

Whatcom County

2013-2014 Final Budget



Volume 1

General Information,
Summaries & Appendix

Jack Louws
County Executive

Whatcom County 2013-2014 Final Budget

Volume 1
General Information,
Summaries, Appendix

Whatcom County 2013-2014 Final Budget

County Executive

Jack Louws

Prepared by the
Administrative Services Department

Executive's Project Manager

Dewey Desler

Administrative Assistant

Tawni Helms

Finance Manager

Brad Bennett

Budget Staff

Marianne Caldwell

Kristin Frank

Kellie Eiswald

Jeff Klingensmith

Graphic Design

Sara Winger

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 of Mount Baker and the Twin Sisters, from Blanchard Mountain
Photo by Marianne Caldwell © March 2013



Table of Contents - Volume 1

Executive’s Letter of Transmittal	1
-----------------------------------	---

General Information	5
---------------------	---

About the Area / Map	5
Whatcom County History	6
About the Area (Topography, Climate, Demographics)	7
Whatcom County Government	9
Strategic Planning	10
Whatcom County Government Organizational Chart	11
Whatcom County Government Departments	12
Creating the County Budget	15
Financial Management Policies	17
Basis of Accounting and Budgeting	21
Whatcom County Fund Structure	22

Budget at a Glance	27
--------------------	----

Whatcom County’s 2013-2014 Budget at a Glance	27
Revenue and Expenditure History	28
Source of County Revenues in 2013-2014	30
Distribution of County Expenditures in 2013-2014	31
Expenditures by Category	32
Revenue History by Type	33
Expenditure History by Type	34
Expenditure and Revenue Category Descriptions	35

Budget Summary	37
----------------	----

The Whatcom County 2013-2014 Budget in Summary (Introduction)	37
---	----

Summary of Budgeted Revenues and Expenditures by Fund37
 General Fund Summary.....38
 Note 1 - Changes in Ongoing Revenue39
 Note 2 - Changes in Ongoing Expenditures.....40
 Note 3 - One-Time Expenditures41
 General Fund Revenues.....42
 General Fund Expenditures48
 2013 Beginning and Ending Fund Balances.....54
 2014 Beginning and Ending Fund Balances.....55
 Undedicated General Fund Resources56
 Road Fund Revenues60
 Road Fund Expenditures.....62
 Other Funds Revenues.....64
 Other Funds Expenditures68
 Other Funds Revenues and Expenditures Notes.....71
 Whatcom County Work Force History - 2009 to 2014.....74

Long Term Debt **75**

Whatcom County and Long Term Debt.....75
 Debt Capacity Limited by State Law75
 General Obligation Bonds.....77
 Interfund Loans78

Capital Planning **79**

Whatcom County and Capital Planning.....79
 Six-Year Capital Improvement Program 2013-2018.....79
 Six-Year Transportation Improvement Program 2013-2018107
 Impact of Capital Improvements on Operating Budgets.....110

Revenue Summary 113

Revenue Summary113

Budget Ordinance and Resolutions 127

2013-2014 Whatcom County Budget Ordinance127
Authorized Positions.....132
2013 Flood Control Zone District Budget Resolution143
2014 Flood Control Zone District Budget Resolution145

Project Budgets 147

Project Budgets147
Public Works Department.....148
Sheriff's Department.....152

Appendix 153

Budget Development Guidelines.....153

Glossary of Acronyms and Terms 155

Glossary of Acronyms.....155
Glossary of Terms.....157

For Departmental Budgets, see Volume 2



**WHATCOM COUNTY
EXECUTIVE'S OFFICE**

County Courthouse

311 Grand Avenue, Suite #108

Bellingham, WA 98225-4082



January 1, 2013

To: Citizens of Whatcom County

I am pleased to submit the biennial budget for 2013 and 2014. In many ways, this budget builds on the hard work and discipline of the previous administration that set in place important fiscal principles to weather the greatest economic recession of our lifetime. The last four years proved that prudence and fiscal responsibility will ultimately secure a sustainable future for Whatcom County.

As we begin to climb out of the recession, our goal is to sustain core programs and to start investing in deferred capital projects. We need technology-based investments to ensure safe, efficient, and quality performance of our public service mission. This important mission includes public safety, judicial services, land use planning and regulation, public health and human services, protection of natural resources and our public assets including roads and highways, flood concerns, water management, economic development and intergovernmental cooperation. The budget before you prioritizes mandated, core county services and applies our limited revenues to those vital public services. The budget was built using the guidelines developed by the budget team and adopted unanimously by the Council in May.

The successful completion of this budget was accomplished by dozens of employees and managers across all departments who continue to find new, and less than obvious ways, to economize and refocus resources. The budget team and our Finance Division together with department and elected official leadership spent quality time going over every line item, and carefully proposing a budget that maximizes county government performance. The budget we are presenting has been frugally built to maintain a secure and sustainable financial future for Whatcom County government.

The proposed 2013 budget totals \$181,256,579 which is \$16,109,141 less than the amended 2012 budget. In 2014, the total budget will be reduced even further to \$171,492,435. The General Fund (GF), which supports a majority of the traditional services that the public expects of the County, will decrease slightly in 2013. The GF expenditure budget in 2012 is \$78,506,258 and in 2013 will be \$76,847,853. Revenues budgeted in 2012 are

\$73,016,773, while in 2013 they will be \$73,220,541. The County traditionally spends less than the full amount budgeted which closes the gap between expenditures and revenues.

The budget guidelines asked leaders to re-evaluate services to appropriate and sustainable levels and to remove the barriers that prevented the delivery of more efficient service. This review of programs and services helped to identify real savings. For instance, managers reviewed the vehicle fleet to identify and remove surplus vehicles from the county's inventory. Reductions in costs will result from this smaller fleet and will maximize the useful life of vehicle equipment.

In this budget, fund reserves will be sufficient to provide the following:

- Fund operations without borrowing
- Preserve a favorable bond rating
- Cover emergencies
- Protect assets
- Finance priority long-term capital projects.

Because fund reserves have been maintained at sufficient levels, and we have reduced debt over the past 10 years to very low amounts, we are able today to consider investing in long-term capital projects. In 2012, we made our final general obligation bond payment for the courthouse improvement debt borrowed in 1991, saving the General Fund \$439,000 per year.

This budget funds high-priority technology projects to replace an antiquated county phone system and the Sheriff's Office records management system. The 2013 – 2014 budget also provides for the first phase of the jail development project that includes the recruitment of a jail planner and possible land acquisition. Other key capital projects include the completion of the Assessor-Treasurer's computer system and moving several Public Works Department road and flood projects to the top of the list. We will reduce lease payments by consolidating many of the Health Department staff into the Girard Street and Civic Center buildings. We will continue to explore options to save future facility costs and centralize other county services.

There are remaining budget issues currently being determined; in particular, outside service contracts still in negotiations, as well as important labor agreements. Once these are concluded, we will make the necessary budget adjustments.

An important consideration affecting the 2013 budget, especially the General Fund, has been the slow rate of revenue growth. While Whatcom County expenditures continue to increase, primarily through wages

and benefits, revenues remain relatively flat. Without careful attention to expenditure levels, these limited revenues would lead to a shrinking reserve fund. Again, I would like to thank our resourceful leaders who have risen to the challenge and have submitted well-balanced and efficient budgets. Also, thanks to our employees, who have consistently helped to reduce the budget by hundreds of thousands of dollars through furloughs, closure days, cross training and work improvements and who continue to approach their work with efficiencies in mind.

Preparing a well-balanced, efficient budget is no easy task. Working with the Council and staff, we can continue to overcome economic challenges and build a sustainable and bright future for our community.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Louws', with a stylized flourish at the end.

Jack Louws
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, fires, and floods, the mine closed too. Speculators



A sunrise over Lake Whatcom.

ying 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 2,107 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 (2012 estimated)

Whatcom County	203,500
Bellingham	81,360
Blaine	4,760
Everson	2,520
Ferndale	11,830
Lynden	12,340
Nooksack	1,370
Sumas	1,399
Population Density	96.59 per sq mile
Median age	36.89 years old
Median household income (2010)	\$49,294
Median housing resale price	\$254,500
Avg. mo. apartment rent (1 bdrm)	\$715

Cost of Living Index (Standard)

Housing	136.0%
Transportation	116.9%
Utilities	84.5%
Service/ Misc.	105.3%
Health Care	117.3%
Grocery Items	111.4%
Total Index vs. U.S. average	114.5%

Reported Index Crimes (2011)

Arson	25
Robberies	74
Rapes	97
Murder	3
Aggravated Assaults	275

Motor Vehicle Thefts	229
Burglary	1,436
Larceny	4,708

Health Care

Hospitals	1
Physicians	Approx. 420
Citizen to Physician Ratio	Approx. 481/1

Economy/ Employment

Unemployment Rate (Dec 2012)	6.9%
------------------------------	------

Top Ten Employers

St. Joseph Hospital	2,751
Western Washington University	2,196
Bellingham School District	1,278
City of Bellingham	840
Whatcom County	838
BP (Cherry Point Refinery)	800
Sodexo Services	726
Ferndale School District	685
Heath Techna	610
Fred Meyer Grocery	578

Taxation

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.4 to 2.2%
Total Sales Tax	7.9 to 8.7%

Higher Education

Whatcom Community College - Part of the state's community college system, serving an average of 7,800 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 14,800 students.

Whatcom County Government



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

Home Rule Governs Whatcom County

There 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 may obtain a copy of the Whatcom County Home Rule Charter on-line at <http://www.codepublishing.com/WA/WhatcomCountyCH/>.

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

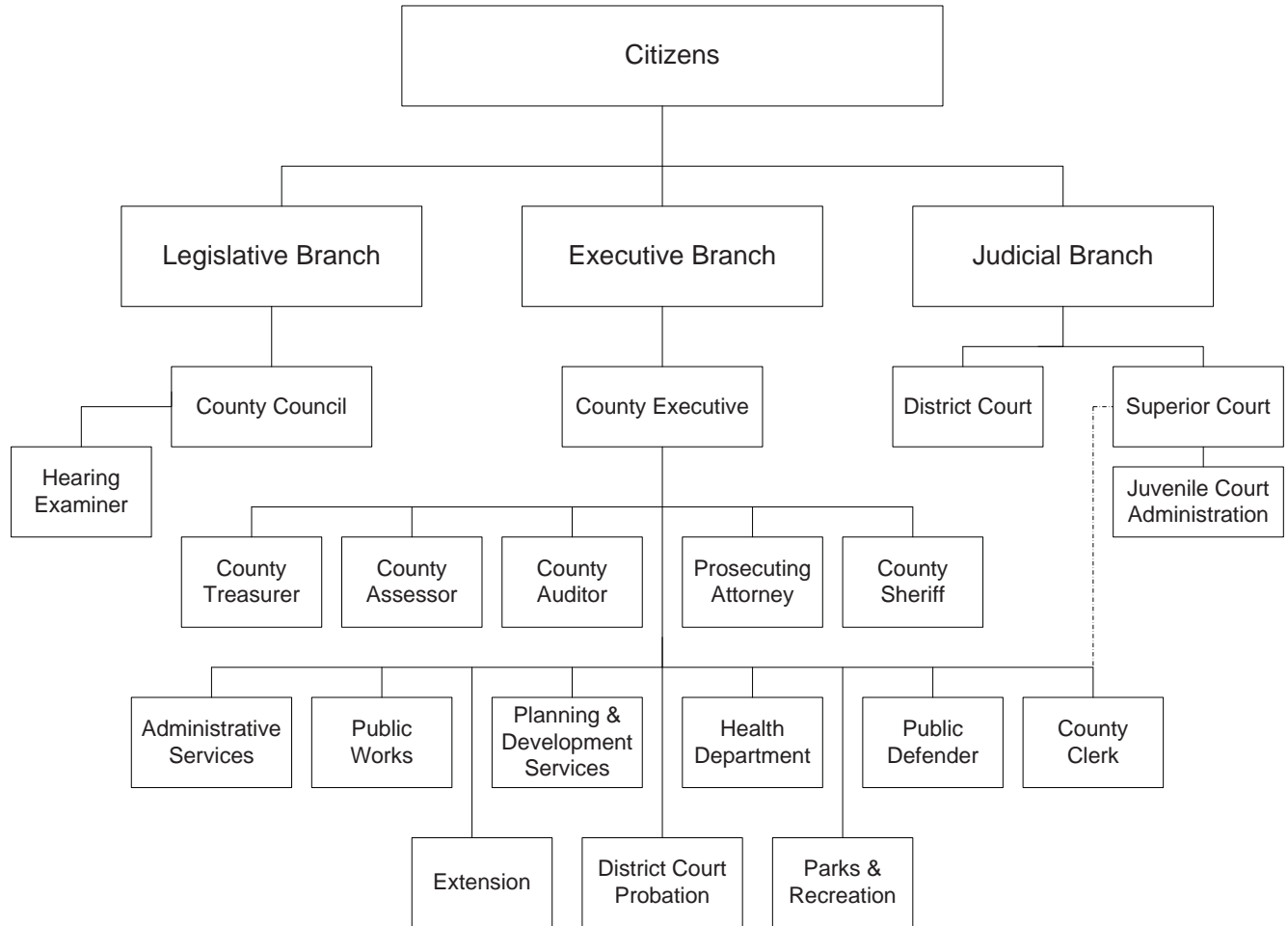
Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe, and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style, and economic opportunities. A vibrant economy and diverse community resources provide 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 documents, issues marriage licenses, and motor vehicle and vessel licenses. This office also oversees the internal audit function for the County.

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, conflict counsel, and guardian ad litem 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), 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, complaints and requests, and represents the county

Whatcom County Government Departments continued

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, 4-H, 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 on site sewage system oversight, 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 or operates eight senior activity centers, a community

center, thirty-five parks, natural resource areas and beach/ water access sites, an outdoor program, sixty miles of trails, and a visitor 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, and provides oversight of the Whatcom County Law Library.

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 of the Whatcom County road system in

Whatcom County Government Departments continued

an efficient, cost effective manner that provides safe travel for the public. In addition, Public Works provides year-round ferry service to Lummi Island, fleet management, flood control, solid waste management, noxious weed control, and 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 and 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 May or June of even years, the County Council convenes a “budget retreat” where members review and provide feedback on guidelines proposed by the County Executive in building the biennial budget.

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 during the first quarter 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:

May/ June.....	Budget Planning (Retreat)
End of June	Release of Budget Instructions
Beginning of August	Dept budget requests due
Mid-August thru Mid-September.....	
.....	Dept Heads meet with Executive’s Office
Mid-October.....	Executive’s Budget delivered to Council
Mid-October thru Mid-November.....	
.....	Council Finance Committee Hearings
Mid to Late November.....	Council adopts budget
First Quarter of First Budget Year.....	
.....	Final Budget Document Publication

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, 2013 and ending December 31, 2014. 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, and 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 by February 15, May 15, August 15, and November 15. These reports provide comparative data, amended projections, and other vital financial information for general fund and other fund activity.

Quarterly financial reports are available to the public and on the Whatcom County website at www.co.whatcom.wa.us/as/finance/index.jsp.

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 one-time 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

Financial Management Policies continued

position as one in need of review. No appropriated funds may be expended for regular staffing except for those positions specifically identified in the budget ordinance.

Pursuant to Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and 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 restricted and dedicated money shall be expended

first in support of the operations of the fund. Any money remaining unspent shall be considered unused general fund subsidies previously provided to the fund and available for transfer back to undesignated general fund equity accounts. If it can be conclusively established that any portion of the remaining money resulted from unexpended dedicated amounts, then such amounts shall be placed in a reserved equity account and only expended for activities allowed under the law for the activity so involved.

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

State Surcharges on Fines

It shall be the policy of Whatcom County to levy the state's surcharge on all fines, in addition to all the fines set by District Court, rather than deducting the surcharge from the county's share of such fines.

Pursuant to the RCW 46.63.110(3).

Revenue Shortfalls

Expenditure authority is granted based on revenue projections contained in each department's budget. If it is evident that a department's revenues will fall short of the budgeted amount 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.

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 - Purchasing System, and applicable state laws.

Financial Management Policies continued

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.

Pursuant to the Whatcom County Code, Chapter 10.34.030 Ferry Rates - Use of ferry user fee revenues.

Basis of Accounting and Budgeting

Basis 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.

The modified accrual basis is a mixture of the cash and accrual basis. To be recognized as a revenue or expenditure, the actual receipt or pay-out of cash must occur soon enough after a transaction or event has occurred to have an impact

on the amount of money currently available to spend. Revenues are recognized in the accounting period in which they become measurable and available. Revenues are available when collected either during the current period or soon enough after year-end to be able to pay year-end liabilities. Major revenues that usually can be accrued at year-end are grants and interest income. Major revenues that are usually not accrued because they are either not available soon enough to pay year-end liabilities or are not able to be objectively measured include taxes, licenses, permits, and fines and forfeitures.

Expenditures are recognized in the accounting period in which a measurable liability is incurred. The exception is unmatured principal and interest on 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 qualify as expenditures and are either charged against the following year's budget or cancelled. Encumbrances set aside budget authority to cover commitments made for contracts for goods or services which haven't been received or performed yet.

Whatcom County Fund Structure

As 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 (e.g., 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 or has available in reserves. 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.

Veterans' Relief

A fund to provide financial assistance and services to indigent veterans and their families/ 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.

REET Electronic Technology

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

Whatcom County Fund Structure continued

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 additional recording fees (per document) that provide 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.

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.

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.

Solid Waste Management

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

Whatcom County Convention Center

A fund used to promote tourism and overnight visits to Whatcom County.

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 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 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

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

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.

Whatcom County Fund Structure continued

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 incidents and 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.

Conservation Futures

A fund created to collect 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.

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.

2010 Limited Tax G.O. and Refunding Bond

A fund to account for the redemption of bonds that were issued to refinance outstanding bonds from the 1997 and 1998 issues. Those issues paid off interfund loans for the courthouse remodel, the purchase of the civic center building, and the refinancing of a 1991 bond issue. In addition, this issue contains Recovery Zone Development Bonds to finance the jail and juvenile detention fire alarm and electronic exiting control systems replacement project.

Whatcom County Fund Structure continued

Capital Projects Funds

Capital Projects Funds are established in Whatcom County to account for financial resources dedicated 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 dedicated for repair, replacement, improvements, and maintenance of existing facilities and equipment for parks, recreation equipment, and senior centers.

Civic Center Improvement Fund

A fund established to account for the capital project of repairing the exterior envelope of the Civic Center Building.

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.

East Whatcom Regional Resource Center Fund

A fund established to account for the capital project of constructing a community center located in the Columbia Valley area of Whatcom County.

Yew Street Road Construction Fund

A fund established to account for a road construction project on Yew Street Road in an area of the county adjacent to the City of Bellingham.

Lincoln Road Construction Fund

A fund established to account for a road construction project on Lincoln Road located in the Birch Bay/ Blaine area of the county.

2010 Jail Improvement Fund

A fund established to account for the capital project of replacing the jail and juvenile detention fire alarm and electronic exiting control systems.

Lummi Nation Lease Fund

A fund created to set aside capital project funds for future traffic safety improvement projects on the Lummi Reservation in accordance with the terms of the Gooseberry Point Ferry Dock lease agreement.

Sheriffs Records Management System Fund

A fund established to account for the replacement of the Sheriff's Office indexing records system with a modern industry standard, automated information system that is NIBRS (National Incident Based Reporting Standard) and NIEM (National Information Exchange Model) compliant.

Whatcom County Fund Structure continued

Rural Road Safety Program Fund

A fund established to account for road projects throughout the county which focus on intersection safety and preventing run-off-the-road crashes.

Birch Bay Drive and Pedestrian Facility

A fund established to account for the design and construction of a berm with promenade along Birch Bay Drive.

Birch Bay – Lynden/ Portal Way Signalization/ Improvements

A fund established to account for various improvements to Birch Bay – Lynden and Portal Way roads.

Potter Road/ South Fork Bridge Replacement

A fund established to account for the replacement of the Potter Road Bridge over the South Fork of the Nooksack River.

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, information technology, and self insurance.

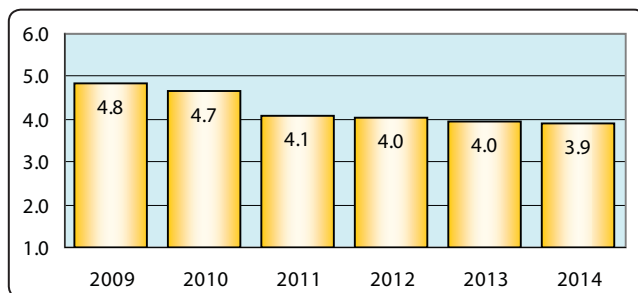
2013-2014 Budget at a Glance

In 2010 Whatcom County's population was 201,140. By 2014, the number of citizens in this county is expected to exceed 210,000. 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 and 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 3.9 by 2014 due to economic conditions (see chart below).

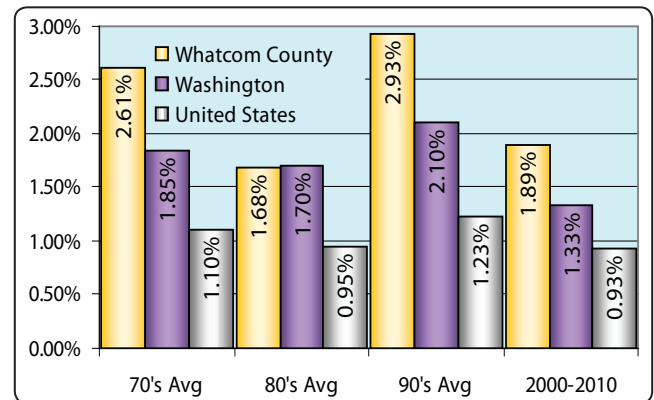
County Employees Per 1,000 in Population



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

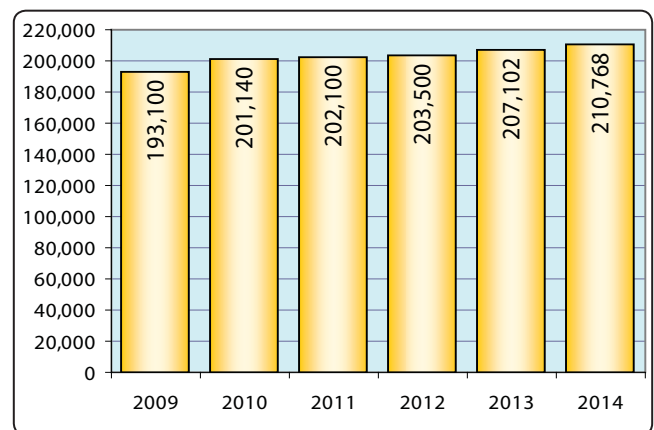
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

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.

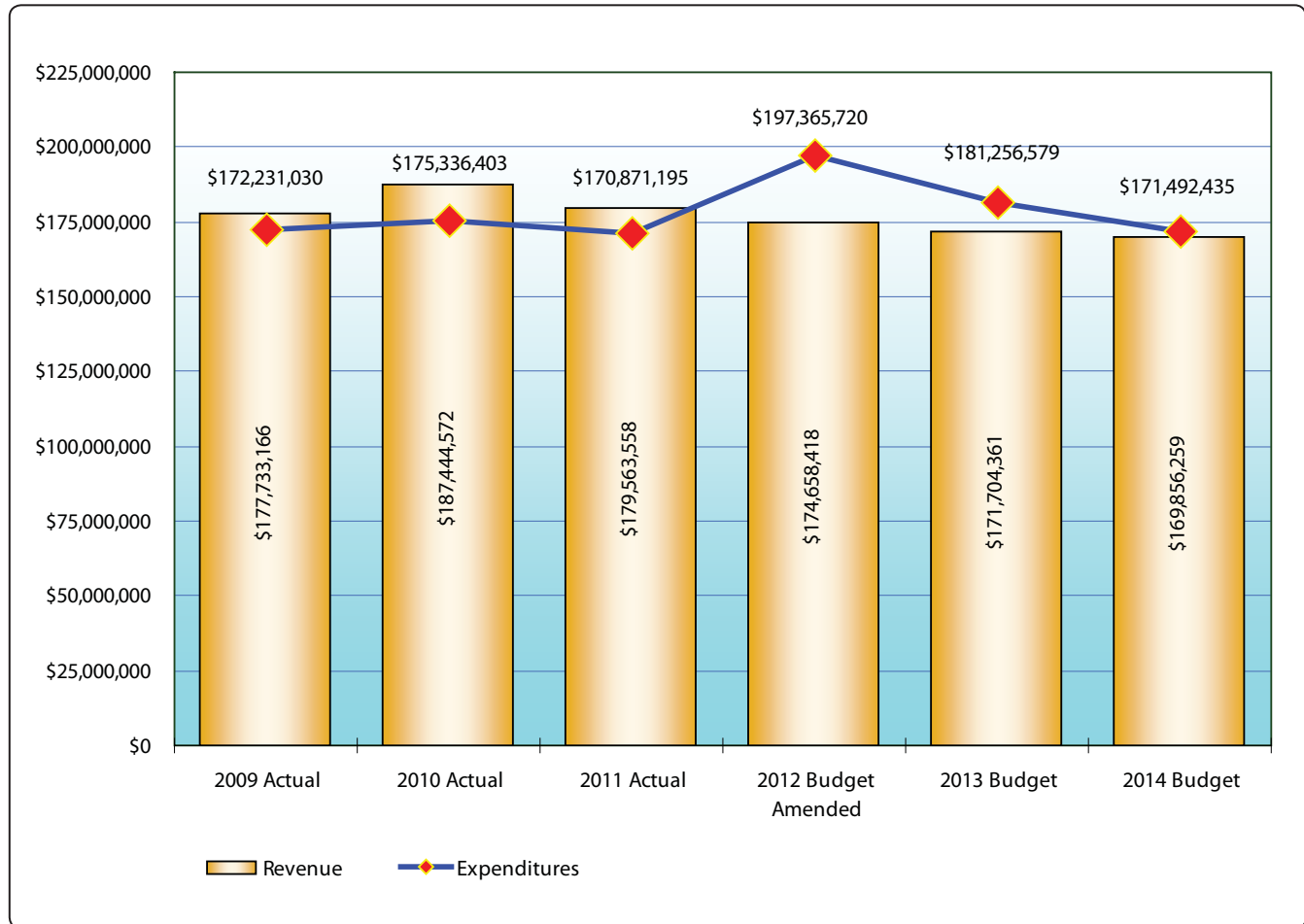
Whatcom County Population 2009-2014



Source: Washington State Office of Financial Management; 2013-2014 Population figures are estimates based on the Whatcom County Comprehensive Plan projected growth rate.

Revenue and 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). Furthermore, 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. In addition, departments usually do not spend out their entire expenditure budget so that actual spending is in line with actual revenues as can be seen from prior year results.

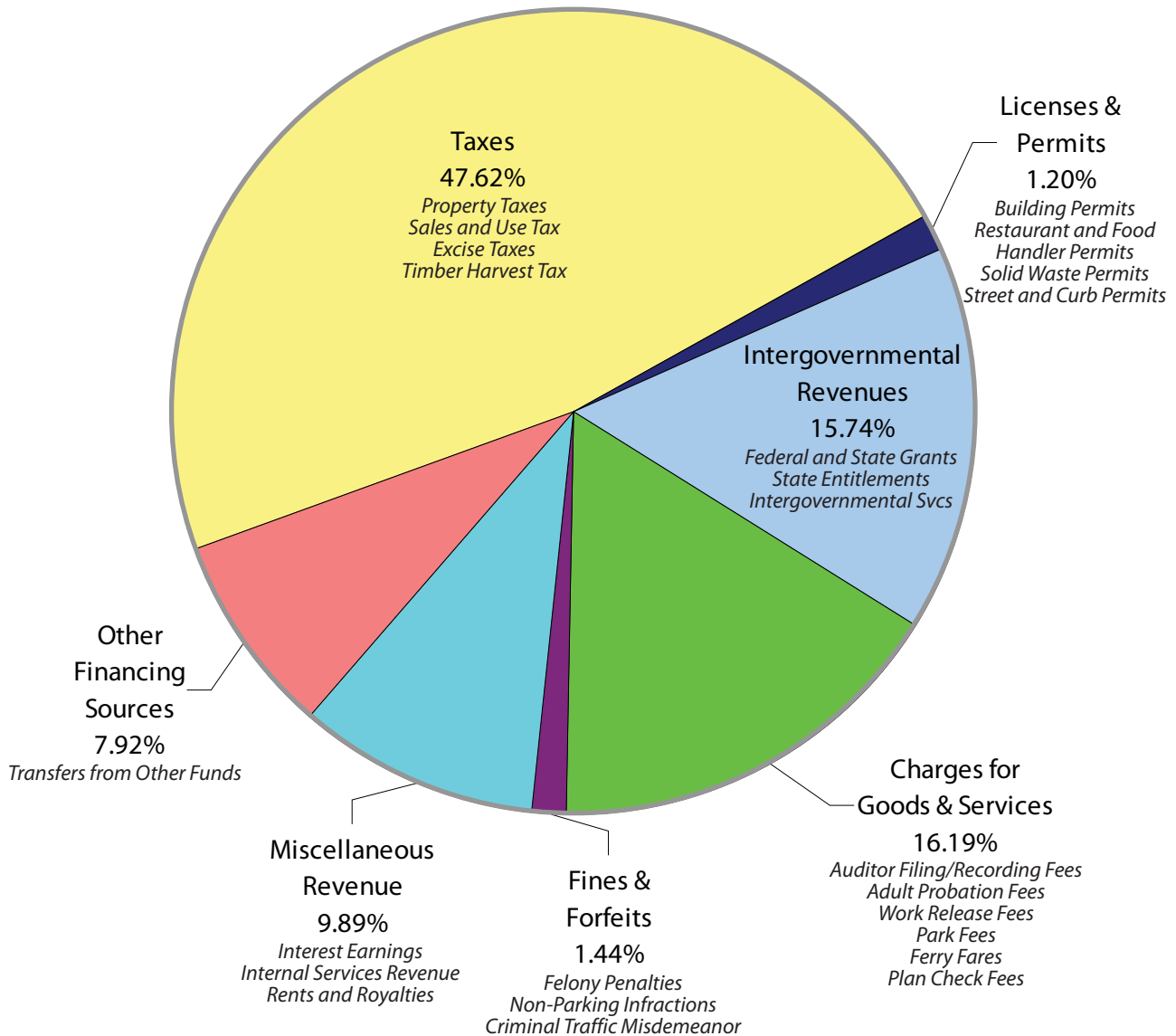
Revenue and Expenditure History Detail

	2009 Actual	2010 Actual	2011 Actual	2012 Budget Amended	2013 Budget	2014 Budget
Revenues						
Taxes	73,092,812	75,212,440	77,746,985	77,333,427	80,643,164	81,999,867
Licenses and Permits	2,318,035	2,314,115	2,091,213	2,062,650	2,011,900	2,076,150
Intergovernmental Revenues	33,880,185	35,902,412	34,019,486	32,532,342	28,539,252	25,232,520
Charges for Goods and Svcs	24,691,561	23,876,540	24,710,231	24,658,340	27,561,337	27,730,877
Fines and Forfeits	1,999,178	2,317,106	2,158,149	2,373,994	2,603,900	2,323,900
Miscellaneous Revenue	19,230,059	18,570,659	17,937,376	19,605,722	16,831,051	16,962,408
Other Financing Sources	22,521,336	29,251,300	20,900,118	16,091,943	13,513,757	13,530,537
Total Revenues	177,733,166	187,444,572	179,563,558	174,658,418	171,704,361	169,856,259
Expenditures						
General Government	43,590,941	43,438,860	43,976,222	49,131,422	46,428,158	46,555,326
Security of Persons/Property	39,612,011	39,638,421	39,285,410	42,657,936	40,536,705	39,723,806
Physical Environment	5,886,626	5,992,307	4,925,993	9,725,113	9,242,100	8,253,393
Transportation	26,196,254	25,854,651	27,469,584	31,495,734	30,439,753	31,874,989
Economic Environment	3,224,049	3,202,329	3,461,927	4,627,186	5,176,086	5,003,610
Mental and Physical Health	12,433,474	12,522,897	12,859,280	16,123,204	16,207,802	16,275,619
Culture and Recreation	4,337,790	4,201,731	4,003,550	4,762,234	4,574,568	4,564,145
Capital Outlay	13,613,237	13,178,038	13,115,136	22,415,501	10,570,511	5,346,016
Debt Service	1,996,189	5,343,845	2,232,818	1,206,170	536,139	494,994
Other Financing Uses	21,340,459	21,963,324	19,541,275	15,221,220	17,544,757	13,400,537
Total Expenditures	172,231,030	175,336,403	170,871,195	197,365,720	181,256,579	171,492,435
Excess of Revenue Over (Under) Expenditures	5,502,136	12,108,169	8,692,363	(22,707,302)	(9,552,218)	(1,636,176)

Notes: These figures represent all Whatcom County funds combined.

