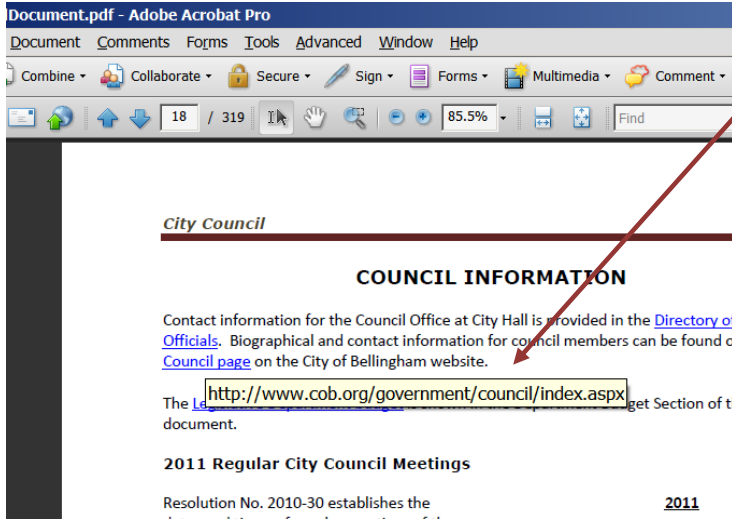


Navigation Tips

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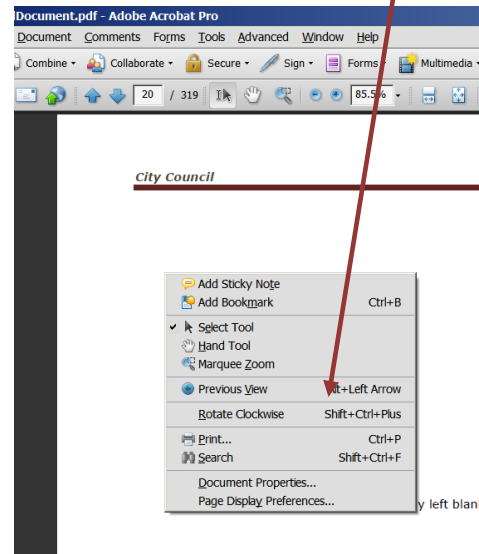
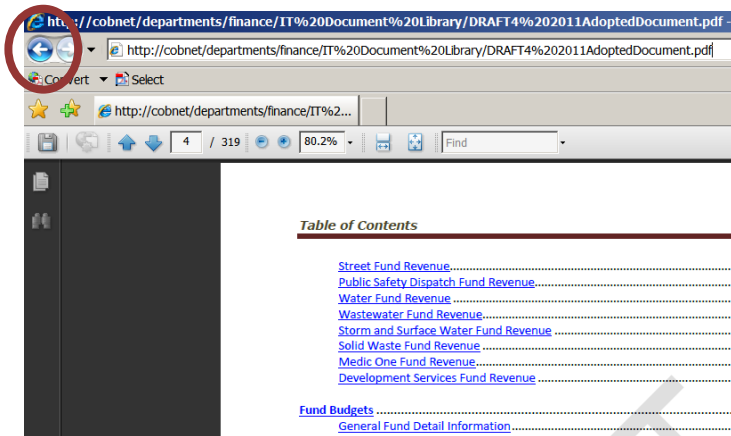
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- **Some are external** – open another web page.



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2014 Preliminary Budget

City of Bellingham, Washington

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MAYOR'S OFFICE
Kelli Linville, 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 Kelli Linville
DATE: September 30, 2013
RE: Revised 2014 Budget

Overview

Last fall, Council adopted a 2013 Budget and a recommended 2014 spending plan as part of the process toward adopting a biennial budget. Further, Council provided direction to balance our City General Fund budget, having no more than a \$400,000 deficit in 2013 and a zero deficit in 2014. While my proposed 2013 budget and 2014 spending plan achieved these targets, additions to the 2013 budget resulted in a budget deficit of nearly \$2 million.

The adjustments I am proposing to the 2014 spending plan meet Council's zero deficit goal and make strategic additions in Public Safety, Information Technology, and Planning and Community Development. Previous Council actions articulate funding Public Safety first and making necessary capital investments and improvements ahead of implementing new programs, and I propose to meet that goal as well.

During budget discussions with staff, I modified the adopted 2014 budget framework to better reflect the needed and necessary investments in public safety and capital facilities. We have also worked hard to balance our General Fund expenses and revenues, while retaining General Fund reserves above the adopted 12% reserve guideline as well as making one-time capital investments. As the economy continues to show signs of improvement, I am confident that the investments I am proposing in staffing levels and facility improvements will better serve our community.

I would like to thank the Department Heads and staff for their efforts in balancing the 2014 budget framework. Their dedication and commitment is greatly appreciated.

2014 Highlights

The 2014 Budget adjustments I am proposing:

- Increases public safety personnel in the Police Department
- Maintains City-wide priorities and work plans for 2014
- Provides funding to implement the Capital Facilities Plan
- Includes one-time General Fund reserve investments in capital facilities and technology
- Balances the 2014 General Fund Budget

Conclusion

Previous legislative action, the Council's Legacies and Strategic Commitments, Adopted Financial Guidelines, and recommendations of the Capital Facilities Task Force, continue to be guiding principles for my administration. These are reflected in the adjustments to the 2014 budget. I look forward to further discussion with staff, Council, and the community in the coming weeks.

Sincerely,



Mayor Kelli Linville

CITY OF BELLINGHAM LEGACIES AND STRATEGIC COMMITMENTS

City of Bellingham *Legacies* and Strategic Commitments

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

Clean, Safe Drinking Water

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

Healthy Environment

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

Vibrant Sustainable Economy

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

Sense of Place

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

Safe and Prepared Community

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

City of Bellingham *Legacies* and Strategic Commitments (continued)

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

Mobility & Connectivity Options

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

Access to Quality of Life Amenities

- Maintain & enhance publicly owned assets
- Foster arts, culture, and lifelong learning
- Provide recreation & enrichment opportunities for all ages & abilities
- Ensure convenient access to & availability of parks & trails Citywide

Quality, Responsive City Services

- Deliver efficient, effective, and accountable municipal services
- Use transparent processes & involve stakeholders in decisions
- Provide access to accurate information
- Recruit, retain, & support quality employees

Equity & Social Justice

- Provide access to problem-solving resources
- Support safe, affordable housing
- Increase living wage employment
- Support services for lower-income residents
- Cultivate respect & appreciation for diversity

General Financial Management Guidelines Summary

I. Purpose and Background:

The stewardship of public funds is one of the primary responsibilities given to elected officials of the City of Bellingham. Critical to managing these responsibilities are the establishment of financial policies that enable City officials to manage the City's financial resources in a prudent manner that meets its current obligations while planning for future financial needs. This document summarizes existing financial policies in place and establishes guidelines for fiscal management decisions. It is recognized that this document cannot encompass or anticipate all financial decisions and it is intended that these policies be applied broadly and yet be flexible to meet specific circumstances as they arise.

II. Financial Philosophy

It shall be the goal of the City to achieve a strong financial condition that provides the necessary financial resources to:

- Sustain essential services.
- Withstand local and regional economic impacts.
- Ensure the timely payment of all fiscal obligations.
- Provide resources adequate to pay for unanticipated emergencies.
- Meet all debt covenants.
- Maintain financial benchmarks.

III. Financial Management Priorities

The overarching principle for financial management at the City of Bellingham is to provide a sufficient financial base and the resources necessary to sustain the following service priorities:

- Tier One To ensure public safety.
 To provide financial means to meet all legal and mandated obligations.
- Tier Two To provide the resources to cover the cost for general city governance.
 To maintain the existing primary infrastructure of the city.
 To provide for the operating costs of city owned or operated amenities and programs.
 To provide for the replacement of city owned real assets and equipment.
- Tier Three: To provide for investment in new assets and/or amenities, and programs to advance policy goals.

Legacies and Guidelines

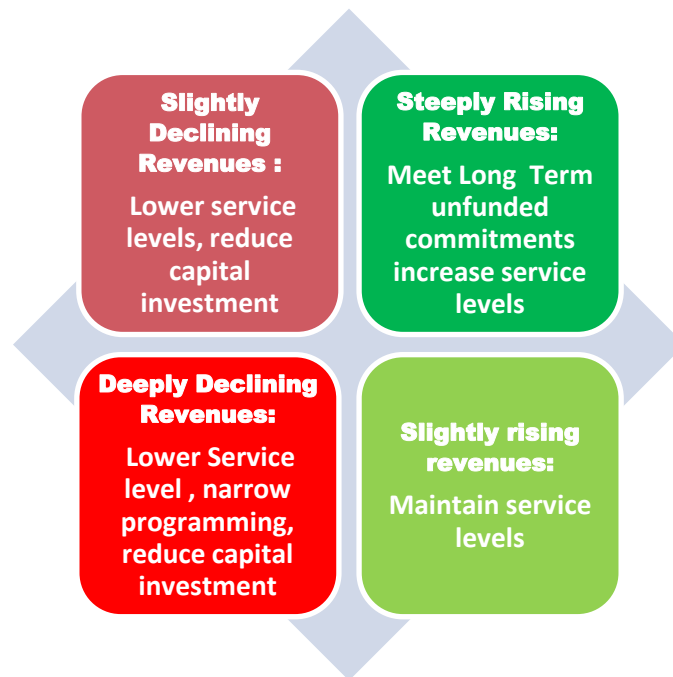
IV. Breadth of application

The City intends that this document apply to the financial management of **all funds**, all assets, and all programs of the City. The City will incorporate these principles into its budgeting processes, its planning documents, and the management of its asset base.

Following are the Budget and Financial Guidelines as currently revised:

City Management Guidelines

The City of Bellingham strives to provide a healthy balance of services to promote an outstanding quality of life in the City. While recognizing the importance of all programs to promote this goal, it is understood that the City's ability to provide services can vary according to shifts in the local and state economy. During periods of flat or declining revenues the City's financial emphasis will be to meet obligations which are listed as higher priorities in Section III above. During periods of increasing revenues the City will generally work to establish financial strength for future periods before focusing on the enhancement of program areas.



All City decisions should reflect both immediate and long-term costs, including on-going operational costs. The City will seek, promote, and support intergovernmental and public/private partnerships looking to leverage local community investments with contributions from Federal, state, and private sources.

The Complete Financial Guidelines is available at:

<http://www.cob.org/documents/finance/publications/2010-financial-management-guidelines.pdf>

CAPITAL FACILITIES TASK FORCE REPORT

Executive Summary

The City of Bellingham Capital Facilities Task Force, comprised of citizens and supported by elected officials and city staff, addressed two key issues facing Bellingham:

- City capital-spending priorities (*What facilities do we need most?*)
- Appropriate funding mechanisms to pay for priority projects (*How will we pay for them?*)

Guiding Principles

In response, the task force developed five Guiding Principles, each of which is further elaborated into Directives. The Guiding Principles provide overall guidance as Bellingham makes capital investment decisions during the coming years. Each Guiding Principle is supported by several policy Directives that add focus and clarification. Using these Guiding Principles and Directives, the task force identified a set of capital projects it believes should be given high priority. The Guiding Principles are ranked in importance and organized into the order in which they should be applied.

1. *Make fully-informed decisions*

The task force believes that the first order of business should be to conduct a careful and comprehensive assessment of the city's existing assets and the drivers of future capital requirements.

2. *Be prudent*

Given current economic conditions, the task force's second Guiding Principle urges the city to be cautious in committing to new projects, and to focus first on maintaining existing infrastructure.

3. *Pursue alternatives*

Next, the task force believes it is important to minimize capital spending by seeking alternatives to capital projects. The task force particularly supports partnering with the private and nonprofit sectors and encouraging changes in citizen behavior that could delay or reduce capital expenditures.

4. *Protect basic assets and services*

When capital investment cannot be avoided prudently, priority should be given to projects that fulfill local government's basic duties to protect public health, safety and welfare.

5. *Where and how we build matters*

Finally, the task force recommends that the city be mindful of the impacts and importance of location for new projects.

Guiding Principles

1. **Make fully-informed decisions**
2. **Be prudent**
3. **Pursue alternatives**
4. **Protect basic assets and services**
5. **Where and how we build matters**

Debt Capacity Modeling

To fulfill the second part of its mission, the task force examined the current financial status of the city, with consideration of current and likely future economic trends. In particular the task force evaluated the city's capacity to assume and service significant debt required for major capital projects. The task force surveyed the suitable revenue sources and financing options for various kinds of projects and program areas, comparing the magnitude of anticipated future needs with projected financial capacity.

These analyses show that existing revenue streams are insufficient to meet all anticipated capital needs, and reinforced the belief that prioritization of capital facilities is essential. The task force concluded that, although there are specific revenue options available to the city for completing existing priority projects, the current state of the economy and the resulting uncertainty about city revenues requires a deep analysis of specific revenue proposals before recommendations on preferred options can be made. The task force did not have the time to adequately investigate all revenue options and therefore did not bring forward specific funding options to the council.

It is important for readers to understand that the information gathered by the task force, the group's analysis, and the writing of this report all were completed in the midst of the most impactful recession of our time. This reality is the filter through which all our recommendations were made.

The task force does provide guidance in financial management with specific examples within the Debt Capacity section of this report. The City Council should work closely with the Mayor's Office and Finance Department to develop a comprehensive long-term funding plan that provides for appropriate fiscal planning to complete these priorities.

Priority Capital Projects

The task force also recommends the city pursue eleven priority capital projects, completing them where possible in the next decade. These priorities were selected by applying the Guiding Principles and assessing the capital needs of the wide range of city government's responsibilities. These recommended priority capital projects are listed in the order of descending priority and by fund category in the chart on the next page and described more fully in the report. The task force is very much aware that this short list of priority capital projects leaves out numerous valuable and even critical government services and facilities. Unfortunately, at this point in time, the city's needs outstrip its means. Prioritization is essential, now more than ever, if the city is to fulfill its basic responsibilities and deliver the benefits of democratic self-government to its citizens.

It is important for readers to understand that the information gathered by the task force, the group's analysis, and the writing of this report all were completed in the midst of the most impactful recession of our time. This reality is the filter through which all our recommendations were made.

The task force concluded that the preservation of existing infrastructure is clearly a high capital priority and that any new initiatives should be tempered and pursued with a great degree of financial caution. Despite this reality, the task force also is very confident in the city's ability to not only weather these recessionary times but to come through this difficult period with a strong financial future.

GENERAL FUND PRIORITIES	ENTERPRISE FUND PRIORITIES
1. Maintain and repair existing city streets	1. Maintain and replace water and sewer mains and stormwater infrastructure.
2. Restore and protect Lake Whatcom Reservoir watershed	2. Upgrade wastewater treatment facility
3. Develop library system plan	3. Address stormwater treatment and collection facilities citywide
4. Implement Phase 1 of Waterfront Master Plan	4. Install meters for all water customers
5. Focus on use and maintenance of existing general city buildings	
6. Implement a master plan for city-wide information management	
7. Improve safety and multi-modal options on existing streets	

Published November 2010

The Capital Facilities Task Force full report, as well as meeting minutes and other materials, can be found on the City of Bellingham website at:

<http://www.cob.org/government/public/boards-commissions/capital-facilities.aspx>

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ELECTED OFFICIALS

MAYOR

Kelli Linville, Mayor
Executive Office(360) 778-8100
Email.....mayorsoffice@cob.org

MUNICIPAL COURT JUDGE

Debra Lev
Bellingham Municipal Court(360) 778-8150

**CITY COUNCIL
2013**

Council Office(360) 778-8200
Email.....ccmail@cob.org

Jack Weiss 1st Ward

Gene Knutson..... 2nd Ward

Cathy Lehman 3rd Ward

Stan Snapp 4th Ward

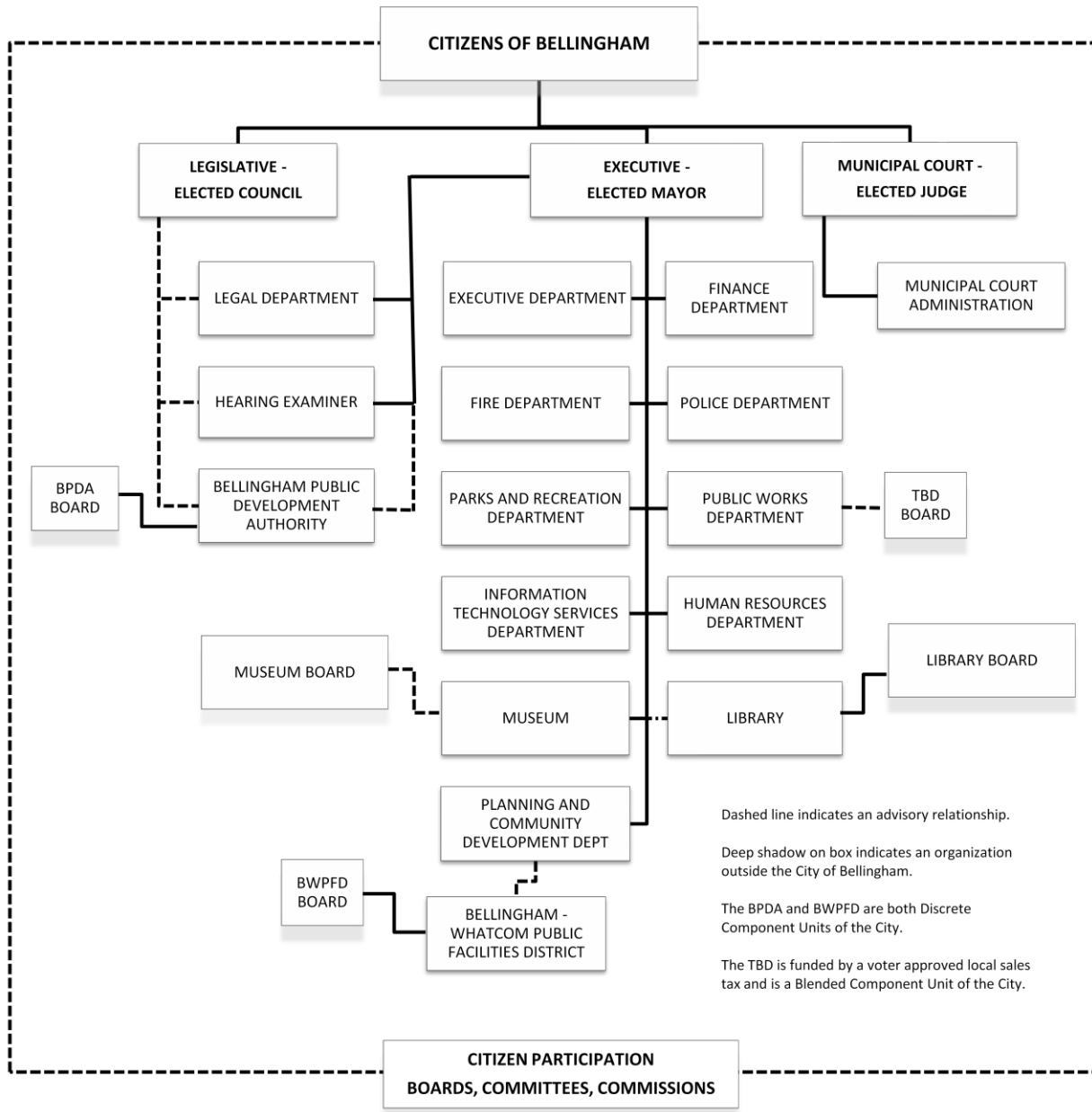
Terry Bornemann 5th Ward

Michael Lilliquist 6th Ward

Seth Fleetwood At-Large

Visit the City's website at www.cob.org

CITY ORGANIZATION CHART



EXECUTIVE STAFF

Executive Staff(360) 778-8100
Communications Manager, Janice Keller
Community Outreach Coordinator, Vanessa Blackburn
Executive Coordinator, Brian Heinrich

DEPARTMENT HEADS

Fire Chief, Roger Christensen(360) 778-8400
Police Chief, Clifford Cook(360) 778-8600
Judicial Services Director, Linda Storck.....(360) 778-8150
Parks and Recreation Director, James King(360) 778-7000
Library Director, Pamela Kiesner.....(360) 778-7220
Museum Director, Patricia Leach(360) 778-8930
Planning and Community Development Director, Jeff Thomas(360) 778-8300
Hearing Examiner, Dawn Sturwold(360) 778-8399
Human Resources Director, Lorna Klemanski.....(360) 778-8220
Finance Director, Brian Henshaw (interim).....(360) 778-8010
Information Technology Services Department Director, Marty Mulholland(360) 778-8050
City Attorney, Peter Ruffatto(360) 778-8270
Public Works Director, Ted Carlson(360) 778-7900

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BUDGET OVERVIEW

Annual Budget Cycle

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Council Retreat Goals & Priorities	█													
Department Head Retreat		█												
Reappropriations			█											
Budget Training for Departments				█	█									
Capital Requests for Shared Funds					█	█								
Calculate & Analyze Budget Allocations						█	█							
Payroll Requests & Updates							█	█						
Departments Enter Budget								█	█					
Preliminary Budget Presented to Mayor									█	█				
Mayor's Budget Presented to Council										█	█			
Departmental Presentations											█	█		
Public Hearing on Property Tax & Revenue												█	█	
Public Hearing on Budget													█	█
Council Modifies & Adopts Budget														█
Publish Adopted Budget														█

Preparing and Amending the City's Budget

Preparing the Budget

Preparation of the City's budget is governed by the [City Charter](#) and Revised Code of Washington ([RCW](#)), [Chapter 35.33](#). The deadlines in the following narrative describe the state minimum requirements.

On or before the second Monday in September, Departments are notified that they have *until the fourth Monday in September* to submit their estimate of revenues and expenditures for the next year's budget. Department heads provide these estimates along with their proposed method of financing expenditures from funding sources (bonds, etc.) not yet authorized.

On or before the first business day in October, the Budget Manager submits a proposed preliminary budget to the Mayor, which shows the expenditures requested by each department and the related sources of revenue. The Mayor makes revisions to the preliminary budget and submits the Mayor's Budget Message and the preliminary budget document to the Finance Director *on or before November 1st*. The Finance Director makes copies of the preliminary budget document available to taxpayers *no later than six weeks prior to January 1st*.

Budget Overview

Preparing the Budget (continued)

City Council certifies the estimated amounts to be raised by taxation on the assessed valuation of property within the City through the adoption of an ordinance setting tax levy rates for the budget year. A public hearing on revenue sources is held by the Council prior to taking action on the proposed tax levy ordinance. The Finance Director sends a copy of the adopted ordinance to the Whatcom County Assessor *on or before the last day of November*.

City Council holds work sessions on the budget prior to a final public hearing. These work sessions may include presentations from departments on their programs and estimated revenues and expenditures.

The clerk publishes the notice of public hearing *during the first two weeks of November*. The final hearing on the budget is held *on or before the first Monday of December*. Any citizen may appear at the final hearing and make comments on any part of the budget.

City Council makes changes to the preliminary budget as it deems necessary and adopts the Final Budget, by ordinance, *prior to December 31st*.

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.

Re-appropriating Prior Year Funds

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

EXPLANATION OF ACCOUNTING BASIS AND STRUCTURE

Basis of Accounting

Basis of accounting refers to the timing of revenues and expenses being recognized and reported in the financial statements. The budget is not prepared using the same basis of accounting and will not, in all cases, correspond directly to the City's financial statements.

Financial Report Basis

The accrual basis of accounting is used for all funds at the entity-wide reporting level. With accrual basis, revenues and expenditures are recorded in the periods in which the transactions, events and circumstances occur, rather than in the periods in which cash is received or paid. At the fund level, the accrual basis of accounting is used for all funds except the governmental fund types, which use the modified accrual basis of accounting.

Modified accrual differs from full accrual in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemptions of long-term debt are considered expenditures when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Depreciation is not recorded.

Budget Basis

Governmental Fund types are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the City's annual report. Proprietary Funds and Fiduciary Funds are budgeted using modified accrual basis and are depicted in the annual report using full accrual; therefore, these funds are not directly comparable between the two reports. Fund types are defined on the next page.

The City administers Local Improvement District (LID) bonds, which are issued when property owners require assistance to fund improvements that benefit the entire district. Since the bonds are not a City obligation, the City does not budget for individual LIDs, however prior year actual revenues and expenditures are shown. Reserves and estimated interest revenue in the LID Guarantee Fund are included in the budget.

Balanced Budget

Beginning Reserves + Revenues = Expenditures + Ending Reserves

In order to keep the equation in balance, any change in one of these components must be offset by an equal change to the other side of the equation. To show totals that are in balance, Beginning Reserves are included with Revenues and Sources, and Ending Reserves are included with Expenditures and Uses on most of the Citywide Budget Reports.

Explanation of Accounting Basis and Structure (continued)

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.

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.		
1	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
113	Paths and Trails Reserve Fund	Public Works
123	Park Site Acquisition Fund	Parks and Recreation
125	Federal Building Grant Fund	Public Works
126	Library Gift Fund	Library
131	Olympic Pipeline Incident Fund	Public Works
132	Squalicum Park / Olympic Fund	Parks and Recreation
134	Olympic-Whatcom Falls Park Addition Fund	Parks and Recreation
135	Little Squalicum-Oeser Settlement Fund	Parks and Recreation
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 Benefit District Fund	Finance
162	Public Ed & Gov't Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG Fund	PEG subfund for restricted revenues
172	Beyond Greenways Fund	Parks and Recreation
173	Greenways III	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
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
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
251-299	LID Debt Service Funds (not budgeted)	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	*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
420	Wastewater Fund	Public Works
421	Wastewater LID Spec Assess	Wastewater subfund for LIDs
430	Storm and Surface Water Utility Fund	Public Works
440	Solid Waste 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
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540	Telecommunication Fund	Information Technology Services
541	Technology Replacement & Reserve	Tech Replacement subfund
542	PW Computer Infrastructure	PW Computer Replacement subfund
543	GIS Administration	GIS Internal Services subfund
550	Claims and Litigation Fund	Legal
561	Unemployment Compensation Fund	Human Resources
562	Workers' Compensation Fund	Human Resources
565	Health Benefits Fund	Human Resources

Fund #	Fund Name	Budgetary Responsibility
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
970	Public Development Authority Fund	PDA Board of Directors

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CITYWIDE BUDGET OVERVIEW REPORTS

[Summary of Estimated Revenues, Expenditures and Reserves – by Department](#)

On the following pages, a citywide summary of the budget by department is presented for the General Fund and summarized by type of fund for other funds. **Non-Departmental Revenues** are shared between departments, and will appear as a funding source in the department that ultimately uses the resource. **Non-Departmental Expenditures** are citywide and not specific to any one department. There is a budget summary for each department and for the Non-Departmental group in the [Departmental Budgets section](#).

[Changes in Estimated Reserve Balances Report](#)

For each fund, total revenues and expenditures are shown along with the estimated change in reserve balance. The minimum reserve goal for each fund is also shown and whether or not the goal has been met. Explanations are provided for those funds that have budgeted reserve balance changes of more than 10% and \$250,000.

[Summary of Estimated Revenues, Expenditures, and Reserves – by Account Type](#)

This citywide summary of the budget by account type is presented for the General Fund and summarized by type of fund for other funds for the budget year. The total of all funds for the budget year is compared to the total for the current year adopted budget.

[Citywide Expenditures by Sub Type - All Funds](#)

To follow the summary presentation by the highest level account type, this report presents citywide expenditures by the next level of detail, the sub type. This report is of all funds in aggregate. A similar report for the General Fund appears in the Fund Budgets section that follows.

Budget Overview

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE	\$ 14,879,989	\$ 23,666,591	\$ 1,155,777	\$ -	\$ 42,326,920
REVENUES					
Fire	1,079,321	0	0	0	6,737,039
Police	1,565,333	5,476,422	0	0	0
Judicial Services	1,801,325	0	0	0	0
Parks & Recreation	1,602,259	4,645,223	0	0	773,287
Library	348,671	25,000	0	0	0
Museum	6,000	0	0	0	0
Planning & Com Devel	35,619	6,996,831	0	0	2,009,106
Hearing Examiner	20,600	0	0	0	0
Human Resources	555,244	0	0	0	0
Finance	1,715,827	0	2,270,940	0	0
ITSD	644,831	610,050	0	0	0
Legal	454,041	0	0	0	0
Office Of The Mayor	446,789	0	0	0	0
City Council	272,720	0	0	0	0
Non-Departmental	58,110,004	4,482,174	0	1,035,300	0
Public Works	0	23,652,940	0	0	59,416,967
Public Facilities Dist	0	0	0	0	0
Public Development Auth	0	0	0	0	0
TOTAL REVENUES	68,658,584	45,888,640	2,270,940	1,035,300	68,936,399
TOTAL AVAILABLE RESOURCES	83,538,573	69,555,231	3,426,717	1,035,300	111,263,319
EXPENDITURES					
Fire	15,344,460	1,346,099	-	-	6,641,010
Police	22,408,741	4,498,249	-	-	-
Judicial & Support Serv	2,095,893	-	-	-	-
Parks & Recreation	7,410,863	11,808,553	-	-	749,293
Library	4,005,948	25,750	-	-	-
Museum	1,499,791	-	-	-	-
Planning & Com Devel	2,440,076	8,791,626	-	-	2,329,674
Hearing Examiner	214,907	-	-	-	-
Human Resources	1,188,512	-	-	-	-
Finance	2,325,096	-	1,847,303	-	-
ITSD	2,709,139	309,142	-	-	-
Legal	1,678,592	-	-	-	-
Office Of The Mayor	1,174,479	-	-	-	-
City Council	491,785	-	-	-	-
Non-Departmental	5,669,244	763,832	-	-	-
Public Works	-	26,472,714	-	-	65,261,603
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
TOTAL EXPENDITURES	70,657,526	54,015,965	1,847,303	-	74,981,580
ESTIMATED ENDING RESERVE BALANCE	12,881,047	15,539,266	1,579,414	1,035,300	36,281,739
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 83,538,573	\$ 69,555,231	\$ 3,426,717	\$ 1,035,300	\$ 111,263,319

-- by Department

2014 Budget

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2014 BUDGET	ADOPTED 2013 BUDGET	Change from 2013 Adopted	
						AMOUNT	PCT
\$ 18,252,270	\$ 12,195,563	\$ 3,613,791	\$ 2,777,155	\$ 118,868,056	\$ 119,786,368	\$ (918,312)	-0.8%
0	0	0	0	7,816,360	8,477,733	(661,373)	-7.8%
0	0	0	0	7,041,755	7,069,610	(27,855)	-0.4%
0	0	0	0	1,801,325	1,878,300	(76,975)	-4.1%
0	0	474,514	0	7,495,283	7,619,231	(123,948)	-1.6%
0	0	0	0	373,671	374,181	(510)	-0.1%
0	0	0	0	6,000	8,000	(2,000)	-25.0%
0	0	0	0	9,041,556	7,751,445	1,290,111	16.6%
0	0	0	0	20,600	20,000	600	3.0%
15,087,549	3,907,369	0	0	19,550,162	18,500,922	1,049,240	5.7%
0	0	0	0	3,986,767	3,972,003	14,764	0.4%
2,533,390	0	0	0	3,788,271	3,012,726	775,545	25.7%
1,249,582	0	0	0	1,703,623	1,737,176	(33,553)	-1.9%
0	0	0	0	446,789	429,174	17,615	4.1%
0	0	0	0	272,720	239,674	33,046	13.8%
0	0	0	0	63,627,478	58,463,664	5,163,814	8.8%
11,439,909	0	182,147	0	94,691,963	103,777,619	(9,085,656)	-8.8%
0	0	0	1,196,541	1,196,541	1,137,704	58,837	5.2%
0	0	0	13,034	13,034	260,268	(247,234)	-95.0%
30,310,430	3,907,369	656,661	1,209,575	222,873,898	224,729,430	(1,855,532)	-0.8%
48,562,700	16,102,932	4,270,452	3,986,730	341,741,954	344,515,798	(2,773,844)	-0.8%
-	-	-	-	23,331,569	23,927,330	(595,761)	-2.5%
-	-	-	-	26,906,990	26,370,362	536,628	2.0%
-	-	-	-	2,095,893	1,991,376	104,517	5.2%
-	-	9,123	-	19,977,832	12,721,186	7,256,646	57.0%
-	-	-	-	4,031,698	3,908,857	122,841	3.1%
-	-	-	-	1,499,791	1,537,745	(37,954)	-2.5%
-	-	-	-	13,561,376	10,120,558	3,440,818	34.0%
-	-	-	-	214,907	213,530	1,377	0.6%
14,791,439	3,706,864	-	-	19,686,815	19,482,458	204,357	1.0%
-	-	-	-	4,172,399	4,170,493	1,906	0.0%
3,304,990	-	-	-	6,323,271	5,113,753	1,209,518	23.7%
1,147,485	-	-	-	2,826,077	2,734,578	91,499	3.3%
-	-	-	-	1,174,479	1,198,823	(24,344)	-2.0%
-	-	-	-	491,785	485,272	6,513	1.3%
-	-	-	-	6,433,076	5,319,727	1,113,349	20.9%
11,133,799	-	79,573	-	102,947,689	123,964,984	(21,017,295)	-17.0%
-	-	-	1,253,974	1,253,974	1,087,997	165,977	15.3%
-	-	-	1,125,619	1,125,619	350,000	775,619	221.6%
30,377,713	3,706,864	88,696	2,379,593	238,055,240	244,699,029	(6,643,789)	-2.7%
18,184,987	12,396,068	4,181,756	1,607,137	103,686,714	99,816,769	3,869,945	3.9%
\$ 48,562,700	\$ 16,102,932	\$ 4,270,452	\$ 3,986,730	\$ 341,741,954	\$ 344,515,798	\$ (2,773,844)	-0.8%

Budget Overview

Changes in Estimated Reserve Balances

	Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
1	General	14,879,989		68,658,584		83,538,573		70,657,526
111	Street	1,926,844		18,985,640		20,912,484		19,284,220
113	Paths & Trails Reserve	22,947		8,197		31,144		506
123	Parksite Acquisition	82,985		2,772		85,757		506
125	Federal Building	433,085		2,004,510		2,437,595		2,051,909
126	Library Gift	6,000		25,000		31,000		25,750
131	Olympic Pipeline Incident	44,956		4,593		49,549		20,593
134	Olympic-Whatcom Falls Park Addl	265,087		2,790		267,877		200,506
136	Environmental Remediation	663,300		410,000		1,073,300		64,057
141	1st 1/4% Real Estate Excise Tax	1,215,000		1,034,642		2,249,642		1,154,638
142	2nd 1/4% Real Estate Excise Tax	2,073,548		1,047,532		3,121,080		790,194
151	Police Federal Equitable Share	296,264		4,465		300,729		162,172
152	Asset Forfeiture/Drug Enforce.	86,002		41,131		127,133		62,031
153	Criminal Justice	858,095		383,254		1,241,349		803,311
160	Public Safety Dispatch	2,207,647		5,047,572		7,255,219		4,816,834
161	Transportation Benefit District	800,000		4,650,000		5,450,000		5,023,878
162	Public Ed & Govt Access TV	490,242		488,050		978,292		284,142
163	Restricted Equipment - PEG	213,000		122,000		335,000		25,000
172	Beyond Greenways	486,889		8,788		495,677		79,661
173	Greenways III	6,805,607		4,178,832		10,984,439		9,126,891
177	Parks Impact	2,454,601		440,364		2,894,965		1,247,540
178	Sportsplex	40,077		1,677		41,754		-
180	Tourism	491,279		1,203,812		1,695,091		1,495,471
181	Low Income Housing	1,703,136		3,019,650		4,722,786		4,522,786
190	Community Develop Block Grant	-		1,483,875		1,483,875		1,483,875
191	HOME Investment Partnership Grant	-		1,289,494		1,289,494		1,289,494
224	Sportsplex Acquisition Debt	23,185		279,170		302,355		258,038
225	2004 PFD/Civic Field LTGO	-		1,354,238		1,354,238		1,354,238
226	2011 QEC Bond	1,125,591		402,505		1,528,096		-
231	Drake Note	-		17,964		17,964		17,964
235	Governmental Debt Service	-		217,063		217,063		217,063
245	LID Guaranty	7,001		-		7,001		-
371	Waterfront Construction #1	-		1,035,300		1,035,300		-
410	Water	7,706,275		23,130,698		30,836,973		25,757,403
420	Wastewater	17,209,362		19,666,015		36,875,377		21,009,089
430	Storm/Surface Water Utility	4,239,778		12,919,908		17,159,686		13,582,503
440	Solid Waste	7,988,413		1,543,835		9,532,248		1,990,327
456	Cemetery	298,677		558,159		856,836		556,513
460	Golf Course	272,737		215,128		487,865		192,780
465	Parking Services	1,934,546		2,156,511		4,091,057		2,922,281
470	Medic One	601,535		6,737,039		7,338,574		6,641,010
475	Development Services	2,075,597		2,009,106		4,084,703		2,329,674
510	Fleet Administration	6,823,237		4,843,711		11,666,948		4,337,005
520	Purchasing/Materials Mngmt	200,460		3,030,604		3,231,064		3,175,995
530	Facilities Administration	1,023,563		3,565,594		4,589,157		3,620,799

2014 Budget

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	12,881,047	(1,998,942)	-13.4%	8,100,000	6% operating or \$5M	yes
	1,628,264	(298,580)	-15.5%	1,000,000	5% operating + \$250K	yes
	30,638	7,691	33.5%			
	85,251	2,266	2.7%			
	385,686	(47,399)	-10.9%			
	5,250	(750)	-12.5%			
	28,956	(16,000)	-35.6%			
	67,371	(197,716)	-74.6%			
	1,009,243	345,943	52.2%			
	1,095,004	(119,996)	-9.9%	100,000	\$100K minimum	yes
	2,330,886	257,338	12.4%	100,000	\$100K minimum	yes
	138,557	(157,707)	-53.2%			
	65,102	(20,900)	-24.3%			
	438,038	(420,057)	-49.0%			
	2,438,385	230,738	10.5%	700,000	15% operating	yes
	426,122	(373,878)	-46.7%	200,000	10% operating	yes
	694,150	203,908	41.6%			
	310,000	97,000	45.5%			
	416,016	(70,873)	-14.6%			
	1,857,548	(4,948,059)	-72.7%			
	1,647,425	(807,176)	-32.9%			
	41,754	1,677	4.2%			
	199,620	(291,659)	-59.4%			
	200,000	(1,503,136)	-88.3%			
	-	-	--			
	-	-	--			
	44,317	21,132	91.1%			
	-	-	--			
	1,528,096	402,505	35.8%			
	-	-	--			
	-	-	--			
	7,001	-	0.0%			
	1,035,300	1,035,300	--			
	5,079,570	(2,626,705)	-34.1%	5,000,000	5% operating + debt/ser.	yes
	15,866,288	(1,343,074)	-7.8%	4,000,000	5% operating + debt/ser.	yes
	3,577,183	(662,595)	-15.6%	1,100,000	5% operating + \$400K	yes
	7,541,921	(446,492)	-5.6%	1,200,000	5% operating + \$1 M	yes
	300,323	1,646	0.6%	130,000	6% operating + \$100K	yes
	295,085	22,348	8.2%	200,000	\$200K	yes
	1,168,776	(765,770)	-39.6%	600,000	6% operating	yes
	697,564	96,029	16.0%	600,000	8% operating	yes
	1,755,029	(320,568)	-15.4%	1,500,000	50% operating	yes
	7,329,943	506,706	7.4%	2,000,000	1 yr replacement costs	yes
	55,069	(145,391)	-72.5%	165,000	6% operating	yes
	968,358	(55,205)	-5.4%	200,000	6% operating	yes

Changes in Estimated Reserve Balances (continued)

	Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
540	Telecommunication and Technology	253,551		416,713		670,264		541,111
541	Technology Replacement & Reserve	1,300,000		1,016,963		2,316,963		1,664,165
542	Computer Infrastructure Replace	-		746,480		746,480		746,480
543	GIS Administration	-		353,234		353,234		353,234
550	Claims Litigation	4,428,390		1,249,582		5,677,972		1,147,485
561	Unemployment Compensation	458,932		125,938		584,870		184,933
562	Workers Comp Self-Insurance	781,439		651,722		1,433,161		726,266
565	Health Benefits	2,982,698		14,309,889		17,292,587		13,880,240
612	Firefighter Pension and Benefit	6,368,375		2,468,429		8,836,804		2,286,029
613	Police Pension and Benefit	5,827,188		1,438,940		7,266,128		1,420,835
701	Greenways Maint Endowment	1,027,640		474,514		1,502,154		9,123
702	Nat Res Protect & Restoration	2,586,151		182,147		2,768,298		79,573
965	Public Facilities District	1,578,808		1,196,541		2,775,349		1,253,974
970	Public Development Authority	1,198,347		13,034		1,211,381		1,125,619
	Total	118,868,056		222,873,898		341,741,954		238,055,240

Explanations of Changes in Estimated Reserve Balances

Explanations are provided for changes of more than 10% and \$250,000 in estimated reserve balances for individual funds.

1 General Fund – Using \$2,000,000 of reserves to bring the Federal Building up to code and relocate city staff to this facility. This will allow consolidation of city staff into fewer buildings.

111 Street Fund – A decrease in grant revenue is more than the reduction in expenditures and requires using \$298,580 of reserves to complete the work in progress backlog.

136 Environmental Remediation Fund – A \$400,000 transfer into the Environmental Remediation Fund to build reserves for future mitigation costs associated with the R.G. Haley and South State Street Manufactured Gas Plant.

142 Second Quarter Real Estate Excise Tax Fund – Increase in revenue, and the budget anticipates increasing reserves by \$345,943 for future construction projects.

153 Criminal Justice Fund – Spending reserves on equipment needs in the police department will reduce reserves by \$420,057.

161 Transportation Benefit District Fund – Capital projects will utilize \$373,878 of reserves.

2014 Budget

=	Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	129,153	(124,398)	-49.1%			
	652,798	(647,202)	-49.8%			
	-	-	--			
	-	-	--			
	4,530,487	102,097	2.3%			
	399,937	(58,995)	-12.9%	5,000,000	300000000%	yes
	706,895	(74,544)	-9.5%	200,000	75% estimated claims	yes
	3,412,347	429,649	14.4%	600,000	\$600K minimum	yes
	6,550,775	182,400	2.9%	500,000	3% of medical premiums	yes
	5,845,293	18,105	0.3%			
	1,493,031	465,391	45.3%			
	2,688,725	102,574	4.0%			
	1,521,375	(57,433)	-3.6%			
	85,762	(1,112,585)	-92.8%	800,000		yes
	103,686,714	(15,181,342)	-12.8%			

173 Greenways III Fund – Land acquisition and construction of Squalicum Creek Park will reduce reserves by \$4,948,059.

177 Park Impact Fund – Land acquisition and construction of Squalicum Creek Park will reduce reserves by \$807,176.

180 Tourism Fund – Reserves of \$291,659 will be utilized to increase contracted services and grant awards.

181 Low Income Housing Fund – Seven year levy to provide housing assistance for homeless and low income citizens. Reserves of \$1,503,136 will be utilized for affordable housing programs and grant awards.

226 QEC Bond Fund – This is a sinking fund used to make bond payments for energy efficiency / conservation projects completed on city buildings in 2011 and 2012. Reserves will increase by \$402,505 to pay a balloon payment in 2025.

371 Waterfront Construction Fund – This fund will be used to account for Local Infrastructure Financing Tool (LIFT) revenue received from the state. The city is eligible for up to \$1,000,000 per year for twenty-five years to be spent on public infrastructure projects within the Revenue Development Area. Reserves will increase by \$1,035,300 for future construction projects in the Waterfront District.

Explanations of Changes in Estimated Reserve Balances (continued)

410 Water Fund – Large capital expenditures on water main replacement and on land acquisition and storm water construction projects in the watershed will reduce reserves by \$2,626,705 in 2014.

430 Storm/Surface Water Utility Fund – Capital projects for Squalicum Creek re-route, creek day lighting, storm main replacement, regional storm water facility, and fish passage improvements will decrease reserves by \$662,595.

465 Parking Services Fund – Spending down reserves by \$765,770 on a parkade retrofit and to purchase and install pay stations on the second level.

475 Development Services Fund – Spending down reserves by \$320,568 on a technology replacement project for permitting software.

541 Technology Replacement Fund – Increased expenditures on high priority projects that will reduce reserves by \$647,202, include network infrastructure improvements, budget software replacement, and a document management system.

565 Health Benefits Fund – Reserves will increase by \$429,649 as increases in medical insurance premiums is lower than anticipated in 2014 and expenditures are trending lower than forecast.

701 Greenways Maintenance Endowment Fund – Will increase reserves by \$465,391 as 9% of the Greenways III Property Tax Levy is deposited into this fund to help cover the maintenance costs associated with land acquired by the Greenways Levies.

970 Public Development Authority Fund – Reserves will be utilized to fund the Army Street re-development project.

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Definitions are provided for use with reports on the pages that follow.

Revenue Types and Beginning Reserve Definitions

Beginning Reserves: The difference between assets that can reasonably be expected to be available for use within the year and liabilities that can reasonably be expected to be extinguished during the year.

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 and Ending Reserve Definitions

Ending Reserves: The difference between assets that can reasonably be expected to be available for use within the year and liabilities that can reasonably be expected to be extinguished during the year.

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.

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.

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.

