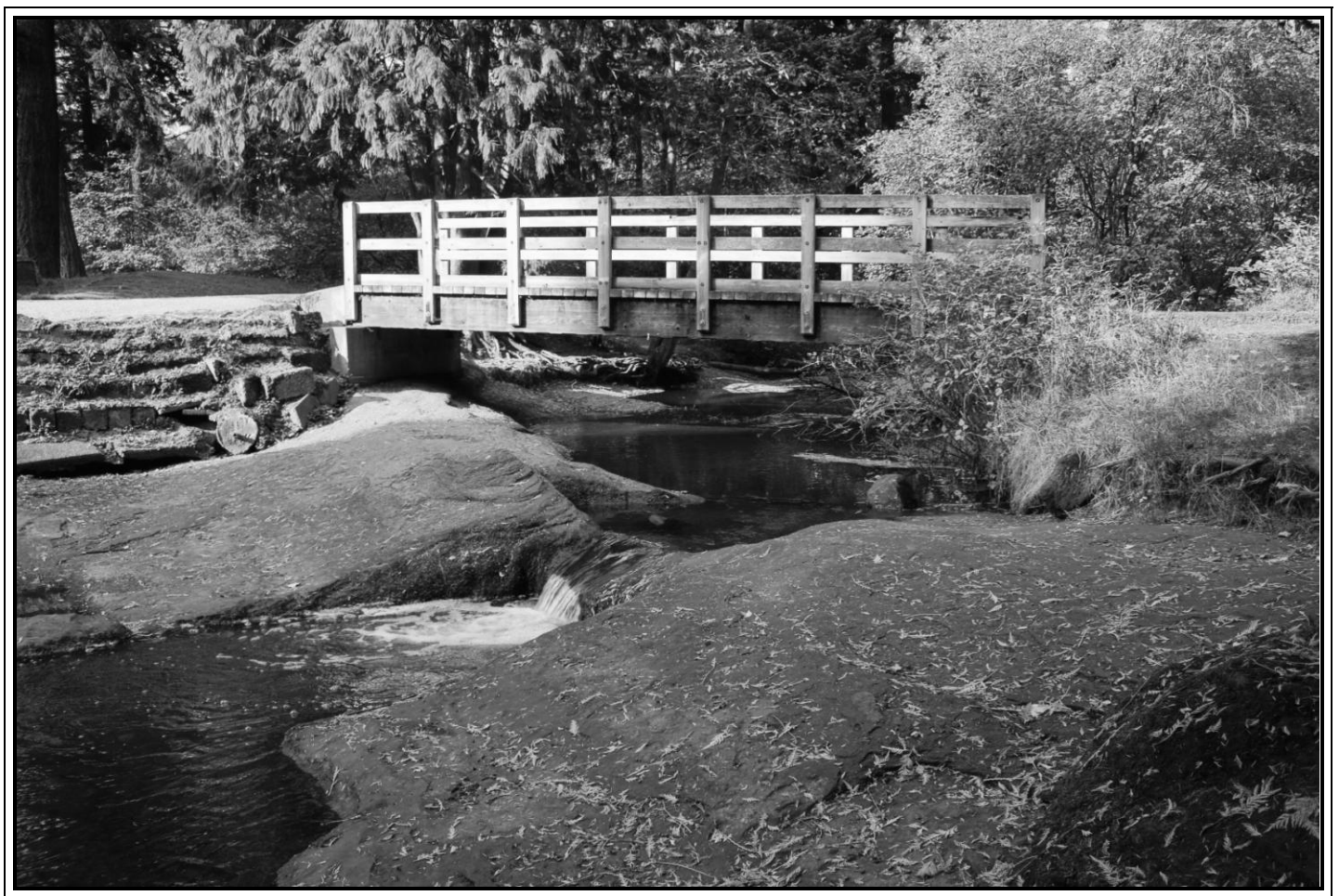


# **2009 Preliminary Budget**

## *City of Bellingham, Washington*

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Cover photo of bridge over Squalicum Creek in Cornwall Park  
courtesy of [cdtphotoart.com](http://cdtphotoart.com)

## **CITY OF BELLINGHAM MISSION STATEMENT**

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.

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**CITY OF BELLINGHAM, WASHINGTON**

**2009 PRELIMINARY BUDGET**

## **TABLE OF CONTENTS**

<b>Table of Contents .....</b>	<b>2-3</b>
<b>Mayor's Budget Message.....</b>	<b>5-14</b>
<b>Directory of Elected Officials and Administration .....</b>	<b>15-18</b>
<b>Council Goals – 2009.....</b>	<b>19-20</b>
<b>Budget Development Policies .....</b>	<b>21-26</b>
<b>City-wide Budget Summary Reports.....</b>	<b>27-94</b>
Budget Summary Overview Reports (description) .....	27
Summary of Estimated Revenues, Expenditures and Reserves (by type) .....	28-29
Summary of Estimated Revenues, Expenditures and Reserves (by dept.) .....	30-31
Changes in Reserve Balances .....	32-35
Budget Summary Detail Reports (description) .....	36
Revenues, Sources, Expenditures and Uses – All Funds Report .....	37-66
Revenue Summary Graphs and Definitions.....	68-69
Revenue Summary by Fund Department and Type .....	70-79
Expenditure Summary Graphs and Definitions .....	80-81
Expenditure Summary by Fund, Department and Type .....	82-91
Expenditures by SubObject – All Funds Report .....	92-93
<b>Departmental Budgets .....</b>	<b>95-150</b>
<b>Public Safety</b>	
Fire Department.....	95-97
Police Department .....	98-100
Judicial and Support Services Department.....	101-102
<b>Culture and Recreation</b>	
Parks and Recreation Department.....	103-106
Library Department.....	107-109
Museum Department .....	110-112
<b>Planning and Development</b>	
Planning and Community Development.....	113-115
Hearing Examiner Department .....	116
<b>General Government</b>	
Human Resources Department .....	117-119
Finance Department .....	120-122
Information and Technology Services Department .....	123-125
Legal Department .....	126-127
Executive Department .....	128-131
Legislative Department .....	132-133

<b><i>Non-Departmental</i></b>	
Non-Departmental .....	134
Public Facilities District .....	135-137
Public Development Authority .....	138-139
<b><i>Public Works</i></b>	
Public Works Department .....	140-150
<b>Preliminary Capital Expenditure Listing .....</b>	<b>151-194</b>
Description and definitions .....	151
Summary .....	152-153
<b><i>Capital</i></b>	
Public Works Department .....	154-173
Library Department .....	172-173
Parks and Recreation Department .....	176-183
Fire Department .....	184-185
Planning and Community Development Department .....	184-185
Information Technology Services Department .....	186-187
Police Department .....	188-189
Non-Departmental .....	188-189
Capital Grand Total .....	188-189
<b><i>Asset Maintenance</i></b>	
Public Works Department .....	190-191
Parks and Recreation Department .....	192-193
Fire Department .....	192-193
Asset Maintenance Grand Total .....	192-193
<b>Personnel .....</b>	<b>195-220</b>
<b><i>Budgeted Positions</i></b>	
Fire Department .....	195
Police Department .....	196-197
Judicial and Support Services Department .....	198
Parks and Recreation Department .....	199-200
Library Department .....	201
Museum Department .....	202
Planning and Community Development Department .....	203-204
Hearing Examiner Department .....	204
Human Resources Department .....	205
Finance Department .....	206
Information and Technology Services Department .....	207
Legal Department .....	208
Executive Department .....	209
Legislative Department .....	210
Public Facilities District .....	210
Public Development Authority .....	210
Public Works Department .....	211-217
10 - Year History of Budgeted Positions .....	218-219

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**MAYOR'S OFFICE**  
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TO: Bellingham City Council and the Bellingham Community

FROM: Mayor Dan Pike

DATE: October 23, 2008

RE: Presenting the Preliminary 2009 Budget

The Preliminary 2009 Budget I am presenting to you serves as a financial guide and work plan for the coming year with a clear focus on achieving the City's mission of:

*Supporting 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.*

In the execution of our mission, you, the Council, identified nine (9) goals (see Pages 19-20) to guide our work in the year ahead. It is within the context of those 2009 goals, and the current and projected national and local economic conditions, that I formally present for your review our proposed budget. This proposal offers prudent investment in priority initiatives while maintaining essential government services and projected reserves; it also recommends no reductions of existing employees and proposes no property tax rate increase.

It is important to point out that the weeks leading up to this submission have been, to say the least, volatile in terms of U.S. economic indicators. It is not a question of "if" this volatility will have an impact on our resources for 2009 and beyond; it is a matter of how much and for how long. Though we have been conservative in estimating revenues for the coming year, recent days' developments make visibility going forward that much more uncertain. I recently informed our department heads that it is not out of the question that continued rapid declines in economic vitality nationwide might prompt us to recommend additional revisions to this spending plan, even before you have finished your review.

As you know, just as we were putting the final touches on our first draft of the budget, economic indicators lurched further downward. It became evident that we needed to be even more conservative in our projection of future revenues and I thank you for agreeing to postpone the submission of this document in order to enable further revisions affecting the bottom line. To ensure full transparency during these times of rapid change, it is important

to get on the record that this might not be our last recommended change as the weeks ahead unfold.

Caveats aside, this spending plan could not have come together if it were not for the excellent team work of all City departments that stepped up to meet the economic challenges while guiding their teams' innovations to meet our obligations. Any uncertainty about this budget's projections is a result of national economic upheaval and despite the good work of our team.

To achieve the presented objectives and core city operations, we have carefully developed a balanced budget that totals \$214 million, with a General Fund total of \$72 million. We will again successfully blend our local citizens' and businesses' taxpayer support with resources provided by other levels of government to fund a wide range of services and meet mandated outcomes defined by federal and state governments.

Though our primary General Fund revenue streams have softened considerably as 2008 progressed, Bellingham is fortunate to be ahead of many parts of our state and nation in terms of economic activity. At the same time, as our national economic challenges ricochet around the world, other currencies, such as the Canadian dollar, have suffered, too. There is concern that a weaker Canadian dollar will erode going forward some of the economic buffer we in Whatcom County have benefited from during much of this past year.

In light of recent national news about questionable management of assets by some, I remain grateful to former city councils and administrations who approached financial policy and management with a long-term view, even though we now know that some of that view was overly optimistic. The City's financial condition, though facing serious challenges, will be manageable in the near term. It is unclear, however, when the state and national economies will pick up steam, and as such we have looked beyond this budget and are maintaining a careful eye on possible scenarios that could face us in subsequent years. In particular, we will need to work together to address some longer-term fiscal stability and structural issues, a conversation that has already begun internally.

We have endeavored within the 2009 Budget to retain the quality service that the citizens of Bellingham expect and deserve. This is being done with the recognition that the costs of delivering these services are rising at a rate that is not sustainable given the current long-term forecasts for revenues. Certainly the recessionary economy has magnified this point. In recognition of this dilemma, I am initiating an internal taskforce that will focus their efforts on developing a management plan that will recommend options on how to solve this difficult financial problem in the years beyond 2009. It is hoped that this taskforce in conjunction with the efforts of our budget staff and your counsel will identify what actions we should take as we form the criteria for building what is certain to be a difficult 2010 budget.

### Approach to 2009 Preliminary Budget

In light of a softening economic climate, city departments were asked to contain all 2009 spending to as close to 2008 levels as possible. This meant absorbing 2009 bargaining unit, salary step and cost-of-living increases, market-driven benefit cost escalation and a generally high period of inflation on supplies and materials. This was a tall budgeting task. I'm pleased to report that most departments achieved that goal and others strived to get as

close as possible to a no-increase budget. We are fortunate to have such an experienced team-oriented set of departmental leaders.

A priority was also to safeguard the extensive investment we have made in our human capital, and on balance, we have succeeded on that front. I am proposing no lay-offs of existing personnel. To offset strategic initiative positions being added for '09, however, and balance the budget, 13 FTE vacancies have been eliminated. For others, we are limiting start dates to later in the '09, if in fact they prove to be at all feasible amidst changing conditions. The net loss of FTEs through vacancy eliminations brings the total proposed City workforce to 910.5, inclusive of 62.6 FTEs in temporary labor. This compares to 916.3 FTEs budgeted in 2008. For any remaining vacancies that are budgeted partially or fully in the coming year, I expect to continue our "soft" hiring freeze to closely manage our resources.

In general, departments were advised that budget submissions would be reviewed in light of four general priorities or criteria:

- Protecting the public's safety
- Maintaining and safeguarding our capital assets
- Leveraging third party, e.g. other governmental or private grant, resources; and
- Executing City Council goals and objectives

We have also reflected the "hot off the presses" feedback from randomly selected Bellingham residents who participated in our bi-annual scientific telephone survey. Their goals of increased public safety, maintenance of quality of life standards while containing costs and bolstering increased economic development are reflected in this document.

Though a slight majority (55%) of survey respondents reported they would be willing to pay higher taxes to preserve core city services, it is important to note that this data was mostly collected before the recent national financial chaos. An expressed willingness to pay more is certainly a credit to the excellent service that our dedicated staff team provides citizens. Nonetheless, a review of the narrative comments submitted by the respondents, my conversations in the community, decade-high inflation and the treacherous economic forecasts compel me to not seek a deeper reach into residents' and businesses' pocketbooks with this spending plan.

In our budget preparation conversations, some of you have contended that the per-household increase in property tax resulting from our taking of the statutorily allowed 1% is modest in raw dollars. That is accurate. I also believe that it might oversimplify the matter, however.

The Consumer Price Index (CPI) is currently running between an inflation rate of five and six percent. As has been well publicized, energy costs have ripped a significant hole in residents' personal budgets and those of most local businesses. Many are facing sharp increases in their flexible rate mortgages and insurance costs, and simultaneously seeing their savings and retirement fund values plummet. In short, many people are already falling behind financially; their revenues are not keeping pace with their expenses. Adding even "modest" dollars to the plight of personal households or small businesses widens that gap.

As the recent Countywide Housing Affordability Task Force reported rather forcefully, we have too many households in our area that are paying an excessive percentage of their income for housing costs. More than ten thousand households countywide pay more than 50% of income for their housing. Property taxes affect owners and renters. To be realistic, it is unlikely that a landlord would pass along only the “modest” equivalent of a 1% property tax increase pro-rated to each rental unit. Increasing fuel and utility costs would likely compound and this could mean a steep bump for already overburdened renters, especially since the market might bear higher rents now when there is tighter supply and more demand due to tighter credit for home purchases. I believe we need to be mindful of low and moderate-income residents in particular; too many are already living on the edge.

With you, I share the concern about a need for increased affordable housing and homelessness prevention. I remain concerned that the real and psychological impacts of increasing property taxes could contribute counterproductively against our housing affordability and homeless reduction goals.

Finally, for all taxpayers, I contend we should show we understand their tightening financial situation, where wages and salaries are falling behind inflation, and instead communicate that we will control what we can control to live within our means as a government, too.

In summary, the preparation of this budget reflects a disciplined operating philosophy, infrastructure maintenance, services delivery, consideration for the City's long-range goals and a desire to strengthen the resiliency of our financial position, including maintaining reserve dollars on hand, while limiting the impact on taxpayers during a difficult economic time.

### New Cross-Departmental Functional Budgets on Key Issues

Though not included in this bound version of the Preliminary Budget, in response to Council requests, we will be piloting during the '09 budget process the presentation of two cross-departmental functional budgets. As rightfully pointed out, large community-wide endeavors often involve multiple city departments. The traditional means for presenting our budget according to fund accounting standards and within departmental “silos” means that the totality of interdepartmental collaboration and the allocated City resources focused on those large-scale endeavors is hard to decipher. Within the coming weeks, two separate functional budget documents capturing our collective efforts on the Lake Whatcom watershed and the waterfront redevelopment will be presented to you. At the end of this year's process, we can then debrief how well this pilot approach has met your needs as policy makers and adjust accordingly.

### Highlights of the 2009 Budget

Even within a constrained financial picture, my budget proposal to you keeps us on course protecting Bellingham's quality of life and moving forward on previously launched high priority initiatives. It also presents a few new items that will help us better respond to neighborhood threats and disturbances, the needs of local businesses and those of entrepreneurs who wish to join or grow our local economy, including those producing “green jobs.”

I further draw your attention to:

- The addition of a **Police Department “Neighborhood Anti-Crime Team,”** which will be a proactive problem-solving unit assigned to the patrol division. The team will be project-oriented and focus on issues/concerns in the 24 neighborhoods and districts of Bellingham. The team will partner with community members to reduce/eliminate crime and nuisances, as well as the fear of crime. Traditional and nontraditional enforcement methods will be used in the scope of their work. Through reallocated departmental funds and only \$200,000 in new General Fund resources, the Team will be comprised of three (3) new sworn officers and a supervising sergeant. Flexibly scheduled to respond to identified issues during their time of occurrence, be it day, swing or night shift, the team will provide focused rapid response that does not require pulling personnel off patrol, other investigations or duties. If approved by Council, the Team will be an essential part of timely response to chronically problematic residential behavior, a rash of vehicle prowls in a given neighborhood or other emerging issues that are neighborhood-based. By freeing up other sworn personnel, the Team also helps us address the fact that Bellingham Police Department staffing levels have been at 1997 ratios for some time, despite our growing population and geography.
- Allocated resources to **operationalize the Bellingham Public Development Authority (PDA) with 1.7 FTEs** and support costs. The PDA will be the City's real estate development arm for parcels and properties throughout Bellingham, including parts of the waterfront district. I consider it a key part of our efforts to help us grow out of this economic slump. I will also ask the PDA board to guide its staff to be key customer service personnel for the business community. Entrepreneurs and businesses that are interested in our area or who are already here but face challenges affecting their prosperity often contact the City first to request assistance. In addition to monitoring trends and providing responsive service to these enterprises, the PDA will help broker the customers to local resources, such as those with whom the City subcontracts, e.g. Economic Development Council, Sustainable Connections, Small Business Development Center, etc., and also to its own resources. The overriding goal here is to create a welcoming, accessible “front door” to business enterprises.
- A set-aside of at least **\$150,000 for as yet an undesignated Lake Whatcom watershed initiative** as we attempt to positively affect TMDL figures through various means. These resources are in addition to all the City's other efforts on behalf of the watershed, which will be presented to Council in a unified functional budget outside of this document.
- Continuing our work with the public, the Port of Bellingham, local educational institutions and the private sector to carry forward the waterfront redevelopment master plan that emerges from fall 2008 public input sessions and subsequent legislative and regulatory action. **A total of \$764,000 is segregated within the Executive budget for waterfront planning and execution, including 1.5 FTEs,** which reflects a 1.0 FTE decrease from 2008. It is my belief that early action items on the waterfront will be critical to aiding local economic recovery. Furthermore, the

longer-term success of the waterfront area will shape our revenue streams for years to come.

- Co-founding with higher education, local non-profits and visionary corporate leaders a **public-private Sustainability Strategies Council** that will examine how our area can within five years become an established magnet for green businesses that provide business-to-business and consumer-focused ecologically sound products and services, including those that constitute “waste-to-profit” product lines.
- Continues “**Map Your Neighborhood**” efforts for emergency preparedness among our citizens and further develops emergency response and recovery planning with other levels of government, neighborhoods, business and non-profits.
- Sets the stage for opening the **new Whatcom Art & Children's Museum** by fall, 2009.
- Maintains our focus on meeting GMA population density goals through **urban villages and the Infill Toolkit**, while also advancing affordable housing programs and projects.

### Bellingham's Financial Resiliency

In a year of downward financial trends, increasing inflation and growing unemployment, it is important for us to take stock of what our government's management practices, established reserves and other resources look like to assure resiliency above and beyond the activities of the 2009 spending plan.

From a management best practice perspective we continue to:

- Use a methodology to forecast key tax revenues that combines historical and month-to-month trend analysis, including outside perspective from financial experts and local business leaders.
- Monitor the effect of local market-driven private sector consolidations and mergers as they relate to future revenues. An example of this from the current year was the identification of the impact of two local health care sector mergers/acquisitions, which eliminated previously taxable transactions between the parties. The net tax loss of these two consolidations amounted to hundreds of thousands of dollars on an annualized basis and their impacts were factored into our conservative request for 2008 departmental budget reductions and tight 2009 budget proposals.
- Monitor the apportionment of Business and Occupation Taxes that went into effect in 2008. This allows businesses that deliver goods and services to the counties or cities outside of Bellingham to deduct the gross amount of those goods/services from their B&O tax base used to calculate what is owed the City. The full, specific impact of this policy change above and beyond initial estimates by the Washington Department of Revenue are still being documented and will not be fully known until annual B&O filers submit their fiscal year 2008 paperwork.
- Seek funding solutions – internal and legislative - for our obligations for the Public Employees Retirement System (PERS) and Washington Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System. The City is required under RCW

41.18 and 41.20 to pay the pension and medical costs of LEOFF-1 current and former fire and police employees who meet certain hire or retire date requirements. The actuarial study indicated a projected present-day value of this liability at over \$47 million. As of October 1, 2008, the City has more than \$13 million available in fund balances to cover this liability. In 2009, we will contribute just over another \$1 million to the balance. The current funding plan will enable the City to actuarially fund its LEOFF-1 Pension and Long Term Care obligations by 2017, ahead of the required deadline. The City intends to continue to pay the medical obligations as we incur these costs.

- Successfully obtain State and Federal funds for capital projects through leadership of our delegation members, who are well-positioned within the respective levels of government.
- Use best practices to reduce basic operations costs of city functions, such as the reduction in utility consumption, increased use of hybrid vehicles and other sustainability features.

#### A Look at Reserves

City of Bellingham financial reserves include those that are legally required (e.g. bond debt service reserves), those that are incumbent upon us as trustee for various collaborative funds (e.g. Medic One and Public Safety Dispatch or WhatComm) and those established by internal policy. These reserves can be both designated and undesignated in terms of specific purpose and use caveats.

At the time of this budget submission, the City has more than \$71 million dollars in reserve accounts of all types. Among the largest of these is the General Fund Reserve, which the 2009 proposed budget projects the December 31, 2009 Estimated Ending Balance to be \$7.7 million. Given the fluidity of the economy, we must closely monitor this fund projection as we near the end of '08 expenditures, finalize the '09 budget and execute its plan in the year ahead.

Due to our costs of doing business and endangered revenue streams, avoidance of serious erosion of reserves in subsequent budget years, however, will depend on our success in finding longer-term structural answers to rising costs as referenced earlier in this document.

#### Impact of Pending Annexations

We await official Council action on ten (10) applications for annexation currently on file with the City. This budget proposal assumes that, if approved, any annexation's direct effects on levels of services (LOS) would not occur until 2010 at the earliest; therefore, no specific resources related to LOS have been budgeted for 2009. This is not to say that City departments, particularly the Planning and Community Development Department's staff, won't be putting in considerable time on the annexations' processes in the coming year, but other departments are not allocating dollars specific to service delivery. Annexations will be an important driver of budget considerations in 2010 and beyond, however, and the Longer-Term Fiscal Structure Task Force will examine them closely.

#### 2009 Proposed Budget Staffing Changes' Impact on Comparable Ratios

## ***Mayor's Budget Message***

After a reduction in force in 2004-2005, subsequent city budgets increased the payroll back to 2003 levels in terms of total employee full time equivalents (FTE), even though the distribution of the FTEs as of 2008 was different than the baseline year referenced. The 2008 budget alone proposed adding 22.7 FTEs (8.8 FTEs within the General Fund), though four of those for a joint Lake Whatcom Management structure were not executed. A total of 6.2 positions were also created by Council ordinance during 2008 after the budget was adopted.

As previously described, the budget before you proposes creating 4.0 new FTEs in the Police Department and 1.7 FTEs to begin PDA operations, two key public safety and economic development initiatives for the year ahead.

Offsetting these requested 5.7 FTE positions are the elimination of 13 current or projected FTE vacancies below:

- 1.0 FTE administrative assistant in Planning & Community Development
- 1.0 FTE Planner I in Planning & Community Development
- 1.0 FTE Community Development Specialist II, in PCD
- 1.0 FTE Waterfront Redevelopment Manager
- 1.0 FTE Firefighter (projected vacancy)
- 1.0 FTE Firefighter (projected vacancy)
- 1.0 FTE ITSD Network Analyst
- 3.0 Lake Whatcom Management Staff
- 1.0 Finance Systems Manager
- 1.0 ITSD Department Manager
- .5 FTE Museum Office Assistant I
- .5 FTE Judicial & Support Services Office Assistant II

In addition, there were a number of other changes during 2008 that impact the number of FTEs. These include:

- 6.2 FTEs added by ordinance
- -2.7 FTEs limited-term positions and re-organizations
- -2.0 FTEs temporary labor

The resulting change in FTEs is calculated as follows:

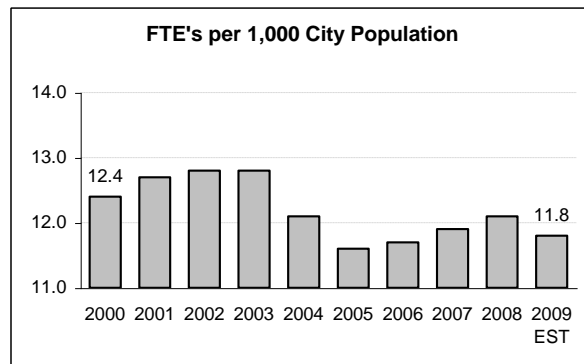
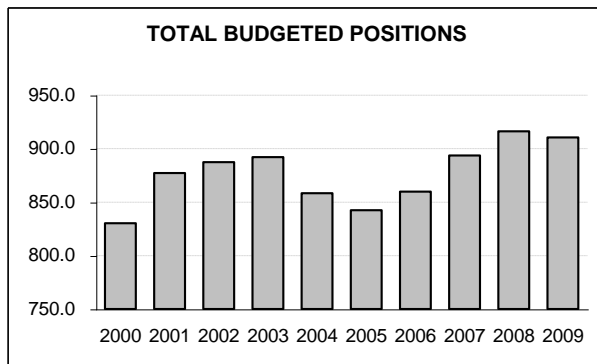
Number FTE	
916.30	2008 budgeted positions
6.20	positions added by ordinance during 2008
5.70	new positions in 2009 budget
(13.00)	elimination of vacant positions
(2.70)	limited term and re-organizations
(2.00)	temporary labor
<u>910.50</u>	
(5.80)	net reduction in FTE from 2008 budget

If approved, these reductions take the proposed **net** 2009 city workforce down 5.8 FTEs to 910.5 when compared to the 2008 adopted budget of 916.3 FTEs. The table below compares the requested number of FTEs for 2009 to prior years' adopted budget levels.

With these net changes, the City will maintain a ratio of staff to population (11.8) that is below that of most years in the past decade, with the exception of the years ('04-'05) when a more significant reduction in force was implemented. At the same time, we will continue to operate at a level of staffing stretched but sufficient for our service needs.

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

Employee Group	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	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	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Employee Grp	69.1	75.9	75.6	78.6	77.4	77.1	79.9	83.9	90.8	87.3
Supervisors and Professionals	81.0	90.9	94.3	100.6	101.7	104.9	103.4	108.6	107.8	106.0
Professional Librarians	9.1	9.3	9.3	8.3	8.0	8.0	8.0	8.0	8.0	8.0
Emergency Med Svcs Dispatch	0.0	10.0	11.0	11.0	11.0	12.0	12.0	12.0	13.0	13.0
Fire Supervisors	8.0	8.0	8.0	8.0	7.3	7.0	8.0	8.0	8.0	8.0
Firefighters	117.0	120.8	128.7	129.7	129.3	122.5	126.0	132.0	135.0	133.0
Police	97.0	97.0	98.0	98.0	95.4	95.1	100.0	102.0	102.0	106.0
WHAT COMM Dispatch	0.0	0.0	0.0	23.0	23.0	23.0	23.0	26.0	26.0	26.0
Non-Uniformed	381.2	387.3	379.1	355.7	334.4	323.5	327.3	336.5	352.1	351.6
<b>TOTAL REGULAR</b>	<b>771.4</b>	<b>808.2</b>	<b>814.0</b>	<b>822.9</b>	<b>797.5</b>	<b>783.1</b>	<b>797.6</b>	<b>827.0</b>	<b>851.7</b>	<b>847.9</b>
Temporary Labor	58.8	69.0	73.4	69.1	60.9	59.2	62.2	66.6	64.6	62.6
<b>TOTAL PAID WORKFORCE</b>	<b>830.2</b>	<b>877.2</b>	<b>887.4</b>	<b>892.0</b>	<b>858.4</b>	<b>842.3</b>	<b>859.8</b>	<b>893.6</b>	<b>916.3</b>	<b>910.5</b>



## ***Mayor's Budget Message***

Beyond any new personnel and initiatives described above, our citizens expect that the City will continue its proud tradition of providing quality basic services to the community. This budget will maintain momentum on managing growth, redeveloping the waterfront, moving Lake Whatcom back toward health, bringing jobs and economic development to our community, strengthening and expanding cherished cultural facilities, deepening our engagement of neighborhoods and building or maintaining key capital infrastructure. The respective departmental budgets and the Department Heads' presentations you will receive in November on those budgets will elaborate to assist you with your fiduciary review and approval responsibilities.

### Summary

A City's budget is its most important policy action. It represents an annualized purchasing of incremental progress toward the vision we share for our community and protection of the quality of life for which Bellingham is proud to be known.

We have followed City Council goals and objectives, input from our citizen advisory boards and commissions, public requests and suggestions, and our best professional judgment to formulate this proposed budget.

I am honored to work alongside our skilled City employees and volunteers to actualize our vision and I thank them for their hard work and dedication in delivering community services and attaining the City Council Goals. I also extend my gratitude to you, our city's policy makers, for the much more than "part-time" job you do on behalf of your constituents and the community as a whole. We might not always agree on all the details of proposed actions, but a culture of healthy dissent is the hallmark of our democratic principles and an indication of how much we all care about Bellingham and the surrounding area.

I would like to specifically acknowledge Finance Director John Carter, Budget Manager Brian Henshaw and the entire Finance team for the many long hours required to produce a spending plan of this complexity and scope. The budget staff, in cooperation with staff in departments throughout the City who contribute to the budget document, has earned the "Distinguished Budget" award from the Government Financial Officers Association for five (5) consecutive years. We are indeed fortunate to have these fine professionals working on our behalf.

As I reflect on the impending close of my first year in office, I remain immensely grateful to the citizenry for this opportunity to serve. Despite our current fiscal challenges, I look forward with great enthusiasm to working in 2009 with the Council, our staff and our committed citizens to ensure Bellingham's vibrant future.

Sincerely,

A handwritten signature in dark ink, appearing to read "Dan Pike", with a stylized flourish at the end.

Dan Pike, Mayor

## **ELECTED OFFICIALS**

### **MAYOR**

Dan Pike, Mayor  
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Jack Weiss ..... 1<sup>st</sup> Ward

Gene Knutson ..... 2<sup>nd</sup> Ward

Barry Buchanan ..... 3<sup>rd</sup> Ward

Stan Snapp ..... 4<sup>th</sup> Ward  
Mayor Pro-Tempore

Terry Bornemann ..... 5<sup>th</sup> Ward  
Council President Pro-Tempore

Barbara Ryan ..... 6<sup>th</sup> Ward  
Council President

Louise Bjornson ..... At-Large

### **MUNICIPAL COURT JUDGE**

Debra Lev  
Bellingham Municipal Court ..... (360) 778-8150  
email ..... [dlev@cob.org](mailto:dlev@cob.org)

The Finance Director changed from an elected to an appointed position beginning in 2008  
by a City Charter Amendment passed during the 2006 election.

Visit us on the City's website at [www.cob.org](http://www.cob.org)

## **DEPARTMENT HEADS**

<b>Fire Chief</b> .....	(360) 778-8400
Bill Boyd .....	<a href="mailto:bboyd@cob.org">bboyd@cob.org</a>
<b>Police Chief</b> .....	(360) 778-8600
Todd Ramsay .....	<a href="mailto:tramsay@cob.org">tramsay@cob.org</a>
<b>Judicial and Support Services Director</b> .....	(360) 778-8150
Linda Storck .....	<a href="mailto:lstorck@cob.org">lstorck@cob.org</a>
<b>Parks and Recreation Director</b> .....	(360) 778-7000
Paul Leuthold.....	<a href="mailto:pleuthold@cob.org">pleuthold@cob.org</a>
<b>Library Director</b> .....	(360) 778-7220
Pamela Kiesner .....	<a href="mailto:pkiesner@cob.org">pkiesner@cob.org</a>
<b>Museum Director</b> .....	(360) 778-8930
Patricia Leach.....	<a href="mailto:pleach@cob.org">pleach@cob.org</a>
<b>Planning and Community Development Director</b> .....	(360) 778-8300
Tim Stewart .....	<a href="mailto:tstewart@cob.org">tstewart@cob.org</a>
<b>Hearing Examiner</b> .....	(360) 778-8399
Dawn Sturwold .....	<a href="mailto:dsturwold@cob.org">dsturwold@cob.org</a>
<b>Human Resources Director</b> .....	(360) 778-8220
Michelle Barrett.....	<a href="mailto:mbarrett@cob.org">mbarrett@cob.org</a>
<b>Finance Director</b> .....	(360) 778-8800
John Carter.....	<a href="mailto:jcarter@cob.org">jcarter@cob.org</a>
<b>Information Technology Services Department Director</b> .....	(360) 778-8050
Marty Mulholland .....	<a href="mailto:mmulholland@cob.org">mmulholland@cob.org</a>
<b>City Attorney</b> .....	(360) 778-8270
Joan Hoisington .....	<a href="mailto:jhoisington@cob.org">jhoisington@cob.org</a>
<b>Public Works Director</b> .....	(360) 778-7900
Dick McKinley.....	<a href="mailto:rmckinley@cob.org">rmckinley@cob.org</a>

Visit us on the City's website at [www.cob.org](http://www.cob.org)

## **EXECUTIVE STAFF**

**Chief Administrative Officer** ..... (360) 778-8100  
David Webster ..... [dwebster@cob.org](mailto:dwebster@cob.org)

**Communications Manager** ..... (360) 778-8100  
Janice Keller ..... [jkeller@cob.org](mailto:jkeller@cob.org)

**Neighborhood Services Coordinator** ..... (360) 778-8100  
Linda Stewart..... [lstewart@cob.org](mailto:lstewart@cob.org)

**Policy Analyst and Special Projects** ..... (360) 778-8103  
Sati Mookherjee..... [smookherjee@cob.org](mailto:smookherjee@cob.org)

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## **CITY COUNCIL LONG-TERM GOALS**

Council long-term goals are reviewed each year during the City Council's planning retreat. These goals are periodically amended to reflect changing priorities.

### **BELLINGHAM CITY COUNCIL GOALS FOR 2009**

#### **PREAMBLE:**

The underlying premise that guides all City Council policy making is to protect and enhance the quality of life and livability throughout Bellingham.

The goals described and enumerated below, as adopted by the City Council, support the overall direction of the Comprehensive Plan and will provide additional focus to municipal operations for the 2009 budget year. The goals will also help us benchmark progress on key elements of our shared vision for the City and assure that limited resources are used efficiently and effectively.

The corresponding objectives and strategies linked to each goal represent only a partial illustrative list of the focused work City departments will undertake during the year to move us closer to our shared goals. Any numbering of the objectives or strategies is for organizational purposes only and is not intended to indicate prioritization.

#### **Ongoing Commitment to Core City Services**

In addition to the enumerated goals, the City of Bellingham in 2009 will remain committed to maintaining or improving the current levels of core municipal services upon which our citizens rely. We will continue to develop and implement plans that preserve and shape Bellingham as a city of neighborhoods that work together and function interdependently as a vibrant, livable community with a distinct sense of place.

Furthermore, we will remain dedicated to being a supportive environment for commerce, inclusive of our efforts to develop a vibrant downtown that includes a mix of residential, commercial, educational, retail and cultural uses and amenities, and that links seamlessly to our developing water front and surrounding neighborhoods.

With these ongoing commitments to core services, we also establish these goals for 2009 and will assure that the City's financial and human resources are allocated to achieve them:

## ***Council Goals***

### **Goal One**

Return the quality of the Lake Whatcom reservoir to 1992 TMDL levels by 2018.

### **Goal Two**

Continue to alter local transportation habits by further reducing automobile trips (from 87% to 75%) by 2022, by improving transit, bicycle, and pedestrian choices.

### **Goal Three**

Implement a vibrant waterfront strategy that reflects the Waterfront Futures Plan and complements the downtown and Old Town.

### **Goal Four**

Support programs and provide facilities that serve low-income families and individuals, including an increase in the availability of affordable housing throughout the city.

### **Goal Five**

Implement the Comprehensive Plan's strategies on urban villages and infill.

### **Goal Six**

Establish and communicate clear annual budget priorities utilizing community input strategies and examine how these priorities can be linked to expenditures of discretionary funds.

### **Goal Seven**

Enhance public safety.

### **Goal Eight**

Maintain and improve an efficient municipal infrastructure.

### **Goal Nine**

Protect and enhance the City's cultural, educational, recreational, and environmental assets.

**Departmental Objectives listed in their budget summary sections refer by number to council goals that apply to the objective. The applicable goal number will be shown at the end of the objective in the following format: (CG #)**

## **BUDGET DEVELOPMENT POLICIES**

Budget and Financial Policies were reviewed and re-written during 2006 and 2007. The new policies are presented here:

### **City Philosophy and 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 emphasis on programs for public safety and maintaining previous investments in capital facilities will increase. During periods of increasing revenues the City will generally work to improve the balance among different program areas.

This philosophy is illustrated in these five guiding principles:

1. Policy and administrative decisions should reflect long-term community goals.
2. All City decisions should reflect both immediate and long-term costs.
3. Encourage citizen stewardship through involvement in civic affairs.
4. Promote and support intergovernmental and public/private partnerships.
5. Planning a healthy environment for children fosters a healthy environment for us all; therefore, all City policies and decisions will consider the well-being and safety of children.

The following sections lay out policies that follow this philosophy. In addition to the policies, the City of Bellingham's budget process is governed and its policies superseded by the Revised Code of Washington (RCW) 35A.33.

### **General Budget Policies**

1. Strategic Plan – The City Council will issue its Goals & Objectives at the start of each budget cycle. These Goals & Objectives will be used as the framework to help guide spending prioritization within the City.
2. Budget Preparation – Department Heads have primary responsibility for formulating budget proposals consistent with the City Council, Mayor, and Chief Administrative Officer priority direction, and for implementing them once they are approved.

The Budget Office is responsible for coordinating the overall preparation and administration of the City's budget and Capital Investment Program Plan. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.

The Budget Office assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.

## ***Budget Development Policies***

3. Examination of Existing Base Budget – During the annual budget development process, departments will thoroughly examine their existing base budget to remove one-time appropriations and to reduce or eliminate any services that are no longer priorities or do not create value that at least offsets the cost of providing the service.
4. Performance Budgeting – Performance measures will be utilized and reported in department budgets. The City will prepare trends, comparisons to other cities, and other financial management tools to monitor and improve service delivery in City programs.
5. Services to Keep Pace With Community Needs – The City will strive to ensure that City service priorities keep pace with the dynamic needs of the community by incorporating a service needs review as part of the budget process.
6. Balanced Budget – In compliance with RCW 35.33.075, the City adopts a statutorily balanced budget, which requires total estimated resources (beginning reserves plus revenues) equal the total appropriation (expenditures plus ending reserves). Semiannually the Budget Manager will prepare a six-year forecast of revenues, expenditures and reserves so the City can ensure that expenditures are limited to an amount that can be sustained within projected revenues while maintaining prudent reserves.
7. Distinguished Budget Presentation – The City will prepare its budget in accordance with the Government Finance Officers Association's (GFOA) recommendation. It will also seek to obtain the GFOA Distinguished Budget Presentation Award for its annual budget.

## **Revenue Policies**

The City must be sensitive to the balance between the need for services and the City's ability to raise fees, charges, and taxes to support those services.

1. Mix of Revenues – The City should strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability. The City's overall revenue structure should be designed to recapture for the City some of the financial benefits resulting from City economic and community development investments.
2. Charges for Services – Charges for services that benefit specific users should recover full costs, including all direct costs, capital costs and overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services. A subsidy of a portion of the costs for such services may be considered when Council determines such subsidy is in the public interest.
3. One-time Revenues – The City will not use resources received, that are considered to be of a one-time nature, to fund on-going operational costs.

4. Grant Agreements – Prior to application and again prior to acceptance, grant agreements will be reviewed by the appropriate City staff to ensure matching requirements are reasonable and attainable, and ensure compliance with regulatory requirements is possible.

### **Operating Expenditure Policies**

1. Adding New Staff – The City allocates staff and resources necessary to safely, effectively, and efficiently meet the needs of our citizens. Any change to staffing and resource levels will be consistent with the overall goals and priorities of the City Council. The Executive, Finance, and Human Resources Departments will consider the following factors to closely manage staffing changes to maintain city priorities:
  - a. The nature and duration of work assignments/projects;
  - b. Amount and sustainability of funding sources;
  - c. Consistency with City Council goals; and,
  - d. Feasibility and cost effectiveness of all service delivery options.
2. Public Stewardship – In all Operating Expenditure areas the City will strive to balance prudent decision making with fair market considerations in order to receive optimal value for the funds being expended.
3. Compensation – The City strives for a compensation practice that will attract and retain competent employees and be in harmony with the community served. In establishing compensation, which includes salary and benefits, the City will normally reflect the compensation practices of employers in the geographic area from which job applicants are recruited.
4. Full Cost Allocation – Department budgets should be prepared in a manner to reflect the full cost of providing services. The only exception would be for General Fund department costs that would be attributable to other General Fund department services.

### **Financial Planning & Forecasting Policies**

The City maintains a six-year Financial Forecast of resources and expenditures for the six years beyond the current budget period. This Forecast is updated quarterly to provide the City's decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions. The City will regularly test both its planning and forecasting methodology and use of planning and forecasting tools in order to provide information that is timely and accurate.

### **Budget Adjustments & Amendments**

The current period's Operating Budget may be adjusted during the year using one of two methods.

The first method is an Adjustment. This involves a reallocation of existing appropriations and does not change the Fund's, or for the General Fund the Department's, budget "bottom line." No City Council action is needed as State law allows budget adjustments to be done administratively with approval from the Mayor and/or CAO.

## ***Budget Development Policies***

The second method is an Amendment. This involves an addition to or reduction of existing appropriations which results in a change to the Fund's, or for the General Fund the Department's, budget "bottom line." This type of change requires an ordinance that amends the original budget and states the sources of funding for the incremental appropriations.

1. Budget Amendments – The City's preferred method for budget changes is an Adjustment. That is, finding availability within existing budget before requesting incremental funding. Amendments to the City's budget should only be requested for material changes that impact a department and/or fund's existing appropriation. For purposes of this policy, an unanticipated mid-period grant would be considered a material change.
2. Budget Ordinances – The Budget Manager will review all agenda bills submitted to City Council which require a Budget Ordinance. The objective of these reviews is to ensure disclosure of all fiscal issues to the Council and to draft the Budget Ordinance.

### **Reserve Policies**

The City will maintain adequate reserves in order to reduce the potential need to borrow to fund operations or abruptly reduce services during periods of economic downturn or other emergencies. It will also place resources into reserve for long-term capital needs and pension obligations. To accomplish these goals the City has specified specific reserve requirements in several funds. These detailed requirements can be reviewed in the table at the end of the policies.

1. Definition of Reserves – The City defines budgetary reserves as the difference between:
  - a. Those 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.
2. Unrestricted General Fund Reserves – Before using unrestricted General Fund reserves on expanding or funding operations, consideration will be given to investing those funds in specific Capital reserve and Pension reserve funds.

### **Investment & Debt Policies**

1. Asset Preservation – Preservation and safety of assets is a higher priority than return on investments. Therefore, the City will seek a reasonable return on its investments while also preserving the original capital investment. This is typically referred to as the "Prudent Person" policy. The City also has an Investment Policy which Council reviews and adopts annually.
2. Interfund Loans – The City will use interfund loans when possible to provide for cash flow coverage, which must be separately approved by the Council. Longer-term uses will be allowed on a case-by-case basis. The Finance Director will establish rates of return to assure the loaning fund receives a return equal to the pool investment rate. In addition, the department responsible for the loaning fund will be consulted to determine whether funds are available for the term of the loan.

3. Debt Issuance – The City will strive to keep a strong bond rating by monitoring and improving its financial stability. Before debt is issued consideration will be given to: a) whether revenue stream is available to repay the debt, b) alternate methods of financing, and; c) whether it would not be cost effective to delay issuing debt.

### **Capital Investment Policy**

1. Relationship to Long-Range Plans – Capital projects will typically be based on formal long-range plans that have been adopted by the City Council. This ensures that the City's Capital Facilities Plan (CFP), which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the City Council as contained in the Comprehensive Plan, Goals & Objectives, or other long-range supporting documents. Each project will be evaluated based on its relative contribution to these studies. It is also recognized that capital maintenance projects will arise on a regular basis that are not listed in the CFP or other formalized plans.
2. Types of Projects Included in the CFP Plan – A CFP project is generally defined to be any project that:
  - a. Involves design, physical construction, reconstruction, or replacement of a major component of City infrastructure, or acquisition of land or structures; and
  - b. With the exception of projects utilizing REET funds, is estimated to exceed \$50,000. Any project using REET funds, regardless of project amount, will be included on the CFP.
3. Project Tracking – Each Capital Project is required to be tracked with a Job Cost Project Number in Finance's Accounting System. Finance will also provide budget to actual reports on a quarterly basis to ensure proper funding.
4. Budget Upfront – Capital projects will be budgeted at the full estimated cost of completing the project, or unique phase for larger projects, in the year the project is expected to be started. Once adopted, unspent CFP budgets will be reappropriated at the end of each fiscal period until the project is completed or abandoned.
5. Calculation of Operating Impact – The operating and maintenance cost impact of new capital facilities will be calculated and considered prior to the authorization of the project.

### **Accounting, Audit & Financial Reporting Policies**

1. Budget Monitoring – The Finance Department will maintain a system for monitoring the City's budget performance. This system will provide the City Council with quarterly presentations regarding fund level resource collections and department level expenditures. The system will also provide monthly reports to Department Heads. The Department Heads will have primary responsibility for ensuring their Departments and/or Funds stay within their annual adopted budget.

**Reserve Goal Table**

<b>Fund Name</b>	<b>Goal</b>	<b>Rationale</b>
General	12% of Operating Expenditures	Service continuity during slower economic periods (Res. 2005-48)
Street	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Capital Maintenance	\$100,000	Ensure appropriate funding to cover cash flow concerns
1 <sup>st</sup> & 2 <sup>nd</sup> Quarter REET	\$100,000 per Fund	Ensure appropriate funding to cover cash flow concerns
Public Safety Dispatch	15% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Public Facilities District	5% of Operating Expenditures, or \$10,000, whichever is greater	Ensure appropriate funding to cover cash flow concerns
Water	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Wastewater	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Storm Water	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Solid Waste	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Cemetery	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Parking Services	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Medic One	8% of Operating Expenditures	One month's worth of funding to cover cash flow concerns (ILA. 2007-0050)
Development Services	50% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Fleet	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Purchasing	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Facilities	5% of Operating Expenditures	Ensure appropriate funding to cover cash flow concerns
Unemployment	75% of Expected Claims	Ensure appropriate funding to cover cash flow concerns
Health Benefits	3% of Medical Insurance Payments	Ensure appropriate funding to cover cash flow concerns

## **BUDGET SUMMARY REPORTS**

### **Citywide Overview**

The reports in this section contain City-wide summary data. This first group of reports provides a brief overview of the City budget, followed by a set of reports with more detailed information.

#### **Summary of Estimated Revenues, Expenditures and Reserves report**

The reports on the following four pages provide a city-wide summary of the budget. Data is presented for the General Fund and summarized by type of fund for other funds for the budget year. The total of all funds for the budget year is compared to the total for the current year adopted budget.

The first version shows city-wide Beginning Reserve Balance, Revenues by Type, Expenditures by Type, and Estimated Ending Reserve Balance. (Pages 28-29)

The second version shows city-wide Beginning Reserve Balance, Revenues by Department, Expenditures by Department, and city-wide Estimated Ending Reserve Balance. (Pages 30-31)

#### **Changes in Reserve Balances report**

This report shows the changes in reserve balance from the beginning to the end of the year. Explanations are provided for those individual funds that had reserve balance changes of more than 10% and \$250,000. (Pages 32-35)

For budget preparation and monitoring purposes, the City uses reserves rather than fund balances. The reserve concept is used because it better defines for City Council and Administration the resources expected to be available at the beginning of the year for expenditure. The 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:

- those assets that can reasonably be expected to be available for use within the year or shortly thereafter, and
- those liabilities that can reasonably be expected to be extinguished during the year.