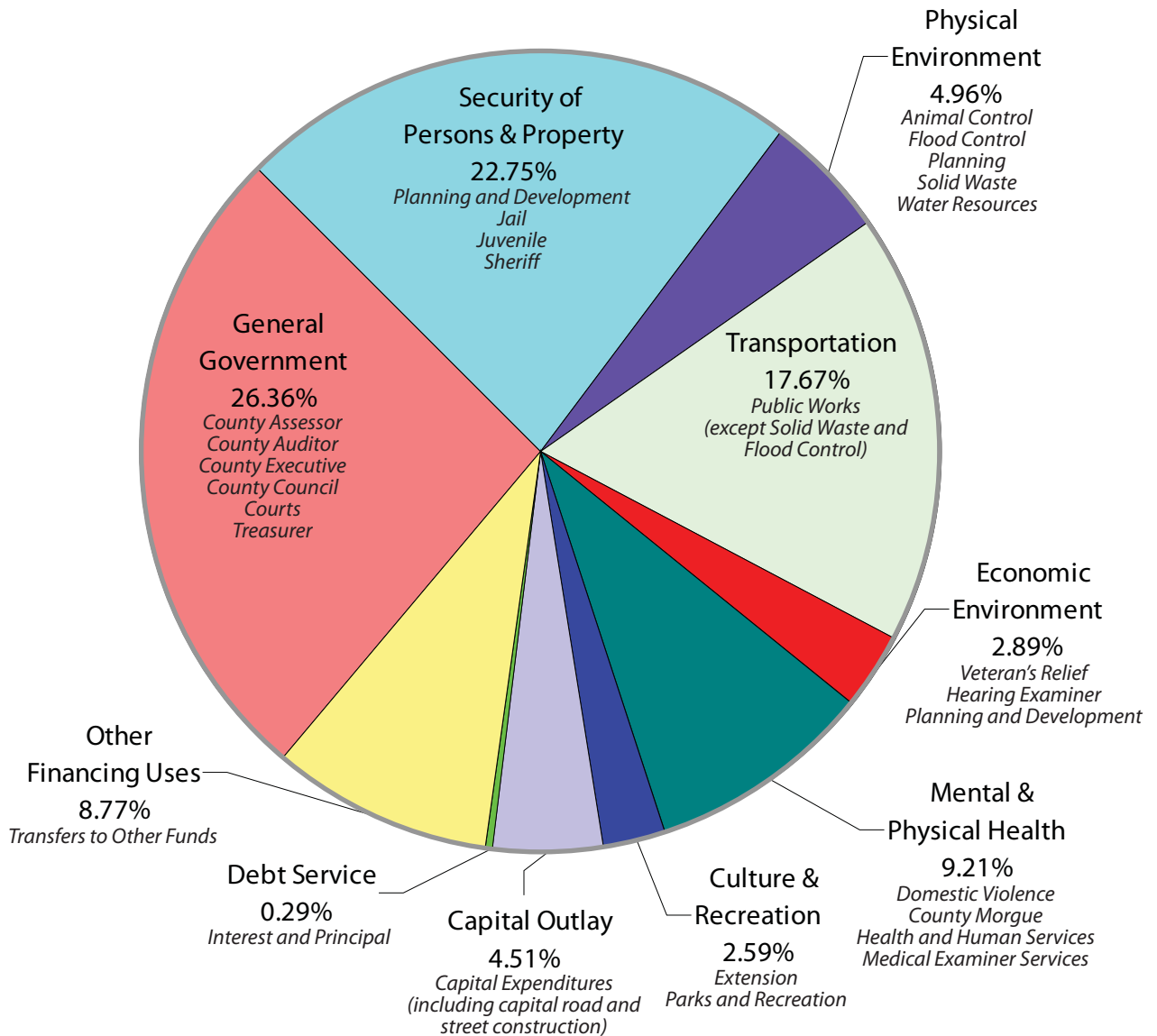
Regarding negative balances in budget years – For 2013 and 2014, Whatcom County is planning for a 3% lapse in budgeted operating costs in the General Fund and limited use of fund balance reserves for capital projects. For 2012, the county expects significant budget lapses in several funds due to changing circumstances such as actual medical and retirement benefit rates being lower than budgeted, unspent community pass-through grant projects expiring or delayed, vacant position hiring delays, etc. 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 2013-2014



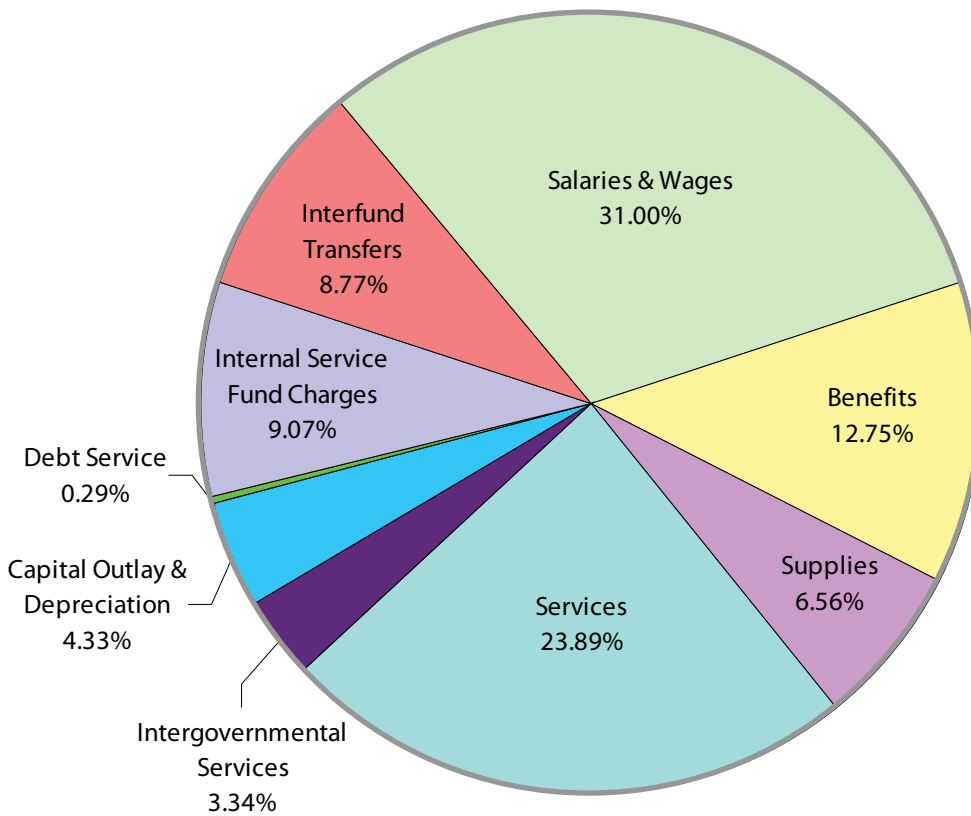
Notes: The chart above represents all Whatcom County funds combined.
The categories above are from the Washington State Budgeting, Accounting and Reporting System. See page 35 for descriptions.

Distribution of County Expenditures in 2013-2014



Notes: The chart above represents all Whatcom County funds combined.
The categories above are from the Washington State Budgeting, Accounting and Reporting System. See page 35 for descriptions.

Expenditures by Category in 2013-2014

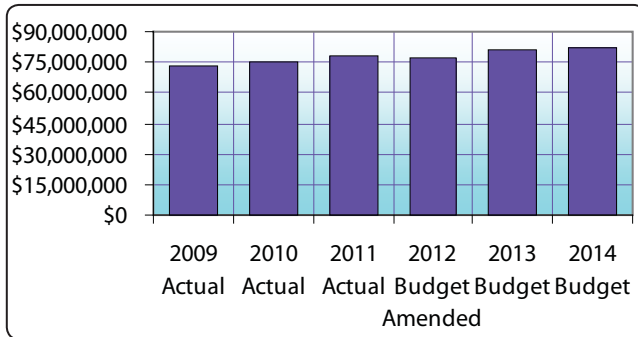


	2009 Actual	2010 Actual	2011 Actual	2012 Budget Amended	2013 Budget	2014 Budget
All Funds						
Salaries and Wages	51,789,935	52,351,015	51,385,939	54,799,692	54,084,074	55,248,675
Benefits	20,324,735	20,334,978	20,165,065	24,139,450	22,025,119	22,964,721
Supplies	8,645,347	8,861,627	9,752,587	11,398,312	11,547,122	11,606,244
Services	32,672,858	31,216,156	33,189,823	44,255,373	42,928,240	41,359,530
Intergovernmental Services	5,980,134	5,751,042	5,557,791	9,383,635	6,463,739	5,308,683
Capital Outlay and Depreciation	12,911,414	12,638,686	12,631,934	19,490,447	10,242,600	5,017,100
Debt Service	1,996,189	5,343,845	2,232,817	1,206,170	536,139	494,994
Internal Service Fund Charges	16,569,960	16,875,738	16,413,965	17,471,426	15,884,789	16,091,951
Interfund Transfers	21,340,458	21,963,316	19,541,274	15,221,215	17,544,757	13,400,537
Total Expenditures	172,231,030	175,336,403	170,871,195	197,365,720	181,256,579	171,492,435

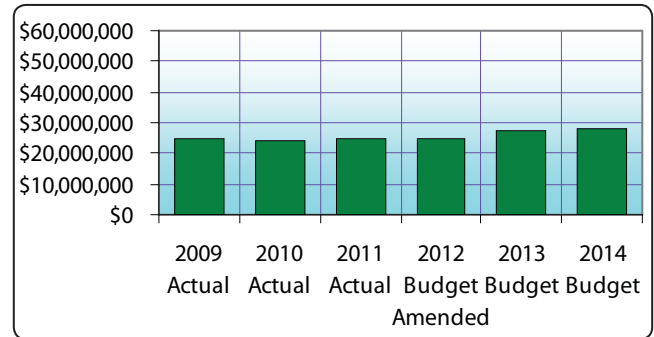
Notes: The charts above represent all Whatcom County funds combined.
The categories above are from the Washington State Budgeting, Accounting and Reporting System. See page 35 for descriptions.

Revenue History by Type

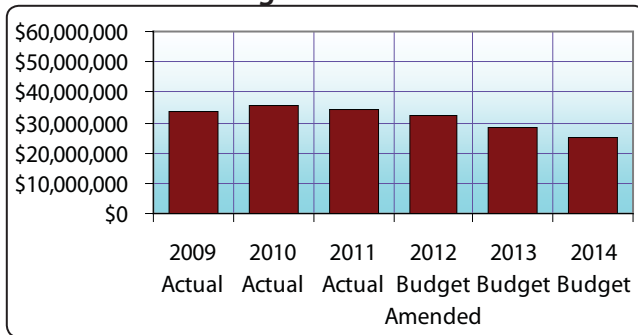
Tax Revenues



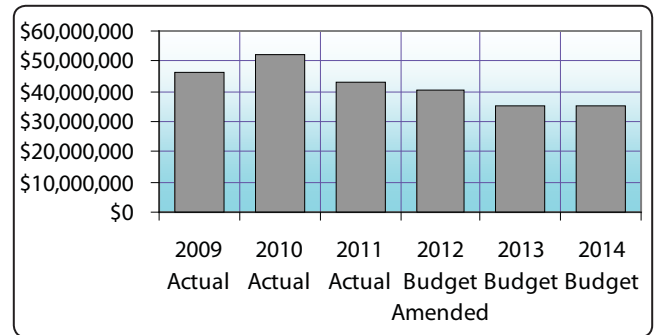
Fees for Service



Intergovernmental Revenues



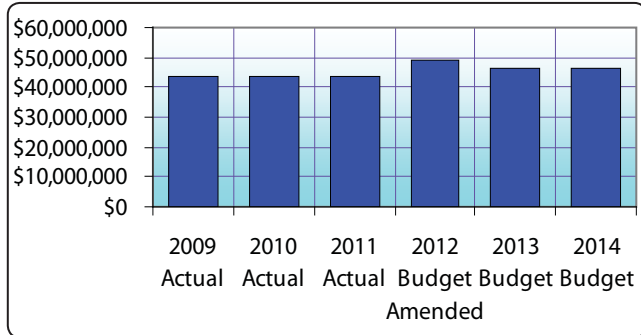
All Other Revenues



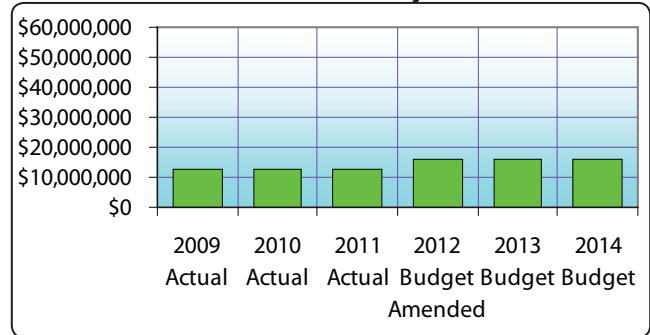
Note: The charts above represent all Whatcom County funds combined.

Expenditure History by Type

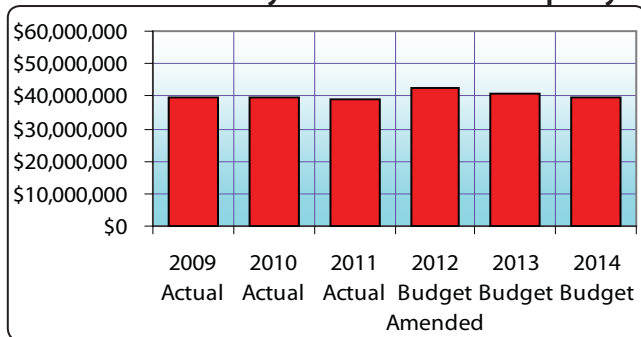
General Government



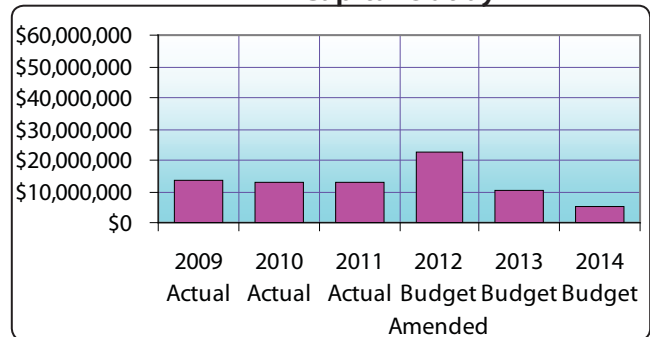
Mental and Physical Health



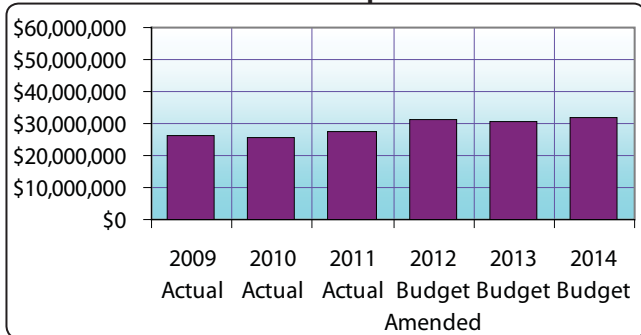
Security of Persons and Property



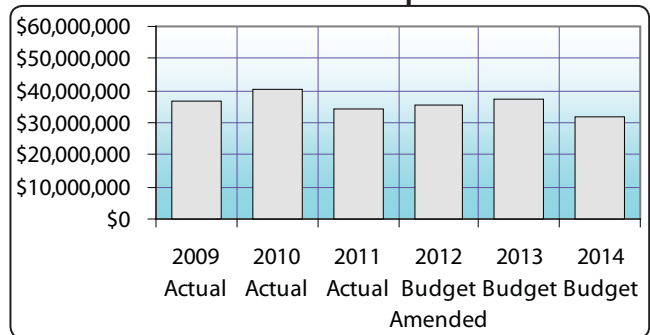
Capital Outlay



Transportation



All Other Expenditures



Note: The charts above represent all Whatcom County funds combined.

Expenditure and Revenue Descriptions

Note: These categories are based on the Washington State Budgeting, Accounting and Reporting System (BARS).

Revenues

Taxes - Revenue derived from legislatively authorized charges.

Licenses and 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 and Services - Fees and charges for goods and professional or other services rendered.

Fines and 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 and 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 and Physical Health - A major class of services provided for the care, treatment, and control of mental and physical illness.

Culture and Recreation - A major class of services to provide culture and recreation to the community.

Benefits - Include retirement, social security, medical, dental, vision, disability, employee assistance program, life insurance, and workers compensation benefits for employees.

Services - Include professional services, subcontracted services, travel and registration, telephone and communications, utilities, insurance premiums, repair and maintenance, software maintenance contracts, and miscellaneous expense items. Subcontracted services include construction contracts, mental health and substance abuse counseling, case management, guardian ad litem, dependency attorney, jail health, and various other service contracts.

Intergovernmental Services - Include countywide Medic One services, WhatComm 911 communications, support for Northwest Regional Council, and other smaller contracts with other governments.

Interfund Services - Services performed internally on behalf of other county departments. Include accounting, human resources, information technology, facilities management, vehicle and equipment fuel, maintenance and replacement, materials (gravel, oil, paint, plants, culverts, etc) provided to the Road and Flood funds, and postage.

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.

The 2013-2014 Budget in Summary

This section provides a summary of the 2013-2014 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 on a project-by-project basis and require separate budget ordinances.

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

Fund/ Year	Budgeted Revenue			Budgeted Expenditures		
	2012 (Amended)	2013	2014	2012 (Amended)	2013	2014
001 General Fund	73,016,773	73,220,541	73,998,190	78,506,259	76,847,853	75,591,262
108 County Road	25,847,818	26,297,238	23,980,401	29,825,103	26,614,249	21,253,878
118 Jail Fund	12,152,036	12,084,550	12,428,621	13,093,415	12,713,574	12,946,211
169 Flood Control Zone	6,211,888	4,753,180	3,903,431	6,785,365	6,235,251	4,731,831
501 ER&R	9,296,847	9,883,390	9,861,074	10,755,841	12,925,590	12,738,614
507 Admin. Services	20,602,693	18,764,790	18,948,972	21,046,430	19,760,270	19,960,332
All Other Funds	27,530,363	26,700,672	26,735,570	37,353,307	26,159,792	24,270,307
Total	\$174,658,418	\$171,704,361	\$169,856,259	\$197,365,720	\$181,256,579	\$171,492,435

General Fund Summary

		Projected 2012	Budget 2013	Budget 2014
Ongoing Revenues				
Budgeted Revenues (Note 1)	*	72,460,176	72,956,991	73,898,718
Decreased Revenue Projections		(150,000)	-	-
Continuing Appropriations		165,536	-	-
Supplemental Budgets		95,772	-	-
Total Revenue		\$72,571,484	\$72,956,991	\$73,898,718
Ongoing Expenditures				
Budgeted Expenditures (Note 2)		75,916,819	74,550,107	75,306,690
Estimated Payroll and Benefit Savings		(2,622,000)	-	-
Continuing Appropriations		342,590	-	-
Supplemental Budgets		1,821,060	-	-
Total Ongoing Expenditures		\$75,458,469	\$74,550,107	\$75,306,690
Operating Surplus (Deficit)		(2,886,985)	(1,593,116)	(1,407,972)
One-time Expenditures - Net (Note 3)	*	\$(80,500)	\$2,034,196	\$185,100
Beginning Fund Balance		\$9,855,407	\$9,157,609	\$7,835,733
Operating Surplus (Deficit)		(2,886,985)	(1,593,116)	(1,407,972)
Less Net One-time Add'l Srvs Req (Note 3)	*	(80,500)	(2,034,196)	(185,100)
Budget Lapse	**	2,269,687	2,305,436	2,267,738
Projected Ending Fund Balance		\$9,157,609	\$7,835,733	\$8,510,399
Interfund Loan Adjustment		2,138,882	1,950,157	1,755,770
Adjusted Projected Ending Fund Balance		\$11,296,491	\$9,785,890	\$10,266,169

* Ongoing revenues above do not include one-time revenues of \$263,550 and \$99,472 for 2013 and 2014, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "Net One-Time Additional Service Requests" shown on page 41.

** Budget lapse projection used in the 2012 budget is 3%. The projected budget lapse for 2013-2014 is 3%.

General Fund Summary Notes

Note 1 - Changes in Ongoing Revenue

2012 Budgeted Revenues	\$ 72,460,176
-------------------------------	---------------

2013 Revenue Changes:

• Property Tax (New Construction)	\$ 216,567
• Property Tax (Increase in Collections)	\$ 248,573
• Sales Tax	\$ 450,453
• Interest and Penalty on Tax	\$ 340,000
• Federal In Lieu of Taxes	\$ 250,000
• Building Permits	\$ (265,391)
• On-Site Sewage Filing Fee	\$ (122,550)
• On-Site Sewage O&M Fee	\$ 475,000
• On-Site Sewage Septage and Filing Fee	\$ (174,000)
• Criminal Justice Share of EMS Tax	\$ 100,000
• Conservation Futures - Park Ops	\$ 64,526
• Involuntary Commitment Filing Fee	\$ 62,249
• Sheriff Reimbursable Overtime	\$ 52,615
• State Reimb of Non-Support	\$ 82,129
• Drug Task Force JAG Grant	\$ 51,981
• Nurse Family Partnership Health	\$ 216,000
• Liquor Board Profits	\$ 75,594
• Liquor Excise Tax	\$ (133,000)
• REET Processing Fee	\$ (50,000)
• State and Federal Grants Health	\$ (44,728)
• On-Site Sewage Loan Program	\$ (750,000)
• Transfer In REET II Parks Operations	\$ 1,000,000
• Contested Traffic Hearings	\$ 56,500
• Substance Abuse Assessment Fees	\$ (62,757)
• Federal Grants Indirect	\$ (62,792)
• PDS Civil Penalties	\$ (40,000)
• PDS Development Related Fees	\$ (238,135)
• Traffic Infractions	\$ (30,041)
• Bail Bond Forfeitures	\$ (75,000)
• Parking Fees	\$ (28,440)
• Interest Income	\$ (988,759)
• Other Net Changes	\$ (179,779)
2013 Budgeted Revenues	\$ 72,956,991

2013 Budgeted Revenues	\$ 72,956,991
-------------------------------	---------------

2014 Revenue Changes:

• Property Tax (New Construction)	\$ 263,670
• Sales Tax	\$ 423,241
• Interest Income	\$ 100,000
• Liquor Excise Tax	\$ 92,333
• On Site Sewage O&M Fee	\$ 38,000
• Building Permits	\$ 50,000
• Plan Check Fees	\$ 25,000
• Criminal Justice Share of EMS Tax	\$ 25,000
• CTED Drug Task Force Grant	\$ (33,766)
• Health Dept Grants	\$ (137,000)
• Other Net Changes	\$ 95,249
2014 Budgeted Revenues	\$ 73,898,718

General Fund Summary Notes continued

Note 2 - Changes in Ongoing Expenditures

2012 Projected Expenditures	\$ 75,916,819
------------------------------------	---------------

2013 Expenditure Changes:

• Increase Salary and Wages	\$ 466,313
• Decrease Employee Retirement	\$ (246,748)
• Decrease in Employee Health Budget	\$ (572,714)
• Decrease Unemployment	\$ (161,099)
• Position Adjustment Executive Office	\$ (18,548)
• Position Adjustment Juvenile Admin	\$ 15,178
• Increase OPD Funding Public Defender	\$ 17,204
• Reimbursable Overtime Sheriff	\$ 52,360
• Elimination of Assessment Unit Dt Ct	\$ (56,466)
• Elimination State Street lease-Health	\$ (104,472)
• Decrease 2 PDS Positions	\$ (129,234)
• Increase Interfund Fuel	\$ 423,720
• Decrease Interfund Rental ER&R	\$ (674,780)
• Decrease Insurance Prem- Interfund	\$ (348,728)
• Increase Administrative Cost Allocation	\$ 195,592
• Decrease OSS Loan Program	\$ (750,000)

Non-Departmental Changes

• Decrease Animal Control	\$ (49,975)
• Increase LEOFF I Healthcare	\$ 150,000
• Increase Parking Lot Costs	\$ 27,500
• Increase in Leave Payout	\$ 50,000
• Increase in Ambulance Services	\$ 14,184
• Decrease Council of Governments	\$ (10,923)
• Transfer to Jail Project Budget	\$ 1,000,000
• Decrease What-Comm	\$ (15,931)
• Energy Efficiency DOE Grant Funded	\$ (93,600)
• Noxious Weed Transfer Road Fund	\$ (20,000)
• Courthouse Debt Service	\$ (440,141)
• Transfers Election Reserve	\$ (100,000)
• Transfers Emergency Management	\$ (42,094)
• Other Net Changes	\$ 56,690

2013 Budgeted Expenditures	\$ 74,550,107
-----------------------------------	---------------

2014 Expenditure Changes:

• Increase in Salary and Wages	\$ 350,747
• Increase Employee Retirement	\$ 272,480
• Increase Social Security	\$ 31,251
• Increase Building Maintenance Fees	\$ 29,789
• Elimination State Street lease-Health	\$ (205,512)
• Increase Interfund Space Rental Health	\$ 24,897
• Increase Administrative Cost Allocation	\$ 112,188
• Increase in Ambulance Services	\$ 14,326
• Eliminate 1/2 Fire Dist What-Comm	\$ (85,000)
• LEOFF I Healthcare	\$ 200,000
• Other Net Changes	\$ 11,417

2014 Budgeted Expenditures	\$ 75,306,690
-----------------------------------	---------------

General Fund Summary Notes continued

Note 3 - Net One-Time Additional Service Requests

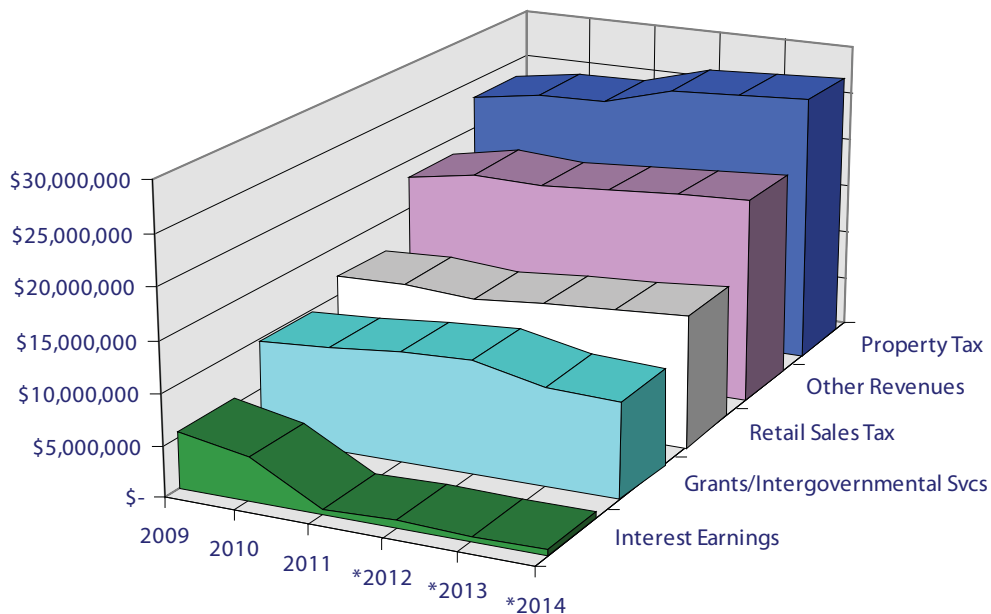
2013

2014

Description	Expenditures
• Phase I Sheriff Records Mgmt System	\$ 1,200,000
• Assess. Treas. System Completion	\$ 635,396
• 2016 Comp Plan Update	\$ 98,900
• E. Whatcom Resource Center Contract	\$ 47,400
• Laserfiche Prosecuting Attorney	\$ 25,000
• Parking Lot Maintenance	\$ 15,000
• WSU Extension Forest Stewardship	\$ 10,000
• Detective Training - Sex Offender	\$ 2,500
Total	\$ 2,034,196

Description	Expenditures
• 2016 Comp Plan Update	\$ 112,700
• E. Whatcom Resource Center Contract	\$ 47,400
• Parking Lot Maintenance	\$ 15,000
• WSU Extension Forest Stewardship	\$ 10,000
Total	\$ 185,100

General Fund Revenues



*Budget

General Fund Revenue Notes

Property Tax

In 2013, property tax revenues are budgeted at \$465,000 over 2012 budget amounts. Of this increase, \$211,000 is the result of an expected \$200 million in new construction additions. The remaining \$254,000 is due to adjusting budgets for better collections of delinquent taxes in recent years and the result of fluctuation between 2012 projected revenues versus 2012 budgeted revenues. Property tax revenues are estimated to increase by another \$270,000 in 2014 as a result of projecting \$250 million in new construction additions.

