193	2,948	6,003
SUPPLIES	44,693	23,504	8,971	8,836	19,263
PROFESSIONAL SERVICES	267,518	357,123	371,813	345,163	346,534
REPAIRS & MAINTENANCE	24,545	8,268	38,414	18,253	18,102
COMMUNICATION	16,527	8,081	8,350	6,059	10,452
TRAVEL	7,329	9,370	13,152	3,913	15,183
OPERATING RENTALS AND LEASES	77,553	83,757	87,914	179,007	132,344
INSURANCE	35,234	15,590	25,465	17,041	25,896
UTILITY SERVICE	-	-	-	18,659	20,662
MISCELLANEOUS	20,080	34,707	45,652	38,760	132,010
OTHER SERVICES AND CHARGES	448,786	516,895	590,760	626,854	701,184
TOTAL EXPENDITURE	2,413,988	2,926,933	3,231,762	1,906,331	2,762,808

Human Resources Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-221 Human Resources Svcs	1,899,976	2,396,953	2,685,972	1,640,151	2,286,701
001-231 HR Personnel Benefits	514,012	529,980	545,790	266,179	476,107
General Fund	2,413,988	2,926,933	3,231,762	1,906,331	2,762,808
114-247 Pension Benefits Services	1,169,876	1,257,277	1,248,758	798,347	1,935,694
Firefighter's Pensions	1,169,876	1,257,277	1,248,758	798,347	1,935,694
116-247 Pension Benefits Services	758,477	783,632	957,082	498,522	1,117,368
Police Officer's Pensions	758,477	783,632	957,082	498,522	1,117,368
561-244 Unemployment Benefits	282,349	37,440	142,142	210,928	191,539
Unemployment compensation	282,349	37,440	142,142	210,928	191,539
562-245 Workers Comp Benefits	967,789	1,795,088	1,655,917	1,217,208	2,117,962
Workers Comp Self-Insurance	967,789	1,795,088	1,655,917	1,217,208	2,117,962
565-246 Health Benefits Services	15,970,113	16,581,799	21,931,115	16,335,903	21,961,413
Health Benefits	15,970,113	16,581,799	21,931,115	16,335,903	21,961,413
TOTAL EXPENDITURE	21,562,592	23,382,170	29,166,775	20,967,239	30,086,784

Group Descriptions

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

HR Payroll: This group processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees.

Benefits: This group provides health and welfare benefits access for employees, retirees, and their families; and oversees the City's employee wellness program including managing Unemployment Fund,

Department Budgets

Workers' Compensation Fund, and the Health Benefit Fund. In addition, it provides disability, pension, and medical benefits required by state law for Police and Fire officers and retirees hired before October 1, 1977.

Information Technology Services Department

Description of Services

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

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

Budget Summary

The Information Technology Services Department is funded through the [Information Technology Fund](#), [Technology and Telecom Internal Service Funds](#), and [Public Education and Government Access TV Funds](#). More information on these funds can be found in the Fund Budgets section.

IT Services - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	4,107,684	8,507,820	8,837,558	9,123,715	12,724,504
LICENSES AND PERMITS	91,505	54,067	63,293	35,103	60,000
MISCELLANEOUS REVENUE	308,856	239,550	253,502	147,608	225,000
OTHER FINANCING SOURCES	2,476,116	-	-	500,000	-
TOTAL REVENUE	6,984,161	8,801,437	9,154,353	9,806,426	13,009,504
NON-EXPENDITURES	2,115,835	4,720	4,720	502,545	-
SALARIES AND WAGES	2,429,864	2,770,076	3,258,629	2,500,155	3,974,335
PERSONNEL BENEFITS	996,074	1,144,180	1,261,715	908,037	1,481,482
SUPPLIES	1,514,043	1,270,460	662,403	588,069	775,185
OTHER SERVICES AND CHARGES	2,275,700	2,826,633	4,049,927	3,010,148	4,421,491
CAPITAL OUTLAYS	260,812	-	-	-	75,000
TOTAL EXPENDITURE	9,592,328	8,016,069	9,237,393	7,508,954	10,727,493

Department Budgets

IT Services - Operating Information Technology Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	2,188	4,549	4,549	502,453	-
NON-EXPENDITURES	2,188	4,549	4,549	502,453	-
SALARIES AND WAGES	195,218	2,417,272	2,791,129	2,195,568	3,670,404
OVERTIME AND HAZARD DUTY	-	15,663	15,005	11,632	10,869
SALARIES AND WAGES	195,218	2,432,935	2,806,135	2,207,199	3,681,273
PERSONNEL BENEFITS	83,695	995,501	1,076,020	796,940	1,371,878
PERSONNEL BENEFITS	83,695	995,501	1,076,020	796,940	1,371,878
OFFICE AND OPERATING SUPPLIES	185	8,036	35,022	7,443	12,568
SMALL TOOLS AND MINOR EQUIPMENT	1,989	16,120	20,287	7,298	2,450
FUEL CONSUMED	-	-	-	-	467
SUPPLIES	2,174	24,156	55,309	14,741	15,485
PROFESSIONAL SERVICES	10,447	239,037	305,698	283,506	347,614
REPAIRS & MAINTENANCE	-	16,062	42,407	37,757	1,000
COMMUNICATION	2,149	13,153	17,733	12,953	26,116
TRAVEL	5,491	27,125	15,997	5,622	10,950
OPERATING RENTALS AND LEASES	-	347,418	355,842	371,546	551,360
INSURANCE	-	24,834	40,565	20,924	36,710
UTILITY SERVICE	138	4,776	4,546	23,902	36,145
MISCELLANEOUS	2,899	34,884	58,510	17,774	27,100
TAXES & OPERATING ASSESSMENTS	20	-	-	-	-
OTHER SERVICES AND CHARGES	22,008	707,290	841,298	773,985	1,036,995
TOTAL EXPENDITURE	305,283	4,164,432	4,783,311	4,295,318	6,105,631

For details regarding departmental capital projects, see the [IT Services Capital Budget](#).

Information Technology Services Capital Projects	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
PROFESSIONAL SERVICES	-	-	26,290	582,159	200,000
REPAIRS & MAINTENANCE	-	-	-	-	50,000
OTHER SERVICES AND CHARGES	-	-	26,290	582,159	250,000
OFFICE AND OPERATING SUPPLIES	-	-	51,477	9,632	-
SMALL TOOLS AND MINOR EQUIPMENT	-	-	108,258	345,396	30,000
SUPPLIES	-	-	159,735	355,027	30,000
SALARIES AND WAGES	-	-	2,554	101,460	-
SALARIES AND WAGES	-	-	2,554	101,460	-
PERSONNEL BENEFITS	-	-	932	35,979	-
PERSONNEL BENEFITS	-	-	932	35,979	-
MACHINERY AND EQUIPMENT	-	-	91,096	140,122	2,100,000
CAPITAL OUTLAYS	-	-	91,096	140,122	2,100,000
TOTAL EXPENDITURE	-	-	280,606	1,214,747	2,380,000

IT Services - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED 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	196,945	216,048
Publ Educ & Gov Acc TV	288,951	292,976	324,307	196,945	216,048
163-251 Equipment/PEG	165,246	45,240	27,432	24,070	148,000
Restricted Equipment/PEG	165,246	45,240	27,432	24,070	148,000
540-255 Telecommunication	496,869	585,834	639,433	482,686	729,377
Tech and Telecom	496,869	585,834	639,433	482,686	729,377
541-252 Technology Replacements	3,005,811	-	-	-	-
Technology Repl and Reserve	3,005,811	-	-	-	-
542-252 Technology Replacements	-	595,513	382,291	372,402	25,306
542-258 Computer Infrastructure	1,995,075	2,332,074	3,083,001	2,137,533	3,503,131
Computer Infrastructure	1,995,075	2,927,587	3,465,292	2,509,935	3,528,437
543-253 ITSD Services	138	3,799,212	4,287,968	3,996,593	5,579,735
543-255 Telecommunication	-	-	-	-	14,360
543-257 GIS Administration	305,145	365,219	495,342	298,725	511,536
Information Technology	305,283	4,164,432	4,783,311	4,295,318	6,105,631
TOTAL EXPENDITURE	9,592,328	8,016,069	9,239,774	7,508,954	10,727,493

Group Descriptions

ITSD Services: This group provides system planning and technical support for the City's 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. BTV also airs public access television programs submitted by members of the public.

