

2027 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: 2027 PROPOSED BUDGET
DATE: 9/28/2026

With this memo, I formally transmit my proposed 2027 budget to the City Council for consideration. This budget builds on the hard work we have done over the last several years to construct a path to fiscal stability. It represents a bridge year that carries forward our current levels of service as we seek voter support for a permanent and durable financial solution for the City.

As always, our budget reflects our community's priorities. It provides the resources to ensure that the City's core work is preserved: trusted emergency services are delivered; that clean and reliable water come out of our taps; that affordable housing and shelter capacity are expanded; and that we create meaningful opportunities for engagement and connection with the community.

We have steadily made annual financial adjustments to continue the services our community deserves and demands. Across the state we see governments struggling to come to terms with higher costs, flat or declining revenues, and increasing service demands. Over the past two budget cycles, we have made many changes to find stable footing. We moved from biennial to annual budgeting to be nimbler and more transparent. We leveraged existing resources by shifting unrestricted revenues to the General Fund and have sought to reduce departmental expenses across the City for consecutive years. Ultimately, we took the difficult step to reduce staff and service levels in 2026.

Despite all of these changes, our projected long-term financial outlook remains unbalanced. Our cumulative efforts have not been sufficient to restore balance – we continue to face a fundamental shortfall between the cost of doing essential business and our existing revenue sources. We must make a more substantial, structural change now to transcend our current cycles of cuts and difficult trade-offs.

Our Public Safety Needs Assessment made clear that, as the City grows, our current levels of service are unsustainable without new revenues. It also highlighted the need for additional investments to improve response times for both police and fire. For these reasons, earlier this year we proposed exploring a

Regional Fire Authority (RFA) with Whatcom County Fire District 8. We believe it is the most durable and sustainable solution to support the Bellingham we all want and deserve.

Forming a Regional Fire Authority is a financial move that pays off in two high-value ways: reliable emergency services and renewed capacity to invest in the City people expect. Importantly, an RFA secures an investment in the future of fire and emergency medical services in Bellingham – services we’re in danger of falling behind on. And equally as important, it generates funding we can reinvest to restore, maintain, and improve so many other City services and assets – like expanding library hours, restoring police capacity for traffic enforcement, or building a new, multi-generational community recreation center. Staff will present the draft RFA plan at the October 5 City Council meeting.

As Council and the community contemplate the RFA, the budget before you today largely maintains the status quo. And while it proposes to spend into our reserves further than we would typically propose, we believe it will be a manageable exception if the RFA is approved by the voters. If the RFA effort is unsuccessful, significant and timely reductions will be required to operate within our existing resources.

Despite an operational budget that remains largely unchanged, our dedicated and restricted funding sources allow us to continue to make important investments in our capital budget. These projects will support for safe drinking water and wastewater, make our streets safer, continue to clean up our polluted waterfront, and reimagine our public library and municipal court spaces.

This is an important period of transition for the City. Together, we can make a critical, forward-thinking move toward a City that is not in a perpetual state of scarcity. I look forward to working with you and the community to bring us toward that outcome.



Kim Lund

Mayor

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.

Elected Officials

Kim Lund, **MAYOR**

Mayor's Office (360) 778-8100

Deputy Mayor, Forrest Longman

Email..... mayorsoffice@cob.org

Debra Lev, **MUNICIPAL COURT JUDGE**

Bellingham Municipal Court (360) 778-8150

2026 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 Jessica Borusky.....	(360) 778-8930
Planning and Community Development Director, Blake Lyon.....	(360) 778-8300
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
Communication Director, Melissa Morin.....	(360) 778-8110
City Attorney, interim James Erb.....	(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 beginning with the 2025 budget year.

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

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

Amending the Budget

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

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

Budget Control

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

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

Budget Process and Reporting

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

The terms capital budget and capital projects budget are used interchangeably in this document and should not be confused with the capital outlay account type. For more detail about the distinction, see the [Account Type Category Definition](#) section.

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	Real Estate Excise Tax (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	Information Technology Services
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
580	Central Services Fund	*Shared by multiple departments
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	15,537,888	130,213,996	138,252,237	7,499,647	(8,038,241)	-52%
111 Street	5,505,515	22,569,500	27,997,448	77,567	(5,427,948)	-99%
114 Firefighter's Pensions	23,832,596	1,226,280	1,940,762	23,118,114	(714,482)	-3%
116 Police Officer's Pensions	5,979,829	279,588	1,117,294	5,142,123	(837,706)	-14%
120 Public Safety Sales Tax	1,470,664	3,745,000	3,393,392	1,822,272	351,608	24%
121 Mitigation Bank	-	1,725,000	740,000	985,000	985,000	100%
126 Library Gift	92,677	150,000	150,000	92,677	-	0%
136 Environmental Remediation	3,861,463	11,740,400	14,191,124	1,410,739	(2,450,724)	-63%
141 REET	11,095,272	5,609,000	13,748,000	2,956,272	(8,139,000)	-306%
151 Police Federal Equitable Share	14,817	-	2,865	11,952	(2,865)	-19%
152 Asset Forfeiture /Drug Enforce.	95,926	-	5,008	90,918	(5,008)	-5%
153 Criminal Justice	695,668	657,500	886,823	466,345	(229,323)	-33%
160 Public Safety Dispatch	312,748	13,090,150	12,811,636	591,262	278,514	89%
161 Transportation	4,318,889	11,765,000	15,045,372	1,038,517	(3,280,372)	-76%
162 Publ Educ & Gov Acc TV	138,863	227,500	208,125	158,238	19,375	14%
163 Restricted Equipment/PEG	689,556	60,000	148,000	601,556	(88,000)	-13%
173 Greenways	3,877,332	10,144,000	12,234,198	1,787,134	(2,090,198)	-54%
177 Park Impact	1,335,875	1,058,000	1,450,000	943,875	(392,000)	-29%
178 Sportsplex	3,106	-	-	3,106	-	0%
180 Tourism	2,655,517	2,425,000	3,051,707	2,028,810	(626,707)	-24%
181 Low Income Housing	2,321,413	4,596,818	6,918,231	-	(2,321,413)	-100%
182 Affordable Housing Sales tax	1,538,984	4,368,000	5,906,984	-	(1,538,984)	-100%
183 Tourism Promotion Area	1,913,987	1,600,000	1,823,296	1,690,691	(223,296)	-12%
190 Community Development Block Grant	-	2,460,000	2,460,000	-	-	0%
191 Home Investment Partnership Grant	-	1,534,210	1,534,210	-	-	0%
192 HUD Home Subfund	-	1,175,645	1,175,645	-	-	0%
224 2004 Sportsplex Acq. LTGO	228,395	297,550	297,550	228,395	-	0%
227 2016 PFD Refunding Bonds	1,260,000	1,287,750	1,287,750	1,260,000	-	0%
235 Governmental Debt Service	-	345,469	345,469	-	-	0%
245 LID Guaranty Fund	83,268	-	-	83,268	-	0%
301 What-Comm Facility Construction	1	-	-	1	-	0%
302 Library Renovation	-	850,000	850,000	-	-	0%
303 Skate Park Construction	-	2,500,000	2,500,000	-	-	0%
371 Waterfront Construction #1	15,703,962	1,095,642	-	16,799,604	1,095,642	7%
410 Water	26,088,018	36,848,500	48,725,957	14,210,561	(11,877,457)	-46%
411 Watershed	10,107,397	7,580,000	6,950,182	10,737,215	629,818	6%
420 Wastewater	2,243,962	84,922,900	65,870,743	21,296,119	19,052,157	849%
430 Storm Surface Water Utility	2,123,792	15,075,527	17,043,084	156,235	(1,967,557)	-93%
456 Cemetery	27,585	626,000	642,873	10,713	(16,873)	-61%
460 Golf Course	246,811	2,466,000	2,415,355	297,456	50,645	21%

Budget Overview

Fund Number and Name	Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
465 Parking Services	69,335	4,472,000	4,538,895	2,440	(66,895)	-96%
470 Medic One	556,715	15,904,765	16,357,296	104,184	(452,531)	-81%
475 Development Services	2,640,536	4,635,566	6,777,752	498,349	(2,142,187)	-81%
510 Fleet Administration	1,008,510	11,126,440	12,063,315	71,635	(936,875)	-93%
511 Radio Communications	2,525,491	2,228,750	1,888,468	2,865,773	340,282	13%
530 Facilities Administration	882,070	11,932,796	11,921,208	893,658	11,588	1%
540 Tech and Telecom	147,972	754,064	676,738	225,298	77,326	52%
542 Computer Infra. Replacement	2,619,519	5,261,241	5,100,959	2,779,801	160,282	6%
543 Information Technology	118,986	6,656,791	6,751,398	24,379	(94,607)	-80%
550 Claims, Litigation & Prop Loss	3,779,315	3,837,000	3,660,808	3,955,507	176,192	5%
561 Unemployment compensation	924,008	350,000	195,368	1,078,640	154,632	17%
562 Workers Comp Self-Insurance	249,963	3,000,000	2,183,576	1,066,387	816,424	327%
565 Health Benefits	1,633,940	32,458,000	30,325,767	3,766,173	2,132,233	130%
570 PW Admin & Engineering	1,080,641	14,430,000	14,449,668	1,060,973	(19,668)	-2%
580 Central Services	-	10,277,758	10,277,758	-	-	0%
701 Greenways Maintenance Endowmnt	6,589,278	200,000	-	6,789,278	200,000	6%
702 Nat Res Protect & Restore	4,962,523	310,203	-	5,272,726	310,203	46%
965 Public Facilities District	2,019,212	2,501,400	1,580,801	2,939,811	920,599	46%
Total	177,209,790	516,652,699	542,871,095	150,991,394	(26,218,396)	-14%

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	15,537,888	71,750,697	1,571,663	15,703,963	44,104,151	14,970,415	11,551,801	2,019,212	177,209,790
TAXES	106,355,164	53,026,000	-	1,095,642	1,250,000	-	-	2,400,000	164,126,806
LICENSES AND PERMITS	740,200	226,000	-	-	2,247,000	100,000	-	-	3,313,200
INTERGOVERNMENTAL REVENUE	7,484,888	29,816,755	-	850,000	1,164,527	-	-	-	39,316,171
CHARGES FOR GOODS AND SERVICES	10,296,902	16,738,150	-	-	123,437,730	98,815,544	-	-	249,288,327
FINES AND PENALTIES	370,449	-	-	-	891,000	-	-	-	1,261,449
MISCELLANEOUS REVENUE	4,881,818	2,399,686	433,250	500,000	3,347,000	359,500	352,785	101,400	12,375,440
GAINS LOSSES AND CAPITAL CONTRIB	-	-	-	-	-	50,000	-	-	50,000
NON REVENUES	84,574	-	95,000	-	-	-	157,418	-	336,992
OTHER FINANCING SOURCES	-	-	1,402,519	2,000,000	40,194,000	2,987,796	-	-	46,584,315
TOTAL REVENUE	130,213,996	102,206,592	1,930,769	4,445,642	172,531,257	102,312,840	510,203	2,501,400	516,652,699
NON-EXPENDITURES	194,000	4,149,468	-	-	2,240,847	-	-	-	6,584,315
SALARIES AND WAGES	62,846,206	13,930,305	-	-	29,442,706	23,665,725	-	-	129,884,943
PERSONNEL BENEFITS	25,527,570	8,633,679	-	-	12,971,890	11,005,306	-	-	58,138,445
SUPPLIES	3,238,250	3,324,700	-	-	7,804,526	3,491,580	-	-	17,859,057
OTHER SERVICES AND CHARGES	46,446,211	78,063,967	-	850,000	90,515,957	50,492,402	-	1,190,143	267,558,681
CAPITAL OUTLAYS	-	20,838,000	-	2,500,000	21,900,000	7,765,500	-	-	53,003,500
DEBT SERVICE PRINCIPAL	-	-	1,150,000	-	2,626,499	1,669,574	-	252,418	5,698,490
DEBT SERVICE INTEREST/COSTS	-	-	780,769	-	1,819,712	1,404,945	-	138,239	4,143,665
TOTAL EXPENDITURE	138,252,237	128,940,120	1,930,769	3,350,000	169,322,136	99,495,032	-	1,580,801	542,871,095
Net Surplus/(Deficit)	(8,038,241)	(26,733,528)	-	1,095,642	3,209,121	2,817,808	510,203	920,599	(26,218,396)
ESTIMATED ENDING RESERVE	7,499,647	45,017,169	1,571,663	16,799,605	47,313,272	17,788,223	12,062,004	2,939,811	150,991,394

Account Type Category Definitions

The following account categories are used throughout the budget document.

Revenue Types

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

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

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

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

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

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

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

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

Expenditure Types

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

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

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

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, inventory or resale items, small tools, and equipment, as well as Interfund purchases of materials and supplies from the Warehouse.

Other Services and Charges: A basic classification for services other than personnel. Examples include professional services, communication, travel, advertising, utilities, and insurance, as well as interfund charges for services from other City funds.

Capital Outlay: Expenditures for acquisition of, addition to, or qualifying improvements to assets such as land, buildings, machinery, and equipment. Improvement projects that extend the life of a building such as re-roofing may also qualify. The cost threshold for such expenditures to be classified as capital is designated by the City's accounting department and currently ranges from \$5,000 to \$50,000, depending on the asset category. This sometimes differs from the Capital Budget, which has different criteria.

Debt Service: Payment of interest and principal to holders of the City's indebtedness. Includes both loan advances and loan payments from one fund to another fund within the City, as well as loan advances of intergovernmental loans.

Fund Budgets

Citywide Expenditures by Sub Type for All Funds

Expenditure Type	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	3,986,957	5,805,474	12,182,548	4,448,040	6,584,315
NON-EXPENDITURES	3,986,957	5,805,474	12,182,548	4,448,040	6,584,315
SALARIES AND WAGES	90,281,206	103,404,404	108,758,235	76,403,155	123,785,460
OVERTIME AND HAZARD DUTY	6,114,505	5,764,408	5,731,079	3,862,800	6,099,483
SALARIES AND WAGES	96,395,711	109,168,813	114,489,314	80,265,955	129,884,943
PERSONNEL BENEFITS	36,788,731	38,087,550	39,189,381	31,045,099	56,046,645
PENSION & DISABILITY PAYMENTS	1,306,795	1,402,321	1,293,474	795,380	2,091,800
PERSONNEL BENEFITS	38,095,526	39,489,870	40,482,855	31,840,478	58,138,445
OFFICE AND OPERATING SUPPLIES	10,108,864	10,722,222	11,163,578	6,751,820	12,604,057
FUEL CONSUMED	998,014	936,703	1,064,506	781,721	1,018,946
PURCHASES FOR RESALE	1,828,746	1,687,681	2,425,291	1,245,411	179,400
SMALL TOOLS & MINOR EQUIP.	4,939,558	2,949,115	3,980,559	2,840,210	3,956,653
INTER FUND BILLING	212	(24,083)	-	-	100,000
SUPPLIES	17,875,393	16,271,638	18,633,933	11,619,161	17,859,057
PROFESSIONAL SERVICES	68,935,347	77,511,182	89,515,958	57,827,301	110,016,522
COMMUNICATION	1,539,192	1,837,973	3,375,466	2,461,406	3,625,348
TRAVEL	290,764	357,424	212,413	141,775	663,394
TAXES & OPERATING ASSESSMENTS	13,081,863	13,976,753	14,666,937	10,289,288	16,928,017
OPERATING RENTALS AND LEASES	14,317,109	15,805,039	19,997,504	13,936,258	22,993,059
INSURANCE	4,416,230	5,921,882	4,570,451	3,418,941	5,806,520
UTILITY SERVICE	5,472,803	5,658,338	6,147,759	5,157,172	7,847,385
REPAIRS & MAINTENANCE	25,141,111	29,844,744	34,707,109	37,252,726	73,215,941
MISCELLANEOUS	14,771,786	19,965,191	21,338,456	14,101,930	26,462,495
OTHER SERVICES AND CHARGES	147,966,206	170,878,525	194,532,053	144,586,796	267,558,681
LAND	6,811,624	8,368,413	16,993,414	3,679,994	5,000,000
BUILDINGS AND STRUCTURES	1,069,323	10,581,154	15,778,322	2,862,667	-
OTHER IMPROVEMENTS	10,373,129	23,633,044	18,278,098	5,836,204	18,138,000
MACHINERY AND EQUIPMENT	5,871,887	8,647,989	4,013,636	3,179,639	7,840,500
CONSTRUCTION OF FIXED ASSETS	13,853,730	19,659,979	22,023,959	10,196,420	22,025,000
CAPITAL OUTLAYS	37,979,692	70,890,579	77,087,428	25,754,923	53,003,500
GENERAL OBLIGATION BONDS	3,070,000	3,645,000	10,375,000	-	2,400,000
REVENUE BONDS	1,520,000	1,551,000	1,592,000	4,854,790	1,725,000
SPECIAL ASSESSMENT BONDS	-	-	8,982	-	-
INTERFUND LOANS (EXP)	787,866	791,771	865,465	137,802	84,574
OTHER NOTES	1,422,654	1,291,289	1,193,919	817,302	1,236,499
INTERGOVERNMENTAL LOANS	1,775,854	1,922,959	2,115,214	834,326	252,418
INTERFUND LOAN ISSUANCE	-	180,000	70,000	-	-
DEBT SERVICE PRINCIPAL	8,576,374	9,382,019	16,220,581	6,644,221	5,698,490
INTEREST ON INTERFUND DEBT	20,711	24,677	13,384	2,950	2,149
INTEREST ON LT EXTERNAL DEBT	3,827,649	4,152,354	4,337,921	2,991,435	4,139,565
DEBT ISSUE COSTS	-	326,574	-	171,616	-
DEBT REGISTRATION COSTS	2,450	2,818	2,395	2,220	1,950
OTHER INTEREST & DEBT SVC COSTS	1,000	1,000	1,000	16,423	-
DEBT SERVICE INTEREST/COSTS	3,851,810	4,507,423	4,354,700	3,184,643	4,143,665
TOTAL EXPENDITURE	354,727,670	426,394,341	477,983,413	308,344,218	542,871,095

Fund Budgets

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

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

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

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

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

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

Fund Budgets

General Fund

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

001 - General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	52,543,127	40,613,653	22,130,913	23,517,588	15,537,888
OPERATING					
TAXES	84,536,085	84,472,361	94,678,554	66,683,604	106,355,164
LICENSES AND PERMITS	792,871	822,871	795,626	544,968	740,200
INTERGOVERNMENTAL REVENUE	3,770,924	9,047,887	9,580,223	5,502,277	7,484,888
CHARGES FOR GOODS AND SRVS.	13,595,937	12,862,346	16,717,609	11,915,187	10,296,902
FINES AND PENALTIES	243,698	278,800	351,343	2,484	370,449
MISCELLANEOUS REVENUE	2,014,015	1,735,297	4,905,948	3,645,370	4,881,818
NON REVENUES	494,612	497,972	566,125	62,047	84,574
OTHER FINANCING SOURCES	-	7,621	500,000	-	-
TOTAL REVENUE	105,448,143	109,725,155	128,095,428	88,355,936	130,213,996
NON-EXPENDITURES	1,468,368	709,495	230,421	33,000	194,000
SALARIES AND WAGES	54,149,463	60,992,865	61,919,290	42,549,138	62,846,206
PERSONNEL BENEFITS	19,176,983	19,495,851	19,873,380	15,575,076	25,527,570
SUPPLIES	4,191,950	3,227,170	2,783,938	2,546,405	3,238,250
OTHER SERVICES AND CHARGES	36,486,341	41,381,795	41,904,124	26,595,706	46,446,211
CAPITAL OUTLAYS	711,276	141,098	-	-	-
DEBT SERVICE PRINCIPAL	-	180,000	70,000	-	-
DEBT SERVICE INTEREST/COSTS	-	-	-	-	-
TOTAL EXPENDITURE	116,184,381	126,128,275	126,781,154	87,299,326	138,252,237
CAPITAL					
INTERGOVERNMENTAL REVENUE	1,870,354	6,578	328,550	700,000	-
TOTAL REVENUE	1,870,354	6,578	328,550	700,000	-
NON-EXPENDITURES	-	1,500,000	-	-	-
SALARIES AND WAGES	50,372	18,520	22,383	-	-
PERSONNEL BENEFITS	18,647	7,232	5,739	-	-
SUPPLIES	2,870	-	38,565	-	-
OTHER SERVICES AND CHARGES	2,991,702	560,447	189,462	700,334	-
TOTAL EXPENDITURE	3,063,590	2,086,199	256,149	700,334	-
Net Surplus/(Deficit)	(11,929,474)	(18,482,740)	1,386,675	1,056,277	(8,038,241)
ESTIMATED ENDING RESERVES	40,613,653	22,130,913	23,517,588	15,537,888	7,499,647

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	FY2023	FY2024	FY2025	FY2026	FY2027
Office Of The Mayor	1,668,446	1,867,940	3,859,598	1,695,206	2,665,357
City Council	1,041,267	1,139,875	1,212,690	913,001	1,580,327
Hearing Examiner	109,130	136,537	154,738	152,152	-
Finance	4,351,301	3,802,082	3,664,428	2,511,874	-
Human Resources	2,926,933	3,231,762	2,681,652	1,798,992	-
Legal	2,336,416	2,495,642	2,597,385	1,874,170	1,238,918
Library	7,405,596	8,013,365	7,736,841	5,565,136	9,265,546
Municipal Court	2,814,954	3,270,984	3,469,456	2,530,424	4,952,259
Museum	1,625,921	1,720,728	1,802,749	1,506,435	2,434,994
Parks & Recreation	12,613,125	12,960,182	13,957,285	9,919,178	14,971,262
Planning & Community Development	5,122,980	5,316,876	4,066,673	2,345,089	4,476,584
Police	34,612,792	36,992,709	39,906,830	28,881,562	47,968,369
Non-Departmental	9,721,769	11,135,417	3,854,619	1,841,657	2,942,353
Fire	32,897,341	36,130,377	38,072,358	26,464,783	45,756,269
TOTAL EXPENDITURE	119,247,972	128,214,474	127,037,302	87,999,659	138,252,237

Fund Budgets

Special Revenue Funds

Street Fund

111 - Street	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	21,475,893	22,845,753	20,110,404	11,691,363	5,505,515
OPERATING					
TAXES	12,986,603	12,329,319	10,766,114	7,465,665	11,888,000
LICENSES AND PERMITS	950	850	2,050	1,100	1,000
INTERGOVERNMENTAL REVENUE	1,860,797	2,011,161	1,800,944	1,236,364	1,822,000
CHARGES FOR GOODS AND SRVS.	1,172,129	1,004,681	2,230,748	869,486	760,500
FINES AND PENALTIES	-	-	25	-	-
MISCELLANEOUS REVENUE	467,251	617,218	213,721	82,044	15,000
OTHER FINANCING SOURCES	200,000	250,000	5,907	-	-
TOTAL REVENUE	16,687,730	16,213,229	15,019,508	9,654,660	14,486,500
NON-EXPENDITURES	657,030	904,124	1,097,959	569,568	1,092,418
SALARIES AND WAGES	2,247,994	2,873,099	2,999,609	2,188,363	3,811,458
PERSONNEL BENEFITS	1,181,081	1,184,139	1,184,348	934,036	1,712,943
SUPPLIES	1,218,532	1,408,264	1,549,651	732,296	1,627,200
OTHER SERVICES AND CHARGES	7,700,071	9,626,667	7,610,917	4,709,919	9,660,429
CAPITAL OUTLAYS	37,375	117,897	-	-	-
TOTAL EXPENDITURE	13,042,083	16,114,189	14,442,485	9,134,181	17,904,448
CAPITAL					
INTERGOVERNMENTAL REVENUE	217,425	6,336,836	2,218,994	351,812	8,083,000
CHARGES FOR GOODS AND SRVS.	-	176,705	467,939	-	-
MISCELLANEOUS REVENUE	-	126,000	-	-	-
TOTAL REVENUE	217,425	6,639,541	2,686,933	351,812	8,083,000
SALARIES AND WAGES	83,700	229,188	280,245	79,386	-
PERSONNEL BENEFITS	38,650	92,777	104,600	22,287	-
SUPPLIES	-	-	-	45,751	-
OTHER SERVICES AND CHARGES	1,585,571	2,216,364	4,211,527	1,139,716	1,600,000
CAPITAL OUTLAYS	785,291	6,935,601	7,086,625	2,986,992	8,493,000
TOTAL EXPENDITURE	2,493,212	9,473,929	11,682,997	4,274,132	10,093,000
Net Surplus/(Deficit)	1,369,859	(2,735,348)	(8,419,041)	(3,401,841)	(5,427,948)
ESTIMATED ENDING RESERVES	22,845,753	20,110,404	11,691,363	5,505,515	77,567

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](#).

Firefighter and Police Officer's Pension Funds

114 Firefighter's Pension	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	21,115,419	23,255,413	25,695,941	25,450,791	23,832,596
OPERATING					
TAXES	2,769,131	2,827,997	-	-	-
INTERGOVERNMENTAL REVENUE	228,469	267,831	320,756	354,569	350,000
MISCELLANEOUS REVENUE	399,671	593,458	708,505	607,065	876,280
TOTAL REVENUE	3,397,272	3,689,286	1,029,261	961,634	1,226,280
SALARIES AND WAGES	10,951	13,059	34,434	20,031	39,511
PERSONNEL BENEFITS	931,667	922,406	892,407	542,242	1,439,192
SUPPLIES	13,234	17,975	47,324	12,215	25,820
OTHER SERVICES AND CHARGES	301,426	295,318	300,245	231,590	436,239
TOTAL EXPENDITURE	1,257,277	1,248,758	1,274,411	806,077	1,940,762
Net Surplus/(Deficit)	2,139,994	2,440,528	(245,150)	155,557	(714,482)
ESTIMATED ENDING RESERVES	23,255,413	25,695,941	25,450,791	23,832,596	23,118,114
116 Police Pension	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	4,810,020	6,340,696	8,049,059	7,046,391	5,979,829
OPERATING					
TAXES	2,769,131	2,827,997	-	-	-
INTERGOVERNMENTAL REVENUE	228,469	267,831	320,756	-	-
MISCELLANEOUS REVENUE	573,985	818,375	734,317	186,125	279,588
TOTAL REVENUE	3,571,585	3,914,203	1,055,074	186,125	279,588
SALARIES AND WAGES	21,902	26,117	68,867	20,031	39,511
PERSONNEL BENEFITS	1,318,000	1,414,079	1,317,810	269,138	689,392
SUPPLIES	30,646	21,014	63,405	12,521	23,520
OTHER SERVICES AND CHARGES	670,362	744,629	607,659	234,524	364,871
TOTAL EXPENDITURE	2,040,909	2,205,840	2,057,741	536,215	1,117,294
Net Surplus/(Deficit)	1,530,676	1,708,363	(1,002,668)	(350,090)	(837,706)
ESTIMATED ENDING RESERVES	6,340,696	8,049,059	7,046,391	5,979,829	5,142,123

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](#).

Fund Budgets

Public Health, Safety and Justice Fund

120 - Public Safety Sales Tax	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE			1,843,105	2,303,675	1,470,664
OPERATING			-		
TAXES	2,038,240	3,440,542		2,336,296	3,745,000
INTERGOVERNMENTAL REVENUE	-	60,000		-	-
MISCELLANEOUS REVENUE	1,146,095	249,678		234,080	-
OTHER FINANCING SOURCES	217,556	-		-	-
TOTAL REVENUE	3,401,891	3,750,220		2,570,376	3,745,000
 SALARIES AND WAGES	21,510	107,242		76,664	124,722
PERSONNEL BENEFITS	8,596	40,591		31,509	54,018
SUPPLIES	-	116		-	-
OTHER SERVICES AND CHARGES	1,528,680	3,141,700		1,949,114	3,214,651
TOTAL EXPENDITURE	1,558,785	3,289,650		2,057,287	3,393,392
 Net Surplus/(Deficit)	1,843,105	460,570		513,089	351,608
 ESTIMATED ENDING RESERVES	1,843,105	2,303,675		1,470,664	1,822,272

Public Health, Safety and Justice Fund: In November 2023, Whatcom County voters authorized an additional 0.2% sales tax for public health, safety and justice. The revenue is shared between the County and cities. The fund is managed by the [Executive Department](#).

