

2008 Preliminary Budget

City of Bellingham, Washington



"Viva La Bellingham"

This photo, taken downtown at the corner of Bay and Prospect, was awarded Best of Show in the 2007 Essence of Bellingham Competition. The photo was taken by Kristin Emmett, competing in the 9th – 12th grade class.

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.

CITY OF BELLINGHAM, WASHINGTON

2008 PRELIMINARY BUDGET

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MAYOR'S OFFICE
Tim Douglas, Mayor
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Telephone (360) 676-6979
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TO: Bellingham City Council and the Bellingham Community
FROM: Mayor Tim Douglas
DATE: October 15, 2007
RE: Presenting the Preliminary 2008 Budget

The Preliminary 2008 Budget I am presenting to you serves as a financial and work plan for the coming year as well as the means for achieving the City's mission:

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.

With the 2008 City Council Goals and Objectives as a basis, we have carefully developed a balanced budget that totals \$239 million, with a General Fund total of \$81 million. We continue to fund a wide range of services in keeping with community priorities and needs as well as those services mandated by federal and state governments.

The financial condition of the City is strong. The revenues we receive to run our day-to-day operations are healthy, and our reserve funds are adequate for future and emergency financial needs.

Approach to Budget

This budget reflects a disciplined operating philosophy, maintenance of infrastructure, delivery of services, and consideration for the City's long-range goals and financial position, including consistently meeting reserve goals.

Highlights of the 2008 Budget

- Proposes a joint management structure with Whatcom County to unify the governments in protection of the Lake Whatcom Watershed.
- Continues work with the Port of Bellingham to carry forward the Waterfront Redevelopment Plan.
- Finalizes the planning for long-term community library services and building a new main library.
- Acquires fire response equipment to replace an aging fleet.
- Continues "Map Your Neighborhood" efforts for emergency preparedness.
- Advances affordable housing programs and projects.
- Partners with the Bellingham School District by contributing toward construction of a community-use gymnasium in the North City area at the Aldrich Road school site.

Community Financial Health

I present this year's preliminary budget against the backdrop of a stable local and regional economy. Unemployment continues to hover around historic lows (4%); local real estate values are stable; inflation is moderate; and the value of the Canadian dollar is at a 30 year high. Our recent Economic Development Survey indicates local businesses feel positive about the economy and about their ability to succeed and grow in Bellingham. We consider our work to support parks and recreation, arts and culture, neighborhoods and other quality of life initiatives as an essential and effective element of our future economic vitality.

The recent announcement of Georgia Pacific's closure is a finale for a long-standing, important member of our business community. Our thoughts are with individuals and families who must find alternative employment. We believe the loss will be felt throughout the community. The City will also be impacted with decreased tax revenues. However, over the long term, with a strong local economy, the City government can absorb that financial loss.

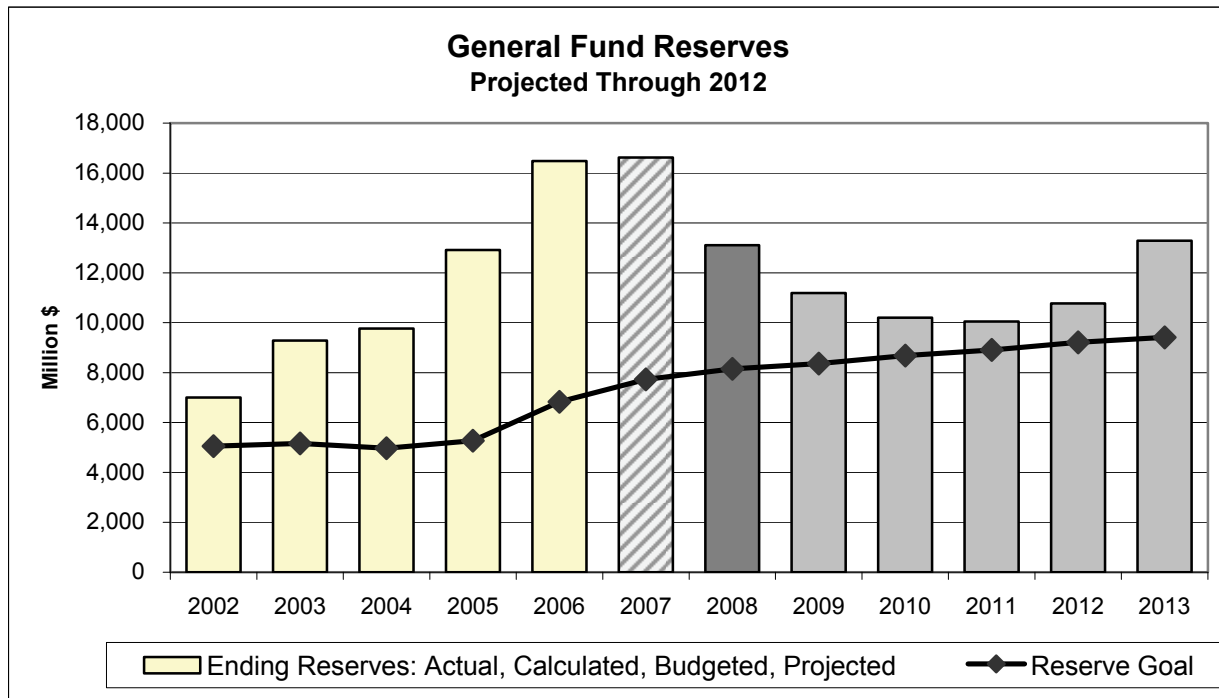
City Financial Health

The City will continue to face financial challenges. We will make choices, set priorities, and make sure that we provide the essential and desired services and programs that make Bellingham an attractive place to live, work and visit. To do so we will:

- Use a methodology to forecast key tax revenues that combines historical and trend analysis along with input from business leaders in our community.
- Monitor the effect of the apportionment piece of the Business and Occupation Tax that will become effective in 2008. These changes affect those businesses that provide goods or services to multiple locations. Based on a 2004 survey by the Washington Department of Revenue, staff estimates the City could lose up to \$890,000 from this change. The loss to the General Fund will be absorbed by the projected increase in other business activity and use of General Fund Reserves. We will carefully track the actual impact to guide our future financial decisions.

- 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. A recent actuarial study indicates that the present value of this liability is over \$47 million. As of October 1, 2007, the City has a total of \$8.7 million available in fund balances to cover this liability. The 2008 contribution to the Funds will be \$3.2 million (\$1.7 million from General Fund, and \$1.5 million from property tax.) The current funding plan will enable the City to actuarially fund its LEOFF-1 Pension and Long Term Care obligations by 2014. The City intends to continue to pay the medical obligations as we incur these costs.
- Communicate with citizens using surveys, our advisory committees, and other public involvement techniques to ensure that we are meeting their needs while delivering services in an efficient and cost-effective manner.
- Continue our record of successfully obtaining State and Federal funds for capital projects.
- Use the talents of our workforce to refine program delivery and to identify cost saving and conservation opportunities. The citywide staff "Green Team" actively monitoring and suggesting improved internal policies and our Environmentally Preferable Purchasing Program are examples.

The following graph shows actual changes in General Fund Reserves for the past six years, and the projected reserve position over the next six years. As revenue growth slows, and the City provides for replacement of its capital equipment (e.g. fire fighting apparatus, fleet vehicles, and computers), funds future LEOFF-1 pension liability, and absorbs the impact from the change in the Business & Occupation Tax structure, the reserve position will more closely reflect the goal of 12% of operational expenditures. We are committed to maintaining at least that level of reserves to react to conditions we cannot foresee, and to maintain the City's strong bond rating.



The budget includes a 1% Property Tax increase (\$170,500) which amounts to about 64 cents per month for the median priced home. The unrestricted portion of the increase, \$115,900, will be directed into reserves necessary to cover LEOFF-1 pension expenses in future years.

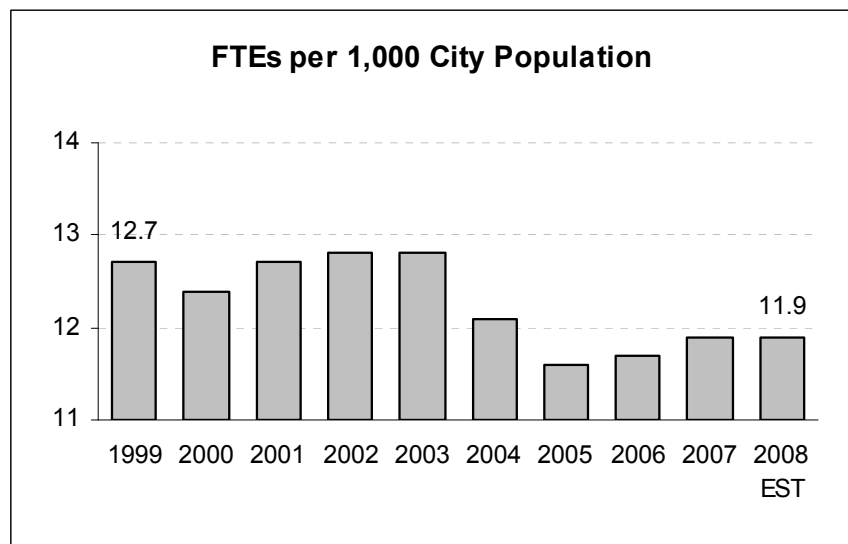
Staffing Needs

City services require people to deliver them. A careful analysis of needs in key service and program areas, and of requirements to meet legal deadlines or legislated mandates, calls for the equivalent of 21.7 positions, 8.1 of which will be in General Fund departments.

- 4.5 positions in Public Works to meet the increasing demand for utility location services, implement state mandates, and support parking services.
- 4.0 positions in the proposed Lake Whatcom Watershed management structure. The positions will be jointly funded with Whatcom County through an interlocal agreement.
- 3.0 positions in Medic One to implement the Emergency Medical Services staffing plan approved by Council and the Ambulance Advisory Board in prior years.
- 1.5 positions in the Library to serve increasing circulation needs, including added library presence in the North and Northeast portions of the city and administrative support.
- 1.4 positions in the Police Records Division to respond to workload increases and ensure meeting of legal deadlines.

- 0.7 position in Judicial & Support Services to respond to the addition of a fourth parking enforcement officer and to process the increasing demand for public disclosure requests.
- 0.5 position in Planning & Community Development to accelerate the planning and permitting process and to develop a strategic plan for economic development.
- The remaining increase of 6.1 is the 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.

The City continues to maintain a ratio of staff to population that is consistent and not excessive. If the requested positions are approved, we will continue to operate at a level of staffing adequate with our service needs.



Key Areas of Emphasis, Activities and Projects

Growth Management. The way we manage growth will shape the City for decades to come. In 2008, the City will continue to work on neighborhood plan updates, urban center plans, and design standards that honor neighborhood character – particularly in our older districts. We will create a new Six-year Parks Master Plan, including a revision of the Level of Service calculation and impact fees. Currently, there are seven annexation petitions on file, potentially leading to the largest change to City boundaries in many years. This will require careful analysis of the future impact on City financial resources and our ability to deliver urban services to a growing City.

Waterfront Redevelopment. Bellingham, the Port, and Whatcom County face a redevelopment opportunity that comes only once in several generations. Over the next 20 to 30 years, we can achieve cleanup of contaminants, significant public access to the bay, employment opportunities, and a setting that – properly designed – can absorb some of our anticipated population growth. The final Environmental Impact Statement, Master Plan, and Development Regulations will be completed during the first half of the year.

Mayor's Budget Message

- The City and Port will work toward a final Development Agreement for City Council review, approval for the conveyance of parkland to the City, and City funding for infrastructure related to launching the first phases of the Waterfront Project.
- The City will work toward an agreement with both the Port and Western Washington University to relocate Huxley College of the Environment to the waterfront as part of a new research triangle and major center for implementing the cleanup of Puget Sound and its estuaries.

Lake Whatcom Watershed Unified Management. The executives of the City and Whatcom County propose a new, jointly funded and managed structure to unify and focus efforts to preserve and protect the Lake Whatcom reservoir and its watershed. Staff continues to work on programs to encourage personal stewardship. Projects are focused on land acquisition and phosphorus reduction and include a new Stewardship Pledge and Residential Stormwater Retrofit Program. In addition, existing programs such as the phosphorus fertilizer ban, carbureted two-stroke engine ban, and water quality monitoring will receive continued support from staff.

Economic Development. We will begin implementing actions identified by the 2007 Economic Development and Planning Survey and the Practitioners' Summit. In a continuing effort to foster living-wage jobs and a successful small business sector, we will extend an active collaboration with local businesses to make sure that practical measures are identified and undertaken to achieve our economic goals.

Public Facilities District (PFD) – Museum – Mt. Baker Theatre. Construction of the Art and Children's Museum launched in 2007 will continue in 2008. Funds for construction of the new facility will come from a combination of bonds to be repaid with the PFD sales tax rebate, private funds, and grants. The City will provide \$100,000 from the lodging tax to pay for the inaugural exhibitions that will become permanent additions to the City's collections. This is a once-in-a-lifetime opportunity to create commissioned art pieces that will bring tourists back to this facility for many, many years. Phase II renovations to the Mt. Baker Theatre will bring long-needed repairs to the electrical, heating, ventilation, and air conditioning systems.

Library. The Library Board and City officials are now seeking community input into the development of a building program statement which will determine the size and total cost estimates for a building project to include a replacement Central Library, preservation of the historic Fairhaven Branch, and improvement of the library system. The program statement will be completed in early 2008, after which the Library Board is expected to bring a proposal to the City Council to consider approval of a library bond election.

Neighborhoods. We will continue to build partnerships between City government and our strong, energetic neighborhood associations. Major projects include:

- Updating neighborhood plans.
- Disaster preparedness (Map Your Neighborhood).
- Input into the Six-Year Parks Master Plan.

- Input into Transportation Improvement priorities (6 Year TIP and Neighborhood Traffic Safety Program).
- Building the neighborhood association role as a forum for public input.

Capital Facilities Projects. Capital projects receive funding from grants, impact fees, utility revenues, sales tax, and Real Estate Excise Tax (REET) revenues. The City's policy is to budget the estimated cost of the entire project, which means some projects budgeted in 2008 may not be completed by the end of the year. In addition to the phased Waterfront Redevelopment infrastructure, Library facilities replacement and upgrades, completion of the new Art and Children's Museum and improvements to the Mt. Baker Theatre, there are additional capital projects anticipated in this Preliminary Budget:

- Retrofit of Sunset Drive east of Woburn Street to the City Limits to urban arterial street standards.
- Land acquisition as part of the Greenways III program and for park expansion in developing areas.
- A City contribution toward construction of an expanded gymnasium to serve community recreation needs as part of the new elementary school on Aldrich Road.
- West Illinois Street extension to allow for industrial access to Marine Drive without traveling through the surrounding residential neighborhood.
- Feasibility study and design for a new facility to house Public Works staff from City Hall and Pacific Street Public Works Operations.
- Continued enhancement of the City's pedestrian and bike access, specifically on Fraser Street.
- Continued annual replacement projects including water and sewer main replacements and street resurfacing.

Goals and Objectives

A City's budget is its most important policy action. 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. The achievements of a budget help realize a community's hopes and dreams to create a better quality of life for all residents.

I recognize all of our City employees and volunteers for their hard work and dedication in delivering community services and attaining the City Council Goals. The budget staff, in cooperation with staff in departments throughout the City who deliver the budget document, has earned the "Distinguished Budget" award from the Government Financial Officers Association for four consecutive years. I especially wish to recognize the service that Finance Director Therese Holm has given during her tenure. Much of the City's financial strength and the quality of information provided to the City Council, staff, and general public are a direct reflection of her diligence. Our citizens continue to benefit from her thorough, ethical, and professional financial management.

Mayor's Budget Message

During this year, I have focused on furthering City goals and objectives in a fiscally prudent manner while ensuring that our decisions together are shaping the foundation for a vibrant future. I feel great pride in Bellingham's energetic, engaged citizens and the quality of programs and services we deliver to meet their needs and expectations. Together, we all take seriously our obligation to leave to future generations a place that honors the environment in which we are fortunate to live, respects the dignity of each member of our community and the rich diversity they represent, and strives to find sound solutions for the challenges we encounter.

Thank you for the honor to serve once again as your Mayor and to guide the community during a dynamic period of our evolution.

Sincerely,

A handwritten signature in black ink, reading "Tim Douglas". The signature is written in a cursive, flowing style.

Tim Douglas, Mayor

MAYOR

Tim Douglas, Interim Mayor
Executive Office 676-6979
email mayorsoffice@cob.org

CITY COUNCIL

2007

Council Office 676-6970
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Bob Ryan 1st Ward
Council President

Gene Knutson 2nd Ward

John Watts 3rd Ward

Don Gischer 4th Ward

Terry Bornemann 5th Ward
Mayor Pro-Tempore

Barbara Ryan 6th Ward
Council President Pro-Tempore

Louise Bjornson At-Large

OTHER ELECTED OFFICIALS

Municipal Court Judge

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Bellingham Municipal Court 676-6978
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Finance Director

Therese Holm
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The Finance Director changes from an elected to an appointed position effective at the end 2007 by an amendment to the City Charter passed in the 2006 election.

Visit us on the City's website at www.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.

Departments are asked to relate their departmental objectives to Council goals by goal number.

2007 and 2008 CITY COUNCIL LONG-TERM GOALS

Goal 1

Maintain or improve the current level of City services, ensure that all City programs and services help protect or enhance the quality of life in Bellingham and assure that the City's financial and human resources are allocated to effectively and efficiently achieve the Council's goals.

Goal 2

Protect and improve the quality of drinking water in the Lake Whatcom Reservoir.

Goal 3

Continue to develop a vibrant downtown that includes a mix of residential, commercial, educational, retail, and cultural uses and amenities with connections between the downtown and waterfront areas.

Goal 4

In partnership with the Port of Bellingham and the broader community, establish and implement a plan to redevelop the central waterfront to substantially reduce contaminants and improve environmental health, increase living-wage jobs, provide public access, recreation and housing, and complement the City's other neighborhoods.

Goal 5

Develop and implement plans that preserve and shape Bellingham as a city of neighborhoods that function interdependently as a vibrant, livable community with a distinct sense of place.

Goal 6

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

**2007 and 2008
CITY COUNCIL LONG-TERM GOALS (continued)**

Goal 7

Improve coordination of transportation, parking and land use decisions to provide a system that effectively moves people and goods through and around the City.

Goal 8

Support development of a more diverse and sustainable economy by providing services that maintain a high quality of life. Work with businesses and agencies to support economic development activities that increase living-wage jobs in Bellingham.

Goal 9

Improve communication between the City and its citizens about all goals, priorities, and challenges.

Goal 10

Support programs and provide facilities that serve low income families and individuals.

Goal 11

Improve the City's disaster preparedness and response capability.

See the Legislative Department section for specific budget year objectives.

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

Fund Name	Goal	Rationale
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 st & 2 nd 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
Golf Course	11% of Green Fees	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

City-wide 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 26-27)

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

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 30-33)

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS
ESTIMATED BEGINNING RESERVE BALANCE 1/1/2008	\$ 16,622,876	\$ 20,500,656	\$ 304,218	\$ 403,627	\$ 22,088,218
REVENUES					
Taxes	50,250,836	19,468,279	350,000	-	1,280,000
Licenses & Permits	863,708	63,000	-	-	2,029,590
Intergovernmental	1,937,217	18,081,138	-	-	3,236,234
Charges For Goods & Services	6,439,056	9,948,194	97,284	800	40,237,449
Fines & Forfeitures	1,165,385	-	-	-	1,113,907
Interest & Miscellaneous	1,414,532	2,636,093	368,439	-	4,938,892
Non-Revenues	2,250,000	2,885,000	-	-	-
Other Financing Sources	10,724,181	954,490	2,477,572	-	1,237,431
TOTAL REVENUES	75,044,915	54,036,194	3,293,295	800	54,073,503
TOTAL AVAILABLE RESOURCES	91,667,791	74,536,850	3,597,513	404,427	76,161,721
EXPENDITURES					
Salaries & Benefits	44,510,706	11,382,129	-	-	14,864,989
Supplies	3,091,357	1,143,073	-	-	2,360,418
Services	7,136,563	7,114,554	-	-	9,728,540
Intergovernmental Services	6,942,495	2,044,261	-	-	6,505,698
Capital	10,753,006	35,886,591	-	113,000	11,532,163
Principal & Interest	72,422	497,000	3,251,922	-	4,794,428
Interfund Charges	8,485,641	3,997,272	-	10,000	10,882,265
TOTAL EXPENDITURES	80,992,190	62,064,880	3,251,922	123,000	60,668,501
ESTIMATED ENDING RESERVE BALANCE 12/31/2008	10,675,601	12,471,970	345,591	281,427	15,493,220
TOTAL EXPENDITURES & RESERVE BALANCE	\$ 91,667,791	\$ 74,536,850	\$ 3,597,513	\$ 404,427	\$ 76,161,721

2008 Budget

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	TOTAL 2008 BUDGET	TOTAL 2007 ADOPTED	Change from 2007 Adopted	
					AMOUNT	PERCENT
\$ 13,690,316	\$ 9,104,421	\$ 7,040,175	\$ 89,754,507	\$ 70,432,695	\$ 19,321,812	27.4%
-	1,550,545	360,000	73,259,660	69,719,575	3,540,085	5.1%
-	-	-	2,956,298	2,947,435	8,863	0.3%
-	99,830	-	23,354,419	15,458,941	7,895,478	51.1%
2,423,368	-	-	59,146,151	57,967,262	1,178,889	2.0%
10	-	-	2,279,302	1,875,417	403,885	21.5%
19,647,097	2,071,954	313,970	31,390,977	25,319,811	6,071,166	24.0%
8,316	116,051	-	5,259,367	928,450	4,330,917	466.5%
350,000	-	-	15,743,674	21,944,215	(6,200,541)	-28.3%
22,428,791	3,838,380	673,970	213,389,848	196,161,106	17,228,742	8.8%
36,119,107	12,942,801	7,714,145	303,144,355	266,593,801	36,550,554	13.7%
2,784,174	2,360,000	-	75,901,998	69,559,518	6,342,480	9.1%
1,427,348	102,200	-	8,124,396	7,174,060	950,336	13.2%
13,014,897	351,150	-	37,345,704	34,165,651	3,180,053	9.3%
104,898	-	-	15,597,352	15,033,494	563,858	3.8%
4,780,000	-	-	63,064,760	47,139,464	15,925,296	33.8%
-	2,250,000	2,885,000	13,750,772	9,247,718	4,503,054	48.7%
1,849,826	920	-	25,225,924	23,086,744	2,139,180	9.3%
23,961,143	5,064,270	2,885,000	239,010,906	205,406,649	33,604,257	16.4%
12,157,964	7,878,531	4,829,145	64,133,449	61,187,152	2,946,297	4.8%
\$ 36,119,107	\$ 12,942,801	\$ 7,714,145	\$ 303,144,355	\$ 266,593,801	\$ 36,550,554	13.7%

Summary of Estimated Revenues, Expenditures and Reserves

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS
ESTIMATED BEGINNING RESERVE	\$ 16,622,876	\$ 20,500,656	\$ 304,218	\$ 403,627	\$ 22,088,218
REVENUES					
Office of the Mayor	942,055	-	-	-	-
City Council	204,715	-	-	-	-
Hearing Examiner	74,313	-	-	-	-
Museum	61,195	-	-	-	-
Library	10,031,996	15,000	-	-	-
Finance	1,429,240	-	3,293,295	-	-
Human Resources	488,921	-	-	-	-
Information Technology Services	749,917	503,202	-	-	-
Legal	325,452	-	-	-	-
Judicial and Support Services	1,831,654	-	-	-	-
Parks and Recreation	2,080,743	4,969,114	-	800	786,120
Planning and Community Dev	53,680	2,893,845	-	-	2,832,556
Public Works	-	32,313,721	-	-	42,912,472
Fire	2,771,937	134	-	-	7,542,355
Police	1,460,406	4,268,775	-	-	-
Non-Departmental	52,538,691	4,695,115	-	-	-
Public Facilities District	-	4,377,288	-	-	-
TOTAL REVENUES	75,044,915	54,036,194	3,293,295	800	54,073,503
TOTAL AVAILABLE RESOURCES	91,667,791	74,536,850	3,597,513	404,427	76,161,721
EXPENDITURES					
Fire	17,057,175	1,293,673	-	-	7,542,355
Police	19,876,023	3,001,239	-	-	-
Judicial and Support Services	2,885,605	-	-	-	-
Parks and Recreation	8,141,615	7,282,171	-	123,000	797,016
Library	13,604,147	27,150	-	-	-
Museum	1,652,750	313,000	-	-	-
Planning and Community Dev	2,908,387	3,136,350	-	-	3,107,302
Hearing Examiner	186,927	-	-	-	-
Human Resources	1,565,169	-	-	-	-
Finance	2,104,469	-	3,251,922	-	-
Information Technology Services	2,705,716	518,682	-	-	-
Legal	1,431,536	-	-	-	-
Office of the Mayor	3,022,529	-	-	-	-
City Council	358,385	-	-	-	-
Non-Departmental	3,491,757	638,152	-	-	-
Public Facilities District	-	6,576,584	-	-	-
Public Works	-	39,277,879	-	-	49,221,828
TOTAL EXPENDITURES	80,992,190	62,064,880	3,251,922	123,000	60,668,501
ESTIMATED ENDING RESERVE	10,675,601	12,471,970	345,591	281,427	15,493,220
TOTAL EXPENDITURES & RESERVE BALANCE	\$ 91,667,791	\$ 74,536,850	\$ 3,597,513	\$ 404,427	\$ 76,161,721

2008 Budget

INTERNAL SERVICE FUNDS	PENSION TRUST FUNDS	PERMANENT FUNDS	TOTAL 2008 BUDGET	TOTAL 2007 ADOPTED	Change from 2007 Adopted AMOUNT	PERCENT
\$ 13,690,316	\$ 9,104,421	\$ 7,040,175	\$ 89,754,507	\$ 70,432,695	\$ 19,321,812	27.4%
-	-	-	942,055	527,693	414,362	78.5%
-	-	-	204,715	190,526	14,189	7.4%
-	-	-	74,313	72,153	2,160	3.0%
-	-	-	61,195	71,893	(10,698)	-14.9%
-	-	-	10,046,996	5,325,495	4,721,501	88.7%
-	-	-	4,722,535	4,535,804	186,731	4.1%
10,693,740	3,838,380	-	15,021,041	13,664,397	1,356,644	9.9%
427,276	-	-	1,680,395	3,097,169	(1,416,774)	-45.7%
1,125,617	-	-	1,451,069	1,475,214	(24,145)	-1.6%
-	-	-	1,831,654	2,073,036	(241,382)	-11.6%
-	-	473,970	8,310,747	8,916,396	(605,649)	-6.8%
-	-	-	5,780,081	6,568,910	(788,829)	-12.0%
10,182,158	-	200,000	85,608,351	70,555,130	15,053,221	21.3%
-	-	-	10,314,426	8,393,820	1,920,606	22.9%
-	-	-	5,729,181	5,196,096	533,085	10.3%
-	-	-	57,233,806	53,937,188	3,296,618	6.1%
-	-	-	4,377,288	11,560,186	(7,182,898)	-62.1%
22,428,791	3,838,380	673,970	213,389,848	196,161,106	17,228,742	8.8%
36,119,107	12,942,801	7,714,145	303,144,355	266,593,801	36,550,554	13.7%
-	-	-	25,893,203	21,925,361	3,967,842	18.1%
-	-	-	22,877,262	20,003,511	2,873,751	14.4%
-	-	-	2,885,605	3,934,709	(1,049,104)	-26.7%
-	-	-	16,343,802	16,058,655	285,147	1.8%
-	-	-	13,631,297	8,462,322	5,168,975	61.1%
-	-	-	1,965,750	1,542,414	423,336	27.4%
-	-	-	9,152,039	9,696,450	(544,411)	-5.6%
-	-	-	186,927	149,008	37,919	25.4%
11,055,079	5,064,270	-	17,684,518	14,308,518	3,376,000	23.6%
-	-	-	5,356,391	4,989,839	366,552	7.3%
462,543	-	-	3,686,941	5,845,734	(2,158,793)	-36.9%
1,032,659	-	-	2,464,195	2,319,971	144,224	6.2%
-	-	-	3,022,529	1,253,351	1,769,178	141.2%
-	-	-	358,385	356,702	1,683	0.5%
-	-	-	4,129,909	4,308,153	(178,244)	-4.1%
-	-	-	6,576,584	11,855,108	(5,278,524)	-44.5%
11,410,862	-	2,885,000	102,795,569	78,396,843	24,398,726	31.1%
23,961,143	5,064,270	2,885,000	239,010,906	205,406,649	33,604,257	16.4%
12,157,964	7,878,531	4,829,145	64,133,449	61,187,152	2,946,297	4.8%
\$ 36,119,107	\$ 12,942,801	\$ 7,714,145	\$ 303,144,355	\$ 266,593,801	\$ 36,550,554	13.7%

Changes in Reserve Balances

Fund	Beginning Reserve	+ Revenues	= Funds Available	- Expenditures
001 General	16,622,876	75,044,915	91,667,791	80,992,190
111 Street	3,831,357	29,814,772	33,646,129	32,208,205
112 Arterial St Construction	206,131	590,072	796,203	679,540
113 Paths & Trails Reserve	36,516	6,479	42,995	-
123 Parksite Acquisition	99,923	37,950	137,873	25,190
124 Computer Reserve	1,279,266	503,202	1,782,468	518,682
125 Capital Maint	1,357,728	686,986	2,044,714	757,155
126 Library Gift	28,814	15,000	43,814	15,000
131 Olympic Pipeline Incident	655,512	32,000	687,512	545,974
132 Squalicum Park/Olympic	112,681	-	112,681	98,343
133 Olympic - Restoration	20,468	-	20,468	-
134 Olympic-Whatcom Falls Park Addl	225,369	10,750	236,119	-
135 Little Squalicum-Oeser Settlement	19,084	11,340	30,424	1,652
141 1st 1/4% Real Estate Excise Tax	2,075,114	2,083,876	4,158,990	2,683,150
142 2nd 1/4% Real Estate Excise Tax	706,884	3,809,651	4,516,535	4,412,312
151 Police Federal Equitable Share	38,199	5,189	43,388	-
152 Asset Forfeiture/Drug Enforce.	91,000	62,000	153,000	100,701
153 Criminal Justice	465,133	275,229	740,362	180,000
160 Public Safety Dispatch	1,646,926	3,926,491	5,573,417	3,910,056
165 Public Facilities District	5,284,016	4,377,288	9,661,304	6,576,584
172 Beyond Greenways	1,247,166	100,661	1,347,827	1,187,238
173 Greenways III	-	3,715,407	3,715,407	3,683,748
177 Parks Impact	428,271	1,065,830	1,494,101	1,420,000
178 Sportsplex	16,633	12,176	28,809	-
180 Tourism	295,700	955,058	1,250,758	1,108,439
190 Community Develop Block Grant	332,765	1,259,409	1,592,174	1,273,533
191 HOME Investment Partnership Grant	-	679,378	679,378	679,378
214 2001 Fire UTGO Bond	20,366	356,620	376,986	348,830
222 1999 LTGO Bond Redemption	-	544,638	544,638	544,638
223 Refunding GO Bonds 1996	-	530,968	530,968	530,968
224 Sportsplex Acquisition Debt	22,050	265,228	287,278	265,019
225 2004 PFD/Civic Field LTGO	-	1,208,425	1,208,425	1,208,425
231 Drake Note	-	17,964	17,964	17,964
233 PW State Loan-Woburn St	-	53,454	53,454	53,454
234 CERB Loans	-	112,843	112,843	112,843
235 PW Trust Loan-Str Overlay	-	169,781	169,781	169,781
245 LID Guaranty	261,802	33,374	295,176	-
341 Civic Field Improvement	403,627	800	404,427	123,000
410 Water	6,357,762	16,453,887	22,811,649	18,591,101
420 Wastewater	8,518,806	16,772,940	25,291,746	18,523,994

=	<u>Ending Reserve</u>	<u>Dollar Change</u>	<u>Percent Change</u>
	10,675,601	(5,947,275)	-35.80%
	1,437,924	(2,393,433)	-62.50%
	116,663	(89,468)	-43.40%
	42,995	6,479	17.70%
	112,683	12,760	12.80%
	1,263,786	(15,480)	-1.20%
	1,287,559	(70,169)	-5.20%
	28,814	-	0.00%
	141,538	(513,974)	-78.40%
	14,338	(98,343)	-87.30%
	20,468	-	0.00%
	236,119	10,750	4.80%
	28,772	9,688	50.80%
	1,475,840	(599,274)	-28.90%
	104,223	(602,661)	-85.30%
	43,388	5,189	13.60%
	52,299	(38,701)	-42.50%
	560,362	95,229	20.50%
	1,663,361	16,435	1.00%
	3,084,720	(2,199,296)	-41.60%
	160,589	(1,086,577)	-87.10%
	31,659	31,659	--
	74,101	(354,170)	-82.70%
	28,809	12,176	73.20%
	142,319	(153,381)	-51.90%
	318,641	(14,124)	-4.20%
	-	-	--
	28,156	7,790	38.30%
	-	-	--
	-	-	--
	22,259	209	0.90%
	-	-	--
	-	-	--
	-	-	--
	-	-	--
	295,176	33,374	12.70%
	281,427	(122,200)	-30.30%
	4,220,548	(2,137,214)	-33.60%
	6,767,752	(1,751,054)	-20.60%

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 of revenue growth and a change in B&O Tax rules. In expenditures, Reserves will be used to increase contributions for Fleet replacement and funding the LEOFF-1 pension liability.

111 Street Fund

\$1 million of Street Fund Reserves will be budgeted for waterfront construction activities.

131 Olympic Pipeline Incident Fund

Olympic Pipeline Incident Reserves will be used to fund habitat restoration projects.

141 First Quarter and 142 Second Quarter Real Estates Excise Tax Funds

Reserves in both Funds will be used to finance capital projects in 2008, including: bike and pedestrian improvements at Puget and Fraser Streets and on Electric Avenue; a roundabout at Northwest and McLeod, and; streetscape improvements on Flora Street.

165 Public Facilities District Fund

The Public Facilities District will use a portion of their reserves to help finance Phase II renovations at the Mount Baker Theatre.

Changes in Reserve Balances (continued)

Fund	Beginning Reserve	+ Revenues	= Funds Available	- Expenditures
430 Storm/Surface Water Utility	1,431,981	5,072,604	6,504,585	6,034,355
440 Solid Waste	1,660,188	1,989,250	3,649,438	2,028,010
456 Cemetery	417,714	604,320	1,022,034	620,549
460 Golf Course	100,116	181,800	281,916	176,467
465 Parking Services	1,744,387	2,623,791	4,368,178	4,044,368
470 Medic One	597,546	7,542,355	8,139,901	7,542,355
475 Development Services	1,259,718	2,832,556	4,092,274	3,107,302
510 Fleet Administration	5,424,927	6,117,759	11,542,686	6,766,300
520 Purchasing/Materials Mngmt	346,635	1,919,239	2,265,874	2,096,662
530 Facilities Administration	1,041,096	2,145,160	3,186,256	2,547,900
540 Telecommunications	75,000	427,276	502,276	462,543
550 Claims Litigation	4,899,720	1,125,617	6,025,337	1,032,659
561 Unemployment Compensation	273,515	18,509	292,024	101,684
562 Workers Comp Self-Insurance	733,797	604,129	1,337,926	737,815
565 Health Benefits	895,626	10,071,102	10,966,728	10,215,580
612 Firefighter Pension & Benefit	4,829,051	2,549,392	7,378,443	4,087,364
613 Police Pension & Benefit	4,275,370	1,288,988	5,564,358	976,906
701 Greenways Maint Endowment	2,526,373	473,970	3,000,343	-
702 Nat Res Protect & Restoration	4,513,802	200,000	4,713,802	2,885,000
Total	89,754,507	213,389,848	303,144,355	239,010,906

172 Beyond Greenways Fund

The Beyond Greenways Levy expired and was replaced by the Greenways III Levy in 2006. The reserves that were accumulated under the Beyond Greenways Levy will be budgeted for land acquisition and trail construction.

177 Parks Impact Fund

Parks Impact Reserves will be used for land acquisition and construction for new community parks.

410 Water Fund

\$2 million of Water Fund Reserves will be used to pay for a water main replacement project at Cornwall Avenue.

420 Wastewater Fund

\$1.5 million of Wastewater Reserves will be budgeted for a project to redesign and consolidate the Public Works Department in a new facility.

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 at Spring Creek and Padden Creek day-lighting.

465 Parking Services Fund

\$1.9 million of accumulated reserves will be budgeted for capital projects designed to enhance downtown parking.

=	<u>Ending Reserve</u>	<u>Dollar Change</u>	<u>Percent Change</u>
	470,230	(961,751)	-67.20%
	1,621,428	(38,760)	-2.30%
	401,485	(16,229)	-3.90%
	105,449	5,333	5.30%
	323,810	(1,420,577)	-81.40%
	597,546	-	0.00%
	984,972	(274,746)	-21.80%
	4,776,386	(648,541)	-12.00%
	169,212	(177,423)	-51.20%
	638,356	(402,740)	-38.70%
	39,733	(35,267)	-47.00%
	4,992,678	92,958	1.90%
	190,340	(83,175)	-30.40%
	600,111	(133,686)	-18.20%
	751,148	(144,478)	-16.10%
	3,291,079	(1,537,972)	-31.80%
	4,587,452	312,082	7.30%
	3,000,343	473,970	18.80%
	1,828,802	(2,685,000)	-59.50%
	64,133,449	(25,621,058)	-28.50%

612 Firefighter Pension and Benefit Fund

The Firefighter Pension and Benefit Fund Reserves will decrease due to a \$2.25 million loan from the fund to finance fire apparatus replacement.

701 Greenways Maintenance Endowment Fund

The Endowment Fund will grow based on contributions from the Greenways III Levy.

702 Natural Resource Protection & Restoration Fund

The Natural Resource Protection & Restoration Fund Reserves will decrease due to a \$2.9 million loan from the Fund to finance construction of the Art & Children’s Museum and Phase II renovations at the Mount Baker Theatre.

475 Development Services Fund

Development Services Fees are projected to decrease and reserves will be used to cover operational costs.

510 Fleet Administration Fund

\$1 million of accumulated reserves will be used to help cover the cost of fire apparatus replacement.

530 Facilities Administration Fund

Facilities Administration Reserves will be used to pay for several maintenance projects including, repairs at the Police Department, repainting the Municipal Court and re-carpeting the Public Works operations center.

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 – 2008; “current year” refers to the year during which the budget preparation takes place – 2007; and “prior year” refers to the year before the “current year” – 2006.

Revenues and Sources – Expenditures and Uses – All Funds 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

Provides a more detailed reporting of expenditures by type for all funds in total, excluding reserves.

