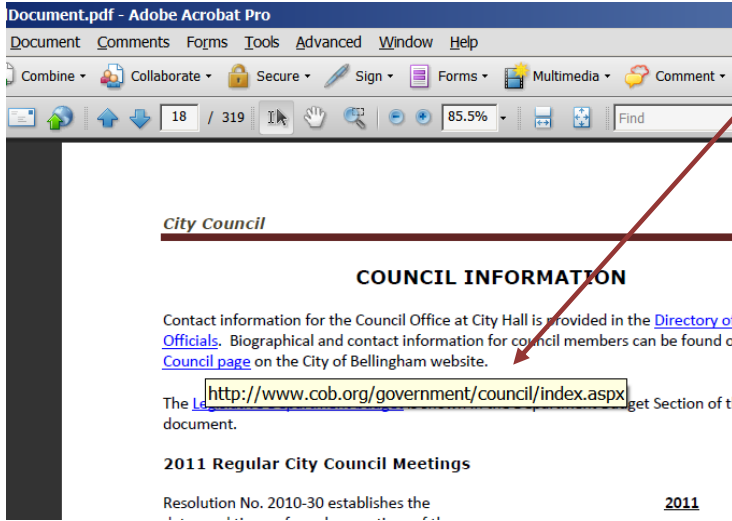


Navigation Tips

There are many **hyperlinks** in this Budget Document. All hyperlinks are blue and underlined

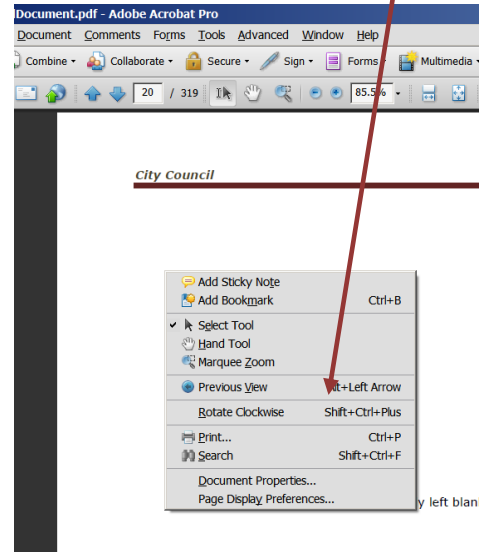
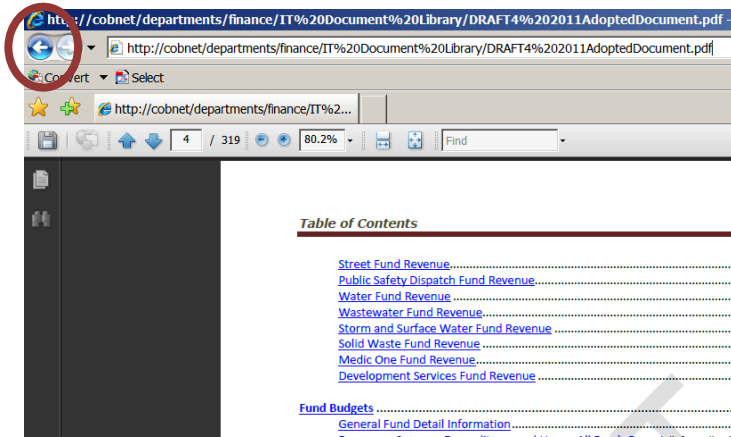
- **Some are internal** – go to another place in the file.
- **Some are external** – open another web page.



Hovering the mouse pointer over external links will display the link web address. Hovering over internal links will not display any information.

To go to the previous page in the Budget Document after using an internal hyperlink, use the Adobe Reader Previous View Function. Right click on any document page to access the menu or use Alt ← to go back.

Using your browser's **Back button when in the Budget Document will close the budget** and return you to the last web page you visited.





2015-16 Adopted Biennial Budget

City of Bellingham, Washington



Cover (lower) photo "Autumn Activities" by Cynthia St. Clair

The budget is prepared by Finance Department staff:

*Finance Director, Brian Henshaw
Budget Staff, Pat Starcher and Karla Buckingham*

...And thanks to the efforts of administration, department heads, and department "budgeteers" throughout the City.

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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: January 1, 2015
RE: Adopted 2015-2016 Biennial Budget

Overview

One of my priorities as Mayor has been to have a balanced budget while maintaining our level of service to the community. Bellingham is a city that is proud of our quality of life, and through making strategic investments, I believe this budget reflects our community values to create a safe, vibrant and livable community where all of our citizens can live, work and play.

With policy guidance from the Bellingham City Council and input from numerous advisory groups, the City's first biennial budget is the result of a methodical and cooperative effort between the department head team, senior staff and myself. As with our last two budgets, my goal was to balance the City's general fund operations and revenue, while also investing in strategic community priorities to accomplish our goals.

Much of the focus of this budget came from working with the community to help define priorities. Through our work with stakeholders such as the Community Solutions Workgroups, the Mayor's Neighborhood Advisory Commission and our other boards and commissions, this budget reflects our shared community priorities. It is also driven by policy direction given by the City Council through adoption of the Downtown Plan, the Economic Development Chapter of the Comprehensive Plan, and our Legacies and Strategic Commitments, among other adopted policy.

This community-oriented spending plan invests in four complementary areas:

- **Public health and safety.** The City's General Financial Management Guidelines lists ensuring public safety as a Tier One priority. Based on feedback from the Community Solutions Workgroup on Downtown Public Health and Safety, as well as neighborhood groups, it is of high community interest to increase police presence in our city center, allowing flexibility for our officers to meet neighborhood needs. This budget includes two additional police officers dedicated to downtown to meet those goals and to implement the community policing model adopted by the Bellingham Police Department.
- **City Center.** The City Center Implementation Strategy outlines a suite of investments in downtown, Old Town and the waterfront. This budget includes investing in City assets such as the Federal Building, the downtown parking structure, and Maritime Heritage Park, as well as an evaluation of City-wide facilities such as the library, City Hall, the municipal court building and the museum.

Mayor's Budget Message

- **Social services.** The City continues to strengthen its relationships with our social service partners by investing in a system of coordinated services. In addition to existing federal and local funding, nearly \$500,000 is included for human and social service grants. The City work-plan also includes supporting a new mental health court and community paramedics.
- **Community and economic development.** This budget emphasizes community and economic development through a focused Planning and Community Development department that invests in downtown, Samish Way and Old Town. Through our Comprehensive Plan update in 2016, we will also be working with our community to plan for future growth citywide. We can preserve neighborhood character while also providing opportunities for redevelopment in areas where we have already made investments in transportation, parks and utilities.

While these strategic investments position the City to take advantage of an improving economic environment, we are still faced with two significant challenges: The first is that the City's expenses are growing faster than our revenue, and the second is that the City is still recovering from the economic downturn. During the supplemental budget process this year, we will continue to analyze and evaluate our priorities, investments and expenses with the continued goal of balancing the budget while maintaining high levels of service to the community.

While the focus of this budget is investing in public health and safety, our City Center, social services and community and economic development, we continue to provide our residents with many other important programs:

- **Protecting Lake Whatcom:** Continued emphasis on protecting Lake Whatcom and providing clean drinking water by investing nearly \$14 million in watershed acquisition, water treatment, boat inspections, and other programs.
- **Waterfront redevelopment:** The City continues to partner with community stakeholders to ensure that environmental clean-ups, public access and job creation occur at the waterfront. We continue to set aside funds to match the \$25 million state allocation for economic development.
- **Parks and recreation:** We continue to support our parks system, investing \$30 million over the next two years in acquisition, capital expenses and maintenance and operations.
- **Public amenities:** We continue to maintain our streets, develop pedestrian and bicycle networks and provide cultural amenities like the library and museum, among many other services.

I would like to thank the hard work of the City Council, our department heads, staff and our community for setting policies and goals and helping to guide the priorities in the City's first biennial budget. I look forward to working with the City Council and staff in the coming years to pursue our collective vision for a vibrant community.



Mayor Kelli Linville

CITY OF BELLINGHAM LEGACIES AND STRATEGIC COMMITMENTS

Legacies and ➤ Strategic Commitments

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

Clean, Safe Drinking Water

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

Healthy Environment

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

Vibrant Sustainable Economy

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

Sense of Place

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

Safe and Prepared Community

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

Mobility & Connectivity Options

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

Legacies and Guidelines

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

More information

Visit the [Performance Measures web page](#), contact the Mayor's Office at 778-8100 or email mayorsoffice@cob.org.

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. |

IV. Breadth of application

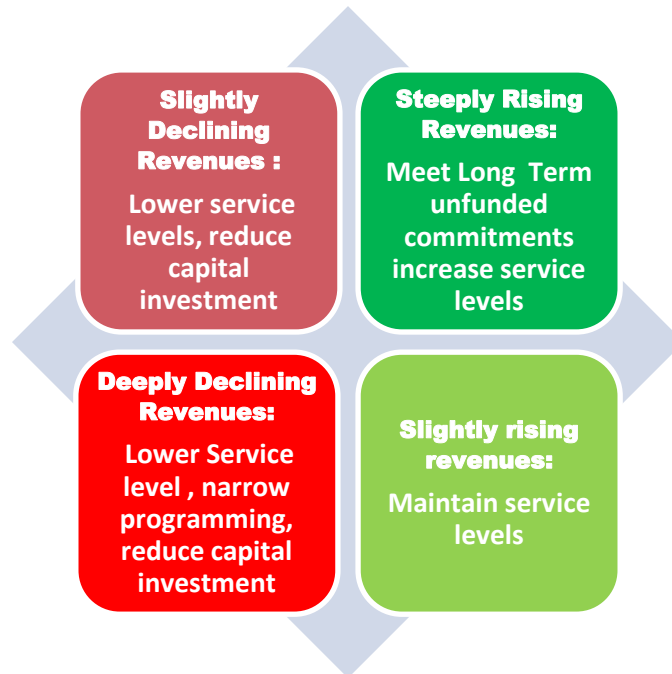
The City intends that this document apply to the financial management of **all funds**, all assets, and all programs of the City. The City will incorporate these principles into its budgeting processes, its planning documents, and the management of its asset base.

Legacies and Guidelines

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 document 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 storm water infrastructure.
2. Restore and protect Lake Whatcom Reservoir watershed	2. Upgrade wastewater treatment facility
3. Develop library system plan	3. Address storm water 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
2015**

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

Jack Weiss 1st Ward

Gene Knutson.....2nd Ward
Council President, 2015

Daniel Hammill..... 3rd Ward

Pinky Vargas 4th Ward
Council President Pro Tempore, 2015

Terry Bornemann 5th Ward

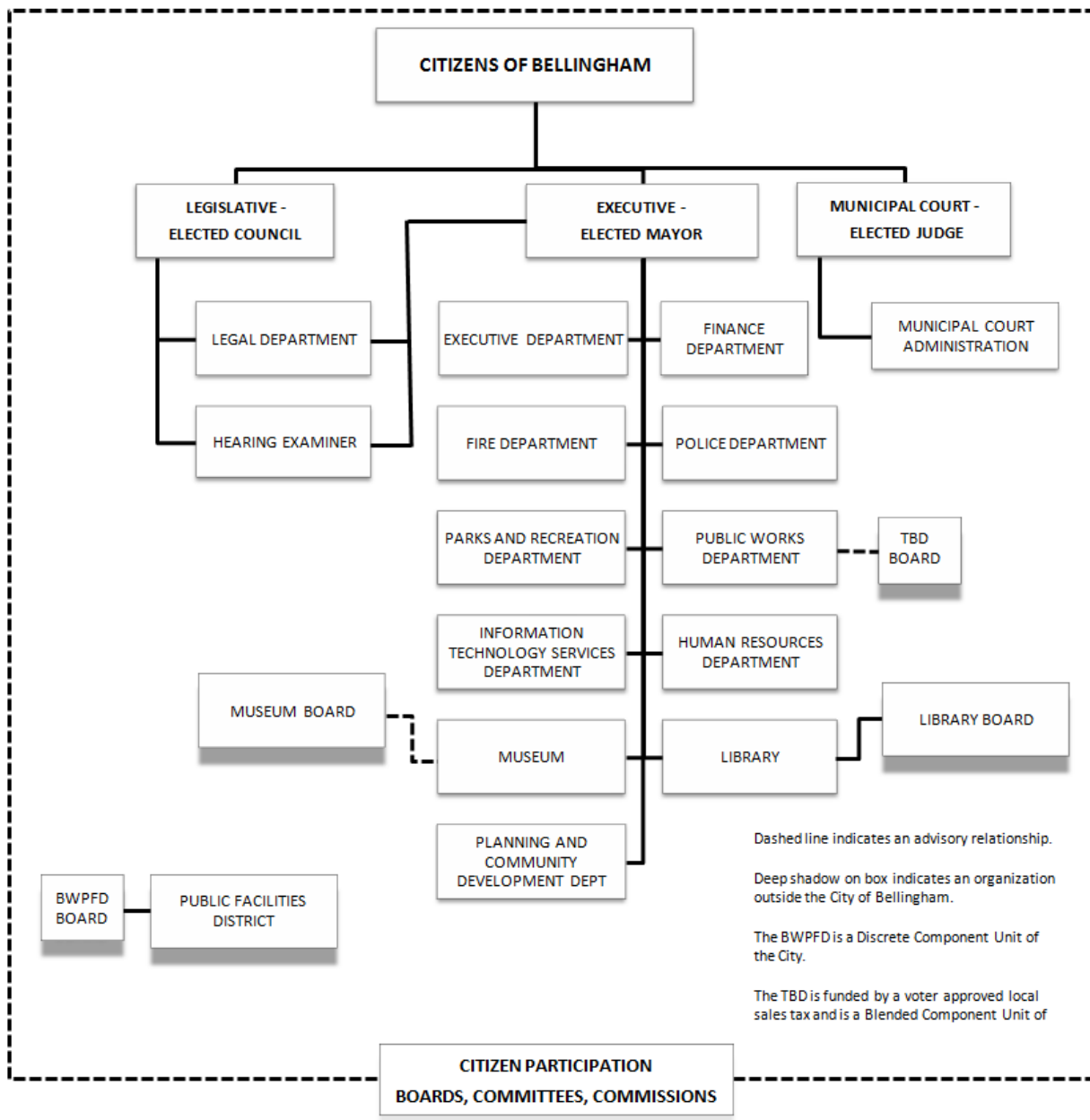
Michael Lilliquist 6th Ward

Roxanne Murphy..... At-Large
Mayor Pro Tempore, 2015

Biographical, contact information and committee assignments for council members can be found on the [Council page](#) on the City of Bellingham website.

Visit the [Council web page](#) for updated meeting announcements and schedules, meeting agendas and minutes, and to view or hear recorded meetings. Meeting agendas, dates and times may also be confirmed by calling the City Council office at (360) 778-8200.

CITY ORGANIZATION CHART



Dashed line indicates an advisory relationship.

Deep shadow on box indicates an organization outside the City of Bellingham.

The BWPFD is a Discrete Component Unit of the City.

The TBD is funded by a voter approved local sales tax and is a Blended Component Unit of

The City and Whatcom County both enlist volunteer boards and commissions to serve our community by advising policy makers. For a complete list, including current vacancies, visit the [Bellingham Mayor's](#) and [Whatcom County's](#) web pages.

EXECUTIVE STAFF

Executive Staff (360) 778-8100
Communications Director, Vanessa Blackburn
Deputy Administrator, Brian Heinrich

DEPARTMENT DIRECTORY

Fire Chief, Bill Newbold (360) 778-8400
Police Chief, Clifford Cook (360) 778-8600
Court Administrator, Darlene Peterson (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, Rick Sepler (360) 778-8300
Hearing Examiner (360) 778-8399
Human Resources (360) 778-8220
Finance Director, Brian Henshaw (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

SERVICES PROVIDED BY THE CITY

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

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

ORGANIZATIONAL STRUCTURE

The City's charter establishes a council-mayor form of government. City management is led by the elected Mayor in a strong-Mayor, weak-Council form of government. A voter approved charter amendment took effect January 2008, which changed the Finance Director from an elected position to one appointed by the mayor and subject to confirmation by the City Council. State statute provides for an elected Municipal Court Judge.

Six council members are elected by wards and serve four-year terms. Three are elected every two years. The seventh council member is elected every two years in an at-large capacity. The Mayor is elected for a four-year term. A Municipal Court Judge is elected for a four-year term at the mid-point of the Mayor's term of office.

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

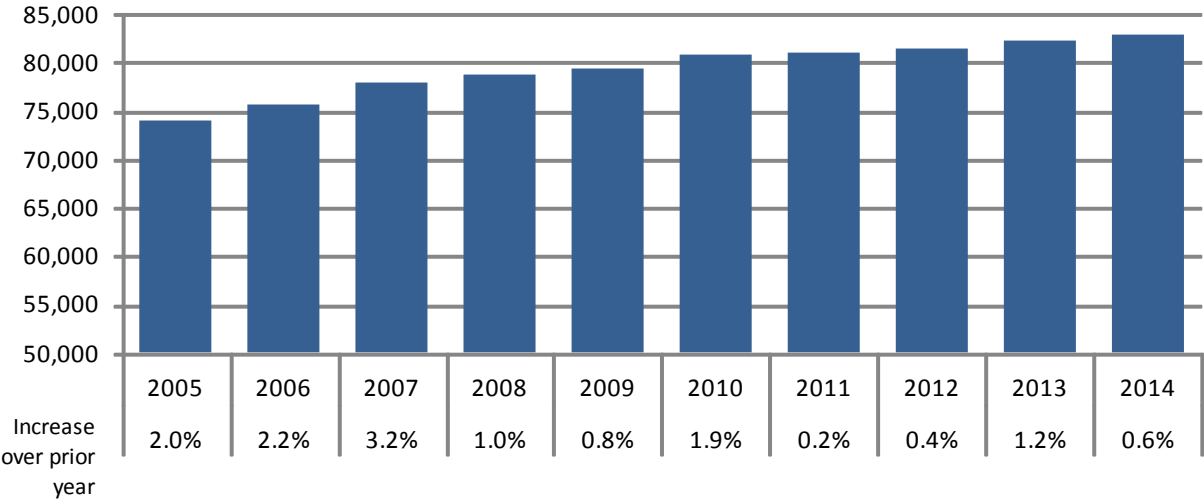
The City of Bellingham is structured into departments, which may be further divided into operating divisions. Each department or division is broken down into its functional units or groups. The City administers the Bellingham-Whatcom Public Facilities District. The [City organization chart](#) shows the elected officials, the operating departments and some of the citizen boards, committees, and commissions that assist the City to function.

LOCAL ECONOMIC FACTORS

Population

Bellingham’s population, as of April 2014, was estimated at 82,810 by the [Washington State Office of Financial Management](#). Population figures through 2010 were restated from the prior published OFM estimates after the 2010 census.

City of Bellingham Population



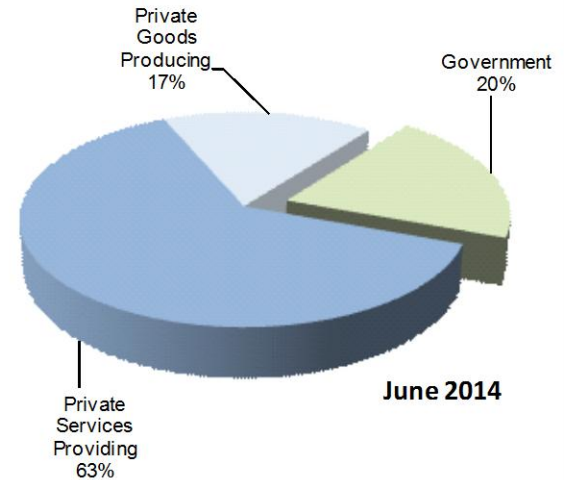
Land size: The City encompasses approximately 28 square miles.

Employment Base

Non-Farm Employment

Bellingham Metropolitan Statistical Area (Whatcom County)

Not Seasonally Adjusted, # of jobs in Thousand	Jun-11	Jun-12	Jun-13	Jun-14
PRIVATE GOODS PRODUCING	14.0	14.8	14.7	14.8
MINING, LOGGING AND CONSTRUCTION	5.6	5.8	5.5	5.7
MANUFACTURING	8.4	9.0	9.2	9.1
PRIVATE SERVICES PROVIDING	51.5	52.3	53.7	54.4
TRADE, TRANSPORT, UTILITIES	15.0	15.6	15.9	15.3
Retail Trade (Included in Trade above)	10.2	10.5	10.9	11.1
FINANCIAL ACTIVITIES	3.0	3.2	3.4	3.4
PROFESSIONAL & BUSINESS SERVICES	7.0	7.2	7.2	7.4
LEISURE AND HOSPITALITY	9.5	9.2	9.8	9.9
OTHER SERVICES	17.0	17.1	17.4	18.4
GOVERNMENT	16.8	16.4	17.1	17.3
FEDERAL	1.4	1.4	1.4	1.4
STATE	5.6	5.3	5.7	5.8
LOCAL	9.8	9.7	10.0	10.1
TOTAL NON-FARM	82.3	83.5	85.5	86.5

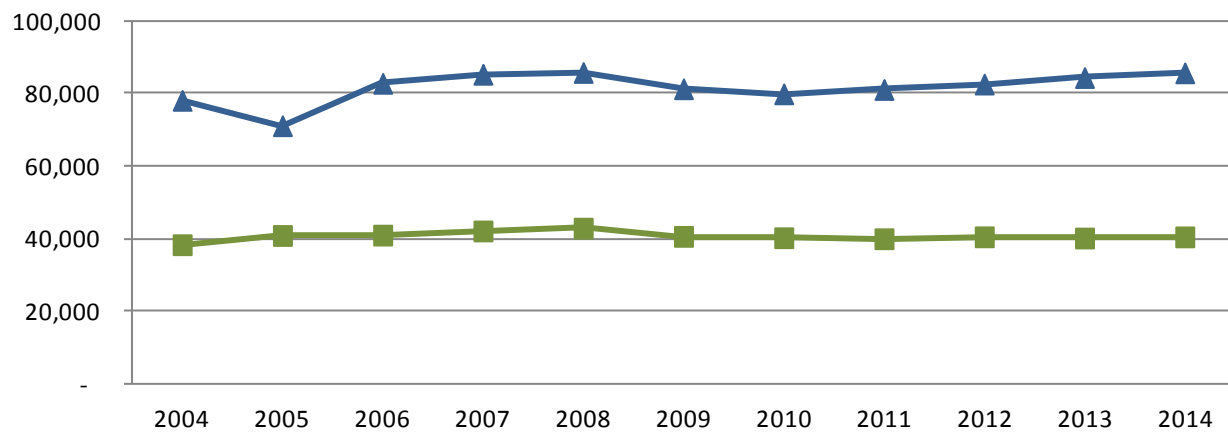


Bureau of Labor and Statistics

Data is for JUNE of each year, which is generally higher than the annual average.

The table above shows data for Whatcom County; Data by industry type is not available for Bellingham alone. Data for all years was modified by BLS since the last published budget.

Average Annual Number of Jobs in Whatcom County and Bellingham

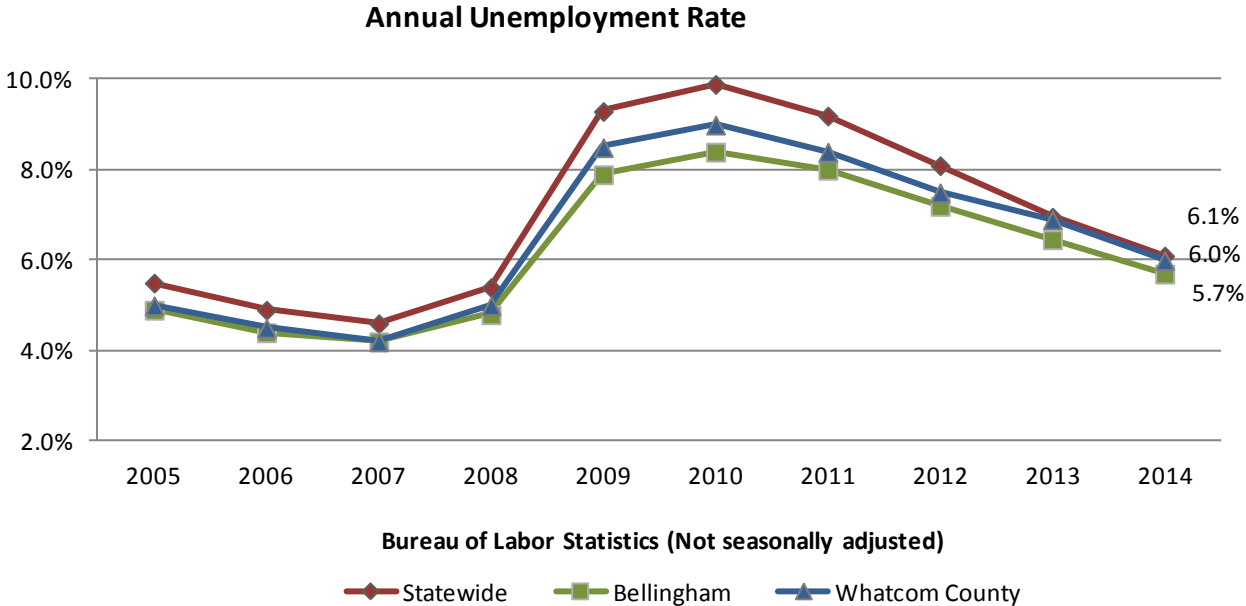


Bureau of Labor Statistics (Non-farm, Not seasonally adjusted)

▲ Whatcom County ■ Bellingham

The graph above is the annual average employment for Whatcom County and for Bellingham. 2014 data is January through December-preliminary, averaged.

Employment Base (continued)



2014 data is January through December-preliminary, averaged.

Unemployment data on this page and employment data on the previous page comes from the [US Bureau of Labor Statistics](#).

Retail Sales Tax Base

Payer NAICS category	2011	2012	2013	2014	Percent of Total	Change from '13
452 - General Merchandise Stores	3,179,779	3,459,973	3,542,021	3,296,103	16.4%	-6.9%
441 - Motor Vehicle and Parts Dealer	1,549,237	1,769,470	1,961,581	2,100,742	10.5%	7.1%
722 - Food Services, Drinking Places	1,738,824	1,824,307	1,907,686	1,965,407	9.8%	3.0%
236 - Construction of Buildings	1,235,130	1,091,485	1,511,405	1,256,867	6.3%	-16.8%
444 - Building Material and Garden	982,499	1,045,589	1,102,834	1,121,520	5.6%	1.7%
448 - Clothing and Accessories	878,912	944,157	974,008	897,023	4.5%	-7.9%
423 - Wholesale Trade, Durable Good	692,170	801,692	886,583	886,194	4.4%	0.0%
238 - Specialty Trade Contractors	646,199	711,343	741,983	806,245	4.0%	8.7%
453 - Miscellaneous Store Retailers	700,929	705,663	731,847	722,094	3.6%	-1.3%
445 - Food and Beverage Stores	606,731	638,089	655,031	689,475	3.4%	5.3%
451 - Sporting Goods, Hobby, Books	489,040	500,840	539,508	575,368	2.9%	6.6%
517 - Telecommunications	426,359	425,993	454,262	518,746	2.6%	14.2%
443 - Electronics and Appliances	468,368	438,349	416,180	448,496	2.2%	7.8%
811 - Repair and Maintenance	402,455	417,306	434,940	446,664	2.2%	2.7%
454 - Nonstore Retailers	301,028	349,653	377,612	413,267	2.1%	9.4%
Subtotal top 15 categories	14,297,660	15,123,909	16,237,481	16,144,211	80.4%	
Total all sales tax received	17,828,718	18,620,593	19,845,322	20,087,333	100.0%	1.2%

Ranked according to most recent year.

While the sales tax composite rate has increased, the City’s portion of the tax has remained constant for many years. The total [sales tax is distributed](#) between multiple agencies. Voters approved a two-tenths percent increase in sales tax in April 2011 to fund the Transportation Benefit District. This revenue is not included in the graph below for continuity. It is accounted for in a separate fund.

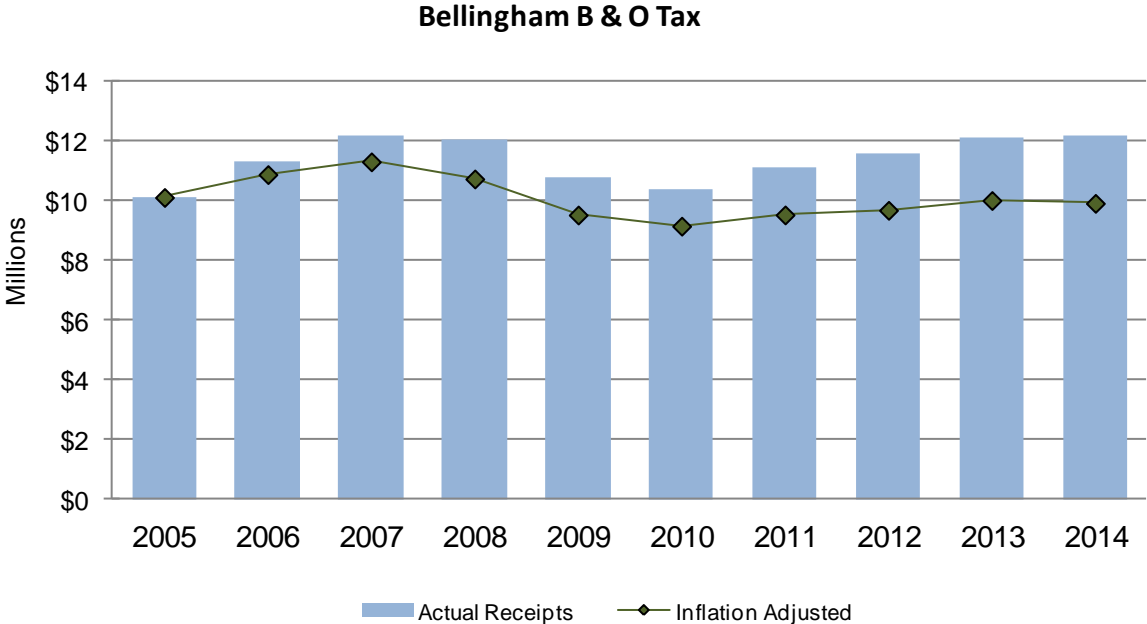
Sales Tax Received - City of Bellingham



Business and Occupation Tax Base

The City’s B&O tax rate is 0.44% for services and 0.17% for wholesaling, retailing, manufacturing, and extracting activities.

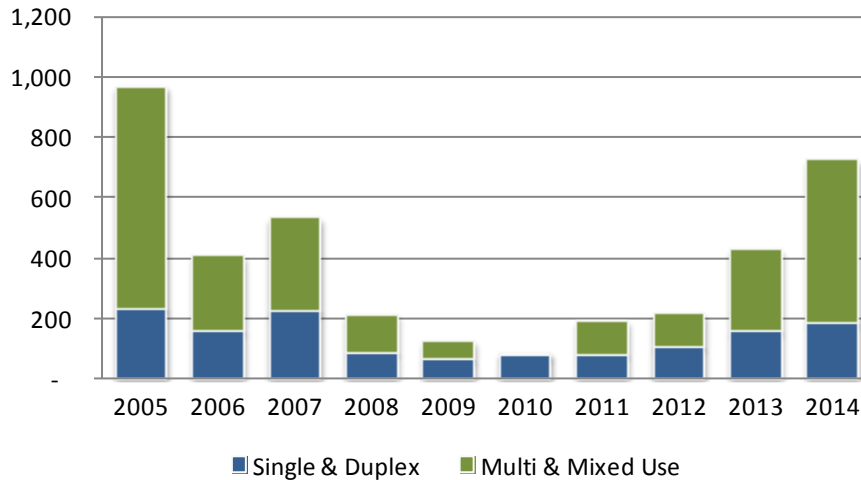
This chart shows a ten-year history of the City’s Business and Occupation Tax revenue. B&O Tax rates have not changed during this period. On January 1, 2008, the State of Washington changed to a destination based methodology, which reduced B&O tax revenue for Bellingham.



Construction Activity – Building Permits

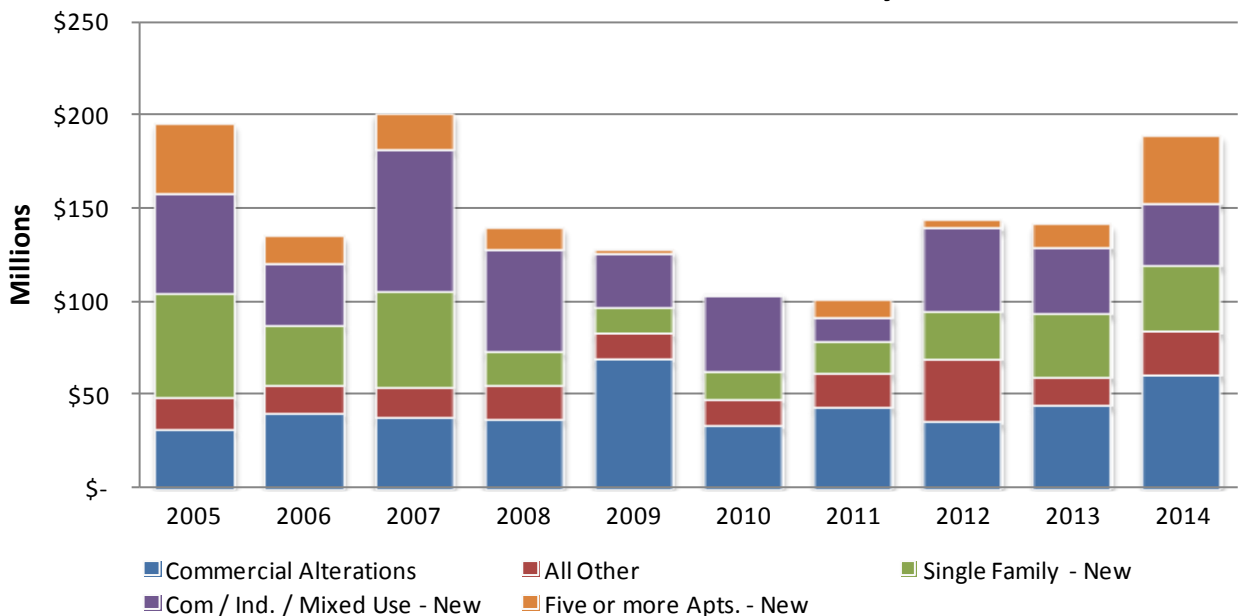
Construction activity is a key indicator tracked by the City of Bellingham. The revenue received in the Development Services Fund for permits and plan review is a leading indicator of construction activity, which generates revenues for the city through sales tax, B&O tax, property tax, real estate excise tax, system development charges, and other revenue sources.

Number of Residential Units Added



The number of residential units added and the valuation of construction are summarized from the Building Services permit tracking system.

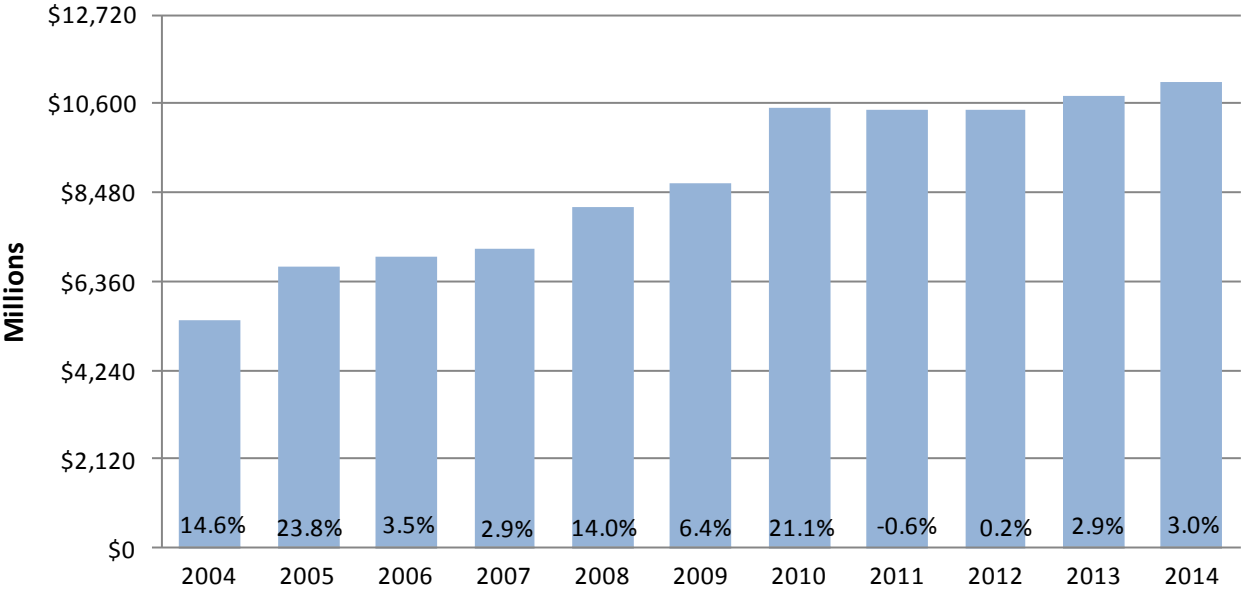
Construction Valuation from Permit System



Property Tax Base

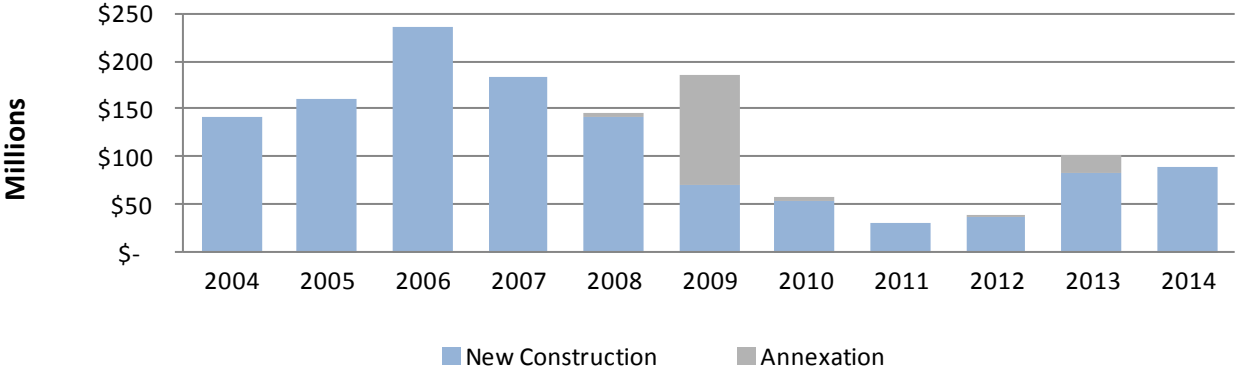
One-sixth of the properties in the County will be inspected each year and all property will be statistically revalued annually. Annexations and new construction increase total valuation.

Assessed Valuation - Real Property

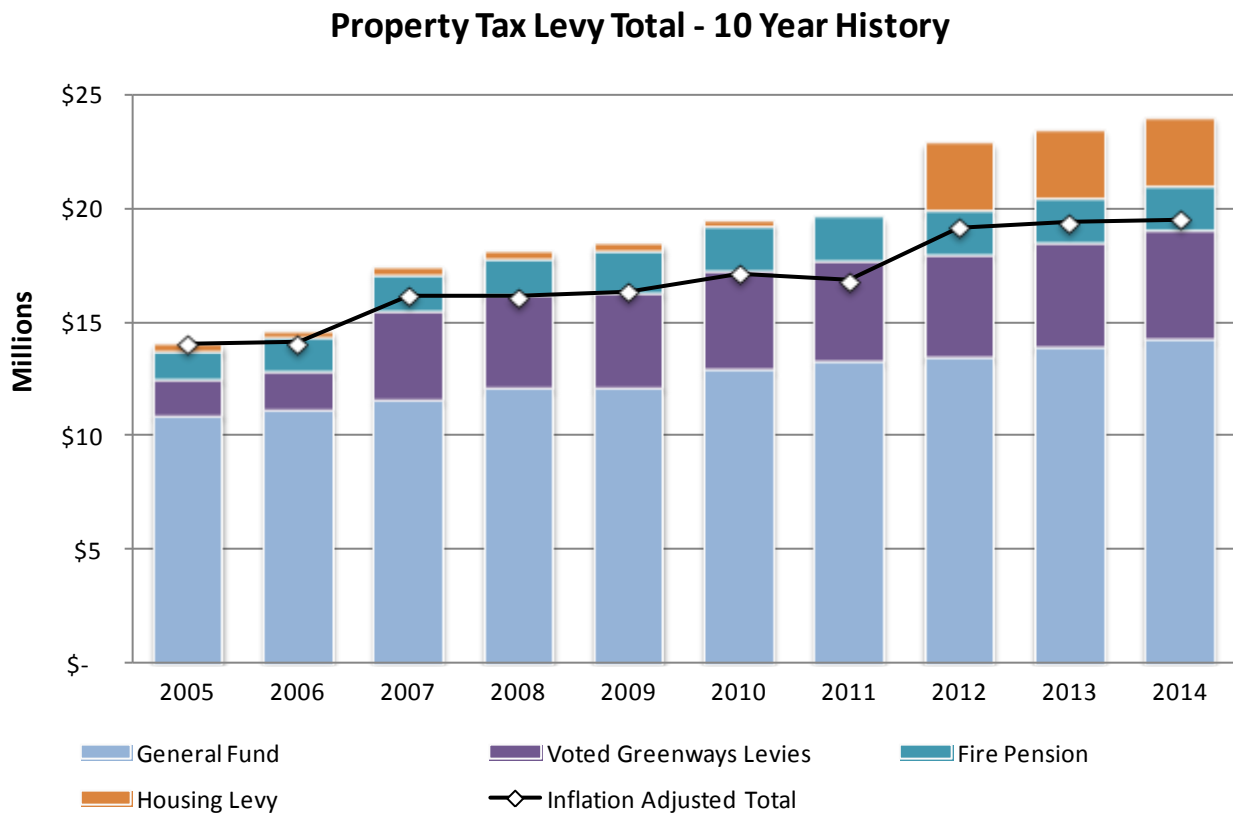


Percentage is Increase Over Prior Year. 2014 is Assessment for 2015 tax.
Valuation shown is 100% before adjustments.
Source: Whatcom County Assessor's Certification of Assessed Valuations.

Assessed Valuation of New Construction and Annexations



Property Tax Levy History

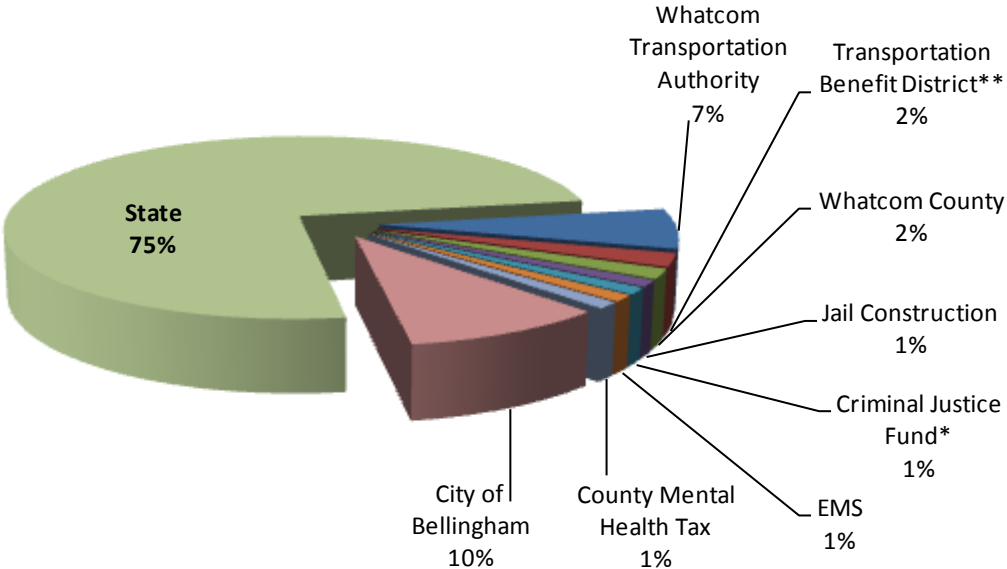


Sales Tax and Property Tax Distribution – City and Other Agencies

While sales tax revenue and property tax revenue represent a significant source of revenue in the City’s General Fund, these taxes are divided among other government agencies and only a portion of the tax collected is distributed to the City of Bellingham. The following charts show how these tax revenues are divided.

Distribution of Sales Tax Collected

The sales tax received by the City has historically been divided between the Street Fund and the General Fund. In 2015, approximately 60% will go to the General Fund, 37% to the Street Fund and 3% to fund the radio communication system (previously paid for out of the Street Fund).



Distribution of Retail Sales Tax

Whatcom Transportation Authority	0.60
Transportation Benefit District**	0.20
Whatcom County	0.15
Jail Construction	0.10
Criminal Justice Fund*	0.10
EMS	0.10
County Mental Health Tax	0.10
City of Bellingham	0.85
State	<u>6.50</u>
Total Retail Sales Tax Rate	8.70%

A sales tax increase of 0.2% within the City of Bellingham for a new Transportation Benefit District (TBD) was passed by voters in November, 2010. Collection of the TBD tax began April 1, 2011 and the City received the first revenue distributions at the end of June, 2011. This tax is accounted for in a separate fund.

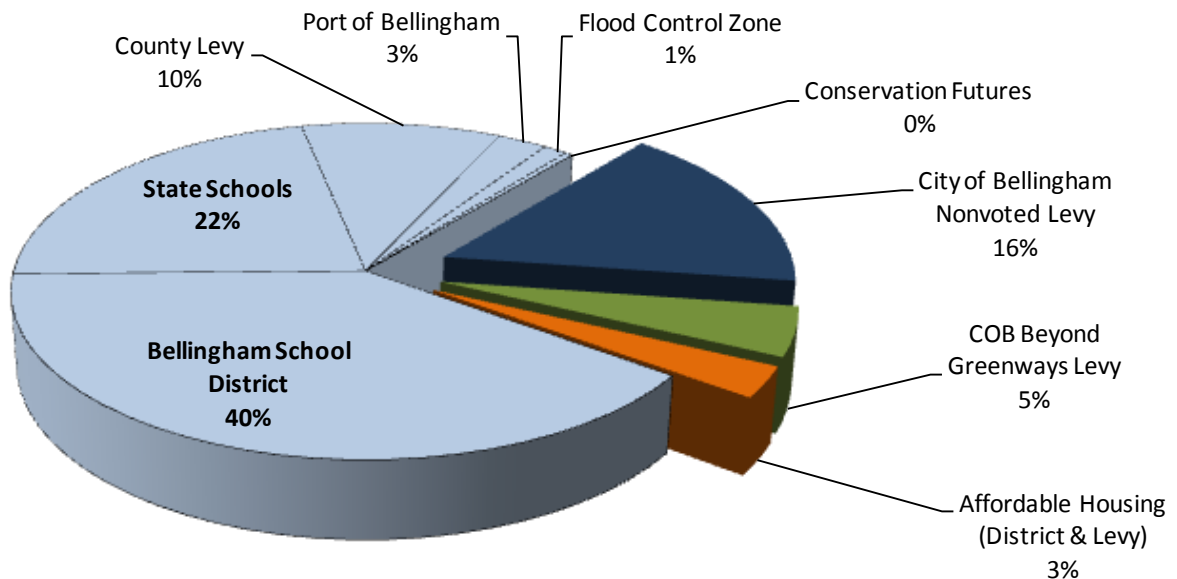
*Criminal Justice Fund money is divided between the City and County based on population.

**New 4/1/2011; Voter approved in 2010.

Distribution of Property Tax Collected

Jurisdiction	2014 Levy Rate Per \$1,000 Valuation	2015 Levy Rate Per \$1,000 Valuation	2015 Percent of Levy	2015 Cost for \$300K HOME
City of Bellingham				
General Fund (GF)	\$1.62018	\$1.60116	14.19%	\$480.35
Fire Pension - GF	0.22499	0.22499	1.99%	67.50
GF Nonvoted Levy	1.84517	1.82615	16.19%	547.85
Voted Affordable Housing	0.11690	0.11260	1.00%	33.78
Voted Greenways	0.53949	0.53101	4.71%	159.30
Total Regular Levy	2.50157	2.46976	21.89%	740.93
Affordable Housing District	0.23381	0.22520	2.00%	67.56
Total City of Bellingham Levy	2.73538	2.69495	23.89%	808.49
State Schools	2.61643	2.48364	22.01%	745.09
County Levy	1.16469	1.15423	10.23%	346.27
Conservation Futures	0.04313	0.04274	0.38%	12.82
Flood Control Zone	0.13883	0.13746	1.22%	41.24
Port of Bellingham	0.28871	0.28776	2.55%	86.33
Bellingham School District (1)	4.48506	4.48219	39.73%	1,344.66
Total Levy	\$11.47223	\$11.28297	100.00%	\$3,384.89

(1) Small portions of the City of Bellingham are within the Meridian or Ferndale School Districts rather than the Bellingham School District, resulting in a slightly different total property tax levy rate in those areas.



BUDGET OVERVIEW

2015 - 2016 Biennial Budget Cycle

2014 Schedule for 2015-16 Budget Development

	May	June	July	August	September	October	November	December
Council New Initiatives Submitted								
Capital Requests								
Payroll Requests & Updates								
Internal Interfund Charges; Revenue Forecast								
Departments Enter Budget Requests								
Mayor & Departments Work Sessions								
Mayor's Final Preliminary Budget - Book to Printer								
Mayor's Budget Presented to Council								
Departmental Presentations Changes from Existing Plan								
Public Hearing on Property Tax & Revenue								
Public Hearing on Budget								
Council Modifies & Adopts Budget								

2015 Schedule for Mid-Biennium Review & Modification

	September	October	November	December
Mayor Performs Mid-biennial Review				
Mayor Presents Mid-biennium Budget Modification; Public Hearings are Held				
Council Adopts Mid-biennium Budget Modification				

Preparing and Amending the City's Budget

Preparing the Budget

The Bellingham City Council adopted ordinance 2014-06-034, changing the City from an annual budget cycle to a biennial budget cycle, beginning with the 2015-2016 biennium.

Preparation of the City's budget is governed by the [City Charter](#) and Revised Code of Washington (RCW), [Chapter 35.34](#). The deadlines in the following narrative describe the state minimum requirements.

First Year of the Biennium

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 budget biennium. 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

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 following calendar 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*.

Second Year of the Biennium

No sooner than September 1 and no later than the end of the first fiscal year of the biennium, the Mayor prepares a proposed mid-biennial budget modification. Public Hearings on the proposed budget modification are held and the mid-biennium budget modification is presented in an ordinance for adoption by the City Council during this period.

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.

FINANCIAL MANAGEMENT GUIDELINES

The City reviewed and updated its Financial Management Guidelines in 2010. An [executive summary of the guidelines](#) is presented in the Legacies and Guidelines section of this document, with more detail below. The full Council Resolution ([#2010-17](#)) is available on line.

Balanced Budget – The City adopts a balanced budget, which requires total estimated resources (beginning reserves + revenues) to equal total appropriations (expenditures + ending reserves).

Budget Process – The process shall include, at minimum, the following steps:

1. Departments prepare plans for making incremental progress on Legacies and Strategic Commitments.
2. A Preliminary Budget request from each department is presented to the Budget Manager.
3. The Budget Manager compiles and analyzes requests and delivers to the Mayor.
4. The Mayor works directly with Department Heads to create a Preliminary Budget.
5. The Preliminary Budget is presented to the City Council for deliberation and public comment.
6. The operating and capital budget for the next fiscal biennium is adopted by Council.

Budget Preparation – Department Heads propose budgets consistent with priority direction from the Mayor and City Council. Department Heads manage and monitor their own departmental budgets as approved by Council. The Budget Office coordinates the preparation and administration of the City's budget and capital plan.

Budget Forecasts – A forecast of revenues, expenditures, and reserves for a minimum of six years shall be prepared for the budget and regularly updated by the Budget Manager.

Reserves – Use of reserves is subject to Reserve Policy standards. Use of reserves as a balancing resource within the budget shall be specifically identified, and when the budget causes reserves in any fund to fall below the minimum reserve target for that fund, the budget shall include a proposed plan for returning the reserve to the target balance.

Revenue Guidelines

Balance present and anticipated future needs for services and the City's ability to raise fees, charges, and taxes to support those services.

Mix of Revenues – Maintain a diversified mix of revenues that provide ongoing stability and accrue to the City some of the financial benefits resulting from the City's economic and community development investments, without being regressive in its application.

Charges for Services – Establish charges for services benefiting specific users at a rate that recovers full costs, including allocated internal costs, except where Council determines subsidy of the service is in the public interest.

One-time Revenues – The City will not use limited-term revenues to fund on-going operational costs. When considering the use of new revenues for funding on-going employment costs, staff will assure that the source of revenue is available for at least three years.

Budget Overview

Grant Agreements – Prior to application and to acceptance, grant agreements will be reviewed to ensure matching requirements and compliance with regulatory requirements are reasonable and attainable.

Operating Expenditure Guidelines

Approvals – Expenditures may be made only after appropriate approvals have been attained, State and City purchasing requirements have been met, and budget appropriation is complete.

Public Stewardship – For all operating expenditures, strive to balance prudent decision making with fair market considerations in order to receive optimal value for funds expended while achieving “triple bottom line” returns as reflected through the filter of financial, social, and environmental measurements.

Management of approved expenditures – Invoices for purchases made without authorized budget authority and appropriate approval, except in a declared emergency, cannot be paid.

Full Cost Allocation – Department budgets should be prepared in a manner to reflect the full cost of providing services, including distribution of general overhead costs.

Financial Planning & Forecasting Guidelines

The City forecasts revenue, resources and expenditures for six years beyond the current budget period and provides quarterly forecast updates to the City’s policy-makers.

Budget Adjustments & Amendments

In addition to the required mid-biennium adjustment, the budget may be adjusted, increased or reduced, during the biennium using one of two methods.

- Administratively approved adjustments to budgets within the same fund and department.
- Council approved budget amendment ordinances for changes that result in a net change to the balance of an individual fund or department budget.

Budget Reductions – In the event the overall budget or individual funds are forecasted to have end of the year fund reserve balances that are lower than budgeted, the Mayor will be notified of the amount of the adjustments necessary to assure fund reserve balances are retained.

Reserve Policies

The City will maintain adequate reserves to meet the following needs:

- Provide adequate liquidity
- Provide for unanticipated economic downturns
- Maintain credit ratings
- Provide for services and costs during a declared emergency
- Provide for long-term capital needs
- Meet mandated reserve requirements

Definition of Reserves – The City defines budgetary reserves as the difference between:

- a. Those short-term assets that can reasonably be expected to be available for use within the year or shortly thereafter; and
- b. Those liabilities that can reasonably be expected to be extinguished during the year.

Management of Separate Fund Reserves – The transfer of funds from one fund's reserve to another fund is prohibited, even where otherwise legally acceptable, unless authorized by City Council.

Reserve Goals - Reserve goals shall be set with a minimum standard and with a target goal.

Use of reserves in excess of the minimum standard to balance a Fund's budget shall be allowed. Such use of Reserves shall be specifically identified to the Council as part of their budget deliberations. ***When reserves are to be budgeted for use, the council shall receive details as to the future plan for balancing the budget without the use of reserves and for the replenishment of reserves to their target levels.***

Reserves that fall below the set minimum standard - ***When a fund reserve falls below its minimum standard the Mayor shall present to Council, within 60 days, a Financial Plan to restore the balance to the minimum standard as quickly as feasible or in no case longer than three Budget years.***

Investment & Debt Policies

Asset Preservation – Preservation of assets is a higher priority than return on investment. The City will seek a reasonable return on its investments while also preserving the original capital investment. The Council reviews and adopts the City's Investment Policy annually.

Interfund Loans – With Council approval and when possible, the City will use inter-fund loans to provide for cash flow coverage. Longer-term uses will be allowed on a case-by-case basis. The loaning fund receives interest at the average monthly yield earned on investments of the City.

Debt Issuance – The City strives to maintain a strong bond rating by monitoring and improving its financial stability. Before debt is issued consideration will be given to:

- a. Whether a sufficient revenue stream is available to repay the debt.
- b. Alternate methods of financing.
- c. Whether it would not be cost effective to delay issuing debt.

For projects requiring the issuance of new debt or for projects in excess of \$5 million, a separate financial funding analysis shall be prepared for council review.

Capital Investment Policy

Relationship to Long-Range Plans – Capital projects will be evaluated based on relative contribution to meeting the stated goals and objectives of City Council approved long-range plans, including the City's Legacies and Strategic Commitments, Capital Facilities Plan (CFP), Comprehensive Plan, and/or other supporting plans or studies.

Types of Projects Included in the CFP – A project must meet the following criteria:

- a. Formally included in a Council adopted long-range plan
- b. Involve design, physical construction, reconstruction, or replacement of a major component of City infrastructure, or acquisition of land or structures

Budget Overview

- c. Preliminarily scoped as to cost and timing
- d. Estimated to exceed \$50,000
- e. All projects using Real Estate Excise Tax funds, regardless of other criteria

Project Tracking – Each Capital Project must be tracked with a job cost identifier in Finance’s accounting system. Finance will provide quarterly budget to actual project revenue and expenditure reports.

Budget Upfront – Capital projects are budgeted at the full estimated cost of completing the project, or unique phases for larger projects, in the year the project is expected to start. Once adopted, unspent CFP budgets will be re-appropriated at the end of each fiscal period until the project is completed or abandoned.

Calculation of Operating Impact – Future operating and maintenance cost impact of new capital assets and facilities will be calculated and considered prior to the authorization of the project.

Accounting, Audit & Financial Reporting Policies

Budget Monitoring – The Finance Department will maintain a system for monitoring the City's budget performance. Finance will provide the City Council with quarterly presentations regarding revenue collection by fund and expenditures by department. Finance will provide monthly reports to Department Heads. Department Heads have primary responsibility for ensuring that their Departments and/or Funds stay within their budget.

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.

Budget Overview

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

Fund #	Fund Name	Budgetary Responsibility
125	Federal Building Fund	Public Works
126	Library Gift Fund	Library
131	Olympic Pipeline Incident Fund	Public Works
132	Squalicum Park / Olympic Fund	Closed in 2013
134	Olympic-Whatcom Falls Park Addition Fund	Parks and Recreation
135	Little Squalicum-Oeser Settlement Fund	Closed in 2013
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 & Govt. Access TV Fund	Information Technology Services
163	Restricted Equipment – PEG	PEG subfund for restricted revenues
172	Beyond Greenways Fund	Parks and Recreation
173	Greenways III Fund	Parks and Recreation
177	Park Impact Fee Fund	Parks and Recreation
178	Sportsplex Fund	Parks and Recreation
180	Tourism Fund	Planning & Community Development
181	Low Income Housing Fund	Planning & Community Development
190	Community Development Block Grant Fund	Planning & Community Development
191	Home Investment Partnership Grant Fund	Planning & Community Development
<p>200s - Debt Service Funds: To account for financial resources that are restricted, committed or assigned for payment of principal and interest. Also to account for the accumulation of resources and payment of general long-term debt, principal, and interest.</p>		
211-235	General Obligation Debt Service Funds	Finance
245	Local Improvement District (LID) Guaranty Fund	Finance
251-299	LID Debt Service Funds (not budgeted)	Finance
<p>300s - Capital Projects Funds: To account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or other capital assets, excluding those financed by proprietary funds or for assets that will be held in trust for others.</p>		
371	Waterfront Construction Fund	*Shared by departments
<p>400s - Enterprise Funds: To account for operations that are normally financed and operated similar to a private business, in which a fee is charged to external users for goods or services.</p>		
410	Water Fund	Public Works
411	Watershed	Subfund of Water Fund for Watershed

Budget Overview

Fund #	Fund Name	Budgetary Responsibility
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
511	Radio Communications	Subfund of Fleet Fund for radio communication operation
520	Purchasing & Materials Management Fund	Public Works
530	Facilities Administration Fund	Public Works
540	Telecommunication and Technology Fund	Information Technology Services
541	Technology Replacement & Reserve	Tech Replacement subfund
542	Computer Infrastructure	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
570	PW Admin and Engineering Fund	Public Works
600s - Trust and Agency Funds: To account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other employee benefit plans.		
612	Firefighters Pension and Benefit Fund	Human Resources
613	Police Officers Pension and Benefit Fund	Human Resources
700s - Permanent Funds: To account for resources with legally restricted principal. Earnings on the principal may be used for designated programs.		
701	Beyond Greenways Endowment Fund	Parks and Recreation
702	Natural Resource Protection and Restoration Fund	Public Works
900s - Discrete Component Units: To account for legally separate organizations for which the city is legally or financially accountable.		
965	Public Facilities District Fund	PFD Board of Directors
970	Public Development Authority Fund	Closed in 2014

CITYWIDE BUDGET OVERVIEW REPORTS

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

On the following pages, a citywide summary of the biennial 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 biennial 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 for the biennium. 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 biennial budget by account type is presented for the General Fund and summarized by type of fund for other funds.

[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
ESTIMATED BEGINNING RESERVE BALANCE 1/1/2015	\$ 14,153,483	\$ 20,724,620	\$ 1,713,328	\$ 1,525,489
REVENUES				
Fire	2,296,509	-	-	-
Police	2,131,295	11,264,121	-	-
Judicial Services	3,580,901	-	-	-
Parks & Recreation	3,057,407	9,448,220	-	-
Library	680,349	50,000	-	-
Museum	311,000	-	-	-
Planning & Com Devel	72,802	14,948,955	-	-
Hearing Examiner	58,058	-	-	-
Human Resources	1,254,199	-	-	-
Finance	3,408,573	-	4,666,232	-
ITSD	1,320,872	1,013,888	-	-
Legal	919,434	-	-	-
Office Of The Mayor	1,122,650	-	-	-
City Council	573,986	-	-	-
Non-Departmental	120,928,272	5,196,902	-	2,112,997
Public Works	-	40,644,947	-	-
Public Facilities Dist	-	-	-	-
TOTAL REVENUES	141,716,307	82,567,033	4,666,232	2,112,997
TOTAL AVAILABLE RESOURCES	155,869,790	103,291,653	6,379,560	3,638,486
EXPENDITURES				
Fire	32,208,922	2,866,947	-	-
Police	46,759,003	10,449,581	-	-
Judicial Services	4,162,006	-	-	-
Parks & Recreation	15,258,388	12,893,866	-	-
Library	8,653,509	52,272	-	-
Museum	3,015,612	-	-	-
Planning & Com Devel	5,911,939	17,035,261	-	-
Hearing Examiner	444,462	-	-	-
Human Resources	2,324,406	-	-	-
Finance	4,400,157	-	3,809,086	-
ITSD	5,505,916	946,622	-	-
Legal	3,502,270	-	-	-
Office Of The Mayor	1,698,006	-	-	-
City Council	1,042,174	-	-	-
Non-Departmental	7,950,745	2,035,652	-	-
Public Works	-	46,171,470	-	-
Public Facilities Dist	-	-	-	-
TOTAL EXPENDITURES	142,837,515	92,451,671	3,809,086	-
ESTIMATED ENDING RESERVE BALANCE 12/31/2016	13,032,275	10,839,982	2,570,474	3,638,486
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 155,869,790	\$ 103,291,653	\$ 6,379,560	\$ 3,638,486

-- by Department

2015-16 Biennial Budget

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2015-2016 BUDGET
\$ 44,977,456	\$ 20,271,517	\$ 13,657,702	\$ 4,473,220	\$ 1,564,557	\$ 123,061,372
12,037,533	-	-	-	-	14,334,042
-	-	-	-	-	13,395,416
-	-	-	-	-	3,580,901
1,568,615	-	-	1,591,940	-	15,666,182
-	-	-	-	-	730,349
-	-	-	-	-	311,000
4,154,858	-	-	-	-	19,176,615
-	-	-	-	-	58,058
-	31,147,428	7,908,935	-	-	40,310,562
-	-	-	-	-	8,074,805
-	4,231,048	-	-	-	6,565,808
-	2,286,733	-	-	-	3,206,167
-	-	-	-	-	1,122,650
-	-	-	-	-	573,986
-	-	-	-	-	128,238,171
142,538,034	41,070,674	-	359,758	-	224,613,413
-	-	-	-	2,475,972	2,475,972
160,299,040	78,735,883	7,908,935	1,951,698	2,475,972	482,434,097
205,276,496	99,007,400	21,566,637	6,424,918	4,040,529	605,495,469
11,876,496	-	-	-	-	46,952,365
-	-	-	-	-	57,208,584
-	-	-	-	-	4,162,006
1,565,525	-	-	14,505	-	29,732,284
-	-	-	-	-	8,705,781
-	-	-	-	-	3,015,612
4,957,479	-	-	-	-	27,904,679
-	-	-	-	-	444,462
-	31,337,771	8,161,499	-	-	41,823,676
-	-	-	-	-	8,209,243
-	4,740,250	-	-	-	11,192,788
-	2,323,664	-	-	-	5,825,934
-	-	-	-	-	1,698,006
-	-	-	-	-	1,042,174
-	-	-	-	-	9,986,397
144,150,532	44,103,306	-	973,674	-	235,398,982
-	-	-	-	2,505,688	2,505,688
162,550,032	82,504,991	8,161,499	988,179	2,505,688	495,808,661
42,726,464	16,502,409	13,405,138	5,436,739	1,534,841	109,686,808
\$ 205,276,496	\$ 99,007,400	\$ 21,566,637	\$ 6,424,918	\$ 4,040,529	\$ 605,495,469

Budget Overview

Changes in Estimated Reserve Balances

		2015 Beginning Reserve	+	2015-16 Biennium Revenues	=	Funds Available	-	2015-16 Biennium Expenditures
1	General	14,153,483		141,716,307		155,869,790		142,837,515
111	Street	2,641,413		26,520,195		29,161,608		27,152,186
113	Paths & Trails Reserve	31,119		16,120		47,239		1,175
123	Parksite Acquisition	114,053		4,162		118,215		1,428
125	Federal Building	385,132		2,081,823		2,466,955		2,388,257
126	Library Gift	6,000		50,000		56,000		52,272
131	Olympic Pipeline Incident	503,477		6,706		510,183		49,939
134	Olympic-Whatcom Falls Park Addl	44,988		4,396		49,384		1,175
136	Environmental Remediation	1,259,202		3,474,399		4,733,601		4,639,288
141	1st 1/4% Real Estate Excise Tax	1,201,946		2,183,732		3,385,678		2,713,167
142	2nd 1/4% Real Estate Excise Tax	2,559,568		2,213,170		4,772,738		2,332,632
151	Police Federal Equitable Share	238,317		7,918		246,235		240,259
152	Asset Forfeiture/Drug Enforce.	22,351		81,196		103,547		100,011
153	Criminal Justice	121,070		764,176		885,246		503,741
160	Public Safety Dispatch	3,021,060		10,410,831		13,431,891		12,472,517
161	Transportation Benefit District	845,370		9,353,288		10,198,658		9,436,899
162	Public Ed & Govt Access TV	598,000		774,614		1,372,614		745,622
163	Restricted Equipment - PEG	300,000		239,274		539,274		201,000
172	Beyond Greenways	300,000		20,858		320,858		55,361
173	Greenways III	1,857,548		8,525,430		10,382,978		9,664,628
177	Parks Impact	2,141,904		882,936		3,024,840		2,664,853
178	Sportsplex	44,762		2,854		47,616		-
180	Tourism	507,397		2,766,328		3,273,725		3,072,486
181	Low Income Housing	1,979,943		6,040,114		8,020,057		7,820,262
190	Community Develop Block Grant	-		3,146,752		3,146,752		3,146,752
191	HOME Investment Partnership Grant	-		2,995,761		2,995,761		2,995,761
224	Sportsplex Acquisition Debt	23,185		571,238		594,423		528,476
225	2004 PFD/Civic Field LTGO	-		2,590,926		2,590,926		2,590,926
226	2011 QEC Bond	1,683,142		808,516		2,491,658		-
231	Drake Note	-		35,928		35,928		35,928
235	Governmental Debt Service	-		653,756		653,756		653,756
245	LID Guaranty	7,001		5,868		12,869		-
371	Waterfront Construction #1	1,525,489		2,112,997		3,638,486		-
410	Water	8,173,308		53,908,971		62,082,279		56,203,870
411	Watershed	2,637,140		10,053,791		12,690,931		10,205,690
420	Wastewater	15,607,019		48,701,830		64,308,849		42,580,870
430	Storm/Surface Water Utility	4,540,505		17,052,757		21,593,262		20,223,787
440	Solid Waste	6,784,804		5,593,705		12,378,509		6,260,795
456	Cemetery	260,156		1,125,821		1,385,977		1,169,341
460	Golf Course	232,906		442,794		675,700		396,184
465	Parking Services	2,608,086		7,226,980		9,835,066		8,675,520
470	Medic One	832,935		12,037,533		12,870,468		11,876,496
475	Development Services	3,300,597		4,154,858		7,455,455		4,957,479
510	Fleet Administration	8,057,059		7,376,343		15,433,402		10,392,495
511	Radio Communications	247,791		2,729,749		2,977,540		2,806,342

2015-16 Biennial Budget

=	2016 Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	13,032,275	(1,121,208)	-7.9%	8,100,000	6% operating or \$5M	yes
	2,009,422	(631,991)	-23.9%	1,000,000	5% operating + \$250K	yes
	46,064	14,945	48.0%			
	116,787	2,734	2.4%			
	78,698	(306,434)	-79.6%			
	3,728	(2,272)	-37.9%			
	460,244	(43,233)	-8.6%			
	48,209	3,221	7.2%			
	94,313	(1,164,889)	-92.5%			
	672,511	(529,435)	-44.0%	100,000	\$100K minimum	yes
	2,440,106	(119,462)	-4.7%	100,000	\$100K minimum	yes
	5,976	(232,341)	-97.5%			
	3,536	(18,815)	-84.2%			
	381,505	260,435	215.1%			
	959,374	(2,061,686)	-68.2%	700,000	15% operating	yes
	761,759	(83,611)	-9.9%	200,000	10% operating	yes
	626,992	28,992	4.8%			
	338,274	38,274	12.8%			
	265,497	(34,503)	-11.5%			
	718,350	(1,139,198)	-61.3%			
	359,987	(1,781,917)	-83.2%			
	47,616	2,854	6.4%			
	201,239	(306,158)	-60.3%			
	199,795	(1,780,148)	-89.9%			
	-	-	--			
	-	-	--			
	65,947	42,762	184.4%			
	-	-	--			
	2,491,658	808,516	48.0%			
	-	-	--			
	-	-	--			
	12,869	5,868	83.8%			
	3,638,486	2,112,997	138.5%			
	5,878,409	(2,294,899)	-28.1%	5,000,000	5% operating + debt/ser.	yes
	2,485,241	(151,899)	-5.8%			
	21,727,979	6,120,960	39.2%	4,000,000	5% operating + debt/ser.	yes
	1,369,475	(3,171,030)	-69.8%	1,100,000	5% operating + \$400K	no
	6,117,714	(667,090)	-9.8%	1,200,000	5% operating + \$1 M	yes
	216,636	(43,520)	-16.7%	130,000	6% operating + \$100K	yes
	279,516	46,610	20.0%	200,000	\$200K	yes
	1,159,546	(1,448,540)	-55.5%	600,000	6% operating	yes
	993,972	161,037	19.3%	600,000	8% operating	yes
	2,497,976	(802,621)	-24.3%	1,500,000	50% operating	yes
	5,040,907	(3,016,152)	-37.4%	2,000,000	1 yr replacement costs	yes
	171,198	(76,593)	-30.9%			

Changes in Estimated Reserve Balances (continued)

		2015 Beginning Reserve	+	2015-16 Biennium Revenues	=	Funds Available	-	2015-16 Biennium Expenditures
530	Facilities Administration	293,752		9,172,268		9,466,020		9,136,002
540	Telecommunication and Technology	260,000		826,998		1,086,998		810,619
541	Technology Replacement & Reserve	1,300,000		1,186,580		2,486,580		1,643,297
542	Computer Infrastructure Replace	202,000		1,527,898		1,729,898		1,580,689
543	GIS Administration	40,000		689,572		729,572		705,645
550	Claims Litigation	4,764,835		2,286,733		7,051,568		2,323,664
561	Unemployment Compensation	415,615		250,888		666,503		359,190
562	Workers Comp Self-Insurance	947,680		1,215,084		2,162,764		1,548,790
565	Health Benefits	3,501,165		29,681,456		33,182,621		29,429,791
570	PW Admin & Engineering	-		15,320,888		15,320,888		15,135,556
612	Firefighter Pension and Benefit	7,803,385		5,078,297		12,881,682		5,040,361
613	Police Pension and Benefit	5,854,317		2,830,638		8,684,955		3,121,138
701	Greenways Maint Endowment	1,887,069		1,591,940		3,479,009		14,505
702	Nat Res Protect & Restoration	2,586,151		359,758		2,945,909		973,674
965	Public Facilities District	1,564,557		2,475,972		4,040,529		2,505,688
	Total	123,061,372		482,434,097		605,495,469		495,808,661

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.

111 Street Fund – A large work-in-progress of capital projects requires using \$631,991 of reserves.

125 Federal Building Fund – A large capital \$2.4 million renovation of the building is required so that public works can relocate to this facility.

136 Environmental Remediation Fund – \$1,164,889 of the Environmental Remediation Fund reserves are needed for the remediation cleanup of R.G. Haley and South State Street Manufactured Gas Plant.

