



City Council Agenda Bill

20226

Bill Number

Subject: Adoption of the City of Bellingham's 2014 Annual Budget

Summary Statement: The Revised Code of Washington requires the City of Bellingham to adopt a final 2014 Budget prior to December 31, 2013. The attached ordinance includes 2014 appropriations proposed in the Preliminary Budget plus the adjustments outlined in the attached summary of changes sheet.

Previous Council Action: Preliminary Budget presented October 7, 2013. Public Hearings on revenue November 4th, and Budget December 2, 2013. Council & department work sessions October – December.

Fiscal Impact: The 2014 Preliminary Budget, as revised by the attached adjustments, proposes a Citywide budget of \$241,107,954 in expenditures and \$103,661,688 of estimated ending reserves. The General Fund portion of this budget is \$71,475,847 in expenditures and estimated ending reserves of \$12,873,046. The General Fund estimated reserves include approximately \$3 million of restricted funds for legal fees for environmental remediation, jail prepaid, medical costs, and donations to the fire and police departments.

Funding Source: Appropriations for all city funds.

Attachments: 2014 Budget Ordinance
List of changes from Preliminary Budget to Adopted Budget

Meeting Activity	Meeting Date	Staff Recommendation	Presented By	Time
Committee Briefing Council Vote Requested	09-Dec-2013	Vote to Approve	Brian Henshaw	5

Council Committee:
Committee of the Whole
Seth Fleetwood, Chair

Committee Actions:

Agenda Bill Contact:
Brian Henshaw

Reviewed By	Initials	Date
Brian Henshaw, Finance	BHA	12/3/13
Legal		
Mayor	KL	12.3.13

Council Action:

ORDINANCE NO. _____

AN ORDINANCE RELATING TO THE 2014 BUDGET OF THE CITY OF BELLINGHAM, PROVIDING FOR THE ADOPTION OF SUCH BUDGET PURSUANT TO THE TERMS OF RCW 35.33.075, AND SETTING THE EFFECTIVE DATE.

WHEREAS, the 2014 Preliminary Budget was presented to the City Council on October 7, 2013; and

WHEREAS, the Bellingham City Council has conducted work sessions to review, evaluate, and interview City staff regarding revenue estimates, assumptions, and programmatic expenditure needs; and

WHEREAS, a Public Hearing on the City of Bellingham's 2013 Revenue Forecast was held on November 4, 2013; and

WHEREAS, a Public Hearing on the City of Bellingham's 2013 Proposed Budget was held on December 2, 2013; and

WHEREAS, following said work sessions and Public Hearing the Bellingham City Council did approve and authorize such adjustments and changes as it deemed necessary and proper and determined the allowances in each department and fund.

NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:

Section 1 – The budget for the City of Bellingham in the form and content as filed with the Finance Director and the supporting line items and worksheets is by this reference adopted and approved as the budget for the year 2014. Budgetary control for the budget will be at the fund level with the exception of the General Fund which will be at the Departmental level.

Section 2 – In summary form, the total of estimated resources and appropriations and ending reserves for each separate fund/subfund, and the aggregate totals for all such funds combined, appear as set forth below:

