

2023-24 Preliminary Biennial Budget

City of Bellingham, Washington

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MAYOR'S BUDGET MESSAGE



MAYOR'S OFFICE

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

TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Seth Fleetwood

DATE: October 1, 2022

RE: 2023-2024 Biennial Budget

I am pleased to present my proposed 2023-2024 Biennial Budget to the City Council. This budget provides funding for programs and projects that seek to improve public services and facilities across the entire breadth of City government.

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

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

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

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

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

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

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

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

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

and thriving city. I look forward to discussing it with you in greater detail over the coming weeks.

A handwritten signature in blue ink, appearing to read "Seth Fleetwood". The signature is fluid and cursive, with the first name "Seth" and last name "Fleetwood" clearly distinguishable.

Mayor Seth Fleetwood

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CITY STRUCTURE AND SERVICES

Services Provided by the City

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

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

Organizational Structure

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

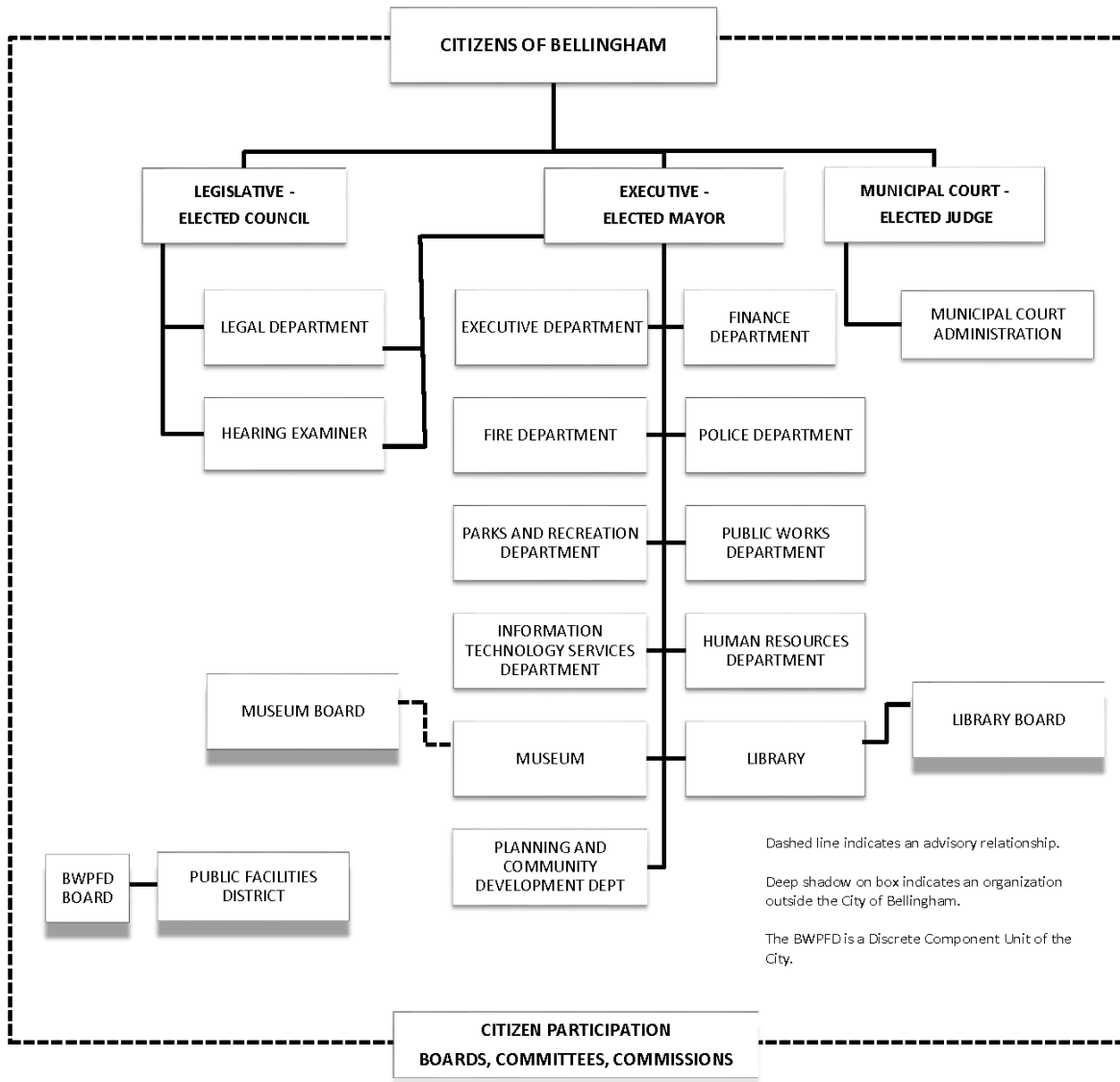
State statute provides for an elected Municipal Court Judge. The Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

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

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

City Organization Chart



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

Elected Officials

Seth Fleetwood, **MAYOR**

Mayor's Office (360) 778-8100

Deputy Administrator, Brian Heinrich

Communications Director, Janice Keller

Email..... mayorsoffice@cob.org

Debra Lev, **MUNICIPAL COURT JUDGE**

Bellingham Municipal Court (360) 778-8150

2022 CITY COUNCIL

Council Office (360) 778-8200

Email..... ccmail@cob.org

Hannah Stone..... 1st Ward

Hollie Huthman 2nd Ward

Daniel Hammill..... 3rd Ward

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

Lisa Anderson..... 5th Ward

Michael Lilliquist 6th Ward

Kristina Michele Martens..... At-Large

Biographical, contact information and committee assignments for council members can be found online. Also visit the [City Council web page](#) for 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 Administrator, Darlene Peterson	(360) 778-8150
Parks and Recreation Director, Nicole Oliver	(360) 778-7000
Library Director, Rebecca Judd.....	(360) 778-7220
Museum Director, Patricia Leach	(360) 778-8930
Planning and Community Development Director, Blake Lyon.....	(360) 778-8300
Hearing Examiner contracted, Sharon Rice.....	(360) 778-8399
Human Resources Director, Elizabeth Monahan	(360) 778-8220
Finance Director, Andy Asbjornsen	(360) 778-8010
Information Technology Services Department Director, Don Burdick	(360) 778-8050
City Attorney, Alan Marriner	(360) 778-8270
Public Works Director, Eric Johnston	(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.

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

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 made with the Mayor's authorization. Transfer of appropriations between funds or between departments in the General Fund requires Council approval.

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

Budget Control

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

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

Budget Process and Reporting

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

It is important to note that the terms capital budget and capital projects budget are used interchangeably in the document and should not be confused with the capital outlay account type. For more detail about the distinction, see the [Account Type Category Definitions](#) section.

Additionally, historic beginning and ending reserves in the fund budget tables are calculated from the estimated beginning reserves in 2023 and do not reflect the contemporaneous actual reserves.

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. Funds with *Shared Budgetary Responsibility; Finance balances the fund and manages reserves.

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

Fund #	Fund Name	Budgetary Responsibility
163	Restricted Equipment – PEG	PEG Subfund for restricted revenues
173	Greenways Fund	Parks and Recreation
177	Park Impact Fee Fund	Parks and Recreation
178	Sportsplex Fund	Parks and Recreation
180	Tourism Fund	Planning & Community Development
181	Low Income Housing Fund	Planning & Community Development
182	Affordable Housing Sales Tax	Planning & Community Development
183	Tourism Promotion Area	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development
192	HUD Home Subfund	Subfund of Home Investment Partnership Grand Fund
200s - Debt Service Funds: To account for financial resources that are restricted, committed or assigned for payment of principal and interest. Also, to account for the accumulation of resources and payment of general long-term debt, principal, and interest.		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
300s - Capital Projects Funds: To account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or other capital assets, excluding those financed by proprietary funds or for assets that will be held in trust for others.		
371	Waterfront Construction Fund	*Shared by 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	Subfund of Water Fund for Watershed
420	Wastewater Fund	Public Works
430	Storm and Surface Water Utility Fund	Public Works
456	Cemetery Fund	Parks and Recreation
460	Golf Course Fund	Parks and Recreation
465	Parking Services Fund	Public Works
470	Medic One Fund	Fire
475	Development Services Fund	Planning & Community Development
500s - Internal Service Funds: To account for the financing of goods or services provided by one department to another department, or to other governments, on a cost-reimbursement basis.		
510	Fleet Administration Fund	Public Works
511	Radio Communications	Subfund of Fleet Fund for radio communication operation
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services

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

Changes in Estimated Reserve Balances Report

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

Fund Number and Name		Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
001	General Fund	55,000,000	208,115,246	225,733,498	37,381,748	(17,618,252)	-32%
111	Street	20,000,000	40,613,718	58,179,257	2,434,461	(17,565,539)	-88%
126	Library Gift	50,000	300,000	100,000	250,000	200,000	400%
136	Environmental Remediation	9,000,000	6,161,923	8,673,406	6,488,517	(2,511,483)	-28%
141	1st 1/4% REET	7,300,000	3,363,782	8,520,000	2,143,782	(5,156,218)	-71%
142	2nd 1/4% REET	12,000,000	6,199,231	12,200,000	5,999,231	(6,000,769)	-50%
151	Police Federal Equitable Share	100,000	2,244	66,443	35,801	(64,199)	-64%
152	Asset Forfeiture /Drug Enforce.	100,000	2,244	12,199	90,045	(9,955)	-10%
153	Criminal Justice	300,000	785,901	565,969	519,932	219,932	73%
160	Public Safety Dispatch	500,000	19,253,433	19,535,765	217,668	(282,332)	-56%
161	Transportation Fund	15,000,000	26,901,038	34,028,204	7,872,834	(7,127,166)	-48%
162	Publ Educ & Gov Acc TV	300,000	556,731	628,753	227,977	(72,023)	-24%
163	Restricted Equipment/PEG Fund	770,000	182,276	251,000	701,276	(68,724)	-9%
173	Greenways III	14,600,000	12,248,660	19,923,572	6,925,088	(7,674,912)	-53%
177	Park Impact	10,300,000	3,831,090	11,875,708	2,255,382	(8,044,618)	-78%
178	Sportsplex	-	-	-	-	-	0%
180	Tourism	1,900,000	4,535,510	4,182,990	2,252,520	352,520	19%
181	Low Income Housing	8,700,000	8,657,957	15,854,998	1,502,959	(7,197,041)	-83%
182	Affordable Housing Sales tax	3,600,000	8,143,769	7,617,132	4,126,637	526,637	15%
183	Tourism Promotion Area	-	3,368,916	2,500,000	868,916	868,916	0%
190	Community Development Block Grant	-	3,306,098	3,306,098	-	-	0%
191	Home Investment Partnership Grant	-	1,679,999	1,679,999	-	-	0%
192	HUD Home Subfund	-	2,400,000	2,400,000	-	-	0%
224	2004 Sportsplex Acq. LTGO	-	569,075	569,075	-	-	0%
225	2004 PFD/Civic Field LTGO	-	1,657,275	1,657,275	-	-	0%
226	2011 QEC Bond	5,013,000	859,007	-	5,872,007	859,007	17%
227	2016 PFD Refunding Bonds	-	2,364,900	2,364,900	-	-	0%
228	2014 Solid Waste LTGO	-	1,275,450	1,275,450	-	-	0%
235	Governmental Debt Service	-	913,566	913,566	-	-	0%
245	LID Guaranty Fund	-	-	-	-	-	0%
371	Waterfront Construction #1	10,700,000	2,311,370	-	13,011,370	2,311,370	22%
410	Water Fund	21,000,000	48,109,154	55,527,194	13,581,960	(7,418,040)	-35%
411	Watershed Fund	19,000,000	12,836,282	13,365,782	18,470,500	(529,500)	-3%
420	Wastewater Fund	60,000,000	116,704,403	102,054,016	74,650,387	14,650,387	24%
430	Storm Surface Water Utility	8,100,000	32,778,837	38,697,786	2,181,051	(5,918,949)	-73%
456	Cemetery	225,000	719,048	924,170	19,878	(205,122)	-91%
460	Golf Course	65,000	4,301,458	4,328,238	38,220	(26,780)	-41%
465	Parking Services	300,000	5,716,371	5,130,372	885,999	585,999	195%

Fund Number and Name		Estimated Beginning Reserve	Revenue	Expense	Estimated Ending Reserves	Change in Reserve Balance	Percent Change
470	Medic One	20,000	25,355,419	24,924,575	450,844	430,844	2,154%
475	Development Services	7,900,000	6,919,376	10,457,280	4,362,096	(3,537,904)	-45%
510	Fleet Administration	8,000,000	11,290,207	19,031,208	258,999	(7,741,001)	-97%
511	Radio Communications	2,000,000	2,934,872	2,985,549	1,949,322	(50,678)	-3%
530	Facilities Administration	3,000,000	17,991,429	19,481,370	1,510,058	(1,489,942)	-50%
540	Tech and Telecom	200,000	1,211,229	1,247,562	163,667	(36,333)	-18%
542	Computer Infrastructure Replacement	1,700,000	7,308,188	8,883,495	124,693	(1,575,307)	-93%
543	Information Technology Fund	10,000	10,587,571	10,229,643	367,929	357,929	3,579%
550	Claims, Lit & Prop Loss Fund	3,500,000	4,972,420	4,514,433	3,957,986	457,986	13%
561	Unemployment compensation	500,000	293,218	367,125	426,093	(73,907)	-15%
562	Workers Comp Self-Insurance	1,200,000	1,126,923	1,580,127	746,796	(453,204)	-38%
565	Health Benefits Fund	4,000,000	37,205,744	40,033,745	1,171,998	(2,828,002)	-71%
570	PW Admin & Engineering	2,000,000	24,786,720	25,319,490	1,467,230	(532,770)	-27%
612	Firefighter's Pensions	20,000,000	4,823,478	3,840,478	20,983,000	983,000	5%
613	Police Officer's Pensions	9,000,000	307,099	2,210,680	7,096,419	(1,903,581)	-21%
701	Greenways Maintenance Endowment	5,000,000	1,935,186	-	6,935,186	1,935,186	39%
702	Nat Res Protect & Restore	4,500,000	421,368	-	4,921,368	421,368	9%
965	Public Facilities District	2,118,544	4,712,721	4,490,794	2,340,471	221,927	10%
Total		358,571,544	755,909,128	844,240,370	270,240,303	(88,331,242)	-25%

Balanced Budget

Beginning Reserves + Revenues = Expenditures + Ending Reserves

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.

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

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

	General Fund	Special Revenue	General Debt Funds	Construction Funds	Enterprise Funds	Internal Service	Pension Trust Funds	Permanent Funds	PFD	All Funds
BEGINNING RESERVE BALANCE	55,000,000	104,520,000	5,013,000	10,700,000	116,610,000	26,110,000	29,000,000	9,500,000	2,118,544	358,571,544
TAXES	170,706,034	84,344,478	-	2,071,306	2,166,000	1,800,000	4,030,000	-	4,642,390	269,760,208
LICENSES AND PERMITS	1,736,800	547,000	-	-	3,673,688	100,000	-	-	-	6,057,489
INTERGOVERNMENTAL REVENUE	9,700,316	35,195,170	-	-	8,832,106	436,000	240,000	-	-	54,403,592
CHARGES FOR GOODS AND SERVICES	22,507,792	25,231,628	-	-	234,616,664	108,458,598	-	-	-	390,814,683
FINES AND PENALTIES	948,992	-	-	-	807,000	-	-	-	-	1,755,992
MISCELLANEOUS REVENUE	2,515,312	3,036,243	1,285,973	240,064	3,256,889	832,801	860,577	312,482	70,331	12,410,672
GAINS LOSSES AND CAPITAL CONTRIB	-	2,690,000	-	-	-	-	-	-	-	2,690,000
NON REVENUES	-	-	3,417,748	-	-	-	-	2,044,072	-	5,461,820
OTHER FINANCING SOURCES	-	1,450,000	2,935,552	-	88,000	8,081,121	-	-	-	12,554,673
TOTAL REVENUE	208,115,246	152,494,519	7,639,273	2,311,370	253,440,348	119,708,520	5,130,577	2,356,554	4,712,721	755,909,128
NON-EXPENDITURES	2,262,458	3,444,313	-	-	4,023,999	187,482	-	-	-	9,918,253
SALARIES AND WAGES	107,658,766	20,584,397	-	-	43,237,457	30,048,202	115,681	-	-	201,644,502
PERSONNEL BENEFITS	39,635,179	9,100,652	-	-	16,975,770	12,885,272	4,232,197	-	-	82,829,070
SUPPLIES	5,844,814	4,036,359	-	-	11,273,054	6,598,594	98,680	-	-	27,851,501
OTHER SERVICES AND CHARGES	70,332,281	95,554,056	-	-	108,045,680	65,528,998	1,604,600	-	158,724	341,224,339
OBSOLETE INTERGOVT SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	77,571,300	-	-	62,772,000	15,363,918	-	-	-	155,707,218
DEBT SERVICE PRINCIPAL	-	1,738,980	5,859,819	-	4,990,222	1,315,000	-	-	3,698,813	17,602,835
DEBT SERVICE INTEREST/COSTS	-	71,437	920,447	-	4,091,230	1,746,281	-	-	633,257	7,462,652
TOTAL EXPENDITURE	225,733,498	212,101,494	6,780,266	-	255,409,413	133,673,748	6,051,158	-	4,490,794	844,240,370
Net Surplus/(Deficit)	(17,618,252)	(59,606,974)	859,007	2,311,370	(1,969,065)	(13,965,227)	(920,581)	2,356,554	221,927	(88,331,242)
ESTIMATED ENDING RESERVE	37,381,748	44,913,026	5,872,007	13,011,370	114,640,935	12,144,773	28,079,419	11,856,554	2,340,471	270,240,303

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 particular persons 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.

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

Fines and Forfeitures: 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 sale of GO Bonds, proceeds from the disposition of capital assets, and transfers.

Expenditure Types

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.

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.

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

Intergovernmental Services: Purchases of specialized services typically performed by local governments. An example of this is jail services purchased from Whatcom County. Interfund Transfers, or transfers within the City from one fund to another are also included in this category.

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. Not all expenditures in this category qualify for the distinct capital budget and not all capital budget expenditures qualify as capital outlays. The capital budget requires a higher threshold and only includes improvements to buildings, infrastructure, and property.

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. Includes loan advances of intergovernmental loans.

Citywide Expenditures by Sub Type for All Funds

Operating Expenditure Type	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	8,385,448	10,970,866	12,267,410	4,185,816	5,888,758	3,094,495
NON-EXPENDITURES	8,385,448	10,970,866	12,267,410	4,185,816	5,888,758	3,094,495
SALARIES AND WAGES	70,146,163	72,469,713	75,640,074	55,184,054	94,088,980	100,563,725
OVERTIME AND HAZARD DUTY	4,943,285	4,003,092	5,076,017	3,799,672	3,410,536	3,581,262
SALARIES AND WAGES	75,089,448	76,472,805	80,716,090	58,983,726	97,499,515	104,144,987
PERSONNEL BENEFITS	31,070,054	32,420,231	30,523,668	22,795,391	38,305,979	40,339,491
PENSION & DISABILITY PAYMENTS	1,709,985	1,310,780	1,256,797	763,700	2,091,800	2,091,800
PERSONNEL BENEFITS	32,780,040	33,731,011	31,780,465	23,559,090	40,397,779	42,431,291
OFFICE AND OPERATING SUPPLIES	7,652,572	7,867,788	8,050,031	5,876,376	9,567,372	9,853,289
FUEL CONSUMED	654,255	533,328	676,355	608,074	776,828	814,628
PURCHASES FOR RESALE	180,624	2,001,441	1,539,791	1,044,180	293,400	293,400
SMALL TOOLS AND MINOR EQUIPMENT	3,251,772	1,964,798	2,943,504	1,616,385	3,238,890	2,598,693
SUPPLIES	11,739,223	12,367,356	13,209,681	9,145,014	13,876,491	13,560,010
PROFESSIONAL SERVICES	34,972,096	48,081,777	49,898,439	40,460,616	77,184,710	72,135,915
COMMUNICATION	1,450,047	1,569,672	1,406,398	1,154,773	1,591,259	1,642,953
TRAVEL	353,375	52,037	89,178	159,119	432,179	432,180
TAXES & OPERATING ASSESSMENTS	10,746,382	10,661,857	12,580,674	8,632,557	13,507,010	15,623,474
OPERATING RENTALS AND LEASES	8,442,033	9,447,163	10,896,174	7,885,893	13,894,412	13,039,512
INSURANCE	1,633,335	1,709,872	2,992,766	2,752,405	3,274,936	3,849,936
UTILITY SERVICE	4,775,783	4,859,817	5,682,430	3,638,631	5,387,242	5,963,806
REPAIRS & MAINTENANCE	12,929,931	18,123,651	9,550,963	6,974,708	12,558,302	12,383,856
MISCELLANEOUS	7,929,682	10,214,009	13,656,019	11,575,402	18,428,157	13,891,713
OTHER SERVICES AND CHARGES	83,232,664	104,719,855	106,753,041	83,234,105	146,258,208	138,963,346
LAND	1,392,712	5,338,456	-	2,023,834	-	-
BUILDINGS AND STRUCTURES	162,837	-	658	28,484	-	-
OTHER IMPROVEMENTS	12,016,459	8,495,843	1,163,167	260,586	-	-
MACHINERY AND EQUIPMENT	4,396,038	2,516,038	3,696,542	2,354,871	6,090,000	4,000,000
CONSTRUCTION OF FIXED ASSETS	6,743,372	6,804,846	3,466,408	481,459	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	24,711,418	23,155,183	8,326,774	5,149,234	6,090,000	4,000,000
GENERAL OBLIGATION BONDS	1,845,000	1,980,000	2,415,000	-	2,430,000	2,635,000
REVENUE BONDS	1,368,000	20,421,893	40,174,613	1,493,000	2,160,000	2,226,000
INTERFUND LOANS	-	603,629	839,935	193,285	863,254	875,726
BRIDGE LOAN	-	-	-	1,200,000	-	-
OTHER NOTES	1,891,526	2,028,765	2,008,559	1,315,945	1,422,701	1,291,340
INTERGOVERNMENTAL LOANS	51,506	1,363,886	1,501,322	1,213,502	1,775,854	1,922,959
INTERFUND LOAN ISSUANCE	-	-	1,465,993	-	-	-
DEBT SERVICE PRINCIPAL	5,156,032	26,398,173	48,405,422	5,415,732	8,651,809	8,951,026
INTEREST ON INTERFUND DEBT	70,190	51,481	15,846	7,086	36,955	34,482
INTEREST ON LT EXTERNAL DEBT	4,684,051	4,330,082	3,544,690	2,897,092	3,827,602	3,557,113
DEBT ISSUE COSTS	-	176,150	287,171	-	-	-
DEBT REGISTRATION COSTS	2,526	1,742	2,397	-	2,250	2,250
OTHER INTEREST AND DEBT SVC COSTS	139,874	152,985	170,613	2,000	1,000	1,000
DEBT SERVICE INTEREST/COSTS	4,896,641	4,712,439	4,020,717	2,906,179	3,867,807	3,594,845
TOTAL EXPENDITURE	245,990,914	292,527,689	305,479,600	192,578,897	322,530,367	318,740,000

Capital Expenditure Type	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
NON-EXPENDITURES	-	-	-	-	575,000	360,000
SALARIES AND WAGES	106,830	216,949	624,947	418,461	-	-
OVERTIME AND HAZARD DUTY	-	3,707	2,650	-	-	-
SALARIES AND WAGES	106,830	220,656	627,597	418,461	-	-
PERSONNEL BENEFITS	49,050	93,929	277,083	190,597	-	-
PERSONNEL BENEFITS	49,050	93,929	277,083	190,597	-	-
OFFICE AND OPERATING SUPPLIES	-	360	71,579	4,960	190,000	225,000
SMALL TOOLS AND MINOR EQUIPMENT	-	1,360	-	188,058	-	-
SUPPLIES	-	1,720	71,579	193,017	190,000	225,000
PROFESSIONAL SERVICES	1,860,428	3,369,968	2,132,642	1,428,360	1,850,000	160,000
COMMUNICATION	24	687	200	-	-	-
TRAVEL	59	-	-	-	-	-
OPERATING RENTALS AND LEASES	1,193	-	8,946	382	-	-
REPAIRS & MAINTENANCE	9,087	3,657,521	2,431,009	1,850,820	24,819,068	29,173,717
MISCELLANEOUS	2,042	142,635	42,651	13,957	-	-
OTHER SERVICES AND CHARGES	1,872,834	7,170,810	4,615,448	3,293,519	26,669,068	29,333,717
LAND	5,265	157,300	2,680	927,656	8,600,000	5,600,000
BUILDINGS AND STRUCTURES	-	-	3,147,985	12,792,982	9,500,000	-
OTHER IMPROVEMENTS	-	9,861,013	19,831,550	5,678,527	39,877,000	4,910,000
MACHINERY AND EQUIPMENT	277	152,825	244,187	-	2,192,603	1,411,315
CAPITAL OUTLAYS (6000 EXP OBJ)	5,542	10,171,138	23,226,402	19,399,166	93,734,603	51,882,615
TOTAL EXPENDITURE	2,034,256	17,658,253	28,818,109	23,494,761	121,168,671	81,801,332

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FUND BUDGETS

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

General Fund

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

001 - General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	55,831,241	50,896,245	45,802,580	52,427,773	55,000,000	47,924,829
OPERATING						
TAXES	69,191,123	67,304,443	76,328,983	54,064,329	84,263,767	86,442,267
LICENSES AND PERMITS	908,066	871,084	847,811	610,576	873,400	863,400
INTERGOVERNMENTAL REVENUE	5,476,646	9,756,389	7,268,652	13,884,629	4,850,158	4,850,158
CHARGES FOR GOODS AND SERVICES	4,594,501	4,918,836	10,995,010	6,738,724	11,142,421	11,365,371
FINES AND PENALTIES	644,225	375,709	349,962	194,781	442,946	506,046
MISCELLANEOUS REVENUE	1,357,931	911,620	1,183,837	1,188,934	1,180,533	1,334,779
OTHER FINANCING SOURCES	-	128,809	1,414,073	-	-	-
TOTAL REVENUE	82,172,492	84,266,890	98,388,328	76,681,974	102,753,224	105,362,022
NON-EXPENDITURES	1,212,184	257,359	872,881	1,868,035	1,770,519	491,939
SALARIES AND WAGES	45,388,203	45,704,409	48,293,979	34,871,958	51,940,827	55,717,939
PERSONNEL BENEFITS	17,797,385	18,319,738	16,434,445	12,218,328	19,238,086	20,397,092
SUPPLIES	3,047,072	2,823,554	3,636,196	1,989,967	3,256,655	2,588,159
OTHER SERVICES AND CHARGES	19,666,872	21,937,539	22,423,066	21,288,094	30,397,308	29,609,973
CAPITAL OUTLAYS (6000 EXP OBJ)	-	317,956	102,569	670,320	-	-
DEBT SERVICE PRINCIPAL	-	-	-	1,200,000	-	-
DEBT SERVICE INTEREST/COSTS	1,861	-	-	-	-	-
TOTAL EXPENDITURE	87,113,577	89,360,555	91,763,134	74,106,702	106,603,395	108,805,103
CAPITAL						
SALARIES AND WAGES	-	-	-	2,047	-	-
PERSONNEL BENEFITS	-	-	-	860	-	-
OTHER SERVICES AND CHARGES	-	-	-	138	3,225,000	7,100,000
TOTAL EXPENDITURE	-	-	-	3,045	3,225,000	7,100,000
Net Surplus/(Deficit)	(4,941,085)	(5,093,665)	6,625,193	2,572,227	(7,075,171)	(10,543,081)
ESTIMATED ENDING RESERVES BALANCE	50,896,245	45,802,580	52,427,773	55,000,000	47,924,829	37,381,748

001 General Fund	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Expenditures by Department	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Shared and Non-Departmental	2,885,032	4,983,554	3,809,088	9,128,359	6,327,873	9,464,671
Office Of The Mayor	1,051,020	1,162,494	1,211,169	986,977	2,328,732	2,500,223
City Council	605,247	615,995	681,248	528,597	850,873	936,234
Hearing Examiner	110,468	120,276	108,092	99,849	143,055	145,047
Museum	1,350,786	1,351,427	1,383,766	1,067,188	1,613,183	1,668,833
Library	5,153,438	5,380,554	5,352,565	4,150,440	7,800,681	7,706,293
Finance	2,208,324	2,259,655	2,352,862	1,840,714	3,556,881	3,664,608
Human Resources	1,662,942	1,654,666	1,884,748	1,714,264	3,006,635	3,118,716
Information Technology Services	3,366,952	3,511,807	3,020,952	2,311,193	-	-
Legal	1,979,131	1,825,790	2,042,350	1,699,822	2,333,880	2,417,323
Municipal Court	2,341,245	2,252,938	2,034,679	1,646,614	2,964,614	3,094,360
Parks & Recreation	8,918,708	8,609,564	8,761,600	7,271,868	13,297,602	12,659,680
Planning	3,434,011	3,224,899	3,374,406	2,701,673	4,866,682	5,012,256
Fire	23,286,873	24,371,448	27,740,823	19,690,609	28,664,500	30,495,091
Police	28,759,400	28,035,489	28,000,352	19,514,880	32,073,204	33,021,768
GENERAL FUND TOTAL EXPENDITURE	87,113,577	89,360,555	91,758,700	74,353,048	109,828,395	115,905,103

Note: In 2023, the Information Technology Services Department will be moved out of the General Fund into its own internal services fund (543) along with GIS Administration.

