

# Whatcom County

*2015-2016 Final Budget*



Volume 1

General Information,  
Summaries & Appendix

Jack Louws  
County Executive

# Whatcom County 2015-2016 Final Budget

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

# Whatcom County 2015-2016 Final Budget

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Jack Louws

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On the cover:

Copper Lake, North Cascades National Park  
Photo by Marianne Caldwell © August 2014



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**EXECUTIVE'S OFFICE**

County Courthouse  
311 Grand Ave. Suite #108  
Bellingham, WA 98225



**Jack Louws**  
County Executive

Citizens of Whatcom County:

I am pleased to submit the biennial budget for 2015 and 2016. This budget reflects our continued success in stabilizing Whatcom County's finances and our work to put the County on a sustainable fiscal path. This budget preserves existing services, makes prudent investments in high priority areas, and reflects our leaders' success in finding efficiencies and in controlling costs. It is important to recognize that the financial outlook of the general fund has improved over the past four years primarily as a result of prudent stewardship of our elected leaders, directors, managers and our employees.

The continuing economic recovery in our area has also improved the County's financial outlook. We are experiencing modest growth in tax revenue, and the job outlook has substantially improved. Preliminary July 2014 data shows the County's unemployment rate to be 5.3%, compared with 5.4% for the state and 6.2% for the nation. Fortunately today's rates are far better than the 2010 unemployment rate of over 10% in the county.

The housing market reflects a modest growth in property values throughout the County, and new construction is expected to add \$275 million in value to the property tax rolls in 2015. This amount is above the amount added during 2014, but still well below previous years. Property tax revenues are expected to rise by \$571,000 in 2015 over 2014 budget amounts and an additional \$302,000 is anticipated in 2016. Similarly, the County is expecting slow growth in the sales tax base. Our latest estimates show sales tax revenue leveling out in 2015 and rising by \$323,000 in 2016. In line with these trends, the revenue for many County funds is growing, but only slowly.

The County's Budget Guidelines were carefully adhered to while building this budget. The budget maintains a projected general fund balance reserve of \$11.7 million dollars at the end of both 2015 and 2016. The 2015/2016 budget proposes no reductions in staff and, in fact, adds three positions to the Superior Court/County Clerk Office, three positions to the Health Department, three positions to Administrative Services, one position to the County Council, one to the Public Defender, one to Planning and Development Services (PDS), and allows the Sheriff to hire two previously unfilled deputy positions. In Public Works, the proposed budget adds six positions. The Public Works, Health and PDS positions are primarily a result of the County's commitment to the improvement of water quality, as identified in the Whatcom County Council Water Action Plan resolution passed in 2014.

The budget includes non-State funded costs for a new, fourth Superior Court Judge in 2015. It has been forty years since the last judge was added to the County judiciary. Current renovations to the Courthouse provide expanded quarters for the Superior Court Judge which will be ready for occupancy in January 2015. The Superior Court Judicial officers and managers are committed to reducing an extensive backlog of criminal and civil cases. The new capacity for Superior Court will meet the growing demands of the civil and criminal justice system in the foreseeable future.

Another enhancement proposed in this budget is the full implementation of Whatcom County's first mental health court. This specialized court's mandate will be to reduce recidivism and improve treatment for the many offenders with mental illness now placed in our jail and involved with the justice system. The investment in this new court will not only reduce the number of mentally ill offenders in the jail but also improve their options and quality of life.

While our projected 2015-2016 expenditures for general operating expenses are stable and comparable with budgeted amounts in 2013 and 2014, with dedicated revenue we are able to make new and significant investments in capital projects. Over \$20.5 million in forty-eight separate capital projects are directed at over a dozen county buildings, a comparable number of county parks, along with county roads, storm-water and flood areas. For the first time, capital projects are fully integrated with the capital improvement portion of the County Comprehensive Plan and are now part of the official biennial budget for 2015 and 2016. These capital projects are funded from REET, EDI, Road and Flood Funds along with funding from grants, existing project funds and the general fund.

Our budget also contains significant investment in technology. While not capital projects, they represent multiyear investments to improve services and reduce operating costs in the future. Two significant projects include a joint and integrated effort involving seven county departments to improve the County's land records information system. This project entails over \$1.1 million dollars from three separate fund sources for software development. This investment will replace and improve the information systems and associated services for land records, permit systems, GIS and storm-water asset management. Simultaneously, a separate team of criminal justice leaders will develop and implement a countywide integrated records and case management information system to serve all county law and justice departments. Both major technology projects will be planned by the affected departments, integrated across these departments, implemented over 2-3 years and designed to improve services and save money.

The emphasis for capital and technology projects during the upcoming biennium will include the use of the county's established project budget procedures, where appropriate, as an efficient way to budget, monitor and accomplish these high priority projects. The Administration looks forward to engaging Council on these projects as they are developed, and as the deliverables and associated costs are refined.

An area where revenue lags far behind expenditures is Emergency Medical Services (EMS). During the past few months, through the efforts of our EMS contracted providers, the EMS Technical Advisory Board (TAB) and the EMS Oversight Board (EOB), we have transitioned to a revised model for delivering emergency medical services. Unfortunately, the revenues designed for these critical services continue to drop due to changes in federal health policy and health insurance reimbursement rates. While our governance groups are developing a long range plan to address this fiscal challenge, current projections show EMS expenditures will exceed revenue and leave an EMS Fund balance of approximately \$350,000 at the end of 2016.

Frankly, a new source of revenue will need to be developed before December 2016 so that this critical service can be sustained and operated efficiently. To be clear, the ever widening gap between the cost of providing EMS service and the revenue available to pay for the service is not the result of out-of-control spending. It is a result of broken health reimbursement policies and our stable but limited local tax revenues that are incapable of generating the total revenue necessary to sustain a viable EMS service capable of meeting the citizens' expectations.

While a key goal of our County is to improve the lives of our people and the prospects of our businesses, we also have an obligation to assure that our government spends every taxpayer dollar as wisely as possible. This budget reflects our continued work to find efficiencies while maintaining service levels for Whatcom County citizens. With current, medium and long-term fiscal challenges, it is imperative we pursue innovative smart investments and find solutions that will put the County in solid shape for the future. I look forward to working with the County Council, our county elected officials, and our great team of staff members in these efforts.

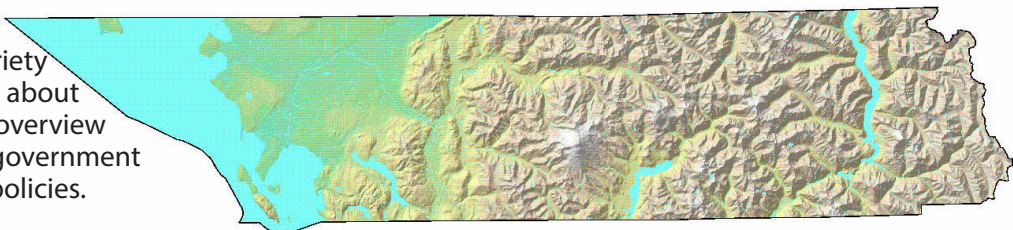
Sincerely,

A handwritten signature in black ink, appearing to read 'J. Louws', with a horizontal line extending from the end of the signature.

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 vying



A sunrise over Lake Whatcom.