Fund	Beginning Balance	+ Revenues	= Funds Available	- Expenditures	= Ending Reserve
1 General	14,879,989	69,468,904	84,348,893	71,475,847	12,873,046
111 Street	1,926,844	20,470,640	22,397,484	20,769,220	1,626,264
113 Paths & Trails Reserve	22,947	8,197	31,144	506	30,638
123 Parksite Acquisition	82,985	2,772	85,757	506	85,251
125 Federal Building	433,085	1,917,555	2,350,640	1,984,954	365,666
128 Library Gift	6,000	25,000	31,000	25,750	5,250
131 Olympic Pipeline Incident	44,956	4,593	49,549	20,593	28,958
134 Olympic-Whatcom Falls Park Addl	265,087	2,790	267,877	200,506	67,371
136 Environmental Remediation	663,300	410,000	1,073,300	84,057	1,009,243
141 1st 1/4% Real Estate Excise Tax	1,215,000	1,034,842	2,249,842	1,154,638	1,095,004
142 2nd 1/4% Real Estate Excise Tax	2,073,548	1,047,532	3,121,080	790,194	2,330,886
151 Police Federal Equitable Share	296,284	4,465	300,729	162,172	138,557
152 Asset Forfeiture/Drug Enforce.	86,002	41,131	127,133	62,031	65,102
153 Criminal Justice	858,095	383,254	1,241,349	763,311	476,038
160 Public Safety Dispatch	2,207,647	5,047,572	7,255,219	4,822,630	2,432,589
161 Transportation Benefit District	800,000	4,850,000	5,450,000	5,023,878	426,122
162 Public Ed & Govt Access TV	490,242	488,050	978,292	284,142	694,150
183 Restricted Equipment - PEG	213,000	122,000	335,000	25,000	310,000
172 Beyond Greenways	486,889	8,788	495,677	79,661	416,016
173 Greenways III	6,805,607	4,178,832	10,984,439	9,126,891	1,857,548
177 Parks Impact	2,454,601	1,878,564	4,333,165	2,685,740	1,647,425
178 Sportsplex	40,077	1,677	41,754	0	41,754
180 Tourism	491,279	1,203,812	1,695,091	1,495,471	199,620
181 Low Income Housing	1,703,136	3,019,650	4,722,786	4,522,786	200,000
190 Community Develop Block Grant	0	1,483,875	1,483,875	1,483,875	0
191 HOME Investment Partnership Grant	0	1,289,494	1,289,494	1,289,494	0
224 Sportsplex Acquisition Debt	23,185	279,170	302,355	258,038	44,317
225 2004 PFD/Civic Field LTGO	0	1,354,238	1,354,238	1,354,238	0
226 2011 QEC Bond	1,125,591	402,505	1,528,096	0	1,528,096
231 Drake Note	0	17,964	17,964	17,964	0
235 Governmental Debt Service	0	217,063	217,063	217,063	0
245 LID Guaranty	7,001	0	7,001	0	7,001
371 Waterfront Construction #1	0	1,035,300	1,035,300	0	1,035,300
410 Water	7,706,275	23,130,898	30,838,973	25,757,403	5,079,570
420 Wastewater	17,209,362	19,666,015	38,875,377	21,009,089	15,886,288
430 Storm/Surface Water Utility	4,239,778	12,919,908	17,159,886	13,582,503	3,577,183
440 Solid Waste	7,988,413	1,543,835	9,532,248	1,990,327	7,541,921
456 Cemetery	298,677	558,159	856,836	556,513	300,323
460 Golf Course	272,737	215,128	487,865	192,780	295,085
465 Parking Services	1,934,546	2,156,511	4,091,057	2,918,869	1,172,188
470 Medic One	801,535	6,737,039	7,338,574	6,643,827	694,747
475 Development Services	2,075,597	2,009,108	4,084,703	2,330,240	1,754,463
510 Fleet Administration	6,823,237	4,843,711	11,666,948	4,337,005	7,329,943
520 Purchasing/Materials Mngmt	200,460	3,030,604	3,231,064	3,175,995	55,069
530 Facilities Administration	1,023,563	3,585,594	4,589,157	3,620,799	968,358
540 Telecommunication and Technology	253,551	416,713	670,264	541,111	129,153
541 Technology Replacement & Reserve	1,300,000	1,016,963	2,318,963	1,664,165	652,798
542 Computer Infrastructure Replace	0	746,480	746,480	746,480	0
543 GIS Administration	0	353,234	353,234	353,234	0
550 Claims Litigation	4,428,390	1,249,582	5,677,972	1,147,485	4,530,487
561 Unemployment Compensation	458,932	125,938	584,670	184,933	399,937
562 Workers Comp Self-Insurance	781,439	651,722	1,433,181	726,268	706,895
565 Health Benefits	2,982,698	14,309,889	17,292,587	13,880,240	3,412,347
612 Firefighter Pension and Benefit	8,368,375	2,468,429	8,836,804	2,286,029	6,550,775
613 Police Pension and Benefit	5,827,188	1,438,940	7,266,126	1,420,835	5,845,293
701 Greenways Maint Endowment	1,027,640	474,514	1,502,154	9,123	1,493,031
702 Nat Res Protect & Restoration	2,586,151	182,147	2,768,298	79,573	2,688,725
965 Public Facilities District	1,578,608	1,196,541	2,775,349	1,253,974	1,521,375
970 Public Development Authority	21,470	571,034	592,504	558,000	34,504
Total	117,691,179	227,078,463	344,769,642	241,107,954	103,661,688