Special Revenue Funds

Street Fund

111 - Street	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	8,395,997	9,395,858	11,044,929	17,458,243	20,000,000	6,824,037
OPERATING						
TAXES	9,942,852	9,474,056	11,814,338	7,657,936	12,468,000	13,060,000
LICENSES AND PERMITS	700	6,371	3,050	1,650	1,000	1,000
INTERGOVERNMENTAL REVENUE	3,796,275	3,871,894	2,991,056	1,180,562	1,922,000	1,972,000
CHARGES FOR GOODS AND SERVICES	1,633,471	741,347	1,778,938	1,861,128	1,013,000	1,013,000
MISCELLANEOUS REVENUE	232,319	222,292	822,217	128,913	205,314	261,404
OTHER FINANCING SOURCES	435,571	1,500,000	-	-	200,000	250,000
TOTAL REVENUE	16,041,188	15,815,959	17,409,599	10,830,189	15,809,314	16,557,404
NON-EXPENDITURES	762,121	557,310	519,411	552,146	1,057,030	655,856
SALARIES AND WAGES	1,623,665	1,747,347	1,774,902	1,445,634	3,116,381	3,279,368
PERSONNEL BENEFITS	882,920	979,414	997,290	734,084	1,435,820	1,482,119
SUPPLIES	749,421	723,974	732,038	645,467	1,125,150	1,116,650
OTHER SERVICES AND CHARGES	8,208,532	7,655,550	6,229,977	4,276,321	9,388,897	10,012,986
CAPITAL OUTLAYS (6000 EXP OBJ)	2,551,753	2,219,845	321,152	59,072	-	-
TOTAL EXPENDITURE	14,778,412	13,883,441	10,574,770	7,712,724	16,123,278	16,546,979
CAPITAL						
INTERGOVERNMENTAL REVENUE	88,609	204,927	7,127,292	358,178	8,172,000	75,000
CHARGES FOR GOODS AND SERVICES	-	-	1,937	-	-	-
TOTAL REVENUE	88,609	204,927	7,129,229	358,178	8,172,000	75,000
SALARIES AND WAGES	32,765	53,068	190,826	48,873	-	-
PERSONNEL BENEFITS	16,787	24,578	86,564	21,814	-	-
OTHER SERVICES AND CHARGES	296,706	251,558	178,424	73,199	4,225,000	2,000,000
CAPITAL OUTLAYS (6000 EXP OBJ)	5,265	159,170	7,094,931	790,000	16,809,000	2,475,000
TOTAL EXPENDITURE	351,524	488,374	7,550,744	933,886	21,034,000	4,475,000
Net Surplus/(Deficit)	999,861	1,649,071	6,413,314	2,541,757	(13,175,963)	(4,389,576)
ESTIMATED ENDING RESERVES BALANCE	9,395,858	11,044,929	17,458,243	20,000,000	6,824,037	2,434,461

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

Library Gift Fund

126 - Library Gift	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
BEGINNING RESERVE BALANCE	45,814	71,383	176,533	1,126	50,000	150,000
OPERATING						
MISCELLANEOUS REVENUE	64,922	132,404	61,649	116,503	150,000	150,000
TOTAL REVENUE	64,922	132,404	61,649	116,503	150,000	150,000
SUPPLIES	29,452	8,283	214,394	17,384	50,000	50,000
OTHER SERVICES AND CHARGES	9,902	18,971	22,662	50,245	-	-
TOTAL EXPENDITURE	39,354	27,254	237,056	67,629	50,000	50,000
Net Surplus/(Deficit)	25,568	105,150	(175,407)	48,874	100,000	100,000
ESTIMATED ENDING RESERVES	71,383	176,533	1,126	50,000	150,000	250,000

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

Environmental Remediation Fund

136 - Environmental Remediation	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,083,980	1,265,485	7,181,310	7,249,339	9,000,000	7,678,819
OPERATING						
TAXES	-	157,407	1,955,652	1,460,697	2,445,000	2,515,000
INTERGOVERNMENTAL REVENUE	328,193	138,057	220,146	143,093	-	-
CHARGES FOR GOODS AND SERVICES	-	-	173,500	-	-	-
MISCELLANEOUS REVENUE	51,121	50,547	102,077	54,367	88,341	113,582
OTHER FINANCING SOURCES	600,000	5,978,839	-	1,400,000	1,000,000	-
TOTAL REVENUE	979,314	6,324,849	2,451,375	3,058,158	3,533,341	2,628,582
NON-EXPENDITURES	-	-	660,400	41,650	621,050	654,400
SALARIES AND WAGES	4,162	9,184	123,620	129,500	150,558	159,961
PERSONNEL BENEFITS	1,499	3,988	37,070	36,964	59,802	62,226
SUPPLIES	-	-	10,941	4,606	6,500	6,500
OTHER SERVICES AND CHARGES	792,148	395,852	1,551,316	1,094,776	946,613	660,798
TOTAL EXPENDITURE	797,809	409,024	2,383,347	1,307,496	1,784,522	1,543,884
CAPITAL						
OTHER SERVICES AND CHARGES	-	-	-	-	3,070,000	2,275,000
TOTAL EXPENDITURE	-	-	-	-	3,070,000	2,275,000
Net Surplus/(Deficit)	181,505	5,915,825	68,028	1,750,661	(1,321,181)	(1,190,302)
ESTIMATED ENDING RESERVES BALANCE	1,265,485	7,181,310	7,249,339	9,000,000	7,678,819	6,488,517

Environmental Remediation Fund: A fund created to track costs associated with the environmental cleanup of the South State Street Gas Manufacturing Plant and the R.G. Haley sites. In 2021, the former Solid Waste Fund (440) was merged with this fund and the Solid Waste Fund eliminated.

Real Estate Excise Tax Funds

141 - 1st 1/4% Real Estate Excise Tax	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	14,269,382	12,922,227	12,239,028	5,718,080	7,300,000	3,336,655
OPERATING						
TAXES	2,031,918	1,939,517	2,931,816	2,497,361	1,600,000	1,600,000
MISCELLANEOUS REVENUE	152,508	134,731	70,707	36,771	71,655	92,127
TOTAL REVENUE	2,184,426	2,074,248	3,002,523	2,534,132	1,671,655	1,692,127
NON-EXPENDITURES	1,900,000	1,750,000	9,000,000	350,000	-	-
SALARIES AND WAGES	61,128	11,964	3,333	4,349	-	-
PERSONNEL BENEFITS	23,436	5,445	1,537	1,735	-	-
SUPPLIES	7,408	27,706	32,338	-	-	-
OTHER SERVICES AND CHARGES	268,071	147,466	182,652	98,470	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,206,187	48,721	-	-	-	-
TOTAL EXPENDITURE	3,466,231	1,991,302	9,219,860	454,554	-	-
CAPITAL						
INTERGOVERNMENTAL REVENUE	49,550	-	343,840	28,010	-	-
TOTAL REVENUE	49,550	-	343,840	28,010	-	-
SALARIES AND WAGES	-	8,171	37,127	23,119	-	-
PERSONNEL BENEFITS	-	3,598	16,378	10,006	-	-
OTHER SERVICES AND CHARGES	114,900	754,269	593,841	448,706	1,885,000	2,885,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	106	106	43,837	3,750,000	-
TOTAL EXPENDITURE	114,900	766,144	647,451	525,668	5,635,000	2,885,000
Net Surplus/(Deficit)	(1,347,155)	(683,199)	(6,520,948)	1,581,920	(3,963,345)	(1,192,873)
ESTIMATED ENDING RESERVES BALANCE	12,922,227	12,239,028	5,718,080	7,300,000	3,336,655	2,143,782

142 - 2nd 1/4% Real Estate Excise Tax	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	6,187,475	7,543,498	7,883,209	9,710,534	12,000,000	7,237,789
OPERATING						
TAXES	2,031,918	1,939,517	2,931,816	2,497,361	1,600,000	1,600,000
INTERGOVERNMENTAL REVENUE	20,000	20,000	20,000	-	20,000	20,000
MISCELLANEOUS REVENUE	132,938	141,750	121,175	69,445	117,788	151,442
TOTAL REVENUE	2,184,856	2,101,266	3,072,991	2,566,806	1,737,789	1,771,442
NON-EXPENDITURES	550,000	1,500,000	-	-	-	-
SALARIES AND WAGES	219	-	19,259	2,936	-	-
PERSONNEL BENEFITS	78	-	6,753	1,140	-	-
SUPPLIES	5,446	49,647	83,883	33,719	-	-
OTHER SERVICES AND CHARGES	273,090	211,908	669,198	136,618	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	460,658	28,484	-	-
TOTAL EXPENDITURE	828,833	1,761,556	1,239,751	202,897	-	-
CAPITAL						
GRANTS	-	-	-	-	2,690,000	-
TOTAL REVENUE	-	-	-	-	2,690,000	-
SALARIES AND WAGES	-	-	3,858	3,193	-	-
PERSONNEL BENEFITS	-	-	1,737	1,436	-	-
SUPPLIES	-	-	-	-	-	75,000
OTHER SERVICES AND CHARGES	-	-	321	69,813	2,210,000	485,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	6,980,000	2,450,000
TOTAL EXPENDITURE	-	-	5,916	74,442	9,190,000	3,010,000
Net Surplus/(Deficit)	1,356,023	339,711	1,827,325	2,289,466	(4,762,211)	(1,238,558)
ESTIMATED ENDING RESERVES BALANCE	7,543,498	7,883,209	9,710,534	12,000,000	7,237,789	5,999,231

Real Estate Excise Tax (REET) Funds: Tax revenue collected on the transfer of property that is dedicated to funding citywide capital projects, as authorized by state laws. These funds may be used by any department for the specified legal purposes and are managed by the [Finance Department](#).

Police Special Revenue Funds

151 - Police Federal Equitable Share	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	48,381	94,894	123,802	113,979	100,000	67,760
OPERATING						
INTERGOVERNMENTAL REVENUE	83,438	68,537	12,135	12,563	-	-
MISCELLANEOUS REVENUE	544	1,471	1,083	496	982	1,262
OTHER FINANCING SOURCES	-	-	7,600	-	-	-
TOTAL REVENUE	83,982	70,008	20,818	13,060	982	1,262
SUPPLIES	33,787	37,418	28,180	25,193	32,000	32,000
OTHER SERVICES AND CHARGES	3,682	3,682	2,461	1,846	1,221	1,221
TOTAL EXPENDITURE	37,469	41,100	30,641	27,039	33,221	33,221
Net Surplus/(Deficit)	46,513	28,908	(9,823)	(13,979)	(32,240)	(31,959)
ESTIMATED ENDING RESERVES	94,894	123,802	113,979	100,000	67,760	35,801

Police Federal Equitable Share: Governed by an agreement between the City and the U.S. Treasury Department that allows the City a share of proceeds forfeited to the Federal Government.

152 - Asset Forfeiture /Drug Enforcement	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	82,754	83,471	97,851	103,027	100,000	94,882
OPERATING						
MISCELLANEOUS REVENUE	5,345	17,290	7,380	616	982	1,262
TOTAL REVENUE	5,345	17,290	7,380	616	982	1,262
SUPPLIES	1,317	(401)	-	1,991	-	-
OTHER SERVICES AND CHARGES	3,310	3,310	2,204	1,653	6,099	6,099
TOTAL EXPENDITURE	4,627	2,910	2,204	3,644	6,099	6,099
Net Surplus/(Deficit)	718	14,380	5,176	(3,027)	(5,118)	(4,837)
ESTIMATED ENDING RESERVES	83,471	97,851	103,027	100,000	94,882	90,045

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

153 - Criminal Justice	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	462,943	193,369	135,653	182,757	300,000	397,045
OPERATING						
INTERGOVERNMENTAL REVENUE	380,546	206,156	295,245	323,696	389,585	389,585
MISCELLANEOUS REVENUE	6,880	1,976	1,109	1,325	2,945	3,786
TOTAL REVENUE	387,426	208,132	296,354	325,021	392,530	393,371
SUPPLIES	140,600	160,784	104,128	153,695	185,000	160,000
OTHER SERVICES AND CHARGES	84,110	50,893	114,664	54,083	110,485	110,485
CAPITAL OUTLAYS (6000 EXP OBJ)	432,290	54,171	30,457	-	-	-
TOTAL EXPENDITURE	657,000	265,847	249,250	207,778	295,485	270,485
Net Surplus/(Deficit)	(269,574)	(57,716)	47,104	117,243	97,045	122,887
ESTIMATED ENDING RESERVES	193,369	135,653	182,757	300,000	397,045	519,932

Criminal Justice: Funded by State entitlements.

Public Safety Dispatch Fund

160 - Public Safety Dispatch	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,748,550	1,176,098	875,856	1,139,803	500,000	240,481
OPERATING						
INTERGOVERNMENTAL REVENUE	2,066,197	2,138,458	2,336,631	1,460,649	2,000,000	2,000,000
CHARGES FOR GOODS AND SERVICES	4,189,808	4,727,147	5,493,818	3,970,923	7,632,663	7,603,552
MISCELLANEOUS REVENUE	84,449	20,684	8,689	4,893	7,908	9,310
NON REVENUES	-	-	1,465,993	-	-	-
TOTAL REVENUE	6,340,455	6,886,289	9,305,130	5,436,465	9,640,571	9,612,862
NON-EXPENDITURES	-	-	2,818	2,113	2,818	2,818
SALARIES AND WAGES	3,938,701	4,082,298	4,374,897	3,069,354	4,988,814	5,202,604
PERSONNEL BENEFITS	1,768,780	1,860,285	1,871,504	1,327,355	2,102,850	2,163,101
SUPPLIES	178,383	203,408	270,570	375,827	265,175	158,737
OTHER SERVICES AND CHARGES	1,027,042	961,854	1,510,491	937,706	1,585,224	1,608,207
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	768,233	-	-	-
DEBT SERVICE PRINCIPAL	-	-	213,478	193,285	293,254	295,726
DEBT SERVICE INTEREST/COSTS	-	-	13,008	7,086	6,955	4,482
TOTAL EXPENDITURE	6,912,906	7,107,844	9,024,999	5,912,728	9,245,090	9,435,675
CAPITAL						
SALARIES AND WAGES	-	152	1,134	2,143	-	-
PERSONNEL BENEFITS	-	66	497	897	-	-
OTHER SERVICES AND CHARGES	-	78,468	14,553	160,501	100,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	555,000	200,000
TOTAL EXPENDITURE	-	78,687	16,185	163,540	655,000	200,000
Net Surplus/(Deficit)	(572,451)	(300,242)	263,947	(639,803)	(259,519)	(22,813)
ESTIMATED ENDING RESERVES BALANCE	1,176,098	875,856	1,139,803	500,000	240,481	217,668

Public Safety Dispatch Fund: Accounts for the countywide 9-1-1 emergency dispatch for Fire, Medic One, Sheriff, and Police Departments. The Police Department manages this fund. [Police](#) and [Fire](#) Departments' use of dispatch funds for the two dispatch centers are shown in the departments' budget summaries.

Transportation Fund

161 - Transportation Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	7,141,750	7,077,863	7,445,088	13,123,745	15,000,000	5,769,962
OPERATING						
TAXES	6,197,523	6,023,531	7,510,700	4,870,401	7,909,500	8,285,000
INTERGOVERNMENTAL REVENUE	1,006,320	852,724	145,705	-	-	-
CHARGES FOR GOODS AND SERVICES	51,086	-	23,600	-	-	-
MISCELLANEOUS REVENUE	137,279	139,511	115,819	75,392	147,236	189,303
TOTAL REVENUE	7,392,209	7,015,765	7,795,824	4,945,793	8,056,736	8,474,303
NON-EXPENDITURES	-	-	-	-	200,000	250,000
SALARIES AND WAGES	-	35,121	39,853	44,531	-	-
PERSONNEL BENEFITS	-	16,164	17,882	19,389	-	-
SUPPLIES	12,081	59,106	-	-	-	-
OTHER SERVICES AND CHARGES	3,710,967	5,202,044	1,915,609	2,103,937	1,296,774	1,139,430
CAPITAL OUTLAYS (6000 EXP OBJ)	3,704,569	1,329,435	-	-	-	-
TOTAL EXPENDITURE	7,427,617	6,641,871	1,973,344	2,167,857	1,496,774	1,389,430
CAPITAL						
INTERGOVERNMENTAL REVENUE	34,715	5,602	2,858,935	1,047,414	10,370,000	-
CHARGES FOR GOODS AND SERVICES	11,400	-	-	-	-	-
TOTAL REVENUE	46,115	5,602	2,858,935	1,047,414	10,370,000	-
SALARIES AND WAGES	-	3,161	59,076	86,532	-	-
PERSONNEL BENEFITS	-	1,402	29,537	38,992	-	-
SUPPLIES	-	-	-	120,477	-	-
OTHER SERVICES AND CHARGES	74,594	7,045	1,296	120,884	7,132,000	3,682,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	663	2,912,849	1,582,210	19,028,000	1,300,000
TOTAL EXPENDITURE	74,594	12,271	3,002,758	1,949,095	26,160,000	4,982,000
Net Surplus/(Deficit)	(63,888)	367,226	5,678,657	1,876,255	(9,230,038)	2,102,872
ESTIMATED ENDING RESERVES BALANCE	7,077,863	7,445,088	13,123,745	15,000,000	5,769,962	7,872,834

Transportation Fund: Is funded from a voter approved 0.2% Sales Tax that began in April of 2011 and runs for ten years. Funds will be 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 - Public Education & Government Access TV	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	344,246	287,810	315,986	299,790	300,000	273,498
OPERATING						
LICENSES AND PERMITS	288,237	281,314	259,105	212,810	275,000	270,000
CHARGES FOR GOODS AND	1,995	1,615	1,615	-	2,500	2,500
MISCELLANEOUS REVENUE	4,752	4,519	3,583	1,733	2,945	3,786
TOTAL REVENUE	294,984	287,447	264,303	214,543	280,445	276,286
NON-EXPENDITURES	-	-	171	128	171	171
SALARIES AND WAGES	171,178	119,106	152,218	108,883	161,065	171,325
PERSONNEL BENEFITS	76,938	55,630	62,055	47,960	65,488	68,152
SUPPLIES	1,076	90	208	11,833	6,500	6,500
OTHER SERVICES AND CHARGES	102,226	84,445	65,846	45,530	73,723	75,660
TOTAL EXPENDITURE	351,420	259,272	280,498	214,333	306,946	321,807
Net Surplus/(Deficit)	(56,436)	28,175	(16,195)	210	(26,502)	(45,521)
ESTIMATED ENDING RESERVES	287,810	315,986	299,790	300,000	273,498	227,977

163 - Restricted Equipment/PEG Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	584,370	664,765	703,222	769,451	770,000	684,558
OPERATING						
MISCELLANEOUS REVENUE	133,853	125,966	106,841	72,083	92,558	89,718
TOTAL REVENUE	133,853	125,966	106,841	72,083	92,558	89,718
SUPPLIES	52,961	36,397	40,612	71,534	103,000	73,000
OTHER SERVICES AND CHARGES	497	13,076	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	38,036	-	-	75,000	-
TOTAL EXPENDITURE	53,459	87,509	40,612	71,534	178,000	73,000
Net Surplus/(Deficit)	80,394	38,457	66,230	549	(85,442)	16,718
ESTIMATED ENDING RESERVES BALANCE	664,765	703,222	769,451	770,000	684,558	701,276

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](#).

Greenways Fund

173 - Greenways III	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	10,794,686	11,564,125	10,612,622	13,798,201	14,600,000	11,202,827
OPERATING						
TAXES	5,074,646	5,102,181	5,282,698	3,010,201	5,353,048	5,353,048
INTERGOVERNMENTAL REVENUE	541,308	620,333	944,295	24,985	600,000	615,000
CHARGES FOR GOODS AND SERVICES	80	-	-	-	-	-
MISCELLANEOUS REVENUE	282,481	252,865	120,735	72,839	143,309	184,255
OTHER FINANCING SOURCES	573	-	-	-	-	-
TOTAL REVENUE	5,899,088	5,975,379	6,347,728	3,108,025	6,096,357	6,152,303
NON-EXPENDITURES	429,000	-	-	-	-	-
SALARIES AND WAGES	538,237	475,793	559,411	469,410	1,077,664	1,136,770
PERSONNEL BENEFITS	267,605	262,236	278,362	235,047	562,609	580,315
SUPPLIES	36,578	55,036	28,286	51,167	124,100	114,100
OTHER SERVICES AND CHARGES	194,235	250,876	361,884	344,727	699,156	613,856
CAPITAL OUTLAYS (6000 EXP OBJ)	3,634,447	5,262,609	1,304,911	1,205,876	-	-
DEBT SERVICE PRINCIPAL	-	603,629	626,457	-	570,000	580,000
DEBT SERVICE INTEREST/COSTS	29,547	16,703	2,838	-	30,000	30,000
TOTAL EXPENDITURE	5,129,649	6,926,882	3,162,149	2,306,227	3,063,530	3,055,042
CAPITAL						
OTHER SERVICES AND CHARGES	-	-	-	-	230,000	265,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	6,200,000	7,110,000
TOTAL EXPENDITURE	-	-	-	-	6,430,000	7,375,000
Net Surplus/(Deficit)	769,439	(951,503)	3,185,580	801,799	(3,397,173)	(4,277,739)
ESTIMATED ENDING RESERVES BALANCE	11,564,125	10,612,622	13,798,201	14,600,000	11,202,827	6,925,088

Greenways Fund: Greenways funds are voter approved property tax levies that acquire land, make improvements, and help to maintain the City parks. These funds are managed by the [Parks and Recreation Department](#).

Park Impact Fee Fund

177 - Park Impact	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	9,163,207	9,932,274	8,721,135	9,569,309	10,300,000	3,857,762
OPERATING						
CHARGES FOR GOODS AND SERVICES	2,454,441	1,673,623	3,160,695	1,760,459	1,800,000	1,800,000
MISCELLANEOUS REVENUE	186,101	149,668	128,947	90,743	101,102	129,988
TOTAL REVENUE	2,640,541	1,823,291	3,289,643	1,851,203	1,901,102	1,929,988
SALARIES AND WAGES	42,342	116,939	101,726	101,325	121,680	129,168
PERSONNEL BENEFITS	15,749	57,403	43,055	43,098	67,738	69,978
SUPPLIES	13,041	1,143	7,764	12,981	-	-
OTHER SERVICES AND CHARGES	143,367	57,374	172,340	68,245	253,922	253,922
CAPITAL OUTLAYS (6000 EXP OBJ)	1,656,976	2,801,572	2,116,583	890,190	-	-
TOTAL EXPENDITURE	1,871,474	3,034,430	2,441,469	1,115,838	443,339	453,068
CAPITAL						
SALARIES AND WAGES	-	-	-	3,327	-	-
PERSONNEL BENEFITS	-	-	-	1,347	-	-
SUPPLIES	-	-	-	-	190,000	150,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	7,710,000	2,929,300
TOTAL EXPENDITURE	-	-	-	4,674	7,900,000	3,079,300
Net Surplus/(Deficit)	769,067	(1,211,139)	848,174	730,691	(6,442,238)	(1,602,380)
ESTIMATED ENDING RESERVES BALANCE	9,932,274	8,721,135	9,569,309	10,300,000	3,857,762	2,255,382

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

Sportsplex Fund

178 - Sportsplex	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
BEGINNING RESERVE BALANCE	54,243	59,058	-	-	-	-
OPERATING						
MISCELLANEOUS REVENUE	4,815	2,672	424	205	-	-
TOTAL REVENUE	4,815	2,672	424	205	-	-
NON-EXPENDITURES	-	62,359	-	-	-	-
TOTAL EXPENDITURE	-	62,359	-	-	-	-
Net Surplus/(Deficit)	4,815	(59,687)	424	205	-	-
ESTIMATED ENDING RESERVES BALANCE	59,058	-	-	-	-	-

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	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
BEGINNING RESERVE BALANCE	1,465,401	1,663,803	936,057	1,389,851	1,900,000	2,052,886
OPERATING						
TAXES	1,879,315	957,684	1,715,946	1,257,959	2,225,222	2,267,660
MISCELLANEOUS REVENUE	20,002	17,126	9,441	7,384	18,650	23,978
TOTAL REVENUE	1,899,317	974,810	1,725,387	1,265,343	2,243,872	2,291,638
SALARIES AND WAGES	12,683	12,308	14,571	8,320	19,855	20,635
PERSONNEL BENEFITS	6,054	5,928	5,949	3,463	8,647	8,884
SUPPLIES	308	-	-	-	-	-
OTHER SERVICES AND CHARGES	1,681,870	1,684,319	1,251,073	743,411	2,062,484	2,062,484
TOTAL EXPENDITURE	1,700,915	1,702,556	1,271,593	755,194	2,090,986	2,092,004
Net Surplus/(Deficit)	198,402	(727,746)	453,794	510,149	152,886	199,634
ESTIMATED ENDING RESERVES						
BALANCE	1,663,803	936,057	1,389,851	1,900,000	2,052,886	2,252,520

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	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
BEGINNING RESERVE BALANCE	9,255,919	12,019,496	12,692,531	11,289,171	8,700,000	1,331,941
OPERATING						
TAXES	3,996,458	3,944,669	4,006,411	2,212,549	4,000,000	4,000,000
CHARGES FOR GOODS AND SERVICES	140,230	75,333	90,883	654,117	200,000	200,000
MISCELLANEOUS REVENUE	217,013	224,880	212,423	155,675	119,583	138,374
TOTAL REVENUE	4,353,702	4,244,882	4,309,717	3,022,341	4,319,583	4,338,374
SALARIES AND WAGES	54,919	64,038	98,839	83,710	62,217	65,034
PERSONNEL BENEFITS	24,832	36,678	66,606	56,742	26,905	27,725
SUPPLIES	-	-	2,590	4,015	-	-
OTHER SERVICES AND CHARGES	1,510,373	3,471,132	5,545,042	5,467,045	11,598,522	4,074,596
TOTAL EXPENDITURE	1,590,125	3,571,848	5,713,077	5,611,512	11,687,643	4,167,355
Net Surplus/(Deficit)	2,763,577	673,034	(1,403,360)	(2,589,171)	(7,368,059)	171,018
ESTIMATED ENDING RESERVES BALANCE	12,019,496	12,692,531	11,289,171	8,700,000	1,331,941	1,502,959

Low Income Housing Fund: In November 2018, Bellingham City voters approved extending the 2012 levy to provide \$40 million in housing assistance for homeless and low-income citizens. The fund is managed by the Planning and Community Development Department. The current levy will expire at the end of 2027.

Affordable Housing Sales Tax Fund

182 - Affordable Housing Sales tax	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
BEGINNING RESERVE BALANCE	-	-	53,069	1,235,362	3,600,000	3,329,529
OPERATING						
TAXES	-	-	1,205,536	2,419,089	3,945,000	4,118,000
MISCELLANEOUS REVENUE	-	-	1,732	13,311	35,337	45,433
TOTAL REVENUE	-	-	1,207,268	2,432,400	3,980,337	4,163,433
SALARIES AND WAGES	-	-	937	-	31,385	123,141
PERSONNEL BENEFITS	-	-	664	-	14,751	45,253
OTHER SERVICES AND CHARGES	-	-	23,373	67,762	4,204,672	3,197,931
TOTAL EXPENDITURE	-	-	24,975	67,762	4,250,808	3,366,325
Net Surplus/(Deficit)	-	-	1,182,293	2,364,638	(270,471)	797,108
ESTIMATED ENDING RESERVES BALANCE	-	-	1,235,362	3,600,000	3,329,529	4,126,637

Affordable Housing Sales Tax Fund: The Affordable Housing Sales Tax was instituted by the City Council for the fiscal year 2020. Its proceeds must be used for capital projects and programming related to affordable housing. The fund is managed by the [Planning and Community Development Department](#).

Tourism Promotion Area Fund

183 - Tourism Promotion Area	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	-	-	-	-	-	468,916
OPERATING						
CHARGES FOR GOODS AND SERVICES	-	-	-	616,239	1,668,916	1,700,000
MISCELLANEOUS REVENUE	-	-	-	356	-	-
TOTAL REVENUE	-	-	-	616,595	1,668,916	1,700,000
OTHER SERVICES AND CHARGES	-	-	-	-	1,200,000	1,300,000
TOTAL EXPENDITURE	-	-	-	-	1,200,000	1,300,000
Net Surplus/(Deficit)	-	-	-	616,595	468,916	400,000
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	468,916	868,916

Tourism Promotion Area Fund: The City and County Council's formed a tourism promotion area (TPA), as authorized by RCW 35.101.020, after receiving a petition from affected businesses. Hotels and motels in the area pay a fixed fee per room, per night to promote tourism. The City contracts with Bellingham Whatcom County Tourism to conduct activities consistent with state law. The fund is managed by the [Planning and Community Development Department](#).

Community Development Block Grant and HOME Funds

190 - Community Development Block Grant	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	-	-	-	-	-	-
OPERATING						
INTERGOVERNMENTAL REVENUE	1,126,442	841,694	1,100,321	786,062	2,000,000	850,000
CHARGES FOR GOODS AND SERVICES	353,176	148,735	178,721	81,875	204,928	204,928
MISCELLANEOUS REVENUE	79,159	58,074	31,203	47,484	23,122	23,122
OTHER FINANCING SOURCES	-	-	553,728	-	-	-
TOTAL REVENUE	1,558,778	1,048,503	1,863,974	915,420	2,228,049	1,078,049
SALARIES AND WAGES	152,025	158,624	179,006	142,598	211,283	219,858
PERSONNEL BENEFITS	79,698	97,406	127,445	102,559	93,201	95,817
SUPPLIES	796	204	104	337	3,223	3,223
OTHER SERVICES AND CHARGES	1,336,212	782,316	1,589,468	946,064	1,920,342	759,151
TOTAL EXPENDITURE	1,568,730	1,038,550	1,896,023	1,191,558	2,228,049	1,078,049
Net Surplus/(Deficit)	(9,952)	9,953	(32,049)	(276,137)	-	-
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	-	-

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](#).

Community Development Block Grant Fund: Accounts for the Federal Grant program used to upgrade neighborhoods, expand affordable housing choices, create employment opportunities for those with low to moderate incomes, and assist community social service agencies.

191 - Home Investment Partnership Grant	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	-	-	-	-	-	-
OPERATING						
INTERGOVERNMENTAL REVENUE	102,420	155,828	1,927,958	213,637	700,000	700,000
CHARGES FOR GOODS AND SERVICES	191,466	42,484	159,012	131,684	92,821	92,821
MISCELLANEOUS REVENUE	82,127	99,059	125,948	82,909	47,179	47,179
TOTAL REVENUE	376,012	297,371	2,212,917	428,229	840,000	840,000
SALARIES AND WAGES	48,395	71,915	70,448	28,026	66,580	69,053
PERSONNEL BENEFITS	25,414	44,507	49,586	19,828	29,248	30,023
SUPPLIES	121	107	-	-	-	-
OTHER SERVICES AND CHARGES	381,244	274,939	1,939,789	288,966	744,172	740,924
TOTAL EXPENDITURE	455,174	391,469	2,059,823	336,820	840,000	840,000
Net Surplus/(Deficit)	(79,162)	(94,098)	153,094	91,410	-	-
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	-	-
192 - HUD Home Subfund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	-	-	-	-	-	-
OPERATING						
INTERGOVERNMENTAL REVENUE	-	-	-	-	2,400,000	-
TOTAL REVENUE	-	-	-	-	2,400,000	-
OTHER SERVICES AND CHARGES	-	-	-	-	2,400,000	-
TOTAL EXPENDITURE	-	-	-	-	2,400,000	-
Net Surplus/(Deficit)	-	-	-	-	-	-
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	-	-

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](#).