***Interfund Payment for Services (Interfund Charges):** Reflects the purchase of services or supplies provided by another City group or department. *We are in the process of updating our chart of accounts to comply with changes in the State of Washington's account code system. In the future, interfund charges will be coded in the regular category...supplies, services, etc. We have maintained the separation for this document to explain the changes in expense categories.*

Budget Overview

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 01/01/2014	\$ 14,879,989	\$ 23,666,591	\$ 1,155,777	\$ -	\$ 42,326,920
REVENUES					
Taxes	56,409,497	23,030,617	-	1,035,300	1,295,300
Licenses & Permits	691,571	534,000	-	-	1,320,500
Intergovernmental	1,179,234	8,330,897	634,313	-	6,649,372
Charges For Goods & Services	7,257,652	10,849,878	387,655	-	49,368,172
Fines & Forfeitures	1,323,483	-	-	-	795,750
Interest & Miscellaneous	672,805	743,248	294,020	-	4,875,452
Non-Revenues	-	-	-	-	2,710,373
Other Financing Sources	1,124,342	2,400,000	954,952	-	1,921,480
TOTAL REVENUES	68,658,584	45,888,640	2,270,940	1,035,300	68,936,399
TOTAL AVAILABLE RESOURCES	83,538,573	69,555,231	3,426,717	1,035,300	111,263,319
EXPENDITURES					
Salaries & Benefits	49,511,016	12,389,932	-	-	17,412,753
Supplies	2,219,931	1,034,859	-	-	3,159,302
*Interfund Supplies	18,629	93,055	-	-	2,575,302
Services	5,361,989	14,131,097	-	-	7,734,334
*Interfund Services	6,423,039	3,880,044	-	-	10,786,876
Intergovernmental Services	6,900,593	3,976,580	-	-	10,404,721
Capital	-	18,479,370	-	-	15,875,707
Principal & Interest	222,329	31,028	1,847,303	-	7,032,585
*Interfund Charges	-	-	-	-	-
TOTAL EXPENDITURES	70,657,526	54,015,965	1,847,303	-	74,981,580
ESTIMATED ENDING RESERVE BALANCE 12/31/2014	12,881,047	15,539,266	1,579,414	1,035,300	36,281,739
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 83,538,573	\$ 69,555,231	\$ 3,426,717	\$ 1,035,300	\$ 111,263,319

We are in the process of updating our chart of accounts to comply with changes in the State of Washington's account code system. In the future, interfund charges will be shown in the regular category...supplies, services, etc. We have maintained the separation for this document to explain the changes in expense categories.

--by Revenue and Expenditure Type

2014 Budget

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2014 BUDGET	ADOPTED 2013 BUDGET	Change from 2013 Adopted	
						AMOUNT	PCT
\$ 18,252,270	\$ 12,195,563	\$ 3,613,791	\$ 2,777,155	\$ 118,868,056	\$ 119,786,368	\$ (918,312)	-0.8%
-	1,900,000	422,786	1,175,000	85,268,500	81,249,761	4,018,739	4.9%
-	-	-	-	2,546,071	2,458,771	87,300	3.6%
246,304	120,000	-	-	17,160,120	18,962,270	(1,802,150)	-9.5%
11,727,280	-	-	-	79,590,637	69,765,820	9,824,817	14.1%
-	-	-	-	2,119,233	2,130,800	(11,567)	-0.5%
15,310,633	1,665,040	130,643	34,575	23,726,416	39,957,423	(16,231,007)	-40.6%
738,702	222,329	103,232	-	3,774,636	3,468,312	306,324	8.8%
2,287,511	-	-	-	8,688,285	6,736,273	1,952,012	29.0%
30,310,430	3,907,369	656,661	1,209,575	222,873,898	224,729,430	(1,855,532)	-0.8%
48,562,700	16,102,932	4,270,452	3,986,730	341,741,954	344,515,798	(2,773,844)	-0.8%
5,052,404	2,950,300	-	56,176	87,372,581	84,757,650	2,614,931	3.1%
3,234,719	105,370	-	6,170	9,760,351	8,213,031	1,547,320	18.8%
184,977	-	-	-	2,871,963	41,524,938	(38,652,975)	-93.1%
16,543,220	597,004	78,915	1,061,533	45,508,092	-	45,508,092	#DIV/0!
1,574,772	54,190	6,785	-	22,725,706	-	22,725,706	#DIV/0!
233,092	-	2,996	51,500	21,569,482	21,408,320	161,162	0.8%
3,202,665	-	-	-	37,557,742	52,813,763	(15,256,021)	-28.9%
351,864	-	-	1,204,214	10,689,323	9,525,277	1,164,046	12.2%
-	-	-	-	-	26,456,050	(26,456,050)	-100.0%
30,377,713	3,706,864	88,696	2,379,593	238,055,240	244,699,029	(6,643,789)	-2.7%
18,184,987	12,396,068	4,181,756	1,607,137	103,686,714	99,816,769	3,869,945	3.9%
\$ 48,562,700	\$ 16,102,932	\$ 4,270,452	\$ 3,986,730	\$ 341,741,954	\$ 344,515,798	\$ (2,773,844)	-0.8%

Budget Overview

Citywide Expenditures by Sub Type - All Funds

Expenditures - All funds in aggregate	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	53,713,146	57,187,440	58,184,459	1.7%
OVERTIME & HAZARD DUTY	1,364,406	1,797,154	1,778,323	-1.0%
SALARIES & WAGES Subtotal	55,077,552	58,984,594	59,962,782	1.7%
PERSONNEL BENEFITS	21,685,033	24,127,162	24,459,499	1.0%
PENSION & DISABILITY PAY	2,526,395	3,019,342	2,950,300	-2.3%
PERSONNEL BENEFITS Subtotal	24,211,428	27,146,504	27,409,799	1.0%
OFFICE & OPER. SUPPLIES	4,471,717	4,540,808	5,201,273	14.5%
FUEL CONSUMED	754,870	706,062	759,664	7.6%
ITEMS PURCHASED FOR RESALE	2,111,757	1,548,900	2,041,519	31.8%
SMALL TOOLS & MINOR EQUIP	1,643,066	1,417,261	1,757,895	24.0%
INTERFUND WAREHOUSE SUPPLIES	1,161,528	1,855,003	2,871,963	54.8%
SUPPLIES Subtotal	10,142,938	10,068,034	12,632,314	25.5%
PROFESSIONAL SERVICES	21,021,235	22,585,454	22,714,844	0.6%
COMMUNICATION	368,656	508,063	447,870	-11.8%
TRAVEL	176,511	266,879	411,440	54.2%
ADVERTISING	185,411	179,005	183,811	2.7%
OPERATING RENTALS & LEASES	494,893	565,144	651,881	15.3%
INSURANCE	706,448	571,962	643,869	12.6%
UTILITY SERVICE	4,336,545	4,616,830	4,648,274	0.7%
REPAIRS & MAINTENANCE	6,846,035	7,548,065	8,390,529	11.2%
MISCELLANEOUS	2,209,599	4,697,526	7,415,574	57.9%
INTERFUND PROFESSIONAL SERVICES	14,056,965	13,298,191	13,269,278	-0.2%
INTERFUND COMMUNICATION	2,275,557	2,436,712	1,597,958	-34.4%
INTERFUND OP RENTALS & LEASES	3,972,839	4,076,644	4,266,156	4.6%
INTERFUND INSURANCE	1,182,979	1,203,131	1,184,221	-1.6%
INTERFUND REPAIRS & MAINTENANCE	2,223,910	2,198,931	2,408,093	9.5%
OTHER SERVICES & CHARGES Subtotal	60,057,583	64,752,537	68,233,798	5.4%
INTERGOVERNMENTAL PROF SERV	4,834,368	5,271,051	4,878,684	-7.4%
EXTERNAL TAXES & OPER ASSESS	1,394,098	1,454,120	1,578,497	8.6%
INTERFUND TAXES & OPER ASSESS	5,854,941	5,893,876	6,449,503	9.4%
INTERFUND SUBSIDIES	7,501,105	8,789,273	8,662,798	-1.4%
INTERGOVERNMENTAL SERVICES Subtotal	19,584,512	21,408,320	21,569,482	0.8%
LAND	7,115,825	3,277,374	5,727,849	74.8%
BUILDINGS AND STRUCTURES	11,212	0	425,000	0.0%
OTHER IMPROVEMENTS	5,777,674	6,293,250	7,216,370	14.7%
MACHINERY AND EQUIPMENT	2,294,909	2,552,424	3,843,165	50.6%
CONSTRUCTION OF FIXED ASSETS	17,813,948	40,690,715	20,345,358	-50.0%
CAPITAL OUTLAY Subtotal	33,013,568	52,813,763	37,557,742	-28.9%
G. O. BONDS	1,990,000	1,370,000	1,555,000	13.5%
REVENUE BONDS	2,175,000	1,968,835	2,197,500	11.6%
SPECIAL ASSESSMENT BONDS	45,000	0	0	0.0%
OTHER NOTES	805,669	269,451	270,118	0.2%
INTERGOVERNMENTAL LOANS	421,000	349,000	534,337	53.1%
PRINCIPAL	2,884,962	939,275	949,517	1.1%
DEBT SERVICE PRINCIPAL Subtotal	8,321,631	4,896,561	5,506,472	12.5%
INTEREST ON INTERFUND DEBT	79,199	62,650	49,289	-21.3%
INTEREST/LONG-TERM EXT. DEBT	4,264,898	4,564,791	4,979,204	9.1%
DEBT ISSUE COSTS	11,927	0	153,083	0.0%
DEBT REGISTRATION COSTS	4,842	1,275	1,275	0.0%
OTHER DEBT SERVICE COSTS	23,478	0	0	0.0%
DEBT SERVICE INTEREST Subtotal	4,384,344	4,628,716	5,182,851	12.0%
TOTAL EXPENDITURES	214,793,556	244,699,029	238,055,240	-2.7%

Fund Budget Summaries

This section provides budget information categorized by fund.

General Fund Expenditures by Sub Type –All Programs

Expenditures - General Fund	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	31,844,003	33,945,514	34,259,935	0.9%
OVERTIME & HAZARD DUTY	766,070	1,156,483	1,142,152	-1.2%
SALARIES & WAGES Subtotal	32,610,073	35,101,997	35,402,087	0.9%
PERSONNEL BENEFITS	13,009,452	13,870,026	14,108,929	1.7%
PERSONNEL BENEFITS Subtotal	13,009,452	13,870,026	14,108,929	1.7%
OFFICE & OPER. SUPPLIES	1,084,204	1,252,608	1,309,652	4.6%
FUEL CONSUMED	359,163	311,432	318,451	2.3%
ITEMS PURCHASED FOR RESALE	6,106	5,700	5,871	3.0%
SMALL TOOLS & MINOR EQUIP	564,245	692,728	585,957	-15.4%
INTERFUND WAREHOUSE SUPPLIES	7,061	18,485	18,629	0.8%
SUPPLIES Subtotal	2,020,779	2,280,953	2,238,560	-1.9%
PROFESSIONAL SERVICES	2,874,033	2,625,864	2,597,761	-1.1%
COMMUNICATION	102,158	208,250	86,774	-58.3%
TRAVEL	74,424	126,844	150,999	19.0%
ADVERTISING	144,136	143,025	146,896	2.7%
OPERATING RENTALS & LEASES	385,868	401,612	441,199	9.9%
INSURANCE	1,110	583	583	0.0%
UTILITY SERVICE	751,233	771,710	876,862	13.6%
REPAIRS & MAINTENANCE	510,707	606,982	689,413	13.6%
MISCELLANEOUS	389,707	344,800	371,502	7.7%
INTERFUND PROFESSIONAL SERVICES	307,373	250,036	441,216	76.5%
INTERFUND COMMUNICATION	1,224,620	1,367,804	1,411,372	3.2%
INTERFUND OP RENTALS & LEASES	2,376,811	2,463,240	2,607,041	5.8%
INTERFUND INSURANCE	736,666	732,763	765,338	4.4%
INTERFUND REPAIRS & MAINTENANCE	1,139,163	1,111,010	1,198,072	7.8%
OTHER SERVICES & CHARGES Subtotal	11,018,009	11,154,523	11,785,028	5.7%
INTERGOVERNMENTAL PROF SERV	2,729,098	2,669,739	2,440,589	-8.6%
EXTERNAL TAXES & OPER ASSESS	20,225	20,560	20,560	0.0%
INTERFUND SUBSIDIES	5,410,636	3,072,000	4,439,444	44.5%
INTERGOVERNMENTAL SERVICES Subtotal	8,159,959	5,762,299	6,900,593	19.8%
LAND	8,369	0	0	0.0%
MACHINERY AND EQUIPMENT	22,211	0	0	0.0%
CAPITAL OUTLAY Subtotal	30,580	0	0	0.0%
PRINCIPAL	202,670	208,213	210,815	1.2%
DEBT SERVICE PRINCIPAL Subtotal	202,670	208,213	210,815	1.2%
INTEREST ON INTERFUND DEBT	23,403	14,651	11,514	-21.4%
DEBT SERVICE INTEREST Subtotal	23,403	14,651	11,514	-21.4%
TOTAL EXPENDITURES	67,074,925	68,392,662	70,657,526	3.3%

Revenues and Sources, Expenditures and Uses – All Funds

These reports provide a summary of revenues, sources, expenditures and uses along with ending reserves for individual funds and for the City as a whole. The 2014 budget, 2013 adopted and revised budgets, and 2012 actual amounts. Differences between the 2012 ending balance and the 2013 revised budget beginning balance are due to rounding and adjusting entries in the accounting system that are not included in the budget.

The Revised budget is included to show the relationship between ending reserves in the prior year and beginning reserves in the current year. At the time the current year budget is adopted, beginning reserves are estimated. The Revised Budget includes:

- The reconciling ordinance which amends the Beginning Reserves accounts to match actual beginning reserves calculated from the accounting system after the fiscal year is closed.
- The reappropriation ordinance, which carries forward the funds necessary to pay for goods, services, and projects that were purchased in the prior year, but not yet received.
- Year-to-date Budget ordinances and transfer orders amending the current year budget, approved by Council and entered into the financial system at the time the data was extracted for this document.

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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

General Fund (001)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	16,582,657	14,182,602	16,200,070	14,879,989	4.9%
Revenues:					
Taxes	52,598,366	54,850,381	54,850,381	56,409,497	2.8%
Licenses and Permits	761,385	729,271	729,271	691,571	-5.2%
Intergovernmental Revenues	2,409,724	1,283,718	1,598,716	1,179,234	-8.1%
Goods and Services Charges	6,972,385	7,028,136	7,028,136	7,257,652	3.3%
Fines	1,172,061	1,271,100	1,271,100	1,323,483	4.1%
Miscellaneous	830,969	605,069	605,069	672,805	11.2%
Other Financing Sources	1,090,526	1,445,582	1,445,582	1,124,342	-22.2%
Subtotal of Revenues	65,835,416	67,213,257	67,528,255	68,658,584	2.2%
Fund Total Sources	82,418,073	81,395,859	83,728,325	83,538,573	2.6%
Expenditures:					
Salaries and Benefits	45,619,525	48,972,023	49,243,454	49,511,016	1.1%
Supplies	2,013,718	2,262,468	2,348,509	2,219,931	-1.9%
Interfund Supplies	7,061	18,485	18,485	18,629	
Services	5,233,376	5,229,670	5,680,221	5,361,989	2.5%
Interfund Services	5,784,633	5,924,853	6,062,853	6,423,039	
Intergovernmental Expenditures	8,159,959	5,762,299	5,762,299	6,900,593	19.8%
Capital	30,580	0	180,000	-	--
Principal and Interest	226,073	222,864	222,864	222,329	-0.2%
Subtotal of Expenditures	67,074,925	68,392,662	69,518,685	70,657,526	3.3%
Ending Reserves	15,343,148	13,003,197	14,209,640	12,881,047	-0.9%
Fund Total Uses	82,418,073	81,395,859	83,728,325	83,538,573	2.6%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Street Fund: A [special revenue fund](#) designated for maintenance of all City Streets. The fund is managed by the [Public Works Department](#).

Street Fund (111) Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	10,126,753	1,839,968	10,713,344	1,926,844	4.7%
Revenues:					
Taxes	7,887,244	7,555,500	7,555,500	8,100,000	7.2%
Licenses and Permits	42,086	42,000	42,000	54,000	28.6%
Intergovernmental Revenues	2,532,281	4,267,000	16,157,130	2,415,000	-43.4%
Goods and Services Charges	7,484,896	7,534,375	7,534,375	8,225,760	9.2%
Miscellaneous	187,847	168,535	168,535	190,880	13.3%
Other Financing Sources	350,000	-	-	-	--
Subtotal of Revenues	18,484,354	19,567,410	31,457,540	18,985,640	-3.0%
Fund Total Sources	28,611,107	21,407,378	42,170,884	20,912,484	-2.3%
Expenditures:					
Salaries and Benefits	7,197,027	7,213,237	7,448,216	7,075,092	-1.9%
Supplies	634,022	559,857	573,636	567,877	1.4%
Interfund Supplies	85,979	148,382	148,382	93,055	-37.1%
Services	3,356,793	3,830,876	11,732,931	3,116,862	-18.6%
Interfund Services	3,570,609	3,247,122	3,247,122	3,138,958	-3.3%
Intergovernmental Expenditures	339,166	914,710	1,466,730	1,439,006	57.3%
Capital	2,701,366	4,245,246	16,523,046	3,853,370	-9.2%
Subtotal of Expenditures	17,884,962	20,159,430	41,140,063	19,284,220	-4.3%
Ending Reserves	10,726,145	1,247,948	1,030,821	1,628,264	30.5%
Fund Total Uses	28,611,107	21,407,378	42,170,884	20,912,484	-2.3%

Paths and Trails Reserve Fund: Funded by motor vehicle fuel taxes, this [special revenue fund](#) is to establish and maintain paths and trails for transportation alternatives and is managed by the [Public Works Department](#).

Paths & Trails Reserve Fund (113) Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	8,917	17,141	17,355	22,947	33.9%
Revenues:					
Intergovernmental Revenues	8,285	7,750	7,750	7,750	0.0%
Miscellaneous	153	145	145	447	208.3%
Subtotal of Revenues	8,438	7,895	7,895	8,197	3.8%
Fund Total Sources	17,355	25,036	25,250	31,144	24.4%
Expenditures:					
Interfund Services	-	2,514	2,514	506	-79.9%
Subtotal of Expenditures	-	2,514	2,514	506	-79.9%
Ending Reserves	17,355	22,522	22,736	30,638	36.0%
Fund Total Uses	17,355	25,036	25,250	31,144	24.4%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Park-site Acquisition Fund: Designated for acquisition of land for various park uses as approved by Council and managed by the [Parks and Recreation Department](#). This fee pre-dates the Park Impact fee and applies to limited areas within the city.

Parksite Acquisition Fund (123)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	296,457	82,985	299,945	82,985	0.0%
Revenues:					
Miscellaneous	3,489	2,325	2,325	2,772	19.2%
Subtotal of Revenues	3,489	2,325	2,325	2,772	19.2%
Fund Total Sources	299,946	85,310	302,270	85,757	0.5%
Expenditures:					
Interfund Services	-	2,514	2,514	506	-79.9%
Capital	-	-	216,380	-	--
Subtotal of Expenditures	-	2,514	218,894	506	-79.9%
Ending Reserves	299,946	82,796	83,376	85,251	3.0%
Fund Total Uses	299,946	85,310	302,270	85,757	0.5%

Federal Building Fund: A Special Revenue Fund to account for a Federal Grant and capital improvements to the Federal Building. The fund is managed by Public Works and Finance Departments.

Federal Building Fund (125)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	531,424	480,216	480,467	433,085	-9.8%
Revenues:					
Miscellaneous	5,661	5,202	5,202	4,510	-13.3%
Other Financing Sources	-	-	-	2,000,000	--
Subtotal of Revenues	5,661	5,202	5,202	2,004,510	38433%
Fund Total Sources	537,085	485,418	485,669	2,437,595	402.2%
Expenditures:					
Services	-	-	-	2,000,000	--
Interfund Services	56,619	51,909	131,909	51,909	0.0%
Subtotal of Expenditures	56,619	51,909	131,909	2,051,909	3852.9%
Ending Reserves	480,466	433,509	353,760	385,686	-11.0%
Fund Total Uses	537,085	485,418	485,669	2,437,595	402.2%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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

Library Gift Fund (126)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	51,649	6,000	44,912	6,000	0.0%
Revenues:					
Miscellaneous	48,934	25,000	25,000	25,000	0.0%
Subtotal of Revenues	48,934	25,000	25,000	25,000	0.0%
Fund Total Sources	100,583	31,000	69,912	31,000	0.0%
Expenditures:					
Supplies	54,675	25,000	54,000	25,750	3.0%
Services	995	-	1,000	-	--
Subtotal of Expenditures	55,670	25,000	55,000	25,750	3.0%
Ending Reserves	44,913	6,000	14,912	5,250	-12.5%
Fund Total Uses	100,583	31,000	69,912	31,000	0.0%

Olympic Pipeline Incident Fund: Accounts for funds dedicated to implementing maintenance and monitoring tasks pursuant to the Olympic Pipeline Whatcom Creek Restoration Plan; the fund is managed by the [Public Works Department](#).

Olympic Pipeline Incident Fund (131)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	661,235	44,956	601,643	44,956	0.0%
Revenues:					
Miscellaneous	7,434	5,814	5,814	4,593	-21.0%
Subtotal of Revenues	7,434	5,814	5,814	4,593	-21.0%
Fund Total Sources	668,669	50,770	607,457	49,549	-2.4%
Expenditures:					
Salaries and Benefits	-	-	-	14,005	--
Supplies	10,378	-	14,895	6,000	--
Services	30,096	-	87,153	-	--
Interfund Services	26,435	2,572	2,572	588	-77.1%
Intergovernmental Expenditures	117	-	-	-	--
Subtotal of Expenditures	67,026	2,572	104,620	20,593	700.7%
Ending Reserves	601,643	48,198	502,837	28,956	-39.9%
Fund Total Uses	668,669	50,770	607,457	49,549	-2.4%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Squalicum Park Olympic Fund: Accounts for the portion of settlement proceeds designated for Squalicum Park; the fund is managed by the [Parks and Recreation Department](#).

Squalicum Park/Olympic Fund (132)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	41,736	-	15,439	-	--
Revenues:					
Miscellaneous	363	-	-	-	--
Subtotal of Revenues	363	-	-	-	--
Fund Total Sources	42,099	-	15,439	-	--
Expenditures:					
Interfund Services	32	-	-	-	--
Capital	26,627	-	-	-	--
Subtotal of Expenditures	26,659	-	-	-	--
Ending Reserves	15,440	-	15,439	-	--
Fund Total Uses	42,099	-	15,439	-	--

Olympic Whatcom Falls Park Fund: Accounts for funds from the Olympic Pipeline - Whatcom Falls Addition property settlement; the fund is managed by the [Parks and Recreation Department](#).

Olympic-Whatcom Falls Park Addl Fund (134)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	262,306	262,033	265,392	265,087	1.2%
Revenues:					
Miscellaneous	3,087	2,318	2,318	2,790	20.4%
Subtotal of Revenues	3,087	2,318	2,318	2,790	20.4%
Fund Total Sources	265,393	264,351	267,710	267,877	1.3%
Expenditures:					
Interfund Services	-	2,514	2,514	506	-79.9%
Capital	-	25,000	25,000	200,000	700.0%
Subtotal of Expenditures	-	27,514	27,514	200,506	628.7%
Ending Reserves	265,393	236,837	240,196	67,371	-71.6%
Fund Total Uses	265,393	264,351	267,710	267,877	1.3%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Little Squalicum Oeser Settlement Fund: Accounts for funds from the Oeser Property settlement; this fund is managed by the [Parks and Recreation Department](#).

Little Squalicum-Oeser Settlement Fund (135)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	15,457	-	6,144	-	--
Revenues:					
Miscellaneous	168	-	-	-	--
Subtotal of Revenues	168	-	-	-	--
Fund Total Sources	15,625	-	6,144	-	--
Expenditures:					
Services	9,315	-	5,976	-	--
Interfund Services	165	-	-	-	--
Subtotal of Expenditures	9,480	-	5,976	-	--
Ending Reserves	6,145	-	168	-	--
Fund Total Uses	15,625	-	6,144	-	--

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.

Environmental Remediation Fund (136)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	428,828	1,062,240	1,090,538	663,300	-37.6%
Revenues:					
Intergovernmental Revenues	328,068	53,750	2,469,835	-	-100.0%
Miscellaneous	155,502	12,000	1,375,852	10,000	-16.7%
Other Financing Sources	1,000,000	-	-	400,000	--
Subtotal of Revenues	1,483,570	65,750	3,845,687	410,000	523.6%
Fund Total Sources	1,912,398	1,127,990	4,936,225	1,073,300	-4.8%
Expenditures:					
Salaries and Benefits	12,075	-	-	-	--
Services	747,825	-	3,467,254	-	--
Interfund Services	29,256	57,268	57,268	64,057	11.9%
Intergovernmental Expenditures	34,086	-	440,000	-	--
Subtotal of Expenditures	823,242	57,268	3,964,522	64,057	11.9%
Ending Reserves	1,089,156	1,070,722	971,703	1,009,243	-5.7%
Fund Total Uses	1,912,398	1,127,990	4,936,225	1,073,300	-4.8%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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.

1st 1/4% Real Estate Excise Tax Fund (141)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	2,594,365	993,745	2,287,979	1,215,000	22.3%
Revenues:					
Taxes	1,148,204	850,000	850,000	1,000,000	17.6%
Intergovernmental Revenues	-	-	750,000	-	--
Miscellaneous	25,550	20,660	20,660	34,642	67.7%
Subtotal of Revenues	1,173,754	870,660	1,620,660	1,034,642	18.8%
Fund Total Sources	3,768,119	1,864,405	3,908,639	2,249,642	20.7%
Expenditures:					
Supplies	670	-	-	-	--
Services	136,532	66,000	89,033	131,000	98.5%
Interfund Services	21,479	8,083	8,083	23,638	192.4%
Capital	1,321,460	1,000,000	2,823,349	1,000,000	0.0%
Subtotal of Expenditures	1,480,141	1,074,083	2,920,465	1,154,638	7.5%
Ending Reserves	2,287,978	790,322	988,174	1,095,004	38.6%
Fund Total Uses	3,768,119	1,864,405	3,908,639	2,249,642	20.7%

2nd 1/4% Real Estate Excise Tax Fund (142)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	2,375,346	2,204,499	2,573,565	2,073,548	-5.9%
Revenues:					
Taxes	1,148,204	850,000	850,000	1,000,000	17.6%
Intergovernmental Revenues	917,016	385,000	1,346,400	20,000	-94.8%
Miscellaneous	30,766	20,612	20,612	27,532	33.6%
Subtotal of Revenues	2,095,986	1,255,612	2,217,012	1,047,532	-16.6%
Fund Total Sources	4,471,332	3,460,111	4,790,577	3,121,080	-9.8%
Expenditures:					
Supplies	8	-	-	-	--
Interfund Supplies	441	-	-	-	--
Services	291,596	656,250	965,737	50,000	-92.4%
Interfund Services	83,193	7,805	7,805	20,269	159.7%
Intergovernmental Expenditures	687,203	721,839	721,839	719,925	-0.3%
Capital	835,329	-	1,295,087	0	--
Subtotal of Expenditures	1,897,770	1,385,894	2,990,468	790,194	-43.0%
Ending Reserves	2,573,562	2,074,217	1,800,109	2,330,886	12.4%
Fund Total Uses	4,471,332	3,460,111	4,790,577	3,121,080	-9.8%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Police Federal Equitable Share Fund: Governed by an agreement between the City and the U.S. Treasury Department that allows the City a share of property or proceeds forfeited to the Federal Government. The [Police Department](#) manages this fund.

Police Federal Equitable Share Fund (151)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	467,209	386,662	337,085	296,264	-23.4%
Revenues:					
Intergovernmental Revenues	8,755	12,600	12,600	-	-100.0%
Miscellaneous	4,581	3,090	3,090	4,465	44.5%
Subtotal of Revenues	13,336	15,690	15,690	4,465	-71.5%
Fund Total Sources	480,545	402,352	352,775	300,729	-25.3%
Expenditures:					
Supplies	33,793	27,000	27,000	94,810	251.1%
Services	25,000	25,000	25,000	25,000	0.0%
Interfund Services	5,983	6,280	6,280	6,362	1.3%
Capital	28,311	36,000	36,000	36,000	0.0%
Subtotal of Expenditures	93,087	94,280	94,280	162,172	72.0%
Ending Reserves	387,458	308,072	258,495	138,557	-55.0%
Fund Total Uses	480,545	402,352	352,775	300,729	-25.3%

Asset Forfeiture / Drug Enforcement Fund: Proceeds from seizures are held in this fund and used by the police department for drug enforcement. Managed by the [Police Department](#).

Asset Forfeiture/Drug Enforce. Fund (152)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	80,558	61,002	112,214	86,002	41.0%
Revenues:					
Miscellaneous	28,100	41,187	41,187	41,131	-0.1%
Subtotal of Revenues	28,100	41,187	41,187	41,131	-0.1%
Fund Total Sources	108,658	102,189	153,401	127,133	24.4%
Expenditures:					
Supplies	10,272	22,000	22,000	28,660	30.3%
Services	9,944	5,750	5,750	10,000	73.9%
Interfund Services	26,601	20,773	20,773	23,371	12.5%
Subtotal of Expenditures	46,817	48,523	48,523	62,031	27.8%
Ending Reserves	61,841	53,666	104,878	65,102	21.3%
Fund Total Uses	108,658	102,189	153,401	127,133	24.4%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Criminal Justice Fund: Funded by State entitlements, this fund supplements staffing costs and capital equipment purchases. The [Police Department](#) manages the fund.

Criminal Justice Fund (153)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	693,705	836,499	696,369	858,095	2.6%
Revenues:					
Intergovernmental Revenues	273,129	299,634	299,634	376,634	25.7%
Miscellaneous	8,491	5,386	5,386	6,620	22.9%
Subtotal of Revenues	281,620	305,020	305,020	383,254	25.6%
Fund Total Sources	975,325	1,141,519	1,001,389	1,241,349	8.7%
Expenditures:					
Supplies	21,021	42,000	42,000	176,760	320.9%
Services	110,361	90,000	90,000	385,000	327.8%
Interfund Services	7,573	10,876	10,876	61,551	465.9%
Intergovernmental Expenditures	140,000	365,000	365,000	180,000	-50.7%
Subtotal of Expenditures	278,955	507,876	507,876	803,311	58.2%
Ending Reserves	696,370	633,643	493,513	438,038	-30.9%
Fund Total Uses	975,325	1,141,519	1,001,389	1,241,349	8.7%

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 Department](#) and [Fire Department](#) use of dispatch funds for the two dispatch centers are shown in the departments' budget summaries.

Public Safety Dispatch Fund (160)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	2,061,700	1,949,217	2,353,562	2,207,647	13.3%
Revenues:					
Intergovernmental Revenues	3,067,960	3,026,172	3,026,172	3,062,344	1.2%
Goods and Services Charges	1,901,598	1,880,532	1,880,532	1,956,419	4.0%
Miscellaneous	22,694	25,763	25,763	28,809	11.8%
Subtotal of Revenues	4,992,252	4,932,467	4,932,467	5,047,572	2.3%
Fund Total Sources	7,053,952	6,881,684	7,286,029	7,255,219	5.4%
Expenditures:					
Salaries and Benefits	3,678,985	4,161,863	4,161,863	4,196,257	0.8%
Supplies	332,105	88,555	88,555	93,223	5.3%
Interfund Supplies	-	25	25	-	-100.0%
Services	155,249	169,123	169,123	254,972	50.8%
Interfund Services	366,301	224,980	224,980	240,175	6.8%
Intergovernmental Expenditures	27,164	41,953	41,953	32,207	-23.2%
Capital	154,422	94,000	94,000	-	-100.0%
Subtotal of Expenditures	4,714,226	4,780,499	4,780,499	4,816,834	0.8%
Ending Reserves	2,339,726	2,101,185	2,505,530	2,438,385	16.0%
Fund Total Uses	7,053,952	6,881,684	7,286,029	7,255,219	5.4%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Transportation Benefit District 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 and to pay for Sunday bus service in Bellingham. The fund is budgeted in the [Public Works Department](#).

Transportation Benefit District Fund (161)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	914,352	1,131,059	2,153,674	800,000	-29.3%
Revenues:					
Taxes	4,350,591	4,300,000	4,300,000	4,600,000	7.0%
Intergovernmental Revenues	27,400	-	135,522	0	--
Miscellaneous	24,650	15,000	15,000	50,000	233.3%
Subtotal of Revenues	4,402,641	4,315,000	4,450,522	4,650,000	7.8%
Fund Total Sources	5,316,993	5,446,059	6,604,196	5,450,000	0.1%
Expenditures:					
Salaries and Benefits	33,765	42,336	42,336	0	-100.0%
Supplies	15	-	-	0	--
Interfund Supplies	1,385	-	-	0	--
Services	31,021	-	2,265	0	--
Interfund Services	126,327	-	-	43,878	--
Intergovernmental Expenditures	1,068,531	1,559,492	1,559,492	1,450,000	-7.0%
Capital	1,932,091	3,710,850	4,866,722	3,530,000	-4.9%
Subtotal of Expenditures	3,193,135	5,312,678	6,470,815	5,023,878	-5.4%
Ending Reserves	2,123,858	133,381	133,381	426,122	219.5%
Fund Total Uses	5,316,993	5,446,059	6,604,196	5,450,000	0.1%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Public, Education, & Government Access TV (PEG) Fund: 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](#).

Public Ed & Govt Access TV Fund (162)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	192,352	287,899	262,349	490,242	70.3%
Revenues:					
Licenses and Permits	429,171	367,000	367,000	480,000	30.8%
Intergovernmental Revenues	1,050	1,800	1,800	1,800	0.0%
Miscellaneous	943	6,250	6,250	6,250	0.0%
Other Financing Sources	192,352	-	-	-	--
Subtotal of Revenues	623,516	375,050	375,050	488,050	30.1%
Fund Total Sources	815,868	662,949	637,399	978,292	47.6%
Expenditures:					
Salaries and Benefits	151,308	157,830	172,481	195,221	23.7%
Supplies	145,661	24,650	24,650	21,567	-12.5%
Services	9,312	25,990	12,990	17,270	-33.6%
Interfund Services	18,404	28,472	28,472	44,642	56.8%
Intergovernmental Expenditures	-	46,000	46,000	5,442	-88.2%
Subtotal of Expenditures	324,685	282,942	284,593	284,142	0.4%
Ending Reserves	491,183	380,007	352,806	694,150	82.7%
Fund Total Uses	815,868	662,949	637,399	978,292	47.6%

Restricted Equipment - PEG Fund (163)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	-	142,000	128,736	213,000	50.0%
Revenues:					
Miscellaneous	138,724	130,000	130,000	122,000	-6.2%
Subtotal of Revenues	138,724	130,000	130,000	122,000	-6.2%
Fund Total Sources	138,724	272,000	258,736	335,000	23.2%
Expenditures:					
Capital	-	35,000	35,000	25,000	-28.6%
Subtotal of Expenditures	-	35,000	35,000	25,000	-28.6%
Ending Reserves	138,724	237,000	223,736	310,000	30.8%
Fund Total Uses	138,724	272,000	258,736	335,000	23.2%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Greenways Funds: Both funds are voter approved property tax levies (2007-16) that acquire land, make improvements, and help to maintain the Greenway areas. These funds are managed by the [Parks and Recreation Department](#).

Beyond Greenways Fund (172)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	1,252,407	1,195,126	1,189,853	486,889	-59.3%
Revenues:					
Taxes	157	-	-	0	--
Miscellaneous	14,484	12,143	12,143	8,788	-27.6%
Subtotal of Revenues	14,641	12,143	12,143	8,788	-27.6%
Fund Total Sources	1,267,048	1,207,269	1,201,996	495,677	-58.9%
Expenditures:					
Salaries and Benefits	24,588	56,333	56,333	56,658	0.6%
Supplies	326	1,000	31,000	1,030	3.0%
Services	8,754	145,000	178,044	5,150	-96.4%
Interfund Services	9,852	18,283	18,283	16,823	-8.0%
Capital	33,945	500,000	918,336	0	-100.0%
Subtotal of Expenditures	77,465	720,616	1,201,996	79,661	-88.9%
Ending Reserves	1,189,583	486,653	-	416,016	-14.5%
Fund Total Uses	1,267,048	1,207,269	1,201,996	495,677	-58.9%

Greenways III Fund (173)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	2,590,784	5,624,547	5,887,854	6,805,607	21.0%
Revenues:					
Taxes	4,028,655	4,089,720	4,089,720	4,130,617	1.0%
Intergovernmental Revenues	8,775	-	165,969	-	--
Miscellaneous	57,740	23,719	23,719	48,215	103.3%
Subtotal of Revenues	4,095,170	4,113,439	4,279,408	4,178,832	1.6%
Fund Total Sources	6,685,954	9,737,986	10,167,262	10,984,439	12.8%
Expenditures:					
Salaries and Benefits	170,341	188,277	188,277	393,297	108.9%
Interfund Services	12,170	13,282	13,282	17,566	32.3%
Capital	570,507	2,700,000	6,783,220	8,685,000	221.7%
Principal and Interest	41,123	33,613	33,613	31,028	-7.7%
Subtotal of Expenditures	794,141	2,935,172	7,018,392	9,126,891	210.9%
Ending Reserves	5,891,813	6,802,814	3,148,870	1,857,548	-72.7%
Fund Total Uses	6,685,954	9,737,986	10,167,262	10,984,439	12.8%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Parks Impact Fund (177)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	2,006,571	2,427,888	2,708,752	2,454,601	1.1%
Revenues:					
Goods and Services Charges	893,088	400,000	400,000	412,000	3.0%
Miscellaneous	28,824	16,989	16,989	28,364	67.0%
Subtotal of Revenues	921,912	416,989	416,989	440,364	5.6%
Fund Total Sources	2,928,483	2,844,877	3,125,741	2,894,965	1.8%
Expenditures:					
Salaries and Benefits	58,702	67,142	67,142	68,357	1.8%
Interfund Supplies	88	0	0	0	--
Interfund Services	4,254	25,214	25,214	29,183	15.7%
Capital	156,687	300,000	1,368,957	1,150,000	283.3%
Subtotal of Expenditures	219,731	392,356	1,461,313	1,247,540	218.0%
Ending Reserves	2,708,752	2,452,521	1,664,428	1,647,425	-32.8%
Fund Total Uses	2,928,483	2,844,877	3,125,741	2,894,965	1.8%

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

Sportsplex Fund (178)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	38,719	40,077	41,532	40,077	0.0%
Revenues:					
Miscellaneous	2,813	1,279	1,279	1,677	31.1%
Subtotal of Revenues	2,813	1,279	1,279	1,677	31.1%
Fund Total Sources	41,532	41,356	42,811	41,754	1.0%
Ending Reserves	41,532	41,356	42,811	41,754	1.0%
Fund Total Uses	41,532	41,356	42,811	41,754	1.0%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Tourism Fund (180)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	293,037	399,592	404,480	491,279	22.9%
Revenues:					
Taxes	1,102,808	1,100,000	1,100,000	1,200,000	9.1%
Miscellaneous	4,341	3,521	3,521	3,812	8.3%
Subtotal of Revenues	1,107,149	1,103,521	1,103,521	1,203,812	9.1%
Fund Total Sources	1,400,186	1,503,113	1,508,001	1,695,091	12.8%
Expenditures:					
Salaries and Benefits	16,759	24,412	24,412	19,348	-20.7%
Supplies	29	0	0	0	--
Services	855,059	1,000,000	1,021,000	1,292,367	29.2%
Interfund Services	23,757	34,429	34,429	33,756	-2.0%
Intergovernmental Expenditures	100,000	150,000	150,000	150,000	0.0%
Subtotal of Expenditures	995,604	1,208,841	1,229,841	1,495,471	23.7%
Ending Reserves	404,582	294,272	278,160	199,620	-32.2%
Fund Total Uses	1,400,186	1,503,113	1,508,001	1,695,091	12.8%

Low Income Housing Fund: In November 2012, Bellingham City voters approved a seven-year \$21 million dollar levy to provide housing assistance for homeless and low income citizens. The fund is managed by the [Planning and Community Development Department](#)

Low Income Housing Fund (181)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	-	-	-	1,703,136	--
Revenues:					
Taxes	-	3,000,000	3,000,000	3,000,000	0.0%
Miscellaneous	-	-	-	19,650	--
Subtotal of Revenues	-	3,000,000	3,000,000	3,019,650	0.7%
Fund Total Sources	-	3,000,000	3,000,000	4,722,786	57.4%
Expenditures:					
Salaries and Benefits	-	20,617	20,617	35,690	73.1%
Supplies	-	14,907	14,907	15,584	4.5%
Services	-	2,778,033	2,778,033	4,409,712	58.7%
Interfund	-	70,000	70,000	61,800	-11.7%
Subtotal of Expenditures	-	2,883,557	2,883,557	4,522,786	56.8%
Ending Reserves	-	116,443	116,443	200,000	71.8%
Fund Total Uses	-	3,000,000	3,000,000	4,722,786	57.4%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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

Community Develop Block Grant Fund (190)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Intergovernmental Revenues	608,017	826,300	826,300	1,287,875	55.9%
Goods and Services Charges	242,499	126,878	126,878	172,878	36.3%
Miscellaneous	49,737	23,122	23,122	23,122	0.0%
Subtotal of Revenues	900,253	976,300	976,300	1,483,875	52.0%
Fund Total Sources	900,253	976,300	976,300	1,483,875	52.0%
Expenditures:					
Salaries and Benefits	272,128	300,775	300,775	292,763	-2.7%
Supplies	2,658	1,200	1,200	1,306	8.8%
Services	624,574	674,325	674,325	1,189,806	76.4%
Interfund Services	1,356	-	-	-	--
Subtotal of Expenditures	900,716	976,300	976,300	1,483,875	52.0%
Ending Reserves	(463)	-	-	-	--
Fund Total Uses	900,253	976,300	976,300	1,483,875	52.0%

HOME Investment Partnership Grant Fund: Accounts for the Federal Housing and Urban Development (HUD) Grant program used to expand the supply of affordable housing for low and very low income households. The fund is managed by the [Planning and Community Development Department](#).

HOME Investment Partnership Grant Fund (191)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Intergovernmental Revenues	433,514	582,000	1,373,209	1,159,494	99.2%
Goods and Services Charges	15,966	7,821	7,821	82,821	959.0%
Miscellaneous	72,402	47,179	47,179	47,179	0.0%
Subtotal of Revenues	521,882	637,000	1,428,209	1,289,494	102.4%
Fund Total Sources	521,882	637,000	1,428,209	1,289,494	102.4%
Expenditures:					
Salaries and Benefits	48,007	46,622	46,622	43,244	-7.2%
Supplies	33	2,225	2,225	2,292	3.0%
Services	498,842	588,153	1,379,362	1,243,958	111.5%
Subtotal of Expenditures	546,882	637,000	1,428,209	1,289,494	102.4%
Ending Reserves	(25,000)	-	-	-	--
Fund Total Uses	521,882	637,000	1,428,209	1,289,494	102.4%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Debt Service Funds: All funds numbered within the range 200-299 are [debt service funds](#) that account for various city debt obligations and are managed by the [Finance Department](#).

Refunding GO Bonds 1996 Fund (223)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Other Financing Sources	343,363	-	-	-	--
Subtotal of Revenues	343,363	-	-	-	--
Fund Total Sources	343,363	-	-	-	--
Expenditures:					
Principal and Interest	343,363	-	-	-	--
Subtotal of Expenditures	343,363	-	-	-	--
Fund Total Uses	343,363	-	-	-	--

Sportsplex Acquisition Debt Fund (224)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	22,668	23,162	23,263	23,185	0.1%
Revenues:					
Miscellaneous	254,874	278,168	278,168	279,170	0.4%
Subtotal of Revenues	254,874	278,168	278,168	279,170	0.4%
Fund Total Sources	277,542	301,330	301,431	302,355	0.3%
Expenditures:					
Principal and Interest	254,279	273,062	273,062	258,038	-5.5%
Subtotal of Expenditures	254,279	273,062	273,062	258,038	-5.5%
Ending Reserves	23,263	28,268	28,369	44,317	56.8%
Fund Total Uses	277,542	301,330	301,431	302,355	0.3%

2004 PFD/Civic Field LTGO Fund (225)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Intergovernmental Revenues	421,491	662,729	662,729	634,313	-4.3%
Miscellaneous	192,706	-	-	-	--
Other Financing Sources	686,684	721,839	721,839	719,925	-0.3%
Subtotal of Revenues	1,300,881	1,384,568	1,384,568	1,354,238	-2.2%
Fund Total Sources	1,300,881	1,384,568	1,384,568	1,354,238	-2.2%
Expenditures:					
Principal and Interest	1,300,881	1,384,568	1,384,568	1,354,238	-2.2%
Subtotal of Expenditures	1,300,881	1,384,568	1,384,568	1,354,238	-2.2%
Fund Total Uses	1,300,881	1,384,568	1,384,568	1,354,238	-2.2%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Debt Service Funds (continued)

2011 QEC Bond Fund (226)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	226,386	730,864	849,147	1,125,591	54.0%
Revenues:					
Goods and Services Charges	431,919	387,655	387,655	387,655	0.0%
Miscellaneous	190,843	7,288	7,288	14,850	103.8%
Subtotal of Revenues	622,762	394,943	394,943	402,505	1.9%
Fund Total Sources	849,148	1,125,807	1,244,090	1,528,096	35.7%
Ending Reserves	849,148	1,125,807	1,244,090	1,528,096	35.7%
Fund Total Uses	849,148	1,125,807	1,244,090	1,528,096	35.7%

Drake Note Fund (231)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Other Financing Sources	17,963	17,964	17,964	17,964	0.0%
Subtotal of Revenues	17,963	17,964	17,964	17,964	0.0%
Fund Total Sources	17,963	17,964	17,964	17,964	0.0%
Expenditures:					
Principal and Interest	17,963	17,964	17,964	17,964	0.0%
Subtotal of Expenditures	17,963	17,964	17,964	17,964	0.0%
Fund Total Uses	17,963	17,964	17,964	17,964	0.0%

PW Trust Loan-Str Overlay Fund (235)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Other Financing Sources	166,621	165,832	217,852	217,063	30.9%
Subtotal of Revenues	166,621	165,832	217,852	217,063	30.9%
Fund Total Sources	166,621	165,832	217,852	217,063	30.9%
Expenditures:					
Principal and Interest	166,621	165,832	217,852	217,063	30.9%
Subtotal of Expenditures	166,621	165,832	217,852	217,063	30.9%
Fund Total Uses	166,621	165,832	217,852	217,063	30.9%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Debt Service Funds (continued)

LID Guaranty Fund (245) Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	836,502	847,078	1,007,507	7,001	-99.2%
Revenues:					
Miscellaneous	150,296	8,507	8,507	0	-100.0%
Subtotal of Revenues	150,296	8,507	8,507	0	-100.0%
Fund Total Sources	986,798	855,585	1,016,014	7,001	-99.2%
Expenditures:					
Intergovernmental Expenditures	0	0	1,000,000	0	--
Subtotal of Expenditures	0	0	1,000,000	0	--
Ending Reserves	986,798	855,585	16,014	7,001	-99.2%
Fund Total Uses	986,798	855,585	1,016,014	7,001	-99.2%

Fund 270 is an LID fund, not budgeted. Actual expenditures are shown for reference.

