

# Whatcom County

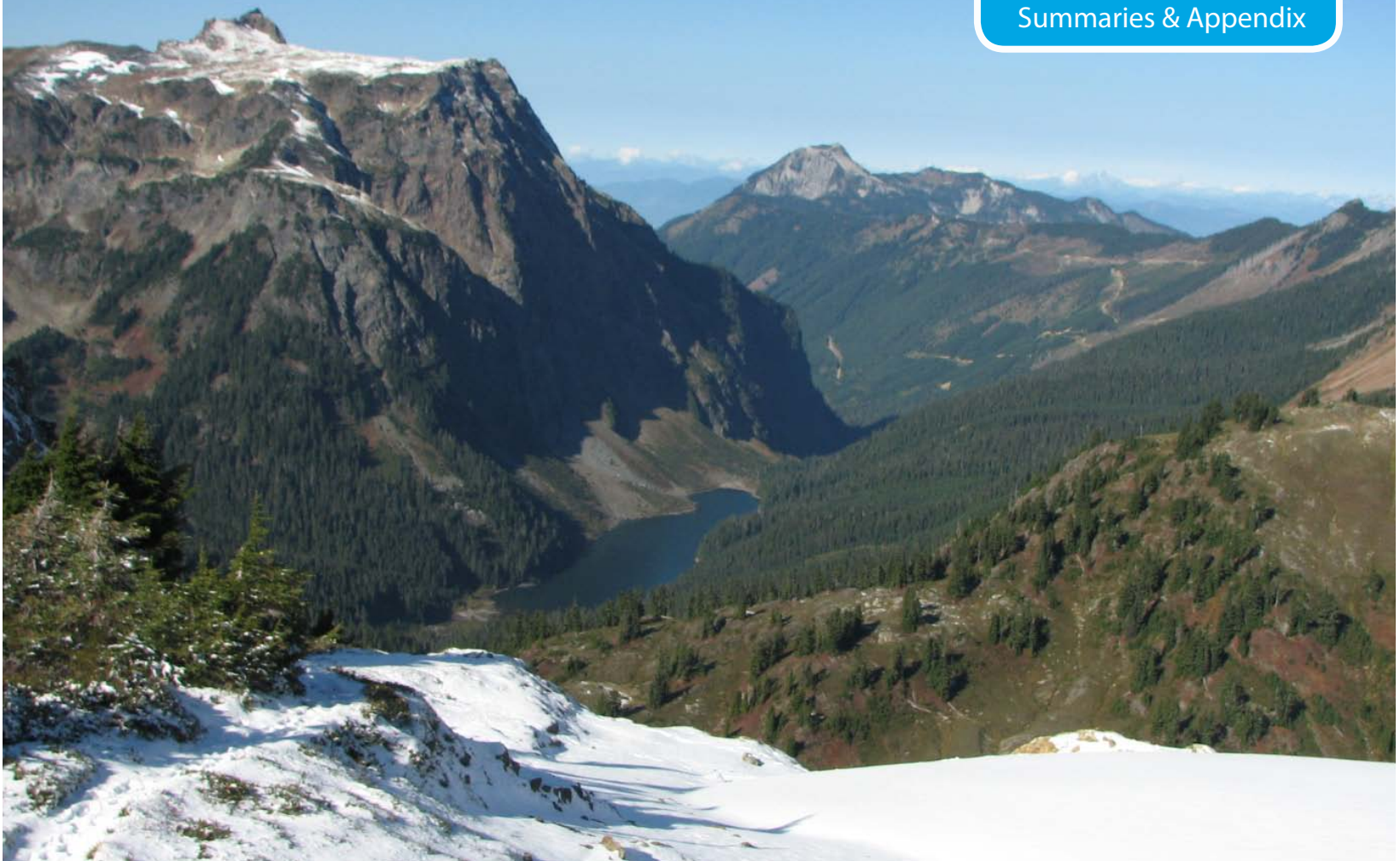
*2011-2012 Final Budget*



Recipient of the 2009  
GFOA Distinguished Budget  
Presentation Award

Volume 1

General Information,  
Summaries & Appendix



Pete Kremen  
County Executive

# Whatcom County 2011-2012 Final Budget

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**Volume 1**  
General Information,  
Summaries, Appendix

# Whatcom County 2011-2012 Final Budget

## **County Executive**

Pete Kremen

## **Prepared by the Administrative Services Department**

### **Director**

Dewey Desler

### **Administrative Supervisor**

Tawni Helms

### **Finance Manager**

Brad Bennett

### **Budget Staff**

Marianne Caldwell

Kristin Frank

Kellie Eiswald

Jeff Klingensmith

### **Graphic Design**

Sara Winger



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Whatcom County**

**Washington**

For the Biennium Beginning

**January 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Whatcom County, Washington for its annual budget for the fiscal year beginning January 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only.

**For inquiries regarding this document contact:**

Whatcom County Administrative Services, Finance Division  
311 Grand Avenue, Suite 503  
Bellingham, WA 98225

(360) 676-6734, extension 50557

On the cover:

View from the trail to the Winchester Mountain Lookout, looking Northwest to Tomyhoi Peak  
on left, and Tomyhoi Lake below

Photo by Perry Rice © October, 2010

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**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

311 Grand Avenue, Suite #108  
Bellingham, WA 98225-4082



January 1, 2011

Citizens of Whatcom County:

I submit to you the Whatcom County budget for the biennium beginning January 1, 2011 and ending December 31, 2012. In compliance with the county charter, I proposed the 2011-2012 budget to the County Council on October 15, 2010. On November 23, 2010, the Council adopted the 2011-2012 budget in open session with Whatcom County Ordinance Number 2010-058. The Council also adopted the 2011 Flood Control Zone District budget in open session with Whatcom County Resolution Number 2010-049. In accordance with state law, the Flood Control Zone District can only adopt a one year budget. The proposed 2012 Flood Control Zone District budget is also included in these volumes and will be adopted by separate resolution in November 2011.

The 2011-2012 budget totals \$174,024,739 in 2011 and \$171,645,288 in 2012, including the County's \$74.9 million for 2011 and \$76.1 million for 2012 General Fund. The budget reflects the new economic realities for Whatcom County. The County's once adequate reserve fund and revenues have suffered from the turmoil of the longest and deepest recession since the Great Depression. County revenues are not growing and they can not sustain all services at the same levels. One-time strategies over the past two years balanced the budget and replaced the loss of significant revenues. These measures, including one-time transfers and furloughs, are no longer available or sustainable. The result is a \$5.3 million shortfall in the County's General Fund for 2011.

**BUDGET GOALS**

The 2011-2012 budget reflects my commitment to align available resources with the County Council adopted Budget Development Guidelines and puts the County on a sustainable and stable path for the coming years. The budget retains a focus on the following key goals:

- Support safe communities and accessible justice systems
- Promote opportunities for communities and individuals to realize their full potential
- Encourage a growing and diverse County economy and promote recovery to thriving and sustainable communities
- Safeguard and enhance the County's natural resources and environment
- Constantly improve our culture of customer service

- Deliver services responsive to community needs
- Exercise sound financial management
- Build Whatcom County's long-term fiscal strength
- Promote robust public engagement to inform, involve and empower people and communities
- Develop and empower Whatcom County employees.

## FISCAL RESPONSIBILITY

Closing a \$5.3 million shortfall in the General Fund and addressing the financial challenges of other county funds has required many difficult decisions. Nevertheless, the 2011-2012 budget presents a balanced set of changes that do not rely on tax increases to support ongoing operations. It also maintains the General Fund reserves consistent with Council directions on ending fund balance and reserves. The budget is balanced first and foremost on internal savings and efficiencies, including savings resulting primarily from positions vacated through attrition over the past two years. Secondly, it reduces administrative and management costs, freezing wages of unrepresented staff at 2010 levels, and projects savings to be addressed through collective bargaining with union representatives. The budget reorganizes some existing services to allow for more cost-effective delivery, refocuses the mission of some services; provides a modest, revenue neutral adjustment from the Flood Fund to the General Fund and, as a last resort, some reductions to direct and contracted services.

While this budget puts Whatcom County on a sustainable financial path, it does not come without consequences. The reductions will result in fewer positions, including some layoffs of County employees. During a 4 year period beginning in January 2009 the County will have reduced a total of 143 positions. Most of these positions were reduced through attrition in 2009-2010. The effects of the greatest recession since the 1930's have been less acute for Whatcom County than for other governments throughout Washington State. Whatcom County avoided more drastic service reductions experienced by other local governments due to three primary factors:

1. The County had healthy reserves and fund balances which it gradually built up between 1999 and 2007. As the economy contracted and revenue fell significantly, these reserves allowed us to maintain employment and services that could otherwise not have been maintained with the revenues available. Simply, since 2008 to date, the County maintained services and employees beyond what immediate revenues could support on an ongoing basis.
2. With attrition, County managers over time found efficiencies and methods for continuing service without replacing departing employees. All unionized and unrepresented employees took the equivalent of 80 hours of unpaid furlough during 2009 - 2010. A number of the elected officials gave back a portion of their wages.
3. The County made widespread use of one-time budget strategies such as transfers and furloughs.

While these three factors allowed the County to continue to provide valuable services to all County residents, we were hoping to "glide" through to the next economic recovery. Yet, projected growth in revenues for 2011

and 2012 are not sufficient to maintain the service levels and workforce growth experienced over the past ten years.

Prospects for economic recovery in 2011 and 2012 remain uncertain and likely very modest, as compared to typical recoveries, therefore, the County revenue picture is subdued. The General Fund revenues are forecast to shrink by \$3.2 million dollars in 2011 and only rise in 2012 by approximately \$1 million. Our costs, however, grow at a rate exceeding revenue growth, especially for wage agreements, health care coverage and retirement contributions.

### **PRIORITIZATION AND TARGETED CUTS**

To address the \$5.3 million General Fund shortfall, I placed a strong emphasis on prioritizing services. My administration began last spring to engage Department Heads, Elected Officials and senior managers in candid and productive conversations to weigh key County programs and priorities in the face of constrained expenses. In June, the Council met with the Deputy Administrator and laid out Council priorities and objectives which they requested the Administration achieve. Based on these earlier meetings and Council objectives, County departments were asked to submit proposals and strategies to achieve certain targets, primarily through efficiencies. The percentage target was based on the amount of County General Fund unrestricted revenue that the Department received. From the outset, these targets placed the highest priority on law enforcement, court and justice services, and mandated general government services such as Council, Hearing Examiner, Treasurer, Auditor and Assessor. These higher priority departments were asked to identify 2.5% savings through efficiencies, further attrition and/ or revenue increases. Public safety services that are contracted such as Medic I and 911/Central Dispatch through the City of Bellingham and Medical Examiner's office were not asked to consider any reductions or efficiencies.

Departments and operations with discretionary programs, such as Administrative Services, Health, Parks and Recreation, and Planning and Development Services were asked to propose far greater target percentage savings (typically 10% – 12%). This latter group also included contracted non-departmental services such as animal control and other social and health services supported in small part by County government.

As the Administration reviewed proposed strategies and financial challenges facing all County funds, the following overarching priorities were considered:

- Emphasize sustainable budget changes that address the \$5.3 million shortfall in the General Fund on an ongoing basis.
- Seek administrative and internal savings from projected wage costs.
- Consolidate duplicate functions.
- Seek savings through contracting out services.
- Identify opportunities to streamline management.

### **PRESERVING JOBS AND SERVICES**

The budget preserves as many direct services and jobs as possible. County employees in the past have shown

a willingness to help the County save money and preserve services. As an example in 2009 and 2010, all employee groups agreed to furloughs or something of comparable value. This same cooperative spirit was anticipated as the formation of the 2011-2012 budget took shape.

The adopted 2011-2012 County Budget proposes that:

- The unrepresented employees, managers, Department Heads, attorneys, confidential staff, and Elected Officials receive no salary increases in 2011 and 2012.
- The County has formally requested to meet with representatives of its union groups to discuss changes in expected increased compensation for 2011 and 2012. Failure to reach agreements with the unions will require the Executive to submit additional budget reduction proposals to the Council to balance the budget.
- The Flood Levy is adjusted and reduced to support a modest increase in the General Fund Levy. The adjustments will provide \$1 million of the \$5.3 million shortfall in 2011. The adjustments will be mitigated by transferring an additional \$1 million annually from the REET II Fund to the Flood Fund in support of water system and stormwater projects.
- Maintaining Federal and State grants and greater collection efforts of offender fines and penalties will support anticipated revenues to the General Fund. The budget includes a change to parking charges around the Courthouse and Civic Center. These new parking charges are more consistent with local market rates. When implemented, this change would bring in \$181,000 annually to the General Fund.

Beyond these revenue neutral adjustments designed to fund high-priority services the **budget neither requests nor relies on tax increases to support County government operations nor does the budget draw down the County's General Fund reserves below 10% of budgeted revenues in 2011-2012.** This percentage amount is consistent with bonding agency recommendations.

#### **NEW MODEL FOR COMMUNITY CENTER SERVICES**

The 2011-2012 budget assumes a reorganization of the method for programming at senior/community centers and for a new community center in the Foothills/Kendall area. Existing senior community centers would continue to provide robust services for active seniors along with services for other residents, including, in some cases, children seeking health, nutrition, education and social services. The County would develop contractual relationships with well-established non profit and/or city-led community organizations that would help set local priorities and provide programming at centers. These enhanced partnerships with community organizations would mean a shift from a model of County staff serving in a community center management role to a model where center management and service are provided by non-profit community organizations. The community center changes are designed to maintain direct service and facilities access to residents at less cost to the General Fund.

The construction of a new community center in the Foothills/Kendall area in 2011 will be financed with specially designated State and Federal grants along with County capital facility revenue outside the General Fund.

### ADMINISTRATIVE SAVINGS

The 2011-2012 budget provides no increase in non-personnel cost categories. The County will seek to capture savings by converting custodial services in buildings serving non-justice departments, to private janitorial contractors. In addition Courthouse hours and security services will be refocused and reduced to more closely align with peak activity periods. Heating and cooling temperatures will be adjusted to capture further savings. Increased energy retrofits of County buildings will result in reduced operating costs in future years. The County's vehicle fleet will shrink and vehicle life cycles will be extended without sacrificing safety. Information Technology services have been reorganized and reduced to focus on the highest priorities of service for desktop support, project management, server support, GIS and web development services.

### OUR FUTURE

By making tough, but necessary decisions, the adopted 2011-2012 budget puts the County's services and finances on a sustainable path. **Assuming the current economic and revenue forecasts hold**, the reductions assumed in the General Fund for 2011 will be sufficient to maintain a balanced budget for 2011 and 2012 without additional reductions. As the County looks to the future with more subdued revenue growth, meeting our county government's obligations will require added fiscal restraint, oversight, monitoring and creativity to ensure that the County is delivering services in a cost-effective manner.

Respectfully Submitted,

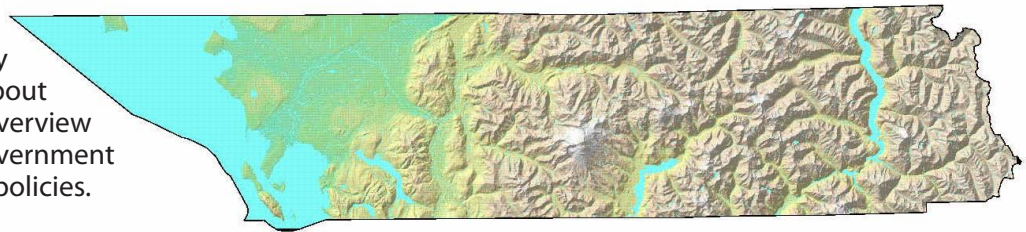
A handwritten signature in black ink, appearing to read "Pete Kremen". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Pete Kremen  
County Executive



# About Whatcom County

This section provides a variety of information about our area and gives an overview of Whatcom County government structure, services and policies.



*Whatcom County, Washington*



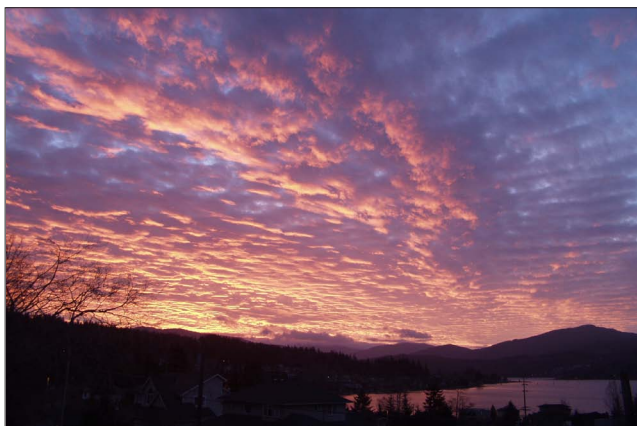
## Whatcom County History

Long before it was discovered by Europeans, Whatcom County was home to Northwest Coast Indians: the Lummi, Nooksack, Samish and Semiahmoo. The area was claimed by the Spanish in 1775 and later by Russia, England, and the United States. Bellingham was named by Captain George Vancouver of the British Navy during his expedition into the waters of Puget Sound in 1792.

Fur trappers and traders were the first non-Indian residents to settle the area. Hudson's Bay Company set up shop in 1825. In the early 1850's, after the San Francisco fire, building materials were in heavy demand and lumber in California was scarce. Dense stands of Douglas fir brought California miners Henry Roeder and Russell Peabody to Bellingham Bay. An impressive, strategically located waterfall referred to by the Lummi Indians as "What-Coom," meaning "noisy, rumbling water," provided Roeder and Peabody an ideal lumber mill site and a name for the area's first permanent town, Whatcom. In 1854, rapid settlement prompted the territorial legislature to create the County of Whatcom, which at that time also encompassed all of present-day San Juan, Skagit and Island Counties.

Whatcom County experienced several dramatic economic ups and downs in its early years. When coal was discovered in 1853, another bay town, Sehome, sprang up by the mine shafts and Bellingham Bay Coal Company became the area's largest employer. Gold fever made a brief, though dramatic imprint on the county. In the summer of 1858, the Fraser River gold rush brought over 75,000 people through Whatcom County.

In 1873 Roeder and Peabody's lumber mill burned down. Five years later, after a number of cave-ins,



*A sunrise over Lake Whatcom.*

fires and floods, the mine closed too. Speculators vying to host the Northern Pacific Railroad's west coast terminal brought the communities on Bellingham Bay renewed prosperity. Educational opportunities grew as well. Northwest Normal School, the predecessor to present day Western Washington University was established in Lynden in 1886. The northwest's first high school was built in Whatcom County in 1890. The county's boom ended in 1893. Unyielding mountains resulted in the loss of the transcontinental railroad terminal to Tacoma, Washington, and a national depression further pushed the local economy into hard times. Non-native population on Bellingham Bay dropped to under 50.

Resilient as ever, by the turn of the twentieth century, Whatcom County was once again growing. New lumber and shingle mills, salmon canneries, shipyards, and agriculture brought new stability to the area. By 1903, all of the county's bayside towns, Whatcom, Sehome, New Whatcom and Fairhaven had consolidated into the present day county seat of Bellingham.

## About the Area

### Topography

Whatcom County is the northernmost county in the state of Washington. Whatcom County contains 2,119 square miles that border on British Columbia, Canada to the north, Okanogan County to the east, Skagit County to the south and the Straight of Georgia to the west. Much of the county is mountainous and part of National Forest and National Parks.

Fifty miles east of Bellingham lies the highest peak in the North Cascade mountain range, Mount Baker (10,778 feet), an ice-clad volcano. Providing the state's longest ski season, the volume of snow and



ice on Mount Baker is greater than that of all the other Cascade Mountain volcanoes combined, except Mount Rainier.

A deep-water port, Bellingham's Squalicum Harbor is the second largest harbor in Puget Sound.

Bellingham is located 90 miles north of Seattle and 23 miles south of the Canadian border. A trip to Point Roberts, the county's most northerly community, requires a crossing through Canada.



*Above: Peach Arch State Park, Blaine, Washington. Inscribed "Children of a Common Mother," the Peace Arch is a 67 foot jointly maintained structure on the US/Canadian Border. It was built in 1920 to commemorate the signing of two historic treaties between Great Britain and the United States that provided for the establishment of the world's longest undefended border.*

*Left: A view of Mount Shuksan (9,720 feet) from the Mount Baker Ski Area.*

*Below: Marina at Squalicum Harbor.*



About the Area continued

**Climate**

Temperature Range	
Winter	30 to 50 degrees
Spring	40 to 67 degrees
Summer	48 to 75 degrees
Fall	40 to 59 degrees
Annual Precipitation	36 inches
Annual Snowfall	8.60 inches

**Population (2010)**

Whatcom County	201,140
Bellingham	80,885
Blaine	4,684
Everson	2,481
Ferndale	11,415
Lynden	11,951
Nooksack	1,338
Sumas	1,307
Population Density	94.92 per sq mile
Median age	35.65 years old
Median household income (2010)	\$46,188
Median housing cost (2009)	\$296,600
Avg mo. apartment rent (2 bdrm, unfurn)	\$693

**Cost of Living Index (Standard)**

Housing	134.4%
Transportation	115.1%
Utilities	83.0%
Service/Misc.	100.5%
Health Care	114.4%
Grocery Items	116.7%
Total Index vs US Average	113.0%

**Reported Index Crimes (2009)**

Arson	34
Robberies	90
Rapes	76
Murder	8
Aggravated Assaults	270

Motor Vehicle Thefts	266
Burglary	1,401
Larceny	5,330

**Health Care**

Hospitals	1
Physicians	Approx 650
Citizen to Physician Ratio	Approx 300/1

**Economy/Employment**

Unemployment Rate (Dec. 2010)	8.1%
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**Top Ten Employers (2009)**

St. Joseph Hospital	2,714
Western Washington University	1,664
Bellingham School District	1,265
Whatcom County	920
City of Bellingham	910
Haggen, Inc.	866
BP (Cherry Point Refinery)	796
Sodexo Services	760
Ferndale School District	680
Sterling Health	653

**Taxation**

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	2.0%
Total Sales Tax	8.5%

**Higher Education**

**Whatcom Community College** - Part of the state's community college system, serving an average of 7,644 students per quarter.

**Bellingham Technical College** - One of five technical colleges in Washington State, serving approximately 4,000 students per quarter.

**Western Washington University** - One of six state-funded, four-year institutions in Washington State, serving over 13,000 students.

# Whatcom County Government



Photograph by Tore Oftness

*The Whatcom County Courthouse, 311 Grand Avenue, Bellingham, Washington.*

## Home Rule Governs Whatcom County

**T**here are thirty-nine counties in Washington. By virtue of its "Home Rule Charter" adopted in 1978, Whatcom County is one of only six counties in the state that have a "county constitution." This constitution or "charter" gives control of county affairs to the people of the county rather than the state legislature.

As a charter county, there are two primary factors that distinguish us from non-charter counties. First, there is a separation between legislative and administrative functions. This is accomplished through an elected nonpartisan seven-member,

part-time county council (legislative) and a full-time elected county executive (administrative). The second factor is the right of initiative and referendum provided to county citizens by the charter. The county charter defines duties and responsibilities of the branches, elected officials and departments.

You can obtain a copy of the Whatcom County Home Rule Charter from the Whatcom County Executive's Office or the Whatcom County Council Office.

## Strategic Planning

The Whatcom County Charter, Section 1.51 requires that the executive and legislative branches “engage in long-term strategic planning to establish organizational structure, priorities and performance measurement.” In Whatcom County, “strategic planning” is an ongoing process. Strategic planning goals include the following policies:

- Conduct the public’s business in a customer-focused, user-friendly, helpful and effective manner.
- Be accountable and efficient in the services provided to citizens.
- Improve public awareness and understanding of the roles and services of county government.
- Identify and fund essential and other appropriate county government services.
- Support a work environment that values productive employees and encourages progressive personnel practices and employee skill development.
- Work in partnership with cities, tribes, special districts, other governmental entities, agencies, citizens, businesses and other stake holders to jointly facilitate the most effective and efficient governance and means of delivering services.

Previous strategic planning sessions have produced the following vision and mission statements.

### Whatcom County’s Vision Statement

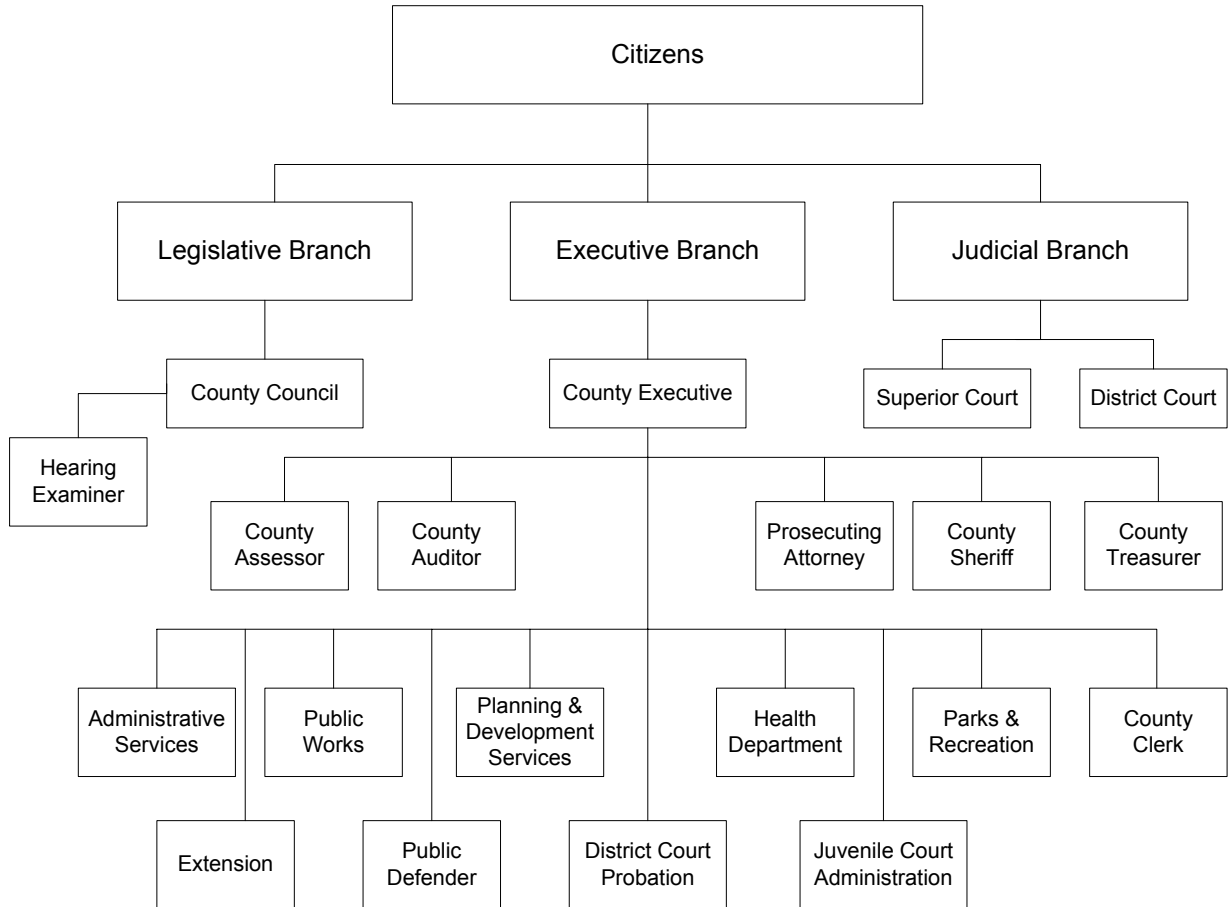
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family wage jobs, affordable housing and exceptional social and educational opportunities. Public services are responsive, transportation is convenient, regulations are user-friendly and justice is prompt and fair. It is a community where citizens and their government work together to preserve the rights of the individual while protecting the essential natural environment in which they live.*

### Whatcom County’s Mission Statement

*Whatcom County government will promote, enrich and enhance the freedoms, opportunities, health and safety of its citizens. We will provide essential and desirable public services in a cost effective and accountable manner. We will conduct the public’s business and treat all members of our diverse community in a courteous and professional manner. We will provide vision, leadership and responsiveness while addressing community issues and conducting the business of the people. We will encourage community involvement in public issues while protecting the rights of the individual and encouraging respect for diversity. We will serve as an active catalyst for individuals and other entities to participate in achieving a positive future for Whatcom County.*

# Whatcom County Government

## Organizational Structure



# Whatcom County Government Departments

County government provides an enormous variety of services to its citizens. There are nineteen county departments that provide or support the delivery of these services. Lists of department services are located in Volume 2, at the end of each department's section. The following is a brief description of county departments.

## Administrative Services

Administrative Services is an internal service department that provides a variety of support services, such as maintenance and custodial service, accounting, payroll, employee benefits, and information systems support to county departments and agencies. Divisions of Administrative Services are Administration, Facilities Management, Finance, Human Resources, and Information Technology.

## Assessor

An elected official, the County Assessor determines property values (real and personal), calculates levy rates and certifies tax rolls to the Treasurer. The Assessor's Office maintains inventory, description, ownership, sales and mapping for all real property parcels in Whatcom County. This office also administers and provides information regarding tax exemptions, such as senior citizen/disabled persons, open space, forest land, et cetera.

## Auditor

An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle and vessel licenses.

## County Clerk

The County Clerk serves as the clerk for Superior Court administering the office, systems, and accounts for funds, legal financial obligations, records, custody, delivery of records, and exhibits for this court of record for the State of Washington. The

County Clerk also supervises the assigned counsel function which manages indigence screening and conflict counsel contracts.

## County Council

The legislative branch of Whatcom County government, the County Council comprises seven elected part-time council members. The council meets regularly on every other Tuesday evening and enacts ordinances and resolutions, sets the county budgets, creates policies and hears appeals. Check the library, newspaper, county website ([www.co.whatcom.wa.us](http://www.co.whatcom.wa.us)) or the council office for schedules and agendas.

## District Court

With two elected judges and one appointed commissioner, District Court processes Sheriff, State Patrol, Department of Fisheries, State Park and WWU traffic citations. It also handles small claims, civil claims, name changes and protection orders.

## District Court Probation

This department provides adult probation services for offenders charged with misdemeanors in the District Court and some municipal courts that contract with the county. This office does not supervise offenders convicted of felonies in the Superior Court (these are handled by the state probation office).

## Executive

An elected official, the County Executive manages the day-to-day functions of administrative departments. The Executive is responsible for quarterly and annual revenue estimation and tracking, recommends the county's budget to the County Council, and monitors all departments' expenditures to ensure budget compliance. The Executive appoints members to boards and commissions, responds to citizen concerns,

## Whatcom County Government Departments continued

complaints and requests, and represents the county at local, regional, state and federal levels. The Executive is also responsible for managing all “non-departmental” services that the county provides.

### **Extension**

In cooperation with Whatcom County, this department is an extension of Washington State University. It provides information and education in the following areas (as well as others): agriculture and natural resources, food safety, community resources, pesticides, farm building and facilities plans, parenting, budgeting and money management, bee safety, nutrition and home horticulture.

### **Health Department**

The Health Department provides a variety of services to the public: restaurant permits and inspections, food worker health permits, investigation of food-borne illness, solid waste and sewage permits, water quality reviews, animal to human disease investigations, communicable disease screening, treatment, investigation, immunizations, vital records (birth and death certificates, etc.), services to the developmentally disabled and their families, mental health treatment coordination, chemical dependency treatment coordination, and substance abuse prevention.

### **Juvenile Court Administration**

Through the Juvenile Court, Detention Center and a number of special programs, this department provides services to assist young offenders with personal and/or environmental problems which get them into trouble with law. The Juvenile Detention Facility is located on the 6th floor of the courthouse. (Visiting hours are limited. Call for schedule.)

### **Parks and Recreation**

Whatcom County Parks and Recreation funds and/

or operates eight senior centers, seven developed parks, a rifle range, an outdoor recreation program, fifty miles of trails, and serves as a tourist information center.

### **Planning and Development Services**

Composed of three divisions and Administration, including Building Services (processes and issues building and development permits, plan reviews, performs life/safety inspections; includes Fire Marshal’s Office), Natural Resources (reviews permits for compliance with county code and development standards, staff are tasked with protection of shorelines, critical areas, and watersheds), Planning (includes Current Planning which processes immediate project development proposals, Long Range Planning addresses comprehensive plans, growth management, rezones and code amendments), and Administration (includes Code Enforcement and GIS functions).

### **Prosecuting Attorney**

An elected official, the Prosecuting Attorney prosecutes criminal acts within the county, provides legal advice and legal services to county officials and staff, and represents and defends the county. The Prosecuting Attorney’s Office also provides assistance to victims of crime, sexual abuse and domestic violence.

### **Public Defender**

The Public Defender’s Office provides constitutionally mandated indigent legal defense for felony, misdemeanor and probation violation charges against adults and juveniles in Whatcom County Superior and District Courts, and also involuntary mental and alcohol commitments.

### **Public Works Department**

The largest of Whatcom County departments, Public Works’ primary objective is to maintain the integrity

## Whatcom County Government Departments continued

of the Whatcom County road system in an efficient, cost effective manner that provides safe travel for the public. In addition, Public Works provides year-round ferry service to Lummi Island, flood control, solid waste management, noxious weed control, natural resource and stormwater management for the county.

### **Sheriff**

An elected official, the County Sheriff is responsible for law enforcement in the unincorporated areas of Whatcom County. The sheriff also has several countywide responsibilities (serving both the cities and unincorporated areas), including operating the county jail and coordinating professional and volunteer search & rescue efforts.

The Sheriff's Emergency Management Division provides community education in disaster mitigation and preparedness, and plans for and coordinates disaster response and recovery efforts.

### **Superior Court**

Whatcom County's three Superior Court judges and three full time and two part time court commissioners hear all cases involving: adult felonies, all juvenile offenses, divorce, child custody, support matters, probate, guardianships, adoptions, property claims in excess of \$50,000, paternity actions, mental incompetency, and abused or neglected children. The Superior Court Administrator oversees judicial operations, Drug Court, Family Treatment Court and other specialty court programs.

### **Treasurer**

An elected official, the County Treasurer collects taxes, reports, invests and manages all monies and debt for Whatcom County and all other junior and special purpose districts. This office provides banking services to the organization; forecloses on property for delinquent taxes; maintains an inventory of county-owned real property; conducts property sales.

# Creating the County Budget

The Home Rule Charter sets out the requirements for the presentation, adoption and the control of Whatcom County’s budget (Article 6 - Financial Administration). Pursuant to Article 6.05 - Budget Cycle, Whatcom County elected to prepare a biennial budget. Whatcom County has elected to adopt its biennial budget as two one-year appropriations. According to section 6.10 - Presentation and Adoption of Budgets, “At least seventy-five (75) days prior to the end of each budget cycle, the County Executive shall present to the County Council a complete budget and budget message, proposed current expense and capital budget appropriation ordinances, and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and at least thirty (30) days prior to the end of the budget cycle, the Council shall adopt appropriation, tax and revenue ordinances for the next budget cycle.”

Charter section 6.30 - Contents of Budget states, “The expenditures included in the budget for the ensuing budget cycle shall not exceed the estimated revenues (including unrestricted fund balance).” The county charter also outlines requirements for control, consideration and adoption of the budget. Specific requirements are located in sections 6.20 through 6.73.

In June of even years, the County Council convenes a “budget retreat” where members formulate objectives for the coming biennium. With input from the County Executive’s Office, staff and department managers, the council creates written “budget development guidelines.”

These guidelines are an essential part of the administration’s “budget instructions,” released to all departments at the end of June.

In August and early September, the Executive’s Office and administrative financial staff meet with

department directors. Each department’s budget request, as well as requests for additional resources or funding, are reviewed and prioritized.

The Executive’s Office and financial staff then develop a proposed budget. As required by the county charter, the administration delivers copies of an “Executive’s Recommended Budget” to all members of the County Council and the County Auditor in mid-October. The County Council’s finance committee holds hearings and work sessions to discuss the Executive’s proposed budget with the administration and department directors.

In November, the committee evaluates the budget and makes recommendations and revisions, then forwards these to the full council for a public hearing. The council adopts a final budget through passage of an ordinance. This ordinance establishes both appropriation limits and permanent staffing levels for the upcoming biennium. The administration publishes the completed budget document in February of odd numbered years.

## Facilities Capital Planning

In conjunction with the budget, the council also reviews and adopts a six-year facilities capital plan. This plan is developed annually by the administration and is reviewed and adopted by the council.

## Biennial Budget Timeline

Whatcom County’s biennial budget is prepared in even years, according to the following schedule:

June .....	Budget Planning (Retreat)
June 30 .....	Release of Budget Instructions
August 6.....	Dept Budget Requests Due
Mid-August thru Mid-September.....	
.....	Dept Heads Meet with Executive’s Office
October 15 .....	Executive’s Budget Delivered to Council
Oct 15 thru Nov 9 .....	Council Finance Committee Hearings
November 23 .....	Council Adopts Budget

## Creating the County Budget continued

### **Budget Document Serves Several Purposes**

The budget document provides a summary of the financial plan for county operations for the biennium beginning January 1, 2011 and ending December 31, 2012. This document shows revenue sources and how they will be spent. It also contains goals, objectives, and performance or activity measures of departments and programs. Additionally, the budget document serves as a reference guide for the county's financial policies, fund structure, organizational structure and contains a directory of county services.

### **Amending the Budget During the Biennium**

Appropriation and staffing levels can be amended during the course of the biennium through the "supplemental budget" process. This is a mechanism that provides careful review by the Executive's office and County Council, allowing changing funding or staffing needs to be addressed as new or unanticipated circumstances arise.

The Executive's office and Administrative Services Finance Division review the department supplemental budget requests and, where possible, work with department heads to find alternate solutions that do not require increased appropriation. On a monthly basis or as necessary, the administration prepares a supplemental budget ordinance and forwards it to the County Council for consideration.

Because staffing levels are specifically authorized in the annual budget ordinance, proposed changes to the county's "authorized positions" require supplemental budget ordinance amendment. If adopted by the council, budget appropriation (and/or staffing) are amended accordingly.

Half way through the biennium, the administration

will review the previous year's expenses and revenues, and develop supplemental budget recommendations to the County Council.

### **Project Budgets**

Project budgets are limited to large capital appropriations. Project budgets may be adopted by project phase or for the entire project. Once adopted, project budgets continue until the project is complete, abandoned, or until no expenditures have been made for three years.

### **Continuing Appropriations into Next Year**

Because Whatcom County adopts its biennial budget as two one-year appropriations, budget authority lapses at the end of each year. Some circumstances may make it necessary to carry over appropriations into the new year (such as contracts in progress and project budgets). Continued appropriation is accomplished through departmental request and administrative approval. Departments have until mid-January to request continuation of the prior year's appropriation on certain expenditures. The Executive reviews and makes a determination on qualifying requests.

### **Reporting Quarterly Financial Information**

An important management tool, quarterly financial reports are provided to the County Council by administration on February 15, May 15, August 15 and November 15. These reports provide comparative data, amended projections and other vital financial information for all general fund activity.

Quarterly financial reports are available to the public at the offices of the County Executive and the County Council and on the Whatcom County website at [www.co.whatcom.wa.us](http://www.co.whatcom.wa.us).

# Financial Management Policies

The overall goal of the county's financial management policies is to establish and maintain effective management of its financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the county's overall budget and the major objectives to be accomplished. In addition, the rationale which led to the establishment of the fiscal policy statements is also identified.

## Biennial Budget Preparation

A complete biennial budget will be prepared for all funds and capital budget expended by the county.

*Home Rule Charter Section 6.30 provides that "the budget shall include all funds, revenues and reserves; shall be divided into categories, projects, and objects of expense." Inclusion of all funds in the budget enables the council, the administration, and the public to consider all financial aspects of the county government when preparing, modifying, and monitoring the budget, rather than deal with the county's finances on a "piece meal" basis.*

## Budget Document

The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.

*One of the stated purposes of the budget is to present a picture of the county government operations and intentions for the biennium to the citizens of Whatcom County. Presenting a budget document that is understandable to the citizens furthers the goal of effectively communicating local government finance issues to both elected officials and to the public.*

## Budget Copies

Copies of the proposed budget will be made available to citizens and elected officials from the time the budget message is delivered.