141 First Quarter Real Estate Excise Tax Fund – Use of \$529,435 of reserves will be spent on waterfront projects and Maritime Heritage Park improvements.

151 Police Federal Equitable Share Fund – Spending reserves on minor equipment, computer hardware, and software needs in the police department will reduce reserves by \$232,341.

153 Criminal Justice Fund – Police expenditures on radios, computer hardware, and software will be less than the anticipated revenue – thus increasing reserves by \$260,435.

160 Public Safety Dispatch Fund – Capital projects will utilize \$2,061,686 of reserves.

2015-16 Biennial Budget

=	2016 Ending Reserve	Dollar Change	Percent Change	Reserve Goal \$\$	Minimum Reserve Goal	Goal Met
	330,018	36,266	12.3%	200,000	6% operating	yes
	276,379	16,379	6.3%			
	843,283	(456,717)	-35.1%			
	149,209	(52,791)	-26.1%			
	23,927	(16,073)	-40.2%			
	4,727,904	(36,931)	-0.8%	5,000,000	3,000,000	no
	307,313	(108,302)	-26.1%	200,000	75% estimated claims	yes
	613,974	(333,706)	-35.2%	600,000	\$600K minimum	yes
	3,752,830	251,665	7.2%	500,000	3% of medical premiums	yes
	185,332	185,332	--			
	7,841,321	37,936	0.5%			
	5,563,817	(290,500)	-5.0%			
	3,464,504	1,577,435	83.6%			
	1,972,235	(613,916)	-23.7%			
	1,534,841	(29,716)	-1.9%	800,000		yes
	109,686,808	(13,374,564)	-10.9%			

173 Greenways III Fund – Land acquisition and construction of Bay to Baker Squalicum Trail will reduce reserves by \$1,139,198.

177 Park Impact Fund – Land acquisition and construction of Cordata Trails and Cornwall Beach design will reduce reserves by \$1,781,917.

180 Tourism Fund – \$306,158 from reserves 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 \$1,780,148 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 2012. Reserves will increase by \$808,516 to build up for a balloon payment in 2025.

371 Waterfront Construction Fund – This fund is used to account for Local Infrastructure Financing Tool (LIFT) revenue received from the state. The city is eligible for up to \$1,000,000 per year for twenty-five years to be spent on public infrastructure projects within the Revenue Development Area. Reserves will increase by \$2,112,997 for future construction projects in the Waterfront District.

Budget Overview

Explanations of Changes in Estimated Reserve Balances (continued)

410 Water Fund and 411 Watershed Fund (subfund of Water) – Large capital expenditures on water main replacement and on land acquisition and storm water construction projects in the watershed will reduce reserves by \$2.45 million.

420 Wastewater Fund – It is anticipated that \$7,000,000 of debt will be issued in 2016 to pay for sewer main replacement and the Roeder Lift Station replacement. Reserves will increase by \$6.12 million in anticipation of these large projects.

430 Storm/Surface Water Utility Fund – Capital projects for Squalicum Creek re-route, Padden Creek day lighting, storm main replacement, regional storm water facility, and fish passage improvements will decrease reserves by \$3.17 million.

465 Parking Services Fund – Spending down reserves by \$1,448,540 on a major parkade structure renovation project.

475 Development Services Fund – Spending down reserves by \$802,621 on increased staffing and a technology replacement project for permitting software.

510 Fleet Administration Fund – Spending down reserves by \$3,016,152 on several large equipment replacements including: sweeper, vector truck, and dump truck.

541 Technology Replacement Fund – Increased expenditures on high priority projects that will reduce reserves by \$456,717, include network infrastructure improvements, financial software, and permitting software.

562 Worker's Comp Self Insurance Fund – Reserves will decrease by \$333,706 as increases in worker's compensation rates increase.

701 Greenways Maintenance Endowment Fund – Will increase reserves by \$1,577,435 as 9% of the Greenways III Property Tax Levy is deposited into this fund to help cover the maintenance costs of city parks.

702 Natural Resources Protection & Restoration Fund – Spending down reserves by \$613,916 on Squalicum Creek re-route, comprehensive wetland mitigation, and culvert removal.

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.

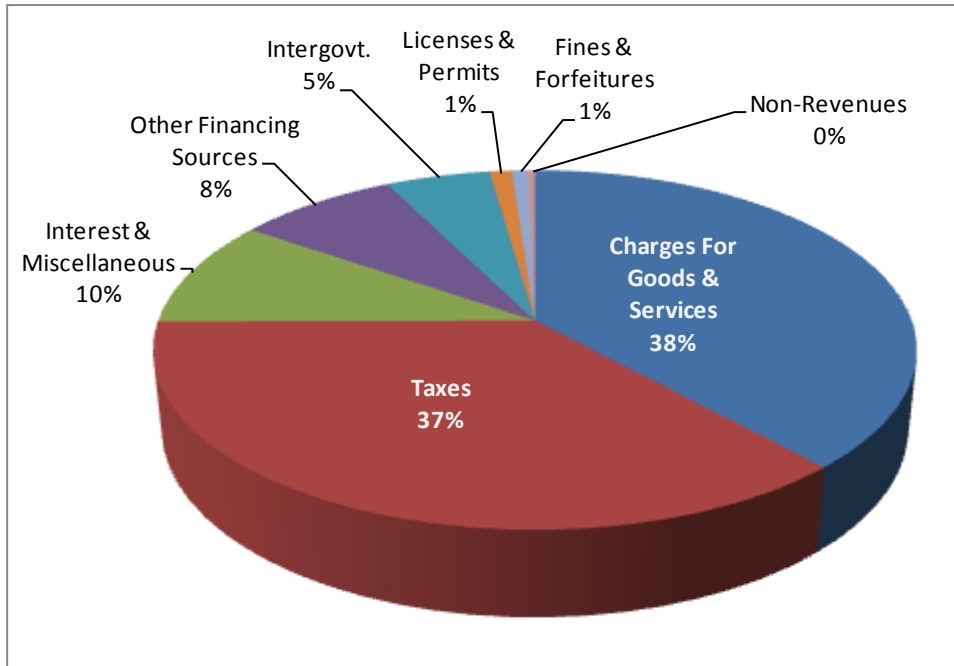
Intergovernmental Services: Purchases of specialized services typically performed by local governments. An example of this is jail services purchased from Whatcom County. ***Interfund Transfers***, or transfers within the City from one fund to another are also included in this category.

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.

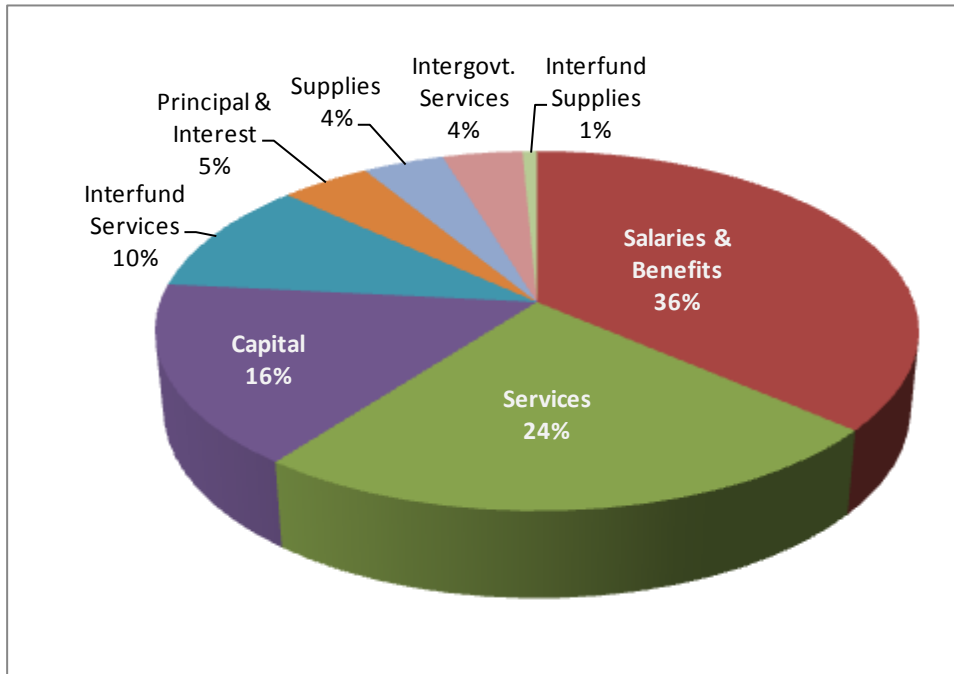
Debt Service: Payment of interest and principal to holders of the City's indebtedness. Includes both loan advances and loan payments from one fund to another fund within the City. Includes loan advances of intergovernmental loans.

***Interfund Payment for Services / Interfund Supplies:** Reflect the purchase of services or supplies provided by another City group or department. This category was eliminated with changes in the State of Washington's account code system. Interfund charges are now coded in the regular categories within Supplies and Services, but we continue to show them separately on some reports.

Revenue Summary – 2015-16 Biennium



Expenditure Summary - 2015-16 Biennium



Budget Overview

Summary of Estimated Revenues, Expenditures, and Reserves --

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 01/01/2015	\$ 14,153,483	\$ 20,724,620	\$ 1,713,328	\$ 1,525,489
REVENUES				
Taxes	117,973,236	45,893,600	-	2,090,953
Licenses & Permits	1,637,142	890,000	-	-
Intergovernmental	1,795,150	22,056,752	-	-
Charges For Goods & Services	16,060,174	10,449,426	771,434	-
Fines & Forfeitures	2,552,589	-	-	-
Interest & Miscellaneous	1,398,016	1,394,988	1,951,184	22,044
Non-Revenues	-	-	-	-
Other Financing Sources	300,000	1,882,267	1,943,614	-
TOTAL REVENUES	141,716,307	82,567,033	4,666,232	2,112,997
TOTAL AVAILABLE RESOURCES	155,869,790	103,291,653	6,379,560	3,638,486
EXPENDITURES				
Salaries & Benefits	101,979,405	14,760,126	-	-
Supplies	4,182,221	1,972,460	-	-
*Interfund Supplies	33,636	179,910	-	-
Services	11,218,923	29,415,710	-	-
*Interfund Services	14,965,517	7,301,722	-	-
Intergovernmental Services	10,372,907	5,782,743	-	-
Capital	68,318	33,039,000	-	-
Principal & Interest	16,588	-	3,809,086	-
TOTAL EXPENDITURES	142,837,515	92,451,671	3,809,086	-
ESTIMATED ENDING RESERVE BALANCE 12/31/2016	13,032,275	10,839,982	2,570,474	3,638,486
TOTAL EXPENDITURES AND RESERVE BALANCE	\$ 155,869,790	\$ 103,291,653	\$ 6,379,560	\$ 3,638,486

--by Revenue and Expenditure Type

2015-16 Biennial Budget

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2015-2016 BUDGET
\$ 44,977,456	\$ 20,271,517	\$ 13,657,702	\$ 4,473,220	\$ 1,564,557	\$ 123,061,372
2,778,106	1,212,000	3,815,000	904,500	2,424,000	177,091,395
2,765,132	-	-	-	-	5,292,274
352,375	564,608	260,000	-	-	25,028,885
115,276,942	41,788,920	-	-	-	184,346,896
1,406,689	-	-	-	-	3,959,278
5,529,836	32,776,606	3,390,621	180,406	51,972	46,695,673
-	248,281	443,314	866,792	-	1,558,387
32,189,960	2,145,468	-	-	-	38,461,309
160,299,040	78,735,883	7,908,935	1,951,698	2,475,972	482,434,097
205,276,496	99,007,400	21,566,637	6,424,918	4,040,529	605,495,469
35,816,975	21,357,999	6,527,600	-	-	180,442,105
6,569,043	7,036,964	213,902	-	2,030	19,976,620
2,948,042	387,374	-	-	-	3,548,962
37,518,730	38,269,192	1,305,269	972,197	12,952	118,712,973
22,571,050	5,644,668	114,728	15,982	-	50,613,667
2,392,440	972,318	-	-	74,000	19,594,408
39,625,509	8,132,748	-	-	-	80,865,575
15,108,243	703,728	-	-	2,416,706	22,054,351
162,550,032	82,504,991	8,161,499	988,179	2,505,688	495,808,661
42,726,464	16,502,409	13,405,138	5,436,739	1,534,841	109,686,808
\$ 205,276,496	\$ 99,007,400	\$ 21,566,637	\$ 6,424,918	\$ 4,040,529	\$ 605,495,469

Budget Overview

Citywide Expenditures by Sub Type - All Funds

Expenditures by Sub-type, All Funds Citywide	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	52,705,490	53,713,146	55,812,943	58,362,234	59,898,186	61,335,624
Overtime & Hazard Duty	1,547,139	1,364,406	1,844,342	1,778,323	1,820,570	1,854,869
Salaries & Wages Subtotal	54,252,629	55,077,552	57,657,285	60,140,557	61,718,756	63,190,493
Personnel Benefits	18,699,471	21,053,261	22,968,749	24,425,447	23,780,423	25,224,833
Pension & Disability Pay	3,548,818	3,158,167	2,467,815	2,950,300	3,153,800	3,373,800
Personnel Benefits Subtotal	22,248,289	24,211,428	25,436,564	27,375,747	26,934,223	28,598,633
Office & Oper. Supplies	4,127,884	4,471,717	5,078,106	5,201,376	5,552,028	5,657,548
Fuel Consumed	725,489	754,870	741,277	759,664	724,586	746,275
Items Purchased For Resale	840,499	2,111,757	886,405	2,041,519	2,041,519	2,102,764
Small Tools & Minor Equip	1,153,285	1,643,066	1,512,917	1,757,895	1,649,804	1,502,096
Warehouse Supplies	833,410	1,161,528	1,559,639	2,871,963	1,925,913	1,623,049
Supplies Subtotal	7,680,567	10,142,938	9,778,344	12,632,417	11,893,850	11,631,732
Professional Services	20,874,914	21,182,968	20,705,229	22,666,712	25,263,214	26,628,421
Communication	449,605	368,656	386,196	447,870	405,268	412,580
Travel	180,180	176,481	195,809	411,440	340,917	346,537
Taxes & Operating Assessments	6,533,370	7,261,417	7,888,394	8,018,500	8,460,008	8,713,808
Operating Rentals & Leases	488,505	501,334	525,635	655,381	683,327	703,051
Insurance	601,403	706,448	552,460	643,869	604,519	611,434
Utility Service	4,394,906	4,336,545	4,456,856	4,648,274	4,927,762	5,074,845
Repairs & Maintenance	8,510,134	6,846,035	5,955,137	8,273,894	9,424,760	13,028,646
Miscellaneous	1,880,851	2,209,599	2,345,662	7,416,574	7,124,190	5,434,224
Interfund Professional Services	14,008,109	14,068,481	13,754,059	13,269,278	14,587,141	14,821,596
Interfund Communication	2,156,965	2,275,557	2,367,314	1,597,958	1,833,724	1,871,882
Interfund Op Rentals & Leases	3,422,290	3,855,085	4,055,208	4,266,156	5,786,779	5,493,237
Interfund Insurance	1,117,222	1,182,979	1,203,131	1,184,221	1,085,213	1,085,213
Interfund Repairs & Maint	1,859,853	2,223,724	2,198,934	2,408,093	2,287,172	2,287,172
Other Svcs & Chgs Subtotal	66,478,307	67,195,309	66,590,024	75,908,220	82,813,994	86,512,646
Intergovernmental Prof Servs	4,178,707	4,834,368	6,424,639	5,359,905	4,440,370	4,445,511
Interfund Transfers Out	5,879,892	7,501,105	7,640,149	8,510,843	5,366,516	4,667,002
Intergovt Svcs Subtotal	10,058,599	12,335,473	14,064,788	13,870,748	9,806,886	9,112,513
Land	10,629,797	7,115,825	3,060,522	5,727,849	4,380,000	1,000,000
Buildings And Structures	6,632	11,212	20,105	425,000	4,225,000	-
Other Improvements	5,257,491	5,777,674	8,622,944	8,701,370	7,120,000	10,860,000
Machinery And Equipment	1,528,039	2,406,222	1,326,331	3,843,165	6,473,911	5,757,679
Construction Of Fixed Assets	6,719,128	17,813,948	41,006,857	21,783,558	12,066,985	28,982,000
Capital Outlay Subtotal	24,141,087	33,124,881	54,036,759	40,480,942	34,265,896	46,599,679
G. O. Bonds	1,965,000	1,990,000	1,450,000	1,555,000	1,533,955	1,649,705
Revenue Bonds	3,755,000	2,175,000	1,930,000	2,197,500	2,101,250	1,920,000
Special Assessment Bonds	135,000	45,000	75,000	-	-	-
Other Notes	327,484	805,669	269,449	270,118	1,731,834	1,786,077
Intergovernmental Loans	240,000	421,000	397,520	431,005	496,717	538,723
Principal	3,422,190	2,884,962	939,275	949,517	-	1,799
Debt Svc Principal Subtotal	9,844,674	8,321,631	5,061,244	5,403,140	5,863,756	5,896,304
Interest On Interfund Debt	57,455	79,199	62,650	49,289	8,728	6,495
Interest/Long-Term Ext. Debt	3,453,331	4,264,898	4,697,229	5,082,536	5,008,775	5,208,895
Debt Issue Costs	620,658	11,927	153,777	153,083	58,248	-
Debt Registration Costs	3,662	4,842	3,872	1,275	1,575	1,575
Other Debt Service Costs	19	23,478	8,000	-	-	-
Debt Svc Interest Subtotal	4,135,125	4,384,344	4,925,528	5,286,183	5,077,326	5,216,965
TOTAL EXPENDITURES	198,839,277	214,793,556	237,550,536	241,097,954	238,836,332	256,972,329

REVENUES – SOURCES AND TRENDS

Revenue estimates in this section are based on the internal December 31, 2014 financial statement and may be subject to final accounting adjustments.

Revenue Forecast Overview

2014 ended with both Sales and Business & Occupation (B&O) tax slightly higher than 2013. Even with the uptick in 2014, tax collections across the economically sensitive revenues including Sales, B&O, and some Utility taxes are slowing. Tax revenue is forecasted to continue to improve at a slow rate in conjunction with the improving job market and consumer spending. Job creation leads to growth in personal income and increases spending for goods and services.

This forecast assumes a continued slow recovery in the housing market as well. Housing prices are trending up with an increase in the volume of transactions. A strengthening housing market will also help stimulate consumption and retail sales.

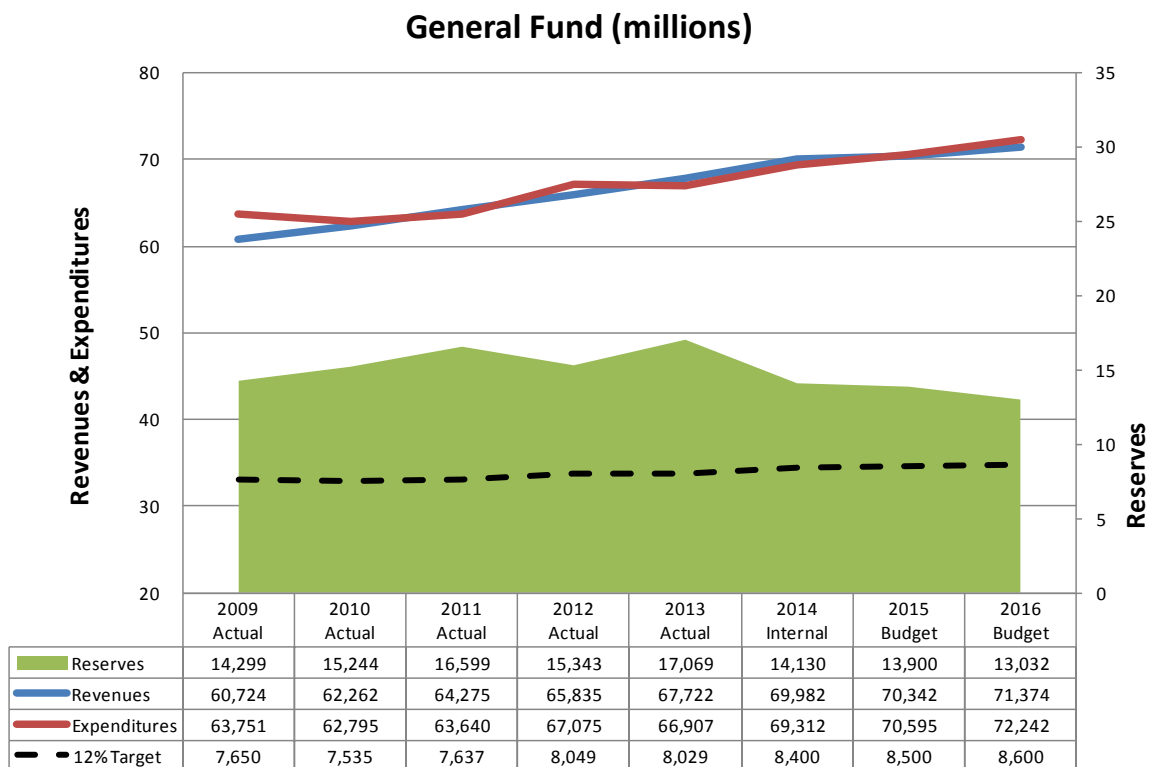
New construction assessed valuation increased \$5 million to \$88 million in 2014. The growth over last year is a positive sign that construction is improving, but is still well below the \$184 million in 2008. Development activity is expected to remain steady during the forecast period as existing building inventory is absorbed. Development activity is an important leading indicator for the City because it drives property values, sales, real estate excise, B&O, and utility tax revenue. Some tax receipts associated with construction projects typically lag development activity by up to one year.

General Fund Revenues

The General Fund forecast builds upon 2014 revenues and expenditures and calculates future resource and expenditure estimates based on recent and anticipated economic trends. While the forecast illustrates that the current divergence between revenues and expenses and the resulting decline in reserves is not sustainable, it is not considered to be an unsolvable problem. The City recognizes the undesirable balance between revenue and expense trends and will prepare appropriate responses in advance.

The General Fund Financial Forecast is a tool that provides:

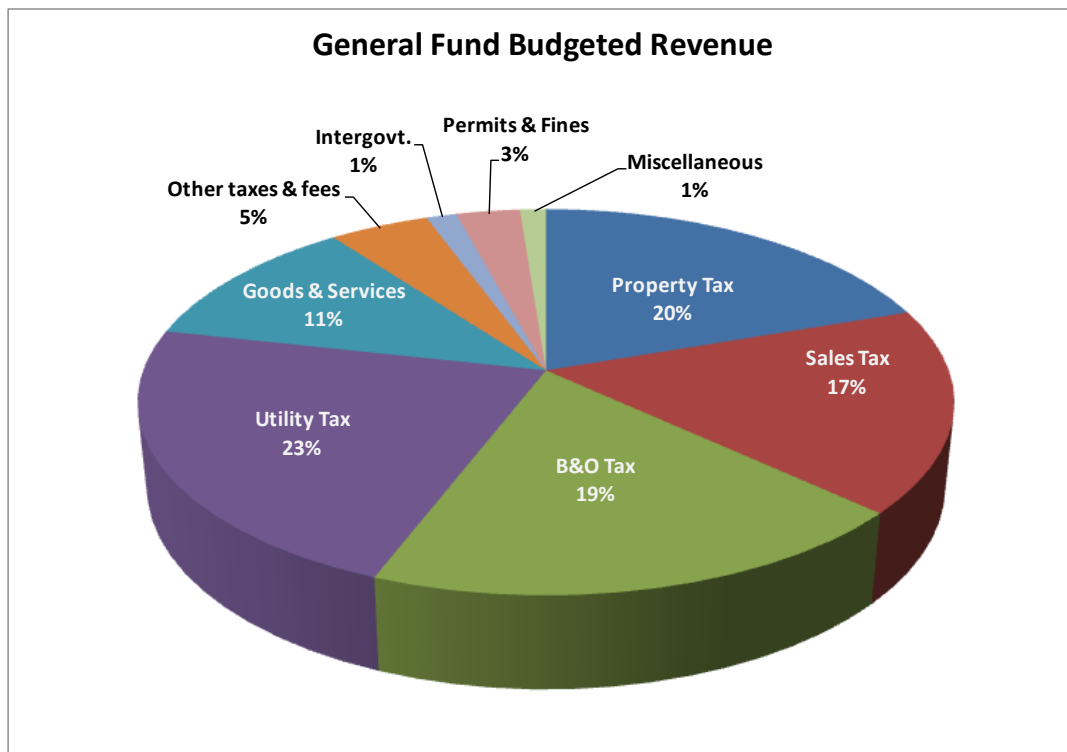
- Long-term financial effects of current policies, programs, and priorities
- Warning for potential problem areas so alternative strategies may be developed
- Assists in strategic decision-making and long-range planning efforts



The General fund is the primary operating fund of the City supporting the City Council and Mayor’s offices; Police, Fire and Municipal Court operations; the Planning Department, the Bellingham Public Library; Bellingham Parks and Recreation operations, all internal service departments in the City, and the Whatcom Museum. The General Fund also finances operations for funds that do not have adequate dedicated revenues, such as Police and Fire Pensions, Medic One, Cemetery and others.

More information on the [General Fund](#) expenditures and uses can be found in the Fund Budgets section.

General Fund Revenues (continued)



Property Tax

In 2015, the City of Bellingham will receive approximately \$2.69 per \$1,000 of assessed valuation from property owners within the City limits. In 2015, this should generate \$24 million and includes a voter approved \$3 million Low Income Housing Levy that is in place for seven-years. There are four components of the City’s Levy: General Fund \$14.2 million, voted Park Greenways III \$4.7 million, voted Housing Levy \$3 million, and Fire Pension \$2 million. The Property Tax Levy provides roughly 20% of the total General Fund revenue.

The following table shows the historical collection of property tax received by the city’s General Fund. The amount above the 1% allowed by state law is due to new construction, revaluation of property, banked capacity, and/or annexations.

	Actual			Internal	Budget	Budget
	2011	2012	2013	2014	2015	2016
Property Tax	12,738,137	13,225,882	13,487,949	13,784,669	13,876,709	14,077,208
Percent Change	3.17%	3.83%	1.98%	2.20%	0.67%	1.44%

The City of Bellingham’s levy is only one component of the total property tax that that is assessed to property owners. Other levies include State Schools, Whatcom County, Flood Control, Conservation Futures, and the Port of Bellingham. A list of all the [property tax levy components](#) and their distribution is provided in the City and Local Economy Section.

Revenues

General Fund Revenues (continued)

Sales Tax

Bellingham's General Fund relies heavily on sales tax revenue, which is subject to larger economic swings than most other sources of government revenues. Recently, retail sales have benefited from our proximity to Canada and the strong Canadian dollar, but the city's sales tax revenue has slowed, with growth of 1.2% over last year. General Merchandise is the largest single category contributing \$3.5 million or 18% of the total sales tax revenue. Overall most market segments declined in 2014, except for Motor Vehicles & Parts, Eating & Drinking Establishments, and Building Materials. More information on tax revenue by [business category](#) detail is provided in the City and Local Economy Section.

Next year's budget forecast of \$12 million in General Fund sales tax revenue is 17% of the total General Fund revenues. The forecast assumes a continued slow recovery in retail and auto sales as well as limited new construction. Growth in the out years is projected at 2% per year; a rate commensurate with population growth, price inflation and limited new construction.

The sales tax received by the City has historically been divided between the Street Fund and the General Fund. In 2014, the Sales tax percentage retained in the General Fund was increased from 57.5% to approximately 61%, in part to fund the PDA. In 2015, the allocation is decreased slightly to 60%, resulting in the lower revenue budgeted in 2015.

	Actual			Internal	Budget	Budget
	2011	2012	2013	2014	2015	2016
Sales Tax	10,517,657	10,740,289	11,446,914	12,253,273	12,025,000	12,265,500
Percent Change	8.26%	2.12%	6.58%	7.04%	-1.86%	2.00%

A graph of [sales tax historical](#) data is provided in the City and Local Economy Section. That graph gives a better picture of the tax trend than the table above, since the portion of the total tax allocated to the General Fund may change from year-to-year.

The majority of the 8.7% sales tax collected is distributed to other jurisdictions as illustrated in the [sales tax distribution table and chart](#).

Business & Occupation (B&O) Tax

2014 B&O tax revenue showed minimal positive growth. The budgeted increase in 2015 is due to a change in tax treatment of medical health providers resulting from [Ordinance 2014-06-031](#).

The City imposes and collects a Business and Occupation tax on business activity within its jurisdiction. The General Merchandise and Medical Services categories are the largest segments. A ten-year graph of [B&O Tax historical data](#) is provided in the City and Local Economy Section.

	Actual			Internal	Budget	Budget
	2011	2012	2013	2014	2015	2016
B&O Tax	11,096,936	11,595,898	12,098,548	12,158,002	13,400,000	13,668,000
Percent Change	7.06%	4.50%	4.33%	0.49%	10.22%	2.00%

General Fund Revenue (continued)

Utility Tax

The Utility Tax budget for 2015 is \$15.9 million, which is 23% of the General Fund revenue. State law enables cities to levy utility tax up to a 6% on natural gas, telephone, cable television, and electricity providers. These utilities generate approximately \$9.1 million or 57% of the total utility tax revenue. Anticipated utility tax on telephones is down as people switch to cell phones and eliminate landlines. Warmer winter weather (2013-14), and lower natural gas rates lowered gas and electricity usage.

A tax is also permitted on water, wastewater, storm & surface utilities, which are operated by the City of Bellingham. For City operated utilities, the underlying utility revenue was estimated by projecting usage, new hook ups, and approved utility rate increases.

	Actual			Internal	Budget	Budget
	2011	2012	2013	2014	2015	2016
City Tax Water	2,885,334	3,285,502	3,637,577	3,770,037	3,750,000	3,825,000
City Tax Sewer	1,858,813	1,994,886	2,101,633	2,274,937	2,250,000	2,295,000
City Tax Storm	528,816	574,560	698,939	765,960	760,000	775,200
Electricity Tax	3,609,210	3,616,079	3,667,719	3,566,483	3,826,000	3,902,520
Natural Gas Tax	1,352,736	1,189,563	1,093,687	1,335,571	1,800,000	1,836,000
Cable Tax	1,173,408	1,213,948	1,295,964	1,278,523	1,300,000	1,326,000
Telephone Tax	2,395,868	2,270,417	2,211,872	2,189,898	2,200,000	2,244,000
Total Utility Tax	13,804,185	14,144,955	14,707,391	15,181,409	15,886,000	16,203,720
Percent Change	8.48%	2.47%	3.98%	3.22%	4.64%	2.00%

Revenues

General Fund Revenues (continued)

Charges for Goods & Services

The Charges for Goods & Services budget for 2015 is \$8 million. A majority of this revenue is generated from interfund charges to reimburse the General Fund for organization wide services it provides such as administration, finance, legal, and human resources. The 2015 amounts charged to non-General Fund departments and funds are based on the actual costs incurred in 2013 for these services.

	Actual			Internal	Budget	Budget
	2011	2012	2013	2014	2015	2016
Goods & Services	6,427,720	6,972,385	7,600,191	8,527,188	7,980,609	8,079,565
Percent Change	0.78%	8.47%	9.00%	12.20%	-6.41%	1.24%

The other component of Charges for Goods & Services are fees that are charged to users of various City services including probation fees, recreation registration fees, library, and special police services. Each of these revenue streams has an operational manager assigned to the account who is responsible for estimating the 2015 revenue based on historical growth trends.

About \$700k of the increase from 2013 to 2014 is the result of a State-required change in coding of money received in the General Fund from the Parking Service Fund which moved it to this category from Other Financing, below.

Other Revenues

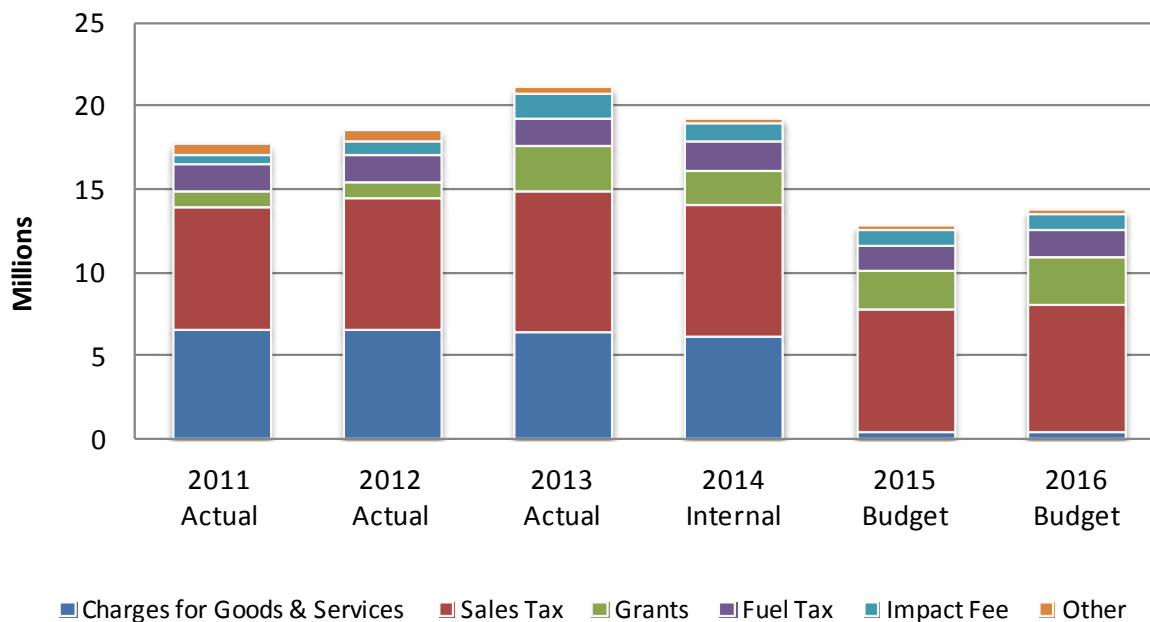
The Other Revenues budget for 2015 is \$4 million. The major components in Other Revenues include fines, grants, interest, and permits. The decreased License Revenue in 2012 is due to removing the city's BTV channel 10 from the General Fund and creating a new Public, Education, and Government Access "PEG Fund".

For future years, one-time items, for state and federal grants are removed and on-going revenue streams were inflated by a 3% average growth rate. This results in a decrease in intergovernmental revenue in the out years, which will likely improve as future grants are secured.

	Actual			Internal	Budget	Budget
	2011	2012	2013	2014	2015	2016
Licenses and Per	1,035,777	761,385	801,609	722,435	818,571	818,571
Intergovernment	2,525,201	2,409,724	1,193,343	1,903,374	994,992	800,158
Fines	1,301,492	1,172,061	1,159,923	1,038,789	1,257,433	1,295,156
Miscellaneous	849,192	830,969	813,496	823,096	699,008	699,008
Other Financing	1,094,234	1,090,526	1,272,053	290,000	150,000	150,000
Total Other Reve	6,805,896	6,264,665	5,240,424	4,777,694	3,920,004	3,762,893
Percent Change	-12.82%	-7.95%	-16.35%	-8.83%	-17.95%	-4.01%

Street Fund Revenues

The [Street Fund](#) is the [special revenue fund](#) designated for maintenance of City streets. Revenue is primarily from state sales tax, fuel tax and grants. The fund is managed by the [Public Works Department](#).



Charges for Goods & Services

This primarily represented the charges to other funds to reimburse the Street Fund for the Engineering and Administrative Services it provided. Beginning in 2015, a new internal service fund was established to replace the portion of the Street fund that accounted for engineering and administration in the Public Works Department. This new fund now receives the revenue for interfund payments for administrative and engineering services.

Sales Tax

The Street Fund’s portion of the Sales Tax budgeted for 2015 is \$7.5 million.

A graph of [sales tax historical data](#) is located in the City and Local Economy section of this document. That graph gives a better picture of the tax trend than the table above, since the portion of the total tax allocated to the Street Fund may change from year-to-year.

Grants

Only grants that have been confirmed are included in the budget. This number should continue to grow for budget years as grants are awarded.

Street Fund Revenues (continued)

Fuel Tax

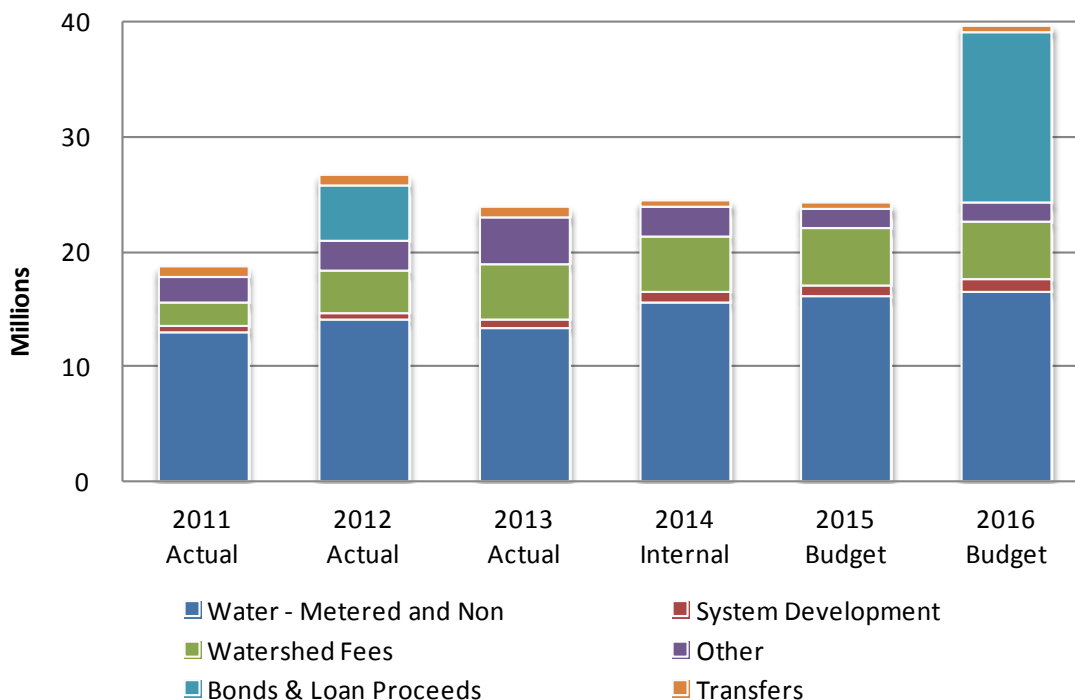
This amount represents the City’s portion of the overall tax the State collects on fuel. The budget estimates were provided using guidance from the Municipal Research and Services Center of Washington (MRSC).

Impact Fees

Transportation Impact Fees (TIFs) are collected from development as their contribution for the cost of new transportation infrastructure that is deemed necessary and reasonably related to the impact of the development within the City limits of Bellingham.

Water Fund Revenues

The [Water Fund](#) is the [enterprise fund](#) that supports supplying safe water to customers of the City’s water system. The main source of revenue is the sale of water to the general public. In addition, System Development Charges, Lake Whatcom Watershed Acquisition fees, Goods & Services charges, bonds, and transfers are all sources of revenue in the water fund. The [Public Works Department](#) manages the fund. (Revenues for the Watershed program, divided into a subfund of the Water Fund beginning in 2015, are aggregated in with the main Water Fund this section.)



Water Fund Revenues (continued)**Water Charges**

Water charges for accounts that receive City water. The state now requires that all new accounts be metered and the city must replace all of the unmetered accounts with meters by 2017. Metered and unmetered water revenue is now shown together on this chart.

System Development Charges

Revenue received is for new hookups to the water system and is used to pay for water system capital projects.

Watershed Fees

The watershed acquisition fee was raised in April 2012 to \$14 per bill. This fee is used to acquire land and for capital projects within the Lake Whatcom Watershed. The fee increases each January by the change in the Consumer Price Index.

Other

This represents all the other charges, fees, and penalties received by the water fund in the category of goods and services. Also included are miscellaneous revenues such as interest and sale of surplus and scrap.

Bonds and Interfund Loan Proceeds

The current capital plan anticipates utilizing both loans and bonds to fund Water capital facility plan projects over the next several years.

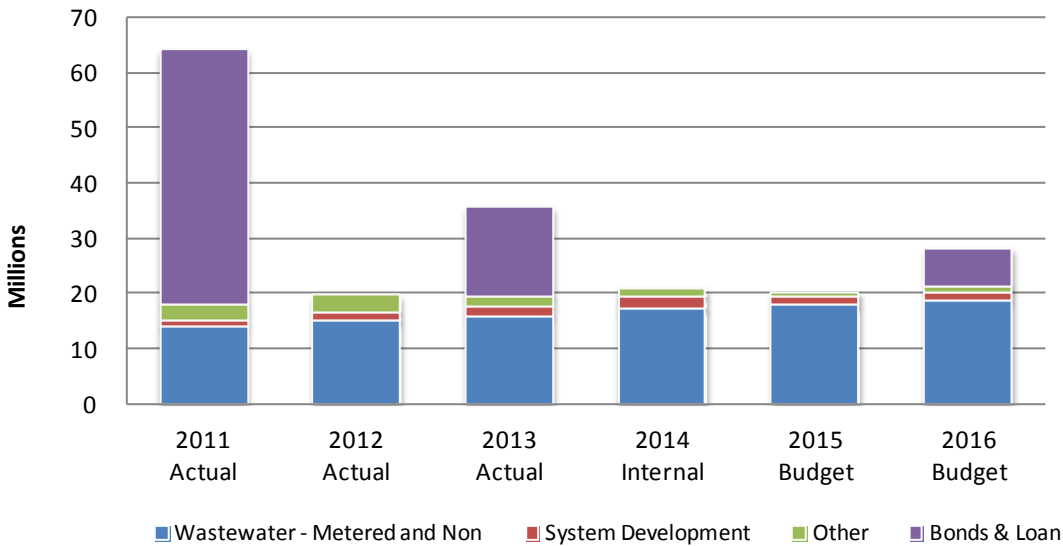
Transfers

Money received from the General Fund to pay for the costs associated with providing fire hydrants and fire protection related to water infrastructure.

Revenues

Wastewater Fund Revenues

The [Wastewater Fund](#) is the [enterprise fund](#) that provides for conveying and treating wastewater in the City's treatment system. The fund is managed by the [Public Works Department](#).



Wastewater Charges

Wastewater charges for sewer accounts.

System Development Charges

Revenue received for new hookups to the wastewater system and is used to pay for wastewater system capital projects.

Other

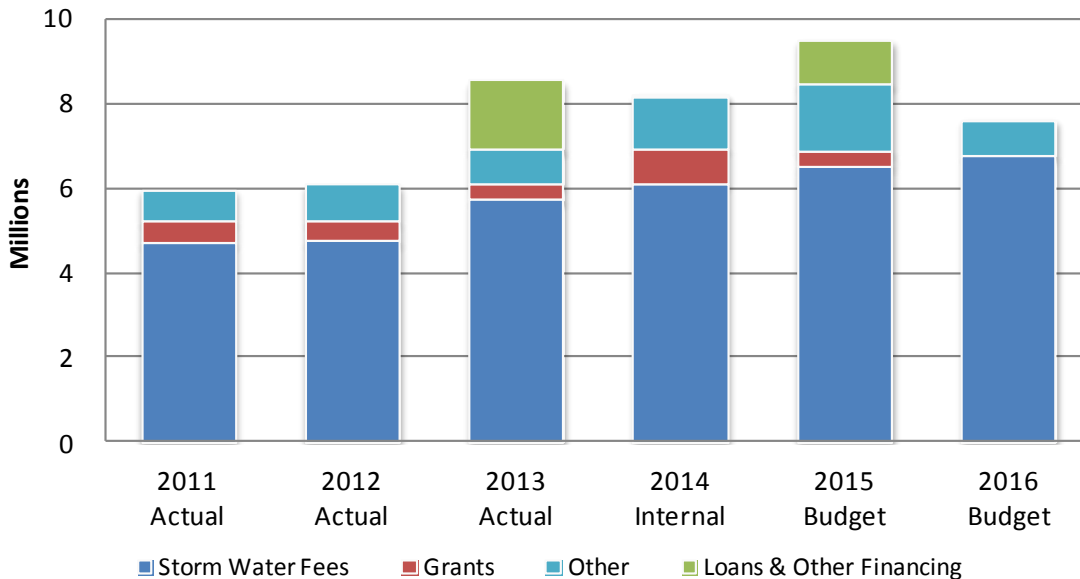
This represents all the other charges, fees, and penalties received by the wastewater fund. Also included are miscellaneous revenues such as interest and sale of surplus and scrap.

Bonds and Loan Proceeds

To fund the Waste Water Expansion Project, \$46 million of bonds were issued in 2011 and \$16 million of bonds were issued in 2013. The expansion and infrastructure upgrade was completed in the fall of 2014.

Storm and Surface Water Fund Revenues

The [Storm and Surface Water Fund](#) is an [enterprise fund](#) for improvement of existing and construction of new storm water facilities. The primary source of revenue is a service charge for impervious surface runoff for all parcels within the city limits. The fund is managed by the [Public Works Department](#).



Storm Water Fees

Monthly fees based on the amount of impervious (hard surface area that prevents or slows entry of water into the soil) surface on each parcel of land.

Grants

Federal and State Grants used to improve the collection and treatment of storm and surface water.

Other Goods & Services

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

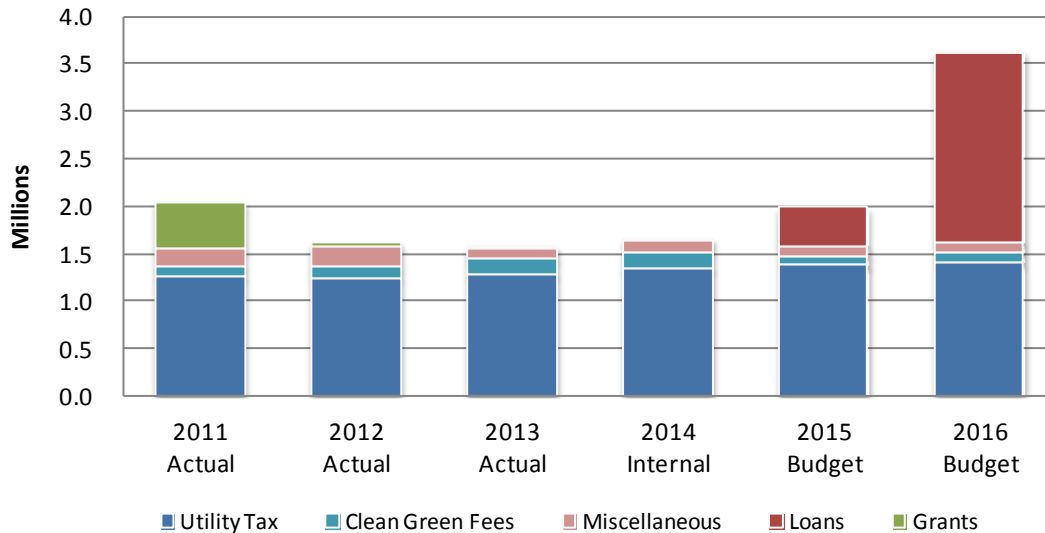
Loans and Other Financing

This includes a Department of Ecology loan to improve the water quality of Squalicum Creek.

Revenues

Solid Waste Fund Revenues

The [Solid Waste Fund](#) is the [enterprise fund](#) that provides for waste collection, transfer, and disposal. A private contractor handles garbage collection and billing. The primary source of revenue is the utility tax. The fund is managed by the [Public Works Department](#).



Utility Tax

City tax on fees for the collection, transfer, and disposal of garbage; fees charged by Sanitary Service Company

Clean Green Fees

This represents the fees collected for using the Clean Green facility.

Miscellaneous

Revenue from all other sources including interest, scrap sales, and fees.

Loans

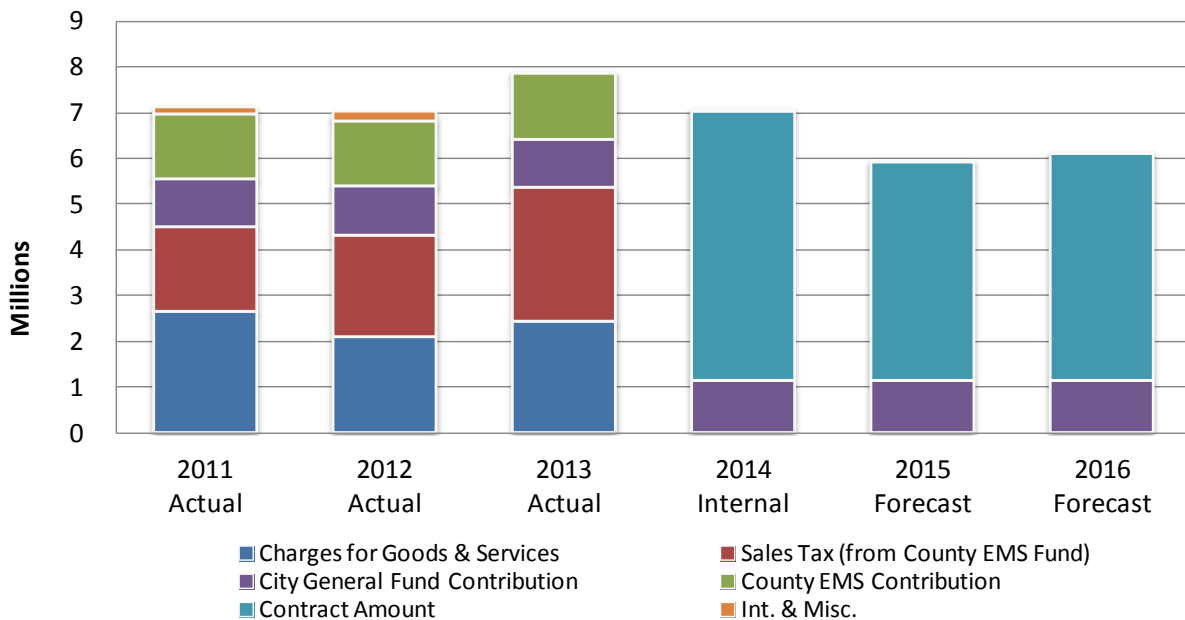
Intergovernmental loans in 2015 and 2016 fund Cornwall Beach remediation.

Grants

Revenue received from the Department of Ecology for specific projects pertaining to environmental cleanup.

Medic One Fund Revenues

The [Medic One Fund](#) is an [enterprise fund](#) that accounts for countywide ambulance service provided pursuant to an interlocal agreement between the City and Whatcom County. Beginning in 2014, Whatcom County assumed oversight responsibility for the countywide Medic One System. The fund is managed by the [Fire Department](#).



Charges for Goods & Services

This represents the fees collected by Medic One for ambulance services provided. It continues to go down as the reimbursement rates for Medicare & Medicaid are reduced.

Sales Tax

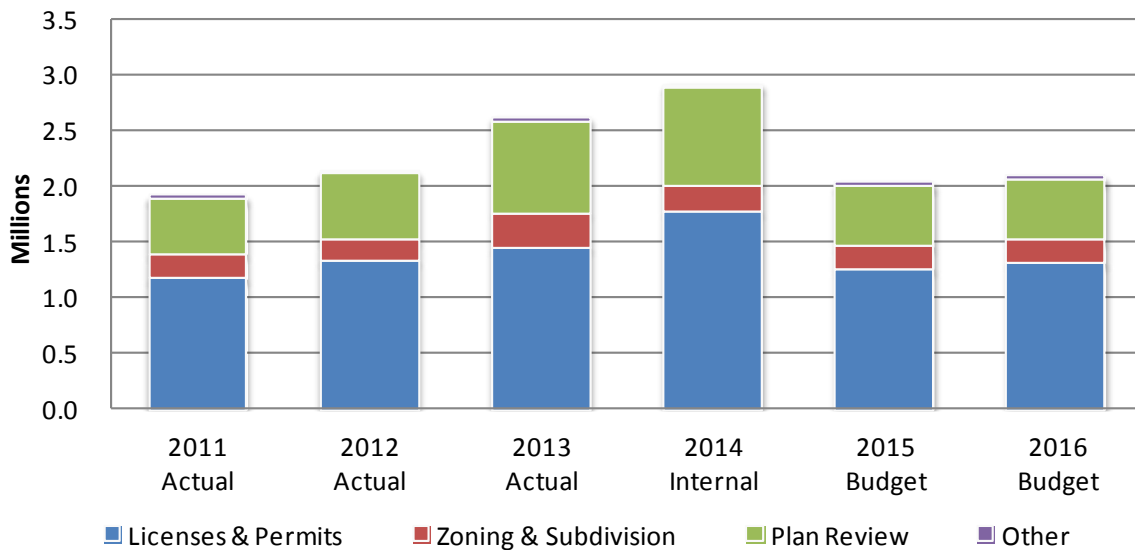
This category represented the EMS sales tax of 1/10th of 1% that took effect in 2006, to help pay for Countywide Medic services. Of this amount, 66% is submitted to the County’s EMS Fund and 33% is dedicated to criminal justice and utilized by each city.

County EMS and City General Fund Contributions

Both the City and County contributed to Medic One. Beginning in 2014, the County has assumed management oversight of the countywide Medic One System. The County’s EMS fund is now contracting with the city to provide Medic One ambulance service, and the associated revenue is reflected in the new Contracted EMS Revenue category.

Development Services Fund Revenues

The [Development Services Fund](#) is the [enterprise fund](#) that funds the Permit Center, which ensures compliance with a variety of state and local construction codes. Revenue primarily comes from permit, plan review, inspections, and other development related fees. The fund is managed by the [Planning and Community Development](#) department.



Licenses & Permits

This revenue is for permits issued for new construction and remodeling and includes such items as building, plumbing, electrical, and fire permits. Slow growth is anticipated in 2015-16. Industry trend can be volatile, so revenues are budgeted conservatively.

Zoning & Subdivision

These are service fees paid for zoning and land use determinations. These revenues are a leading indicator for future construction activity and are monitored closely.

Plan Review Revenue

This revenue is for reviewing plans prior to issuing permits.

Other

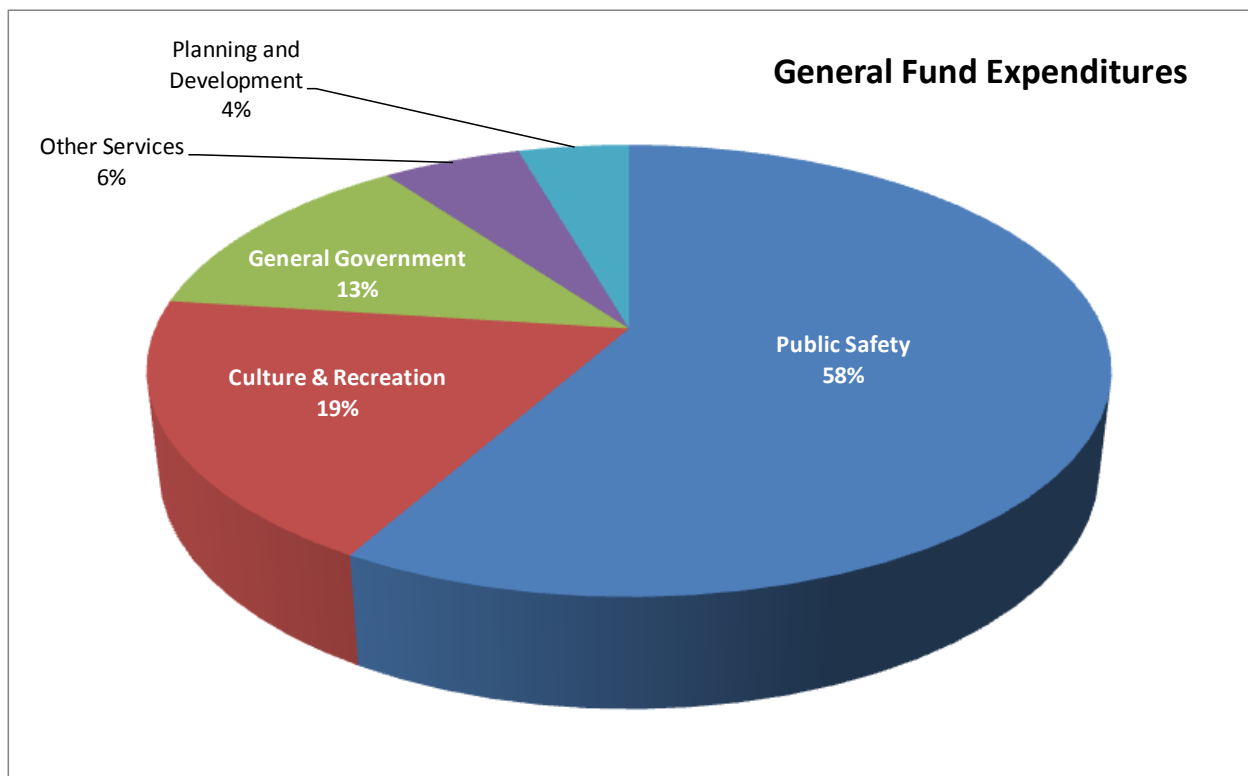
The other revenue, primarily interest income and protective inspection fees, amounts to about \$35,000 – not enough to show up on the graph at this scale.

Fund Budget Summaries

This section provides budget information categorized by fund. It begins with General Fund revenue information, General Fund expenditure information, and is followed by a Revenues and Expenditures Report for all Funds.

Programs Supported by the General Fund

- Public Safety: Police, Fire, contribution to Medic One, and Municipal Court.
- Culture and Recreation: operation of Parks and Recreation programs, the Bellingham Public Library, and the Whatcom Museum.
- General Government includes Legislative, Executive, Legal, and the portions of Finance, Information Technology and Human Resources services that are General funded.
- Other Services includes Non-Departmental Expenditures such as elections, and fund transfers for capital maintenance, technology replacement reserves, and some debt service funding.
- The Planning and Development category includes the Planning and Community Development Department and the Hearing Examiner’s Office.



Fund Budgets

General Fund Revenues and Sources

Further detail regarding General Fund revenues is provided in the [Revenues](#) section of this document.

The General Fund Revenue displayed (below) on the Non-Departmental row is derived mainly from Sales Tax, Utility Tax, B&O Tax, and Property Tax. **Non-Departmental Revenues** fund general governmental programs and are shared between departments. Departments listed also may generate revenues specific to their programs.

2016-16 Biennial Budget General Fund Revenues by Department and Type	Taxes	Licenses & Permits	Intergovern- mental	Goods & Services Charges	Fines	Misc Revenues	Other Financing Sources	Revenue Total (No Reserves)
Fire	-	-	95,884	2,075,405	-	125,220	-	2,296,509
Police	570,000	76,000	286,554	1,177,832	20,909	-	-	2,131,295
Judicial Services	-	-	90,000	1,212,925	2,227,976	50,000	-	3,580,901
Parks & Recreation	72,900	-	-	2,166,373	-	818,134	-	3,057,407
Library	-	-	-	356,899	233,450	90,000	-	680,349
Museum	-	-	11,000	-	-	-	300,000	311,000
Planning & Com Devel	-	3,142	30,000	34,500	-	5,160	-	72,802
Hearing Examiner	-	-	-	58,058	-	-	-	58,058
Human Resources	-	-	-	1,254,199	-	-	-	1,254,199
Finance	-	-	-	3,408,573	-	-	-	3,408,573
ITSD	-	-	-	1,320,872	-	-	-	1,320,872
Legal	-	-	38,846	810,334	70,254	-	-	919,434
Office Of The Mayor	-	-	-	1,122,650	-	-	-	1,122,650
City Council	-	-	-	573,986	-	-	-	573,986
Non-Departmental	117,330,336	1,558,000	1,242,866	487,568	-	309,502	-	120,928,272
Total	117,973,236	1,637,142	1,795,150	16,060,174	2,552,589	1,398,016	300,000	141,716,307

General Fund Expenditures

General Fund expenditures for each department are shown in the table below. Other funds also support some departments' programs. The departmental budget section provides additional information on each department, including all funding sources.

2016-16 Biennial Budget									
General Fund									
Expenditures by Department and Type	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services	Capital Outlay	Debt Svc Principal	Debt Svc Interest	Expenditure Total (No Reserves)
Fire	20,780,245	6,189,810	592,812	3,971,539	657,928	-	1,799	14,789	32,208,922
Police	25,864,739	10,204,036	1,258,396	6,173,224	3,190,290	68,318	-	-	46,759,003
Municipal Court	1,799,624	815,769	98,900	793,713	654,000	-	-	-	4,162,006
Parks & Recreation	6,998,039	3,014,749	966,416	4,279,184	-	-	-	-	15,258,388
Library	4,064,195	1,717,651	958,337	1,900,326	13,000	-	-	-	8,653,509
Museum	1,403,341	612,891	42,513	956,867	-	-	-	-	3,015,612
Planning & Com Devel	2,719,618	1,119,298	24,489	2,048,534	-	-	-	-	5,911,939
Hearing Examiner	300,926	112,261	3,138	28,137	-	-	-	-	444,462
Human Resources	1,228,541	542,906	53,344	489,815	9,800	-	-	-	2,324,406
Finance	2,478,244	1,140,463	85,817	446,349	249,284	-	-	-	4,400,157
ITSD	2,806,471	1,109,785	49,352	1,537,948	2,360	-	-	-	5,505,916
Legal	1,961,986	754,943	40,439	744,902	-	-	-	-	3,502,270
Office Of The Mayor	969,529	366,489	24,875	337,113	-	-	-	-	1,698,006
City Council	622,458	280,398	17,029	122,289	-	-	-	-	1,042,174
Non-Departmental	-	-	-	2,354,500	5,596,245	-	-	-	7,950,745
Total	73,997,956	27,981,449	4,215,857	26,184,440	10,372,907	68,318	1,799	14,789	142,837,515

Fund Budgets

General Fund Expenditures by Sub Type –All Programs

General Fund Expenditures by Sub-Type, Citywide	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	2016 Budget
Salaries & Wages	32,018,127	31,844,003	32,855,013	34,412,069	34,466,439	35,442,461	36,173,305
Overtime & Hazard Duty	901,557	766,070	1,053,893	1,142,152	1,142,152	1,180,348	1,201,842
Salaries & Wages Subtotal	32,919,684	32,610,073	33,908,906	35,554,221	35,608,591	36,622,809	37,375,147
Personnel Benefits	10,813,635	12,377,680	13,501,875	14,094,751	14,128,868	13,632,462	14,348,987
Pension & Disability Pay	1,100,000	631,772	2,750	-	-	-	-
Personnel Benefits Subtotal	11,913,635	13,009,452	13,504,625	14,094,751	14,128,868	13,632,462	14,348,987
Office & Oper. Supplies	1,157,322	1,084,204	1,265,051	1,309,755	1,391,356	1,270,993	1,309,468
Fuel Consumed	335,237	359,163	352,588	318,451	318,451	323,863	333,583
Items Purchased For Resale	4,101	6,106	4,026	5,871	5,871	5,871	6,047
Small Tools & Minor Equip	441,873	564,245	535,739	585,957	945,209	459,920	472,476
Warehouse Supplies	18,366	7,061	9,485	18,629	18,629	16,569	17,067
Supplies Subtotal	1,956,899	2,020,779	2,166,889	2,238,663	2,679,516	2,077,216	2,138,641
Professional Services	2,846,708	3,018,169	2,545,220	3,079,833	3,231,008	3,194,008	3,154,078
Communication	185,860	102,158	123,563	86,774	86,851	91,160	93,895
Travel	81,915	74,424	97,726	150,999	150,999	136,425	141,905
Taxes & Operating Assessments	22,463	20,225	19,852	14,560	14,560	14,560	14,997
Operating Rentals & Leases	368,701	392,309	403,356	441,199	444,406	449,031	461,835
Insurance	-	1,110	787	583	583	583	583
Utility Service	869,541	751,233	760,590	876,862	876,862	639,278	658,593
Repairs & Maintenance	611,875	510,707	606,430	684,733	689,153	686,531	684,333
Miscellaneous	477,050	389,707	495,594	371,502	475,639	388,288	399,840
Interfund Professional Services	312,922	307,373	261,646	441,216	419,937	462,180	555,103
Interfund Communication	1,166,402	1,224,620	1,312,617	1,411,372	1,462,755	1,626,255	1,664,413
Interfund Op Rentals & Leases	1,997,064	2,370,370	2,451,263	2,607,041	2,807,041	3,436,869	3,436,869
Interfund Insurance	675,372	736,666	732,763	765,338	765,338	748,312	748,312
Interfund Repairs & Maint	809,534	1,139,163	1,111,011	1,198,072	1,198,072	1,148,102	1,148,102
Other Svcs & Chgs Subtotal	10,425,407	11,038,234	10,922,418	12,130,084	12,623,204	13,021,582	13,162,858
Intergovernmental Prof Servs	2,754,514	2,729,098	2,900,227	2,923,310	2,923,310	2,317,575	2,327,716
Interfund Transfers Out	3,269,135	5,410,636	3,071,999	4,327,489	4,142,309	2,650,444	2,650,444
Interfund Loan Repayment	-	-	-	-	210,815	213,364	213,364
Intergovt Svcs Subtotal	6,023,649	8,139,734	5,972,226	7,250,799	7,276,434	5,181,383	5,191,524
Land	-	8,369	-	-	-	-	-
Machinery and Equipment	162,364	22,211	40,308	-	1,030,000	51,659	16,659
Construction of Fixed Assets	-	-	180,000	-	-	-	-
Capital Outlay Subtotal	162,364	30,580	220,308	-	1,030,000	51,659	16,659
Principal	190,168	202,670	208,213	210,815	-	-	1,799
Debt Svc Principal Subtotal	190,168	202,670	208,213	210,815	-	-	1,799
Interest on Interfund Debt	48,356	23,403	14,651	11,514	11,514	8,294	6,495
Debt Svc Interest Subtotal	48,356	23,403	14,651	11,514	11,514	8,294	6,495
TOTAL EXPENDITURES	63,640,162	67,074,925	66,918,236	71,490,847	73,358,127	70,595,405	72,242,110

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 2015-16 biennial budget, 2014 adopted and revised budgets, and 2013, 2012 and 2011 actual amounts. Differences between the 2013 ending balance and the 2014 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.

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

General Fund (001) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	15,963,555	16,582,657	16,200,070	14,879,989	17,069,127	14,153,483	13,900,488
Revenues:							
Taxes	51,041,774	52,598,366	54,881,640	57,189,497	57,189,497	58,441,797	59,531,439
Licenses and Permits	1,035,777	761,385	801,609	691,571	691,571	818,571	818,571
Intergovernmental Rev	2,525,201	2,409,724	1,193,343	858,939	1,794,070	994,992	800,158
Goods and Services Charges	6,427,720	6,972,385	7,600,191	7,663,267	8,457,609	7,980,609	8,079,565
Fines	1,301,492	1,172,061	1,159,923	1,323,483	1,323,483	1,257,433	1,295,156
Miscellaneous	849,192	830,969	813,496	672,805	672,805	699,008	699,008
Other Financing Sources	1,094,234	1,090,526	1,272,053	1,084,342	290,000	150,000	150,000
Subtotal of Revenues	64,275,390	65,835,416	67,722,255	69,483,904	70,419,035	70,342,410	71,373,897
Fund Total Sources	80,238,945	82,418,073	83,922,325	84,363,893	87,488,162	84,495,893	85,274,385
Expenditures:							
Salaries and Benefits	44,833,319	45,619,525	47,413,531	49,648,972	49,737,459	50,255,271	51,724,134
Supplies	1,938,533	2,013,718	2,157,404	2,220,034	2,660,887	2,060,647	2,121,574
Interfund Supplies	18,366	7,061	9,485	18,629	18,629	16,569	17,067
Services	5,459,534	5,260,042	5,057,618	5,711,725	5,974,741	5,604,364	5,614,559
Interfund Services	4,961,294	5,778,192	5,864,800	6,418,359	6,648,463	7,417,218	7,548,299
Intergovernmental Exp	6,028,228	8,139,734	5,972,226	7,250,799	7,276,434	5,181,383	5,191,524
Capital	162,364	30,580	220,308	-	1,030,000	51,659	16,659
Principal and Interest	238,524	226,073	222,864	222,329	11,514	8,294	8,294
Subtotal of Expenditures	63,640,162	67,074,925	66,918,236	71,490,847	73,358,127	70,595,405	72,242,110
Ending Reserves	16,598,783	15,343,148	17,004,089	12,873,046	14,130,035	13,900,488	13,032,275
Fund Total Uses	80,238,945	82,418,073	83,922,325	84,363,893	87,488,162	84,495,893	85,274,385

Fund Budgets

Street Fund: A [special revenue fund](#) designated for maintenance of all City Streets. The fund is managed by the [Public Works Department](#). Starting in 2015, administration, engineering and technical services allocated across all the funds in the department are moved from the Street Fund into a new internal service fund, the [Public Works Admin & Engineering Fund](#).

Street Fund (111) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	10,221,615	10,126,753	10,713,344	1,926,844	11,180,934	2,641,413	2,276,039
Revenues:							
Taxes	7,319,316	7,887,244	8,449,233	7,335,000	7,335,000	7,475,000	7,624,500
Licenses and Permits	40,905	42,086	55,917	54,000	54,000	61,000	61,000
Intergovernmental Rev	2,647,098	2,532,281	4,959,214	4,618,500	18,728,128	3,800,000	4,517,000
Goods and Services Charges	7,119,170	7,484,896	7,837,045	8,007,395	8,855,470	1,234,155	1,268,180
Miscellaneous	223,164	187,847	256,005	455,745	267,680	239,680	239,680
Other Financing Sources	338,277	350,000	-	-	-	-	-
Subtotal of Revenues	17,687,930	18,484,354	21,557,414	20,470,640	35,240,278	12,809,835	13,710,360
Fund Total Sources	27,909,545	28,611,107	32,270,758	22,397,484	46,421,212	15,451,248	15,986,399
Expenditures:							
Salaries and Benefits	6,934,695	7,197,027	7,176,352	7,075,092	7,086,522	1,963,236	2,023,672
Supplies	761,633	634,022	567,978	567,877	615,981	504,791	519,937
Interfund Supplies	88,422	85,979	65,100	93,055	93,055	88,625	91,285
Services	2,924,471	3,357,462	3,065,294	3,116,862	8,934,807	2,646,644	2,697,695
Interfund Services	3,498,156	3,570,609	3,596,033	3,138,958	3,303,476	2,865,640	2,882,496
Intergovernmental Exp	252,106	338,497	1,409,117	1,439,006	1,273,337	291,273	294,892
Capital	3,189,669	2,701,366	5,168,100	5,338,370	21,323,038	4,815,000	5,467,000
Subtotal of Expenditures	17,649,152	17,884,962	21,047,974	20,769,220	42,630,216	13,175,209	13,976,977
Ending Reserves	10,260,393	10,726,145	11,222,784	1,628,264	3,790,996	2,276,039	2,009,422
Fund Total Uses	27,909,545	28,611,107	32,270,758	22,397,484	46,421,212	15,451,248	15,986,399

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	64,371	8,917	17,355	22,947	23,428	31,119	38,591
Revenues:							
Intergovernmental Rev	8,427	8,285	8,410	7,750	7,750	7,750	7,750
Miscellaneous	469	153	177	447	447	310	310
Subtotal of Revenues	8,896	8,438	8,587	8,197	8,197	8,060	8,060
Fund Total Sources	73,267	17,355	25,942	31,144	31,625	39,179	46,651
Expenditures:							
Interfund Services	-	-	2,514	506	506	588	587
Capital	64,350	-	-	-	-	-	-
Subtotal of Expenditures	64,350	-	2,514	506	506	588	587
Ending Reserves	8,917	17,355	23,428	30,638	31,119	38,591	46,064
Fund Total Uses	73,267	17,355	25,942	31,144	31,625	39,179	46,651

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	297,413	296,457	299,945	82,985	199,208	114,053	115,393
Revenues:							
Miscellaneous	2,903	3,489	1,777	2,772	2,772	2,081	2,081
Subtotal of Revenues	2,903	3,489	1,777	2,772	2,772	2,081	2,081
Fund Total Sources	300,316	299,946	301,722	85,757	201,980	116,134	117,474
Expenditures:							
Interfund Services	-	-	2,514	506	506	741	687
Capital	3,860	-	100,000	-	115,000	-	-
Subtotal of Expenditures	3,860	-	102,514	506	115,506	741	687
Ending Reserves	296,456	299,946	199,208	85,251	86,474	115,393	116,787
Fund Total Uses	300,316	299,946	301,722	85,757	201,980	116,134	117,474

Federal Building Fund: A Special Revenue Fund to account for grant revenues and the capital improvements to the Federal Building that these grants fund. Managed by Public Works and Finance.