#1106 Bakerview Rd Fund (270) Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	2,377	-	48,596	-	--
Revenues:					
Miscellaneous	84,655	-	-	-	--
Subtotal of Revenues	84,655	-	-	-	--
Fund Total Sources	87,032	-	48,596	-	--
Expenditures:					
Principal and Interest	52,399	-	-	-	--
Subtotal of Expenditures	52,399	-	-	-	--
Ending Reserves	34,633	-	48,596	-	--
Fund Total Uses	87,032	-	48,596	-	--

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.

Waterfront Construction #1 Fund Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	-	-	-	-	--
Revenues:					
Taxes	-	-	-	1,035,300	--
Subtotal of Revenues	-	-	-	1,035,300	--
Fund Total Sources	-	-	-	1,035,300	--
Ending Reserves	-	-	-	1,035,300	--
Fund Total Uses	-	-	-	1,035,300	--

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Water Fund (410) Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	11,430,241	4,925,530	11,885,503	7,706,275	56.5%
Revenues:					
Intergovernmental Revenues	586,935	45,000	593,000	45,000	0.0%
Goods and Services Charges	19,914,333	20,406,253	20,406,253	22,153,730	8.6%
Fines	48,461	46,300	46,300	46,300	0.0%
Miscellaneous	280,875	686,914	302,914	310,668	-54.8%
Non Revenues	4,900,000	2,500,000	2,500,000	-	-100.0%
Other Financing Sources	963,112	874,782	874,782	575,000	-34.3%
Subtotal of Revenues	26,693,716	24,559,249	24,723,249	23,130,698	-5.8%
Fund Total Sources	38,123,957	29,484,779	36,608,752	30,836,973	4.6%
Expenditures:					
Salaries and Benefits	3,141,094	3,578,581	3,658,581	3,818,903	6.7%
Supplies	674,861	877,665	882,051	850,496	-3.1%
Interfund Supplies	855,381	1,323,017	1,323,017	2,395,652	81.1%
Services	1,953,855	2,829,587	4,359,167	1,770,752	-37.4%
Interfund Services	3,967,478	3,718,412	3,718,412	3,919,183	5.4%
Intergovernmental Expenditures	4,860,964	4,858,100	4,858,100	5,342,567	10.0%
Capital	7,175,396	2,547,374	7,074,112	4,444,099	74.5%
Principal and Interest	3,345,271	3,176,384	3,176,384	3,215,751	1.2%
Subtotal of Expenditures	25,974,300	22,909,120	29,049,824	25,757,403	12.4%
Ending Reserves	12,149,657	6,575,659	7,558,928	5,079,570	-22.8%
Fund Total Uses	38,123,957	29,484,779	36,608,752	30,836,973	4.6%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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

Wastewater Fund (420)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses		Budget	Budget		Adopted
Beginning Reserves	57,706,271	27,863,769	44,758,031	17,209,362	-38.2%
Revenues:					
Intergovernmental Revenues	319,500	3,000	3,000	2,500	-16.7%
Goods and Services Charges	18,418,623	18,339,074	18,339,074	19,382,827	5.7%
Fines	53,190	48,350	48,350	49,000	1.3%
Miscellaneous	913,544	13,364,007	13,364,007	231,688	-98.3%
Subtotal of Revenues	19,704,857	31,754,431	31,754,431	19,666,015	-38.1%
Fund Total Sources	77,411,128	59,618,200	76,512,462	36,875,377	-38.1%
Expenditures:					
Salaries and Benefits	3,690,481	3,813,028	3,813,028	3,776,031	-1.0%
Supplies	1,320,712	1,019,900	1,019,900	1,304,366	27.9%
Interfund Supplies	64,320	104,991	104,991	96,780	-7.8%
Services	3,228,584	3,538,660	4,788,895	3,828,593	8.2%
Interfund Services	3,435,751	3,327,701	3,327,701	3,024,665	-9.1%
Intergovernmental Expenditures	2,505,224	5,029,696	5,047,158	2,728,643	-45.7%
Capital	15,983,646	32,100,000	47,427,297	3,131,250	-90.2%
Principal and Interest	2,532,738	2,160,460	2,160,460	3,118,761	44.4%
Subtotal of Expenditures	32,761,456	51,094,436	67,689,430	21,009,089	-58.9%
Ending Reserves	44,649,672	8,523,764	8,823,032	15,866,288	86.1%
Fund Total Uses	77,411,128	59,618,200	76,512,462	36,875,377	-38.1%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Storm/Surface Water Utility Fund (430)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	4,598,599	1,055,948	4,592,436	4,239,778	301.5%
Revenues:					
Licenses and Permits	90,826	90,000	90,000	90,000	0.0%
Intergovernmental Revenues	556,565	1,888,800	3,292,416	949,875	-49.7%
Goods and Services Charges	5,343,082	5,698,000	5,698,000	6,607,310	16.0%
Fines	16,546	15,000	15,000	15,450	3.0%
Miscellaneous	61,651	1,305,333	38,059	2,546,900	95.1%
Non Revenues	0	0	2,693,274	2,710,373	--
Other Financing Sources	0	3,775	1,503,775	0	-100.0%
Subtotal of Revenues	6,068,670	9,000,908	13,330,524	12,919,908	43.5%
Fund Total Sources	10,667,269	10,056,856	17,922,960	17,159,686	70.6%
Expenditures:					
Salaries and Benefits	1,356,562	1,725,308	1,758,590	1,940,757	12.5%
Supplies	194,190	157,150	157,150	203,503	29.5%
Interfund Supplies	51,697	74,161	74,161	74,320	0.2%
Services	892,474	878,414	2,523,503	565,090	-35.7%
Interfund Services	1,867,734	2,138,607	2,229,571	2,158,970	1.0%
Intergovernmental Expenditures	651,677	721,411	721,411	879,505	21.9%
Capital	997,380	2,985,369	8,462,785	7,760,358	159.9%
Subtotal of Expenditures	6,011,714	8,680,420	15,927,171	13,582,503	56.5%
Ending Reserves	4,655,555	1,376,436	1,995,789	3,577,183	159.9%
Fund Total Uses	10,667,269	10,056,856	17,922,960	17,159,686	70.6%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Solid Waste Fund: Accounts for revenues and expenditures associated with waste collection, transfer, and disposal in the City; managed by the [Public Works Department](#). A private contractor handles garbage collection and billing in the City.

Solid Waste Fund (440)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	7,360,152	7,459,773	7,526,597	7,988,413	7.1%
Revenues:					
Taxes	1,244,127	1,285,000	1,285,000	1,295,300	0.8%
Intergovernmental Revenues	110,177	170,000	327,116	25,000	-85.3%
Goods and Services Charges	169,072	146,000	146,000	135,770	-7.0%
Miscellaneous	92,316	86,794	86,794	87,765	1.1%
Subtotal of Revenues	1,615,692	1,687,794	1,844,910	1,543,835	-8.5%
Fund Total Sources	8,975,844	9,147,567	9,371,507	9,532,248	4.2%
Expenditures:					
Salaries and Benefits	179,885	203,229	203,229	208,896	2.8%
Supplies	25,185	37,140	37,140	137,594	270.5%
Interfund Supplies	720	8,350	8,350	8,550	2.4%
Services	312,367	879,500	1,144,968	269,875	-69.3%
Interfund Services	198,655	266,690	266,690	266,153	-0.2%
Intergovernmental Expenditures	33,549	1,186	1,186	401,186	33727%
Principal and Interest	699,007	696,980	696,980	698,073	0.2%
Subtotal of Expenditures	1,449,368	2,093,075	2,358,543	1,990,327	-4.9%
Ending Reserves	7,526,476	7,054,492	7,012,964	7,541,921	6.9%
Fund Total Uses	8,975,844	9,147,567	9,371,507	9,532,248	4.2%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Cemetery Fund: This [enterprise fund](#) 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](#).

Cemetery Fund (456)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	338,966	319,494	308,584	298,677	-6.5%
Revenues:					
Goods and Services Charges	273,556	323,820	323,820	333,535	3.0%
Miscellaneous	6,247	3,971	3,971	3,144	-20.8%
Other Financing Sources	221,480	221,480	221,480	221,480	0.0%
Subtotal of Revenues	501,283	549,271	549,271	558,159	1.6%
Fund Total Sources	840,249	868,765	857,855	856,836	-1.4%
Expenditures:					
Salaries and Benefits	309,122	327,533	327,533	319,775	-2.4%
Supplies	60,755	69,645	69,645	59,796	-14.1%
Interfund Supplies	71	150	150	0	-100.0%
Services	39,948	48,152	48,152	49,598	3.0%
Interfund Services	114,916	114,517	114,517	122,914	7.3%
Intergovernmental Expenditures	5,406	4,010	4,010	4,430	10.5%
Subtotal of Expenditures	530,218	564,007	564,007	556,513	-1.3%
Ending Reserves	310,031	304,758	293,848	300,323	-1.5%
Fund Total Uses	840,249	868,765	857,855	856,836	-1.4%

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](#).

Golf Course Fund (460)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	202,898	280,000	302,966	272,737	-2.6%
Revenues:					
Miscellaneous	204,356	208,194	208,194	215,128	3.3%
Subtotal of Revenues	204,356	208,194	208,194	215,128	3.3%
Fund Total Sources	407,254	488,194	511,160	487,865	-0.1%
Expenditures:					
Salaries and Benefits	35,515	39,577	39,577	49,696	25.6%
Supplies	2,742	2,400	2,400	2,472	3.0%
Interfund Supplies	331	-	-	-	--
Services	34,671	117,811	191,311	118,645	0.7%
Interfund Services	20,127	24,791	24,791	21,967	-11.4%
Capital	11,212	-	7,404	-	--
Subtotal of Expenditures	104,598	184,579	265,483	192,780	4.4%
Ending Reserves	302,656	303,615	245,677	295,085	-2.8%
Fund Total Uses	407,254	488,194	511,160	487,865	-0.1%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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

Parking Services Fund (465)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses		Budget	Budget		Adopted
Beginning Reserves	1,398,993	1,337,291	1,544,047	1,934,546	44.7%
Revenues:					
Intergovernmental Revenues	23,500	24,000	24,000	24,000	0.0%
Fines	681,807	750,050	750,050	685,000	-8.7%
Miscellaneous	1,487,629	1,534,375	1,534,375	1,447,511	-5.7%
Subtotal of Revenues	2,192,936	2,308,425	2,308,425	2,156,511	-6.6%
Fund Total Sources	3,591,929	3,645,716	3,852,472	4,091,057	12.2%
Expenditures:					
Salaries and Benefits	381,177	427,970	427,970	397,138	-7.2%
Supplies	151,457	176,050	176,050	278,954	58.5%
Interfund Supplies	166	-	-	-	--
Services	257,547	481,768	481,768	535,693	11.2%
Interfund Services	420,911	382,584	382,584	459,626	20.1%
Intergovernmental Expenditures	726,564	795,320	795,320	825,870	3.8%
Capital	-	-	-	425,000	--
Principal and Interest	133,580	-	-	-	--
Subtotal of Expenditures	2,071,402	2,263,692	2,263,692	2,922,281	29.1%
Ending Reserves	1,520,527	1,382,024	1,588,780	1,168,776	-15.4%
Fund Total Uses	3,591,929	3,645,716	3,852,472	4,091,057	12.2%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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

Medic One Fund (470)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	450,197	601,535	304,062	601,535	0.0%
Revenues:					
Intergovernmental Revenues	3,792,759	4,791,845	4,791,845	5,602,997	16.9%
Goods and Services Charges	2,093,530	2,005,000	2,005,000	-	-100.0%
Miscellaneous	33,761	15,414	15,414	9,042	-41.3%
Other Financing Sources	1,094,366	1,067,774	1,067,774	1,125,000	5.4%
Subtotal of Revenues	7,014,416	7,880,033	7,880,033	6,737,039	-14.5%
Fund Total Sources	7,464,613	8,481,568	8,184,095	7,338,574	-13.5%
Expenditures:					
Salaries and Benefits	5,145,555	5,481,207	5,481,207	5,114,685	-6.7%
Supplies	338,562	386,675	386,675	304,321	-21.3%
Interfund Supplies	-	2,070	2,070	-	-100.0%
Services	292,621	345,629	345,629	545,326	57.8%
Interfund Services	1,346,737	1,364,704	1,364,704	515,041	-62.3%
Intergovernmental Expenditures	34,666	38,413	38,413	46,637	21.4%
Capital	-	123,288	123,288	115,000	-6.7%
Subtotal of Expenditures	7,158,141	7,741,986	7,741,986	6,641,010	-14.2%
Ending Reserves	306,472	739,582	442,109	697,564	-5.7%
Fund Total Uses	7,464,613	8,481,568	8,184,095	7,338,574	-13.5%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Development Services Fund: This [enterprise fund](#) accounts for the operation of the Permit Center and building code enforcement; managed by the [Planning and Community Development Department](#).

Development Services Fund (475)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	1,495,034	2,145,830	1,987,171	2,075,597	-3.3%
Revenues:					
Licenses and Permits	1,341,092	1,230,500	1,230,500	1,230,500	0.0%
Goods and Services Charges	782,304	755,000	755,000	755,000	0.0%
Fines	125	-	-	-	--
Miscellaneous	22,216	14,500	14,500	23,606	62.8%
Subtotal of Revenues	2,145,737	2,000,000	2,000,000	2,009,106	0.5%
Fund Total Sources	3,640,771	4,145,830	3,987,171	4,084,703	-1.5%
Expenditures:					
Salaries and Benefits	1,302,729	1,621,666	1,630,809	1,786,872	10.2%
Supplies	27,688	20,250	20,250	17,800	-12.1%
Interfund Supplies	125	-	-	-	--
Services	30,506	46,470	46,470	50,762	9.2%
Interfund Services	293,086	293,017	293,017	298,357	1.8%
Intergovernmental Expenditures	7,074	77,223	77,223	175,883	127.8%
Subtotal of Expenditures	1,661,208	2,058,626	2,067,769	2,329,674	13.2%
Ending Reserves	1,979,563	2,087,204	1,919,402	1,755,029	-15.9%
Fund Total Uses	3,640,771	4,145,830	3,987,171	4,084,703	-1.5%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Fleet Administration Fund (510)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	7,547,864	6,098,226	6,224,386	6,823,237	11.9%
Revenues:					
Goods and Services Charges	1,823,946	1,774,719	1,774,719	3,413,488	92.3%
Miscellaneous	1,512,050	1,459,736	1,459,736	66,761	-95.4%
Proprietary/Trust Gains (Losses)	(273)	-	-	-	--
Non Revenues	482,292	745,448	745,448	738,702	-0.9%
Other Financing Sources	169,400	50,000	50,000	624,760	1149.5%
Subtotal of Revenues	3,987,415	4,029,903	4,029,903	4,843,711	20.2%
Fund Total Sources	11,535,279	10,128,129	10,254,289	11,666,948	15.2%
Expenditures:					
Salaries and Benefits	780,757	853,562	853,562	1,307,669	53.2%
Supplies	422,391	390,183	397,361	547,040	40.2%
Interfund Supplies	67,488	133,408	133,408	142,222	6.6%
Services	178,455	256,950	256,950	382,532	48.9%
Interfund Services	657,016	612,883	612,883	550,874	-10.1%
Intergovernmental Expenditures	54	7,409	7,409	18,168	145.2%
Capital	1,014,686	1,252,000	1,252,000	1,388,500	10.9%
Principal and Interest	2,200,000	-	-	-	--
Subtotal of Expenditures	5,320,847	3,506,395	3,513,573	4,337,005	23.7%
Ending Reserves	6,214,432	6,621,734	6,740,716	7,329,943	10.7%
Fund Total Uses	11,535,279	10,128,129	10,254,289	11,666,948	15.2%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Purchasing / Materials Management Fund: This [internal service fund](#) consolidates the purchasing function for all City Departments and some warehousing and distribution of supplies. Revenues are from overhead charges and inventory sales to user departments. The fund is managed by the [Public Works Department](#).

Purchasing/Materials Mngmt Fund (520)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	978,611	802,169	45,150	200,460	-75.0%
Revenues:					
Intergovernmental Revenues	4,887	3,000	3,000	-	-100.0%
Goods and Services Charges	2,103,157	2,421,033	2,421,033	3,021,092	24.8%
Miscellaneous	39,017	12,357	12,357	9,512	-23.0%
Subtotal of Revenues	2,147,061	2,436,390	2,436,390	3,030,604	24.4%
Fund Total Sources	3,125,672	3,238,559	2,481,540	3,231,064	-0.2%
Expenditures:					
Salaries and Benefits	679,613	777,677	777,677	702,531	-9.7%
Supplies	2,070,073	1,504,200	1,504,200	2,003,915	33.2%
Interfund Supplies	105	-	-	-	--
Services	8,023	53,455	53,455	88,100	64.8%
Interfund Services	409,912	423,590	423,590	323,381	-23.7%
Intergovernmental Expenditures	5,637	17,075	17,075	38,068	122.9%
Capital	-	-	-	20,000	--
Subtotal of Expenditures	3,173,363	2,775,997	2,775,997	3,175,995	14.4%
Ending Reserves	(47,691)	462,562	(294,457)	55,069	-88.1%
Fund Total Uses	3,125,672	3,238,559	2,481,540	3,231,064	-0.2%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Facilities Administration Fund (530)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	3,661,606	943,969	1,157,245	1,023,563	8.4%
Revenues:					
Intergovernmental Revenues	246,305	246,304	246,304	246,304	0.0%
Goods and Services Charges	105,559	141,609	141,609	2,944,178	1979.1%
Miscellaneous	2,554,962	2,593,987	2,593,987	75,112	-97.1%
Other Financing Sources	190,000	690,000	690,000	300,000	-56.5%
Subtotal of Revenues	3,096,826	3,671,900	3,671,900	3,565,594	-2.9%
Fund Total Sources	6,758,432	4,615,869	4,829,145	4,589,157	-0.6%
Expenditures:					
Salaries and Benefits	1,467,554	1,538,770	1,538,770	1,530,697	-0.5%
Supplies	106,429	102,626	102,626	155,375	51.4%
Interfund Supplies	26,170	41,510	41,510	42,755	3.0%
Services	3,324,596	1,226,570	1,447,233	1,189,826	-3.0%
Interfund Services	327,015	308,395	308,395	301,954	-2.1%
Intergovernmental Expenditures	27	11,203	11,203	28,328	152.9%
Capital	-	48,000	48,000	20,000	-58.3%
Principal and Interest	352,550	351,864	351,864	351,864	0.0%
Subtotal of Expenditures	5,604,341	3,628,938	3,849,601	3,620,799	-0.2%
Ending Reserves	1,154,091	986,931	979,544	968,358	-1.9%
Fund Total Uses	6,758,432	4,615,869	4,829,145	4,589,157	-0.6%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Telecommunication and Technology Fund: An [internal service fund](#) that collects revenues from user departments to pay for telephone and technology expenditures citywide. The fund is managed by the [Information Technology Services Department](#). Funds 541 through 543 are new subfunds of 540, but are treated as separate funds here for reporting purposes.

Telecommunication and Technology Fund (540)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	1,624,948	370,065	357,653	253,551	-31.5%
Revenues:					
Goods and Services Charges	359,530	389,915	389,915	402,142	3.1%
Miscellaneous	24,297	6,235	6,235	14,571	133.7%
Other Financing Sources	746,638	-	-	-	--
Subtotal of Revenues	1,130,465	396,150	396,150	416,713	5.2%
Fund Total Sources	2,755,413	766,215	753,803	670,264	-12.5%
Expenditures:					
Salaries and Benefits	96,228	100,973	100,973	102,715	1.7%
Supplies	227,109	900	900	928	3.1%
Services	400,774	246,980	246,980	251,817	2.0%
Interfund Services	46,812	50,883	33,146	60,651	19.2%
Capital	39,923	165,000	165,000	125,000	-24.2%
Subtotal of Expenditures	810,846	564,736	546,999	541,111	-4.2%
Ending Reserves	1,944,567	201,479	206,804	129,153	-35.9%
Fund Total Uses	2,755,413	766,215	753,803	670,264	-12.5%

Technology Replacement & Reserve Fund (541)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	-	1,490,000	1,587,649	1,300,000	-12.8%
Revenues:					
Miscellaneous	-	16,722	16,722	4,446	-73.4%
Other Financing Sources	-	733,115	733,115	1,012,517	38.1%
Subtotal of Revenues	-	749,837	749,837	1,016,963	35.6%
Fund Total Sources	-	2,239,837	2,337,486	2,316,963	3.4%
Expenditures:					
Supplies	-	51,000	218,198	-	-100.0%
Services	-	30,000	80,599	15,000	-50.0%
Interfund Services	-	-	17,737	-	--
Capital	-	946,636	946,636	1,649,165	74.2%
Subtotal of Expenditures	-	1,027,636	1,263,170	1,664,165	61.9%
Ending Reserves	-	1,212,201	1,074,316	652,798	-46.1%
Fund Total Uses	-	2,239,837	2,337,486	2,316,963	3.4%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Telecommunication and Technology Subfunds, continued:

PW Computer Infrastructure Repl Fund (542)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Goods and Services Charges	-	-	397,000	746,380	--
Miscellaneous	-	-	-	100	--
Other Financing Sources	-	397,000	-	-	-100.0%
Subtotal of Revenues	-	397,000	397,000	746,480	88.0%
Fund Total Sources	-	397,000	397,000	746,480	88.0%
Expenditures:					
Supplies	-	177,000	177,000	476,588	169.3%
Services	-	220,000	220,000	195,100	-11.3%
Intergovernmental Expenditures	-	-	-	74,792	--
Subtotal of Expenditures	-	397,000	397,000	746,480	88.0%
Fund Total Uses	-	397,000	397,000	746,480	88.0%

GIS Administration Fund (543)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Revenues:					
Miscellaneous	-	-	-	3,000	--
Other Financing Sources	-	347,130	347,130	350,234	0.9%
Subtotal of Revenues	-	347,130	347,130	353,234	1.8%
Fund Total Sources	-	347,130	347,130	353,234	1.8%
Expenditures:					
Salaries and Benefits	-	301,743	301,743	310,064	2.8%
Supplies	-	4,179	4,179	4,650	11.3%
Services	-	27,358	27,358	23,466	-14.2%
Interfund Services	-	13,850	13,850	12,604	-9.0%
Intergovernmental Expenditures	-	-	-	2,450	--
Subtotal of Expenditures	-	347,130	347,130	353,234	1.8%
Fund Total Uses	-	347,130	347,130	353,234	1.8%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Claims Litigation Fund (550)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses		Budget	Budget		Adopted
Beginning Reserves	3,952,891	4,251,014	4,662,738	4,428,390	4.2%
Revenues:					
Intergovernmental Revenues	-	16,868	16,868	-	-100.0%
Goods and Services Charges	-	-	-	1,200,000	--
Miscellaneous	1,236,789	1,245,885	1,245,885	49,582	-96.0%
Other Financing Sources	800,000	-	-	-	--
Subtotal of Revenues	2,036,789	1,262,753	1,262,753	1,249,582	-1.0%
Fund Total Sources	5,989,680	5,513,767	5,925,491	5,677,972	3.0%
Expenditures:					
Salaries and Benefits	165,823	182,271	182,271	178,459	-2.1%
Supplies	4,580	6,600	6,600	5,047	-23.5%
Services	1,019,777	768,206	768,206	851,779	10.9%
Interfund Services	137,077	128,926	128,926	112,200	-13.0%
Subtotal of Expenditures	1,327,257	1,086,003	1,086,003	1,147,485	5.7%
Ending Reserves	4,662,423	4,427,764	4,839,488	4,530,487	2.3%
Fund Total Uses	5,989,680	5,513,767	5,925,491	5,677,972	3.0%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Unemployment Compensation Fund: The City of Bellingham is self insured for unemployment benefits. This [internal service fund](#) accounts for these payments and is managed by the [Human Resources Department](#).

Unemployment Compensation Fund (561)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	471,756	396,435	475,239	458,932	15.8%
Revenues:					
Miscellaneous	111,410	124,484	124,484	125,938	1.2%
Subtotal of Revenues	111,410	124,484	124,484	125,938	1.2%
Fund Total Sources	583,166	520,919	599,723	584,870	12.3%
Expenditures:					
Salaries and Benefits	81,363	174,659	174,659	175,005	0.2%
Interfund Services	11,520	10,945	10,945	9,928	-9.3%
Subtotal of Expenditures	92,883	185,604	185,604	184,933	-0.4%
Ending Reserves	490,283	335,315	414,119	399,937	19.3%
Fund Total Uses	583,166	520,919	599,723	584,870	12.3%

Workers' Compensation Self Insurance Fund: The City of Bellingham is self insured for worker's compensation benefits. This [internal service fund](#) accounts for these payments and is managed by the [Human Resources Department](#).

Workers Comp Self-Insurance Fund (562)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	960,649	922,278	933,374	781,439	-15.3%
Revenues:					
Miscellaneous	532,322	576,078	576,078	651,722	13.1%
Subtotal of Revenues	532,322	576,078	576,078	651,722	13.1%
Fund Total Sources	1,492,971	1,498,356	1,509,452	1,433,161	-4.4%
Expenditures:					
Salaries and Benefits	101,445	111,076	111,076	112,727	1.5%
Supplies	0	2,625	2,625	2,601	-0.9%
Services	420,614	479,600	479,600	530,870	10.7%
Interfund Services	21,760	21,904	21,904	20,068	-8.4%
Intergovernmental Expenditures	45,866	100,000	100,000	60,000	-40.0%
Subtotal of Expenditures	589,685	715,205	715,205	726,266	1.5%
Ending Reserves	903,286	783,151	794,247	706,895	-9.7%
Fund Total Uses	1,492,971	1,498,356	1,509,452	1,433,161	-4.4%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Health Benefits Fund: Collects funds for payment of employee health care benefits including: medical, dental, and vision. This [internal service fund](#) is managed by the [Human Resources Department](#).

Health Benefits Fund (565)	2012	2013	2013	2014	Change
Revenues and Sources	Actual	Adopted	Revised	Budget	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	1,811,182	3,119,710	2,285,970	2,982,698	-4.4%
Revenues:					
Miscellaneous	12,376,625	13,529,522	13,529,522	14,309,889	5.8%
Subtotal of Revenues	12,376,625	13,529,522	13,529,522	14,309,889	5.8%
Fund Total Sources	14,187,807	16,649,232	15,815,492	17,292,587	3.9%
Expenditures:					
Salaries and Benefits	500,669	532,667	532,667	632,537	18.7%
Supplies	19,760	38,050	38,050	38,575	1.4%
Services	11,210,862	12,914,300	12,914,300	13,014,730	0.8%
Interfund Services	170,989	176,088	176,088	183,112	4.0%
Intergovernmental Expenditures	2,581	10,400	10,400	11,286	8.5%
Subtotal of Expenditures	11,904,861	13,671,505	13,671,505	13,880,240	1.5%
Ending Reserves	2,282,946	2,977,727	2,143,987	3,412,347	14.6%
Fund Total Uses	14,187,807	16,649,232	15,815,492	17,292,587	3.9%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

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](#).

Firefighter Pension and Benefit Fund (612)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	5,790,933	6,375,204	6,403,965	6,368,375	-0.1%
Revenues:					
Taxes	1,872,320	1,840,560	1,840,560	1,900,000	3.2%
Intergovernmental Revenues	119,668	115,000	115,000	120,000	4.3%
Miscellaneous	323,495	241,133	241,133	226,100	-6.2%
Non Revenues	202,670	222,864	222,864	222,329	-0.2%
Subtotal of Revenues	2,518,153	2,419,557	2,419,557	2,468,429	2.0%
Fund Total Sources	8,309,086	8,794,761	8,823,522	8,836,804	0.5%
Expenditures:					
Salaries and Benefits	1,685,334	1,977,342	1,977,342	1,836,800	-7.1%
Supplies	32,981	61,450	61,450	63,294	3.0%
Services	142,090	325,550	325,550	353,318	8.5%
Interfund Services	46,096	45,734	45,734	32,617	-28.7%
Subtotal of Expenditures	1,906,501	2,410,076	2,410,076	2,286,029	-5.1%
Ending Reserves	6,402,585	6,384,685	6,413,446	6,550,775	2.6%
Fund Total Uses	8,309,086	8,794,761	8,823,522	8,836,804	0.5%

Police Pension and Benefit Fund (613)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	5,039,546	5,545,685	5,571,730	5,827,188	5.1%
Revenues:					
Miscellaneous	1,549,033	1,297,081	1,297,081	1,438,940	10.9%
Subtotal of Revenues	1,549,033	1,297,081	1,297,081	1,438,940	10.9%
Fund Total Sources	6,588,579	6,842,766	6,868,811	7,266,128	6.2%
Expenditures:					
Salaries and Benefits	841,061	1,042,000	1,042,000	1,113,500	6.9%
Supplies	39,039	40,850	40,850	42,076	3.0%
Services	105,549	235,860	235,860	243,686	3.3%
Interfund Services	34,172	34,511	34,511	21,573	-37.5%
Subtotal of Expenditures	1,019,821	1,353,221	1,353,221	1,420,835	5.0%
Ending Reserves	5,568,758	5,489,545	5,515,590	5,845,293	6.5%
Fund Total Uses	6,588,579	6,842,766	6,868,811	7,266,128	6.2%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Both of these [permanent funds](#) are legally restricted to the extent that only earnings, not principal, may be used.

Greenways Maintenance Endowment Fund: Portions of the first and third Greenway levies were dedicated to provide for maintenance of properties acquired. The fund is managed by the [Parks and Recreation Department](#).

Greenways Maint Endowment Fund (701)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	707,872	1,027,640	1,017,791	1,027,640	0.0%
Revenues:					
Taxes	398,456	418,600	418,600	422,786	1.0%
Miscellaneous	50,739	38,160	38,160	51,728	35.6%
Subtotal of Revenues	449,195	456,760	456,760	474,514	3.9%
Fund Total Sources	1,157,067	1,484,400	1,474,551	1,502,154	1.2%
Expenditures:					
Interfund Services	7,200	6,080	6,080	6,127	0.8%
Intergovernmental Expenditures	131,684	154,581	154,581	2,996	-98.1%
Subtotal of Expenditures	138,884	160,661	160,661	9,123	-94.3%
Ending Reserves	1,018,183	1,323,739	1,313,890	1,493,031	12.8%
Fund Total Uses	1,157,067	1,484,400	1,474,551	1,502,154	1.2%

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](#).

Nat Res Protect & Restoration Fund (702)		2013	2013	2014	Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	2,728,638	2,544,854	2,663,018	2,586,151	1.6%
Revenues:					
Miscellaneous	57,611	42,298	42,298	78,915	86.6%
Non Revenues	-	-	-	103,232	--
Subtotal of Revenues	57,611	42,298	42,298	182,147	330.6%
Fund Total Sources	2,786,249	2,587,152	2,705,316	2,768,298	7.0%
Expenditures:					
Services	118,237	-	119,653	78,915	--
Interfund Services	4,995	2,558	2,558	658	-74.3%
Subtotal of Expenditures	123,232	2,558	122,211	79,573	3010.8%
Ending Reserves	2,663,017	2,584,594	2,583,105	2,688,725	4.0%
Fund Total Uses	2,786,249	2,587,152	2,705,316	2,768,298	7.0%

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Public Facilities District Fund: The Bellingham-Whatcom Public Facilities District (BWPFD) 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.

Public Facilities District Fund (965)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	1,384,324	1,362,813	1,466,193	1,578,808	15.8%
Revenues:					
Taxes	1,117,838	1,110,000	1,110,000	1,175,000	5.9%
Miscellaneous	40,915	27,704	27,704	21,541	-22.2%
Subtotal of Revenues	1,158,753	1,137,704	1,137,704	1,196,541	5.2%
Fund Total Sources	2,543,077	2,500,517	2,603,897	2,775,349	11.0%
Expenditures:					
Salaries and Benefits	11,293	13,136	13,136	-	-100.0%
Supplies	-	1,150	1,150	1,000	-13.0%
Services	4,454	14,025	14,025	9,260	-34.0%
Intergovernmental Expenditures	9,900	18,000	18,000	39,500	119.4%
Principal and Interest	1,040,127	1,041,686	1,041,686	1,204,214	15.6%
Subtotal of Expenditures	1,065,774	1,087,997	1,087,997	1,253,974	15.3%
Ending Reserves	1,477,303	1,412,520	1,515,900	1,521,375	7.7%
Fund Total Uses	2,543,077	2,500,517	2,603,897	2,775,349	11.0%

Public Development Authority:

In 2008, City Council created the Bellingham Public Development Authority (PDA) as a separate legal entity to serve as the City's real estate development arm. The [Public Development Authority](#) is a [discrete component unit](#) of the City and funded by General Fund transfers.

Public Development Authority Fund (970)		2013	2013		Change
Revenues and Sources	2012	Adopted	Revised	2014	from '13
Expenditures and Uses	Actual	Budget	Budget	Budget	Adopted
Beginning Reserves	102,161	1,288,079	1,310,784	1,198,347	-7.0%
Revenues:					
Intergovernmental Revenues	320,000	250,000	250,000	0	-100.0%
Miscellaneous	7,880	10,268	10,268	13,034	26.9%
Other Financing Sources	1,176,877	-	-	0	--
Subtotal of Revenues	1,504,757	260,268	260,268	13,034	-95.0%
Fund Total Sources	1,606,918	1,548,347	1,571,052	1,211,381	-21.8%
Expenditures:					
Salaries and Benefits	52,510	55,656	55,656	56,176	0.9%
Supplies	3,512	14,481	14,481	5,170	-64.3%
Services	231,977	276,863	276,959	1,052,273	280.1%
Intergovernmental Expenditures	7,413	3,000	3,000	12,000	300.0%
Subtotal of Expenditures	295,412	350,000	350,096	1,125,619	221.6%
Ending Reserves	1,311,506	1,198,347	1,220,956	85,762	-92.8%
Fund Total Uses	1,606,918	1,548,347	1,571,052	1,211,381	-21.8%

Fund Budgets

Revenues and Sources, Expenditures and Uses – All Funds (continued)

Citywide Total

All Funds in Aggregate Revenues and Sources Expenditures and Uses	2012 Actual	2013 Adopted Budget	2013 Revised Budget	2014 Budget	Change from '13 Adopted
Beginning Reserves	167,400,789	119,786,368	162,174,048	118,868,056	-0.8%
Revenues:					
Taxes	76,896,970	81,249,761	81,249,761	85,268,500	4.9%
Licenses and Permits	2,664,560	2,458,771	2,458,771	2,546,071	3.6%
Intergovernmental Revenues	17,125,761	18,962,270	38,496,315	17,160,120	-9.5%
Goods and Services Charges	69,329,043	69,765,820	70,162,820	79,590,637	14.1%
Fines	1,972,190	2,130,800	2,130,800	2,119,233	-0.5%
Miscellaneous	26,151,561	39,957,423	39,670,001	23,726,416	-40.6%
Proprietary/Trust Gains (Losses)	(273)	0	0	0	--
Non Revenues	5,584,962	3,468,312	6,161,586	3,774,636	8.8%
Other Financing Sources	9,209,382	6,736,273	7,891,293	8,688,285	29.0%
Subtotal of Revenues	208,934,156	224,729,430	248,221,347	222,873,898	-0.8%
All Funds Total Sources	376,334,945	344,515,798	410,395,395	341,741,954	-0.8%
Expenditures:					
Salaries and Benefits	79,288,980	86,131,098	86,774,584	87,372,581	1.4%
Supplies	8,981,410	8,213,031	8,565,508	9,760,351	18.8%
Interfund Supplies	1,161,528	1,854,549	1,854,549	2,871,963	54.9%
Services	36,342,625	41,525,878	59,761,788	45,508,092	9.6%
Interfund Services	23,714,958	23,227,113	23,536,077	22,725,706	-2.2%
Intergovernmental Expenditures	19,584,512	21,408,320	23,417,802	21,569,482	0.8%
Capital	33,013,568	52,813,763	100,671,619	37,557,742	-28.9%
Principal and Interest	12,705,975	9,525,277	9,577,297	10,689,323	12.2%
Subtotal of Expenditures	214,793,556	244,699,029	314,159,224	238,055,240	-2.7%
Ending Reserves	161,541,389	99,816,769	96,236,171	103,686,714	3.9%
All Funds Total Uses	376,334,945	344,515,798	410,395,395	341,741,954	-0.8%

DEPARTMENTAL BUDGETS

Each Departmental section includes:

- Funding sources and expenditures by type summary with explanations of significant changes between the 2013 and 2014 adopted budgets.
- Revenues by fund and sub-type detail.
- Expenditures by fund and sub-type detail.
- Program revenue and expenditure summaries followed by program descriptions.

Department Budget Summaries

In the Departmental Budgets we show total expenditures across all funds and programs. The Funding Sources table presents total resources used by the department from each fund; this includes total revenue generated by the department as well as use of shared revenues and reserves.

Expenditures by Type tables show total department expenditures. Expenditure totals balance in all sections of the budget, but expenditure types may be categorized slightly differently in different reports.

Department Programs

Program revenues are those generated by the department and do not balance with expenditures. Shared revenues and reserves are used to fund the balance of the department budgets.

Program expenditure tables give the total cost per program and may include multiple funds. Descriptions of each program's function are included.

FIRE DEPARTMENT

Fire Department Budget Summary

Most of the Fire Department's operations are funded by the City's General Fund. The [Public Safety Dispatch Fund](#) accounts for countywide 9-1-1 emergency dispatch for Fire, Medic One, and Police Departments. In 2014, the [Medic One Fund](#) accounts for the City's operation for a portion of the Medic One Service.

*(Links in the above paragraph go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	14,268,583	14,841,833	15,344,460	3.4%
Public Safety Dispatch	1,270,448	1,343,511	1,346,099	0.2%
Medic One	7,158,141	7,741,986	6,641,010	0.0%
TOTAL ALL SOURCES	22,697,172	23,927,330	23,331,569	-2.5%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	18,302,189	19,134,972	19,266,988	0.7%
Supplies	716,645	815,525	728,029	-10.7%
Other Services and Charges	3,373,713	3,584,793	2,947,736	-17.8%
Intergovernmental Services	66,552	45,888	51,487	12.2%
Subtotal of Operations	22,459,099	23,581,178	22,994,240	-2.5%
Debt Service	226,073	222,864	222,329	-0.2%
Capital Outlay	12,000	123,288	115,000	-6.7%
TOTAL EXPENDITURES	22,697,172	23,927,330	23,331,569	-2.5%

TOTAL PAID STAFF	161.5	158.6	157.5	-0.7%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Decrease in *Supplies* of -10.7% is primarily due to the implementation of a citywide computer replacement program that systematically replaces computers based on its useful life schedule.
- Decrease in *Other Services and Charges* of -17.8% is largely due to an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System. Pension expenses are now accounted for in the *Salaries and Benefits* category.

[Capital projects and purchases](#) for the Fire Department are listed in the Capital Facilities Plan.

Fire Department Budget Summary – Revenues

The difference between the revenues generated by the department and the department’s total expenditures may be made up from fund reserves and from revenue sources shared by multiple departments. These revenue tables show department-generated revenue only. The total resources from each fund that balance to the department expenditures are shown in the department’s Funding Sources table on the previous page.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Business Licenses & Permits</i>	930	700	0	-100.0%
<i>Non Business Licenses & Permits</i>	17,734	1,000	0	-100.0%
Licenses & Permits Subtotal	18,664	1,700	0	-100.0%
<i>Direct Federal Grants</i>	266,175	0	0	0.0%
<i>Indirect Federal Grants</i>	3,128	0	35,642	0.0%
<i>Intergovernmental Service Revenues</i>	5,415	0	30,000	0.0%
Intergovernmental Subtotal	274,718	0	65,642	0.0%
<i>General Government Services</i>	55	0	208,920	0.0%
<i>Public Safety Services</i>	364,921	575,000	780,259	35.7%
Charges for Services Subtotal	364,976	575,000	989,179	72.0%
<i>Rents, Leases & Concessions</i>	20,700	21,000	24,500	16.7%
<i>Contributions & Donations (Private)</i>	100	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	28,766	0	0	0.0%
Miscellaneous Subtotal	49,566	21,000	24,500	16.7%
TOTAL REVENUES	707,924	597,700	1,079,321	80.6%

Public Safety Dispatch Fund

All dispatch revenues are recognized in the [Police Department](#) and are not shown here. This is because the Bellingham Police Department manages the What-Comm Dispatch center and the Public Safety Dispatch Fund.

The total amount the Fire Department uses from the dispatch fund is shown in the department’s Funding Sources table on the previous page and in the department’s Budgeted Expenditures table which follow the revenue tables.

Total [Public Safety Dispatch Fund](#) revenues and expenditures are shown in the Fund Budgets section of the document.