*Home Rule Charter Section 6.50 provides that "Copies of the budget and budget message shall be delivered to the County Auditor and each council member. The budget message and supporting tables shall be furnished to any interested person upon request for a reasonable fee as established by ordinance and shall be available for public inspection from the time the budget message is delivered." Providing the public with copies of the proposed budget enables citizens to become better informed on the issues facing the council and the administration during the budget hearings.*

## Service Levels

Budgetary emphasis will focus on providing those basic county services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs — economic, fiscal and social.

*Adherence to this basic philosophy provides the citizens of Whatcom County assurance that its government and elected officials are responsive to the basic needs of the citizens and that its government is operated in an economical and efficient manner.*

## Capital, Plant and Equipment Maintenance or Replacement

The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.

*All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant, and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, plant, and equipment, regardless of the economic conditions, will assist in maintaining the government's equipment and infrastructure in good operating condition.*

## Financial Management Policies continued

### Budgetary Practices

The county will avoid budgetary practices that balance current expenditures at the expense of meeting future years' expenses.

*Budgetary practices such as postponing capital expenditures, accruing future years' revenue, or rolling over short-term debt are budgetary practices which can solve short-term financial problems, however, they can create much larger financial problems for future administrations and councils. Avoidance of these budgetary practices will assure citizens that current problems are not simply being delayed to a future year.*

### One-Time Revenues

The county will give highest priority in the use of one-time revenues to the funding of capital assets or other onetime expenditures.

*Utilizing one-time revenues to fund ongoing expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using one-time revenues to fund capital assets or other nonrecurring expenditures better enables future administrations and councils to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.*

### Budgetary Control System

The county will maintain a budgetary control system to help adhere to the established budget.

*The budget passed by the council establishes the legal spending limits for the county. A budgetary control system is essential in order to ensure legal compliance with the county's budget.*

### Appropriation Authority

The county will exercise budgetary control (maximum spending authority) through county council approval of appropriation authority for each appropriated budget unit. See budget ordinance and its attached list of authorized positions.

*Exercising budgetary control for each budget unit satisfies the Home Rule Charter Section 6.41 - Budget Control. It also assists the council in monitoring current year operations and acts as an early warning mechanism when departments deviate in any substantive way from the original budget.*

### Quarterly Financial Reports

Reports comparing actual revenues and expenditures to budgeted amounts will be prepared within six weeks following the end of each quarterly period during the fiscal year.

*The county's budget is ineffective without a system to regularly monitor actual spending and revenue collections with those anticipated at the beginning of the year. Quarterly reports comparing actual revenues and expenditures to budget amounts provide the mechanism for the council and the administration to regularly monitor compliance with the adopted budget. This also satisfies the Home Rule Charter Section 6.41 - Budget Control.*

### Position Control

Authorized personnel positions cannot be increased during the year except by approval of the county council. Temporary positions may be assigned additional hours subject to the availability of funds and the consent of the county executive, but shall not be considered a permanent change in authorized levels. The monies allocated to salaries and wages, personnel benefits and capital outlay can be transferred only with prior approval of the county executive.

*Pursuant to the Home Rule Charter Section 6.60 - Consideration and Adoption of the Budget.*

### Position Vacancies

Appropriation authority for any budgeted personnel position that becomes vacant during the year shall continue unless the council by motion identifies the position as one in need of review. No appropriated funds may be expended for regular staffing except

## Financial Management Policies continued

for those positions specifically identified in the budget ordinance.

*Pursuant to Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration & Adoption of the Budget.*

### **Transfers Between Funds**

Except as provided in the adopted budget, monies shall not be transferred between funds without county council approval.

*Pursuant to the Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and Adoption of the Budget.*

### **Rainy Day Reserve Fund**

\$1,000,000 of the adopted Undesignated Ending Fund Balance shall be maintained in a Rainy Day Reserve Account, and such monies shall only be appropriated upon a two-thirds affirmative vote of the entire County Council. In administering this Rainy Day Reserve Fund:

- The County Treasurer shall be empowered to use the Rainy Day Reserve Fund to manage the cash flow needs of all county funds by making short-term loans (less than six months) without interest, and without the need to get council/executive permissions.
- Longer term loans (more than six months) can be made to other funds, but only with council approval.
- Any investment income earned as a result of the Rainy Day Reserve Fund shall be credited to general fund general revenues.

*Pursuant to the Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and*

*Adoption of the Budget.*

### **Restricted Funds**

It shall be the policy of Whatcom County that all grant and restricted revenue shall be used first to pay for all eligible expenditures before any unrestricted General Fund general revenue is used as local funding for eligible expenditures.

*Pursuant to the Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and Adoption of the Budget.*

### **Bids on Construction Work**

Except as the County Council may specifically authorize by exception, all construction work funded for which the estimated cost is over \$25,000 shall be bid out to private contractors.

*Pursuant to the Whatcom County Code Chapter 3.08, and applicable state laws.*

### **Continuing Appropriations**

Whatcom County shall close its books and allow no further county fund transactions on the previous year, 20 days after the end of the fiscal year. Following that deadline, outstanding obligations of \$500 or more may be paid through continuing appropriation in the following fiscal year, if approved by the County Executive. All unexpended continuing appropriation authority carried over from the previous fiscal year shall lapse by the following December 31.

*Pursuant to the Whatcom County Code, Chapter 3.02.050 Budgeting – Continuing Appropriations.*

### **Ferry Funding**

User fees for the Lummi Island ferry shall be annually evaluated and set to recover 55% of projected annual costs of ferry operation.

## Basis of Accounting and Budgeting

**B**asis of accounting and budgeting refers to revenues and expenditures, related assets and liabilities that are recognized in the accounts and reported in the financial statements.

Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All county funds, except proprietary funds (internal and enterprise funds), are budgeted and accounted for during the year on the modified accrual basis of accounting in accordance with Washington State statute and generally accepted accounting principles.

Proprietary funds are accounted for on a normal accrual basis, in accordance with Washington State statute for mandated budget and accounting reporting systems. Proprietary funds use a modified accrual system for budget tracking purposes. The governmental funds are presented in the financial statements on this same basis.

Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Major revenues that are determined to be susceptible to accrual include intergovernmental revenues and interest. Major revenues that are determined not to be susceptible to accrual because they are either not available soon enough to pay liabilities of the current period or are not objectively measurable include ad valorem taxes, licenses, permits and fines and forfeitures.

Expenditures are recognized in the accounting period in which a fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which are recognized when due. Encumbrances are recognized during the year, but outstanding encumbrances at the end of the year do not constitute expenditures and are either charged to an appropriation in the following year or the contractual commitment is cancelled.

# Whatcom County Fund Structure

**A**s a means of tracking and accounting for money, the operations of the county are divided into *funds*. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are departments (i.e., Administrative Services, Public Works Department) and within departments are *cost centers*.

Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public. Within cost centers are accounts or line-items. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs. The budget document does not provide a line-item level of financial detail. Instead, it groups like items in an easy-to-read summary form. Line item detail is available in the county's computerized financial software system (JD Edwards).

As with a personal bank account, funds have to take in at least as much money as they spend and by law, the budget for funds must be balanced. What this means is that a governmental unit cannot plan to spend more than it will take in. Whatcom County's largest fund is the "General Fund." Most county services are accounted for in this fund and it is where most revenues are received.

Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The following are the county's fund types and definitions.

## General Fund

Also known as "Current Expense," the General Fund

is used to account for resources of Whatcom County which are not required to be accounted for in other funds. Both revenues and expenditures are budgeted in compliance with procedures established in Article 6 of the Whatcom County Home Rule Charter and the Whatcom County Code. The modified accrual basis of accounting is applied.

## Special Revenue Funds

Special Revenue Funds are established in Whatcom County pursuant to state statutes or local ordinances in order to segregate resources which are designated to be used for specified purposes. Both revenues and expenditures are budgeted in compliance with procedures established in Article 6 of the Whatcom County Home Rule Charter. The modified accrual basis of accounting is applied. Following is a list of all special revenue funds included in this budget:

### County Road

A fund to finance the design, construction, and maintenance of county roads.

### Election Reserve

A fund to finance elections and election equipment.

### Solid Waste Management

A fund to account for the provision of solid waste services to the residents of Whatcom County.

### Veterans' Relief

A fund to finance emergency financial assistance to veterans and their survivors.

### Whatcom County Jail

A fund created to collect one-tenth of one percent sales and use tax for the purpose of funding detention facility operations, maintenance, and capital projects.

## Whatcom County Fund Structure continued

### **REET Electronic Technology**

A fund used to develop, implement, and maintain an electronic processing and reporting system for real estate excise tax (REET) affidavits.

### **Countywide Emergency Medical Services**

A fund created to collect one-tenth of one percent sales and use tax for the purpose of funding emergency medical services and criminal justice.

### **Whatcom County Trial Court Improvement**

A fund established to collect funding from the state to fund improvements to superior and district court staffing, programs, facilities, or services.

### **Whatcom County Convention Center**

A fund used to promote tourism and overnight visits.

### **Victim Witness Assistance**

A fund established to administer victim witness programs. The fund is financed by court ordered fines on domestic assault cases.

### **Community Development**

A fund to finance and account for delayed payment loans to low- and moderate-income single-family homeowners. The fund was originally established with a Federal Community Development Block Grant.

### **County Drug Fund**

Money from asset seizures in drug cases is placed into this fund by court order and is used to fight the battle against drugs in Whatcom County.

### **Auditor's Operation and Maintenance**

A fund created with a state-mandated surcharge on all instruments recorded by the County Auditor. Expenditures from this fund shall be used for installation and maintenance of an improved system for copying, reserving, and indexing documents recorded in the county.

### **Emergency Management**

A fund created to carry out federal and state mandated programs to prepare the community (emergency services' systems and the public) to respond to emergency disasters beyond the capacity of regular emergency services.

### **Flood Control Zone District**

A fund created to implement and oversee the river improvement program and flood hazard management program for the county.

### **Lynden/Everson Sub Zone**

A fund created as a division of the countywide flood control fund to address flood management in the Lynden/Everson area.

### **Sumas/Nooksack/Everson Sub Zone**

A fund created as a division of the countywide flood control fund to address flood management in the Sumas/Nooksack/Everson area.

### **Acme/Van Zandt Sub Zone**

A fund created as a division of the countywide flood control fund to address flood management in the Acme/Van Zandt area.

### **Samish Watershed Sub Zone**

A fund created as a division of the countywide flood control fund to maintain and regulate the Lake Samish outlet control structure.

### **Birch Bay Watershed and Aquatic Resources Management District**

A fund created in association with the countywide flood control fund for the purpose of advancing water resources management in the Birch Bay Watershed.

### **Point Roberts Transportation Benefit District**

A fund created to address the transportation needs of the Point Roberts area.

## Whatcom County Fund Structure continued

### **Conservation Futures**

Monies from this fund come from a real property tax levy applied to all taxable real property within Whatcom County. This fund may be used to acquire rights and interests in open space land, farm and agriculture land, and timber land with the goal of conserving property for public use or enjoyment.

### **County Road Improvement District #1**

A fund financed by special assessments to account for maintenance and operation of the Birch Bay Lighting District.

### **County Road Improvement District #2**

A fund financed by special assessments to account for operation and maintenance of the Cliffside Drive Lighting District.

### **County Road Improvement District #7**

Assessment fund to account for operation and maintenance of the Emerald Lake Lighting District.

### **Low Income Housing Projects**

A fund created to collect an additional recording fee (per document) that provides funding for local low income housing projects.

### **Homeless Housing**

A fund created to collect an additional recording fee (per document) that provides funding for the county's homeless housing plan. Also accounts for homeless housing projects funded by state grants.

### **Stormwater Fund**

A fund to explore the option of creating a stormwater utility and to implement National Pollution Discharge Elimination System (NPDES II) requirements. The fund is currently being funded by transfers from the Flood Control Zone District and

REET II.

### **Chemical Dependency/Mental Health Fund**

A fund created to account for one-tenth of one percent sales tax for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs.

### **LEOFF I Healthcare Fund**

A fund created to account for post-retirement healthcare benefits for law enforcement retirees qualifying under the LEOFF I retirement system.

## **Debt Service Funds**

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The county appropriates current year expenditures and anticipated revenue. The modified accrual basis of accounting is applied.

### **1997 Limited Tax G.O. & Refunding Bond**

A fund to account for the redemption of bonds that were issued to pay off an interfund loan for the courthouse remodel and refinance the majority of the 1991 bond issue.

### **1998 Limited Tax G.O. Bond Fund**

A fund to account for the redemption of bonds that were issued to pay off an interfund loan used to purchase the civic center building.

### **2003 Limited Tax G.O. & Refunding Bond**

A fund to account for the redemption of bonds that were issued to refinance the majority of the outstanding bonds from the 1993 bond issue.

## Whatcom County Fund Structure continued

### Capital Projects Funds

Capital Projects Funds are established in Whatcom County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with procedures established in RCW 36.40. The modified accrual basis of accounting is applied.

#### **Real Estate Excise Tax I (REET I)**

A fund to account for the .25 percent excise tax on the sale of real property in the unincorporated portion of Whatcom County. Proceeds of the tax may only be used to fund capital projects pursuant to the county's approved capital improvement plan.

#### **Real Estate Excise Tax II (REET II)**

A fund to account for an additional .25 percent excise tax on the sale of real property in the unincorporated portion of Whatcom County. Proceeds of this fund are restricted to public works projects including planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

#### **County Parks Improvement Fund**

A fund established to account for monies set aside for repair, replacement, improvements, and maintenance of existing facilities and equipment for parks, recreation equipment, and senior centers.

#### **Public Utilities Improvement Fund**

A fund to account for a .09 percent sales or use tax to be used to finance public facilities serving economic development purposes. This is not an additional tax; it is deducted from the amount of tax otherwise required to be collected by the state department of revenue.

### Enterprise Funds

#### **Ferry System**

A fund established to account for the Lummi Island Ferry Operations.

### Internal Service Funds

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of Whatcom County, or to other governments on a cost reimbursement basis. The accrual basis of accounting is used in the following funds.

#### **Equipment Rental and Revolving**

A fund to finance the maintenance and operation of vehicles and equipment used by the Public Works Department and other departments. This fund also maintains an inventory of road construction materials for the county.

#### **Administrative Services Fund**

A fund to provide county departments and activities with internal administrative services, such as accounting, human resources, building maintenance, courthouse security, and information technology.

### Other Funds

In addition to the funds listed above, the Whatcom County Comprehensive Annual Financial Report contains financial information for several Agency Funds. Junior taxing districts, assets, and liabilities are accounted for in these Agency Funds (e.g. Water Districts, Fire Districts, etc.). The Agency Funds are not appropriated by the Whatcom County Council and therefore are not included in this document. There are also inactive funds with immaterial fund balances and in the process of being closed; these funds are not presented in this document.

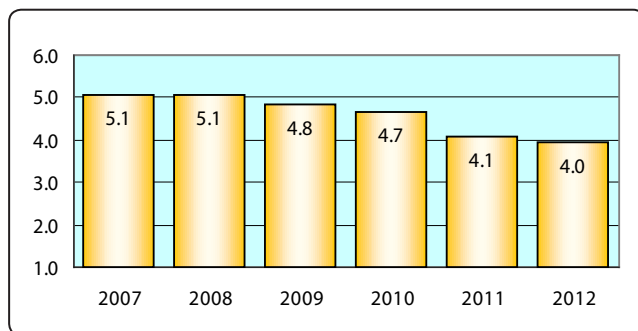
# 2011-2012 Budget at a Glance

In 2000 Whatcom County's population was 166,826. By 2012, the number of citizens in this county is expected to exceed 208,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we must provide:

- Law enforcement
- District and superior courts
- Jail
- Property valuation
- Tax collection & distribution
- Elections
- Document recording
- Vehicle licensing
- Public health protection
- Animal control
- Land use planning
- Building code enforcement
- Road construction and maintenance

In addition to mandated services, we also provide services considered essential by the citizenship, such as ambulance, parks, senior centers and public health programs. For every 1,000 in Whatcom County population, the number of county government employees is expected to decline to 4.0 by 2012 due to economic conditions (see chart below).

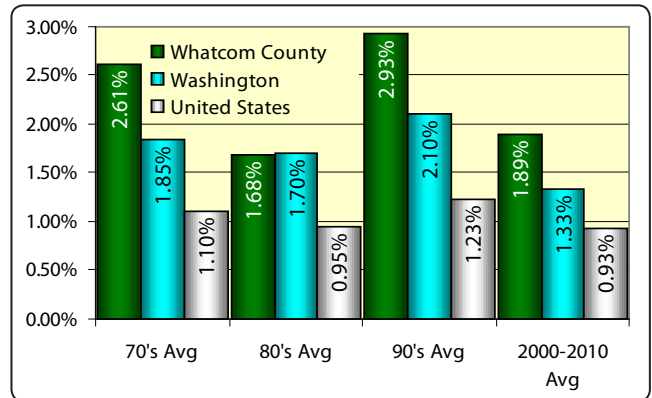
## County Employees Per 1,000 in Population



Based on "full time equivalents" (FTEs), 40 hours per week.

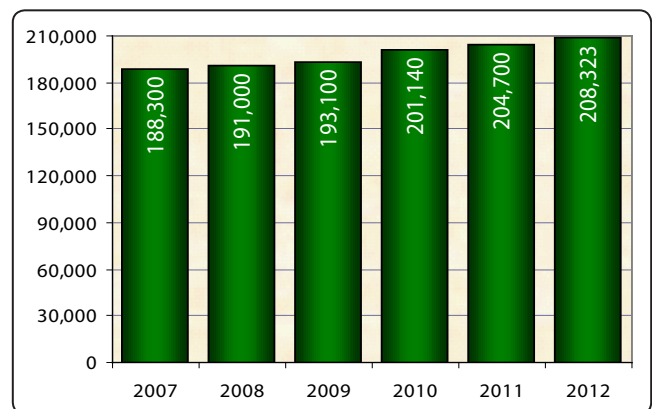
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

## Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators, Washington State Office of Financial Management, and U.S. Census Bureau.

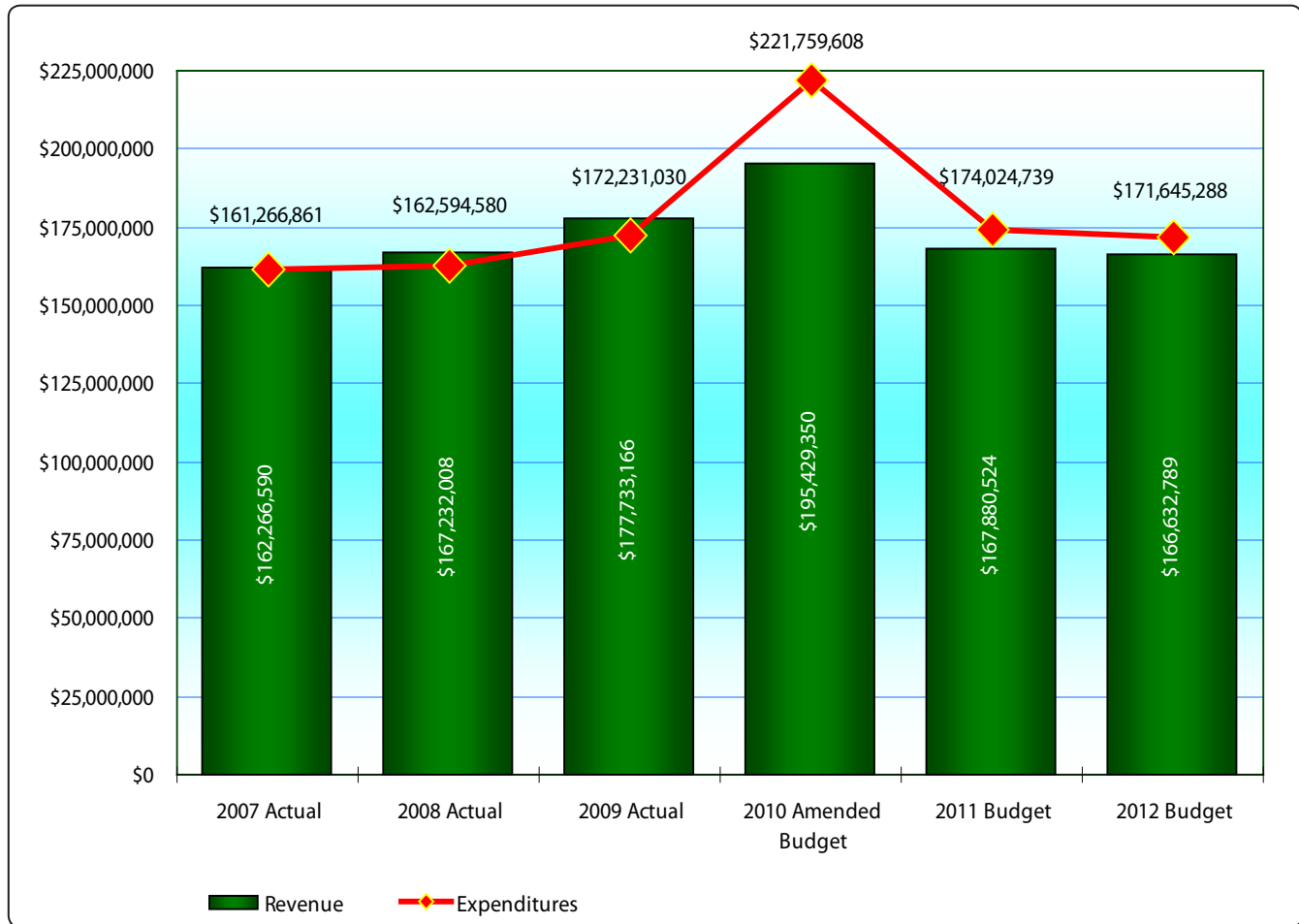
## Whatcom County Population 2007-2012



Sources: Washington State Office of Financial Management; 2010 Population figures are based on the 2010 US Census Bureau data; 2011-2012 Population figures are estimates based on the Whatcom County Comprehensive Plan projected growth rate.

# Revenue & Expenditure History

This chart represents all Whatcom County funds combined and shows by year, a comparison of all Whatcom County revenues (bars) and expenditures (line). See facing page for detail.



*NOTE: Where revenues fall short of expenditures, the county uses available reserves (fund balance). In addition, expenditure authority for continuing appropriations and multiyear capital project budgets, such as road construction budgets, will be rolled forward to the subsequent year after the current year is closed out. Also, expenditure budget lapses in the current 2010 budget year are expected to be substantial as the County implements measures to curtail spending.*

## Revenue & Expenditure History Detail

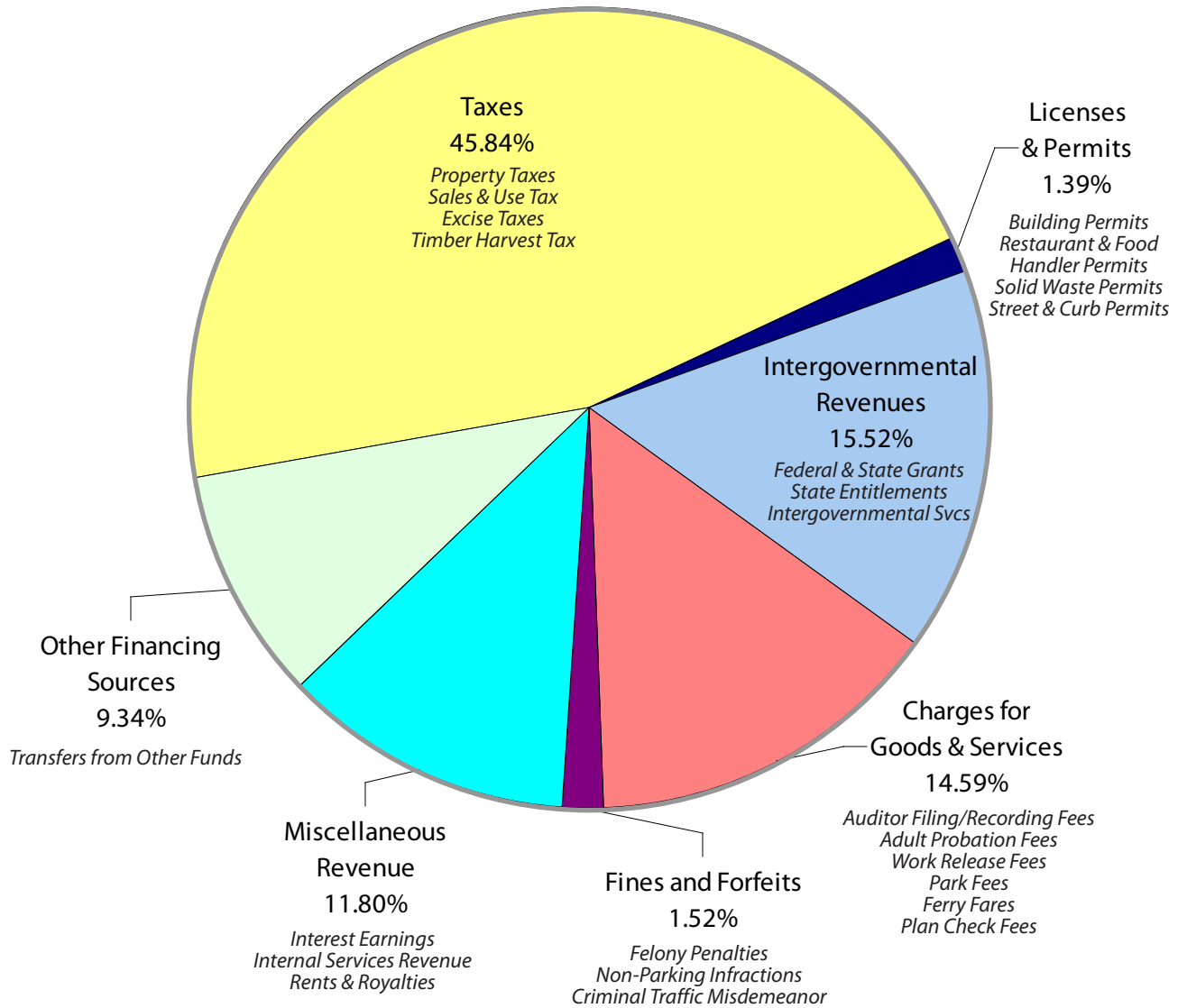
Note: These figures are for all Whatcom County funds combined.

	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2011 Budget	2012 Budget
<b>Revenues</b>						
Taxes	70,107,548	71,607,787	73,092,812	75,875,654	76,060,945	77,293,427
Licenses & Permits	2,274,537	2,129,724	2,318,035	2,259,731	2,296,277	2,351,527
Intergovernmental Revenues	25,615,417	26,918,551	33,880,185	45,264,991	27,447,298	24,472,520
Charges For Goods & Svcs	24,264,872	24,999,144	24,691,561	27,495,594	24,366,214	24,451,569
Fines and Forfeits	2,217,841	2,473,534	1,999,178	2,122,330	2,675,241	2,402,241
Miscellaneous Revenue	20,568,716	20,589,603	19,230,059	19,813,143	19,038,110	20,429,686
Other Financing Sources	17,217,659	18,513,665	22,521,336	22,597,907	15,996,439	15,231,819
<b>Total Revenues</b>	<b>162,266,590</b>	<b>167,232,008</b>	<b>177,733,166</b>	<b>195,429,350</b>	<b>167,880,524</b>	<b>166,632,789</b>
<b>Expenditures</b>						
Current:						
General Government	41,460,983	44,207,901	43,590,941	50,862,176	46,162,552	47,098,427
Security of Persons/Property	35,771,385	37,152,527	39,612,011	43,285,204	40,329,448	40,744,553
Physical Environment	5,315,717	6,159,485	5,886,626	11,561,956	8,257,307	9,245,766
Transportation	26,589,293	28,728,158	26,196,254	32,133,428	29,921,045	31,314,390
Economic Environment	3,106,760	2,852,802	3,224,049	4,294,174	3,152,980	2,868,035
Mental & Physical Health	11,392,901	12,019,930	12,433,474	15,963,068	15,518,706	15,953,440
Culture & Recreation	4,325,360	4,494,523	4,337,790	5,001,502	4,379,113	4,280,559
Capital Outlay	13,487,970	8,578,344	13,613,237	33,832,380	9,165,005	4,780,525
Debt Service	1,935,032	1,959,925	1,996,189	2,017,713	2,196,644	1,185,578
Other Financing Uses	17,881,460	16,440,985	21,340,459	22,808,007	14,941,939	14,174,015
<b>Total Expenditures</b>	<b>161,266,861</b>	<b>162,594,580</b>	<b>172,231,030</b>	<b>221,759,608</b>	<b>174,024,739</b>	<b>171,645,288</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>999,729</b>	<b>4,637,428</b>	<b>5,502,136</b>	<b>*(26,330,258)</b>	<b>*(6,144,215)</b>	<b>*(5,012,499)</b>

\* NOTE: Regarding negative balances in budget years – For 2011 and 2012, Whatcom County is planning for a 2.5% lapse in budgeted operating costs in the General Fund and limited use of fund balance reserves. For 2010, the county expects significant budget lapses in all operating funds due to efforts taken to curtail spending in response to lower than budgeted revenues. In addition, capital project lapses will be greater than operating cost lapses due to permitting delays and projects that span more than one year.

# Source of County Revenues in 2011-2012

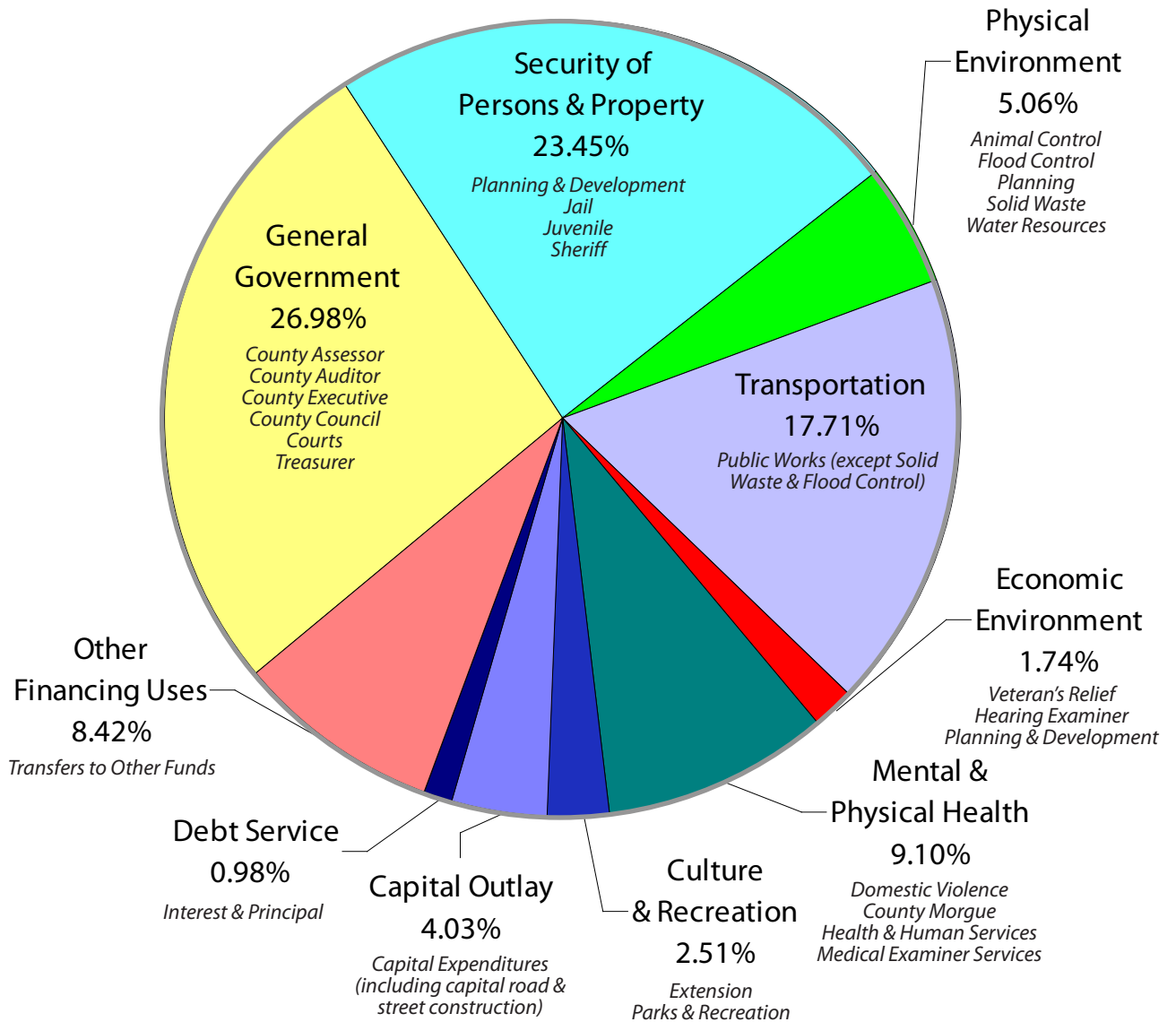
This chart represents all Whatcom County funds combined.



NOTE: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

# Distribution of County Expenditures in 2011-2012

This chart represents all Whatcom County funds combined.

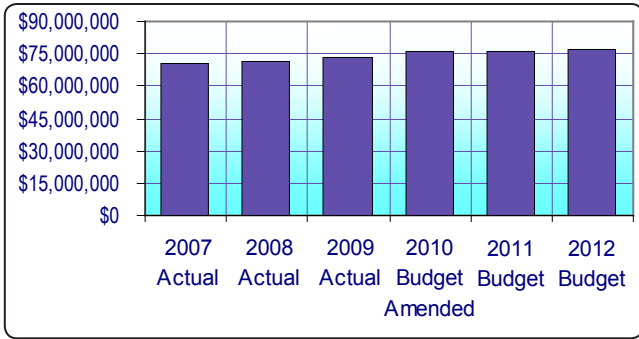


NOTE: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

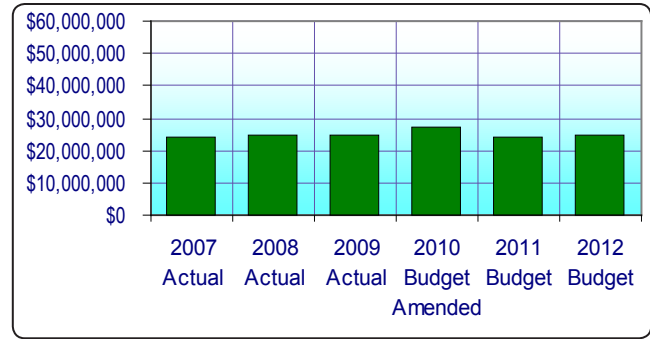
# Revenue History by Type

Charts represent all Whatcom County funds combined.

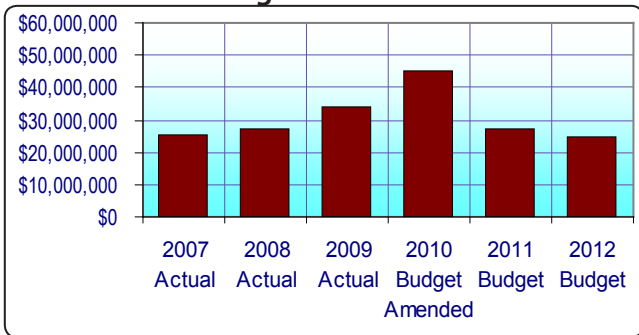
**Tax Revenues**



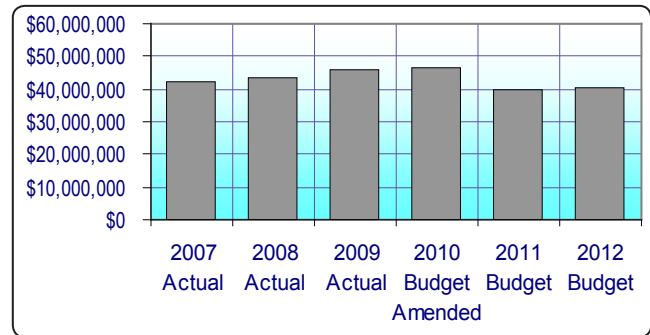
**Fees for Service**



**Intergovernmental Revenues**



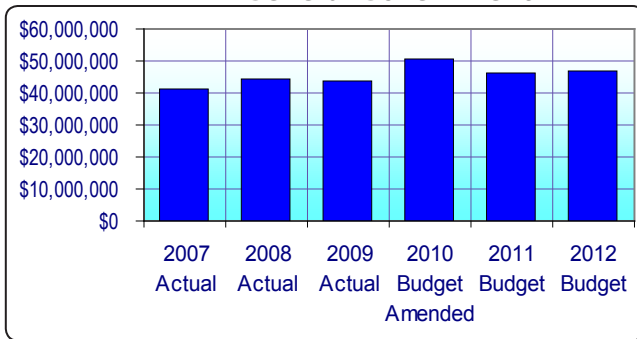
**All Other Revenues**



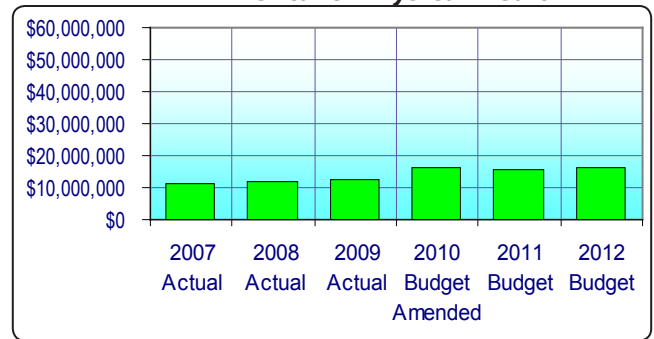
# Expenditure History by Type

Charts represent all Whatcom County funds combined.

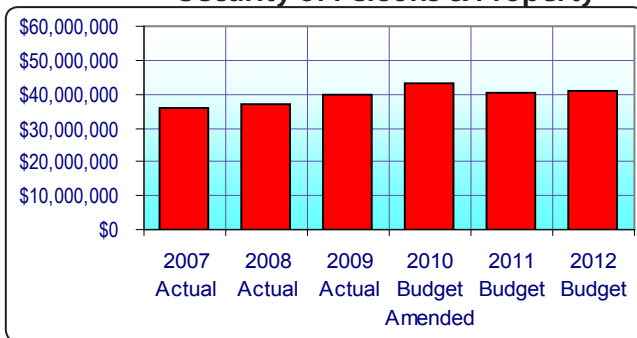
**General Government**



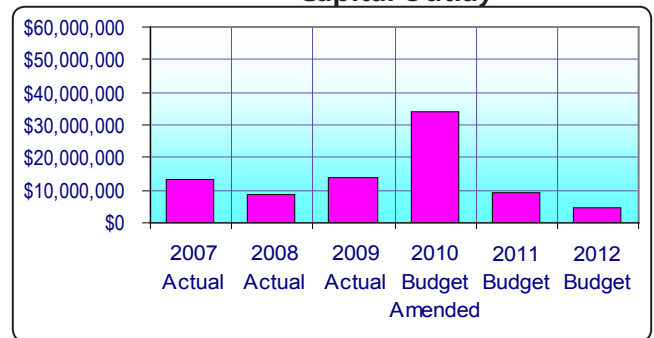
**Mental & Physical Health**



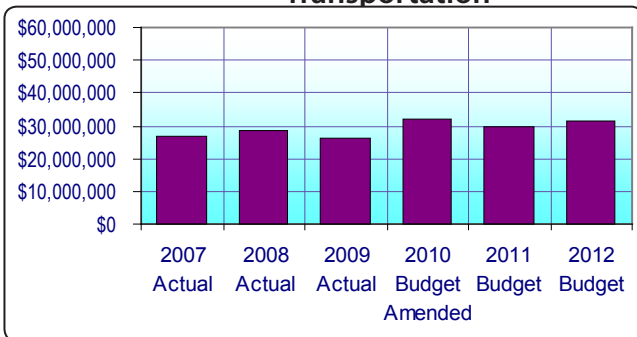
**Security of Persons & Property**



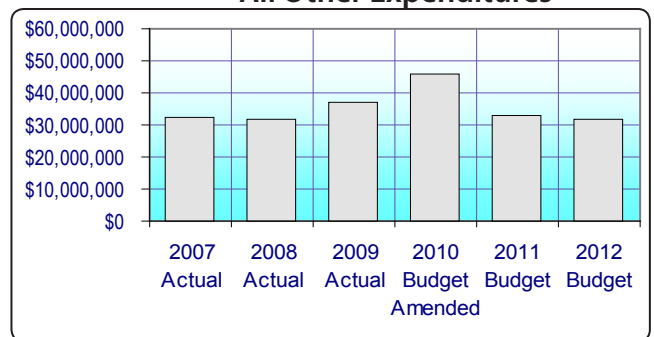
**Capital Outlay**



**Transportation**



**All Other Expenditures**



# Expenditure & Revenue Category Descriptions

## Revenues

- Taxes** - Revenue derived from legislatively authorized charges.
- Licenses & Permits** - Charges for the issuance of licenses and permits.
- Intergovernmental Revenue** - Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.
- Charges for Goods & Services** - Fees and charges for goods and professional or other services rendered.
- Fines & Forfeits** - Revenue derived from monetary judgements imposed or a penalty by which one loses rights in property.
- Miscellaneous Revenue** - Revenue derived from sources not otherwise provided for in other revenue accounts. Examples include interest earnings, rents, royalties, contributions, and internal services revenue from self-insurance premiums and equipment rentals.
- Other Financing Sources** - Revenue derived from the proceeds of long term debt, operating and equity transfers and the disposition of fixed assets.