Other Revenue

“Other Revenue” is expected to increase by \$495,000, or 2.5% in 2013. The largest increase is in the budget for interest and penalties on delinquent taxes due to increased collection activity by banks and mortgage companies monitoring their client’s

accounts (+\$340,000). Federal entitlements are also up as the federal government payment in lieu of tax distributions have increased \$250,000 over prior budgeted amounts. Fee for service type activities have increased \$150,000 in total due to a state increase in revenues to the court system for reimbursement of involuntary mental commitment costs and reclassifications of interfund service charges from the operating transfer line items to service charge line items. Budgets for fine and forfeiture type accounts have decreased \$85,000 in total due to adjustment of budgets for unrealized civil penalty collections in Planning and Development and unrealized bond forfeiture and other penalty revenues in the court system. Excise tax revenues have been adjusted downward by \$55,000 as the State of Washington has decreased liquor excise tax distributions to the counties in order to balance its budget. Building permit

General Fund Revenue Notes continued

revenues have also been adjusted downward based on 2011 and 2012 results in the building industry.

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 2013 and 2014 budgets are expected to increase at 3.3% per year over the 2012 budget. In addition, the county levies a .1% criminal justice sales tax. Ten percent of the funds collected are received by the county with the other ninety percent being distributed based on population of the cities and unincorporated areas. The 2013 and 2014 budgets are expected to increase at 3.5% annually over 2012 projections. In 2013 the County will realize about \$11 million from the one percent tax and about \$1.7 million from the criminal justice tax. Whatcom County has benefitted from robust retail sales fueled by Canadian dollars even during the economic downturn.

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.

Grant revenues are budgeted to decrease \$1.5 million between 2012 and 2013, and another \$344,000 between 2013 and 2014. Grant revenues generally present a decrease in the biennial

budget document as many grants expire over the new biennium and new contracts are not in place during the budget process. In reality, some contracts will be continued from 2012 into 2013 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. Grants that are not budgeted in the 2013-2014 biennium include an expired Community Development Block Grant (CDBG) with Kulshan Land Trust (\$125,000), a multi-year CDBG contract with the Opportunity Council that will be added as a continuing appropriation in 2013 (\$305,000), a state on-site sewage grant in the Health Department that will be re-appropriated in a separate revolving loan fund (\$750,000), and most of the remaining American Recovery Act funding expires in 2012 (\$127,000). Health Department grants decrease another \$250,000 between 2012 and 2013. Planning and Development decreases project based grant revenues of \$164,000 and the Health Department decreases another \$121,000 between 2013 and 2014.

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 have fallen dramatically in recent years due to record low investment interest rates. Currently, 2013 General Fund interest earnings are expected to decrease another \$150,000 below 2012 budgeted amounts. Earnings are projected to increase \$100,000 in 2014, presuming there is some increase in investment rates.

Transfers

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on the previous page. The most significant operating transfer in the 2013-2014 budget is \$1 million per

General Fund Revenue Notes continued

year from REET II to support Parks operations. This is allowable based on the provisions of House Bill 1953 which amended RCW 84.46.035 to allow the use of REET capital project funds for operations also. The General Fund also receives significant criminal justice related transfers including \$512,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$182,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities, and \$675,000 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 (\$120,000) and Solid Waste supports solid waste monitoring activities in the

Health Department (\$127,000). The REET II Fund, Conservation Futures Fund, and Parks Improvement Fund also support positions in Parks (\$299,000). 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 in 2009 (\$124,000). Overall transfers have increased about \$450,000 between 2012 and 2013 due to the increase caused by the \$1 million transfer to Parks while simultaneously reclassifying other items previously budgeted as transfers to interfund service charges (e.g. a Homeless Housing Fund transfer for administrative services to Health and a Chemical Dependency/Mental Health Fund transfer to District Court Probation for the Behavioral Health Unit).

General Fund Revenue Summary

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Grants/Intergovernmental Svcs						
Federal Grants-Direct	713,353	647,899	536,103	242,410	175,073	175,073
Federal Grants-Indirect	3,323,977	2,770,171	3,994,151	3,813,793	2,926,154	2,585,179
State Grants	4,883,469	5,726,572	5,376,621	6,184,524	5,667,579	5,643,585
State Shared Revenues	101,777	100,723	63,441	93,635	96,533	95,723
Intergovernmental Svcs	1,556,736	980,364	806,539	741,904	864,342	886,542
Federal Grants	203,387	380,913	125,203	153,552	-	-
<i>Total Grants/Intergovernmental</i>	<i>10,782,699</i>	<i>10,606,642</i>	<i>10,902,058</i>	<i>11,229,818</i>	<i>9,729,681</i>	<i>9,386,102</i>
Interest Earnings						
<i>Interest Earnings</i>	<i>473,136</i>	<i>1,281,954</i>	<i>1,024,211</i>	<i>701,565</i>	<i>548,305</i>	<i>648,305</i>
Retail Sales and Use Tax						
<i>Retail Sales and Use Tax</i>	<i>11,613,848</i>	<i>11,264,268</i>	<i>11,336,231</i>	<i>12,214,655</i>	<i>12,665,108</i>	<i>13,086,461</i>
Other Revenue						
Timber Harvest Taxes	75,460	76,080	147,796	89,200	89,200	89,200
Excise Taxes	454,480	382,847	420,319	474,900	419,900	419,900
Interest and Penalty on Tax	1,517,820	2,346,090	2,494,351	1,587,000	1,927,000	1,927,000
Business Licenses and Permits	607,472	648,200	675,577	685,386	688,700	688,700
Non-Business Licenses and Permits	1,585,549	1,548,098	1,315,139	1,302,164	1,223,200	1,287,450
Federal Entitlements	1,123,836	1,245,917	1,341,246	1,200,000	1,450,000	1,450,000
State Entitlements	2,596,362	2,818,893	2,728,718	2,787,196	2,758,450	2,877,796
Interlcl Grant-Entitlement	895,689	916,443	937,679	959,407	981,638	1,004,384
General Government	2,485,540	2,384,651	2,400,392	2,390,774	2,476,196	2,477,953
Security-Persons and Property	1,044,998	1,038,510	1,070,332	1,083,415	1,009,080	1,014,360
Economic Environment	1,933,937	1,788,748	1,535,661	1,675,735	1,426,700	1,451,700
Mental and Physical Health	647,667	626,578	445,465	558,037	753,150	788,650
Culture and Recreation	373,553	334,926	361,225	287,369	281,400	281,400
Other Interfnd Svc Charges	340,654	337,039	301,529	721,829	922,646	938,661
Felony Penalties	155,876	126,189	110,292	123,553	97,000	97,000
Civil Penalties	78,180	31,518	3,248	60,700	20,700	20,700
Nonparking Infractions	1,061,451	1,129,923	1,186,504	1,271,041	1,239,000	1,239,000
Parking Infractions	4,430	7,344	44,458	3,500	60,000	60,000
Criminal Traffic Misdem	299,985	299,393	305,342	325,000	302,500	302,500
Nontraffic Misdemeanor	102,037	88,712	86,102	105,700	75,200	75,200
Criminal Costs	108,522	127,551	124,214	111,000	121,000	121,000
Rents and Royalties	1,074,306	1,058,551	1,233,034	1,344,327	1,309,214	1,309,214
Other Interfund Miscellaneous	39,469	37,418	37,418	37,418	37,418	37,418
Contribution-Private Source	103,312	12,768	11,809	27,000	47,000	47,000
Other Miscellaneous Revenue	155,021	27,932	66,802	87,417	77,500	77,500
Disposition of Fixed Assets	2,375	200	200	-	-	-
State Timber Sales	367,859	239,773	421,863	379,000	379,000	379,000
<i>Total Other Revenue</i>	<i>19,235,840</i>	<i>19,680,292</i>	<i>19,806,715</i>	<i>19,678,068</i>	<i>20,172,792</i>	<i>20,462,686</i>

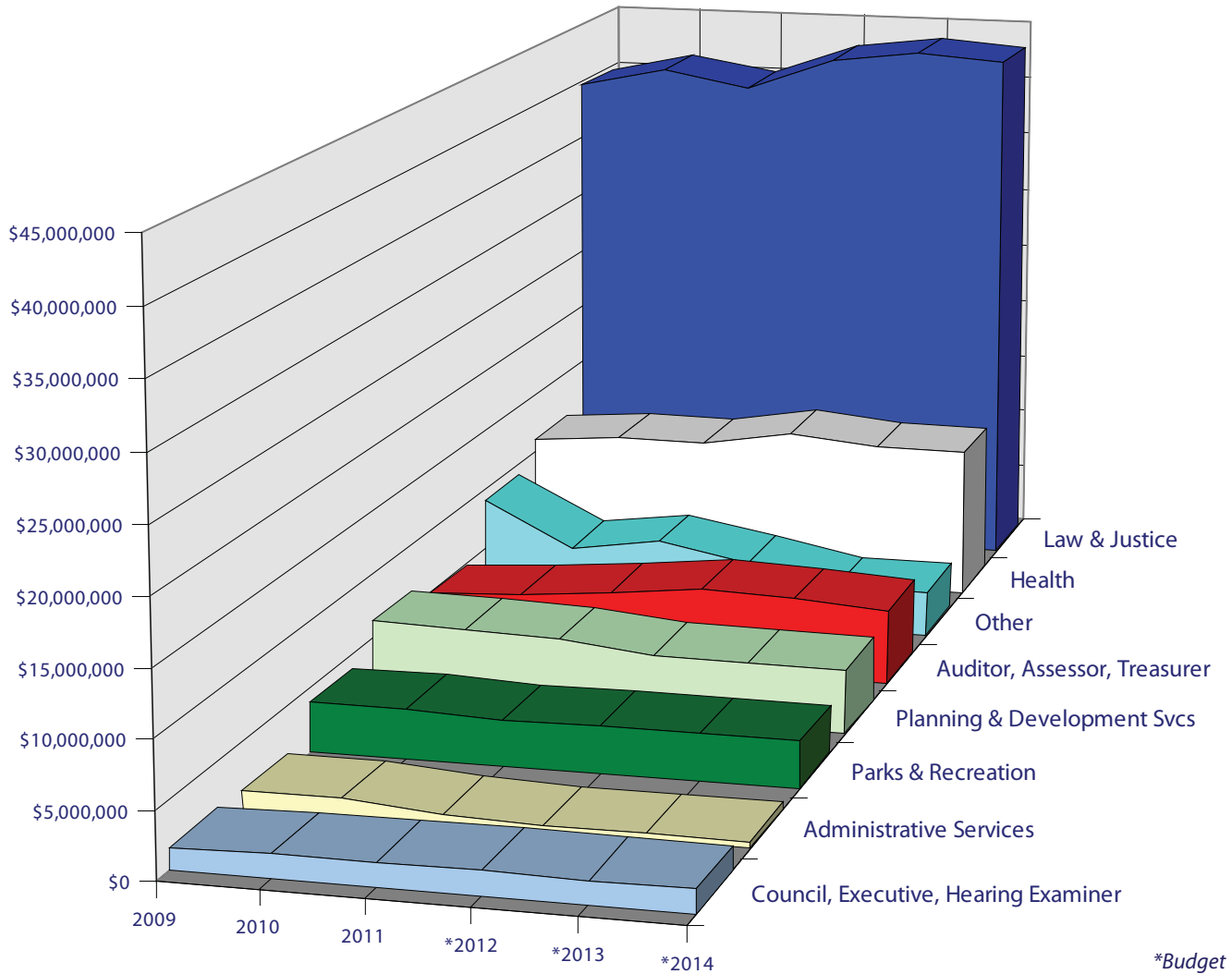
continued on next page

General Fund Revenue Summary continued

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Property Taxes						
<i>Property Taxes</i>	24,452,461	25,470,447	26,760,868	26,400,844	26,865,984	27,135,654
Transfers						
Operating Transfer In	4,191,540	3,412,873	2,446,881	2,662,869	3,114,671	3,154,982
Interfund Operating Transfer In	155,000	-	123,937	128,954	124,000	124,000
Residual Equity Transfer In	1,669,824	1,740,657	28,417	-	-	-
<i>Total Transfers</i>	6,016,364	5,153,530	2,599,235	2,791,823	3,238,671	3,278,982
Total General Fund	72,574,348	73,457,133	72,429,318	73,016,773	73,220,541	73,998,190
<i>Percent Change from Previous Year</i>	0.5%	1.2%	-1.4%	0.8%	0.3%	1.1%



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 2013 and 2014 are \$76.8 million and \$75.6 million respectively. The 2013 and 2014 budgets are \$1.7 million and \$2.9 million less respectively than the current 2012 budget. In 2011 – 2012, due to the economic downturn and budget constraints, all departments have been subject to unrepresented employee wage freezes and ten closure days per year for all but 24/7 operations. Departments with non-mandated services were subject to greater reductions in staff and services. In 2013-2014 all employees that are due for step increases in their wages will receive them; no cost of living adjustments or employer-provided increases in health insurance premiums have been budgeted. Six closure days for all but 24/7 operations have been included.

Law and Justice

The largest category of expenditures is for Law and 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 and Justice expenditures grew at 3.2% per annum from 2006 through 2011, they account for 57% of the General Fund's 2013-2014 budget. The 2013-2014 budget includes \$2 million in transfers to support a new jail and \$1.2 million to support a new records management system for the Sheriff's Office and Jail.

Health Department

With 16% of the General Fund budgeted expenditures in 2013-2014, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 1% per year from 2006 through 2011. In keeping with its strategic plan, the Health Department is moving away from providing direct services and instead is ensuring those services are

available in the community. The Health Department receives state and federal grant revenues and charges user fees for some of its programs. General county revenues of approximately \$2 million per year will be used to support the Health Department's operating costs in 2013 and 2014.

Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Programs in this category include ambulance service, animal control, fire district related 911 emergency dispatch, Medical Examiner, leave payouts on behalf of terminating employees, support for other organizations that provide public services, and other miscellaneous items. Miscellaneous amounts include interfund loan payments, morgue, indigent burials, and other small amounts. The Other General Fund category has been reduced by \$1.4 million from 2012 levels due to the pay-off of the 2003 General Obligation bond issue and expiring pass-through grant projects contained in the support for other organizations line item.

Assessor, Treasurer and Auditor

The Assessor, Treasurer and Auditor make up 8.1% of the total 2013-2014 General Fund budget. Expenditures have increased at an annual rate of 2.9% from 2006 through 2011 excluding transfers to the elections reserve fund. Transfers to the election reserve fund fluctuate based on the number of elections held per year and which entities conduct special elections. The Assessor, Treasurer, and Auditor budgets have been growing at a higher rate than some of the other departments due to large software maintenance payments necessary for the new Assessor – Treasurer software system. The \$550,000 decrease between 2013 and 2014 is mainly due to the expected completion of the Assessor/Treasurer software system replacement project.

General Fund Expenditures Notes continued

Planning and Development Services

Planning and Development Services make up 6.6% of the total 2013-2014 General Fund budget. Planning and Development Services expenditures decreased an average of 4.6% per year from 2006 through 2011. Building activity levels have fallen dramatically since construction activity peaked in 2005. Annual revenues from building permits and plan check fees have fallen \$2.1 million from 2005 levels. Staff has been reduced 41%, or 30.6 FTEs, since 2007. In 2013-2014, \$2.47 million per year of the department's annual operating costs will be paid from discretionary General Fund revenues.

Parks and Recreation

Parks and Recreation accounts for 4.7% of the General Fund budget. Parks expenditures decreased an average of 2.45% per annum from 2006 through 2011. Parks has been one of the departments hardest hit by budget cuts during the economic downturn. Several positions have been eliminated and senior services are now contracted out instead

of provided in-house. In the 2013-2014 biennium, Parks will be predominately funded by transfers from other funds including REET II, Conservation Futures, and the Parks Improvement Fund. General county revenues of approximately \$1.5 million per year will also be used to support Parks and Recreation's operating costs in 2013 and 2014.

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 and funding for the computer replacement revolving account. Past years included transfers to fund capital asset purchases.

Council, Executive and Hearing Examiner

County Council, Executive and Hearing Examiner make up 2.2% of the total General Fund budget. Expenditures have increased at an annual rate of 2.8% from 2006 through 2011.

General Fund Expenditures Summary

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Law and Justice						
District Court	1,839,738	1,859,278	1,899,955	2,073,394	2,015,981	2,058,718
District Court Probation	1,527,340	1,489,734	1,457,880	1,709,803	1,614,399	1,634,109
Juvenile Administration	4,078,099	3,971,479	3,935,606	4,216,586	4,197,336	4,270,420
Prosecuting Attorney	5,437,849	5,462,738	5,485,420	5,763,208	5,694,137	5,760,502
Public Defender	3,354,449	3,252,643	3,236,662	3,417,156	3,313,854	3,394,167
Sheriff	12,788,162	13,464,898	14,770,708	14,435,398	13,468,226	13,564,869
Superior Court	2,229,884	2,253,154	2,324,572	2,379,170	2,341,603	2,364,558
County Clerk	2,819,835	2,688,074	2,439,713	2,664,119	2,628,539	2,660,340
Non-Departmental - Jail Transfers	5,033,975	4,909,942	5,023,229	5,117,229	6,117,229	6,117,229
Non-Departmental - LEOFF I and Civil Srvc	183,210	23,645	25,241	27,555	177,368	377,756
Non-Departmental - Sheriff's 911 Dispatch	516,610	615,829	640,564	648,121	627,282	627,282
Non-Departmental - Trf for RMS System	-	-	-	-	1,200,000	-
Non-Departmental - Emergency Mgmt	177,024	177,024	220,174	229,383	187,289	181,152
<i>Total Law and Justice</i>	<i>39,986,175</i>	<i>40,168,438</i>	<i>41,459,724</i>	<i>42,681,122</i>	<i>43,583,243</i>	<i>43,011,102</i>
Auditor, Assessor, Treasurer						
Assessor	2,439,927	2,453,606	2,663,618	2,881,792	2,823,955	2,860,159
Auditor	1,205,370	1,222,041	1,206,900	1,280,960	1,309,288	1,338,973
Operating Transfer - Elections	120,000	128,000	126,000	412,000	312,000	312,000
Treasurer	1,295,185	1,260,005	1,235,718	1,358,505	1,361,873	1,384,372
Assessor/ Treasurer System	734,792	1,255,062	24,352	698,473	644,448	7,853
<i>Total Auditor, Assessor, Treasurer</i>	<i>5,795,274</i>	<i>6,318,714</i>	<i>5,256,588</i>	<i>6,631,730</i>	<i>6,451,564</i>	<i>5,903,357</i>
Planning and Development Services						
<i>Plan and Dev Svcs Administration</i>	<i>5,874,976</i>	<i>5,321,579</i>	<i>4,498,800</i>	<i>5,164,516</i>	<i>5,067,990</i>	<i>5,004,052</i>
Parks and Recreation						
<i>Parks Department</i>	<i>3,530,845</i>	<i>3,365,823</i>	<i>3,155,777</i>	<i>3,736,909</i>	<i>3,598,857</i>	<i>3,627,401</i>
Administrative Services						
Non-Departmental - Administrative Services	755,991	780,761	606,333	520,148	519,515	528,209
<i>Total Administrative Services</i>	<i>755,991</i>	<i>780,761</i>	<i>606,333</i>	<i>520,148</i>	<i>519,515</i>	<i>528,209</i>
Health						
<i>Public Health</i>	<i>11,644,845</i>	<i>11,144,574</i>	<i>10,504,536</i>	<i>12,833,262</i>	<i>12,154,240</i>	<i>12,103,987</i>
Council, Executive, Hearing Examiner						
County Council	981,986	901,330	930,228	1,041,400	971,848	979,935
County Executive	581,908	606,412	575,992	603,465	547,723	553,515
Hearing Examiner	169,919	172,740	174,457	180,641	181,384	182,551
<i>Total Council, Exec., Hearing Exam.</i>	<i>1,733,813</i>	<i>1,680,482</i>	<i>1,680,677</i>	<i>1,825,506</i>	<i>1,700,955</i>	<i>1,716,001</i>
OTHER						
Extension						
<i>Extension</i>	<i>311,429</i>	<i>308,482</i>	<i>310,427</i>	<i>342,018</i>	<i>343,691</i>	<i>347,324</i>

continued on next page

General Fund Expenditures Summary continued

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Other General Fund						
Medical Examiner	371,971	374,491	384,619	403,301	403,301	403,301
911 Dispatch - Fire Related	165,350	138,408	187,477	166,879	171,787	86,787
Ambulance Services	1,376,688	1,390,455	1,404,360	1,418,402	1,432,586	1,432,586
Animal Control	540,150	520,306	449,639	449,847	399,872	397,667
General Obligation Bonds	434,993	434,709	437,358	440,141	-	-
Capital Acquisitions	1,905,850	154,841	61,598	75,061	-	-
Leave Pay Out	91,187	112,741	297,445	350,000	400,000	400,000
Support to Other Organizations	660,648	920,432	799,507	1,201,260	422,624	425,124
Misc Non-Departmental	563,801	226,714	197,643	196,156	147,628	154,364
Total Other General Fund	6,110,638	4,273,097	4,219,646	4,701,047	3,377,798	3,299,829
Transfers to Other Funds						
Non-Departmental - Water Resources	19,440	18,800	-	-	-	-
Non-Departmental - Noxious Weed	70,000	70,000	70,000	70,000	50,000	50,000
Total Transfers to Other Funds	89,440	88,800	70,000	70,000	50,000	50,000
TOTAL GENERAL FUND	75,833,426	73,450,750	71,762,508	78,506,258	76,847,853	75,591,262
<i>Percent Change from Previous Year</i>	-1.2%	-3.1%	-2.3%	3.5%	-2.1%	-1.6%



2013 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2013 Balance	Expenditures 2013	Revenues 2013	*Estimated Ending 2013 Balance
001	General Fund	9,157,609	(76,847,853)	73,220,541	5,530,297
108	County Road	24,305,561	(26,614,249)	26,297,238	23,988,550
109	Election Reserves	227,449	(1,216,470)	1,342,700	353,679
114	Veterans Relief	656,378	(467,893)	279,639	468,124
118	Whatcom County Jail	4,119,682	(12,713,574)	12,084,550	3,490,658
121	Low-Income Housing Projects	87,012	(224,000)	204,528	67,540
122	Homeless Housing	504,893	(2,864,615)	2,940,579	580,857
123	Stormwater	1,152,899	(1,785,145)	1,755,924	1,123,678
124	Chemical Dependency/ Mental Health	5,001,446	(3,581,550)	3,669,206	5,089,102
130	Countywide Emergency Medical Services	4,065,652	(3,725,242)	2,846,193	3,186,603
135	WC Trial Court Improvement	108,459	(13,735)	48,107	142,831
137	LEOFF I Healthcare	354,066	(204,066)	-	150,000
140	Solid Waste	1,549,803	(872,543)	906,226	1,583,486
141	WC Convention Center	1,000,025	(558,980)	513,000	954,045
142	Victim Witness	34,615	(146,562)	126,950	15,003
151	Community Development	4,104	(5,000)	5,000	4,104
154	Road Improve #1	30,875	(26,812)	22,467	26,530
155	Road Improve #2	1,346	(1,888)	3,168	2,626
159	Road Improve #7	1,736	(2,682)	2,520	1,574
165	WC Drug Fund	161,203	(593,967)	657,500	224,736
166	Auditor's O&M	425,918	(261,852)	166,500	330,566
167	Emergency Management	151,133	(488,573)	474,694	137,254
169	Flood Control Zone	10,055,623	(6,235,251)	4,753,180	8,573,552
170	Pt. Roberts' Transportation	579,895	(300,000)	60,000	339,895
175	Conservation Futures	3,369,814	(269,000)	1,010,852	4,111,666
245	2010 Ltd Tax GO and Refund Bond	2,766	(472,218)	471,614	2,162
324	REET II	5,552,463	(3,038,386)	1,126,000	3,640,077
326	REET I	1,941,497	(473,511)	1,163,000	2,630,986
330	Parks Improvement	1,672,892	(94,183)	8,670	1,587,379
332	Public Utilities Improvement	15,022,881	(503,511)	3,207,930	17,727,300
338	Lummi Nation Lease	2,000,000	-	-	2,000,000
444	Ferry System	1,182,324	(2,524,850)	2,758,000	1,415,474
501	ER&R	22,181,271	(12,925,590)	9,883,390	19,139,071
507	Administrative Services	10,269,377	(19,760,270)	18,764,790	9,273,897
16921	Lynden/Everson Sub-Zone	201,932	(100,000)	37,881	139,813
16922	Sumas/Nooksack/Everson Sub-Zone	871,010	(87,500)	114,643	898,153
16923	Acme/Van Zandt Sub-Zone	182,963	(32,500)	23,891	174,354
16924	Samish Watershed Sub-Zone	74,357	(17,625)	18,290	75,022
16925	Birch Bay Sub-Zone	1,533,365	(1,204,933)	735,000	1,063,432
	Total	129,796,294	(181,256,579)	171,704,361	120,244,076

Notes: Capital project funds are not included above. See Project Budgets section.

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

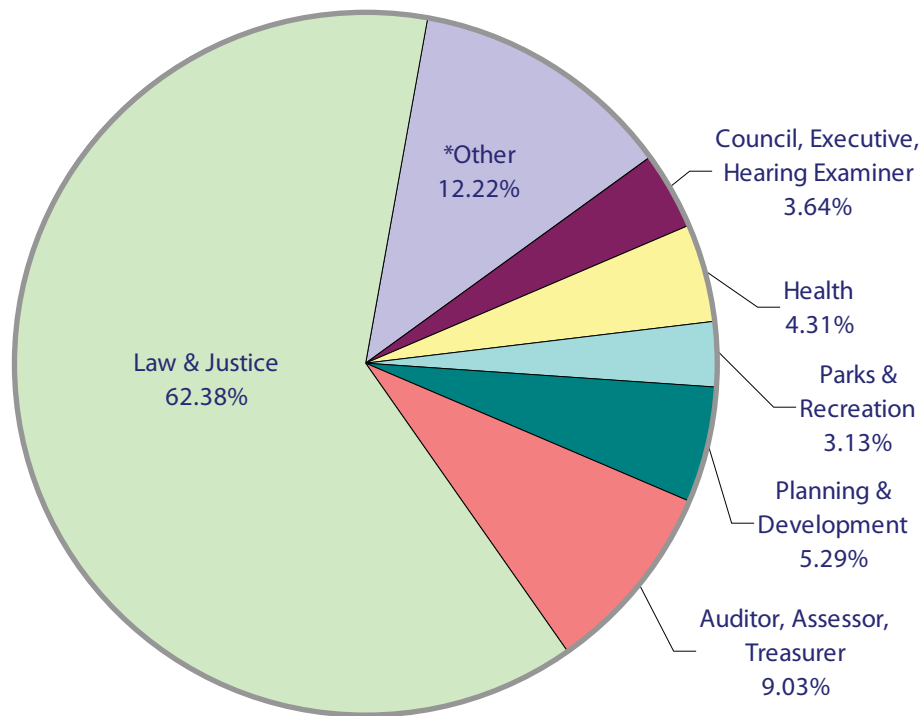
2014 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2014 Balance	Expenditures 2014	Revenues 2014	*Estimated Ending 2014 Balance
001	General Fund	5,530,297	(75,591,262)	73,998,190	3,937,225
108	County Road	23,988,550	(21,253,878)	23,980,401	26,715,073
109	Election Reserves	353,679	(1,345,531)	1,185,700	193,848
114	Veterans Relief	468,124	(416,275)	282,007	333,856
118	Whatcom County Jail	3,490,658	(12,946,211)	12,428,621	2,973,068
121	Low-Income Housing Projects	67,540	(224,000)	210,664	54,204
122	Homeless Housing	580,857	(2,867,891)	2,848,965	561,931
123	Stormwater	1,123,678	(1,881,524)	1,779,691	1,021,845
124	Chemical Dependency/ Mental Health	5,089,102	(3,666,140)	3,816,344	5,239,306
130	Countywide Emergency Medical Services	3,186,603	(2,663,106)	2,940,327	3,463,824
135	WC Trial Court Improvement	142,831	(13,735)	48,671	177,767
137	LEOFF I Healthcare	150,000	-	-	150,000
140	Solid Waste	1,583,486	(850,030)	906,226	1,639,682
141	WC Convention Center	954,045	(558,980)	516,000	911,065
142	Victim Witness	15,003	(141,953)	126,950	-
151	Community Development	4,104	(5,000)	5,000	4,104
154	Road Improve #1	26,530	(26,812)	22,467	22,185
155	Road Improve #2	2,626	(1,888)	3,168	3,906
159	Road Improve #7	1,574	(2,682)	2,522	1,414
165	WC Drug Fund	224,736	(593,967)	376,000	6,769
166	Auditor's O&M	330,566	(230,964)	166,500	266,102
167	Emergency Management	137,254	(386,552)	372,737	123,439
169	Flood Control Zone	8,573,552	(4,731,831)	3,903,431	7,745,152
170	Pt. Roberts' Transportation	339,895	-	60,000	399,895
175	Conservation Futures	4,111,666	(285,000)	1,021,091	4,847,757
245	2010 Ltd Tax GO and Refund Bond	2,162	(468,068)	467,464	1,558
324	REET II	3,640,077	(2,293,152)	1,226,000	2,572,925
326	REET I	2,630,986	(613,516)	1,337,000	3,354,470
330	Parks Improvement	1,587,379	(96,826)	11,994	1,502,547
332	Public Utilities Improvement Fund	17,727,300	(578,516)	3,314,377	20,463,161
338	Lummi Nation Lease	2,000,000	-	-	2,000,000
444	Ferry System	1,415,474	(2,524,009)	2,758,000	1,649,465
501	ER&R	19,139,071	(12,738,614)	9,861,074	16,261,531
507	Administrative Services	9,273,897	(19,960,332)	18,948,972	8,262,537
16921	Lynden/Everson Sub-Zone	139,813	(120,000)	37,881	57,694
16922	Sumas/Nooksack/Everson Sub-Zone	898,153	(122,500)	114,643	890,296
16923	Acme/Van Zandt Sub-Zone	174,354	(32,580)	23,891	165,665
16924	Samish Watershed Sub-Zone	75,022	(18,836)	18,290	74,476
16925	Birch Bay Sub-Zone	1,063,432	(1,240,274)	735,000	558,158
	Total	120,244,076	(171,492,435)	169,856,259	118,607,900

Notes: Capital project funds are not included above. See Project Budgets section.

*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 2013-2014 budgeted revenues total \$147,218,731. Of this, \$59,025,982 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$88,192,749 is not dedicated to any program area. The General Fund's undedicated resources total \$93,413,133. This amount includes the \$88,192,749 of undedicated revenue, together with \$5,220,384 of fund balance that would be used in 2013-2014 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 \$4.6 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 2013-2014 is about \$600,000.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2013-2014 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 WSU Extension, Leave Pay Out, Medical Examiner, 911 Fire Dispatch, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Administrative Services, and Transfers to Road for Noxious Weed Program.