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.

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

Department Budgets

Finance Department

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.

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	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	1,473,341	2,647,448	2,647,440	2,450,272	2,714,726
MISCELLANEOUS REVENUE	618,451	636,386	488,180	314,194	393,606
INTERGOVERNMENTAL REVENUE	-	-	-	7,975	-
NON REVENUES	1,499,681	1,637,602	1,780,146	-	2,150,044
OTHER FINANCING SOURCES	1,930,424	1,739,458	1,485,825	197,201	350,369
TOTAL REVENUE	5,521,897	6,660,894	6,401,592	2,969,642	5,608,745
NON-EXPENDITURES	11,544	11,544	11,544	506,224	-
SALARIES AND WAGES	1,456,263	2,258,912	2,077,094	1,346,584	2,222,124
PERSONNEL BENEFITS	654,542	1,031,757	898,089	537,332	877,429
SUPPLIES	12,967	162,777	65,714	17,206	5,820
OTHER SERVICES AND CHARGES	427,089	571,584	744,029	511,943	586,206
DEBT SERVICE PRINCIPAL	2,835,232	2,822,287	3,037,532	-	2,725,000
DEBT SERVICE INTEREST/COSTS	609,490	512,131	408,356	149,120	169,019
TOTAL EXPENDITURE	6,007,128	7,370,992	7,242,358	3,068,409	6,585,598

Finance Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	11,544	11,544	11,544	6,224	-
NON-EXPENDITURES	11,544	11,544	11,544	6,224	-
SALARIES AND WAGES	1,456,263	2,258,635	2,077,094	1,346,584	2,222,124
OVERTIME AND HAZARD DUTY	-	277	-	-	-
SALARIES AND WAGES	1,456,263	2,258,912	2,077,094	1,346,584	2,222,124
PERSONNEL BENEFITS	654,542	1,031,757	898,089	537,332	877,429
PERSONNEL BENEFITS	654,542	1,031,757	898,089	537,332	877,429
OFFICE AND OPERATING SUPPLIES	7,608	9,230	8,588	5,351	4,920
FUEL CONSUMED	-	1,813	782	376	900
SMALL TOOLS AND MINOR EQUIPMENT	5,359	151,734	56,344	11,480	-
SUPPLIES	12,967	162,777	65,714	17,206	5,820
PROFESSIONAL SERVICES	243,616	359,148	423,707	288,204	232,709
REPAIRS & MAINTENANCE	13,652	16,555	68,073	12,007	16,326
COMMUNICATION	20,200	(5,684)	42,508	16,866	58,641
TRAVEL	2,742	17,280	8,207	650	-
OPERATING RENTALS AND LEASES	113,522	135,703	142,045	143,710	220,230
INSURANCE	19,118	18,774	30,666	24,106	31,066
UTILITY SERVICE	-	-	-	10,663	16,642
MISCELLANEOUS	14,239	29,809	28,810	15,738	10,591
TAXES & OPERATING ASSESSMENTS	-	-	12	-	-
OTHER SERVICES AND CHARGES	427,089	571,584	744,029	511,943	586,206
TOTAL EXPENDITURE	2,562,406	4,036,575	3,796,470	2,419,290	3,691,579

Finance Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-211 Finance Administration	469,675	676,053	670,224	400,438	625,407
001-213 Finance Services	2,043,427	2,389,681	2,274,369	1,439,420	1,869,083
001-214 Records, Microfilm & Mail	49,304	144,255	144,364	113,971	402,792
001-215 Purchasing	-	826,586	707,513	465,461	794,297
001-911 Debt Service Administration	96	-	-	-	-
General Fund	2,562,502	4,036,575	3,796,470	2,419,290	3,691,579
224-911 Debt Service Administration	279,988	281,303	287,111	517,763	290,500
225-911 Debt Service Administration	788,938	812,738	844,538	29,250	896,100
227-911 Debt Service Administration	1,101,900	1,161,250	1,203,650	71,425	1,357,050
228-911 Debt Service Administration	658,600	621,400	654,750	12,748	-
235-911 Debt Service Administration	615,201	457,727	455,839	17,934	350,369
Governmental Debt Service	3,444,626	3,334,417	3,445,888	649,120	2,894,019
TOTAL EXPENDITURE	6,007,128	7,370,992	7,242,358	3,068,409	6,585,598

Group Descriptions

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

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

Records management: This group retains the records for City and provides mail services for the City.

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

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

Description of Services

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

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

Budget Summary

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

Legal Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	3,367,050	3,273,386	4,804,306	3,024,332	4,636,548
MISCELLANEOUS REVENUE	-	-	-	10,573	-
INTERGOVERNMENTAL REVENUE	9,943	9,942	10,979	10,979	10,000
OTHER FINANCING SOURCES	-	645,126	-	-	-
FINES AND PENALTIES	1,833	644	835	600	35,449
TOTAL REVENUE	3,378,826	3,929,097	4,816,120	3,046,484	4,681,997
NON-EXPENDITURES	4,601	4,601	4,601	2,481	-
SALARIES AND WAGES	1,478,619	1,631,511	1,750,887	1,228,330	2,022,316
PERSONNEL BENEFITS	625,440	659,190	631,375	422,295	675,039
SUPPLIES	14,830	15,175	8,481	12,985	20,523
OTHER SERVICES AND CHARGES	2,972,476	3,314,929	2,687,753	2,460,312	3,472,678
TOTAL EXPENDITURE	5,095,967	5,625,407	5,083,098	4,126,403	6,190,556

Legal Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	4,601	4,601	4,601	2,481	-
NON-EXPENDITURES	4,601	4,601	4,601	2,481	-
SALARIES AND WAGES	1,318,682	1,458,388	1,562,272	1,094,984	1,810,780
OVERTIME AND HAZARD DUTY	-	-	30	47	-
SALARIES AND WAGES	1,318,682	1,458,388	1,562,302	1,095,031	1,810,780
PERSONNEL BENEFITS	554,125	583,657	561,199	378,583	604,392
PERSONNEL BENEFITS	554,125	583,657	561,199	378,583	604,392
OFFICE AND OPERATING SUPPLIES	5,312	11,247	4,084	4,298	15,701
SMALL TOOLS AND MINOR EQUIPMENT	4,561	2,154	2,687	5,540	1,575
SUPPLIES	9,873	13,401	6,771	9,838	17,276
PROFESSIONAL SERVICES	403,193	116,675	150,494	112,005	130,419
REPAIRS & MAINTENANCE	425	491	627	637	954
COMMUNICATION	12,862	7,731	8,823	6,639	10,224
TRAVEL	7,260	237	4,273	1,846	6,111
OPERATING RENTALS AND LEASES	82,897	83,188	88,102	82,861	153,947
INSURANCE	73,848	61,815	100,971	62,730	88,936
UTILITY SERVICE	-	-	-	8,461	13,766
MISCELLANEOUS	8,246	6,231	7,477	5,714	13,473
OTHER SERVICES AND CHARGES	588,730	276,368	360,769	280,893	417,831
TOTAL EXPENDITURE	2,476,012	2,336,416	2,495,642	1,766,827	2,850,278