Revenues and Sources, Expenditures and Uses – All Funds

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted Budget	
				Amount	Percent
General Fund (001)					
Beginning Reserves	12,916,937	12,194,340	16,622,876	4,428,536	36.3%
Revenues:					
Taxes	45,626,304	47,609,819	50,250,836	2,641,017	5.5%
Licenses and Permits	783,798	810,235	863,708	53,473	6.6%
Intergovernmental Revenues	2,911,782	1,775,901	1,937,217	161,316	9.1%
Goods and Services Charges	6,472,580	6,491,935	6,439,056	(52,879)	-0.8%
Fines	1,757,922	1,767,558	1,165,385	(602,173)	-34.1%
Miscellaneous	1,211,722	1,195,238	1,414,532	219,294	18.3%
Non Revenues	0	0	2,250,000	2,250,000	--
Other Financing Sources	2,220,565	5,378,689	10,724,181	5,345,492	99.4%
Subtotal of Revenues	60,984,673	65,029,375	75,044,915	10,015,540	15.4%
Fund Total Sources	73,901,610	77,223,715	91,667,791	14,444,076	18.7%
Expenditures:					
Salaries and Benefits	36,169,061	40,077,309	44,510,706	4,433,397	11.1%
Supplies	2,069,539	2,423,021	3,091,357	668,336	27.6%
Services	5,889,975	6,736,292	7,136,563	400,271	5.9%
Intergovernmental Expenditures	5,399,041	5,619,688	6,942,495	1,322,807	23.5%
Capital	406,810	6,104,523	10,753,006	4,648,483	76.1%
Principal and Interest	0	0	72,422	72,422	--
Interfund	7,406,668	5,621,904	8,485,641	2,863,737	50.9%
Subtotal of Expenditures	57,341,094	66,582,737	80,992,190	14,409,453	21.6%
Ending Reserves	16,560,516	10,640,978	10,675,601	34,623	0.3%
Fund Total Uses	73,901,610	77,223,715	91,667,791	14,444,076	18.7%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Street Fund (111)					
Beginning Reserves	11,028,408	1,622,605	3,831,357	2,208,752	136.1%
Revenues:					
Taxes	9,061,195	9,731,365	9,930,000	198,635	2.0%
Licenses and Permits	55,763	59,000	63,000	4,000	6.8%
Intergovernmental Revenues	2,083,689	6,051,756	11,872,651	5,820,895	96.2%
Goods and Services Charges	6,580,179	7,142,892	7,091,441	(51,451)	-0.7%
Miscellaneous	553,226	627,926	857,680	229,754	36.6%
Other Financing Sources	17,485	40,000	0	(40,000)	-100.0%
Subtotal of Revenues	18,351,537	23,652,939	29,814,772	6,161,833	26.1%
Fund Total Sources	29,379,945	25,275,544	33,646,129	8,370,585	33.1%
Expenditures:					
Salaries and Benefits	6,207,367	7,251,296	7,549,596	298,300	4.1%
Supplies	631,847	679,653	823,787	144,134	21.2%
Services	3,183,542	3,129,202	2,658,510	(470,692)	-15.0%
Intergovernmental Expenditures	2,774,095	741,586	450,280	(291,306)	-39.3%
Capital	4,210,575	9,491,500	17,647,000	8,155,500	85.9%
Interfund	3,001,293	2,935,457	3,079,032	143,575	4.9%
Subtotal of Expenditures	20,008,719	24,228,694	32,208,205	7,979,511	32.9%
Ending Reserves	9,371,226	1,046,850	1,437,924	391,074	37.4%
Fund Total Uses	29,379,945	25,275,544	33,646,129	8,370,585	33.1%
Arterial St Construction Fund (112)					
Beginning Reserves	1,019,766	270,880	206,131	(64,749)	-23.9%
Revenues:					
Intergovernmental Revenues	535,526	490,000	537,428	47,428	9.7%
Miscellaneous	32,757	49,539	52,644	3,105	6.3%
Subtotal of Revenues	568,283	539,539	590,072	50,533	9.4%
Fund Total Sources	1,588,049	810,419	796,203	(14,216)	-1.8%
Expenditures:					
Services	5,557	0	0	0	--
Intergovernmental Expenditures	208,656	206,740	179,540	(27,200)	-13.2%
Capital	520,254	500,000	500,000	0	0.0%
Interfund	1,276	0	0	0	--
Subtotal of Expenditures	735,743	706,740	679,540	(27,200)	-3.8%
Ending Reserves	852,306	103,679	116,663	12,984	12.5%
Fund Total Uses	1,588,049	810,419	796,203	(14,216)	-1.8%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Paths & Trails Reserve Fund (113)</u>					
Beginning Reserves	23,435	29,014	36,516	7,502	25.9%
Revenues:					
Miscellaneous	908	711	979	268	37.7%
Other Financing Sources	5,727	4,700	5,500	800	17.0%
Subtotal of Revenues	6,635	5,411	6,479	1,068	19.7%
Fund Total Sources	30,070	34,425	42,995	8,570	24.9%
Ending Reserves	30,070	34,425	42,995	8,570	24.9%
Fund Total Uses	30,070	34,425	42,995	8,570	24.9%
<u>Parksite Acquisition Fund (123)</u>					
Beginning Reserves	212,688	46,306	99,923	53,617	115.8%
Revenues:					
Goods and Services Charges	72,475	73,000	25,190	(47,810)	-65.5%
Miscellaneous	10,333	10,327	12,760	2,433	23.6%
Subtotal of Revenues	82,808	83,327	37,950	(45,377)	-54.5%
Fund Total Sources	295,496	129,633	137,873	8,240	6.4%
Expenditures:					
Capital	9,255	80,000	25,190	(54,810)	-68.5%
Subtotal of Expenditures	9,255	80,000	25,190	(54,810)	-68.5%
Ending Reserves	286,241	49,633	112,683	63,050	127.0%
Fund Total Uses	295,496	129,633	137,873	8,240	6.4%
<u>Computer Reserve Fund (124)</u>					
Beginning Reserves	2,168,640	1,774,387	1,279,266	(495,121)	-27.9%
Revenues:					
Miscellaneous	97,093	74,040	103,202	29,162	39.4%
Other Financing Sources	590,000	540,768	400,000	(140,768)	-26.0%
Subtotal of Revenues	687,093	614,808	503,202	(111,606)	-18.2%
Fund Total Sources	2,855,733	2,389,195	1,782,468	(606,727)	-25.4%
Expenditures:					
Supplies	18,416	73,186	75,182	1,996	2.7%
Services	72,824	50,000	45,000	(5,000)	-10.0%
Intergovernmental Expenditures	0	855,506	0	(855,506)	-100.0%
Capital	281,324	295,735	398,500	102,765	34.7%
Subtotal of Expenditures	372,564	1,274,427	518,682	(755,745)	-59.3%
Ending Reserves	2,483,169	1,114,768	1,263,786	149,018	13.4%
Fund Total Uses	2,855,733	2,389,195	1,782,468	(606,727)	-25.4%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Capital Maint Fund (125)					
Beginning Reserves	3,624,132	1,233,788	1,357,728	123,940	10.0%
Revenues:					
Miscellaneous	148,455	131,476	321,986	190,510	144.9%
Other Financing Sources	250,000	315,000	365,000	50,000	15.9%
Subtotal of Revenues	398,455	446,476	686,986	240,510	53.9%
Fund Total Sources	4,022,587	1,680,264	2,044,714	364,450	21.7%
Expenditures:					
Supplies	2,086	0	0	0	--
Services	163,642	258,423	757,155	498,732	193.0%
Capital	21,680	0	0	0	--
Interfund	9,461	7,377	0	(7,377)	-100.0%
Subtotal of Expenditures	196,869	265,800	757,155	491,355	184.9%
Ending Reserves	3,825,718	1,414,464	1,287,559	(126,905)	-9.0%
Fund Total Uses	4,022,587	1,680,264	2,044,714	364,450	21.7%
Library Gift Fund (126)					
Beginning Reserves	28,775	28,775	28,814	39	0.1%
Revenues:					
Miscellaneous	10,368	15,000	15,000	0	0.0%
Subtotal of Revenues	10,368	15,000	15,000	0	0.0%
Fund Total Sources	39,143	43,775	43,814	39	0.1%
Expenditures:					
Supplies	10,329	15,000	15,000	0	0.0%
Subtotal of Expenditures	10,329	15,000	15,000	0	0.0%
Ending Reserves	28,814	28,775	28,814	39	0.1%
Fund Total Uses	39,143	43,775	43,814	39	0.1%
Olympic Pipeline Incident Fund (131)					
Beginning Reserves	847,385	45,285	655,512	610,227	1347.5%
Revenues:					
Miscellaneous	31,744	25,923	32,000	6,077	23.4%
Subtotal of Revenues	31,744	25,923	32,000	6,077	23.4%
Fund Total Sources	879,129	71,208	687,512	616,304	865.5%
Expenditures:					
Supplies	912	0	6,824	6,824	--
Services	185,158	0	469,150	469,150	--
Intergovernmental Expenditures	0	0	65,000	65,000	--
Interfund	1,338	0	5,000	5,000	--
Subtotal of Expenditures	187,408	0	545,974	545,974	--
Ending Reserves	691,721	71,208	141,538	70,330	98.8%
Fund Total Uses	879,129	71,208	687,512	616,304	865.5%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Squalicum Park/Olympic Fund (132)</u>					
Beginning Reserves	840,601	56,400	112,681	56,281	99.8%
Revenues:					
Intergovernmental Revenues	19,178	0	0	0	--
Miscellaneous	36,372	41,943	0	(41,943)	-100.0%
Other Financing Sources	200,000	0	0	0	--
Subtotal of Revenues	255,550	41,943	0	(41,943)	-100.0%
Fund Total Sources	1,096,151	98,343	112,681	14,338	14.6%
Expenditures:					
Capital	84,458	0	98,343	98,343	--
Subtotal of Expenditures	84,458	0	98,343	98,343	--
Ending Reserves	1,011,693	98,343	14,338	(84,005)	-85.4%
Fund Total Uses	1,096,151	98,343	112,681	14,338	14.6%
<u>Olympic - Restoration Fund (133)</u>					
Beginning Reserves	610,815	18,568	20,468	1,900	10.2%
Revenues:					
Miscellaneous	15,937	7,913	0	(7,913)	-100.0%
Subtotal of Revenues	15,937	7,913	0	(7,913)	-100.0%
Fund Total Sources	626,752	26,481	20,468	(6,013)	-22.7%
Expenditures:					
Supplies	3,410	0	0	0	--
Services	572,376	0	0	0	--
Interfund	31,265	0	0	0	--
Subtotal of Expenditures	607,051	0	0	0	--
Ending Reserves	19,701	26,481	20,468	(6,013)	-22.7%
Fund Total Uses	626,752	26,481	20,468	(6,013)	-22.7%
<u>Olympic-Whatcom Falls Park Addl Fund (134)</u>					
Beginning Reserves	0	0	225,369	225,369	--
Revenues:					
Miscellaneous	225,369	0	10,750	10,750	--
Subtotal of Revenues	225,369	0	10,750	10,750	--
Fund Total Sources	225,369	0	236,119	236,119	--
Ending Reserves	225,369	0	236,119	236,119	--
Fund Total Uses	225,369	0	236,119	236,119	--

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Little Squalicum-Oeser Settlement Fund (135)					
Beginning Reserves	500,532	532	19,084	18,552	3487.2%
Revenues:					
Intergovernmental Revenues	172,233	0	0	0	--
Miscellaneous	16,920	1,120	11,340	10,220	912.5%
Subtotal of Revenues	189,153	1,120	11,340	10,220	912.5%
Fund Total Sources	689,685	1,652	30,424	28,772	1741.6%
Expenditures:					
Services	314,029	0	1,652	1,652	--
Subtotal of Expenditures	314,029	0	1,652	1,652	--
Ending Reserves	375,656	1,652	28,772	27,120	1641.6%
Fund Total Uses	689,685	1,652	30,424	28,772	1741.6%
1st 1/4% Real Estate Excise Tax Fund (141)					
Beginning Reserves	4,621,729	1,222,224	2,075,114	852,890	69.8%
Revenues:					
Taxes	1,929,181	1,700,000	1,876,500	176,500	10.4%
Intergovernmental Revenues	283,181	0	0	0	--
Miscellaneous	176,501	173,049	207,376	34,327	19.8%
Other Financing Sources	56,784	0	0	0	--
Subtotal of Revenues	2,445,647	1,873,049	2,083,876	210,827	11.3%
Fund Total Sources	7,067,376	3,095,273	4,158,990	1,063,717	34.4%
Expenditures:					
Salaries and Benefits	0	114,818	0	(114,818)	-100.0%
Supplies	1,025	0	0	0	--
Services	356,012	320,000	196,000	(124,000)	-38.8%
Intergovernmental Expenditures	2,081,440	0	0	0	--
Capital	1,126,004	1,253,750	2,437,150	1,183,400	94.4%
Interfund	19	13,198	50,000	36,802	278.8%
Subtotal of Expenditures	3,564,500	1,701,766	2,683,150	981,384	57.7%
Ending Reserves	3,502,876	1,393,507	1,475,840	82,333	5.9%
Fund Total Uses	7,067,376	3,095,273	4,158,990	1,063,717	34.4%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
2nd 1/4% Real Estate Excise Tax Fund (142)					
Beginning Reserves	4,795,407	1,462,178	706,884	(755,294)	-51.7%
Revenues:					
Taxes	1,929,181	1,700,000	1,876,500	176,500	10.4%
Intergovernmental Revenues	0	0	1,669,160	1,669,160	--
Goods and Services Charges	285	0	0	0	--
Miscellaneous	192,597	225,914	263,991	38,077	16.9%
Other Financing Sources	400,000	0	0	0	--
Subtotal of Revenues	2,522,063	1,925,914	3,809,651	1,883,737	97.8%
Fund Total Sources	7,317,470	3,388,092	4,516,535	1,128,443	33.3%
Expenditures:					
Supplies	75	0	0	0	--
Services	358,467	349,000	175,000	(174,000)	-49.9%
Intergovernmental Expenditures	1,016,091	622,767	638,152	15,385	2.5%
Capital	857,672	1,630,000	3,569,160	1,939,160	119.0%
Interfund	128,482	100,000	30,000	(70,000)	-70.0%
Subtotal of Expenditures	2,360,787	2,701,767	4,412,312	1,710,545	63.3%
Ending Reserves	4,956,683	686,325	104,223	(582,102)	-84.8%
Fund Total Uses	7,317,470	3,388,092	4,516,535	1,128,443	33.3%
Police Federal Equitable Share Fund (151)					
Beginning Reserves	69,393	41,077	38,199	(2,878)	-7.0%
Revenues:					
Miscellaneous	2,055	5,706	5,189	(517)	-9.1%
Subtotal of Revenues	2,055	5,706	5,189	(517)	-9.1%
Fund Total Sources	71,448	46,783	43,388	(3,395)	-7.3%
Expenditures:					
Supplies	38,955	0	0	0	--
Subtotal of Expenditures	38,955	0	0	0	--
Ending Reserves	32,493	46,783	43,388	(3,395)	-7.3%
Fund Total Uses	71,448	46,783	43,388	(3,395)	-7.3%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Asset Forfeiture/Drug Enforce. Fund (152)					
Beginning Reserves	562,743	301,642	91,000	(210,642)	-69.8%
Revenues:					
Miscellaneous	50,583	94,900	62,000	(32,900)	-34.7%
Subtotal of Revenues	50,583	94,900	62,000	(32,900)	-34.7%
Fund Total Sources	613,326	396,542	153,000	(243,542)	-61.4%
Expenditures:					
Supplies	45,389	88,237	42,000	(46,237)	-52.4%
Services	158,164	21,835	12,105	(9,730)	-44.6%
Intergovernmental Expenditures	17,500	0	0	0	--
Capital	48,495	36,000	18,000	(18,000)	-50.0%
Interfund	27,437	27,079	28,596	1,517	5.6%
Subtotal of Expenditures	296,985	173,151	100,701	(72,450)	-41.8%
Ending Reserves	316,341	223,391	52,299	(171,092)	-76.6%
Fund Total Uses	613,326	396,542	153,000	(243,542)	-61.4%
Criminal Justice Fund (153)					
Beginning Reserves	527,926	235,537	465,133	229,596	97.5%
Revenues:					
Intergovernmental Revenues	238,276	248,782	257,229	8,447	3.4%
Miscellaneous	16,696	35,078	18,000	(17,078)	-48.7%
Subtotal of Revenues	254,972	283,860	275,229	(8,631)	-3.0%
Fund Total Sources	782,898	519,397	740,362	220,965	42.5%
Expenditures:					
Intergovernmental Expenditures	421,625	180,000	0	(180,000)	-100.0%
Capital	0	0	180,000	180,000	--
Subtotal of Expenditures	421,625	180,000	180,000	0	0.0%
Ending Reserves	361,273	339,397	560,362	220,965	65.1%
Fund Total Uses	782,898	519,397	740,362	220,965	42.5%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Public Safety Dispatch Fund (160)					
Beginning Reserves	1,500,065	1,464,583	1,646,926	182,343	12.5%
Revenues:					
Intergovernmental Revenues	2,240,544	2,175,723	2,239,470	63,747	2.9%
Goods and Services Charges	1,463,924	1,604,358	1,582,888	(21,470)	-1.3%
Miscellaneous	68,825	60,668	73,716	13,048	21.5%
Other Financing Sources	31,783	29,037	30,417	1,380	4.8%
Subtotal of Revenues	3,805,076	3,869,786	3,926,491	56,705	1.5%
Fund Total Sources	5,305,141	5,334,369	5,573,417	239,048	4.5%
Expenditures:					
Salaries and Benefits	2,620,827	3,016,392	3,298,448	282,056	9.4%
Supplies	42,556	68,856	74,708	5,852	8.5%
Services	297,745	417,401	252,610	(164,791)	-39.5%
Intergovernmental Expenditures	14,998	67,552	11,638	(55,914)	-82.8%
Capital	198,037	107,000	0	(107,000)	-100.0%
Interfund	334,058	342,790	272,652	(70,138)	-20.5%
Subtotal of Expenditures	3,508,221	4,019,991	3,910,056	(109,935)	-2.7%
Ending Reserves	1,796,920	1,314,378	1,663,361	348,983	26.6%
Fund Total Uses	5,305,141	5,334,369	5,573,417	239,048	4.5%
Public Facilities District Fund (165)					
Beginning Reserves	4,912,560	1,806,325	5,284,016	3,477,691	192.5%
Revenues:					
Taxes	1,098,666	1,144,500	1,203,442	58,942	5.2%
Intergovernmental Revenues	6,055	0	0	0	--
Miscellaneous	215,990	165,686	288,846	123,160	74.3%
Non Revenues	0	0	2,885,000	2,885,000	--
Other Financing Sources	0	10,250,000	0	(10,250,000)	-100.0%
Subtotal of Revenues	1,320,711	11,560,186	4,377,288	(7,182,898)	-62.1%
Fund Total Sources	6,233,271	13,366,511	9,661,304	(3,705,207)	-27.7%
Expenditures:					
Salaries and Benefits	84,057	90,521	80,526	(9,995)	-11.0%
Supplies	5,350	13,814	5,029	(8,785)	-63.6%
Services	765,202	684,424	344,867	(339,557)	-49.6%
Intergovernmental Expenditures	552,466	567,520	570,323	2,803	0.5%
Capital	25,362	10,250,000	5,000,000	(5,250,000)	-51.2%
Principal and Interest	0	171,246	497,000	325,754	190.2%
Interfund	23,480	77,583	78,839	1,256	1.6%
Subtotal of Expenditures	1,455,917	11,855,108	6,576,584	(5,278,524)	-44.5%
Ending Reserves	4,777,354	1,511,403	3,084,720	1,573,317	104.1%
Fund Total Uses	6,233,271	13,366,511	9,661,304	(3,705,207)	-27.7%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Greenways Fund (171)					
Beginning Reserves	49,051	0	0	0	--
Revenues:					
Miscellaneous	1,295	0	0	0	--
Subtotal of Revenues	1,295	0	0	0	--
Fund Total Sources	50,346	0	0	0	--
Expenditures:					
Salaries and Benefits	192	0	0	0	--
Intergovernmental Expenditures	23,280	0	0	0	--
Capital	26,201	0	0	0	--
Subtotal of Expenditures	49,673	0	0	0	--
Ending Reserves	673	0	0	0	--
Fund Total Uses	50,346	0	0	0	--
Beyond Greenways Fund (172)					
Beginning Reserves	3,198,991	1,172,485	1,247,166	74,681	6.4%
Revenues:					
Taxes	1,475,917	0	0	0	--
Intergovernmental Revenues	1,166,449	500,000	0	(500,000)	-100.0%
Goods and Services Charges	1,473	1,266	1,304	38	3.0%
Miscellaneous	117,260	123,668	99,357	(24,311)	-19.7%
Other Financing Sources	23,280	0	0	0	--
Subtotal of Revenues	2,784,379	624,934	100,661	(524,273)	-83.9%
Fund Total Sources	5,983,370	1,797,419	1,347,827	(449,592)	-25.0%
Expenditures:					
Salaries and Benefits	118,033	0	0	0	--
Supplies	3,274	1,061	0	(1,061)	-100.0%
Services	313,210	0	0	0	--
Intergovernmental Expenditures	42,127	40,513	20,238	(20,275)	-50.0%
Capital	1,290,809	500,000	1,082,000	582,000	116.4%
Interfund	5,092	69,798	85,000	15,202	21.8%
Subtotal of Expenditures	1,772,545	611,372	1,187,238	575,866	94.2%
Ending Reserves	4,210,825	1,186,047	160,589	(1,025,458)	-86.5%
Fund Total Uses	5,983,370	1,797,419	1,347,827	(449,592)	-25.0%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Greenways III Fund (173)					
Revenues:					
Taxes	0	3,500,000	3,641,000	141,000	4.0%
Miscellaneous	0	116,482	74,407	(42,075)	-36.1%
Other Financing Sources	0	275	0	(275)	-100.0%
Subtotal of Revenues	0	3,616,757	3,715,407	98,650	2.7%
Fund Total Sources	0	3,616,757	3,715,407	98,650	2.7%
Expenditures:					
Services	0	150,000	150,000	0	0.0%
Capital	0	3,100,000	3,400,000	300,000	9.7%
Interfund	0	97,186	133,748	36,562	37.6%
Subtotal of Expenditures	0	3,347,186	3,683,748	336,562	10.1%
Ending Reserves	0	269,571	31,659	(237,912)	-88.3%
Fund Total Uses	0	3,616,757	3,715,407	98,650	2.7%
Parks Impact Fund (177)					
Beginning Reserves	0	2,000,000	428,271	(1,571,729)	-78.6%
Revenues:					
Goods and Services Charges	365,163	1,005,660	1,035,830	30,170	3.0%
Miscellaneous	4,165	116,482	30,000	(86,482)	-74.2%
Subtotal of Revenues	369,328	1,122,142	1,065,830	(56,312)	-5.0%
Fund Total Sources	369,328	3,122,142	1,494,101	(1,628,041)	-52.1%
Expenditures:					
Capital	0	1,500,000	1,350,000	(150,000)	-10.0%
Interfund	0	63,198	70,000	6,802	10.8%
Subtotal of Expenditures	0	1,563,198	1,420,000	(143,198)	-9.2%
Ending Reserves	369,328	1,558,944	74,101	(1,484,843)	-95.2%
Fund Total Uses	369,328	3,122,142	1,494,101	(1,628,041)	-52.1%
Sportsplex Fund (178)					
Beginning Reserves	6,646	8,829	16,633	7,804	88.4%
Revenues:					
Miscellaneous	4,615	5,372	12,176	6,804	126.7%
Subtotal of Revenues	4,615	5,372	12,176	6,804	126.7%
Fund Total Sources	11,261	14,201	28,809	14,608	102.9%
Ending Reserves	11,261	14,201	28,809	14,608	102.9%
Fund Total Uses	11,261	14,201	28,809	14,608	102.9%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Tourism Fund (180)					
Beginning Reserves	293,968	316,350	295,700	(20,650)	-6.5%
Revenues:					
Taxes	915,274	896,035	940,837	44,802	5.0%
Miscellaneous	10,948	11,909	14,221	2,312	19.4%
Subtotal of Revenues	926,222	907,944	955,058	47,114	5.2%
Fund Total Sources	1,220,190	1,224,294	1,250,758	26,464	2.2%
Expenditures:					
Salaries and Benefits	0	0	16,830	16,830	--
Supplies	0	1,934	100,031	98,097	5072.2%
Services	773,777	881,178	882,410	1,232	0.1%
Intergovernmental Expenditures	103,000	103,000	106,090	3,090	3.0%
Interfund	15,534	16,761	3,078	(13,683)	-81.6%
Subtotal of Expenditures	892,311	1,002,873	1,108,439	105,566	10.5%
Ending Reserves	327,879	221,421	142,319	(79,102)	-35.7%
Fund Total Uses	1,220,190	1,224,294	1,250,758	26,464	2.2%
Community Develop Block Grant Fund (190)					
Beginning Reserves	598,355	0	332,765	332,765	--
Revenues:					
Intergovernmental Revenues	775,367	870,200	870,200	0	0.0%
Goods and Services Charges	606,788	517,456	194,555	(322,901)	-62.4%
Miscellaneous	54,088	46,099	41,081	(5,018)	-10.9%
Other Financing Sources	155,491	158,105	153,573	(4,532)	-2.9%
Subtotal of Revenues	1,591,734	1,591,860	1,259,409	(332,451)	-20.9%
Fund Total Sources	2,190,089	1,591,860	1,592,174	314	0.0%
Expenditures:					
Salaries and Benefits	612,243	665,405	379,628	(285,777)	-42.9%
Supplies	13,974	19,269	512	(18,757)	-97.3%
Services	396,690	602,739	547,818	(54,921)	-9.1%
Intergovernmental Expenditures	7,385	17,330	3,000	(14,330)	-82.7%
Capital	120,930	77,337	181,248	103,911	134.4%
Interfund	219,310	206,513	161,327	(45,186)	-21.9%
Subtotal of Expenditures	1,370,532	1,588,593	1,273,533	(315,060)	-19.8%
Ending Reserves	819,557	3,267	318,641	315,374	9653.3%
Fund Total Uses	2,190,089	1,591,860	1,592,174	314	0.0%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
HOME Investment Partnership Grant Fund (191)					
Revenues:					
Intergovernmental Revenues	0	638,200	635,000	(3,200)	-0.5%
Goods and Services Charges	0	16,728	16,986	258	1.5%
Miscellaneous	0	17,335	27,392	10,057	58.0%
Subtotal of Revenues	0	672,263	679,378	7,115	1.1%
Fund Total Sources	0	672,263	679,378	7,115	1.1%
Expenditures:					
Salaries and Benefits	0	0	57,101	57,101	--
Services	0	626,972	622,277	(4,695)	-0.7%
Interfund	0	45,291	0	(45,291)	-100.0%
Subtotal of Expenditures	0	672,263	679,378	7,115	1.1%
Fund Total Uses	0	672,263	679,378	7,115	1.1%
2001 Fire UTGO Bond Fund (214)					
Beginning Reserves	39,777	5,158	20,366	15,208	294.8%
Revenues:					
Taxes	319,023	350,230	350,000	(230)	-0.1%
Miscellaneous	4,247	32,471	6,620	(25,851)	-79.6%
Subtotal of Revenues	323,270	382,701	356,620	(26,081)	-6.8%
Fund Total Sources	363,047	387,859	376,986	(10,873)	-2.8%
Expenditures:					
Principal and Interest	345,909	350,230	348,830	(1,400)	-0.4%
Subtotal of Expenditures	345,909	350,230	348,830	(1,400)	-0.4%
Ending Reserves	17,138	37,629	28,156	(9,473)	-25.2%
Fund Total Uses	363,047	387,859	376,986	(10,873)	-2.8%
1999 LTGO Bond Redemption Fund (222)					
Beginning Reserves	989	0	0	0	--
Revenues:					
Miscellaneous	53	0	0	0	--
Other Financing Sources	558,524	549,418	544,638	(4,780)	-0.9%
Subtotal of Revenues	558,577	549,418	544,638	(4,780)	-0.9%
Fund Total Sources	559,566	549,418	544,638	(4,780)	-0.9%
Expenditures:					
Principal and Interest	558,118	549,418	544,638	(4,780)	-0.9%
Subtotal of Expenditures	558,118	549,418	544,638	(4,780)	-0.9%
Ending Reserves	1,448	0	0	0	--
Fund Total Uses	559,566	549,418	544,638	(4,780)	-0.9%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Refunding GO Bonds 1996 Fund (223)					
Beginning Reserves	15,524	0	0	0	--
Revenues:					
Miscellaneous	46,925	45,683	47,658	1,975	4.3%
Other Financing Sources	480,820	481,865	483,310	1,445	0.3%
Subtotal of Revenues	527,745	527,548	530,968	3,420	0.6%
Fund Total Sources	543,269	527,548	530,968	3,420	0.6%
Expenditures:					
Principal and Interest	527,573	527,548	530,968	3,420	0.6%
Subtotal of Expenditures	527,573	527,548	530,968	3,420	0.6%
Ending Reserves	15,696	0	0	0	--
Fund Total Uses	543,269	527,548	530,968	3,420	0.6%
Sportsplex Acquisition Debt Fund (224)					
Beginning Reserves	21,845	21,577	22,050	473	2.2%
Revenues:					
Miscellaneous	258,752	262,277	265,228	2,951	1.1%
Subtotal of Revenues	258,752	262,277	265,228	2,951	1.1%
Fund Total Sources	280,597	283,854	287,278	3,424	1.2%
Expenditures:					
Principal and Interest	258,798	262,019	265,019	3,000	1.1%
Subtotal of Expenditures	258,798	262,019	265,019	3,000	1.1%
Ending Reserves	21,799	21,835	22,259	424	1.9%
Fund Total Uses	280,597	283,854	287,278	3,424	1.2%
2004 PFD/Civic Field LTGO Fund (225)					
Beginning Reserves	277	0	0	0	--
Revenues:					
Miscellaneous	440	0	0	0	--
Other Financing Sources	1,157,899	1,176,650	1,208,425	31,775	2.7%
Subtotal of Revenues	1,158,339	1,176,650	1,208,425	31,775	2.7%
Fund Total Sources	1,158,616	1,176,650	1,208,425	31,775	2.7%
Expenditures:					
Principal and Interest	1,157,803	1,176,650	1,208,425	31,775	2.7%
Subtotal of Expenditures	1,157,803	1,176,650	1,208,425	31,775	2.7%
Ending Reserves	813	0	0	0	--
Fund Total Uses	1,158,616	1,176,650	1,208,425	31,775	2.7%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Drake Note Fund (231)					
Beginning Reserves	3	0	0	0	--
Revenues:					
Miscellaneous	310	0	0	0	--
Other Financing Sources	17,754	17,964	17,964	0	0.0%
Subtotal of Revenues	18,064	17,964	17,964	0	0.0%
Fund Total Sources	18,067	17,964	17,964	0	0.0%
Expenditures:					
Principal and Interest	17,963	17,964	17,964	0	0.0%
Subtotal of Expenditures	17,963	17,964	17,964	0	0.0%
Ending Reserves	104	0	0	0	--
Fund Total Uses	18,067	17,964	17,964	0	0.0%
PW State Loan-Roeder Ave Fund (232)					
Beginning Reserves	222	0	0	0	--
Revenues:					
Miscellaneous	21,474	21,264	0	(21,264)	-100.0%
Other Financing Sources	31,988	31,895	0	(31,895)	-100.0%
Subtotal of Revenues	53,462	53,159	0	(53,159)	-100.0%
Fund Total Sources	53,684	53,159	0	(53,159)	-100.0%
Expenditures:					
Principal and Interest	53,685	53,159	0	(53,159)	-100.0%
Subtotal of Expenditures	53,685	53,159	0	(53,159)	-100.0%
Ending Reserves	(1)	0	0	0	--
Fund Total Uses	53,684	53,159	0	(53,159)	-100.0%
PW State Loan-Woburn St Fund (233)					
Beginning Reserves	444	0	0	0	--
Revenues:					
Other Financing Sources	54,068	53,983	53,454	(529)	-1.0%
Subtotal of Revenues	54,068	53,983	53,454	(529)	-1.0%
Fund Total Sources	54,512	53,983	53,454	(529)	-1.0%
Expenditures:					
Principal and Interest	54,512	53,983	53,454	(529)	-1.0%
Subtotal of Expenditures	54,512	53,983	53,454	(529)	-1.0%
Ending Reserves	0	0	0	0	--
Fund Total Uses	54,512	53,983	53,454	(529)	-1.0%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>CERB Loans Fund (234)</u>					
Revenues:					
Goods and Services Charges	83,871	90,329	97,284	6,955	7.7%
Miscellaneous	28,972	22,514	15,559	(6,955)	-30.9%
Subtotal of Revenues	112,843	112,843	112,843	0	0.0%
Fund Total Sources	112,843	112,843	112,843	0	0.0%
Expenditures:					
Principal and Interest	112,843	112,843	112,843	0	0.0%
Subtotal of Expenditures	112,843	112,843	112,843	0	0.0%
Fund Total Uses	112,843	112,843	112,843	0	0.0%
<u>PW Trust Loan-Str Overlay Fund (235)</u>					
Beginning Reserves	1,109	0	0	0	--
Revenues:					
Other Financing Sources	169,897	170,570	169,781	(789)	-0.5%
Subtotal of Revenues	169,897	170,570	169,781	(789)	-0.5%
Fund Total Sources	171,006	170,570	169,781	(789)	-0.5%
Expenditures:					
Principal and Interest	171,006	170,570	169,781	(789)	-0.5%
Subtotal of Expenditures	171,006	170,570	169,781	(789)	-0.5%
Ending Reserves	0	0	0	0	--
Fund Total Uses	171,006	170,570	169,781	(789)	-0.5%
<u>LID Guaranty Fund (245)</u>					
Beginning Reserves	513,044	529,914	261,802	(268,112)	-50.6%
Revenues:					
Miscellaneous	22,415	31,888	33,374	1,486	4.7%
Subtotal of Revenues	22,415	31,888	33,374	1,486	4.7%
Fund Total Sources	535,459	561,802	295,176	(266,626)	-47.5%
Ending Reserves	535,459	561,802	295,176	(266,626)	-47.5%
Fund Total Uses	535,459	561,802	295,176	(266,626)	-47.5%
<u>#1099 Barkley Blvd Fund (264)</u>					
Beginning Reserves	4,004	0	0	0	--
Revenues:					
Miscellaneous	338,288	0	0	0	--
Subtotal of Revenues	338,288	0	0	0	--
Fund Total Sources	342,292	0	0	0	--
Expenditures:					
Principal and Interest	360,184	0	0	0	--
Subtotal of Expenditures	360,184	0	0	0	--
Ending Reserves	(17,892)	0	0	0	--
Fund Total Uses	342,292	0	0	0	--

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
#1106 Bakerview Rd Fund (270)					
Beginning Reserves	11,223	0	0	0	--
Revenues:					
Miscellaneous	205,812	0	0	0	--
Subtotal of Revenues	205,812	0	0	0	--
Fund Total Sources	217,035	0	0	0	--
Expenditures:					
Principal and Interest	235,420	0	0	0	--
Subtotal of Expenditures	235,420	0	0	0	--
Ending Reserves	(18,385)	0	0	0	--
Fund Total Uses	217,035	0	0	0	--
#1107/1108 Telegraph/Barkley Fund (271)					
Beginning Reserves	15,775	0	0	0	--
Revenues:					
Miscellaneous	85,624	0	0	0	--
Subtotal of Revenues	85,624	0	0	0	--
Fund Total Sources	101,399	0	0	0	--
Expenditures:					
Principal and Interest	96,190	0	0	0	--
Subtotal of Expenditures	96,190	0	0	0	--
Ending Reserves	5,209	0	0	0	--
Fund Total Uses	101,399	0	0	0	--
City Hall Annex Fund (313)					
Beginning Reserves	26,238	0	0	0	--
Revenues:					
Miscellaneous	812	0	0	0	--
Subtotal of Revenues	812	0	0	0	--
Fund Total Sources	27,050	0	0	0	--
Expenditures:					
Intergovernmental Expenditures	26,784	0	0	0	--
Subtotal of Expenditures	26,784	0	0	0	--
Ending Reserves	266	0	0	0	--
Fund Total Uses	27,050	0	0	0	--