Fire Department

Fire Department Budget Summary – Revenues (continued)

Medic One Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>State Grants</i>	1,534	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	3,791,225	4,791,845	5,602,997	16.9%
Intergovernmental Subtotal	3,792,759	4,791,845	5,602,997	16.9%
<i>General Government Services</i>	6,215	5,000	0	-100.0%
<i>Public Safety Services</i>	2,087,315	2,000,000	0	-100.0%
Charges for Services Subtotal	2,093,530	2,005,000	0	-100.0%
<i>Interest & Other Earnings</i>	9,655	15,414	9,042	-41.3%
<i>Contributions & Donations (Private)</i>	7,182	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	16,924	0	0	0.0%
Miscellaneous Subtotal	33,761	15,414	9,042	-41.3%
Proceeds of Refunding LT Debt	12,000	0	0	0.0%
<i>Transfers In</i>	1,082,366	1,067,774	1,125,000	5.4%
Other Subtotal	1,094,366	1,067,774	1,125,000	5.4%
TOTAL REVENUES	7,014,416	7,880,033	6,737,039	-14.5%

Fire Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	8,785,895	8,968,080	9,202,417	2.6%
OVERTIME & HAZARD DUTY	299,688	546,285	540,254	-1.1%
SALARIES & WAGES Subtotal	9,085,583	9,514,365	9,742,671	2.4%
PERSONNEL BENEFITS	3,096,995	3,074,073	3,154,937	2.6%
PERSONNEL BENEFITS Subtotal	3,096,995	3,074,073	3,154,937	2.6%
OFFICE & OPER. SUPPLIES	119,950	115,460	124,423	7.8%
FUEL CONSUMED	75,367	79,930	79,651	-0.3%
SMALL TOOLS & MINOR EQUIP	175,738	219,900	204,901	-6.8%
INTERFUND WAREHOUSE SUPPLIES	0	100	0	-100.0%
SUPPLIES Subtotal	371,055	415,390	408,975	-1.5%
PROFESSIONAL SERVICES	95,893	107,510	126,135	17.3%
COMMUNICATION	14,540	18,190	18,736	3.0%
TRAVEL	692	4,150	8,765	111.2%
ADVERTISING	743	200	206	3.0%
OPERATING RENTALS & LEASES	28,769	29,800	86,799	191.3%
UTILITY SERVICE	86	200	20,206	10003.0%
REPAIRS & MAINTENANCE	28,343	39,460	40,644	3.0%
MISCELLANEOUS	23,721	28,360	42,490	49.8%
INTERFUND PROFESSIONAL SERVICES	47,913	57,284	81,288	41.9%
INTERFUND COMMUNICATION	296,708	418,285	427,867	2.3%
INTERFUND OP RENTALS & LEASES	557,623	563,168	568,181	0.9%
INTERFUND INSURANCE	95,802	96,487	97,283	0.8%
INTERFUND REPAIRS & MAINTENANCE	254,158	247,197	292,098	18.2%
OTHER SERVICES & CHARGES Subtotal	1,444,991	1,610,291	1,810,698	12.4%
INTERGOVERNMENTAL PROF SERVS	4,498	4,850	4,850	0.0%
EXTERNAL TAXES & OPER ASSESS	2,224	0	0	0.0%
INTERFUND SUBSIDIES	25,164	0	0	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	31,886	4,850	4,850	0.0%
MACHINERY AND EQUIPMENT	12,000	0	0	0.0%
CAPITAL OUTLAY Subtotal	12,000	0	0	0.0%
PRINCIPAL	202,670	208,213	210,815	1.2%
DEBT SERVICE PRINCIPAL Subtotal	202,670	208,213	210,815	1.2%
INTEREST ON INTERFUND DEBT	23,403	14,651	11,514	-21.4%
DEBT SERVICE INTEREST Subtotal	23,403	14,651	11,514	-21.4%
TOTAL EXPENDITURES	14,268,583	14,841,833	15,344,460	3.4%

Fire Department

Fire Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	814,398	849,457	829,102	-2.4%
OVERTIME & HAZARD DUTY	49,890	51,000	51,000	0.0%
SALARIES & WAGES Subtotal	864,288	900,457	880,102	-2.3%
PERSONNEL BENEFITS	341,540	370,090	374,593	1.2%
PERSONNEL BENEFITS Subtotal	341,540	370,090	374,593	1.2%
OFFICE & OPER. SUPPLIES	2,505	2,880	2,967	3.0%
SMALL TOOLS & MINOR EQUIP	4,523	8,510	11,766	38.3%
SUPPLIES Subtotal	7,028	11,390	14,733	29.4%
PROFESSIONAL SERVICES	16,094	20,000	20,600	3.0%
TRAVEL	2,190	5,860	7,936	35.4%
REPAIRS & MAINTENANCE	19,178	16,100	16,583	3.0%
MISCELLANEOUS	2,789	2,300	2,969	29.1%
INTERFUND PROFESSIONAL SERVICES	9,369	5,778	19,539	238.2%
INTERFUND COMMUNICATION	2,042	2,329	2,462	5.7%
INTERFUND OP RENTALS & LEASES	5,930	6,582	6,582	0.0%
OTHER SERVICES & CHARGES Subtotal	57,592	58,949	76,671	30.1%
INTERFUND SUBSIDIES	0	2,625	0	-100.0%
INTERGOVERNMENTAL SERVICES Subtotal	0	2,625	0	-100.0%
TOTAL EXPENDITURES	1,270,448	1,343,511	1,346,099	0.2%

Fire Department Budget Summary – Expenditures (continued)

Medic One Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014	2015 Estimate
SALARIES & WAGES	3,919,016	4,028,863	3,763,822	-6.6%	3,763,822
OVERTIME & HAZARD DUTY	184,774	210,332	185,332	-11.9%	185,332
SALARIES & WAGES Subtotal	4,103,790	4,239,195	3,949,154	-6.8%	3,949,154
PERSONNEL BENEFITS	1,041,765	1,242,012	1,165,531	-6.2%	1,148,056
PERSONNEL BENEFITS Subtotal	1,041,765	1,242,012	1,165,531	-6.2%	1,148,056
OFFICE & OPER. SUPPLIES	255,011	265,615	217,832	-18.0%	224,368
FUEL CONSUMED	65,841	69,470	57,505	-17.2%	59,230
SMALL TOOLS & MINOR EQUIP	17,710	51,590	28,984	-43.8%	29,854
INTERFUND WAREHOUSE SUPPLIES	0	2,070	0	-100.0%	0
SUPPLIES Subtotal	338,562	388,745	304,321	-21.7%	313,452
PROFESSIONAL SERVICES	131,645	105,969	311,566	194.0%	320,913
COMMUNICATION	10,387	14,150	14,575	3.0%	15,013
TRAVEL	5,828	6,980	3,699	-47.0%	3,809
OPERATING RENTALS & LEASES	25,741	44,665	41,005	-8.2%	42,235
INSURANCE	24,932	32,000	32,000	0.0%	32,000
UTILITY SERVICE	18,312	26,100	26,884	3.0%	27,690
REPAIRS & MAINTENANCE	39,279	69,215	74,912	8.2%	77,160
MISCELLANEOUS	36,497	46,050	40,685	-11.7%	41,906
INTERFUND PROFESSIONAL SERVICES	322,450	325,819	341,914	4.9%	352,172
INTERFUND COMMUNICATION	902,226	904,370	18,636	-97.9%	19,195
INTERFUND INSURANCE	15,093	18,100	15,201	-16.0%	15,201
INTERFUND REPAIRS & MAINTENANCE	106,968	116,915	139,290	19.1%	143,469
OTHER SERVICES & CHARGES Subtotal	1,639,358	1,710,333	1,060,367	-38.0%	560,726
INTERGOVERNMENTAL PROF SERVS	6,901	0	0	0.0%	0
EXTERNAL TAXES & OPER ASSESS	13,257	24,870	24,870	0.0%	24,870
INTERFUND SUBSIDIES	14,508	13,543	21,767	60.7%	23,937
INTERGOVERNMENTAL SERVICES Subtotal	34,666	38,413	46,637	21.4%	48,807
MACHINERY AND EQUIPMENT	0	123,288	115,000	-6.7%	115,000
CAPITAL OUTLAY Subtotal	0	123,288	115,000	-6.7%	115,000
TOTAL EXPENDITURES	7,158,141	7,741,986	6,641,010	-14.2%	6,665,232

Fire Department

Fire Department Program Groups

The Revenues by Group table below shows department-generated revenue only. The difference between the revenues generated by the department and the department's total expenditures may be made up from fund reserves and from revenue sources shared by multiple departments, or by increases or decreases in this department's fund reserves.

Fire Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Fire Administration</i>	22,819	21,000	432,929	1961.6%
<i>Fire Operations</i>	661,464	575,000	580,750	1.0%
<i>Fire Life Safety Operations</i>	18,664	1,700	-	-100.0%
<i>Fire Dept Training Operations</i>	4,903	-	30,000	--
<i>Emergency Medical Services</i>	7,014,416	7,880,033	6,737,039	-14.5%
<i>Emergency Management</i>	74	-	35,642	--
Subtotal of Revenues by Group	7,722,340	8,477,733	7,816,360	-7.8%

Fire Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Fire Administration</i>	1,207,409	1,259,618	1,742,073	38.3%
<i>Fire Operations</i>	11,936,951	12,391,596	12,287,777	-0.8%
<i>Fire Life Safety Operations</i>	471,418	475,325	476,983	0.3%
<i>Fire Dept Training Operations</i>	375,205	409,388	453,487	10.8%
<i>Emergency Medical Services</i>	7,158,141	7,741,986	6,641,010	-14.2%
<i>Emergency Management</i>	277,600	305,906	384,140	25.6%
<i>Fire/EMS Dispatch Operations</i>	1,270,448	1,343,511	1,346,099	0.2%
TOTAL EXPENDITURES	22,697,172	23,927,330	23,331,569	-2.5%

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.

Fire Department Program Groups (continued)

Group Descriptions (continued)

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

Beginning in 2014, the Emergency Medical Services Group accounts for revenues and expenditures of the City's portion of the Medic One enterprise service that provides 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, managed by the Bellingham Police Department.

POLICE DEPARTMENT

Police Department Budget Summary

The majority of the Police Department’s operations are funded by the City’s General Fund. Additional funding comes from these Special Revenue Funds: [Police Federal Equitable Share Fund](#), [Asset Forfeiture/ Drug Enforcement Fund](#), and [Criminal Justice Tax Fund](#). The What-Comm Dispatch Center, operated by the Police Department, is funded by countywide user fees accounted for in the [Public Safety Dispatch Fund](#), which also supports the [Fire Department’s](#) Fire/EMS Dispatch Center.

*(Links in the above paragraph go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	20,611,116	22,282,695	22,408,741	0.6%
Police Federal Equitable Share	93,087	94,280	162,172	72.0%
Asset Forfeiture/Drug Enforce.	46,817	48,523	62,031	27.8%
Criminal Justice	278,955	507,876	803,311	58.2%
Public Safety Dispatch	3,443,778	3,436,988	3,470,735	1.0%
TOTAL ALL SOURCES	24,473,753	26,370,362	26,906,990	2.0%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	16,744,202	18,902,147	20,232,458	7.0%
Supplies	954,805	765,347	994,797	30.0%
Other Services and Charges	4,739,158	4,545,820	3,808,808	-16.2%
Intergovernmental Services	1,842,644	2,027,048	1,834,927	-9.5%
Subtotal of Operations	24,280,809	26,240,362	26,870,990	2.4%
Capital Outlay	192,944	130,000	36,000	-72.3%
TOTAL EXPENDITURES	24,473,753	26,370,362	26,906,990	2.0%

TOTAL PAID STAFF	167.1	164.9	168.4	2.1%
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[Budgeted positions are listed](#) in the personnel section.

[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 7.0% is for additional police staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Increase in *Supplies* of 30.0% is primarily increases in fuel, radios, and new equipment for additional officers as well as replacing equipment that is beyond its useful life.
- Decrease in *Other Services and Charges* of -16.2% is largely due to an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System. Pension expenses are now in the *Salaries and Benefits* category.
- Decrease in *Intergovernmental Services* of -9.5% is primarily due to reducing the transfer of Criminal Justice money to the General Fund.
- Decrease in *Capital Outlay* of -72.3% is due to radio and electronic expenditures in 2013.

[Capital projects and purchases](#) for the Police Department are listed in the Capital Facilities Plan.

Police Department

Police Department Budget Summary – Revenues

The difference between the revenues generated by the department and the department's total expenditures may be made up from fund reserves and from revenue sources shared by multiple departments, or by increases or decreases in this department's fund reserves. These revenue tables show department-generated revenue only. The total resources from each fund that balance to the department expenditures are shown in the department's Funding Sources table on the previous page.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Business & Occupation Taxes</i>	0	0	345,000	0.0%
<i>Excise Taxes</i>	289,224	345,000	0	-100.0%
Taxes Subtotal	289,224	345,000	345,000	0.0%
<i>Business Licenses & Permits</i>	14,860	2,000	2,000	0.0%
<i>Non Business Licenses & Permits</i>	35,904	36,000	36,000	0.0%
Licenses & Permits Subtotal	50,764	38,000	38,000	0.0%
<i>Direct Federal Grants</i>	247,053	193,609	88,667	-54.2%
<i>Indirect Federal Grants</i>	83,364	54,600	0	-100.0%
<i>Intergovernmental Service Revenues</i>	132,987	147,000	147,000	0.0%
Intergovernmental Subtotal	463,404	395,209	235,667	-40.4%
<i>General Government Services</i>	1,796	2,000	2,060	3.0%
<i>Public Safety Services</i>	656,357	528,259	469,866	-11.1%
<i>Utilities & Environment Services</i>	25,452	30,000	0	-100.0%
<i>Economic Environment Services</i>	0	0	30,900	0.0%
<i>Internal Svc Fund Sales & Services</i>	0	58,736	60,498	3.0%
Charges for Services Subtotal	683,605	618,995	563,324	-9.0%
<i>Civil Parking Infraction Penalties</i>	10,700	10,000	10,300	3.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	2,166	0	0	0.0%
Fines & Penalties Subtotal	12,866	10,000	10,300	3.0%
<i>OMR Contributions from Employer</i>	(8)	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	2,450	0	0	0.0%
Miscellaneous Subtotal	2,442	0	0	0.0%
<i>Transfers In</i>	368,042	368,042	373,042	1.4%
Other Subtotal	368,042	368,042	373,042	1.4%
TOTAL REVENUES	1,870,347	1,775,246	1,565,333	-11.8%

Police Department Budget Summary – Revenues (continued)

Police Federal Equitable Share Fund, Asset Forfeiture / Drug Enforcement Fund, and Criminal Justice Tax Fund – in Aggregate

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Direct Federal Grants</i>	852	12,600	0	-100.0%
<i>Federal Entitlements, Impact Payments</i>	7,903	0	0	0.0%
<i>State Entitlements, Impact Payments</i>	273,129	299,634	376,634	25.7%
Intergovernmental Subtotal	281,884	312,234	376,634	20.6%
<i>Interest & Other Earnings</i>	14,273	9,663	12,216	26.4%
<i>Other Miscellaneous Revenue</i>	26,899	40,000	40,000	0.0%
Miscellaneous Subtotal	41,172	49,663	52,216	5.1%
TOTAL REVENUES	323,056	361,897	428,850	18.5%

Public Safety Dispatch Fund

The Public Safety Dispatch Fund pays for the What-Comm 911 Dispatch Center operated by the Police Department and for Fire and EMS Dispatch operated by the Fire Department. The Bellingham Police Department manages the fund, so all Revenues are shown in the Police Department budget. The departments' expenditures from this fund are shown in the respective department sections.

Total [Public Safety Dispatch Fund](#) revenues and expenditures are shown in the Fund Budgets section of the document.

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Interlocal Grants, Entitlements</i>	1,966,562	1,900,000	1,900,000	0.0%
<i>Intergovernmental Service Revenues</i>	1,101,398	1,126,172	1,162,344	3.2%
Intergovernmental Subtotal	3,067,960	3,026,172	3,062,344	1.2%
<i>Public Safety Services</i>	331	300	300	0.0%
<i>Internal Svc Fund Sales & Services</i>	1,901,267	1,880,232	1,956,119	4.0%
Charges for Services Subtotal	1,901,598	1,880,532	1,956,419	4.0%
<i>Interest & Other Earnings</i>	22,544	25,763	28,809	11.8%
<i>Other Miscellaneous Revenue</i>	150	0	0	0.0%
Miscellaneous Subtotal	22,694	25,763	28,809	11.8%
TOTAL REVENUES	4,992,252	4,932,467	5,047,572	2.3%

Police Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	10,594,190	11,763,320	11,669,914	-0.8%
OVERTIME & HAZARD DUTY	426,819	552,567	552,567	0.0%
SALARIES & WAGES Subtotal	11,021,009	12,315,887	12,222,481	-0.8%
PERSONNEL BENEFITS	4,318,292	4,863,172	5,068,415	4.2%
PERSONNEL BENEFITS Subtotal	4,318,292	4,863,172	5,068,415	4.2%
OFFICE & OPER. SUPPLIES	185,025	215,777	221,253	2.5%
FUEL CONSUMED	186,520	143,370	149,672	4.4%
SMALL TOOLS & MINOR EQUIP	193,097	238,010	245,152	3.0%
SUPPLIES Subtotal	564,642	597,157	616,077	3.2%
PROFESSIONAL SERVICES	682,647	576,324	482,864	-16.2%
COMMUNICATION	65,776	63,370	65,271	3.0%
TRAVEL	28,289	45,570	44,937	-1.4%
ADVERTISING	5,484	12,830	13,215	3.0%
OPERATING RENTALS & LEASES	83,151	60,220	64,028	6.3%
INSURANCE	1,020	583	583	0.0%
UTILITY SERVICE	7,055	13,720	14,132	3.0%
REPAIRS & MAINTENANCE	105,212	106,515	111,709	4.9%
MISCELLANEOUS	50,334	72,130	74,295	3.0%
INTERFUND PROFESSIONAL SERVICES	106,129	50,146	50,634	1.0%
INTERFUND COMMUNICATION	811,312	822,918	851,778	3.5%
INTERFUND OP RENTALS & LEASES	561,533	583,752	599,214	2.6%
INTERFUND INSURANCE	211,454	180,130	177,710	-1.3%
INTERFUND REPAIRS & MAINTENANCE	302,086	295,551	328,678	11.2%
OTHER SERVICES & CHARGES Subtotal	3,021,482	2,883,759	2,879,048	-0.2%
INTERGOVERNMENTAL PROF SERVS	1,675,480	1,622,720	1,622,720	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	1,675,480	1,622,720	1,622,720	0.0%
MACHINERY AND EQUIPMENT	10,211	0	0	0.0%
CAPITAL OUTLAY Subtotal	10,211	0	0	0.0%
TOTAL EXPENDITURES	20,611,116	22,282,695	22,408,741	0.6%

Police Department Budget Summary – Expenditures (continued)

Police Federal Equitable Share Fund, Asset Forfeiture / Drug Enforcement Fund, and Criminal Justice Tax Fund – in Aggregate

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
OFFICE & OPER. SUPPLIES	25,328	47,000	138,410	194.5%
FUEL CONSUMED	0	0	28,000	0.0%
SMALL TOOLS & MINOR EQUIP	39,758	44,000	133,820	204.1%
SUPPLIES Subtotal	65,086	91,000	300,230	229.9%
PROFESSIONAL SERVICES	137,036	115,000	235,000	104.3%
TRAVEL	5,889	5,000	82,000	1540.0%
REPAIRS & MAINTENANCE	0	0	50,000	0.0%
MISCELLANEOUS	2,380	750	53,000	6966.7%
INTERFUND PROFESSIONAL SERVICES	18,353	21,569	72,097	234.3%
INTERFUND REPAIRS & MAINTENANCE	21,804	16,360	19,187	17.3%
OTHER SERVICES & CHARGES Subtotal	185,462	158,679	511,284	222.2%
INTERFUND SUBSIDIES	140,000	365,000	180,000	-50.7%
INTERGOVERNMENTAL SERVICES Subtotal	140,000	365,000	180,000	-50.7%
MACHINERY AND EQUIPMENT	28,311	36,000	36,000	0.0%
CAPITAL OUTLAY Subtotal	28,311	36,000	36,000	0.0%
TOTAL EXPENDITURES	418,859	650,679	1,027,514	57.9%

Police Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

The Public Safety Dispatch Fund pays for the What-Comm 911 Dispatch Center operated by the Police Department and for Fire and EMS Dispatch operated by the Fire Department. The Bellingham Police Department manages the fund, so all Revenues are shown in the Police Department budget. The departments' expenditures from this fund are shown in the respective department sections.

Total [Public Safety Dispatch Fund](#) revenues and expenditures are shown in the Fund Budgets section of the document.

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,618,641	1,801,564	1,846,403	2.5%
OVERTIME & HAZARD DUTY	125,636	196,000	196,000	0.0%
SALARIES & WAGES Subtotal	1,744,277	1,997,564	2,042,403	2.2%
PERSONNEL BENEFITS	728,880	893,752	899,159	0.6%
PERSONNEL BENEFITS Subtotal	728,880	893,752	899,159	0.6%
OFFICE & OPER. SUPPLIES	9,160	44,765	44,790	0.1%
FUEL CONSUMED	1,548	1,800	1,800	0.0%
SMALL TOOLS & MINOR EQUIP	314,369	30,600	31,900	4.2%
INTERFUND WAREHOUSE SUPPLIES	0	25	0	-100.0%
SUPPLIES Subtotal	325,077	77,190	78,490	1.7%
PROFESSIONAL SERVICES	77	2,000	67,700	3285.0%
COMMUNICATION	0	0	690	0.0%
TRAVEL	12,863	3,300	3,300	0.0%
OPERATING RENTALS & LEASES	0	0	3,100	0.0%
UTILITY SERVICE	26,813	33,854	33,434	-1.2%
REPAIRS & MAINTENANCE	71,222	80,899	83,400	3.1%
MISCELLANEOUS	4,023	4,810	15,260	217.3%
INTERFUND PROFESSIONAL SERVICES	275,583	133,029	127,761	-4.0%
INTERFUND COMMUNICATION	14,660	15,806	16,249	2.8%
INTERFUND OP RENTALS & LEASES	35,270	37,399	43,250	15.6%
INTERFUND INSURANCE	15,717	16,695	17,281	3.5%
INTERFUND REPAIRS & MAINTENANCE	7,730	7,362	7,051	-4.2%
OTHER SERVICES & CHARGES Subtotal	463,958	335,154	418,476	24.9%
INTERGOVERNMENTAL PROF SERVS	21,324	29,324	21,324	-27.3%
INTERFUND SUBSIDIES	5,840	10,004	10,883	8.8%
INTERGOVERNMENTAL SERVICES Subtotal	27,164	39,328	32,207	-18.1%
MACHINERY AND EQUIPMENT	154,422	94,000	0	-100.0%
CAPITAL OUTLAY Subtotal	154,422	94,000	0	-100.0%
TOTAL EXPENDITURES	3,443,778	3,436,988	3,470,735	1.0%

Police Department Program Groups

The Police Revenues and Reserves group accounts for revenues and fund reserves specific to the Police Department, but shared between the programs within the department. This group is not used for expenditures.

Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Police Revenues and Reserves</i>	2,800,475	2,805,532	2,924,303	4.2%
<i>Police Administration</i>	652,883	656,568	456,120	-30.5%
<i>Patrol/Traffic Operations</i>	643,029	481,742	477,175	-0.9%
<i>Police Special Operations</i>	59,628	100,500	55,000	-45.3%
<i>Police Investigations Operations</i>	363,348	495,736	497,498	0.4%
<i>Police Records Operations</i>	41,099	29,000	29,540	1.9%
<i>Police Proactive Operations</i>	111,212	24,300	50,000	105.8%
<i>Police Dispatch Operations</i>	2,513,981	2,476,232	2,552,119	3.1%
Subtotal of Revenues by Group	7,185,655	7,069,610	7,041,755	-0.4%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Police Administration</i>	5,444,792	5,704,755	6,222,789	9.1%
<i>Patrol/Traffic Operations</i>	9,944,110	10,894,144	10,878,378	-0.1%
<i>Police Special Operations</i>	276,524	413,308	402,023	-2.7%
<i>Police Investigations Operations</i>	3,089,477	3,411,117	3,301,507	-3.2%
<i>Police Off of Prof Responsibil</i>	416,671	442,092	438,301	-0.9%
<i>Police Records Operations</i>	1,106,224	1,189,199	1,197,683	0.7%
<i>Police Proactive Operations</i>	752,177	878,759	995,574	13.3%
<i>Police Dispatch Operations</i>	3,443,778	3,436,988	3,470,735	1.0%
TOTAL EXPENDITURES	24,473,753	26,370,362	26,906,990	2.0%

Group Descriptions

The Police Administration group includes the Police Chief and 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 Department Program Groups (continued)

Group Descriptions (continued)

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

The Police Investigation Operations group provides follow up on initial crime from patrol officers when needed. This unit is divided into two divisions – Major Crimes and Family Crimes.

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

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

The Police Proactive Operations group works to establish positive relations, build trust, and encourage community involvement. The unit provides education resources to schools, businesses, and neighborhood organizations.

The Police Dispatch Operations group operates the What-Comm dispatch center, providing 24 hour communications services for the Bellingham Police and Fire Departments, the Whatcom County Sheriff's Office, and various fire districts and other agencies throughout the county.

JUDICIAL SERVICES DEPARTMENT

Judicial Services Department Budget Summary

The Judicial Services program is budgeted from the General Fund. A transfer to the General Fund from the Parking Services Fund recovers the processing costs of parking enforcement.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	2,462,139	1,991,376	2,095,893	5.2%
TOTAL ALL SOURCES	2,462,139	1,991,376	2,095,893	5.2%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,183,514	1,355,937	1,326,450	-2.2%
<i>Supplies</i>	29,676	46,791	48,035	2.7%
<i>Other Services and Charges</i>	964,012	261,648	369,408	41.2%
<i>Intergovernmental Services</i>	284,937	327,000	352,000	7.6%
TOTAL EXPENDITURES	2,462,139	1,991,376	2,095,893	5.2%

TOTAL PAID STAFF	14.0	15.0	15.0	0.0%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- The increase in *Other Services and Charges* of 41.2% is primarily due to adding security screening at the Municipal Court building.

Judicial Services Department

Judicial Services Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

The transfer-in shown in the revenue table below is from the Parking Services Fund.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>State Grants</i>	142,750	100,000	0	-100.0%
Intergovernmental Subtotal	142,750	100,000	0	-100.0%
<i>General Government Services</i>	33	0	0	0.0%
<i>Public Safety Services</i>	236,014	250,000	257,500	3.0%
Charges for Services Subtotal	236,047	250,000	257,500	3.0%
<i>Civil Infraction Penalties</i>	520,613	612,000	612,360	0.1%
<i>Civil Parking Infraction Penalties</i>	17,855	15,000	15,450	3.0%
<i>Criminal Traffic Misdemeanor Fines</i>	142,862	140,000	144,200	3.0%
<i>Criminal Non Traffic Fines</i>	319,277	325,000	325,000	0.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	561	500	515	3.0%
Fines & Penalties Subtotal	1,001,168	1,092,500	1,097,525	0.5%
<i>Interest & Other Earnings</i>	21,529	25,000	25,000	0.0%
<i>OMR Contributions from Employer</i>	(1,675)	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	444	0	0	0.0%
Miscellaneous Subtotal	20,298	25,000	25,000	0.0%
<i>Transfers In</i>	350,800	410,800	421,300	2.6%
Other Subtotal	350,800	410,800	421,300	2.6%
TOTAL REVENUES	1,751,063	1,878,300	1,801,325	-4.1%

Judicial Services Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	822,966	916,092	897,213	-2.1%
OVERTIME & HAZARD DUTY	674	5,000	5,000	0.0%
SALARIES & WAGES Subtotal	823,640	921,092	902,213	-2.0%
PERSONNEL BENEFITS	359,874	434,845	424,237	-2.4%
PERSONNEL BENEFITS Subtotal	359,874	434,845	424,237	-2.4%
OFFICE & OPER. SUPPLIES	18,984	36,791	44,945	22.2%
SMALL TOOLS & MINOR EQUIP	10,692	10,000	3,090	-69.1%
SUPPLIES Subtotal	29,676	46,791	48,035	2.7%
PROFESSIONAL SERVICES	763,762	38,000	129,140	239.8%
TRAVEL	1,679	3,530	3,636	3.0%
OPERATING RENTALS & LEASES	2,840	1,600	1,648	3.0%
REPAIRS & MAINTENANCE	466	1,300	1,339	3.0%
MISCELLANEOUS	22,460	36,150	37,235	3.0%
INTERFUND PROFESSIONAL SERVICES	3,649	2,273	14,248	526.8%
INTERFUND COMMUNICATION	9,674	10,329	10,328	0.0%
INTERFUND OP RENTALS & LEASES	138,766	151,399	156,166	3.1%
INTERFUND INSURANCE	19,256	15,729	14,330	-8.9%
INTERFUND REPAIRS & MAINTENANCE	1,460	1,338	1,338	0.0%
OTHER SERVICES & CHARGES Subtotal	964,012	261,648	369,408	41.2%
INTERGOVERNMENTAL PROF SERVS	284,937	327,000	352,000	7.6%
INTERGOVERNMENTAL SERVICES Subtotal	284,937	327,000	352,000	7.6%
TOTAL EXPENDITURES	2,462,139	1,991,376	2,095,893	5.2%

Judicial Services Department Program Groups

The Judicial Services Department is accounted for in a single group and fund.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Municipal Court Services	1,751,063	1,878,300	1,801,325	-4.1%
Subtotal of Revenues by Group	1,751,063	1,878,300	1,801,325	-4.1%

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Municipal Court Services	2,462,139	1,991,376	2,095,893	5.2%
TOTAL EXPENDITURES	2,462,139	1,991,376	2,095,893	5.2%

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Department Budget Summary

The Park Department’s administration, planning, maintenance, and recreation programs are primarily paid for from the City’s General Fund.

Funding for park land acquisitions and park development comes from special revenue funds – Real Estate Excise Taxes that are shared citywide, and funds dedicated to parks including: [Park Site Acquisition](#), [Greenways Funds](#), and [Park Impact Fund](#). The expenditure from the [Greenways Endowment](#) fund helps pay for the maintenance of Greenways properties.

In addition, the Parks Department manages the Bayview Cemetery and Lake Padden Golf Course.

- The [Golf Course Fund](#) is the enterprise fund for the operation of the Lake Padden Golf Course. Golf course management is contracted with a private company.
- The [Cemetery Fund](#) is the enterprise fund for the operation of the Bayview Cemetery. The General Fund contributes \$221,000 per year toward the operation of the cemetery.

*(Links in the above paragraphs go to the fund statements in the Fund Budgets section of the document. Revenues and expenditures by fund for **this department** are on the following pages.)*

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	7,224,099	7,435,499	7,410,863	-0.3%
Parksite Acquisition	-	2,514	506	-79.9%
Squalicum Park/Olympic	26,659	-	-	--
Olympic-Whatcom Falls Park Addl	-	27,514	200,506	628.7%
Little Squalicum-Oeser Settlement	9,480	-	-	--
Environmental Remediation	222,380	57,268	22,449	-60.8%
1st 1/4% Real Estate Excise Tax	42,409	66,000	631,000	856.1%
2nd 1/4% Real Estate Excise Tax	13,374	175,000	50,000	-71.4%
Transportation Benefit District	-	-	450,000	--
Beyond Greenways	77,465	720,616	79,661	-88.9%
Greenways III	794,141	2,935,172	9,126,891	210.9%
Parks Impact	219,731	392,356	1,247,540	218.0%
Cemetery	530,218	564,007	556,513	-1.3%
Golf Course	104,598	184,579	192,780	0.0%
Greenways Maint Endowment	138,884	160,661	9,123	0.0%
TOTAL ALL SOURCES	9,403,438	12,721,186	19,977,832	57.0%

Parks and Recreation Department Budget Summary (continued)

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	5,206,018	5,468,814	5,521,630	1.0%
<i>Supplies</i>	492,447	557,139	550,759	-1.1%
<i>Other Services and Charges</i>	2,508,841	2,725,051	2,625,979	-3.6%
<i>Intergovernmental Services</i>	173,726	180,311	29,146	-83.8%
Subtotal of Operations	8,381,032	8,931,315	8,727,514	-2.3%
<i>Debt Service</i>	41,123	33,613	31,028	-7.7%
<i>Capital Outlay</i>	981,283	3,756,258	11,219,290	198.7%
TOTAL EXPENDITURES	9,403,438	12,721,186	19,977,832	57.0%

TOTAL PAID STAFF	81.2	86.3	87.5	1.4%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 1.0% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Other Services and Charges* of -3.6% is for a large repair and maintenance project that took place in 2013.
- Decrease in *Intergovernmental Services* of -83.8% is due to an accounting change that will direct charge employees to their fund instead of interfund billing.
- Increase in *Capital Outlay* of 198.7% is due to planned capital improvements and land acquisition in 2014.

[Capital projects and purchases](#) budgeted for the Park Department is listed in the Capital Facilities Plan. The department also maintains a [Capital Projects web page](#).

Parks and Recreation Department

Parks and Recreation Department Budget Summary -Revenues

The difference between revenues attributed to the Parks and Recreation Department shown below, and the department's expenditures is made up from fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves. The total funding sources required to fund the department are shown in the [Funding Sources](#) table at the beginning of this budget summary.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Business & Occupation Taxes</i>	33,409	35,381	36,089	2.0%
Taxes Subtotal	33,409	35,381	36,089	2.0%
<i>Intergovernmental Service Revenues</i>	20,000	20,000	0	-100.0%
<i>Intergovernmental Subtotal</i>	20,000	20,000	0	-100.0%
General Government Services	4,881	6,000	67,980	1033.0%
<i>Culture & Recreation Services</i>	969,626	1,100,291	1,133,299	3.0%
<i>Internal Svc Fund Sales & Services</i>	336,982	260,000	0	-100.0%
<i>Charges for Services Subtotal</i>	1,311,489	1,366,291	1,201,279	-12.1%
Non Court Fines, Forfeitures, Penalties	25	0	0	0.0%
<i>Fines & Penalties Subtotal</i>	25	0	0	0.0%
Rents, Leases & Concessions	377,264	346,791	342,591	-1.2%
<i>Contributions & Donations (Private)</i>	5,366	20,300	20,300	0.0%
<i>OMR Contributions from Employer</i>	(159)	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	5,977	2,000	2,000	0.0%
Miscellaneous Subtotal	388,448	369,091	364,891	-1.1%
TOTAL REVENUES	1,753,371	1,790,763	1,602,259	-10.5%

Park site Acquisition, Squalicum Park/Olympic, Olympic-Whatcom Falls Park Add, Little Squalicum-Oeser Settlement, Environmental Remediation, Parks Impact Funds – In Aggregate

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>State Grants</i>	35,297	53,750	0	-100.0%
Intergovernmental Subtotal	35,297	53,750	0	-100.0%
<i>Economic Environment Services</i>	893,088	400,000	412,000	3.0%
Charges for Services Subtotal	893,088	400,000	412,000	3.0%
<i>Interest & Other Earnings</i>	50,771	33,632	43,926	30.6%
<i>Other Miscellaneous Revenue</i>	140,662	0	0	0.0%
Miscellaneous Subtotal	191,433	33,632	43,926	30.6%
<i>Transfers In</i>	1,000,000	0	0	0.0%
Other Subtotal	1,000,000	0	0	0.0%
TOTAL REVENUES	2,119,818	487,382	455,926	-6.5%

**Parks and Recreation Department Budget Summary – Revenues
(continued)**

Beyond Greenways, Greenways III and Greenways Maintenance Endowment Funds – In Aggregate

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Property Taxes</i>	4,427,268	4,508,320	4,553,403	1.0%
Taxes Subtotal	4,427,268	4,508,320	4,553,403	1.0%
<i>Indirect Federal Grants</i>	14,909	0	0	0.0%
<i>State Grants</i>	(6,134)	0	0	0.0%
Intergovernmental Subtotal	8,775	0	0	0.0%
<i>Interest & Other Earnings</i>	69,840	40,409	77,703	92.3%
<i>Rents, Leases & Concessions</i>	12,000	0	0	0.0%
<i>Interfund/Interdept Misc Revenues</i>	41,123	33,613	31,028	-7.7%
Miscellaneous Subtotal	122,963	74,022	108,731	46.9%
TOTAL REVENUES	4,559,006	4,582,342	4,662,134	1.7%

Golf Course and Cemetery Funds

For detail on the [Golf Course Fund](#) and the [Cemetery Fund](#), see the fund statements in the Fund Budgets section of the document.

Parks and Recreation Department

Parks and Recreation Department Budget Summary -Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	3,303,647	3,430,441	3,370,119	-1.8%
OVERTIME & HAZARD DUTY	27,917	22,976	22,976	0.0%
SALARIES & WAGES Subtotal	3,331,564	3,453,417	3,393,095	-1.7%
PERSONNEL BENEFITS	1,446,256	1,567,793	1,475,042	-5.9%
PERSONNEL BENEFITS Subtotal	1,446,256	1,567,793	1,475,042	-5.9%
OFFICE & OPER. SUPPLIES	261,169	310,707	320,232	3.1%
FUEL CONSUMED	92,776	83,042	85,533	3.0%
ITEMS PURCHASED FOR RESALE	6,106	5,700	5,871	3.0%
SMALL TOOLS & MINOR EQUIP	61,162	66,410	57,196	-13.9%
INTERFUND WAREHOUSE SUPPLIES	7,009	18,085	18,629	3.0%
SUPPLIES Subtotal	421,213	465,859	468,832	0.6%
PROFESSIONAL SERVICES	103,690	72,106	74,271	3.0%
COMMUNICATION	918	600	618	3.0%
TRAVEL	3,699	5,800	5,974	3.0%
ADVERTISING	105,998	97,000	99,910	3.0%
OPERATING RENTALS & LEASES	30,446	22,034	22,695	3.0%
UTILITY SERVICE	616,170	612,340	692,710	13.1%
REPAIRS & MAINTENANCE	58,848	37,285	38,403	3.0%
MISCELLANEOUS	44,743	40,705	41,926	3.0%
INTERFUND PROFESSIONAL SERVICES	68,143	47,221	58,723	24.4%
INTERFUND COMMUNICATION	23,539	24,860	26,122	5.1%
INTERFUND OP RENTALS & LEASES	305,014	288,484	315,089	9.2%
INTERFUND INSURANCE	214,027	240,647	227,597	-5.4%
INTERFUND REPAIRS & MAINTENANCE	424,008	419,543	429,507	2.4%
OTHER SERVICES & CHARGES Subtotal	964,512	887,870	976,507	10.0%
INTERGOVERNMENTAL PROF SERVS	1,410	1,860	1,860	0.0%
EXTERNAL TAXES & OPER ASSESS	17,404	19,860	19,860	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	18,814	21,720	21,720	0.0%
TOTAL EXPENDITURES	7,224,099	7,435,499	7,410,863	-0.3%

**Parks and Recreation Department Budget Summary – Expenditures
(continued)**

Park site Acquisition, Squalicum Park/Olympic, Olympic-Whatcom Falls Park Add, Little Squalicum-Oeser Settlement, Environmental Remediation, Parks Impact Funds – In Aggregate

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	70,777	47,101	48,071	2.1%
SALARIES & WAGES Subtotal	70,777	47,101	48,071	2.1%
PERSONNEL BENEFITS	0	20,041	20,286	1.2%
PERSONNEL BENEFITS Subtotal	0	20,041	20,286	1.2%
INTERFUND WAREHOUSE SUPPLIES	88	0	0	0.0%
PROFESSIONAL SERVICES	181,737	0	0	0.0%
COMMUNICATION	23	0	0	0.0%
REPAIRS & MAINTENANCE	9,315	0	0	0.0%
INTERFUND PROFESSIONAL SERVICES	15,174	87,510	52,644	-39.8%
OTHER SERVICES & CHARGES Subtotal	191,075	0	0	0.0%
INTERGOVERNMENTAL PROF SERVS	17,822	0	0	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	17,822	0	0	0.0%
LAND	0	0	500,000	0.0%
OTHER IMPROVEMENTS	123,946	50,000	100,000	100.0%
CONSTRUCTION OF FIXED ASSETS	59,368	275,000	750,000	172.7%
CAPITAL OUTLAY Subtotal	183,314	325,000	1,350,000	315.4%
TOTAL EXPENDITURES	478,250	479,652	1,471,001	206.7%

Real Estate Excise Tax (REET) Funds

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
REPAIRS & MAINTENANCE	55,783	241,000	181,000	-24.9%
OTHER SERVICES & CHARGES Subtotal	55,783	241,000	181,000	-24.9%
CONSTRUCTION OF FIXED ASSETS	0	0	500,000	0.0%
CAPITAL OUTLAY Subtotal	0	0	500,000	0.0%
TOTAL EXPENDITURES	55,783	241,000	681,000	182.6%

Parks and Recreation Department

Parks and Recreation Department Budget Summary – Expenditures (continued)

Beyond Greenways, Greenways III and Greenways Maintenance Endowment Funds – In Aggregate

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES & WAGES</i>	194,929	170,505	307,960	80.6%
SALARIES & WAGES Subtotal	194,929	170,505	307,960	80.6%
<i>PERSONNEL BENEFITS</i>	0	74,105	141,995	91.6%
PERSONNEL BENEFITS Subtotal	0	74,105	141,995	91.6%
<i>OFFICE & OPER. SUPPLIES</i>	326	1,000	1,030	3.0%
SUPPLIES Subtotal	326	1,000	1,030	3.0%
<i>PROFESSIONAL SERVICES</i>	8,622	5,000	5,150	3.0%
<i>TRAVEL</i>	132	0	0	0.0%
<i>REPAIRS & MAINTENANCE</i>	0	140,000	0	-100.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	29,222	37,645	40,516	7.6%
OTHER SERVICES & CHARGES Subtotal	8,754	145,000	5,150	-96.4%
<i>INTERFUND SUBSIDIES</i>	131,684	154,581	2,996	-98.1%
INTERGOVERNMENTAL SERVICES Subtotal	131,684	154,581	2,996	-98.1%
<i>LAND</i>	428,083	2,330,000	3,880,000	66.5%
<i>OTHER IMPROVEMENTS</i>	71,061	120,000	320,000	166.7%
<i>CONSTRUCTION OF FIXED ASSETS</i>	105,308	750,000	4,485,000	498.0%
CAPITAL OUTLAY Subtotal	604,452	3,200,000	8,685,000	171.4%
<i>INTEREST ON INTERFUND DEBT</i>	41,123	33,613	31,028	-7.7%
DEBT SERVICE INTEREST Subtotal	41,123	33,613	31,028	-7.7%
TOTAL EXPENDITURES	1,010,490	3,816,449	9,215,675	141.5%

Golf Course and Cemetery Funds

For detail on the [Golf Course Fund](#) and the [Cemetery Fund](#), see the fund statements in the Fund Budgets section of the document.

Parks and Recreation Department Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Parks Revenues and Reserves</i>	451,082	458,039	476,191	4.0%
<i>Parks and Recreation Admin</i>	380	-	-	--
<i>Parks Operations Management</i>	158,063	135,491	131,291	-3.1%
<i>Parks Grounds</i>	60,905	62,000	63,800	2.9%
<i>Parks Buildings</i>	270,602	200,000	-	-100.0%
<i>Parks Cemetery</i>	501,283	549,271	558,159	1.6%
<i>Parks Golf Course</i>	204,356	208,194	215,128	3.3%
<i>Recreation Management</i>	63,966	69,700	71,791	3.0%
<i>Recreation Aquatics</i>	561,336	590,100	606,180	2.7%
<i>Sports and Enrichment</i>	619,045	713,472	729,197	2.2%
<i>Parks Capital Improvement</i>	6,249,629	4,632,964	4,643,546	0.2%
Subtotal of Revenues by Group	9,140,647	7,619,231	7,495,283	-1.6%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Parks and Recreation Admin</i>	703,905	755,035	737,710	-2.3%
<i>Parks Operations Management</i>	375,165	405,904	405,111	-0.2%
<i>Parks Grounds</i>	1,547,175	1,698,793	1,793,233	5.6%
<i>Parks Buildings</i>	1,703,937	1,962,012	1,929,292	-1.7%
<i>Parks Cemetery</i>	530,218	564,007	556,513	-1.3%
<i>Parks Golf Course</i>	104,598	184,579	192,780	4.4%
<i>Recreation Management</i>	254,361	255,495	274,526	7.4%
<i>Recreation Aquatics</i>	1,179,192	1,159,962	1,202,133	3.6%
<i>Sports and Enrichment</i>	1,237,120	1,182,458	1,192,105	0.8%
<i>Parks Design & Development</i>	323,351	345,995	316,583	-8.5%
<i>Parks Capital Improvement</i>	1,444,416	4,206,946	11,377,846	170.5%
TOTAL EXPENDITURES	9,403,438	12,721,186	19,977,832	57.0%

Group Descriptions

The Parks Revenues and Reserves group accounts for revenues and fund reserves specific to the Parks and Recreation Department but shared between the programs within the department. This group is not used for expenditures.

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.

Parks and Recreation Department Program Groups (continued)

Group Descriptions (continued)

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 Parks and Recreation Department.

The Parks Cemetery group operates and maintains the Bayview Cemetery.

The Parks Golf Course group oversees the leased operation of the Lake Padden Golf Course and provides for 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 publishes the Leisure Guide quarterly publication. This group coordinates community events and celebrations such as the summer concert series and New Year's celebrations. This group also schedules and maintains athletic fields.

The Parks Design and Development group plans, acquires, designs, and develops parks, trails and open space areas in accordance with the City's Comprehensive Plan.

The Parks Capital Improvement group accounts for the cost of land acquisition, park and trail construction, and park renovation and habitat restoration projects.

BELLINGHAM PUBLIC LIBRARY

Bellingham Public Library Budget Summary

The Library is funded primarily by the General Fund. The [Library Gift Fund](#) is used for accumulation and expenditure of donations to the Library and is usually spent on books and other library materials.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	3,571,084	3,883,857	4,005,948	3.1%
<i>Library Gift</i>	55,670	25,000	25,750	0.0%
TOTAL ALL SOURCES	3,626,754	3,908,857	4,031,698	3.1%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	2,450,302	2,623,075	2,668,921	1.7%
<i>Supplies</i>	461,272	522,103	491,929	-5.8%
<i>Other Services and Charges</i>	709,686	756,479	863,648	14.2%
<i>Intergovernmental Services</i>	5,494	7,200	7,200	0.0%
TOTAL EXPENDITURES	3,626,754	3,908,857	4,031,698	3.1%

TOTAL PAID STAFF	41.3	41.7	42.1	0.9%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 1.7% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -5.8% and an increase in *Other Services and Charges* of 14.2% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.

Library Department

Bellingham Public Library Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	143,506	147,381	150,317	2.0%
Intergovernmental Subtotal	143,506	147,381	150,317	2.0%
<i>General Government Services</i>	14,347	15,000	15,450	3.0%
<i>Culture & Recreation Services</i>	2,120	1,800	1,854	3.0%
Charges for Services Subtotal	16,467	16,800	17,304	3.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	132,380	135,000	131,050	-2.9%
Fines & Penalties Subtotal	132,380	135,000	131,050	-2.9%
<i>Rents, Leases & Concessions</i>	28,956	30,000	30,000	0.0%
<i>Contributions & Donations (Private)</i>	63	0	0	0.0%
<i>OMR Contributions from Employer</i>	19	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	20,099	20,000	20,000	0.0%
Miscellaneous Subtotal	49,137	50,000	50,000	0.0%
TOTAL REVENUES	341,490	349,181	348,671	-0.1%

Library Gift Fund:

For detail on the [Library Gift Fund](#), see the fund statement in the Fund Budgets section of the document.

Bellingham Public Library Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,752,120	1,824,262	1,869,551	2.5%
OVERTIME & HAZARD DUTY	278	1,000	1,000	0.0%
SALARIES & WAGES Subtotal	1,752,398	1,825,262	1,870,551	2.5%
PERSONNEL BENEFITS	697,904	797,813	798,370	0.1%
PERSONNEL BENEFITS Subtotal	697,904	797,813	798,370	0.1%
OFFICE & OPER. SUPPLIES	374,896	419,803	438,903	4.5%
FUEL CONSUMED	2,052	2,000	2,060	3.0%
SMALL TOOLS & MINOR EQUIP	29,597	75,200	25,216	-66.5%
INTERFUND WAREHOUSE SUPPLIES	52	100	0	-100.0%
SUPPLIES Subtotal	406,545	497,003	466,179	-6.2%
PROFESSIONAL SERVICES	3,289	6,845	8,051	17.6%
COMMUNICATION	170	100	103	3.0%
TRAVEL	2,707	4,000	4,120	3.0%
ADVERTISING	0	1,000	1,030	3.0%
OPERATING RENTALS & LEASES	27,347	42,465	37,339	-12.1%
REPAIRS & MAINTENANCE	41,799	35,206	45,662	29.7%
MISCELLANEOUS	17,164	20,000	20,465	2.3%
INTERFUND PROFESSIONAL SERVICES	7,572	10,684	46,121	331.7%
INTERFUND COMMUNICATION	19,644	20,987	21,787	3.8%
INTERFUND OP RENTALS & LEASES	494,692	524,944	587,900	12.0%
INTERFUND INSURANCE	43,895	44,312	44,793	1.1%
INTERFUND REPAIRS & MAINTENANCE	50,412	45,936	46,277	0.7%
OTHER SERVICES & CHARGES Subtotal	92,476	109,616	116,770	6.5%
INTERGOVERNMENTAL PROF SERVS	4,899	6,500	6,500	0.0%
EXTERNAL TAXES & OPER ASSESS	595	700	700	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	5,494	7,200	7,200	0.0%
TOTAL EXPENDITURES	3,571,084	3,883,857	4,005,948	3.1%

Library Gift Fund

For detail on the [Library Gift Fund](#), see the fund statement in the Fund Budgets section of the document.