**Summary of Estimated Revenues, Expenditures and Reserves**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT FUNDS</b>	<b>CAPITAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>
ESTIMATED BEGINNING RESERVE BALANCE 1/1/2009	\$ 12,689,183	\$ 12,452,457	\$ 341,208	\$ 8,357	\$ 34,153,468
REVENUES					
Taxes	51,550,631	15,592,209	350,000	-	1,280,000
Licenses & Permits	886,008	53,000	-	-	1,718,482
Intergovernmental	1,683,565	14,575,684	590,736	-	3,522,174
Charges For Goods & Services	6,440,580	9,496,373	104,775	-	41,819,394
Fines & Forfeitures	1,213,235	-	-	-	955,433
Interest & Miscellaneous	1,340,632	1,776,916	290,728	-	3,887,773
Non-Revenues	-	-	-	-	-
Other Financing Sources	4,196,290	611,500	1,965,525	-	1,297,590
TOTAL REVENUES	67,310,941	42,105,682	3,301,764	-	54,480,846
TOTAL AVAILABLE RESOURCES	80,000,124	54,558,139	3,642,972	8,357	88,634,314
EXPENDITURES					
Salaries & Benefits	46,545,453	11,776,629	-	-	15,353,082
Supplies	3,146,012	1,182,901	-	-	2,516,916
Services	7,247,491	12,174,834	-	-	9,051,804
Intergovernmental Services	6,216,404	1,657,606	-	-	6,672,515
Capital	2,998,000	13,762,183	-	-	16,732,732
Principal & Interest	303,478	-	3,283,364	-	4,933,875
Interfund Charges	5,855,186	3,901,926	-	-	11,818,879
TOTAL EXPENDITURES	72,312,024	44,456,079	3,283,364	-	67,079,803
ESTIMATED ENDING RESERVE BALANCE 12/31/2009	7,688,100	10,102,060	359,608	8,357	21,554,511
TOTAL EXPEND. & RESERVE BALANCE	\$ 80,000,124	\$ 54,558,139	\$ 3,642,972	\$ 8,357	\$ 88,634,314

# Budget Summary Reports

## 2009 Budget

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2009 BUDGET	TOTAL 2008 BUDGET	Change from 2008 Adopted AMOUNT	PCT
\$ 12,873,235	\$ 8,573,317	\$ 4,288,863	\$ 1,892,696	\$ 87,272,784	\$ 90,374,092	\$ (3,101,308)	-3.4%
-	1,581,050	363,600	1,185,769	71,903,259	73,312,093	(1,408,834)	-1.9%
-	-	-	-	2,657,490	2,956,298	(298,808)	-10.1%
10,000	109,314	-	500,000	20,991,473	23,353,951	(2,362,478)	-10.1%
2,783,661	-	-	-	60,644,783	59,146,151	1,498,632	2.5%
10	-	-	-	2,168,678	2,279,302	(110,624)	-4.9%
17,954,737	1,571,712	315,841	49,449	27,187,788	31,405,977	(4,218,189)	-13.4%
146,025	223,539	-	-	369,564	5,259,367	(4,889,803)	-93.0%
200,000	-	-	-	8,270,905	6,023,674	2,247,231	37.3%
21,094,433	3,485,615	679,441	1,735,218	194,193,940	203,736,813	(9,542,873)	-4.7%
33,967,668	12,058,932	4,968,304	3,627,914	281,466,724	294,110,905	(12,644,181)	-4.3%
3,094,845	2,495,000	-	305,179	79,570,188	75,835,725	3,734,463	4.9%
1,466,133	105,200	-	16,950	8,434,112	8,139,396	294,716	3.6%
13,656,623	322,150	183,000	271,009	42,906,911	37,773,345	5,133,566	13.6%
89,296	-	-	745,874	15,381,695	15,597,352	(215,657)	-1.4%
1,784,000	-	-	-	35,276,915	53,304,760	(18,027,845)	-33.8%
-	-	-	537,597	9,058,314	13,750,772	(4,692,458)	-34.1%
1,970,196	1,682	-	-	23,547,869	25,225,924	(1,678,055)	-6.7%
22,061,093	2,924,032	183,000	1,876,609	214,176,004	229,627,274	(15,451,270)	-6.7%
11,906,575	9,134,900	4,785,304	1,751,305	67,290,720	64,483,631	2,807,089	4.4%
\$ 33,967,668	\$ 12,058,932	\$ 4,968,304	\$ 3,627,914	\$ 281,466,724	\$ 294,110,905	\$ (12,644,181)	-4.3%

**Summary of Estimated Revenues, Expenditures and Reserves**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT FUNDS</b>	<b>CAPITAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>
ESTIMATED BEGINNING RESERVE	\$ 12,689,183	\$ 12,452,457	\$ 341,208	\$ 8,357	\$ 34,153,468
REVENUES					
Fire	253,706	-	-	-	7,875,677
Police	1,651,535	4,404,054	-	-	-
Judicial & Support Serv	1,935,810	-	-	-	-
Parks & Recreation	2,163,701	6,643,128	-	-	799,950
Library	3,349,564	15,000	-	-	-
Museum	62,430	-	-	-	-
Planning & Com Devel	77,281	2,747,390	-	-	2,600,800
Hearing Examiner	74,144	-	-	-	-
Human Resources	621,777	-	-	-	-
Finance	1,437,820	-	3,301,764	-	-
ITSD	612,267	282,282	-	-	-
Legal	307,570	-	-	-	-
Office Of The Mayor	572,956	19,751	-	-	-
City Council	179,689	-	-	-	-
Non-Departmental	54,010,691	3,612,680	-	-	-
Public Works	-	24,381,397	-	-	43,204,419
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
TOTAL REVENUES	67,310,941	42,105,682	3,301,764	-	54,480,846
TOTAL AVAILABLE RESOURCES	80,000,124	54,558,139	3,642,972	8,357	88,634,314
EXPENDITURES					
Fire	14,457,719	1,339,156	-	-	7,875,677
Police	20,485,715	3,378,422	-	-	-
Judicial & Support Serv	3,112,259	-	-	-	-
Parks & Recreation	7,935,197	7,916,729	-	-	797,310
Library	7,047,020	15,000	-	-	-
Museum	1,775,852	-	-	-	-
Planning & Com Devel	3,123,828	2,875,573	-	-	2,675,479
Hearing Examiner	197,802	-	-	-	-
Human Resources	1,548,220	-	-	-	-
Finance	2,035,424	-	3,283,364	-	-
ITSD	2,591,401	931,000	-	-	-
Legal	1,546,955	-	-	-	-
Office Of The Mayor	2,148,657	-	-	-	-
City Council	472,401	-	-	-	-
Non-Departmental	3,833,574	651,877	-	-	-
Public Works	-	27,348,322	-	-	55,731,337
Public Facilities Dist	-	-	-	-	-
Public Development Auth	-	-	-	-	-
TOTAL EXPENDITURES	72,312,024	44,456,079	3,283,364	-	67,079,803
ESTIMATED ENDING RESERVE	7,688,100	10,102,060	359,608	8,357	21,554,511
TOTAL EXPEND. & RESERVE BALANCE	\$ 80,000,124	\$ 54,558,139	\$ 3,642,972	\$ 8,357	\$ 88,634,314

**2009 Budget**

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	DISCRETE COMPONENT UNITS	TOTAL 2009 BUDGET	TOTAL 2008 BUDGET	Change from 2008 Adopted AMOUNT	PCT
\$ 12,873,235	\$ 8,573,317	\$ 4,288,863	\$ 1,892,696	\$ 87,272,784	\$ 90,374,092	\$ (3,101,308)	-3.4%
-	-	-	-	8,129,383	10,313,958	(2,184,575)	-21.2%
-	-	-	-	6,055,589	5,729,181	326,408	5.7%
-	-	-	-	1,935,810	1,832,154	103,656	5.7%
-	-	465,634	-	10,072,413	8,310,747	1,761,666	21.2%
-	-	-	-	3,364,564	326,996	3,037,568	928.9%
-	-	-	-	62,430	61,195	1,235	2.0%
-	-	-	-	5,425,471	5,832,514	(407,043)	-7.0%
-	-	-	-	74,144	74,313	(169)	-0.2%
11,561,679	3,485,615	-	-	15,669,071	15,021,041	648,030	4.3%
-	-	-	-	4,739,584	4,722,535	17,049	0.4%
404,805	-	-	-	1,299,354	1,680,395	(381,041)	-22.7%
1,235,982	-	-	-	1,543,552	1,451,069	92,483	6.4%
-	-	-	-	592,707	942,055	(349,348)	-37.1%
-	-	-	-	179,689	204,715	(25,026)	-12.2%
-	-	-	-	57,623,371	57,233,306	390,065	0.7%
7,891,967	-	213,807	-	75,691,590	85,623,351	(9,931,761)	-11.6%
-	-	-	1,235,218	1,235,218	4,377,288	(3,142,070)	-71.8%
-	-	-	500,000	500,000	-	500,000	-
21,094,433	3,485,615	679,441	1,735,218	194,193,940	203,736,813	(9,542,873)	-4.7%
33,967,668	12,058,932	4,968,304	3,627,914	281,466,724	294,110,905	(12,644,181)	-4.3%
-	-	-	-	23,672,552	25,865,023	(2,192,471)	-8.5%
-	-	-	-	23,864,137	22,900,570	963,567	4.2%
-	-	-	-	3,112,259	2,884,662	227,597	7.9%
-	-	-	-	16,649,236	16,294,954	354,282	2.2%
-	-	-	-	7,062,020	3,920,026	3,141,994	80.2%
-	-	-	-	1,775,852	1,966,716	(190,864)	-9.7%
-	-	-	-	8,674,880	9,438,619	(763,739)	-8.1%
-	-	-	-	197,802	188,245	9,557	5.1%
12,031,293	2,924,032	-	-	16,503,545	17,737,486	(1,233,941)	-7.0%
-	-	-	-	5,318,788	5,355,221	(36,433)	-0.7%
398,216	-	-	-	3,920,617	3,688,657	231,960	6.3%
1,086,600	-	-	-	2,633,555	2,464,024	169,531	6.9%
-	-	-	-	2,148,657	3,024,095	(875,438)	-28.9%
-	-	-	-	472,401	438,135	34,266	7.8%
-	-	-	-	4,485,451	4,129,909	355,542	8.6%
8,544,984	-	183,000	-	91,807,643	102,754,369	(10,946,726)	-10.7%
-	-	-	1,376,609	1,376,609	6,576,563	(5,199,954)	-79.1%
-	-	-	500,000	500,000	-	500,000	-
22,061,093	2,924,032	183,000	1,876,609	214,176,004	229,627,274	(15,451,270)	-6.7%
11,906,575	9,134,900	4,785,304	1,751,305	67,290,720	64,483,631	2,807,089	4.4%
\$ 33,967,668	\$ 12,058,932	\$ 4,968,304	\$ 3,627,914	\$ 281,466,724	\$ 294,110,905	\$ (12,644,181)	-4.3%

**Changes in Reserve Balances**

Fund	Beginning Reserve	+ Revenues	= Funds Available	- Expenditures
1 General	12,689,183	67,310,941	80,000,124	72,312,024
111 Street	2,086,883	24,269,457	26,356,340	25,183,322
112 Arterial St Construction	128,036	30,382	158,418	-
113 Paths & Trails Reserve	45,502	7,604	53,106	-
123 Parksite Acquisition	57,027	9,480	66,507	-
124 Technology Replacement & Reserve	1,485,206	282,282	1,767,488	931,000
125 Capital Maint	1,215,516	509,382	1,724,898	945,010
126 Library Gift	25,148	15,000	40,148	15,000
131 Olympic Pipeline Incident	223,594	26,339	249,933	-
132 Squalicum Park/Olympic	5,805	-	5,805	-
133 Olympic - Restoration	37,507	27,615	65,122	-
134 Olympic-Whatcom Falls Park Addl	247,114	12,848	259,962	-
135 Little Squalicum-Oeser Settlement	41,730	11,172	52,902	-
141 1st 1/4% Real Estate Excise Tax	1,555,856	1,560,036	3,115,892	1,289,798
142 2nd 1/4% Real Estate Excise Tax	107,822	1,598,613	1,706,435	1,451,877
151 Police Federal Equitable Share	137,082	6,879	143,961	25,000
152 Asset Forfeiture/Drug Enforce.	99,313	62,382	161,695	100,208
153 Criminal Justice	482,764	275,123	757,887	395,438
160 Public Safety Dispatch	1,764,781	4,059,670	5,824,451	4,156,922
172 Beyond Greenways	507,787	71,234	579,021	50,000
173 Greenways III	229,279	5,939,319	6,168,598	5,266,931
177 Parks Impact	1,335,830	577,566	1,913,396	1,770,000
178 Sportsplex	30,661	5,909	36,570	-
180 Tourism	300,000	1,013,432	1,313,432	1,141,615
190 Community Develop Block Grant	302,214	1,073,580	1,375,794	1,073,580
191 HOME Investment Partnership Grant	-	660,378	660,378	660,378
214 2001 Fire UTGO Bond	28,156	355,584	383,740	346,735
222 1999 LTGO Bond Redemption	-	547,075	547,075	547,075
223 Refunding GO Bonds 1996	-	347,648	347,648	347,648
224 Sportsplex Acquisition Debt	22,259	267,701	289,960	267,525
225 2004 PFD/Civic Field LTGO	-	1,242,613	1,242,613	1,242,613
226 2009 Library LTGO	-	231,970	231,970	231,970
231 Drake Note	-	17,964	17,964	17,964
234 CERB Loans	-	112,843	112,843	112,843
235 PWTrust Loan-Str Overlay	-	168,991	168,991	168,991
245 LID Guaranty	290,793	9,375	300,168	-
341 Civic Field Improvement	8,357	-	8,357	-
410 Water	13,101,217	16,599,137	29,700,354	23,873,717
420 Wastewater	9,193,136	17,372,871	26,566,007	21,964,151
430 Storm/Surface Water Utility	1,286,534	4,877,677	6,164,211	5,788,788

=	Ending Reserve	Dollar Change	Percent Change
	7,688,100	(5,001,083)	-39.4%
	1,173,018	(913,865)	-43.8%
	158,418	30,382	23.7%
	53,106	7,604	16.7%
	66,507	9,480	16.6%
	836,488	(648,718)	-43.7%
	779,888	(435,628)	-35.8%
	25,148	-	0.0%
	249,933	26,339	11.8%
	5,805	-	0.0%
	65,122	27,615	73.6%
	259,962	12,848	5.2%
	52,902	11,172	26.8%
	1,826,094	270,238	17.4%
	254,558	146,736	136.1%
	118,961	(18,121)	-13.2%
	61,487	(37,826)	-38.1%
	362,449	(120,315)	-24.9%
	1,667,529	(97,252)	-5.5%
	529,021	21,234	4.2%
	901,667	672,388	293.3%
	143,396	(1,192,434)	-89.3%
	36,570	5,909	19.3%
	171,817	(128,183)	-42.7%
	302,214	-	0.0%
	-	-	-
	37,005	8,849	31.4%
	-	-	-
	-	-	-
	22,435	176	0.8%
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	300,168	9,375	3.2%
	8,357	-	0.0%
	5,826,637	(7,274,580)	-55.5%
	4,601,856	(4,591,280)	-49.9%
	375,423	(911,111)	-70.8%

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

#### **Explanations**

##### **001 General Fund – General Fund**

Reserves will be impacted by a slowing economy, which in turn means declining revenues. Expenditures are increasing due to increased salaries and benefits, debt service, and funding \$3 million of capital improvements to the Fairhaven and Central Libraries.

**111 Street Fund –** The sales tax allocation to the Street Fund was reduced from 50% to 42.5%. This change results in a decrease of \$1.5 million of sales tax revenue in the Street Fund.

##### **124 Technology Replacement Reserve Fund –**

Transfers into the fund are reduced by \$210,000. Capital expenditures for network infrastructure and high priority technology projects are increasing by \$400,000+.

##### **125 Capital Maintenance Fund –**

Increased expenditures on existing assets to improve energy conservation, security, and extend the useful life of the assets.

##### **141 First Quarter Real Estate Excise Tax Fund –**

Reserves are increasing for future waterfront infrastructure projects.

##### **173 Greenways III Fund –**

Reserves will grow based on receipts from the voted Levy, which runs from 2007 – 2016. In addition, a \$2.2 million state grant for an over water walkway will be received in this fund.

**Changes in Reserve Balances (continued)**

<b>Fund</b>	<b>Beginning Reserve</b>	<b>+</b>	<b>Revenues</b>	<b>=</b>	<b>Funds Available</b>	<b>-</b>	<b>Expenditures</b>
440 Solid Waste	6,647,012		1,782,896		8,429,908		2,112,493
456 Cemetery	389,304		617,813		1,007,117		619,300
460 Golf Course	63,783		182,137		245,920		178,010
465 Parking Services	2,164,218		2,571,838		4,736,056		1,992,188
470 Medic One	554,927		7,875,677		8,430,604		7,875,677
475 Development Services	753,337		2,600,800		3,354,137		2,675,479
510 Fleet Administration	4,689,295		3,496,876		8,186,171		4,019,894
520 Purchasing/Materials Mngmt	195,129		2,267,830		2,462,959		2,123,038
530 Facilities Administration	624,132		2,127,261		2,751,393		2,402,052
540 Telecommunications	432,331		404,805		837,136		398,216
550 Claims Litigation	4,961,973		1,235,982		6,197,955		1,086,600
561 Unemployment Compensation	192,121		68,584		260,705		141,773
562 Workers Comp Self-Insurance	780,238		582,536		1,362,774		762,788
565 Health Benefits	998,016		10,910,559		11,908,575		11,126,732
612 Firefighter Pension and Benefit	3,646,056		2,371,914		6,017,970		1,863,278
613 Police Pension and Benefit	4,927,261		1,113,701		6,040,962		1,060,754
701 Greenways Maint Endowment	3,010,973		465,634		3,476,607		-
702 Nat Res Protect & Restoration	1,277,890		213,807		1,491,697		183,000
965 Public Facilities District	1,892,696		1,235,218		3,127,914		1,376,609
970 Public Development Authority	-		500,000		500,000		500,000
<b>Total</b>	<b>87,272,784</b>		<b>194,193,940</b>		<b>281,466,724</b>		<b>214,176,004</b>

**177 Parks Impact Fund** – A decrease in Park Impact Fee revenue and an increase in capital expenditures for trails and neighborhood parks will decrease reserves.

**410 Water Fund** – Planned capital expenditures on projects including: \$1.5 million water main replacements, \$3.7 million for watershed land acquisition and \$2 million in Comprehensive Plan projects will decrease reserves.

**420 Wastewater Fund** – Planned capital expenditures on projects including: \$1 million for waterfront re-development and \$2 million in Comprehensive Plan projects.

**430 Storm/Surface Water Utility Fund** – Storm/Surface Water Utility Reserves will be used to pay for additional capital projects, which include fish passage improvements, Padden Creek day-lighting, and annual storm main replacement.

**465 Parking Services Fund** – The increase in reserves is for future site acquisitions to enhance downtown parking.

**510 Fleet Administration Fund** – Revenues are decreasing for lower interest income and sale of asset income. Replacement program will purchase \$1.8 million of heavy equipment, machinery and transportation equipment.

=	Ending Reserve	Dollar Change	Percent Change
	6,317,415	(329,597)	-5.0%
	387,817	(1,487)	-0.4%
	67,910	4,127	6.5%
	2,743,868	579,650	26.8%
	554,927	-	0.0%
	678,658	(74,679)	-9.9%
	4,166,277	(523,018)	-11.2%
	339,921	144,792	74.2%
	349,341	(274,791)	-44.0%
	438,920	6,589	1.5%
	5,111,355	149,382	3.0%
	118,932	(73,189)	-38.1%
	599,986	(180,252)	-23.1%
	781,843	(216,173)	-21.7%
	4,154,692	508,636	14.0%
	4,980,208	52,947	1.1%
	3,476,607	465,634	15.5%
	1,308,697	30,807	2.4%
	1,751,305	(141,391)	-7.5%
	-	-	-
	<b>67,290,720</b>	<b>(19,982,064)</b>	<b>-22.9%</b>

### **530 Facilities Administration Fund –**

There will be a decrease in lease revenues during the Federal Building renovation. Operational costs are up for utilities and window repairs.

### **612 Firefighter Pension and Benefit Fund – Pension and Benefit Fund**

Reserves will increase per the funding plan, which will enable the City to actuarially fund its LEOFF-1 Pension and Long-term care by 2017.

### **701 Greenways Maintenance**

**Endowment Fund –** The Endowment Fund will grow based on receipts from the Greenway's III voted Levy, which runs from 2007 – 2016.

## **BUDGET SUMMARY REPORTS**

### **City-wide Detail**

The following reports show City-wide budget data in more detail. In order to show totals that are in balance, Beginning Reserves are included with Revenues and Sources, and Ending Reserves are included with Expenditures and Uses.

Beginning Reserve Balance + Revenues = Expenditures + Ending Reserve Balance. Any time one of these four components is changed, then an account within the same component must change in the opposite direction by a like amount, or one or more of the other three components must change in order to keep the equation in balance.

For the purpose of describing the budget summary reports, “budget year” refers to the year for which the budget is prepared – 2009; “current year” refers to the year during which the budget preparation takes place – 2008; and “prior year” refers to the year before the “current year” – 2007.

#### **Revenues and Sources – Expenditures and Uses – All Funds report**

The first report provides a classified summary of revenues, sources, expenditures and uses along with ending reserves for each fund and for the City as a whole. Information is presented for the budget year, current year adopted, and prior year actual amounts, with a comparison given between the budget year and the current year budgets.

#### **Revenue Summary by Fund, Department and Revenue Type report and charts**

Shows budget year revenues sorted by fund then department. Subtotals revenues by basic account type, totals revenues excluding reserves, and provides a grand total with reserves.

#### **Expenditure Summary by Fund, Department and Expenditure Type report and charts**

Shows budget year expenditures by fund and department. Subtotals expenditures by object type, totals expenditures excluding reserves, and provides a grand total with reserves.

#### **Expenditures by SubObject – All Funds report**

The last report provides a detailed report of expenditures by type for all funds in total, excluding reserves.

**Revenues and Sources, Expenditures and Uses – All Funds**

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>General Fund (001)</b>					
Beginning Reserves	16,482,153	16,622,876	12,689,183	(3,933,693)	-23.7%
<b>Revenues:</b>					
Taxes	48,385,653	50,250,836	51,550,631	1,299,795	2.6%
Licenses and Permits	856,776	863,708	886,008	22,300	2.6%
Intergovernmental Revenues	1,971,202	1,937,217	1,683,565	(253,652)	-13.1%
Goods and Services Charges	7,632,675	6,439,056	6,440,580	1,524	0.0%
Fines	1,153,694	1,165,385	1,213,235	47,850	4.1%
Miscellaneous	8,387,116	1,414,532	1,340,632	(73,900)	-5.2%
Non Revenues	0	2,250,000	0	(2,250,000)	-100.0%
Other Financing Sources	1,867,766	1,004,181	4,196,290	3,192,109	317.9%
<b>Subtotal of Revenues</b>	<b>70,254,882</b>	<b>65,324,915</b>	<b>67,310,941</b>	<b>1,986,026</b>	<b>3.0%</b>
<b>Fund Total Sources</b>	<b>86,737,035</b>	<b>81,947,791</b>	<b>80,000,124</b>	<b>(1,947,667)</b>	<b>-2.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	40,814,770	44,535,036	46,545,453	2,010,417	4.5%
Supplies	2,561,470	3,106,357	3,146,012	39,655	1.3%
Services	5,491,454	7,399,063	7,247,491	(151,572)	-2.0%
Intergovernmental Expenditures	6,539,796	6,942,495	6,216,404	(726,091)	-10.5%
Capital	521,746	993,006	2,998,000	2,004,994	201.9%
Principal and Interest	0	72,422	303,478	231,056	319.0%
Interfund	5,606,683	8,485,641	5,855,186	(2,630,455)	-31.0%
<b>Subtotal of Expenditures</b>	<b>61,535,919</b>	<b>71,534,020</b>	<b>72,312,024</b>	<b>778,004</b>	<b>1.1%</b>
Ending Reserves	25,201,116	10,413,771	7,688,100	(2,725,671)	-26.2%
<b>Fund Total Uses</b>	<b>86,737,035</b>	<b>81,947,791</b>	<b>80,000,124</b>	<b>(1,947,667)</b>	<b>-2.4%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>Street Fund (111)</u></b>					
Beginning Reserves	9,414,664	3,831,357	2,086,883	(1,744,474)	-45.5%
<b>Revenues:</b>					
Taxes	9,412,372	9,930,000	8,114,799	(1,815,201)	-18.3%
Licenses and Permits	61,629	63,000	53,000	(10,000)	-15.9%
Intergovernmental Revenues	4,261,301	11,872,651	8,423,194	(3,449,457)	-29.1%
Goods and Services Charges	8,117,192	7,091,441	7,127,954	36,513	0.5%
Miscellaneous	692,020	872,680	550,510	(322,170)	-36.9%
Other Financing Sources	40,000	0	0	0	--
<b>Subtotal of Revenues</b>	<b>22,584,514</b>	<b>29,829,772</b>	<b>24,269,457</b>	<b>(5,560,315)</b>	<b>-18.6%</b>
<b>Fund Total Sources</b>	<b>31,999,178</b>	<b>33,661,129</b>	<b>26,356,340</b>	<b>(7,304,789)</b>	<b>-21.7%</b>
<b>Expenditures:</b>					
Salaries and Benefits	6,851,569	7,524,632	7,818,875	294,243	3.9%
Supplies	706,671	823,787	888,478	64,691	7.9%
Services	4,071,149	2,658,510	8,328,768	5,670,258	213.3%
Intergovernmental Expenditures	1,113,452	450,280	620,490	170,210	37.8%
Capital	5,629,729	17,647,000	4,325,000	(13,322,000)	-75.5%
Interfund	3,077,326	3,079,032	3,201,711	122,679	4.0%
<b>Subtotal of Expenditures</b>	<b>21,449,896</b>	<b>32,183,241</b>	<b>25,183,322</b>	<b>(6,999,919)</b>	<b>-21.8%</b>
Ending Reserves	10,549,282	1,477,888	1,173,018	(304,870)	-20.6%
<b>Fund Total Uses</b>	<b>31,999,178</b>	<b>33,661,129</b>	<b>26,356,340</b>	<b>(7,304,789)</b>	<b>-21.7%</b>
<b><u>Arterial St Construction Fund (112)</u></b>					
Beginning Reserves	852,306	206,131	128,036	(78,095)	-37.9%
<b>Revenues:</b>					
Intergovernmental Revenues	567,099	537,428	0	(537,428)	-100.0%
Miscellaneous	40,199	52,644	30,382	(22,262)	-42.3%
<b>Subtotal of Revenues</b>	<b>607,298</b>	<b>590,072</b>	<b>30,382</b>	<b>(559,690)</b>	<b>-94.9%</b>
<b>Fund Total Sources</b>	<b>1,459,604</b>	<b>796,203</b>	<b>158,418</b>	<b>(637,785)</b>	<b>-80.1%</b>
<b>Expenditures:</b>					
Intergovernmental Expenditures	199,676	179,540	0	(179,540)	-100.0%
Capital	770,408	500,000	0	(500,000)	-100.0%
Interfund	1,791	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>971,875</b>	<b>679,540</b>	<b>0</b>	<b>(679,540)</b>	<b>-100.0%</b>
Ending Reserves	487,729	116,663	158,418	41,755	35.8%
<b>Fund Total Uses</b>	<b>1,459,604</b>	<b>796,203</b>	<b>158,418</b>	<b>(637,785)</b>	<b>-80.1%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>Paths &amp; Trails Reserve Fund (113)</u></b>					
Beginning Reserves	30,070	36,516	45,502	8,986	24.6%
<b>Revenues:</b>					
Miscellaneous	1,465	979	1,104	125	12.8%
Other Financing Sources	6,064	5,500	6,500	1,000	18.2%
<b>Subtotal of Revenues</b>	<b>7,529</b>	<b>6,479</b>	<b>7,604</b>	<b>1,125</b>	<b>17.4%</b>
<b>Fund Total Sources</b>	<b>37,599</b>	<b>42,995</b>	<b>53,106</b>	<b>10,111</b>	<b>23.5%</b>
Ending Reserves	37,599	42,995	53,106	10,111	23.5%
<b>Fund Total Uses</b>	<b>37,599</b>	<b>42,995</b>	<b>53,106</b>	<b>10,111</b>	<b>23.5%</b>
<b><u>Parksite Acquisition Fund (123)</u></b>					
Beginning Reserves	286,241	99,923	57,027	(42,896)	-42.9%
<b>Revenues:</b>					
Goods and Services Charges	14,117	25,190	0	(25,190)	-100.0%
Miscellaneous	13,555	12,760	9,480	(3,280)	-25.7%
<b>Subtotal of Revenues</b>	<b>27,672</b>	<b>37,950</b>	<b>9,480</b>	<b>(28,470)</b>	<b>-75.0%</b>
<b>Fund Total Sources</b>	<b>313,913</b>	<b>137,873</b>	<b>66,507</b>	<b>(71,366)</b>	<b>-51.8%</b>
<b>Expenditures:</b>					
Capital	83,596	25,190	0	(25,190)	-100.0%
<b>Subtotal of Expenditures</b>	<b>83,596</b>	<b>25,190</b>	<b>0</b>	<b>(25,190)</b>	<b>-100.0%</b>
Ending Reserves	230,317	112,683	66,507	(46,176)	-41.0%
<b>Fund Total Uses</b>	<b>313,913</b>	<b>137,873</b>	<b>66,507</b>	<b>(71,366)</b>	<b>-51.8%</b>
<b><u>Technology Replacement &amp; Reserve Fund (124)</u></b>					
Beginning Reserves	2,483,168	1,279,266	1,485,206	205,940	16.1%
<b>Revenues:</b>					
Miscellaneous	132,193	103,202	92,282	(10,920)	-10.6%
Other Financing Sources	536,743	400,000	190,000	(210,000)	-52.5%
<b>Subtotal of Revenues</b>	<b>668,936</b>	<b>503,202</b>	<b>282,282</b>	<b>(220,920)</b>	<b>-43.9%</b>
<b>Fund Total Sources</b>	<b>3,152,104</b>	<b>1,782,468</b>	<b>1,767,488</b>	<b>(14,980)</b>	<b>-0.8%</b>
<b>Expenditures:</b>					
Supplies	205,503	75,182	76,000	818	1.1%
Services	136,066	45,000	0	(45,000)	-100.0%
Intergovernmental Expenditures	725,870	0	0	0	--
Capital	79,735	398,500	760,000	361,500	90.7%
Interfund	0	0	95,000	95,000	--
<b>Subtotal of Expenditures</b>	<b>1,147,174</b>	<b>518,682</b>	<b>931,000</b>	<b>412,318</b>	<b>79.5%</b>
Ending Reserves	2,004,930	1,263,786	836,488	(427,298)	-33.8%
<b>Fund Total Uses</b>	<b>3,152,104</b>	<b>1,782,468</b>	<b>1,767,488</b>	<b>(14,980)</b>	<b>-0.8%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Capital Maint Fund (125)</u></b>					
Beginning Reserves	3,825,721	1,357,728	1,215,516	(142,212)	-10.5%
<b>Revenues:</b>					
Miscellaneous	194,891	321,986	94,382	(227,604)	-70.7%
Other Financing Sources	300,000	365,000	415,000	50,000	13.7%
<b>Subtotal of Revenues</b>	<b>494,891</b>	<b>686,986</b>	<b>509,382</b>	<b>(177,604)</b>	<b>-25.9%</b>
<b>Fund Total Sources</b>	<b>4,320,612</b>	<b>2,044,714</b>	<b>1,724,898</b>	<b>(319,816)</b>	<b>-15.6%</b>
<b>Expenditures:</b>					
Services	266,630	757,155	945,010	187,855	24.8%
Capital	27,495	0	0	0	--
Interfund	3,949	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>298,074</b>	<b>757,155</b>	<b>945,010</b>	<b>187,855</b>	<b>24.8%</b>
Ending Reserves	4,022,538	1,287,559	779,888	(507,671)	-39.4%
<b>Fund Total Uses</b>	<b>4,320,612</b>	<b>2,044,714</b>	<b>1,724,898</b>	<b>(319,816)</b>	<b>-15.6%</b>
<b><u>Library Gift Fund (126)</u></b>					
Beginning Reserves	28,814	28,814	25,148	(3,666)	-12.7%
<b>Revenues:</b>					
Miscellaneous	7,962	15,000	15,000	0	0.0%
<b>Subtotal of Revenues</b>	<b>7,962</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.0%</b>
<b>Fund Total Sources</b>	<b>36,776</b>	<b>43,814</b>	<b>40,148</b>	<b>(3,666)</b>	<b>-8.4%</b>
<b>Expenditures:</b>					
Supplies	8,949	15,000	15,000	0	0.0%
<b>Subtotal of Expenditures</b>	<b>8,949</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.0%</b>
Ending Reserves	27,827	28,814	25,148	(3,666)	-12.7%
<b>Fund Total Uses</b>	<b>36,776</b>	<b>43,814</b>	<b>40,148</b>	<b>(3,666)</b>	<b>-8.4%</b>
<b><u>Olympic Pipeline Incident Fund (131)</u></b>					
Beginning Reserves	691,721	655,512	223,594	(431,918)	-65.9%
<b>Revenues:</b>					
Miscellaneous	32,195	32,000	26,339	(5,661)	-17.7%
<b>Subtotal of Revenues</b>	<b>32,195</b>	<b>32,000</b>	<b>26,339</b>	<b>(5,661)</b>	<b>-17.7%</b>
<b>Fund Total Sources</b>	<b>723,916</b>	<b>687,512</b>	<b>249,933</b>	<b>(437,579)</b>	<b>-63.6%</b>
<b>Expenditures:</b>					
Supplies	1,261	6,824	0	(6,824)	-100.0%
Services	36,193	469,150	0	(469,150)	-100.0%
Intergovernmental Expenditures	16,622	65,000	0	(65,000)	-100.0%
Interfund	12,679	5,000	0	(5,000)	-100.0%
<b>Subtotal of Expenditures</b>	<b>66,755</b>	<b>545,974</b>	<b>0</b>	<b>(545,974)</b>	<b>-100.0%</b>
Ending Reserves	657,161	141,538	249,933	108,395	76.6%
<b>Fund Total Uses</b>	<b>723,916</b>	<b>687,512</b>	<b>249,933</b>	<b>(437,579)</b>	<b>-63.6%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>Squalicum Park/Olympic Fund (132)</u></b>					
Beginning Reserves	1,011,693	112,681	5,805	(106,876)	-94.8%
<b>Revenues:</b>					
Intergovernmental Revenues	280,822	0	0	0	--
Goods and Services Charges	1,625	0	0	0	--
Miscellaneous	31,784	0	0	0	--
<b>Subtotal of Revenues</b>	<b>314,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>1,325,924</b>	<b>112,681</b>	<b>5,805</b>	<b>(106,876)</b>	<b>-94.8%</b>
<b>Expenditures:</b>					
Capital	1,211,292	98,343	0	(98,343)	-100.0%
<b>Subtotal of Expenditures</b>	<b>1,211,292</b>	<b>98,343</b>	<b>0</b>	<b>(98,343)</b>	<b>-100.0%</b>
Ending Reserves	114,632	14,338	5,805	(8,533)	-59.5%
<b>Fund Total Uses</b>	<b>1,325,924</b>	<b>112,681</b>	<b>5,805</b>	<b>(106,876)</b>	<b>-94.8%</b>
<b><u>Olympic - Restoration Fund (133)</u></b>					
Beginning Reserves	19,701	20,468	37,507	17,039	83.2%
<b>Revenues:</b>					
Miscellaneous	960	0	27,615	27,615	--
<b>Subtotal of Revenues</b>	<b>960</b>	<b>0</b>	<b>27,615</b>	<b>27,615</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>20,661</b>	<b>20,468</b>	<b>65,122</b>	<b>44,654</b>	<b>218.2%</b>
Ending Reserves	20,661	20,468	65,122	44,654	218.2%
<b>Fund Total Uses</b>	<b>20,661</b>	<b>20,468</b>	<b>65,122</b>	<b>44,654</b>	<b>218.2%</b>
<b><u>Olympic-Whatcom Falls Park Addl Fund (134)</u></b>					
Beginning Reserves	225,369	225,369	247,114	21,745	9.6%
<b>Revenues:</b>					
Miscellaneous	10,995	10,750	12,848	2,098	19.5%
<b>Subtotal of Revenues</b>	<b>10,995</b>	<b>10,750</b>	<b>12,848</b>	<b>2,098</b>	<b>19.5%</b>
<b>Fund Total Sources</b>	<b>236,364</b>	<b>236,119</b>	<b>259,962</b>	<b>23,843</b>	<b>10.1%</b>
Ending Reserves	236,364	236,119	259,962	23,843	10.1%
<b>Fund Total Uses</b>	<b>236,364</b>	<b>236,119</b>	<b>259,962</b>	<b>23,843</b>	<b>10.1%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Little Squalicum-Oeser Settlement Fund (135)</u></b>					
Beginning Reserves	375,656	19,084	41,730	22,646	118.7%
<b>Revenues:</b>					
Intergovernmental Revenues	54,347	0	0	0	--
Miscellaneous	14,080	11,340	11,172	(168)	-1.5%
<b>Subtotal of Revenues</b>	<b>68,427</b>	<b>11,340</b>	<b>11,172</b>	<b>(168)</b>	<b>-1.5%</b>
<b>Fund Total Sources</b>	<b>444,083</b>	<b>30,424</b>	<b>52,902</b>	<b>22,478</b>	<b>73.9%</b>
<b>Expenditures:</b>					
Services	116,099	1,652	0	(1,652)	-100.0%
<b>Subtotal of Expenditures</b>	<b>116,099</b>	<b>1,652</b>	<b>0</b>	<b>(1,652)</b>	<b>-100.0%</b>
Ending Reserves	327,984	28,772	52,902	24,130	83.9%
<b>Fund Total Uses</b>	<b>444,083</b>	<b>30,424</b>	<b>52,902</b>	<b>22,478</b>	<b>73.9%</b>
<b><u>1st 1/4% Real Estate Excise Tax Fund (141)</u></b>					
Beginning Reserves	3,503,139	2,075,114	1,555,856	(519,258)	-25.0%
<b>Revenues:</b>					
Taxes	1,709,804	1,876,500	1,400,000	(476,500)	-25.4%
Intergovernmental Revenues	25,095	0	0	0	--
Goods and Services Charges	0	0	300	300	--
Miscellaneous	198,352	207,376	159,736	(47,640)	-23.0%
<b>Subtotal of Revenues</b>	<b>1,933,251</b>	<b>2,083,876</b>	<b>1,560,036</b>	<b>(523,840)</b>	<b>-25.1%</b>
<b>Fund Total Sources</b>	<b>5,436,390</b>	<b>4,158,990</b>	<b>3,115,892</b>	<b>(1,043,098)</b>	<b>-25.1%</b>
<b>Expenditures:</b>					
Supplies	190	0	0	0	--
Services	161,448	196,000	276,600	80,600	41.1%
Capital	1,107,442	2,437,150	1,000,000	(1,437,150)	-59.0%
Interfund	56,476	50,000	13,198	(36,802)	-73.6%
<b>Subtotal of Expenditures</b>	<b>1,325,556</b>	<b>2,683,150</b>	<b>1,289,798</b>	<b>(1,393,352)</b>	<b>-51.9%</b>
Ending Reserves	4,110,834	1,475,840	1,826,094	350,254	23.7%
<b>Fund Total Uses</b>	<b>5,436,390</b>	<b>4,158,990</b>	<b>3,115,892</b>	<b>(1,043,098)</b>	<b>-25.1%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>2nd 1/4% Real Estate Excise Tax Fund (142)</b>					
Beginning Reserves	4,956,681	706,884	107,822	(599,062)	-84.7%
<b>Revenues:</b>					
Taxes	1,709,804	1,876,500	1,400,000	(476,500)	-25.4%
Intergovernmental Revenues	150,465	1,669,160	0	(1,669,160)	-100.0%
Goods and Services Charges	390	0	300	300	--
Miscellaneous	262,014	263,991	198,313	(65,678)	-24.9%
<b>Subtotal of Revenues</b>	<b>2,122,673</b>	<b>3,809,651</b>	<b>1,598,613</b>	<b>(2,211,038)</b>	<b>-58.0%</b>
<b>Fund Total Sources</b>	<b>7,079,354</b>	<b>4,516,535</b>	<b>1,706,435</b>	<b>(2,810,100)</b>	<b>-62.2%</b>
<b>Expenditures:</b>					
Supplies	317	0	0	0	--
Services	445,535	175,000	50,000	(125,000)	-71.4%
Intergovernmental Expenditures	622,411	638,152	651,877	13,725	2.2%
Capital	784,280	3,569,160	700,000	(2,869,160)	-80.4%
Interfund	286,247	30,000	50,000	20,000	66.7%
<b>Subtotal of Expenditures</b>	<b>2,138,790</b>	<b>4,412,312</b>	<b>1,451,877</b>	<b>(2,960,435)</b>	<b>-67.1%</b>
Ending Reserves	4,940,564	104,223	254,558	150,335	144.2%
<b>Fund Total Uses</b>	<b>7,079,354</b>	<b>4,516,535</b>	<b>1,706,435</b>	<b>(2,810,100)</b>	<b>-62.2%</b>
<b>Police Federal Equitable Share Fund (151)</b>					
Beginning Reserves	32,493	38,199	137,082	98,883	258.9%
<b>Revenues:</b>					
Intergovernmental Revenues	124,744	0	0	0	--
Miscellaneous	4,062	5,189	6,879	1,690	32.6%
<b>Subtotal of Revenues</b>	<b>128,806</b>	<b>5,189</b>	<b>6,879</b>	<b>1,690</b>	<b>32.6%</b>
<b>Fund Total Sources</b>	<b>161,299</b>	<b>43,388</b>	<b>143,961</b>	<b>100,573</b>	<b>231.8%</b>
<b>Expenditures:</b>					
Supplies	4,406	0	0	0	--
Services	0	25,000	25,000	0	0.0%
<b>Subtotal of Expenditures</b>	<b>4,406</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
Ending Reserves	156,893	18,388	118,961	100,573	546.9%
<b>Fund Total Uses</b>	<b>161,299</b>	<b>43,388</b>	<b>143,961</b>	<b>100,573</b>	<b>231.8%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Asset Forfeiture/Drug Enforce. Fund (152)</u></b>					
Beginning Reserves	316,341	91,000	99,313	8,313	9.1%
<b>Revenues:</b>					
Miscellaneous	38,033	62,000	62,382	382	0.6%
<b>Subtotal of Revenues</b>	<b>38,033</b>	<b>62,000</b>	<b>62,382</b>	<b>382</b>	<b>0.6%</b>
<b>Fund Total Sources</b>	<b>354,374</b>	<b>153,000</b>	<b>161,695</b>	<b>8,695</b>	<b>5.7%</b>
<b>Expenditures:</b>					
Supplies	78,880	42,000	42,000	0	0.0%
Services	151,296	12,105	11,105	(1,000)	-8.3%
Capital	15,081	18,000	18,000	0	0.0%
Interfund	27,535	28,596	29,103	507	1.8%
<b>Subtotal of Expenditures</b>	<b>272,792</b>	<b>100,701</b>	<b>100,208</b>	<b>(493)</b>	<b>-0.5%</b>
Ending Reserves	81,582	52,299	61,487	9,188	17.6%
<b>Fund Total Uses</b>	<b>354,374</b>	<b>153,000</b>	<b>161,695</b>	<b>8,695</b>	<b>5.7%</b>
<b><u>Criminal Justice Fund (153)</u></b>					
Beginning Reserves	361,273	465,133	482,764	17,631	3.8%
<b>Revenues:</b>					
Intergovernmental Revenues	246,790	257,229	257,229	0	0.0%
Miscellaneous	19,473	18,000	17,894	(106)	-0.6%
<b>Subtotal of Revenues</b>	<b>266,263</b>	<b>275,229</b>	<b>275,123</b>	<b>(106)</b>	<b>0.0%</b>
<b>Fund Total Sources</b>	<b>627,536</b>	<b>740,362</b>	<b>757,887</b>	<b>17,525</b>	<b>2.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	0	43,147	43,147	--
Supplies	0	0	69,365	69,365	--
Services	0	0	15,000	15,000	--
Intergovernmental Expenditures	180,000	0	267,926	267,926	--
Capital	0	180,000	0	(180,000)	-100.0%
<b>Subtotal of Expenditures</b>	<b>180,000</b>	<b>180,000</b>	<b>395,438</b>	<b>215,438</b>	<b>119.7%</b>
Ending Reserves	447,536	560,362	362,449	(197,913)	-35.3%
<b>Fund Total Uses</b>	<b>627,536</b>	<b>740,362</b>	<b>757,887</b>	<b>17,525</b>	<b>2.4%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>Public Safety Dispatch Fund (160)</b>					
Beginning Reserves	1,802,630	1,646,926	1,764,781	117,855	7.2%
<b>Revenues:</b>					
Intergovernmental Revenues	2,330,949	2,239,470	2,308,078	68,608	3.1%
Goods and Services Charges	1,580,523	1,582,888	1,672,738	89,850	5.7%
Miscellaneous	181,551	73,716	78,854	5,138	7.0%
Other Financing Sources	29,037	30,417	0	(30,417)	-100.0%
<b>Subtotal of Revenues</b>	<b>4,122,060</b>	<b>3,926,491</b>	<b>4,059,670</b>	<b>133,179</b>	<b>3.4%</b>
<b>Fund Total Sources</b>	<b>5,924,690</b>	<b>5,573,417</b>	<b>5,824,451</b>	<b>251,034</b>	<b>4.5%</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,100,415	3,298,393	3,507,971	209,578	6.4%
Supplies	55,027	74,708	66,508	(8,200)	-11.0%
Services	255,797	252,610	205,445	(47,165)	-18.7%
Intergovernmental Expenditures	64,750	11,638	8,040	(3,598)	-30.9%
Capital	83,166	0	126,000	126,000	--
Interfund	369,292	272,652	242,958	(29,694)	-10.9%
<b>Subtotal of Expenditures</b>	<b>3,928,447</b>	<b>3,910,001</b>	<b>4,156,922</b>	<b>246,921</b>	<b>6.3%</b>
Ending Reserves	1,996,243	1,663,416	1,667,529	4,113	0.2%
<b>Fund Total Uses</b>	<b>5,924,690</b>	<b>5,573,417</b>	<b>5,824,451</b>	<b>251,034</b>	<b>4.5%</b>
<b>Beyond Greenways Fund (172)</b>					
Beginning Reserves	4,212,857	1,247,166	507,787	(739,379)	-59.3%
<b>Revenues:</b>					
Taxes	31,262	0	0	0	--
Intergovernmental Revenues	386,235	0	0	0	--
Goods and Services Charges	1,030	1,304	1,200	(104)	-8.0%
Miscellaneous	383,449	99,357	70,034	(29,323)	-29.5%
<b>Subtotal of Revenues</b>	<b>801,976</b>	<b>100,661</b>	<b>71,234</b>	<b>(29,427)</b>	<b>-29.2%</b>
<b>Fund Total Sources</b>	<b>5,014,833</b>	<b>1,347,827</b>	<b>579,021</b>	<b>(768,806)</b>	<b>-57.0%</b>
<b>Expenditures:</b>					
Supplies	262	0	0	0	--
Services	8,233	0	0	0	--
Intergovernmental Expenditures	45,639	20,238	0	(20,238)	-100.0%
Capital	1,098,912	1,082,000	0	(1,082,000)	-100.0%
Interfund	103,007	85,000	50,000	(35,000)	-41.2%
<b>Subtotal of Expenditures</b>	<b>1,256,053</b>	<b>1,187,238</b>	<b>50,000</b>	<b>(1,137,238)</b>	<b>-95.8%</b>
Ending Reserves	3,758,780	160,589	529,021	368,432	229.4%
<b>Fund Total Uses</b>	<b>5,014,833</b>	<b>1,347,827</b>	<b>579,021</b>	<b>(768,806)</b>	<b>-57.0%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Greenways III Fund (173)</b>					
Beginning Reserves	0	0	229,279	229,279	--
<b>Revenues:</b>					
Taxes	3,486,779	3,641,000	3,677,410	36,410	1.0%
Intergovernmental Revenues	0	0	2,133,183	2,133,183	--
Goods and Services Charges	0	0	1,200	1,200	--
Miscellaneous	257,753	74,407	127,526	53,119	71.4%
Other Financing Sources	275	0	0	0	--
<b>Subtotal of Revenues</b>	<b>3,744,807</b>	<b>3,715,407</b>	<b>5,939,319</b>	<b>2,223,912</b>	<b>59.9%</b>
<b>Fund Total Sources</b>	<b>3,744,807</b>	<b>3,715,407</b>	<b>6,168,598</b>	<b>2,453,191</b>	<b>66.0%</b>
<b>Expenditures:</b>					
Services	103	150,000	0	(150,000)	-100.0%
Capital	414,667	3,400,000	5,133,183	1,733,183	51.0%
Interfund	65,992	133,748	133,748	0	0.0%
<b>Subtotal of Expenditures</b>	<b>480,762</b>	<b>3,683,748</b>	<b>5,266,931</b>	<b>1,583,183</b>	<b>43.0%</b>
Ending Reserves	3,264,045	31,659	901,667	870,008	2748.1%
<b>Fund Total Uses</b>	<b>3,744,807</b>	<b>3,715,407</b>	<b>6,168,598</b>	<b>2,453,191</b>	<b>66.0%</b>
<b>Parks Impact Fund (177)</b>					
Beginning Reserves	369,327	428,271	1,335,830	907,559	211.9%
<b>Revenues:</b>					
Goods and Services Charges	1,441,944	1,035,830	500,000	(535,830)	-51.7%
Miscellaneous	55,525	30,000	77,566	47,566	158.6%
<b>Subtotal of Revenues</b>	<b>1,497,469</b>	<b>1,065,830</b>	<b>577,566</b>	<b>(488,264)</b>	<b>-45.8%</b>
<b>Fund Total Sources</b>	<b>1,866,796</b>	<b>1,494,101</b>	<b>1,913,396</b>	<b>419,295</b>	<b>28.1%</b>
<b>Expenditures:</b>					
Capital	0	1,350,000	1,700,000	350,000	25.9%
Interfund	9,403	70,000	70,000	0	0.0%
<b>Subtotal of Expenditures</b>	<b>9,403</b>	<b>1,420,000</b>	<b>1,770,000</b>	<b>350,000</b>	<b>24.6%</b>
Ending Reserves	1,857,393	74,101	143,396	69,295	93.5%
<b>Fund Total Uses</b>	<b>1,866,796</b>	<b>1,494,101</b>	<b>1,913,396</b>	<b>419,295</b>	<b>28.1%</b>
<b>Sportsplex Fund (178)</b>					
Beginning Reserves	11,261	16,633	30,661	14,028	84.3%
<b>Revenues:</b>					
Miscellaneous	7,224	12,176	5,909	(6,267)	-51.5%
<b>Subtotal of Revenues</b>	<b>7,224</b>	<b>12,176</b>	<b>5,909</b>	<b>(6,267)</b>	<b>-51.5%</b>
<b>Fund Total Sources</b>	<b>18,485</b>	<b>28,809</b>	<b>36,570</b>	<b>7,761</b>	<b>26.9%</b>
Ending Reserves	18,485	28,809	36,570	7,761	26.9%
<b>Fund Total Uses</b>	<b>18,485</b>	<b>28,809</b>	<b>36,570</b>	<b>7,761</b>	<b>26.9%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Tourism Fund (180)</u></b>					
Beginning Reserves	326,872	351,170	300,000	(51,170)	-14.6%
<b>Revenues:</b>					
Taxes	1,022,465	993,270	1,000,000	6,730	0.7%
Miscellaneous	18,756	14,221	13,432	(789)	-5.5%
<b>Subtotal of Revenues</b>	<b>1,041,221</b>	<b>1,007,491</b>	<b>1,013,432</b>	<b>5,941</b>	<b>0.6%</b>
<b>Fund Total Sources</b>	<b>1,368,093</b>	<b>1,358,661</b>	<b>1,313,432</b>	<b>(45,229)</b>	<b>-3.3%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	16,830	18,672	1,842	10.9%
Supplies	26	100,031	25,000	(75,031)	-75.0%
Services	856,144	922,551	982,517	59,966	6.5%
Intergovernmental Expenditures	108,000	106,090	109,273	3,183	3.0%
Interfund	20,752	3,078	6,153	3,075	99.9%
<b>Subtotal of Expenditures</b>	<b>984,922</b>	<b>1,148,580</b>	<b>1,141,615</b>	<b>(6,965)</b>	<b>-0.6%</b>
Ending Reserves	383,171	210,081	171,817	(38,264)	-18.2%
<b>Fund Total Uses</b>	<b>1,368,093</b>	<b>1,358,661</b>	<b>1,313,432</b>	<b>(45,229)</b>	<b>-3.3%</b>
<b><u>Community Develop Block Grant Fund (190)</u></b>					
Beginning Reserves	807,469	332,765	302,214	(30,551)	-9.2%
<b>Revenues:</b>					
Intergovernmental Revenues	726,204	870,200	838,000	(32,200)	-3.7%
Goods and Services Charges	168,784	194,555	190,864	(3,691)	-1.9%
Miscellaneous	28,531	41,081	44,716	3,635	8.8%
Other Financing Sources	208,027	153,573	0	(153,573)	-100.0%
<b>Subtotal of Revenues</b>	<b>1,131,546</b>	<b>1,259,409</b>	<b>1,073,580</b>	<b>(185,829)</b>	<b>-14.8%</b>
<b>Fund Total Sources</b>	<b>1,939,015</b>	<b>1,592,174</b>	<b>1,375,794</b>	<b>(216,380)</b>	<b>-13.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	379,628	333,946	(45,682)	-12.0%
Supplies	2,178	512	550	38	7.4%
Services	831,082	547,818	729,029	181,211	33.1%
Intergovernmental Expenditures	4,091	3,000	0	(3,000)	-100.0%
Capital	113,746	181,248	0	(181,248)	-100.0%
Interfund	506,477	161,327	10,055	(151,272)	-93.8%
<b>Subtotal of Expenditures</b>	<b>1,457,574</b>	<b>1,273,533</b>	<b>1,073,580</b>	<b>(199,953)</b>	<b>-15.7%</b>
Ending Reserves	481,441	318,641	302,214	(16,427)	-5.2%
<b>Fund Total Uses</b>	<b>1,939,015</b>	<b>1,592,174</b>	<b>1,375,794</b>	<b>(216,380)</b>	<b>-13.6%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>HOME Investment Partnership Grant Fund (191)</b>					
<b>Revenues:</b>					
Intergovernmental Revenues	328,005	635,000	616,000	(19,000)	-3.0%
Goods and Services Charges	8,870	16,986	1,817	(15,169)	-89.3%
Miscellaneous	25,194	27,392	42,561	15,169	55.4%
Other Financing Sources	3,344	0	0	0	--
<b>Subtotal of Revenues</b>	<b>365,413</b>	<b>679,378</b>	<b>660,378</b>	<b>(19,000)</b>	<b>-2.8%</b>
<b>Fund Total Sources</b>	<b>365,413</b>	<b>679,378</b>	<b>660,378</b>	<b>(19,000)</b>	<b>-2.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	57,101	54,018	(3,083)	-5.4%
Supplies	52	0	0	0	--
Services	316,667	622,277	606,360	(15,917)	-2.6%
Interfund	48,694	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>365,413</b>	<b>679,378</b>	<b>660,378</b>	<b>(19,000)</b>	<b>-2.8%</b>
<b>Fund Total Uses</b>	<b>365,413</b>	<b>679,378</b>	<b>660,378</b>	<b>(19,000)</b>	<b>-2.8%</b>
<b>2001 Fire UTGO Bond Fund (214)</b>					
Beginning Reserves	17,139	20,366	28,156	7,790	38.3%
<b>Revenues:</b>					
Taxes	370,637	350,000	350,000	0	0.0%
Miscellaneous	5,663	6,620	5,584	(1,036)	-15.6%
<b>Subtotal of Revenues</b>	<b>376,300</b>	<b>356,620</b>	<b>355,584</b>	<b>(1,036)</b>	<b>-0.3%</b>
<b>Fund Total Sources</b>	<b>393,439</b>	<b>376,986</b>	<b>383,740</b>	<b>6,754</b>	<b>1.8%</b>
<b>Expenditures:</b>					
Principal and Interest	350,109	348,830	346,735	(2,095)	-0.6%
<b>Subtotal of Expenditures</b>	<b>350,109</b>	<b>348,830</b>	<b>346,735</b>	<b>(2,095)</b>	<b>-0.6%</b>
Ending Reserves	43,330	28,156	37,005	8,849	31.4%
<b>Fund Total Uses</b>	<b>393,439</b>	<b>376,986</b>	<b>383,740</b>	<b>6,754</b>	<b>1.8%</b>
<b>1999 LTGO Bond Redemption Fund (222)</b>					
Beginning Reserves	1,449	0	0	0	--
<b>Revenues:</b>					
Other Financing Sources	547,543	544,638	547,075	2,437	0.4%
<b>Subtotal of Revenues</b>	<b>547,543</b>	<b>544,638</b>	<b>547,075</b>	<b>2,437</b>	<b>0.4%</b>
<b>Fund Total Sources</b>	<b>548,992</b>	<b>544,638</b>	<b>547,075</b>	<b>2,437</b>	<b>0.4%</b>
<b>Expenditures:</b>					
Principal and Interest	548,993	544,638	547,075	2,437	0.4%
<b>Subtotal of Expenditures</b>	<b>548,993</b>	<b>544,638</b>	<b>547,075</b>	<b>2,437</b>	<b>0.4%</b>
Ending Reserves	(1)	0	0	0	--
<b>Fund Total Uses</b>	<b>548,992</b>	<b>544,638</b>	<b>547,075</b>	<b>2,437</b>	<b>0.4%</b>

(Ending reserves of -1 are a result of rounding differences between the budget system and the accounting system.)