Mitigation Bank

121 - Mitigation Bank	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE				-	-
OPERATING					
CHARGES FOR GOODS AND SRVS.				-	1,000,000
TOTAL REVENUE					1,000,000
OTHER SERVICES AND CHARGES				-	15,000
TOTAL EXPENDITURE				-	15,000
CAPITAL				-	
CHARGES FOR GOODS AND SRVS.				-	725,000
TOTAL REVENUE				-	725,000
SALARIES AND WAGES				2,713	-
PERSONNEL BENEFITS				1,140	-
SUPPLIES				1,643	-
OTHER SERVICES AND CHARGES				-	725,000
TOTAL EXPENDITURE				5,496	725,000
Net Surplus/(Deficit)				(5,496)	985,000
ESTIMATED ENDING RESERVES				-	985,000

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	346,423	352,336	323,119	92,677	92,677
OPERATING					
MISCELLANEOUS REVENUE	83,772	55,976	101,403	105,660	150,000
TOTAL REVENUE	83,772	55,976	101,403	105,660	150,000
NON-EXPENDITURES	-	-	237,330	-	-
SUPPLIES	59,685	21,620	54,414	21,365	127,500
OTHER SERVICES AND CHARGES	18,174	63,573	40,101	32,739	22,500
TOTAL EXPENDITURE	77,859	85,193	331,845	54,104	150,000
Net Surplus/(Deficit)	5,914	(29,217)	(230,442)	51,556	-
ESTIMATED ENDING RESERVES	352,336	323,119	92,677	92,677	92,677

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	8,039,406	8,651,935	9,144,360	10,929,931	3,861,463
OPERATING					
TAXES	2,314,800	2,445,694	3,751,116	2,757,961	4,100,000
MISCELLANEOUS REVENUE	178,203	233,880	5,507	70,418	-
OTHER FINANCING SOURCES	645,126	-	-	-	-
TOTAL REVENUE	3,138,129	2,679,574	3,756,623	2,828,378	4,100,000
NON-EXPENDITURES	621,400	654,750	655,348	-	-
SALARIES AND WAGES	248,246	359,345	371,824	271,784	467,035
PERSONNEL BENEFITS	53,746	61,386	53,666	41,842	68,334
SUPPLIES	9,593	-	1,048	4,936	1,200
OTHER SERVICES AND CHARGES	1,109,664	726,720	768,441	392,117	1,629,555
TOTAL EXPENDITURE	2,042,649	1,802,201	1,850,326	710,679	2,166,124
CAPITAL					
INTERGOVERNMENTAL REVENUE	276,429	802,860	1,992,329	7,127,069	7,640,400
TOTAL REVENUE	276,429	802,860	1,992,329	7,127,069	7,640,400
SALARIES AND WAGES	26,656	38,100	58,924	184,789	-
PERSONNEL BENEFITS	11,365	14,412	20,556	65,957	-
OTHER SERVICES AND CHARGES	721,358	1,135,297	2,032,576	16,349,624	12,025,000
CAPITAL OUTLAYS	-	-	1,000	-	-
TOTAL EXPENDITURE	759,380	1,187,808	2,113,056	16,600,370	12,025,000
Net Surplus/(Deficit)	612,529	492,425	1,785,571	(7,355,601)	(2,450,724)
ESTIMATED ENDING RESERVES	8,651,935	9,144,360	10,929,931	3,861,463	1,410,739

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 Fund

141 Real Estate Excise Tax Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	21,014,152	20,526,937	18,629,247	20,704,653	11,095,272
OPERATING					
TAXES	4,602,492	4,548,323	6,089,143	3,180,325	4,400,000
INTERGOVERNMENTAL REVENUE	20,000	20,000	89,760	-	20,000
MISCELLANEOUS REVENUE	399,430	537,846	-	-	-
TOTAL REVENUE	5,021,922	5,106,169	6,178,903	3,180,325	4,420,000
NON-EXPENDITURES	-	-	-	2,000,000	1,000,000
SUPPLIES	(833)	-	-	-	-
OTHER SERVICES AND CHARGES	833	1,024	6,920	(342)	-
TOTAL EXPENDITURE	-	1,024	6,920	1,999,658	1,000,000
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	-	-	1,189,000
CHARGES FOR GOODS AND SRVS.	-	45,696	-	1,500,000	-
MISCELLANEOUS REVENUE	-	134	-	-	-
OTHER FINANCING SOURCES	-	-	-	1,500,000	-
TOTAL REVENUE	-	45,830	-	3,000,000	1,189,000
SALARIES AND WAGES	100,887	153,753	157,228	184,097	-
PERSONNEL BENEFITS	41,914	66,826	60,958	79,973	-
SUPPLIES	11,811	85,419	2,739	1,551	87,500
OTHER SERVICES AND CHARGES	3,037,808	4,569,274	2,213,537	7,675,970	11,610,500
CAPITAL OUTLAYS	2,316,717	2,173,393	1,662,116	120,747	1,050,000
TOTAL EXPENDITURE	5,509,138	7,048,664	4,096,578	8,062,338	12,748,000
Net Surplus/(Deficit)	(487,216)	(1,897,689)	2,075,406	(3,881,671)	(8,139,000)
ESTIMATED ENDING RESERVES	20,526,937	18,629,247	20,704,653	11,095,272	2,956,272

Real Estate Excise Tax (REET) Fund: First and second quarter percent 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](#).

Police Special Revenue Funds

151 - Police Federal Equitable Share	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	87,606	87,975	55,354	18,114	14,817
OPERATING					
INTERGOVERNMENTAL REVENUE	20,360	17,838	4,262	-	-
MISCELLANEOUS REVENUE	1,433	2,131	-	-	-
TOTAL REVENUE	21,793	19,969	4,262	-	-
SUPPLIES	20,203	51,368	40,637	-	2,000
OTHER SERVICES AND CHARGES	1,221	1,221	865	973	865
CAPITAL OUTLAYS	-	-	-	-	-
TOTAL EXPENDITURE	21,425	52,589	41,502	973	2,865
Net Surplus/(Deficit)	368	(32,621)	(37,240)	(973)	(2,865)
ESTIMATED ENDING RESERVES	87,975	55,354	18,114	14,817	11,952

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	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	107,106	107,947	101,751	101,201	95,926
OPERATING					
MISCELLANEOUS REVENUE	1,940	2,561	-	-	-
TOTAL REVENUE	1,940	2,561	-	-	-
SUPPLIES	-	7,658	-	-	-
OTHER SERVICES AND CHARGES	1,099	1,099	550	206	5,008
CAPITAL OUTLAYS	-	-	-	-	-
TOTAL EXPENDITURE	1,099	8,758	550	206	5,008
Net Surplus/(Deficit)	841	(6,197)	(550)	(206)	(5,008)
ESTIMATED ENDING RESERVES	107,947	101,751	101,201	95,926	90,918

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

Fund Budgets

153 - Criminal Justice	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	262,543	678,273	1,094,297	1,070,751	695,668
OPERATING					
INTERGOVERNMENTAL REVENUE	669,262	700,124	520,191	423,094	657,500
MISCELLANEOUS REVENUE	8,690	24,324	-	-	-
TOTAL REVENUE	677,952	724,448	520,191	423,094	657,500
 SUPPLIES	 168,211	 180,996	 331,850	 263,409	 645,000
OTHER SERVICES AND CHARGES	94,011	127,429	116,883	186,470	241,823
CAPITAL OUTLAYS	-	-	95,004	-	-
TOTAL EXPENDITURE	262,222	308,424	543,737	449,879	886,823
 Net Surplus/(Deficit)	 415,730	 416,023	 (23,546)	 (26,784)	 (229,323)
 ESTIMATED ENDING RESERVES	 678,273	 1,094,297	 1,070,751	 695,668	 466,345

Criminal Justice: Funded by State entitlements.

Public Safety Dispatch Fund

160 - Public Safety Dispatch	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	1,074,850	1,296,331	1,765,667	2,470,371	312,748
OPERATING					
INTERGOVERNMENTAL REVENUE	2,244,163	2,239,215	2,274,258	1,532,249	2,000,000
CHARGES FOR GOODS AND SRVS.	7,623,755	7,726,819	8,417,753	6,181,841	11,045,150
MISCELLANEOUS REVENUE	9,790	17,967	30,063	38,557	45,000
TOTAL REVENUE	9,877,709	9,984,001	10,722,074	7,752,647	13,090,150
NON-EXPENDITURES	2,818	2,818	1,556	167,321	1,057,050
SALARIES AND WAGES	4,995,061	5,274,724	5,554,867	3,706,374	6,217,179
PERSONNEL BENEFITS	1,937,514	1,910,239	1,853,437	1,446,213	2,890,477
SUPPLIES	283,941	129,255	240,952	89,048	276,856
OTHER SERVICES AND CHARGES	1,593,519	1,677,308	2,062,545	1,732,306	2,370,075
DEBT SERVICE PRINCIPAL	293,254	293,799	299,340	75,755	-
DEBT SERVICE INTEREST/COSTS	6,955	10,052	4,672	278	-
TOTAL EXPENDITURE	9,113,060	9,298,195	10,017,369	7,217,295	12,811,636
CAPITAL					
SALARIES AND WAGES	3,355	-	-	-	-
SUPPLIES	180,546	94,212	-	-	-
OTHER SERVICES AND CHARGES	276,633	10,601	-	-	-
CAPITAL OUTLAYS	82,634	111,657	-	-	-
TOTAL EXPENDITURE	543,167	216,470	-	-	-
Net Surplus/(Deficit)	221,481	469,336	704,704	535,352	278,514
ESTIMATED ENDING RESERVES	1,296,331	1,765,667	2,470,371	312,748	591,262

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.

Fund Budgets

Transportation Fund

161 - Transportation Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	16,901,803	18,815,963	14,734,799	15,112,095	4,318,889
OPERATING					
TAXES	8,258,479	7,840,457	7,916,204	5,489,371	8,400,000
INTERGOVERNMENTAL REVENUE	-	-	467,441	-	-
MISCELLANEOUS REVENUE	350,988	396,989	-	-	-
TOTAL REVENUE	8,609,468	8,237,446	8,383,644	5,489,371	8,400,000
NON-EXPENDITURES	200,000	250,000	-	-	-
SALARIES AND WAGES	9,018	7,541	27,323	1,252	-
PERSONNEL BENEFITS	4,088	108	5,891	171	-
SUPPLIES	-	-	10,242	246	-
OTHER SERVICES AND CHARGES	674,103	1,656,532	1,533,849	1,128,860	2,565,372
CAPITAL OUTLAYS	-	600,000	-	-	-
TOTAL EXPENDITURE	887,209	2,514,181	1,577,304	1,130,529	2,565,372
CAPITAL					
INTERGOVERNMENTAL REVENUE	602,704	9,382,822	4,608,898	-	3,365,000
MISCELLANEOUS REVENUE	-	4,810	-	-	-
TOTAL REVENUE	602,704	9,387,632	4,608,898	-	3,365,000
SALARIES AND WAGES	184,413	307,280	244,716	88,926	-
PERSONNEL BENEFITS	84,843	128,597	95,134	36,879	-
SUPPLIES	243,535	16,099	18,328	-	-
OTHER SERVICES AND CHARGES	3,177,275	2,874,809	4,808,166	2,105,658	6,715,000
CAPITAL OUTLAYS	2,720,736	15,865,276	5,871,598	1,337,501	5,765,000
TOTAL EXPENDITURE	6,410,802	19,192,061	11,037,943	3,568,964	12,480,000
Net Surplus/(Deficit)	1,914,160	(4,081,163)	377,296	789,877	(3,280,372)
ESTIMATED ENDING RESERVES	18,815,963	14,734,799	15,112,095	4,318,889	1,038,517

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

Public, Education and Government Access TV Funds

162 - Publ Educ & Gov Acc TV Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	304,748	256,507	191,332	127,411	138,863
OPERATING					
LICENSES AND PERMITS	239,550	253,502	216,747	135,576	225,000
CHARGES FOR GOODS AND SRVS.	-	-	-	-	2,500
MISCELLANEOUS REVENUE	5,186	5,629	-	-	-
TOTAL REVENUE	244,735	259,132	216,747	135,576	227,500
NON-EXPENDITURES	171	171	94	-	-
SALARIES AND WAGES	165,717	183,072	156,603	-	-
PERSONNEL BENEFITS	74,716	77,216	59,722	-	-
SUPPLIES	265	5,512	4,097	1,595	6,500
OTHER SERVICES AND CHARGES	52,108	58,336	60,153	43,819	201,625
TOTAL EXPENDITURE	292,976	324,307	280,668	45,414	208,125
Net Surplus/(Deficit)	(48,241)	(65,175)	(63,921)	90,163	19,375
ESTIMATED ENDING RESERVES	256,507	191,332	127,411	138,863	158,238
163 - Restricted Equipment/PEG	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	692,087	713,665	767,597	777,556	689,556
OPERATING					
MISCELLANEOUS REVENUE	66,818	81,364	51,418	30,561	60,000
TOTAL REVENUE	66,818	81,364	51,418	30,561	60,000
SUPPLIES	45,240	23,929	36,129	16,550	73,000
OTHER SERVICES AND CHARGES	-	3,503	5,331	2,536	-
CAPITAL OUTLAYS	-	-	-	-	75,000
TOTAL EXPENDITURE	45,240	27,432	41,459	19,085	148,000
Net Surplus/(Deficit)	21,579	53,932	9,959	11,475	(88,000)
ESTIMATED ENDING RESERVES	713,665	767,597	777,556	689,556	601,556

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 sub-fund was created to track funds reserved specifically for equipment purchases. The fund is managed by the [Information Technology Services Department](#).

Fund Budgets

Greenways Fund

173 - Greenways	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	14,264,380	14,652,053	16,413,641	13,704,582	3,877,332
OPERATING					
TAXES	5,557,361	9,283,481	9,533,683	5,345,172	9,700,000
INTERGOVERNMENTAL REVENUE	192,899	79	-	-	-
MISCELLANEOUS REVENUE	257,387	400,146	394,523	326,907	444,000
TOTAL REVENUE	6,007,647	9,683,706	9,928,206	5,672,079	10,144,000
SALARIES AND WAGES	756,111	1,195,390	1,622,954	1,445,098	2,780,274
PERSONNEL BENEFITS	409,395	577,231	739,581	722,108	1,564,615
SUPPLIES	94,835	138,589	278,985	209,435	427,986
OTHER SERVICES AND CHARGES	724,458	340,175	1,403,474	736,535	1,756,323
CAPITAL OUTLAYS	-	-	-	366	-
TOTAL EXPENDITURE	1,984,799	2,251,385	4,044,994	3,113,542	6,529,198
CAPITAL					
INTERGOVERNMENTAL REVENUE	-	-	716,045	145,079	-
TOTAL REVENUE	-	-	716,045	145,079	-
SALARIES AND WAGES	50,297	112,652	213,921	165,707	-
PERSONNEL BENEFITS	21,756	47,882	79,207	72,749	-
SUPPLIES	22,867	13,143	756	29,642	-
OTHER SERVICES AND CHARGES	375,319	322,882	1,032,679	605,894	700,000
CAPITAL OUTLAYS	3,164,936	5,174,174	7,981,753	2,016,784	5,005,000
TOTAL EXPENDITURE	3,635,174	5,670,733	9,308,316	2,890,776	5,705,000
Net Surplus/(Deficit)	387,673	1,761,587	(2,709,059)	(187,160)	(2,090,198)
ESTIMATED ENDING RESERVES	14,652,053	16,413,641	13,704,582	3,877,332	1,787,134

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

Park Impact Fee Fund

177 - Park Impact	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	10,852,148	6,653,898	5,773,938	2,189,149	1,335,875
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,252,056	1,396,422	1,022,923	764,813	1,000,000
MISCELLANEOUS REVENUE	187,841	150,479	133,275	44,182	58,000
TOTAL REVENUE	1,439,897	1,546,901	1,156,198	808,995	1,058,000
NON-EXPENDITURES	-	-	-	-	550,000
SALARIES AND WAGES	57,178	41,324	1,252	497	-
PERSONNEL BENEFITS	24,770	16,825	-	-	-
SUPPLIES	35,649	-	-	-	-
OTHER SERVICES AND CHARGES	218,497	163,144	44,964	21,168	75,000
TOTAL EXPENDITURE	336,094	221,292	46,216	21,665	625,000
CAPITAL					
INTERGOVERNMENTAL REVENUE	3,154	-	860,748	-	-
TOTAL REVENUE	3,154	-	860,748	-	-
SALARIES AND WAGES	101,915	133,561	158,415	72,562	-
PERSONNEL BENEFITS	43,010	53,020	62,484	33,492	-
SUPPLIES	76,985	51,525	19,153	415	-
OTHER SERVICES AND CHARGES	49,883	492,813	1,932,775	165,682	375,000
CAPITAL OUTLAYS	5,033,413	1,474,649	3,382,693	814,668	450,000
TOTAL EXPENDITURE	5,305,206	2,205,568	5,555,519	1,086,819	825,000
Net Surplus/(Deficit)	(4,198,250)	(879,960)	(3,584,789)	(299,488)	(392,000)
ESTIMATED ENDING RESERVES	6,653,898	5,773,938	2,189,149	1,335,875	943,875

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](#).

Fund Budgets

Sportsplex Fund

178 - Sportsplex	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	453	1,122	2,045	3,106	3,106
OPERATING					
MISCELLANEOUS REVENUE	669	923	1,061	946	-
TOTAL REVENUE	669	923	1,061	946	-
Net Surplus/(Deficit)	669	923	1,061	946	-
ESTIMATED ENDING RESERVES	1,122	2,045	3,106	3,106	3,106

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	2,257,849	2,808,194	3,380,239	3,088,450	2,655,517
OPERATING					
TAXES	2,401,630	2,359,258	2,229,908	1,302,420	2,325,000
MISCELLANEOUS REVENUE	42,470	77,494	91,398	72,307	100,000
TOTAL REVENUE	2,444,100	2,436,752	2,321,306	1,374,727	2,425,000
NON-EXPENDITURES	-	-	-	-	450,000
SALARIES AND WAGES	12,492	33,057	50,680	41,189	25,217
PERSONNEL BENEFITS	5,158	13,545	19,137	15,852	13,882
SUPPLIES	-	5,653	542	-	-
OTHER SERVICES AND CHARGES	1,876,105	1,812,453	2,542,736	1,478,634	2,562,607
TOTAL EXPENDITURE	1,893,755	1,864,708	2,613,095	1,535,676	3,051,707
Net Surplus/(Deficit)	550,345	572,044	(291,789)	(160,949)	(626,707)
ESTIMATED ENDING RESERVES	2,808,194	3,380,239	3,088,450	2,655,517	2,028,810

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

Low Income Housing Fund

181 - Low Income Housing	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	5,085,521	8,029,911	9,216,885	9,771,227	2,321,413
OPERATING					
TAXES	4,005,880	4,013,605	4,024,617	2,207,523	4,100,000
INTERGOVERNMENTAL REVENUE	782,312	-	1,474,261	716,017	-
CHARGES FOR GOODS AND SRVS.	(95,926)	817,377	(111,534)	(81,021)	200,000
MISCELLANEOUS REVENUE	254,283	363,468	445,122	387,164	296,818
TOTAL REVENUE	4,946,549	5,194,451	5,832,467	3,229,682	4,596,818
 SALARIES AND WAGES	 71,860	 90,187	 70,989	 49,391	 80,269
PERSONNEL BENEFITS	48,607	60,479	43,092	28,601	38,108
SUPPLIES	168	239	-	-	-
OTHER SERVICES AND CHARGES	1,881,525	2,654,903	3,906,174	3,121,047	6,799,854
CAPITAL OUTLAYS	-	5,000	1,257,589	-	-
TOTAL EXPENDITURE	2,002,160	2,810,808	5,277,844	3,199,039	6,918,231
 CAPITAL					
OTHER SERVICES AND CHARGES	-	-	280	-	-
CAPITAL OUTLAYS	-	1,196,669	-	-	-
TOTAL EXPENDITURE	-	1,196,669	280	-	-
 Net Surplus/(Deficit)	2,944,389	1,186,974	554,342	30,643	(2,321,413)
 ESTIMATED ENDING RESERVES	8,029,911	9,216,885	9,771,227	2,321,413	-

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

Fund Budgets

Affordable Housing Sales Tax Fund

182 - Affordable Housing Sales Tax	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	4,497,954	6,286,217	7,574,869	7,181,530	1,538,984
OPERATING					
TAXES	3,936,376	3,915,197	3,950,062	2,743,012	4,368,000
CHARGES FOR GOODS AND SRVS.	-	5,000	(24,060)	56,250	-
MISCELLANEOUS REVENUE	105,622	172,546	25,712	-	-
TOTAL REVENUE	4,041,998	4,092,743	3,951,714	2,799,262	4,368,000
SALARIES AND WAGES	36,547	55,691	88,134	42,783	61,173
PERSONNEL BENEFITS	25,223	37,317	41,198	27,475	28,334
SUPPLIES	174	2,506	9,407	138	-
OTHER SERVICES AND CHARGES	2,186,793	2,708,576	4,206,314	2,190,959	5,817,477
CAPITAL OUTLAYS	5,000	-	-	-	-
TOTAL EXPENDITURE	2,253,736	2,804,091	4,345,053	2,261,355	5,906,984
Net Surplus/(Deficit)	1,788,263	1,288,652	(393,339)	537,907	(1,538,984)
ESTIMATED ENDING RESERVES	6,286,217	7,574,869	7,181,530	1,538,984	-

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	1,208,002	1,571,679	2,005,523	2,137,648	1,913,987
OPERATING					
CHARGES FOR GOODS AND SRVS.	1,402,339	1,374,414	1,314,603	761,904	1,600,000
MISCELLANEOUS REVENUE	29,114	48,628	4,132	2,407	-
TOTAL REVENUE	1,431,453	1,423,043	1,318,734	764,311	1,600,000
OTHER SERVICES AND CHARGES	1,067,776	989,199	1,186,609	793,897	1,823,296
TOTAL EXPENDITURE	1,067,776	989,199	1,186,609	793,897	1,823,296
Net Surplus/(Deficit)	363,677	433,844	132,125	(29,587)	(223,296)
ESTIMATED ENDING RESERVES	1,571,679	2,005,523	2,137,648	1,913,987	1,690,691

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	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
OPERATING					
INTERGOVERNMENTAL REVENUE	708,908	1,287,386	470,673	446,627	2,230,000
CHARGES FOR GOODS AND SRVS.	211,940	127,371	412,575	156,327	205,000
MISCELLANEOUS REVENUE	72,803	74,412	43,917	24,679	25,000
TOTAL REVENUE	993,651	1,489,169	927,165	627,633	2,460,000
SALARIES AND WAGES	173,338	172,178	210,179	149,776	213,287
PERSONNEL BENEFITS	122,221	119,241	131,343	99,194	101,138
SUPPLIES	933	157	283	881	618
OTHER SERVICES AND CHARGES	697,160	1,179,579	584,960	488,534	2,144,957
TOTAL EXPENDITURE	993,651	1,471,155	926,765	738,385	2,460,000
Net Surplus/(Deficit)	-	18,013	400	(110,752)	-

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	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
OPERATING					
INTERGOVERNMENTAL REVENUE	311,723	136,653	1,131,367	78,087	1,284,210
CHARGES FOR GOODS AND SRVS.	158,406	126,852	128,330	104,195	200,000
MISCELLANEOUS REVENUE	91,989	111,886	100,196	128,675	50,000
TOTAL REVENUE	562,118	375,390	1,359,893	310,958	1,534,210
SALARIES AND WAGES	70,919	49,583	40,561	32,854	60,505
PERSONNEL BENEFITS	49,505	33,873	25,543	21,622	28,245
OTHER SERVICES AND CHARGES	452,048	245,394	1,554,213	276,192	1,445,460
TOTAL EXPENDITURE	572,471	328,850	1,620,317	330,669	1,534,210
Net Surplus/(Deficit)	(10,353)	46,540	(260,424)	(19,711)	-

192 - HUD Home Subfund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
OPERATING					
INTERGOVERNMENTAL REVENUE	11,224	233,604	450,600	205,202	1,175,645
TOTAL REVENUE	11,224	233,604	450,600	205,202	1,175,645
SALARIES AND WAGES	6,660	12,104	11,324	7,381	10,165
PERSONNEL BENEFITS	4,564	8,247	7,210	4,957	5,000
OTHER SERVICES AND CHARGES	-	213,253	432,066	209,440	1,160,480
TOTAL EXPENDITURE	11,224	233,604	450,600	221,779	1,175,645
Net Surplus/(Deficit)	-	-	-	(16,576)	-

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	554,641	854,641	787,530	228,395	228,395
OPERATING					
MISCELLANEOUS REVENUE	300,000	220,000	231,252	217,537	297,550
OTHER FINANCING SOURCES	281,303	-	-	-	-
TOTAL REVENUE	581,303	220,000	231,252	217,537	297,550
NON-EXPENDITURES	-	-	500,000	-	-
DEBT SERVICE PRINCIPAL	230,000	245,000	255,000	-	280,000
DEBT SERVICE INTEREST/COSTS	51,303	42,111	35,388	12,696	17,550
TOTAL EXPENDITURE	281,303	287,111	790,388	12,696	297,550
Net Surplus/(Deficit)	300,000	(67,111)	(559,135)	204,841	-
ESTIMATED ENDING RESERVES	854,641	787,530	228,395	228,395	228,395

227 - 2016 PFD Refunding Bonds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000
OPERATING					
MISCELLANEOUS REVENUE	221,250	183,650	142,850	36,733	135,700
NON REVENUES	940,000	1,020,000	1,145,000	-	95,000
OTHER FINANCING SOURCES	-	-	-	3,456,694	1,057,050
TOTAL REVENUE	1,161,250	1,203,650	1,287,850	3,493,428	1,287,750
NON-EXPENDITURES	-	-	-	-	-
DEBT SERVICE PRINCIPAL	940,000	1,020,000	1,145,000	3,257,915	535,000
DEBT SERVICE INTEREST/COSTS	221,250	183,650	142,850	235,513	752,750
TOTAL EXPENDITURE	1,161,250	1,203,650	1,287,850	3,493,428	1,287,750
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000

235 - Governmental Debt Service	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	-	-	-	-	-
OPERATING					
OTHER FINANCING SOURCES	457,727	455,839	345,869	10,184	345,469
TOTAL REVENUE	457,727	455,839	345,869	10,184	345,469
NON-EXPENDITURES	-	-	-	-	-
DEBT SERVICE PRINCIPAL	392,287	402,532	310,000	-	335,000
DEBT SERVICE INTEREST/COSTS	65,440	53,307	35,869	10,184	10,469
TOTAL EXPENDITURE	457,727	455,839	345,869	10,184	345,469
Net Surplus/(Deficit)	-	-	-	-	-
ESTIMATED ENDING RESERVES	-	-	-	-	-

Fund Budgets

LID Guaranty Fund

245 - LID Guaranty Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	79,806	81,260	83,268	83,268	83,268
OPERATING					
MISCELLANEOUS REVENUE	1,455	2,008	-	-	-
TOTAL REVENUE	1,455	2,008	-	-	-
Net Surplus/(Deficit)	1,455	2,008	-	-	-
ESTIMATED ENDING RESERVES	81,260	83,268	83,268	83,268	83,268

Construction Funds

What-Comm Construction Fund

301 - What-Comm Facility	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE		-	909,975	(66,532)	1
OPERATING					
MISCELLANEOUS REVENUE		16,815	-	245,170	-
OTHER FINANCING SOURCES		-	-	14,945,778	-
TOTAL REVENUE		16,815	-	15,190,948	-
DEBT SERVICE INTEREST/COSTS		-	-	140,157	-
TOTAL EXPENDITURE		-	-	140,157	-
CAPITAL					
OTHER FINANCING SOURCES		1,500,000	-	-	-
TOTAL REVENUE		1,500,000	-	-	-
SALARIES AND WAGES		542	14,983	21,032	-
PERSONNEL BENEFITS		232	5,908	7,806	-
SUPPLIES		-	-	138	-
OTHER SERVICES AND CHARGES		-	941,690	332,731	-
CAPITAL OUTLAYS		606,066	13,926	2,561,513	-
TOTAL EXPENDITURE		606,841	976,507	2,923,220	-
Net Surplus/(Deficit)		909,975	(976,507)	12,267,728	-
ESTIMATED ENDING RESERVES		909,975	(66,532)	1	1

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 by fall 2027.

Fund Budgets

Library Renovation Construction Fund

302 - Library Renovation	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE			-	173,859	-
OPERATING					
MISCELLANEOUS REVENUE			-	62,563	-
TOTAL REVENUE			-	62,563	-
CAPITAL					
INTERGOVERNMENTAL REVENUE			-	-	850,000
MISCELLANEOUS REVENUE			-	1,000,000	-
OTHER FINANCING SOURCES			237,330	2,000,000	-
TOTAL REVENUE			237,330	3,000,000	850,000
 SALARIES AND WAGES			15,552	27,433	-
PERSONNEL BENEFITS			5,998	11,859	-
SUPPLIES			-	145	-
OTHER SERVICES AND CHARGES			41,921	599,175	850,000
TOTAL EXPENDITURE			63,471	638,612	850,000
 Net Surplus/(Deficit)			173,859	2,423,952	-
 ESTIMATED ENDING RESERVES			173,859	-	-

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, some exterior finishes, and updating furnishing 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	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE					-
CAPITAL					
MISCELLANEOUS REVENUE					500,000
OTHER FINANCING SOURCES					2,000,000
TOTAL REVENUE					2,500,000
CAPITAL OUTLAYS					2,500,000
TOTAL EXPENDITURE					2,500,000
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, using PIF, REET, and other local funding sources. Construction of the skate park is expected to begin in 2027. For more details, see the 6-year capital facilities plan in the [2027 Capital Budget and 2028-2032 Capital Facilities Plan](#).