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Civic Field Improvement Fund (341)					
Beginning Reserves	7,337,986	107,721	403,627	295,906	274.7%
Revenues:					
Intergovernmental Revenues	42,062	0	0	0	--
Goods and Services Charges	430	200	800	600	300.0%
Miscellaneous	238,214	15,000	0	(15,000)	-100.0%
Other Financing Sources	3,491,455	0	0	0	--
Subtotal of Revenues	3,772,161	15,200	800	(14,400)	-94.7%
Fund Total Sources	11,110,147	122,921	404,427	281,506	229.0%
Expenditures:					
Services	233,742	0	0	0	--
Intergovernmental Expenditures	155	0	0	0	--
Capital	9,038,124	0	113,000	113,000	--
Interfund	62,073	0	10,000	10,000	--
Subtotal of Expenditures	9,334,094	0	123,000	123,000	--
Ending Reserves	1,776,053	122,921	281,427	158,506	128.9%
Fund Total Uses	11,110,147	122,921	404,427	281,506	229.0%
Water Fund (410)					
Beginning Reserves	9,452,373	3,909,508	6,357,762	2,448,254	62.6%
Revenues:					
Intergovernmental Revenues	284,331	0	0	0	--
Goods and Services Charges	13,601,260	14,086,025	15,406,288	1,320,263	9.4%
Fines	48,518	42,500	43,775	1,275	3.0%
Miscellaneous	636,408	760,445	1,003,824	243,379	32.0%
Non Revenues	14,410,000	0	0	0	--
Other Financing Sources	680,000	0	0	0	--
Subtotal of Revenues	29,660,517	14,888,970	16,453,887	1,564,917	10.5%
Fund Total Sources	39,112,890	18,798,478	22,811,649	4,013,171	21.3%
Expenditures:					
Salaries and Benefits	2,119,305	2,297,947	2,550,555	252,608	11.0%
Supplies	595,028	542,913	616,726	73,813	13.6%
Services	1,592,645	1,992,718	2,299,082	306,364	15.4%
Intergovernmental Expenditures	2,501,252	2,497,034	3,090,782	593,748	23.8%
Capital	7,740,808	2,270,000	4,452,800	2,182,800	96.2%
Principal and Interest	4,782,642	2,582,717	1,587,083	(995,634)	-38.5%
Interfund	4,170,034	3,896,454	3,994,073	97,619	2.5%
Subtotal of Expenditures	23,501,714	16,079,783	18,591,101	2,511,318	15.6%
Ending Reserves	15,611,176	2,718,695	4,220,548	1,501,853	55.2%
Fund Total Uses	39,112,890	18,798,478	22,811,649	4,013,171	21.3%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Wastewater Fund (420)					
Beginning Reserves	20,289,531	7,559,083	8,518,806	959,723	12.7%
Revenues:					
Intergovernmental Revenues	5,850	2,500	3,000	500	20.0%
Goods and Services Charges	14,191,084	14,137,900	15,490,761	1,352,861	9.6%
Fines	53,253	48,000	49,440	1,440	3.0%
Miscellaneous	865,276	1,157,294	1,229,739	72,445	6.3%
Non Revenues	3,908,619	846,840	0	(846,840)	-100.0%
Subtotal of Revenues	19,024,082	16,192,534	16,772,940	580,406	3.6%
Fund Total Sources	39,313,613	23,751,617	25,291,746	1,540,129	6.5%
Expenditures:					
Salaries and Benefits	2,564,836	2,834,209	3,004,930	170,721	6.0%
Supplies	686,170	568,767	643,180	74,413	13.1%
Services	2,403,414	2,874,989	4,510,151	1,635,162	56.9%
Intergovernmental Expenditures	2,950,988	2,011,827	2,105,509	93,682	4.7%
Capital	5,452,560	6,124,000	3,061,000	(3,063,000)	-50.0%
Principal and Interest	5,296,102	2,212,380	2,220,840	8,460	0.4%
Interfund	2,811,284	2,965,165	2,978,384	13,219	0.4%
Subtotal of Expenditures	22,165,354	19,591,337	18,523,994	(1,067,343)	-5.4%
Ending Reserves	17,148,259	4,160,280	6,767,752	2,607,472	62.7%
Fund Total Uses	39,313,613	23,751,617	25,291,746	1,540,129	6.5%
Storm/Surface Water Utility Fund (430)					
Beginning Reserves	1,827,599	477,519	1,431,981	954,462	199.9%
Revenues:					
Licenses and Permits	122,898	125,000	169,890	44,890	35.9%
Intergovernmental Revenues	10,916	18,855	19,000	145	0.8%
Goods and Services Charges	4,239,744	4,400,087	4,634,143	234,056	5.3%
Fines	16,566	16,668	92,168	75,500	453.0%
Miscellaneous	127,080	147,896	157,403	9,507	6.4%
Other Financing Sources	28,100	0	0	0	--
Subtotal of Revenues	4,545,304	4,708,506	5,072,604	364,098	7.7%
Fund Total Sources	6,372,903	5,186,025	6,504,585	1,318,560	25.4%
Expenditures:					
Salaries and Benefits	955,090	1,007,692	1,133,971	126,279	12.5%
Supplies	90,378	95,595	124,462	28,867	30.2%
Services	296,588	621,893	669,464	47,571	7.6%
Intergovernmental Expenditures	516,117	538,200	578,300	40,100	7.5%
Capital	294,982	746,000	1,731,000	985,000	132.0%
Interfund	1,744,535	1,818,558	1,797,158	(21,400)	-1.2%
Subtotal of Expenditures	3,897,690	4,827,938	6,034,355	1,206,417	25.0%
Ending Reserves	2,475,213	358,087	470,230	112,143	31.3%
Fund Total Uses	6,372,903	5,186,025	6,504,585	1,318,560	25.4%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Solid Waste Fund (440)					
Beginning Reserves	5,068,140	1,777,291	1,660,188	(117,103)	-6.6%
Revenues:					
Taxes	1,163,203	1,065,000	1,280,000	215,000	20.2%
Intergovernmental Revenues	155,635	120,000	120,000	0	0.0%
Goods and Services Charges	89,175	102,710	92,626	(10,084)	-9.8%
Miscellaneous	713,203	469,683	496,624	26,941	5.7%
Subtotal of Revenues	2,121,216	1,757,393	1,989,250	231,857	13.2%
Fund Total Sources	7,189,356	3,534,684	3,649,438	114,754	3.2%
Expenditures:					
Salaries and Benefits	111,363	135,341	147,076	11,735	8.7%
Supplies	10,122	15,314	32,079	16,765	109.5%
Services	865,487	893,110	932,980	39,870	4.5%
Intergovernmental Expenditures	1,767	21,050	21,050	0	0.0%
Capital	3,278,774	0	0	0	--
Principal and Interest	792,210	795,823	768,732	(27,091)	-3.4%
Interfund	197,435	196,285	126,093	(70,192)	-35.8%
Subtotal of Expenditures	5,257,158	2,056,923	2,028,010	(28,913)	-1.4%
Ending Reserves	1,932,198	1,477,761	1,621,428	143,667	9.7%
Fund Total Uses	7,189,356	3,534,684	3,649,438	114,754	3.2%
Cemetery Fund (456)					
Beginning Reserves	414,054	384,596	417,714	33,118	8.6%
Revenues:					
Goods and Services Charges	305,266	350,431	349,089	(1,342)	-0.4%
Fines	25	25	26	1	4.0%
Miscellaneous	23,841	28,928	33,725	4,797	16.6%
Other Financing Sources	221,481	228,654	221,480	(7,174)	-3.1%
Subtotal of Revenues	550,613	608,038	604,320	(3,718)	-0.6%
Fund Total Sources	964,667	992,634	1,022,034	29,400	3.0%
Expenditures:					
Salaries and Benefits	290,425	320,256	319,737	(519)	-0.2%
Supplies	73,350	92,049	102,576	10,527	11.4%
Services	31,279	45,371	48,277	2,906	6.4%
Intergovernmental Expenditures	13,868	24,865	17,691	(7,174)	-28.9%
Capital	0	17,419	0	(17,419)	-100.0%
Interfund	113,287	134,761	132,268	(2,493)	-1.8%
Subtotal of Expenditures	522,209	634,721	620,549	(14,172)	-2.2%
Ending Reserves	442,458	357,913	401,485	43,572	12.2%
Fund Total Uses	964,667	992,634	1,022,034	29,400	3.0%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Golf Course Fund (460)					
Beginning Reserves	84,398	90,000	100,116	10,116	11.2%
Revenues:					
Goods and Services Charges	756,643	809,520	0	(809,520)	-100.0%
Miscellaneous	6,433	9,306	181,800	172,494	1853.6%
Subtotal of Revenues	763,076	818,826	181,800	(637,026)	-77.8%
Fund Total Sources	847,474	908,826	281,916	(626,910)	-69.0%
Expenditures:					
Salaries and Benefits	0	0	31,684	31,684	--
Supplies	30,008	64,095	7,021	(57,074)	-89.0%
Services	530,771	549,993	24,902	(525,091)	-95.5%
Intergovernmental Expenditures	33,976	39,151	3,006	(36,145)	-92.3%
Principal and Interest	85,649	85,175	85,520	345	0.4%
Interfund	78,100	71,540	24,334	(47,206)	-66.0%
Subtotal of Expenditures	758,504	809,954	176,467	(633,487)	-78.2%
Ending Reserves	88,970	98,872	105,449	6,577	6.7%
Fund Total Uses	847,474	908,826	281,916	(626,910)	-69.0%
Parking Services Fund (465)					
Beginning Reserves	512,771	613,821	1,744,387	1,130,566	184.2%
Revenues:					
Fines	574	500	928,198	927,698	185539.6%
Miscellaneous	1,147,329	1,382,814	1,695,593	312,779	22.6%
Other Financing Sources	477,499	110,750	0	(110,750)	-100.0%
Subtotal of Revenues	1,625,402	1,494,064	2,623,791	1,129,727	75.6%
Fund Total Sources	2,138,173	2,107,885	4,368,178	2,260,293	107.2%
Expenditures:					
Salaries and Benefits	333,161	339,581	407,925	68,344	20.1%
Supplies	134,953	117,641	101,574	(16,067)	-13.7%
Services	238,632	348,246	627,310	279,064	80.1%
Intergovernmental Expenditures	7,744	54,064	645,466	591,402	1093.9%
Capital	162,713	0	1,920,000	1,920,000	--
Principal and Interest	128,798	125,993	132,253	6,260	5.0%
Interfund	229,070	231,034	209,840	(21,194)	-9.2%
Subtotal of Expenditures	1,235,071	1,216,559	4,044,368	2,827,809	232.4%
Ending Reserves	903,102	891,326	323,810	(567,516)	-63.7%
Fund Total Uses	2,138,173	2,107,885	4,368,178	2,260,293	107.2%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Medic One Fund (470)					
Beginning Reserves	1,139,673	1,377,197	597,546	(779,651)	-56.6%
Revenues:					
Taxes	349,589	505,126	0	(505,126)	-100.0%
Intergovernmental Revenues	1,380,979	2,470,674	3,094,234	623,560	25.2%
Goods and Services Charges	3,055,802	3,170,139	3,353,542	183,403	5.8%
Miscellaneous	84,643	74,282	78,628	4,346	5.9%
Other Financing Sources	995,933	1,005,892	1,015,951	10,059	1.0%
Subtotal of Revenues	5,866,946	7,226,113	7,542,355	316,242	4.4%
Fund Total Sources	7,006,619	8,603,310	8,139,901	(463,409)	-5.4%
Expenditures:					
Salaries and Benefits	3,861,355	4,347,682	4,915,761	568,079	13.1%
Supplies	353,538	445,131	547,885	102,754	23.1%
Services	229,186	408,169	445,225	37,056	9.1%
Intergovernmental Expenditures	404,110	574,040	33,894	(540,146)	-94.1%
Capital	224,100	135,200	282,363	147,163	108.8%
Interfund	1,380,585	1,338,499	1,317,227	(21,272)	-1.6%
Subtotal of Expenditures	6,452,874	7,248,721	7,542,355	293,634	4.1%
Ending Reserves	553,745	1,354,589	597,546	(757,043)	-55.9%
Fund Total Uses	7,006,619	8,603,310	8,139,901	(463,409)	-5.4%
Development Services Fund (475)					
Beginning Reserves	908,528	1,089,958	1,259,718	169,760	15.6%
Revenues:					
Licenses and Permits	1,468,677	1,953,200	1,859,700	(93,500)	-4.8%
Goods and Services Charges	1,117,545	1,193,808	911,000	(282,808)	-23.7%
Fines	150	100	300	200	200.0%
Miscellaneous	39,517	56,232	61,556	5,324	9.5%
Subtotal of Revenues	2,625,889	3,203,340	2,832,556	(370,784)	-11.6%
Fund Total Sources	3,534,417	4,293,298	4,092,274	(201,024)	-4.7%
Expenditures:					
Salaries and Benefits	1,950,621	2,265,078	2,353,350	88,272	3.9%
Supplies	46,692	127,045	184,915	57,870	45.6%
Services	98,137	233,550	171,149	(62,401)	-26.7%
Intergovernmental Expenditures	0	80,598	10,000	(70,598)	-87.6%
Capital	0	100,000	85,000	(15,000)	-15.0%
Interfund	625,544	708,090	302,888	(405,202)	-57.2%
Subtotal of Expenditures	2,720,994	3,514,361	3,107,302	(407,059)	-11.6%
Ending Reserves	813,423	778,937	984,972	206,035	26.5%
Fund Total Uses	3,534,417	4,293,298	4,092,274	(201,024)	-4.7%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Fleet Administration Fund (510)					
Beginning Reserves	5,378,535	4,432,729	5,424,927	992,198	22.4%
Revenues:					
Goods and Services Charges	173,036	131,314	158,845	27,531	21.0%
Miscellaneous	2,793,340	2,457,712	5,608,914	3,151,202	128.2%
Other Financing Sources	119,509	80,000	350,000	270,000	337.5%
Subtotal of Revenues	3,085,885	2,669,026	6,117,759	3,448,733	129.2%
Fund Total Sources	8,464,420	7,101,755	11,542,686	4,440,931	62.5%
Expenditures:					
Salaries and Benefits	564,781	613,757	655,700	41,943	6.8%
Supplies	305,285	253,170	305,160	51,990	20.5%
Services	177,476	163,500	203,458	39,958	24.4%
Intergovernmental Expenditures	395	26,109	0	(26,109)	-100.0%
Capital	1,021,022	1,121,000	4,780,000	3,659,000	326.4%
Interfund	774,886	710,245	821,982	111,737	15.7%
Subtotal of Expenditures	2,843,845	2,887,781	6,766,300	3,878,519	134.3%
Ending Reserves	4,181,273	4,213,974	4,776,386	562,412	13.3%
Fund Total Uses	8,464,420	7,101,755	11,542,686	4,440,931	62.5%
Purchasing/Materials Mngmt Fund (520)					
Beginning Reserves	455,534	449,040	346,635	(102,405)	-22.8%
Revenues:					
Goods and Services Charges	2,217,106	2,231,097	1,873,248	(357,849)	-16.0%
Fines	25	0	0	0	--
Miscellaneous	29,555	43,856	45,991	2,135	4.9%
Subtotal of Revenues	2,246,686	2,274,953	1,919,239	(355,714)	-15.6%
Fund Total Sources	2,702,220	2,723,993	2,265,874	(458,119)	-16.8%
Expenditures:					
Salaries and Benefits	507,515	599,088	637,012	37,924	6.3%
Supplies	1,251,411	1,304,670	1,003,335	(301,335)	-23.1%
Services	4,970	11,300	94,023	82,723	732.1%
Intergovernmental Expenditures	3,250	25,472	3,950	(21,522)	-84.5%
Capital	900	0	0	0	--
Interfund	380,708	583,214	358,342	(224,872)	-38.6%
Subtotal of Expenditures	2,148,754	2,523,744	2,096,662	(427,082)	-16.9%
Ending Reserves	553,466	200,249	169,212	(31,037)	-15.5%
Fund Total Uses	2,702,220	2,723,993	2,265,874	(458,119)	-16.8%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Facilities Administration Fund (530)					
Beginning Reserves	947,098	837,944	1,041,096	203,152	24.2%
Revenues:					
Fines	71	66	10	(56)	-84.8%
Miscellaneous	1,995,942	2,052,039	2,145,150	93,111	4.5%
Subtotal of Revenues	1,996,013	2,052,105	2,145,160	93,055	4.5%
Fund Total Sources	2,943,111	2,890,049	3,186,256	296,207	10.2%
Expenditures:					
Salaries and Benefits	746,953	887,523	942,386	54,863	6.2%
Supplies	56,623	25,111	73,638	48,527	193.2%
Services	848,316	963,771	1,282,700	318,929	33.1%
Intergovernmental Expenditures	1	5,380	0	(5,380)	-100.0%
Interfund	280,808	282,759	249,176	(33,583)	-11.9%
Subtotal of Expenditures	1,932,701	2,164,544	2,547,900	383,356	17.7%
Ending Reserves	1,010,410	725,505	638,356	(87,149)	-12.0%
Fund Total Uses	2,943,111	2,890,049	3,186,256	296,207	10.2%
Telecommunications Fund (540)					
Beginning Reserves	416,603	399,859	75,000	(324,859)	-81.2%
Revenues:					
Goods and Services Charges	410,250	410,407	391,275	(19,132)	-4.7%
Miscellaneous	29,539	32,028	36,001	3,973	12.4%
Other Financing Sources	0	1,320,000	0	(1,320,000)	-100.0%
Subtotal of Revenues	439,789	1,762,435	427,276	(1,335,159)	-75.8%
Fund Total Sources	856,392	2,162,294	502,276	(1,660,018)	-76.8%
Expenditures:					
Salaries and Benefits	0	0	118,657	118,657	--
Supplies	6,197	4,959	10,108	5,149	103.8%
Services	245,970	306,386	306,283	(103)	0.0%
Intergovernmental Expenditures	11,618	10,348	10,348	0	0.0%
Capital	0	1,700,000	0	(1,700,000)	-100.0%
Interfund	102,427	130,685	17,147	(113,538)	-86.9%
Subtotal of Expenditures	366,212	2,152,378	462,543	(1,689,835)	-78.5%
Ending Reserves	490,180	9,916	39,733	29,817	300.7%
Fund Total Uses	856,392	2,162,294	502,276	(1,660,018)	-76.8%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Claims Litigation Fund (550)					
Beginning Reserves	5,317,373	5,214,052	4,899,720	(314,332)	-6.0%
Revenues:					
Miscellaneous	878,627	998,128	1,117,301	119,173	11.9%
Non Revenues	6,582	8,316	8,316	0	0.0%
Subtotal of Revenues	885,209	1,006,444	1,125,617	119,173	11.8%
Fund Total Sources	6,202,582	6,220,496	6,025,337	(195,159)	-3.1%
Expenditures:					
Supplies	4,714	5,715	9,091	3,376	59.1%
Services	1,112,100	740,539	774,833	34,294	4.6%
Interfund	214,656	231,584	248,735	17,151	7.4%
Subtotal of Expenditures	1,331,470	977,838	1,032,659	54,821	5.6%
Ending Reserves	4,871,112	5,242,658	4,992,678	(249,980)	-4.8%
Fund Total Uses	6,202,582	6,220,496	6,025,337	(195,159)	-3.1%
Unemployment Compensation Fund (561)					
Beginning Reserves	377,723	272,132	273,515	1,383	0.5%
Revenues:					
Miscellaneous	21,185	14,590	18,509	3,919	26.9%
Subtotal of Revenues	21,185	14,590	18,509	3,919	26.9%
Fund Total Sources	398,908	286,722	292,024	5,302	1.8%
Expenditures:					
Salaries and Benefits	63,230	100,000	100,000	0	0.0%
Services	625	0	0	0	--
Interfund	4,759	1,370	1,684	314	22.9%
Subtotal of Expenditures	68,614	101,370	101,684	314	0.3%
Ending Reserves	330,294	185,352	190,340	4,988	2.7%
Fund Total Uses	398,908	286,722	292,024	5,302	1.8%
Workers Comp Self-Insurance Fund (562)					
Beginning Reserves	768,723	633,541	733,797	100,256	15.8%
Revenues:					
Miscellaneous	669,303	758,624	604,129	(154,495)	-20.4%
Subtotal of Revenues	669,303	758,624	604,129	(154,495)	-20.4%
Fund Total Sources	1,438,026	1,392,165	1,337,926	(54,239)	-3.9%
Expenditures:					
Salaries and Benefits	154,629	122,113	130,392	8,279	6.8%
Supplies	2,365	1,600	2,612	1,012	63.3%
Services	428,065	525,700	490,850	(34,850)	-6.6%
Intergovernmental Expenditures	83,910	93,138	90,000	(3,138)	-3.4%
Interfund	19,529	27,296	23,961	(3,335)	-12.2%
Subtotal of Expenditures	688,498	769,847	737,815	(32,032)	-4.2%
Ending Reserves	749,528	622,318	600,111	(22,207)	-3.6%
Fund Total Uses	1,438,026	1,392,165	1,337,926	(54,239)	-3.9%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Health Benefits Fund (565)					
Beginning Reserves	1,016,515	950,240	895,626	(54,614)	-5.7%
Revenues:					
Miscellaneous	8,252,504	9,071,926	10,071,102	999,176	11.0%
Subtotal of Revenues	8,252,504	9,071,926	10,071,102	999,176	11.0%
Fund Total Sources	9,269,019	10,022,166	10,966,728	944,562	9.4%
Expenditures:					
Salaries and Benefits	177,183	259,510	200,027	(59,483)	-22.9%
Supplies	23,045	24,054	23,404	(650)	-2.7%
Services	7,791,385	8,881,950	9,862,750	980,800	11.0%
Intergovernmental Expenditures	450	10,016	600	(9,416)	-94.0%
Interfund	147,761	134,302	128,799	(5,503)	-4.1%
Subtotal of Expenditures	8,139,824	9,309,832	10,215,580	905,748	9.7%
Ending Reserves	1,129,195	712,334	751,148	38,814	5.4%
Fund Total Uses	9,269,019	10,022,166	10,966,728	944,562	9.4%
Firefighter Pension & Benefit Fund (612)					
Beginning Reserves	2,840,145	3,030,105	4,829,051	1,798,946	59.4%
Revenues:					
Taxes	1,480,945	1,517,500	1,550,545	33,045	2.2%
Intergovernmental Revenues	96,349	96,350	99,830	3,480	3.6%
Miscellaneous	120,072	229,761	782,966	553,205	240.8%
Non Revenues	73,560	73,294	116,051	42,757	58.3%
Subtotal of Revenues	1,770,926	1,916,905	2,549,392	632,487	33.0%
Fund Total Sources	4,611,071	4,947,010	7,378,443	2,431,433	49.1%
Expenditures:					
Salaries and Benefits	1,361,218	1,465,000	1,600,000	135,000	9.2%
Supplies	49,683	65,100	65,100	0	0.0%
Services	11,222	36,500	171,750	135,250	370.5%
Principal and Interest	0	0	2,250,000	2,250,000	--
Interfund	532	461	514	53	11.5%
Subtotal of Expenditures	1,422,655	1,567,061	4,087,364	2,520,303	160.8%
Ending Reserves	3,188,416	3,379,949	3,291,079	(88,870)	-2.6%
Fund Total Uses	4,611,071	4,947,010	7,378,443	2,431,433	49.1%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Police Pension & Benefit Fund (613)					
Beginning Reserves	1,330,599	2,568,369	4,275,370	1,707,001	66.5%
Revenues:					
Miscellaneous	2,052,547	1,085,972	1,288,988	203,016	18.7%
Subtotal of Revenues	2,052,547	1,085,972	1,288,988	203,016	18.7%
Fund Total Sources	3,383,146	3,654,341	5,564,358	1,910,017	52.3%
Expenditures:					
Salaries and Benefits	680,991	749,000	760,000	11,000	1.5%
Supplies	23,261	37,100	37,100	0	0.0%
Services	11,585	44,500	179,400	134,900	303.1%
Interfund	355	307	406	99	32.2%
Subtotal of Expenditures	716,192	830,907	976,906	145,999	17.6%
Ending Reserves	2,666,954	2,823,434	4,587,452	1,764,018	62.5%
Fund Total Uses	3,383,146	3,654,341	5,564,358	1,910,017	52.3%
Firefighter's LT Care Fund (614)					
Beginning Reserves	602,980	1,138,180	0	(1,138,180)	-100.0%
Revenues:					
Miscellaneous	724,625	217,845	0	(217,845)	-100.0%
Subtotal of Revenues	724,625	217,845	0	(217,845)	-100.0%
Fund Total Sources	1,327,605	1,356,025	0	(1,356,025)	-100.0%
Expenditures:					
Services	106,660	148,000	0	(148,000)	-100.0%
Subtotal of Expenditures	106,660	148,000	0	(148,000)	-100.0%
Ending Reserves	1,220,945	1,208,025	0	(1,208,025)	-100.0%
Fund Total Uses	1,327,605	1,356,025	0	(1,356,025)	-100.0%
Police Officer's LT Care Fund (615)					
Beginning Reserves	615,691	1,240,441	0	(1,240,441)	-100.0%
Revenues:					
Miscellaneous	718,511	211,630	0	(211,630)	-100.0%
Subtotal of Revenues	718,511	211,630	0	(211,630)	-100.0%
Fund Total Sources	1,334,202	1,452,071	0	(1,452,071)	-100.0%
Expenditures:					
Services	44,483	148,000	0	(148,000)	-100.0%
Subtotal of Expenditures	44,483	148,000	0	(148,000)	-100.0%
Ending Reserves	1,289,719	1,304,071	0	(1,304,071)	-100.0%
Fund Total Uses	1,334,202	1,452,071	0	(1,452,071)	-100.0%

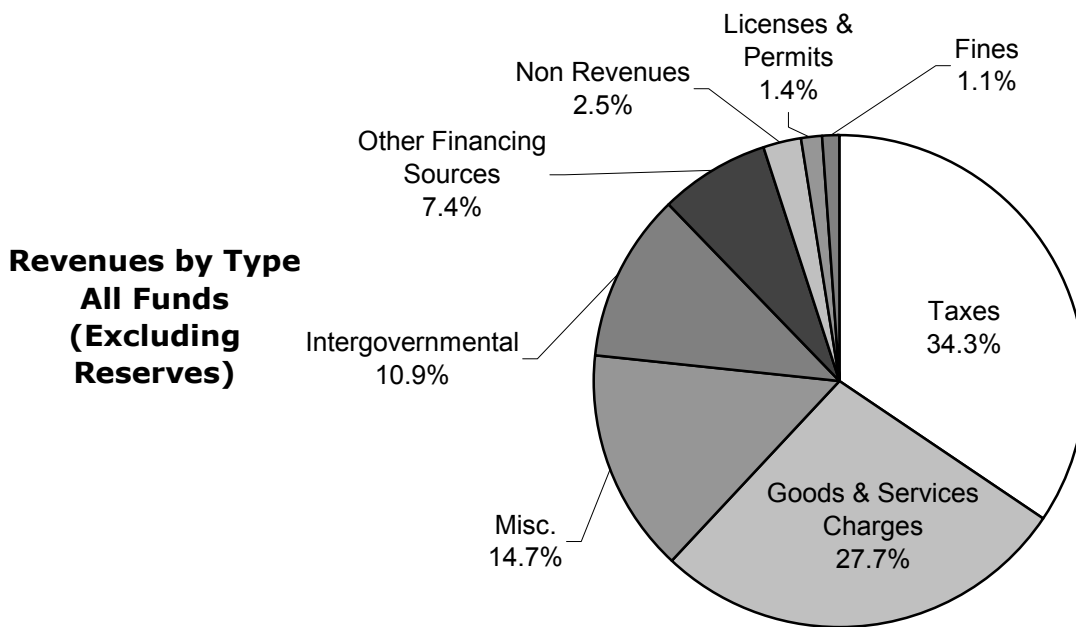
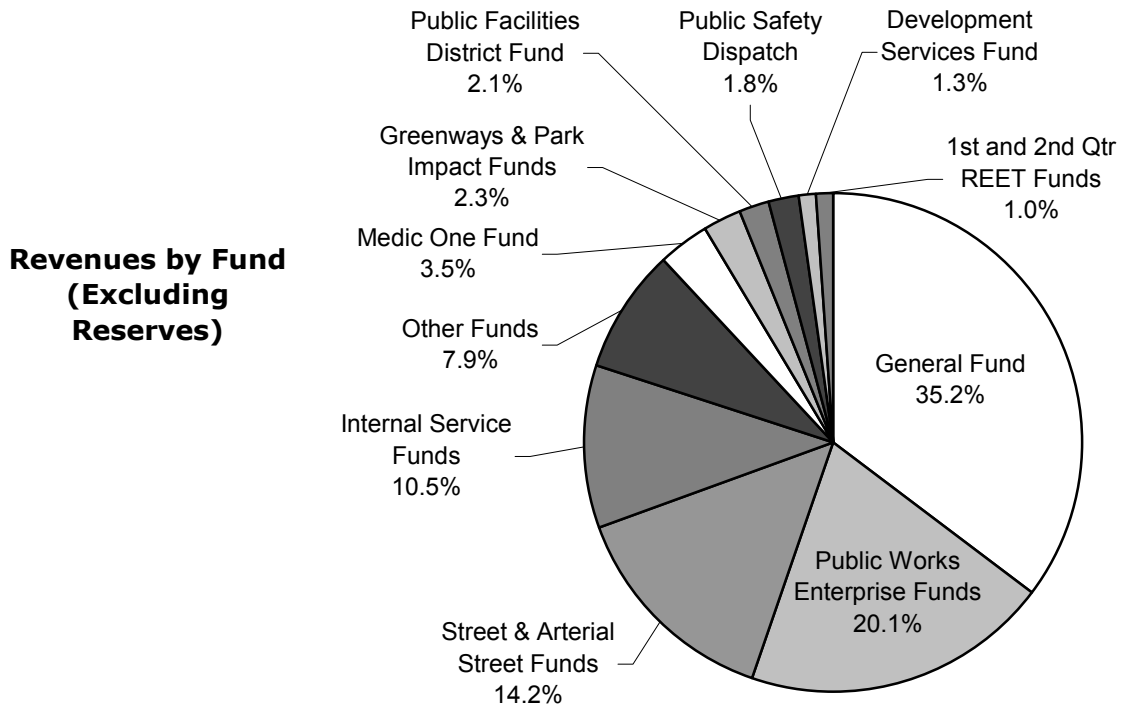
**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Greenways Maint Endowment Fund (701)					
Beginning Reserves	1,927,884	2,161,273	2,526,373	365,100	16.9%
Revenues:					
Taxes	163,991	0	360,000	360,000	--
Miscellaneous	62,082	58,416	113,970	55,554	95.1%
Subtotal of Revenues	226,073	58,416	473,970	415,554	711.4%
Fund Total Sources	2,153,957	2,219,689	3,000,343	780,654	35.2%
Ending Reserves	2,153,957	2,219,689	3,000,343	780,654	35.2%
Fund Total Uses	2,153,957	2,219,689	3,000,343	780,654	35.2%
Nat Res Protect & Restoration Fund (702)					
Beginning Reserves	1,750,429	1,809,337	4,513,802	2,704,465	149.5%
Revenues:					
Miscellaneous	159,024	189,803	200,000	10,197	5.4%
Subtotal of Revenues	159,024	189,803	200,000	10,197	5.4%
Fund Total Sources	1,909,453	1,999,140	4,713,802	2,714,662	135.8%
Expenditures:					
Principal and Interest	0	0	2,885,000	2,885,000	--
Subtotal of Expenditures	0	0	2,885,000	2,885,000	--
Ending Reserves	1,909,453	1,999,140	1,828,802	(170,338)	-8.5%
Fund Total Uses	1,909,453	1,999,140	4,713,802	2,714,662	135.8%

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

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted Budget	
				Amount	Percent
All Funds					
Beginning Reserves	126,379,084	70,432,695	89,754,507	19,321,812	27.4%
Revenues:					
Taxes	65,512,469	69,719,575	73,259,660	3,540,085	5.1%
Licenses and Permits	2,431,136	2,947,435	2,956,298	8,863	0.3%
Intergovernmental Revenues	12,408,402	15,458,941	23,354,419	7,895,478	51.1%
Goods and Services Charges	55,804,079	57,967,262	59,146,151	1,178,889	2.0%
Fines	1,877,104	1,875,417	2,279,302	403,885	21.5%
Miscellaneous	26,503,934	25,319,811	31,390,977	6,071,166	24.0%
Non Revenues	18,398,761	928,450	5,259,367	4,330,917	466.5%
Other Financing Sources	12,436,042	21,944,215	15,743,674	(6,200,541)	-28.3%
Subtotal of Revenues	195,371,927	196,161,106	213,389,848	17,228,742	8.8%
All Funds Total Sources	321,751,011	266,593,801	303,144,355	36,550,554	13.7%
Expenditures:					
Salaries and Benefits	62,254,436	69,559,518	75,901,998	6,342,480	9.1%
Supplies	6,629,960	7,174,060	8,124,396	950,336	13.2%
Services	31,109,108	34,165,651	37,345,704	3,180,053	9.3%
Intergovernmental Expenditures	19,218,089	15,033,494	15,597,352	563,858	3.8%
Capital	36,441,849	47,139,464	63,064,760	15,925,296	33.8%
Principal and Interest	15,035,405	9,247,718	13,750,772	4,503,054	48.7%
Interfund	24,543,081	23,086,744	25,225,924	2,139,180	9.3%
Subtotal of Expenditures	195,231,928	205,406,649	239,010,906	33,604,257	16.4%
Ending Reserves	126,519,083	61,187,152	64,133,449	2,946,297	4.8%
All Funds Total Uses	321,751,011	266,593,801	303,144,355	36,550,554	13.7%

Revenue Summary



Revenue Type Definitions

Beginning Reserves

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

Charges for issuance of licenses and permits, for example, Business Licenses. This category does not include inspection charges.

Intergovernmental Revenue

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

Includes items such as interfund loan proceeds and proceeds of long-term debt for proprietary funds.

Other Financing Sources

An increase in current financial resources that is 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

	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 001 General					
NON-DEPARTMENTAL	49,941,455	625,700	901,170	2,575	500
LIBRARY	-	-	123,600	21,297	112,000
FIRE	-	-	425,470	78,000	-
PARKS & RECREATION	32,381	-	40,000	1,712,544	150
JUDICIAL & SUPPORT SERV	-	-	-	465,309	991,000
POLICE	277,000	41,533	138,025	701,328	-
FINANCE	-	-	-	1,427,814	-
OFFICE OF THE MAYOR	-	-	250,000	431,055	-
ITSD	-	195,000	25,238	529,623	-
HUMAN RESOURCES	-	-	3,000	485,921	-
LEGAL	-	-	8,175	254,667	61,735
CITY COUNCIL	-	-	-	204,715	-
HEARING EXAMINER	-	-	-	74,313	-
MUSEUM	-	-	22,539	14,180	-
PLANNING & COM DEVEL	-	1,475	-	35,715	-
Total General	50,250,836	863,708	1,937,217	6,439,056	1,165,385
Fund: 111 Street					
PUBLIC WORKS	9,930,000	63,000	11,872,651	7,091,441	-
Fund: 112 Arterial St Construction					
PUBLIC WORKS	-	-	537,428	-	-
Fund: 113 Paths & Trails Reserve					
PUBLIC WORKS	-	-	-	-	-
Fund: 123 Parksite Acquisition					
PARKS & RECREATION	-	-	-	25,190	-
Fund: 124 Computer Reserve					
ITSD	-	-	-	-	-
Fund: 125 Capital Maint					
NON-DEPARTMENTAL	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
FIRE	-	-	-	-	-
MUSEUM	-	-	-	-	-
Total Capital Maint	-	-	-	-	-
Fund: 126 Library Gift					
LIBRARY	-	-	-	-	-
Fund: 131 Olympic Pipeline Incident					
PUBLIC WORKS	-	-	-	-	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
961,201	-	106,090	52,538,691	15,058,406	(54,838,212)	12,758,885
55,099	-	9,720,000	10,031,996	-	3,572,151	13,604,147
18,467	2,250,000	-	2,771,937	1,757	14,285,238	17,058,932
295,668	-	-	2,080,743	40,000	6,100,872	8,221,615
28,531	-	346,814	1,831,654	1,451,757	862,476	4,145,887
12,243	-	290,277	1,460,406	10,956	18,415,617	19,886,979
1,426	-	-	1,429,240	-	675,229	2,104,469
-	-	261,000	942,055	-	2,080,474	3,022,529
56	-	-	749,917	60,000	1,951,277	2,761,194
-	-	-	488,921	-	1,076,248	1,565,169
875	-	-	325,452	-	1,106,084	1,431,536
-	-	-	204,715	-	153,670	358,385
-	-	-	74,313	-	112,614	186,927
24,476	-	-	61,195	-	1,591,555	1,652,750
16,490	-	-	53,680	-	2,854,707	2,908,387
1,414,532	2,250,000	10,724,181	75,044,915	16,622,876	-	91,667,791
857,680	-	-	29,814,772	3,831,357	-	33,646,129
52,644	-	-	590,072	206,131	-	796,203
979	-	5,500	6,479	36,516	-	42,995
12,760	-	-	37,950	99,923	-	137,873
103,202	-	400,000	503,202	1,279,266	-	1,782,468
120,748	-	350,000	470,748	1,357,728	(540,917)	1,287,559
201,238	-	-	201,238	-	308,762	510,000
-	-	15,000	15,000	-	60,000	75,000
-	-	-	-	-	159,155	159,155
-	-	-	-	-	13,000	13,000
321,986	-	365,000	686,986	1,357,728	-	2,044,714
15,000	-	-	15,000	28,814	-	43,814
32,000	-	-	32,000	655,512	-	687,512

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

	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 132 Squalicum Park/Olympic PARKS & RECREATION	-	-	-	-	-
Fund: 133 Olympic - Restoration PUBLIC WORKS	-	-	-	-	-
Fund: 134 Olympic-Whatcom Falls Park Addl PARKS & RECREATION	-	-	-	-	-
Fund: 135 Little Squalicum-Oeser Settlement PARKS & RECREATION	-	-	-	-	-
Fund: 141 1st 1/4% Real Estate Excise Tax NON-DEPARTMENTAL	1,876,500	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
MUSEUM	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
PLANNING & COM DEVEL	-	-	-	-	-
LIBRARY	-	-	-	-	-
Total 1st 1/4% REET	1,876,500	-	-	-	-
Fund: 142 2nd 1/4% Real Estate Excise Tax NON-DEPARTMENTAL	1,876,500	-	-	-	-
PUBLIC WORKS	-	-	1,669,160	-	-
PARKS & RECREATION	-	-	-	-	-
Total 2nd 1/4% REET	1,876,500	-	1,669,160	-	-
Fund: 151 Police Federal Equitable Share POLICE	-	-	-	-	-
Fund: 152 Asset Forfeiture/Drug Enforce. POLICE	-	-	-	-	-
Fund: 153 Criminal Justice POLICE	-	-	257,229	-	-
Fund: 160 Public Safety Dispatch POLICE	-	-	2,239,470	1,582,888	-
FIRE	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
Total Public Safety Dispatch	-	-	2,239,470	1,582,888	-
Fund: 165 Public Facilities District PUBLIC FACILITIES DIST	1,203,442	-	-	-	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
-	-	-	-	112,681	-	112,681
-	-	-	-	20,468	-	20,468
10,750	-	-	10,750	225,369	-	236,119
11,340	-	-	11,340	19,084	-	30,424
207,376	-	-	2,083,876	2,075,114	(2,683,150)	1,475,840
-	-	-	-	-	2,010,000	2,010,000
-	-	-	-	-	300,000	300,000
-	-	-	-	-	286,000	286,000
-	-	-	-	-	75,000	75,000
-	-	-	-	-	12,150	12,150
207,376	-	-	2,083,876	2,075,114	-	4,158,990
263,991	-	-	2,140,491	706,884	(2,105,000)	742,375
-	-	-	1,669,160	-	1,600,000	3,269,160
-	-	-	-	-	505,000	505,000
263,991	-	-	3,809,651	706,884	-	4,516,535
5,189	-	-	5,189	38,199	-	43,388
62,000	-	-	62,000	91,000	-	153,000
18,000	-	-	275,229	465,133	-	740,362
73,582	-	30,417	3,926,357	1,646,926	(1,189,384)	4,383,899
134	-	-	134	-	1,134,384	1,134,518
-	-	-	-	-	55,000	55,000
73,716	-	30,417	3,926,491	1,646,926	-	5,573,417
288,846	2,885,000	-	4,377,288	5,284,016	-	9,661,304

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

	<u>Taxes</u>	<u>Licenses & Permits</u>	<u>Intergov- ernmental</u>	<u>Goods & Services Charges</u>	<u>Fines</u>
Fund: 172 Beyond Greenways PARKS & RECREATION	-	-	-	1,304	-
Fund: 173 Greenways III PARKS & RECREATION	3,641,000	-	-	-	-
Fund: 177 Parks Impact PARKS & RECREATION	-	-	-	1,035,830	-
Fund: 178 Sportsplex PARKS & RECREATION	-	-	-	-	-
Fund: 180 Tourism PLANNING & COM DEVEL	940,837	-	-	-	-
Fund: 190 Community Develop Block Grant PLANNING & COM DEVEL	-	-	870,200	194,555	-
Fund: 191 HOME Investment Partnership Grant PLANNING & COM DEVEL	-	-	635,000	16,986	-
Fund: 214 2001 Fire UTGO Bond FINANCE	350,000	-	-	-	-
Fund: 222 1999 LTGO Bond Redemption FINANCE	-	-	-	-	-
Fund: 223 Refunding GO Bonds 1996 FINANCE	-	-	-	-	-
Fund: 224 Sportsplex Acquisition Debt FINANCE	-	-	-	-	-
Fund: 225 2004 PFD/Civic Field LTGO FINANCE	-	-	-	-	-
Fund: 231 Drake Note FINANCE	-	-	-	-	-
Fund: 233 PW State Loan-Woburn St FINANCE	-	-	-	-	-
Fund: 234 CERB Loans FINANCE	-	-	-	97,284	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
99,357	-	-	100,661	1,247,166	-	1,347,827
74,407	-	-	3,715,407	-	-	3,715,407
30,000	-	-	1,065,830	428,271	-	1,494,101
12,176	-	-	12,176	16,633	-	28,809
14,221	-	-	955,058	295,700	-	1,250,758
41,081	-	153,573	1,259,409	332,765	-	1,592,174
27,392	-	-	679,378	-	-	679,378
6,620	-	-	356,620	20,366	-	376,986
-	-	544,638	544,638	-	-	544,638
47,658	-	483,310	530,968	-	-	530,968
265,228	-	-	265,228	22,050	-	287,278
-	-	1,208,425	1,208,425	-	-	1,208,425
-	-	17,964	17,964	-	-	17,964
-	-	53,454	53,454	-	-	53,454
15,559	-	-	112,843	-	-	112,843

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

	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 235 PW Trust Loan-Str Overlay FINANCE	-	-	-	-	-
Fund: 245 LID Guaranty FINANCE	-	-	-	-	-
Fund: 341 Civic Field Improvement PARKS & RECREATION	-	-	-	800	-
Fund: 410 Water PUBLIC WORKS	-	-	-	15,406,288	43,775
Fund: 420 Wastewater PUBLIC WORKS	-	-	3,000	15,490,761	49,440
Fund: 430 Storm/Surface Water Utility PUBLIC WORKS	-	169,890	19,000	4,634,143	92,168
Fund: 440 Solid Waste PUBLIC WORKS	1,280,000	-	120,000	92,626	-
Fund: 456 Cemetery PARKS & RECREATION	-	-	-	349,089	26
Fund: 460 Golf Course PARKS & RECREATION	-	-	-	-	-
Fund: 465 Parking Services PUBLIC WORKS	-	-	-	-	928,198
Fund: 470 Medic One FIRE	-	-	3,094,234	3,353,542	-
Fund: 475 Development Services PLANNING & COM DEVEL	-	1,859,700	-	911,000	300
Fund: 510 Fleet Administration PUBLIC WORKS	-	-	-	158,845	-
Fund: 520 Purchasing/Materials Mngmt PUBLIC WORKS	-	-	-	1,873,248	-
Fund: 530 Facilities Administration PUBLIC WORKS	-	-	-	-	10

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
-	-	169,781	169,781	-	-	169,781
33,374	-	-	33,374	261,802	-	295,176
-	-	-	800	403,627	-	404,427
1,003,824	-	-	16,453,887	6,357,762	-	22,811,649
1,229,739	-	-	16,772,940	8,518,806	-	25,291,746
157,403	-	-	5,072,604	1,431,981	-	6,504,585
496,624	-	-	1,989,250	1,660,188	-	3,649,438
33,725	-	221,480	604,320	417,714	-	1,022,034
181,800	-	-	181,800	100,116	-	281,916
1,695,593	-	-	2,623,791	1,744,387	-	4,368,178
78,628	-	1,015,951	7,542,355	597,546	-	8,139,901
61,556	-	-	2,832,556	1,259,718	-	4,092,274
5,608,914	-	350,000	6,117,759	5,424,927	-	11,542,686
45,991	-	-	1,919,239	346,635	-	2,265,874
2,145,150	-	-	2,145,160	1,041,096	-	3,186,256

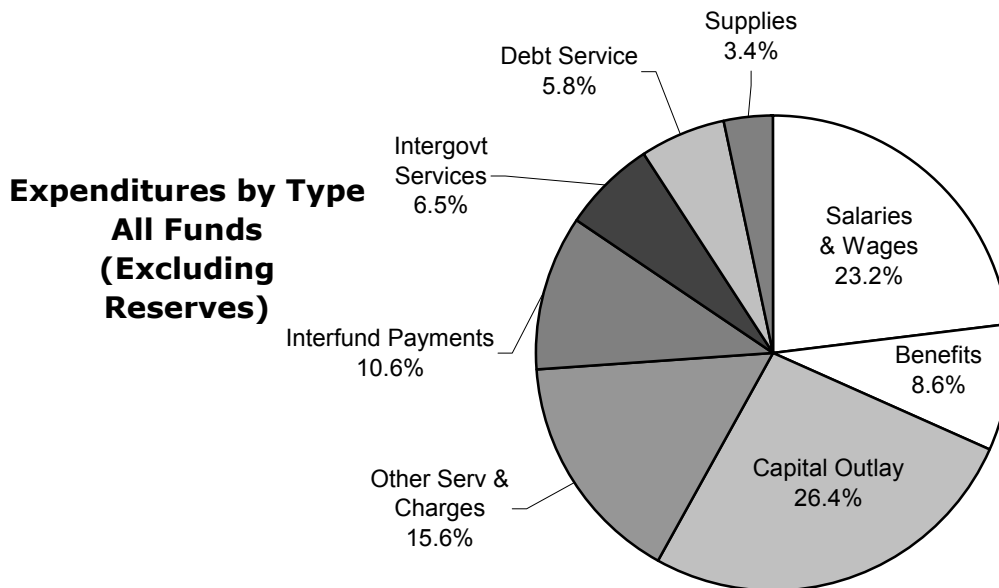
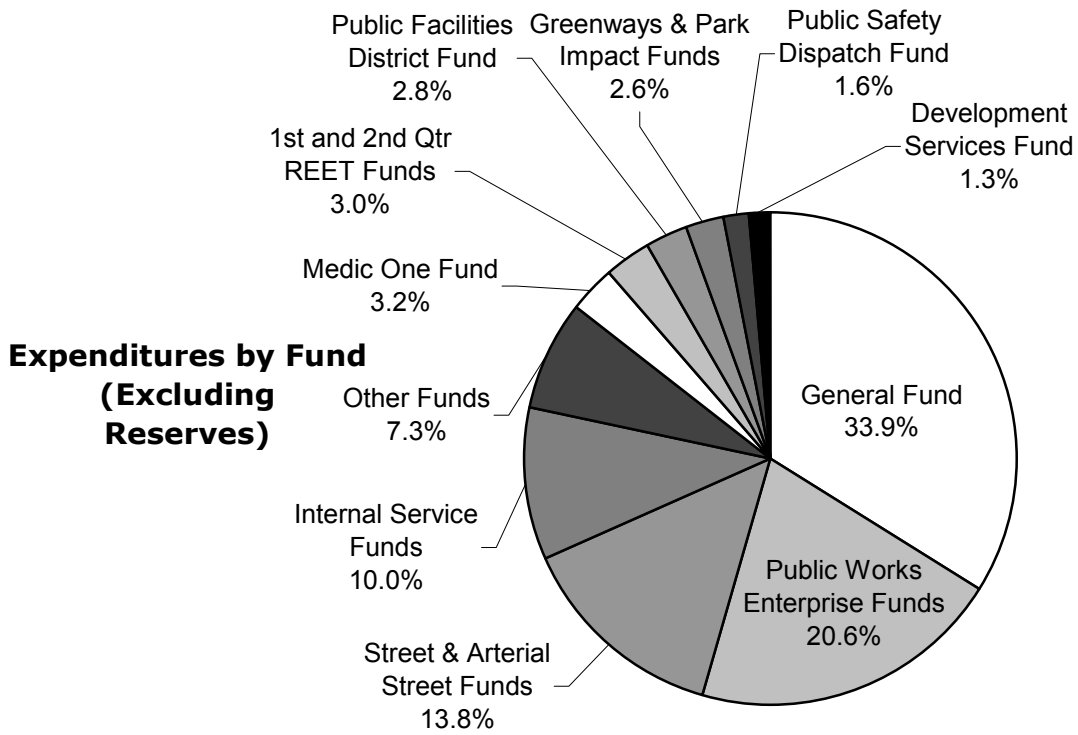
**Revenue Summary by Fund, Department and Type
(continued)**