Undedicated General Fund Resources Summary

	Budget 2013-2014 Expense	Budget 2013-2014 Revenue	Budget 2013-2014 Capital	Budget 2013-2014 Undedicated
Law and Justice				
District Court	4,074,699	(522,570)	-	3,552,129
District Court Probation	3,248,508	(2,700,913)	-	547,595
Juvenile Probation/Detention	8,467,756	(1,423,273)	-	7,044,483
Prosecuting Attorney	11,454,639	(3,609,280)	-	7,845,359
Public Defender	6,708,021	(406,164)	-	6,301,857
Sheriff	27,033,095	(3,559,807)	-	23,473,288
Superior Court	4,706,161	(378,146)	-	4,328,015
County Clerk	5,288,879	(1,739,544)	-	3,549,335
Non-Departmental - Criminal Justice Revenues	-	(10,784,019)	-	(10,784,019)
Non-Departmental - Sheriff 911 Dispatch	1,254,564	-	-	1,254,564
Non-Departmental - Jail	10,234,458	-	-	10,234,458
Non-Departmental - LEOFF I and Civil Service	555,124	-	-	555,124
Non-Departmental - Transfer for RMS System	1,200,000	-	(1,200,000)	-
Non-Departmental - Transfers for New Jail	2,000,000	-	(2,000,000)	-
Non-Departmental - Emergency Mgmt	368,441	-	-	368,441
Total Law and Justice	86,594,345	(25,123,716)	(3,200,000)	58,270,629
Auditor, Assessor, Treasurer				
Assessor	5,684,114	(98,000)	-	5,586,114
Auditor	2,648,261	(3,035,369)	-	(387,108)
Non-Departmental - Elections	624,000	-	-	624,000
Non-Departmental - Assessor/Treasurer System	652,301	-	(473,213)	179,088
Treasurer	2,746,245	(313,000)	-	2,433,245
Total Auditor, Assessor, Treasurer	12,354,921	(3,446,369)	(473,213)	8,435,339
Planning and Development Services				
<i>Plan and Dev Svcs</i>	10,072,042	(5,132,022)	-	4,940,020
Health				
<i>Health Department</i>	24,258,227	(20,234,094)	-	4,024,133
Parks and Recreation				
<i>Parks Department</i>	7,226,258	(4,301,981)	-	2,924,277
Council, Executive, Hearing Examiner				
County Council	1,951,783	(12,680)	-	1,939,103
County Executive	1,101,238	-	-	1,101,238
Hearing Examiner	363,935	-	-	363,935
Total Council, Executive, Hearing Examiner	3,416,956	(12,680)	-	3,404,276

continued on next page

Undedicated General Fund Resources Summary continued

	Budget 2013-2014 Expense	Budget 2013-2014 Revenue	Budget 2013-2014 Capital	Budget 2013-2014 Undedicated
OTHER				
Extension				
<i>Extension</i>	691,015	(60,000)	-	631,015
Other General Fund				
Non-Departmental - Medical Examiner	806,602	(60,000)	-	746,602
Non-Departmental - Leave Pay Out	800,000	-	-	800,000
Non-Departmental - 911 Fire Related	258,574	-	-	258,574
Non-Departmental - Ambulance Services	2,865,172	-	-	2,865,172
Non-Departmental - Animal Control	797,539	-	-	797,539
Misc Non-Departmental	1,149,740	(655,120)	-	494,620
<i>Total Other General Fund</i>	6,677,627	(715,120)	-	5,962,507
Transfers to Other Funds				
Non-Departmental - Administrative Services	1,047,724			1,047,724
Non-Departmental - Noxious Weed	100,000	-	-	100,000
<i>Total Transfers to Misc Funds</i>	1,147,724	-	-	1,147,724
<i>Capital Acquisitions</i>			3,673,213	3,673,213
TOTAL GENERAL FUND	152,439,115	(59,025,982)	-	93,413,133



Road Fund Revenues



*Budget

Road Fund Revenue Notes

Property Tax

The Road Fund property tax revenue budget has been increased by one million dollars over 2012 amounts to align with actual revenue results. The 2012 budget is understated.

Other Revenue

“Other Revenue” is projected to remain relatively stable with similar funding levels as prior years. The largest revenue source in this category is \$3.9 million from motor vehicle fuel taxes. The Road Fund also receives over \$1.1 million from other Public Works funds for providing their administrative, accounting, and support functions.

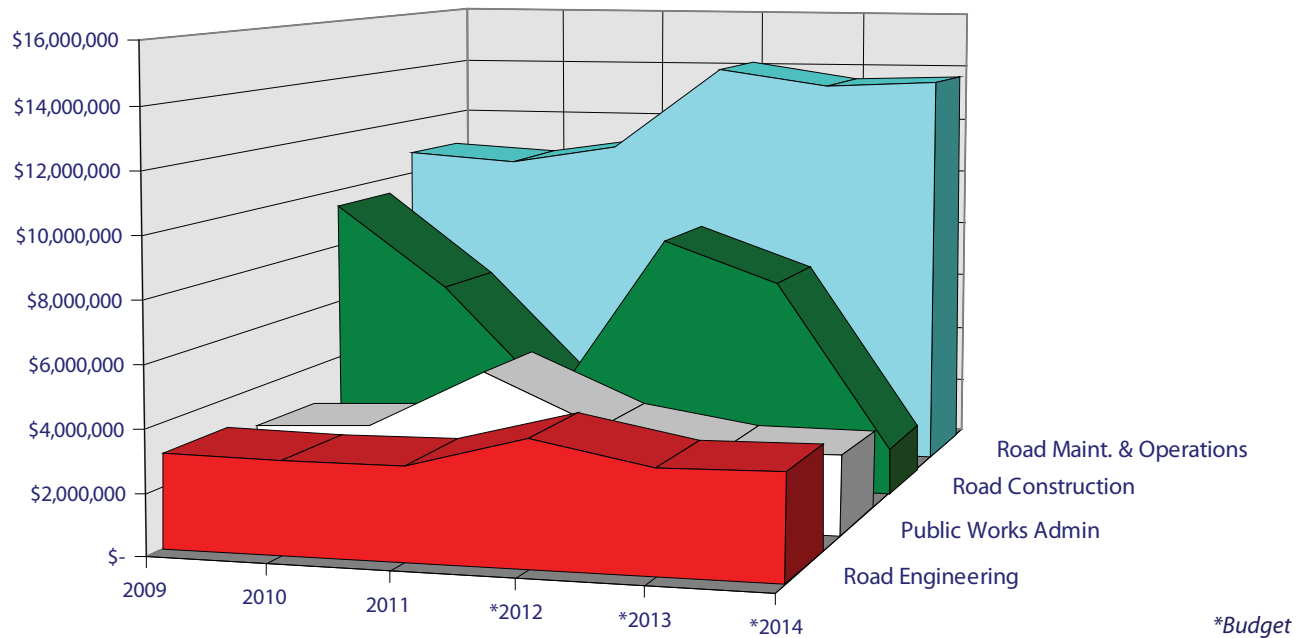
Grants

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 2013 budget contains approximately \$2 million in grant funding for already established bridge and culvert projects. In 2014, most grant revenue will be budgeted as individual projects are approved.

Road Fund Revenue Summary

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Grants						
Federal Grants-Indirect	5,563,797	3,334,864	955,219	2,745,000	501,000	-
State Grants	640,486	467,125	574,656	575,000	2,055,000	520,000
State Shared Revenues	1,832	19,390	1,604	1,000	1,000	1,000
Federal Grants - ARRA	600,000	-	-	-	-	-
<i>Total Grants</i>	<i>6,806,115</i>	<i>3,821,379</i>	<i>1,531,479</i>	<i>3,321,000</i>	<i>2,557,000</i>	<i>521,000</i>
Other Revenue						
Timber Harvest Taxes	92,510	92,652	181,095	100,000	100,000	100,000
Excise Taxes	32,063	33,615	36,089	25,000	35,000	35,000
Interest and Penalty on Tax	(1,291)	(1,407)	(1,046)	-	-	-
Non-Business Licenses and Permits	125,013	117,818	100,497	75,100	100,000	100,000
Federal Entitlements	708,810	638,556	514,600	500,000	500,000	500,000
State Entitlements	3,631,154	3,777,963	3,771,941	3,631,154	3,885,342	3,885,342
Intergovernmental Svc	156,186	81,754	256,540	72,000	72,000	72,000
General Government	41,519	22,230	1,653	4,728	5,000	5,000
Security-Persons and Property	7,413	6,475	700	3,000	3,000	3,000
Physical Environment	14,965	14,238	4,500	4,000	6,000	6,000
Transportation	3,717	7,786	19,070	4,000	6,400	6,400
Economic Environment	74,349	51,215	70,045	75,000	75,000	75,000
Other Interfnd Svc Charges	1,148,219	1,138,032	1,082,922	1,196,755	1,137,414	1,156,577
Interest Earnings	8,293	5,033	2,482	4,000	4,000	4,000
Rents and Royalties	3,162	3,252	6,829	5,000	5,000	5,000
Insurance Prem and Recovery	-	9,533	-	-	-	-
Contribution-Private Source	51,825	37,000	38,622	-	-	-
Other Miscellaneous Revenue	10,429	132,158	7,546	4,000	5,000	5,000
State Timber Sales	451,492	292,409	517,423	400,000	450,000	450,000
Operating Transfer In	1,571,048	379,067	71,081	421,081	351,082	51,082
Residual Equity Transfer In	130,365	114,206	159,091	-	-	-
<i>Total Other Revenue</i>	<i>8,261,241</i>	<i>6,953,585</i>	<i>6,841,680</i>	<i>6,524,818</i>	<i>6,740,238</i>	<i>6,459,401</i>
Property Taxes						
<i>Property Taxes</i>	<i>15,802,065</i>	<i>16,276,039</i>	<i>16,841,205</i>	<i>16,002,000</i>	<i>17,000,000</i>	<i>17,000,000</i>
Total Road Fund	30,869,421	27,051,003	25,214,364	25,847,818	26,297,238	23,980,401
<i>Percent Change from Previous Year</i>	<i>19.5%</i>	<i>-12.4%</i>	<i>-6.8%</i>	<i>2.5%</i>	<i>1.7%</i>	<i>-8.8%</i>

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 2013 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. The 2014 budget only includes undistributed engineering wages and benefits, division administrative costs, and the budget for reimbursable work done for other entities. The actual 2014 construction budget will be adopted after the 2014 annual road program has been approved by Council.

Road Maintenance and Operations

The cost of preserving and maintaining the right-of-

way and each type of roadway, roadway structure, and facility. This section also includes the noxious weed program.

Public Works Administration

The cost of providing overall management direction, accounting, and support services to all of the Public Works Department. Also includes special projects, safety and training, and real estate activities.

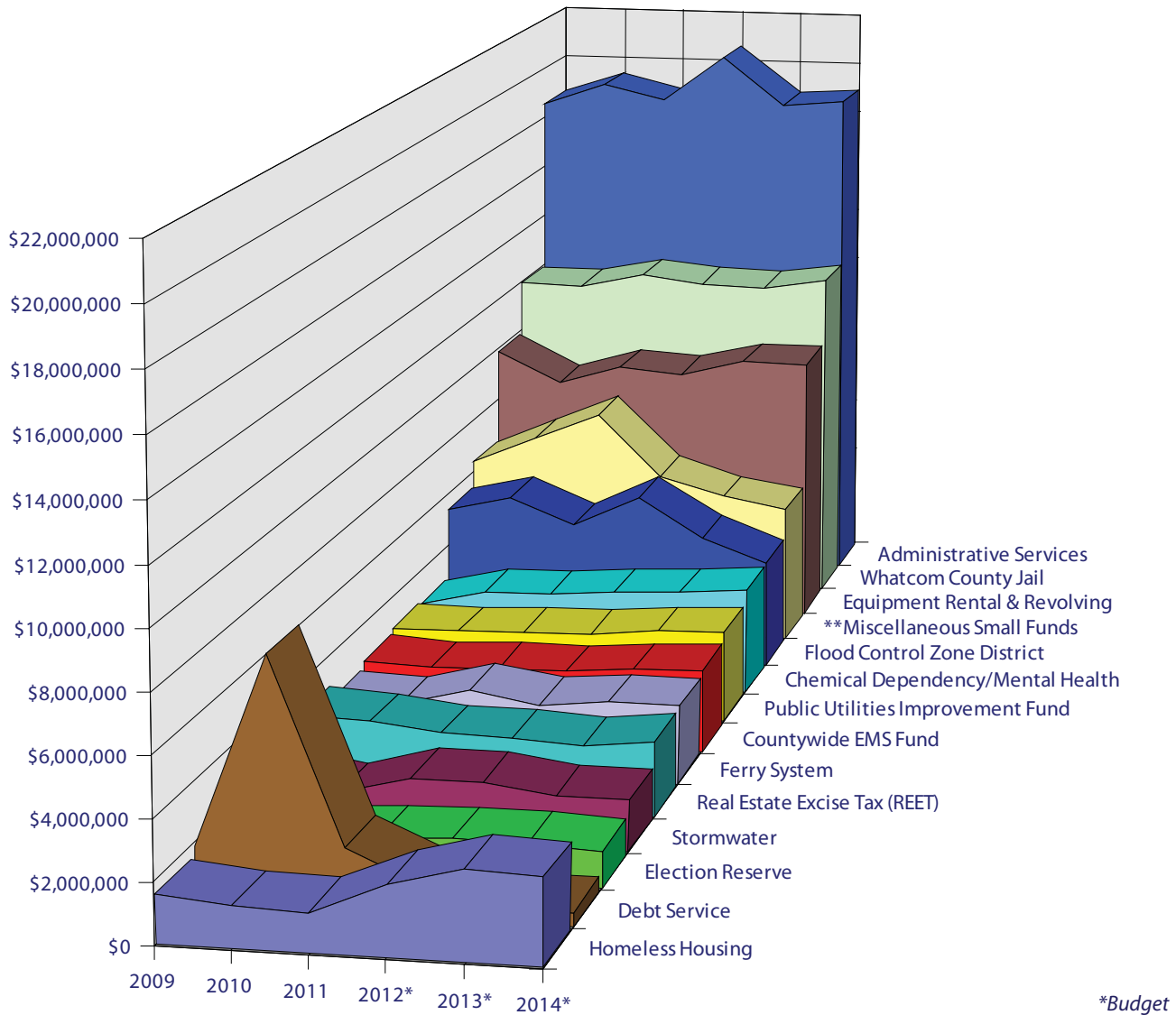
Road Engineering

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

Road Fund Expenditures Summary

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Public Works Administration	2,704,858	2,869,738	4,814,087	3,182,461	2,583,502	2,607,908
Road Engineering	3,022,404	3,005,004	3,012,328	4,027,848	3,323,625	3,384,285
Road Maintenance and Operations	10,770,652	10,525,440	11,146,215	14,100,104	13,544,258	13,693,195
Road Construction	9,460,259	6,628,645	2,798,314	8,514,690	7,162,864	1,568,490
TOTAL ROAD FUND	25,958,173	23,028,827	21,770,944	29,825,103	26,614,249	21,253,878
<i>Percent Change from Previous Year</i>	6.5%	-11.3%	-5.5%	37.0%	-10.8%	-20.1%

Other Funds Revenues



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

Other Funds Revenue Summary

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Administrative Services Fund						
<i>Administrative Services Fund</i>	18,580,893	19,417,293	18,823,865	20,602,693	18,764,790	18,948,972
Whatcom County Jail Fund						
<i>Whatcom County Jail Fund</i>	11,932,212	11,880,098	12,397,184	12,152,036	12,084,550	12,428,621
Equipment Rental and Revolving Fund						
<i>Equipment Rental and Revolving Fund</i>	9,909,695	8,735,603	9,462,205	9,296,847	9,883,390	9,861,074
Flood Control District Fund						
<i>Flood Control District Fund</i>	5,393,869	5,957,330	5,037,357	6,211,888	4,753,180	3,903,431
Chemical Dependency/Mental Health Fund						
<i>Chemical Dependency/Mental Health</i>	2,769,068	3,341,671	3,373,051	3,530,340	3,669,206	3,816,344
Stormwater Fund						
<i>Stormwater Fund</i>	1,813,454	1,442,939	2,055,325	2,061,154	1,755,924	1,779,691
Ferry System Fund						
<i>Ferry System Fund</i>	2,412,853	2,312,407	2,913,087	2,527,223	2,758,000	2,758,000
Debt Service Funds						
CRID #9 Gen Debt Fund	-	-	15,468	-	-	-
1997 Ltd Tax GO Bond	1,204,040	2,562,532	-	-	-	-
1998 Ltd Tax GO Bond	254,585	1,931,066	-	-	-	-
2003 Ltd Tax GO Bond	434,993	434,709	437,358	440,141	-	-
2010 Ltd Tax GO Bond	-	3,294,667	1,663,259	646,967	471,614	467,464
<i>Total Debt Service</i>	1,893,618	8,222,974	2,116,085	1,087,108	471,614	467,464
Election Reserve Fund						
<i>Election Reserve Fund</i>	1,103,712	1,117,819	1,238,372	1,342,403	1,342,700	1,185,700
Real Estate Excise Tax						
Real Estate Excise Tax I	1,316,175	1,760,206	1,042,783	1,068,523	1,163,000	1,337,000
Real Estate Excise Tax II	1,562,701	1,025,029	1,455,890	1,398,196	1,126,000	1,226,000
<i>Total Real Estate Excise Tax</i>	2,878,876	2,785,235	2,498,673	2,466,719	2,289,000	2,563,000
Homeless Housing Fund						
<i>Homeless Housing Fund</i>	1,590,738	1,341,978	1,265,395	2,302,443	2,940,579	2,848,965
Public Utilities Improvement Fund						
<i>Public Utilities Improvement Fund</i>	2,839,990	2,833,906	2,928,904	3,000,338	3,207,930	3,314,377
Countywide Emergency Med Srvcs Fund						
<i>Countywide EMS Fund</i>	2,679,682	2,540,602	2,646,049	2,665,659	2,846,193	2,940,327

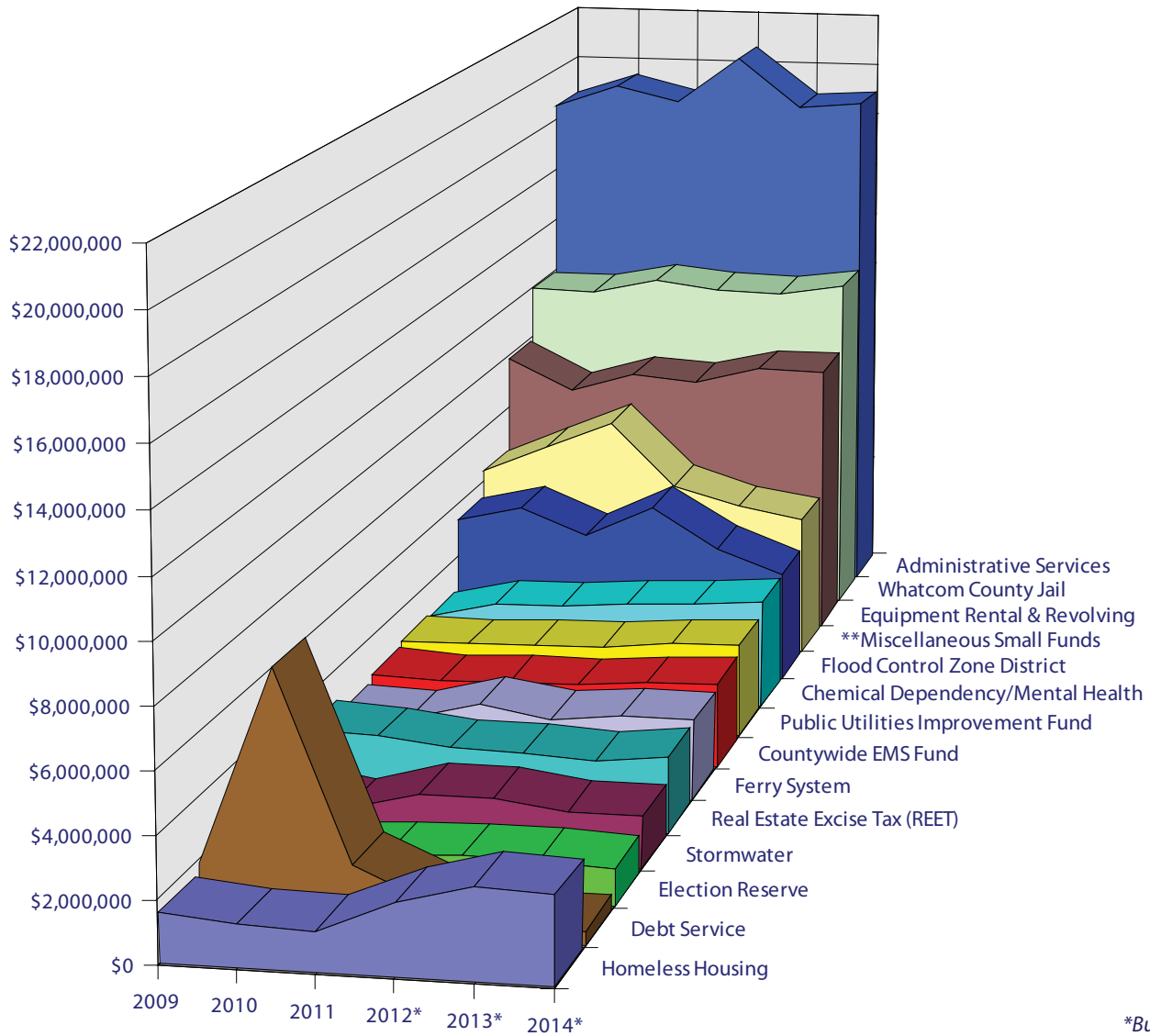
continued on next page

Other Funds Revenue Summary continued

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Miscellaneous Small Funds						
County Parks Improvement Fund	2,991	1,524,325	21,141	1,000	8,670	11,994
Victim/Witness Assistance Fund	124,528	132,399	127,242	135,550	126,950	126,950
WC Convention Center Fund	528,462	496,035	498,660	500,000	513,000	516,000
Road Improvement District #1	22,817	23,225	22,892	22,486	22,467	22,467
Road Improvement District #2	1,573	1,764	2,082	3,168	3,168	3,168
Road Improvement District #7	2,688	2,446	2,515	2,548	2,520	2,522
Road Improvement Guarantee	7,736	-	-	-	-	-
Pt Roberts' Transportation	35,874	54,938	79,298	50,000	60,000	60,000
Auditor's O&M Fund	238,064	187,694	177,942	166,500	166,500	166,500
Community Development Fund	-	-	-	-	5,000	5,000
Low-Income Housing Project Fund	253,701	208,763	192,785	191,000	204,528	210,664
Conservation Futures Fund	1,317,530	448,974	1,344,877	992,362	1,010,852	1,021,091
Solid Waste Fund	1,027,554	1,046,247	989,516	776,700	906,226	906,226
Emergency Management Fund	1,356,702	1,493,442	1,386,763	1,526,677	474,694	372,737
Whatcom County Drug Fund	177,408	484,487	276,073	337,000	657,500	376,000
Flood and Watershed Sub-Zones	894,562	960,062	981,469	1,023,995	929,705	929,705
Lummi Nation Lease Fund	-	-	2,000,000	-	-	-
REET Electronic Technology Fund	26,410	16,520	-	25,000	-	-
WC Trial Court Improvement Fund	50,904	49,008	48,179	47,500	48,107	48,671
Veteran's Relief Fund	292,236	296,347	285,297	320,828	279,639	282,007
<i>Total Miscellaneous Small Funds</i>	<i>6,361,741</i>	<i>7,426,676</i>	<i>8,436,731</i>	<i>6,122,314</i>	<i>5,419,526</i>	<i>5,061,702</i>
TOTAL OTHER FUNDS	72,160,401	79,356,531	75,192,283	75,369,165	72,186,582	71,877,668
<i>Percent Change from Previous Year</i>	<i>4.5%</i>	<i>10.0%</i>	<i>-5.2%</i>	<i>0.2%</i>	<i>-4.2%</i>	<i>-0.4%</i>



Other Funds Expenditures



** Miscellaneous Small Funds - see page 70 for list.

Other Funds Expenditures Summary

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Administrative Services Fund						
<i>Administrative Services Fund</i>	19,036,127	18,378,675	18,261,653	21,046,430	19,760,270	19,960,332
Whatcom County Jail Fund						
<i>Whatcom County Jail Fund</i>	12,085,062	12,044,768	12,236,726	13,093,415	12,713,574	12,946,211
Equipment Rental and Revolving Fund						
<i>Equipment Rental and Revolving Fund</i>	9,904,693	7,847,356	7,850,836	10,755,841	12,925,590	12,738,614
Flood Control District Fund						
<i>Flood Control District Fund</i>	4,949,479	4,751,205	3,445,154	6,785,365	6,235,251	4,731,831
Chemical Dependency/Mental Health Fund						
<i>Chemical Dependency/ Mental Health</i>	578,600	1,560,704	2,727,700	3,551,581	3,581,550	3,666,140
Stormwater Fund						
<i>Stormwater Fund</i>	1,041,233	1,224,885	1,892,702	2,149,025	1,785,145	1,881,524
Ferry System Fund						
<i>Ferry System Fund</i>	2,545,688	2,593,833	2,445,720	2,716,104	2,524,850	2,524,009
Debt Service Funds						
LRID #9 Gen Debt	7,736	-	-	15,728	-	-
1997 Ltd Tax GO Bond	1,204,344	2,562,633	350	-	-	-
1998 Ltd Tax GO Bond	254,889	1,931,513	350	-	-	-
2003 Ltd Tax GO Bond	435,296	434,709	437,659	440,141	-	-
2010 Ltd Tax GO Bond	-	3,294,392	1,660,767	646,967	472,218	468,068
Closed Funds	-	53,203	165,886	-	-	-
<i>Total Debt Service</i>	1,902,265	8,276,450	2,265,012	1,102,836	472,218	468,068
Election Reserve Fund						
<i>Election Reserve Fund</i>	1,052,027	1,332,606	1,082,792	1,432,388	1,216,470	1,345,531
Real Estate Excise Tax						
Real Estate Excise Tax I	1,997,986	2,979,625	1,426,880	465,659	473,511	613,516
Real Estate Excise Tax II	3,857,274	900,445	2,093,672	2,235,384	3,038,386	2,293,152
<i>Total Real Estate Excise Tax</i>	5,855,260	3,880,070	3,520,552	2,701,043	3,511,897	2,906,668
Homeless Housing Fund						
<i>Homeless Housing Fund</i>	1,486,048	1,556,224	1,508,510	2,551,147	2,864,615	2,867,891
Public Utilities Improvement Fund						
<i>Public Utilities Improvement Fund</i>	708,917	1,760,585	3,110,894	3,613,210	503,511	578,516
Countywide Emergency Med Srvcs Fund						
<i>Countywide EMS Fund</i>	2,856,907	2,422,058	2,560,555	2,947,443	3,725,242	2,663,106

continued on next page

Other Funds Expenditures Summary continued

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Miscellaneous Small Funds						
County Parks Improvement Fund	-	-	-	141,939	94,183	96,826
Victim/Witness Assistance Fund	142,887	142,027	137,684	147,309	146,562	141,953
WC Convention Center Fund	319,659	336,197	395,678	632,090	558,980	558,980
Road Improvement District #1	25,758	26,476	26,606	30,811	26,812	26,812
Road Improvement District #2	1,854	1,895	1,908	2,188	1,888	1,888
Road Improvement District #7	2,543	2,596	2,616	3,182	2,682	2,682
Auditor's O&M	197,068	209,512	198,589	292,246	261,852	230,964
Community Development	5,000	5,000	5,000	5,000	5,000	5,000
Low-Income Housing Projects	227,785	227,374	413,470	218,500	224,000	224,000
Conservation Futures Fund	462,803	1,653,036	800,153	221,809	269,000	285,000
Solid Waste Fund	1,121,946	1,026,958	836,171	1,154,162	872,543	850,030
Emergency Management	1,329,203	1,482,799	1,381,088	1,891,329	488,573	386,552
Whatcom County Drug	614,250	600,138	410,513	571,967	593,967	593,967
Pt Roberts' Transportation	-	-	-	350,000	300,000	-
WC Trial Court Improvement	44,111	31,055	22,495	45,735	13,735	13,735
LEOFF I Healthcare	1,400,000	1,088,647	337,285	450,000	204,066	-
Flood Sub-Zones	117,472	252,571	706,372	1,311,213	1,442,558	1,534,190
Veteran's Relief	167,720	166,765	341,246	476,667	467,893	416,275
Closed Funds	726,107	383,058	21,466	-	-	-
Total Miscellaneous Small Funds	6,906,166	7,636,104	6,038,340	7,946,147	5,974,294	5,368,854
TOTAL OTHER FUNDS	70,908,472	75,265,523	68,947,146	82,391,975	77,794,477	74,647,295
<i>Percent Change from Previous Year</i>	15.6%	6.1%	-8.4%	19.5%	-5.6%	-4.0%

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 (IT) 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 comp) are based on risk analysis associated with departmental activities. The costs of AS administration, finance and accounting, IT services, courthouse security, and human resources management are distributed based on an administrative cost allocation.

The 2013 Administrative Service cost allocations for its services and self-insurance rates decreased \$1.6 million, or 7.9%, under 2012 budgeted amounts. Tort allocations were decreased \$741,000 and unemployment insurance premiums were suspended for the 2013-2014 biennium due to favorable claims histories and adequate fund balances. Copier rentals are being outsourced directly to office equipment companies and are no longer being passed through AS-Finance. Civic Center space rental charges, which cover bond payments for the facility, have been decreased due to refinancing at better rates. Health insurance premiums have been kept at 2012 rates. The 2013 admin cost allocation has been increased by 4.9% over 2012 rates to include \$150,000 per year set aside to finance a new phone system and to cover a new staff position in IT. The new staff position will provide much needed capacity to deal with upcoming IT projects such as finishing the implementation of the new Assessor/ Treasurer software system, the new Sheriff/ Jail records management system, and other major IT initiatives being developed.

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 \$5,117,229 per year to the Jail Fund to support jail operating costs. A bond funded major jail fire alarm and electronic controls replacement project will be completed in 2013, and a major initiative to plan and site a new jail is being undertaken which will continue throughout the new biennium.

Equipment Rental and 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 2013-14 are budgeted to be substantially more than revenues due to large gravel crushing contracts scheduled for 2013 and 2014. These contracts are budgeted at \$1.25 million per year. The new biennial budget also includes \$3.355 million in 2013 and \$3.182 million in 2014 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 2013 and 2014 is anticipated to be \$3.2 million each year. In 2013, the District expects to receive \$973,750 from NOAA and spend \$2.3 million for a restoration project on Canyon Creek. The Jones Creek deflection berm project is expected to cost \$675,000 in 2013 and the Deming levee raise

Other Funds Revenues and Expenditures Notes continued

is expected to cost \$1.3 million in 2014. In 2013 and 2014, the Flood Fund will transfer funding for Stormwater Fund operating costs of approximately \$500,000 per year.