Waterfront Construction Fund

371 - Waterfront Construction #1	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	10,922,109	12,198,703	13,580,363	14,668,309	15,703,962
OPERATING					
TAXES	1,071,315	1,073,464	1,087,946	512,685	1,095,642
MISCELLANEOUS REVENUE	205,280	308,195	-	-	-
TOTAL REVENUE	1,276,595	1,381,659	1,087,946	512,685	1,095,642
Net Surplus/(Deficit)	1,276,595	1,381,659	1,087,946	512,685	1,095,642
ESTIMATED ENDING RESERVES	12,198,703	13,580,363	14,668,309	15,703,962	16,799,604

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 Fund excluded)	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	22,811,109	27,113,301	33,062,707	36,561,711	26,088,018
OPERATING					
CHARGES FOR GOODS AND SRVS.	27,399,356	29,265,303	30,886,781	23,843,040	34,890,500
FINES AND PENALTIES	89,411	78,749	78,733	55,848	63,000
MISCELLANEOUS REVENUE	944,526	1,389,816	1,628,119	1,408,377	1,895,000
TOTAL REVENUE	28,433,293	30,733,869	32,593,633	25,307,266	36,848,500
NON-EXPENDITURES	306,987	555,969	750,691	559,384	746,949
SALARIES AND WAGES	3,308,878	3,623,399	4,045,409	3,088,588	5,243,378
PERSONNEL BENEFITS	1,586,158	1,541,715	1,594,397	1,329,026	2,506,278
SUPPLIES	2,078,033	2,182,564	2,485,549	1,692,800	2,909,400
OTHER SERVICES AND CHARGES	12,925,969	14,062,971	14,770,363	9,363,366	17,294,048
CAPITAL OUTLAYS	49,001	264,671	363,960	-	-
DEBT SERVICE PRINCIPAL	1,519,807	1,540,807	1,141,807	1,151,807	714,807
DEBT SERVICE INTEREST/COSTS	167,222	144,499	146,734	174,211	83,096
TOTAL EXPENDITURE	21,942,055	23,916,595	25,298,910	17,359,181	29,497,957
CAPITAL					
SALARIES AND WAGES	66,303	50,971	77,783	69,762	-
PERSONNEL BENEFITS	30,411	23,494	31,436	30,908	-
OTHER SERVICES AND CHARGES	291,471	72,861	933,798	1,443,135	13,228,000
CAPITAL OUTLAYS	1,800,862	720,541	2,752,702	833,395	6,000,000
TOTAL EXPENDITURE	2,189,047	867,868	3,795,719	2,377,199	19,228,000
Net Surplus/(Deficit)	4,302,191	5,949,407	3,499,004	5,570,885	(11,877,457)
ESTIMATED ENDING RESERVES	27,113,301	33,062,707	36,561,711	26,088,018	14,210,561

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

Watershed Sub-fund

A sub-fund of the Water fund.

411 - Watershed Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	20,001,188	20,992,131	23,025,425	16,202,498	10,107,397
OPERATING					
CHARGES FOR GOODS AND SRVS.	7,031,344	7,494,243	7,899,784	5,536,430	7,580,000
MISCELLANEOUS REVENUE	621	101	-	145	-
TOTAL REVENUE	7,031,965	7,494,344	7,899,784	5,536,575	7,580,000
NON-EXPENDITURES	-	-	543,620	-	-
SALARIES AND WAGES	128,566	148,815	299,526	297,826	694,751
PERSONNEL BENEFITS	62,895	71,463	135,684	168,108	391,366
SUPPLIES	27,509	25,858	54,721	63,128	54,000
OTHER SERVICES AND CHARGES	1,509,897	1,801,806	1,930,957	1,289,098	2,810,065
CAPITAL OUTLAYS	-	-	-	58,073	-
TOTAL EXPENDITURE	1,728,868	2,047,942	2,964,507	1,876,233	3,950,182
CAPITAL					
MISCELLANEOUS REVENUE	67	1,492	-	-	-
TOTAL REVENUE	67	1,492	-	-	-
OTHER SERVICES AND CHARGES	121,160	85,496	115,867	42,327	-
CAPITAL OUTLAYS	4,191,061	3,329,104	11,642,338	3,677,426	3,000,000
TOTAL EXPENDITURE	4,312,221	3,414,600	11,758,205	3,719,753	3,000,000
Net Surplus/(Deficit)	990,943	2,033,294	(6,822,927)	(59,410)	629,818
ESTIMATED ENDING RESERVES	20,992,131	23,025,425	16,202,498	10,107,397	10,737,215

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

Fund Budgets

Wastewater Fund

420 - Wastewater Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	54,575,602	51,396,145	37,283,101	24,725,572	2,243,962
OPERATING					
INTERGOVERNMENTAL REVENUE	2,411	125,435	8,221	-	-
CHARGES FOR GOODS AND SRVS.	30,382,372	33,105,454	34,726,605	27,811,943	44,045,900
FINES AND PENALTIES	98,134	86,433	86,414	61,297	77,000
MISCELLANEOUS REVENUE	1,057,343	1,211,054	888,021	561,928	800,000
OTHER FINANCING SOURCES	-	-	-	-	40,000,000
TOTAL REVENUE	31,540,261	34,528,376	35,709,260	28,435,168	84,922,900
NON-EXPENDITURES	305,185	554,167	749,696	559,384	746,949
SALARIES AND WAGES	3,928,985	4,209,335	4,461,147	3,453,251	5,752,958
PERSONNEL BENEFITS	1,821,225	1,777,071	1,743,033	1,427,295	2,603,669
SUPPLIES	2,305,906	2,260,628	2,712,843	1,994,540	3,450,720
OTHER SERVICES AND CHARGES	13,554,319	19,011,931	17,173,740	11,844,428	18,830,103
CAPITAL OUTLAYS	58,154	234,249	428,064	-	-
DEBT SERVICE PRINCIPAL	735,373	745,681	1,185,993	1,170,490	1,746,632
DEBT SERVICE INTEREST/COSTS	1,829,941	1,813,500	1,787,221	1,316,331	1,689,713
TOTAL EXPENDITURE	24,539,088	30,606,562	30,241,736	21,765,720	34,820,743
CAPITAL					
SALARIES AND WAGES	176,822	303,901	387,790	242,425	-
PERSONNEL BENEFITS	76,184	113,802	137,305	100,391	-
SUPPLIES	-	-	1,338	-	-
OTHER SERVICES AND CHARGES	238,977	488,838	1,737,585	958,367	18,150,000
CAPITAL OUTLAYS	9,688,647	17,128,318	15,761,036	7,851,537	12,900,000
TOTAL EXPENDITURE	10,180,630	18,034,858	18,025,054	9,152,720	31,050,000
Net Surplus/(Deficit)	(3,179,457)	(14,113,044)	(12,557,529)	(2,483,272)	19,052,157
ESTIMATED ENDING RESERVES	51,396,145	37,283,101	24,725,572	2,243,962	21,296,119

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	11,439,444	8,351,162	8,702,991	5,938,539	2,123,792
OPERATING					
LICENSES AND PERMITS	127,276	202,999	215,907	126,677	150,000
INTERGOVERNMENTAL REVENUE	1,189,360	162,659	164,596	-	100,000
CHARGES FOR GOODS AND SRVS.	12,440,402	12,757,756	13,142,092	9,331,602	13,560,000
FINES AND PENALTIES	30,525	26,886	26,880	19,067	21,000
MISCELLANEOUS REVENUE	194,859	217,669	189,456	122,832	180,000
OTHER FINANCING SOURCES	-	-	141,855	-	-
TOTAL REVENUE	13,982,422	13,367,969	13,880,787	9,600,178	14,011,000
NON-EXPENDITURES	301,096	550,078	747,439	559,384	746,949
SALARIES AND WAGES	1,994,250	2,393,624	2,896,975	2,275,363	3,775,450
PERSONNEL BENEFITS	1,027,484	1,157,425	1,285,547	1,097,361	2,008,364
SUPPLIES	495,052	645,587	476,546	281,915	521,100
OTHER SERVICES AND CHARGES	5,963,129	7,011,670	8,426,954	4,804,619	8,079,258
CAPITAL OUTLAYS	24,394	22,948	59,179	2,500	-
DEBT SERVICE PRINCIPAL	295,187	153,270	157,102	91,881	165,060
DEBT SERVICE INTEREST/COSTS	80,567	58,998	60,640	69,867	46,903
TOTAL EXPENDITURE	10,181,158	11,993,599	14,110,381	9,182,889	15,343,084
CAPITAL					
INTERGOVERNMENTAL REVENUE	361,619	1,890,881	5,262,951	413,457	1,064,527
MISCELLANEOUS REVENUE	-	-	-	340	-
OTHER FINANCING SOURCES	-	-	401,765	-	-
TOTAL REVENUE	361,619	1,890,881	5,664,716	413,797	1,064,527
SALARIES AND WAGES	128,259	117,650	218,284	138,308	-
PERSONNEL BENEFITS	58,520	47,516	80,358	38,685	-
SUPPLIES	38,372	1,184	-	8,510	-
OTHER SERVICES AND CHARGES	5,272,782	2,536,223	7,096,422	1,684,382	1,700,000
CAPITAL OUTLAYS	1,753,232	210,849	804,511	54,166	-
TOTAL EXPENDITURE	7,251,166	2,913,422	8,199,574	1,924,051	1,700,000
Net Surplus/(Deficit)	(3,088,282)	351,829	(2,764,452)	(1,092,965)	(1,967,557)
ESTIMATED ENDING RESERVES	8,351,162	8,702,991	5,938,539	2,123,792	156,235

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	145,588	172,514	169,515	125,553	27,585
OPERATING					
CHARGES FOR GOODS AND SRVS.	508,250	438,555	435,088	278,506	422,000
FINES AND PENALTIES	16	17	2,722	3	-
MISCELLANEOUS REVENUE	9,053	12,450	11,258	3,535	10,000
OTHER FINANCING SOURCES	44,000	44,000	44,000	33,000	194,000
TOTAL REVENUE	561,319	495,023	493,068	315,044	626,000
 SALARIES AND WAGES	 171,164	 171,140	 185,119	 138,875	 226,331
PERSONNEL BENEFITS	80,812	74,799	77,867	63,837	118,479
SUPPLIES	117,456	59,807	63,802	35,432	63,146
OTHER SERVICES AND CHARGES	164,960	192,275	210,243	143,273	234,917
TOTAL EXPENDITURE	534,393	498,021	537,031	381,416	642,873
 CAPITAL					
OTHER SERVICES AND CHARGES	-	-	257,057	3,226	-
TOTAL EXPENDITURE	-	-	257,057	3,226	-
 Net Surplus/(Deficit)	26,926	(2,998)	(43,962)	(66,372)	(16,873)
 ESTIMATED ENDING RESERVES	172,514	169,515	125,553	27,585	10,712

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	420,956	408,918	251,813	267,491	246,811
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,225,079	2,389,758	2,451,737	2,156,584	2,450,000
MISCELLANEOUS REVENUE	13,157	17,245	14,616	116,654	16,000
TOTAL REVENUE	2,238,237	2,407,003	2,466,353	2,273,238	2,466,000
NON-EXPENDITURES	-	-	-	-	-
SALARIES AND WAGES	18,305	21,002	19,080	14,974	23,161
PERSONNEL BENEFITS	7,757	8,421	6,920	5,760	10,419
SUPPLIES	234,653	243,925	230,432	240,082	165,000
OTHER SERVICES AND CHARGES	1,782,149	2,051,019	2,042,010	1,414,840	1,916,775
TOTAL EXPENDITURE	2,042,864	2,324,368	2,298,442	1,675,656	2,115,355
CAPITAL					
SALARIES AND WAGES	11,554	36,751	32,234	8,730	-
PERSONNEL BENEFITS	5,765	15,385	13,365	3,793	-
SUPPLIES	12,615	8,496	-	-	-
OTHER SERVICES AND CHARGES	177,477	179,108	106,634	8,489	300,000
TOTAL EXPENDITURE	207,411	239,741	152,233	21,012	300,000
Net Surplus/(Deficit)	(12,038)	(157,105)	15,678	576,570	50,645
ESTIMATED ENDING RESERVES	408,918	251,813	267,491	246,811	297,456

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	626,423	934,513	1,245,956	1,325,976	69,335
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,626,719	2,793,366	3,013,084	2,373,685	3,490,000
FINES AND PENALTIES	211,522	575,563	633,040	415,577	700,000
MISCELLANEOUS REVENUE	226,402	280,320	274,641	207,246	282,000
TOTAL REVENUE	3,064,644	3,649,249	3,920,764	2,996,508	4,472,000
NON-EXPENDITURES	19,888	19,888	10,978	-	-
SALARIES AND WAGES	538,262	496,989	626,151	503,097	837,370
PERSONNEL BENEFITS	214,718	268,723	289,907	263,372	469,423
SUPPLIES	130,529	259,372	25,200	55,775	167,500
OTHER SERVICES AND CHARGES	1,853,156	2,292,834	2,888,509	2,240,519	3,064,602
TOTAL EXPENDITURE	2,756,553	3,337,807	3,840,745	3,062,762	4,538,895
Net Surplus/(Deficit)	308,091	311,443	80,020	(66,255)	(66,895)
ESTIMATED ENDING RESERVES	934,513	1,245,956	1,325,976	69,335	2,440

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	579,593	(475,415)	(693,006)	(1,231,748)	556,715
OPERATING					
TAXES	1,168,994	1,140,214	1,146,830	778,754	1,250,000
CHARGES FOR GOODS AND SRVS.	12,278,528	13,110,783	13,713,881	10,547,275	14,654,765
MISCELLANEOUS REVENUE	(25,613)	(5,403)	(16,732)	(36,427)	-
OTHER GAINS/LOSSES	-	-	-	548,603	-
TOTAL REVENUE	13,421,908	14,245,593	14,843,980	11,838,204	15,904,765
 SALARIES AND WAGES	 8,153,613	 8,495,931	 8,785,851	 5,933,379	 9,205,331
PERSONNEL BENEFITS	2,303,389	2,223,209	2,356,247	1,830,369	3,128,327
SUPPLIES	599,938	550,043	529,874	247,238	419,900
OTHER SERVICES AND CHARGES	2,911,608	2,681,404	3,197,932	2,305,168	3,603,737
DEBT SERVICE PRINCIPAL	494,612	497,972	507,415	-	-
DEBT SERVICE INTEREST/COSTS	13,756	14,625	5,403	-	-
TOTAL EXPENDITURE	14,476,916	14,463,184	15,382,722	10,316,153	16,357,296
 Net Surplus/(Deficit)	 (1,055,008)	 (217,591)	 (538,742)	 1,522,051	 (452,531)
 ESTIMATED ENDING RESERVES	 (475,415)	 (693,006)	 (1,231,748)	 556,715	 104,184

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	7,876,189	7,103,199	6,494,710	5,527,779	2,640,536
OPERATING					
LICENSES AND PERMITS	1,850,985	2,087,229	2,517,225	1,497,563	2,097,000
CHARGES FOR GOODS AND	1,650,917	2,508,230	2,115,610	1,303,042	2,344,566
FINES AND PENALTIES	39,605	18,805	34,400	17,235	30,000
MISCELLANEOUS REVENUE	135,258	168,547	159,594	116,697	164,000
TOTAL REVENUE	3,676,765	4,782,811	4,826,828	2,934,536	4,635,566
 NON-EXPENDITURES	 10,273	 10,273	 5,671	 -	 -
SALARIES AND WAGES	2,466,017	2,999,940	3,340,148	2,272,447	3,683,975
PERSONNEL BENEFITS	1,085,139	1,209,154	1,262,658	952,975	1,735,565
SUPPLIES	36,415	19,174	32,127	5,894	53,760
OTHER SERVICES AND CHARGES	851,910	1,152,759	1,153,154	836,188	1,304,452
TOTAL EXPENDITURE	4,449,755	5,391,300	5,793,759	4,067,503	6,777,752
 Net Surplus/(Deficit)	 (772,990)	 (608,489)	 (966,931)	 (1,132,967)	 (2,142,187)
 ESTIMATED ENDING RESERVES	 7,103,199	 6,494,710	 5,527,779	 2,640,536	 498,349

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	7,245,712	6,608,320	4,081,221	7,363,059	1,008,510
OPERATING					
INTERGOVERNMENTAL REVENUE	-	-	251,394	-	-
CHARGES FOR GOODS AND SRVS.	6,622,853	8,003,862	10,156,508	5,221,306	11,066,440
MISCELLANEOUS REVENUE	159,177	216,548	40,427	51,760	10,000
GAINS LOSSES AND CAPITAL	414,666	358,484	191,372	149,233	50,000
TOTAL REVENUE	7,196,696	8,578,893	10,639,701	5,422,299	11,126,440
NON-EXPENDITURES	21,455	21,455	11,843	-	-
SALARIES AND WAGES	759,393	1,090,902	1,017,343	679,689	1,142,257
PERSONNEL BENEFITS	304,555	372,194	363,449	283,430	514,814
SUPPLIES	802,964	1,055,203	926,778	562,051	1,022,900
OTHER SERVICES AND CHARGES	1,342,011	1,432,293	1,161,540	952,331	1,677,845
CAPITAL OUTLAYS	4,602,416	7,056,214	3,828,688	1,993,747	7,705,500
TOTAL EXPENDITURE	7,832,794	11,028,261	7,309,642	4,471,248	12,063,315
CAPITAL					
SALARIES AND WAGES	809	822	3,005	10,359	-
PERSONNEL BENEFITS	351	362	1,260	4,499	-
OTHER SERVICES AND CHARGES	135	76,547	43,956	14,219	-
CAPITAL OUTLAYS	-	-	-	983,608	-
TOTAL EXPENDITURE	1,295	77,731	48,221	1,012,685	-
Net Surplus/(Deficit)	(637,392)	(2,527,099)	3,281,838	(61,633)	(936,875)
ESTIMATED ENDING RESERVES	6,608,320	4,081,221	7,363,059	1,008,510	71,635

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 Sub-fund

511 - Radio Communications	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	1,880,056	2,339,035	2,486,512	3,005,790	2,525,491
OPERATING					
TAXES	1,052,968	999,674	-	-	-
CHARGES FOR GOODS AND SRVS.	599,610	441,036	2,092,671	1,656,010	2,175,750
MISCELLANEOUS REVENUE	100,886	132,162	75,662	65,491	53,000
TOTAL REVENUE	1,753,464	1,572,872	2,168,333	1,721,500	2,228,750
 NON-EXPENDITURES	 7,785	 7,785	 4,297	 -	 -
SALARIES AND WAGES	337,836	331,922	462,218	349,985	548,260
PERSONNEL BENEFITS	193,935	213,005	206,273	159,598	277,775
SUPPLIES	146,805	452,624	541,794	489,187	469,950
OTHER SERVICES AND CHARGES	608,123	420,060	434,473	343,516	592,482
TOTAL EXPENDITURE	1,294,484	1,425,396	1,649,055	1,342,286	1,888,468
 Net Surplus/(Deficit)	 458,979	 147,477	 519,278	 379,214	 340,282
 ESTIMATED ENDING RESERVES	 2,339,035	 2,486,512	 3,005,790	 2,525,491	 2,865,773

Radio Communications Fund: A sub-fund of the Fleet Fund, it is funded by users.

Facilities Administration Fund

530 - Facilities Administration	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	5,701,435	2,473,658	16,801,409	(168,261)	882,070
OPERATING					
INTERGOVERNMENTAL REVENUE	220,253	220,613	218,645	-	-
CHARGES FOR GOODS AND SRVS.	6,752,191	7,084,573	7,967,192	6,846,795	8,840,000
FINES AND PENALTIES	-	-	-	521	-
MISCELLANEOUS REVENUE	162,087	421,518	340,076	76,853	105,000
GAINS LOSSES AND CAPITAL	-	-	-	1,538	-
OTHER FINANCING SOURCES	1,358,373	26,636,760	9,203,021	2,237,534	2,987,796
TOTAL REVENUE	8,492,903	34,363,464	17,728,934	9,163,241	11,932,796
NON-EXPENDITURES	3,515	3,515	1,940	-	-
SALARIES AND WAGES	1,789,242	2,098,204	2,312,323	1,813,208	3,123,397
PERSONNEL BENEFITS	959,839	1,055,917	1,127,614	997,423	1,859,226
SUPPLIES	1,921,699	1,968,605	2,582,590	1,261,253	638,500
OTHER SERVICES AND CHARGES	3,170,271	3,442,874	2,725,909	1,672,332	3,312,289
CAPITAL OUTLAYS	-	-	10,699	-	-
DEBT SERVICE PRINCIPAL	640,000	1,010,000	7,535,000	-	1,585,000
DEBT SERVICE INTEREST/COSTS	888,013	1,777,999	1,853,996	1,117,233	1,402,796
TOTAL EXPENDITURE	9,372,581	11,357,115	18,150,071	6,861,448	11,921,208
SALARIES AND WAGES	61,058	127,445	79,065	1,574	-
PERSONNEL BENEFITS	25,694	40,947	32,215	627	-
SUPPLIES	807,010	98,036	1,134,580	84,581	-
OTHER SERVICES AND CHARGES	526,273	981,061	1,218,725	97,212	-
CAPITAL OUTLAYS	928,065	7,431,109	14,083,948	300,645	-
TOTAL EXPENDITURE	2,348,099	8,678,598	16,548,533	484,638	-
Net Surplus/(Deficit)	(3,227,777)	14,327,750	(16,969,670)	1,817,155	11,588
ESTIMATED ENDING RESERVES	2,473,658	16,801,409	(168,261)	882,070	893,658

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 Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	260,861	187,743	126,775	32,297	147,972
OPERATING					
CHARGES FOR GOODS AND SRVS.	508,546	575,190	663,440	431,757	752,564
MISCELLANEOUS REVENUE	4,170	3,275	1,957	208	1,500
TOTAL REVENUE	512,716	578,465	665,397	431,965	754,064
 SALARIES AND WAGES	 171,424	 269,423	 285,171	 175,126	 228,684
PERSONNEL BENEFITS	73,963	108,479	105,548	70,786	101,576
SUPPLIES	2,198	3,137	-	-	2,500
OTHER SERVICES AND CHARGES	338,249	258,395	369,156	161,424	343,978
TOTAL EXPENDITURE	585,834	639,433	759,875	407,336	676,738
 Net Surplus/(Deficit)	 (73,118)	 (60,968)	 (94,478)	 24,629	 77,326
 ESTIMATED ENDING RESERVES	 187,743	 126,775	 32,297	 147,972	 225,298

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	2,086,507	2,366,261	2,106,281	2,976,826	2,619,519
OPERATING					
INTERGOVERNMENTAL REVENUE	-	-	-	-	-
CHARGES FOR GOODS AND SRVS.	3,163,101	3,425,057	5,513,909	4,406,648	5,261,241
MISCELLANEOUS REVENUE	44,240	58,481	-	-	-
OTHER FINANCING SOURCES	-	-	500,000	-	-
TOTAL REVENUE	3,207,341	3,483,537	6,013,909	4,406,648	5,261,241
 SALARIES AND WAGES	 -	 -	 -	 -	 46,833
SUPPLIES	1,198,601	574,516	652,294	380,363	665,700
OTHER SERVICES AND CHARGES	1,728,986	2,881,825	2,496,117	2,088,875	2,863,426
TOTAL EXPENDITURE	2,927,587	3,456,341	3,148,411	2,469,238	3,575,959
 SALARIES AND WAGES	 -	 2,554	 265,156	 328,067	 -
PERSONNEL BENEFITS	-	932	92,894	128,866	-
SUPPLIES	-	159,735	558,889	136,954	450,000
OTHER SERVICES AND CHARGES	-	32,860	1,078,014	960,129	1,015,000
CAPITAL OUTLAYS	-	91,096	-	143,659	60,000
TOTAL EXPENDITURE	-	287,176	1,994,953	1,697,674	1,525,000
 Net Surplus/(Deficit)	 279,753	 (259,980)	 870,545	 239,736	 160,282
 ESTIMATED ENDING RESERVES	 2,366,261	 2,106,281	 2,976,826	 2,619,519	 2,779,801

Computer Infrastructure Replacement: This internal service fund collects user fees to pay for computer and technology replacements. In prior budgets these were 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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	149,760	832,615	913,811	413,812	118,986
OPERATING					
CHARGES FOR GOODS AND SRVS.	4,836,174	4,837,311	5,461,486	3,489,534	6,656,791
MISCELLANEOUS REVENUE	11,113	27,196	1,733	-	-
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	4,847,287	4,864,507	5,463,219	3,489,534	6,656,791
NON-EXPENDITURES	4,549	4,549	502,511	-	-
SALARIES AND WAGES	2,432,935	2,806,135	3,286,153	2,369,904	3,784,123
PERSONNEL BENEFITS	995,501	1,076,020	1,173,411	950,781	1,666,637
SUPPLIES	24,156	55,309	17,815	14,214	15,518
OTHER SERVICES AND CHARGES	707,290	841,298	983,329	773,574	1,285,120
TOTAL EXPENDITURE	4,164,432	4,783,311	5,963,218	4,108,473	6,751,398
Net Surplus/(Deficit)	682,855	81,196	(499,999)	(618,939)	(94,607)
ESTIMATED ENDING RESERVES	832,615	913,811	413,812	118,986	24,379

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	3,157,227	2,675,097	4,192,255	3,402,777	3,779,315
OPERATING					
CHARGES FOR GOODS AND SRVS.	2,416,853	3,947,790	2,680,421	2,654,175	3,697,000
MISCELLANEOUS REVENUE	53,520	96,670	122,656	103,519	140,000
TOTAL REVENUE	2,470,373	4,044,461	2,803,077	2,757,694	3,837,000
SALARIES AND WAGES	173,123	188,585	202,005	140,943	215,779
PERSONNEL BENEFITS	75,533	70,176	65,934	51,108	86,020
SUPPLIES	1,774	1,711	3,392	654	3,247
OTHER SERVICES AND CHARGES	2,702,074	2,266,831	3,321,223	1,329,862	3,355,763
TOTAL EXPENDITURE	2,952,504	2,527,303	3,592,554	1,522,566	3,660,808
Net Surplus/(Deficit)	(482,131)	1,517,158	(789,478)	1,235,127	176,192
ESTIMATED ENDING RESERVES	2,675,097	4,192,255	3,402,777	3,779,315	3,955,507

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	561,290	714,709	792,295	766,507	924,008
OPERATING					
CHARGES FOR GOODS AND SRVS.	178,664	200,252	213,702	237,434	350,000
MISCELLANEOUS REVENUE	12,195	19,475	-	-	-
TOTAL REVENUE	190,859	219,727	213,702	237,434	350,000
SALARIES AND WAGES	6,442	7,056	16,739	7,352	20,316
PERSONNEL BENEFITS	27,431	131,520	218,389	104,542	169,203
OTHER SERVICES AND CHARGES	3,566	3,566	4,361	2,516	5,850
TOTAL EXPENDITURE	37,440	142,142	239,490	114,410	195,368
Net Surplus/(Deficit)	153,420	77,585	(25,788)	123,024	154,632
ESTIMATED ENDING RESERVES	714,709	792,295	766,507	924,008	1,078,640
562 - Workers Comp Self-Insurance	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	736,096	221,170	(116,546)	(86,713)	249,963
OPERATING					
CHARGES FOR GOODS AND SRVS.	616,025	1,137,623	1,835,996	1,694,226	3,000,000
MISCELLANEOUS REVENUE	664,137	578	(592)	2,670	-
NON REVENUES	-	180,000	70,000	-	-
TOTAL REVENUE	1,280,162	1,318,201	1,905,404	1,696,896	3,000,000
NON-EXPENDITURES	-	-	-	-	-
SALARIES AND WAGES	58,016	146,156	85,240	89,567	161,320
PERSONNEL BENEFITS	28,570	64,681	31,154	39,406	74,929
SUPPLIES	8,573	104	635	-	2,147
OTHER SERVICES AND CHARGES	1,699,929	1,444,977	1,696,524	995,109	1,858,457
DEBT SERVICE PRINCIPAL	-	-	58,710	62,047	84,574
DEBT SERVICE INTEREST/COSTS	-	-	3,309	2,672	2,149
TOTAL EXPENDITURE	1,795,088	1,655,917	1,875,572	1,188,801	2,183,576
Net Surplus/(Deficit)	(514,925)	(337,716)	29,833	508,095	816,424
ESTIMATED ENDING RESERVES	221,170	(116,546)	(86,713)	249,963	1,066,387

565 - Health Benefits	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	4,635,631	7,137,974	5,486,345	1,346,666	1,633,940
OPERATING					
CHARGES FOR GOODS AND SRVS.	18,956,058	20,066,943	19,786,662	18,942,252	32,408,000
MISCELLANEOUS REVENUE	128,084	212,543	98,652	32,581	50,000
TOTAL REVENUE	19,084,142	20,279,487	19,885,314	18,974,833	32,458,000
NON-EXPENDITURES	7,785	7,785	4,297	-	-
SALARIES AND WAGES	1,058,412	1,156,835	1,252,474	849,871	1,417,761
PERSONNEL BENEFITS	146,102	143,808	146,582	114,078	235,299
SUPPLIES	37,551	25,333	18,684	13,590	45,075
OTHER SERVICES AND CHARGES	15,331,950	20,597,355	22,602,955	17,823,507	28,627,632
TOTAL EXPENDITURE	16,581,799	21,931,115	24,024,993	18,801,045	30,325,767
Net Surplus/(Deficit)	2,502,343	(1,651,629)	(4,139,679)	173,788	2,132,233
ESTIMATED ENDING RESERVES	7,137,974	5,486,345	1,346,666	1,633,940	3,766,173

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	1,712,913	1,716,861	1,735,178	1,733,885	1,080,641
OPERATING					
LICENSES AND PERMITS	68,547	128,878	113,119	116,272	100,000
CHARGES FOR GOODS AND SRVS.	9,595,434	10,219,063	10,615,168	6,578,499	14,330,000
MISCELLANEOUS REVENUE	23,854	32,445	212	778	-
TOTAL REVENUE	9,687,836	10,380,385	10,728,500	6,695,549	14,430,000
 NON-EXPENDITURES	 48,652	 48,652	 26,856	 -	 -
SALARIES AND WAGES	4,831,940	5,491,945	5,378,860	3,575,527	7,121,335
PERSONNEL BENEFITS	2,207,840	2,250,300	2,066,872	1,528,153	3,377,928
SUPPLIES	149,779	136,359	98,816	60,676	137,700
OTHER SERVICES AND CHARGES	2,419,193	2,434,812	3,158,389	2,728,359	3,812,705
CAPITAL OUTLAYS	26,485	-	-	-	-
TOTAL EXPENDITURE	9,683,888	10,362,069	10,729,792	7,892,715	14,449,668
 Net Surplus/(Deficit)	 3,948	 18,316	 (1,293)	 (1,197,167)	 (19,668)
 ESTIMATED ENDING RESERVES	 1,716,861	 1,735,178	 1,733,885	 1,080,641	 1,060,973

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](#).