	Taxes	Licenses & Permits	Intergov- ernmental	Goods & Services Charges	Fines
Fund: 540 Telecommunications ITSD	-	-	-	391,275	-
Fund: 550 Claims Litigation LEGAL	-	-	-	-	-
Fund: 561 Unemployment Compensation HUMAN RESOURCES	-	-	-	-	-
Fund: 562 Workers Comp Self-Insurance HUMAN RESOURCES	-	-	-	-	-
Fund: 565 Health Benefits HUMAN RESOURCES	-	-	-	-	-
Fund: 612 Firefighter Pension & Benefit HUMAN RESOURCES	1,550,545	-	99,830	-	-
Fund: 613 Police Pension & Benefit HUMAN RESOURCES	-	-	-	-	-
Fund: 701 Greenways Maint Endowment PARKS & RECREATION	360,000	-	-	-	-
Fund: 702 Nat Res Protect & Restoration PUBLIC WORKS	-	-	-	-	-
Total All Funds	73,259,660	2,956,298	23,354,419	59,146,151	2,279,302

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
36,001	-	-	427,276	75,000	-	502,276
1,117,301	8,316	-	1,125,617	4,899,720	-	6,025,337
18,509	-	-	18,509	273,515	-	292,024
604,129	-	-	604,129	733,797	-	1,337,926
10,071,102	-	-	10,071,102	895,626	-	10,966,728
782,966	116,051	-	2,549,392	4,829,051	-	7,378,443
1,288,988	-	-	1,288,988	4,275,370	-	5,564,358
113,970	-	-	473,970	2,526,373	-	3,000,343
200,000	-	-	200,000	4,513,802	-	4,713,802
31,390,977	5,259,367	15,743,674	213,389,848	89,754,507	-	303,144,355

Expenditure Summary



Expenditure Type Definitions

Ending Reserves:

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
Fund: 001 General					
POLICE	10,454,735	2,847,797	766,243	899,541	1,887,127
FIRE	9,707,206	1,825,639	464,139	591,854	3,800
LIBRARY	1,838,624	685,178	711,951	100,810	25,250
PARKS & RECREATION	3,804,912	1,486,103	621,416	1,247,795	215,285
NON-DEPARTMENTAL	-	-	-	120,000	3,371,757
OFFICE OF THE MAYOR	867,386	297,125	54,046	904,819	855,877
PLANNING & COM DEVEL	1,215,604	425,989	52,631	971,677	125,000
JUDICIAL & SUPPORT SERV	1,087,131	426,660	59,541	781,433	331,500
ITSD	1,390,394	487,860	105,369	586,178	1,511
FINANCE	1,205,041	454,321	49,207	205,535	124,854
MUSEUM	940,140	358,963	116,986	183,810	284
HUMAN RESOURCES	747,285	281,322	47,500	446,190	250
LEGAL	912,310	303,632	21,218	58,545	-
CITY COUNCIL	200,481	86,184	17,150	31,211	-
HEARING EXAMINER	132,121	40,563	3,960	7,165	-
Total General	34,503,370	10,007,336	3,091,357	7,136,563	6,942,495
Fund: 111 Street					
PUBLIC WORKS	5,529,890	2,019,706	823,787	2,658,510	450,280
Fund: 112 Arterial St Construction					
PUBLIC WORKS	-	-	-	-	179,540
Fund: 113 Paths & Trails Reserve					
PUBLIC WORKS	-	-	-	-	-
Fund: 123 Parksite Acquisition					
PARKS & RECREATION	-	-	-	-	-
Fund: 124 Computer Reserve					
ITSD	-	-	75,182	45,000	-
Fund: 125 Capital Maint					
PUBLIC WORKS	-	-	-	510,000	-
FIRE	-	-	-	159,155	-
PARKS & RECREATION	-	-	-	75,000	-
MUSEUM	-	-	-	13,000	-
NON-DEPARTMENTAL	-	-	-	-	-
Total Capital Maint	-	-	-	757,155	-
Fund: 126 Library Gift					
LIBRARY	-	-	15,000	-	-

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
72,624	-	-	2,947,956	19,876,023	10,956	19,886,979
704,233	43,079	29,343	3,687,882	17,057,175	1,757	17,058,932
9,730,200	-	-	512,134	13,604,147	-	13,604,147
177,449	-	-	588,655	8,141,615	80,000	8,221,615
-	-	-	-	3,491,757	9,267,128	12,758,885
-	-	-	43,276	3,022,529	-	3,022,529
-	-	-	117,486	2,908,387	-	2,908,387
27,500	-	-	171,840	2,885,605	1,260,282	4,145,887
27,500	-	-	106,904	2,705,716	55,478	2,761,194
-	-	-	65,511	2,104,469	-	2,104,469
13,500	-	-	39,067	1,652,750	-	1,652,750
-	-	-	42,622	1,565,169	-	1,565,169
-	-	-	135,831	1,431,536	-	1,431,536
-	-	-	23,359	358,385	-	358,385
-	-	-	3,118	186,927	-	186,927
10,753,006	43,079	29,343	8,485,641	80,992,190	10,675,601	91,667,791
17,647,000	-	-	3,079,032	32,208,205	1,437,924	33,646,129
500,000	-	-	-	679,540	116,663	796,203
-	-	-	-	-	42,995	42,995
25,190	-	-	-	25,190	112,683	137,873
398,500	-	-	-	518,682	1,263,786	1,782,468
-	-	-	-	510,000	-	510,000
-	-	-	-	159,155	-	159,155
-	-	-	-	75,000	-	75,000
-	-	-	-	13,000	-	13,000
-	-	-	-	-	1,287,559	1,287,559
-	-	-	-	757,155	1,287,559	2,044,714
-	-	-	-	15,000	28,814	43,814

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

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 131 Olympic Pipeline Incident					
PUBLIC WORKS	-	-	6,824	469,150	65,000
Fund: 132 Squalicum Park/Olympic					
PARKS & RECREATION	-	-	-	-	-
Fund: 133 Olympic - Restoration					
PUBLIC WORKS	-	-	-	-	-
Fund: 134 Olympic-Whatcom Falls Park Addl					
PARKS & RECREATION	-	-	-	-	-
Fund: 135 Little Squalicum-Oeser Settlement					
PARKS & RECREATION	-	-	-	1,652	-
Fund: 141 1st 1/4% Real Estate Excise Tax					
PUBLIC WORKS	-	-	-	60,000	-
MUSEUM	-	-	-	-	-
PARKS & RECREATION	-	-	-	136,000	-
PLANNING & COM DEVEL	-	-	-	-	-
LIBRARY	-	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-	-
Total 1st 1/4% REET	-	-	-	196,000	-
Fund: 142 2nd 1/4% Real Estate Excise Tax					
PUBLIC WORKS	-	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-	638,152
PARKS & RECREATION	-	-	-	175,000	-
Total 2nd 1/4% REET	-	-	-	175,000	638,152
Fund: 151 Police Federal Equitable Share					
POLICE	-	-	-	-	-
Fund: 152 Asset Forfeiture/Drug Enforce.					
POLICE	-	-	42,000	12,105	-
Fund: 153 Criminal Justice					
POLICE	-	-	-	-	-
Fund: 160 Public Safety Dispatch					
POLICE	1,604,814	619,943	56,025	156,127	11,638
FIRE	784,783	288,908	18,683	41,483	-
PUBLIC WORKS	-	-	-	55,000	-
Total Public Safety Dispatch	2,389,597	908,851	74,708	252,610	11,638
Fund: 165 Public Facilities District					
PUBLIC FACILITIES DIST	58,444	22,082	5,029	344,867	570,323

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
-	-	-	5,000	545,974	141,538	687,512
98,343	-	-	-	98,343	14,338	112,681
-	-	-	-	-	20,468	20,468
-	-	-	-	-	236,119	236,119
-	-	-	-	1,652	28,772	30,424
1,950,000	-	-	-	2,010,000	-	2,010,000
300,000	-	-	-	300,000	-	300,000
100,000	-	-	50,000	286,000	-	286,000
75,000	-	-	-	75,000	-	75,000
12,150	-	-	-	12,150	-	12,150
-	-	-	-	-	1,475,840	1,475,840
2,437,150	-	-	50,000	2,683,150	1,475,840	4,158,990
3,269,160	-	-	-	3,269,160	-	3,269,160
-	-	-	-	638,152	104,223	742,375
300,000	-	-	30,000	505,000	-	505,000
3,569,160	-	-	30,000	4,412,312	104,223	4,516,535
-	-	-	-	-	43,388	43,388
18,000	-	-	28,596	100,701	52,299	153,000
180,000	-	-	-	180,000	560,362	740,362
-	-	-	271,991	2,720,538	1,663,361	4,383,899
-	-	-	661	1,134,518	-	1,134,518
-	-	-	-	55,000	-	55,000
-	-	-	272,652	3,910,056	1,663,361	5,573,417
5,000,000	400,000	97,000	78,839	6,576,584	3,084,720	9,661,304

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

	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Supplies</u>	<u>Other Serv & Charges</u>	<u>Inter Govt Services</u>
Fund: 172 Beyond Greenways PARKS & RECREATION	-	-	-	-	20,238
Fund: 173 Greenways III PARKS & RECREATION	-	-	-	150,000	-
Fund: 177 Parks Impact PARKS & RECREATION	-	-	-	-	-
Fund: 178 Sportsplex PARKS & RECREATION	-	-	-	-	-
Fund: 180 Tourism PLANNING & COM DEVEL	11,994	4,836	100,031	882,410	106,090
Fund: 190 Community Develop Block Grant PLANNING & COM DEVEL	270,094	109,534	512	547,818	3,000
Fund: 191 HOME Investment Partnership Grant PLANNING & COM DEVEL	42,493	14,608	-	622,277	-
Fund: 214 2001 Fire UTGO Bond FINANCE	-	-	-	-	-
Fund: 222 1999 LTGO Bond Redemption FINANCE	-	-	-	-	-
Fund: 223 Refunding GO Bonds 1996 FINANCE	-	-	-	-	-
Fund: 224 Sportsplex Acquisition Debt FINANCE	-	-	-	-	-
Fund: 225 2004 PFD/Civic Field LTGO FINANCE	-	-	-	-	-
Fund: 231 Drake Note FINANCE	-	-	-	-	-
Fund: 233 PW State Loan-Woburn St FINANCE	-	-	-	-	-
Fund: 234 CERB Loans FINANCE	-	-	-	-	-
Fund: 235 PW Trust Loan-Str Overlay FINANCE	-	-	-	-	-

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
1,082,000	-	-	85,000	1,187,238	160,589	1,347,827
3,400,000	-	-	133,748	3,683,748	31,659	3,715,407
1,350,000	-	-	70,000	1,420,000	74,101	1,494,101
-	-	-	-	-	28,809	28,809
-	-	-	3,078	1,108,439	142,319	1,250,758
181,248	-	-	161,327	1,273,533	318,641	1,592,174
-	-	-	-	679,378	-	679,378
-	295,000	53,830	-	348,830	28,156	376,986
-	475,000	69,638	-	544,638	-	544,638
-	440,000	90,968	-	530,968	-	530,968
-	105,000	160,019	-	265,019	22,259	287,278
-	575,000	633,425	-	1,208,425	-	1,208,425
-	6,512	11,452	-	17,964	-	17,964
-	52,924	530	-	53,454	-	53,454
-	97,284	15,559	-	112,843	-	112,843
-	157,935	11,846	-	169,781	-	169,781

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

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 245 LID Guaranty FINANCE	-	-	-	-	-
Fund: 341 Civic Field Improvement PARKS & RECREATION	-	-	-	-	-
Fund: 410 Water PUBLIC WORKS	1,815,852	734,703	616,726	2,299,082	3,090,782
Fund: 420 Wastewater PUBLIC WORKS	2,173,567	831,363	643,180	4,510,151	2,105,509
Fund: 430 Storm/Surface Water Utility PUBLIC WORKS	809,833	324,138	124,462	669,464	578,300
Fund: 440 Solid Waste PUBLIC WORKS	104,449	42,627	32,079	932,980	21,050
Fund: 456 Cemetery PARKS & RECREATION	221,071	98,666	102,576	48,277	17,691
Fund: 460 Golf Course PARKS & RECREATION	23,791	7,893	7,021	24,902	3,006
Fund: 465 Parking Services PUBLIC WORKS	275,211	132,714	101,574	627,310	645,466
Fund: 470 Medic One FIRE	3,531,173	1,384,588	547,885	445,225	33,894
Fund: 475 Development Services PLANNING & COM DEVEL	1,735,146	618,204	184,915	171,149	10,000
Fund: 510 Fleet Administration PUBLIC WORKS	475,705	179,995	305,160	203,458	-
Fund: 520 Purchasing/Materials Mngmt PUBLIC WORKS	461,070	175,942	1,003,335	94,023	3,950
Fund: 530 Facilities Administration PUBLIC WORKS	626,762	315,624	73,638	1,282,700	-
Fund: 540 Telecommunications ITSD	85,953	32,704	10,108	306,283	10,348
Fund: 550 Claims Litigation LEGAL	-	-	9,091	774,833	-

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
-	-	-	-	-	295,176	295,176
113,000	-	-	10,000	123,000	281,427	404,427
4,452,800	949,326	637,757	3,994,073	18,591,101	4,220,548	22,811,649
3,061,000	1,918,447	302,393	2,978,384	18,523,994	6,767,752	25,291,746
1,731,000	-	-	1,797,158	6,034,355	470,230	6,504,585
-	285,000	483,732	126,093	2,028,010	1,621,428	3,649,438
-	-	-	132,268	620,549	401,485	1,022,034
-	72,972	12,548	24,334	176,467	105,449	281,916
1,920,000	110,000	22,253	209,840	4,044,368	323,810	4,368,178
282,363	-	-	1,317,227	7,542,355	597,546	8,139,901
85,000	-	-	302,888	3,107,302	984,972	4,092,274
4,780,000	-	-	821,982	6,766,300	4,776,386	11,542,686
-	-	-	358,342	2,096,662	169,212	2,265,874
-	-	-	249,176	2,547,900	638,356	3,186,256
-	-	-	17,147	462,543	39,733	502,276
-	-	-	248,735	1,032,659	4,992,678	6,025,337

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

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 561 Unemployment Compensation HUMAN RESOURCES	-	100,000	-	-	-
Fund: 562 Workers Comp Self-Insurance HUMAN RESOURCES	95,613	34,779	2,612	490,850	90,000
Fund: 565 Health Benefits HUMAN RESOURCES	174,908	25,119	23,404	9,862,750	600
Fund: 612 Firefighter Pension & Benefit HUMAN RESOURCES	-	1,600,000	65,100	171,750	-
Fund: 613 Police Pension & Benefit HUMAN RESOURCES	-	760,000	37,100	179,400	-
Fund: 701 Greenways Maint Endowment PARKS & RECREATION	-	-	-	-	-
Fund: 702 Nat Res Protect & Restoration PUBLIC WORKS	-	-	-	-	-
Total All Funds	55,415,986	20,486,012	8,124,396	37,345,704	15,597,352

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
-	-	-	1,684	101,684	190,340	292,024
-	-	-	23,961	737,815	600,111	1,337,926
-	-	-	128,799	10,215,580	751,148	10,966,728
-	2,250,000	-	514	4,087,364	3,291,079	7,378,443
-	-	-	406	976,906	4,587,452	5,564,358
-	-	-	-	-	3,000,343	3,000,343
-	2,885,000	-	-	2,885,000	1,828,802	4,713,802
63,064,760	11,118,479	2,632,293	25,225,924	239,010,906	64,133,449	303,144,355

Expenditures by SubObject - All Funds

	2006 Actual	2007 Budget	2008 Budget	Change from 2007 Adopted Amount	Percent
SALARIES & WAGES (10)					
11 SALARIES & WAGES	44,623,804	49,488,760	52,929,307	3,440,547	7.0%
12 OVERTIME & HAZARD DUTY	2,170,198	1,897,952	2,486,679	588,727	31.0%
Total SALARIES & WAGES	46,794,002	51,386,712	55,415,986	4,029,274	7.8%
PERSONNEL BENEFITS (20)					
21 PERSONNEL BENEFITS	13,367,924	15,955,306	18,126,012	2,170,706	13.6%
29 PENSION & DISABILITY PAY	2,092,510	2,217,500	2,360,000	142,500	6.4%
Total PERSONNEL BENEFITS	15,460,434	18,172,806	20,486,012	2,313,206	12.7%
SUPPLIES (30)					
31 OFFICE & OPER. SUPPLIES	3,698,459	3,917,802	4,581,957	664,155	17.0%
32 FUEL CONSUMED	541,567	650,487	729,231	78,744	12.1%
34 ITEMS PURCHASED FOR RESALE	1,279,665	1,350,230	1,057,053	(293,177)	-21.7%
35 SMALL TOOLS & MINOR EQUIP	1,110,269	1,255,541	1,756,155	500,614	39.9%
Total SUPPLIES	6,629,960	7,174,060	8,124,396	950,336	13.2%
OTHER SERVICES & CHARGES (40)					
41 PROFESSIONAL SERVICES	18,184,330	19,888,753	20,974,023	1,085,270	5.5%
42 COMMUNICATION	653,675	802,935	568,698	(234,237)	-29.2%
43 TRAVEL	253,473	388,285	422,655	34,370	8.9%
44 ADVERTISING	290,611	281,459	336,411	54,952	19.5%
45 OPERATING RENTALS & LEASES	481,834	487,069	570,379	83,310	17.1%
46 INSURANCE	481,380	556,849	618,490	61,641	11.1%
47 UTILITY SERVICE	3,948,929	4,143,928	4,436,148	292,220	7.1%
48 REPAIRS & MAINTENANCE	4,236,267	5,314,263	7,148,524	1,834,261	34.5%
49 MISCELLANEOUS	2,578,609	2,302,110	2,270,376	(31,734)	-1.4%
Total OTHER SERVICES & CHARGES	31,109,108	34,165,651	37,345,704	3,180,053	9.3%
INTERGOVERNMENTAL SERVICES (50)					
51 INTERGOVERNMENTAL PROF SERVS	3,384,707	3,751,697	4,524,827	773,130	20.6%
52 INTERGOVERNMENTAL PAYMENTS	41,039	8,494	8,494	-	0.0%
53 EXTERNAL TAXES & OPER ASSESS	942,601	998,106	1,431,259	433,153	43.4%
54 INTERFUND TAXES & OPER ASSESS	3,563,139	3,660,981	3,959,100	298,119	8.1%
55 INTERFUND SUBSIDIES	11,286,603	6,614,216	5,673,672	(940,544)	-14.2%
Total INTERGOVERNMENTAL SERVICES	19,218,089	15,033,494	15,597,352	563,858	3.8%

Expenditures by SubObject - All Funds (continued)

	2006 Actual	2007 Budget	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
CAPITAL OUTLAY (60)					
61 LAND	11,350,209	10,430,000	6,125,190	(4,304,810)	-41.3%
62 BUILDINGS AND STRUCTURES	2,027,605	11,703,750	14,932,150	3,228,400	27.6%
63 OTHER IMPROVEMENTS	5,383,248	11,115,000	25,774,160	14,659,160	131.9%
64 MACHINERY AND EQUIPMENT	3,429,433	5,118,377	9,135,669	4,017,292	78.5%
65 CONSTRUCTION OF FIXED ASSETS	14,251,354	8,772,337	7,097,591	(1,674,746)	-19.1%
Total CAPITAL OUTLAY	36,441,849	47,139,464	63,064,760	15,925,296	33.8%
DEBT SERVICE PRINCIPAL (70)					
71 G. O. BONDS	2,075,000	2,165,000	2,685,000	520,000	24.0%
72 REVENUE BONDS	1,860,000	2,520,000	2,675,000	155,000	6.2%
73 SPECIAL ASSESSMENT BONDS	570,000	-	-	-	0.0%
77 OTHER NOTES	426,137	605,494	410,144	(195,350)	-32.3%
78 INTERGOVERNMENTAL LOANS	83,871	90,329	97,284	6,955	7.7%
79 PRINCIPAL	7,062,179	920,135	5,251,051	4,330,916	470.7%
Total DEBT SERVICE PRINCIPAL	12,077,187	6,300,958	11,118,479	4,817,521	76.5%
DEBT SERVICE INTEREST (80)					
82 INTEREST ON INTERFUND DEBT	153,410	142,860	115,891	(26,969)	-18.9%
83 INTEREST/LONG-TERM EXT. DEBT	2,673,255	2,629,854	2,513,577	(116,277)	-4.4%
84 DEBT ISSUE COSTS	128,329	171,246	-	(171,246)	-100.0%
85 DEBT REGISTRATION COSTS	3,224	2,800	2,825	25	0.9%
89 OTHER DEBT SERVICE COSTS	-	-	-	-	0.0%
Total DEBT SERVICE INTEREST	2,958,218	2,946,760	2,632,293	(314,467)	-10.7%
INTERFUND PAYT FOR SERVICE (90)					
91 INTERFUND PROFESSIONAL SERVICE	17,901,588	15,902,852	15,087,183	(815,669)	-5.1%
92 INTERFUND COMMUNICATIONS	437,137	427,374	411,119	(16,255)	-3.8%
93 INTERFUND SUPPLIES	1,271,291	2,017,394	1,502,830	(514,564)	-25.5%
94 INTERFUND CAPITAL OUTLAYS	170,448	98,300	197,400	99,100	100.8%
95 INTERFUND OPERATING RENTALS	3,941,241	2,620,571	5,677,592	3,057,021	116.7%
96 INTERFUND INSURANCE SERVICES	676,915	690,453	790,733	100,280	14.5%
98 INTERFUND REPAIRS & MAINT	144,461	1,329,600	1,558,861	229,261	17.2%
99 OTHER INTERFUND SERVICES	-	200	206	6	3.0%
Total INTERFUND PAYT FOR SERVICE	24,543,081	23,086,744	25,225,924	2,139,180	9.3%
TOTAL EXPENDITURES	195,231,928	205,406,649	239,010,906	33,604,257	16.4%

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FIRE DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
Taxes	349,589	505,126	-	(505,126)	-100.0%
Licenses and Permits	4,272	-	-	-	--
Intergovernmental	1,585,514	2,994,417	3,519,704	525,287	17.5%
Charges for Services	3,659,884	3,795,502	3,431,542	(363,960)	-9.6%
Miscellaneous	105,178	92,883	97,229	4,346	4.7%
Non-Revenues	-	-	2,250,000	2,250,000	--
Other Financing Sources	995,933	1,005,892	1,015,951	10,059	1.0%
Subtotal of Revenues	6,700,370	8,393,820	10,314,426	1,920,606	22.9%
Other Sources by Fund					
General	11,092,512	12,314,750	14,285,238	1,970,488	16.0%
Capital Maint	-	33,000	159,155	126,155	382.3%
1st 1/4% Real Estate Excise Tax	-	85,000	-	(85,000)	-100.0%
Public Safety Dispatch	891,282	1,076,183	1,134,384	58,201	5.4%
Medic One	585,928	22,608	-	(22,608)	-100.0%
Subtotal Other Sources	12,569,722	13,531,541	15,578,777	2,047,236	15.1%
TOTAL ALL SOURCES	19,270,092	21,925,361	25,893,203	3,967,842	18.1%

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
Fire Administration	304,324	167,358	23,332	(144,026)	-86.1%
Fire Operations	252,941	714,162	2,748,605	2,034,443	284.9%
Fire Life Safety Operations	276,045	286,053	-	(286,053)	-100.0%
Emergency Medical Services	5,866,946	7,226,113	7,542,355	316,242	4.4%
Fire/EMS Dispatch Operations	114	134	134	-	0.0%
Subtotal of Revenues by Group	6,700,370	8,393,820	10,314,426	1,920,606	22.9%

Significant Revenue Changes

- Non-Revenues of \$2.25 million are for an Interfund Loan from the Fire Pension Fund to the General Fund Fire Operations Group for the purpose of replacing existing fire fighting apparatus.
- Revenues for Medic One are budgeted to increase by \$816,000. This increase is reflected in the Intergovernmental Revenue and Charges for Services lines and is driven by City and County contributions along with user fees.
- Charges for Services are decreasing by \$527,000 because of a change in accounting methodology for salary reimbursement between Fire Operations and Medic One and between Fire Life Safety Operations and Development Services. Instead of being credited as revenue, salaries that are reimbursed will be directly off-set to the group that incurred the original charge.
- Taxes are decreasing based on a change in accounting methodology for tax revenue that is transferred to the County as part of the Medic One program. A corresponding decrease in Intergovernmental Services off-sets this change.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	14,682,373	16,011,628	17,522,297	1,510,669	9.4%
<i>Supplies</i>	607,622	762,924	1,030,707	267,783	35.1%
<i>Other Services and Charges</i>	650,228	1,150,293	1,237,717	87,424	7.6%
<i>Intergovernmental Services</i>	474,142	643,359	37,694	(605,665)	-94.1%
<i>Interfund Charges</i>	2,380,227	2,475,908	5,005,770	2,529,862	102.2%
Subtotal of Operations	18,794,592	21,044,112	24,834,185	3,790,073	18.0%
<i>Debt Service</i>	-	-	72,422	72,422	--
<i>Capital Outlay</i>	445,500	845,379	986,596	141,217	16.7%
<i>Interfund Transfers</i>	30,000	35,870	-	(35,870)	-100.0%
TOTAL EXPENSE	19,270,092	21,925,361	25,893,203	3,967,842	18.1%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Fire Administration</i>	1,325,958	1,405,729	1,701,464	295,735	21.0%
<i>Fire Operations</i>	9,699,375	10,723,900	14,366,584	3,642,684	34.0%
<i>Fire Life Safety Operations</i>	534,198	531,345	291,032	(240,313)	-45.2%
<i>Fire Dept Training Operations</i>	360,829	406,056	570,915	164,859	40.6%
<i>Emergency Medical Services</i>	6,458,336	7,248,721	7,542,355	293,634	4.1%
<i>Emergency Management</i>	-	533,293	286,335	(246,958)	-46.3%
<i>Fire/EMS Dispatch Operations</i>	891,396	1,076,317	1,134,518	58,201	5.4%
TOTAL EXPENSE	19,270,092	21,925,361	25,893,203	3,967,842	18.1%

TOTAL PAID STAFF	152.6	164.3	167.3	3.0	1.8%
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Significant Expenditure Changes

- In 2008, the Fire Operations Group is planning to replace six pumper trucks and one ladder truck. Previous contributions to the Fleet Replacement fund have been insufficient to cover the full cost of replacing those vehicles. Therefore, the gap will be financed through an Interfund Loan from the Firefighter Pension & Benefit Fund. These funds will then be transferred to the Fleet Fund to purchase the replacement vehicles. This transaction accounts for \$2.25 million of the increase in Interfund Charges and the entire Debt Service amount. It also drives an additional \$92,500 increase in Interfund Charges for Fleet contribution on the new vehicles to ensure sufficient funds are available in the future when these new vehicles need replacement.
- In addition to increases in Salaries and Benefits for existing positions, Medic One will add 3.0 FTEs in 2008 at a cost of \$291,000, consistent with the new county-wide EMS plan. There is also a \$500,000 increase in budgeted overtime.
- The net increase in Capital Outlay includes cost for replacement of self-contained breathing apparatus, a cardiac defibrillator, an ambulance re-chassis, and a thermal imaging camera.
- The increase in Supplies is driven by the cyclical replacement of major items such as uniforms, computers, radios and hoses.
- Intergovernmental Services are decreasing by \$505,000 due to a change in accounting methodology for tax revenue that is transferred to the County as part of the Medic One program. A corresponding decrease in Tax Revenues off-sets this change.
- The Fire Administration's contributions to the LEOFF-1 Pension Liability are increasing by \$270,000.
- The Fire Life Safety Operations budget is decreasing by \$310,000 for the change in accounting methodology for salary reimbursement from Development Services.
- The Emergency Management budget is decreasing by \$250,000 for the removal of one-time start-up changes from 2007.

Departmental Objectives for 2008

1. Establish a chief officer professional development program for future chief officer candidates. (Council Goal 1)
2. Increase job training and outside training opportunities across all divisions. (Council Goal 1)
3. Evaluate and propose options for recovering costs of providing life safety fire inspections in businesses. (Council Goal 1)
4. Update the majority of fire engine and aerial ladder truck fleet to improve safety, reliability, and maneuverability. (Council Goal 1)
5. Increase county-wide emergency medical services/paramedic supervision. (Council Goal 1)
6. Replace obsolete paramedic cardiac heart monitor/defibrillators. (Council Goal 1)
7. Develop and deliver a neighborhood disaster preparedness “train the trainer” course through the neighborhood associations. (Council Goal 11)
8. Begin implementing recommendations of the emergency radio communications study, in anticipation of the 2010 Olympics and other events. (Council Goal 11)
9. Replace all obsolete self-contained breathing apparatus. (Council Goal 1)

POLICE DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount	Percent
Revenues					
Taxes	284,482	321,738	277,000	(44,738)	-13.9%
Licenses and Permits	38,640	41,533	41,533	-	0.0%
Intergovernmental	2,951,682	2,588,178	2,634,724	46,546	1.8%
Charges for Services	1,772,063	1,961,460	2,284,216	322,756	16.5%
Miscellaneous	159,536	208,461	171,014	(37,447)	-18.0%
Other Financing Sources	31,783	74,726	320,694	245,968	329.2%
Subtotal of Revenues	5,238,186	5,196,096	5,729,181	533,085	10.3%
Other Sources by Fund					
General	14,284,167	15,764,708	18,415,617	2,650,909	16.8%
Police Federal Equitable Share	36,900	(5,706)	(5,189)	517	9.1%
Asset Forfeiture/Drug Enforce.	246,402	78,251	38,701	(39,550)	-50.5%
Criminal Justice	166,653	(103,860)	(95,229)	8,631	8.3%
Public Safety Dispatch	(1,188,137)	(925,978)	(1,205,819)	(279,841)	-30.2%
Subtotal Reserve Adjustments	13,545,985	14,807,415	17,148,081	2,340,666	15.8%
TOTAL ALL SOURCES	18,784,171	20,003,511	22,877,262	2,873,751	14.4%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount	Percent
Revenues					
Police	2,447,019	2,649,938	2,686,070	36,132	1.4%
Police Administration	245,097	98,201	426,560	328,359	334.4%
Patrol/Traffic Operations	111,191	135,786	395,334	259,548	191.1%
Police Special Operations	90,320	39,892	49,152	9,260	23.2%
Police Investigation Operation	459,804	500,902	409,551	(91,351)	-18.2%
Police Records Operations	37,095	36,814	37,650	836	2.3%
Police Proactive Operations	182,107	130,383	142,159	11,776	9.0%
Police Dispatch Operations	1,665,553	1,604,180	1,582,705	(21,475)	-1.3%
Subtotal of Revenues	5,238,186	5,196,096	5,729,181	533,085	10.3%

Significant Revenue Changes

- Charges for Services and Police Administration revenues are increasing due to the redemption of bed day credits at the Whatcom County Interim Jail facility.
- Other Financing Sources and Patrol/Traffic Operations revenues are increasing due to increased reimbursement from the Parking Services Fund to cover the costs for parking enforcement.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	13,081,715	14,258,709	15,527,289	1,268,580	8.9%
<i>Supplies</i>	568,044	664,104	864,268	200,164	30.1%
<i>Other Services and Charges</i>	1,239,100	1,273,688	1,067,773	(205,915)	-16.2%
<i>Intergovernmental Services</i>	201,228	181,910	1,898,765	1,716,855	943.8%
<i>Interfund Charges</i>	2,934,186	3,014,546	3,248,543	233,997	7.8%
Subtotal of Operations	18,024,273	19,392,957	22,606,638	3,213,681	16.6%
<i>Capital Outlay</i>	320,773	378,000	270,624	(107,376)	-28.4%
<i>Interfund Transfers</i>	439,125	232,554	-	(232,554)	-100.0%
TOTAL EXPENSE	18,784,171	20,003,511	22,877,262	2,873,751	14.4%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Police Administration</i>	3,818,110	3,599,345	5,284,725	1,685,380	46.8%
<i>Patrol/Traffic Operations</i>	7,139,446	7,903,759	8,572,150	668,391	8.5%
<i>Police Special Operations</i>	253,659	255,879	279,722	23,843	9.3%
<i>Police Investigation Operation</i>	2,500,449	2,729,879	3,109,637	379,758	13.9%
<i>Police Off of Prof Responsibil</i>	347,235	463,397	519,923	56,526	12.2%
<i>Police Records Operations</i>	996,567	1,075,924	1,225,188	149,264	13.9%
<i>Police Proactive Operations</i>	1,111,880	1,031,654	1,165,379	133,725	13.0%
<i>Police Dispatch Operations</i>	2,616,825	2,943,674	2,720,538	(223,136)	-7.6%
TOTAL EXPENSE	18,784,171	20,003,511	22,877,262	2,873,751	14.4%

TOTAL PAID STAFF	155.2	168.0	169.4	1.4	0.8%
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Significant Expenditure Changes

- Salary and benefit cost increases for current employees are budgeted at \$1,195,000. Staffing in the Records Group is being increased by 1.4 FTEs at a cost of \$73,500 to respond to workload increases and ensure mandated turnaround times are met.
- Intergovernmental Services are increasing by \$1.15 million due to the transfer of responsibility for budgeting incarceration costs to the Police Administration Group and by \$520,000 for the redemption of bed day credits at the Whatcom Count Interim Jail facility.
- The Other Services and Charges are decreasing because the State 911 Commission will be paying the Dispatch Operations Group's database fees for caller ID through 2009.
- The increase in Supplies is for cyclical replacement of computers, helmets, shields, jackets and weapons. This impact is most noticeable in the Police Proactive Operations Group.

Departmental Objectives for 2008

1. Co-lead efforts to improve emergency communications for all affected law enforcement agencies in preparation for the 2009 Police and Fire Olympics, the Para-Olympics and the 2010 Olympics. (Council Goal 11)
2. Evaluate options for staffing and restructuring patrol areas to address population growth and annexations. (Council Goal 1)
3. Continue county-wide collaboration and updates to law enforcement records management systems to meet federal requirements for reporting crime statistics. (Council Goal 1)
4. Evaluate training and staffing needs to more effectively integrate high technology and other specialty skills into police investigations and operations. (Council Goal 1)
5. Continue and expand Leadership Academy training. (Council Goal 1)
6. Develop a plan to address the needs for police facility updates, repairs and additional space. (Council Goal 1)
7. Review all department policies to prepare for certification/accreditation assessment of the department. (Council Goal 1)

JUDICIAL AND SUPPORT SERVICES DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Revenues					
<i>Charges for Services</i>	544,721	453,184	465,309	12,125	2.7%
<i>Fines and Forfeits</i>	1,584,720	1,591,321	991,000	(600,321)	-37.7%
<i>Miscellaneous</i>	24,476	28,531	28,531	-	0.0%
<i>Other Financing Sources</i>	-	-	346,814	346,814	--
Subtotal of Revenues	2,153,917	2,073,036	1,831,654	(241,382)	-11.6%
Other Sources by Fund					
<i>General</i>	1,375,481	1,861,673	1,053,951	(807,722)	-43.4%
<i>1st 1/4% Real Estate Excise Tax</i>	1,681,440	-	-	-	--
Subtotal Reserve Adjustments	3,056,921	1,861,673	1,053,951	(807,722)	-43.4%
TOTAL ALL SOURCES	5,210,838	3,934,709	2,885,605	(1,049,104)	-26.7%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Revenues					
<i>Judicial and Support Services</i>	1,584,720	1,591,321	991,000	(600,321)	-37.7%
<i>Municipal Court Services</i>	417,977	338,403	681,306	342,903	101.3%
<i>J and SS Mail/Records/Copy/Micro</i>	151,220	143,312	159,348	16,036	11.2%
Subtotal of Revenues	2,153,917	2,073,036	1,831,654	(241,382)	-11.6%

Significant Revenue Changes

- The net decrease in revenues 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 will now reimburse the Judicial and Support Services Department for costs associated with processing parking tickets.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	1,225,772	1,373,617	1,513,791	140,174	10.2%
Supplies	31,927	57,132	59,541	2,409	4.2%
Other Services and Charges	584,727	721,653	781,433	59,780	8.3%
Intergovernmental Services	3,052,313	1,481,500	331,500	(1,150,000)	-77.6%
Interfund Charges	142,945	158,757	171,840	13,083	8.2%
Subtotal of Operations	5,037,684	3,792,659	2,858,105	(934,554)	-24.6%
Capital Outlay	-	31,300	27,500	(3,800)	-12.1%
Interfund Transfers	173,154	110,750	-	(110,750)	-100.0%
TOTAL EXPENSE	5,210,838	3,934,709	2,885,605	(1,049,104)	-26.7%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Municipal Court Services	4,787,551	3,482,098	2,313,631	(1,168,467)	-33.6%
J and SS Mail/Records/Copy/Micro	423,287	452,611	571,974	119,363	26.4%
TOTAL EXPENSE	5,210,838	3,934,709	2,885,605	(1,049,104)	-26.7%

TOTAL PAID STAFF	18.9	19.8	20.5	0.7	3.5%
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Significant Expenditure Changes

- Intergovernmental and Municipal Court Services are decreasing by \$1.15 million due to the transfer of responsibility for budgeting incarceration costs to the Police Department.
- Interfund Transfers will be eliminated now that Parking Fine revenues are accounted for in the Parking Services Fund.
- 0.5 FTE is being added to assist with increased workload from increased parking ticket activity. 0.2 FTE is being added to assist in providing timely responses to public disclosure requests.