Library Department

Bellingham Public Library Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Library Services</i>	390,424	374,181	373,671	-0.1%
Subtotal of Revenues by Group	390,424	374,181	373,671	-0.1%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Library Administration</i>	485,116	582,704	552,452	-5.2%
<i>Library Services</i>	2,604,506	2,762,658	2,852,785	3.3%
<i>Library Facilities</i>	537,132	563,495	626,461	11.2%
TOTAL EXPENDITURES	3,626,754	3,908,857	4,031,698	3.1%

Group Descriptions

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

The Library Services group accounts for library operations including Children's Services, Circulation Services, which includes Branch and Outreach Services, Information and Reader Services, and Technical and Network Services.

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

WHATCOM MUSEUM

Museum Department Budget Summary

The City's funding of the Museum is primarily from the General Fund. In 2012, REET Funds were used to repair and replace windows on the Old City Hall facility.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	1,348,603	1,537,745	1,499,791	-2.5%
<i>2nd 1/4% Real Estate Excise Tax</i>	145,534	-	-	--
TOTAL ALL SOURCES	1,494,137	1,537,745	1,499,791	-2.5%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,049,380	1,208,266	1,140,121	-5.6%
<i>Supplies</i>	37,208	45,960	35,743	-22.2%
<i>Other Services and Charges</i>	407,549	283,519	323,927	14.3%
TOTAL EXPENDITURES	1,494,137	1,537,745	1,499,791	-2.5%

TOTAL PAID STAFF	15.3	16.6	13.6	-18.1%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Decrease in *Salaries and Benefits* of -5.6% is due to the removal of vacant positions from the budget.
- Decrease in *Supplies* of -22.2% and increase in *Other Services and Charges* of 14.3% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.

[Capital projects and purchases](#) budgeted for the Museum is listed in the Capital Facilities Plan.

Museum Department

Museum Department Budget Summary - Revenues

The difference between revenues shown here and the department's expenditures is made up from fund reserves or revenues shared by multiple departments.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Indirect Federal Grants</i>	5,194	8,000	6,000	-25.0%
Intergovernmental Subtotal	5,194	8,000	6,000	-25.0%
<i>Other Miscellaneous Revenue</i>	10,662	0	0	0.0%
Miscellaneous Subtotal	10,662	0	0	0.0%
TOTAL REVENUES	15,856	8,000	6,000	-25.0%

Museum Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES & WAGES</i>	728,675	799,702	771,136	-3.6%
<i>OVERTIME & HAZARD DUTY</i>	7,784	19,800	12,000	-39.4%
SALARIES & WAGES Subtotal	736,459	819,502	783,136	-4.4%
<i>PERSONNEL BENEFITS</i>	312,921	388,764	356,985	-8.2%
PERSONNEL BENEFITS Subtotal	312,921	388,764	356,985	-8.2%
<i>OFFICE & OPER. SUPPLIES</i>	20,466	30,900	31,055	0.5%
<i>FUEL CONSUMED</i>	253	900	927	3.0%
<i>SMALL TOOLS & MINOR EQUIP</i>	16,489	14,160	3,761	-73.4%
SUPPLIES Subtotal	37,208	45,960	35,743	-22.2%
<i>PROFESSIONAL SERVICES</i>	8,595	10,750	11,073	3.0%
<i>COMMUNICATION</i>	17	400	412	3.0%
<i>TRAVEL</i>	7,228	9,000	9,271	3.0%
<i>ADVERTISING</i>	1,122	0	10,000	0.0%
<i>OPERATING RENTALS & LEASES</i>	2,631	11,350	11,691	3.0%
<i>UTILITY SERVICE</i>	123,511	140,400	144,612	3.0%
<i>REPAIRS & MAINTENANCE</i>	17,052	14,950	15,399	3.0%
<i>MISCELLANEOUS</i>	7,937	4,800	4,944	3.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	2,959	1,877	24,141	1186.1%
<i>INTERFUND COMMUNICATION</i>	17,786	19,273	19,984	3.7%
<i>INTERFUND INSURANCE</i>	17,046	17,208	19,366	12.5%
<i>INTERFUND REPAIRS & MAINTENANCE</i>	56,131	53,511	53,034	-0.9%
OTHER SERVICES & CHARGES Subtotal	168,093	191,650	207,402	8.2%
TOTAL EXPENDITURES	1,348,603	1,537,745	1,499,791	-2.5%

Museum Department Program Groups

Museum accounting is done within a single group. Revenues by Group represent specific revenue generated by the Museum for the General Fund.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Museum Services</i>	63,882	8,000	6,000	-25.0%
Subtotal of Revenues by Group	63,882	8,000	6,000	-25.0%

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Museum Services</i>	1,494,137	1,537,745	1,499,791	-2.5%
TOTAL EXPENDITURES	1,494,137	1,537,745	1,499,791	-2.5%

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

Planning and Community Development Department Budget Summary

The General Fund primarily supports the Planning Division and the City Center Development activity, and contributes to the Community Development activity. The Building Services Division is funded entirely from the [Development Services Fund](#). The [Community Development Block Grant](#) (CDBG) and [HOME Investment Partnership Grant](#) Funds account for their respective Federal grant programs. The Tourism Activities entirely funded by the [Tourism Fund](#).

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	2,975,842	2,356,234	2,440,076	3.6%
Tourism	995,604	1,208,841	1,495,471	23.7%
Low Income Housing	-	2,883,557	4,522,786	56.8%
Community Develop Block Grant	900,716	976,300	1,483,875	52.0%
HOME Investment Partnership Grant	546,882	637,000	1,289,494	102.4%
Development Services	1,661,208	2,058,626	2,329,674	13.2%
TOTAL ALL SOURCES	7,080,252	10,120,558	13,561,376	34.0%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	3,413,671	3,830,953	3,967,175	3.6%
Supplies	58,098	57,382	50,032	-12.8%
Other Services and Charges	3,405,202	6,005,000	9,218,286	53.5%
Intergovernmental Services	203,281	227,223	325,883	43.4%
TOTAL EXPENDITURES	7,080,252	10,120,558	13,561,376	34.0%

TOTAL PAID STAFF	36.9	37.7	39.4	4.5%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 3.6% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -12.8% and increase in *Other Services and Charges* of 53.5% is due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State’s revision of the Budgeting, Accounting and Reporting System.
- Increase of 43.4% in *Intergovernmental Services* is the result of the implementation of the permitting software replacement project.

Planning and Community Development Department Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Non Business Licenses & Permits</i>	1,571	1,571	1,571	0.0%
Licenses & Permits Subtotal	1,571	1,571	1,571	0.0%
<i>Direct Federal Grants</i>	130,984	0	0	0.0%
<i>Indirect Federal Grants</i>	11,177	0	0	0.0%
<i>State Grants</i>	0	15,000	15,500	3.3%
<i>ARRA Grants</i>	75,806	0	0	0.0%
Intergovernmental Subtotal	217,967	15,000	15,500	3.3%
<i>General Government Services</i>	2,474	1,500	1,545	3.0%
<i>Economic Environment Services</i>	8,329	15,000	15,450	3.0%
Charges for Services Subtotal	10,803	16,500	16,995	3.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	(2,500)	0	0	0.0%
Fines & Penalties Subtotal	(2,500)	0	0	0.0%
<i>Rents, Leases & Concessions</i>	2,274	1,553	1,553	0.0%
<i>Other Miscellaneous Revenue</i>	3,700	0	0	0.0%
Miscellaneous Subtotal	5,974	1,553	1,553	0.0%
TOTAL REVENUES	233,815	34,624	35,619	2.9%

Tourism Fund:

For detail on the [Tourism Fund](#) see the fund statement in the Fund Budgets section of the document.

Low Income Housing Fund:

For detail on the [Low Income Housing Fund](#) see the fund statement in the Fund Budgets section of the document.

Planning and Community Development Department

Planning and Community Development Department Budget Summary - Revenues

Community Development Block Grant and HOME Investment Partnership Funds – In Aggregate

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Percent
Direct Federal Grants	1,038,696	1,408,300	2,447,369	73.8%
ARRA Grants	2,835	0	0	0.0%
Intergovernmental Subtotal	1,041,531	1,408,300	2,447,369	73.8%
Economic Environment Services	258,465	134,699	255,699	89.8%
Charges for Services Subtotal	258,465	134,699	255,699	89.8%
Interest & Other Earnings	116,431	70,301	70,301	0.0%
Other Miscellaneous Revenue	5,708	0	0	0.0%
Miscellaneous Subtotal	122,139	70,301	70,301	0.0%
TOTAL REVENUES	1,422,135	1,613,300	2,773,369	71.9%

Development Services Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Percent
Non Business Licenses & Permits	1,341,092	1,230,500	1,230,500	0.0%
Licenses & Permits Subtotal	1,341,092	1,230,500	1,230,500	0.0%
General Government Services	346	0	0	0.0%
Public Safety Services	7,570	15,000	15,000	0.0%
Economic Environment Services	774,388	740,000	740,000	0.0%
Charges for Services Subtotal	782,304	755,000	755,000	0.0%
Non Court Fines, Forfeitures, Penalties	125	0	0	0.0%
Fines & Penalties Subtotal	125	0	0	0.0%
Interest & Other Earnings	22,141	14,371	23,477	63.4%
Other Miscellaneous Revenue	75	129	129	0.0%
Miscellaneous Subtotal	22,216	14,500	23,606	62.8%
TOTAL REVENUES	2,145,737	2,000,000	2,009,106	0.5%

Planning and Community Development Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,258,191	1,263,431	1,241,605	-1.7%
OVERTIME & HAZARD DUTY	82	2,155	2,155	0.0%
SALARIES & WAGES Subtotal	1,258,273	1,265,586	1,243,760	-1.7%
PERSONNEL BENEFITS	515,775	551,275	545,498	-1.0%
PERSONNEL BENEFITS Subtotal	515,775	551,275	545,498	-1.0%
OFFICE & OPER. SUPPLIES	13,869	6,100	8,650	41.8%
FUEL CONSUMED	26	0	0	0.0%
SMALL TOOLS & MINOR EQUIP	13,670	12,700	4,400	-65.4%
SUPPLIES Subtotal	27,565	18,800	13,050	-30.6%
PROFESSIONAL SERVICES	742,919	282,835	322,445	14.0%
COMMUNICATION	48	0	0	0.0%
TRAVEL	4,978	6,729	13,906	106.7%
ADVERTISING	6,199	3,695	3,700	0.1%
OPERATING RENTALS & LEASES	6,642	7,000	6,850	-2.1%
INSURANCE	90	0	0	0.0%
UTILITY SERVICE	2,111	2,200	2,266	3.0%
REPAIRS & MAINTENANCE	359	1,500	900	-40.0%
MISCELLANEOUS	131,687	6,190	7,101	14.7%
INTERFUND PROFESSIONAL SERVICES	39,072	52,841	68,106	28.9%
INTERFUND COMMUNICATION	9,797	11,134	11,265	1.2%
INTERFUND OP RENTALS & LEASES	55,887	61,784	69,439	12.4%
INTERFUND INSURANCE	64,892	71,066	117,831	65.8%
INTERFUND REPAIRS & MAINTENANCE	13,341	13,599	13,959	2.6%
OTHER SERVICES & CHARGES Subtotal	895,033	310,149	357,168	15.2%
INTERGOVERNMENTAL PROF SERVS	96,207	0	0	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	96,207	0	0	0.0%
TOTAL EXPENDITURES	2,975,842	2,356,234	2,440,076	3.6%

Tourism Fund

For detail on the [Tourism Fund](#) see the fund statement in the Fund Budgets section of the document.

Low Income Housing Fund

For detail on the [Low Income Housing Fund](#) see the fund statement in the Fund Budgets section of the document.

Planning and Community Development Department

Planning and Community Development Department Budget Summary - Expenditures

Community Development Block Grant and HOME Investment Partnership Funds – In Aggregate

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES & WAGES</i>	233,026	233,207	228,244	-2.1%
SALARIES & WAGES Subtotal	233,026	233,207	228,244	-2.1%
<i>PERSONNEL BENEFITS</i>	87,109	114,190	107,763	-5.6%
PERSONNEL BENEFITS Subtotal	87,109	114,190	107,763	-5.6%
<i>OFFICE & OPER. SUPPLIES</i>	461	2,925	2,998	2.5%
<i>FUEL CONSUMED</i>	361	500	600	20.0%
SMALL TOOLS & MINOR EQUIP	1,869	0	0	0.0%
<i>SUPPLIES Subtotal</i>	2,691	3,425	3,598	5.1%
<i>PROFESSIONAL SERVICES</i>	274,423	326,897	324,365	-0.8%
<i>COMMUNICATION</i>	171	100	100	0.0%
<i>TRAVEL</i>	2,490	2,800	5,000	78.6%
<i>ADVERTISING</i>	1,117	1,650	1,155	-30.0%
<i>MISCELLANEOUS</i>	845,215	931,031	2,103,144	125.9%
INTERFUND REPAIRS & MAINTENANCE	1,356	0	0	0.0%
OTHER SERVICES & CHARGES Subtotal	1,123,416	1,262,478	2,433,764	92.8%

Planning and Community Development Department Budget Summary - Expenditures

Development Services Fund

Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	932,941	1,124,230	1,243,810	10.6%
OVERTIME & HAZARD DUTY	120	0	0	0.0%
SALARIES & WAGES Subtotal	933,061	1,124,230	1,243,810	10.6%
PERSONNEL BENEFITS	369,668	497,436	543,062	9.2%
PERSONNEL BENEFITS Subtotal	369,668	497,436	543,062	9.2%
OFFICE & OPER. SUPPLIES	7,370	7,250	7,800	7.6%
FUEL CONSUMED	5,346	4,000	5,000	25.0%
SMALL TOOLS & MINOR EQUIP	14,972	9,000	5,000	-44.4%
INTERFUND WAREHOUSE SUPPLIES	125	0	0	0.0%
SUPPLIES Subtotal	27,813	20,250	17,800	-12.1%
PROFESSIONAL SERVICES	5,848	11,000	12,000	9.1%
COMMUNICATION	591	600	300	-50.0%
TRAVEL	2,397	4,000	10,120	153.0%
OPERATING RENTALS & LEASES	624	600	300	-50.0%
INSURANCE	50	0	0	0.0%
REPAIRS & MAINTENANCE	17,254	26,500	22,640	-14.6%
MISCELLANEOUS	3,742	3,770	5,402	43.3%
INTERFUND PROFESSIONAL SERVICES	186,702	174,910	178,803	2.2%
INTERFUND COMMUNICATION	10,634	11,233	11,179	-0.5%
INTERFUND OP RENTALS & LEASES	56,036	68,082	70,566	3.6%
INTERFUND INSURANCE	16,583	17,357	16,398	-5.5%
INTERFUND REPAIRS & MAINTENANCE	23,131	21,435	21,411	-0.1%
OTHER SERVICES & CHARGES Subtotal	323,592	339,487	349,119	2.8%
INTERGOVERNMENTAL PROF SERVS	0	5,000	0	-100.0%
INTERFUND SUBSIDIES	7,074	72,223	175,883	143.5%
INTERGOVERNMENTAL SERVICES Subtotal	7,074	77,223	175,883	127.8%
TOTAL EXPENDITURES	1,661,208	2,058,626	2,329,674	13.2%

Planning and Community Development Department

Planning and Community Development Department Program Groups

Department Revenues and Reserves groups account for revenues and fund reserves specific to the department but shared between the programs within the department.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Planning Services</i>	216,664	18,071	18,566	2.7%
<i>Building Services</i>	2,145,737	2,000,000	2,009,106	0.5%
<i>Community Development</i>	1,437,012	4,628,300	5,808,519	25.5%
<i>City Center Development</i>	2,274	1,553	1,553	0.0%
<i>Tourism Activities and Facilities</i>	1,107,149	1,103,521	1,203,812	9.1%
Subtotal of Revenues by Group	4,908,836	7,751,445	9,041,556	16.6%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Planning Services</i>	2,110,761	1,816,372	1,953,003	7.5%
<i>Building Services</i>	1,661,208	2,058,626	2,329,674	13.2%
<i>Community Development</i>	2,098,249	5,009,519	7,755,962	54.8%
<i>City Center Development</i>	214,430	27,200	27,266	0.2%
<i>Tourism Activities and Facilities</i>	995,604	1,208,841	1,495,471	23.7%
TOTAL EXPENDITURES	7,080,252	10,120,558	13,561,376	34.0%

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 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 Community Development Group coordinates and implements community planning, capital projects, tourism, arts, economic development, affordable housing and human service initiatives. *This includes the new Housing Levy (2013-2019).

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

Hearing Examiner Department Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	196,851	213,530	214,907	0.6%
TOTAL ALL SOURCES	196,851	213,530	214,907	0.6%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	186,590	200,940	202,535	0.8%
<i>Supplies</i>	2,793	3,610	1,546	-57.2%
<i>Other Services and Charges</i>	7,468	8,980	10,826	20.6%
TOTAL EXPENDITURES	196,851	213,530	214,907	0.6%

TOTAL PAID STAFF	1.5	1.5	1.5	0.0%
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[Budgeted positions are listed](#) in the personnel section.

Hearing Examiner Department Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

General Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Economic Environment Services</i>	20,989	30,000	20,000	-33.3%
Charges for Services Subtotal	20,989	30,000	20,000	-33.3%
TOTAL REVENUES	20,989	30,000	20,000	-33.3%

Hearing Examiner Department

Hearing Examiner Department Budget Summary - Expenditures

General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	138,260	145,477	145,452	0.0%
SALARIES & WAGES Subtotal	138,260	145,477	145,452	0.0%
PERSONNEL BENEFITS	48,330	55,463	57,083	2.9%
PERSONNEL BENEFITS Subtotal	48,330	55,463	57,083	2.9%
OFFICE & OPER. SUPPLIES	592	1,150	1,185	3.0%
SMALL TOOLS & MINOR EQUIP	2,201	2,460	361	-85.3%
SUPPLIES Subtotal	2,793	3,610	1,546	-57.2%
COMMUNICATION	119	140	144	2.9%
TRAVEL	299	900	927	3.0%
ADVERTISING	2,749	3,190	3,286	3.0%
MISCELLANEOUS	1,140	1,400	1,443	3.1%
INTERFUND PROFESSIONAL SERVICES	0	0	1,400	0.0%
INTERFUND COMMUNICATION	298	328	348	6.1%
INTERFUND OP RENTALS & LEASES	1,775	1,968	2,205	12.0%
INTERFUND INSURANCE	592	599	618	3.2%
INTERFUND REPAIRS & MAINTENANCE	496	455	455	0.0%
OTHER SERVICES & CHARGES Subtotal	4,307	5,630	5,800	3.0%
TOTAL EXPENDITURES	196,851	213,530	214,907	0.6%

Hearing Examiner Department Program Groups

Hearing Examiner accounting is done within a single group. Revenues by Group represent specific revenue generated by the Hearing Examiner's Office for the General Fund.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Hearing Examiner	18,382	20,000	20,600	3.0%
Subtotal of Revenues by Group	18,382	20,000	20,600	3.0%

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Hearing Examiner	196,851	213,530	214,907	0.6%
TOTAL EXPENDITURES	196,851	213,530	214,907	0.6%

HUMAN RESOURCES DEPARTMENT

Human Resources Department Budget Summary

The Human Resources Department is largely supported by the General Fund. The department manages [internal service funds](#) for [Unemployment](#), [Workers' Compensation](#), [Health Benefits](#), and two [pension and benefit trust funds](#), in order to provide citywide employee benefit programs.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	971,567	1,146,847	1,188,512	3.6%
Unemployment Compensation	92,883	185,604	184,933	-0.4%
Workers Comp Self-Insurance	589,685	715,205	726,266	1.5%
Health Benefits	11,904,861	13,671,505	13,880,240	1.5%
Firefighter Pension and Benefit	1,906,501	2,410,076	2,286,029	-5.1%
Police Pension and Benefit	1,019,821	1,353,221	1,420,835	5.0%
TOTAL ALL SOURCES	16,485,318	19,482,458	19,686,815	1.0%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	3,955,359	4,685,071	4,741,941	1.2%
Supplies	109,220	171,927	174,224	1.3%
Other Services and Charges	12,369,031	14,511,460	14,693,964	1.3%
Intergovernmental Services	51,708	114,000	76,686	-32.7%
Subtotal of Operations	16,485,318	19,482,458	19,686,815	1.0%
TOTAL EXPENDITURES	16,485,318	19,482,458	19,686,815	1.0%

TOTAL PAID STAFF	12.5	13.0	13.0	-0.1%
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[Budgeted positions are listed](#) in the personnel section.

Breakdown of Salaries and Benefits Expenditure Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
City-wide Cost	2,866,933	3,465,480	3,496,438	0.9%
Human Resources Department	1,088,426	1,219,591	1,245,503	2.1%
Salaries and Benefits Total	3,955,359	4,685,071	4,741,941	1.2%

*Citywide cost is primarily LEOFF retiree benefits; a small portion is for Unemployment and Medical opt-out.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 1.2% is for step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Intergovernmental Services* of -32.7% is largely due to a reduction in scope and services of the Labor & Industries administrative contract.

Human Resources Department

Human Resources Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General Government Services	1,450	2,360	2,431	3.0%
Internal Svc Fund Sales & Services	653,217	551,840	552,813	0.2%
Charges for Services Subtotal	654,667	554,200	555,244	0.2%
TOTAL REVENUES	654,667	554,200	555,244	0.2%

Unemployment, Workers' Compensation, and Health Benefits Funds – In Aggregate

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Interest & Other Earnings	39,076	24,044	38,222	59.0%
Contributions & Donations (Private)	0	2,000	0	-100.0%
OMR Contributions from Employees	12,981,037	14,204,040	15,049,327	6.0%
Miscellaneous Subtotal	13,020,357	14,230,084	15,087,549	6.0%
TOTAL REVENUES	13,020,357	14,230,084	15,087,549	6.0%

Uniformed Pension and Benefits – In Aggregate

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Property Taxes	1,872,320	1,840,560	1,900,000	3.2%
Taxes Subtotal	1,872,320	1,840,560	1,900,000	3.2%
State Entitlements, Impact Payments	119,668	115,000	120,000	4.3%
Intergovernmental Subtotal	119,668	115,000	120,000	4.3%
Interest & Other Earnings	132,571	107,513	150,040	39.6%
Interfund/Interdept Misc Revenues	1,723,431	1,415,701	0	-100.0%
OMR Contributions from Employer	0	0	1,500,000	0.0%
Other Miscellaneous Revenue	16,526	15,000	15,000	0.0%
Miscellaneous Subtotal	1,872,528	1,538,214	1,665,040	8.2%
Interfund Loan Receipts	202,670	222,864	222,329	-0.2%
Non Revenues Subtotal	202,670	222,864	222,329	-0.2%
TOTAL REVENUES	4,067,186	3,716,638	3,907,369	5.1%

Human Resources Department Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	522,990	577,061	594,480	3.0%
OVERTIME & HAZARD DUTY	96	600	600	0.0%
SALARIES & WAGES Subtotal	523,086	577,661	595,080	3.0%
PERSONNEL BENEFITS	222,401	269,666	276,292	2.5%
PERSONNEL BENEFITS Subtotal	222,401	269,666	276,292	2.5%
OFFICE & OPER. SUPPLIES	11,712	20,700	22,821	10.2%
FUEL CONSUMED	20	0	0	0.0%
SMALL TOOLS & MINOR EQUIP	5,708	7,698	4,857	-36.9%
INTERFUND WAREHOUSE SUPPLIES	0	100	0	-100.0%
SUPPLIES Subtotal	17,440	28,398	27,678	-2.5%
PROFESSIONAL SERVICES	70,203	118,784	117,348	-1.2%
COMMUNICATION	187	200	206	3.0%
TRAVEL	7,529	9,500	20,685	117.7%
ADVERTISING	14,189	19,000	9,000	-52.6%
OPERATING RENTALS & LEASES	2,979	600	600	0.0%
REPAIRS & MAINTENANCE	3,987	14,600	17,575	20.4%
MISCELLANEOUS	53,357	51,200	51,771	1.1%
INTERFUND PROFESSIONAL SERVICES	3,166	3,330	12,042	261.6%
INTERFUND COMMUNICATION	5,076	5,655	6,290	11.2%
INTERFUND OP RENTALS & LEASES	27,392	30,368	34,032	12.1%
INTERFUND INSURANCE	10,468	7,908	8,236	4.1%
INTERFUND REPAIRS & MAINTENANCE	6,846	6,277	6,277	0.0%
OTHER SERVICES & CHARGES Subtotal	152,431	213,884	217,185	1.5%
INTERGOVERNMENTAL PROF SERVS	3,261	3,600	5,400	50.0%
INTERGOVERNMENTAL SERVICES Subtotal	3,261	3,600	5,400	50.0%
TOTAL EXPENDITURES	971,567	1,146,847	1,188,512	3.6%

Human Resources Department

Human Resources Department Budget Summary – Expenditures (continued)

Unemployment, Workers' Compensation, and Health Benefits Funds – In Aggregate

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	512,080	541,682	642,108	18.5%
OVERTIME & HAZARD DUTY	24	0	0	0.0%
SALARIES & WAGES Subtotal	512,104	541,682	642,108	18.5%
PERSONNEL BENEFITS	171,373	276,720	278,161	0.5%
PERSONNEL BENEFITS Subtotal	171,373	276,720	278,161	0.5%
OFFICE & OPER. SUPPLIES	3,504	6,025	6,104	1.3%
SMALL TOOLS & MINOR EQUIP	16,256	34,650	35,072	1.2%
INTERFUND SUPPLIES	0	454	0	-100.0%
SUPPLIES Subtotal	19,760	41,129	41,176	0.1%
PROFESSIONAL SERVICES	11,528,057	13,270,900	13,425,143	1.2%
TRAVEL	810	3,350	3,451	3.0%
OPERATING RENTALS & LEASES	2,481	2,500	2,575	3.0%
INSURANCE	40,950	54,000	50,004	-7.4%
REPAIRS & MAINTENANCE	1,699	2,200	1,648	-25.1%
MISCELLANEOUS	57,479	60,950	62,779	3.0%
INTERFUND PROFESSIONAL SERVICES	192,770	195,786	198,945	1.6%
INTERFUND COMMUNICATION	1,218	1,417	1,205	-15.0%
INTERFUND OP RENTALS & LEASES	9,372	10,447	12,125	16.1%
INTERFUND REPAIRS & MAINTENANCE	909	833	833	0.0%
OTHER SERVICES & CHARGES Subtotal	11,631,476	13,393,900	13,545,600	1.1%
INTERGOVERNMENTAL PROF SERVS	45,866	100,000	60,000	-40.0%
EXTERNAL TAXES & OPER ASSESS	700	700	700	0.0%
INTERFUND SUBSIDIES	1,881	9,700	10,586	9.1%
INTERGOVERNMENTAL SERVICES Subtotal	48,447	110,400	71,286	-35.4%
TOTAL EXPENDITURES	12,587,429	14,572,314	14,791,439	1.5%

Uniformed Pension and Benefits – In Aggregate

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
PENSION & DISABILITY PAY	2,526,395	3,019,342	2,950,300	-2.3%
PERSONNEL BENEFITS Subtotal	2,526,395	3,019,342	2,950,300	-2.3%
OFFICE & OPER. SUPPLIES	46,967	72,300	74,470	3.0%
SMALL TOOLS & MINOR EQUIP	25,053	30,000	30,900	3.0%
SUPPLIES Subtotal	72,020	102,300	105,370	3.0%
PROFESSIONAL SERVICES	242,268	550,810	586,085	6.4%
TRAVEL	3,621	7,300	7,520	3.0%
MISCELLANEOUS	1,750	3,300	3,399	3.0%
INTERFUND PROFESSIONAL SERVICES	80,268	80,245	54,190	-32.5%
OTHER SERVICES & CHARGES Subtotal	247,639	561,410	597,004	6.3%
TOTAL EXPENDITURES	2,926,322	3,763,297	3,706,864	-1.5%

Human Resources Department Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Human Resources Svcs and Admin</i>	654,667	554,200	555,244	0.2%
<i>Unemployment Benefits Services</i>	111,410	124,484	125,938	1.2%
<i>Workers Comp Benefits Services</i>	532,322	576,078	651,722	13.1%
<i>Health Benefits Services</i>	12,376,625	13,529,522	14,309,889	5.8%
<i>Pension Benefits Services</i>	4,067,186	3,716,638	3,907,369	5.1%
Subtotal of Revenues by Group	17,742,210	18,500,922	19,550,162	5.7%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Human Resources Svcs and Admin</i>	971,567	1,146,847	1,188,512	3.6%
<i>Unemployment Benefits Services</i>	92,883	185,604	184,933	-0.4%
<i>Workers Comp Benefits Services</i>	589,685	715,205	726,266	1.5%
<i>Health Benefits Services</i>	11,904,861	13,671,505	13,880,240	1.5%
<i>Pension Benefits Services</i>	2,926,322	3,763,297	3,706,864	-1.5%
TOTAL EXPENDITURES	16,485,318	19,482,458	19,686,815	1.0%

Group Descriptions

The Human Resources Services and Administration group provides management of the department; develops and provides personnel services to City departments in the areas of compensation, benefits, employee wellness, labor relations, recruitment, selection, performance management, and employment policies and regulations; coordinates training and development opportunities for city staff; processes payroll checks for all city employees and benefit entitlements for eligible uniformed retirees; and provides benefits access for employees, retirees, and their families.

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.

FINANCE DEPARTMENT

Finance Department Budget Summary

Finance Department operations provide the budget and accounting functions for the entire city. This budget also includes the debt services for all of the city's General Obligation debt. Revenues are collected from all city departments based on an internal cost allocation methodology. Other funds listed are [debt service funds](#) administered by the Finance Department.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	2,227,713	2,329,067	2,325,096	-0.2%
Refunding GO Bonds 1996	343,363	-	-	--
Sportsplex Acquisition Debt	254,279	273,062	258,038	-5.5%
2004 PFD/Civic Field LTGO	1,300,881	1,384,568	1,354,238	-2.2%
Drake Note	17,963	17,964	17,964	0.0%
Governmental Debt Service	166,621	165,832	217,063	30.9%
#1106 Bakerview Rd	52,399	-	-	--
TOTAL ALL SOURCES	4,363,219	4,170,493	4,172,399	0.0%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	1,696,075	1,820,279	1,947,990	7.0%
Supplies	22,431	46,750	38,678	-17.3%
Other Services and Charges	379,901	342,038	214,828	-37.2%
Intergovernmental Services	129,306	120,000	123,600	3.0%
Subtotal of Operations	2,227,713	2,329,067	2,325,096	-0.2%
Debt Service	2,135,506	1,841,426	1,847,303	0.3%
TOTAL EXPENDITURES	4,363,219	4,170,493	4,172,399	0.0%

TOTAL PAID STAFF	20.4	20.6	22.9	11.0%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 7.0% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Supplies* of -17.3% and decrease in *Other Services and Charges* of -37.2% is due to moving the mailroom function to the public works purchasing and warehouse fund.

Finance Department Budget Summary – Revenues

The difference between revenues shown below and the department’s expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	96	0	0	0.0%
Intergovernmental Subtotal	96	0	0	0.0%
<i>General Government Services</i>	0	0	13,682	0.0%
<i>Internal Svc Fund Sales & Services</i>	1,721,691	1,719,021	1,702,145	-1.0%
Charges for Services Subtotal	1,721,691	1,719,021	1,715,827	-0.2%
<i>Other Miscellaneous Revenue</i>	5,531	3,000	0	-100.0%
Miscellaneous Subtotal	5,531	3,000	0	-100.0%
TOTAL REVENUES	1,727,318	1,722,021	1,715,827	-0.4%

Debt Service Funds – In Aggregate

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Interlocal Grants, Entitlements</i>	421,491	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	0	662,729	634,313	-4.3%
Intergovernmental Subtotal	421,491	662,729	634,313	-4.3%
<i>Internal Svc Fund Sales & Services</i>	431,919	387,655	387,655	0.0%
Charges for Services Subtotal	431,919	387,655	387,655	0.0%
<i>Interest & Other Earnings</i>	233,072	16,492	15,801	-4.2%
<i>Rents, Leases & Concessions</i>	253,352	277,471	278,219	0.3%
<i>Special Assessments</i>	397,048	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	184,104	0	0	0.0%
Miscellaneous Subtotal	1,067,576	293,963	294,020	0.0%
<i>Transfers In</i>	1,214,631	905,635	954,952	5.4%
Other Subtotal	1,214,631	905,635	954,952	5.4%
TOTAL REVENUES	3,135,617	2,249,982	2,270,940	0.9%

Finance Department Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,180,909	1,231,265	1,326,077	7.7%
OVERTIME & HAZARD DUTY	1,357	3,600	3,100	-13.9%
SALARIES & WAGES Subtotal	1,182,266	1,234,865	1,329,177	7.6%
PERSONNEL BENEFITS	513,809	585,414	618,813	5.7%
PERSONNEL BENEFITS Subtotal	513,809	585,414	618,813	5.7%
OFFICE & OPER. SUPPLIES	13,651	32,135	31,247	-2.8%
FUEL CONSUMED	1,818	1,600	0	-100.0%
SMALL TOOLS & MINOR EQUIP	6,962	12,915	7,431	-42.5%
INTERFUND WAREHOUSE SUPPLIES	0	100	0	-100.0%
SUPPLIES Subtotal	22,431	46,650	38,678	-17.1%
PROFESSIONAL SERVICES	208,074	31,990	32,951	3.0%
COMMUNICATION	20,296	124,150	155	-99.9%
TRAVEL	2,305	7,325	7,545	3.0%
ADVERTISING	3,784	2,000	2,060	3.0%
OPERATING RENTALS & LEASES	19,840	21,800	5,563	-74.5%
REPAIRS & MAINTENANCE	5,904	29,700	29,561	-0.5%
MISCELLANEOUS	7,710	7,435	7,659	3.0%
INTERFUND PROFESSIONAL SERVICES	4,252	4,632	21,646	367.3%
INTERFUND COMMUNICATION	10,144	10,373	10,612	2.3%
INTERFUND OP RENTALS & LEASES	69,717	76,770	73,404	-4.4%
INTERFUND INSURANCE	12,448	12,466	11,882	-4.7%
INTERFUND REPAIRS & MAINTENANCE	15,427	13,397	11,790	-12.0%
OTHER SERVICES & CHARGES Subtotal	267,913	224,400	85,494	-61.9%
INTERGOVERNMENTAL PROF SERV	129,304	120,000	123,600	3.0%
EXTERNAL TAXES & OPER ASSESS	2	0	0	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	129,306	120,000	123,600	3.0%
TOTAL EXPENDITURES	2,227,713	2,329,067	2,325,096	-0.2%

Debt Service Funds – In Aggregate

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
G. O. BONDS	1,510,000	1,005,000	1,170,000	16.4%
SPECIAL ASSESSMENT BONDS	45,000	0	0	0.0%
OTHER NOTES	166,544	167,167	167,834	0.4%
INTERGOVERNMENTAL LOANS	0	0	49,005	0.0%
DEBT SERVICE PRINCIPAL Subtotal	1,721,544	1,172,167	1,386,839	18.3%
INTEREST/LONG-TERM EXT. DEBT	412,654	668,409	459,614	-31.2%
DEBT REGISTRATION COSTS	1,308	850	850	0.0%
DEBT SERVICE INTEREST Subtotal	413,962	669,259	460,464	-31.2%
TOTAL EXPENDITURES	2,135,506	1,841,426	1,847,303	0.3%

Finance Department Program Groups

Department revenues are generated by the program groups as shown below

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Finance Administration</i>	155,992	196,160	213,401	8.8%
<i>Finance Services</i>	1,277,740	1,357,959	1,406,827	3.6%
<i>Records, Microfilm & Mail Room</i>	293,586	167,902	95,599	-43.1%
<i>Debt Services</i>	3,135,617	2,249,982	2,270,940	0.9%
Subtotal of Revenues by Group	4,862,935	3,972,003	3,986,767	0.4%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Finance Administration</i>	421,587	434,896	628,505	44.5%
<i>Finance Services</i>	1,599,308	1,577,642	1,596,861	1.2%
<i>Records, Microfilm & Mail Room</i>	206,818	316,529	99,730	-68.5%
<i>Debt Service Administration</i>	2,135,506	1,841,426	1,847,303	0.3%
TOTAL EXPENDITURES	4,363,219	4,170,493	4,172,399	0.0%

Group Descriptions

The Finance Administration group includes the Finance Director, financial systems management, 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.

The Records, Microfilm and Mail Room function was transferred to the Finance Department beginning in 2011. Records and microfilm remains in Finance, but the mailroom function moves to Public Works Purchasing and Warehouse in 2014.

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

INFORMATION TECHNOLOGY SERVICES DEPARTMENT

Information Technology Services Department Budget Summary

Information Technology Services receive funding primarily from the General Fund. Public, Education, and Government Television are funded by a Franchise Tax and user subscription fee accounted for in the [Public, Education, & Government Access TV Fund](#) and related equipment subfund. Technology projects and telephone services for most of the City’s operations are paid for through the [Telecommunication and Technology Fund](#) and related subfunds.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	2,206,915	2,459,309	2,709,139	10.2%
<i>Public Ed & Govt Access TV</i>	324,685	282,942	284,142	0.4%
<i>Restricted Equipment - PEG</i>	-	35,000	25,000	-28.6%
<i>Telecommunication and Technology</i>	810,846	564,736	541,111	-4.2%
<i>Technology Replacement & Reserve</i>	-	1,027,636	1,664,165	61.9%
<i>PW Computer Infrastructure Repl</i>	-	397,000	746,480	88.0%
<i>GIS Administration</i>	-	347,130	353,234	1.8%
TOTAL ALL SOURCES	3,342,446	5,113,753	6,323,271	23.7%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,888,469	2,328,314	2,526,979	8.5%
<i>Supplies</i>	417,591	297,999	549,920	84.5%
<i>Other Services and Charges</i>	995,539	1,293,624	1,363,343	5.4%
<i>Intergovernmental Services</i>	924	47,180	83,864	77.8%
Subtotal of Operations	3,302,523	3,967,117	4,524,106	14.0%
<i>Capital Outlay</i>	39,923	1,146,636	1,799,165	56.9%
TOTAL EXPENDITURES	3,342,446	5,113,753	6,323,271	23.7%

TOTAL PAID STAFF	18.0	23.2	24.3	4.8%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 8.5% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Increase in *Supplies* of 84.5% is due to implementing the computer replacement program citywide, which includes computers and software.
- Increase in *Intergovernmental Services* 77.8% is for citywide technology training and network infrastructure.
- Increase in *Capital Outlay* of 56.9% is for telephone and computer network infrastructure replacement and several software system replacements including: budget, document management, and permitting.

[Capital projects and purchases](#) for the ITS Department are listed in the Capital Facilities Plan.

ITSD Budget Summary – Revenues

The difference between revenues shown below and the department’s expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	26,100	26,100	22,800	-12.6%
Intergovernmental Subtotal	26,100	26,100	22,800	-12.6%
<i>Internal Svc Fund Sales & Services</i>	757,931	591,459	622,031	5.2%
Charges for Services Subtotal	757,931	591,459	622,031	5.2%
<i>Other Miscellaneous Revenue</i>	10	0	0	0.0%
Miscellaneous Subtotal	10	0	0	0.0%
TOTAL REVENUES	784,041	617,559	644,831	4.4%

Public Education and Government Access TV Fund and Equipment Subfund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Business Licenses & Permits</i>	429,171	367,000	480,000	30.8%
Licenses & Permits Subtotal	429,171	367,000	480,000	30.8%
<i>Intergovernmental Service Revenues</i>	1,050	1,800	1,800	0.0%
Intergovernmental Subtotal	1,050	1,800	1,800	0.0%
<i>Interest & Other Earnings</i>	1,369	6,000	9,000	50.0%
<i>Special Assessments</i>	138,143	130,000	119,000	-8.5%
<i>Other Miscellaneous Revenue</i>	155	250	250	0.0%
Miscellaneous Subtotal	139,667	136,250	128,250	-5.9%
<i>Transfers In</i>	192,352	0	0	0.0%
Other Subtotal	192,352	0	0	0.0%
TOTAL REVENUES	762,240	505,050	610,050	20.8%

Information Technology Services Department

ITSD Budget Summary – Revenues (continued)

Telecommunication and Technology Fund and Technology Replacement & Reserve, PW Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General Government Services</i>	2,822	3,000	3,160	5.3%
<i>Internal Svc Fund Sales & Services</i>	356,708	386,915	1,145,362	196.0%
<i>Internal Svc Fund Sales & Services</i>	0	0	0	0.0%
Charges for Services Subtotal	359,530	389,915	1,148,522	194.6%
<i>Interest & Other Earnings</i>	24,297	22,957	22,117	-3.7%
Miscellaneous Subtotal	24,297	22,957	22,117	-3.7%
<i>Transfers In</i>	746,638	1,477,245	1,362,751	-7.8%
Other Subtotal	746,638	1,477,245	1,362,751	-7.8%
TOTAL REVENUES	1,130,465	1,890,117	2,533,390	34.0%

ITSD Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	1,194,229	1,245,587	1,359,174	9.1%
OVERTIME & HAZARD DUTY	1,375	2,500	2,500	0.0%
SALARIES & WAGES Subtotal	1,195,604	1,248,087	1,361,674	9.1%
PERSONNEL BENEFITS	445,329	519,681	557,305	7.2%
PERSONNEL BENEFITS Subtotal	445,329	519,681	557,305	7.2%
OFFICE & OPER. SUPPLIES	16,404	18,255	18,802	3.0%
FUEL CONSUMED	331	440	453	3.0%
SMALL TOOLS & MINOR EQUIP	28,086	21,575	26,932	24.8%
SUPPLIES Subtotal	44,821	40,270	46,187	14.7%
PROFESSIONAL SERVICES	488	5,420	5,583	3.0%
COMMUNICATION	19	950	979	3.1%
TRAVEL	4,097	8,790	9,053	3.0%
ADVERTISING	395	860	886	3.0%
OPERATING RENTALS & LEASES	161,009	182,743	181,325	-0.8%
UTILITY SERVICE	1,876	2,850	2,936	3.0%
REPAIRS & MAINTENANCE	244,170	323,366	385,028	19.1%
MISCELLANEOUS	3,669	13,630	14,839	8.9%
INTERFUND PROFESSIONAL SERVICES	17,168	17,628	39,997	126.9%
INTERFUND COMMUNICATION	8,736	10,173	10,730	5.5%
INTERFUND OP RENTALS & LEASES	63,427	69,118	76,701	11.0%
INTERFUND INSURANCE	11,049	10,134	9,854	-2.8%
INTERFUND REPAIRS & MAINTENANCE	4,134	4,429	4,882	10.2%
OTHER SERVICES & CHARGES Subtotal	415,723	538,609	600,629	11.5%
INTERGOVERNMENTAL PROF SERVS	924	1,180	1,180	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	924	1,180	1,180	0.0%
TOTAL EXPENDITURES	2,205,991	2,458,129	2,707,959	10.2%

Information Technology Services Department

ITSD Budget Summary – Expenditures (continued)

Public Education and Government Access TV Fund and Equipment Subfund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	115,213	117,118	138,482	18.2%
SALARIES & WAGES Subtotal	115,213	117,118	138,482	18.2%
PERSONNEL BENEFITS	36,095	40,712	56,739	39.4%
PERSONNEL BENEFITS Subtotal	36,095	40,712	56,739	39.4%
OFFICE & OPER. SUPPLIES	7,979	5,340	6,900	29.2%
SMALL TOOLS & MINOR EQUIP	137,682	19,310	14,667	-24.0%
SUPPLIES Subtotal	145,661	24,650	21,567	-12.5%
PROFESSIONAL SERVICES	6,776	23,000	14,190	-38.3%
COMMUNICATION	26	0	0	0.0%
TRAVEL	636	1,160	1,195	3.0%
REPAIRS & MAINTENANCE	431	1,240	1,277	3.0%
MISCELLANEOUS	1,443	590	608	3.1%
INTERFUND PROFESSIONAL SERVICES	0	8,462	22,471	165.6%
INTERFUND COMMUNICATION	1,168	1,268	1,345	6.1%
INTERFUND OP RENTALS & LEASES	17,050	18,571	20,655	11.2%
INTERFUND REPAIRS & MAINTENANCE	186	171	171	0.0%
OTHER SERVICES & CHARGES Subtotal	9,312	25,990	17,270	-33.6%
INTERFUND SUBSIDIES	0	46,000	5,442	-88.2%
INTERGOVERNMENTAL SERVICES Subtotal	0	46,000	5,442	-88.2%
MACHINERY AND EQUIPMENT	0	35,000	25,000	-28.6%
CAPITAL OUTLAY Subtotal	0	35,000	25,000	-28.6%
TOTAL EXPENDITURES	324,685	317,942	309,142	-2.8%

ITSD Budget Summary – Expenditures (continued)

Telecommunication and Technology Fund and Technology Replacement & Reserve, PW Computer Infrastructure Replacement and GIS Administration Subfunds – In Aggregate

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	68,740	283,291	291,622	2.9%
SALARIES & WAGES Subtotal	68,740	283,291	291,622	2.9%
PERSONNEL BENEFITS	27,488	119,425	121,157	1.5%
PERSONNEL BENEFITS Subtotal	27,488	119,425	121,157	1.5%
OFFICE & OPER. SUPPLIES	147,791	97,049	124,778	28.6%
SMALL TOOLS & MINOR EQUIP	79,318	136,030	357,388	162.7%
SUPPLIES Subtotal	227,109	233,079	482,166	106.9%
PROFESSIONAL SERVICES	172,224	69,058	25,926	-62.5%
COMMUNICATION	174,697	191,900	193,957	1.1%
TRAVEL	0	4,500	4,500	0.0%
ADVERTISING	3,945	4,080	3,800	-6.9%
REPAIRS & MAINTENANCE	49,908	254,000	247,100	-2.7%
MISCELLANEOUS	0	800	10,100	1162.5%
INTERFUND PROFESSIONAL SERVICES	45,740	63,736	70,571	10.7%
INTERFUND COMMUNICATION	1,072	997	2,684	169.2%
OTHER SERVICES & CHARGES Subtotal	400,774	524,338	485,383	-7.4%
INTERFUND SUBSIDIES	0	0	77,242	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	0	0	77,242	0.0%
OTHER IMPROVEMENTS	0	160,000	0	-100.0%
MACHINERY AND EQUIPMENT	39,923	951,636	1,774,165	86.4%
CAPITAL OUTLAY Subtotal	39,923	1,111,636	1,774,165	59.6%
TOTAL EXPENDITURES	810,846	2,336,502	3,304,990	41.5%

ITSD Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Information Tech Services Dept	-	6,000	6,000	0.0%
Equipment/PEG	138,724	130,000	122,000	-6.2%
Technology Replacements	764,035	749,837	1,016,963	35.6%
ITSD Services	784,041	617,559	644,831	4.4%
Government Access TV	432,773	231,050	242,050	4.8%
Telecommunication	366,430	396,150	416,713	5.2%
PEG Access TV	190,743	138,000	240,000	73.9%
GIS Administration	-	347,130	353,234	1.8%
PW Computer Infrastructure Repl	-	397,000	746,480	88.0%
Subtotal of Revenues by Group	2,676,746	3,012,726	3,788,271	25.7%

Information Technology Services Department

ITSD Program Groups (continued)

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Equipment/PEG	-	35,000	25,000	-28.6%
Technology Replacements	459,372	1,045,373	1,664,165	59.2%
ITSD Services	2,206,915	2,459,309	2,709,139	10.2%
Government Access TV	324,685	236,942	244,726	3.3%
Telecommunication	351,474	546,999	541,111	-1.1%
PEG Access TV	-	46,000	39,416	-14.3%
GIS Administration	-	347,130	353,234	0.0%
PW Computer Infrastructure Repl	-	397,000	746,480	88.0%
TOTAL EXPENDITURES	3,342,446	5,113,753	6,323,271	23.7%

Group Descriptions

The Technology Replacements group was created to account for the funds moved from the Technology Replacement and Reserve Fund when the fund was closed. The funds are now part of the renamed Telecommunication and Technology Fund, so this group was created to track the technology funds separately from funds designated for telecommunication.