Legal Department - Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-261 Legal Services	2,442,265	2,304,121	2,442,890	1,740,456	2,814,714
001-263 Claims, Litigation & Insurance	33,747	32,295	52,752	26,371	35,565
General Fund	2,476,012	2,336,416	2,495,642	1,766,827	2,850,278
136-261 Legal Services	-	11,488	60,154	3,729	104,867
136-263 Claims, Litigation & Insurance	-	325,000	-	-	-
Environmental Remediation	-	336,488	60,154	3,729	104,867
550-263 Claims, Litigation & Insurance	2,619,955	2,952,504	2,527,303	2,355,847	3,235,410
Claims, Litigation & Prop Loss	2,619,955	2,952,504	2,527,303	2,355,847	3,235,410
TOTAL EXPENDITURE	5,095,967	5,625,407	5,083,098	4,126,403	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 manages fulfilling requests for public records.

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.

Department Budgets

Executive Department

Description of Services

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

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

Budget Summary

The Mayor's office is funded by the [General Fund](#) and [Public Health, Safety and Justice Fund](#).

Executive Department - Operating All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	569,209	514,512	514,512	726,318	1,295,492
MISCELLANEOUS REVENUE	-	-	64	-	-
INTERGOVERNMENTAL REVENUE	-	131,799	8,000	165,000	-
TOTAL REVENUE	569,209	646,310	522,575	891,318	1,295,492
NON-EXPENDITURES	11,300	11,300	11,300	6,093	-
SALARIES AND WAGES	696,917	1,001,373	1,147,338	1,002,981	1,543,906
PERSONNEL BENEFITS	274,772	375,576	395,125	324,049	493,826
SUPPLIES	9,454	13,108	27,490	24,227	10,978
OTHER SERVICES AND CHARGES	438,864	267,090	313,891	1,701,320	1,251,363
TOTAL EXPENDITURE	1,431,306	1,668,446	1,895,144	3,058,670	3,300,072

Executive Department - Operating General Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	11,300	11,300	11,300	6,093	-
NON-EXPENDITURES	11,300	11,300	11,300	6,093	-
SALARIES AND WAGES	696,917	996,973	1,125,749	932,077	1,427,446
OVERTIME AND HAZARD DUTY	-	4,400	79	-	-
SALARIES AND WAGES	696,917	1,001,373	1,125,828	932,077	1,427,446
PERSONNEL BENEFITS	274,772	375,576	386,529	296,898	451,001
PERSONNEL BENEFITS	274,772	375,576	386,529	296,898	451,001
OFFICE AND OPERATING SUPPLIES	8,310	11,213	21,951	8,374	9,917
SMALL TOOLS AND MINOR EQUIPMENT	1,143	1,895	5,539	15,736	1,061
SUPPLIES	9,454	13,108	27,490	24,110	10,978
PROFESSIONAL SERVICES	22,284	323,141	334,981	1,223,183	405,348
REPAIRS & MAINTENANCE	1,465	(512,884)	(503,642)	7,165	2,122
COMMUNICATION	11,844	6,760	19,323	9,626	12,915
TRAVEL	4,328	2,994	3,836	-	6,510
OPERATING RENTALS AND LEASES	50,895	50,908	57,466	67,015	110,766
INSURANCE	18,199	17,279	28,224	12,775	73,658
UTILITY SERVICE	-	-	-	6,250	10,009
MISCELLANEOUS	329,849	378,892	373,703	228,062	135,181
OTHER SERVICES AND CHARGES	438,864	267,090	313,891	1,554,076	756,509
TOTAL EXPENDITURE	1,431,306	1,668,446	1,865,038	2,813,254	2,645,934
Executive Department - Operating Public Health, Safety and Justice Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
PROFESSIONAL SERVICES	-	-	-	-	5,464
OPERATING RENTALS AND LEASES	-	-	-	-	2,109
MISCELLANEOUS	-	-	-	147,244	487,281
OTHER SERVICES AND CHARGES	-	-	-	147,244	494,854
SALARIES AND WAGES	-	-	21,510	70,904	116,459
SALARIES AND WAGES	-	-	21,510	70,904	116,459
PERSONNEL BENEFITS	-	-	8,596	27,151	42,825
PERSONNEL BENEFITS	-	-	8,596	27,151	42,825
OFFICE AND OPERATING SUPPLIES	-	-	-	116	-
SUPPLIES	-	-	-	116	-
TOTAL EXPENDITURE			30,106	245,416	654,138
Executive Department- Operating Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-111 Executive Management	1,431,306	1,668,446	1,865,038	2,813,254	2,645,934
General Fund	1,431,306	1,668,446	1,865,038	2,813,254	2,645,934
120-111 Executive Management	-	-	30,106	245,416	654,138
Public Safety Sales Tax	-	-	30,106	245,416	654,138
TOTAL EXPENDITURE	1,431,306	1,668,446	1,895,144	3,058,670	3,300,072

Department Budgets

Legislative Department

Description of Services

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

Council Functions

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

Budget Summary

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

Legislative Department - Operating City Council Office	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	336,333	238,096	238,096	291,175	419,171
MISCELLANEOUS REVENUE	-	1,850	-	-	-
TOTAL REVENUE	336,333	239,946	238,096	291,175	419,171
NON-EXPENDITURES	3,454	3,454	3,454	1,862	-
SALARIES AND WAGES	421,485	651,791	694,989	505,175	862,946
PERSONNEL BENEFITS	204,281	225,053	239,717	160,809	264,629
SUPPLIES	6,711	13,557	35,810	2,213	2,100
OTHER SERVICES AND CHARGES	103,777	147,412	165,906	162,366	263,222
TOTAL EXPENDITURE	739,708	1,041,267	1,139,875	832,425	1,392,897

Non-Departmental

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

Non-Departmental All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TAXES	87,889,271	92,265,035	94,367,254	72,416,117	113,200,553
LICENSES AND PERMITS	912,907	752,303	787,133	435,673	747,800
INTERGOVERNMENTAL REVENUE	1,768,474	3,613,247	2,039,697	1,275,932	4,700,000
NON REVENUES	-	494,612	497,972	471,771	59,979
CHARGES FOR GOODS AND SERVICES	591,980	2,150,950	1,152,703	213,029	249,655
MISCELLANEOUS REVENUE	4,345,815	7,088,788	10,399,571	5,981,351	10,421,934
OTHER FINANCING SOURCES	1,400,000	-	1,717,556	500,000	3,500,000
TOTAL REVENUE	96,908,448	106,364,935	110,961,886	81,293,873	132,879,920
SALARIES AND WAGES	17,707	17,510	16,859	82,907	831
PERSONNEL BENEFITS	3,397	6,814	6,372	39,739	192
OTHER SERVICES AND CHARGES	8,389,835	7,949,224	10,699,310	3,318,996	12,763,526
DEBT SERVICE PRINCIPAL	1,500,000	-	180,000	-	-
NON-EXPENDITURES	2,832,588	1,641,829	2,416,306	49,267	44,000
SUPPLIES	2	622,562	-	-	-
CAPITAL OUTLAYS	670,320	105,231	-	-	-
TOTAL EXPENDITURE	13,413,848	10,343,169	13,318,846	3,490,909	12,808,549

Note: Capital projects budgeted out of Non-Departmental are managed by the Public Works department. For details regarding departmental capital projects, see the [Non-Departmental Capital Budget](#).