Departmental Objectives for 2008

1. Continue Court Division outreach and education programs such as Law Day programs for students. (Council Goals 1 and 9)
2. Add a nationally-recognized performance measure to the annual budget document. (Council Goal 1)
3. Establish a process for citizens to request deferred findings for traffic infractions through use of the City's website. (Council Goal 1)

PARKS AND RECREATION DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Revenues					
Taxes	1,670,174	3,532,381	4,033,381	501,000	14.2%
Intergovernmental	1,400,356	540,000	40,000	(500,000)	-92.6%
Charges for Services	2,863,140	3,796,540	3,124,757	(671,783)	-17.7%
Fines and Forfeits	225	325	176	(149)	-45.8%
Miscellaneous	1,071,527	818,221	875,953	57,732	7.1%
Other Financing Sources	4,336,216	228,929	236,480	7,551	3.3%
Subtotal of Revenues	11,341,638	8,916,396	8,310,747	(605,649)	-6.8%
Other Sources by Fund					
General	4,607,581	5,524,705	6,060,872	536,167	9.7%
Parksite Acquisition	(73,553)	(3,327)	(12,760)	(9,433)	-283.5%
Capital Maint	65,203	55,000	60,000	5,000	9.1%
Squalicum Park/Olympic	(171,092)	(41,943)	98,343	140,286	334.5%
Olympic-Whatcom Falls Park Addl	(225,369)	-	(10,750)	(10,750)	--
Little Squalicum-Oeser Settlement	124,876	(1,120)	(9,688)	(8,568)	-765.0%
1st 1/4% Real Estate Excise Tax	409,646	833,198	286,000	(547,198)	-65.7%
2nd 1/4% Real Estate Excise Tax	582,433	679,000	505,000	(174,000)	-25.6%
Greenways	48,378	-	-	-	--
Beyond Greenways	(1,011,834)	(13,562)	1,086,577	1,100,139	8111.9%
Greenways III	-	(269,571)	(31,659)	237,912	88.3%
Parks Impact	(369,328)	441,056	354,170	(86,886)	-19.7%
Sportsplex	(4,615)	(5,372)	(12,176)	(6,804)	-126.7%
Civic Field Improvement	5,561,933	(15,200)	122,200	137,400	903.9%
Cemetery	(28,404)	26,683	16,229	(10,454)	-39.2%
Golf Course	(4,572)	(8,872)	(5,333)	3,539	39.9%
Greenways Maint Endowment	(226,073)	(58,416)	(473,970)	(415,554)	-711.4%
Subtotal Reserve Adjustments	9,285,210	7,142,259	8,033,055	890,796	12.5%
TOTAL ALL SOURCES	20,626,848	16,058,655	16,343,802	285,147	1.8%

Departmental Budget Summary (continued)

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>Parks and Recreation</i>	308,809	117,178	507,176	389,998	332.8%
<i>Parks and Recreation Admin</i>	1,287	1,295	-	(1,295)	-100.0%
<i>Parks Operations Management</i>	168,700	139,576	118,539	(21,037)	-15.1%
<i>Parks Grounds</i>	90,602	91,137	114,187	23,050	--
<i>Parks Buildings</i>	215,824	171,192	200,000	28,808	16.8%
<i>Parks Cemetery</i>	550,613	608,038	604,320	(3,718)	-0.6%
<i>Parks Golf Course</i>	763,076	818,826	181,800	(637,026)	-77.8%
<i>Recreation Management</i>	72,063	60,364	76,990	16,626	27.5%
<i>Recreation Aquatics</i>	500,500	545,023	565,661	20,638	3.8%
<i>Sports and Enrichment</i>	562,952	578,333	580,588	2,255	0.4%
<i>Parks Design & Development</i>	80,509	293,401	378,748	85,347	29.1%
<i>Parks Capital Improvement</i>	8,026,703	5,492,033	4,982,738	(509,295)	-9.3%
Subtotal of Revenues	11,341,638	8,916,396	8,310,747	(605,649)	-6.8%

Significant Revenue Changes

- Tax revenues are increasing due to the Greenways III Levy.
- Intergovernmental Revenues are decreasing due to the removal of a one-time grant for the Inspiration Point project in 2007.
- Charges for Services are decreasing due to the conversion of the Lake Padden Golf Course to a rental contract.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	4,576,078	5,292,515	5,642,436	349,921	6.6%
<i>Supplies</i>	550,730	668,842	731,013	62,171	9.3%
<i>Other Services and Charges</i>	2,324,594	2,012,512	1,708,626	(303,886)	-15.1%
<i>Intergovernmental Services</i>	149,999	141,265	256,220	114,955	81.4%
<i>Interfund Charges</i>	748,246	712,254	831,819	119,565	16.8%
Subtotal of Operations	8,349,647	8,827,388	9,170,114	342,726	3.9%
<i>Debt Service</i>	85,649	85,175	85,520	345	0.4%
<i>Capital Outlay</i>	11,368,272	7,138,643	7,088,168	(50,475)	-0.7%
<i>Interfund Transfers</i>	823,280	7,449	-	(7,449)	-100.0%
TOTAL EXPENSE	20,626,848	16,058,655	16,343,802	285,147	1.8%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Parks and Recreation Admin</i>	484,944	537,961	552,030	14,069	2.6%
<i>Parks Operations Management</i>	400,761	422,454	455,304	32,850	7.8%
<i>Parks Grounds</i>	1,267,555	1,518,506	1,690,068	171,562	11.3%
<i>Parks Buildings</i>	1,444,836	1,924,879	2,005,397	80,518	4.2%
<i>Parks Cemetery</i>	534,628	639,721	620,549	(19,172)	-3.0%
<i>Parks Golf Course</i>	758,504	809,954	176,467	(633,487)	-78.2%
<i>Recreation Management</i>	244,585	270,496	312,732	42,236	15.6%
<i>Recreation Aquatics</i>	997,436	1,145,898	1,263,829	117,931	10.3%
<i>Sports and Enrichment</i>	1,261,806	1,367,279	1,490,954	123,675	9.0%
<i>Parks Design & Development</i>	330,908	561,553	601,021	39,468	7.0%
<i>Parks Capital Improvement</i>	12,900,885	6,859,954	7,175,451	315,497	4.6%
TOTAL EXPENSE	20,626,848	16,058,655	16,343,802	285,147	1.8%

TOTAL PAID STAFF	92.6	103.1	104.2	1.1	1.1%
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Significant Expenditure Changes

- Other Services and Charges are decreasing because of the conversion of the Lake Padden Golf Course management to a rental contract.
- Intergovernmental Services are increasing by \$150,000 to help fund a gymnasium in partnership with the Bellingham School District.
- The increase in Parks Paid Staff includes adding 0.3 staff to assist with office administration duties, a 0.3 increase in temporary labor and 0.5 for the full year impact of staff added part way through 2007.

Departmental Objectives for 2008

1. Identify and initiate steps to minimize negative impacts of pending annexations on the Parks Level of Service.
2. Update and adopt the Parks, Recreation and Open Space Plan. In particular, provide analysis of Parks Level of Service (LOS) as it relates to the Park Growth Impact Fee.
3. Identify and initiate steps to address, in cooperation with neighborhood organizations, need for Park and Recreation services as Neighborhood Plans are updated.
4. Work cooperatively with Whatcom County, and other State and Federal Regulatory Agencies, to resolve the environmental problems identified at Little Squalicum Park, Boulevard Park and other park properties.
5. Evaluate options for relocating various divisions of the Parks and Recreation Department to ensure efficiency and eliminate duplication of services.

LIBRARY DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>Intergovernmental</i>	123,318	120,000	123,600	3,600	3.0%
<i>Charges for Services</i>	20,547	20,557	21,297	740	3.6%
<i>Fines and Forfeits</i>	110,414	115,000	112,000	(3,000)	-2.6%
<i>Miscellaneous</i>	66,002	69,938	70,099	161	0.2%
<i>Other Financing Sources</i>	-	5,000,000	9,720,000	4,720,000	94.4%
Subtotal of Revenues	320,281	5,325,495	10,046,996	4,721,501	88.7%
Other Sources by Fund					
<i>General</i>	2,853,157	3,103,077	3,572,151	469,074	15.1%
<i>Library Gift</i>	(39)	-	-	-	--
<i>1st 1/4% Real Estate Excise Tax</i>	24,309	33,750	12,150	(21,600)	-64.0%
Subtotal Reserve Adjustments	2,877,427	3,136,827	3,584,301	447,474	14.3%
TOTAL ALL SOURCES	3,197,708	8,462,322	13,631,297	5,168,975	61.1%

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>Library</i>	40,439	40,603	40,603	-	--
<i>Library Administration</i>	1,000	-	-	-	--
<i>Library Services</i>	278,842	284,892	286,393	1,501	0.5%
<i>Library Facilities</i>	-	5,000,000	9,720,000	4,720,000	94.4%
Subtotal of Revenues	320,281	5,325,495	10,046,996	4,721,501	88.7%

Significant Revenue Changes

- In 2007, a one-time \$5 million bond revenue amount was budgeted for land acquisition for a new Library site. During 2007 it was decided the new Library will be built on existing City-owned land and the \$5 million revenue was eliminated from the budget. For 2008, the City anticipates issuing a \$9.7 million bond to finance the construction of a new Library building.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	2,123,642	2,211,759	2,523,802	312,043	14.1%
<i>Supplies</i>	506,718	609,454	726,951	117,497	19.3%
<i>Other Services and Charges</i>	90,845	124,050	100,810	(23,240)	-18.7%
<i>Intergovernmental Services</i>	717	700	25,250	24,550	3507.1%
<i>Interfund Charges</i>	451,477	482,609	512,134	29,525	6.1%
Subtotal of Operations	3,173,399	3,428,572	3,888,947	460,375	13.4%
<i>Capital Outlay</i>	24,309	5,033,750	9,742,350	4,708,600	93.5%
TOTAL EXPENSE	3,197,708	8,462,322	13,631,297	5,168,975	61.1%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Library Administration</i>	455,518	456,770	512,438	55,668	12.2%
<i>Library Services</i>	2,243,687	2,454,612	2,824,335	369,723	15.1%
<i>Fairhaven Branch Library</i>	86,120	100,491	122,160	21,669	21.6%
<i>Library Facilities</i>	412,383	5,450,449	10,172,364	4,721,915	86.6%
TOTAL EXPENSE	3,197,708	8,462,322	13,631,297	5,168,975	61.1%

TOTAL PAID STAFF	45.2	42.5	45.5	3.0	7.1%
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Significant Expenditure Changes

- The increase in budgeted Capital Outlay is for construction of a new Library.
- In addition to increases in Salaries and Benefits for existing positions, the Library will add 3.0 FTEs at a cost of \$120,000 in 2008. This includes adding 1.5 positions to serve increasing circulation needs, including added library presence in the North and Northeast portions of the city. It also includes a 1.5 increase in temporary labor hours.
- The increase in Supplies for the Library Services Group reflects an increase in the amount budgeted for library books, materials, and information resources. This increase brings the budget to the industry standard of 15% of the library's operating budget.

Departmental Objectives for 2008

1. Complete the next steps – including hosting extensive public involvement, proposing a funding plan to voters, and beginning design work – to build a new central library that is responsive to the community, considerate of contemporary technological and social trends, and respects tradition, current developments, and future possibilities. (Council Goals 1, 3, 5, 6, 7, 8, 9 and 10)
2. Establish a library presence in northern Bellingham by exploring partnership opportunities, service improvements such as drop boxes, pick-up points, and kiosks, and, if appropriate, propose funding to voters. (Council Goals 1, 5, 6, 7, 8 and 10)
3. Include recommendations in Priority 1, 2, and 3 from the 2006 Fairhaven Branch Condition Assessment in a library bond proposal. (Council Goals 1, 5, 6, 8 and 10)
4. Retain highly-skilled, well-trained employees by focusing on staff development, particularly to address rapid changes in technology and the library field. (Council Goal 1)
5. Consider options, including funding increases and staff reallocation, to meet the demand for increased library services, especially in the north and east areas of the city. (Council Goals 1, 3, 5, 6, 8 and 9)

MUSEUM DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
<i>Intergovernmental</i>	74,658	34,000	22,539	(11,461)	--
<i>Charges for Services</i>	13,209	13,767	14,180	413	3.0%
<i>Miscellaneous</i>	30,703	24,126	24,476	350	1.5%
Subtotal of Revenues	118,570	71,893	61,195	(10,698)	-14.9%
Other Sources by Fund					
<i>General</i>	1,350,268	1,445,521	1,591,555	146,034	10.1%
<i>Capital Maint</i>	23,551	25,000	13,000	(12,000)	-48.0%
<i>1st 1/4% Real Estate Excise Tax</i>	182,395	-	300,000	300,000	--
Subtotal Reserve Adjustments	1,556,214	1,470,521	1,904,555	434,034	29.5%
TOTAL ALL SOURCES	1,674,784	1,542,414	1,965,750	423,336	27.4%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
<i>Museum</i>	39,958	61,442	50,430	(11,012)	-17.9%
<i>Museum Services</i>	78,612	10,451	10,765	314	3.0%
Subtotal of Revenues	118,570	71,893	61,195	(10,698)	-14.9%

Significant Revenue Changes

- The Museum will be using \$300,000 of First ¼% Real Estate Excise Tax funds for a window restoration project at the Old City Hall building.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,074,825	1,208,166	1,299,103	90,937	7.5%
<i>Supplies</i>	120,216	107,127	116,986	9,859	9.2%
<i>Other Services and Charges</i>	397,989	186,508	196,810	10,302	5.5%
<i>Intergovernmental Services</i>	202	84	284	200	238.1%
<i>Interfund Charges</i>	41,492	40,529	39,067	(1,462)	-3.6%
Subtotal of Operations	1,634,724	1,542,414	1,652,250	109,836	7.1%
<i>Capital Outlay</i>	40,060	-	313,500	313,500	--
TOTAL EXPENSE	1,674,784	1,542,414	1,965,750	423,336	27.4%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Museum Administration</i>	250,500	273,692	288,716	15,024	5.5%
<i>Museum Services</i>	1,424,284	1,268,722	1,677,034	408,312	32.2%
TOTAL EXPENSE	1,674,784	1,542,414	1,965,750	423,336	27.4%

TOTAL PAID STAFF	17.9	19.5	20.1	0.6	3.1%
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Significant Expenditure Changes

- Capital Outlay expenditures are increasing to fund a \$300,000 window restoration project at Old City Hall.

Departmental Objectives for 2008

1. Complete construction of the new Art & Children's Museum building, in coordination with our partners. (Council Goals 1, 3 and 6)
2. Complete planning for the efficient transition of facilities, exhibits, and collections to the new Art & Children's Museum building. (Council Goals 1, 3 and 6)
3. Begin implementing the Museum's business and facility transition plan to provide sustainable museum operations to the community. (Council Goal 1)
4. Work with Arts District partners to develop an Arts District plan to enhance cultural, educational, and tourism aspects of the City's downtown core. (Council Goals 3 and 6)

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
Taxes	915,274	896,035	940,837	44,802	5.0%
Licenses and Permits	1,470,152	1,954,675	1,861,175	(93,500)	-4.8%
Intergovernmental	2,052,185	1,508,400	1,505,200	(3,200)	-0.2%
Charges for Services	1,889,366	1,898,721	1,158,256	(740,465)	-39.0%
Fines and Forfeits	150	100	300	200	--
Miscellaneous	232,450	152,874	160,740	7,866	5.1%
Other Financing Sources	155,491	158,105	153,573	(4,532)	-2.9%
Subtotal of Revenues	6,715,068	6,568,910	5,780,081	(788,829)	-12.0%
Other Sources by Fund					
General	1,754,373	2,649,857	2,854,707	204,850	7.7%
Capital Maint	188	-	-	-	--
1st 1/4% Real Estate Excise Tax	-	75,000	75,000	-	--
Tourism	(33,911)	94,929	153,381	58,452	61.6%
Community Develop Block Grant	(221,202)	(3,267)	14,124	17,391	532.3%
Development Services	95,105	311,021	274,746	(36,275)	-11.7%
Subtotal Reserve Adjustments	1,594,553	3,127,540	3,371,958	244,418	7.8%
TOTAL ALL SOURCES	8,309,621	9,696,450	9,152,039	(544,411)	-5.6%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
Community Development	915,274	896,035	940,837	44,802	5.0%
Planning Services	192,511	172,504	37,490	(135,014)	-78.3%
Development Services	2,625,889	3,203,340	2,832,556	(370,784)	-11.6%
Community Development	2,867,321	2,264,123	1,938,787	(325,336)	-14.4%
Tourism Activities and Facilities	10,948	11,909	14,221	2,312	19.4%
Mt Baker Theatre	18,462	-	-	-	--
City Center Development	84,663	20,999	16,190	(4,809)	-22.9%
Subtotal of Revenues	6,715,068	6,568,910	5,780,081	(788,829)	-12.0%

Significant Revenue Changes

- Development Services Fees are budgeted to decrease by \$347,500, which impacts both the Licenses and Permits line and the Charges for Services line.
- Charges for Services are also decreasing by \$362,000 because of a change in accounting methodology for salary reimbursement between Groups within the Planning & Community Development Department. Instead of being credited as revenue, salaries that are reimbursed will be directly off-set to the group that incurred the original charge.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	3,375,206	3,875,209	4,408,221	533,012	13.8%
Supplies	111,011	184,912	338,089	153,177	82.8%
Other Services and Charges	3,212,618	3,558,711	3,170,331	(388,380)	-10.9%
Intergovernmental Services	149,973	134,372	138,000	3,628	2.7%
Interfund Charges	1,132,239	1,203,140	577,279	(625,861)	-52.0%
Subtotal of Operations	7,981,047	8,956,344	8,631,920	(324,424)	-3.6%
Capital Outlay	228,574	542,178	414,029	(128,149)	-23.6%
Interfund Transfers	100,000	197,928	106,090	(91,838)	-46.4%
TOTAL EXPENSE	8,309,621	9,696,450	9,152,039	(544,411)	-5.6%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Planning Services	1,142,796	1,532,950	1,742,296	209,346	13.7%
Development Services	2,720,994	3,514,361	3,107,302	(407,059)	-11.6%
Community Development	3,143,469	2,985,304	2,732,843	(252,461)	-8.5%
Tourism Activities and Facilities	654,658	1,002,873	1,108,439	105,566	10.5%
Mt Baker Theatre	237,653	-	-	-	--
City Center Development	410,051	660,962	461,159	(199,803)	-30.2%
TOTAL EXPENSE	8,309,621	9,696,450	9,152,039	(544,411)	-5.6%

TOTAL PAID STAFF	50.0	52.0	52.8	0.8	1.5%
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Significant Expenditure Changes

- Other Services and Charges are decreasing for the removal of one-time projects budgeted in 2007 and the consolidation of Waterfront costs under the Executive Department.
- Supplies from the Tourism Activities and Facilities Group are increasing for a one-time art purchase in anticipation of the grand opening of the new Art & Children's Museum.
- The change in accounting methodology for salary reimbursement within multiple Groups in the Planning and Community Development Departments is causing an increase in the Salaries and Benefits line of \$234,000 and decreases in the Interfund Transfers line and the Interfund Charges line of \$628,000, resulting in a net decrease in budgeted expenditures of \$394,000.
- 1.0 FTE is being added to the Planning and Community Development Department. 0.5 for the position will be responsible for the management duties of the Public Facilities District and be reimbursed by that Fund. The other 0.5 increase is new duties relating to Urban Village Planning and Economic Development. The remaining 0.2 decrease relates to a hiring overlap in 2007 for cross-training purposes.

Departmental Objectives for 2008

Planning

1. Complete and adopt the "New Whatcom" Master Plan and Development Agreement. (Council Goal 4)
2. Resolve updated Urban Fringe Plan issues with Whatcom County, including UGA boundaries, zoning, and annexations. Update the interlocal agreement between the City and Whatcom County regarding these issues. (Council Goals 1 and 5)
3. Adopt a format for a revised development code (Phase I). Continue research and public process for revised development code standards (Phase II). (Council Goals 1, 5 and 7)
4. Prioritize and begin processing neighborhood plan updates developed by neighborhood associations, including master plans for priority urban villages, and include all property owners and stakeholders in the review process. (Council Goals 5 and 9)
5. Establish coordinated permit review for Green/LEED building projects.
6. Complete a Sub-Area Plan and Development Regulations for the Old Town area. (Council Goals 3, 4, 5 and 6)

Development Services

1. Continue improvements in public service delivery and coordination of inter-departmental work flow in processing, reviewing, and approving all development permit applications. (Council Goal 1)
2. Fully implement a Field Inspection Reporting System as a coordinated function of the permit tracking system for all Building Services inspection activities. (Council Goal 1)
3. Establish a comprehensive regulatory program basis and ongoing system for establishing, adjusting, and achieving cost recovery goals for the Development Services Fund. (Council Goal 1)
4. Establish fee schedules to provide a long term, ongoing methodology for setting, monitoring, and adjusting construction valuations and permit revenues. (Council Goal 1)
5. Develop a multi-year technology upgrade and improvement program for Building Services, identify and establish appropriate financial resources and maintain needed funding capacity in the Development Services Reserve Fund. (Council Goal 1)
6. Conduct quarterly customer surveys to identify and respond to customer service quality goals and monitor Building Services and Permit Center performance. (Council Goals 1 and 9)

Departmental Objectives for 2008 (continued)

Community Development

1. Establish a system and identify resources to provide ongoing monitoring for federally funded projects. (Council Goal 10)
2. Develop 51 new permanently affordable housing units for low income households through low-interest loans to affordable housing developers. (Council Goal 10)
3. Complete improvements to Franklin Park in the York neighborhood (Council Goal 6, 10)
4. Implement improvements to Sunset Pond Park in the Mt. Baker neighborhood (Council Goal 6, 10)

City Center Development

1. Obtain a private sector development project for 600 W. Holly. (Goal 3)
2. Ensure effective completion of streetscape improvements in the Arts District. (Council Goals 3, 4 and 6)
3. Develop an Economic Development Strategic Plan and begin implementing priorities. (Council Goal 8)

HEARING EXAMINER DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
<i>Charges for Services</i>	43,246	72,153	74,313	2,160	3.0%
Subtotal of Revenues	43,246	72,153	74,313	2,160	3.0%
Other Sources by Fund					
<i>General</i>	96,844	76,855	112,614	35,759	46.5%
TOTAL ALL SOURCES	140,090	149,008	186,927	37,919	25.4%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
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Revenues					
<i>Hearing Examiner</i>	43,246	72,153	74,313	2,160	3.0%

Expenditures by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
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<i>Salaries and Benefits</i>	130,232	135,796	172,684	36,888	27.2%
<i>Supplies</i>	2,502	3,620	3,960	340	9.4%
<i>Other Services and Charges</i>	4,891	6,774	7,165	391	5.8%
<i>Interfund Charges</i>	2,465	2,818	3,118	300	10.6%
TOTAL EXPENSE	140,090	149,008	186,927	37,919	25.4%

Expenditures by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
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<i>Hearing Examiner</i>	140,090	149,008	186,927	37,919	25.4%
TOTAL EXPENSE	140,090	149,008	186,927	37,919	25.4%

TOTAL PAID STAFF	1.5	1.3	1.5	0.2	15.4%
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Significant Expenditure Changes

- In 2007, only 80% of the Hearing Examiner's Salary and Benefit costs were budgeted in the Hearing Examiner Department. The other 20% was paid by the Human Resources Department for assistance on a special project. With the completion of that project, the full cost for the Hearing Examiner position is now budgeted in the Hearing Examiner Department.

HUMAN RESOURCES DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
Taxes	1,480,945	1,517,500	1,550,545	33,045	2.2%
Intergovernmental	96,984	99,350	102,830	3,480	3.5%
Charges for Services	394,468	383,905	485,921	102,016	26.6%
Miscellaneous	12,558,747	11,590,348	12,765,694	1,175,346	10.1%
Non-Revenues	73,560	73,294	116,051	42,757	58.3%
Subtotal of Revenues	14,604,704	13,664,397	15,021,041	1,356,644	9.9%
Other Sources by Fund					
General	788,076	1,046,596	1,076,248	29,652	2.8%
1st 1/4% Real Estate Excise Tax	5,972	-	-	-	--
Unemployment Compensation	47,429	86,780	83,175	(3,605)	-4.2%
Workers Comp Self-Insurance	19,195	11,223	133,686	122,463	1091.2%
Health Benefits	(112,680)	237,906	144,478	(93,428)	-39.3%
Firefighter's Pensions	(348,271)	(349,844)	1,537,972	1,887,816	539.6%
Police Officer's Pensions	(1,336,355)	(255,065)	(312,082)	(57,017)	-22.4%
Firefighter's LT Care	(617,965)	(69,845)	-	69,845	100.0%
Police Officer's LT Care	(674,028)	(63,630)	-	63,630	100.0%
Subtotal Reserve Adjustments	(2,228,627)	644,121	2,663,477	2,019,356	313.5%
TOTAL ALL SOURCES	12,376,077	14,308,518	17,684,518	3,376,000	23.6%

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
Human Resources Services	325,500	307,803	395,283	87,480	28.4%
Human Resources Training	13,155	12,000	12,000	-	0.0%
HR Payroll Services	56,448	67,102	81,638	14,536	21.7%
Unemployment Benefits Services	21,185	14,590	18,509	3,919	26.9%
Workers Comp Benefits Services	669,303	758,624	604,129	(154,495)	-20.4%
Health Benefits Services	8,252,504	9,071,926	10,071,102	999,176	11.0%
Pension Benefits Services	5,266,609	3,432,352	3,838,380	406,028	11.8%
Subtotal of Revenues	14,604,704	13,664,397	15,021,041	1,356,644	9.9%

Significant Revenue Changes

- The Miscellaneous Revenues increase is primarily due to increases in employer and employee contributions for benefits.
- The Charges for Services increase is due to an increase in charges to other departments via the Indirect Cost Allocation Program (ICAP) for HR services.
- The Non-Revenues increase is due to the Interfund Loan made from the Fire Pension Fund to help finance the acquisition of Fire Apparatus. The 10-year loan is expected to be made in late-2008 with repayment beginning immediately.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	3,322,286	3,670,025	3,819,026	149,001	4.1%
Supplies	135,250	177,279	175,716	(1,563)	-0.9%
Other Services and Charges	8,607,127	10,151,990	11,150,940	998,950	9.8%
Intergovernmental Services	84,888	103,404	90,850	(12,554)	-12.1%
Interfund Charges	212,836	205,820	197,986	(7,834)	-3.8%
Subtotal of Operations	12,362,387	14,308,518	15,434,518	1,126,000	7.9%
Debt Service	-	-	2,250,000	2,250,000	--
Capital Outlay	13,690	-	-	-	--
TOTAL EXPENSE	12,376,077	14,308,518	17,684,518	3,376,000	23.6%

Breakdown of Salaries and Benefits	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Human Resources Department	1,068,283	1,187,525	1,244,026	56,501	4.8%
City-wide Cost	2,254,003	2,482,500	2,575,000	92,500	3.7%
Salaries and Benefits Total	3,322,286	3,670,025	3,819,026	149,001	4.1%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Human Resources Admin	380,203	393,088	387,893	(5,195)	-1.3%
Human Resources Services	559,633	684,905	806,137	121,232	17.7%
Human Resources Training	43,184	113,787	105,394	(8,393)	-7.4%
HR Payroll Services	190,056	221,470	244,526	23,056	10.4%
HR Employee Services	16,075	20,251	21,219	968	4.8%
Unemployment Benefits Services	68,614	101,370	101,684	314	0.3%
Workers Comp Benefits Services	688,498	769,847	737,815	(32,032)	-4.2%
Health Benefits Services	8,139,824	9,309,832	10,215,580	905,748	9.7%
Pension Benefits Services	2,289,990	2,693,968	5,064,270	2,370,302	88.0%
TOTAL EXPENSE	12,376,077	14,308,518	17,684,518	3,376,000	23.6%

TOTAL PAID STAFF	15.0	15.5	15.0	(0.5)	-3.2%
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Significant Expenditure Changes

- An interfund loan of \$2.25 million is budgeted from the Fire Pension Fund to the General Fund for the purpose of replacing existing fire fighting apparatus.
- The Other Services and Charges increase is primarily due to an increase in the cost of medical premiums for City employees.

Departmental Objectives for 2008

1. Complete, with ITSD, Phase 1 implementation of new Human Resources Information System (HRIS), including launching payroll, benefits self-enrollment and timekeeping. (Council Goal 1)
2. Conclude and implement Civil Service rules revisions, including municipal code changes, policy revisions and bargaining unit contract updates. (Council Goal 1)
3. Conduct Labor Negotiations with AFSCME 114, AFSCME 114L and Teamsters 231. (Council Goal 1)
4. Plan and train for HR's City-wide Disaster Preparedness Plan. (Council Goal 11)
5. Focus on strategic recruitment and succession programs by increasing community outreach to potential job applicants and evaluating the pilot career development and tuition reimbursement program. (Council Goal 1)

FINANCE DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
Taxes	319,023	350,230	350,000	(230)	-0.1%
Charges for Services	1,143,855	1,285,706	1,525,098	239,392	18.6%
Miscellaneous	1,015,093	417,523	369,865	(47,658)	-11.4%
Other Financing Sources	2,470,950	2,482,345	2,477,572	(4,773)	-0.2%
Subtotal of Revenues	4,948,921	4,535,804	4,722,535	186,731	4.1%
Other Sources by Fund					
General	405,384	518,652	675,229	156,577	30.2%
2001 Fire UTGO Bond	22,639	(32,471)	(7,790)	24,681	76.0%
1999 LTGO Bond Redemption	(459)	-	-	-	--
Refunding GO Bonds 1996	(172)	-	-	-	--
Sportsplex Acquisition Debt	46	(258)	(209)	49	19.0%
2004 PFD/Civic Field LTGO	(536)	-	-	-	--
Drake Note	(101)	-	-	-	--
PW State Loan-Roeder Ave	223	-	-	-	--
PW State Loan-Woburn St	444	-	-	-	--
PW Trust Loan-Str Overlay	1,109	-	-	-	--
LID Guaranty	(22,415)	(31,888)	(33,374)	(1,486)	-4.7%
#1099 Barkley Blvd	21,896	-	-	-	--
#1106 Bakerview Rd	29,608	-	-	-	--
#1107/1108 Telegraph/Barkley	10,566	-	-	-	--
Subtotal Reserve Adjustments	468,232	454,035	633,856	179,821	39.6%
TOTAL ALL SOURCES	5,417,153	4,989,839	5,356,391	366,552	7.3%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
Finance Administration	193,756	136,658	144,933	8,275	6.1%
Finance Services	868,009	1,060,145	1,284,307	224,162	21.1%
Debt Services	3,887,156	3,339,001	3,293,295	(45,706)	-1.4%
Subtotal of Revenues	4,948,921	4,535,804	4,722,535	186,731	4.1%

Significant Revenue Changes

- \$117,500 of the increase in Charges for Services is attributed to the ICAP fee for the Budget function, which will be transferred to the Finance Department from the Executive Department in 2008. The remainder of the increase relates in increased ICAP charges for existing Finance services.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,212,034	1,311,823	1,659,362	347,539	26.5%
<i>Supplies</i>	38,149	50,880	49,207	(1,673)	-3.3%
<i>Other Services and Charges</i>	51,629	171,224	205,535	34,311	20.0%
<i>Intergovernmental Services</i>	101,807	121,749	124,854	3,105	2.6%
<i>Interfund Charges</i>	63,530	59,779	65,511	5,732	9.6%
Subtotal of Operations	1,467,149	1,715,455	2,104,469	389,014	22.7%
<i>Debt Service</i>	3,950,004	3,274,384	3,251,922	(22,462)	-0.7%
TOTAL EXPENSE	5,417,153	4,989,839	5,356,391	366,552	7.3%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Finance Administration</i>	250,271	267,738	298,991	31,253	11.7%
<i>Finance Services</i>	1,216,878	1,447,717	1,805,478	357,761	24.7%
<i>Debt Service Administration</i>	3,950,004	3,274,384	3,251,922	(22,462)	-0.7%
TOTAL EXPENSE	5,417,153	4,989,839	5,356,391	366,552	7.3%

TOTAL PAID STAFF	18.1	18.5	21.3	2.8	15.1%
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Significant Expenditure Changes

- \$264,000 of the total 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 in 2008.

Departmental Objectives for 2008

Finance Services

1. Improve customer service by providing options for business tax reporting and payment and utility account status and payment on the City's website. (Council Goal 1)
2. Implement a new "real-time" cash receipting system that will integrate fully with key financial applications. (Council Goal 1)
3. Analyze current procedures for printing and mailing utility bills and notices and recommend improvements. (Council Goal 1)
4. Continue review of departments' cash handling procedures and develop written procedures for each site and a cash handling manual with training for all current and new cash handlers in the City. (Council Goal 1)

Accounting Services

1. Review City's accounting treatment of pensions and Other Post Employment Benefit in light of new Governmental Accounting Standards Board (GASB) accounting pronouncements and actuarial standards. (Council Goal 1)
2. Integrate current Finance efforts to create citywide capital project reporting summary with Budget Capital Project Tracking. (Council Goal 1)
3. Work with the new City Disaster Preparedness Manager to fully integrate the Accounting Departments' support of City emergency response efforts. (Council Goal 11)
4. Complete financial analysis of annexation requests. (Council Goals 1 and 5)

Capital Financing

1. Coordinate Library Bond issue if approved by voters. (Council Goal 6)
2. Complete waterfront development financing plan for infrastructure identified in Development Agreement with Port of Bellingham. (Council Goal 4)
3. Develop Fire Fleet financing plan. (Council Goal 1)

INFORMATION TECHNOLOGY SERVICES DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
<i>Licenses and Permits</i>	176,255	175,027	195,000	19,973	11.4%
<i>Intergovernmental</i>	19,075	24,038	25,238	1,200	5.0%
<i>Charges for Services</i>	1,286,050	931,212	920,898	(10,314)	-1.1%
<i>Miscellaneous</i>	127,837	106,124	139,259	33,135	31.2%
<i>Other Financing Sources</i>	590,000	1,860,768	400,000	(1,460,768)	-78.5%
Subtotal of Revenues	2,199,217	3,097,169	1,680,395	(1,416,774)	-45.7%
Other Sources by Fund					
<i>General</i>	640,326	1,699,003	1,955,799	256,796	15.1%
<i>Computer Reserve</i>	(314,529)	659,619	15,480	(644,139)	-97.7%
<i>Telecommunications</i>	(73,577)	389,943	35,267	(354,676)	-91.0%
Subtotal Other Sources	252,220	2,748,565	2,006,546	(742,019)	-27.0%
TOTAL ALL SOURCES	2,451,437	5,845,734	3,686,941	(2,158,793)	-36.9%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
<i>Information Tech Services Dept</i>	590,000	-	-	-	--
<i>ITSD Services</i>	991,982	1,158,507	1,055,719	(102,788)	-8.9%
<i>Government Access TV</i>	177,446	176,227	197,400	21,173	12.0%
<i>Telecommunication</i>	439,789	1,762,435	427,276	(1,335,159)	-75.8%
Subtotal of Revenues	2,199,217	3,097,169	1,680,395	(1,416,774)	-45.7%

Significant Revenue Changes

- The decrease in Other Financing Sources relates to the removal of the 2007 one-time funding for the new telecom system, which impacted the Computer Reserve Fund and the Telecommunications Fund.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	1,141,430	1,716,595	1,996,911	280,316	16.3%
Supplies	108,135	191,150	190,659	(491)	-0.3%
Other Services and Charges	618,075	727,987	892,461	164,474	22.6%
Intergovernmental Services	13,094	11,959	11,859	(100)	-0.8%
Interfund Charges	202,709	235,102	124,051	(111,051)	-47.2%
Subtotal of Operations	2,083,443	2,882,793	3,215,941	333,148	11.6%
Capital Outlay	367,994	2,107,435	471,000	(1,636,435)	-77.7%
Interfund Transfers	-	855,506	-	(855,506)	-100.0%
TOTAL EXPENSE	2,451,437	5,845,734	3,686,941	(2,158,793)	-36.9%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
ITSD Services	1,926,558	3,501,793	3,014,088	(487,705)	-13.9%
Government Access TV	158,667	191,563	210,310	18,747	9.8%
Telecommunication	366,212	2,152,378	462,543	(1,689,835)	-78.5%
TOTAL EXPENSE	2,451,437	5,845,734	3,686,941	(2,158,793)	-36.9%

TOTAL PAID STAFF	16.0	21.8	25.1	3.3	15.1%
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Significant Expenditure Changes

- In addition to increases in Salaries and Benefits for existing positions, 2 technology positions that were previously part of the Public Works Department have been moved to the Information Technology Services Department. The other 1.3 increase in Paid Staff reflects the full year budgets for staff adding part way through 2007 and minor changes in temporary labor.
- The increase in Other Services and Charges relates primarily to an increase in maintenance contracts for the new Telecom system and Human Resources software.
- The decreases in Capital Outlay and Interfund Transfers reflect the removal of the 2007 one-time transfers and expenditures for the new telecom system.

Departmental Objectives for 2008

1. BTV10 Equipment improvements – Make equipment improvements to enhance studio and field production capabilities. Invest in equipment to improve station production work, field production, and alternative site production. (Council Goal 9)
2. Emergency Operations Center (EOC) software – Partner with Emergency Management on the implementation of WebEOC to enhance communications and tracking of information in the event of an emergency. (Council Goal 11)
3. HR/Payroll System Implementation – Substantially conclude Phase 1 implementation, including going live on payroll, benefits self-enrollment, and timekeeping components of the High Line system. (Council Goal 1)
4. Office 2007 – Deploy Microsoft Office 2007 to City departments, along with a basic training program for employees. (Council Goal 1)
5. Service Desk – Provide employees with a service desk as a single point of contact for departments to access I.T. Services. Service desk will include deployment of tracking system used to ensure follow-up and measurement of all service desk contacts. (Council Goal 1)
6. Telephone systems replacement and transition to new telephone numbers – Continue transition to new telephone systems and carrier services. Revise and improve internal billing practices related to new telephone services. (Council Goal 1)
7. Utility billing online payments and telephone balance inquiry – Upgrade Utility billing system to provide the public with web based balance inquiry and bill payment services, and a telephone balance inquiry service. (Council Goal 1)
8. Wireless Network Services – Make wireless network access available to employees and wireless Internet services available to the public in key meeting and conference rooms throughout the City; update the I.T. security policy to reflect requirements for employee access from City-owned equipment.

Locations will include City Hall Council Chambers and key conference rooms, Municipal Court meeting rooms, and Emergency Operations Center. (Council Goals 1 and 11)

LEGAL DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>Intergovernmental</i>	6,766	6,147	8,175	2,028	33.0%
<i>Charges for Services</i>	404,690	401,811	254,667	(147,144)	-36.6%
<i>Fines and Forfeits</i>	61,568	59,937	61,735	1,798	3.0%
<i>Miscellaneous</i>	879,627	999,003	1,118,176	119,173	11.9%
<i>Non-Revenues</i>	6,582	8,316	8,316	-	0.0%
Subtotal of Revenues	1,359,233	1,475,214	1,451,069	(24,145)	-1.6%
Other Sources by Fund					
<i>General</i>	680,829	873,363	1,106,084	232,721	26.6%
<i>Claims Litigation</i>	446,261	(28,606)	(92,958)	(64,352)	225.0%
Subtotal Reserve Adjustments	1,127,090	844,757	1,013,126	168,369	19.9%
TOTAL ALL SOURCES	2,486,323	2,319,971	2,464,195	144,224	6.2%

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>Legal</i>	208,294	315,991	334,884	18,893	6.0%
<i>Legal Services</i>	474,024	468,770	325,452	(143,318)	-30.6%
<i>Claims, Litigation & Insurance</i>	676,915	690,453	790,733	100,280	14.5%
Subtotal of Revenues	1,359,233	1,475,214	1,451,069	(24,145)	-1.6%

Significant Revenue Changes

- The decrease in Charges for Services is related to a decrease in ICAP revenues for the Legal Services Group.
- The increase in Miscellaneous Revenues reflects an increase of \$100,000 in the Claims & Litigation Insurance Premiums that are charged to all City Departments and are managed and accounted for in the Claims & Litigation Fund.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Salaries and Benefits</i>	1,003,055	1,139,439	1,215,942	76,503	6.7%
<i>Supplies</i>	24,050	24,488	30,309	5,821	23.8%
<i>Other Services and Charges</i>	1,152,607	823,094	833,378	10,284	1.2%
<i>Interfund Charges</i>	306,611	325,450	384,566	59,116	18.2%
Subtotal of Operations	2,486,323	2,312,471	2,464,195	151,724	6.6%
<i>Capital Outlay</i>	-	7,500	-	(7,500)	-100.0%
TOTAL EXPENSE	2,486,323	2,319,971	2,464,195	144,224	6.2%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
<i>Legal Services</i>	1,121,523	1,308,136	1,357,437	49,301	3.8%
<i>Claims, Litigation & Insurance</i>	1,364,800	1,011,835	1,106,758	94,923	9.4%
TOTAL EXPENSE	2,486,323	2,319,971	2,464,195	144,224	6.2%

TOTAL PAID STAFF	11.3	12.1	12.4	0.3	2.5%
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Significant Expenditure Changes

- The increase in Interfund Charges is primarily related to an increase in funding for the Claims & Litigation Fund.