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 FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE						-
OPERATING						
MISCELLANEOUS REVENUE	269,213	222,877	302,131	227,231	281,638	287,438
OTHER FINANCING SOURCES	-	114,522	278,580	-	-	-
TOTAL REVENUE	269,213	337,398	580,711	227,231	281,638	287,438
DEBT SERVICE PRINCIPAL	190,000	200,000	210,000	-	230,000	245,000
DEBT SERVICE INTEREST/COSTS	79,016	74,481	68,481	29,994	51,638	42,438
TOTAL EXPENDITURE	269,016	274,481	278,481	29,994	281,638	287,438
Net Surplus/(Deficit)	197	62,918	302,230	197,237	-	-
ESTIMATED ENDING RESERVES BALANCE				-	-	-

225 - 2004 PFD/Civic Field LTGO	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE			-	-	-	-
OPERATING						
MISCELLANEOUS REVENUE	216,939	196,777	171,379	66,969	115,136	84,392
NON REVENUES	-	570,000	591,759	-	697,602	760,146
TOTAL REVENUE	216,939	766,777	763,138	66,969	812,738	844,538
DEBT SERVICE PRINCIPAL	530,000	570,000	605,000	-	705,000	765,000
DEBT SERVICE INTEREST/COSTS	187,288	175,238	158,138	66,969	107,738	79,538
TOTAL EXPENDITURE	717,288	745,238	763,138	66,969	812,738	844,538
Net Surplus/(Deficit)	(500,349)	21,540	-	-	-	-
ESTIMATED ENDING RESERVES BALANCE		-	-	-	-	-

226 - 2011 QEC Bond	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	3,414,925	3,845,268	4,282,983	4,706,648	5,013,000	5,435,474
OPERATING						
MISCELLANEOUS REVENUE	430,343	437,715	50,397	26,402	49,206	63,265
OTHER FINANCING SOURCES	-	-	373,268	279,951	373,268	373,268
TOTAL REVENUE	430,343	437,715	423,664	306,353	422,474	436,533
Net Surplus/(Deficit)	430,343	437,715	423,664	306,353	422,474	436,533
ESTIMATED ENDING RESERVES BALANCE	3,845,268	4,282,983	4,706,648	5,013,000	5,435,474	5,872,007

227 - 2016 PFD Refunding Bonds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	630,000	-	-	-	-	-
OPERATING						
MISCELLANEOUS REVENUE	309,600	297,900	270,300	123,450	221,250	183,650
NON REVENUES	-	690,000	780,000	-	940,000	1,020,000
TOTAL REVENUE	309,600	987,900	1,050,300	123,450	1,161,250	1,203,650
DEBT SERVICE PRINCIPAL	630,000	690,000	780,000	-	940,000	1,020,000
DEBT SERVICE INTEREST/COSTS	309,600	297,900	270,300	123,450	221,250	183,650
TOTAL EXPENDITURE	939,600	987,900	1,050,300	123,450	1,161,250	1,203,650
Net Surplus/(Deficit)	(630,000)	-	-	-	-	-
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	-	-

228 - 2014 Solid Waste LTGO	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	-	-	-	-	-	-
OPERATING						
OTHER FINANCING SOURCES	-	-	660,400	41,650	621,050	654,400
TOTAL REVENUE	-	-	660,400	41,650	621,050	654,400
DEBT SERVICE PRINCIPAL	-	-	560,000	-	555,000	605,000
DEBT SERVICE INTEREST/COSTS	-	-	100,400	41,650	66,050	49,400
TOTAL EXPENDITURE	-	-	660,400	41,650	621,050	654,400
Net Surplus/(Deficit)	-	-	-	-	-	-
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	-	-

235 - Governmental Debt Service	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	-	-	-	-	-	-
OPERATING						
OTHER FINANCING SOURCES	672,341	617,531	619,241	299,328	457,727	455,839
TOTAL REVENUE	672,341	617,531	619,241	299,328	457,727	455,839
DEBT SERVICE PRINCIPAL	533,183	495,971	515,486	255,232	392,287	402,532
DEBT SERVICE INTEREST/COSTS	139,159	121,560	103,755	44,096	65,440	53,307
TOTAL EXPENDITURE	672,341	617,531	619,241	299,328	457,727	455,839
Net Surplus/(Deficit)	-	-	-	-	-	-
ESTIMATED ENDING RESERVES BALANCE	-	-	-	-	-	-

LID Guaranty Fund

245 - LID Guaranty Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	(3,810)	(2,582)	(1,368)	(446)	-	-
OPERATING						
MISCELLANEOUS REVENUE	1,228	1,214	922	446	-	-
TOTAL REVENUE	1,228	1,214	922	446	-	-
Net Surplus/(Deficit)	1,228	1,214	922	446	-	-
ESTIMATED ENDING RESERVES BALANCE	(2,582)	(1,368)	(446)	-	-	-

Construction Funds

371 - Waterfront Construction #1	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	6,637,480	7,805,730	8,996,950	10,177,112	10,700,000	11,840,681
OPERATING						
TAXES	1,064,191	1,073,242	1,076,631	467,715	1,035,653	1,035,653
MISCELLANEOUS REVENUE	104,059	117,978	103,531	55,173	105,028	135,036
TOTAL REVENUE	1,168,250	1,191,220	1,180,162	522,888	1,140,681	1,170,689
Net Surplus/(Deficit)	1,168,250	1,191,220	1,180,162	522,888	1,140,681	1,170,689
ESTIMATED ENDING RESERVES BALANCE	7,805,730	8,996,950	10,177,112	10,700,000	11,840,681	13,011,370

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

Enterprise Funds

Water Fund

410 - Water Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	15,596,612	18,892,565	16,517,317	17,105,836	21,000,000	17,258,961
OPERATING						
INTERGOVERNMENTAL REVENUE	90,410	-	-	-	-	-
CHARGES FOR GOODS AND SERVICES	23,033,039	22,753,651	24,961,007	19,218,223	23,702,000	23,705,000
FINES AND PENALTIES	53,452	12,631	1,681	8,371	1,500	1,500
MISCELLANEOUS REVENUE	524,533	2,076,460	437,891	280,890	320,130	379,024
GAINS LOSSES AND CAPITAL	871,143	-	-	-	-	-
OTHER FINANCING SOURCES	1,188,000	1,565,000	-	-	-	-
TOTAL REVENUE	25,760,577	26,407,742	25,400,579	19,507,484	24,023,630	24,085,524
NON-EXPENDITURES	400,000	100,000	182,627	305,703	706,987	307,701
SALARIES AND WAGES	3,114,749	3,371,637	3,288,449	2,416,151	3,849,482	4,084,456
PERSONNEL BENEFITS	1,560,424	1,688,624	1,580,186	1,119,414	1,724,646	1,800,420
SUPPLIES	1,570,551	1,522,743	1,798,741	1,308,325	1,978,605	2,347,605
OTHER SERVICES AND CHARGES	11,996,677	11,646,613	11,632,102	7,818,500	13,676,770	15,460,546
CAPITAL OUTLAYS (6000 EXP OBJ)	1,652,686	2,273,298	257,031	-	-	-
DEBT SERVICE PRINCIPAL	1,410,890	3,093,306	1,583,090	1,600,090	1,519,807	1,540,807
DEBT SERVICE INTEREST/COSTS	335,061	311,141	230,376	177,867	166,706	143,991
TOTAL EXPENDITURE	22,041,039	24,007,361	20,552,602	14,746,050	23,623,002	25,685,525
CAPITAL						
INTERGOVERNMENTAL REVENUE	50,000	-	-	-	-	-
MISCELLANEOUS REVENUE	94,143	487,636	-	-	-	-
GAINS LOSSES AND CAPITAL	-	8,210,855	4,985,777	-	-	-
TOTAL REVENUE	144,143	8,698,492	4,985,777	-	-	-
NON-EXPENDITURES	-	-	-	-	191,667	120,000
SALARIES AND WAGES	-	108,427	133,971	49,541	-	-
PERSONNEL BENEFITS	-	43,227	55,816	21,602	-	-
SUPPLIES	-	1,405	46,051	-	-	-
OTHER SERVICES AND CHARGES	567,729	3,462,687	603,826	497,877	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	9,858,374	8,405,572	298,250	3,950,000	1,957,000
TOTAL EXPENDITURE	567,729	13,474,120	9,245,235	867,270	4,141,667	2,077,000
Net Surplus/(Deficit)	3,295,952	(2,375,248)	588,519	3,894,164	(3,741,039)	(3,677,001)
ESTIMATED ENDING RESERVES BALANCE	18,892,565	16,517,317	17,105,836	21,000,000	17,258,961	13,581,960

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

Watershed Sub-Fund

A sub-fund of the Water fund.

411 - Watershed Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	7,157,697	9,605,422	10,928,342	15,740,878	19,000,000	17,169,890
OPERATING						
INTERGOVERNMENTAL REVENUE	-	-	-	39,308	-	-
CHARGES FOR GOODS AND SERVICES	5,817,202	5,789,837	6,548,299	5,143,138	6,150,000	6,260,000
MISCELLANEOUS REVENUE	11,437	(10,207)	9,375	-	186,498	239,784
TOTAL REVENUE	5,828,639	5,779,629	6,557,674	5,182,446	6,336,498	6,499,784
NON-EXPENDITURES	500,000	-	-	-	-	-
SALARIES AND WAGES	78,286	67,706	93,747	67,548	97,455	101,386
PERSONNEL BENEFITS	43,477	41,984	44,151	31,558	45,771	47,028
SUPPLIES	1,523	12,801	12,926	18,011	45,400	45,500
OTHER SERVICES AND CHARGES	1,340,864	1,270,608	1,442,833	955,889	1,977,982	2,005,259
CAPITAL OUTLAYS (6000 EXP OBJ)	1,392,712	2,990,121	-	(506)	-	-
TOTAL EXPENDITURE	3,356,863	4,383,221	1,593,658	1,072,501	2,166,608	2,199,174
CAPITAL						
INTERGOVERNMENTAL REVENUE	-	79,912	341,180	-	-	-
TOTAL REVENUE	-	79,912	341,180	-	-	-
SALARIES AND WAGES	-	-	17,726	624	-	-
PERSONNEL BENEFITS	-	-	7,363	281	-	-
SUPPLIES	-	-	3,650	1,788	-	-
OTHER SERVICES AND CHARGES	24,051	153,400	463,922	45,423	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	802,709	6,000,000	3,000,000
TOTAL EXPENDITURE	24,051	153,400	492,660	850,824	6,000,000	3,000,000
Net Surplus/(Deficit)	2,447,725	1,322,920	4,812,536	3,259,122	(1,830,110)	1,300,610
ESTIMATED ENDING RESERVES BALANCE	9,605,422	10,928,342	15,740,878	19,000,000	17,169,890	18,470,500

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

Wastewater Fund

420 - Wastewater Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	39,330,208	47,741,536	51,362,189	57,395,211	60,000,000	72,722,853
OPERATING						
INTERGOVERNMENTAL REVENUE	4,417	3,637	4,707	1,800	-	-
CHARGES FOR GOODS AND SERVICES	25,591,014	24,993,668	27,841,509	22,133,200	56,955,000	58,399,250
FINES AND PENALTIES	58,666	13,863	1,845	9,188	2,000	2,000
MISCELLANEOUS REVENUE	765,180	779,524	690,663	357,644	588,942	757,211
GAINS LOSSES AND CAPITAL CONTRIB	470,501	-	-	-	-	-
OTHER FINANCING SOURCES	510,000	17,370,000	38,006,427	-	-	-
TOTAL REVENUE	27,399,778	43,160,693	66,545,151	22,501,833	57,545,942	59,158,461
NON-EXPENDITURES	400,000	100,000	180,825	304,351	705,185	305,899
SALARIES AND WAGES	3,071,017	3,262,595	3,344,095	2,404,476	4,034,540	4,312,670
PERSONNEL BENEFITS	1,546,513	1,623,109	1,578,432	1,127,384	1,831,755	1,935,513
SUPPLIES	1,394,292	1,576,471	1,581,217	1,043,698	1,866,570	1,965,670
OTHER SERVICES AND CHARGES	8,605,084	9,643,361	11,812,118	10,077,282	15,714,242	16,783,186
CAPITAL OUTLAYS (6000 EXP OBJ)	660,674	2,393,492	169,898	-	-	-
DEBT SERVICE PRINCIPAL	695,000	18,145,677	39,408,613	710,000	735,221	745,526
DEBT SERVICE INTEREST/COSTS	2,611,457	2,580,687	1,708,206	1,378,618	1,828,909	1,812,464
TOTAL EXPENDITURE	18,984,037	39,325,392	59,783,405	17,045,810	26,716,422	27,860,927
CAPITAL						
OTHER FINANCING SOURCES	287,275	153,333	-	-	-	-
TOTAL REVENUE	287,275	153,333	-	-	-	-
NON-EXPENDITURES	-	-	-	-	191,667	120,000
SALARIES AND WAGES	-	9,894	26,412	60,098	-	-
PERSONNEL BENEFITS	-	4,348	11,629	26,688	-	-
OTHER SERVICES AND CHARGES	291,688	353,739	544,324	100,879	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	146,358	2,663,569	17,915,000	29,250,000
TOTAL EXPENDITURE	291,688	367,981	728,723	2,851,234	18,106,667	29,370,000
Net Surplus/(Deficit)	8,411,328	3,620,653	6,033,023	2,604,789	12,722,853	1,927,534
ESTIMATED ENDING RESERVES BALANCE	47,741,536	51,362,189	57,395,211	60,000,000	72,722,853	74,650,387

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

Storm and Surface Water Utility Fund

430 - Storm Surface Water Utility	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	4,504,691	4,830,822	5,126,518	5,762,010	8,100,000	5,890,746
OPERATING						
LICENSES AND PERMITS	182,413	144,426	175,286	136,955	160,000	160,000
INTERGOVERNMENTAL REVENUE	236,240	2,467,651	94,941	314,514	-	-
CHARGES FOR GOODS AND SERVICES	9,669,481	9,322,252	10,185,419	9,305,804	11,722,500	11,722,500
FINES AND PENALTIES	18,249	4,312	574	2,858	-	-
MISCELLANEOUS REVENUE	133,441	110,414	100,618	55,271	79,507	102,224
GAINS LOSSES AND CAPITAL CONTRIB	872,584	265,362	88,108	243,915	-	-
OTHER FINANCING SOURCES	518,337	966,632	28,828	-	-	-
TOTAL REVENUE	11,630,746	13,281,050	10,673,774	10,059,317	11,962,007	11,984,724
NON-EXPENDITURES	400,000	100,000	176,736	301,285	701,096	301,810
SALARIES AND WAGES	1,704,470	1,850,687	1,993,475	1,353,553	2,390,235	2,506,327
PERSONNEL BENEFITS	896,863	994,421	999,291	708,406	1,129,066	1,163,183
SUPPLIES	385,690	256,094	331,724	169,433	479,200	460,700
OTHER SERVICES AND CHARGES	5,785,319	7,456,827	4,794,068	3,205,052	7,863,215	7,819,481
CAPITAL OUTLAYS (6000 EXP OBJ)	1,281,909	1,458,260	-	-	-	-
DEBT SERVICE PRINCIPAL	657,926	667,232	675,983	230,130	295,387	153,475
DEBT SERVICE INTEREST/COSTS	83,901	74,596	65,844	39,490	80,367	58,793
TOTAL EXPENDITURE	11,196,079	12,858,117	9,037,122	6,007,348	12,938,566	12,463,769
CAPITAL						
INTERGOVERNMENTAL REVENUE	-	67,465	390,471	73,567	1,551,039	7,281,067
GAINS LOSSES AND CAPITAL CONTRIB	86,777	95,572	754,339	287,852	-	-
TOTAL REVENUE	86,777	163,037	1,144,810	361,419	1,551,039	7,281,067
NON-EXPENDITURES	-	-	-	-	191,667	120,000
SALARIES AND WAGES	-	13,493	104,577	93,532	-	-
PERSONNEL BENEFITS	-	5,956	43,485	42,412	-	-
SUPPLIES	-	-	12,656	19,445	-	-
OTHER SERVICES AND CHARGES	195,312	270,825	710,840	1,494,399	1,892,068	10,391,717
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	1,274,414	425,609	700,000	-
TOTAL EXPENDITURE	195,312	290,274	2,145,971	2,075,398	2,783,735	10,511,717
Net Surplus/(Deficit)	326,131	295,696	635,492	2,337,990	(2,209,254)	(3,709,695)
ESTIMATED ENDING RESERVES BALANCE	4,830,822	5,126,518	5,762,010	8,100,000	5,890,746	2,181,051

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

Cemetery Fund

456 - Cemetery	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	171,505	161,912	145,019	203,896	225,000	126,954
OPERATING						
CHARGES FOR GOODS AND SERVICES	316,167	380,451	414,932	318,405	313,000	313,000
FINES AND PENALTIES	28	7	29	11	-	-
MISCELLANEOUS REVENUE	7,392	5,847	4,766	2,852	2,209	2,840
OTHER FINANCING SOURCES	44,000	44,000	44,000	33,000	44,000	44,000
TOTAL REVENUE	367,586	430,305	463,726	354,269	359,209	359,840
SALARIES AND WAGES	105,787	144,920	157,508	113,770	163,973	171,052
PERSONNEL BENEFITS	57,668	78,063	77,424	55,893	84,844	87,144
SUPPLIES	46,586	52,524	38,056	56,641	59,746	59,746
OTHER SERVICES AND CHARGES	167,138	171,691	131,862	106,861	148,691	148,973
TOTAL EXPENDITURE	377,180	447,197	404,850	333,164	457,255	466,915
Net Surplus/(Deficit)	(9,593)	(16,893)	58,876	21,104	(98,046)	(107,076)
ESTIMATED ENDING RESERVES BALANCE	161,912	145,019	203,896	225,000	126,954	19,878

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

Golf Course Fund

460 - Golf Course	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	(562,304)	(705,075)	(522,145)	(224,985)	65,000	(2,971)
OPERATING						
CHARGES FOR GOODS AND SERVICES	1,139,931	1,398,405	1,814,129	1,760,465	2,150,000	2,150,000
MISCELLANEOUS REVENUE	(436)	(343)	3,620	2,184	638	820
TOTAL REVENUE	1,139,495	1,398,062	1,817,749	1,762,649	2,150,638	2,150,820
NON-EXPENDITURES	81,000	-	-	83,000	-	-
SALARIES AND WAGES	19,846	22,333	26,410	12,608	20,006	20,788
PERSONNEL BENEFITS	11,443	12,119	11,664	5,452	8,469	8,706
SUPPLIES	140,728	138,447	191,382	12,493	250,000	250,000
OTHER SERVICES AND CHARGES	1,029,249	1,042,233	1,280,475	1,359,112	1,690,135	1,580,135
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	10,658	-	-	-
TOTAL EXPENDITURE	1,282,266	1,215,132	1,520,589	1,472,664	1,968,609	1,859,629
CAPITAL						
OTHER SERVICES AND CHARGES	-	-	-	-	250,000	250,000
TOTAL EXPENDITURE	-	-	-	-	250,000	250,000
Net Surplus/(Deficit)	(142,771)	182,930	297,160	289,985	(67,971)	41,192
ESTIMATED ENDING RESERVES BALANCE	(705,075)	(522,145)	(224,985)	65,000	(2,971)	38,220

Golf Course Fund: Accounts for the revenue and expenditures associated with the oversight, repairs and maintenance of the facilities and grounds of the golf course; operation is contracted to a private vendor. The fund is managed by the [Parks and Recreation Department](#).

Parking Services Fund

465 - Parking Services	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	2,361,281	1,289,303	925,514	227,337	300,000	628,198
OPERATING						
CHARGES FOR GOODS AND SERVICES	50,140	252,183	1,130,562	1,119,617	2,246,000	2,251,000
FINES AND PENALTIES	315,946	125,963	198,615	77,634	400,000	400,000
MISCELLANEOUS REVENUE	275,513	111,056	212,793	172,536	209,265	210,106
OTHER FINANCING SOURCES	40,000	-	-	-	-	-
TOTAL REVENUE	681,599	489,201	1,541,971	1,369,788	2,855,265	2,861,106
NON-EXPENDITURES	100,000	25,000	19,888	14,916	19,888	19,888
SALARIES AND WAGES	129,061	93,644	105,723	51,774	430,375	449,592
PERSONNEL BENEFITS	76,394	37,921	21,574	22,556	183,238	189,157
SUPPLIES	749,906	(44,911)	244,282	20,368	116,500	121,500
OTHER SERVICES AND CHARGES	698,215	741,335	1,848,681	1,187,510	1,777,066	1,823,168
TOTAL EXPENDITURE	1,753,577	852,990	2,240,148	1,297,125	2,527,067	2,603,305
Net Surplus/(Deficit)	(1,071,977)	(363,789)	(698,177)	72,663	328,198	257,801
ESTIMATED ENDING RESERVES BALANCE	1,289,303	925,514	227,337	300,000	628,198	885,999

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

Medic One Fund

470 - Medic One	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,929,380	1,564,524	802,527	367,956	20,000	211,091
OPERATING						
TAXES	867,972	841,394	1,042,088	683,479	1,058,000	1,108,000
INTERGOVERNMENTAL REVENUE	426,168	-	77,801	-	-	-
CHARGES FOR GOODS AND SERVICES	6,721,225	7,179,619	7,841,405	6,700,098	11,353,775	11,835,195
MISCELLANEOUS REVENUE	20,373	6,862	(791)	(8,018)	196	252
OTHER FINANCING SOURCES	-	18,366	-	-	-	-
TOTAL REVENUE	8,035,738	8,046,241	8,960,503	7,375,558	12,411,971	12,943,447
SALARIES AND WAGES	4,808,862	4,746,851	5,359,813	4,632,318	7,043,814	7,407,970
PERSONNEL BENEFITS	1,114,772	1,298,703	1,424,410	1,348,976	2,059,552	2,116,070
SUPPLIES	381,484	335,210	353,382	240,829	558,329	558,329
OTHER SERVICES AND CHARGES	2,010,620	2,010,041	2,257,470	1,501,391	2,559,185	2,621,326
CAPITAL OUTLAYS (6000 EXP OBJ)	84,856	417,432	-	-	-	-
TOTAL EXPENDITURE	8,400,595	8,808,237	9,395,075	7,723,514	12,220,880	12,703,695
Net Surplus/(Deficit)	(364,857)	(761,996)	(434,572)	(347,956)	191,091	239,753
ESTIMATED ENDING RESERVES BALANCE	1,564,524	802,527	367,956	20,000	211,091	450,844

Medic One Fund: This fund accounts for revenues and expenditures associated with the City of Bellingham portion of the Medic One emergency medical transport service, pursuant to an interlocal agreement between the City and Whatcom County. The Whatcom County EMS Levy provides funding for this activity. The fund is managed by the [Fire Department](#).

Development Services Fund

475 - Development Services	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	6,449,397	7,507,683	7,346,730	7,699,631	7,900,000	6,210,307
OPERATING						
LICENSES AND PERMITS	2,261,699	1,817,841	2,353,750	1,726,295	1,676,844	1,676,844
INTERGOVERNMENTAL REVENUE	-	-	15,643	-	-	-
CHARGES FOR GOODS AND SERVICES	1,891,538	1,451,371	1,610,801	1,368,214	1,694,222	1,694,222
FINES AND PENALTIES	1,601	75	3,475	3,427	-	-
MISCELLANEOUS REVENUE	119,230	109,313	95,141	44,922	77,544	99,699
TOTAL REVENUE	4,274,068	3,378,601	4,078,809	3,142,858	3,448,610	3,470,766
NON-EXPENDITURES	-	-	10,273	7,705	10,273	10,273
SALARIES AND WAGES	1,734,768	1,988,742	2,194,787	1,593,325	3,008,928	3,144,409
PERSONNEL BENEFITS	823,284	937,090	984,049	709,852	1,262,102	1,299,107
SUPPLIES	13,047	11,177	13,900	19,929	54,827	54,827
OTHER SERVICES AND CHARGES	644,683	602,545	522,899	611,679	802,173	810,361
TOTAL EXPENDITURE	3,215,782	3,539,554	3,725,909	2,942,489	5,138,303	5,318,977
Net Surplus/(Deficit)	1,058,287	(160,953)	352,900	200,369	(1,689,693)	(1,848,211)
ESTIMATED ENDING RESERVES BALANCE	7,507,683	7,346,730	7,699,631	7,900,000	6,210,307	4,362,096

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

Internal Service Funds

Fleet Administration Fund

510 - Fleet Administration	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	6,366,987	6,497,430	8,732,303	8,271,470	8,000,000	1,799,995
OPERATING						
CHARGES FOR GOODS AND SERVICES	5,291,425	6,196,418	4,881,539	3,111,574	5,555,360	5,555,360
MISCELLANEOUS REVENUE	124,224	132,732	122,934	46,827	78,526	100,962
GAINS LOSSES AND CAPITAL	-	5,562	-	34,690	-	-
OTHER FINANCING SOURCES	733,501	127,680	54,827	269,661	-	-
TOTAL REVENUE	6,149,150	6,462,392	5,059,301	3,462,752	5,633,886	5,656,322
NON-EXPENDITURES	400,000	100,000	221,455	16,091	21,455	21,455
SALARIES AND WAGES	607,354	662,903	677,514	452,958	814,599	849,872
PERSONNEL BENEFITS	326,796	345,148	323,775	204,278	382,167	392,943
SUPPLIES	827,370	655,933	380,716	336,141	680,800	655,800
OTHER SERVICES AND CHARGES	1,252,441	1,152,987	1,157,828	764,038	1,434,870	1,277,246
CAPITAL OUTLAYS (6000 EXP OBJ)	2,604,747	1,310,547	2,758,844	1,960,715	6,000,000	4,000,000
TOTAL EXPENDITURE	6,018,707	4,227,519	5,520,133	3,734,222	9,333,891	7,197,317
CAPITAL						
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	2,500,000	-
TOTAL EXPENDITURE	-	-	-	-	2,500,000	-
Net Surplus/(Deficit)	130,443	2,234,873	(460,832)	(271,470)	(6,200,005)	(1,540,995)
ESTIMATED ENDING RESERVES BALANCE	6,497,430	8,732,303	8,271,470	8,000,000	1,799,995	258,999

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

Radio Communications Sub-Fund

511 - Radio Communications	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,174,478	1,249,993	1,288,773	1,721,381	2,000,000	1,990,371
OPERATING						
TAXES	790,517	768,162	957,919	620,914	900,000	900,000
CHARGES FOR GOODS AND SERVICES	608,478	559,748	402,712	391,686	500,000	500,000
MISCELLANEOUS REVENUE	70,338	97,173	64,804	56,150	64,631	70,240
TOTAL REVENUE	1,469,332	1,425,083	1,425,435	1,068,749	1,464,631	1,470,240
NON-EXPENDITURES	-	-	7,785	5,838	7,785	7,785
SALARIES AND WAGES	383,963	400,443	388,033	269,034	528,083	552,146
PERSONNEL BENEFITS	172,102	184,486	168,054	118,705	218,521	225,303
SUPPLIES	501,203	165,920	186,520	208,455	290,520	289,720
OTHER SERVICES AND CHARGES	269,331	635,454	242,436	188,098	429,352	436,335
CAPITAL OUTLAYS (6000 EXP OBJ)	67,218	-	-	-	-	-
TOTAL EXPENDITURE	1,393,817	1,386,303	992,827	790,131	1,474,261	1,511,289
Net Surplus/(Deficit)	75,515	38,780	432,609	278,619	(9,629)	(41,048)
ESTIMATED ENDING RESERVES BALANCE	1,249,993	1,288,773	1,721,381	2,000,000	1,990,371	1,949,322

Radio Communications Fund: A subfund of the Fleet Fund, it is funded by users and 3% of the City's Sales Tax revenue.

Purchasing & Materials Management Fund

This fund is eliminated in the 2022-2023 Biennium. Purchasing operations are transferred from the Public Works Department to the Finance Department. Fund activities will occur in the General Fund.

Facilities

530 - Facilities Administration	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	(4,763,593)	(4,675,372)	(4,513,512)	14,709,894	3,000,000	1,856,433
OPERATING						
INTERGOVERNMENTAL REVENUE	217,833	219,042	218,645	109,322	218,000	218,000
CHARGES FOR GOODS AND SERVICES	4,386,516	4,579,059	4,666,595	3,645,779	5,400,000	5,700,000
MISCELLANEOUS REVENUE	99,654	93,394	211,237	152,202	106,947	117,361
GAINS LOSSES AND CAPITAL CONTRIB	2,598	-	-	2,235	-	-
OTHER FINANCING SOURCES	4,450,000	2,250,000	20,860,949	1,062,637	2,314,133	2,316,988
TOTAL REVENUE	9,156,600	7,141,495	25,957,427	4,972,176	8,039,080	8,352,348
NON-EXPENDITURES	-	-	3,515	2,637	3,515	3,515
SALARIES AND WAGES	1,319,903	1,353,112	1,467,016	1,149,148	2,108,350	2,226,558
PERSONNEL BENEFITS	822,275	831,531	813,320	623,072	1,113,724	1,148,897
SUPPLIES	331,676	359,303	383,962	286,902	626,000	612,500
OTHER SERVICES AND CHARGES	2,669,766	2,187,824	2,660,204	1,435,672	2,951,845	3,175,185
CAPITAL OUTLAYS (6000 EXP OBJ)	3,319,165	-	-	-	-	-
DEBT SERVICE PRINCIPAL	-	-	260,000	-	640,000	675,000
DEBT SERVICE INTEREST/COSTS	332,030	331,530	763,539	688,954	889,213	857,068
TOTAL EXPENDITURE	8,794,814	5,063,301	6,351,556	4,186,384	8,332,648	8,698,722
CAPITAL						
OTHER FINANCING SOURCES	-	-	4,600,000	700,000	1,600,000	-
TOTAL REVENUE	-	-	4,600,000	700,000	1,600,000	-
SALARIES AND WAGES	-	8,355	52,890	45,432	-	-
PERSONNEL BENEFITS	-	3,829	24,078	24,263	-	-
SUPPLIES	-	315	9,222	51,308	-	-
OTHER SERVICES AND CHARGES	273,288	1,751,011	1,504,102	281,701	2,450,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	277	152,825	3,392,172	12,792,982	-	-
TOTAL EXPENDITURE	273,565	1,916,335	4,982,465	13,195,686	2,450,000	-
Net Surplus/(Deficit)	88,221	161,859	19,223,407	(11,709,894)	(1,143,567)	(346,374)
ESTIMATED ENDING RESERVES BALANCE	(4,675,372)	(4,513,512)	14,709,894	3,000,000	1,856,433	1,510,058

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

Telecommunications Fund

540 - Telecommunications	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	257,429	334,509	407,727	227,961	200,000	179,296
OPERATING						
CHARGES FOR GOODS AND SERVICES	518,568	614,926	317,409	339,573	590,428	616,314
MISCELLANEOUS REVENUE	4,710	5,588	4,093	1,175	1,963	2,524
TOTAL REVENUE	523,277	620,513	321,501	340,748	592,391	618,838
SALARIES AND WAGES	116,175	123,367	178,630	90,257	226,755	239,528
PERSONNEL BENEFITS	52,582	56,899	76,435	33,527	98,132	101,631
SUPPLIES	8,411	298	3,365	34	2,500	2,500
OTHER SERVICES AND CHARGES	269,030	366,732	242,838	244,890	285,707	290,808
TOTAL EXPENDITURE	446,197	547,296	501,267	368,708	613,095	634,467
Net Surplus/(Deficit)	77,080	73,218	(179,766)	(27,961)	(20,704)	(15,629)
ESTIMATED ENDING RESERVES BALANCE	334,509	407,727	227,961	200,000	179,296	163,667

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 FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	3,688,233	3,020,033	1,940,402	1,784,634	1,700,000	765,999
OPERATING						
CHARGES FOR GOODS AND SERVICES	-	-	1,649,695	1,484,077	3,163,101	3,171,946
MISCELLANEOUS REVENUE	4,302	5,132	8,290	2,786	16,687	21,454
TOTAL REVENUE	4,302	5,132	1,657,985	1,486,863	3,179,787	3,193,401
SUPPLIES	517,092	841,007	809,831	777,268	1,374,667	1,537,517
OTHER SERVICES AND CHARGES	155,410	243,756	1,003,921	794,229	1,661,519	1,445,875
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	15,000	-
TOTAL EXPENDITURE	672,502	1,084,763	1,813,752	1,571,497	3,051,186	2,983,392
CAPITAL						
OTHER FINANCING SOURCES	-	-	-	-	575,000	360,000
TOTAL REVENUE	-	-	-	-	575,000	360,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	1,637,603	1,211,315
TOTAL EXPENDITURE	-	-	-	-	1,637,603	1,211,315
Net Surplus/(Deficit)	(668,200)	(1,079,631)	(155,767)	(84,634)	(934,001)	(641,306)
ESTIMATED ENDING RESERVES BALANCE	3,020,033	1,940,402	1,784,634	1,700,000	765,999	124,693

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

Information Technology Fund

543 - Information Technology Fund (Previously GIS Fund)	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	(86,510)	(81,273)	(64,758)	(64,936)	10,000	345,681
OPERATING						
CHARGES FOR GOODS AND SERVICES	1,560	600	1,160	-	4,836,173	4,836,173
MISCELLANEOUS REVENUE	440	450	1,038	780	98	126
OTHER FINANCING SOURCES	415,000	415,000	350,000	286,250	450,000	465,000
TOTAL REVENUE	417,000	416,050	352,198	287,030	5,286,272	5,301,300
NON-EXPENDITURES	-	-	2,188	1,641	4,549	4,549
SALARIES AND WAGES	274,941	268,861	236,616	135,976	2,913,846	3,159,100
PERSONNEL BENEFITS	118,990	116,812	100,427	58,818	1,172,153	1,253,932
SUPPLIES	589	1,280	614	2,036	47,265	34,715
OTHER SERVICES AND CHARGES	17,242	12,583	12,531	13,625	812,777	826,756
TOTAL EXPENDITURE	411,763	399,535	352,376	212,094	4,950,591	5,279,052
Net Surplus/(Deficit)	5,237	16,515	(178)	74,936	335,681	22,248
ESTIMATED ENDING RESERVES BALANCE	(81,273)	(64,758)	(64,936)	10,000	345,681	367,929

Information Technology Fund: Previously, the GIS Fund. The 2023-2024 Budget combines all Information Technology Services Department (ITSD) operations, including GIS, into this fund. ITSD was previously a General Fund operation. This change will allow better accounting of information technology expenses by departments and improve internal allocation processes.