Federal Building Fund (125)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	581,642	531,424	480,467	433,085	432,531	385,132	122,321
Revenues:							
Intergovernmental Rev	-	-	-	-	-	991,900	-
Miscellaneous	5,577	5,661	3,973	4,510	4,510	3,828	3,828
Other Financing Sources	-	-	-	1,888,045	1,888,045	1,002,000	80,267
Subtotal of Revenues	5,577	5,661	3,973	1,892,555	1,892,555	1,997,728	84,095
Fund Total Sources	587,219	537,085	484,440	2,325,640	2,325,086	2,382,860	206,416
Expenditures:							
Supplies	-	-	-	-	-	4,550	4,687
Services	24,204	-	-	1,888,045	1,888,045	2,204,000	71,070
Interfund Services	31,591	56,619	51,909	51,909	51,909	51,989	51,961
Subtotal of Expenditures	55,795	56,619	51,909	1,939,954	1,939,954	2,260,539	127,718
Ending Reserves	531,424	480,466	432,531	385,686	385,132	122,321	78,698
Fund Total Uses	587,219	537,085	484,440	2,325,640	2,325,086	2,382,860	206,416

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	57,670	51,649	44,912	6,000	63,739	6,000	5,250
Revenues:							
Intergovernmental Rev	510	-	999	-	-	-	-
Miscellaneous	71,220	48,934	69,942	25,000	25,000	25,000	25,000
Subtotal of Revenues	71,730	48,934	70,941	25,000	25,000	25,000	25,000
Fund Total Sources	129,400	100,583	115,853	31,000	88,739	31,000	30,250
Expenditures:							
Supplies	77,751	54,675	50,124	25,750	60,750	25,750	26,522
Services	-	995	1,990	-	-	-	-
Subtotal of Expenditures	77,751	55,670	52,114	25,750	60,750	25,750	26,522
Ending Reserves	51,649	44,913	63,739	5,250	27,989	5,250	3,728
Fund Total Uses	129,400	100,583	115,853	31,000	88,739	31,000	30,250

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	690,252	661,235	601,643	44,956	521,997	503,477	482,225
Revenues:							
Miscellaneous	6,655	7,434	4,853	4,593	4,593	3,353	3,353
Subtotal of Revenues	6,655	7,434	4,853	4,593	4,593	3,353	3,353
Fund Total Sources	696,907	668,669	606,496	49,549	526,590	506,830	485,578
Expenditures:							
Salaries and Benefits	-	-	-	14,005	14,005	14,375	18,485
Supplies	5,706	10,378	16,319	6,000	6,000	6,000	6,180
Services	2,595	30,096	30,853	-	2,520	-	-
Interfund Services	27,255	26,435	36,004	588	588	714	669
Intergovernmental Exp	117	117	1,322	-	-	-	-
Subtotal of Expenditures	35,673	67,026	84,498	20,593	23,113	21,089	25,334
Ending Reserves	661,234	601,643	521,998	28,956	503,477	485,741	460,244
Fund Total Uses	696,907	668,669	606,496	49,549	526,590	506,830	485,578

Squalicum Park Olympic Fund: Accounts for the portion of settlement proceeds designated for Squalicum Park; fund closed at the end of 2013.

Squalicum Park/Olympic Fund (132)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	80,950	41,736	15,439	-	-	-	-
Revenues:							
Miscellaneous	724	363	75	-	-	-	-
Subtotal of Revenues	724	363	75	-	-	-	-
Fund Total Sources	81,674	42,099	15,514	-	-	-	-
Expenditures:							
Interfund Services	-	32	-	-	-	-	-
Capital	39,939	26,627	15,514	-	-	-	-
Subtotal of Expenditures	39,939	26,659	15,514	-	-	-	-
Ending Reserves	41,735	15,440	-	-	-	-	-
Fund Total Uses	81,674	42,099	15,514	-	-	-	-

Olympic Restoration Fund: Accounted for funds dedicated to implement restoration projects pursuant to the Olympic Pipeline Whatcom Creek Restoration Plan. Closed at the end of 2011.

Olympic - Restoration Fund (00133)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	24,782	-	-	-	-	-	-
Revenues:							
Miscellaneous	91	-	-	-	-	-	-
Subtotal of Revenues	91	-	-	-	-	-	-
Fund Total Sources	24,873	-	-	-	-	-	-
Expenditures:							
Services	23,675	-	-	-	-	-	-
Intergovernmental Exp	1,217	-	-	-	-	-	-
Subtotal of Expenditures	24,892	-	-	-	-	-	-
Ending Reserves	(19)	-	-	-	-	-	-
Fund Total Uses	24,873	-	-	-	-	-	-

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	259,751	262,306	265,392	265,087	265,204	44,988	46,598
Revenues:							
Miscellaneous	2,555	3,087	2,326	2,790	2,790	2,198	2,198
Subtotal of Revenues	2,555	3,087	2,326	2,790	2,790	2,198	2,198
Fund Total Sources	262,306	265,393	267,718	267,877	267,994	47,186	48,796
Expenditures:							
Interfund Services	-	-	2,514	506	506	588	587
Capital	-	-	-	200,000	222,500	-	-
Subtotal of Expenditures	-	-	2,514	200,506	223,006	588	587
Ending Reserves	262,306	265,393	265,204	67,371	44,988	46,598	48,209
Fund Total Uses	262,306	265,393	267,718	267,877	267,994	47,186	48,796

Fund Budgets

Little Squalicum Oeser Settlement Fund: Accounts for funds from the Oeser Property settlement; fund closed at the end of 2013.

Little Squalicum-Oeser Settlement Fund (135)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	47,868	15,457	6,144	-	-	-	-
Revenues:							
Miscellaneous	405	168	10	-	-	-	-
Subtotal of Revenues	405	168	10	-	-	-	-
Fund Total Sources	48,273	15,625	6,154	-	-	-	-
Expenditures:							
Services	30,793	9,315	6,154	-	-	-	-
Interfund Services	2,023	165	-	-	-	-	-
Subtotal of Expenditures	32,816	9,480	6,154	-	-	-	-
Ending Reserves	15,457	6,145	-	-	-	-	-
Fund Total Uses	48,273	15,625	6,154	-	-	-	-

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	428,828	1,090,538	663,300	392,028	1,259,202	1,343,106
Revenues:							
Intergovernmental Rev	10,971	328,068	523,781	-	1,944,185	250,000	2,416,815
Miscellaneous	112,436	155,502	138,928	10,000	1,263,859	3,792	3,792
Other Financing Sources	439,524	1,000,000	-	400,000	400,000	400,000	400,000
Subtotal of Revenues	562,931	1,483,570	662,709	410,000	3,608,044	653,792	2,820,607
Fund Total Sources	562,931	1,912,398	1,753,247	1,073,300	4,000,072	1,912,994	4,163,713
Expenditures:							
Salaries and Benefits	4,846	12,075	4,589	-	-	6,438	6,634
Supplies	15	-	-	-	-	-	-
Services	98,271	747,825	1,102,008	-	2,255,410	500,000	4,000,000
Interfund Services	10,000	29,256	106,574	64,057	64,057	63,450	62,766
Intergovernmental Exp	3,643	34,086	57,765	-	421,403	-	-
Principal and Interest	1	-	-	-	-	-	-
Subtotal of Expenditures	116,776	823,242	1,270,936	64,057	2,740,870	569,888	4,069,400
Ending Reserves	446,155	1,089,156	482,311	1,009,243	1,259,202	1,343,106	94,313
Fund Total Uses	562,931	1,912,398	1,753,247	1,073,300	4,000,072	1,912,994	4,163,713

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	3,726,795	2,594,365	2,287,979	1,215,000	3,324,383	1,201,946	722,030
Revenues:							
Taxes	864,550	1,148,204	1,168,885	1,000,000	1,000,000	1,050,000	1,081,500
Intergovernmental Rev	-	-	11,542	-	740,080	-	-
Miscellaneous	35,664	25,550	25,449	34,642	34,642	26,116	26,116
Subtotal of Revenues	900,214	1,173,754	1,205,876	1,034,642	1,774,722	1,076,116	1,107,616
Fund Total Sources	4,627,009	3,768,119	3,493,855	2,249,642	5,099,105	2,278,062	1,829,646
Expenditures:							
Salaries and Benefits	2,190	-	34,796	-	-	39,456	40,691
Supplies	216	670	3,866	-	-	-	-
Interfund Supplies	1,341	-	-	-	-	-	-
Services	214,910	136,532	53,823	131,000	558,683	500,000	100,000
Interfund Services	162,620	21,479	43,952	23,638	23,638	16,576	16,444
Intergovernmental Exp	439,524	-	-	-	-	-	-
Capital	1,211,842	1,321,460	33,038	1,000,000	3,314,865	1,000,000	1,000,000
Subtotal of Expenditures	2,032,643	1,480,141	169,475	1,154,638	3,897,186	1,556,032	1,157,135
Ending Reserves	2,594,366	2,287,978	3,324,380	1,095,004	1,201,919	722,030	672,511
Fund Total Uses	4,627,009	3,768,119	3,493,855	2,249,642	5,099,105	2,278,062	1,829,646

2nd 1/4% Real Estate Excise Tax Fund (142)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,714,658	2,375,346	2,573,565	2,073,548	2,819,403	2,559,568	2,018,077
Revenues:							
Taxes	864,550	1,148,204	1,168,885	1,000,000	1,000,000	1,050,000	1,081,500
Intergovernmental Rev	579,419	917,016	1,186,375	20,000	329,196	20,000	20,000
Goods and Services Charges	-	-	65	-	-	-	-
Miscellaneous	22,932	30,766	24,243	27,532	27,532	20,835	20,835
Subtotal of Revenues	1,466,901	2,095,986	2,379,568	1,047,532	1,356,728	1,090,835	1,122,335
Fund Total Sources	3,181,559	4,471,332	4,953,133	3,121,080	4,176,131	3,650,403	3,140,412
Expenditures:							
Salaries and Benefits	2,723	-	25,248	-	-	-	-
Supplies	2,771	8	1,252	-	-	-	-
Interfund Supplies	-	441	741	-	-	-	-
Services	53,158	291,596	415,442	50,000	876,370	165,000	40,000
Interfund Services	23,814	83,193	81,259	20,269	20,269	24,761	23,941
Intergovernmental Exp	708,644	687,203	694,225	719,925	719,925	1,317,565	636,365
Capital	15,103	835,329	917,010	-	-	125,000	-
Subtotal of Expenditures	806,213	1,897,770	2,135,177	790,194	1,616,564	1,632,326	700,306
Ending Reserves	2,375,346	2,573,562	2,817,956	2,330,886	2,559,567	2,018,077	2,440,106
Fund Total Uses	3,181,559	4,471,332	4,953,133	3,121,080	4,176,131	3,650,403	3,140,412

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	575,669	467,209	337,085	296,264	416,024	238,317	42,119
Revenues:							
Intergovernmental Rev	21,769	8,755	47,619	-	-	-	-
Miscellaneous	5,384	4,581	3,655	4,465	4,465	3,959	3,959
Subtotal of Revenues	27,153	13,336	51,274	4,465	4,465	3,959	3,959
Fund Total Sources	602,822	480,545	388,359	300,729	420,489	242,276	46,078
Expenditures:							
Supplies	77,077	33,793	24,067	94,810	94,810	157,810	33,794
Services	25,000	25,000	25,000	25,000	25,000	-	-
Interfund Services	5,759	5,983	24,015	6,362	6,362	6,347	6,308
Capital	27,776	28,311	-	36,000	56,000	36,000	-
Subtotal of Expenditures	135,612	93,087	73,082	162,172	182,172	200,157	40,102
Ending Reserves	467,210	387,458	315,277	138,557	238,317	42,119	5,976
Fund Total Uses	602,822	480,545	388,359	300,729	420,489	242,276	46,078

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	35,061	80,558	112,214	86,002	43,251	22,351	203
Revenues:							
Miscellaneous	86,669	28,100	73,199	41,131	41,131	40,598	40,598
Subtotal of Revenues	86,669	28,100	73,199	41,131	41,131	40,598	40,598
Fund Total Sources	121,730	108,658	185,413	127,133	84,382	62,949	40,801
Expenditures:							
Supplies	7,610	10,272	15,100	28,660	28,660	27,060	7,272
Services	2,373	9,944	5,541	10,000	10,000	17,000	11,330
Interfund Services	31,189	26,601	20,773	23,371	23,371	18,686	18,663
Subtotal of Expenditures	41,172	46,817	41,414	62,031	62,031	62,746	37,265
Ending Reserves	80,558	61,841	143,999	65,102	22,351	203	3,536
Fund Total Uses	121,730	108,658	185,413	127,133	84,382	62,949	40,801

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	664,918	693,705	696,369	858,095	501,127	121,070	254,684
Revenues:							
Intergovernmental Rev	269,912	273,129	305,507	376,634	376,634	376,634	376,634
Miscellaneous	6,965	8,491	5,301	6,620	6,620	5,454	5,454
Subtotal of Revenues	276,877	281,620	310,808	383,254	383,254	382,088	382,088
Fund Total Sources	941,795	975,325	1,007,177	1,241,349	884,381	503,158	636,772
Expenditures:							
Supplies	32,982	21,021	58,484	176,760	176,760	196,760	202,663
Services	68,357	110,361	71,689	385,000	385,000	40,000	41,200
Interfund Services	6,752	7,573	10,876	61,551	61,551	11,714	11,404
Intergovernmental Exp	140,000	140,000	365,000	140,000	140,000	-	-
Subtotal of Expenditures	248,091	278,955	506,049	763,311	763,311	248,474	255,267
Ending Reserves	693,704	696,370	501,128	478,038	121,070	254,684	381,505
Fund Total Uses	941,795	975,325	1,007,177	1,241,349	884,381	503,158	636,772

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	1,700,033	2,061,700	2,353,562	2,207,647	2,931,306	3,021,060	2,652,143
Revenues:							
Intergovernmental Rev	2,775,131	3,067,960	1,966,084	1,900,000	1,900,000	1,900,000	1,900,000
Goods and Services Charges	1,793,873	1,901,598	3,039,266	3,118,763	3,118,763	3,240,735	3,336,580
Miscellaneous	15,493	22,694	27,206	28,809	28,809	16,758	16,758
Subtotal of Revenues	4,584,497	4,992,252	5,032,556	5,047,572	5,047,572	5,157,493	5,253,338
Fund Total Sources	6,284,530	7,053,952	7,386,118	7,255,219	7,978,878	8,178,553	7,905,481
Expenditures:							
Salaries and Benefits	3,556,430	3,678,985	3,980,388	4,202,053	4,202,053	4,164,307	4,299,489
Supplies	67,083	332,105	33,529	93,223	96,097	93,747	94,177
Interfund Supplies	-	-	32	-	-	-	-
Services	171,489	155,249	162,517	254,972	254,972	197,619	242,531
Interfund Services	413,462	366,301	227,709	240,175	251,058	299,413	288,586
Intergovernmental Exp	20,442	27,164	33,953	32,207	21,324	21,324	21,324
Capital	-	154,422	45,728	-	89,600	750,000	2,000,000
Subtotal of Expenditures	4,228,906	4,714,226	4,483,856	4,822,630	4,915,104	5,526,410	6,946,107
Ending Reserves	2,055,624	2,339,726	2,902,262	2,432,589	3,063,774	2,652,143	959,374
Fund Total Uses	6,284,530	7,053,952	7,386,118	7,255,219	7,978,878	8,178,553	7,905,481

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Beginning Reserves	-	914,352	2,153,674	800,000	2,656,535	845,370	787,961
Revenues:							
Taxes	2,454,454	4,350,591	4,655,993	4,600,000	4,600,000	4,600,000	4,728,800
Intergovernmental Rev	-	27,400	-	-	-	-	-
Goods and Services Charges	-	-	436,471	-	6,399	-	-
Miscellaneous	1,947	24,650	28,068	50,000	50,000	12,244	12,244
Subtotal of Revenues	2,456,401	4,402,641	5,120,532	4,650,000	4,656,399	4,612,244	4,741,044
Fund Total Sources	2,456,401	5,316,993	7,274,206	5,450,000	7,312,934	5,457,614	5,529,005
Expenditures:							
Salaries and Benefits	-	33,765	39,649	-	-	-	-
Supplies	-	15	4,290	-	-	-	-
Interfund Supplies	562	1,385	2,955	-	-	-	-
Services	40,297	31,021	191,979	-	98,665	-	-
Interfund Services	112,960	126,327	339,863	43,878	43,878	59,653	57,246
Intergovernmental Exp	485,703	1,068,531	1,482,747	1,450,000	1,450,000	1,450,000	1,450,000
Capital	873,524	1,932,091	2,540,409	3,530,000	4,875,021	3,160,000	3,260,000
Principal and Interest	18	-	-	-	-	-	-
Subtotal of Expenditures	1,513,064	3,193,135	4,601,892	5,023,878	6,467,564	4,669,653	4,767,246
Ending Reserves	943,337	2,123,858	2,672,314	426,122	845,370	787,961	761,759
Fund Total Uses	2,456,401	5,316,993	7,274,206	5,450,000	7,312,934	5,457,614	5,529,005

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Beginning Reserves	-	192,352	262,349	490,242	451,398	598,000	616,876
Revenues:							
Licenses and Permits	-	429,171	443,027	480,000	480,000	384,000	384,000
Intergovernmental Rev	-	1,050	-	-	-	-	-
Goods and Services Charges	-	-	1,065	2,050	2,050	2,050	2,112
Miscellaneous	-	943	3,308	6,000	6,000	1,226	1,226
Other Financing Sources	-	192,352	-	-	-	-	-
Subtotal of Revenues	-	623,516	447,400	488,050	488,050	387,276	387,338
Fund Total Sources	-	815,868	709,749	978,292	939,448	985,276	1,004,214
Expenditures:							
Salaries and Benefits	-	151,308	169,179	195,221	203,096	208,953	215,697
Supplies	-	145,661	5,331	21,567	24,067	16,567	16,875
Services	-	9,312	9,539	17,270	49,770	99,270	101,463
Interfund Services	-	18,404	28,468	44,642	50,084	43,610	43,187
Intergovernmental Exp	-	-	46,000	5,442	-	-	-
Subtotal of Expenditures	-	324,685	258,517	284,142	327,017	368,400	377,222
Ending Reserves	-	491,183	451,232	694,150	612,431	616,876	626,992
Fund Total Uses	-	815,868	709,749	978,292	939,448	985,276	1,004,214

Restricted Equipment - PEG Fund (163)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Beginning Reserves	-	-	128,736	213,000	220,528	300,000	313,637
Revenues:							
Miscellaneous	-	138,724	110,528	122,000	122,000	119,637	119,637
Subtotal of Revenues	-	138,724	110,528	122,000	122,000	119,637	119,637
Fund Total Sources	-	138,724	239,264	335,000	342,528	419,637	433,274
Expenditures:							
Supplies	-	-	28,724	-	15,000	-	-
Capital	-	-	-	25,000	25,000	106,000	95,000
Subtotal of Expenditures	-	-	28,724	25,000	40,000	106,000	95,000
Ending Reserves	-	138,724	210,540	310,000	302,528	313,637	338,274
Fund Total Uses	-	138,724	239,264	335,000	342,528	419,637	433,274

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	1,348,298	1,252,407	1,189,853	486,889	670,045	300,000	282,805
Revenues:							
Taxes	118	157	-	-	-	-	-
Miscellaneous	12,547	14,484	8,599	8,788	8,788	10,429	10,429
Subtotal of Revenues	12,665	14,641	8,599	8,788	8,788	10,429	10,429
Fund Total Sources	1,360,963	1,267,048	1,198,452	495,677	678,833	310,429	293,234
Expenditures:							
Salaries and Benefits	27,482	24,588	66,666	56,658	56,658	-	-
Supplies	-	326	-	1,030	51,030	1,030	1,061
Services	5,941	132	106,508	5,150	35,316	5,150	5,305
Interfund Services	8,892	18,474	8,283	16,823	16,823	21,444	21,371
Capital	66,240	33,945	346,679	-	519,006	-	-
Subtotal of Expenditures	108,555	77,465	528,136	79,661	678,833	27,624	27,737
Ending Reserves	1,252,408	1,189,583	670,316	416,016	-	282,805	265,497
Fund Total Uses	1,360,963	1,267,048	1,198,452	495,677	678,833	310,429	293,234

Greenways III Fund (173)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	4,960,324	2,590,784	5,887,854	6,805,607	8,238,188	1,857,548	975,195
Revenues:							
Taxes	3,946,782	4,028,655	4,114,760	4,130,617	4,130,617	4,200,000	4,242,000
Intergovernmental Rev	32,396	8,775	-	-	167,754	-	-
Miscellaneous	151,332	57,740	72,230	48,215	48,215	41,715	41,715
Non Revenues	3,232,022	-	-	-	-	-	-
Subtotal of Revenues	7,362,532	4,095,170	4,186,990	4,178,832	4,346,586	4,241,715	4,283,715
Fund Total Sources	12,322,856	6,685,954	10,074,844	10,984,439	12,584,774	6,099,263	5,258,910
Expenditures:							
Salaries and Benefits	143,003	170,341	219,976	393,297	393,297	384,725	397,497
Services	153,816	-	-	-	-	-	-
Interfund Services	10,936	12,170	13,282	17,566	17,566	29,343	28,063
Capital	9,647,515	570,507	1,566,953	8,685,000	12,142,883	4,710,000	4,115,000
Principal and Interest	9,099	41,123	33,613	31,028	31,028	-	-
Subtotal of Expenditures	9,964,369	794,141	1,833,824	9,126,891	12,584,774	5,124,068	4,540,560
Ending Reserves	2,358,487	5,891,813	8,241,020	1,857,548	-	975,195	718,350
Fund Total Uses	12,322,856	6,685,954	10,074,844	10,984,439	12,584,774	6,099,263	5,258,910

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	2,160,715	2,006,571	2,708,752	2,454,601	4,009,035	2,141,904	1,746,513
Revenues:							
Intergovernmental Rev	-	-	765	1,438,200	1,438,200	-	-
Goods and Services Charges	710,122	893,088	1,633,576	412,000	412,000	412,000	424,360
Miscellaneous	21,595	28,824	30,770	28,364	28,364	23,288	23,288
Subtotal of Revenues	731,717	921,912	1,665,111	1,878,564	1,878,564	435,288	447,648
Fund Total Sources	2,892,432	2,928,483	4,373,863	4,333,165	5,887,599	2,577,192	2,194,161
Expenditures:							
Salaries and Benefits	60,020	58,702	50,611	68,357	68,357	99,584	102,718
Interfund Supplies	-	88	-	-	-	-	-
Interfund Services	7,025	4,254	5,214	29,183	29,183	31,095	31,456
Capital	818,728	156,687	309,004	2,588,200	3,648,155	700,000	1,700,000
Subtotal of Expenditures	885,773	219,731	364,829	2,685,740	3,745,695	830,679	1,834,174
Ending Reserves	2,006,659	2,708,752	4,009,034	1,647,425	2,141,904	1,746,513	359,987
Fund Total Uses	2,892,432	2,928,483	4,373,863	4,333,165	5,887,599	2,577,192	2,194,161

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	36,762	38,719	41,532	40,077	43,601	44,762	46,189
Revenues:							
Miscellaneous	1,957	2,813	2,069	1,677	1,677	1,427	1,427
Subtotal of Revenues	1,957	2,813	2,069	1,677	1,677	1,427	1,427
Fund Total Sources	38,719	41,532	43,601	41,754	45,278	46,189	47,616
Ending Reserves	38,719	41,532	43,601	41,754	45,278	46,189	47,616
Fund Total Uses	38,719	41,532	43,601	41,754	45,278	46,189	47,616

Fund Budgets

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](#). The intergovernmental expense is a transfer of funds to the General Fund to support the Whatcom Museum.

Tourism Fund (180)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	250,258	293,037	404,480	491,279	487,127	507,397	248,157
Revenues:							
Taxes	973,157	1,102,808	1,159,012	1,200,000	1,200,000	1,360,000	1,400,300
Miscellaneous	2,975	4,341	3,760	3,812	3,812	3,014	3,014
Subtotal of Revenues	976,132	1,107,149	1,162,772	1,203,812	1,203,812	1,363,014	1,403,314
Fund Total Sources	1,226,390	1,400,186	1,567,252	1,695,091	1,690,939	1,870,411	1,651,471
Expenditures:							
Salaries and Benefits	21,759	16,759	15,388	19,348	19,348	23,252	24,010
Supplies	-	29	41	-	-	-	-
Services	796,845	855,059	880,214	1,292,367	1,292,367	1,408,205	1,235,948
Interfund Services	24,750	23,757	34,429	33,756	33,756	40,797	40,274
Intergovernmental Exp	90,000	100,000	150,000	150,000	150,000	150,000	150,000
Subtotal of Expenditures	933,354	995,604	1,080,072	1,495,471	1,495,471	1,622,254	1,450,232
Ending Reserves	293,036	404,582	487,180	199,620	195,468	248,157	201,239
Fund Total Uses	1,226,390	1,400,186	1,567,252	1,695,091	1,690,939	1,870,411	1,651,471

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	-	-	-	1,703,136	2,784,798	1,979,943	199,672
Revenues:							
Taxes	-	-	2,961,641	3,000,000	3,000,000	3,000,000	3,000,000
Miscellaneous	-	-	11,049	19,650	19,650	20,057	20,057
Subtotal of Revenues	-	-	2,972,690	3,019,650	3,019,650	3,020,057	3,020,057
Fund Total Sources	-	-	2,972,690	4,722,786	5,804,448	5,000,000	3,219,729
Expenditures:							
Salaries and Benefits	-	-	42,971	35,690	35,690	36,431	37,618
Supplies	-	-	86	15,584	15,584	8,380	8,631
Services	-	-	81,644	4,409,712	4,670,218	4,691,519	2,909,806
Interfund Services	-	-	60,000	61,800	61,800	63,998	63,879
Subtotal of Expenditures	-	-	184,701	4,522,786	4,783,292	4,800,328	3,019,934
Ending Reserves	-	-	2,787,989	200,000	1,021,156	199,672	199,795
Fund Total Uses	-	-	2,972,690	4,722,786	5,804,448	5,000,000	3,219,729

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Revenues:							
Intergovernmental Rev	695,114	608,017	664,991	1,287,875	1,296,553	1,344,734	1,392,162
Goods and Services Charges	222,313	242,499	200,085	172,878	172,878	181,806	181,806
Miscellaneous	34,466	49,737	57,050	23,122	23,122	23,122	23,122
Subtotal of Revenues	951,893	900,253	922,126	1,483,875	1,492,553	1,549,662	1,597,090
Fund Total Sources	951,893	900,253	922,126	1,483,875	1,492,553	1,549,662	1,597,090
Expenditures:							
Salaries and Benefits	290,684	272,128	249,766	292,763	292,763	268,635	277,577
Supplies	825	2,658	358	1,306	1,306	4,024	4,192
Services	651,325	624,574	672,002	1,189,806	1,198,484	1,277,003	1,315,321
Interfund Services	9,059	1,356	-	-	-	-	-
Subtotal of Expenditures	951,893	900,716	922,126	1,483,875	1,492,553	1,549,662	1,597,090
Ending Reserves	-	(463)	-	-	-	-	-
Fund Total Uses	951,893	900,253	922,126	1,483,875	1,492,553	1,549,662	1,597,090

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Revenues:							
Intergovernmental Rev	406,598	433,514	583,947	1,159,494	1,237,860	1,345,494	1,389,879
Goods and Services Charges	61,784	15,966	178,339	82,821	82,821	82,821	82,821
Miscellaneous	47,023	72,402	60,549	47,179	47,179	47,373	47,373
Subtotal of Revenues	515,405	521,882	822,835	1,289,494	1,367,860	1,475,688	1,520,073
Fund Total Sources	515,405	521,882	822,835	1,289,494	1,367,860	1,475,688	1,520,073
Expenditures:							
Salaries and Benefits	57,487	48,007	50,825	43,244	43,244	50,751	52,379
Supplies	112	33	-	2,292	2,292	-	-
Services	432,807	498,842	703,676	1,243,958	1,322,324	1,424,937	1,467,694
Subtotal of Expenditures	490,406	546,882	754,501	1,289,494	1,367,860	1,475,688	1,520,073
Ending Reserves	24,999	(25,000)	68,334	-	-	-	-
Fund Total Uses	515,405	521,882	822,835	1,289,494	1,367,860	1,475,688	1,520,073

Fund Budgets

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](#).

2001 Fire UTGO Bond Fund (00214)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	90,369	-	-	-	-	-	-
Revenues:							
Taxes	258,226	-	-	-	-	-	-
Miscellaneous	1,145	-	-	-	-	-	-
Subtotal of Revenues	259,371	-	-	-	-	-	-
Fund Total Sources	349,740	-	-	-	-	-	-
Expenditures:							
Principal and Interest	349,740	-	-	-	-	-	-
Subtotal of Expenditures	349,740	-	-	-	-	-	-
Fund Total Uses	349,740	-	-	-	-	-	-

Refunding GO Bonds 1996 Fund (223)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Revenues:							
Other Financing Sources	346,179	343,363	-	-	-	-	-
Subtotal of Revenues	346,179	343,363	-	-	-	-	-
Fund Total Sources	346,179	343,363	-	-	-	-	-
Expenditures:							
Principal and Interest	346,179	343,363	-	-	-	-	-
Subtotal of Expenditures	346,179	343,363	-	-	-	-	-
Fund Total Uses	346,179	343,363	-	-	-	-	-

Sportsplex Acquisition Debt Fund (224)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	22,576	22,668	23,263	23,185	23,185	23,185	44,866
Revenues:							
Miscellaneous	271,299	254,874	257,860	279,170	279,170	283,319	287,919
Subtotal of Revenues	271,299	254,874	257,860	279,170	279,170	283,319	287,919
Fund Total Sources	293,875	277,542	281,123	302,355	302,355	306,504	332,785
Expenditures:							
Principal and Interest	271,208	254,279	257,939	258,038	258,038	261,638	266,838
Subtotal of Expenditures	271,208	254,279	257,939	258,038	258,038	261,638	266,838
Ending Reserves	22,667	23,263	23,184	44,317	44,317	44,866	65,947
Fund Total Uses	293,875	277,542	281,123	302,355	302,355	306,504	332,785

Debt Service Funds (continued)

2004 PFD/Civic Field LTGO Fund (225)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Revenues:							
Intergovernmental Rev	240,184	421,491	-	-	-	-	-
Miscellaneous	387,951	192,706	264,367	634,313	634,313	657,148	679,848
Non Revenues	-	-	349,000	-	-	-	-
Other Financing Sources	693,503	686,684	694,225	719,925	719,925	617,565	636,365
Subtotal of Revenues	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Fund Total Sources	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Expenditures:							
Principal and Interest	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Subtotal of Expenditures	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213
Fund Total Uses	1,321,638	1,300,881	1,307,592	1,354,238	1,354,238	1,274,713	1,316,213

2011 QEC Bond Fund (226)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Beginning Reserves	-	226,386	849,147	1,125,591	1,277,813	1,683,142	2,089,338
Revenues:							
Goods and Services Charges	35,328	431,919	357,143	387,655	387,655	387,655	383,779
Miscellaneous	380	190,843	71,523	14,850	14,850	18,541	18,541
Other Financing Sources	190,678	-	-	-	2,824	-	-
Subtotal of Revenues	226,386	622,762	428,666	402,505	405,329	406,196	402,320
Fund Total Sources	226,386	849,148	1,277,813	1,528,096	1,683,142	2,089,338	2,491,658
Ending Reserves	226,386	849,148	1,277,813	1,528,096	1,683,142	2,089,338	2,491,658
Fund Total Uses	226,386	849,148	1,277,813	1,528,096	1,683,142	2,089,338	2,491,658

Drake Note Fund (231)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Revenues:							
Other Financing Sources	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Subtotal of Revenues	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Fund Total Sources	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Expenditures:							
Principal and Interest	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Subtotal of Expenditures	17,963	17,963	17,963	17,964	17,964	17,964	17,964
Fund Total Uses	17,963	17,963	17,963	17,964	17,964	17,964	17,964

Governmental Debt Service Fund (235)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Revenues:							
Other Financing Sources	167,411	166,621	217,852	217,063	231,883	327,273	326,483
Subtotal of Revenues	167,411	166,621	217,852	217,063	231,883	327,273	326,483
Fund Total Sources	167,411	166,621	217,852	217,063	231,883	327,273	326,483
Expenditures:							
Principal and Interest	167,411	166,621	217,852	217,063	231,883	327,273	326,483
Subtotal of Expenditures	167,411	166,621	217,852	217,063	231,883	327,273	326,483
Fund Total Uses	167,411	166,621	217,852	217,063	231,883	327,273	326,483

Fund Budgets

Debt Service Funds (continued)

LID Guaranty Fund (245) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	678,287	836,502	1,007,507	7,001	229,610	7,001	9,935
Revenues:							
Miscellaneous	160,217	150,296	220,770	-	-	2,934	2,934
Subtotal of Revenues	160,217	150,296	220,770	-	-	2,934	2,934
Fund Total Sources	838,504	986,798	1,228,277	7,001	229,610	9,935	12,869
Expenditures:							
Intergovernmental Exp	-	-	1,000,000	-	-	-	-
Subtotal of Expenditures	-	-	1,000,000	-	-	-	-
Ending Reserves	838,504	986,798	228,277	7,001	229,610	9,935	12,869
Fund Total Uses	838,504	986,798	1,228,277	7,001	229,610	9,935	12,869

#1106 Bakerview Rd Fund (270) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	-	2,377	48,596	-	-	-	-
Revenues:							
Miscellaneous	95,505	84,655	19,224	-	-	-	-
Subtotal of Revenues	95,505	84,655	19,224	-	-	-	-
Fund Total Sources	95,505	87,032	67,820	-	-	-	-
Expenditures:							
Principal and Interest	150,500	52,399	79,734	-	-	-	-
Subtotal of Expenditures	150,500	52,399	79,734	-	-	-	-
Ending Reserves	(54,995)	34,633	(11,914)	-	-	-	-
Fund Total Uses	95,505	87,032	67,820	-	-	-	-

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

Waterfront Construction 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 Fund (371) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	-	-	-	-	490,189	1,525,489	2,571,811
Revenues:							
Taxes	-	-	490,189	1,035,300	1,035,300	1,035,300	1,055,653
Miscellaneous	-	-	-	-	-	11,022	11,022
Subtotal of Revenues	-	-	490,189	1,035,300	1,035,300	1,046,322	1,066,675
Fund Total Sources	-	-	490,189	1,035,300	1,525,489	2,571,811	3,638,486
Ending Reserves	-	-	490,189	1,035,300	1,525,489	2,571,811	3,638,486
Fund Total Uses	-	-	490,189	1,035,300	1,525,489	2,571,811	3,638,486

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](#). The Watershed program is being split out into a separate subfund of the Water Fund.

Water Fund (410)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	11,955,874	11,430,241	11,885,503	7,706,275	14,694,601	8,173,308	6,976,870
Revenues:							
Intergovernmental Rev	334,763	586,935	49,432	-	476,883	-	-
Goods and Services Charges	17,162,634	19,914,333	22,574,135	22,083,730	22,306,730	18,263,420	18,811,324
Fines	45,265	48,461	51,441	46,300	46,300	46,500	47,895
Miscellaneous	222,307	280,875	321,741	425,668	425,668	294,916	294,916
Non Revenues	-	4,900,000	-	-	-	-	-
Other Financing Sources	908,527	963,112	874,782	575,000	575,000	575,000	15,575,000
Subtotal of Revenues	18,673,496	26,693,716	23,871,531	23,130,698	23,830,581	19,179,836	34,729,135
Fund Total Sources	30,629,370	38,123,957	35,757,034	30,836,973	38,525,182	27,353,144	41,706,005
Expenditures:							
Salaries and Benefits	2,825,980	3,141,094	3,394,401	3,818,903	4,041,161	4,745,118	4,995,041
Supplies	628,587	674,861	1,014,970	850,496	901,343	920,390	942,342
Interfund Supplies	498,517	855,381	1,280,790	2,395,652	2,395,652	1,454,845	1,137,842
Services	6,108,759	6,144,999	6,211,713	6,369,065	6,844,093	6,043,166	6,186,732
Interfund Services	3,776,284	3,967,478	3,766,993	3,919,183	4,025,267	3,655,606	3,640,649
Intergovernmental Exp	565,768	669,820	613,972	744,254	636,500	422,500	400,900
Capital	2,317,761	7,175,396	1,341,841	4,444,099	11,122,906	2,200,000	17,550,000
Principal and Interest	2,476,851	3,345,271	3,050,464	3,215,751	3,215,751	934,649	974,090
Subtotal of Expenditures	19,198,507	25,974,300	20,675,144	25,757,403	33,182,673	20,376,274	35,827,596
Ending Reserves	11,430,863	12,149,657	15,081,890	5,079,570	5,342,509	6,976,870	5,878,409
Fund Total Uses	30,629,370	38,123,957	35,757,034	30,836,973	38,525,182	27,353,144	41,706,005

Watershed Fund (411)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	-	-	-	-	-	2,637,140	2,302,117
Revenues:							
Goods and Services Charges	-	-	-	-	-	4,975,310	5,020,353
Miscellaneous	-	-	-	-	-	29,064	29,064
Subtotal of Revenues	-	-	-	-	-	5,004,374	5,049,417
Fund Total Sources	-	-	-	-	-	7,641,514	7,351,534
Expenditures:							
Salaries and Benefits	-	-	-	-	-	107,732	111,322
Supplies	-	-	-	-	-	46,500	47,895
Services	-	-	-	-	-	1,021,569	1,449,216
Interfund Services	-	-	-	-	-	107,782	109,327
Intergovernmental Exp	-	-	-	-	-	248,281	-
Capital	-	-	-	-	-	1,000,000	600,000
Principal and Interest	-	-	-	-	-	2,807,533	2,548,533
Subtotal of Expenditures	-	-	-	-	-	5,339,397	4,866,293
Ending Reserves	-	-	-	-	-	2,302,117	2,485,241
Fund Total Uses	-	-	-	-	-	7,641,514	7,351,534

Fund Budgets

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) Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	13,637,362	57,706,271	44,758,031	17,209,362	25,871,363	15,607,019	16,187,907
Revenues:							
Intergovernmental Rev	2,654	319,500	2,938	2,500	2,500	2,500	-
Goods and Services Charges	17,246,352	18,418,623	19,171,473	19,279,827	19,279,827	19,919,135	20,986,709
Fines	49,681	53,190	56,460	49,000	49,000	49,000	50,470
Miscellaneous	402,492	913,544	465,502	334,688	334,688	347,008	347,008
Non Revenues	46,218,677	-	-	-	-	-	-
Other Financing Sources	397,332	-	16,039,500	-	-	-	7,000,000
Subtotal of Revenues	64,317,188	19,704,857	35,735,873	19,666,015	19,666,015	20,317,643	28,384,187
Fund Total Sources	77,954,550	77,411,128	80,493,904	36,875,377	45,537,378	35,924,662	44,572,094
Expenditures:							
Salaries and Benefits	3,332,322	3,690,481	3,843,064	3,776,031	3,776,867	3,189,887	3,389,062
Supplies	963,841	1,320,712	1,239,016	1,304,366	1,304,366	1,302,221	1,341,287
Interfund Supplies	45,258	64,320	51,547	96,780	96,780	92,180	94,948
Services	5,035,834	5,593,114	5,547,681	6,366,572	7,571,885	6,806,924	6,699,736
Interfund Services	3,334,502	3,435,751	3,348,763	3,024,665	3,129,493	2,869,513	2,853,925
Intergovernmental Exp	86,896	140,694	52,365	190,664	85,000	169,000	147,400
Capital	4,514,320	15,983,646	37,864,250	3,131,250	13,549,409	2,245,000	5,265,000
Principal and Interest	3,343,441	2,532,738	2,709,437	3,118,761	3,118,761	3,064,984	3,052,757
Subtotal of Expenditures	20,656,414	32,761,456	54,656,123	21,009,089	32,632,561	19,739,709	22,844,115
Ending Reserves	57,298,136	44,649,672	25,837,781	15,866,288	12,904,817	16,184,953	21,727,979
Fund Total Uses	77,954,550	77,411,128	80,493,904	36,875,377	45,537,378	35,924,662	44,572,094

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Beginning Reserves	3,566,242	4,598,599	4,592,436	4,239,778	4,846,887	4,540,505	3,094,191
Revenues:							
Licenses and Permits	91,053	90,826	106,358	90,000	90,000	90,000	90,000
Intergovernmental Rev	571,007	556,565	369,848	849,875	4,296,958	349,875	-
Goods and Services Charges	5,225,399	5,343,082	6,197,850	6,554,870	6,554,870	7,774,870	7,284,116
Fines	15,455	16,546	17,563	15,450	15,450	15,450	15,914
Miscellaneous	41,622	61,651	223,009	2,699,340	2,699,340	192,766	192,766
Non Revenues	-	-	-	2,710,373	-	-	-
Other Financing Sources	-	-	1,597,677	-	5,364,293	1,047,000	-
Subtotal of Revenues	5,944,536	6,068,670	8,512,305	12,919,908	19,020,911	9,469,961	7,582,796
Fund Total Sources	9,510,778	10,667,269	13,104,741	17,159,686	23,867,798	14,010,466	10,676,987
Expenditures:							
Salaries and Benefits	1,295,551	1,356,562	1,597,093	1,940,757	1,949,605	2,062,007	2,369,537
Supplies	139,914	194,190	152,018	203,503	203,503	270,933	278,159
Interfund Supplies	56,652	51,697	51,164	74,320	74,320	74,320	76,550
Services	1,015,527	1,544,151	2,008,936	1,403,490	3,314,207	2,167,530	2,200,496
Interfund Services	1,945,301	1,867,734	1,874,817	2,158,970	2,194,399	2,116,033	2,115,492
Intergovernmental Exp	-	-	28,745	41,105	-	84,000	62,400
Capital	431,655	997,380	2,385,817	7,760,358	12,964,373	5,151,985	2,120,000
Principal and Interest	-	-	-	-	-	-	84,878
Subtotal of Expenditures	4,884,600	6,011,714	8,098,590	13,582,503	20,700,407	11,926,808	9,307,512
Ending Reserves	4,626,178	4,655,555	5,006,151	3,577,183	3,167,392	2,083,658	1,369,475
Fund Total Uses	9,510,778	10,667,269	13,104,741	17,159,686	23,867,799	14,010,466	10,676,987

Fund Budgets

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	7,668,903	7,360,152	7,526,597	7,988,413	7,694,420	6,784,804	6,438,180
Revenues:							
Taxes	1,252,349	1,244,127	1,274,696	1,295,300	1,295,300	1,375,300	1,402,806
Intergovernmental Rev	551,010	110,177	6,034	-	51,082	-	-
Goods and Services Charges	146,097	169,072	209,055	160,770	160,770	140,770	144,993
Miscellaneous	87,446	92,316	68,448	87,765	87,765	64,918	64,918
Other Financing Sources	-	-	-	-	-	400,000	2,000,000
Subtotal of Revenues	2,036,902	1,615,692	1,558,233	1,543,835	1,594,917	1,980,988	3,612,717
Fund Total Sources	9,705,805	8,975,844	9,084,830	9,532,248	9,289,337	8,765,792	10,050,897
Expenditures:							
Salaries and Benefits	154,605	179,885	169,374	208,896	208,896	229,253	235,778
Supplies	10,632	25,185	18,472	137,594	137,594	37,982	39,121
Interfund Supplies	596	720	942	8,550	8,550	8,550	8,807
Services	1,132,769	314,318	260,585	271,015	1,023,833	671,015	2,265,645
Interfund Services	281,146	198,655	230,166	266,153	266,153	274,685	276,381
Intergovernmental Exp	70,338	31,598	7,735	400,046	400,046	410,046	412,713
Principal and Interest	695,659	699,007	696,006	698,073	698,073	696,081	694,738
Subtotal of Expenditures	2,345,745	1,449,368	1,383,280	1,990,327	2,743,145	2,327,612	3,933,183
Ending Reserves	7,360,060	7,526,476	7,701,550	7,541,921	6,546,192	6,438,180	6,117,714
Fund Total Uses	9,705,805	8,975,844	9,084,830	9,532,248	9,289,337	8,765,792	10,050,897

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	335,683	338,966	308,584	298,677	258,510	260,156	240,115
Revenues:							
Goods and Services Charges	301,057	273,556	275,520	333,535	333,535	333,535	343,540
Fines	-	-	24	-	-	-	-
Miscellaneous	5,283	6,247	3,766	3,144	3,144	2,893	2,893
Other Financing Sources	221,480	221,480	221,480	221,480	221,480	221,480	221,480
Subtotal of Revenues	527,820	501,283	500,790	558,159	558,159	557,908	567,913
Fund Total Sources	863,503	840,249	809,374	856,836	816,669	818,064	808,028
Expenditures:							
Salaries and Benefits	302,838	309,122	321,868	319,775	319,775	324,240	335,285
Supplies	58,867	60,755	61,988	59,796	59,796	59,796	61,588
Interfund Supplies	1,630	71	-	-	-	-	-
Services	42,256	43,374	49,590	53,098	53,098	53,098	54,691
Interfund Services	115,342	114,916	118,681	122,914	123,844	140,815	139,828
Intergovernmental Exp	-	1,980	510	930	-	-	-
Subtotal of Expenditures	520,933	530,218	552,637	556,513	556,513	577,949	591,392
Ending Reserves	342,570	310,031	256,737	300,323	260,156	240,115	216,636
Fund Total Uses	863,503	840,249	809,374	856,836	816,669	818,064	808,028

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Beginning Reserves	110,229	202,898	302,966	272,737	258,428	232,906	257,605
Revenues:							
Miscellaneous	191,790	204,356	227,802	215,128	215,128	221,397	221,397
Subtotal of Revenues	191,790	204,356	227,802	215,128	215,128	221,397	221,397
Fund Total Sources	302,019	407,254	530,768	487,865	473,556	454,303	479,002
Expenditures:							
Salaries and Benefits	14,076	35,515	45,089	49,696	49,696	50,182	51,880
Supplies	3,828	2,742	6,817	2,472	2,472	2,472	2,546
Interfund Supplies	-	331	-	-	-	-	-
Services	55,147	34,671	162,914	118,645	235,916	80,817	120,221
Interfund Services	31,854	20,127	19,708	21,967	21,967	24,703	24,839
Capital	-	11,212	20,105	-	600	38,524	-
Subtotal of Expenditures	104,905	104,598	254,633	192,780	310,651	196,698	199,486
Ending Reserves	197,114	302,656	276,135	295,085	162,905	257,605	279,516
Fund Total Uses	302,019	407,254	530,768	487,865	473,556	454,303	479,002

Fund Budgets

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)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
Expenditures and Uses	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Beginning Reserves	1,286,965	1,398,993	1,544,047	1,934,546	2,961,251	2,608,086	1,324,613
Revenues:							
Intergovernmental Rev	23,000	23,500	1,176,877	24,000	24,000	-	-
Fines	704,541	681,807	616,530	685,000	685,000	582,000	599,460
Miscellaneous	1,586,676	1,487,629	1,520,499	1,447,511	1,447,511	1,535,260	1,610,260
Other Financing Sources	-	-	-	-	-	2,900,000	-
Subtotal of Revenues	2,314,217	2,192,936	3,313,906	2,156,511	2,156,511	5,017,260	2,209,720
Fund Total Sources	3,601,182	3,591,929	4,857,953	4,091,057	5,117,762	7,625,346	3,534,333
Expenditures:							
Salaries and Benefits	438,212	381,177	375,767	393,726	393,726	286,187	296,457
Supplies	212,641	151,457	192,214	278,954	278,954	264,379	270,061
Interfund Supplies	97	166	655	-	-	-	-
Services	350,323	258,769	250,944	539,531	539,531	365,344	386,804
Interfund Services	354,131	420,911	358,175	459,626	1,275,658	1,139,823	1,156,265
Intergovernmental Exp	727,286	725,342	732,721	822,032	6,000	20,000	15,200
Capital	-	-	-	425,000	425,000	4,225,000	-
Principal and Interest	133,368	133,580	53	-	-	-	250,000
Subtotal of Expenditures	2,216,058	2,071,402	1,910,529	2,918,869	2,918,869	6,300,733	2,374,787
Ending Reserves	1,385,124	1,520,527	2,947,424	1,172,188	2,198,893	1,324,613	1,159,546
Fund Total Uses	3,601,182	3,591,929	4,857,953	4,091,057	5,117,762	7,625,346	3,534,333

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	628,540	450,197	304,062	601,535	742,606	832,935	882,765
Revenues:							
Intergovernmental Rev	3,396,168	3,792,759	1,208	-	-	-	-
Goods and Services Charges	2,635,851	2,093,530	6,771,138	5,602,997	5,602,997	4,792,189	4,976,678
Miscellaneous	40,309	33,761	24,770	9,042	9,042	9,333	9,333
Other Financing Sources	1,046,735	1,094,366	1,067,774	1,125,000	1,125,000	1,125,000	1,125,000
Subtotal of Revenues	7,119,063	7,014,416	7,864,890	6,737,039	6,737,039	5,926,522	6,111,011
Fund Total Sources	7,747,603	7,464,613	8,168,952	7,338,574	7,479,645	6,759,457	6,993,776
Expenditures:							
Salaries and Benefits	5,024,925	5,145,555	5,319,969	5,117,502	5,117,502	4,396,830	4,514,542
Supplies	375,687	338,562	373,903	304,321	304,321	317,889	327,427
Interfund Supplies	988	-	-	-	-	-	-
Services	316,581	305,878	358,444	570,196	573,079	406,650	413,942
Interfund Services	1,296,923	1,346,737	1,357,418	515,041	536,808	640,323	628,893
Intergovernmental Exp	26,642	21,409	14,168	21,767	-	-	-
Capital	155,914	-	-	115,000	115,000	115,000	115,000
Interfund	109,920	-	-	-	-	-	-
Subtotal of Expenditures	7,307,580	7,158,141	7,423,902	6,643,827	6,646,710	5,876,692	5,999,804
Ending Reserves	440,023	306,472	745,050	694,747	832,935	882,765	993,972
Fund Total Uses	7,747,603	7,464,613	8,168,952	7,338,574	7,479,645	6,759,457	6,993,776

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,153,332	1,495,034	1,987,171	2,075,597	2,686,823	3,300,597	2,899,436
Revenues:							
Licenses and Permits	1,175,670	1,341,092	1,456,138	1,230,500	1,230,500	1,265,896	1,319,236
Goods and Services Charges	729,438	782,304	1,149,652	755,000	755,000	755,000	755,000
Fines	125	125	50	-	-	-	-
Miscellaneous	21,558	22,216	23,506	23,606	23,606	29,863	29,863
Subtotal of Revenues	1,926,791	2,145,737	2,629,346	2,009,106	2,009,106	2,050,759	2,104,099
Fund Total Sources	3,080,123	3,640,771	4,616,517	4,084,703	4,695,929	5,351,356	5,003,535
Expenditures:							
Salaries and Benefits	1,218,099	1,302,729	1,527,299	1,787,438	1,807,045	2,003,150	2,066,588
Supplies	18,140	27,688	14,140	17,800	17,800	18,465	17,590
Interfund Supplies	-	125	93	-	-	-	-
Services	39,149	30,506	34,771	50,762	50,762	68,462	127,056
Interfund Services	308,401	293,086	269,300	298,357	454,633	361,843	294,325
Intergovernmental Exp	5,000	7,074	72,223	175,883	-	-	-
Subtotal of Expenditures	1,588,789	1,661,208	1,917,826	2,330,240	2,330,240	2,451,920	2,505,559
Ending Reserves	1,491,334	1,979,563	2,698,691	1,754,463	2,365,689	2,899,436	2,497,976
Fund Total Uses	3,080,123	3,640,771	4,616,517	4,084,703	4,695,929	5,351,356	5,003,535

Fund Budgets

Fleet Administration Fund and Subfund: 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](#). The Radio Communications Fund is a subfund of the Fleet Fund.

Fleet Administration Fund (510)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Expenditures and Uses							
Beginning Reserves	6,436,899	7,547,864	6,224,386	6,823,237	6,761,344	8,057,059	6,918,477
Revenues:							
Goods and Services Charges	1,907,192	3,241,145	3,209,880	3,413,488	3,413,488	3,467,874	3,470,006
Miscellaneous	1,492,572	94,851	79,933	66,761	66,761	55,308	54,874
Proprietary/Trust Gains (Loss)	-	(273)	8,055	-	-	-	-
Non Revenues	-	482,292	731,062	738,702	738,702	248,281	-
Other Financing Sources	80,853	169,400	82,983	624,760	40,000	40,000	40,000
Subtotal of Revenues	3,480,617	3,987,415	4,111,913	4,843,711	4,258,951	3,811,463	3,564,880
Fund Total Sources	9,917,516	11,535,279	10,336,299	11,666,948	11,020,295	11,868,522	10,483,357
Expenditures:							
Salaries and Benefits	708,790	780,757	812,264	1,307,669	954,297	897,308	925,712
Supplies	310,814	422,391	494,887	547,040	485,404	490,857	504,115
Interfund Supplies	93,548	67,488	69,889	142,222	123,222	123,222	126,920
Services	198,235	178,509	315,008	382,532	347,900	328,700	589,131
Interfund Services	545,959	545,703	505,158	550,874	495,041	447,065	437,904
Intergovernmental Exp	-	-	6,729	18,168	-	-	40,000
Capital	512,739	1,125,999	1,105,901	1,388,500	1,313,151	2,662,893	2,818,668
Principal and Interest	-	2,200,000	-	-	-	-	-
Subtotal of Expenditures	2,370,085	5,320,847	3,309,836	4,337,005	3,719,015	4,950,045	5,442,450
Ending Reserves	7,547,431	6,214,432	7,026,463	7,329,943	7,301,280	6,918,477	5,040,907
Fund Total Uses	9,917,516	11,535,279	10,336,299	11,666,948	11,020,295	11,868,522	10,483,357

Radio Communications Fund (511)	2011	2012	2013	2014	2014	2015	2016
Revenues and Sources	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Expenditures and Uses							
Beginning Reserves	-	-	-	-	251,428	247,791	353,437
Revenues:							
Taxes	-	-	-	-	-	600,000	612,000
Intergovernmental Rev	-	-	-	-	-	36,000	36,000
Goods and Services Charges	-	-	-	-	-	128,500	132,355
Miscellaneous	-	-	-	-	-	1,184,827	67
Other Financing Sources	-	-	-	-	584,760	-	-
Subtotal of Revenues	-	-	-	-	584,760	1,949,327	780,422
Fund Total Sources	-	-	-	-	836,188	2,197,118	1,133,859
Expenditures:							
Salaries and Benefits	-	-	-	-	353,372	429,317	443,121
Supplies	-	-	-	-	105,183	116,683	120,184
Interfund Supplies	-	-	-	-	19,000	19,200	19,776
Services	-	-	-	-	284,632	36,632	337,731
Interfund Services	-	-	-	-	74,001	41,849	41,849
Capital	-	-	-	-	-	1,200,000	-
Subtotal of Expenditures	-	-	-	-	836,188	1,843,681	962,661
Ending Reserves	-	-	-	-	-	353,437	171,198
Fund Total Uses	-	-	-	-	836,188	2,197,118	1,133,859

Purchasing / Materials Management Fund: This [internal service fund](#) consolidates the purchasing function for all City Departments and some warehousing and distribution of supplies. Beginning in 2014, the interoffice mail function was moved to Public Works and in 2015 the full cost and revenue of the service is accounted for in this fund. 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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	923,242	978,611	45,150	200,460	514,670	241,620	163,037
Revenues:							
Intergovernmental Rev	4,092	4,887	-	-	-	-	-
Goods and Services Charges	1,839,949	2,103,157	2,484,913	3,021,092	3,021,092	3,181,986	3,241,992
Miscellaneous	41,336	39,017	29,612	9,512	9,512	23,724	23,724
Subtotal of Revenues	1,885,377	2,147,061	2,514,525	3,030,604	3,030,604	3,205,710	3,265,716
Fund Total Sources	2,808,619	3,125,672	2,559,675	3,231,064	3,545,274	3,447,330	3,428,753
Expenditures:							
Salaries and Benefits	620,624	679,613	717,935	702,531	702,531	801,549	827,466
Supplies	797,375	2,070,073	859,773	2,003,915	2,003,915	2,024,235	2,065,392
Interfund Supplies	(3)	105	-	-	-	-	-
Services	2,916	8,180	12,356	88,300	106,177	105,384	108,545
Interfund Services	403,200	409,912	338,499	323,381	346,024	337,900	331,990
Intergovernmental Exp	5,000	5,480	10,772	37,868	15,225	15,225	15,225
Capital	-	-	-	20,000	20,000	-	-
Subtotal of Expenditures	1,829,112	3,173,363	1,939,335	3,175,995	3,193,872	3,284,293	3,348,618
Ending Reserves	979,507	(47,691)	620,340	55,069	351,402	163,037	80,135
Fund Total Uses	2,808,619	3,125,672	2,559,675	3,231,064	3,545,274	3,447,330	3,428,753

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,202,764	3,661,606	1,157,245	1,023,563	1,197,245	293,752	356,491
Revenues:							
Intergovernmental Rev	146,415	246,305	226,724	246,304	246,304	246,304	246,304
Goods and Services Charges	113,873	105,559	2,739,276	2,944,178	2,944,178	3,568,150	3,568,150
Miscellaneous	2,070,142	2,554,962	98,313	75,112	75,112	71,680	71,680
Non Revenues	6,480,000	-	-	-	-	-	-
Other Financing Sources	528,250	190,000	690,000	300,000	300,000	600,000	800,000
Subtotal of Revenues	9,338,680	3,096,826	3,754,313	3,565,594	3,565,594	4,486,134	4,686,134
Fund Total Sources	10,541,444	6,758,432	4,911,558	4,589,157	4,762,839	4,779,886	5,042,625
Expenditures:							
Salaries and Benefits	1,236,082	1,467,554	1,505,016	1,530,697	1,590,936	1,806,713	1,869,547
Supplies	127,865	106,429	128,513	155,375	155,375	210,975	217,307
Interfund Supplies	27,436	26,170	26,246	42,755	42,755	43,497	44,802
Services	4,725,486	3,324,623	1,306,252	1,189,826	1,478,657	1,678,607	1,910,366
Interfund Services	292,810	327,015	333,642	301,954	330,282	331,039	318,021
Intergovernmental Exp	190,733	-	10,116	28,328	2,824	700	700
Capital	-	-	56,102	20,000	20,000	-	-
Principal and Interest	143,276	352,550	352,514	351,864	731,864	351,864	351,864
Subtotal of Expenditures	6,743,688	5,604,341	3,718,401	3,620,799	4,352,693	4,423,395	4,712,607
Ending Reserves	3,797,756	1,154,091	1,193,157	968,358	410,146	356,491	330,018
Fund Total Uses	10,541,444	6,758,432	4,911,558	4,589,157	4,762,839	4,779,886	5,042,625

Telecommunication and Technology Fund and Subfunds: 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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,623,745	1,624,948	357,653	253,551	255,216	260,000	277,426
Revenues:							
Intergovernmental Rev	1	-	-	-	-	-	-
Goods and Services Charges	353,191	359,530	369,942	402,142	402,142	408,243	408,229
Miscellaneous	18,332	24,297	14,796	14,571	14,571	5,263	5,263
Other Financing Sources	224,190	746,638	-	-	-	-	-
Subtotal of Revenues	595,714	1,130,465	384,738	416,713	416,713	413,506	413,492
Fund Total Sources	2,219,459	2,755,413	742,391	670,264	671,929	673,506	690,918
Expenditures:							
Salaries and Benefits	89,768	96,228	99,412	102,715	102,715	107,229	110,613
Supplies	130,335	227,109	130,590	928	928	928	956
Services	243,549	400,774	224,073	251,817	251,817	242,817	244,036
Interfund Services	48,298	46,812	33,100	60,651	39,216	30,106	28,934
Capital	81,156	39,923	-	125,000	125,000	15,000	30,000
Subtotal of Expenditures	593,106	810,846	487,175	541,111	519,676	396,080	414,539
Ending Reserves	1,626,353	1,944,567	255,216	129,153	152,253	277,426	276,379
Fund Total Uses	2,219,459	2,755,413	742,391	670,264	671,929	673,506	690,918

Technology Replacement & Reserve Fund (541)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	-	1,587,649	1,300,000	1,601,924	1,300,000	887,671
Revenues:							
Goods and Services Charges	-	-	-	-	1,027,029	723,610	430,068
Miscellaneous	-	-	3,664	4,446	4,446	16,451	16,451
Other Financing Sources	-	-	733,115	1,012,517	-	-	-
Subtotal of Revenues	-	-	736,779	1,016,963	1,031,475	740,061	446,519
Fund Total Sources	-	-	2,324,428	2,316,963	2,633,399	2,040,061	1,334,190
Expenditures:							
Supplies	-	-	357,223	-	39,881	-	-
Services	-	-	347,504	15,000	161,501	150,000	-
Interfund Services	-	-	17,737	-	21,435	43,555	43,555
Capital	-	-	-	1,649,165	1,843,391	958,835	447,352
Subtotal of Expenditures	-	-	722,464	1,664,165	2,066,208	1,152,390	490,907
Ending Reserves	-	-	1,601,964	652,798	567,191	887,671	843,283
Fund Total Uses	-	-	2,324,428	2,316,963	2,633,399	2,040,061	1,334,190

Fund Budgets

Telecommunication and Technology Fund and Subfunds continued

Computer Infrastructure Repl Fund (542)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	-	-	-	120,145	202,000	190,889
Revenues:							
Goods and Services Charges	-	-	397,000	746,380	746,380	757,963	757,963
Miscellaneous	-	-	2,146	100	100	5,986	5,986
Subtotal of Revenues	-	-	399,146	746,480	746,480	763,949	763,949
Fund Total Sources	-	-	399,146	746,480	866,625	965,949	954,838
Expenditures:							
Supplies	-	-	95,299	476,588	476,588	482,091	496,554
Services	-	-	163,811	195,100	195,100	202,162	208,226
Interfund Services	-	-	-	-	74,792	90,807	100,849
Intergovernmental Exp	-	-	19,890	74,792	-	-	-
Subtotal of Expenditures	-	-	279,000	746,480	746,480	775,060	805,629
Ending Reserves	-	-	120,146	-	120,145	190,889	149,209
Fund Total Uses	-	-	399,146	746,480	866,625	965,949	954,838

GIS Administration Fund (543)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	-	-	-	-	10,093	40,000	36,879
Revenues:							
Goods and Services Charges	-	-	5,280	-	-	14,000	10,000
Miscellaneous	-	-	187	3,000	3,000	52	52
Other Financing Sources	-	-	347,130	350,234	350,234	330,234	335,234
Subtotal of Revenues	-	-	352,597	353,234	353,234	344,286	345,286
Fund Total Sources	-	-	352,597	353,234	363,327	384,286	382,165
Expenditures:							
Salaries and Benefits	-	-	299,954	310,064	310,064	322,366	332,268
Supplies	-	-	13,567	4,650	4,650	4,150	4,775
Services	-	-	13,350	23,466	23,466	11,300	12,139
Interfund Services	-	-	15,134	12,604	15,054	9,591	9,056
Intergovernmental Exp	-	-	-	2,450	-	-	-
Subtotal of Expenditures	-	-	342,005	353,234	353,234	347,407	358,238
Ending Reserves	-	-	10,592	-	10,093	36,879	23,927
Fund Total Uses	-	-	352,597	353,234	363,327	384,286	382,165

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 and Litigation Fund (550)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	4,263,889	3,952,891	4,662,738	4,428,390	4,662,738	4,764,835	4,754,013
Revenues:							
Intergovernmental Rev	15,507	-	-	-	-	-	-
Goods and Services Charges	-	1,182,979	1,218,125	1,200,000	1,200,000	1,099,261	1,099,682
Miscellaneous	1,125,386	53,810	43,260	49,582	49,582	43,895	43,895
Other Financing Sources	-	800,000	-	-	-	-	-
Subtotal of Revenues	1,140,893	2,036,789	1,261,385	1,249,582	1,249,582	1,143,156	1,143,577
Fund Total Sources	5,404,782	5,989,680	5,924,123	5,677,972	5,912,320	5,907,991	5,897,590
Expenditures:							
Salaries and Benefits	157,719	165,823	165,000	178,459	178,459	183,531	189,165
Supplies	4,756	4,580	5,391	5,047	5,047	5,047	5,197
Services	1,168,943	1,019,777	630,265	851,779	851,779	851,779	862,339
Interfund Services	121,348	137,077	128,926	112,200	112,200	113,621	112,985
Subtotal of Expenditures	1,452,766	1,327,257	929,582	1,147,485	1,147,485	1,153,978	1,169,686
Ending Reserves	3,952,016	4,662,423	4,994,541	4,530,487	4,764,835	4,754,013	4,727,904
Fund Total Uses	5,404,782	5,989,680	5,924,123	5,677,972	5,912,320	5,907,991	5,897,590

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	507,929	471,756	475,239	458,932	474,610	415,615	361,562
Revenues:							
Miscellaneous	156,268	111,410	112,934	125,938	125,938	125,444	125,444
Subtotal of Revenues	156,268	111,410	112,934	125,938	125,938	125,444	125,444
Fund Total Sources	664,197	583,166	588,173	584,870	600,548	541,059	487,006
Expenditures:							
Salaries and Benefits	182,628	81,363	102,673	175,005	175,005	169,164	169,436
Interfund Services	10,010	11,520	10,945	9,928	9,928	10,333	10,257
Subtotal of Expenditures	192,638	92,883	113,618	184,933	184,933	179,497	179,693
Ending Reserves	471,559	490,283	474,555	399,937	415,615	361,562	307,313
Fund Total Uses	664,197	583,166	588,173	584,870	600,548	541,059	487,006

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	932,289	960,649	933,374	781,439	1,022,224	947,680	812,746
Revenues:							
Miscellaneous	556,646	532,322	669,290	651,722	651,722	607,542	607,542
Subtotal of Revenues	556,646	532,322	669,290	651,722	651,722	607,542	607,542
Fund Total Sources	1,488,935	1,492,971	1,602,664	1,433,161	1,673,946	1,555,222	1,420,288
Expenditures:							
Salaries and Benefits	64,556	101,445	109,256	112,727	112,727	122,041	125,895
Supplies	86	-	28	2,601	2,601	2,601	2,677
Services	399,878	420,614	409,580	530,870	530,870	535,673	596,117
Interfund Services	23,198	21,760	21,397	20,068	20,068	22,161	21,625
Intergovernmental Exp	41,178	45,866	39,811	60,000	60,000	60,000	60,000
Subtotal of Expenditures	528,896	589,685	580,072	726,266	726,266	742,476	806,314
Ending Reserves	960,039	903,286	1,022,592	706,895	947,680	812,746	613,974
Fund Total Uses	1,488,935	1,492,971	1,602,664	1,433,161	1,673,946	1,555,222	1,420,288

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,732,531	1,811,182	2,285,970	2,982,698	3,071,516	3,501,165	3,898,453
Revenues:							
Miscellaneous	11,742,901	12,376,625	13,149,175	14,309,889	14,309,889	14,302,728	15,378,728
Subtotal of Revenues	11,742,901	12,376,625	13,149,175	14,309,889	14,309,889	14,302,728	15,378,728
Fund Total Sources	13,475,432	14,187,807	15,435,145	17,292,587	17,381,405	17,803,893	19,277,181
Expenditures:							
Salaries and Benefits	399,176	500,669	620,342	632,537	657,537	627,989	647,819
Supplies	22,884	19,760	34,304	38,575	38,575	38,575	39,733
Services	11,094,210	11,211,562	11,521,397	13,015,430	12,990,430	13,015,378	14,632,837
Interfund Services	135,697	170,989	175,719	183,112	193,698	211,004	203,962
Intergovernmental Exp	-	1,881	9,700	10,586	-	-	-
Subtotal of Expenditures	11,651,967	11,904,861	12,361,462	13,880,240	13,880,240	13,892,946	15,524,351
Ending Reserves	1,823,465	2,282,946	3,073,683	3,412,347	3,501,165	3,910,947	3,752,830
Fund Total Uses	13,475,432	14,187,807	15,435,145	17,292,587	17,381,405	17,803,893	19,277,181

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

PW Admin & Engineering Fund (570)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted	Revised	Budget	Budget
				Budget	Budget		
Beginning Reserves	-	-	-	-	-	-	27,114
Revenues:							
Goods and Services Charges	-	-	-	-	-	7,592,854	7,728,034
Subtotal of Revenues	-	-	-	-	-	7,592,854	7,728,034
Fund Total Sources	-	-	-	-	-	7,592,854	7,755,148
Expenditures:							
Salaries and Benefits	-	-	-	-	-	5,077,563	5,153,766
Supplies	-	-	-	-	-	140,209	69,415
Interfund Supplies	-	-	-	-	-	4,905	5,052
Services	-	-	-	-	-	792,871	816,657
Interfund Services	-	-	-	-	-	1,162,458	1,132,192
Intergovernmental Exp	-	-	-	-	-	387,734	392,734
Subtotal of Expenditures	-	-	-	-	-	7,565,740	7,569,816
Ending Reserves	-	-	-	-	-	27,114	185,332
Fund Total Uses	-	-	-	-	-	7,592,854	7,755,148

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	5,242,128	5,790,933	6,403,965	6,368,375	7,110,661	7,803,385	7,898,429
Revenues:							
Taxes	1,890,216	1,872,320	1,887,193	1,900,000	1,900,000	1,900,000	1,915,000
Intergovernmental Rev	126,552	119,668	129,799	120,000	120,000	130,000	130,000
Miscellaneous	320,402	323,495	278,111	226,100	226,100	280,891	279,092
Non Revenues	190,168	202,670	208,213	222,329	222,329	221,657	221,657
Subtotal of Revenues	2,527,338	2,518,153	2,503,316	2,468,429	2,468,429	2,532,548	2,545,749
Fund Total Sources	7,769,466	8,309,086	8,907,281	8,836,804	9,579,090	10,335,933	10,444,178
Expenditures:							
Salaries and Benefits	1,610,791	1,685,334	1,627,412	1,836,800	1,836,800	1,958,800	2,093,800
Supplies	31,958	32,981	39,721	63,294	63,294	63,294	65,193
Services	290,528	142,090	77,815	353,318	353,318	380,318	409,726
Interfund Services	41,823	46,096	45,734	32,617	32,617	35,092	34,138
Subtotal of Expenditures	1,975,100	1,906,501	1,790,682	2,286,029	2,286,029	2,437,504	2,602,857
Ending Reserves	5,794,366	6,402,585	7,116,599	6,550,775	7,293,061	7,898,429	7,841,321
Fund Total Uses	7,769,466	8,309,086	8,907,281	8,836,804	9,579,090	10,335,933	10,444,178

Police Pension and Benefit Fund (613)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	5,164,855	5,039,546	5,571,730	5,827,188	5,836,212	5,854,317	5,756,117
Revenues:							
Miscellaneous	945,774	1,549,033	1,238,158	1,438,940	1,438,940	1,415,319	1,415,319
Subtotal of Revenues	945,774	1,549,033	1,238,158	1,438,940	1,438,940	1,415,319	1,415,319
Fund Total Sources	6,110,629	6,588,579	6,809,888	7,266,128	7,275,152	7,269,636	7,171,436
Expenditures:							
Salaries and Benefits	838,027	841,061	837,653	1,113,500	1,113,500	1,195,000	1,280,000
Supplies	28,934	39,039	16,544	42,076	42,076	42,076	43,339
Services	165,881	105,549	79,591	243,686	243,686	253,436	261,789
Interfund Services	32,778	34,172	34,511	21,573	21,573	23,007	22,491
Subtotal of Expenditures	1,065,620	1,019,821	968,299	1,420,835	1,420,835	1,513,519	1,607,619
Ending Reserves	5,045,009	5,568,758	5,841,589	5,845,293	5,854,317	5,756,117	5,563,817
Fund Total Uses	6,110,629	6,588,579	6,809,888	7,266,128	7,275,152	7,269,636	7,171,436

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	3,659,053	707,872	1,017,791	1,027,640	1,421,678	1,887,069	2,648,341
Revenues:							
Taxes	390,354	398,456	406,954	422,786	422,786	450,000	454,500
Miscellaneous	38,402	50,739	44,186	51,728	51,728	18,720	18,720
Non Revenues	-	-	-	-	-	300,000	350,000
Subtotal of Revenues	428,756	449,195	451,140	474,514	474,514	768,720	823,220
Fund Total Sources	4,087,809	1,157,067	1,468,931	1,502,154	1,896,192	2,655,789	3,471,561
Expenditures:							
Interfund Services	4,967	7,200	6,080	6,127	9,123	7,448	7,057
Intergovernmental Exp	142,948	131,684	41,052	2,996	-	-	-
Principal and Interest	3,232,022	-	-	-	-	-	-
Subtotal of Expenditures	3,379,937	138,884	47,132	9,123	9,123	7,448	7,057
Ending Reserves	707,872	1,018,183	1,421,799	1,493,031	1,887,069	2,648,341	3,464,504
Fund Total Uses	4,087,809	1,157,067	1,468,931	1,502,154	1,896,192	2,655,789	3,471,561

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	3,682,755	2,728,638	2,663,018	2,586,151	2,596,167	2,586,151	2,286,344
Revenues:							
Miscellaneous	72,171	57,611	41,607	78,915	78,915	73,242	69,724
Non Revenues	-	-	-	103,232	103,232	106,637	110,155
Other Financing Sources	1,217	-	-	-	-	-	-
Subtotal of Revenues	73,388	57,611	41,607	182,147	182,147	179,879	179,879
Fund Total Sources	3,756,143	2,786,249	2,704,625	2,768,298	2,778,314	2,766,030	2,466,223
Expenditures:							
Services	24,473	118,237	119,514	78,915	85,730	478,915	493,282
Interfund Services	3,010	4,995	2,558	658	658	771	706
Subtotal of Expenditures	27,483	123,232	122,072	79,573	86,388	479,686	493,988
Ending Reserves	3,728,660	2,663,017	2,582,553	2,688,725	2,691,926	2,286,344	1,972,235
Fund Total Uses	3,756,143	2,786,249	2,704,625	2,768,298	2,778,314	2,766,030	2,466,223

Fund Budgets

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)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	1,396,969	1,384,324	1,466,193	1,578,808	1,621,990	1,564,557	1,547,557
Revenues:							
Taxes	1,051,659	1,117,838	1,190,697	1,175,000	1,175,000	1,200,000	1,224,000
Intergovernmental Rev	15,524	-	-	-	-	-	-
Miscellaneous	82,123	40,915	37,801	21,541	21,541	25,986	25,986
Subtotal of Revenues	1,149,306	1,158,753	1,228,498	1,196,541	1,196,541	1,225,986	1,249,986
Fund Total Sources	2,546,275	2,543,077	2,694,691	2,775,349	2,818,531	2,790,543	2,797,543
Expenditures:							
Salaries and Benefits	1,280	11,293	8,258	-	-	-	-
Supplies	1,484	-	-	1,000	1,000	1,000	1,030
Services	34,322	4,454	7,497	9,260	9,260	6,397	6,555
Intergovernmental Exp	30,846	9,900	15,047	39,500	39,500	39,500	34,500
Capital	6,632	-	-	-	-	-	-
Principal and Interest	1,082,899	1,040,127	1,040,741	1,204,214	1,204,214	1,196,089	1,220,617
Subtotal of Expenditures	1,157,463	1,065,774	1,071,543	1,253,974	1,253,974	1,242,986	1,262,702
Ending Reserves	1,388,812	1,477,303	1,623,148	1,521,375	1,564,557	1,547,557	1,534,841
Fund Total Uses	2,546,275	2,543,077	2,694,691	2,775,349	2,818,531	2,790,543	2,797,543

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](#) was a [discrete component unit](#) of the City and funded by General Fund transfers. The fund was closed at the end of 2014.