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 BTV channel 10 station. BTV10 films City-sponsored meetings and events, produces special programming, and cablecasts programs provided by other government agencies and education institutions.

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

PEG Access TV is a new council program that will supply public access and education channels.

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.

Computer Infrastructure Replacement is expanding citywide in 2014 and is responsible for managing the replacement and maintenance of all computers used throughout the city.

LEGAL DEPARTMENT

Legal Department Budget Summary

The Legal Services Program is General Funded. [Claims and Litigation](#) funds are collected from city departments based on their insured assets and claims history.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	1,388,960	1,648,575	1,678,592	1.8%
<i>Claims Litigation</i>	1,327,257	1,086,003	1,147,485	5.7%
TOTAL ALL SOURCES	2,716,217	2,734,578	2,826,077	3.3%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	1,339,128	1,482,743	1,489,225	0.4%
<i>Supplies</i>	25,622	29,855	24,865	-16.7%
<i>Other Services and Charges</i>	1,351,467	1,221,980	1,311,987	7.4%
TOTAL EXPENDITURES	2,716,217	2,734,578	2,826,077	3.3%

TOTAL PAID STAFF	12.6	12.8	12.8	0.0%
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[Budgeted positions are listed](#) in the personnel section.

Legal Department Budget Summary – Revenues

The difference between revenues shown below and the department’s expenditures is made up from General Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

General Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Indirect Federal Grants</i>	8,263	7,850	7,850	0.0%
Intergovernmental Subtotal	8,263	7,850	7,850	0.0%
<i>Internal Svc Fund Sales & Services</i>	346,788	432,973	411,583	-4.9%
Charges for Services Subtotal	346,788	432,973	411,583	-4.9%
<i>Criminal Non Traffic Fines</i>	28,122	33,600	34,608	3.0%
Fines & Penalties Subtotal	28,122	33,600	34,608	3.0%
<i>Other Miscellaneous Revenue</i>	8,985	0	0	0.0%
Miscellaneous Subtotal	8,985	0	0	0.0%
TOTAL REVENUES	392,158	474,423	454,041	-4.3%

Legal Department

Claims and Litigation Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	0	16,868	0	-100.0%
Intergovernmental Subtotal	0	16,868	0	-100.0%
<i>General Government Services</i>	0	0	15,780	0.0%
<i>Internal Svc Fund Sales & Services</i>	1,182,979	1,203,131	1,184,220	-1.6%
Charges for Services Subtotal	1,182,979	1,203,131	1,200,000	-0.3%
<i>Interest & Other Earnings</i>	53,574	42,754	49,582	16.0%
<i>Other Miscellaneous Revenue</i>	236	0	0	0.0%
Miscellaneous Subtotal	53,810	42,754	49,582	16.0%
<i>Transfers In</i>	800,000	0	0	0.0%
Other Subtotal	800,000	0	0	0.0%
TOTAL REVENUES	2,036,789	1,262,753	1,249,582	-1.0%

Legal Department Budget Summary – Expenditures

General Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	848,207	920,788	923,148	0.3%
SALARIES & WAGES Subtotal	848,207	920,788	923,148	0.3%
PERSONNEL BENEFITS	325,098	379,684	387,618	2.1%
PERSONNEL BENEFITS Subtotal	325,098	379,684	387,618	2.1%
OFFICE & OPER. SUPPLIES	18,633	17,755	18,288	3.0%
SMALL TOOLS & MINOR EQUIP	2,409	5,500	1,530	-72.2%
SUPPLIES Subtotal	21,042	23,255	19,818	-14.8%
PROFESSIONAL SERVICES	81,209	202,500	209,660	3.5%
TRAVEL	3,797	6,700	6,901	3.0%
ADVERTISING	82	100	103	3.0%
OPERATING RENTALS & LEASES	17,335	18,000	18,541	3.0%
REPAIRS & MAINTENANCE	862	1,100	1,133	3.0%
MISCELLANEOUS	9,103	8,950	12,399	38.5%
INTERFUND PROFESSIONAL SERVICES	139	168	6,995	4063.7%
INTERFUND COMMUNICATION	5,584	6,267	6,644	6.0%
INTERFUND OP RENTALS & LEASES	45,743	50,240	56,075	11.6%
INTERFUND INSURANCE	26,223	26,664	25,398	-4.7%
INTERFUND REPAIRS & MAINTENANCE	4,536	4,159	4,159	0.0%
OTHER SERVICES & CHARGES Subtotal	112,388	237,350	248,737	4.8%
TOTAL EXPENDITURES	1,388,960	1,648,575	1,678,592	1.8%

Claims and Litigation Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	120,042	129,570	125,678	-3.0%
SALARIES & WAGES Subtotal	120,042	129,570	125,678	-3.0%
PERSONNEL BENEFITS	45,781	52,701	52,781	0.2%
PERSONNEL BENEFITS Subtotal	45,781	52,701	52,781	0.2%
OFFICE & OPER. SUPPLIES	3,052	4,400	4,532	3.0%
SMALL TOOLS & MINOR EQUIP	1,528	2,200	515	-76.6%
SUPPLIES Subtotal	4,580	6,600	5,047	-23.5%
PROFESSIONAL SERVICES	122,260	115,000	118,450	3.0%
TRAVEL	1,032	2,000	2,060	3.0%
OPERATING RENTALS & LEASES	18,035	18,492	19,046	3.0%
INSURANCE	410,450	477,379	551,282	15.5%
REPAIRS & MAINTENANCE	1,345	2,000	2,060	3.0%
MISCELLANEOUS	466,655	153,335	158,881	3.6%
INTERFUND PROFESSIONAL SERVICES	137,077	128,926	112,200	-13.0%
OTHER SERVICES & CHARGES Subtotal	1,019,777	768,206	851,779	10.9%
TOTAL EXPENDITURES	1,327,257	1,086,003	1,147,485	5.7%

Legal Department

Legal Department Program Groups

Department revenues are generated by the program groups as shown below.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Legal Revenues and Reserves</i>	53,574	42,754	49,582	16.0%
<i>Legal Services</i>	392,158	474,423	454,041	-4.3%
<i>Claims, Litigation & Insurance</i>	1,983,215	1,219,999	1,200,000	-1.6%
Subtotal of Revenues by Group	2,428,947	1,737,176	1,703,623	-1.9%

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Legal Services</i>	1,369,072	1,628,827	1,661,785	2.0%
<i>Claims, Litigation & Insurance</i>	1,347,145	1,105,751	1,164,292	5.3%
TOTAL EXPENDITURES	2,716,217	2,734,578	2,826,077	3.3%

Group Descriptions

The Legal Revenues and Reserves group accounts for revenues and fund reserves specific to the Legal Department but shared between the programs within the department. This group is not used for expenditures.

The Legal Services Group provides legal counsel and representation to the Mayor, City Council, and city departments. Beginning in 2011, this group also handles requests for public records.

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

EXECUTIVE DEPARTMENT

Executive Department Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	755,282	1,198,823	1,174,479	-2.0%
TOTAL ALL SOURCES	755,282	1,198,823	1,174,479	-2.0%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	605,318	816,875	848,119	3.8%
<i>Supplies</i>	29,240	17,200	16,168	-6.0%
<i>Other Services and Charges</i>	112,355	287,719	243,163	-15.5%
<i>Intergovernmental Services</i>	0	77,029	67,029	-13.0%
Subtotal of Operations	746,913	1,198,823	1,174,479	-2.0%
<i>Capital Outlay</i>	8,369	0	0	0.0%
TOTAL EXPENDITURES	755,282	1,198,823	1,174,479	-2.0%

TOTAL PAID STAFF	6.4	8.0	8.0	0.0%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in Salaries and Benefits of 3.8% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Decrease in *Other Services and Charges* of -15.5% and the decrease in *Intergovernmental Services* of -13.0% are both due to costs for waterfront and economic development budgeted in 2013.

Executive Department

Executive Department Budget Summary - Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Internal Svc Fund Sales & Services</i>	445,823	429,174	446,789	4.1%
Charges for Services Subtotal	445,823	429,174	446,789	4.1%
<i>Contributions & Donations (Private)</i>	24	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	525	0	0	0.0%
Miscellaneous Subtotal	549	0	0	0.0%
TOTAL REVENUES	446,372	429,174	446,789	4.1%

Executive Department Budget Summary - Expenditures

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>SALARIES & WAGES</i>	442,067	577,252	600,937	4.1%
SALARIES & WAGES Subtotal	442,067	577,252	600,937	4.1%
<i>PERSONNEL BENEFITS</i>	163,251	239,623	247,182	3.2%
PERSONNEL BENEFITS Subtotal	163,251	239,623	247,182	3.2%
<i>OFFICE & OPER. SUPPLIES</i>	15,151	14,700	15,138	3.0%
<i>SMALL TOOLS & MINOR EQUIP</i>	14,089	2,500	1,030	-58.8%
SUPPLIES Subtotal	29,240	17,200	16,168	-6.0%
<i>PROFESSIONAL SERVICES</i>	25,757	162,300	102,390	-36.9%
<i>COMMUNICATION</i>	0	100	100	0.0%
<i>TRAVEL</i>	4,044	9,050	9,305	2.8%
<i>ADVERTISING</i>	208	0	0	0.0%
<i>OPERATING RENTALS & LEASES</i>	2,879	4,000	4,120	3.0%
<i>UTILITY SERVICE</i>	424	0	0	0.0%
<i>REPAIRS & MAINTENANCE</i>	3,705	2,000	2,060	3.0%
<i>MISCELLANEOUS</i>	16,068	52,450	53,493	2.0%
<i>INTERFUND PROFESSIONAL SERVICES</i>	6,648	1,347	9,484	604.1%
<i>INTERFUND COMMUNICATION</i>	5,130	5,940	6,259	5.4%
<i>INTERFUND OP RENTALS & LEASES</i>	32,839	36,408	40,801	12.1%
<i>INTERFUND INSURANCE</i>	9,514	9,413	10,440	10.9%
<i>INTERFUND REPAIRS & MAINTENANCE</i>	5,139	4,711	4,711	0.0%
OTHER SERVICES & CHARGES Subtotal	112,355	287,719	243,163	-15.5%
<i>INTERGOVERNMENTAL PROF SERVS</i>	0	77,029	67,029	-13.0%
INTERGOVERNMENTAL SERVICES Subtotal	0	77,029	67,029	-13.0%
<i>LAND</i>	8,369	0	0	0.0%
CAPITAL OUTLAY Subtotal	8,369	0	0	0.0%
TOTAL EXPENDITURES	755,282	1,198,823	1,174,479	-2.0%

Executive Department Program Groups

The Executive Department is General Funded. Revenues are collected from all City departments based on an internal cost allocation methodology.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Executive Management</i>	446,372	429,174	446,789	4.1%
Subtotal of Revenues by Group	446,372	429,174	446,789	4.1%

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Executive Management</i>	722,404	975,459	1,174,479	20.4%
<i>Waterfront Project</i>	32,878	223,364	-	-100.0%
TOTAL EXPENDITURES	755,282	1,198,823	1,174,479	-2.0%

Group Descriptions

The Executive Management group includes the Mayor and Chief Administrative Officer, coordination of citywide communications, neighborhood services, and other executive initiatives.

The Waterfront Project group was responsible for the Environmental Impact Statement and Master Plan for the waterfront redevelopment.

LEGISLATIVE DEPARTMENT

Legislative Department Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General	467,310	485,272	491,785	1.3%
TOTAL ALL SOURCES	467,310	485,272	491,785	1.3%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Salaries and Benefits	414,874	425,516	429,864	1.0%
Supplies	18,026	16,225	12,965	-20.1%
Other Services and Charges	34,410	43,531	48,956	12.5%
TOTAL EXPENDITURES	467,310	485,272	491,785	1.3%

TOTAL PAID STAFF	8.2	9.2	9.2	0.0%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- The decrease in *Supplies* of -20.1% and the increase in *Other Services and Charges* are both due to the combined implementation of a citywide computer replacement program and an accounting change resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.

Legislative Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from General Fund reserves or revenues shared by multiple departments.

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
General Government Services	12	0	0	0.0%
Internal Svc Fund Sales & Services	233,836	239,674	272,720	13.8%
Charges for Services Subtotal	233,848	239,674	272,720	13.8%
TOTAL REVENUES	233,848	239,674	272,720	13.8%

Legislative Department Budget Summary – Expenditures

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	271,657	282,756	288,712	2.1%
SALARIES & WAGES Subtotal	271,657	282,756	288,712	2.1%
PERSONNEL BENEFITS	143,217	142,760	141,152	-1.1%
PERSONNEL BENEFITS Subtotal	143,217	142,760	141,152	-1.1%
OFFICE & OPER. SUPPLIES	13,681	12,375	12,710	2.7%
FUEL CONSUMED	0	150	155	3.3%
SMALL TOOLS & MINOR EQUIP	4,345	3,700	100	-97.3%
SUPPLIES Subtotal	18,026	16,225	12,965	-20.1%
PROFESSIONAL SERVICES	2,317	5,500	1,500	-72.7%
COMMUNICATION	68	50	50	0.0%
TRAVEL	3,081	5,800	5,974	3.0%
ADVERTISING	3,183	3,150	3,500	11.1%
MISCELLANEOUS	614	1,400	1,442	3.0%
INTERFUND PROFESSIONAL SERVICES	563	605	6,391	956.4%
INTERFUND COMMUNICATION	1,192	1,282	1,358	5.9%
INTERFUND OP RENTALS & LEASES	22,403	24,837	27,834	12.1%
INTERFUND REPAIRS & MAINTENANCE	989	907	907	0.0%
OTHER SERVICES & CHARGES Subtotal	34,410	43,531	48,956	12.5%
TOTAL EXPENDITURES	467,310	485,272	491,785	1.3%

Legislative Department Program Groups

Department accounting is done in a single group. Revenues are collected from all City departments based on an internal cost allocation methodology.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
City Council Services	233,848	239,674	272,720	13.8%
Subtotal of Revenues by Group	233,848	239,674	272,720	13.8%

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
City Council Services	467,310	485,272	491,785	1.3%
TOTAL EXPENDITURES	467,310	485,272	491,785	1.3%

NON-DEPARTMENTAL

The Non-Departmental group is for citywide expenditures that are not specific to any one department. It includes expenditures such as: election fees, some debt service, interfund transfers to reserve funds, and General Fund contributions to Cemetery and Medic One Funds.

Non-Departmental Budget Summary

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>General</i>	6,398,861	4,582,000	5,669,244	23.7%
<i>1st 1/4% Real Estate Excise Tax</i>	8,454	8,083	23,638	192.4%
<i>2nd 1/4% Real Estate Excise Tax</i>	694,913	729,644	740,194	1.4%
TOTAL ALL SOURCES	7,102,228	5,319,727	6,433,076	20.9%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Supplies</i>	21	0	0	0.0%
<i>Other Services and Charges</i>	501,873	1,020,888	1,018,257	-0.3%
<i>Intergovernmental Services</i>	6,600,334	4,298,839	5,414,819	26.0%
TOTAL EXPENDITURES	7,102,228	5,319,727	6,433,076	20.9%

Significant Expenditure Changes

- Increase in *Intergovernmental Services* of 26.0% is due to the investment of \$2 million of reserves in the Federal Building to consolidate city staff and revitalize the historic building and the surrounding downtown.

BELLINGHAM – WHATCOM PUBLIC FACILITIES DISTRICT

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

Public Facilities District Budget Summary

The Public Facilities District is accounted for as a [Discrete Component Unit](#) of the City and manages a separate [Public Facilities District Fund](#).

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Public Facilities District</i>	1,065,774	1,087,997	1,253,974	15.3%
TOTAL ALL SOURCES	1,065,774	1,087,997	1,253,974	15.3%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	11,293	13,136	0	-100.0%
<i>Supplies</i>	0	1,150	1,000	-13.0%
<i>Other Services and Charges</i>	4,454	14,025	9,260	-34.0%
<i>Intergovernmental Services</i>	9,900	18,000	39,500	119.4%
Subtotal of Operations	25,647	46,311	49,760	7.4%
<i>Debt Service</i>	1,040,127	1,041,686	1,204,214	15.6%
TOTAL EXPENDITURES	1,065,774	1,087,997	1,253,974	15.3%

Significant Expenditure Changes

- Increase in *Intergovernmental Services* of 119.4% is due to an accounting change, which now accounts for salaries and benefits, which provide administrative functions for the PFD.
- Increase in *Debt Service* of 15.6% is due to the debt schedule for the city loan, which now requires principal and interest payments.

PUBLIC DEVELOPMENT AUTHORITY

In 2008, pursuant to RCW 35.21.730, City Council authorized the creation of the Bellingham Public Development Authority (PDA) as a separate legal entity. It will be the City's real estate development arm for parcels throughout Bellingham, including parts of the Waterfront District.

Public Development Authority Budget Summary

The Public Development Authority is accounted for as a [Discrete Component Unit](#) of the City and manages a separate [Public Development Authority Fund](#). Revenue in the PDA is a transfer from the City General Fund.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Public Development Authority</i>	<i>295,412</i>	<i>350,000</i>	<i>1,125,619</i>	<i>221.6%</i>
TOTAL ALL SOURCES	295,412	350,000	1,125,619	221.6%

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	<i>52,510</i>	<i>55,656</i>	<i>56,176</i>	<i>0.9%</i>
<i>Supplies</i>	<i>3,512</i>	<i>14,481</i>	<i>5,170</i>	<i>-64.3%</i>
<i>Other Services and Charges</i>	<i>231,977</i>	<i>276,863</i>	<i>1,052,273</i>	<i>280.1%</i>
<i>Intergovernmental Services</i>	<i>7,413</i>	<i>3,000</i>	<i>12,000</i>	<i>300.0%</i>
Subtotal of Operations	295,412	350,000	1,125,619	221.6%
TOTAL EXPENDITURES	295,412	350,000	1,125,619	221.6%

TOTAL PAID STAFF	0.8	0.8	0.8	0.0%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in all of these categories is the result of the Army Street re-development project administered by the Public Development Authority.

PUBLIC WORKS DEPARTMENT

Public Works Department Budget Summary

The Public Works Department is the largest department in the City, comprising over 40% of the City's budget. Each of the underlined names links to a fund revenue and expenditure report and each underlined fund category links to a definition of that category, all in earlier sections of this document.

A major [special revenue fund](#) managed by Public Works is the [Street Fund](#). The [Transportation Benefit District Fund](#) was added to account for a 0.2% voter approved sales tax, which became effective April 2011.

[Enterprise funds](#) managed by Public Works include the [Water](#), [Wastewater](#), [Storm and Surface Water](#), [Solid Waste](#) and [Parking Services](#) funds.

[Internal service funds](#) managed by Public Works include the [Fleet](#), [Purchasing](#) and [Facilities](#) Funds.

Funding Sources	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Street	17,884,962	20,159,430	19,284,220	-4.3%
Paths & Trails Reserve	-	2,514	506	-79.9%
Federal Building	56,619	51,909	2,051,909	3852.9%
Olympic Pipeline Incident	67,026	2,572	20,593	700.7%
Environmental Remediation	600,862	-	41,608	--
1st 1/4% Real Estate Excise Tax	1,429,278	1,000,000	500,000	-50.0%
2nd 1/4% Real Estate Excise Tax	1,043,949	481,250	-	-100.0%
Transportation Benefit District	3,193,135	5,312,678	4,573,878	-13.9%
Water	25,974,300	22,909,120	25,757,403	12.4%
Wastewater	32,761,456	51,094,436	21,009,089	-58.9%
Storm/Surface Water Utility	6,011,714	8,680,420	13,582,503	56.5%
Solid Waste	1,449,368	2,093,075	1,990,327	-4.9%
Parking Services	2,071,402	2,263,692	2,922,281	29.1%
Fleet Administration	5,320,847	3,506,395	4,337,005	23.7%
Purchasing/Materials Mngmt	3,173,363	2,775,997	3,175,995	14.4%
Facilities Administration	5,604,341	3,628,938	3,620,799	-0.2%
Nat Res Protect & Restoration	123,232	2,558	79,573	3010.8%
TOTAL ALL SOURCES	106,765,854	123,964,984	102,947,689	-17.0%

Public Works Department Budget Summary (continued)

Expenditures by Type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Salaries and Benefits</i>	18,907,915	20,173,698	20,771,719	3.0%
<i>Supplies</i>	6,713,359	6,658,590	8,908,454	33.8%
<i>Other Services and Charges</i>	26,087,930	26,389,817	28,109,149	6.5%
<i>Intergovernmental Services</i>	10,202,509	13,915,602	13,151,341	-5.5%
Subtotal of Operations	61,911,713	67,137,707	70,940,663	5.7%
<i>Debt Service</i>	9,263,146	6,385,688	7,384,449	15.6%
<i>Capital Outlay</i>	35,590,995	50,441,589	24,622,577	-51.2%
TOTAL EXPENDITURES	106,765,854	123,964,984	102,947,689	-17.0%

TOTAL PAID STAFF	239.5	235.9	244.2	3.5%
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[Budgeted positions are listed](#) in the personnel section.

Significant Expenditure Changes

- Increase in *Salaries and Benefits* of 3.0% is for additional staff, step increases for eligible staff, and negotiated changes in salaries and benefits for each bargaining unit.
- Increase in *Supplies* of 33.8% is largely due to buying the inventory and parts necessary to convert 16,000 water meters from flat to metered use. The State of Washington is requiring the city to accomplish this by 2017.
- Increase in *Other Services and Charges* of 6.5% is due accounting changes resulting from Washington State's revision of the Budgeting, Accounting and Reporting System.
- Decrease in *Intergovernmental Services* of -5.5% is due to a budgeted transfer in 2013.
- Increase in *Debt Service* of 15.6% is due to an additional \$16 million in bonds issued to finance the Waste Water Treatment Plant expansion.
- Decrease in *Capital Outlay* of -51.2% is due to a large portion of the Waste Water Treatment Plant expansion being completed in 2013.

[Capital projects and purchases](#) budgeted for the Public Works Department are listed in the Capital Facilities Plan in this document. The department also has a [Capital Projects web page](#).

Public Works Department Budget Summary – Revenues

The difference between revenues shown below and the department’s expenditures is made up from REET Fund reserves or revenues shared by multiple departments, or by increases or decreases in this department's fund reserves.

Street Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Property Taxes</i>	6,940	0	0	0.0%
<i>Retail Sales & Use Taxes</i>	7,880,304	7,555,500	8,100,000	7.2%
Taxes Subtotal	7,887,244	7,555,500	8,100,000	7.2%
<i>Non Business Licenses & Permits</i>	42,086	42,000	54,000	28.6%
Licenses & Permits Subtotal	42,086	42,000	54,000	28.6%
<i>Direct Federal Grants</i>	461	0	0	0.0%
<i>Indirect Federal Grants</i>	179,733	2,600,000	750,000	-71.2%
<i>State Grants</i>	323,807	0	0	0.0%
<i>State Entitlements, Impact Payments</i>	1,648,654	1,600,000	1,600,000	0.0%
<i>Interlocal Grants, Entitlements</i>	4,855	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	374,771	67,000	65,000	-3.0%
Intergovernmental Subtotal	2,532,281	4,267,000	2,415,000	-43.4%
<i>General Government Services</i>	43,286	41,000	54,500	32.9%
<i>Utilities & Environment Services</i>	67,916	85,000	60,000	-29.4%
<i>Transportation Services</i>	121,138	3,000	3,090	3.0%
<i>Economic Environment Services</i>	915,229	755,000	782,500	3.6%
<i>Internal Svc Fund Sales & Services</i>	6,337,327	6,650,375	7,325,670	10.2%
Charges for Services Subtotal	7,484,896	7,534,375	8,225,760	9.2%
<i>Interest & Other Earnings</i>	140,451	99,535	120,880	21.4%
<i>Rents, Leases & Concessions</i>	2,152	0	0	0.0%
<i>Contributions & Donations (Private)</i>	1,000	0	0	0.0%
Miscellaneous Subtotal	187,847	168,535	190,880	13.3%
<i>Proceeds of Long Term Debt (Govt)</i>	350,000	0	0	0.0%
Other Subtotal	350,000	0	0	0.0%
TOTAL REVENUES	18,484,354	19,567,410	18,985,640	-3.0%

Paths & Trails Reserve Fund

For detail on the [Paths & Trails Reserve Fund](#), see the fund statement in the Fund Budgets section of the document.

Federal Building Fund

For detail on the [Federal Building Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department

Public Works Department Budget Summary – Revenues (continued)

Olympic Pipeline Incident Fund

For detail on the [Olympic Pipeline Incident Fund](#), see the fund statement in the Fund Budgets section of the document.

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

REET Funds are shared by multiple departments. The Public Works Department share is shown here. The City [REET Fund Statement](#) is shown in the Fund Budgets section of the document.

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Indirect Federal Grants</i>	480,584	385,000	0	-100.0%
<i>State Grants</i>	388,406	0	0	0.0%
Intergovernmental Subtotal	868,990	385,000	0	-100.0%
TOTAL REVENUES	868,990	385,000	0	-100.0%

Transportation Benefit District Fund

For detail on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Revenues (continued)

Water Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Direct Federal Grants	26,732	0	0	0.0%
State Grants	0	0	0	0.0%
Intergovernmental Service Revenues	560,203	45,000	45,000	0.0%
Intergovernmental Subtotal	586,935	45,000	45,000	0.0%
Utilities & Environment Services	19,342,069	19,801,253	21,518,580	8.7%
Internal Svc Fund Sales & Services	572,264	605,000	635,150	5.0%
Charges for Services Subtotal	19,914,333	20,406,253	22,153,730	8.6%
Non Court Fines, Forfeitures, Penalties	48,461	46,300	46,300	0.0%
Fines & Penalties Subtotal	48,461	46,300	46,300	0.0%
Interest & Other Earnings	146,295	127,414	140,168	10.0%
Rents, Leases & Concessions	85,142	159,500	154,500	-3.1%
Other Miscellaneous Revenue	49,438	400,000	16,000	-96.0%
Interfund Loan Receipts	2,200,000	0	0	0.0%
Proceeds of Long Term Debt (Proprietary)	2,700,000	2,500,000	0	-100.0%
Non Revenues Subtotal	4,900,000	2,500,000	0	-100.0%
Transfers In	963,112	874,782	575,000	-34.3%
Other Subtotal	963,112	874,782	575,000	-34.3%
TOTAL REVENUES	26,693,716	24,559,249	23,130,698	-5.8%

Wastewater Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
Indirect Federal Grants	2,654	3,000	3,000	0.0%
Intergovernmental Subtotal	2,654	3,000	3,000	0.0%
General Government Services	4,000	0	12,000	0.0%
Utilities & Environment Services	16,293,964	16,705,146	17,447,074	4.4%
Internal Service Charges	948,388	865,000	880,000	1.7%
Charges for Services Subtotal	17,246,352	17,570,146	18,339,074	4.4%
Non Court Fines & Penalties	49,681	48,350	48,350	0.0%
Fines & Penalties Subtotal	49,681	48,350	48,350	0.0%
Interest Earnings	256,330	462,413	302,507	-34.6%
Rents, Leases & Concessions	72,939	67,500	61,500	-8.9%
Other Miscellaneous Revenue	73,223	750	13,000,000	1733233%
Miscellaneous Subtotal	402,492	530,663	13,364,007	2418.4%
Fund Department Proceeds	46,218,677	0	0	0.0%
Non Revenues Subtotal	46,218,677	0	0	0.0%
Proceeds of Refunding LT Debt	397,332	0	0	0.0%
Other Subtotal	397,332	0	0	0.0%
TOTAL REVENUES	64,317,188	18,152,159	31,754,431	74.9%

Public Works Department

Public Works Department Budget Summary – Revenues (continued)

Storm/Surface Water Utility Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Non Business Licenses & Permits</i>	90,826	90,000	90,000	0.0%
Licenses & Permits Subtotal	90,826	90,000	90,000	0.0%
<i>Direct Federal Grants</i>	3,723	0	0	0.0%
<i>Indirect Federal Grants</i>	0	0	500,000	0.0%
<i>State Grants</i>	477,968	1,788,800	349,875	-80.4%
<i>Intergovernmental Service Revenues</i>	74,874	100,000	100,000	0.0%
Intergovernmental Subtotal	556,565	1,888,800	949,875	-49.7%
<i>Utilities & Environment Services</i>	4,935,755	5,285,000	6,309,270	19.4%
<i>Internal Svc Fund Sales & Services</i>	407,327	413,000	298,040	-27.8%
Charges for Services Subtotal	5,343,082	5,698,000	6,607,310	16.0%
<i>Non Court Fines, Forfeitures, Penalties</i>	16,546	15,000	15,450	3.0%
Fines & Penalties Subtotal	16,546	15,000	15,450	3.0%
<i>Interest & Other Earnings</i>	60,962	37,859	46,700	23.4%
<i>Proceeds of Long Term Debt (Proprietary)</i>	0	0	2,710,373	0.0%
Non Revenues Subtotal	0	0	2,710,373	0.0%
<i>Transfers In</i>	0	3,775	0	-100.0%
Other Subtotal	0	3,775	0	-100.0%
TOTAL REVENUES	6,068,670	9,000,908	12,919,908	43.5%

Solid Waste Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Business & Occupation Taxes</i>	1,244,127	1,285,000	1,295,300	0.8%
Taxes Subtotal	1,244,127	1,285,000	1,295,300	0.8%
<i>State Grants</i>	45,177	0	0	0.0%
<i>Intergovernmental Service Revenues</i>	65,000	170,000	25,000	-85.3%
Intergovernmental Subtotal	110,177	170,000	25,000	-85.3%
<i>Utilities & Environment Services</i>	108,473	107,000	95,210	-11.0%
<i>Internal Svc Fund Sales & Services</i>	60,599	39,000	40,560	4.0%
Charges for Services Subtotal	169,072	146,000	135,770	-7.0%
<i>Interest & Other Earnings</i>	89,609	81,794	82,765	1.2%
<i>OMR Contributions from Employer</i>	2,707	5,000	5,000	0.0%
Miscellaneous Subtotal	92,316	86,794	87,765	1.1%
TOTAL REVENUES	1,615,692	1,687,794	1,543,835	-8.5%

Public Works Department Budget Summary – Revenues (continued)

Parking Services Fund

Department Revenues by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Intergovernmental Service Revenues</i>	23,500	24,000	24,000	0.0%
Intergovernmental Subtotal	23,500	24,000	24,000	0.0%
<i>Civil Parking Infraction Penalties</i>	681,807	750,000	685,000	-8.7%
<i>Non Court Fines, Forfeitures, Penalties</i>	0	50	0	-100.0%
Fines & Penalties Subtotal	681,807	750,050	685,000	-8.7%
<i>Interest & Other Earnings</i>	17,918	14,860	14,496	-2.4%
<i>Rents, Leases & Concessions</i>	62,002	45,000	45,000	0.0%
<i>Contributions & Donations (Private)</i>	26	0	0	0.0%
<i>OMR Contributions from Employer</i>	135	0	0	0.0%
<i>Other Miscellaneous Revenue</i>	12,008	10,000	5,500	-45.0%
Miscellaneous Subtotal	1,487,629	1,534,375	1,447,511	-5.7%
TOTAL REVENUES	2,192,936	2,308,425	2,156,511	-6.6%

Fleet Administration Fund:

For detail on the [Fleet Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

Purchasing and Materials Management Fund:

For detail on the [Purchasing and Materials Management Fund](#), see the fund statement in the Fund Budgets section of the document.

Facilities Administration Fund:

For detail on the [Facilities Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

Natural Resource Protection and Restoration Fund:

For detail on the [Natural Resource Protection and Restoration Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department

Public Works Department Budget Summary – Expenditures

Street Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	5,043,948	4,917,517	4,887,470	-0.6%
OVERTIME & HAZARD DUTY	42,074	55,779	50,779	-9.0%
SALARIES & WAGES Subtotal	5,086,022	4,973,296	4,938,249	-0.7%
PERSONNEL BENEFITS	2,111,005	2,239,941	2,136,843	-4.6%
PERSONNEL BENEFITS Subtotal	2,111,005	2,239,941	2,136,843	-4.6%
OFFICE & OPER. SUPPLIES	428,355	422,762	426,720	0.9%
FUEL CONSUMED	100,946	93,265	100,337	7.6%
SMALL TOOLS & MINOR EQUIP	104,721	43,830	40,820	-6.9%
INTERFUND WAREHOUSE SUPPLIES	85,979	148,382	93,055	-37.3%
SUPPLIES Subtotal	634,022	559,857	567,877	1.4%
PROFESSIONAL SERVICES	1,099,035	1,471,100	429,443	-70.8%
COMMUNICATION	2,073	3,363	1,236	-63.2%
TRAVEL	36,942	30,935	46,292	49.6%
ADVERTISING	2,049	2,300	2,324	1.0%
OPERATING RENTALS & LEASES	24,340	43,550	57,918	33.0%
UTILITY SERVICE	1,084,457	1,055,694	1,108,825	5.0%
REPAIRS & MAINTENANCE	1,045,618	1,046,758	1,277,912	22.1%
MISCELLANEOUS	62,279	177,176	192,912	8.9%
INTERFUND PROFESSIONAL SERVICES	2,633,915	2,297,605	2,161,853	-5.9%
INTERFUND COMMUNICATION	80,556	87,827	87,792	0.0%
INTERFUND OP RENTALS & LEASES	439,961	421,421	439,350	4.3%
INTERFUND INSURANCE	142,766	156,352	142,434	-8.9%
INTERFUND REPAIRS & MAINTENANCE	273,411	283,917	307,529	8.3%
OTHER SERVICES & CHARGES Subtotal	3,356,793	3,830,876	3,116,862	-18.6%
INTERGOVERNMENTAL PROF SERVS	56,521	161,000	111,000	-31.1%
EXTERNAL TAXES & OPER ASSESS	669	0	0	0.0%
INTERFUND SUBSIDIES	281,976	753,710	1,328,006	76.2%
INTERGOVERNMENTAL SERVICES Subtotal	339,166	914,710	1,439,006	57.3%
LAND	490,695	0	0	0.0%
OTHER IMPROVEMENTS	2,123,700	1,805,000	3,066,370	69.9%
MACHINERY AND EQUIPMENT	86,971	12,500	37,000	196.0%
CONSTRUCTION OF FIXED ASSETS	0	2,427,746	750,000	-69.1%
CAPITAL OUTLAY Subtotal	2,701,366	4,245,246	3,853,370	-9.2%
TOTAL EXPENDITURES	17,884,962	20,159,430	19,284,220	-4.3%

Paths & Trails Reserve Fund

For detail on the [Paths & Trails Reserve Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Expenditures (continued)

Federal Building Fund

For detail on the [Federal Building Fund](#), see the fund statement in the Fund Budgets section of the document.

Olympic Pipeline Incident Fund

For detail on the [Olympic Pipeline Incident Fund](#), see the fund statement in the Fund Budgets section of the document.

1st and 2nd Quarter Real Estate Excise Tax (REET) Funds – In Aggregate

REET Funds are shared by multiple departments. The Public Works Department share is shown here. The City [REET Fund Statement](#) is show in the Fund Budgets section of the document.

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
OFFICE & OPER. SUPPLIES	678	0	0	0.0%
INTERFUND WAREHOUSE SUPPLIES	441	0	0	0.0%
SUPPLIES Subtotal	678	0	0	0.0%
PROFESSIONAL SERVICES	225,246	481,250	0	-100.0%
TRAVEL	49	0	0	0.0%
REPAIRS & MAINTENANCE	916	0	0	0.0%
MISCELLANEOUS	600	0	0	0.0%
INTERFUND PROFESSIONAL SERVICES	87,989	0	0	0.0%
OTHER SERVICES & CHARGES Subtotal	226,811	481,250	0	-100.0%
INTERGOVERNMENTAL PROF SERVS	519	0	0	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	519	0	0	0.0%
LAND	421,130	0	0	0.0%
OTHER IMPROVEMENTS	1,206,570	0	0	0.0%
CONSTRUCTION OF FIXED ASSETS	529,089	1,000,000	500,000	-50.0%
CAPITAL OUTLAY Subtotal	2,156,789	1,000,000	500,000	-50.0%
TOTAL EXPENDITURES	2,473,227	1,481,250	500,000	-66.2%

Transportation Benefit District Fund

For detail on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Water Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	2,151,872	2,417,745	2,595,988	7.4%
OVERTIME & HAZARD DUTY	40,809	39,000	49,000	25.6%
SALARIES & WAGES Subtotal	2,192,681	2,456,745	2,644,988	7.7%
PERSONNEL BENEFITS	948,413	1,121,836	1,173,915	4.6%
PERSONNEL BENEFITS Subtotal	948,413	1,121,836	1,173,915	4.6%
OFFICE & OPER. SUPPLIES	555,192	754,165	726,548	-3.7%
FUEL CONSUMED	68,650	81,300	84,690	4.2%
SMALL TOOLS & MINOR EQUIP	51,019	42,200	39,258	-7.0%
INTERFUND WAREHOUSE SUPPLIES	855,381	1,323,017	2,395,652	81.1%
SUPPLIES Subtotal	674,861	877,665	850,496	-3.1%
PROFESSIONAL SERVICES	909,792	483,750	479,030	-1.0%
COMMUNICATION	26,485	29,800	30,675	2.9%
TRAVEL	7,409	21,685	29,532	36.2%
ADVERTISING	12,812	11,050	13,740	24.3%
OPERATING RENTALS & LEASES	13,352	16,150	17,430	7.9%
UTILITY SERVICE	432,363	513,142	440,357	-14.2%
REPAIRS & MAINTENANCE	459,431	1,586,400	635,022	-60.0%
MISCELLANEOUS	92,211	167,610	124,966	-25.4%
INTERFUND PROFESSIONAL SERVICES	3,464,539	3,184,008	3,394,745	6.6%
INTERFUND COMMUNICATION	7,717	7,943	8,345	5.1%
INTERFUND OP RENTALS & LEASES	203,094	217,717	206,688	-5.1%
INTERFUND INSURANCE	102,961	100,473	94,565	-5.9%
INTERFUND REPAIRS & MAINTENANCE	189,167	208,271	214,840	3.2%
OTHER SERVICES & CHARGES Subtotal	1,953,855	2,829,587	1,770,752	-37.4%
INTERGOVERNMENTAL PROF SERV	669,820	621,250	637,500	2.6%
EXTERNAL TAXES & OPER ASSESS	905,641	920,355	997,555	8.4%
INTERFUND TAXES & OPER ASSESS	3,285,503	3,275,162	3,599,758	9.9%
INTERFUND SUBSIDIES	0	41,333	107,754	160.7%
INTERGOVERNMENTAL SERVICES Subtotal	4,860,964	4,858,100	5,342,567	10.0%
LAND	5,182,028	947,374	1,347,849	42.3%
OTHER IMPROVEMENTS	327,806	100,000	100,000	0.0%
MACHINERY AND EQUIPMENT	43,047	0	396,250	0.0%
CONSTRUCTION OF FIXED ASSETS	1,622,515	1,500,000	2,600,000	73.3%
CAPITAL OUTLAY Subtotal	7,175,396	2,547,374	4,444,099	74.5%
REVENUE BONDS	1,565,000	1,663,235	1,892,500	13.8%
OTHER NOTES	639,125	102,284	102,284	0.0%
PRINCIPAL	482,292	731,062	738,702	1.0%
DEBT SERVICE PRINCIPAL Subtotal	2,686,417	2,496,581	2,733,486	9.5%
INTEREST ON INTERFUND DEBT	14,673	14,386	6,747	-53.1%
INTEREST/LONG-TERM EXT. DEBT	609,374	665,417	475,518	-28.5%
DEBT ISSUE COSTS	10,427	0	0	0.0%
DEBT REGISTRATION COSTS	902	0	0	0.0%
OTHER DEBT SERVICE COSTS	23,478	0	0	0.0%
DEBT SERVICE INTEREST Subtotal	658,854	679,803	482,265	-29.1%
TOTAL EXPENDITURES	25,974,300	22,909,120	25,757,403	12.4%

Public Works Department Budget Summary – Expenditures (continued)

Wastewater Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	2,478,053	2,567,058	2,574,101	0.3%
OVERTIME & HAZARD DUTY	126,853	46,000	46,000	0.0%
SALARIES & WAGES Subtotal	2,604,906	2,613,058	2,620,101	0.3%
PERSONNEL BENEFITS	1,085,575	1,199,970	1,155,930	-3.7%
PERSONNEL BENEFITS Subtotal	1,085,575	1,199,970	1,155,930	-3.7%
OFFICE & OPER. SUPPLIES	1,125,947	844,100	1,124,326	33.2%
FUEL CONSUMED	67,626	69,000	84,722	22.8%
SMALL TOOLS & MINOR EQUIP	127,139	106,800	95,318	-10.8%
INTERFUND WAREHOUSE SUPPLIES	64,320	103,991	96,780	-6.9%
SUPPLIES Subtotal	1,320,712	1,019,900	1,304,366	27.9%
PROFESSIONAL SERVICES	907,029	718,500	738,242	2.7%
COMMUNICATION	24,125	24,250	24,833	2.4%
TRAVEL	12,615	11,315	14,404	27.3%
ADVERTISING	1,877	1,000	0	-100.0%
OPERATING RENTALS & LEASES	10,951	10,725	8,987	-16.2%
INSURANCE	223,456	0	0	0.0%
UTILITY SERVICE	1,213,248	1,272,850	1,261,706	-0.9%
REPAIRS & MAINTENANCE	691,423	1,323,415	1,584,710	19.7%
MISCELLANEOUS	143,860	176,605	195,711	10.8%
INTERFUND PROFESSIONAL SERVICES	3,032,116	2,932,085	2,611,608	-10.9%
INTERFUND COMMUNICATION	6,470	9,141	5,622	-38.5%
INTERFUND OP RENTALS & LEASES	200,254	196,753	226,863	15.3%
INTERFUND INSURANCE	85,909	86,353	66,614	-22.9%
INTERFUND REPAIRS & MAINTENANCE	111,002	103,369	113,958	10.2%
OTHER SERVICES & CHARGES Subtotal	3,228,584	3,538,660	3,828,593	8.2%
INTERGOVERNMENTAL PROF SERV	140,694	90,200	85,000	-5.8%
EXTERNAL TAXES & OPER ASSESS	369,652	386,139	412,734	6.9%
INTERFUND TAXES & OPER ASSESS	1,994,878	2,011,974	2,125,245	5.6%
INTERFUND SUBSIDIES	0	2,541,383	105,664	-95.8%
INTERGOVERNMENTAL SERVICES Subtotal	2,505,224	5,029,696	2,728,643	-45.7%
OTHER IMPROVEMENTS	0	100,000	100,000	0.0%
MACHINERY AND EQUIPMENT	865,978	0	31,250	0.0%
CONSTRUCTION OF FIXED ASSETS	15,117,668	32,000,000	3,000,000	-90.6%
CAPITAL OUTLAY Subtotal	15,983,646	32,100,000	3,131,250	-90.2%
REVENUE BONDS	610,000	305,600	305,000	-0.2%
DEBT SERVICE PRINCIPAL Subtotal	610,000	305,600	305,000	-0.2%
INTEREST/LONG-TERM EXT. DEBT	1,920,685	1,854,860	2,660,678	43.4%
DEBT ISSUE COSTS	1,500	0	153,083	0.0%
DEBT REGISTRATION COSTS	553	0	0	0.0%
DEBT SERVICE INTEREST Subtotal	1,922,738	1,854,860	2,813,761	51.7%
INTERFUND SUPPLIES	0	1,000	0	-100.0%
INTERFUND PMT FOR SERV Subtotal	0	1,000	0	-100.0%
TOTAL EXPENDITURES	32,761,456	51,094,436	21,009,089	-58.9%