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 bay side 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 2,154 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.*



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About the Area continued

**Climate**

Temperature Range	
Winter	32 to 51 degrees
Spring	40 to 67 degrees
Summer	48 to 71 degrees
Fall	33 to 58 degrees
Annual Precipitation	36.17 inches
Annual Snowfall	8.60 inches

**Population (2014 estimated)**

Whatcom County	207,600
Bellingham	82,810
Blaine	4,865
Everson	2,570
Ferndale	12,710
Lynden	12,920
Nooksack	1,435
Sumas	1,468
Population Density	98.53 per sq mile
Median age	37.22 years old
Median household income (2011)	\$49,775
Average housing cost	\$272,180
Avg. mo. apartment rent (Studio/1 bdrm)	\$600-800

**Cost of Living Index (Standard)**

Housing	147%
Transportation	117%
Utilities	83%
Service/Misc.	109%
Health Care	118%
Grocery Items	117.4%
Total Index vs. U.S. average	123%

**Reported Index Crimes (2013)**

Arson	11
Robbery	55
Forcible Sex	117
Murder	2
Assaults	1,227
Thefts	5,384

Burglary	862
Property Crime	8,478

**Health Care**

Hospitals	1
Physicians	Approx. 350
Citizen to Physician Ratio	Approx. 588/1

**Economy/Employment**

Unemployment Rate (July 2014)	5.3%
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**Top Ten Employers (2013)**

St. Joseph Hospital	2,753
Western Washington University	1,575
Bellingham School District	1,200
BP (Cherry Point Refinery)	1,100
Heath Techna	850
Whatcom County	811
City of Bellingham	807
Haggen, Inc	787
Lummi Tribal Office	700
Fred Meyer	660

**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 6,435 students per quarter.

**Bellingham Technical College** - One of five technical colleges in Washington State, serving approximately 2,763 students per quarter.

**Western Washington University** - One of six state-funded, four-year institutions in Washington State, serving over 14,950 students.

# Whatcom County Government



Photograph by Tore Oftness

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

## Home Rule Governs Whatcom County

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

As a charter county, there are two primary factors that distinguish us from non-charter counties. First, there is a separation between legislative and administrative functions. This is accomplished through an elected nonpartisan seven-member, part-time county council (legislative) and a full-time elected county executive (administrative). The second factor is the right of initiative and referendum provided to county citizens by the charter. The county charter defines duties and responsibilities of the branches, elected officials and departments.

A copy of the Whatcom County Home Rule Charter is available to the public on the Whatcom County website 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

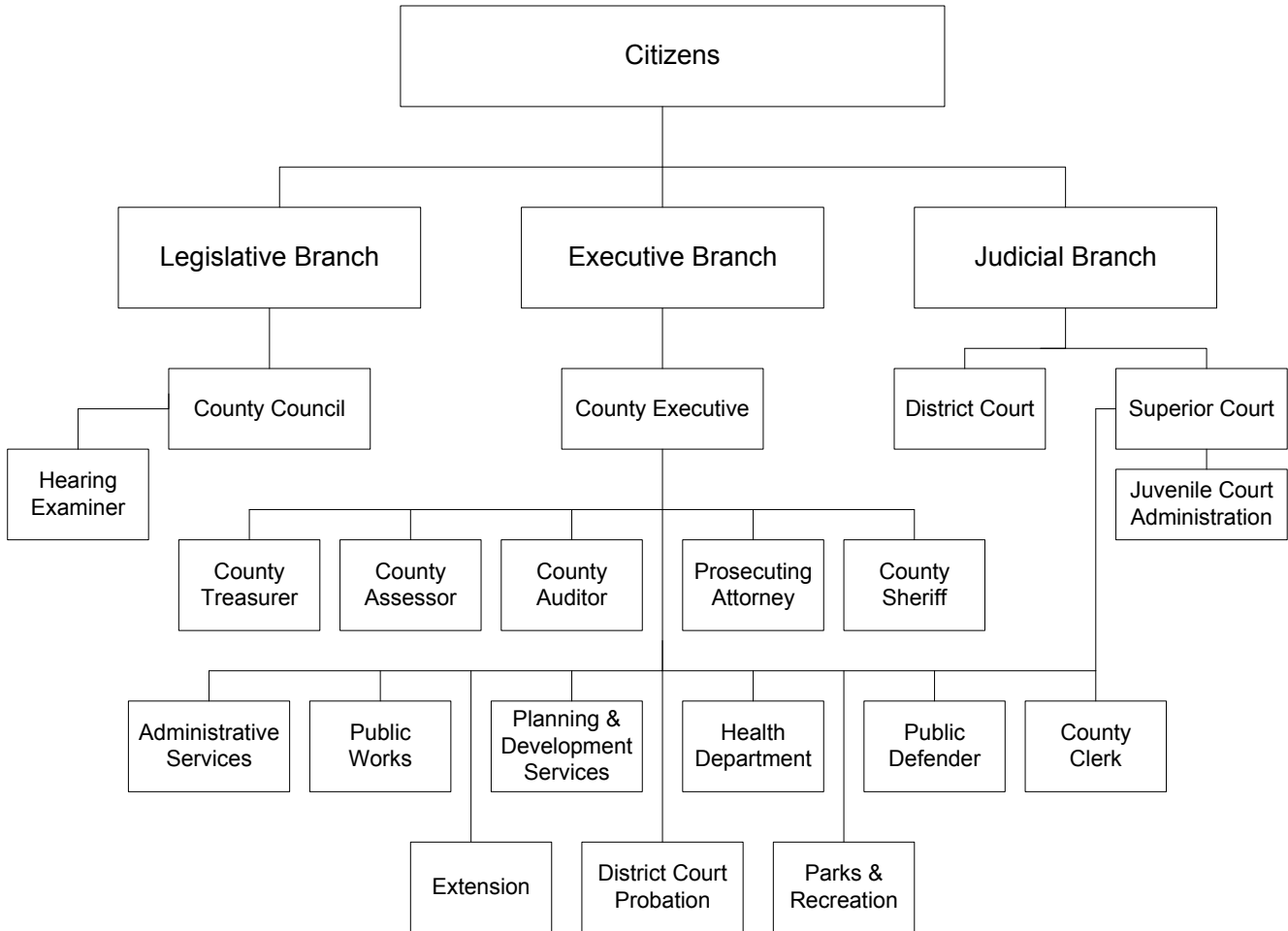
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide 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, motor vehicle and vessel licenses.

## County Clerk

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

also supervises the assigned counsel function which manages indigence screening, conflict counsel and some 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 (<http://www.whatcomcounty.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 at local, regional, state and federal levels.

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## Whatcom County Government Departments continued

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, 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.) In addition, this department also provides a CASA (Court Appointed Special Advocates) program, dependency guardian ad litem contracts, and staff guardians ad litem for children in dependency cases.

### **Parks & Recreation**

Whatcom County Parks & 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 & 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. In addition, the Office

*continued on next page*

## Whatcom County Government Departments continued

also provides representation in involuntary mental and alcohol commitment cases.

### **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 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, noxious weed control, natural resource and stormwater management for the county.

### **Sheriff**

An elected official, the County Sheriff is responsible for law enforcement in the unincorporated areas of Whatcom County. The sheriff also has several countywide responsibilities (serving both the cities and unincorporated areas), including operating the county jail and coordinating professional and volunteer search 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 three 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. In the 2015-2016 biennium, Whatcom County has been approved by the state to add a fourth Superior Court judge.

### **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 and processes passport applications.

# 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 addition, under state law, the Flood Control Zone District, and its subzones, are considered a separate government from the rest of Whatcom County. The Whatcom County Council is also the Flood Control Zone District's Board of Supervisors. Its budgeting process is governed by RCW 86.15.140 rather than by the Whatcom County Charter. The RCW only provides for an annual budget. Therefore, the 2016 budget for the District and its subzones will be adopted during the mid-biennium review for the rest of county government in the fall of odd-numbered years.