Public Development Authority Fund (970)							
Revenues and Sources	2011	2012	2013	2014	2014	2015	2016
Expenditures and Uses	Actual	Actual	Actual	Adopted Budget	Revised Budget	Budget	Budget
Beginning Reserves	74,806	102,161	1,310,784	21,470	78,673	-	-
Revenues:							
Intergovernmental Rev	369,000	320,000	250,000	550,000	550,000	-	-
Miscellaneous	852	7,880	11,269	13,034	13,034	-	-
Other Financing Sources	-	1,176,877	-	-	-	-	-
Subtotal of Revenues	369,852	1,504,757	261,269	563,034	563,034	-	-
Fund Total Sources	444,658	1,606,918	1,572,053	584,504	641,707	-	-
Expenditures:							
Salaries and Benefits	50,231	52,510	54,815	56,176	56,176	-	-
Supplies	6,215	3,512	2,374	5,170	5,170	-	-
Services	284,662	231,977	258,796	484,654	484,654	-	-
Intergovernmental Exp	919	7,413	1,176,877	12,000	12,000	-	-
Subtotal of Expenditures	342,027	295,412	1,492,862	558,000	558,000	-	-
Ending Reserves	102,631	1,311,506	79,191	26,504	83,707	-	-
Fund Total Uses	444,658	1,606,918	1,572,053	584,504	641,707	-	-

Citywide Total

All Funds in Aggregate Revenues and Sources Expenditures and Uses	2011 Actual	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2015 Budget	2016 Budget
Beginning Reserves	123,441,576	167,400,789	162,174,048	117,691,179	160,389,165	123,061,372	113,731,004
Revenues:							
Taxes	72,307,505	76,896,970	83,809,778	85,283,500	85,283,500	87,737,397	89,353,998
Licenses and Permits	2,343,405	2,664,560	2,863,049	2,546,071	2,546,071	2,619,467	2,672,807
Intergovernmental Rev	15,768,423	17,125,761	13,665,437	13,460,071	35,728,137	11,796,183	13,232,702
Goods and Services Charges	64,031,343	71,929,221	88,056,485	86,344,838	89,243,683	91,418,501	92,928,395
Fines	2,116,559	1,972,190	1,901,991	2,119,233	2,119,233	1,950,383	2,008,895
Miscellaneous	23,901,627	23,551,383	21,405,824	24,995,784	26,061,578	23,353,942	23,341,731
Proprietary/Trust Gains (Loss)	-	(273)	8,055	-	-	-	-
Non Revenues	56,120,867	5,584,962	1,288,275	3,774,636	1,064,263	876,575	681,812
Other Financing Sources	6,696,353	9,209,382	23,856,534	8,536,330	12,111,408	9,753,516	28,707,793
Subtotal of Revenues	243,286,082	208,934,156	236,855,428	227,060,463	254,157,873	229,505,964	252,928,133
All Funds Total Sources	366,727,658	376,334,945	399,029,476	344,751,642	414,547,038	352,567,336	366,659,137
Expenditures:							
Salaries and Benefits	76,500,918	79,288,980	83,093,849	87,516,304	87,960,884	88,608,570	91,754,701
Supplies	6,847,157	8,981,410	8,218,705	9,760,454	10,489,060	9,970,864	10,011,448
Interfund Supplies	833,410	1,161,528	1,559,639	2,871,963	2,871,963	1,925,913	1,623,049
Services	43,909,289	43,589,483	43,015,878	53,187,194	68,438,073	57,535,655	61,247,937
Interfund Services	22,454,519	23,605,826	23,574,146	22,721,026	24,533,282	25,317,298	25,296,369
Intergovernmental Exp	10,063,178	12,335,473	14,064,788	13,870,748	12,709,518	10,268,531	9,325,877
Capital	24,141,087	33,124,881	54,036,759	40,480,942	88,859,898	35,265,896	46,599,679
Principal and Interest	13,979,797	12,705,975	9,986,772	10,689,323	10,873,328	10,941,082	11,113,269
Interfund	109,920	-	-	-	-	-	-
Subtotal of Expenditures	198,839,275	214,793,556	237,550,536	241,097,954	306,736,006	239,833,809	256,972,329
Ending Reserves	167,888,383	161,541,389	161,478,940	103,653,688	107,811,033	112,733,527	109,686,808
All Funds Total Uses	366,727,658	376,334,945	399,029,476	344,751,642	414,547,039	352,567,336	366,659,137

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DEPARTMENTAL BUDGETS

Departmental sections include:

- An organization chart and mission statement.
- A description of services.
- Links to additional sources of information.
- Funding sources and expenditures by type summary.
- Total paid staff FTEs.
- Revenues by fund and sub-type detail.
- Expenditures by fund and sub-type detail.
- Program (“group”) revenue and expenditure summaries with group descriptions. (Some departments are accounted for in a single Group and will not have this section.)
- Department 2015-16 Work Plan Priorities.
- Selected Activity Measures for some departments

Actual amounts are shown for 2011, 2012 and 2013. Adopted budget is shown for 2014. Budget amounts for 2015 and 2016, both years of the biennium, are shown individually.

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.

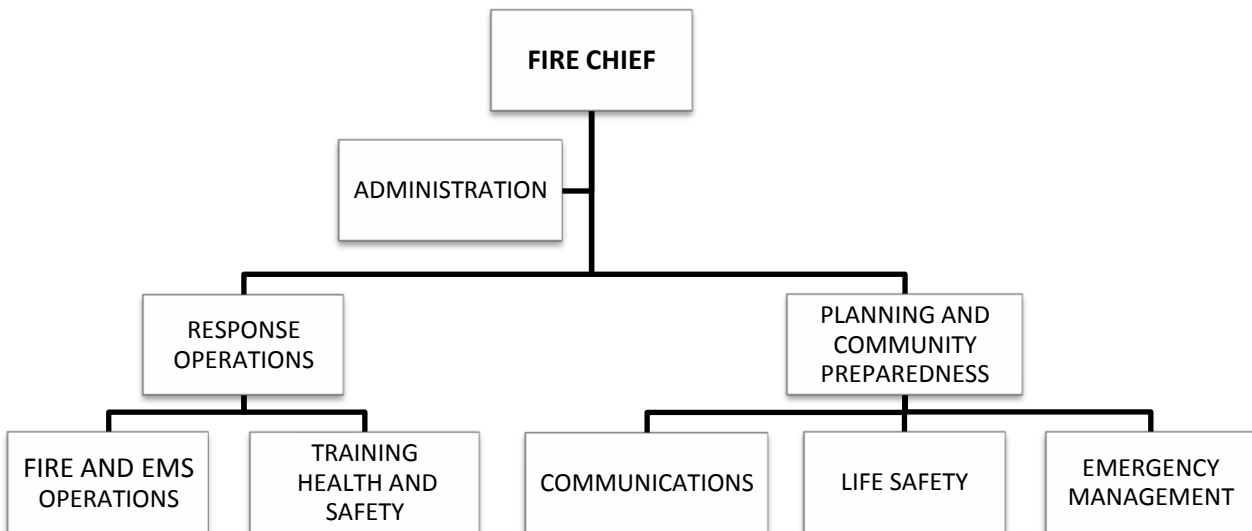
Expenditures by Type tables show total department expenditures. Expenditure totals balance in all sections of the budget, but expenditure types may be categorized slightly differently in different reports.

Department Programs (Groups)

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



Bellingham Fire Department Mission and Vision

Helping People Every Day

We focus on the value and safety of people as we strive for excellence in providing service to our neighborhoods and community.

Description of Services

The department is organized and designed to provide efficient and effective response for the protection of life and property within the City of Bellingham. The department is also responsible for a portion of the Whatcom County Medic Advanced Life Support (ALS) Transport Service, and all Whatcom County 9-1-1 fire and emergency medical dispatching.

Major initiatives administered by the department include: fire and emergency medical dispatch and response, disaster preparedness, fire code compliance/enforcement, fire investigation, public safety education, fire and emergency medical training, and billing for ambulance services.

The Fire Department Headquarters is located in the station at 1800 Broadway. There are six fire stations in the City and one Paramedic station in the county that house the emergency apparatus and crews. The department maintains a small classroom and limited drill facility at 910 Alabama, co-located with the 9-1-1 What-Comm Law Enforcement Dispatch Center.

Additional information about the Bellingham Fire Department and the most recent annual report, which includes response statistics, may be obtained from the [department's web page](#).

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 9-1-1 emergency dispatch of fire, emergency medical, and law enforcement services throughout Whatcom County. (The Public Safety Dispatch Fund is shared between the Fire and Police Departments; to see the budget for the fund as a whole, go to the Fund Budgets section of the document.)

The [Medic One Fund](#) accounts for the City's operation of a portion of the Medic One Advanced Life Support (ALS) services offered in Bellingham and Whatcom County.

*(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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	13,699,714	14,268,583	14,865,012	15,377,116	15,907,158	16,301,764
Public Safety Dispatch	1,174,126	1,270,448	1,313,247	1,351,895	1,412,901	1,454,046
Medic One	7,307,580	7,158,141	7,423,902	6,643,827	5,876,692	5,999,804
TOTAL ALL SOURCES	22,181,420	22,697,172	23,602,161	23,372,838	23,196,751	23,755,614

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	17,960,092	18,533,961	19,260,010	19,308,257	19,001,160	19,518,484
Supplies	593,861	716,645	729,762	728,029	625,081	645,033
Interfund Supplies	10,106	-	-	-	-	-
Other Services and Charges	763,512	541,140	659,221	962,515	890,952	913,270
Interfund Services	2,163,855	2,616,282	2,689,171	2,010,341	2,227,300	2,226,569
Intergovernmental Services	30,964	11,399	4,693	4,600	4,600	4,600
Interfund Charges	109,920	-	-	-	-	-
Subtotal of Operations	21,632,310	22,419,427	23,342,857	23,013,742	22,749,093	23,307,956
Debt Service	238,524	226,073	222,864	222,329	221,658	221,658
Capital Outlay	310,586	12,000	20,272	115,000	115,000	115,000
Interfund Transfers	-	39,672	16,168	21,767	111,000	111,000
TOTAL EXPENDITURES	22,181,420	22,697,172	23,602,161	23,372,838	23,196,751	23,755,614

TOTAL PAID STAFF	158.0	154.0	152.0	157.5	153.0	153.0
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[Budgeted positions are listed](#) in the personnel section.

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

Fire Department

Fire Department Budget Summary – Revenues

The difference between revenues attributed to the Fire Department 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 following revenue tables show department-specific 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business Licenses & Permits</i>	690	930	700	-	-	-
<i>Non Business Licenses & Permits</i>	41,561	17,734	6,280	-	-	-
Licenses & Permits Subtotal	42,251	18,664	6,980	-	-	-
<i>Direct Federal Grants</i>	190,631	266,175	21,853	-	-	-
<i>Indirect Federal Grants</i>	174,481	3,128	59,121	35,642	47,855	48,029
<i>Intergovernmental Service Revenues</i>	5,000	5,415	-	-	-	-
Intergovernmental Subtotal	370,112	274,718	80,974	35,642	47,855	48,029
<i>General Government Services</i>	45	55	-	208,920	208,920	215,188
<i>Public Safety Services</i>	-	364,921	657,074	810,259	816,888	834,409
<i>Economic Environment Services</i>	1,081	-	-	-	-	-
<i>Interfund Sales & Services</i>	109,920	-	-	-	-	-
Charges for Services Subtotal	111,046	364,976	657,074	1,019,179	1,025,808	1,049,597
<i>Rents, Leases & Concessions</i>	20,700	20,700	20,700	24,500	24,500	24,500
<i>Contributions & Donations (Private)</i>	-	100	38,216	-	-	-
<i>Other Miscellaneous Revenue</i>	27,868	28,766	18,265	-	38,110	38,110
Miscellaneous Subtotal	48,568	49,566	77,181	24,500	62,610	62,610
TOTAL REVENUES	571,977	707,924	822,209	1,079,321	1,136,273	1,160,236

Public Safety Dispatch Fund

Dispatch Fund revenues are recognized in the [Police Department](#) budget and are not shown here. The amount the Fire Department uses from the Dispatch Fund is shown in the department's Funding Sources table on the previous page.

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

Fire Department Budget Summary – Revenues (continued)

Beginning in 2014, Whatcom County assumed oversight responsibility for the countywide Medic One System. The County’s EMS fund is now contracting with the city to provide three of four Medic One ambulances and service. The associated revenue is all reflected in the Public Safety Services revenue category. The transfer-in that is shown below is the contribution from the City’s General Fund. The overall decrease in cost and revenue is due to other agencies in the County providing some of the responses that would previously have been provided by the City’s Medic One operations.

Medic One Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>State Grants</i>	1,738	1,534	1,208	-	-	-
<i>Intergovernmental Service Revenues</i>	3,394,430	3,791,225	-	-	-	-
Intergovernmental Subtotal	3,396,168	3,792,759	1,208	-	-	-
<i>General Government Services</i>	2,419	6,215	12,630	-	-	-
<i>Public Safety Services</i>	2,633,432	2,087,315	6,758,508	5,602,997	4,792,189	4,976,678
Charges for Services Subtotal	2,635,851	2,093,530	6,771,138	5,602,997	4,792,189	4,976,678
<i>Interest & Other Earnings</i>	11,082	9,655	7,199	9,042	9,333	9,333
<i>Contributions & Donations (Private)</i>	1,975	7,182	1,075	-	-	-
<i>Other Miscellaneous Revenue</i>	27,252	16,924	16,496	-	-	-
Miscellaneous Subtotal	40,309	33,761	24,770	9,042	9,333	9,333
<i>Proceeds of Refunding LT Debt</i>	-	12,000	-	-	-	-
<i>Transfers In</i>	1,046,735	1,082,366	1,067,774	1,125,000	1,125,000	1,125,000
Other Subtotal	1,046,735	1,094,366	1,067,774	1,125,000	1,125,000	1,125,000
TOTAL REVENUES	7,119,063	7,014,416	7,864,890	6,737,039	5,926,522	6,111,011

Fire Department

Fire Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	8,518,075	8,785,895	9,095,619	9,275,592	9,711,894	9,905,908
Overtime & Hazard Duty	328,511	299,688	371,087	540,254	576,513	585,930
Salaries & Wages Subtotal	8,846,586	9,085,583	9,466,706	9,815,846	10,288,407	10,491,838
Personnel Benefits	2,732,965	2,865,223	3,228,810	3,114,418	3,017,746	3,172,064
Pension & Disability Pay	220,772	231,772	-	-	-	-
Personnel Benefits Subtotal	2,953,737	3,096,995	3,228,810	3,114,418	3,017,746	3,172,064
Office & Oper. Supplies	77,621	119,950	186,438	124,423	125,294	130,251
Fuel Consumed	61,969	75,367	76,957	79,651	79,846	82,242
Small Tools & Minor Equip	70,516	175,738	84,038	204,901	86,295	88,884
Interfund Warehouse Supplies	9,118	-	-	-	-	-
Supplies Subtotal	219,224	371,055	347,433	408,975	291,435	301,377
Professional Services	113,391	96,636	135,494	126,591	163,323	168,223
Communication	21,511	14,540	11,794	18,736	23,697	24,408
Travel	3,339	692	8,555	8,765	17,067	18,079
Taxes & Operating Assessments	110	2,224	3,008	-	-	-
Operating Rentals & Leases	22,905	28,769	28,606	86,799	85,799	88,372
Utility Service	106,670	86	24	20,206	42,522	43,797
Repairs & Maintenance	113,753	28,343	40,964	40,644	48,864	50,330
Miscellaneous	43,949	23,721	33,171	42,490	44,942	46,289
Interfund Professional Services	57,401	47,913	45,339	81,288	90,269	91,213
Interfund Communication	245,493	296,708	365,607	427,867	495,436	508,123
Interfund Op Rentals & Leases	258,347	557,623	558,613	568,181	574,877	574,877
Interfund Insurance	85,275	95,802	96,487	97,283	89,574	89,574
Interfund Repairs & Maintenance	212,813	254,158	247,197	292,098	295,942	295,942
Other Services & Charges Subtotal	1,284,957	1,447,215	1,574,859	1,810,948	1,972,312	1,999,227
Intergovernmental Prof Servs	4,322	4,498	4,068	4,600	4,600	4,600
Interfund Transfers Out	-	25,164	-	-	111,000	111,000
Interfund Loan Repayment	-	-	-	-	213,364	213,364
Intergovernmental Svcs Subtotal	4,322	29,662	4,068	4,600	328,964	328,964
Machinery And Equipment	152,364	12,000	20,272	-	-	-
Capital Outlay Subtotal	152,364	12,000	20,272	-	-	-
Principal	190,168	202,670	208,213	210,815	-	1,799
Debt Service Principal Subtotal	190,168	202,670	208,213	210,815	-	1,799
Interest On Interfund Debt	48,356	23,403	14,651	11,514	8,294	6,495
Debt Service Interest Subtotal	48,356	23,403	14,651	11,514	8,294	6,495
TOTAL EXPENDITURES	13,699,714	14,268,583	14,865,012	15,377,116	15,907,158	16,301,764

Fire Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	747,808	814,398	817,730	841,740	880,278	897,569
Overtime & Hazard Duty	62,982	49,890	67,326	51,000	66,000	67,320
Salaries & Wages Subtotal	810,790	864,288	885,056	892,740	946,278	964,889
Personnel Benefits	324,054	341,540	359,469	367,751	351,899	375,151
Personnel Benefits Subtotal	324,054	341,540	359,469	367,751	351,899	375,151
Office & Oper. Supplies	3,771	2,505	4,226	2,967	3,991	4,111
Fuel Consumed	128	-	-	-	-	-
Small Tools & Minor Equip	4,169	4,523	4,200	11,766	11,766	12,118
Supplies Subtotal	8,068	7,028	8,426	14,733	15,757	16,229
Professional Services	50	16,094	17,742	20,600	30,600	31,518
Communication	-	-	12	-	-	-
Travel	2,623	2,190	3,127	7,936	7,936	8,174
Utility Service	4,207	-	-	-	-	-
Repairs & Maintenance	11,725	19,178	15,162	16,583	16,583	17,080
Miscellaneous	2,838	2,789	3,118	2,969	2,969	3,058
Interfund Professional Services	7,782	9,369	9,661	19,539	22,277	22,592
Interfund Communication	1,989	2,042	2,267	2,462	2,415	2,415
Interfund Op Rentals & Leases	-	5,930	6,582	6,582	16,187	12,940
Other Services & Charges Subtotal	31,214	57,592	57,671	76,671	98,967	59,830
Interfund Transfers Out	-	-	2,625	-	-	-
Intergovernmental Svcs Subtotal	-	-	2,625	-	-	-
TOTAL EXPENDITURES	1,174,126	1,270,448	1,313,247	1,351,895	1,412,901	1,454,046

Fire Department

Fire Department Budget Summary – Expenditures (continued)

Beginning in 2014, Whatcom County assumed oversight responsibility for the countywide Medic One System. The County's EMS fund is now contracting with the city to provide three of four Medic One ambulances and service. The overall decrease in cost and revenue is due to other agencies in the County providing some of the responses that would previously have been provided by the City's Medic One operations.

Medic One Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	3,821,913	3,919,016	4,014,527	3,774,569	3,301,033	3,366,949
Overtime & Hazard Duty	194,688	184,774	228,958	185,332	183,332	186,999
Salaries & Wages Subtotal	4,016,601	4,103,790	4,243,485	3,959,901	3,484,365	3,553,948
Personnel Benefits	1,008,324	1,041,765	1,076,484	1,157,601	912,465	960,594
Personnel Benefits Subtotal	1,008,324	1,041,765	1,076,484	1,157,601	912,465	960,594
Office & Oper. Supplies	234,825	255,011	283,789	217,832	235,520	242,587
Fuel Consumed	73,433	65,841	59,152	57,505	53,385	54,986
Small Tools & Minor Equip	67,429	17,710	30,962	28,984	28,984	29,854
Interfund Warehouse Supplies	988	-	-	-	-	-
Supplies Subtotal	376,675	338,562	373,903	304,321	317,889	327,427
Professional Services	102,074	131,645	172,322	311,566	270,663	273,875
Communication	10,043	10,387	11,177	14,575	14,575	15,013
Travel	3,908	5,828	1,736	3,699	3,699	3,809
External Taxes & Oper Assess	13,345	13,257	11,969	24,870	-	-
Operating Rentals & Leases	32,178	25,741	28,187	41,005	41,005	42,235
Insurance	30,488	24,932	25,916	32,000	-	-
Utility Service	23,571	18,312	21,588	26,884	2,473	2,547
Repairs & Maintenance	68,077	39,279	45,144	74,912	58,185	59,931
Miscellaneous	32,897	36,497	40,405	40,685	16,050	16,532
Interfund Professional Services	384,986	322,450	319,581	341,914	390,835	391,357
Interfund Communication	844,382	902,226	902,822	18,636	18,477	18,477
Interfund Op Rentals & Leases	-	-	-	-	81,725	69,773
Interfund Insurance	14,732	15,093	18,100	15,201	13,698	13,698
Interfund Repairs & Maintenance	162,743	106,968	116,915	139,290	135,588	135,588
Other Services & Charges Subtotal	1,723,424	1,652,615	1,715,862	1,085,237	1,046,973	1,042,835
Intergovernmental Prof Servs	26,642	6,901	625	-	-	-
Interfund Subsidies	-	14,508	13,543	21,767	-	-
Intergovernmental Svcs Subtotal	26,642	21,409	14,168	21,767	-	-
Machinery And Equipment	155,914	-	-	115,000	115,000	115,000
Capital Outlay Subtotal	155,914	-	-	115,000	115,000	115,000
TOTAL EXPENDITURES	7,307,580	7,158,141	7,423,902	6,643,827	5,876,692	5,999,804

Fire Department Program Groups

The difference between the revenues budgeted in 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Fire Administration	21,261	22,819	209,923	432,929	437,058	449,435
Fire Operations	332,903	661,464	531,295	580,750	580,750	586,558
Fire Life Safety Operations	43,332	18,664	6,980	-	-	-
Fire Dept Training Operations	-	4,903	26,285	30,000	32,500	38,104
Emergency Medical Services	7,119,063	7,014,416	7,864,890	6,737,039	5,926,522	6,111,011
Emergency Management	174,481	74	47,726	35,642	85,965	86,139
Fire/EMS Dispatch Operations	-	-	1,000	-	-	-
Subtotal of Revenues by Group	7,691,040	7,722,340	8,688,099	7,816,360	7,062,795	7,271,247

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Fire Administration	1,126,477	1,207,409	1,410,287	1,742,073	1,841,315	1,873,545
Fire Operations	11,282,210	11,936,951	12,221,746	12,319,163	12,765,553	13,093,933
Fire Life Safety Operations	444,360	471,418	507,919	477,553	421,957	434,758
Fire Dept Training Operations	384,498	375,205	438,188	454,042	462,822	471,897
Emergency Medical Services	7,307,580	7,158,141	7,423,902	6,643,827	5,876,692	5,999,804
Emergency Management	462,169	277,600	286,872	384,285	415,511	427,631
Fire/EMS Dispatch Operations	1,174,126	1,270,448	1,313,247	1,351,895	1,412,901	1,454,046
TOTAL EXPENDITURES	22,181,420	22,697,172	23,602,161	23,372,838	23,196,751	23,755,614

Group Descriptions

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

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

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

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

Fire Department Program Groups (continued)

Group Descriptions (continued)

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.

Fire Department 2015-16 Work Plan

Fire District 8 - Fire Department Consolidation

- Planning committee formation
- Annexation status and impacts
- Potential for new shared fire station
- Evaluate ability for shared labor

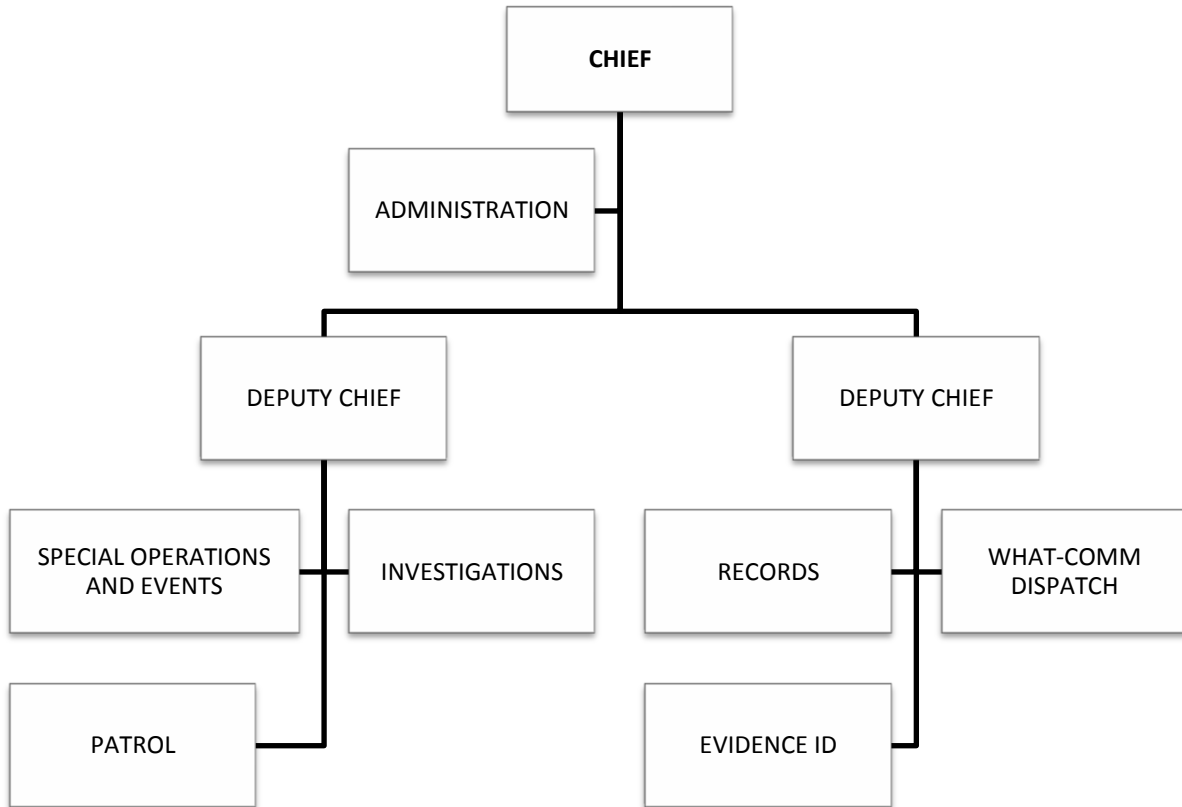
Fire Boat

- Delivery and in service Spring 2015
- Port Collaboration - Boathouse; Security threats & special operations
- Bellingham School District collaboration - boat naming process
- Operational costs: labor contract, training, fuel, equipment & maintenance
- Define automatic and mutual aid opportunities
- Continue to look at grant opportunities; (\leq \$25,000)

Community Paramedic Pilot Program

- 9-month pilot continuing thru June 2015
- Changes in healthcare system nation-wide
- Focus on cost avoidance; many facets
- Demonstrate feasibility with measurable:
 - o Field evaluation at paramedic skill level
 - o Connecting people (patients, citizens) with appropriate services
 - Improve access to vulnerable populations (mental health, substance abuse, homeless)
 - Collaboration with BPD neighborhood police program & WAHA
 - o Reduction in non-emergency (acute/critical) 911 calls
 - Reduce recurrences
 - Inappropriate utilization/dependence on 911 services
- Explore cost recovery options thru billing (Medicare, Medicaid, Insurance)
- Project budget proposal for full program implementation (mid-2015/2016)

POLICE DEPARTMENT



Bellingham Police Department Mission

The Bellingham Police Department is dedicated to enhancing the quality of life in our community by providing the highest level of service with Integrity, Innovation, and Respect.

Vision: The Bellingham Police Department will exist to provide professional, honorable and compassionate service to the members of our community. We will continue to build upon this vision through open communication and receptiveness to new ideas.

Core Values: **Respect** - To value the importance of the law and the diversity of our citizens and fellow employees. **Integrity** - To act with courage, honor, and truthfulness to uphold the trust of our citizens. **Innovation** - To be creative, flexible, and resourceful to meet the needs of the community. **Compassion** - To make decisions and take actions with empathy and consideration for others. **Accountability** - To demonstrate responsibility through our words and actions.

Additional information about the Bellingham Police Department's services and activities may be obtained from the [department's web page](#).

Police Department

Description of Services

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

Police Department Budget Summary

The majority of the Police Department's operations are funded by the City's General Fund. Additional funding comes from 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	20,707,384	20,611,116	22,134,879	22,408,741	23,094,645	23,664,358
Police Federal Equitable Share	135,612	93,087	73,082	162,172	200,157	40,102
Asset Forfeiture/Drug Enforce.	41,172	46,817	41,414	62,031	62,746	37,265
Criminal Justice	248,091	278,955	506,049	763,311	248,474	255,267
Public Safety Dispatch	3,054,780	3,443,778	3,170,609	3,470,735	4,113,509	5,492,061
TOTAL ALL SOURCES	24,187,039	24,473,753	25,926,033	26,866,990	27,719,531	29,489,053

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	18,007,544	17,812,458	19,270,270	20,232,458	20,678,386	21,215,968
Supplies	763,547	954,805	779,683	994,797	1,079,519	960,174
Interfund Supplies	85	-	32	-	-	-
Other Services and Charges	1,197,220	1,295,712	1,207,263	1,497,918	1,109,129	1,172,526
Interfund Services	2,339,935	2,375,190	2,207,977	2,310,890	2,398,369	2,507,257
Intergovernmental Services	1,625,572	1,696,804	2,020,040	1,644,044	1,616,469	1,616,469
Subtotal of Operations	23,933,903	24,134,969	25,485,265	26,680,107	26,881,872	27,472,394
Capital Outlay	113,136	192,944	65,764	36,000	837,659	2,016,659
Interfund Transfers	140,000	145,840	375,004	150,883	-	-
TOTAL EXPENDITURES	24,187,039	24,473,753	25,926,033	26,866,990	27,719,531	29,489,053

TOTAL PAID STAFF	163.0	163.0	160.9	168.4	173.9	173.9
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[Budgeted positions are listed](#) in the personnel section.

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

Police Department Budget Summary – Revenues

The difference between revenues attributed to the Police 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. These revenue tables show department-specific revenue only

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business & Occupation Taxes</i>	-	-	270,299	345,000	285,000	285,000
<i>Excise Taxes</i>	285,892	289,224	-	-	-	-
Taxes Subtotal	285,892	289,224	270,299	345,000	285,000	285,000
<i>Business Licenses & Permits</i>	1,050	14,860	2,290	2,000	2,000	2,000
<i>Non Business Licenses & Permits</i>	36,728	35,904	42,514	36,000	36,000	36,000
Licenses & Permits Subtotal	37,778	50,764	44,804	38,000	38,000	38,000
<i>Direct Federal Grants</i>	202,840	247,053	171,520	88,667	130,667	88,667
<i>Indirect Federal Grants</i>	75,888	83,364	87,899	-	67,220	-
<i>State Grants</i>	6,730	-	7,247	-	-	-
<i>Intergovernmental Service Revenues</i>	142,696	132,987	-	-	-	-
Intergovernmental Subtotal	428,154	463,404	266,666	88,667	197,887	88,667
<i>General Government Services</i>	2,310	1,796	2,530	2,060	-	-
<i>Public Safety Services</i>	480,643	656,357	774,995	616,866	549,313	565,792
<i>Utilities & Environment Services</i>	25,564	25,452	-	-	-	-
<i>Economic Environment Services</i>	-	-	28,878	30,900	30,900	31,827
<i>Interfund Sales & Services</i>	41,311	-	5,043	60,498	-	-
Charges for Services Subtotal	549,828	683,605	811,446	710,324	580,213	597,619
<i>Civil Parking Infraction Penalties</i>	12,200	10,700	11,200	10,300	10,300	10,609
<i>Non Court Fines, Forfeitures, Penalties</i>	-	2,166	(22)	-	-	-
Fines & Penalties Subtotal	12,200	12,866	11,178	10,300	10,300	10,609
<i>Contributions & Donations (Private)</i>	18	-	-	-	-	-
<i>Other Miscellaneous Revenue</i>	9,801	2,442	8,046	-	-	-
Miscellaneous Subtotal	9,819	2,442	8,046	-	-	-
<i>Transfers In</i>	346,286	368,042	368,042	373,042	-	-
Other Subtotal	346,286	368,042	368,042	373,042	-	-
TOTAL REVENUES	1,669,957	1,870,347	1,780,481	1,565,333	1,111,400	1,019,895

Police Department

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Direct Federal Grants	16,172	852	10,284	-	-	-
Federal Entitlements, Impact Payments	5,597	7,903	37,335	-	-	-
State Entitlements, Impact Payments	269,912	273,129	305,507	376,634	376,634	376,634
Intergovernmental Subtotal	291,681	281,884	353,126	376,634	376,634	376,634
Interest & Other Earnings	13,082	14,273	9,575	12,216	10,011	10,011
Other Miscellaneous Revenue	85,936	26,899	72,580	40,000	40,000	40,000
Miscellaneous Subtotal	99,018	41,172	82,155	52,216	50,011	50,011
TOTAL REVENUES	390,699	323,056	435,281	428,850	426,645	426,645

Public Safety Dispatch Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Interlocal Grants, Entitlements	1,655,561	1,966,562	1,966,084	1,900,000	1,900,000	1,900,000
Intergovernmental Service Revenues	1,119,570	1,101,398	-	-	-	-
Intergovernmental Subtotal	2,775,131	3,067,960	1,966,084	1,900,000	1,900,000	1,900,000
General Government Services	-	-	74	-	-	-
Public Safety Services	259	1,901,598	3,039,192	3,118,763	3,240,735	3,336,580
Interfund Sales & Services	1,793,614	-	-	-	-	-
Charges for Services Subtotal	1,793,873	1,901,598	3,039,266	3,118,763	3,240,735	3,336,580
Interest & Other Earnings	15,462	22,544	21,706	28,809	16,758	16,758
Other Miscellaneous Revenue	31	150	4,500	-	-	-
Miscellaneous Subtotal	15,493	22,694	26,206	28,809	16,758	16,758
TOTAL REVENUES	4,584,497	4,992,252	5,031,556	5,047,572	5,157,493	5,253,338

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 for both departments are shown in the Fund Budgets section of the document.

Police Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	11,000,535	10,594,190	11,215,984	11,669,914	12,250,807	12,490,602
<i>Overtime & Hazard Duty</i>	527,092	426,819	643,327	552,567	556,104	567,226
Salaries & Wages Subtotal	11,527,627	11,021,009	11,859,311	12,222,481	12,806,911	13,057,828
<i>Personnel Benefits</i>	3,179,103	4,318,292	4,675,096	5,068,415	5,005,345	5,198,691
<i>Pension & Disability Pay</i>	879,228	-	-	-	-	-
Personnel Benefits Subtotal	4,058,331	4,318,292	4,675,096	5,068,415	5,005,345	5,198,691
<i>Office & Oper. Supplies</i>	241,308	185,025	236,152	221,253	210,921	217,249
<i>Fuel Consumed</i>	180,835	186,520	186,565	149,672	150,765	155,289
<i>Small Tools & Minor Equip</i>	164,720	193,097	234,212	245,152	258,213	265,959
<i>Interfund Warehouse Supplies</i>	85	-	-	-	-	-
Supplies Subtotal	586,948	564,642	656,929	616,077	619,899	638,497
<i>Professional Services</i>	601,188	688,131	599,849	496,079	508,111	520,694
<i>Communication</i>	61,524	65,776	58,564	65,271	65,111	67,064
<i>Travel</i>	37,469	28,289	40,356	44,937	43,660	44,970
<i>Taxes & Operating Assessments</i>	-	-	6	-	-	-
<i>Operating Rentals & Leases</i>	76,419	89,592	86,672	64,028	63,865	65,781
<i>Insurance</i>	-	1,020	787	583	583	583
<i>Utility Service</i>	8,531	7,055	7,642	14,132	33,367	34,367
<i>Repairs & Maintenance</i>	90,734	105,212	122,155	111,709	104,271	107,399
<i>Miscellaneous</i>	75,579	50,334	65,646	74,295	93,630	96,437
<i>Interfund Professional Services</i>	87,067	106,129	93,603	50,634	56,217	147,901
<i>Interfund Communication</i>	807,795	811,312	824,682	851,778	910,374	935,845
<i>Interfund Op Rentals & Leases</i>	545,334	555,092	549,148	599,214	671,170	671,170
<i>Interfund Insurance</i>	199,445	211,454	180,130	177,710	166,499	166,499
<i>Interfund Repairs & Maintenance</i>	328,263	302,086	295,551	328,678	298,828	298,828
Other Services & Charges Subtotal	2,919,348	3,021,482	2,924,791	2,879,048	3,015,686	3,157,538
<i>Intergovernmental Prof Servs</i>	1,605,130	1,675,480	1,998,716	1,622,720	1,595,145	1,595,145
Intergovernmental Svcs Subtotal	1,605,130	1,675,480	1,998,716	1,622,720	1,595,145	1,595,145
<i>Machinery And Equipment</i>	10,000	10,211	20,036	-	51,659	16,659
Capital Outlay Subtotal	10,000	10,211	20,036	-	51,659	16,659
TOTAL EXPENDITURES	20,707,384	20,611,116	22,134,879	22,408,741	23,094,645	23,664,358

Police Department

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Office & Oper. Supplies</i>	41,064	25,328	35,667	138,410	147,810	118,254
<i>Fuel Consumed</i>	-	-	-	28,000	3,000	3,090
<i>Small Tools & Minor Equip</i>	76,605	39,758	61,984	133,820	230,820	122,385
Supplies Subtotal	117,669	65,086	97,651	300,230	381,630	243,729
<i>Professional Services</i>	93,357	137,036	96,689	235,000	25,000	25,750
<i>Travel</i>	1,973	5,889	4,941	82,000	16,000	10,300
<i>Repairs & Maintenance</i>	-	-	-	50,000	-	-
<i>Miscellaneous</i>	400	2,380	600	53,000	16,000	16,480
<i>Interfund Professional Services</i>	18,812	18,353	39,304	72,097	22,249	22,249
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	1,070	698
<i>Interfund Repairs & Maintenance</i>	24,888	21,804	16,360	19,187	13,428	13,428
Other Services & Charges Subtotal	139,430	185,462	157,894	511,284	93,747	88,905
<i>Interfund Transfers Out</i>	140,000	140,000	365,000	140,000	-	-
Intergovernmental Svcs Subtotal	140,000	140,000	365,000	140,000	-	-
<i>Machinery And Equipment</i>	27,776	28,311	-	36,000	36,000	-
Capital Outlay Subtotal	27,776	28,311	-	36,000	36,000	-
TOTAL EXPENDITURES	424,875	418,859	620,545	987,514	511,377	332,634

Police Department Budget Summary – Expenditures (continued)

Public Safety Dispatch Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	1,564,469	1,618,641	1,727,969	1,846,403	1,815,618	1,851,895
<i>Overtime & Hazard Duty</i>	165,655	125,636	202,843	196,000	196,000	199,920
Salaries & Wages Subtotal	1,730,124	1,744,277	1,930,812	2,042,403	2,011,618	2,051,815
<i>Personnel Benefits</i>	691,462	728,880	805,051	899,159	854,512	907,634
Personnel Benefits Subtotal	691,462	728,880	805,051	899,159	854,512	907,634
<i>Office & Oper. Supplies</i>	8,540	9,160	8,734	44,790	44,290	44,296
<i>Fuel Consumed</i>	1,956	1,548	1,596	1,800	1,800	1,800
<i>Small Tools & Minor Equip</i>	48,519	314,369	14,773	31,900	31,900	31,852
<i>Warehouse Supplies</i>	-	-	32	-	-	-
Supplies Subtotal	59,015	325,077	25,135	78,490	77,990	77,948
<i>Professional Services</i>	997	77	4,832	67,700	2,500	2,500
<i>Communication</i>	-	-	616	690	1,380	1,380
<i>Travel</i>	11,171	12,863	18,786	3,300	3,300	3,351
<i>Taxes & Operating Assessments</i>	-	-	22	-	-	-
<i>Operating Rentals & Leases</i>	-	-	402	3,100	2,412	2,412
<i>Utility Service</i>	27,639	26,813	25,388	33,434	33,434	33,548
<i>Repairs & Maintenance</i>	109,664	71,222	61,638	83,400	81,245	124,145
<i>Miscellaneous</i>	575	4,023	11,672	15,260	15,260	15,365
<i>Interfund Professional Services</i>	336,697	275,583	132,772	127,761	148,687	148,897
<i>Interfund Communication</i>	15,158	14,660	14,994	16,249	16,698	16,698
<i>Interfund Op Rentals & Leases</i>	32,343	35,270	37,376	43,250	68,213	60,108
<i>Interfund Insurance</i>	13,513	15,717	16,695	17,281	19,321	19,321
<i>Interfund Repairs & Maintenance</i>	5,980	7,730	7,362	7,051	5,615	5,615
Other Services & Charges Subtotal	553,737	463,958	332,555	418,476	398,065	433,340
<i>Intergovernmental Prof Servs</i>	20,442	21,324	21,324	21,324	21,324	21,324
<i>Interfund Transfers Out</i>	-	5,840	10,004	10,883	-	-
Intergovernmental Svcs Subtotal	20,442	27,164	31,328	32,207	21,324	21,324
<i>Machinery And Equipment</i>	-	154,422	45,728	-	750,000	2,000,000
Capital Outlay Subtotal	-	154,422	45,728	-	750,000	2,000,000
TOTAL EXPENDITURES	3,054,780	3,443,778	3,170,609	3,470,735	4,113,509	5,492,061

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 for both departments are shown in the Fund Budgets section of the document.

Police Department

Police Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Police Revenues and Reserves</i>	2,519,601	2,800,475	2,934,412	2,924,303	3,870,733	3,933,053
<i>Police Administration</i>	645,591	652,883	643,430	456,120	165,663	147,494
<i>Patrol/Traffic Operations</i>	496,421	643,029	770,922	477,175	532,666	507,927
<i>Police Special Operations</i>	55,000	59,628	54,273	55,000	8,591	-
<i>Police Investigations Operations</i>	461,204	363,348	283,630	497,498	285,000	285,000
<i>Police Records Operations</i>	25,538	41,099	24,836	29,540	27,480	27,974
<i>Police Proactive Operations</i>	2,375	111,212	13,674	50,000	92,000	51,500
<i>Police Dispatch Operations</i>	2,439,423	2,513,981	2,522,141	2,552,119	1,713,405	1,746,930
Subtotal of Revenues by Group	6,645,153	7,185,655	7,247,318	7,041,755	6,695,538	6,699,878

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Police Administration</i>	5,156,274	5,444,792	6,069,650	6,182,789	5,870,506	5,913,844
<i>Patrol/Traffic Operations</i>	9,763,161	9,944,110	10,700,888	10,878,378	11,586,667	11,880,960
<i>Police Special Operations</i>	333,302	276,524	458,364	402,023	401,946	411,260
<i>Police Investigations Operations</i>	3,514,404	3,089,477	3,181,167	3,301,507	3,097,056	3,064,255
<i>Police Off of Prof Responsibil</i>	466,064	416,671	448,976	438,301	559,827	573,362
<i>Police Records Operations</i>	1,069,889	1,106,224	1,061,764	1,197,683	1,188,314	1,229,006
<i>Police Proactive Operations</i>	829,165	752,177	834,615	995,574	901,706	924,305
<i>Police Dispatch Operations</i>	3,054,780	3,443,778	3,170,609	3,470,735	4,113,509	5,492,061
TOTAL EXPENDITURES	24,187,039	24,473,753	25,926,033	26,866,990	27,719,531	29,489,053

Group Descriptions

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.

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.

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

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

Police Department Program Groups (continued)

Group Descriptions (continued)

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.

Police Department 2015-16 Work Plan

2015 Priorities:

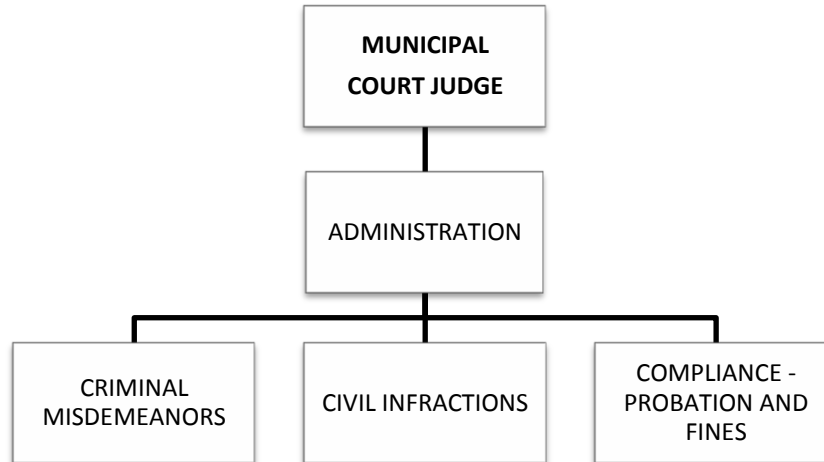
- Police Officer positions - Four 2014 vacancies filled and attending CJTC Training; 2015 - Two new Police Officer Positions budgeted for 2015 with three projected retirements/resignations requiring new hires in 2015 (Budgeted)
- Samish Way - continuation of methamphetamine testing of area hotels; training and implementation with County Health Department collaboration.
- WhatComm/ECC relocation - Space allocation study to be completed/facilities evaluation for relocation of Prospect
- (Fire) and WhatComm (Police) 911 centers. (Budgeted in BPD GF)
- Futures Group - Employee Evaluation/Revision Committee; Discipline Policy review/rewrite; Mission/Vision/Values Committee work completed. (Internal costs absorbed by BPD GF Budget)

Police Department Activity Measures

Police Dispatch Group Workload	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
CAD Incidents (thousands)	126.7	128.1	128.7	129.0	128.4	128.7	127.2	124.5	134.3	140.2
CAD Incidents per Dispatcher	5,509	5,569	5,594	5,611	5,583	4,951	5,533	5,081	5,839	6,096
<i>CAD Incidents = the number of incidents generated by Computer Assisted Dispatch (CAD) system at the 911 Center for all County law enforcement agencies.</i>										

More Police activity data may be obtained from the [department's web page](#). Look for Police Daily Activity and Neighborhood Crime Statistics under Quick Links on the right side of the page.

BELLINGHAM MUNICIPAL COURT



Departmental Mission

Administer the operations of the judicial branch of city government in a neutral and effective manner and ensure equal access to justice for all citizens.

Description of Services

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

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

CIVIL: The Court also hears thousands of civil infractions, primarily involving traffic and parking violations, each year. The Court has appellate jurisdiction over impoundment decisions of the City's Hearing Examiner.

The Whatcom County Superior Court has jurisdiction over felonies committed within the County, including those within the City of Bellingham.

For more information and on-line services visit the [Municipal Court web page](#).

Municipal Court Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810
TOTAL ALL SOURCES	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	1,118,192	1,183,514	1,187,743	1,326,450	1,286,554	1,328,839
<i>Supplies</i>	19,863	29,676	42,278	48,035	48,485	50,415
<i>Other Services and Charges</i>	777,400	791,207	79,384	172,998	182,228	187,627
<i>Interfund Services</i>	160,521	172,805	181,220	196,410	211,929	211,929
<i>Intergovernmental Services</i>	267,574	284,937	285,421	352,000	327,000	327,000
Subtotal of Operations	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810
TOTAL EXPENDITURES	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810

TOTAL PAID STAFF	13.0	14.0	13.2	15.0	14.0	14.0
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[Budgeted positions are listed](#) in the personnel section.

Municipal Court Budget Summary – Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>State Grants</i>	52,500	142,750	9,900	90,000	90,000	-
Intergovernmental Subtotal	52,500	142,750	9,900	90,000	90,000	-
<i>General Government Services</i>	-	33	-	-	340,000	350,200
<i>Public Safety Services</i>	217,596	236,014	272,860	257,500	257,500	265,225
Charges for Services Subtotal	217,596	236,047	272,860	257,500	597,500	615,425
<i>Civil Infraction Penalties</i>	563,581	520,613	519,691	612,360	612,360	630,731
<i>Civil Parking Infraction Penalties</i>	15,876	17,855	23,028	15,450	15,450	15,914
<i>Criminal Traffic Misdemeanor Fines</i>	129,420	142,862	155,839	144,200	144,200	148,526
<i>Criminal Non Traffic Fines</i>	357,314	319,277	297,492	325,000	325,000	334,750
<i>Non Court Fines, Forfeitures, Penalties</i>	728	561	477	515	515	530
Fines & Penalties Subtotal	1,066,919	1,001,168	996,527	1,097,525	1,097,525	1,130,451
<i>Interest & Other Earnings</i>	19,620	21,529	31,859	25,000	25,000	25,000
<i>Other Miscellaneous Revenue</i>	13	(1,231)	2,609	-	-	-
Miscellaneous Subtotal	19,633	20,298	34,468	25,000	25,000	25,000
<i>Transfers In</i>	375,000	350,800	350,800	421,300	-	-
Other Subtotal	375,000	350,800	350,800	421,300	-	-
TOTAL REVENUES	1,731,648	1,751,063	1,664,555	1,891,325	1,810,025	1,770,876

The State grant revenue budgeted for 2015 was \$90,000, actual award was \$72,200.

The difference between the department's revenues and expenditures is made up from General Fund reserves or revenues shared by multiple departments. A contribution to the General Fund from the Parking Services Fund recovers the processing costs of parking enforcement. This was coded as a transfer in, but is now coded as Government Service revenue.

Municipal Court Department

Municipal Court Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	802,682	822,966	816,833	897,213	885,953	903,571
Overtime & Hazard Duty	146	674	112	5,000	5,000	5,100
Salaries & Wages Subtotal	802,828	823,640	816,945	902,213	890,953	908,671
Personnel Benefits	315,364	359,874	370,798	424,237	395,601	420,168
Personnel Benefits Subtotal	315,364	359,874	370,798	424,237	395,601	420,168
Office & Oper. Supplies	15,539	18,984	24,068	44,945	45,395	47,232
Small Tools & Minor Equip	4,324	10,692	18,210	3,090	3,090	3,183
Supplies Subtotal	19,863	29,676	42,278	48,035	48,485	50,415
Professional Services	747,289	763,762	54,496	129,140	129,140	133,014
Travel	1,287	1,679	1,961	3,636	3,044	3,135
Operating Rentals & Leases	1,399	2,840	3,428	1,648	3,648	3,697
Utility Service	-	-	-	-	8,212	8,458
Repairs & Maintenance	1,801	466	528	1,339	1,339	1,379
Miscellaneous	25,624	22,460	18,971	37,235	36,845	37,944
Interfund Professional Services	3,938	3,649	2,273	14,248	14,662	14,662
Interfund Communication	9,307	9,674	10,480	10,328	25,381	25,381
Interfund Op Rentals & Leases	127,184	138,766	151,399	156,166	162,413	162,413
Interfund Insurance	20,092	19,256	15,729	14,330	8,135	8,135
Interfund Repairs & Maintenance	-	1,460	1,339	1,338	1,338	1,338
Other Services & Charges Subtotal	937,921	964,012	260,604	369,408	394,157	399,556
Intergovernmental Prof Servs	267,574	284,937	285,421	352,000	327,000	327,000
Intergovernmental Services Subtotal	267,574	284,937	285,421	352,000	327,000	327,000
TOTAL EXPENDITURES	2,343,550	2,462,139	1,776,046	2,095,893	2,056,196	2,105,810

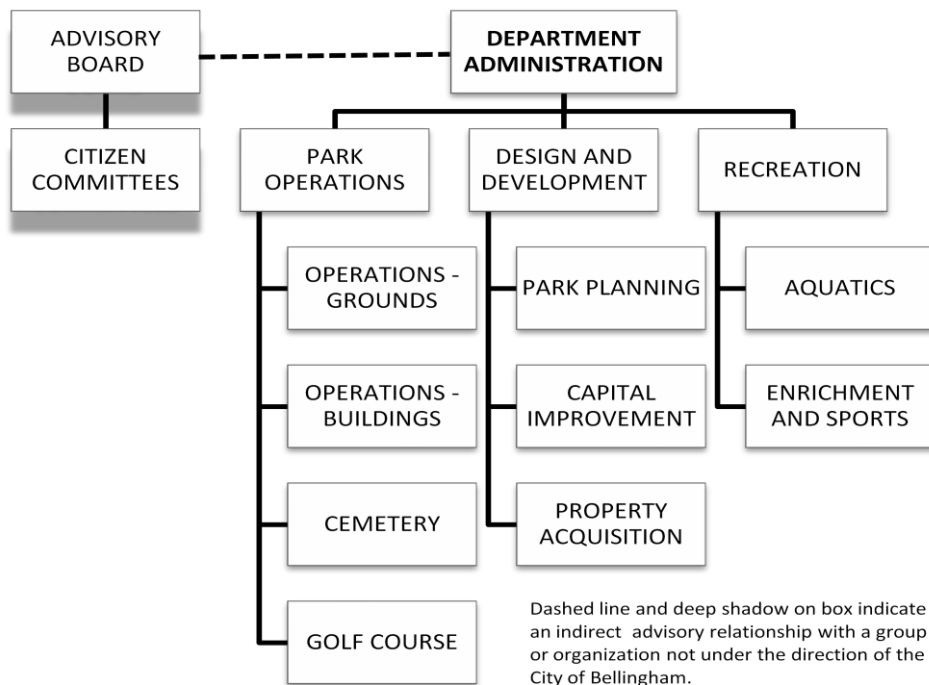
Municipal Court 2015-16 Work Plan

- Implement Washington Supreme Court's Case Standards for Indigent Defense as mandated.
- Utilize 2015 awarded grant of \$72,200 from the Washington State Office of Public Defense.
- Establish a Mental Health Court in collaboration with Whatcom County.
- Capital Project: Replace Audio Recording System in courtrooms. (Current equipment is 10-12- years old)

Municipal Court Activity Measures

Municipal Court Services Group	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Case Load Per Public Defense Attorney	486	392	436	399	378	403	368
<i>*Maximum allowable caseload is 400.</i>							
Infractions Filed	9,304	8,910	8,614	7,483	7,213	7,048	6,898
Infraction Hearings	4,563	4,557	4,193	3,450	4,267	3,213	2,778
Misdemeanors Filed	4,089	3,665	3,844	3,576	3,442	3,606	3,131
Misdemeanor Hearings	16,220	14,499	14,261	14,523	18,406	14,951	14,975
Parking Citations Filed	53,023	50,967	54,186	44,966	43,681	35,475	30,657
Parking Hearings	969	966	1,561	1,243	1,245	1,240	885
Total Number of Hearings	21,752	20,022	20,015	19,216	23,918	19,404	18,638

PARKS AND RECREATION DEPARTMENT



Departmental Mission

Support a healthy community by providing high quality parks and recreation services.

Description of Services

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

Maintain and operate [community recreation assets](#) including:

- Neighborhood and community parks.
- Park facilities, including Bloedel Donovan Multi-Purpose Facility, Civic Athletic Complex, and a variety of athletic fields and courts.
- Enterprise operations including [Lake Padden Golf Course](#) and [Bayview Cemetery](#).
- Multi-modal trail system.
- Open space, natural areas, and [greenways](#).

Provide a comprehensive, year-round [recreation program](#). This includes managing the [Aquatic Center](#), athletic facilities and recreation programs, and providing scheduling, coordination and support for other community programs sponsored by a variety of groups and agencies.

More information can be found on the [main department](#) and [department services](#) web pages.

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](#), and [Park Impact Fee](#) funds. The expenditure from the [Greenways Endowment](#) fund helps fund 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	6,792,043	7,224,099	7,353,073	7,410,863	7,533,569	7,724,819
<i>Squalicum Park/Olympic</i>	39,939	26,659	15,514	-	-	-
<i>Olympic-Whatcom Falls Park Addl</i>	-	-	2,514	200,506	588	587
<i>Little Squalicum-Oeser Settlement</i>	32,816	9,480	6,154	-	-	-
<i>Environmental Remediation</i>	116,776	222,380	202,589	22,449	23,039	23,235
<i>1st 1/4% Real Estate Excise Tax</i>	479,378	42,409	99,218	631,000	139,456	140,691
<i>2nd 1/4% Real Estate Excise Tax</i>	19,744	13,374	122,665	50,000	140,000	40,000
<i>Transportation Benefit District</i>	-	-	-	450,000	-	-
<i>Beyond Greenways</i>	108,555	77,465	528,136	79,661	27,624	27,737
<i>Greenways III</i>	9,964,369	794,141	1,833,824	9,126,891	5,124,068	4,540,560
<i>Parks Impact</i>	885,773	219,731	364,829	2,685,740	830,679	1,834,174
<i>Sportsplex</i>	-	-	-	-	-	-
<i>Cemetery</i>	520,933	530,218	552,637	556,513	577,949	591,392
<i>Golf Course</i>	104,905	104,598	254,633	192,780	196,698	199,486
<i>Greenways Maint Endowment</i>	3,379,937	138,884	47,132	9,123	7,448	7,057
TOTAL ALL SOURCES	22,449,028	9,403,438	11,485,432	21,416,032	14,601,859	15,130,425

Parks and Recreation Department Budget Summary (continued)

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	4,986,123	5,206,018	5,220,687	5,521,630	5,592,477	5,765,728
<i>Supplies</i>	504,714	485,036	472,781	532,130	522,759	538,514
<i>Interfund Supplies</i>	10,576	7,411	9,373	18,629	16,569	17,067
<i>Other Services and Charges</i>	1,472,751	1,306,951	1,574,050	1,354,260	1,137,636	1,229,676
<i>Interfund Services</i>	893,032	1,222,720	1,253,401	1,295,079	1,515,775	1,513,646
<i>Intergovernmental Services</i>	9,672	19,232	20,148	1,860	-	-
Subtotal of Operations	7,876,868	8,247,368	8,550,440	8,723,588	8,785,216	9,064,631
<i>Debt Service</i>	3,241,122	41,123	33,613	31,028	-	-
<i>Capital Outlay</i>	10,748,566	981,283	2,859,817	12,657,490	5,816,643	6,065,794
<i>Interfund Transfers</i>	582,472	133,664	41,562	3,926	-	-
TOTAL EXPENDITURES	22,449,028	9,403,438	11,485,432	21,416,032	14,601,859	15,130,425
TOTAL PAID STAFF	84.0	84.0	83.0	87.5	86.5	86.5

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

[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 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business & Occupation Taxes</i>	33,304	33,409	33,164	36,089	36,089	36,811
Taxes Subtotal	33,304	33,409	33,164	36,089	36,089	36,811
<i>State Grants</i>	3,645	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	20,000	20,000	-	-	-	-
Intergovernmental Subtotal	23,645	20,000	-	-	-	-
<i>General Government Services</i>	4,623	4,881	316,875	6,180	21,780	22,433
<i>Culture & Recreation Services</i>	952,132	969,626	962,997	1,133,299	983,599	1,013,107
<i>Interfund Sales & Services</i>	333,059	336,982	69,719	61,800	61,800	63,654
Charges for Services Subtotal	1,289,814	1,311,489	1,349,591	1,201,279	1,067,179	1,099,194
<i>Non Court Fines, Forfeitures, Penalties</i>	148	25	-	-	-	-
Fines & Penalties Subtotal	148	25	-	-	-	-
<i>Rents, Leases & Concessions</i>	318,994	377,264	404,776	342,591	402,567	402,567
<i>Contributions & Donations (Private)</i>	27,458	5,366	6,259	20,300	4,500	4,500
<i>Other Miscellaneous Revenue</i>	4,262	5,818	7,560	2,000	2,000	2,000
Miscellaneous Subtotal	350,714	388,448	418,595	364,891	409,067	409,067
TOTAL REVENUES	1,697,625	1,753,371	1,801,350	1,602,259	1,512,335	1,545,072

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>State Grants</i>	10,971	35,297	22,239	1,438,200	-	-
Intergovernmental Subtotal	10,971	35,297	22,239	1,438,200	-	-
<i>Economic Environment Services</i>	710,122	893,088	1,633,576	412,000	412,000	424,360
Charges for Services Subtotal	710,122	893,088	1,633,576	412,000	412,000	424,360
<i>Interest & Other Earnings</i>	29,863	50,771	40,588	43,926	31,359	31,359
<i>Other Miscellaneous Revenue</i>	110,755	140,662	133,298	-	-	-
Miscellaneous Subtotal	140,618	191,433	173,886	43,926	31,359	31,359
<i>Transfers In</i>	439,524	1,000,000	-	-	-	-
Other Subtotal	439,524	1,000,000	-	-	-	-
TOTAL REVENUES	1,301,235	2,119,818	1,829,701	1,894,126	443,359	455,719

Real Estate Excise Tax (REET) Funds:

REET funds are shared citywide. Parks project grant revenue is sometimes credited to a REET Fund, but revenues are not generally budgeted in the Parks Department for these funds. The City [REET Fund Statement](#) is shown in the Fund Budgets section of the document.

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

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Property Taxes</i>	4,337,254	4,427,268	4,521,714	4,553,403	4,650,000	4,696,500
Taxes Subtotal	4,337,254	4,427,268	4,521,714	4,553,403	4,650,000	4,696,500
<i>Indirect Federal Grants</i>	7,037	14,909	-	-	-	-
<i>State Grants</i>	25,359	(6,134)	-	-	-	-
Intergovernmental Subtotal	32,396	8,775	-	-	-	-
<i>Interest & Other Earnings</i>	86,638	69,840	112,408	108,731	70,864	70,864
<i>Rents, Leases & Concessions</i>	12,000	12,000	12,607	-	-	-
<i>Interfund/Interdept Misc Revenues</i>	9,099	41,123	-	-	-	-
<i>Contributions & Donations (Private)</i>	100	-	-	-	-	-
<i>Other Miscellaneous Revenue</i>	94,444	-	-	-	-	-
Miscellaneous Subtotal	202,281	122,963	125,015	108,731	70,864	70,864
<i>Interfund Loan Receipts</i>	3,232,022	-	-	-	300,000	350,000
Non Revenues Subtotal	3,232,022	-	-	-	300,000	350,000
TOTAL REVENUES	7,803,953	4,559,006	4,646,729	4,662,134	5,020,864	5,117,364

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	3,221,633	3,303,647	3,157,169	3,370,119	3,433,722	3,494,390
Overtime & Hazard Duty	27,313	27,917	26,257	22,976	22,976	23,436
Salaries & Wages Subtotal	3,248,946	3,331,564	3,183,426	3,393,095	3,456,698	3,517,826
Personnel Benefits	1,341,836	1,446,256	1,557,026	1,475,042	1,460,317	1,549,693
Personnel Benefits Subtotal	1,341,836	1,446,256	1,557,026	1,475,042	1,460,317	1,549,693
Office & Oper. Supplies	288,432	261,169	276,895	320,232	315,362	324,818
Fuel Consumed	88,157	92,776	84,951	85,533	90,533	93,251
Items Purchased For Resale	4,101	6,106	4,026	5,871	5,871	6,047
Small Tools & Minor Equip	61,314	61,162	34,288	57,196	61,651	63,501
Warehouse Supplies	8,209	6,396	9,373	18,629	16,569	17,067
Interfund Warehouse Supplies	737	613	-	-	-	-
Supplies Subtotal	450,950	428,222	409,533	487,461	489,986	504,684
Professional Services	277,311	209,688	223,201	180,181	208,413	214,665
Communication	822	918	970	618	618	637
Travel	4,700	3,699	1,488	5,974	4,354	4,484
Taxes & Operating Assessments	17,177	17,404	16,275	13,860	13,860	14,276
Operating Rentals & Leases	28,496	30,446	34,514	22,695	32,695	33,676
Utility Service	618,166	616,170	618,616	692,710	531,280	547,219
Repairs & Maintenance	47,308	58,848	38,749	38,403	27,488	28,311
Miscellaneous	42,609	44,743	40,505	41,926	64,863	66,191
Interfund Professional Services	60,757	68,143	47,418	58,723	60,958	61,118
Interfund Communication	22,137	23,539	23,706	26,122	36,765	36,765
Interfund Op Rentals & Leases	220,885	305,014	315,904	315,089	497,849	497,849
Interfund Insurance	148,768	214,027	240,647	227,597	236,650	236,650
Interfund Repairs & Maintenance	255,146	424,008	419,544	429,507	410,775	410,775
Other Services & Charges Subtotal	1,744,282	2,016,647	2,021,537	2,053,405	2,126,568	2,152,616
Intergovernmental Prof Servs	1,450	1,410	1,551	1,860	-	-
External Taxes & Oper Assess	4,579	-	-	-	-	-
Intergovernmental Svcs Subtotal	6,029	1,410	1,551	1,860	-	-
Construction Of Fixed Assets	-	-	180,000	-	-	-
Capital Outlay Subtotal	-	-	180,000	-	-	-
TOTAL EXPENDITURES	6,792,043	7,224,099	7,353,073	7,410,863	7,533,569	7,724,819

**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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	64,866	70,777	55,200	48,071	75,947	77,466
Salaries & Wages Subtotal	64,866	70,777	55,200	48,071	75,947	77,466
Personnel Benefits	-	-	-	20,286	30,075	31,886
Personnel Benefits Subtotal	-	-	-	20,286	30,075	31,886
Office & Oper. Supplies	15	-	-	-	-	-
Interfund Warehouse Supplies	-	88	-	-	-	-
Professional Services	111,020	181,737	149,598	-	-	-
Communication	-	23	-	-	-	-
Repairs & Maintenance	18,044	9,315	6,053	-	-	-
Interfund Professional Services	19,048	15,174	40,148	52,644	48,124	48,742
Interfund Op Rentals & Leases	-	-	-	-	901	589
Other Services & Charges Subtotal	148,112	206,249	195,799	52,644	49,025	49,331
Intergovernmental Prof Servs	3,643	17,822	18,597	-	-	-
Intergovernmental Svcs Subtotal	3,643	17,822	18,597	-	-	-
Land	503,860	-	100,000	500,000	-	500,000
Other Improvements	64,490	123,946	6,318	100,000	400,000	800,000
Construction Of Fixed Assets	294,177	59,368	318,200	2,188,200	300,000	400,000
Capital Outlay Subtotal	862,527	183,314	424,518	2,788,200	700,000	1,700,000
Other Debt Service Costs	1	-	-	-	-	-
TOTAL EXPENDITURES	1,079,164	478,250	694,114	2,909,201	855,047	1,858,683

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	4,913	-	60,044	-	28,393	28,961
Salaries & Wages Subtotal	4,913	-	60,044	-	28,393	28,961
Personnel Benefits	-	-	-	-	11,063	11,730
Personnel Benefits Subtotal	-	-	-	-	11,063	11,730
Office & Oper. Supplies	-	-	3,816	-	-	-
Supplies Subtotal	-	-	3,816	-	-	-
Professional Services	-	-	-	-	6,000	6,000
Utility Service	-	-	780	-	-	-
Repairs & Maintenance	49,938	55,783	124,289	181,000	109,000	134,000
Other Services & Charges Subtotal	49,938	55,783	125,069	181,000	115,000	140,000
Interfund Transfers Out	439,524	-	-	-	-	-
Intergovernmental Services Subtotal	439,524	-	-	-	-	-
Other Improvements	3,144	-	9,617	-	-	-
Construction Of Fixed Assets	1,603	-	23,337	500,000	125,000	-
Capital Outlay Subtotal	4,747	-	32,954	500,000	125,000	-
Total Expenditures	499,122	55,783	221,883	681,000	279,456	180,691

Park Department projects only are included here; the funds are shared by multiple departments. The City [REET Fund Statements](#) are shown in the Fund Budgets section of the document.

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	170,485	194,929	286,606	307,960	265,001	270,301
Salaries & Wages Subtotal	170,485	194,929	286,606	307,960	265,001	270,301
Personnel Benefits	-	-	36	141,995	119,724	127,196
Personnel Benefits Subtotal	-	-	36	141,995	119,724	127,196
Office & Oper. Supplies	-	326	-	1,030	1,030	1,061
Supplies Subtotal	-	326	-	1,030	1,030	1,061
Professional Services	159,757	30	3,326	5,150	5,150	5,305
Travel	-	102	-	-	-	-
Repairs & Maintenance	-	-	103,182	-	-	-
Interfund Professional Services	24,795	37,844	27,645	40,516	52,329	52,638
Interfund Op Rentals & Leases	-	-	-	-	5,906	3,853
Other Services & Charges Subtotal	184,552	37,976	134,153	45,666	63,385	61,796
Interfund Transfers Out	142,948	131,684	41,052	2,996	-	-
Intergovernmental Svcs Subtotal	142,948	131,684	41,052	2,996	-	-
Land	9,355,937	428,083	721,906	3,880,000	3,880,000	-
Other Improvements	118,138	71,061	94,967	320,000	830,000	3,950,000
Construction Of Fixed Assets	239,680	105,308	1,096,759	4,485,000	-	165,000
Capital Outlay Subtotal	9,713,755	604,452	1,913,632	8,685,000	4,710,000	4,115,000
Principal	3,232,022	-	-	-	-	-
Interest On Interfund Debt	9,099	41,123	33,613	31,028	-	-
Debt Service Interest Subtotal	9,099	41,123	33,613	31,028	-	-
TOTAL EXPENDITURES	13,452,861	1,010,490	2,409,092	9,215,675	5,159,140	4,575,354

Transportation Benefit District Fund

This fund is generally used by the Public Works, but in 2014, \$450,000 was allocated for Park Department projects. For citywide information on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document.

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Parks Revenues and Reserves</i>	430,314	451,082	453,209	476,191	770,147	824,647
<i>Parks and Recreation Admin</i>	5	380	2,682	-	-	-
<i>Parks Operations Management</i>	150,151	158,063	167,593	131,291	142,667	142,667
<i>Parks Grounds</i>	75,879	60,905	72,367	63,800	63,800	65,654
<i>Parks Buildings</i>	260,131	270,602	291,954	-	-	-
<i>Parks Cemetery</i>	527,820	501,283	500,790	558,159	557,908	567,913
<i>Parks Golf Course</i>	191,790	204,356	227,802	215,128	221,397	221,397
<i>Recreation Management</i>	70,064	63,966	69,305	71,791	71,791	73,945
<i>Recreation Aquatics</i>	535,597	561,336	556,713	606,180	586,180	602,143
<i>Sports and Enrichment</i>	586,197	619,045	636,485	729,197	647,897	660,663
<i>Parks Design & Development</i>	-	-	4,251	-	-	-
<i>Parks Capital Improvement</i>	8,696,432	6,249,629	6,036,832	6,081,746	4,695,503	4,749,863
Subtotal of Revenues by Group	11,524,380	9,140,647	9,019,983	8,933,483	7,757,290	7,908,892

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Parks and Recreation Admin</i>	658,609	703,905	747,700	737,710	759,447	774,770
<i>Parks Operations Management</i>	373,691	375,165	376,318	405,111	436,279	448,395
<i>Parks Grounds</i>	1,500,645	1,547,175	1,541,771	1,793,233	1,809,338	1,857,948
<i>Parks Buildings</i>	1,722,030	1,703,937	1,820,468	1,929,292	1,876,079	1,955,241
<i>Parks Cemetery</i>	520,933	530,218	552,637	556,513	577,949	591,392
<i>Parks Golf Course</i>	104,905	104,598	254,633	192,780	196,698	199,486
<i>Recreation Management</i>	257,878	254,361	241,822	274,526	273,830	281,446
<i>Recreation Aquatics</i>	980,144	1,179,192	1,148,781	1,202,133	1,134,795	1,154,507
<i>Sports and Enrichment</i>	1,195,967	1,237,120	1,235,370	1,192,105	1,304,624	1,338,441
<i>Parks Design & Development</i>	191,160	323,351	282,769	316,583	341,478	346,255
<i>Parks Capital Improvement</i>	14,943,066	1,444,416	3,283,163	12,816,046	5,891,342	6,182,544
TOTAL EXPENDITURES	22,449,028	9,403,438	11,485,432	21,416,032	14,601,859	15,130,425

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.