## Expenditures

- General Government** - A major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole. Does not include administrative services provided by central services in support of other

departments.

- Security of Persons & Property** - A major class of services provided to protect people and property.
- Physical Environment** - A major class of services provided to achieve a satisfactory living environment for the community and the individual.
- Transportation** - A major class of services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians.
- Economic Environment** - A major class of services provided for the development and improvement in the welfare of the community and individual.
- Mental & Physical Health** - A major class of services provided for the care, treatment, and control of mental and physical illness.
- Culture & Recreation** - A major class of services to provide culture and recreation to the community.
- Debt Service** - A major class of expenditures used to account for principal and interest payment of debt.
- Capital Outlay** - This account collects all expenditures over \$5,000 that will be capitalized in a general fixed assets account group and accounts for activities which involve infrastructure improvements. Examples include equipment, software, facilities, and roads.
- Other Financing Uses** - Includes all operating and equity interfund transfers.

*NOTE: These categories are based on the Washington State Budgeting, Accounting & Reporting System (BARS).*

# The 2011-2012 Budget in Summary

This section provides a summary of the 2011-2012 budget by program and by fund.

Included is information about revenue and expenditure budgets, together with comparative historical statistics and narrative explanations. This section shows the relationship between program expenditures and revenues available to fund programs. Because of its size and diverse nature, the General Fund is the primary focus of this summary.

## Funds

### General Fund

The General Fund is the largest of Whatcom County funds. It finances most general governmental services including the legislative, executive and judicial branches of county government. It also finances law enforcement, health, land use planning,

building inspection, property assessment, tax collection, recording and vehicle licensing.

### Road Fund

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving and maintaining county roads and bridges. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis and will require budget amendments.

### Other Funds

Other Whatcom County funds have a much narrower focus and are therefore presented in a more condensed manner.

## Summary of Budgeted Revenues and Expenditures by Fund

	Budgeted Revenue			Budgeted Expenditures		
	2010 (Amended)	2011	2012	2010 (Amended)	2011	2012
001 General Fund	76,104,670	71,523,204	72,577,426	83,813,899	74,937,554	76,114,569
108 County Road	27,410,137	24,398,916	22,982,818	30,247,258	25,836,692	22,820,246
118 Jail Fund	12,267,403	11,983,978	12,087,981	12,823,817	12,710,730	13,064,251
169 Flood Control Zone	6,907,389	4,961,539	5,448,657	8,846,400	5,169,916	6,652,390
501 ER&R	11,974,277	9,297,219	9,296,847	14,340,305	9,825,613	10,274,893
507 Admin. Services	20,487,969	19,735,880	20,311,663	22,209,605	20,025,323	20,593,265
All Other Funds	40,277,506	25,979,788	23,927,397	49,478,326	25,518,911	22,125,674
<b>Total</b>	<b>\$195,429,351</b>	<b>\$167,880,524</b>	<b>\$166,632,789</b>	<b>\$221,759,610</b>	<b>\$174,024,739</b>	<b>\$171,645,288</b>

# General Fund Summary

	Projected 2010	Budget 2011	Budget 2012
<b>Estimated Beginning Cash Balance</b>	\$9,736,205	\$10,385,079	\$9,004,694
Ongoing Revenues			
Budgeted Revenues (Note 1)	* 74,741,380	71,491,551	72,460,176
Ongoing Expenditures			
Budgeted Expenditures (Note 2)	(77,860,088)	(74,425,464)	(77,051,489)
Preliminary Operating Deficit	(3,118,708)	(2,933,913)	(4,591,313)
Closure Days / Unrep. Wage Freeze		915,515	1,134,670
Net One-time Additional Service Requests (Note 3)	* -	(1,395,952)	(80,500)
Projected Budget Lapse	** 3,298,232	2,212,988	2,242,414
Operating Surplus (Deficit)	179,524	(1,201,362)	(1,294,729)
Adjustments			
Inter Fund Debt Adjustment	469,350	(179,023)	(184,395)
<b>Estimated Ending Cash Balance</b>	<b>\$10,385,079</b>	<b>\$9,004,694</b>	<b>\$7,525,570</b>

\*NOTE: Ongoing revenues above do not include one-time revenues of \$31,653 and \$117,250 for 2011 and 2012, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "Net One-Time Additional Service Requests" above.

\*\* NOTE: Budget lapse projection used in the 2010 budget is 3% plus \$992,195 for capital projects carried over to 2011. The projected budget lapse for 2011-2012 is 2.5% plus \$348,256 for lower health insurance costs than original projected.

# General Fund Summary Notes

## Note 1 - Changes in Ongoing Revenue

<b>2010 Budgeted Revenues</b>	\$ 74,741,380
-------------------------------	---------------

### 2011 Revenue Changes:

● Property Tax (New Construction)	\$ 427,223
● Property Tax (Neutral Shift Flood Fund)	\$ 1,000,000
● Property Tax (Remove CFF Levy Shift)	\$ (543,000)
● Interest & Penalty on Tax	\$ 125,000
● Business Licenses & Permits	\$ 71,155
● Building Permits	\$ (34,609)
● Intergovernmental Probation Fees	\$ (70,000)
● Border Prosecution Grant	\$ (210,000)
● CDBG Grants	\$ (1,000,000)
● Women, Infants and Children Grant	\$ 278,347
● CTED - Drug Task Force Grant	\$ (124,255)
● JAG - Drug Task Force Grant	\$ (88,969)
● Other State & Federal Grants	\$ (378,234)
● On-Site Sewage Loan Program Grant	\$ 750,000
● REET Technology - ATS	\$ (280,000)
● DSHS Grants Juvenile Court	\$ (116,000)
● WRIA Grant - PDS	\$ (113,440)
● State Entitlements	\$ 121,128
● ARRA Energy Efficiency Grant	\$ (220,981)
● Recording Fees	\$ (127,500)
● Plan Check Fees	\$ (75,596)
● On-Site Sewage Filing Fee	\$ (145,000)
● Franchise Fees	\$ 64,390
● Development Related Fees	\$ (140,419)
● Traffic Infractions	\$ 155,041
● Bail Bond Forfeitures	\$ 54,500
● Parking Fees	\$ 181,000
● EMS Sales Tax Criminal Justice	\$ (88,740)
● Interest Income	\$ (301,758)
● Stone Garden Grants	\$ (338,079)
● Transfer In MH/CD Fund for Probation	\$ 82,381
● Other Net Changes	\$ (96,361)
● Transfer In Budget Stabilization Plan	\$ (2,067,053)
<b>2011 Budgeted Revenues</b>	<b>\$ 71,491,551</b>

<b>2011 Budgeted Revenues</b>	\$ 71,491,551
-------------------------------	---------------

### 2012 Revenue Changes:

● Property Tax (New Construction)	\$ 302,508
● Sales Tax	\$ 355,766
● Interest Income	\$ 385,517
● Transfer In Parks Improv Reconveyance	\$ 141,939
● Border Prosecution Grant	\$ (290,000)
● Women, Infants and Children Grant	\$ 39,477
● CTED - Drug Task Force Grant	\$ (76,793)
● JAG - Drug Task Force Grant	\$ (67,530)
● Other Net Changes	\$ 177,741
<b>2012 Budgeted Revenues</b>	<b>\$ 72,460,176</b>

General Fund Summary Notes continued

**Note 2 - Changes in Ongoing Expenditures**

<b>2010 Projected Expenditures</b>	\$ 77,860,088
------------------------------------	---------------

**2011 Expenditure Changes:**

• Increase in Salary and Wages	\$ 1,545,923
• Decrease Administrative Cost Allocation	\$ (337,837)
• Increase Employee Retirement	\$ 607,997
• Increase in Employee Health Costs	\$ 738,235
• Increase Other Payroll Taxes & Benefits	\$ 340,719
• Sheriff Housing Authority Contract Costs	\$ 51,106
• Sheriff Firearms Permit Issuance Costs	\$ 40,000
• Sheriff Sex Offender Verification Costs	\$ 71,193
• Hearing Examiner Contract Increase	\$ 9,816
• Software Maintenance ATS	\$ 223,369
• District Court Clerk Position	\$ 53,975
• Restoring 1 Prosecuting Attorney	\$ 83,372
• Health Contract Coordinator Increase	\$ 19,178
• Pub Defender Career Path Promotions	\$ 26,690
• Superior Court Jury Costs	\$ 30,000

**Budget Reductions**

• Auditor	\$ (122,473)
• County Clerk	\$ (186,562)
• County Council	\$ (15,903)
• District Court Probation	\$ (4,245)
• Executive	\$ (31,302)
• Extension	\$ (5,881)
• Juvenile	\$ (82,169)
• Health	\$ (345,889)
• Hearing Examiner	\$ (1,915)
• Parks & Recreation	\$ (371,373)
• Planning & Development	\$ (640,659)
• Prosecuting Attorney	\$ (72,018)
• Public Defender	\$ (139,057)
• Sheriff	\$ (184,634)
• Treasurer	\$ (40,838)

**Non-Departmental Changes**

• Animal Control	\$ (75,525)
• Assessor Treasurer System	\$ (2,040,651)
• Food Bank Services	\$ (58,066)
• Medical Examiner	\$ 25,981
• Green Power	\$ (32,000)
• Domestic Violence	\$ (10,000)
• NW Economic Council Grant	\$ (35,000)

**2011 Expenditure Changes (cont):**

**Non-Departmental Changes (cont)**

• What-Comm	\$ 58,282
• Energy Efficiency DOE Grant Funded	\$ (233,616)
• CDBG Grants	\$ (1,000,000)
• DNR Reconveyance	\$ (291,000)
• Transfer to Water Resources	\$ (24,500)
• Allowance For Settlements	\$ (215,074)
• Transfers Election Reserve	\$ (240,000)
• Transfers Jail Operations	\$ (208,902)
• Transfers Admin Services	\$ (636,314)
• Other Net Changes	\$ 322,943
<b>2011 Budgeted Expenditures</b>	<b>\$ 74,425,464</b>

**2012 Expenditure Changes:**

• Increase in Salary and Wages	\$ 1,045,302
• Increase in Employee Health Costs	\$ 633,470
• Increase Employee Retirement	\$ 645,098
• Increase Social Security	\$ 83,627
• Increase Transfer to Election Reserve	\$ 160,000
• Increase Transfer to Jail	\$ 94,000
• Decrease Rapid Border	\$ (48,257)
• East Whatcom Resource Center	\$ 41,300
• Lake Whatcom Reconveyance	\$ 68,755
• Increase Epidemiology Capacity	\$ 88,700
• Increase Administrative Services Alloc	\$ 103,224
• Road Repairs Plantation Range	\$ 38,000
• Other Net Changes	\$ 104,423

**Budget Reductions**

• Assessor	\$ (70,000)
• Health	\$ (151,561)
• Planning & Development	\$ (48,391)
• Public Defender	\$ (120,827)
• Treasurer	\$ (40,838)
<b>2012 Budgeted Expenditures</b>	<b>\$ 77,051,489</b>

General Fund Summary Notes continued

**Note 3 - One-Time Additional Service Requests**

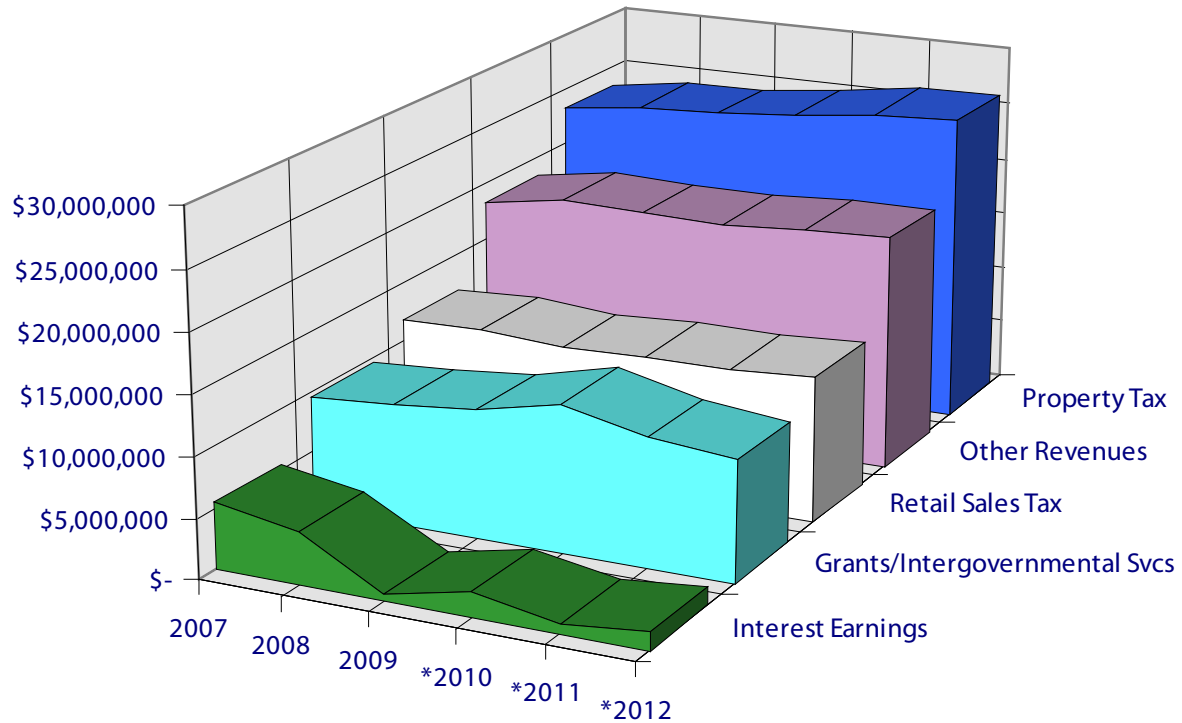
**2011**

Description	Expenditures
• District Court Receptionist	\$ 52,757
• Birch Bay Watershed Action Plan	\$ (8,000)
• Farmland Preservation Grant	\$ (15,000)
• Investment Income Decrease	\$ 300,000
• Carryover Assessor/Treasurer Project	\$ 914,495
• Electronic Timekeeping Software	\$ 54,000
• E-mail Archiving Appliance	\$ 23,700
• Remove Green Building Budget	\$ (20,000)
• Food Bank Funding	\$ 58,000
• Increase Senior Center Contracts	\$ 65,000
• WRIA Coordination	\$ (4,500)
• Subscription Increase Law Library	\$ 15,500
• Annual Revaluation Grant - Assessor	\$ (40,000)
<b>Total</b>	<b>\$ 1,395,952</b>

**2012**

Description	Expenditures
• Subscription Increase Law Library	\$ 17,500
• Remove Green Building Budget	\$ (20,000)
• Food Bank Funding	\$ 58,000
• Increase Senior Center Contracts	\$ 65,000
• Annual Revaluation Grant - Assessor	\$ (40,000)
<b>Total</b>	<b>\$ 80,500</b>

# General Fund Revenues



\*Budget

## General Fund Revenue Notes

### Property Tax

In 2011, property tax revenues are projected to increase \$884,000. This is the result of: an increase in the General Fund levy of \$457,000, a \$302,000 increase in property tax based on projected new construction of \$300 million, and \$125,000 increase based on actual collections in 2010. The \$457,000 increase in the General Fund levy is offset by a \$457,000 net decrease in other countywide property tax levies. Property tax revenues are

estimated to increase by another \$302,500 in 2012 as a result of \$300 million in new construction.

### Other Revenue

“Other Revenue” is expected to increase by \$460,000, or 2.4% in 2011. The largest increase is in interfund service charges from the Health Department to the Mental Health/Chemical Dependency fund for administrative services (+\$348,000). The rents & royalties category has also increased due to county parking lot fees being

## General Fund Revenue Notes continued

increased and moved to the General Fund from Administrative Services (+\$181,000) and cable franchise fees increasing due to cable company rate increases (+\$64,000). Other fluctuations include revenues from interest & penalties on taxes increasing (+\$125,000), traffic infraction revenues up \$150,000, auditor recording and motor vehicle licensing fees down (-\$160,000), building related fees in Planning & Development Services continuing to decrease (-\$200,000) and health department fees related to on-site sewage and discontinuation of programs down (-\$220,000). Several other accounts are budgeted to have moderate increases. In 2012, Other Revenue is expected to increase by \$161,500, also due to modest increases in several accounts.

### **Retail Sales Tax**

Whatcom County receives one percentage point of the retail sales tax collected in the unincorporated areas and .15 percentage points of retail sales tax collected in the incorporated areas. The 2011 budget is expected to remain flat as compared to the 2010 budget and increase by 3% in 2012 based on a slow economic recovery. 2011 budgeted amounts are actually 1.5% over 2010 projected amounts which are expected to come in under budget. The estimates do not include provision for a negative outcome if a pending lawsuit against the State goes against the County. The State Department of Revenue ruled that sales to Canadians are exempt from state and local sales taxes. The City of Bellingham and Whatcom County are contesting that ruling.

### **Grants and Intergovernmental Services**

Grants are monies received from the state and federal government to support various programs. Intergovernmental service revenues are generated by governments performing services for each other. Ongoing General Fund grants and intergovernmental services include the Consolidated Juvenile Grant received by Juvenile Administration; Support Enforcement Grant

received by the Prosecuting Attorney's Office and Superior Court; Washington State Department of Health Consolidated Contract, North Sound Regional Support Network Grant and Department of Social and Health Services Developmental Disabilities Contract received by the Health Department. These revenues are projected to decrease \$1,648,000 between 2010 and 2011 and another \$603,000 between 2011 and 2012. Most of the grant decreases are due to federal Recovery Act, earmark funding, and other federal contracts expiring. Expiring grants in Non-departmental include \$1,000,000 of Community Development Block Grants for low income housing related projects, the Rapid Border Prosecution initiative (\$210,000 in 2011 and \$500,000 in 2012), an energy efficiency project grant (\$221,000 in 2011 and \$216,000 in 2012). Significant grant contracts in the Sheriff's Office (\$537,000 in 2011 and \$606,000 in 2012) and Planning and Development (\$156,000 in 2011 and \$349,000 in 2012) also expire. Grants in the Health Dept include one-time increases for the Women-Infant-Children's program funding and an increase of \$750,000 per year for the on-site sewage loan program in the Health Dept to help finance low income homeowner septic system repairs. Several other departments have varying amounts of grant and intergovernmental service revenue decreases throughout the 2011-2012 biennium as a result of budgetary decreases.

### **Interest Earnings**

Interest earnings are the result of the investment of excess cash from the General Fund and other county and non-county funds. Interest earnings vary with interest rates and the amount of money available for investment. Interest earnings are falling at a rapid rate due to decreasing fund balances, decreasing investment interest rates, and inability of the General Fund to be able to access the investment earnings of an increasing number of restricted funds such as the Flood Control Zone District. Currently,

## General Fund Revenue Notes continued

2011 General Fund interest earnings are expected to be \$1.2 million below 2010 budgeted amounts. Earnings are projected to increase approximately \$700,000 in 2012 as the economy recovers and investment rates increase.

### Transfers

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on page 40. The most significant operating transfers in support of Criminal Justice are: approximately \$500,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; and \$180,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities, and \$570,000 from the Countywide Emergency Medical Services (EMS) Fund. A portion of the .1% EMS sales tax must be used to support the criminal justice system. In addition the Auditor's O&M Fund supports two recording clerk positions in the Auditor's Office

(\$115,000) and Solid Waste supports solid waste monitoring activities in the Health Department (\$119,000). The REET II Fund and the Conservation Futures Fund also support positions in Parks (\$139,000). The Mental Health/Chemical Dependency Fund supports two probation officers and related costs for a Behavioral Health Unit in District Court Probation (\$240,000). In 2012, a \$142,000 transfer is added from the Parks Improvement Fund to cover costs of maintaining Lake Whatcom Watershed park lands reconveyed from State Department of Natural Resources. Other transfers include funding from REET I to pay for debt service payments on the Public Defender's office building purchased by the General Fund during the last biennium (\$127,000). Overall transfers have decreased \$3 million between 2010 and 2011 due to the completion of three capital projects and removal of budget stabilization equity transfers from other funds.

# General Fund Revenue Summary

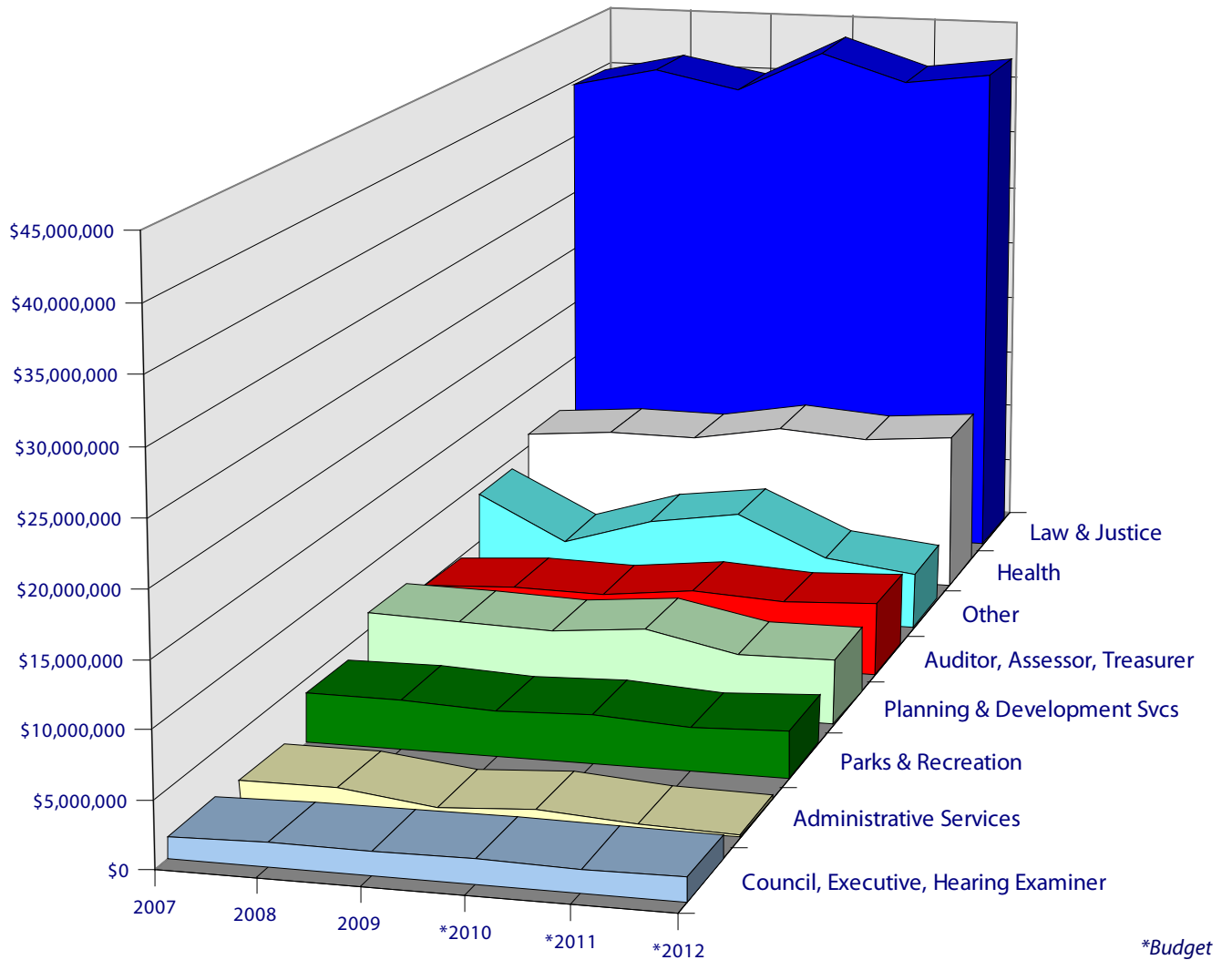
	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Grants/Intergovernmental Svcs</b>						
Federal Grants-Direct	617,752	670,675	713,353	1,026,113	660,547	237,865
Federal Grants-Indirect	3,071,533	3,337,692	3,323,977	4,047,394	2,590,077	2,478,780
State Grants	5,120,851	5,245,721	4,883,469	3,947,948	4,548,567	4,494,975
State Shared Revenues	121,028	88,996	101,777	93,560	93,635	93,635
Intergovernmental Svcs	735,317	800,618	1,556,736	2,888,820	2,721,563	2,721,563
Federal Grants	-	-	203,387	371,714	113,133	97,752
<i>Total Grants/Intergovernmental</i>	<i>9,666,481</i>	<i>10,143,702</i>	<i>10,782,699</i>	<i>12,375,549</i>	<i>10,727,522</i>	<i>10,124,570</i>
<b>Interest Earnings</b>						
<i>Interest Earnings</i>	<i>5,566,148</i>	<i>4,302,626</i>	<i>473,136</i>	<i>2,057,368</i>	<i>854,807</i>	<i>1,540,324</i>
<b>Retail Sales &amp; Use Tax</b>						
<i>Retail Sales &amp; Use Tax</i>	<i>11,812,849</i>	<i>12,146,552</i>	<i>11,613,848</i>	<i>11,865,841</i>	<i>11,858,889</i>	<i>12,214,655</i>
<b>Other Revenue</b>						
Timber Harvest Taxes	116,153	137,340	75,460	69,200	89,200	89,200
Excise Taxes	666,511	539,214	454,480	440,400	449,900	474,900
Interest & Penalty on Tax	1,657,203	1,581,211	1,517,820	1,462,500	1,587,000	1,587,000
Business Licenses & Permits	493,737	523,141	607,472	603,211	663,386	685,386
Non-Bus Licenses & Permits	1,628,766	1,465,949	1,585,549	1,581,420	1,557,791	1,591,041
Federal Entitlements	667,256	1,066,653	1,123,836	1,168,445	1,200,000	1,200,000
State Entitlements	2,343,313	2,550,966	2,596,362	2,650,652	2,771,780	2,779,447
Interlocal Grant-Entitlement	852,432	880,516	895,689	928,716	937,679	959,407
General Government	2,544,536	2,453,344	2,485,540	2,507,040	2,345,774	2,345,774
Security-Persons & Property	1,195,594	1,061,717	1,044,998	1,086,843	1,006,757	1,006,757
Physical Environment	33,020	-	-	-	-	-
Economic Environment	1,967,752	2,069,965	1,933,937	1,876,757	1,675,735	1,675,735
Mental and Physical Health	414,102	464,276	647,667	781,844	558,390	568,037
Culture and Recreation	358,686	430,267	373,553	277,908	287,369	287,369
Other Interfund Svc Charges	265,484	267,157	340,654	341,862	663,729	675,719
Felony Penalties	104,503	109,859	155,876	124,322	171,800	171,800
Civil Penalties	42,211	49,922	78,180	59,700	60,700	60,700
Non-parking Infractions	1,159,625	1,236,997	1,061,451	1,118,000	1,271,041	1,271,041
Parking Infractions	1,652	247	4,430	3,500	3,500	3,500
Criminal Traffic Misdemeanor	325,757	309,361	299,985	300,000	310,000	310,000
Non-traffic Misdemeanor	126,764	98,733	102,037	107,700	100,700	100,700
Criminal Costs	107,979	102,309	108,522	96,908	111,000	111,000
Rents & Royalties	923,419	1,000,340	1,074,306	1,057,707	1,308,238	1,338,507
Other Interfund Miscellaneous	37,418	37,418	39,469	37,418	37,418	37,418
Contribution-Private Source	60,457	132,441	103,312	22,021	7,000	7,000
Other Miscellaneous Revenue	86,606	75,758	155,021	99,022	107,417	107,417
Disposition of Fixed Assets	-	-	2,375	-	-	-
State Timber Sales	168,805	851,148	367,859	399,000	379,000	379,000
<i>Total Other Revenue</i>	<i>18,349,741</i>	<i>19,496,249</i>	<i>19,235,840</i>	<i>19,202,096</i>	<i>19,662,304</i>	<i>19,823,855</i>

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## General Fund Revenue Summary continued

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Property Taxes</b>						
<i>Property Taxes</i>	23,309,366	24,251,350	24,452,461	25,214,113	26,098,336	26,400,844
<b>Transfers</b>						
Operating Transfer In	1,516,280	1,859,263	4,191,540	3,733,306	2,195,696	2,344,224
Interfund Operating Transfer In	-	-	155,000	-	125,650	128,954
Residual Equity Transfer In	31,057	11,889	1,669,824	1,656,396	-	-
<i>Total Transfers</i>	1,547,337	1,871,152	6,016,364	5,389,702	2,321,346	2,473,178
<b>Total General Fund</b>	70,251,922	72,211,631	72,574,348	76,104,669	71,523,204	72,577,426
<b>Percent Change from Previous Year</b>	3.3%	2.8%	0.5%	4.9%	-6.0%	1.5%

# General Fund Expenditures



NOTE: General Fund Expenditures are shown in operational categories. Non-Departmental transfers are distributed to the appropriate categories in this chart.

## General Fund Expenditures Notes

### General Fund Expenditure History

Total expenditures for the General Fund for 2011 and 2012 are \$74.9 million and \$76.1 million respectively. The 2011 and 2012 budgets are \$8.9 million and \$7.7 million less respectively than current 2010 budget. All capital projects, with the exception of the completion of software projects carried over from 2010, have been removed from the General Fund and are now funded by capital project funding sources such as REET I and II and the Public Utilities Improvement Fund. Due to the economic downturn and budget constraints, all departments were subject to at least a 2.5% reduction in all non-wage and benefit accounts, inability to fill vacancies, unrepresented employee wage freezes and twelve closure days per year for all but 24/7 operations. Departments with non-mandated services were subject to greater reductions in staff and services.

Between 2004 and 2009 the General Fund grew at approximately 4.6% with the bulk of this increase in Law and Justice Expenditures. The 2010-2012 period budgets provide for expenditure increase at approximately .12% over actual 2009 expenditures.

### Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, Public Defender, Prosecuting Attorney, Sheriff, and a transfer that funds a portion of the cost of operating the jail. Law & Justice expenditures grew at 3.6% between 2004 and 2009, they account for 55% of the General Fund's 2011-2012 budgets. The 2010-2012 period budgets represent 1.7% growth in expenditures over 2009 actual expenditures.

### Health Department

With 16.7% of the General Fund budgeted expenditures in 2011-2012, the Health Department is the second largest expenditure category. This

department's expenditures have increased at an average rate of 5.6% per year between 2004 and 2009. The 2010-2012 period budgets represent 3.3% growth in expenditures over 2009 actual expenditures. The Health Department receives state and federal grant revenues and charges user fees for many of its programs. General county revenues of approximately 1.7 million dollars in 2011 and \$2.1 million in 2012 will be used to support the Health Department's operating costs. General fund support for the health department's base budget was reduced \$1,080,000 in 2011 and \$686,000 in 2012 as compared to the 2010 budget.

### Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Programs in this category include ambulance service, animal control, 911 dispatch for fire district fire calls, Medical Examiner, general obligation bond payments, support for other organizations that provide public services, and other miscellaneous items. Support for other organizations from the general fund has been reduced significantly from 2010 levels due to the demands on the limited general fund resources. Miscellaneous amounts include interfund loan payments, leave cash-out accounts for terminating employees, morgue, indigent burials, support for the computer replacement fund, and other small amounts. This category has been reduced by \$3.2 million in 2011 and \$4 million in 2012 from 2010 levels. The decreases are mostly due to reductions in capital projects and grant funded projects.

### Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7.5% of the total 2011-2012 General Fund budget. Expenditures have increased at an annual rate of 4.6% from 2004 through 2009 excluding transfers to the elections reserve fund. The 2010-2012 period budgets represents 3.3% growth in expenditures over 2009 actual expenditures (excluding the

## General Fund Expenditures Notes continued

elections reserve transfer). Transfers to the election reserve fund fluctuate every other year because the state only provides funding for its ballot measures on odd years. The Assessor, Treasurer, and Auditor budgets are growing at a higher rate than most other departments due to large maintenance payments necessary for the new Assessor – Treasurer software system.

### **Planning & Development Services**

Planning and Development Services 2011 and 2012 budgets total \$5,087,269 and 5,195,898 respectively; this is approximately \$1.4 million in 2011 and \$1.3 million in 2012 less than the 2010 budget. Planning and Development Services expenditures had an average growth rate of 6.8% per year from 2004 to 2009 but are now declining at the rate of 4% for the 2010-2012 period. Building activity levels have fallen dramatically since construction activity peaked in 2005. Revenues from building permits and plan check fees have fallen \$1.7 million from 2005 levels. Staff has been reduced 37%, or 27.6 FTEs, since 2007. In 2011-2012, approximately \$2 million per year of the departments' annual operating costs will be paid from discretionary General Fund revenues.

### **Parks & Recreation**

Parks & Recreation accounts for 4.67% of the General Fund budget. It had an average growth rate of 2.1% per year from 2004 to 2009. Ongoing budget cuts to Parks total about \$300,000 per year. Several positions have been eliminated and senior services will be contracted instead of provided in-house. General county revenues of approximately \$2.5 million per year will be used to support Parks & Recreation's operating costs in 2011 and 2012.

### **Administrative Services**

These are transfers to Administrative Services primarily to fund the administrative cost allocation for Non-Departmental activities and junior taxing districts. It also includes support for the county's geographical information system, civil service administration and funding for the computer replacement revolving account. Past years included transfers to fund capital asset purchases.

### **Council, Executive & Hearing Examiner**

County Council, Executive and Hearing Examiner make up 2.3% of the total General Fund budget. Budgeted 2011 and 2012 expenditures for the three activities are \$1,699,371 and \$1,753,334, respectively.

## General Fund Expenditures Summary

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Law &amp; Justice</b>						
District Court	1,813,460	2,033,137	1,839,738	2,111,389	1,960,280	1,999,966
District Court Probation	1,435,720	1,552,839	1,527,340	1,735,632	1,623,160	1,709,803
Juvenile Administration	3,901,611	4,210,933	4,078,099	4,766,588	4,157,043	4,364,502
Prosecuting Attorney	4,869,008	5,257,546	5,437,849	5,923,325	5,618,377	5,816,665
Public Defender	3,439,970	3,646,091	3,354,449	3,610,122	3,409,730	3,409,407
Sheriff	12,124,119	12,473,095	12,788,162	14,012,829	13,450,232	13,600,754
Superior Court	3,630,630	3,715,388	3,532,469	3,585,567	3,509,439	3,547,512
County Clerk	1,562,270	1,670,183	1,517,250	1,594,045	1,408,922	1,495,777
Non-Dept'l - Jail Transfers	6,166,574	6,030,421	5,033,975	5,232,131	5,023,229	5,117,229
Non-Dept'l - Law & Justice Activities	580,861	540,026	524,883	618,039	627,252	627,461
Non-Dept'l - Emergency Management	113,274	160,355	177,024	177,024	220,174	229,383
<i>Total Law &amp; Justice</i>	39,637,497	41,290,014	39,811,238	43,366,691	41,007,838	41,918,459
<b>Auditor, Assessor, Treasurer</b>						
Assessor	2,292,773	2,393,003	2,439,927	2,644,095	2,748,664	2,811,792
Auditor	1,123,913	1,173,828	1,205,370	1,350,497	1,226,126	1,280,960
Operating Transfer - Elections	219,405	528,087	120,000	492,000	252,000	412,000
Treasurer	1,173,059	1,176,436	1,295,185	1,428,992	1,299,323	1,358,505
<i>Total Auditor, Assessor, Treasurer</i>	4,809,150	5,271,354	5,060,482	5,915,584	5,526,113	5,863,257
<b>Planning &amp; Development Services</b>						
<i>Plan &amp; Dev Svcs Administration</i>	6,277,831	6,149,790	5,874,976	6,508,200	5,087,269	5,195,898
<b>Parks &amp; Recreation</b>						
<i>Parks Department</i>	3,803,163	3,880,388	3,530,845	3,775,534	3,400,349	3,672,521
<b>Administrative Services</b>						
Non-Dept'l - Administrative Services	1,301,639	1,317,922	487,988	874,914	364,557	240,290
<i>Total Administrative Services</i>	1,301,639	1,317,922	487,988	874,914	364,557	240,290
<b>Health</b>						
<i>Public Health</i>	11,014,750	11,658,772	11,644,845	12,808,746	12,349,647	12,842,544
<b>Council, Executive, Hearing Examiner</b>						
County Council	874,282	1,009,619	981,986	1,031,770	933,765	969,228
County Executive	521,278	565,456	581,908	631,361	589,255	603,465
Hearing Examiner	162,488	167,343	169,919	179,067	176,351	180,641
<i>Total Council, Exec., Hearing Exam.</i>	1,558,048	1,742,418	1,733,813	1,842,198	1,699,371	1,753,334

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General Fund Expenditures Summary continued

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>OTHER</b>						
<b>Extension</b>						
<i>Extension</i>	329,674	376,983	311,429	334,711	325,644	327,018
<b>Other General Fund</b>						
Medical Examiner	309,047	355,230	371,971	366,010	391,991	403,301
LEOFF I	3,756,146	335,887	162,757	-	-	-
911 Dispatch - Fire Related	186,999	186,877	157,077	138,408	187,477	187,539
Ambulance Services	1,349,562	1,363,057	1,376,688	1,390,454	1,404,360	1,418,402
Animal Control	550,237	587,466	540,150	525,372	449,847	449,847
General Obligation Bonds	427,000	430,058	434,993	435,405	438,261	440,141
Capital Acquisitions	4,420	-	1,905,850	291,000	-	-
Assessor/Treasurer System	-	-	734,792	2,068,651	942,495	30,121
Support to Other Organizations	713,314	737,803	531,101	600,123	463,726	455,068
Misc Non-Departmental	1,009,031	787,462	1,072,991	2,477,399	828,609	846,829
<i>Total Other General Fund</i>	8,305,756	4,783,840	7,288,370	8,292,822	5,106,766	4,231,248
<b>Transfers to Miscellaneous Funds</b>						
Non-Dept'l - Water Resources	384,000	250,000	19,440	24,500	-	-
Non-Dept'l - Noxious Weed	70,000	70,000	70,000	70,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	454,000	320,000	89,440	94,500	70,000	70,000
<b>TOTAL GENERAL FUND</b>	77,491,508	76,791,481	75,833,426	83,813,900	74,937,554	76,114,569
<i>Percent Change from Previous Year</i>	12.6%	-0.9%	-1.2%	10.5%	-10.6%	1.6%

## 2011 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2011 Balance	Expenditures 2011	Revenues 2011	*Estimated Ending 2011 Balance
001	General Fund	7,865,729	(74,937,554)	71,523,204	4,451,379
108	County Road	14,994,229	(25,836,692)	24,398,916	13,556,453
109	Election Reserves	538,763	(1,311,910)	1,265,573	492,426
114	Veterans Relief	881,939	(401,588)	309,396	789,747
118	Whatcom County Jail	3,720,392	(12,710,730)	11,983,978	2,993,640
119	REET Electronic Technology	5,000	-	25,000	30,000
121	Low-Income Housing Projects	33,581	(165,000)	170,000	38,581
122	Homeless Housing	1,101,327	(1,473,456)	1,207,099	834,970
123	Stormwater	595,344	(2,369,268)	2,235,511	461,587
124	Chemical Dependency/ Mental Health	2,048,104	(3,380,569)	3,360,755	2,028,290
130	Countywide Emergency Medical Services	4,111,277	(2,528,966)	2,583,211	4,165,522
135	WC Trial Court Improvement	63,870	(43,235)	48,000	68,635
137	LEOFF I Healthcare	1,000,000	(550,000)	-	450,000
140	Solid Waste	1,432,569	(1,159,494)	990,750	1,263,825
141	WC Convention Center	946,304	(425,280)	460,000	981,024
142	Victim Witness	58,492	(142,874)	135,550	51,168
151	Community Development	11,237	(5,000)	-	6,237
154	Road Improve #1	40,686	(28,811)	22,486	34,361
155	Road Improve #2	488	(2,088)	3,168	1,568
159	Road Improve #7	2,477	(3,182)	2,548	1,843
165	WC Drug Fund	255,907	(608,967)	610,000	256,940
166	Auditor's O&M	443,563	(223,412)	166,900	387,051
167	Emergency Management	110,328	(750,901)	750,901	110,328
169	Flood Control Zone	8,079,985	(5,169,916)	4,961,539	7,871,608
170	Pt. Roberts' Transportation	397,660	-	50,000	447,660
175	Conservation Futures	1,464,405	(299,474)	988,758	2,153,689
242	1997 Ltd Tax GO & Refund Bond	451	(1,200,591)	1,200,591	451
243	1998 Ltd Tax GO Bond	797	(256,583)	256,583	797
244	2003 Ltd Tax GO & Refund Bond	815	(438,261)	438,261	815
324	REET II	6,028,347	(2,568,800)	1,180,898	4,640,445
326	REET I	1,519,493	(1,396,578)	1,037,401	1,160,316
330	Parks Improvement	145,384	-	1,000	146,384
332	Public Utilities Improvement	13,500,934	(255,673)	2,917,871	16,163,132
444	Ferry System	646,733	(2,666,188)	2,506,616	487,161
501	ER&R	19,897,384	(9,825,613)	9,297,219	19,368,990
507	Administrative Services	6,830,844	(20,025,323)	19,735,880	6,541,401
16921	Lynden/Everson Sub-Zone	193,833	(80,000)	38,874	152,707
16922	Sumas/Nooksack/Everson Sub-Zone	665,713	(135,000)	118,291	649,004
16923	Acme/Van Zandt Sub-Zone	145,917	(31,000)	27,111	142,028
16924	Samish Watershed Sub-Zone	55,722	(8,800)	18,299	65,221
16925	Birch Bay Sub-Zone	979,153	(607,962)	852,386	1,223,577
	<b>Total</b>	<b>100,815,176</b>	<b>(174,024,739)</b>	<b>167,880,524</b>	<b>94,670,961</b>

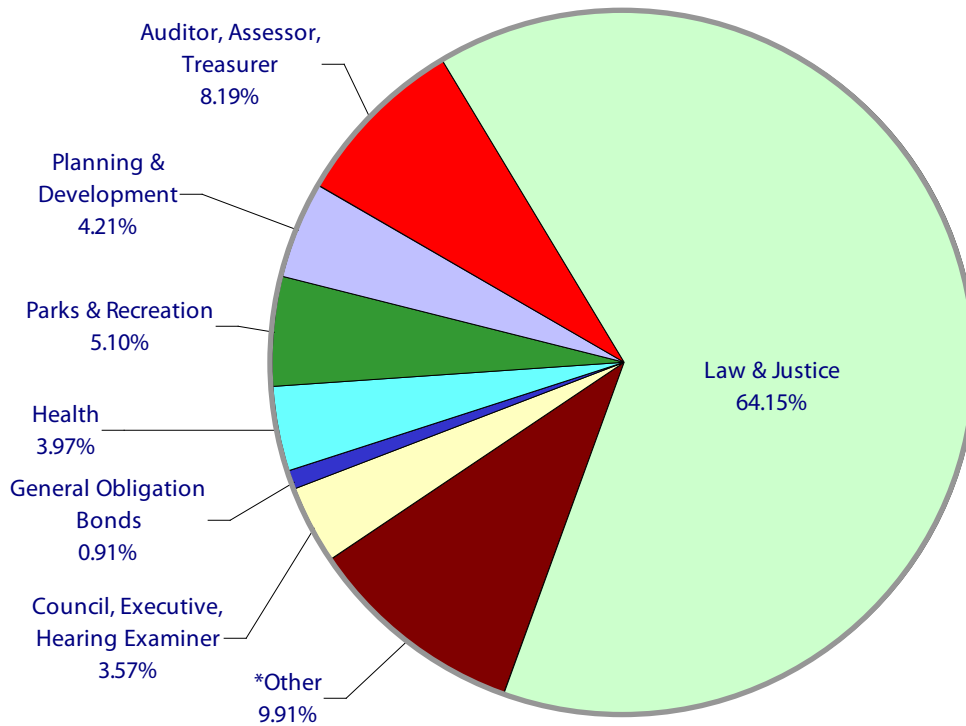
\* NOTE: Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse.