Non-Departmental Capital Projects	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
TRANSFERS OUT	-	-	1,500,000	-	-
NON-EXPENDITURES	-	-	1,500,000	-	-
SALARIES AND WAGES	3,414	17,160	16,030	643	-
SALARIES AND WAGES	3,414	17,160	16,030	643	-
PERSONNEL BENEFITS	1,428	6,814	6,235	298	-
PERSONNEL BENEFITS	1,428	6,814	6,235	298	-
PROFESSIONAL SERVICES	32,888	117,960	59,324	-	-
REPAIRS & MAINTENANCE	-	1,184,033	350,664	9,560	8,230,000
OTHER SERVICES AND CHARGES	32,888	1,301,993	409,988	9,560	8,230,000
TOTAL EXPENDITURE	37,730	1,325,967	1,932,253	10,501	8,230,000

Department Budgets

Non-Departmental Expenditures, Fund Group	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
001-951 Non-Departmental	12,303,867	8,395,802	9,203,164	1,789,830	2,044,133
General Fund	12,303,867	8,395,802	9,203,164	1,789,830	2,044,133
120-951 Non-Departmental	-	-	1,528,680	1,677,977	2,532,694
Public Safety Sales Tax	-	-	1,528,680	1,677,977	2,532,694
136-951 Non-Departmental	658,600	621,400	654,750	12,600	-
Environmental Remediation	658,600	621,400	654,750	12,600	-
141-951 Non-Departmental	350,893	-	-	-	-
1st 1/4% REET	350,893	-	-	-	-
142-951 Non-Departmental	400	-	-	-	-
2nd 1/4% REET	400	-	-	-	-
224-951 Non-Departmental	62,359	-	-	-	-
2004 Sportsplex Acq. LTGO	62,359	-	-	-	-
TOTAL EXPENDITURE	13,376,118	9,017,202	11,386,594	3,480,408	4,577,526

DEPARTMENT BUDGET - DISCRETE COMPONENT UNIT

Public Facilities District

Description of Services

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

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

Budget Summary

Public Facilities District All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
MISCELLANEOUS REVENUE	6,906	13,789	17,512	11,403	11,400
TAXES	2,155,784	2,298,180	2,232,617	1,465,831	2,312,000
OTHER FINANCING SOURCES	-	-	-	-	1,000,000
TOTAL REVENUE	2,162,690	2,311,968	2,250,129	1,477,235	3,323,400
OTHER SERVICES AND CHARGES	39,810	47,775	54,899	43,638	1,152,944
DEBT SERVICE PRINCIPAL	1,633,518	1,775,854	1,922,959	1,762,679	2,302,435
DEBT SERVICE INTEREST/COSTS	413,462	353,225	279,393	162,403	108,163
TOTAL EXPENDITURE	2,086,790	2,176,855	2,257,251	1,968,720	3,563,542

DEPARTMENT BUDGET - PUBLIC WORKS

Public Works Department

Description of Services

The department has been comprised of three divisions: Engineering, Operations, and Natural Resources. In 2023, the department will reorganize to create a fourth division comprised of fleet, facilities, traffic, parking and communications. The purchasing group will move to the Finance Department.

The **Engineering Division** plans, designs and constructs capital infrastructure projects for the City's street, water, wastewater, and storm water systems. Planning efforts include multimodal transportation planning, six-year transportation plan, sewer comprehensive plan, and the water system plan. The Engineering Division provides transportation options, development guidelines, grants, and permit services. Engineering also oversees property acquisition, including Lake Whatcom watershed, commercial leasing, survey services, permit inspections, and construction standards for the City.

The **Operations Division** operates and maintains infrastructure systems including street operations, water utility operations, storm water utility operations, sewer utility operations, solid waste services.

The **Natural Resources Division** develops and delivers storm water management, habitat restoration, water resources protection, invasive species prevention, property management, and related environmental services. The division is responsible for administering the City's federal storm water permit, Lake Whatcom phosphorus reduction programs, and invasive species boat inspections

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

Budget Summary

Public Works All Funds	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
CHARGES FOR GOODS AND SERVICES	99,844,761	104,622,411	112,391,739	86,947,290	131,397,730
MISCELLANEOUS REVENUE	606,870	645,533	904,052	577,113	498,132
OTHER FINANCING SOURCES	4,744,529	1,558,373	26,886,760	2,595,869	26,968,379
TAXES	20,494,435	22,298,050	21,169,451	12,162,525	17,900,000
LICENSES AND PERMITS	255,562	196,773	332,727	263,720	219,000
INTERGOVERNMENTAL REVENUE	7,052,308	4,663,834	20,862,722	5,558,954	50,544,365
FINES AND PENALTIES	291,438	429,592	767,631	541,507	736,000
GAINS LOSSES AND CAPITAL CONTRIB - PRC	2,310,302	414,666	358,484	81,212	-
NON REVENUES	133,837	138,252	142,813	122,937	152,391
TOTAL REVENUE	135,734,042	134,967,485	183,816,379	108,851,127	228,415,997
SALARIES AND WAGES	18,916,530	20,794,177	24,205,257	17,329,435	31,572,163
PERSONNEL BENEFITS	9,144,246	9,971,659	10,429,430	7,056,862	12,475,157
OTHER SERVICES AND CHARGES	57,535,628	64,725,910	77,124,480	53,545,024	128,465,413
DEBT SERVICE PRINCIPAL	3,644,589	3,190,367	3,449,757	2,406,911	4,044,148
DEBT SERVICE INTEREST/COSTS	3,022,588	2,965,743	3,794,997	3,185,355	3,373,606
NON-EXPENDITURES	5,094,831	1,871,594	2,915,633	2,578,671	3,333,748
SUPPLIES	8,474,563	10,375,317	10,510,382	7,831,931	10,416,775
CAPITAL OUTLAYS	36,746,227	28,714,430	61,728,226	47,365,110	71,281,000
TOTAL EXPENDITURE	142,579,204	142,609,197	194,158,163	141,299,300	264,962,011