Central Service Fund

580 - Central Services	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE					-
OPERATING					
CHARGES FOR GOODS AND SRVS.					10,277,758
TOTAL REVENUE					10,277,758
SALARIES AND WAGES					5,855,660
PERSONNEL BENEFITS					2,641,899
SUPPLIES					38,343
OTHER SERVICES AND CHARGES					1,741,856
TOTAL EXPENDITURE					10,277,758
Net Surplus/(Deficit)					-
ESTIMATED ENDING RESERVES					-

Central Services Fund: This internal service fund tracks and distributes central services costs from [Finance](#), [Human Resources](#), and [Legal Department](#), which were relocated from the General Fund in 2027, as well as a newly formed [Communication](#) department. These funds are managed by the respective departments.

Fund Budgets

Permanent Funds

Greenways Maintenance Endowment Fund

701 - Greenways Maintenance	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	5,073,118	5,468,602	5,911,047	6,383,245	6,589,278
OPERATING					
MISCELLANEOUS REVENUE	102,231	148,646	172,858	155,204	200,000
NON REVENUES	293,254	293,799	299,340	75,755	-
TOTAL REVENUE	395,484	442,445	472,198	230,959	200,000
Net Surplus/(Deficit)	395,484	442,445	472,198	230,959	200,000
ESTIMATED ENDING RESERVES	5,468,602	5,911,047	6,383,245	6,589,278	6,789,278

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	3,929,826	4,160,420	4,421,485	4,702,320	4,962,523
OPERATING					
MISCELLANEOUS REVENUE	92,341	118,252	133,311	116,606	152,785
NON REVENUES	138,252	142,813	147,524	114,293	157,418
TOTAL REVENUE	230,594	261,065	280,835	230,899	310,203
Net Surplus/(Deficit)	230,594	261,065	280,835	230,899	310,203
ESTIMATED ENDING RESERVES	4,160,420	4,421,485	4,702,320	4,962,523	5,272,726

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](#).

Public Facilities District Fund

965 - Public Facilities District	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	1,971,038	2,155,512	2,221,361	2,199,354	2,019,212
OPERATING					
TAXES	2,298,180	2,232,617	2,258,106	1,553,830	2,400,000
MISCELLANEOUS REVENUE	63,150	90,482	99,874	77,797	101,400
TOTAL REVENUE	2,361,329	2,323,099	2,357,981	1,631,627	2,501,400
 SALARIES AND WAGES	-	-	-	7,171	-
PERSONNEL BENEFITS	-	-	-	2,518	-
OTHER SERVICES AND CHARGES	47,775	54,899	70,002	30,683	190,143
DEBT SERVICE PRINCIPAL	1,775,854	1,922,959	2,115,214	834,326	252,418
DEBT SERVICE INTEREST/COSTS	353,225	279,393	194,771	92,451	138,239
TOTAL EXPENDITURE	2,176,855	2,257,251	2,379,987	967,149	580,801
 CAPITAL					
SALARIES AND WAGES	-	-	-	1,336	-
PERSONNEL BENEFITS	-	-	-	607	-
OTHER SERVICES AND CHARGES	-	-	-	-	1,000,000
CAPITAL OUTLAYS	-	-	-	17,598	-
TOTAL EXPENDITURE	-	-	-	19,541	1,000,000
 Net Surplus/(Deficit)	184,475	65,849	(22,007)	644,937	920,599
 ESTIMATED ENDING RESERVES	2,155,512	2,221,361	2,199,354	2,019,212	2,939,811

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.

Fund Budgets

Citywide Total - All Funds

	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
BEGINNING RESERVE	365,592,699	360,575,675	352,546,432	299,352,494	177,209,790
OPERATING					
TAXES	136,960,295	141,519,901	150,872,827	102,356,617	164,126,806
LICENSES AND PERMITS	3,080,180	3,496,329	3,860,674	2,422,156	3,313,200
INTERGOVERNMENTAL REVENUE	12,233,064	16,470,484	19,287,591	10,494,486	17,124,244
CHARGES FOR GOODS AND SRVS.	176,109,115	189,243,431	205,480,763	156,069,725	248,563,327
FINES AND PENALTIES	712,911	1,065,254	1,213,557	572,032	1,261,449
MISCELLANEOUS REVENUE	10,317,987	12,899,908	12,187,102	9,747,155	11,875,440
GAINS LOSSES AND CAPITAL CONTRIB	414,666	358,484	191,372	699,374	50,000
NON REVENUES	2,563,720	2,894,730	3,050,679	252,096	336,992
OTHER FINANCING SOURCES	3,986,957	28,641,763	11,549,359	20,683,191	44,584,315
TOTAL REVENUE	346,378,895	396,590,283	407,693,925	303,296,831	491,235,772
NON-EXPENDITURES	3,986,957	4,305,474	12,182,548	4,448,040	6,584,315
SALARIES AND WAGES	95,349,311	107,535,123	112,259,630	78,638,750	129,884,943
PERSONNEL BENEFITS	37,638,416	38,836,455	39,653,437	31,199,962	58,138,445
SUPPLIES	16,478,782	15,743,788	16,859,585	11,309,831	17,321,557
OTHER SERVICES AND CHARGES	129,122,382	154,243,043	164,539,384	109,700,527	197,565,181
CAPITAL OUTLAYS	5,514,100	8,442,077	6,043,182	2,054,685	7,780,500
DEBT SERVICE PRINCIPAL	8,576,374	9,382,019	16,220,581	6,644,221	5,698,490
DEBT SERVICE INTEREST/COSTS	3,851,810	4,507,423	4,354,700	3,184,643	4,143,665
TOTAL EXPENDITURE	300,518,132	342,995,403	372,113,048	247,180,660	427,117,095
CAPITAL					
INTERGOVERNMENTAL REVENUE	3,331,684	18,419,977	15,988,516	8,737,417	22,191,927
CHARGES FOR GOODS AND SRVS.	-	222,401	467,939	1,500,000	725,000
MISCELLANEOUS REVENUE	67	132,436	-	1,000,340	500,000
OTHER FINANCING SOURCES	-	1,500,000	639,095	3,500,000	2,000,000
TOTAL REVENUE	3,331,751	20,274,814	17,095,550	14,737,757	25,416,927
NON-EXPENDITURES	-	1,500,000	-	-	-
SALARIES AND WAGES	1,046,400	1,633,690	2,229,684	1,627,205	-
PERSONNEL BENEFITS	457,110	653,415	829,418	640,516	-
SUPPLIES	1,396,612	527,849	1,774,348	309,330	537,500
OTHER SERVICES AND CHARGES	18,843,823	16,635,482	29,992,669	34,886,269	69,993,500
CAPITAL OUTLAYS	32,465,592	62,448,502	71,044,246	23,700,238	45,223,000
TOTAL EXPENDITURE	54,209,538	81,898,938	105,870,364	61,163,558	115,754,000
Net Surplus/(Deficit)	(5,017,024)	(8,029,243)	(53,193,938)	9,690,370	(26,218,396)
EST. ENDING RESERVES	360,575,675	352,546,432	299,352,494	177,209,790	150,991,394

The following funds have been closed, and do not appear individually in the Fund Budgets Report. They have no budget for 2027, but any prior year's data will still be aggregated in this Citywide - All Funds section of the report.

- (225) 2004 PFD/Civic Field LTGO
- (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

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

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

Recreation and Culture includes the Parks and Recreation, Library, and Museum.

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

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

Public Facilities District is reported as a Discrete Component Unit.

Public Works is represented by the Public Works Department.

Department Budgets

Public Safety Departments

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

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

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	259,658	194,329	206,851	166,976	211,500
LICENSES AND PERMITS	34,550	20,219	41,298	21,109	39,000
INTERGOVERNMENTAL REVENUE	3,402,738	3,100,981	2,926,464	2,227,075	4,262,588
CHARGES FOR GOODS AND SERVICES	7,970,033	8,308,460	8,841,371	6,551,961	11,367,124
FINES AND PENALTIES	50	75	-	100	-
MISCELLANEOUS REVENUE	37,698	11,940	10,340	6,187	5,000
TOTAL REVENUE	11,704,727	11,636,004	12,026,323	8,973,408	15,885,212
NON-EXPENDITURES	13,597	13,597	7,505	167,321	1,057,050
SALARIES AND WAGES	20,014,649	23,114,655	23,260,147	16,283,497	25,796,993
PERSONNEL BENEFITS	6,421,937	6,693,364	6,986,358	5,721,521	10,537,201
SUPPLIES	1,343,309	1,210,982	1,430,505	1,993,977	2,306,170
OTHER SERVICES AND CHARGES	11,985,150	12,482,119	15,424,236	10,099,190	18,531,239
CAPITAL OUTLAYS	321,543	10,094	95,004	-	-
DEBT SERVICE PRINCIPAL	121,935	122,162	124,465	31,499	-
DEBT SERVICE INTEREST/COSTS	2,892	4,180	1,943	116	-
TOTAL EXPENDITURE	40,225,012	43,651,152	47,330,163	34,297,121	58,228,654

Police Department -Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	10,779	10,779	5,950	-	-
NON-EXPENDITURES	10,779	10,779	5,950	-	-
SALARIES AND WAGES	15,805,113	18,770,206	18,783,965	13,104,897	20,591,703
OVERTIME AND HAZARD DUTY	837,481	770,609	715,276	629,773	748,478
SALARIES AND WAGES	16,642,594	19,540,815	19,499,241	13,734,670	21,340,180
PERSONNEL BENEFITS	5,122,425	5,406,280	5,759,405	4,780,519	8,525,146
PERSONNEL BENEFITS	5,122,425	5,406,280	5,759,405	4,780,519	8,525,146
OFFICE AND OPERATING SUPPLIES	358,027	381,671	245,097	125,323	287,177
FUEL CONSUMED	211,523	183,178	244,873	207,020	162,752
SMALL TOOLS AND MINOR EQUIPMENT	332,457	336,252	367,303	1,318,821	973,584
INTER FUND BILLING	5,174	1,650	392	32	-
SUPPLIES	907,180	902,750	857,664	1,651,197	1,423,513
PROFESSIONAL SERVICES	4,284,555	4,530,897	4,843,328	2,773,356	6,889,143
COMMUNICATION	277,831	285,445	731,523	524,486	753,987
TRAVEL	52,311	48,370	43,659	24,203	248,792
TAXES & OPERATING ASSESSMENTS	25	-	-	189	-
OPERATING RENTALS AND LEASES	1,730,996	1,654,611	2,944,795	1,761,134	3,005,683
INSURANCE	662,606	1,082,329	717,477	691,002	1,082,393
UTILITY SERVICE	21,801	23,067	123,373	91,196	152,500
REPAIRS & MAINTENANCE	196,228	248,657	192,050	143,238	94,547
MISCELLANEOUS	3,443,930	3,221,455	4,188,364	2,706,374	4,452,486
OTHER SERVICES AND CHARGES	10,670,284	11,094,831	13,784,570	8,715,178	16,679,530
MACHINERY AND EQUIPMENT	321,543	10,094	-	-	-
CAPITAL OUTLAYS	321,543	10,094	-	-	-
TOTAL EXPENDITURE	33,674,806	36,965,549	39,906,830	28,881,562	47,968,369

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

Police Department - Operating Police Federal Equitable Share	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
OFFICE AND OPERATING SUPPLIES	19,909	51,368	18,661	-	-
SMALL TOOLS AND MINOR EQUIPMENT	294	-	21,976	-	2,000
SUPPLIES	20,203	51,368	40,637	-	2,000
PROFESSIONAL SERVICES	1,221	1,221	865	973	865
OTHER SERVICES AND CHARGES	1,221	1,221	865	973	865
TOTAL EXPENDITURE	21,425	52,589	41,502	973	2,865

Department Budgets

Police Department - Operating Asset Forfeiture/Drug Enforcement	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
OFFICE AND OPERATING SUPPLIES	-	7,658	-	-	-
SUPPLIES	-	7,658	-	-	-
PROFESSIONAL SERVICES	1,099	1,099	550	206	8
TRAVEL	-	-	-	-	5,000
OTHER SERVICES AND CHARGES	1,099	1,099	550	206	5,008
TOTAL EXPENDITURE	1,099	8,758	550	206	5,008

Police Department - Operating Criminal Justice	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
OFFICE AND OPERATING SUPPLIES	94,622	95,915	243,200	134,696	305,000
SMALL TOOLS AND MINOR EQUIPMENT	73,590	85,080	88,650	128,713	340,000
SUPPLIES	168,211	180,996	331,850	263,409	645,000
PROFESSIONAL SERVICES	44,256	56,906	80,625	130,658	101,823
OPERATING RENTALS AND LEASES	-	-	1,023	-	-
TRAVEL	13,056	32,750	6,124	31,040	75,000
REPAIRS & MAINTENANCE	18,496	17,439	5,424	1,295	50,000
MISCELLANEOUS	18,202	20,334	23,686	23,477	15,000
OTHER SERVICES AND CHARGES	94,011	127,429	116,883	186,470	241,823
MACHINERY AND EQUIPMENT	-	-	95,004	-	-
CAPITAL OUTLAYS	-	-	95,004	-	-
TOTAL EXPENDITURE	262,222	308,424	543,737	449,879	886,823

Police Department - Operating Public Safety Dispatch	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	2,818	2,818	1,556	167,321	1,057,050
NON-EXPENDITURES	2,818	2,818	1,556	167,321	1,057,050
SALARIES AND WAGES	2,548,747	2,743,928	2,675,515	1,877,638	3,721,176
OVERTIME AND HAZARD DUTY	701,097	698,196	916,656	530,718	485,637
SALARIES AND WAGES	3,249,844	3,442,124	3,592,171	2,408,356	4,206,813
PERSONNEL BENEFITS	1,299,512	1,286,983	1,226,953	940,713	2,012,055
PERSONNEL BENEFITS	1,299,512	1,286,983	1,226,953	940,713	2,012,055
OFFICE AND OPERATING SUPPLIES	185,851	25,925	60,996	20,254	190,519
FUEL CONSUMED	1,987	1,680	1,810	3,297	1,800
SMALL TOOLS AND MINOR EQUIPMENT	59,877	40,604	137,547	55,821	42,338
SUPPLIES	247,715	68,209	200,354	79,372	234,657
PROFESSIONAL SERVICES	521,110	565,442	746,620	389,351	617,003
COMMUNICATION	54,534	54,592	70,416	132,033	179,883
TRAVEL	32,074	25,733	27,019	11,429	38,500
OPERATING RENTALS AND LEASES	114,846	124,561	209,635	155,782	202,243
INSURANCE	28,373	46,345	28,892	26,439	37,835
UTILITY SERVICE	36,291	39,516	45,236	38,352	68,006
REPAIRS & MAINTENANCE	336,956	374,517	364,152	414,512	414,335
MISCELLANEOUS	36,017	24,331	23,147	22,675	37,250
OTHER SERVICES AND CHARGES	1,160,202	1,255,038	1,515,116	1,190,573	1,595,055
INTERFUND LOANS (EXP)	121,935	122,162	124,465	31,499	-
DEBT SERVICE PRINCIPAL	121,935	122,162	124,465	31,499	-
INTEREST ON INTERFUND DEBT	2,892	4,180	1,943	116	-
DEBT SERVICE INTEREST/COSTS	2,892	4,180	1,943	116	-
TOTAL EXPENDITURE	6,084,917	6,181,513	6,662,557	4,817,949	9,105,630

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

Department Budgets

Police Department - Operating Environmental Remediation	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	1,892	846	-	734	-
OVERTIME AND HAZARD DUTY	120,319	130,870	168,735	139,738	250,000
SALARIES AND WAGES	122,211	131,717	168,735	140,472	250,000
PERSONNEL BENEFITS	-	101	-	289	-
PERSONNEL BENEFITS	-	101	-	289	-
OFFICE AND OPERATING SUPPLIES	-	-	-	-	500
FUEL CONSUMED	-	-	-	-	500
SUPPLIES	-	-	-	-	1,000
PROFESSIONAL SERVICES	21,812	2,500	6,253	4,644	7,555
INSURANCE	-	-	-	1,147	1,403
REPAIRS & MAINTENANCE	415	-	-	-	-
MISCELLANEOUS	36,106	-	-	-	-
OTHER SERVICES AND CHARGES	58,333	2,500	6,253	5,791	8,958
TOTAL EXPENDITURE	180,543	134,318	174,988	146,552	259,958

Environmental remediation fund support expenditures on environmental remediation and sanitation operations. This fund is funded by the Solid Waste Utility Tax.

Police Department - Capital Projects All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	10,484	1,061	14,983	21,032	-
SALARIES AND WAGES	10,484	1,061	14,983	21,032	-
PERSONNEL BENEFITS	2,828	434	5,908	7,806	-
PERSONNEL BENEFITS	2,828	434	5,908	7,806	-
OFFICE AND OPERATING SUPPLIES	46	16,861	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	130,411	77,351	-	-	-
INTER FUND BILLING	521	-	-	138	-
SUPPLIES	130,978	94,212	-	138	-
PROFESSIONAL SERVICES	69,570	-	941,655	299,047	-
TRAVEL	-	1,601	-	-	-
OPERATING RENTALS AND LEASES	1,739	-	-	6,583	-
REPAIRS & MAINTENANCE	1,043,982	26,439	-	27,100	-
MISCELLANEOUS	106	9,000	35	-	-
OTHER SERVICES AND CHARGES	1,115,397	37,040	941,690	332,731	-
BUILDINGS AND STRUCTURES	-	606,066	13,926	2,561,513	-
MACHINERY AND EQUIPMENT	57,975	111,657	-	-	-
CAPITAL OUTLAYS	57,975	717,724	13,926	2,561,513	-
TOTAL EXPENDITURE	1,317,662	850,471	976,507	2,923,220	-

For details regarding departmental capital projects, see the [2027 Capital Budget and 2028-2032 Capital Facilities Plan](#).

Police Department - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-811 Police Administration	9,530,902	10,344,208	11,588,883	7,638,459	13,348,398
001-821 Patrol/Traffic Operations	14,995,275	16,820,448	18,254,531	12,884,314	22,626,102
001-822 Police Special Operations	1,144,612	595,158	553,848	1,681,908	688,474
001-823 Police Investigations Ops.	3,695,474	4,865,818	5,381,688	3,830,300	6,021,653
001-824 Police Off of Prof Resp.	1,285,050	1,361,556	1,093,726	766,110	1,265,365
001-825 Police Records Operations	1,452,545	1,571,430	1,753,649	1,284,660	2,270,269
001-826 Police Proactive Operations	1,570,947	1,406,931	1,280,505	795,811	1,748,107
General Fund	33,674,806	36,965,549	39,906,830	28,881,562	47,968,369
136-823 Police Investigations Ops.	180,543	134,318	174,988	146,552	259,958
Environmental Remediation	180,543	134,318	174,988	146,552	259,958
151-811 Police Administration	1,515	4,910	865	973	2,865
151-821 Patrol/Traffic Operations	19,909	47,680	40,637	-	-
Police Federal Equitable Share	21,425	52,589	41,502	973	2,865
152-811 Police Administration	1,099	7,601	550	206	8
152-823 Police Investigations Ops.	-	1,156	-	-	5,000
Asset Forfeiture /Drug Enforce.	1,099	8,758	550	206	5,008
153-811 Police Administration	262,222	253,701	484,441	449,879	806,823
153-821 Patrol/Traffic Operations	-	54,724	59,296	-	80,000
Criminal Justice	262,222	308,424	543,737	449,879	886,823
160-829 Police Dispatch Operations	6,084,917	6,181,513	6,662,557	4,817,950	9,105,630
Public Safety Dispatch	6,084,917	6,181,513	6,662,557	4,817,950	9,105,630
TOTAL EXPENDITURE	40,225,012	43,651,152	47,330,163	34,297,121	58,228,654

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.

Department Budgets

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	1,168,994	1,140,214	1,146,830	778,754	1,250,000
LICENSES AND PERMITS	750	1,290	1,200	810	-
INTERGOVERNMENTAL REVENUE	1,125,509	6,364,073	5,832,182	3,686,597	4,050,000
CHARGES FOR GOODS AND SERVICES	17,188,913	17,838,985	20,364,175	15,048,776	21,551,885
MISCELLANEOUS REVENUE	61,034	43,312	50,391	-	-
GAINS LOSSES AND CAPITAL CONTRIB.	-	-	-	548,603	-
TOTAL REVENUE	19,545,200	25,387,873	27,394,779	20,063,539	26,851,885
NON-EXPENDITURES	123,848	123,848	7,522	-	-
SALARIES AND WAGES	29,226,787	32,174,850	33,289,643	22,884,188	36,840,759
PERSONNEL BENEFITS	9,048,922	9,041,292	9,740,096	7,653,866	13,510,946
SUPPLIES	1,734,451	1,681,358	1,518,240	575,936	1,418,772
OTHER SERVICES AND CHARGES	9,300,140	9,901,718	11,563,969	8,021,873	14,049,094
CAPITAL OUTLAYS	284,502	97,070	-	-	-
DEBT SERVICE PRINCIPAL	665,931	669,609	682,290	44,256	-
DEBT SERVICE INTEREST/COSTS	17,819	20,497	8,133	162	-
TOTAL EXPENDITURE	50,402,400	53,710,242	56,809,892	39,180,282	65,819,571

Department Budgets

Fire Department - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	123,848	123,848	7,522	-	-
NON-EXPENDITURES	123,848	123,848	7,522	-	-
SALARIES AND WAGES	17,067,309	19,495,388	20,699,238	14,283,654	23,244,294
OVERTIME AND HAZARD DUTY	2,260,648	2,350,931	1,841,858	1,369,138	2,380,768
SALARIES AND WAGES	19,327,957	21,846,319	22,541,096	15,652,792	25,625,062
PERSONNEL BENEFITS	6,107,532	6,194,826	6,757,365	5,317,997	9,504,197
PERSONNEL BENEFITS	6,107,532	6,194,826	6,757,365	5,317,997	9,504,197
OFFICE AND OPERATING SUPPLIES	379,611	424,043	548,209	157,572	375,973
FUEL CONSUMED	149,727	162,566	168,835	107,610	138,412
SMALL TOOLS AND MINOR EQUIPMENT	568,720	479,209	218,977	53,840	442,288
INTER FUND BILLING	228	4,452	11,747	-	-
SUPPLIES	1,098,287	1,070,270	947,768	319,022	956,673
PROFESSIONAL SERVICES	1,879,730	2,223,461	2,299,365	1,323,271	3,523,886
COMMUNICATION	237,424	240,074	979,270	646,934	877,008
TRAVEL	6,957	10,242	6,875	8,449	25,106
TAXES & OPERATING ASSESSMENTS	-	24	12	-	-
OPERATING RENTALS AND LEASES	2,946,455	3,224,866	3,548,992	2,399,070	4,138,543
INSURANCE	386,654	631,577	422,173	411,485	493,673
UTILITY SERVICE	42,418	45,130	165,065	128,640	223,693
REPAIRS & MAINTENANCE	313,230	234,264	147,388	60,831	125,283
MISCELLANEOUS	142,348	188,406	249,467	196,293	263,146
OTHER SERVICES AND CHARGES	5,955,215	6,798,044	7,818,608	5,174,972	9,670,337
MACHINERY AND EQUIPMENT	284,502	97,070	-	-	-
CAPITAL OUTLAYS	284,502	97,070	-	-	-
TOTAL EXPENDITURE	32,897,341	36,130,377	38,072,358	26,464,783	45,756,269

Fire Department - Operating Public Safety Dispatch	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	1,437,937	1,547,870	1,571,381	1,108,404	1,662,115
OVERTIME AND HAZARD DUTY	307,280	284,730	391,315	189,613	348,251
SALARIES AND WAGES	1,745,217	1,832,600	1,962,697	1,298,018	2,010,366
PERSONNEL BENEFITS	638,001	623,257	626,484	505,500	878,422
PERSONNEL BENEFITS	638,001	623,257	626,484	505,500	878,422
OFFICE AND OPERATING SUPPLIES	3,763	26,115	2,846	3,184	3,399
SMALL TOOLS AND MINOR EQUIPMENT	32,463	34,889	37,753	6,493	38,800
INTER FUND BILLING	-	42	-	-	-
SUPPLIES	36,226	61,046	40,599	9,676	42,199
PROFESSIONAL SERVICES	248,078	269,139	300,761	295,331	399,296
COMMUNICATION	59,231	59,875	70,394	132,127	165,454
TRAVEL	5,033	78	5,575	-	17,500
OPERATING RENTALS AND LEASES	27,793	29,193	100,197	79,562	128,418
INSURANCE	14,293	23,347	12,939	11,331	16,215
UTILITY SERVICE	-	-	16,295	12,879	18,796
REPAIRS & MAINTENANCE	73,217	21,304	21,968	6,522	8,532
MISCELLANEOUS	5,671	19,334	19,302	3,981	20,809
OTHER SERVICES AND CHARGES	433,317	422,270	547,429	541,733	775,020
INTERFUND LOANS (EXP)	171,319	171,637	174,874	44,256	-
DEBT SERVICE PRINCIPAL	171,319	171,637	174,874	44,256	-
INTEREST ON INTERFUND DEBT	4,063	5,873	2,730	162	-
DEBT SERVICE INTEREST/COSTS	4,063	5,873	2,730	162	-
TOTAL EXPENDITURE	3,028,143	3,116,681	3,354,812	2,399,345	3,706,006

Department Budgets

Fire Department - Operating Medic One	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	7,020,197	7,793,144	7,995,798	5,506,397	8,316,380
OVERTIME AND HAZARD DUTY	1,133,417	702,787	790,052	426,982	888,951
SALARIES AND WAGES	8,153,613	8,495,931	8,785,851	5,933,379	9,205,331
PERSONNEL BENEFITS	2,303,389	2,223,209	2,356,247	1,830,369	3,128,327
PERSONNEL BENEFITS	2,303,389	2,223,209	2,356,247	1,830,369	3,128,327
OFFICE AND OPERATING SUPPLIES	468,639	454,444	425,649	206,757	356,400
FUEL CONSUMED	69,316	74,100	66,879	34,984	58,000
SMALL TOOLS AND MINOR EQUIPMENT	48,596	20,822	1,392	5,496	5,500
INTER FUND BILLING	13,387	677	35,954	-	-
SUPPLIES	599,938	550,043	529,874	247,238	419,900
PROFESSIONAL SERVICES	836,186	845,114	1,120,691	817,062	1,229,188
COMMUNICATION	22,166	23,531	64,633	55,867	82,115
TRAVEL	9,469	6,338	4,541	2,017	1,000
TAXES & OPERATING ASSESSMENTS	19	31	25	19	-
OPERATING RENTALS AND LEASES	705,614	507,008	709,391	519,785	865,656
INSURANCE	36,767	60,057	51,220	46,935	64,978
UTILITY SERVICE	22,031	20,807	23,806	17,151	31,400
REPAIRS & MAINTENANCE	52,074	18,778	2,269	12,236	2,400
MISCELLANEOUS	1,227,282	1,199,740	1,221,356	834,095	1,327,000
OTHER SERVICES AND CHARGES	2,911,608	2,681,404	3,197,932	2,305,168	3,603,737
INTERFUND LOANS (EXP)	494,612	497,972	507,415	-	-
DEBT SERVICE PRINCIPAL	494,612	497,972	507,415	-	-
INTEREST ON INTERFUND DEBT	13,756	14,625	5,403	-	-
DEBT SERVICE INTEREST/COSTS	13,756	14,625	5,403	-	-
TOTAL EXPENDITURE	14,476,916	14,463,184	15,382,722	10,316,153	16,357,296

Fire Department - Capital Projects All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SMALL TOOLS AND MINOR EQUIPMENT	49,568	-	-	-	-
SUPPLIES	49,568	-	-	-	-
PROFESSIONAL SERVICES	33,865	-	-	-	-
REPAIRS & MAINTENANCE	55,401	-	-	-	-
OTHER SERVICES AND CHARGES	89,266	-	-	-	-
MACHINERY AND EQUIPMENT	24,659	-	-	-	-
CAPITAL OUTLAYS	24,659	-	-	-	-
TOTAL EXPENDITURE	163,492	-	-	-	-

For details regarding departmental capital projects, see the [2027 Capital Budget and 2028-2032 Capital Facilities Plan](#).