## 2012 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2012 Balance	Expenditures 2012	Revenues 2012	*Estimated Ending 2012 Balance
001	General Fund	4,451,379	(76,114,569)	72,577,426	914,236
108	County Road	13,556,453	(22,820,246)	22,982,818	13,719,025
109	Election Reserves	492,426	(1,406,688)	1,327,900	413,638
114	Veterans Relief	789,747	(403,273)	320,828	707,302
118	Whatcom County Jail	2,993,640	(13,064,251)	12,087,981	2,017,370
119	REET Electronic Technology	30,000	-	25,000	55,000
121	Low-Income Housing Projects	38,581	(165,000)	179,000	52,581
122	Homeless Housing	834,970	(1,313,647)	1,052,443	573,766
123	Stormwater	461,587	(2,139,801)	2,061,154	382,940
124	Chemical Dependency/ Mental Health	2,028,290	(3,323,682)	3,455,340	2,159,948
130	Countywide Emergency Medical Services	4,165,522	(2,538,106)	2,665,659	4,293,075
135	WC Trial Court Improvement	68,635	(29,735)	47,500	86,400
137	LEOFF I Healthcare	450,000	(450,000)	-	-
140	Solid Waste	1,263,825	(922,657)	750,200	1,091,368
141	WC Convention Center	981,024	(322,580)	460,000	1,118,444
142	Victim Witness	51,168	(147,309)	135,550	39,409
151	Community Development	6,237	(5,000)	-	1,237
154	Road Improve #1	34,361	(30,811)	22,486	26,036
155	Road Improve #2	1,568	(2,188)	3,168	2,548
159	Road Improve #7	1,843	(3,182)	2,548	1,209
165	WC Drug Fund	256,940	(571,967)	337,000	21,973
166	Auditor's O&M	387,051	(227,976)	166,500	325,575
167	Emergency Management	110,328	(315,414)	315,414	110,328
169	Flood Control Zone	7,871,608	(6,652,390)	5,448,657	6,667,875
170	Pt. Roberts' Transportation	447,660	(350,000)	50,000	147,660
175	Conservation Futures	2,153,689	(139,474)	992,362	3,006,577
242	1997 Ltd Tax GO & Refund Bond	451	(190,667)	190,667	451
243	1998 Ltd Tax GO Bond	797	(253,933)	253,933	797
244	2003 Ltd Tax GO & Refund Bond	815	(440,141)	440,141	815
324	REET II	4,640,445	(1,277,000)	1,051,525	4,414,970
326	REET I	1,160,316	(362,159)	1,068,523	1,866,680
330	Parks Improvement	146,384	(141,939)	1,000	5,445
332	Public Utilities Improvement Fund	16,163,132	(852,133)	3,000,338	18,311,337
444	Ferry System	487,161	(2,716,104)	2,527,223	298,280
501	ER&R	19,368,990	(10,274,893)	9,296,847	18,390,944
507	Administrative Services	6,541,401	(20,593,265)	20,311,663	6,259,799
16921	Lynden/Everson Sub-Zone	152,707	(80,000)	38,874	111,581
16922	Sumas/Nooksack/Everson Sub-Zone	649,004	(135,000)	118,291	632,295
16923	Acme/Van Zandt Sub-Zone	142,028	(33,500)	27,111	135,639
16924	Samish Watershed Sub-Zone	65,221	(9,000)	18,299	74,520
16925	Birch Bay Sub-Zone	1,223,577	(825,608)	821,420	1,219,389
	<b>Total</b>	<b>94,670,961</b>	<b>(171,645,288)</b>	<b>166,632,789</b>	<b>89,658,462</b>

\* NOTE: Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse.

# Undedicated General Fund Resources



## General Fund Budgeted Revenues

The General Fund's 2011-2012 budgeted revenues total \$144,100,630. Of this, \$54,553,182 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$89,547,448 is not dedicated to any program area. The General Fund's use of undedicated resources total \$96,498,941. This amount includes \$89,547,448 of undedicated revenue, together with \$6,951,493 of fund balance that would be used in 2011-2012 if the budget was fully expended. This graph shows where these undedicated resources are budgeted.

Based on past experience it is unlikely that budgets will be fully expended. We anticipate that approximately \$4.5 million of budget authority will not be used and will lapse at the end of the

biennium. The anticipated actual use of fund balance in 2011-2012 should be approximately \$2.5 million.

## Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2011-2012 Undedicated General Fund Resources graph. Capital expenditures were removed from the department expenditures because they vary from year to year and tend to distort ongoing department expenditures.

### \*Other

Includes Extension, Leave Pay Out, Medical Examiner, 911 Dispatch for fire district fire calls, Ambulance Services, Animal Control, Capital Acquisitions, Misc. Non-Departmental, and Transfers to Administrative Services and Miscellaneous Funds.

# Undedicated General Fund Resources Summary

	Budget 2011-2012 Expense	Budget 2011-2012 Revenue	Budget 2011-2012 Capital	Budget 2011-2012 Undedicated
<b>Law &amp; Justice</b>				
District Court	3,960,246	(439,870)	(32,000)	3,488,376
District Court Probation	3,332,963	(2,808,078)	-	524,885
Juvenile Probation/Detention	8,521,545	(1,393,488)	(1,698)	7,126,359
Prosecuting Attorney	11,435,042	(3,606,494)	-	7,828,548
Public Defender	6,819,137	(415,910)	-	6,403,227
Sheriff	27,050,986	(3,467,932)	-	23,583,054
Superior Court	7,056,951	(476,540)	(15,000)	6,565,411
County Clerk	2,904,699	(1,574,338)	-	1,330,361
Non-Departmental - Criminal Justice Revenues	-	(6,793,993)	-	(6,793,993)
Non-Departmental - Sheriff 911 Dispatch	1,254,713	-	-	1,254,713
Non-Departmental - Jail	10,140,458	-	-	10,140,458
Non-Departmental - Emergency Mgmt	449,557	-	-	449,557
<b>Total Law &amp; Justice</b>	<b>82,926,297</b>	<b>(20,976,643)</b>	<b>(48,698)</b>	<b>61,900,956</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	5,560,456	(109,000)	-	5,451,456
Auditor	2,507,086	(3,007,065)	-	(499,979)
Non-Departmental - Elections	664,000	-	-	664,000
Treasurer	2,657,828	(371,000)	-	2,286,828
<b>Total Auditor, Assessor, Treasurer</b>	<b>11,389,370</b>	<b>(3,487,065)</b>	<b>-</b>	<b>7,902,305</b>
<b>Planning &amp; Development Services</b>				
<i>Plan &amp; Dev Svcs</i>	10,283,167	(6,219,666)	-	4,063,501
<b>Health</b>				
<i>Health Department</i>	25,192,191	(21,365,291)	-	3,826,900
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	7,072,870	(2,096,521)	(59,600)	4,916,749
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	878,402	-	-	878,402
<b>Council, Executive, Hearing Examiner</b>				
County Council	1,902,993	(8,048)	-	1,894,945
County Executive	1,192,720	-	-	1,192,720
Hearing Examiner	356,992	-	-	356,992
<b>Total Council, Executive, Hearing Examiner</b>	<b>3,452,705</b>	<b>(8,048)</b>	<b>-</b>	<b>3,444,657</b>

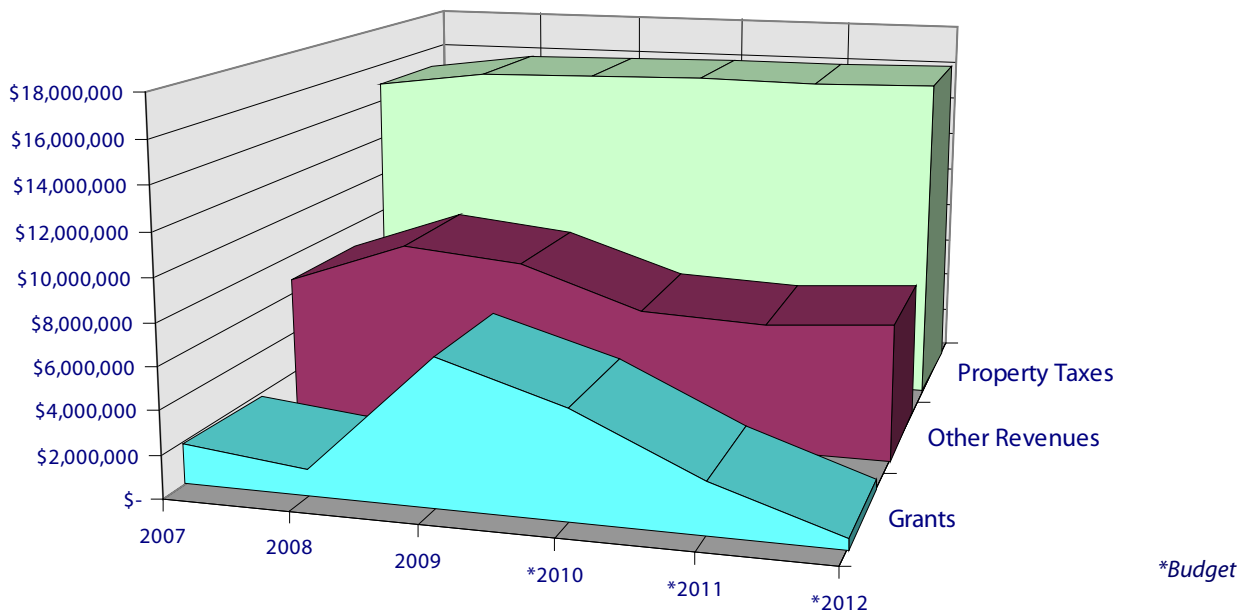
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## Undedicated General Fund Resources Summary continued

	Budget 2011-2012 Expense	Budget 2011-2012 Revenue	Budget 2011-2012 Capital	Budget 2011-2012 Undedicated
<b>OTHER</b>				
<b>Extension</b>				
<i>Extension</i>	652,662	(56,463)	-	596,199
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	604,847	-	-	604,847
Non-Departmental - Medical Examiner	795,292	(60,000)	-	735,292
Non-Departmental - Leave Pay Out	700,000	-	-	700,000
Non-Departmental - 911 Fire Related	375,016	-	-	375,016
Non-Departmental - Ambulance Services	2,822,762	-	-	2,822,762
Non-Departmental - Animal Control	899,694	-	-	899,694
Misc Non-Departmental	2,866,848	(283,485)	-	2,583,363
<i>Total Other General Fund</i>	9,064,459	(343,485)	-	8,720,974
<b>Transfers to Miscellaneous Funds</b>				
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	140,000	-	-	140,000
<i>Capital Acquisitions</i>			108,298	108,298
<b>TOTAL GENERAL FUND</b>	151,052,123	(54,553,182)	-	96,498,941



# Road Fund Revenues



## Road Fund Revenue Notes

### Property Tax

Road Fund property tax revenues are projected to remain at similar levels as 2009 and 2010.

### Other Revenue

“Other Revenue” is projected to remain at similar levels as 2010. The state timber sales budget has been decreased to reflect reduced revenues in recent years. Transfers from other funds are expected to increase by \$350,000 in 2012 due to budgeted revenues from the Pt Roberts’ Transportation Fund for specific Pt Roberts’ related projects. Federal entitlements are projected to increase by \$100,000 each year and state entitlements for motor vehicle fuel taxes to decrease by \$300,000 each year. The state entitlement for motor vehicle fuel taxes is the largest revenue source in this category at \$3.6 million. Payments from the state have decreased somewhat in recent years due to drivers curtailing gas consumption as a

result of higher prices. The Road Fund also receives over \$1.1 million from other Public Works funds for providing their administrative, accounting and support functions.

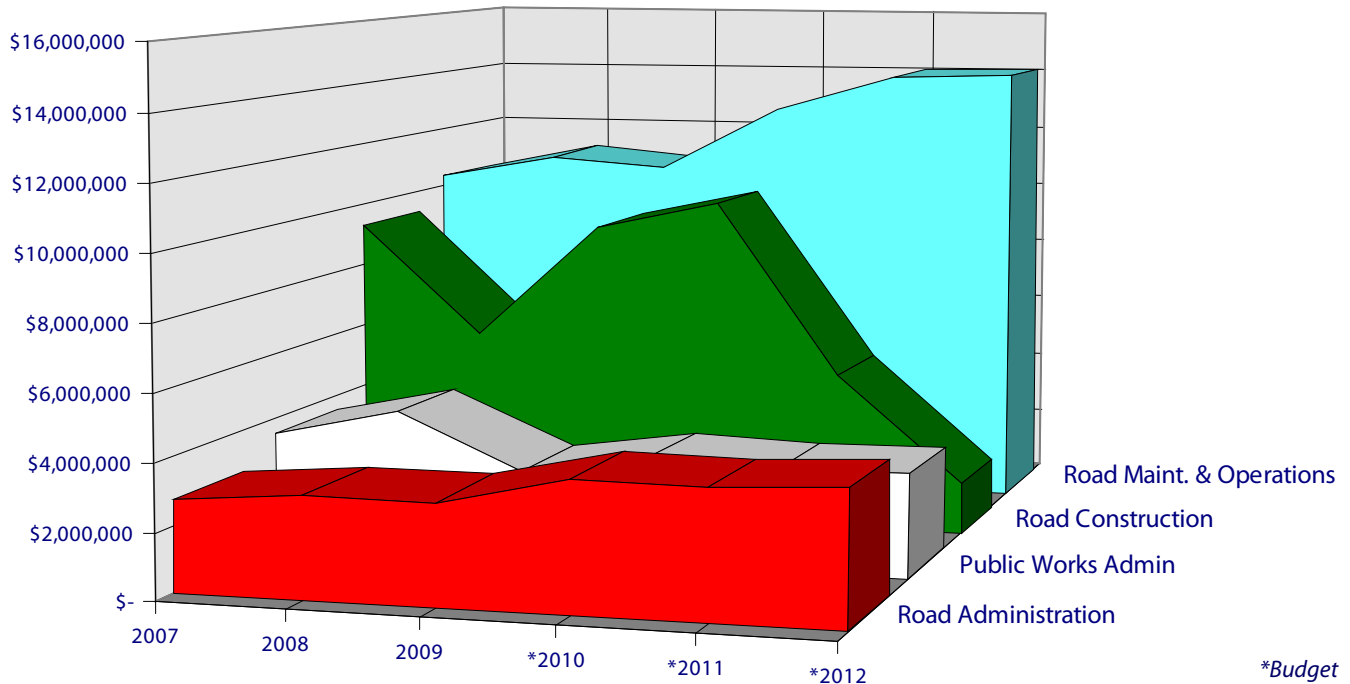
### Grants

Grants are monies received from the state and federal government to support various programs. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Federal Forest Grants, Bridge Replacement Grants and Surface Transportation Program (STP). “State Grants” include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant. The 2011 budget contains \$1.9 million in grant funding for already established projects such as bridge, culvert, FEMA and slope repairs. In 2012, most grant revenue will be budgeted as individual projects are approved.

# Road Fund Revenue Summary

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Grants</b>						
Federal Grants-Indirect	1,294,349	672,888	5,563,797	4,443,620	1,615,572	30,000
State Grants	530,705	584,412	640,486	601,080	740,428	425,000
State Shared Revenues	26,286	1,393	1,832	1,000	1,000	1,000
Federal Grants - ARRA	-	-	600,000	-	-	-
<b>Total Grants</b>	<b>1,851,340</b>	<b>1,258,693</b>	<b>6,806,115</b>	<b>5,045,700</b>	<b>2,357,000</b>	<b>456,000</b>
<b>Other Revenue</b>						
Timber Harvest Taxes	141,493	166,622	92,510	100,000	100,000	100,000
Excise Taxes	34,661	35,101	32,063	25,000	25,000	25,000
Interest & Penalty on Tax	(348)	(827)	(1,291)	-	-	-
Non-Bus Licenses & Permits	152,034	140,633	125,013	75,100	75,100	75,100
Federal Entitlements	873,559	789,883	708,810	400,000	500,000	500,000
State Entitlements	3,828,210	3,774,839	3,631,154	3,913,825	3,631,154	3,631,154
Intergovernmental Svc	227,185	122,312	156,186	34,500	72,000	72,000
General Government	9,334	25,446	41,519	10,728	4,728	4,728
Security-Persons & Property	15,119	15,300	7,413	3,000	3,000	3,000
Physical Environment	7,400	8,704	14,965	4,000	4,000	4,000
Transportation	229,296	14,276	3,717	11,000	4,000	4,000
Economic Environment	68,003	114,300	74,349	40,000	75,000	75,000
Other Interfund Svc Charges	828,749	818,946	1,148,219	1,090,231	1,161,853	1,196,755
Interest Earnings	11,406	10,641	8,293	4,000	4,000	4,000
Rents & Royalties	7,093	7,901	3,162	5,000	5,000	5,000
Insurance Premium & Recovery	-	9,533	-	-	-	-
Contribution-Private Source	33,132	164,365	51,825	-	-	-
Other Miscellaneous Revenue	9,119	3,253	10,429	4,000	4,000	4,000
State Timber Sales	206,615	1,034,424	451,492	600,000	400,000	400,000
Operating Transfer In	71,031	1,579,289	1,571,048	71,053	71,081	421,081
Residual Equity Transfer In	-	-	130,365	-	-	-
<b>Total Other Revenue</b>	<b>6,753,091</b>	<b>8,834,941</b>	<b>8,261,241</b>	<b>6,391,437</b>	<b>6,139,916</b>	<b>6,524,818</b>
<b>Property Taxes</b>						
<i>Property Taxes</i>	14,984,715	15,743,918	15,802,065	15,973,000	15,902,000	16,002,000
<b>Total Road Fund</b>	<b>23,589,146</b>	<b>25,837,552</b>	<b>30,869,421</b>	<b>27,410,137</b>	<b>24,398,916</b>	<b>22,982,818</b>
<i>Percent Change from Previous Year</i>	-6.3%	9.5%	19.5%	-11.2%	-11.0%	-5.8%

# Road Fund Expenditures



## Road Fund Expenditure Notes

### Road Construction

The cost to design, construct and improve county roads and bridges. Projects expected to be completed within one calendar year are budgeted in the 2011-2012 budget. Large projects expected to span more than one calendar year are budgeted on a project basis in a separate fund. Projects are budgeted when they are approved for design and construction.

### Road Maintenance & Operations

The cost of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. Due to budget constraints, four positions will be eliminated in the 2011-2012 budget. Costs relating to the annual chip seal and

pre-leveling (leveling uneven surfaces) programs have been increased as emphasis has been shifted from capital projects to maintenance activities.

### Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department.

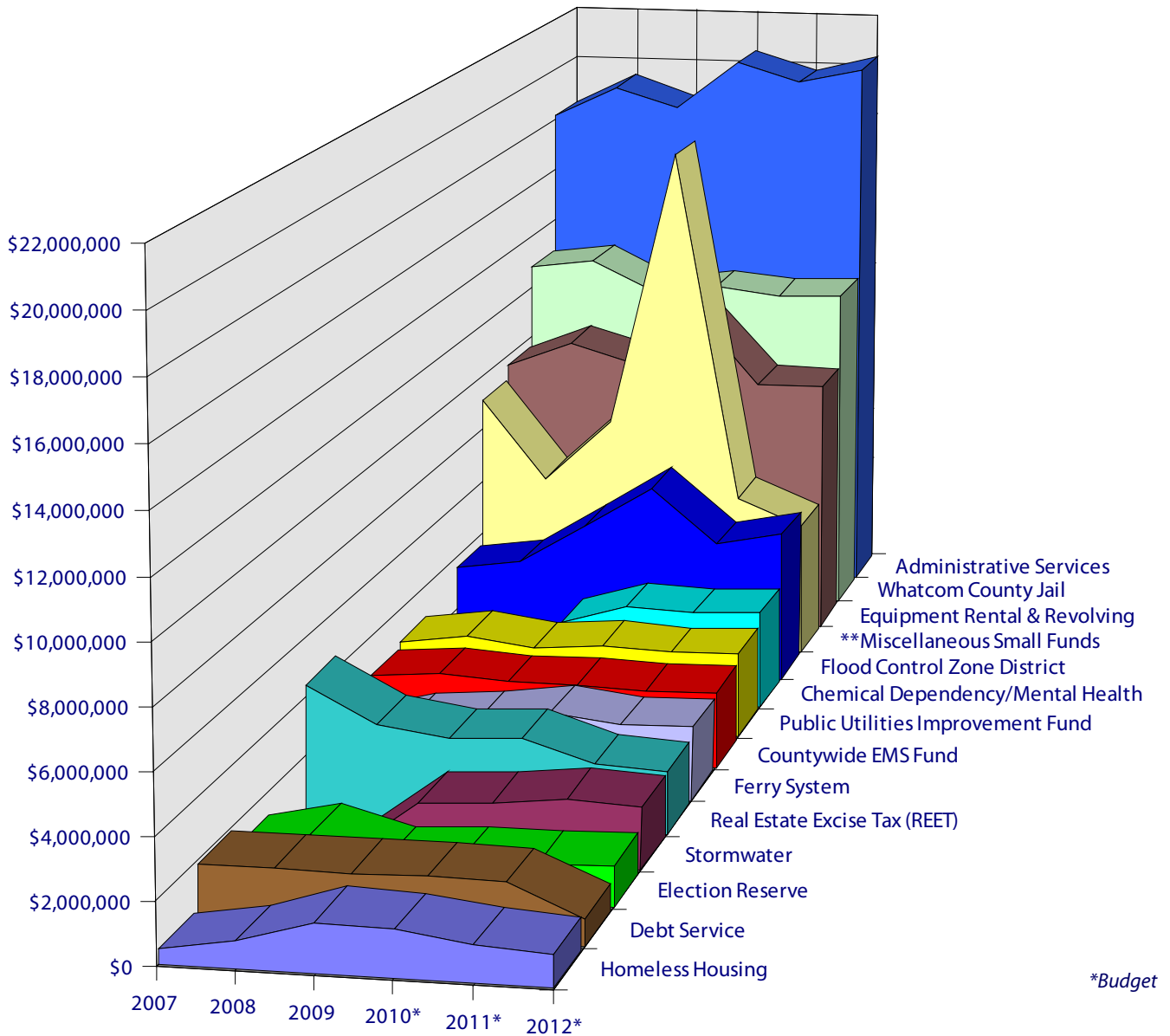
### Road Administration

The cost of providing accurate information related to roads, such as surveys, traffic, development and drainage. The cost of improving safety of roads through accident investigation and operation studies, and the cost of maintaining the pavement management system.

## Road Fund Expenditures Summary

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
Public Works Administration	3,528,161	4,357,179	2,704,858	3,276,635	3,094,162	3,166,241
Road Administration	2,730,905	3,054,038	3,022,404	3,862,825	3,812,291	3,975,441
Road Maintenance & Operations	10,338,875	11,098,264	10,770,652	12,824,891	14,003,761	14,098,692
Road Construction	9,302,733	5,875,464	9,460,259	10,282,907	4,926,478	1,579,872
<b>TOTAL ROAD FUND</b>	<b>25,900,674</b>	<b>24,384,945</b>	<b>25,958,173</b>	<b>30,247,258</b>	<b>25,836,692</b>	<b>22,820,246</b>
<i>Percent Change from Previous Year</i>	1.9%	-5.9%	6.5%	16.5%	-14.6%	-11.7%

# Other Funds Revenues



\*\* NOTE: Miscellaneous Small Funds - see page 62 for list

## Other Funds Revenue Summary

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	18,176,821	19,369,352	18,580,893	20,487,969	19,735,880	20,311,663
<b>Whatcom County Jail Fund</b>						
<i>Whatcom County Jail Fund</i>	12,759,042	13,077,425	11,932,212	12,267,403	11,983,978	12,087,981
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	9,651,474	10,600,546	9,909,695	11,974,277	9,297,219	9,296,847
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	3,595,381	3,961,259	5,393,869	6,907,389	4,961,539	5,448,657
<b>Chemical Dependency/Mental Health Fund</b>						
<i>Chemical Dependency/ Mental Health</i>	-	-	2,769,068	3,491,510	3,360,755	3,455,340
<b>Stormwater Fund</b>						
<i>Stormwater Fund</i>	-	-	1,813,454	1,943,240	2,235,511	2,061,154
<b>Ferry System Fund</b>						
<i>Ferry System Fund</i>	1,625,006	2,255,134	2,412,853	2,771,726	2,506,616	2,527,223
<b>Debt Service Funds</b>						
LRID #10 Gen Debt Fund	10,000	7,480	-	-	-	-
1997 Ltd Tax GO Bond	1,180,700	1,206,300	1,204,040	1,219,688	1,200,591	190,667
1998 Ltd Tax GO Bond	257,700	257,145	254,585	253,820	256,583	253,933
2003 Ltd Tax GO Bond	427,000	430,058	434,993	435,405	438,261	440,141
2010 Ltd Tax GO Bond	-	-	-	26,300	-	-
<i>Total Debt Service</i>	1,875,400	1,900,983	1,893,618	1,935,213	1,895,435	884,741
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	1,231,248	1,765,834	1,103,712	1,282,668	1,265,573	1,327,900
<b>Real Estate Excise Tax</b>						
Real Estate Excise Tax I	2,240,853	1,709,275	1,316,175	1,169,305	1,037,401	1,068,523
Real Estate Excise Tax II	2,198,439	1,487,931	1,562,701	1,814,778	1,180,898	1,051,525
<i>Total Real Estate Excise Tax</i>	4,439,292	3,197,206	2,878,876	2,984,083	2,218,299	2,120,048
<b>Homeless Housing Fund</b>						
<i>Homeless Housing Fund</i>	443,053	841,654	1,590,738	1,506,897	1,207,099	1,052,443
<b>Public Utilities Improvement Fund</b>						
<i>Public Utilities Improvement Fund</i>	2,836,790	3,151,238	2,839,990	3,025,313	2,917,871	3,000,338
<b>Countywide Emergency Medical Srvcs Fund</b>						
<i>Countywide EMS Fund</i>	2,647,267	2,847,554	2,679,682	2,682,878	2,583,211	2,665,659

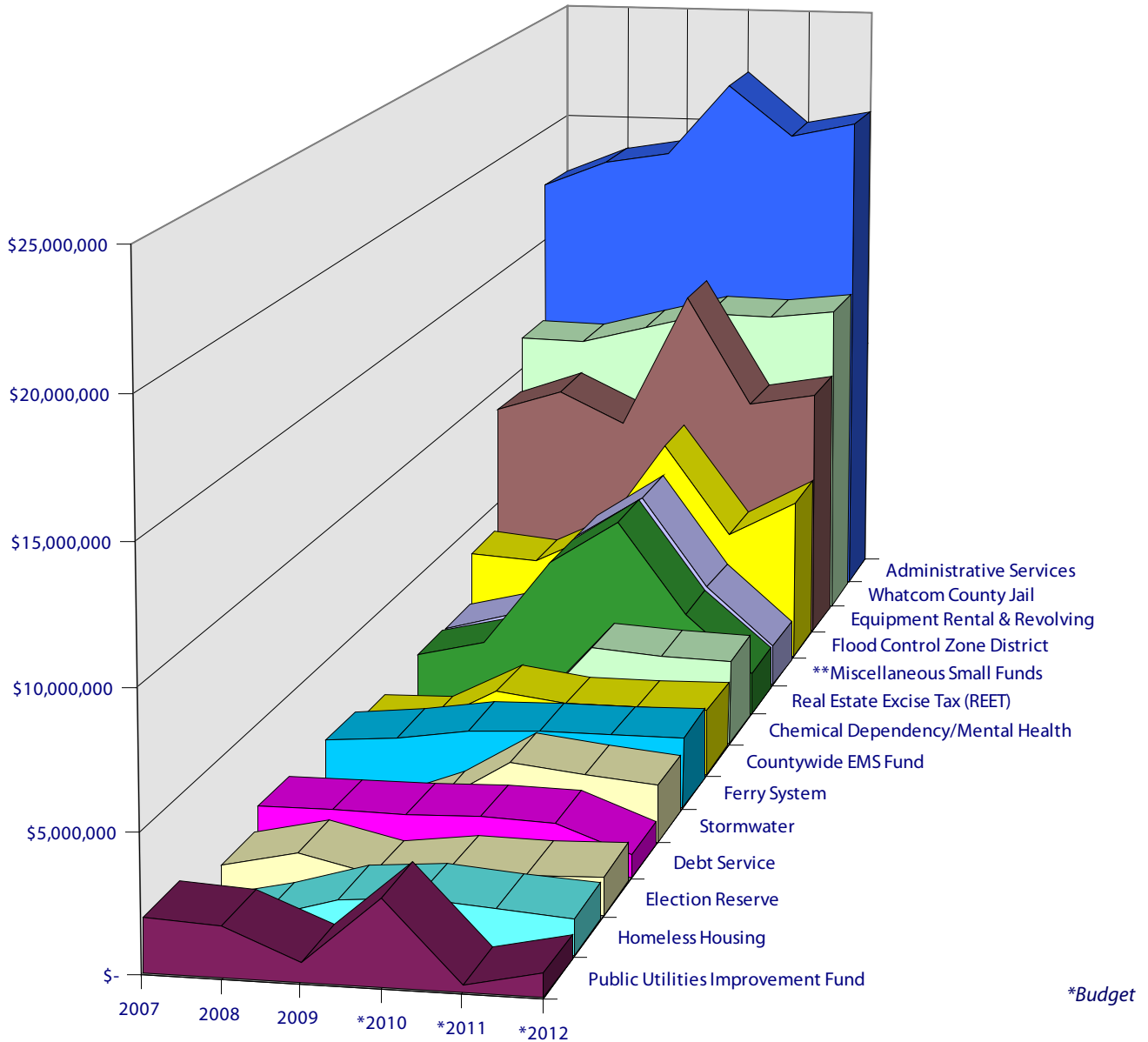
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## Other Funds Revenue Summary continued

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Miscellaneous Small Funds</b>						
County Parks Improvement Fund	7,409	5,024	2,991	1,000	1,000	1,000
Victim/Witness Assistance Fund	133,596	132,121	124,528	137,728	135,550	135,550
WC Convention Center Fund	213,824	603,457	528,462	461,320	460,000	460,000
Road Improvement District #1	22,996	23,414	22,817	21,989	22,486	22,486
Road Improvement District #2	1,684	1,628	1,573	1,628	3,168	3,168
Road Improvement District #7	2,484	2,551	2,688	2,587	2,548	2,548
Road Improvement Guarantee	-	-	7,736	-	-	-
Pt Roberts' Transportation	42,208	51,246	35,874	50,000	50,000	50,000
Auditor's O&M Fund	250,730	199,246	238,064	237,400	166,900	166,500
Community Development Fund	13,160	-	-	-	-	-
Low-Income Housing Project Fund	283,695	230,588	253,701	240,000	170,000	179,000
Conservation Futures Fund	1,323,218	1,440,558	1,317,530	2,406,950	988,758	992,362
Solid Waste Fund	1,169,081	1,081,365	1,027,554	1,101,850	990,750	750,200
Water Resources Fund	619,000	517,661	-	-	-	-
Emergency Management Fund	584,079	648,392	1,356,702	2,068,728	750,901	315,414
Whatcom County Drug Fund	381,164	577,897	177,408	293,200	610,000	337,000
Flood & Watershed Sub-Zones	156,345	181,784	894,562	890,424	1,054,961	1,023,995
Jail Construction Project	97,854	3,053	-	-	-	-
East County Regional Resource Ctr	-	150,000	450,000	4,258,093	-	-
Yew St Rd Construction Fund	-	-	1,679,000	2,228,000	-	-
Lincoln Rd Construction Fund	-	-	-	3,900,000	-	-
LEOFF I Healthcare	3,500,000	-	-	-	-	-
REET Electronic Technology Fund	38,847	29,008	26,410	30,000	25,000	25,000
WC Trial Court Improvement Fund	52,327	52,788	50,904	52,000	48,000	47,500
Veteran's Relief Fund	251,044	282,860	292,236	271,081	309,396	320,828
<i>Total Miscellaneous Small Funds</i>	<i>9,144,750</i>	<i>6,214,640</i>	<i>8,490,741</i>	<i>18,653,978</i>	<i>5,789,418</i>	<i>4,832,551</i>
<b>TOTAL OTHER FUNDS</b>	<b>68,425,524</b>	<b>69,182,825</b>	<b>74,289,401</b>	<b>91,914,544</b>	<b>71,958,404</b>	<b>71,072,545</b>
<i>Percent Change from Previous Year</i>	<i>-2.7%</i>	<i>1.1%</i>	<i>7.4%</i>	<i>23.7%</i>	<i>-21.7%</i>	<i>-1.2%</i>



# Other Funds Expenditures



\*\*Miscellaneous Small Funds - see page 66 for list

## Other Funds Expenditures Summary

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	17,478,653	18,608,725	19,036,127	22,209,605	20,025,323	20,593,265
<b>Whatcom County Jail Fund</b>						
<i>Whatcom County Jail Fund</i>	11,368,076	11,374,427	12,085,062	12,823,817	12,710,730	13,064,251
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	9,108,075	10,029,422	8,780,770	14,340,305	9,825,613	10,274,893
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	3,854,534	3,622,218	4,949,479	8,846,400	5,169,916	6,652,390
<b>Chemical Dependency/Mental Health Fund</b>						
<i>Chemical Dependency/ Mental Health</i>	-	-	578,600	3,574,873	3,380,569	3,323,682
<b>Stormwater Fund</b>						
<i>Stormwater Fund</i>	-	-	1,041,233	2,723,091	2,369,268	2,139,801
<b>Ferry System Fund</b>						
<i>Ferry System Fund</i>	1,876,316	2,124,508	2,545,688	2,671,149	2,666,188	2,716,104
<b>Debt Service Funds</b>						
1977 Fair GO Bond	-	-	-	30,891	-	-
1978 Ltd Tax GO Bond	-	-	-	22,312	-	-
LRID #9 Gen Debt	-	-	7,736	-	-	-
1997 Ltd Tax GO Bond	1,180,794	1,205,606	1,204,344	1,219,688	1,200,591	190,667
1998 Ltd Tax GO Bond	257,649	256,449	254,889	253,820	256,583	253,933
2003 Ltd Tax GO Bond	426,921	429,361	435,296	435,405	438,261	440,141
2010 Ltd Tax GO Bond	-	-	-	26,300	-	-
<i>Total Debt Service</i>	1,865,364	1,891,416	1,902,265	1,988,416	1,895,435	884,741
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	1,005,847	1,627,958	1,052,027	1,399,401	1,311,910	1,406,688
<b>Real Estate Excise Tax</b>						
Real Estate Excise Tax I	1,497,683	2,015,083	1,997,986	3,978,675	1,396,578	362,159
Real Estate Excise Tax II	224,682	376,022	3,857,274	3,653,002	2,568,800	1,277,000
<i>Total Real Estate Excise Tax</i>	1,722,365	2,391,105	5,855,260	7,631,677	3,965,378	1,639,159
<b>Homeless Housing Fund</b>						
<i>Homeless Housing Fund</i>	57,102	668,309	1,486,048	1,692,218	1,473,456	1,313,647
<b>Public Utilities Improvement Fund</b>						
Public Utilities Improvement Fund	1,958,983	1,783,814	708,917	3,124,311	255,673	852,133
<b>Countywide Emergency Med Srvcs Fund</b>						
<i>Countywide EMS Fund</i>	1,378,899	1,406,833	2,856,907	2,518,082	2,528,966	2,538,106

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## Other Funds Expenditures Summary continued

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011	Budget 2012
<b>Miscellaneous Small Funds</b>						
County Parks Improvement Fund	12,425	7,182	-	-	-	141,939
Victim/Witness Assistance Fund	119,138	132,657	142,887	146,211	142,874	147,309
WC Convention Center Fund	200,003	213,558	319,659	336,980	425,280	322,580
Road Improvement District #1	23,529	24,214	25,758	29,783	28,811	30,811
Road Improvement District #2	1,701	1,747	1,854	2,088	2,088	2,188
Road Improvement District #5	-	-	10,692	-	-	-
Road Improvement District #6	-	-	872	-	-	-
Road Improvement District #7	2,317	2,390	2,543	3,182	3,182	3,182
Road Improvement Guarantee	-	-	113,735	-	-	-
Sewer Improvement District	-	-	5,066	-	-	-
Lake Management District #1	3,788	-	1,878	-	-	-
Auditor's O&M	211,477	187,340	197,068	238,570	223,412	227,976
Community Development	5,000	5,000	5,000	5,000	5,000	5,000
WC Supplemental Retirement	-	-	-	203,193	-	-
Low-Income Housing Projects	882,362	271,298	227,785	515,000	165,000	165,000
Water Resources	443,148	585,669	424,040	-	-	-
REET Electronic Technology	-	-	-	180,000	-	-
Conservation Futures Fund	1,630,896	1,610,220	462,803	2,619,972	299,474	139,474
Solid Waste Fund	1,108,036	1,140,482	1,121,946	1,138,757	1,159,494	922,657
Emergency Management	571,199	711,298	1,329,203	2,067,560	750,901	315,414
Whatcom County Drug	687,562	724,660	614,250	660,967	608,967	571,967
Pt Roberts' Transportation	-	-	-	-	-	350,000
Jail Construction Project	122,201	-	169,824	-	-	-
East Whatcom Regional Resource Ctr	-	67,771	282,816	4,508,444	-	-
WC Trial Court Improvement	35,234	25,959	44,111	42,235	43,235	29,735
Yew St Rd Construction Fund	-	-	372,070	3,548,534	-	-
Lincoln Rd Construction Fund	-	-	-	3,900,000	-	-
LEOFF I Healthcare	-	-	1,400,000	1,100,000	550,000	450,000
Flood Sub-Zones	19,586	56,617	117,472	616,298	862,762	1,083,108
Veteran's Relief	120,868	121,358	167,720	292,334	401,588	403,273
<b>Total Miscellaneous Small Funds</b>	<b>6,200,470</b>	<b>5,889,420</b>	<b>7,561,052</b>	<b>22,155,108</b>	<b>5,672,068</b>	<b>5,311,613</b>
<b>TOTAL OTHER FUNDS</b>	<b>57,874,684</b>	<b>61,418,155</b>	<b>70,439,435</b>	<b>107,698,453</b>	<b>73,250,493</b>	<b>72,710,473</b>
<b>Percent Change from Previous Year</b>	<b>-12.3%</b>	<b>6.1%</b>	<b>14.7%</b>	<b>52.9%</b>	<b>-32.0%</b>	<b>-0.7%</b>

## Other Funds Revenues and Expenditures Notes

### Administrative Services

The Administrative Services (AS) Department is an internal service fund, organized to centralize finance and accounting, information technology services, facilities maintenance, courthouse security, human resources, and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments. Building maintenance fee charges recover the cost of operating facilities. Self-insurance charges (tort, health, unemployment, workers compensation) are based on risk analysis associated with departmental activities. The costs of AS Administration, Finance and Accounting, Information Technology Services (IT), Courthouse Security and Human Resources management are distributed based on an administrative cost allocation.