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Refunding GO Bonds 1996 Fund (223)</u></b>					
Beginning Reserves	15,696	0	0	0	--
<b>Revenues:</b>					
Miscellaneous	45,683	47,658	0	(47,658)	-100.0%
Other Financing Sources	466,050	483,310	347,648	(135,662)	-28.1%
<b>Subtotal of Revenues</b>	<b>511,733</b>	<b>530,968</b>	<b>347,648</b>	<b>(183,320)</b>	<b>-34.5%</b>
<b>Fund Total Sources</b>	<b>527,429</b>	<b>530,968</b>	<b>347,648</b>	<b>(183,320)</b>	<b>-34.5%</b>
<b>Expenditures:</b>					
Principal and Interest	527,430	530,968	347,648	(183,320)	-34.5%
<b>Subtotal of Expenditures</b>	<b>527,430</b>	<b>530,968</b>	<b>347,648</b>	<b>(183,320)</b>	<b>-34.5%</b>
Ending Reserves	(1)	0	0	0	--
<b>Fund Total Uses</b>	<b>527,429</b>	<b>530,968</b>	<b>347,648</b>	<b>(183,320)</b>	<b>-34.5%</b>
<b><u>Sportsplex Acquisition Debt Fund (224)</u></b>					
Beginning Reserves	21,799	22,050	22,259	209	0.9%
<b>Revenues:</b>					
Miscellaneous	262,147	265,228	267,701	2,473	0.9%
<b>Subtotal of Revenues</b>	<b>262,147</b>	<b>265,228</b>	<b>267,701</b>	<b>2,473</b>	<b>0.9%</b>
<b>Fund Total Sources</b>	<b>283,946</b>	<b>287,278</b>	<b>289,960</b>	<b>2,682</b>	<b>0.9%</b>
<b>Expenditures:</b>					
Principal and Interest	261,898	265,019	267,525	2,506	0.9%
<b>Subtotal of Expenditures</b>	<b>261,898</b>	<b>265,019</b>	<b>267,525</b>	<b>2,506</b>	<b>0.9%</b>
Ending Reserves	22,048	22,259	22,435	176	0.8%
<b>Fund Total Uses</b>	<b>283,946</b>	<b>287,278</b>	<b>289,960</b>	<b>2,682</b>	<b>0.9%</b>
<b><u>2004 PFD/Civic Field LTGO Fund (225)</u></b>					
Beginning Reserves	813	0	0	0	--
<b>Revenues:</b>					
Intergovernmental Revenues	0	0	590,736	590,736	--
Other Financing Sources	1,175,739	1,208,425	651,877	(556,548)	-46.1%
<b>Subtotal of Revenues</b>	<b>1,175,739</b>	<b>1,208,425</b>	<b>1,242,613</b>	<b>34,188</b>	<b>2.8%</b>
<b>Fund Total Sources</b>	<b>1,176,552</b>	<b>1,208,425</b>	<b>1,242,613</b>	<b>34,188</b>	<b>2.8%</b>
<b>Expenditures:</b>					
Principal and Interest	1,176,553	1,208,425	1,242,613	34,188	2.8%
<b>Subtotal of Expenditures</b>	<b>1,176,553</b>	<b>1,208,425</b>	<b>1,242,613</b>	<b>34,188</b>	<b>2.8%</b>
Ending Reserves	(1)	0	0	0	--
<b>Fund Total Uses</b>	<b>1,176,553</b>	<b>1,208,425</b>	<b>1,242,613</b>	<b>34,188</b>	<b>2.8%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>2009 Library LTGO Fund (226)</u></b>					
<b>Revenues:</b>					
Other Financing Sources	0	0	231,970	231,970	--
<b>Subtotal of Revenues</b>	<b>0</b>	<b>0</b>	<b>231,970</b>	<b>231,970</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>0</b>	<b>0</b>	<b>231,970</b>	<b>231,970</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	0	0	231,970	231,970	--
<b>Subtotal of Expenditures</b>	<b>0</b>	<b>0</b>	<b>231,970</b>	<b>231,970</b>	<b>--</b>
<b>Fund Total Uses</b>	<b>0</b>	<b>0</b>	<b>231,970</b>	<b>231,970</b>	<b>--</b>
<b><u>Drake Note Fund (231)</u></b>					
Beginning Reserves	103	0	0	0	--
<b>Revenues:</b>					
Other Financing Sources	17,860	17,964	17,964	0	0.0%
<b>Subtotal of Revenues</b>	<b>17,860</b>	<b>17,964</b>	<b>17,964</b>	<b>0</b>	<b>0.0%</b>
<b>Fund Total Sources</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures:</b>					
Principal and Interest	17,963	17,964	17,964	0	0.0%
<b>Subtotal of Expenditures</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>0</b>	<b>0.0%</b>
<b>Fund Total Uses</b>	<b>17,963</b>	<b>17,964</b>	<b>17,964</b>	<b>0</b>	<b>0.0%</b>
<b><u>PW State Loan-Roeder Ave Fund (232)</u></b>					
<b>Revenues:</b>					
Miscellaneous	21,263	0	0	0	--
Other Financing Sources	31,895	0	0	0	--
<b>Subtotal of Revenues</b>	<b>53,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>53,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	53,158	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>53,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Uses</b>	<b>53,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>PW State Loan-Woburn St Fund (233)</u></b>					
<b>Revenues:</b>					
Other Financing Sources	53,982	53,454	0	(53,454)	-100.0%
<b>Subtotal of Revenues</b>	<b>53,982</b>	<b>53,454</b>	<b>0</b>	<b>(53,454)</b>	<b>-100.0%</b>
<b>Fund Total Sources</b>	<b>53,982</b>	<b>53,454</b>	<b>0</b>	<b>(53,454)</b>	<b>-100.0%</b>
<b>Expenditures:</b>					
Principal and Interest	53,982	53,454	0	(53,454)	-100.0%
<b>Subtotal of Expenditures</b>	<b>53,982</b>	<b>53,454</b>	<b>0</b>	<b>(53,454)</b>	<b>-100.0%</b>
<b>Fund Total Uses</b>	<b>53,982</b>	<b>53,454</b>	<b>0</b>	<b>(53,454)</b>	<b>-100.0%</b>
<b><u>CERB Loans Fund (234)</u></b>					
<b>Revenues:</b>					
Goods and Services Charges	90,329	97,284	104,775	7,491	7.7%
Miscellaneous	22,514	15,559	8,068	(7,491)	-48.1%
<b>Subtotal of Revenues</b>	<b>112,843</b>	<b>112,843</b>	<b>112,843</b>	<b>0</b>	<b>0.0%</b>
<b>Fund Total Sources</b>	<b>112,843</b>	<b>112,843</b>	<b>112,843</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures:</b>					
Principal and Interest	112,843	112,843	112,843	0	0.0%
<b>Subtotal of Expenditures</b>	<b>112,843</b>	<b>112,843</b>	<b>112,843</b>	<b>0</b>	<b>0.0%</b>
<b>Fund Total Uses</b>	<b>112,843</b>	<b>112,843</b>	<b>112,843</b>	<b>0</b>	<b>0.0%</b>
<b><u>PW Trust Loan-Str Overlay Fund (235)</u></b>					
<b>Revenues:</b>					
Other Financing Sources	170,570	169,781	168,991	(790)	-0.5%
<b>Subtotal of Revenues</b>	<b>170,570</b>	<b>169,781</b>	<b>168,991</b>	<b>(790)</b>	<b>-0.5%</b>
<b>Fund Total Sources</b>	<b>170,570</b>	<b>169,781</b>	<b>168,991</b>	<b>(790)</b>	<b>-0.5%</b>
<b>Expenditures:</b>					
Principal and Interest	170,570	169,781	168,991	(790)	-0.5%
<b>Subtotal of Expenditures</b>	<b>170,570</b>	<b>169,781</b>	<b>168,991</b>	<b>(790)</b>	<b>-0.5%</b>
<b>Fund Total Uses</b>	<b>170,570</b>	<b>169,781</b>	<b>168,991</b>	<b>(790)</b>	<b>-0.5%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>LID Guaranty Fund (245)</u></b>					
Beginning Reserves	535,604	261,802	290,793	28,991	11.1%
<b>Revenues:</b>					
Miscellaneous	21,815	33,374	9,375	(23,999)	-71.9%
<b>Subtotal of Revenues</b>	<b>21,815</b>	<b>33,374</b>	<b>9,375</b>	<b>(23,999)</b>	<b>-71.9%</b>
<b>Fund Total Sources</b>	<b>557,419</b>	<b>295,176</b>	<b>300,168</b>	<b>4,992</b>	<b>1.7%</b>
<b>Expenditures:</b>					
Intergovernmental Expenditures	300,000	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	257,419	295,176	300,168	4,992	1.7%
<b>Fund Total Uses</b>	<b>557,419</b>	<b>295,176</b>	<b>300,168</b>	<b>4,992</b>	<b>1.7%</b>
<b><u>#1099 Barkley Blvd Fund (264)</u></b>					
Beginning Reserves	1,113	0	0	0	--
<b>Revenues:</b>					
Miscellaneous	201,061	0	0	0	--
<b>Subtotal of Revenues</b>	<b>201,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>202,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	202,766	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>202,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	(592)	0	0	0	--
<b>Fund Total Uses</b>	<b>202,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b><u>#1106 Bakerview Rd Fund (270)</u></b>					
Beginning Reserves	1,329	0	0	0	--
<b>Revenues:</b>					
Miscellaneous	160,308	0	0	0	--
<b>Subtotal of Revenues</b>	<b>160,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>161,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	164,287	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>164,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	(2,650)	0	0	0	--
<b>Fund Total Uses</b>	<b>161,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>#1107/1108 Telegraph/Barkley Fund (271)</b>					
Beginning Reserves	8,475	0	0	0	--
<b>Revenues:</b>					
Miscellaneous	75,760	0	0	0	--
<b>Subtotal of Revenues</b>	<b>75,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>84,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Expenditures:</b>					
Principal and Interest	86,698	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>86,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	(2,463)	0	0	0	--
<b>Fund Total Uses</b>	<b>84,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Civic Field Improvement Fund (341)</b>					
Beginning Reserves	1,776,054	403,627	8,357	(395,270)	-97.9%
<b>Revenues:</b>					
Goods and Services Charges	780	800	0	(800)	-100.0%
Miscellaneous	61,673	0	0	0	--
<b>Subtotal of Revenues</b>	<b>62,453</b>	<b>800</b>	<b>0</b>	<b>(800)</b>	<b>-100.0%</b>
<b>Fund Total Sources</b>	<b>1,838,507</b>	<b>404,427</b>	<b>8,357</b>	<b>(396,070)</b>	<b>-97.9%</b>
<b>Expenditures:</b>					
Services	53,677	0	0	0	--
Intergovernmental Expenditures	200	0	0	0	--
Capital	918,983	113,000	0	(113,000)	-100.0%
Interfund	42,337	10,000	0	(10,000)	-100.0%
<b>Subtotal of Expenditures</b>	<b>1,015,197</b>	<b>123,000</b>	<b>0</b>	<b>(123,000)</b>	<b>-100.0%</b>
Ending Reserves	823,310	281,427	8,357	(273,070)	-97.0%
<b>Fund Total Uses</b>	<b>1,838,507</b>	<b>404,427</b>	<b>8,357</b>	<b>(396,070)</b>	<b>-97.9%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Water Fund (410)</b>					
Beginning Reserves	15,876,699	6,357,762	13,101,217	6,743,455	106.1%
<b>Revenues:</b>					
Intergovernmental Revenues	253,267	0	0	0	--
Goods and Services Charges	14,307,501	15,406,288	15,917,971	511,683	3.3%
Fines	46,350	43,775	43,775	0	0.0%
Miscellaneous	872,511	1,003,824	637,391	(366,433)	-36.5%
<b>Subtotal of Revenues</b>	<b>15,479,629</b>	<b>16,453,887</b>	<b>16,599,137</b>	<b>145,250</b>	<b>0.9%</b>
<b>Fund Total Sources</b>	<b>31,356,328</b>	<b>22,811,649</b>	<b>29,700,354</b>	<b>6,888,705</b>	<b>30.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	2,218,781	2,541,645	2,678,128	136,483	5.4%
Supplies	690,535	616,726	789,513	172,787	28.0%
Services	1,912,066	2,299,082	2,293,188	(5,894)	-0.3%
Intergovernmental Expenditures	2,615,329	3,090,782	3,075,182	(15,600)	-0.5%
Capital	2,538,251	4,452,800	9,000,000	4,547,200	102.1%
Principal and Interest	2,388,789	1,587,083	1,811,636	224,553	14.1%
Interfund	4,002,662	3,994,073	4,226,070	231,997	5.8%
<b>Subtotal of Expenditures</b>	<b>16,366,413</b>	<b>18,582,191</b>	<b>23,873,717</b>	<b>5,291,526</b>	<b>28.5%</b>
Ending Reserves	14,989,915	4,229,458	5,826,637	1,597,179	37.8%
<b>Fund Total Uses</b>	<b>31,356,328</b>	<b>22,811,649</b>	<b>29,700,354</b>	<b>6,888,705</b>	<b>30.2%</b>
<b>Wastewater Fund (420)</b>					
Beginning Reserves	17,142,252	8,518,806	9,193,136	674,330	7.9%
<b>Revenues:</b>					
Intergovernmental Revenues	4,229	3,000	3,000	0	0.0%
Goods and Services Charges	14,763,822	15,490,761	16,505,403	1,014,642	6.5%
Fines	50,845	49,440	49,440	0	0.0%
Miscellaneous	1,388,136	1,229,739	815,028	(414,711)	-33.7%
Non Revenues	846,840	0	0	0	--
<b>Subtotal of Revenues</b>	<b>17,053,872</b>	<b>16,772,940</b>	<b>17,372,871</b>	<b>599,931</b>	<b>3.6%</b>
<b>Fund Total Sources</b>	<b>34,196,124</b>	<b>25,291,746</b>	<b>26,566,007</b>	<b>1,274,261</b>	<b>5.0%</b>
<b>Expenditures:</b>					
Salaries and Benefits	2,746,738	3,010,565	3,126,603	116,038	3.9%
Supplies	722,197	643,180	660,142	16,962	2.6%
Services	2,779,566	4,510,151	4,426,855	(83,296)	-1.8%
Intergovernmental Expenditures	2,137,183	2,105,509	2,282,109	176,600	8.4%
Capital	3,035,158	3,061,000	6,020,000	2,959,000	96.7%
Principal and Interest	2,212,360	2,220,840	2,212,802	(8,038)	-0.4%
Interfund	2,913,140	2,978,384	3,235,640	257,256	8.6%
<b>Subtotal of Expenditures</b>	<b>16,546,342</b>	<b>18,529,629</b>	<b>21,964,151</b>	<b>3,434,522</b>	<b>18.5%</b>
Ending Reserves	17,649,782	6,762,117	4,601,856	(2,160,261)	-31.9%
<b>Fund Total Uses</b>	<b>34,196,124</b>	<b>25,291,746</b>	<b>26,566,007</b>	<b>1,274,261</b>	<b>5.0%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>Storm/Surface Water Utility Fund (430)</u></b>					
Beginning Reserves	2,515,808	1,431,981	1,286,534	(145,447)	-10.2%
<b>Revenues:</b>					
Licenses and Permits	142,838	169,890	110,000	(59,890)	-35.3%
Intergovernmental Revenues	18,177	19,000	34,000	15,000	78.9%
Goods and Services Charges	4,707,224	4,634,143	4,597,000	(37,143)	-0.8%
Fines	15,817	92,168	11,718	(80,450)	-87.3%
Miscellaneous	159,846	157,403	124,959	(32,444)	-20.6%
Other Financing Sources	34,734	0	0	0	--
<b>Subtotal of Revenues</b>	<b>5,078,636</b>	<b>5,072,604</b>	<b>4,877,677</b>	<b>(194,927)</b>	<b>-3.8%</b>
<b>Fund Total Sources</b>	<b>7,594,444</b>	<b>6,504,585</b>	<b>6,164,211</b>	<b>(340,374)</b>	<b>-5.2%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,013,187	1,129,748	1,247,553	117,805	10.4%
Supplies	122,725	124,462	130,010	5,548	4.5%
Services	401,266	669,464	509,694	(159,770)	-23.9%
Intergovernmental Expenditures	627,066	578,300	566,100	(12,200)	-2.1%
Capital	476,567	1,731,000	1,477,000	(254,000)	-14.7%
Interfund	1,460,591	1,797,158	1,858,431	61,273	3.4%
<b>Subtotal of Expenditures</b>	<b>4,101,402</b>	<b>6,030,132</b>	<b>5,788,788</b>	<b>(241,344)</b>	<b>-4.0%</b>
Ending Reserves	3,493,042	474,453	375,423	(99,030)	-20.9%
<b>Fund Total Uses</b>	<b>7,594,444</b>	<b>6,504,585</b>	<b>6,164,211</b>	<b>(340,374)</b>	<b>-5.2%</b>
<b><u>Solid Waste Fund (440)</u></b>					
Beginning Reserves	1,937,143	1,660,188	6,647,012	4,986,824	300.4%
<b>Revenues:</b>					
Taxes	1,256,118	1,280,000	1,280,000	0	0.0%
Intergovernmental Revenues	130,937	120,000	120,000	0	0.0%
Goods and Services Charges	101,031	92,626	107,626	15,000	16.2%
Miscellaneous	1,219,272	496,624	275,270	(221,354)	-44.6%
<b>Subtotal of Revenues</b>	<b>2,707,358</b>	<b>1,989,250</b>	<b>1,782,896</b>	<b>(206,354)</b>	<b>-10.4%</b>
<b>Fund Total Sources</b>	<b>4,644,501</b>	<b>3,649,438</b>	<b>8,429,908</b>	<b>4,780,470</b>	<b>131.0%</b>
<b>Expenditures:</b>					
Salaries and Benefits	126,619	146,325	161,198	14,873	10.2%
Supplies	13,951	32,079	93,506	61,427	191.5%
Services	985,304	932,980	914,940	(18,040)	-1.9%
Intergovernmental Expenditures	1,875	21,050	21,140	90	0.4%
Principal and Interest	796,327	768,732	695,777	(72,955)	-9.5%
Interfund	185,423	126,093	225,932	99,839	79.2%
<b>Subtotal of Expenditures</b>	<b>2,109,499</b>	<b>2,027,259</b>	<b>2,112,493</b>	<b>85,234</b>	<b>4.2%</b>
Ending Reserves	2,535,002	1,622,179	6,317,415	4,695,236	289.4%
<b>Fund Total Uses</b>	<b>4,644,501</b>	<b>3,649,438</b>	<b>8,429,908</b>	<b>4,780,470</b>	<b>131.0%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b><u>Cemetery Fund (456)</u></b>					
Beginning Reserves	444,397	417,714	389,304	(28,410)	-6.8%
<b>Revenues:</b>					
Goods and Services Charges	365,652	349,089	372,332	23,243	6.7%
Fines	0	26	0	(26)	-100.0%
Miscellaneous	29,596	33,725	24,001	(9,724)	-28.8%
Other Financing Sources	228,654	221,480	221,480	0	0.0%
<b>Subtotal of Revenues</b>	<b>623,902</b>	<b>604,320</b>	<b>617,813</b>	<b>13,493</b>	<b>2.2%</b>
<b>Fund Total Sources</b>	<b>1,068,299</b>	<b>1,022,034</b>	<b>1,007,117</b>	<b>(14,917)</b>	<b>-1.5%</b>
<b>Expenditures:</b>					
Salaries and Benefits	325,072	318,488	336,155	17,667	5.5%
Supplies	104,815	102,576	87,908	(14,668)	-14.3%
Services	49,940	48,277	46,205	(2,072)	-4.3%
Intergovernmental Expenditures	27,622	17,691	14,229	(3,462)	-19.6%
Capital	20,517	0	0	0	--
Interfund	131,990	132,268	134,803	2,535	1.9%
<b>Subtotal of Expenditures</b>	<b>659,956</b>	<b>619,300</b>	<b>619,300</b>	<b>0</b>	<b>0.0%</b>
Ending Reserves	408,343	402,734	387,817	(14,917)	-3.7%
<b>Fund Total Uses</b>	<b>1,068,299</b>	<b>1,022,034</b>	<b>1,007,117</b>	<b>(14,917)</b>	<b>-1.5%</b>
<b><u>Golf Course Fund (460)</u></b>					
Beginning Reserves	91,244	100,116	63,783	(36,333)	-36.3%
<b>Revenues:</b>					
Goods and Services Charges	729,949	0	0	0	--
Miscellaneous	7,448	181,800	182,137	337	0.2%
<b>Subtotal of Revenues</b>	<b>737,397</b>	<b>181,800</b>	<b>182,137</b>	<b>337</b>	<b>0.2%</b>
<b>Fund Total Sources</b>	<b>828,641</b>	<b>281,916</b>	<b>245,920</b>	<b>(35,996)</b>	<b>-12.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	31,684	31,684	0	0.0%
Supplies	42,380	7,021	7,021	0	0.0%
Services	531,361	24,902	24,902	0	0.0%
Intergovernmental Expenditures	32,646	3,006	0	(3,006)	-100.0%
Principal and Interest	85,584	85,520	85,520	0	0.0%
Interfund	78,221	24,334	28,883	4,549	18.7%
<b>Subtotal of Expenditures</b>	<b>770,192</b>	<b>176,467</b>	<b>178,010</b>	<b>1,543</b>	<b>0.9%</b>
Ending Reserves	58,449	105,449	67,910	(37,539)	-35.6%
<b>Fund Total Uses</b>	<b>828,641</b>	<b>281,916</b>	<b>245,920</b>	<b>(35,996)</b>	<b>-12.8%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Parking Services Fund (465)</u></b>					
Beginning Reserves	1,207,384	1,744,387	2,164,218	419,831	24.1%
<b>Revenues:</b>					
Fines	791,201	928,198	850,200	(77,998)	-8.4%
Miscellaneous	1,678,649	1,695,593	1,721,638	26,045	1.5%
<b>Subtotal of Revenues</b>	<b>2,469,850</b>	<b>2,623,791</b>	<b>2,571,838</b>	<b>(51,953)</b>	<b>-2.0%</b>
<b>Fund Total Sources</b>	<b>3,677,234</b>	<b>4,368,178</b>	<b>4,736,056</b>	<b>367,878</b>	<b>8.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	308,063	406,907	436,657	29,750	7.3%
Supplies	56,687	101,574	122,015	20,441	20.1%
Services	174,960	627,310	278,613	(348,697)	-55.6%
Intergovernmental Expenditures	595,666	645,466	671,861	26,395	4.1%
Capital	1,022	1,920,000	0	(1,920,000)	-100.0%
Principal and Interest	125,058	132,253	128,140	(4,113)	-3.1%
Interfund	300,081	209,840	354,902	145,062	69.1%
<b>Subtotal of Expenditures</b>	<b>1,561,537</b>	<b>4,043,350</b>	<b>1,992,188</b>	<b>(2,051,162)</b>	<b>-50.7%</b>
Ending Reserves	2,115,697	324,828	2,743,868	2,419,040	744.7%
<b>Fund Total Uses</b>	<b>3,677,234</b>	<b>4,368,178</b>	<b>4,736,056</b>	<b>367,878</b>	<b>8.4%</b>
<b><u>Medic One Fund (470)</u></b>					
Beginning Reserves	553,749	597,546	554,927	(42,619)	-7.1%
<b>Revenues:</b>					
Taxes	595,633	0	0	0	--
Intergovernmental Revenues	2,537,608	3,093,766	3,365,174	271,408	8.8%
Goods and Services Charges	3,013,249	3,353,542	3,420,812	67,270	2.0%
Miscellaneous	101,540	78,628	63,581	(15,047)	-19.1%
Other Financing Sources	1,005,892	1,015,951	1,026,110	10,159	1.0%
<b>Subtotal of Revenues</b>	<b>7,253,922</b>	<b>7,541,887</b>	<b>7,875,677</b>	<b>333,790</b>	<b>4.4%</b>
<b>Fund Total Sources</b>	<b>7,807,671</b>	<b>8,139,433</b>	<b>8,430,604</b>	<b>291,171</b>	<b>3.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,453,557	4,915,293	5,177,638	262,345	5.3%
Supplies	458,043	547,885	573,401	25,516	4.7%
Services	341,266	445,225	448,157	2,932	0.7%
Intergovernmental Expenditures	648,045	33,894	41,894	8,000	23.6%
Capital	294,076	282,363	176,232	(106,131)	-37.6%
Interfund	1,828,950	1,317,227	1,458,355	141,128	10.7%
<b>Subtotal of Expenditures</b>	<b>7,023,937</b>	<b>7,541,887</b>	<b>7,875,677</b>	<b>333,790</b>	<b>4.4%</b>
Ending Reserves	783,734	597,546	554,927	(42,619)	-7.1%
<b>Fund Total Uses</b>	<b>7,807,671</b>	<b>8,139,433</b>	<b>8,430,604</b>	<b>291,171</b>	<b>3.6%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Development Services Fund (475)</b>					
Beginning Reserves	836,211	1,259,718	753,337	(506,381)	-40.2%
<b>Revenues:</b>					
Licenses and Permits	1,763,917	1,859,700	1,608,482	(251,218)	-13.5%
Goods and Services Charges	1,072,355	911,000	898,250	(12,750)	-1.4%
Fines	350	300	300	0	0.0%
Miscellaneous	80,522	61,556	43,768	(17,788)	-28.9%
Other Financing Sources	0	0	50,000	50,000	--
<b>Subtotal of Revenues</b>	<b>2,917,144</b>	<b>2,832,556</b>	<b>2,600,800</b>	<b>(231,756)</b>	<b>-8.2%</b>
<b>Fund Total Sources</b>	<b>3,753,355</b>	<b>4,092,274</b>	<b>3,354,137</b>	<b>(738,137)</b>	<b>-18.0%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,597,680	2,350,806	2,157,466	(193,340)	-8.2%
Supplies	146,496	184,915	53,400	(131,515)	-71.1%
Services	90,867	171,149	109,250	(61,899)	-36.2%
Intergovernmental Expenditures	67,174	10,000	0	(10,000)	-100.0%
Capital	0	85,000	59,500	(25,500)	-30.0%
Interfund	696,412	302,888	295,863	(7,025)	-2.3%
<b>Subtotal of Expenditures</b>	<b>2,598,629</b>	<b>3,104,758</b>	<b>2,675,479</b>	<b>(429,279)</b>	<b>-13.8%</b>
Ending Reserves	1,154,726	987,516	678,658	(308,858)	-31.3%
<b>Fund Total Uses</b>	<b>3,753,355</b>	<b>4,092,274</b>	<b>3,354,137</b>	<b>(738,137)</b>	<b>-18.0%</b>
<b>Fleet Administration Fund (510)</b>					
Beginning Reserves	5,614,972	5,424,927	4,689,295	(735,632)	-13.6%
<b>Revenues:</b>					
Goods and Services Charges	131,314	158,845	172,792	13,947	8.8%
Miscellaneous	2,595,066	5,608,914	3,124,084	(2,484,830)	-44.3%
Other Financing Sources	99,742	350,000	200,000	(150,000)	-42.9%
<b>Subtotal of Revenues</b>	<b>2,826,122</b>	<b>6,117,759</b>	<b>3,496,876</b>	<b>(2,620,883)</b>	<b>-42.8%</b>
<b>Fund Total Sources</b>	<b>8,441,094</b>	<b>11,542,686</b>	<b>8,186,171</b>	<b>(3,356,515)</b>	<b>-29.1%</b>
<b>Expenditures:</b>					
Salaries and Benefits	599,826	653,739	685,820	32,081	4.9%
Supplies	275,500	305,160	332,863	27,703	9.1%
Services	190,397	203,458	236,438	32,980	16.2%
Intergovernmental Expenditures	21,304	0	0	0	--
Capital	918,940	4,780,000	1,779,000	(3,001,000)	-62.8%
Interfund	760,926	821,982	985,773	163,791	19.9%
<b>Subtotal of Expenditures</b>	<b>2,766,893</b>	<b>6,764,339</b>	<b>4,019,894</b>	<b>(2,744,445)</b>	<b>-40.6%</b>
Ending Reserves	5,674,201	4,778,347	4,166,277	(612,070)	-12.8%
<b>Fund Total Uses</b>	<b>8,441,094</b>	<b>11,542,686</b>	<b>8,186,171</b>	<b>(3,356,515)</b>	<b>-29.1%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Purchasing/Materials Mngmt Fund (520)</b>					
Beginning Reserves	571,078	346,635	195,129	(151,506)	-43.7%
<b>Revenues:</b>					
Intergovernmental Revenues	0	0	4,370	4,370	--
Goods and Services Charges	2,221,356	1,873,248	2,235,189	361,941	19.3%
Miscellaneous	41,274	45,991	28,271	(17,720)	-38.5%
<b>Subtotal of Revenues</b>	<b>2,262,630</b>	<b>1,919,239</b>	<b>2,267,830</b>	<b>348,591</b>	<b>18.2%</b>
<b>Fund Total Sources</b>	<b>2,833,708</b>	<b>2,265,874</b>	<b>2,462,959</b>	<b>197,085</b>	<b>8.7%</b>
<b>Expenditures:</b>					
Salaries and Benefits	577,463	635,670	665,421	29,751	4.7%
Supplies	1,223,214	1,003,335	1,003,400	65	0.0%
Services	6,880	94,023	14,623	(79,400)	-84.4%
Intergovernmental Expenditures	18,288	3,950	4,350	400	10.1%
Capital	0	0	5,000	5,000	--
Interfund	580,670	358,342	430,244	71,902	20.1%
<b>Subtotal of Expenditures</b>	<b>2,406,515</b>	<b>2,095,320</b>	<b>2,123,038</b>	<b>27,718</b>	<b>1.3%</b>
Ending Reserves	427,193	170,554	339,921	169,367	99.3%
<b>Fund Total Uses</b>	<b>2,833,708</b>	<b>2,265,874</b>	<b>2,462,959</b>	<b>197,085</b>	<b>8.7%</b>
<b>Facilities Administration Fund (530)</b>					
Beginning Reserves	1,016,920	1,041,096	624,132	(416,964)	-40.1%
<b>Revenues:</b>					
Goods and Services Charges	47,398	0	0	0	--
Fines	67	10	10	0	0.0%
Miscellaneous	2,182,025	2,145,150	2,127,251	(17,899)	-0.8%
<b>Subtotal of Revenues</b>	<b>2,229,490</b>	<b>2,145,160</b>	<b>2,127,261</b>	<b>(17,899)</b>	<b>-0.8%</b>
<b>Fund Total Sources</b>	<b>3,246,410</b>	<b>3,186,256</b>	<b>2,751,393</b>	<b>(434,863)</b>	<b>-13.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	883,106	938,720	1,013,793	75,073	8.0%
Supplies	74,567	73,638	88,038	14,400	19.6%
Services	836,481	1,282,700	1,026,950	(255,750)	-19.9%
Intergovernmental Expenditures	4,566	0	0	0	--
Interfund	264,748	249,176	273,271	24,095	9.7%
<b>Subtotal of Expenditures</b>	<b>2,063,468</b>	<b>2,544,234</b>	<b>2,402,052</b>	<b>(142,182)</b>	<b>-5.6%</b>
Ending Reserves	1,182,942	642,022	349,341	(292,681)	-45.6%
<b>Fund Total Uses</b>	<b>3,246,410</b>	<b>3,186,256</b>	<b>2,751,393</b>	<b>(434,863)</b>	<b>-13.6%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Telecommunications Fund (540)</b>					
Beginning Reserves	490,180	75,000	432,331	357,331	476.4%
<b>Revenues:</b>					
Intergovernmental Revenues	0	0	5,630	5,630	--
Goods and Services Charges	432,991	391,275	375,680	(15,595)	-4.0%
Miscellaneous	39,255	36,001	23,495	(12,506)	-34.7%
Other Financing Sources	1,120,000	0	0	0	--
<b>Subtotal of Revenues</b>	<b>1,592,246</b>	<b>427,276</b>	<b>404,805</b>	<b>(22,471)</b>	<b>-5.3%</b>
<b>Fund Total Sources</b>	<b>2,082,426</b>	<b>502,276</b>	<b>837,136</b>	<b>334,860</b>	<b>66.7%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	118,657	99,795	(18,862)	-15.9%
Supplies	45,516	10,108	10,236	128	1.3%
Services	334,347	306,283	248,490	(57,793)	-18.9%
Intergovernmental Expenditures	14,037	10,348	14,346	3,998	38.6%
Capital	643,569	0	0	0	--
Interfund	89,926	17,147	25,349	8,202	47.8%
<b>Subtotal of Expenditures</b>	<b>1,127,395</b>	<b>462,543</b>	<b>398,216</b>	<b>(64,327)</b>	<b>-13.9%</b>
Ending Reserves	955,031	39,733	438,920	399,187	1004.7%
<b>Fund Total Uses</b>	<b>2,082,426</b>	<b>502,276</b>	<b>837,136</b>	<b>334,860</b>	<b>66.7%</b>
<b>Claims Litigation Fund (550)</b>					
Beginning Reserves	4,871,114	4,899,720	4,961,973	62,253	1.3%
<b>Revenues:</b>					
Intergovernmental Revenues	5,409	0	0	0	--
Miscellaneous	931,675	1,117,301	1,089,957	(27,344)	-2.4%
Non Revenues	5,997	8,316	146,025	137,709	1656.0%
<b>Subtotal of Revenues</b>	<b>943,081</b>	<b>1,125,617</b>	<b>1,235,982</b>	<b>110,365</b>	<b>9.8%</b>
<b>Fund Total Sources</b>	<b>5,814,195</b>	<b>6,025,337</b>	<b>6,197,955</b>	<b>172,618</b>	<b>2.9%</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	0	135,102	135,102	--
Supplies	4,594	9,091	4,641	(4,450)	-48.9%
Services	628,788	774,833	849,622	74,789	9.7%
Interfund	236,795	248,735	97,235	(151,500)	-60.9%
<b>Subtotal of Expenditures</b>	<b>870,177</b>	<b>1,032,659</b>	<b>1,086,600</b>	<b>53,941</b>	<b>5.2%</b>
Ending Reserves	4,944,018	4,992,678	5,111,355	118,677	2.4%
<b>Fund Total Uses</b>	<b>5,814,195</b>	<b>6,025,337</b>	<b>6,197,955</b>	<b>172,618</b>	<b>2.9%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Unemployment Compensation Fund (561)</u></b>					
Beginning Reserves	330,295	273,515	192,121	(81,394)	-29.8%
<b>Revenues:</b>					
Miscellaneous	15,124	18,509	68,584	50,075	270.5%
<b>Subtotal of Revenues</b>	<b>15,124</b>	<b>18,509</b>	<b>68,584</b>	<b>50,075</b>	<b>270.5%</b>
<b>Fund Total Sources</b>	<b>345,419</b>	<b>292,024</b>	<b>260,705</b>	<b>(31,319)</b>	<b>-10.7%</b>
<b>Expenditures:</b>					
Salaries and Benefits	68,752	100,000	120,000	20,000	20.0%
Services	0	0	20,000	20,000	--
Interfund	1,370	1,684	1,773	89	5.3%
<b>Subtotal of Expenditures</b>	<b>70,122</b>	<b>101,684</b>	<b>141,773</b>	<b>40,089</b>	<b>39.4%</b>
Ending Reserves	275,297	190,340	118,932	(71,408)	-37.5%
<b>Fund Total Uses</b>	<b>345,419</b>	<b>292,024</b>	<b>260,705</b>	<b>(31,319)</b>	<b>-10.7%</b>
<b><u>Workers Comp Self-Insurance Fund (562)</u></b>					
Beginning Reserves	750,020	733,797	780,238	46,441	6.3%
<b>Revenues:</b>					
Miscellaneous	787,526	604,129	582,536	(21,593)	-3.6%
<b>Subtotal of Revenues</b>	<b>787,526</b>	<b>604,129</b>	<b>582,536</b>	<b>(21,593)</b>	<b>-3.6%</b>
<b>Fund Total Sources</b>	<b>1,537,546</b>	<b>1,337,926</b>	<b>1,362,774</b>	<b>24,848</b>	<b>1.9%</b>
<b>Expenditures:</b>					
Salaries and Benefits	79,763	130,360	136,233	5,873	4.5%
Supplies	6,827	2,612	3,200	588	22.5%
Services	412,951	490,850	532,750	41,900	8.5%
Intergovernmental Expenditures	57,750	90,000	70,000	(20,000)	-22.2%
Interfund	26,391	23,961	20,605	(3,356)	-14.0%
<b>Subtotal of Expenditures</b>	<b>583,682</b>	<b>737,783</b>	<b>762,788</b>	<b>25,005</b>	<b>3.4%</b>
Ending Reserves	953,864	600,143	599,986	(157)	0.0%
<b>Fund Total Uses</b>	<b>1,537,546</b>	<b>1,337,926</b>	<b>1,362,774</b>	<b>24,848</b>	<b>1.9%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Health Benefits Fund (565)</b>					
Beginning Reserves	1,133,532	1,170,626	998,016	(172,610)	-14.7%
<b>Revenues:</b>					
Miscellaneous	8,928,769	10,071,102	10,910,559	839,457	8.3%
<b>Subtotal of Revenues</b>	<b>8,928,769</b>	<b>10,071,102</b>	<b>10,910,559</b>	<b>839,457</b>	<b>8.3%</b>
<b>Fund Total Sources</b>	<b>10,062,301</b>	<b>11,241,728</b>	<b>11,908,575</b>	<b>666,847</b>	<b>5.9%</b>
<b>Expenditures:</b>					
Salaries and Benefits	249,096	199,993	238,681	38,688	19.3%
Supplies	18,122	23,404	23,755	351	1.5%
Services	8,376,460	9,962,750	10,727,750	765,000	7.7%
Intergovernmental Expenditures	8,489	600	600	0	0.0%
Interfund	129,842	128,799	135,946	7,147	5.5%
<b>Subtotal of Expenditures</b>	<b>8,782,009</b>	<b>10,315,546</b>	<b>11,126,732</b>	<b>811,186</b>	<b>7.9%</b>
Ending Reserves	1,280,292	926,182	781,843	(144,339)	-15.6%
<b>Fund Total Uses</b>	<b>10,062,301</b>	<b>11,241,728</b>	<b>11,908,575</b>	<b>666,847</b>	<b>5.9%</b>
<b>Firefighter Pension and Benefit Fund (612)</b>					
Beginning Reserves	3,188,417	4,915,914	3,646,056	(1,269,858)	-25.8%
<b>Revenues:</b>					
Taxes	1,541,703	1,550,545	1,581,050	30,505	2.0%
Intergovernmental Revenues	107,531	99,830	109,314	9,484	9.5%
Miscellaneous	249,987	782,966	458,011	(324,955)	-41.5%
Non Revenues	72,189	116,051	223,539	107,488	92.6%
<b>Subtotal of Revenues</b>	<b>1,971,410</b>	<b>2,549,392</b>	<b>2,371,914</b>	<b>(177,478)</b>	<b>-7.0%</b>
<b>Fund Total Sources</b>	<b>5,159,827</b>	<b>7,465,306</b>	<b>6,017,970</b>	<b>(1,447,336)</b>	<b>-19.4%</b>
<b>Expenditures:</b>					
Salaries and Benefits	1,311,537	1,580,000	1,640,000	60,000	3.8%
Supplies	37,692	65,100	65,100	0	0.0%
Services	20,685	171,750	157,250	(14,500)	-8.4%
Principal and Interest	0	2,250,000	0	(2,250,000)	-100.0%
Interfund	461	514	928	414	80.5%
<b>Subtotal of Expenditures</b>	<b>1,370,375</b>	<b>4,067,364</b>	<b>1,863,278</b>	<b>(2,204,086)</b>	<b>-54.2%</b>
Ending Reserves	3,789,452	3,397,942	4,154,692	756,750	22.3%
<b>Fund Total Uses</b>	<b>5,159,827</b>	<b>7,465,306</b>	<b>6,017,970</b>	<b>(1,447,336)</b>	<b>-19.4%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>Police Pension and Benefit Fund (613)</b>					
Beginning Reserves	2,666,956	4,477,622	4,927,261	449,639	10.0%
<b>Revenues:</b>					
Miscellaneous	1,163,532	1,288,988	1,113,701	(175,287)	-13.6%
<b>Subtotal of Revenues</b>	<b>1,163,532</b>	<b>1,288,988</b>	<b>1,113,701</b>	<b>(175,287)</b>	<b>-13.6%</b>
<b>Fund Total Sources</b>	<b>3,830,488</b>	<b>5,766,610</b>	<b>6,040,962</b>	<b>274,352</b>	<b>4.8%</b>
<b>Expenditures:</b>					
Salaries and Benefits	685,997	735,000	855,000	120,000	16.3%
Supplies	32,407	37,100	40,100	3,000	8.1%
Services	19,768	179,400	164,900	(14,500)	-8.1%
Interfund	307	406	754	348	85.7%
<b>Subtotal of Expenditures</b>	<b>738,479</b>	<b>951,906</b>	<b>1,060,754</b>	<b>108,848</b>	<b>11.4%</b>
Ending Reserves	3,092,009	4,814,704	4,980,208	165,504	3.4%
<b>Fund Total Uses</b>	<b>3,830,488</b>	<b>5,766,610</b>	<b>6,040,962</b>	<b>274,352</b>	<b>4.8%</b>
<b>Firefighter's LT Care Fund (614)</b>					
Beginning Reserves	1,220,945	0	0	0	--
<b>Revenues:</b>					
Miscellaneous	250,541	0	0	0	--
<b>Subtotal of Revenues</b>	<b>250,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>1,471,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Expenditures:</b>					
Services	96,908	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>96,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	1,374,578	0	0	0	--
<b>Fund Total Uses</b>	<b>1,471,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Police Officer's LT Care Fund (615)</b>					
Beginning Reserves	1,289,719	0	0	0	--
<b>Revenues:</b>					
Miscellaneous	251,778	0	0	0	--
<b>Subtotal of Revenues</b>	<b>1,541,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>1,541,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
<b>Expenditures:</b>					
Services	43,327	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>43,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	1,498,170	0	0	0	--
<b>Fund Total Uses</b>	<b>1,541,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>

(Fund 614 was closed and added to fund 612. Fund 615 was closed and added to fund 613.)

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted Amount	Percent
<b><u>Greenways Maint Endowment Fund (701)</u></b>					
Beginning Reserves	2,153,957	2,526,373	3,010,973	484,600	19.2%
<b>Revenues:</b>					
Taxes	348,320	360,000	363,600	3,600	1.0%
Miscellaneous	90,726	113,970	102,034	(11,936)	-10.5%
<b>Subtotal of Revenues</b>	<b>439,046</b>	<b>473,970</b>	<b>465,634</b>	<b>(8,336)</b>	<b>-1.8%</b>
<b>Fund Total Sources</b>	<b>2,593,003</b>	<b>3,000,343</b>	<b>3,476,607</b>	<b>476,264</b>	<b>15.9%</b>
<b>Expenditures:</b>					
Intergovernmental Expenditures	56,000	0	0	0	--
<b>Subtotal of Expenditures</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>--</b>
Ending Reserves	2,537,003	3,000,343	3,476,607	476,264	15.9%
<b>Fund Total Uses</b>	<b>2,593,003</b>	<b>3,000,343</b>	<b>3,476,607</b>	<b>476,264</b>	<b>15.9%</b>
<b><u>Nat Res Protect &amp; Restoration Fund (702)</u></b>					
Beginning Reserves	1,909,452	4,513,802	1,277,890	(3,235,912)	-71.7%
<b>Revenues:</b>					
Miscellaneous	190,947	200,000	213,807	13,807	6.9%
<b>Subtotal of Revenues</b>	<b>190,947</b>	<b>200,000</b>	<b>213,807</b>	<b>13,807</b>	<b>6.9%</b>
<b>Fund Total Sources</b>	<b>2,100,399</b>	<b>4,713,802</b>	<b>1,491,697</b>	<b>(3,222,105)</b>	<b>-68.4%</b>
<b>Expenditures:</b>					
Services	0	0	183,000	183,000	--
Principal and Interest	0	2,885,000	0	(2,885,000)	-100.0%
<b>Subtotal of Expenditures</b>	<b>0</b>	<b>2,885,000</b>	<b>183,000</b>	<b>(2,702,000)</b>	<b>-93.7%</b>
Ending Reserves	2,100,399	1,828,802	1,308,697	(520,105)	-28.4%
<b>Fund Total Uses</b>	<b>2,100,399</b>	<b>4,713,802</b>	<b>1,491,697</b>	<b>(3,222,105)</b>	<b>-68.4%</b>

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

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>Public Facilities District Fund (965 - was #165 in 2007)</b>					
Beginning Reserves	4,778,049	5,284,016	1,892,696	(3,391,320)	-64.2%
<b>Revenues:</b>					
Taxes	1,128,194	1,203,442	1,185,769	(17,673)	-1.5%
Intergovernmental Revenues	189,646	0	0	0	--
Goods and Services Charges	5,636	0	0	0	--
Miscellaneous	246,294	288,846	49,449	(239,397)	-82.9%
Non Revenues	9,995,000	2,885,000	0	(2,885,000)	-100.0%
<b>Subtotal of Revenues</b>	<b>16,342,819</b>	<b>4,377,288</b>	<b>1,235,218</b>	<b>(3,142,070)</b>	<b>-71.8%</b>
<b>Fund Total Sources</b>	<b>16,342,819</b>	<b>9,661,304</b>	<b>3,127,914</b>	<b>(6,533,390)</b>	<b>-67.6%</b>
<b>Expenditures:</b>					
Salaries and Benefits	92,786	80,505	73,404	(7,101)	-8.8%
Supplies	14,716	5,029	840	(4,189)	-83.3%
Services	864,085	344,867	28,894	(315,973)	-91.6%
Intergovernmental Expenditures	565,498	570,323	735,874	165,551	29.0%
Capital	2,660,012	5,000,000	0	(5,000,000)	-100.0%
Principal and Interest	289,722	497,000	537,597	40,597	8.2%
Interfund	74,977	78,839	0	(78,839)	-100.0%
<b>Subtotal of Expenditures</b>	<b>4,561,796</b>	<b>6,576,563</b>	<b>1,376,609</b>	<b>(5,199,954)</b>	<b>-79.1%</b>
Ending Reserves	11,781,023	3,084,741	1,751,305	(1,333,436)	-43.2%
<b>Fund Total Uses</b>	<b>16,342,819</b>	<b>9,661,304</b>	<b>3,127,914</b>	<b>(6,533,390)</b>	<b>-67.6%</b>
<b>Public Development Authority Fund (970)</b>					
<b>Revenues:</b>					
Intergovernmental Revenues	0	0	500,000	500,000	--
<b>Subtotal of Revenues</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>--</b>
<b>Fund Total Sources</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>--</b>
<b>Expenditures:</b>					
Salaries and Benefits	0	0	231,775	231,775	--
Supplies	0	0	16,110	16,110	--
Services	0	0	242,115	242,115	--
Intergovernmental Expenditures	0	0	10,000	10,000	--
<b>Subtotal of Expenditures</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>--</b>
<b>Fund Total Uses</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>--</b>

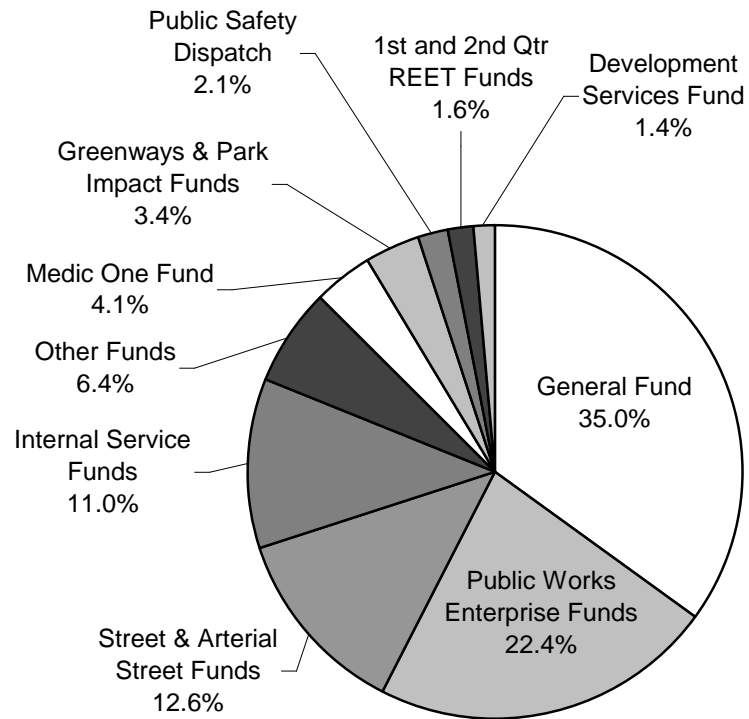
**Revenues and Sources, Expenditures and Uses – All Funds  
(continued)**

	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Adopted	
				Amount	Percent
<b>All Funds</b>					
Beginning Reserves	127,397,687	90,374,092	87,272,784	(3,101,308)	-3.4%
<b>Revenues:</b>					
Taxes	70,998,744	73,312,093	71,903,259	(1,408,834)	-1.9%
Licenses and Permits	2,825,160	2,956,298	2,657,490	(298,808)	-10.1%
Intergovernmental Revenues	14,700,062	23,353,951	20,991,473	(2,362,478)	-10.1%
Goods and Services Charges	60,957,737	59,146,151	60,644,783	1,498,632	2.5%
Fines	2,058,324	2,279,302	2,168,678	(110,624)	-4.9%
Miscellaneous	35,419,258	31,405,977	27,187,788	(4,218,189)	-13.4%
Non Revenues	10,920,026	5,259,367	369,564	(4,889,803)	-93.0%
Other Financing Sources	7,943,917	6,023,674	8,270,905	2,247,231	37.3%
<b>Subtotal of Revenues</b>	<b>205,823,228</b>	<b>203,736,813</b>	<b>194,193,940</b>	<b>(9,542,873)</b>	<b>-4.7%</b>
<b>All Funds Total Sources</b>	<b>333,220,915</b>	<b>294,110,905</b>	<b>281,466,724</b>	<b>(12,644,181)</b>	<b>-4.3%</b>
<b>Expenditures:</b>					
Salaries and Benefits	67,104,777	75,835,725	79,570,188	3,734,463	4.9%
Supplies	7,716,176	8,139,396	8,434,112	294,716	3.6%
Services	32,295,246	37,773,345	42,906,911	5,133,566	13.6%
Intergovernmental Expenditures	17,419,045	15,597,352	15,381,695	(215,657)	-1.4%
Capital	23,448,390	53,304,760	35,276,915	(18,027,845)	-33.8%
Principal and Interest	9,625,090	13,750,772	9,058,314	(4,692,458)	-34.1%
Interfund	24,002,523	25,225,924	23,547,869	(1,678,055)	-6.7%
<b>Subtotal of Expenditures</b>	<b>181,611,247</b>	<b>229,627,274</b>	<b>214,176,004</b>	<b>(15,451,270)</b>	<b>-6.7%</b>
Ending Reserves	151,609,668	64,483,631	67,290,720	2,807,089	4.4%
<b>All Funds Total Uses</b>	<b>333,220,915</b>	<b>294,110,905</b>	<b>281,466,724</b>	<b>(12,644,181)</b>	<b>-4.3%</b>

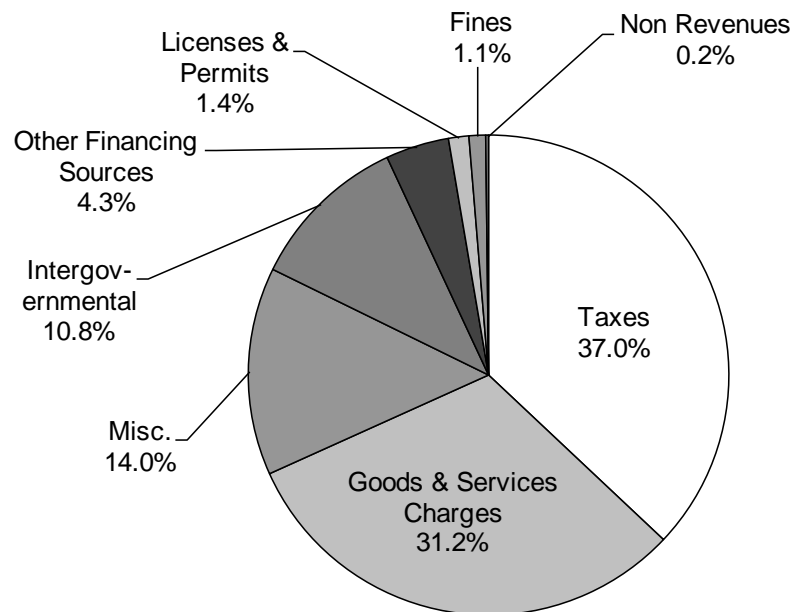
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## Revenue Summary

**Revenues by Fund  
(Excluding  
Reserves)**



**Revenues by Type  
All Funds  
(Excluding  
Reserves)**



## **Revenue Type Definitions**

**Beginning Reserves:** Is the difference between those assets that can reasonably be expected to be available for use within the year, or shortly thereafter, and those 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:** These include charges for issuance of licenses and permits, for example, Business Licenses. This category does not include inspection 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 or another City department or group. Examples include water service, sewer service, Medic One service, and golf course user fees.