Claims and Litigation Fund

550 - Claims, Litigation & Property Loss Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	5,161,806	4,770,598	3,829,493	3,038,479	3,500,000	4,509,230
OPERATING						
CHARGES FOR GOODS AND SERVICES	958,518	958,518	1,481,400	1,861,050	2,446,947	2,446,947
MISCELLANEOUS REVENUE	86,666	65,512	48,211	20,624	34,355	44,171
TOTAL REVENUE	1,045,184	1,024,030	1,529,611	1,881,673	2,481,302	2,491,118
SALARIES AND WAGES	152,161	198,630	168,660	109,597	173,255	185,110
PERSONNEL BENEFITS	67,197	84,194	77,437	50,174	69,371	72,516
SUPPLIES	3,862	755	2,318	3,913	3,247	3,500
OTHER SERVICES AND CHARGES	1,213,172	1,681,556	2,072,210	1,256,468	1,226,199	2,781,236
TOTAL EXPENDITURE	1,436,392	1,965,135	2,320,625	1,420,152	1,472,072	3,042,361
Net Surplus/(Deficit)	(391,208)	(941,105)	(791,014)	461,521	1,009,230	(551,244)
ESTIMATED ENDING RESERVES BALANCE	4,770,598	3,829,493	3,038,479	3,500,000	4,509,230	3,957,986

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

Employee Benefits Funds

561 - Unemployment compensation	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	458,482	520,735	565,201	614,056	500,000	463,048
OPERATING						
CHARGES FOR GOODS AND SERVICES	140,245	142,871	152,744	119,800	141,000	141,000
MISCELLANEOUS REVENUE	10,160	9,647	8,217	3,741	4,908	6,310
TOTAL REVENUE	150,405	152,518	160,962	123,541	145,908	147,310
SALARIES AND WAGES	5,397	6,249	6,034	4,375	13,664	14,779
PERSONNEL BENEFITS	72,823	91,872	99,399	228,217	165,630	165,920
OTHER SERVICES AND CHARGES	9,932	9,932	6,673	5,005	3,566	3,566
TOTAL EXPENDITURE	88,152	108,052	112,106	237,597	182,860	184,265
Net Surplus/(Deficit)	62,253	44,466	48,856	(114,056)	(36,952)	(36,954)
ESTIMATED ENDING RESERVES BALANCE	520,735	565,201	614,056	500,000	463,048	426,093
562 - Workers Compensation Self-Insurance	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,690,366	1,709,570	1,691,096	1,408,273	1,200,000	971,711
OPERATING						
CHARGES FOR GOODS AND SERVICES	567,858	577,208	578,606	423,798	550,000	550,000
MISCELLANEOUS REVENUE	24,752	21,397	15,232	6,143	11,779	15,144
TOTAL REVENUE	592,610	598,605	593,837	429,941	561,779	565,144
SALARIES AND WAGES	47,269	52,899	50,942	38,902	42,304	44,050
PERSONNEL BENEFITS	24,000	26,251	24,528	18,294	18,685	19,231
SUPPLIES	170	171	1,229	-	2,147	2,147
OTHER SERVICES AND CHARGES	501,968	537,758	799,961	581,018	726,931	724,631
TOTAL EXPENDITURE	573,406	617,080	876,660	638,214	790,067	790,059
Net Surplus/(Deficit)	19,204	(18,474)	(282,823)	(208,273)	(228,289)	(224,915)
ESTIMATED ENDING RESERVES BALANCE	1,709,570	1,691,096	1,408,273	1,200,000	971,711	746,796

565 - Health Benefits Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	(60,400)	1,450,860	3,386,814	3,139,184	4,000,000	2,576,720
OPERATING						
CHARGES FOR GOODS AND SERVICES	2,803,794	18,018,663	15,651,970	12,667,951	17,958,000	19,158,000
MISCELLANEOUS REVENUE	31,488	47,084	52,377	18,787	39,263	50,481
TOTAL REVENUE	2,835,282	18,065,747	15,704,347	12,686,738	17,997,263	19,208,481
NON-EXPENDITURES	-	-	7,785	5,838	7,785	7,785
SALARIES AND WAGES	830,793	880,077	938,276	642,382	955,164	991,980
PERSONNEL BENEFITS	95,120	114,034	114,341	95,960	123,214	126,873
SUPPLIES	27,062	30,166	33,051	24,690	30,075	30,075
OTHER SERVICES AND CHARGES	371,047	15,105,516	14,858,524	11,057,051	18,304,306	19,456,490
TOTAL EXPENDITURE	1,324,022	16,129,793	15,951,977	11,825,922	19,420,543	20,613,202
Net Surplus/(Deficit)	1,511,260	1,935,954	(247,630)	860,816	(1,423,280)	(1,404,721)
ESTIMATED ENDING RESERVES BALANCE	1,450,860	3,386,814	3,139,184	4,000,000	2,576,720	1,171,998

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

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

Public Works Administration & Engineering Fund

570 - PW Administration & Engineering	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,068,468	1,527,610	1,930,509	2,063,768	2,000,000	1,661,851
OPERATING						
LICENSES AND PERMITS	81,137	61,837	82,080	54,975	50,000	50,000
CHARGES FOR GOODS AND SERVICES	7,965,899	7,656,559	7,015,727	5,054,939	11,851,258	12,790,590
MISCELLANEOUS REVENUE	17,574	19,314	17,463	10,207	19,631	25,240
OTHER FINANCING SOURCES	100,000	-	-	-	-	-
TOTAL REVENUE	8,164,610	7,737,710	7,115,270	5,120,121	11,920,890	12,865,830
NON-EXPENDITURES	415,000	415,000	387,161	314,121	48,652	48,652
SALARIES AND WAGES	3,630,746	3,447,271	3,522,027	2,432,826	6,680,508	7,328,551
PERSONNEL BENEFITS	1,769,597	1,642,408	1,649,751	1,143,023	2,886,028	3,130,401
SUPPLIES	189,686	104,593	99,621	75,047	203,450	169,450
OTHER SERVICES AND CHARGES	1,594,113	1,686,944	1,323,450	1,218,872	2,440,400	2,383,397
CAPITAL OUTLAYS (6000 EXP OBJ)	-	24,682	-	-	-	-
TOTAL EXPENDITURE	7,599,141	7,320,898	6,982,011	5,183,889	12,259,039	13,060,451
CAPITAL						
SALARIES AND WAGES	74,065	9,690	-	-	-	-
PERSONNEL BENEFITS	32,263	4,223	-	-	-	-
TOTAL EXPENDITURE	106,327	13,913	-	-	-	-
Net Surplus/(Deficit)	459,141	402,899	133,259	(63,768)	(338,149)	(194,621)
ESTIMATED ENDING RESERVES BALANCE	1,527,610	1,930,509	2,063,768	2,000,000	1,661,851	1,467,230

PW Admin & Engineering Fund: To track and distribute the costs of management and engineering services in the Public Works Department that are shared by multiple funds that operate within the department. This internal service fund is managed by the [Public Works Department](#).

Trust Funds

Fire and Police Pension Funds

612 - Firefighter's Pensions	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	13,492,763	14,946,928	17,051,476	18,928,883	20,000,000	20,464,705
OPERATING						
TAXES	2,493,262	2,543,094	2,632,072	1,499,823	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	145,767	168,205	182,520	197,973	120,000	120,000
MISCELLANEOUS REVENUE	394,338	452,638	209,835	111,479	248,694	304,784
TOTAL REVENUE	3,033,366	3,163,937	3,024,427	1,809,275	2,383,694	2,439,784
SALARIES AND WAGES	10,596	11,364	11,794	7,739	27,936	29,904
PERSONNEL BENEFITS	1,292,317	944,330	884,374	549,486	1,432,684	1,433,215
SUPPLIES	13,135	7,486	12,832	11,808	25,820	25,820
OTHER SERVICES AND CHARGES	263,153	96,209	238,020	169,125	432,550	432,550
TOTAL EXPENDITURE	1,579,201	1,059,390	1,147,020	738,158	1,918,989	1,921,489
Net Surplus/(Deficit)	1,454,165	2,104,548	1,877,407	1,071,117	464,705	518,295
ESTIMATED ENDING RESERVES BALANCE	14,946,928	17,051,476	18,928,883	20,000,000	20,464,705	20,983,000
613 - Police Officer's Pensions	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	8,215,093	9,011,326	9,884,041	9,380,723	9,000,000	8,036,839
OPERATING						
MISCELLANEOUS REVENUE	1,487,493	1,505,288	154,118	68,831	140,929	166,170
TOTAL REVENUE	1,487,493	1,505,288	154,118	68,831	140,929	166,170
SALARIES AND WAGES	10,595	11,362	11,792	7,738	27,936	29,904
PERSONNEL BENEFITS	429,198	378,379	383,753	220,792	682,883	683,415
SUPPLIES	19,718	8,982	9,576	2,991	23,520	23,520
OTHER SERVICES AND CHARGES	231,749	233,850	252,315	218,034	369,750	369,750
TOTAL EXPENDITURE	691,260	632,574	657,436	449,555	1,104,090	1,106,590
Net Surplus/(Deficit)	796,233	872,714	(503,317)	(380,723)	(963,161)	(940,420)
ESTIMATED ENDING RESERVES BALANCE	9,011,326	9,884,041	9,380,723	9,000,000	8,036,839	7,096,419

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

Permanent Funds

Greenways Maintenance Endowment Fund

701 - Greenways Maintenance Endowment	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	4,751,722	4,738,691	5,342,321	4,779,360	5,000,000	5,955,582
OPERATING						
MISCELLANEOUS REVENUE	764	13,794	72,196	34,179	79,079	93,101
NON REVENUES	-	603,629	839,935	193,285	876,503	886,503
TOTAL REVENUE	764	617,424	912,131	227,464	955,582	979,604
OTHER SERVICES AND CHARGES	13,794	13,794	9,099	6,824	-	-
DEBT SERVICE PRINCIPAL	-	-	1,465,993	-	-	-
TOTAL EXPENDITURE	13,794	13,794	1,475,092	6,824	-	-
Net Surplus/(Deficit)	(13,030)	603,629	(562,961)	220,640	955,582	979,604
ESTIMATED ENDING RESERVES BALANCE	4,738,691	5,342,321	4,779,360	5,000,000	5,955,582	6,935,186

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

Natural Resources Protection and Restoration Fund

702 - Natural Resources Protection & Restoration	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	3,874,152	3,962,293	4,172,976	4,374,042	4,500,000	4,704,374
OPERATING						
MISCELLANEOUS REVENUE	97,148	94,264	77,512	41,724	66,121	74,181
NON REVENUES	-	125,426	129,563	88,741	138,252	142,813
TOTAL REVENUE	97,148	219,689	207,075	130,465	204,374	216,994
OTHER SERVICES AND CHARGES	9,007	9,007	6,009	4,507	-	-
TOTAL EXPENDITURE	9,007	9,007	6,009	4,507	-	-
Net Surplus/(Deficit)	88,141	210,683	201,066	125,958	204,374	216,994
ESTIMATED ENDING RESERVES BALANCE	3,962,293	4,172,976	4,374,042	4,500,000	4,704,374	4,921,368

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

Public Facilities District Fund

965 - Public Facilities District	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	1,469,792	2,550,449	2,250,925	2,270,669	2,118,544	2,209,372
OPERATING						
TAXES	1,677,130	1,640,597	2,066,084	1,372,684	2,267,390	2,375,000
MISCELLANEOUS REVENUE	64,470	50,729	33,848	17,935	32,195	38,136
TOTAL REVENUE	1,741,600	1,691,326	2,099,932	1,390,619	2,299,585	2,413,136
OTHER SERVICES AND CHARGES	29,912	34,202	43,033	21,237	79,362	79,362
DEBT SERVICE PRINCIPAL	0	1,363,886	1,501,322	1,213,502	1,775,854	1,922,959
DEBT SERVICE INTEREST/COSTS	631,032	592,763	535,832	308,005	353,541	279,716
TOTAL EXPENDITURE	660,943	1,990,850	2,080,187	1,542,744	2,208,757	2,282,037
Net Surplus/(Deficit)	1,080,657	(299,524)	19,744	(152,125)	90,828	131,099
ESTIMATED ENDING RESERVES BALANCE	2,550,449	2,250,925	2,270,669	2,118,544	2,209,372	2,340,471

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

Citywide Total - All Funds

Total All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
BEGINNING RESERVE BALANCE	249,519,422	269,561,388	289,955,873	341,139,147	358,571,544	298,907,565
TAXES	108,820,867	105,253,396	123,458,692	86,977,528	133,085,580	136,674,628
LICENSES AND PERMITS	3,722,252	3,182,873	3,721,082	2,793,362	3,036,244	3,021,244
INTERGOVERNMENTAL REVENUE	16,274,204	22,351,674	28,918,119	20,199,961	35,312,782	19,090,810
CHARGES FOR GOODS AND SERVICES	116,555,490	129,855,073	144,514,135	114,482,840	193,036,013	197,778,670
FINES AND PENALTIES	1,092,166	532,561	555,877	296,074	846,446	909,546
MISCELLANEOUS REVENUE	9,285,992	10,582,844	6,825,684	4,250,540	5,740,458	6,670,213
GAINS LOSSES AND CAPITAL CONTRIB - PR	2,303,603	8,577,351	5,828,224	568,692	2,690,000	-
NON REVENUES	-	1,989,055	3,807,250	282,026	2,652,358	2,809,462
OTHER FINANCING SOURCES	10,012,561	48,255,599	67,851,921	4,372,527	7,635,178	4,919,495
TOTAL REVNUUE	268,067,136	330,580,427	385,480,983	234,223,550	384,035,059	371,874,069
NON-EXPENDITURES	8,385,448	10,970,866	12,267,410	4,185,816	6,463,758	3,454,495
SALARIES AND WAGES	75,196,278	76,693,462	81,343,687	59,402,187	97,499,515	104,144,987
PERSONNEL BENEFITS	32,829,089	33,824,940	32,057,548	23,749,688	40,397,779	42,431,291
SUPPLIES	11,739,223	12,369,076	13,281,260	9,421,594	14,066,491	13,785,010
OTHER SERVICES AND CHARGES	85,105,498	111,890,666	111,368,488	87,095,066	172,927,276	168,297,063
CAPITAL OUTLAYS (6000 EXP OBJ)	24,716,961	33,326,320	31,553,176	24,614,892	99,824,603	55,882,615
DEBT SERVICE PRINCIPAL	5,156,032	26,398,173	48,405,422	5,415,732	8,651,809	8,951,026
DEBT SERVICE INTEREST/COSTS	4,896,641	4,712,439	4,020,717	2,906,179	3,867,807	3,594,845
TOTAL EXPENDITURE	248,025,170	310,185,942	334,297,709	216,791,153	443,699,038	400,541,332
Net Surplus/(Deficit)	20,041,966	20,394,485	51,183,274	17,432,397	(59,663,979)	(28,667,263)
ESTIMATED ENDING RESERVE BALANCE	269,561,388	289,955,873	341,139,147	358,571,544	298,907,565	270,240,302

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DEPARTMENT BUDGETS - PUBLIC SAFETY

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

Police Department

Description of Services

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

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

Budget Summary

Includes the Bellingham Police Department and What-Comm Dispatch.

Funding includes General Fund, Police Special Revenue Funds, and the Public Safety Dispatch Fund.

Police All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TAXES	2,139,147	1,947,756	2,391,148	1,697,004	339,379	339,379
LICENSES AND PERMITS	36,038	30,094	46,164	21,937	46,000	46,000
INTERGOVERNMENTAL REVENUE	2,792,314	2,573,171	2,745,171	1,830,055	2,449,585	2,449,585
CHARGES FOR GOODS AND SERVICES	4,654,599	5,365,843	6,083,438	4,119,109	8,059,671	8,030,560
FINES AND PENALTIES	4,025	400	125	-	5,400	5,400
MISCELLANEOUS REVENUE	114,829	55,355	38,251	45,661	3,000	3,000
NON REVENUES	-	-	609,560	-	-	-
TOTAL REVENUE	9,740,952	9,972,620	11,913,857	7,713,766	10,903,035	10,873,924
NON-EXPENDITURES	-	-	13,597	10,198	13,597	13,597
SALARIES AND WAGES	18,348,214	18,136,854	18,827,492	12,475,524	20,251,075	21,144,840
PERSONNEL BENEFITS	7,528,677	7,781,022	6,242,222	4,218,396	7,153,675	7,354,159
SUPPLIES	1,072,930	1,066,316	1,020,219	956,565	1,185,979	1,037,485
OTHER SERVICES AND CHARGES	7,156,244	6,380,492	7,873,695	6,016,791	10,259,537	10,306,828
CAPITAL OUTLAYS (6000 EXP OBJ)	432,290	138,511	518,914	75,148	-	-
DEBT SERVICE PRINCIPAL	-	-	88,764	80,368	121,935	122,963
DEBT SERVICE INTEREST/COSTS	-	-	5,409	2,946	2,892	1,864
TOTAL EXPENDITURE	34,538,355	33,503,195	34,590,312	23,835,937	38,988,689	39,981,735

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
General Fund	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	-	-	10,779	8,084	10,779	10,779
NON-EXPENDITURES	-	-	10,779	8,084	10,779	10,779
SALARIES AND WAGES	14,786,569	14,719,983	14,930,792	9,765,852	16,092,423	16,795,806
OVERTIME AND HAZARD DUTY	821,179	597,891	924,123	658,526	781,453	818,650
SALARIES AND WAGES	15,607,748	15,317,874	15,854,914	10,424,378	16,873,876	17,614,455
PERSONNEL BENEFITS	6,264,381	6,443,473	4,948,311	3,320,093	5,658,239	5,813,772
PERSONNEL BENEFITS	6,264,381	6,443,473	4,948,311	3,320,093	5,658,239	5,813,772
OFFICE AND OPERATING SUPPLIES	338,749	325,783	327,542	193,876	231,545	230,721
FUEL CONSUMED	173,982	121,758	151,582	130,535	138,164	138,164
SMALL TOOLS AND MINOR EQUIPMENT	219,945	225,533	157,113	252,957	370,700	397,468
Inter Fund Billing	-	-	-	1,110	-	-
SUPPLIES	732,676	673,073	636,238	578,478	740,410	766,354
PROFESSIONAL SERVICES	1,966,313	2,102,591	2,590,713	1,498,107	3,946,675	3,950,809
COMMUNICATION	252,637	247,881	224,654	175,876	257,462	260,772
TRAVEL	54,465	20,358	34,195	21,552	61,309	61,309
TAXES & OPERATING ASSESSMENTS	197	(24)	-	-	-	-
OPERATING RENTALS AND LEASES	1,078,291	1,228,979	1,338,329	1,014,199	1,554,817	1,573,881
INSURANCE	140,617	140,617	378,581	473,508	663,189	663,189
UTILITY SERVICE	21,482	18,840	17,711	15,786	29,708	29,708
REPAIRS & MAINTENANCE	576,247	594,343	238,959	166,812	96,534	96,534
MISCELLANEOUS	2,064,345	1,163,142	1,626,842	1,736,149	2,180,207	2,180,207
OTHER SERVICES AND CHARGES	6,154,596	5,516,728	6,449,984	5,101,989	8,789,901	8,816,408
MACHINERY AND EQUIPMENT	-	84,341	102,569	75,148	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	84,341	102,569	75,148	-	-
TOTAL EXPENDITURE	28,759,400	28,035,489	28,002,794	19,508,171	32,073,204	33,021,768

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

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Police Federal Equitable Share	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
OFFICE AND OPERATING SUPPLIES	28,787	37,418	28,180	25,193	30,000	30,000
SMALL TOOLS AND MINOR EQUIPMENT	5,000	-	-	-	2,000	2,000
SUPPLIES	33,787	37,418	28,180	25,193	32,000	32,000
PROFESSIONAL SERVICES	3,617	3,617	2,443	1,832	1,221	1,221
OPERATING RENTALS AND LEASES	65	65	18	14	-	-
OTHER SERVICES AND CHARGES	3,682	3,682	2,461	1,846	1,221	1,221
TOTAL EXPENDITURE	37,469	41,100	30,641	27,039	33,221	33,221

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Asset Forfeiture /Drug Enforce.	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
OFFICE AND OPERATING SUPPLIES	1,317	(401)	-	1,991	-	-
SUPPLIES	1,317	(401)	-	1,991	-	-
PROFESSIONAL SERVICES	3,286	3,286	2,199	1,649	1,099	1,099
TRAVEL	-	-	-	-	5,000	5,000
OPERATING RENTALS AND LEASES	24	24	5	4	-	-
OTHER SERVICES AND CHARGES	3,310	3,310	2,204	1,653	6,099	6,099
TOTAL EXPENDITURE	4,627	2,910	2,204	3,644	6,099	6,099

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Criminal Justice	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
OFFICE AND OPERATING SUPPLIES	126,277	71,471	57,243	85,688	110,000	85,000
SMALL TOOLS AND MINOR EQUIPMENT	14,324	89,313	46,885	68,007	75,000	75,000
SUPPLIES	140,600	160,784	104,128	153,695	185,000	160,000
PROFESSIONAL SERVICES	43,786	43,913	26,508	20,679	65,485	65,485
TRAVEL	37,775	2,487	21,503	21,940	35,000	35,000
OPERATING RENTALS AND LEASES	317	317	246	185	-	-
REPAIRS & MAINTENANCE	-	-	54,676	-	-	-
MISCELLANEOUS	2,232	4,175	11,732	11,280	10,000	10,000
OTHER SERVICES AND CHARGES	84,110	50,893	114,664	54,083	110,485	110,485
MACHINERY AND EQUIPMENT	432,290	54,171	30,457	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	432,290	54,171	30,457	-	-	-
TOTAL EXPENDITURE	657,000	265,847	249,250	207,778	295,485	270,485

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 the Fire Department budget for the Fire Dispatch center expenditures.

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Public Safety Dispatch	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	-	-	2,818	2,113	2,818	2,818
NON-EXPENDITURES	-	-	2,818	2,113	2,818	2,818
SALARIES AND WAGES	2,168,820	2,361,745	2,400,370	1,612,205	2,953,649	3,087,311
OVERTIME AND HAZARD DUTY	571,646	457,235	572,207	438,941	423,550	443,074
SALARIES AND WAGES	2,740,466	2,818,980	2,972,578	2,051,146	3,377,199	3,530,385
PERSONNEL BENEFITS	1,264,296	1,337,549	1,293,911	898,303	1,495,436	1,540,387
PERSONNEL BENEFITS	1,264,296	1,337,549	1,293,911	898,303	1,495,436	1,540,387
OFFICE AND OPERATING SUPPLIES	135,525	175,326	210,866	152,509	192,119	42,119
FUEL CONSUMED	1,482	907	1,133	580	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	27,542	19,209	38,898	23,904	33,650	34,212
Inter Fund Billing	-	-	-	20,216	-	-
SUPPLIES	164,550	195,441	250,897	197,208	227,569	78,131
PROFESSIONAL SERVICES	310,257	267,155	285,667	188,978	480,609	482,724
COMMUNICATION	40,772	41,434	52,098	32,170	56,474	57,155
TRAVEL	36,755	3,488	8,199	12,384	25,950	25,950
TAXES & OPERATING ASSESSMENTS	1	0	1	0	-	-
OPERATING RENTALS AND LEASES	108,484	112,892	83,751	64,285	115,053	120,157
INSURANCE	15,723	15,723	16,866	21,270	28,373	28,373
UTILITY SERVICE	27,186	28,100	28,547	22,632	29,019	29,019
REPAIRS & MAINTENANCE	333,286	308,683	645,005	386,361	334,043	346,927
MISCELLANEOUS	38,084	28,404	36,243	25,349	32,310	32,310
OTHER SERVICES AND CHARGES	910,547	805,878	1,156,377	753,430	1,101,831	1,122,615
MACHINERY AND EQUIPMENT	-	-	385,888	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	385,888	-	-	-
INTERFUND LOANS	-	-	88,764	80,368	121,935	122,963
DEBT SERVICE PRINCIPAL	-	-	88,764	80,368	121,935	122,963
INTEREST ON INTERFUND DEBT	-	-	5,409	2,946	2,892	1,864
DEBT SERVICE INTEREST/COSTS	-	-	5,409	2,946	2,892	1,864
TOTAL EXPENDITURE	5,079,858	5,157,849	6,156,641	3,985,515	6,329,679	6,399,162

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Environmental Remediation	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
OFFICE AND OPERATING SUPPLIES	-	-	71	-	500	500
FUEL CONSUMED	-	-	706	-	500	500
SUPPLIES	-	-	777	-	1,000	1,000
PROFESSIONAL SERVICES	-	-	3,220	-	-	-
OPERATING RENTALS AND LEASES	-	-	6,378	13,644	-	-
UTILITY SERVICE	-	-	979	-	-	-
REPAIRS & MAINTENANCE	-	-	135,854	71,742	250,000	250,000
MISCELLANEOUS	-	-	1,575	18,404	-	-
OTHER SERVICES AND CHARGES	-	-	148,006	103,790	250,000	250,000
TOTAL EXPENDITURE	-	-	148,783	103,790	251,000	251,000

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

Police	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Capital Projects	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SALARIES AND WAGES	-	152	107	183	-	-
SALARIES AND WAGES	-	152	107	183	-	-
PERSONNEL BENEFITS	-	66	67	76	-	-
PERSONNEL BENEFITS	-	66	67	76	-	-
REPAIRS & MAINTENANCE	-	78,468	-	-	100,000	-
OTHER SERVICES AND CHARGES	-	78,468	-	-	100,000	-
MACHINERY AND EQUIPMENT	-	-	-	-	408,000	200,000
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	408,000	200,000
TOTAL EXPENDITURE	-	78,687	173	258	508,000	200,000

Police Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-811 Police Administration	6,814,682	6,117,954	6,045,698	4,830,750	8,038,115	8,092,878
001-821 Patrol/Traffic Operations	13,422,324	13,478,512	13,551,594	9,197,441	15,872,525	16,492,044
001-822 Police Special Operations	385,332	469,085	767,722	429,692	314,068	319,618
001-823 Police Investigations Operations	4,508,422	4,192,804	3,832,079	2,438,102	3,870,091	3,978,675
001-824 Police Off of Prof Responsibil	700,563	700,486	663,961	544,093	1,114,269	1,138,756
001-825 Police Records Operations	1,357,771	1,404,098	1,434,886	958,198	1,682,246	1,746,387
001-826 Police Proactive Operations	1,570,306	1,672,549	1,706,853	1,109,894	1,181,890	1,253,409
General Fund	28,759,400	28,035,489	28,002,794	19,508,171	32,073,204	33,021,768
136-823 Police Investigations Operations	-	-	148,783	103,790	251,000	251,000
Environmental Remediation	-	-	148,783	103,790	251,000	251,000
151-811 Police Administration	8,682	6,317	6,344	1,846	3,221	3,221
151-821 Patrol/Traffic Operations	28,787	34,783	24,296	25,193	30,000	30,000
Police Federal Equitable Share	37,469	41,100	30,641	27,039	33,221	33,221
152-811 Police Administration	3,310	3,310	2,204	1,653	1,099	1,099
152-823 Police Investigations Operations	1,317	(401)	-	1,991	5,000	5,000
Asset Forfeiture /Drug Enforce.	4,627	2,910	2,204	3,644	6,099	6,099
153-811 Police Administration	618,108	265,847	240,348	207,778	245,485	245,485
153-821 Patrol/Traffic Operations	38,892	-	8,901	-	50,000	25,000
Criminal Justice	657,000	265,847	249,250	207,778	295,485	270,485
160-829 Police Dispatch Operations	5,079,858	5,157,849	6,156,641	3,985,515	6,329,679	6,399,162
Public Safety Dispatch	5,079,858	5,157,849	6,156,641	3,985,515	6,329,679	6,399,162
TOTAL EXPENDITURE	34,538,355	33,503,195	34,590,312	23,835,937	38,988,689	39,981,735

Group Descriptions

The Police Administration group includes the Police Chief, Deputy Chiefs, and department accounting. Pension contributions for law enforcement personnel are accounted for in this group.

The Patrol/Traffic Operations group accounts for the uniformed officers that respond to 9-1-1 calls, including crime scene investigators and K-9 officers. This group also includes traffic officers that focus on traffic violations and complaints and may serve as first responders to traffic accidents.

Police Special Operations includes Special Weapons and Tactics (SWAT) and Special Emphasis activities.

Police Investigations provides follow up on initial crimes from patrol officers when needed. The unit is divided into two divisions - Major Crimes and Family Crimes.

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

The Police Records Operations group assembles, maintains, retrieves, and disseminates all pertinent police data related to department operations, needs, processing protection orders, citations, warrants, disclosure requests, concealed pistol licenses, firearm purchase background checks, and more.

Police Proactive Operations Group includes the Outreach Division, which works to establish positive relations, build trust, and encourage community involvement. The unit provides education resources to schools, businesses, and neighborhood organizations. It also includes the Code Enforcement Team and works with all departments with Codes and Compliance issues, and as a liaison between many public entities that provide help and services for our community.