The 2011-2012 Administrative Service cost allocations for Facilities, Tort, AS Administration, Finance, Information Technology, Courthouse Security and Human Resources are over \$500,000 less than the 2010 allocations. Health insurance rates are increasing at approximately 10% per year. Unemployment rates were increased from .3% of gross wages to .5%. Worker's compensation rates have remained the same as the prior biennium.

As compared to 2007 peak staffing levels, AS will have lost 25% of its positions by the end of the biennium. Positions lost include grant funded staff, custodial services that will be outsourced, microfilming staff that is no longer needed due to new technological implementations, and attrition positions.

### Whatcom County Jail Fund

Used to account for the additional .1% sales tax passed by the voters of Whatcom County to be used for costs associated with detention facilities (RCW 82.14.350). The General Fund will transfer \$5,023,229 in 2011 and \$5,117,229 in 2012 to the Jail Fund to

support jail operating costs. Jail operating costs increased substantially with the opening of a new minimum security facility in late 2006. Operating costs now exceed revenues in the Jail Fund and draws are being made on reserve balances. A bond-funded major jail controls replacement project will be completed during the 2011-2012 biennium. Efforts are being made to reduce cost increases in the Jail Fund by only refilling mission critical positions as vacancies occur.

### Equipment Rental & Revolving Fund (ER&R)

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. Expenditures in 2010 are budgeted to be substantially more than revenues due to an interfund loan from the ER&R fund balance to the General Fund. An interfund loan for \$1,220,000 is scheduled in 2010 for the replacement of the Assessor/Treasurer software systems. In addition, a large biennial gravel crushing contract is scheduled for 2010. The new biennial budget includes \$2.4 million in 2011 and \$2.8 million in 2012 for fleet replacements which will be paid out of fund equity.

### Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. The Flood District property tax revenue in 2011 and 2012 is anticipated to be \$3,040,000 each year. This is \$1 million dollars less than 2010 levels. A levy shift to the General Fund decreases property taxes in the Flood Fund. The General Fund will use banked capacity and increase its levy by \$1 million for a net zero tax increase on taxpayers. In 2012, the District will receive

## Other Funds Revenues and Expenditures Notes continued

\$1,025,000 from NOAA for a salmon recovery project on Canyon Creek. \$1.8 million is expected to be spent for flood hazard reduction on Swift Creek and the Deming levee. In 2011 and 2012, the Flood Fund will transfer funding for Stormwater Fund costs of \$1,178,000 each year. Most of this cost will be offset by a transfer-in from Real Estate Excise Tax Fund II (REET II) of \$1 million to offset the Flood Fund tax revenue reduction mentioned above. Allowable uses of REET II funding include various water and stormwater related projects.

### Chemical Dependency/Mental Health Fund

Used to account for the .1% sales tax adopted by the County Council in 2008. This fund houses Adult Drug Court, Family Treatment Court, pays for the Behavioral Health Unit in District Court Probation, provides for community mental health and substance abuse treatment contracts, and significant psychiatric services in the Whatcom County Jail.

### Stormwater Fund

The Stormwater Fund does not have an ongoing funding mechanism in place at this time but is funded by transfers from the Flood Fund and from REET II. Its major focus at this time is implementing programs required by NPDES Phase II and stormwater projects in and around the Lake Whatcom Watershed.

### Ferry System Fund

This fund accounts for Lummi Island ferry operations. Funding is 55% fare revenue and 45% Road Fund transfers. This operation has not been able to meet the 55% requirement due to major increases in boat repairs, Gooseberry Point land lease payments and insurance costs. This operation will receive intense scrutiny in the 2011-2012 biennium as the Administration, Council and citizens seek to develop stable funding and cost strategies.

### Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The general obligation funds are funded mainly through operating transfers from other funds (such as the General Fund and REET Fund). The 1997 GO Bond will be paid off in 2012.

### Election Reserves

This fund receives \$360,000 of property tax revenue each year to finance elections. Revenue from reimbursement of election costs varies from year to year. Election costs are partially paid by jurisdictions that have issues on the ballot (schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years. Operating costs have risen substantially over the last biennium with the advent of vote by mail elections and a new statewide voter registration database. General Fund transfers of \$252,000 in 2011 and \$412,000 in 2012 will be needed to subsidize election activities.

### Real Estate Excise Tax I and Real Estate Excise Tax II (REET) Fund

The REET Funds are used to account for excise taxes of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are generally used for debt service payments on local infrastructure improvements, as well as other capital project expenditures. In 2011, REET I will transfer \$1.2 million for debt service payments on the 1997 GO bonds; however, in 2012 those bonds will be paid off with a \$190,667 transfer. The proceeds in REET II fund parks, road, water and stormwater projects. \$1.5 million in 2011 and \$1.2 million in 2012 are scheduled for qualifying water and stormwater related projects. Parks projects account for another \$1 million in projects in 2011. The slow down in county real estate activity has

## Other Funds Revenues and Expenditures Notes continued

resulted in revenue budgets dropping \$1 million below amounts received in prior years such as 2007.

### **Homeless Housing Fund**

Receives funding from state grants and from surcharges added to document recording fees in the Auditor's Office. Surcharges of \$30 are collected with 2% retained by the auditor, 40% of the remainder to the state, and 60% of the remainder to the county for housing and assisting the homeless. The County contracts with various not-for-profits to provide a Homeless Housing Service Center, jail re-entry program and various case management services to place homeless individuals and families.

### **Public Utilities Improvement Fund**

This is a fund to account for the 0.09 percent sales tax set aside to finance public facilities dedicated to economic development purposes and finance personnel in economic development offices (RCW 82.14.370). Expenditures are usually budgeted on a project by project basis as they occur.

### **Countywide Emergency Medical Services Fund**

Used to account for the additional .1% City/County

Sales Tax passed by voters in 2006 (RCW 82.14.450). Two-thirds of the tax is used to pay for countywide emergency medical services. One-third of the tax is split 60% to the county and 40% to the cities of Whatcom County to be used for criminal justice purposes. The County transfers \$570,000 per year from the criminal justice portion of the fund to the General Fund to support positions in the Sheriff's Office and Prosecuting Attorney's Office added during the last biennium. Expenditures in the countywide emergency medical services portion of the fund have risen as the amount of support needed for the Whatcom County Medic One system has increased. Revenues in this fund have remained flat at about \$2.6 million through the economic downturn.

### **Miscellaneous Small Funds**

Funds with annual revenue and/or expenditures that are approximately \$1,000,000 or less. The exceptions to this are the inclusion of construction project funds and the LEOFF I Healthcare Fund in this category due to the short term nature of accounting for construction revenue and costs and LEOFF I transfers.

# Whatcom County Work Force History - 2007 to 2012

The table below shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2007-2012. Grants and offsetting revenues fund many of these positions. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant. Council approval is

needed to continue such positions. Due to budget constraints, Whatcom County has lost 129.7 FTEs since 2008 and is expected to lose an additional 13.65 FTEs during the 2011-2012 biennium. Most positions were reduced through attrition; however, approximately one-third of the reductions are layoffs.

## “Full Time Equivalent” Positions

Department	Actual 2007	Actual 2008	Actual 2009	Amended Budget 2010	Budget 2011	Budget 2012	Change from 2007 to 2012
Administrative Services	81.75	81.05	76.45	75.55	66.85	61.15	(20.60)
Assessor	30.00	30.00	30.00	30.00	29.00	28.00	(2.00)
Auditor	22.00	22.00	21.00	21.00	19.00	19.00	(3.00)
Cooperative Extension	2.52	2.52	2.42	2.42	2.52	2.52	-
County Clerk	24.00	24.00	23.00	23.00	19.00	19.00	(5.00)
County Council	10.50	10.50	10.50	10.50	9.50	9.50	(1.00)
County Executive	4.50	4.50	4.40	4.40	4.00	4.00	(0.50)
District Court Probation	19.50	19.50	18.50	18.50	15.70	15.70	(3.80)
District Court	21.00	21.00	20.00	20.00	18.50	17.50	(3.50)
Health Department	84.70	90.70	85.70	86.70	75.20	74.25	(10.45)
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00	-
Jail	91.50	91.50	92.50	91.50	88.50	86.50	(5.00)
Juvenile Court Administration	45.80	46.80	46.80	46.80	38.40	38.40	(7.40)
Parks & Recreation	34.75	34.75	30.75	30.75	25.75	23.75	(11.00)
Planning & Development Services	74.60	73.60	67.60	66.60	47.00	47.00	(27.60)
Prosecuting Attorney	54.60	54.60	54.60	54.60	50.90	50.90	(3.70)
Public Defender	36.80	37.80	34.80	34.80	32.80	29.80	(7.00)
Public Works	173.70	176.20	170.70	170.70	153.70	155.70	(18.00)
Sheriff	106.20	109.20	108.50	109.50	106.50	106.50	0.30
Superior Court Admin	20.50	20.50	20.50	22.20	21.20	21.20	0.70
Treasurer	16.00	16.00	15.00	15.00	13.00	13.00	(3.00)
Total Whatcom County FTEs	955.92	967.72	934.72	935.52	838.02	824.37	(131.55)
Percent Change from Previous Year	4.16%	1.23%	-3.41%	0.09%	-10.42%	-1.63%	

NOTE: One “Full-time Equivalent” position = 40 hours per week.

## Whatcom County and Long Term Debt

Whatcom County borrows money to finance large capital projects, such as buildings and road improvements, by issuing bonds. We pay off these financial obligations over time. Our Moody's Investor Service issuer rating is

Aa2. We are committed to maintaining our good credit. We make all debt service payments promptly and maintain adequate reserves to address contingencies.

## Debt Capacity Limited by State Law

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

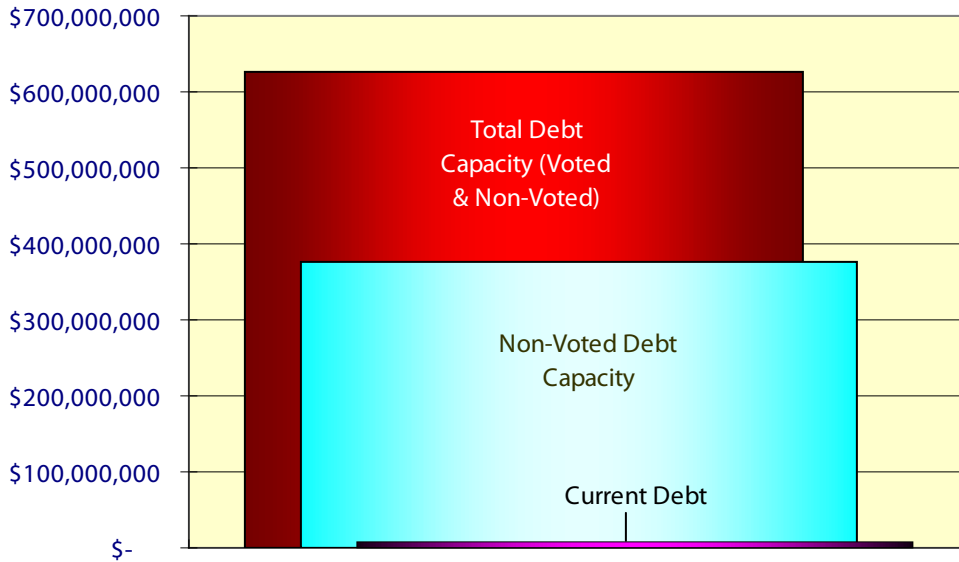
Additionally, Whatcom County may enter into leases or conditional sales contracts without a vote of the electors if the total principal component of the leases and contracts, together with other non-voted general obligation indebtedness of the county, does not exceed one and one-half percent of assessed value in the county.

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

The assessed value of all property in the county for the 2010 tax year is \$25,077,540,191. This provides a non-voted general obligation debt capacity of \$376,163,103. Of this borrowing capacity, we have utilized \$6,735,000. There is unused non-voted debt capacity of \$369,428,103 available. Our total voted and non-voted general obligation debt capacity is \$626,938,505, leaving an unused voted and non-voted capacity of \$620,203,505. The graph on the following page illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

## Debt Capacity Limited by State Law continued

### Current Debt and Estimated Debt Capacity



### Estimated Legal Debt Capacity Calculation

Assessed Value (2010)	\$ 25,077,540,196
Limited Tax General Obligation Debt Capacity (Non voted)	
1 1/2% of Assessed Value	\$ 376,163,103
Less: Outstanding Limited Tax General Obligation Bonds	\$ (6,735,000)
<b>Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)</b>	<b>\$ 369,428,103</b>
Total General Obligation Debt Capacity (Voted and Non-voted)	
2 1/2% of Assessed Value	\$ 626,938,505
Less: Outstanding Limited Tax General Obligation Bonds	\$ (6,735,000)
<b>Remaining Capacity: Voted &amp; Non-voted</b>	<b>\$ 620,203,505</b>

# General Obligation Bonds

Whatcom County issued two general obligation bonds totaling \$6,135,000 in 2010. The first, series 2010A, totaled \$4,310,000. Series 2010A bonds are non-taxable general obligation bonds bearing interest at rates between 2% and 4%. The second, series 2010B, totaled \$1,825,000. Series 2010B bonds are general obligation recovery zone bonds which are taxable bonds and bear interest at rates between 5% and 5.25%. Whatcom County will receive a 45% subsidy from the Federal Government for interest paid on recovery zone bonds. A portion of the bond proceeds, \$3,000,000, will be used to replace the control systems in the jail and juvenile detention center. The balance of the bond issue was used to refinance outstanding bonds issued in 1997 and 1998 at lower interest rates. These bonds will be repaid from the Whatcom County Jail Fund, REET I Fund and the Administrative Services Fund. As of December 31, 2010, outstanding bonds totaled \$5,900,000.

Whatcom County issued general obligation bonds in the amount of \$3,385,000 (interest rate 2.00%-3.35%) in 2003 to refinance the 1993 issue of bonds for the addition to the Whatcom County courthouse. This debt issue matures in full in 2012. As of December 31, 2010, outstanding bonds totaled \$835,000. Repayment will be made from General Fund revenues.

The annual requirements to amortize outstanding debt, including interest, are as follows:

Year Ending	General Obligation Bonds		
	Principal	Net Interest	Total
2011	1,870,000.00	180,970.00	2,050,970.00
2012	900,000.00	143,334.00	1,043,334.00
2013	305,000.00	124,346.00	429,346.00
2014	310,000.00	115,196.00	425,196.00
2015	325,000.00	104,346.00	429,346.00
2016	330,000.00	91,346.00	421,346.00
2017	355,000.00	78,146.00	433,146.00
2018	355,000.00	68,559.00	423,559.00
2019	140,000.00	56,459.00	196,459.00
2020	145,000.00	52,259.00	197,259.00
2021	150,000.00	48,221.00	198,221.00
2022	155,000.00	44,096.00	199,096.00
2023	160,000.00	39,834.00	199,834.00
2024	165,000.00	35,434.00	200,434.00
2025	165,000.00	30,896.00	195,896.00
2026	170,000.00	26,132.00	196,132.00
2027	175,000.00	21,223.00	196,223.00
2028	180,000.00	16,170.00	196,170.00
2029	185,000.00	10,973.00	195,973.00
2030	195,000.00	5,631.00	200,631.00
<b>Total</b>	<b>6,735,000.00</b>	<b>1,293,571.00</b>	<b>8,028,571.00</b>

Debt Service By Funding Source							
G.O. Bond	Funding Source	2011			2012		
		Principal	Interest	Total	Principal	Interest	Total
2003	General Fund	410,000.00	27,357.50	437,357.50	425,000.00	14,237.50	439,237.50
2010	REET I/ Admin Services/Jail	1,460,000.00	153,612.00	1,613,612.00	475,000.00	129,096.00	604,096.00
<b>Total</b>		<b>1,870,000.00</b>	<b>180,969.50</b>	<b>2,050,969.50</b>	<b>900,000.00</b>	<b>143,333.50</b>	<b>1,043,333.50</b>

## Interfund Loans

Due to volatility in the bond markets, Whatcom County used interfund loans to partially finance two capital projects in the General Fund during the 2009-2010 biennium. All interfund loans were drawn on the fund balance of the Equipment Rental & Revolving Fund and are at 3% annual interest. These loans may be refinanced with debt issues in the future.

In 2009, the County purchased the Central Plaza Building occupied by the Public Defender's Office. The loan is for \$1,500,000 to be paid back over

fifteen years. Real Estate Excise Tax Fund I will make debt payments of \$123,937 per year. The balance outstanding at the end of 2010 was \$1,400,000.

In the last biennium, Whatcom County began replacing the Assessor/Treasurer software system. The project will be completed in 2011. The loan is for \$1,100,000 to be paid back over ten years. Annual debt service payments of \$128,954 will be paid by the General Fund. The first payment is due in 2011.

# Whatcom County and Capital Planning

The following text and tables are extracted from the Six-Year Capital Improvement Program for Whatcom County Facilities 2011-2016, Whatcom County Comprehensive Plan, Appendix F. Original document chapter headings, map and appendix references are not shown here. Please contact Planning and Development Services if you would like to obtain a full copy of this plan. The Comprehensive Plan is updated every other year. The next update will be in 2012.

## Six-Year Capital Improvement Program 2011-2016

The Growth Management Act requires that the County's Comprehensive Plan include a "capital facilities plan element" (RCW 36.70A.070(3)). Capital facilities, as defined by the Whatcom County Comprehensive Plan, include:

... all facilities owned by Whatcom County used directly or indirectly to serve the public interest. Those facilities typically have long useful lives, significant costs, and are not mobile. Whatcom County capital facilities include buildings, land, parks, and roads.

The Whatcom County Comprehensive Plan's capital facilities element calls for the County to develop and update the Six-Year Capital Improvement Program. The main purpose of this Six-Year Capital Improvement Program is to plan for adequate capital facilities to serve anticipated growth and development in Whatcom County over the next six years. It also provides information to decision makers regarding the costs of constructing capital facilities as the County continues to grow.

### Growth Management Act Requirements

According to the Growth Management Act, a county's capital facilities plan must include five items, which are shown below.

- a) An inventory of existing capital facilities owned by public entities, showing the locations and capacities of the capital facilities.  
Current inventories of existing County capital facilities, based upon information provided by various County departments, are included in each chapter of this document.
- b) A forecast of the future needs for such capital facilities.  
Chapters 4 and 6 of the Whatcom County Comprehensive Plan establish "levels of service" standards for County parks, administrative facilities (i.e. Sheriff's office space), correction facilities, and transportation. Level of service standards are expressed in acres of parkland needed for every 1,000 people in the County, square feet of Sheriff's office space needed to serve each person in the County, etc. Forecasts of future needs for capital facilities over the six-year planning period are determined by applying the adopted level of service for a given facility to the expected population in the year 2016. For example, the adopted level of service for developed parkland is 9.6 acres for every 1,000 people living in Whatcom County. The County is expected to grow to about 210,685 people by the year 2016. Therefore, a total of 2,023 acres of parkland would be needed by the year 2016 to maintain the adopted level of service. Since the County already has 1,941 acres of parkland, about 82 additional

## Six-Year Capital Improvement Program 2011-2016 Continued

acres would be needed six years from now (in 2016) to meet the needs of the growing population.

- c) Proposed locations and capacities of expanded or new capital facilities.  
General locations and capacities (acres of parkland, jail beds, etc.) of proposed new County facilities are indicated in this document.
- d) At least a six-year plan that will finance such capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes.

This Six-Year Capital Improvement Program presents costs and funding sources for proposed County capital facilities (all figures are in 2010 dollars). The Whatcom County 20-year Capital Facilities Plan (Appendix E of the Whatcom County Comprehensive Plan) contains a capital facilities revenue analysis.

There are a variety of funding sources that the County utilizes to pay for capital facilities. One potential source is the County's General Fund. The Finance Manager for Whatcom County indicated that, over the six-year planning period, there would be little revenue in the County's General Fund to finance capital facilities. However, the capital facilities proposed in this Six-Year Capital Improvement Program are within the County's funding capacity. Specifically, Whatcom County's unused limited tax general obligation bond long-term debt capacity at the end of 2009 was \$361,043,661, which far exceeds the expenditures proposed by this Six-Year Capital Improvement Program. Therefore, it would be possible to issue bonds to pay for capital facilities if revenue is increased, expenses decreased, or programs reprioritized to make debt service payments.

Revenue and expenditure projections for roads and related non-motorized facilities are set forth in the six-year transportation improvement program.

- e) A requirement to reassess the land use element if probable funding falls short of meeting existing needs and to ensure that the land use element, capital facilities plan element, and financing plan within the capital facilities plan element are coordinated and consistent.  
Finally, in accordance with the Growth Management Act, a requirement to reassess the land use element of the Comprehensive Plan if probable funding falls short of meeting existing needs and to ensure consistency between plans already exists in the Comprehensive Plan (Policy 4A-4).

### County Charter Provisions

In addition to Growth Management Act provisions relating to capital facilities, Section 6.30 of the County Charter also requires the County Executive's Office to include a six-year capital improvement program as part of the budget.

### Contracting for Services

Whatcom County may contract with other entities, such as the Council of Governments and the Northwest Regional Council, for vital community services. These contracts represent County participation in providing essential services, alongside other partners, without the need to construct County owned capital facilities, which can be very costly.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Parks, Trails and Activity Centers

#### PARKS

##### Existing Park Facilities

The 2010 inventory of County parks shows a total of 1,941 acres of parks at various locations throughout the County. This inventory is shown below, but does not include undeveloped land owned by the Parks Department that is not readily usable by the general public.

Site No.	Park Name and Location	Acres
1	Bay Horizon Park, 7499 Alderson Rd.	68.19
2	Deming Eagle Homestead Park, Truck Rd.	33.00
3	Hovander Homestead Park and Tennant Lake, 5299 Nielsen Rd.	333.42
4	Interurban Trail/Teddy Bear Cove Parkway, Chuckanut Dr.	11.19
5	Jackson Rd. Beach Access, Birch Bay	0.15
6	Jensen Family Forest Park, Stein Rd. and Birch Bay Lynden Rd.	21.48
7	Josh VanderYacht Park, 4106 Valley Highway	1.99
8	Lake Whatcom Park, North Shore Rd.	218.00
9	Lighthouse Marine Park, 811 Marine Dr. in Point Roberts	20.49

## Six-Year Capital Improvement Program 2011-2016 Continued

### Future Park Needs

A level of service of 9.6 acres of developed parkland for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional 82 acres of developed/usable parkland would be needed by the year 2016 to meet the adopted level of service.

### Proposed Park Improvement Projects

Seven park improvement projects are proposed to provide additional park space by the year 2016. These projects would add 853 acres of parkland in Whatcom County, as shown below.

Additionally, improvement projects are proposed on existing parkland. These projects will add recreational facilities at these parks, but will not add acreage to the inventory. Examples include picnic areas, restrooms, and parking.

### Financing for Park Improvement Projects

The total cost of the seven proposed park improvement projects is approximately \$3.3 million over the six-year planning period. These costs would be paid for through grants, Real Estate Excise Tax (REET), the park improvement fund, Conservation Futures, and flood funds as shown below.

### Park Improvement Projects, 2011-2016

Site No.	Project Name	Acres	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
26	Cherry Point/Point Whitehorn Industrial Area Access	35	0	0	0	188,000	188,000	188,000	564,000	Grants
27	Dittrich Park Lake Samish	24	0	0	250,000	250,000	250,000	250,000	1,000,000	Grants, REET II
28	Lake Whatcom County Park South Unit	83	0	0	130,000	130,000	130,000	130,000	520,000	Grants, REET II
29	Maple Falls Park	73	0	90,000	90,000	0	0	0	180,000	Grants, REET II
30	Riverplace Park Ferndale	50	500,000	0	0	0	0	0	500,000	Grants, REET II, Conservation Futures, Flood Fund
31	South Fork Regional Park, Mosquito Lake Rd.	582	0	0	197,500	197,500	0	0	395,000	Grants, REET II, Park Improvement Fund
32	Sunnyside Landing Park, North Shore Rd.	6	0	0	0	50,000	50,000	0	100,000	Grants, REET II
	<b>Total</b>	<b>853</b>	<b>500,000</b>	<b>90,000</b>	<b>667,500</b>	<b>815,500</b>	<b>618,000</b>	<b>568,000</b>	<b>3,259,000</b>	

## Six-Year Capital Improvement Program 2011-2016 Continued

### TRAILS

#### Existing Trails

Whatcom County currently has 60.38 miles of trails in various locations throughout the County. This inventory is shown below.

Site No.	Trail Name and Location	Miles
1	Bay Crest, Sunset Dr. and Woodbridge Dr., Birch Bay	0.21
2	Bay Horizon, 7499 Alderson Rd.	0.25
3	Bay to Baker Maple Falls-Glacier	4.00
4	Canyon Lake, off Canyon Lake Rd.	4.50
5	Chuckanut Ridge	0.36
6	Deming Homestead Eagle Park, Truck Rd.	0.30
7	Hemlock, Chuckanut area	3.53
8	Hovander Marrietta Coast Millennium Trail	4.90
9	Huckleberry, Chuckanut area	0.43
10	Interurban, Chuckanut area	2.80
11	Jensen, Stein Rd. and Birch Bay Lynden Rd.	0.61
12	Lake Samish, 673 N. Lake Samish Dr.	1.30
13	Lake Whatcom Park	4.02
14	Lily Point, Point Roberts	4.17
15	Lost Lake, Chuckanut area	3.07
16	Lower Salal, Chuckanut area	1.30
17	Madrona, Chuckanut area	0.78
18	Maple Creek, off Silver Lake Rd. in Maple Falls	1.50
19	Monument Park, Marine Dr. and Roosevelt in Point Roberts	0.18
20	Olsen Property Trail, Lake Whatcom Watershed	4.00
21	Ostrom Property, 4304 South Pass Rd.	0.66
22	Pine and Cedar Lakes, Chuckanut area	3.62
23	Point Whitehorn, Birch Bay area	0.75
24	Raptor Ridge, Chuckanut area	0.40
25	Salal, Chuckanut area	1.18
26	Semiahmoo East Paved	0.63
27	Semiahmoo West Footpath	0.45
28	Silver Lake Park, 9187 Silver Lake Rd.	3.10
29	Soccer Trail, Smith Rd. and Northwest Dr.	0.30
30	Squires Lake, 135 Old Highway 99 North Rd.	2.14
31	Stimson Reserve, Lake Louise Rd.	4.04
32	Sunset, 7989 Blaine Rd.	0.57
33	Teddy Bear Cove, Chuckanut area	0.33
	<b>Total</b>	<b>60.38</b>

## Six-Year Capital Improvement Program 2011-2016 Continued

### Future Trail Needs

A level of service of 0.60 miles of trails for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional 66 miles of trails would be needed by the year 2016 to serve the people of Whatcom County.

### Trail Improvement Projects

Five improvement projects are proposed to provide additional trails to meet the anticipated need by the year 2016. These projects would add 66 miles of trails in Whatcom County, as shown below.

### Financing for Trail Improvement Projects

The total cost of the five proposed trail improvement projects is approximately \$7.3 million over the six-year planning period. These costs would be paid for through grants, REET, Conservation Futures, donations, and, potentially, a levy. This is an ambitious plan and funding needed to provide this level of service will, realistically, have to compete with higher priority functions of County government.

### Trail Improvement Projects, 2011-2016

Site No.	Site No. and Project Name	Miles	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
33	Bay to Baker Trail	8	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	Grants, Conservation Futures, Levy
34	Chuckanut Mountain Trails	2.7	26,000	25,000	25,000	0	0	0	76,000	Grants, Conservation Futures, Levy
35	Hertz North Lake Whatcom Trail Extension	1	0	1,500,000	65,000	0	0	0	1,565,000	Grants, REET II, Donations
36	South Fork Regional Park Trail	4.3	0	250,000	250,000	275,000	0	0	775,000	Grants, REET II, Donations
37	Lake Whatcom Trails - Reconveyance Lands	50	0	0	225,000	225,000	225,000	225,000	900,000	Grants, REET II, Donations
	<b>Total</b>	66	26,000	1,775,000	1,565,000	1,500,000	1,225,000	1,225,000	7,316,000	

*Notes: Lake Whatcom Trails are predicated on pending Department of Natural Resources re-conveyance transaction within the Lake Whatcom watershed. For the Bay to Baker Trail and Lake Whatcom Trails, trail alignments and lengths are pending land acquisition, property easement negotiation and final trail design.*

## Six-Year Capital Improvement Program 2011-2016 Continued

### ACTIVITY CENTERS

#### Existing Activity Centers

There are currently 12 activity centers that provide a variety of year-round programs for various age groups. The activity center inventory is shown below.

#### Future Activity Center Needs

Site No.	Activity Center Name and Location
1	Bay Horizon, 7499 Alderson Rd.
2	Bellingham Senior Activity Center, 315 Halleck St.
3	Blaine Community/Senior Center, 763 G Street
4	Everson Senior Center, 111 W. Main
5	Ferndale Senior Center, 1998 Cherry Street
6	Lynden Community Center, 401 Grover Street
7	Plantation Rifle Range, 5102 Samish Way
8	Point Roberts Community Center, 1487 Gulf Road
9	Roeder Home, 2600 Sunset Dr.
10	Sumas Community Center, 461 2nd Street
11	Van Zandt Community Hall, 4106 Valley Highway
12	Welcome Valley Senior Center, 5103 Mosquito Lake Rd.

A level of service standard of five activity centers for every 100,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, no additional centers would be needed by the year 2016 to meet the adopted level of service.

#### Proposed Activity Center Improvement Projects

One activity center improvement project, the East Whatcom Regional Resource Center located in the Columbia Valley Urban Growth Area, is proposed within the six-year planning period.

#### Financing for Activity Center Improvement Projects

The total cost of the proposed activity center improvement project is approximately \$3,250,000 over the six-year planning period. These costs would be paid for through grants, Economic Development Investment (EDI) funds, legislative appropriation and a bond, as shown below.

#### Activity Center Improvement Projects, 2011-2016

Site No.	Site No. and Project Name	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
13	East Whatcom Regional Resource Center - Kendall Rd.	2,550,000	700,000	0	0	0	0	3,250,000	Grants, EDI Funds, Legislative Appropriation, Bond

## Six-Year Capital Improvement Program 2011-2016 Continued

### REET Eligible Projects

Pursuant to RCW 82.46.010, RCW 82.46.035 and WCC 3.20, the following park, trail, and recreational facility improvements have been identified as projects that will be funded or partially funded with the Real Estate Excise Tax (REET I or REET II). These are in addition to the projects identified above that will utilize REET funds.

1. Birch Bay Beach Access
  - Develop restrooms, parking and access
  - Landscape improvements for beach access
2. Hovander Park – Tennant Lake
  - Replace playground and expand day use area
  - Improve accessibility, pens and features
  - Improve park access and accessibility
  - Construct new restroom building(s)
  - Evaluate & rectify sinking building foundation
  - Replace roofs and repaint cupola, add fall protection
  - Reconstruct / replace boardwalk
  - Construct and improve 1.5 mile multiuse trail from boat launch to setback levee along river
  - Expand garden area and landscaping
  - Surface / construct parking lots and access roads
  - Construct group camp area and sites
  - Construct special event group picnic area
  - Construct bike / pedestrian facility over Nooksack River to connect with Pioneer Park
  - Improve road access into park
  - Construct new maintenance building
  - Construct metal shop and equipment storage building
  - Remodel interior of interpretive center
  - Remove machine shed and preserve area for public use
3. Interurban Trail
  - Surfacing
4. Lake Whatcom Parks and Trails
  - Construct two vehicle accessible bridges at Hertz Trail
  - Surfacing and drainage improvements
  - Construct day use areas
  - Construct public restrooms
  - Construct / replace docks
  - Develop trailheads
5. Lighthouse Marine Park
  - Resurface boat launch and main parking lots
  - Replace playground

## Six-Year Capital Improvement Program 2011-2016 Continued

- Surface, widen and connect 0.5 mile walkway for accessibility
- Replace launch dock and improve accessibility
- Replace boardwalk and buildings
- Construct observation deck
- 6. Lily Point
  - Restrooms, parking and trails
- 7. Nooksack River Trail
  - Develop multi-use trail
- 8. Northwest Annex Trail
  - Surface 1.0 mile trail
- 9. Plantation Rifle Range
  - Renovate impact berm, add retaining wall and re-grade
  - Resurface parking area
  - Resurface access road
  - Replace HVAC
- 10. Roeder Home
  - Repair foundation and interior walls
  - Upgrade electrical service and wiring
  - Paint all exterior
- 11. Samish Park
  - Rebuild stairs / guardrail at fishing platform
  - Misc. accessibility / picnic improvements - precast paver access path, re-grading and gravel resurfacing
  - Replace playground
  - Re-grade and resurface existing parking area and install plastic stall stripping
  - Survey existing conditions, perform engineering analysis and bank stabilization and optimize parking configuration
  - Repair rotted wall and pitch roof
  - Replace fishing and boat docks
- 12. Semiahmoo Park
  - Electrical, plumbing & fixture improvements
  - Install signs
- 13. Silver Lake Park
  - Replace park playground
  - Replacement of 300' of boardwalk
  - Renovate cabins, indoor plumbing, flooring and insulation
  - Construct new shower and restroom building in campground
  - Replace restroom in equestrian campground
  - Install new electrical service, pads, road surfacing, water and walkways.

## Six-Year Capital Improvement Program 2011-2016 Continued

- Install services and surface road
- Relocate road to west to accommodate cabin septic tanks, etc.
- Replace garage at residence
- Replace windows, electrical service, insulate, and siding
- Install playgrounds in 2 campgrounds
- Repair rot, etc. in lodges
- Horse camp shelter re-roofing
- 14. Sunset Farm Trail
  - Improve 0.5 mile trail and connect to community trail system
- 15. Coast Millennium Trail
  - Trail construction

## Six-Year Capital Improvement Program 2011-2016 Continued

### Maintenance and Operations

#### Existing Maintenance and Operations Space

The 2010 inventory of maintenance & operations/facilities management space that serves the County is 44,411 square feet. This inventory is shown below.

#### Existing Space

Site No.	Facility Name	Square Feet
1	Central Shop, 901 W. Smith Rd. (Maintenance and Operations)	35,773
2	316 Lottie St. (Facilities Management)	4,978
3	Minimum Security Correction Facility - 2030 Division St. (Facilities Management Storage)	3,660
	<b>Total</b>	<b>44,411</b>

#### Future Maintenance and Operations Space Needs

A level of service of 0.41 square feet for each person who resides in unincorporated Whatcom County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in unincorporated areas of Whatcom County over the next six years, no additional space would be needed by the year 2016 to meet the adopted level of service.

#### Proposed Maintenance and Operations Improvement Projects

No improvement projects that would add usable space are proposed within the six-year planning period. Only maintenance projects may be undertaken.

#### Financing Maintenance and Operations Improvement Projects

Not applicable.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Government Office Space

#### Existing Office Space

The 2010 inventory of County government office space is 178,196 square feet at nine locations. This inventory is shown below.

Site No.	Facility Name	Square Feet
1	Civic Center Annex (322 N. Commercial)	17,706
2	Central Plaza Building (215 N. Commercial)	10,307
4	County Courthouse (311 Grand Avenue)	94,678
5	Forest St. Annex (1000 North Forest St.)	6,487
6	509 Girard St.	13,189
7	3373 Mt. Baker Highway	2,110
8	1500 N. State St.	12,281
9	Northwest Annex (5280 and 5256 Northwest Dr.)	21,438
	<b>Total</b>	<b>178,196</b>

#### Future Office Needs

With projected population growth over the next six years, no additional office space would be needed by the year 2016.

#### Proposed New Office Building Projects

No new buildings are proposed within the six-year planning period. Only improvement and maintenance projects in existing buildings are proposed (see chapter 11).

#### Financing for New Office Building Projects

Not applicable.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Sheriff's Office

#### Existing Sheriff's Office Space

The 2010 inventory of Sheriff office space is 23,503 square feet serving the unincorporated population. This inventory is shown below.