**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, rents, leases, concessions, and contributions from private sources. Examples include interest earnings and rental income.

**Non-Revenues:** These revenues are for items such as interfund loan proceeds 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.

**Revenue Summary by Fund, Department and Type**

	<b>Taxes</b>	<b>Licenses &amp; Permits</b>	<b>Intergov- ernmental</b>	<b>Goods &amp; Services Charges</b>	<b>Fines</b>
<b>Fund: 001 General</b>					
NON-DEPARTMENTAL	51,241,250	638,000	938,543	2,575	-
LIBRARY	-	-	133,008	23,156	120,000
PARKS & RECREATION	32,381	-	40,000	1,730,044	-
JUDICIAL & SUPPORT SERV	-	-	62,500	439,768	1,031,500
POLICE	277,000	41,533	353,251	672,595	-
FINANCE	-	-	10,300	1,427,520	-
HUMAN RESOURCES	-	-	3,000	618,777	-
ITSD	-	205,000	24,038	383,173	-
OFFICE OF THE MAYOR	-	-	-	415,956	-
LEGAL	-	-	6,147	238,813	61,735
FIRE	-	-	42,239	193,000	-
CITY COUNCIL	-	-	-	179,689	-
PLANNING & COM DEVEL	-	1,475	48,000	25,955	-
HEARING EXAMINER	-	-	-	74,144	-
MUSEUM	-	-	22,539	15,415	-
<b>Total General</b>	<b>51,550,631</b>	<b>886,008</b>	<b>1,683,565</b>	<b>6,440,580</b>	<b>1,213,235</b>
<b>Fund: 111 Street</b>					
PUBLIC WORKS	8,114,799	53,000	8,423,194	7,127,954	-
<b>Fund: 112 Arterial St Construction</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 113 Paths &amp; Trails Reserve</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 123 Parksite Acquisition</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 124 Technology Replacement &amp; Reserve</b>					
ITSD	-	-	-	-	-
<b>Fund: 125 Capital Maint</b>					
NON-DEPARTMENTAL	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
FIRE	-	-	-	-	-
<b>Total Capital Maint</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund: 126 Library Gift</b>					
LIBRARY	-	-	-	-	-
<b>Fund: 131 Olympic Pipeline Incident</b>					
PUBLIC WORKS	-	-	-	-	-

**2009 Budget**

<b>Misc.</b>	<b>Non Revenues</b>	<b>Other Financing Sources</b>	<b>Revenue Total (No Reserves)</b>	<b>Estimated Beginning Reserves</b>	<b>Used From (Returned To)</b>	<b>Total Revenues &amp; Reserves</b>
813,124	-	377,199	54,010,691	11,152,162	(55,099,398)	10,063,455
73,400	-	3,000,000	3,349,564	-	3,697,456	7,047,020
361,276	-	-	2,163,701	80,000	5,811,496	8,055,197
34,913	-	367,129	1,935,810	-	1,176,449	3,112,259
12,194	-	294,962	1,651,535	11,117	18,834,180	20,496,832
-	-	-	1,437,820	-	597,604	2,035,424
-	-	-	621,777	-	926,443	1,548,220
56	-	-	612,267	68,341	1,960,332	2,640,940
-	-	157,000	572,956	-	1,575,701	2,148,657
875	-	-	307,570	1,375,756	1,139,385	2,822,711
18,467	-	-	253,706	1,807	14,204,013	14,459,526
-	-	-	179,689	-	292,712	472,401
1,851	-	-	77,281	-	3,046,547	3,123,828
-	-	-	74,144	-	123,658	197,802
24,476	-	-	62,430	-	1,713,422	1,775,852
1,340,632	-	4,196,290	67,310,941	12,689,183	-	80,000,124
550,510	-	-	24,269,457	2,086,883	-	26,356,340
30,382	-	-	30,382	128,036	-	158,418
1,104	-	6,500	7,604	45,502	-	53,106
9,480	-	-	9,480	57,027	-	66,507
92,282	-	190,000	282,282	1,485,206	-	1,767,488
74,382	-	400,000	474,382	1,215,516	(910,010)	779,888
20,000	-	-	20,000	-	835,000	855,000
-	-	15,000	15,000	-	35,000	50,000
-	-	-	-	-	40,010	40,010
94,382	-	415,000	509,382	1,215,516	-	1,724,898
15,000	-	-	15,000	25,148	-	40,148
26,339	-	-	26,339	223,594	-	249,933

**Revenue Summary by Fund, Department and Type  
(continued)**

	<b>Taxes</b>	<b>Licenses &amp; Permits</b>	<b>Intergov- ernmental</b>	<b>Goods &amp; Services Charges</b>	<b>Fines</b>
<b>Fund: 132 Squalicum Park/Olympic</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 133 Olympic - Restoration</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 134 Olympic-Whatcom Falls Park Addl</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 135 Little Squalicum-Oeser Settlement</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 141 1st 1/4% Real Estate Excise Tax</b>					
NON-DEPARTMENTAL	1,400,000	-	-	-	-
OFFICE OF THE MAYOR	-	-	-	-	-
PARKS & RECREATION	-	-	-	300	-
PUBLIC WORKS	-	-	-	-	-
<b>Total 1st 1/4% Real Estate Excise Tax</b>	<b>1,400,000</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>
<b>Fund: 142 2nd 1/4% Real Estate Excise Tax</b>					
NON-DEPARTMENTAL	1,400,000	-	-	-	-
PARKS & RECREATION	-	-	-	300	-
PUBLIC WORKS	-	-	-	-	-
<b>Total 2nd 1/4% Real Estate Excise Tax</b>	<b>1,400,000</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>
<b>Fund: 151 Police Federal Equitable Share</b>					
POLICE	-	-	-	-	-
<b>Fund: 152 Asset Forfeiture/Drug Enforce.</b>					
POLICE	-	-	-	-	-
<b>Fund: 153 Criminal Justice</b>					
POLICE	-	-	257,229	-	-
<b>Fund: 160 Public Safety Dispatch</b>					
POLICE	-	-	2,308,078	1,672,738	-
FIRE	-	-	-	-	-
<b>Total Public Safety Dispatch</b>	<b>-</b>	<b>-</b>	<b>2,308,078</b>	<b>1,672,738</b>	<b>-</b>
<b>Fund: 172 Beyond Greenways</b>					
PARKS & RECREATION	-	-	-	1,200	-
<b>Fund: 173 Greenways III</b>					
PARKS & RECREATION	3,677,410	-	2,133,183	1,200	-

**2009 Budget**

<b>Misc.</b>	<b>Non Revenues</b>	<b>Other Financing Sources</b>	<b>Revenue Total (No Reserves)</b>	<b>Estimated Beginning Reserves</b>	<b>Used From (Returned To)</b>	<b>Total Revenues &amp; Reserves</b>
-	-	-	-	5,805	-	5,805
27,615	-	-	27,615	37,507	-	65,122
12,848	-	-	12,848	247,114	-	259,962
11,172	-	-	11,172	41,730	-	52,902
139,985	-	-	1,539,985	1,555,856	(1,269,747)	1,826,094
19,751	-	-	19,751	-	(19,751)	-
-	-	-	300	-	529,498	529,798
-	-	-	-	-	760,000	760,000
159,736	-	-	1,560,036	1,555,856	-	3,115,892
198,313	-	-	1,598,313	107,822	(799,700)	906,435
-	-	-	300	-	249,700	250,000
-	-	-	-	-	550,000	550,000
198,313	-	-	1,598,613	107,822	-	1,706,435
6,879	-	-	6,879	137,082	-	143,961
62,382	-	-	62,382	99,313	-	161,695
17,894	-	-	275,123	482,764	-	757,887
78,854	-	-	4,059,670	1,764,781	(1,299,146)	4,525,305
-	-	-	-	-	1,299,146	1,299,146
78,854	-	-	4,059,670	1,764,781	-	5,824,451
70,034	-	-	71,234	507,787	-	579,021
127,526	-	-	5,939,319	229,279	-	6,168,598

**Revenue Summary by Fund, Department and Type  
(continued)**

	<b>Taxes</b>	<b>Licenses &amp; Permits</b>	<b>Intergov- ernmental</b>	<b>Goods &amp; Services Charges</b>	<b>Fines</b>
<b>Fund: 177 Parks Impact</b> PARKS & RECREATION	-	-	-	500,000	-
<b>Fund: 178 Sportsplex</b> PARKS & RECREATION	-	-	-	-	-
<b>Fund: 180 Tourism</b> PLANNING & COM DEVEL	1,000,000	-	-	-	-
<b>Fund: 190 Community Develop Block Grant</b> PLANNING & COM DEVEL	-	-	838,000	190,864	-
<b>Fund: 191 HOME Investment Partnership Grant</b> PLANNING & COM DEVEL	-	-	616,000	1,817	-
<b>Fund: 214 2001 Fire UTGO Bond</b> FINANCE	350,000	-	-	-	-
<b>Fund: 222 1999 LTGO Bond Redemption</b> FINANCE	-	-	-	-	-
<b>Fund: 223 Refunding GO Bonds 1996</b> FINANCE	-	-	-	-	-
<b>Fund: 224 Sportsplex Acquisition Debt</b> FINANCE	-	-	-	-	-
<b>Fund: 225 2004 PFD/Civic Field LTGO</b> FINANCE	-	-	590,736	-	-
<b>Fund: 226 2009 Library LTGO</b> FINANCE	-	-	-	-	-
<b>Fund: 231 Drake Note</b> FINANCE	-	-	-	-	-
<b>Fund: 234 CERB Loans</b> FINANCE	-	-	-	104,775	-
<b>Fund: 235 PW Trust Loan-Str Overlay</b> FINANCE	-	-	-	-	-
<b>Fund: 245 LID Guaranty</b> FINANCE	-	-	-	-	-

**2009 Budget**

<b>Misc.</b>	<b>Non Revenues</b>	<b>Other Financing Sources</b>	<b>Revenue Total (No Reserves)</b>	<b>Estimated Beginning Reserves</b>	<b>Used From (Returned To)</b>	<b>Total Revenues &amp; Reserves</b>
77,566	-	-	577,566	1,335,830	-	1,913,396
5,909	-	-	5,909	30,661	-	36,570
13,432	-	-	1,013,432	300,000	-	1,313,432
44,716	-	-	1,073,580	302,214	-	1,375,794
42,561	-	-	660,378	-	-	660,378
5,584	-	-	355,584	28,156	-	383,740
-	-	547,075	547,075	-	-	547,075
-	-	347,648	347,648	-	-	347,648
267,701	-	-	267,701	22,259	-	289,960
-	-	651,877	1,242,613	-	-	1,242,613
-	-	231,970	231,970	-	-	231,970
-	-	17,964	17,964	-	-	17,964
8,068	-	-	112,843	-	-	112,843
-	-	168,991	168,991	-	-	168,991
9,375	-	-	9,375	290,793	-	300,168

**Revenue Summary by Fund, Department and Type  
(continued)**

	<b>Taxes</b>	<b>Licenses &amp; Permits</b>	<b>Intergov- ernmental</b>	<b>Goods &amp; Services Charges</b>	<b>Fines</b>
<b>Fund: 341 Civic Field Improvement</b> PARKS & RECREATION	-	-	-	-	-
<b>Fund: 410 Water</b> PUBLIC WORKS	-	-	-	15,917,971	43,775
<b>Fund: 420 Wastewater</b> PUBLIC WORKS	-	-	3,000	16,505,403	49,440
<b>Fund: 430 Storm/Surface Water Utility</b> PUBLIC WORKS	-	110,000	34,000	4,597,000	11,718
<b>Fund: 440 Solid Waste</b> PUBLIC WORKS	1,280,000	-	120,000	107,626	-
<b>Fund: 456 Cemetery</b> PARKS & RECREATION	-	-	-	372,332	-
<b>Fund: 460 Golf Course</b> PARKS & RECREATION	-	-	-	-	-
<b>Fund: 465 Parking Services</b> PUBLIC WORKS	-	-	-	-	850,200
<b>Fund: 470 Medic One</b> FIRE	-	-	3,365,174	3,420,812	-
<b>Fund: 475 Development Services</b> PLANNING & COM DEVEL	-	1,608,482	-	898,250	300
<b>Fund: 510 Fleet Administration</b> PUBLIC WORKS	-	-	-	172,792	-
<b>Fund: 520 Purchasing/Materials Mngmt</b> PUBLIC WORKS	-	-	4,370	2,235,189	-
<b>Fund: 530 Facilities Administration</b> PUBLIC WORKS	-	-	-	-	10
<b>Fund: 540 Telecommunications</b> ITSD	-	-	5,630	375,680	-
<b>Fund: 550 Claims Litigation</b> LEGAL	-	-	-	-	-

**2009 Budget**

<b>Misc.</b>	<b>Non Revenues</b>	<b>Other Financing Sources</b>	<b>Revenue Total (No Reserves)</b>	<b>Estimated Beginning Reserves</b>	<b>Used From (Returned To)</b>	<b>Total Revenues &amp; Reserves</b>
-	-	-	-	8,357	-	8,357
637,391	-	-	16,599,137	13,101,217	-	29,700,354
815,028	-	-	17,372,871	9,193,136	-	26,566,007
124,959	-	-	4,877,677	1,286,534	-	6,164,211
275,270	-	-	1,782,896	6,647,012	-	8,429,908
24,001	-	221,480	617,813	389,304	-	1,007,117
182,137	-	-	182,137	63,783	-	245,920
1,721,638	-	-	2,571,838	2,164,218	-	4,736,056
63,581	-	1,026,110	7,875,677	554,927	-	8,430,604
43,768	-	50,000	2,600,800	753,337	-	3,354,137
3,124,084	-	200,000	3,496,876	4,689,295	-	8,186,171
28,271	-	-	2,267,830	195,129	-	2,462,959
2,127,251	-	-	2,127,261	624,132	-	2,751,393
23,495	-	-	404,805	432,331	-	837,136
1,089,957	146,025	-	1,235,982	4,961,973	-	6,197,955

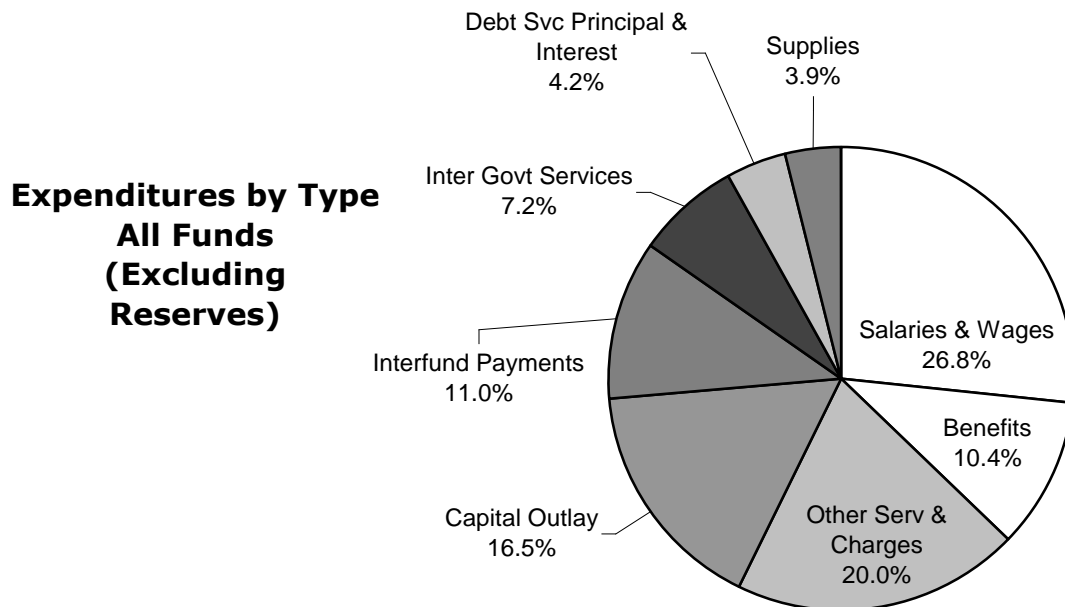
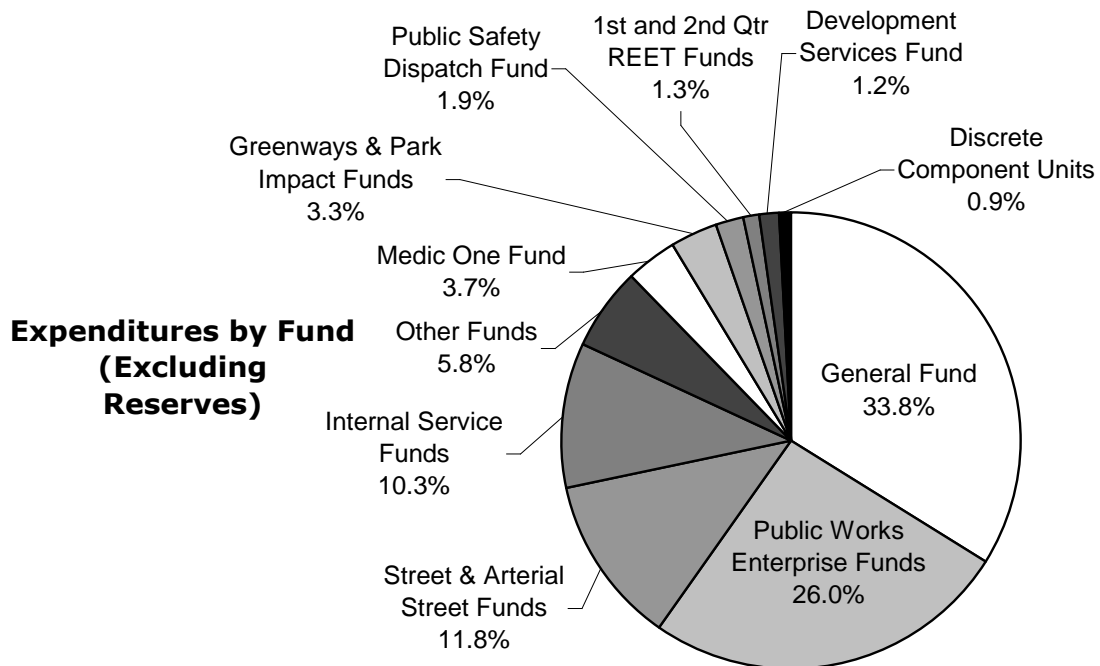
**Revenue Summary by Fund, Department and Type  
(continued)**

	<b>Taxes</b>	<b>Licenses &amp; Permits</b>	<b>Intergov- ernmental</b>	<b>Goods &amp; Services Charges</b>	<b>Fines</b>
<b>Fund: 561 Unemployment Compensation</b>					
HUMAN RESOURCES	-	-	-	-	-
<b>Fund: 562 Workers Comp Self-Insurance</b>					
HUMAN RESOURCES	-	-	-	-	-
<b>Fund: 565 Health Benefits</b>					
HUMAN RESOURCES	-	-	-	-	-
<b>Fund: 612 Firefighter Pension and Benefit</b>					
HUMAN RESOURCES	1,581,050	-	109,314	-	-
<b>Fund: 613 Police Pension and Benefit</b>					
HUMAN RESOURCES	-	-	-	-	-
<b>Fund: 701 Greenways Maint Endowment</b>					
PARKS & RECREATION	363,600	-	-	-	-
<b>Fund: 702 Nat Res Protect &amp; Restoration</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 965 Public Facilities District</b>					
PUBLIC FACILITIES DIST	1,185,769	-	-	-	-
<b>Fund: 970 Public Development Authority</b>					
PUBLIC DEVELOPMENT AUTH	-	-	500,000	-	-
<b>Total All Funds</b>	<b>71,903,259</b>	<b>2,657,490</b>	<b>20,991,473</b>	<b>60,644,783</b>	<b>2,168,678</b>

**2009 Budget**

<b>Misc.</b>	<b>Non Revenues</b>	<b>Other Financing Sources</b>	<b>Revenue Total (No Reserves)</b>	<b>Estimated Beginning Reserves</b>	<b>Used From (Returned To)</b>	<b>Total Revenues &amp; Reserves</b>
68,584	-	-	68,584	192,121	-	260,705
582,536	-	-	582,536	780,238	-	1,362,774
10,910,559	-	-	10,910,559	998,016	-	11,908,575
458,011	223,539	-	2,371,914	3,646,056	-	6,017,970
1,113,701	-	-	1,113,701	4,927,261	-	6,040,962
102,034	-	-	465,634	3,010,973	-	3,476,607
213,807	-	-	213,807	1,277,890	-	1,491,697
49,449	-	-	1,235,218	1,892,696	-	3,127,914
-	-	-	500,000	-	-	500,000
<b>27,187,788</b>	<b>369,564</b>	<b>8,270,905</b>	<b>194,193,940</b>	<b>87,272,784</b>	<b>-</b>	<b>281,466,724</b>

## Expenditure Summary



## **Expenditure Type Definitions**

**Ending Reserves:** Is the difference between those assets that can reasonably be expected to be available for use within the year, or shortly thereafter, and those 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. Transfers within the City from one fund to another are also included in this object.

**Capital Outlay:** Expenditures of \$5,000 or more for the acquisition of, or additions to, fixed assets. Examples include land, buildings, machinery and equipment.

**Debt Service:** Payment of interest and principal to holders of the City's indebtedness.

**Interfund Payment for Services (Interfund Charges):** Reflects the purchase of services or supplies provided by another City group or department.

**Expenditure Summary by Fund, Department and Type**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
<b>Fund: 001 General</b>					
OFFICE OF THE MAYOR	655,353	233,195	48,342	842,961	326,177
CITY COUNCIL	263,078	114,975	29,575	39,068	-
HEARING EXAMINER	139,383	44,296	3,960	7,258	-
MUSEUM	978,063	387,815	141,434	214,751	284
LIBRARY	1,985,204	771,029	678,851	73,483	7,700
FINANCE	1,169,736	463,853	58,022	150,753	124,874
HUMAN RESOURCES	711,517	280,335	53,300	456,120	250
ITSD	1,338,845	473,157	97,569	573,392	1,511
LEGAL	833,996	297,337	21,570	208,532	-
JUDICIAL & SUPPORT SERV	1,119,791	453,580	54,882	992,003	327,000
PARKS & RECREATION	3,898,970	1,568,258	567,755	1,196,251	24,337
PLANNING & COM DEVEL	1,438,704	521,854	48,070	870,358	120,000
FIRE	9,512,987	2,629,804	420,987	537,659	3,800
POLICE	11,132,407	3,127,931	921,695	964,902	1,566,897
NON-DEPARTMENTAL	-	-	-	120,000	3,713,574
<b>Total General</b>	<b>35,178,034</b>	<b>11,367,419</b>	<b>3,146,012</b>	<b>7,247,491</b>	<b>6,216,404</b>
<b>Fund: 111 Street</b>					
PUBLIC WORKS	5,691,038	2,127,837	888,478	8,328,768	620,490
<b>Fund: 112 Arterial St Construction</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 113 Paths &amp; Trails Reserve</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 123 Parksite Acquisition</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 124 Technology Replacement &amp; Reserve</b>					
ITSD	-	-	76,000	-	-
<b>Fund: 125 Capital Maint</b>					
PARKS & RECREATION	-	-	-	50,000	-
PUBLIC WORKS	-	-	-	855,000	-
FIRE	-	-	-	40,010	-
NON-DEPARTMENTAL	-	-	-	-	-
<b>Total Capital Maint</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>945,010</b>	<b>-</b>
<b>Fund: 126 Library Gift</b>					
LIBRARY	-	-	15,000	-	-

**2009 Budget**

<b>Capital Outlay</b>	<b>Debt Svc Principal</b>	<b>Debt Svc Interest</b>	<b>Interfund Payments</b>	<b>Expenditure Total (No Reserves)</b>	<b>Budgeted Ending Reserve</b>	<b>Total Expenditure &amp; Reserves</b>
-	-	-	42,629	2,148,657	-	2,148,657
-	-	-	25,705	472,401	-	472,401
-	-	-	2,905	197,802	-	197,802
-	-	-	53,505	1,775,852	-	1,775,852
2,940,000	-	60,000	530,753	7,047,020	-	7,047,020
-	-	-	68,186	2,035,424	-	2,035,424
-	-	-	46,698	1,548,220	-	1,548,220
-	-	-	106,927	2,591,401	49,539	2,640,940
-	-	-	185,520	1,546,955	1,275,756	2,822,711
-	-	-	165,003	3,112,259	-	3,112,259
-	-	-	679,626	7,935,197	120,000	8,055,197
-	-	-	124,842	3,123,828	-	3,123,828
-	187,176	56,302	1,109,004	14,457,719	1,807	14,459,526
58,000	-	-	2,713,883	20,485,715	11,117	20,496,832
-	-	-	-	3,833,574	6,229,881	10,063,455
2,998,000	187,176	116,302	5,855,186	72,312,024	7,688,100	80,000,124
4,325,000	-	-	3,201,711	25,183,322	1,173,018	26,356,340
-	-	-	-	-	158,418	158,418
-	-	-	-	-	53,106	53,106
-	-	-	-	-	66,507	66,507
760,000	-	-	95,000	931,000	836,488	1,767,488
-	-	-	-	50,000	-	50,000
-	-	-	-	855,000	-	855,000
-	-	-	-	40,010	-	40,010
-	-	-	-	-	779,888	779,888
-	-	-	-	945,010	779,888	1,724,898
-	-	-	-	15,000	25,148	40,148

**Expenditure Summary by Fund, Department and Type  
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
<b>Fund: 131 Olympic Pipeline Incident</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 132 Squalicum Park/Olympic</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 133 Olympic - Restoration</b>					
PUBLIC WORKS	-	-	-	-	-
<b>Fund: 134 Olympic-Whatcom Falls Park Addl</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 135 Little Squalicum-Oeser Settlement</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 141 1st 1/4% Real Estate Excise Tax</b>					
PARKS & RECREATION	-	-	-	216,600	-
PUBLIC WORKS	-	-	-	60,000	-
NON-DEPARTMENTAL	-	-	-	-	-
<b>Total 1st 1/4% Real Estate Excise</b>	-	-	-	276,600	-
<b>Fund: 142 2nd 1/4% Real Estate Excise Tax</b>					
PARKS & RECREATION	-	-	-	50,000	-
PUBLIC WORKS	-	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-	651,877
<b>Total 2nd 1/4% Real Estate Excise</b>	-	-	-	50,000	651,877
<b>Fund: 151 Police Federal Equitable Share</b>					
POLICE	-	-	-	25,000	-
<b>Fund: 152 Asset Forfeiture/Drug Enforce.</b>					
POLICE	-	-	42,000	11,105	-
<b>Fund: 153 Criminal Justice</b>					
POLICE	40,000	3,147	69,365	15,000	267,926
<b>Fund: 160 Public Safety Dispatch</b>					
FIRE	809,603	306,366	17,183	38,683	-
POLICE	1,713,509	678,493	49,325	166,762	8,040
<b>Total Public Safety Dispatch</b>	2,523,112	984,859	66,508	205,445	8,040
<b>Fund: 172 Beyond Greenways</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 173 Greenways III</b>					
PARKS & RECREATION	-	-	-	-	-

**2009 Budget**

<b>Capital Outlay</b>	<b>Debt Svc Principal</b>	<b>Debt Svc Interest</b>	<b>Interfund Payments</b>	<b>Expenditure Total (No Reserves)</b>	<b>Budgeted Ending Reserve</b>	<b>Total Expenditure &amp; Reserves</b>
-	-	-	-	-	249,933	249,933
-	-	-	-	-	5,805	5,805
-	-	-	-	-	65,122	65,122
-	-	-	-	-	259,962	259,962
-	-	-	-	-	52,902	52,902
300,000	-	-	13,198	529,798	-	529,798
700,000	-	-	-	760,000	-	760,000
-	-	-	-	-	1,826,094	1,826,094
1,000,000	-	-	13,198	1,289,798	1,826,094	3,115,892
150,000	-	-	50,000	250,000	-	250,000
550,000	-	-	-	550,000	-	550,000
-	-	-	-	651,877	254,558	906,435
700,000	-	-	50,000	1,451,877	254,558	1,706,435
-	-	-	-	25,000	118,961	143,961
18,000	-	-	29,103	100,208	61,487	161,695
-	-	-	-	395,438	362,449	757,887
126,000	-	-	1,311	1,299,146	-	1,299,146
-	-	-	241,647	2,857,776	1,667,529	4,525,305
126,000	-	-	242,958	4,156,922	1,667,529	5,824,451
-	-	-	50,000	50,000	529,021	579,021
5,133,183	-	-	133,748	5,266,931	901,667	6,168,598

**Expenditure Summary by Fund, Department and Type  
(continued)**

	<b>Salaries &amp; Wages</b>	<b>Benefits</b>	<b>Supplies</b>	<b>Other Serv &amp; Charges</b>	<b>Inter Govt Services</b>
<b>Fund: 177 Parks Impact</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 178 Sportsplex</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 180 Tourism</b>					
PLANNING & COM DEVEL	13,069	5,603	25,000	982,517	109,273
<b>Fund: 190 Community Develop Block Grant</b>					
PLANNING & COM DEVEL	233,875	100,071	550	729,029	-
<b>Fund: 191 HOME Investment Partnership Grant</b>					
PLANNING & COM DEVEL	39,846	14,172	-	606,360	-
<b>Fund: 214 2001 Fire UTGO Bond</b>					
FINANCE	-	-	-	-	-
<b>Fund: 222 1999 LTGO Bond Redemption</b>					
FINANCE	-	-	-	-	-
<b>Fund: 223 Refunding GO Bonds 1996</b>					
FINANCE	-	-	-	-	-
<b>Fund: 224 Sportsplex Acquisition Debt</b>					
FINANCE	-	-	-	-	-
<b>Fund: 225 2004 PFD/Civic Field LTGO</b>					
FINANCE	-	-	-	-	-
<b>Fund: 226 2009 Library LTGO</b>					
FINANCE	-	-	-	-	-
<b>Fund: 231 Drake Note</b>					
FINANCE	-	-	-	-	-
<b>Fund: 234 CERB Loans</b>					
FINANCE	-	-	-	-	-
<b>Fund: 235 PW Trust Loan-Str Overlay</b>					
FINANCE	-	-	-	-	-
<b>Fund: 245 LID Guaranty</b>					
FINANCE	-	-	-	-	-
<b>Fund: 341 Civic Field Improvement</b>					
PARKS & RECREATION	-	-	-	-	-

**2009 Budget**

<b>Capital Outlay</b>	<b>Debt Svc Principal</b>	<b>Debt Svc Interest</b>	<b>Interfund Payments</b>	<b>Expenditure Total (No Reserves)</b>	<b>Budgeted Ending Reserve</b>	<b>Total Expenditure &amp; Reserves</b>
1,700,000	-	-	70,000	1,770,000	143,396	1,913,396
-	-	-	-	-	36,570	36,570
-	-	-	6,153	1,141,615	171,817	1,313,432
-	-	-	10,055	1,073,580	302,214	1,375,794
-	-	-	-	660,378	-	660,378
-	305,000	41,735	-	346,735	37,005	383,740
-	500,000	47,075	-	547,075	-	547,075
-	280,000	67,648	-	347,648	-	347,648
-	110,000	157,525	-	267,525	22,435	289,960
-	625,000	617,613	-	1,242,613	-	1,242,613
-	106,760	125,210	-	231,970	-	231,970
-	6,983	10,981	-	17,964	-	17,964
-	104,775	8,068	-	112,843	-	112,843
-	157,935	11,056	-	168,991	-	168,991
-	-	-	-	-	300,168	300,168
-	-	-	-	-	8,357	8,357

**Expenditure Summary by Fund, Department and Type  
(continued)**

	<b>Salaries &amp; Wages</b>	<b>Benefits</b>	<b>Supplies</b>	<b>Other Serv &amp; Charges</b>	<b>Inter Govt Services</b>
<b>Fund: 410 Water</b>					
PUBLIC WORKS	1,896,049	782,079	789,513	2,293,188	3,075,182
<b>Fund: 420 Wastewater</b>					
PUBLIC WORKS	2,244,570	882,033	660,142	4,426,855	2,282,109
<b>Fund: 430 Storm/Surface Water Utility</b>					
PUBLIC WORKS	889,536	358,017	130,010	509,694	566,100
<b>Fund: 440 Solid Waste</b>					
PUBLIC WORKS	115,385	45,813	93,506	914,940	21,140
<b>Fund: 456 Cemetery</b>					
PARKS & RECREATION	230,722	105,433	87,908	46,205	14,229
<b>Fund: 460 Golf Course</b>					
PARKS & RECREATION	23,791	7,893	7,021	24,902	-
<b>Fund: 465 Parking Services</b>					
PUBLIC WORKS	293,088	143,569	122,015	278,613	671,861
<b>Fund: 470 Medic One</b>					
FIRE	4,080,975	1,096,663	573,401	448,157	41,894
<b>Fund: 475 Development Services</b>					
PLANNING & COM DEVEL	1,555,073	602,393	53,400	109,250	-
<b>Fund: 510 Fleet Administration</b>					
PUBLIC WORKS	494,352	191,468	332,863	236,438	-
<b>Fund: 520 Purchasing/Materials Mngmt</b>					
PUBLIC WORKS	477,197	188,224	1,003,400	14,623	4,350
<b>Fund: 530 Facilities Administration</b>					
PUBLIC WORKS	673,742	340,051	88,038	1,026,950	-
<b>Fund: 540 Telecommunications</b>					
ITSD	71,332	28,463	10,236	248,490	14,346
<b>Fund: 550 Claims Litigation</b>					
LEGAL	106,501	28,601	4,641	849,622	-
<b>Fund: 561 Unemployment Compensation</b>					
HUMAN RESOURCES	-	120,000	-	20,000	-
<b>Fund: 562 Workers Comp Self-Insurance</b>					
HUMAN RESOURCES	98,784	37,449	3,200	532,750	70,000

**2009 Budget**

<b>Capital Outlay</b>	<b>Debt Svc Principal</b>	<b>Debt Svc Interest</b>	<b>Interfund Payments</b>	<b>Expenditure Total (No Reserves)</b>	<b>Budgeted Ending Reserve</b>	<b>Total Expenditure &amp; Reserves</b>
9,000,000	984,326	827,310	4,226,070	23,873,717	5,826,637	29,700,354
6,020,000	1,983,447	229,355	3,235,640	21,964,151	4,601,856	26,566,007
1,477,000	-	-	1,858,431	5,788,788	375,423	6,164,211
-	300,000	395,777	225,932	2,112,493	6,317,415	8,429,908
-	-	-	134,803	619,300	387,817	1,007,117
-	72,972	12,548	28,883	178,010	67,910	245,920
-	110,000	18,140	354,902	1,992,188	2,743,868	4,736,056
176,232	-	-	1,458,355	7,875,677	554,927	8,430,604
59,500	-	-	295,863	2,675,479	678,658	3,354,137
1,779,000	-	-	985,773	4,019,894	4,166,277	8,186,171
5,000	-	-	430,244	2,123,038	339,921	2,462,959
-	-	-	273,271	2,402,052	349,341	2,751,393
-	-	-	25,349	398,216	438,920	837,136
-	-	-	97,235	1,086,600	5,111,355	6,197,955
-	-	-	1,773	141,773	118,932	260,705
-	-	-	20,605	762,788	599,986	1,362,774

**Expenditure Summary by Fund, Department and Type  
(continued)**

	<b>Salaries &amp; Wages</b>	<b>Benefits</b>	<b>Supplies</b>	<b>Other Serv &amp; Charges</b>	<b>Inter Govt Services</b>
<b>Fund: 565 Health Benefits</b>					
HUMAN RESOURCES	209,640	29,041	23,755	10,727,750	600
<b>Fund: 612 Firefighter Pension and Benefit</b>					
HUMAN RESOURCES	-	1,640,000	65,100	157,250	-
<b>Fund: 613 Police Pension and Benefit</b>					
HUMAN RESOURCES	-	855,000	40,100	164,900	-
<b>Fund: 701 Greenways Maint Endowment</b>					
PARKS & RECREATION	-	-	-	-	-
<b>Fund: 702 Nat Res Protect &amp; Restoration</b>					
PUBLIC WORKS	-	-	-	183,000	-
<b>Fund: 965 Public Facilities District</b>					
PUBLIC FACILITIES DIST	53,136	20,268	840	28,894	735,874
<b>Fund: 970 Public Development Authority</b>					
PUBLIC DEVELOPMENT AUTH	170,000	61,775	16,110	242,115	10,000
<b>Total All Funds</b>	<u>57,402,847</u>	<u>22,167,341</u>	<u>8,434,112</u>	<u>42,906,911</u>	<u>15,381,695</u>

**2009 Budget**

<b>Capital Outlay</b>	<b>Debt Svc Principal</b>	<b>Debt Svc Interest</b>	<b>Interfund Payments</b>	<b>Expenditure Total (No Reserves)</b>	<b>Budgeted Ending Reserve</b>	<b>Total Expenditure &amp; Reserves</b>
-	-	-	135,946	11,126,732	781,843	11,908,575
-	-	-	928	1,863,278	4,154,692	6,017,970
-	-	-	754	1,060,754	4,980,208	6,040,962
-	-	-	-	-	3,476,607	3,476,607
-	-	-	-	183,000	1,308,697	1,491,697
-	-	537,597	-	1,376,609	1,751,305	3,127,914
-	-	-	-	500,000	-	500,000
35,276,915	5,834,374	3,223,940	23,547,869	214,176,004	67,290,720	281,466,724

**Expenditures by SubObject - All Funds**

	2007 Actual	2008 Budget	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>SALARIES &amp; WAGES</b>					
SALARIES & WAGES	47,654,363	53,011,707	54,945,840	1,934,133	3.6%
OVERTIME & HAZARD DUTY	2,175,273	2,486,679	2,457,007	(29,672)	-1.2%
<b>Total SALARIES &amp; WAGES</b>	<b>49,829,636</b>	<b>55,498,386</b>	<b>57,402,847</b>	<b>1,904,461</b>	<b>3.4%</b>
<b>PERSONNEL BENEFITS</b>					
PERSONNEL BENEFITS	15,277,607	18,022,339	19,672,341	1,650,002	9.2%
PENSION & DISABILITY PAY	1,997,534	2,315,000	2,495,000	180,000	7.8%
<b>Total PERSONNEL BENEFITS</b>	<b>17,275,141</b>	<b>20,337,339</b>	<b>22,167,341</b>	<b>1,830,002</b>	<b>9.0%</b>
<b>SUPPLIES</b>					
OFFICE & OPER. SUPPLIES	4,342,055	4,564,957	4,900,695	335,738	7.4%
FUEL CONSUMED	599,937	729,231	815,307	86,076	11.8%
ITEMS PURCHASED FOR RESALE	1,284,298	1,057,053	1,054,353	(2,700)	-0.3%
SMALL TOOLS & MINOR EQUIP	1,489,886	1,788,155	1,663,757	(124,398)	-7.0%
<b>Total SUPPLIES</b>	<b>7,716,176</b>	<b>8,139,396</b>	<b>8,434,112</b>	<b>294,716</b>	<b>3.6%</b>
<b>OTHER SERVICES &amp; CHARGES</b>					
PROFESSIONAL SERVICES	20,045,854	21,386,664	26,286,020	4,899,356	22.9%
COMMUNICATION	495,416	568,698	551,585	(17,113)	-3.0%
TRAVEL	277,024	422,655	417,141	(5,514)	-1.3%
ADVERTISING	296,849	336,411	336,224	(187)	-0.1%
OPERATING RENTALS & LEASES	594,491	570,379	631,558	61,179	10.7%
INSURANCE	544,322	618,490	617,863	(627)	-0.1%
UTILITY SERVICE	4,335,504	4,436,148	4,645,470	209,322	4.7%
REPAIRS & MAINTENANCE	3,607,763	7,148,524	6,918,583	(229,941)	-3.2%
MISCELLANEOUS	2,098,023	2,285,376	2,502,467	217,091	9.5%
<b>Total OTHER SERVICES &amp; CHARGES</b>	<b>32,295,246</b>	<b>37,773,345</b>	<b>42,906,911</b>	<b>5,133,566</b>	<b>13.6%</b>
<b>INTERGOVERNMENTAL SERVICES</b>					
INTERGOVERNMENTAL PROF SERV	4,758,376	4,524,827	4,873,899	349,072	7.7%
INTERGOVERNMENTAL PAYMENTS	10,884	8,494	-	(8,494)	-100.0%
EXTERNAL TAXES & OPER ASSESS	1,076,392	1,431,259	1,335,392	(95,867)	-6.7%
INTERFUND TAXES & OPER ASSESS	3,763,959	3,959,100	4,101,500	142,400	3.6%
INTERFUND SUBSIDIES	7,809,434	5,673,672	5,070,904	(602,768)	-10.6%
<b>Total INTERGOVERNMENTAL SERVICES</b>	<b>17,419,045</b>	<b>15,597,352</b>	<b>15,381,695</b>	<b>(215,657)</b>	<b>-1.4%</b>

**Expenditures by SubObject - All Funds (continued)**

	2007 Actual	2008 Budget	2009 Budget	Change from 2008 Adopted Amount	Percent
<b>CAPITAL OUTLAY</b>					
LAND	4,374,269	8,025,190	5,750,000	(2,275,190)	-28.4%
BUILDINGS AND STRUCTURES	2,627,672	5,212,150	2,940,000	(2,272,150)	-43.6%
OTHER IMPROVEMENTS	6,185,526	23,874,160	7,558,183	(16,315,977)	-68.3%
MACHINERY AND EQUIPMENT	3,083,655	9,095,669	5,078,732	(4,016,937)	-44.2%
CONSTRUCTION OF FIXED ASSETS	7,177,268	7,097,591	13,950,000	6,852,409	96.5%
<b>Total CAPITAL OUTLAY</b>	<b>23,448,390</b>	<b>53,304,760</b>	<b>35,276,915</b>	<b>(18,027,845)</b>	<b>-33.8%</b>
<b>DEBT SERVICE PRINCIPAL</b>					
G. O. BONDS	2,165,000	2,685,000	2,336,760	(348,240)	-13.0%
REVENUE BONDS	2,520,000	2,675,000	2,775,000	100,000	3.7%
SPECIAL ASSESSMENT BONDS	370,000	-	-	-	--
OTHER NOTES	426,547	410,144	357,691	(52,453)	-12.8%
INTERGOVERNMENTAL LOANS	90,329	97,284	104,775	7,491	7.7%
PRINCIPAL	919,029	5,251,051	260,148	(4,990,903)	-95.0%
<b>Total DEBT SERVICE PRINCIPAL</b>	<b>6,490,905</b>	<b>11,118,479</b>	<b>5,834,374</b>	<b>(5,284,105)</b>	<b>-47.5%</b>
<b>DEBT SERVICE INTEREST</b>					
INTEREST ON INTERFUND DEBT	144,375	115,891	68,850	(47,041)	-40.6%
INTEREST/LONG-TERM EXT. DEBT	2,697,120	2,513,577	3,091,415	577,838	23.0%
DEBT ISSUE COSTS	289,437	-	60,000	60,000	--
DEBT REGISTRATION COSTS	3,253	2,825	3,675	850	30.1%
<b>Total DEBT SERVICE INTEREST</b>	<b>3,134,185</b>	<b>2,632,293</b>	<b>3,223,940</b>	<b>591,647</b>	<b>22.5%</b>
<b>INTERFUND PAYT FOR SERVICE</b>					
INTERFUND PROFESSIONAL SERVICE	17,411,250	15,087,183	15,350,102	262,919	-5.1%
INTERFUND COMMUNICATIONS	456,555	411,119	395,113	(16,006)	-3.8%
INTERFUND SUPPLIES	1,292,883	1,502,830	1,674,012	171,182	11.4%
INTERFUND CAPITAL OUTLAYS	198,369	197,400	223,000	25,600	13.0%
INTERFUND OPERATING RENTALS	2,623,415	5,677,592	3,470,032	(2,207,560)	-38.9%
INTERFUND INSURANCE SERVICES	690,453	790,733	890,766	100,033	12.7%
INTERFUND REPAIRS & MAINT	1,329,598	1,558,861	1,544,638	(14,223)	-0.9%
OTHER INTERFUND SERVICES	-	206	206	-	0.0%
<b>Total INTERFUND PAYT FOR SERVICE</b>	<b>24,002,523</b>	<b>25,225,924</b>	<b>23,547,869</b>	<b>(1,678,055)</b>	<b>-6.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>181,611,247</b>	<b>229,627,274</b>	<b>214,176,004</b>	<b>-15,451,270</b>	<b>-6.7%</b>

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## FIRE DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Taxes	595,633	-	-	-	-
Licenses and Permits	4,820	-	-	-	-
Intergovernmental	2,722,404	3,519,236	3,407,413	(111,823)	-3.2%
Charges for Services	4,091,645	3,431,542	3,613,812	182,270	5.3%
Miscellaneous	152,146	97,229	82,048	(15,181)	-15.6%
Non-Revenues	-	2,250,000	-	(2,250,000)	-100.0%
Other Financing Sources	1,005,892	1,015,951	1,026,110	10,159	1.0%
<b>Subtotal of Revenues</b>	<b>8,572,540</b>	<b>10,313,958</b>	<b>8,129,383</b>	<b>(2,184,575)</b>	<b>-21.2%</b>
<b>Other Sources by Fund</b>					
General	12,054,339	14,257,943	14,204,013	(53,930)	-0.4%
Capital Maint	-	159,155	40,010	(119,145)	-74.9%
Public Safety Dispatch	1,089,098	1,133,967	1,299,146	165,179	14.6%
Medic One	(229,985)	-	-	-	-
<b>Subtotal Other Sources</b>	<b>12,913,452</b>	<b>15,551,065</b>	<b>15,543,169</b>	<b>(7,896)</b>	<b>-0.1%</b>
<b>TOTAL ALL SOURCES</b>	<b>21,485,992</b>	<b>25,865,023</b>	<b>23,672,552</b>	<b>(2,192,471)</b>	<b>-8.5%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Fire Administration	275,190	23,332	23,332	-	0.0%
Fire Operations	732,618	2,748,605	230,374	(2,518,231)	-91.6%
Fire Life Safety Operations	281,509	-	-	-	-
Emergency Medical Services	7,253,922	7,541,887	7,875,677	333,790	4.4%
Emergency Management	28,662	-	-	-	-
Fire/EMS Dispatch Operations	639	134	-	(134)	-100.0%
<b>Subtotal of Revenues by Group</b>	<b>8,572,540</b>	<b>10,313,958</b>	<b>8,129,383</b>	<b>(2,184,575)</b>	<b>-21.2%</b>

### Significant Revenue Changes

- Charges for Services are projected to increase by \$182,000 for rate increases associated with ambulance services.
- The decrease in Non-Revenues of \$2.25 million is for the removal of one-time revenue for an interfund loan budgeted in 2008 from the Fire Pension Fund to the General Fund Fire Operations Group for the purpose of replacing existing fire fighting apparatus.

## Fire Department

### Departmental Budget Summary (continued)

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
Salaries and Benefits	15,319,058	17,494,117	18,436,398	942,281	5.4%
Supplies	901,076	1,030,707	1,011,571	(19,136)	-1.9%
Other Services and Charges	1,003,988	1,237,717	1,064,509	(173,208)	-14.0%
Intergovernmental Services	722,672	37,694	45,694	8,000	21.2%
Interfund Charges	3,017,583	5,005,770	2,568,670	(2,437,100)	-48.7%
<b>Subtotal of Operations</b>	<b>20,964,377</b>	<b>24,806,005</b>	<b>23,126,842</b>	<b>(1,679,163)</b>	<b>-6.8%</b>
Debt Service	-	72,422	243,478	171,056	236.2%
Capital Outlay	491,180	986,596	302,232	(684,364)	-69.4%
Interfund Transfers	30,435	-	-	-	--
<b>TOTAL EXPENSE</b>	<b>21,485,992</b>	<b>25,865,023</b>	<b>23,672,552</b>	<b>(2,192,471)</b>	<b>-8.5%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
Fire Administration	1,429,747	1,702,380	1,211,209	(491,171)	-28.9%
Fire Operations	10,469,276	14,451,696	12,015,831	(2,435,865)	-16.9%
Fire Life Safety Operations	519,178	290,342	390,151	99,809	34.4%
Fire Dept Training Operations	451,884	459,810	480,251	20,441	4.4%
Emergency Medical Services	7,023,680	7,541,887	7,875,677	333,790	4.4%
Emergency Management	502,490	284,807	400,287	115,480	40.5%
Fire/EMS Dispatch Operations	1,089,737	1,134,101	1,299,146	165,045	14.6%
<b>TOTAL EXPENSE</b>	<b>21,485,992</b>	<b>25,865,023</b>	<b>23,672,552</b>	<b>(2,192,471)</b>	<b>-8.5%</b>

<b>TOTAL PAID STAFF</b>	<b>160.9</b>	<b>167.3</b>	<b>165.3</b>	<b>(2.0)</b>	<b>-1.2%</b>
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## **Significant Expenditure Changes**

- The 2009 budget reflects an increase Salaries and Benefits in alignment with a new contract. The contract covers the years 2007 – 2009.
- The decrease in Other Services and Charges is largely attributable to remodeling projects budgeted in 2008.
- Interfund Charges and expenditures in the Fire Operations Group are reduced by the 2008 loan amount of \$2.25 million used to replace fire apparatus.
- The increase in Debt Service is for the cost of servicing the interfund loan, new in 2008, that was used to finance the replacement of the fire apparatus.
- The decrease in Capital Outlay and in the Fire Operations group is attributable to removal from the 2009 budget of the replacement of self-contained breathing apparatus, a cardiac defibrillator, an ambulance re-chassis, and a thermal imaging camera, all budgeted and purchased in 2008.
- The decrease in Fire Administration expenditures is attributable to a reduced contribution to the Pension Fund. The current funding plan will enable the City to actuarially fund its pension and long-term care obligations by 2017.
- The Fire Life Safety Operations budget is increasing by approximately \$100,000 because less salaries and benefits are being charged in 2009 to Development Services and reimbursed in the contra-accounts that decrease expenditures.
- The Emergency Management budget is increasing by \$115,000 for administrative staff time allocated to this initiative.