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

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

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	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TAXES	867,972	841,394	1,042,088	683,479	1,058,000	1,108,000
LICENSES AND PERMITS	855	750	600	810	-	-
INTERGOVERNMENTAL REVENUE	4,138,866	3,564,947	4,676,424	2,087,978	3,148,029	3,148,029
CHARGES FOR GOODS AND SERVICES	9,411,764	10,576,899	11,066,669	8,481,660	15,443,680	16,148,051
MISCELLANEOUS REVENUE	40,789	38,224	39,589	2,009	-	-
NON REVENUES	-	-	856,433	-	-	-
OTHER FINANCING SOURCES	-	18,366	-	-	-	-
TOTAL REVENUE	14,460,247	15,040,579	17,681,803	11,255,936	19,649,709	20,404,080
NON-EXPENDITURES	110,221	110,221	123,848	115,196	123,848	123,848
SALARIES AND WAGES	21,033,362	21,527,767	23,855,229	18,200,436	25,027,697	27,638,993
PERSONNEL BENEFITS	6,159,172	6,662,129	6,875,907	5,538,299	7,710,873	8,482,126
SUPPLIES	1,235,399	1,082,735	2,164,559	984,210	1,629,374	1,342,589
OTHER SERVICES AND CHARGES	4,911,047	5,340,124	6,471,577	4,335,835	9,133,617	8,472,361
CAPITAL OUTLAYS (6000 EXP OBJ)	247,693	417,432	382,344	-	-	-
DEBT SERVICE PRINCIPAL	-	-	124,714	112,917	171,319	172,763
DEBT SERVICE INTEREST/COSTS	1,861	-	7,600	4,140	4,063	2,618
TOTAL EXPENDITURE	33,698,754	35,140,408	40,005,777	29,291,033	43,800,790	46,235,298

Fire General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	110,221	110,221	123,848	115,196	123,848	123,848
NON-EXPENDITURES	110,221	110,221	123,848	115,196	123,848	123,848
SALARIES AND WAGES	12,652,872	13,598,630	14,658,493	10,874,662	14,943,191	17,052,992
OVERTIME AND HAZARD DUTY	2,361,337	1,908,326	2,434,605	1,675,248	1,429,077	1,505,813
SALARIES AND WAGES	15,014,209	15,506,956	17,093,097	12,549,910	16,372,268	18,558,805
PERSONNEL BENEFITS	4,539,753	4,840,605	4,873,904	3,760,271	5,043,907	5,743,342
PERSONNEL BENEFITS	4,539,753	4,840,605	4,873,904	3,760,271	5,043,907	5,743,342
OFFICE AND OPERATING SUPPLIES	221,796	311,040	304,475	258,481	237,214	301,306
FUEL CONSUMED	89,797	70,412	119,219	112,662	74,748	74,748
SMALL TOOLS AND MINOR EQUIPMENT	528,488	358,106	1,367,809	193,618	721,477	327,599
SUPPLIES	840,081	739,558	1,791,503	564,762	1,033,439	703,653
PROFESSIONAL SERVICES	873,048	830,391	1,099,421	656,451	1,793,838	1,810,173
COMMUNICATION	235,534	242,274	205,946	171,596	268,138	272,818
TRAVEL	20,520	2,047	4,853	11,363	25,151	25,151
TAXES & OPERATING ASSESSMENTS	1	0	-	0	-	-
OPERATING RENTALS AND LEASES	853,419	1,341,145	2,103,812	1,387,089	2,803,260	2,547,485
INSURANCE	68,400	68,400	184,394	230,774	386,654	386,654
UTILITY SERVICE	32,665	34,087	32,135	34,093	49,167	48,331
REPAIRS & MAINTENANCE	586,118	598,865	138,397	84,500	663,285	173,285
MISCELLANEOUS	111,046	56,899	91,034	74,301	101,546	101,546
OTHER SERVICES AND CHARGES	2,780,750	3,174,108	3,859,992	2,650,168	6,091,038	5,365,443
INTEREST ON INTERFUND DEBT	1,861	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	1,861	-	-	-	-	-
TOTAL EXPENDITURE	23,286,873	24,371,448	27,742,345	19,640,307	28,664,500	30,495,091

Fire	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Public Safety Dispatch	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SALARIES AND WAGES	1,091,284	1,167,401	1,279,870	896,801	1,447,714	1,502,038
OVERTIME AND HAZARD DUTY	119,007	106,559	122,449	121,407	163,901	170,181
SALARIES AND WAGES	1,210,291	1,273,960	1,402,319	1,018,208	1,611,615	1,672,219
PERSONNEL BENEFITS	504,647	522,822	577,593	429,052	607,414	622,714
PERSONNEL BENEFITS	504,647	522,822	577,593	429,052	607,414	622,714
OFFICE AND OPERATING SUPPLIES	8,498	6,598	6,603	1,034	4,111	4,111
SMALL TOOLS AND MINOR EQUIPMENT	5,336	1,369	13,071	175,876	33,495	76,495
Inter Fund Billing	-	-	-	1,709	-	-
SUPPLIES	13,834	7,967	19,673	178,619	37,606	80,606
PROFESSIONAL SERVICES	18,868	23,265	118,867	95,402	227,318	228,093
COMMUNICATION	46,387	47,340	45,758	35,538	59,644	59,873
TRAVEL	6,702	2,133	-	1,054	8,174	8,174
OPERATING RENTALS AND LEASES	21,406	23,373	24,612	20,131	27,374	28,569
INSURANCE	-	-	8,497	10,715	14,293	14,293
REPAIRS & MAINTENANCE	16,225	54,266	155,342	19,752	137,532	137,532
MISCELLANEOUS	10,090	5,599	1,039	1,684	9,058	9,058
OTHER SERVICES AND CHARGES	119,678	155,975	354,114	184,276	483,394	485,592
MACHINERY AND EQUIPMENT	-	-	382,344	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	382,344	-	-	-
INTERFUND LOANS	-	-	124,714	112,917	171,319	172,763
DEBT SERVICE PRINCIPAL	-	-	124,714	112,917	171,319	172,763
INTEREST ON INTERFUND DEBT	-	-	7,600	4,140	4,063	2,618
DEBT SERVICE INTEREST/COSTS	-	-	7,600	4,140	4,063	2,618
TOTAL EXPENDITURE	1,848,449	1,960,723	2,868,358	1,927,212	2,915,411	3,036,513

Fire	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Medic One	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SALARIES AND WAGES	4,257,320	4,231,683	4,833,908	4,215,248	6,927,679	7,285,305
OVERTIME AND HAZARD DUTY	551,542	515,169	525,904	417,070	116,135	122,665
SALARIES AND WAGES	4,808,862	4,746,851	5,359,813	4,632,318	7,043,814	7,407,970
PERSONNEL BENEFITS	1,114,772	1,298,703	1,424,410	1,348,976	2,059,552	2,116,070
PERSONNEL BENEFITS	1,114,772	1,298,703	1,424,410	1,348,976	2,059,552	2,116,070
OFFICE AND OPERATING SUPPLIES	252,876	284,018	299,116	178,170	494,329	494,329
FUEL CONSUMED	43,685	32,392	43,819	43,864	55,000	55,000
SMALL TOOLS AND MINOR EQUIPMENT	84,923	18,799	10,447	18,796	9,000	9,000
SUPPLIES	381,484	335,210	353,382	240,829	558,329	558,329
PROFESSIONAL SERVICES	719,879	649,371	630,698	414,679	764,477	770,851
COMMUNICATION	27,424	29,394	30,052	22,684	31,433	31,773
TRAVEL	7,421	3,173	1,879	800	3,500	3,500
TAXES & OPERATING ASSESSMENTS	19	19	19	19	20	20
OPERATING RENTALS AND LEASES	126,544	127,513	449,993	287,179	541,740	547,167
INSURANCE	14,122	14,122	21,931	27,696	36,767	36,767
UTILITY SERVICE	10,149	12,488	20,198	14,069	12,817	12,817
REPAIRS & MAINTENANCE	165,472	303,136	20,760	17,521	26,000	26,000
MISCELLANEOUS	939,589	870,825	1,081,940	716,744	1,142,431	1,192,431
OTHER SERVICES AND CHARGES	2,010,620	2,010,041	2,257,470	1,501,391	2,559,185	2,621,326
MACHINERY AND EQUIPMENT	84,856	417,432	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	84,856	417,432	-	-	-	-
TOTAL EXPENDITURE	8,400,595	8,808,237	9,395,075	7,723,514	12,220,880	12,703,695

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

Fire	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Capital Projects	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SALARIES AND WAGES	-	-	1,028	1,960	-	-
SALARIES AND WAGES	-	-	1,028	1,960	-	-
PERSONNEL BENEFITS	-	-	431	821	-	-
PERSONNEL BENEFITS	-	-	431	821	-	-
REPAIRS & MAINTENANCE	-	-	14,553	160,501	-	-
OTHER SERVICES AND CHARGES	-	-	14,553	160,501	-	-
MACHINERY AND EQUIPMENT	-	-	-	-	147,000	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	147,000	-
TOTAL EXPENDITURE	-	-	16,011	163,282	147,000	-

Fire Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-711 Fire Administration	1,970,912	1,845,878	1,720,850	1,408,839	2,869,129	2,933,486
001-721 Fire Operations	19,300,673	19,735,075	23,668,678	16,020,069	22,658,322	24,230,215
001-722 Fire Life Safety Operations	546,241	542,399	508,048	412,198	717,376	747,877
001-723 Fire Dept Training Operations	1,059,101	1,133,740	1,273,384	1,394,045	1,697,325	1,768,801
001-724 Emergency Medical Services	-	-	-	-	155,617	161,848
001-726 Emergency Management	409,946	1,114,356	571,385	405,156	566,731	652,865
General Fund	23,286,873	24,371,448	27,742,345	19,640,307	28,664,500	30,495,091
141-711 Fire Administration	162,837	-	-	-	-	-
1st 1/4% REET	162,837	-	-	-	-	-
160-729 Fire/EMS Dispatch Operations	1,848,449	1,960,723	2,868,358	1,927,212	2,915,411	3,036,513
Public Safety Dispatch	1,848,449	1,960,723	2,868,358	1,927,212	2,915,411	3,036,513
470-724 Emergency Medical Services	8,400,595	8,808,237	9,395,075	7,723,514	12,220,880	12,703,695
Medic One	8,400,595	8,808,237	9,395,075	7,723,514	12,220,880	12,703,695
TOTAL EXPENDITURE	33,698,754	35,140,408	40,005,777	29,291,033	43,800,790	46,235,298

Group Descriptions

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

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

The Fire Life Safety Operations group accounts for fire prevention activities such as protective inspections. Revenue in this group comes from building inspection fees and permit fees for fireworks and burning.

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

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

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

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

Municipal Court

Description of Services

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

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

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	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
INTERGOVERNMENTAL REVENUE	51,490	61,056	590	38,000	-	-
CHARGES FOR GOODS AND SERVICES	301,609	267,665	555,895	156,734	665,000	665,000
FINES AND PENALTIES	587,830	371,526	345,695	192,578	401,900	465,000
MISCELLANEOUS REVENUE	42,426	30,150	30,324	15,282	25,000	25,000
TOTAL REVENUE	983,355	730,398	932,504	402,594	1,091,900	1,155,000
NON-EXPENDITURES	-	-	1,237	928	1,237	1,237
SALARIES AND WAGES	1,075,754	1,071,912	918,825	668,230	1,312,572	1,378,534
PERSONNEL BENEFITS	549,408	547,337	430,611	304,989	610,457	629,986
SUPPLIES	46,244	42,388	14,533	52,387	29,865	29,865
OTHER SERVICES AND CHARGES	669,839	591,300	669,472	620,081	1,010,483	1,054,738
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	28,282	-	-
TOTAL EXPENDITURE	2,341,245	2,252,938	2,034,679	1,674,896	2,964,614	3,094,360

DEPARTMENT BUDGETS - RECREATION AND CULTURE

Parks and Recreation Department

Description of Services

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

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

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

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

Budget Summary

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

Parks & Recreation All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TAXES	5,100,154	5,102,181	5,282,698	3,010,201	5,353,548	5,353,548
LICENSES AND PERMITS	7,330	4,040	8,012	-	1,000	1,000
INTERGOVERNMENTAL REVENUE	555,055	639,272	1,003,563	84,008	600,000	615,000
CHARGES FOR GOODS AND SERVICES	4,898,513	3,715,735	5,963,561	4,391,609	5,053,000	5,053,000
FINES AND PENALTIES	53	82	(46)	11	-	-
MISCELLANEOUS REVENUE	685,440	320,000	481,583	436,489	625,669	625,669
NON REVENUES	-	603,629	839,935	193,285	876,503	886,503
OTHER FINANCING SOURCES	44,573	44,000	44,000	33,000	44,000	44,000
TOTAL REVENUE	11,291,117	10,428,939	13,623,306	8,148,603	12,553,720	12,578,720
NON-EXPENDITURES	510,573	-	168,545	209,409	168,545	168,545
SALARIES AND WAGES	4,361,266	4,229,890	4,533,614	3,719,885	6,715,419	7,054,687
PERSONNEL BENEFITS	2,116,823	2,171,758	2,035,967	1,665,364	3,230,799	3,328,192
SUPPLIES	746,767	790,434	793,933	584,169	1,088,461	963,505
OTHER SERVICES AND CHARGES	5,202,347	4,822,052	5,292,339	4,603,864	6,901,920	6,294,213
CAPITAL OUTLAYS (6000 EXP OBJ)	6,123,317	8,160,004	3,892,810	2,124,550	-	-
DEBT SERVICE PRINCIPAL	-	603,629	2,092,450	-	570,000	580,000
DEBT SERVICE INTEREST/COSTS	29,547	16,703	2,838	-	30,000	30,000
TOTAL EXPENDITURE	19,090,640	20,794,471	18,812,495	12,907,240	18,705,145	18,419,142

Parks & Recreation General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	-	-	168,545	126,409	168,545	168,545
NON-EXPENDITURES	-	-	168,545	126,409	168,545	168,545
SALARIES AND WAGES	3,531,758	3,424,739	3,638,768	2,960,181	5,266,464	5,527,944
OVERTIME AND HAZARD DUTY	57,788	29,388	40,528	55,539	65,632	68,965
SALARIES AND WAGES	3,589,546	3,454,127	3,679,295	3,015,720	5,332,096	5,596,909
PERSONNEL BENEFITS	1,739,345	1,754,828	1,621,544	1,323,127	2,507,140	2,582,048
PERSONNEL BENEFITS	1,739,345	1,754,828	1,621,544	1,323,127	2,507,140	2,582,048
OFFICE AND OPERATING SUPPLIES	334,165	340,157	282,864	281,937	445,254	405,798
FUEL CONSUMED	63,144	49,252	72,270	73,062	67,195	67,195
PURCHASES FOR RESALE	2,509	84	-	-	4,000	4,000
SMALL TOOLS AND MINOR EQUIPMENT	97,162	76,438	66,054	62,142	138,166	62,666
Inter Fund Billing	-	-	-	28	-	-
SUPPLIES	496,981	465,931	421,188	417,169	654,615	539,659
PROFESSIONAL SERVICES	371,790	240,609	476,349	419,723	1,006,245	1,028,312
COMMUNICATION	52,826	64,359	44,500	36,047	63,914	65,612
TRAVEL	4,895	263	1,573	2,043	4,760	4,760
TAXES & OPERATING ASSESSMENTS	15,232	15,313	9,222	10,698	5,944	5,944
OPERATING RENTALS AND LEASES	1,239,583	1,297,334	1,412,907	1,043,532	2,052,355	1,678,301
INSURANCE	171,240	171,240	122,999	154,031	189,756	189,756
UTILITY SERVICE	655,544	603,124	721,769	650,075	676,915	615,415
REPAIRS & MAINTENANCE	491,386	443,471	28,055	13,355	20,032	20,032
MISCELLANEOUS	93,962	51,897	58,304	67,414	65,286	64,386
OTHER SERVICES AND CHARGES	3,096,457	2,887,611	2,875,679	2,396,917	4,085,206	3,672,518
MACHINERY AND EQUIPMENT	-	47,103	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	47,103	-	-	-	-
TOTAL EXPENDITURE	8,922,328	8,609,600	8,766,251	7,279,342	12,747,602	12,559,680

Note: Capital budget expenditures, amounting to \$550,000 in 2023 and \$100,000 in 2024, are excluded in the above table.

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

Parks & Recreation	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Capital Projects	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SALARIES AND WAGES	-	-	-	3,327	-	-
SALARIES AND WAGES	-	-	-	3,327	-	-
PERSONNEL BENEFITS	-	-	-	1,347	-	-
PERSONNEL BENEFITS	-	-	-	1,347	-	-
OFFICE AND OPERATING SUPPLIES	-	-	-	-	190,000	225,000
SUPPLIES	-	-	-	-	190,000	225,000
PROFESSIONAL SERVICES	-	-	-	-	100,000	160,000
REPAIRS & MAINTENANCE	-	-	-	-	1,950,000	1,175,000
OTHER SERVICES AND CHARGES	-	-	-	-	2,050,000	1,335,000
LAND					2,600,000	2,600,000
OTHER IMPROVEMENTS					2,060,000	1,135,000
CONSTRUCTION OF FIXED ASSETS	-	-	-	-	11,000,000	8,754,300
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	15,660,000	12,489,300
TOTAL EXPENDITURE	-	-	-	4,674	17,900,000	14,049,300

Parks & Recreation	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Expenditures, Fund Group	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
001-411 Parks and Recreation Admin	933,281	904,446	932,406	735,467	1,384,013	1,419,557
001-421 Parks Operations Management	371,104	381,963	489,146	459,519	905,663	939,067
001-422 Parks Grounds	1,769,249	2,053,606	1,625,576	1,217,988	2,087,903	1,832,079
001-423 Parks Buildings	2,006,587	1,898,649	1,827,254	1,570,993	2,609,376	2,544,195
001-431 Athletic Facilities	669,212	609,025	647,432	536,385	935,360	797,536
001-435 Recreation Aquatics	1,820,507	1,648,984	1,948,420	1,560,617	2,369,791	2,477,599
001-436 Sports and Enrichment	1,048,024	885,938	1,065,586	959,928	1,694,130	1,760,127
001-471 Parks Design & Development	304,364	226,989	230,430	238,446	761,366	789,522
General Fund	8,922,328	8,609,600	8,766,251	7,279,342	12,747,602	12,559,680
134-472 Parks Capital Improvement	14,179	-	-	-	-	-
CLOSED Olympic - Whatcom Fall Pk Addl	14,179	-	-	-	-	-
136-471 Parks Design & Development	17,758	17,758	48,735	36,551	24,809	24,809
136-472 Parks Capital Improvement	64,754	75,855	131,774	113,422	-	-
Environmental Remediation	82,512	93,613	180,509	149,973	24,809	24,809
141-422 Parks Grounds	13,228	16,671	-	-	-	-
141-423 Parks Buildings	78,314	27,623	90,177	8,122	-	-
141-431 Athletic Facilities	106,966	104,382	123,654	80,408	-	-
141-472 Parks Capital Improvement	942,257	66,130	5,135	-	-	-
1st 1/4% REET	1,140,765	214,805	218,967	88,530	-	-
142-422 Parks Grounds	-	-	-	290	-	-
142-423 Parks Buildings	256,195	239,017	179,304	123,840	-	-
142-472 Parks Capital Improvement	297	-	463,316	30,549	-	-
2nd 1/4% REET	256,492	239,017	642,620	154,679	-	-
173-421 Parks Operations Management	-	-	-	-	15,400	8,100
173-422 Parks Grounds	364,183	351,360	423,635	353,823	1,743,272	1,763,476
173-423 Parks Buildings	160,164	222,005	330,013	267,963	183,767	144,356
173-471 Parks Design & Development	77,123	77,122	122,185	91,639	279,969	284,020
173-472 Parks Capital Improvement	4,528,179	6,276,395	2,286,315	1,592,802	841,122	855,090
Greenways III	5,129,649	6,926,882	3,162,149	2,306,227	3,063,530	3,055,042
177-423 Parks Buildings	1,905	12,161	6,231	-	259,418	269,146
177-471 Parks Design & Development	27,562	27,868	59,114	46,873	67,704	67,704
177-472 Parks Capital Improvement	1,842,007	2,994,401	2,376,123	1,068,964	116,218	116,218
Park Impact	1,871,474	3,034,430	2,441,469	1,115,838	443,339	453,068
456-425 Parks Cemetery	377,180	447,197	404,850	333,164	457,255	466,915
Cemetery	377,180	447,197	404,850	333,164	457,255	466,915
460-426 Parks Golf Course	1,282,266	1,215,132	1,520,589	1,472,664	1,968,609	1,859,629
Golf Course	1,282,266	1,215,132	1,520,589	1,472,664	1,968,609	1,859,629
701-471 Parks Design & Development	13,794	13,794	1,475,092	6,824	-	-
Greenways Maintenance Endowmnt	13,794	13,794	1,475,092	6,824	-	-
TOTAL EXPENDITURE	19,090,640	20,794,471	18,812,495	12,907,240	18,705,145	18,419,142

Group Descriptions

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

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

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

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

The Parks Cemetery group operates and maintains Bayview Cemetery.

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

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

The Recreation Aquatics group operates the Arne Hanna Aquatic Center.

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

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

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

Library

Description of Services

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

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

Through a reciprocal use agreement, City of Bellingham residents also have access to the collections of the Whatcom County Library System and may borrow items from libraries worldwide via interlibrary 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	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
INTERGOVERNMENTAL REVENUE	-	5,374	5,626	-	-	-
CHARGES FOR GOODS AND SERVICES	25,776	5,438	2,694	6,507	16,100	16,100
FINES AND PENALTIES	45,808	749	457	686	-	-
MISCELLANEOUS REVENUE	87,729	137,232	68,210	122,871	170,000	170,000
TOTAL REVENUE	159,313	148,794	76,987	130,064	186,100	186,100
NON-EXPENDITURES	-	-	42,205	31,653	42,205	42,205
SALARIES AND WAGES	2,340,215	2,333,500	2,491,570	1,854,183	3,375,671	3,488,443
PERSONNEL BENEFITS	1,097,664	1,118,933	1,105,303	850,959	1,602,774	1,698,471
SUPPLIES	689,588	721,733	881,984	285,239	745,162	500,162
OTHER SERVICES AND CHARGES	1,065,325	1,047,129	1,068,560	1,196,035	2,084,870	2,027,012
CAPITAL OUTLAYS (6000 EXP OBJ)	-	186,513	-	-	-	-
TOTAL EXPENDITURE	5,192,792	5,407,808	5,589,621	4,218,069	7,850,681	7,756,293

Library General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	-	-	42,205	31,653	42,205	42,205
NON-EXPENDITURES	-	-	42,205	31,653	42,205	42,205
SALARIES AND WAGES	2,334,187	2,333,151	2,491,570	1,853,973	3,375,671	3,488,443
OVERTIME AND HAZARD DUTY	6,028	348	-	210	-	-
SALARIES AND WAGES	2,340,215	2,333,500	2,491,570	1,854,183	3,375,671	3,488,443
PERSONNEL BENEFITS	1,097,664	1,118,933	1,105,303	850,959	1,602,774	1,698,471
PERSONNEL BENEFITS	1,097,664	1,118,933	1,105,303	850,959	1,602,774	1,698,471
OFFICE AND OPERATING SUPPLIES	644,294	688,510	637,578	256,413	412,918	417,918
FUEL CONSUMED	2,194	738	1,498	1,923	2,122	2,122
SMALL TOOLS AND MINOR EQUIPMENT	13,648	24,202	28,514	9,518	280,122	30,122
SUPPLIES	660,136	713,450	667,590	267,855	695,162	450,162
PROFESSIONAL SERVICES	111,352	141,457	113,038	452,672	1,021,633	992,816
COMMUNICATION	48,981	43,753	45,797	60,179	56,779	58,349
TRAVEL	5,734	1,192	218	5,304	3,461	3,461
TAXES & OPERATING ASSESSMENTS	291	69	9	72	721	721
OPERATING RENTALS AND LEASES	601,667	626,927	636,288	499,308	794,891	829,470
INSURANCE	42,850	42,850	69,748	87,467	98,704	98,704
UTILITY SERVICE	12,658	9,310	8,584	9,383	11,263	11,263
REPAIRS & MAINTENANCE	207,654	144,625	154,051	24,194	73,933	8,745
MISCELLANEOUS	24,236	17,975	18,164	7,212	23,484	23,484
OTHER SERVICES AND CHARGES	1,055,423	1,028,158	1,045,898	1,145,790	2,084,870	2,027,012
MACHINERY AND EQUIPMENT	-	186,513	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	-	186,513	-	-	-	-
TOTAL EXPENDITURE	5,153,438	5,380,554	5,352,565	4,150,440	7,800,681	7,706,293

Library Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-191 Library Administration	908,314	926,519	1,101,361	864,097	2,032,203	1,707,947
001-193 Library Services	3,665,146	3,667,022	3,632,934	2,801,961	5,092,602	5,287,892
001-195 Library Facilities	579,978	787,012	618,270	484,381	675,876	710,454
General Fund	5,153,438	5,380,554	5,352,565	4,150,440	7,800,681	7,706,293
126-191 Library Administration	17,823	23,007	216,656	48,781	-	-
126-193 Library Services	21,531	4,247	20,400	18,848	50,000	50,000
Library Gift	39,354	27,254	237,056	67,629	50,000	50,000
TOTAL EXPENDITURE	5,192,792	5,407,808	5,589,621	4,218,069	7,850,681	7,756,293

Group Descriptions

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

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

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

Museum

Description of Services

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

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

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

Budget Summary

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

Museum	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
INTERGOVERNMENTAL REVENUE	4,649	997	-	-	5,000	5,000
TOTAL REVENUE	4,649	997	-	-	5,000	5,000
NON-EXPENDITURES	-	-	46,347	34,760	46,347	46,347
SALARIES AND WAGES	396,277	293,260	321,431	235,825	343,957	355,263
PERSONNEL BENEFITS	194,469	148,609	147,772	105,493	156,153	159,968
SUPPLIES	3,981	6,028	3,820	1,330	10,000	10,000
OTHER SERVICES AND CHARGES	756,059	903,529	864,396	689,780	1,056,726	1,097,256
TOTAL EXPENDITURE	1,350,786	1,351,427	1,383,766	1,067,188	1,613,183	1,668,833

DEPARTMENT BUDGETS - PLANNING AND COMMUNITY DEVELOPMENT

Planning & Community Development Department

Description of Services

Long Range Planning Division

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

Development Services Division

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

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.

Budget Summary

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

Planning & Community Development	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TAXES	5,875,773	4,902,353	6,927,894	5,889,597	10,170,222	10,385,660
LICENSES AND PERMITS	2,263,057	1,819,199	2,355,108	1,727,653	1,678,244	1,678,244
INTERGOVERNMENTAL REVENUE	1,233,863	1,007,522	3,056,122	1,194,585	5,115,000	1,565,000
CHARGES FOR GOODS AND SERVICES	2,610,014	1,767,687	2,075,203	2,858,557	3,953,487	3,984,571
FINES AND PENALTIES	1,601	75	3,475	3,427	-	-
MISCELLANEOUS REVENUE	288,563	252,519	269,276	245,828	124,119	124,119
OTHER FINANCING SOURCES	-	-	553,728	-	-	-
TOTAL REVENUE	12,272,871	9,749,356	15,240,806	11,919,648	21,041,071	17,737,593
NON-EXPENDITURES	-	-	21,016	15,762	21,016	21,016
SALARIES AND WAGES	3,487,633	3,726,426	3,958,230	2,937,142	5,097,745	5,402,390
PERSONNEL BENEFITS	1,635,094	1,731,823	1,736,229	1,263,305	2,142,786	2,234,229
SUPPLIES	72,431	23,341	56,720	46,208	69,652	69,652
OTHER SERVICES AND CHARGES	6,769,578	7,987,284	12,890,342	9,403,744	27,371,271	15,447,678
TOTAL EXPENDITURE	11,964,736	13,468,875	18,662,537	13,666,160	34,702,470	23,174,966

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 & Community Development General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	-	-	10,743	8,057	10,743	10,743
NON-EXPENDITURES	-	-	10,743	8,057	10,743	10,743
SALARIES AND WAGES	1,484,759	1,430,799	1,382,261	1,079,714	1,697,497	1,760,260
OVERTIME AND HAZARD DUTY	85	-	-	-	-	-
SALARIES AND WAGES	1,484,844	1,430,799	1,382,261	1,079,714	1,697,497	1,760,260
PERSONNEL BENEFITS	675,812	610,213	495,955	370,299	707,933	727,420
PERSONNEL BENEFITS	675,812	610,213	495,955	370,299	707,933	727,420
OFFICE AND OPERATING SUPPLIES	27,858	13,580	30,292	14,935	9,116	9,116
FUEL CONSUMED	25	-	-	-	-	-
SMALL TOOLS AND MINOR EQUIPMENT	30,276	(1,727)	871	6,991	2,486	2,486
SUPPLIES	58,159	11,853	31,162	21,926	11,602	11,602
PROFESSIONAL SERVICES	899,666	906,174	1,282,298	1,079,350	2,227,157	2,281,532
COMMUNICATION	39,132	36,562	26,066	24,454	17,931	18,852
TRAVEL	12,408	-	365	3,000	9,339	9,339
TAXES & OPERATING ASSESSMENTS	47	35	25	3	-	-
OPERATING RENTALS AND LEASES	102,226	105,135	110,042	85,335	118,790	124,319
INSURANCE	98,499	98,499	17,696	22,683	26,195	26,195
UTILITY SERVICE	4,191	4,531	4,052	(613)	-	-
REPAIRS & MAINTENANCE	46,277	16,355	7,238	6,367	29,427	31,927
MISCELLANEOUS	12,751	4,741	6,502	12,332	10,068	10,068
OTHER SERVICES AND CHARGES	1,215,196	1,172,033	1,454,285	1,232,911	2,438,907	2,502,232
TOTAL EXPENDITURE	3,434,011	3,224,899	3,374,406	2,697,629	4,866,682	5,012,256

Planning & Community Development Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-521 Community Development	895,402	732,684	1,113,732	928,430	1,619,084	1,637,190
001-526 Economic Development	628,803	678,323	665,777	591,854	1,193,302	1,183,166
001-531 Planning Services	1,909,805	1,813,893	1,594,897	1,192,624	2,054,295	2,191,900
General Fund	3,434,011	3,224,899	3,374,406	2,712,907	4,866,682	5,012,256
142-521 Community Development	-	-	596,730	47,918	-	-
2nd 1/4% REET	-	-	596,730	47,918	-	-
180-522 Tourism Activities and Facilities	1,700,915	1,702,556	1,271,593	755,194	2,090,986	2,092,004
Tourism	1,700,915	1,702,556	1,271,593	755,194	2,090,986	2,092,004
181-521 Community Development	1,590,125	3,571,848	5,713,077	5,611,512	11,687,643	4,167,355
Low Income Housing	1,590,125	3,571,848	5,713,077	5,611,512	11,687,643	4,167,355
182-521 Community Development	-	-	24,975	67,762	4,250,808	3,366,325
Affordable Housing Sales tax	-	-	24,975	67,762	4,250,808	3,366,325
183-522 Tourism Activities and Facilities	-	-	-	-	1,200,000	1,300,000
Tourism Promotion Area	-	-	-	-	1,200,000	1,300,000
190-521 Community Development	1,568,730	1,038,550	1,896,023	1,191,558	2,228,049	1,078,049
Community Development Block Grant	1,568,730	1,038,550	1,896,023	1,191,558	2,228,049	1,078,049
191-521 Community Development	455,174	391,469	2,059,823	336,820	840,000	840,000
Home Investment Partnership Grant	455,174	391,469	2,059,823	336,820	840,000	840,000
192-521 Community Development	-	-	-	-	2,400,000	-
HUD Home Subfund	-	-	-	-	2,400,000	-
475-541 Building Services	3,023,159	3,300,929	3,471,136	2,826,711	4,794,344	4,963,804
475-542 Rental Inspection Services	192,622	238,625	254,773	115,778	343,959	355,173
Development Services	3,215,782	3,539,554	3,725,909	2,942,489	5,138,303	5,318,977
TOTAL EXPENDITURE	11,964,736	13,468,875	18,662,537	13,666,160	34,702,470	23,174,966

Group Descriptions

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

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

The Rental Services Group provides rental registration and inspection services.

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

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

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

Hearing Examiner

Description of Services

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

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

Budget Summary

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

The City contracts out hearing examiner services.

Hearing Examiner	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
CHARGES FOR GOODS AND SERVICES	20,156	19,980	37,409	22,080	22,000	22,000
TOTAL REVENUE	20,156	19,980	37,409	22,080	22,000	22,000
NON-EXPENDITURES	-	-	363	272	363	363
SALARIES AND WAGES	31,064	33,504	34,210	26,920	37,898	39,031
PERSONNEL BENEFITS	17,693	18,550	20,294	15,235	18,854	19,283
SUPPLIES	200	585	70	315	1,402	1,402
OTHER SERVICES AND CHARGES	61,511	67,637	53,154	57,108	84,538	84,968
TOTAL EXPENDITURE	110,468	120,276	108,092	99,849	143,055	145,047

DEPARTMENT BUDGETS - GENERAL GOVERNMENT

Human Resources Department

Description of Services

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

We are:

- Business partners with client work groups
- Subject matter experts

We design and administer:

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

We ensure that the taxpayer receives value for labor dollars.