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

Parks and Recreation Department

Parks and Recreation Department Program Groups (continued)

Group Descriptions (continued)

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.

Parks and Recreation Department 2015-16 Work Plan

2015 Priorities:

- Maritime Heritage Park Revitalization
 - Physical improvements include replacing the amphitheater seating, installing better lighting, trimming vegetation to increase visibility and adding destination type features to attract more visitors to the park.
 - Increased programming to include special events, concerts, and activities with a combination of departmental offerings and partnerships with other agencies.

- Strategic Plan
 - Define what we do, where we are going and how we are going to get there for the next ten years.

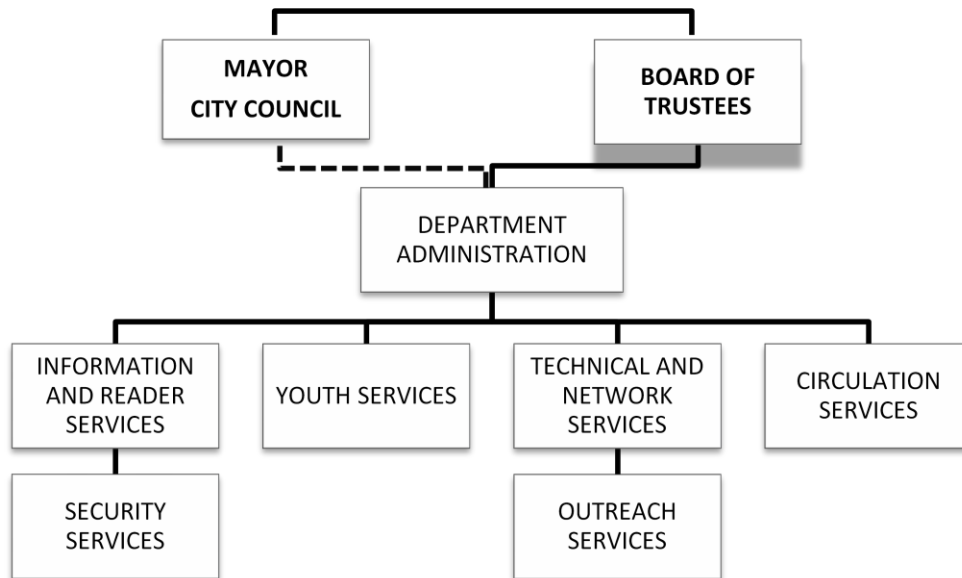
- Programming, Maintenance and Development
 - A diverse set of programs, partnerships and events will continue to be provided.
 - A new software system for program registration and facility reservation will be implemented to enhance the customer experience.
 - Every effort will be made to provide clean, safe and well maintained parks, trails, and facilities with the resources we have.
 - Acquisition, design and development of an inclusive, diverse, and representative parks and trails system will continue.

Parks and Recreation Department Activity Measures

Parks Capital Groups	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<i>Park acres includes City-owned watershed and other fund properties within City limits and 2008 UGA that provide a recreational amenity, such as open space and trails. Park acres/1000 will gradually reduce with annexations.</i>										
Park total acres		3,217.9	3,272.4	3,334.4	3,440.1	3,445.5	3,561.4	3,573.8	3,579.8	3,586.6
Park acres per 1,000 population		43.8	43.5	44.0	45.2	44.4	43.9	43.9	43.5	43.3
Trail miles		64.1	64.6	65.8	67.2	67.9	68.0	68.2	68.6	68.7
Trail miles per 1,000 population		0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8
GREENWAY LEVIES ACQUISITIONS - ACRES ACQUIRED										
Acres per Year	10	1	14	73	98	1	115	12	6	7
Cumulative Acres	510	511	525	598	696	697	812	824	830	837

The [Park, Recreation and Open Space](#) chapter of the Comprehensive Plan, which sets out benchmarks for these measures, can be viewed [on line](#).

BELLINGHAM PUBLIC LIBRARY



Dashed line indicates an advisory relationship.

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

Bellingham Public Library Mission

Connecting our community with each other and the world

READ ▪ LEARN ▪ MEET ▪ DISCOVER

Description of Services

The Bellingham Public Library serves as the community's primary information center and offers the following core services in support of its mission. Excellent customer service is a top priority in implementing each one of these public services which contribute to the quality of living and learning in Bellingham.

Materials

- Bellingham Public Library holds a diverse collection of library materials and information in a variety of print and non-print formats. Examples include books, eBooks, magazines, newspapers, visual and audio materials, and electronic databases. The Library's collection emphasizes children's materials and materials for people who work with children. It focuses on reading readiness, early learning, establishing library and reading habits, and promoting the joy of reading and lifelong learning. The collection represents a diverse, popular, general interest public library audience. Greater collection depth is emphasized in local and regional history, local documents, and genealogy.

Access

- Library resources are available at the Central Library, the Fairhaven and Barkley branch libraries, and also may be accessed and reserved by customers through the Library's virtual branch: www.bellinghampubliclibrary.org. Public Library materials may be dropped off and picked up at a variety of partnership locations throughout the community, including at these educational institution libraries: Western Washington University, Bellingham Technical College, Whatcom Community College, and Northwest Indian College. Through an interlocal agreement with the Whatcom County Library System (WCLS), library materials owned by Bellingham Public Library and WCLS are available to all residents through a shared online catalog of materials. Additionally, members of the public now have free access to the resources at all academic libraries. Access to other materials and resources held by cooperating local and national libraries of all types are available electronically or through other cooperative arrangements.

Assistance

- Reader's advisory and information assistance are provided for customers of all ages, as they search for the resources they need to succeed in their personal, work, school, or community activities. Computer and database classes, as well as library orientations, are regularly offered for children and adults. Assistance with library and information resources is available by telephone, in person, by appointment, or on the library's website.

Programs

- The Library collaborates with other City departments, volunteers, and community organizations or individuals each year to sponsor or co-sponsor educational and informational programs. Programs offered to community members about issues affecting their lives connect people with the information and library resources they need for lifelong enrichment and education.

Place

- Bellingham Public Libraries are important community centers in a city that values reading and learning. Community groups use the libraries for meetings, educational events, and public forums. The libraries connect the community together by serving as neutral, welcoming places for citizens to gather, study, discuss, and learn.

Visit the Library's virtual branch at www.bellinghampubliclibrary.org

Library Department

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 grants and donations to the Library and is usually spent on books and other library materials.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	3,444,575	3,571,084	3,784,430	4,102,703	4,270,784	4,382,725
Library Gift	77,751	55,670	52,114	25,750	25,750	26,522
TOTAL ALL SOURCES	3,522,326	3,626,754	3,836,544	4,128,453	4,296,534	4,409,247

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	2,345,192	2,450,302	2,526,863	2,740,676	2,844,247	2,937,599
Supplies	527,231	461,220	552,356	491,929	497,838	512,771
Interfund Supplies	64	52	24	-	-	-
Other Services and Charges	79,754	94,066	106,220	142,470	143,098	147,391
Interfund Services	560,362	616,215	642,597	746,878	804,851	804,986
Intergovernmental Services	9,723	4,899	8,484	6,500	6,500	6,500
Subtotal of Operations	3,522,326	3,626,754	3,836,544	4,128,453	4,296,534	4,409,247
TOTAL EXPENDITURES	3,522,326	3,626,754	3,836,544	4,128,453	4,296,534	4,409,247

TOTAL PAID STAFF	40.0	41.0	41.3	43.8	44.6	44.6
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[Budgeted positions are listed](#) in the personnel section.

Bellingham Public Library Budget Summary - Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Intergovernmental Service Revenues	139,733	143,506	-	-	-	-
Intergovernmental Subtotal	139,733	143,506	-	-	-	-
General Government Services	14,407	14,347	14,434	15,450	15,450	15,914
Culture & Recreation Services	5,250	2,120	155,798	152,171	160,362	165,173
Charges for Services Subtotal	19,657	16,467	170,232	167,621	175,812	181,087
Non Court Fines, Forfeitures, Penalties	124,994	132,380	118,654	131,050	115,000	118,450
Fines & Penalties Subtotal	124,994	132,380	118,654	131,050	115,000	118,450
Rents, Leases & Concessions	29,511	28,956	29,167	30,000	30,000	30,000
Contributions & Donations (Private)	-	63	-	-	-	-
Other Miscellaneous Revenue	23,602	20,118	17,444	20,000	15,000	15,000
Miscellaneous Subtotal	53,113	49,137	46,611	50,000	45,000	45,000
TOTAL REVENUES	337,497	341,490	335,497	348,671	335,812	344,537

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

Bellingham Public Library Budget Summary – Revenues (continued)

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,697,529	1,752,120	1,775,042	1,941,173	2,011,250	2,050,925
Overtime & Hazard Duty	152	278	235	1,000	1,000	1,020
Salaries & Wages Subtotal	1,697,681	1,752,398	1,775,277	1,942,173	2,012,250	2,051,945
Personnel Benefits	647,511	697,904	751,586	798,503	831,997	885,654
Personnel Benefits Subtotal	647,511	697,904	751,586	798,503	831,997	885,654
Office & Oper. Supplies	408,834	374,896	415,077	438,903	444,812	458,155
Fuel Consumed	2,109	2,052	2,082	2,060	2,060	2,122
Small Tools & Minor Equip	38,537	29,597	85,073	25,216	25,216	25,972
Warehouse Supplies	64	52	24	-	-	-
Supplies Subtotal	449,544	406,597	502,256	466,179	472,088	486,249
Professional Services	7,775	3,289	5,561	34,081	24,083	24,805
Communication	136	170	432	103	103	106
Travel	1,916	2,707	3,702	4,120	3,360	3,461
Taxes & Operating Assessments	597	595	544	700	700	721
Operating Rentals & Leases	27,022	27,347	34,631	37,339	37,339	38,459
Utility Service	-	-	-	-	10,935	11,263
Repairs & Maintenance	26,432	41,799	44,888	45,662	47,662	49,092
Miscellaneous	15,876	17,164	14,472	20,465	18,916	19,484
Interfund Professional Services	6,955	7,572	6,496	46,121	63,181	63,316
Interfund Communication	18,508	19,644	20,982	21,787	43,827	43,827
Interfund Op Rentals & Leases	490,324	494,692	524,871	587,900	611,299	611,299
Interfund Insurance	40,832	43,895	44,312	44,793	40,042	40,042
Interfund Repairs & Maintenance	3,743	50,412	45,936	46,277	46,502	46,502
Other Services & Charges Subtotal	640,116	709,286	746,827	889,348	947,949	952,377
Intergovernmental Prof Servs	9,723	4,899	8,484	6,500	6,500	6,500
Intergovernmental Svcs Subtotal	9,723	4,899	8,484	6,500	6,500	6,500
TOTAL EXPENDITURES	3,444,575	3,571,084	3,784,430	4,102,703	4,270,784	4,382,725

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 in both Library Gift and General funds are generated by the program group as shown below.

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Library Services</i>	409,227	390,424	406,438	373,671	360,812	369,537
Subtotal of Revenues by Group	409,227	390,424	406,438	373,671	360,812	369,537

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Library Administration</i>	471,001	485,116	477,316	578,847	578,731	592,863
<i>Library Services</i>	2,564,604	2,604,506	2,795,733	2,923,145	3,057,037	3,155,290
<i>Library Facilities</i>	486,721	537,132	563,495	626,461	660,766	661,094
TOTAL EXPENDITURES	3,522,326	3,626,754	3,836,544	4,128,453	4,296,534	4,409,247

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.

Bellingham Public Library 2015-16 Work Plan

Working together with the citywide facilities work group, continue exploring options for **renovating and expanding, or replacing the Central Library**, including conducting a feasibility study with financial options, developing an updated building program, and creating a staffing and operations budget for expanded facilities. \$50,000 feasibility study included in Mayor's budget.

Purchase **library materials pre-processed and pre-cataloged** and subsequently deploy library technical services staff to other currently understaffed public or support services. We are accomplishing this primarily with current budget funds, and are updating staff job descriptions and reorganizing to redeploy staff expertise. Some slight costs in making appropriate staff changes, and some costs offset by other parts of the reorganization; project is primarily budget neutral.

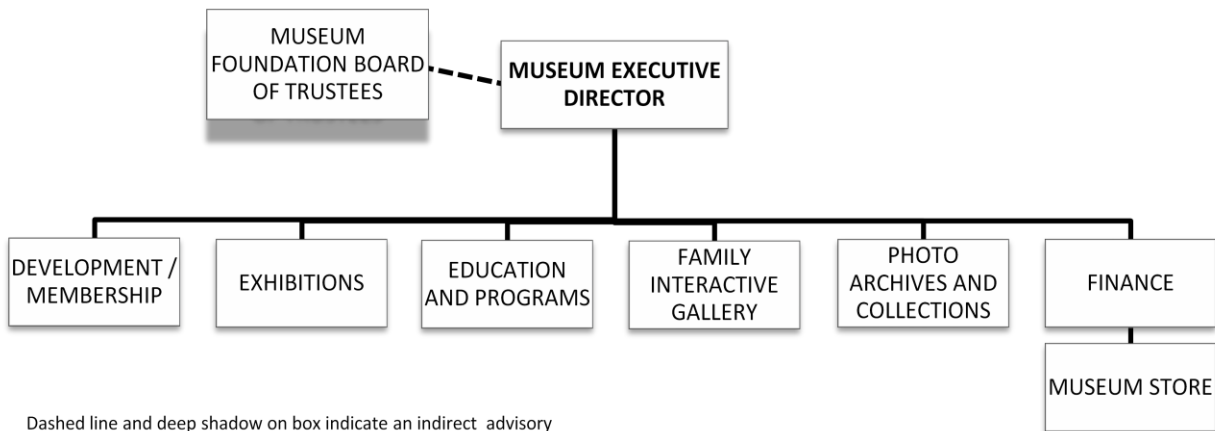
Seek and evaluate proposals through an RFP process and select and implement a **replacement for the library's Integrated Library Computer System**. Project got an early start in 2015 – working now to upgrade the self-check software as part of the larger software migration. \$140,000 is set aside in the Technology Replacement Fund for this project.

Reinstate eight open hours per week, four at each branch. Project includes recruiting, hiring, and training minimal staff, publicity, and operational hours. \$40,000 was added to the library budget to restore these hours.

Library Activity Measures

Library	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
COLLECTION										
Materials Exp per capita	\$5.27	\$5.28	\$6.34	\$7.17	\$5.87	\$4.78	\$4.38	\$4.09	\$4.30	\$4.64
Collection Expenditures as a % of Operating Budget	12.4%	12.0%	14.0%	13.8%	12.3%	12.1%	10.1%	9.1%	9.1%	9.4%
CIRCULATION (In Thousands)- Number of items checked out or renewed										
Central Library	1,101.7	1,110.1	1,173.0	1,274.4	1,459.7	1,445.0	1,466.8	1,455.0	1,454.3	1,254.0
Barkley Branch		(began 9/13/08)		16.2	71.3	71.0	72.3	77.4	85.2	80.3
Fairhaven Branch	94.0	96.5	112.0	125.7	59.2	99.0	100.4	96.8	101.3	97.4
Bellingham Technical College					(began 9/2011)		0.2	0.8	1.2	1.1
Western Washington University					(began 9/2011)		0.8	4.3	6.4	5.8
Whatcom Community College		(began 9/24/07)		0.4	2.5	4.1	4.0	4.8	4.4	2.9
Digital Check-outs								(began tracking in 2014)		190.5
TOTAL	1,195.8	1,206.6	1,285.5	1,418.8	1,594.2	1,619.0	1,645.4	1,638.7	1,653.3	1,632.0
Circulation per Capita	16.5	16.4	17.0	18.7	20.9	20.9	20.3	20.1	20.1	19.7
<i>Per Capita refers to City of Bellingham population. Population served includes patrons from outside the City.</i>										
% of borrower self-checked items		33%	43%	45%	45%	48%	52%	52%	56%	54%
Turnover (circulation / holdings)	4.06	4.06	4.44	5.46	6.34	6.75	7.32	7.38	7.47	7.38
PERSONS VISITING (In Thousands) - Number of persons counted as they enter the libraries										
Central Library	627.8	666.2	654.7	789.9	845.2	745.9	742.7	723.7	706.2	709.5
Fairhaven Branch	74.4	78.6	89.6	104.1	52.8	55.5	77.6	77.0	76.8	74.4
Barkley Branch					26.3	35.2	42.0	41.6	42.8	47.0
TOTAL	702.2	744.9	744.3	894.0	924.3	836.7	862.3	842.2	825.8	830.9
Website Visits (In Thousands)	n/a	236.4	277.0	317.9	410.8	481.6	627.0	654.5	619.8	611.8

WHATCOM MUSEUM



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

Whatcom Museum Mission Statement

The Whatcom Museum seeks to stimulate inquiry about our changing cultural, natural, and historical landscapes through innovative and interactive exhibitions and educational programs from the youngest to the oldest minds of our region and beyond.

Our guiding words – Innovate, Inspire, Inform, Interact!

Description of Services

The Whatcom Museum collects, preserves, exhibits and interprets objects related to the Pacific Northwest's human history, visual arts, and ornithology. As a cultural center of the area, the Museum plays a vital role in offering educational, cultural and historical experiences to the public through its extensive exhibitions, programming and outreach activities. The Museum contributes to the quality of life of the area in four ways:

- Building and maintaining collections and photo archives to preserve historical and cultural objects and photographs for future generations; these collections are accessible to the public for research purposes.
- Providing educational programming and public outreach, including extensive programs for school age children, as well as musical concerts, lectures and workshops.
- Organizing exhibitions related to regional history and/or art.
- Offering innovative learning experiences for children of all ages with emphasis on STEAM (Science, Technology, Engineering, Art, and Math) education.

Visit the Museum's website at www.whatcommuseum.org

Museum Department Budget Summary

The City's funding of the Museum is primarily budgeted in the General Fund. An annual transfer from the Tourism Fund to the General Fund contributes to this program. In 2012, REET Funds were used to repair and replace windows on the Old City Hall facility.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	1,390,348	1,348,603	1,400,144	1,499,791	1,491,871	1,523,741
2nd 1/4% Real Estate Excise Tax	-	145,534	1,575	-	-	-
TOTAL ALL SOURCES	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,134,013	1,049,380	1,048,618	1,140,121	992,555	1,023,677
Supplies	42,884	37,208	43,349	35,743	21,086	21,427
Other Services and Charges	173,123	313,627	218,097	207,402	44,288	44,695
Interfund Services	40,328	93,922	91,655	116,525	433,942	433,942
Subtotal of Operations	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741
TOTAL EXPENDITURES	1,390,348	1,494,137	1,401,719	1,499,791	1,491,871	1,523,741

TOTAL PAID STAFF	16.0	15.0	13.7	13.6	13.9	13.9
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[Budgeted positions are listed](#) in the personnel section.

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

Museum Department Budget Summary - Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Indirect Federal Grants	5,747	5,194	1,712	6,000	6,000	5,000
Intergovernmental Subtotal	5,747	5,194	1,712	6,000	6,000	5,000
Rents, Leases & Concessions	-	-	100	-	-	-
Other Miscellaneous Revenue	57,826	10,662	1,404	-	-	-
Miscellaneous Subtotal	57,826	10,662	1,504	-	-	-
Transfers In	-	-	-	-	150,000	150,000
Other Subtotal	-	-	-	-	150,000	150,000
TOTAL REVENUES	63,573	15,856	3,216	6,000	156,000	155,000

The Transfer-In is from the Tourism Fund. A transfer from the Tourism Fund to the General Fund has happened for several years. A change in how this is coded causes the revenue to appear in the Museum Department budget rather than in general revenues which do not show up in any department budget.

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

Museum Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	788,231	728,675	707,841	771,136	684,904	697,429
Overtime & Hazard Duty	15,538	7,784	6,311	12,000	10,400	10,608
Salaries & Wages Subtotal	803,769	736,459	714,152	783,136	695,304	708,037
Personnel Benefits	330,244	312,921	334,466	356,985	297,251	315,640
Personnel Benefits Subtotal	330,244	312,921	334,466	356,985	297,251	315,640
Office & Oper. Supplies	31,152	20,466	25,110	31,055	16,419	17,861
Fuel Consumed	20	253	114	927	206	212
Small Tools & Minor Equip	11,712	16,489	18,125	3,761	4,461	3,354
Supplies Subtotal	42,884	37,208	43,349	35,743	21,086	21,427
Professional Services	5,889	9,717	35,274	21,073	12,318	12,688
Communication	95	17	9	412	412	424
Travel	6,506	7,228	4,440	9,271	6,734	6,936
Taxes & Operating Assessments	-	-	9	-	-	-
Operating Rentals & Leases	1,575	2,631	7,133	11,691	6,736	7,032
Utility Service	131,864	123,511	125,030	144,612	6,386	6,578
Repairs & Maintenance	26,136	17,052	39,234	15,399	3,157	3,246
Miscellaneous	1,058	7,937	5,393	4,944	8,545	7,791
Interfund Professional Services	3,414	2,959	1,877	24,141	24,184	24,184
Interfund Communication	17,678	17,786	19,059	19,984	20,166	20,166
Interfund Op Rentals & Leases	-	-	-	-	323,645	323,645
Interfund Insurance	15,963	17,046	17,208	19,366	16,890	16,890
Interfund Repairs & Maintenance	3,273	56,131	53,511	53,034	49,057	49,057
Other Services & Charges Subtotal	213,451	262,015	308,177	323,927	478,230	478,637
TOTAL EXPENDITURES	1,390,348	1,348,603	1,400,144	1,499,791	1,491,871	1,523,741

Museum 2015-16 Work Plan

2015 Priorities:

Prepare for the Museum Re-accreditation by the American Alliance of Museums.

Explore funding possibilities to begin a facilities study of all Museum buildings, including space needs and best use of facilities. Includes but not limited to: planning and determining space needs for permanent history exhibits, collection use and storage; determining need for update or expansion of the Family Interactive Gallery to accommodate demand. Use restricted funds to commence research and design for a new regional history exhibition in the Old City Hall.

Continue to provide high quality exhibitions in the Lightcatcher galleries; 2015 exhibits include a series devoted to Pacific Northwest Masters: Tom Sherwood: A Golden Perspective; Phillip McCracken; The Color Prints of Norma Bassett Hall (1889-1957) as well as national and international art: Curator's Perspective: Selections from the Museum Collection; Mingled Visions: Images from the North American Indian by Edward S. Curtis; and Unhinged: Book Art on the Cutting Edge.

Museum Activity Measures

Museum	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Total Attendance (Thousands)	111.7	106.0	103.7	90.7	50.4	70.9	65.0	72.4	73.8	73.1
Memberships - New	355	313	322	233	688	998	875	703	934	842
Membership Renew als	753	732	713	604	630	540	970	1,024	921	815

2014 Membership numbers do not include an "Open Hanging", which requires membership to participate and generates many one-time memberships.

Definition of Terms for Membership #'s:

New: Never been a member before OR return after lapse of 3 months or more OR receive a gift membership.

Renewal: Member has been a member within the last 15 months.

Family memberships are counted as one; actual count of people may be higher.

Calculations from 2012 forward reflect a more accurate methodology and do not include repeat counting. Attendance numbers through 2008 include the separate children's museum, which is now closed. The new attendance numbers are for the Lightcatcher.

Museum Foundation Board Mission Statement

In alliance with the City of Bellingham, the Whatcom Museum Foundation provides organizational governance and financial backing for the Whatcom Museum of History and Art in support of the Museum’s mission to enhance the quality of life for our community.

Museum Foundation Budget Summary

The Museum Foundation provides funding for areas not covered by City funding including: the Foundation Board, fund-raising, membership development and services, public relations, and Gift Shop.

This data for the Museum Foundation is provided in order to give a more complete picture of the Museum’s operation. The Museum Foundation is a non-profit entity providing services and funding to the museum operations in support of the City’s budget.

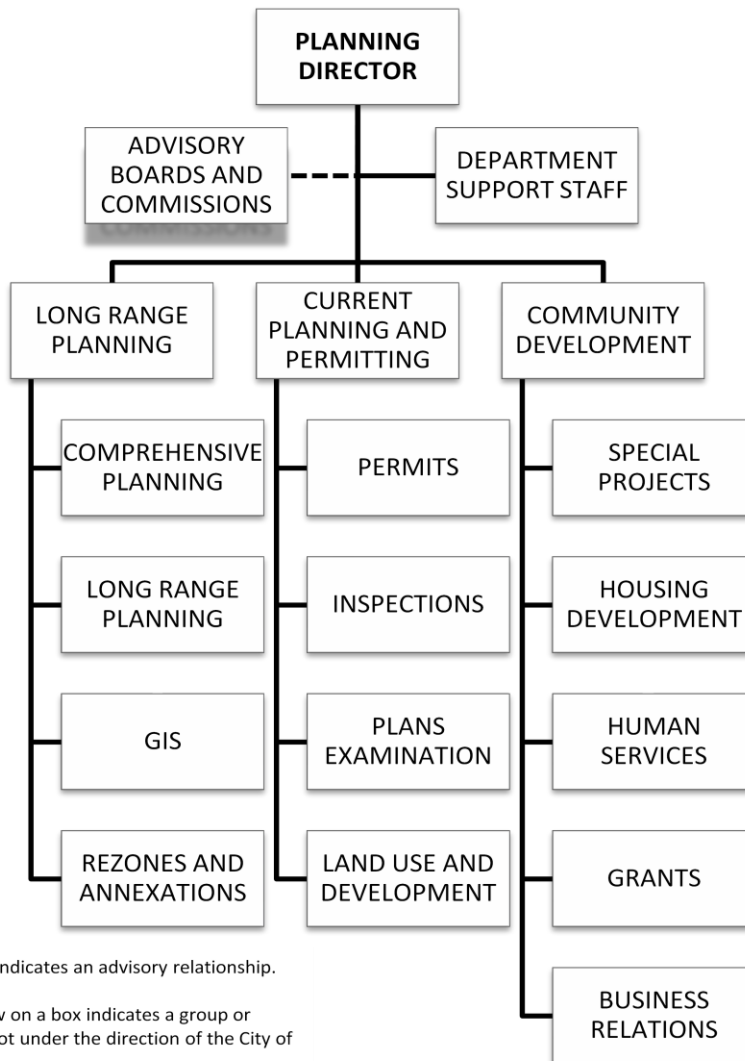
WHATCOM MUSEUM FOUNDATION	CASH BASIS				ACCRUAL BASIS	
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2014 Actual	2015 Budget
INCOME:						
Grants & Donations	79,359	144,002	181,548	88,210	79,110	144,000 (3)
Special Events & Public Events	185,495	146,816	81,580	53,067	51,717	130,000 (4)
Membership	124,765	115,342	127,610	114,079	124,545	120,000
Admissions	65,523	63,963	69,276	78,287	78,287	75,000
Sales -Shop, Photo, Other	64,338	58,572	71,009	74,627	74,627	69,000
Program Fees, Rentals & Other	77,665	103,630	154,950	204,524	219,919	162,500
Endowment Support	75,000	78,860	95,253	20,000	20,000	50,000
TOTAL RESOURCES:	672,145	711,185	781,226	632,794	648,205	750,500
EXPENDITURES:						
Salaries, Taxes & Benefits	302,291	303,260	343,053	356,848	350,290	403,000
Fund Development & Public Relations	130,822	123,113	100,580	74,126	63,310	73,000 (4)
Administration	92,976	113,158	79,132	36,159	50,382	51,200
Family Interactive Gallery	7,676	9,733	11,199	9,676	9,676	10,000
Exhibitions	51,637	44,418	118,091	50,617	45,200	102,600 (3)
Shop	30,747	22,950	35,922	33,116	33,116	28,200
Membership	15,276	19,841	20,260	31,263	30,032	24,500
Archives, Collections, Education & Acquisitions	53,181	64,296	41,705	54,925	54,925	58,000
TOTAL EXPENDITURES:	684,606	700,769	749,942	646,730	636,931	750,500
NET (2)	(12,461)	10,416	31,284	(13,936)	11,274	0 (2)
Museum Foundation Paid Staff FTE's:	4.5	7.3	7.8	8.5	8.5	9.0
Volunteers:	4.5	3.5	3.5	3.5	3.5	

Notes:

This does not include additional funds due to be released from restricted funds in 2015.

- (1) Effective January 1, 2015, the Whatcom Museum Foundation is converting from Cash Basis to Accrual Basis for internal reporting. 2014 has been restated to Accrual Basis for comparative purposes.
- (2) Net excludes all Restricted Fund activity, In-Kind activity, Depreciation and Capital Expenses.
- (3) Higher Grants and Donations received, and higher Exhibition expenses expended during 2013 due to "Vanishing Ice" Exhibit; 2015 is higher due to scheduled Exhibitions.
- (4) Annual Museum Auction was not held in 2013/2014; it resumed in January of 2015.

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT



Planning and Community Development Department Mission

Planning: Guide community growth and development in a manner that protects environmental resources, promotes distinctive neighborhoods and a healthy downtown and involves citizens in the decisions that affect them.

Building Services: Contribute to a safe, dynamic and livable community by maintaining a [Permit Center](#) offering fair, consistent, and timely customer assistance; providing a unified regulatory process; providing efficient, technically competent plan review, permitting and inspection services to ensure that buildings and construction meet adopted City codes and standards.

Community Development: Enhance the quality of life for the citizens of Bellingham by focusing on community identified needs, strategic partnerships and customer service benefiting the public and promoting a prosperous community.

Description of Services

Planning

- Maintain and update Bellingham's Comprehensive Plan and Neighborhood Plans. [Community planning documents](#) may be viewed on the web site.
- Carry out development review and process permits consistent with land use, subdivision, and environmental regulations.
- Maintain and update City codes related to land use, development regulation, subdivision regulation, and the environment.
- Develop periodic population, housing and employment projections and maintain land use and natural resource inventories.
- Initiate planning processes in response to emerging community issues.

Building Services

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

Community Development

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

More service and major project information is available on the [Department's web page](#).

Planning and Community Development Department

Planning and Community Development Department Budget Summary

The General Fund is the primary source of support for 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 Group is entirely funded by the [Tourism Fund](#).

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	3,030,368	2,975,842	2,414,488	2,677,076	2,913,930	2,998,009
Tourism	933,354	995,604	1,080,072	1,495,471	1,622,254	1,450,232
Low Income Housing	-	-	184,701	4,522,786	4,800,328	3,019,934
Community Develop Block Grant	951,893	900,716	922,126	1,483,875	1,549,662	1,597,090
HOME Investment Partnership Grant	490,406	546,882	754,501	1,289,494	1,475,688	1,520,073
Development Services	1,588,789	1,661,208	1,917,826	2,330,240	2,451,920	2,505,559
TOTAL ALL SOURCES	6,994,810	7,080,252	7,273,714	13,798,942	14,813,782	13,090,897

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	3,443,966	3,413,671	3,631,236	3,967,741	4,272,690	4,468,721
Supplies	31,712	57,973	37,995	50,032	42,932	42,839
Interfund Supplies	88	125	181	-	-	-
Other Services and Charges	2,725,656	2,904,014	2,821,565	8,780,773	9,596,185	7,745,522
Interfund Services	507,920	501,188	560,498	674,513	751,975	683,815
Intergovernmental Services	162,309	96,207	-	-	-	-
Interfund Charges	33,159	-	-	-	-	-
Subtotal of Operations	6,904,810	6,973,178	7,051,475	13,473,059	14,663,782	12,940,897
Interfund Transfers	90,000	107,074	222,223	325,883	150,000	150,000
TOTAL EXPENDITURES	6,994,810	7,080,252	7,273,698	13,798,942	14,813,782	13,090,897

TOTAL PAID STAFF	35.0	34.0	36.9	39.4	39.4	40.4
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[Budgeted positions are listed](#) in the personnel section.

Planning and Community Development Department

Planning and Community Development Department Budget Summary - Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Non Business Licenses & Permits</i>	745	1,571	1,571	1,571	1,571	1,571
Licenses & Permits Subtotal	745	1,571	1,571	1,571	1,571	1,571
<i>Direct Federal Grants</i>	108,994	130,984	-	-	-	-
<i>Indirect Federal Grants</i>	2,309	11,177	16,796	15,500	15,000	15,000
<i>State Grants</i>	15,000	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	3,500	-	-	-	-	-
<i>ARRA Grants</i>	308,686	75,806	2,829	-	-	-
Intergovernmental Subtotal	438,489	217,967	19,625	15,500	15,000	15,000
<i>General Government Services</i>	2,314	2,474	1,214	1,545	1,545	1,591
<i>Economic Environment Services</i>	15,642	8,329	6,113	15,450	15,450	15,914
Charges for Services Subtotal	17,956	10,803	7,327	16,995	16,995	17,505
<i>Non Court Fines, Forfeitures, Penalties</i>	2,500	(2,500)	-	-	-	-
Fines & Penalties Subtotal	2,500	(2,500)	-	-	-	-
<i>Rents, Leases & Concessions</i>	2,404	2,274	2,274	1,553	2,580	2,580
<i>Other Miscellaneous Revenue</i>	260	3,700	-	-	-	-
Miscellaneous Subtotal	2,664	5,974	2,274	1,553	2,580	2,580
TOTAL REVENUES	462,354	233,815	30,797	35,619	36,146	36,656

The difference between revenues and expenditures is made up from General Fund reserves or revenues shared by multiple departments.

Tourism Fund:

The source of revenue for this fund is Hotel/Motel tax and interest on the fund balance. For detail on the [Tourism Fund](#) see the fund statement in the Fund Budgets section of the document.

Low Income Housing Fund:

The source of revenue for this fund is Property Tax and interest on the fund balance. 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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Direct Federal Grants</i>	1,042,839	1,038,696	1,248,938	2,447,369	2,690,228	2,782,041
<i>ARRA Grants</i>	58,873	2,835	-	-	-	-
Intergovernmental Subtotal	1,101,712	1,041,531	1,248,938	2,447,369	2,690,228	2,782,041
<i>Economic Environment Services</i>	284,097	258,465	378,424	255,699	264,627	264,627
Charges for Services Subtotal	284,097	258,465	378,424	255,699	264,627	264,627
<i>Interest & Other Earnings</i>	78,694	116,431	114,999	70,301	70,495	70,495
<i>Other Miscellaneous Revenue</i>	2,795	5,708	2,600	-	-	-
Miscellaneous Subtotal	81,489	122,139	117,599	70,301	70,495	70,495
TOTAL REVENUES	1,467,298	1,422,135	1,744,961	2,773,369	3,025,350	3,117,163

Development Services Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Non Business Licenses & Permits</i>	1,175,670	1,341,092	1,456,138	1,230,500	1,265,896	1,319,236
Licenses & Permits Subtotal	1,175,670	1,341,092	1,456,138	1,230,500	1,265,896	1,319,236
<i>General Government Services</i>	436	346	417	-	-	-
<i>Public Safety Services</i>	11,539	7,570	12,222	15,000	15,000	15,000
<i>Economic Environment Services</i>	717,463	774,388	1,137,013	740,000	740,000	740,000
Charges for Services Subtotal	729,438	782,304	1,149,652	755,000	755,000	755,000
<i>Non Court Fines, Forfeitures, Penalties</i>	125	125	50	-	-	-
Fines & Penalties Subtotal	125	125	50	-	-	-
<i>Interest & Other Earnings</i>	13,558	22,141	21,354	23,477	29,734	29,734
<i>Contributions & Donations (Private)</i>	3,000	-	-	-	-	-
<i>Other Miscellaneous Revenue</i>	5,000	75	2,152	129	129	129
Miscellaneous Subtotal	21,558	22,216	23,506	23,606	29,863	29,863
TOTAL REVENUES	1,926,791	2,145,737	2,629,346	2,009,106	2,050,759	2,104,099

Planning and Community Development Department

Planning and Community Development Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,336,345	1,258,191	1,213,815	1,241,605	1,326,142	1,389,123
Overtime & Hazard Duty	49	82	103	2,155	2,155	2,198
Salaries & Wages Subtotal	1,336,394	1,258,273	1,213,918	1,243,760	1,328,297	1,391,321
Personnel Benefits	519,543	515,775	531,069	545,498	531,495	587,803
Personnel Benefits Subtotal	519,543	515,775	531,069	545,498	531,495	587,803
Office & Oper. Supplies	7,333	13,869	12,349	8,650	9,650	9,940
Fuel Consumed	139	26	115	-	-	-
Small Tools & Minor Equip	5,163	13,670	10,922	4,400	2,413	2,486
Warehouse Supplies	88	-	88	-	-	-
Supplies Subtotal	12,723	27,565	23,474	13,050	12,063	12,426
Professional Services	640,693	749,118	226,001	563,145	728,474	692,010
Communication	52	48	56	-	100	103
Travel	863	4,978	5,839	13,906	10,523	10,839
Taxes & Operating Assessments	-	-	2	-	-	-
Operating Rentals & Leases	8,083	6,642	6,442	6,850	6,800	7,004
Insurance	-	90	-	-	-	-
Utility Service	2,079	2,111	2,471	2,266	2,840	2,925
Repairs & Maintenance	5,273	359	-	900	900	927
Miscellaneous	148,487	131,687	208,447	7,101	7,101	7,314
Interfund Professional Services	68,715	39,072	39,473	68,106	50,385	50,385
Interfund Communication	9,355	9,797	10,938	11,265	27,554	27,554
Interfund Op Rentals & Leases	58,400	55,887	61,693	69,439	72,198	72,198
Interfund Insurance	61,861	64,892	71,066	117,831	122,321	122,321
Interfund Repairs & Maintenance	538	13,341	13,599	13,959	12,879	12,879
Other Services & Charges Subtotal	1,004,399	1,078,022	646,027	874,768	1,042,075	1,006,459
Intergovernmental Prof Servs	157,309	96,207	-	-	-	-
Intergovernmental Svcs Subtotal	157,309	96,207	-	-	-	-
TOTAL EXPENDITURES	3,030,368	2,975,842	2,414,488	2,677,076	2,913,930	2,998,009

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 Budget Summary - Expenditures

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	259,165	233,026	215,509	228,244	220,578	224,990
Salaries & Wages Subtotal	259,165	233,026	215,509	228,244	220,578	224,990
<i>Personnel Benefits</i>	89,006	87,109	85,082	107,763	98,808	104,966
Personnel Benefits Subtotal	89,006	87,109	85,082	107,763	98,808	104,966
<i>Office & Oper. Supplies</i>	484	461	92	2,998	3,424	3,574
<i>Fuel Consumed</i>	453	361	266	600	600	618
<i>Small Tools & Minor Equip</i>	-	1,869	-	-	-	-
Supplies Subtotal	937	2,691	358	3,598	4,024	4,192
<i>Professional Services</i>	287,152	275,540	263,553	325,520	444,500	457,835
<i>Communication</i>	119	171	-	100	100	103
<i>Travel</i>	2,120	2,490	-	5,000	7,000	7,210
<i>Miscellaneous</i>	794,741	845,215	1,112,125	2,103,144	2,250,340	2,317,867
<i>Interfund Professional Services</i>	7,430	-	-	-	-	-
<i>Interfund Repairs & Maintenance</i>	1,629	1,356	-	-	-	-
Other Services & Charges Subtotal	1,093,191	1,124,772	1,375,678	2,433,764	2,701,940	2,783,015
TOTAL EXPENDITURES	1,442,299	1,447,598	1,676,627	2,773,369	3,025,350	3,117,163

Planning and Community Development Department

Planning and Community Development Department Budget Summary - Expenditures

Development Services Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	881,982	932,941	1,077,850	1,248,931	1,415,896	1,443,490
Overtime & Hazard Duty	1,493	120	-	-	-	-
Salaries & Wages Subtotal	883,475	933,061	1,077,850	1,248,931	1,415,896	1,443,490
Personnel Benefits	334,624	369,668	449,449	538,507	587,254	623,098
Personnel Benefits Subtotal	334,624	369,668	449,449	538,507	587,254	623,098
Office & Oper. Supplies	8,839	7,370	8,746	7,800	10,465	9,350
Fuel Consumed	5,689	5,346	5,210	5,000	5,500	5,665
Small Tools & Minor Equip	3,612	14,972	184	5,000	2,500	2,575
Warehouse Supplies	-	125	93	-	-	-
Supplies Subtotal	18,140	27,813	14,233	17,800	18,465	17,590
Professional Services	13,909	5,848	5,924	12,000	27,000	27,300
Communication	601	591	378	300	300	309
Travel	1,347	2,397	1,005	10,120	12,592	12,970
Operating Rentals & Leases	600	624	3,544	300	3,000	3,090
Insurance	-	50	-	-	-	-
Repairs & Maintenance	19,945	17,254	19,071	22,640	20,640	78,309
Miscellaneous	2,747	3,742	4,849	5,402	4,930	5,078
Interfund Professional Services	211,319	186,702	157,805	178,803	165,756	165,849
Interfund Communication	10,143	10,634	11,400	11,179	12,039	12,039
Interfund Op Rentals & Leases	54,701	56,036	61,303	70,566	149,511	81,900
Interfund Insurance	14,778	16,583	17,357	16,398	15,112	15,112
Interfund Repairs & Maintenance	17,460	23,131	21,435	21,411	19,425	19,425
Other Services & Charges Subtotal	347,550	323,592	304,071	349,119	430,305	421,381
Intergovernmental Prof Servs	5,000	-	-	-	-	-
Interfund Transfers Out	-	7,074	72,223	175,883	-	-
Intergovernmental Svcs Subtotal	5,000	7,074	72,223	175,883	-	-
TOTAL EXPENDITURES	1,588,789	1,661,208	1,917,826	2,330,240	2,451,920	2,505,559

Planning and Community Development Department

Planning and Community Development Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Planning Services</i>	442,505	216,664	11,727	18,566	18,566	19,076
<i>Building Services</i>	1,926,791	2,145,737	2,629,346	2,009,106	2,050,759	2,104,099
<i>Community Development</i>	1,484,743	1,437,012	4,734,447	5,808,519	6,060,407	6,152,220
<i>City Center Development</i>	2,404	2,274	2,274	1,553	2,580	2,580
<i>Tourism Activities and Facilities</i>	976,132	1,107,149	1,162,772	1,203,812	1,363,014	1,403,314
Subtotal of Revenues by Group	4,832,575	4,908,836	8,540,566	9,041,556	9,495,326	9,681,289

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Planning Services</i>	2,178,468	2,110,761	1,895,483	1,953,003	1,861,682	1,932,847
<i>Building Services</i>	1,588,789	1,661,208	1,917,826	2,330,240	2,451,920	2,505,559
<i>Economic Development</i>	2,067,975	2,098,249	2,364,891	7,992,962	8,565,345	6,883,490
<i>City Center Development</i>	226,224	214,430	15,442	27,266	312,581	318,769
<i>Tourism Activities and Facilities</i>	933,354	995,604	1,080,072	1,495,471	1,622,254	1,450,232
TOTAL EXPENDITURES	6,994,810	7,080,252	7,273,714	13,798,942	14,813,782	13,090,897

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.

Planning and Community Development Department 2015-16 Work Plan

- Comprehensive Plan/Urban Growth Area Update. The State Growth Management Act (GMA) requires the City to periodically update the comprehensive plan. The current version of the Comprehensive Plan was adopted in 2006. The deadline for completing the next update is June 30, 2016. The Comprehensive Plan is a goal and policy document that guides the physical development of the city. It provides the framework for land use decisions that ultimately determine where and how the city will accommodate the forecasted population and employment growth. The Plan includes chapters on land use, transportation, housing, environment, capital facilities, economic development and parks and recreation. More information on the Plan update process can be found on-line at www.cob.org/services/planning/comprehensive/2016-update.aspx. The GMA also requires that the City's Critical Area Ordinance (CAO) be updated and reviewed to ensure it meets Best Available Science. Additionally, the Department of Commerce has recommended clarification and simplification in both CAO language and process. The CAO review and update is being facilitated by the Current Planning Division.
- Samish Way. The City is committed to implementing the vision and goals of the Samish Way Urban Village plan which will revitalize this area. Currently, the City is leading a coordinated strategy to address the increasing problems of criminal activity and inappropriate housing in the Samish Way corridor, particularly regarding activities occurring at or around several motels in the area, notably the Aloha Motel.
- Permitting Software Replacement. The City's software for Planning and Permitting, Tidemark, is outdated and no longer meets the needs of the community. A new system is required that will meet the goals of providing the public with easier access to information and permitting while improving internal accuracy and efficiency. The City selected and signed contracts with CRW software in September 2014. Phased implementation of the new system will span 2014-2016.

Planning and Community Development Activity Measures

Planning Services Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
SELECTED PERMIT APPLICATIONS										
Subdivision/Short Plats	99	61	40	31	37	25	36	32	33	32
New Lots Created	130	284	231	81	72	72	26	79	22	99
SEPA Determination	105	54	48	45	53	43	46	39	48	42
Critical Areas	40	10	10	26	55	55	54	61	73	71
Clearing/Grading	25	23	11	15	23	8	25	16	12	19
Shoreline	11	9	12	22	30	44	37	23	39	45
Planned Development	27	17	13	11	6	13	15	7	13	12
Conditional Use	13	13	14	7	6	4	9	8	4	10

Building Services Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Plans Reviewed	2,146	2,123	1,738	1,553	2,070	1,393	1,506	1,792	1,966	1,729
% of permits completed within specified cycle time					92%	82%	82%	94%	75%	83%
Permits Issued										
Building	1,140	626	946	776	668	752	675	702	778	865
Total Permits, All Types	4,846	4,198	4,372	3,681	3,111	3,472	3,615	3,602	4,112	4,417
Customers visiting counter			12,643	10,852	10,145	9,718	10,970	10,802	11,960	12,172

More detailed [permit activity](#) is available on the web site. Results of the Permit Center's program of periodic [customer satisfaction surveys](#) are available on the web site.

Community Development Division	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Low-income housing units created	-	111	51	45	54	4	77	1	2	6
Homes rehabilitated that are owned by low/moderate income households	12	11	11	20	17	16	15	13	10	9
Rent assistance to homeless families	15	20	21	15	22	19	21	18	18	26
First-time homebuyers assisted	14	9	6	23	12	5	5	8	4	11
Arts projects completed	-	3	5	2	2	3	3	5	-	-

Much of the Community Development Division's work is funded through Federal grant programs. Only a few highlights are presented in the table above. Goals, work plans and accomplishments for these programs are in the [Consolidated Plan](#), which is available on line. The annual performance report, or CAPER, for the grant programs is on the same page.

HEARING EXAMINER

Hearing Examiner Mission

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

Description of Services

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

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

Hearing Examiner Department Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	190,237	196,851	209,973	214,907	218,979	225,483
TOTAL ALL SOURCES	190,237	196,851	209,973	214,907	218,979	225,483

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	182,338	186,590	200,483	202,535	203,447	209,740
<i>Supplies</i>	527	2,793	611	1,546	1,546	1,592
<i>Other Services and Charges</i>	4,715	4,307	5,537	5,800	5,483	5,648
<i>Interfund Services</i>	2,657	3,161	3,342	5,026	8,503	8,503
Subtotal of Operations	190,237	196,851	209,973	214,907	218,979	225,483
TOTAL EXPENDITURES	190,237	196,851	209,973	214,907	218,979	225,483

TOTAL PAID STAFF	2.0	2.0	1.5	1.5	1.5	1.5
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[Budgeted positions are listed](#) in the personnel section.

Hearing Examiner Department Budget Summary - Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Economic Environment Services</i>	20,989	18,382	28,660	20,600	28,600	29,458
Charges for Services Subtotal	20,989	18,382	28,660	20,600	28,600	29,458
TOTAL REVENUES	20,989	18,382	28,660	20,600	28,600	29,458

The difference between revenues and expenditures is made up from General Fund reserves or revenues shared by multiple departments.

Hearing Examiner Department Budget Summary - Expenditures

General Fund

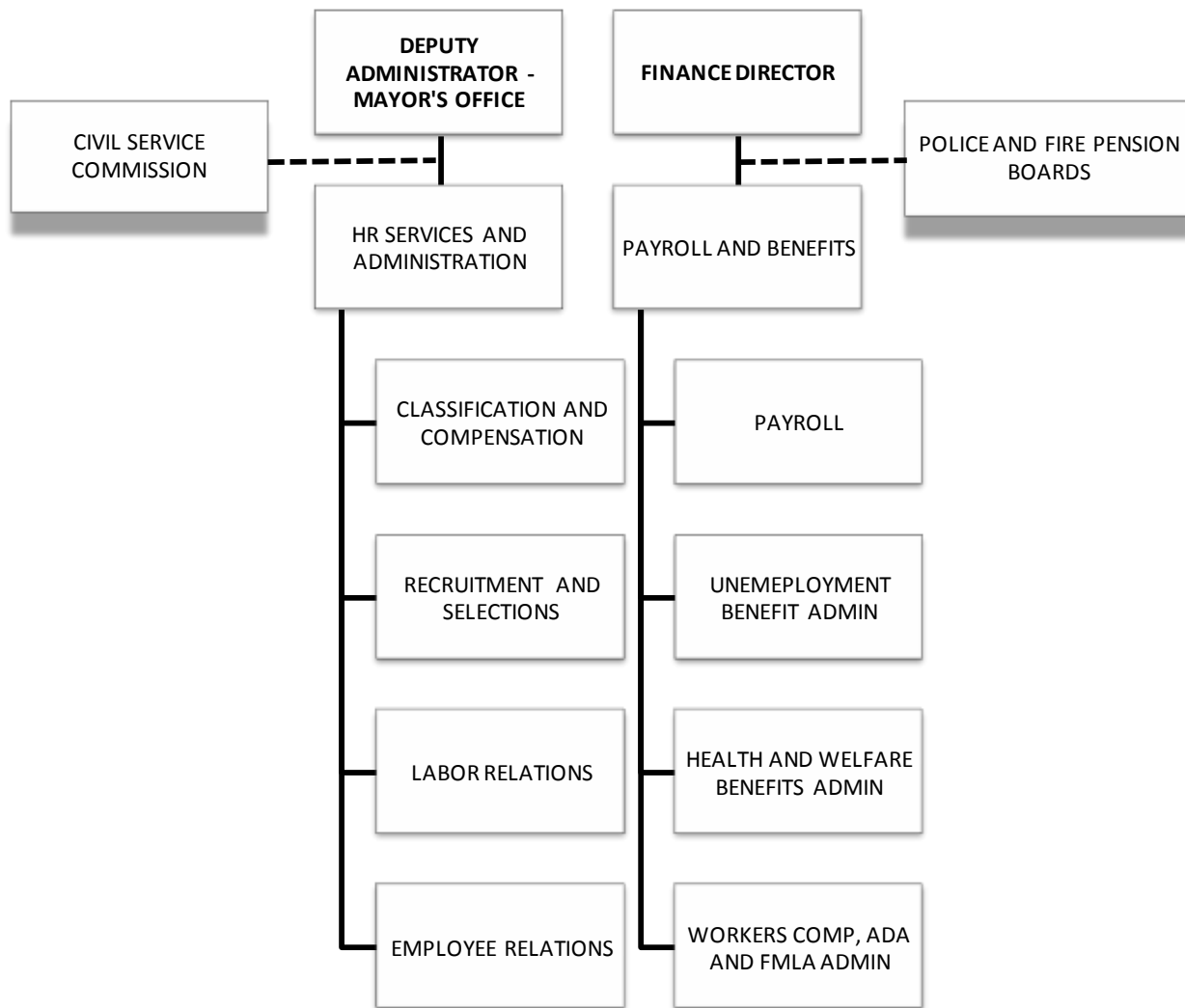
Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	138,332	138,260	145,752	145,452	148,973	151,953
Salaries & Wages Subtotal	138,332	138,260	145,752	145,452	148,973	151,953
<i>Personnel Benefits</i>	44,006	48,330	54,731	57,083	54,474	57,787
Personnel Benefits Subtotal	44,006	48,330	54,731	57,083	54,474	57,787
<i>Office & Oper. Supplies</i>	527	592	611	1,185	1,185	1,220
<i>Small Tools & Minor Equip</i>	-	2,201	-	361	361	372
Supplies Subtotal	527	2,793	611	1,546	1,546	1,592
<i>Professional Services</i>	3,191	2,749	4,458	3,286	3,286	3,385
<i>Communication</i>	119	119	10	144	144	148
<i>Travel</i>	475	299	624	927	700	721
<i>Miscellaneous</i>	930	1,140	445	1,443	1,353	1,394
<i>Interfund Professional Services</i>	-	-	-	1,400	1,467	1,467
<i>Interfund Communication</i>	285	298	320	348	3,727	3,727
<i>Interfund Op Rentals & Leases</i>	1,857	1,775	1,968	2,205	2,293	2,293
<i>Interfund Insurance</i>	515	592	599	618	561	561
<i>Interfund Repairs & Maintenance</i>	-	496	455	455	455	455
Other Services & Charges Subtotal	7,372	7,468	8,879	10,826	13,986	14,151
TOTAL EXPENDITURES	190,237	196,851	209,973	214,907	218,979	225,483

Hearing Examiner Department Activity Measures

Hearing Examiner	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	Benchmark or Target
Cases heard	55	54	33	32	24	34	26	37	39	
% of issuances of decision occurring within 15 days from the close of the record for a public hearing	80.0%	87.0%	96.9%	96.7%	95.7%	85.3%	95.7%	97.3%	85.0%	85%
Average days to issue decision	13.80	10.98	10.48	9.27	12.08	12.03	12.34	10.76	11.48	<15

"Close of the record" includes time extended for submission of exhibits and briefs. Often the public hearing may be on one day, but the record will be left open for specific submissions and doesn't formally close until those are received.

HUMAN RESOURCES DEPARTMENT



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

Department Mission

The most important factor in providing quality City service is the caliber and composition of the City's workforce. We partner with departments to recruit and retain a workforce capable of performing the City's work; and to develop a safe, satisfying, motivating work environment, and a cost-effective financially sustainable labor force.

For more information, visit the [HR Department's services web page](#).

Description of Services

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

We are:

- Business partners with client work groups.
- Subject matter experts.

We design and administer:

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

We ensure that the taxpayer receives value for labor dollars.

We advocate for all employees.

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.

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	3,870,017	3,955,359	4,118,399	4,741,941	4,957,290	5,216,595
Supplies	105,711	109,220	113,784	174,224	172,824	178,008
Other Services and Charges	12,109,890	12,032,246	12,301,618	14,360,489	14,352,202	16,072,889
Interfund Services	296,287	337,485	341,339	334,175	376,596	367,472
Intergovernmental Services	44,111	49,127	43,808	65,400	64,900	64,900
Subtotal of Operations	16,426,016	16,483,437	16,918,948	19,676,229	19,923,812	21,899,864
Interfund Transfers	-	1,881	9,700	10,586	-	-
TOTAL EXPENDITURES	16,426,016	16,485,318	16,928,648	19,686,815	19,923,812	21,899,864

TOTAL PAID STAFF	11.0	12.0	13.1	13.0	13.2	13.2
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Breakdown of Salaries and Benefits Expenditure Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
City-wide Cost	2,818,543	2,866,933	2,931,335	3,496,438	3,699,938	3,919,938
Human Resources Department	1,051,474	1,088,426	1,187,064	1,245,503	1,257,352	1,296,657
Salaries and Benefits Total	3,870,017	3,955,359	4,118,399	4,741,941	4,957,290	5,216,595

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

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

Human Resources Department

Human Resources Department Budget Summary – Revenues

The differences between revenues shown here and the department's expenditures are made up from General Fund reserves or revenues shared by multiple departments, and in other funds, by increases or decreases in this department's fund reserves.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General Government Services	1,440	1,450	3,055	2,431	2,431	2,504
Interfund Sales & Services	668,417	653,217	551,840	552,813	624,632	624,632
Charges for Services Subtotal	669,857	654,667	554,895	555,244	627,063	627,136
Other Miscellaneous Revenue	71	-	-	-	-	-
Miscellaneous Subtotal	71	-	-	-	-	-
TOTAL REVENUES	669,928	654,667	554,895	555,244	627,063	627,136

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Interest & Other Earnings	29,927	39,076	37,228	38,222	29,268	29,268
Contributions & Donations (Private)	8,814	-	3,738	-	-	-
OMR Contributions from Employees	12,417,070	12,981,037	13,890,433	15,049,327	15,006,446	16,082,446
Other Miscellaneous Revenue	4	244	-	-	-	-
Miscellaneous Subtotal	12,455,815	13,020,357	13,931,399	15,087,549	15,035,714	16,111,714
TOTAL REVENUES	12,455,815	13,020,357	13,931,399	15,087,549	15,035,714	16,111,714

Uniformed Pension and Benefits – In Aggregate

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Property Taxes	1,890,216	1,872,320	1,887,193	1,900,000	1,900,000	1,915,000
Taxes Subtotal	1,890,216	1,872,320	1,887,193	1,900,000	1,900,000	1,915,000
State Entitlements, Impact Payments	126,552	119,668	129,799	120,000	130,000	130,000
Intergovernmental Subtotal	126,552	119,668	129,799	120,000	130,000	130,000
Interest & Other Earnings	101,112	155,974	123,432	150,040	131,210	129,411
OMR Contributions from Employer	-	1,700,028	1,373,448	1,500,000	1,550,000	1,550,000
Other Miscellaneous Revenue	16,708	16,526	19,389	15,000	15,000	15,000
Miscellaneous Subtotal	1,266,176	1,872,528	1,516,269	1,665,040	1,696,210	1,694,411
Interfund Loan Receipts	190,168	202,670	208,213	222,329	221,657	221,657
Non Revenues Subtotal	190,168	202,670	208,213	222,329	221,657	221,657
TOTAL REVENUES	3,473,112	4,067,186	3,741,474	3,907,369	3,947,867	3,961,068

Human Resources Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	552,429	522,990	565,182	594,480	607,653	619,676
<i>Overtime & Hazard Duty</i>	28	96	-	600	600	612
Salaries & Wages Subtotal	552,457	523,086	565,182	595,080	608,253	620,288
<i>Personnel Benefits</i>	222,382	222,401	255,881	276,292	263,549	279,357
Personnel Benefits Subtotal	222,382	222,401	255,881	276,292	263,549	279,357
<i>Office & Oper. Supplies</i>	14,947	11,712	15,854	22,821	21,421	22,063
<i>Fuel Consumed</i>	-	20	-	-	-	-
<i>Small Tools & Minor Equip</i>	6,902	5,708	7,333	4,857	4,857	5,003
Supplies Subtotal	21,849	17,440	23,187	27,678	26,278	27,066
<i>Professional Services</i>	99,229	84,392	118,749	126,348	121,745	125,398
<i>Communication</i>	99	187	257	206	206	212
<i>Travel</i>	5,939	7,529	8,492	20,685	16,000	16,480
<i>Operating Rentals & Leases</i>	414	2,979	2,781	600	600	618
<i>Repairs & Maintenance</i>	2,035	3,987	12,777	17,575	17,575	18,102
<i>Miscellaneous</i>	51,677	53,357	70,179	51,771	11,271	11,610
<i>Interfund Professional Services</i>	4,852	3,166	3,030	12,042	12,229	12,229
<i>Interfund Communication</i>	5,303	5,076	5,451	6,290	7,504	7,504
<i>Interfund Op Rentals & Leases</i>	28,656	27,392	30,368	34,032	35,393	35,393
<i>Interfund Insurance</i>	13,970	10,468	7,908	8,236	13,596	13,596
<i>Interfund Repairs & Maintenance</i>	-	6,846	6,276	6,277	6,277	6,277
Other Services & Charges Subtotal	212,174	205,379	266,268	284,062	242,396	247,419
<i>Intergovernmental Prof Servs</i>	2,933	3,261	3,997	5,400	4,900	4,900
Intergovernmental Svcs Subtotal	2,933	3,261	3,997	5,400	4,900	4,900
TOTAL EXPENDITURES	1,011,795	971,567	1,114,515	1,188,512	1,145,376	1,179,030

Human Resources Department

Human Resources Department Budget Summary – Expenditures (continued)

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	399,342	512,080	629,346	642,108	658,552	663,385
Overtime & Hazard Duty	8	24	-	-	-	-
Salaries & Wages Subtotal	399,350	512,104	629,346	642,108	658,552	663,385
Personnel Benefits	247,010	171,373	202,925	278,161	273,136	279,765
Personnel Benefits Subtotal	247,010	171,373	202,925	278,161	273,136	279,765
Office & Oper. Supplies	16,946	3,504	6,039	6,104	6,104	6,286
Small Tools & Minor Equip	6,024	16,256	28,293	35,072	35,072	36,124
Supplies Subtotal	22,970	19,760	34,332	41,176	41,176	42,410
Professional Services	11,396,784	11,528,057	11,817,594	13,425,143	13,425,796	15,096,153
Communication	-	-	17	-	-	-
Travel	1,199	810	1,572	3,451	3,451	3,554
Taxes & Operating Assessments	700	700	700	700	700	721
Operating Rentals & Leases	-	2,481	2,481	2,575	2,575	2,652
Insurance	40,936	40,950	50,004	50,004	54,154	59,569
Repairs & Maintenance	-	1,699	1,547	1,648	1,648	1,697
Miscellaneous	54,469	57,479	57,062	62,779	62,727	64,608
Interfund Professional Services	157,551	192,770	195,786	198,945	205,641	205,641
Interfund Communication	1,409	1,218	995	1,205	2,389	2,389
Interfund Op Rentals & Leases	9,945	9,372	10,447	12,125	34,635	26,981
Interfund Repairs & Maintenance	-	909	833	833	833	833
Other Services & Charges Subtotal	11,662,993	11,836,445	12,139,038	13,759,408	13,794,549	15,464,798
Intergovernmental Prof Servs	41,178	45,866	39,811	60,000	60,000	60,000
Interfund Transfers Out	-	1,881	9,700	10,586	-	-
Intergovernmental Svcs Subtotal	41,178	47,747	49,511	70,586	60,000	60,000
TOTAL EXPENDITURES	12,373,501	12,587,429	13,055,152	14,791,439	14,827,413	16,510,358

Uniformed Pension and Benefits – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Pension & Disability Pay	2,448,818	2,526,395	2,465,065	2,950,300	3,153,800	3,373,800
Personnel Benefits Subtotal	2,448,818	2,526,395	2,465,065	2,950,300	3,153,800	3,373,800
Office & Oper. Supplies	43,960	46,967	31,302	74,470	74,470	76,704
Small Tools & Minor Equip	16,932	25,053	24,963	30,900	30,900	31,828
Supplies Subtotal	60,892	72,020	56,265	105,370	105,370	108,532
Professional Services	450,711	242,268	152,038	586,085	622,835	660,270
Travel	4,047	3,621	3,868	7,520	7,520	7,744
Miscellaneous	1,651	1,750	1,500	3,399	3,399	3,501
Interfund Professional Services	74,601	80,268	80,245	54,190	53,869	53,869
Interfund Op Rentals & Leases	-	-	-	-	4,230	2,760
Other Services & Charges Subtotal	531,010	327,907	237,651	651,194	691,853	728,144
TOTAL EXPENDITURES	3,040,720	2,926,322	2,758,981	3,706,864	3,951,023	4,210,476

Human Resources Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Human Resources Svcs and Admin</i>	669,928	654,667	554,895	555,244	627,063	627,136
<i>Unemployment Benefits Services</i>	156,268	111,410	112,934	125,938	125,444	125,444
<i>Workers Comp Benefits Services</i>	556,646	532,322	669,290	651,722	607,542	607,542
<i>Health Benefits Services</i>	11,742,901	12,376,625	13,149,175	14,309,889	14,302,728	15,378,728
<i>Pension Benefits Services</i>	3,473,112	4,067,186	3,741,474	3,907,369	3,947,867	3,961,068
Subtotal of Revenues by Group	16,598,855	17,742,210	18,227,768	19,550,162	19,610,644	20,699,918

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Human Resources Svcs and Admin</i>	1,011,795	971,567	1,114,515	1,188,512	1,145,376	1,179,030
<i>Unemployment Benefits Services</i>	192,638	92,883	113,618	184,933	179,497	179,693
<i>Workers Comp Benefits Services</i>	528,896	589,685	580,072	726,266	742,476	806,314
<i>Health Benefits Services</i>	11,651,967	11,904,861	12,361,462	13,880,240	13,905,440	15,524,351
<i>Pension Benefits Services</i>	3,040,720	2,926,322	2,758,981	3,706,864	3,951,023	4,210,476
TOTAL EXPENDITURES	16,426,016	16,485,318	16,928,648	19,686,815	19,923,812	21,899,864

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.

The Health Benefits Services group manages the internal service fund providing medical, dental and vision insurance for eligible city employees.

The Pension Benefits Services group provides disability, pension and medical benefits required by state law for Police and Fire offices and retirees hired before October 1, 1977.

Human Resources Department 2015-16 Work Plan

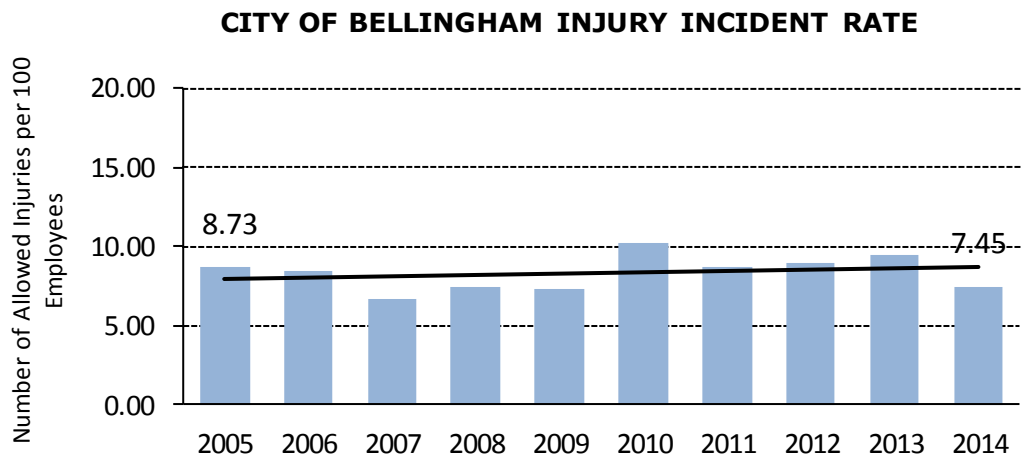
Negotiations... Bargaining all 9 Collective Bargaining Agreements in fall 2014 and into 2015. Significant changes necessary to health care in order to remain below the "Cadillac" excise tax threshold in 2018 and achieve sustainable compensation trend with units.

Evaluation of AWC Medicare Advantage Plan for LEOFF retirees; potential adoption and implementation.

Health Care Reform - legislation continues to be written; changes in policy and practices continue as requirements of the law become more clear.

Continue planning for payroll continuity/disaster recovery - multi-year project.

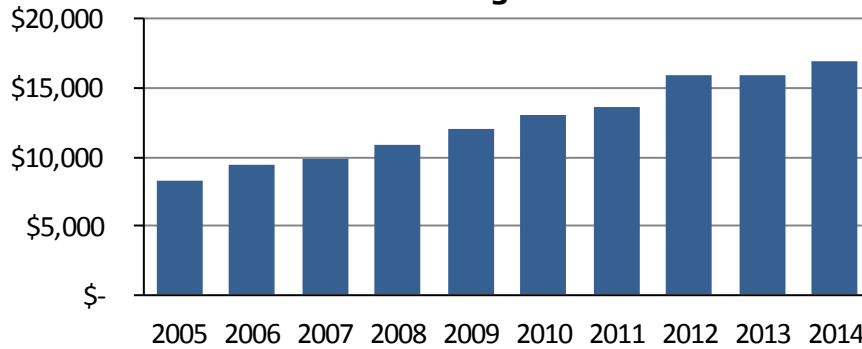
Human Resources Department Activity Measures



HR Benefits Groups	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Total Benefit Costs as % Compared to Base Wage	31.90%	33.79%	36.17%	37.73%	40.20%	34.16%	36.29%	38.22%	38.15%	38.64%
HR Services Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Turnover Rate	7.10%	6.25%	7.25%	5.92%	8.61%	7.30%	5.55%	4.44%	6.39%	7.63%
Citywide Overtime Costs as % Compared to Base Wage	5.04%	5.57%	5.23%	4.38%	4.13%	3.35%	2.82%	2.43%	3.02%	3.86%

Human Resources Department Activity Measures (continued)

Average Per Enrollee Annual Cost to the City for Medical, Dental, and Vision Coverage

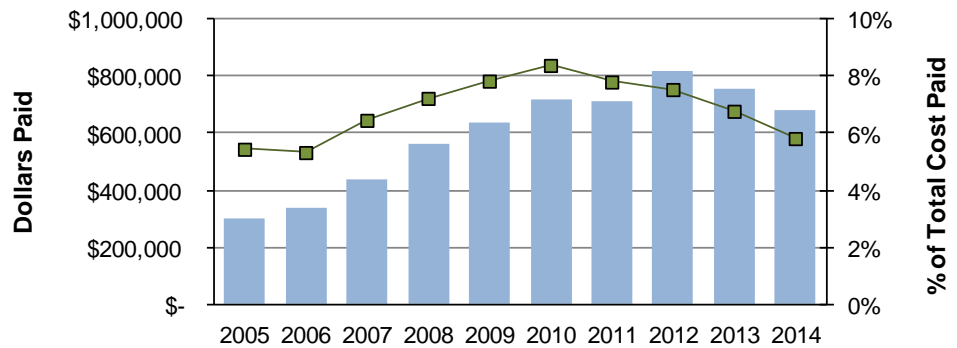


The cost per enrollee for health insurance coverage has been rapidly rising. This graph represents only the City's cost.

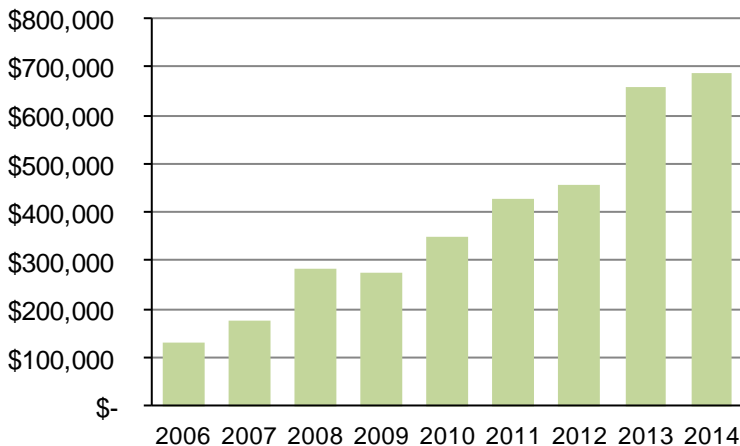
Employee Paid Medical Premiums - Mandatory Premium Sharing

The City has implemented two programs to help offset the rising cost of medical benefits.

Beginning in 2004, employees are required to pay a portion of their medical premiums.

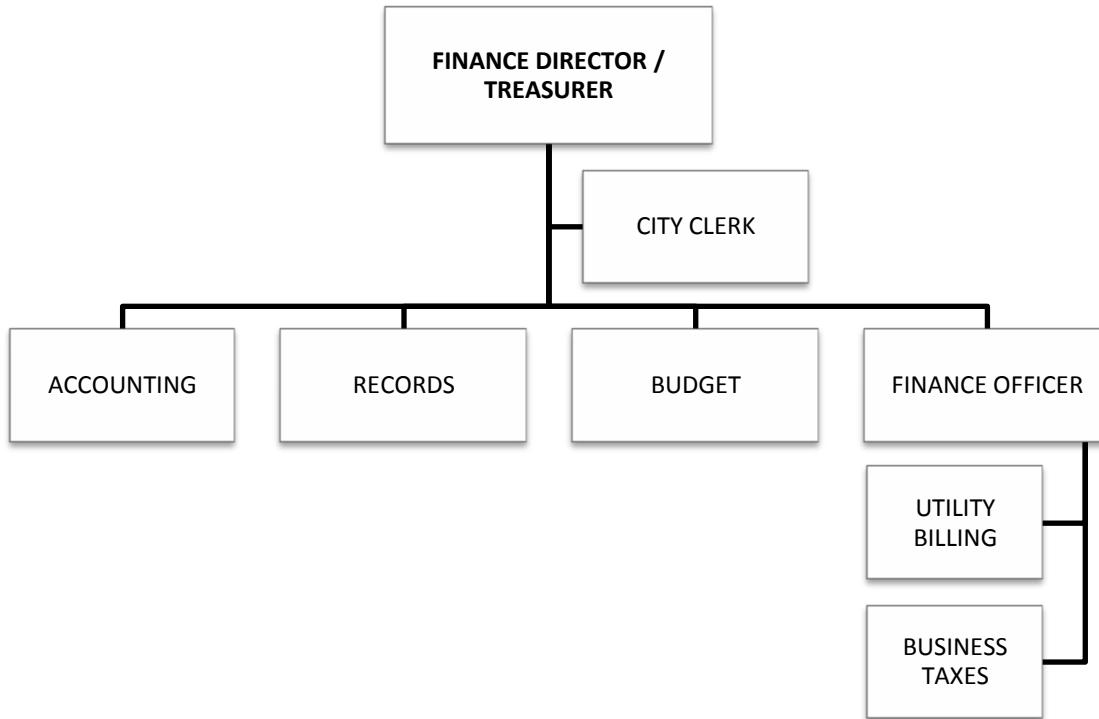


Opt-Out Net Savings



Beginning in 2005, employees that have medical coverage from another source have the option of receiving a cash payment to opt out of receiving coverage from the City. The net premium saving is premium cost saving less opt out payments.