Fire Department - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-711 Fire Administration	2,782,327	3,065,254	3,483,737	2,711,958	4,260,765
001-721 Fire Operations	27,060,363	29,520,347	31,317,843	21,645,583	37,408,809
001-722 Fire Life Safety Operations	745,522	821,711	1,029,991	744,407	1,252,460
001-723 Fire Dept Training Operations	1,721,515	2,099,876	1,649,075	1,040,367	2,277,315
001-726 Emergency Management	587,613	623,189	591,713	322,468	556,921
General Fund	32,897,341	36,130,377	38,072,358	26,464,783	45,756,269
160-729 Fire/EMS Dispatch Operations	3,028,143	3,116,681	3,354,812	2,399,345	3,706,006
Public Safety Dispatch	3,028,143	3,116,681	3,354,812	2,399,345	3,706,006
470-724 Emergency Medical Services	14,476,916	14,463,184	15,382,722	10,316,153	16,357,296
Medic One	14,476,916	14,463,184	15,382,722	10,316,153	16,357,296
TOTAL EXPENDITURE	50,402,400	53,710,242	56,809,892	39,180,282	65,819,571

Group Descriptions

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

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

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

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

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

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

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

Department Budgets

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	-	16,500	-	-	25,000
INTERGOVERNMENTAL REVENUE	23,468	22,392	181,664	114,798	171,800
CHARGES FOR GOODS AND SERVICES	218,715	293,544	639,178	656,112	646,282
FINES AND PENALTIES	241,757	277,138	348,421	1,814	335,000
MISCELLANEOUS REVENUE	17,121	12,567	77,095	-	15,000
TOTAL REVENUE	501,060	622,141	1,246,359	772,724	1,193,082
NON-EXPENDITURES	1,237	1,237	683	-	-
SALARIES AND WAGES	1,093,673	1,318,001	1,388,153	968,428	1,755,427
PERSONNEL BENEFITS	498,825	558,281	553,716	414,756	814,954
SUPPLIES	50,552	21,408	45,932	41,465	25,515
OTHER SERVICES AND CHARGES	1,170,668	1,372,057	1,480,973	1,105,775	2,356,362
TOTAL EXPENDITURE	2,814,954	3,270,984	3,469,456	2,530,424	4,952,259

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 space areas.

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

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

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	5,557,361	9,283,481	9,533,683	5,345,172	9,700,000
LICENSES AND PERMITS	3,911	14,228	10,581	14,944	2,000
INTERGOVERNMENTAL REVENUE	192,899	79	8,720	13,638	38,000
CHARGES FOR GOODS AND SERVICES	4,781,853	5,159,804	4,985,683	4,070,171	4,775,000
FINES AND PENALTIES	16	17	2,747	3	-
MISCELLANEOUS REVENUE	676,101	637,018	730,472	607,036	649,669
NON REVENUES	293,254	293,799	299,340	75,755	-
OTHER FINANCING SOURCES	44,000	44,000	44,000	33,000	194,000
TOTAL REVENUE	11,549,394	15,432,427	15,615,226	10,159,717	15,358,669
NON-EXPENDITURES	168,545	168,545	93,037		550,000
SALARIES AND WAGES	5,908,679	6,589,080	7,166,767	5,019,811	8,502,624
PERSONNEL BENEFITS	2,811,857	2,857,763	2,905,946	2,332,462	4,512,815
SUPPLIES	1,138,035	1,062,105	1,084,467	813,988	1,175,693
OTHER SERVICES AND CHARGES	7,024,058	7,495,200	9,637,035	6,247,176	10,147,325
CAPITAL OUTLAYS	-	-	-	366	-
TOTAL EXPENDITURE	17,051,174	18,172,692	20,887,252	14,413,803	24,888,456

Department Budgets

Parks & Recreation - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	168,545	168,545	93,037	-	-
NON-EXPENDITURES	168,545	168,545	93,037	-	-
SALARIES AND WAGES	4,851,030	5,111,017	5,293,109	3,394,125	5,334,543
OVERTIME AND HAZARD DUTY	54,891	49,207	45,252	26,242	138,315
SALARIES AND WAGES	4,905,921	5,160,224	5,338,361	3,420,367	5,472,858
PERSONNEL BENEFITS	2,289,123	2,180,487	2,081,578	1,540,757	2,819,301
PERSONNEL BENEFITS	2,289,123	2,180,487	2,081,578	1,540,757	2,819,301
OFFICE AND OPERATING SUPPLIES	386,948	345,883	355,504	227,385	379,055
FUEL CONSUMED	115,022	99,810	110,722	77,033	80,640
PURCHASES FOR RESALE	-	94	43	-	-
SMALL TOOLS AND MINOR EQUIPMENT	152,538	170,795	43,664	31,384	63,866
INTER FUND BILLING	933	3,201	1,315	(6,763)	(4,000)
SUPPLIES	655,441	619,783	511,248	329,039	519,561
PROFESSIONAL SERVICES	1,008,984	1,111,271	1,670,695	1,035,805	2,045,643
COMMUNICATION	64,933	72,123	171,118	119,660	172,827
TRAVEL	2,866	7,787	3,040	838	5,581
TAXES & OPERATING ASSESSMENTS	17,743	27,044	26,027	18,055	7,944
OPERATING RENTALS AND LEASES	1,690,645	2,062,501	2,207,743	1,320,247	1,938,278
INSURANCE	189,756	309,956	238,936	223,647	355,355
UTILITY SERVICE	998,390	1,018,864	1,459,426	1,090,512	1,499,916
REPAIRS & MAINTENANCE	37,291	19,890	27,544	14,354	7,412
MISCELLANEOUS	98,577	94,342	128,531	105,563	126,586
OTHER SERVICES AND CHARGES	4,109,185	4,723,777	5,933,060	3,928,681	6,159,542
TOTAL EXPENDITURE	12,128,215	12,852,817	13,957,285	9,218,844	14,971,262

Parks & Recreation - Capital Projects	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
All Funds	FY2023	FY2024	FY2025	FY2026	FY2027
SALARIES AND WAGES	214,729	398,450	460,859	301,086	-
OVERTIME AND HAZARD DUTY	86	1,623	12,967	5,802	-
SALARIES AND WAGES	214,815	400,073	473,826	306,888	-
PERSONNEL BENEFITS	89,332	168,849	184,351	136,778	-
PERSONNEL BENEFITS	89,332	168,849	184,351	136,778	-
OFFICE AND OPERATING SUPPLIES	123,948	147,529	19,878	29,642	87,500
SMALL TOOLS AND MINOR EQUIPMENT	-	3,229	2,595	415	-
INTER FUND BILLING	3,201	7,584	175	405	-
SUPPLIES	127,149	158,342	22,648	30,462	87,500
PROFESSIONAL SERVICES	771,028	580,768	889,772	247,442	200,000
OPERATING RENTALS AND LEASES	8,574	30,244	5,958	2,337	-
REPAIRS & MAINTENANCE	2,920,812	2,168,581	3,227,348	2,205,824	2,396,500
MISCELLANEOUS	5,307	19,277	13,324	13,439	-
OTHER SERVICES AND CHARGES	3,705,720	2,798,870	4,136,401	2,469,041	2,596,500
LAND	2,335,239	3,791,802	4,002,017	-	2,000,000
BUILDINGS AND STRUCTURES	141,259	894,635	-	-	-
OTHER IMPROVEMENTS	811,478	848,389	5,680,526	1,376,824	580,000
MACHINERY AND EQUIPMENT	25,958	23,042	-	-	-
CONSTRUCTION OF FIXED ASSETS	5,152,419	1,452,898	2,266,370	1,456,956	3,125,000
CAPITAL OUTLAYS	8,466,353	7,010,766	11,948,913	2,833,780	5,705,000
TOTAL EXPENDITURE	12,603,368	10,536,901	16,766,138	5,776,950	8,389,000

For details regarding departmental capital projects, see the [2027 Capital Budget and 2028-2032 Capital Facilities Plan](#).

Department Budgets

Parks & Recreation - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-411 Parks and Recreation Admin	1,485,186	1,673,835	1,964,903	1,429,173	1,999,196
001-421 Parks Operations Management	934,875	964,267	1,274,806	694,580	1,053,347
001-422 Parks Grounds	1,983,035	1,996,911	1,841,413	1,011,946	2,104,128
001-423 Parks Buildings	2,797,279	2,858,052	3,091,009	1,922,620	3,153,099
001-424 Park Improvements	24,243	167,698	260,805	154,033	219,096
001-431 Athletic Facilities	955,630	1,058,056	1,055,554	727,954	1,232,622
001-435 Recreation Aquatics	2,220,783	2,296,921	2,606,780	1,920,606	2,945,939
001-436 Sports and Enrichment	1,280,423	1,317,302	1,389,186	1,040,202	1,731,869
001-471 Parks Design & Development	439,635	497,655	472,829	317,732	531,966
001-472 Parks Capital Improvement	7,126	22,119	-	-	-
General Fund	12,128,215	12,852,817	13,957,285	9,218,844	14,971,262
136-471 Parks Design & Development	24,809	24,809	3,284	2,679	4,770
Environmental Remediation	24,809	24,809	3,284	2,679	4,770
173-411 Parks and Recreation Admin	-	-	-	45,781	71,872
173-421 Parks Operations Management	307	583	1,472	34,727	55,678
173-422 Parks Grounds	1,368,786	1,635,357	1,627,896	1,466,079	3,209,028
173-423 Parks Buildings	258,259	272,532	802,584	575,963	1,111,716
173-427 Parks Stewardship	-	-	733,038	531,702	1,056,324
173-471 Parks Design & Development	154,144	274,089	585,713	421,359	729,580
173-472 Parks Capital Improvement	203,304	68,825	294,292	37,931	295,000
Greenways	1,984,799	2,251,385	4,044,994	3,113,542	6,529,198
177-423 Parks Buildings	52,995	-	-	-	-
177-471 Parks Design & Development	58,964	56,059	44,692	10,139	20,000
177-472 Parks Capital Improvement	224,135	165,233	1,524	11,526	605,000
Park Impact	336,094	221,292	46,216	21,665	625,000
456-425 Parks Cemetery	534,393	498,021	537,031	381,416	642,873
Cemetery	534,393	498,021	537,031	381,416	642,873
460-426 Parks Golf Course	2,042,864	2,324,368	2,298,442	1,675,656	2,115,355
Golf Course	2,042,864	2,324,368	2,298,442	1,675,656	2,115,355
TOTAL EXPENDITURE	17,051,174	18,172,692	20,887,252	14,413,803	24,888,456

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
INTERGOVERNMENTAL REVENUE	-	-	2,794	3,163	-
CHARGES FOR GOODS AND SERVICES	13,201	16,982	19,708	16,001	16,100
FINES AND PENALTIES	1,247	753	977	570	-
MISCELLANEOUS REVENUE	94,528	65,859	110,514	112,310	160,000
OTHER FINANCING SOURCES	-	7,621	-	-	-
TOTAL REVENUE	108,976	91,214	133,993	132,044	176,100
NON-EXPENDITURES	42,205	42,205	260,627	-	-
SALARIES AND WAGES	3,079,708	3,633,426	3,442,990	2,393,796	3,854,383
PERSONNEL BENEFITS	1,459,536	1,621,522	1,395,172	1,084,450	1,884,835
SUPPLIES	619,226	429,247	334,740	174,127	399,560
OTHER SERVICES AND CHARGES	2,282,780	2,338,224	2,635,158	1,966,868	3,276,768
CAPITAL OUTLAYS	-	33,934	-	-	-
TOTAL EXPENDITURE	7,483,455	8,098,558	8,068,686	5,619,240	9,415,546

Library - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	42,205	42,205	23,297	-	-
NON-EXPENDITURES	42,205	42,205	23,297	-	-
SALARIES AND WAGES	3,078,492	3,628,600	3,442,990	2,393,796	3,854,383
OVERTIME AND HAZARD DUTY	1,216	4,826	-	-	-
SALARIES AND WAGES	3,079,708	3,633,426	3,442,990	2,393,796	3,854,383
PERSONNEL BENEFITS	1,459,536	1,621,522	1,395,172	1,084,450	1,884,835
PERSONNEL BENEFITS	1,459,536	1,621,522	1,395,172	1,084,450	1,884,835
OFFICE AND OPERATING SUPPLIES	400,346	382,799	259,233	148,048	248,416
FUEL CONSUMED	3,169	2,712	2,899	2,015	2,922
SMALL TOOLS AND MINOR EQUIPMENT	156,026	21,733	16,997	2,651	20,722
INTER FUND BILLING	-	382	1,197	47	-
SUPPLIES	559,541	407,626	280,326	152,762	272,060
PROFESSIONAL SERVICES	1,105,991	1,111,583	1,053,945	746,447	1,387,349
COMMUNICATION	64,486	73,383	88,686	56,148	88,966
TRAVEL	755	33,361	3,046	645	3,461
TAXES & OPERATING ASSESSMENTS	106	79	92	60	721
OPERATING RENTALS AND LEASES	779,256	820,281	1,198,634	910,722	1,427,835
INSURANCE	98,704	161,227	101,169	87,669	118,310
UTILITY SERVICE	14,948	16,390	105,220	80,411	124,186
REPAIRS & MAINTENANCE	178,141	35,146	25,548	38,211	67,933
MISCELLANEOUS	22,219	23,202	18,718	13,816	35,507
OTHER SERVICES AND CHARGES	2,264,606	2,274,652	2,595,057	1,934,129	3,254,268
MACHINERY AND EQUIPMENT	-	33,934	-	-	-
CAPITAL OUTLAYS	-	33,934	-	-	-
TOTAL EXPENDITURE	7,405,596	8,013,365	7,736,841	5,565,136	9,265,546

Library - Operating Expenditures. Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-191 Library Administration	2,141,507	6,136,187	5,693,297	4,338,802	7,408,820
001-193 Library Services	4,585,888	1,129,432	955,414	682,964	1,020,563
001-195 Library Facilities	678,201	747,745	1,088,130	543,370	836,163
General Fund	7,405,596	8,013,365	7,736,841	5,565,136	9,265,546
126-191 Library Administration	56,527	66,124	257,103	1,161	100,000
126-193 Library Services	21,332	19,069	74,742	52,943	50,000
Library Gift	77,859	85,193	331,845	54,104	150,000
TOTAL EXPENDITURE	7,483,455	8,098,558	8,068,686	5,619,240	9,415,546

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

- Organizing exhibitions from the Museum's collection, as well as presenting nationally-touring exhibitions related to art, history, our natural environment, and Indigenous cultures. Our partners, from the Smithsonian Institution and Art Bridges to the National Gallery of Art, from the National Endowment for the Humanities to National Geographic, help us bring our community the caliber of art and experiences usually available only in major urban centers.
- Building and maintaining art, artifacts, and photographic collections to preserve historical and cultural objects and photographs for future generations. These collections are held in public trust and accessible to researchers, students, and visitors.
- Providing educational programming and public outreach, including extensive programs for school-aged children from preschool to university level, as well as offering musical performances, lectures, and workshops to the public. The museum offers as many free programs as possible, including free art field trips and bus vouchers, made possible by generous community donors, and Free First Fridays- free entry with stacked programming and extended hours every first Friday of the month, made possible through an Art Bridges grant.
- Offering innovative learning experiences for children of all ages with emphasis on STEAM (Science, Technology, Engineering, Art, and Math) education, through our interactive learn-through-play activity stations and programs.

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

Budget Summary

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

Museum -Operating All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
MISCELLANEOUS REVENUE	-	4,116	-	101	-
TOTAL REVENUE	-	4,116	-	101	-
NON-EXPENDITURES	46,347	46,347	25,584	-	-
SALARIES AND WAGES	354,538	377,367	333,274	167,313	247,720
PERSONNEL BENEFITS	154,625	157,932	119,091	79,310	136,917
SUPPLIES	8,504	11,143	14,374	11,966	10,000
OTHER SERVICES AND CHARGES	1,061,907	1,127,940	1,310,427	1,247,845	2,040,357
TOTAL EXPENDITURE	1,625,921	1,720,728	1,802,749	1,506,435	2,434,994

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	10,343,886	10,288,060	10,204,588	6,252,954	10,793,000
LICENSES AND PERMITS	1,852,343	2,087,229	2,520,735	1,499,318	2,098,400
INTERGOVERNMENTAL REVENUE	2,102,528	2,143,163	4,151,853	1,445,933	4,689,855
CHARGES FOR GOODS AND SERVICES	3,335,511	4,966,244	3,841,912	2,305,791	4,642,166
FINES AND PENALTIES	39,605	18,805	34,400	17,235	30,000
MISCELLANEOUS REVENUE	307,069	348,874	360,902	358,299	128,818
TOTAL REVENUE	17,980,942	19,852,374	21,114,389	11,879,530	22,382,239
NON-EXPENDITURES	21,016	21,016	11,601	-	450,000
SALARIES AND WAGES	4,520,206	5,136,886	5,622,426	3,758,038	5,821,015
PERSONNEL BENEFITS	1,925,518	2,023,845	2,057,840	1,548,888	2,686,758
SUPPLIES	101,138	76,924	62,288	14,509	66,289
OTHER SERVICES AND CHARGES	11,794,630	13,946,920	17,457,719	10,212,125	25,290,348
CAPITAL OUTLAYS	5,000	5,000	1,257,589	-	-
TOTAL EXPENDITURE	18,367,508	21,210,591	26,469,462	15,533,560	34,314,410

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	10,743	10,743	5,930	-	-
NON-EXPENDITURES	10,743	10,743	5,930	-	-
SALARIES AND WAGES	1,682,373	1,724,037	1,810,410	1,162,216	1,686,424
OVERTIME AND HAZARD DUTY	-	110	-	-	-
SALARIES AND WAGES	1,682,373	1,724,147	1,810,410	1,162,216	1,686,424
PERSONNEL BENEFITS	585,101	541,988	527,658	398,212	736,485
PERSONNEL BENEFITS	585,101	541,988	527,658	398,212	736,485
OFFICE AND OPERATING SUPPLIES	21,661	33,870	19,814	7,595	11,447
FUEL CONSUMED	49	-	28	-	-
SMALL TOOLS AND MINOR EQUIPMENT	33,918	828	88	-	464
INTER FUND BILLING	7,820	14,497	-	-	-
SUPPLIES	63,449	49,195	19,930	7,595	11,911
PROFESSIONAL SERVICES	2,578,529	2,752,016	1,446,246	579,543	1,684,868
COMMUNICATION	35,558	31,457	20,347	14,699	12,560
TRAVEL	4,998	13,636	5,384	211	10,439
TAXES & OPERATING ASSESSMENTS	5	5	4	2	-
OPERATING RENTALS AND LEASES	115,373	124,253	154,485	124,070	230,145
INSURANCE	26,195	42,788	26,071	22,968	29,807
UTILITY SERVICE	1,123	3,635	37,674	27,958	33,950
REPAIRS & MAINTENANCE	12,334	7,921	4,563	3,094	29,427
MISCELLANEOUS	7,200	15,093	7,970	4,520	10,568
OTHER SERVICES AND CHARGES	2,781,314	2,990,804	1,702,745	777,066	2,041,764
TOTAL EXPENDITURE	5,122,980	5,316,876	4,066,673	2,345,089	4,476,584

Planning Department - Capital Projects All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	502	-	-	-
SALARIES AND WAGES	-	502	-	-	-
PERSONNEL BENEFITS	-	226	-	-	-
PERSONNEL BENEFITS	-	226	-	-	-
OFFICE AND OPERATING SUPPLIES	-	241	-	-	-
SUPPLIES	-	241	-	-	-
PROFESSIONAL SERVICES	-	48,800	150,096	-	-
REPAIRS & MAINTENANCE	15,294	-	-	-	-
OTHER SERVICES AND CHARGES	15,294	48,800	150,096	-	-
LAND	-	1,196,669	-	-	-
CAPITAL OUTLAYS	-	1,196,669	-	-	-
TOTAL EXPENDITURE	15,294	1,246,438	150,096	-	-

For details regarding departmental capital projects, see the [2027 Capital Budget and 2028-2032 Capital Facilities Plan](#)

Department Budgets

Planning Department - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-521 Community Development	2,187,666	2,073,256	1,217,784	753,579	1,293,162
001-526 Economic Development	875,502	1,136,358	942,414	412,804	864,525
001-531 Planning Services	2,059,812	2,107,262	1,906,475	1,178,706	2,318,897
General Fund	5,122,980	5,316,876	4,066,673	2,345,089	4,476,584
120-521 Community Development	-	-	188,748	40,169	190,000
Public Safety Sales Tax	-	-	188,748	40,169	190,000
180-522 Tourism Activities and Fac.	1,893,755	1,864,708	2,613,095	1,535,676	3,051,707
Tourism	1,893,755	1,864,708	2,613,095	1,535,676	3,051,707
181-521 Community Development	2,002,160	2,810,808	5,277,844	3,199,039	6,918,231
Low Income Housing	2,002,160	2,810,808	5,277,844	3,199,039	6,918,231
182-521 Community Development	2,253,736	2,804,091	4,345,053	2,261,355	5,906,984
Affordable Housing Sales tax	2,253,736	2,804,091	4,345,053	2,261,355	5,906,984
183-522 Tourism Activities and Fac.	1,067,776	989,199	1,186,609	793,897	1,823,296
Tourism Promotion Area	1,067,776	989,199	1,186,609	793,897	1,823,296
190-521 Community Development	993,651	1,471,155	926,765	738,385	2,460,000
Community Development Block Grant	993,651	1,471,155	926,765	738,385	2,460,000
191-521 Community Development	572,471	328,850	1,620,317	330,669	1,534,210
Home Investment Partnership Grant	572,471	328,850	1,620,317	330,669	1,534,210
192-521 Community Development	11,224	233,604	450,600	221,779	1,175,645
HUD Home Subfund	11,224	233,604	450,600	221,779	1,175,645
475-541 Building Services	4,300,719	5,191,616	5,372,954	3,792,575	6,127,162
475-542 Rental Inspection Services	149,036	199,684	420,804	274,928	650,590
Development Services	4,449,755	5,391,300	5,793,759	4,067,503	6,777,752
TOTAL EXPENDITURE	18,367,508	21,210,591	26,469,462	15,533,560	34,314,410

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.

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.

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	2,769,131	2,827,997	-	-	-
INTERGOVERNMENTAL REVENUE	228,469	267,831	320,756	354,569	350,000
CHARGES FOR GOODS AND SERVICES	20,619,816	22,273,887	23,253,151	22,016,805	38,876,275
MISCELLANEOUS REVENUE	684,091	35,854	25,812	21,477	15,000
NON REVENUES	-	180,000	70,000	-	-
TOTAL REVENUE	24,301,508	25,585,569	23,669,719	22,392,851	39,241,275
NON-EXPENDITURES	20,759	20,759	11,459	-	-
SALARIES AND WAGES	2,796,499	3,225,493	2,771,462	1,909,821	3,307,567
PERSONNEL BENEFITS	2,241,935	2,483,815	2,207,891	1,444,199	3,349,887
SUPPLIES	100,274	55,421	115,650	41,507	115,825
OTHER SERVICES AND CHARGES	18,222,702	23,381,287	25,710,966	19,785,294	32,021,040
DEBT SERVICE PRINCIPAL	-	-	58,710	62,047	84,574
DEBT SERVICE INTEREST/COSTS	-	-	3,309	2,672	2,149
TOTAL EXPENDITURE	23,382,170	29,166,775	30,879,447	23,245,539	38,881,043

Department Budgets

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

Human Resources - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	12,974	12,974	7,162	-	-
NON-EXPENDITURES	12,974	12,974	7,162	-	-
SALARIES AND WAGES	1,651,723	1,888,188	1,348,142	922,286	-
OVERTIME AND HAZARD DUTY	4	1,141	-	683	-
SALARIES AND WAGES	1,651,727	1,889,329	1,348,142	922,969	-
PERSONNEL BENEFITS	721,833	729,727	493,955	374,793	-
PERSONNEL BENEFITS	721,833	729,727	493,955	374,793	-
OFFICE AND OPERATING SUPPLIES	17,399	6,778	29,830	2,552	-
SMALL TOOLS AND MINOR EQUIPMENT	6,105	2,193	3,096	629	-
SUPPLIES	23,504	8,971	32,926	3,181	-
PROFESSIONAL SERVICES	357,123	371,813	446,212	275,723	-
COMMUNICATION	8,081	8,350	8,971	6,448	-
TRAVEL	9,370	13,152	4,957	626	-
OPERATING RENTALS AND LEASES	83,757	87,914	215,012	108,106	-
INSURANCE	15,590	25,465	20,449	19,422	-
UTILITY SERVICE	-	-	26,337	15,145	-
REPAIRS & MAINTENANCE	8,268	38,414	24,341	23,289	-
MISCELLANEOUS	34,707	45,652	53,188	49,290	-
OTHER SERVICES AND CHARGES	516,895	590,760	799,467	498,049	-
TOTAL EXPENDITURE	2,926,933	3,231,762	2,681,652	1,798,992	-

Beginning in 2027, Human Resources Department expenses will transition from the General Fund to the Central Service Fund (580), where they will be distributed proportionally to departments that use these services. See the Fund Budgets section for more information.

Human Resources - Operating Central Service Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	-	-	-	1,629,148
SALARIES AND WAGES	-	-	-	-	1,629,148
PERSONNEL BENEFITS	-	-	-	-	741,872
PERSONNEL BENEFITS	-	-	-	-	741,872
OFFICE AND OPERATING SUPPLIES	-	-	-	-	13,260
SMALL TOOLS AND MINOR EQUIPMENT	-	-	-	-	6,003
SUPPLIES	-	-	-	-	19,263
PROFESSIONAL SERVICES	-	-	-	-	359,059
COMMUNICATION	-	-	-	-	10,937
TRAVEL	-	-	-	-	16,083
OPERATING RENTALS AND LEASES	-	-	-	-	158,709
INSURANCE	-	-	-	-	23,042
UTILITY SERVICE	-	-	-	-	10,050
REPAIRS & MAINTENANCE	-	-	-	-	18,102
MISCELLANEOUS	-	-	-	-	132,010
OTHER SERVICES AND CHARGES	-	-	-	-	727,992
TOTAL EXPENDITURE	-	-	-	-	3,118,275

Human Resources - Operating Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-221 HR Svcs and Admin	2,396,953	2,685,972	2,293,264	1,563,024	-
001-231 HR Personnel Benefits & Budg.	529,980	545,790	388,388	235,967	-
General Fund	2,926,933	3,231,762	2,681,652	1,798,992	-
114-247 Pension Benefits Services	1,257,277	1,248,758	1,274,411	291,545	760,921
115-247 Pension Benefits Services	-	-	-	514,532	1,179,841
Firefighter's Pensions	1,257,277	1,248,758	1,274,411	806,077	1,940,762
116-247 Pension Benefits Services	783,632	957,082	783,331	115,327	224,243
117-247 Pension Benefits Services	-	-	-	420,887	893,051
Police Officer's Pensions	783,632	957,082	783,331	536,215	1,117,294
561-244 Unemployment Benefits	37,440	142,142	239,490	114,410	195,368
Unemployment compensation	37,440	142,142	239,490	114,410	195,368
562-245 Workers Comp Benefits	1,795,088	1,655,917	1,875,572	1,188,801	2,183,576
Workers Comp Self-Insurance	1,795,088	1,655,917	1,875,572	1,188,801	2,183,576
565-246 Health Benefits Services	16,581,799	21,931,115	24,024,993	18,801,045	30,325,767
Health Benefits	16,581,799	21,931,115	24,024,993	18,801,045	30,325,767
580-221 HR Svcs and Admin	-	-	-	-	2,643,281
580-231 HR Personnel Benefits & Budg.	-	-	-	-	474,995
Central Services	-	-	-	-	3,118,275
TOTAL EXPENDITURE	23,382,170	29,166,775	30,879,447	23,245,539	38,881,043

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, 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.