Public Works Expenditures by Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
111 - Street	12,852,044	15,535,295	25,588,118	17,811,664	40,598,288
121 - Mitigation Bank	-	-	-	-	20,000
136 - Environmental Remediation	1,928,609	1,500,221	1,958,929	1,280,077	28,713,379
141 - 1st 1/4% REET	1,205,380	460,690	2,962,622	1,078,984	2,900,000
142 - 2nd 1/4% REET	469,430	2,201,055	1,879,829	782,365	3,543,000
161 - Transportation	5,279,778	7,298,012	21,706,241	10,169,028	14,242,901
410 - Water	22,108,096	24,131,102	24,784,463	18,999,488	32,933,474
411 - Watershed	3,246,809	6,041,088	5,462,542	12,403,934	13,414,257
420 - Wastewater	35,267,043	34,719,718	48,641,420	31,075,463	58,559,490
430 - Storm Surface Water Utility	13,746,825	17,432,323	14,907,021	11,897,712	26,434,444
465 - Parking Services	1,771,407	2,756,553	3,337,807	2,667,310	4,929,988
510 - Fleet Administration	6,066,823	7,834,088	11,105,992	5,109,263	11,138,449
511 - Radio Communications	1,159,101	1,294,484	1,425,396	1,292,080	2,176,921
520 - Purchasing Material Management	4,906,685	1,516,242	1,415,714	1,577,100	-
530 - Facilities Administration	24,567,705	10,204,438	18,619,999	17,802,558	10,952,278
570 - PW Admin & Engineering	7,437,459	9,683,888	10,362,069	7,352,274	14,405,143
702 - Nat Res Protect & Restore	566,009	-	-	-	-
TOTAL EXPENDITURE	142,579,204	142,609,197	194,158,163	141,299,300	264,962,011

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

Department Budgets

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
Street Fund	FY2022	FY2023	FY2024	FY2025	FY2026
TRANSFERS OUT	865,371	657,030	904,124	646,527	1,096,214
NON-EXPENDITURES	865,371	657,030	904,124	646,527	1,096,214
SALARIES AND WAGES	2,064,066	2,289,941	3,034,973	2,144,946	3,700,296
OVERTIME AND HAZARD DUTY	92,693	41,754	67,313	50,682	66,166
SALARIES AND WAGES	2,156,758	2,331,694	3,102,287	2,195,628	3,766,462
PERSONNEL BENEFITS	1,103,675	1,219,731	1,276,915	882,138	1,352,327
PERSONNEL BENEFITS	1,103,675	1,219,731	1,276,915	882,138	1,352,327
OFFICE AND OPERATING SUPPLIES	1,007,049	1,061,799	1,303,150	778,664	1,346,700
SMALL TOOLS AND MINOR EQUIPMENT	107,213	68,326	53,046	89,497	77,000
FUEL CONSUMED	85,311	90,943	76,885	57,329	95,500
INTER FUND BILLING	(1,349)	(2,536)	(24,816)	(21,867)	-
SUPPLIES	1,198,224	1,218,532	1,408,264	903,624	1,519,200
PROFESSIONAL SERVICES	3,260,030	3,259,185	3,470,575	2,097,605	3,368,988
OPERATING RENTALS AND LEASES	400,090	818,718	896,795	712,952	996,420
INSURANCE	133,984	97,245	158,844	77,850	198,292
MISCELLANEOUS	144,704	168,426	(135,692)	62,441	144,500
COMMUNICATION	7,215	11,173	11,128	56,893	72,385
TRAVEL	6,849	10,872	7,491	3,899	22,500
TAXES & OPERATING ASSESSMENTS	222	240	193	158	-
UTILITY SERVICE	650,322	534,722	592,096	403,559	665,000
REPAIRS & MAINTENANCE	1,826,847	4,385,062	6,841,599	4,145,702	4,956,000
OTHER SERVICES AND CHARGES	6,430,264	9,285,642	11,843,031	7,561,058	10,424,085
LAND	126,747	130,324	45,838	-	-
BUILDINGS AND STRUCTURES	-	-	102,865	878,414	-
OTHER IMPROVEMENTS	911,933	654,967	6,786,898	4,744,275	22,440,000
MACHINERY AND EQUIPMENT	59,072	37,375	117,897	-	-
CAPITAL OUTLAYS	1,097,752	822,666	7,053,498	5,622,689	22,440,000
TOTAL EXPENDITURE	12,852,044	15,535,295	25,588,118	17,811,664	40,598,288

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
Water Fund	FY2022	FY2023	FY2024	FY2025	FY2026
TRANSFERS OUT	407,604	306,987	555,969	627,225	745,845
NON-EXPENDITURES	407,604	306,987	555,969	627,225	745,845
SALARIES AND WAGES	3,273,700	3,211,829	3,508,637	2,626,025	4,722,200
OVERTIME AND HAZARD DUTY	162,688	163,352	165,733	110,679	162,491
SALARIES AND WAGES	3,436,388	3,375,181	3,674,370	2,736,705	4,884,691
PERSONNEL BENEFITS	1,625,457	1,616,569	1,565,210	1,083,264	1,930,364
PERSONNEL BENEFITS	1,625,457	1,616,569	1,565,210	1,083,264	1,930,364
OFFICE AND OPERATING SUPPLIES	1,686,385	1,920,072	2,033,104	1,686,236	2,563,005
FUEL CONSUMED	77,804	64,335	62,279	57,491	83,700
SMALL TOOLS AND MINOR EQUIPMENT	90,907	105,270	96,205	64,608	114,200
INTER FUND BILLING	(22,779)	(11,644)	(9,024)	(2,904)	-
SUPPLIES	1,832,317	2,078,033	2,182,564	1,805,431	2,760,905
PROFESSIONAL SERVICES	3,562,095	4,411,329	4,690,570	3,443,524	4,467,762
OPERATING RENTALS AND LEASES	385,834	534,497	668,229	420,126	1,275,525
INSURANCE	308,469	238,996	390,386	179,243	268,570
MISCELLANEOUS	683,531	466,020	484,442	342,832	580,500
COMMUNICATION	59,958	62,032	102,130	108,815	166,981
TRAVEL	13,136	10,497	11,752	2,647	34,500
TAXES & OPERATING ASSESSMENTS	5,972,147	6,150,259	6,553,306	4,609,368	8,147,555
UTILITY SERVICE	610,780	592,248	564,060	442,553	677,120
REPAIRS & MAINTENANCE	378,376	751,563	670,958	594,434	1,742,000
OTHER SERVICES AND CHARGES	11,974,327	13,217,441	14,135,832	10,143,543	17,360,513
MACHINERY AND EQUIPMENT	-	49,001	31,699	-	-
CONSTRUCTION OF FIXED ASSETS	-	1,591,036	953,514	1,341,886	4,000,000
OTHER IMPROVEMENTS	1,040,950	209,826	-	-	-
CAPITAL OUTLAYS	1,040,950	1,849,863	985,212	1,341,886	4,000,000
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	119,628	99,350
DEBT REGISTRATION COSTS	25	16	9	-	-
OTHER INTEREST AND DEBT SVC COSTS	1,750	500	500	-	-
DEBT SERVICE INTEREST/COSTS	190,965	167,222	144,499	119,628	99,350
TOTAL EXPENDITURE	22,108,096	24,131,102	24,784,463	18,999,488	32,933,474