Chemical Dependency/ Mental Health Fund

This fund accounts for the .1% sales tax adopted by the County Council in 2008. This fund includes Adult Drug Court, Family Treatment Court, the Behavioral Health Unit in District Court Probation, community mental health and substance abuse treatment services, and psychiatric services in the Whatcom County Jail.

Stormwater Fund

The Stormwater Fund does not have a dedicated ongoing funding mechanism in place at this time. It is funded by transfers from the Flood Fund and capital projects are funded by REET II. Its major focus at this time is implementing programs required by NPDES Phase II, stormwater projects in and around the Lake Whatcom Watershed, and supporting the Birch Bay Watershed and Aquatic Resources Management District.

Ferry System Fund

This fund accounts for Lummi Island ferry operations. Funding is 55% fare revenue and 45% Road Fund transfers.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. The 2010 General Obligation Bond Fund is funded through operating transfers from the Jail Fund and Administrative Services Fund. All other debt service funds have been paid off as of 2012. The debt service funds also include a line item for the residual equity transfers that closed nine obsolete debt service funds from prior years. Funds

were returned to the fund that originally made the debt service payments.

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 in recent years due to additional federal requirements and the transition to vote by mail elections. General Fund transfers of \$312,000 per year are budgeted to subsidize election activities.

Real Estate Excise Tax I and Real Estate Excise Tax II (REET) Funds

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. The proceeds in REET II are used to fund parks, road, and stormwater projects. One million dollars a year in the new biennium is scheduled to fund parks operations in accordance with revisions made to RCW 82.46.035 by HB 1953. In addition, \$745,000 has been budgeted for the Birch Bay Berm and Pedestrian Facility project. The budget also includes \$787,000 in 2013 and \$962,000 in 2014 for stormwater projects. Parks capital projects account for another \$837,500 over the new biennium.

Public Utilities Improvement Fund

This is a fund to account for the 0.09 percent sales tax set aside for public facilities. Expenditures are usually budgeted on a project by project basis as they occur. Funds are generally used to renovate

Other Funds Revenues and Expenditures Notes continued

county facilities and provide partial financing of infrastructure projects in other municipalities of Whatcom County.

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 will transfer \$675,000 in 2013 and \$700,000 in 2014 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. Expenditures in the 2013 countywide emergency medical services portion of the fund have increased steeply by \$678,000, or 28.6%, over 2012 budgeted amounts. This is caused by Medicare and Medicaid reimbursements falling off while labor costs are rising. The 2014 budget will be reset in the supplemental process after system contracts are renegotiated with service providers.

Homeless Housing Fund

Receives funding from state grants and from surcharges added to document recording fees in the

Auditor's Office. Surcharges of \$40 are collected by the auditor, 40% is allocated to the state and 60% to the county for housing and assistance for homeless people. In addition there is another surcharge of \$8 which is allocated 10% to the state and 90% to the county, also for homeless housing. 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.

Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$1,500,000. The exception to this is the inclusion of the Lummi Nation Lease Fund in this category due to the short term nature of accounting for periodic lease transfers in accordance with the Gooseberry Point lease agreement. The miscellaneous funds group also includes a line item for the residual equity transfers that closed thirteen obsolete special revenue and project funds from prior years. These funds included road improvement districts, the water resources fund, the courthouse expansion fund and several others. Funds were returned to the fund that originally established the special revenue or project fund.

Whatcom County Work Force History - 2009 to 2014

The table below shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2009-2014. Grants and offsetting revenues fund several 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 113.2 FTEs since 2009 and is expected to lose an additional 2.4 FTEs during the 2013-2014 biennium. Since the recession began in 2008, the County has down-sized by almost 150 FTEs, or over 15% of its workforce. Most positions were reduced through attrition; however, approximately one-third of the reductions were layoffs.

“Full Time Equivalent” Positions

Department	Actual 2009	Actual 2010	Actual 2011	Amended Budget 2012	Budget 2013	Budget 2014	Change from 2009 to 2014
Administrative Services	76.45	75.55	61.85	61.15	62.30	62.30	(14.15)
Assessor	30.00	30.00	29.00	28.00	28.00	28.00	(2.00)
Auditor	21.00	21.00	19.00	19.00	19.00	19.00	(2.00)
Cooperative Extension	2.42	2.42	2.52	2.52	2.52	2.52	0.10
County Council	10.50	10.50	9.50	9.50	9.50	9.50	(1.00)
County Executive	4.40	4.40	4.00	4.00	3.75	3.75	(0.65)
District Court Probation	18.50	18.50	15.70	15.70	15.70	15.00	(3.50)
District Court	20.00	20.00	18.50	18.50	18.50	18.50	(1.50)
Health Department	85.70	86.70	75.15	73.15	72.35	72.35	(13.35)
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00	-
Jail	92.50	91.50	86.50	86.50	86.50	86.50	(6.00)
Juvenile Court Administration	46.80	46.80	38.40	37.40	37.60	37.60	(9.20)
Parks and Recreation	30.75	30.75	22.75	23.00	23.00	23.00	(7.75)
Planning and Development Services	67.60	66.60	47.00	45.00	45.00	44.00	(23.60)
Prosecuting Attorney	54.60	54.60	50.90	49.90	49.90	49.90	(4.70)
Public Defender	34.80	34.80	30.00	29.80	29.80	29.80	(5.00)
Public Works	170.70	170.70	153.70	155.70	154.70	154.70	(16.00)
Sheriff	108.50	109.50	108.50	108.50	108.50	108.50	-
Superior Court Admin/County Clerk	43.50	45.20	40.20	40.20	40.20	40.20	(3.30)
Treasurer	15.00	15.00	13.00	13.00	13.00	13.00	(2.00)
Total Whatcom County FTE's	934.72	935.52	827.17	821.52	820.82	819.12	(115.60)
Percent Change from Previous Year	-3.41%	0.09%	-11.58%	-0.68%	-0.09%	-0.21%	

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.

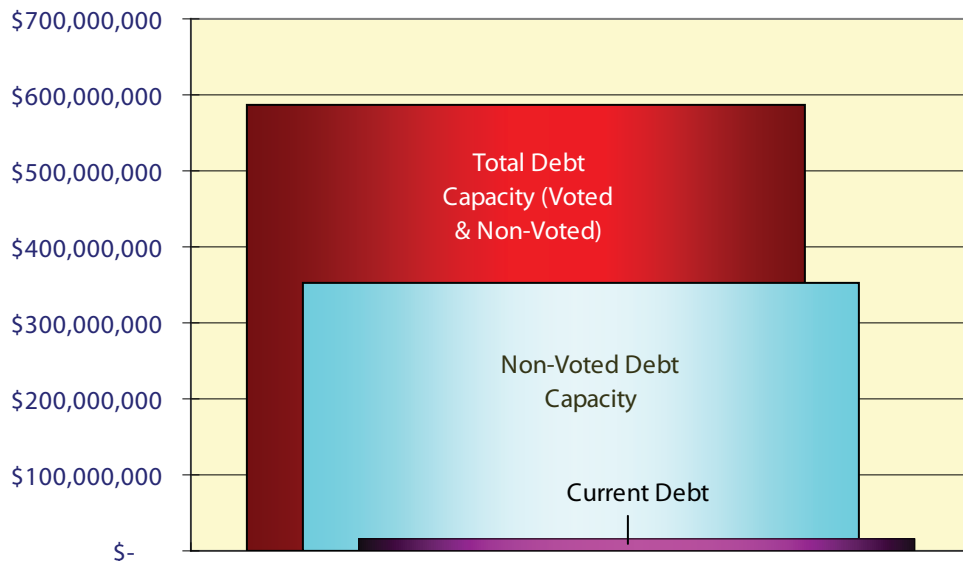
Additionally, Whatcom County may enter into leases or conditional sales contracts without a vote of the electors if the total principal component of the leases and contracts, together with other non-voted general obligation indebtedness of the county, does not exceed one and one-half percent of assessed 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 2012 tax year is \$23,484,411,003. This provides a non-voted general obligation debt capacity of \$352,266,165. Of this borrowing capacity, we have utilized \$14,852,077. There is unused non-voted debt capacity of \$337,414,088 available. Our total voted and non-voted general obligation debt capacity is \$587,110,275, leaving an unused voted and non-voted capacity of \$572,258,198. 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 (2012)	\$ 23,484,411,003
Limited Tax General Obligation Debt Capacity (Non-voted)	
1 1/2% of Assessed Value	\$ 352,266,165
Less: Outstanding Limited Tax General Obligation Bonds	\$ (14,852,077)
Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)	\$ 337,414,088
Total General Obligation Debt Capacity (Voted and Non-voted)	
2 1/2% of Assessed Value	\$ 587,110,275
Less: Outstanding Limited Tax General Obligation Bonds	\$ (14,852,077)
Remaining Capacity: Voted and Non-voted	\$ 572,258,198

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 and the Administrative Services Fund. As of December 31, 2012, outstanding bonds totaled \$3,965,000.

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

Year Ending	General Obligation Bonds		
	Principal	Net Interest	Total
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
Total	3,965,000.00	969,267.00	4,934,267.00

Debt Service By Funding Source							
G.O. Bond	Funding Source	2013			2014		
		Principal	Net Interest	Total	Principal	Net Interest	Total
2010	Administrative Services	190,000.00	42,038.00	232,038.00	190,000.00	36,338.00	226,338.00
2010	Whatcom County Jail	115,000.00	82,308.00	197,311.00	120,000.00	78,858.00	198,858.00
Total		305,000.00	124,346.00	429,349.00	310,000.00	115,196.00	425,196.00

Interfund Loans

In 2009, the County purchased the Central Plaza Building occupied by the Public Defender's Office. The building is financed with an interfund loan from the Equipment Rental and Revolving Fund. The Real Estate Excise Tax I Fund makes annual payments of \$124,000 on the loan which accrues interest at 1% and matures July 1, 2015. The balance of the loan at the end of 2012 was \$1,233,688.

Whatcom County began replacing its tax

assessment and tax collection software system in 2009. The project was funded with an interfund loan from the Equipment Rental and Revolving Fund. The General Fund makes annual payments of \$129,000 on the loan which accrues interest at 1% and matures July 1, 2015. The balance of the loan at the end of 2012 was \$905,214.

These interfund loans may be refinanced with other interfund loans or debt issues in the future.

Whatcom County and Capital Planning

The following text and tables are extracted from the Six-Year Capital Improvement Program for Whatcom County Facilities 2013-2018, 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 2014.

Six-Year Capital Improvement Program 2013-2018

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 calls for the County to develop and update the Six-Year Capital Improvement Program. The main purpose of this Capital Improvement Program is to plan for adequate capital facilities to serve the people of Whatcom County over the next six years. It also provides information to decision makers regarding the costs of constructing capital facilities.

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 "level 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 2018.

- 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.

Six-Year Capital Improvement Program 2013-2018 Continued

- 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 2012 dollars). There are a variety of funding sources that the County utilizes to pay for capital facilities, including real estate excise tax, conservation futures, the public utilities improvement fund, the jail fund and grants. One other 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 2011 was \$337,885,810, 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).

Charter Provisions and the County Budget

In addition to Growth Management Act provisions relating to capital facilities, Section 6.30 of the County Charter also requires the County to include a six-year capital improvement program as part of the budget. Appropriation for 2013-2014 capital projects may be included in the biennial budget or may be adopted through the supplemental budget process. Ultimate funding for capital improvement projects is subject to County Council authorization in the adopted budget. Costs identified for 2015-2018 are included for planning purposes and review of potential future needs, but not for budget authorization at this time.

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 2013-2018 Continued

Parks and Recreation

Parks

Existing Parks and Open Space Areas

The 2012 inventory of County owned parks and open space areas shows a total of 7,145 acres. This inventory, shown below, is a partial list.

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
10	Lily Point Marine Park, East end of APA Rd. in Point Roberts	130.20
11	Lummi Island Overlook, Nugent Rd.	0.16
12	Maple Beach Park, Boundary Bay Rd. in Point Roberts	0.50
13	Monument Park, Marine Dr. and Roosevelt in Point Roberts	6.94
14	Northwest Soccer Park/ Baseball and Softball Complex, Smith Rd. and Northwest Dr.	35.00
15	Nugent's Corner Access, 3671 Mt. Baker Highway	14.00
16	Point Whitehorn Marine Reserve, Koehn Rd.	54.10
17	Samish Park, 673 N. Lake Samish Dr.	30.61
18	Semiahmoo Park, 9261 Semiahmoo Parkway	17.92
19	Silver Lake Park, 9187 Silver Lake Rd.	412.05
20	Squires Lake Park, 135 Old Highway 99 North Rd.	84.15
21	Stimpson Family Nature Reserve, Lake Louise Rd.	371.27
22	Sunset Beach, West Shore Dr. on Lummi Island	2.25
23	Sunset Farm, 7989 Blaine Rd.	69.50
24	Ted Edwards Park, Oriental Ave.	3.85
25	Welcome Bridge Access, Mosquito Lake Rd.	0.60
26	Bay to Baker Trail	118.00
27	Birch Bay Shoreline Properties	11.35
28	Canyon Lake Creek Community Forest	2,266.00
29	Chuckanut Mountain Park	999.80
30	Olsen Property	368.70
31	Plantation Rifle Range	60.00
32	South Fork Regional Park	603.00
33	Halverson Park	5.60
34	Roeder Home	1.15
	TOTAL	6,374.61

Six-Year Capital Improvement Program 2013-2018 Continued

Future Parks Level of Service

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.

Proposed Park Improvement Projects

Seven park improvement projects are proposed to provide additional park space by the year 2018. These projects would add 271 acres of parkland in Whatcom County, as shown below.

Additionally, other park and recreation 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 playfields, picnic areas, restrooms, and parking.

Financing for Park Improvement Projects

The total cost of the seven proposed park improvement projects is approximately \$2.5 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, 2013-2018

Site No.	Project Name	Acres	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Cherry Point/ Point Whitehorn Industrial Area Access	35	0	0	0	0	150,000	150,000	300,000	1 and 2
2	Dittrich Park, Lake Samish	24	0	0	0	250,000	250,000	0	500,000	1 and 2
3	Lake Whatcom County Park South Unit	83	0	0	130,000	130,000	130,000	130,000	520,000	1 and 2
4	Maple Falls Park	73	0	150,000	150,000	0	0	0	300,000	1 and 2
5	Riverplace Park, Ferndale	50	100,000	0	0	0	0	0	100,000	1, 2, 4 and 5
6	South Fork Regional Park, Mosquito Lake Rd.	0	0	250,000	400,000	0	0	0	650,000	1,2 and 3
7	Sunnyside Landing Park, North Shore Rd.	6	0	0	50,000	50,000	0	0	100,000	1 and 2
	Total	271	100,000	400,000	730,000	430,000	530,000	280,000	2,470,000	

Funding Source Key

- 1 State and Federal Grants
- 2 REET II
- 3 Park Improvement Fund
- 4 Conservation Futures
- 5 Flood fund

Six-Year Capital Improvement Program 2013-2018 Continued

Trails

Existing Trails

Whatcom County currently has 60.63 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	3.87
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
	TOTAL	60.63

Six-Year Capital Improvement Program 2013-2018 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 71 miles of trails would be needed by the year 2018 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 2018. These projects would add 71 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 \$6.2 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, 2013-2018

Site No.	Project Name	Miles	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Bay to Baker Trail	8	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	1, 3 and 4
2	Chuckanut Mountain Trails	2.7	0	15,000	15,000	0	0	0	30,000	1, 3 and 4
3	Hertz North Lake Whatcom Trail Extension	1	1,500,000	65,000	0	0	0	0	1,565,000	1, 2, 3 and 5
4	South Fork Regional Park Trail	4.3	0	75,000	0	0	0	0	75,000	1, 2 and 5
5	Lake Whatcom Trails - Reconveyance Lands	55	0	0	125,000	125,000	125,000	175,000	550,000	1, 2 and 5
	Total	71	1,500,000	155,000	1,140,000	1,125,000	1,125,000	1,175,000	6,220,000	

Funding Source Key

- 1 State and Federal Grants
- 2 REET II
- 3 Conservation Futures
- 4 Levy
- 5 Donations

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 2013-2018 Continued

Activity Centers

Existing Activity Centers

Activity centers are indoor facilities that provide recreational opportunities. There are currently 13 activity centers that provide a variety of year-round programs for various age groups. The activity center inventory is shown below.

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.
13	East Whatcom Regional Resource Center, 8251 Kendall Rd.

Note: The Blaine, Everson, Lynden and Sumas Centers are owned by these respective cities. The Point Roberts Community Center is owned by the Point Roberts Park District. Whatcom County provides and/or contracts for senior activities and recreational programming at these centers.

Future Activity Center Needs

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 2018 to meet the adopted level of service.

Proposed Activity Center Improvement Projects

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

Financing for Activity Center Improvement Projects

Not applicable.

Six-Year Capital Improvement Program 2013-2018 Continued

Other Park And Recreation 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.

- Bay Horizon Park
 - Play fields
 - Park trails
- Birch Bay
 - Restrooms, parking improvements, open space improvements and access
- Canyon Lake
 - Access road repairs
- Coast Millennium Trail
 - Trail construction
- East Whatcom Regional Resource Center
 - Play fields
 - Covered play area
- Hovander Park – Tennant Lake
 - Improve accessibility, exhibits and function in animal contact area
 - Improve vehicle access, entrance and non-motorized accessibility
 - Construct new restroom building(s)
 - Evaluate and rectify sinking building foundation Hovander Home
 - Reconstruct/ replace Tennant Lake boardwalk
 - Surface/ improve parking areas and access roads
 - Construct group camp area and sites
 - Construct special event group picnic area and shelters
 - Construct bike/ pedestrian facility over Nooksack River to connect with Pioneer Park
 - Improve road access into park
 - Remodel interior of interpretive center
 - Adapt machine shed for public use
 - Boat launch improvements
 - Replace roofs and paint buildings
- Lake Whatcom Parks and Trails
 - Construct two vehicle accessible bridges at Hertz Trail
 - Construct day use areas

Six-Year Capital Improvement Program 2013-2018 Continued

- Construct public restrooms
- Construct/ replace docks
- Develop trailheads
- Utilize residence for events
- Lighthouse Marine Park
 - Resurface parking areas
 - Replace playground
 - Replace boardwalk and buildings
 - Construct observation deck
 - Cabins
- Maple Beach
 - Parking
 - Restrooms
- Nooksack River Trail
 - Develop multi-use trail
 - Northwest Annex Trail
 - Surface 1.0 mile trail
- Nugent's Corner
 - Open shelter
 - Trail improvements
 - Accessible fishing platform
 - Restroom
- Olsen Property (Lookout Mountain Access)
 - Restroom
 - Parking improvements
- Plantation Rifle Range
 - Renovate impact berm, add retaining wall and re-grade
 - Resurface parking area
 - Resurface access road
 - Replace HVAC
- Samish Park
 - Misc. accessibility/ picnic improvements - precast paver access path, re-grading and gravel resurfacing
 - Replace playground

Six-Year Capital Improvement Program 2013-2018 Continued

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
Improve parking area

- Semiahmoo Park

Concession building electrical, plumbing and fixture improvements

- Silver Lake Park

Replace park playground
Replacement of 300' of boardwalk
Renovate all 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.
Install services and surface road
Relocate road to accommodate cabin septic tanks, etc.
Replace garage at residence
Replace windows, electrical service, insulate, and siding
Install playgrounds in campgrounds
Repair rot, etc. in lodges
Horse camp shelter re-roofing
Trail improvements
ADA improvements
New campground and cabins

- Stimpson Family Nature Reserve

Restroom

- Sunset Farm

Improve 0.5 mile trail and connect to community trail system
Restrooms
Stable Repairs
Landscaping

- Teddy Bear Cove

Woodstock Farm connector trail

- Warnick Bridge

Trailhead improvements

Six-Year Capital Improvement Program 2013-2018 Continued

- Miscellaneous locations
 - Roof replacements (shop and office)
 - Insulation and siding (shop and office)
 - Parking lots
 - Landscaping
 - Stormwater improvements
 - Interpretive signs
- Planning and Design
 - Update Comprehensive Parks, Recreation and Open Space Plan
 - Park master plans

Six-Year Capital Improvement Program 2013-2018 Continued

Maintenance And Operations

Existing Maintenance and Operations Space

The 2012 inventory of maintenance and 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
	TOTAL	44,411

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 2013-2018 Continued

Government Office Space

Existing Office Space

The 2012 inventory of County government office space is 180,769 square feet at eight locations. This inventory is shown below.

Site No.	Facility Name	Square Feet
1	Civic Center Annex (322 North Commercial)	20,279
2	Central Plaza Building (215 N. Commercial)	10,307
3	County Courthouse (311 Grand Avenue)	94,678
4	Forest St. Annex (1000 North Forest St.)	6,487
5	509 Girard St.	13,189
6	3373 Mt. Baker Highway	2,110
7	1500 N. State St.	12,281
8	Northwest Annex (5280 and 5256 Northwest Dr.)	21,438
	Total	180,769

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.

Financing for New Office Building Projects

Not applicable.

Six-Year Capital Improvement Program 2013-2018 Continued

Sheriff’s Office

Existing Sheriff’s Office Space

The 2012 inventory of Sheriff Office space is 23,962 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)	920
4	Laurel Fire Hall (6028 Guide Meridian)	1,500
5	East Whatcom Regional Resource Center	160
6	Birch Bay Fire Hall	192
7	Nugent’s Corner Fire Hall	88
	Total	23,962

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.

Existing Sheriff’s Office facilities locations and square footage include shared space at local fire districts that is available depending on Fire District needs and is generally subject to change with short notice or no notice, and rented or leased space not solely dedicated to Sheriff’s Office use.

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, a small amount of additional Sheriff’s Office space (approximately 81 square feet) would be needed in 2018 to meet the adopted level of service. A plan has not been formulated at the present time to increase the Sheriff’s Office space. Therefore, either the LOS will need to be re-evaluated at the next comprehensive plan update or a plan will need to be formulated to provide additional office space in the future. Most Sheriff’s Office functions are based in the Public Safety Building adjacent to the Courthouse and are remote to the vast majority of Sheriff’s Office Bureau of Law Enforcement and Investigative Services functions that take place in unincorporated Whatcom County. This results in inefficiencies and delays. Space and design factors in current facilities preclude consolidating various functions performed throughout the agency (reception, finance, etc.) and result in redundancies. When fiscally feasible, existing Sheriff’s Office facilities and associated functions should be consolidated (except for “Resident Deputy” program facilities).

Proposed Sheriff’s Office Improvement Projects

At the current time, no improvement projects that would add usable space are proposed within the six-year planning period.

Financing for Sheriff’s Office Improvement Projects

Not applicable.

Six-Year Capital Improvement Program 2013-2018 Continued

Emergency Management/ Emergency Operations Center (EOC)

Existing Emergency Management/ EOC Space

The 2012 inventory of Division of Emergency Management office space is 1,821 square feet, located in the Civic Center Annex as shown below. The active Emergency Operation Center for the county was closed in 2010. If an Emergency Operations Center is needed during an emergency, the portable building at the Central Shop, which is 3,600 square feet, is the designated site for set-up.

Existing Emergency Management Facilities

Site No.	Facility Name	Square Feet
1	Civic Center Annex (322 North Commercial)	1,821
TOTAL		1,821

Future Emergency Management/ EOC Needs

The Division of Emergency Management requires both daily office space for Emergency Management and, during an actual emergency, additional space for the emergency operations center (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 578 square feet, over and above the existing 1,821 square feet of office space, would be needed by the year 2018 to meet the adopted level of service. However, during an emergency when a location for an EOC is needed, there is access to the portable building at the Central Shop (approximately 3,600 square feet). This is a designated "cold site" that will require 45 minutes to 1 ½ hours to set up.

The Division of Emergency Management may need to move out of the Civic Center Annex within the next year, as other County functions may move into this space. The County is working to develop a comprehensive and coordinated plan to re-locate Emergency Management, with the goal of assuring appropriate long-term facilities. However, this plan has not yet been finalized.

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 2013-2018 Continued

Jails

Existing Jail Facilities

The main 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 2011, the average daily population for the main jail was 265. Additionally, the jail is currently not in compliance with the Building/ Fire Codes 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 2011, the average daily population for the minimum security facility was 137. The main 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
TOTAL		433

Future Jail Needs

A level of service of 1.42 beds for every 1,000 people in the County was adopted in 1997 in the Whatcom County Comprehensive Plan. Based on the actual average daily populations of the two County jail facilities, the County plans to review this level of service. Average daily populations documented by the Corrections Bureau since 2006 have been well above the minimum number of beds required by the current level of service standard. The County needs to review and update the existing level of service standard. This review will begin in 2013.

Proposed Jail Improvement Projects

There are serious concerns among law and justice officials relating to jail facility needs in the community. This need has been documented by recommendations from the Whatcom County Law and Justice Plan Phase II Report (June 2000), in a report entitled Operational Review of the Whatcom County, Washington Jail (March 2004), and in the Whatcom County Jail Planning Task Force Recommendations (Dec. 2011 and March 2012). In an effort to meet the community need, the County will be siting and constructing a Sheriff's Office New Main Jail Facility, tentatively scheduled to open with 600 beds. At the time the Sheriff's Office New Main Jail Facility is open, the offenders at the minimum-security corrections facility would be relocated to the new facility. A location for the Sheriff's Office New Main Jail Facility has not been selected. It is anticipated that the new jail facility will come on line by 2016.

Financing for Jail Improvement Projects

The cost of the proposed Sheriff's Office New Main Jail Facility is approximately \$60,000,000 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 voter and/or Council approved bonds.

Six-Year Capital Improvement Program 2013-2018 Continued

Jail Improvement Project to Serve Countywide, 2013-2018

Site No.	Project Name	Beds	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Sheriff's Office New Main Jail Facility	600	10,000,000	10,000,000	18,000,000	18,000,000	4,000,000	0	60,000,000	1, 2, 3, 4 and 5

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

Funding Source Key

- 1 General Fund
- 2 REET I
- 3 Public Utilities Improvement Fund
- 4 Jail Fund
- 5 Voter and/or Council approved Bonds

Six-Year Capital Improvement Program 2013-2018 Continued

Juvenile Detention

Existing Juvenile Detention Facilities

The 2012 inventory of County juvenile detention facilities includes 32 beds serving the county-wide 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 2018 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 2013-2018 Continued

Transportation

Roads

Existing Roads

The 2011 inventory shows a total of 941.5 miles of County roads. Additionally, there are 217.5 miles of state highways in Whatcom County (including I-5). Therefore, there are approximately 1,159 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 forecasts future traffic utilizing a computer transportation model. This modeling effort will inform 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 2013 through 2018 under Resolution No. 2012-023. This six-year plan includes preliminary planning for two proposed new road projects:

- Horton Road Connector (between Northwest Drive and Aldrich Road); and
- Lincoln Road extension (between Harborview Road and Blaine Road).

While these two projects are 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.

The six-year plan also includes a number of bridge replacements, several reconstruction projects, and the Birch Bay Drive and Pedestrian Facility improvements, which include 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 a developer funded project. The project completion date is unknown because of current economic conditions.

Financing for Improvement Projects

The total cost of the County transportation projects in the Six-Year Transportation Improvement Program is \$48,236,000. These costs include \$24,705,000 of County funds, with the remainder being funded by the State and Federal governments. These costs are shown in greater detail in Resolution No. 2012-023.

Six-Year Capital Improvement Program 2013-2018 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. Therefore, it will be 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 2013-2018 Continued

Stormwater and Flood Protection Facilities

Stormwater

Existing 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 a Stormwater Section in the Surface Water Division of the Public Works Department in 2005. 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. Stormwater projects that have been constructed since the Public Works Stormwater Section was created in 2005 are listed below.

Site No.	Watershed	Facility Name	Year Completed
1	Lake Whatcom	Geneva stormwater retrofits	2006
2	Lake Whatcom	Cable Street reconstruction and stormwater improvements	2007
3	Lake Whatcom	Lahti Drive stormwater improvements	2010
4	Lake Whatcom	Silver Beach Creek improvements - Brownsville Drive to E. 16th Place	2011



Silver Beach Creek Improvements – Brownsville Drive to E. 16th Place

Six-Year Capital Improvement Program 2013-2018 Continued

Whatcom County Public Works received several awards for the Silver Beach Creek improvements, which were completed in 2011 (existing site no. 4 above). Silver Beach Creek experiences increased stormwater runoff and greater peak flows due to its developed landscape. This project is designed to substantially improve water quality and reduce flooding in an especially problematic reach of the creek. The project included reshaping and stabilizing the stream channel, installing water quality treatment swales, and installing stormwater vaults. These improvements filter phosphorus-containing sediment, alleviate flooding, reduce erosion, and promote infiltration. Project construction cost was approximately \$900,000 and shared between local real estate excise tax (REET) revenues and a federal EPA grant.

Financing for Stormwater Projects

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.

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

Six-Year Capital Improvement Program 2013-2018 Continued

Lake Whatcom Stormwater Projects, 2013-2018

Site No.	Project Name	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Velocity and volume reductions, Coronado	290,000	0	0	0	0	0	290,000	1 and 2
2	Natural drainage retrofits, Strawberry sub-basin	330,000	0	0	0	0	0	330,000	1 and 2
3	Euclid Ave/ Cedar Hills, install rain gardens, filter vaults and swales	0	500,000	0	0	0	0	500,000	1 and 3
4	Velocity and volume reductions, Agate Bay Lane	0	0	200,000	0	0	0	200,000	1 and 3
5	Water quality protection, Agate Heights, reduce ditch erosion and install bio-infiltration swales	0	0	200,000	0	0	0	200,000	1 and 3
6	Stream restoration, Beaver Creek	0	0	0	220,000	0	0	220,000	1 and 3
7	Sudden Valley, water quality improvements, drainage system upgrades and water quality facilities	0	0	0	200,000	0	0	200,000	1 and 2
8	Velocity reductions, Toad Lake at Academy Rd.	0	0	0	0	400,000	0	400,000	1 and 2
9	Silver Beach Creek main channel restoration below Hills Dale	0	0	0	0	0	450,000	450,000	1 and 2
10	Lake Whatcom Blvd. stormwater improvements, vaults and roadside treatments	150,000	600,000	0	0	0	0	750,000	1, 2 and 4
	Total	770,000	1,100,000	400,000	420,000	400,000	450,000	3,540,000	

Funding Source Key

- 1 REET II
- 2 Grants, including grants from the Department of Ecology and Environmental Protection Agency
- 3 Flood Control Zone District taxes
- 4 Local Flood Control District fees
- 5 Birch Bay Stormwater Projects, 2013-2018

Six-Year Capital Improvement Program 2013-2018 Continued

Birch Bay Stormwater Projects, 2013-2018

Site No.	Project Name	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Cottonwood by-pass, re-route to new outlet and installation of water quality treatment facilities	400,000	0	0	0	0	0	400,000	1, 2 and 4
2	Cottonwood- Fern and Beachway Neighborhood, drainage improvement	150,000	0	0	0	0	0	150,000	1, 2 and 4
3	Shintaffer Road/ Deer Creek, partial re-route to new upgraded outlet water quality treatment facilities	0	425,000	0	0	0	0	425,000	1, 2 and 4
4	Roger's Slough, system upgrades to reduce flooding and provide water quality treatment facilities	50,000	0	250,000	0	0	0	300,000	1, 2 and 4
5	Birch Bay Dr., stormwater upgrades to beach outfalls	0	0	0	500,000	0	0	500,000	1,2,3 and 4
6	Point Whitehorn, drainage upgrade and water quality facility installation	0	0	0	0	200,000	0	200,000	1, 2 and 4
7	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	0	750,000	750,000	1, 2 and 4
Total		600,000	425,000	250,000	500,000	200,000	750,000	2,725,000	

Funding Source Key

- 1 REET II
- 2 Grants, including grants from the Department of Ecology and Environmental Protection Agency
- 3 Flood Control Zone District taxes
- 4 Local Flood Control District fees

Lake Samish Stormwater Projects, 2013-2018

Site No.	Project Name	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Lake Samish Stormwater Plan	30,000	0	0	0	0	0	30,000	1
Total		30,000	0	0	0	0	0	30,000	

Funding Source Key

- 1 REET II
- 2 Grants, including grants from the Department of Ecology and Environmental Protection Agency
- 3 Flood Control Zone District taxes
- 4 Local Flood Control District fees

Six-Year Capital Improvement Program 2013-2018 Continued

Flood Protection

Existing Flood Protection Facilities

Whatcom County has been involved in river management and protection of infrastructure for decades. In response to the devastating floods in 1990, the County established a County-wide Flood Control Zone District to address the natural hazards associated with river flooding, lowland flooding, landslides, and coastal storms. Projects range from repairs to existing flood control facilities after flood events, to flood hazard reduction projects that typically result from a comprehensive flood hazard management planning process. Significant flood projects that have been constructed since 2000 are listed below.