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Storm/Surface Water Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	931,255	1,170,859	1,322,147	12.9%
OVERTIME & HAZARD DUTY	5,441	20,000	30,000	50.0%
SALARIES & WAGES Subtotal	936,696	1,190,859	1,352,147	13.5%
PERSONNEL BENEFITS	419,866	534,449	588,610	10.1%
PERSONNEL BENEFITS Subtotal	419,866	534,449	588,610	10.1%
OFFICE & OPER. SUPPLIES	109,569	83,400	93,400	12.0%
FUEL CONSUMED	63,381	57,500	58,515	1.8%
SMALL TOOLS & MINOR EQUIP	21,240	16,250	51,588	217.5%
INTERFUND WAREHOUSE SUPPLIES	51,697	74,161	74,320	0.2%
SUPPLIES Subtotal	194,190	157,150	203,503	29.5%
PROFESSIONAL SERVICES	682,465	511,000	304,630	-40.4%
COMMUNICATION	22,246	29,100	29,973	3.0%
TRAVEL	3,694	5,000	12,311	146.2%
ADVERTISING	8,656	6,000	6,240	4.0%
OPERATING RENTALS & LEASES	3,358	5,000	5,150	3.0%
UTILITY SERVICE	15,354	15,850	16,326	3.0%
REPAIRS & MAINTENANCE	113,912	264,224	141,154	-46.6%
MISCELLANEOUS	42,789	42,240	49,306	16.7%
INTERFUND PROFESSIONAL SERVICES	1,511,627	1,753,016	1,765,102	0.7%
INTERFUND COMMUNICATION	186	100	103	3.0%
INTERFUND OP RENTALS & LEASES	184,691	212,944	187,846	-11.8%
INTERFUND INSURANCE	25,185	26,395	22,165	-16.0%
INTERFUND REPAIRS & MAINTENANCE	146,045	146,152	183,754	25.7%
OTHER SERVICES & CHARGES Subtotal	892,474	878,414	565,090	-35.7%
INTERGOVERNMENTAL PROF SERVS	0	500	500	0.0%
EXTERNAL TAXES & OPER ASSESS	77,117	94,968	113,400	19.4%
INTERFUND TAXES & OPER ASSESS	574,560	606,740	724,500	19.4%
INTERFUND SUBSIDIES	0	19,203	41,105	114.1%
INTERGOVERNMENTAL SERVICES Subtotal	651,677	721,411	879,505	21.9%
LAND	578,020	0	0	0.0%
OTHER IMPROVEMENTS	0	247,400	0	-100.0%
MACHINERY AND EQUIPMENT	39,360	0	0	0.0%
CONSTRUCTION OF FIXED ASSETS	380,000	2,737,969	7,760,358	183.4%
CAPITAL OUTLAY Subtotal	997,380	2,985,369	7,760,358	159.9%
TOTAL EXPENDITURES	6,011,714	8,680,420	13,582,503	56.5%

Public Works Department Budget Summary – Expenditures (continued)

Solid Waste Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	128,664	140,470	147,335	4.9%
OVERTIME & HAZARD DUTY	486	0	0	0.0%
SALARIES & WAGES Subtotal	129,150	140,470	147,335	4.9%
PERSONNEL BENEFITS	50,735	62,759	61,561	-1.9%
PERSONNEL BENEFITS Subtotal	50,735	62,759	61,561	-1.9%
OFFICE & OPER. SUPPLIES	21,554	30,400	130,712	330.0%
FUEL CONSUMED	3,489	3,840	3,955	3.0%
SMALL TOOLS & MINOR EQUIP	142	2,900	2,927	0.9%
INTERFUND WAREHOUSE SUPPLIES	720	8,350	8,550	2.4%
SUPPLIES Subtotal	25,185	37,140	137,594	270.5%
PROFESSIONAL SERVICES	75,832	100	103	3.0%
TRAVEL	0	200	206	3.0%
ADVERTISING	140	200	206	3.0%
OPERATING RENTALS & LEASES	0	11,000	6,330	-42.5%
UTILITY SERVICE	211,481	312,000	212,000	-32.1%
REPAIRS & MAINTENANCE	23,914	555,000	50,000	-91.0%
MISCELLANEOUS	1,000	1,000	1,030	3.0%
INTERFUND PROFESSIONAL SERVICES	192,183	256,221	245,706	-4.1%
INTERFUND OP RENTALS & LEASES	1,825	5,215	14,731	182.5%
INTERFUND INSURANCE	1,467	1,548	1,912	23.5%
INTERFUND REPAIRS & MAINTENANCE	3,180	3,706	3,804	2.6%
OTHER SERVICES & CHARGES Subtotal	312,367	879,500	269,875	-69.3%
INTERGOVERNMENTAL PROF SERVS	31,598	46	46	0.0%
EXTERNAL TAXES & OPER ASSESS	1,951	1,140	1,140	0.0%
INTERFUND SUBSIDIES	0	0	400,000	0.0%
INTERGOVERNMENTAL SERVICES Subtotal	33,549	1,186	401,186	33726.8%
G. O. BONDS	350,000	365,000	385,000	5.5%
DEBT SERVICE PRINCIPAL Subtotal	350,000	365,000	385,000	5.5%
INTEREST/LONG-TERM EXT. DEBT	348,406	331,980	313,073	-5.7%
DEBT REGISTRATION COSTS	601	0	0	0.0%
DEBT SERVICE INTEREST Subtotal	349,007	331,980	313,073	-5.7%
TOTAL EXPENDITURES	1,449,368	2,093,075	1,990,327	-4.9%

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Parking Services Fund

Department Expenditures by Sub-type	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
SALARIES & WAGES	254,178	283,005	260,124	-8.1%
OVERTIME & HAZARD DUTY	92	0	0	0.0%
SALARIES & WAGES Subtotal	254,270	283,005	260,124	-8.1%
PERSONNEL BENEFITS	126,907	144,965	137,014	-5.5%
PERSONNEL BENEFITS Subtotal	126,907	144,965	137,014	-5.5%
OFFICE & OPER. SUPPLIES	81,949	109,200	86,813	-20.5%
FUEL CONSUMED	2,249	2,000	2,060	3.0%
SMALL TOOLS & MINOR EQUIP	67,259	64,850	190,081	193.1%
INTERFUND WAREHOUSE SUPPLIES	166	0	0	0.0%
SUPPLIES Subtotal	151,457	176,050	278,954	58.5%
PROFESSIONAL SERVICES	124,538	65,450	71,950	9.9%
COMMUNICATION	88	575	592	3.0%
TRAVEL	138	1,000	1,030	3.0%
ADVERTISING	585	800	0	-100.0%
UTILITY SERVICE	53,898	57,750	60,233	4.3%
REPAIRS & MAINTENANCE	65,011	343,629	387,421	12.7%
MISCELLANEOUS	13,289	12,564	14,467	15.1%
INTERFUND PROFESSIONAL SERVICES	248,340	202,632	244,630	20.7%
INTERFUND COMMUNICATION	4,642	5,470	8,856	61.9%
INTERFUND OP RENTALS & LEASES	127,600	135,717	167,095	23.1%
INTERFUND INSURANCE	11,766	11,563	11,013	-4.8%
INTERFUND REPAIRS & MAINTENANCE	28,563	27,202	28,032	3.1%
OTHER SERVICES & CHARGES Subtotal	257,547	481,768	535,693	11.2%
INTERGOVERNMENTAL PROF SERVS	6,500	6,000	6,000	0.0%
EXTERNAL TAXES & OPER ASSESS	1,222	1,788	3,838	114.7%
INTERFUND SUBSIDIES	718,842	787,532	816,032	3.6%
INTERGOVERNMENTAL SERVICES Subtotal	726,564	795,320	825,870	3.8%
BUILDINGS AND STRUCTURES	0	0	425,000	0.0%
CAPITAL OUTLAY Subtotal	0	0	425,000	0.0%
G. O. BONDS	130,000	0	0	0.0%
DEBT SERVICE PRINCIPAL Subtotal	130,000	0	0	0.0%
INTEREST/LONG-TERM EXT. DEBT	3,580	0	0	0.0%
DEBT SERVICE INTEREST Subtotal	3,580	0	0	0.0%
TOTAL EXPENDITURES	2,071,402	2,263,692	2,922,281	29.1%

Fleet Administration Fund:

For detail on the [Fleet Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department Budget Summary – Expenditures (continued)

Purchasing and Materials Management Fund:

For detail on the [Purchasing and Materials Management Fund](#), see the fund statement in the Fund Budgets section of the document.

Facilities Administration Fund:

For detail on the [Facilities Administration Fund](#), see the fund statement in the Fund Budgets section of the document.

Natural Resource Protection and Restoration Fund:

For detail on the [Natural Resource Protection and Restoration Fund](#), see the fund statement in the Fund Budgets section of the document.

Public Works Department

Public Works Department Program Groups

Department revenues are generated by the program groups as shown below.

The PW Revenues and Reserves group accounts for revenues and fund reserves specific to the department shared between programs within the department. It is not used for expenditures.

Revenues by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>PW Revenues and Reserves</i>	10,104,774	9,620,087	10,255,522	6.6%
<i>Public Works Administration</i>	651,744	1,880,989	2,137,881	13.7%
<i>Public Works Maint Admin</i>	614,784	-	-	--
<i>Natural Resources</i>	325,206	331,887	236,890	-28.6%
<i>PW Treatment Plants Operations</i>	1,697,620	1,421,000	1,486,740	4.6%
<i>PW Water/Wastewater Utility Ops</i>	33,210,481	32,547,057	35,410,157	8.8%
<i>Public Works Maintenance Ops</i>	7,354,496	7,172,457	8,175,595	14.0%
<i>PW Transportation Management</i>	2,420,988	2,622,034	3,076,984	17.4%
<i>Purchasing and Material Mgmt Ops</i>	2,147,061	2,436,390	3,030,604	24.4%
<i>Public Works Financial Mgmt</i>	1,512,312	874,782	575,000	-34.3%
<i>PW Supervision and Technology</i>	1,630,509	1,975,890	1,966,585	-0.5%
<i>Public Works Fleet Operations</i>	3,987,415	4,029,903	4,258,951	5.7%
<i>Public Works Facilities Ops</i>	2,445,019	2,552,008	2,848,436	11.6%
<i>PW Solid Waste Remediation</i>	824,798	515,000	525,300	2.0%
<i>Facilities Capital Maintenance</i>	190,000	695,444	300,710	-56.8%
<i>QECB Bond</i>	374,669	359,863	351,863	-2.2%
<i>Public Works Engineering Svcs</i>	2,189,469	2,232,000	2,624,000	17.6%
<i>PW Capital Improvements</i>	1,460,946	18,785,638	6,137,320	-67.3%
<i>Public Works Construction</i>	7,308,043	8,035,000	6,122,500	-23.8%
<i>PW Watershed Acquisition/Mgmt</i>	8,620,593	5,508,633	4,990,110	-9.4%
<i>PW Acquisition and Facilities Mgmt</i>	144,764	-	-	--
<i>Commercial Leasing</i>	225,180	181,557	180,815	-0.4%
Subtotal of Revenues by Group	89,440,871	103,777,619	94,691,963	-8.8%

The Public Works department's overhead costs, such as administration, safety, and engineering are paid from the Street Fund. The department then has an internal cost recovery program, charging groups within the department and other departments for overhead and costs incurred. Other departments are also charged to recover the cost of Fleet, Facilities, Purchasing, and Engineering services.

Interfund charges (shown on the preceding pages) reflect the department's expenditures for this internal program along with other citywide cost recovery programs.

Revenues shown above include revenues from both Public Works internal and citywide cost recovery programs.

Public Works Department Program Groups (continued)

Department expenditures are allocated to the program groups as shown below.

Expenditures by Group	2012 Actual	2013 Adopted	2014 Budget	Change 2013 to 2014
<i>Public Works Administration</i>	729,527	2,088,892	2,445,461	17.1%
<i>Public Works Maint Admin</i>	547,915	-	-	--
<i>PW Treatment Plants Operations</i>	11,942,963	11,886,774	12,780,956	7.5%
<i>PW Water/Wastewater Utility Ops</i>	15,601,772	17,006,975	18,598,412	9.4%
<i>Public Works Maintenance Ops</i>	9,231,351	8,452,604	8,920,140	5.5%
<i>Public Works Financial Mgmt</i>	5,354,108	6,558,658	5,660,524	-13.7%
<i>PW Supervision and Technology</i>	2,026,335	1,582,357	1,291,487	-18.4%
<i>PW Solid Waste Remediation</i>	749,599	500,000	541,608	8.3%
<i>Purchasing and Material Mgmt Ops</i>	3,173,363	2,775,997	3,175,995	14.4%
<i>Public Works Fleet Operations</i>	5,320,847	3,506,395	3,433,534	-2.1%
<i>Public Works Facilities Ops</i>	2,521,297	2,651,446	2,893,182	9.1%
<i>Facilities Capital Maintenance</i>	345,306	470,000	365,000	-22.3%
<i>QECB Bond</i>	2,637,412	351,864	351,864	0.0%
<i>Natural Resources</i>	1,040,075	3,238,898	3,219,749	-0.6%
<i>PW Transportation Management</i>	4,688,968	4,972,118	6,443,510	29.6%
<i>Public Works Engineering Svcs</i>	4,336,309	5,546,989	5,687,649	2.5%
<i>PW Capital Improvements</i>	20,012,111	36,485,369	12,760,358	-65.0%
<i>Public Works Construction</i>	8,239,587	10,424,846	6,955,000	-33.3%
<i>PW Acquisition and Facilities Mgmt</i>	209,658	-	-	--
<i>PW Watershed Acquisition/Mgmt</i>	7,835,667	5,118,815	5,217,994	1.9%
<i>Commercial Leasing</i>	221,684	345,987	2,205,266	537.4%
TOTAL EXPENDITURES	106,765,854	123,964,984	102,947,689	-17.0%

Group Descriptions

Public Works Administration accounts for the department head and administrative office operations. Public Works Maintenance Administration accounts for administration of the operations division, including the safety program.

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.

Public Works Department Program Groups (continued)

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance, solid waste code enforcement, and operation of the Clean Green facility. Beginning in 2010, storm and surface water program planning and maintenance and operation of the storm and surface water facilities and utility were moved to this group. This group is funded by the Street, Storm/Surface Water Utility, and Solid Waste Funds.

The Public Works Financial Management group includes department financial staff and operations, which are paid for from the Street Fund with costs recovered through the department's internal program. Debt service cost for department debt is also accounted for in this group. Funds included in the group for debt service include Water, Sewer and Solid Waste.

The Public Works Supervision and Technology group includes GIS services, department computer infrastructure replacement and systems analysis, department data management, and water meter reading. These services are paid for from the Street Fund with costs recovered through the department's internal program.

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 Purchasing and Materials Management group maintains supply inventories primarily for Public Works Department with some use by other department programs such as Parks Maintenance Operations. This group also manages the process for public bidding and contracts. This group is funded by the Purchasing and Materials Management Fund, an internal service fund.

The Fleet group manages fleet acquisition and maintenance. The group is funded by the Fleet Administration Fund, an internal service fund.

The Facilities group manages facilities maintenance and custodial services for Public Works facilities and General Fund facilities such as City Hall. The group is funded by the Facilities Administration Fund, an internal service fund.

The Facilities Capital Maintenance group was created to replace the former Capital Maintenance Fund that no longer qualifies as a Special Revenue Fund due to changes in accounting rules. Citywide maintenance and improvement projects will be tracked in this group.

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 Department Program Groups (continued)

The Environmental Resources Operations 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 for this group currently comes from the Natural Resource Protection and Restoration Fund, the Water Fund, and the Olympic Pipeline Incident Fund.

The Public Works Transportation Management group manages the parkade and on-street parking in the City. This group is also responsible for maintaining traffic signals and signage and managing communication and fiber optic systems. The group is funded by the Street and Parking Services funds.

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 also in this group. This group is funded by the Street Fund, and a portion of 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. Funding currently comes from the Water, Wastewater, and Storm/Surface Water Utility Funds

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. Funding currently comes from the Street and REET funds.

The Public Works Storm and Surface Water Management group was consolidated into the Public Works Maintenance Operations group beginning in 2010.

The Public Works Acquisition and Facilities Management group was consolidated into another group during the 2012 reorganization.

The Public Works Watershed Acquisition / Management group handles watershed property acquisitions and is funded by the Water Fund.

The Commercial Leasing group manages maintenance and leasing of commercial properties owned by the City. These include the old Federal Building and space in the parkade. The group is currently funded by the Parking Services and Facilities funds.

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2014 CAPITAL BUDGET AND 2014 - 2019 PROPOSED CAPITAL FACILITIES PLAN

Capital Outlay

The Finance Department establishes capitalization thresholds used to prepare capital budgets based on General Accepted Accounting Practices and state law. Most expenditures of less than \$50,000 per single item are budgeted as operating expenditures rather than capital expenditures. At the completion of a capital project, all related labor, materials and services costs are added to capital outlay for the project to arrive at the total project cost and value of the asset.

Purpose

The Capital Facilities Plan (CFP) is a strategic financing plan matching the costs of future capital improvements and purchases to anticipated revenues. The CFP establishes priorities by estimating costs, identifying funding sources and proposing an implementation schedule for all facility or infrastructure-related capital projects and acquisitions.

The CFP is a six-year rolling plan that is revised annually to reflect varying conditions. The CFP includes 2014 capital expenditures for City Council adoption and an estimate of future capital needs for 2015-2019 to guide future capital decisions. The adoption of the CFP contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered part of the Capital Facilities element of the Comprehensive Plan. The CFP also incorporates the Bellingham School District's Capital Facilities Plan by reference.

Only the appropriations for 2014 are authorized by Council with budget adoption. Projects identified for the remaining five years may be altered due to cost or varying conditions.

Existing City Assets

Substantial investment by the public and the City over the years has resulted in a very large asset base for Bellingham's residents. The City's current physical plant consists of:

- Public buildings, including some leased space and commercial rental space.
- Drainage and stormwater control property and detention facilities.
- Park and recreation property, equipment and facilities including playgrounds, spray pools, athletic fields/courts, trails, beaches, street trees, sports stadiums, an aquatic facility, a cemetery and a golf course.
- Public library facilities and equipment.
- Police facilities and vehicles.
- Fire suppression and emergency medical service facilities, vehicles and equipment.
- Streets, sidewalks, street lights and signals.
- Water mains, customer services, a filtration plant, pump stations and storage reservoirs.
- Sanitary sewer mains, a treatment plant and pump stations.
- Vehicles and equipment.

Capital Budget

Renewal and replacements for the street, water and sewer systems are included in the capital budget due to the large cost and nature of work done, which extends the life of the systems. These programs include the resurfacing of existing streets and the replacement of aging water and sewer lines.

Capital Facilities Plan Process

The CFP is updated annually by soliciting capital funding requests from departments, which are then reviewed by City administration. In 2010, a limited term [Capital Facilities Task Force](#) examined capital spending priorities and funding mechanisms.

Policy and planning documents adopted by City Council and the priorities established in the City's Financial Management Guidelines are considered when identifying capital projects to include in the budget and CFP. A list of some of the planning processes and documents considered when developing the CFP follows. Many of the multi-year plans also include annual updates or work plans.

Planning Horizon 20 - 50 Years

[City of Bellingham Legacies](#)

[Waterfront Planning](#)

Planning Horizon 20 Years

[City of Bellingham Strategic Commitments](#)

[City of Bellingham Comprehensive Plan](#)

[Stormwater Management Plan](#)

[City Center Master Plan](#)

Comprehensive Water Plan

[Comprehensive Sewer Plan](#)

Whatcom County Coordinated Sewer/Water Service Area Plan

Planning Horizon 5 Years

[Bellingham Park, Recreation and Open Space Master Plan](#)

[City of Bellingham Transportation Improvement Plan](#)

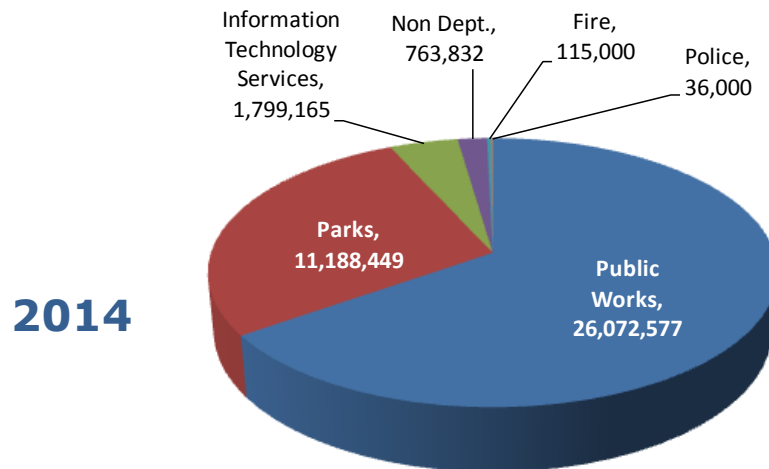
[Community Development Consolidated Plan](#)

[Lake Whatcom Management Program](#)

**2014 CAPITAL FACILITIES PLAN
SUMMARY BY DEPARTMENT FOR ACTIVE PROJECTS/PURCHASES**

-----Estimates Subject to Revision and Council Approval-----

Department	2014 Request	2015	2016	2017	2018	2019	Total 2014-2019
Funded Amounts:							
Fire Department	115,000	115,000	1,015,000	115,000	115,000	115,000	1,590,000
Information Technology Services Department	1,799,165	1,334,829	1,090,035	858,206	395,636	415,000	5,892,871
Non Departmental	763,832	663,189	683,045	705,692	724,006	725,488	4,265,252
Park Department	11,188,449	5,126,942	7,068,450	2,689,974	1,560,513	419,068	28,053,396
Police Department	36,000	101,000	166,000	61,000	36,000	36,000	436,000
Public Works Department	26,072,577	30,065,985	37,738,800	34,260,600	20,196,200	23,270,800	171,604,962
Subtotal - Funded	39,975,023	37,406,945	47,761,330	38,690,472	23,027,355	24,981,356	211,842,481
Unfunded Amounts (for active projects):							
Park Department	-	4,057,500	11,000,000	1,500,000	-	5,600,000	22,157,500
Public Works Department	-	-	-	-	-	2,200,000	2,200,000
Subtotal - Unfunded	-	4,057,500	11,000,000	1,500,000	-	7,800,000	24,357,500
Grand Total Estimated Project Costs	39,975,023	41,464,445	58,761,330	40,190,472	23,027,355	32,781,356	236,199,981



Capital Budget

SUMMARY BY FUNDING SOURCE FOR ACTIVE PROJECTS/PURCHASES

-----Estimates Subject to Revision and Council Approval-----							
Source of Funds	2014 Request	2015	2016	2017	2018	2019	Total 2014-2019
Funded Amounts:							
Greenways III Fund	8,685,000	3,900,000	5,435,000	700,000	680,000	-	19,400,000
Storm/Surface Water Utility Fund	7,760,358	3,696,985	1,800,000	1,800,000	1,800,000	1,800,000	18,657,343
Transportation Benefit District Fund	4,980,000	4,610,000	4,710,000	4,810,000	4,910,000	3,560,000	27,580,000
Water Fund	4,444,099	6,600,000	14,586,800	10,031,600	5,351,200	7,970,800	48,984,499
Street Fund	3,853,370	4,855,000	5,792,000	2,795,000	3,015,000	2,940,000	23,250,370
Wastewater Fund	3,131,250	6,600,000	7,600,000	12,100,000	4,100,000	6,000,000	39,531,250
Technology Replacement & Reserve Fund	1,649,165	1,204,829	1,055,035	823,206	360,636	380,000	5,472,871
Fleet Administration Fund	1,388,500	2,184,000	1,730,000	1,704,000	-	-	7,006,500
1st 1/4% Real Estate Excise Tax Fund	1,154,638	1,328,347	1,660,077	1,316,829	1,157,604	1,152,402	7,769,897
Parks Impact Fund	1,150,000	750,000	950,000	1,500,000	700,000	250,000	5,300,000
2nd 1/4% Real Estate Excise Tax Fund	790,194	788,842	682,968	854,863	722,402	723,086	4,562,355
Parking Services Fund	425,000	500,000	500,000	-	-	-	1,425,000
Olympic-Whatcom Falls Park Addl Fund	200,000	-	-	-	-	-	200,000
Telecommunication and Technology Fund	125,000	90,000	-	-	-	-	215,000
Medic One Fund	115,000	115,000	115,000	115,000	115,000	115,000	690,000
Police Federal Equitable Share Fund	36,000	36,000	36,000	36,000	36,000	36,000	216,000
Restricted Equipment - PEG Fund	25,000	40,000	35,000	35,000	35,000	35,000	205,000
Environmental Remediation Fund	22,449	22,942	23,450	23,974	24,513	19,068	136,396
Facilities Administration Fund	20,000	20,000	20,000	20,000	20,000	-	100,000
Purchasing/Materials Mngmt Fund	20,000	-	-	-	-	-	20,000
General Fund	-	65,000	1,030,000	25,000	-	-	1,120,000
Subtotal - Funded Amounts	39,975,023	37,406,945	47,761,330	38,690,472	23,027,355	24,981,356	211,842,481
Unfunded Amounts:							
Unfunded Portion of Active Projects	-	4,057,500	11,000,000	1,500,000	-	7,800,000	24,357,500
Grand Total	39,975,023	41,464,445	58,761,330	40,190,472	23,027,355	32,781,356	236,199,981
Anticipated Bond Issues to Fund Various Projects	2014 Request	2015	2016	2017	2018	2019	Total 2014-2019
Wastewater Fund	-	-	20,000,000	-	-	5,000,000	25,000,000
Water Fund	-	-	-	11,500,000	-	-	11,500,000
Total Anticipated Bonds	-	-	20,000,000	11,500,000	-	5,000,000	36,500,000

Capital Projects by Department

FIRE DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund:								
General Fund - Equipment								
Fire Engine Replacement	--	-	-	900,000	-	-	-	900,000
Medic One Fund - Equipment								
Annual Medic Unit	--	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Miscellaneous Equipment	--	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Capital Plan Total Estimated Expenditures	-	115,000	115,000	1,015,000	115,000	115,000	115,000	1,590,000
Less Unfunded Expenditures	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	115,000	115,000	1,015,000	115,000	115,000	115,000	1,590,000

POLICE DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund:								
General Fund								
Bomb Robot Upgrade	--	-	-	80,000	-	-	-	80,000
IRecord for Police Interview Rooms	--	-	40,000	-	-	-	-	40,000
Hostage Negotiator Phone System	--	-	-	25,000	-	-	-	25,000
Police Radios	--	-	25,000	25,000	25,000	-	-	75,000
Police Federal Equitable Share Fund								
Annual Undercover Vehicles	--	36,000	36,000	36,000	36,000	36,000	36,000	216,000
Capital Plan Total Estimated Expenditures	-	36,000	101,000	166,000	61,000	36,000	36,000	436,000
Less Unfunded Expenditures	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	36,000	101,000	166,000	61,000	36,000	36,000	436,000

Capital Budget

PARK DEPARTMENT			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from Multiple Funds:								
Bellingham Waterfront Commercial Green								
Parks Impact Fund	-	-	-	-	-	200,000	200,000	400,000
Unfunded	-	-	-	-	-	-	600,000	600,000
Boulevard Park Cleanup - South State Street Manufactured Gas Plant								
Environmental Remediation Fnd	2,065,385	22,449	22,942	23,450	23,974	24,513	19,068	2,201,781
Unfunded	-	-	-	8,000,000	-	-	-	8,000,000
Boulevard Park Shoreline								
Greenways III Fund	455,794	-	-	-	-	-	-	455,794
Parks Impact Fund	350,000	-	-	-	-	-	-	350,000
Unfunded	-	-	575,000	-	-	-	-	575,000
Boulevard to Waterfront Park Boardwalk								
Greenways III Fund	1,776,003	-	3,900,000	-	-	-	-	5,676,003
Federal Indirect Grant	(165,969)	-	-	-	-	-	-	(165,969)
Parks Impact Fund	709,762	-	600,000	-	-	-	-	1,309,762
Unfunded	-	-	2,200,000	-	-	-	-	2,200,000
Cordata Neighborhood Park								
Parks Impact Fund	400,000	-	50,000	250,000	1,000,000	-	-	1,700,000
Unfunded	-	-	-	2,300,000	-	-	-	2,300,000
Cornwall Beach Park Development								
Parks Impact Fund	100,000	-	-	-	-	-	-	100,000
Unfunded	-	-	200,000	700,000	-	-	-	900,000
Samish Crest Trail								
Beyond Greenways Fund	343,336	-	-	-	-	-	-	343,336
Unfunded	-	-	-	-	500,000	-	-	500,000
South Bay Trail Crossing and Boulevard Park								
Transp. Benefit District Fund	-	200,000	-	-	-	-	-	200,000
Greenways III Fund	-	50,000	-	-	-	-	-	50,000
Parks Impact	-	50,000	-	-	-	-	-	50,000
Squalicum Creek Park								
Greenways III Fund	669,760	4,000,000	-	-	-	-	-	4,669,760
Parks Impact Fund	10,390	500,000	-	-	-	-	-	510,390
Unfunded	-	-	-	-	-	-	5,000,000	5,000,000

PARK DEPARTMENT - Continued			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Multiple Funds (continued):								
Squalicum Creek Park								
Greenways III Fund	669,760	4,000,000	-	-	-	-	-	4,669,760
Parks Impact Fund	10,390	500,000	-	-	-	-	-	510,390
Unfunded	-	-	-	-	-	-	5,000,000	5,000,000
Whatcom Creek Bridge Replacement								
Transp. Benefit District Fund	-	250,000	-	-	-	-	-	250,000
Greenways III Fund	-	150,000	-	-	-	-	-	150,000
Whatcom Falls Park West Entry								
Olympic-Whatcom Falls Park Addl Fund	25,000	200,000	-	-	-	-	-	225,000
Greenways III Fund	100,000	400,000	-	-	-	-	-	500,000
Whatcom Waterway Park								
1st 1/4% REET Fund	750,000	500,000	-	-	-	-	-	1,250,000
State Dept of Commerce Grant	(750,000)	-	-	-	-	-	-	(750,000)
Unfunded	-	-	1,082,500	-	1,000,000	-	-	2,082,500
Capital Projects/Purchases Paid from a Single Fund:								
1st 1/4% Real Estate Excise Tax Fund								
Annual Boundary Surveys	-	-	6,000	6,000	6,000	6,000	-	24,000
Annual Park Playground Equipment Parts	-	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Annual Park Sign Replacement	-	-	15,000	15,000	15,000	15,000	15,000	75,000
Big Rock Garden Park Fence Replacement	-	-	45,000	-	-	-	-	45,000
Birchwood NH Park Restroom	-	-	-	150,000	-	-	-	150,000
Bloedel Donovan Facility Improvements	-	-	45,000	-	-	-	-	45,000
Boulevard Park N Restroom Renovation	4,094	-	-	20,000	-	-	-	24,094
Fairhaven Park Entry Columns Replacement	-	-	-	-	160,000	-	-	160,000
Forest and Cedar Park Fence Replacement	-	15,000	-	-	-	-	-	15,000
Park and Sports Field Lighting	-	8,000	93,000	24,000	10,000	10,000	10,000	155,000
Park Irrigation System Renovations	-	-	10,000	10,000	10,000	10,000	10,000	50,000

Capital Budget

PARK DEPARTMENT - Continued			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund (Continued):								
1st 1/4% Real Estate Excise Tax Fund (Continued)								
Roof Replacements	-	28,000	10,000	10,000	10,000	10,000	10,000	78,000
Sidewalk & Curb Replacement	-	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Sports Lighting Replacement at Geri Fields 2 and 3	-	-	-	320,000	-	-	-	320,000
Trail Surface/Drainage Repairs	-	35,000	35,000	35,000	35,000	35,000	35,000	210,000
2nd 1/4% Real Estate Excise Tax Fund								
Annual Playground Repairs and Improvements	-	-	125,000	-	150,000	-	-	275,000
Parks Facility Asphalt Patching and Resurfacing	-	50,000	25,000	25,000	25,000	25,000	25,000	175,000
Greenways III Fund								
Greenway Land Acquisition	-	3,880,000	-	5,270,000	-	-	-	9,150,000
Interurban Trail - Chuckanut	622,436	120,000	-	-	-	680,000	-	1,422,436
Lake Padden Park Improvements	50,000	85,000	-	165,000	700,000	-	-	1,000,000
Parks Impact Fund								
Land Acquisition - Park in Developing Area	-	500,000	-	500,000	300,000	300,000	-	1,600,000
Miscellaneous Community Parks Construction	-	-	-	100,000	100,000	100,000	-	300,000
Neighborhood Park Improvements	-	-	50,000	50,000	50,000	50,000	50,000	250,000
Sidewalks, Paths and Trails	-	50,000	50,000	50,000	50,000	50,000	-	250,000
Sunset Pond Parking	-	50,000	-	-	-	-	-	50,000
Capital Plan Total Estimated Expenditures	8,431,960	11,188,449	9,184,442	18,068,450	4,189,974	1,560,513	6,019,068	58,642,856
Less Unfunded Expenditures	-	-	(4,057,500)	(11,000,000)	(1,500,000)	-	(5,600,000)	(22,157,500)
Less Anticipated Revenue	(915,969)	-	-	-	-	-	-	(915,969)
Net Outlay Capital Projects/Purchases	7,515,991	11,188,449	5,126,942	7,068,450	2,689,974	1,560,513	419,068	35,569,387

INFORMATION TECH SERVICES			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund:								
Restricted Equipment - PEG Fund - Equipment								
Annual BTV10 equipment	--	25,000	40,000	35,000	35,000	35,000	35,000	205,000
Telecommunication and Technology Fund - Equipment								
Telephone System Upgrade	--	125,000	90,000	-	-	-	-	215,000
Technology Replacement & Reserve Fund (partially funded by transfers from other funds)								
Annual Network Infrastructure Replacements	--	284,165	459,829	205,035	163,206	110,636	200,000	1,422,871
Enterprise Document Management System	--	145,000	85,000	-	-	-	-	230,000
E-City Replacement	--	-	90,000	-	-	-	-	90,000
Annual Computer Applications - Forecast	--	100,000	270,000	150,000	160,000	170,000	180,000	1,030,000
Budget System Replacement	--	100,000	-	-	-	-	-	100,000
Council Agenda Development and Publication System	--	65,000	-	-	-	-	-	65,000
Permitting/Work Management System Consulting	--	40,000	-	-	-	-	-	40,000
Permitting Replacement of Tidemark System Software	--	700,000	300,000	-	-	-	-	1,000,000
Library System Replacement	--	140,000	-	-	-	-	-	140,000
Financial Systems Applications - High Priority	--	75,000	-	-	-	-	-	75,000
Hansen Work Management System Replacement	--	-	-	700,000	500,000	-	-	1,200,000
GIS Data Update - Aerial	--	-	-	-	-	80,000	-	80,000
Capital Plan Total Estimated Expenditures	-	1,799,165	1,334,829	1,090,035	858,206	395,636	415,000	5,892,871
Less Unfunded Expenditures	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	1,799,165	1,334,829	1,090,035	858,206	395,636	415,000	5,892,871

Capital Budget

NON DEPARTMENTAL			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund:								
1st 1/4% Real Estate Excise Tax Fund								
Indirect Cost Allocation Plan	-	23,638	24,347	25,077	25,829	26,604	27,402	152,897
2nd 1/4% Real Estate Excise Tax Fund								
Indirect Cost Allocation Plan	-	20,269	20,877	21,503	22,148	22,812	23,496	131,105
Civic Field	-	719,925	617,965	636,465	657,715	674,590	674,590	3,981,250
Capital Plan Total Estimated Expenditures	-	763,832	663,189	683,045	705,692	724,006	725,488	4,265,252
Less Unfunded Expenditures	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	763,832	663,189	683,045	705,692	724,006	725,488	4,265,252

PUBLIC WORKS DEPT - OPERATIONS DIVISION			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund:								
Street Fund								
Fleet Addition - 10 Yard Sander	--	22,500	-	-	-	-	-	22,500
Fleet Addition - Boom Arm	--	14,500	-	-	-	-	-	14,500
Annual Signal & Conduit Improvement Program	-	291,370	425,000	425,000	425,000	425,000	425,000	2,416,370
Biennial Street Light Replacement	-	150,000	-	150,000	-	150,000	-	450,000
Water Fund								
Annual Emergency Water Repairs	-	100,000	100,000	100,000	100,000	100,000	-	500,000
Fleet Addition - Service Truck	--	31,250	-	-	-	-	-	31,250
Fleet Addition - Vactor	--	365,000	-	-	-	-	-	365,000
Water Metering Program	-	-	2,500,000	2,500,000	1,000,000	-	-	6,000,000

PUBLIC WORKS DEPT - OPERATIONS DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund (Continued):								
Wastewater Fund								
Annual Emergency Sewer Repairs	-	100,000	100,000	100,000	100,000	100,000	-	500,000
Fleet Addition - Service Truck	--	31,250	-	-	-	-	-	31,250
Fleet Administration Fund								
Convert or Replace Police and Fire Radios	--	-	-	200,000	850,000	-	-	1,050,000
Replace Sehome Communications Tower	--	-	500,000	-	-	-	-	500,000
Update Regional Emergency Communications Study	--	250,000	-	-	-	-	-	250,000
Fleet Heavy Duty Work Equipment Replacements	--	418,000	650,000	700,000	-	-	-	1,768,000
Fleet Other Machinery and Equipment Replacements	--	-	250,000	200,000	250,000	-	-	700,000
Fleet Transportation Equipment Replacements	--	515,000	500,000	500,000	450,000	-	-	1,965,000
Fleet Vehicle Hoist	--	104,000	154,000	-	154,000	-	-	412,000
Make Ready on Fleet Replacements	--	101,500	130,000	130,000	-	-	-	361,500
Parking Services Fund								
Parkade Retrofit	-	425,000	-	-	-	-	-	425,000
Parking Meter Conversion	-	-	500,000	500,000	-	-	-	1,000,000
Purchasing/Materials Mngmt Fund								
Electric Pallet Jack	--	20,000	-	-	-	-	-	20,000
Facilities Administration Fund								
Annual Building Information Management System (BIS)	--	20,000	20,000	20,000	20,000	20,000	-	100,000
Capital Plan Total Estimated Expenditures	-	2,959,370	5,829,000	5,525,000	3,349,000	795,000	425,000	18,882,370
Less Unfunded Expenditures	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	2,959,370	5,829,000	5,525,000	3,349,000	795,000	425,000	18,882,370

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from Multiple Funds:								
Bellingham Waterfront Commercial Green Loop/Bloedel-Shoreline								
Unfunded Fund (See Park Dept for additional costs for this project)	-	-	-	-	-	-	2,200,000	2,200,000
North End Regional SSW Facility								
Street Fund	500,000	-	-	-	-	-	-	500,000
Storm/Surface Water Utility	120,440	2,500,000	-	-	-	-	-	2,620,440
EDI Grant and Loan	-	(1,500,000)	-	-	-	-	-	(1,500,000)
Private Development	-	(1,000,000)	-	-	-	-	-	(1,000,000)
Padden Creek Daylighting								
Storm/Surface Water Utility	2,827,656	200,000	800,000	-	-	-	-	3,827,656
DOE State Revolving Loan	(1,426,000)	-	-	-	-	-	-	(1,426,000)
DOE CCWF Grant	(398,585)	-	-	-	-	-	-	(398,585)
Capital Projects/Purchases Paid from a Single Fund:								
Street Fund								
"C" Street RR Crossing Safety Improvements	-	425,000	-	-	-	-	-	425,000
Annual Pavement Resurfacing	-	2,000,000	2,230,000	2,300,000	2,370,000	2,440,000	2,515,000	13,855,000
Bellingham Waterfront Granary/Bloedel	833,000	750,000	2,200,000	2,917,000	-	-	-	6,700,000
WSDOT Federal Indirect Grant	(833,000)	(750,000)	(2,200,000)	(2,917,000)	-	-	-	(6,700,000)
North End - Mahogany Street	-	200,000	-	-	-	-	-	200,000
1st 1/4% Real Estate Excise Tax Fund								
Bellingham Waterfront District Infrastructure	-	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000
Transportation Benefit District Fund								
TBD Annual NON-Motorized Projects	-	1,540,000	1,580,000	1,630,000	1,680,000	1,730,000	1,780,000	9,940,000
TBD Annual Pavement Resurfacing	-	1,540,000	1,580,000	1,630,000	1,680,000	1,730,000	1,780,000	9,940,000
TBD WTA Payments Sunday Service	1,559,492	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	-	8,809,492

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund (continued):								
Water Fund								
Annual Water Main Replacement Program	-	1,800,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,800,000
Diversion Infrastructure Assessments	-	200,000	-	-	-	-	-	200,000
Bellingham Waterfront GP Hydro-power Generation	400,000	-	-	-	-	-	2,600,000	3,000,000
Kearney Road Pump Station (Cordata)	-	-	-	-	300,000	-	-	300,000
WTP Improvements	-	-	-	8,200,000	3,500,000	-	-	11,700,000
Bond	-	-	-	(11,500,000)	-	-	-	(11,500,000)
Annual Stormwater Projects - 30% Fee	-	-	100,000	400,000	800,000	900,000	900,000	3,100,000
Stormwater Projects - Property B Infiltration Facility	-	50,000	-	-	-	-	-	50,000
Stormwater WS Mill Wheel Pond Purchase/Imp.	-	-	-	-	-	-	500,000	500,000
Stormwater WS Oregon Infiltration Dispersion Facility	-	-	100,000	-	-	-	-	100,000
Stormwater WS Pre-Treatment Facilities (4)	-	-	-	-	400,000	-	-	400,000
Stormwater WS Silver Beach Easements & Imps.	-	-	-	-	-	500,000	-	500,000
Stormwater WS-Brentwood 4 Pond acq-Forest system	-	550,000	-	292,457	292,457	292,457	292,457	1,719,828
Stormwater WS-Northshore Facility A-1 (AHHS)	-	-	300,000	-	-	-	-	300,000
Stormwater WS-Park Place Alum Facility	-	-	-	-	100,000	-	-	100,000
Watershed Land Acquisitions	947,374	1,347,849	1,500,000	1,094,343	1,539,143	1,558,743	1,678,343	9,665,795

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued			-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Prior Years	2014 Request	2015	2016	2017	2018	2019	Total Through 2019
Capital Projects/Purchases Paid from a Single Fund (continued):								
Wastewater Fund								
Annual Sewer Main Replacement Program	-	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	13,000,000
Bellingham Waterfront Wet Weather Peak Flow Facility	-	-	-	-	-	-	1,000,000	1,000,000
Roeder Lift Station Replacement	-	-	2,000,000	3,000,000	10,000,000	-	-	15,000,000
Bond	-	-	(15,000,000)	-	-	-	-	(15,000,000)
Sewer Inflow and Infiltration Projects	-	-	2,500,000	2,500,000	-	2,000,000	3,000,000	10,000,000
Bond	-	-	(5,000,000)	-	-	(5,000,000)	-	(10,000,000)
Storm/Surface Water Utility Fund								
Storm System Replacements - Columbia Neighborhood	-	200,000	1,047,000	-	-	-	-	1,247,000
DOE State Revolving Loan	-	(200,000)	(1,047,000)	-	-	-	-	(1,247,000)
Storm System Replacements - Texas Neighborhoods	-	400,000	-	-	-	-	-	400,000
DOE State Revolving Loan	-	(400,000)	-	-	-	-	-	(400,000)
Annual Fish Passage Program	-	250,000	175,000	250,000	250,000	250,000	250,000	1,425,000
Annual Overlay Storm Imprv	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Annual Storm Main Replacement Projects	-	100,000	100,000	1,000,000	1,000,000	1,000,000	1,000,000	4,200,000
Annual Water Quality Retrofits	-	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Padden Creek at Harris WWQ	192,000	466,500	466,500	-	-	-	-	1,125,000
DOE Grant	(144,000)	(349,875)	(349,875)	-	-	-	-	(843,750)
Squalicum Creek Re-Route & WQ Integrity	966,969	3,093,858	483,485	-	-	-	-	4,544,312
DOE State Revolving Loan	(1,267,274)	(2,110,373)	-	-	-	-	-	(3,377,647)
DOE CCWF Grant	(500,000)	(500,000)	-	-	-	-	-	(1,000,000)
Willow Springs Fish Passage Improvements	-	-	75,000	-	-	-	-	75,000
Capital Plan Total Estimated Expenditures	8,346,931	23,113,207	24,236,985	32,213,800	30,911,600	19,401,200	25,045,800	163,269,523
Less Unfunded Expenditures	-	-	-	-	-	-	(2,200,000)	(2,200,000)
Less Anticipated Revenue	(4,568,859)	(6,810,248)	(23,596,875)	(14,417,000)	-	(5,000,000)	-	(54,392,982)
Net Outlay Capital Projects/Purchases	3,778,072	16,302,959	640,110	17,796,800	30,911,600	14,401,200	22,845,800	106,676,541

CITY-WIDE CAPITAL PLAN TOTALS

Funding Sources and Projects/Purchases	Prior Years	2014 Request	-----Estimates Subject to Revision and Council Approval-----					Total Through 2019
			2015	2016	2017	2018	2019	
Capital Plan Total Estimated Expenditures	16,778,891	39,975,023	41,464,445	58,761,330	40,190,472	23,027,355	32,781,356	252,978,872
Less Unfunded Expenditures	-	-	(4,057,500)	(11,000,000)	(1,500,000)	-	(7,800,000)	(24,357,500)
Less Anticipated Revenue/Transfers	(5,484,828)	(6,810,248)	(23,596,875)	(14,417,000)	-	(5,000,000)	-	(55,308,951)
Net Outlay Capital Projects/Purchases	11,294,063	33,164,775	13,810,070	33,344,330	38,690,472	18,027,355	24,981,356	173,312,421

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GENERAL SALARY INFORMATION FOR 2014

Salary ranges for each position are summarized in the following Budgeted Positions List by department. The complete [salary plans](#) may be viewed on line.