Department Budgets

Information Technology Services Department

Description of Services

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

- **Enterprise Applications Services** – Managing, developing, and optimizing enterprise platforms and systems such as finance, HR, permitting, and document management to ensure reliable and efficient operations improve service delivery and internal efficiencies. These services include application configuration, integration, maintenance, and user support to optimize workflows and enhance service delivery across all departments.
- **GIS Services** – Manages spatial data systems, ensuring accurate mapping and integration with city operations like planning, utilities, and emergency services. These services maintain geospatial databases, public and staff applications such as CityIQ and Utility Lookup, and provide analysis that improves efficiency and decision-making across the organization.
- **BTV Operations** – Operating the City’s public access television channel to broadcast government meetings, produces special programming, and community programs that enhance civic engagement.
- **Network Operations** – Ensuring the security, reliability, and high-performance connectivity for city operations, enabling data flow between systems, departments, and remote sites. Responsibilities include managing virtual infrastructure, switches, routers, wireless access, and monitoring network performance to ensure uptime and scalability.
- **Information Security** – Protecting City systems and data from threats through proactive monitoring, risk management, and incident response. These services include implementing security policies, managing firewalls and endpoint protection, and ensuring compliance with regulatory standards.
- **Technical Services** – Delivering enterprise technology operations and support services, including enterprise system administration, infrastructure management, and responsive service desk assistance to ensure reliable and secure IT performance.
- **Telecommunications** – Providing planning, billing, and technical support for voice systems, ensuring reliable communication across all city facilities and departments. These services include maintaining phone systems, VoIP infrastructure, and cell phones to support efficient internal and external connectivity.

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

Budget Summary

The Information Technology Services Department is funded through the [Information Technology Fund](#), [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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
LICENSES AND PERMITS	239,550	253,502	216,747	135,576	225,000
CHARGES FOR GOODS AND SERVICES	8,507,820	8,837,558	11,638,835	8,327,939	12,673,096
MISCELLANEOUS REVENUE	54,067	63,293	53,151	30,561	60,000
OTHER FINANCING SOURCES	-	-	500,000	-	-
TOTAL REVENUE	8,801,437	9,154,353	12,408,733	8,494,076	12,958,096
NON-EXPENDITURES	4,720	4,720	502,605	-	-
SALARIES AND WAGES	2,770,076	3,258,629	3,727,926	2,545,030	4,059,640
PERSONNEL BENEFITS	1,144,180	1,261,715	1,338,681	1,021,567	1,768,213
SUPPLIES	1,270,460	662,403	710,334	412,722	763,218
OTHER SERVICES AND CHARGES	2,826,633	4,043,357	3,914,086	3,070,228	4,694,149
CAPITAL OUTLAYS	-	-	-	-	75,000
TOTAL EXPENDITURE	8,016,069	9,230,823	10,193,632	7,049,547	11,360,220

IT Services - Operating Information Technology Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	4,549	4,549	502,511	-	-
NON-EXPENDITURES	4,549	4,549	502,511	-	-
SALARIES AND WAGES	2,417,272	2,791,129	3,265,357	2,359,134	3,756,067
OVERTIME AND HAZARD DUTY	15,663	15,005	20,795	10,770	28,056
SALARIES AND WAGES	2,432,935	2,806,135	3,286,153	2,369,904	3,784,123
PERSONNEL BENEFITS	995,501	1,076,020	1,173,411	950,781	1,666,637
PERSONNEL BENEFITS	995,501	1,076,020	1,173,411	950,781	1,666,637
OFFICE AND OPERATING SUPPLIES	8,036	35,022	9,650	11,394	13,068
SMALL TOOLS AND MINOR EQUIPMENT	16,120	20,287	7,674	2,820	2,450
INTER FUND BILLING	-	-	491	-	-
SUPPLIES	24,156	55,309	17,815	14,214	15,518
PROFESSIONAL SERVICES	239,037	305,698	336,301	260,854	653,171
COMMUNICATION	13,153	17,733	20,108	12,575	26,220
TRAVEL	27,125	15,997	10,120	2,534	10,950
OPERATING RENTALS AND LEASES	347,418	355,842	488,400	394,146	478,905
INSURANCE	24,834	40,565	25,109	27,533	39,574
UTILITY SERVICE	4,776	4,546	34,582	28,483	43,200
REPAIRS & MAINTENANCE	16,062	42,407	37,977	43,081	1,000
MISCELLANEOUS	34,884	58,510	30,731	4,369	32,100
OTHER SERVICES AND CHARGES	707,290	841,298	983,329	773,574	1,285,120
TOTAL EXPENDITURE	4,164,432	4,783,311	5,963,218	4,108,473	6,751,398

Department Budgets

IT Services - Capital Projects All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	2,554	265,156	328,067	-
SALARIES AND WAGES	-	2,554	265,156	328,067	-
PERSONNEL BENEFITS	-	932	92,894	128,866	-
PERSONNEL BENEFITS	-	932	92,894	128,866	-
OFFICE AND OPERATING SUPPLIES	-	51,477	22,704	33,201	-
SMALL TOOLS AND MINOR EQUIPMENT	-	108,258	536,185	103,753	450,000
SUPPLIES	-	159,735	558,889	136,954	450,000
PROFESSIONAL SERVICES	-	32,860	991,939	959,359	1,015,000
REPAIRS & MAINTENANCE	-	-	86,074	770	-
OTHER SERVICES AND CHARGES	-	32,860	1,078,014	960,129	1,015,000
MACHINERY AND EQUIPMENT	-	91,096	-	143,659	60,000
CAPITAL OUTLAYS	-	91,096	-	143,659	60,000
TOTAL EXPENDITURE	-	287,176	1,994,953	1,697,674	1,525,000

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

IT Services - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
162-254 Public Educ. & Gov. Access TV	292,976	324,307	280,668	45,414	208,125
Publ Educ & Gov Acc TV	292,976	324,307	280,668	45,414	208,125
163-251 Equipment/PEG	45,240	27,432	41,459	19,085	148,000
Restricted Equipment/PEG	45,240	27,432	41,459	19,085	148,000
540-255 Telecommunication	585,834	639,433	759,875	407,336	676,738
Tech and Telecom	585,834	639,433	759,875	407,336	676,738
542-252 Technology Replacements	595,513	375,721	359,989	59,751	26,572
542-258 Computer Infrastructure	2,332,074	3,080,620	2,788,422	2,409,488	3,549,386
Computer Infrastructure	2,927,587	3,456,341	3,148,411	2,469,238	3,575,959
543-253 ITSD Services	3,799,212	4,287,968	5,557,611	3,764,514	6,147,240
543-257 GIS Administration	365,219	495,342	405,607	343,959	604,158
Information Technology	4,164,432	4,783,311	5,963,218	4,108,473	6,751,398
TOTAL EXPENDITURE	8,016,069	9,230,823	10,193,632	7,049,547	11,360,220

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

Finance operations will be paid out of the Central Services internal services fund. 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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
INTERGOVERNMENTAL REVENUE	-	-	7,975	-	-
CHARGES FOR GOODS AND SERVICES	2,647,448	2,647,440	2,940,327	2,032,964	4,291,834
MISCELLANEOUS REVENUE	636,386	488,180	419,931	267,321	433,250
NON REVENUES	1,637,602	1,780,146	1,967,690	-	95,000
OTHER FINANCING SOURCES	1,739,458	1,485,825	1,154,577	3,466,879	1,402,519
TOTAL REVENUE	6,660,894	6,401,592	6,490,499	5,767,163	6,222,603
NON-EXPENDITURES	11,544	11,544	6,606,372	-	-
SALARIES AND WAGES	2,258,912	2,077,094	2,100,137	1,454,793	2,455,309
PERSONNEL BENEFITS	1,031,757	898,089	831,832	649,466	1,188,246
SUPPLIES	162,777	65,714	18,754	4,198	5,820
OTHER SERVICES AND CHARGES	571,584	744,029	707,334	403,417	642,459
DEBT SERVICE PRINCIPAL	2,822,287	3,037,532	3,150,000	3,257,915	1,150,000
DEBT SERVICE INTEREST/COSTS	512,131	408,356	297,954	411,601	780,769
TOTAL EXPENDITURE	7,370,992	7,242,358	13,712,383	6,181,390	6,222,603

Finance Department - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	11,544	11,544	6,372	-	-
NON-EXPENDITURES	11,544	11,544	6,372	-	-
SALARIES AND WAGES	2,258,635	2,077,094	2,100,137	1,454,793	-
OVERTIME AND HAZARD DUTY	277	-	-	-	-
SALARIES AND WAGES	2,258,912	2,077,094	2,100,137	1,454,793	-
PERSONNEL BENEFITS	1,031,757	898,089	831,832	649,466	-
PERSONNEL BENEFITS	1,031,757	898,089	831,832	649,466	-
OFFICE AND OPERATING SUPPLIES	9,230	8,588	6,722	3,943	-
FUEL CONSUMED	1,813	782	552	256	-
SMALL TOOLS AND MINOR EQUIPMENT	151,734	56,344	11,480	-	-
SUPPLIES	162,777	65,714	18,754	4,198	-
PROFESSIONAL SERVICES	359,148	423,707	427,640	165,430	-
COMMUNICATION	(5,684)	42,508	25,110	19,267	-
TRAVEL	17,280	8,207	650	-	-
TAXES & OPERATING ASSESSMENTS	-	12	6	-	-
OPERATING RENTALS AND LEASES	135,703	142,045	175,592	151,819	-
INSURANCE	18,774	30,666	28,927	23,300	-
UTILITY SERVICE	-	-	15,232	12,613	-
REPAIRS & MAINTENANCE	16,555	68,073	12,599	14,662	-
MISCELLANEOUS	29,809	28,810	21,576	16,326	-
OTHER SERVICES AND CHARGES	571,584	744,029	707,334	403,417	-
TOTAL EXPENDITURE	4,036,575	3,796,470	3,664,428	2,511,874	-

Beginning in 2027, Finance Department expenses will transition from the General Fund to the Central Service Fund (580), where they will be distributed proportionally to departments that use these services.

Finance Department - Operating Central Services Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	-	-	-	2,455,309
SALARIES AND WAGES	-	-	-	-	2,455,309
PERSONNEL BENEFITS	-	-	-	-	1,188,246
PERSONNEL BENEFITS	-	-	-	-	1,188,246
OFFICE AND OPERATING SUPPLIES	-	-	-	-	4,920
FUEL CONSUMED	-	-	-	-	900
SUPPLIES	-	-	-	-	5,820
PROFESSIONAL SERVICES	-	-	-	-	251,301
COMMUNICATION	-	-	-	-	58,722
OPERATING RENTALS AND LEASES	-	-	-	-	250,626
INSURANCE	-	-	-	-	34,794
UTILITY SERVICE	-	-	-	-	20,100
REPAIRS & MAINTENANCE	-	-	-	-	16,326
MISCELLANEOUS	-	-	-	-	10,591
OTHER SERVICES AND CHARGES	-	-	-	-	642,459
TOTAL EXPENDITURE	-	-	-	-	4,291,834

Department Budgets

Finance Department - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-211 Finance Administration	676,053	670,224	560,729	331,133	-
001-213 Finance Services	2,389,681	2,274,369	2,209,231	1,348,094	-
001-214 City Clerk	144,255	144,364	186,563	348,630	-
001-215 Purchasing	826,586	707,513	707,906	484,017	-
General Fund	4,036,575	3,796,470	3,664,428	2,511,874	-
224-911 Debt Service Administration	281,303	287,111	790,388	12,696	297,550
225-911 Debt Service Administration	812,738	844,538	868,500	13,050	-
226-911 Debt Service Administration	-	-	6,100,000	-	-
227-911 Debt Service Administration	1,161,250	1,203,650	1,287,850	3,493,428	1,287,750
228-911 Debt Service Administration	621,400	654,750	655,348	-	-
235-911 Debt Service Administration	457,727	455,839	345,869	10,184	345,469
Governmental Debt Service	3,334,417	3,445,888	10,047,954	3,529,358	1,930,769
301-911 Debt Service Administration	-	-	-	140,157	-
What-Comm Facility Construction	-	-	-	140,157	-
580-211 Finance Administration	-	-	-	-	557,377
580-213 Finance Services	-	-	-	-	2,130,947
580-214 City Clerk	-	-	-	-	699,303
580-215 Purchasing	-	-	-	-	904,207
Central Services	-	-	-	-	4,291,834
TOTAL EXPENDITURE	7,370,992	7,242,358	13,712,383	6,181,390	6,222,603

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.

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
INTERGOVERNMENTAL REVENUE	9,942	10,979	10,979	11,192	10,000
CHARGES FOR GOODS AND SERVICES	3,273,386	4,804,306	3,629,199	3,446,586	5,494,056
FINES AND PENALTIES	644	835	1,920	-	35,449
MISCELLANEOUS REVENUE	-	-	10,634	-	-
OTHER FINANCING SOURCES	645,126	-	-	-	-
TOTAL REVENUE	3,929,097	4,816,120	3,652,731	3,457,778	5,539,505
NON-EXPENDITURES	4,601	4,601	2,540	-	-
SALARIES AND WAGES	1,631,511	1,750,887	1,877,199	1,343,308	2,041,906
PERSONNEL BENEFITS	659,190	631,375	635,143	463,962	808,898
SUPPLIES	15,175	8,481	17,162	8,224	20,523
OTHER SERVICES AND CHARGES	3,314,929	2,687,753	3,662,370	1,588,122	3,931,954
TOTAL EXPENDITURE	5,625,407	5,083,098	6,194,414	3,403,617	6,803,282

Department Budgets

Legal Department - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	4,601	4,601	2,540	-	-
NON-EXPENDITURES	4,601	4,601	2,540	-	-
SALARIES AND WAGES	1,458,388	1,562,272	1,675,147	1,202,366	766,587
OVERTIME AND HAZARD DUTY	-	30	47	-	-
SALARIES AND WAGES	1,458,388	1,562,302	1,675,194	1,202,366	766,587
PERSONNEL BENEFITS	583,657	561,199	569,209	412,855	328,027
PERSONNEL BENEFITS	583,657	561,199	569,209	412,855	328,027
OFFICE AND OPERATING SUPPLIES	11,247	4,084	8,230	7,354	2,971
SMALL TOOLS AND MINOR EQUIPMENT	2,154	2,687	5,540	216	1,045
SUPPLIES	13,401	6,771	13,770	7,570	4,016
PROFESSIONAL SERVICES	116,675	150,494	124,777	50,568	107,023
COMMUNICATION	7,731	8,823	10,040	6,243	-
TRAVEL	237	4,273	4,647	3,648	3,500
OPERATING RENTALS AND LEASES	83,188	88,102	100,951	103,743	19,481
INSURANCE	61,815	100,971	75,276	66,702	4,542
UTILITY SERVICE	-	-	12,180	9,615	-
REPAIRS & MAINTENANCE	491	627	667	47	954
MISCELLANEOUS	6,231	7,477	8,134	10,812	4,788
OTHER SERVICES AND CHARGES	276,368	360,769	336,671	251,379	140,288
TOTAL EXPENDITURE	2,336,416	2,495,642	2,597,385	1,874,170	1,238,918

Beginning in 2027, Civil Legal expenses will transition from the General Fund to the Central Services Fund (580), where they will be distributed proportionally to departments that use these services. Criminal Legal expenses will remain in the General Fund.

Legal Department - Operating Central Services Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	-	-	-	1,059,540
SALARIES AND WAGES	-	-	-	-	1,059,540
PERSONNEL BENEFITS	-	-	-	-	394,851
PERSONNEL BENEFITS	-	-	-	-	394,851
OFFICE AND OPERATING SUPPLIES	-	-	-	-	12,730
SMALL TOOLS AND MINOR EQUIPMENT	-	-	-	-	530
SUPPLIES	-	-	-	-	13,260
PROFESSIONAL SERVICES	-	-	-	-	80,004
COMMUNICATION	-	-	-	-	10,266
TRAVEL	-	-	-	-	2,611
OPERATING RENTALS AND LEASES	-	-	-	-	141,628
INSURANCE	-	-	-	-	71,545
UTILITY SERVICE	-	-	-	-	14,666
MISCELLANEOUS	-	-	-	-	8,685
OTHER SERVICES AND CHARGES	-	-	-	-	329,405
TOTAL EXPENDITURE	-	-	-	-	1,797,056

Legal Department - Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-261 Legal Services	2,304,121	2,442,890	2,565,740	1,847,496	1,238,918
001-263 Claims, Litigation & Insurance	32,295	52,752	31,645	26,674	-
General Fund	2,336,416	2,495,642	2,597,385	1,874,170	1,238,918
136-261 Legal Services	11,488	60,154	4,475	6,881	106,499
136-263 Claims, Litigation & Insurance	325,000	-	-	-	-
Environmental Remediation	336,488	60,154	4,475	6,881	106,499
550-263 Claims, Litigation & Insurance	2,952,504	2,527,303	3,592,554	1,522,566	3,660,808
Claims, Litigation & Prop Loss	2,952,504	2,527,303	3,592,554	1,522,566	3,660,808
580-261 Legal Services	-	-	-	-	1,759,280
580-263 Claims, Litigation & Insurance	-	-	-	-	37,776
Central Services	-	-	-	-	1,797,056
TOTAL EXPENDITURE	5,625,407	5,083,098	6,194,414	3,403,617	6,803,282

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

Communication Department

Description of Services

- Manage and coordinate Citywide communication strategies, including public information, media relations, and community engagement opportunities.
- Manage communication and community engagement channels such as the City's website, social media, newsletters, and online public engagement platforms.
- Support City departments by developing communication plans, messaging, and written or visual content for programs, initiatives, and emergency notifications.
- Maintain consistency with City policies, goals, and objectives across all communication and community engagement channels.
- Ensure high-quality public engagement through accessible, inclusive, and transparent practices.

Budget Summary

The Communication Department operates entirely out of the Central Service Fund.

Communications Department - Operating Central Service Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
CHARGES FOR GOODS AND SERVICES	-	-	-	-	1,070,593
TOTAL REVENUE	-	-	-	-	1,070,593
SALARIES AND WAGES	-	-	-	-	711,663
PERSONNEL BENEFITS	-	-	-	-	316,929
OTHER SERVICES AND CHARGES	-	-	-	-	42,000
TOTAL EXPENDITURE	-	-	-	-	1,070,593

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 FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
INTERGOVERNMENTAL REVENUE	131,799	8,000	1,224,999	473,891	-
CHARGES FOR GOODS AND SERVICES	514,512	514,512	871,582	971,619	767,141
MISCELLANEOUS REVENUE	-	64	971	-	-
TOTAL REVENUE	646,310	522,575	2,097,552	1,445,511	767,141
NON-EXPENDITURES	11,300	11,300	6,238	-	-
SALARIES AND WAGES	1,001,373	1,146,611	1,562,370	968,278	1,342,104
PERSONNEL BENEFITS	375,576	394,814	482,701	345,920	512,938
SUPPLIES	13,108	27,490	36,912	13,256	11,500
OTHER SERVICES AND CHARGES	267,090	304,021	2,169,303	588,853	1,471,985
TOTAL EXPENDITURE	1,668,446	1,884,237	4,257,524	1,916,307	3,338,528

Department Budgets

Executive Department - Operating General Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	11,300	11,300	6,238	-	-
NON-EXPENDITURES	11,300	11,300	6,238	-	-
SALARIES AND WAGES	996,973	1,125,022	1,455,128	891,614	1,217,382
OVERTIME AND HAZARD DUTY	4,400	79	-	-	-
SALARIES AND WAGES	1,001,373	1,125,101	1,455,128	891,614	1,217,382
PERSONNEL BENEFITS	375,576	386,218	442,110	314,410	458,920
PERSONNEL BENEFITS	375,576	386,218	442,110	314,410	458,920
OFFICE AND OPERATING SUPPLIES	11,213	21,951	12,571	13,256	11,500
SMALL TOOLS AND MINOR EQUIPMENT	1,895	5,539	17,992	-	-
INTER FUND BILLING	-	-	6,233	-	-
SUPPLIES	13,108	27,490	36,796	13,256	11,500
PROFESSIONAL SERVICES	323,141	334,981	1,388,817	115,450	501,185
COMMUNICATION	6,760	19,323	14,135	7,481	13,300
TRAVEL	2,994	3,836	548	6,664	5,000
OPERATING RENTALS AND LEASES	50,908	57,466	81,478	74,640	206,452
INSURANCE	17,279	28,224	15,330	55,244	66,583
UTILITY SERVICE	-	-	8,888	5,330	5,034
REPAIRS & MAINTENANCE	(512,884)	(513,512)	11,059	14,807	-
MISCELLANEOUS	378,892	373,703	278,897	196,311	180,000
OTHER SERVICES AND CHARGES	267,090	304,021	1,799,151	475,925	977,555
TOTAL EXPENDITURE	1,668,446	1,854,131	3,739,423	1,695,206	2,665,357

Executive Department - Operating Public Health, Safety and Justice Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	21,510	107,242	76,664	124,722
SALARIES AND WAGES	-	21,510	107,242	76,664	124,722
PERSONNEL BENEFITS	-	8,596	40,591	31,509	54,018
PERSONNEL BENEFITS	-	8,596	40,591	31,509	54,018
OFFICE AND OPERATING SUPPLIES	-	-	116	-	-
SUPPLIES	-	-	116	-	-
PROFESSIONAL SERVICES	-	-	-	5,000	5,810
OPERATING RENTALS AND LEASES	-	-	-	1,582	1,340
MISCELLANEOUS	-	-	370,152	106,346	487,281
OTHER SERVICES AND CHARGES	-	-	370,152	112,928	494,431
TOTAL EXPENDITURE	-	30,106	518,101	221,101	673,171

Executive Department- Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-111 Executive Management General Fund	1,668,446 1,668,446	1,854,131 1,854,131	3,739,423 3,739,423	1,695,206 1,695,206	2,665,357 2,665,357
120-111 Executive Management Public Safety Sales Tax	- -	30,106 30,106	518,101 518,101	221,101 221,101	673,171 673,171
TOTAL EXPENDITURE	1,668,446	1,884,237	4,257,524	1,916,307	3,338,528

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 address issues that affect the community.
- Approve policy framework for municipal operations and services.
- Serve on standing committees, which act as work sessions.
- Represent the City in regional and intergovernmental affairs.

Budget Summary

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

Legislative Department - Operating City Council Office	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
CHARGES FOR GOODS AND SERVICES	238,096	238,096	349,410	314,378	375,114
MISCELLANEOUS REVENUE	1,850	-	-	-	-
TOTAL REVENUE	239,946	238,096	349,410	314,378	375,114
NON-EXPENDITURES	3,454	3,454	1,906	-	-
SALARIES AND WAGES	651,791	694,989	758,835	547,349	880,182
PERSONNEL BENEFITS	225,053	239,717	239,890	193,774	318,787
SUPPLIES	13,557	35,810	2,322	2,937	2,100
OTHER SERVICES AND CHARGES	147,412	165,906	209,737	168,942	379,258
TOTAL EXPENDITURE	1,041,267	1,139,875	1,212,690	913,001	1,580,327

Department Budgets

Non-Departmental

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

Non-Departmental- Operating All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	87,662,543	89,818,931	102,751,308	66,102,928	115,059,306
LICENSES AND PERMITS	752,303	787,133	739,037	464,361	697,800
INTERGOVERNMENTAL REVENUE	1,722,893	2,013,119	1,618,204	927,266	1,610,000
CHARGES FOR GOODS AND SERVICES	2,150,950	1,152,703	1,357,525	218,969	277,571
MISCELLANEOUS REVENUE	288,876	1,232,787	431,460	340,731	2,149
NON REVENUES	494,612	497,972	566,125	48,259	84,574
OTHER FINANCING SOURCES		217,556	500,000	14,945,778	-
TOTAL REVENUE	93,072,177	95,720,201	107,963,659	83,048,291	117,731,401
NON-EXPENDITURES	1,641,829	916,306	699,348	33,000	194,000
SALARIES AND WAGES	350	828	184,157	(23)	-
PERSONNEL BENEFITS	-	137	84,648	-	-
SUPPLIES	622,562	-	1,712	1,834	1,402
OTHER SERVICES AND CHARGES	6,647,231	10,289,322	5,916,929	3,602,863	5,277,171
CAPITAL OUTLAYS	105,231	-	-	-	-
DEBT SERVICE PRINCIPAL	-	180,000	70,000	-	-
TOTAL EXPENDITURE	9,017,202	11,386,594	6,956,793	3,637,674	5,472,574

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 Project	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	-	1,500,000	-	-	-
NON-EXPENDITURES	-	1,500,000	-	-	-
SALARIES AND WAGES	17,160	16,030	8,618	-	-
SALARIES AND WAGES	17,160	16,030	8,618	-	-
PERSONNEL BENEFITS	6,814	6,235	298	-	-
PERSONNEL BENEFITS	6,814	6,235	298	-	-
INTER FUND BILLING	-	-	38,565	-	-
SUPPLIES	-	-	38,565	-	-
PROFESSIONAL SERVICES	117,960	59,324	-	-	-
OPERATING RENTALS AND LEASES	-	-	1,464	-	-
REPAIRS & MAINTENANCE	1,184,033	350,664	73,700	-	-
MISCELLANEOUS	-	-	13,329	-	-
OTHER SERVICES AND CHARGES	1,301,993	409,988	88,493	-	-
TOTAL EXPENDITURE	1,325,967	1,932,253	135,974	-	-

Department Budgets

Non-Departmental- Operating Expenditures, Fund Group	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
001-951 Non-Departmental	8,395,802	9,203,164	3,718,645	1,841,657	2,942,353
General Fund	8,395,802	9,203,164	3,718,645	1,841,657	2,942,353
120-951 Non-Departmental	-	1,528,680	2,582,801	1,796,017	2,530,221
Public Safety Sales Tax	-	1,528,680	2,582,801	1,796,017	2,530,221
136-951 Non-Departmental	621,400	654,750	655,348	-	-
Environmental Remediation	621,400	654,750	655,348	-	-
TOTAL EXPENDITURE	9,017,202	11,386,594	6,956,793	3,637,674	5,472,574

Department Budgets

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- Operating All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	2,298,180	2,232,617	2,258,106	1,553,830	2,400,000
MISCELLANEOUS REVENUE	13,789	17,512	16,839	9,800	11,400
TOTAL REVENUE	2,311,968	2,250,129	2,274,946	1,563,630	2,411,400
SALARIES AND WAGES	-	-	-	7,171	-
PERSONNEL BENEFITS	-	-	-	2,518	-
OTHER SERVICES AND CHARGES	47,775	54,899	70,002	30,683	190,143
DEBT SERVICE PRINCIPAL	1,775,854	1,922,959	2,115,214	834,326	252,418
DEBT SERVICE INTEREST/COSTS	353,225	279,393	194,771	92,451	138,239
TOTAL EXPENDITURE	2,176,855	2,257,251	2,379,987	967,149	580,801

Public Facilities District Capital Projects	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	-	-	-	1,336	-
SALARIES AND WAGES	-	-	-	1,336	-
PERSONNEL BENEFITS	-	-	-	607	-
PERSONNEL BENEFITS	-	-	-	607	-
REPAIRS & MAINTENANCE	-	-	-	-	1,000,000
OTHER SERVICES AND CHARGES	-	-	-	-	1,000,000
OTHER IMPROVEMENTS	-	-	-	17,598	-
CAPITAL OUTLAYS	-	-	-	17,598	-
TOTAL EXPENDITURE	-	-	-	19,541	1,000,000

Public Works

Public Works Department

Description of Services

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

The **Engineering Division** plans, designs and constructs capital infrastructure projects for the City's street, water, wastewater, and storm water systems. Planning efforts include multimodal transportation planning, six-year transportation plan, sewer comprehensive plan, and the water system plan. The Engineering Division provides oversight of private development projects. Engineering manages property acquisition for capital projects and the Lake Whatcom watershed, commercial leasing and survey services.

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

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

The **Operations Division** operates and maintains infrastructure systems including roadways and sidewalks, storm water utility, water treatment and distribution, and sewer treatment and collection. This division also provides code enforcement and cleanup of solid waste on Street right of ways and other sites in the City. In addition, the division does property maintenance and management for natural habitat and ecological preservation including boat inspections for invasive aquatic species.