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 Time Line

Whatcom County's biennial budget is prepared in even years, according to the schedule on the following page.

May/ June..... Budget Planning (retreat)  
End of June..... Release of Budget Instructions

*continued on next page*

## Creating the County Budget continued

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  
 Fourth Quarter of First Budget Year.....  
 .....Mid-Biennium Review and adoption of 2016  
 annual Flood Control Zone District and subzones budgets.

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

The budget document provides a summary of the financial plan for county operations for the biennium beginning January 1, 2015 and ending December 31, 2016. This document shows revenue sources and how they will be spent. It also contains goals, objectives, and performance or activity measures of departments and programs. Additionally, the budget document serves as a reference guide for the county's financial policies, fund structure, organizational structure and contains a directory of county services.

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

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

The Executive's Office and Administrative Services Finance Division review the departments 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 for the second year of the biennium. The 2016 Flood Control Zone District and subzones budgets will also be reviewed and adopted by the Council acting as the district's Board of Supervisors.

### **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 the Administration by February 15, May 15, August 15 and

*continued on next page*

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 <http://www.whatcomcounty.us/Archive.aspx?AMID=39>.

# 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*

*continued on next page*

## Financial Management Policies continued

*capital, plant, and equipment, regardless of the economic conditions, will assist in maintaining the government's equipment and infrastructure in good operating condition.*

### Budgetary Practices

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

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

### One-Time Revenues

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

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

### Budgetary Control System

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

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

### Appropriation Authority

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

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

### Quarterly Financial Reports

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

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

### Position Control

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

*Pursuant to the Home Rule Charter Section 6.60 -*

*continued on next page*

## Financial Management Policies continued

*Consideration and Adoption of the Budget.*

### **Position Vacancies**

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

*continued on next page*

## Financial Management Policies continued

*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.*

### **Continuing Appropriations**

Except in the case of capital project budgets, 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

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

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

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

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 to this 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

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

### 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

*continued on next page*

## Whatcom County Fund Structure continued

homeless housing plan. Also accounts for homeless housing projects funded by state grants.

### **Stormwater Fund**

A fund established to account for projects and programs which protect water resources, improve water quality, and reduce impacts from stormwater runoff in the unincorporated areas of the county. 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.

### **Parks Special Revenue Fund**

A fund created to account for restricted and committed revenues which will be used to fund maintenance, operations and parks improvements in accordance with external funding sources and County Council requirements.

### **Countywide Emergency Medical Services**

A fund created to collect one-tenth of one percent public safety and health 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.

### **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.

### **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.

### **Whatcom County Drug Fund**

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

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

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

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## Whatcom County Fund Structure continued

### **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 account for taxes collected and grants received for the water resources program of Whatcom County. The program oversees and coordinates surface-water related activities. It includes the river improvement and flood hazard management programs, stormwater operations, and natural resources protection.

### **Lynden/ Everson Subzone**

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

### **Sumas/ Nooksack/ Everson Subzone**

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 Subzone**

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

### **Samish Watershed Subzone**

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.

## **Capital Projects Funds**

Capital Projects Funds are established in Whatcom County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures

*continued on next page*

## Whatcom County Fund Structure continued

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 have traditionally been restricted to public works projects including planning, acquisition, construction, repair, replacement, or improvement of roads, sidewalks, traffic signals, bridges, water systems, storm water systems, and parks. In 2011, House Bill 1953 amended RCW 84.46.035 to allow the limited use of REET II funds for operations of capital facilities through December 31, 2016.

### **County Parks Improvement Fund**

A fund established to account for monies set aside for capital projects which repair, replace, improve, and maintain county parks.

### **Civic Center Building Improvement Fund**

A fund created to account for the acquisition of and building improvement projects 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.

### **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.

### **Other Capital Project Funds**

In addition to the funds listed above, specific project funds are set up to account for large capital appropriations as they occur. Capital 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. For a complete listing of these funds, see the Project Budget section of this document.

## 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 & 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.

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## Whatcom County Fund Structure continued

### **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.



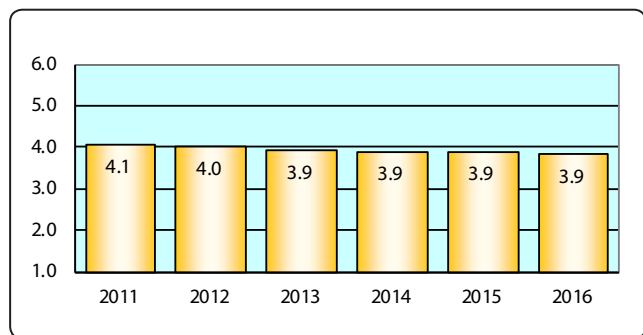
# 2015-2016 Budget at a Glance

In 2014 Whatcom County's population was 207,600. By 2016, the number of citizens in this county is expected to exceed 215,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we must provide:

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

In addition to mandated services, we also provide services considered essential by the citizenship, such as ambulance, parks, senior centers and public health programs. For every 1,000 in Whatcom County population, the number of county government employees is 3.9 (see chart below).

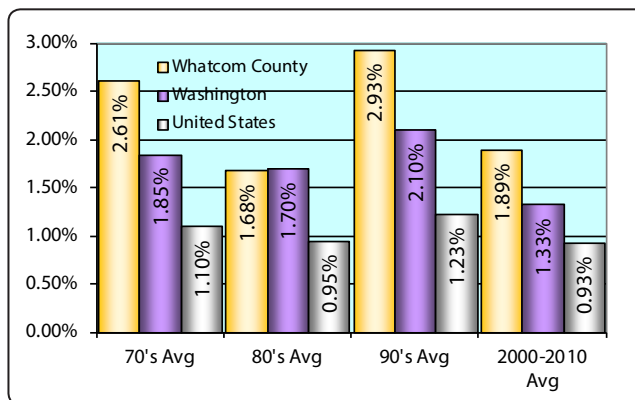
## County Employees Per 1,000 in Population



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

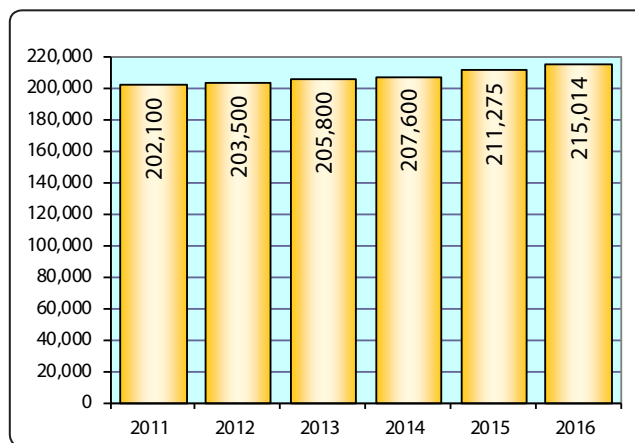
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