## **Departmental Objectives for 2009**

1. Assist in planning and identifying fire service delivery requirements related to growth:
  - Participate in airport and UGA Planning processes and updates.
  - Identify fire service delivery impacts and operations enhancements required to maintain service levels.
  - Create response time GIS models for potential new fire station sites as required.
  - Determine and potentially implement cost recovery options related to fire permitting services. (CG 7)
2. Continue to support countywide emergency radio system improvements and interoperability. (CG 7)
3. Secure funding to replace the Fire Belle (fireboat) and upgrade the boathouse. (CG 7)
4. Participate in the coordination and support of the 2009-2010 Vancouver Olympics Security planning effort. (CG 7)
5. Foster business disaster continuity plan for City and local businesses. (CG 7)
6. Complete one paramedic training class for six medic students. (CG 7)

## POLICE DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Taxes	266,495	277,000	277,000	-	0.0%
Licenses and Permits	39,260	41,533	41,533	-	0.0%
Intergovernmental	3,133,485	2,634,724	2,918,558	283,834	10.8%
Charges for Services	1,862,200	2,284,216	2,345,333	61,117	2.7%
Miscellaneous	238,056	171,014	178,203	7,189	4.2%
Other Financing Sources	311,290	320,694	294,962	(25,732)	-8.0%
<b>Subtotal of Revenues</b>	<b>5,850,786</b>	<b>5,729,181</b>	<b>6,055,589</b>	<b>326,408</b>	<b>5.7%</b>
<b>Other Sources by Fund</b>					
General	15,138,294	18,413,563	18,834,180	420,617	2.3%
Police Federal Equitable Share	(124,400)	19,811	18,121	(1,690)	-8.5%
Asset Forfeiture/Drug Enforce.	234,759	38,701	37,826	(875)	-2.3%
Criminal Justice	(86,263)	(95,229)	120,315	215,544	226.3%
Public Safety Dispatch	(1,282,711)	(1,205,457)	(1,201,894)	3,563	0.3%
<b>Subtotal Reserve Adjustments</b>	<b>13,879,679</b>	<b>17,171,389</b>	<b>17,808,548</b>	<b>637,159</b>	<b>3.7%</b>
<b>TOTAL ALL SOURCES</b>	<b>19,730,465</b>	<b>22,900,570</b>	<b>23,864,137</b>	<b>963,567</b>	<b>4.2%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Police	2,868,393	2,686,070	2,731,499	45,429	1.7%
Police Administration	245,919	426,560	541,457	114,897	26.9%
Patrol/Traffic Operations	397,290	395,334	417,185	21,851	5.5%
Police Special Operations	53,191	49,152	49,152	-	0.0%
Police Investigation Operation	452,236	409,551	463,932	54,381	13.3%
Police Records Operations	36,227	37,650	37,650	-	0.0%
Police Proactive Operations	121,904	142,159	142,159	-	0.0%
Police Dispatch Operations	1,675,626	1,582,705	1,672,555	89,850	5.7%
<b>Subtotal of Revenues</b>	<b>5,850,786</b>	<b>5,729,181</b>	<b>6,055,589</b>	<b>326,408</b>	<b>5.7%</b>

### Significant Revenue Changes

- Increase in Intergovernmental revenue is for grants and user fees in Police Dispatch Operations.

## Departmental Budget Summary (continued)

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	14,081,648	15,525,597	16,695,487	1,169,890	7.5%
<i>Supplies</i>	664,050	904,268	1,082,385	178,117	19.7%
<i>Other Services and Charges</i>	1,233,641	1,092,773	1,182,769	89,996	8.2%
<i>Intergovernmental Services</i>	164,723	1,898,765	1,574,937	(323,828)	-17.1%
<i>Interfund Charges</i>	3,035,205	3,248,543	2,969,633	(278,910)	-8.6%
<b>Subtotal of Operations</b>	<b>19,179,267</b>	<b>22,669,946</b>	<b>23,505,211</b>	<b>835,265</b>	<b>3.7%</b>
<i>Capital Outlay</i>	320,546	230,624	91,000	(139,624)	-60.5%
<i>Interfund Transfers</i>	230,652	-	267,926	267,926	-
<b>TOTAL EXPENSE</b>	<b>19,730,465</b>	<b>22,900,570</b>	<b>23,864,137</b>	<b>963,567</b>	<b>4.2%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Police Administration</i>	3,701,725	5,309,369	4,959,415	(349,954)	-6.6%
<i>Patrol/Traffic Operations</i>	7,792,360	8,561,800	9,537,257	975,457	11.4%
<i>Police Special Operations</i>	186,798	279,405	314,842	35,437	12.7%
<i>Police Investigation Operation</i>	2,620,403	3,067,420	3,158,693	91,273	3.0%
<i>Police Off of Prof Responsibil</i>	424,205	520,849	646,622	125,773	24.1%
<i>Police Records Operations</i>	1,058,182	1,275,150	1,316,779	41,629	3.3%
<i>Police Proactive Operations</i>	1,108,082	1,165,677	1,072,753	(92,924)	-8.0%
<i>Police Dispatch Operations</i>	2,838,710	2,720,900	2,857,776	136,876	5.0%
<b>TOTAL EXPENSE</b>	<b>19,730,465</b>	<b>22,900,570</b>	<b>23,864,137</b>	<b>963,567</b>	<b>4.2%</b>

<b>TOTAL PAID STAFF</b>	<b>161.4</b>	<b>169.4</b>	<b>173.4</b>	<b>4.0</b>	<b>2.4%</b>
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## Significant Expenditure Changes

- Salary and benefit cost increases are for the new Neighborhood Anti-Crime Team. There will be four new officers hired as a proactive problem-solving unit assigned to the patrol division in the Patrol/Traffic Operation group.
- Increases in Supplies is due to a large increases in the cost of items such as replacement of computers, helmets, ammunition, shields, jackets, and weapons.
- Intergovernmental Services are decreasing due to lower utilization of the Whatcom County Jail by the City for incarceration of prisoners.
- The Interfund Charges decrease is attributable to a reduced contribution to the Police Pension Fund. The current funding plan will enable the City to actuarially fund its pension and long-term care obligations by 2017.
- A decrease in Capital Outlays is from removal of the expenditure budgeted in 2008 for the purchase of a new S.W.A.T. command vehicle.
- Interfund Transfers are increasing from the Criminal Justice Fund to pay a portion of the new Neighborhood Anti-Crime Team.

**Departmental Objectives for 2009**

1. Through the Department Neighborhood Outreach Program we will engage community members to obtain concerns and issues regarding police services. (CG 7)
2. In conjunction with Neighborhood Services, we will facilitate two half-day community policing/problem solving workshops. (CG 7)
3. Expand our web-based technology services to include on-line reporting, surveys and service feedback. (CG 7)
4. Continue 2010 Olympics preparation efforts with Federal, State and Local partners. (CG 7)
5. Develop Inter-department operational plan with Fire for the deployment of a multi-use Incident Command Vehicle. (CG 7)
6. Establish a proactive neighborhood problem solving team to enhance safety and neighborhood livability by addressing crime, nuisance problems, crime series, and repetitive neighborhood problems. (CG 7)
7. Perform needs assessment for a North Precinct. (CG 7)
8. Develop implementation plan and procedures for cooperative education program with the Bellingham Fire Department. (CG 7)
9. Prepare multi-phase implementation plan for patrol re-districting. (CG 7)
10. Increase investigation division capabilities by reassigning two patrol officers to temporary detective positions to handle current unassigned case load. (CG 7)
11. Re-establish Central Business District foot beat in coordination with Transit Officer Program. (CG 7)
12. Research viability of establishing a Citizen Neighborhood Patrol. (CG 7)
13. Continue to develop a facility needs plan. (CG 7)

## JUDICIAL AND SUPPORT SERVICES DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent

#### Revenues

<i>Intergovernmental</i>	137,500	-	62,500	62,500	--
<i>Charges for Services</i>	747,537	465,309	439,768	(25,541)	-5.5%
<i>Fines and Forfeits</i>	971,273	991,500	1,031,500	40,000	4.0%
<i>Miscellaneous</i>	29,950	28,531	34,913	6,382	22.4%
<i>Other Financing Sources</i>	305,451	346,814	367,129	20,315	5.9%
<b>Subtotal of Revenues</b>	<b>2,191,711</b>	<b>1,832,154</b>	<b>1,935,810</b>	<b>103,656</b>	<b>5.7%</b>

#### Other Sources by Fund

<i>General</i>	1,714,785	1,052,508	1,176,449	123,941	11.8%
<b>Subtotal Reserve Adjustments</b>	<b>1,714,785</b>	<b>1,052,508</b>	<b>1,176,449</b>	<b>123,941</b>	<b>11.8%</b>
<b>TOTAL ALL SOURCES</b>	<b>3,906,496</b>	<b>2,884,662</b>	<b>3,112,259</b>	<b>227,597</b>	<b>7.9%</b>

Revenues by Group	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent

#### Revenues

<i>Municipal Court Services</i>	2,032,151	1,672,806	1,791,503	118,697	7.1%
<i>J and SS Mail/Records/Copy/Micro</i>	159,560	159,348	144,307	(15,041)	-9.4%
<b>Subtotal of Revenues</b>	<b>2,191,711</b>	<b>1,832,154</b>	<b>1,935,810</b>	<b>103,656</b>	<b>5.7%</b>

### Significant Revenue Changes

- The \$62,500 in Intergovernmental revenue is budgeted grant revenue.
- The net decrease in revenues between 2007 and 2008 relates to the shift in accounting for Parking Fine revenues, which are now accounted for in the Parking Services Fund managed by the Public Works Department. The Parking Services Fund now reimburses the Judicial and Support Services Department for costs associated with processing parking tickets.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	1,322,628	1,512,848	1,573,371	60,523	4.0%
<i>Supplies</i>	46,588	59,541	54,882	(4,659)	-7.8%
<i>Other Services and Charges</i>	589,862	781,433	992,003	210,570	26.9%
<i>Intergovernmental Services</i>	1,781,445	331,500	327,000	(4,500)	-1.4%
<i>Interfund Charges</i>	165,973	171,840	165,003	(6,837)	-4.0%
<b>Subtotal of Operations</b>	<b>3,906,496</b>	<b>2,857,162</b>	<b>3,112,259</b>	<b>255,097</b>	<b>8.9%</b>
<i>Capital Outlay</i>	-	27,500	-	(27,500)	-100.0%
<b>TOTAL EXPENSE</b>	<b>3,906,496</b>	<b>2,884,662</b>	<b>3,112,259</b>	<b>227,597</b>	<b>7.9%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Municipal Court Services</i>	3,490,875	2,313,041	2,541,024	227,983	9.9%
<i>J and SS Mail/Records/Copy/Micro</i>	415,621	571,621	571,235	(386)	-0.1%
<b>TOTAL EXPENSE</b>	<b>3,906,496</b>	<b>2,884,662</b>	<b>3,112,259</b>	<b>227,597</b>	<b>7.9%</b>

<b>TOTAL PAID STAFF</b>	<b>19.2</b>	<b>20.5</b>	<b>20.0</b>	<b>(0.5)</b>	<b>-2.4%</b>
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**Significant Expenditure Changes**

- \$200,000 of the increase in Other Services and Charges is to pay for the legal services of public defenders. The city of Bellingham is required by law to provide indigent defense services. It is anticipated that this expenditure will be offset by some grant revenue.
- In 2008, the responsibility for budgeting incarceration costs was moved to the Police Department, decreasing expenditures for Intergovernmental Services.

**Departmental Objectives for 2009**

1. Continue Municipal Court Division outreach and education programs such as Law Day programs for students. (CG 9)
2. Add a nationally recognized performance measure to the annual budget document. (CG 8).
3. Digital Electronic Records Preservation - Work with the Information Technology and Legal departments to develop requirements for managing records with archival value particularly for e-mail and web site records, and to develop strategies for consideration and/or implementation per the Washington Administrative Code (WAC). (CG 8)

## PARKS AND RECREATION DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Taxes	3,895,557	4,033,381	4,073,391	40,010	1.0%
Intergovernmental	801,404	40,000	2,173,183	2,133,183	5333.0%
Charges for Services	4,148,421	3,124,757	2,605,376	(519,381)	-16.6%
Fines and Forfeits	150	176	-	(176)	-100.0%
Miscellaneous	1,331,621	875,953	983,983	108,030	12.3%
Other Financing Sources	241,443	236,480	236,480	-	0.0%
<b>Subtotal of Revenues</b>	<b>10,418,596</b>	<b>8,310,747</b>	<b>10,072,413</b>	<b>1,761,666</b>	<b>21.2%</b>
<b>Other Sources by Fund</b>					
General	5,024,741	6,013,273	5,771,496	(241,777)	-4.0%
Parksite Acquisition	55,924	(12,760)	(9,480)	3,280	25.7%
Capital Maint	43,744	60,000	35,000	(25,000)	-41.7%
Squalicum Park/Olympic	897,061	98,343	-	(98,343)	-100.0%
Olympic-Whatcom Falls Park Addl	(10,995)	(10,750)	(12,848)	(2,098)	-19.5%
Little Squalicum-Oeser Settlement	47,672	(9,688)	(11,172)	(1,484)	-15.3%
1st 1/4% Real Estate Excise Tax	1,022,328	286,000	529,498	243,498	85.1%
2nd 1/4% Real Estate Excise Tax	930,384	505,000	249,700	(255,300)	-50.6%
Beyond Greenways	454,077	1,086,577	(21,234)	(1,107,811)	-102.0%
Greenways III	(3,264,045)	(31,659)	(672,388)	(640,729)	-2023.8%
Parks Impact	(1,488,066)	354,170	1,192,434	838,264	236.7%
Sportsplex	(7,224)	(12,176)	(5,909)	6,267	51.5%
Civic Field Improvement	952,744	122,200	-	(122,200)	-100.0%
Cemetery	36,054	14,980	1,487	(13,493)	-90.1%
Golf Course	32,795	(5,333)	(4,127)	1,206	22.6%
Greenways Maint Endowment	(383,046)	(473,970)	(465,634)	8,336	1.8%
<b>Subtotal Reserve Adjustments</b>	<b>4,344,148</b>	<b>7,984,207</b>	<b>6,576,823</b>	<b>(1,407,384)</b>	<b>-17.6%</b>
<b>TOTAL ALL SOURCES</b>	<b>14,762,744</b>	<b>16,294,954</b>	<b>16,649,236</b>	<b>354,282</b>	<b>2.2%</b>

**Departmental Budget Summary (continued)**

Revenues by Group	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
<b>Revenues</b>					
<i>Parks and Recreation</i>	463,065	507,176	537,071	29,895	5.9%
<i>Parks and Recreation Admin</i>	1,896	-	-	-	-
<i>Parks Operations Management</i>	177,194	118,539	132,339	13,800	11.6%
<i>Parks Grounds</i>	113,872	114,187	116,187	2,000	-
<i>Parks Buildings</i>	219,291	200,000	200,000	-	0.0%
<i>Parks Cemetery</i>	623,902	604,320	617,813	13,493	2.2%
<i>Parks Golf Course</i>	737,397	181,800	182,137	337	0.2%
<i>Recreation Management</i>	78,215	76,990	76,800	(190)	-0.2%
<i>Recreation Aquatics</i>	514,961	565,661	590,161	24,500	4.3%
<i>Sports and Enrichment</i>	568,107	580,588	578,938	(1,650)	-0.3%
<i>Parks Design &amp; Development</i>	303,079	378,748	378,748	-	0.0%
<i>Parks Capital Improvement</i>	6,617,617	4,982,738	6,662,219	1,679,481	33.7%
<b>Subtotal of Revenues</b>	<b>10,418,596</b>	<b>8,310,747</b>	<b>10,072,413</b>	<b>1,761,666</b>	<b>21.2%</b>

**Significant Revenue Changes**

- Intergovernmental Revenue is increasing due to a Washington State Department of Transportation Grant for \$2.1 million that will go towards the over water boardwalk.
- Charges for Services are decreasing due to a slow down in the economy and new construction, thus lower Park Impact Fees revenue.
- Miscellaneous revenue is increasing as a result of increased rents, fees, and investment interest.

## Departmental Budget Summary (continued)

Expenditures by Type	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	5,084,316	5,621,088	5,835,067	213,979	3.8%
Supplies	693,459	706,013	662,684	(43,329)	-6.1%
Other Services and Charges	1,933,365	1,706,126	1,508,958	(197,168)	-11.6%
Intergovernmental Services	153,711	256,220	38,566	(217,654)	-84.9%
Interfund Charges	800,293	831,819	919,874	88,055	10.6%
<b>Subtotal of Operations</b>	<b>8,665,144</b>	<b>9,121,266</b>	<b>8,965,149</b>	<b>(156,117)</b>	<b>-1.7%</b>
Debt Service	85,584	85,520	85,520	-	0.0%
Capital Outlay	5,937,140	7,088,168	7,598,567	510,399	7.2%
Interfund Transfers	74,876	-	-	-	--
<b>TOTAL EXPENSE</b>	<b>14,762,744</b>	<b>16,294,954</b>	<b>16,649,236</b>	<b>354,282</b>	<b>2.2%</b>

Note: Other Services and Charges includes \$191,600 asset maintenance costs paid from REET funds to be shown as capital in the Capital Facilities Plan. See the Capital section for more detail.

Expenditures by Group	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
Parks and Recreation Admin	478,448	551,938	618,610	66,672	12.1%
Parks Operations Management	437,095	454,822	433,817	(21,005)	-4.6%
Parks Grounds	1,429,672	1,672,260	1,591,853	(80,407)	-4.8%
Parks Buildings	1,727,800	2,001,381	1,882,322	(119,059)	-5.9%
Parks Cemetery	668,136	619,300	619,300	-	0.0%
Parks Golf Course	770,192	176,467	178,010	1,543	0.9%
Recreation Management	280,153	312,519	296,017	(16,502)	-5.3%
Recreation Aquatics	1,113,885	1,252,093	1,250,958	(1,135)	-0.1%
Sports and Enrichment	1,370,264	1,478,258	1,502,802	24,544	1.7%
Parks Design & Development	480,245	600,465	600,418	(47)	0.0%
Parks Capital Improvement	6,006,854	7,175,451	7,675,129	499,678	7.0%
<b>TOTAL EXPENSE</b>	<b>14,762,744</b>	<b>16,294,954</b>	<b>16,649,236</b>	<b>354,282</b>	<b>2.2%</b>

<b>TOTAL PAID STAFF</b>	<b>96.5</b>	<b>104.2</b>	<b>102.7</b>	<b>(1.5)</b>	<b>-1.4%</b>
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## Significant Expenditure Changes

- Reductions in outside services, supplies, professional services, repairs and maintenance etc. were undertaken in order to reduce expenditures and minimize the overall increase in the 2009 budget.
- A portion of the decrease in Intergovernmental Services was due to removal of a one-time, \$150,000 expenditure that was budgeted in 2008 as a contribution for a Bellingham School District gymnasium.
- Capital projects include: \$2 million for land acquisition, \$2.2 million for parks, \$600,000 for trails, and \$2.1 million for the over water boardwalk.

**Departmental Objectives for 2009**

1. In collaboration with other departments and entities, construct at least two miles of multi-modal trails as an alternative to automobile use. (CG 9)
2. Collaborate on the Waterfront Master Plan to assure appropriate staging of parkland integration. (CG 9)
3. Replace at least one playground that is obsolete or will endanger safety without near-term attention. (CG 9)
4. Execute Park Capital Maintenance Program. (CG 9)
5. Execute Phase I of Cordata Park development (trail construction only). (CG 9)
6. Construct Northridge Park Phase II. (CG 9)
7. Execute Franklin Park improvements. (CG 9)
8. Complete Maritime Heritage Park playground improvements. (CG 9)
9. Complete Woodstock Farm access plan. (CG 9)
10. Execute Greenway Program land acquisitions. (CG 9)
11. Acquire appropriate neighborhood park land in northeast Bellingham. (CG 9)
12. Modify/ update Little Squalicum Park Plan (dependant on EPA management of the site). (CG 9)
13. Coordinate with the Planning Department on any park or trail ramifications within annexations carried out within the year. (CG 9)

## LIBRARY DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Intergovernmental	98,384	123,600	133,008	9,408	7.6%
Charges for Services	20,341	21,297	23,156	1,859	8.7%
Fines and Forfeits	108,022	112,000	120,000	8,000	7.1%
Miscellaneous	75,606	70,099	88,400	18,301	26.1%
Other Financing Sources	-	-	3,000,000	3,000,000	-
<b>Subtotal of Revenues</b>	<b>302,353</b>	<b>326,996</b>	<b>3,364,564</b>	<b>3,037,568</b>	<b>928.9%</b>
<b>Other Sources by Fund</b>					
General	3,154,547	3,580,880	3,697,456	116,576	3.3%
Library Gift	987	-	-	-	-
1st 1/4% Real Estate Excise Tax	52,614	12,150	-	(12,150)	-100.0%
<b>Subtotal Reserve Adjustments</b>	<b>3,208,148</b>	<b>3,593,030</b>	<b>3,697,456</b>	<b>104,426</b>	<b>2.9%</b>
<b>TOTAL ALL SOURCES</b>	<b>3,510,501</b>	<b>3,920,026</b>	<b>7,062,020</b>	<b>3,141,994</b>	<b>80.2%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
<i>Library Administration</i>	3,435	-	-	-	-
<i>Library Services</i>	298,918	326,996	364,564	37,568	11.5%
<i>Library Facilities</i>	-	-	3,000,000	3,000,000	-
<b>Subtotal of Revenues</b>	<b>302,353</b>	<b>326,996</b>	<b>3,364,564</b>	<b>3,037,568</b>	<b>928.9%</b>

### Significant Revenue Changes

- Charges for Services, Fines, Forfeits, and Miscellaneous. The Library Board reviewed and raised some charges in 2009, including photocopier charges, maximum fines for overdue materials, and facility use rates.
- Other Financing Sources. In 2008, the City anticipates issuing a \$3 million bond to finance repairs to the Fairhaven Branch and Central Library. These repairs are necessary to protect the assets.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	2,283,879	2,532,531	2,756,233	223,702	8.8%
<i>Supplies</i>	607,508	726,951	693,851	(33,100)	-4.6%
<i>Other Services and Charges</i>	83,492	100,810	73,483	(27,327)	-27.1%
<i>Intergovernmental Services</i>	752	25,250	7,700	(17,550)	-69.5%
<i>Interfund Charges</i>	482,256	512,134	530,753	18,619	3.6%
<b>Subtotal of Operations</b>	<b>3,457,887</b>	<b>3,897,676</b>	<b>4,062,020</b>	<b>164,344</b>	<b>4.2%</b>
<i>Debt Service</i>	-	-	60,000	60,000	-
<i>Capital Outlay</i>	52,614	22,350	2,940,000	2,917,650	13054.4%
<b>TOTAL EXPENSE</b>	<b>3,510,501</b>	<b>3,920,026</b>	<b>7,062,020</b>	<b>3,141,994</b>	<b>80.2%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Library Administration</i>	407,159	522,511	497,212	(25,299)	-4.8%
<i>Library Services</i>	2,509,010	2,823,066	2,982,658	159,592	5.7%
<i>Fairhaven Branch Library</i>	125,019	122,085	128,294	6,209	5.1%
<i>Library Facilities</i>	469,313	452,364	3,453,856	3,001,492	663.5%
<b>TOTAL EXPENSE</b>	<b>3,510,501</b>	<b>3,920,026</b>	<b>7,062,020</b>	<b>3,141,994</b>	<b>80.2%</b>

<b>TOTAL PAID STAFF</b>	<b>44.8</b>	<b>45.5</b>	<b>47.4</b>	<b>1.9</b>	<b>4.2%</b>
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**Significant Expenditure Changes**

- In addition to increases in Salaries and Benefits for existing positions, this summary reflects the changes and additions City Council approved in 2008, after the 2008 budget was adopted. This primarily includes three part-time Security and Information Attendants.
- The increase in budgeted Capital Outlay and Debt Service is for the anticipated repairs to the Fairhaven Branch and Central Library.

**Departmental Objectives for 2009**

1. Continue planning for a replacement Central Library. (CG 5)
2. Complete structural and historical improvements at the Fairhaven Branch Library. (CG 8)
3. Implement an ongoing assessment of the newly opened Barkley Branch Library in order to deploy staff appropriately and to develop feasible service patterns; continue developing the library's partnership with the Barkley Company. (CG 8)
4. Continue developing the Whatcom Community College Connection through public education and work with WCC and WCLS to support a possible Library Learning Center on campus that includes our public library presence. (CG 8)
5. Continue public awareness of Bellingham Public Library's resources, services, and facilities through public presentations, tours, meetings, and a well-designed, contemporary website. (CG 2)
6. Develop active partnerships and work cooperatively with community groups, educational institutions, and individuals on designing and providing informational, educational, and cultural programs, services, and resources for Bellingham citizens. (CG 9)
7. Retain highly-skilled, well-trained employees by focusing staff development in the areas of rapid changes in technology, best practices in the library field, and in customer service. (CG 9)
8. Continue developing a library materials collection that meets the community's needs, reflective of current trends and formats, community interests, and changes in the information field. (CG 9)

## MUSEUM DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
<i>Intergovernmental</i>	39,756	22,539	22,539	-	-
<i>Charges for Services</i>	15,196	14,180	15,415	1,235	8.7%
<i>Miscellaneous</i>	21,286	24,476	24,476	-	0.0%
<b>Subtotal of Revenues</b>	<b>76,238</b>	<b>61,195</b>	<b>62,430</b>	<b>1,235</b>	<b>2.0%</b>
<b>Other Sources by Fund</b>					
<i>General</i>	1,459,854	1,592,521	1,713,422	120,901	7.6%
<i>Capital Maint</i>	27,495	13,000	-	(13,000)	-100.0%
<i>1st 1/4% Real Estate Excise Tax</i>	50,951	300,000	-	(300,000)	-100.0%
<b>Subtotal Reserve Adjustments</b>	<b>1,538,300</b>	<b>1,905,521</b>	<b>1,713,422</b>	<b>(192,099)</b>	<b>-10.1%</b>
<b>TOTAL ALL SOURCES</b>	<b>1,614,538</b>	<b>1,966,716</b>	<b>1,775,852</b>	<b>(190,864)</b>	<b>-9.7%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
<i>Museum Services</i>	76,238	61,195	62,430	1,235	2.0%
<b>Subtotal of Revenues</b>	<b>76,238</b>	<b>61,195</b>	<b>62,430</b>	<b>1,235</b>	<b>2.0%</b>

### Significant Revenue Changes

- The decrease in funds sources from the Capital Maintenance and First Quarter Real Estate Excise Tax funds is due to the removal of the window restoration project at Old City Hall budgeted in 2008.

## Departmental Budget Summary (continued)

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	1,193,256	1,300,069	1,365,878	65,809	5.1%
<i>Supplies</i>	99,469	116,986	141,434	24,448	20.9%
<i>Other Services and Charges</i>	257,079	196,810	214,751	17,941	9.1%
<i>Intergovernmental Services</i>	205	284	284	-	0.0%
<i>Interfund Charges</i>	37,034	39,067	53,505	14,438	37.0%
<b>Subtotal of Operations</b>	<b>1,587,043</b>	<b>1,653,216</b>	<b>1,775,852</b>	<b>122,636</b>	<b>7.4%</b>
<i>Capital Outlay</i>	27,495	313,500	-	(313,500)	-100.0%
<b>TOTAL EXPENSE</b>	<b>1,614,538</b>	<b>1,966,716</b>	<b>1,775,852</b>	<b>(190,864)</b>	<b>-9.7%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Museum Administration</i>	258,203	288,703	307,327	18,624	6.5%
<i>Museum Services</i>	1,356,335	1,678,013	1,468,525	(209,488)	-12.5%
<b>TOTAL EXPENSE</b>	<b>1,614,538</b>	<b>1,966,716</b>	<b>1,775,852</b>	<b>(190,864)</b>	<b>-9.7%</b>

<b>TOTAL PAID STAFF</b>	<b>19.2</b>	<b>20.1</b>	<b>20.1</b>	<b>0.0</b>	<b>0.0%</b>
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## Significant Expenditure Changes

- Supplies, Other Services and Charges, and Interfund Charges expenditures are increasing in preparation for the opening of the New Art and Children's Museum.
- Capital Outlay expenditures are decreasing from 2008 when \$300,000 was allocated for window restoration project at Old City Hall.

**Departmental Objectives for 2009**

1. Conduct for the public at least 400 curriculums or exhibition based programs. (CG 9)
2. Execute a sustainable start-up plan for our new expanded facilities, inclusive of staffing needs. (CG 9)
3. Finalize and execute opening exhibitions for new facility by late summer 2009. (CG 9)
4. Plan and execute moving collections into the new facility in late summer 2009. (CG 9)
5. Successfully implement the Project Management Tracking System for programming, exhibition development, and facilities management for expanded campus. (CG 9)
6. Execute a new City/Museum Society agreement which clearly defines roles and responsibilities for each party. (CG 9)
7. Finalize the process of renaming the Whatcom Museum Society to Whatcom Museum Foundation; a Board resolution has been passed. (CG 9)
8. Increase financial stability through hiring a full time marketing position under the Foundation's funding and developing strong corporate sponsorships. (CG 9)
9. Collaborate with other Smithsonian Affiliate Museums for exciting exhibition opportunities. (CG 9)

## PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<b>Revenues</b>					
Taxes	1,022,465	993,270	1,000,000	6,730	0.7%
Licenses and Permits	1,765,392	1,861,175	1,609,957	(251,218)	-13.5%
Intergovernmental	1,144,617	1,505,200	1,502,000	(3,200)	-0.2%
Charges for Services	1,843,416	1,158,256	1,116,886	(41,370)	-3.6%
Fines and Forfeits	350	300	300	-	--
Miscellaneous	185,201	160,740	146,328	(14,412)	-9.0%
Other Financing Sources	211,371	153,573	50,000	(103,573)	-67.4%
<b>Subtotal of Revenues</b>	<b>6,172,812</b>	<b>5,832,514</b>	<b>5,425,471</b>	<b>(407,043)</b>	<b>-7.0%</b>
<b>Other Sources by Fund</b>					
General	2,685,197	3,103,690	3,046,547	(57,143)	-1.8%
Capital Maint	21,365	-	-	-	--
1st 1/4% Real Estate Excise Tax	161	75,000	-	(75,000)	--
Tourism	(56,299)	141,089	128,183	(12,906)	-9.1%
Community Develop Block Grant	326,028	14,124	-	(14,124)	-100.0%
Development Services	(318,515)	272,202	74,679	(197,523)	-72.6%
<b>Subtotal Reserve Adjustments</b>	<b>2,657,937</b>	<b>3,606,105</b>	<b>3,249,409</b>	<b>(356,696)</b>	<b>-9.9%</b>
<b>TOTAL ALL SOURCES</b>	<b>8,830,749</b>	<b>9,438,619</b>	<b>8,674,880</b>	<b>(763,739)</b>	<b>-8.1%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<b>Revenues</b>					
Community Development	1,022,465	993,270	1,000,000	6,730	0.7%
Planning Services	190,825	37,490	27,730	(9,760)	-26.0%
Development Services	2,917,144	2,832,556	2,600,800	(231,756)	-8.2%
Community Development	1,955,465	1,938,787	1,733,958	(204,829)	-10.6%
Tourism Activities and Facilities	18,756	14,221	13,432	(789)	-5.5%
City Center Development	68,157	16,190	49,551	33,361	206.1%
<b>Subtotal of Revenues</b>	<b>6,172,812</b>	<b>5,832,514</b>	<b>5,425,471</b>	<b>(407,043)</b>	<b>-7.0%</b>

### Significant Revenue Changes

- Due to the economic slow down, Development Services Fees and Charges for Services are both anticipated to decrease by \$251,000 and \$41,000, respectively.
- Other Financing Sources is reduced for a change in accounting methodology that ceased the transfer of money from the General Fund to pay the Community Development Block Grant Fund portion of Indirect Cost Allocation Plan (ICAP) and the charge for the ICAP expenditure.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	3,662,956	4,404,660	4,524,660	120,000	2.7%
<i>Supplies</i>	200,700	338,089	127,020	(211,069)	-62.4%
<i>Other Services and Charges</i>	3,075,064	3,460,472	3,297,514	(162,958)	-4.7%
<i>Intergovernmental Services</i>	178,395	138,000	120,000	(18,000)	-13.0%
<i>Interfund Charges</i>	1,351,468	577,279	436,913	(140,366)	-24.3%
<b>Subtotal of Operations</b>	<b>8,468,583</b>	<b>8,918,500</b>	<b>8,506,107</b>	<b>(412,393)</b>	<b>-4.6%</b>
<i>Capital Outlay</i>	146,551	414,029	59,500	(354,529)	-85.6%
<i>Interfund Transfers</i>	215,615	106,090	109,273	3,183	3.0%
<b>TOTAL EXPENSE</b>	<b>8,830,749</b>	<b>9,438,619</b>	<b>8,674,880</b>	<b>(763,739)</b>	<b>-8.1%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Planning Services</i>	1,674,670	1,991,751	1,982,601	(9,150)	-0.5%
<i>Development Services</i>	2,598,629	3,104,758	2,675,479	(429,279)	-13.8%
<i>Community Development</i>	3,071,410	2,732,371	2,460,537	(271,834)	-9.9%
<i>Tourism Activities and Facilities</i>	984,922	1,148,580	1,141,615	(6,965)	-0.6%
<i>City Center Development</i>	501,118	461,159	414,648	(46,511)	-10.1%
<b>TOTAL EXPENSE</b>	<b>8,830,749</b>	<b>9,438,619</b>	<b>8,674,880</b>	<b>(763,739)</b>	<b>-8.1%</b>

<b>TOTAL PAID STAFF</b>	<b>48.3</b>	<b>52.8</b>	<b>53.1</b>	<b>0.3</b>	<b>0.6%</b>
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**Significant Expenditure Changes**

- Supplies from the Tourism Activities and Facilities Group are decreasing for removal of a one-time art purchase budget for the new Art & Children's Museum in the 2008 budget.
- Other Services and Charges are decreasing for the removal of professional services for the Waterfront, which are now budgeted under the Executive Department.
- Interfund Charges are reduced by the expense for Indirect Cost Allocation Plan (ICAP) for the Community Development Block Grant Fund resulting from a change in accounting methodology.

**Departmental Objectives for 2009**

1. Continue measuring and refining the 2008 permit process improvement initiatives. (CG 1, 2, 5, 7)
2. Complete development of and implement Electronic Plan Review technology. (CG 8)
3. Complete implementation of Mobile Inspection Services technology. (CG 8)
4. Support Executive department in development of joint Waterfront Master Plan and development regulations. (CG 3)
5. Implement Urban Services Area Phasing Plan. (CG 5)
6. Evaluate northern neighborhood boundaries in conjunction with processing of annexations. (CG 5)
7. Initiate 2011 Comprehensive Plan Update. (CG 5)
8. Conclude Employment Land Supply study and coordinate with Whatcom County's land supply inventory. (CG 5)
9. Complete and implement Urban Infill Toolkit. (CG 5)
10. Complete the Samish Way Urban Village plan and initiate work on one or more additional urban village plans. (CG 2, 5, 9)
11. Process Sunnyland Neighborhood Plan Amendment rezone for former DOT site. (CG 5)
12. Conduct Haskell/Fairhaven Design Charrette and process Neighborhood Plan Amendment proposal. (CG 5)
13. Continue to support development of Silver Beach Neighborhood Plan. (CG 1, 2, 5, 9)
14. Complete regulatory amendments to the Lake Whatcom Silver Beach Ordinance. (CG 1)
15. Continue executive administration of Public Facilities District and bring the capital projects phase to a closure. (CG 9)
16. Complete 3-neighborhood historical significance survey database as funded by Preserve America Grant. (CG 5, 9)
17. Manage regulatory processes for Fairhaven Highlands. (CG 5)
18. Complete Governor Road alignment study and evaluate land use options on Samish Hill. (CG 2, 5, 9)

# HEARING EXAMINER DEPARTMENT

## Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
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<b>Revenues</b>					
<i>Charges for Services</i>	31,835	74,313	74,144	(169)	-0.2%
<b>Subtotal of Revenues</b>	<b>31,835</b>	<b>74,313</b>	<b>74,144</b>	<b>(169)</b>	<b>-0.2%</b>
<b>Other Sources by Fund</b>					
<i>General</i>	111,906	113,932	123,658	9,726	8.5%
<b>TOTAL ALL SOURCES</b>	<b>143,741</b>	<b>188,245</b>	<b>197,802</b>	<b>9,557</b>	<b>5.1%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
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<b>Revenues</b>					
<i>Hearing Examiner</i>	31,835	74,313	74,144	(169)	-0.2%
<b>Subtotal of Revenues</b>	<b>31,835</b>	<b>74,313</b>	<b>74,144</b>	<b>(169)</b>	<b>-0.2%</b>

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
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<i>Salaries and Benefits</i>	135,556	174,002	183,679	9,677	5.6%
<i>Supplies</i>	1,635	3,960	3,960	-	0.0%
<i>Other Services and Charges</i>	3,420	7,165	7,258	93	1.3%
<i>Interfund Charges</i>	3,130	3,118	2,905	(213)	-6.8%
<b>TOTAL EXPENSE</b>	<b>143,741</b>	<b>188,245</b>	<b>197,802</b>	<b>9,557</b>	<b>5.1%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
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<i>Hearing Examiner</i>	143,741	188,245	197,802	9,557	5.1%
<b>TOTAL EXPENSE</b>	<b>143,741</b>	<b>188,245</b>	<b>197,802</b>	<b>9,557</b>	<b>5.1%</b>

<b>TOTAL PAID STAFF</b>	<b>1.4</b>	<b>1.5</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0%</b>
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## HUMAN RESOURCES DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
<b>Revenues</b>					
Taxes	1,541,703	1,550,545	1,581,050	30,505	2.0%
Intergovernmental	109,301	102,830	112,314	9,484	9.2%
Charges for Services	386,735	485,921	618,777	132,856	27.3%
Miscellaneous	11,647,332	12,765,694	13,133,391	367,697	2.9%
Non-Revenues	72,189	116,051	223,539	107,488	92.6%
Subtotal of Revenues	13,757,260	15,021,041	15,669,071	648,030	4.3%
<b>Other Sources by Fund</b>					
General	959,636	1,074,282	926,443	(147,839)	-13.8%
Unemployment Compensation	54,998	83,175	73,189	(9,986)	-12.0%
Workers Comp Self-Insurance	(203,844)	133,654	180,252	46,598	34.9%
Health Benefits	(146,760)	244,444	216,173	(28,271)	-11.6%
Firefighter Pension and Benefit	(601,035)	1,517,972	(508,636)	(2,026,608)	-133.5%
Police Pension and Benefit	(425,053)	(337,082)	(52,947)	284,135	84.3%
Firefighter's LT Care	(153,633)	-	-	-	--
Police Officer's LT Care	(208,451)	-	-	-	--
Subtotal Reserve Adjustments	(724,142)	2,716,445	834,474	(1,881,971)	-69.3%
TOTAL ALL SOURCES	13,033,118	17,737,486	16,503,545	(1,233,941)	-7.0%

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Human Resources Admin	75	-	-	-	--
Human Resources Services	307,443	395,283	509,688	114,405	28.9%
Human Resources Training	13,960	12,000	3,000	(9,000)	-75.0%
HR Payroll Services	67,102	81,638	109,089	27,451	33.6%
Unemployment Benefits Services	15,124	18,509	68,584	50,075	270.5%
Workers Comp Benefits Services	787,526	604,129	582,536	(21,593)	-3.6%
Health Benefits Services	8,928,769	10,071,102	10,910,559	839,457	8.3%
Pension Benefits Services	3,637,261	3,838,380	3,485,615	(352,765)	-9.2%
<b>Subtotal of Revenues</b>	<b>13,757,260</b>	<b>15,021,041</b>	<b>15,669,071</b>	<b>648,030</b>	<b>4.3%</b>

### Significant Revenue Changes

- The increase in Charges for Services is due to an increase in charges to other departments via the Indirect Cost Allocation Program (ICAP) for HR services
- The Miscellaneous Revenues increase is primarily due to increases in employer and employee contributions for benefits.
- The Non-Revenues increase is due to the interest received on the Interfund Loan made from the Fire Pension Fund to help finance the acquisition of Fire Apparatus.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	3,353,156	3,771,994	3,981,766	209,772	5.6%
<i>Supplies</i>	125,166	175,716	185,455	9,739	5.5%
<i>Other Services and Charges</i>	9,290,755	11,250,940	12,058,770	807,830	7.2%
<i>Intergovernmental Services</i>	55,587	90,850	70,850	(20,000)	-22.0%
<i>Interfund Charges</i>	197,802	197,986	206,704	8,718	4.4%
<b>Subtotal of Operations</b>	<b>13,022,466</b>	<b>15,487,486</b>	<b>16,503,545</b>	<b>1,016,059</b>	<b>6.6%</b>
<i>Debt Service</i>	-	2,250,000	-	(2,250,000)	-100.0%
<i>Interfund Transfers</i>	10,652	-	-	-	--
<b>TOTAL EXPENSE</b>	<b>13,033,118</b>	<b>17,737,486</b>	<b>16,503,545</b>	<b>(1,233,941)</b>	<b>-7.0%</b>

Breakdown of Salaries and Benefits	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>City-wide Cost</i>	2,218,071	2,530,000	2,752,100	222,100	8.8%
<i>Human Resources Department</i>	1,135,085	1,241,994	1,229,666	(12,328)	-1.0%
<b>Salaries and Benefits Total</b>	<b>3,353,156</b>	<b>3,771,994</b>	<b>3,981,766</b>	<b>209,772</b>	<b>5.6%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Human Resources Admin</i>	356,666	387,815	368,441	(19,374)	-5.0%
<i>Human Resources Services</i>	670,776	805,919	814,958	9,039	1.1%
<i>Human Resources Training</i>	91,148	105,375	99,728	(5,647)	-5.4%
<i>HR Payroll Services</i>	216,119	244,429	244,576	147	0.1%
<i>HR Employee Services</i>	13,507	19,665	20,517	852	4.3%
<i>Unemployment Benefits Services</i>	70,122	101,684	141,773	40,089	39.4%
<i>Workers Comp Benefits Services</i>	583,682	737,783	762,788	25,005	3.4%
<i>Health Benefits Services</i>	8,782,009	10,315,546	11,126,732	811,186	7.9%
<i>Pension Benefits Services</i>	2,249,089	5,019,270	2,924,032	(2,095,238)	-41.7%
<b>TOTAL EXPENSE</b>	<b>13,033,118</b>	<b>17,737,486</b>	<b>16,503,545</b>	<b>(1,233,941)</b>	<b>-7.0%</b>

<b>TOTAL PAID STAFF</b>	<b>14.4</b>	<b>15.0</b>	<b>14.4</b>	<b>(0.6)</b>	<b>-4.0%</b>
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**Significant Expenditure Changes**

- Increases in Human Resources Salaries and Benefits include the estimated cost for city-wide items such as medical opt-outs, unemployment reimbursement, and pension payments for retired personnel. See Breakdown of Salaries and Benefits Table above for further detail.
- The increase in Other Services and Charges is primarily due to an increase in the cost of medical premiums for City employees.
- The change in Debt Service is for removal of an interfund loan of \$2.25 million budgeted in 2008 from the Fire Pension Fund to the General Fund for the purpose of replacing existing fire fighting apparatus.

**Departmental Objectives for 2009**

1. Provide efficient HR services in support of all City operations to attract and retain employees in a safe, satisfying work environment. (CG 8)
2. Sustainable and collaborative labor relations. (CG 8)
3. Complete Phase I of HR/ Payroll Project and Begin Phase II – Implement additional components of new HR/ Payroll system including management and employee self-service. (CG 8)
4. Ongoing efficiencies and enhancement of HR-related service delivery.

## FINANCE DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Taxes	370,637	350,000	350,000	-	0.0%
Intergovernmental	-	-	601,036	601,036	-
Charges for Services	1,300,290	1,525,098	1,532,295	7,197	0.5%
Miscellaneous	816,219	369,865	290,728	(79,137)	-21.4%
Other Financing Sources	2,463,639	2,477,572	1,965,525	(512,047)	-20.7%
<b>Subtotal of Revenues</b>	<b>4,950,785</b>	<b>4,722,535</b>	<b>4,739,584</b>	<b>17,049</b>	<b>0.4%</b>
<b>Other Sources by Fund</b>					
General	368,334	674,059	597,604	(76,455)	-11.3%
2001 Fire UTGO Bond	(26,191)	(7,790)	(8,849)	(1,059)	-13.6%
1999 LTGO Bond Redemption	1,450	-	-	-	-
Refunding GO Bonds 1996	15,697	-	-	-	-
Sportsplex Acquisition Debt	(249)	(209)	(176)	33	15.8%
2004 PFD/Civic Field LTGO	814	-	-	-	-
Drake Note	103	-	-	-	-
LID Guaranty	278,185	(33,374)	(9,375)	23,999	71.9%
#1099 Barkley Blvd	1,705	-	-	-	-
#1106 Bakerview Rd	3,979	-	-	-	-
#1107/1108 Telegraph/Barkley	10,938	-	-	-	-
<b>Subtotal Reserve Adjustments</b>	<b>654,765</b>	<b>632,686</b>	<b>579,204</b>	<b>(53,482)</b>	<b>-8.5%</b>
<b>TOTAL ALL SOURCES</b>	<b>5,605,550</b>	<b>5,355,221</b>	<b>5,318,788</b>	<b>(36,433)</b>	<b>-0.7%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
<i>Finance Administration</i>	142,133	144,933	147,848	2,915	2.0%
<i>Finance Services</i>	1,067,833	1,284,307	1,289,972	5,665	0.4%
<i>Debt Services</i>	3,740,819	3,293,295	3,301,764	8,469	0.3%
<b>Subtotal of Revenues</b>	<b>4,950,785</b>	<b>4,722,535</b>	<b>4,739,584</b>	<b>17,049</b>	<b>0.4%</b>

### Significant Revenue Changes

- Intergovernmental revenue increased due to a change in accounting methodology relating to the Public Facilities District. In the 2008 budget, accounting for the Bellingham Whatcom Public Facilities District was transferred from Fund 165 to Fund 965. It is now a discrete component unit instead of a blended component unit, and is required to follow full accrual fund accounting. Transfers are now accounted for as Intergovernmental instead of Other Financing Sources (Interfund Transfers.)
- Miscellaneous revenues are decreasing for investment interest and a contribution to the 1996 GO bond for Roeder Avenue by Georgia Pacific per the agreement.
- Other Financing Sources is the offsetting decrease for the change in accounting methodology for the Public Facilities District.

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	1,325,755	1,658,192	1,633,589	(24,603)	-1.5%
<i>Supplies</i>	39,039	49,207	58,022	8,815	17.9%
<i>Other Services and Charges</i>	47,875	205,535	150,753	(54,782)	-26.7%
<i>Intergovernmental Services</i>	104,757	124,854	124,874	20	0.0%
<i>Interfund Charges</i>	60,874	65,511	68,186	2,675	4.1%
<b>Subtotal of Operations</b>	<b>1,578,300</b>	<b>2,103,299</b>	<b>2,035,424</b>	<b>(67,875)</b>	<b>-3.2%</b>
<i>Debt Service</i>	3,727,250	3,251,922	3,283,364	31,442	1.0%
<i>Interfund Transfers</i>	300,000	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>5,605,550</b>	<b>5,355,221</b>	<b>5,318,788</b>	<b>(36,433)</b>	<b>-0.7%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Finance Administration</i>	265,984	299,305	307,594	8,289	2.8%
<i>Finance Services</i>	1,312,316	1,803,994	1,727,830	(76,164)	-4.2%
<i>Debt Service Administration</i>	4,027,250	3,251,922	3,283,364	31,442	1.0%
<b>TOTAL EXPENSE</b>	<b>5,605,550</b>	<b>5,355,221</b>	<b>5,318,788</b>	<b>(36,433)</b>	<b>-0.7%</b>

<b>TOTAL PAID STAFF</b>	<b>18.5</b>	<b>21.3</b>	<b>20.3</b>	<b>(1.0)</b>	<b>-4.7%</b>
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### Significant Expenditure Changes

- The reduction in Other Services and Charges was achieved by reducing professional services, travel, computers, tuition, and repairs and maintenance to minimize the increase in the 2009 budget.
- The 2008 \$264,000 increase in the Finance budgeted expenditures and the 2.8 FTE increase in staff relates to the transfer of the Budget function to the Finance Department from the Executive Department.