The City of Bellingham has ten different salary plans covering employee groups, or bargaining units, which make up the City's workforce. If a settlement has not been reached prior to adoption of the budget, the most recent salary ranges are shown in the Budgeted Positions List and are marked by an asterisk.

Employees may be eligible for additional compensation over and above what is shown in the Budgeted Positions List. Any additional compensation is according to City policy or the terms of the labor agreement for the bargaining unit to which they belong. Such items may include, but are not limited to: overtime, premium pay, longevity, shift differential, sick leave incentive, medical opt out, and other incentive pay.

Positions are classified by the Human Resources Department by means of job descriptions. All position descriptions are reviewed by the department head and/or the Mayor. For positions subject to the authority of the Civil Service Commission, approval by the commission also is required for classifications and position class allocation.

City Council member compensation was established November 3, 1997 by ordinance 1089, which authorizes an annual 3% increase. Monthly salary for Council members for 2013 is set at \$1,893 per month. With a 3% COLA for 2014, the salary is \$1,950.

Employees on the E-Team are not represented by a union and, with a few exceptions, are exempt from Civil Service. These employees include elected officials, department heads, certain professionals, and administrative staff.

The Council may, at its discretion and in compliance with procedures for making [budget amendments](#), adjust the salary plans for all or some of the employees:

- to address equity concerns resulting from changes in the practices of employers in the recruitment market for the positions, or
- to address equity concerns coming out of any collective bargaining processes for other employee groups which were not completed prior to budget adoption.

BUDGETED POSITIONS LIST

Budgeted Positions – [Fire Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
FIRE DEPARTMENT					
Fire:					
Accounting Technician	0.4	0.4	1.0	B	\$3,379-\$4,109
Ambulance Billing and Reimbursement Spec 1,	3.0	3.0	3.0	B	\$3,003-\$3,657
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Office Assistant 2 - GF	1.0	1.0	1.0	B	\$3,437
Permit Technician	1.0	1.0	1.0	B	\$3,802-\$4,627
Captains	26.0	29.0	29.0	C	\$6,824-\$7,669*
Fire Inspectors	3.0	3.0	3.0	C	\$6,824-\$7,669*
Firefighters, FF/Paramedics, FF/Inspectors	104.0	95.5	91.5	C	\$4,973-\$6,307*
<i>Medical Services Officer</i>	1.0	1.0	0.0	F	--
Assistant Fire Chief	1.0	0.8	2.0	E	\$9,687*
Fire Chief	1.0	1.0	1.0	E	\$10,744*
Program Manager 1	0.0	0.0	1.0	E	\$5,613-\$6,823*
<i>Support and Services Supervisor</i>	1.0	1.0	0.0	S	--
Battalion Chiefs	4.0	4.0	4.0	F	\$7,537-\$7,821*
Division Chief	2.0	2.0	2.0	F	\$7,537-\$7,821*
Fire Marshal	1.0	1.0	1.0	F	\$7,537-\$7,821*
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	M	\$3,500-\$4,430*
Communications Operations Officer	1.0	1.0	1.0	M	\$4,917-\$5,217*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	0.0	0.0	1.0	S	\$5,734-\$7,547*
Systems Analyst 2	0.0	0.0	1.0	S	\$5,734-\$7,547*
TOTAL FIRE DEPARTMENT	164.4	158.7	157.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	6.4	6.4	7.0	B	AFSCME 114
<i>Fire Uniformed Employee Group</i>	133.0	127.5	123.5	C	IAFF 106
<i>Non-Represented Employee Group</i>	2.0	1.8	4.0	E	Non-Union
<i>Fire Staff Officers Group</i>	8.0	8.0	7.0	F	IAFF 106S
<i>EMS Dispatch Group</i>	13.0	13.0	13.0	M	AFSCME 114F
<i>Supervisor/Professional Employee Group</i>	2.0	2.0	3.0	S	Teamster 231

* See "General Salary Information"

Budgeted Positions (continued) – [Police Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
POLICE DEPARTMENT					
Police Operations and Administration:					
Accounting Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Parking Enforcement Officer	4.0	4.0	4.0	B	\$3,379-\$4,109
Police Support Services Specialist	2.0	2.0	2.0	B	\$3,184-\$3,878
Tech Support/Applications Specialist	1.0	1.0	1.0	B	\$4,813-\$5,864
Warrant Officer	1.0	1.0	2.0	B	\$4,281-\$5,210
Crime Scene Investigators	4.0	4.0	4.0	D	\$6,438-\$6,830*
Detectives	9.0	9.0	9.0	D	\$6,438-\$6,830*
Evidence and ID Officer	0.0	0.0	2.0	D	\$6,830-\$7,246*
<i>Crime Scene Investigators</i>	2.0	2.0	0.0	D	--
Patrol Officers	66.0	65.0	67.0	D	\$5,005-\$6,824*
Sergeants	14.0	14.0	15.0	D	\$7,172-\$7,609*
<i>Evidence and I.D. Supervisor</i>	1.0	1.0	0.0	D	--
Traffic Officers	6.0	6.0	6.0	D	\$6,438-\$6,830*
Deputy Chief of Police	1.8	1.8	1.8	E	\$9,687*
Police Chief	1.0	1.0	1.0	E	\$10,744*
Lieutenants	4.0	4.0	5.0	O	\$9,140
<i>Deputy Chief of Police</i>	1.0	1.0	0.0	E	--
Program Specialist	2.0	2.0	2.0	S	\$4,267-\$5,095*
Subtotal Regular Employees	120.8	119.8	122.8		
Temporary Labor	0.4	0.4	0.4	T	
Total:	121.2	120.2	123.2		
Police Records:					
Police Support Services Specialist	12.5	11.5	12.0	B	\$3,184-\$3,878
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Support and Services Supervisor	2.0	2.0	2.0	S	\$4,022-\$4,803*
Total:	15.5	14.5	15.0		
Police Dispatch:					
Accounting Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Tech Support & Applications Specialist	1.0	1.0	1.0	B	\$4,813-\$5,864
Deputy Chief of Police	0.2	0.2	0.2	E	\$9,687*
Lieutenants	1.0	1.0	1.0	O	\$9,140
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher	26.0	26.0	26.0	P	\$3,464-\$4,384*
GIS Analyst	0.0	1.0	1.0	S	\$4,803-\$6,322*
Total:	29.2	30.2	30.2		
TOTAL POLICE DEPARTMENT	165.9	164.9	168.4		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	23.5	22.5	24.0	B	AFSCME 114
<i>Uniformed Employee Group</i>	102.0	101.0	103.0	D	Police Guild
<i>Non-Represented Employee Group</i>	4.0	4.0	3.0	E	Non-Union
<i>Police Lieutenants Employee Group</i>	5.0	5.0	6.0	O	F O P
<i>Public Safety Dispatch Group</i>	26.0	26.0	26.0	P	W-C Disp Guild
<i>Supervisor/Professional Employee Group</i>	5.0	6.0	6.0	S	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	0.4	T	Non-Union

* See "General Salary Information"

Personnel

Budgeted Positions (continued) – [Judicial Services Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
JUDICIAL SERVICES DEPARTMENT					
Municipal Court:					
Accounting Technician	2.0	1.0	1.0	B	\$3,379-\$4,109
Court Process Specialist	7.0	9.0	9.0	B	\$3,184-\$3,878
Court Commissioner	1.0	1.0	1.0	E	\$8,058*
Judicial & Supp Services Director	1.0	1.0	1.0	E	\$9,112*
Program Technician	1.0	1.0	1.0	E	\$3,956-\$4,809*
Municipal Court Judge	1.0	1.0	1.0	O	\$10,744*
Division Supervisor	1.0	1.0	1.0	S	\$4,803-\$5,734*
TOTAL JUDICIAL SERVICES	14.0	15.0	15.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Municipal Court Judge</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>O</i>	<i>Elected</i>
<i>Non-Uniformed Employee Group</i>	<i>9.0</i>	<i>10.0</i>	<i>10.0</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>S</i>	<i>Teamster 231</i>

* See "General Salary Information"

Budgeted Positions (continued) – [Parks and Recreation Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PARKS AND RECREATION					
Administration:					
Accounting Assistant 2	1.0	1.0	1.0	B	\$3,003-\$3,657
Office Assistant 2	2.0	2.0	2.0	B	\$2,825-\$3,447
Parks & Recreation Director	1.0	1.0	1.0	E	\$9,325*
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,022-\$4,803*
Subtotal Regular Employees	5.0	5.0	5.0		
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T	
Total:	5.2	5.2	5.2		
Design and Development:					
Park Project Specialist	1.0	1.0	1.0	B	\$3,802-\$4,627
Department Manager 1	1.0	1.0	1.0	E	\$6,307-\$7,666*
Landscape Architect	1.0	1.0	1.0	S	\$5,095-\$6,083*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$6,083-\$7,626*
Total:	5.0	5.0	5.0		
Recreation Services:					
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	B	\$2,100-\$2,562
Aquatic Leader - PT	0.8	0.8	0.8	B	\$2,100-\$2,562
Aquatics Facility Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Ed Programs/Activities Coordinator	4.0	4.0	4.0	B	\$3,585-\$4,367
Park Specialist	1.0	1.0	1.0	B	\$4,028-\$4,910
Park Worker	2.0	2.0	2.0	B	\$3,003-\$3,657
Parks Maintenance Aide 3	1.5	1.5	1.5	B	\$2,369-\$2,882
Recreation Instructor	2.0	2.0	2.0	B	\$2,369-\$2,882
Recreation Instructor - PT	1.3	1.3	1.3	B	\$2,369-\$2,882
Department Manager 1	1.0	1.0	1.0	E	\$6,307-\$7,666*
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,734-\$6,846*
Subtotal Regular Employees	18.1	18.1	18.1		
Temporary Labor	<u>15.0</u>	<u>15.5</u>	<u>15.5</u>	T	
Total:	33.1	33.6	33.6		

Personnel

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PARKS AND RECREATION (continued)					
Park Operations:					
Park Volunteer Coordinator	1.0	1.0	1.0	B	\$3,585-\$4,367
Office Assistant 1 - PT	0.5	0.5	0.5	B	\$2,512-\$3,063
Office Assistant 3	1.0	1.0	1.0	B	\$3,003-\$3,657
Park Arborist	1.0	1.0	1.0	B	\$4,028-\$4,910
Park Specialist	6.0	6.0	6.0	B	\$4,028-\$4,910
Park Technician	12.0	12.0	12.0	B	\$3,379-\$4,367
Park Worker	1.0	1.0	1.0	B	\$3,003-\$3,657
Parks Maintenance Aide 2	1.2	1.2	1.2	B	\$2,100-\$2,562
Parks Maintenance Aide 3	4.5	4.5	5.3	B	\$2,369-\$2,882
Department Manager 1	0.9	0.9	0.9	E	\$6,307-\$7,666*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,803-\$5,734*
Subtotal Regular Employees	31.1	31.1	31.9		
Temporary Labor	<u>6.2</u>	<u>6.2</u>	<u>6.7</u>	T	
Total:	37.3	37.3	38.6		
Cemetery:					
Office Assistant 1 - PT	0.2	0.2	0.2	B	\$2,512-\$3,063
Park Technician	1.0	1.0	1.0	B	\$3,379-\$4,367
Park Worker	1.0	1.0	1.0	B	\$3,003-\$3,657
Parks Maintenance Aide 3	1.5	1.5	1.5	B	\$2,369-\$2,882
Department Manager 1	0.1	0.1	0.1	E	\$6,307-\$7,666*
Program Coordinator	<u>0.9</u>	<u>0.8</u>	<u>0.7</u>	S	\$4,803-\$5,734*
Total:	4.7	4.6	4.5		
Golf Course:					
Office Assistant 1 - PT	0.3	0.3	0.3	B	\$2,512-\$3,063
Department Manager 1 (less than .1 FTE)	0.0	0.0	0.0	E	--
Program Coordinator	<u>0.1</u>	<u>0.2</u>	<u>0.3</u>	S	\$4,803-\$5,734*
Total:	0.4	0.5	0.6		
Note: maintenance service is contracted.					
TOTAL PARKS AND RECREATION	85.7	86.2	87.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	51.3	51.3	52.1	B	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	9.0	9.0	9.0	S	Teamster 231
Temporary Labor Employee Group	21.4	21.9	22.4	T	NU/AFSCME

* See "General Salary Information"

Budgeted Positions (continued) – [Library](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
LIBRARY					
Cataloging Technician - GF	0.0	0.0	1.0	B	\$3,184-\$3,878
Cataloging Technician - GF PT	2.3	2.3	0.6	B	\$3,184-\$3,878
Library Assistant 1, 2 - GF	3.0	3.0	3.0	B	\$3,184-\$3,878
Library Clerk 1 - PT	1.0	1.0	1.0	B	\$2,512-\$3,063
Library Clerk 2	3.0	3.0	3.0	B	\$2,825-\$3,447
Library Clerk 2 - PT	1.5	1.5	2.0	B	\$2,825-\$3,447
Library Clerk 3 - PT	1.0	1.0	0.5	B	\$2,825-\$3,447
Library Coordinator	1.0	1.0	1.0	B	\$3,003-\$3,657
Library Specialist 2	3.0	3.0	3.0	B	\$3,184-\$3,878
Library Specialist 3	1.0	1.0	1.0	B	\$3,802-\$4,627
Security Info Attendant - PT	1.5	1.5	1.5	B	\$2,512-\$3,063
Administrative Assistant	1.0	1.0	1.0	E	\$3,521-\$4,280*
Department Manager 1	1.0	1.0	1.0	E	\$6,307-\$7,666*
Library Director	1.0	1.0	1.0	E	\$9,112*
Librarian 1 - PT	1.0	1.0	1.0	L	\$4,347-\$5,881*
Librarian 2	2.7	3.0	3.0	L	\$4,555-\$6,163*
Librarian 3	3.0	3.0	3.0	L	\$5,074-\$6,864*
Division Supervisor	0.0	0.0	1.0	S	\$4,803-\$5,734*
Subtotal Regular Employees	28.0	28.3	28.6		
Temporary Labor	13.4	13.4	13.4	T	
TOTAL LIBRARY	41.4	41.7	42.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	18.3	18.3	17.6	B	AFSCME 114
<i>Non-Represented Employee Group</i>	3.0	3.0	3.0	E	Non-Union
<i>Professional Librarians Employee Group</i>	6.7	7.0	7.0	L	AFSCME 114L
<i>Supervisor/Professional Employee Group</i>	0.0	0.0	1.0	S	Teamster 231
<i>Temporary Labor Employee Group</i>	13.4	13.4	13.4	T	NU/AFSCME

* See "General Salary Information"

Personnel

Budgeted Positions (continued) – [Museum](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
MUSEUM					
Accounting Technician	1.0	0.0	0.0	B	--
Assist. Ed/Public Programs Coordinator	2.0	2.0	2.0	B	\$3,585-\$4,367
Custodial Maint. Worker 1 - PT	0.5	0.5	0.0	B	--
Custodial Maint. Worker 2	1.0	1.0	0.0	B	--
Exhibits Assistant	1.0	1.0	1.0	B	\$2,825-\$3,447
Museum Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Office Assistant 2 - PT	0.0	0.5	0.0	B	--
Office Assistant 3	0.3	1.0	1.0	B	\$3,003-\$3,657
Security Information Attendants - PT	2.2	2.2	2.2	B	\$2,512-\$3,063
Museum Director	1.0	1.0	1.0	E	\$9,828*
Exhibits Designer	1.0	1.0	1.0	S	\$4,267-\$5,095*
Museum Curator	2.0	2.0	2.0	S	\$4,803-\$5,734*
Museum Facilities Manager	1.0	1.0	0.0	S	--
Support and Services Supervisor	1.0	0.0	0.0	S	--
Subtotal Regular Employees	15.0	14.2	11.2		
Temporary Labor	2.4	2.4	2.4	T	
TOTAL MUSEUM	17.4	16.6	13.6		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	9.0	9.2	7.2	B	AFSCME 114
<i>Non-Represented Employee Group</i>	1.0	1.0	1.0	E	Non-Union
<i>Supervisor/Professional Employee Group</i>	5.0	4.0	3.0	S	Teamster 231
<i>Temporary Labor Employee Group</i>	2.4	2.4	2.4	T	Non-Union

* See "General Salary Information"

Budgeted Positions (continued) – [Planning and Community Development Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT					
Planning:					
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Secretary 3	1.0	1.0	1.0	B	\$3,003-\$3,657
Department Manager 2	0.0	0.0	1.0	E	\$6,685-\$8,126*
Planning & Comm. Dev. Director	1.0	1.0	1.0	E	\$10,109*
Program Specialist	0.8	0.8	1.0	E	\$4,193-\$5,097*
GIS Analyst	1.0	1.0	1.0	S	\$4,803-\$6,021*
GIS Analyst, Senior	1.0	1.0	1.0	S	\$5,405-\$6,776*
Planner 1, 2	8.0	8.0	9.0	S	\$4,022-\$6,021*
Planner, Senior	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	S	\$5,734-\$7,188*
Total:	15.8	16.8	19.0		
Community Development:					
Accounting Technician	0.0	1.0	1.0	B	\$3,379-\$4,109
Administrative Secretary	1.0	1.0	1.0	B	\$3,379-\$4,109
Housing Rehab. Specialist	1.0	1.0	1.0	B	\$4,028-\$4,910
Development Specialist 2	2.0	2.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	2.0	1.0	1.0	S	\$5,734-\$6,846*
Program Specialist	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,267-\$5,095*
Total:	8.0	7.0	6.0		
Development Services:					
Electrical Inspector 1, 2, 3	2.0	3.0	3.0	B	\$4,536-\$6,594
Office Assistant 1	0.0	1.0	1.0	B	\$2,512-\$3,063
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Permit Program Systems Administrator	0.5	0.0	0.0	B	--
Permit Technician	3.0	3.0	3.0	B	\$3,802-\$4,627
Plans Examiner	2.0	1.0	2.0	B	\$5,107-\$6,221
Plans Examiner - PT	0.0	0.5	0.0	B	--
Senior Building Inspector	1.0	1.0	1.0	B	\$5,107-\$6,221
Department Manager 2	1.0	1.0	0.0	E	--
Building Official	1.0	1.0	1.0	S	\$6,453-\$7,705*
Division Supervisor	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	S	\$5,734-\$6,846*
Subtotal Regular Employees	12.5	13.5	14.0		
Temporary Labor	<u>0.1</u>	<u>0.4</u>	<u>0.4</u>	T	
Total:	12.6	13.9	14.4		
TOTAL PLANNING DEPARTMENT	36.4	37.7	39.4		
STAFFING SUMMARY BY BARGAINING UNIT:					
Non-Uniformed Employee Group	13.5	15.5	16.0	B	AFSCME 114
Non-Represented Employee Group	2.8	2.8	3.0	E	Non-Union
Supervisor/Professional Employee Group	20.0	19.0	20.0	S	Teamster 231
Temporary Labor Employee Group	0.1	0.4	0.4	T	Non-Union

* See "General Salary Information"

Personnel

Budgeted Positions (continued) – [Hearing Examiner Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
HEARING EXAMINER					
Administrative Assistant - PT	0.5	0.5	0.5	E	\$3,521-\$4,280*
Hearing Examiner	1.0	1.0	1.0	E	\$9,791*
TOTAL HEARING EXAMINER DEPT.	1.5	1.5	1.5		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>E</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions (continued) – [Human Resources Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
HUMAN RESOURCES DEPARTMENT					
Human Resources:					
Administrative Assistant	0.5	0.0	0.0	E	--
Financial Technician	2.0	2.0	2.0	E	\$3,134-\$3,810*
Human Resources Analyst	2.0	2.0	3.0	E	\$4,712-\$5,728*
<i>Human Resources Generalist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Human Resources Analyst, Senior	1.0	0.0	1.0	E	\$5,295-\$6,437*
<i>Human Resources Analyst</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Human Resources Assistant	0.0	1.0	1.0	E	\$3,322-\$4,037*
Human Resources Director	1.0	1.0	1.0	E	\$9,112*
Human Resources Generalist	0.0	0.7	0.7	E	\$4,193-\$5,097*
Office Technician	0.5	0.0	0.0	E	--
Payroll Lead	1.0	1.0	1.0	E	\$3,521-\$4,280*
Program Manager 1	1.0	2.0	2.0	E	\$5,613-\$6,823*
Program Manager 2	1.0	0.0	0.0	E	--
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$4,193-\$5,097*
Subtotal Regular Employees	13.0	12.7	12.7		
Temporary Labor	0.2	0.3	0.3	T	
TOTAL HUMAN RESOURCES DEPT.	13.2	13.0	13.0		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>13.0</i>	<i>12.7</i>	<i>12.7</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.2</i>	<i>0.3</i>	<i>0.3</i>	<i>T</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions (continued) – Finance Department

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
FINANCE DEPARTMENT					
Accounting Assistant 2	3.0	3.0	3.0	B	\$3,003-\$3,657
Accounting Technician	3.0	3.0	3.0	B	\$3,379-\$4,109
City Tax Representative	1.0	1.0	1.0	B	\$3,379-\$4,109
Office Assistant 1	0.0	0.5	0.0	B	--
<i>Micrographics/Imaging Tech - GF</i>	<i>1.0</i>	<i>0.4</i>	<i>0.0</i>	B	--
Office Assistant 2	1.0	0.0	1.0	B	\$2,825-\$3,447
<i>Accounting Assistant 2</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	B	--
Office Assistant 2 Part Time	0.0	0.0	0.9	B	\$2,825-\$3,447
Records Management Coordinator	1.0	1.0	1.0	B	\$3,802-\$4,627
Secretary 3	0.0	0.0	1.0	B	\$3,003-\$3,657
Administrative Assistant	1.0	1.0	1.0	E	\$3,521-\$4,280*
Department Manager 2	0.0	0.0	1.0	E	\$6,685-\$8,126*
<i>Program Manager 2</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	E	--
Finance Director	1.0	1.0	1.0	E	\$10,744*
Financial Analyst/Auditor	0.0	0.0	1.0	E	\$5,295-\$6,437*
Program Coordinator	0.0	0.0	1.0	E	\$5,613-\$6,823*
<i>Program Manager 1</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	E	--
Program Manager 2	2.0	2.0	1.0	E	\$5,950-\$7,594*
Program Specialist	1.0	1.0	2.0	E	\$4,193-\$5,097*
<i>Program Technician - PT</i>	<i>0.7</i>	<i>0.7</i>	<i>0.0</i>	E	--
Accountant 1, 2	3.0	3.0	4.0	S	\$4,527-\$6,021*
TOTAL FINANCE DEPARTMENT	20.7	20.6	22.9		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	<i>11.0</i>	<i>9.9</i>	<i>10.9</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>6.7</i>	<i>7.7</i>	<i>8.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>3.0</i>	<i>3.0</i>	<i>4.0</i>	<i>S</i>	<i>Teamster 231</i>

* See "General Salary Information"

Personnel

Budgeted Positions (continued) – [Information Technology Services Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
INFORMATION TECHNOLOGY SERVICES DEPARTMENT					
Accounting Technician	0.6	0.6	1.0	B	\$3,379-\$4,109
Network Technician 2	1.0	1.0	1.0	B	\$3,585-\$4,367
Office Assistant 2	1.0	1.0	1.0	B	\$2,825-\$3,447
Tech. Support & Applications Spec.	1.0	1.0	1.0	B	\$4,813-\$5,864
Tech. Support & Training Spec.	5.0	5.0	5.0	B	\$4,536-\$5,522
Television Production Assistant - PT	0.0	0.0	0.8	B	\$3,802-\$4,627
Information Tech. Serv. Director	1.0	1.0	1.0	E	\$10,109*
GIS Analyst	0.0	1.0	1.0	S	\$4,803-\$6,322*
GIS Analyst Senior	0.0	1.0	1.0	S	\$5,405-\$6,776*
Network Administrator	1.0	1.0	1.0	S	\$6,083-\$7,626*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	1.0	2.0	2.0	S	\$5,734-\$7,547*
Program Manager 2	0.0	0.0	0.5	S	\$6,083-\$7,626*
Systems Analyst 2	<u>6.0</u>	<u>7.0</u>	<u>7.0</u>	S	\$5,734-\$7,547*
Subtotal Regular Employees	18.6	22.6	24.3		
Temporary Labor	0.6	0.6	0.0	T	
TOTAL INFO TECH SERVICES DEPT.	19.2	23.2	24.3		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	8.6	8.6	9.8	B	AFSCME 114
<i>Non-Represented Employee Group</i>	1.0	1.0	1.0	E	Non-Union
<i>Supervisor/Professional Employee Group</i>	9.0	13.0	13.5	S	Teamster 231
<i>Temporary Labor Employee Group</i>	0.6	0.6	0.0	T	Non-Union

* See "General Salary Information"

Budgeted Positions (continued) – [Legal Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	E	\$5,295-\$6,437*
Assistant City Attorney, Senior (Classification To Be Determined)	4.8	4.8	4.8	E	\$6,685-\$8,532*
Assistant City Attorney, Senior	1.0	1.0	0.0	E	\$7,086-\$9,044*
City Attorney	1.0	1.0	1.0	E	\$10,744*
Legal Administrative Assistant	1.0	1.0	1.0	E	\$3,956-\$4,809*
Legal Assistant	2.0	2.0	2.0	E	\$3,322-\$4,037*
Program Specialist	1.0	1.0	1.0	E	\$4,193-\$5,097*
TOTAL LEGAL	12.8	12.8	12.8		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>12.8</i>	<i>12.8</i>	<i>12.8</i>	<i>E</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions (continued) – [Executive Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
EXECUTIVE DEPARTMENT					
Administrative Assistant	0.5	1.0	1.0	E	\$3,521-\$4,280*
Chief Administrative Officer	1.0	0.0	0.0	E	--
Economic Development Manager	0.0	1.0	1.0	E	\$7,086-\$8,613*
Executive Assistant	1.0	1.0	1.0	E	\$3,956-\$4,809*
Office Assistant	0.0	1.0	1.0	E	\$2,790-\$3,393*
Program Manager 1	2.0	0.0	0.0	E	--
Program Manager 2	1.0	1.0	3.0	E	\$5,950-\$7,232*
Program Coordinator	0.0	1.0	0.0	E	--
Program Specialist	0.0	1.0	0.0	E	--
Mayor	1.0	1.0	1.0	O	\$11,066*
TOTAL EXECUTIVE	6.5	8.0	8.0		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Mayor</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>O</i>	<i>Elected</i>
<i>Non-Represented Employee Group</i>	<i>5.5</i>	<i>7.0</i>	<i>7.0</i>	<i>E</i>	<i>Non-Union</i>

* See "General Salary Information"

Personnel

Budgeted Positions (continued) – [Legislative Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
LEGISLATIVE					
Council Members	7.0	7.0	7.0	O	\$1,950
Executive Assistant	1.0	1.0	1.0	E	\$3,956-\$4,809*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$4,193-\$5,097*
Subtotal Regular Employees	9.0	9.0	9.0		
Temporary Labor	0.0	0.2	0.2	T	
TOTAL LEGISLATIVE	9.0	9.2	9.2		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Council Members</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>O</i>	<i>Elected</i>
<i>Non-Represented Employee Group</i>	<i>2.0</i>	<i>2.0</i>	<i>2.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.0</i>	<i>0.2</i>	<i>0.2</i>	<i>T</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions (continued) – [Public Development Authority](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PUBLIC DEVELOPMENT AUTHORITY					
Administrative Assistant	0.8	0.8	0.8	E	\$3,521-\$4,280*
TOTAL PUBLIC DEVELOPMENT AUTH.	0.8	0.8	0.8		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>0.8</i>	<i>0.8</i>	<i>0.8</i>	<i>E</i>	<i>Non-Union</i>

* See "General Salary Information"

Budgeted Positions (continued) – [Public Works Department](#)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PUBLIC WORKS					
P.W. Administration:					
Accounting Assistant 2	1.0	1.0	1.0	B	\$3,003-\$3,657
Accounting Technician	3.0	3.0	3.0	B	\$3,379-\$4,109
Administrative Secretary	1.0	1.0	1.0	B	\$3,379-\$4,109
Office Assistant 2	2.0	2.0	2.0	B	\$2,825-\$3,447
Office Assistant 3	0.0	0.0	1.0	B	\$2,825-\$3,447
Safety Specialist	1.0	1.0	1.0	B	\$4,536-\$5,522
Assistant Director	0.5	1.0	1.0	E	\$7,511-\$9,587*
Department Manager 1	0.0	0.0	0.7	E	\$6,307-\$7,666*
Director of Public Works	1.0	1.0	1.0	E	\$10,744*
Program Specialist	1.0	1.0	1.0	E	\$4,193-\$5,097*
Program Coordinator	2.0	2.0	2.0	S	\$4,803-\$5,734*
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Support and Services Supervisor	0.0	0.0	1.0	S	\$4,022-\$4,803*
<i>Administrative Secretary</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Systems Analyst 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,803-\$6,322*
Subtotal Regular Employees	15.5	16.0	17.7		
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T	
Total:	15.7	16.2	17.9		
Natural Resources:					
Ed Programs/Activities Coordinator	0.0	1.0	1.0	B	\$3,585-\$4,367
<i>Ed Programs/Activities Coordinator - PT</i>	<i>0.5</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
<i>Ed Programs/Activities Coordinator - LT</i>	<i>0.5</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Engineering Technician	1.0	1.0	4.0	B	\$3,802-\$4,627
Engineering Technician - LT	1.0	0.5	0.0	B	--
Office Assistant 2 - PT	0.0	0.0	0.7	B	\$2,825-\$3,447
Senior Surface Water Technician	1.0	1.0	1.0	B	\$4,028-\$4,910
Source Control Technician - PT	1.0	1.0	1.0	B	\$3,585-\$4,367
Assistant Director/Natural Resources	0.0	1.0	1.0	E	\$7,511-\$9,130*
Program Manager 2	2.0	2.0	1.8	E	\$5,950-\$7,232*
Program Manager 1	0.0	1.0	1.0	S	\$5,734-\$6,846*
<i>Program Coordinator</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
Project Engineer	0.0	0.0	1.0	S	\$6,083-\$7,626*
Program Coordinator - LT	<u>1.0</u>	<u>1.0</u>	<u>0.5</u>	S	\$4,803-\$5,734*
Subtotal Regular Employees	9.0	9.5	13.0		
Temporary Labor	<u>1.9</u>	<u>5.7</u>	<u>5.7</u>	T	
Total:	10.9	15.2	18.7		
Watershed Acquisition and Management					
Program Manager 2	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	E	\$5,950-\$7,232*
Total:	0.0	0.0	0.2		

Personnel

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Treatment Plants:					
Incinerator Operator 1	3.0	3.0	2.0	B	\$4,536-\$5,522
Lab Technician	4.0	4.0	4.0	B	\$4,028-\$4,910
Maintenance Specialist	3.0	3.0	3.0	B	\$5,107-\$6,221
Maintenance Technician	7.0	7.0	7.0	B	\$4,536-\$5,522
Maintenance Worker 3	2.0	2.0	2.0	B	\$3,585-\$4,367
Plant Operator In Training	2.0	2.0	4.0	B	\$4,536-\$5,522
Plant Operator 1 & 2	7.0	7.0	6.0	B	\$4,813-\$6,221
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	B	\$4,813-\$5,864
Utility Worker 1 & 2, Skilled Worker 1	2.0	2.0	2.0	B	\$3,184-\$4,367
Department Manager 2	1.0	1.0	1.0	E	\$6,685-\$8,126*
Program Manager 1	4.0	4.0	4.0	S	\$5,734-\$6,846*
Water Quality Specialist	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,095-\$6,387*
Subtotal Regular Employees	38.0	38.0	38.0		
Temporary Labor	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	T	
Total:	42.4	42.4	42.4		
Utilities:					
Utility Locator	1.0	1.0	1.0	B	\$3,585-\$4,367
Utility Worker 1, 2	4.0	3.0	5.0	B	\$3,184-\$4,109
Utility Worker 1, 2 - LT	2.0	2.0	2.0	B	\$3,184-\$4,109
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	B	\$3,184-\$4,627
Water Distribution Specialist 2, 3, 4, 5	15.3	16.0	14.0	B	\$3,379-\$5,210
Division Supervisor	3.0	3.0	3.0	S	\$4,803-\$5,734*
Program Coordinator	0.0	1.0	1.0	S	\$4,803-\$5,734*
<i>Program Specialist</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,405-\$6,453*
Subtotal Regular Employees	36.3	36.0	36.0		
Temporary Labor	<u>2.9</u>	<u>3.3</u>	<u>3.3</u>	T	
Total:	39.2	39.3	39.3		
Maintenance:					
Neighborhood Code Compliance Officer	1.0	1.0	1.0	B	\$4,028-\$4,910
Utility Worker 1, 2; Skilled Worker 1, 2	19.0	19.0	19.0	B	\$3,184-\$4,627
Department Manager 2	1.0	1.0	1.0	E	\$6,685-\$8,126*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,803-\$5,734*
Subtotal Regular Employees	23.0	23.0	23.0		
Temporary Labor - LT	0.3	0.0	0.0	T	
Temporary Labor	<u>6.2</u>	<u>2.8</u>	<u>2.8</u>	T	
Total:	29.5	25.8	25.8		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Purchasing & Materials Management:					
Buyer	2.0	2.0	2.0	B	\$3,802-\$4,627
Lead Buyer	1.0	1.0	1.0	B	\$5,107-\$6,221
Warehouse Worker	3.0	3.0	4.0	B	\$3,585-\$4,367
Department Manager 1	1.0	1.0	0.0	E	--
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,803-\$5,734*
Subtotal Regular Employees	8.0	8.0	8.0		
Temporary Labor	<u>0.4</u>	<u>1.0</u>	<u>0.6</u>	T	
Total:	8.4	9.0	8.6		
Supervision & Technology:					
Conduit Locator - LT	1.0	0.0	0.0	B	--
GIS Technician, Senior	3.0	3.0	3.0	B	\$4,536-\$5,522
Office Assistant 2	1.0	1.0	0.0	B	--
Operations Data Assistant	1.0	1.0	1.0	B	\$2,825-\$3,447
Service Representative 1, 2	3.0	3.0	3.0	B	\$3,184-\$4,367
GIS Analyst (transfer to ITSD and Dispatch)	2.0	0.0	0.0	S	--
GIS Analyst Senior (transfer to ITSD)	1.0	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Manager 2 (reclass transfer to ITSD)	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
Subtotal Regular Employees	14.0	9.0	8.0		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
Total:	14.5	9.5	8.5		
Fleet Administration:					
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	B	\$4,028-\$5,210
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B	\$4,536-\$5,522
Service Writer	0.0	0.0	1.0	B	\$3,802-\$4,627
Service Writer - LT	1.0	1.0	0.0	B	--
Department Manager 1	0.0	0.0	0.3	E	\$6,307-\$7,666*
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,803-\$5,734*
Subtotal Regular Employees	9.0	9.0	9.3		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
Total:	9.5	9.5	9.8		
Facilities:					
Custodial Maint. Worker 1	10.0	11.0	11.0	B	\$2,512-\$3,063
Custodial Maint. Worker 1 - GF	1.0	1.0	1.0	B	\$2,694-\$3,283
Custodial Maint. Worker 1 - PT	1.0	0.5	0.5	B	\$2,512-\$3,063
Custodial Maint. Worker 2	1.0	1.0	1.0	B	\$2,825-\$3,447
(Class To Be Determined) CMW 2 - RL	0.0	0.0	1.0	B	\$2,825-\$3,447
Maintenance Worker 3	4.0	4.0	4.0	B	\$3,585-\$4,367
Division Supervisor	1.0	1.0	1.0	S	\$4,803-\$5,734*
(Class To Be Determined) Fac Mgr - RL	0.0	0.0	1.0	S	\$4,527-\$5,405*
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,267-\$5,095*
Total:	20.0	20.5	22.5		
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T	
Total:	21.0	21.5	23.5		

Personnel

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
Engineering:					
Associate Engineering Technician - LT	0.0	0.5	1.0	B	\$3,379-\$4,109
Engineering Assistant	1.0	1.0	1.0	B	\$4,536-\$5,522
Engineering Technician	2.0	2.0	2.0	B	\$3,802-\$4,627
Project Records Coordinator	1.0	1.0	1.0	B	\$3,585-\$4,367
Property Acquisition Specialist	1.0	1.0	1.0	B	\$4,536-\$5,522
Senior Construction Inspector	3.0	3.0	4.0	B	\$4,281-\$5,210
Senior Construction Inspector - LT	0.0	0.0	1.0	B	\$4,281-\$5,210
Senior Permits Reviewer	2.0	2.0	2.0	B	\$4,281-\$5,210
Senior Surveyor	1.0	1.0	1.0	B	\$4,028-\$4,910
Assistant Director	1.0	1.0	1.0	E	\$7,511-\$9,587*
Department Manager 2	2.0	1.0	1.0	E	\$6,685-\$8,126*
Planner 2	1.0	1.0	1.0	S	\$4,803-\$6,021*
Program Coordinator	1.0	1.0	1.0	S	\$4,803-\$5,734*
Program Manager 1	0.0	1.0	1.0	S	\$4,803-\$5,734*
<i>Division Supervisor</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Specialist	1.0	1.0	1.0	S	\$4,267-\$5,095*
Project Engineer	4.0	4.0	5.0	S	\$6,083-\$7,626*
Project Engineer - LT	1.0	1.0	1.0	S	\$6,083-\$7,626*
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,405-\$6,453*
Subtotal Regular Employees	25.0	24.5	28.0		
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T	
Total:	26.0	25.5	29.0		
Transportation:					
Accounting Assistant 3	1.0	0.0	0.0	B	--
Associate Engineering Technician	1.0	1.0	1.0	B	\$3,379-\$4,109
Associate Engineering Technician - LT (Conduit)	0.0	0.5	0.0	B	--
Electronics Tech, Electronics Spec	5.0	4.0	4.0	B	\$4,028-\$5,864
Parking Controls Technician 1	1.0	1.0	2.0	B	\$2,825-\$3,447
Parking Controls Technician 1 - GF	1.0	1.0	0.0	B	--
Parking Controls Technician 2	0.0	0.0	1.0	B	\$3,003-\$3,657
Parking Controls Technician 2 - GF	1.0	1.0	0.0	B	--
Secretary 3	1.0	1.0	0.0	B	--
Signal Systems Specialist	1.0	1.0	1.0	B	\$4,813-\$5,864
Skilled Worker 2	2.0	2.0	2.0	B	\$3,802-\$4,627
Utility 2, Skilled Worker 1	3.0	3.0	3.0	B	\$3,379-\$4,367
Department Manager 2	1.0	1.0	1.0	E	\$6,685-\$8,126*
Program Manager 1	1.0	1.0	1.0	S	\$5,734-\$6,846*
Program Manager 2	1.0	1.0	1.0	S	\$6,083-\$7,263*
<i>Division Supervisor</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Traffic Operations Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,405-\$6,453*
Subtotal Regular Employees	21.0	19.5	18.0		
Temporary Labor	<u>2.4</u>	<u>2.5</u>	<u>2.5</u>	T	
Total:	23.4	22.0	20.5		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2012	ADOPTED 2013	REQUEST 2014	Employee Group	Monthly Salary Range
PUBLIC WORKS (continued)					
TOTAL PUBLIC WORKS	240.5	235.9	244.2		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>164.3</i>	<i>162.0</i>	<i>167.2</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>11.5</i>	<i>12.0</i>	<i>12.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>43.0</i>	<i>39.0</i>	<i>42.5</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>21.7</i>	<i>22.9</i>	<i>22.5</i>	<i>T</i>	<i>Non-Union</i>

** See "General Salary Information"*

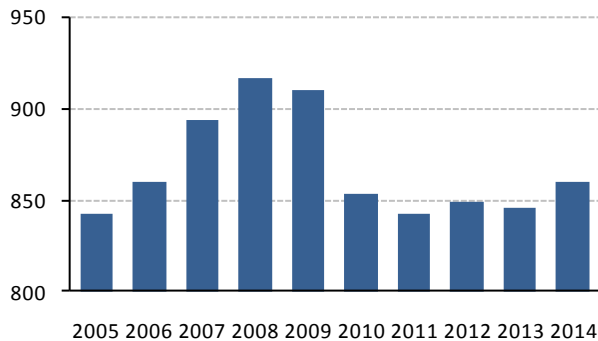
Budgeted Positions – Citywide Total

GRAND TOTAL - CITY-WIDE	ADOPTED 2012	ADOPTED 2013	REQUEST 2014
	<u>849.4</u>	<u>845.8</u>	<u>860.1</u>

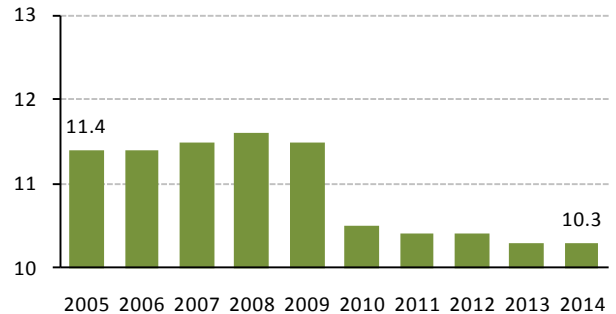
**10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS
FROM ADOPTED BUDGETS**

Employee Group	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Group	77.1	79.9	83.9	90.8	87.0	80.1	76.9	79.6	77.1	78.8
Supervisors and Professionals	104.9	103.4	108.6	107.8	106.0	100.0	97.5	97.0	96.0	103.0
Professional Librarians	8.0	8.0	8.0	8.0	8.0	6.3	7.0	6.7	7.0	7.0
Emergency Med Svcs Dispatch	12.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Fire Supervisors	7.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0
Firefighters	122.5	126.0	132.0	135.0	133.0	129.0	133.0	133.0	127.5	123.5
Police Uniformed	95.1	100.0	102.0	102.0	106.0	99.7	101.0	102.0	101.0	103.0
Police Lieutnants									5.0	6.0
WHAT COMM Dispatch	23.0	23.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	323.5	327.3	336.5	352.1	351.6	319.8	310.2	314.9	313.7	321.8
TOTAL REGULAR	783.1	797.6	827.0	851.7	847.6	790.9	781.6	789.2	783.3	798.1
Temporary Labor	59.2	62.2	66.6	64.6	62.6	62.0	60.6	60.2	62.5	62.0
TOTAL PAID WORKFORCE	842.3	859.8	893.6	916.3	910.2	852.9	842.2	849.4	845.8	860.1

TOTAL BUDGETED POSITIONS



FTE's per 1,000 City Population



Source for population estimates – State of Washington
Office of Financial Management

Significant Changes to Budgeted Positions by Year

In some years, an increase in an employee unit is the result of a transfer from one group or fund to another.

- 2014** New positions in the 2014 budget are for specific goals such as: Public Safety, IT, and environmental resources. In total, the net change from 2013 to 2014 is an increase of 14.3 FTEs.
- 2013** The overall net reduction in the number of city employees is a decrease of 4.2 FTEs. This change reflects the loss of several temporary positions that were funded by grants and the addition of several new positions in key areas to achieve specific goals. Planning is the best example of this as staff is being added to work on the City's Comprehensive Plan, which is a state requirement due in 2014.
- 2012** The city continues to realign and reorganize staff as directed by Council policy or if opportunities present themselves. New positions in the 2012 budget are for specific goals such as: Staff at Post Point to operate the incinerators as part of a biochemical oxygen demand (BODY) strategy. In total, the net change in City employees is 5.2 FTEs.
- 2011** The overall number of city employees continues to contract in order to reduce expenditures citywide. The net reduction in budgeted FTEs from 2010 to 2011 is 10.7. The reduction was achieved through layoffs, attrition, and reduction in hours of some employees. These reductions are necessary to offset the increase in salaries and benefits that continue to outpace revenues. Positions in Fire, Police, and Public Works were added on a case-by-case basis with grant funding, limited terms, or other offsetting revenue.
- 2010** In 2009, there were four rounds of budget reductions to reduce expenditures citywide. These reductions were done in response to declining revenues brought on by the recession. Positions have been eliminated from every city department in order to meet budget reduction targets. These reductions consisted of eliminating 38.7 vacant and 21 filled FTEs. In addition, small normal fluctuations in hours, temporary labor, or changes in limited term positions status added the equivalent of 1.2 FTEs to the citywide total. All told, citywide there was a net decrease of 58.5 FTEs from the 2009 Adopted Budget.

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