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

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

Department Budgets

Budget Summary

Public Works - Operating All Funds	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TAXES	22,298,050	21,169,451	18,682,318	12,955,036	20,288,000
LICENSES AND PERMITS	196,773	332,727	331,076	244,049	251,000
INTERGOVERNMENTAL REVENUE	3,272,820	2,519,867	2,911,240	1,236,364	1,922,000
CHARGES FOR GOODS AND SERVICES	104,622,411	112,169,338	122,730,633	90,068,796	141,739,090
FINES AND PENALTIES	429,592	767,631	825,092	552,310	861,000
MISCELLANEOUS REVENUE	645,466	771,750	820,210	614,281	537,785
GAINS LOSSES AND CAPITAL CONTRIB - F	414,666	358,484	191,372	150,772	50,000
NON REVENUES	138,252	142,813	147,524	114,293	157,418
OTHER FINANCING SOURCES	1,558,373	26,886,760	9,350,783	2,237,534	42,987,796
TOTAL REVENUE	133,576,404	165,118,820	155,990,249	108,173,435	208,794,089
NON-EXPENDITURES	1,871,594	2,915,633	3,945,320	2,247,719	3,333,265
SALARIES AND WAGES	20,000,401	22,993,403	24,729,972	18,357,462	32,267,649
PERSONNEL BENEFITS	9,617,564	9,953,346	10,056,681	8,229,526	15,790,121
SUPPLIES	9,286,399	10,395,063	11,465,777	7,198,803	10,999,170
OTHER SERVICES AND CHARGES	52,410,277	63,833,706	62,570,027	41,454,113	73,223,527
CAPITAL OUTLAYS	4,797,824	8,295,979	4,690,590	2,054,320	7,705,500
DEBT SERVICE PRINCIPAL	3,190,367	3,449,757	10,019,902	2,414,177	4,211,499
DEBT SERVICE INTEREST/COSTS	2,965,743	3,794,997	3,848,590	2,677,641	3,222,507
TOTAL EXPENDITURE	104,140,169	125,631,885	131,326,858	84,633,761	150,753,237

Public Works - Operating Fund Expenditures	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
111 - Street	13,042,083	16,114,189	14,442,485	9,134,181	17,904,448
121 - Mitigation Bank					15,000
136 - Environmental Remediation	879,409	928,171	1,012,231	554,568	1,794,897
161 - Transportation	887,209	2,514,181	1,577,304	1,130,529	2,565,372
410 - Water	21,942,055	23,916,595	25,298,910	17,359,181	29,497,957
411 - Watershed	1,728,868	2,047,942	2,964,507	1,876,233	3,950,182
420 - Wastewater	24,539,088	30,606,562	30,241,736	21,765,720	34,820,743
430 - Storm Surface Water Utility	10,181,158	11,993,599	14,110,381	9,182,889	15,343,084
465 - Parking Services	2,756,553	3,337,807	3,840,745	3,062,762	4,538,895
510 - Fleet Administration	7,832,794	11,028,261	7,309,642	4,471,248	12,063,315
511 - Radio Communications	1,294,484	1,425,396	1,649,055	1,342,286	1,888,468
530 - Facilities Administration	9,372,581	11,357,115	18,150,071	6,861,448	11,921,208
570 - PW Admin & Engineering	9,683,888	10,362,069	10,729,792	7,892,715	14,449,668
TOTAL EXPENDITURE	104,140,169	125,631,885	131,326,858	84,633,761	150,753,237

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.

Public Works - Operating Street Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	657,030	904,124	1,097,959	569,568	1,092,418
NON-EXPENDITURES	657,030	904,124	1,097,959	569,568	1,092,418
SALARIES AND WAGES	2,206,463	2,818,169	2,955,720	2,144,501	3,740,973
OVERTIME AND HAZARD DUTY	41,532	54,930	43,889	43,863	70,485
SALARIES AND WAGES	2,247,994	2,873,099	2,999,609	2,188,363	3,811,458
PERSONNEL BENEFITS	1,181,081	1,184,139	1,184,348	934,036	1,712,943
PERSONNEL BENEFITS	1,181,081	1,184,139	1,184,348	934,036	1,712,943
OFFICE AND OPERATING SUPPLIES	1,061,799	1,303,150	1,354,482	595,236	1,443,700
FUEL CONSUMED	90,943	76,885	95,566	68,649	105,500
SMALL TOOLS AND MINOR EQUIPMENT	68,326	53,046	112,084	69,714	78,000
INTER FUND BILLING	(2,536)	(24,816)	(12,481)	(1,303)	-
SUPPLIES	1,218,532	1,408,264	1,549,651	732,296	1,627,200
PROFESSIONAL SERVICES	2,885,453	3,470,213	2,689,658	1,995,842	3,548,597
COMMUNICATION	11,173	11,128	68,275	54,167	67,649
TRAVEL	10,872	7,491	3,931	5,168	23,500
TAXES & OPERATING ASSESSMENTS	240	193	160	69	-
OPERATING RENTALS AND LEASES	818,718	896,795	1,013,154	518,138	1,013,203
INSURANCE	97,245	158,844	93,420	148,719	178,979
UTILITY SERVICE	534,722	592,096	681,593	503,695	710,000
REPAIRS & MAINTENANCE	3,173,223	4,625,598	2,898,443	1,489,076	3,973,000
MISCELLANEOUS	168,426	(135,692)	162,284	(4,955)	145,500
OTHER SERVICES AND CHARGES	7,700,071	9,626,667	7,610,917	4,709,919	9,660,429
MACHINERY AND EQUIPMENT	37,375	117,897	-	-	-
CAPITAL OUTLAYS	37,375	117,897	-	-	-
TOTAL EXPENDITURE	13,042,083	16,114,189	14,442,485	9,134,181	17,904,448

Department Budgets

Public Works - Operating Water Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	306,987	555,969	750,691	559,384	746,949
NON-EXPENDITURES	306,987	555,969	750,691	559,384	746,949
SALARIES AND WAGES	3,151,421	3,459,653	3,872,423	2,988,279	5,071,307
OVERTIME AND HAZARD DUTY	157,457	163,746	172,986	100,309	172,071
SALARIES AND WAGES	3,308,878	3,623,399	4,045,409	3,088,588	5,243,378
PERSONNEL BENEFITS	1,586,158	1,541,715	1,594,397	1,329,026	2,506,278
PERSONNEL BENEFITS	1,586,158	1,541,715	1,594,397	1,329,026	2,506,278
OFFICE AND OPERATING SUPPLIES	1,920,072	2,033,104	2,272,313	1,562,892	2,662,800
FUEL CONSUMED	105,270	96,205	104,347	74,386	126,000
SMALL TOOLS AND MINOR EQUIPMENT	64,335	62,279	111,760	56,607	120,600
INTER FUND BILLING	(11,644)	(9,024)	(2,871)	(1,086)	-
SUPPLIES	2,078,033	2,182,564	2,485,549	1,692,800	2,909,400
PROFESSIONAL SERVICES	4,407,018	4,690,570	4,465,674	2,237,650	4,490,529
COMMUNICATION	62,032	102,130	158,107	105,750	150,060
TRAVEL	10,497	11,752	6,149	1,807	24,500
TAXES & OPERATING ASSESSMENTS	6,150,259	6,553,306	6,896,461	4,778,593	8,960,880
OPERATING RENTALS AND LEASES	534,497	668,229	615,476	474,074	926,053
INSURANCE	238,996	390,386	215,091	201,427	245,127
UTILITY SERVICE	592,248	564,060	643,571	507,982	797,500
REPAIRS & MAINTENANCE	464,402	598,096	1,287,121	230,092	1,067,000
MISCELLANEOUS	466,020	484,442	482,712	825,992	632,400
OTHER SERVICES AND CHARGES	12,925,969	14,062,971	14,770,363	9,363,366	17,294,048
MACHINERY AND EQUIPMENT	49,001	31,699	20,066	-	-
CONSTRUCTION OF FIXED ASSETS	-	232,973	343,894	-	-
CAPITAL OUTLAYS	49,001	264,671	363,960	-	-
REVENUE BONDS	805,000	826,000	427,000	437,000	-
OTHER NOTES	714,807	714,807	714,807	714,807	714,807
DEBT SERVICE PRINCIPAL	1,519,807	1,540,807	1,141,807	1,151,807	714,807
INTEREST ON LT EXTERNAL DEBT	166,706	143,991	146,234	171,011	83,096
DEBT REGISTRATION COSTS	16	9	-	-	-
OTHER INTEREST AND DEBT SVC COSTS	500	500	500	3,200	-
DEBT SERVICE INTEREST/COSTS	167,222	144,499	146,734	174,211	83,096
TOTAL EXPENDITURE	21,942,055	23,916,595	25,298,910	17,359,181	29,497,957

Public Works - Operating Watershed Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	-	-	543,620	-	-
NON-EXPENDITURES	-	-	543,620	-	-
SALARIES AND WAGES	128,566	148,786	299,080	297,391	694,751
OVERTIME AND HAZARD DUTY	-	28	446	434	-
SALARIES AND WAGES	128,566	148,815	299,526	297,826	694,751
PERSONNEL BENEFITS	62,895	71,463	135,684	168,108	391,366
PERSONNEL BENEFITS	62,895	71,463	135,684	168,108	391,366
OFFICE AND OPERATING SUPPLIES	16,213	16,920	32,638	43,844	44,500
FUEL CONSUMED	2,808	2,321	3,264	3,270	5,000
SMALL TOOLS AND MINOR EQUIPMENT	8,488	6,529	18,555	16,015	4,500
INTER FUND BILLING	-	88	264	-	-
SUPPLIES	27,509	25,858	54,721	63,128	54,000
PROFESSIONAL SERVICES	154,065	161,231	333,650	263,577	971,700
COMMUNICATION	-	-	1,193	784	1,005
TRAVEL	-	-	808	-	-
TAXES & OPERATING ASSESSMENTS	1,155,386	1,230,257	1,291,141	815,406	1,301,600
OPERATING RENTALS AND LEASES	44,445	145,907	68,498	54,858	102,160
UTILITY SERVICE	-	111	107	-	-
REPAIRS & MAINTENANCE	2,570	2,938	4,614	71,483	60,000
MISCELLANEOUS	153,430	261,362	230,946	82,990	373,600
OTHER SERVICES AND CHARGES	1,509,897	1,801,806	1,930,957	1,289,098	2,810,065
LAND	-	-	-	(552)	-
MACHINERY AND EQUIPMENT	-	-	-	58,625	-
CAPITAL OUTLAYS	-	-	-	58,073	-
TOTAL EXPENDITURE	1,728,868	2,047,942	2,964,507	1,876,233	3,950,182

Department Budgets

Public Works - Operating Wastewater Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	305,185	554,167	749,696	559,384	746,949
NON-EXPENDITURES	305,185	554,167	749,696	559,384	746,949
SALARIES AND WAGES	3,638,627	3,891,614	4,152,032	3,288,025	5,463,518
OVERTIME AND HAZARD DUTY	290,359	317,721	309,115	165,226	289,440
SALARIES AND WAGES	3,928,985	4,209,335	4,461,147	3,453,251	5,752,958
PERSONNEL BENEFITS	1,821,225	1,777,071	1,743,033	1,427,295	2,603,669
PERSONNEL BENEFITS	1,821,225	1,777,071	1,743,033	1,427,295	2,603,669
OFFICE AND OPERATING SUPPLIES	2,041,191	2,049,358	2,394,047	1,632,795	3,098,520
FUEL CONSUMED	79,518	70,959	76,671	60,266	109,000
SMALL TOOLS AND MINOR EQUIPMENT	178,193	138,504	241,646	285,295	239,200
INTER FUND BILLING	7,005	1,807	479	16,184	4,000
SUPPLIES	2,305,906	2,260,628	2,712,843	1,994,540	3,450,720
PROFESSIONAL SERVICES	4,485,786	5,084,755	6,320,371	4,179,111	8,456,901
COMMUNICATION	29,429	73,065	129,516	85,591	158,671
TRAVEL	21,470	24,004	11,527	9,338	24,600
TAXES & OPERATING ASSESSMENTS	4,104,782	4,467,002	4,717,728	3,526,847	4,850,000
OPERATING RENTALS AND LEASES	407,213	529,672	632,235	559,537	1,150,817
INSURANCE	101,235	165,362	109,241	101,548	141,515
UTILITY SERVICE	1,664,837	1,855,167	1,770,564	1,705,189	2,855,500
REPAIRS & MAINTENANCE	2,308,800	6,331,399	2,942,514	1,231,672	642,500
MISCELLANEOUS	430,769	481,504	540,044	445,595	549,600
OTHER SERVICES AND CHARGES	13,554,319	19,011,931	17,173,740	11,844,428	18,830,103
BUILDINGS AND STRUCTURES	-	-	334,659	-	-
MACHINERY AND EQUIPMENT	58,154	234,249	-	-	-
CONSTRUCTION OF FIXED ASSETS	-	-	93,405	-	-
CAPITAL OUTLAYS	58,154	234,249	428,064	-	-
REVENUE BONDS	715,000	725,000	1,165,000	1,159,875	1,725,000
OTHER NOTES	20,373	20,681	20,993	10,615	21,632
DEBT SERVICE PRINCIPAL	735,373	745,681	1,185,993	1,170,490	1,746,632
INTEREST ON LT EXTERNAL DEBT	1,828,757	1,812,309	1,786,021	1,310,831	1,689,713
DEBT REGISTRATION COSTS	684	691	700	700	-
OTHER INTEREST AND DEBT SVC COSTS	500	500	500	4,800	-
DEBT SERVICE INTEREST/COSTS	1,829,941	1,813,500	1,787,221	1,316,331	1,689,713
TOTAL EXPENDITURE	24,539,088	30,606,562	30,241,736	21,765,720	34,820,743

Public Works - Operating Storm & Surface Water Fund	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
TRANSFERS OUT	301,096	550,078	747,439	559,384	746,949
NON-EXPENDITURES	301,096	550,078	747,439	559,384	746,949
SALARIES AND WAGES	1,979,861	2,370,825	2,862,488	2,259,090	3,732,191
OVERTIME AND HAZARD DUTY	14,389	22,799	34,487	16,273	43,259
SALARIES AND WAGES	1,994,250	2,393,624	2,896,975	2,275,363	3,775,450
PERSONNEL BENEFITS	1,027,484	1,157,425	1,285,547	1,097,361	2,008,364
PERSONNEL BENEFITS	1,027,484	1,157,425	1,285,547	1,097,361	2,008,364
OFFICE AND OPERATING SUPPLIES	323,890	498,569	310,502	162,231	320,600
FUEL CONSUMED	109,737	110,220	131,381	106,340	144,500
SMALL TOOLS AND MINOR EQUIPMENT	61,755	43,966	35,508	23,857	56,000
INTER FUND BILLING	(330)	(7,168)	(845)	(10,513)	-
SUPPLIES	495,052	645,587	476,546	281,915	521,100
PROFESSIONAL SERVICES	2,936,979	3,327,936	3,981,308	2,213,165	4,244,936
COMMUNICATION	20,042	62,511	95,820	62,629	101,214
TRAVEL	6,667	17,054	5,334	1,775	11,400
TAXES & OPERATING ASSESSMENTS	1,629,041	1,670,148	1,703,608	1,125,313	1,770,000
OPERATING RENTALS AND LEASES	512,197	846,930	1,724,672	685,186	1,321,342
INSURANCE	68,368	111,675	61,463	72,241	92,466
UTILITY SERVICE	14,139	13,572	13,104	10,010	5,500
REPAIRS & MAINTENANCE	144,904	385,129	575,747	458,846	288,200
MISCELLANEOUS	630,792	576,714	265,897	175,454	244,200
OTHER SERVICES AND CHARGES	5,963,129	7,011,670	8,426,954	4,804,619	8,079,258
LAND	-	-	-	2,500	-
MACHINERY AND EQUIPMENT	24,394	22,948	59,179	-	-
CAPITAL OUTLAYS	24,394	22,948	59,179	2,500	-
SPECIAL ASSESSMENT BONDS	-	-	8,982	-	-
OTHER NOTES	295,187	153,270	148,120	91,881	165,060
DEBT SERVICE PRINCIPAL	295,187	153,270	157,102	91,881	165,060
INTEREST ON LT EXTERNAL DEBT	80,567	58,998	60,640	69,867	46,903
DEBT SERVICE INTEREST/COSTS	80,567	58,998	60,640	69,867	46,903
TOTAL EXPENDITURE	10,181,158	11,993,599	14,110,381	9,182,889	15,343,084

Department Budgets

Public Works Capital Projects	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
SALARIES AND WAGES	782,135	1,169,575	1,357,072	910,086	-
OVERTIME AND HAZARD DUTY	11,642	42,278	96,265	59,795	-
SALARIES AND WAGES	793,776	1,211,853	1,453,337	969,882	-
PERSONNEL BENEFITS	354,095	476,084	540,526	366,460	-
PERSONNEL BENEFITS	354,095	476,084	540,526	366,460	-
OFFICE AND OPERATING SUPPLIES	49,305	1,507	-	375	-
SMALL TOOLS AND MINOR EQUIPMENT	1,037,490	91,952	1,152,908	130,882	-
INTER FUND BILLING	2,122	21,861	1,338	10,518	-
SUPPLIES	1,088,917	115,319	1,154,246	141,776	-
PROFESSIONAL SERVICES	2,653,467	1,139,786	2,750,435	1,072,730	5,900,000
OPERATING RENTALS AND LEASES	1,210	2,921	2,571	22,390	-
REPAIRS & MAINTENANCE	9,497,414	11,639,028	20,153,092	28,868,130	59,322,000
MISCELLANEOUS	163,542	509,040	590,908	1,161,119	160,000
OTHER SERVICES AND CHARGES	12,315,633	13,290,774	23,497,006	31,124,369	65,382,000
LAND	4,471,385	3,374,942	11,733,808	3,678,046	3,000,000
BUILDINGS AND STRUCTURES	928,065	9,080,453	15,429,738	301,154	-
OTHER IMPROVEMENTS	9,561,651	22,184,655	12,597,572	4,441,782	17,558,000
MACHINERY AND EQUIPMENT	254,195	818,089	-	983,608	-
CONSTRUCTION OF FIXED ASSETS	8,701,311	17,974,108	19,320,289	8,739,098	18,900,000
CAPITAL OUTLAYS	23,916,606	53,432,247	59,081,407	18,143,688	39,458,000
TOTAL EXPENDITURE	38,469,028	68,526,278	85,726,522	50,746,174	104,840,000

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 [2027 Capital Budget and 2028-2032 Capital Facilities Plan](#).

Public Works - Operating Group Expenditures	ACTUAL FY2023	ACTUAL FY2024	ACTUAL FY2025	YTD FY2026	PROPOSED FY2027
611 - Public Works Administration	4,298,176	4,828,228	5,092,637	4,125,120	6,723,335
628 - Natural Resources	4,701,869	5,749,932	6,946,762	4,329,759	8,274,965
632 - PW Treatment Plants Operations	16,211,233	21,637,127	20,018,371	12,911,232	20,175,513
634 - PW Water/Wastewater Utility Ops	22,543,377	24,206,733	25,565,701	18,193,968	31,131,169
636 - Public Works Maintenance Ops	14,076,750	17,083,972	16,778,311	11,083,443	20,094,794
638 - PW Transportation Management	7,328,290	9,272,194	10,316,995	7,664,526	12,535,961
642 - Purchasing & Material Mgmt Ops	1,516,242	1,415,714	2,158,236	996,684	-
643 - Public Works Financial Mgmt	7,568,570	9,701,254	11,339,627	7,337,137	10,767,270
644 - PW Asset Management	1,152,561	1,202,919	1,206,092	786,818	1,417,793
645 - Public Works Fleet Operations	7,832,794	11,028,261	7,309,642	4,471,248	12,063,315
646 - Public Works Facilities Ops	6,242,980	7,014,797	6,453,737	4,729,622	8,883,595
647 - PW Solid Waste Remediation	195,988	208,127	257,424	172,945	385,412
648 - Facilities Capital Maintenance	10,487	36,220	99,618	10,828	-
649 - QECB Bond	331,580	331,580	6,403,775	2,400	-
661 - Public Works Engineering Svcs	4,486,990	4,767,072	5,004,659	5,881,134	14,030,361
663 - Utilities Capital Improvements	1,692,302	1,957,275	1,881,967	845,540	2,200,000
664 - Transportation Capital Impr	1,533,781	2,585,324	1,737,228	31,713	-
665 - Natural Resources Restor Proj	1,029,365	1,040,709	1,184,337	66,170	100,000
668 - PW Watershed Acquisition/Mgmt	1,306,169	1,402,426	1,512,691	969,942	1,914,935
671 - Commercial Leasing	80,667	162,021	59,051	23,531	54,817
TOTAL EXPENDITURE	104,140,169	125,631,885	131,326,858	84,633,761	150,753,237

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

Department Budgets

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.

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.

CITYWIDE TOTAL - ALL DEPARTMENTS

All Funds	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED
All Departments	FY2023	FY2024	FY2025	FY2026	FY2027
Office Of The Mayor	1,668,446	1,898,046	4,377,699	1,916,307	3,338,528
City Council	1,041,267	1,139,875	1,212,690	913,001	1,580,327
Hearing Examiner	109,130	136,537	154,738	152,152	-
Finance	4,351,301	3,802,082	3,664,428	2,511,874	4,291,834
Human Resources	23,382,170	29,166,775	30,879,447	23,245,539	38,881,043
Legal	5,625,407	5,083,098	6,194,414	3,403,617	6,803,282
Library	7,483,455	8,098,558	8,068,686	5,619,240	9,415,546
Municipal Court	2,814,954	3,270,984	3,469,456	2,530,424	4,952,259
Museum	1,625,921	1,720,728	1,802,749	1,506,435	2,434,994
Parks & Recreation	29,654,542	28,710,617	37,653,389	20,190,411	33,277,456
Planning & Community Development	18,382,802	22,457,029	26,623,401	15,533,560	34,314,410
Police	41,542,674	44,501,623	48,306,670	37,220,341	58,228,654
Non-Departmental	10,343,169	13,318,846	7,092,767	5,637,674	6,472,574
Fire	50,565,893	53,710,242	56,809,892	39,180,282	65,819,571
Communications					1,070,593
Debt Service	3,334,417	3,445,888	10,047,954	3,669,516	1,930,769
Information Technology Services	8,016,069	9,517,999	12,188,585	8,747,220	12,885,220
Public Facilities District	2,176,855	2,257,251	2,379,987	986,690	1,580,801
Public Works	142,609,197	194,158,163	217,056,458	135,379,935	255,593,237
TOTAL EXPENDITURE	354,727,670	426,394,341	477,983,413	308,344,218	542,871,095

2027 CAPITAL BUDGET AND 2028-2032 CAPITAL FACILITIES PLAN

Capital Summary by Department

Department or Division	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
Information Tech. (ITSD)	1,525,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Parks & Recreation	8,389,000	16,532,488	10,342,257	8,591,911	4,322,236	2,880,144
PW Facilities	10,900,000	4,000,000	3,500,000	500,000	500,000	500,000
PW Natural Resources	2,425,000	5,739,000	6,000,000	-	-	-
PW Remediation	11,525,000	2,155,000	1,060,000	1,060,000	-	-
PW Transportation	27,362,000	34,476,356	8,960,000	7,650,000	9,250,000	9,400,000
PW Watershed Acquisition	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
PW Water & Sewer	49,628,000	67,317,000	76,825,800	65,635,800	82,982,800	78,293,800
Public Facilities District	1,000,000	-	-	-	-	-
Total	115,754,000	134,269,844	110,738,057	87,487,711	101,105,036	95,123,944

Capital Summary by Fund

Fund	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
111 - Street	10,093,000	18,422,356	200,000	200,000	200,000	200,000
121 - Mitigation Bank	725,000	-	-	-	-	-
136 - Environmental Remediation	12,025,000	6,655,000	1,060,000	1,060,000	-	-
141 - REET	12,748,000	11,142,488	6,242,257	2,091,911	3,022,236	1,380,144
161 - Transportation	12,480,000	10,469,000	6,510,000	6,450,000	7,050,000	8,950,000
173 - Greenways	5,705,000	8,575,000	4,500,000	7,150,000	3,250,000	2,150,000
177 - Park Impact	825,000	400,000	3,850,000	850,000	550,000	100,000
301 - What-Comm Facility Construction	-	-	-	-	-	-
302 - Library Renovation	850,000	-	-	-	-	-
303 - Skate Park Construction	2,500,000	-	-	-	-	-
410 - Water	19,228,000	21,667,000	41,825,800	20,635,800	27,982,800	23,293,800
411 - Watershed	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater	31,050,000	45,689,000	33,000,000	43,000,000	53,000,000	53,000,000
430 - Storm Surface Water Utility	1,700,000	5,700,000	8,000,000	2,000,000	2,000,000	2,000,000
460 - Golf Course	300,000	1,500,000	1,500,000	-	-	-
542 - Computer Infra. Replacement	1,525,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
965 - Public Facilities District	1,000,000	-	-	-	-	-
Total	115,754,000	134,269,844	110,738,057	87,487,711	101,105,036	95,123,944

Some projects, like the Library Remodel and What-Comm Facility, that were budgeted in 2026 may have remaining budget authority that will be requested to be reappropriated in early 2027.

Capital Budget

Information Technology Services Department

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
TSHCM - HRIS System RFP						
Development and Selection	650,000	-	-	-	-	-
542 - Computer Infra. Replacement	650,000	-	-	-	-	-
TSHPC - High Priority Apps, Projects & Contingency	250,000	450,000	450,000	450,000	450,000	450,000
542 - Computer Infra. Replacement	250,000	450,000	450,000	450,000	450,000	450,000
TSNIR - Annual Network Infrastructure Replacement	450,000	450,000	450,000	450,000	450,000	450,000
542 - Computer Infra. Replacement	450,000	450,000	450,000	450,000	450,000	450,000
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
TSCAM - Camera Server Replacement	75,000	-	-	-	-	-
542 - Computer Infra. Replacement	75,000	-	-	-	-	-
Total	1,525,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000

Parks and Recreation Department

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
P0022 - South State Street Manufactured Gas Plant - Clean Up	500,000	4,500,000	-	-	-	-
136 - Environmental Remediation	500,000	4,500,000	-	-	-	-
P0104 - Bayview Cemetery Street Improvements	-	79,568	-	84,413	-	92,241
141 - REET	-	79,568	-	84,413	-	92,241
P0105 - Bear Creek Open Space Parking & Wayfinding	580,000	-	-	-	-	-
173 - Greenways	580,000	-	-	-	-	-
P0109 - Civic Asset Preservation & Improvements	100,000	103,000	106,090	109,273	112,551	115,927
141 - REET	100,000	103,000	106,090	109,273	112,551	115,927
P0114 - Fairhaven Village Green Restroom	250,000	1,000,000	-	-	-	-
141 - REET	250,000	1,000,000	-	-	-	-
P0115 - Fairhaven Pavilion & Picnic Shelter	-	750,000	-	-	1,250,000	-
173 - Greenways	-	750,000	-	-	1,250,000	-
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	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
173 - Greenways	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
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	-	-	-	-	-	-
173 - Greenways	-	-	-	-	-	-
P0121 - Julianna Park Phase 2	-	-	250,000	750,000	-	-
177 - Park Impact	-	-	250,000	750,000	-	-
P0125 - Neighborhood Park Acquisition	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
P0127 - North Galbraith Trailhead & Parking	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
P0133 - Samish Crest Trail Wayfinding	-	1,500,000	-	-	-	-
173 - Greenways	-	1,500,000	-	-	-	-
P0135 - Structures and Facilities Repairs	350,000	270,375	278,486	287,314	295,446	304,309
141 - REET	350,000	270,375	278,486	287,314	295,446	304,309
P0122 - King/Queen Mountain Trailhead + Trail Improvement	-	350,000	-	-	-	-
173 - Greenways	-	350,000	-	-	-	-
P0128 - Pavement & Curbing Repairs	257,500	-	-	-	-	-
141 - REET	257,500	-	-	-	-	-
P0033 - The Pier at Little Squalicum Park	200,000	-	-	5,000,000	-	-
173 - Greenways	200,000	-	-	5,000,000	-	-
P0130 - Playground Replacement - Rock Hill	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
P0158 - Old Village Trail	50,000	-	-	-	-	-
177 - Park Impact	50,000	-	-	-	-	-
P0160 - Middle Fork Spring Trail	-	2,500,000	-	-	-	-
173 - Greenways	-	2,500,000	-	-	-	-
WF183 - Salish Landing	2,000,000	-	-	-	-	-
173 - Greenways	2,000,000	-	-	-	-	-

Capital Budget

Parks and Recreation Department (continued)

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
P0174 - Cornwall Park bridge replacement	-	100,000	500,000	-	-	-
177 - Park Impact	-	100,000	500,000	-	-	-
P0177 - Primrose Ln trail	-	-	-	-	-	-
173 - Greenways	-	-	-	-	-	-
P0178 - Playground replacement	-	-	450,000	-	450,000	-
177 - Park Impact	-	-	450,000	-	450,000	-
P0180 - Railroad Trail bridge	-	-	50,000	-	-	-
177 - Park Impact	-	-	50,000	-	-	-
P0126 - Neighborhood Park Projects	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
P0142 - Woodstock Farm Access Improvements	-	-	-	-	-	-
177 - Park Impact	-	-	-	-	-	-
P0194 - Pedestrian Bridge Repairs	51,500	53,045	54,636	56,275	57,964	59,703
141 - REET	51,500	53,045	54,636	56,275	57,964	59,703
P0188 - Wharf Street Trail	-	625,000	-	-	-	-
173 - Greenways	-	625,000	-	-	-	-
P0192 - Squalicum Creek Park Field Improvements	300,000	-	-	-	-	-
173 - Greenways	300,000	-	-	-	-	-
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	-	-	-	-	-	-
173 - Greenways	-	-	-	-	-	-
P0129 - Little Squalicum Park ADA and Wayfinding	50,000	-	-	-	-	-
173 - Greenways	50,000	-	-	-	-	-
P0197 - Stormwater Systems Repairs	50,000	51,500	53,045	54,636	56,275	57,964
141 - REET	50,000	51,500	53,045	54,636	56,275	57,964
P0199 - Lee Memorial Park Tot Lot	150,000	-	-	-	-	-
177 - Park Impact	150,000	-	-	-	-	-
P0200 - Bakerview Meadows Phase 1	75,000	400,000	5,000,000	-	-	-
177 - Park Impact	-	200,000	2,500,000	-	-	-
173 - Greenways	75,000	200,000	2,500,000	-	-	-
P0201 - Boulevard Park Middle Beach Shoreline Repairs	150,000	-	-	-	-	-
173 - Greenways	150,000	-	-	-	-	-
P0202 - Lake Padden Beach Restoration	-	500,000	-	-	-	-
173 - Greenways	-	500,000	-	-	-	-
P0203 - Bloedel Park Boat Launch Parking Kiosk	75,000	-	-	-	-	-
177 - Park Impact	75,000	-	-	-	-	-
P0204 - Sports Court Restoration	-	150,000	-	150,000	-	150,000
173 - Greenways	-	150,000	-	150,000	-	150,000
Total	8,389,000	16,532,488	10,342,257	8,591,911	4,322,236	2,880,144