FINANCE DEPARTMENT



Department Mission

Provide excellent customer service to the public and financial stewardship of the City's resources. Provide professional records management, financial and accounting services to City departments.

As City Clerk, facilitate communication and information sharing between the City and its citizens, including citizen access to public records.

Description of Services

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

For more information, visit the [Finance Department's services web page](#).

Finance Department Budget Summary

The Finance Department operates from the General Fund. Revenues for the department's services are collected into the General Fund from other city funds based on an internal cost allocation methodology. This budget also includes the debt services for all of the city's General Obligation debt. Other funds listed are [debt service funds](#) administered by the Finance Department.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	2,100,080	2,227,713	2,081,408	2,325,096	2,166,923	2,233,234
2001 Fire UTGO Bond	349,740	-	-	-	-	-
Refunding GO Bonds 1996	346,180	343,363	-	-	-	-
Sportsplex Acquisition Debt	271,208	254,279	257,939	258,038	261,638	266,838
2004 PFD/Civic Field LTGO	1,321,638	1,300,881	1,307,592	1,354,238	1,274,713	1,316,213
Drake Note	17,964	17,963	17,963	17,964	17,964	17,964
Governmental Debt Service	167,411	166,621	217,852	217,063	327,273	326,483
LID Guaranty	-	-	1,000,000	-	-	-
#1106 Bakerview Rd	150,500	52,399	79,734	-	-	-
TOTAL ALL SOURCES	4,724,721	4,363,219	4,962,488	4,172,399	4,048,511	4,160,732

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,654,483	1,696,075	1,696,442	1,947,990	1,779,979	1,838,728
Supplies	19,450	22,431	26,925	38,678	42,276	43,541
Other Services and Charges	203,827	267,915	137,920	85,494	87,034	89,647
Interfund Services	106,738	111,988	115,980	129,334	134,834	134,834
Intergovernmental Services	115,582	129,304	104,141	123,600	122,800	126,484
Subtotal of Operations	2,100,080	2,227,713	2,081,408	2,325,096	2,166,923	2,233,234
Debt Service	2,624,641	2,135,506	1,881,080	1,847,303	1,881,588	1,927,498
Interfund Transfers	-	-	1,000,000	-	-	-
TOTAL EXPENDITURES	4,724,721	4,363,219	4,962,488	4,172,399	4,048,511	4,160,732

TOTAL PAID STAFF	20.0	21.0	21.2	22.9	21.0	21.0
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[Budgeted positions are listed](#) in the personnel section.

Finance Department Budget Summary – Revenues

The differences between revenues shown here and the department’s expenditures are made up from General Fund reserves or revenues shared by multiple departments, and in other funds, by increases or decreases in this department’s fund reserves.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	12,166	96	-	-	-	-
Intergovernmental Subtotal	12,166	96	-	-	-	-
<i>General Government Services</i>	-	-	11,432	13,682	14,028	14,449
<i>Interfund Sales & Services</i>	1,833,055	1,721,691	1,731,341	1,702,145	1,690,048	1,690,048
Charges for Services Subtotal	1,833,055	1,721,691	1,742,773	1,715,827	1,704,076	1,704,497
<i>Non Court Fines, Forfeitures, Penalties</i>	-	-	100	-	-	-
Fines & Penalties Subtotal	-	-	100	-	-	-
<i>Other Miscellaneous Revenue</i>	5,617	5,531	-	-	-	-
Miscellaneous Subtotal	5,617	5,531	-	-	-	-
TOTAL REVENUES	1,850,838	1,727,318	1,742,873	1,715,827	1,704,076	1,704,497

Debt Service Funds – In Aggregate

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Property Taxes</i>	258,226	-	-	-	-	-
Taxes Subtotal	258,226	-	-	-	-	-
<i>Interlocal Grants, Entitlements</i>	240,184	421,491	-	-	-	-
Intergovernmental Subtotal	240,184	421,491	-	-	-	-
<i>General Government Services</i>	35,328	431,919	357,143	387,655	387,655	383,779
Charges for Services Subtotal	35,328	431,919	357,143	387,655	387,655	383,779
<i>Interest & Other Earnings</i>	448,004	233,072	309,215	650,114	678,623	701,323
<i>Rents, Leases & Concessions</i>	270,507	253,352	257,860	278,219	283,319	287,919
<i>Special Assessments</i>	197,986	397,048	203,704	-	-	-
<i>Other Miscellaneous Revenue</i>	-	184,104	66,433	-	-	-
Miscellaneous Subtotal	916,497	1,067,576	837,212	928,333	961,942	989,242
<i>Interfund Loan Receipts</i>	-	-	349,000	-	-	-
Non Revenues Subtotal	-	-	349,000	-	-	-
<i>Transfers In</i>	1,415,734	1,214,631	930,040	954,952	962,802	980,812
Other Subtotal	1,415,734	1,214,631	930,040	954,952	962,802	980,812
TOTAL REVENUES	2,865,969	3,135,617	2,473,395	2,270,940	2,312,399	2,353,833

Finance Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,172,517	1,180,909	1,164,004	1,326,077	1,223,833	1,248,149
Overtime & Hazard Duty	2,355	1,357	337	3,100	3,100	3,162
Salaries & Wages Subtotal	1,174,872	1,182,266	1,164,341	1,329,177	1,226,933	1,251,311
Personnel Benefits	479,611	513,809	529,351	618,813	553,046	587,417
Pension & Disability Pay	0	0	2,750	0	0	0
Personnel Benefits Subtotal	479,611	513,809	532,101	618,813	553,046	587,417
Office & Oper. Supplies	14,018	13,651	14,950	31,247	36,905	38,010
Fuel Consumed	1,731	1,818	1,529	0	0	0
Small Tools & Minor Equip	3,701	6,962	10,446	7,431	5,371	5,531
Supplies Subtotal	19,450	22,431	26,925	38,678	42,276	43,541
Professional Services	56,359	211,858	43,617	35,011	31,591	32,540
Communication	101,449	20,296	51,188	155	155	160
Travel	4,732	2,305	3,982	7,545	5,235	5,392
Taxes & Operating Assessments	0	2	8	0	0	0
Operating Rentals & Leases	16,941	19,840	11,551	5,563	5,563	5,730
Repairs & Maintenance	19,331	5,904	16,425	29,561	28,531	29,387
Miscellaneous	5,015	7,710	11,149	7,659	15,959	16,438
Interfund Professional Services	3,414	4,252	3,096	21,646	16,685	16,685
Interfund Communication	9,753	10,144	10,289	10,612	19,830	19,830
Interfund Op Rentals & Leases	81,982	69,717	76,732	73,404	76,340	76,340
Interfund Insurance	8,653	12,448	12,466	11,882	10,189	10,189
Interfund Repairs & Maintenance	2,936	15,427	13,397	11,790	11,790	11,790
Other Services & Charges Subtotal	310,565	379,903	253,900	214,828	221,868	224,481
Intergovernmental Prof Servs	115,582	129,304	104,141	123,600	122,800	126,484
Intergovernmental Svcs Subtotal	115,582	129,304	104,141	123,600	122,800	126,484
TOTAL EXPENDITURES	2,100,080	2,227,713	2,081,408	2,325,096	2,166,923	2,233,234

Debt Service Funds – In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Interfund Transfers Out	-	-	1,000,000	-	-	-
Intergovernmental Svcs Subtotal	-	-	1,000,000	-	-	-
G. O. Bonds	1,510,000	1,510,000	1,085,000	1,170,000	1,128,955	1,224,705
Special Assessment Bonds	135,000	45,000	75,000	-	-	-
Other Notes	165,964	166,544	167,166	167,834	279,550	280,317
Intergovernmental Loans	-	-	48,520	49,005	48,495	48,495
Debt Service Principal Subtotal	1,810,964	1,721,544	1,375,686	1,386,839	1,457,000	1,553,517
Interest/Long-Term Ext. Debt	812,571	412,654	504,742	459,614	423,738	373,131
Debt Registration Costs	1,106	1,308	652	850	850	850
Debt Service Interest Subtotal	813,677	413,962	505,394	460,464	424,588	373,981
TOTAL EXPENDITURES	2,624,641	2,135,506	2,881,080	1,847,303	1,881,588	1,927,498

Finance Department Program Groups

Department revenues are generated by the program groups as shown below

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Finance Administration</i>	337,987	421,587	486,217	628,505	373,763	382,320
<i>Finance Services</i>	1,424,457	1,599,308	1,384,040	1,596,861	1,685,938	1,740,273
<i>Records, Microfilm & Mail Room</i>	337,636	206,818	211,151	99,730	107,222	110,641
<i>Debt Service Administration</i>	2,624,641	2,135,506	2,881,080	1,847,303	1,881,588	1,927,498
TOTAL EXPENDITURES	4,724,721	4,363,219	4,962,488	4,172,399	4,048,511	4,160,732

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Finance Administration</i>	189,986	155,992	196,160	213,401	256,450	256,450
<i>Finance Services</i>	1,362,071	1,277,740	1,358,056	1,406,827	1,375,878	1,376,299
<i>Records, Microfilm & Mail Room</i>	298,781	293,586	188,657	95,599	71,748	71,748
<i>Debt Services</i>	2,865,969	3,135,617	2,473,395	2,270,940	2,312,399	2,353,833
Subtotal of Revenues by Group	4,716,807	4,862,935	4,216,268	3,986,767	4,016,475	4,058,330

Group Descriptions

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

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

The Records, Microfilm and Mail Room functions were transferred to the Finance Department beginning in 2011. Records and microfilm remains in Finance, but the mailroom function moved 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.

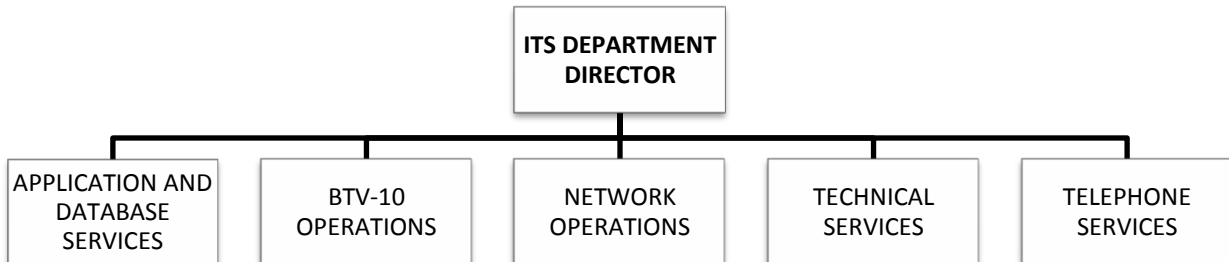
Finance Department 2015-16 Work Plan

- New Budget Software Implementation – train city staff on the new budget software and utilization of dashboards to track performance during 2015-2016.
- Financial Software Evaluation – in partnership with IT, perform a business and market assessment of Enterprise Resource Planning software to replace our general ledger software.
- Explore funding options for existing debt and future projects to take advantage of the low interest rates and reduce debt service payments.

Finance Department Activity Measures

Finance Services	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Received unqualified State Audit Report for fiscal year	yes	yes	no	yes	yes	yes	yes	yes	yes	
Percent of residential customers on utility autopay program	17.0%	20.4%	22.4%	24.6%	24.4%	24.2%	28.1%	25.0%	31.0%	32.5%
*City Bond Rating - Moody's (unlimited / limited tax bonds)	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/A1	Aa3/Aa2	Aa2/Aa2	Aa2/Aa2	Aa2/AA+	Aa2/AA+
Investment yield over rolling two year Treasury	0.87%	1.04%	0.53%	0.02%	-0.25%	0.44%	0.59%	0.60%	0.60%	0.56%

INFORMATION TECHNOLOGY SERVICES DEPARTMENT



Department Mission

Provide leadership and direction to the departments of the City in identifying and utilizing appropriate information technologies (data, voice, and video) in such a way that the organization is more effective and efficient in providing government services to the public.

Description of Services

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

For more information, visit the [ITS Department's services web page](#).

Information Technology Services Department

Information Technology Services Department Budget Summary

Information Technology Services operates 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	2,319,898	2,206,915	2,376,595	2,715,006	2,724,652	2,781,264
Public Ed & Govt Access TV	-	324,865	258,517	284,142	368,400	377,222
Restricted Equipment - PEG	-	-	28,724	25,000	106,000	95,000
Telecommunication and Technology	593,106	810,846	487,175	541,111	396,080	414,539
Technology Replacement & Reserve	-	-	722,464	1,664,165	1,152,390	490,907
Computer Infrastructure Replace	-	-	279,000	746,480	775,060	805,629
GIS Administration	-	-	342,005	353,234	347,407	358,238
TOTAL ALL SOURCES	2,913,004	3,342,626	4,494,480	6,329,138	5,869,989	5,322,799

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,718,623	1,888,469	2,322,046	2,537,526	2,566,755	2,646,627
Supplies	213,435	417,591	665,659	549,920	528,046	544,202
Other Services and Charges	724,029	825,809	1,240,011	1,103,282	1,331,295	1,187,648
Interfund Services	165,271	169,730	200,034	255,381	362,878	370,790
Intergovernmental Services	1,008	924	840	1,180	1,180	1,180
Subtotal of Operations	2,822,366	3,302,523	4,428,590	4,447,289	4,790,154	4,750,447
Capital Outlay	90,656	39,923	-	1,799,165	1,079,835	572,352
Interfund Transfers	-	-	65,890	82,684	-	-
TOTAL EXPENDITURES	2,913,022	3,342,446	4,494,480	6,329,138	5,869,989	5,322,799

TOTAL PAID STAFF	20.0	22.0	23.8	24.3	24.6	24.6
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[Budgeted positions are listed](#) in the personnel section.

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

Information Technology Services Department

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business Licenses & Permits</i>	228,655	-	-	-	-	-
Licenses & Permits Subtotal	228,655	-	-	-	-	-
<i>Intergovernmental Service Revenues</i>	26,177	26,100	-	-	-	-
Intergovernmental Subtotal	26,177	26,100	-	-	-	-
<i>General Government Services</i>	-	-	28,260	22,800	22,800	23,484
<i>Interfund Sales & Services</i>	682,340	757,931	586,959	617,351	637,294	637,294
Charges for Services Subtotal	682,340	757,931	615,219	640,151	660,094	660,778
<i>Other Miscellaneous Revenue</i>	37,709	10	26	-	-	-
Miscellaneous Subtotal	37,709	10	26	-	-	-
TOTAL REVENUES	974,881	784,041	615,245	640,151	660,094	660,778

Public Education and Government Access TV Fund and Equipment Subfund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business Licenses & Permits</i>	-	429,171	443,027	480,000	384,000	384,000
Licenses & Permits Subtotal	-	429,171	443,027	480,000	384,000	384,000
<i>Intergovernmental Service Revenues</i>	-	1,050	-	-	-	-
Intergovernmental Subtotal	-	1,050	-	-	-	-
<i>General Government Services</i>	-	-	1,065	2,050	2,050	2,112
Charges for Services Subtotal	-	-	1,065	2,050	2,050	2,112
<i>Interest & Other Earnings</i>	-	1,369	5,009	9,000	1,863	1,863
<i>Special Assessments</i>	-	138,143	108,827	119,000	119,000	119,000
<i>Other Miscellaneous Revenue</i>	-	155	-	-	-	-
Miscellaneous Subtotal	-	139,667	113,836	128,000	120,863	120,863
<i>Transfers In</i>	-	192,352	-	-	-	-
Other Subtotal	-	192,352	-	-	-	-
TOTAL REVENUES	-	762,240	557,928	610,050	506,913	506,975

Information Technology Services Department

ITSD Budget Summary – Revenues (continued)

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

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	1	-	-	-	-	-
Intergovernmental Subtotal	1	-	-	-	-	-
<i>General Government Services</i>	4,524	2,822	8,340	3,160	17,132	13,118
<i>Internal Svc Fund Sales & Services</i>	348,667	356,708	763,882	1,145,362	1,886,684	1,593,142
Charges for Services Subtotal	353,191	359,530	772,222	1,148,522	1,903,816	1,606,260
<i>Interest & Other Earnings</i>	15,744	24,297	19,470	22,117	27,752	27,752
<i>Other Miscellaneous Revenue</i>	2,588	-	1,323	-	-	-
Miscellaneous Subtotal	18,332	24,297	20,793	22,117	27,752	27,752
<i>Transfers In</i>	224,190	746,638	1,080,245	1,362,751	330,234	335,234
Other Subtotal	224,190	746,638	1,080,245	1,362,751	330,234	335,234
TOTAL REVENUES	595,714	1,130,465	1,873,260	2,533,390	2,261,802	1,969,246

ITSD Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	1,202,961	1,194,229	1,249,043	1,366,512	1,387,021	1,414,400
<i>Overtime & Hazard Duty</i>	343	1,375	6,124	2,500	2,500	2,550
Salaries & Wages Subtotal	1,203,304	1,195,604	1,255,167	1,369,012	1,389,521	1,416,950
<i>Personnel Benefits</i>	425,551	445,329	498,334	560,514	538,686	571,099
Personnel Benefits Subtotal	425,551	445,329	498,334	560,514	538,686	571,099
<i>Office & Oper. Supplies</i>	18,140	16,404	12,822	18,802	18,425	18,980
<i>Fuel Consumed</i>	277	331	243	453	453	467
<i>Small Tools & Minor Equip</i>	64,683	28,086	21,860	26,932	5,432	5,595
Supplies Subtotal	83,100	44,821	34,925	46,187	24,310	25,042
<i>Professional Services</i>	31,049	883	10,940	6,469	6,469	6,663
<i>Communication</i>	9	19	34	979	464	478
<i>Travel</i>	6,528	4,097	7,190	9,053	8,687	8,947
<i>Operating Rentals & Leases</i>	164,800	161,009	166,635	181,325	183,325	188,125
<i>Utility Service</i>	1,807	1,876	1,670	2,936	3,736	3,986
<i>Repairs & Maintenance</i>	275,789	244,170	286,036	380,348	403,551	392,871
<i>Miscellaneous</i>	9,998	3,669	4,729	14,839	15,014	16,214
<i>Interfund Professional Services</i>	14,476	17,168	17,021	39,997	44,203	44,203
<i>Interfund Communication</i>	10,279	8,736	9,429	10,730	12,225	12,225
<i>Interfund Op Rentals & Leases</i>	79,929	63,427	69,082	76,701	79,694	79,694
<i>Interfund Insurance</i>	10,219	11,049	10,134	9,854	9,105	9,105
<i>Interfund Repairs & Maintenance</i>	2,070	4,134	4,429	4,882	4,482	4,482
Other Services & Charges Subtotal	606,953	520,237	587,329	738,113	770,955	766,993
<i>Intergovernmental Prof Servs</i>	1,008	924	840	1,180	1,180	1,180
Intergovernmental Svcs Subtotal	1,008	924	840	1,180	1,180	1,180
TOTAL EXPENDITURES	2,319,916	2,206,915	2,376,595	2,715,006	2,724,652	2,781,264

Information Technology Services Department

ITSD Budget Summary – Expenditures (continued)

Public Education and Government Access TV Fund and Equipment Subfund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	-	115,213	124,673	138,482	146,137	149,011
Salaries & Wages Subtotal	-	115,213	124,673	138,482	146,137	149,011
Personnel Benefits	-	36,095	44,506	56,739	62,816	66,686
Personnel Benefits Subtotal	-	36,095	44,506	56,739	62,816	66,686
Office & Oper. Supplies	-	7,979	4,889	6,900	6,900	7,106
Small Tools & Minor Equip	-	137,682	29,166	14,667	9,667	9,769
Supplies Subtotal	-	145,661	34,055	21,567	16,567	16,875
Professional Services	-	6,776	8,329	14,190	96,190	98,290
Communication	-	26	-	-	-	-
Travel	-	636	613	1,195	1,195	1,231
Repairs & Maintenance	-	431	391	1,277	1,277	1,315
Miscellaneous	-	1,443	206	608	608	627
Interfund Professional Services	-	186	8,462	22,471	19,357	19,357
Interfund Communication	-	1,168	1,264	1,345	1,385	1,385
Interfund Op Rentals & Leases	-	17,050	18,571	20,655	22,697	22,274
Interfund Repairs & Maintenance	-	-	171	171	171	171
Other Services & Charges Subtotal	-	27,716	38,007	61,912	142,880	144,650
Interfund Transfers Out	-	-	46,000	5,442	-	-
Intergovernmental Svcs Subtotal	-	-	46,000	5,442	-	-
Machinery And Equipment	-	-	-	25,000	106,000	95,000
Capital Outlay Subtotal	-	-	-	25,000	106,000	95,000
TOTAL EXPENDITURES	-	324,685	287,241	309,142	474,400	472,222

Information Technology Services Department

ITSD Budget Summary – Expenditures (continued)

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	64,567	68,740	285,365	291,622	310,657	316,788
Salaries & Wages Subtotal	64,567	68,740	285,365	291,622	310,657	316,788
Personnel Benefits	25,201	27,488	114,001	121,157	118,938	126,093
Personnel Benefits Subtotal	25,201	27,488	114,001	121,157	118,938	126,093
Office & Oper. Supplies	49,120	147,791	219,882	124,778	169,578	174,666
Small Tools & Minor Equip	81,215	79,318	376,797	357,388	317,591	327,619
Supplies Subtotal	130,335	227,109	596,679	482,166	487,169	502,285
Professional Services	16,983	176,169	355,039	29,726	169,708	20,299
Communication	176,944	174,697	174,061	193,957	193,957	195,000
Travel	-	-	4,749	4,500	4,300	4,429
Operating Rentals & Leases	1,073	-	-	-	-	-
Repairs & Maintenance	48,549	49,908	210,062	247,100	234,314	240,053
Miscellaneous	-	-	4,827	10,100	4,000	4,620
Interfund Professional Services	47,345	45,740	63,736	70,571	75,758	75,758
Interfund Communication	953	1,072	2,235	2,684	7,482	7,482
Interfund Op Rentals & Leases	-	-	-	-	90,819	99,154
Other Services & Charges Subtotal	291,847	447,586	814,709	558,638	780,338	646,795
Interfund Transfers Out	-	-	19,890	77,242	-	-
Intergovernmental Svcs Subtotal	-	-	19,890	77,242	-	-
Machinery And Equipment	81,156	39,923	-	1,774,165	973,835	477,352
Capital Outlay Subtotal	81,156	39,923	-	1,774,165	973,835	477,352
TOTAL EXPENDITURES	593,106	810,846	1,830,644	3,304,990	2,670,937	2,069,313

ITSD Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Equipment/PEG	-	138,724	110,528	122,000	119,637	119,637
Technology Replacements	236,950	764,035	736,779	1,016,963	740,061	446,519
ITSD Services	707,443	784,041	615,245	640,151	660,094	660,778
Government Access TV	267,438	432,773	250,499	248,050	243,276	243,338
Telecommunication	358,764	366,430	384,738	416,713	413,506	413,492
PEG Access TV	-	190,743	196,901	240,000	144,000	144,000
GIS Administration	-	-	352,597	353,234	344,286	345,286
Computer Infrastructure Repl	-	-	399,146	746,480	763,949	763,949
Subtotal of Revenues by Group	1,570,595	2,676,746	3,046,433	3,783,591	3,428,809	3,136,999

Information Technology Services Department

ITSD Program Groups (continued)

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Equipment/PEG	-	-	28,724	25,000	106,000	95,000
Technology Replacements	245,623	459,372	722,464	1,664,165	1,152,390	490,907
ITSD Services	2,091,579	2,206,915	2,376,595	2,715,006	2,724,652	2,781,264
Government Access TV	228,337	324,685	212,517	244,726	244,298	249,501
Telecommunication	347,483	351,474	487,175	541,111	396,080	414,539
PEG Access TV	-	-	46,000	39,416	124,102	127,721
GIS Administration	-	-	342,005	353,234	347,407	358,238
Computer Infrastructure Repl	-	-	279,000	746,480	775,060	805,629
TOTAL EXPENDITURES	2,913,022	3,342,446	4,494,480	6,329,138	5,869,989	5,322,799

Group Descriptions

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

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 Telecommunication 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 expanded citywide in 2014, now managing the replacement and maintenance of all computers throughout the city.

ITSD 2015-16 Work Plan

- Partner with Planning Department on implementation of new permitting system. Replace existing permitting system in 2015. Offer improved web-based permitting-related services in 2016.
- Partner with Finance Department on consultant study to identify replacement strategy and investment required to replace and consolidate existing financial systems.
- Refresh City's main public web site (www.cob.org) with new visual design. Improve publishing process for departments. Improve usability on smart phones and tablets.

ITSD Activity Measures

Information Technology Group	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	Benchmark or Target
PC and Tech Services										
# of PCs in the organization	819	894	937	953	933	948	923	934	987	
% of PCs over 4 years old	7%	13%	5%	10%	29%	15%	15%	16%	7%	
Service Desk										
# of Service Desk contacts / tickets received per month			560	711	679	633	726	827	798	
% Total trouble tickets closed within 2 business days			84%	78%	80%	78%	76%	72%	72%	80%
% Total service requests closed within 2 business days			80%	77%	79%	76%	76%	63%	63%	75%
Network Profile										
Gigabytes of Data Stored	3,200	5,000	6,930	10,500	15,183	16,422	24,331	33,500	37,500	
# Network Sites - staffed work sites with network connectivity	36	37	36	35	34	34	34	36	35	
Website										
Average # unique web visitors each month	35,164	41,465	44,437	45,442	53,450	50,282	53,991	59,447	64,528	
Website										
# Online payment transactions					20,877	27,881	37,095	44,096		Increase
# Service types available for on-line purchase					3	3	4	10	11	Increase

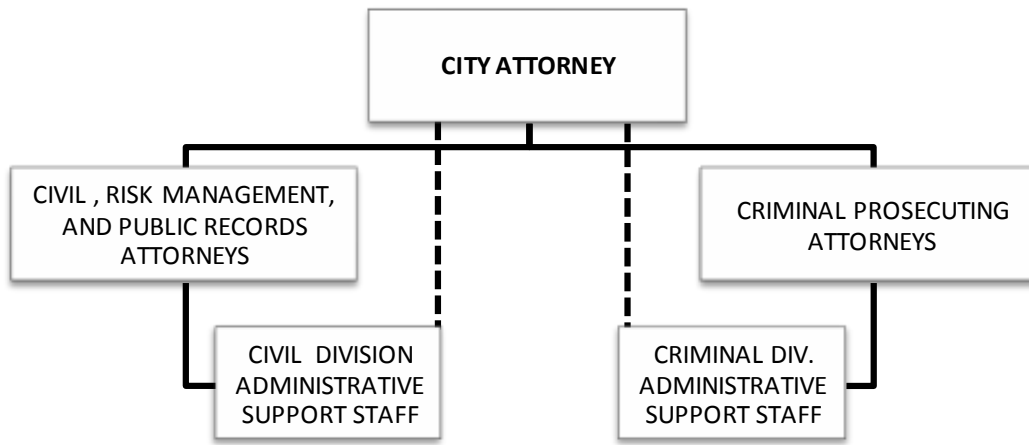
Service Desk Definitions:

- Trouble ticket = contact for help with a service that used to work but now appears to the user not to.
- Service ticket = contact requesting ITSD provide a service or make a change. Often includes move, add, or change requests for hardware or software.

Government Access TV Group	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	Benchmark or Target
# BTV10 program instances that did not run as scheduled	4	14	3	5	2	15*	0	2	1	0
# Meetings filmed and aired	85	71	79	78	69	62	65	73	95	

*City playback system experienced equipment failures in March/April 2011. A backup system was put into place until the primary system could be replaced.

LEGAL DEPARTMENT



Department Mission

Serve as a model public service law firm providing superior legal counsel to the Mayor, City Council, and departments.

Description of Services

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

More information about the [Office of the City Attorney](#) is available on the department's web page.

Legal Department Budget Summary

The Legal Services Program operates from the General Fund. Revenues for the services to departments are collected into the General Fund from other City funds based on an internal cost allocation methodology. [Claims and Litigation](#) funds are collected from City departments based on their insured assets and claims history.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
General	1,411,589	1,388,960	1,410,492	1,678,592	1,726,412	1,775,858
Claims Litigation	1,452,766	1,327,257	929,582	1,147,485	1,153,978	1,169,686
TOTAL ALL SOURCES	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	1,291,808	1,339,128	1,411,430	1,489,225	1,521,640	1,567,985
Supplies	27,624	25,622	26,931	24,968	24,968	25,715
Other Services and Charges	1,310,587	1,132,165	685,403	1,100,413	1,113,011	1,131,709
Interfund Services	234,271	219,302	216,061	211,471	220,771	220,135
Intergovernmental Services	-	-	249	-	-	-
Interfund Charges	65	-	-	-	-	-
Subtotal of Operations	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544
TOTAL EXPENDITURES	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544

TOTAL PAID STAFF	13.0	12.0	12.5	12.8	12.8	12.8
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[Budgeted positions are listed](#) in the personnel section.

Legal Department

Legal Department Budget Summary – Revenues

The differences between revenues shown below and the department's expenditures are 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Indirect Federal Grants</i>	1,287	8,263	8,470	7,850	7,850	-
<i>State Grants</i>	-	-	150	-	-	-
<i>Interlocal Grants, Entitlements</i>	-	-	-	-	15,120	15,876
Intergovernmental Subtotal	1,287	8,263	8,620	7,850	22,970	15,876
<i>General Government Services</i>	-	-	32,267	-	-	-
<i>Interfund Sales & Services</i>	320,534	346,788	432,973	411,583	405,167	405,167
Charges for Services Subtotal	320,534	346,788	465,240	411,583	405,167	405,167
<i>Criminal Non Traffic Fines</i>	94,731	28,122	32,803	34,608	34,608	35,646
Fines & Penalties Subtotal	94,731	28,122	32,803	34,608	34,608	35,646
<i>Other Miscellaneous Revenue</i>	19	8,985	-	-	-	-
Miscellaneous Subtotal	19	8,985	-	-	-	-
TOTAL REVENUES	416,571	392,158	506,663	454,041	462,745	456,689

Claims and Litigation Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	15,507	-	-	-	-	-
Intergovernmental Subtotal	15,507	-	-	-	-	-
<i>General Government Services</i>	-	-	14,994	15,780	14,048	14,469
<i>Internal Svc Fund Sales & Services</i>	1,084,278	1,182,979	1,203,131	1,184,220	1,085,213	1,085,213
Charges for Services Subtotal	1,084,278	1,182,979	1,218,125	1,200,000	1,099,261	1,099,682
<i>Interest & Other Earnings</i>	41,108	53,574	43,260	49,582	43,895	43,895
<i>Other Miscellaneous Revenue</i>	-	236	-	-	-	-
Miscellaneous Subtotal	41,108	53,810	43,260	49,582	43,895	43,895
<i>Transfers In</i>	-	800,000	-	-	-	-
Other Subtotal	-	800,000	-	-	-	-
TOTAL REVENUES	1,140,893	2,036,789	1,261,385	1,249,582	1,143,156	1,143,577

Legal Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	839,602	848,207	896,929	923,148	971,362	990,624
Overtime & Hazard Duty	30	-	-	-	-	-
Salaries & Wages Subtotal	839,632	848,207	896,929	923,148	971,362	990,624
Personnel Benefits	294,457	325,098	349,501	387,618	366,747	388,196
Personnel Benefits Subtotal	294,457	325,098	349,501	387,618	366,747	388,196
Office & Oper. Supplies	19,704	18,633	15,360	18,391	18,391	18,943
Small Tools & Minor Equip	3,164	2,409	6,180	1,530	1,530	1,575
Supplies Subtotal	22,868	21,042	21,540	19,921	19,921	20,518
Professional Services	112,954	81,291	22,668	209,660	223,780	230,796
Travel	3,080	3,797	4,434	6,901	5,390	5,551
Operating Rentals & Leases	16,147	17,335	18,228	18,541	18,541	19,097
Repairs & Maintenance	884	862	553	1,133	1,133	1,167
Miscellaneous	8,579	9,103	9,255	12,399	12,388	12,759
Interfund Professional Services	565	139	417	6,995	9,049	9,049
Interfund Communication	5,328	5,584	5,904	6,644	10,809	10,809
Interfund Op Rentals & Leases	46,374	45,743	50,240	56,075	58,318	58,318
Interfund Insurance	60,656	26,223	26,664	25,398	24,815	24,815
Interfund Repairs & Maintenance	-	4,536	4,159	4,159	4,159	4,159
Other Services & Charges Subtotal	254,567	194,613	142,522	347,905	368,382	376,520
Interfund Supplies	65	-	-	-	-	-
Interfund Payt For Service Subtotal	65	-	-	-	-	-
TOTAL EXPENDITURES	1,411,589	1,388,960	1,410,492	1,678,592	1,726,412	1,775,858

Claims and Litigation Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	116,289	120,042	118,547	125,678	132,218	134,862
Overtime & Hazard Duty	30	-	-	-	-	-
Salaries & Wages Subtotal	116,319	120,042	118,547	125,678	132,218	134,862
Personnel Benefits	41,400	45,781	46,453	52,781	51,313	54,303
Personnel Benefits Subtotal	41,400	45,781	46,453	52,781	51,313	54,303
Office & Oper. Supplies	4,756	3,052	2,937	4,532	4,532	4,667
Small Tools & Minor Equip	-	1,528	2,454	515	515	530
Supplies Subtotal	4,756	4,580	5,391	5,047	5,047	5,197
Professional Services	444,310	122,260	11,273	118,450	118,450	122,004
Travel	4,646	1,032	874	2,060	3,210	3,306
Operating Rentals & Leases	17,577	18,035	18,260	19,046	19,046	19,617
Insurance	521,170	410,450	467,269	551,282	549,782	551,282
Repairs & Maintenance	1,178	1,345	1,461	2,060	2,060	2,122
Miscellaneous	180,062	466,655	131,128	158,881	159,231	164,008
Interfund Professional Services	121,348	137,077	128,926	112,200	111,789	111,789
Interfund Op Rentals & Leases	-	-	-	-	1,832	1,196
Other Services & Charges Subtotal	1,290,291	1,156,854	759,191	963,979	965,400	862,339
TOTAL EXPENDITURES	1,452,766	1,327,257	929,582	1,147,485	1,153,978	1,169,686

Legal Department

Legal Department Program Groups

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

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Legal Revenues and Reserves</i>	41,108	53,574	43,260	-	-	-
<i>Legal Services</i>	416,571	392,158	506,663	454,041	462,745	456,689
<i>Claims, Litigation & Insurance</i>	1,099,785	1,983,215	1,218,125	1,249,582	1,143,156	1,143,577
Subtotal of Revenues by Group	1,557,464	2,428,947	1,768,048	1,703,623	1,605,901	1,600,266

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Legal Services</i>	1,362,968	1,369,072	1,390,744	1,661,785	1,711,449	1,760,895
<i>Claims, Litigation & Insurance</i>	1,501,387	1,347,145	949,330	1,164,292	1,168,941	1,184,649
TOTAL EXPENDITURES	2,864,355	2,716,217	2,340,074	2,826,077	2,880,390	2,945,544

Group Descriptions

The Legal Revenues and Reserves group accounted for Claims and Litigation Fund reserves, which have been moved to the Claims, Litigation and Insurance group.

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

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

Legal Department 2015 Work Plan Priorities

- **Environmental:** Provide project management (including preparation of grant and loan application materials and presentations to state legislators) and legal support to complete the R.G. Haley Remedial Investigation/Feasibility Study, Cleanup Action Plan, Consent Decree, Engineering and Design phases and resolve allocation of liability issues; and provide legal support for the remediation of South State Street Manufactured Gas Plant, Cornwall Avenue Landfill, Central Waterfront and Whatcom Waterway sites.
- **Regulation of Private Development:** Provide advice, representation and legal support to enable the Costco, PMF, and City Regional Stormwater Facility projects to resolve all appeals, obtain all permits, and begin construction in 2015.
- **Prosecution, Code Enforcement, and Nuisance Abatement:** Enhance quality of life in Bellingham neighborhoods through prosecution, mental health court, condemnation, code enforcement, and nuisance abatement proceedings.

- **Attorney for the City in Court Proceedings:** Represent the City in various land use, tax challenges, and tort cases in superior court and appellate courts
- **Real Estate Matters:** Provide legal support to the Parks, Public Works, and Planning department in various real estate matters related to land acquisition, infrastructure projects, and development efforts.

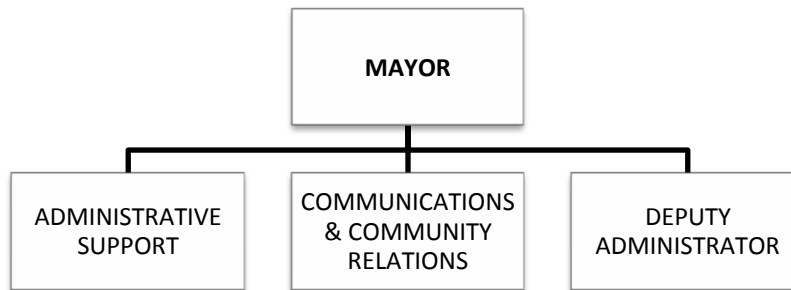
The Legal Department budget is aligned with these work plan elements by ensuring that we retain experienced personnel to handle these technical and complex matters, ensuring the appropriate balance between use of in-house expertise and outside legal expertise, and ensuring that department personnel receive appropriate training.

Legal Department Activity Measures

Legal Services Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Criminal Filings	3,552	3,809	4,138	3,860	4,138	3,844	3,576	3,442	3,631	2,972
Filings per Criminal Attorney	new measur	1,360	1,379	1,287	1,380	1,282	1,192	1,147	1,210	990
Percent of overall budget for outside counsel		8%	2%	7%	2%	9%	11%	4%	1%	3%
Public Disclosure Requests	122	201	287	336	378	361	462	301	238	273
DV Advocate Contacts	1,672	1,616	2,023	2,077	1,537	1,437	1,528	2,183	1,947	1,940

Claims Litigation & Insurance Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Claims filed	54	46	62	60	79	48	58	48	35	52
Amount paid for claims (thousands)	\$132.1	\$523.7	\$105.8	\$352.6	\$622.3	\$ 48.7	\$139.6	\$463.7	\$113.0	\$121.7

EXECUTIVE DEPARTMENT



City of Bellingham Mission

Support safe, satisfying and prosperous community life by providing the citizens of Bellingham with quality, cost-effective services that meet today's needs and form a strong foundation for the future.

Executive Department Mission

Provide leadership, direction, and supervision of City government in a manner that creates a productive working environment, enhances public trust and promotes understanding of City services and how they are delivered.

Description of Services

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

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

For more information about the [Mayor's Office](#), visit the web page.

Executive Department Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	845,708	755,282	1,016,647	1,174,477	862,816	835,190
TOTAL ALL SOURCES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	637,040	605,318	795,555	848,117	658,042	677,976
<i>Supplies</i>	16,866	29,240	21,070	16,168	12,254	12,621
<i>Other Services and Charges</i>	142,450	53,085	143,658	238,497	119,106	71,179
<i>Interfund Services</i>	49,312	59,270	56,364	71,695	73,414	73,414
<i>Intergovernmental Services</i>	40	-	-	-	-	-
Subtotal of Operations	845,708	746,913	1,016,647	1,174,477	862,816	835,190
<i>Capital Outlay</i>	-	8,369	-	-	-	-
TOTAL EXPENDITURES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

TOTAL PAID STAFF	6.0	6.0	8.0	8.0	6.0	6.0
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[Budgeted positions are listed](#) in the personnel section.

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

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interlocal Grants, Entitlements</i>	30,000	-	-	-	-	-
Intergovernmental Subtotal	30,000	-	-	-	-	-
<i>Interfund Sales & Services</i>	466,146	445,823	429,174	446,789	561,325	561,325
Charges for Services Subtotal	466,146	445,823	429,174	446,789	561,325	561,325
<i>Contributions & Donations (Private)</i>	256	24	-	-	-	-
<i>Other Miscellaneous Revenue</i>	3	525	750	-	-	-
Miscellaneous Subtotal	259	549	750	-	-	-
TOTAL REVENUES	496,405	446,372	429,924	446,789	561,325	561,325

Executive Department

Executive Department Budget Summary - Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	483,590	442,067	569,045	600,936	479,965	489,564
Salaries & Wages Subtotal	483,590	442,067	569,045	600,936	479,965	489,564
<i>Personnel Benefits</i>	153,450	163,251	226,510	247,181	178,077	188,412
Personnel Benefits Subtotal	153,450	163,251	226,510	247,181	178,077	188,412
<i>Office & Oper. Supplies</i>	13,059	15,151	16,253	15,138	11,224	11,560
<i>Small Tools & Minor Equip</i>	3,807	14,089	4,817	1,030	1,030	1,061
Supplies Subtotal	16,866	29,240	21,070	16,168	12,254	12,621
<i>Professional Services</i>	86,463	25,965	118,873	169,419	54,075	4,197
<i>Communication</i>	18	-	222	100	100	103
<i>Travel</i>	2,815	4,044	1,902	9,305	6,321	6,510
<i>Operating Rentals & Leases</i>	4,500	2,879	2,735	4,120	4,120	4,244
<i>Utility Service</i>	424	424	5,137	-	-	-
<i>Repairs & Maintenance</i>	2,399	3,705	4,121	2,060	2,060	2,122
<i>Miscellaneous</i>	45,831	16,068	10,668	53,493	52,430	54,003
<i>Interfund Professional Services</i>	1,030	6,648	1,347	9,484	9,091	9,091
<i>Interfund Communication</i>	4,052	5,130	4,485	6,259	7,244	7,244
<i>Interfund Op Rentals & Leases</i>	34,355	32,839	36,408	40,801	42,433	42,433
<i>Interfund Insurance</i>	9,123	9,514	9,413	10,440	9,935	9,935
<i>Interfund Repairs & Maintenance</i>	752	5,139	4,711	4,711	4,711	4,711
Other Services & Charges Subtotal	191,762	112,355	200,022	310,192	192,520	144,593
<i>Intergovernmental Prof Servs</i>	40	-	-	-	-	-
Intergovernmental Svcs Subtotal	40	-	-	-	-	-
<i>Land</i>	-	8,369	-	-	-	-
Capital Outlay Subtotal	-	8,369	-	-	-	-
TOTAL EXPENDITURES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

Executive Department Program Groups

The Executive Department operates from the General Fund. Revenues for Executive services are collected from all City departments based on an internal cost allocation methodology.

Revenues by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Executive Management</i>	496,405	446,372	429,924	446,789	561,325	561,325
Subtotal of Revenues by Group	496,405	446,372	429,924	446,789	561,325	561,325

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Executive Management</i>	759,306	722,404	875,343	1,174,477	862,816	835,190
<i>Waterfront Project</i>	86,402	32,878	141,304	-	-	-
TOTAL EXPENDITURES	845,708	755,282	1,016,647	1,174,477	862,816	835,190

Group Descriptions

The Executive Management group includes the Mayor and Deputy Administrator, 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

Biographical, contact information and committee assignments for City Council members can be found on the [Council page](#) on the City of Bellingham website. Also visit the [Council web page](#) for updated meeting announcements and schedules, meeting agendas and minutes, and to view or hear recorded meetings. Meeting agendas, dates and times may also be confirmed by calling the City Council office at (360) 778-8200. See the beginning of this document for a list of [Council members](#) and the [Council's Legacies and Strategic Commitments](#)

Council Functions

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

Legislative Department Budget Summary

The Council Office operates from the General Fund. Revenues are collected into the General Fund from other City funds based on an internal cost allocation methodology.

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	434,010	467,310	476,975	514,785	512,200	529,974
TOTAL ALL SOURCES	434,010	467,310	476,975	514,785	512,200	529,974

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	391,278	414,874	421,471	452,864	443,157	459,699
<i>Supplies</i>	10,038	18,026	13,379	12,965	9,545	7,484
<i>Other Services and Charges</i>	7,790	9,263	14,591	12,466	14,631	17,924
<i>Interfund Services</i>	24,904	25,147	27,534	36,490	44,867	44,867
Subtotal of Operations	434,010	467,310	476,975	514,785	512,200	529,974
TOTAL EXPENDITURES	434,010	467,310	476,975	514,785	512,200	529,974

TOTAL PAID STAFF	8.0	8.0	8.4	9.2	9.2	9.2
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[Budgeted positions are listed](#) in the personnel section.

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.

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General Government Services</i>	4	12	11	-	-	-
<i>Interfund Sales & Services</i>	221,630	233,836	239,674	272,720	286,993	286,993
Charges for Services Subtotal	221,634	233,848	239,685	272,720	286,993	286,993
<i>Other Miscellaneous Revenue</i>	-	-	11	-	-	-
Miscellaneous Subtotal	-	-	11	-	-	-
TOTAL REVENUES	221,634	233,848	239,696	272,720	286,993	286,993

Legislative Department Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	263,666	271,657	282,755	288,712	307,341	315,117
Salaries & Wages Subtotal	263,666	271,657	282,755	288,712	307,341	315,117
<i>Personnel Benefits</i>	127,612	143,217	138,716	164,152	135,816	144,582
Personnel Benefits Subtotal	127,612	143,217	138,716	164,152	135,816	144,582
<i>Office & Oper. Supplies</i>	6,708	13,681	13,112	12,710	9,545	7,484
<i>Fuel Consumed</i>	-	-	32	155	-	-
<i>Small Tools & Minor Equip</i>	3,330	4,345	235	100	-	-
Supplies Subtotal	10,038	18,026	13,379	12,965	9,545	7,484
<i>Professional Services</i>	3,660	5,500	7,239	5,000	4,200	5,500
<i>Communication</i>	26	68	27	50	50	52
<i>Travel</i>	2,266	3,081	4,761	5,974	5,350	6,400
<i>Miscellaneous</i>	1,838	614	2,564	1,442	5,031	5,972
<i>Interfund Professional Services</i>	338	563	505	6,391	9,600	9,600
<i>Interfund Communication</i>	1,129	1,192	1,285	1,358	5,413	5,413
<i>Interfund Op Rentals & Leases</i>	23,437	22,403	24,837	27,834	28,947	28,947
<i>Interfund Repairs & Maintenance</i>	-	989	907	907	907	907
Other Services & Charges Subtotal	32,694	34,410	42,125	48,956	59,498	62,791
TOTAL EXPENDITURES	434,010	467,310	476,975	514,785	512,200	529,974

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, and General Fund contributions to other funds.

Non-Departmental Budget Summary

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>General</i>	3,918,845	6,398,861	4,503,559	6,107,289	3,969,894	3,980,851
<i>1st 1/4% Real Estate Excise Tax</i>	9,453	8,454	8,083	23,638	16,576	16,444
<i>2nd 1/4% Real Estate Excise Tax</i>	701,946	694,913	702,030	740,194	1,342,326	660,306
TOTAL ALL SOURCES	4,630,244	7,102,228	5,213,672	6,871,121	5,328,796	4,657,601

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	-	400,000	-	-	-	-
<i>Supplies</i>	-	21	-	-	-	-
<i>Other Services and Charges</i>	60,267	85,190	938,800	974,350	975,000	979,500
<i>Interfund Services</i>	17,896	16,683	15,888	43,907	241,337	240,385
<i>Intergovernmental Services</i>	589,443	528,178	492,760	805,450	255,450	261,907
Subtotal of Operations	667,606	1,030,072	1,447,448	1,823,707	1,471,787	1,481,792
<i>Interfund Transfers</i>	3,962,638	6,072,156	3,766,224	5,047,414	3,857,009	3,175,809
TOTAL EXPENDITURES	4,630,244	7,102,228	5,213,672	6,871,121	5,328,796	4,657,601

Non-Departmental Budget Summary – Revenues

General Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Intergovernmental Service Revenues</i>	-	166	-	-	-	-
Intergovernmental Subtotal	-	166	-	-	-	-
<i>General Government Services</i>	6,253	-	57,865	60,178	30,000	30,000
<i>Interfund Sales & Services</i>	-	169,144	198,049	167,277	213,784	213,784
Charges for Services Subtotal	6,253	169,144	255,914	227,455	243,784	243,784
TOTAL REVENUES	6,253	169,310	255,914	227,455	243,784	243,784

Non-Departmental Budget Summary – Expenditures

General Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Pension & Disability Pay</i>	-	400,000	-	-	-	-
Personnel Benefits Subtotal	-	400,000	-	-	-	-
<i>Office & Oper. Supplies</i>	-	21	-	-	-	-
Supplies Subtotal	-	21	-	-	-	-
<i>Professional Services</i>	60,267	85,190	938,800	974,350	975,000	979,500
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	200,000	200,000
Other Services & Charges Subtotal	60,267	85,190	938,800	974,350	1,175,000	1,179,500
<i>Intergovernmental Prof Servs</i>	589,443	528,178	492,760	805,450	255,450	261,907
<i>Interfund Transfers Out</i>	3,269,135	5,385,472	3,071,999	4,327,489	2,539,444	2,539,444
Intergovernmental Svcs Subtotal	3,858,578	5,913,650	3,564,759	5,132,939	2,794,894	2,801,351
TOTAL EXPENDITURES	3,918,845	6,398,861	4,503,559	6,107,289	3,969,894	3,980,851

First and Second Quarter REET Funds - In Aggregate

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Interfund Professional Services</i>	17,896	16,683	15,888	43,907	38,597	38,597
<i>Interfund Op Rentals & Leases</i>	-	-	-	-	2,740	1,788
Other Services & Charges Subtotal	17,896	16,683	15,888	43,907	41,337	40,385
<i>Interfund Transfers Out</i>	693,503	686,684	694,225	719,925	1,317,565	636,365
Intergovernmental Svcs Subtotal	693,503	686,684	694,225	719,925	1,317,565	636,365
TOTAL EXPENDITURES	711,399	703,367	710,113	763,832	1,358,902	676,750

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.

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

Description of Services

The Bellingham-Whatcom Public Facilities District (BWPFD) was formed by the Bellingham City Council and the Whatcom County Council in July 2002 to build a regional center in Bellingham. State legislation passed in 1999 allowed such districts to be formed so that a 0.033% state sales tax rebate could be returned to cities and counties for the purpose of constructing regional centers.

The BWPFD Board used its funding authority to renovate the historic Mount Baker Theatre and expand the Whatcom Museum campus by constructing the Lightcatcher building.

With construction projects complete, services provided to the PFD by City staff are minimal. This fund's primary activity is to pay the debt service until 2027 for the bonds issued for these projects.

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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Public Facilities District</i>	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702
TOTAL ALL SOURCES	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	1,280	11,293	8,258	-	-	-
<i>Supplies</i>	1,484	-	-	1,000	1,000	1,030
<i>Other Services and Charges</i>	30,307	4,454	7,497	9,260	6,397	6,555
<i>Intergovernmental Services</i>	30,846	9,900	15,047	39,500	39,500	34,500
Subtotal of Operations	63,917	25,647	30,802	49,760	46,897	42,085
<i>Debt Service</i>	1,082,899	1,040,127	1,040,741	1,204,214	1,196,089	1,220,617
<i>Capital Outlay</i>	10,647	-	-	-	-	-
TOTAL EXPENDITURES	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702

Public Facilities District Budget Summary – Revenues

The difference between revenues and expenditures is increase in or use of reserves.

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Retail Sales & Use Taxes</i>	1,051,659	1,117,838	1,190,697	1,175,000	1,200,000	1,224,000
Taxes Subtotal	1,051,659	1,117,838	1,190,697	1,175,000	1,200,000	1,224,000
<i>State Grants</i>	15,524	-	-	-	-	-
Intergovernmental Subtotal	15,524	-	-	-	-	-
<i>Interest & Other Earnings</i>	16,162	20,689	20,449	11,291	15,736	15,736
<i>Rents, Leases & Concessions</i>	10,761	10,030	9,452	10,250	10,250	10,250
<i>Contributions & Donations (Private)</i>	55,200	10,196	7,900	-	-	-
Miscellaneous Subtotal	82,123	40,915	37,801	21,541	25,986	25,986
TOTAL REVENUES	1,149,306	1,158,753	1,228,498	1,196,541	1,225,986	1,249,986

Public Facilities District Budget Summary – Expenditures

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	939	8,279	6,073	-	-	-
Salaries & Wages Subtotal	939	8,279	6,073	-	-	-
<i>Personnel Benefits</i>	341	3,014	2,185	-	-	-
Personnel Benefits Subtotal	341	3,014	2,185	-	-	-
<i>Office & Oper. Supplies</i>	1,484	-	-	1,000	1,000	1,030
Supplies Subtotal	1,484	-	-	1,000	1,000	1,030
<i>Professional Services</i>	26,750	1,544	4,537	5,050	6,187	6,339
<i>Communication</i>	160	160	210	210	210	216
<i>Insurance</i>	2,412	2,750	2,750	4,000	-	-
<i>Repairs & Maintenance</i>	5,000	-	-	-	-	-
Other Services & Charges Subtotal	34,322	4,454	7,497	9,260	6,397	6,555
<i>Intergovernmental Prof Servs</i>	30,846	9,900	15,047	39,500	39,500	34,500
Intergovernmental Svcs Subtotal	30,846	9,900	15,047	39,500	39,500	34,500
<i>Buildings And Structures</i>	6,632	-	-	-	-	-
Capital Outlay Subtotal	6,632	-	-	-	-	-
<i>Intergovernmental Loans</i>	240,000	421,000	349,000	382,000	448,222	490,228
Debt Service Principal Subtotal	240,000	421,000	349,000	382,000	448,222	490,228
<i>Interest/Long-Term Ext. Debt</i>	842,412	618,335	691,256	821,789	747,142	729,664
<i>Debt Registration Costs</i>	487	792	485	425	725	725
Debt Service Interest Subtotal	842,899	619,127	691,741	822,214	747,867	730,389
TOTAL EXPENDITURES	1,157,463	1,065,774	1,071,543	1,253,974	1,242,986	1,262,702

Public Facilities District Activity Measures

PFD	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Shown in millions											
State Sales Tax Rebate	\$0.900	\$0.980	\$1.099	\$1.128	\$1.136	\$1.007	\$1.015	\$1.052	\$1.118	\$1.191	\$1.219

PUBLIC DEVELOPMENT AUTHORITY

In 2008, pursuant to RCW 35.21.730 through 35.21.755, the City Council authorized the creation of the Bellingham Public Development Authority (PDA) as a separate legal entity to function as the City's real estate development arm for parcels throughout Bellingham, including parts of the Waterfront District. The PDA was closed effective December 31, 2014 by Ordinance 2014-12-069.

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](#).

Funding of this entity ceased at the end of 2014.

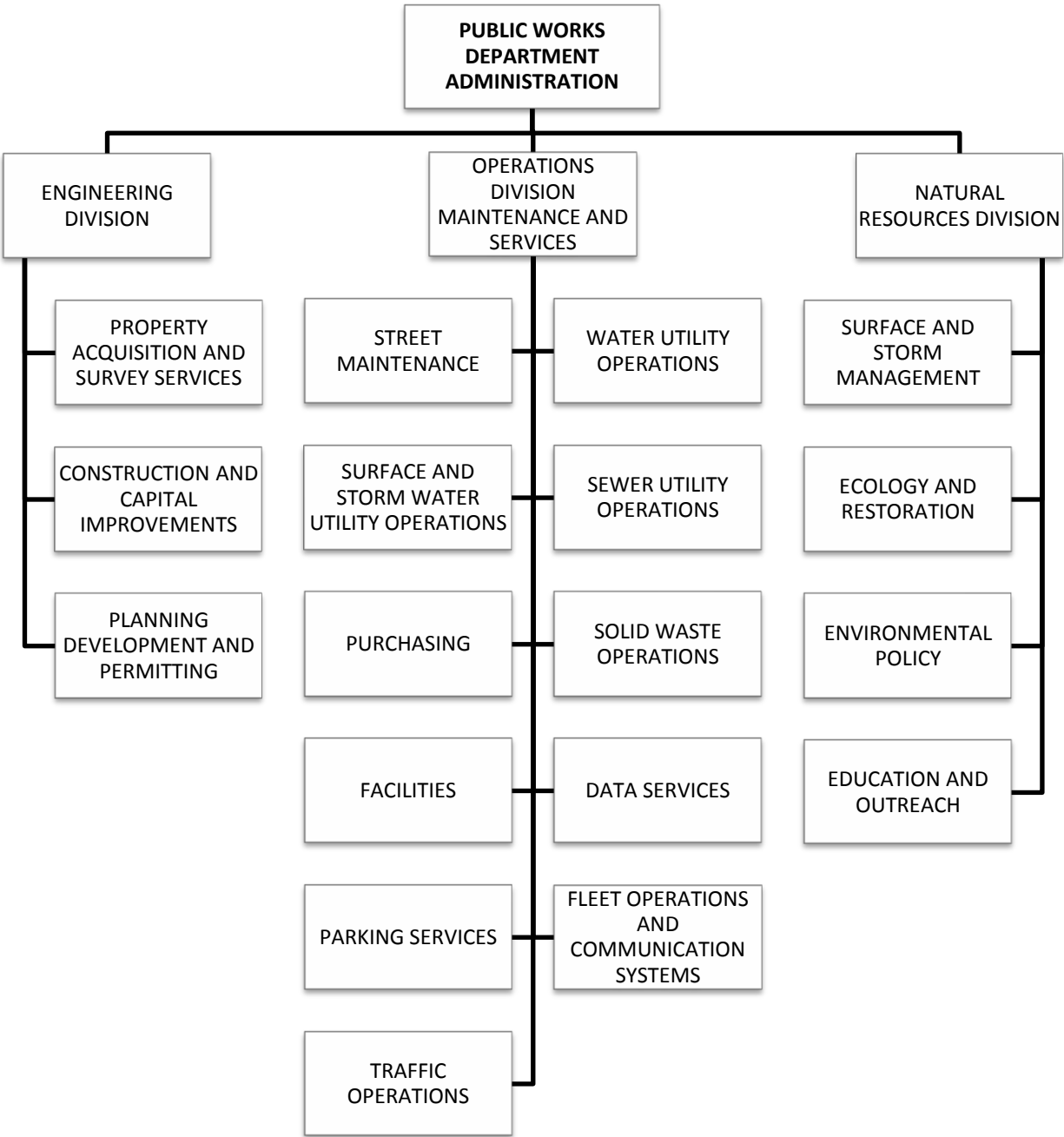
Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Public Development Authority</i>	342,027	295,412	1,492,862	558,000	-	-
TOTAL ALL SOURCES	342,027	295,412	1,492,862	558,000	-	-

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries and Benefits</i>	50,231	52,510	54,815	56,176	-	-
<i>Supplies</i>	6,215	3,512	2,374	5,170	-	-
<i>Other Services and Charges</i>	284,662	231,977	258,796	484,654	-	-
<i>Intergovernmental Services</i>	919	7,413	1,176,877	12,000	-	-
Subtotal of Operations	342,027	295,412	1,492,862	558,000	-	-
TOTAL EXPENDITURES	342,027	295,412	1,492,862	558,000	-	-

TOTAL PAID STAFF	1.0	1.0	0.8	0.8	0.0	0.0
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[Budgeted positions are listed](#) in the personnel section.

PUBLIC WORKS DEPARTMENT



Department Mission

The mission of the Public Works Department is to enhance Bellingham’s quality of life through the construction and operation of a safe, effective physical environment; to protect public health & safety and the natural environment; and to provide our neighborhoods, our businesses and our visitors with the efficient, quality services necessary to meet the demands of our growing, diverse community.

Description of Services

The department is comprised of three divisions: Engineering, Operations and Natural Resources.

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

The **Operations Division** operates and maintains infrastructure systems including street and traffic operations, water utility operations, storm water utility operations, sewer utility operations, solid waste services, data management, facilities operations, fleet and communication services, purchasing and parking services.

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

More services information is available on the [department's web page](#).

Public Works Department Budget Summary

The Public Works Department is the largest department in the City, comprising over 48% 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](#) is a special revenue fund created to account for the 0.2% sales tax approved by voters in 2010 to help fund transportation projects, including the restoration of Whatcom Transportation Authority's Sunday bus service in Bellingham. The added sales tax began in April of 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.

*(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.)*

Public Works Department Budget Summary (continued)

Funding Sources	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Street	17,649,152	17,884,962	21,047,974	20,769,220	13,173,450	13,975,177
Paths & Trails Reserve	64,350	-	2,514	506	588	587
Federal Building	55,795	56,619	51,909	1,939,954	2,260,539	127,718
Olympic Pipeline Incident	35,673	67,026	84,498	20,593	21,089	21,730
Olympic - Restoration	24,892	-	-	-	-	-
Environmental Remediation	-	600,862	1,068,347	41,608	546,849	4,046,165
1st 1/4% Real Estate Excise Tax	1,543,812	1,429,278	62,174	500,000	1,400,000	1,000,000
2nd 1/4% Real Estate Excise Tax	84,523	1,043,949	1,308,907	-	150,000	-
Transportation Benefit District	1,513,064	3,193,135	4,601,892	4,573,878	4,669,653	4,767,246
Water	19,198,507	25,974,300	20,675,144	25,757,403	25,760,324	40,706,846
Wastewater	20,656,414	32,761,456	54,656,123	21,009,089	19,739,709	22,847,143
Storm/Surface Water Utility	4,884,600	6,011,714	8,098,590	13,582,503	11,926,808	9,318,306
Solid Waste	2,345,745	1,449,368	1,383,280	1,990,327	2,327,612	3,933,183
Parking Services	2,216,058	2,071,402	1,910,529	2,918,869	6,300,733	2,374,787
Fleet Administration	2,370,085	5,320,847	3,309,836	4,337,005	4,950,045	5,442,450
Radio Communications	-	-	-	-	1,843,681	962,661
Purchasing/Materials Mngmt	1,829,112	3,173,363	1,939,335	3,175,995	3,284,293	3,348,618
Facilities Administration	6,743,688	5,604,341	3,718,401	3,620,799	4,423,395	4,712,607
PW Admin & Engineering	-	-	-	-	7,565,740	7,569,816
Nat Res Protect & Restoration	27,483	123,232	122,072	79,573	479,686	493,988
TOTAL ALL SOURCES	81,242,953	106,765,854	124,041,525	104,317,322	110,824,194	125,649,028

Expenditures by Type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries and Benefits	17,546,861	18,907,915	19,630,915	20,768,307	21,653,139	22,671,861
Supplies	3,951,589	5,599,098	4,644,016	6,055,120	6,340,705	6,426,082
Interfund Supplies	803,848	1,106,792	1,507,807	2,853,334	1,909,344	1,605,982
Other Services and Charges	19,820,069	19,478,041	18,402,171	21,694,153	25,922,301	30,221,586
Interfund Services	13,764,527	13,818,079	13,378,215	14,282,911	15,509,957	15,453,825
Intergovernmental Services	1,465,065	2,022,524	2,225,510	2,703,771	2,401,971	2,401,971
Interfund Charges	8,899	2,708	-	-	-	-
Subtotal of Operations	57,360,858	60,935,157	59,788,634	68,357,596	73,737,417	78,781,307
Debt Service	6,792,613	9,263,146	6,808,474	7,384,449	8,103,392	7,956,860
Capital Outlay	16,175,378	35,598,997	55,301,039	26,107,577	28,134,878	38,080,668
Interfund Transfers	914,104	968,554	2,143,378	2,467,700	848,507	830,193
TOTAL EXPENDITURES	81,242,953	106,765,854	124,041,525	104,317,322	110,824,194	125,649,028

TOTAL PAID STAFF	217.0	228.0	228.5	244.2	252.0	255.5
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[Budgeted positions are listed](#) in the personnel section.

[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

Public Works Department Budget Summary – Revenues

The difference between revenues shown below and the department's expenditures is made up from increases or decreases in fund reserves.

Street Fund

Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Property Taxes	8,260	6,940	50,825	-	-	-
Retail Sales & Use Taxes	7,311,056	7,880,304	8,398,408	7,335,000	7,475,000	7,624,500
Taxes Subtotal	7,319,316	7,887,244	8,449,233	7,335,000	7,475,000	7,624,500
Non Business Licenses & Permits	40,905	42,086	55,917	54,000	61,000	61,000
Licenses & Permits Subtotal	40,905	42,086	55,917	54,000	61,000	61,000
Direct Federal Grants	100	461	-	-	-	-
Indirect Federal Grants	336,227	179,733	1,718,080	3,000,000	2,200,000	2,917,000
State Grants	255,084	323,807	1,262,600	-	-	-
State Entitlements, Impact Payments	1,677,021	1,648,654	1,673,534	1,600,000	1,600,000	1,600,000
Interlocal Grants, Entitlements	19,108	4,855	305,000	18,500	-	-
Intergovernmental Service Revenues	359,558	374,771	-	-	-	-
Intergovernmental Subtotal	2,647,098	2,532,281	4,959,214	4,618,500	3,800,000	4,517,000
General Government Services	9,061	43,286	2,296,603	1,609,050	111,000	111,330
Public Safety Services	-	-	74,697	-	-	-
Utilities & Environment Services	62,395	67,916	-	-	-	-
Transportation Services	102,822	121,138	585,007	311,379	213,155	219,550
Economic Environment Services	574,016	915,229	1,465,613	782,500	910,000	937,300
Interfund Sales & Services	6,370,876	6,337,327	3,415,125	5,304,466	-	-
Charges for Services Subtotal	7,119,170	7,484,896	7,837,045	8,007,395	1,234,155	1,268,180
Interest & Other Earnings	109,018	140,451	104,965	120,880	117,880	117,880
Rents, Leases & Concessions	-	2,152	42,215	239,865	51,800	51,800
Contributions & Donations (Private)	1,000	1,000	53,455	-	-	-
Other Miscellaneous Revenue	113,146	44,244	55,370	95,000	70,000	70,000
Miscellaneous Subtotal	223,164	187,847	256,005	455,745	239,680	239,680
Proceeds of Long Term Debt (Govt)	-	350,000	-	-	-	-
Proceeds of Refunding LT Debt	338,277	-	-	-	-	-
Other Subtotal	338,277	350,000	-	-	-	-
TOTAL REVENUES	17,687,930	18,484,354	21,557,414	20,470,640	12,809,835	13,710,360

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 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 City [REET Fund Statement](#) is shown in the Fund Budgets section of the document.

Transportation Benefit District Fund

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

Water Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Direct Federal Grants</i>	267,324	26,732	(7,685)	-	-	-
<i>State Grants</i>	-	-	57,117	-	-	-
<i>Intergovernmental Service Revenues</i>	67,439	560,203	-	-	-	-
Intergovernmental Subtotal	334,763	586,935	49,432	-	-	-
<i>General Government Services</i>	-	386,383	512,902	520,150	75,150	77,405
<i>Utilities & Environment Services</i>	16,561,777	19,342,069	21,739,523	21,518,580	22,943,580	23,527,672
<i>Economic Environment Services</i>	-	-	277,458	45,000	220,000	226,600
<i>Culture & Recreation Services</i>	900	-	670	-	-	-
<i>Interfund Sales & Services</i>	599,957	185,881	43,582	-	-	-
Charges for Services Subtotal	17,162,634	19,914,333	22,574,135	22,083,730	23,238,730	23,831,677
<i>Non Court Fines, Forfeitures, Penalties</i>	45,265	48,461	51,441	46,300	46,500	47,895
Fines & Penalties Subtotal	45,265	48,461	51,441	46,300	46,500	47,895
<i>Interest & Other Earnings</i>	123,555	146,295	123,544	140,168	133,480	133,480
<i>Rents, Leases & Concessions</i>	69,952	85,142	187,588	274,500	189,500	189,500
<i>Other Miscellaneous Revenue</i>	28,800	49,438	10,609	11,000	1,000	1,000
Miscellaneous Subtotal	222,307	280,875	321,741	425,668	323,980	323,980
<i>Interfund Loan Receipts</i>	-	2,200,000	-	-	-	-
<i>Proceeds of Long Term Debt (Proprietary)</i>	-	2,700,000	-	-	-	15,000,000
Non Revenues Subtotal	-	4,900,000	-	-	-	15,000,000
<i>Transfers In</i>	908,527	963,112	874,782	575,000	575,000	575,000
Other Subtotal	908,527	963,112	874,782	575,000	575,000	575,000
TOTAL REVENUES	18,673,496	26,693,716	23,871,531	23,130,698	24,184,210	39,778,552

Public Works Department

Public Works Department Budget Summary – Revenues (continued)

Wastewater Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Indirect Federal Grants</i>	2,654	2,778	2,938	2,500	2,500	-
<i>Intergovernmental Service Revenues</i>	-	316,722	-	-	-	-
Intergovernmental Subtotal	2,654	319,500	2,938	2,500	2,500	-
<i>General Government Services</i>	4,000	12,000	869,562	823,440	47,240	48,657
<i>Utilities & Environment Services</i>	16,293,964	17,316,484	18,278,148	18,456,387	19,871,895	20,938,052
<i>Transportation Services</i>	-	-	20,607	-	-	-
<i>Economic Environment Services</i>	-	-	762	-	-	-
<i>Interfund Sales & Services</i>	948,388	1,090,139	2,394	-	-	-
Charges for Services Subtotal	17,246,352	18,418,623	19,171,473	19,279,827	19,919,135	20,986,709
<i>Non Court Fines, Forfeitures, Penalties</i>	49,681	53,190	56,460	49,000	49,000	50,470
Fines & Penalties Subtotal	49,681	53,190	56,460	49,000	49,000	50,470
<i>Interest & Other Earnings</i>	256,330	641,873	304,174	159,188	91,508	91,508
<i>Rents, Leases & Concessions</i>	72,939	74,953	157,459	175,500	105,500	105,500
<i>Other Miscellaneous Revenue</i>	73,223	2,516	401	-	150,000	150,000
Miscellaneous Subtotal	402,492	719,342	462,034	334,688	347,008	347,008
<i>Proceeds of Long Term Debt (Proprietary)</i>	46,218,677	-	-	-	-	7,000,000
Non Revenues Subtotal	46,218,677	-	-	-	-	7,000,000
<i>Proceeds of Long Term Debt (Govt)</i>	-	-	16,039,500	-	-	-
<i>Proceeds of Refunding LT Debt</i>	397,332	-	-	-	-	-
Other Subtotal	397,332	-	16,039,500	-	-	-
TOTAL REVENUES	64,317,188	19,510,655	35,732,405	19,666,015	20,317,643	28,384,187

Public Works Department Budget Summary – Revenues (continued)

Storm/Surface Water Utility Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Non Business Licenses & Permits</i>	91,053	90,826	106,358	90,000	90,000	90,000
Licenses & Permits Subtotal	91,053	90,826	106,358	90,000	90,000	90,000
<i>Direct Federal Grants</i>	4,453	3,723	3,104	-	-	-
<i>Indirect Federal Grants</i>	-	-	33,382	500,000	-	-
<i>State Grants</i>	501,191	477,968	333,362	349,875	349,875	-
<i>Intergovernmental Service Revenues</i>	65,363	74,874	-	-	-	-
Intergovernmental Subtotal	571,007	556,565	369,848	849,875	349,875	-
<i>General Government Services</i>	-	-	114,361	145,600	145,600	149,968
<i>Utilities & Environment Services</i>	4,894,153	4,935,755	6,055,570	6,409,270	6,829,270	7,134,148
<i>Economic Environment Services</i>	-	-	14,277	-	800,000	-
<i>Interfund Sales & Services</i>	331,246	407,327	13,642	-	-	-
Charges for Services Subtotal	5,225,399	5,343,082	6,197,850	6,554,870	7,774,870	7,284,116
<i>Non Court Fines, Forfeitures, Penalties</i>	15,455	16,546	17,563	15,450	15,450	15,914
Fines & Penalties Subtotal	15,455	16,546	17,563	15,450	15,450	15,914
<i>Interest & Other Earnings</i>	39,916	60,962	44,125	46,700	40,326	40,326
<i>Rents, Leases & Concessions</i>	-	-	160,604	152,440	152,440	152,440
<i>Other Miscellaneous Revenue</i>	1,706	689	18,280	2,500,200	-	-
Miscellaneous Subtotal	41,622	61,651	223,009	2,699,340	192,766	192,766
<i>Proceeds of Long Term Debt (Proprietary)</i>	-	-	-	2,710,373	-	-
Non Revenues Subtotal	-	-	-	2,710,373	-	-
<i>Proceeds of Long Term Debt (Govt)</i>	-	-	39,354	-	1,047,000	-
<i>Proceeds of Refunding LT Debt</i>	-	-	54,548	-	-	-
<i>Transfers In</i>	-	-	1,503,775	-	-	-
Other Subtotal	-	-	1,597,677	-	1,047,000	-
TOTAL REVENUES	5,944,536	6,068,670	8,512,305	12,919,908	9,469,961	7,582,796

Solid Waste Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Business & Occupation Taxes</i>	1,252,349	1,244,127	1,274,696	1,295,300	1,375,300	1,402,806
Taxes Subtotal	1,252,349	1,244,127	1,274,696	1,295,300	1,375,300	1,402,806
<i>State Grants</i>	488,720	45,177	6,034	-	-	-
<i>Intergovernmental Service Revenues</i>	62,290	65,000	-	-	-	-
Intergovernmental Subtotal	551,010	110,177	6,034	-	-	-
<i>General Government Services</i>	-	-	38,778	40,560	40,560	41,777
<i>Utilities & Environment Services</i>	106,143	108,473	170,277	120,210	100,210	103,216
<i>Interfund Sales & Services</i>	39,954	60,599	-	-	-	-
Charges for Services Subtotal	146,097	169,072	209,055	160,770	140,770	144,993
<i>Interest & Other Earnings</i>	75,532	89,609	68,250	82,765	64,918	64,918
<i>Rents, Leases & Concessions</i>	5,615	-	-	-	-	-
<i>OMR Contributions from Employer</i>	6,163	2,707	198	5,000	-	-
<i>Other Miscellaneous Revenue</i>	136	-	-	-	-	-
Miscellaneous Subtotal	87,446	92,316	68,448	87,765	64,918	64,918
<i>Proceeds of Long Term Debt (Govt)</i>	-	-	-	-	400,000	2,000,000
Other Subtotal	-	-	-	-	400,000	2,000,000
TOTAL REVENUES	2,036,902	1,615,692	1,558,233	1,543,835	1,980,988	3,612,717

Public Works Department

Public Works Department Budget Summary – Revenues (continued)

Parking Services Fund

Department Revenues by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Interlocal Grants, Entitlements	-	-	1,176,877	24,000	-	-
Intergovernmental Service Revenues	23,000	23,500	-	-	-	-
Intergovernmental Subtotal	23,000	23,500	1,176,877	24,000	-	-
Civil Parking Infraction Penalties	703,480	681,807	615,894	685,000	582,000	599,460
Non Court Fines, Forfeitures, Penalties	1,061	-	636	-	-	-
Fines & Penalties Subtotal	704,541	681,807	616,530	685,000	582,000	599,460
Interest & Other Earnings	14,505	17,918	15,599	14,496	29,514	29,514
Rents, Leases & Concessions	1,499,455	1,395,540	1,414,843	1,382,515	1,435,246	1,510,246
Rents, Leases & Concessions	46,312	62,002	88,143	45,000	70,000	70,000
Contributions & Donations (Private)	-	26	-	-	-	-
OMR Contributions from Employer	(3)	135	(310)	-	-	-
Other Miscellaneous Revenue	26,407	12,008	2,224	5,500	500	500
Miscellaneous Subtotal	1,586,676	1,487,629	1,520,499	1,447,511	1,535,260	1,610,260
Proceeds of Long Term Debt (Govt)	-	-	-	-	2,900,000	-
Other Subtotal	-	-	-	-	2,900,000	-
TOTAL REVENUES	2,314,217	2,192,936	3,313,906	2,156,511	5,017,260	2,209,720

Fleet Administration Fund

For detail on the [Fleet Administration Fund](#), and its Radio Communication subfund, see the fund statements 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.