## 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.

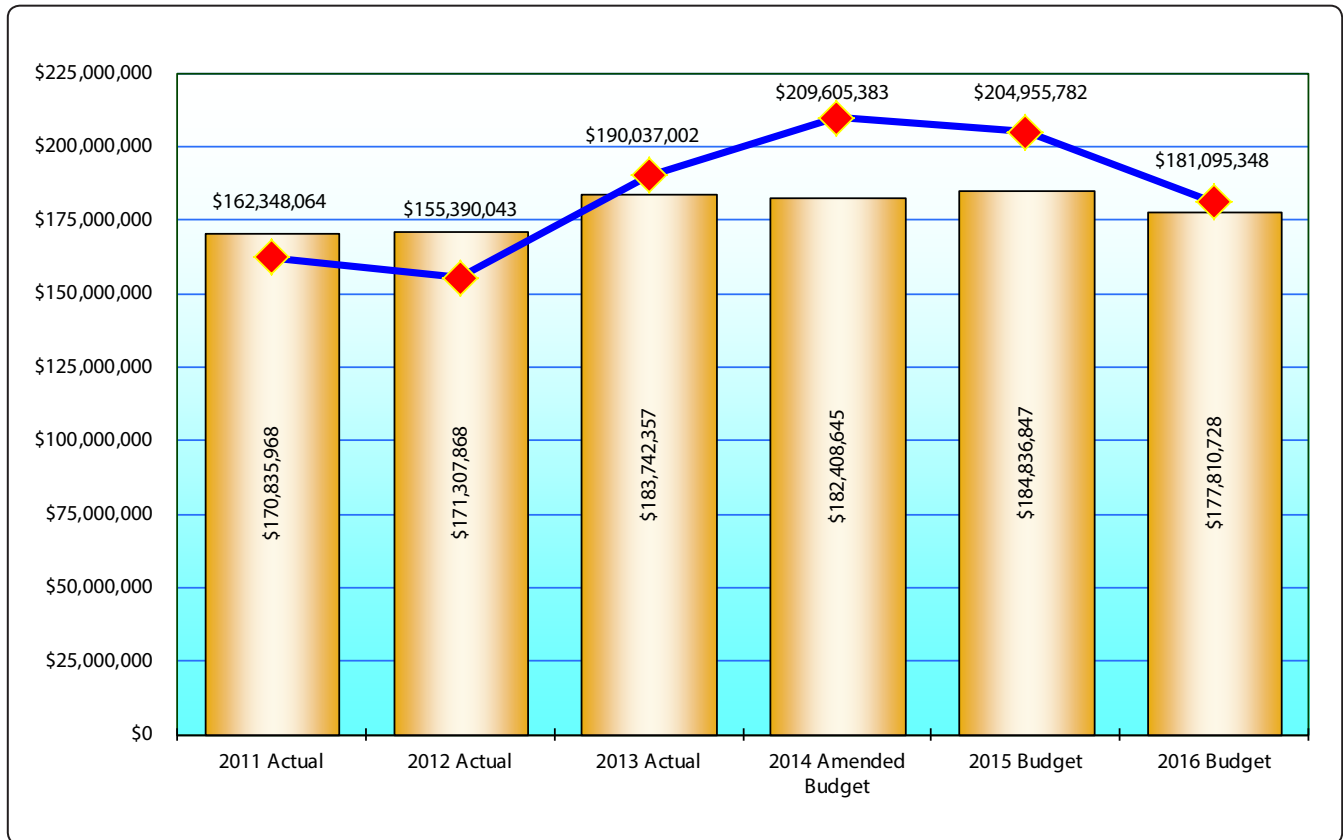
## Whatcom County Population 2011-2016



Source: Washington State Office of Financial Management; 2015-2016 Population figures are estimates based on the Whatcom County Comprehensive Plan projected growth rate.

# Revenue & Expenditure History

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



*Note: Where revenues fall short of expenditures, the county uses available reserves (fund balance). Furthermore, expenditure authority for continuing appropriations (incomplete contracts) will be rolled forward to the subsequent year after the current year is closed out. Also, 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 & Expenditure History Detail

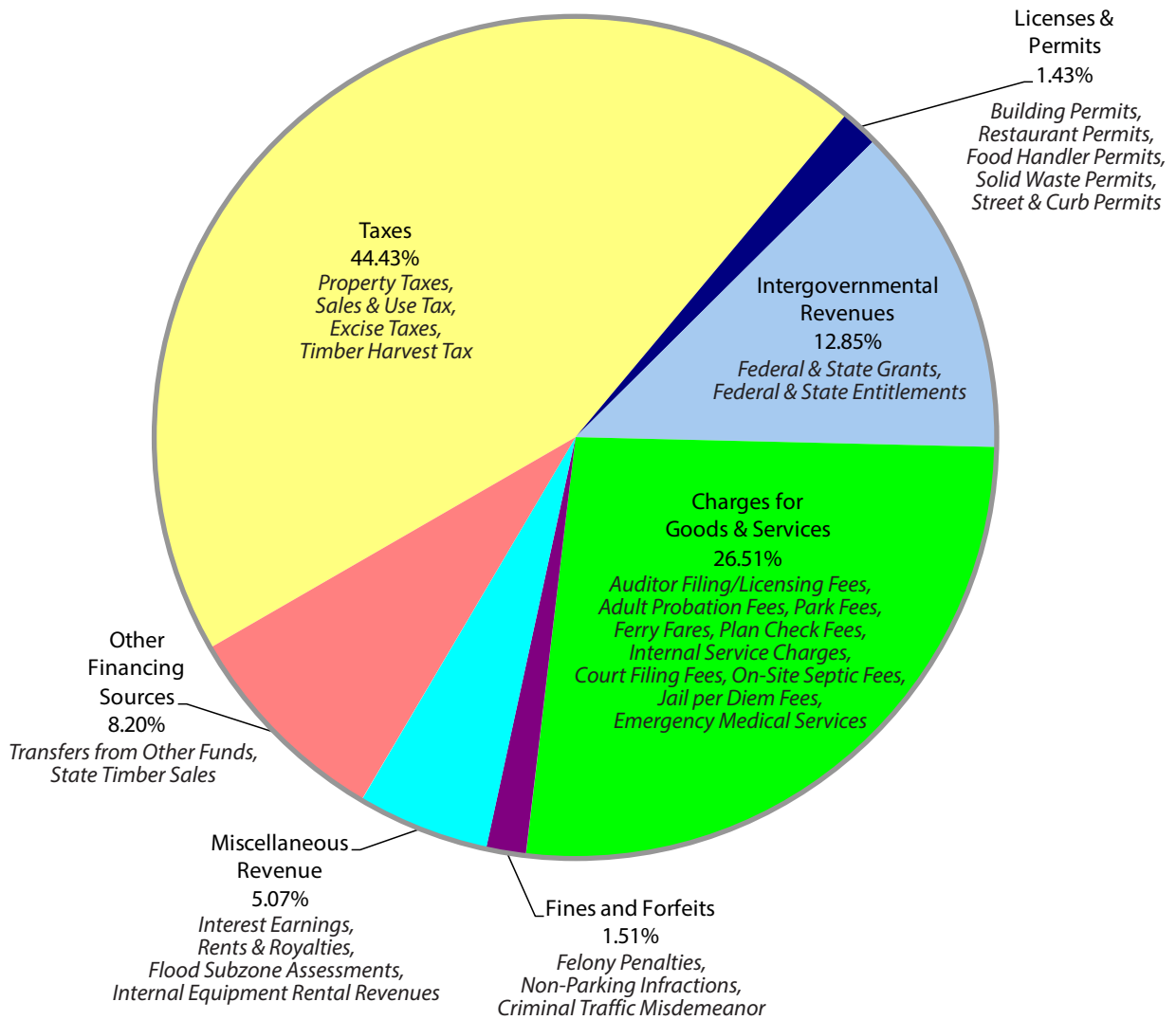
Note: These figures are for all Whatcom County funds combined.