#### Existing Sheriff's Facilities

Site No.	Facility Name	Square Feet
1	Public Safety Building (311 Grand Ave)	15,102
2	Minimum Security Correction Facility (2030 Division St.)	6,000
3	Inspector's Office, Civic Center Building (322 N. Commercial)	500
4	Laurel Fire Hall (6028 Guide Meridian)	1,500
5	Kendall Satellite Office	121
6	Birch Bay Fire Hall	192
7	Nugent's Corner Fire Hall	88
	<b>Total</b>	<b>23,503</b>

**NOTES:**

1. The Sheriff's Office also has storage facilities at various locations in Whatcom County.
2. The County has two mobile homes and an old detention facility in Point Roberts. The resident deputies operate out of their homes or utilize space at the U.S. Customs office at the border.

#### Future Sheriff's Office Needs

A level of service of 0.26 square feet of Sheriff's Office space per capita was adopted in the Comprehensive Plan. With projected population growth in unincorporated Whatcom County over the next six years, no additional Sheriff's Office space would be needed by the year 2016 to meet the adopted level of service.

#### Proposed Sheriff's Office Improvement Projects

No improvement projects that would add usable space are proposed within the six-year planning period. However, maintenance projects may be undertaken.

#### Financing for Sheriff's Office Improvement Projects

Not applicable.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Emergency Management/Emergency Operations Center (EOC)

#### Existing Emergency Management/EOC Space

The Whatcom County Sheriff's Office Division of Emergency Management/Emergency Operations Center (EOC), which serves the entire population of Whatcom County, presently occupies the Olympic Coordination Center as shown below.

#### Existing Emergency Management/Eoc Facilities

Site No.	Facility Name	Square Feet
1	Olympic Coordination Center (3888 Sound Way)	2,250
	<b>Total</b>	2,250

*NOTE: During an emergency while functioning as an EOC, there is access to additional space in the facility (approximately 7,000 square feet).*

#### Future Emergency Management/EOC Needs

The Division of Emergency Management moved into the Olympic Coordination Center in 2009. This facility serves two purposes: as daily office space for Emergency Management and, during an actual emergency, as an EOC. During an emergency, the EOC may have to accommodate several hundred people in a single day. These people include a combination of elected officials, trained personnel and volunteers, who serve in a variety of capacities during the emergency.

A level of service of 0.011 square feet of emergency operations space per capita was adopted in the Comprehensive Plan. With projected population growth an additional 68 square feet, over and above the existing 2,250 square feet of office space, would be needed by the year 2016 to meet the adopted level of service. However, during an emergency while functioning as an EOC, there is access to additional space in the facility (approximately 7,000 square feet).

#### Proposed Emergency Management/EOC Projects

No improvement projects that would add usable space are proposed within the six-year planning period.

#### Financing for Emergency Management/EOC Improvement Projects

Not applicable.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Jails

#### Existing Jail Facilities

The existing County jail was designed for 148 beds, although it currently has 283 beds due to double bunking, internal remodeling and use of temporary beds. In 2009, the average daily population for the main jail was 287. Additionally, the jail is currently not in compliance with the Building Code for double bunking, although a plan has been approved to bring it into compliance. Whatcom County completed construction of a 150 bed minimum security correction facility on Division St. in 2006. In 2009, the average daily population for the minimum security facility was 144. The jail is located in the Public Safety Building next to the County Courthouse in downtown Bellingham and minimum security correction facility is located in the Bakerview Rd. industrial area.

#### Existing Jail Beds

Site No.	Facility Name	Beds
1	Public Safety Building (311 Grand Ave.)	283
2	Minimum Security Correction Facility (2030 Division St.)	150
	<b>Total</b>	<b>433</b>

#### Future Jail Needs

A level of service of 1.42 beds for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, no additional beds would be needed by the year 2016 to comply with the adopted level of service.

#### Proposed Jail Improvement Projects

While the jail facilities are meeting the current adopted level of service, there are concerns among law and justice officials relating to the actual need in the community. This need has been documented by recommendations from the Whatcom County Law and Justice Plan Phase II Report (June 2000) and in a report entitled Operational Review of the Whatcom County, Washington Jail (March 2004). In an effort to meet the community need, the County will be the siting and constructing a new law and justice center, tentatively scheduled to open with 600 beds. At the time the new law and justice center is open, the offenders at the minimum-security corrections facility would be relocated to the new center. A location for the law and justice center has not been selected, but two candidate sites in the northwestern portion of the Bellingham urban growth area are currently being evaluated. It is anticipated that the new jail facility will come on line by 2015.

#### Financing for Jail Improvement Projects

The cost of the proposed new jail at the Law and Justice Center is approximately \$41,000,000 within the six-year planning period. These costs would be paid for through the general fund, REET I, public utilities improvement fund, jail fund and bonds.

Six-Year Capital Improvement Program 2011-2016 Continued

**Jail Improvement Projects to Serve Countywide, 2011-2016**

Site No.	Project Name	Beds	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
3	New Jail at the Law and Justice Center Campus	600	4,000,000	2,000,000	8,000,000	10,000,000	17,000,000	0	41,000,000	General Fund, REET I, Public Utilities Improvement Fund, Jail Fund, Bonds

*NOTE: Additional projections and analysis indicate there may be a need for more than 600 beds, but these are still under review.*

## Six-Year Capital Improvement Program 2011-2016 Continued

### Juvenile Detention

#### Existing Juvenile Detention Facilities

The 2010 inventory of County juvenile detention facilities includes 32 beds serving the countywide population. The juvenile detention facility is located on the sixth floor of the County Courthouse at 311 Grand Avenue.

#### Existing Juvenile Detention Beds

Site No.	Facility Name	Beds
1	County Courthouse (311 Grand Ave.)	32

#### Future Juvenile Detention Needs

A level of service of 0.125 beds per 1,000 population was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, no additional beds would be needed by the year 2016 to meet the adopted level of service.

#### Proposed Juvenile Detention Projects

No improvement projects are currently proposed that would increase the number of permanent beds within the six-year planning period.

#### Financing for Juvenile Detention Improvement Projects

Not applicable.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Transportation

#### ROADS

##### Existing Roads

The 2009 inventory shows a total of 943 miles of County roads. Additionally, there are 212 miles of state highways in Whatcom County (including I-5). Therefore, there is a total of approximately 1,155 miles of public roads in Whatcom County.

##### Future Road Needs

The Whatcom County Comprehensive Plan sets level of service (LOS) standards for County roads. Future traffic and the level of service for roads can be forecasted using computer-modeling software. The Whatcom Council of Governments and the City of Bellingham both forecast future traffic utilizing computer transportation models. These modeling efforts provide information that will facilitate transportation planning in Whatcom County.

Whatcom County accomplishes planning for County road improvements by approving a Six-Year Transportation Improvement Program each year, as required by RCW 36.81.121.

##### Proposed Improvement Projects

The Whatcom County Council approved the Six-Year Transportation Improvement Program for the years 2011 through 2016 under Resolution No. 2010-026. This six-year plan includes one proposed new road project and several reconstruction projects. The proposed new road project is:

- Lincoln Road extension (Harborview Road to Blaine Road)

While this project is on the Six-Year Transportation Improvement Program, construction is not anticipated within the six-year planning period. Rather, preliminary engineering to determine project feasibility may be initiated within this time frame.

Another project in this six-year plan is the Birch Bay Drive Pedestrian Facility, which includes pedestrian and non-motorized enhancements along Birch Bay Dr. from Alderson Rd. to Harborview Rd.

In addition to the projects in the Six-Year Transportation Program, the Lincoln Road/Birch Point connector is proceeding as a developer funded project, although the project completion date is unknown because of current economic conditions.

##### Financing for Improvement Projects

The total cost of the County transportation projects, including reconstruction projects and the ferry improvements, in the Six-Year Transportation Improvement Program is \$19,782,000. These costs include \$12,966,000 of County funds, with the remainder being funded by the State and Federal governments. A specific breakdown of these costs and revenue projections for road construction are shown in Resolution No. 2010-026. Information on facilities that may partially be funded through impact fees is provided in Appendix G of the Whatcom County Comprehensive Plan.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Lummi Ferry

#### **Existing Ferry Facilities**

Whatcom County currently has one ferry vessel serving Lummi Island. The ferry runs between Lummi Island and Gooseberry Point on a daily basis.

#### **Future Ferry Needs**

The Whatcom County Comprehensive Plan sets a level of service of 513 ferry passenger trips annually per capita of Lummi Island population. Based upon projected population, the Lummi ferry will not meet the adopted level of service over the six-year planning period.

In 2008, the County Council decided not to purchase a larger ferry. Therefore, it is appropriate to consider revising the LOS standard during the next comprehensive plan update.

#### **Proposed Ferry Improvement Projects**

No improvement projects that would add ferry capacity are proposed within the six-year planning period.

#### **Financing for Ferry Improvement Projects**

No improvement projects that would add ferry capacity are proposed within the six-year planning period. Other ferry improvement costs are shown on the Six-Year Transportation Improvement Program.

## Six-Year Capital Improvement Program 2011-2016 Continued

### Stormwater and Flood Protection Facilities

#### Stormwater Management Facilities

Public Works Department is responsible for the design, engineering, and construction of county-owned stormwater facilities. Many stormwater facilities are road-related stormwater conveyance systems, such as culverts and ditches, on and adjacent to county roads. Others are off right-of-way facilities that control storm flows and improve water quality.

In response to (1) increasing federal and state mandates to manage stormwater and (2) the public's desire to improve stewardship of sensitive watersheds, Whatcom County established in 2005 a Stormwater Section in the Surface Water Division of the Public Works Department. The Stormwater Section is responsible for planning, designing, engineering, and construction of stormwater facilities. Inventories of existing stormwater facilities are maintained by the Public Works Department. Engineering Services Division maintains an inventory of all road-related facilities. The Surface Water Division maintains an inventory of public and private stormwater facilities in the area covered by the county's NPDES Phase II permit for Municipal Separate Storm Sewer Systems. This inventory includes ditches, culverts catch basins, vaults, ponds and swales.

An increasing emphasis on the protection of sensitive watersheds has resulted in the adoption of comprehensive stormwater plans for Lake Whatcom and Birch Bay. A similar plan is currently being developed by the Lake Samish community. The adopted plans identify work towards planning, design, engineering, and construction of capital projects intended for the next six years.

#### Flood Protection Facilities

Related to management of stormwater is the protection of publicly-owned infrastructure and communities from storm-related events like river flooding, lowland flooding, landslides, and coastal storms. Improvements in this category must be consistent with the Flood Control Zone District's Comprehensive Flood Hazard Management Plan.

#### Financing for Stormwater and Flood Protection Projects

Capital facilities that may be constructed during the next six years are listed below. Projects are expected to be financed by a combination of Real Estate Excise Taxes (REET), grants, countywide Flood Control Zone District tax revenues, local Flood Control Subzone fees and, potentially, the county general fund. Where appropriate, matching contributions from other beneficiaries will be sought.

Six-Year Capital Improvement Program 2011-2016 Continued

**Lake Whatcom Stormwater Projects**

Project Name	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
Silver Beach Creek, stream stabilization (Brownsville to 16th)	750,000	0	0	0	0	0	750,000	REET II, Grants
Silver Beach Creek, main channel velocity reductions	200,000	0	0	0	0	0	200,000	REET II, Grants
Hillsdale Sub-Basin, drainage retrofits	0	0	0	0	200,000	210,000	410,000	REET II, Grants, FCZD Taxes, Local FCSD Fees
Velocity reductions, Toad Lake at Academy Rd.	0	0	200,000	0	0	0	200,000	REET II, Grants, Local FCSD Fees
Velocity and volume reductions, Coronado	0	0	75,000	215,000	0	0	290,000	Grants, Local FCSD Fees
Natural drainage retrofits, Strawberry sub-basin	0	0	37,500	112,500	0	0	150,000	Grants, Local FCSD Fees
Natural drainage retrofits, Geneva sub-basin	0	0	0	57,500	172,500	0	230,000	Grants, Local FCSD Fees
Velocity and volume reductions, Agate Bay Lane	0	0	0	35,000	105,000	0	140,000	Grants, Local FCSD Fees
Water quality protection, Agate Heights	0	0	0	0	0	50,000	50,000	Grants, Local FCSD Fees
Stream restoration, Beaver Creek	0	0	0	0	0	50,000	50,000	Grants, Local FCSD Fees
Lake Whatcom Blvd. stormwater improvements	0	0	150,000	600,000	0	0	750,000	REET II, Grants, Local FCSD Fees
<b>Total</b>	<b>950,000</b>	<b>0</b>	<b>462,500</b>	<b>1,020,000</b>	<b>477,500</b>	<b>310,000</b>	<b>3,220,000</b>	

## Six-Year Capital Improvement Program 2011-2016 Continued

## Birch Bay Stormwater Projects

Project Name	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
Charel Terrace, drainage system upgrade and water quality treatment facility	225,000	0	0	0	0	0	225,000	REET II, Grants, Local FCSD Fees
Hogan Drive, road culvert outlet armoring and dissipator	10,000	0	0	0	0	0	10,000	REET II, Grants, Local FCSD Fees
Cottonwood by-pass, re-route to new outlet and installation of water quality treatment facilities	0	300,000	0	0	0	0	300,000	REET II, Grants, Local FCSD Fees
Shintaffer Road/Deer Creek, partial re-route to new upgraded outlet water quality treatment facilities	0	0	250,000	0	0	0	250,000	REET II, Grants, Local FCSD Fees
Point Whitehorn, drainage upgrade and water quality facility installation	0	0	0	0	200,000	0	200,000	REET II, Grants, Local FCSD Fees
Central Birch Bay, establish one or more drainage routes from upland to bay, install or upgrade conveyance system and develop water quality treatment facilities	0	0	0	0	750,000	0	750,000	REET II, Grants, Local FCSD Fees
Birch Bay Dr., stormwater upgrades to beach outfalls	0	0	0	50,000	150,000	0	200,000	REET II, Grants, FCZD Taxes, Local FCSD Fees
<b>Total</b>	<b>235,000</b>	<b>300,000</b>	<b>250,000</b>	<b>550,000</b>	<b>1,100,000</b>	<b>0</b>	<b>2,435,000</b>	

## Six-Year Capital Improvement Program 2011-2016 Continued

### Lake Samish Stormwater Projects

Project Name	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
Lake Samish stormwater plan	30,000	0	0	0	0	0	30,000	REET II
<b>Total</b>	30,000	0	0	0	0	0	30,000	

### Flood Protection Projects

Project Name	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
Deming School and tribal facilities flood protection	200,000	1,000,000	0	0	0	0	1,200,000	REET II, Grants, FCZD Taxes, Local FCSD Fees
Turkington Road Bridge/Acme community landslide protection	200,000	500,000	0	0	0	0	700,000	REET II, Grants, FCZD Taxes, Local FCSD Fees
Swift Creek and Sumas River bridges sediment management	85,000	0	0	0	0	0	85,000	REET II, Grants, FCZD Taxes, Local FCSD Fees
<b>Total</b>	485,000	1,500,000	0	0	0	0	1,985,000	

## Six-Year Capital Improvement Program 2011-2016 Continued

## Improvements to Existing Buildings

Whatcom County plans to make the following improvements to existing buildings within the six-year planning period to maintain or enhance the function of these structures.

## Improvements to Existing Buildings, 2011-2016

Project Name	2011	2012	2013	2014	2015	2016	Total Cost	Funding Sources
Civic Center Annex - repair & retrofit, HVAC, engineering, lighting, and exterior repair	1,000,000	1,000,000	0	0	0	0	2,000,000	Grants, EDI Funds, REET, Bonds
Upgrade jail and juvenile controls and improve exiting	1,000,000	1,400,000	0	0	0	0	2,400,000	Grants, REET, Jail Fund, Bonds
Courthouse - exterior engineering evaluation and repairs	0	180,000	1,000,000	0	0	0	1,180,000	Grants, REET
Courthouse - window replacement	0	250,000	0	0	0	0	250,000	Grants, REET
Courthouse - full suite courtroom and judicial hearing room	0	200,000	0	0	0	0	200,000	Grants, REET
<b>Total</b>	<b>2,000,000</b>	<b>3,030,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,030,000</b>	

## Six-Year Capital Improvement Program 2011-2016 Continued

### Costs by Project Category

#### Cost by Project Category, 2011-2016

Project Category	2011	2012	2013	2014	2015	2016	Total Cost
Parks	500,000	90,000	667,500	815,500	618,000	568,000	3,259,000
Trails	26,000	1,775,000	1,565,000	1,500,000	1,225,000	1,225,000	7,316,000
Activity Centers	2,550,000	700,000	0	0	0	0	3,250,000
Jail	4,000,000	2,000,000	8,000,000	10,000,000	17,000,000	0	41,000,000
Transportation	6,902,000	4,980,000	1,730,000	2,056,666	2,056,667	2,056,667	19,782,000
Stormwater	1,215,000	300,000	712,500	1,570,000	1,577,500	310,000	5,685,000
Flood Protection	485,000	1,500,000	0	0	0	0	1,985,000
Existing Buildings	2,000,000	3,030,000	1,000,000	0	0	0	6,030,000
<b>Total</b>	<b>17,678,000</b>	<b>14,375,000</b>	<b>13,675,000</b>	<b>15,942,166</b>	<b>22,477,167</b>	<b>4,159,667</b>	<b>88,307,000</b>

## Six-Year Transportation Improvement Program 2011-2016

Whatcom County is also required by state law (RCW 36.81.121) to prepare and adopt a six-year comprehensive road program each year. This program is prepared and managed by the Public Works Department.

Public Works submits its proposed program to the County Council each year for review and adoption after a public hearing. The following table is a condensed form of the current program, adopted by the county in 2010. This program is for the years 2011 through 2016.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2011	2012	2013	2014 - 2016	
1	Lincoln Road I	Reconstruction & non-motorized enhancements	3,100	-		-	3,100
2	Birch Bay-Lynden Road/Portal Way	Intersection improvements	100	1,950		-	2,050
3	Birch Bay Drive Pedestrian Facility	Pedestrian & non-motorized enhancements	30	-	-	-	30
4	Slater Rd/ Nooksack River Bridge	Floodproofing	10	-	-	-	10
5	Birch Bay-Lynden Road/Blaine Road SR 548	Intersection Improvements	100	250		-	350
6	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing	10	-	-	500	510
7	Pt. Roberts Transportation Improvements		50	750	-	-	800
8	Bay Rd Fish Pass Culvert		-	10		-	10
9	North Shore Road	Reconstruction	-	10		-	10
10	Slater Rd Intersections	Install Turn Lanes	-	10		-	10
11	E. Smith/Everson-Goshen Rd	Overlay	5	-	-	-	5
12	Lincoln Rd Phase II	Reconstruction and new road, non-motorized enhancements	-	-	-	5	5
13	Siper Road SR 9 to Hopewell Road	Reconstruction	-	-	-	5	5
14	Marine Drive	Reconstruction & bicycle pedestrian facilities	-	5	-	5	10
15	Mountain View Road	Reconstruction	-	-	-	5	5
16	Lego Bay Road Protection		50	-	-	-	50
17	S. Pass Road	Slide Repair	545	-	-	-	545
18	Emerald Lake Way	Storm Damage Repair	532	-	-	-	532
19	Manly Rd Culvert	Storm Damage Repair	240	-	-	-	240
20	Noon Rd/Ten Mile Cr Bridge	Reconstruction replacement	100	-	-	-	100

*continued on next page*

Six-Year Transportation Improvement Program 2011-2016 Continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2011	2012	2013	2014 - 2016	
21	Marine Dr/Nooksack River Bridge	Reconstruction replacement	100	-	-	-	100
22	Marine Drive Bridge Little Squalicum #1	Rehabilitation	20	-	-	-	20
23	Hannegan/Nooksack River Bridge	Reconstruction replacement	20	230	-	-	250
24	Mosquito Lake Rd/North Fork Bridge	Reconstruction replacement	20	200	-	-	220
25	S. Pass Rd/Bridge No. 212	Reconstruction replacement	10	340	-	-	350
26	Potter Rd/S. Fork Bridge No. 148	Rehabilitation	200	-	-	-	200
27	Portal Way/Dakota Cr Bridge No. 500	Rehabilitation	10	-	-	-	10
28	Jackson Rd/Terrell Cr Bridge No. 81	Rehabilitation	-	10	10	-	20
29	Stein Rd/Dakota Cr Bridge No. 91	Rehabilitation	-	-	10	-	10
30	Mosquito Lake Rd/Porter Cr Bridge No. 141	Rehabilitation	-	-	10	10	20
31	Ferry Upgrade/Refurbishment		70	5	-	-	75
32	Ferry Dock Improvements	Improvements to Lummi Island Ferry Docks	450	100	-	-	550
33	Various Ferry Parking & Staging		10	10	-	-	20
34	Various Bridges Rehabilitation/Replacement		200	200	250	900	1,550
35	Subdivision Overlays		200	-	250	900	1,350
36	Structural Overlays		-	250	250	900	1,400
37	Right of Way Acquisition		20	20	20	150	210
38	Unanticipated Site Improvements		300	300	300	900	1,800
39	Gravel Conversions	Various locations	50	30	-	-	80
40	Stormwater Quality Improvements	Various locations	100	50	150	450	750
41	Non-Motorized Transportation Improvements	Various locations	100	150	200	600	1,050
42	Fish Passage Project	Various locations	50	50	200	600	900
43	Railroad Crossing Improvements	Various locations	50	25	40	120	235
44	Neighborhood Traffic Calming	Various locations	50	25	40	120	235
<b>Total Cost (in thousands)</b>			<b>6,902</b>	<b>4,980</b>	<b>1,730</b>	<b>6,170</b>	<b>19,782</b>

## Impact of Capital Improvements on Operating Budgets

	Capital Amount		Annual Operating Impact	Fund	Comment
	2011	2012			
<b>TRANSPORTATION</b>					
Roads	6,902,000	4,980,000	NA	Road	Operating impacts will be covered in existing maintenance & operations budget.
<b>PARKS</b>					
Riverside Park Ferndale	500,000	0	NA	General	Will be absorbed into existing budget.
Maple Falls Park	0	90,000	NA	General	Volunteer maintenance.
<b>TRAILS</b>					
Chuckanut Mountain	26,000	25,000	NA	General	Volunteer maintenance.
Hertz North Lake Whatcom Extension	0	1,500,000	NA	General	Extension of existing trail, will be covered in existing budget.
South Fork Regional Park	0	250,000	10,000	General	Maintenance expected to cost an additional \$10,000 per year in future years but not in this budget cycle.
<b>EXISTING STRUCTURES</b>					
Civic Center Annex repairs	1,000,000	1,000,000	NA	NA	Repairs contemplated should not result in additional annual operating costs.
Jail & Juvenile Controls replacement and exiting improvements	1,000,000	1,400,000	245,628	Jail Fund	Bond payments = \$230,628 per year plus increased maintenance costs of \$15,000 per year. Bond payments included in 2011-2012 budget.
Courthouse - full suite courtroom and judicial hearing room	0	200,000	See comment box	General	Additional costs of adding another judge/courtroom may be offset by reduction in commissioner time and other operational efficiencies. Details still to be worked out.
Courthouse Exterior	0	180,000	NA	NA	No ongoing costs expected.
Courthouse Windows	0	250,000	NA	NA	No ongoing costs expected.
<b>NEW STRUCTURES</b>					
East County Regional Resource Center	2,550,000	700,000	51,300	General	Contracted management and operating services. Included in 2012 budget.
New Jail	4,000,000	2,000,000	3,274,550	Jail Fund	Operating cost projection based on 167 bed increase @ \$68 per day x 365 days/year less estimated 21% of costs covered by outside sources (per diems, fees). These costs will not be incurred until facility is completed in future years.
<b>STORMWATER PROJECTS</b>					
Lake Whatcom	950,000	0	NA	Stormwater	Periodic maintenance costs do not commence until several years after installation.
Birch Bay	235,000	300,000	NA	Birch Bay Sub-Zone	Periodic maintenance costs do not commence until several years after installation.
Lake Samish	30,000	0	NA	Stormwater	Periodic maintenance costs do not commence until several years after installation.
<b>FLOOD PROTECTION PROJECTS</b>					
Deming School and tribal facilities flood protection	200,000	1,000,000	NA	FCZD	Operating impacts will be covered in existing maintenance & operations budget.
Turkington Road Bridge/ Acme community landslide protection	200,000	500,000	NA	FCZD	Operating impacts will be covered in existing maintenance & operations budget.
Swift Creek and Sumas River bridges sediment management	85,000	0	NA	FCZD	Operating impacts will be covered in existing maintenance & operations budget.
<b>TOTALS</b>	<b>17,678,000</b>	<b>14,375,000</b>	<b>3,581,478</b>		

General Fund (001): 10 Assessor / 21 County Council

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>001 General Fund</b>						
<b>1 General Fund Revenues</b>						
4311 Property Taxes	22,103,099	22,992,134	23,159,817	23,883,583	24,746,060	25,029,196
4312 Timber Harvest Taxes	107,079	126,823	69,598	60,000	80,000	80,000
4313 Retail Sales & Use Tax	11,812,789	12,146,608	11,613,846	11,865,841	11,858,889	12,214,655
4317 Excise Taxes	661,204	533,604	448,706	436,000	445,500	470,500
4319 Interest & Penalty on Tax	1,657,230	1,581,274	1,517,921	1,462,500	1,587,000	1,587,000
4332 Federal Entitlements	662,889	1,066,653	1,123,836	1,168,445	1,200,000	1,200,000
4335 State Shared Revenues	119,344	88,908	101,661	93,350	93,425	93,425
4336 State Entitlements	1,278,900	1,316,724	1,414,897	1,403,947	1,478,501	1,510,888
4337 Interlocal Grant-Entitlement	852,432	875,404	895,689	928,716	937,679	959,407
4342 Security of Persons & Property	69,298	75,183	68,141	75,000	50,000	50,000
4349 Other Interfund Svc Charges	248,587	250,260	331,902	341,862	301,529	301,529
4351 Felony Penalties	104,104	108,563	154,109	124,322	95,500	95,500
4353 Non-parking Infractions	1,159,528	1,236,997	1,061,451	1,118,000	1,221,041	1,221,041
4354 Parking Infractions	1,652	247	4,430	3,500	3,500	3,500
4355 Criminal Traffic Misdemeanor	325,757	309,361	299,985	300,000	310,000	310,000
4356 Non-traffic Misdemeanor	126,764	98,733	102,037	107,700	100,700	100,700
4357 Criminal Costs	107,979	102,310	108,522	96,908	111,000	111,000
4361 Interest Earnings	5,527,732	4,254,167	431,430	2,010,750	808,542	1,494,059
4362 Rents & Royalties	482,514	522,631	551,482	546,000	610,033	640,302
4366 Other Interfund Misc. Revenue	37,418	37,418	37,418	37,418	37,418	37,418
4369 Other Miscellaneous Revenue	1,574	1,352	43,635	2,000	1,000	1,000
8110 State Timber Sales	155,573	785,816	339,267	350,000	350,000	350,000
8301 Operating Transfer In	336,687	658,740	1,008,740	658,740	570,000	575,000
9101 Residual Equity Transfer In	-	11,889	-	256,396	-	-
<b>1 General Fund Revenues</b>	<b>47,940,133</b>	<b>49,181,799</b>	<b>44,888,520</b>	<b>47,330,978</b>	<b>46,997,317</b>	<b>48,436,120</b>
<b>10 Assessor</b>						
4334 State Grants	-	-	-	-	40,000	40,000
4341 General Government	16,455	15,469	16,044	14,500	14,500	14,500
<b>10 Assessor</b>	<b>16,455</b>	<b>15,469</b>	<b>16,044</b>	<b>14,500</b>	<b>54,500</b>	<b>54,500</b>
<b>15 Auditor</b>						
4322 Non-Bus Licenses & Permits	11,416	11,376	10,688	10,500	10,500	10,500
4341 General Government	1,584,482	1,444,705	1,508,372	1,539,800	1,375,000	1,375,000
4369 Other Miscellaneous Revenue	1,032	754	2,273	600	700	700
8301 Operating Transfer In	83,102	83,675	88,161	104,839	112,401	122,264
<b>15 Auditor</b>	<b>1,680,032</b>	<b>1,540,510</b>	<b>1,609,494</b>	<b>1,655,739</b>	<b>1,498,601</b>	<b>1,508,464</b>
<b>21 County Council</b>						
4341 General Government	3,388	4,573	2,468	2,124	2,124	2,124
4369 Other Miscellaneous Revenue	10,495	3,051	2,212	1,900	1,900	1,900
<b>21 County Council</b>	<b>13,883</b>	<b>7,624</b>	<b>4,680</b>	<b>4,024</b>	<b>4,024</b>	<b>4,024</b>

\*Amended

## General Fund: 26 Planning &amp; Development Svcs / 35 Sheriff

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
26 Planning & Development Svcs						
4321 Business License & Permit	19,140	15,600	12,800	14,000	14,286	14,286
4322 Non-Bus Licenses & Permits	1,313,009	1,229,817	1,182,394	1,200,000	1,165,391	1,165,391
4331 Federal Grants-Direct	-	-	71,989	274,030	179,932	47,250
4333 Federal Grants-Indirect	26,036	-	-	-	-	-
4334 State Grants	135,286	85,972	52,294	122,440	60,000	-
4337 Interlocal Grant-Entitlement	-	5,112	-	-	-	-
4338 Intergovernmental Services	14,710	19,866	58,054	19,000	19,000	19,000
4341 General Government	16,265	11,731	4,661	12,500	13,000	13,000
4342 Security-Persons & Property	19,140	24,116	42,658	40,000	41,130	41,130
4345 Economic Environment	1,916,254	2,019,014	1,857,668	1,818,500	1,593,335	1,593,335
4352 Civil Penalties	38,740	46,463	76,675	59,000	60,000	60,000
4369 Other Miscellaneous Revenue	1,642	2,364	(5)	1,000	100	100
8301 Operating Transfer In	6,130	4,105	5,470	62,000	60,000	60,000
<b>26 Planning &amp; Development Svcs</b>	<b>3,506,352</b>	<b>3,464,160</b>	<b>3,364,658</b>	<b>3,622,470</b>	<b>3,206,174</b>	<b>3,013,492</b>
30 Treasurer						
4341 General Government	129,139	76,697	96,976	88,250	73,000	73,000
4369 Other Miscellaneous Revenue	24,563	20,013	12,180	40,000	37,500	37,500
8301 Operating Transfer In	53,871	68,059	75,813	65,000	75,000	75,000
<b>30 Treasurer</b>	<b>207,573</b>	<b>164,769</b>	<b>184,969</b>	<b>193,250</b>	<b>185,500</b>	<b>185,500</b>
35 Sheriff						
4311 Property Taxes	702,973	705,657	694,045	706,530	706,530	706,530
4312 Timber Harvest Taxes	6,626	7,458	4,060	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,623	1,571	1,407	1,400	1,400	1,400
4322 Non-Bus Licenses & Permits	-	-	-	-	40,000	40,000
4331 Federal Grants-Direct	13,039	9,214	18,971	61,280	10,298	10,298
4333 Federal Grants-Indirect	171,687	187,635	247,890	493,370	164,289	95,245
4334 State Grants	51,478	120,495	184,070	142,682	141,203	141,203
4336 State Entitlements	150,077	142,331	67,427	131,090	131,090	131,090
4338 Intergovernmental Svc	75,000	64,500	190,828	274,549	119,320	119,320
4342 Security-Persons & Property	106,910	109,930	159,374	166,120	110,127	110,127
4367 Contributions-Private Source	-	51,430	10,000	5,000	-	-
4369 Other Miscellaneous Revenue	13,937	14,103	30,826	475	2,975	2,975
8110 State Timber Sales	9,698	46,442	19,821	45,000	25,000	25,000
8301 Operating Transfer In	363,421	365,352	405,219	725,563	309,056	309,056
<b>35 Sheriff</b>	<b>1,666,469</b>	<b>1,826,118</b>	<b>2,033,938</b>	<b>2,760,259</b>	<b>1,768,488</b>	<b>1,699,444</b>

\*Amended

General Fund: 45 District Court / 66 Public Defender

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
45 District Court						
4333 Federal Grants - Indirect	5,801	-	-	-	-	-
4341 General Government	145,173	158,615	154,900	168,995	160,250	160,250
4361 Interest on Notes/Accounts	24,811	27,498	22,788	28,000	28,000	28,000
4369 Miscellaneous Revenue	4,973	6,371	4,881	3,400	3,400	3,400
8301 Operating Transfer In	35,234	2,148	2,916	27,235	28,235	29,735
<b>45 District Court</b>	<b>215,992</b>	<b>194,632</b>	<b>185,485</b>	<b>227,630</b>	<b>219,885</b>	<b>221,385</b>
50 District Court Probation						
4338 Intergovernmental Svc	359,397	387,089	436,785	420,000	350,000	350,000
4342 Security-Persons & Property	852,660	730,875	736,945	750,000	750,000	750,000
4346 Mental & Physical Health fees	46,635	50,064	51,125	55,000	59,660	65,257
8301 Operating Transfer In	-	-	-	153,210	235,591	247,570
<b>50 District Court Probation</b>	<b>1,258,692</b>	<b>1,168,028</b>	<b>1,224,855</b>	<b>1,378,210</b>	<b>1,395,251</b>	<b>1,412,827</b>
60 Juvenile						
4333 Federal Grants - Indirect	36,406	24,792	21,930	26,672	26,672	26,672
4334 State Grants	566,870	737,064	640,887	737,455	607,118	613,526
4341 Printing and Duplicating	8,098	12,471	3,852	3,000	3,000	3,000
4342 Security-Persons & Property	110,609	76,635	37,286	54,000	54,000	54,000
4367 Contributions-Private Source	-	24,768	62,229	-	-	-
4369 Other Miscellaneous Revenue	993	755	692	1,500	1,500	1,500
8301 Operating Transfer In	9,119	7,815	8,362	10,000	2,500	-
<b>60 Juvenile</b>	<b>732,095</b>	<b>884,300</b>	<b>775,238</b>	<b>832,627</b>	<b>694,790</b>	<b>698,698</b>
65 Prosecuting Attorney						
4331 Federal Grants-Direct	154,857	154,252	173,310	190,803	180,317	180,317
4333 Federal Grants-Indirect	435,483	489,881	610,282	840,470	645,739	578,209
4334 State Grants	243,652	297,407	351,759	109,068	323,933	323,933
4341 General Government	66,026	80,280	78,476	78,800	81,893	81,893
4351 Felony Penalties	-	-	-	-	75,000	75,000
4353 Non-parking Infractions	-	-	-	-	50,000	50,000
4367 Contribution-Private Source	6,100	7,375	4,856	6,000	3,000	3,000
4369 Other Miscellaneous Revenue	240	3,549	9,384	4,000	29,000	29,000
8301 Operating Transfer In	393,201	412,256	440,067	446,753	448,130	448,130
9101 Residual Equity Transfer In	31,057	-	-	-	-	-
<b>65 Prosecuting Attorney</b>	<b>1,330,616</b>	<b>1,445,000</b>	<b>1,668,134</b>	<b>1,675,894</b>	<b>1,837,012</b>	<b>1,769,482</b>
66 Public Defender						
4334 State Grants	96,568	28,003	31,239	19,000	19,575	19,575
4336 State Entitlements	-	145,311	172,555	172,724	188,380	188,380
4369 Other Miscellaneous Revenue	1,227	-	-	-	-	-
<b>66 Public Defender</b>	<b>97,795</b>	<b>173,314</b>	<b>203,794</b>	<b>191,724</b>	<b>207,955</b>	<b>207,955</b>

\*Amended

General Fund: 70 Superior Court / 100 Non-Departmental

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
70 Superior Court						
4322 Non-Bus Licenses & Permits	11,416	11,376	10,688	9,920	9,400	9,400
4333 Federal Grants-Indirect	78,893	66,621	113,241	116,639	93,709	93,709
4334 State Grants	158,190	111,845	58,525	34,603	15,461	15,461
4336 State Entitlements	(7,009)	10,981	21,610	25,000	50,200	31,000
4341 General Government	21,405	21,330	20,040	18,600	17,600	17,600
4342 Security-Persons & Property	35,551	43,589	-	-	-	-
4345 Economic Environment	33,095	33,609	39,586	34,207	50,000	50,000
4369 Other Miscellaneous Revenue	1,958	2,435	11,456	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	25,500	25,500	41,196	15,000	15,000	-
<b>70 Superior Court</b>	<b>358,999</b>	<b>327,286</b>	<b>316,342</b>	<b>257,969</b>	<b>255,370</b>	<b>221,170</b>
71 County Clerk						
4333 Federal Grants-Indirect	197,784	206,248	146,353	179,360	132,745	132,745
4334 State Grants	61,625	60,673	66,732	37,036	55,141	55,141
4336 State Entitlements	27,647	22,118	27,647	25,118	29,836	24,316
4341 General Government	472,809	564,137	529,576	521,536	552,707	552,707
4361 Interest Earnings	12,874	20,288	18,366	18,353	18,000	18,000
4369 Other Miscellaneous Revenue	1,430	1,594	970	1,737	1,500	1,500
<b>71 County Clerk</b>	<b>774,169</b>	<b>875,058</b>	<b>789,644</b>	<b>783,140</b>	<b>789,929</b>	<b>784,409</b>
75 Extension						
4367 Contribution - Private Source	-	-	11,350	4,000	4,000	4,000
8301 Operating Transfer In	20,000	36,615	28,329	36,037	28,463	20,000
<b>75 Extension</b>	<b>20,000</b>	<b>36,615</b>	<b>39,679</b>	<b>40,037</b>	<b>32,463</b>	<b>24,000</b>
100 Non-Departmental						
4331 Federal Grants-Direct	454,223	507,209	449,082	500,000	290,000	-
4333 Federal Grants - Indirect	91,009	-	-	1,000,000	-	-
4334 State Grants	93,727	-	428	153,200	-	-
4336 State Entitlements	31,360	49,995	38,465	30,000	30,000	30,000
4339 Federal Grants - ARRA	-	-	-	314,114	93,133	97,752
4341 General Government	62,586	50,008	56,958	50,000	42,000	42,000
4345 Annexation Review Fees	3,829	4,301	3,368	3,800	3,000	3,000
4362 Rents & Royalties	-	-	-	-	181,000	181,000
4369 Other Miscellaneous Revenue	3,355	1,296	6,403	22,780	1,300	1,300
8301 Operating Transfer In	19,392	62,444	1,708,958	708,912	-	-
8309 Interfund Loan Transfer In	-	-	155,000	-	125,650	128,954
9101 Residual Equity Transfer In	-	-	1,669,824	1,400,000	-	-
<b>100 Non-Departmental</b>	<b>759,481</b>	<b>675,253</b>	<b>4,088,486</b>	<b>4,182,806</b>	<b>766,083</b>	<b>484,006</b>

\*Amended

General Fund: 106 Parks & Recreation / General Fund Total (001)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
106 Parks & Recreation						
4333 Federal Grants - Indirect	-	-	35,116	6,777	-	-
4334 State Grants	3,116	-	7,556	-	-	-
4338 Shared Govt Costs COB	6,000	5,000	7,000	6,000	6,000	6,000
4347 Culture and Recreation	358,686	430,267	373,553	277,908	287,369	287,369
4349 Other Interfund Svc Charges	16,897	16,897	8,752	-	-	-
4362 Rents & Royalties	440,450	477,211	522,624	511,433	516,931	516,931
4367 Contribution-Private Source	42,960	45,018	18,230	9,021	4,000	4,000
4369 Other Miscellaneous Revenue	22,414	23,681	25,072	14,528	22,517	22,517
8301 Operating Transfer In	52,761	42,338	147,824	115,602	139,474	283,413
<b>106 Parks &amp; Recreation</b>	<b>943,284</b>	<b>1,040,412</b>	<b>1,145,727</b>	<b>941,269</b>	<b>976,291</b>	<b>1,120,230</b>
153 Health Department						
4311 Property Taxes	503,294	553,559	598,600	624,000	645,746	665,118
4312 Timber Harvest Taxes	2,447	3,059	1,802	2,000	2,000	2,000
4317 Excise Taxes	3,684	4,039	4,367	3,000	3,000	3,000
4321 Business License & Permit	474,597	507,541	594,672	589,211	649,100	671,100
4322 Septic Tank Installations	292,925	213,380	381,779	361,000	332,500	365,750
4333 Federal Grants-Indirect	2,028,435	2,358,277	2,226,224	1,384,106	1,526,923	1,552,200
4334 State Grants	3,710,341	3,808,499	3,489,979	2,592,464	3,286,136	3,286,136
4336 State Entitlements	864,023	863,594	863,876	862,983	863,983	863,983
4338 Intergovernmental Svc	280,210	322,423	978,777	2,226,871	2,226,243	2,226,243
4339 Federal Grants-ARRA	-	-	-	-	20,000	-
4341 General Government	18,708	14,825	14,374	8,935	11,700	11,700
4343 Sewer Service Charges	33,020	-	-	-	-	-
4345 Economic Environment	14,575	13,040	33,315	20,250	29,400	29,400
4346 Mental & Physical Health	367,467	414,212	596,578	726,844	498,730	502,780
4349 Other Interfund Service Charges	-	-	-	-	362,200	374,190
4367 Contribution-Private Source	11,397	3,850	4,297	2,000	-	-
4369 Other Miscellaneous Revenue	3,383	1,876	6,765	64	64	64
8110 State Timber Sales	3,533	18,891	8,772	4,000	4,000	4,000
8301 CE TB Operating Transfer In	117,862	90,218	230,487	604,415	171,846	174,056
<b>153 Health Department</b>	<b>8,729,901</b>	<b>9,191,283</b>	<b>10,034,664</b>	<b>10,012,143</b>	<b>10,633,571</b>	<b>10,731,720</b>
<b>001 General Fund</b>	<b>70,251,921</b>	<b>72,211,630</b>	<b>72,574,351</b>	<b>76,104,669</b>	<b>71,523,204</b>	<b>72,577,426</b>