Department Budgets

Public Works Watershed Fund	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	93,628	128,566	148,786	167,933	482,157
OVERTIME AND HAZARD DUTY	-	-	28	211	-
SALARIES AND WAGES	93,628	128,566	148,815	168,145	482,157
PERSONNEL BENEFITS	44,779	62,895	71,463	64,728	231,494
PERSONNEL BENEFITS	44,779	62,895	71,463	64,728	231,494
OFFICE AND OPERATING SUPPLIES	26,058	16,213	16,920	22,885	38,000
SMALL TOOLS AND MINOR EQUIPMENT	1,204	8,488	6,529	12,072	15,000
FUEL CONSUMED	1,834	2,808	2,321	1,244	4,000
INTER FUND BILLING	-	-	88	264	-
SUPPLIES	29,096	27,509	25,858	36,464	57,000
PROFESSIONAL SERVICES	184,225	275,226	246,727	312,449	454,531
TRAVEL	-	-	-	808	-
REPAIRS & MAINTENANCE	13,271	2,570	2,938	3,549	60,000
MISCELLANEOUS	127,757	153,430	261,362	113,621	472,600
COMMUNICATION	115	-	-	980	1,045
OPERATING RENTALS AND LEASES	17,524	44,445	145,907	33,599	93,120
UTILITY SERVICE	27	-	111	107	-
TAXES & OPERATING ASSESSMENTS	1,137,194	1,155,386	1,230,257	857,728	1,283,000
OTHER SERVICES AND CHARGES	1,480,114	1,631,057	1,887,302	1,322,841	2,364,296
LAND	1,599,193	4,191,061	3,329,104	10,811,756	10,000,000
CAPITAL OUTLAYS	1,599,193	4,191,061	3,329,104	10,811,756	10,000,000
TOTAL EXPENDITURE	3,246,809	6,041,088	5,462,542	12,403,934	13,134,946

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
Wastewater Fund	FY2022	FY2023	FY2024	FY2025	FY2026
TRANSFERS OUT	405,802	305,185	554,167	626,254	745,845
NON-EXPENDITURES	405,802	305,185	554,167	626,254	745,845
SALARIES AND WAGES	3,438,426	3,814,349	4,183,093	2,923,374	5,087,832
OVERTIME AND HAZARD DUTY	248,113	291,458	330,142	232,456	286,321
SALARIES AND WAGES	3,686,540	4,105,807	4,513,235	3,155,830	5,374,153
PERSONNEL BENEFITS	1,712,149	1,897,409	1,890,873	1,239,411	2,038,145
PERSONNEL BENEFITS	1,712,149	1,897,409	1,890,873	1,239,411	2,038,145
OFFICE AND OPERATING SUPPLIES	1,389,697	2,041,191	2,049,358	1,391,780	2,416,420
SMALL TOOLS AND MINOR EQUIPMENT	163,798	178,193	138,504	186,369	202,200
FUEL CONSUMED	75,793	79,518	70,959	47,220	107,650
INTER FUND BILLING	23,785	7,005	1,807	1,816	150,000
SUPPLIES	1,653,072	2,305,906	2,260,628	1,627,186	2,876,270
PROFESSIONAL SERVICES	6,301,205	4,485,786	5,084,755	4,816,461	6,130,432
OPERATING RENTALS AND LEASES	349,855	407,213	529,672	440,818	717,618
MISCELLANEOUS	577,527	430,769	481,504	413,616	440,240
COMMUNICATION	25,223	29,429	73,065	86,074	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	3,119,369	4,635,000
UTILITY SERVICE	1,857,891	1,664,837	1,855,167	1,151,749	2,401,000
REPAIRS & MAINTENANCE	2,418,125	2,547,777	6,820,237	2,371,651	5,422,500
INSURANCE	108,233	101,235	165,362	91,034	135,398
OTHER SERVICES AND CHARGES	15,721,010	13,793,296	19,500,769	12,502,298	20,054,829
LAND	-	150,000	-	-	-
BUILDINGS AND STRUCTURES	-	-	-	297,288	-
OTHER IMPROVEMENTS	9,512,169	4,156,760	85,600	-	-
MACHINERY AND EQUIPMENT	-	58,154	234,249	-	-
CONSTRUCTION OF FIXED ASSETS	-	5,381,886	17,042,718	8,965,047	24,500,000
CAPITAL OUTLAYS	9,512,169	9,746,801	17,362,567	9,262,334	24,500,000
REVENUE BONDS	710,000	715,000	725,000	1,165,000	1,205,000
OTHER NOTES	23,565	20,373	20,681	10,457	21,310
DEBT SERVICE PRINCIPAL	733,565	735,373	745,681	1,175,457	1,226,310
INTEREST ON LT EXTERNAL DEBT	1,840,911	1,828,757	1,812,309	1,485,993	1,743,938
DEBT REGISTRATION COSTS	575	684	691	700	-
OTHER INTEREST AND DEBT SVC COSTS	1,250	500	500	-	-
DEBT SERVICE INTEREST/COSTS	1,842,736	1,829,941	1,813,500	1,486,693	1,743,938
TOTAL EXPENDITURE	35,267,043	34,719,718	48,641,420	31,075,463	58,559,490

Department Budgets

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
Storm Surface Water Fund	FY2022	FY2023	FY2024	FY2025	FY2026
TRANSFERS OUT	401,713	301,096	550,078	624,049	745,845
NON-EXPENDITURES	401,713	301,096	550,078	624,049	745,845
SALARIES AND WAGES	2,119,087	2,108,120	2,488,475	1,988,605	3,615,232
OVERTIME AND HAZARD DUTY	35,187	14,389	22,799	27,221	40,318
SALARIES AND WAGES	2,154,275	2,122,509	2,511,274	2,015,825	3,655,550
PERSONNEL BENEFITS	1,099,107	1,086,004	1,204,941	898,799	1,565,403
PERSONNEL BENEFITS	1,099,107	1,086,004	1,204,941	898,799	1,565,403
OFFICE AND OPERATING SUPPLIES	151,054	362,262	499,753	233,500	341,250
SMALL TOOLS AND MINOR EQUIPMENT	16,846	61,755	43,966	33,011	66,500
FUEL CONSUMED	108,178	109,737	110,220	74,389	148,500
INTER FUND BILLING	6	(330)	(7,168)	197	-
SUPPLIES	276,084	533,424	646,771	341,096	556,250
PROFESSIONAL SERVICES	2,784,883	4,111,317	4,095,467	3,179,950	4,827,996
OPERATING RENTALS AND LEASES	584,405	512,664	846,925	1,041,656	1,275,357
MISCELLANEOUS	324,482	630,792	576,714	212,707	267,600
COMMUNICATION	18,532	20,042	62,511	58,942	37,610
TRAVEL	1,790	6,667	17,054	5,079	11,400
TAXES & OPERATING ASSESSMENTS	1,667,164	1,629,041	1,670,148	1,113,378	1,915,000
UTILITY SERVICE	38,718	14,139	13,572	10,036	12,200
REPAIRS & MAINTENANCE	2,928,842	4,242,881	2,153,826	2,094,503	11,005,943
INSURANCE	71,574	68,368	111,675	51,219	96,322
OTHER SERVICES AND CHARGES	8,420,390	11,235,911	9,547,892	7,767,470	19,449,427
OTHER IMPROVEMENTS	607,968	24,843	-	-	250,000
MACHINERY AND EQUIPMENT	16,505	24,394	22,948	45,706	-
CONSTRUCTION OF FIXED ASSETS	-	1,728,389	210,849	81,223	-
CAPITAL OUTLAYS	624,473	1,777,626	233,797	126,929	250,000
OTHER NOTES	700,934	295,187	153,270	89,647	161,031
DEBT SERVICE PRINCIPAL	700,934	295,187	153,270	89,647	161,031
DEBT ISSUE COSTS	-	-	-	-	-
INTEREST ON LT EXTERNAL DEBT	69,849	80,567	58,998	33,896	50,939
DEBT SERVICE INTEREST/COSTS	69,849	80,567	58,998	33,896	50,939
TOTAL EXPENDITURE	13,746,825	17,432,323	14,907,021	11,897,712	26,434,444

ITSD managed project out of the utility funds amounting to \$500,000 is excluded in the table below. For details regarding departmental capital projects, see the [IT Services Capital Budget](#).