We advocate for all employees.

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

Budget Summary

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

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

Human Resources	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TAXES	2,493,262	2,543,094	2,632,072	1,499,823	2,015,000	2,015,000
INTERGOVERNMENTAL REVENUE	145,767	168,205	182,520	197,973	120,000	120,000
CHARGES FOR GOODS AND SERVICES	3,511,897	18,738,742	17,172,911	13,803,742	19,535,707	20,735,707
MISCELLANEOUS REVENUE	1,523,643	1,558,524	42,622	14,384	18,100	18,100
TOTAL REVENUE	7,674,569	23,008,565	20,030,125	15,515,921	21,688,807	22,888,807
NON-EXPENDITURES	-	-	20,759	15,569	20,759	20,759
SALARIES AND WAGES	1,730,881	1,903,201	2,056,164	1,616,378	2,720,590	2,850,540
PERSONNEL BENEFITS	2,340,062	2,027,654	1,964,216	1,518,968	3,164,373	3,195,749
SUPPLIES	68,537	61,870	62,954	76,242	106,325	100,825
OTHER SERVICES AND CHARGES	1,779,503	16,208,828	16,525,854	12,374,761	20,411,138	21,566,448
TOTAL EXPENDITURE	5,918,983	20,201,554	20,629,947	15,601,919	26,423,185	27,734,320

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

Human Resources General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	-	-	12,974	9,731	12,974	12,974
NON-EXPENDITURES	-	-	12,974	9,731	12,974	12,974
SALARIES AND WAGES	826,188	941,250	1,037,119	915,178	1,653,586	1,739,922
OVERTIME AND HAZARD DUTY	43	-	207	64	-	-
SALARIES AND WAGES	826,231	941,250	1,037,326	915,242	1,653,586	1,739,922
PERSONNEL BENEFITS	426,604	472,788	457,822	406,219	741,277	767,095
PERSONNEL BENEFITS	426,604	472,788	457,822	406,219	741,277	767,095
OFFICE AND OPERATING SUPPLIES	7,950	12,141	6,214	4,565	13,260	13,260
SMALL TOOLS AND MINOR EQUIPMENT	503	2,924	51	32,189	11,503	6,003
SUPPLIES	8,453	15,065	6,265	36,754	24,763	19,263
PROFESSIONAL SERVICES	259,244	86,810	224,703	203,375	327,850	328,767
COMMUNICATION	12,406	15,213	12,512	11,313	7,048	7,404
TRAVEL	4,326	-	4,288	6,489	16,083	16,083
OPERATING RENTALS AND LEASES	66,570	69,207	74,831	58,124	82,351	86,506
INSURANCE	12,102	12,102	20,915	26,426	15,590	15,590
REPAIRS & MAINTENANCE	32,724	34,686	17,283	24,012	18,102	18,102
MISCELLANEOUS	14,283	7,544	15,828	14,790	107,010	107,010
OTHER SERVICES AND CHARGES	401,654	225,562	370,361	344,529	574,034	579,461
TOTAL EXPENDITURE	1,662,942	1,654,666	1,884,748	1,712,474	3,006,635	3,118,716

Human Resources Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-221 Human Resources Svcs and Admin	1,207,430	1,174,211	1,413,068	1,356,698	2,509,611	2,594,113
001-231 HR Personnel Benefits and Budgeting	455,512	480,454	471,680	355,776	497,024	524,603
General Fund	1,662,942	1,654,666	1,884,748	1,712,474	3,006,635	3,118,716
561-244 Unemployment Benefits Services	88,152	108,052	112,106	237,597	182,860	184,265
Unemployment compensation	88,152	108,052	112,106	237,597	182,860	184,265
562-245 Workers Comp Benefits Services	573,406	617,080	876,660	638,214	790,067	790,059
Workers Comp Self-Insurance	573,406	617,080	876,660	638,214	790,067	790,059
565-246 Health Benefits Services	1,324,022	16,129,793	15,951,977	11,825,922	19,420,543	20,613,202
Health Benefits Fund	1,324,022	16,129,793	15,951,977	11,825,922	19,420,543	20,613,202
612-247 Pension Benefits Services	1,579,201	1,059,390	1,147,020	738,158	1,918,989	1,921,489
Firefighter's Pensions	1,579,201	1,059,390	1,147,020	738,158	1,918,989	1,921,489
613-247 Pension Benefits Services	691,260	632,574	657,436	449,555	1,104,090	1,106,590
Police Officer's Pensions	691,260	632,574	657,436	449,555	1,104,090	1,106,590
TOTAL EXPENDITURE	5,918,983	20,201,554	20,629,947	15,601,919	26,423,185	27,734,320

Group Descriptions

The Human Resources Services and Administration 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.

The HR Personnel, Benefits and Budget group processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees; provides benefits access for employees, retirees, and their families; and oversees the City's employee wellness program. The group is also responsible for payroll budget development and position control.

- The Unemployment Benefits Service group manages the internal service fund and provides unemployment insurance benefits for all city employees.
- The Workers' Compensation Benefits Services group manages the internal service fund and provides workers' compensation coverage for all city employees.
- The Health Benefits Services group manages the internal service fund providing medical, dental and vision insurance for eligible city employees.
- The Pension Benefits Services group provides disability, pension, and medical benefits required by state law for Police and Fire officers and retirees hired before October 1, 1977.

Information Technology Services Department

Description of Services

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

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

Budget Summary

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

Information Technology Services	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
LICENSES AND PERMITS	288,237	281,314	259,105	212,810	275,000	270,000
INTERGOVERNMENTAL REVENUE	-	375,001	-	-	-	-
CHARGES FOR GOODS AND SERVICES	1,898,747	1,993,691	3,590,868	3,038,978	8,592,202	8,626,934
MISCELLANEOUS REVENUE	125,548	115,417	101,374	67,834	85,000	80,000
OTHER FINANCING SOURCES	415,000	415,000	350,000	286,250	450,000	465,000
TOTAL REVENUE	2,727,531	3,180,422	4,301,347	3,605,872	9,402,202	9,441,934
NON-EXPENDITURES	-	-	4,720	3,540	4,720	4,720
SALARIES AND WAGES	2,354,186	2,394,601	2,450,857	1,682,038	3,301,666	3,569,953
PERSONNEL BENEFITS	1,035,924	1,058,824	1,014,663	696,639	1,335,774	1,423,715
SUPPLIES	867,344	1,182,437	1,074,607	1,005,694	1,533,932	1,654,232
OTHER SERVICES AND CHARGES	1,685,797	2,263,207	1,955,533	1,592,571	2,833,727	2,639,099
CAPITAL OUTLAYS (6000 EXP OBJ)	447,622	253,043	25,781	231,653	90,000	-
TOTAL EXPENDITURE	6,390,873	7,152,112	6,526,162	5,212,135	9,099,818	9,291,718

Information Technology Services	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Information Technology Fund	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	-	-	2,188	1,641	4,549	4,549
NON-EXPENDITURES	-	-	2,188	1,641	4,549	4,549
SALARIES AND WAGES	274,941	268,861	236,616	135,976	2,904,422	3,149,260
OVERTIME AND HAZARD DUTY	-	-	-	-	9,424	9,840
SALARIES AND WAGES	274,941	268,861	236,616	135,976	2,913,846	3,159,100
PERSONNEL BENEFITS	118,990	116,812	100,427	58,818	1,172,153	1,253,932
PERSONNEL BENEFITS	118,990	116,812	100,427	58,818	1,172,153	1,253,932
OFFICE AND OPERATING SUPPLIES	28	1,141	113	185	26,298	26,748
FUEL CONSUMED	-	-	-	-	467	467
SMALL TOOLS AND MINOR EQUIPMENT	561	139	501	1,850	20,500	7,500
SUPPLIES	589	1,280	614	2,036	47,265	34,715
PROFESSIONAL SERVICES	6,366	6,366	9,384	7,835	417,121	417,288
COMMUNICATION	1,684	1,807	952	1,617	18,074	18,869
TRAVEL	3,032	-	-	2,691	14,800	16,300
TAXES & OPERATING ASSESSMENTS	23	-	11	20	-	-
OPERATING RENTALS AND LEASES	611	611	863	647	283,384	291,900
INSURANCE	-	-	-	-	24,834	24,834
UTILITY SERVICE	-	-	-	-	3,595	3,595
REPAIRS & MAINTENANCE	2,188	2,188	-	-	1,000	1,000
MISCELLANEOUS	3,338	1,611	1,322	814	49,970	52,970
OTHER SERVICES AND CHARGES	17,242	12,583	12,531	13,625	812,777	826,756
TOTAL EXPENDITURE	411,763	399,535	352,376	212,094	4,950,591	5,279,052

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

Information Technology Services	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	PROPOSED
Capital Projects	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	-	-	-	-	575,000	360,000
NON-EXPENDITURES	-	-	-	-	575,000	360,000
MACHINERY AND EQUIPMENT	-	-	-	-	1,637,603	1,211,315
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	-	1,637,603	1,211,315
TOTAL EXPENDITURE	-	-	-	-	2,212,603	1,571,315

Information Technology Services Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-253 ITSD Services	3,366,952	3,511,807	3,020,952	2,307,067	-	-
General Fund	3,366,952	3,511,807	3,020,952	2,307,067	-	-
162-254 Public Education and Gov. Access TV	351,420	259,272	280,498	214,333	306,946	321,807
Publ Educ & Gov Acc TV	351,420	259,272	280,498	214,333	306,946	321,807
163-251 Equipment/PEG	53,459	87,509	40,612	71,534	178,000	73,000
Restricted Equipment/PEG Fund	53,459	87,509	40,612	71,534	178,000	73,000
540-255 Telecommunication	446,197	547,296	501,267	368,708	613,095	634,467
Tech and Telecom	446,197	547,296	501,267	368,708	613,095	634,467
541-252 Technology Replacements	1,088,580	1,261,929	516,705	466,901	-	-
Technology Repl and Reserve	1,088,580	1,261,929	516,705	466,901	-	-
542-252 Technology Replacements	-	-	-	-	249,531	34,531
542-258 Computer Infrastructure Replace	672,502	1,084,763	1,813,752	1,571,497	2,801,655	2,948,861
Computer Infrastructure Replacement	672,502	1,084,763	1,813,752	1,571,497	3,051,186	2,983,392
543-253 ITSD Services	-	-	-	-	4,495,713	4,808,068
543-257 GIS Administration	411,763	399,535	352,376	212,094	454,878	470,983
Information Technology Fund	411,763	399,535	352,376	212,094	4,950,591	5,279,052
TOTAL EXPENDITURE	6,390,873	7,152,112	6,526,162	5,212,135	9,099,818	9,291,718

Group Descriptions

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

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

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

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

Computer Infrastructure Replacement manages the replacement and maintenance of all computers throughout the city.

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

Finance Department

Description of Services

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

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

Budget Summary

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

Finance	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
CHARGES FOR GOODS AND SERVICES	-	-	1,473,341	1,105,006	2,449,202	2,449,202
TOTAL REVENUE	-	-	1,473,341	1,105,006	2,449,202	2,449,202
NON-EXPENDITURES	-	-	11,544	8,658	11,544	11,544
SALARIES AND WAGES	1,189,764	1,235,339	1,322,882	1,015,530	1,992,317	2,068,542
PERSONNEL BENEFITS	616,170	610,252	634,198	459,858	890,198	914,609
SUPPLIES	18,000	11,450	13,565	9,228	23,844	23,844
OTHER SERVICES AND CHARGES	384,390	402,614	370,673	347,000	638,978	646,069
TOTAL EXPENDITURE	2,208,324	2,259,655	2,352,862	1,840,274	3,556,881	3,664,608

Finance	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
General Fund	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	-	-	11,544	8,658	11,544	11,544
NON-EXPENDITURES	-	-	11,544	8,658	11,544	11,544
SALARIES AND WAGES	1,189,463	1,235,339	1,322,882	1,015,530	1,992,317	2,068,542
OVERTIME AND HAZARD DUTY	301	-	-	-	-	-
SALARIES AND WAGES	1,189,764	1,235,339	1,322,882	1,015,530	1,992,317	2,068,542
PERSONNEL BENEFITS	616,170	610,252	634,198	459,858	890,198	914,609
PERSONNEL BENEFITS	616,170	610,252	634,198	459,858	890,198	914,609
OFFICE AND OPERATING SUPPLIES	11,328	9,847	4,247	4,098	16,920	16,920
FUEL CONSUMED	-	-	-	-	1,800	1,800
SMALL TOOLS AND MINOR EQUIPMENT	6,672	1,603	9,318	5,130	5,124	5,124
SUPPLIES	18,000	11,450	13,565	9,228	23,844	23,844
PROFESSIONAL SERVICES	199,851	227,458	216,295	208,543	341,462	342,666
COMMUNICATION	24,095	23,147	15,636	13,228	76,668	77,494
TRAVEL	9,651	-	-	856	7,250	7,250
OPERATING RENTALS AND LEASES	93,444	96,915	109,068	85,113	139,407	145,367
INSURANCE	7,557	7,557	11,215	14,351	18,774	18,774
REPAIRS & MAINTENANCE	31,299	35,621	8,104	13,416	42,326	42,326
MISCELLANEOUS	18,493	11,917	10,356	11,492	13,091	12,191
OTHER SERVICES AND CHARGES	384,390	402,614	370,673	347,000	638,978	646,069
TOTAL EXPENDITURE	2,208,324	2,259,655	2,352,862	1,840,274	3,556,881	3,664,608

Finance	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Expenditures, Fund Group	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
001-211 Finance Administration	439,968	445,386	464,832	321,749	520,506	536,718
001-213 Finance Services	1,660,119	1,705,935	1,812,523	1,500,452	2,282,263	2,350,671
001-214 Records, Microfilm & Mail Room	108,237	108,335	75,507	18,073	185,289	190,352
001-215 Purchasing	-	-	-	-	568,824	586,867
General Fund	2,208,324	2,259,655	2,352,862	1,840,274	3,556,881	3,664,608
224-911 Debt Service Administration	269,016	274,481	278,481	29,994	281,638	287,438
225-911 Debt Service Administration	717,288	745,238	763,138	66,969	812,738	844,538
227-911 Debt Service Administration	939,600	987,900	1,050,300	123,450	1,161,250	1,203,650
228-911 Debt Service Administration	-	-	660,400	41,650	621,050	654,400
231-911 Debt Service Administration	17,963	50,975	-	-	-	-
235-911 Debt Service Administration	672,341	617,531	619,241	299,328	457,727	455,839
Governmental Debt Funds	2,616,208	2,676,124	3,371,559	561,390	3,334,402	3,445,864
TOTAL EXPENDITURE	4,824,532	4,935,779	5,724,421	2,401,664	6,891,283	7,110,472

Group Descriptions

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

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

Records management and microfilm retains City records and provides mail services for the City.

The Purchasing and Materials Management group manages the process for public bidding and contracts. This group was moves from the Public Works Department for the 2022-2023 biennium.

The Debt Service Administration 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 and the [Claims and Litigation](#) internal service fund.

Legal	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
INTERGOVERNMENTAL REVENUE	23,801	19,883	-	9,943	12,129	12,129
CHARGES FOR GOODS AND SERVICES	958,715	961,552	2,367,008	2,525,272	3,321,956	3,321,956
FINES AND PENALTIES	6,537	2,958	3,760	1,527	35,646	35,646
MISCELLANEOUS REVENUE	1,632	-	82	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	1,000,000	-
TOTAL REVENUE	990,685	984,393	2,370,850	2,536,742	4,369,731	3,369,731
NON-EXPENDITURES	-	-	4,601	3,451	4,601	4,601
SALARIES AND WAGES	1,297,170	1,356,905	1,353,397	1,061,181	1,637,870	1,710,911
PERSONNEL BENEFITS	570,055	581,050	578,908	448,028	629,873	650,553
SUPPLIES	94,993	8,743	10,667	11,361	20,523	21,578
OTHER SERVICES AND CHARGES	1,453,304	1,844,226	2,415,801	1,595,283	1,613,086	3,172,041
TOTAL EXPENDITURE	3,415,522	3,790,925	4,363,374	3,119,304	3,905,952	5,559,685

Legal General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	-	-	4,601	3,451	4,601	4,601
NON-EXPENDITURES	-	-	4,601	3,451	4,601	4,601
SALARIES AND WAGES	1,144,823	1,158,276	1,184,737	951,585	1,464,614	1,525,801
OVERTIME AND HAZARD DUTY	186	-	-	-	-	-
SALARIES AND WAGES	1,145,009	1,158,276	1,184,737	951,585	1,464,614	1,525,801
PERSONNEL BENEFITS	502,858	496,857	501,471	397,854	560,502	578,037
PERSONNEL BENEFITS	502,858	496,857	501,471	397,854	560,502	578,037
OFFICE AND OPERATING SUPPLIES	23,427	7,684	7,688	2,974	15,701	16,503
SMALL TOOLS AND MINOR EQUIPMENT	67,704	304	661	4,473	1,575	1,575
SUPPLIES	91,131	7,988	8,349	7,447	17,276	18,078
PROFESSIONAL SERVICES	60,295	39,539	202,394	202,103	102,742	103,060
COMMUNICATION	11,050	12,426	10,031	8,514	9,167	9,607
TRAVEL	4,806	-	377	4,495	6,111	6,111
OPERATING RENTALS AND LEASES	70,041	72,695	80,582	61,464	92,625	96,583
INSURANCE	28,507	28,507	43,858	55,386	61,815	61,815
REPAIRS & MAINTENANCE	58,505	5,007	471	283	954	955
MISCELLANEOUS	6,929	4,496	5,878	6,570	13,473	12,675
OTHER SERVICES AND CHARGES	240,132	162,670	343,591	338,815	286,887	290,806
TOTAL EXPENDITURE	1,979,131	1,825,790	2,042,749	1,699,152	2,333,880	2,417,323

Legal Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-261 Legal Services	1,965,961	1,812,620	2,022,726	1,673,842	2,301,585	2,385,028
001-263 Claims, Litigation & Insurance	13,170	13,170	20,023	25,310	32,295	32,295
General Fund	1,979,131	1,825,790	2,042,749	1,699,152	2,333,880	2,417,323
136-261 Legal Services	-	-	-	-	100,000	100,000
Environmental Remediation	-	-	-	-	100,000	100,000
550-263 Claims, Litigation & Insurance	1,436,392	1,965,135	2,320,625	1,420,152	1,472,072	3,042,361
Claims, Lit & Prop Loss Fund	1,436,392	1,965,135	2,320,625	1,420,152	1,472,072	3,042,361
TOTAL EXPENDITURE	3,415,522	3,790,925	4,363,374	3,119,304	3,905,952	5,559,685

Group Descriptions

The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and City departments. This group also manages fulfilling requests for public records.

The Claims and Litigation group provides legal support for claims and litigation against the City and provides liability insurance and risk management services to City departments.

Executive Department

Description of Services

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

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

Budget Summary

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

Office Of The Mayor	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
CHARGES FOR GOODS AND SERVICES	375	450	569,209	426,907	525,843	525,843
TOTAL REVENUE	375	450	569,209	426,907	525,843	525,843
NON-EXPENDITURES	-	-	11,300	8,475	11,300	11,300
SALARIES AND WAGES	624,782	735,062	667,004	494,654	1,090,677	1,127,730
PERSONNEL BENEFITS	244,749	277,687	269,751	196,655	422,860	434,139
SUPPLIES	22,860	11,318	9,868	7,738	10,978	10,978
OTHER SERVICES AND CHARGES	158,628	138,427	253,246	279,142	792,918	916,076
TOTAL EXPENDITURE	1,051,020	1,162,494	1,211,169	986,664	2,328,732	2,500,223

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

Budget Summary

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

City Council	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
CHARGES FOR GOODS AND SERVICES	-	-	336,333	252,250	243,047	243,047
MISCELLANEOUS REVENUE	1,095	-	-	-	-	-
TOTAL REVENUE	1,095	-	336,333	252,250	243,047	243,047
NON-EXPENDITURES	-	-	3,454	2,590	3,454	3,454
SALARIES AND WAGES	334,414	357,015	403,095	297,551	393,798	464,244
PERSONNEL BENEFITS	172,617	172,315	180,547	149,859	317,794	328,921
SUPPLIES	11,126	4,039	345	1,681	3,299	3,299
OTHER SERVICES AND CHARGES	87,089	82,626	93,808	76,917	132,529	136,316
TOTAL EXPENDITURE	605,247	615,995	681,248	528,597	850,873	936,234

Non-Departmental

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

Non-Departmental All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TAXES	72,154,494	70,308,962	80,786,072	59,710,525	90,604,541	92,853,041
LICENSES AND PERMITS	862,486	834,843	791,654	588,206	825,000	815,000
INTERGOVERNMENTAL REVENUE	1,436,876	5,954,111	2,570,453	11,510,428	1,630,000	1,630,000
CHARGES FOR GOODS AND SERVICES	69,530	273,267	787,212	45,005	60,000	60,000
MISCELLANEOUS REVENUE	120,359	85,264	101,956	414,798	-	-
OTHER FINANCING SOURCES	600,000	6,107,647	1,414,073	1,400,000	-	-
TOTAL REVENUE	75,243,744	83,564,093	86,451,419	73,668,962	93,119,541	95,358,041
NON-EXPENDITURES	3,551,963	3,459,497	10,082,980	1,899,650	1,943,630	698,400
SALARIES AND WAGES	-	31,357	89,760	13,993	-	-
PERSONNEL BENEFITS	-	15,369	1,352	1,843	-	-
SUPPLIES	1,400	101,488	9,653	2	-	-
OTHER SERVICES AND CHARGES	1,826,816	4,733,349	3,287,035	5,794,485	2,330,293	2,420,671
CAPITAL OUTLAYS (6000 EXP OBJ)	-	-	-	670,320	-	-
DEBT SERVICE PRINCIPAL	-	-	-	1,200,000	-	-
TOTAL EXPENDITURE	5,380,179	8,341,060	13,470,781	9,580,293	4,273,923	3,119,071

Note: Capital projects budgeted out of Non-Departmental are managed by the Public Works department. The budget for capital projects amounts to \$2,675,000 in 2023 and \$7,000,000 in 2024.

Non-Departmental Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
001-951 Non-Departmental	2,885,032	4,983,554	3,809,088	9,125,314	3,652,873	2,464,671
General Fund	2,885,032	4,983,554	3,809,088	9,125,314	3,652,873	2,464,671
136-951 Non-Departmental	-	-	660,400	41,650	621,050	654,400
Environmental Remediation	-	-	660,400	41,650	621,050	654,400
141-951 Non-Departmental	1,922,806	1,772,806	9,000,893	350,670	-	-
1st 1/4% REET	1,922,806	1,772,806	9,000,893	350,670	-	-
142-951 Non-Departmental	572,341	1,522,341	400	300	-	-
2nd 1/4% REET	572,341	1,522,341	400	300	-	-
178-951 Non-Departmental	-	62,359	-	-	-	-
Sportsplex	-	62,359	-	-	-	-
224-951 Non-Departmental	-	-	-	62,359	-	-
2004 Sportsplex LTGO	-	-	-	62,359	-	-
TOTAL EXPENDITURE	5,380,179	8,341,060	13,470,781	9,580,293	4,273,923	3,119,071

DEPARTMENT BUDGET - DISCRETE COMPONENT UNIT

Public Facilities District

Description of Services

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

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

Budget Summary

Public Facilities District	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TAXES	1,677,130	1,640,597	2,066,084	1,372,684	2,267,390	2,375,000
MISCELLANEOUS REVENUE	19,795	13,704	5,264	4,514	11,400	11,400
TOTAL REVENUE	1,696,925	1,654,301	2,071,348	1,377,198	2,278,790	2,386,400
OTHER SERVICES AND CHARGES	29,912	34,202	43,033	21,237	79,362	79,362
DEBT SERVICE PRINCIPAL	0	1,363,886	1,501,322	1,213,502	1,775,854	1,922,959
DEBT SERVICE INTEREST/COSTS	631,032	592,763	535,832	308,005	353,541	279,716
TOTAL EXPENDITURE	660,943	1,990,850	2,080,187	1,542,744	2,208,757	2,282,037

DEPARTMENT BUDGET - PUBLIC WORKS

Public Works Department

Description of Services

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

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

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

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

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

Budget Summary

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
All Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TAXES	18,512,934	17,967,059	22,238,609	13,149,252	21,277,500	22,245,000
LICENSES AND PERMITS	264,250	212,634	260,416	193,579	211,000	211,000
INTERGOVERNMENTAL REVENUE	5,668,650	7,588,671	3,615,932	1,739,823	2,140,000	2,190,000
CHARGES FOR GOODS AND SERVICES	88,182,394	86,168,124	92,432,331	73,172,915	125,095,118	127,896,700
FINES AND PENALTIES	446,313	156,770	202,715	98,052	403,500	403,500
MISCELLANEOUS REVENUE	762,861	2,244,105	1,237,689	425,063	473,771	471,210
GAINS LOSSES AND CAPITAL CONTRIB - PR	2,216,826	270,924	88,108	280,840	-	-
NON REVENUES	-	125,426	129,563	88,741	138,252	142,813
OTHER FINANCING SOURCES	7,975,408	40,734,225	58,951,031	1,332,298	2,514,133	2,566,988
TOTAL REVENUE	124,029,638	155,467,936	179,156,395	90,480,563	152,253,275	156,127,210
NON-EXPENDITURES	4,212,692	7,401,149	1,710,895	1,825,706	3,471,593	1,922,560
SALARIES AND WAGES	16,484,465	17,106,211	17,432,329	12,684,256	24,200,564	25,850,886
PERSONNEL BENEFITS	8,501,463	8,807,697	8,542,525	6,125,200	11,010,538	11,577,191
SUPPLIES	6,787,423	7,252,451	7,092,184	5,122,952	7,417,695	7,790,595
OTHER SERVICES AND CHARGES	49,235,276	51,872,829	46,624,523	34,326,887	59,523,217	62,602,210
CAPITAL OUTLAYS (6000 EXP OBJ)	17,460,496	13,999,680	3,506,925	2,019,281	6,000,000	4,000,000
DEBT SERVICE PRINCIPAL	3,258,816	22,426,215	41,927,686	2,553,713	3,190,414	3,114,808
DEBT SERVICE INTEREST/COSTS	3,515,210	3,431,292	2,767,966	2,284,929	2,965,196	2,872,315
TOTAL EXPENDITURE	109,455,841	132,297,524	129,605,032	66,942,923	117,779,218	119,730,564

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Expenditures, Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
111 Street	14,778,412	13,883,441	10,574,770	7,712,724	16,123,278	16,546,979
113 Paths & Trails Rsrv FUND (Closed)	135,780	-	-	-	-	-
131 Olympic Pipeline Incident (Closed)	8,865	78,733	-	-	-	-
136 Environmental Remediation	715,297	315,411	1,393,656	1,012,083	787,664	513,675
141 1st 1/4% REET	239,823	3,691	-	15,354	-	-
142 2nd 1/4% REET	-	198	-	-	-	-
161 Transportation Fund	7,427,617	6,641,871	1,973,344	2,167,857	1,496,774	1,389,430
410 Water Fund	22,041,039	24,007,361	20,552,602	14,746,050	23,623,002	25,685,525
411 Watershed Fund	3,356,863	4,383,221	1,593,658	1,072,501	2,166,608	2,199,174
420 Wastewater Fund	18,984,037	39,325,392	59,783,405	17,059,302	26,716,422	27,860,927
430 Storm Surface Water Utility	11,196,079	12,858,117	9,037,122	6,007,348	12,938,566	12,463,769
440 Solid Waste Fund (Closed)	1,942,625	7,186,588	-	-	-	-
465 Parking Services	3,391,499	2,315,907	2,240,148	1,297,125	2,527,067	2,603,305
510 Fleet Administration	6,018,707	4,227,519	5,520,133	3,734,222	9,333,891	7,197,317
511 Radio Communications	1,393,817	1,386,303	992,827	790,131	1,474,261	1,511,289
520 Purchasing Material Management	1,422,419	3,290,569	2,603,793	1,953,446	-	-
530 Facilities Administration	8,794,814	5,063,301	6,351,556	4,186,384	8,332,648	8,698,722
570 PW Admin & Engineering	7,599,141	7,320,898	6,982,011	5,183,889	12,259,039	13,060,451
702 Nat Res Protect & Restore	9,007	9,007	6,009	4,507	-	-
TOTAL EXPENDITURE	109,455,841	132,297,524	129,605,032	66,942,923	117,779,218	119,730,564

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 Street	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
TRANSFERS OUT	762,121	557,310	519,411	552,146	1,057,030	655,856
NON-EXPENDITURES	762,121	557,310	519,411	552,146	1,057,030	655,856
SALARIES AND WAGES	1,586,496	1,723,534	1,731,054	1,386,511	3,068,431	3,229,118
OVERTIME AND HAZARD DUTY	37,169	23,813	43,848	59,123	47,950	50,249
SALARIES AND WAGES	1,623,665	1,747,347	1,774,902	1,445,634	3,116,381	3,279,368
PERSONNEL BENEFITS	882,920	979,414	997,290	734,084	1,435,820	1,482,119
PERSONNEL BENEFITS	882,920	979,414	997,290	734,084	1,435,820	1,482,119
OFFICE AND OPERATING SUPPLIES	621,227	659,585	651,403	528,878	951,350	952,350
FUEL CONSUMED	35,897	33,120	41,501	48,212	78,300	83,300
SMALL TOOLS AND MINOR EQUIPMENT	92,296	31,269	39,135	68,449	95,500	81,000
Inter Fund Billing	-	-	-	(71)	-	-
SUPPLIES	749,421	723,974	732,038	645,467	1,125,150	1,116,650
PROFESSIONAL SERVICES	4,127,919	3,405,635	3,303,007	2,300,911	3,824,933	4,094,807
COMMUNICATION	7,195	7,139	7,545	5,411	11,300	11,300
TRAVEL	5,777	413	187	3,638	22,000	22,000
TAXES & OPERATING ASSESSMENTS	190	114	193	222	-	-
OPERATING RENTALS AND LEASES	289,455	314,625	292,158	284,523	543,269	443,485
INSURANCE	41,121	41,121	80,165	100,488	97,245	97,245
UTILITY SERVICE	1,292,025	1,301,843	1,320,206	482,167	669,000	722,000
REPAIRS & MAINTENANCE	2,393,218	2,557,459	1,165,040	1,031,133	3,806,000	4,251,000
MISCELLANEOUS	51,632	27,200	61,476	67,827	415,150	371,150
OTHER SERVICES AND CHARGES	8,208,532	7,655,550	6,229,977	4,276,321	9,388,897	10,012,986
LAND	-	35,317	-	-	-	-
OTHER IMPROVEMENTS	2,467,024	2,184,528	321,152	-	-	-
MACHINERY AND EQUIPMENT	84,729	-	-	59,072	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	2,551,753	2,219,845	321,152	59,072	-	-
TOTAL EXPENDITURE	14,778,412	13,883,441	10,574,770	7,712,724	16,123,278	16,546,979