\*Amended

County Road Fund (108) / Election Reserve Fund (109)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>108 County Road Fund</b>						
471 Public Works						
4311 Property Taxes	14,984,715	15,743,918	15,802,065	15,973,000	15,902,000	16,002,000
4312 Timber Harvest Taxes	141,493	166,622	92,510	100,000	100,000	100,000
4317 Excise Taxes	34,661	35,101	32,063	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	152,034	140,633	125,013	75,100	75,100	75,100
4332 Federal Entitlements	873,559	789,883	708,810	400,000	500,000	500,000
4333 Federal Grants-Indirect	1,294,349	672,888	5,563,797	4,443,620	1,615,572	30,000
4334 State Grants	530,705	584,412	640,486	601,080	740,428	425,000
4335 State Shared Revenues	26,286	1,393	1,832	1,000	1,000	1,000
4336 State Entitlements	3,828,210	3,774,839	3,631,154	3,913,825	3,631,154	3,631,154
4338 Intergovernmental Svc	227,185	122,312	156,186	34,500	72,000	72,000
4339 Federal Grants - ARRA	-	-	600,000	-	-	-
4341 General Government	9,334	25,446	41,519	10,728	4,728	4,728
4342 Security-Persons & Property	15,119	15,300	7,413	3,000	3,000	3,000
4343 Physical Environment	7,400	8,704	14,965	4,000	4,000	4,000
4344 Transportation	229,296	14,276	3,717	11,000	4,000	4,000
4345 Economic Environment	68,003	114,300	74,349	40,000	75,000	75,000
4349 Other Interfund Svc Charges	828,749	818,946	1,148,219	1,090,231	1,161,853	1,196,755
4361 Interest Earnings	11,406	10,641	8,293	4,000	4,000	4,000
4362 Rents & Royalties	7,093	7,901	3,162	5,000	5,000	5,000
4367 Contribution-Private Source	33,132	164,365	51,825	-	-	-
4369 Other Miscellaneous Revenue	8,771	2,426	9,138	4,000	4,000	4,000
4398 Insurance Recovery	-	9,533	-	-	-	-
8110 State Timber Sales	206,615	1,034,424	451,492	600,000	400,000	400,000
8301 Operating Transfer In	71,031	1,579,289	1,571,048	71,053	71,081	421,081
9101 Residual Equity Transfer In	-	-	130,365	-	-	-
<b>108 County Road Fund</b>	<b>23,589,146</b>	<b>25,837,552</b>	<b>30,869,421</b>	<b>27,410,137</b>	<b>24,398,916</b>	<b>22,982,818</b>
<b>109 Election Reserve Fund</b>						
4311 Property Taxes	359,116	360,157	356,081	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,738	1,985	1,070	1,200	1,200	1,200
4317 Excise Taxes	2,615	2,620	2,592	-	2,500	2,500
4333 Federal Grants - Indirect	73,263	171,217	7,150	32,800	2,393	-
4341 General Government	569,475	689,220	611,062	364,668	641,480	546,200
4369 Other Miscellaneous Revenue	3,105	221	542	-	-	-
8110 State Timber Sales	2,530	12,328	5,215	12,000	6,000	6,000
8301 Operating Transfer In	219,405	528,087	120,000	512,000	252,000	412,000
<b>109 Election Reserve Fund</b>	<b>1,231,247</b>	<b>1,765,835</b>	<b>1,103,712</b>	<b>1,282,668</b>	<b>1,265,573</b>	<b>1,327,900</b>

\*Amended

Veterans Relief Fund (114) / Stormwater Fund (123)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>114 Veterans Relief Fund</b>						
4311 Property Taxes	226,480	249,102	269,365	263,703	295,586	304,303
4312 Timber Harvest Taxes	1,101	1,377	811	695	-	-
4317 Excise Taxes	1,658	1,817	1,965	1,436	2,000	2,000
4369 Other Miscellaneous Revenue	20,214	22,063	16,149	120	9,310	12,025
8110 State Timber Sales	1,590	8,501	3,947	5,127	2,500	2,500
<b>114 Veterans Relief Fund</b>	<b>251,043</b>	<b>282,860</b>	<b>292,237</b>	<b>271,081</b>	<b>309,396</b>	<b>320,828</b>
<b>117 Water Resources Fund</b>						
4334 State Grants	-	17,661	-	-	-	-
8301 Operating Transfer In	619,000	500,000	-	-	-	-
<b>117 Water Resources Fund</b>	<b>619,000</b>	<b>517,661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>118 Whatcom County Jail Fund</b>						
4313 Retail Sales & Use Tax	3,387,140	3,406,458	3,015,059	3,200,000	3,147,164	3,241,579
4331 Federal Grants-Direct	73,846	92,813	79,875	-	70,000	70,000
4332 Federal Forest-Title III	42,595	36,310	5,096	-	65,000	65,000
4333 Federal Grants-Indirect	8,602	-	6,091	-	-	-
4334 State Grants	-	9,180	7,086	-	-	-
4338 Intergovernmental Svc	1,906,097	2,333,032	2,196,795	2,078,118	1,964,419	1,917,045
4341 General Government	95,642	114,434	169,783	143,556	161,856	161,906
4342 Security-Persons & Property	528,155	593,828	613,057	635,398	533,850	533,850
4367 Contributions-Alcoa	9,556	6,900	21,321	9,000	10,000	10,000
4369 Other Miscellaneous Revenue	289,500	196,113	244,945	190,000	224,550	224,750
8301 Operating Transfer In	6,417,910	6,288,359	5,573,103	6,011,331	5,807,139	5,863,851
<b>118 Whatcom County Jail Fund</b>	<b>12,759,043</b>	<b>13,077,427</b>	<b>11,932,211</b>	<b>12,267,403</b>	<b>11,983,978</b>	<b>12,087,981</b>
<b>119 REET Electronic Technology Fund</b>						
4336 State Entitlements	38,847	29,008	26,410	30,000	25,000	25,000
<b>119 REET Electronic Technology Fund</b>	<b>38,847</b>	<b>29,008</b>	<b>26,410</b>	<b>30,000</b>	<b>25,000</b>	<b>25,000</b>
<b>121 Low-Income Housing Projects Fund</b>						
4341 General Government	283,695	230,588	253,701	240,000	170,000	179,000
<b>121 Low-Income Housing Projects Fund</b>	<b>283,695</b>	<b>230,588</b>	<b>253,701</b>	<b>240,000</b>	<b>170,000</b>	<b>179,000</b>
<b>122 Homeless Housing</b>						
4334 State Grants	-	312,716	812,068	953,897	475,249	284,000
4341 General Government	443,053	528,938	778,670	553,000	731,850	768,443
<b>122 Homeless Housing</b>	<b>443,053</b>	<b>841,654</b>	<b>1,590,738</b>	<b>1,506,897</b>	<b>1,207,099</b>	<b>1,052,443</b>
<b>123 Stormwater Fund</b>						
4333 Federal Grants	-	-	-	-	250,000	332,000
4334 State Grants	-	-	46,759	-	185,000	323,362
4338 Intergovernmental Svc	-	-	79,078	-	96,116	-
4349 Other Interfund Svc Charges	-	-	4,281	15,027	26,395	27,792
8301 Operating Transfer In	-	-	1,683,336	1,928,213	1,678,000	1,378,000
<b>123 Stormwater Fund</b>	<b>-</b>	<b>-</b>	<b>1,813,454</b>	<b>1,943,240</b>	<b>2,235,511</b>	<b>2,061,154</b>

\*Amended

Chemical Depend/Mental Hlth Fund (124) / Community Develop Fund (151)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>124 Chemical Dependency/Mental Health Fund</b>						
4313 Retail Sales & Use Tax	-	-	2,425,300	3,200,000	3,196,000	3,315,000
4333 Federal Grants - Indirect	-	-	35,027	52,520	51,340	51,340
4334 State Grants	-	-	83,501	187,000	28,165	-
4342 Drug Court Fees	-	-	47,254	51,990	52,000	52,000
4361 Interest Earnings	-	-	22,986	-	33,250	37,000
8309 Interfund Transfer In	-	-	155,000	-	-	-
<b>124 Chemical Depend/Mental Health Fund</b>	<b>-</b>	<b>-</b>	<b>2,769,068</b>	<b>3,491,510</b>	<b>3,360,755</b>	<b>3,455,340</b>
<b>130 Countywide Emerg Medical Svcs Fund</b>						
4313 Retail Sales & Use Tax	1,883,374	1,920,837	1,699,037	2,593,453	2,533,003	2,608,993
4338 Intergovernmental Svc	763,894	926,717	755,143	-	-	-
4361 Interest Earnings	-	-	86,336	89,425	50,208	56,666
8301 Operating Transfer In	-	-	139,167	-	-	-
<b>130 Countywide Emerg Medical Svcs Fund</b>	<b>2,647,268</b>	<b>2,847,554</b>	<b>2,679,683</b>	<b>2,682,878</b>	<b>2,583,211</b>	<b>2,665,659</b>
<b>135 WC Trial Court Improvement Fund</b>						
4336 State Entitlements	51,078	51,258	49,551	52,000	47,500	47,000
4361 Interest Earnings	1,249	1,530	1,353	-	500	500
<b>135 WC Trial Court Improvement Fund</b>	<b>52,327</b>	<b>52,788</b>	<b>50,904</b>	<b>52,000</b>	<b>48,000</b>	<b>47,500</b>
<b>137 LEOFF I Healthcare Fund</b>						
9101 Residual Equity Transfer In	3,500,000	-	-	-	-	-
<b>137 LEOFF I Healthcare Fund</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>140 Solid Waste Fund</b>						
4334 State Grants	293,742	264,553	261,332	250,050	240,550	-
4343 Physical Environment	872,464	814,646	756,640	850,000	740,000	740,000
4362 Other Long-term Rent	2,700	1,800	9,400	1,800	10,200	10,200
4369 Other Miscellaneous Revenue	174	365	182	-	-	-
<b>140 Solid Waste Fund</b>	<b>1,169,080</b>	<b>1,081,364</b>	<b>1,027,554</b>	<b>1,101,850</b>	<b>990,750</b>	<b>750,200</b>
<b>141 WC Convention Center Fund</b>						
4313 Retail Sales & Use Tax	213,824	603,457	493,274	461,320	460,000	460,000
4361 Investment Interest	-	-	35,188	-	-	-
<b>141 WC Convention Center Fund</b>	<b>213,824</b>	<b>603,457</b>	<b>528,462</b>	<b>461,320</b>	<b>460,000</b>	<b>460,000</b>
<b>142 Victim/Witness Assistance Fund</b>						
4333 Federal Grants - Indirect	11,326	11,326	11,350	11,328	11,350	11,350
4341 General Government	96,644	94,696	84,537	96,400	90,200	90,200
4351 Felony Penalties	25,626	26,099	28,641	30,000	34,000	34,000
<b>142 Victim/Witness Assistance Fund</b>	<b>133,596</b>	<b>132,121</b>	<b>124,528</b>	<b>137,728</b>	<b>135,550</b>	<b>135,550</b>
<b>151 Community Development Fund</b>						
4369 Other Miscellaneous Revenue	13,160	-	-	-	-	-
<b>151 Community Development Fund</b>	<b>13,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*Amended

Road Improvement Dist #1 (154) / Emergency Management Fund (167)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>154 Road Improvement Dist #1</b>						
4317 Excise Taxes	22,230	22,642	22,041	21,206	21,675	21,675
4369 Other Miscellaneous Revenue	767	772	776	783	811	811
<b>154 Road Improvement Dist #1</b>	<b>22,997</b>	<b>23,414</b>	<b>22,817</b>	<b>21,989</b>	<b>22,486</b>	<b>22,486</b>
<b>155 Road Improvement Dist #2</b>						
4317 Excise Taxes	1,594	1,540	1,487	1,540	3,080	3,080
4369 Other Miscellaneous Revenue	90	88	86	88	88	88
<b>155 Road Improvement Dist #2</b>	<b>1,684</b>	<b>1,628</b>	<b>1,573</b>	<b>1,628</b>	<b>3,168</b>	<b>3,168</b>
<b>159 Road Improvement Dist #7</b>						
4317 Excise Taxes	2,272	2,342	2,422	2,405	2,366	2,366
4369 Other Miscellaneous Revenue	212	209	266	182	182	182
<b>159 Road Improvement Dist #7</b>	<b>2,484</b>	<b>2,551</b>	<b>2,688</b>	<b>2,587</b>	<b>2,548</b>	<b>2,548</b>
<b>162 Road Improvement Guarantee</b>						
8301 Operating Transfer In	-	-	7,736	-	-	-
<b>162 Road Improvement Guarantee</b>	<b>-</b>	<b>-</b>	<b>7,736</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>165 Whatcom County Drug Fund</b>						
4351 Felony Penalties	93,428	64,069	63,937	98,200	80,000	90,000
4357 Criminal Costs	227,685	474,428	93,824	180,000	530,000	247,000
4361 Interest Earnings	56,585	35,404	14,740	15,000	-	-
4369 Other Miscellaneous Revenue	3,466	3,996	4,907	-	-	-
<b>165 Whatcom County Drug Fund</b>	<b>381,164</b>	<b>577,897</b>	<b>177,408</b>	<b>293,200</b>	<b>610,000</b>	<b>337,000</b>
<b>166 Auditor's O&amp;M Fund</b>						
4336 State Entitlements	119,107	98,594	123,371	113,000	80,000	80,000
4341 General Government	126,022	100,652	114,692	124,400	86,900	86,500
4369 Other Miscellaneous Revenue	5,600	-	-	-	-	-
<b>166 Auditor's O&amp;M Fund</b>	<b>250,729</b>	<b>199,246</b>	<b>238,063</b>	<b>237,400</b>	<b>166,900</b>	<b>166,500</b>
<b>167 Emergency Management Fund</b>						
4333 Federal Grants - Indirect	309,020	411,194	1,098,386	1,806,789	447,971	-
4338 Intergovernmental Svc	156,480	73,066	79,187	77,756	77,756	81,031
4367 Contribution-Private Source	-	-	-	2,159	-	-
4369 Other Miscellaneous Revenue	5,305	3,777	2,105	5,000	5,000	5,000
8301 Operating Transfer In	113,274	160,355	177,024	177,024	220,174	229,383
<b>167 Emergency Management Fund</b>	<b>584,079</b>	<b>648,392</b>	<b>1,356,702</b>	<b>2,068,728</b>	<b>750,901</b>	<b>315,414</b>

\*Amended

Flood Control Zone (169) / 1998 Ltd Tax GO Bond (243)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>169 Flood Control Zone Dist Fund</b>						
4311 Property Taxes	2,899,383	3,022,117	3,966,637	4,040,000	4,040,000	4,040,000
4312 Timber Harvest Taxes	14,051	16,673	11,963	-	-	-
4317 Excise Taxes	22,206	22,198	29,021	-	-	-
4319 Other Penalties	346	(21)	(211)	-	-	-
4331 Federal Grants-Direct	4,970	72,647	190,450	350,000	150,000	-
4333 Federal Grants-Indirect	507,318	318,144	302,211	975,748	251,783	1,214,348
4334 State Grants	48,800	299,658	357,912	1,056,313	226,139	-
4338 Intergovernmental Svc	9,790	101,743	77,315	136,600	50,000	25,000
4343 Physical Environment	-	-	-	54,000	75,000	25,000
4349 Other Interfund Svc Charges	-	-	8,985	40,228	38,617	14,309
4361 Interest Earnings	1,123	1,062	169,913	150,000	100,000	100,000
4369 Other Miscellaneous Revenue	822	3,740	3,089	-	-	-
8110 State Timber Sales	20,412	103,297	58,043	80,000	30,000	30,000
8301 Operating Transfer In	66,158	-	218,541	24,500	-	-
<b>169 Flood Control Zone Dist Fund</b>	<b>3,595,379</b>	<b>3,961,258</b>	<b>5,393,869</b>	<b>6,907,389</b>	<b>4,961,539</b>	<b>5,448,657</b>
<b>170 Pt Roberts' Transportation</b>						
4317 Excise Taxes	41,128	50,753	35,397	50,000	50,000	50,000
4319 Interest & Penalty on Tax	1,080	493	477	-	-	-
<b>170 Pt Roberts' Transportation</b>	<b>42,208</b>	<b>51,246</b>	<b>35,874</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>175 Conservation Futures Fund</b>						
4311 Property Taxes	899,609	938,007	946,955	464,943	977,397	981,001
4312 Timber Harvest Taxes	4,359	5,175	2,846	2,875	1,000	1,000
4317 Excise Taxes	6,561	6,832	6,898	6,400	3,100	3,100
4331 Federal Grants-Direct	405,000	407,909	-	423,750	-	-
4334 State Grants	-	50,000	177,195	1,480,222	-	-
4361 Interest Earnings	-	-	169,682	-	-	-
4369 Other Miscellaneous Revenue	1,355	574	80	412	261	261
8110 State Timber Sales	6,333	32,061	13,873	28,348	7,000	7,000
<b>175 Conservation Futures Fund</b>	<b>1,323,217</b>	<b>1,440,558</b>	<b>1,317,529</b>	<b>2,406,950</b>	<b>988,758</b>	<b>992,362</b>
<b>220 LRID #10 Gen Debt Fund</b>						
4361 Interest Earnings	2,048	357	-	-	-	-
4368 Spec Assessment-Principal	7,952	7,123	-	-	-	-
<b>220 LRID #10 Gen Debt Fund</b>	<b>10,000</b>	<b>7,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>						
8301 Operating Transfer In	1,180,700	1,206,300	1,204,040	1,219,688	1,200,591	190,667
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>	<b>1,180,700</b>	<b>1,206,300</b>	<b>1,204,040</b>	<b>1,219,688</b>	<b>1,200,591</b>	<b>190,667</b>
<b>243 1998 Ltd Tax GO Bond</b>						
8301 Operating Transfer In	257,700	257,145	254,585	253,820	256,583	253,933
<b>243 1998 Ltd Tax GO Bond</b>	<b>257,700</b>	<b>257,145</b>	<b>254,585</b>	<b>253,820</b>	<b>256,583</b>	<b>253,933</b>

\*Amended

2003 Ltd Tax GO & Refunding Bond (244) / Yew Street Rd Construction (335)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>						
8301 Operating Transfer In	427,000	430,058	434,993	435,405	438,261	440,141
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>	<b>427,000</b>	<b>430,058</b>	<b>434,993</b>	<b>435,405</b>	<b>438,261</b>	<b>440,141</b>
<b>245 2010 Ltd Tax GO &amp; Refunding Bond</b>						
8212 Proceeds Refunding Debt	-	-	-	26,300	-	-
<b>245 2010 Ltd Tax GO &amp; Refunding Bond</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,300</b>	<b>-</b>	<b>-</b>
<b>324 Real Estate Excise Tax II Fund</b>						
4317 Excise Taxes	2,198,439	1,487,931	1,041,318	1,100,000	1,020,898	1,051,525
4334 State Grants	-	-	-	679,778	-	-
4361 Interest Earnings	-	-	519,768	-	-	-
4369 Other Miscellaneous Revenue	-	-	1,614	35,000	-	-
8301 Operating Transfer In	-	-	-	-	160,000	-
<b>324 Real Estate Excise Tax II Fund</b>	<b>2,198,439</b>	<b>1,487,931</b>	<b>1,562,700</b>	<b>1,814,778</b>	<b>1,180,898</b>	<b>1,051,525</b>
<b>326 Real Estate Excise Tax I Fund</b>						
4317 Excise Taxes	2,208,678	1,600,071	1,085,661	1,100,000	1,037,401	1,068,523
4361 Interest Earnings	32,174	-	230,185	-	-	-
4369 Other Miscellaneous	-	9,204	329	-	-	-
8301 Operating Transfer In	-	100,000	-	69,305	-	-
<b>326 Real Estate Excise Tax I Fund</b>	<b>2,240,852</b>	<b>1,709,275</b>	<b>1,316,175</b>	<b>1,169,305</b>	<b>1,037,401</b>	<b>1,068,523</b>
<b>330 County Parks Improvement Fund</b>						
4361 Interest Earnings	6,329	5,024	2,991	1,000	1,000	1,000
4369 Other Miscellaneous Revenue	1,080	-	-	-	-	-
<b>330 County Parks Improvement Fund</b>	<b>7,409</b>	<b>5,024</b>	<b>2,991</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>332 Public Utilities Improvement Fund</b>						
4313 Sales & Use Tax Collection	2,829,290	3,097,383	2,771,621	2,962,000	2,857,775	2,943,508
4361 Interest Earnings	7,500	53,855	68,369	63,313	60,096	56,830
<b>332 Public Utilities Improvement Fund</b>	<b>2,836,790</b>	<b>3,151,238</b>	<b>2,839,990</b>	<b>3,025,313</b>	<b>2,917,871</b>	<b>3,000,338</b>
<b>333 Jail Construction Project Fund</b>						
4337 Interlocal Grant-Entitlement	50,571	-	-	-	-	-
4369 Other Miscellaneous Revenue	47,283	3,053	-	-	-	-
<b>333 Jail Construction Project Fund</b>	<b>97,854</b>	<b>3,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>334 East County Regional Resource Center</b>						
4333 Federal Grants	-	-	-	1,000,000	-	-
4334 State Grants	-	-	-	1,723,750	-	-
8301 Operating Transfer In	-	150,000	450,000	1,534,343	-	-
<b>334 East County Regional Resource Ctr</b>	<b>-</b>	<b>150,000</b>	<b>450,000</b>	<b>4,258,093</b>	<b>-</b>	<b>-</b>
<b>335 Yew St Rd Construction</b>						
4333 Federal Grants - Indirect	-	-	-	2,228,000	-	-
4367 Contribution - Private Source	-	-	7,000	-	-	-
8301 Operating Transfer In	-	-	1,672,000	-	-	-
<b>335 Yew St Rd Construction</b>	<b>-</b>	<b>-</b>	<b>1,679,000</b>	<b>2,228,000</b>	<b>-</b>	<b>-</b>

\*Amended

Lincoln Rd Construction (336) / Administrative Svcs Fund-AS Dept (507)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
<b>336 Lincoln Rd Construction</b>						
4334 State Grants	-	-	-	2,400,000	-	-
8301 Operating Transfer In	-	-	-	1,500,000	-	-
<b>336 Lincoln Rd Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,900,000</b>	<b>-</b>	<b>-</b>
<b>444 Ferry System Fund</b>						
4336 State Entitlements	241,777	144,319	97,655	160,000	160,000	160,000
4344 Transportation	907,020	1,128,360	1,145,978	1,410,060	1,146,000	1,146,000
4361 Interest Earnings	67,164	37,645	16,386	-	1,995	2,775
4369 Other Miscellaneous Revenue	(82)	(329)	(122)	-	-	-
8301 Operating Transfer In	409,126	945,138	1,152,957	1,201,666	1,198,621	1,218,448
<b>444 Ferry System Fund</b>	<b>1,625,005</b>	<b>2,255,133</b>	<b>2,412,854</b>	<b>2,771,726</b>	<b>2,506,616</b>	<b>2,527,223</b>
<b>501 Equipment Rental &amp; Revolving</b>						
4337 Interlocal Grant-Entitlement	-	-	96,478	-	-	-
4348 Internal Sales & Services	4,667,420	5,010,827	3,718,017	6,085,000	3,879,000	3,879,000
4363 Insurance Premiums & Recovery	5,712	-	-	-	-	-
4361 Investment Interest	-	-	541,437	-	-	-
4365 Internal Service-Misc Rev	4,812,080	5,528,860	5,434,315	5,664,065	5,321,637	5,321,637
4366 Other Interfund Misc Rev	-	-	30,750	82,500	70,581	70,209
4369 Other Miscellaneous Revenue	11,609	27,858	15,875	1,001	26,001	26,001
8309 Interfund Transfer In	-	-	-	141,711	-	-
9101 Residual Equity Transfer In	-	-	-	-	-	-
9111 Disposal Proceeds	231,363	96,101	145,383	75,000	75,000	75,000
9112 Net Book Value	(76,710)	(63,099)	(72,561)	(75,000)	(75,000)	(75,000)
<b>501 Equipment Rental &amp; Revolving</b>	<b>9,651,474</b>	<b>10,600,547</b>	<b>9,909,694</b>	<b>11,974,277</b>	<b>9,297,219</b>	<b>9,296,847</b>
<b>507 Administrative Services Fund</b>						
Administrative Services Department						
4311 Property Taxes	314	3,619	239	2,000	500	500
4331 Federal Grants	188,182	97,852	116,766	398,139	200,000	-
4338 Intergovernmental Svc	-	-	-	90,000	-	-
4341 General Government	240,943	207,927	12,117	25,300	300	300
4348 Internal Sales & Services	2,953,471	3,053,765	3,159,463	3,319,672	3,143,731	3,143,731
4349 Other Interfund Svc Charges	4,543,718	4,687,501	5,096,593	5,455,682	5,058,700	5,210,464
4359 Non-Court Fines-Forfeits	2,612	1,509	2,295	4,000	2,500	2,500
4361 Interest Earnings	171	-	-	-	-	-
4362 Rents & Royalties	68,060	74,946	62,981	61,000	1,200	1,200
4365 Internal Service-Misc Rev	7,101,438	7,489,557	7,850,062	8,103,098	8,934,635	9,600,160
4369 Other Miscellaneous Revenue	23,837	536,164	49,996	181,448	9,800	9,800
4398 Insurance Recovery	58,449	-	122,062	100,000	130,000	130,000
8301 Operating Transfer In	1,763,758	1,870,578	690,642	832,371	413,143	371,637
<b>Administrative Services Dept</b>	<b>16,944,953</b>	<b>18,023,418</b>	<b>17,163,216</b>	<b>18,572,710</b>	<b>17,894,509</b>	<b>18,470,292</b>

\*Amended

Administrative Svcs Fund-Tort (507) / Samish Watershed Sub-Zone (16924)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	295	-	-	-	-	-
4365 Internal Service-Misc Rev	1,231,573	1,345,933	1,417,676	1,915,259	1,841,371	1,841,371
Prosecuting Atty/Tort Reserve	1,231,868	1,345,933	1,417,676	1,915,259	1,841,371	1,841,371
<b>507 Administrative Services Fund</b>	<b>18,176,821</b>	<b>19,369,351</b>	<b>18,580,892</b>	<b>20,487,969</b>	<b>19,735,880</b>	<b>20,311,663</b>
<b>16921 Lynden/Everson Sub-Zone</b>						
4317 Excise Taxes	31,243	34,240	33,158	33,823	36,074	36,074
4319 Other Penalties	166	96	141	-	-	-
4361 Interest Earnings	-	-	5,353	-	2,800	2,800
16921 Lynden/Everson Sub-Zone	31,409	34,336	38,652	33,823	38,874	38,874
<b>16922 Sumas/Nooksack/Everson Sub-Zone</b>						
4317 Excise Taxes	86,253	105,223	104,894	105,831	110,291	110,291
4319 Other Penalties	1,005	1,004	1,148	-	-	-
4361 Interest Earnings	-	-	12,954	-	8,000	8,000
16922 Sumas/Nooksack/Everson Sub-Zone	87,258	106,227	118,996	105,831	118,291	118,291
<b>16923 Acme/Van Zandt Sub-Zone</b>						
4317 Excise Taxes	20,425	24,057	23,203	23,798	25,311	25,311
4319 Other Penalties	225	305	291	-	-	-
4361 Interest Earnings	-	-	3,206	-	1,800	1,800
16923 Acme/Van Zandt Sub-Zone	20,650	24,362	26,700	23,798	27,111	27,111
<b>16924 Samish Watershed Sub-Zone</b>						
4317 Excise Taxes	17,013	16,861	17,330	16,972	18,299	18,299
4319 Other Penalties	16	-	899	-	-	-
16924 Samish Watershed Sub-Zone	17,029	16,861	18,229	16,972	18,299	18,299
<b>16925 Birch Bay Sub-Zone</b>						
4317 Excise Taxes	-	-	682,924	710,000	748,000	748,000
4319 Other Penalties	-	-	1,024	-	-	-
4333 Federal Grants	-	-	-	-	94,386	63,420
4361 Interest Earnings	-	-	8,037	-	10,000	10,000
16924 Samish Watershed Sub-Zone	-	-	691,985	710,000	852,386	821,420

\*Amended



# 2011-2012 Whatcom County Final Budget Ordinance

INTRODUCED BY: Consent

PROPOSED BY: County Executive

DATE: October 26, 2010

**ORDINANCE NO. 2010-058**  
**AN ORDINANCE IN THE MATTER OF**  
**THE ADOPTION OF THE FINAL BUDGET OF**  
**WHATCOM COUNTY FOR THE BIENNIUM 2011-2012**  
**AND RESTRICTING THE EXPENDITURE OF**  
**CERTAIN FUNDS THEREIN**

**WHEREAS**, pursuant to and in conformity with the provisions of the Whatcom County Home Rule Charter, Section 6.10, relating to the County budget process, the Whatcom County Executive did complete and place on file a Preliminary Budget for Whatcom County for the biennium 2011-2012; and,

**WHEREAS**, following the completion of the Preliminary Budget, which was presented to the Council on October 15, 2010, a notice was published in the County's official newspaper; and,

**WHEREAS**, several meetings of the Council's Finance and Administrative Services Committee took place in the ensuing weeks to analyze the amounts set forth for each department in the budget and to make recommendations for changes; and

**WHEREAS**, the County Council and its Finance and Administrative Services Committee have analyzed the amounts set forth in the budget in reference to deciding whether the amounts were proper and necessary amounts to be used by the various departments of Whatcom County for the biennium 2011-2012; and

**WHEREAS**, notice was published in the County's official newspaper that the Council would have a hearing to further consider the preliminary budget as presented by the Executive and the recommended changes from the Council Finance and Administrative Services Committee, together with the Committee's proposed restrictions on the expenditure of certain appropriations, and said public hearing took place.

## 2011-2012 Whatcom County Final Budget Ordinance continued

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council:

### **Section I. Adoption of Budget**

The amounts set forth below are adopted as the Whatcom County Budget for the biennium 2011-2012:

#### **FUND/DEPT.**

<b>GENERAL FUND</b>	<b>2011 Appropriation</b>	<b>2012 Appropriation</b>
Assessor	2,748,664	2,811,792
Auditor	1,226,126	1,280,960
Council	933,765	969,228
Executive	589,255	603,465
Planning & Development	5,087,269	5,195,898
Treasurer	1,299,323	1,358,505
Sheriff	13,450,232	13,600,754
District Court	1,960,280	1,999,966
District Court Probation	1,623,160	1,709,803
Hearing Examiner	176,351	180,641
Juvenile Administration	4,157,043	4,364,502
Prosecuting Attorney	5,618,377	5,816,665
Public Defender	3,409,730	3,409,407
Superior Court/Clerk	3,509,439	3,547,512
County Clerk	1,408,922	1,495,777
Extension	325,644	327,018
Non-Departmental	11,663,978	10,927,611
Parks and Recreation	3,400,349	3,672,521
Public Health	<u>12,349,647</u>	<u>12,842,544</u>
<b>TOTAL GENERAL FUND</b>	<u><b>74,937,554</b></u>	<u><b>76,114,569</b></u>

2011-2012 Whatcom County Final Budget Ordinance continued

<b>Fund No.</b>	<b>OTHER FUNDS</b>	<b>2011 Appropriation</b>	<b>2012 Appropriation</b>
108	County Road	25,836,692	22,820,246
109	Election Reserves	1,311,910	1,406,688
114	Veterans Relief Fund	401,588	403,273
118	Whatcom County Jail	12,710,730	13,064,251
121	Low-Income Housing Projects	165,000	165,000
122	Homeless Housing	1,473,456	1,313,647
123	Stormwater Fund	2,369,268	2,139,801
124	Chemical Dependency/Mental Health	3,380,569	3,323,682
130	County Wide E.M.S.	2,528,966	2,538,106
135	WC Trial Court Improvement	43,235	29,735
137	LEOFF I Healthcare Fund	550,000	450,000
140	Solid Waste	1,159,494	922,657
141	WC Convention Center	425,280	322,580
142	Victim Witness	142,874	147,309
151	Community Development	5,000	5,000
154	Road Improve #1	28,811	30,811
155	Road Improve #2	2,088	2,188
159	Road Improve #7	3,182	3,182
165	WC Drug Fund	608,967	571,967
166	Auditor's O&M	223,412	227,976
167	Emergency Management	750,901	315,414
170	Pt. Roberts Fuel Tax	0	350,000
175	Conservation's Future	299,474	139,474
242	1997 Ltd Tax GO & Refund Bond	1,200,591	190,667
243	1998 Ltd Tax GO Bond	256,583	253,933
244	2003 Ltd Tax GO & Refund Bond	438,261	440,141
324	REET II	2,568,800	1,277,000
326	REET	1,396,578	362,159
330	Parks Improvement Fund	0	141,939
332	Public Utilities Improvement Fund	255,673	852,133
444	Ferry System	2,666,188	2,716,104
501	ER&R	9,825,613	10,274,893
507	Administrative Services	20,025,323	20,593,265
	<b>Total Other Funds</b>	<b>93,054,507</b>	<b>87,795,221</b>

## 2011-2012 Whatcom County Final Budget Ordinance continued

**Section II. Provisions Restricting Expenditures**

Pursuant to Section 6.60 of the Whatcom County Home Rule Charter, the following provisions restricting the expenditure of certain appropriations are enacted for the 2011-2012 biennium. These provisions are an integral part of the official budget of Whatcom County and shall be published therewith, and are adopted as the Whatcom County Budget for the 2011-2012 biennium:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2011-2012 Budget, Exhibit A (although labeled as Exhibit A to this ordinance, it is not attached herewith; rather it is kept on permanent file in the Whatcom County Council Office). Authorized Personnel positions cannot be increased during the biennium except by approval of the County Council. Positions approved at less than a full-time equivalent may be increased subject to the availability of funds and the consent of the County Executive, but shall not be considered a permanent change in authorized levels. The monies allocated to Salaries and Wages, Personnel Benefits and Capital Outlay can be transferred only with the prior approval of the County Executive.

(B) All construction work funded herein for which the estimated cost is over \$25,000 shall be bid out to private contractors, pursuant to the bid procedures contained in the Whatcom County Code, Chapter 3.08, and applicable state laws, except as the Council may specifically authorize.

(C) Appropriation authority for any budgeted personnel position which becomes vacant during 2011-2012 shall continue unless the Council by motion identifies the position as one in need of review.

(D) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets by transferring appropriation authority between departments within the General Fund, and between accounts and cost centers within other county funds.

(E) \$1,000,000 of the adopted Undesignated Ending Fund Balance as provided for in this ordinance shall be maintained in a Rainy Day Reserve Account, and such monies shall only be appropriated upon a two-thirds affirmative vote of the entire County Council. In administering this Rainy Day Reserve Fund:

(1) The County Treasurer shall be empowered to use the Rainy Day Reserve Fund to manage the cash flow needs of all County Funds by making short-term loans (less than six months) without interest, and without the need to get Council/Executive permissions.

(2) Longer term loans (more than six months) can be made to other funds, but only with County Council approval.

(3) Any investment income earned as a result of the Rainy Day Reserve Fund shall be credited to the General Fund general revenues.

# 2011-2012 Whatcom County Final Budget Ordinance continued

(F) Expenditure authority granted in this ordinance is based on revenue projections contained in Exhibit A. If it is evident that a department's revenues will fall short of the department's budgeted revenues in any calendar year, the department head will submit a plan to the County Executive to reduce departmental expenditures sufficient to offset the revenue shortfall within the same calendar year.

(G) Grant and restricted revenue shall be used first to pay for all eligible expenditures before any unrestricted General Fund general revenue is used as local funding for eligible expenditures.

**BE IT FURTHER ORDAINED**, to authorize the County Council staff to make such clerical, scrivener, or mathematical changes necessary to correct inadvertent errors that may have occurred.

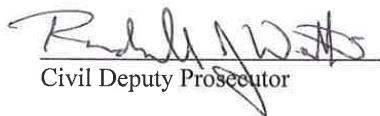
ADOPTED this 23rd day of November, 2010.