EXECUTIVE DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Amount Percent	
Revenues					
<i>Intergovernmental</i>	-	-	250,000	250,000	--
<i>Charges for Services</i>	516,815	527,693	431,055	(96,638)	-18.3%
<i>Other Financing Sources</i>	-	-	261,000	261,000	--
Subtotal of Revenues	516,815	527,693	942,055	414,362	78.5%
Other Sources by Fund					
<i>General</i>	484,472	610,840	2,080,474	1,469,634	240.6%
<i>1st 1/4% Real Estate Excise Tax</i>	-	114,818	-	(114,818)	-100.0%
Subtotal Other Sources	484,472	725,658	2,080,474	1,354,816	186.7%
TOTAL ALL SOURCES	1,001,287	1,253,351	3,022,529	1,769,178	141.2%

Revenues by Group	2006	2007	2008	Amount	Percent
<i>Executive Management</i>	516,815	527,693	431,055	(96,638)	-18.3%
<i>Waterfront Project</i>	-	-	11,000	11,000	--
<i>Lake Whatcom Management</i>	-	-	500,000	500,000	--
Subtotal of Revenues	516,815	527,693	942,055	414,362	78.5%

Significant Revenue Changes

- Intergovernmental Revenues are attributed to anticipated contributions from the County to share the costs of a new Lake Whatcom Watershed Management program.
- Other Financing Sources are attributed to anticipated contributions from the Water Fund to share the costs of a new Lake Whatcom Watershed Management program in the amount of \$250,000 and the cost of the Waterfront Development project in the amount of \$11,000.
- \$117,500 of the decrease in Charges for Services is attributed to the ICAP fee for the Budget function, which will be transferred to the Finance Department from the Executive Department in 2008. The remainder of the change relates in increased ICAP charges for existing Executive Department services.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	793,612	971,935	1,164,511	192,576	19.8%
Supplies	28,613	38,850	54,046	15,196	39.1%
Other Services and Charges	137,936	203,290	904,819	701,529	345.1%
Intergovernmental Services	10	-	855,877	855,877	--
Interfund Charges	41,116	39,276	43,276	4,000	10.2%
TOTAL EXPENSE	1,001,287	1,253,351	3,022,529	1,769,178	141.2%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Executive Management	1,001,287	1,253,351	1,312,850	59,499	4.7%
Waterfront Project	-	-	1,209,679	1,209,679	--
Lake Whatcom Management	-	-	500,000	500,000	--
TOTAL EXPENSE	1,001,287	1,253,351	3,022,529	1,769,178	141.2%

TOTAL PAID STAFF	8.7	10.0	12.4	2.4	24.0%
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Significant Expenditure Changes

- A new Lake Whatcom Watershed Management program is being proposed which adds \$500,000 in costs, off-set by a \$250,000 contribution from the County, and 4 FTEs to the Executive Department budget, pending final decisions on the management structure proposal.
- The Intergovernmental Expense line includes an increase of \$356,000 to pay for the Park Impact Fee waiver that was granted to the Bellingham Housing Authority for their Walton project.
- The Waterfront Redevelopment project costs have been consolidated from various departments into a single group under the Executive Department. This accounts for \$1,095,000 of the overall increase in the Executive Department budget and an increase of 1.0 FTE.
- In 2008, the Budget function will be moved from the Executive Department to the Finance Department. This will result in a \$264,000 decrease in Executive Department budgeted expenditures and a decrease of 2.8 FTEs.

Departmental Objectives for 2008

1. Coordinate a team building training workshop to help the new Council, new Mayor and Department Heads (current and new) all work together effectively. (All Council Goals)
2. Implement recommendations that are developed through the 2007 business survey and economic development strategic planning process. (Council Goal 8)
3. Provide leadership and coordination for a city team charged with minimizing disruptive tenant issues and provide quarterly progress reports to the City Council. (Council Goals 1, 3, 5 and 9)
4. Complete facilities a plan for city facilities (City Hall, Library, Public Works Annex, Police Dept, etc.) that specifies funding and timing for all facility improvements. (Council Goals 1, 6, 8 and 10)
5. Fully implement the public involvement action plan developed in 2007. (All Council Goals)
6. Implement Council adopted Countywide Housing Affordability Task Force recommendations. (Council Goals 3, 4, 5, 8 and 10)
7. Continue to pursue State and federal funds for development of infrastructure for the Waterfront Redevelopment project and for other City projects and programs. (All Council Goals)
8. Work with Whatcom County to implement a unified Lake Whatcom Watershed Management structure. (Council Goal 2)
9. Complete the Waterfront Redevelopment Master Plan and adopt a development agreement with the Port of Bellingham. (Council Goal 4)
10. Work with the Planning Department and the Neighborhoods to develop the plans for at least 3 urban centers. (Council Goals 5 and 8)
11. Increase participation in Map Your Neighborhood (disaster preparedness). (Council Goals 1, 5 and 11)

LEGISLATIVE DEPARTMENT

Council Members

- Bob Ryan
Ward 1
Term 1/04 - 12/07
- Gene Knutson
Ward 2
Term 1/06 - 12/09
- John Watts
Ward 3
Term 1/04 - 12/07
- Don Gischer
Ward 4
Interim Term – 12/07
- Terry Bornemann
Ward 5
Term 1/04 - 12/07
- Barbara Ryan
Ward 6
Term 1/06 - 12/09
- Louise Bjornson
At Large
Term 1/06 – 12/07

Departmental Budget Summary

Revenues by Type and Other Sources by Fund	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Revenues					
<i>Charges for Services</i>	157,678	190,526	204,715	14,189	7.4%
Other Sources by Fund					
<i>General</i>	158,683	166,176	153,670	(12,506)	-7.5%
TOTAL ALL SOURCES	316,361	356,702	358,385	1,683	0.5%

Revenues by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Revenues					
<i>City Council Services</i>	157,678	190,526	204,715	14,189	7.4%
Subtotal of Revenues	157,678	190,526	204,715	14,189	7.4%

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	255,141	288,006	286,665	(1,341)	-0.5%
Supplies	20,324	16,650	17,150	500	3.0%
Other Services and Charges	19,877	30,301	31,211	910	3.0%
Interfund Charges	21,019	21,745	23,359	1,614	7.4%
TOTAL EXPENSE	316,361	356,702	358,385	1,683	0.5%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
City Council Services	316,361	356,702	358,385	1,683	0.5%
TOTAL EXPENSE	316,361	356,702	358,385	1,683	0.5%

TOTAL PAID STAFF	8.6	8.7	8.3	(0.4)	-4.6%
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City Council Goals and Council Objectives for 2008

PREAMBLE:

These goals and the objectives adopted to achieve them are intended to identify the City Council's priorities for 2008, ensure resources are used efficiently and effectively, and establish a basis for measuring the City's success. The goals and performance objectives shown here are representative only, not intended to be a complete or prioritized list, and are numbered for discussion purposes.

Goal 1: Maintain or improve the current level of City services, ensure that all City programs and services help protect or enhance the quality of life in Bellingham and assure that the City's financial and human resources are allocated to achieve the Council's Goals.

Performance Objectives for 2008:

- Focus on maintaining and improving existing services.
- Anticipate the impact of pending annexation requests and possible fluctuations in the economy.
- Conduct Council review of performance measures.
- Explore methods for periodic, city-wide performance audits of departments and programs.
- Address Council staffing needs, resources, ongoing training, and orientation for new members.

Goal 2: Protect and improve the quality of drinking water in the Lake Whatcom Reservoir.

Performance Objectives for 2008:

- Establish policy to restrict development, minimize impacts from development, and manage protected lands in the watershed.
- Establish performance criteria for Goal 2.
- Enable the City's Transfer of Development Rights.
- Reactivate City effort to seek federal and state funding for watershed protection.
- Revisit the need to increase land acquisition funding.

Goal 3: Continue to develop a vibrant downtown that includes a mix of residential, commercial, educational, retail, and cultural uses and amenities with connections between the downtown and waterfront areas.

Performance Objectives for 2008:

- Implement parking capacity improvements planned in 2007.
- Identify the Parking Commission's short-range plans and long-range plans and initiate early action items.
- Identify sites and begin planning for a parking facility.
- Implement Public Facilities District work focus to support downtown core and Arts District work.
- Increase active involvement of the business community in planning.
- Explore the implementation of an entertainment district for downtown.

Goal 4: In partnership with the Port of Bellingham and the broader community, establish and implement a plan to redevelop the central waterfront to substantially reduce contaminants and improve environmental health, increase living-wage jobs, provide public access, recreation and housing, and complement the downtown core and the City's other neighborhoods.

Performance Objectives for 2008:

- Integrate the Waterfront to the downtown core and other neighborhoods.
- Advance bike/pedestrian routes to Waterfront in early planning and design.
- Complete development agreement with the Port of Bellingham.

Goal 5: 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.

Performance Objectives for 2008:

- Revisit the issue of a Landlord Accountability ordinance.
- Plan for more neighborhoods working interdependently on broad issues, e.g., transportation.
- Examine the schedule for neighborhood plan updates and address issues of equity in timing of plan updates.
- Increase number of neighborhood plan updates.
- Be ready to implement neighborhood plan updates.
- Emphasize historic preservation.
- Plan for annexations.

Goal 6: Protect and enhance the City's cultural, educational, recreational, and environmental assets.

Performance Objectives for 2008:

- Develop proposal for percentage of fund allocation for the arts.
- Implement next steps on Cultural District and MBT improvements.
- Review the history and criteria for hotel/motel tax allocation decisions.

Goal 7: Improve coordination of transportation, parking and land use decisions to provide a system that effectively moves people and goods through and around the City.

Performance Objectives for 2008:

- Research and direct staff to bring a proposal for a Transportation Advisory Committee.
- Assess and prioritize locations for Safe Routes to Schools improvements.

Goal 8: Support development of a more diverse and sustainable economy by providing services that maintain a high quality of life. Work with businesses and agencies to support economic development activities that increase living-wage jobs in Bellingham.

Performance Objectives for 2008:

- Follow up on actionable items from 2007 business survey.
- Identify the City's most effective role to improve business.
- Finalize the economic development strategy and explore creating an Economic Development element for Bellingham's Comprehensive Plan.
- Involve the business community in neighborhood planning.
- Facilitate cooperation among the Downtown Renaissance Network, Lettered Streets and Cornwall neighborhoods on the Fountain District village center.

Goal 9: Improve communication between the City and its citizens about all goals, priorities, and challenges.

Performance Objectives for 2008:

- Ensure that BTV10 programs are directly tied to the city's priorities.
- Explore use of BTV10 for emergency notification.
- Review plan for taping of afternoon council committee presentations and other special meetings.
- Consider establishing a citizen outreach review board for BTV10.

Goal 10: Support programs and provide facilities that serve low income families and individuals.

Performance Objectives for 2008:

- Consider the implementation of the Affordable Housing Task Force recommendations.
- Work with the Association of Washington Cities to promote increased federal funding for the Community Development Block Grant program.
- Consider the implementation of the recommendations by the Whatcom Prosperity Project Advisory Committee based on the report, "Experiences of Poverty in Whatcom County" which was coordinated by the Whatcom Coalition for Healthy Communities.

Goal 11: Improve the City's disaster preparedness and response capability.

Performance Objectives for 2008:

- Implement emergency preparedness education at the neighborhood level.
- Continue outreach and coordination with Whatcom County.

NON-DEPARTMENTAL

Non-Departmental is for City-wide expenditures that are not specific to any 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	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent

Other Sources by Fund					
<i>General</i>	5,297,676	3,685,386	3,491,757	(193,629)	-5.3%
<i>2nd 1/4% Real Estate Excise Tax</i>	616,091	622,767	638,152	15,385	2.5%
Subtotal Reserve Adjustments	5,913,767	4,308,153	4,129,909	(178,244)	-4.1%
TOTAL ALL SOURCES	5,913,767	4,308,153	4,129,909	(178,244)	-4.1%

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent

<i>Supplies</i>	3,718	-	-	-	--
<i>Other Services and Charges</i>	29,562	120,000	120,000	-	0.0%
<i>Intergovernmental Services</i>	175,210	285,312	280,511	(4,801)	-1.7%
<i>Interfund Charges</i>	2,000,000	-	-	-	--
Subtotal of Operations	2,208,490	405,312	400,511	(4,801)	-1.2%
<i>Capital Outlay</i>	-	130,000	-	(130,000)	-100.0%
<i>Interfund Transfers</i>	3,705,277	3,772,841	3,729,398	(43,443)	-1.2%
TOTAL EXPENSE	5,913,767	4,308,153	4,129,909	(178,244)	-4.1%

Significant Expenditure Changes

- Capital Outlay is decreasing because the Waterfront Development project costs that were originally budgeted as Non-Departmental are now consolidated under the Waterfront Group, which is part of the Executive Department.

BELLINGHAM – WHATCOM PUBLIC FACILITIES DISTRICT

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

Departmental Budget Summary

Revenues and Other Sources by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
Taxes	1,098,666	1,144,500	1,203,442	58,942	5.2%
Intergovernmental	6,055	-	-	-	--
Miscellaneous	215,990	165,686	288,846	123,160	74.3%
Non-Revenues	-	-	2,885,000	2,885,000	--
Other Financing Sources	-	10,250,000	-	(10,250,000)	-100.0%
Subtotal of Revenues	1,320,711	11,560,186	4,377,288	(7,182,898)	-62.1%
Other Sources by Fund					
Public Facilities District	135,206	294,922	2,199,296	1,904,374	645.7%
TOTAL ALL SOURCES	1,455,917	11,855,108	6,576,584	(5,278,524)	-44.5%

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
Public Facilities District	1,207,241	11,461,681	4,172,394	(7,289,287)	-63.6%
Public Facilities Dist Admin	113,470	98,505	204,894	106,389	108.0%
Subtotal of Revenues	1,320,711	11,560,186	4,377,288	(7,182,898)	-62.1%

Significant Revenue Changes

- The decrease in Other Financing Sources is due to the removal of the 2007 bond issue revenue for construction of the Art and Children's Museum and for design work related to Phase II of the Mount Baker Theatre renovations.
- The increase in Non-Revenues is for revenue from 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.
- The increase in PFD Administration revenue is due to an increase in Interest Income for the temporary increase in PFD cash between the bond issue and the actual disbursements for the construction projects.

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	84,057	90,521	80,526	(9,995)	-11.0%
Supplies	3,263	4,814	5,029	215	4.5%
Other Services and Charges	41,254	84,460	66,627	(17,833)	-21.1%
Intergovernmental Services	10,658	10,050	50	(10,000)	-99.5%
Interfund Charges	14,554	17,583	18,839	1,256	7.1%
Subtotal of Operations	153,786	207,428	171,071	(36,357)	-17.5%
Debt Service	-	171,246	497,000	325,754	190.2%
Capital Outlay	760,323	10,918,964	5,338,240	(5,580,724)	-51.1%
Interfund Transfers	541,808	557,470	570,273	12,803	2.3%
TOTAL EXPENSE	1,455,917	11,855,108	6,576,584	(5,278,524)	-44.5%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Public Facilities Dist Admin	1,455,917	11,855,108	6,576,584	(5,278,524)	-44.5%
TOTAL EXPENSE	1,455,917	11,855,108	6,576,584	(5,278,524)	-44.5%

TOTAL PAID STAFF	1.0	1.0	0.5	(0.5)	-50.0%
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Significant Expenditure Changes

- Capital Outlay is decreasing due to the removal of \$10.9 million of one-time 2007 costs associated with the Art & Children's Museum. In 2008, \$5.4 million is budgeted for the Phase II renovations at the Mount Baker Theatre.
- 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 budgetary funding for these tasks.

Departmental Objectives for 2008

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

1. Complete construction of Phase II renovations to the Mount Baker Theatre. (Council Goals 3, 5, and 6)
2. Complete construction of the Art & Children's Museum with a planned opening in spring 2009. (Council Goals 3, 5 and 6)
3. Complete Flora Street and Grand Avenue "place-making" and streetscape improvements adjacent to the Art & Children's Museum project in 2008 or early 2009 in coordination with other Regional Center projects. (Council Goals 3, 5, and 6)

PUBLIC WORKS DEPARTMENT

Departmental Budget Summary

Revenues and Other Sources by Type	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Revenues					
Taxes	10,224,398	10,796,365	11,210,000	413,635	3.8%
Licenses and Permits	178,661	184,000	232,890	48,890	26.6%
Intergovernmental	3,289,947	6,683,111	14,221,239	7,538,128	112.8%
Charges for Services	41,091,584	42,232,025	44,747,352	2,515,327	6.0%
Fines and Forfeits	119,007	107,734	1,113,591	1,005,857	933.6%
Miscellaneous	9,201,295	9,469,605	13,727,779	4,258,174	45.0%
Non-Revenues	18,318,619	846,840	-	(846,840)	-100.0%
Other Financing Sources	1,328,320	235,450	355,500	120,050	51.0%
Subtotal of Revenues	83,751,831	70,555,130	85,608,351	15,053,221	21.3%
Other Sources by Fund					
Street	1,657,182	575,755	2,393,433	1,817,678	315.7%
Arterial St Construction	167,460	167,201	89,468	(77,733)	-46.5%
Paths & Trails Reserve	(6,635)	(5,411)	(6,479)	(1,068)	-19.7%
Capital Maint	9,173	56,749	308,762	252,013	444.1%
Olympic Pipeline Incident	155,664	(25,923)	513,974	539,897	2082.7%
Olympic - Restoration	591,114	(7,913)	-	7,913	100.0%
1st 1/4% Real Estate Excise Tax	967,557	560,000	2,010,000	1,450,000	258.9%
2nd 1/4% Real Estate Excise Tax	761,978	1,400,000	1,600,000	200,000	14.3%
Public Safety Dispatch	-	-	55,000	55,000	--
City Hall Annex	25,972	-	-	-	--
Water	(6,158,803)	1,190,813	2,137,214	946,401	79.5%
Wastewater	3,141,272	3,398,803	1,751,054	(1,647,749)	-48.5%
Storm/Surface Water Utility	(647,614)	119,432	961,751	842,319	705.3%
Solid Waste	3,135,942	299,530	38,760	(260,770)	-87.1%
Parking Services	(390,331)	(277,505)	1,420,577	1,698,082	611.9%
Fleet Administration	(242,040)	218,755	648,541	429,786	196.5%
Purchasing/Materials Mngmt	(97,932)	248,791	177,423	(71,368)	-28.7%
Facilities Administration	(63,312)	112,439	402,740	290,301	258.2%
Nat Res Protect & Restoration	(159,024)	(189,803)	2,685,000	2,874,803	1514.6%
Subtotal Reserve Adjustments	2,847,623	7,841,713	17,187,218	9,345,505	119.2%
TOTAL ALL SOURCES	86,599,454	78,396,843	102,795,569	24,398,726	31.1%

Departmental Budget Summary (continued)

Revenues by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Revenues					
<i>Public Works</i>	11,962,548	13,176,374	13,807,312	630,938	4.8%
<i>Public Works Administration</i>	445,828	461,253	464,748	3,495	0.8%
<i>PW Treatment Plants Operations</i>	1,405,126	1,390,856	1,397,590	6,734	0.5%
<i>PW Water/Wastewater Utility Ops</i>	24,591,546	25,031,569	27,649,674	2,618,105	10.5%
<i>Public Works Maintenance Ops</i>	1,591,060	1,531,357	1,515,565	(15,792)	-1.0%
<i>Public Works Maint Admin</i>	518,462	573,206	541,160	(32,046)	-5.6%
<i>Purchasing and Material Mgmt Ops</i>	2,242,681	2,269,953	1,914,089	(355,864)	-15.7%
<i>Public Works Fleet Operations</i>	3,085,885	2,669,026	6,117,759	3,448,733	129.2%
<i>Public Works Financial Mgmt</i>	4,305,543	1,316,580	411,176	(905,404)	-68.8%
<i>PW Supervision and Technology</i>	1,666,321	2,425,793	1,964,607	(461,186)	-19.0%
<i>Public Works Facilities Ops</i>	1,684,591	1,715,999	1,818,950	102,951	6.0%
<i>PW Solid Waste Remediation</i>	1,117,704	765,000	875,000	110,000	14.4%
<i>PW Transportation Management</i>	1,735,125	1,829,545	3,206,384	1,376,839	75.3%
<i>Public Works Engineering Svcs</i>	1,352,295	1,379,400	1,660,100	280,700	20.3%
<i>PW Capital Improvements</i>	7,437,212	160,932	339,617	178,685	111.0%
<i>Public Works Construction</i>	2,227,430	5,531,539	13,321,232	7,789,693	140.8%
<i>PW Storm and Surface Water Mgmt</i>	4,247,024	4,524,564	4,883,071	358,507	7.9%
<i>Environmental Resources Ops</i>	1,195,669	1,041,725	785,664	(256,061)	-24.6%
<i>PW Acquisition and Facilities Mgmt</i>	116,094	108,879	112,145	3,266	3.0%
<i>PW Watershed Acquisition/Mgmt</i>	10,288,286	2,102,203	2,172,140	69,937	3.3%
<i>Commercial Leasing</i>	535,401	549,377	650,368	100,991	18.4%
Subtotal of Revenues	83,751,831	70,555,130	85,608,351	15,053,221	21.3%

Significant Revenue Changes

- The increase in Intergovernmental Revenues reflects increases in grant receipts.
- Charges for Services increases are primarily driven by anticipated increases in utility generated revenues.
- Miscellaneous revenues are increasing by \$2.5 million for a one-time transfer from the Fire Department for new fire apparatus acquisition and by \$700,000 for increased Fleet contributions to ensure sufficient funds are available when vehicles are due for replacement.
- Fines are increasing by \$820,000 because Parking Fine Revenue will now be credited to the Parking Services Fund. In 2007, this revenue was budgeted in the Judicial and Support Services Department.

Public Works Department

Departmental Budget Summary (continued)

Expenditures by Type	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Salaries and Benefits	14,110,371	15,966,434	17,029,151	1,062,717	6.7%
Supplies	3,729,723	3,602,834	3,730,765	127,931	3.6%
Other Services and Charges	8,650,267	10,305,152	12,836,828	2,531,676	24.6%
Intergovernmental Services	5,198,034	5,296,168	5,871,966	575,798	10.9%
Interfund Charges	12,609,718	13,410,548	13,408,180	(2,368)	0.0%
Subtotal of Operations	44,298,113	48,581,136	52,876,890	4,295,754	8.8%
Debt Service	10,999,752	5,716,913	7,593,908	1,876,995	32.8%
Capital Outlay	27,509,070	23,267,500	41,056,860	17,789,360	76.5%
Interfund Transfers	3,792,519	831,294	1,267,911	436,617	52.5%
TOTAL EXPENSE	86,599,454	78,396,843	102,795,569	24,398,726	31.1%

Expenditures by Group	2006	2007	2008	Change from 2007	
	Actual	Adopted	Budget	Amount	Percent
Public Works Administration	445,828	477,146	625,890	148,744	31.2%
PW Treatment Plants Operations	8,094,526	9,454,870	11,499,692	2,044,822	21.6%
PW Water/Wastewater Utility Ops	11,766,510	12,272,069	13,328,500	1,056,431	8.6%
Public Works Maintenance Ops	5,071,698	6,238,817	6,365,914	127,097	2.0%
Public Works Maint Admin	518,465	583,406	592,434	9,028	1.5%
Purchasing and Material Mgmt Ops	2,148,754	2,502,222	2,096,662	(405,560)	-16.2%
Public Works Fleet Operations	2,843,845	2,862,672	6,766,300	3,903,628	136.4%
Public Works Financial Mgmt	10,868,546	5,295,621	5,062,149	(233,472)	-4.4%
PW Supervision and Technology	1,803,340	2,708,496	2,737,683	29,187	1.1%
Public Works Facilities Ops	1,781,967	2,065,403	3,171,577	1,106,174	53.6%
PW Solid Waste Remediation	3,941,350	632,060	638,000	5,940	0.9%
PW Transportation Management	3,506,794	3,766,576	7,096,410	3,329,834	88.4%
Public Works Engineering Svcs	2,421,888	3,035,863	3,203,856	167,993	5.5%
PW Capital Improvements	10,066,425	8,390,000	7,955,000	(435,000)	-5.2%
Public Works Construction	7,797,951	11,610,000	22,206,160	10,596,160	91.3%
PW Storm and Surface Water Mgmt	1,816,696	1,890,498	2,056,679	166,181	8.8%
Environmental Resources Ops	2,014,550	1,116,622	4,681,081	3,564,459	319.2%
PW Acquisition and Facilities Mgmt	195,238	184,620	202,856	18,236	9.9%
PW Watershed Acquisition/Mgmt	8,997,546	2,864,268	2,110,003	(754,265)	-26.3%
Commercial Leasing	497,537	445,614	398,723	(46,891)	-10.5%
TOTAL EXPENSE	86,599,454	78,396,843	102,795,569	24,398,726	31.1%

TOTAL PAID STAFF	221.1	235.7	239.2	3.5	1.5%
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Significant Expenditure Changes

- Capital Outlay is increasing by \$11.9 million for increased construction activity budgeted for 2008, including \$8.7 million for Waterfront related construction. It is also increasing by \$3.6 million for the acquisition and make-ready costs associated with fire apparatus replacement. Lastly, \$1.9 million is budgeted to enhance downtown parking.
- Debt Service is increasing 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.
- Other Services and Charges are increasing by \$1.5 million for a redesign of the Public Works facility. It is also increasing by \$1.4 million for building maintenance projects including City Hall HVAC, Flag Plaza work and Reservoir Recoating.
- The increase in Salaries and Benefits comes from expected increases in costs for existing positions and the net increase of 3.5 FTEs in the department. New positions include a Utility Locator, a Parking Meter Collector, an Accounting Assistant, and a Conservation Specialist. These are off-set by 2 Technology positions that are moving to the Information Technology Services Department in the General Fund and 0.8 FTE for the Governmental Relations Director which changes to a contracted service in 2008. The remainder of the increase is for temporary labor.

Public Works Department

Departmental Budget Summary By Fund

Public Works Expenditures by Fund then by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Street Fund					
Public Works Administration	445,828	477,146	625,890	148,744	31.2%
Public Works Maint Admin	518,465	583,406	592,434	9,028	1.5%
Public Works Maintenance Ops	2,967,590	3,581,337	3,596,960	15,623	0.4%
Public Works Financial Mgmt	2,796,821	812,347	648,621	(163,726)	-20.2%
PW Supervision and Technology	1,803,340	2,708,496	2,737,683	29,187	1.1%
PW Transportation Management	2,475,218	2,689,070	3,199,442	510,372	19.0%
Public Works Engineering Svcs	2,421,888	3,035,863	3,203,856	167,993	5.5%
Public Works Construction	5,362,710	9,210,000	16,487,000	7,277,000	79.0%
Environmental Resources Ops	1,048,405	946,409	913,463	(32,946)	-3.5%
PW Acquisition and Facilities Mgmt	168,454	184,620	202,856	18,236	9.9%
Street Fund Total	20,008,719	24,228,694	32,208,205	7,979,511	32.9%
Arterial Street Construction Fund					
Public Works Financial Mgmt	208,656	206,740	179,540	(27,200)	-13.2%
Public Works Construction	527,087	500,000	500,000	-	0.0%
Arterial St Constr Fund Total	735,743	706,740	679,540	(27,200)	-3.8%
Capital Maintenance Fund					
Public Works Facilities Ops	7,963	130,000	510,000	380,000	292.3%
Commercial Leasing	99,964	22,800	-	(22,800)	-100.0%
Capital Maint Fund Total	107,927	152,800	510,000	357,200	233.8%
Olympic Pipeline Incident					
Environmental Resources Ops	187,408	-	545,974	545,974	--
Olympic Restoration Fund Total	187,408	-	545,974	545,974	--
Olympic - Restoration					
Environmental Resources Ops	607,051	-	-	-	--
Pipeline Incident Fund Total	607,051	-	-	-	--
1st 1/4% Real Estate Excise Tax Fund					
Public Works Facilities Ops	35,381	60,000	60,000	-	0.0%
Public Works Construction	1,146,176	500,000	1,950,000	1,450,000	290.0%
1st 1/4% REET Fund Total	1,181,557	560,000	2,010,000	1,450,000	258.9%
2nd 1/4% Real Estate Excise Tax Fund					
Public Works Construction	761,978	1,400,000	3,269,160	1,869,160	133.5%
2nd 1/4% REET Fund Total	761,978	1,400,000	3,269,160	1,869,160	133.5%
Public Safety Dispatch					
Public Works Facilities Ops	-	-	55,000	55,000	--
Public Safety Disp. Fund Total	-	-	55,000	55,000	--

Departmental Budget Summary By Fund (continued)

Public Works Expenditures by Fund then by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
City Hall Annex Fund					
<i>PW Acquisition and Facilities Mgmt</i>	26,784	-	-	-	--
City Hall Annex Fund Total	26,784	-	-	-	--
Water Fund					
<i>PW Treatment Plants Operations</i>	2,753,891	3,252,393	4,736,082	1,483,689	45.6%
<i>PW Water/Wastewater Utility Ops</i>	6,930,045	7,303,807	7,913,956	610,149	8.4%
<i>Public Works Financial Mgmt</i>	703,302	1,141,102	1,244,416	103,314	9.1%
<i>PW Capital Improvements</i>	3,945,244	1,348,000	2,250,000	902,000	66.9%
<i>Environmental Resources Ops</i>	171,686	170,213	336,644	166,431	97.8%
<i>PW Watershed Acquisition/Mgmt</i>	8,997,546	2,864,268	2,110,003	(754,265)	-26.3%
Water Fund Total	23,501,714	16,079,783	18,591,101	2,511,318	15.6%
Wastewater Fund					
<i>PW Treatment Plants Operations</i>	5,340,635	6,202,477	6,763,610	561,133	9.0%
<i>PW Water/Wastewater Utility Ops</i>	4,836,465	4,968,262	5,414,544	446,282	9.0%
<i>Public Works Financial Mgmt</i>	6,357,557	2,287,598	2,220,840	(66,758)	-2.9%
<i>Public Works Facilities Ops</i>	-	-	125,000	125,000	--
<i>PW Capital Improvements</i>	5,630,697	6,133,000	4,000,000	(2,133,000)	-34.8%
Wastewater Fund Total	22,165,354	19,591,337	18,523,994	(1,067,343)	-5.4%
Storm/Surface Water Utility Fund					
<i>Public Works Maintenance Ops</i>	1,580,510	2,028,440	2,147,676	119,236	5.9%
<i>Public Works Financial Mgmt</i>	10,000	-	-	-	--
<i>Public Works Facilities Ops</i>	-	-	125,000	125,000	--
<i>PW Capital Improvements</i>	490,484	909,000	1,705,000	796,000	87.6%
<i>PW Storm and Surface Water Mgmt</i>	1,816,696	1,890,498	2,056,679	166,181	8.8%
SSWU Fund Total	3,897,690	4,827,938	6,034,355	1,206,417	25.0%
Solid Waste Fund					
<i>Public Works Maintenance Ops</i>	523,598	629,040	621,278	(7,762)	-1.2%
<i>Public Works Financial Mgmt</i>	792,210	795,823	768,732	(27,091)	-3.4%
<i>PW Solid Waste Remediation</i>	3,941,350	632,060	638,000	5,940	0.9%
Solid Waste Fund Total	5,257,158	2,056,923	2,028,010	(28,913)	-1.4%
Parking Services Fund					
<i>PW Transportation Management</i>	1,031,576	1,077,506	3,896,968	2,819,462	261.7%
<i>Commercial Leasing</i>	203,495	139,053	147,400	8,347	6.0%
Parking Services Fund Total	1,235,071	1,216,559	4,044,368	2,827,809	232.4%
Fleet Administration Fund					
<i>Public Works Financial Mgmt</i>	-	25,109	-	(25,109)	-100.0%
<i>Public Works Fleet Operations</i>	2,843,845	2,862,672	6,766,300	3,903,628	136.4%
Fleet Admin Fund Total	2,843,845	2,887,781	6,766,300	3,878,519	134.3%

Public Works Department

Departmental Budget Summary By Fund (continued)

Public Works Expenditures by Fund then by Group	2006 Actual	2007 Adopted	2008 Budget	Change from 2007	
				Amount	Percent
Purchasing/Materials Management Fund					
<i>Purchasing and Material Mgmt Ops</i>	2,148,754	2,502,222	2,096,662	(405,560)	-16.2%
<i>Public Works Financial Mgmt</i>	-	21,522	-	(21,522)	-100.0%
Purch/Matl Mgmt Fund Total	2,148,754	2,523,744	2,096,662	(427,082)	-16.9%
Facilities Administration Fund					
<i>Public Works Financial Mgmt</i>	-	5,380	-	(5,380)	-100.0%
<i>Public Works Facilities Ops</i>	1,738,623	1,875,403	2,296,577	421,174	22.5%
<i>Commercial Leasing</i>	194,078	283,761	251,323	(32,438)	-11.4%
Facilities Admin Fund Total	1,932,701	2,164,544	2,547,900	383,356	17.7%
Natural Resource Protection & Restoration Fund					
<i>Environmental Resources Ops</i>	-	-	2,885,000	2,885,000	--
Nat Res Protect Restore Fund	-	-	2,885,000	2,885,000	--
TOTAL ALL FUNDS	86,599,454	78,396,843	102,795,569	24,398,726	31.1%

Departmental Objectives for 2008

Public Works Administration

1. Proceed with implementation of the Waterfront Redevelopment Master Plan and Development Agreement, including designing infrastructure improvements. (Council Goals 3, 4, 5, 6, 7 and 8)
2. Design a new building to house Public Works for a more efficient operation, and to make space available in City Hall to meet the needs of other City departments. (Council Goal 1)

Treatment Plants

Post Point Pollution Control Plant

1. Initiate a partnership with Puget Sound Energy to analyze new technologies and system components to increase efficiency and reduce power use. (Council Goals 1 and 6)
2. Implement vulnerability assessment of the City's wastewater treatment plant, including working with local emergency responders to ensure that facilities are protected under a variety of potential threats. (Council Goals 1, 6 and 11)

Water Filtration Plant

3. Design and install an under-drain air scour system, which will work in conjunction with new filter under-drains installed in 2007 and allow uniform distribution of air and water to provide the vigorous agitation required for effective filter media cleaning. (Council Goal 2)
4. Upgrade the water treatment plant's primary power service by installing a new transformer and generator transfer switch with all associated gear, which will bring a more reliable power source to the plant. (Council Goal 2)

Water / Wastewater Utilities

Water

1. Minimize unaccounted for water by completing inspections and repairs of aging pipe networks that have a historical record of leaks. (Council Goal 2)
2. Implement procedures and methods outlined in the 2007 Water Distribution Training Program (WDTP) by building constructive work groups and trainee workshops that focus on core performance measures. (Council Goal 1)

Wastewater

3. Implement and monitor the Fats, Oils and Grease (FOG) control program to ensure compliance. Evaluate staffing requirements to maintain program once implemented in 2008. (Council Goal 1)

Departmental Objectives for 2008 (continued)

Maintenance Operations

Street Maintenance

1. Implement a new maintenance management system that will improve scheduling planned maintenance with system priorities and integration with growth and development plans. (Council Goal 1)
2. Update the Public Works Snow and Ice Removal Operations procedures to reflect city growth and increase the efficiency of Public Works Operations. (Council Goal 1)

Storm and Surface Water Maintenance

3. Monitor the stormwater collection system scanning program; continue systematic improvements to recondition the stormwater collection system. Evaluate funding adequacy in 2008 as scanning progresses. (Council Goal 1)
4. Develop a storm and surface water system-wide maintenance management program with procedures for identifying system deficiencies and improve scheduling planned maintenance with system priorities and integration with growth and development plans. (Council Goal 1)

Solid Waste Operations

5. Evaluate Clean Green operations and determine if site modifications are warranted to increase operational efficiencies. Evaluate material handling practices as a part of the efficiencies analysis. (Council Goal 1)

Purchasing, Materials Management, Fleet, Operations Administration

Fleet Operations

1. Continue to develop and implement bio-diesel fuel program for city-wide fleet. (Council Goals 1, 2, 4 and 6)

Warehouse

2. Review all chemicals inventoried for alternative "green products" and work with purchasing staff to find substitute products. (Council Goals 1, 2, 4 and 6)

Administration / Office

3. Complete procedures and cross train relief reception staff to handle Emergency Operations Center phone duties during emergencies. (Council Goal 11)

Purchasing

4. Coordinate implementation of Environmental Purchasing Policy with Environmental Educator and Green Team. Report to the Mayor and City Council in April of 2008. (Council Goals 1, 2, 4 and 6)

Departmental Objectives for 2008 (continued)

Supervision and Technology

Technical Services

1. Implement a new Maintenance Management System as outlined in the department's information management master plan. (Council goal 1)
2. Implement an on-line mapping application on the website for public information self service. (Council goals 1, 5, 7, 9 and 11)
3. Expand the department's radio meter reading system. (Council goals 1 & 9)
4. Evaluate the Geographic Information System (GIS) services provided to other city departments and the community to ensure adequate services are provided. (Council Goal 7 and 8)

Facilities Operations

1. Evaluate effectiveness of Green Clean custodial programs and implement any necessary actions and equipment to ensure new programs are both cost effective and protecting the environment. (Council Goal 6)
2. Acquire new capital facility equipment and controls for power, heating, ventilation, and air conditioning systems to implement energy savings identified by the Energy Management Program that was implemented in 2007. Install computer-based system(s) and train Facilities Maintenance staff. (Council Goals 1 and 6)

Transportation Management

Communications

1. Re-structure 800 megahertz radios to utilize the lower end of the 800 band to reduce interference with NEXTEL and comply with a Federal Communications Commission (FCC) order. (Council Goal 11)
2. Complete radio system upgrades to provide a City-wide radio network capable of seamless interoperability between differing sites, channels and agencies. (Council Goal 11)

Signals

3. Upgrade an additional 20 signalized intersections along major commuter routes with Intelligent Transportation System (ITS) components and Transit Signal Priority (TSP) components to expand more efficient multi-modal programs. (Council Goal 7)
4. Implement a fiber optic communication network to expand CCTV and traffic signal interoperability to all departments involved as emergency response providers for increased efficiency in the event of a disaster or major traffic disruption. (Council Goals 7 and 11)

Departmental Objectives for 2008 (continued)

Parking

5. If funding allows, begin design and construction of a structured parking facility as identified in the 2007 planning process to locate and explore the potential for joint public/private development opportunities in the downtown core. (Council Goal 3)
6. Improve communication between the Parking Commission, City Departments and users of the parking system. (Council Goal 9)

Engineering Services

Design and Construction

1. Complete construction of first phase renovation of the Federal Building utilizing \$2.61 Million of federal funds received for that purpose. (Council Goal 3, 6 and 8)
2. Complete construction of Phase II of the Sunset Drive widening, pedestrian and bicycle improvement project. (Council Goals 1 and 7)
3. Design and construct sidewalk and bike lanes on Northwest Avenue from McLeod Road to Bakerview Road together with a roundabout at the intersection of Northwest and Interstate 5. (Council goals 1, 7 and 10)
4. Construct streetscape improvements at the intersection of Bay and Holly Street that distinguish the entrance to the arts district, provide improved pedestrian safety and expand public space. (Council Goal 3 and 5)
5. Construct pedestrian and bicycle facilities on Fraser Street, completing the corridor between Civic Field and Woburn Street for alternative modes of travel. (Council Goals 1, 6 and 10)

Development

6. Develop an alternative approach of measuring Concurrency that allows downtown redevelopment and development of urban villages. (Council Goal 7) Continue to refine the Permit Center to streamline and coordinate the permitting process by close interaction with Permit Center staff. (Council Goal 7)

Storm and Surface Water Utility Services

Stormwater Engineering

1. Using the updated Stormwater Master Plan, complete the development of a 6-year and 20-year implementation plan for capital projects (50% complete in 2007). (Council Goal 1 and 2)
2. Modify the Brentwood Water Quality Facility to improve phosphorous control. (Council Goal 2)
3. Retrofit the stormwater outfalls at Dakin Street and Flynn Street as a part of the Lake Whatcom water quality improvement plan. (Council Goal 2)

Departmental Objectives for 2008 (continued)

Environmental Services

1. Evaluate Department of Ecology, TMDL report and provide recommendations to Council. (Council Goals 1 and 2)
2. Evaluate and recommend to Council options for service contracts for watershed properties land management and restoration activities. (Council Goal 2)
3. Develop Phase 3 tasks for the Climate Protection Plan. (Council Goal 1)
4. Expand community outreach programs to include non-traditional audiences and venues. (Council Goal 9)
5. Seek additional grant funding for implementing the 6-year restoration projects plan. (Council Goal 2)
6. Seek partnerships and grant funding for implementation of habitat restoration projects in Bellingham Bay. (Council Goal 2)

Property Management Services

Lake Whatcom Land Acquisition

1. Identify, prioritize, and purchase watershed properties utilizing the available Budget. (Council Goal 1)

Commercial Leasing

2. Achieve an 80% average annual occupancy rate for all leased properties. (Council Goal 5)

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The Capital Budget for 2008 includes all expenditure types for capital-related needs, regardless of whether they meet the accounting definition of capital outlay. This summary is provided specifically for the Preliminary Budget Document. A more detailed Capital Budget will be provided in the Adopted Budget Document, which will also show the breakdown of expenditures by type. In this summary, a description is provided for projects or other individual capital expenditures of \$100,000 or greater. Capital expenditures of less than \$100,000 are shown only in aggregate as part of this summary total page.