Site No.	Location	Project Name	Year Completed
1	South Fork Nooksack	Saxon Bank Stabilization Project	2001
2	Near Sumas	Saar Creek Sediment Trap	2003
3	Near Everson	Everson Overflow Bank Stabilization Project	2006
4	Near Ferndale	Bertrand Creek Levee Setback Project	2006
5	Deming	Deming Levee Rehabilitation Project	2008
6	Near Ferndale	Hovander Park Levee Setback Project	2010
7	Varies	Acquisition of flood-prone properties	on-going

Financing for 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 and diking district fees and, potentially, the county general fund. Where appropriate, matching contributions from other beneficiaries will be sought.

Six-Year Capital Improvement Program 2013-2018 Continued

Flood Protection Projects, 2013-2018

Site No.	Project Name	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Canyon Creek Fish Habitat Restoration and Flood Protection	2,226,000	50,000	0	0	0	0	2,276,000	2 and 3
2	Deming School and Tribal Treatment Facilities Flood Protection	300,000	1,250,000	50,000	0	0	0	1,600,000	1,2,3 and 4
3	Jones Creek Deflection Berm Debris Flow Protection and Turkington Rd. bridge reconfiguration	675,000	325,000	2,000,000	0	0	0	3,000,000	1,2,3 and 4
4	Swift Creek and Sumas River Bridges Sediment Management	25,000	25,000	25,000	25,000	25,000	25,000	150,000	1,2,3 and 4
	Total	3,226,000	1,650,000	2,075,000	25,000	25,000	25,000	7,026,000	

Funding Source Key

- 1 REET II
- 2 Grants, including Salmon Recovery Funding Board and other applicable programs
- 3 Flood Control Zone District taxes
- 4 Local Flood Control District fees

Note: The Canyon Creek Fish Habitat Restoration and Flood Protection project costs include \$973,750 in grants that have already been approved.

Six-Year Capital Improvement Program 2013-2018 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, 2013-2018

Site No.	Project Name	2013	2014	2015	2016	2017	2018	Total Cost	Funding Sources
1	Civic Center Annex- repair and retrofit, HVAC, engineering, lighting, and exterior repair	1,000,000	1,000,000	0	0	0	0	2,000,000	1, 2, 3 and 5
2	Upgrade jail and juvenile controls and improve exiting	1,400,000	1,000,000	0	0	0	0	2,400,000	1, 3, 4 and 5
3	Courthouse- exterior engineering evaluation and repairs	0	180,000	1,000,000	0	0	0	1,180,000	1 and 3
4	Courthouse- window replacement	0	250,000	0	0	0	0	250,000	1 and 3
5	Courthouse- full suite courtroom and judicial hearing room	0	200,000	0	0	0	0	200,000	1 and 3
6	Reconfiguration of triage- engineering evaluation and remodel	0	0	120,000	0	800,000	0	920,000	2,3, and 6
7	Reconfiguration of old jail- engineering and remodel	0	0	0	120,000	800,000	0	920,000	4
8	Northwest Annex- engineering and remodel	0	0	120,000	800,000	0	0	920,000	2 and 3
	Total	2,400,000	2,630,000	1,240,000	920,000	1,600,000	0	8,790,000	

Funding Source Key

- 1 Grants
- 2 EDI funds
- 3 REET
- 4 Jail Fund
- 5 Bonds
- 6 Behavioral Health Fund

Six-Year Capital Improvement Program 2013-2018 Continued

Costs by Project Category

Capital Costs by Project Category, 2013-2018

Project Category	2013	2014	2015	2016	2017	2018	Cost (2013-2018)	Percent of Total Cost
Parks	100,000	400,000	730,000	430,000	530,000	280,000	2,470,000	1.78%
Trails	1,500,000	155,000	1,140,000	1,125,000	1,125,000	1,175,000	6,220,000	4.47%
Sheriff's Office New Jail	10,000,000	10,000,000	18,000,000	18,000,000	4,000,000	0	60,000,000	43.15%
Transportation	18,906,000	11,205,000	4,470,000	4,552,000	4,552,000	4,551,000	48,236,000	34.69%
Stormwater	1,400,000	1,525,000	650,000	920,000	600,000	1,200,000	6,295,000	4.53%
Flood Protection	3,226,000	1,650,000	2,075,000	25,000	25,000	25,000	7,026,000	5.05%
Existing Buildings	2,400,000	2,630,000	1,240,000	920,000	1,600,000	0	8,790,000	6.32%
Total Cost	37,532,000	27,565,000	28,305,000	25,972,000	12,432,000	7,231,000	139,037,000	100.00%

Six-Year Transportation Improvement Program 2013-2018

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 2012. This program is for the years 2013 through 2018.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2013	2014	2015	2016-2018	
1	Birch Bay-Lynden Road/ Portal Way	Signalization	\$3,570	\$50	\$-	\$-	\$3,620
2	Rural Road safety program	Various safety improvements	1,045	-	-	-	1,045
3	Birch Bay Drive pedestrian facility	Pedestrian and non- motorized enhancements	100	200	200	6,500	7,000
4	Hannegan/ Nooksack Rvr Bridge	Pavement rehabilitation	1,875	-	-	-	1,875
5	Lake Whatcom Boulevard	Pavement rehabilitation and stormwater improvements	50	50	-	-	100
6	Birch Bay Lynden Rd/ Blaine Rd.	Intersection improvements	10	10	-	-	20
7	North Shore Rd.	Stormwater and spot improvements	10	-	-	-	10
8	Gooseberry Point pedestrian improvements	Various pedestrian improvements	2,100	-	-	2,000	4,100
9	Point Roberts transportation improvements	Project location to be determined in 2013	150	150	-	-	300
10	East Smith Rd/ Everson Goshen Rd	Pavement rehabilitation	-	1,875	-	-	1,875
11	West Bakerview Rd.	Re-channelization and pedestrian improvements	100	-	-	-	100
12	Slater Road intersections	Install turn lanes at Imhoff Rd and Ferndale Rd	-	50	1,850	-	1,900
13	Hannegan Rd.	Pavement rehabilitation	-	-	-	5	5
14	West Badger Rd	Reconstruction	-	-	-	5	5
15	Portal Way, Birch Bay Lynden Rd	Structural overlay	-	-	-	5	5
16	Horton Rd connector	New road	-	-	-	5	5
17	Slater Rd and Northwest Dr	Intersection improvements	-	-	-	5	5
18	Lincoln Road II	Reconstruction and new road	-	-	-	5	5
19	Marine Drive	Reconstruction and bicycle/ pedestrian facilities	-	-	-	5	5

continued on next page

Six-Year Transportation Improvement Program 2013-2018 Continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2013	2014	2015	2016-2018	
20	Marine Drive II	Reconstruction and bicycle/ pedestrian facilities	-	-	-	5	5
21	Larabee Road	Fish passage and stream restoration	-	-	-	5	5
22	Marine Drive/ BNSF RR	Bicycle and pedestrian improvements	30	-	-	-	30
23	Potter Rd/ S. Fork Nooksack River Bridge No. 148	Replacement	5,950	2,450	50	-	8,450
24	Mosquito Lk Rd/ Canyon Creek Bridge No. 334	Rehabilitation and sedimentation control	20	-	-	-	20
25	Slater Rd/ Nooksack River Bridge No. 512	Painting	1,810	-	-	-	1,810
26	Marine Drive/ Little Squalicum Bridge No. 1	Rehabilitation	200	2,700	-	-	2,900
27	Hannegan Rd/ Nooksack River Bridge No. 252	Scour mitigation	244	-	-	-	244
28	Mosquito Lk Rd/ North Fork Nooksack River Bridge No. 332	Scour mitigation	177	-	-	-	177
29	South Pass/ Saar Creek Bridge No. 212	Replacement	250	-	-	-	250
30	Portal Way/ Dakota Creek Bridge No. 500	Seismic retrofit	50	2,750	-	-	2,800
31	Jackson Rd/ Terrell Creek Bridge No. 81	Replacement	-	20	600	-	620
32	Stein Rd/ Dakota Creek Bridge No. 91	Replacement	-	-	10	-	10
33	Mosquito Lk Rd/ Porter Creek Bridge No. 141	Replacement	-	-	-	10	10
34	North Lk Samish Rd Bridge No. 107	Deck rehabilitation	10	-	-	-	10
35	Hannegan Rd/ Bridge No. 236	Replacement	100	-	-	-	100
36	Refurbish/ upgrade of the Whatcom Chief		5	5	-	-	10
37	Ferry dock improvements	Various	425	350	450	300	1,525
38	Ferry parking		50	-	-	-	50
39	Ferry queuing		5	-	-	-	5
40	Replacement of the Whatcom Chief	New ferry	-	-	10	-	10

continued on next page

Six-Year Transportation Improvement Program 2013-2018 Continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2013	2014	2015	2016-2018	
41	Various bridges rehabilitation/ replacement	As prioritized	50	50	200	600	900
42	Subdivision overlays	Various locations	-	-	-	750	750
43	Structural overlays	Various locations	-	-	250	900	1,150
44	Right of way acquisition	Various locations	20	20	20	60	120
45	Unanticipated site improvements	As prioritized	300	300	300	900	1,800
46	Roadway frost depth indicators	Various locations	50	50	-	-	100
47	Stormwater quality improvements	Various locations	-	-	150	450	600
48	Non-motorized transportation improvements	Various locations	100	100	100	300	600
49	Fish passage project	Various locations	-	-	200	600	800
50	Railroad crossing improvements	Various locations	50	25	40	120	235
51	Neighborhood traffic calming	Various locations	-	-	40	120	160
Total Cost (in thousands)			\$18,906	\$11,205	\$4,470	\$13,655	\$48,236

Impact of Capital Improvements on Operating Budgets

	Capital Amount		Annual Operating Impact	Fund	Comment
	2013	2014			
TRANSPORTATION					
Roads	18,906,000	11,205,000	NA	Road	Operating impacts will be covered in existing maintenance and operations budget.
PARKS					
Maple Falls Park	0	150,000	NA	General	Maintenance programmed into existing budget.
Riverside Park Ferndale	100,000	0	NA	General	Maintenance and operations to be covered by third party contract.
South Fork Regional Park	0	250,000	NA	General	Maintenance and operations programmed into existing budget.
TRAILS					
Chuckanut Mountain	0	15,000	NA	General	Maintenance programmed into existing budget.
Hertz North Lake Whatcom Extension	1,500,000	65,000	NA	General	Extension of existing trail, will be covered in existing budget.
South Fork Regional Park	0	75,000	10,000	General	Maintenance expected to cost an additional \$10,000 per year in future years but not in this budget cycle.
EXISTING STRUCTURES					
Civic Center Annex repairs	1,000,000	1,000,000	NA	NA	Repairs contemplated will not result in additional annual operating costs.
Jail and Juvenile Controls replacement and exiting improvements	1,400,000	1,000,000	255,000	Jail Fund	Bond payments approx. \$240,000 per year plus increased maintenance costs of \$15,000 per year. Bond payments included in 2013-2014 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. Juvenile Court Administrator position has been combined with Superior Court position to produce cost savings. Additional 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.
NEW STRUCTURES					
Sheriff's Office/ New Jail	10,000,000	10,000,000	3,804,202	Jail Fund	Operating cost projection based on 167 bed increase @ \$79 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.
STORMWATER PROJECTS					
Lake Whatcom	770,000	1,100,000	NA	Stormwater	Operating impacts are covered in existing repairs and maintenance budget.
Birch Bay	600,000	425,000	NA	Birch Bay Sub-Zone	Periodic maintenance costs do not commence until several years after installation.

continued on next page

Impact of Capital Improvements on Operating Budgets Continued

	Capital Amount		Annual Operating Impact	Fund	Comment
	2013	2014			
STORMWATER PROJECTS (continued)					
Lake Samish	30,000	0	NA	Stormwater	These are preliminary planning costs. Operating impacts will not be incurred until capital facilities are constructed in future years.
FLOOD PROTECTION PROJECTS					
Canyon Creek fish habitat restoration and flood protection	2,226,000	50,000	NA	FCZD	Maintenance impacts will be covered in existing maintenance and operations budget.
Deming School and tribal treatment facilities flood protection.	300,000	1,250,000	NA	FCZD	Maintenance impacts will be covered in existing maintenance and operations budget.
Jones Creek deflection berm debris flow protection and Turkington Rd bridge reconfiguration	675,000	325,000	NA	FCZD	Maintenance impacts will be covered in existing maintenance and operations budget.
Swift Creek and Sumas River bridges sediment management	25,000	25,000	NA	FCZD	Maintenance impacts will be covered in existing maintenance and operations budget.
TOTALS	37,532,000	27,565,000	4,069,202		



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

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
001 General Fund						
1 General Fund Revenues						
4311 Property Taxes	23,159,817	24,144,334	25,444,136	25,029,196	25,564,254	25,827,924
4312 Timber Harvest Taxes	69,598	70,262	136,875	80,000	80,000	80,000
4313 Retail Sales and Use Tax	11,613,846	11,264,270	11,336,229	12,214,655	12,665,108	13,086,461
4317 Excise Taxes	448,706	376,150	414,551	470,500	415,500	415,500
4319 Interest and Penalty on Tax	1,517,921	2,346,213	2,494,433	1,587,000	1,927,000	1,927,000
4332 Federal Entitlements	1,123,836	1,245,917	1,341,246	1,200,000	1,450,000	1,450,000
4335 State Shared Revenues	101,661	99,506	63,344	93,425	96,103	95,293
4336 State Entitlements	1,414,897	1,466,997	1,494,547	1,510,888	1,467,886	1,585,531
4337 Interlocal Grant-Entitlement	895,689	916,443	937,679	959,407	981,638	1,004,384
4342 Security of Persons and Property	68,141	50,092	43,815	50,000	40,000	40,000
4349 Other Interfund Svc Charges	331,902	337,039	301,529	301,529	266,411	274,403
4351 Felony Penalties	154,109	124,593	108,750	95,500	95,500	95,500
4353 Non-Parking Infractions	1,061,451	1,129,923	1,186,504	1,221,041	1,193,000	1,193,000
4354 Parking Infractions	4,430	7,344	44,458	3,500	60,000	60,000
4355 Criminal Traffic Misdemeanor	299,985	299,393	305,342	325,000	302,500	302,500
4356 Non-Traffic Misdemeanor	102,037	88,712	86,102	105,700	75,200	75,200
4357 Criminal Costs	108,522	127,551	124,214	111,000	121,000	121,000
4361 Interest Earnings	431,430	1,235,910	972,398	655,300	502,100	602,100
4362 Rents and Royalties	551,482	566,696	599,142	640,302	642,268	642,268
4366 Other Interfund Misc. Revenue	37,418	37,418	37,418	37,418	37,418	37,418
4369 Other Miscellaneous Revenue	43,635	11,346	17,861	1,000	1,000	1,000
8110 State Timber Sales	339,267	221,419	390,632	350,000	350,000	350,000
8301 Operating Transfer In	1,008,740	653,277	570,000	575,000	675,000	700,000
9101 Residual Equity Transfer In	-	256,396	28,417	-	-	-
1 General Fund Revenues	44,888,520	47,077,201	48,479,622	47,617,361	49,008,886	49,966,482
10 Assessor						
4334 State Grants	-	-	67,292	40,000	46,000	23,000
4341 General Government	16,044	13,238	11,378	14,500	14,500	14,500
10 Assessor	16,044	13,238	78,670	54,500	60,500	37,500
15 Auditor						
4322 Non-Business Licenses and Permits	10,688	10,880	10,656	10,500	10,500	10,500
4341 General Government	1,508,372	1,425,338	1,389,281	1,375,000	1,384,000	1,384,000
4369 Other Miscellaneous Revenue	2,273	4,365	776	700	600	600
8301 Operating Transfer In	88,161	95,347	106,847	122,264	120,404	124,765
15 Auditor	1,609,494	1,535,930	1,507,560	1,508,464	1,515,504	1,519,865
21 County Council						
4341 General Government	2,468	1,624	2,029	2,124	5,490	5,490
4369 Other Miscellaneous Revenue	2,212	2,294	4,327	1,900	850	850
21 County Council	4,680	3,918	6,356	4,024	6,340	6,340

General Fund: 26 Planning and Development Svcs / 40 District Court

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
26 Planning and Development Svcs						
4321 Business Licenses and Permits	12,800	10,100	5,400	14,286	10,000	10,000
4322 Non-Business Licenses and Permits	1,182,394	1,166,858	1,035,898	1,022,264	900,000	950,000
4331 Federal Grants-Direct	71,989	180,065	77,324	51,795	-	-
4333 Federal Grants-Indirect	-	-	-	78,500	230,000	49,972
4334 State Grants	52,294	42,518	51,195	-	-	-
4337 Interlocal Grant-Entitlement	-	-	-	-	-	-
4338 Intergovernmental Services	58,054	19,303	24,404	19,000	42,550	58,500
4341 General Government	4,661	2,583	6,968	13,000	4,300	4,300
4342 Security-Persons and Property	42,658	46,407	24,825	41,130	25,000	30,000
4345 Economic Environment	1,857,668	1,711,949	1,471,091	1,593,335	1,355,200	1,380,200
4352 Civil Penalties	76,675	24,201	-	60,000	20,000	20,000
4369 Other Miscellaneous Revenue	(5)	1,122	(18,215)	100	1,000	1,000
8301 Operating Transfer In	5,470	36,068	20,329	60,000	20,000	20,000
26 Planning and Development Svcs	3,364,658	3,241,174	2,699,219	2,953,410	2,608,050	2,523,972
30 Treasurer						
4341 General Government	96,976	67,337	57,250	73,000	59,000	59,000
4369 Other Miscellaneous Revenue	12,180	11,022	20,116	37,500	22,500	22,500
8301 Operating Transfer In	75,813	80,457	77,127	75,000	75,000	75,000
30 Treasurer	184,969	158,816	154,493	185,500	156,500	156,500
35 Sheriff						
4311 Property Taxes	694,045	704,699	716,489	706,530	706,530	706,530
4312 Timber Harvest Taxes	4,060	4,006	7,695	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,407	1,454	1,534	1,400	1,400	1,400
4322 Non-Business Licenses and Permits	-	-	26,887	40,000	60,100	60,100
4331 Federal Grants-Direct	18,971	68,490	50,646	66,098	9,756	9,756
4333 Federal Grants-Indirect	374,218	404,985	1,138,137	188,613	128,701	129,270
4334 State Grants	184,070	142,684	141,968	147,378	140,726	140,726
4336 State Entitlements	67,427	135,294	106,112	131,090	126,665	126,665
4338 Intergovernmental Svc	64,500	209,641	150,691	152,070	122,360	122,360
4342 Security-Persons and Property	159,374	147,497	171,044	186,785	138,460	138,740
4367 Contributions-Private Source	10,000	5,000	-	20,000	-	-
4369 Other Miscellaneous Revenue	30,826	15,280	13,245	2,975	3,525	3,525
8110 State Timber Sales	19,821	12,646	21,999	25,000	25,000	25,000
8301 Operating Transfer In	405,219	680,694	541,339	642,811	309,056	309,056
35 Sheriff	2,033,938	2,532,370	3,087,786	2,317,950	1,779,479	1,780,328
45 District Court						
4341 General Government	154,900	173,803	198,741	205,250	217,350	217,350
4361 Interest on Notes/ Accounts	22,788	26,866	29,070	28,000	28,000	28,000
4369 Miscellaneous Revenue	4,881	9,829	5,406	3,400	2,900	2,900
8301 Operating Transfer In	2,916	17,726	7,495	45,735	13,735	13,735
45 District Court	185,485	228,224	240,712	282,385	261,985	261,985

General Fund: 50 District Court Probation / 70 Superior Court

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
50 District Court Probation						
4338 Intergovernmental Svc	436,785	380,806	379,560	350,000	359,350	359,350
4342 Security-Persons and Property	736,945	754,505	782,341	750,000	750,120	750,120
4346 Mental and Physical Health fees	51,125	38,312	30,688	65,257	2,500	-
4349 Other Interfund Service Charges	-	-	-	-	237,224	242,249
8301 Operating Transfer In	-	161,367	235,432	247,570	-	-
50 District Court Probation	1,224,855	1,334,990	1,428,021	1,412,827	1,349,194	1,351,719
60 Juvenile						
4333 Federal Grants - Indirect	21,930	28,416	33,039	26,672	26,672	26,672
4334 State Grants	640,887	667,658	665,185	613,526	615,704	616,225
4338 Intergovernmental Services	-	-	-	-	13,000	13,000
4342 Security-Persons and Property	37,286	39,654	47,300	54,000	54,000	54,000
4367 Contributions-Private Source	62,229	-	-	-	-	-
4369 Other Miscellaneous Revenue	4,544	302	223	4,500	2,000	2,000
8301 Operating Transfer In	8,362	1,796	-	-	-	-
60 Juvenile	775,238	737,826	745,747	698,698	711,376	711,897
65 Prosecuting Attorney						
4331 Federal Grants-Direct	173,310	180,561	165,317	180,317	165,317	165,317
4333 Federal Grants-Indirect	610,282	617,095	607,727	578,209	648,846	615,080
4334 State Grants	351,759	359,349	358,624	323,933	406,062	406,062
4341 General Government	78,476	80,387	86,516	81,893	101,000	100,757
4351 Felony Penalties	-	-	-	26,753	-	-
4353 Non-Parking Infractions	-	-	-	50,000	46,000	46,000
4367 Contribution-Private Source	4,856	3,268	3,217	3,000	3,000	3,000
4369 Other Miscellaneous Revenue	9,384	4,146	3,992	9,000	3,150	3,150
8301 Operating Transfer In	440,067	446,753	375,870	448,130	450,300	446,239
65 Prosecuting Attorney	1,668,134	1,691,559	1,601,263	1,701,235	1,823,675	1,785,605
66 Public Defender						
4334 State Grants	31,239	23,421	20,150	19,575	19,575	19,575
4336 State Entitlements	172,555	249,631	176,647	196,129	183,507	183,507
66 Public Defender	203,794	273,052	196,797	215,704	203,082	203,082
70 Superior Court						
4322 Non-Business Licenses and Permits	10,688	10,880	10,656	9,400	9,400	9,400
4333 Federal Grants-Indirect	113,241	118,612	93,110	93,709	61,612	61,612
4334 State Grants	19,034	20,177	15,347	15,461	15,461	15,461
4336 State Entitlements	21,610	31,209	36,851	31,000	31,000	31,000
4341 General Government	20,040	20,400	19,980	17,600	17,600	17,600
4345 Economic Environment	39,586	48,860	42,474	50,000	50,000	50,000
4369 Other Miscellaneous Revenue	4,154	4,519	2,990	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	41,196	13,329	15,000	-	-	-
70 Superior Court	269,549	267,986	236,408	221,170	189,073	189,073

General Fund: 71 County Clerk / 106 Parks and Recreation

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
71 County Clerk						
4333 Federal Grants-Indirect	146,353	124,123	110,018	132,745	123,859	123,859
4334 State Grants	106,223	61,948	51,336	55,141	55,141	55,141
4336 State Entitlements	27,647	37,157	65,036	24,316	56,316	56,316
4341 General Government	529,576	543,018	564,929	552,707	614,956	614,956
4361 Interest Earnings	18,366	18,862	22,593	18,000	18,000	18,000
4369 Other Miscellaneous Revenue	8,272	660	1,260	1,500	1,500	1,500
71 County Clerk	836,437	785,768	815,172	784,409	869,772	869,772
75 Extension						
4349 Other Interfund Service Charges	-	-	-	-	10,000	10,000
4369 Other Miscellaneous Revenue	11,350	-	-	4,000	-	-
8301 Operating Transfer In	28,329	33,984	29,183	35,000	20,000	20,000
75 Extension	39,679	33,984	29,183	39,000	30,000	30,000
100 Non-Departmental						
4331 Federal Grants-Direct	449,082	225,985	274,015	-	-	-
4333 Federal Grants - Indirect	-	35,625	250,464	430,379	-	-
4334 State Grants	428	143,727	39,191	57,085	-	-
4336 State Entitlements	28,465	35,648	45,360	30,000	30,000	30,000
4338 Intergovernmental Services	10,000	-	27,216	-	-	-
4339 Federal Grants - ARRA	-	311,037	88,925	97,752	-	-
4341 General Government	56,958	47,240	43,512	42,000	45,000	47,000
4345 Annexation Review Fees	3,368	3,940	3,796	3,000	3,500	3,500
4362 Rents and Royalties	-	-	135,344	181,000	152,560	152,560
4369 Other Miscellaneous Revenue	6,403	85,807	1,856	1,300	1,500	1,500
8301 Operating Transfer In	1,708,958	706,500	-	-	-	-
8309 Interfund Loan Transfer In	155,000	-	123,937	128,954	124,000	124,000
9101 Residual Equity Transfer In	1,669,824	1,400,000	-	-	-	-
100 Non-Departmental	4,088,486	2,995,509	1,033,616	971,470	356,560	358,560
106 Parks and Recreation						
4333 Federal Grants - Indirect	35,116	6,916	-	-	-	-
4334 State Grants	7,556	-	-	-	-	-
4338 Shared Govt Costs COB	7,000	6,000	6,000	6,000	6,000	6,000
4347 Culture and Recreation	373,553	334,926	361,225	287,369	281,400	281,400
4349 Other Interfund Svc Charges	8,752	-	-	-	-	-
4362 Rents and Royalties	522,624	491,651	498,137	522,751	514,138	514,138
4367 Contribution-Private Source	18,230	4,500	8,592	4,000	4,000	4,000
4369 Other Miscellaneous Revenue	25,072	26,040	31,034	22,517	37,000	37,000
8301 Operating Transfer In	147,824	187,779	129,105	283,413	1,298,868	1,318,037
106 Parks and Recreation	1,145,727	1,057,812	1,034,093	1,126,050	2,141,406	2,160,575

General Fund: 153 Health Department / General Fund Total (001)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
153 Health Department						
4311 Property Taxes	598,600	621,414	600,244	665,118	595,200	601,200
4312 Timber Harvest Taxes	1,802	1,811	3,226	2,000	2,000	2,000
4317 Excise Taxes	4,367	5,244	4,234	3,000	3,000	3,000
4321 Business Licenses and Permits	594,672	638,100	670,077	671,100	678,700	678,700
4322 Non-Business Licenses and Permits	381,779	359,480	231,042	220,000	243,200	257,450
4333 Federal Grants-Indirect	2,226,224	1,476,054	1,761,657	2,284,966	1,706,464	1,578,714
4334 State Grants	3,489,979	4,265,090	3,966,332	4,912,425	4,368,910	4,367,395
4336 State Entitlements	863,876	864,175	804,262	863,983	863,506	865,207
4338 Intergovernmental Svc	978,777	362,993	217,048	213,834	319,582	325,832
4339 Federal Grants-ARRA	-	21,022	5,078	-	-	-
4341 General Government	14,374	11,256	21,378	11,700	14,000	14,000
4345 Economic Environment	33,315	24,000	18,300	29,400	18,000	18,000
4346 Mental and Physical Health	596,578	588,309	414,777	492,780	750,650	788,650
4349 Other Interfund Service Charges	-	-	-	420,300	409,011	412,009
4367 Contribution-Private Source	4,297	-	-	-	40,000	40,000
4369 Other Miscellaneous Revenue	6,765	(54,673)	(11,440)	64	628	628
8110 State Timber Sales	8,772	5,708	9,232	4,000	4,000	4,000
8301 Operating Transfer In	230,487	297,796	339,152	127,946	132,308	128,150
153 Health Department	10,034,664	9,487,779	9,054,599	10,922,616	10,149,159	10,084,935
001 General Fund	72,574,351	73,457,136	72,429,317	73,016,773	73,220,541	73,998,190