ATTEST:



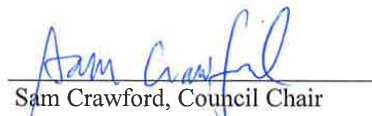
Dana Brown-Davis, Council Clerk

APPROVED as to form:



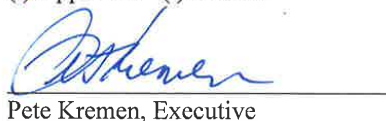
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON



Sam Crawford, Council Chair

Approved  Denied



Pete Kremen, Executive

Date: 12-1-10

Exhibit B - Authorized Positions

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
<b>ADMINISTRATIVE SERVICES</b>									
<b>Administration</b>									
Director	0.00		0.00		0.00	0.40	0.40		0.40
Administrative Supervisor	1.00		1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.40		0.40		0.40		0.40		0.40
Conservation Resource Analyst	1.00		1.00		1.00		1.00		1.00
Information/Comm Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
	3.40	0.00	3.40	0.00	3.40	(0.60)	2.80	0.00	2.80
<b>Finance</b>									
Finance Manager	1.00		1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00		1.00
Budget Analyst	1.80		1.80		1.80		1.80		1.80
Accountant	1.00		1.00		1.00		1.00		1.00
Financial Accountant	4.00		4.00		4.00		4.00		4.00
Payroll Supervisor	1.00		1.00		1.00		1.00		1.00
Payroll Benefits Specialist	1.00		1.00		1.00		1.00		1.00
Senior Purchasing Coordinator	1.00		1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00	(1.00)	0.00		0.00
Administrative Assistant	0.00		0.00		0.00		0.00		0.00
	12.80	0.00	12.80	0.00	12.80	(1.00)	11.80	0.00	11.80
<b>Facilities Management</b>									
Facilities Manager	1.00		1.00		1.00		1.00		1.00
Facilities Assistant	1.00		1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00	(1.00)	0.00		0.00
Construction Project Coordinator	1.00		1.00		1.00		1.00		1.00
Facilities Technical Specialist	3.00		3.00		3.00		3.00		3.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00		1.00
Facilities Maintenance Technician	3.00		3.00		3.00		3.00		3.00
Custodial Coordinator	1.00		1.00		1.00		1.00		1.00
Custodian	11.00	(1.00)	10.00		10.00		10.00	(4.00)	6.00
	23.00	(1.00)	22.00	0.00	22.00	(1.00)	21.00	(4.00)	17.00
<b>Information Technology</b>									
Information Technology Manager	1.00		1.00		1.00		1.00		1.00
Administrative Assistant	0.00		0.00		0.00	1.00	1.00		1.00
Administrative Secretary	1.00		1.00		1.00	(1.00)	0.00		0.00
Associate Manager	0.00		0.00		0.00	1.00	1.00		1.00
Systems Team Supervisor	1.00		1.00		1.00	(1.00)	0.00		0.00
Systems Administrator	6.00	1.00	7.00		7.00		7.00	(1.00)	6.00
Systems Support Specialist	1.00		1.00		1.00		1.00		1.00
Service Desk Technician	1.00		1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Project Coordinator	0.50		0.50	0.10	0.60	0.10	0.70	(0.70)	0.00
Systems Analyst	2.00		2.00		2.00		2.00		2.00
Applications Team Supervisor	1.00		1.00		1.00	(1.00)	0.00		0.00
Applications Administrator	5.00		5.00		5.00	1.00	6.00		6.00
Applications Specialist (ATS)	1.00		1.00		1.00	(1.00)	0.00		0.00
Applications Technician	0.75		0.75		0.75		0.75		0.75
Applications Developer	1.00	(1.00)	0.00		0.00		0.00		0.00
GIS Administrator	1.00		1.00		1.00	(1.00)	0.00		0.00
GIS Developer	0.00		0.00		0.00		0.00		0.00
Services Team Supervisor	1.00		1.00		1.00	(1.00)	0.00		0.00
Records & Project Administrator	0.00		0.00		0.00	1.00	1.00		1.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Clerk	4.00	(1.00)	3.00		3.00	(3.00)	0.00		0.00
Clerk/Receptionist	1.00		1.00		1.00		1.00		1.00
Communication Specialist	1.00	(1.00)	0.00		0.00		0.00		0.00
	31.25	(2.00)	29.25	0.10	29.35	(4.90)	24.45	(1.70)	22.75
<b>Human Resources</b>									
Human Resources Manager	1.00		1.00		1.00		1.00		1.00
Employee Relations Manager	1.00		1.00		1.00		1.00		1.00
Human Resources Representative	4.50		4.50		4.50	(1.50)	3.00		3.00
Administrative Clerk	0.00		0.00		0.00	0.80	0.80		0.80
Human Resources Clerk	0.50		0.50		0.50	(0.50)	0.00		0.00
Office Coordinator	1.00		1.00		1.00		1.00		1.00
	8.00	0.00	8.00	0.00	8.00	(1.20)	6.80	0.00	6.80
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>78.45</b>	<b>(3.00)</b>	<b>75.45</b>	<b>0.10</b>	<b>75.55</b>	<b>(8.70)</b>	<b>66.85</b>	<b>(5.70)</b>	<b>61.15</b>
<b>ASSESSOR</b>									
Assessor	1.00		1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00		1.00
Administrative Assistant	2.00		2.00		2.00		2.00	(1.00)	1.00
Property Data Supervisor	1.00		1.00		1.00		1.00		1.00
Office Manager	1.00		1.00		1.00		1.00		1.00
Program Technician	1.00		1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00		4.00
Clerk/Receptionist	2.00		2.00		2.00		2.00		2.00
Personal Property Clerk	2.00		2.00		2.00		2.00		2.00
Drafter/GIS Technician	2.00		2.00		2.00	(1.00)	1.00		1.00
Appraiser	13.00		13.00		13.00		13.00		13.00
<b>TOTAL ASSESSOR</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>(1.00)</b>	<b>29.00</b>	<b>(1.00)</b>	<b>28.00</b>
<b>AUDITOR</b>									
Auditor	1.00		1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Chief Deputy	1.00		1.00		1.00		1.00		1.00
Internal Auditor	1.00		1.00		1.00	(1.00)	0.00		0.00
Records/Licensing Supervisor	1.00		1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Clerk	9.00		9.00		9.00	(1.00)	8.00		8.00
<b>Elections</b>									
Elections Supervisor	1.00		1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00		4.00
<b>TOTAL AUDITOR</b>	<b>21.00</b>	<b>0.00</b>	<b>21.00</b>	<b>0.00</b>	<b>21.00</b>	<b>(2.00)</b>	<b>19.00</b>	<b>0.00</b>	<b>19.00</b>
<b>COUNTY COUNCIL</b>									
Clerk of the Council	1.00		1.00		1.00		1.00		1.00
Deputy Clerk	1.00		1.00		1.00		1.00		1.00
Confidential Clerk	1.00		1.00		1.00		1.00		1.00
Council Member	3.50		3.50		3.50		3.50		3.50
Planning & Policy Analyst	1.00		1.00		1.00	(1.00)	0.00		0.00
Senior Secretary	1.00		1.00		1.00		1.00		1.00
Administrative Clerk	1.00		1.00		1.00		1.00		1.00
Confidential Clerk/Receptionist	1.00		1.00		1.00		1.00		1.00
<b>TOTAL COUNTY COUNCIL</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>	<b>(1.00)</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>
<b>COUNTY EXECUTIVE</b>									
Executive	1.00		1.00		1.00		1.00		1.00
Deputy Administrator	1.00		1.00		1.00	(0.40)	0.60		0.60
Executive Assistant	1.00		1.00		1.00		1.00		1.00
Executive Secretary	1.00		1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.40		0.40		0.40		0.40		0.40
<b>TOTAL COUNTY EXECUTIVE</b>	<b>4.40</b>	<b>0.00</b>	<b>4.40</b>	<b>0.00</b>	<b>4.40</b>	<b>(0.40)</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>
<b>DISTRICT COURT</b>									
Judge	2.00		2.00		2.00		2.00		2.00
District Court Commissioner	1.00		1.00		1.00		1.00		1.00
District Court Administrator	0.00		0.00		0.00	0.50	0.50		0.50
Chief Deputy Clerk	1.00		1.00		1.00		1.00		1.00
Jury Coordinator	1.00		1.00		1.00		1.00		1.00
Coordinator	2.00		2.00		2.00		2.00		2.00
Accounting Technician	1.00		1.00		1.00	(1.00)	0.00		0.00
Clerk	4.00		4.00		4.00		4.00		4.00
Clerk/Receptionist	1.00		1.00		1.00		1.00	(1.00)	0.00
Calendar Coordinator	2.00		2.00		2.00		2.00		2.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Senior Court Clerk	1.00		1.00		1.00		1.00		1.00
Court Clerk	4.00		4.00		4.00	(1.00)	3.00		3.00
<b>TOTAL DISTRICT COURT</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>(1.50)</b>	<b>18.50</b>	<b>(1.00)</b>	<b>17.50</b>
<b>DISTRICT COURT PROBATION</b>									
District Ct Probation Administrator	1.00		1.00		1.00	(0.50)	0.50		0.50
Probation Manager	1.00		1.00		1.00		1.00		1.00
Lead Probation Officer	1.00		1.00		1.00		1.00		1.00
Probation Officer	9.50		9.50		9.50		9.50		9.50
Administrative Assistant	1.00		1.00		1.00	(1.00)	0.00		0.00
Substance Abuse Specialist	1.00		1.00		1.00	(0.30)	0.70		0.70
Senior Clerk	1.00		1.00		1.00		1.00		1.00
Clerk	3.00		3.00		3.00	(1.00)	2.00		2.00
<b>TOTAL DISTRICT CT PROBATION</b>	<b>18.50</b>	<b>0.00</b>	<b>18.50</b>	<b>0.00</b>	<b>18.50</b>	<b>(2.80)</b>	<b>15.70</b>	<b>0.00</b>	<b>15.70</b>
<b>EXTENSION</b>									
Clerk	0.90		0.90		0.90	0.10	1.00		1.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Master Composter/ Recycler Coord.	0.52		0.52		0.52		0.52		0.52
<b>TOTAL EXTENSION</b>	<b>2.42</b>	<b>0.00</b>	<b>2.42</b>	<b>0.00</b>	<b>2.42</b>	<b>0.10</b>	<b>2.52</b>	<b>0.00</b>	<b>2.52</b>
<b>HEALTH</b>									
Health Officer	0.60		0.60		0.60		0.60		0.60
Health Department Director	1.00		1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00		1.00
Community Health Manager	1.00		1.00		1.00		1.00		1.00
Environmental Health Svcs Mgr	1.00		1.00		1.00		1.00		1.00
Disease Control & Emerg Resp Mgr	1.00		1.00		1.00	(1.00)	0.00	1.00	1.00
Client Services Supervisor	1.00		1.00		1.00	(1.00)	0.00		0.00
Public Health Nurse Supervisor	3.00		3.00		3.00		3.00		3.00
Public Health Nurse	15.30		15.30		15.30	(4.00)	11.30	0.70	12.00
Epidemiologist	0.00		0.00		0.00		0.00	1.00	1.00
Medical Assistant	1.00		1.00		1.00		1.00		1.00
Nutrition Supervisor	1.00		1.00		1.00		1.00	(0.10)	0.90
Nutritionist	2.00		2.00		2.00		2.00	(1.00)	1.00
WIC Certifier	2.70		2.70		2.70		2.70	0.10	2.80
Social Worker	0.80		0.80		0.80		0.80	0.20	1.00
Care Coordinator	0.80		0.80		0.80		0.80	(0.80)	0.00
Business Services Supervisor	1.00		1.00		1.00		1.00		1.00
Financial Services Coordinator	1.00		1.00		1.00		1.00		1.00
Technical Services Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
Accountant	0.00		0.00	1.00	1.00		1.00		1.00

## Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Account Clerk	1.50		1.50		1.50	0.50	2.00		2.00
Clerk	1.00		1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00		1.00
Clerk/Typist	15.00	(1.00)	14.00		14.00	(1.00)	13.00	(1.05)	11.95
Prevention Coordinator	4.00		4.00	(3.00)	1.00		1.00	(1.00)	0.00
Community Health Specialist	0.00		0.00	2.00	2.00	0.00	2.00		2.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00		3.00
Environmental Health Specialist	16.50		16.50		16.50	(3.50)	13.00		13.00
Human Services Manager	1.00		1.00		1.00		1.00		1.00
Contract Coordinator	0.50		0.50		0.50	0.50	1.00		1.00
Program Specialist	5.00		5.00	1.00	6.00	(1.00)	5.00		5.00
Health Information Specialist	1.00		1.00		1.00		1.00		1.00
Data Applications Specialist	1.00		1.00		1.00		1.00		1.00
<b>TOTAL HEALTH</b>	<b>86.70</b>	<b>(1.00)</b>	<b>85.70</b>	<b>1.00</b>	<b>86.70</b>	<b>(11.50)</b>	<b>75.20</b>	<b>(0.95)</b>	<b>74.25</b>
<b>HEARING EXAMINER</b>									
Coordinator	1.00		1.00		1.00		1.00		1.00
<b>TOTAL HEARING EXAMINER</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>
<b>JAIL</b>									
Chief Corrections Officer	1.00		1.00		1.00		1.00		1.00
Inspector	0.50		0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00		2.00
Corrections Sergeant	8.00		8.00		8.00		8.00		8.00
Corrections Deputy	66.00		66.00		66.00	(2.00)	64.00	(1.00)	63.00
Administrative Coordinator	1.00		1.00		1.00		1.00		1.00
Records Specialist	5.00	(1.00)	4.00		4.00	(1.00)	3.00		3.00
Account Clerk	2.00		2.00		2.00		2.00		2.00
Lead Work Crew Coordinator	1.00		1.00		1.00		1.00	(1.00)	0.00
Work Crew Coordinator	6.00		6.00		6.00		6.00		6.00
<b>TOTAL JAIL</b>	<b>92.50</b>	<b>(1.00)</b>	<b>91.50</b>	<b>0.00</b>	<b>91.50</b>	<b>(3.00)</b>	<b>88.50</b>	<b>(2.00)</b>	<b>86.50</b>
<b>JUVENILE COURT ADMIN.</b>									
Juvenile Court Administrator	1.00		1.00		1.00		1.00		1.00
Community Programs Manager	1.00		1.00		1.00	(1.00)	0.00		0.00
Community Justice Technician	0.60		0.60		0.60	(0.60)	0.00		0.00
Administrative Assistant	1.00		1.00		1.00		1.00		1.00
Assistant Administrator	1.00		1.00		1.00		1.00		1.00
Case Aide Monitor	2.00		2.00		2.00	(2.00)	0.00		0.00
Clerk	1.00		1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Legal Secretary	5.00		5.00		5.00	(1.00)	4.00		4.00
Probation Officer	11.00		11.00		11.00	(1.00)	10.00		10.00
Detention Manager	1.00		1.00		1.00		1.00		1.00
Juvenile Detention Officer	15.00		15.00		15.00		15.00		15.00
Nurse Practitioner	0.70		0.70		0.70		0.70		0.70
Medical Assistant	0.50		0.50		0.50	(0.50)	0.00		0.00
CASA Volunteer Coordinator	1.00		1.00		1.00	(0.30)	0.70		0.70
Day Reporting Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
Service Learning Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
Program Specialist	1.00		1.00		1.00		1.00		1.00
<b>TOTAL JUVENILE COURT ADMIN</b>	<b>46.80</b>	<b>0.00</b>	<b>46.80</b>	<b>0.00</b>	<b>46.80</b>	<b>(8.40)</b>	<b>38.40</b>	<b>0.00</b>	<b>38.40</b>
<b>PARKS &amp; RECREATION</b>									
<b>Administration</b>									
Director	1.00		1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00		1.00
Coordinator	0.00		0.00		0.00		0.00		0.00
Administrative Assistant	1.00		1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00	(1.00)	0.00		0.00
Division Secretary	0.00		0.00	1.00	1.00		1.00		1.00
Design & Development Supervisor	1.00		1.00		1.00		1.00		1.00
<b>Cultural Arts Program</b>									
Recreation & Arts Coordinator	1.00	(1.00)	0.00		0.00		0.00		0.00
Maintenance Worker	1.00	(1.00)	0.00		0.00		0.00		0.00
<b>Senior Citizen's Program</b>									
Recreation & Senior Services Mgr	1.00		1.00		1.00		1.00		1.00
Senior Center Coordinator	4.00		4.00		4.00	(1.00)	3.00	(3.00)	0.00
Division Secretary	1.00		1.00	(1.00)	0.00		0.00		0.00
Maintenance Worker	1.00		1.00		1.00		1.00		1.00
<b>Park Facilities</b>									
Park Operations Manager	1.00		1.00		1.00		1.00		1.00
Lead Park Ranger	3.00		3.00		3.00		3.00		3.00
Range Master	1.00		1.00		1.00		1.00		1.00
Park Ranger	3.00		3.00		3.00	(1.00)	2.00	1.00	3.00
Assistant Range Master	1.00		1.00		1.00	(1.00)	0.00		0.00
Horticulturist	1.00	(1.00)	0.00		0.00		0.00		0.00
Maintenance/Construction Sprvsr	1.00		1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	2.00		2.00		2.00		2.00		2.00
Repair Maintenance	1.00		1.00	4.00	5.00		5.00		5.00
Carpenter/Repair Maintenance	4.00		4.00	(4.00)	0.00		0.00		0.00
Maintenance Worker	0.75		0.75		0.75		0.75		0.75

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
<b>Outdoor Recreation</b>									
Program Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
<b>TOTAL PARKS &amp; RECREATION</b>	<b>33.75</b>	<b>(3.00)</b>	<b>30.75</b>	<b>0.00</b>	<b>30.75</b>	<b>(5.00)</b>	<b>25.75</b>	<b>(2.00)</b>	<b>23.75</b>
<b>PLANNING &amp; DEVELOP SVCS</b>									
Director	1.00		1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00		1.00
Special Projects Manager	0.00		0.00		0.00		0.00		0.00
Applications Specialist	1.00		1.00		1.00	(1.00)	0.00		0.00
Clerk	3.00	(1.00)	2.00		2.00	(2.00)	0.00		0.00
Assistant Director	1.00		1.00		1.00	(1.00)	0.00		0.00
Division Manager	1.00		1.00		1.00		1.00		1.00
Division Secretary	3.00		3.00		3.00		3.00		3.00
GIS Specialist	2.00		2.00		2.00	(1.00)	1.00		1.00
Planner	28.00	2.00	30.00		30.00	(6.00)	24.00		24.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Public Service Inspector	6.00		6.00		6.00	(1.00)	5.00		5.00
Fire Inspector	2.00		2.00		2.00		2.00		2.00
Burn/Fire Inspector	1.00		1.00		1.00	(1.00)	0.00		0.00
Plans Examiner	3.60		3.60		3.60	(1.60)	2.00		2.00
Permit Coordinator	1.00	(1.00)	0.00		0.00		0.00		0.00
Permit Center Specialist	0.00	1.00	1.00		1.00		1.00		1.00
Permit Center Technician	3.00	1.00	4.00		4.00	(3.00)	1.00		1.00
Planning Technician	4.00	(3.00)	1.00		1.00	(1.00)	0.00		0.00
PDS Supervisor	5.00		5.00		5.00	(1.00)	4.00		4.00
<b>TOTAL PLANNING &amp; DEV SVCS</b>	<b>67.60</b>	<b>(1.00)</b>	<b>66.60</b>	<b>0.00</b>	<b>66.60</b>	<b>(19.60)</b>	<b>47.00</b>	<b>0.00</b>	<b>47.00</b>
<b>PROSECUTING ATTORNEY</b>									
Prosecuting Attorney	1.00		1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00		1.00
Assistant Chief Criminal Deputy	1.00		1.00		1.00		1.00		1.00
Assistant Chief Civil Deputy	1.00		1.00		1.00		1.00		1.00
Deputy	20.10		20.10		20.10	(1.70)	18.40		18.40
Coordinator	1.00		1.00		1.00		1.00		1.00
Legal Assistant	15.00		15.00		15.00	(1.00)	14.00		14.00
Confidential Secretary	1.00		1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00	(1.00)	1.00		1.00
Administrative Manager	1.00		1.00		1.00		1.00		1.00
Paralegal	3.00		3.00		3.00		3.00		3.00
Domestic Relations Coordinator	4.00		4.00		4.00		4.00		4.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Victim Witness Coordinator	0.00		0.00		0.00		0.00		0.00
Sexual Assault Case Specialist	1.00		1.00		1.00		1.00		1.00
Domestic Violence Case Specialist	1.00		1.00		1.00		1.00		1.00
<b>Law Library</b>									
Librarian	0.50		0.50		0.50		0.50		0.50
<b>TOTAL PROSECUTING ATTORNEY</b>	54.60	0.00	54.60	0.00	54.60	(3.70)	50.90	0.00	50.90
<b>PUBLIC DEFENDER</b>									
Public Defender	1.00		1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00		1.00
Deputy	18.00	(2.00)	16.00		16.00	(1.00)	15.00		15.00
Office Administrator	1.00		1.00		1.00		1.00		1.00
Investigations Supervisor	1.00		1.00		1.00		1.00		1.00
Investigator	3.00		3.00		3.00		3.00		3.00
Legal Assistant	7.00		7.00		7.00		7.00	(1.00)	6.00
Administrative Secretary	1.00		1.00		1.00		1.00		1.00
Clerk/Receptionist	2.80		2.80		2.80		2.80	(2.00)	0.80
Social Services Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
<b>TOTAL PUBLIC DEFENDER</b>	36.80	(2.00)	34.80	0.00	34.80	(2.00)	32.80	(3.00)	29.80
<b>PUBLIC WORKS</b>									
<b>Administration/Accounting</b>									
Director	1.00		1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00		1.00
Accounting Supervisor	1.00		1.00		1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00		1.00
Accounting Technician	2.00		2.00		2.00		2.00		2.00
Account Clerk	0.00		0.00		0.00		0.00		0.00
Administrative Assistant	1.00		1.00		1.00		1.00		1.00
DSS Administrator	1.00		1.00		1.00	(1.00)	0.00		0.00
Safety/Training Specialist	1.00		1.00		1.00		1.00		1.00
Clerk/Receptionist	2.50	(0.50)	2.00		2.00		2.00		2.00
Clerk	0.00		0.00		0.00		0.00		0.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Special Projects Manager	1.00		1.00		1.00		1.00		1.00
Real Estate Manager	1.00		1.00		1.00	(1.00)	0.00		0.00
	14.50	(0.50)	14.00	0.00	14.00	(2.00)	12.00	0.00	12.00
<b>Engineering</b>									
Assistant Director	1.00		1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00		1.00
Division Secretary	0.00		0.00		0.00		0.00		0.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Clerk	1.00		1.00		1.00	(1.00)	0.00		0.00
Records Assistant	1.00		1.00		1.00		1.00		1.00
Engineering Manager	4.00		4.00		4.00		4.00		4.00
Engineer	5.00		5.00		5.00		5.00		5.00
Planner	2.00		2.00		2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Survey Technician	3.00		3.00		3.00		3.00		3.00
Senior Professional Land Surveyor	2.00		2.00		2.00		2.00		2.00
Special Projects Manager	1.00		1.00		1.00	(1.00)	0.00		0.00
Permit Center Technician	2.00		2.00		2.00	(1.00)	1.00		1.00
Engineering Coordinator	1.00		1.00		1.00		1.00		1.00
Engineering Technician	16.00		16.00		16.00	(2.00)	14.00		14.00
	41.00	0.00	41.00	0.00	41.00	(5.00)	36.00	0.00	36.00
<b>Flood Control</b>									
Engineering Manager	1.00		1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00		1.00
Engineer	2.00		2.00		2.00		2.00		2.00
Planner	1.00		1.00		1.00	(1.00)	0.00		0.00
Engineering Technician	2.00		2.00		2.00		2.00		2.00
	7.00	0.00	7.00	0.00	7.00	(1.00)	6.00	0.00	6.00
<b>Flood - Natural Resrcs (Water Res)</b>									
Planner	2.70		2.70		2.70		2.70		2.70
<b>Maintenance &amp; Operations</b>									
M&O Superintendent	1.00		1.00		1.00		1.00		1.00
Assistant Superintendent/M & O	2.00		2.00		2.00		2.00		2.00
Road Crew Leader	5.00		5.00		5.00		5.00		5.00
Senior Sign Leader	1.00		1.00		1.00		1.00		1.00
Sign Technician	3.00		3.00		3.00		3.00		3.00
M&O Team Leader	1.00		1.00		1.00		1.00		1.00
Heavy Equipment Operator	8.00		8.00		8.00	(1.00)	7.00	1.00	8.00
Senior Road Maintenance Worker	24.00		24.00		24.00	(3.00)	21.00	1.00	22.00
Road Maintenance Worker	20.00		20.00		20.00	(2.00)	18.00		18.00
Clerk/Receptionist	0.00	0.50	0.50		0.50		0.50		0.50
Administrative Secretary	1.00		1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00		2.00
	68.00	0.50	68.50	0.00	68.50	(6.00)	62.50	2.00	64.50
<b>Noxious Weed</b>									
Weed Control Coordinator	1.00		1.00		1.00		1.00		1.00
Weed Compliance Inspector	1.00		1.00		1.00		1.00		1.00
	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
<b>Ferry</b>									
Ferry Operations Manager	0.00		0.00		0.00		0.00		0.00
Coordinator	1.00		1.00		1.00		1.00		1.00
Senior Master	1.00		1.00		1.00		1.00		1.00
Master	1.00		1.00		1.00		1.00		1.00
Master Engineer	1.00		1.00		1.00		1.00		1.00
Purser/ Deckhand	3.00		3.00		3.00		3.00		3.00
Deckhand	3.00		3.00		3.00		3.00		3.00
Regular Relief Deckhands	2.00		2.00		2.00		2.00		2.00
	12.00	0.00	12.00	0.00	12.00	0.00	12.00	0.00	12.00
<b>Stormwater (Water Resources)</b>									
Engineering Manager	1.00		1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00		1.00
Engineer	1.00		1.00		1.00	(1.00)	0.00		0.00
Clerk	0.00		0.00		0.00		0.00		0.00
Planner	2.00		2.00		2.00		2.00		2.00
Program Specialist	0.00	1.00	1.00		1.00		1.00		1.00
	5.00	1.00	6.00	0.00	6.00	(1.00)	5.00	0.00	5.00
<b>Solid Waste</b>									
Division Secretary	1.00		1.00	(1.00)	0.00		0.00		0.00
Coordinator	0.00		0.00	1.00	1.00		1.00		1.00
Solid Waste Specialist	1.00		1.00		1.00	(1.00)	0.00		0.00
	2.00	0.00	2.00	0.00	2.00	(1.00)	1.00	0.00	1.00
<b>Equipment Services</b>									
Equipment Services Manager	1.00		1.00		1.00		1.00		1.00
Shop Crew Leader	1.00		1.00		1.00		1.00		1.00
Heavy Duty Mechanic	9.00		9.00		9.00	(1.00)	8.00		8.00
Purchasing Coordinator	1.00		1.00		1.00		1.00		1.00
Purchasing Assistant	3.00		3.00		3.00		3.00		3.00
Clerk/Receptionist	0.50		0.50		0.50		0.50		0.50
	15.50	0.00	15.50	0.00	15.50	(1.00)	14.50	0.00	14.50
<b>TOTAL PUBLIC WORKS</b>	169.70	1.00	170.70	0.00	170.70	(17.00)	153.70	2.00	155.70
<b>SHERIFF</b>									
Sheriff	1.00		1.00		1.00		1.00		1.00
Undersheriff	1.00		1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00		1.00
Inspector	0.50		0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00		2.00
Crime Analyst	1.00		1.00		1.00		1.00		1.00

## Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Volunteer Services Coordinator	1.00		1.00		1.00		1.00		1.00
Senior Administrative Assistant	1.00		1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00		1.00
Administrative Coordinator	1.70	(0.70)	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00		1.00
Civil Assistant	1.00		1.00		1.00		1.00		1.00
Records/ID Supervisor	1.00		1.00		1.00		1.00		1.00
ID Technician	3.00		3.00		3.00		3.00		3.00
Records Specialist	7.50	0.50	8.00	1.00	9.00	(1.00)	8.00		8.00
Sergeant	10.00		10.00		10.00		10.00		10.00
Deputy	69.00		69.00		69.00	(2.00)	67.00		67.00
	104.70	(0.20)	104.50	1.00	105.50	(3.00)	102.50	0.00	102.50
<b>Emergency Management</b>									
Deputy Director	1.00		1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00		2.00
Administrative Coordinator	1.00		1.00		1.00		1.00		1.00
	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00
<b>TOTAL SHERIFF</b>	108.70	(0.20)	108.50	1.00	109.50	(3.00)	106.50	0.00	106.50
<b>SUPERIOR COURT/CLERK</b>									
Judge	3.00		3.00		3.00		3.00		3.00
Superior Court Administrator	1.00		1.00		1.00		1.00		1.00
Superior Court Commissioner	3.00		3.00		3.00		3.00		3.00
Court Reporter	3.00		3.00		3.00		3.00		3.00
Judicial Assistant	3.00		3.00		3.00		3.00		3.00
Assigned Counsel Coordinator	1.00		1.00		1.00	(1.00)	0.00		0.00
Court Facilitator	2.00		2.00		2.00		2.00		2.00
Drug Court Coordinator	1.00		1.00		1.00		1.00		1.00
Substance Abuse Specialist	2.00		2.00	0.70	2.70		2.70		2.70
Chief Deputy Clerk	1.00		1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00		1.00
Clerk	7.50		7.50	1.00	8.50	(1.00)	7.50		7.50
Court Clerk	10.00		10.00		10.00	(2.00)	8.00		8.00
Specialty Court Clerk	2.00		2.00		2.00		2.00		2.00
Senior Court Clerk	1.00		1.00		1.00		1.00		1.00
Calendar Clerk	1.00		1.00		1.00	(1.00)	0.00		0.00
Account Clerk	1.00		1.00		1.00		1.00		1.00
<b>TOTAL SUPERIOR COURT/CLERK</b>	43.50	0.00	43.50	1.70	45.20	(5.00)	40.20	0.00	40.20
<b>TREASURER</b>									
Treasurer	1.00		1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	Adopted 2009 Totals	2009 to 2010 Addtns & Adjustmts	Beginning 2010 Totals	2010 Addtns & Adjustmts 9/1/2010	Authorized as of 9/1/2010	Proposed Changes/ Closures	2011 Totals	2011 to 2012 Changes	2012 Totals
Chief Deputy	1.00		1.00		1.00		1.00		1.00
Revenue Specialist	1.00		1.00		1.00		1.00		1.00
Revenue Deputy	3.00		3.00		3.00		3.00		3.00
Operations/Accounting Specialist	1.00		1.00		1.00		1.00		1.00
Investment Officer	1.00		1.00		1.00		1.00		1.00
Treasury Services Manager	1.00		1.00		1.00		1.00		1.00
Tax Supervisor	1.00		1.00		1.00	(1.00)	0.00		0.00
Accounting Technician	1.00		1.00		1.00		1.00		1.00
Clerk	3.00		3.00		3.00	(1.00)	2.00		2.00
Head Cashier	1.00		1.00		1.00		1.00		1.00
<b>TOTAL TREASURER</b>	15.00	0.00	15.00	0.00	15.00	(2.00)	13.00	0.00	13.00
<b>COUNTY TOTAL STAFFING</b>	941.92	(10.20)	931.72	3.80	935.52	(97.50)	838.02	(13.65)	824.37

# 2011 Flood Control Zone District Budget Resolution

FCZD 2011 Budget Res.

**PROPOSED BY:** Finance  
**SPONSORED BY:** Consent  
**INTRODUCED:** October 26, 2010

**RESOLUTION NO.** 2010-049

(A Resolution of the Whatcom County Flood Control  
Zone District Board of Supervisors)

**ADOPTING THE 2011 BUDGET FOR THE  
WHATCOM COUNTY FLOOD CONTROL ZONE DISTRICT AND SUBZONES**

**WHEREAS**, RCW 86.15.140 requires that the Board of Supervisors of each flood control zone district and subzone adopt an annual budget for the zone at the same time that county budgets are considered; and

**WHEREAS**, the statute further requires that the zone or subzone budget be divided into four appropriation items: overhead and administration, maintenance and operation; construction and improvements, and bond retirement and interest; and

**WHEREAS**, under the appropriation item for construction and improvements, the Board is required to list each flood control improvement or storm water control improvement and the estimated expenditure for each during the next year; and

**WHEREAS**, the budget may only be adopted after a public hearing for which proper notice has been given; and

**WHEREAS**, Fund No. 169, is managed by the County on behalf of the Whatcom County Flood Control Zone District for purposes of funding flood control, stormwater management, and other water resource work by the County that are consistent with the powers of the District under RCW 86.15; and

**WHEREAS**, funds obtained by the County through grants or cooperative agreements for flood control and other water resource work are also been managed through Fund No. 169; and

**WHEREAS**, the 2011 budget proposed by the County Executive for Whatcom County includes proposed expenditures out of Fund 169 to pay for flood control, stormwater management, and other water resources work consistent with the powers of the District under RCW 86.15; and

2011 Flood Control Zone District Resolution continued

**NOW THEREFORE BE IT RESOLVED**, that the Board of Supervisors approves the appropriations of Flood Control Zone District Fund No. 169 for 2011 in the amounts set forth below as detailed in the document titled Whatcom County 2011-2012 Budget:

Fund No.	FLOOD CONTROL ZONE DIST.	2011 Appropriation
169	Flood Control Zone District	5,169,916
16921	Lynden/Everson Sub-Zone	80,000
16922	Sumas/Nooksack/Everson Sub-Zone	135,000
16923	Acme/Van Zandt Sub-Zone	31,000
16924	Samish Watershed Sub-Zone	8,800
16925	Birch Bay Sub-Zone	<u>607,962</u>
	<b>Total</b>	<b><u>6,032,678</u></b>

**APPROVED** this 23rd day of November, 2010.

ATTEST:  
  
  
 Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY  
 FLOOD CONTROL ZONE DISTRICT BOARD  
 OF SUPERVISORS  
 WHATCOM COUNTY, WASHINGTON

  
 Sam Crawford, Chair

APPROVED AS TO FORM:

  
 Daniel L. Gibson  
 Civil Deputy Prosecutor

## 2012 Flood Control Zone District Budget Resolution

The resolution for the 2012 Flood Control Zone District budget will not be formally adopted until November, 2011.

# Budget Development Guidelines

The following represents Council policy directions for development of a sustainable 2011-2012 biennial budget:

1. **Service Levels** - The Council requests the Administration, in conjunction with Elected Officials and Department Heads, to prioritize services consistent with a strategic direction recommended by the Executive. Services mandated by state statute and county code should be evaluated for the appropriate level of service in our community given the County's limited resources. The cost of any proposal for a new or expanded service must be offset by a corresponding reduction or elimination of lower priority services so there is no additional financial impact on the General Fund.
2. **Staffing** - The Council recognizes projected General Fund revenues cannot sustain the current number of employees because wages and benefits comprise 66% of the General Fund budget and are increasing.
  - The Council requests the Administration to develop a budget that identifies appropriate staffing based on:
    - > Evaluation of mandates
    - > Available funding
    - > Changed activity levels
    - > Enhanced efficiencies
  - The Council requests the Administration to:
    - > Evaluate the elimination of vacant positions realized during 2009 – 2010
    - > Work with Department Heads to continue to create savings and reduce staffing levels through attrition in the next biennium
    - > Engage labor representatives on cost saving measures
    - > Review use and cost effectiveness of part-time staff
3. **Structure of Functions and Services** - The Council encourages the Administration and all Elected Officials and Department Heads to consolidate similar or compatible functions, discontinue or restructure activities to improve operational efficiency consistent with the cost offsets in paragraph one and provide more effective public access to county services while focusing on the core mission and function of the County. Special consideration in these efforts should include:
  - Evaluate the efficiencies of contracting with the private sector when possible
  - Efficiencies involving Court operations
  - Integration of permitting activities performed by Planning and Development Services, Health, and Public Works
  - Scrutiny of all non-departmental expenditures and activities
  - Savings which can be accomplished in internal administrative functions
  - Reduce building space needs in all County government operations and sell surplus property as appropriate
  - Review of non-mandated services including but not limited to: Parks and Recreation, Health, Public Works, and Law and Justice operations
  - Additionally, provide a written analysis of costs and benefits of the use of any County funds for non-mandated services awarded on a non-competitive basis
4. **Revenues** - The Council encourages the Administration to:
  - Structure fees and negotiate grants to recover the total cost, including

## Budget Development Guidelines continued

- administrative overhead, of the associated service
  - Review Whatcom County taxes, levies, and fees, and propose as appropriate revenue neutral adjustments to fund high priority services
  - Charge all eligible costs to grants and other funding sources prior to spending undedicated General Fund resources
  - Recommend undedicated General Fund and Road Fund subsidy levels for areas where fees for service do not cover the full costs, including but not limited to Health, Planning and Development Services, Parks and Recreation, District Court Probation, and Public Works.
  - When appropriate use interest income from dedicated fund sources to supplement general fund balance
5. **Efficiencies** - The Council encourages the Administration and all Elected Officials and Department Heads to make every effort to reduce costs, capture savings, improve efficiency, and provide for more effective use of County resources through:
- Energy conservation
  - Maximizing our current investments in technology
  - Cross training of staff
  - Evaluate consolidation of County departments
  - Information management
6. **Ending Fund Balance and Reserves** - The Council requests the Administration to develop a sustainable budget which identifies and provides sufficient reserves in all funds for:
- Adequate fund balances to meet cash flow to fund operations without borrowing
  - Projected long-term capital expenditure needs
  - Preservation of favorable bond rating
  - Declared emergencies
  - Consideration of future deficits
  - Maintain an adequate reserve in the Flood Fund to respond to emergencies
7. **Other Cost Savings** - The Council requests the Administration to consider and recommend other cost-saving measures, including across-the-board and/or targeted reductions as well as more aggressive oversight of expenditures, in order to achieve a sustainable budget for 2011 and 2012.

# Acronyms

ABCD	Access to Baby and Child Dentistry
ADA	Americans with Disabilities Act
ART	Aggression Replacement Training
AS	Administrative Services
BARS	Budgeting, Accounting & Reporting System
BLA	Boundary Line Adjustment
BR&R	Building Repair & Replacement
CAPA	County Arterial Preservation Accounts
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CE	Current Expense Fund (aka General Fund)
CEA	County Executives of America
CERB	Community Economic Revitalization Board
CERT	Community Emergency Response Team
CFF	Conservation Futures Fund
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
COG	Council of Governments
CRAB	County Road Administration Board
CUP	Conditional Use Permit
DEM	Department of Emergency Management
DNR	Department of Natural Resources
DOE	Department of Ecology
DOL	Department of Licensing
DSHS	Department of Social and Health Services
DTF	Drug Task Force
DUI	Driving Under the Influence
DVSAS	Domestic Violence/Sexual Assault Services
EDI	Economic Development Investments
EHD	Electronic Home Detention/Monitoring
EOC	Emergency Operations Center
ER&R	Equipment Rental & Revolving
FCZD	Flood Control Zone District
FCSD	Flood Control Subzone District
FEMA	Federal Emergency Management Agency
FFT	Family Functional Therapy
FTE	Full-time Equivalent
GAL	Guardian Ad Litem

## Acronyms continued

GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GMA	Growth Management Act
GO Bond	General Obligation Bond
GPS	Global Positioning System
HIDTA	High Intensity Drug Trafficking Areas
HVAC	Heating Ventilation and Air Conditioning
IFPTE	International Federation of Professional and Technical Engineers
IT	Information Technology (a division of Administrative Services)
JRA	Juvenile Rehabilitation Administration
LAMIRD	Local Area of More Intense Rural Development
LEOFF	Law Enforcement Officers and Fire Fighters
LOS	Levels of Service
LRID	Local Road Improvement District
NACO	National Association of County Officials
NCU	Non Conforming Use
NPDES	National Pollution Discharge Elimination System
NSMHA	North Sound Mental Health Association
NWCAA	Northwest Clean Air Agency
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
PA	Prosecuting Attorney
PDS	Planning and Development Services
RCW	Revised Code of Washington
REET	Real Estate Excise Tax
RFP	Request for Proposal
SEPA	State Environmental Policy Act
SFR	Single Family Residence
SSODA	Special Sex Offender Disposition Alternative
STD	Sexually Transmitted Disease
STOP	Services Training Officers Prosecutors
STP	Surface Transportation Program
TB	Tuberculosis
TR&R	Technology Repair & Replacement
UGA	Urban Growth Area
US	United States
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WC	Whatcom County

## Acronyms continued

WIC	Women, Infant and Children Program
WRIA	Water Resource Inventory Area
WSAC	Washington State Association of Counties
WWU	Western Washington University

## Terms

**Accounting Period** - A period at the end of which and for which financial statements are prepared.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

**Appropriation** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be used.

**Assessed Valuation** - A valuation set upon real assets or other property by a government as a basis for levying taxes.

**Assessment** - The process of making the official valuation of property for purposes of taxation.

**Assets** - Resources owned or held by a government which have monetary value.

**Biennial Budget** - A budget applicable to two fiscal years.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

**Budget Message** - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Accounts** - Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Terms continued

**Capital Budget** - A plan of proposed capital outlays and the means of financing them.

**Capital Program** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Capital Outlay** - expenditures over \$5,000 that will be capitalized in a general fixed asset account group or accounted for as an infrastructure improvement. Examples include equipment, software, facilities, and roads.

**Cash Basis** - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Concurrency** - Term used for a set of land use regulations counties are required by the State of Washington to adopt to ensure new development does not outpace the county's ability to handle it. Concurrency requires there be enough infrastructures in place to handle new development in areas such as roads, parks, sewer, water, drainage, storm water, solid waste, and transportation.

**Continuing Appropriations** - An appropriation which, once established, is automatically renewed without further legislative action, period after period, until altered, revoked or

expended.

**Debt Limit** - The maximum amount of gross or net debt which is legally permitted.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

**Deficit** - The excess of expenditures over revenues during an accounting period.

**Double Entry** - A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

**Encumbrance** - Commitments for unperformed contracts for goods or services.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures** - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

**Expenses** - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

## Terms continued

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Whatcom County's fiscal year begins on January 1 and ends on December 31.

**Fixed Assets** - Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** - The difference between the assets and the liabilities of governmental funds and trust funds.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles** - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices

and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**Governmental Accounting Standards Board** - The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grants** - External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

**Interfund Transfers** - Interfund transfers are a type of interfund transaction. There are two types of interfund transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

**Residual Equity Transfers** - These transfers are the nonrecurring or non-routine transfers of equity between funds.

## Terms continued

**Operating Transfers** - All other interfund transfers are operating transfers. These transactions are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Fund** - A fund used to account for the 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.

**Liabilities** - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

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

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, 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 except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal

accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**Proprietary Fund Types** - Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

**Revenues** - (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

**Unencumbered Appropriation** - That portion of an appropriation not yet expended or encumbered.



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