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Revenues</b>						
Taxes	74,857,582	76,792,216	79,285,096	79,986,297	81,586,089	79,524,458
Licenses & Permits	2,091,213	2,005,544	2,395,846	2,260,900	2,552,997	2,641,044
Intergovernmental Revenues	25,559,175	24,514,858	28,089,675	27,313,326	25,023,036	21,582,215
Charges for Goods & Svcs	43,120,074	44,165,287	45,793,014	43,658,231	47,961,842	48,174,137
Fines and Forfeits	3,154,845	3,543,873	2,734,616	3,119,900	2,735,200	2,740,200
Miscellaneous Revenue	5,718,690	5,787,821	4,442,640	9,050,187	9,616,685	8,771,077
Other Financing Sources	16,334,389	14,498,269	21,001,470	17,019,804	15,360,998	14,377,597
<b>Total Revenues</b>	<b>170,835,968</b>	<b>171,307,868</b>	<b>183,742,357</b>	<b>182,408,645</b>	<b>184,836,847</b>	<b>177,810,728</b>
<b>Expenditures</b>						
General Government	43,750,120	42,244,152	43,825,994	48,177,969	49,962,541	51,157,508
Public Safety	38,895,151	38,913,310	40,077,057	46,516,932	45,497,676	46,229,843
Utilities	696,250	701,826	627,270	1,708,155	742,719	747,480
Transportation	25,879,768	26,987,184	27,637,912	32,055,399	34,583,862	36,224,703
Natural & Economic Environment	6,084,537	5,752,888	8,775,376	11,975,509	12,374,161	3,392,038
Social Services	15,326,426	17,013,600	19,153,284	22,126,446	20,179,544	19,540,069
Culture & Recreation	3,532,314	3,967,005	4,011,623	4,816,375	5,302,683	5,191,403
Capital Outlay	6,409,406	6,457,944	11,361,990	19,393,161	9,717,313	4,425,388
Debt Service	2,232,817	1,189,021	524,578	525,115	488,951	478,589
Other Financing Uses	19,541,275	12,163,113	34,041,918	22,310,322	26,106,332	13,708,327
<b>Total Expenditures</b>	<b>162,348,064</b>	<b>155,390,043</b>	<b>190,037,002</b>	<b>209,605,383</b>	<b>204,955,782</b>	<b>181,095,348</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>8,487,904</b>	<b>15,917,825</b>	<b>(6,294,645)</b>	<b>(27,196,738)</b>	<b>(20,118,935)</b>	<b>(3,284,620)</b>

Notes: Regarding negative balances in budget years – For 2015 and 2016, Whatcom County is planning for a 4.3% lapse in budgeted operating costs in the General Fund. For 2014, the county expects significant budget lapses in several funds due to changing circumstances such as delays in completion of capital projects, vacant position hiring delays, unspent contingencies for emergency situations built into public works budgets, etc. The 2016 budget does not include revenue and expenditures for the Flood Control Zone District and Subzones. By state law, those districts can only adopt one-year budgets which will be added during mid-biennium adjustments.

# Source of County Revenues in 2015-2016

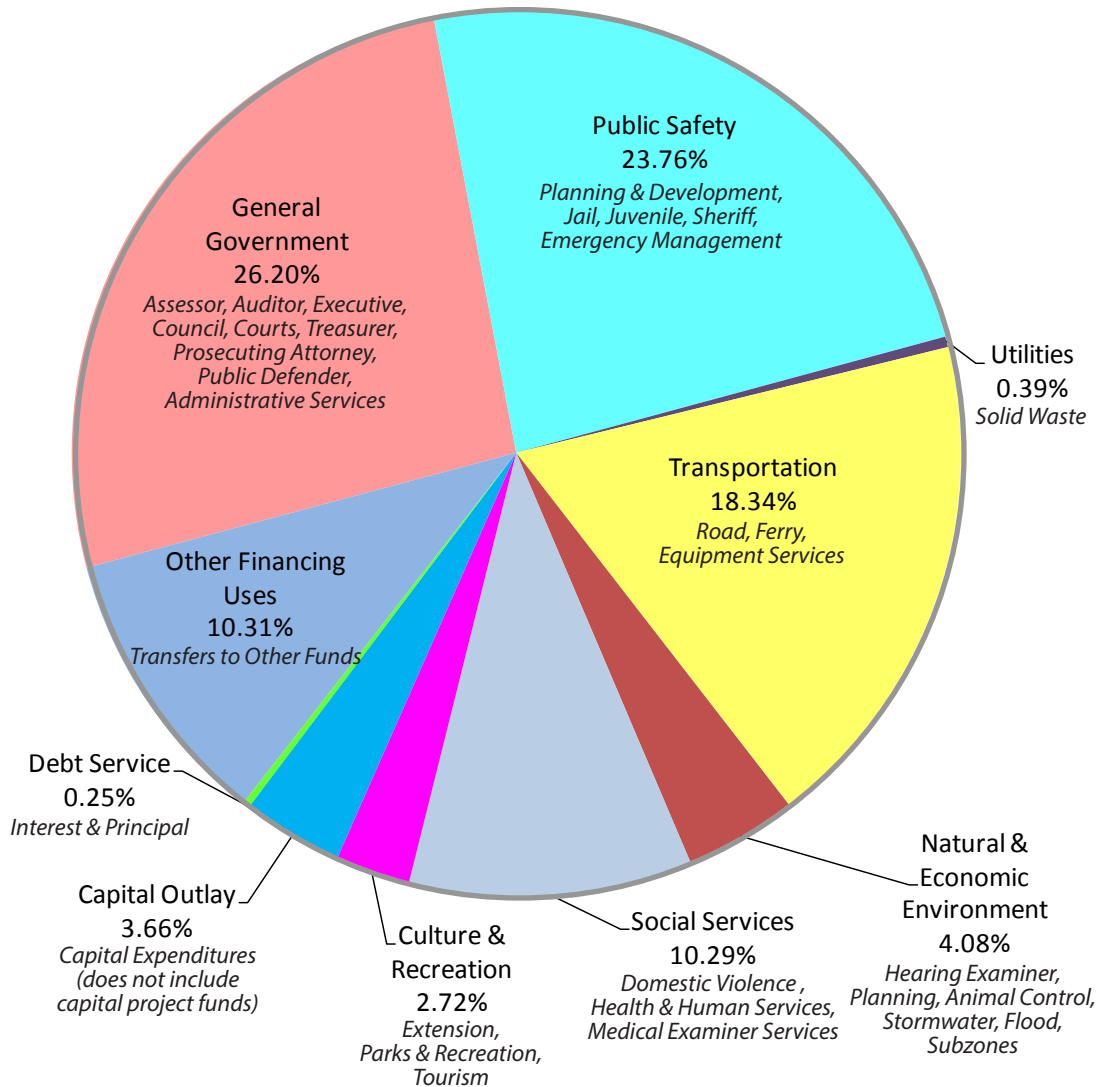
This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 9 for descriptions.