**Departmental Objectives for 2009**

1. Clean state audit and CAFR. (CG 8)
2. Develop strategies for integration of financial systems. (CG 8)
3. Develop debt capacity, long range cash flow forecasting. (CG 6, 8)
4. Implement enhanced budgeting process. (CG 6, 8)
5. Improve options for payment and reporting on website. (CG 8)
6. Implement audit expertise to assist in review of citywide programs. (CG 8)
7. Develop standardized business plans for new investments. (CG 6, 8)
8. Develop waterfront funding plan. (CG 3, 6, 8)
9. Work with PW to develop long range capital maintenance plan. (CG 6, 8)
10. Work with Executive Staff to modify and enhance benchmarking strategies. (CG 6)
11. Develop on-staff software expertise. (CG 8)
12. Through cross-training and other means place one or more backups for every position.  
(CG 8)
13. Develop expertise on Grants Management within City. (CG 8)
14. Integrate emergency preparedness into staff training. (CG 8)

## INFORMATION TECHNOLOGY SERVICES DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<b>Revenues</b>					
Licenses and Permits	197,413	195,000	205,000	10,000	5.1%
Intergovernmental	19,200	25,238	29,668	4,430	17.6%
Charges for Services	967,255	920,898	758,853	(162,045)	-17.6%
Miscellaneous	171,866	139,259	115,833	(23,426)	-16.8%
Other Financing Sources	1,656,743	400,000	190,000	(210,000)	-52.5%
<b>Subtotal of Revenues</b>	<b>3,012,477</b>	<b>1,680,395</b>	<b>1,299,354</b>	<b>(381,041)</b>	<b>-22.7%</b>
<b>Other Sources by Fund</b>					
General	1,399,678	1,957,515	1,979,134	21,619	1.1%
Technology Replacement & Reserve	478,238	15,480	648,718	633,238	4090.7%
Telecommunications	(464,851)	35,267	(6,589)	(41,856)	-118.7%
<b>Subtotal Other Sources</b>	<b>1,413,065</b>	<b>2,008,262</b>	<b>2,621,263</b>	<b>613,001</b>	<b>30.5%</b>
<b>TOTAL ALL SOURCES</b>	<b>4,425,542</b>	<b>3,688,657</b>	<b>3,920,617</b>	<b>231,960</b>	<b>6.3%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<b>Revenues</b>					
ITSD Services	1,221,543	1,055,719	688,349	(367,370)	-34.8%
Government Access TV	198,688	197,400	206,200	8,800	4.5%
Telecommunication	1,592,246	427,276	404,805	(22,471)	-5.3%
<b>Subtotal of Revenues</b>	<b>3,012,477</b>	<b>1,680,395</b>	<b>1,299,354</b>	<b>(381,041)</b>	<b>-22.7%</b>

### Significant Revenue Changes

- The decrease in Charges for Services is primarily due to reductions in ITSD charges to other departments for computer projects and telecommunications.
- The decrease in Other Financing Sources is a reduction in the amount transferred from the General Fund to the Technology Replacement Fund. The reduction was based on the current balance in the Technology Replacement Fund and the anticipated monetary needs for projects in 2009.
- The increase shown in Other Sources by Fund represents increased use of the fund reserve balance in the Technology Replacement & Reserve Fund to pay for citywide equipment purchases and technology projects budgeted for 2009.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	1,522,945	1,998,627	1,911,797	(86,830)	-4.3%
<i>Supplies</i>	356,439	190,659	183,805	(6,854)	-3.6%
<i>Other Services and Charges</i>	656,991	892,461	821,882	(70,579)	-7.9%
<i>Intergovernmental Services</i>	15,962	11,859	15,857	3,998	33.7%
<i>Interfund Charges</i>	195,092	124,051	132,276	8,225	6.6%
<b>Subtotal of Operations</b>	<b>2,747,429</b>	<b>3,217,657</b>	<b>3,065,617</b>	<b>(152,040)</b>	<b>-4.7%</b>
<i>Capital Outlay</i>	952,243	471,000	855,000	384,000	81.5%
<i>Interfund Transfers</i>	725,870	-	-	-	--
<b>TOTAL EXPENSE</b>	<b>4,425,542</b>	<b>3,688,657</b>	<b>3,920,617</b>	<b>231,960</b>	<b>6.3%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>ITSD Services</i>	3,120,571	3,015,868	3,297,399	281,531	9.3%
<i>Government Access TV</i>	177,576	210,246	225,002	14,756	7.0%
<i>Telecommunication</i>	1,127,395	462,543	398,216	(64,327)	-13.9%
<b>TOTAL EXPENSE</b>	<b>4,425,542</b>	<b>3,688,657</b>	<b>3,920,617</b>	<b>231,960</b>	<b>6.3%</b>

<b>TOTAL PAID STAFF</b>	<b>18.8</b>	<b>25.1</b>	<b>22.1</b>	<b>(3.0)</b>	<b>-12.0%</b>
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**Significant Expenditure Changes**

- The decrease in Other Services was achieved by reducing professional services, travel, computers, tuition, and repairs and maintenance to minimize the increase in the 2009 budget.
- The increase in Capital Outlay reflects numerous city-wide equipment purchases and technology projects including: \$370,000 for Network infrastructure (servers, core switches, etc.), \$150,000 for computer application projects, and \$150,000 for an Enterprise Document Management System.
- Salaries and Benefits expenditures are reduced due to elimination of three positions.

## **Departmental Objectives for 2009**

1. Comcast Franchise Agreement - begin research efforts related to Comcast franchise agreement renewal processes to take place in early 2010. Current agreement expires February 2011. (CG 8)
4. Digital Electronic Records Preservation - Work with the Information Technology and Legal departments to develop requirements for managing records with archival value particularly for e-mail and web site records, and to develop strategies for consideration and/or implementation per the Washington Administrative Code (WAC). (CG 8)
2. HR/Payroll Project Phase I & II - Go live on HR/Payroll System for payroll and timesheet processing. Prepare to implement additional components of new HR/Payroll system including Management & Employee self-service. (CG 8)
3. Museum Technology - install technology infrastructure and provide assistance in acquisition and implementation of software systems needed to support expanded museum operations. (CG 8)
4. Network servers - Migrate toward virtual server environment to reduce server costs and power consumption over time. (CG 8)
5. Network Core Switch Replacement - Replace core network switches at end of life. These network switches provide basic transport routing for data and phone communications throughout the City. (CG 8)

## LEGAL DEPARTMENT

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Intergovernmental	23,434	8,175	6,147	(2,028)	-24.8%
Charges for Services	406,977	254,667	238,813	(15,854)	-6.2%
Fines and Forfeits	74,249	61,735	61,735	-	0.0%
Miscellaneous	2,385,164	1,118,176	1,090,832	(27,344)	-2.4%
Non-Revenues	5,997	8,316	146,025	137,709	1656.0%
<b>Subtotal of Revenues</b>	<b>2,895,821</b>	<b>1,451,069</b>	<b>1,543,552</b>	<b>92,483</b>	<b>6.4%</b>
<b>Other Sources by Fund</b>					
General	(682,484)	1,105,913	1,239,385	133,472	12.1%
Claims Litigation	(72,904)	(92,958)	(149,382)	(56,424)	60.7%
<b>Subtotal Reserve Adjustments</b>	<b>(755,388)</b>	<b>1,012,955</b>	<b>1,090,003</b>	<b>77,048</b>	<b>7.6%</b>
<b>TOTAL ALL SOURCES</b>	<b>2,140,433</b>	<b>2,464,024</b>	<b>2,633,555</b>	<b>169,531</b>	<b>6.9%</b>

Revenues by Group	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
<b>Revenues</b>					
<i>Legal</i>	242,484	334,884	345,216	10,332	3.1%
<i>Legal Services</i>	1,952,740	325,452	307,570	(17,882)	-5.5%
<i>Claims, Litigation &amp; Insurance</i>	700,597	790,733	890,766	100,033	12.7%
<b>Subtotal of Revenues</b>	<b>2,895,821</b>	<b>1,451,069</b>	<b>1,543,552</b>	<b>92,483</b>	<b>6.4%</b>

### Significant Revenue Changes

- The decrease in Charges for Services is related to a decrease in Indirect Cost Allocation Program (ICAP) revenues for the Legal Services Group.
- The decrease in Miscellaneous Revenues reflects a decrease in the amount of interest received in the Claims & Litigation Fund. There is a corresponding increase in Non-Revenues for the payment of principal on a note that is due in December 2009.

## Departmental Budget Summary (continued)

Expenditures by Type	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,080,910	1,215,771	1,266,435	50,664	4.2%
<i>Supplies</i>	30,331	30,309	26,211	(4,098)	-13.5%
<i>Other Services and Charges</i>	678,183	833,378	1,058,154	224,776	27.0%
<i>Interfund Charges</i>	351,009	384,566	282,755	(101,811)	-26.5%
<b>TOTAL EXPENSE</b>	<b>2,140,433</b>	<b>2,464,024</b>	<b>2,633,555</b>	<b>169,531</b>	<b>6.9%</b>

Expenditures by Group	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
<i>Legal Services</i>	1,236,259	1,357,266	1,452,085	94,819	7.0%
<i>Claims, Litigation &amp; Insurance</i>	904,174	1,106,758	1,181,470	74,712	6.8%
<b>TOTAL EXPENSE</b>	<b>2,140,433</b>	<b>2,464,024</b>	<b>2,633,555</b>	<b>169,531</b>	<b>6.9%</b>

<b>TOTAL PAID STAFF</b>	<b>11.7</b>	<b>12.4</b>	<b>12.4</b>	<b>0.0</b>	<b>0.0%</b>
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## Significant Expenditure Changes

- The increase in Other Services and Charges is due to increases in Special Legal Services for ongoing environmental cleanup negotiations and for outside council for pending litigation.
- The decrease in Interfund Charges is due to a change in accounting methodology for salary reimbursement within the Claims & Litigation Fund and the legal department.

## Departmental Objectives for 2009

1. Provide legal support for Lake Whatcom reservoir water quality protection initiatives as directed by Council and Mayor. (CG 1, 9)
2. Assist and provide legal support in overall project management of the Waterfront District Redevelopment. (CG 3)
3. Continue to provide legal support to the watershed acquisition and maintenance program. (CG 1, 9)
4. Provide legal review of City's updates to land use plans. (CG 2, 4, 5)
5. Provide legal services to City departments, the Mayor, and City Council as directed. (ALL CG)

## EXECUTIVE DEPARTMENT

## Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
<i>Intergovernmental</i>	-	250,000	-	(250,000)	-100.0%
<i>Charges for Services</i>	529,193	431,055	415,956	(15,099)	-3.5%
<i>Miscellaneous</i>	46,443	-	19,751	19,751	--
<i>Other Financing Sources</i>	603,548	261,000	157,000	(104,000)	-39.8%
<b>Subtotal of Revenues</b>	<b>1,179,184</b>	<b>942,055</b>	<b>592,707</b>	<b>(349,348)</b>	<b>-37.1%</b>
<b>Other Sources by Fund</b>					
<i>General</i>	1,030,720	2,082,040	1,575,701	(506,339)	-24.3%
<i>1st 1/4% Real Estate Excise Tax</i>	(41,193)	-	(19,751)	(19,751)	--
<b>Subtotal Other Sources</b>	<b>989,527</b>	<b>2,082,040</b>	<b>1,555,950</b>	<b>(526,090)</b>	<b>-25.3%</b>
<b>TOTAL ALL SOURCES</b>	<b>2,168,711</b>	<b>3,024,095</b>	<b>2,148,657</b>	<b>(875,438)</b>	<b>-28.9%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
<i>Executive Management</i>	534,443	431,055	415,956	(15,099)	-3.5%
<i>Waterfront Project</i>	644,741	11,000	26,751	15,751	143.2%
<i>Lake Whatcom Management</i>	-	500,000	150,000	(350,000)	-70.0%
<b>Subtotal of Revenues</b>	<b>1,179,184</b>	<b>942,055</b>	<b>592,707</b>	<b>(349,348)</b>	<b>-37.1%</b>

## Significant Revenue Changes

- Intergovernmental Revenues were anticipated to be received from Whatcom County in 2008 to share the costs of a new Lake Whatcom Watershed Management program.
- The City has set-aside \$150,000 in 2009 for its own Lake Whatcom watershed initiative.
- Other Financing Sources is the anticipated contributions from the Water Fund to fund the costs of a new Lake Whatcom Watershed Management program in the amount of \$150,000 and the cost of the Waterfront Development project in the amount of \$7,000.

## Departmental Budget Summary (continued)

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	1,052,057	1,166,077	888,548	(277,529)	-23.8%
<i>Supplies</i>	34,622	54,046	48,342	(5,704)	-10.6%
<i>Other Services and Charges</i>	241,522	904,819	842,961	(61,858)	-6.8%
<i>Intergovernmental Services</i>	773,527	855,877	326,177	(529,700)	-61.9%
<i>Interfund Charges</i>	42,004	43,276	42,629	(647)	-1.5%
<b>TOTAL EXPENSE</b>	<b>2,143,732</b>	<b>3,024,095</b>	<b>2,148,657</b>	<b>(875,438)</b>	<b>-28.9%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Executive Management</i>	1,119,239	1,314,382	1,234,356	(80,026)	-6.1%
<i>Waterfront Project</i>	1,049,472	1,209,713	764,301	(445,412)	-36.8%
<i>Lake Whatcom Management</i>	-	500,000	150,000	(350,000)	-70.0%
<b>TOTAL EXPENSE</b>	<b>2,168,711</b>	<b>3,024,095</b>	<b>2,148,657</b>	<b>(875,438)</b>	<b>-28.9%</b>

<b>TOTAL PAID STAFF</b>	<b>11.0</b>	<b>12.4</b>	<b>9.0</b>	<b>(3.4)</b>	<b>-27.3%</b>
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## Significant Expenditure Changes

- A cumulative total of up to \$6,000 is available, as approved, for Sister Cities relationship maintenance and commemorations in the Executive's Other Services and Charges expenditures.
- \$500,000 of prior Executive Department expenses are now reflected in the Bellingham Public Development Authority (and offsetting revenues) budget, which becomes a separate cost center in the budget
- The Lake Whatcom Watershed Management program is being modified from 4 FTEs to 1 possible FTE. These resources are in addition to other City efforts on behalf of the watershed.
- The Intergovernmental Expense line includes a decrease of \$350,000 for the Lake Whatcom Management Program and to pay for the Park Impact Fee waiver that was granted to the Bellingham Housing Authority for their Walton project. Impact Fees were waived for phase 1 in 2008 and it is anticipated that phase II of the project will require an additional \$180,000 of impact fee waivers in 2009. The Growth Management Act requires park impact fees to be paid from other sources when waived for low income housing.

## **Departmental Objectives for 2009**

1. Based on public input and community vision, collaborate with Council, city departments and the Bellingham Public Development Authority to obtain approval of the December, 2008 identified hybrid master plan for waterfront development and generate an execution work plan for City responsibilities contained within the approved master plan. (CG 3)
  - Execute a development outreach/marketing plan for city-owned properties in the waterfront district
  - Provide regular updates to the City Council and other stakeholder groups on progress toward the master plan and garner input, as appropriate
  - Coordination with local delegation to obtain relevant state and federal funding
  - Collaborate on strategic and tactical plans with Public Development Authority board and personnel, inclusive of any early action project execution
  - Examine feasibility of public or private-public municipal service buildings within the master plan, inclusive of WWU and City operation centers
2. Continue implementation of recommendations from the 2007 business survey and economic development strategic planning process (CG 3, 4, 9)
3. Increase public participation and improve integration and timing of Council priority setting, citywide strategic planning, budgeting and then initiate implementation of a City performance measurement system based on Council goals. (CG 6)
  - Continue examination of other cities' models for using public input to establish budget priorities, evaluate service performance and report progress to their communities.
  - Evaluate citywide use of public opinion surveying and establish citywide policies/procedures to guide these efforts.
4. Initiate at least one "triple bottom line" strategic initiative that enhances environmental, economic, human capital development for the City's residents. (CG 3, 4, 9)
  - Further develop plans for Council and Library Board consideration regarding a hybrid or mixed use central library location
  - Collaborate on a potential county-wide "Thrive by Five" initiative with area school districts, smaller cities and non-profit partners
  - Jointly sponsor a sustainable business/green jobs campaign, potentially to include a collaborative business incubator to start-ups that could eventually produce "middle-income" green jobs
5. Maintain and improve neighborhood relations and relations and association operations. (CG 2, 3, 4, 5, 6, 9)
  - Provide responsive neighborhood services staffing to enrich City-neighborhood relations
  - Produce a neighborhood newsletter monthly
  - Provide liability insurance coverage for volunteers in neighborhood leadership positions
  - Provide training and workshops for neighborhood capacity building, inclusive of but not limited to bylaws development, meeting facilitation, surveys, conflict resolution, communication plans, etc.

## **Departmental Objectives for 2009**

- Transfer "Small & Simple Grants" program from Community Development to the Executive Office and implement:
  - Mayor's Healthy Neighborhoods Initiative to build partnerships between associations, schools, non-profits, and businesses;
  - 2009 Community-based special events that benefit the community
- 6. Develop and maintain systems and strategies that support timely, accurate communications and effective public involvement. (CG 8)
  - Identify and implement organizational best practices to support effective communications citywide.
  - Respond to priority communications needs.
  - Provide communications and public involvement training to staff, as per priorities identified in various evaluation efforts.
  - Maintain and improve city website, news release distribution and related electronic communications systems, in collaboration with Information Technology Services Department.
  - Maintain and improve electronic communications systems, in collaboration with Information Technology Services Department.
  - Produce "Inside Bellingham" and other television programs that highlight city goals, priorities and accomplishments, in collaboration with Information Technology Services Department.

**LEGISLATIVE DEPARTMENT****Council Members**

- Jack Weiss  
Ward 1  
Term 1/08 - 12/11
- Gene Knutson  
Ward 2  
Term 1/06 - 12/09
- Barry Buchanan  
Ward 3  
Term 1/08 - 12/11
- Stan Snapp  
Ward 4  
Term – 11/07 – 12/09
- Terry Bornemann  
Ward 5  
Term 1/08 - 12/11
- Barbara Ryan  
Ward 6  
Term 1/06 - 12/09
- Louise Bjornson  
At Large  
Term 1/08 – 12/09

**Departmental Budget Summary**

Revenues by Type and Other Sources by Fund	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<b>Revenues</b>					
<i>Charges for Services</i>	190,798	204,715	179,689	(25,026)	-12.2%
<b>Other Sources by Fund</b>					
<i>General</i>	128,328	233,420	292,712	59,292	25.4%
<b>TOTAL ALL SOURCES</b>	<b>319,126</b>	<b>438,135</b>	<b>472,401</b>	<b>34,266</b>	<b>7.8%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<b>Revenues</b>					
<i>City Council Services</i>	190,798	204,715	179,689	(25,026)	-12.2%
<b>Subtotal of Revenues</b>	<b>190,798</b>	<b>204,715</b>	<b>179,689</b>	<b>(25,026)</b>	<b>-12.2%</b>

**Significant Revenue Changes**

- The decrease in Charges for Services is a reduction in the allocation for interfund charges.

## Departmental Budget Summary (continued)

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	268,519	351,415	378,053	26,638	7.6%
<i>Supplies</i>	13,226	17,150	29,575	12,425	72.4%
<i>Other Services and Charges</i>	15,782	46,211	39,068	(7,143)	-15.5%
<i>Interfund Charges</i>	21,599	23,359	25,705	2,346	10.0%
<b>TOTAL EXPENSE</b>	<b>319,126</b>	<b>438,135</b>	<b>472,401</b>	<b>34,266</b>	<b>7.8%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>City Council Services</i>	319,126	438,135	472,401	34,266	7.8%
<b>TOTAL EXPENSE</b>	<b>319,126</b>	<b>438,135</b>	<b>472,401</b>	<b>34,266</b>	<b>7.8%</b>

<b>TOTAL PAID STAFF</b>	<b>8.3</b>	<b>9.3</b>	<b>9.3</b>	<b>0.0</b>	<b>0.0%</b>
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## Significant Expenditure Changes

- The increase for Supplies is for photocopying, binding, printer, and computer expenses.
- The reduction in Other Services and Charges is for tuition and registration expenses.

**NON-DEPARTMENTAL**

Non-Departmental is for City-wide expenditures that are not specific to any one City department. It includes expenditures such as debt service, interfund transfers to reserve funds, and the General Fund contribution to Cemetery and Medic One Funds.

**Budget Summary**

Revenues by Type and Other Sources by Fund	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<b>Revenues</b>					
<i>Charges for Services</i>	10,853	-	-	-	--
<b>Subtotal of Revenues</b>	<b>10,853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Other Sources by Fund</b>					
<i>General</i>	3,362,404	3,491,757	3,833,574	341,817	9.8%
<i>2nd 1/4% Real Estate Excise Tax</i>	622,411	638,152	651,877	13,725	2.2%
<b>Subtotal Reserve Adjustments</b>	<b>3,984,815</b>	<b>4,129,909</b>	<b>4,485,451</b>	<b>355,542</b>	<b>8.6%</b>
<b>TOTAL ALL SOURCES</b>	<b>3,995,668</b>	<b>4,129,909</b>	<b>4,485,451</b>	<b>355,542</b>	<b>8.6%</b>

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<i>Supplies</i>	374	-	-	-	--
<i>Other Services and Charges</i>	32,810	120,000	120,000	-	0.0%
<i>Intergovernmental Services</i>	200,730	280,511	771,327	490,816	175.0%
<b>Subtotal of Operations</b>	<b>233,914</b>	<b>400,511</b>	<b>891,327</b>	<b>490,816</b>	<b>122.5%</b>
<i>Interfund Transfers</i>	3,761,754	3,729,398	3,594,124	(135,274)	-3.6%
<b>TOTAL EXPENSE</b>	<b>3,995,668</b>	<b>4,129,909</b>	<b>4,485,451</b>	<b>355,542</b>	<b>8.6%</b>

The Interfund Transfers Expenditure includes \$651,877 of Second Quarter Real Estate Excise Tax (REET) transferred to the General Fund for Debt Service on the Civic Field project. This transfer out to pay for a debt service expenditure is included in the Capital Plan because the source of funds is REET.

## 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.

### Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount	Percent
<b>Revenues</b>					
Taxes	1,128,194	1,203,442	1,185,769	(17,673)	-1.5%
Intergovernmental	189,646	-	-	-	-
Charges for Services	5,636	-	-	-	-
Miscellaneous	246,294	288,846	49,449	(239,397)	-82.9%
Non-Revenues	9,995,000	2,885,000	-	(2,885,000)	-100.0%
<b>Subtotal of Revenues</b>	<b>11,564,770</b>	<b>4,377,288</b>	<b>1,235,218</b>	<b>(3,142,070)</b>	<b>-71.8%</b>
<b>Other Sources by Fund</b>					
Public Facilities District	-	2,199,275	141,391	(2,057,884)	-93.6%
<b>Subtotal Reserve Adjustments</b>	<b>(7,002,974)</b>	<b>2,199,275</b>	<b>141,391</b>	<b>(2,057,884)</b>	<b>-93.6%</b>
<b>TOTAL ALL SOURCES</b>	<b>4,561,796</b>	<b>6,576,563</b>	<b>1,376,609</b>	<b>(5,199,954)</b>	<b>-79.1%</b>

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount	Percent
<b>Revenues</b>					
Public Facilities District	1,267,167	4,172,394	1,208,577	(2,963,817)	-71.0%
Public Facilities Dist Admin	10,297,603	204,894	26,641	(178,253)	-87.0%
<b>Subtotal of Revenues</b>	<b>11,564,770</b>	<b>4,377,288</b>	<b>1,235,218</b>	<b>(3,142,070)</b>	<b>-71.8%</b>

### Significant Revenue Changes

- Sales Tax revenue is budgeted to decrease slightly from 2008 levels due to the economic slow down.
- The decrease in Other Financing Sources is a reduction in interest income as the PFD's cash balances are spent on constructing a new Art and Children's Museum and the renovations to the Mount Baker Theater.
- The decrease in Non-Revenues is for an Interfund Loan from the Natural Resources Protection & Restoration Fund to help finance the Art and Children's Museum and for Phase II renovations to the Mount Baker Theatre that took place in 2008.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	92,786	80,505	73,404	(7,101)	-8.8%
<i>Supplies</i>	2,532	5,029	840	(4,189)	-83.3%
<i>Other Services and Charges</i>	45,070	66,627	28,894	(37,733)	-56.6%
<i>Intergovernmental Services</i>	9,127	50	735,874	735,824	1471648.0%
<i>Interfund Charges</i>	21,463	18,839	-	(18,839)	-100.0%
<b>Subtotal of Operations</b>	<b>170,978</b>	<b>171,050</b>	<b>839,012</b>	<b>667,962</b>	<b>390.5%</b>
<i>Debt Service</i>	289,722	497,000	537,597	40,597	8.2%
<i>Capital Outlay</i>	3,544,725	5,338,240	-	(5,338,240)	-100.0%
<i>Interfund Transfers</i>	556,371	570,273	-	(570,273)	-100.0%
<b>TOTAL EXPENSE</b>	<b>4,561,796</b>	<b>6,576,563</b>	<b>1,376,609</b>	<b>(5,199,954)</b>	<b>-79.1%</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Public Facilities Dist Admin</i>	4,561,796	6,576,563	1,376,609	(5,199,954)	-79.1%
<b>TOTAL EXPENSE</b>	<b>4,561,796</b>	<b>6,576,563</b>	<b>1,376,609</b>	<b>(5,199,954)</b>	<b>-79.1%</b>

<b>TOTAL PAID STAFF</b>	<b>1.1</b>	<b>0.5</b>	<b>0.0</b>	<b>(0.5)</b>	<b>-100.0%</b>
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**Significant Expenditure Changes**

- In 2008, all of the financial resources and accounting records for the Bellingham Whatcom Public Facilities District were transferred from Fund 165 to Fund 965. It is now a discrete component unit instead of a blended component unit, which is required to follow full accrual fund accounting.
- The increase in Intergovernmental Services is mostly for interest payments to the city which can no longer be done via interfund charges because it is now a discrete component unit.
- It is anticipated that both capital projects will be mostly complete by December 2008.
- The Debt Service cost increase is for the payment of the 2007 bond issue.
- The 0.5 decrease in Public Facilities District (PFD) Paid Staff is due to the transfer of PFD management responsibilities from the PFD to the Planning and Community Development department. The PFD will continue to provide funding for these tasks.

## **Departmental Objectives for 2009**

The Bellingham-Whatcom Public Facilities District (BWPFD) will complete work on the phased implementation of the Regional Center:

1. Complete construction of the Art & Children's Museum with a planned opening in the fall of 2009. (Council Goals 3, 5 and 6)
2. Complete Flora Street and Grand Avenue "place-making" and streetscape improvements adjacent to the Art & Children's Museum project in early 2009 in coordination with other Regional Center projects. (Council Goals 3, 5 and 6).

**PUBLIC DEVELOPMENT AUTHORITY**

The Bellingham-Whatcom Public Facilities District (PFD) is a separate Washington municipal corporation established in 2008. The City of Bellingham provides administrative services and financial management to the PDA.

**Departmental Budget Summary**

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount	Percent
<b>Revenues</b>					
<i>Intergovernmental</i>	-	-	500,000	500,000	—
<b>TOTAL ALL SOURCES</b>	-	-	500,000	500,000	—

Revenues by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount	Percent
<b>Revenues</b>					
<i>Public Development Authority</i>	-	-	500,000	500,000	—
<b>Subtotal of Revenues</b>	-	-	500,000	500,000	—

**Significant Revenue Changes**

- The Public Development Authority budget is new in 2009. It will be the City's real estate development arm for parcels and properties throughout Bellingham, inclusive of parts of the waterfront district.

## Departmental Budget Summary (continued)

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	-	-	231,775	231,775	—
<i>Supplies</i>	-	-	16,110	16,110	—
<i>Other Services and Charges</i>	-	-	242,115	242,115	—
<i>Intergovernmental Services</i>	-	-	10,000	10,000	—
<b>TOTAL EXPENSE</b>	-	-	<b>500,000</b>	<b>500,000</b>	<b>—</b>

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Public Development Authority</i>	-	-	500,000	500,000	—
<b>TOTAL EXPENSE</b>	-	-	<b>500,000</b>	<b>500,000</b>	<b>—</b>

<b>TOTAL PAID STAFF</b>	<b>0.0</b>	<b>0.0</b>	<b>1.7</b>	<b>1.7</b>	<b>—</b>
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## Significant Expenditure Changes

- Salaries and Benefits are being allocated for 1.7 FTE's.
- Supplies and Other Services and Charges are the estimated cost of funding this new initiative.

## PUBLIC WORKS DEPARTMENT

## Departmental Budget Summary

Revenues and Other Sources by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Revenues</b>					
Taxes	10,668,490	11,210,000	9,394,799	(1,815,201)	-16.2%
Licenses and Permits	204,467	232,890	163,000	(69,890)	-30.0%
Intergovernmental	5,385,475	14,221,239	8,584,564	(5,636,675)	-39.6%
Charges for Services	44,396,838	44,747,352	46,663,935	1,916,583	4.3%
Fines and Forfeits	904,280	1,113,591	955,143	(158,448)	-14.2%
Miscellaneous	11,215,754	13,742,779	9,723,649	(4,019,130)	-29.2%
Non-Revenues	846,840	-	-	-	-
Other Financing Sources	180,540	355,500	206,500	(149,000)	-41.9%
<b>Subtotal of Revenues</b>	<b>73,802,684</b>	<b>85,623,351</b>	<b>75,691,590</b>	<b>(9,931,761)</b>	<b>-11.6%</b>
<b>Other Sources by Fund</b>					
Street	(1,134,618)	2,353,469	913,865	(1,439,604)	-61.2%
Arterial St Construction	364,577	89,468	(30,382)	(119,850)	-134.0%
Paths & Trails Reserve	(7,529)	(6,479)	(7,604)	(1,125)	-17.4%
Capital Maint	84,281	308,762	835,000	526,238	170.4%
Olympic Pipeline Incident	34,560	513,974	(26,339)	(540,313)	-105.1%
Olympic - Restoration	(960)	-	(27,615)	(27,615)	-
1st 1/4% Real Estate Excise Tax	174,407	2,010,000	760,000	(1,250,000)	-62.2%
2nd 1/4% Real Estate Excise Tax	435,140	1,600,000	550,000	(1,050,000)	-65.6%
Public Safety Dispatch	-	55,000	-	(55,000)	-100.0%
Water	886,784	2,128,304	7,274,580	5,146,276	241.8%
Wastewater	(507,530)	1,756,689	4,591,280	2,834,591	161.4%
Storm/Surface Water Utility	(977,234)	957,528	911,111	(46,417)	-4.8%
Solid Waste	(597,859)	38,009	329,597	291,588	767.2%
Parking Services	(908,313)	1,419,559	(579,650)	(1,999,209)	-140.8%
Fleet Administration	(59,229)	646,580	523,018	(123,562)	-19.1%
Purchasing/Materials Mngmt	143,885	176,081	(144,792)	(320,873)	-182.2%
Facilities Administration	(166,022)	399,074	274,791	(124,283)	-31.1%
Nat Res Protect & Restoration	(190,947)	2,685,000	(30,807)	(2,715,807)	-101.1%
<b>Subtotal Reserve Adjustments</b>	<b>(2,426,607)</b>	<b>17,131,018</b>	<b>16,116,053</b>	<b>(1,014,965)</b>	<b>-5.9%</b>
<b>TOTAL ALL SOURCES</b>	<b>71,376,077</b>	<b>102,754,369</b>	<b>91,807,643</b>	<b>(10,946,726)</b>	<b>-10.7%</b>

## Departmental Budget Summary (continued)

Revenues by Group	2007	2008	2009	Change from 2008	
	Actual	Adopted	Budget	Amount	Percent
<b>Revenues</b>					
<i>Public Works</i>	12,628,468	13,807,312	11,751,894	(2,055,418)	-14.9%
<i>Public Works Administration</i>	493,168	464,748	488,994	24,246	5.2%
<i>PW Treatment Plants Operations</i>	1,746,615	1,397,590	1,302,440	(95,150)	-6.8%
<i>PW Water/Wastewater Utility Ops</i>	25,890,444	27,649,674	29,261,854	1,612,180	5.8%
<i>Public Works Maintenance Ops</i>	1,758,273	1,515,565	1,626,013	110,448	7.3%
<i>PW Solid Waste Remediation</i>	1,587,992	875,000	500,000	(375,000)	-42.9%
<i>Public Works Maint Admin</i>	572,756	541,160	471,908	(69,252)	-12.8%
<i>Purchasing and Material Mgmt Ops</i>	2,255,715	1,914,089	2,267,830	353,741	18.5%
<i>Public Works Fleet Operations</i>	2,826,122	6,117,759	3,496,876	(2,620,883)	-42.8%
<i>Public Works Financial Mgmt</i>	1,317,945	411,176	413,247	2,071	0.5%
<i>PW Supervision and Technology</i>	2,018,699	1,964,607	2,009,071	44,464	2.3%
<i>Public Works Facilities Ops</i>	1,855,485	1,818,950	1,959,051	140,101	7.7%
<i>PW Transportation Management</i>	2,797,109	3,206,384	2,976,412	(229,972)	-7.2%
<i>Public Works Engineering Svcs</i>	1,720,094	1,660,100	1,865,100	205,000	12.3%
<i>PW Capital Improvements</i>	586,128	339,617	208,691	(130,926)	-38.6%
<i>Public Works Construction</i>	5,373,239	13,321,232	7,330,382	(5,990,850)	-45.0%
<i>PW Storm and Surface Water Mgmt</i>	4,742,866	4,883,071	4,616,657	(266,414)	-5.5%
<i>Environmental Resources Ops</i>	713,063	800,664	618,248	(182,416)	-22.8%
<i>PW Acquisition and Facilities Mgmt</i>	131,446	112,145	112,145	-	0.0%
<i>PW Watershed Acquisition/Mgmt</i>	2,124,661	2,172,140	2,103,647	(68,493)	-3.2%
<i>Commercial Leasing</i>	662,396	650,368	311,130	(339,238)	-52.2%
<b>Subtotal of Revenues</b>	<b>73,802,684</b>	<b>85,623,351</b>	<b>75,691,590</b>	<b>(9,931,761)</b>	<b>-11.6%</b>

## Significant Revenue Changes

- The decrease in Taxes is a change in the allocation of Sales Tax between the General Fund and the Street Fund. The allocation is now 57.5% General Fund and 42.5% Street Fund.
- A slow down in the economy reduces the number of public works licenses and permits requested.
- A decrease in Intergovernmental Revenues reflects large decreases in grant and fuel tax receipts.
- The increase in Charges for Services is primarily related to anticipated increases in utility generated revenues.
- The decrease in Miscellaneous revenues is primarily related to a 2008 interfund loan for \$2.25 million. The loan was from the Fire Pension Fund to the Fleet Administration Fund to acquire new fire apparatus. In addition, interest revenue decreased by \$1.1 million.
- Fines for parking infractions and other penalties are decreasing by \$149,000 to reflect the actual revenue received in 2008.

**Departmental Budget Summary (continued)**

Expenditures by Type	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Salaries and Benefits</i>	15,325,352	16,987,951	17,834,048	846,097	5.0%
<i>Supplies</i>	3,883,895	3,730,765	4,107,965	377,200	10.1%
<i>Other Services and Charges</i>	8,226,728	12,836,828	14,093,069	1,256,241	9.8%
<i>Intergovernmental Services</i>	5,439,229	5,871,966	6,141,651	269,685	4.6%
<i>Interfund Charges</i>	12,501,492	13,408,180	14,573,974	1,165,794	8.7%
<b>Subtotal of Operations</b>	<b>45,376,696</b>	<b>52,835,690</b>	<b>56,750,707</b>	<b>3,915,017</b>	<b>7.4%</b>
<i>Debt Service</i>	5,522,534	7,593,908	4,848,355	(2,745,553)	-36.2%
<i>Capital Outlay</i>	18,573,638	41,056,860	29,109,000	(11,947,860)	-29.1%
<i>Interfund Transfers</i>	1,903,209	1,267,911	1,099,581	(168,330)	-13.3%
<b>TOTAL EXPENSE</b>	<b>71,376,077</b>	<b>102,754,369</b>	<b>91,807,643</b>	<b>(10,946,726)</b>	<b>-10.7%</b>

Note: Other Services and Charges includes \$60,000 asset maintenance costs paid from REET funds to be shown as capital in the Capital Facilities Plan. See the Capital section for more detail.

Expenditures by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<i>Public Works Administration</i>	485,257	625,818	632,200	6,382	1.0%
<i>PW Treatment Plants Operations</i>	8,316,855	11,505,664	12,191,688	686,024	6.0%
<i>PW Water/Wastewater Utility Ops</i>	11,880,012	13,319,253	14,555,944	1,236,691	9.3%
<i>Public Works Maintenance Ops</i>	5,400,229	6,360,021	7,107,986	747,965	11.8%
<i>PW Solid Waste Remediation</i>	727,615	638,000	690,000	52,000	8.2%
<i>Public Works Maint Admin</i>	458,312	592,093	611,828	19,735	3.3%
<i>Purchasing and Material Mgmt Ops</i>	2,388,254	2,095,320	2,123,038	27,718	1.3%
<i>Public Works Fleet Operations</i>	2,745,589	6,764,339	4,019,894	(2,744,445)	-40.6%
<i>Public Works Financial Mgmt</i>	5,591,161	5,061,935	4,911,459	(150,476)	-3.0%
<i>PW Supervision and Technology</i>	1,916,275	2,735,596	2,724,922	(10,674)	-0.4%
<i>Public Works Facilities Ops</i>	1,922,485	3,167,911	2,932,479	(235,432)	-7.4%
<i>PW Transportation Management</i>	4,114,722	7,097,699	4,885,188	(2,212,511)	-31.2%
<i>Public Works Engineering Svcs</i>	2,861,259	3,199,834	3,436,188	236,354	7.4%
<i>PW Capital Improvements</i>	6,697,032	7,955,000	11,600,000	3,645,000	45.8%
<i>Public Works Construction</i>	9,207,849	22,206,160	10,025,000	(12,181,160)	-54.9%
<i>PW Storm and Surface Water Mgmt</i>	1,700,900	2,055,145	2,163,095	107,950	5.3%
<i>Environmental Resources Ops</i>	1,145,956	4,663,261	1,441,852	(3,221,409)	-69.1%
<i>PW Acquisition and Facilities Mgmt</i>	181,422	202,594	213,294	10,700	5.3%
<i>PW Watershed Acquisition/Mgmt</i>	3,190,977	2,110,003	5,005,615	2,895,612	137.2%
<i>Commercial Leasing</i>	443,916	398,723	535,973	137,250	34.4%
<b>TOTAL EXPENSE</b>	<b>71,376,077</b>	<b>102,754,369</b>	<b>91,807,643</b>	<b>(10,946,726)</b>	<b>-10.7%</b>

<b>TOTAL PAID STAFF</b>	<b>220.6</b>	<b>239.2</b>	<b>238.0</b>	<b>(1.2)</b>	<b>-0.5%</b>
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**Significant Expenditure Changes**

- The increase in cost of Supplies reflects the current demand and prices for fuel, chemical, building materials.
- Other Services and Charges are increasing by \$1.3 million. Projects include \$800,000 for a Waste Water Comprehensive Plan and design of the Waste Water Treatment Plant expansion. Energy conservation projects \$400,000, Security projects \$300,000, and bridge inspections \$300,000. These projects are offset by other reductions in engineering, legal, and other professional services for a net increase of \$1.3 million.
- Capital Outlay is decreasing by \$14.4 million for construction activity budgeted in 2009. The largest decreases pertain to transportation equipment purchases of \$2.5 million for fire apparatus and \$8.7 million for Waterfront related construction.
- Debt Service is decreasing by \$2.9 million for an Interfund loan from the Natural Resources Protection & Restoration Fund to the Public Facilities Fund to help finance the Art & Children's Museum.

## Departmental Budget Summary By Fund

Public Works Expenditures by Fund then by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008	
				Amount	Percent
<b>Street Fund</b>					
Public Works Administration	485,257	625,818	632,200	6,382	1.0%
Public Works Maintenance Ops	3,176,091	3,594,507	4,205,577	611,070	17.0%
Public Works Maint Admin	458,312	592,093	611,828	19,735	3.3%
Public Works Financial Mgmt	1,100,838	648,407	635,061	(13,346)	-2.1%
PW Supervision and Technology	1,916,275	2,735,596	2,724,922	(10,674)	-0.4%
PW Transportation Management	2,617,668	3,201,749	3,044,400	(157,349)	-4.9%
Public Works Engineering Svcs	2,861,259	3,199,834	3,436,188	236,354	7.4%
Public Works Construction	7,713,183	16,487,000	8,775,000	(7,712,000)	-46.8%
Environmental Resources Ops	939,591	895,643	904,852	9,209	1.0%
PW Acquisition and Facilities Mgmt	181,422	202,594	213,294	10,700	5.3%
<b>Street Fund Total</b>	<b>21,449,896</b>	<b>32,183,241</b>	<b>25,183,322</b>	<b>(6,999,919)</b>	<b>-21.8%</b>
<b>Arterial Street Construction Fund</b>					
Public Works Financial Mgmt	199,676	179,540	-	(179,540)	-100.0%
Public Works Construction	772,199	500,000	-	(500,000)	-100.0%
<b>Arterial St Constr Fund Total</b>	<b>971,875</b>	<b>679,540</b>	<b>-</b>	<b>(679,540)</b>	<b>-100.0%</b>
<b>Capital Maintenance Fund</b>					
Public Works Facilities Ops	34,322	510,000	855,000	345,000	67.6%
Commercial Leasing	171,148	-	-	-	--
<b>Capital Maint Fund Total</b>	<b>205,470</b>	<b>510,000</b>	<b>855,000</b>	<b>345,000</b>	<b>67.6%</b>
<b>Olympic Pipeline Incident</b>					
Environmental Resources Ops	66,755	545,974	-	(545,974)	-100.0%
<b>Olympic Restoration Fund Total</b>	<b>66,755</b>	<b>545,974</b>	<b>-</b>	<b>(545,974)</b>	<b>-100.0%</b>
<b>1st 1/4% Real Estate Excise Tax Fund</b>					
Public Works Facilities Ops	37,545	60,000	60,000	-	0.0%
Public Works Construction	136,862	1,950,000	700,000	(1,250,000)	-64.1%
<b>1st 1/4% REET Fund Total</b>	<b>174,407</b>	<b>2,010,000</b>	<b>760,000</b>	<b>(1,250,000)</b>	<b>-62.2%</b>
<b>2nd 1/4% Real Estate Excise Tax Fund</b>					
Public Works Construction	585,605	3,269,160	550,000	(2,719,160)	-83.2%
<b>2nd 1/4% REET Fund Total</b>	<b>585,605</b>	<b>3,269,160</b>	<b>550,000</b>	<b>(2,719,160)</b>	<b>-83.2%</b>
<b>Public Safety Dispatch</b>					
Public Works Facilities Ops	-	55,000	-	(55,000)	-100.0%
<b>Public Safety Disp. Fund Total</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>(55,000)</b>	<b>-100.0%</b>

## Departmental Budget Summary By Fund (continued)

Public Works Expenditures by Fund then by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount Percent	
<b>Water Fund</b>					
<i>PW Treatment Plants Operations</i>	2,823,194	4,733,827	3,753,463	(980,364)	-20.7%
<i>PW Water/Wastewater Utility Ops</i>	7,090,476	7,907,301	8,442,820	535,519	6.8%
<i>Public Works Financial Mgmt</i>	1,023,855	1,244,416	1,367,819	123,403	9.9%
<i>PW Capital Improvements</i>	2,098,301	2,250,000	4,950,000	2,700,000	120.0%
<i>Environmental Resources Ops</i>	139,610	336,644	354,000	17,356	5.2%
<i>PW Watershed Acquisition/Mgmt</i>	3,190,977	2,110,003	5,005,615	2,895,612	137.2%
<b>Water Fund Total</b>	<b>16,366,413</b>	<b>18,582,191</b>	<b>23,873,717</b>	<b>5,291,526</b>	<b>28.5%</b>
<b>Wastewater Fund</b>					
<i>PW Treatment Plants Operations</i>	5,493,661	6,771,837	8,438,225	1,666,388	24.6%
<i>PW Water/Wastewater Utility Ops</i>	4,789,536	5,411,952	6,113,124	701,172	13.0%
<i>Public Works Financial Mgmt</i>	2,374,368	2,220,840	2,212,802	(8,038)	-0.4%
<i>Public Works Facilities Ops</i>	-	125,000	-	(125,000)	-100.0%
<i>PW Capital Improvements</i>	3,888,777	4,000,000	5,200,000	1,200,000	30.0%
<b>Wastewater Fund Total</b>	<b>16,546,342</b>	<b>18,529,629</b>	<b>21,964,151</b>	<b>3,434,522</b>	<b>18.5%</b>
<b>Storm/Surface Water Utility Fund</b>					
<i>Public Works Maintenance Ops</i>	1,638,581	2,144,987	2,175,693	30,706	1.4%
<i>Public Works Financial Mgmt</i>	51,967	-	-	-	--
<i>Public Works Facilities Ops</i>	-	125,000	-	(125,000)	-100.0%
<i>PW Capital Improvements</i>	709,954	1,705,000	1,450,000	(255,000)	-15.0%
<i>PW Storm and Surface Water Mgmt</i>	1,700,900	2,055,145	2,163,095	107,950	5.3%
<b>SSWU Fund Total</b>	<b>4,101,402</b>	<b>6,030,132</b>	<b>5,788,788</b>	<b>(241,344)</b>	<b>-4.0%</b>
<b>Solid Waste Fund</b>					
<i>Public Works Maintenance Ops</i>	585,557	620,527	726,716	106,189	17.1%
<i>PW Solid Waste Remediation</i>	727,615	638,000	690,000	52,000	8.2%
<i>Public Works Financial Mgmt</i>	796,327	768,732	695,777	(72,955)	-9.5%
<b>Solid Waste Fund Total</b>	<b>2,109,499</b>	<b>2,027,259</b>	<b>2,112,493</b>	<b>85,234</b>	<b>4.2%</b>
<b>Parking Services Fund</b>					
<i>PW Transportation Management</i>	1,497,054	3,895,950	1,840,788	(2,055,162)	-52.8%
<i>Commercial Leasing</i>	64,483	147,400	151,400	4,000	2.7%
<b>Parking Services Fund Total</b>	<b>1,561,537</b>	<b>4,043,350</b>	<b>1,992,188</b>	<b>(2,051,162)</b>	<b>-50.7%</b>
<b>Fleet Administration Fund</b>					
<i>Public Works Fleet Operations</i>	2,745,589	6,764,339	4,019,894	(2,744,445)	-40.6%
<i>Public Works Financial Mgmt</i>	21,304	-	-	-	--
<b>Fleet Admin Fund Total</b>	<b>2,766,893</b>	<b>6,764,339</b>	<b>4,019,894</b>	<b>(2,744,445)</b>	<b>-40.6%</b>

**Public Works Department****Departmental Budget Summary By Fund (continued)**

Public Works Expenditures by Fund then by Group	2007 Actual	2008 Adopted	2009 Budget	Change from 2008 Amount      Percent	
<b>Purchasing/Materials Management Fund</b>					
<i>Purchasing and Material Mgmt Ops</i>	2,388,254	2,095,320	2,123,038	27,718	1.3%
<i>Public Works Financial Mgmt</i>	18,261	-	-	-	--
<b>Purch/Matl Mgmt Fund Total</b>	<b>2,406,515</b>	<b>2,095,320</b>	<b>2,123,038</b>	<b>27,718</b>	<b>1.3%</b>
<b>Facilities Administration Fund</b>					
<i>Public Works Financial Mgmt</i>	4,565	-	-	-	--
<i>Public Works Facilities Ops</i>	1,850,618	2,292,911	2,017,479	(275,432)	-12.0%
<i>Commercial Leasing</i>	208,285	251,323	384,573	133,250	53.0%
<b>Facilities Admin Fund Total</b>	<b>2,063,468</b>	<b>2,544,234</b>	<b>2,402,052</b>	<b>(142,182)</b>	<b>-5.6%</b>
<b>Natural Resource Protection &amp; Restoration Fund</b>					
<i>Environmental Resources Ops</i>	-	2,885,000	183,000	(2,702,000)	-93.7%
<b>Nat Res Protect Restore Fund</b>	-	2,885,000	183,000	(2,702,000)	-93.7%
<b>TOTAL ALL FUNDS</b>	<b>71,376,077</b>	<b>102,754,369</b>	<b>91,807,643</b>	<b>(10,946,726)</b>	<b>-10.7%</b>

## **Departmental Objectives for 2009**

1. Reduce phosphorus to Lake Whatcom:
  - Implement Year #2 of Single Family Retrofit Program.
  - Enhance Stormwater Infiltration for 100 homes.
  - Evaluate City water quality facilities for further upgrades to better target phosphorus. (CG 1)
2. Implement actions of the TMDL Response Plan developed in 2008. (CG 1)
3. Identify, prioritize, and purchase watershed properties utilizing at least 80% of the available budget. (CG 1)
4. Initiate implementation of recommendations of the State Climate Action Task Force. (CG 9)
5. Continue to enhance bicycle network by installing bike lanes on Forest Street and Northwest between McLeod and E. Bakerview Road. (CG 2)
6. Continue to enhance pedestrian network by installing new sidewalks on Northwest between McLeod and E. Bakerview Road. (CG 2)
7. Continue to enhance the commute trip reduction program by increasing transit rider ship by working with WTA on a program to provide discounted bus passes. (CG 2)
8. Ensure that needed infrastructure is in place to serve added densities. (CG 5, 8)
9. Maintain condition of aging City infrastructure by regular maintenance and replacement programs, e.g. replace 10,000 feet of water and sewer main annually. (CG 8)
10. Proceed with implementation of the Waterfront Redevelopment Master Plan and Development Agreement. Move forward on design of the infrastructure improvements. (CG 3, 4, 5, 6, 7, 8)
11. Reduce City Vehicle Trips. Review delivery service for other departments and suggest reductions or combined services. (CG 2)
12. Revise Fleet Replacement Plan to encourage use of Hybrids or Electric Vehicles or Bio-Diesel. (CG 9)
13. Expand Green Purchasing Policy to cover all aspects of Procurement. (CG 9)
14. Expand review of chemicals used throughout the City for alternative "Green" products. (CG 9)
15. Increase parking facility rates commensurate with private market to encourage alternative transportation and potentially free up some existing capacity. (CG 2)

## ***Public Works Department***

16. Explore subsidizing a high frequency shuttle service with WTA to provide cheap long term surface lot parking for employees on the outskirts of the CBD to free up hourly parking in the parkade and downtown lots. (CG 2)
17. Seek opportunities for joint public/private development partnerships in the downtown core to construct additional parking supply and work on partnership opportunities with BPDA. (CG 2)
18. Participate in the North West Regional Interoperability Consortium (NW RIC) and continue to expand and leverage the City's radio and fiber network to help construct and enhance region wide Public Safety Communications. (CG 7)
19. Re-structure 800 megahertz radios to utilize the lower end of the 800 band to reduce interference with NEXTEL and comply with an FCC order. (CG 7)
20. Continue to implement a fiber optic communication network to expand CCTV, traffic signal and communication interoperability to all departments involved as emergency response providers for increased efficiency in the event of a disaster or major traffic disruption. (CG 7, 8)
21. Invest in a Building Information Management (BIM) System to provide increased efficiency in managing capital facility maintenance repair and operations. (CG 8)
22. Upgrade additional signalized intersections along major commuter routes with Intelligent Transportation System (ITS) and Transit Signal Priority (TSP) components to expand more efficient traffic operations and multi-modal programs. (CG 2)
23. Ensure water quality protection of the Lake Whatcom Reservoir by installing back-up power on all wastewater lift stations that are located within the watershed to prevent any overflows due to power loss.(CG 1)
24. Minimize unaccounted for water by completing inspections and repairs of aging pipe networks that have a historical record of leaks. (CG 1)
25. Perform filter flocculation studies on the City's Water Treatment Plant. (CG 8)
26. Initiate a study to determine the most efficient natural gas use practices and procedures for operating the multiple hearth furnaces at the City's Wastewater Treatment Plant. (CG 8)
27. Begin to implement the City's Water Use Efficiency Goals by establishing a Toilet Retrofit Program that converts 100 single family residences (SFRs) within the Lake Whatcom Watershed to High Efficiency Toilets (HETs). (CG 1)
28. Implement a new maintenance management system. (CG 8)
29. Expand the implementation of an online mapping application to the public website for public information self service. (CG 8)
30. Continue expanding the department's radio meter reading system. (CG 8)

31. Reduce fats, oils and greases within the wastewater collection system. Strategy: Implement and monitor a Fats, Oils, Grease (FOG) control program and evaluate staffing requirements. Update BMC to include development guidelines for source controls, enforcement, and inspection requirements. (CG 8)
32. Evaluate de-icing procedures and revise sanding practices within the watershed to reduce phosphorus contributions. Strategy: Analyze alternatives to sanding during storm events and look at de-icing procedures utilizing environmentally friendly active agents. Update de-icing and anti-icing routes accordingly. (CG 7)
33. Monitor the storm water collection system scanning program. (CG 1)
34. Continue development of a storm and surface water system-wide maintenance management program to improve maintenance practices and meet Department of Ecology NPDES phase II permit requirements. Strategy: Complete a draft Operations and Maintenance Plan for the Public Works Operations Stormwater Division by year end 2009. Coordinate with MMS Master Planning. (CG 1)
35. Annually evaluate CleanGreen operating expenses and revenues. (CG 8)
36. Evaluate recycling alternatives for street sweeping and storm water vactored waste. (CG 8)

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## **2009 CAPITAL BUDGET**

The Capital Budget for 2009 includes all expenditure types for capital-related needs, regardless of whether they meet the accounting definition of capital outlay. Capital-related needs include:

- **Capital Project Expenditures**

Capital project expenditures are those non-equipment expenditures which meet the definition of “capital” as determined by the Accounting Division. The list of capital project expenditures is used to update the Capital Facilities Plan element of the Bellingham Comprehensive Plan. For this reason, capital-related expenditures which are paid from Real Estate Excise Tax (REET) funds, but which may not meet Accounting’s definition of capital, are included in this category.