Public Works Capital Projects	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
SALARIES AND WAGES	628,658	795,487	1,172,665	918,692	-
OVERTIME AND HAZARD DUTY	3,286	11,642	42,278	67,933	-
SALARIES AND WAGES	631,944	807,128	1,214,944	986,625	-
PERSONNEL BENEFITS	288,789	360,026	477,228	373,285	-
PERSONNEL BENEFITS	288,789	360,026	477,228	373,285	-
OFFICE AND OPERATING SUPPLIES	17,224	49,305	1,507	-	-
SMALL TOOLS AND MINOR EQUIPMENT	390,406	1,037,490	91,952	69,475	-
INTER FUND BILLING	-	2,122	21,861	-	-
SUPPLIES	407,629	1,088,917	115,319	69,475	-
PROFESSIONAL SERVICES	1,689,268	2,653,467	1,139,786	2,093,683	548,000
REPAIRS & MAINTENANCE	4,288,617	9,497,414	11,840,326	9,436,818	57,925,743
MISCELLANEOUS	507,305	163,542	509,040	221,796	-
OPERATING RENTALS AND LEASES	479	1,210	2,921	-	-
OTHER SERVICES AND CHARGES	6,485,668	12,315,633	13,492,072	11,752,297	58,473,743
OTHER IMPROVEMENTS	14,408,853	9,561,651	22,184,655	10,656,765	24,890,000
MACHINERY AND EQUIPMENT	-	254,195	818,089	-	800,000
CONSTRUCTION OF FIXED ASSETS	-	8,701,311	17,974,108	10,388,156	25,500,000
LAND	1,760,040	4,471,385	3,374,942	10,828,077	10,000,000
BUILDINGS AND STRUCTURES	17,043,579	928,065	9,080,453	12,346,045	-
CAPITAL OUTLAYS	33,212,471	23,916,606	53,432,247	44,219,043	64,190,000
TOTAL EXPENDITURE	41,026,501	38,488,311	68,731,810	57,400,725	122,663,743

Public Works - All Funds Group Expenditures	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	YTD FY2025	PROPOSED FY2026
611 - Public Works Administration	2,652,544	4,298,176	4,828,228	3,497,279	6,104,584
628 - Natural Resources	5,072,066	4,741,234	5,749,932	4,537,949	8,496,345
632 - PW Treatment Plants Operations	19,816,425	17,175,846	21,637,127	13,081,735	17,014,830
634 - PW Water/Wastewater Utility Ops	19,342,174	22,827,830	24,710,187	18,346,672	28,997,850
636 - Public Works Maintenance Ops	12,138,640	14,076,750	17,083,972	11,108,936	19,914,419
638 - PW Transportation Management	6,242,009	7,328,290	9,272,194	7,380,724	12,735,134
642 - Purchasing and Material Mgmt Ops	4,906,685	1,516,242	1,415,714	1,577,100	-
643 - Public Works Financial Mgmt	8,549,628	7,568,570	9,701,254	7,848,992	10,750,502
644 - PW Asset Management	1,421,042	1,152,561	1,202,919	795,432	1,312,490
645 - Public Works Fleet Operations	5,967,625	7,834,088	11,105,992	5,109,263	11,138,449
646 - Public Works Facilities Ops	5,043,701	6,242,980	7,014,797	4,511,157	7,924,617
647 - PW Solid Waste Remediation	1,180,016	816,800	1,238,886	831,309	27,472,489
648 - Facilities Capital Maintenance	18,566,523	3,782,754	13,774,843	15,677,598	5,050,000
649 - QECB Bond	332,030	331,580	331,580	253,171	1,000
661 - Public Works Engineering Svcs	3,780,191	4,486,990	4,767,072	3,476,875	13,968,778
663 - Utilities Capital Improvements	12,054,143	14,084,983	20,443,116	12,118,912	36,196,000
664 - Transportation Cap.Improvements	8,451,830	12,383,790	31,251,396	16,088,652	35,473,000
665 - Natural Resources Restoration Proj.	4,060,399	6,260,675	3,649,907	3,118,235	10,608,743
668 - PW Watershed Acquisition/Mgmt	2,905,660	5,618,390	4,817,026	11,893,640	11,646,000
671 - Commercial Leasing	95,875	80,667	162,021	45,670	156,781
TOTAL EXPENDITURE	142,579,204	142,609,197	194,158,163	141,299,300	264,962,011

Department Budgets

Group Descriptions

Public Works Administration: This group (611) accounts for department-wide administration, communication and outreach, financial services, and the safety program. This group is funded by the Public Works Administration and Engineering Fund with costs recovered through the department's internal cost recovery program. Warehouse operation and overhead is also in this group.

Natural Resources: This group (628) provides Stormwater utility development and planning, water monitoring, the Aquatic Invasive Species prevention program, environmental restoration project planning, and maintenance of Watershed properties and other City properties to mitigate pollution from surface water. The group works on environmental policy and toward completion of the Lake Whatcom Management Work Plan. Funding comes from multiple sources, primarily Stormwater, Water and Watershed funds.

Public Works Treatment Plants Operations: This group (632) accounts for operation 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(634) maintains the water distribution and sewer collection systems and meter reading. This group is funded by the Water and Wastewater funds.

Public Works Maintenance Operations: This group (636) includes street and sidewalk cleaning and maintenance, and solid waste code enforcement and camp and litter cleanup. Stormwater utility maintenance is performed by this group. The group is funded by the Street, Stormwater and Environmental Funds.

Public Works Transportation Management: This group(638) manages parking on street and in City parking structures along with providing parking enforcement in the City. This group also is responsible for maintaining traffic signals and signage and managing radio communication systems and fiber optic systems. Traffic and Parking funds support this group.

Public Works Financial Management: This group (643) is used to track most interfund transfers and debt service payments for the department.

Asset Management: This group (644) provides GIS services for the department and manages the asset management and service request software systems used by Public Works, other departments, and the public-for limited types of services. This group is funded by the Public Works Administration and Engineering Fund with costs recovered through the department's internal cost recovery program.

Fleet: This group (645) manages fleet replacement funding, acquisition and maintenance of vehicles and equipment across the department.

Facilities: This group (646) manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall, the Library and others. The group also provides project management for larger remodel and construction projects for City facilities.

Solid Waste Remediation: This group (647) accounts for large projects managed by PW Engineering that qualify for use of the Environmental Remediation Fund.

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

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

Public Works Engineering Services: This group (661) provides project engineering for the department and as a service to other city departments. Transportation planning and long-term utility capital planning are also provided for and supported by the Engineering group. The group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. This group is funded primarily through the Public Works Administration and Engineering Fund. The costs are recovered through direct charges to other Funds or allocated through the department's internal cost recovery program.

Utilities Capital Improvements: This group (663) accounts for the cost of the capital construction projects for the Water, Sewer and Storm Water Utilities.

Transportation Capital Improvements: This group (664) 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 (665) accounts for projects planned for in Natural Resources and managed by Engineering such as fish passage improvements, water quality improvements and waterway rehabilitation and restoration projects.

Public Works Watershed Acquisition / Management: This group (668) handles watershed property acquisitions and accounts for taxes on the fund.

Commercial Leasing: This group (671) 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.