Section 3 – The adoption of the Capital Facilities Plan contained in this budget amends the Bellingham Comprehensive Plan and the list of projects contained herein shall be considered a part of the Capital Facilities Element of the Comprehensive Plan.

Section 4 – If any provision of this ordinance or the application to any person or circumstance is held invalid, the remainder of this ordinance, or the application of the provision to other persons or circumstances shall not be affected.

Section 5 – This Ordinance shall be in force and take effect on January 1, 2014.

PASSED by the Council this _____ day of _____, 2013.

Council President

APPROVED by me this _____ day of _____, 2013.

Mayor

ATTEST: _____
Finance Director

APPROVED AS TO FORM:

Office of the City Attorney

Published:

Changes to the Preliminary 2014 Budget

Dept	Item	Revenues	Expenditures	Notes
General Fund				
Finance	Transfers In	(40,000)		Criminal Justice transfer reduced
Planning	Contractual CD Services		30,000	Increase for Meals on Wheels
Muni Court	Add grant for 2014.	90,000		Public Defense Grant
Finance	Local Retail Sales Tax	765,000		Increase in Sales tax from Street Fund
ITSD	BARS Change	(4,680)	(4,680)	
Planning	Contractual CD Services		207,000	Increase Human Services funding
Finance	Transfer Out		558,000	Transfer In to PDA
Finance	Transfer Out		(86,955)	Federal Building capital funds reduction
Various	Net Salary & Benefits Adjustments		114,958	contract settlements and additional library hours
	Fund Subtotal	810,320	818,323	
Street Fund				
PW	COG WTB Grant - Orchard Drive	1,000,000		letter.
PW	Roadway & Streets		1,000,000	Orchard Street
PW	COB WTB Grant - Mahogany	1,250,000		Whatcom Transportation Board.
PW	Roadway & Streets		1,250,000	Mahogany Street
PW	Local Retail Sales Tax	(765,000)		Council Work Session Decision
PW	Repairs & Maintenance		(765,000)	Council Work Session Decision
	Fund Subtotal	1,485,000	1,485,000	
Federal Building Fund				
Finance	Transfer Federal Building	(86,955)		Federal Building capital funds reduction
PW	Repair & Maintenance		(86,955)	
	Fund Subtotal	(86,955)	(86,955)	
Criminal Justice Fund				
Police	Transfer Out		(40,000)	Reduce transfer to General Fund
	Fund Subtotal	-	(40,000)	

Changes to the Preliminary 2014 Budget

Dept	Item	Revenues	Expenditures	Notes
Dispatch Fund				
Fire	Net Salary & Benefits Adjustments		5,796	
	Fund Subtotal	-	5,796	
Park Impact Fee Fund				
Parks	Grant Joe Martin Turf	1,438,200		Grant to replace Joe Martin field with turf
Parks	Replacement of Turf		1,438,200	
	Fund Subtotal	1,438,200	1,438,200	
Parking Fund				
PW	Net Salary & Benefits Adjustments		(3,412)	
	Fund Subtotal	0	(3,412)	
Medic One Fund				
Fire	Net Salary & Benefits Adjustments		2,817	
	Fund Subtotal	0	2,817	
Development Services Fund				
Permits	Net Salary & Benefits Adjustments		566	
	Fund Subtotal	0	566	
Public Development Authority Fund				
PDA	Transfer To PDA	558,000		General Fund transfer to PDA
PDA	Professional Services		(567,619)	Reduced PDA budget to transfer amount
	Fund Subtotal	558,000	(567,619)	