Public Works Administration and Engineering Fund

For detail on the [PW Admin and Engineering 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 Budget Summary – Expenditures

Street Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	4,960,248	5,043,948	4,942,466	4,887,470	1,351,761	1,376,052
<i>Overtime & Hazard Duty</i>	46,117	42,074	77,353	50,779	27,000	27,540
Salaries & Wages Subtotal	5,006,365	5,086,022	5,019,819	4,938,249	1,378,761	1,403,592
<i>Personnel Benefits</i>	1,928,330	2,111,005	2,156,533	2,136,843	582,716	618,280
Personnel Benefits Subtotal	1,928,330	2,111,005	2,156,533	2,136,843	582,716	618,280
<i>Office & Oper. Supplies</i>	513,173	428,355	397,430	426,720	387,734	399,367
<i>Fuel Consumed</i>	98,615	100,946	87,584	100,337	84,337	86,867
<i>Small Tools & Minor Equip</i>	149,845	104,721	82,964	40,820	32,720	33,703
<i>Warehouse Supplies</i>	85,361	80,157	65,100	93,055	88,625	91,285
<i>Interfund Warehouse Supplies</i>	3,061	5,822	-	-	-	-
Supplies Subtotal	850,055	720,001	633,078	660,932	593,416	611,222
<i>Professional Services</i>	842,745	1,099,849	965,482	430,767	223,442	201,796
<i>Communication</i>	1,935	2,073	782	1,236	261	269
<i>Travel</i>	35,621	36,942	26,652	46,292	15,474	15,939
<i>Taxes & Operating Assessments</i>	625	1,904	417	-	-	-
<i>Operating Rentals & Leases</i>	36,521	24,340	34,337	57,918	22,918	23,605
<i>Utility Service</i>	1,089,620	1,084,457	1,150,480	1,108,825	1,298,825	1,337,791
<i>Repairs & Maintenance</i>	858,641	1,045,618	831,185	1,277,912	1,063,982	1,095,901
<i>Miscellaneous</i>	58,763	62,279	55,959	193,912	21,742	22,394
<i>Interfund Professional Services</i>	2,553,758	2,633,915	2,614,713	2,161,853	2,283,909	2,329,163
<i>Interfund Communication</i>	78,046	80,556	81,031	87,792	3,976	3,976
<i>Interfund Op Rentals & Leases</i>	437,196	439,961	460,018	439,350	310,077	281,679
<i>Interfund Insurance</i>	164,487	142,766	156,352	142,434	29,962	29,962
<i>Interfund Repairs & Maintenance</i>	264,669	273,411	283,919	307,529	237,716	237,716
Other Services & Charges Subtotal	6,422,627	6,928,071	6,661,327	6,255,820	5,512,284	2,697,695
<i>Intergovernmental Prof Servs</i>	60,505	56,521	108,467	111,000	55,000	55,000
<i>Interfund Transfers Out</i>	191,601	281,976	1,300,650	1,328,006	236,273	239,892
Intergovernmental Svcs Subtotal	252,106	338,497	1,409,117	1,439,006	291,273	294,892
<i>Land</i>	-	490,695	156,197	-	-	-
<i>Other Improvements</i>	2,583,840	2,123,700	4,999,694	4,551,370	2,580,000	2,550,000
<i>Machinery And Equipment</i>	41,632	86,971	12,209	37,000	35,000	-
<i>Construction Of Fixed Assets</i>	564,197	-	-	750,000	2,200,000	2,917,000
Capital Outlay Subtotal	3,189,669	2,701,366	5,168,100	5,338,370	4,815,000	5,467,000
TOTAL EXPENDITURES	17,649,152	17,884,962	21,047,974	20,769,220	13,173,450	13,975,177

Paths & Trails Reserve Fund

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

Federal Building Fund

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

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Olympic Pipeline Incident Fund

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

Environmental Remediation Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Professional Services	-	5,362	15,429	-	-	-
Travel	-	110	-	-	-	-
Repairs & Maintenance	-	560,243	937,082	-	500,000	4,000,000
Miscellaneous	-	350	-	-	-	-
Interfund Professional Services	-	18,533	76,668	41,608	44,882	44,882
Interfund Op Rentals & Leases	-	-	-	-	1,967	1,283
Other Services & Charges Subtotal	-	584,598	1,029,179	41,608	546,849	4,000,000
Intergovernmental Prof Servs	-	16,264	39,168	-	-	-
Intergovernmental Svcs Subtotal	-	16,264	39,168	-	-	-
TOTAL EXPENDITURES	-	600,862	1,068,347	41,608	546,849	4,046,165

This fund is shared between both Public Works and Parks Department projects.

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

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Office & Oper. Supplies	2,987	678	1,302	-	-	-
Warehouse Supplies	-	-	741	-	-	-
Interfund Warehouse Supplies	1,341	441	-	-	-	-
Supplies Subtotal	4,328	1,119	2,043	-	-	-
Professional Services	212,884	225,246	334,228	-	400,000	-
Travel	-	49	-	-	-	-
Repairs & Maintenance	4,546	916	8,393	-	150,000	-
Miscellaneous	700	600	-	-	-	-
Interfund Professional Services	168,538	87,989	109,323	-	-	-
Other Services & Charges Subtotal	386,668	314,800	451,944	-	550,000	-
Intergovernmental Prof Servs	15,141	519	-	-	-	-
Intergovernmental Services Subtotal	15,141	519	-	-	-	-
Land	-	421,130	-	-	-	-
Other Improvements	1,222,198	1,206,570	917,010	-	-	-
Construction Of Fixed Assets	-	529,089	84	500,000	1,000,000	1,000,000
Capital Outlay Subtotal	1,222,198	2,156,789	917,094	500,000	1,000,000	1,000,000
TOTAL EXPENDITURES	1,628,335	2,473,227	1,371,081	500,000	1,550,000	1,000,000

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.

Public Works Department Budget Summary – Expenditures (continued)

Transportation Benefit District Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	0	26,072	29,904	0	0	0
Salaries & Wages Subtotal	0	26,072	29,904	0	0	0
<i>Personnel Benefits</i>	0	7,693	9,745	0	0	0
Personnel Benefits Subtotal	0	7,693	9,745	0	0	0
<i>Office & Oper. Supplies</i>	0	15	4,290	0	0	0
<i>Warehouse Supplies</i>	562	1,385	2,955	0	0	0
Supplies Subtotal	562	1,400	7,245	0	0	0
<i>Professional Services</i>	40,297	31,021	191,866	0	0	0
<i>Miscellaneous</i>	0	0	113	0	0	0
<i>Interfund Professional Services</i>	112,960	126,327	339,863	43,878	52,726	52,726
<i>Interfund Op Rentals & Leases</i>	0	0	0	0	6,927	4,520
Other Services & Charges Subtotal	153,257	157,348	531,842	43,878	59,653	0
<i>Intergovernmental Prof Servs</i>	485,703	1,068,531	1,482,747	1,450,000	1,450,000	1,450,000
Intergovernmental Svcs Subtotal	485,703	1,068,531	1,482,747	1,450,000	1,450,000	1,450,000
<i>Land</i>	0	7,500	293	0	0	0
<i>Other Improvements</i>	873,524	1,924,591	2,540,116	3,080,000	3,160,000	3,260,000
Capital Outlay Subtotal	873,524	1,932,091	2,540,409	3,080,000	3,160,000	3,260,000
<i>Other Debt Service Costs</i>	18	0	0	0	0	0
Debt Service Interest Subtotal	18	0	0	0	0	0
TOTAL EXPENDITURES	1,513,064	3,193,135	4,601,892	4,573,878	4,669,653	4,767,246

For full detail on the [Transportation Benefit District Fund](#), see the fund statement in the Fund Budgets section of the document. The fund also pays for some Park Department projects.

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Water Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	1,964,244	2,151,872	2,290,285	2,595,988	3,396,258	3,509,391
Overtime & Hazard Duty	51,626	40,809	49,835	49,000	48,500	49,470
Salaries & Wages Subtotal	2,015,870	2,192,681	2,340,120	2,644,988	3,444,758	3,558,861
Personnel Benefits	810,110	948,413	1,054,281	1,173,915	1,452,745	1,560,459
Personnel Benefits Subtotal	810,110	948,413	1,054,281	1,173,915	1,452,745	1,560,459
Office & Oper. Supplies	530,482	555,192	915,687	726,548	832,912	852,248
Fuel Consumed	75,764	68,650	70,713	84,690	83,720	86,233
Small Tools & Minor Equip	22,341	51,019	28,570	39,258	50,258	51,756
Warehouse Supplies	498,517	855,381	1,280,790	2,395,652	1,454,845	1,137,842
Supplies Subtotal	1,127,104	1,530,242	2,295,760	3,246,148	2,421,735	2,128,079
Professional Services	1,135,976	921,117	381,708	493,770	881,745	859,529
Communication	27,342	26,485	30,004	30,675	16,835	17,310
Travel	9,891	7,409	11,508	29,532	34,062	35,021
Taxes & Operating Assessments	3,673,922	4,192,631	4,627,157	4,597,313	4,915,613	5,063,081
Operating Rentals & Leases	11,696	13,352	9,402	17,430	37,430	38,516
Utility Service	433,063	432,363	434,286	440,357	488,757	503,420
Repairs & Maintenance	734,591	459,431	600,385	635,022	488,092	892,375
Miscellaneous	82,278	92,211	117,263	124,966	202,201	226,696
Interfund Professional Services	3,304,730	3,464,539	3,233,678	3,394,745	3,162,448	3,190,263
Interfund Communication	7,944	7,717	8,187	8,345	10,578	10,578
Interfund Op Rentals & Leases	198,060	203,094	216,384	206,688	318,898	277,671
Interfund Insurance	95,284	102,961	100,473	94,565	87,756	87,756
Interfund Repairs & Maintenance	170,266	189,167	208,271	214,840	183,708	183,708
Other Services & Charges Subtotal	9,885,043	10,112,477	9,978,706	10,288,248	10,828,123	7,635,948
Intergovernmental Prof Servs	565,768	669,820	576,807	636,500	338,500	338,500
Interfund Transfers Out	-	-	37,165	107,754	84,000	62,400
Intergovernmental Svcs Subtotal	565,768	669,820	613,972	744,254	422,500	400,900
Land	770,000	5,182,028	214,254	1,347,849	500,000	500,000
Other Improvements	279,912	327,806	48,743	100,000	50,000	50,000
Machinery And Equipment	13,598	43,047	52,018	396,250	-	-
Construction Of Fixed Assets	1,254,251	1,622,515	1,026,826	2,600,000	2,650,000	17,600,000
Capital Outlay Subtotal	2,317,761	7,175,396	1,341,841	4,444,099	3,200,000	18,150,000
Revenue Bonds	1,610,000	1,565,000	1,615,000	1,892,500	1,801,250	1,620,000
Other Notes	138,073	639,125	102,283	102,284	1,452,284	1,452,284
Principal	-	482,292	731,062	738,702	248,281	-
Debt Service Principal Subtotal	1,748,073	2,686,417	2,448,345	2,733,486	3,501,815	3,072,284
Interest On Interfund Debt	-	14,673	14,386	6,747	434	-
Interest/Long-Term Ext. Debt	727,873	609,374	586,921	475,518	488,214	450,339
Debt Issue Costs	-	10,427	208	-	-	-
Debt Registration Costs	905	902	604	-	-	-
Other Debt Service Costs	-	23,478	-	-	-	-
Debt Service Interest Subtotal	728,778	658,854	602,119	482,265	488,648	450,339
TOTAL EXPENDITURES	19,198,507	25,974,300	20,675,144	25,757,403	25,760,324	40,706,846

Public Works Department Budget Summary – Expenditures (continued)

Wastewater Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	2,313,384	2,478,053	2,525,902	2,574,101	2,192,265	2,303,515
<i>Overtime & Hazard Duty</i>	97,082	126,853	130,132	46,000	46,000	46,920
Salaries & Wages Subtotal	2,410,466	2,604,906	2,656,034	2,620,101	2,238,265	2,350,435
<i>Personnel Benefits</i>	921,856	1,085,575	1,187,030	1,155,930	951,622	1,041,655
Personnel Benefits Subtotal	921,856	1,085,575	1,187,030	1,155,930	951,622	1,041,655
<i>Office & Oper. Supplies</i>	853,783	1,125,947	1,088,949	1,124,326	1,172,511	1,207,687
<i>Fuel Consumed</i>	62,039	67,626	82,724	84,722	69,722	71,813
<i>Small Tools & Minor Equip</i>	48,019	127,139	67,343	95,318	59,988	61,787
<i>Warehouse Supplies</i>	45,167	64,058	51,547	96,780	92,180	94,948
<i>Interfund Warehouse Supplies</i>	91	262	-	-	-	-
Supplies Subtotal	1,009,099	1,385,032	1,290,563	1,401,146	1,394,401	1,436,235
<i>Professional Services</i>	849,123	908,906	780,504	738,242	1,036,942	1,006,950
<i>Communication</i>	21,363	24,125	20,153	24,833	1,883	1,940
<i>Travel</i>	9,451	12,615	6,683	14,404	19,404	19,988
<i>Taxes & Operating Assessments</i>	2,207,114	2,364,530	2,439,044	2,537,979	2,655,872	2,735,548
<i>Operating Rentals & Leases</i>	8,074	10,951	5,165	8,987	8,987	9,257
<i>Insurance</i>	-	223,456	-	-	-	-
<i>Utility Service</i>	1,239,358	1,213,248	1,242,333	1,261,706	1,295,786	1,334,660
<i>Repairs & Maintenance</i>	580,066	691,423	873,535	1,584,710	1,583,710	1,380,922
<i>Miscellaneous</i>	121,285	143,860	180,264	195,711	204,340	210,471
<i>Interfund Professional Services</i>	2,927,875	3,032,116	2,936,620	2,611,608	2,415,864	2,438,497
<i>Interfund Communication</i>	8,554	6,470	5,418	5,622	9,661	9,661
<i>Interfund Op Rentals & Leases</i>	201,146	200,254	217,003	226,863	269,118	230,897
<i>Interfund Insurance</i>	82,790	85,909	86,353	66,614	58,543	58,543
<i>Interfund Repairs & Maintenance</i>	114,137	111,002	103,369	113,958	116,327	116,327
Other Services & Charges Subtotal	8,370,336	9,028,865	8,896,444	9,391,237	9,676,437	6,699,736
<i>Intergovernmental Prof Servs</i>	86,896	140,694	15,151	85,000	85,000	85,000
<i>Interfund Transfers Out</i>	-	-	37,214	105,664	84,000	62,400
Intergovernmental Svcs Subtotal	86,896	140,694	52,365	190,664	169,000	147,400
<i>Other Improvements</i>	47,895	-	-	100,000	100,000	250,000
<i>Machinery And Equipment</i>	246,246	865,978	14,065	31,250	15,000	15,000
<i>Construction Of Fixed Assets</i>	4,220,179	15,117,668	37,850,185	3,000,000	2,130,000	5,000,000
Capital Outlay Subtotal	4,514,320	15,983,646	37,864,250	3,131,250	2,245,000	5,265,000
<i>Revenue Bonds</i>	2,145,000	610,000	315,000	305,000	300,000	300,000
<i>Other Notes</i>	23,447	-	-	-	-	5,963
Debt Service Principal Subtotal	2,168,447	610,000	315,000	305,000	300,000	305,963
<i>Interest/Long-Term Ext. Debt</i>	625,506	1,920,685	2,231,989	2,660,678	2,706,736	2,746,794
<i>Debt Issue Costs</i>	549,488	1,500	153,569	153,083	58,248	-
<i>Debt Registration Costs</i>	-	553	879	-	-	-
<i>Other Debt Service Costs</i>	-	-	8,000	-	-	-
Debt Service Interest Subtotal	1,174,994	1,922,738	2,394,437	2,813,761	2,764,984	2,746,794
TOTAL EXPENDITURES	20,656,414	32,761,456	54,656,123	21,009,089	19,739,709	22,847,143

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Storm/Surface Water Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	904,672	931,255	1,082,378	1,322,147	1,408,684	1,594,761
Overtime & Hazard Duty	5,764	5,441	4,406	30,000	30,000	30,600
Salaries & Wages Subtotal	910,436	936,696	1,086,784	1,352,147	1,438,684	1,625,361
Personnel Benefits	385,115	419,866	510,309	588,610	623,323	746,490
Personnel Benefits Subtotal	385,115	419,866	510,309	588,610	623,323	746,490
Office & Oper. Supplies	77,076	109,569	81,136	93,400	146,830	150,334
Fuel Consumed	53,576	63,381	63,416	58,515	58,515	60,270
Small Tools & Minor Equip	9,262	21,240	7,466	51,588	65,588	67,555
Warehouse Supplies	56,652	51,697	51,164	74,320	74,320	76,550
Supplies Subtotal	196,566	245,887	203,182	277,823	345,253	354,709
Professional Services	183,961	682,465	880,064	311,370	731,880	676,288
Communication	19,854	22,246	19,221	29,973	203	209
Travel	5,968	3,694	7,095	12,311	12,311	12,680
Taxes & Operating Assessments	606,870	660,333	781,511	837,900	868,085	894,127
Operating Rentals & Leases	2,681	3,358	452	5,150	5,150	5,305
Utility Service	10,356	15,354	19,396	16,326	16,326	16,816
Repairs & Maintenance	146,351	113,912	257,943	141,154	435,609	502,646
Miscellaneous	39,486	42,789	43,254	49,306	97,966	100,905
Interfund Professional Services	1,587,061	1,511,627	1,491,628	1,765,102	1,718,390	1,734,852
Interfund Communication	209	186	399	103	6,515	6,515
Interfund Op Rentals & Leases	184,819	184,691	210,243	187,846	202,973	185,970
Interfund Insurance	23,310	25,185	26,395	22,165	20,920	20,920
Interfund Repairs & Maintenance	149,902	146,045	146,152	183,754	167,235	167,235
Other Services & Charges Subtotal	2,960,828	3,411,885	3,883,753	3,562,460	4,283,563	2,208,976
Intergovernmental Prof Servs	-	-	12,144	-	-	-
Interfund Transfers Out	-	-	16,601	41,105	84,000	62,400
Intergovernmental Services Subtotal	-	-	28,745	41,105	84,000	62,400
Land	-	578,020	1,867,872	-	-	-
Other Improvements	-	-	6,479	-	-	-
Machinery And Equipment	286,614	39,360	-	-	490,000	220,000
Construction Of Fixed Assets	145,041	380,000	511,466	7,760,358	4,661,985	1,900,000
Capital Outlay Subtotal	431,655	997,380	2,385,817	7,760,358	5,151,985	2,120,000
Other Notes	-	-	-	-	-	47,513
Debt Service Principal Subtotal	-	-	-	-	-	47,513
Interest/Long-Term Ext. Debt	-	-	-	-	-	37,365
Debt Service Interest Subtotal	-	-	-	-	-	37,365
TOTAL EXPENDITURES	4,884,600	6,011,714	8,098,590	13,582,503	11,926,808	9,318,306

Public Works Department Budget Summary – Expenditures (continued)

Solid Waste Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Salaries & Wages</i>	113,096	128,664	118,545	147,335	162,237	164,750
<i>Overtime & Hazard Duty</i>	1,314	486	577	-	-	-
Salaries & Wages Subtotal	114,410	129,150	119,122	147,335	162,237	164,750
<i>Personnel Benefits</i>	40,195	50,735	50,252	61,561	67,016	71,028
Personnel Benefits Subtotal	40,195	50,735	50,252	61,561	67,016	71,028
<i>Office & Oper. Supplies</i>	6,521	21,554	15,979	130,712	31,100	32,032
<i>Fuel Consumed</i>	3,987	3,489	1,941	3,955	3,955	4,074
<i>Small Tools & Minor Equip</i>	124	142	552	2,927	2,927	3,015
<i>Warehouse Supplies</i>	596	720	942	8,550	8,550	8,807
Supplies Subtotal	11,228	25,905	19,414	146,144	46,532	47,928
<i>Professional Services</i>	221,739	75,832	6,746	309	309	318
<i>Travel</i>	-	-	-	206	206	212
<i>Taxes & Operating Assessments</i>	1,896	2,091	2,034	1,140	1,140	1,174
<i>Operating Rentals & Leases</i>	234	-	4,235	6,330	6,330	6,520
<i>Utility Service</i>	176,165	211,481	219,754	212,000	212,000	218,360
<i>Repairs & Maintenance</i>	731,735	23,914	26,716	50,000	450,000	2,038,000
<i>Miscellaneous</i>	1,000	1,000	1,100	1,030	1,030	1,061
<i>Interfund Professional Services</i>	274,995	192,183	219,721	245,706	254,353	258,072
<i>Interfund Op Rentals & Leases</i>	1,799	1,825	5,191	14,731	17,776	15,753
<i>Interfund Insurance</i>	1,600	1,467	1,548	1,912	1,562	1,562
<i>Interfund Repairs & Maintenance</i>	2,752	3,180	3,706	3,804	994	994
Other Services & Charges Subtotal	1,413,915	512,973	490,751	537,168	945,700	2,265,645
<i>Intergovernmental Prof Servs</i>	70,338	31,598	7,735	46	46	46
<i>Interfund Transfers Out</i>	-	-	-	400,000	410,000	412,667
Intergovernmental Svcs Subtotal	70,338	31,598	7,735	400,046	410,046	412,713
<i>G. O. Bonds</i>	330,000	350,000	365,000	385,000	405,000	425,000
Debt Service Principal Subtotal	330,000	350,000	365,000	385,000	405,000	425,000
<i>Interest/Long-Term Ext. Debt</i>	365,055	348,406	330,404	313,073	291,081	269,738
<i>Debt Registration Costs</i>	604	601	602	-	-	-
Debt Service Interest Subtotal	365,659	349,007	331,006	313,073	291,081	269,738
TOTAL EXPENDITURES	2,345,745	1,449,368	1,383,280	1,990,327	2,327,612	3,933,183

Public Works Department

Public Works Department Budget Summary – Expenditures (continued)

Parking Services Fund

Expenditures by Sub-type	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
Salaries & Wages	297,384	254,178	239,571	257,259	182,941	186,544
Overtime & Hazard Duty	0	92	124	0	0	0
Salaries & Wages Subtotal	297,384	254,270	239,695	257,259	182,941	186,544
Personnel Benefits	140,828	126,907	136,072	136,467	103,246	109,913
Personnel Benefits Subtotal	140,828	126,907	136,072	136,467	103,246	109,913
Office & Oper. Supplies	90,994	81,949	109,011	86,813	156,538	158,985
Fuel Consumed	2,152	2,249	2,030	2,060	2,060	2,122
Small Tools & Minor Equip	119,495	67,259	81,173	190,081	105,781	108,954
Warehouse Supplies	97	166	655	0	0	0
Supplies Subtotal	212,738	151,623	192,869	278,954	264,379	270,061
Professional Services	240,670	124,538	94,392	71,950	239,550	257,237
Communication	0	88	666	592	592	610
Travel	0	138	220	1,030	1,030	1,060
Taxes & Operating Assessments	2,829	1,807	2,501	3,838	3,838	3,954
Operating Rentals & Leases	0	0	1,640	0	0	0
Utility Service	65,842	53,898	54,180	60,233	57,433	59,155
Repairs & Maintenance	31,976	65,011	77,068	387,421	38,486	39,641
Miscellaneous	9,006	13,289	20,277	14,467	24,415	25,147
Interfund Professional Services	202,365	248,340	177,720	244,630	911,153	934,243
Interfund Communication	4,699	4,642	5,993	8,856	9,758	9,758
Interfund Op Rentals & Leases	123,748	127,600	135,697	167,095	181,954	175,306
Interfund Insurance	5,358	11,766	11,563	11,013	9,069	9,069
Interfund Repairs & Maintenance	17,961	28,563	27,202	28,032	27,889	27,889
Other Services & Charges Subtotal	704,454	679,680	609,119	999,157	1,505,167	386,804
Intergovernmental Prof Servs	6,000	6,500	6,000	6,000	0	0
Interfund Transfers Out	721,286	718,842	726,721	816,032	20,000	15,200
Intergovernmental Services Subtotal	727,286	725,342	732,721	822,032	20,000	15,200
Buildings And Structures	0	0	0	425,000	4,225,000	0
Capital Outlay Subtotal	0	0	0	425,000	4,225,000	0
G. O. Bonds	125,000	130,000	0	0	0	0
Debt Service Principal Subtotal	125,000	130,000	0	0	0	0
Interest/Long-Term Ext. Debt	8,368	3,580	53	0	0	250,000
Debt Service Interest Subtotal	8,368	3,580	53	0	0	250,000
TOTAL EXPENDITURES	2,216,058	2,071,402	1,910,529	2,918,869	6,300,733	2,374,787

Fleet Administration Fund

A subfund of the Fleet Fund was created for tracking radio communications activities. For detail on the [Fleet Administration Fund](#) and subfund, see the fund statements 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.

Public Works Administration and Engineering Fund

For detail on the [PW Admin and Engineering 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	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>PW Revenues and Reserves</i>	9,879,508	10,104,774	13,240,499	9,490,522	9,474,972	9,624,472
<i>Public Works Administration</i>	604,775	651,744	1,885,630	2,137,881	2,088,126	2,088,156
<i>PW Maint Adm OBSOLETE>2012</i>	606,622	614,784	-	-	-	-
<i>PW Treatment Plants Operations</i>	1,829,838	1,697,620	1,565,934	1,486,740	501,740	503,057
<i>PW Water/Wastewater Utility Ops</i>	31,103,006	33,210,481	35,300,667	35,410,157	37,999,665	39,607,436
<i>Public Works Maintenance Ops</i>	7,330,986	7,354,496	8,062,940	8,175,595	8,583,395	8,919,970
<i>Public Works Financial Mgmt</i>	1,439,767	1,512,312	874,782	575,000	3,475,000	575,000
<i>PW Supervision and Technology</i>	1,841,546	1,630,509	777,573	735,735	999,728	999,728
<i>PW Solid Waste Remediation</i>	984,384	824,798	1,007,207	525,300	1,175,300	4,952,621
<i>Purchasing and Material Mgmt Ops</i>	1,885,377	2,147,061	2,514,525	3,030,604	3,205,710	3,265,716
<i>Public Works Fleet Operations</i>	3,480,617	3,987,415	4,111,913	4,258,951	3,811,463	3,564,880
<i>Public Works Facilities Ops</i>	2,055,982	2,445,019	2,617,977	2,848,436	3,468,886	3,468,886
<i>Facilities Capital Maintenance</i>	470,411	190,000	690,000	300,710	600,800	800,800
<i>QECB Bond</i>	6,729,388	374,669	366,892	351,863	351,863	351,863
<i>Natural Resources</i>	208,674	325,206	511,857	236,890	408,382	415,137
<i>PW Transportation Management</i>	2,512,293	2,420,988	2,378,917	3,076,984	3,991,443	2,916,081
<i>Public Works Engineering Svcs</i>	2,063,840	2,189,469	2,900,441	3,854,850	4,576,000	4,711,450
<i>PW Capital Improvements</i>	46,756,119	1,460,946	16,516,200	6,137,320	2,265,769	22,068,894
<i>Public Works Construction</i>	4,576,267	7,308,043	11,100,160	8,372,500	7,700,000	8,572,800
<i>PW Acq/Fac OBSOLETE >2012</i>	123,320	144,764	-	-	-	-
<i>PW Watershed Acquisition/Mgmt</i>	2,123,462	8,620,593	5,083,370	4,990,110	5,004,374	5,049,417
<i>Commercial Leasing</i>	203,228	225,180	218,386	180,815	2,194,033	280,400
Subtotal of Revenues by Group	128,809,410	89,440,871	111,725,870	96,176,963	101,876,649	122,736,764

The Public Works department's overhead costs, such as administration, safety, and engineering are paid from the Street Fund through the end of 2014. The department has an internal cost recovery program, charging groups within the department and other departments for overhead and costs incurred. In 2015, this transitions to a new internal service fund. Other departments are also charged to recover the cost of Fleet, Facilities, Purchasing, Engineering and other services.

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

Interfund charges (shown in the expenditures by subtype tables on the preceding pages) reflect the department's expenditures by the users of these services - for this internal program along other citywide cost recovery programs.

Public Works Department Program Groups (continued)

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

Expenditures by Group	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Budget	2016 Budget
<i>Public Works Administration</i>	648,174	729,527	2,077,545	2,445,467	2,092,218	2,063,577
<i>PW Maint Adm OBSOLETE>2012</i>	521,906	547,915	-	-	-	-
<i>PW Treatment Plants Operations</i>	10,283,176	11,942,963	10,832,341	12,780,956	12,220,743	12,369,207
<i>PW Water/Wastewater Utility Ops</i>	14,600,420	15,601,772	16,816,854	18,598,412	18,048,229	18,149,165
<i>Public Works Maintenance Ops</i>	8,765,354	9,231,351	7,754,959	8,920,140	9,397,425	9,494,372
<i>Public Works Financial Mgmt</i>	5,638,104	5,354,108	4,522,458	5,660,518	4,911,987	5,271,155
<i>PW Supervision and Technology</i>	1,905,906	2,026,335	1,339,042	1,291,487	1,108,949	1,138,026
<i>PW Solid Waste Remediation</i>	1,102,384	749,599	1,103,983	541,608	1,446,849	6,535,665
<i>Purchasing and Material Mgmt Ops</i>	1,829,112	3,173,363	1,939,335	3,175,995	3,284,293	3,348,618
<i>Public Works Fleet Operations</i>	2,370,085	5,320,847	3,309,836	3,433,534	4,950,045	5,192,450
<i>Public Works Facilities Ops</i>	2,186,322	2,521,297	2,848,712	2,893,182	3,435,828	3,524,431
<i>Facilities Capital Maintenance</i>	562,746	345,306	334,512	365,000	625,000	825,300
<i>QECB Bond</i>	3,834,809	2,637,412	460,504	351,864	351,864	351,864
<i>Natural Resources</i>	700,972	1,040,075	2,784,709	3,219,749	4,974,005	5,110,314
<i>PW Transportation Management</i>	5,034,773	4,688,968	4,707,096	6,440,098	10,736,494	6,125,233
<i>Public Works Engineering Svcs</i>	3,752,495	4,336,309	5,441,543	5,687,649	7,205,039	7,247,248
<i>PW Capital Improvements</i>	7,620,210	20,012,111	42,989,454	12,760,358	9,016,985	24,400,000
<i>Public Works Construction</i>	6,684,035	8,239,587	11,227,566	8,440,000	9,165,000	9,402,000
<i>PW Acq/Fac OBSOLETE >2012</i>	202,808	209,658	-	-	-	-
<i>PW Watershed Acquisition/Mgmt</i>	2,726,318	7,835,667	3,377,378	5,217,994	5,339,397	4,866,293
<i>Commercial Leasing</i>	272,844	221,684	173,698	2,093,311	2,513,844	234,110
TOTAL EXPENDITURES	81,242,953	106,765,854	124,041,525	104,317,322	110,824,194	125,649,028

Group Descriptions

Public Works Administration accounts for the department head and administrative office operations. Public Works Maintenance Administration accounted for administration of the operations division, including the safety program. This was consolidated into one group beginning in 2013.

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

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

The Public Works Maintenance Operations group includes street and sidewalk cleaning and maintenance and solid waste code enforcement. This group is funded by the Street, Storm/Surface Water Utility, and Solid Waste Funds.

The Public Works Financial Management group included department financial staff and operations, which have since been consolidated into the Public Works Administration group. This group is now only used to track debt service cost for department debt and interfund transfers.

Public Works Department Program Groups (continued)

The Public Works Supervision and Technology group included GIS services, department computer infrastructure replacement and systems analysis, department data management, and water meter reading. The computer infrastructure replacement program and part of GIS Services have since been transferred to ITSD and expanded for citywide users.

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 the 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 City's mail function was moved to this group beginning with 2014.

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.

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 comes from multiple sources.

The Public Works Transportation Management group manages the parkade and on-street parking in the City. This group also is 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 and the Radio Communications sub-fund of the Fleet Fund.

Public Works Engineering Services provides project engineering for the department and as a service to other city departments. This group provides technical assistance to the permit center and permitting, plan review, and inspection services for construction projects that require Public Works permits. The City's commute trip reduction program is in this group. This group was funded by the Street Fund, but that transitions to a new internal service fund beginning in 2015. The costs are recovered through charges to other departments or through the department's internal cost recovery program.

Public Works Department Program Groups (continued)

The Public Works Capital Improvements group accounts for the cost of the capital construction projects other than Streets. Funding sources include 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. Funds include the Street, Transportation Benefit District and REET funds.

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 Federal Building and space in the parkade.

Public Works Department 2015-16 Work Plan

PW Natural Resources - 2015/16 Work Plan

- Complete stormwater phosphorus reduction improvements at Northshore Drive, Academy Street, Huntington Street, Shepardson Street, Oregon Street, and North Street.
- Develop and implement a long-term program that includes incentives for reducing phosphorus loads in Lake Whatcom residential areas.
- Re-route Squalicum Creek to improve salmon habitat and accommodate the Bay-to-Baker Trail and Orchard Road extension.
- Update the 2007 Climate Protection Action Plan.

PW Operations - 2015/16 Work Plan

- Implementation of Asset Management principles through business process review and review of internal systems; transition and succession planning; preservation of existing physical assets; budget planning and expenditure control.
- Continued investment in water system infrastructure through metering, treatment plant upgrades, and system wide maintenance.
- Long range wastewater and stormwater permitting compliance through planning, maintenance and staffing.
- Maintain and enhance communication for public safety and operations.
- Complete Phase 1 Federal Building Improvements.

Public Works Department 2015-16 Work Plan (continued)

PW Engineering - 2015/16 Work Plan

- Daylight Padden Creek to improve salmon habitat and reduce flooding.
- Implement the Alabama corridor safety improvements along with related bike and pedestrian projects to improve the non-motorized network in the area, including improved access under I-5 at Kentucky.
- Improve infrastructure in the north end to enable economic development.
- Update the Transportation and Utility elements of the City Comprehensive Plan.
- Commence infrastructure improvements to the waterfront. (Granary/Bloedel)
- Bakerview/I-5 - Interchange Justification Report (Considering new n/b on-ramp)

Public Works Department Activity Measures

Treatment Plants Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
WATER FILTRATION PLANT										
Millions of Gallons of Water Treated per Day	9.79	10.47	10.78	9.70	9.37	8.92	8.82	8.54	8.18	9.57
Clarity of the drinking water measured by actual NTU	0.03	0.03	0.30	0.04	0.04	0.04	0.04	0.03	0.04	0.04
WASTEWATER - POST POINT POLLUTION CONTROL PLANT										
Plant Flow - Millions of Gallons per Day	11.80	12.48	12.00	11.64	12.80	12.17	12.20	12.70	11.72	12.45
Sludge Incineration - Tons	4,141	4,187	4,291	4,324	4,481	3,864	4,327	4,178	3,718	3,582

Maintenance Operations Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
STORM AND SURFACE WATER MAINTENANCE										
# of outfall retrofits completed in Lk Whatcom Watershed	4	2	4	4	0	3	3	6	0	2
# of stormwater inspections conducted in the Lake Whatcom watershed		3,060	3,160	4,567	2,737	3,468	5,699	4,309	4,122	7,580

Engineering, Capital and Construction Groups	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Miles of Street Resurfaced	4.90	0.53	6.74	1.77	2.44	5.91	5.05	4.65	5.73	2.65
Feet of Water Main Replaced	3,679	-	740	10,224	4,628	1,685	18,188	6,264	4,148	3,057
Feet of Wastewater Main Replaced	8,181	38.5	12,148	1,373	22,787	23,598	27,964	5,586	27,192	2,265

Watershed Acquisition Mgmt Group	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Current Yr Acquisitions - Acres	-	144	50	107	28	77	-	369	29	105
Cumulative Acres Acquired	984	1,128	1,178	1,285	1,313	1,390	1,390	1,759	1,788	1,893
Cost of Acquisitions by Year (millions)	\$0.546	\$3.954	\$0.810	\$2.370	\$1.945	\$1.566	\$0.770	\$5.182	\$0.214	\$1.017

2015-16 CAPITAL BUDGET AND 2015 - 2020 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 2015-16 capital expenditures for City Council adoption and an estimate of future capital needs for 2017-2020 to guide future capital decisions. The adoption of the CFP contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered part of the Capital Facilities element of the Comprehensive Plan. The CFP also incorporates the Bellingham School District's Capital Facilities Plan by reference.

Only the appropriations for the 2015-16 biennium are authorized by Council with budget adoption. Projects identified for the remaining four 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.

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 Budget

Capital Facilities Plan Process

The CFP is updated bi-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](#)

[Water, Stormwater, and Wastewater Utility Plans](#)

[Downtown Plan](#)

Whatcom County Coordinated Sewer/Water Service Area Plan

Planning Horizon 5 Years

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

[City of Bellingham Transportation Improvement Plan](#)

[Community Development Consolidated Plan](#)

[Lake Whatcom Management Program](#)

**2015/2016 CAPITAL PLAN
SUMMARY BY DEPARTMENT FOR ACTIVE PROJECTS/PURCHASES**

Department	2015 Adopted	2016 Adopted	-----Estimates Subject to Revision and Council Approval-----				Total 2015-2020
			2017	2018	2019	2020	
Funded Amounts:							
Fire Department	115,000	115,000	1,655,750	3,562,250	206,200	15,000	5,669,200
Information Technology Services Department	1,229,835	572,352	1,188,560	817,407	339,296	414,104	4,561,554
Non Departmental	1,956,162	1,274,962	1,296,506	1,314,786	641,747	641,747	7,125,910
Park Department	5,931,643	6,205,794	2,621,568	1,220,762	510,705	522,225	17,012,697
Police Department	837,659	2,016,659	-	-	-	-	2,854,318
Public Works Department	30,434,878	46,490,668	41,228,913	19,330,958	24,986,042	31,962,518	194,433,977
Subtotal - Funded	40,505,177	56,675,435	47,991,297	26,246,163	26,683,990	33,555,594	231,657,656
Unfunded Amounts (for active projects):							
Park Department	-	-	-	8,400,000	5,600,000	10,000,000	24,000,000
Public Works Department	-	-	4,000,000	14,305,000	-	2,700,000	21,005,000
Subtotal - Unfunded	-	-	4,000,000	22,705,000	5,600,000	12,700,000	45,005,000
Grand Total Estimated Project Costs	40,505,177	56,675,435	51,991,297	48,951,163	32,283,990	46,255,594	276,662,656

Capital Budget

2015/2016 CAPITAL PLAN SUMMARY BY FUNDING SOURCE FOR ACTIVE PROJECTS/PURCHASES

-----Estimates Subject to Revision and Council Approval-----							
Source of Funds	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total 2015-2020
Funded Amounts:							
Water Fund	2,200,000	17,550,000	6,050,000	2,050,000	2,100,000	13,000,000	42,950,000
Wastewater Fund	2,245,000	5,265,000	17,565,000	2,065,000	7,115,000	3,085,000	37,340,000
Transportation Benefit District Fund	4,610,000	4,710,000	4,810,000	4,910,000	5,010,000	5,110,000	29,160,000
Street Fund	4,815,000	5,467,000	2,545,000	2,765,000	2,690,000	2,915,000	21,197,000
Storm/Surface Water Utility Fund	4,426,985	2,280,000	2,000,000	2,000,000	2,000,000	2,000,000	14,706,985
Fleet Administration Fund	2,662,893	2,818,668	2,314,113	2,376,558	1,787,042	1,448,918	13,408,192
Greenways III Fund	4,822,329	4,230,889	1,020,886	806,537	131,621	136,972	11,149,234
Watershed Fund	1,000,000	600,000	1,544,800	1,564,400	2,484,000	2,603,600	9,796,800
General Fund	651,659	616,659	2,192,150	4,150,000	600,000	600,000	8,810,468
1st 1/4% Real Estate Excise Tax Fund	1,555,652	1,156,887	1,160,271	1,162,241	1,164,676	1,166,529	7,366,256
Facilities Administration Fund	600,000	800,000	1,800,000	600,000	600,000	600,000	5,000,000
Parking Services Fund	4,225,000	-	-	-	200,000	200,000	4,625,000
Environmental Remediation Fund	500,000	4,000,000	-	-	-	-	4,500,000
Parks Impact Fund	791,334	1,794,214	1,198,255	202,828	206,926	211,242	4,404,799
2nd 1/4% Real Estate Excise Tax Fund	1,629,966	698,766	854,662	722,942	49,229	49,229	4,004,794
Solid Waste Fund	400,000	2,000,000	1,600,000	-	-	-	4,000,000
Technology Replacement & Reserve Fund	1,108,835	447,352	1,088,560	717,407	239,296	314,104	3,915,554
Public Safety Dispatch Fund	750,000	2,000,000	-	-	-	-	2,750,000
Radio Communications Fund	1,200,000	-	-	-	-	-	1,200,000
Medic One Fund	115,000	115,000	147,600	53,250	206,200	15,000	652,050
Restricted Equipment - PEG Fund	106,000	95,000	95,000	95,000	95,000	95,000	581,000
Telecommunication and Technology Fund	15,000	30,000	5,000	5,000	5,000	5,000	65,000
Golf Course Fund	38,524	-	-	-	-	-	38,524
Police Federal Equitable Share Fund	36,000	-	-	-	-	-	36,000
Subtotal - Funded Amounts	40,505,177	56,675,435	47,991,297	26,246,163	26,683,990	33,555,594	231,657,656
Unfunded Portion of Active Projects	-	-	4,000,000	22,705,000	5,600,000	12,700,000	45,005,000
Grand Total	40,505,177	56,675,435	51,991,297	48,951,163	32,283,990	46,255,594	276,662,656
Anticipated Bond Issues to Fund Various Projects	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total 2015-2020
Wastewater Fund	-	7,000,000	-	-	-	-	7,000,000
Water Fund	-	15,000,000	-	-	-	-	15,000,000
Total Anticipated Bonds	-	22,000,000	-	-	-	-	22,000,000

Capital Projects by Department

FIRE DEPARTMENT

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

Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total 2015 Through 2020
Capital Projects/Purchases Paid from a Single Fund:									
General Fund									
Fire Boathouse	-	-	-	-	135,000	-	-	-	135,000
New Fire Station	-	-	-	-	-	1,909,000	-	-	1,909,000
General Fund Equipment									
Fire Engine Replacement	--	--	-	-	1,300,000	-	-	-	1,300,000
Ladder Truck	--	--	-	-	-	1,600,000	-	-	1,600,000
New Vehicle for Office of Emergency Management	--	--	-	-	37,100	-	-	-	37,100
Replace Staff SUV (2021)	--	--	-	-	36,050	-	-	-	36,050
Medic One Fund - Equipment									
Ambulance Replacement	--	100,000	-	100,000	-	-	191,200	-	391,200
Annual Miscellaneous Equipment	--	15,000	15,000	15,000	15,000	15,000	15,000	15,000	105,000
Medic Unit Rechassis	--	--	100,000	-	132,600	-	-	-	232,600
Replace EMS Supervisor Vehicle	--	--	-	-	-	38,250	-	-	38,250
Capital Plan Total Estimated Expenditures	-	115,000	115,000	115,000	1,655,750	3,562,250	206,200	15,000	5,784,200
Less Unfunded Expenditures	-	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	115,000	115,000	115,000	1,655,750	3,562,250	206,200	15,000	5,784,200

Capital Budget

POLICE DEPARTMENT

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

Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund:									
General Fund									
Fleet Addition Vehicle for New Code Enforcement Officer	--	-	51,659	16,659	-	-	-	-	68,318
Police Federal Equitable Share Fund									
Undercover Vehicles	--	56,000	36,000	-	-	-	-	-	92,000
Public Safety Dispatch Fund - Equipment									
911 Telephone Answering System	--	--	750,000	-	-	-	-	-	750,000
Computer Assisted Dispatch System	--	--	-	2,000,000	-	-	-	-	2,000,000
Capital Plan Total Estimated Expenditures	-	56,000	837,659	2,016,659	-	-	-	-	2,910,318
Less Unfunded Expenditures	-	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	56,000	837,659	2,016,659	-	-	-	-	2,910,318

PARK DEPARTMENT

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

Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020	
Capital Projects/Purchases Paid from Multiple Funds:										
Bay to Baker Trail									Project Net Total	2,007,889
General Fund	80	-	-	-	-	-	-	-	80	
Greenways Fund	56,153	-	-	-	-	-	-	-	56,153	
Greenways III Fund	101,656	-	500,000	50,000	200,000	-	-	-	851,656	
Parks Impact Fund	-	-	100,000	-	-	-	-	-	100,000	
Unfunded	-	-	-	-	-	1,000,000	-	-	1,000,000	
Boulevard Park Shoreline									Project Net Total	1,413,409
Greenways III Fund	604,892	-	-	-	-	-	-	-	604,892	
Parks Impact Fund	208,517	-	-	-	-	-	-	-	208,517	
Unfunded	-	-	-	-	-	600,000	-	-	600,000	
Boulevard to Waterfront Park Boardwalk									Project Net Total	8,683,446
1st 1/4% Real Estate Excise Tax Fund	182,344	-	-	-	-	-	-	-	182,344	
Greenways III Fund	544,224	1,762,390	-	3,900,000	-	-	-	-	6,206,614	
Federal Intergovt Revenue	(505,512)	-	-	-	-	-	-	-	(505,512)	
Parks Impact Fund	-	-	-	800,000	-	-	-	-	800,000	
Unfunded	-	-	-	-	-	2,000,000	-	-	2,000,000	
Capitalized Labor for Park Projects									Projects Net Total	1,610,173
1st 1/4% Real Estate Excise Tax Fund	-	-	39,456	40,691	42,427	44,397	46,158	48,011	261,140	
Greenways III Fund	-	-	112,329	115,889	120,886	126,537	131,621	136,972	744,234	
Parks Impact Fund	-	-	91,334	94,214	98,255	102,828	106,926	111,242	604,799	
Cordata Neighborhood Park									Project Net Total	3,933,506
Parks Impact Fund	51,858	281,648	50,000	250,000	1,000,000	-	-	-	1,633,506	
Unfunded	-	-	-	-	-	2,300,000	-	-	2,300,000	
Cornwall Beach Park									Project Net Total	11,262,994
Parks Impact Fund	62,994	-	200,000	-	-	-	-	-	262,994	
Unfunded	-	-	-	-	-	1,000,000	-	10,000,000	11,000,000	
Samish Crest Trail									Project Net Total	704,631
Beyond Greenways Fund	204,631	-	-	-	-	-	-	-	204,631	
Unfunded	-	-	-	-	-	500,000	-	-	500,000	
Squalicum Creek Park									Project Net Total	9,638,265
Squalicum Park/Olympic Fund	66,241	-	-	-	-	-	-	-	66,241	
Greenways III Fund	42,414	4,000,000	-	-	-	-	-	-	4,042,414	
Parks Impact Fund	29,610	500,000	-	-	-	-	-	-	529,610	
Unfunded	-	-	-	-	-	-	5,000,000	-	5,000,000	

Capital Budget

PARK DEPARTMENT - Continued					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from Multiple Funds (continued):									
Waterfront Commercial Green								Project Net Total	1,463,741
Parks Impact Fund	863,741	-	-	-	-	-	-	-	863,741
Unfunded	-	-	-	-	-	-	600,000	-	600,000
Whatcom Waterway Park								Project Net Total	1,018,285
1st 1/4% Real Estate Excise Tax Fund	28,205	-	-	-	-	-	-	-	28,205
Federal Intergovt Revenue	(9,920)	-	-	-	-	-	-	-	(9,920)
Unfunded	-	-	-	-	-	1,000,000	-	-	1,000,000
Capital Projects/Purchases Paid from a Single Fund:									
General Fund									
Fleet Add 1/2 Ton Full Size Truck	--	--	-	-	-	22,000	-	-	22,000
Fleet Add 1/2 Ton Mid Size Truck	--	--	-	-	-	19,000	-	-	19,000
Fleet Add Beach Cleaning Machine	--	--	-	-	13,000	-	-	-	13,000
Fleet Add One Ton Truck for Transporting Large Area Mower	--	--	-	-	33,000	-	-	-	33,000
Fleet Add Power Roller	--	--	-	-	38,000	-	-	-	38,000
1st 1/4% Real Estate Excise Tax Fund									
Annual Boundary Surveys	-	-	6,000	6,000	6,000	6,000	6,000	6,000	36,000
Annual Park Playground Equipment Parts	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	140,000
Annual Park Sign Replacement	-	-	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Sidewalk and Curb Replacement	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	175,000
Trail Surface/Drainage Repairs	-	35,000	34,000	34,000	35,000	35,000	35,000	35,000	243,000
2nd 1/4% Real Estate Excise Tax Fund									
Bloedel Dock Repairs	-	-	125,000	-	-	-	-	-	125,000
Cemetery Scatter Garden	-	-	-	25,000	-	-	-	-	25,000
Parks Facility Asphalt Patching and Resurfacing	-	-	15,000	15,000	25,000	25,000	25,000	25,000	130,000
Playground Repairs and Improvements	-	-	-	-	150,000	-	-	-	150,000

PARK DEPARTMENT - Continued					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund (Continued):									
Greenways III Fund									
Greenway Land Acquisition	-	3,880,000	3,880,000	-	-	-	-	-	7,760,000
Interurban Trail - Chuckanut	-	120,000	-	-	-	680,000	-	-	800,000
Lake Padden Park Improvements	-	-	-	165,000	700,000	-	-	-	865,000
Whirlwind Beach Parking and Trail Improvements	-	-	330,000	-	-	-	-	-	330,000
Parks Impact Fund									
Cordata Trail to Cordata Elementary School	-	-	200,000	-	-	-	-	-	200,000
Land Acquisition - Park in Developing Area	-	-	-	500,000	-	-	-	-	500,000
Miscellaneous Community Parks Construction	-	-	-	100,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Park Improvements	-	-	50,000	50,000	-	-	-	-	100,000
Sidewalks, Paths and Trails	-	50,000	100,000	-	-	-	-	-	150,000
Golf Course Fund									
Fleet Purchase of Surplus Tractor	--	--	9,424	-	-	-	-	-	9,424
Trenching Machine	--	--	29,100	-	-	-	-	-	29,100
Capital Plan Total Estimated Expenditures	3,047,560	10,674,038	5,931,643	6,205,794	2,621,568	9,620,762	6,110,705	10,522,225	54,734,295
Less Unfunded Expenditures	-	-	-	-	-	(8,400,000)	(5,600,000)	(10,000,000)	(24,000,000)
Less Anticipated Revenue	(515,432)	-	-	-	-	-	-	-	(515,432)
Net Outlay Capital Projects/Purchases	2,532,128	10,674,038	5,931,643	6,205,794	2,621,568	1,220,762	510,705	522,225	30,218,863

Capital Budget

INFORMATION TECH SERVICES					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund:									
Restricted Equipment - PEG Fund - Equipment									
BTV10 Equipment	--	25,000	46,000	35,000	35,000	35,000	35,000	35,000	246,000
Public Access TV Equipment	--	--	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Telecommunication and Technology Fund - Equipment									
Telephone System Equipment Replacements	--	125,000	15,000	30,000	5,000	5,000	5,000	5,000	190,000
Technology Replacement & Reserve Fund (partially funded by transfers from other funds)									
Annual Computer Applications - Forecast	--	200,000	175,000	108,000	160,000	170,000	180,000	190,000	1,183,000
Annual Network Infrastructure Replacements	--	284,165	258,835	309,352	228,560	167,407	59,296	124,104	1,431,719
Disaster Recovery Operations Systems - Phase I	--	--	45,000	30,000	-	-	-	-	75,000
Financial System Consultant	-	-	150,000	-	-	-	-	-	150,000
GIS Data Update - Aerial	--	--	-	-	-	80,000	-	-	80,000
Hansen Work Management System Replacement	--	--	-	-	700,000	300,000	-	-	1,000,000
Municipal Court - Audio/Visual and Recording Systems	--	--	100,000	-	-	-	-	-	100,000
Permitting Replacement of Tidemark System Software	--	700,000	300,000	-	-	-	-	-	1,000,000
Public Website Redesign	--	--	80,000	-	-	-	-	-	80,000
Capital Plan Total Estimated Expenditures	-	1,334,165	1,229,835	572,352	1,188,560	817,407	339,296	414,104	5,895,719
Less Unfunded Expenditures	-	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	1,334,165	1,229,835	572,352	1,188,560	817,407	339,296	414,104	5,895,719

NON DEPARTMENTAL

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

Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund:									
General Fund									
Annual Facilities Maintenance Program Transfer to Reserve	-	300,000	600,000	600,000	600,000	600,000	600,000	600,000	3,900,000
1st 1/4% Real Estate Excise Tax Fund									
Indirect Cost Allocation Plan	-	-	16,196	16,196	16,844	16,844	17,518	17,518	101,116
2nd 1/4% Real Estate Excise Tax Fund									
Civic Field Debt Repayment	-	719,925	617,565	636,365	656,365	674,645	-	-	3,304,865
Federal Building Remodel	-	-	700,000	-	-	-	-	-	700,000
Indirect Cost Allocation Plan	-	-	22,401	22,401	23,297	23,297	24,229	24,229	139,854
Capital Plan Total Estimated Expenditures	-	1,019,925	1,956,162	1,274,962	1,296,506	1,314,786	641,747	641,747	8,145,835
Less Unfunded Expenditures	-	-	-	-	-	-	-	-	-
Less Anticipated Revenue	-	-	-	-	-	-	-	-	-
Net Outlay Capital Projects/Purchases	-	1,019,925	1,956,162	1,274,962	1,296,506	1,314,786	641,747	641,747	8,145,835

Capital Budget

PUBLIC WORKS DEPT - OPERATIONS DIVISION					-----Estimates Subject to Revision and Council Approval-----					
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020	
Capital Projects/Purchases Paid from Multiple Funds:										
R. G. Haley Project									Project Net Total	6,299,297
Environmental Remediation Fund	-	830,790	500,000	4,000,000	-	-	-	-	5,330,790	
Department of Ecology Grant	-	(1,583,185)	(250,000)	(2,416,815)	-	-	-	-	(4,250,000)	
Solid Waste Fund	1,922,694	-	-	-	-	-	-	-	1,922,694	
Department of Ecology Grant	(704,187)	-	-	-	-	-	-	-	(704,187)	
Unfunded	-	-	-	-	4,000,000	-	-	-	4,000,000	
Capital Projects/Purchases Paid from a Single Fund:										
Street Fund										
Fleet Addition - Snow Plow	--	--	35,000	-	-	-	-	-	35,000	
Lighting Systems	-	-	-	150,000	-	150,000	-	150,000	450,000	
Traffic Control	-	-	175,000	175,000	175,000	175,000	175,000	175,000	1,050,000	
Water Fund										
Annual Emergency Water Repairs	-	100,000	50,000	50,000	50,000	50,000	100,000	1,000,000	1,400,000	
Wastewater Fund										
Annual Emergency Sewer Repairs	-	100,000	50,000	50,000	50,000	50,000	100,000	100,000	500,000	
Detritor Monitor Control Center	-	-	50,000	200,000	-	-	-	-	250,000	
Line Repair Kit	--	--	15,000	15,000	15,000	15,000	15,000	15,000	90,000	
Storm/Surface Water Utility Fund										
Fleet Add Vector Truck	--	--	460,000	-	-	-	-	-	460,000	
Fleet Addition - Sidewalk Sweeper	--	--	-	220,000	-	-	-	-	220,000	
Fleet Addition for Natural Resources	--	--	30,000	-	-	-	-	-	30,000	
Solid Waste Fund										
Cornwall Beach Remediation	-	-	400,000	2,000,000	1,600,000	-	-	-	4,000,000	
Public Works Trust Fund Loan	-	-	(400,000)	(2,000,000)	(1,600,000)	-	-	-	(4,000,000)	
Parking Services Fund										
Commercial Street Parking Garage	-	425,000	4,225,000	-	-	-	200,000	200,000	5,050,000	

PUBLIC WORKS DEPT - OPERATIONS DIVISION - Continued					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund (Continued):									
Fleet Administration Fund									
Fleet Replacements Heavy Duty Work Equipment	--	418,000	610,000	1,324,018	1,324,018	1,324,018	1,324,018	1,324,018	7,648,090
Fleet Replacements Transportation Equipment	--	515,000	1,646,734	1,369,750	711,195	927,640	338,124	-	5,508,443
Fleet Replacements Other Machinery and Equipment	--	-	406,159	124,900	124,900	124,900	124,900	124,900	1,030,659
Fleet Vehicle Hoist	--	104,000	-	-	154,000	-	-	-	258,000
Radio Communications Fund									
Replace Sehome Communications Tower	--	--	1,200,000	-	-	-	-	-	1,200,000
Leaseholder Payments	-	-	(1,184,760)	-	-	-	-	-	(1,184,760)
Facilities Administration Fund									
Annual Facilities Maintenance Program (includes ADA Facilities Maintenance)	-	300,000	600,000	600,000	600,000	600,000	600,000	600,000	3,900,000
Pacific Street Stormwater Retrofit-Resurfacing	-	-	-	200,000	1,200,000	-	-	-	1,400,000
Transfers from Other Public Works Funds	-	-	-	(200,000)	(1,200,000)	-	-	-	(1,400,000)
Capital Plan Total Estimated Expenditures	1,922,694	2,792,790	10,452,893	10,478,668	10,004,113	3,416,558	2,977,042	3,688,918	45,733,676
Less Unfunded Expenditures	-	-	-	-	(4,000,000)	-	-	-	(4,000,000)
Less Anticipated Revenue	(704,187)	(1,583,185)	(1,834,760)	(4,616,815)	(2,800,000)	-	-	-	(11,538,947)
Net Outlay Capital Projects/Purchases	1,218,507	1,209,605	8,618,133	5,861,853	3,204,113	3,416,558	2,977,042	3,688,918	30,194,729

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from Multiple Funds:									
James/Bakerview Intersection Safety Improvements								Project Net Total	3,145,551
Storm/Surface Water Utility Fund	93,879	-	-	-	-	-	-	-	93,879
Grant	(3,328)	-	-	-	-	-	-	-	(3,328)
Unfunded	-	-	-	-	-	3,055,000	-	-	3,055,000
Mahogany/Arctic Arterial								Project Net Total	3,120,000
Street Fund	-	2,450,000	500,000	1,250,000	-	-	-	-	4,200,000
TIB Grant	-	(2,250,000)	-	-	-	-	-	-	(2,250,000)
Water Fund	-	-	150,000	-	-	-	-	-	150,000
Wastewater	-	-	130,000	-	-	-	-	-	130,000
Storm/Surface Water Utility Fund	-	-	140,000	-	-	-	-	-	140,000
Unfunded	-	-	-	-	-	750,000	-	-	750,000
Orchard Drive Extension (Bay-Baker Trail)								Project Net Total	6,612,517
Street Fund	112,517	-	-	-	-	-	-	-	112,517
Unfunded	-	-	-	-	-	6,500,000	-	-	6,500,000
Padden Creek Daylighting								Project Net Total	4,035,870
2nd 1/4% Real Estate Excise Tax Fund	98	-	-	-	-	-	-	-	98
Storm/Surface Water Utility Fund	887,786	2,503,611	***	***800,000	-	-	-	-	4,191,397
DOE-State Revolving Loan	(39,354)	-	-	-	-	-	-	-	(39,354)
DOE-CCWF	(116,271)	-	-	-	-	-	-	-	(116,271)
Squalicum Creek Re-Route								Project Net Total	4,519,379
Storm/Surface Water Utility Fund	20,829	1,333,978	483,485	-	-	-	-	-	1,838,292
CCWF Grant	(9,068)	-	-	-	-	-	-	-	(9,068)
WSDOT Mitigation	(9,845)	-	-	-	-	-	-	-	(9,845)
Unfunded	-	-	-	-	-	-	-	2,700,000	2,700,000
West Horton Road Corridor Improvements Phase 1								Project Net Total	3,760,719
Street Fund	723,956	-	-	-	-	-	-	-	723,956
Trillium-Cordata PUD Fee	(961,975)	-	-	-	-	-	-	-	(961,975)
State Grant	(1,262)	-	-	-	-	-	-	-	(1,262)
Unfunded	-	-	-	-	-	4,000,000	-	-	4,000,000

***\$800,000 budget should be in 2015, not 2016. The 2015 portion of the budget is being increased and the 2016 portion is being decreased by budget amendment concurrent with publishing this document. The biennial budget in total is unchanged by the amendment.

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund:									
Street Fund									
Alabama Street Corridor Safety (Street-Overlay)	63,924	-	1,000,000	-	-	-	-	-	1,063,924
Phase 1 Grant	(8,515)	-	-	-	-	-	-	-	(8,515)
Phase 1 Grant - WTA	(5,000)	-	-	-	-	-	-	-	(5,000)
Annual Pavement Resurfacing	-	1,235,000	905,000	675,000	2,370,000	2,440,000	2,515,000	2,590,000	12,730,000
Bellingham Waterfront Granary/Bloedel	75,651	750,000	2,200,000	2,917,000	-	-	-	-	5,942,651
Federal Indirect Grant	(3,983)	(1,554,646)	(2,200,000)	(2,917,000)	-	-	-	-	(6,675,629)
James Street Improvements/Woodstock Intersection	-	-	-	300,000	-	-	-	-	300,000
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	1,000,000	6,500,000
Maritime Heritage Park Improvements	-	-	400,000	-	-	-	-	-	400,000
2nd 1/4% Real Estate Excise Tax Fund									
City Facility Improvements (Municipal Court, City Hall, etc.)	-	-	150,000	-	-	-	-	-	150,000
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	1,830,000	11,770,000
TBD Annual Pavement Resurfacing	-	1,540,000	1,580,000	840,000	1,680,000	1,730,000	1,780,000	1,830,000	10,980,000
TBD WTA Payments Sunday Service	-	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	10,150,000
TBD Resurface-West Maplewood Avenue Multi-Modal Improvements	-	-	-	790,000	-	-	-	-	790,000

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
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	2,000,000	13,800,000
Kearney Road Pump Station (Cordata)	-	-	-	-	300,000	-	-	-	300,000
Nooksack Diversion Dam & Pipeline Improvements	-	-	-	-	200,000	-	-	10,000,000	10,200,000
WTP Improvements	493,407	2,847,138	-	15,500,000	3,500,000	-	-	-	22,340,545
2015 Bond	-	-	-	(15,000,000)	-	-	-	-	(15,000,000)
Watershed Fund									
Annual Stormwater Projects - 30% Fee	-	-	-	-	-	-	200,000	200,000	400,000
Annual Watershed Land Acquisitions	-	1,347,849	500,000	500,000	944,800	964,400	1,084,000	1,203,600	6,544,649
Residential Retrofits	134,611	-	100,000	100,000	200,000	200,000	500,000	1,200,000	2,434,611
Stormwater WS Mill Wheel Pond Purchase/Improvements	-	-	-	-	-	-	700,000	-	700,000
Stormwater WS Northshore Facility A-1 (AHHS)	-	-	300,000	-	-	-	-	-	300,000
Stormwater WS Oregon Infiltration Dispersion Facility	-	-	100,000	-	-	-	-	-	100,000
Stormwater WS Park Place Alum Facility	-	-	-	-	100,000	-	-	-	100,000
Stormwater WS Silver Beach Easements and Improvements	-	-	-	-	300,000	400,000	-	-	700,000

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued					-----Estimates Subject to Revision and Council Approval-----				
Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund (continued):									
Wastewater Fund									
24th Street Sewer/Happy Ct, Donovan, 22nd	-	-	130,000	-	-	-	-	-	130,000
Annual Sewer Main Replacement Program	-	3,000,000	1,570,000	2,000,000	1,658,000	1,050,000	-	-	9,278,000
Bellingham Waterfront Wet Weather Peak Flow Facility	222,865	-	-	-	-	-	-	1,000,000	1,222,865
Briar Road Sewer	-	-	-	-	92,000	-	-	-	92,000
Chuckanut Drive Sewer/Willow Rd.-Fairhaven Park	-	-	-	-	-	350,000	-	-	350,000
Cordata Parkway Sewer/Bakerview-Meridian	-	-	-	-	-	-	-	387,000	387,000
Cornwall Ave. Sewer/Ohio-Whatcom Creek	-	-	-	-	-	-	-	70,000	70,000
E. Sunset Drive Sewer	-	-	-	-	-	600,000	-	-	600,000
E. Sunset Drive Sewer/Barkley-James	-	-	-	-	-	-	-	513,000	513,000
Ellis & Illinois St. Sewer	-	-	300,000	-	-	-	-	-	300,000
Humboldt Sewer/Lakeway-Meador	-	-	-	-	-	-	-	1,000,000	1,000,000
Roeder Lift Station Replacement	-	-	-	500,000	13,000,000	-	-	-	13,500,000
2016 Bond	-	-	-	(2,000,000)	(13,000,000)	-	-	-	(15,000,000)
Sewer Inflow and Infiltration Projects	-	-	-	2,500,000	2,500,000	-	5,000,000	-	10,000,000
2016 Bond	-	-	-	(5,000,000)	-	-	(5,000,000)	-	(10,000,000)
Strider Loop & E. Bakerview Sewer	-	-	-	-	250,000	-	-	-	250,000
Whatcom Creek Sewer	-	-	-	-	-	-	2,000,000	-	2,000,000

Capital Budget

PUBLIC WORKS DEPT - ENGINEERING DIVISION - Continued

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

Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	2017	2018	2019	2020	Total Through 2020
Capital Projects/Purchases Paid from a Single Fund (continued):									
Storm/Surface Water Utility Fund									
Annual Fish Passage System Replacement Program	-	250,000	125,000	100,000	200,000	200,000	200,000	200,000	1,275,000
Annual Overlay Storm Improvements	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Annual Storm Main Replacement Projects	-	100,000	100,000	200,000	1,000,000	1,000,000	1,000,000	1,000,000	4,400,000
Annual Water Quality System Retrofits (Capital)	-	500,000	300,000	500,000	500,000	500,000	500,000	500,000	3,300,000
Britton Road Lake Whatcom SSWU Improvements	-	-	150,000	150,000	-	-	-	-	300,000
Culvert Removal/Channel Restoration 1305 Northshore	-	-	150,000	-	-	-	-	-	150,000
Lake Whatcom SSWU Improvements	-	-	-	-	250,000	250,000	250,000	250,000	1,000,000
Padden Creek at Harris WWQ	1,790	656,710	466,500	-	-	-	-	-	1,125,000
DOE State Grant	-	(1,192,282)	(349,875)	-	-	-	-	-	(1,542,157)
Squalicum Creek Creosote RR Bridge Removal	-	-	-	85,000	-	-	-	-	85,000
Squalicum Creek Flood Berm	-	-	800,000	-	-	-	-	-	800,000
Whatcom County Flood Zone Funds	-	-	(800,000)	-	-	-	-	-	(800,000)
Storm System Replacements - Columbia Neighborhood	-	200,000	1,047,000	-	-	-	-	-	1,247,000
State Revolving Loan	-	(200,000)	(1,047,000)	-	-	-	-	-	(1,247,000)
West Cemetery Creek Sediment Management	-	-	50,000	75,000	-	-	-	-	125,000
Willow Springs Fish Passage Improvements	-	-	75,000	100,000	-	-	-	-	175,000
Capital Plan Total Estimated Expenditures	2,831,313	24,054,286	19,981,985	36,012,000	35,224,800	30,219,400	22,009,000	30,973,600	201,306,384
Less Unfunded Expenditures	-	-	-	-	-	(14,305,000)	-	(2,700,000)	(17,005,000)
Less Anticipated Revenue	(1,158,601)	(5,196,928)	(4,396,875)	(24,917,000)	(13,000,000)	-	(5,000,000)	-	(53,669,404)
Net Outlay Capital Projects/Purchases	1,672,712	18,857,358	15,585,110	11,095,000	22,224,800	15,914,400	17,009,000	28,273,600	130,631,980

CITY-WIDE CAPITAL PLAN TOTALS

Funding Sources and Projects/Purchases	Actual Costs, Revenues Through 2013	2014 Revised Budget	2015 Adopted	2016 Adopted	-----Estimates Subject to Revision and Council Approval-----				
					2017	2018	2019	2020	Total Through 2020
Capital Plan Total Estimated Expenditures	7,801,567	40,046,204	40,505,177	56,675,435	51,991,297	48,951,163	32,283,990	46,255,594	324,510,427
Less Unfunded Expenditures	-	-	-	-	(4,000,000)	(22,705,000)	(5,600,000)	(12,700,000)	(45,005,000)
Less Anticipated Revenue/Transfers	(2,378,220)	(6,780,113)	(6,231,635)	(29,533,815)	(15,800,000)	-	(5,000,000)	-	(65,723,783)
Net Outlay Capital Projects/Purchases	5,423,347	33,266,091	34,273,542	27,141,620	32,191,297	26,246,163	21,683,990	33,555,594	213,781,644

CFP Featured Projects - Summaries

ALABAMA STREET CORRIDOR SAFETY PROJECT

Project Description (ES-466)

This project will use federal funding to add multimodal safety improvements to the Alabama Street corridor. The improvements include high-intensity flashing pedestrian crossings (HAWK), a road diet between Cornwall and James, C-curb installation, increased turning capacity at Woburn and sidewalk improvements. In addition, City funds will be used to overlay the street and upgrade sidewalks and stormwater facilities throughout the corridor. Below is a selection of the corridor showing the improvements.



Key

- Full Traffic Signal
- 1/2 or HAWK Traffic Signal
- Flashing Crosswalk
- Pedestrian Crosswalk
- Pedestrian Crosswalk with Center Refuge
- Consolidated WTA Transit Stop
- Eliminated WTA Transit Stop

Revenues and Sources	Allocated as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Federal Indirect Grant	8,515	1,445,376	-	1,453,891
Intergovernmental Revenue	5,000	-	-	5,000
Street Fund	50,409	-	1,000,000	1,050,409
Estimated Total Revenues and Sources	\$ 63,924	\$ 1,445,376	\$ 1,000,000	\$ 2,509,300

Expenditures and Uses	Cost as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Construction	-	-	1,000,000	1,000,000
Contract Services	43,155	1,442,899	-	1,486,054
Labor	17,413	-	-	17,413
Other	3,356	-	-	3,356
Reserves	-	2,477	-	2,477
Estimated Total Expenditures and Uses	\$ 63,924	\$ 1,445,376	\$ 1,000,000	\$ 2,509,300

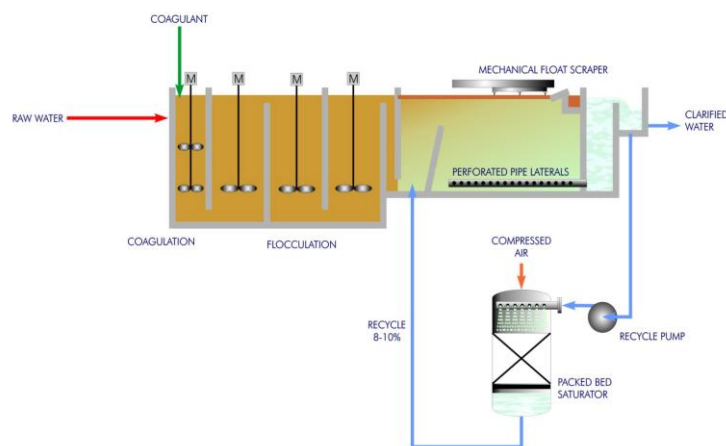
Estimated Impact on Operating Budget
 Operating costs will increase due to the addition of four enhanced crossings/HAWK signals.