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

<i>Department</i>	<i>Total of Projects \$100,000 or Greater</i>	<i>Total of Projects Less Than \$100,000</i>	<i>Total Capital Projects</i>	<i>Percent of Total</i>
Public Works Department	40,381,860	675,000	41,056,860	62.48%
Library	9,720,000	22,350	9,742,350	14.83%
Park Department	6,543,343	544,825	7,088,168	10.79%
Public Facilities District	5,251,000	87,240	5,338,240	8.12%
Fire Department	974,596	12,000	986,596	1.50%
Museum	300,000	13,500	313,500	0.48%
Planning Department	256,248	157,781	414,029	0.63%
Information Technology Services Department	210,000	261,000	471,000	0.72%
Police Department	180,000	90,624	270,624	0.41%
Judicial and Support Services	--	27,500	27,500	0.04%
Total Capital Outlay	63,817,047	1,891,820	65,708,867	100.00%

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Bellingham Waterfront Restoration Phase I/Laurel Street	PWE-Street	This project includes the construction of a new bridge on the Laurel Street right-of-way between State Street and Cornwall Avenue. This bridge will allow additional access to the Waterfront Restoration site, and will include facilities for pedestrians and bicycles. The bridge also will be constructed to allow future relocation of the BNSF railroad single track main line from its existing location in 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.	These improvements will increase annual maintenance costs by approximately \$2,838 per year.	7,920,000
Sunset Drive Phase II - Woburn to City Limits	PWE-Street	Phase II of the Sunset Drive Improvements will begin east of Woburn Street and continue the retrofit to urban arterial street standards to the City Limits. The project includes pavement widening, bicycle lanes, turn lanes, curbs, gutters, sidewalks, enclosed drainage and street lighting. This will connect the existing bike and pedestrian networks currently constructed on Sunset (west of Woburn) and McLeod Road (leading to Squallicum High School) in Phase I. Phase II includes the provision of sewer main replacement as part of the roadway project.	Rehabilitation and replacement will increase service life and possibly result in lower annual maintenance costs. Such costs are not quantifiable.	4,300,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Fleet Transportation Equipment Replacements	PW-Operations	Replacement due to life cycle and mechanical condition.	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.	3,929,000
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.	Replacing aging water mains may result in lower annual maintenance costs by increasing system reliability and thus reducing incidents of failure. Such costs are not quantifiable.	2,050,000
PW Building/Relocation Project	PWE-Wastewater	This includes the feasibility study and design for the new facility to house Public Works staff from City Hall and PW-Operations on Pacific Street.	No impact to operating budget.	2,000,000
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 as an arterial standard street. The completed roadway will allow for industrial traffic to access existing industrial uses in the area without traveling through the surrounding residential neighborhood.	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.	1,942,000
Parking Structure	PW-Operations	Site selection and acquisition of land for a new parking structure.	None associated with land acquisition.	1,900,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Fraser Street Bicycle and Pedestrian Phase III	PWE-Street	Improve Fraser Street between the existing Regency Apartments and Lincoln Street with bicycle lanes and curb, gutter and sidewalks. Improve Puget Street from Fraser Street to the terminus of existing sidewalks with curb, gutter and sidewalks. The project will be constructed in three phases.	This project will result in increased operating costs for pavement and surface maintenance, storm water maintenance, illumination maintenance and electrical energy consumption. Annual increase is approximately \$1,648 per year.	1,838,560
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.	Replacing aging sewer mains may result in lower annual maintenance costs. Such costs are not quantifiable.	1,500,000
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.	None.	945,000
Northwest/McLeod Phase II Roundabout	PWE-Street	Construct curb, gutter and sidewalk on one side of McLeod Road between Northwest Road and Maplewood Avenue.	This project will result in increased operating costs for pavement and surface maintenance, storm water maintenance, illumination maintenance and electrical energy consumption. Annual increase is approximately \$5,751 per year.	930,600
Annual Pavement Resurfacing	PWE-Street	The goal of this program is to maintain existing streets to protect the initial investment in the street and to ensure an adequate quality driving surface at an optimized life-cycle cost. Approximately 5% of the City's streets require rehabilitation each year.	This activity may reduce the annual cost of pothole repairs by approximately \$6,000 per year.	700,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Fleet Heavy Duty Work Equipment Replacements	PW-Operations	Replacement due to life cycle and mechanical condition.	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.	698,000
Bakerview - Irongate Traffic Signal	PWE-Street	Proposed development in the area will extend Irongate Road northeast to Hannegan Road resulting in additional traffic crossing the intersection of Bakerview and Irongate. Currently, insufficient gaps occur to accommodate industrial type traffic to safely access Bakerview Road. Increased volumes on Bakerview will warrant signalization of the intersection soon.	This project will result in increased costs for electrical energy consumption.	650,000
Electric Ave Pedestrian and Bike Improvements	PWE-Street	Construct 3/4 street improvements along Electric Avenue between Bloedel Donovan Park and Lakeway Drive. The improvements will link the new pedestrian facility constructed across the bridge spanning the Lake Whatcom/Whatcom Creek outflow to the pedestrian facilities constructed with the Lakeway/Electric/Birch intersection project.	This project will result in increased operating costs for pavement and surface maintenance, storm water maintenance, illumination maintenance and electrical energy consumption. Annual increase is approximately \$11,227 per year.	550,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
North Shore Drainage/Bike/Pedestrian Improvements	PWE-Street	Northshore Drive between Alabama and Britton Road is in need of resurfacing and stormwater improvements which also offers the opportunity to connect a missing gap in the sidewalk network on one side between Connecticut Street and Poplar Drive and bicycle lanes if physical space allows. Due to the location within the Lake Whatcom Watershed, the use of pervious concrete materials and low impact development techniques will be used wherever possible.	Rehabilitation of pavement and replacement of storm drainage will increase service life and possibly result in lower annual maintenance. However, the additional curb and sidewalk will increase costs slightly. Cumulative impact determined to be negligible.	550,000
Information Management Master Plan Implementation	PW-Operations	Implementation of the findings from the Information Management Master Plan which will likely include: new/upgraded MMS 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.	Operating cost impact was not assessed as part of the Information Management Master Plan. A cost benefit analysis will be done as part of the implementation plan.	500,000
Annual Downtown Street/Sidewalk Improvements	PWE-Street	This project is intended to improve existing streets and sidewalks in the downtown area to provide beautification and create a more pedestrian-friendly environment. The 2008 power undergrounding project 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.	This activity may reduce the annual costs of maintenance for these alleys by providing a new pavement surface and underground power service. The enhanced streetscape will increase annual maintenance costs in future years as trewell grates, street treatments and other enhancements are more expensive to maintain or replace than standard street design. The actual value is uncertain.	500,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Bridge Rehabilitation Program - Replacement	PWE-Street	Complete projects identified during the biennial bridge inspections to sustain the service life of these structures. This project will include select replacement of existing structures.	Rehabilitation and replacement will increase service life and possibly result in lower annual maintenance costs. Such costs are not quantifiable.	500,000
Cornwall Avenue Resurfacing	PWE-Street	Cornwall Avenue between York Street and E. North Street will be completely resurfaced. In conjunction with replacement of approximately 7,800 linear feet of water main beneath Cornwall Avenue between Chestnut Street and W. Illinois Street. Public Works will work with neighborhoods to explore possibilities for bicycle and pedestrian improvements.	Replacing aging water mains and resurfacing the existing street may result in lower annual maintenance costs by increasing system reliability and reducing pothole repairs. Such costs are not quantifiable.	500,000
Cultural Arts District Streetscape Enhancement	PWE-Street	This project includes the beautification and reconstruction of Flora Street and connecting streets in the arts and cultural district. This project will be coordinated with the new Art and Children's Museum construction.	This enhanced streetscape will increase annual maintenance costs in future years by approximately \$25,000 as brick treatments and bollards and trewell grates are more expensive to maintain or replace than standard street design.	500,000
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.	Impact on operating costs is not available at this time. Costs for this system are not tracked on a per-unit basis.	400,000
Fish Passage Improvements	PWE-Stormwater	Removal and replacement of culverts to remove fish blockages. Includes project identification and design. Project for 2008: Spring Creek.	Project will decrease the need for culvert maintenance at the locations. An unknown positive impact should result.	400,000
Padden Creek Daylighting	PWE-Stormwater	Reopen Padden Creek, decrease reliance on the tunnel for flood control and improve fish passage.	Maintenance costs should decrease during flood periods. This would remove a large potential flood liability to the City.	355,000

Capital Budget Summary

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Air Scour System for Filters	PW-Operations	Air scour is new technology used to backwash filters at the Water Treatment Plant to provide for better filter cleaning, better water quality and potentially increase filter output.	Installation of this system will result in increased electrical demand for the plant, estimated to increase electrical service costs by \$4,000 annually. The first year of operation may require additional costs for setup, training and resolution of problems related to installation, estimated at \$5,000.	325,000
Install New Centrifuge System	PW-Operations	The centrifuge system is a sludge dewatering 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.	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
Annual Storm Main Replacement Projects	PWE-Stormwater	Replacement of aging and failing stormwater systems to maintain system integrity and viability.	Replacement of aging systems may result in lower annual maintenance costs. Such costs are not quantifiable.	300,000
Security Improvements for Water System	PW-Operations	Improvements based on recommendations from vulnerability assessment conducted of water system and capital improvements.	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.	289,500
Bridge Rehabilitation Program - In Stream and Crack Repair	PWE-Street	Complete projects identified during the biennial bridge inspections to sustain the service life of these structures. As part of this program, this project will include in-stream work to repair bridge abutments and structural crack repair.	In stream repair will increase service life and possibly result in lower annual maintenance costs. Such costs are not quantifiable.	250,000
Annual Signal Improvement Program	PWE-Street	Annual program to replace outdated hardware; construct physical improvements to increase safety, capacity, intersections.	This activity may reduce the annual costs as signals will work more reliably and use less electricity due to more energy efficient components. Actual savings not quantifiable.	225,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
WTP Primary Power Transformer	PW-Operations	Replacement of an aging and obsolete power transformer at the Water Treatment Plant. The current transformer is too small to accommodate any future growth, is not certified PCB free and does not comply with current PSE electrical service standards.	After installation, none anticipated.	201,800
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 EPA standards and will operate with minimal noise impact on neighborhoods where it is deployed.	Normal maintenance on an additional mobile generator should require approximately \$1,200 per year.	200,000
Annual Sidewalk Replacements	PWE-Street	Annual program to replace existing sidewalks to increase safety on city streets and intersections.	This activity may reduce the annual cost of sidewalk repairs and damage caused by improper drainage installation. Actual savings not quantifiable.	200,000
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.	This project will result in increased operating costs for pavement and surface maintenance, storm water maintenance, illumination maintenance and electrical energy consumption. Annual increase is approximately \$9,449 per year.	200,000
Lake Whatcom/Flynn Street Water Quality	PWE-Stormwater	Lake Whatcom stormwater retrofits for drainages in the Flynn-Lakeside area.	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

Capital Budget Summary

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Water Quality Retrofits	PWE-Stormwater	Completion of stormwater projects to bring existing City infrastructure into greater compliance with clean water goals.	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
Make Ready on Fleet Replacements	PW-Operations	Improvements and additions to make fleet replacement equipment ready for service.	None.	182,400
Annual Traffic Calming Program	PWE-Street	Annual installation of traffic calming devices per National Transportation Safety Program.	Structures necessary for implementing traffic calming will increase annual operating costs by approximately \$100 per year.	150,000
Biennial Street Light Replacement	PWE-Street	Biennial program to replace/upgrade outdated street lights; construct physical improvements for increased safety at intersections.	Because it will still be necessary to relamp and pay energy, there will be no impact on the annual operating budget.	150,000
Annual Overlay Storm Improvements	PWE-Stormwater	Storm replacements and upgrades associated with the current year overlay program. Potential water quality systems upgrades are included in this element.	Improving storm drainage systems in conjunction with the resurfacing program may reduce maintenance costs. However, these costs are intangible and associated with system reliability.	150,000
Fleet Other Machinery and Equipment Replacements	PW-Operations	Replacement due to life cycle and mechanical condition.	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.	143,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
WTP Third Backwash Pump	PW-Operations	The addition of a third backwash pump for cleaning filters and removing particles collected during the water filtering process is needed to provide a redundant system as prescribed by the Department of Health. Due to present water plant consumption, simultaneous operation of two backwash pumps is now required for backwashing.	Additional maintenance costs are expected to be approximately \$500 per year.	118,000
Tractor and Side Boom Mower	PW-Operations	Fleet heavy duty work equipment addition, includes make ready costs.	Estimated maintenance costs are \$2,500 per year with an additional \$4,500 for fuel.	114,000
Security Improvements for Wastewater System	PW-Operations	Recently identified improvements include a keyless security and entry system at the Wastewater Treatment Plant.	None anticipated.	100,000
Electric Avenue Main Replacements	PWE-Water	Includes the provision of needed water main replacement as part of the roadway project. This project will construct sidewalk improvements along the east side of Electric Avenue between Birch Street and Portal Way to enhance pedestrian safety between the neighborhood commercial center and the WTA bus stop. In addition, pedestrian crosswalks will be installed at Birch/Electric, Kansas/Electric, and at the trail entrance to Whatcom Falls Park from Bloedel Donovan Park.	Replacing aging water mains may result in lower annual maintenance costs by increasing system reliability and thus reducing incidents of failure. Such costs are not quantifiable.	100,000
Miscellaneous Water Pump Station Upgrades	PWE-Water	Project includes design for and various improvements to existing facilities for capacity, efficiency and conformance to comprehensive plans.	Improvements should reduce annual maintenance by improving system reliability and renewing service life by replacing aging components.	100,000
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).	The City is reviewing operational impacts of plant expansion through rate analysis and revenue forecasting.	100,000
		PUBLIC WORKS DEPARTMENT		40,381,860

Capital Budget Summary

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
New Central Library	Library	<p>New Central Library: Identified by the City Center Master Plan and the Capital Improvements Advisory Committee in 2002 as a top priority. Costs may be adjusted depending upon final building size and underground parking requirements. Underground parking could add up to \$5 million to the total project costs. Total project cost was estimated in 2006 at \$280/sq. foot for a 75,000 sq. foot building (final size to be determined) or \$21,000,000 plus \$5,000,000 parking = \$26,000,000. This estimate is for a new structure and does not include long-term relocation or moving costs. Estimates have been revised for 2009-2011. Pending Council and voter approval of bond.</p>	<p>Estimated operating costs per square foot are not yet available, pending completion of library design. However, the current library is approximately 44,000 square feet and the new library is estimated to be 70,000-80,000 square feet. This increase in size will result in an associated increase in operating costs. However, building design is planned to incorporate available technologies for electrical/mechanical systems to provide greater efficiencies that should help to partially offset the cost increases resulting from the increase in square footage. In general, maintenance and repair costs for library buildings are estimated at \$2.50 per square foot.</p>	8,670,000
Fairhaven Branch Library Improvements	Library	<p>Structural study in 2006-2007 identified building issues to address to maintain viability as library, community center, and historical structure. Project is estimated at approximately \$1.7 million. Pending Council and voter approval of bond. Public Works will include some work in their budget for 2008; remaining \$1.7 million and inflationary increase will be included in bond.</p>	<p>The estimated impact on 2008 operating costs for the Fairhaven Branch Library improvements should be minimal. We anticipate needing to provide additional communications to the public about service disruptions. The Library will be suggesting an increase in our communications budget for 2008 – and estimate up to \$1,000 in communications costs associated with the Fairhaven project alone. Additionally, Facilities has included \$10,000 in their budget for work related to this project, but that is not included in the amount we will be requesting in the bond.</p>	950,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Possible Expansion of Library Services	Library	Increasing library usage and a growing population, especially in northern and eastern Bellingham, shows the likelihood of a library presence needed to service library and information needs. Budget undetermined. Plans underway with Whatcom Community College and Barkley Village for library presence. Pending Council and voter approval of bond. Agreement and plans underway.	Preliminary estimates for expanding library services, and the impact on the library's 2008 budget include: staffing costs for additional hours for library materials delivery personnel; mileage reimbursement for staff who may be working in more than one location in a day; some additional communications costs associated with advertising and promoting additional service outlets; and, possibly some equipment expenses. Plans are preliminary. With no impact on the 2007 budget, our intent is to begin pilot projects on the north side of town at Whatcom Community College in August; and at Barkley Village by fall. Potential estimated impact on our 2008 budget, in personnel, communications, mileage, and equipment could be \$10,000 - \$25,000.	100,000
		LIBRARY		9,720,000
Greenway Land Acquisition	Park-D&D	Acquire Greenway properties.	Greenway endowment fund can be used for any initial costs.	2,700,000
Cornwall Park Expansion	Park-D&D	Acquire land adjacent to Cornwall Park to be used to expand the park.	To maintain an estimated additional 12 acres as a natural area with no new facilities will cost approximately \$6,000 per year.	1,000,000
Land Acquisition - Park in Developing Area	Park-D&D	Acquire parkland in developing area based on community needs and available properties.	None associated with land acquisition.	1,000,000
Sidewalks, Paths and Trails	Park-D&D	Continue extension of Whatcom Creek Trail from I-5 to Ellis. Approximately 1/2 mile remains to complete. 2008 funds will cover development of only a portion of the remaining length.	Operation and maintenance will not be needed until project is complete in 2009.	582,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Miscellaneous Community Parks Construction	Park-D&D	2008 Project: relocate and replace playground at Maritime Heritage Park. Additional funds will be needed for 2009-2013 for development of other community parks not yet acquired.	Decreases staff time and costs of repairing existing playground. Annual estimated savings of 50 hours of staff time.	250,000
Neighborhood Park Construction (2)	Park-D&D	Develop park in Cordata Neighborhood. 2008 funds are designated for design of the approximately 20-acre park.	None associated with design phase of project.	250,000
Northridge Park Development	Park-D&D	Northridge Park design and construction. 2008 funds are designated for design of the approximately 35-acre park.	None associated with design phase of project.	200,000
Squalicum Creek Park-Phase I	Park-D&D	Complete Phase I construction of Squalicum Creek Park in 2008. Additional funds will be required for further development in 2010 and 2011.	Increase operating costs by approximately \$6,300 per developed acre. Additional staff time and supplies for mowing, field prep, landscape maintenance, restroom cleaning and facility repair. Increased utility costs.	198,343
Boulevard Park Shoreline	Park-D&D	Restore and preserve the Boulevard Park shoreline from erosion. 2008 funding is for design only to determine engineering solutions and cost estimates.	None associated with design phase of project. Estimated post-development operating costs will be evaluated after completion of design.	150,000
Civic Field Projects	Park-D&D	Complete improvement projects at Civic Field as they are identified as part of the Civic Field capital planning process.	None anticipated.	113,000
Acoustic Tiles at Aquatic Center	Park-D&D	Install acoustic tiles for noise abatement.	Minimal impact on operating costs. Pool must be closed during installation which could reduce fee collections.	100,000
PARK DEPARTMENT				6,543,343

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Mt. Baker Theatre Renovations Phase II	PFD	Replace outdated heating and ventilation and electrical systems and add air conditioning. Provide improvements to lighting and acoustical systems as funding allows.	Planned renovations include installing new heating, ventilation and air conditioning systems, bringing outdated electrical systems up to code and increasing the capacity of these systems. The offset between increased capacity and improved efficiency may result in increased operating costs, which are paid by the private group that operates the Mount Baker Theatre. Annual maintenance and repair costs included in the City's budget will not increase as a result of these upgrades.	5,251,000
PUBLIC FACILITIES DISTRICT				5,251,000
Self Contained Breathing Apparatus	Fire	SCBA replacement due to age and obsolescence. Have applied for \$553,786 in FEMA grant but equipment needs to be replaced regardless of grant decision due to worker safety concerns. Parts to repair the existing equipment are no longer available. This purchase also was budgeted in 2007, contingent upon receipt of the FEMA grant, which was denied.	Overall estimated cost impact is uncertain. Reduced maintenance could be offset by tech needs.	692,233
Cardiac Monitor/Defibrillator	Fire-Ambulance	Scheduled replacement based on life expectancy of device and new technology.	None.	180,000
Rechassis Medic Unit	Fire-Ambulance	Rechassis an ambulance based on total miles.	Minimal to no reduction.	102,363
FIRE DEPARTMENT				974,596
Window Restoration at Old City Hall	Museum	Continue window repair and replacement to correct years of water and fire damage to existing wood frames while maintaining historic structure of the building.	None anticipated.	300,000
MUSEUM				300,000

2008 CAPITAL PROJECT SUMMARY BY DEPARTMENT

Capital Item or Project Name	Department/Division	Description and Justification	Estimated Impact on Operating Costs for Projects To Be Included in 2008 Budget	2008
Neighborhood Initiatives Program	Planning-CD	Make capital improvements to low income neighborhoods.	Park Department will be responsible for park and trail maintenance and operations.	256,248
		PLANNING DEPARTMENT		256,248
Computer Applications - High Priority	ITSD	Highest priority applications and planning work, likely to include some of the following: Cashiering system replacement, emergency management systems, internet/intranet development, Office 2007 training, parking/permit systems, document management system requirements planning, online B&O payment information, security systems and review, and financial systems work.	Impact on operating costs varies by type of application or system. In some cases, the first year's operating costs are included in the project cost. Ongoing maintenance costs may be included in the user department's budget, or in ITSD's budget, or may be covered by warranty. In general, for most purchases which would be included in this category, there would be an estimated increase in annual maintenance costs for the new application or system.	210,000
		INFORMATION TECHNOLOGY SERVICES DEPARTMENT		210,000
SWAT Van	Police	Replace 32-year old vehicle.	None anticipated.	180,000
		POLICE DEPARTMENT		180,000
		GRAND TOTAL ALL PROJECTS \$100,000 OR GREATER		63,817,047

BUDGETED POSITIONS LIST

(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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
FIRE DEPARTMENT					
Fire:					
Ambulance Billing and Reimbursement Spec	0.0	3.0	3.0	B7	\$2,673-\$3,254
<i>Accounting Assistant 2</i>	3.0	0.0	0.0	B7	\$2,673-\$3,254
Office Assistant 2	1.0	2.0	2.0	B6	\$2,514-\$3,068
Office Assistant 2 - PT	0.6	0.0	0.0	B6	\$2,514-\$3,068
Secretary 3	1.0	1.0	1.0	B7	\$2,673-\$3,254
Technical Support/Training Specialist	1.0	0.0	0.0	B14	\$4,038-\$4,916
Captains	23.0	24.0	26.0	C32	\$5,532-\$6,228*
Fire Inspectors	2.0	3.0	3.0	C32	\$5,532-\$6,228*
Firefighters, FF/Paramedics, FF/Inspectors	98.6	105.0	106.0	C29	\$4,105-\$5,207*
Assistant Fire Chief	1.0	2.0	2.0	ES14	\$8,886
Fire Chief	1.0	1.0	1.0	ES12	\$9,854
Battalion Chiefs	4.0	4.0	4.0	F	\$6,661-\$6,913*
Division Chief	1.5	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	1.0	1.0	1.0	F	\$6,661-\$6,913*
Fire/EMS Dispatcher, Dispatcher in Trng	9.8	12.0	12.0	M1,M2	\$3,234-\$4,093
Fire/EMS Dispatcher in Training - LT	1.0	0.0	0.0	M1,M2	\$3,234-\$4,093
Communications Operations Officer	0.0	0.0	1.0	M3	\$4,461-\$4,733
<i>Division Supervisor</i>	0.0	1.0	0.0	S8	\$4,363-\$5,210
Support and Services Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S5	\$3,654-\$4,363
Subtotal Regular Employees	152.5	164.0	167.0		
Temporary Labor	0.1	0.3	0.3		
TOTAL FIRE DEPARTMENT	152.6	164.3	167.3		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	6.6	6.0	6.0	<i>AFSCME 114</i>	
<i>Fire Uniformed Employee Group</i>	123.6	132.0	135.0	<i>IAFF 106</i>	
<i>Non-Represented Employee Group</i>	2.0	3.0	3.0	<i>Non-Union</i>	
<i>Fire Staff Officers Group</i>	7.5	8.0	8.0	<i>IAFF 106S</i>	
<i>EMS Dispatch Group</i>	10.8	12.0	13.0	<i>AFSCME 114F</i>	
<i>Supervisor/Professional Employee Group</i>	2.0	3.0	2.0	<i>Teamster 231</i>	
<i>Temporary Labor Employee Group</i>	0.1	0.3	0.3	<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)

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DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
POLICE DEPARTMENT					
Police Operations and Administration:					
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657
Tech Support & Training Specialist	0.9	1.0	1.0	B14	\$4,038-\$4,916
Parking Enforcement Officer	2.0	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
Detectives	9.0	9.0	9.0	D30	\$5,705-\$6,127
Evidence and I.D. Supervisor	1.0	1.0	1.0	D32	\$6,355-\$6,825
Patrol Officers	64.8	67.0	67.0	D29	\$4,435-\$6,123
Sergeants	11.0	13.0	13.0	D32	\$6,355-\$6,825
Crime Scene Investigators	6.0	6.0	6.0	D30	\$5,705-\$6,127
Traffic Officers	6.0	6.0	6.0	D30	\$5,705-\$6,127
Police Chief	1.0	1.0	1.0	ES12	\$9,854
Deputy Chief of Police	1.9	2.0	2.0	ES14	\$8,886
Lieutenants	5.0	5.0	5.0	ES16	\$7,987-\$8,086
Program Specialist	1.0	1.0	1.0	E10	\$3,851-\$4,681
Program Specialist	2.0	2.0	2.0	S6	\$3,877-\$4,629
Subtotal Regular Employees	115.6	122.0	122.0		
Temporary Labor	0.0	0.4	0.4		
Total:	115.6	122.4	122.4		
Police Records:					
Office Assistant 2	2.0	2.0	2.0	B6	\$2,514-\$3,068
Police Support Services Specialist	10.9	11.6	13.0	B8	\$2,834-\$3,452
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
Total:	15.9	16.6	18.0		
Police Dispatch:					
Tech Support & Applications Specialist	0.0	1.0	1.0	B15	\$4,283-\$5,220
<i>Tech Support & Training Specialist</i>	1.0	0.0	0.0	B14	\$4,038-\$4,916
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657
Lieutenants	1.0	1.0	1.0	ES16	\$7,987-\$8,086
WHAT-COMM Dispatcher-In-Training, 1,2	20.7	26.0	26.0	P	\$3,233-\$4,091
Total:	23.7	29.0	29.0		
TOTAL POLICE DEPARTMENT	155.2	168.0	169.4		

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
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TOTAL POLICE DEPARTMENT	155.2	168.0	169.4		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>21.8</i>	<i>24.6</i>	<i>26.0</i>	<i>AFSCME 114</i>	
<i>Uniformed Employee Group</i>	<i>97.8</i>	<i>102.0</i>	<i>102.0</i>	<i>Police Guild</i>	
<i>Non-Represented Employee Group</i>	<i>9.9</i>	<i>10.0</i>	<i>10.0</i>	<i>Non-Union</i>	
<i>Public Safety Dispatch Group</i>	<i>20.7</i>	<i>26.0</i>	<i>26.0</i>	<i>N/A</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 (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)

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DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
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JUDICIAL & SUPPORT SERVICES DEPARTMENT

Municipal Court:					
Accounting Technician	2.0	2.0	2.0	B9	\$3,008-\$3,657
Court Process Specialist	0.0	8.0	8.0	B8	\$2,834-\$3,452
<i>Accounting Assistant 2</i>	5.0	0.0	0.0	B7	\$2,673-\$3,254
<i>Office Assistant 3</i>	2.0	0.0	0.0	B7	\$2,673-\$3,254
Office Assistant 2 - PT	0.0	0.0	0.5	B6	\$2,514-\$3,068
Court Commissioner	1.0	1.0	1.0	ES3	\$7,390
Judicial & Supp Services Director	1.0	1.0	1.0	ES6	\$7,897
Municipal Court Judge	1.0	1.0	1.0	ES12	\$9,854
Office Technician	0.0	0.0	0.5	E4	\$2,714-\$3,300
<i>Office Technician - PT</i>	0.8	0.8	0.0	E4	\$2,714-\$3,300
Division Supervisor	1.0	1.0	1.0	S8	\$4,363-\$5,210
Program Manager 1	0.6	0.6	0.2	S11	\$5,210-\$6,221
Subtotal Regular Employees	14.4	15.4	15.2		
Temporary Labor	0.1	0.0	0.0		
Total:	14.5	15.4	15.2		
Support Services:					
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
Office Technician	0.0	0.0	0.5	E4	\$2,714-\$3,300
Program Manager 1	0.4	0.4	0.8	S11	\$5,210-\$6,221
Total:	4.4	4.4	5.3		
TOTAL JUDICIAL & SUPP SERVICES	18.9	19.8	20.5		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	13.0	14.0	14.5	AFSCME 114	
<i>Non-Represented Employee Group</i>	3.8	3.8	4.0	Non-Union	
<i>Supervisor/Professional Employee Group</i>	2.0	2.0	2.0	Teamster 231	
<i>Temporary Labor Employee Group</i>	0.1	0.0	0.0	NU/AFSCME	

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
<u>PARKS AND RECREATION</u>					
Administration:					
Accounting Assistant 2	1.0	1.0	1.0	B7	\$2,673-\$3,254
Office Assistant 2	2.0	2.0	2.0	B6	\$2,514-\$3,068
Parks & Recreation Director	1.0	1.0	1.0	ES8	\$8,552
Support and Services Supervisor	1.0	1.0	1.0	S5	\$3,654-\$4,363
Subtotal Regular Employees	5.0	5.0	5.0		
Temporary Labor	0.0	0.4	0.6		
Total:	5.0	5.4	5.6		
Design and Development:					
Park Project Specialist	1.0	1.0	1.0	B11	\$3,384-\$4,119
Property Acquisition Specialist	0.0	1.0	1.0	B14	\$4,038-\$4,916
Department Manager	1.0	1.0	1.0	E17	\$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	0.9	1.0	1.0	S12	\$5,527-\$6,600
Total:	4.9	6.0	6.0		
Recreation Services:					
Accounting Technician	0.0	1.0	1.0	B9	\$3,008-\$3,657
Office Assistant 3	0.3	0.0	0.0	B7	\$2,673-\$3,254
Aquatic Leader - PT	0.0	0.0	3.0	B1	\$1,870-\$2,281
Aquatics Facility Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657
Cashier - PT	0.0	0.0	2.2	BB3	\$1,570-\$1,700
Ed Programs/Activities Coordinator	7.0	7.0	7.0	B10	\$3,190-\$3,886
Parks Maintenance Aide 3	3.7	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	1.9	3.0	3.0	B3	\$2,109-\$2,564
Recreation Instructor - PT	1.4	1.4	1.3	B3	\$2,109-\$2,564
Department Manager	1.0	1.0	1.0	E17	\$5,791-\$7,039
Program Manager 1	2.0	2.0	2.0	S11	\$5,210-\$6,221
Subtotal Regular Employees	20.3	22.1	27.2		
Temporary Labor	20.7	23.8	18.3		
Total:	41.0	45.9	45.5		

Personnel

Budgeted Positions (continued)

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

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

DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
Park Operations:					
Greenway Volunteer Coordinator	1.0	1.0	1.0	B10	\$3,190-\$3,886
Office Assistant 1 - PT	0.1	0.5	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	12.0	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	6.0	6.3	6.8	B3	\$2,109-\$2,564
Department Manager	1.0	1.0	1.0	E17	\$5,791-\$7,039
Division Supervisor	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	S8	\$4,363-\$5,210
Subtotal Regular Employees	32.8	34.5	35.3		
Temporary Labor	<u>3.4</u>	<u>5.3</u>	<u>5.8</u>		
Total:	36.2	39.8	41.1		
Cemetery:					
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
Subtotal Regular Employees	5.5	5.5	5.5		
Temporary Labor	<u>0.0</u>	<u>0.5</u>	<u>0.5</u>		
Total:	5.5	6.0	6.0		
Golf Course:					
Maintenance and operation service is contracted.	0.0	0.0	0.0		
TOTAL PARKS AND RECREATION	92.6	103.1	104.2		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	55.6	60.1	66.0	AFSCME 114	
<i>Non-Represented Employee Group</i>	4.0	4.0	4.0	Non-Union	
<i>Supervisor/Professional Employee Group</i>	8.9	9.0	9.0	Teamster 231	
<i>Temporary Labor Employee Group</i>	24.1	30.0	25.2	NU/AFSCME	

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
LIBRARY					
Department Computing Specialist 2	1.0	0.0	0.0	B12	\$3,585-\$4,369
Cataloging Technician	2.0	2.0	2.0	B8	\$2,834-\$3,452
Cataloging Technician - PT	0.7	0.7	1.3	B8	\$2,834-\$3,452
Clerk 1 - PT	0.0	0.0	1.0	B4	\$2,236-\$2,727
Clerk 2	0.0	0.0	4.0	B6	\$2,514-\$3,068
Clerk 2 - PT	0.0	0.0	4.6	B6	\$2,514-\$3,068
Clerk 3	0.0	0.0	1.0	B6	\$2,514-\$3,068
Clerk 3 - PT	0.0	0.0	1.3	B6	\$2,514-\$3,068
Library Assistant 1, 2	0.0	0.0	3.0	B7,B8	\$2,673-\$3,452
Library Specialist 2	0.0	0.0	3.0	B8	\$2,834-\$3,452
Library Specialist 3	0.0	0.0	1.0	B11	\$3,384-\$4,119
Library Aide 1	1.0	1.0	0.0	B1	\$1,870-\$2,281
Library Aide 1 - PT	1.8	2.6	0.0	B1	\$1,870-\$2,281
Library Aide 2	1.0	1.0	0.0	B3	\$2,109-\$2,564
Library Assistant 1	2.0	2.0	0.0	B7	\$2,673-\$3,254
Library Assistant 2	4.0	4.0	0.0	B8	\$2,834-\$3,452
Library Assistant 2 - PT	0.6	0.6	0.0	B8	\$2,834-\$3,452
Library Specialist	1.0	1.0	0.0	B10	\$3,190-\$3,886
Office Assistant 2	1.0	1.0	0.0	B6	\$2,514-\$3,068
Office Assistant 2 - PT	3.9	3.4	0.0	B6	\$2,514-\$3,068
Administrative Assistant	1.0	1.0	1.0	E7	\$3,233-\$3,930
Library Director	1.0	1.0	1.0	ES7	\$8,358
Program Manager 1	0.6	1.0	1.0	E15	\$5,154-\$6,265
Librarian 1 - PT	0.0	1.0	1.0	L1	\$3,805-\$5,149
Professional Librarian - PT	1.0	0.0	0.0	L330-378	
Librarian 2	0.0	4.0	4.0	L2	\$3,987-\$5,395
Professional Librarian	4.0	0.0	0.0	L330-378	
Librarian 3	0.0	3.0	3.0	L3	\$4,440-\$6,008
Professional Librarian	3.0	0.0	0.0	L330-378	
Division Supervisor	0.0	0.0	1.0	S8	\$4,363-\$5,210
Support and Services Supervisor	1.0	1.0	0.0	S5	\$3,654-\$4,363
Subtotal Regular Employees	31.6	31.3	34.2		
Temporary Labor	13.6	11.2	11.2		
TOTAL LIBRARY	45.2	42.5	45.4		

Personnel

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
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TOTAL LIBRARY	45.2	42.5	45.4		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	20.0	19.3	22.2	AFSCME 114	
<i>Non-Represented Employee Group</i>	2.6	3.0	3.0	Non-Union	
<i>Professional Librarians Employee Group</i>	8.0	8.0	8.0	AFSCME 114L	
<i>Supervisor/Professional Employee Group</i>	1.0	1.0	1.0	Teamster 231	
<i>Temporary Labor Employee Group</i>	13.6	11.2	11.2	NU/AFSCME	

MUSEUM					
Accounting Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657
Assist. Ed/Public Programs Coordinator	1.0	1.0	1.0	B10	\$3,190-\$3,886
Custodial Maint. Worker 2	1.0	1.0	1.0	B6	\$2,514-\$3,068
Custodial Maint. Worker 1 - PT	0.1	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 LT	0.0	0.0	0.5	B4	\$2,236-\$2,727
Photo Archive Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657
Museum Technician - PT	0.4	0.5	0.5	B9	\$3,008-\$3,657
Secretary 2	0.0	0.0	1.0	B6	\$2,514-\$3,068
<i>Office Assistant 3</i>	1.0	1.0	0.0	B7	\$2,673-\$3,254
Security Information Attendants	2.1	2.1	2.2	B2	\$1,987-\$2,421
Administrative Assistant	1.0	1.0	1.0	E7	\$3,233-\$3,930
Museum Director	1.0	1.0	1.0	ES17	\$9,015
Exhibits Designer	0.0	0.0	1.0	S6	\$3,877-\$4,629
<i>Program Manager 1</i>	1.0	1.0	0.0	S11	\$5,210-\$6,221
Museum Curator	3.5	4.0	4.0	S8	\$4,363-\$5,210
Museum Facilities Manager	1.0	1.0	1.0	S7	\$4,113-\$4,911
Subtotal Regular Employees	16.1	17.1	17.7		
Temporary Labor	1.8	2.4	2.4		
TOTAL MUSEUM	17.9	19.5	20.1		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	8.6	9.1	9.7	AFSCME 114	
<i>Non-Represented Employee Group</i>	2.0	2.0	2.0	Non-Union	
<i>Supervisor/Professional Employee Group</i>	5.5	6.0	6.0	Teamster 231	
<i>Temporary Labor Employee Group</i>	1.8	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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
PLANNING AND COMMUNITY DEVELOPMENT					
Planning:					
Office Assistant 2	2.0	2.0	2.0	B6	\$2,514-\$3,068
Secretary 3	1.0	1.0	1.0	B7	\$2,673-\$3,254
Planning & Comm. Dev. Director	0.8	1.0	1.0	ES11	\$9,429
Program Manager 1	0.0	0.0	1.0	E15	\$5,154-\$6,265
GIS Specialist	1.0	1.0	1.0	S6	\$3,877-\$4,629
GIS Analyst, Senior	1.0	1.0	1.0	S9	\$4,629-\$5,527
Planner 1, 2	3.0	3.0	10.0	S5,8	\$3,654-\$5,471
Planner, Senior	2.0	2.0	3.0	S11	\$5,210-\$6,221
Program Manager 1	0.0	0.0	1.0	S11	\$5,210-\$6,221
<i>Program Specialist</i>	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	S6	\$3,877-\$4,629
Subtotal Regular Employees	10.8	12.0	21.0		
Temporary Labor	<u>0.2</u>	<u>0.5</u>	<u>0.5</u>		
Total:	11.0	12.5	21.5		
Neighborhoods and Comm Dev:					
Accounting Assistant 2	1.0	1.0	1.0	B7	\$2,673-\$3,254
Housing Rehab. Specialist	1.0	1.0	1.0	B12	\$3,585-\$4,369
Secretary 3	1.0	1.0	1.0	B7	\$2,673-\$3,254
Development Specialist 2	1.9	2.0	2.0	S8	\$4,363-\$5,210
Program Coordinator	1.0	1.0	1.0	S8	\$4,363-\$5,210
Program Specialist	2.0	1.2	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
Total:	9.9	9.2	9.0		

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)

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DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
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Development Services:					
Building Inspector 1, 2	4.0	3.0	3.0	B13,14	\$3,810-\$4,916
Electrical Inspector 1, 2, 3	2.0	3.0	3.0	B14,15,16	\$4,038-\$5,536
Office Assistant 2	3.8	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	1.7	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	0.0	1.0	E18	\$6,138-\$7,460
<i>Department Manager</i>	<i>0.6</i>	<i>1.0</i>	<i>0.0</i>	<i>S13</i>	<i>\$5,864-\$7,002</i>
Department Manager	1.0	1.0	1.0	S13	\$5,864-\$7,002
Planner 1, 2	7.0	7.0	0.0	S5,8	\$3,654-\$5,471
<i>Planner 1 - LT</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>S5</i>	<i>\$3,654-\$4,363</i>
Planner, Senior	1.0	1.0	0.0	S11	\$5,210-\$6,221
Support and Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S5	\$3,654-\$4,363
Subtotal Regular Employees	29.1	30.0	22.0		
Temporary Labor	<u>0.0</u>	<u>0.2</u>	<u>0.3</u>		
Total:	29.1	30.2	22.3		

TOTAL PLANNING DEPARTMENT	50.0	51.9	52.8		
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<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>23.5</i>	<i>25.0</i>	<i>25.0</i>	<i>AFSCME 114</i>	
<i>Non-Represented Employee Group</i>	<i>0.8</i>	<i>1.0</i>	<i>3.0</i>	<i>Non-Union</i>	
<i>Supervisor/Professional Employee Group</i>	<i>25.5</i>	<i>25.2</i>	<i>24.0</i>	<i>Teamster 231</i>	
<i>Temporary Labor Employee Group</i>	<i>0.2</i>	<i>0.7</i>	<i>0.8</i>	<i>Non-Union</i>	

HEARING EXAMINER					
Office Technician	0.5	0.5	0.5	E4	\$2,714-\$3,300
Hearing Examiner	1.0	0.8	1.0	ES9	\$8,981
TOTAL HEARING EXAMINER DEPT.	1.5	1.3	1.5		

<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>1.5</i>	<i>1.3</i>	<i>1.5</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.)