- **Capital Equipment Expenditures**

Capital equipment expenditures include funds for the purchase, make-ready or upgrade of major equipment. Major equipment is defined as equipment with a per-unit cost of \$10,000 or more for general equipment, or \$5,000 for fleet equipment. Capital equipment purchases are not included in the Bellingham Comprehensive Plan.

- **Asset Maintenance Expenditures**

Expenditures for asset maintenance which are not paid from REET funds are not considered capital expenditures. They are included in the capital section because they frequently involve large dollar amounts or complex projects which require individual review by department heads, City administration and the City Council.

## Capital Budget Summary

### 2009 PRELIMINARY BUDGET CAPITAL RELATED NEEDS SUMMARY

#### Summary by Type:

Capital Facilities Plan Projects - Capital Outlay	\$35,810,167
Capital Facilities Plan Projects - Interfund Transfer for Capital Outlay	651,877
Capital Equipment Purchases - Capital Outlay	5,396,732
Subtotal Capital Outlay	41,858,776
Asset Maintenance Projects	1,035,010
Total Capital Related Needs	<u>\$42,893,786</u>

#### Summary by Department:

Public Works	
Capital Facilities Plan Projects	\$25,080,000
Capital Equipment Purchases	4,089,000
Subtotal Capital Outlay	29,169,000
Asset Maintenance Projects	925,000
Total Capital Related Needs	30,094,000
Library	
Capital Facilities Plan Projects	2,940,000
Total Capital Outlay	2,940,000
Park	
Capital Facilities Plan Projects	7,790,167
Subtotal Capital Outlay	7,790,167
Asset Maintenance Projects	70,000
Total Capital Related Needs	7,860,167
Fire	
Capital Equipment Purchases	302,232
Total Capital Outlay	302,232
Asset Maintenance Projects	40,010
Total Capital Related Needs	342,242
Planning	
Capital Equipment Purchases	59,500
Total Capital Outlay	59,500
ITSD	
Capital Equipment Purchases	855,000
Total Capital Outlay	855,000
Police	
Capital Equipment Purchases	91,000
Total Capital Outlay	91,000
Non-Dept	
Capital Facilities Plan Projects	651,877
Total Interfund Transfer for Capital Outlay	651,877
Total Capital Related Needs	<u>\$42,893,786</u>

**Summary by Fund:**

Street Fund	\$9,325,000
Water Fund	9,045,000
Wastewater Fund	6,020,000
Greenways III Fund	5,210,369
General Fund	3,013,000
Fleet Administration Fund	1,987,000
Park Impact Fee Fund	1,750,000
Stormwater Fund	1,477,000
First Quarter REET Fund	1,289,798
Capital Maintenance Fund	945,010
Technology Replacement and Reserve	855,000
Second Quarter REET Fund	1,451,877
Medic One Fund	176,232
Public Safety Dispatch Fund	126,000
Facilities Administration Fund	70,000
Development Services Fund	59,500
Beyond Greenways Fund	50,000
Golf Course Fund	20,000
Asset Forfeiture/Drug Enforcement Fund	18,000
Purchasing and Materials Management Fund	5,000
Total	<u><u>\$42,893,786</u></u>

**Summary of Outside Revenue:**

Grants - Street Fund	\$6,600,000
Bond - General Fund	<u>2,940,000</u>
Total	<u><u>\$9,540,000</u></u>

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### **PUBLIC WORKS DEPARTMENT**

##### **PUBLIC WORKS CAPITAL FACILITIES PLAN UPDATES:**

Bellingham Waterfront Restoration/Railroad	PWE-Street	This project will relocate the existing single railroad main line and remove it from the middle of the Waterfront Restoration site. The new alignment will be to the east and up against the embankment separating the CBD from the Restoration site. This relocation will allow a new double track through Bellingham, and grade-separate the railroad from bicycle, pedestrian and roadway uses. Included is the modification and reconstruction of the Cornwall Bridge and the Chestnut-Bay Bridge.
Bellingham Waterfront Restoration/Railroad	Additional funding information for the above project.	
Watershed Land Acquisitions	PWE-Watershed	The watershed acquisitions for 2008 would purchase additional properties in the Lake Whatcom Watershed to help protect the lake water quality. The properties are considered for purchase based on a detailed criteria rating system. A portion of funds budgeted for this project each year are dedicated to debt repayment through 2009.
West Illinois Street Extension (Morse/Oeser/County Project)	PWE-Street	A cooperative funding project between the City of Bellingham, Whatcom County, the Bellingham Technical College, Morse Steel and the State of Washington. The project will construct West Illinois Street between its current westerly terminus and Marine Drive.
WWTP Facility Construction/Expansion	PWE-Wastewater	Design for the expansion of the existing Wastewater Treatment Plant to meet all permit requirements under the National Pollution Discharge Elimination System (NPDES).
Annual Sewer Main Replacement Program	PWE-Wastewater	Yearly sewer main replacements of pipes nearing the end of their lifecycle, located in various areas, to meet mandatory requirements.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
This detail is not available.	0	5,000,000	STREET FUND/ GRANT	12,500,000
				(No identified source of funds for the above)
None.	2,411,006	3,795,000	WATER FUND	5,000,000
This activity will reduce annual maintenance costs of residential streets in the Birchwood Neighborhood as it will route truck traffic onto County all-weather road system. Street itself will result in no maintenance cost as it is in the County.	2,205,060	2,000,000	STREET FUND 400,000; STREET FUND/GRANT 1,600,000	0
The City is reviewing operational impacts of plant expansion through rate analysis and revenue forecasting.	600,000	2,000,000	WASTEWATER FUND/BOND (2010-2012)	50,000,000
Replacing aging sewer mains may result in lower annual maintenance costs.	3,050,000	2,000,000	WASTEWATER FUND	10,000,000

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Water Comprehensive Plan 2009 Projects (2008 bond proceeds)	PWE-Water	Detail is not available at this time. Projects will be identified once the Water Comprehensive Plan is approved by Council.
Annual Water Main Replacement Program	PWE-Water	The replacement program targets water mains that are at the end of their life cycle and require upgrades. These pipes are generally cast iron, older than 75 years and may have dirty water issues and reduced fire protection. 2009 projects: Forest Street/Ellis-Rose.
Waterfront Redevelopment Capital Activities-PWE Wastewater	PWE-Wastewater	Wastewater Fund capital waterfront improvement project. Wet Weather Peak Flow Facility; control combined sewer overflows waterfront to Bellingham Bay includes options for siting facility; opportunities for combining with waterfront development; railroad track relocation and underground utility conflicts; cost estimates for construction, operating and maintenance factors.
Meador/Kansas/Ellis Bike Pedestrian, Trail	PWE-Street	This project will provide the final on-street connection for the long-planned Whatcom Creek Trail system between Lake Whatcom and Bellingham Bay. 2008 Parks Department work will complete the trail section between Racine Street, passing beneath I-5 along the creek. This Public Works project will provide on-street pedestrian facilities between Meador Avenue and the Ellis Street. Right-of-way and narrow Whatcom Creek bridges create challenges, but bicycle facilities will be included where physically possible.
Forest Street Bicycle Lane and Pedestrian Crossing	PWE-Street	Sewer main replacements beneath Forest Street in 2007-08 delayed this resurfacing until 2009. When resurfacing Forest occurs, pavement markings between N. State Street and Ellis will be changed with arterial capacity being reduced to two lanes, addition of a bicycle lane, and pedestrian crossings installed in high-demand locations.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
This detail is not available at this time and will be determined when individual projects are identified.	0	2,000,000	WATER FUND	2,000,000
Replacing aging water mains may result in lower annual maintenance costs by increasing system reliability and thus reducing incidents of failure.	2,050,000	1,500,000	WATER FUND	8,000,000
Detail not available at this time.	148,000	1,000,000	WASTEWATER FUND	0
Bike and pedestrian facilities will increase maintenance costs in future years requiring enhanced street sweeping and additional maintenance for pavement surfaces and traffic markings. Annual increase is approximately \$6,000.	0	750,000	STREET FUND 200,000; SECOND QUARTER REET FUND 550,000	0
This project will result in increased costs for electrical energy consumption.	0	550,000	STREET FUND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Bellingham Waterfront District Infrastructure	PWE-Street	This project includes the design and construction of a new bridge. The bridge will allow additional access to the Waterfront Restoration site, and will include facilities for pedestrians and bicycles.
Bellingham Waterfront District Infrastructure	Additional funding information for the above project.	
Annual Storm Main Replacement Projects	PWE-Stormwater	Replacement of aging and failing stormwater systems to maintain system integrity and viability.
Padden Creek Daylighting	PWE-Stormwater	Reopen Padden Creek, decrease reliance on the tunnel for flood control and improve fish passage.
Padden Creek Daylighting	Additional funding information for the above project.	
Information Management Master Plan Implementation	PW-Operations	Implementation of the findings from the Information Management Master Plan which will likely include: new/upgraded Maintenance Management System, information portal with web mapping, public Internet mapping site, upgrades to the Tidemark system, a document management system and integration with the Cayenta financial system and new payroll system. Project costs will be spread over a five-year period.
Sunset Drive, Phase 2 Water Mains	PWE-Water	Extend scope of water main replacements to city limits during street construction that began in fall of 2008.
Birchwood Pedestrian Improvements	PWE-Street	A sidewalk on the south side of Birchwood Avenue will increase safety, mobility, and access to alternative transportation modes for Birchwood Neighborhood residents. Issues include right-of-way, parking, potential remodel of a restaurant in the vicinity, with construction planned for 2012.
Birchwood Pedestrian Improvements	Additional funding information for the above project.	

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
These improvements will increase annual maintenance costs by approximately \$2,838 per year.	10,060,517	500,000	FIRST QUARTER REET FUND	0
	(Above includes Street Fund, First Quarter REET and grant			
Replacement of aging systems may result in lower annual maintenance costs.	440,000	450,000	STORMWATER FUND	2,700,000
Maintenance costs should decrease during flood periods. This would remove a large potential flood liability to the City.	355,000	300,000	STORMWATER FUND	5,000,000
				(No identified source of funds for \$4 million of the above)
Each phase of the plan will include a cost benefit analysis with estimated staffing and budget impacts listed.	989,995	300,000	STREET FUND	1,610,000
This detail is not available at this time and will be determined when individual projects are identified.	0	300,000	WATER FUND	0
Pedestrian and drainage improvements will increase maintenance costs in future years. Annual increase is approximately \$1,000.	0	300,000	STREET FUND	550,000
				(Above is anticipated from Second Quarter REET Fund)

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Fish Passage Improvements	PWE-Stormwater	Removal and replacement of culverts to remove fish blockages. Includes project identification and design. Project for 2008: Spring Creek at Prince Avenue. Additional projects per Washington Department of Fish and Wildlife guidelines.
Northwest Pedestrian Improvements - McLeod to Bakerview	PWE-Street	The project will install sidewalks under I-5 from McLeod to Bakerview to link the Bakerview sidewalk network to the Birchwood Neighborhood sidewalk network. In addition, circulation improvements at the I-5 interchange will be undertaken to relieve congestion at peak periods.
Northwest Pedestrian Improvements - McLeod to Bakerview	Additional funding information for the above project.	
Undergrounding PSE	PWE-Street	The 2008 power undergrounding project is in conjunction with the Annual Downtown Street/Sidewalk Improvements Projects and includes trenching costs for the underground power lines and pavement repair work to various alleys in the downtown area. This is a joint cost sharing project with Puget Sound Energy as they proceed with upgrading and moving power facilities underground in the downtown core over the next couple of years.
Lake Whatcom Water Quality (LWWQ) Sewer Extension	PWE-Wastewater	Sewer main extensions in the City's portion of the Lake Whatcom Watershed that serve existing homes still using septic systems.
James Street Fireflow Upgrades	PWE-Water	Infrastructure improvements to provide additional fire flow capacity to this service area.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Project will decrease the need for culvert maintenance at the locations.	400,000	250,000	STORMWATER FUND	1,250,000
This project will result in increased operating costs for pavement and surface maintenance, storm water maintenance, illumination maintenance and electrical energy consumption. Annual operating cost increase is approximately \$9,500 per year.	1,181,583	200,000	STREET FUND	0
	(Above includes Street Fund, Second Quarter REET and grant			
None anticipated.	0	200,000	FIRST QUARTER REET FUND	0
Increased operating costs associated with 1,000 linear feet of new sewer main is approximatley \$3,000/year.	0	200,000	WASTEWATER FUND	0
Replacing aging water mains may result in lower annual maintenance costs by increasing system reliability and thus reducing incidents of failure.	0	200,000	WATER FUND	1,000,000

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Lake Whatcom Water Quality Retrofit	PWE-Stormwater	Lake Whatcom stormwater conversion of water quality pond to sand filter. 2009 project: Britton Pond.
Annual Residential Traffic Calming (NTSP) Program	PWE-Street	Annual installation of traffic calming devices per National Transportation Safety Program.
Annual Signal Improvement Program	PWE-Street	Annual program to replace outdated hardware; construct physical improvements to increase safety and capacity of intersections.
Security Improvements for Water System	PW-Operations	Improvements based on recommendations from vulnerability assessment conducted of water system and capital improvements.
Annual Overlay Storm Improvements	PWE-Stormwater	Storm replacements and upgrades associated with the current year street overlay program; retrofitting high priority street overlays with stormwater treatment.
Security Improvements for Wastewater System	PW-Operations	Recently identified improvements include a keyless security and entry system at the Wastewater Treatment Plant.
Lake Whatcom Water Quality/Total Maximum Daily Load (TMDL) Alternative Analysis	PWE-Stormwater	Dedicated stormwater funds for TMDL-related alternative analysis.
Annual Pedestrian Crosswalk Enhancements-2009: Lakeway Between Grant and Franklin	PWE-Street	Pedestrian improvements to crosswalks at Lakeway Drive between Grant and Franklin.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Raplacing the wet pond with a sand filter may reduce operating costs.	0	150,000	STORMWATER FUND	0
Structures necessary for implementing traffic calming will increase annual operating costs by approximately \$100 per year.	150,000	150,000	STREET FUND	750,000
This activity may reduce the annual costs as signals will work more reliably and use less electricity due to more energy efficient components.	225,000	125,000	STREET FUND	1,125,000
No additional maintenance requirements are anticipated as a result of the improvements, with the exception of the added fencing which is estimated to require an additional \$1,500 annually.	588,350	100,000	WATER FUND	285,000
Improving storm drainage systems in conjunction with the resurfacing program may reduce maintenance costs. However, these costs are intangible and associated with system reliability.	300,000	100,000	STORMWATER FUND	1,000,000
None anticipated.	128,170	100,000	WASTEWATER FUND	0
No impact to operating budget.	0	100,000	STORMWATER FUND	0
These improvements will increase annual crosswalk maintenance by approximately \$500.	0	75,000	STREET FUND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Annual Pedestrian Crosswalk Enhancements-2009: Vicinity of North Samish and Newell	PWE-Street	Pedestrian improvements to crosswalks in the vicinity of North Samish and Newell.
Mt. Baker Theatre Capital	PW-Operations	Annual capital contribution to Mt. Baker Theatre.
Residential Water Quality Retrofits	PWE-Stormwater	Completion of stormwater projects to bring existing City infrastructure into greater compliance with clean water goals.
Annual Pedestrian Crosswalk Enhancements	PWE-Street	Annual program to make pedestrian improvements to crosswalks. 2009 Project: Broadway crosswalk.
Elevation Control Upgrade	PW-Operations	Federal, State and County projects and permits are now required to reference the North American Vertical Datum (NAVD) 88 vertical datum. This project will build a vertical control loop around the city and tie into the existing city vertical datum.
Waterfront Redevelopment Capital Activities-PWE Stormwater	PWE-Stormwater	Stormwater Fund capital improvement projects identified during the waterfront redevelopment master planning process.
Annual Pedestrian Crosswalk Enhancements-2009: Vicinity of Northwest and Maplewood	PWE-Street	2009 Project is to make pedestrian improvements to crosswalks in vicinity of Northwest and Maplewood in the Birchwood neighborhood.
<b>SUBTOTAL CAPITAL FACILITIES PLAN</b>		

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
These improvements will increase annual crosswalk maintenance by approximately \$500.	0	75,000	STREET FUND	0
All projects in this category will result in a cost savings. Specific projects for 2009 have not been identified at this time, so no estimated dollar amounts of savings are available.	179,657	60,000	FIRST QUARTER REET FUND*	300,000
Increased infrastructure will result in higher maintenance cost for the Stormwater Utility. Actual maintenance costs are dependant on specific construction designs. Maintenance costs will be factored in design decisions.	200,000	50,000	STORMWATER FUND	250,000
These improvements will increase annual crosswalk maintenance by approximately \$500.	200,000	50,000	STREET FUND	0
Capital project cost for data translation to state and county agencies should decrease. There will be an additional cost to maintain the information.	80,000	50,000	STREET FUND	80,000
Detail not available at this time.	74,000	50,000	STORMWATER FUND	0
These improvements will add minimal amounts of curb, sidewalk, and pavement markings. Since the overhead crossing arms for these improvements are solar powered, net operating budget impacts are minimal.	0	50,000	STREET FUND	0
	<b>26,016,338</b>	<b>25,080,000</b>		<b>103,400,000</b>

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### PUBLIC WORKS EQUIPMENT PURCHASES:

Fleet Transportation Equipment Replacements	PW-Operations	Replacement due to life cycle and mechanical condition.
Air Scour System for Filters	PW-Operations	Air scouring is a new technology used to backwash filters at the Water Treatment Plant. This system will provide for better filter cleaning, better water quality and potentially increase filter output.
Fleet Heavy Duty Work Equipment Replacements	PW-Operations	Replacement due to life cycle and mechanical condition.
Install New Centrifuge System	PW-Operations	The centrifuge system is a sludge de-watering system for solids handling at the Wastewater Treatment Plant. Replacement of two of the three centrifuges will reduce energy usage while maintaining the same process standards. This energy-saving project will help to meet goals adopted by the City Council and help to make Bellingham a green power city.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
The optimum point to replace fleet assets is while operating costs are still at their lowest point, just before maintenance and repair costs make the asset more costly to operate than the value of the asset. The City's replacement plan is designed to determine that optimum point, thus minimizing maintenance and operating costs.	4,918,820	987,000	FLEET ADMIN FUND	1,861,000
New system will result in increased electrical demand for the Water Treatment Plant, estimated to increase electrical service costs by \$4,000 annually. First year additional set-up, installation, training estimated at \$5,000.	374,935	950,000	WATER FUND	0
The optimum point to replace fleet assets is while operating costs are still at their lowest point, just before maintenance and repair costs make the asset more costly to operate than the value of the asset. The City's replacement plan is designed to determine that optimum point, thus minimizing maintenance and operating costs.	1,226,720	570,000	FLEET ADMIN FUND	2,767,000
Research indicates an estimated energy usage reduction in excess of 60% which should result in a corresponding cost reduction. The first year of operation may require additional maintenance with a potential cost of approximately \$5,000.	325,000	425,000	WASTEWATER FUND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Fleet Other Machinery and Equipment Replacements	PW-Operations	Replacement due to life cycle and mechanical condition.
Make Ready on Fleet Replacements	PW-Operations	Improvements and additions to make fleet replacement equipment ready for service.
Mobile Generator	PW-Operations	New mobile generator to power remote pumping facilities during power outages. This will help to eliminate the City's reliance on rental generators and meet the requirements of the City's emergency response plans. The new generator is smaller, cleaner, meets newer Environmental Protection Agency (EPA) standards and will operate with minimal noise impact on neighborhoods where it is deployed.
Smartlink City-wide Radio Network Upgrade	PW-Operations	New system to replace aging and obsolete communication equipment to increase capacity and coverage. The system provides communication between City sites and vehicles/equipment as well as being linked to the Fire and Police communication systems.
48th Street Lift Station Generator	PW-Operations	Equipment has reached end-of-life and requires an upgrade to improve performance and reliability. Project includes adding new controls and back up power generation.
Silverbeach Lift Station Generator	PW-Operations	Equipment has reached end-of-life and requires an upgrade to improve performance and reliability. Project includes adding new controls and back up power generation.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
The optimum point to replace fleet assets is while operating costs are still at their lowest point, just before maintenance and repair costs make the asset more costly to operate than the value of the asset. The City's replacement plan is designed to determine that optimum point, thus minimizing maintenance and operating costs.	396,120	210,000	FLEET ADMIN FUND	1,117,000
None.	299,340	208,000	FLEET ADMIN FUND	650,000
Normal maintenance on an additional mobile generator should require approximately \$1,200 per year.	0	200,000	WATER FUND	0
Impact on operating costs is not available at this time. Costs for this system are not tracked on a per-unit basis.	400,000	100,000	STREET FUND	0
Normal maintenance on an additional generator should require approximately \$1,500 per year.	0	75,000	WASTEWATER FUND	0
Normal maintenance on an additional generator should require approximately \$1,500 per year.	0	75,000	WASTEWATER FUND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Fir Street Lift Station Generator	PW-Operations	Equipment has reached end-of-life and requires an upgrade to improve performance and reliability. Project includes adding new controls and back up power generation.
Closed Circuit Television Network Servers	PW-Operations	Installation of network servers for storage of unified city-wide video surveillance and distribution.
Communication Network Firewall Equipment	PW-Operations	The city's communications network for Supervisory Control and Data Acquisition (SCADA), traffic, radio, closed circuit television (CCTV) and Heating Ventilation Air Conditioning (HVAC)/Direct Digital Control (DDC) systems continues to expand and firewall equipment is required to isolate the communication network from the City's computer and voice-over internet protocol (VoIP) network.
Closed Circuit Television Camera and Transporter	PW-Operations	The wastewater collections scan van is slated for replacement in 2009. In addition to existing equipment to be replaced in-kind, a second unit is requested that would exceed the anticipated replacement budget. It is necessary to improve the programs ability to scan critical lines up to 24" in diameter.
Thermal Imaging Camera	PW-Operations	Camera used to perform maintenance activities on electrical panels and motors to allow for greater efficiency.
Closed Circuit Television Camera (OZ/2series)	PW-Operations	This camera was budgeted in the 2008 Stormwater operations and maintenance budget for a back-up when the primary camera is down for repairs and service. Cost was substantially higher than budgeted, and should be considered a capitalized asset addition; to be replaced when the stormwater scan van is replaced at the end of its life cycle.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Normal maintenance on an additional generator should require approximately \$1,500 per year.	0	65,000	WASTEWATER FUND	0
Reduced operating costs by lessening the individual components currently purchased and maintained throughout the city.	0	50,000	STREET FUND	0
\$2,500 annual operating costs for software maintenance and support	0	50,000	STREET FUND	0
Estimated maintenance costs are approximately \$400/year.	0	40,000	WASTEWATER FUND	0
Normal maintenance is expected to be \$250 per year.	0	40,000	WASTEWATER FUND	0
Estimated maintenance costs are approximately \$300/year.	0	27,000	STORMWATER FUND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Replacement of 15-Year-Old Brake Lathe	PW-Operations	Replacement of aging brake lathe, which does not function correctly.
Early Replacement of Warehouse Van	PW-Operations	Early replacement of van to reduce vehicle size.
SUBTOTAL EQUIPMENT PURCHASES		
TOTAL PUBLIC WORKS DEPARTMENT		
LIBRARY DEPARTMENT		
LIBRARY CAPITAL FACILITIES PLAN UPDATES:		
Fairhaven Branch Remodel Priority 1 Items	Library	To implement Priority 1 items in Fairhaven Condition Assessment Report. Exterior work to repair damage and prevent further water penetration and damage. \$1.3 million was allocated in 2008 from reserve funds. Timing for this renovation may need to be delayed until summer of 2009. Expenditures for this item began in 2008. In 2009 the City will either reduce the bond request or return the excess bond to reserves in the appropriate fund.
Fairhaven Branch Remodel Priority 2 and 3 Items	Library	Priority 2 and 3 items include further structural renovations, plus improvements to maintain historical integrity of 104-year-old building.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
After installation, none anticipated.	0	12,000	FLEET ADMIN FUND	0
Downsize current fullsize cargo maxi-van with liftgate for better fuel economy. Department has made changes to business plan. Reduced number of daily trips and types of materials that are handled. A larger vehicle is no longer needed. Purchasing and Materials Management Fund to budget for early replacement cost of approximately \$5,000.	0	5,000	PURCHASING/ MATERIALS MGT FUND	0
	7,940,935	4,089,000		6,395,000
	33,957,273	29,169,000		109,795,000
None; possible decrease in facilities costs.	0	1,300,000	GENERAL FUND/BOND	0
None; possible decrease in facilities costs.	0	1,040,000	GENERAL FUND/BOND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Paint Exterior and Interior Central Library	Library	Painting has been deferred for many years with the expectation of a new central library. Most areas of the interior and exterior are noticeably in need of fresh paint. \$30,000 exterior and \$120,000 interior.
Replace Carpet Central Library	Library	The Library is the most heavily used public building in the city with 800,000 visitors annually. When the carpet in the public areas was replaced 11 years ago, non-public areas were not done, so both public and non-public areas are in need. (carpet in non-public areas exceeds 20 years old)
Structural Improvements	Library	The volume of business continues to increase and the building is over-capacity for the workload and materials movement. This request covers professional services to assess space issues and to provide some possible, minimal structural improvements in order to increase efficiencies on all levels.
Library Signage Update	Library	The Library's recent rebranding project will be most successful if the brand identity and logo is consistent throughout the library system, from our printed materials to our signage. This request covers two lighted exterior monument signs for the Central Library, one for the Fairhaven Branch, and a wall-mounted sign for the Barkley Branch. It also includes wayfinding signage throughout each location: building directories, hanging directional signs, and collection signs.
Replace Entry Doors Central Library	Library	Both sets of entry doors are malfunctioning. Hardware has been replaced numerous times and is difficult to retrofit. Numerous occasions when locking/securing the building has been difficult because of worn out hardware. Break-in occurred at end of 2007 through these doors. \$25,000 Central Avenue and \$10,000 Lottie Avenue.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
None.	0	150,000	GENERAL FUND/BOND	0
Possible hazards increase; potential for accidents and increased associated costs.	0	150,000	GENERAL FUND/BOND	0
None.	0	140,000	GENERAL FUND/BOND	0
None.	0	75,000	GENERAL FUND/BOND	0
Potential decrease in maintenance costs associated with continual repairs.	0	35,000	GENERAL FUND/BOND	0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Build Offices for Two Library Managers	Library	Two library managers are located in the midst of all the staff members they supervise. There are no spaces left where they can meet on confidential, personnel issues despite creative efforts to rearrange furnishings. Office space is critical to the manager's ability to manage, supervise, communicate openly with and develop good teamwork with their department staff.
Community Book Drops	Library	Community demand for increased convenience for library service. Possible locations: Bellingham Technical College, Western Washington University, Bellis Fair Mall.
<b>SUBTOTAL CAPITAL FACILITIES PLAN</b>		
<b>TOTAL LIBRARY DEPARTMENT</b>		
<b>PARK DEPARTMENT</b>		
<b>PARK DEPARTMENT CAPITAL FACILITIES PLAN UPDATES:</b>		
Boulevard to Cornwall Boardwalk	Park-D&D	Design, permitting and construction of overwater boardwalk from Boulevard Park to South Waterfront Park; 2009 money is federal grant.
Boulevard Park Shoreline	Park-D&D	Restore and preserve the Boulevard Park shoreline from erosion. 2008 funding was for design only to determine engineering solutions and cost estimates.
Northridge Park Development	Park-D&D	Northridge Park design and construction. 2008 funds were designated for design of the approximately 35-acre park.
Northridge Park Development	Additional funding information for above project.	

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
None.	0	35,000	GENERAL FUND/BOND	0
None.	0	15,000	GENERAL FUND/BOND	0
	0	2,940,000		0
	0	2,940,000		0
None associated with design and permitting.	0	2,133,183	GREENWAYS III FUND	3,500,000
This is an improvement project to an existing facility, so no change in maintenance costs is anticipated.	300,000	1,200,000	GREENWAYS III FUND	0
Estimated post-development operating costs will be evaluated after completion of design. The park will not be completed until the end of 2009, so no operating funds will be required until 2010.	200,000	1,100,000	PARK IMPACT FEE FUND, 300,000; GREENWAYS III FUND 800,000	200,000
				(Above is anticipated from Park Impact Fee Fund)

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Land Acquisition - Park in Developing Area	Park-D&D	Acquire parkland in developing area based on community needs and available properties.
Greenway Land Acquisition	Park-D&D	Acquire Greenway properties. Includes Cornwall Park Expansion property.
Greenway Land Acquisition	Additional funding information for above project.	
Neighborhood Park Construction (1)	Park-D&D	Develop park in Cordata Neighborhood. 2008 funds are designated for design of the approximately 20-acre park.
Sidewalks, Paths and Trails	Park-D&D	2009-2010 project is to develop trails to connect adjacent neighborhoods to the new Cordata Park. 2011-2014 projects will be for other neighborhood trail projects.
Sidewalks, Paths and Trails	Additional funding information for above project.	
Miscellaneous Community Parks Construction	Park-D&D	Funds for 2009 will be allocated to Geri 4 Playground and Highland Heights Playground. Additional funds will be needed for 2010-2013 for replacement of other aging playgrounds. Park Impact fees cover development of expanded capacity and existing community parks, or development of new community parks.
Miscellaneous Community Parks Construction	Additional funding information for above project.	

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
None associated with land acquisition. Operating costs will be determined after parcel is acquired and development plan created.	1,000,000	1,000,000	PARK IMPACT FEE FUND	1,800,000
Greenway endowment fund can be used for any initial costs . Operating costs will be determined after parcel is acquired and development plan created.	6,671,727	1,000,000	GREENWAYS III FUND	5,900,000
	(Above includes Beyond Greenways and Greenways III)			(Above is anticipated from Greenways III Fund)
2009 construction will be for trails only, as park cannot develop until Horton Road is built. Maintenance of trails will not begin until 2010.	250,000	300,000	PARK IMPACT FEE FUND	950,000
Operation and maintenance will not be needed until project is open in 2010. Operating costs are estimated at \$6,760.	2,706,191	300,000	FIRST QUARTER REET FUND	1,000,000
	(Above is from Beyond Greenways Fund)			(Above is anticipated from First Quarter REET Fund)
Decreases staff time and costs of repairing existing playground. Annual estimated savings of 50 hours of staff time.	250,000	150,000	SECOND QUARTER REET FUND	1,600,000
				(Above is anticipated from Second Quarter REET and Park Impact Fee Funds)

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Labor Distribution to General Fund from Greenways 3	Park-D&D	Greenways 3 Fund share of Park Design and Development labor charged to General Fund.
Little Squalicum Master Plan	Park-D&D	Prepare Park Master Plan related to Environmental Protection Agency/Oeser cleanup and settlement.
Labor Distribution to General Fund from SQET	Park-D&D	Second Quarter REET Fund share of Park Design and Development labor charged to General Fund.
Labor Distribution to General Fund from Beyond Greenways	Park-D&D	Beyond Greenways Fund share of Park Design and Development labor charged to General Fund.
Labor Distribution to General Fund from Park Impact Fees	Park-D&D	Park Impact Fee Fund share of Park Design and Development labor charged to General Fund.
Neighborhood Park Improvements	Park-D&D	Park impact share of neighborhood park improvements that add capacity to mitigate impacts of increased population.
Sidewalks, Paths and Trails	Park-D&D	Trail additions in newly developing areas.
Parks Facility Asphalt Patching and Resurfacing	Park-Operations	Patching and overlay of Park roads, parking lots and pathways.
Boulevard Park Parking Lot Fencing	Park-Operations	Replacement of existing chain link fence along parking area with new wood and metal fence (1025 feet) to match fence near trestle bridge. This fence is the only barrier between the parking lot and the railroad tracks which are immediately east of the parking lot.
Sidewalk & Curb Replacement	Park-Operations	Replacement of damaged and cracked park sidewalk and curb sections.

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
None.	174,372	77,186	GREENWAYS III FUND	308,744
None associated with master plan.	0	75,000	FIRST QUARTER REET FUND	0
None.	164,140	50,000	SECOND QUARTER REET FUND	200,000
None.	192,575	50,000	BEYOND GREENWAYS FUND	0
None.	113,198	50,000	PARK IMPACT FEE FUND	200,000
Depends on specific project and level of improvements. Generally included with other projects and existing park maintenance.	0	50,000	PARK IMPACT FEE FUND	250,000
Operation and maintenance will not be needed until project is open in 2010. Operating costs are estimated at \$6,760.	0	50,000	PARK IMPACT FEE FUND	250,000
The Parks and Recreation Department continues to resurface trails, parking areas and roads annually which eliminates the need for additional work in temporary surface repairs.	263,898	50,000	SECOND QUARTER REET FUND*	150,000
New fence will reduce number of staff hours needed monitor and make band aid type repairs.	0	27,500	FIRST QUARTER REET FUND*	0
Staff hours will be saved associated with repair of damaged sections with a temporary measure.	58,710	25,000	FIRST QUARTER REET FUND*	150,000

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
Trail Surface/Drainage Repairs	Park-Operations	Supplies and materials for the continued resurfacing and drainage system replacement of trail surfaces and associated drainages.
New Whatcom Falls Gravel Parking Lot	Park-Operations	Design and develop new public parking area near the Lakeway and Silver Beach entrance to Whatcom Falls Park. The new lot would replace the current parking area within Bayview Cemetery which is exclusively used by park visitors to access the off-leash section of Whatcom Falls Park. There are growing problems with the park users (with dogs) and visitors and funeral services at the Cemetery in this location. The new location would provide parking for this area of the park and the parking area in the Cemetery would be eliminated.
Big Rock Garden Retainer Wall	Park-Operations	New wall (580 ft.) is needed to replace existing treated timber structure which retains slope along the trail near the performance deck area of the garden.
Roof Replacements	Park-Operations	Scheduled replacement or repair of Park facilities roofs identified by inspection.
Labor Distribution to General Fund from First Quarter REET	Park-D&D	First Quarter REET Fund share of Park Desing and Development labor charged to General Fund.
Park and Sports Field Lighting	Park-Operations	Replacement of sports and park lighting lamps based on a 6-year replacement cycle.
SUBTOTAL CAPITAL FACILITIES PLAN		
TOTAL PARK DEPARTMENT		

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Staff time will be reduced for making repairs to trails that are worn down or damaged by erosion.	65,000	25,000	FIRST QUARTER REET FUND*	150,000
The new parking area will not increase maintenance activities. The current maintenance activities will be moved to the new area.	0	24,200	FIRST QUARTER REET FUND*	0
New wall will reduce number of staff hours needed to make band aid type repairs.	0	18,900	FIRST QUARTER REET FUND*	0
Additional staff hours would be saved associated with emergency repairs to the roofs and any interior spaces with water damage.	43,857	15,000	FIRST QUARTER REET FUND*	90,000
None.	73,198	13,198	FIRST QUARTER REET FUND	87,792
For several budget cycles, sports lighting replacement has been done by fields rather than addressing individual lamps on different fields at needed. This saves dollars in labor cost.	17,143	6,000	FIRST QUARTER REET FUND*	39,000
	<b>12,544,010</b>	<b>7,790,167</b>		<b>16,825,536</b>
	<b>12,544,010</b>	<b>7,790,167</b>		<b>16,825,536</b>

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### **FIRE DEPARTMENT**

##### **FIRE DEPARTMENT EQUIPMENT PURCHASES:**

Medic Unit	Fire-Ambulance	Must purchase new medic unit to replace unit that has been rechassised at least once before.
Dispatcher Consoles	Fire	Replace six (6) dispatch consoles, improving ergonomics, space for new dispatch electronic equipment/video screens, and other specialized electronic equipment related to radio system improvements.
Voice Logging Recorder	Fire	Logging recorder to record emergency phone calls and radio transmissions to replace current voice recorder that is obsolete and at the end of its useful life.
Pickup/Utility Unit	Fire-Ambulance	Replace van with pickup utility unit that will be set up the same as the 24 hour EMS supervisor. Provides backup 24 hour unit for county-wide EMS operation (request includes \$20,000 for make-ready costs).

##### **SUBTOTAL EQUIPMENT PURCHASES**

##### **TOTAL FIRE DEPARTMENT**

#### **PLANNING DEPARTMENT**

##### **PLANNING DEPARTMENT EQUIPMENT PURCHASES:**

Electronic Plan Submission Software.	Planning-Dev Svcs	Allows customers to submit plans for permitting via the web. Ties into existing InspecTrak system. In 2009 the vendor will provide additional system administration, user training, e-forms and workflows.
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##### **SUBTOTAL EQUIPMENT PURCHASES**

##### **TOTAL PLANNING DEPARTMENT**

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Reduced ongoing maintenance costs	0	146,232	MEDIC ONE FUND	158,165
Decreased maintenance cost.	0	96,000	PUBLIC SAFETY DISPATCH FUND	0
None.	0	30,000	PUBLIC SAFETY DISPATCH FUND	0
Reduced ongoing maintenance costs.	0	30,000	MEDIC ONE FUND	0
	0	302,232		158,165
	0	302,232		158,165
Estimated annual maintenance is \$12,000 per year. Cost savings will result from from a reduction in the amount of paper used and reduced need for archiving.	150,109	59,500	DEVELOPMENT SERVICES FUND	0
	150,109	59,500		0
	150,109	59,500		0

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### INFORMATION TECHNOLOGY SERVICES DEPARTMENT

##### INFORMATION TECHNOLOGY EQUIPMENT PURCHASES:

Network Infrastructure Replacements 2009	ITSD	Replacement for oldest equipment at end of life. 2009 specifics include \$125,000 for server replacements and migration to virtual server environment, \$245,000 for replacement of three core network switches purchased in 2001-2003.
Computer Applications - High Priority 2009	ITSD	Highest priority applications.
Enterprise Document Management System	ITSD	Multi-year project with Public Works. Purchase system to consolidate and manage documents through the records lifecycle and in accordance with retention requirements; includes support of large format documents. Cost shown is 50% of total costs. Public works to fund remaining 50% of project expenditures.
Museum Software	ITSD	New Museum software for admission, point of sale, facility booking, program registrations, and membership tracking.
Public Works Hardware	ITSD	\$50,000 network attached storage; \$40,000 server replacement.

##### SUBTOTAL EQUIPMENT PURCHASES

##### TOTAL INFORMATION TECHNOLOGY SERVICES DEPARTMENT

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
None. Not on maintenance contract.	0	370,000	TECHNOLOGY REPLACEMENT AND RESERVE FUND	0
Impact on operating costs varies by type of application or system.	0	150,000	TECHNOLOGY REPLACEMENT AND RESERVE FUND	0
Increase in software maintenance costs estimated at \$15,000-\$35,000 per year. Additional hardware would be purchased and then incorporated into replacement cycles.	0	150,000	TECHNOLOGY REPLACEMENT AND RESERVE FUND	150,000
Estimated \$20,000 per year plus equipment will need to be added to replacement cycles.	0	95,000	TECHNOLOGY REPLACEMENT AND RESERVE FUND	0
None. Not on maintenance contract.	0	90,000	TECHNOLOGY REPLACEMENT AND RESERVE FUND	0
	0	855,000		150,000
	0	855,000		150,000

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 CAPITAL SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### **POLICE DEPARTMENT**

##### **POLICE DEPARTMENT EQUIPMENT PURCHASES:**

Fleet Addition Patrol Vehicle	Police	Addition of Police patrol vehicle to be reimbursed by Criminal Justice Fund.
Night Vision Scopes	Police	Equipment needed for use in tactical operations.
Undercover Vehicles	Police	Anticipated replacement of three undercover vehicles.
Thermal Imagers	Police	Equipment needed for nighttime use by K-9 teams during searches.

##### **SUBTOTAL EQUIPMENT PURCHASES**

##### **TOTAL POLICE DEPARTMENT**

#### **NON DEPARTMENTAL**

##### **NON-DEPARTMENTAL CAPITAL FACILITIES PLAN UPDATES:**

Civic Field and Aquatic Center Debt Service	Non-Departmental	Debt for Civic Field and Aquatic Center. This item is for debt repayment, not capital, but must appear in the CFP due to the funding source.
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##### **GRAND TOTAL CAPITAL FACILITIES PLAN UPDATES**

##### **GRAND TOTAL EQUIPMENT PURCHASES**

##### **GRAND TOTAL CAPITAL OUTLAY**

**2009 CAPITAL SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Normal fleet replacement costs will be applied.	0	41,000	GENERAL FUND	0
None.	0	21,000	GENERAL FUND	0
Ongoing costs for maintenance and fuel only. No fleet replacement charges.	18,000	18,000	ASSET FORFEITURE/ DRUG ENFORCEMENT FUND	72,000
None.	0	11,000	GENERAL FUND	22,000
	18,000	91,000		94,000
	18,000	91,000		94,000
None.	1,260,919	651,877	GENERAL FUND	3,538,271
	39,821,267	36,462,044		123,763,807
	8,109,044	5,396,732		6,797,165
	47,930,311	41,858,776		130,560,972

\* Asset maintenance paid from REET Funds included in capital for purposes of updating the Capital Facilities Plan.

## Capital Budget Summary

### 2009 ASSET MAINTENANCE SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### **PUBLIC WORKS DEPARTMENT**

##### **PUBLIC WORKS ASSET MAINTENANCE PROJECTS:**

Annual Energy Conservation Measures	PW-Operations	Complete upgrades of Heating Ventilation Air Conditioning (HVAC) control units from mechanical to Direct Digital Controls (DDC).
Building Security and Card Access Systems	PW-Operations	Due to several security breaches in 2008, installation of security and card access systems are necessary at City Hall, Main Library, Municipal Court, ITSD and PW-Operations.
Warehouse Roof	PW-Operations	Warehouse roof has exceeded its lifespan and has begun leaking. Temporary repairs to stop the leaks have been performed and continue to fail.
Fleet Shop Garage Doors	PW-Operations	Fleet shop garage doors have reached the end of their service life and have developed severe cracks and leaks. Temporary repairs are no longer able to withstand severe weather events.
<b>SUBTOTAL ASSET MAINTENANCE</b>		

**2009 ASSET MAINTENANCE SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Reduced annual energy consumption. Specific costs will be reported in future years through the energy conservation program currently in environmental resources.	130,153	375,000	CAPITAL MAINTENANCE FUND	0
Reduced annual operating expenses associated with massive re-keying of mechanical locksets whenever keys are lost or stolen.	0	300,000	CAPITAL MAINTENANCE FUND	200,000
None	0	180,000	CAPITAL MAINTENANCE FUND	0
None	0	70,000	FACILITIES ADMIN FUND	0
	<b>130,153</b>	<b>925,000</b>		<b>200,000</b>

## Capital Budget Summary

### 2009 ASSET MAINTENANCE SUMMARY BY DEPARTMENT

Item or Project Name	Department/ Division	Description and Justification
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#### **PARK DEPARTMENT**

##### **PARK DEPARTMENT ASSET MAINTENANCE PROJECTS:**

Playground Equipment Parts	Park-Operations	Replacement components for damaged playground structural elements.
Golf Course Capital Improvements	Park-Operations	Reimbursement for Golf Course capital improvements as per lease agreement.
Irrigation System Renovations	Park-Operations	Supplies and materials to renovate and modify existing manual irrigation systems to automatic systems.
Park Sign Replacement	Park-Operations	Supplies and materials for the upgrading and replacement of park entrance and informational signs.

##### **SUBTOTAL ASSET MAINTENANCE**

#### **FIRE DEPARTMENT**

##### **FIRE DEPARTMENT ASSET MAINTENANCE PROJECTS:**

Fire Stations Routine Repair and Maintenance	Fire	Fire Station maintenance according to ongoing facilities maintenance schedule. May include interior and exterior painting, carpet replacement, minor repairs and replacement of appliances or furniture.
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##### **SUBTOTAL ASSET MAINTENANCE**

##### **GRAND TOTAL ASSET MAINTENANCE**

**2009 ASSET MAINTENANCE SUMMARY BY DEPARTMENT**

Estimated Impact on Operating Costs for Projects To Be Included in 2009 Budget	Prior Years Actuals Plus '08 Budget	2009	2009 Fund Allocation	2010-2014 Estimate
Staff time would saved in keeping temporary repairs in place and maintaining closed areas within existing playgrounds.	28,190	20,000	CAPITAL MAINTENANCE FUND	190,000
Operating cost impact based on individual projects selected each year.	20,000	20,000	GOLF COURSE FUND	109,370
Improvements to irrigation systems will reduce staff cost associated with irrigation repairs and manual watering.	59,149	15,000	CAPITAL MAINTENANCE FUND	81,000
Savings in staff time would result from eliminating the need to make temporary repairs to signs.	13,928	15,000	CAPITAL MAINTENANCE FUND	75,000
	<b>121,267</b>	<b>70,000</b>		<b>455,370</b>
None.	34,155	40,010	CAPITAL MAINTENANCE FUND	197,009
	<b>34,155</b>	<b>40,010</b>		<b>197,009</b>
	<b>285,575</b>	<b>1,035,010</b>		<b>852,379</b>

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## BUDGETED POSITIONS LIST

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2009 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>FIRE DEPARTMENT</b>					
<b>Fire:</b>					
Ambulance Billing and Reimbursement Spec 2	2.7	3.0	3.0	B7	\$2,673-\$3,254*
Office Assistant 2	1.8	2.0	2.0	B6	\$2,514-\$3,068*
Secretary 3	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Captains	23.9	26.0	29.0	C32	\$6,251-\$7,110
Fire Inspectors	3.0	3.0	3.0	C32	\$6,251-\$7,110
Firefighters, FF/Paramedics, FF/Inspectors	103.8	106.0	101.0	C29	\$4,640-\$5,945
Assistant Fire Chief	1.8	2.0	2.0	E2-U1	\$8,886*
Fire Chief	1.0	1.0	1.0	E1-D1	\$9,854*
Battalion Chiefs	3.9	4.0	4.0	F	\$6,661-\$6,913*
Division Chief	2.0	2.0	2.0	F	\$6,661-\$6,913*
Fire Marshal	1.0	1.0	1.0	F	\$6,661-\$6,913*
Medical Services Officer	0.2	1.0	1.0	F	\$6,661-\$6,913*
Fire/EMS Dispatcher, Dispatcher in Trng	12.0	12.0	12.0	M1,2	\$3,331-\$4,216
Fire/EMS Dispatcher in Training - LT	0.5	0.0	0.0	M1	\$3,331-\$3,431
Communications Operations Officer	0.4	1.0	1.0	M3	\$4,595-\$4,875
Support and Services Supervisor	1.8	2.0	2.0	S5	\$3,654-\$4,363*
<b>Subtotal Regular Employees</b>	<b>160.8</b>	<b>167.0</b>	<b>165.0</b>		
Temporary Labor	0.1	0.3	0.3		
<b>TOTAL FIRE DEPARTMENT</b>	<b>160.9</b>	<b>167.3</b>	<b>165.3</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	5.5	6.0	6.0	AFSCME 114	
Fire Uniformed Employee Group	130.7	135.0	133.0	IAFF 106	
Non-Represented Employee Group	2.8	3.0	3.0	Non-Union	
Fire Staff Officers Group	7.1	8.0	8.0	IAFF 106S	
EMS Dispatch Group	12.9	13.0	13.0	AFSCME 114F	
Supervisor/Professional Employee Group	1.8	2.0	2.0	Teamster 231	
Temporary Labor Employee Group	0.1	0.3	0.3	Non-Union	

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2009 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>POLICE DEPARTMENT</b>					
<b>Police Operations and Administration:</b>					
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Tech Support & Training Specialist	1.0	1.0	1.0	B14	\$4,038-\$4,916*
Parking Enforcement Officer	3.3	4.0	4.0	B6	\$2,514-\$3,068*
Police Support Services Specialist	2.0	2.0	2.0	B8	\$2,834-\$3,452*
Warrant Officer	1.0	1.0	1.0	B13	\$3,810-\$4,636*
Crime Scene Investigators	0.0	6.0	6.0	D30	\$5,949-\$6,374
<i>Shift Investigators</i>	5.3	0.0	0.0	D30	\$5,949-\$6,374
Detectives	8.0	9.0	9.0	D30	\$5,949-\$6,374
Evidence and I.D. Supervisor	1.0	1.0	1.0	D32	\$6,627-\$7,101
Patrol Officers	66.9	67.0	70.0	D29	\$4,624-\$6,368
Sergeants	13.0	13.0	14.0	D32	\$6,627-\$7,101
Traffic Officers	6.0	6.0	6.0	D30	\$5,949-\$6,374
Police Chief	1.0	1.0	1.0	E1-D1	\$9,854*
Deputy Chief of Police	2.0	2.0	2.0	E2-U1	\$8,886*
Lieutenants	4.7	5.0	5.0	E2-U2	\$8,383-\$8,423*
Program Specialist	1.0	1.0	1.0	E3-10	\$3,851-\$4,681*
Program Specialist	2.0	2.0	2.0	S6	\$3,877-\$4,629*
<b>Subtotal Regular Employees</b>	<b>119.2</b>	<b>122.0</b>	<b>126.0</b>		
Temporary Labor	0.0	0.4	0.4		
<b>Total:</b>	<b>119.2</b>	<b>122.4</b>	<b>126.4</b>		
<b>Police Records:</b>					
Police Support Services Specialist	11.3	15.0	15.0	B8	\$2,834-\$3,452*
<i>Office Assistant 2</i>	2.0	0.0	0.0	B6	\$2,514-\$3,068*
Support and Services Supervisor	2.0	2.0	2.0	S5	\$3,654-\$4,363*
Program Manager 1	1.0	1.0	1.0	S11	\$5,210-\$6,221*
<b>Total:</b>	<b>16.3</b>	<b>18.0</b>	<b>18.0</b>		
<b>Police Dispatch:</b>					
Tech Support & Applications Specialist	0.3	1.0	1.0	B15	\$4,283-\$5,220*
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Lieutenants	1.0	1.0	1.0	E2-U2	\$8,383-\$8,423*
WHAT-COMM Dispatcher-In-Training, 1,2	23.6	26.0	26.0	P	\$3,330-\$4,214
<b>Total:</b>	<b>25.9</b>	<b>29.0</b>	<b>29.0</b>		

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2009 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
<b>TOTAL POLICE DEPARTMENT</b>	<b>161.4</b>	<b>169.4</b>	<b>173.4</b>		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>22.9</i>	<i>26.0</i>	<i>26.0</i>	<i>AFSCME 114</i>	
<i>Uniformed Employee Group</i>	<i>100.2</i>	<i>102.0</i>	<i>106.0</i>	<i>Police Guild</i>	
<i>Non-Represented Employee Group</i>	<i>9.7</i>	<i>10.0</i>	<i>10.0</i>	<i>Non-Union</i>	
<i>Public Safety Dispatch Group</i>	<i>23.6</i>	<i>26.0</i>	<i>26.0</i>	<i>What-Comm Disp Guild</i>	
<i>Supervisor/Professional Employee Group</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>Teamster 231</i>	
<i>Temporary Labor Employee Group</i>	<i>0.0</i>	<i>0.4</i>	<i>0.4</i>	<i>Non-Union</i>	

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2009 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>JUDICIAL &amp; SUPPORT SERVICES DEPARTMENT</b>					
<b>Municipal Court:</b>					
Accounting Technician	2.0	2.0	2.0	B9	\$3,008-\$3,657*
Court Process Specialist	7.5	8.0	8.0	B8	\$2,834-\$3,452*
Office Assistant 2 - PT	0.0	0.5	0.0	B6	\$2,514-\$3,068*
Court Commissioner	1.0	1.0	1.0	E1-A1	\$7,390*
Judicial & Supp Services Director	0.7	1.0	1.0	E1-D6	\$8,358*
Municipal Court Judge	1.0	1.0	1.0	E1-E3	\$9,854*
Program Technician	0.0	0.0	0.5	E3-9	\$3,633-\$4,416*
Office Technician	0.0	0.5	0.0	E3-4	\$2,714-\$3,300*
Office Technician - PT	0.7	0.0	0.0	E3-4	\$2,714-\$3,300*
Division Supervisor	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Program Manager 1	0.5	0.2	0.2	S11	\$5,210-\$6,221*
<b>Subtotal Regular Employees</b>	<b>14.4</b>	<b>15.2</b>	<b>14.7</b>		
Temporary Labor	0.3	0.0	0.0		
<b>Total:</b>	<b>14.7</b>	<b>15.2</b>	<b>14.7</b>		
<b>Support Services:</b>					
Micrographics/Imaging Tech	1.0	1.0	1.0	B5	\$2,373-\$2,891*
Office Assistant 1	1.0	1.0	1.0	B4	\$2,236-\$2,727*
Office Assistant 2	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Records Management Coordinator	1.0	1.0	1.0	B11	\$3,384-\$4,119*
Program Technician	0.0	0.0	0.5	E3-9	\$3,633-\$4,416*
Office Technician	0.0	0.5	0.0	E3-4	\$2,714-\$3,300*
Program Manager 1	0.5	0.8	0.8	S11	\$5,210-\$6,221*
<b>Total:</b>	<b>4.5</b>	<b>5.3</b>	<b>5.3</b>		
<b>TOTAL JUDICIAL &amp; SUPP SERVICES</b>	<b>19.2</b>	<b>20.5</b>	<b>20.0</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	13.5	14.5	14.0	AFSCME 114	
Non-Represented Employee Group	3.4	4.0	4.0	Non-Union	
Supervisor/Professional Employee Group	2.0	2.0	2.0	Teamster 231	
Temporary Labor Employee Group	0.3	0.0	0.0	NU/AFSCME	