CFP Featured Projects – Summaries (continued)

DISSOLVED AIR FLOATATION (DAF) PRETREATMENT PROJECT

Project Description (EW-180)

DAF complements the City's on-going commitment to lake management, water quality improvement in Lake Whatcom, and Total Maximum Daily Load (TMDL) compliance via the Lake Whatcom Management Program. The project consists of the addition of a pretreatment facility south of the existing plant utilizing dissolved air floatation technology along with powder activated carbon (PAC) to address taste and odor issues when needed. The project will include a new roadway for access to the new system along with lighting, security fencing and disinfection system upgrades.



Revenues and Sources	Allocated as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Bond Revenue - Water Fund	-	-	11,000,000	11,000,000
Water Fund	493,407	2,847,138	-	3,340,545
Subtotal	\$ 493,407	\$ 2,847,138	\$ 11,000,000	\$ 14,340,545
2017-2020 Estimated Sources:				
Water Fund				3,500,000
Estimated Total Revenues and Sources				\$ 17,840,545

Expenditures and Uses	Cost as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Construction	-	2,847,016	11,000,000	13,847,016
Contract Services	462,668	122	-	462,790
Labor	23,194	-	-	23,194
Other	7,545	-	-	7,545
Subtotal	\$ 493,407	\$ 2,847,138	\$ 11,000,000	\$ 14,340,545
2017-2020 Estimated Uses:				
Construction				3,500,000
Estimated Total Expenditures and Uses				\$ 17,840,545

Estimated Impact on Operating Budget
 Increase of \$40,000 per year.

CFP Featured Projects – Summaries (continued)

SQUALICUM CREEK RE-ROUTE AND FLOOD BERM PROJECTS
Project Description (EV110, EV126)
<p>The overall project (all phases) involves rerouting large sections of Squalicum Creek around two man-made ponds, through a new channel, reactivating remnant channels and reconnecting the stream with its floodplain. The project also eliminates an existing fish passage blockage under I-5 thus opening up over 22 miles of salmon habitat upstream of I5. The highest thermal (heat) loading issues in Squalicum Creek are caused by Sunset Pond and Bug Lake. These two water bodies are man-made lakes created during the construction of I-5 for fill material. Because the ponds are both shallow and wide they absorb large amounts of solar heating. These projects will represent a major change in existing Squalicum Creek conditions that will be self sustaining. The stream re-route projects will be designed with a thorough understanding of the hydrology, climate patterns, geology, and ecology of the watershed. In addition, earthen berms will be built to control floodwaters from the Squalicum Creek Reroute from affecting downstream properties.</p>

Revenues and Sources	Allocated as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
DOE CCWF Grant	9,068	-	-	9,068
Stormwater Fund	1,916	1,333,978	483,485	1,819,379
WSDOT Mitigation	9,845	-	-	9,845
Whatcom County Flood Zone Funds	-	-	800,000	800,000
Subtotal	\$ 20,829	\$ 1,333,978	\$ 1,283,485	\$ 2,638,292
2017-2020 Estimated Sources:				
No Identified Funding Source				2,700,000
Estimated Total Revenues and Sources				\$ 5,338,292

CFP Featured Projects – Summaries (continued)

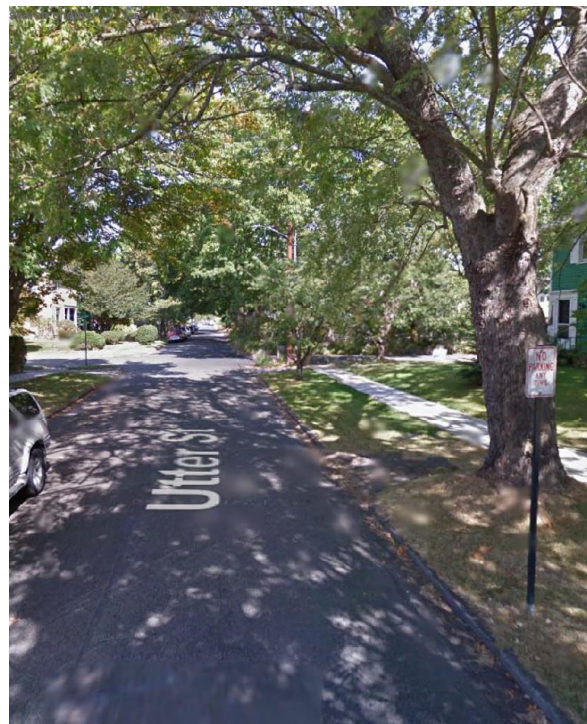
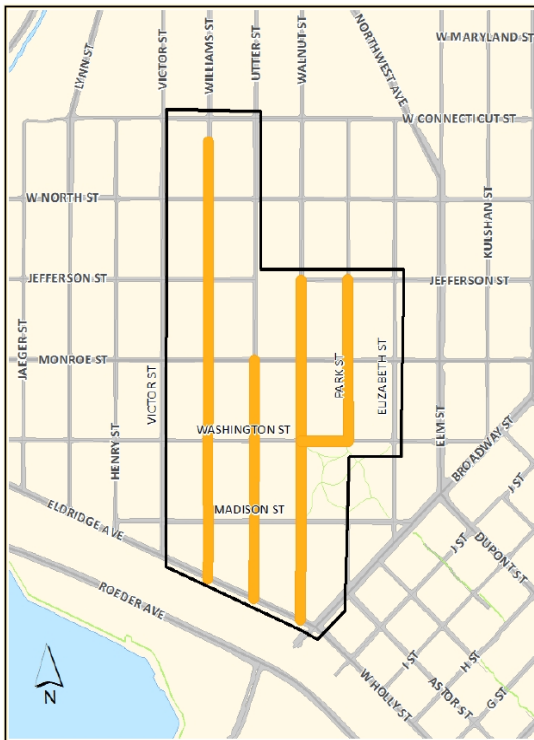
SQUALICUM CREEK RE-ROUTE AND FLOOD BERM PROJECTS - continued				
Expenditures and Uses	Cost as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Construction	6,479	1,333,978	1,283,485	2,623,942
Contract Services	3,336	-	-	3,336
Equipment	2,546	-	-	2,546
Labor	1,982	-	-	1,982
Other	6,486	-	-	6,486
Subtotal	\$ 20,829	\$ 1,333,978	\$ 1,283,485	\$ 2,638,292
2017-2020 Estimated Uses:				
Construction				2,700,000
Estimated Total Expenditures and Uses				\$ 5,338,292
Estimated Impact on Operating Budget				
Post construction operating costs are anticipated to be \$25,000 per year for the first three years for plant materials.				

CFP Featured Projects – Summaries (continued)

STORM SYSTEM REPLACEMENTS COLUMBIA NEIGHBORHOOD

Project Description (EV120)

Replacement of stormwater facilities in the Columbia Neighborhood funded by a Department of Ecology loan. In concert with necessary storm main replacements, connections to the mains will be upgraded to provide treatment for common pollutants before they enter the stormwater system. Individual catch basin connections will be modified by routing surface water runoff into and through approved pollutant removal systems before conveying that water into the main.



Revenues and Sources	Allocated as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
DOE State Revolving Loan	-	200,000	1,047,000	1,247,000
Estimated Total Revenues and Sources	\$ -	\$ 200,000	\$ 1,047,000	\$ 1,247,000
Expenditures and Uses	Cost as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Construction	-	200,000	1,047,000	1,247,000
Estimated Total Expenditures and Uses	\$ -	\$ 200,000	\$ 1,047,000	\$ 1,247,000

Estimated Impact on Operating Budget

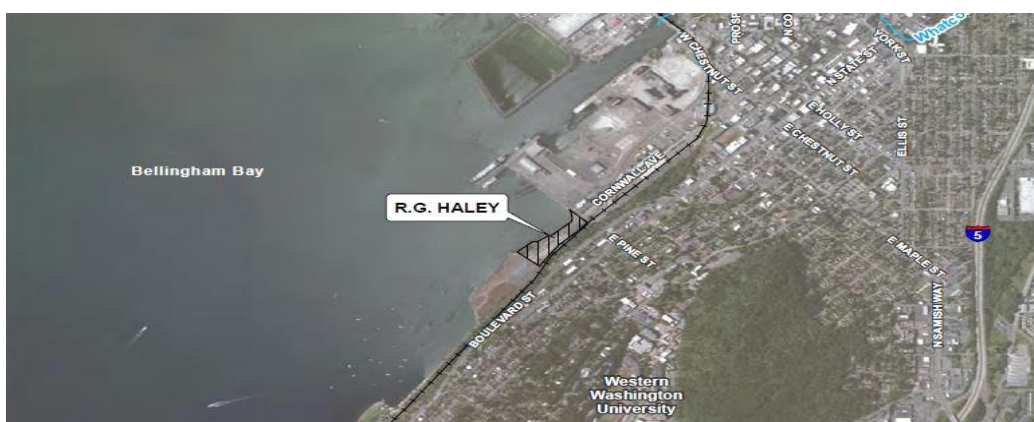
Additional maintenance effort will be necessary on a periodic basis. This effort is dependent on the facility installed and the surrounding conditions.

CFP Featured Projects – Summaries (continued)

R. G. HALEY PROJECT

Project Description (EC18)

Remediation is required to clean up contamination from the use of this site as a wood treatment facility and from cross-contamination from garbage landfill activities on the adjacent property, which is part of the Cornwall Avenue Landfill Site. During 2013, approximately \$412,000 was spent on a contamination containment interim action to prevent the spread of petroleum hydrocarbon to the waters of Bellingham Bay. Containment was achieved by placing amended or reactive cap material on top of the contaminated sediment. The interim action was intended to contain contaminants while the City completes the Remedial Investigation and Feasibility Study process in accordance with the Washington State Model Toxics Control Act. The interim action did not preclude the evaluation or selection of alternatives for the final cleanup action. The estimated costs will be updated upon issuance of the Remedial Investigation and Feasibility Study report.



Revenues and Sources	Allocated as of 12/31/13	2014 Budget	2015/2016 Adopted	Total
Department of Ecology Grant	704,187	1,583,185	2,666,815	4,954,187
Environmental Remediation Fund	-	-	1,833,185	1,833,185
Solid Waste Fund	1,218,506	-	-	1,218,506
Subtotal	\$ 1,922,693	\$ 1,583,185	\$ 4,500,000	\$ 8,005,878
2017-2020 Estimated Sources:				
No Identified Funding Source				4,000,000
Estimated Total Revenues and Sources				\$ 12,005,878

Capital Budget

CFP Featured Projects – Summaries (continued)

R. G. HALEY PROJECT - continued					
Expenditures and Uses	Cost as of 12/31/13	2014	Budget	2015/2016 Adopted	Total
Contracted Services	22,023	-	-	-	22,023
Labor	89,626	-	-	-	89,626
Materials	60	-	-	-	60
Other	1,810,984	830,790	4,500,000	-	7,141,774
Reserves	-	752,395	-	-	752,395
Subtotal	\$ 1,922,693	\$ 1,583,185	\$ 4,500,000	\$ 8,005,878	
2017-2020 Estimated Uses:					
Other					4,000,000
Estimated Total Expenditures and Uses					\$ 12,005,878

Estimated Impact on Operating Budget
 No ongoing operating costs are anticipated for the cleanup of this site. However, once the cleanup is complete and a park is developed, the Park Department will include park operating costs in its budget.

CORNWALL AVENUE REMEDIATION PROJECT

Project Description (EC12-REM/LEGA)

Remediation is required to clean up contamination from the use of this site as a municipal landfill and wood treating activities on the adjacent property, which is part of the R.G. Haley Site. The Department of Ecology has formally recorded the Consent Decree for the Cornwall Avenue Landfill in the Whatcom County Superior Court and is working with the Port of Bellingham and the City of Bellingham to implement the cleanup action plan at the site. Total estimated cleanup cost for the site cleanup is \$9,100,000. The Port and City entered into a cost sharing agreement whereby the City pays 75% of costs and the Port 25%. The City prepaid \$1,440,000 of its share to the Port in 2005. Cleanup construction is anticipated to be coordinated with cleanup of the R.G. Haley site and is currently planned for the 2015-2017 biennium pending final engineering design and permitting.



CFP Featured Projects – Summaries (continued)

CORNWALL AVENUE REMEDIATION PROJECT - continued					
Revenues and Sources	Allocated as of 12/31/13	2014	Budget	2015/2016 Adopted	Total
Solid Waste Fund	1,501,186		-	-	1,501,186
Intergovernment Revenue	5,899		-	-	5,899
Intergovernment Loan Proceeds	-		-	2,400,000	2,400,000
Subtotal	\$ 1,507,085	\$	-	\$ 2,400,000	\$ 3,907,085
2017-2020 Estimated Sources:					
Intergovernment Loan Proceeds					1,600,000
Estimated Total Revenues and Sources					\$ 5,507,085
Expenditures and Uses	Cost as of 12/31/13	2014	Budget	2015/2016 Adopted	Total
Labor	6,063		-	-	6,063
Materials	470		-	-	470
Contracted Services	11,771		-	-	11,771
Other	1,488,781		-	2,400,000	3,888,781
Subtotal	\$ 1,507,085	\$	-	\$ 2,400,000	\$ 3,907,085
2017-2020 Estimated Uses:					
Other					1,600,000
Estimated Total Expenditures and Uses					\$ 5,507,085
Estimated Impact on Operating Budget					
No ongoing operating costs are anticipated for the cleanup of this site. However, once the cleanup is complete and a park is developed, the Parks Department will include park operating costs in its budget.					

Parks and Recreation Department Ongoing Capital Programs

Several annual programs set aside money for ongoing additions and replacements to components of the City's Park infrastructure. The money set aside as part of the Capital Facilities Plan is not always designated for specific projects at the time the annual budget is prepared, so these annual programs provide a placeholder for funds.

The [Parks, Recreation and Open Space](#) element of the City's Comprehensive Plan, available on-line, provides more complete information about capital planning and level of service goals established. The Parks Department also maintains a web page with more information about [capital projects and land acquisitions](#).

Annual Land Acquisitions

Funds are reserved and budgeted to expand the park system. Parcels for land acquisition are not specified in the budget because they are not yet identified or negotiations are ongoing.

Annual Neighborhood Park Construction and Improvement

The goal of this program is to provide a center for recreational activities for each neighborhood.

Annual Community Park Construction

This program provides larger parks to meet the needs of several neighborhoods with more specialized activities or to preserve unique environmental features.

Annual Neighborhood Trail Construction

The purpose of this program is to develop neighborhood trail connections to the regional multiuse trail system.

Annual Playground Construction

The purpose of this program is to install new playground equipment in parks each year to keep the safety standards of the equipment in the park system up to date.

Annual Sidewalks, Paths and Trails

This program provides for expanding the multi-modal trail system throughout the City.

Public Works Department Ongoing Capital Programs

Several annual programs set aside money for ongoing updates and replacements to components of the City's infrastructure. The money set aside as part of the Capital Facilities Plan is not always designated for specific projects at the time the annual budget is prepared, so these annual programs provide a placeholder for funds.

The Public Works Department maintains a web page with more information about [active projects](#), including annual plans.

Annual Pavement Resurfacing, Annual Overlay Storm, Annual Sidewalk Replacement

Public Works employees visually inspect streets and sidewalks to identify and record deficiencies and maintenance needs. Along with rating the condition of the surface, the age of underground utilities also is documented in each area. Staff tries to identify and group projects located in the same area whenever possible to reduce construction or repair costs. Funds are also set aside for needed retrofits to the storm system resulting from resurfacing projects.

Annual Sewer Main Replacement Program

The Public Works Department currently maintains over 311 miles of sewer mains that vary in size, age, and condition. A replacement list is compiled using a rating system that ranks each main for replacement need based on main age, type of main, repair history, video inspection, and whether it requires monthly jetting or root cleaning by city crews.

Annual Signal Improvement Program

The Annual Signal Improvement Program addresses the ongoing needs to upgrade signal equipment that has met or exceeded its expected useful life, including replacing electronic equipment, signal poles, conduit and wiring systems and vehicle detection systems

Annual Storm Main Replacement Program

The Public Works Department currently maintains over 315 miles of storm mains that vary in size, age, and condition. During the maintenance program planning process, attempts are made to evaluate cost benefits of replacing mains prior to asphalt overlay, and to coordinate replacement of other adjacent public works utilities located within the same right-of-way.

Annual Water Main Replacement Program

Public Works currently maintains over 380 miles of water mains that vary in size, age, and condition. A project list is compiled using points that are assigned to each main based on main age, type of main, repair history, customer water quality complaints, location in relation to similar projects, and whether or not the water main is in an area known to require additional flushing during the annual hydrant flushing program.

Bridge Program

The City conducts a state-required biennial bridge inspection program to identify bridges' sufficiency based on Federal (USDOT) guidelines.

Public Works Department Ongoing Capital Programs (continued)

Citywide Storm Retrofits and Residential Water Quality Retrofits

These ongoing budget amounts for these projects are part of the [Storm Water Program](#).

Fish Passage Improvements

Funds are set aside for fish passage improvement projects or components of larger projects. Projects yet to be determined.

Lake Whatcom Water Quality Improvements – TMDL Action Plan

Ongoing budget amounts for projects are to complete items in the [Lake Whatcom Management Program 5 Year Work Plan](#).

Watershed Land Acquisitions

Funds are budgeted annually for the [Lake Whatcom Watershed Property Acquisition Program](#).

LONG-TERM DEBT SUMMARY

The City issues bonds to finance large capital projects such as buildings and utility infrastructure. These financial obligations are paid over time, typically ten or twenty-years. Our most recent Moody's bond rating is Aa2 for revenue bonds, judged to be of high quality. The City is committed to maintaining our credit rating by making all debt service payments on time and maintaining adequate reserves.

Bonds

1. Limited Tax General Obligation Bonds (LTGO)

City Council approved bonds that will benefit the City as a whole. Principal and interest is paid from existing general revenues subject to the levy limitation and the total tax limit. These are sometimes referred to as "Councilmanic" or non-voted bonds.

2. Unlimited Tax General Obligation Bonds (UTGO)

A ballot measure is presented to voters authorizing the issuance of debt for a project that will benefit the City as a whole. The voters authorize an increase in taxes to repay the bond principal and interest. The bond issue is subject to the total tax limitation, as discussed in the sections on Property Tax and Limitations.

3. Revenue Bonds

City Council approved bonds paid from a specific identified revenue source most often in an enterprise fund. Customers of these funds (water, parking, etc.) pay a fee for services that cover operating and debt related costs.

4. Local Improvement District Bonds (LID)

Special assessments levied on properties that specifically benefit from the improvement being financed. LIDs finance street, sewer, water, and other capital projects. They are formed via two distinct methods: Resolution of Intention or Petition. The Resolution of Intention is initiated by the City and generally limited to response to a health hazard and therefore rarely used. The Petition method is initiated by area property owners. Both require the approval of a majority (the City prefers 70% approval) of the impacted property owners. Security for a LID bond issue is the real estate within the assessment boundaries. The City does not pledge its "full faith and credit" but is obligated to enforce the assessments. Consequently, interest rates on these bonds are also higher.

Legal Debt Capacity Limits

The amount of long-term debt that the City can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for cities is one and one-half percent of the assessed value of all taxable property within the City at the time of issuance. Voter approval is required to exceed this limit. An election to authorize debt must have voter turnout of at least 40 percent of the last state general election, and of those voting, 60 percent must vote in favor of issuance.

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

The assessed value of the property tax base in the City for the regular 2015 levy is \$8,881,187,639. This provides a non-voted general obligation debt capacity of \$133,217,815. The City has used \$24,326,104 of this capacity, leaving \$108,891,711 available. The City's total voted and non-voted general obligation

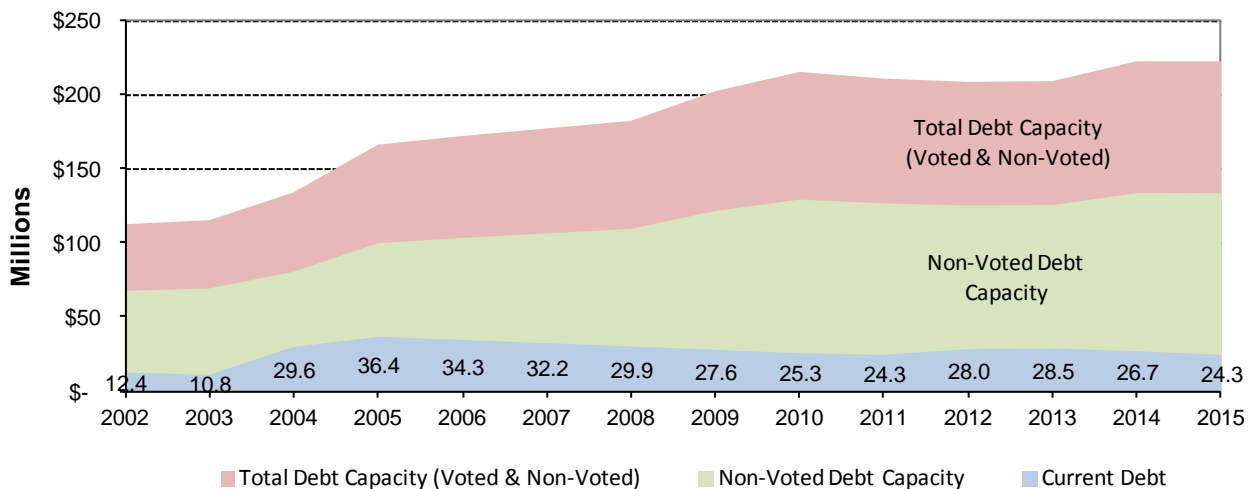
Long-Term Debt

debt capacity is \$222,029,691. Of this capacity, the City has utilized \$24,326,104. The remaining total voted and non-voted general obligation debt capacity is \$197,703,587.

Estimated Legal Debt Capacity Calculation as of 12/31/14

Assessed Value (2014 for 2015 Tax Year)		\$8,881,187,639
Limited Tax General Obligation Debt Capacity (Nonvoted) @ 1 1/2% of Assessed Value		133,217,815
Less: Outstanding Limited Tax General Obligation Bonds	23,225,000	
Other Debt Obligations	<u>1,101,104</u>	
Total Nonvoted Debt Outstanding		<u>24,326,104</u>
Total Remaining Limited Tax General Obligation Debt Capacity (Nonvoted)		<u><u>\$108,891,711</u></u>
Total General Obligation Debt Capacity @ 2 1/2% of Assessed Value		222,029,691
Total Nonvoted Debt Outstanding	24,326,104	
Total Voted Debt Outstanding	<u>0</u>	
Total Debt Outstanding		<u>24,326,104</u>
Total Remaining General Obligation Debt Capacity (Voted and Nonvoted)		<u><u>\$197,703,587</u></u>

Current General Obligation (GO) Debt and Estimated GO Debt Capacity



General Obligation Debt

Outstanding General Obligation Bonds & Other Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/15	Unmatured Debt as of 12/31/15
Non-voted (LTGO) Bonds						
2005 Solid Waste LTGO	12/08/05	12/01/25	4.15%-5.40%	8,695,000	8,695,000	-
2011 Qual Energy Conserv LTGO	04/27/11	12/01/26	2.00%	6,480,000	380,000	6,100,000
2012 Refunding LTGO Bond	03/29/12	12/01/28	2.00%-4.00%	14,247,000	2,517,000	11,730,000
2014 Solid Waste LTGO Refunding A	12/17/14	12/01/25	2.00%-3.00%	3,170,000	-	3,170,000
2014 Solid Waste LTGO Refunding B	03/29/12	12/01/20	.40%-2.35%	2,280,000	55,000	2,225,000
Total General Obligation Bonds				34,872,000	11,647,000	23,225,000
Notes Payable, Public Works Trust, EDI, and Certificate of Participation Loans						
Drake Property Note Payable	12/31/92	12/31/22	7.00%	225,000	125,824	99,176
*Street Resurfacing PWT Loan	07/01/02	07/01/22	0.50%	2,975,000	1,869,455	1,105,545
West Bakerview Overpass	03/29/12	03/29/19	1.00%	350,000	147,020	202,980
State Cert of Participation Loan	08/02/14	06/01/24	2.13%	867,507	68,559	798,948
Total Other General Obligation Debt				4,417,507	2,210,858	2,206,649
Total Long Term General Debt				\$ 39,289,507	\$ 13,857,858	\$ 25,431,649

*Public Works Trust (PWT) loan is not included in debt for the Legal Debt Capacity Calculation on the previous page.

Annual Debt Service Requirements to Maturity for General Obligation Debt

Year	GO Bond Principal	GO Bond Interest	Other GO Debt Principal	Other GO Debt Interest	Total GO Debt
2016	1,670,000	866,740	291,381	52,285	2,880,406
2017	1,760,000	815,780	296,400	46,476	2,918,656
2018	1,860,000	758,475	301,673	40,414	2,960,562
2019	1,215,000	722,010	307,214	34,083	2,278,307
2020	1,290,000	694,768	261,018	27,470	2,273,256
Future	15,430,000	2,851,800	748,962	46,075	19,076,837
	\$ 23,225,000	\$ 6,709,573	\$ 2,206,649	\$ 246,803	\$ 32,388,024

Local Improvement District Bonds

Debt service requirements for local improvement bonds are met by the collection of assessments levied against property owners. The assessments are liens against the property and subject to foreclosure. A local improvement district guaranty fund has been established as a reserve to meet debt service requirements on local improvement district debt in the event that assessment collections are insufficient.

Outstanding LID Assessment Debt

There are none at this time.

Long-Term Debt

Revenue Bonds

Debt service requirements for revenue bonds are paid from specific revenues of a City enterprise. Customers of these activities pay a fee for services that cover operating and debt related costs.

Outstanding Revenue Debt

Name of Issue	Issue Date	Maturity Date	Interest Rates	Original Amount	Redemptions as of 12/31/2015	Unmatured Debt as of 12/31/2015
Revenue Bonds						
2006 Water	06/15/06	08/01/16	4.00%-4.50%	11,330,000	6,610,000	4,720,000
2008 Water	08/21/08	08/01/18	3.00%-4.25%	6,040,000	3,900,000	2,140,000
2011 Sewer	09/27/11	08/01/41	2.00%-5.00%	42,655,000	1,530,000	41,125,000
2012 Water Refunding	03/29/12	08/01/24	2.00%-4.00%	3,240,000	300,000	2,940,000
2013 Sewer	03/29/12	08/01/24	4.25%-5.00%	15,785,000	-	15,785,000
Total Revenue Bonds				79,050,000	12,340,000	66,710,000
Public Works Trust Loans and Notes						
Watermain Rplmnt PWT Loan	07/01/02	07/01/22	0.50%	1,938,000	1,222,017	715,983
Watershed Line of Credit	12/14/12	12/14/16	LIBOR +	2,700,000	1,350,000	1,350,000
DOE Loan - Stormwater	05/10/13	12/31/35	2.60%	39,354	-	39,354
DOE Loan - Stormwater	12/31/14	12/31/23	2.60%	4,229	-	4,229
Total Other Obligations Debt				4,681,583	2,572,017	2,109,566
Total Long Term General Debt				\$ 83,731,583	\$ 14,912,017	\$ 68,819,566

Annual Estimated Debt Service Requirements on Revenue Debt to Maturity

Year	Bond Principal	Bond Interest	Other Debt Principal	Other Debt Interest	Total Debt
2016	2,145,000	3,086,518	1,453,292	23,083	\$ 6,707,893
2017	2,220,000	3,009,318	104,301	4,058	\$ 5,337,677
2018	2,300,000	2,926,018	104,301	3,494	\$ 5,333,813
2019	1,335,000	2,835,018	104,729	3,509	\$ 4,278,256
2020	1,390,000	2,782,043	105,215	2,459	\$ 4,279,717
future	57,320,000	38,672,783	237,728	7,801	\$ 96,238,312
	\$ 66,710,000	\$ 53,311,698	\$ 2,109,566	\$ 44,404	\$ 122,175,668

GENERAL SALARY INFORMATION FOR 2015-16

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 pays.

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

City Council member compensation was established November 3, 1997 by ordinance 1089, which authorizes an annual 3% increase. Monthly salary for Council members for 2014 is \$1,950 per month. With a 3% COLA, for 2015 the salary will be \$2,009 and for 2016 the salary will be \$2,069.

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

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

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

BUDGETED POSITIONS LIST

Budgeted Positions – [Fire Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
FIRE DEPARTMENT						
Fire:						
Accounting Technician	0.4	1.0	1.0	1.0	B	\$3,379-\$4,109*
Ambulance Billing and Reimbursement Spec 1,	3.0	3.0	2.0	2.0	B	\$3,003-\$3,657*
Office Assistant 2	1.0	1.0	2.0	2.0	B	\$2,825-\$3,447*
Office Assistant 2 - GF	1.0	1.0	0.0	0.0	B	--
Permit Technician	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Captains	29.0	29.0	29.0	29.0	C	\$6,824-\$7,669*
Fire Inspectors	3.0	3.0	3.0	3.0	C	\$6,824-\$7,669*
Firefighters, FF/Paramedics, FF/Inspectors	95.5	91.5	88.0	88.0	C	\$4,973-\$6,307*
<i>Medical Services Officer</i>	1.0	0.0	0.0	0.0	F	--
Assistant Fire Chief	0.8	2.0	2.0	2.0	E	\$10,079
Emergency Manager	0.0	0.0	1.0	1.0	E	\$5,842-\$7,101
<i>Program Manager 1</i>	0.0	1.0	0.0	0.0	S	--
Fire Chief	1.0	1.0	1.0	1.0	E	\$11,178
Program Manager 1	0.0	1.0	1.0	1.0	E	\$5,842-\$7,101
<i>Support and Services Supervisor</i>	1.0	0.0	0.0	0.0	S	--
Battalion Chiefs	4.0	4.0	4.0	4.0	F	\$8,283-\$8,589*
Division Chief	2.0	2.0	2.0	2.0	F	\$8,283-\$8,589*
Fire Marshal	1.0	1.0	1.0	1.0	F	\$8,283-\$8,589*
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	12.0	M	\$3,500-\$4,430*
Communications Operations Officer	1.0	1.0	1.0	1.0	M	\$4,917-\$5,217*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Systems Analyst 2	0.0	1.0	1.0	1.0	S	\$5,853-\$7,707*
TOTAL FIRE DEPARTMENT	158.7	157.5	153.0	153.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	6.4	7.0	6.0	6.0	B	AFSCME 114
<i>Fire Uniformed Employee Group</i>	127.5	123.5	120.0	120.0	C	IAFF 106
<i>Non-Represented Employee Group</i>	1.8	4.0	5.0	5.0	E	Non-Union
<i>Fire Staff Officers Group</i>	8.0	7.0	7.0	7.0	F	IAFF 106S
<i>EMS Dispatch Group</i>	13.0	13.0	13.0	13.0	M	AFSCME 114F
<i>Supervisor/Professional Employee Group</i>	2.0	3.0	2.0	2.0	S	Teamster 231

*See General Salary Information

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
POLICE DEPARTMENT						
Police Operations and Administration:						
Accounting Technician	0.0	0.0	0.5	0.5	B	\$3,379-\$4,109*
Neighborhood Code Compliance Officer	0.0	0.0	1.0	1.0	B	\$4,028-\$4,910*
Parking Enforcement Officer	4.0	4.0	4.0	4.0	B	\$3,379-\$4,109*
Police Support Services Specialist	2.0	2.0	2.0	2.0	B	\$3,184-\$3,878*
Tech Support/Applications Specialist	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Warrant Officer	1.0	2.0	2.0	2.0	B	\$4,281-\$5,210*
Crime Scene Investigators	4.0	4.0	4.0	4.0	D	\$6,438-\$6,830*
Detectives	9.0	9.0	9.0	9.0	D	\$6,438-\$6,830*
Evidence and ID Officer	0.0	2.0	2.0	2.0	D	\$6,830-\$7,246*
<i>Crime Scene Investigators</i>	2.0	0.0	0.0	0.0	D	--
Patrol Officers (includes temp CSIs and Detectives)	65.0	67.0	69.0	69.0	D	\$5,005-\$6,824*
Sergeants	14.0	15.0	15.0	15.0	D	\$7,172-\$7,609*
<i>Evidence and I.D. Supervisor</i>	1.0	0.0	0.0	0.0	D	--
Traffic Officers	6.0	6.0	6.0	6.0	D	\$6,438-\$6,830*
Deputy Chief of Police	1.8	1.8	1.8	1.8	E	\$10,079
Police Chief	1.0	1.0	1.0	1.0	E	\$11,178
Lieutenants	4.0	5.0	6.0	6.0	O	\$9,140*
<i>Deputy Chief of Police</i>	1.0	0.0	0.0	0.0	E	--
Program Specialist	2.0	2.0	3.0	3.0	S	\$4,354-\$5,200*
Program Technician	0.0	0.0	1.0	1.0	E	\$4,118-\$5,005
<i>Accounting Technician</i>	1.0	1.0	0.0	0.0	B	--
Subtotal Regular Employees	119.8	122.8	128.3	128.3		
Temporary Labor	0.4	0.4	0.4	0.4	T	
Total:	120.2	123.2	128.7	128.7		
Police Records:						
Police Support Services Specialist	11.5	13.0	13.0	13.0	B	\$3,184-\$3,878*
<i>Support and Services Supervisor</i>	1.0	0.0	0.0	0.0	S	--
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Support and Services Supervisor	1.0	1.0	1.0	1.0	S	\$4,104-\$4,902*
Total:	14.5	15.0	15.0	15.0		
Police Dispatch:						
Accounting Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Tech Support & Applications Specialist	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Deputy Chief of Police	0.2	0.2	0.2	0.2	E	\$10,079
What-Comm Deputy Director	0.0	0.0	1.0	1.0	E	\$6,959-\$8,459
Lieutenants	1.0	1.0	0.0	0.0	O	--
WHAT-COMM Dispatcher-In-Training, Call Receiver, Dispatcher	26.0	26.0	26.0	26.0	P	\$3,464-\$4,384*
GIS Analyst	1.0	1.0	1.0	1.0	S	\$4,902-\$6,453*
Total:	30.2	30.2	30.2	30.2		
TOTAL POLICE DEPARTMENT	164.9	168.4	173.9	173.9		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	22.5	25.0	25.5	25.5	B	AFSCME 114
<i>Uniformed Employee Group</i>	101.0	103.0	105.0	105.0	D	Police Guild
<i>Non-Represented Employee Group</i>	4.0	3.0	5.0	5.0	E	Non-Union
<i>Police Lieutenants Employee Group</i>	5.0	6.0	6.0	6.0	O	F O P
<i>Public Safety Dispatch Group</i>	26.0	26.0	26.0	26.0	P	W-C Disp Guild
<i>Supervisor/Professional Employee Group</i>	6.0	5.0	6.0	6.0	S	Teamster 231
<i>Temporary Labor Employee Group</i>	0.4	0.4	0.4	0.4	T	Non-Union

*See General Salary Information

Personnel

Budgeted Positions (continued) – [Municipal Court](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
JUDICIAL SERVICES DEPARTMENT						
Municipal Court:						
Accounting Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Court Process Specialist	9.0	9.0	8.0	8.0	B	\$3,184-\$3,878*
Court Administrator	0.0	0.0	1.0	1.0	E	\$9,480
<i>Judicial & Supp Services Director</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Court Commissioner	1.0	1.0	1.0	1.0	E	\$8,384
Program Technician	1.0	1.0	1.0	1.0	E	\$4,118-\$5,005
Municipal Court Judge	1.0	1.0	1.0	1.0	O	\$11,178
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
TOTAL JUDICIAL SERVICES	15.0	15.0	14.0	14.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Municipal Court Judge</i>	<i>1.0</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>10.0</i>	<i>10.0</i>	<i>9.0</i>	<i>9.0</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>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>1.0</i>	<i>S</i>	<i>Teamster 231</i>

*See General Salary Information

– [Parks and Recreation Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PARKS AND RECREATION						
Administration:						
Accounting Assistant 2	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Office Assistant 2	2.0	2.0	2.0	2.0	B	\$2,825-\$3,447*
Parks & Recreation Director	1.0	1.0	1.0	1.0	E	\$9,702
Program Manager 1	0.0	0.0	1.0	1.0	S	\$5,853-\$6,990*
<i>Support and Services Supervisor</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
Subtotal Regular Employees	5.0	5.0	5.0	5.0		
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T	
Total:	5.2	5.2	5.2	5.2		
Design and Development:						
Park Project Specialist	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Department Manager 1	1.0	1.0	1.0	1.0	E	\$6,565-\$7,980
Landscape Architect	1.0	1.0	1.0	1.0	S	\$5,200-\$6,210*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$6,210-\$7,787*
Total:	5.0	5.0	5.0	5.0		

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PARKS AND RECREATION - <i>continued</i>						
Recreation Services:						
Aquatic Center Main Cashier - PT	1.5	1.5	1.5	1.5	B	\$2,100-\$2,562*
Aquatic Leader - PT	0.8	0.8	0.8	0.8	B	\$2,100-\$2,562*
Aquatics Facility Technician	1.0	1.0	0.0	0.0	B	--
Ed Programs/Activities Coordinator	4.0	4.0	4.0	4.0	B	\$3,585-\$4,367*
Park Specialist	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Park Worker	2.0	2.0	2.0	2.0	B	\$3,003-\$3,657*
Parks Maintenance Aide 3	1.5	1.5	1.5	1.5	B	\$2,369-\$2,882*
Recreation Instructor	2.0	2.0	2.0	2.0	B	\$2,369-\$2,882*
Recreation Instructor - PT	1.3	1.3	1.3	1.3	B	\$2,369-\$2,882*
Department Manager 1	1.0	1.0	1.0	1.0	E	\$6,565-\$7,980
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,853-\$6,990*
Subtotal Regular Employees	18.1	18.1	17.1	17.1		
Temporary Labor	<u>15.5</u>	<u>15.5</u>	<u>15.5</u>	<u>15.5</u>	T	
Total:	33.6	33.6	32.6	32.6		
Park Operations:						
Park Volunteer Coordinator	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Office Assistant 1	0.5	0.5	0.5	0.5	B	\$2,512-\$3,063*
Office Assistant 3	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Park Arborist	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Park Specialist	6.0	6.0	6.0	6.0	B	\$4,028-\$4,910*
Park Technician	12.0	12.0	12.0	12.0	B	\$3,379-\$4,367*
Park Worker	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Parks Maintenance Aide 2	1.2	1.2	1.2	1.2	B	\$2,100-\$2,562*
Parks Maintenance Aide 3	4.5	5.3	5.3	5.3	B	\$2,369-\$2,882*
Department Manager 1	0.9	0.9	0.9	0.9	E	\$6,565-\$7,980
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	31.1	31.9	31.9	31.9		
Temporary Labor	<u>6.2</u>	<u>6.7</u>	<u>6.7</u>	<u>6.7</u>	T	
Total:	37.3	38.6	38.6	38.6		
Cemetery:						
Office Assistant 1	0.2	0.2	0.2	0.2	B	\$2,512-\$3,063*
Park Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,367*
Park Worker	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Parks Maintenance Aide 3	1.5	1.5	1.5	1.5	B	\$2,369-\$2,882*
Department Manager 1	0.1	0.1	0.1	0.1	E	\$6,565-\$7,980
Program Coordinator	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	S	\$4,902-\$5,853*
Total:	4.6	4.6	4.6	4.6		
Golf Course:						
Office Assistant 1	0.3	0.3	0.3	0.3	B	\$2,512-\$3,063*
Department Manager 1 (less than .1 FTE)	0.0	0.0	0.0	0.0	E	--
Program Coordinator	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	S	\$4,902-\$5,853*
Total:	0.5	0.5	0.5	0.5		
Note: maintenance service is contracted.						
TOTAL PARKS AND RECREATION	86.2	87.5	86.5	86.5		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	51.3	52.1	51.1	51.1	B	AFSCME 114
Non-Represented Employee Group	4.0	4.0	4.0	4.0	E	Non-Union
Supervisor/Professional Employee Group	9.0	9.0	9.0	9.0	S	Teamster 231
Temporary Labor Employee Group	21.9	22.4	22.4	22.4	T	NU/AFSCME

*See General Salary Information

Personnel

Budgeted Positions (continued) – Library

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
LIBRARY						
Cataloging Technician - GF	0.0	1.0	1.0	1.0	B	\$3,184-\$3,878*
Cataloging Technician - GF PT	2.3	0.6	0.6	0.6	B	\$3,184-\$3,878*
Library Assistant 1, 2 - GF	3.0	3.0	3.0	3.0	B	\$3,184-\$3,878*
Library Clerk 1 - PT	1.0	1.0	1.0	1.0	B	\$2,512-\$3,063*
Library Clerk 2	3.0	3.0	3.0	3.0	B	\$2,825-\$3,447*
Library Clerk 2 - PT	1.5	2.0	3.8	3.8	B	\$2,825-\$3,447*
Library Clerk 3 - PT	1.0	0.5	0.6	0.6	B	\$2,825-\$3,447*
Library Coordinator	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Library Specialist 2	3.0	3.0	3.0	3.0	B	\$3,184-\$3,878*
Library Specialist 3	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Security Info Attendant - PT	1.5	1.5	1.5	1.5	B	\$2,512-\$3,063*
Administrative Assistant	1.0	1.0	1.0	1.0	E	\$3,665-\$4,454
Library Communications/Programming Mgr	0.0	0.0	1.0	1.0	E	\$5,199-\$6,320
<i>Department Manager 1</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Library Director	1.0	1.0	1.0	1.0	E	\$9,480
Librarian 1 - PT	1.0	1.0	1.5	1.5	L	\$4,412-\$5,970*
Librarian 2	3.0	3.0	3.0	3.0	L	\$4,623-\$6,255*
Librarian 3	3.0	3.0	3.0	3.0	L	\$5,150-\$6,968*
Division Supervisor	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	28.3	28.6	31.0	31.0		
Sunday Staffing Reserve	0.0	1.2	0.0	0.0	B	
Sunday Staffing Reserve	0.0	0.5	0.0	0.0	L	
Temporary Labor	13.4	13.4	13.6	13.6	T	
TOTAL LIBRARY	41.7	43.7	44.6	44.6		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	<i>18.3</i>	<i>18.8</i>	<i>19.5</i>	<i>19.5</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>3.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Professional Librarians Employee Group</i>	<i>7.0</i>	<i>7.5</i>	<i>7.5</i>	<i>7.5</i>	<i>L</i>	<i>AFSCME 114L</i>
<i>Supervisor/Professional Employee Group</i>	<i>0.0</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>13.4</i>	<i>13.4</i>	<i>13.6</i>	<i>13.6</i>	<i>T</i>	<i>NU/AFSCME</i>

*See General Salary Information

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
MUSEUM						
Assist. Ed/Public Programs Coordinator	2.0	2.0	2.0	2.0	B	\$3,585-\$4,367*
Custodial Maint. Worker 1 - PT	0.5	0.0	0.0	0.0	B	--
Custodial Maint. Worker 2	1.0	0.0	0.0	0.0	B	--
Exhibits Assistant	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Museum Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Office Assistant 2 - PT	0.5	0.0	0.0	0.0	B	--
Office Assistant 3	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Security Information Attendants - PT	2.2	2.2	2.2	2.2	B	\$2,512-\$3,063*
Museum Director	1.0	1.0	1.0	1.0	E	\$10,226
Exhibits Designer	1.0	1.0	1.0	1.0	S	\$4,354-\$5,200*
Museum Curator	2.0	2.0	2.0	2.0	S	\$4,902-\$5,853*
Museum Facilities Manager	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
Subtotal Regular Employees	14.2	11.2	11.2	11.2		
Temporary Labor	2.4	2.4	2.7	2.7	T	
TOTAL MUSEUM	16.6	13.6	13.9	13.9		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	9.2	7.2	7.2	7.2	B	AFSCME 114
<i>Non-Represented Employee Group</i>	1.0	1.0	1.0	1.0	E	Non-Union
<i>Supervisor/Professional Employee Group</i>	4.0	3.0	3.0	3.0	S	Teamster 231
<i>Temporary Labor Employee Group</i>	2.4	2.4	2.7	2.7	T	Non-Union

*See General Salary Information

Personnel

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT						
Planning:						
Office Assistant 2	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Secretary 3	1.0	1.0	0.0	1.0	B	\$3,003-\$3,657*
Department Manager 2	0.0	1.0	1.0	1.0	E	\$6,959-\$8,459
Planning & Comm. Dev. Director	1.0	1.0	1.0	1.0	E	\$11,178
Program Specialist	0.8	1.0	1.0	1.0	E	\$4,365-\$5,306
GIS Analyst	1.0	1.0	1.0	1.0	S	\$4,902-\$6,146*
GIS Analyst, Senior	1.0	1.0	1.0	1.0	S	\$5,517-\$6,917*
Planner 1, 2	8.0	9.0	9.0	9.0	S	\$4,104-\$6,146*
Planner, Senior	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	S	\$5,853-\$7,340*
Total:	16.8	19.0	18.0	19.0		
Community Development:						
Administrative Secretary	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Contract Accounting Specialist	0.0	0.0	1.0	1.0	B	\$3,802-\$4,627*
<i>Accounting Technician</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Housing Rehab. Specialist	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Economic Development Manager	0.0	0.0	1.0	1.0	E	\$7,377-\$8,967
Development Specialist 2	2.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,354-\$5,200*
Total:	7.0	6.0	7.0	7.0		
Development Services:						
Inspectors	3.0	3.0	3.0	3.0	B	\$4,281-\$6,594*
Office Assistant 2	1.0	1.0	2.0	2.0	B	\$2,825-\$3,447*
<i>Office Assistant 1</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Permit Technician	3.0	3.0	3.0	3.0	B	\$3,802-\$4,627*
Plans Examiner	1.0	2.0	2.0	2.0	B	\$5,107-\$6,221*
Plans Examiner - PT	0.5	0.0	0.0	0.0	B	--
Senior Building Inspector	1.0	1.0	1.0	1.0	B	\$5,107-\$6,221*
Department Manager 2	1.0	0.0	0.0	0.0	E	--
Building Official	1.0	1.0	1.0	1.0	S	\$6,588-\$7,867*
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Business Systems Analyst (est)	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	13.5	14.0	14.0	14.0		
Temporary Labor	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	T	
Total:	13.9	14.4	14.4	14.4		
TOTAL PLANNING DEPARTMENT	37.7	39.4	39.4	40.4		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	<i>15.5</i>	<i>16.0</i>	<i>15.0</i>	<i>16.0</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>2.8</i>	<i>3.0</i>	<i>4.0</i>	<i>4.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>19.0</i>	<i>20.0</i>	<i>20.0</i>	<i>20.0</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>0.4</i>	<i>0.4</i>	<i>0.4</i>	<i>0.4</i>	<i>T</i>	<i>Non-Union</i>

*See General Salary Information

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
HEARING EXAMINER						
Administrative Assistant - PT	0.5	0.5	0.5	0.5	E	\$3,665-\$4,454
Hearing Examiner	1.0	1.0	1.0	1.0	E	\$10,187
TOTAL HEARING EXAMINER DEPT.	1.5	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>1.5</i>	<i>E</i>	<i>Non-Union</i>

– [Human Resources Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
HUMAN RESOURCES DEPARTMENT						
Human Resources:						
Financial Technician	2.0	2.0	2.0	2.0	E	\$3,262-\$3,965
Human Resources Analyst	2.0	3.0	4.0	4.0	E	\$4,905-\$5,962
<i>Human Resources Generalist</i>	<i>1.7</i>	<i>0.7</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Human Resources Analyst, Senior	0.0	1.0	1.0	1.0	E	\$5,511-\$6,699
<i>Human Resources Analyst</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Human Resources Director	1.0	1.0	0.0	0.0	E	--
Human Resources Generalist	0.0	0.0	1.0	1.0	E	\$4,365-\$5,306
<i>Human Resources Assistant</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Payroll Lead	1.0	1.0	1.0	1.0	E	\$3,665-\$4,454
Program Manager 1	0.0	0.0	0.5	0.5	E	\$5,842-\$7,101
Program Manager 2	0.0	0.0	2.0	2.0	E	\$6,193-\$7,527
<i>Program Manager 1</i>	<i>2.0</i>	<i>2.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$4,365-\$5,306
Subtotal Regular Employees	12.7	12.7	12.5	12.5		
Temporary Labor	0.3	0.3	0.7	0.7	T	
TOTAL HUMAN RESOURCES DEPT.	13.0	13.0	13.2	13.2		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>						
<i>Non-Represented Employee Group</i>	<i>12.7</i>	<i>12.7</i>	<i>12.5</i>	<i>12.5</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.3</i>	<i>0.3</i>	<i>0.7</i>	<i>0.7</i>	<i>T</i>	<i>Non-Union</i>

Personnel

Budgeted Positions (continued) – Finance Department

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
FINANCE DEPARTMENT						
Accounting Assistant 1	0.0	0.0	1.0	1.0	B	\$2,825-\$3,447*
<i>Accounting Assistant 2</i>	1.0	1.0	0.0	0.0	B	--
Accounting Assistant 2	2.0	2.0	2.0	2.0	B	\$3,003-\$3,657*
Accounting Technician	3.0	3.0	4.0	4.0	B	\$3,379-\$4,109*
<i>City Tax Representative</i>	1.0	1.0	0.0	0.0	B	--
Office Assistant 1	0.5	0.0	0.0	0.0	B	--
<i>Micrographics/Imaging Tech - GF</i>	0.4	0.0	0.0	0.0	B	--
Office Assistant 2	0.0	1.0	2.0	2.0	B	\$2,825-\$3,447*
<i>Accounting Assistant 2</i>	1.0	0.0	0.0	0.0	B	--
<i>Office Assistant 2 - PT</i>	0.0	0.9	0.0	0.0	B	--
Records Management Coordinator	1.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Secretary 3	0.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Administrative Assistant	1.0	1.0	1.0	1.0	E	\$3,665-\$4,454
Budget Analyst	0.0	0.0	2.0	2.0	E	\$4,905-\$5,962
<i>Program Specialist</i>	1.0	2.0	0.0	0.0	E	--
<i>Program Technician - PT</i>	0.7	0.0	0.0	0.0	E	--
Department Manager 2	0.0	1.0	0.0	0.0	E	--
Finance Director	1.0	1.0	1.0	1.0	E	\$11,178
Internal Auditor	0.0	1.0	0.0	0.0	E	--
Program Manager 2	3.0	1.0	2.0	2.0	E	\$6,193-\$7,903
Accountant 1, 2	3.0	4.0	3.0	3.0	S	\$4,620-\$6,146*
Program Coordinator	0.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
<i>Program Manager 1</i>	1.0	0.0	0.0	0.0	E	--
TOTAL FINANCE DEPARTMENT	20.6	22.9	21.0	21.0		
STAFFING SUMMARY BY BARGAINING UNIT:						
<i>Non-Uniformed Employee Group</i>	9.9	10.9	11.0	11.0	B	AFSCME 114
<i>Non-Represented Employee Group</i>	7.7	7.0	6.0	6.0	E	Non-Union
<i>Supervisor/Professional Employee Group</i>	3.0	5.0	4.0	4.0	S	Teamster 231

*See General Salary Information

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
INFORMATION TECHNOLOGY SERVICES DEPARTMENT						
Accounting Technician	0.6	1.0	1.0	1.0	B	\$3,379-\$4,109*
Network Technician 2	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Office Assistant 2	1.0	1.0	0.6	0.6	B	\$2,825-\$3,447*
Tech. Support & Applications Spec.	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Tech. Support & Training Spec.	5.0	5.0	5.0	5.0	B	\$4,536-\$5,522*
Television Production Assistant	0.0	0.8	1.0	1.0	B	\$3,802-\$4,627*
Applications Manager	0.0	0.0	1.0	1.0	B	\$7,377-\$8,967
<i>Department Manager 1 (Delay Hire)</i>	<i>0.0</i>	<i>0.5</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Information Tech. Serv. Director	1.0	1.0	1.0	1.0	E	\$10,517
GIS Analyst Senior (estimated)	0.0	0.0	1.0	1.0	S	\$5,517-\$6,917*
<i>GIS Analyst</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
GIS Analyst Senior	1.0	1.0	1.0	1.0	S	\$5,517-\$6,917*
Network Administrator	1.0	1.0	1.0	1.0	S	\$6,210-\$7,787*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$7,707*
Systems Analyst 2	7.0	7.0	8.0	8.0	S	\$5,853-\$7,707*
<i>Program Manager 1</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
Subtotal Regular Employees	22.6	24.3	24.6	24.6		
Temporary Labor	0.6	0.0	0.0	0.0	T	
TOTAL INFO TECH SERVICES DEPT.	23.2	24.3	24.6	24.6		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>						
<i>Non-Uniformed Employee Group</i>	<i>8.6</i>	<i>9.8</i>	<i>9.6</i>	<i>9.6</i>	<i>B</i>	<i>AFSCME 114</i>
<i>Non-Represented Employee Group</i>	<i>1.0</i>	<i>1.5</i>	<i>2.0</i>	<i>2.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Supervisor/Professional Employee Group</i>	<i>13.0</i>	<i>13.0</i>	<i>13.0</i>	<i>13.0</i>	<i>S</i>	<i>Teamster 231</i>
<i>Temporary Labor Employee Group</i>	<i>0.6</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>T</i>	<i>Non-Union</i>

*See General Salary Information

– [Legal Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
LEGAL DEPARTMENT						
Assistant City Attorney	2.0	2.0	2.0	2.0	E	\$5,511-\$6,699
Assistant City Attorney, Senior	4.8	4.8	4.8	4.8	E	\$6,959-\$8,882
City Attorney	1.0	1.0	1.0	1.0	E	\$11,178
Deputy City Attorney	0.0	1.0	1.0	1.0	E	\$7,377-\$9,415
<i>Assistant City Attorney, Senior</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Legal Administrative Assistant	1.0	1.0	0.7	0.7	E	\$4,118-\$5,005
Legal Assistant	1.0	1.0	1.0	1.0	E	\$3,458-\$4,204
Legal Program Technician	0.0	0.0	1.0	1.0	E	\$4,118-\$5,005
<i>Legal Assistant</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E	\$4,365-\$5,306
Subtotal Regular Employees	12.8	12.8	12.5	12.5		
Temporary Labor	0.0	0.0	0.3	0.3	T	
TOTAL LEGAL	12.8	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>12.5</i>	<i>12.5</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.0</i>	<i>0.0</i>	<i>0.3</i>	<i>0.3</i>	<i>T</i>	<i>Non-Union</i>

Personnel

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
EXECUTIVE DEPARTMENT						
Administrative Assistant	1.0	1.0	1.0	1.0	E	\$3,665-\$4,454
Communications Director	0.0	0.0	1.0	1.0	E	\$6,565-\$7,980
<i>Program Manager 2</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
<i>Program Specialist</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Deputy Administrator	0.0	0.0	1.0	1.0	E	\$8,714
<i>Program Manager 2</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
<i>Program Coordinator</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Economic Development Manager	1.0	1.0	0.0	0.0	E	--
Executive Assistant	1.0	1.0	1.0	1.0	E	\$4,118-\$5,005
Office Assistant	1.0	1.0	1.0	1.0	E	\$2,903-\$3,528
Program Manager 2	1.0	1.0	0.0	0.0	E	--
Mayor	1.0	1.0	1.0	1.0	O	\$11,513
TOTAL EXECUTIVE	8.0	8.0	6.0	6.0		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>						
<i>Mayor</i>	<i>1.0</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>7.0</i>	<i>7.0</i>	<i>5.0</i>	<i>5.0</i>	<i>E</i>	<i>Non-Union</i>

– [Legislative Department](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
LEGISLATIVE						
Council Members	7.0	7.0	7.0	7.0	O	\$2,009
Program Technician	0.0	0.0	1.0	1.0	E	\$4,118-\$5,005
<i>Executive Assistant</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Senior Legislative Policy Analyst	0.0	0.0	1.0	1.0	E	\$5,199-\$6,320
<i>Program Specialist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>--</i>
Subtotal Regular Employees	9.0	9.0	9.0	9.0		
Temporary Labor	0.2	0.2	0.2	0.2	T	
TOTAL LEGISLATIVE	9.2	9.2	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>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>2.0</i>	<i>E</i>	<i>Non-Union</i>
<i>Temporary Labor Employee Group</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>T</i>	<i>Non-Union</i>

– [Public Development Authority](#)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PUBLIC DEVELOPMENT AUTHORITY						
Administrative Assistant	0.8	0.8	0.0	0.0	E	--
TOTAL PUBLIC DEVELOPMENT AUTH.	0.8	0.8	0.0	0.0		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>						
<i>Non-Represented Employee Group</i>	<i>0.8</i>	<i>0.8</i>	<i>0.0</i>	<i>0.0</i>	<i>E</i>	<i>Non-Union</i>

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

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PUBLIC WORKS						
P.W. Administration:						
Accounting Assistant 2	1.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Accounting Technician	2.0	2.0	2.0	2.0	B	\$3,379-\$4,109*
Administrative Secretary	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Contract Specialist (estimate)	0.0	0.0	1.0	1.0	B	\$3,802-\$4,627*
<i>Accounting Technician</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Office Assistant 2	2.0	2.0	2.0	2.0	B	\$2,825-\$3,447*
Office Assistant 3	0.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Safety Specialist	1.0	1.0	1.0	1.0	B	\$4,536-\$5,522*
Assistant Director	1.0	1.0	1.0	1.0	E	\$7,820-\$9,981
Department Manager 1	0.0	0.7	0.0	0.0	E	--
Director of Public Works	1.0	1.0	1.0	1.0	E	\$11,178
Program Specialist	1.0	1.0	0.0	0.0	E	--
Program Coordinator	2.0	2.0	2.0	2.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Support and Services Supervisor	0.0	1.0	1.0	1.0	S	\$4,104-\$4,902*
<i>Administrative Secretary</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</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>	<u>1.0</u>	S	\$4,902-\$6,453*
Subtotal Regular Employees	16.0	17.7	16.0	16.0		
Temporary Labor	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	T	
Total:	16.2	17.9	16.2	16.2		
Natural Resources:						
Administrative Secretary - PT	0.0	0.0	0.7	0.7	B	\$3,379-\$4,109*
<i>Office Assistant 2 - PT</i>	<i>0.0</i>	<i>0.7</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Ed Programs/Activities Coordinator - PT	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Engineering Technician	1.0	3.0	3.0	3.0	B	\$3,802-\$4,627*
Engineering Technician - LT	0.5	0.0	0.0	0.0	B	--
GIS Technician, Senior (estimated)	0.0	0.0	1.0	1.0	B	\$4,536-\$5,522*
<i>Senior Surface Water Technician</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Source Control Technician - PT	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Assistant Director/Natural Resources	1.0	1.0	1.0	1.0	E	\$7,820-\$9,506
Program Manager 2	2.0	1.8	1.8	1.8	E	\$6,193-\$7,527
Program Coordinator	0.0	0.0	2.0	2.0	S	\$4,902-\$5,853*
<i>Program Coordinator - LT</i>	<i>1.0</i>	<i>0.5</i>	<i>0.0</i>	<i>0.0</i>	<i>S</i>	<i>--</i>
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Project Engineer	0.0	1.0	1.0	1.0	S	\$6,210-\$7,787*
Watershed Scientist (estimate)	0.0	0.0	1.0	1.0	S	\$4,902-\$5,853*
<i>Engineering Technician</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B</i>	<i>--</i>
Subtotal Regular Employees	9.5	13.0	14.5	14.5		
Temporary Labor	<u>5.7</u>	<u>5.7</u>	<u>11.1</u>	<u>11.1</u>	T	
Total:	15.2	18.7	25.6	25.6		
Watershed Acquisition and Management						
Skilled Worker 2 (estimated)	0.0	0.0	1.0	1.0	B	\$3,184-\$4,367*
Program Manager 2	<u>0.0</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	E	\$6,193-\$7,527
Total:	0.0	0.2	1.2	1.2		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued						
Treatment Plants:						
Incinerator Operator 1	3.0	2.0	2.0	2.0	B	\$4,536-\$5,522*
Lab Technician	4.0	4.0	4.0	4.0	B	\$4,028-\$4,910*
Maintenance Specialist	3.0	3.0	3.0	3.0	B	\$5,107-\$6,221*
Maintenance Technician	7.0	7.0	7.0	7.0	B	\$4,536-\$5,522*
Maintenance Worker 3	2.0	2.0	2.0	2.0	B	\$3,585-\$4,367*
Plant Operator In Training	2.0	4.0	4.0	4.0	B	\$4,536-\$5,522*
Plant Operator 1 & 2	7.0	6.0	8.0	10.0	B	\$4,813-\$6,221*
Maint Instrumentation/SCADA Technician	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Utility Worker 1 & 2, Skilled Worker 1	2.0	2.0	2.0	2.0	B	\$3,184-\$4,367*
Department Manager 2	1.0	1.0	1.0	1.0	E	\$6,959-\$8,459
Program Manager 1	4.0	4.0	4.0	4.0	S	\$5,853-\$6,990*
Water Quality Specialist	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$5,200-\$6,521*
Subtotal Regular Employees	38.0	38.0	40.0	42.0		
Temporary Labor	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	T	
Total:	42.4	42.4	44.4	46.4		
Utilities:						
Office Assistant 3	0.0	0.0	1.0	1.0	B	\$2,825-\$3,447*
Utility Locator	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Utility Worker 1, 2	3.0	5.0	4.0	4.0	B	\$3,184-\$4,109*
Utility Worker 1, 2 - LT	2.0	2.0	0.0	0.0	B	--
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	9.0	B	\$3,184-\$4,627*
Water Distribution Specialist 2, 3, 4, 5	16.0	14.0	14.0	14.0	B	\$3,379-\$5,210*
Department Manager 2	0.0	0.0	0.4	0.4	E	\$6,959-\$8,459
Division Supervisor	3.0	3.0	3.0	3.0	S	\$4,902-\$5,853*
Program Coordinator	1.0	1.0	0.0	0.0	S	--
Utility Engineer	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S	--
Subtotal Regular Employees	36.0	36.0	32.4	32.4		
Temporary Labor	<u>3.3</u>	<u>3.3</u>	<u>2.7</u>	<u>2.7</u>	T	
Total:	39.3	39.3	35.1	35.1		
Maintenance:						
Neighborhood Code Compliance Officer	1.0	1.0	0.0	0.0	B	--
Utility Worker 1, 2; Skilled Worker 1, 2	19.0	19.0	19.0	22.0	B	\$3,184-\$4,627*
Department Manager 2	1.0	1.0	0.6	0.6	E	\$6,959-\$8,459
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	23.0	23.0	21.6	24.6		
Temporary Labor	<u>2.8</u>	<u>2.8</u>	<u>2.8</u>	<u>2.8</u>	T	
Total:	25.8	25.8	24.4	27.4		
Purchasing & Materials Management:						
Buyer	2.0	2.0	2.0	2.0	B	\$3,802-\$4,627*
Lead Buyer	1.0	1.0	1.0	1.0	B	\$5,107-\$6,221*
Warehouse Worker	3.0	4.0	4.0	4.0	B	\$3,585-\$4,367*
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 2	0.0	0.0	1.0	1.0	S	\$6,210-\$7,416*
Department Manager 1	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	E	--
Subtotal Regular Employees	8.0	8.0	9.0	9.0		
Temporary Labor	<u>1.0</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	T	
Total:	9.0	8.6	9.6	9.6		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued						
Supervision & Technology:						
GIS Technician, Senior	3.0	3.0	3.0	3.0	B	\$4,536-\$5,522*
Office Assistant 2	1.0	0.0	0.0	0.0	B	--
Operations Data Assistant	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Service Representative 1, 2	3.0	3.0	3.0	3.0	B	\$3,184-\$4,367*
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$5,853-\$6,990*
Subtotal Regular Employees	9.0	8.0	8.0	8.0		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
Total:	9.5	8.5	8.5	8.5		
Fleet Administration:						
Fleet Maint. Mechanic 3, 4	5.0	5.0	5.0	5.0	B	\$4,028-\$5,210*
Fleet Maint. Mechanic 5	2.0	2.0	2.0	2.0	B	\$4,536-\$5,522*
Service Writer	0.0	1.0	1.0	1.0	B	\$3,802-\$4,627*
Service Writer - LT	1.0	0.0	0.0	0.0	B	--
Department Manager 1	0.0	0.3	0.0	0.0	E	--
Department Manager 2	0.0	0.0	0.2	0.2	E	\$6,959-\$8,459
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S	\$4,902-\$5,853*
Subtotal Regular Employees	9.0	9.3	9.2	9.2		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	T	
Total:	9.5	9.8	9.7	9.7		
Facilities:						
Aquatics Facility Technician	0.0	0.0	1.0	1.0	B	\$3,379-\$4,109*
Custodial Maint. Worker 1	11.0	12.0	13.0	13.0	B	\$2,512-\$3,063*
Custodial Maint. Worker 1 - GF	1.0	1.0	1.0	1.0	B	\$2,694-\$3,283*
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	0.5	B	\$2,512-\$3,063*
Custodial Maint. Worker 2	1.0	1.0	1.0	1.0	B	\$2,825-\$3,447*
Maintenance Worker 3	4.0	5.0	5.0	5.0	B	\$3,585-\$4,367*
Department Manager 2	0.0	0.0	0.2	0.2	E	\$6,959-\$8,459
Division Supervisor	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 2	0.0	0.0	1.0	1.0	S	\$6,210-\$7,416*
<i>Program Manager 1</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Project Manager	0.0	0.0	1.0	1.0	S	\$5,200-\$6,521*
<i>Program Specialist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	S	--
Total:	20.5	22.5	24.7	24.7		
Temporary Labor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	T	
Total:	21.5	23.5	25.7	25.7		

Budgeted Positions (continued)

DEPARTMENT/DIVISION	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	Employee Group	Monthly Salary Range
PUBLIC WORKS - continued						
Engineering:						
Associate Engineering Technician	0.5	1.0	1.0	1.0	B	\$3,379-\$4,109*
Engineering Assistant	1.0	1.0	1.0	1.0	B	\$4,536-\$5,522*
Engineering Technician	2.0	2.0	2.0	2.0	B	\$3,802-\$4,627*
Project Records Coordinator	1.0	1.0	1.0	1.0	B	\$3,585-\$4,367*
Property Acquisition Specialist	1.0	1.0	1.0	1.0	B	\$4,536-\$5,522*
Senior Construction Inspector	3.0	4.0	4.0	4.0	B	\$4,281-\$5,210*
Senior Construction Inspector - LT	0.0	1.0	1.0	0.0	B	\$4,281-\$5,210*
Senior Permits Reviewer	2.0	2.0	3.0	3.0	B	\$4,281-\$5,210*
Senior Surveyor	1.0	1.0	1.0	1.0	B	\$4,028-\$4,910*
Assistant Director	1.0	1.0	1.0	1.0	E	\$7,820-\$9,981
Department Manager 2	1.0	1.0	1.0	1.0	E	\$6,959-\$8,459
Planner 2	1.0	1.0	1.0	1.0	S	\$4,902-\$6,146*
Program Coordinator	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$4,902-\$5,853*
Program Manager 1	1.0	1.0	1.0	1.0	S	\$5,853-\$6,990*
Program Specialist	1.0	1.0	1.0	1.0	S	\$4,354-\$5,200*
Project Engineer	4.0	5.0	5.0	5.0	S	\$6,210-\$7,787*
Project Engineer - LT	1.0	1.0	1.0	1.0	S	\$6,210-\$7,787*
Utility Engineer	1.0	1.0	1.0	1.0	S	\$5,517-\$6,588*
Utility Operations Engineer	0.0	0.0	1.0	1.0	S	\$5,517-\$6,588*
Subtotal Regular Employees	24.5	28.0	30.0	29.0		
Temporary Labor	1.0	1.0	1.0	1.0	T	
Total:	25.5	29.0	31.0	30.0		
Transportation:						
Associate Engineering Technician	1.0	1.0	1.0	1.0	B	\$3,379-\$4,109*
Associate Engineering Technician - LT (Conduit)	0.5	0.0	0.0	0.0	B	--
Electronics Tech, Electronics Spec	4.0	4.0	5.0	5.0	B	\$4,028-\$5,864*
Parking Controls Technician 1	1.0	2.0	2.0	2.0	B	\$2,825-\$3,447*
Parking Controls Technician 1 - GF	1.0	0.0	0.0	0.0	B	--
Parking Controls Technician 2	0.0	1.0	1.0	1.0	B	\$3,003-\$3,657*
Parking Controls Technician 2 - GF	1.0	0.0	0.0	0.0	B	--
Secretary 3	1.0	0.0	0.0	0.0	B	--
Signal Systems Specialist	1.0	1.0	1.0	1.0	B	\$4,813-\$5,864*
Skilled Worker 2	2.0	2.0	2.0	2.0	B	\$3,802-\$4,627*
Utility 2, Skilled Worker 1	3.0	3.0	3.0	3.0	B	\$3,379-\$4,367*
Department Manager 2	1.0	1.0	0.6	0.6	E	\$6,959-\$8,459
Program Manager 1	1.0	1.0	0.0	0.0	S	--
Program Manager 2	1.0	1.0	1.0	1.0	S	\$6,210-\$7,416*
Traffic Operations Engineer	1.0	1.0	1.0	1.0	S	\$5,517-\$6,588*
Subtotal Regular Employees	19.5	18.0	17.6	17.6		
Temporary Labor	2.5	2.5	2.5	2.5	T	
Total:	22.0	20.5	20.1	20.1		
TOTAL PUBLIC WORKS	235.9	244.2	251.5	255.5		
STAFFING SUMMARY BY BARGAINING UNIT:						
Non-Uniformed Employee Group	162.0	168.2	171.2	175.2	B	AFSCME 114
Non-Represented Employee Group	12.0	12.0	10.0	10.0	E	Non-Union
Supervisor/Professional Employee Group	39.0	41.5	43.0	43.0	S	Teamster 231
Temporary Labor Employee Group	22.9	22.5	27.3	27.3	T	Non-Union

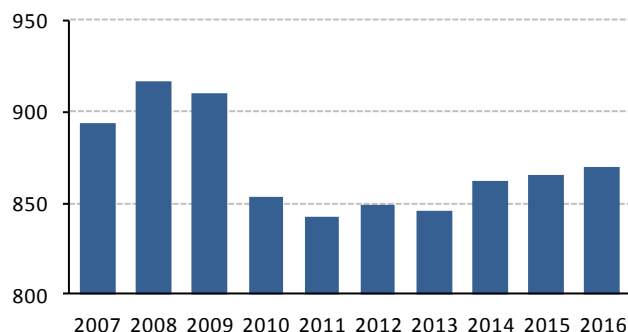
*See General Salary Information

Budgeted Positions (continued)

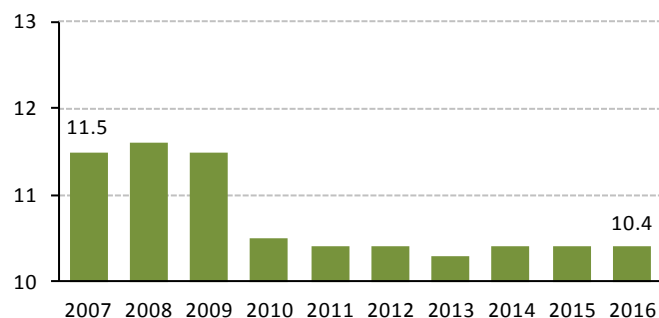
10 YEAR HISTORY OF BUDGETED POSITIONS IN FULL TIME EQUIVALENTS FROM ADOPTED BUDGETS

Employee Group	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Elected Mayor (and Finance Director through 2007)	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Elected City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Elected Municipal Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Group	83.9	90.8	87.0	80.1	76.9	79.6	77.1	79.3	76.5	76.5
Supervisors and Professionals	108.6	107.8	106.0	100.0	97.5	97.0	96.0	100.5	102.0	102.0
Professional Librarians	8.0	8.0	8.0	6.3	7.0	6.7	7.0	7.5	7.5	7.5
Emergency Med Svcs Dispatch	12.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Fire Supervisors	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0
Firefighters	132.0	135.0	133.0	129.0	133.0	133.0	127.5	123.5	120.0	120.0
Police Uniformed	102.0	102.0	106.0	99.7	101.0	102.0	101.0	103.0	105.0	105.0
Police Lieutenants							5.0	6.0	6.0	6.0
WHAT COMM Dispatch	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Non-Uniformed	336.5	352.1	351.6	319.8	310.2	314.9	313.7	325.0	325.1	330.1
TOTAL REGULAR	827.0	851.7	847.6	790.9	781.6	789.2	783.3	799.8	797.1	802.1
Temporary Labor	66.6	64.6	62.6	62.0	60.6	60.2	62.5	62.0	68.0	68.0
TOTAL PAID WORKFORCE	893.6	916.3	910.2	852.9	842.2	849.4	845.8	861.8	865.1	870.1

TOTAL BUDGETED POSITIONS



FTE's per 1,000 City Population



Source for population through 2014 – State of Washington Office of Financial Management

Significant Changes to Budgeted Positions by Year

In some years, an increase in an employee unit is not an increase in City employees, but a transfer from another group.

- 2016** Total budgeted FTEs, citywide, increased by 5.0 for 2016. Five new positions were added and funding for one limited-term position scheduled to end in 2015 was extended through 2016 in the Public Works Department. Funding for one position in the Planning Department was reinstated.
- 2015** Total budgeted FTEs for 2015, citywide, increased by 3.3 FTEs for 2015. This was a net change due to numerous adjustments. Staff support for the PDA was discontinued. Some areas of staff increases included the Library, Police Department and Public Works Department.
- 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 is an increase of 16 FTEs.
- 2013** The overall net reduction in the number of city employees is a decrease of 3.6 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 7.2 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.