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

DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
HUMAN RESOURCES DEPARTMENT					
Human Resources:					
Administrative Assistant	1.0	1.0	1.0	E7	\$3,233-\$3,930
Hearing Examiner	0.0	0.2	0.0	ES9	\$8,981
Human Resources Analyst	3.0	2.8	3.8	E12	\$4,327-\$5,259
Human Resources Analyst, Senior	1.0	1.0	1.0	E14	\$4,862-\$5,909
Human Resources Director	1.0	1.0	1.0	ES7	\$8,358
Human Resources Generalist	1.0	1.0	1.0	E10	\$3,851-\$4,681
Human Resources Generalist - LT	0.3	1.0	0.0	E10	\$3,851-\$4,681
Program Manager 2	0.6	0.0	0.0	E16	\$5,463-\$6,640
Program Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E9	\$3,633-\$4,416
Total:	8.9	9.0	8.8		
Payroll:					
Financial Assistant - PT LT	0.3	0.8	0.8	E4	\$2,714-\$3,300
Financial Technician	1.0	1.0	1.0	E5	\$2,877-\$3,498
Financial Technician - LT	0.2	0.5	0.5	E5	\$2,877-\$3,498
<i>Financial Assistant - PT</i>	<i>0.3</i>	<i>0.0</i>	<i>0.0</i>	<i>E4</i>	<i>\$2,714-\$3,300</i>
HR Analyst	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E12	\$4,327-\$5,259
Total:	2.8	3.3	3.3		
Benefits:					
Financial Assistant - PT LT	0.0	0.5	0.2	E4	\$2,714-\$3,300
Financial Technician - LT	0.2	0.5	0.5	E5	\$2,877-\$3,498
<i>Financial Assistant - PT</i>	<i>0.1</i>	<i>0.0</i>	<i>0.0</i>	<i>E4</i>	<i>\$2,714-\$3,300</i>
Human Resources Analyst	0.0	0.2	0.2	E12	\$4,327-\$5,259
Human Resources Analyst, Senior	1.0	1.0	1.0	E14	\$4,862-\$5,909
Office Technician - PT	0.2	0.0	0.0	E4	\$2,714-\$3,300
Program Manager 2	0.4	0.0	0.0	E16	\$5,463-\$6,640
Program Specialist	0.4	0.0	0.0	E10	\$3,851-\$4,681
Program Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	E9	\$3,633-\$4,416
Total:	3.3	3.2	2.9		
TOTAL HUMAN RESOURCES DEPT.	15.0	15.5	15.0		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Represented Employee Group</i>	<i>15.0</i>	<i>15.5</i>	<i>15.0</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.)

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

DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
FINANCE DEPARTMENT					
Accounting Assistant 2	3.9	4.0	4.0	B7	\$2,673-\$3,254
Accounting Assistant 3	1.0	1.0	1.0	B8	\$2,834-\$3,452
Accounting Technician	3.0	3.0	3.0	B9	\$3,008-\$3,657
City Tax Representative	1.0	1.0	1.0	B9	\$3,008-\$3,657
Office Assistant 1 - PT	0.5	0.5	0.5	B4	\$2,236-\$2,727
Accountant 2	1.0	1.0	1.0	E12	\$4,327-\$5,259
Administrative Assistant	1.0	1.0	1.0	E7	\$3,233-\$3,930
Budget Manager	0.0	0.0	1.0	ES2	\$7,387
Finance Director	1.0	1.0	1.0	ES10	\$9,273
Program Manager 2	2.0	2.0	2.0	E16	\$5,463-\$6,640
Program Specialist	0.0	0.0	1.0	E10	\$3,851-\$4,681
Program Technician	0.0	0.0	0.8	E9	\$3,633-\$4,416
Accountant 1, 2	2.8	3.0	3.0	S7,8	\$4,113-\$5,210
Financial Analyst	0.6	1.0	1.0	S9	\$4,629-\$5,527
<i>Financial Analyst - PT</i>	0.3	0.0	0.0	S9	\$4,629-\$5,527
TOTAL FINANCE	18.1	18.5	21.3		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	9.4	9.5	9.5	<i>AFSCME 114</i>	
<i>Non-Represented Employee Group</i>	5.0	5.0	7.8	<i>Non-Union</i>	
<i>Supervisor/Professional Employee Group</i>	3.7	4.0	4.0	<i>Teamster 231</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)

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DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
INFORMATION TECHNOLOGY SERVICES DEPARTMENT					
Administrative Secretary	0.0	0.0	1.0	B9	\$3,008-\$3,657
<i>Office Assistant 2</i>	1.0	1.0	0.0	B6	\$2,514-\$3,068
Data Entry Technician	1.0	1.0	1.0	B5	\$2,373-\$2,891
Department Computing Specialist 2	0.0	2.0	3.0	B12	\$3,585-\$4,369
Network Technician 2	1.0	1.0	1.0	B10	\$3,190-\$3,886
Tech. Support & Training Spec.	3.0	4.0	5.0	B14	\$4,038-\$4,916
Department Manager 1	0.0	0.0	1.0	E17	\$5,791-\$7,039
<i>Applications and Web Manager</i>	0.0	1.0	0.0	S13	\$5,864-\$7,002
Information Tech. Serv. Director	1.0	1.0	1.0	ES10	\$9,273
Program Manager 2	0.1	0.1	0.1	E16	\$5,463-\$6,640
Database Administrator	0.0	1.0	1.0	S10	\$4,911-\$5,864
<i>Systems Analyst 3</i>	1.0	0.0	0.0	S10	\$4,911-\$5,864
Network Administrator	1.6	1.6	1.0	S11	\$5,210-\$6,221
Network Analyst	0.0	0.8	1.0	S9	\$4,629-\$5,527
Program Manager 1	0.8	1.0	1.0	S11	\$5,210-\$6,221
Program Coordinator	1.0	1.0	1.0	S8	\$4,363-\$5,210
Systems Analyst 2	2.8	3.5	6.0	S9	\$4,629-\$5,527
Web Systems Analyst	0.0	1.0	0.0	S9	\$4,629-\$5,527
<i>Tech. Support Applications Spec</i>	1.0	0.0	0.0	B15	\$4,283-\$5,220
Subtotal Regular Employees	15.3	21.0	24.1		
Temporary Labor	0.6	0.8	1.0		
TOTAL INFO TECH SERVICES DEPT.	15.9	21.8	25.1		
STAFFING SUMMARY BY BARGAINING UNIT:					
<i>Non-Uniformed Employee Group</i>	7.0	9.0	11.0	AFSCME 114	
<i>Non-Represented Employee Group</i>	1.1	1.1	2.1	Non-Union	
<i>Supervisor/Professional Employee Group</i>	7.2	10.9	11.0	Teamster 231	
<i>Temporary Labor Employee Group</i>	0.6	0.8	1.0	Non-Union	

Personnel

Budgeted Positions (continued)

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

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

DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
LEGAL DEPARTMENT					
Assistant City Attorney	2.0	2.0	2.0	E14	\$4,862-\$5,909
Assistant City Attorney, Senior	4.3	5.0	5.0	E16	\$5,463-\$6,640
City Attorney	1.0	1.0	1.0	ES12	\$9,854
Legal Administrative Assistant	1.0	1.0	1.0	E9	\$3,633-\$4,416
Office Technician	2.0	2.0	2.0	E4	\$2,714-\$3,300
Program Specialist	1.0	1.0	1.0	E10	\$3,851-\$4,681
Subtotal Regular Employees	11.3	12.0	12.0		
Temporary Labor	0.0	0.1	0.4		
TOTAL LEGAL	11.3	12.1	12.4		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>11.3</i>	<i>12.0</i>	<i>12.0</i>	<i>Non-Union</i>	
<i>Temporary Labor Employee Group</i>	<i>0.0</i>	<i>0.1</i>	<i>0.4</i>	<i>Non-Union</i>	

EXECUTIVE DEPARTMENT					
Administrative Secretary	0.0	0.0	1.0	B9	\$3,008-\$3,657
Budget Manager	0.8	1.0	0.0	ES2	\$7,387
Chief Administrative Officer	1.0	1.0	1.0	ES12	\$9,854
Executive Assistant	1.0	1.0	1.0	E9	\$3,633-\$4,416
Government Relations Director	0.2	0.2	0.0	ES5	\$7,758
Mayor	1.0	1.0	1.0	ES13	\$10,150
Office Assistant - PT	0.2	0.0	0.0	E3	\$2,560-\$3,111
Office Technician	0.9	1.0	1.0	E4	\$2,714-\$3,300
Office Technician - PT	0.5	0.5	0.5	E4	\$2,714-\$3,300
Program Manager 2	0.0	0.9	1.9	E16	\$5,463-\$6,640
<i>Program Manager 1</i>	<i>0.9</i>	<i>0.0</i>	<i>0.0</i>	<i>E15</i>	<i>\$5,154-\$6,265</i>
Program Manager 2 - LT	0.4	0.6	0.0	E16	\$5,463-\$6,640
Program Specialist	1.0	1.0	0.0	E10	\$3,851-\$4,681
Program Technician	0.7	0.7	0.0	E9	\$3,633-\$4,416
Lake Whatcom Management Staff	0.0	0.0	4.0	E	Not Yet Classified
Waterfront Redevelopment Manager	0.0	1.0	1.0	E21	\$7,310-\$8,886
Subtotal Regular Employees	8.6	9.9	12.4		
Temporary Labor	0.1	0.1	0.0		
TOTAL EXECUTIVE	8.7	10.0	12.4		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>0.0</i>	<i>0.0</i>	<i>1.0</i>	<i>AFSCME 114</i>	
<i>Non-Represented Employee Group</i>	<i>8.6</i>	<i>9.9</i>	<i>11.4</i>	<i>Non-Union</i>	
<i>Temporary Labor Employee Group</i>	<i>0.1</i>	<i>0.1</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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
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LEGISLATIVE					
Council Members	7.0	7.0	7.0	ES1	\$1,682
Executive Assistant	1.0	1.0	1.0	E9	\$3,633-\$4,416
Subtotal Regular Employees	8.0	8.0	8.0		
Temporary Labor	0.6	0.7	0.3		
TOTAL LEGISLATIVE	8.6	8.7	8.3		
<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>1.0</i>	<i>1.0</i>	<i>Non-Union</i>	
<i>Temporary Labor Employee Group</i>	<i>0.6</i>	<i>0.7</i>	<i>0.3</i>	<i>Non-Union</i>	

PUBLIC FACILITIES DISTRICT					
Administrative Assistant	0.5	0.5	0.5	E7	\$3,233-\$3,930
Public Facilities District Manager	0.5	0.5	0.0	ES4	\$7,682
TOTAL PUBLIC FACILITIES DEPT.	1.0	1.0	0.5		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Represented Employee Group</i>	<i>1.0</i>	<i>1.0</i>	<i>0.5</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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
PUBLIC WORKS					
P.W. Administration:					
Administrative Secretary	0.0	1.0	1.0	B9	\$3,008-\$3,657
<i>Office Assistant 3</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B7</i>	<i>\$2,673-\$3,254</i>
Office Assistant 2	1.0	1.0	1.0	B6	\$2,514-\$3,068
Assistant City Attorney, Senior - PT	0.5	0.5	0.5	E16	\$5,463-\$6,640
Director of Public Works	1.0	1.0	1.0	ES12	\$9,854
Program Specialist	1.0	1.0	1.0	E10	\$3,851-\$4,681
Program Specialist	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	S6	\$3,877-\$4,629
Total:	4.5	4.5	5.5		
Maintenance Administration:					
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>1.0</u>	<u>1.0</u>	<u>1.0</u>	E20	\$6,896-\$8,382
Subtotal Regular Employees	5.0	5.0	5.0		
Temporary Labor	<u>0.2</u>	<u>0.0</u>	<u>0.0</u>		
Total:	5.2	5.0	5.0		
Environmental Resources:					
Ed Programs/Activities Coordinator	1.0	1.0	1.0	B10	\$3,190-\$3,886
Engineering Technician - LT	1.0	0.0	1.0	B11	\$3,384-\$4,119
Program Manager 2	1.0	1.0	1.0	E16	\$5,463-\$6,640
Program Coordinator	1.4	1.0	1.6	S8	\$4,363-\$5,210
Program Coordinator - PT Job Share	0.3	0.5	0.2	S8	\$4,363-\$5,210
Program Coordinator - PT Job Share LT	0.3	0.5	0.2	S8	\$4,363-\$5,210
Program Specialist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	S6	\$3,877-\$4,629
Subtotal Regular Employees	6.0	5.0	5.0		
Temporary Labor	<u>1.2</u>	<u>2.9</u>	<u>2.9</u>		
Total:	7.2	7.9	7.9		

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
Treatment Plants:					
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.	10.0	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	4.0	4.0	4.0	B8,9,10	\$2,834-\$3,886
Department Manager 2	0.0	0.0	1.0	E18	\$6,138-\$7,460
<i>Department Manager</i>	1.0	1.0	0.0	E17	\$5,791-\$7,039
Laboratory Analyst	2.0	2.0	2.0	S7	\$4,113-\$4,911
Program Manager 1	4.0	4.0	4.0	S11	\$5,210-\$6,221
Subtotal Regular Employees	35.0	35.0	35.0		
Temporary Labor	4.3	4.0	4.4		
Total:	39.3	39.0	39.4		
Utilities:					
Utility Worker 1, 2	5.0	8.0	4.0	B8,9	\$2,834-\$3,657
Utility Worker 1, 2; Skilled Worker 1, 2	9.0	9.0	9.0	B8,9,10,11	\$2,834-\$4,119
Water Distribution Specialist 2, 3, 4, 5	15.0	13.0	18.0	B9,10,11,13	\$3,008-\$4,636
Associate Utility Engineer	1.0	1.0	1.0	S9	\$4,629-\$5,527
Division Supervisor	3.0	3.0	3.0	S8	\$4,363-\$5,210
Program Specialist	0.0	0.0	1.0	S6	\$3,877-\$4,629
<i>Program Specialist - PT</i>	0.5	0.5	0.0	B12	\$3,585-\$4,369
Subtotal Regular Employees	33.5	34.5	36.0		
Temporary Labor	0.9	2.9	2.9		
Total:	34.4	37.4	38.9		
Maintenance:					
Litter Compliance Officer	0.9	1.0	1.0	B11	\$3,384-\$4,119
Utility Worker 1, 2; Skilled Worker 1, 2	18.3	19.0	19.0	B8,10,11	\$2,834-\$4,119
Department Manager 2	0.0	1.0	1.0	E18	\$6,138-\$7,460
<i>Department Manager 1</i>	0.8	0.0	0.0	E17	\$5,791-\$7,039
Division Supervisor	2.0	2.0	2.0	S8	\$4,363-\$5,210
Subtotal Regular Employees	22.0	23.0	23.0		
Temporary Labor	1.4	1.8	1.8		
Total:	23.4	24.8	24.8		

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
Purchasing & Materials Management:					
Buyer	1.8	2.0	2.0	B11	\$3,384-\$4,119
Lead Buyer	0.7	1.0	1.0	B14	\$4,038-\$4,916
Warehouse/Parts Room Worker	3.0	3.0	3.0	B10	\$3,190-\$3,886
Department Manager	1.0	1.0	1.0	E17	\$5,791-\$7,039
Division Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S8	\$4,363-\$5,210
Subtotal Regular Employees	7.5	8.0	8.0		
Temporary Labor	<u>0.1</u>	<u>0.4</u>	<u>0.4</u>		
Total:	7.6	8.4	8.4		
Financial Management:					
Accounting Assistant 2	2.9	3.0	3.0	B7	\$2,673-\$3,254
Addouting Assistant 2 - LT	0.0	0.0	0.7	B7	\$2,673-\$3,254
Contract Accounting Specialist	2.0	2.0	2.0	B11	\$3,384-\$4,119
Financial Services Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	S8	\$4,363-\$5,210
Subtotal Regular Employees	5.9	6.0	6.7		
Temporary Labor	<u>0.0</u>	<u>0.1</u>	<u>0.1</u>		
Total:	5.9	6.1	6.8		
Supervision & Technology:					
Dept. Computing Specialist 2	2.0	2.0	0.0	B12	\$3,585-\$4,369
Operations Engineering Assistant	1.0	1.0	1.0	B6	\$2,514-\$3,068
Associate Engineering Technician - LT	0.0	0.2	0.0	B9	\$3,008-\$3,657
<i>Engineering Technician - LT</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>B11</i>	<i>\$3,384-\$4,119</i>
Engineering Technician	1.4	3.0	3.0	B11	\$3,384-\$4,119
<i>Data Services Assistant</i>	<i>0.6</i>	<i>0.0</i>	<i>0.0</i>	<i>B9</i>	<i>\$3,008-\$3,657</i>
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	2.0	2.0	2.0	S9	\$4,629-\$5,527
GIS Specialist	2.0	2.0	2.0	S6	\$3,877-\$4,629
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-\$5,210
Subtotal Regular Employees	19.0	19.2	17.0		
Temporary Labor	<u>0.5</u>	<u>1.4</u>	<u>1.5</u>		
Total:	19.5	20.6	18.5		

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 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
Fleet Administration:					
Fleet Maint. Mechanic 3, 4	5.0	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
Subtotal Regular Employees	8.0	8.0	8.0		
Temporary Labor	<u>0.0</u>	<u>0.3</u>	<u>0.3</u>		
Total:	8.0	8.3	8.3		
Facilities:					
Custodial Maint. Worker 1	10.0	10.0	10.0	B4	\$2,236-\$2,727
Custodial Maint. Worker 1 - PT	0.4	0.5	0.5	B4	\$2,236-\$2,727
Custodial Maint. Worker 2	0.0	1.0	1.0	B6	\$2,514-\$3,068
Custodial Maint. Worker Lead	0.0	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
Total:	14.4	16.5	16.5		
Engineering:					
Administrative Secretary	0.0	1.0	0.0	B9	\$3,008-\$3,657
Engineering Assistant	2.0	2.0	2.0	B14	\$4,038-\$4,916
Engineering Technician	1.8	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	1.0	2.0	2.0	E20	\$6,896-\$8,382
Department Manager 2	0.0	2.0	2.0	E18	\$6,138-\$7,460
<i>Department Manager 1</i>	<i>2.0</i>	<i>0.0</i>	<i>0.0</i>	<i>E17</i>	<i>\$5,791-\$7,039</i>
Government Relations Director	0.8	0.8	0.0	ES5	\$7,758
Program Specialist	0.6	1.0	1.0	S8	\$4,363-\$5,210
Division Supervisor	1.0	1.0	1.0	S6	\$3,877-\$4,629
Project Engineer	6.0	6.0	5.0	S12	\$5,527-\$6,600
Planner 2	0.0	0.0	1.0	S8	\$4,363-\$5,210
Project Engineer - LT	<u>0.0</u>	<u>1.0</u>	<u>0.8</u>	S12	\$5,527-\$6,600
Subtotal Regular Employees	21.2	24.8	22.8		
Temporary Labor	<u>0.4</u>	<u>1.0</u>	<u>1.5</u>		
Total:	21.6	25.8	24.3		

Budgeted Positions (continued)

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

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DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
Transportation:					
Accounting Assistant 3	0.2	1.0	1.0	B8	\$2,834-\$3,452
<i>Office Assistant 3</i>	0.8	0.0	0.0	B7	\$2,673-\$3,254
Associate Engineering Technician	1.0	1.0	1.0	B9	\$3,008-\$3,657
Custodial Maintenance Worker 2	1.0	0.0	0.0	B6	\$2,514-\$3,068
Custodian/Parking Meter Collector	1.0	1.0	2.0	B6	\$2,514-\$3,068
Electronics Tech, Electronics Spec	4.0	4.0	5.0	B12,15	\$3,585-\$5,220
Office Assistant 1	0.5	0.0	0.0	B4	\$2,236-\$2,727
Parking Meter Mechanic	1.0	1.0	1.0	B7	\$2,673-\$3,254
Parking Systems Security	0.0	0.0	1.0	B1	\$1,870-\$2,281
<i>Parking Systems Security - PT</i>	0.6	1.2	0.0	B1	\$1,870-\$2,281
Secretary 3	0.0	0.0	1.0	B7	\$2,673-\$3,254
<i>Office Assistant 2</i>	0.0	1.0	0.0	B6	\$2,514-\$3,068
Signal Systems Specialist	1.0	1.0	1.0	B15	\$4,283-\$5,220
Skilled Worker 2	1.0	2.0	2.0	B11	\$3,384-\$4,119
Utility, Skilled Worker 1	3.5	3.0	3.0	B8,10	\$2,834-\$3,886
Department Manager	1.0	1.0	1.0	E17	\$5,791-\$7,039
Division Supervisor	1.0	1.0	1.0	S8	\$4,363-\$5,210
Program Manager 1	0.5	1.0	1.0	S11	\$5,210-\$6,221
<i>Program Coordinator</i>	0.5	0.0	0.0	S8	\$4,363-\$5,210
Traffic Operations Engineer	1.0	1.0	1.0	S10	\$4,911-\$5,864
Subtotal Regular Employees	19.6	20.2	22.0		
Temporary Labor	2.4	3.7	3.8		
Total:	22.0	23.9	25.8		
Storm & Surface:					
Engineering Technician	1.0	1.0	1.0	B11	\$3,384-\$4,119
Senior Surface Water Technician	1.0	1.0	1.0	B12,15	\$3,585-\$5,220
GIS Specialist - LT	0.5	0.0	0.0	S6	\$3,877-\$4,629
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
Subtotal Regular Employees	4.5	4.0	4.0		
Temporary Labor	1.6	1.5	3.1		
Total:	6.1	5.5	7.1		

Budgeted Positions (continued)

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

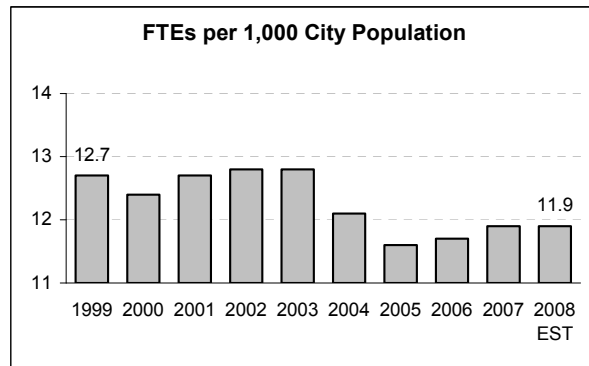
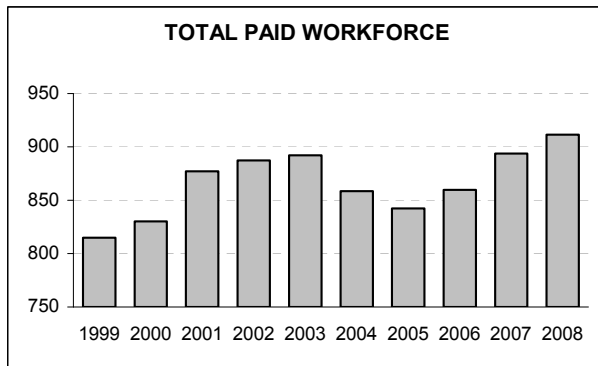
Note: Discrepancies of .1 may occur due to rounding of partial FTEs (full time equivalents)

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DEPARTMENT/DIVISION	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008	Salary Plan/Grade	Monthly Salary Range
Property Acquisition & Facilities Mgmt.:					
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
Total:	2.0	2.0	2.0		
TOTAL PUBLIC WORKS	221.1	235.7	239.2		
<i>STAFFING SUMMARY BY BARGAINING UNIT:</i>					
<i>Non-Uniformed Employee Group</i>	<i>154.4</i>	<i>159.9</i>	<i>161.2</i>	<i>AFSCME 114</i>	
<i>Non-Represented Employee Group</i>	<i>12.1</i>	<i>13.3</i>	<i>12.5</i>	<i>Non-Union</i>	
<i>Supervisor/Professional Employee Group</i>	<i>41.6</i>	<i>42.5</i>	<i>42.8</i>	<i>Teamster 231</i>	
<i>Temporary Labor Employee Group</i>	<i>13.0</i>	<i>20.0</i>	<i>22.7</i>	<i>Non-Union</i>	
GRAND TOTAL - CITY-WIDE	833.6	893.7	915.4		

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

Employee Group	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Elected Mayor & Finance Director	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	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	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-Represented Employee Grp	66.3	69.1	75.9	75.6	78.6	77.4	77.1	79.9	83.9	90.8
Supervisors and Professionals	79.6	81.0	90.9	94.3	100.6	101.7	104.9	103.4	108.6	106.8
Professional Librarians	9.1	9.1	9.3	9.3	8.3	8.0	8.0	8.0	8.0	8.0
Emergency Med Svcs Dispatch	0.0	0.0	10.0	11.0	11.0	11.0	12.0	12.0	12.0	13.0
Fire Supervisors	7.0	8.0	8.0	8.0	8.0	7.3	7.0	8.0	8.0	8.0
Firefighters	116.0	117.0	120.8	128.7	129.7	129.3	122.5	126.0	132.0	135.0
Police	93.0	97.0	97.0	98.0	98.0	95.4	95.1	100.0	102.0	102.0
WHAT COMM Dispatch	0.0	0.0	0.0	0.0	23.0	23.0	23.0	23.0	26.0	26.0
Non-Uniformed	371.9	381.2	387.3	379.1	355.7	334.4	323.5	327.3	336.5	352.1
TOTAL REGULAR	751.9	771.4	808.2	814.0	822.9	797.5	783.1	797.6	827.0	850.7
Temporary Labor	63.1	58.8	69.0	73.4	69.1	60.9	59.2	62.2	66.7	64.7
TOTAL PAID WORKFORCE	815.0	830.2	877.2	887.4	892.0	858.4	842.3	859.8	893.7	915.4



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.

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.
- 2005** The City continues to evaluate staffing needs through various processes. During 2004, Human Resources conducted a staffing analysis that measured Bellingham's staffing levels against comparable cities. This analysis is being used to assist the City in "right-sizing" its workforce for the population base and location. All vacancies are analyzed to determine if reductions can be made without layoffs. The Fire Department utilized an outside consultant to evaluate staffing levels for fire and medic services. In total, the 2005 budget reflects a reduction of approximately 20 positions. The Budgeted Positions list at the beginning of this section highlights changes by department.
- 2004** With the costs for labor and benefits increasing quicker than revenues, it has been necessary to reduce the number of positions the City has in its workforce. This is reflected above by reductions in most employee groups. The reductions are being made as vacancies occur as a result of retirements and resignations in an attempt to avoid layoffs. See the Budgeted Positions list at the beginning of this section for the changes that are visible in most departments.
- 2003** A new WHAT COMM Police Dispatch unit was formed which transferred 23.0 FTEs from the Non-Uniformed unit.
- Six official professional positions were transferred into the Supervisors and Professionals unit from the Non-Uniformed unit.
- Seven new field positions were created in Public Works to address added infrastructure maintenance needs. All positions are in the Non-Uniformed unit.
- 2002** Exempt Management - The Mayor's Office will eliminate a .6 Office Technician position to balance the budget. The HR Director position will increase .3 as a result of the 2001 delayed hire. Judicial Services will add an elected full-time Municipal Court Judge (previously part-time contract). A part-time Assistant City Attorney will be increased .2 FTE to full-time, as will an Office Technician by .3 FTE. The Museum Department will delay filling the Program Director 1 position, reducing FTEs by .5.
- Supervisors and Professionals - In Judicial Services a Non-Uniformed position will transition to a Division Supervisor (1.0 FTE). In Fleet Administration a Division Supervisor will be deleted with the bus transition to WTA.
- Emergency Medical Services Dispatch - An additional Dispatch position has been requested but is not yet approved by the Administrative Board (1.0 FTE).
- Firefighters - To staff for the Deemer Road Station, there will be an increase of 2.25 FTEs for 2002. There will be a balance of .75 FTEs in 2003 to complete the staffing.
- Police - There is an increase of 1.0 Police Officer because of a mid-2001 position being created.

Non-Uniformed - A 1.0 FTE Office Assistant 2 is added to Building Services. A 1.0 Court Process Technician is moved to the Supervisors and Professionals group in Judicial Services. In Judicial Services a .5 FTE Administrative Secretary is created with .4 being a transition from Extra Labor and .1 new. In Parks and Recreation 1.0 FTE Recreation Coordinator position is removed to help balance the budget. A total of 1.4 FTEs is added to Park maintenance areas because of added property and improvements. A 1.0 FTE Warrant Officer is removed from Police to help balance the budget. In Purchasing, a 1.0 Warehouse Worker and in Fleet Administration 8.0 Maintenance Mechanics are removed with the bus transition to WTA.

Extra Help - In the Community Development Division of the Executive Department .6 Interns will be added. In the Building Services Division of the Fire Department 1.0 will be added. In ITSD 1.6 FTEs will be added to cover expanded demands for Government Access TV. In Judicial Services .4 is moved to Non-Uniformed to create a part-time position. In Museum .3 is to provide added security coverage. In Planning there is a 1.1 decrease in the intern area to balance the budget.

2001 Exempt Management - The Mayor's office will add 1.0 for a Communications Manager and .4 to increase budget staffing. HR will remove a HR Analyst position and increase office support by .35 FTEs. Legal will add one assistant attorney at the end of 2000 and a Legal Assistant in 2001. Legal increased office support by .2 in 2000. A Hearing Examiner was added in mid 2000. Public works will add one Department Manager and an Assistant City Attorney (authorized in late 2000).

Supervisors and Professionals - Planning will add 2.0 professional planners to address daily work and allow the neighborhood updates to continue. Public Works will add a Project Engineer and Utility Engineer to address expanded work requirements. The Police Department will add the .1 balance of the Code Enforcement Officer that was authorized in 2000 as a Non-Uniformed position. Public Works will add 2.0 Lab Analysts and a .9 Program Specialist.

Professional Librarians - added staffing of .25 FTEs is included for 2001.

Fire Fighters - To staff up for the new Deemer Road Station 10 people will be hired in 2001 at different times for a 4.8 FTE impact. The remaining 5.2 FTE increase will be experienced in 2002.

Non-Uniformed - Planning will add an Office Assistant and .5 GIS Specialist. Parks and Recreation will add an Accounting Assistant, a Recreation Coordinator and 1.0 FTEs of Maintenance Aides. Public Works will increase primarily as a result of the added surface water requirements. Positions added include 2.5 in office assistance, 4.0 technical position in Engineering and one that was left out of 2000 by error, a .5 Custodial Maintenance position to cover the added Court facility, 4.0 field positions for the surface water program, a Wastewater Maintenance Tech that was approved in late 2000, 1.9 FTE of technical positions in Environmental Resources, and a Service Rep for the Services Division. A .5 office position will be added in the Hearing Examiner Department. The Police Department will add a Warrant Officer and 1.5 office positions.

Extra Help - The Community Development Division of the Executive Department will decrease .5 FTE. Museum will add .5 FTE for Security and 2.1 FTEs under a work study program. Library will add .8 FTEs for Library Aide work. ITSD will add .41 FTEs for assistance with the Educational-Government TV function. Judicial and Support Services will add .4 FTEs to address the expanded total workload. Parks and Recreation will add 3.4 FTEs distributed in various programs. Public Works will have a net increase of 2.9 FTEs. The biggest changes in Public Works are a .6 decrease in Solid Waste and a 3.3 increase in Environmental Resources. Fire Department has a net increase of .1 FTE and the Police Department a net decrease of .1 FTE.

2000 An additional position will be added in Human Resources to handle a backlog of classification requests. In the later part of 1999, the position of Assistant Fire Chief was reinstated. A new Environmental Resources Division is being created and it will be supervised by a new superintendent position.

As a part of the new Environmental Resources Division, an Environmental Engineer/Planner position will be created in the Supervisory and Professional Group.

The Firefighter bargaining unit increases as a result of the additional impact of six positions added part-way through 1999.

The Police unit increases because of two officers added in mid-1999 and the grant addition of two positions at the end of 1999.

To the Non-Uniformed unit, a Code Enforcement Officer in the Police Department and an Office Assistant I for the Environmental Resources Division will be added.

1999 The Exempt management is increasing as a result of a mid-year 1998 addition of a governmental relations position and a Human Resources Specialist. Additional adjustments also are being made in part-time staff for Executive and Human Resources in 1999.

Additions were made in mid-year 1998 to the Supervisory and Professional plan for a Planning position, an Accountant, a Landscape Architect and other areas that carry forward into 1999.

The 1999 addition to the Fire Supervisors is a mid-1998 trade-off for the reduction in an Exempt position.

The addition in Firefighters is partially due to the impact of the new positions added part-way through 1998 and an additional six positions to be added mid-1999 for a 3.0 FTE impact.

Two new officers are added for Police under a partial grant program.

The major increase in the Non-Uniformed group is a result of Extra Labor positions being moved into the bargaining unit. There is a net increase of 2.0 FTE for the Dispatch operations to facilitate operating in two locations. An additional 1.5 FTE is added for the operation of Municipal Court. A Senior Construction Inspector was added to Parks in mid-1998. Added custodial staff is included for 1999. An additional Skilled Worker is added to keep up with the Street workload. A new Safety Specialist is added to public Works and they also will see the remaining impact of a Computing Specialist added mid-1998.

There are a number of minor changes not mentioned above.

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BUDGET GLOSSARY OF TERMS AND ACRONYMS

ADA: Americans with Disabilities Act

Accounting System: The set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: Under this accounting method, revenues and expenditures are recorded in the periods in which these transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid. Enterprise and Internal Services Funds use the accrual basis of accounting.

AFSCME: American Federation of State, County and Municipal Employees

Appropriation: Money set aside (as by a legislative body) for a specific purpose.

Assessed Valuation: The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

BARS: The prescribed Budgeting, Accounting, Reporting System required for all governmental entities in the State of Washington.

Balanced Budget: A balanced budget is one in which the estimated expenditures appropriated for the budget year do not exceed the total of the estimated revenues for the budget year plus the unencumbered fund balances at the close of the fiscal year preceding the budget year.

Benefits: See "Expenditures."

Bond: (Debt Instrument) A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified interest rate. Bonds are typically used to pay for specific capital expenditures.

General Obligation (GO) Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment. There are two types:

Unlimited Tax GO (UTGO) Bonds: Funds to pay for debt cost come from voted property tax levy.

Limited Tax GO (LTGO) Bonds: Funds to pay for debt cost come from the General Fund at existing property tax levels.

Revenue Bonds: Bonds issued pledging future revenues, such as water charges, to cover debt payments.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments, such as local improvement districts (LID).

Budget Message: A written explanation from the Mayor of principal budget and policy issues and an overview of the Mayor's budget recommendations.

CAFR: The Comprehensive Annual Financial Report is the official financial report of a government, including the State Auditor's audit opinion, basic financial statements, and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

CAO: Chief Administrative Officer

Capital Assets: Assets of significant value, which have a useful life of several years.

Capital Facilities Plan (CFP): A planning document required by the Growth Management Act which addresses capital projects and anticipated sources of funding over a six-year period.

Capital Outlay: See "Expenditures."

CDBG: Community Development Block Grant

CPI: The Consumer Price Index is a statistic tracked by the US Dept of Labor, Bureau of Labor Statistics that measures the movement of prices of goods and services bought for consumption purposes by households. CPI is commonly used as a measure of inflation and for evaluating wages and pensions.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governments includes bonds, time warrants and notes.

Debt Service: See "Expenditures."

Department: Basic organizational unit of City government responsible for carrying out specific functions.

Enterprise Fund: See "Proprietary Funds."

Expenditures: The outlay of financial resources.

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

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

Capital Outlay: Expenditures for the acquisition or expansions of, or qualifying improvements to, fixed assets. Examples include purchasing land, buildings, machinery and equipment. Additions to existing buildings or improvement projects that extend the life of a building such as re-roofing would also qualify.

Interfund Payment for Services (Interfund Charges): If services or supplies are provided by another City group or department, expenditures are shown in this category.

Interfund Transfer: Contributions one City fund makes to another.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments.

Other Services and Charges: A basic classification for services other than personnel services that are needed by the City. Examples include professional services, communication, travel, advertising, utilities, and insurance.

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 help.

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.

FEMA: Federal Emergency Management Agency.

Fines and Forfeitures: See "Revenues."

Full-Time Equivalent (FTE): A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year of full-time employment is defined as 2,080 hours. A position that has been budgeted to work half-time for a full year, or full-time for only six months, is .50 FTE. Firefighters have a different level of hours worked, but are displayed using the same basic method.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of a fund's assets over its liabilities.

GASB: Governmental Accounting Standards Board

GO Bond: General Obligation Bond. See "Bond."

Goods and Services Charges: See "Revenues."

General Fund: The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The General Fund accounts for all activity not specifically accounted for in other funds.

GIS: Geographic Information System

Governmental Funds: Funds generally used to account for tax supported activities. There are five different types of governmental funds: the General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution of assets (usually cash) by one government unit or other organization to be used or spent for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Group: A cost center, or organization budget/operating unit, within a City department.

Growth Management Act (GMA): Comprehensive Washington State legislation that requires cities and counties to undergo a prescribed planning process to accommodate projected population growth.

HUD: Housing and Urban Development

ICAP: Indirect Cost Allocation Program. A methodology to distribute administrative overhead costs of doing City business that are not readily associated with a specific activity to the departments or funds that use those services.

IAFF: International Association of Firefighters

Interfund: The term interfund refers to transactions between individual Funds of the City.

Interfund Services and Interfund Revenues: From a budgeting and accounting perspective, the service provider will budget for both the cost of providing the service and the revenue received from the service receiver. In other words, one fund would be a customer of another and both budgets must reflect this provider–customer relationship in their revenues and expenditures.

Interfund Transfer/Interfund Subsidy: Contributions one City fund makes to another.

Interfund Loans: Amounts loaned from one City fund to another.

Interfund Payment for Services (Interfund Charges): See “Expenditures.”

Intergovernmental Services: See “Expenditures.”

Intergovernmental Revenues: See “Revenues.”

Interlocal Agreement: A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

Internal Service Fund: See “Proprietary Funds.”

ITSD: Information Technology Services Department.

LEOFF: Washington Law Enforcement Officers’ and Fire Fighters’ Retirement System.

Levy: Refers to the act of imposing taxes, special assessments, or service charges for the support of governmental activities, or the amount of those charges.

Licenses and Permits: See “Revenues.”

Local Improvement District (LID): An area where an improvement is authorized that will benefit selected property owners. The cost is passed on to property owners through special assessments.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LTGO: Limited Tax General Obligation Bond. See “Bond.”

NPDES: National Pollution Discharge Elimination System.

Miscellaneous Revenues: See “Revenues.”

Modified Accrual Basis of Accounting: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred, with some exceptions. All governmental funds, expendable trust funds and agency funds use the modified accrual basis of accounting.

Non-Revenues: See “Revenues.”

Object: As used in expenditure classifications, this term applies to the type of item purchased or the service obtained. See “Expenditures” for the seven object explanations.

Objective: Desired accomplishment that can be measured and achieved within a given time frame.

Other Financing Sources: See “Revenues.”

Other Services and Charges: See “Expenditures.”

PERS: Public Employees Retirement System.

PFD: Bellingham – Whatcom Public Facilities District.

Performance/Activity Measure: Specific quantitative measures of work performed within an activity or program, or a quantitative measure of results obtained through a program or activity.

Proprietary Funds: Funds that focus on determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types.

Enterprise Fund: Used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Fund: Used to account for financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Reserve: A segregation of assets to provide for future use toward a specified purpose. For budgetary purposes, reserves are not necessarily equal to fund balance. The City uses four basic types of reserve designations.

Undesignated: Not designated for a specific purpose.

Designated: Needed for labor settlements, cash flow, and similar designated uses.

Designated-Debt: Set aside for future debt payments.

Designated-Capital: Set aside for future capital acquisitions.

Revenues: Income received by the City including such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and miscellaneous revenue. The types of revenue categories, referred to as Basic Accounts are listed below.

Goods and Services Charges: Charges for services rendered or goods sold by the City, except to other governments or another City department or group.

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.

Intergovernmental Revenues: Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.

Licenses and Permits: Charges for issuance of licenses and permits. Does not include inspection charges.

Miscellaneous Revenues: This revenue category includes operating revenues not elsewhere classified, such as interest, rents, leases, concessions, and contributions from private sources.

Non-Revenues: This revenue category includes items such as interfund loan proceeds and proceeds of long-term debt for proprietary funds.

Other Financing Sources: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of GO Bonds, revenue resulting from the disposition of capital assets and transfers.

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.

Revenue Bonds: See "Bond."

RFP: Request for Proposal

Salaries and Wages: See "Expenditures."

Special Assessment Bonds: See "Bond."

Supplies: See "Expenditures."

Taxes: See "Revenues."

Turnback: The amount of a departmental expenditure budget that remains unspent at year-end. This amount is returned to the ending reserves for the fund from which it was appropriated.

UGA: Urban Growth Area

User Account Code (UAC): The General Ledger account numbering system the City uses internally for accounting and budgeting.

UTGO: Unlimited Tax General Obligation Bond. See “Bond.”

WTA: Whatcom Transportation Authority

WTP: Water Treatment Plant

WWTP: Wastewater Treatment Plant

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