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Water Fund	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	400,000	100,000	182,627	305,703	706,987	307,701
NON-EXPENDITURES	400,000	100,000	182,627	305,703	706,987	307,701
SALARIES AND WAGES	3,004,040	3,275,418	3,176,286	2,305,233	3,737,725	3,967,008
OVERTIME AND HAZARD DUTY	110,709	96,219	112,163	110,918	111,757	117,448
SALARIES AND WAGES	3,114,749	3,371,637	3,288,449	2,416,151	3,849,482	4,084,456
PERSONNEL BENEFITS	1,560,424	1,688,624	1,580,186	1,119,414	1,724,646	1,800,420
PERSONNEL BENEFITS	1,560,424	1,688,624	1,580,186	1,119,414	1,724,646	1,800,420
OFFICE AND OPERATING SUPPLIES	1,372,670	1,401,723	1,699,442	1,217,347	1,828,305	2,173,805
FUEL CONSUMED	65,170	50,955	65,201	50,033	82,000	91,500
SMALL TOOLS AND MINOR EQUIPMENT	132,711	70,065	34,098	53,551	68,300	82,300
Inter Fund Billing	-	-	-	(12,606)	-	-
SUPPLIES	1,570,551	1,522,743	1,798,741	1,308,325	1,978,605	2,347,605
PROFESSIONAL SERVICES	4,608,878	3,688,808	3,341,868	2,253,611	5,066,900	5,321,024
COMMUNICATION	32,857	39,570	56,073	46,437	60,760	61,500
TRAVEL	18,552	1,243	3,705	9,580	37,000	38,500
TAXES & OPERATING ASSESSMENTS	5,133,127	5,077,546	5,982,232	3,949,174	6,077,000	7,501,312
OPERATING RENTALS AND LEASES	438,945	452,510	458,361	257,194	433,814	433,814
INSURANCE	94,239	94,239	184,856	231,352	238,996	238,996
UTILITY SERVICE	467,847	502,509	584,389	383,791	684,800	722,000
REPAIRS & MAINTENANCE	637,988	1,115,201	234,303	165,336	581,000	641,000
MISCELLANEOUS	564,245	674,988	786,315	522,024	496,500	502,400
OTHER SERVICES AND CHARGES	11,996,677	11,646,613	11,632,102	7,818,500	13,676,770	15,460,546
OTHER IMPROVEMENTS	70,152	2,273,298	257,031	-	-	-
CONSTRUCTION OF FIXED ASSETS	1,582,534	-	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,652,686	2,273,298	257,031	-	-	-
REVENUE BONDS	673,000	2,276,216	766,000	783,000	805,000	826,000
OTHER NOTES	737,890	817,090	817,090	817,090	714,807	714,807
DEBT SERVICE PRINCIPAL	1,410,890	3,093,306	1,583,090	1,600,090	1,519,807	1,540,807
INTEREST ON LT EXTERNAL DEBT	292,097	262,538	211,128	176,867	166,706	143,991
DEBT ISSUE COSTS	-	14,404	-	-	-	-
DEBT REGISTRATION COSTS	300	58	45	-	-	-
OTHER INTEREST AND DEBT SVC COSTS	42,665	34,141	19,204	1,000	-	-
DEBT SERVICE INTEREST/COSTS	335,061	311,141	230,376	177,867	166,706	143,991
TOTAL EXPENDITURE	22,041,039	24,007,361	20,552,602	14,746,050	23,623,002	25,685,525

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Watershed Fund	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	500,000	-	-	-	-	-
NON-EXPENDITURES	500,000	-	-	-	-	-
SALARIES AND WAGES	78,286	66,619	93,459	67,548	97,455	101,386
OVERTIME AND HAZARD DUTY	-	1,088	288	-	-	-
SALARIES AND WAGES	78,286	67,706	93,747	67,548	97,455	101,386
PERSONNEL BENEFITS	43,477	41,984	44,151	31,558	45,771	47,028
PERSONNEL BENEFITS	43,477	41,984	44,151	31,558	45,771	47,028
OFFICE AND OPERATING SUPPLIES	8,973	9,183	11,156	16,094	40,700	40,700
FUEL CONSUMED	1,108	492	984	1,375	1,500	1,600
SMALL TOOLS AND MINOR EQUIPMENT	(8,558)	3,126	786	543	3,200	3,200
SUPPLIES	1,523	12,801	12,926	18,011	45,400	45,500
PROFESSIONAL SERVICES	153,682	164,359	137,496	103,194	290,129	295,056
COMMUNICATION	4	-	-	115	-	-
TRAVEL	95	-	-	-	-	-
TAXES & OPERATING ASSESSMENTS	951,324	950,173	1,116,890	760,215	1,100,500	1,130,500
OPERATING RENTALS AND LEASES	19,832	11,443	11,060	15,055	22,253	22,253
UTILITY SERVICE	14,877	7	411	27	-	-
REPAIRS & MAINTENANCE	14,159	15,371	19,638	-	120,500	120,500
MISCELLANEOUS	186,892	129,256	157,338	77,282	444,600	436,950
OTHER SERVICES AND CHARGES	1,340,864	1,270,608	1,442,833	955,889	1,977,982	2,005,259
LAND	1,392,712	2,976,044	-	(506)	-	-
MACHINERY AND EQUIPMENT	-	14,077	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,392,712	2,990,121	-	(506)	-	-
TOTAL EXPENDITURE	3,356,863	4,383,221	1,593,658	1,072,501	2,166,608	2,199,174

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Wastewater Fund	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	400,000	100,000	180,825	304,351	705,185	305,899
NON-EXPENDITURES	400,000	100,000	180,825	304,351	705,185	305,899
SALARIES AND WAGES	2,880,911	3,094,805	3,167,166	2,254,142	3,872,176	4,142,381
OVERTIME AND HAZARD DUTY	190,106	167,790	176,929	150,334	162,363	170,289
SALARIES AND WAGES	3,071,017	3,262,595	3,344,095	2,404,476	4,034,540	4,312,670
PERSONNEL BENEFITS	1,546,513	1,623,109	1,578,432	1,127,384	1,831,755	1,935,513
PERSONNEL BENEFITS	1,546,513	1,623,109	1,578,432	1,127,384	1,831,755	1,935,513
OFFICE AND OPERATING SUPPLIES	1,159,349	1,307,035	1,365,002	897,192	1,602,820	1,694,920
FUEL CONSUMED	63,833	62,780	54,339	47,310	81,150	88,150
SMALL TOOLS AND MINOR EQUIPMENT	171,111	206,656	161,876	86,547	182,600	182,600
Inter Fund Billing	-	-	-	12,649	-	-
SUPPLIES	1,394,292	1,576,471	1,581,217	1,043,698	1,866,570	1,965,670
PROFESSIONAL SERVICES	2,612,471	3,336,789	4,732,750	4,581,241	5,759,966	5,901,177
COMMUNICATION	24,275	24,164	29,539	18,045	19,024	19,405
TRAVEL	13,185	1,503	(140)	16,031	22,600	22,600
TAXES & OPERATING ASSESSMENTS	3,391,523	3,348,651	3,998,764	2,763,582	4,601,600	5,152,952
OPERATING RENTALS AND LEASES	439,989	413,328	382,376	243,423	418,827	318,827
INSURANCE	63,617	63,617	64,714	81,175	101,235	101,235
UTILITY SERVICE	1,224,690	1,315,812	1,519,107	1,260,541	1,972,000	2,412,000
REPAIRS & MAINTENANCE	480,435	826,783	734,823	813,982	2,432,500	2,442,500
MISCELLANEOUS	354,900	312,713	350,186	299,263	386,490	412,490
OTHER SERVICES AND CHARGES	8,605,084	9,643,361	11,812,118	10,077,282	15,714,242	16,783,186
OTHER IMPROVEMENTS	647,845	2,269,361	169,898	-	-	-
MACHINERY AND EQUIPMENT	12,829	124,131	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	660,674	2,393,492	169,898	-	-	-
REVENUE BONDS	695,000	18,145,677	39,408,613	710,000	715,000	725,000
OTHER NOTES	-	-	-	-	20,221	20,526
DEBT SERVICE PRINCIPAL	695,000	18,145,677	39,408,613	710,000	735,221	745,526
INTEREST ON LT EXTERNAL DEBT	2,610,357	2,395,449	1,454,275	1,378,118	1,828,909	1,812,464
DEBT ISSUE COSTS	-	161,745	169,894	-	-	-
DEBT REGISTRATION COSTS	600	358	845	-	-	-
OTHER INTEREST AND DEBT SVC COSTS	500	23,136	83,192	500	-	-
DEBT SERVICE INTEREST/COSTS	2,611,457	2,580,687	1,708,206	1,378,618	1,828,909	1,812,464
TOTAL EXPENDITURE	18,984,037	39,325,392	59,783,405	17,045,810	26,716,422	27,860,927

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Storm Surface Water Utility	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
TRANSFERS OUT	400,000	100,000	176,736	301,285	701,096	301,810
NON-EXPENDITURES	400,000	100,000	176,736	301,285	701,096	301,810
SALARIES AND WAGES	1,686,752	1,828,300	1,955,846	1,337,814	2,390,235	2,506,327
OVERTIME AND HAZARD DUTY	17,718	22,387	37,630	15,739	-	-
SALARIES AND WAGES	1,704,470	1,850,687	1,993,475	1,353,553	2,390,235	2,506,327
PERSONNEL BENEFITS	896,863	994,421	999,291	708,406	1,129,066	1,163,183
PERSONNEL BENEFITS	896,863	994,421	999,291	708,406	1,129,066	1,163,183
OFFICE AND OPERATING SUPPLIES	280,128	172,795	219,499	94,005	265,600	265,600
FUEL CONSUMED	73,754	64,894	86,667	62,727	124,100	139,100
SMALL TOOLS AND MINOR EQUIPMENT	31,808	18,406	25,557	12,702	89,500	56,000
SUPPLIES	385,690	256,094	331,724	169,433	479,200	460,700
PROFESSIONAL SERVICES	3,382,064	2,880,449	2,007,556	1,380,653	4,204,184	4,016,700
COMMUNICATION	12,978	14,373	17,047	12,104	7,600	7,600
TRAVEL	5,740	1,542	-	407	14,400	14,400
TAXES & OPERATING ASSESSMENTS	1,179,634	1,212,318	1,418,875	1,129,770	1,700,000	1,810,000
OPERATING RENTALS AND LEASES	534,594	605,255	651,907	386,197	684,013	684,013
INSURANCE	25,566	25,566	42,719	53,681	68,368	68,368
UTILITY SERVICE	26,011	17,926	24,091	33,271	30,700	31,700
REPAIRS & MAINTENANCE	490,740	2,535,094	453,738	65,741	455,200	455,200
MISCELLANEOUS	127,993	164,304	178,135	143,230	698,750	731,500
OTHER SERVICES AND CHARGES	5,785,319	7,456,827	4,794,068	3,205,052	7,863,215	7,819,481
OTHER IMPROVEMENTS	94,724	27,016	-	-	-	-
MACHINERY AND EQUIPMENT	639,712	-	-	-	-	-
CONSTRUCTION OF FIXED ASSETS	547,473	1,431,244	-	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	1,281,909	1,458,260	-	-	-	-
OTHER NOTES	657,926	667,232	675,983	230,130	295,387	153,475
DEBT SERVICE PRINCIPAL	657,926	667,232	675,983	230,130	295,387	153,475
INTEREST ON LT EXTERNAL DEBT	83,901	74,596	65,844	39,490	80,367	58,793
DEBT SERVICE INTEREST/COSTS	83,901	74,596	65,844	39,490	80,367	58,793
TOTAL EXPENDITURE	11,196,079	12,858,117	9,037,122	6,007,348	12,938,566	12,463,769

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

Public Works	ACTUAL	ACTUAL	ACTUAL	YTD	PROPOSED	PROPOSED
Capital Projects	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SALARIES AND WAGES	106,830	216,797	623,813	412,991	-	-
OVERTIME AND HAZARD DUTY	-	3,707	2,650	-	-	-
SALARIES AND WAGES	106,830	220,504	626,463	412,991	-	-
PERSONNEL BENEFITS	49,050	93,863	276,586	188,354	-	-
PERSONNEL BENEFITS	49,050	93,863	276,586	188,354	-	-
OFFICE AND OPERATING SUPPLIES	-	360	71,579	4,960	-	-
SMALL TOOLS AND MINOR EQUIPMENT	-	1,360	-	188,058	-	-
SUPPLIES	-	1,720	71,579	193,017	-	-
PROFESSIONAL SERVICES	1,860,428	3,369,968	2,132,642	1,428,360	1,750,000	-
COMMUNICATION	24	687	200	-	-	-
TRAVEL	59	-	-	-	-	-
OPERATING RENTALS AND LEASES	1,193	-	8,946	382	-	-
REPAIRS & MAINTENANCE	9,087	3,579,052	2,416,456	1,690,319	22,769,068	27,998,717
MISCELLANEOUS	2,042	142,635	42,651	13,957	-	-
OTHER SERVICES AND CHARGES	1,872,834	7,092,342	4,600,895	3,133,018	24,519,068	27,998,717
LAND	5,265	157,300	2,680	927,656	6,000,000	3,000,000
BUILDINGS AND STRUCTURES	-	-	3,147,985	12,792,982	9,500,000	-
OTHER IMPROVEMENTS	-	9,861,013	19,831,550	5,678,527	37,817,000	3,775,000
CONSTRUCTION OF FIXED ASSETS	-	-	-	-	22,565,000	31,207,000
MACHINERY AND EQUIPMENT	277	152,825	244,187	-	-	-
CAPITAL OUTLAYS (6000 EXP OBJ)	5,542	10,171,138	23,226,402	19,399,166	75,882,000	37,982,000
TOTAL EXPENDITURE	2,034,256	17,579,566	28,801,924	23,326,547	100,401,068	65,980,717

Public Works Expenditures, Department	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
611 Public Works Administration	2,467,406	2,367,966	2,463,327	1,865,549	4,049,382	4,156,396
628 Natural Resources	3,909,813	4,232,368	4,368,486	3,354,898	7,756,992	7,497,228
632 PW Treatment Plants Operations	11,708,212	12,733,650	14,268,763	11,668,352	17,142,840	18,255,089
634 PW Water/Wastewater Utility Ops	17,789,346	17,824,841	19,096,493	13,295,816	23,553,662	26,187,267
636 Public Works Maintenance Ops	12,183,456	11,597,952	10,689,803	8,220,323	15,207,416	15,882,024
638 PW Transportation Management	7,716,979	6,739,557	6,126,242	4,135,040	8,339,626	8,644,132
642 Purchasing and Material Mgmt Ops	1,422,419	3,290,569	2,603,793	1,953,446	-	-
643 Public Works Financial Mgmt	8,004,117	26,283,288	45,221,689	5,733,697	9,166,970	7,449,449
644 PW Asset Management	1,191,663	1,226,846	1,317,929	1,015,314	1,124,767	1,168,430
645 Public Works Fleet Operations	6,018,707	4,227,519	5,456,494	3,669,987	9,333,891	7,197,317
646 Public Works Facilities Ops	4,351,654	4,493,205	4,865,783	3,361,861	6,718,569	7,077,634
647 PW Solid Waste Remediation	1,388,356	6,360,769	1,065,877	576,475	554,498	267,683
648 Facilities Capital Maintenance	4,023,413	147,319	316,395	27,304	-	-
649 QECB Bond	332,030	331,530	332,530	248,923	332,680	332,680
661 Public Works Engineering Svcs	4,317,632	4,088,681	3,614,562	2,623,999	6,590,335	7,214,499
663 Utilities Capital Improvements	5,735,232	8,898,229	2,314,366	1,243,147	3,375,538	3,811,221
664 Transportation Capital Improvements	13,373,420	10,652,680	3,756,513	2,970,135	2,675,299	2,692,345
665 Natural Resources Restoration Projects	329,665	2,540,781	351,413	62,148	300,000	300,000
668 PW Watershed Acquisition/Mgmt	3,022,230	4,109,431	1,263,219	842,624	1,358,587	1,394,650
671 Commercial Leasing	170,090	150,344	111,356	73,884	198,165	202,520
TOTAL EXPENDITURE	109,455,841	132,297,524	129,605,032	66,942,923	117,779,218	119,730,564

Department Descriptions

Public Works Administration accounts for the Public Works executive, engineering, and operations offices and administration, including the safety program.

The Natural Resources group provides water monitoring, environmental policy and education, and environmental restoration construction projects. The group works toward completion of the Lake Whatcom Management Work Plan. Funding comes from multiple sources.

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

The Public Works Water / Wastewater Utility Operations group maintains the water distribution and sewer collection systems. This group is funded by both Water and Wastewater funds.

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, and solid waste code enforcement.

The Public Works Transportation Management group manages the parking structure and on-street parking in the City. This group also is responsible for maintaining traffic signals, signage, and managing communication and fiber optic systems.

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

The Public Works Supervision and Technology group includes GIS services for the department and a transfer out to subsidize citywide GIS services. Department computer systems analysis and data management for the asset maintenance management, fleet management systems, and other departmental systems are included in this group.

The Fleet group manages fleet replacement funding, acquisition, and maintenance

The Facilities group manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall.

The Solid Waste Remediation group accounts for projects that qualify for use of Solid Waste Funds due to remediation needs, such as landfill cleanup projects.

The Facilities Capital Maintenance group manages citywide maintenance and improvement projects.

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

Public Works Engineering Services provides project engineering for the department and as a service to other City departments. This group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. The City's commute trip reduction program is in this group. This group is funded through the Public Works Administration and Engineering Fund. The costs are recovered through charges to other departments or through the department's internal cost recovery program.

The Public Works Capital Improvements group accounts for the cost of the capital construction projects other than Streets.

The Public Works Construction group accounts for the cost of all capital construction for Streets and related work such as sidewalks, storm drainage, street lighting, and traffic control.

The Public Works Watershed Acquisition / Management group handles watershed property acquisitions.

The Commercial Leasing group manages maintenance and leasing of commercial properties owned by the City. These include leased commercial space in the Federal Building and in the parking structure.

CITYWIDE TOTAL - ALL DEPARTMENTS

Total All Departments	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	YTD FY2022	PROPOSED FY2023	PROPOSED FY2024
Office Of The Mayor	1,051,020	1,162,494	1,211,169	986,977	2,328,732	2,500,223
City Council	605,247	615,995	681,248	528,597	850,873	936,234
Hearing Examiner	110,468	120,276	108,092	99,849	143,055	145,047
Museum	1,350,786	1,351,427	1,383,766	1,067,188	1,613,183	1,668,833
Library	5,192,792	5,407,808	5,589,621	4,218,069	7,850,681	7,756,293
Finance	4,824,532	4,935,779	5,724,421	2,402,104	6,891,283	7,110,472
Human Resources	5,918,983	20,201,554	20,629,190	15,603,807	26,423,185	27,734,320
Info. Tech. Services	6,390,873	7,152,112	6,525,012	5,246,526	11,312,421	10,863,033
Legal	3,415,522	3,790,925	4,362,975	3,119,974	3,905,952	5,559,685
Municipal Court	2,341,245	2,252,938	2,034,679	1,674,896	2,964,614	3,094,360
Parks & Recreation	19,090,640	20,794,471	18,812,407	12,944,564	36,605,145	32,468,442
Planning & Community Devel	11,964,736	13,468,875	18,662,537	13,855,136	34,702,470	23,174,966
Public Works	111,490,097	149,877,090	158,352,668	91,111,453	218,180,286	185,711,281
Fire	33,698,754	35,140,408	40,020,257	29,575,361	43,947,790	46,235,298
Police	34,538,355	33,581,882	34,587,836	23,926,479	39,496,689	40,181,735
Non-Departmental	5,380,179	8,341,060	13,470,781	9,580,293	4,273,923	3,119,071
Public Facilities District	660,943	1,990,850	2,080,187	1,542,744	2,208,757	2,282,037
TOTAL EXPENDITURE	248,025,170	310,185,942	334,236,846	217,484,017	443,699,038	400,541,332

2023-2024 CAPITAL BUDGET AND 2023-2028 CAPITAL FACILITIES PLAN

Capital Summary by Department

Department or Division	2023 Proposed	2024 Proposed	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
Fire	147,000	-	-	-	-	-
Information Tech. (ITSD)	2,212,603	1,571,315	750,000	750,000	350,000	350,000
Parks & Recreation	17,900,000	14,049,300	14,780,000	3,590,000	2,600,000	9,650,000
Police	508,000	200,000	-	-	-	-
PW Facilities	15,950,000	9,650,000	12,400,000	400,000	400,000	400,000
PW Natural Resources	341,029	3,110,650	7,021,659	4,393,482	-	-
PW Remediation	3,070,000	2,275,000	-	-	-	-
PW Transportation	28,717,000	8,882,000	8,200,000	8,500,000	11,500,000	15,500,000
PW Watershed Acquisition	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
PW Water & Sewer	23,540,000	31,707,000	102,000,000	42,000,000	2,000,000	2,000,000
Grants & Other Revenue Sources	22,783,039	7,356,067	3,504,247	580,445	-	-
Total	121,168,671	81,801,332	151,655,906	63,213,927	19,850,000	30,900,000

Capital Summary by Fund

Fund	2023 Proposed	2024 Proposed	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
001 - General Fund	3,225,000	7,100,000	-	-	-	-
111 - Street	12,862,000	4,400,000	4,150,000	5,500,000	8,500,000	12,500,000
136 - Environmental Remediation	3,070,000	2,275,000	8,000,000	-	-	-
141 - 1st 1/4% REET	5,635,000	2,885,000	4,475,000	475,000	400,000	400,000
142 - 2nd 1/4% REET	6,500,000	3,010,000	385,000	385,000	250,000	250,000
160 - Public Safety Dispatch	655,000	200,000	-	-	-	-
161 - Transportation Fund	15,790,000	4,982,000	4,050,000	3,000,000	3,000,000	3,000,000
173 - Greenways III	6,430,000	7,375,000	4,390,000	700,000	250,000	2,250,000
177 - Park Impact	7,900,000	3,079,300	1,680,000	2,180,000	600,000	5,650,000
410 - Water Fund	4,141,667	2,077,000	-	-	-	-
411 - Watershed Fund	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
420 - Wastewater Fund	18,106,667	29,370,000	102,000,000	42,000,000	2,000,000	2,000,000
430 - Storm Surface Water Utility	1,232,696	3,230,650	7,021,659	4,393,482	-	-
460 - Golf Course	250,000	250,000	250,000	250,000	1,500,000	1,500,000
510 - Fleet Administration	2,500,000	-	-	-	-	-
530 - Facilities Administration	2,450,000	-	8,000,000	-	-	-
542 - Computer Infrastructure Replacement	1,637,603	1,211,315	750,000	750,000	350,000	350,000
Grants & Other Revenue Sources	22,783,039	7,356,067	3,504,247	580,445	-	-
Total	121,168,671	81,801,332	151,655,906	63,213,927	19,850,000	30,900,000

Fire Department & Police Department (Dispatch)

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
BD224 - CAD Hardware Replacement	-	200,000	-	-	-	-
160 - Public Safety Dispatch	-	200,000	-	-	-	-
BD225 - WHATCOMM Dispatch Remodel	100,000	-	-	-	-	-
160 - Public Safety Dispatch	100,000	-	-	-	-	-
BF123 - Call Processing Equipment Replacement	147,000	-	-	-	-	-
160 - Public Safety Dispatch	147,000	-	-	-	-	-
BD123 - Call Processing Equipment Replacement	408,000	-	-	-	-	-
160 - Public Safety Dispatch	408,000	-	-	-	-	-
Grand Total	655,000	200,000	-	-	-	-

Information Technology Services Department

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
IT001 - Annual Network Infrastructure Replacement	432,603	601,315	350,000	350,000	350,000	350,000
542 - Computer Infrastructure Replacement	432,603	601,315	350,000	350,000	350,000	350,000
IT002 - Eden Replacement	1,000,000	-	-	-	-	-
410 - Water Fund	166,667	-	-	-	-	-
420 - Wastewater Fund	166,667	-	-	-	-	-
430 - Storm Surface Water Utility	166,667	-	-	-	-	-
542 - Computer Infrastructure Replacement	500,000	-	-	-	-	-
IT007 - Permitting System RFP Development	-	125,000	-	-	-	-
542 - Computer Infrastructure Replacement	-	125,000	-	-	-	-
IT008 - HRIS System RFP Development and Selection	-	125,000	-	-	-	-
542 - Computer Infrastructure Replacement	-	125,000	-	-	-	-
IT010 - High Priority Apps, Projects & Contingency	630,000	-	400,000	400,000	-	-
542 - Computer Infrastructure Replacement	630,000	-	400,000	400,000	-	-
IT006 - Conversion of City Utility GIS Data	150,000	720,000	-	-	-	-
410 - Water Fund	25,000	120,000	-	-	-	-
420 - Wastewater Fund	25,000	120,000	-	-	-	-
430 - Storm Surface Water Utility	25,000	120,000	-	-	-	-
542 - Computer Infrastructure Replacement	75,000	360,000	-	-	-	-
Grand Total	2,212,603	1,571,315	750,000	750,000	350,000	350,000

Parks and Recreation Department

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
P0022 - South State Street Manufactured Gas Plant - Clean Up	-	-	8,000,000	-	-	-
136 - Environmental Remediation	-	-	8,000,000	-	-	-
P0033 - Little Squalicum Park Restrooms	-	-	500,000	-	-	-
173 - Greenways III	-	-	500,000	-	-	-
P0067 - Cordata Community Park - Phase 2	4,400,000	-	-	-	-	-
177 - Park Impact	4,400,000	-	-	-	-	-
P0069 - Maplewood McLeod Park	195,000	1,500,000	-	-	-	-
142 - 2nd 1/4% REET	-	200,000	-	-	-	-
177 - Park Impact	195,000	1,300,000	-	-	-	-
P0073 - Bloedel Donovan Community Building	385,000	-	-	-	-	-
141 - 1st 1/4% REET	385,000	-	-	-	-	-
P0077 - Arroyo Park Bridges	560,000	-	-	-	-	-
173 - Greenways III	560,000	-	-	-	-	-
P0083 - Whatcom Falls Trestle Demolition	300,000	-	-	-	-	-
001 - General Fund	300,000	-	-	-	-	-
P0085 - Lorraine Ellis Playground	200,000	-	-	-	-	-
177 - Park Impact	200,000	-	-	-	-	-
P0088 - Boulevard Park Shoreline Improvement	500,000	1,000,000	-	-	-	-
173 - Greenways III	500,000	1,000,000	-	-	-	-
P0093 - Sunset Pond Loop Trail	1,500,000	500,000	-	-	-	-
173 - Greenways III	1,250,000	250,000	-	-	-	-
177 - Park Impact	250,000	250,000	-	-	-	-
P0100 - Bakerview Neighborhood Park Infrastructure Assessment	-	-	500,000	500,000	-	-
177 - Park Impact	-	-	500,000	500,000	-	-
P0101 - Bakerview Neighborhood Park Street Frontage and Creek Daylighting	-	2,000,000	-	-	-	-
142 - 2nd 1/4% REET	-	2,000,000	-	-	-	-
P0102 - Bay to Baker Meridian/Birchwood Roundabout	-	-	550,000	-	-	-
173 - Greenways III	-	-	550,000	-	-	-
P0103 - Bayview Cemetery Mausoleum Roof	100,000	-	-	-	-	-
001 - General Fund	100,000	-	-	-	-	-
P0104 - Bayview Cemetery Street Improvements	75,000	100,000	-	-	-	-
142 - 2nd 1/4% REET	75,000	100,000	-	-	-	-
P0105 - Bear Creek Open Space Parking & Wayfinding	-	160,000	-	-	-	-
173 - Greenways III	-	160,000	-	-	-	-
P0106 - Boulevard Park North Restroom Remodel	-	-	-	500,000	-	-
177 - Park Impact	-	-	-	500,000	-	-
P0107 - Broadway Park Improvements	-	150,000	-	-	-	-
142 - 2nd 1/4% REET	-	75,000	-	-	-	-
177 - Park Impact	-	75,000	-	-	-	-

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
P0108 - Community Garden Improvements	200,000	100,000	-	-	-	-
173 - Greenways III	200,000	100,000	-	-	-	-
P0109 - Civic Asset Preservation & Improvements	75,000	75,000	75,000	75,000	-	-
141 - 1st 1/4% REET	75,000	75,000	75,000	75,000	-	-
P0110 - Sportsplex Rehabilitation and Upgrades	3,500,000	-	-	-	-	-
141 - 1st 1/4% REET	1,750,000	-	-	-	-	-
177 - Park Impact	1,750,000	-	-	-	-	-
P0112 - Cornwall Memorial Park Sport Court Resurfacing	165,000	-	-	-	-	-
177 - Park Impact	165,000	-	-	-	-	-
P0113 - Fairhaven Park Sport Court Repair	-	165,000	-	-	-	-
173 - Greenways III	-	165,000	-	-	-	-
P0114 - Fairhaven Village Green Restroom	30,000	-	-	-	-	-
173 - Greenways III	30,000	-	-	-	-	-
P0115 - Fairhaven Pavilion & Picnic Shelter	-	-	30,000	30,000	-	-
177 - Park Impact	-	-	30,000	30,000	-	-
P0116 - Forestry Management	-	-	-	-	-	-
173 - Greenways III	-	-	-	-	-	-
P0117 - Golf Course Capital Maintenance Projects	250,000	250,000	250,000	250,000	1,500,000	1,500,000
460 - Golf Course	250,000	250,000	250,000	250,000	1,500,000	1,500,000
P0118 - Greenway Land Acquisition	2,500,000	2,500,000	3,000,000	-	-	-
173 - Greenways III	2,500,000	2,500,000	3,000,000	-	-	-
P0119 - Happy Valley Park Access Improvements + Park Amenities	-	-	-	500,000	-	-
173 - Greenways III	-	-	-	500,000	-	-
P0120 - Hundred Acre Wood - Phase 1	150,000	500,000	-	-	-	-
173 - Greenways III	150,000	500,000	-	-	-	-
P0121 - Julianna Park Phase 2	-	-	-	-	-	1,500,000
177 - Park Impact	-	-	-	-	-	1,500,000
P0123 - Maritime Heritage Park Fence Phase 2	150,000	100,000	-	-	-	-
001 - General Fund	150,000	100,000	-	-	-	-
P0125 - Neighborhood Park Acquisition	100,000	100,000	100,000	100,000	-	-
177 - Park Impact	100,000	100,000	100,000	100,000	-	-
P0126 - Neighborhood Park Improvements	200,000	200,000	200,000	200,000	-	-
177 - Park Impact	200,000	200,000	200,000	200,000	-	-
P0127 - North Galbraith Trailhead and Parking	-	-	-	350,000	-	-
177 - Park Impact	-	-	-	350,000	-	-
P0129 - The Pier at Little Squalicum Park	1,240,000	-	-	-	-	-
173 - Greenways III	1,240,000	-	-	-	-	-
P0130 - Playground Replacement	450,000	250,000	-	250,000	-	250,000
177 - Park Impact	450,000	250,000	-	250,000	-	250,000
P0132 - Roosevelt Park LED Light Upgrades	-	-	40,000	-	-	-
173 - Greenways III	-	-	40,000	-	-	-
P0133 - Samish Crest Trail Wayfinding	-	-	-	200,000	-	-
173 - Greenways III	-	-	-	200,000	-	-
P0134 - Squalicum Creek Park Shop Improvements	-	60,000	-	-	-	-
141 - 1st 1/4% REET	-	60,000	-	-	-	-
P0135 - Structures and Facilities Repairs	135,000	135,000	135,000	135,000	-	-
142 - 2nd 1/4% REET	135,000	135,000	135,000	135,000	-	-