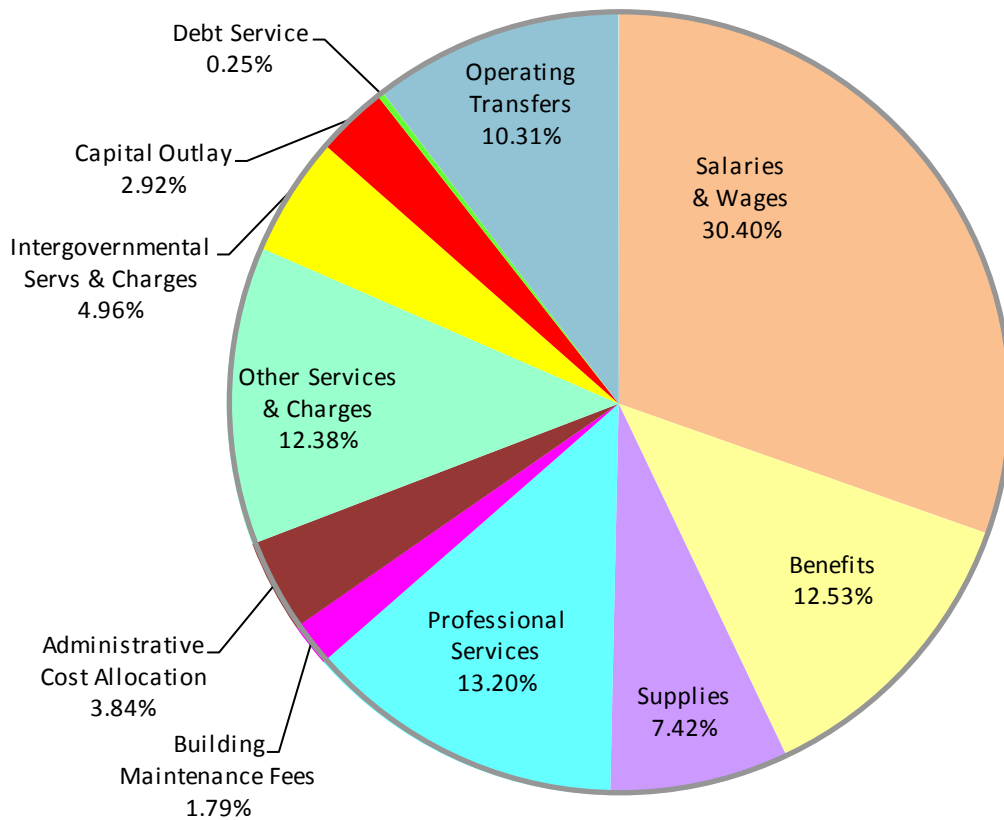
# Distribution of County Expenditures in 2015-2016

This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 9 for descriptions.

# Expenditures by Category in 2015-2016

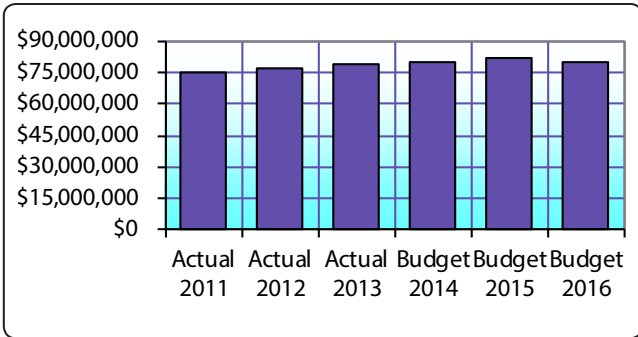


	Actual 2011	Budget 2012	Budget 2013	Budget 2014	Budget 2015	Budget 2016
<b>ALL FUNDS</b>						
Salaries & Wages	51,176,546	50,904,642	51,949,266	56,362,243	57,874,061	59,469,483
Benefits	20,031,874	20,867,156	21,060,512	23,597,454	24,094,239	24,265,748
Supplies	9,539,492	10,306,812	11,030,776	12,816,976	14,144,857	14,503,288
Professional Services	18,061,510	19,125,816	23,831,402	33,461,017	29,745,219	21,224,523
Building Maintenance Fees	3,135,135	3,114,628	3,208,806	3,244,373	3,483,437	3,437,661
Administrative Cost Allocation	6,079,853	6,472,396	6,739,299	6,870,665	7,539,555	7,268,687
Other Services & Charges	22,097,399	20,692,255	20,268,848	22,164,352	24,600,252	23,185,162
Intergovernmental Servs & Charges	5,557,791	6,565,869	6,922,009	19,924,147	9,714,979	9,434,492
Capital Outlay	4,894,371	3,988,337	10,459,589	8,328,717	7,163,900	4,119,388
Debt Service	2,232,817	1,189,021	524,578	525,115	488,951	478,589
Operating Transfers	19,541,275	12,163,113	34,041,918	22,310,322	26,106,332	13,708,327
<b>TOTAL EXPENDITURES</b>	<b>162,348,063</b>	<b>155,390,045</b>	<b>190,037,003</b>	<b>209,605,381</b>	<b>204,955,782</b>	<b>181,095,348</b>

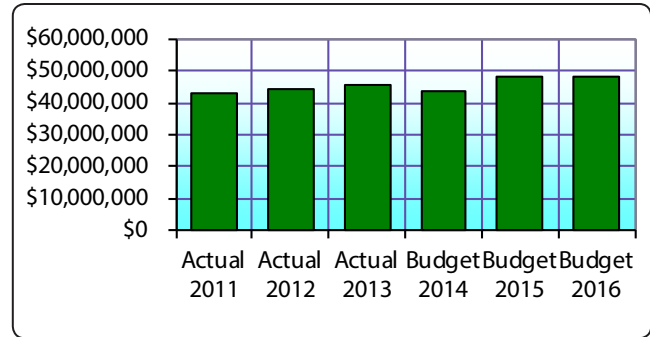
# Revenue History by Type

Charts represent all Whatcom County funds combined.

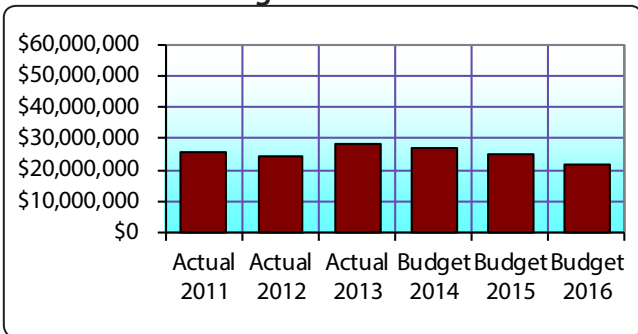
**Tax Revenues**



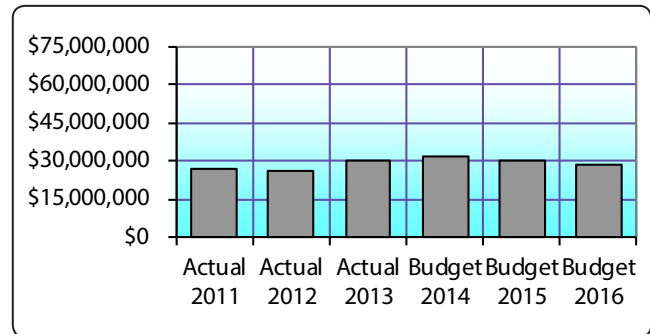
**Fees for Service**



**Intergovernmental Revenues**



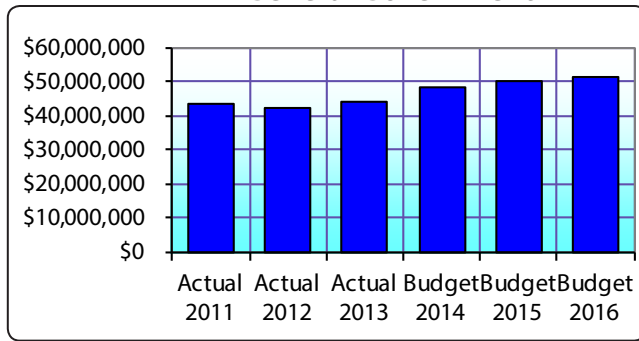
**All Other Revenues**



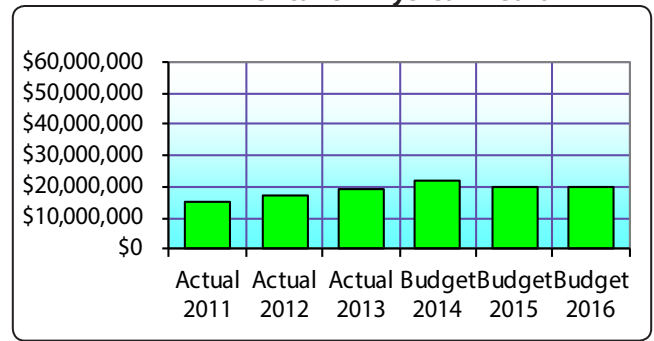
# Expenditure History by Type

Charts represent all Whatcom County funds combined.