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

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
108 County Road Fund						
471 Public Works						
4311 Property Taxes	15,802,065	16,276,039	16,841,205	16,002,000	17,000,000	17,000,000
4312 Timber Harvest Taxes	92,510	92,652	181,095	100,000	100,000	100,000
4317 Excise Taxes	32,063	33,615	36,089	25,000	35,000	35,000
4322 Non-Business Licenses and Permits	125,013	117,818	100,497	75,100	100,000	100,000
4332 Federal Entitlements	708,810	638,556	514,600	500,000	500,000	500,000
4333 Federal Grants-Indirect	5,563,797	3,334,864	955,219	2,745,000	501,000	-
4334 State Grants	640,486	467,125	574,656	575,000	2,055,000	520,000
4335 State Shared Revenues	1,832	19,390	1,604	1,000	1,000	1,000
4336 State Entitlements	3,631,154	3,777,963	3,771,941	3,631,154	3,885,342	3,885,342
4338 Intergovernmental Svc	156,186	81,754	256,540	72,000	72,000	72,000
4339 Federal Grants - ARRA	600,000	-	-	-	-	-
4341 General Government	41,519	22,230	1,653	4,728	5,000	5,000
4342 Security-Persons and Property	7,413	6,475	700	3,000	3,000	3,000
4343 Physical Environment	14,965	14,238	4,500	4,000	6,000	6,000
4344 Transportation	3,717	7,786	19,070	4,000	6,400	6,400
4345 Economic Environment	74,349	51,215	70,045	75,000	75,000	75,000
4349 Other Interfund Svc Charges	1,148,219	1,138,032	1,082,922	1,196,755	1,137,414	1,156,577
4361 Interest Earnings	8,293	5,033	2,482	4,000	4,000	4,000
4362 Rents and Royalties	3,162	3,252	6,829	5,000	5,000	5,000
4367 Contribution-Private Source	51,825	37,000	38,622	-	-	-
4369 Other Miscellaneous Revenue	9,138	65,778	6,500	4,000	5,000	5,000
4395 Disposition of Fixed Assets	-	119,066	-	-	-	-
4398 Insurance Recovery	-	9,533	-	-	-	-
8110 State Timber Sales	451,492	292,409	517,423	400,000	450,000	450,000
8301 Operating Transfer In	1,571,048	379,067	71,081	421,081	351,082	51,082
9101 Residual Equity Transfer In	130,365	60,113	159,091	-	-	-
108 County Road Fund	30,869,421	27,051,003	25,214,364	25,847,818	26,297,238	23,980,401
109 Election Reserve Fund						
4311 Property Taxes	356,081	357,736	363,973	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,070	1,040	1,957	1,200	1,200	1,200
4317 Excise Taxes	2,592	3,012	2,570	2,500	2,500	2,500
4333 Federal Grants - Indirect	7,150	121,707	15,528	-	6,000	4,000
4341 General Government	611,062	502,770	722,655	560,703	655,000	500,000
4369 Other Miscellaneous Revenue	542	274	97	-	-	-
8110 State Timber Sales	5,215	3,280	5,592	6,000	6,000	6,000
8301 Operating Transfer In	120,000	128,000	126,000	412,000	312,000	312,000
109 Election Reserve Fund	1,103,712	1,117,819	1,238,372	1,342,403	1,342,700	1,185,700

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

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
114 Veterans Relief Fund						
4311 Property Taxes	269,365	279,626	270,084	304,303	266,600	268,600
4312 Timber Harvest Taxes	811	815	1,451	-	1,000	1,000
4317 Excise Taxes	1,965	2,360	1,906	2,000	2,000	2,000
4361 Interest Earnings	16,124	10,806	7,651	12,025	5,029	5,397
4369 Other Miscellaneous Revenue	25	171	51	-	10	10
8110 State Timber Sales	3,947	2,569	4,154	2,500	5,000	5,000
114 Veterans Relief Fund	292,237	296,347	285,297	320,828	279,639	282,007
118 Whatcom County Jail Fund						
4313 Retail Sales and Use Tax	3,015,059	3,066,829	3,201,225	3,241,579	3,445,027	3,548,377
4331 Federal Grants-Direct	79,875	-	62,466	70,000	71,000	70,500
4332 Federal Entitlements	5,096	17,289	128,914	129,055	127,923	127,922
4333 Federal Grants-Indirect	6,091	-	-	-	-	-
4334 State Grants	7,086	-	-	-	-	-
4338 Intergovernmental Svc	2,196,795	2,250,216	2,470,185	1,917,045	1,941,869	2,161,869
4341 General Government	169,783	181,265	179,988	161,906	156,000	158,500
4342 Security-Persons and Property	613,057	498,767	404,876	533,850	399,250	411,250
4349 Other Interfund Svc Charges	-	-	-	-	543,602	545,324
4367 Contributions-Private Source	21,321	28,326	3,636	10,000	10,000	10,000
4369 Other Miscellaneous Revenue	244,945	299,715	235,381	224,750	272,650	277,650
8301 Operating Transfer In	5,573,103	5,537,690	5,710,511	5,863,851	5,117,229	5,117,229
118 Whatcom County Jail Fund	11,932,211	11,880,097	12,397,182	12,152,036	12,084,550	12,428,621
119 REET Electronic Technology Fund						
4336 State Entitlements	26,410	16,520	-	25,000	-	-
119 REET Electronic Technology Fund	26,410	16,520	-	25,000	-	-
121 Low-Income Housing Projects Fund						
4341 General Government	253,701	208,763	192,785	191,000	204,528	210,664
121 Low-Income Housing Projects Fund	253,701	208,763	192,785	191,000	204,528	210,664
122 Homeless Housing						
4334 State Grants	812,068	433,006	426,220	1,534,000	1,837,399	1,715,224
4341 General Government	778,670	908,971	839,175	768,443	1,103,180	1,133,741
122 Homeless Housing	1,590,738	1,341,977	1,265,395	2,302,443	2,940,579	2,848,965
123 Stormwater Fund						
4333 Federal Grants	-	-	465,547	332,000	-	-
4334 State Grants	46,759	133,472	35,822	323,362	395,000	250,000
4338 Intergovernmental Svc	79,078	49,262	60,675	-	44,000	-
4349 Other Interfund Svc Charges	4,281	-	-	27,792	29,189	30,586
4369 Other Miscellaneous Revenue	-	600	375	-	-	-
8301 Operating Transfer In	1,683,336	1,259,606	1,492,906	1,378,000	1,287,735	1,499,105
123 Stormwater Fund	1,813,454	1,442,940	2,055,325	2,061,154	1,755,924	1,779,691

Chemical Depend/ Mental Hlth Fund (124) / Road Improvement Dist #2 (155)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
124 Chemical Dependency/ Mental Health Fund						
4313 Retail Sales and Use Tax	2,425,300	3,049,769	3,176,439	3,315,000	3,484,872	3,606,843
4333 Federal Grants - Indirect	35,027	47,493	51,340	51,340	51,340	51,340
4334 State Grants	83,501	149,589	64,231	75,000	50,000	50,000
4342 Drug Court Fees	47,254	50,658	39,571	52,000	40,000	40,000
4361 Interest Earnings	22,986	44,162	41,469	37,000	42,994	68,161
8309 Interfund Transfer In	155,000	-	-	-	-	-
124 Chemical Depend/ Mental Health Fund	2,769,068	3,341,671	3,373,050	3,530,340	3,669,206	3,816,344
130 Countywide Emerg Medical Svcs Fund						
4313 Retail Sales and Use Tax	1,699,037	1,722,548	1,807,357	2,608,993	2,823,861	2,908,578
4338 Intergovernmental Svc	755,143	765,592	803,284	-	-	-
4361 Interest Earnings	86,336	52,463	35,407	56,666	22,332	31,749
8301 Operating Transfer In	139,167	-	-	-	-	-
130 Countywide Emerg Medical Svcs Fund	2,679,683	2,540,603	2,646,048	2,665,659	2,846,193	2,940,327
135 WC Trial Court Improvement Fund						
4336 State Entitlements	49,551	47,658	47,300	47,000	47,500	47,500
4361 Interest Earnings	1,353	1,350	879	500	607	1,171
135 WC Trial Court Improvement Fund	50,904	49,008	48,179	47,500	48,107	48,671
140 Solid Waste Fund						
4334 State Grants	261,332	246,479	226,666	26,500	156,026	156,026
4343 Physical Environment	756,640	755,957	749,165	740,000	740,000	740,000
4362 Other Long-term Rent	9,400	12,158	9,450	10,200	10,200	10,200
4369 Other Miscellaneous Revenue	182	-	4,236	-	-	-
9101 Residual Equity Transfer In	-	31,653	-	-	-	-
140 Solid Waste Fund	1,027,554	1,046,247	989,517	776,700	906,226	906,226
141 WC Convention Center Fund						
4313 Retail Sales and Use Tax	493,274	496,035	498,660	500,000	513,000	516,000
4361 Investment Interest	35,188	-	-	-	-	-
141 WC Convention Center Fund	528,462	496,035	498,660	500,000	513,000	516,000
142 Victim/ Witness Assistance Fund						
4333 Federal Grants - Indirect	11,350	14,188	11,350	11,350	11,350	11,350
4341 General Government	84,537	86,223	85,214	90,200	84,600	84,600
4351 Felony Penalties	28,641	31,989	30,678	34,000	31,000	31,000
142 Victim/ Witness Assistance Fund	124,528	132,400	127,242	135,550	126,950	126,950
151 Community Development Fund						
4369 Other Miscellaneous Revenue	-	-	-	-	5,000	5,000
154 Road Improvement Dist #1	-	-	-	-	5,000	5,000
154 Road Improvement Dist #1						
4317 Excise Taxes	22,041	22,416	22,079	21,675	21,645	21,645
4369 Other Miscellaneous Revenue	776	809	813	811	822	822
154 Road Improvement Dist #1	22,817	23,225	22,892	22,486	22,467	22,467
155 Road Improvement Dist #2						
4317 Excise Taxes	1,487	1,680	1,994	3,080	3,080	3,080
4369 Other Miscellaneous Revenue	86	84	88	88	88	88
155 Road Improvement Dist #2	1,573	1,764	2,082	3,168	3,168	3,168

Road Improvement Dist #7 (159) / Pt Roberts' Transportation (170)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
159 Road Improvement Dist #7						
4317 Excise Taxes	2,422	2,244	2,287	2,366	2,340	2,340
4369 Other Miscellaneous Revenue	266	202	229	182	180	182
159 Road Improvement Dist #7	2,688	2,446	2,516	2,548	2,520	2,522
162 Road Improvement Guarantee						
8301 Operating Transfer In	7,736	-	-	-	-	-
162 Road Improvement Guarantee	7,736	-	-	-	-	-
165 Whatcom County Drug Fund						
4351 Felony Penalties	63,937	79,142	85,023	90,000	100,000	100,000
4357 Criminal Costs	93,824	393,234	181,823	247,000	555,000	275,000
4361 Interest Earnings	14,740	3,588	1,917	-	2,500	1,000
4369 Other Miscellaneous Revenue	4,907	8,522	7,310	-	-	-
165 Whatcom County Drug Fund	177,408	484,486	276,073	337,000	657,500	376,000
166 Auditor's O&M Fund						
4336 State Entitlements	123,371	92,664	90,437	80,000	80,000	80,000
4341 General Government	114,692	95,030	87,505	86,500	86,500	86,500
166 Auditor's O&M Fund	238,063	187,694	177,942	166,500	166,500	166,500
167 Emergency Management Fund						
4333 Federal Grants - Indirect	1,098,066	1,235,302	1,075,634	1,207,695	192,068	94,126
4338 Intergovernmental Svc	79,187	77,756	77,756	81,174	81,362	83,484
4362 Lease Revenues - City	-	-	-	8,975	8,975	8,975
4369 Other Miscellaneous Revenue	2,425	3,360	13,198	5,000	5,000	5,000
8301 Operating Transfer In	177,024	177,024	220,174	223,833	187,289	181,152
167 Emergency Management Fund	1,356,702	1,493,442	1,386,762	1,526,677	474,694	372,737
169 Flood Control Zone Dist Fund						
4311 Property Taxes	3,966,637	4,047,080	3,200,890	3,040,000	3,206,331	3,236,331
4312 Timber Harvest Taxes	11,963	11,807	17,086	-	11,000	11,000
4317 Excise Taxes	29,021	34,193	22,430	-	20,000	20,000
4331 Federal Grants-Direct	190,450	327,933	41,529	150,000	100,000	75,000
4333 Federal Grants-Indirect	302,211	443,983	211,922	1,623,801	1,237,320	380,000
4334 State Grants	357,691	837,122	362,763	181,278	-	-
4338 Intergovernmental Svc	77,315	35,815	23,845	25,000	29,929	32,500
4343 Physical Environment	-	-	-	47,500	25,000	25,000
4345 Economic Environment	-	-	-	-	10,000	10,000
4349 Other Interfund Svc Charges	8,985	14,939	20,310	14,309	-	-
4361 Interest Earnings	169,913	107,407	82,442	100,000	60,000	60,000
4362 Rents and Royalties	3,049	3,055	4,300	-	3,600	3,600
4369 Other Miscellaneous Revenue	50	37,962	561	-	-	-
8110 State Timber Sales	58,043	37,234	49,279	30,000	50,000	50,000
8301 Operating Transfer In	218,541	18,800	1,000,000	1,000,000	-	-
169 Flood Control Zone Dist Fund	5,393,869	5,957,330	5,037,357	6,211,888	4,753,180	3,903,431
170 Pt Roberts' Transportation						
4317 Excise Taxes	35,397	54,938	79,298	50,000	60,000	60,000
4319 Interest and Penalty on Tax	477	-	-	-	-	-
170 Pt Roberts' Transportation	35,874	54,938	79,298	50,000	60,000	60,000

Conservation Futures Fund (175) / Real Estate Excise Tax I Fund (326)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
175 Conservation Futures Fund						
4311 Property Taxes	946,955	439,161	977,349	981,001	990,647	1,000,886
4312 Timber Harvest Taxes	2,846	1,242	5,322	1,000	3,000	3,000
4317 Excise Taxes	6,898	3,595	6,986	3,100	7,000	7,000
4331 Federal Grants-Direct	-	-	340,000	-	-	-
4334 State Grants	177,195	690	-	-	-	-
4361 Interest Earnings	169,682	76	67	115	60	60
4369 Other Miscellaneous Revenue	80	210	220	146	145	145
8110 State Timber Sales	13,873	3,999	14,933	7,000	10,000	10,000
175 Conservation Futures Fund	1,317,529	448,973	1,344,877	992,362	1,010,852	1,021,091
219 CRID #9 Gen Debt Fund						
4361 Interest Earnings	-	-	8,184	-	-	-
4368 Spec Assessment-Principal	-	-	7,283	-	-	-
219 CRID #9 Gen Debt Fund	-	-	15,467	-	-	-
242 1997 Ltd Tax GO and Refunding Bond						
8301 Operating Transfer In	1,204,040	2,562,532	-	-	-	-
242 1997 Ltd Tax GO and Refunding Bond	1,204,040	2,562,532	-	-	-	-
243 1998 Ltd Tax GO Bond						
8301 Operating Transfer In	254,585	1,931,066	-	-	-	-
243 1998 Ltd Tax GO Bond	254,585	1,931,066	-	-	-	-
244 2003 Ltd Tax GO and Refunding Bond						
8301 Operating Transfer In	434,993	434,709	437,358	440,141	-	-
244 2003 Ltd Tax GO and Refunding Bond	434,993	434,709	437,358	440,141	-	-
245 2010 Ltd Tax GO and Refunding Bond						
8210 Proceeds of GO Debt	-	26,300	-	-	-	-
8212 Proceeds Refunding Debt	-	3,268,367	-	-	-	-
8301 Operating Transfer In	-	-	1,661,735	646,967	471,614	467,464
9101 Residual Equity Transfer In	-	-	1,524	-	-	-
245 2010 Ltd Tax GO and Refunding Bond	-	3,294,667	1,663,259	646,967	471,614	467,464
324 Real Estate Excise Tax II Fund						
4317 Excise Taxes	1,041,318	990,891	1,042,783	1,051,525	1,126,000	1,226,000
4334 State Grants	-	-	413,107	346,671	-	-
4361 Interest Earnings	519,768	-	-	-	-	-
4369 Other Miscellaneous Revenue	1,614	34,138	-	-	-	-
324 Real Estate Excise Tax II Fund	1,562,700	1,025,029	1,455,890	1,398,196	1,126,000	1,226,000
326 Real Estate Excise Tax I Fund						
4317 Excise Taxes	1,085,661	990,891	1,042,783	1,068,523	1,126,000	1,226,000
4361 Interest Earnings	230,185	-	-	-	-	-
4369 Other Miscellaneous Revenue	329	10	-	-	-	-
8301 Operating Transfer In	-	769,305	-	-	37,000	111,000
326 Real Estate Excise Tax I Fund	1,316,175	1,760,206	1,042,783	1,068,523	1,163,000	1,337,000

County Parks Improvement Fund (330) / Ferry System Fund (444)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
330 County Parks Improvement Fund						
4334 State Grants	-	1,500,222				
4361 Interest Earnings	2,991	2,990	14,528	1,000	8,670	11,994
4369 Other Miscellaneous Revenue	-	21,113	6,613	-	-	-
330 County Parks Improvement Fund	2,991	1,524,325	21,141	1,000	8,670	11,994
331 Civic Center Bldg. Improvement Fund						
8301 Operating Transfer In	-	-	1,404,036	204,662	-	-
331 Civic Center Bldg. Improvement Fund	-	-	1,404,036	204,662	-	-
332 Public Utilities Improvement Fund						
4313 Sales and Use Tax Collection	2,771,621	2,768,821	2,867,602	2,943,508	3,154,364	3,264,767
4361 Interest Earnings	68,369	65,085	61,302	56,830	53,566	49,610
332 Public Utilities Improvement Fund	2,839,990	2,833,906	2,928,904	3,000,338	3,207,930	3,314,377
334 East County Regional Resource Center						
4333 Federal Grants	-	109,454	890,546	-	-	-
4334 State Grants	-	468,316	1,255,434	-	-	-
4369 Other Miscellaneous Revenue	-	-	200	-	-	-
8301 Operating Transfer In	450,000	477,509	1,056,834	80,000	-	-
334 East County Regional Resource Ctr	450,000	1,055,279	3,203,014		-	-
335 Yew St Rd Construction						
4333 Federal Grants - Indirect	-	1,562,427	37,533	140,000	-	-
4367 Contribution - Private Source	7,000	-	-	-	-	-
8301 Operating Transfer In	1,672,000	-	-	-	-	-
335 Yew St Rd Construction	1,679,000	1,562,427	37,533	140,000	-	-
336 Lincoln Rd Construction						
4334 State Grants	-	438,084	1,961,916	-	-	-
4367 Contribution-Private Source	-	16,000	-	-	-	-
4369 Other Miscellaneous Revenue	-	-	325	-	-	-
8301 Operating Transfer In	-	1,500,000	-	-	-	-
336 Lincoln Rd Construction	-	1,954,084	1,962,241	-	-	-
337 2010 Jail Improvement						
4361 Interest Earnings	-	3,196	15,907	-	-	-
8210 Proceeds of GO Debt	-	3,004,918	-	-	-	-
8301 Operating Transfer In	-	-	104,860	-	-	-
337 Jail Improvement	-	3,008,114	120,767	-	-	-
338 Lummi Nation Lease						
8301 Operating Transfer In	-	-	2,000,000	-	-	-
338 Lummi Nation Lease	-	-	2,000,000	-	-	-
444 Ferry System Fund						
4336 State Entitlements	97,655	119,890	165,174	160,000	145,000	145,000
4344 Transportation	1,145,978	1,021,801	1,545,829	1,146,000	1,500,000	1,500,000
4361 Interest Earnings	16,386	7,924	6,881	2,775	3,000	3,000
4369 Other Miscellaneous Revenue	(122)	65	154	-	-	-
8301 Operating Transfer In	1,152,957	1,162,727	1,195,050	1,218,448	1,110,000	1,110,000
444 Ferry System Fund	2,412,854	2,312,407	2,913,088	2,527,223	2,758,000	2,758,000

Equipment Rental and Revolving (501) / Sumas/ Nooksack/ Everson Sub-Zone (16922)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
501 Equipment Rental and Revolving						
4337 Various Grants	96,478	-	-	-	-	-
4348 Internal Sales and Services	3,718,017	3,449,698	4,349,521	3,879,000	5,169,560	5,149,560
4361 Investment Interest	541,437	-	-	-	-	-
4365 Internal Service-Misc Rev	5,434,315	5,178,579	4,998,231	5,321,637	4,662,440	4,662,440
4366 Other Interfund Misc Rev	30,750	76,500	72,332	70,209	21,389	19,073
4369 Other Miscellaneous Revenue	8,500	4,974	7,831	1,001	5,001	5,001
4398 Insurance Recoveries	7,375	33,446	13,070	25,000	25,000	25,000
9111 Disposal Proceeds	145,383	47,189	42,739	75,000	75,000	75,000
9112 Net Book Value	(72,561)	(54,783)	(21,519)	(75,000)	(75,000)	(75,000)
501 Equipment Rental and Revolving	9,909,694	8,735,603	9,462,205	9,296,847	9,883,390	9,861,074
507 Administrative Services Fund						
Administrative Services Department						
4331 Federal Grants	116,766	326,520	175,353	111,030	-	-
4338 Intergovernmental Svc	-	89,184	-	120,000	-	-
4341 General Government	12,117	1,287	163	300	300	300
4348 Internal Sales and Services	3,159,463	3,244,859	3,141,071	3,143,731	3,248,142	3,271,734
4349 Other Interfund Svc Charges	5,096,593	5,092,942	5,058,700	5,210,464	5,463,850	5,627,767
4359 Non-Court Fines-Forfeits	2,295	2,111	465	2,500	2,500	2,500
4362 Rents and Royalties	62,981	55,106	1,250	1,200	1,200	1,200
4365 Internal Service-Misc Rev	7,850,062	8,078,069	7,977,326	9,600,160	8,462,861	8,458,148
4369 Other Miscellaneous Revenue	50,234	67,125	40,791	10,300	9,800	9,800
4398 Insurance Recovery	122,062	-	207,385	130,000	130,000	130,000
8301 Operating Transfer In	690,642	544,710	379,687	431,637	346,137	347,523
Administrative Services Dept	17,163,215	17,501,913	16,982,191	18,761,322	17,664,790	17,848,972
Prosecuting Attorney/ Tort Reserve						
4361 Interest Earnings	-	-	292	-	-	-
4365 Internal Service-Misc Rev	1,417,676	1,915,373	1,841,371	1,841,371	1,100,000	1,100,000
Prosecuting Atty/ Tort Reserve	1,417,676	1,915,373	1,841,663	1,841,371	1,100,000	1,100,000
507 Administrative Services Fund	18,580,891	19,417,286	18,823,854	20,602,693	18,764,790	18,948,972
16921 Lynden/ Everson Sub-Zone						
4317 Excise Taxes	33,158	35,952	36,248	36,074	36,281	36,281
4319 Other Penalties	141	375	318	-	-	-
4338 Intergovernmental Services	-	-	657	-	-	-
4361 Interest Earnings	5,353	2,909	2,028	2,800	1,600	1,600
16921 Lynden/ Everson Sub-Zone	38,652	39,236	39,251	38,874	37,881	37,881
16922 Sumas/ Nooksack/ Everson Sub-Zone						
4317 Excise Taxes	104,894	107,960	111,577	110,291	109,243	109,243
4319 Other Penalties	1,148	1,115	1,666	-	-	-
4361 Interest Earnings	12,954	8,702	6,685	8,000	5,400	5,400
16922 Sumas/ Nooksack/ Everson Sub-Zone	118,996	117,777	119,928	118,291	114,643	114,643

Acme/ Van Zandt Sub-Zone (16923) / Birch Bay Sub-Zone (16925)

	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
16923 Acme/ Van Zandt Sub-Zone						
4317 Excise Taxes	23,203	22,727	23,864	25,311	22,691	22,691
4319 Other Penalties	291	259	401	-	-	-
4361 Interest Earnings	3,206	2,058	1,492	1,800	1,200	1,200
16923 Acme/ Van Zandt Sub-Zone	26,700	25,044	25,757	27,111	23,891	23,891
16924 Samish Watershed Sub-Zone						
4317 Excise Taxes	17,263	17,186	17,638	18,299	18,290	18,290
4319 Other Penalties	67	71	108			
4319 Other Penalties	899	703	556	-	-	-
16924 Samish Watershed Sub-Zone	18,229	17,960	18,302	18,299	18,290	18,290
16925 Birch Bay Sub-Zone						
4317 Excise Taxes	682,924	721,462	720,344	748,000	720,000	720,000
4319 Other Penalties	1,024	16,296	3,165	-	3,000	3,000
4333 Federal Grants	-	-	41,861	63,420	-	-
4349 Other Interfund Svc Charges	-	10,000	-	-	-	-
4361 Interest Earnings	8,037	11,787	12,131	10,000	12,000	12,000
4369 Other Miscellaneous Revenues	-	500	730	-	-	-
16925 Birch Bay Sub-Zone	691,985	760,045	778,231	821,420	735,000	735,000



2013-2014 Whatcom County Final Budget Ordinance

INTRODUCED BY: Consent

PROPOSED BY: County Executive

DATE: November 7, 2012

ORDINANCE NO. 2012-048

**IN THE MATTER OF THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE BIENNIUM 2013-2014
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 2013-2014; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 15, 2012, a notice was published in the County's official newspaper; and,

WHEREAS, several meetings of the Council's Committee of the Whole 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 has 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 2013-2014; 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's Committee of the Whole, together with the Council's proposed restrictions on the expenditure of certain appropriations, and said public hearing took place.

2013-2014 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 2013-2014:

FUND/DEPT.

GENERAL FUND	2013 Appropriation	2014 Appropriation
Assessor	2,823,955	2,860,159
Auditor	1,309,288	1,338,973
Council	971,848	979,935
Executive	547,723	553,515
Planning & Development	5,067,990	5,004,052
Treasurer	1,361,873	1,384,372
Sheriff	13,468,226	13,564,869
District Court	2,015,981	2,058,718
District Court Probation	1,614,399	1,634,109
Hearing Examiner	181,384	182,551
Juvenile Administration	4,197,336	4,270,420
Prosecuting Attorney	5,694,137	5,760,502
Public Defender	3,313,854	3,394,167
Superior Court/Clerk	2,341,603	2,364,558
County Clerk	2,628,539	2,660,340
Extension	343,691	347,324
Non-Departmental	13,212,929	11,501,310
Parks and Recreation	3,598,857	3,627,401
Public Health	12,154,240	12,103,987
TOTAL GENERAL FUND	76,847,853	75,591,262

2013-2014 Whatcom County Final Budget Ordinance continued

Fund No.	OTHER FUNDS	2013 Appropriation	2014 Appropriation
108	County Road	26,614,249	21,253,878
109	Election Reserves	1,216,470	1,345,531
114	Veterans Relief Fund	467,893	416,275
118	Whatcom County Jail	12,713,574	12,946,211
121	Low-Income Housing Projects	224,000	224,000
122	Homeless Housing	2,864,615	2,867,891
123	Stormwater Fund	1,785,145	1,881,524
124	Chemical Dependency/Mental Health	3,581,550	3,666,140
130	County Wide E.M.S.	3,725,242	2,663,106
135	WC Trial Court Improvement	13,735	13,735
137	LEOFF I Healthcare Fund	204,066	0
140	Solid Waste	872,543	850,030
141	WC Convention Center	558,980	558,980
142	Victim Witness	146,562	141,953
151	Community Development	5,000	5,000
154	Road Improve #1	26,812	26,812
155	Road Improve #2	1,888	1,888
159	Road Improve #7	2,682	2,682
165	WC Drug Fund	593,967	593,967
166	Auditor's O&M	261,852	230,964
167	Emergency Management	488,573	386,552
170	Pt. Roberts Fuel Tax	300,000	0
175	Conservation's Future	269,000	285,000
245	2010 Ltd Tax GO & Refund Bond	472,218	468,068
324	REET II	3,038,386	2,293,152
326	REET	473,511	613,516
330	Parks Improvement Fund	94,183	96,826
332	Public Utilities Improvement Fund	503,511	578,516
444	Ferry System	2,524,850	2,524,009
501	ER&R	12,925,590	12,738,614
507	Administrative Services	19,760,270	19,960,332
	Total Other Funds	96,730,917	89,635,152

2013-2014 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 2013-2014 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 2013-2014 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 2013-2014 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 2013-2014 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 cost centers within other County funds, if authorized by the County Council.

(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.

2013-2014 Whatcom County Final Budget Ordinance continued

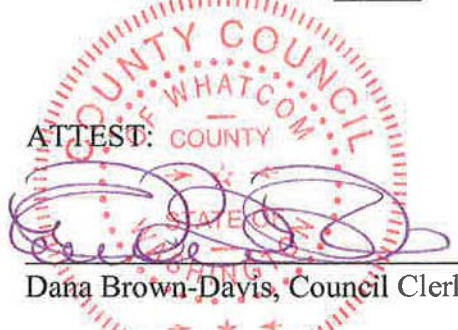
(F) Expenditure authority granted in this ordinance is based on revenue projections contained in Exhibit A. If it is evident that a department's revenues will fall short of the department's budgeted revenues in any calendar year, the department head will submit a plan to the County Executive to reduce 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 20th day of November, 2012.