Department Budgets

CITYWIDE TOTAL - ALL DEPARTMENTS

Total All Departments	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	PROPOSED 2026
Office Of The Mayor	1,431,306	1,668,446	1,898,046	3,058,670	3,300,072
City Council	739,708	1,041,267	1,139,875	832,425	1,392,897
Hearing Examiner	135,421	109,130	136,537	91,845	152,316
Museum	1,463,654	1,625,921	1,720,728	1,339,146	2,096,673
Library	6,166,996	7,483,455	8,098,558	5,540,358	10,364,492
Finance	6,013,206	7,685,719	7,247,969	3,068,409	6,585,598
Human Resources	21,562,592	23,382,170	29,166,775	20,967,239	30,086,784
Information Technology Services	9,592,328	8,016,069	9,517,999	8,723,700	13,107,493
Legal	5,095,967	5,625,407	5,083,098	4,126,403	6,190,556
Municipal Court	2,444,447	2,814,954	3,270,984	2,306,347	3,748,022
Parks & Recreation	18,941,023	29,654,542	28,710,617	23,968,386	32,275,495
Planning & Community Development	19,574,257	18,382,802	22,457,029	18,913,627	31,534,155
Public Works	142,579,204	142,609,197	194,158,163	141,299,300	264,962,011
Fire	42,472,884	50,565,893	53,710,242	38,684,878	59,666,541
Police	35,394,343	41,542,674	44,501,623	32,176,934	61,119,723
Non-Departmental	13,413,848	10,343,169	13,318,846	3,490,909	12,808,549
Public Facilities District	2,086,790	2,176,855	2,257,251	1,968,720	3,563,542
TOTAL EXPENDITURE	329,107,976	354,727,670	426,394,341	310,557,296	542,954,919

2026 CAPITAL BUDGET AND 2027-2031 CAPITAL FACILITIES PLAN

Capital Summary by Department

Department or Division	Proposed 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	32,746,000	46,500,000	33,000,000	8,000,000	8,000,000	8,000,000
Public Facilities District	1,000,000	-	-	-	-	-
Total	154,758,743	132,602,000	61,964,356	34,825,000	27,375,000	25,800,000

Capital Summary by Fund

Fund	Proposed 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	5,018,240	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	154,758,743	132,602,000	61,964,356	34,825,000	27,375,000	25,800,000

Capital Budget

Information Technology Services Department

	Proposed 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

Library

	Proposed 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	-	-	-	-	-
Total	8,230,000	-	-	-	-	-

Police

	Proposed 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	-	-	-	-	-

Parks and Recreation Department

	Proposed 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	-	-	-	-
P0100 - Bakerview Neighborhood Park Infrastructure Assessment	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
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	-	-	-	-	-
P0106 - Boulevard Park North Restroom Remodel	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
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	-	-	-

Parks and Recreation Department (continued)

	Proposed 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
P0128 - Pavement & Curbing Repairs	250,000	250,000	250,000	-	-	-
142 - 2nd 1/4% REET	250,000	250,000	250,000	-	-	-
P0136 - Sunset Pond Park Amenities	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
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

Public Works – Facilities

	Proposed 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

Public Works – Natural Resources

	Proposed 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	-	-

Capital Budget

Public Works – Remediation

	Proposed 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

	Proposed 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	-	-	-	-

Public Works – Transportation (continued)

	Proposed 2026	Estimated 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
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

Public Works – Watershed Acquisition

	Proposed 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 Utilities

	Proposed 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	-	-	-	-	-
EU193 - Tremont Lift Station	3,500,000	-	-	-	-	-
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
Total	32,746,000	46,500,000	33,000,000	8,000,000	8,000,000	8,000,000

Non-Departmental

	Proposed 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	-	-	-	-	-

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BUDGETED POSITIONS - PUBLIC SAFETY

Police Department

DEPARTMENT	Revised	Proposed	Employee
	2025	2026	Group
POLICE DEPARTMENT			
Accounting Technician	2.0	2.0	Local 1937
Chief of Police	1.0	1.0	Non-Union
Code Compliance Officer	2.0	2.0	Teamster 231
Community Services Officer	4.0	4.0	Local 1937
Corporal	8.0	8.0	Police Guild
Crime Analyst	1.0	1.0	Teamster 231
Crime Scene Investigator	6.0	6.0	Police Guild
Deputy Police Chief	2.0	2.0	Non-Union
Detective	11.0	11.0	Police Guild
Evidence and ID Officer	1.0	1.0	Police Guild
Lieutenant	6.0	6.0	FOP
Patrol Officers	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	15.0	Local 1937
Communications & Outreach Coordinator	1.0	1.0	Teamster 231
Record Bureau Supervisor	2.0	2.0	Teamster 231
Sergeant	12.0	12.0	Police Guild
Technical and Applications Support Specialist	1.0	0.0	Local 1937
Technical Support and Training Specialist	1.0	1.0	Local 1937
Traffic Officer	3.0	3.0	Police Guild
Warrant Officer	2.0	2.0	Local 1937
What-Comm Depart Systems Analyst	1.0	1.0	Teamster 231
Whatcomm Deputy Director	1.0	1.0	Non-Union
What-Comm Dispatcher-In-Training, Call Receiver,	36.0	36.0	W-C Disp Guild
Dispatcher, Dispatch Supervisor			
What-COMM GIS Analyst	1.0	1.0	Teamster 231
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	

Budgeted Positions

DEPARTMENT	Revised	Proposed	Employee Group
	2025	2026	
POLICE DEPARTMENT (Continued)			
<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	11.0	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

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

Municipal Court

DEPARTMENT	Revised	Proposed	Employee Group
	2025	2026	
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	Proposed	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 Manager	1.0	1.0	Teamster 231
Community & Economic Development 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
Development 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 & Community Development Director	1.0	1.0	Non-Union
Planning & Community Development Administration 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	
STAFFING SUMMARY BY BARGAINING UNIT:			
Non-Represented Employee Group	4.0	4.0	Non-Union
Non-Uniformed Employee Group	22.0	21.0	Local 1937
Supervisor/Professional Employee Group	30.0	28.0	Teamster 231
Temporary Labor Employee Group	0.8	0.4	Temporary

Hearing Examiner

DEPARTMENT	Revised	Proposed	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	Proposed	Employee
	2025	2026	Group
<u>PARKS AND RECREATION</u>			
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	

DEPARTMENT	Revised	Proposed	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

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	Proposed	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	Proposed	Employee Group
	2025	2026	
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	
STAFFING SUMMARY BY BARGAINING UNIT:			
<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	Proposed	Employee Group
	2025	2026	
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	
Regular Non-Benefited/Temporary Labor	0.4	0.0	Temporary
TOTAL INFO. TECH. SERVICES DEPT.	35.0	32.6	
STAFFING SUMMARY BY BARGAINING UNIT:			
Non-Represented Employee Group	5.0	4.0	Non-Union
Non-Uniformed Employee Group	7.6	9.6	Local 1937
Supervisor/Professional Employee Group	22.0	19.0	Teamster 231
Temporary Labor Employee Group	0.4	0.0	Temporary

Finance Department

DEPARTMENT	Revised	Proposed	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	Proposed	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

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	Proposed	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 - PUBLIC WORKS

Public Works Department

DEPARTMENT	Revised	Proposed	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	1.0	2.0	Teamster 231
Environmental Mitigation Coordinator	2.0	2.0	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	Proposed	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	Proposed	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	
STAFFING SUMMARY BY BARGAINING UNIT:			
<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