Public Works – Facilities

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
EF0A1 - Emerging Projects - Facilities	500,000	500,000	500,000	500,000	500,000	500,000
141 - REET	500,000	500,000	500,000	500,000	500,000	500,000
EF177 - City Hall Basement Remodel	150,000	1,500,000	3,000,000	-	-	-
141 - REET	150,000	1,500,000	3,000,000	-	-	-
EF190 - Federal Building Remodel 2025	7,150,000	-	-	-	-	-
141 - REET	7,150,000	-	-	-	-	-
EF196 - Commercial St Garage Repairs	1,200,000	-	-	-	-	-
141 - REET	1,200,000	-	-	-	-	-
EF194 - Aquatic Center Munter's Unit Replacement	-	2,000,000	-	-	-	-
141 - REET	-	2,000,000	-	-	-	-
EF206 - Police HVAC	300,000	-	-	-	-	-
141 - REET	300,000	-	-	-	-	-
EF202 - Post Point Roof Replacements	650,000	-	-	-	-	-
420 - Wastewater	650,000	-	-	-	-	-
EF205 - Library Exterior	850,000	-	-	-	-	-
302 - Library Renovation	850,000	-	-	-	-	-
EF208 - Reinforce Retaining Wall Central Library	100,000	-	-	-	-	-
141 - REET	100,000	-	-	-	-	-
Total	10,900,000	4,000,000	3,500,000	500,000	500,000	500,000

Public Works – Natural Resources

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
EN059 - Squalicum Creek at Baker Creek Fish Passage Improvement	-	1,689,000	-	-	-	-
420 - Wastewater	-	1,689,000	-	-	-	-
EN062 - Padden Creek at 30th St Fish	1,700,000	3,700,000	-	-	-	-
430 - Storm Surface Water Utility	1,700,000	3,700,000	-	-	-	-
EV184 - Lake Whatcom Vault Retrofits:	-	350,000	-	-	-	-
410 - Water	-	350,000	-	-	-	-
MB102 - Mitigation Bank-Bear Creek Corrido	725,000	-	-	-	-	-
121 - Mitigation Bank	725,000	-	-	-	-	-
EV196 - Broadway Bridge Outfall Infra.	-	-	6,000,000	-	-	-
430 - Storm Surface Water Utility	-	-	6,000,000	-	-	-
Total	2,425,000	5,739,000	6,000,000	-	-	-

Public Works – Remediation

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
EC012 - Cornwall Ave Landfill	4,867,000	855,000	-	-	-	-
136 - Environmental Remediation	4,867,000	855,000	-	-	-	-
EC018 - RG Haley Remediation	6,498,000	1,140,000	-	-	-	-
136 - Environmental Remediation	6,498,000	1,140,000	-	-	-	-
EC019 - Central Waterfront Remediation	160,000	160,000	1,060,000	1,060,000	-	-
136 - Environmental Remediation	160,000	160,000	1,060,000	1,060,000	-	-
Total	11,525,000	2,155,000	1,060,000	1,060,000	-	-

Public Works – Transportation

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
ER017 - Rainier Street Bridge Over						
Chuckanut Creek	2,000,000	2,000,000	-	-	-	-
111 - Street	2,000,000	2,000,000	-	-	-	-
ES564 - Meridian/Birchwood						
Intersection	6,693,000	3,544,356	-	-	-	-
111 - Street	6,493,000	1,944,356	-	-	-	-
161 - Transportation	200,000	1,600,000	-	-	-	-
ER018 - Eldridge Ave Bridge Reconstr						
Squalicum Creek	-	4,462,000	-	-	-	-
111 - Street	-	3,400,000	-	-	-	-
161 - Transportation	-	1,062,000	-	-	-	-
ES0A1 - Street Preservation Program	-	4,099,000	4,250,000	3,900,000	3,400,000	4,100,000
161 - Transportation	-	4,099,000	4,250,000	3,900,000	3,400,000	4,100,000
ES0A3 - Non Motorized Transportation						
Improvements Annual Program	-	765,000	1,500,000	1,600,000	3,200,000	3,500,000
161 - Transportation	-	765,000	1,500,000	1,600,000	3,200,000	3,500,000
WF023 - Pine Street QZ Crossing	1,175,000	-	-	-	-	-
141 - REET	800,000	-	-	-	-	-
161 - Transportation	375,000	-	-	-	-	-
ES0A2 - Railroad Quiet Zones Annual						
Program	-	250,000	250,000	250,000	250,000	250,000
141 - REET	-	250,000	250,000	250,000	250,000	250,000
ES0A4 - Clean Energy Transportation						
Program	-	1,070,000	760,000	950,000	450,000	1,350,000
161 - Transportation	-	1,070,000	760,000	950,000	450,000	1,350,000
ET037 - DWNTN Signalized Intersection						
Accessibility & Safety Imps	1,489,000	1,450,000	-	-	-	-
141 - REET	1,489,000	1,450,000	-	-	-	-
WF024 - Waterfront Skatepark under						
Chestnut / Bay Bridge*	2,500,000	-	-	-	-	-
303 - Skate Park Construction	2,500,000	-	-	-	-	-
*Funded through the following transfers: \$500k from REET, \$450k from Greenways, and \$550k from PIF						
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	1,550,000	-	-	750,000	1,750,000	-
141 - REET	-	-	-	750,000	1,750,000	-
161 - Transportation	1,550,000	-	-	-	-	-
ER019 - Electric Ave Bridge						
Reconstruction	-	10,263,000	-	-	-	-
111 - Street	-	8,878,000	-	-	-	-
141 - REET	-	1,385,000	-	-	-	-
ES593 - Samish Way and Maple St						
Overlay	2,015,000	-	-	-	-	-
161 - Transportation	2,015,000	-	-	-	-	-
ES598 - Downtown Connections Plan						
Implementation	-	500,000	2,000,000	-	-	-
141 - REET	-	500,000	2,000,000	-	-	-
ET038 - Old Fairhaven Pkwy and I5 Bike						
and Pedestrian Improvements	400,000	-	-	-	-	-
161 - Transportation	400,000	-	-	-	-	-

Public Works – Transportation (Continued)

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
WF025 - Wharf Street from Pine Street to State RAB	2,000,000	2,000,000	-	-	-	-
141 - REET	-	2,000,000	-	-	-	-
161 - Transportation	2,000,000	-	-	-	-	-
ET040 - Vision Zero Safety Study	300,000	300,000	-	-	-	-
161 - Transportation	300,000	300,000	-	-	-	-
ES601 - Holly St MM Imp Broadway to Champion	1,400,000	3,573,000	-	-	-	-
111 - Street	1,400,000	2,000,000	-	-	-	-
161 - Transportation	-	1,573,000	-	-	-	-
ES602 - Non Motorized Crossing and Connection Improvements Citywide	1,890,000	-	-	-	-	-
161 - Transportation	1,890,000	-	-	-	-	-
ES592 - 2027 Overlays E Bellingham	3,750,000	-	-	-	-	-
161 - Transportation	3,750,000	-	-	-	-	-
Grand Total	27,362,000	34,476,356	8,960,000	7,650,000	9,250,000	9,400,000

Public Works – Watershed Acquisition

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
WS0A1 - Watershed Acquisitions Annual	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Capital Budget

Public Works – Water & Sewer Utilities

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
EU0A1 - Annual Sewer System Improvements	3,000,000	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	3,000,000
EU193 - Tremont Lift Station	500,000	-	-	-	-	-
420 - Wastewater	500,000	-	-	-	-	-
EW0A1 - Annual Water System Improvements	6,000,000	8,000,000	10,794,800	10,794,800	10,794,800	10,794,800
410 - Water	6,000,000	8,000,000	10,794,800	10,794,800	10,794,800	10,794,800
EU188 - Post Point Generators and Controls	2,000,000	-	-	-	-	-
420 - Wastewater	2,000,000	-	-	-	-	-
EU194 - Post Point Sludge Tank Rplc.	6,000,000	-	-	-	-	-
420 - Wastewater	6,000,000	-	-	-	-	-
EU198 - 200-210 McKenzie Site Cleanup	5,500,000	6,000,000	-	-	-	-
420 - Wastewater	5,500,000	6,000,000	-	-	-	-
EU199 - Incinerator Emission Control Upgrade	12,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-
420 - Wastewater	12,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-
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
EW248 - WTP Flow Metering Improvements	200,000	3,000,000	-	-	-	-
410 - Water	200,000	3,000,000	-	-	-	-
EW247 - King Mountain Water Reservoirs	5,000,000	9,317,000	22,781,000	-	-	-
410 - Water	5,000,000	9,317,000	22,781,000	-	-	-
EW243 - WTP Soda Ash Feed System Impr.	2,000,000	-	-	-	-	-
410 - Water	2,000,000	-	-	-	-	-
EW241 - Water Plant Raw Water Intake	3,895,000	1,000,000	-	-	-	-
410 - Water	3,895,000	1,000,000	-	-	-	-
EW250 - General Dead End Fire Flow Program	1,883,000	-	-	-	-	-
410 - Water	1,883,000	-	-	-	-	-
EW249 - Water Distr Piping 2031	-	-	-	-	2,302,000	-
410 - Water	-	-	-	-	2,302,000	-
EW251 - WTP Screenhouse Rehabilitation	-	-	-	4,600,000	4,600,000	-
410 - Water	-	-	-	4,600,000	4,600,000	-
EW252 - WTP Intake Temporary Bypass	-	-	8,250,000	2,750,000	-	-
410 - Water	-	-	8,250,000	2,750,000	-	-
EW253 - WTP Intake Tunnel Rehabilitation	-	-	-	-	7,500,000	2,500,000
410 - Water	-	-	-	-	7,500,000	2,500,000
EW254 - Alum System Replacement	-	-	-	486,000	-	-
410 - Water	-	-	-	486,000	-	-
EW255 - WTP Powerhouse Demolition	250,000	-	-	-	-	-
410 - Water	250,000	-	-	-	-	-
EW258 - WTP Filter Mechanical Equipment Replacement	-	-	-	-	-	5,549,000
410 - Water	-	-	-	-	-	5,549,000
EU205 - Broadway S Hill Sewer Improvements	-	10,000,000	-	-	-	-
420 - Wastewater	-	10,000,000	-	-	-	-

Public Works – Water & Sewer Utilities (continued)

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
EU202 - Edgemoor & Columbia Sewer Improvements	1,400,000	5,000,000	-	-	-	-
420 - Wastewater	1,400,000	5,000,000	-	-	-	-
EW260 - Rehabilitation of Reservoirs: Padden, Dakin 2, Whatcom Falls 2, College Way, Consolidation, Dakin 1	-	-	-	2,005,000	2,536,000	4,450,000
410 - Water	-	-	-	2,005,000	2,536,000	4,450,000
EU0A2 - Sewer Comp Plan Implementation	-	10,000,000	20,000,000	30,000,000	40,000,000	50,000,000
420 - Wastewater	-	10,000,000	20,000,000	30,000,000	40,000,000	50,000,000
EW257 - Water Treatment Plant Polymer System Replacement	-	-	-	-	250,000	-
410 - Water	-	-	-	-	250,000	-
Total	49,628,000	67,317,000	76,825,800	65,635,800	82,982,800	78,293,800

Non-Departmental

	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031	Estimated 2032
EF192 - Mt Baker Theatre Roof Replacements	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 2026	Proposed 2027	Employee Group
POLICE DEPARTMENT			
Accounting Technician	2.0	2.0	Local 1937
Chief of Police	1.0	1.0	Non-Union
Code Compliance Officer	1.0	1.0	Teamster 231
Community Services Officer	4.0	4.0	Local 1937
Corporal	8.0	8.0	Police Guild
Crime Analyst	1.0	1.0	Teamster 231
Crime Scene Investigator	6.0	6.0	Police Guild
Deputy Police Chief	2.0	2.0	Non-Union
Detective	11.0	11.0	Police Guild
Evidence and ID Officer	1.0	1.0	Police Guild
Evidence and ID Supervisor	1.0	1.0	Police Guild
Lieutenant	6.0	6.0	FOP
Patrol Officers	80.0	78.0	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	0.0	Teamster 231
Record Bureau Supervisor	3.0	3.0	Teamster 231
Sergeant	12.0	12.0	Police Guild
Technical Support Specialist	1.0	1.0	Local 1937
Traffic Officer	2.0	4.0	Police Guild
Warrant Officer	3.0	3.0	Local 1937
What-Comm Admin Secretary	0.0	1.0	Local 1937
What-Comm Deputy Director	1.0	1.0	Non-Union
What-Comm Dispatcher-In-Training, Call Receiver, Dispatcher, Dispatch Supervisor	36.0	34.0	W-C Disp Guild
What-Comm Operations Manager	0.0	1.0	Teamster 231
What-Comm GIS Analyst	1.0	1.0	Teamster 231
What-Comm Technology Manager	1.0	1.0	Teamster 231
What-Comm Technical Support Specialist	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	205.0	204.0	
Regular Non-Benefited/Temporary Labor	1.6	1.6	Temporary
TOTAL POLICE DEPARTMENT	206.6	205.6	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	5.0	5.0	Non-Union
<i>Non-Uniformed Employee Group</i>	26.0	27.0	Local 1937
<i>Police Lieutenants Employee Group</i>	6.0	6.0	FOP
<i>Public Safety Dispatch Group</i>	36.0	34.0	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

Budgeted Positions

Fire Department

DEPARTMENT	Revised 2026	Proposed 2027	Employee Group
FIRE DEPARTMENT			
Accounting Assistant 3	1.0	1.0	Local 1937
Accounting Technician	1.0	1.0	Local 1937
Administrative Secretary	1.0	1.0	Local 1937
Assistant Fire Chief	2.0	2.0	Non-Union
Battalion Chiefs	6.0	6.0	IAFF 106S
Captains	46.0	46.0	IAFF 106
Division Chiefs (including Fire Marshall)	3.0	3.0	IAFF 106S
Emergency Manager	1.0	1.0	Non-Union
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	132.3	130.0	IAFF 106
Medical Services Officer	1.0	1.0	IAFF 106S
Office Assistant 2	1.0	1.0	Local 1937
Permit Technician	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	219.3	217.0	
TOTAL FIRE DEPARTMENT	219.3	217.0	
STAFFING SUMMARY BY BARGAINING UNIT:			
<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>	182.3	180.0	IAFF 106
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	5.0	5.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	2.0	2.0	Teamster 231

Municipal Court

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
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	2.0	2.0	Elected
TOTAL MUNICIPAL COURT	17.0	17.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Municipal Court Judge</i>	2.0	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
	2026	2027	Group
PLANNING AND COMMUNITY DEVELOPMENT			
Building Inspector 1, 2	4.0	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	0.0	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	1.0	1.0	Local 1937
Long Range Planning Manager	1.0	1.0	Non-Union
Office Assistant 1, 2, 3	4.0	4.0	Local 1937
Permit Center Supervisor	1.0	1.0	Teamster 231
Permit Technician	3.0	3.0	Local 1937
Planner 1, 2	10.0	10.0	Teamster 231
Planning & Comm Dev Director	1.0	1.0	Non-Union
Planning & Community Dev Admin. Supervisor	1.0	1.0	Teamster 231
Planning Code Compliance Officer	1.0	1.0	Teamster 231
Planning Development Services Manager	1.0	1.0	Non-Union
Planning Senior GIS Analyst	2.0	2.0	Teamster 231
Plans Examiner	3.0	3.0	Local 1937
Rental Protection Program Specialist	1.0	1.0	Teamster 231
Residential Rental Inspector	1.0	1.0	Local 1937
Senior Planner	4.0	3.0	Teamster 231
Senior Plans Examiner	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	53.0	51.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	Temporary
TOTAL PLANNING DEPARTMENT	53.4	51.4	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	21.0	21.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	28.0	26.0	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	Temporary

BUDGETED POSITIONS - RECREATION AND CULTURE

Parks and Recreation Department

DEPARTMENT	Revised	Proposed	Employee
	2026	2027	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	1.0	0.0	Local 1937
Aquatic Leader 1, 2	1.3	1.3	Local 1937
Aquatic Program Leader	3.6	3.6	Local 1937
Aquatics Recreation Supervisor	1.0	1.0	Local 1937
Athletic Facility Supervisor	1.0	1.0	Teamster 231
Construction Inspector	2.0	2.0	Local 1937
Education Programs & Activities Coordinator	5.0	5.0	Local 1937
Greenways Project Manager	1.0	1.0	Teamster 231
Landscape Architect	1.0	1.0	Teamster 231
Maintenance Aide 1, 2, 3	11.2	11.2	Local 1937
Office Assistant 1, 2, 3	2.0	3.0	Local 1937
Park Administrative Coordinator	1.0	1.0	Teamster 231
Park Arborist	1.0	1.0	Local 1937
Park Design & Dev Manager	1.0	1.0	Non-Union
Park Facilities Manager	1.0	1.0	Teamster 231
Park Field Supervisor	4.0	4.0	Teamster 231
Park Improvement Supervisor	1.0	1.0	Teamster 231
Park Operations Manager	1.0	1.0	Non-Union
Park Planning & Development Coordinator	1.0	1.0	Teamster 231
Park Programs Coordinator	2.0	2.0	Local 1937
Park Specialist	9.0	9.0	Local 1937
Park Stewardship Supervisor	1.0	1.0	Teamster 231
Park Technician	25.0	25.0	Local 1937
Park Technician-Structures	4.0	4.0	Local 1937
Park Worker	12.0	12.0	Local 1937
Parks and Rec Director	1.0	1.0	Non-Union
Project Engineer Parks	1.0	1.0	Teamster 231
Recreation Manager	1.0	1.0	Non-Union
Recreation Supervisor	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	102.0	102.0	
Regular Non-Benefited/Temporary Labor	16.6	16.5	Temporary
TOTAL PARKS AND RECREATION	118.6	118.5	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	84.0	84.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	14.0	14.0	Teamster 231
<i>Temporary Labor Employee Group</i>	16.6	16.5	Temporary

Budgeted Positions

Library

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
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	8.1	8.1	Local 1937
Library Clerk	10.4	10.4	Local 1937
Library Director	1.0	1.0	Non-Union
Library Specialist 1	4.0	4.0	Local 1937
Library Specialist 2	1.5	1.5	Local 1937
Library Supervisor of Public Services	1.0	1.0	Teamster 231
Supervisor of Operations	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	43.0	43.0	
Regular Non-Benefited/Temporary Labor	7.3	7.3	Temporary
TOTAL LIBRARY	50.3	50.3	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	4.0	4.0	Non-Union
<i>Non-Uniformed Employee Group</i>	27.0	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

Museum

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
MUSEUM			
Exhibits Assistant	1.0	1.0	Local 1937
Museum Director	0.0	0.0	Non-Union
Museum Technician	1.0	1.0	Local 1937
Museum Visitor Services Attendant	1.4	1.4	Local 1937
TOTAL MUSEUM	3.4	3.4	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	0.0	0.0	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
	2026	2027	Group
HUMAN RESOURCES DEPARTMENT			
Benefits Coordinator	2.0	2.0	Non-Union
Benefit Specialist	2.0	2.0	Non-Union
Benefits Manager	1.0	1.0	Non-Union
Healthcare Benefits Analytics Coordinator	1.0	1.0	Non-Union
HR Generalist-Class & Comp	1.0	1.0	Non-Union
HR Generalist	2.0	3.0	Non-Union
HR Specialist	0.5	0.5	Non-Union
Human Resources Analyst	5.9	4.9	Non-Union
Human Resources Assistant	2.0	1.0	Non-Union
Human Resources Director	1.0	1.0	Non-Union
Human Resources Deputy Director	1.0	1.0	Non-Union
Human Resources Office Assistant	0.8	0.8	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 Analyst	0.0	1.0	Non-Union
Payroll Assistant	2.0	1.0	Non-Union
Payroll Lead	1.0	0.0	Non-Union
Payroll Technician	0.8	1.8	Non-Union
Subtotal Regular Benefited Employees	28.0	27.0	
TOTAL HUMAN RESOURCES DEPT.	28.0	27.0	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	28.0	27.0	Non-Union

Budgeted Positions

Information Technology Services Department

DEPARTMENT	Revised	Proposed	Employee
	2026	2027	Group
INFORMATION TECHNOLOGY SERVICES DEPARTMENT			
Accounting Technician	1.0	1.0	Local 1937
Enterprise 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
IT Services Director	1.0	1.0	Non-Union
IT Senior GIS Analyst	2.0	2.0	Teamster 231
IT Service Desk Supervisor	1.0	1.0	Teamster 231
Library Systems Analyst	1.0	1.0	Teamster 231
Network Analyst 1, 2	2.0	2.0	Teamster 231
Network Operations Manager	1.0	1.0	Non-Union
Network Telecommunications Analyst	1.0	1.0	Teamster 231
Senior Information Security Analyst	1.0	1.0	Teamster 231
Senior Project Manager/Database Admin	1.0	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	4.0	4.0	Teamster 231
Technical Services Manager	1.0	1.0	Non-Union
Technical Services Operations Supervisor	1.0	1.0	Teamster 231
Technical Support Specialist 1, 2	5.6	5.6	Local 1937
TV Production Assistant	1.0	0.0	Local 1937
TV Station Coordinator	1.0	0.0	Teamster 231
Web Systems Analyst	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	32.6	30.6	
TOTAL INFO. TECH. SERVICES DEPT.	32.6	30.6	
STAFFING SUMMARY BY BARGAINING UNIT:			
Non-Represented Employee Group	5.0	5.0	Non-Union
Non-Uniformed Employee Group	9.6	8.6	Local 1937
Supervisor/Professional Employee Group	18.0	17.0	Teamster 231

Finance Department

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
FINANCE DEPARTMENT			
Accountant 1	1.0	1.0	Teamster 231
Accountant 3	2.0	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	1.0	1.0	Non-Union
Budget and Treasury Manager	1.0	1.0	Non-Union
Buyer	1.0	1.0	Local 1937
Contract Specialist	3.0	3.0	Local 1937
Deputy City Clerk	1.0	1.0	Non-Union
Deputy Finance Director	0.0	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
Hearing Examiner Administrative Assist	0.0	0.5	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	32.0	32.5	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	6.0	6.5	Non-Union
<i>Non-Uniformed Employee Group</i>	19.0	19.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	7.0	7.0	Teamster 231

Budgeted Positions

Legal Department

DEPARTMENT	Revised 2026	Proposed 2027	Employee Group
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

Communication Department

DEPARTMENT	Revised 2026	Proposed 2027	Employee Group
COMMUNICATION DEPARTMENT			
Asst. Comm, Community Relation Director	0.0	1.0	Non-Union
Communications Director	0.0	1.0	Non-Union
Communications and Public Engagement Mgr.	0.0	1.0	Teamster 231
Communications & Outreach Coordinator	0.0	1.0	Teamster 231
TV Production Assistant	0.0	1.0	Local 1937
TV Station Coordinator	0.0	1.0	Teamster 231
TOTAL COMMUNICATION DEPARTMENT	0.0	6.0	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Non-Represented Employee Group</i>	0.0	2.0	Non-Union
<i>Non-Uniformed Employee Group</i>	0.0	1.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	0.0	3.0	Teamster 231

Executive Department - Mayor's Office

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
EXECUTIVE DEPARTMENT			
Asst. Comm, Community Relation Director	1.0	0.0	Non-Union
Climate Energy Manager	1.0	1.0	Non-Union
Communications Director	1.0	0.0	Non-Union
Deputy Administrator	2.0	0.0	Non-Union
Deputy Mayor	0.0	1.0	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
Executive Program Manager	1.0	1.0	Non-Union
Strategic Initiatives Manager	2.0	2.0	Non-Union
Urban Strategist	0.0	1.0	Non-Union
Subtotal Regular Benefited Employees	11.0	9.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	Temporary
TOTAL EXECUTIVE DEPARTMENT	11.4	9.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>			
<i>Mayor</i>	1.0	1.0	Elected
<i>Non-Represented Employee Group</i>	10.4	8.4	Non-Union

Legislative Department - Council Office

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
LEGISLATIVE			
Council Members	7.0	7.0	Elected
City Council Administrative Assistant	1.0	1.0	Non-Union
City Council Comm. & Comty. Relations Mgr.	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	11.0	11.0	
TOTAL LEGISLATIVE	11.0	11.0	
<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

BUDGETED POSITIONS - PUBLIC WORKS

Public Works Department

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
PUBLIC WORKS			
Accounting Assistant 2	0.6	0.6	Local 1937
Accounting Technician	3.0	3.0	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	2.0	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	3.0	3.0	Local 1937
Engineer 2	7.0	7.0	Teamster 231
Engineer IT, 1	3.0	3.0	Teamster 231
Engineering Assistant	1.0	1.0	Local 1937
Engineering Manager	1.0	1.0	Non-Union
Engineering Technician	3.0	3.0	Local 1937
Environmental Coordinator	3.0	3.0	Teamster 231
Environmental Mitigation Coordinator	1.0	1.0	Teamster 231
Facilities Maintenance Technician	2.0	2.0	Local 1937
Facilities Maintenance Worker 1, 2, 3	6.0	6.0	Local 1937
Facilities Manager	1.0	1.0	Teamster 231
Facilities Project Manager	2.0	2.0	Teamster 231
Fiber Optic Network Engineer	1.0	1.0	Teamster 231
Fleet Manager	1.0	1.0	Teamster 231
Fleet Mechanic 3, 4, 5	7.0	7.0	Local 1937
Fleet Services Specialist	2.0	2.0	Local 1937
GIS Technician, Senior	3.0	3.0	Local 1937
Habitat & Restoration Manager	1.0	1.0	Teamster 231
Incinerator Operator 1	1.0	0.0	Local 1937

DEPARTMENT	Revised	Proposed	Employee
	2026	2027	Group
<u>PUBLIC WORKS (Continued)</u>			
Laboratory Technician	5.0	5.0	Local 1937
Lead Aquatic Invasive Species Prev Prog Staff	2.0	2.0	Local 1937
Maintenance Specialist	5.0	5.0	Local 1937
Maintenance Supervisor Plants	1.0	1.0	Teamster 231
Maintenance Supervisor Stormwater	2.0	2.0	Teamster 231
Maintenance Supervisor Streets	1.0	1.0	Teamster 231
Maintenance Supervisor Traffic	1.0	1.0	Teamster 231
Maintenance Supervisor Wastewater	1.0	1.0	Teamster 231
Maintenance Supervisor Water Facilities	1.0	1.0	Teamster 231
Maintenance Supervisor Water Standards	1.0	1.0	Teamster 231
Natural Resources Field Superintendent	1.0	1.0	Non-Union
Natural Resources Field Supervisor	2.0	2.0	Teamster 231
Natural Resources Program Tech 1, 2, 3	3.0	3.0	Local 1937
Natural Resources Special Projects Manager	1.0	1.0	Teamster 231
Natural Resources Worker 1, 2	8.0	8.0	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	1.0	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	21.0	24.0	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	2.0	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 Contract Accounting Specialist	1.0	1.0	Local 1937
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
Security & Information Attendant	2.9	2.9	Local 1937
Security & Information Specialist	1.1	1.1	Local 1937

Budgeted Positions

DEPARTMENT	Revised	Proposed	Employee Group
	2026	2027	
<u>PUBLIC WORKS (Continued)</u>			
Security Supervisor	1.0	1.0	Teamster 231
Senior Construction Inspector	8.0	8.0	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	2.0	2.0	Local 1937
Water Quality Specialist	2.0	2.0	Teamster 231
Subtotal Regular Benefited Employees	302.6	304.6	
Regular Non-Benefited/Temporary Labor	21.2	21.5	Temporary
TOTAL PUBLIC WORKS	323.8	326.1	
STAFFING SUMMARY BY BARGAINING UNIT:			
<i>Non-Represented Employee Group</i>	14.0	14.0	Non-Union
<i>Non-Uniformed Employee Group</i>	219.6	221.6	Local 1937
<i>Supervisor/Professional Employee Group</i>	69.0	69.0	Teamster 231
<i>Temporary Labor Employee Group</i>	21.2	21.5	Temporary