ATTEST:



Dana Brown-Davis, Council Clerk

APPROVED as to form:

Ronald J. Watts
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Kathy Kershner
Kathy Kershner, Council Chair

Approved Denied

Jack Louws
Jack Louws, Executive

Date: 12.07.12

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
ADMINISTRATIVE SERVICES							
Administration							
Director	0.40		0.40	(0.40)	0.00		0.00
Special Projects Manager	0.00		0.00	0.25	0.25		0.25
Administrative Supervisor	1.00	(1.00)	0.00		0.00		0.00
Administrative Services Coordinator	0.00	1.00	1.00		1.00		1.00
Admin Secretary/ Grant Coordinator	0.40		0.40	0.10	0.50		0.50
Conservation Resource Analyst	1.00		1.00	(1.00)	0.00		0.00
	2.80	0.00	2.80	(1.05)	1.75	0.00	1.75
Finance							
Finance Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Budget Analyst	1.80		1.80		1.80		1.80
Accountant	1.00		1.00		1.00		1.00
Financial Accountant	4.00		4.00		4.00		4.00
Payroll Supervisor	1.00		1.00		1.00		1.00
Payroll Benefits Specialist	1.00		1.00		1.00		1.00
Senior Purchasing Coordinator	1.00		1.00		1.00		1.00
	11.80	0.00	11.80	0.00	11.80	0.00	11.80
Facilities Management							
Facilities Manager	1.00		1.00		1.00		1.00
Facilities Assistant	1.00		1.00		1.00		1.00
Construction Project Coordinator	1.00		1.00		1.00		1.00
Facilities Technical Specialist	3.00		3.00		3.00		3.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00
Facilities Maintenance Technician	3.00		3.00		3.00		3.00
Custodial Coordinator	1.00		1.00		1.00		1.00
Custodian	6.00		6.00		6.00		6.00
	17.00	0.00	17.00	0.00	17.00	0.00	17.00
Information Technology							
Information Technology Manager	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Special Projects Manager	0.00		0.00	1.00	1.00		1.00
Systems Administrator	6.00	1.00	7.00		7.00		7.00
Systems Support Specialist	1.00		1.00		1.00		1.00
Service Desk Technician	1.00		1.00		1.00		1.00
Project Coordinator	0.00	0.00	0.00		0.00		0.00
Systems Analyst	2.00		2.00		2.00		2.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Applications Supervisor	0.00	1.00	1.00		1.00		1.00
Applications Administrator	6.00	(2.00)	4.00	1.00	5.00		5.00
Applications Technician	0.75		0.75		0.75		0.75
Records and Project Administrator	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk/ Receptionist	1.00		1.00		1.00		1.00
	22.75	0.00	22.75	2.00	24.75	0.00	24.75
Human Resources							
Human Resources Manager	1.00		1.00		1.00		1.00
Employee Relations Manager	1.00		1.00		1.00		1.00
Human Resources Representative	3.00		3.00		3.00		3.00
Administrative Clerk	0.80		0.80	0.20	1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
	6.80	0.00	6.80	0.20	7.00	0.00	7.00
TOTAL ADMINISTRATIVE SERVICES	61.15	0.00	61.15	1.15	62.30	0.00	62.30
ASSESSOR							
Assessor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Property Data Supervisor	1.00		1.00		1.00		1.00
Office Manager	1.00		1.00		1.00		1.00
Program Technician	1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00
Clerk/ Receptionist	2.00		2.00		2.00		2.00
Personal Property Clerk	2.00		2.00		2.00		2.00
Drafter/ GIS Technician	1.00		1.00		1.00		1.00
Appraiser	13.00		13.00		13.00		13.00
TOTAL ASSESSOR	28.00	0.00	28.00	0.00	28.00	0.00	28.00
AUDITOR							
Auditor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Records/ Licensing Supervisor	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	8.00		8.00		8.00		8.00
Elections							
Elections Supervisor	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Elections Technician	0.00	1.00	1.00		1.00		1.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Coordinator	1.00	(1.00)	0.00		0.00		0.00
Clerk	4.00		4.00		4.00		4.00
TOTAL AUDITOR	19.00	0.00	19.00	0.00	19.00	0.00	19.00
COUNTY COUNCIL							
Clerk of the Council	1.00		1.00		1.00		1.00
Deputy Clerk	1.00		1.00		1.00		1.00
Confidential Clerk	1.00		1.00		1.00		1.00
Council Member	3.50		3.50		3.50		3.50
Senior Secretary	1.00		1.00		1.00		1.00
Administrative Clerk	1.00		1.00		1.00		1.00
Confidential Clerk/ Receptionist	1.00		1.00		1.00		1.00
TOTAL COUNTY COUNCIL	9.50	0.00	9.50	0.00	9.50	0.00	9.50
COUNTY EXECUTIVE							
Executive	1.00		1.00		1.00		1.00
Deputy Administrator	0.60		0.60	(0.60)	0.00		0.00
Special Projects Manager	0.00		0.00	0.25	0.25		0.25
Executive Assistant	1.00	(1.00)	0.00		0.00		0.00
Executive Asst/ Communications Coord.	0.00	1.00	1.00		1.00		1.00
Executive Secretary	1.00		1.00		1.00		1.00
Admin Secretary/ Grant Coordinator	0.40		0.40	0.10	0.50		0.50
TOTAL COUNTY EXECUTIVE	4.00	0.00	4.00	(0.25)	3.75	0.00	3.75
DISTRICT COURT							
Judge	2.00		2.00		2.00		2.00
District Court Commissioner	1.00		1.00		1.00		1.00
District Court Administrator	0.50		0.50		0.50		0.50
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Jury Coordinator	1.00		1.00		1.00		1.00
Coordinator	2.00		2.00		2.00		2.00
Clerk	4.00		4.00		4.00		4.00
Clerk/ Receptionist	0.00	1.00	1.00		1.00		1.00
Calendar Coordinator	2.00		2.00		2.00		2.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Court Clerk	3.00		3.00		3.00		3.00
TOTAL DISTRICT COURT	17.50	1.00	18.50	0.00	18.50	0.00	18.50
DISTRICT COURT PROBATION							
District Court Probation Administrator	0.50		0.50		0.50		0.50

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Probation Manager	1.00		1.00		1.00		1.00
Lead Probation Officer	1.00		1.00		1.00		1.00
Probation Officer	9.50		9.50		9.50		9.50
Substance Abuse Specialist	0.70		0.70		0.70	(0.70)	0.00
Senior Clerk	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
TOTAL DISTRICT COURT PROBATION	15.70	0.00	15.70	0.00	15.70	(0.70)	15.00
EXTENSION							
Clerk	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Master Composter/ Recycler Coord.	0.52		0.52		0.52		0.52
TOTAL EXTENSION	2.52	0.00	2.52	0.00	2.52	0.00	2.52
HEALTH							
Health Officer	0.60		0.60		0.60		0.60
Health Department Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Community Health Manager	1.00		1.00		1.00		1.00
Environmental Health Svcs Manager	1.00		1.00		1.00		1.00
Disease and Epidemiology Manager	0.00	1.00	1.00		1.00		1.00
Disease Ctrl and Emergency Resp. Mgr.	1.00	(1.00)	0.00		0.00		0.00
Public Health Nurse Supervisor	3.00		3.00		3.00		3.00
Public Health Nurse	12.00		12.00		12.00		12.00
Epidemiologist	1.00	(1.00)	0.00		0.00		0.00
Medical Assistant	1.00		1.00		1.00		1.00
Nutrition Supervisor	0.90		0.90		0.90		0.90
Nutritionist	1.00		1.00		1.00		1.00
WIC Certifier	2.80	0.10	2.90		2.90		2.90
Social Worker	1.00		1.00		1.00		1.00
Care Coordinator	0.00	0.80	0.80	(0.80)	0.00		0.00
Business Services Supervisor	1.00		1.00		1.00		1.00
Financial Services Coordinator	1.00	(1.00)	0.00		0.00		0.00
Accountant	1.00		1.00		1.00		1.00
Account Clerk	2.00	1.00	3.00		3.00		3.00
Clerk	1.00	(1.00)	0.00		0.00		0.00
Office Coordinator	1.00		1.00		1.00		1.00
Clerk/ Typist	11.95	(1.00)	10.95		10.95		10.95
Community Health Specialist	2.00	1.00	3.00		3.00		3.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Environmental Health Specialist	13.00	(1.00)	12.00		12.00		12.00
Human Services Manager	1.00		1.00		1.00		1.00
Contract Coordinator	1.00		1.00		1.00		1.00
Program Specialist	5.00	2.00	7.00		7.00		7.00
Health Information Specialist	1.00	(1.00)	0.00		0.00		0.00
Data Applications Specialist	1.00		1.00		1.00		1.00
TOTAL HEALTH	74.25	(1.10)	73.15	(0.80)	72.35	0.00	72.35
HEARING EXAMINER							
Coordinator	1.00		1.00		1.00		1.00
TOTAL HEARING EXAMINER	1.00	0.00	1.00	0.00	1.00	0.00	1.00
JAIL							
Chief Corrections Officer	1.00	(1.00)	0.00		0.00		0.00
Chief of Corrections	0.00	1.00	1.00		1.00		1.00
Inspector	0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Corrections Sergeant	8.00		8.00		8.00		8.00
Corrections Deputy	63.00		63.00		63.00		63.00
Clerk	0.00	4.00	4.00		4.00		4.00
Administrative Coordinator	1.00	(1.00)	0.00		0.00		0.00
Records Specialist	3.00	(3.00)	0.00		0.00		0.00
Account Clerk	2.00		2.00		2.00		2.00
Lead Work Crew Coordinator	0.00		0.00		0.00		0.00
Outside Maintenance Coordinator	0.00	6.00	6.00		6.00		6.00
Work Crew Coordinator	6.00	(6.00)	0.00		0.00		0.00
TOTAL JAIL	86.50	0.00	86.50	0.00	86.50	0.00	86.50
JUVENILE COURT ADMIN.							
Juvenile Court Administrator	1.00	(1.00)	0.00		0.00		0.00
Administrative Assistant	1.00		1.00		1.00		1.00
Assistant Administrator	1.00		1.00		1.00		1.00
Clerk	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Legal Secretary	4.00		4.00		4.00		4.00
Probation Officer	10.00		10.00		10.00		10.00
Detention Manager	1.00		1.00		1.00		1.00
Juvenile Detention Officer	15.00		15.00		15.00		15.00
Nurse Practitioner	0.70		0.70		0.70		0.70

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
CASA Volunteer Coordinator	0.70		0.70	0.20	0.90		0.90
Program Specialist	1.00		1.00		1.00		1.00
TOTAL JUVENILE COURT ADMIN.	38.40	(1.00)	37.40	0.20	37.60	0.00	37.60
PARKS AND RECREATION							
Administration							
Director	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Clerk	0.00	2.00	2.00		2.00		2.00
Division Secretary	1.00	(1.00)	0.00		0.00		0.00
Design and Development Supervisor	1.00		1.00		1.00		1.00
Senior Citizen's Program							
Recreation and Senior Services Mgr.	1.00	(1.00)	0.00		0.00		0.00
Maintenance Worker	1.00		1.00		1.00		1.00
Park Facilities							
Park Operations Manager	1.00		1.00		1.00		1.00
Lead Park Ranger	3.00		3.00		3.00		3.00
Range Master	1.00		1.00		1.00		1.00
Park Ranger	3.00		3.00		3.00		3.00
Maintenance/ Construction Supervisor	1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	2.00		2.00		2.00		2.00
Repair Maintenance	5.00		5.00		5.00		5.00
Maintenance Worker	0.75	(0.75)	0.00		0.00		0.00
TOTAL PARKS AND RECREATION	23.75	(0.75)	23.00	0.00	23.00	0.00	23.00
PLANNING AND DEVELOPMENT SVCS.							
Director	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Division Manager	1.00	2.00	3.00		3.00		3.00
Division Secretary	3.00		3.00		3.00		3.00
GIS Specialist	1.00		1.00		1.00		1.00
Planner	24.00	0.00	24.00	0.00	24.00	(1.00)	23.00
Coordinator	1.00		1.00		1.00		1.00
Public Service Inspector	5.00		5.00		5.00		5.00
Fire Inspector	2.00		2.00		2.00		2.00
Plans Examiner	2.00		2.00		2.00		2.00
Permit Center Specialist	1.00	(1.00)	0.00		0.00		0.00
Permit Center Technician	1.00		1.00		1.00		1.00
PDS Supervisor	4.00	(3.00)	1.00		1.00		1.00
TOTAL PLANNING AND DEVELOPMENT	47.00	(2.00)	45.00	0.00	45.00	(1.00)	44.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
PROSECUTING ATTORNEY							
Prosecuting Attorney	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00
Assistant Chief Criminal Deputy	1.00		1.00		1.00		1.00
Assistant Chief Civil Deputy	1.00		1.00		1.00		1.00
Deputy	18.40		18.40		18.40		18.40
Coordinator	1.00		1.00		1.00		1.00
Legal Assistant	14.00	(1.00)	13.00		13.00		13.00
Confidential Secretary	1.00		1.00		1.00		1.00
Clerk	1.00		1.00		1.00		1.00
Administrative Manager	1.00		1.00		1.00		1.00
Paralegal	3.00		3.00		3.00		3.00
Domestic Relations Coordinator	4.00		4.00		4.00		4.00
Sexual Assault Case Specialist	1.00		1.00		1.00		1.00
Domestic Violence Case Specialist	1.00		1.00		1.00		1.00
Law Library							
Librarian	0.50		0.50		0.50		0.50
TOTAL PROSECUTING ATTORNEY	50.90	(1.00)	49.90	0.00	49.90	0.00	49.90
PUBLIC DEFENDER							
Public Defender	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Deputy	15.00		15.00		15.00		15.00
Office Administrator	1.00		1.00		1.00		1.00
Investigations Supervisor	1.00		1.00		1.00		1.00
Investigator	3.00		3.00		3.00		3.00
Legal Assistant	6.00		6.00		6.00		6.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk/ Receptionist	0.80		0.80		0.80		0.80
TOTAL PUBLIC DEFENDER	29.80	0.00	29.80	0.00	29.80	0.00	29.80
PUBLIC WORKS							
Administration/ Accounting							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Accounting Supervisor	1.00	(1.00)	0.00		0.00		0.00
Accounting Budget Supervisor	0.00	1.00	1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00
Accounting Technician	2.00		2.00	(1.00)	1.00		1.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Administrative Assistant	1.00		1.00		1.00		1.00
Safety/ Training Specialist	1.00		1.00		1.00		1.00
Clerk/ Receptionist	2.00		2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00
Special Projects Manager	1.00		1.00		1.00		1.00
	12.00	0.00	12.00	(1.00)	11.00	0.00	11.00
Engineering							
Assistant Director	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	0.00	1.00	1.00		1.00		1.00
Records Assistant	1.00		1.00		1.00		1.00
Engineering Manager	4.00		4.00		4.00		4.00
Engineer	5.00		5.00		5.00		5.00
Planner	2.00		2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00
Survey Technician	3.00		3.00		3.00		3.00
Senior Professional Land Surveyor	2.00		2.00		2.00		2.00
Permit Center Technician	1.00	(1.00)	0.00		0.00		0.00
Engineering Coordinator	1.00		1.00		1.00		1.00
Engineering Technician	14.00		14.00		14.00		14.00
	36.00	0.00	36.00	0.00	36.00	0.00	36.00
Flood Control							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Engineer	2.00		2.00		2.00		2.00
Engineering Technician	2.00		2.00		2.00		2.00
	6.00	0.00	6.00	0.00	6.00	0.00	6.00
Flood - Natural Resources							
Planner	2.70		2.70		2.70		2.70
Maintenance and Operations							
M&O Superintendent	1.00		1.00		1.00		1.00
Assistant Superintendent/ M&O	2.00		2.00		2.00		2.00
Road Crew Leader	5.00		5.00		5.00		5.00
Senior Sign Leader	1.00		1.00		1.00		1.00
Sign Technician	3.00		3.00		3.00		3.00
M&O Team Leader	1.00		1.00		1.00		1.00
Heavy Equipment Operator	8.00		8.00		8.00		8.00
Senior Road Maintenance Worker	22.00		22.00		22.00		22.00
Road Maintenance Worker	18.00		18.00	(1.00)	17.00		17.00
Clerk/ Receptionist	0.50		0.50		0.50		0.50

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	64.50	0.00	64.50	(1.00)	63.50	0.00	63.50
Noxious Weed							
Weed Control Coordinator	1.00		1.00		1.00		1.00
Weed Compliance Inspector	1.00		1.00		1.00		1.00
	2.00	0.00	2.00	0.00	2.00	0.00	2.00
Ferry							
Coordinator	1.00		1.00		1.00		1.00
Senior Master	1.00		1.00		1.00		1.00
Master	1.00		1.00		1.00		1.00
Master Engineer	1.00		1.00		1.00		1.00
Purser/ Deckhand	3.00		3.00		3.00		3.00
Deckhand	3.00		3.00		3.00		3.00
Regular Relief Deckhands	2.00		2.00		2.00		2.00
	12.00	0.00	12.00	0.00	12.00	0.00	12.00
Stormwater (Water Resources)							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Engineering Technician	0.00		0.00	1.00	1.00		1.00
Planner	2.00		2.00		2.00		2.00
Program Specialist	1.00		1.00		1.00		1.00
	5.00	0.00	5.00	1.00	6.00	0.00	6.00
Solid Waste							
Coordinator	1.00		1.00		1.00		1.00
Equipment Services							
Equipment Services Manager	1.00		1.00		1.00		1.00
Shop Crew Leader	1.00		1.00		1.00		1.00
Heavy Duty Mechanic	8.00		8.00		8.00		8.00
Purchasing Coordinator	1.00		1.00		1.00		1.00
Purchasing Assistant	3.00		3.00		3.00		3.00
Clerk/ Receptionist	0.50		0.50		0.50		0.50
	14.50	0.00	14.50	0.00	14.50	0.00	14.50
TOTAL PUBLIC WORKS	155.70	0.00	155.70	(1.00)	154.70	0.00	154.70
SHERIFF							
Sheriff	1.00		1.00		1.00		1.00
Undersheriff	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Inspector	0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Crime Analyst	1.00		1.00		1.00		1.00
Volunteer Services Coordinator	1.00	(1.00)	0.00		0.00		0.00
Coordinator	0.00	2.00	2.00		2.00		2.00
Senior Administrative Assistant	1.00		1.00		1.00		1.00
Accountant	1.00	(1.00)	0.00		0.00		0.00
Financial Accountant	0.00	1.00	1.00		1.00		1.00
Administrative Coordinator	1.00	(1.00)	0.00		0.00		0.00
Account Clerk	1.00		1.00		1.00		1.00
Civil Assistant	1.00	(1.00)	0.00		0.00		0.00
Records/ ID Supervisor	1.00		1.00		1.00		1.00
ID Technician	3.00		3.00		3.00		3.00
Clerk	0.00	9.00	9.00		9.00		9.00
Records Specialist	8.00	(8.00)	0.00		0.00		0.00
Sergeant	10.00		10.00		10.00		10.00
Deputy	67.00	2.00	69.00		69.00		69.00
	102.50	2.00	104.50	0.00	104.50	0.00	104.50
Emergency Management							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Clerk	0.00	1.00	1.00		1.00		1.00
Administrative Coordinator	1.00	(1.00)	0.00		0.00		0.00
	4.00	0.00	4.00	0.00	4.00	0.00	4.00
TOTAL SHERIFF	106.50	2.00	108.50	0.00	108.50	0.00	108.50
SUPERIOR COURT/ CLERK							
Judge	3.00		3.00		3.00		3.00
Superior Courts Administrator	0.00	1.00	1.00		1.00		1.00
Superior Court Administrator	1.00	(1.00)	0.00		0.00		0.00
Superior Court Commissioner	3.00		3.00		3.00		3.00
Court Reporter	3.00		3.00		3.00		3.00
Judicial Assistant	3.00		3.00		3.00		3.00
Court Facilitator	2.00		2.00		2.00		2.00
Drug Court Coordinator	1.00		1.00		1.00		1.00
Substance Abuse Specialist	2.70		2.70		2.70		2.70
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Clerk	7.50		7.50		7.50		7.50
Court Clerk	8.00		8.00		8.00		8.00

2013-2014 Whatcom County Final Budget Ordinance continued

	Original Ordinance 2012 Totals	Changes During 2011-2012	Revised 2012 Totals	2012-2013 Changes	2013 Totals	2013-2014 Changes	2014 Totals
Specialty Court Clerk	2.00		2.00		2.00		2.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
TOTAL SUPERIOR COURT/ CLERK	40.20	0.00	40.20	0.00	40.20	0.00	40.20
TREASURER							
Treasurer	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Revenue Specialist	1.00	(1.00)	0.00		0.00		0.00
Tax Specialist	0.00	1.00	1.00		1.00		1.00
Revenue Deputy	3.00		3.00		3.00		3.00
Operations/ Accounting Specialist	1.00		1.00		1.00		1.00
Investment Officer	1.00		1.00		1.00		1.00
Treasury Services Manager	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
Head Cashier	1.00		1.00		1.00		1.00
TOTAL TREASURER	13.00	0.00	13.00	0.00	13.00	0.00	13.00
COUNTY TOTAL STAFFING	824.37	(2.85)	821.52	(0.70)	820.82	(1.70)	819.12

2013 Flood Control Zone District Budget Resolution

PROPOSED BY: Public Works

SPONSORED BY: Consent

INTRODUCED: November 7, 2012

RESOLUTION NO. 2012-035

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

ADOPTING THE 2013 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; 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, storm water management, and other water resources 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 resources work are also managed through Fund No. 169; and

WHEREAS, the 2013 budget proposed by the County Executive for Whatcom County includes proposed expenditures out of Fund 169 to pay for flood control, storm water management, and other water resources work consistent with the powers of the District under RCW 86.15; and


2013 Flood Control Zone District Budget Resolution

NOW THEREFORE BE IT RESOLVED, that the Board of Supervisors approves the appropriations of Flood Control Zone District Fund No. 169 for 2013 in the amounts set forth in the document titled Whatcom County 2013-2014 Budget and as subsequently modified and presented below:

Fund No.	FLOOD CONTROL ZONE DIST.	2013 Appropriation
169	Flood Control Zone District:	6,235,251
16921	Lynden/Everson Sub-Zone	100,000
16922	Sumas/Nooksack/Everson Sub-Zone	87,500
16923	Acme/Van Zandt Sub-Zone	32,500
16924	Samish Watershed Sub-Zone	17,625
16925	Birch Bay Sub-Zone	1,204,933
	Total	<u>7,677,809</u>

APPROVED this 20th day of November, 2012.

ATTEST:



[Signature]

Dana Brown-Davis, Clerk of the Council

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

[Signature]

Kathy Kershner, Chair

APPROVED AS TO FORM:

[Signature]

Civil Deputy Prosecutor

2014 Flood Control Zone District Budget Resolution

The resolution for the 2014 Flood Control Zone District will not be formally adopted until November 2013.



Project Budgets

Project budgets are used for significant capital projects that will likely span budget periods. Project budgets are adopted by ordinance, and continue for the life of the project. Project budgets lapse when a project is completed, abandoned or when no project expenditure or encumbrance has been made for three years (Whatcom County Code Section 6.80).

Five new project budgets were adopted at the same time the 2013-2014 biennial budget was adopted. Details on those projects follow.

Existing project budgets include the following:

- Civic Center Building Improvement funds the exterior envelope repair project on the Civic Center Building.
- 2010 Jail Improvement funds replacement of fire alarms and electronic exiting controls for the main Jail and Juvenile Detention.
- East Whatcom Regional Resource Center funds the construction of a community center in the foothills area.
- Yew Street Road and Lincoln Road Construction funds two road projects.

Project Budgets Continued

Public Works Department

Ordinance #2012-050

Birch Bay Drive Pedestrian Facility

Design and Construct a berm with promenade along Birch Bay Drive. Major elements of this project include:

- Remove the rip rap, sea walls, groins, and bulkheads along Birch Bay Drive and replace them with a "natural" soft shore beach; reestablishing the beach profile and improving flood protection for the roadway and adjacent structures; this will improve habitat functions and the currently disrupted natural littoral drift of the beach.
- Replace and retrofit substandard stormwater facilities and out falls to improve water quality for this significant shellfish area.
- Provide beach access and a pedestrian facility as a portion of the Coast Millennium Trail.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Professional Services	1,164,521	92,197	1,072,324
Right-of-Way	-	-	-
Construction	-	-	-
Total	1,164,521	92,197	1,072,324

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
REET II Transfer	745,000	-	745,000
Federal STP(E)	327,324	-	327,324
Total	1,072,324	-	1,072,324

Project Budgets Continued

Public Works Department Continued

Ordinance #2012-051

Birch Bay-Lynden Rd/ Portal Way Signalization Improvements CRP #901011

This project is located south of Blaine and west of I-5, in Section 22, T40N, R1E. Proposed improvements include signalization, channelization, and illumination of the intersection with minor changes to the vertical and horizontal alignment. Stormwater treatment and detention will also be implemented into this project.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Professional Services	500,066	480,066	20,000
Right-of-Way	54,973	4,973	50,000
Construction	3,550,000	-	3,550,000
Total	4,105,039	485,039	3,620,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Federal STPR	3,250,000	-	3,250,000
State Rural Arterial Program	750,000	-	750,000
Road Fund Transfer	300,000	-	300,000
Total	4,300,000	-	4,300,000

Project Budgets Continued

Public Works Department Continued

Ordinance #2012-052

Potter Road/ South Fork Nooksack, Bridge No. 148 CRP #998027

This bridge replacement project is located in Sections 17 and 18, T38N, R5E. The existing single-lane bridge (14.5' wide and 243' in length) is structurally deficient and functionally obsolete. The replacement structure is a two-span, pre-stressed, and post-tensioned concrete girder bridge. Access will need to be maintained throughout construction as this is the only public access to the residential, agricultural, and tribal community west of the river.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Professional Services	987,555	937,555	50,000
Right-of -Way	133,423	33,423	100,000
Construction	8,300,000	-	8,300,000
Total	9,420,978	970,978	8,450,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Federal Bridge Replacement	7,700,000	-	7,700,000
Road Fund Transfer	1,900,000	-	1,900,000
Total	9,600,000	-	9,600,000

Project Budgets Continued

Public Works Department Continued

Ordinance #2012-053

Rural Road Safety Program CRP #911017

This project focuses on intersection safety and preventing run-off-the-road crashes. Improvements will be at multiple sites throughout the county. The project will focus on installation of centerline and edge rumble strips, bridge freeze indicators, bridge approach guardrail improvements, and intersection upgrades.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Professional Services	299,000	269,000	30,000
Right-of-Way		-	-
Construction	1,000,000	-	1,000,000
Total	1,299,000	269,000	1,030,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Federal	1,299,000	-	1,299,000
Road Fund Transfer		-	-
Total	1,299,000	-	1,299,000

Project Budgets Continued

Sheriff's Department

Ordinance #2012-054

Phase I Sheriff's Records Management System

Replacement of the Sheriff's Office indexing records system with a modern industry standard, automated information system (Records Management System- RMS) that is NIBRS (National Incident Based Reporting Standard) and NIEM (National Information Exchange Model) compliant. This system would modernize records management capabilities thereby greatly improving the processing, storage, and dissemination of Sheriff's Office records information and enable the Sheriff's Office to comply with federally mandated criminal offense reporting standards that will be in effect January of 2013. This system would be implemented in phases (Tracks 1-4) over the next two budget cycles.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
County Staff	83,220	-	83,220
Professional Services	381,780	-	381,780
Computer Capital	735,000	-	735,000
Total	1,200,000	-	1,200,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
General Fund Transfer	1,200,000	-	1,200,000
Total	1,200,000	-	1,200,000

Budget Development Guidelines

The Council's review and feedback is requested on the following guidelines proposed for use by the Executive in building the 2013-2014 Biennial Budget.

1. Ending Fund Balance and Reserves

The County's largest revenue source, property taxes, is received primarily in April and October. As a result, the General Fund's operating costs exceed revenue most months of the year. Approximately \$7,000,000 is needed to maintain a positive cash balance throughout the year in order to avoid incurring costs associated with borrowing or payment delays. The County Code requires the General Fund to maintain a \$1,000,000 "rainy day reserve." Since the County is considering seeking bonds to assist in financing a new jail, it is important to maintain an adequate General Fund balance in order to attract lower bond interest rates. General Fund revenues are estimated to be between \$72 and \$74 million. Considering all factors, maintaining a General Fund balance of at least \$7.5 million dollars is needed. Generally, all funds should provide sufficient reserves to:

- Fund operations without borrowing
- Preserve a favorable bond rating
- Cover emergencies
- Protect assets
- Finance priority long-term capital projects

2. Revenues

Revenue supporting the General Fund has the least restrictions applied to its use. Other county revenues with more restricted uses include the Road Fund, REET I, REET II, Rural Sales Tax, Conservation Futures, etc. Grant revenues also come with restrictions on their use. A major financial challenge for Whatcom County is balancing the unrestricted revenues to fund general government functions including the Courts, the Offices of the Sheriff, Prosecuting Attorney, Assessor, Auditor, Treasurer, the Council, etc. To meet that challenge

and maximize the use of limited resources it is essential that General Fund revenues be focused on core county functions which provide general government services and:

- Charge all eligible costs to grants and other restricted funding sources prior to spending undedicated General Fund resources.
- Structure fees and negotiate grants to recover the total costs of service including administrative overhead.
- Review Whatcom County tax levies and propose revenue neutral adjustments to fund high priority services.
- If fees and other income do not cover the full service costs, review and set appropriate levels for undedicated General Fund and Road Fund support.
- Maximize use of interest income to pay for the cost of general government services to the full extent allowed by law.

3. Efficiencies

Over time, the needs of our community change and the technology available to aid in providing county services improves. It is essential that we constantly review our operations and eliminate unnecessary costs. As examples, the County should continually question whether it needs all its current vehicles, equipment, and software, and should review potential costs savings from renting equipment rather than owning as well as sharing equipment between departments. Prior to investing in new technology, the County should seek to use its current systems to their full capacity. All county managers and staff will be requested to review existing functions and activities to remove bottlenecks, become even more efficient, and

continued on next page

Budget Development Guidelines continued

reduce operating costs.

- Maximize the useful life of capital equipment.
- Maximize productive capacity of investments in technology.
- Crosstrain staff to provide more effective use to meet operational needs.
- Streamline and consolidate county functions and use of office space.
- Utilize cost effective energy conservation strategies.
- New technology projects must identify labor efficiencies and other savings prior to any capital investment.

4. Service Levels

County services and functions need to effectively respond to community needs, legislative requirements as well as Executive and Council priorities. It is necessary for the County to continuously evaluate and prioritize the services delivered and:

- Reevaluate services mandated by law for appropriate and sustainable levels.
- Remove barriers to effective, efficient processes created by county mandates.
- Review non-mandated services, determine if the subsidy is justified and if justified, identify revenues to cover some or all costs.
- Limit new or expanded services without corresponding reductions or identifying

new sources of realized revenue.

5. Staffing

The Executive intends to develop the 2013-14 budget at staffing levels the General Fund can sustain within projected revenues over a 36-month period. The Executive will start down this intended path even as the budget is being built so benefits can be realized as soon as possible.

- Engage labor representatives to achieve agreements within revenues.
- Require staffing costs which exceed budget to be funded within departmental budget authority.
- Encourage operational efficiencies, reorganizations, and work distribution to achieve an adequate level of staffing given needs and technological enhancements.
- Minimize reliance on closure days over time to restore service capacity.
- Continue to apply hiring delays and attrition as needed to create savings.
- Maximize the value of health and welfare expenditures.
- Invite stakeholders to explore further opportunities to reduce costs.

6. Other Cost Savings

The Executive may recommend other cost-saving measures, including across-the-board and/or targeted reductions to achieve a sustainable budget for 2013-2014.

Acronyms

ART	Aggression Replacement Training
AS	Administrative Services
BARS	Budgeting, Accounting and Reporting System
BR&R	Building Repair and Replacement
CAPA	County Arterial Preservation Accounts
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CEA	County Executives of America
CERB	Community Economic Revitalization Board
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
CRAB	County Road Administration Board
CRID	County Road Improvement District
CRP	County Road Project
DOE	Department of Ecology
DSHS	Department of Social and Health Services
DUI	Driving Under the Influence
EDI	Economic Development Investments
EHD	Electronic Home Detention/ Monitoring
ER&R	Equipment Rental and Revolving
FFT	Family Functional Therapy
FTE	Full-time Equivalent
GAL	Guardian Ad Litem
GIS	Geographical Information Systems
GO Bond	General Obligation Bond
HIDTA	High Intensity Drug Trafficking Areas
IT	Information Technology (a division of Administrative Services)
LEOFF	Law Enforcement Officers and Fire Fighters
LRID	Local Road Improvement District
NACO	National Association of County Officials
NPDES	National Pollution Discharge Elimination System
NWCAA	Northwest Clean Air Agency
NWRC	Northwest Regional Council
O&M	Operations and Maintenance
OSS	On Site Sewage
PA	Prosecuting Attorney
PDS	Planning and Development Services

continued on next page

Acronyms continued

RCW	Revised Code of Washington
REET I	Real Estate Excise Tax I
REET II	Real Estate Excise Tax II
RFP	Request for Proposal
SEPA	State Environmental Policy Act
SFR	Single Family Residence
STP	Surface Transportation Program
TB	Tuberculosis
TR&R	Technology Repair and Replacement
US	United States
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WC	Whatcom County
WIC	Women, Infant and Children Program
WSAC	Washington State Association of Counties
WSU	Washington State University
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 Lapse - The difference between the total amount of expenditures authorized versus the amount actually spent. If you have a budget of \$100 and spend only \$95, the budget lapse is \$5 or 5%.

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.

continued on next page

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.

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.

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.

continued on next page

Terms continued

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 such as a special revenue, debt service or proprietary-type fund. This fund is also known as the "Current Expense 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.

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.

continued on next page

Terms continued

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.