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
P0138 - Van Wyck Park	-	-	-	-	200,000	1,500,000
177 - Park Impact	-	-	-	-	200,000	1,500,000
P0139 - Van Wyck Park Interim Uses	40,000	-	-	-	-	-
177 - Park Impact	40,000	-	-	-	-	-
P0140 - Bridge Structural Assessments	100,000	100,000	-	-	-	-
141 - 1st 1/4% REET	100,000	100,000	-	-	-	-
P0142 - Woodstock Improvements	-	-	500,000	-	-	-
177 - Park Impact	-	-	500,000	-	-	-
WF183 - Cornwall Beach Park	-	2,550,000	-	-	500,000	4,500,000
142 - 2nd 1/4% REET	-	250,000	-	-	-	-
173 - Greenways III	-	2,300,000	-	-	250,000	2,250,000
177 - Park Impact	-	-	-	-	250,000	2,250,000
WF184 - Waypoint Park Phase 2	-	754,300	-	-	-	-
177 - Park Impact	-	754,300	-	-	-	-
P0122 - King/Queen Mountain Trailhead + Trail Improvement	-	-	300,000	-	-	-
173 - Greenways III	-	-	300,000	-	-	-
P0124 - Maritime Heritage Park Boardwalk Rehab & Trail Decommissioning	-	400,000	-	-	-	-
173 - Greenways III	-	400,000	-	-	-	-
P0128 - Pavement & Curbing Repairs	250,000	250,000	250,000	250,000	250,000	250,000
142 - 2nd 1/4% REET	250,000	250,000	250,000	250,000	250,000	250,000
P0131 - Playground Repairs	150,000	150,000	150,000	150,000	150,000	150,000
177 - Park Impact	150,000	150,000	150,000	150,000	150,000	150,000
P0136 - Sunset Pond Park Amenities	-	-	200,000	100,000	-	-
177 - Park Impact	-	-	200,000	100,000	-	-
Grand Total	17,900,000	14,049,300	14,780,000	3,590,000	2,600,000	9,650,000

Public Works – Facilities

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
EF0A1 - Emerging Projects - Facilities	400,000	400,000	400,000	400,000	400,000	400,000
141 - 1st 1/4% REET	400,000	400,000	400,000	400,000	400,000	400,000
EF147 - BPL Freight Elevator Modernization	-	-	-	-	-	-
141 - 1st 1/4% REET	-	-	-	-	-	-
EF148 - Federal Building Chiller	200,000	-	-	-	-	-
141 - 1st 1/4% REET	200,000	-	-	-	-	-
EF153 - BPD Building Envelope	-	2,000,000	-	-	-	-
141 - 1st 1/4% REET	-	2,000,000	-	-	-	-
EF158 - City Hall Boilers	-	-	1,500,000	-	-	-
141 - 1st 1/4% REET	-	-	1,500,000	-	-	-
EF162 - Old City Hall Envelope	1,000,000	-	-	-	-	-
001 - General Fund	1,000,000	-	-	-	-	-
EF171 - Woburn Operations Site	7,000,000	-	-	-	-	-
111 - Street	3,500,000	-	-	-	-	-
141 - 1st 1/4% REET	2,000,000	-	-	-	-	-
142 - 2nd 1/4% REET	1,500,000	-	-	-	-	-
EF173 - Fire St 2 Reroof and Solarization	550,000	-	-	-	-	-
141 - 1st 1/4% REET	550,000	-	-	-	-	-
EF176 - Council Chambers LED upgrade	100,000	-	-	-	-	-
001 - General Fund	100,000	-	-	-	-	-
EF177 - City Hall Basement Remodel	-	250,000	2,500,000	-	-	-
141 - 1st 1/4% REET	-	250,000	2,500,000	-	-	-
EF161 - Warehouse Roof and Solar Panels	850,000	-	-	-	-	-
530 - Facilities Administration	850,000	-	-	-	-	-
EF163 - Lightcatcher HVAC Recommissioning	75,000	-	-	-	-	-
001 - General Fund	75,000	-	-	-	-	-
EF164 - Fuel Island Roof	2,500,000	-	-	-	-	-
510 - Fleet Administration	2,500,000	-	-	-	-	-
EF174 - Fire Station 5 Reroof	175,000	-	-	-	-	-
141 - 1st 1/4% REET	175,000	-	-	-	-	-
EF175 - Central Library Renovation Phase 2	1,500,000	7,000,000	-	-	-	-
001 - General Fund	1,500,000	7,000,000	-	-	-	-
EF178 - Pacific Street Admin Building Remodel/Expansion	1,600,000	-	8,000,000	-	-	-
530 - Facilities Administration	1,600,000	-	8,000,000	-	-	-
Grand Total	15,950,000	9,650,000	12,400,000	400,000	400,000	400,000

Public Works – Natural Resources

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
EN056 - Padden Creek Fish Passage Projects						
12th St, 14th St and 30th St	1,243,989	6,355,959	-	-	-	-
430 - Storm Surface Water Utility	1,243,989	6,355,959	-	-	-	-
EV171 - Donald Ave Water Quality Facility						
Retrofit	248,929	622,024	-	-	-	-
430 - Storm Surface Water Utility	248,929	622,024	-	-	-	-
EN058 - Padden Creek 24th St to 30th St						
Restoration Phase 2	130,130	369,870	-	-	-	-
430 - Storm Surface Water Utility	130,130	369,870	-	-	-	-
EN059 - Squalicum Creek at Baker Creek Fish						
Passage Improvement	-	675,000	4,186,910	-	-	-
430 - Storm Surface Water Utility	-	675,000	4,186,910	-	-	-
EN060 - Squalicum Waterway / Roeder Ave						
Fish Passage Improvement	-	1,100,000	2,500,000	4,200,000	-	-
430 - Storm Surface Water Utility	-	1,100,000	2,500,000	4,200,000	-	-
EV173 - Water Quality for Little Squalicum						
Creek 1 of 4	269,020	645,393	-	-	-	-
430 - Storm Surface Water Utility	269,020	645,393	-	-	-	-
EV176 - Connecticut/Alabama/Academy						
Vault Retrofits	-	171,377	565,069	-	-	-
430 - Storm Surface Water Utility	-	171,377	565,069	-	-	-
EV177 - Water Quality for Little Squalicum						
Creek 2 of 4	-	452,094	773,927	773,927	-	-
430 - Storm Surface Water Utility	-	452,094	773,927	773,927	-	-
Grand Total	1,892,068	10,391,717	8,025,906	4,973,927	-	-

Public Works - Remediation

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

Public Works – Transportation

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
ER017 - Rainier Street Bridge Over Chuckanut	100,000	1,000,000	1,000,000	3,000,000	-	-
111 - Street	100,000	1,000,000	1,000,000	3,000,000	-	-
ES0A1 - Pavement Resurfacing Annual	5,457,000	5,682,000	5,500,000	5,500,000	5,500,000	5,500,000
111 - Street	2,000,000	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000
161 - Transportation Fund	3,457,000	3,682,000	3,000,000	3,000,000	3,000,000	3,000,000
ES473 - James Bakerview Intersection	4,084,000	-	-	-	-	-
111 - Street	4,084,000	-	-	-	-	-
ES537 - Telegraph Multimodal	6,500,000	500,000	-	-	-	-
111 - Street	3,500,000	250,000	-	-	-	-
161 - Transportation Fund	3,000,000	250,000	-	-	-	-
ES560 - Parkview Safe Routes to Schools	2,370,000	-	-	-	-	-
161 - Transportation Fund	2,370,000	-	-	-	-	-
ES562 - Old Town Redevelopment	4,000,000	-	-	-	-	-
142 - 2nd 1/4% REET	4,000,000	-	-	-	-	-
ES563 - Eldridge Non-Motorized	250,000	-	-	-	-	-
111 - Street	100,000	-	-	-	-	-
161 - Transportation Fund	150,000	-	-	-	-	-
ET034 - Lincoln Maple Signal	650,000	-	-	-	-	-
111 - Street	650,000	-	-	-	-	-
ER015 - James Street Bridge Replacement	4,504,000	-	-	-	-	-
111 - Street	525,000	-	-	-	-	-
161 - Transportation Fund	3,979,000	-	-	-	-	-
ER016 - Meador Ave Bridge Replacement	4,504,000	-	-	-	-	-
111 - Street	525,000	-	-	-	-	-
161 - Transportation Fund	3,979,000	-	-	-	-	-
ES559 - Silver Beach-Samish-Roosevelt	3,125,000	-	-	-	-	-
111 - Street	1,125,000	-	-	-	-	-
161 - Transportation Fund	2,000,000	-	-	-	-	-
ES561 - W Illinois Multimodal Improvements	4,775,000	-	-	-	-	-
161 - Transportation Fund	4,600,000	-	-	-	-	-
410 - Water Fund	175,000	-	-	-	-	-
ES564 - Meridian/Birchwood Intersection	3,175,000	425,000	2,850,000	-	6,000,000	-
111 - Street	2,875,000	175,000	2,600,000	-	6,000,000	-
161 - Transportation Fund	300,000	250,000	250,000	-	-	-
ES565 - James Street Multimodal Safety	1,350,000	1,350,000	1,350,000	-	-	10,000,000
111 - Street	550,000	550,000	550,000	-	-	10,000,000
161 - Transportation Fund	800,000	800,000	800,000	-	-	-
EW239 - Russell/Irving Water Main	1,775,000	-	-	-	-	-
111 - Street	500,000	-	-	-	-	-
410 - Water Fund	1,275,000	-	-	-	-	-
WF022 - F Street Crossing Safety	3,330,000	-	-	-	-	-
142 - 2nd 1/4% REET	3,230,000	-	-	-	-	-
161 - Transportation Fund	100,000	-	-	-	-	-
Grand Total	49,949,000	8,957,000	10,700,000	8,500,000	11,500,000	15,500,000

Public Works – Watershed Acquisition

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
WS0A1 - Watershed Acquisitions Annual	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
411 - Watershed Fund	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Grand Total	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Public Works – Water & Sewer Utilities

	Proposed 2023	Proposed 2024	Estimated 2025	Estimated 2026	Estimated 2027	Estimated 2028
EU0A1 - Annual Sewer System Improvements	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
420 - Wastewater Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
EU180 - Roeder Lift Station	1,750,000	1,250,000	-	-	-	-
111 - Street	500,000	500,000	-	-	-	-
410 - Water Fund	500,000	-	-	-	-	-
420 - Wastewater Fund	750,000	750,000	-	-	-	-
EU183 - Horton/Bakerview Lift Stations	725,000	-	-	-	-	-
161 - Transportation Fund	125,000	-	-	-	-	-
420 - Wastewater Fund	600,000	-	-	-	-	-
EU184 - Meridian Sewer I-5 to Kellogg	7,865,000	-	-	-	-	-
420 - Wastewater Fund	7,865,000	-	-	-	-	-
EU189 - Post Point Resource Recovery Project	5,000,000	26,000,000	100,000,000	40,000,000	-	-
420 - Wastewater Fund	5,000,000	26,000,000	100,000,000	40,000,000	-	-
EU193 - Tremont Lift Station	-	500,000	-	-	-	-
420 - Wastewater Fund	-	500,000	-	-	-	-
EW0A1 - Annual Water System Improvements	-	1,957,000	-	-	-	-
410 - Water Fund	-	1,957,000	-	-	-	-
EW238 - Valencia Water Main	4,700,000	-	-	-	-	-
161 - Transportation Fund	1,300,000	-	-	-	-	-
410 - Water Fund	2,000,000	-	-	-	-	-
420 - Wastewater Fund	700,000	-	-	-	-	-
430 - Storm Surface Water Utility	700,000	-	-	-	-	-
EU190 - Woburn/Yew/Electric Sewer Main	1,500,000	-	-	-	-	-
111 - Street	500,000	-	-	-	-	-
420 - Wastewater Fund	1,000,000	-	-	-	-	-
Grand Total	23,540,000	31,707,000	102,000,000	42,000,000	2,000,000	2,000,000

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BUDGETED POSITIONS - PUBLIC SAFETY

Police Department

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

Fire Department

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
FIRE DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	Local 1937
Administrative Secretary	1.0	1.0	1.0	Local 1937
Assistant Fire Chief	2.0	2.0	2.0	Non-Union
Battalion Chiefs	4.0	5.0	5.0	IAFF 106S
Captains	42.0	43.0	43.0	IAFF 106
Division Chiefs (including Fire Marshall)	3.0	3.0	3.0	IAFF 106S
Emergency Manager	1.0	1.0	1.0	Non-Union
Emergency Mgmt Plans Coordinator	1.0	1.0	1.0	Teamster 231
Fire Administrative Manager	1.0	1.0	1.0	Teamster 231
Fire Chief	1.0	1.0	1.0	Non-Union
Fire Inspectors	3.0	3.0	3.0	IAFF 106
Fire Systems Analyst	1.0	1.0	1.0	Teamster 231
Fire/EMS Dispatch Supervisor	2.0	2.0	2.0	AFSCME 114F
FIRE/EMS Dispatcher, Dispatcher In Trng	14.0	14.0	14.0	AFSCME 114F
Firefighters, FF/Paramedics	121.0	121.0	137.0	IAFF 106
Medical Services Officer	1.0	1.0	1.0	IAFF 106S
Office Assistant 2	1.0	1.0	1.0	Local 1937
Permit Technician	1.0	1.0	1.0	Local 1937
Secretary 3	1.0	1.0	1.0	Local 1937
Logistics Coordinator	0.0	1.0	1.0	Local 1937
Subtotal Regular Benefited Employees	202.0	205.0	221.0	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL FIRE DEPARTMENT	202.4	205.4	221.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
EMS Dispatch Group	16.0	16.0	16.0	AFSCME 114F
Fire Staff Officers Group	8.0	9.0	9.0	IAFF 106S
Fire Uniformed Employee Group	166.0	167.0	183.0	IAFF 106
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Non-Uniformed Employee Group	5.0	6.0	6.0	Local 1937
Supervisor/Professional Employee Group	3.0	3.0	3.0	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	Temporary

Municipal Court

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

BUDGETED POSITIONS - PLANNING AND COMMUNITY DEVELOPMENT

Planning and Community Development Department

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
PLANNING AND COMMUNITY DEVELOPMENT				
Administrative Secretary	1.0	1.0	1.0	Local 1937
Assist Director Planning & Comm Dev	1.0	1.0	1.0	Non-Union
Building Inspector 1, 2	4.0	4.0	4.0	Local 1937
Building Official	1.0	1.0	1.0	Teamster 231
Business Systems Analyst	1.0	1.0	1.0	Teamster 231
Combination Inspector	2.0	2.0	2.0	Local 1937
Community & Economic Devel Manager	1.0	1.0	1.0	Non-Union
Contract Accounting Specialist	1.0	1.0	1.0	Local 1937
Contract Specialist	1.0	1.0	1.0	Local 1937
Devel Specialist 2-Housing & Homelessness	1.0	1.0	1.0	Teamster 231
Development Specialist 2	1.6	1.6	1.6	Teamster 231
Housing & Services Program Manager	1.0	1.0	1.0	Teamster 231
Housing Program Specialist	1.0	1.0	1.0	Teamster 231
Housing Rehab Specialist	1.0	1.0	1.0	Local 1937
Office Assistant 2	3.0	3.0	3.0	Local 1937
Office Assistant 3	1.0	1.0	1.0	Local 1937
Permit Center Supervisor	1.0	1.0	1.0	Teamster 231
Permit Technician	3.0	3.0	3.0	Local 1937
Planner 1, 2	10.0	11.0	11.0	Teamster 231
Planning & Comm Dev Director	1.0	1.0	1.0	Non-Union
Planning Code Compliance Officer	1.0	1.0	1.0	Teamster 231
Planning Development Services Manager	1.0	1.0	1.0	Non-Union
Planning Senior GIS Analyst	2.0	2.0	2.0	Teamster 231
Plans Examiner	3.0	3.0	3.0	Local 1937
Program Administration Specialist	1.0	1.0	1.0	Teamster 231
Communications & Outreach Coordinator	1.0	1.0	1.0	Teamster 231
Senior Permits Reviewer	0.0	1.0	1.0	Local 1937
Senior Planner	4.0	4.0	4.0	Teamster 231
Subtotal Regular Benefited Employees	50.6	52.6	52.6	
Regular Non-Benefited/Temporary Labor	0.8	0.8	0.8	Temporary
TOTAL PLANNING DEPARTMENT	51.4	53.4	53.4	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Non-Uniformed Employee Group	20.0	21.0	21.0	Local 1937
Supervisor/Professional Employee Group	26.6	27.6	27.6	Teamster 231
Temporary Labor Employee Group	0.8	0.8	0.8	Temporary

Hearing Examiner

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

BUDGETED POSITIONS - RECREATION AND CULTURE

Parks and Recreation Department

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

Library

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
LIBRARY				
Deputy Library Director	1.0	1.0	1.0	Non-Union
Education Programs & Activities Coordinator	1.0	1.0	1.0	Local 1937
Head of Community Relations-Library	1.0	1.0	1.0	Non-Union
Head of Public Services	1.0	1.0	1.0	Teamster 231
Head of Operations	0.0	1.0	1.0	Teamster 231
Librarian 1	2.0	2.0	2.0	AFSCME 114L
Librarian 2	6.0	6.0	6.0	AFSCME 114L
Librarian 3	1.0	1.0	1.0	AFSCME 114L
Library Administrative Assistant	1.0	1.0	1.0	Non-Union
Library Assistant	5.0	8.8	11.3	Local 1937
Library Clerk	9.5	11.0	11.0	Local 1937
Library Director	1.0	1.0	1.0	Non-Union
Library Specialist 1	4.0	5.0	5.0	Local 1937
Library Specialist 2	2.0	2.0	2.0	Local 1937
Library Specialist 3	1.0	1.0	1.0	Local 1937
Library Supervisor of Materials & Distrib	1.0	1.0	1.0	Teamster 231
Library Supervisor of Public Services	1.0	1.0	1.0	Teamster 231
Security & Information Attendant	2.0	2.0	2.0	Local 1937
Subtotal Regular Benefited Employees	40.5	47.8	50.3	
Regular Non-Benefited/Temporary Labor	13.8	7.4	7.4	Temporary
TOTAL LIBRARY	54.3	55.1	57.6	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union
Non-Uniformed Employee Group	24.5	30.8	33.3	Local 1937
Professional Librarians Employee Group	9.0	9.0	9.0	AFSCME 114L
Supervisor/Professional Employee Group	3.0	4.0	4.0	Teamster 231
Temporary Labor Employee Group	13.8	7.4	7.4	Temporary

Museum

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
MUSEUM				
Exhibits Assistant	1.0	1.0	1.0	Local 1937
Museum Director	1.0	1.0	1.0	Non-Union
Museum Technician	1.0	1.0	1.0	Local 1937
Museum Visitor Services Attendant	1.4	1.4	1.4	Local 1937
TOTAL MUSEUM	4.4	4.4	4.4	
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>				
<i>Non-Represented Employee Group</i>	1.0	1.0	1.0	Non-Union
<i>Non-Uniformed Employee Group</i>	3.4	3.4	3.4	Local 1937

BUDGETED POSITIONS - GENERAL GOVERNMENT

Human Resources Department

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
HUMAN RESOURCES DEPARTMENT				
Benefit Specialist - Hlth, Wel & Lv Program	1.0	1.0	1.0	Non-Union
Benefit Specialist - Leave and Safety Progra	1.0	1.0	1.0	Non-Union
Benefits Manager	1.0	1.0	1.0	Non-Union
HR Generalist-Class & Comp	1.0	2.0	2.0	Non-Union
HR Generalist-Select & Recruit	3.0	3.0	3.0	Non-Union
Human Resources Analyst	4.0	4.0	4.0	Non-Union
Human Resources Director	1.0	1.0	1.0	Non-Union
Human Resources Office Assistant	1.0	1.0	1.0	Non-Union
Human Resources Senior Analyst-HRIS	1.0	1.0	1.0	Non-Union
Human Resources Services Manager	2.0	2.0	2.0	Non-Union
Payroll Manager	1.0	1.0	1.0	Non-Union
Payroll Assistant	1.0	1.0	1.0	Non-Union
Payroll Lead	1.0	1.0	1.0	Non-Union
Payroll Technician	0.8	0.8	0.8	Non-Union
Wellness and Safety Specialist	1.0	1.0	1.0	Non-Union
Subtotal Regular Benefited Employees	20.8	21.8	21.8	
Regular Non-Benefited/Temporary Labor	0.8	0.8	0.8	Temporary
TOTAL HUMAN RESOURCES DEPT.	21.6	22.6	22.6	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	20.8	21.8	21.8	Non-Union
<i>Temporary Labor Employee Group</i>	0.8	0.8	0.8	Temporary

Information Technology Services Department

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
INFORMATION TECHNOLOGY SERVICES DEPARTMENT				
Accounting Technician	1.0	1.0	1.0	Local 1937
Applications Manager	1.0	1.0	1.0	Non-Union
Chief Information Security Officer	0.0	1.0	1.0	Non-Union
GIS Project & Services Administrator	1.0	1.0	1.0	Teamster 231
Info Tech Services Director	1.0	1.0	1.0	Non-Union
IT Senior GIS Analyst	2.0	2.0	2.0	Teamster 231
Network Analyst	1.0	1.0	1.0	Teamster 231
Network Operations Manager	1.0	1.0	1.0	Non-Union
Network Telecommunications Analyst	2.0	2.0	2.0	Teamster 231
Office Assistant 3	1.0	1.0	1.0	Local 1937
Senior Applications Development Analyst	1.0	1.0	1.0	Teamster 231
Senior Information Security Analyst	1.0	1.0	1.0	Teamster 231
Senior Project Manager/Database Admin	1.0	1.0	2.0	Teamster 231
Systems Process Analyst	5.0	6.0	6.0	Teamster 231
Technical and Applications Support Specialist	2.0	2.0	2.0	Local 1937
Technical Services Manager	1.0	1.0	1.0	Teamster 231
Technical Support and Training Specialist	4.8	4.6	4.6	Local 1937
Technical Systems Administrator	1.0	2.0	2.0	Teamster 231
TV Production Assistant	0.8	0.8	0.8	Local 1937
TV Station Coordinator	1.0	1.0	1.0	Teamster 231
Web Systems Analyst	1.0	1.0	1.0	Teamster 231
Subtotal Regular Benefited Employees	30.6	33.4	34.4	
Regular Non-Benefited/Temporary Labor	0.4	0.4	0.4	Temporary
TOTAL INFO. TECH. SERVICES DEPT.	31.0	33.8	34.8	
STAFFING SUMMARY BY BARGAINING UNIT:				
Non-Represented Employee Group	3.0	4.0	4.0	Non-Union
Non-Uniformed Employee Group	9.6	9.4	9.4	Local 1937
Supervisor/Professional Employee Group	18.0	20.0	21.0	Teamster 231
Temporary Labor Employee Group	0.4	0.4	0.4	Temporary

Finance Department

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
FINANCE DEPARTMENT				
Accountant 2	1.0	1.0	1.0	Teamster 231
Accountant 3	2.0	2.0	2.0	Teamster 231
Accounting Manager	1.0	1.0	1.0	Non-Union
Accounting Assistant 1	1.0	1.0	1.0	Local 1937
Accounting Assistant 2	6.0	6.0	6.0	Local 1937
Accounting Technician	5.0	5.0	5.0	Local 1937
Budget & Finance Analyst	1.0	1.0	1.0	Non-Union
Contract Specialist	0.0	2.0	2.0	Local 1937
Deputy City Clerk	1.0	1.0	1.0	Non-Union
Deputy Finance Director	1.0	1.0	1.0	Non-Union
Finance Business Systems Analyst	1.0	1.0	1.0	Teamster 231
Finance Director	1.0	1.0	1.0	Non-Union
Financial Systems Manager	1.0	1.0	1.0	Non-Union
Lead Buyer	0.0	1.0	1.0	Local 1937
Office Assistant 2	1.0	1.0	1.0	Local 1937
Purchasing Manager	0.0	1.0	1.0	Teamster 231
Records Management Coordinator	1.0	1.0	1.0	Local 1937
Revenue Coordinator	1.0	1.0	1.0	Teamster 231
TOTAL FINANCE DEPARTMENT	25.0	29.0	29.0	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	6.0	6.0	6.0	Non-Union
<i>Non-Uniformed Employee Group</i>	14.0	17.0	17.0	Local 1937
<i>Supervisor/Professional Employee Group</i>	5.0	6.0	6.0	Teamster 231

Legal Department

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

Executive Department - Mayor's Office

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

Legislative Department - Council Office

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

BUDGETED POSITIONS - PUBLIC WORKS

Public Works Department

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
<u>PUBLIC WORKS</u>				
Accounting Assistant 2	1.0	1.0	1.0	Local 1937
Accounting Technician	4.0	4.0	4.0	Local 1937
ADA Coordinator	1.0	1.0	1.0	Teamster 231
Administrative Secretary	3.0	3.0	3.0	Local 1937
Aquatic Invasive Species Coordinator	1.0	1.0	1.0	Teamster 231
Asset Manager	1.0	1.0	1.0	Non-Union
Assistant Director	3.0	4.0	4.0	Non-Union
Associate Engineering Technician	3.0	4.0	4.0	Local 1937
Buyer	2.0	2.0	2.0	Local 1937
Chief Operator Wastewater	1.0	1.0	1.0	Teamster 231
Chief Operator Water	1.0	1.0	1.0	Teamster 231
Cleanup Coordinator 1	1.0	1.0	1.0	Teamster 231
Cleanup Coordinator 2	1.0	1.0	1.0	Teamster 231
Climate Energy Manager	1.0	0.0	0.0	Teamster 231
Communications & Electronics Manager	1.0	1.0	1.0	Teamster 231
Communications & Outreach Manager	1.0	1.0	1.0	Teamster 231
Communications Electronics Specialist	3.0	4.0	4.0	Local 1937
Construction Manager	1.0	1.0	1.0	Teamster 231
Contract Specialist	2.0	0.0	0.0	Local 1937
Custodial Maintenance Lead	2.0	2.0	2.0	Local 1937
Custodial Maintenance Supervisor	1.0	1.0	1.0	Teamster 231
Custodial Maintenance Worker 1	14.4	16.4	16.4	Local 1937
Education Programs & Activities Coordinator	3.5	3.5	3.5	Local 1937
Engineering Assistant	1.0	1.0	1.0	Local 1937
Engineering Technician	4.0	4.0	4.0	Local 1937
Environmental Coordinator	1.0	1.0	1.0	Teamster 231
Environmental Mitigation Coordinator	1.0	1.0	1.0	Teamster 231
Facilities Maintenance Technician	1.0	2.0	2.0	Local 1937
Facilities Maintenance Worker 1, 2, 3	7.0	7.0	7.0	Local 1937
Facilities Manager	1.0	1.0	1.0	Teamster 231
Facilities Project Manager	1.0	2.0	2.0	Teamster 231
Fleet Manager	1.0	1.0	1.0	Teamster 231
Fleet Mechanic 3, 4, 5	7.0	7.0	7.0	Local 1937
Fleet Services Specialist	2.0	2.0	2.0	Local 1937
GIS Technician, Senior	2.0	2.0	2.0	Local 1937
Habitat & Restoration Manager	1.0	1.0	1.0	Teamster 231
Incinerator Operator 1	2.0	2.0	2.0	Local 1937
Laboratory Technician	4.0	4.0	4.0	Local 1937

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
<u>PUBLIC WORKS (Continued)</u>				
Lead Aquatic Invasive Species Prev Prog Staff	1.5	1.5	1.5	Local 1937
Lead Buyer	1.0	0.0	0.0	Local 1937
Maintenance Instrumentation-SCADA Technicia	1.0	1.0	1.0	Local 1937
Maintenance Specialist	4.0	4.0	4.0	Local 1937
Maintenance Supervisor Plants	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Stormwater	2.0	2.0	2.0	Teamster 231
Maintenance Supervisor Streets	1.0	2.0	2.0	Teamster 231
Maintenance Supervisor Wastewater	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Water Facilities	1.0	1.0	1.0	Teamster 231
Maintenance Supervisor Water Standards	1.0	1.0	1.0	Teamster 231
Natural Resources Policy Manager	1.0	1.0	1.0	Non-Union
Natural Resources Program Tech 1, 2, 3	4.0	4.0	4.0	Local 1937
Neighborhood Code Compliance Officer	1.0	1.0	1.0	Local 1937
NPDES Coordinator	1.0	1.0	1.0	Teamster 231
Office Assistant 2	2.0	2.0	2.0	Local 1937
Office Assistant 3	1.0	1.0	1.0	Local 1937
Operations Data Assistant	1.0	1.0	1.0	Local 1937
Plant Operator IT, 1, 2, 3, 4	16.0	18.0	20.0	Local 1937
Plants Maintenance Technician IT, 1, 2, 3	11.0	12.0	12.0	Local 1937
Program Assistant	1.0	1.0	1.0	Local 1937
Project Accounting Coordinator	1.0	2.0	2.0	Teamster 231
Project Engineer Capital	5.0	8.0	10.0	Teamster 231
Project Engineer Development	4.0	5.0	5.0	Teamster 231
Project Records Coordinator	1.0	1.0	1.0	Local 1937
Property Acquisition Specialist	1.0	1.0	1.0	Local 1937
Public Works Administrative Supervisor	1.0	1.0	1.0	Teamster 231
Public Works Depart Systems Analyst	3.0	3.0	3.0	Teamster 231
Public Works Development Manager	1.0	1.0	1.0	Non-Union
Public Works Director	1.0	1.0	1.0	Non-Union
Purchasing Manager	1.0	0.0	0.0	Teamster 231
Communications & Outreach Coordinator	1.0	2.0	2.0	Teamster 231
PW Financial Services Manager	1.0	1.0	1.0	Teamster 231
Real Property Manager	1.0	1.0	1.0	Teamster 231
Safety Specialist	1.0	1.0	1.0	Local 1937
Sanitation and Solid Waste Manager	1.0	1.0	1.0	Teamster 231
Sanitation Technician 1, 2	2.0	2.0	2.0	Local 1937
Senior Construction Inspector	5.0	7.0	9.0	Local 1937

DEPARTMENT	Revised	Proposed		Employee Group
	2022	2023	2024	
<u>PUBLIC WORKS (Continued)</u>				
Senior Permits Reviewer	3.0	3.0	3.0	Local 1937
Senior Surface Water Technician	1.0	1.0	1.0	Local 1937
Senior Surveyor	1.0	1.0	1.0	Local 1937
Service Representative 1, 2	3.0	3.0	3.0	Local 1937
Superintendent of Maintenance	1.0	1.0	1.0	Non-Union
Superintendent of Plants	1.0	1.0	1.0	Non-Union
Superintendent Traf, Comm, Fac & Fleet	1.0	3.0	3.0	Non-Union
Surface & Stormwater Utility Manager	1.0	1.0	1.0	Teamster 231
Survey Services Coordinator	1.0	1.0	1.0	Teamster 231
Technical Supervisor Water Quality	1.0	1.0	1.0	Teamster 231
Traffic Operations Engineer	1.0	1.0	1.0	Teamster 231
Traffic Signal Technician 1, 2, 3	4.0	4.0	4.0	Local 1937
Traffic Worker 1, 2, 3, 4	7.0	7.0	7.0	Local 1937
Transportation Planner	1.0	1.0	1.0	Teamster 231
Utility Operations Engineer	1.0	1.0	1.0	Teamster 231
Utility Worker 1, 2, 3, 4, 5	56.0	58.0	58.0	Local 1937
Warehouse Worker	3.0	3.0	3.0	Local 1937
Water Quality Specialist	2.0	2.0	2.0	Teamster 231
Subtotal Regular Benefited Employees	262.4	280.4	286.4	
Regular Non-Benefited/Temporary Labor	22.2	22.2	22.2	Temporary
TOTAL PUBLIC WORKS	284.6	302.6	308.6	
STAFFING SUMMARY BY BARGAINING UNIT:				
<i>Non-Represented Employee Group</i>	10.0	13.0	13.0	Non-Union
<i>Non-Uniformed Employee Group</i>	200.4	209.4	213.4	Local 1937
<i>Supervisor/Professional Employee Group</i>	52.0	58.0	60.0	Teamster 231
<i>Temporary Labor Employee Group</i>	22.2	22.2	22.2	Temporary