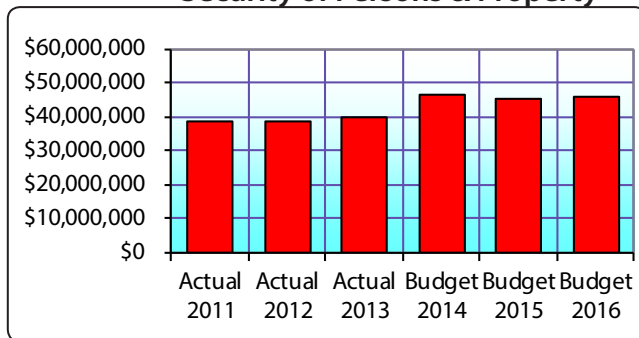
**General Government**



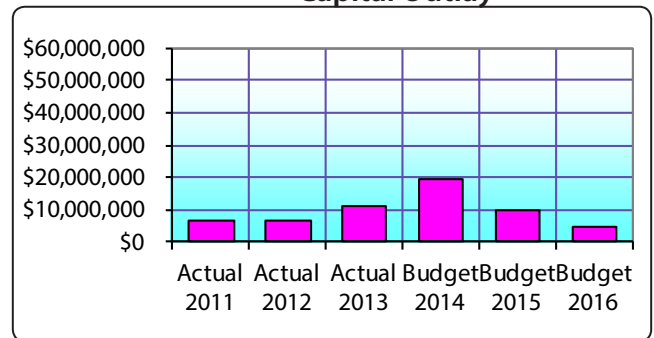
**Mental & Physical Health**



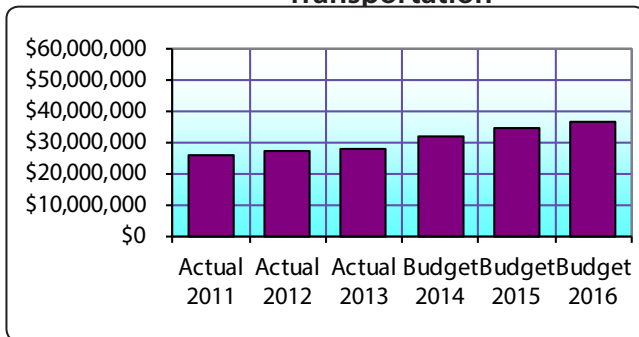
**Security of Persons & Property**



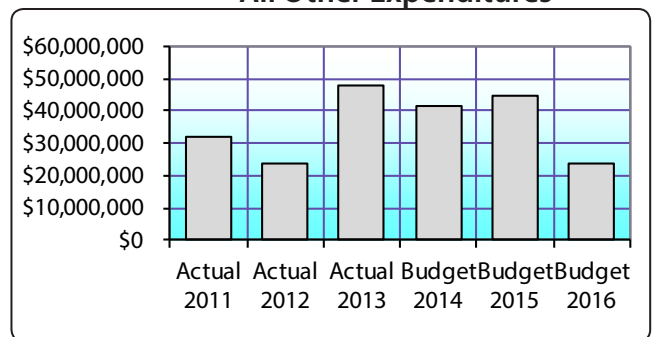
**Capital Outlay**



**Transportation**



**All Other Expenditures**



# Expenditure & Revenue Descriptions

## Revenues

**Taxes** - Revenue derived from legislatively authorized charges.

**Licenses & Permits** - Charges for the issuance of licenses and permits.

**Intergovernmental Revenue** - Grants, entitlements, and shared revenues provided by one government to another.

**Charges for Goods & Services** - Fees and charges for goods and services rendered.

**Fines & Forfeits** - Revenue derived from monetary judgements imposed or a penalty by which one loses rights in property.

**Miscellaneous Revenue** - Revenue derived from sources not otherwise provided for in other revenue accounts. Examples include interest earnings, rents, royalties, contributions, and internal services revenue from 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.

**Public Safety** - A major class of services provided to protect people and property.

**Utilities** - Solid waste activities.

**Transportation** - A major class of services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians.

**Natural and Economic Environment** - A major class of services provided to achieve a satisfactory living environment for the community and the individual.

**Social Services** - A major class of services provided for the care, treatment, and control of mental and physical illness.

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

**Debt Service** - A major class of expenditures used to account for principal and interest payment of debt.

**Capital Outlay** - This account collects all expenditures over \$5,000 that will be capitalized in a general fixed assets account group and accounts for activities which involve infrastructure improvements. Examples include equipment, software, facilities, and roads.

**Other Financing Uses** - Includes all operating and equity interfund transfers.

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

# The 2015-2016 Budget in Summary

This section provides a summary of the 2015-2016 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, public defense, prosecution, county civil representation, health, parks, 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 road and bridge infrastructure. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis in separate funds 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. Flood Control Zone District and its subzones adopt an annual budget in accordance with state law.

## Summary of Budgeted Revenues and Expenditures by Fund

Fund/Year	Budgeted Revenue			Budgeted Expenditures		
	Budget 2014	Budget 2015	Budget 2016	Budget 2014	Budget 2015	Budget 2016
001 General Fund	76,945,469	76,303,487	76,502,183	81,945,905	80,830,802	79,807,762
108 County Road	24,012,711	25,291,200	25,333,426	24,589,236	29,694,478	24,245,634
118 Jail Fund	12,641,121	13,860,462	13,904,878	13,562,248	13,892,324	14,125,236
169 Flood Control Zone District	5,505,978	5,867,629	-	7,834,238	10,535,320	-
501 Equipment Rental & Revolving	10,695,374	12,903,097	12,205,235	15,088,165	16,322,986	14,900,940
507 Administrative Services	18,595,344	19,518,182	19,480,139	21,938,251	20,561,860	20,711,356
All Other Funds	34,012,648	31,092,790	30,384,867	44,650,939	33,118,011	27,304,420
<b>TOTAL</b>	<b>182,408,645</b>	<b>184,836,847</b>	<b>177,810,728</b>	<b>209,608,982</b>	<b>204,955,781</b>	<b>181,095,348</b>

## Whatcom County Work Force History - 2011 to 2016

The table below shows the number of Whatcom County "full-time equivalent" positions (FTEs) for the period of 2011-2016. 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.

The number of Whatcom County FTEs is expected to return to slightly above 2011 levels as the economy

improves and the County fulfills significant needs. Superior Court will be adding 2 FTEs with the addition of a fourth Superior Court judge. Administrative Services will add Information Technology positions to address GIS and specific law and justice system needs. Public Works will be adding staff to meet National Pollution Discharge Elimination System (NPDES) and Pollution Identification & Correction (PIC) requirements.