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2009 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>PARKS AND RECREATION</b>					
<b>Administration:</b>					
Accounting Assistant 2	0.8	1.0	1.0	B7	\$2,673-\$3,254*
Office Assistant 2	1.6	2.0	2.0	B6	\$2,514-\$3,068*
Parks & Recreation Director	1.0	1.0	1.0	E1-D5	\$8,552*
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S5	\$3,654-\$4,363*
<b>Subtotal Regular Employees</b>	<b>4.4</b>	<b>5.0</b>	<b>5.0</b>		
Temporary Labor	<u>0.2</u>	<u>0.6</u>	<u>0.6</u>		
<b>Total:</b>	<b>4.6</b>	<b>5.6</b>	<b>5.6</b>		
<b>Design and Development:</b>					
Park Project Specialist	1.0	1.0	1.0	B11	\$3,384-\$4,119*
Property Acquisition Specialist	0.7	1.0	1.0	B14	\$4,038-\$4,916*
Department Manager 1	1.0	1.0	1.0	E3-17	\$5,791-\$7,039*
Landscape Architect	1.0	1.0	1.0	S9	\$4,629-\$5,527*
Program Coordinator	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Project Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S12+	\$5,527-\$6,930*
<b>Total:</b>	<b>5.7</b>	<b>6.0</b>	<b>6.0</b>		
<b>Recreation Services:</b>					
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Aquatic Leader - PT	0.0	3.0	3.0	B1	\$1,870-\$2,281*
Aquatics Facility Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Aquatic Center Main Cashier - PT	0.0	0.0	2.2	B1	\$1,870-\$2,281*
Cashier - PT	<i>0.0</i>	<i>2.2</i>	<i>0.0</i>	<i>BB3</i>	<i>\$1,570-\$1,700*</i>
Ed Programs/Activities Coordinator	7.8	7.0	7.0	B10	\$3,190-\$3,886*
Parks Maintenance Aide 3	3.6	3.7	3.7	B3	\$2,109-\$2,564*
Park Specialist	1.0	1.0	1.0	B12	\$3,585-\$4,369*
Park Technician - Grounds	1.0	1.0	1.0	B10	\$3,190-\$3,886*
Recreation Instructor	2.8	3.0	3.0	B3	\$2,109-\$2,564*
Recreation Instructor - PT	1.2	1.3	1.3	B3	\$2,109-\$2,564*
Department Manager 1	1.0	1.0	1.0	E3-17	\$5,791-\$7,039*
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S11	\$5,210-\$6,221*
<b>Subtotal Regular Employees</b>	<b>22.4</b>	<b>27.2</b>	<b>27.2</b>		
Temporary Labor	<u>19.1</u>	<u>18.3</u>	<u>17.0</u>		
<b>Total:</b>	<b>41.5</b>	<b>45.5</b>	<b>44.2</b>		

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

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\* = Last approved rate; 2009 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Park Operations:</b>					
Greenway Volunteer Coordinator	1.0	1.0	1.0	B10	\$3,190-\$3,886*
Office Assistant 1 - PT	0.5	0.8	0.8	B4	\$2,236-\$2,727*
Office Assistant 3	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Park Arborist	1.0	1.0	1.0	B12	\$3,585-\$4,369*
Park Specialist	6.0	6.0	6.0	B12	\$3,585-\$4,369*
Park Technician	11.8	13.0	13.0	B9,10	\$3,008-\$3,886*
Park Worker	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Parks Maintenance Aide 2	1.7	1.7	1.7	B1	\$1,870-\$2,281*
Parks Maintenance Aide 3	7.5	6.8	6.8	B3	\$2,109-\$2,564*
Department Manager 1	1.0	1.0	1.0	E3-17	\$5,791-\$7,039*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S8	\$4,363-\$5,210*
<b>Subtotal Regular Employees</b>	<b>34.5</b>	<b>35.3</b>	<b>35.3</b>		
Temporary Labor	<u>4.2</u>	<u>5.8</u>	<u>5.6</u>		
<b>Total:</b>	<b>38.7</b>	<b>41.1</b>	<b>40.9</b>		
<b>Cemetery:</b>					
Park Technician	1.0	1.0	1.0	B10	\$3,190-\$3,886*
Park Worker	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Parks Maintenance Aide 3	1.5	1.5	1.5	B3	\$2,109-\$2,564*
Secretary 3	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Program Coordinator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S8	\$4,363-\$5,210*
<b>Subtotal Regular Employees</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>		
Temporary Labor	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>		
<b>Total:</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>		
<b>Golf Course:</b>					
Maintenance and operation service is contracted.	0.0	0.0	0.0		
<b>TOTAL PARKS AND RECREATION</b>	<b>96.5</b>	<b>104.2</b>	<b>102.7</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	59.5	66.0	66.0	AFSCME 114	
Non-Represented Employee Group	4.0	4.0	4.0	Non-Union	
Supervisor/Professional Employee Group	9.0	9.0	9.0	Teamster 231	
Temporary Labor Employee Group	24.0	25.2	23.7	NU/AFSCME	

# Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

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DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>LIBRARY</b>					
Cataloging Technician	2.0	2.0	2.0	B8-1	\$2,834-\$3,452*
Cataloging Technician - PT	0.8	1.3	1.3	B8-1	\$2,834-\$3,452*
Library Assistant 1, 2	0.0	3.0	3.0	B8-1	\$2,834-\$3,452*
Library Clerk 1 - PT	0.0	1.0	1.8	B4	\$2,236-\$2,727*
Library Clerk 2	0.0	4.0	3.0	B6	\$2,514-\$3,068*
Library Clerk 2 - PT	0.0	4.6	5.2	B6	\$2,514-\$3,068*
Library Clerk 3	0.0	1.0	1.0	B6	\$2,514-\$3,068*
Library Clerk 3 - PT	0.0	1.3	1.5	B6	\$2,514-\$3,068*
Library Specialist 2	0.0	3.0	3.0	B8	\$2,834-\$3,452*
Library Specialist 3	0.0	1.0	1.0	B11	\$3,384-\$4,119*
Library Aide 1	1.0	0.0	0.0	B1	\$1,870-\$2,281*
Library Aide 1 - PT	1.4	0.0	0.0	B1	\$1,870-\$2,281*
Library Aide 2	0.6	0.0	0.0	B3	\$2,109-\$2,564*
Library Assistant 1	2.0	0.0	0.0	B7	\$2,673-\$3,254*
Library Assistant 2	4.0	0.0	0.0	B8	\$2,834-\$3,452*
Library Assistant 2 - PT	0.6	0.0	0.0	B8	\$2,834-\$3,452*
Library Specialist	1.0	0.0	0.0	B10	\$3,190-\$3,886*
Office Assistant 2	1.0	0.0	0.0	B6	\$2,514-\$3,068*
Office Assistant 2 - PT	3.8	0.0	0.0	B6	\$2,514-\$3,068*
Security Info Attendant - PT	0.0	0.0	1.8	B4	\$2,236-\$2,727*
Administrative Assistant	1.0	1.0	1.0	E3-7	\$3,233-\$3,930*
Department Manager 1	0.0	1.0	1.0	E3-17	\$5,791-\$7,039*
Program Manager 1	0.4	0.0	0.0	E3-15	\$5,154-\$6,265*
Library Director	1.0	1.0	1.0	E1-D6	\$8,358*
Librarian 1 - PT	1.0	1.0	1.0	L1	\$3,919-\$5,303
Librarian 2	4.0	4.0	4.0	L2	\$4,107-\$5,557
Librarian 3	3.0	3.0	3.0	L3	\$4,574-\$6,188
Division Supervisor	0.0	1.0	1.0	S8	\$4,363-\$5,210*
Support and Services Supervisor	1.0	0.0	0.0	S5	\$3,654-\$4,363*
<b>Subtotal Regular Employees</b>	<b>29.6</b>	<b>34.2</b>	<b>36.6</b>		
Temporary Labor	15.2	11.2	10.8		
<b>TOTAL LIBRARY</b>	<b>44.8</b>	<b>45.4</b>	<b>47.4</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	18.2	22.2	24.6	AFSCME 114	
Non-Represented Employee Group	2.4	3.0	3.0	Non-Union	
Professional Librarians Employee Group	8.0	8.0	8.0	AFSCME 114L	
Supervisor/Professional Employee Group	1.0	1.0	1.0	Teamster 231	
Temporary Labor Employee Group	15.2	11.2	10.8	NU/AFSCME	

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2009 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

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DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>MUSEUM</b>					
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Assist. Ed/Public Programs Coordinator	1.0	1.0	2.0	B10	\$3,190-\$3,886*
<i>Museum Curator</i>	1.0	1.0	0.0	S8	\$4,363-\$5,210*
Custodial Maint. Worker 2	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Custodial Maint. Worker 1 - PT	0.5	0.5	0.5	B4	\$2,236-\$2,727*
Exhibits Assistant	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Office Assistant 1 - PT	0.0	0.0	0.0	B4	\$2,236-\$2,727*
<i>Office Assistant 1 - PT LT</i>	0.0	0.5	0.0	B4	\$2,236-\$2,727*
Photo Archive Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Museum Technician	0.0	0.0	1.0	B9	\$3,008-\$3,657*
<i>Museum Technician - PT</i>	0.5	0.5	0.0	B9	\$3,008-\$3,657*
Office Assistant 3	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Security Information Attendants - PT	0.0	0.0	2.2	B4	\$2,236-\$2,727*
<i>Security Information Attendants</i>	2.3	2.2	0.0	B2	\$1,987-\$2,421*
Administrative Assistant	1.0	1.0	1.0	E3-7	\$3,233-\$3,930*
Museum Director	1.0	1.0	1.0	E1-D8+	\$9,015*
Exhibits Designer	1.0	1.0	1.0	S6	\$3,877-\$4,629*
Program Manager 1	0.0	0.0	1.0	S11	\$5,210-\$6,221*
<i>Museum Curator</i>	1.0	1.0	0.0	S8	\$4,363-\$5,210*
Museum Curator	2.0	2.0	2.0	S8	\$4,363-\$5,210*
Museum Facilities Manager	1.0	1.0	1.0	S7	\$4,113-\$4,911*
<b>Subtotal Regular Employees</b>	<b>17.3</b>	<b>17.7</b>	<b>17.7</b>		
Temporary Labor	1.9	2.4	2.4		
<b>TOTAL MUSEUM</b>	<b>19.2</b>	<b>20.1</b>	<b>20.1</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	9.3	9.7	10.7	AFSCME 114	
Non-Represented Employee Group	2.0	2.0	2.0	Non-Union	
Supervisor/Professional Employee Group	6.0	6.0	5.0	Teamster 231	
Temporary Labor Employee Group	1.9	2.4	2.4	Non-Union	

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>PLANNING AND COMMUNITY DEVELOPMENT</b>					
<b>Planning:</b>					
Office Assistant 2	2.0	2.0	1.0	B6	\$2,514-\$3,068*
Secretary 3	0.7	1.0	1.0	B7	\$2,673-\$3,254*
Administrative Assistant	0.0	0.0	0.5	E3-7	\$3,233-\$3,930*
Planning & Comm. Dev. Director	1.0	1.0	1.0	E1-D2	\$9,429*
Program Manager 1	0.0	1.0	0.0	E3-15	\$5,154-\$6,265*
Program Specialist	0.0	0.0	1.0	E3-10	\$3,851-\$4,681*
GIS Specialist	0.7	1.0	1.0	S6+	\$3,877-\$4,860*
GIS Analyst, Senior	1.0	1.0	1.0	S10+	\$4,911-\$6,157*
Planner 1, 2	7.0	10.0	10.0	S5,8+	\$3,654-\$5,471*
Planner, Senior	2.0	3.0	3.0	S11+	\$5,210-\$6,859*
Program Manager 1	0.0	1.0	1.0	S11	\$5,210-\$6,221*
<i>Program Specialist</i>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S6	\$3,877-\$4,629*
<b>Subtotal Regular Employees</b>	<b>15.4</b>	<b>21.0</b>	<b>20.5</b>		
Temporary Labor	<u>0.3</u>	<u>0.5</u>	<u>0.5</u>		
<b>Total:</b>	<b>15.7</b>	<b>21.5</b>	<b>21.0</b>		
<b>Neighborhoods and Comm Dev:</b>					
Accounting Assistant 2	0.7	1.0	1.0	B7	\$2,673-\$3,254*
Administrative Secretary	0.0	0.0	1.0	B9	\$3,008-\$3,657*
<i>Secretary 3</i>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	B7	\$2,673-\$3,254*
Housing Rehab. Specialist	1.0	1.0	1.0	B12	\$3,585-\$4,369*
Development Specialist 2	2.0	2.0	2.0	S8	\$4,363-\$5,210*
Program Coordinator	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Program Specialist	1.2	1.0	1.0	S6	\$3,877-\$4,629*
Program Manager 1	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S11	\$5,210-\$6,221*
<b>Total:</b>	<b>8.9</b>	<b>9.0</b>	<b>9.0</b>		

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Development Services:</b>					
Building Inspector 1, 2	3.2	3.0	4.0	B13,14+	\$3,810-\$5,162*
Electrical Inspector 1, 2, 3	2.0	3.0	2.0	B14,15,16	\$4,038-\$5,536*
Office Assistant 2	3.0	3.0	3.0	B6	\$2,514-\$3,068*
Permit Program Systems Administrator	1.0	1.0	1.0	B12	\$3,585-\$4,369*
Permit Technician	3.0	4.0	4.0	B11	\$3,384-\$4,119*
Plans Examiner	4.0	4.0	4.0	B16	\$4,545-\$5,536*
Senior Building Inspector	1.0	1.0	1.0	B16	\$4,545-\$5,536*
Department Manager 2	0.0	1.0	1.0	E3-18	\$6,138-\$7,460*
<i>Department Manager</i>	0.1	0.0	0.0	S13	\$5,864-\$7,002*
Department Manager	1.0	1.0	1.0	S13	\$5,864-\$7,002*
Division Supervisor	0.0	0.0	1.0	S8	\$4,363-\$5,210*
Planner 1, 2	4.0	0.0	0.0	S5,8+	\$3,654-\$5,471*
Planner, Senior	0.4	0.0	0.0	S11+	\$5,210-\$6,859*
Support and Services Supervisor	1.0	1.0	1.0	S5	\$3,654-\$4,363*
<b>Subtotal Regular Employees</b>	<b>23.7</b>	<b>22.0</b>	<b>23.0</b>		
Temporary Labor	0.1	0.2	0.1		
<b>Total:</b>	<b>23.8</b>	<b>22.2</b>	<b>23.1</b>		
<b>TOTAL PLANNING DEPARTMENT</b>	<b>48.4</b>	<b>52.7</b>	<b>53.1</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Uniformed Employee Group</i>	22.6	25.0	24.0	AFSCME 114	
<i>Non-Represented Employee Group</i>	1.0	3.0	3.5	Non-Union	
<i>Supervisor/Professional Employee Group</i>	24.4	24.0	25.0	Teamster 231	
<i>Temporary Labor Employee Group</i>	0.4	0.7	0.6	Non-Union	

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>HEARING EXAMINER</b>					
Administrative Assistant	0.0	0.5	0.5	E3-7	\$3,233-\$3,930*
<i>Office Technician</i>	0.4	0.0	0.0	E3-4	\$2,714-\$3,300*
Hearing Examiner	1.0	1.0	1.0	E1-D4	\$8,981*
<b>TOTAL HEARING EXAMINER DEPT.</b>	<b>1.4</b>	<b>1.5</b>	<b>1.5</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Represented Employee Group</i>	1.4	1.5	1.5	Non-Union	

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>HUMAN RESOURCES DEPARTMENT</b>					
<b>Human Resources:</b>					
Administrative Assistant	1.0	1.0	0.0	E3-7	\$3,233-\$3,930*
Human Resources Analyst	2.9	3.8	3.8	E3-12	\$4,327-\$5,259*
<i>Human Resources Generalist - LT</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E3-10</i>	<i>\$3,851-\$4,681*</i>
Human Resources Analyst, Senior	1.0	1.0	0.5	E3-14	\$4,862-\$5,909*
Human Resources Assistant	0.0	0.0	1.0	E3-6	\$3,050-\$3,708*
Human Resources Director - PT	0.0	0.0	0.5	E1-D6	\$8,358*
<i>Human Resources Director</i>	<i>0.8</i>	<i>1.0</i>	<i>0.5</i>	<i>E1-D6</i>	<i>\$8,358*</i>
Human Resources Generalist	1.0	1.0	2.0	E3-10	\$3,851-\$4,681*
Program Technician	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	E3-9	\$3,633-\$4,416*
<b>Total:</b>	<b>8.7</b>	<b>8.8</b>	<b>8.3</b>		
<b>Payroll:</b>					
Financial Assistant - PT	0.0	0.0	0.2	E3-4	\$2,714-\$3,300*
Financial Assistant - PT LT	0.5	0.8	0.0	E3-4	\$2,714-\$3,300*
Financial Technician	1.0	1.0	1.5	E3-5	\$2,877-\$3,498*
Financial Technician - LT	0.6	0.5	0.3	E3-5	\$2,877-\$3,498*
HR Analyst	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E3-12	\$4,327-\$5,259*
<b>Total:</b>	<b>3.1</b>	<b>3.3</b>	<b>3.0</b>		
<b>Benefits:</b>					
Financial Assistant - PT LT	0.4	0.2	0.0	E3-4	\$2,714-\$3,300*
Financial Technician	0.0	0.0	0.5	E3-5	\$2,877-\$3,498*
Financial Technician - LT	0.4	0.5	0.2	E3-5	\$2,877-\$3,498*
<i>Financial Assistant - PT</i>	<i>0.0</i>	<i>0.0</i>	<i>0.2</i>	<i>E3-4</i>	<i>\$2,714-\$3,300*</i>
Human Resources Analyst	0.0	0.2	0.2	E3-12	\$4,327-\$5,259*
Human Resources Analyst, Senior	0.8	1.0	1.0	E3-14	\$4,862-\$5,909*
Program Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E3-9	\$3,633-\$4,416*
<b>Total:</b>	<b>2.6</b>	<b>2.9</b>	<b>3.1</b>		
<b>TOTAL HUMAN RESOURCES DEPT.</b>	<b>14.4</b>	<b>15.0</b>	<b>14.4</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Represented Employee Group</i>	<i>14.4</i>	<i>15.0</i>	<i>14.4</i>	<i>Non-Union</i>	

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>FINANCE DEPARTMENT</b>					
Accounting Assistant 2	3.8	4.0	4.0	B7	\$2,673-\$3,254*
Accounting Assistant 3	1.0	1.0	0.0	B8	\$2,834-\$3,452*
Accounting Technician	3.0	3.0	4.0	B9	\$3,008-\$3,657*
City Tax Representative	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Office Assistant 1 - PT	0.4	0.5	0.5	B4	\$2,236-\$2,727*
Administrative Assistant	1.0	1.0	1.0	E3-7	\$3,233-\$3,930*
Finance Director	0.0	1.0	1.0	E1-D1	\$9,854*
<i>Finance Director - Elected</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E1-E</i>	<i>\$9,003</i>
Program Manager 2	2.0	2.0	3.0	E3-16+	\$5,463-\$6,972*
<i>Budget Manager</i>	<i>0.0</i>	<i>1.0</i>	<i>0.0</i>	<i>E1-A2</i>	<i>\$7,387*</i>
<i>Financial Analyst</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>S9</i>	<i>\$4,629-\$5,527*</i>
Program Specialist	0.0	1.0	1.0	E3-10	\$3,851-\$4,681*
Program Technician - PT	0.0	0.8	0.8	E3-9	\$3,633-\$4,416*
Accountant 1, 2	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	S7+,8+	\$4,113-\$5,471*
<b>Subtotal Regular Employees</b>	<b>18.2</b>	<b>21.3</b>	<b>20.3</b>		
Temporary Labor	0.3	0.0	0.0		
<b>TOTAL FINANCE</b>	<b>18.5</b>	<b>21.3</b>	<b>20.3</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Uniformed Employee Group</i>	<i>9.2</i>	<i>9.5</i>	<i>9.5</i>	<i>AFSCME 114</i>	
<i>Non-Represented Employee Group</i>	<i>4.0</i>	<i>6.8</i>	<i>6.8</i>	<i>Non-Union</i>	
<i>Supervisor/Professional Employee Group</i>	<i>5.0</i>	<i>5.0</i>	<i>4.0</i>	<i>Teamster 231</i>	
<i>Temporary Labor Employee Group</i>	<i>0.3</i>	<i>0.0</i>	<i>0.0</i>	<i>Non-Union</i>	

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>INFORMATION TECHNOLOGY SERVICES DEPARTMENT</b>					
Administrative Secretary	0.0	1.0	1.0	B9	\$3,008-\$3,657*
Office Assistant 2	1.0	0.0	0.0	B6	\$2,514-\$3,068*
Department Computing Specialist 2	0.8	3.0	0.0	B12	\$3,585-\$4,369*
Network Technician 2	1.0	1.0	1.0	B10	\$3,190-\$3,886*
Office Assistant 2	0.0	1.0	1.0	B6	\$2,514-\$3,068*
Data Entry Technician	1.0	0.0	0.0	B5	\$2,373-\$2,891*
Tech. Support & Training Spec.	3.6	5.0	7.0	B14	\$4,038-\$4,916*
Department Computing Specialist 2	1.0	0.0	0.0	B12	\$3,585-\$4,369*
Department Manager 2	0.0	0.0	0.0	E3-18	\$6,138-\$7,460*
Department Manager 1	0.0	1.0	0.0	E3-17	\$5,791-\$7,039*
Applications and Web Manager	0.5	0.0	0.0	S13	\$5,864-\$7,002*
Information Tech. Serv. Director	1.0	1.0	1.0	E1-D3	\$9,273*
Program Manager 2	0.1	0.1	0.1	E3-16	\$5,463-\$6,640*
Database Administrator	1.0	1.0	1.0	S10+	\$4,911-\$6,157*
Network Administrator	0.0	0.0	1.0	S12+	\$5,527-\$6,930*
Network Administrator	1.0	1.0	0.0	S11+	\$5,210-\$6,859*
Network Analyst	0.0	1.0	0.0	S9	\$4,629-\$5,527*
Program Manager 1	1.0	1.0	1.0	S11+	\$5,210-\$6,859*
Program Coordinator	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Systems Analyst 2	0.0	0.0	6.0	S11+	\$5,210-\$6,859*
Systems Analyst 2	3.0	6.0	0.0	S10+	\$4,911-\$6,157*
Network Administrator	0.1	0.0	0.0	S11+	\$5,210-\$6,859*
Web Systems Analyst	1.0	0.0	0.0	S9	\$4,629-\$5,527*
<b>Subtotal Regular Employees</b>	<b>18.1</b>	<b>24.1</b>	<b>21.1</b>		
Temporary Labor	0.7	1.0	1.0		
<b>TOTAL INFO TECH SERVICES DEPT.</b>	<b>18.8</b>	<b>25.1</b>	<b>22.1</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	8.4	11.0	10.0	AFSCME 114	
Non-Represented Employee Group	1.1	2.1	1.1	Non-Union	
Supervisor/Professional Employee Group	8.6	11.0	10.0	Teamster 231	
Temporary Labor Employee Group	0.7	1.0	1.0	Non-Union	

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>LEGAL DEPARTMENT</b>					
Assistant City Attorney	2.4	2.0	2.0	E3-14	\$4,862-\$5,909*
Assistant City Attorney, Senior	4.3	5.0	5.0	E3-18+	\$6,138-\$7,833*
City Attorney	1.0	1.0	1.0	E1-D1	\$9,854*
Legal Administrative Assistant	1.0	1.0	1.0	E3-9	\$3,633-\$4,416*
Office Technician	2.0	2.0	2.0	E3-4	\$2,714-\$3,300*
Program Specialist	1.0	1.0	1.0	E3-10	\$3,851-\$4,681*
<b>Subtotal Regular Employees</b>	<b>11.7</b>	<b>12.0</b>	<b>12.0</b>		
Temporary Labor	0.0	0.4	0.4		
<b>TOTAL LEGAL</b>	<b>11.7</b>	<b>12.4</b>	<b>12.4</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
<i>Non-Represented Employee Group</i>	<i>11.7</i>	<i>12.0</i>	<i>12.0</i>	<i>Non-Union</i>	
<i>Temporary Labor Employee Group</i>	<i>0.0</i>	<i>0.4</i>	<i>0.4</i>	<i>Non-Union</i>	

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>EXECUTIVE DEPARTMENT</b>					
Administrative Secretary	0.5	1.0	1.0	B9	\$3,008-\$3,657*
Administrative Assistant	0.0	1.5	1.5	E3-7	\$3,233-\$3,930*
Office Technician	1.0	0.0	0.0	E3-4	\$2,714-\$3,300*
Office Technician - PT	0.6	0.0	0.0	E3-4	\$2,714-\$3,300*
Budget Manager	1.0	0.0	0.0	E1-A2	\$7,387*
Chief Administrative Officer	1.1	1.0	1.0	E1-D1	\$9,854*
Executive Assistant	1.0	1.0	1.0	E3-9	\$3,633-\$4,416*
Government Relations Director	0.2	0.0	0.0	E1-A	\$7,532
Mayor	1.0	1.0	1.0	E1-E2	\$10,150*
Program Manager 1	0.2	1.0	1.0	E3-15	\$5,154-\$6,265*
Program Manager 2 - LT	0.8	0.0	0.0	E3-16	\$5,463-\$6,640*
Program Manager 1 - PT	0.0	0.0	0.5	E3-15	\$5,154-\$6,265*
Program Manager 2	0.9	0.9	0.9	E3-16	\$5,463-\$6,640*
Program Specialist	1.0	0.0	0.0	E3-10	\$3,851-\$4,681*
Program Technician - PT	0.8	0.0	0.0	E3-9	\$3,633-\$4,416*
Lake Whatcom Management Staff	0.0	4.0	1.0	E	Not Yet Classified
Waterfront Redevelopment Manager	0.9	1.0	0.0	E3-21	\$7,310-\$8,886*
<b>Subtotal Regular Employees</b>	<b>11.0</b>	<b>12.4</b>	<b>8.9</b>		
Temporary Labor	0.0	0.0	0.1		
<b>TOTAL EXECUTIVE</b>	<b>11.0</b>	<b>12.4</b>	<b>9.0</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	0.5	1.0	1.0	AFSCME 114	
Non-Represented Employee Group	10.5	11.4	7.9	Non-Union	
Temporary Labor Employee Group	0.0	0.0	0.1	Non-Union	

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
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#### **LEGISLATIVE**

Council Members	7.0	7.0	7.0	E1-E1	\$1,732
Executive Assistant	1.0	1.0	1.0	E3-9	\$3,633-\$4,416*
Program Specialist	0.0	1.0	1.0	E3-10	\$3,851-\$4,681*
<b>Subtotal Regular Employees</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>		
Temporary Labor	0.3	0.3	0.3		
<b>TOTAL LEGISLATIVE</b>	<b>8.3</b>	<b>9.3</b>	<b>9.3</b>		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Council Members</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>Elected</i>	
<i>Non-Represented Employee Group</i>	<i>1.0</i>	<i>2.0</i>	<i>2.0</i>	<i>Non-Union</i>	
<i>Temporary Labor Employee Group</i>	<i>0.3</i>	<i>0.3</i>	<i>0.3</i>	<i>Non-Union</i>	

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
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#### **PUBLIC DEVELOPMENT AUTHORITY**

Public Development Authority Staff	0.0	0.0	1.7	E	Not Yet Classified
<b>TOTAL PUBLIC DEVELOPMENT AUTH.</b>	<b>0.0</b>	<b>0.0</b>	<b>1.7</b>		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>0.0</i>	<i>0.0</i>	<i>1.7</i>	<i>Non-Union</i>	

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
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#### **PUBLIC FACILITIES DISTRICT**

Administrative Assistant	0.5	0.5	0.0	E3-7	\$3,233-\$3,930*
Public Facilities District Manager	0.6	0.0	0.0	E1-A	\$7,458
<b>TOTAL PUBLIC FACILITIES DIST.</b>	<b>1.1</b>	<b>0.5</b>	<b>0.0</b>		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>1.1</i>	<i>0.5</i>	<i>0.0</i>	<i>Non-Union</i>	

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>PUBLIC WORKS</b>					
<b>P.W. Administration:</b>					
Administrative Secretary	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Office Assistant 2	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Assistant City Attorney, Senior - PT	0.7	0.5	0.5	E3-18+	\$6,138-\$7,833*
Director of Public Works	1.0	1.0	1.0	E1-D1	\$9,854*
Program Specialist	1.0	1.0	1.0	E3-10	\$3,851-\$4,681*
Program Coordinator	0.0	0.0	1.0	S8	\$4,363-\$5,210*
Program Specialist	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	S6	\$3,877-\$4,629*
<b>Total:</b>	<b>4.7</b>	<b>5.5</b>	<b>5.5</b>		
<b>Maintenance Administration:</b>					
Administrative Secretary	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Office Assistant 2	2.0	2.0	2.0	B6	\$2,514-\$3,068*
Safety Specialist	1.0	1.0	1.0	B14	\$4,038-\$4,916*
Assistant Director	<u>0.1</u>	<u>1.0</u>	<u>1.0</u>	E3-20+	\$6,896-\$8,801*
<b>Subtotal Regular Employees</b>	<b>4.1</b>	<b>5.0</b>	<b>5.0</b>		
Temporary Labor	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		
<b>Total:</b>	<b>4.1</b>	<b>5.0</b>	<b>5.0</b>		
<b>Environmental Resources:</b>					
Ed Programs/Activities Coordinator	1.0	1.0	1.0	B10	\$3,190-\$3,886*
Resource Conservation Mgmt Assistant LT	0.0	1.0	0.8	B4	\$2,236-\$2,727*
Program Manager 2	1.0	1.0	1.0	E3-16	\$5,463-\$6,640*
Program Coordinator	1.0	1.6	2.0	S8	\$4,363-\$5,210*
Program Coordinator - PT Job Share	0.5	0.2	0.0	S8	\$4,363-\$5,210*
Program Coordinator - PT Job Share LT	0.5	0.2	0.0	S8	\$4,363-\$5,210*
Program Specialist	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	S6	\$3,877-\$4,629*
<b>Subtotal Regular Employees</b>	<b>5.0</b>	<b>5.0</b>	<b>4.8</b>		
Temporary Labor	<u>1.2</u>	<u>2.9</u>	<u>2.9</u>		
<b>Total:</b>	<b>6.2</b>	<b>7.9</b>	<b>7.7</b>		

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Treatment Plants:</b>					
Incinerator Operator 1	3.0	3.0	3.0	B14	\$4,038-\$4,916*
Lab Technician	4.0	4.0	4.0	B12	\$3,585-\$4,369*
Maintenance Tech. & Maint. Spec.	9.8	10.0	10.0	B14,16	\$4,038-\$5,536*
Plant Operator OIT, 1 & 2	7.0	7.0	7.0	B12,15,16	\$3,585-\$5,536*
Utility Worker 1 & 2, Skilled Worker 1	3.7	4.0	4.0	B8,9,10	\$2,834-\$3,886*
Department Manager 2	0.0	1.0	1.0	E3-18	\$6,138-\$7,460*
<i>Department Manager 1</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E3-17</i>	<i>\$5,791-\$7,039*</i>
Program Manager 1	4.0	4.0	4.0	S11	\$5,210-\$6,221*
Water Quality Specialist	0.0	2.0	2.0	S9+	\$4,629-\$5,803*
<i>Laboratory Analyst</i>	<i>1.6</i>	<i>0.0</i>	<i>0.0</i>	<i>S7</i>	<i>\$4,113-\$4,911*</i>
<b>Subtotal Regular Employees</b>	<b>34.1</b>	<b>35.0</b>	<b>35.0</b>		
Temporary Labor	<u>2.6</u>	<u>4.4</u>	<u>4.4</u>		
<b>Total:</b>	<b>36.7</b>	<b>39.4</b>	<b>39.4</b>		
<b>Utilities:</b>					
Utility Worker 1, 2	7.4	4.0	6.0	B8,9	\$2,834-\$3,657*
Utility Worker 1, 2; Skilled Worker 1, 2	8.6	9.0	9.0	B8,9,10,11	\$2,834-\$4,119*
Water Distribution Specialist 2, 3, 4, 5	12.4	18.0	16.0	B9,10,11,13	\$3,008-\$4,636*
Division Supervisor	2.6	3.0	3.0	S8	\$4,363-\$5,210*
Program Specialist	0.0	1.0	1.0	S6	\$3,877-\$4,629*
<i>Program Specialist - PT</i>	<i>0.5</i>	<i>0.0</i>	<i>0.0</i>	<i>S6</i>	<i>\$3,877-\$4,629*</i>
Utility Engineer	0.0	0.0	1.0	S10	\$4,911-\$5,864*
<i>Associate Utility Engineer</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>S9</i>	<i>\$4,629-\$5,527*</i>
<b>Subtotal Regular Employees</b>	<b>32.5</b>	<b>36.0</b>	<b>36.0</b>		
Temporary Labor	<u>1.1</u>	<u>2.9</u>	<u>2.6</u>		
<b>Total:</b>	<b>33.6</b>	<b>38.9</b>	<b>38.6</b>		
<b>Maintenance:</b>					
Neighborhood Compliance Officer	0.0	0.0	1.0	B12	\$3,585-\$4,369*
<i>Litter Compliance Officer</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>B11</i>	<i>\$3,384-\$4,119*</i>
Utility Worker 1, 2; Skilled Worker 1, 2	19.0	19.0	19.0	B8,9,10,11	\$2,834-\$4,119*
Department Manager 2	1.0	1.0	1.0	E3-18	\$6,138-\$7,460*
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S8	\$4,363-\$5,210*
<b>Subtotal Regular Employees</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>		
Temporary Labor	<u>1.2</u>	<u>1.8</u>	<u>2.8</u>		
<b>Total:</b>	<b>24.2</b>	<b>24.8</b>	<b>25.8</b>		

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Purchasing &amp; Materials Management:</b>					
Buyer	2.0	2.0	2.0	B11	\$3,384-\$4,119*
Lead Buyer	0.0	1.0	1.0	B16	\$4,545-\$5,536*
<i>Lead Buyer</i>	<i>0.9</i>	<i>0.0</i>	<i>0.0</i>	<i>B14</i>	<i>\$4,038-\$4,916*</i>
Warehouse Worker	2.8	3.0	3.0	B10	\$3,190-\$3,886*
Department Manager 1	1.0	1.0	1.0	E3-17	\$5,791-\$7,039*
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S8	\$4,363-\$5,210*
<b>Subtotal Regular Employees</b>	<b>7.7</b>	<b>8.0</b>	<b>8.0</b>		
Temporary Labor	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>		
<b>Total:</b>	<b>8.1</b>	<b>8.4</b>	<b>8.4</b>		
<b>Financial Management:</b>					
Accounting Assistant 2	0.8	1.0	1.0	B7	\$2,673-\$3,254*
Accounting Assistant 2 - LT	0.0	0.7	0.0	B7	\$2,673-\$3,254*
Accounting Technician	0.0	0.0	3.0	B9	\$3,008-\$3,657*
<i>Accounting Assistant 2</i>	<i>2.0</i>	<i>2.0</i>	<i>0.0</i>	<i>B7</i>	<i>\$2,673-\$3,254*</i>
<i>Contract Accounting Specialist</i>	<i>0.6</i>	<i>1.0</i>	<i>0.0</i>	<i>B11</i>	<i>\$3,384-\$4,119*</i>
Program Coordinator	0.0	0.0	1.0	S8	\$4,363-\$5,210*
<i>Contract Accounting Specialist</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>B11</i>	<i>\$3,384-\$4,119*</i>
Program Manager 1	0.0	0.0	1.0	S11	\$5,210-\$6,221*
<i>Financial Services Supervisor</i>	<i>1.0</i>	<i>1.0</i>	<i>0.0</i>	<i>S8+</i>	<i>\$4,363-\$5,471*</i>
<b>Subtotal Regular Employees</b>	<b>5.4</b>	<b>6.7</b>	<b>6.0</b>		
Temporary Labor	<u>0.0</u>	<u>0.1</u>	<u>0.1</u>		
<b>Total:</b>	<b>5.4</b>	<b>6.8</b>	<b>6.1</b>		

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Supervision &amp; Technology:</b>					
Dept. Computing Specialist 2	2.0	0.0	0.0	B12	\$3,585-\$4,369*
Operations Engineering Assistant	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Engineering Technician	1.7	3.0	3.0	B11	\$3,384-\$4,119*
<i>Data Services Assistant</i>	1.0	0.0	0.0	B9	\$3,008-\$3,657*
Office Assistant 2	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Senior Surveyor	1.0	1.0	1.0	B12	\$3,585-\$4,369*
Service Representative 1, 2	3.0	3.0	3.0	B8,10	\$2,834-\$3,886*
Division Supervisor	1.0	1.0	1.0	S8	\$4,363-\$5,210*
GIS Analyst, Senior	1.8	2.0	2.0	S10+	\$4,911-\$6,157*
GIS Specialist	2.0	2.0	2.0	S6+	\$3,877-\$4,860*
Program Coordinator	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Program Manager 2	1.0	1.0	1.0	S12	\$5,527-\$6,600*
Systems Analyst 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S8+	\$4,363-\$5,471*
<b>Subtotal Regular Employees</b>	<b>18.5</b>	<b>17.0</b>	<b>17.0</b>		
Temporary Labor	<u>1.1</u>	<u>1.5</u>	<u>1.5</u>		
<b>Total:</b>	<b>19.6</b>	<b>18.5</b>	<b>18.5</b>		
<b>Fleet Administration:</b>					
Fleet Maint. Mechanic 3, 4	4.7	5.0	5.0	B12,13	\$3,585-\$4,636*
Fleet Maint. Mechanic 5	2.0	2.0	2.0	B14	\$4,038-\$4,916*
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S8	\$4,363-\$5,210*
<b>Subtotal Regular Employees</b>	<b>7.7</b>	<b>8.0</b>	<b>8.0</b>		
Temporary Labor	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>		
<b>Total:</b>	<b>8.0</b>	<b>8.3</b>	<b>8.3</b>		
<b>Facilities:</b>					
Custodial Maint. Worker 1	9.0	10.0	10.0	B4	\$2,236-\$2,727*
Custodial Maint. Worker 1 - PT	0.6	0.5	0.5	B4	\$2,236-\$2,727*
Custodial Maint. Worker 2	1.0	1.0	1.0	B6	\$2,514-\$3,068*
Custodial Maint. Worker Lead	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Maintenance Worker 3	3.0	3.0	3.0	B10	\$3,190-\$3,886*
Program Manager 1	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S11	\$5,210-\$6,221*
<b>Total:</b>	<b>15.6</b>	<b>16.5</b>	<b>16.5</b>		

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Engineering:</b>					
Administrative Secretary	0.3	0.0	0.0	B9	\$3,008-\$3,657*
Engineering Assistant	2.0	2.0	2.0	B14	\$4,038-\$4,916*
Engineering Technician	1.6	2.0	2.0	B11	\$3,384-\$4,119*
Project Records Coordinator	1.0	1.0	1.0	B10	\$3,190-\$3,886*
Senior Construction Inspector	3.0	3.0	3.0	B13	\$3,810-\$4,636*
Senior Permits Reviewer	2.0	2.0	2.0	B13	\$3,810-\$4,636*
Assistant Director	2.0	2.0	2.0	E3-20+	\$6,896-\$8,801*
Department Manager 2	0.0	2.0	2.0	E3-18	\$6,138-\$7,460*
<i>Department Manager 1</i>	<i>2.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E3-17</i>	<i>\$5,791-\$7,039*</i>
Government Relations Director	0.8	0.0	0.0	E1-A	\$7,532
Division Supervisor	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Planner 2	1.0	1.0	1.0	S8+	\$4,363-\$5,471*
Program Specialist	1.0	1.0	1.0	S6	\$3,877-\$4,629*
Project Engineer	4.7	5.0	5.0	S12+	\$5,527-\$6,930*
Project Engineer - LT	<u>1.0</u>	<u>0.8</u>	<u>0.0</u>	S12+	\$5,527-\$6,930*
<b>Subtotal Regular Employees</b>	<b>23.4</b>	<b>22.8</b>	<b>22.0</b>		
Temporary Labor	<u>0.8</u>	<u>1.5</u>	<u>1.5</u>		
<b>Total:</b>	<b>24.2</b>	<b>24.3</b>	<b>23.5</b>		

## Budgeted Positions

### Budgeted Positions (continued)

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Transportation:</b>					
Accounting Assistant 3	1.0	1.0	1.0	B8	\$2,834-\$3,452*
Associate Engineering Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657*
Custodian/Parking Meter Collector	1.0	2.0	2.0	B6	\$2,514-\$3,068*
Electronics Tech, Electronics Spec	4.0	5.0	5.0	B12,15	\$3,585-\$5,220*
Parking Meter Mechanic	1.0	1.0	1.0	B7	\$2,673-\$3,254*
Secretary 3	0.0	1.0	1.0	B7	\$2,673-\$3,254*
Office Assistant 2	0.7	0.0	0.0	B6	\$2,514-\$3,068*
Security Information Attendant	0.0	0.0	1.0	B4	\$2,236-\$2,727*
Parking Systems Security	0.0	1.0	0.0	B1	\$1,870-\$2,281*
Parking Systems Security - PT	0.8	0.0	0.0	B1	\$1,870-\$2,281*
Signal Systems Specialist	1.0	1.0	1.0	B15	\$4,283-\$5,220*
Skilled Worker 2	2.0	2.0	2.0	B11	\$3,384-\$4,119*
Utility 2, Skilled Worker 1	3.0	3.0	3.0	B9,10	\$3,008-\$3,886*
Department Manager 2	0.0	1.0	1.0	E3-18	\$6,138-\$7,460*
Department Manager 1	1.0	0.0	0.0	E3-17	\$5,791-\$7,039*
Division Supervisor	1.0	1.0	1.0	S8	\$4,363-\$5,210*
Program Manager 1	1.0	1.0	1.0	S11	\$5,210-\$6,221*
Traffic Operations Engineer	1.0	1.0	1.0	S10	\$4,911-\$5,864*
<b>Subtotal Regular Employees</b>	<b>19.5</b>	<b>22.0</b>	<b>22.0</b>		
Temporary Labor	3.2	3.8	3.0		
<b>Total:</b>	<b>22.7</b>	<b>25.8</b>	<b>25.0</b>		

**Budgeted Positions (continued)**

(INCLUDES NEW AND RECLASSIFIED POSITIONS FOR 2008 AT PROPOSED LEVEL.  
FINAL CLASSIFICATION TO BE DETERMINED BY HUMAN RESOURCES.)

Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

\* = Last approved rate; 2008 salary plan not yet available.

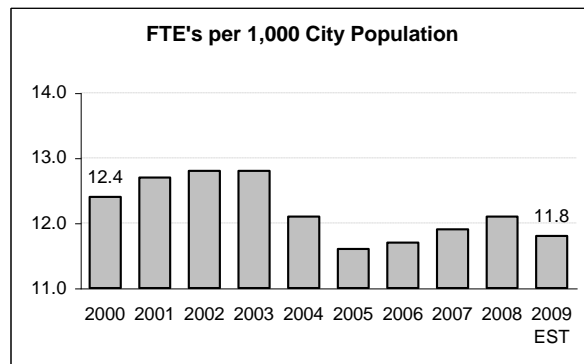
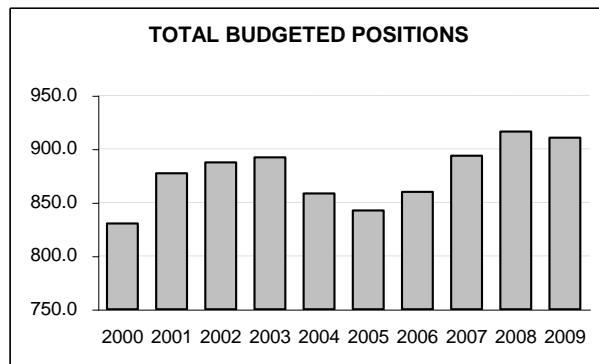
DEPARTMENT/DIVISION	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009	Salary Plan/Grade	Monthly Salary Range
<b>Storm &amp; Surface:</b>					
Engineering Technician	1.0	1.0	1.0	B11	\$3,384-\$4,119*
Engineering Technician LT	0.0	0.0	0.5	B11	\$3,384-\$4,119*
Senior Surface Water Technician	1.0	1.0	1.0	B12	\$3,585-\$4,369*
Program Manager 2	1.0	1.0	1.0	S12	\$5,527-\$6,600*
Utility Engineer	1.0	1.0	1.0	S10	\$4,911-\$5,864*
<b>Subtotal Regular Employees</b>	<b>4.0</b>	<b>4.0</b>	<b>4.5</b>		
Temporary Labor	1.5	3.1	3.1		
<b>Total:</b>	<b>5.5</b>	<b>7.1</b>	<b>7.6</b>		
<b>Property Acquisition &amp; Facilities Mgmt.:</b>					
Property Acquisition Specialist	1.0	1.0	1.0	B14	\$4,038-\$4,916*
Program Manager 1	1.0	1.0	1.0	S11	\$5,210-\$6,221*
<b>Total:</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>		
<b>TOTAL PUBLIC WORKS</b>	<b>220.6</b>	<b>239.2</b>	<b>237.9</b>		
<b>STAFFING SUMMARY BY BARGAINING UNIT:</b>					
Non-Uniformed Employee Group	153.4	161.2	159.8	AFSCME 114	
Non-Represented Employee Group	12.6	12.5	12.5	Non-Union	
Supervisor/Professional Employee Group	41.2	42.8	43.0	Teamster 231	
Temporary Labor Employee Group	13.4	22.7	22.6	Non-Union	

	ACTUAL 2007	ADOPTED 2008	ADOPTED 2009
<b>GRAND TOTAL - CITY-WIDE</b>	<b>856.2</b>	<b>916.3</b>	<b>910.5</b>

## Budgeted Positions

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

Employee Group	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Elected Mayor (and Finance Director through 2007)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	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	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Employee Grp	69.1	75.9	75.6	78.6	77.4	77.1	79.9	83.9	90.8	87.3
Supervisors and Professionals	81.0	90.9	94.3	100.6	101.7	104.9	103.4	108.6	107.8	106.0
Professional Librarians	9.1	9.3	9.3	8.3	8.0	8.0	8.0	8.0	8.0	8.0
Emergency Med Svcs Dispatch	0.0	10.0	11.0	11.0	11.0	12.0	12.0	12.0	13.0	13.0
Fire Supervisors	8.0	8.0	8.0	8.0	7.3	7.0	8.0	8.0	8.0	8.0
Firefighters	117.0	120.8	128.7	129.7	129.3	122.5	126.0	132.0	135.0	133.0
Police	97.0	97.0	98.0	98.0	95.4	95.1	100.0	102.0	102.0	106.0
WHAT COMM Dispatch	0.0	0.0	0.0	23.0	23.0	23.0	23.0	26.0	26.0	26.0
Non-Uniformed	381.2	387.3	379.1	355.7	334.4	323.5	327.3	336.5	352.1	351.6
<b>TOTAL REGULAR</b>	<b>771.4</b>	<b>808.2</b>	<b>814.0</b>	<b>822.9</b>	<b>797.5</b>	<b>783.1</b>	<b>797.6</b>	<b>827.0</b>	<b>851.7</b>	<b>847.9</b>
Temporary Labor	58.8	69.0	73.4	69.1	60.9	59.2	62.2	66.6	64.6	62.6
<b>TOTAL PAID WORKFORCE</b>	<b>830.2</b>	<b>877.2</b>	<b>887.4</b>	<b>892.0</b>	<b>858.4</b>	<b>842.3</b>	<b>859.8</b>	<b>893.6</b>	<b>916.3</b>	<b>910.5</b>



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

#### Significant Changes to Budgeted Positions by Year

General Comment: In some years an increase in an employee unit is not an increase in City employees, but a transfer from another group.

**2009** 4.0 new police positions are proposed as part of a new Neighborhood Anti-Crime Team that will be a proactive problem-solving unit assigned to the patrol division. The team will be project-oriented and will focus on issues/concerns in the 24 neighborhoods and districts of Bellingham. The Public Development Authority will be staffed with 1.7 positions. The PDA will be the City's real estate development arm for parcels and properties throughout Bellingham, inclusive of parts of the waterfront district. The total number of new positions in 2009 is 5.7 FTEs. New positions are being offset by reductions in vacant positions and a decrease in temporary labor for a net decrease of 5.8 FTEs.

**2008** 4.0 new positions are proposed to facilitate management of the Lake Whatcom Watershed to help stabilize water quality levels. 3.0 positions are being added in the Medic One group to ensure the appropriate level of service as agreed to in the County-wide Emergency Medical Service Plan. The Police Department is adding 1.4 positions in the Records function to ensure the mandated 3-day turnaround time is met. The Library is adding 1.5 positions to serve increasing circulation needs. 0.7 positions are being added in Judicial &

Support Services to assist with an increase in parking citations and public records requests. Planning & Community Development is adding 0.5 positions to assist with planning and economic development. The Public Works Department is adding 4.5 positions, which include a Parking Meter Collector to keep up with demand, Conservation Specialists to ensure efficient and appropriate usage of resources, a Utility Locator to meet State standards and an Accounting Assistant to assist with time keeping functions. The remaining increase of 6.1 is a result of increases in temporary labor and an increase in new positions from 2007 that were budgeted as mid-year hires in 2007 but will now be budgeted for the entire year. Lastly, though it does not impact the overall staff count, the Finance Director will no longer be an elected position.

- 2007** In order to meet the City's needs for its growing technology infrastructure, 4.0 new positions were added in the Information Technology Services Department for 2007. Public safety concerns were addressed by the addition of 3.0 new Firefighters for the relief pool, and 1.0 new Firefighter and 1.0 Assistant Fire Chief for the new Division of Emergency Management. In addition, 2.0 Police Sergeants, 3.0 WhatComm Dispatchers and 1.0 Court Process Specialist were added to better respond to needs resulting from increased call volume and to provide for a related increase in workload for Municipal Court Services. The Park Department added 1.0 new Park Technician to help maintain an increasing number of Park facilities, and a .75 FTE Park Maintenance Aide to support volunteer efforts critical to the maintenance of open space areas and site restorations. Public Works increased its regular staff by 1.0 new Custodial Maintenance Worker Lead to oversee custodial crews which will allow other staff to complete facilities capital maintenance projects. The 2007 budget also includes a 4.0 FTE increase in Public Works temporary labor. It should also be noted that an additional net increase of 4.0 positions resulted from budget amendments adopted during 2006 and the end of limited terms for some positions which were approved for a specific period of time.
- 2006** The 2006 budget includes 10.5 net new positions. Another 4.5 positions were never reduced in the 2005 budget due to the extension of the agreement with the County to continue Medic 3 service, pending a long-term funding solution. New positions include five new Police Officers, one City Attorney in the Prosecutor's Office, one Project Engineer for Parks, three Utility Workers in Public Works, and .5 Office Technician in the Executive Department. The Parks Department also increased most of their seasonal temporary labor from eight months to nine months to meet increased demand for park maintenance.

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