### "Full Time Equivalent" Positions

Department	Actual 2011	Actual 2012	Actual 2013	Amended Budget 2014	Budget 2015	Budget 2016	Change from 2011 to 2016
Administrative Services	61.85	61.15	60.55	60.55	63.80	63.80	1.95
Assessor	29.00	28.00	28.00	28.00	28.00	28.00	(1.00)
Auditor	19.00	19.00	19.00	18.00	17.00	17.00	(2.00)
Cooperative Extension	2.52	2.52	2.52	2.00	2.00	2.00	(0.52)
County Council	9.50	9.50	9.50	9.50	10.50	10.50	1.00
County Executive	4.00	4.00	3.70	4.70	4.70	4.70	0.70
District Court Probation	15.70	15.70	14.00	14.00	14.00	14.00	(1.70)
District Court	18.50	18.50	18.50	18.50	18.50	18.50	-
Health Department	75.15	73.15	71.35	71.35	74.35	74.35	(0.80)
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00	-
Jail	86.50	86.50	86.50	86.50	86.50	86.50	-
Juvenile Court Administration	38.40	37.40	37.60	37.60	37.70	37.70	(0.70)
Parks & Recreation	22.75	23.00	23.00	23.00	23.00	23.00	0.25
Planning & Development Services	47.00	45.00	43.00	44.00	44.50	45.50	(1.50)
Prosecuting Attorney	50.90	49.90	49.90	49.90	49.90	49.90	(1.00)
Public Defender	30.00	29.80	28.80	28.80	30.00	30.00	-
Public Works	153.70	155.70	154.70	154.70	161.00	161.00	7.30
Sheriff	108.50	108.50	107.50	107.50	106.50	106.50	(2.00)
Superior Court Admin/County Clerk	40.20	40.20	39.20	39.20	42.20	42.20	2.00
Treasurer	13.00	13.00	13.00	13.00	13.00	13.00	-
Total Whatcom County FTE's	827.17	821.52	811.32	811.80	828.15	829.15	1.98
Percent Change from Previous Yr	-11.58%	-0.68%	-1.24%	0.06%	2.01%	0.12%	

Note: One "Full-time Equivalent" position = 40 hours per week.

# General Fund Summary

		Projected 2014	Budget 2015	Budget 2016
<b>Ongoing Revenues</b>				
Budgeted Revenues (Note 1)	*	73,898,718	76,119,429	76,371,947
Continuing Appropriations		825,626	-	-
Supplemental Budgets		2,045,153	-	-
<b>Total Revenue</b>		<b>\$76,769,497</b>	<b>\$76,119,429</b>	<b>\$76,371,947</b>
<b>Ongoing Expenditures</b>				
Budgeted Expenditures (Note 2)		75,306,690	78,439,859	79,485,176
Continuing Appropriations		1,674,364	-	-
Supplemental Budgets		4,603,781	-	-
<b>Total Ongoing Expenditures</b>		<b>\$81,584,835</b>	<b>\$78,439,859</b>	<b>\$79,485,176</b>
<b>Operating Surplus (Deficit)</b>		<b>(4,815,338)</b>	<b>(2,320,430)</b>	<b>(3,113,229)</b>
<b>One-time Expenditures - Net</b> (Note 3)	*	<b>\$185,100</b>	<b>\$2,206,885</b>	<b>\$192,350</b>
<b>Beginning Fund Balance</b>		<b>\$12,164,481</b>	<b>\$11,257,513</b>	<b>\$10,159,066</b>
Operating Surplus (Deficit)		(4,815,338)	(2,320,430)	(3,113,229)
Less Net One-time Add'l Srvc Req (Note 3)	*	(185,100)	(2,206,885)	(192,350)
Budget Lapse	**	4,093,470	3,428,868	3,384,569
<b>Projected Ending Fund Balance</b>		<b>\$11,257,513</b>	<b>\$10,159,066</b>	<b>\$10,238,056</b>
<b>Interfund Loan Adjustment</b>		<b>1,673,344</b>	<b>1,437,077</b>	<b>1,198,448</b>
<b>Adjusted Projected Ending Fund Balance</b>		<b>\$12,930,857</b>	<b>\$11,596,143</b>	<b>\$11,436,504</b>

\* Ongoing revenues above do not include one-time revenues of \$184,058 and \$130,236 for 2015 and 2016, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "Net One-Time Additional Service Requests" shown on page 30.

\*\* Budget lapse projection used in the 2014 budget is 5%. The projected budget lapse for 2015-2016 is approximately 4.3%.

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## General Fund Summary Notes

### Note 1 - Changes in Ongoing Revenue

<b>2014 Budgeted Revenues</b>	\$ 73,898,718
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#### 2015 Revenue Changes:

• Property Tax	\$ 686,170
• Diverted County Road Taxes	\$ 100,000
• Sales Tax	\$ (167,411)
• Other Taxes	\$ 113,100
• Penalties on Property Tax	\$ (135,000)
• Building Permits	\$ 260,000
• Food Program Fees	\$ 85,137
• Other Licenses and Permits	\$ 123,710
• Behavioral Health Court Funding	\$ 270,000
• Plan Check Fees	\$ 127,865
• Other PDS Fees	\$ 350,602
• Traffic Infractions	\$ (241,000)
• Cost Allocation General Fund	\$ 608,727
• Operating Transfer in Drug Fund	\$ (255,983)
• Operating Transfer in Auditor O&M	\$ (124,765)
• Operating Transfer in Victim Witness	\$ (34,934)
• Federal In Lieu of Taxes	\$ 300,000
• Liquor Excise Tax	\$ (45,943)
• Operating Transfer Parks Improv Fund	\$ 100,000
• Health Federal Grants	\$ (317,188)
• Medicaid Admin Mental Health	\$ 275,964
• Interest Income	\$ 153,352
• Other Net Changes	\$ (11,692)
<b>2015 Budgeted Revenues</b>	\$ 76,119,429

<b>2015 Budgeted Revenues</b>	\$ 76,119,429
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#### 2016 Revenue Changes:

• Property Tax	\$ 302,486
• Sales Tax	\$ 322,976
• Interest Income	\$ 133,029
• NPDES Related Fees	\$ 79,480
• Licenses and Permits	\$ 61,847
• REET Processing Fee	\$ 20,000
• Intergovernmental Services	\$ 54,541
• Substance Abuse Treatment Grants	\$ (744,605)
• Other Net Changes	\$ 22,764
<b>2016 Budgeted Revenues</b>	\$ 76,371,947

*continued on next page*

General Fund Summary Notes continued

**Note 2 - Changes in Ongoing Expenditures**

<b>2014 Budgeted Expenditures</b>	\$ 75,306,690
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**2015 Expenditure Changes:**

• Increase Wages and Benefits	\$ 2,306,512
• Custodial Maintenance Fees	\$ 114,774
• Extension-Faculty/Expenses/Compost	\$ 25,400
• Strengthening Families	\$ 70,000
• Council Travel	\$ 14,500
• Council Program Policy Analyst	\$ 85,000
• Health-On Site Sewage Inspector	\$ 83,359
• Health-Food Inspector	\$ 85,137
• Parks Extra Help Increase	\$ 51,701
• Parks-Lk Whatcom Property Expense	\$ 48,761
• East What. Resource Ctr Contract	\$ 47,400
• Pollution ID Control Enforcement	\$ 74,441
• Public Defender Clerk	\$ 49,900
• Sheriff Telecommunications	\$ 30,000
• Sheriff Crisis Support	\$ 15,000
• Drug Task Force Vehicle Lease	\$ 23,950
• Sheriff OT Baker Lake	\$ 25,000
• Sheriff OT Enhanced Area Patrols	\$ 30,000
• Dependency Contracts	\$ (263,928)
• 4th Superior Court Judge & Support	\$ 263,928
• Closure Day Adjustment 2014 Budget	\$ (85,257)
• Reduction in Guardian Ad Litem	\$ (122,929)

**Non-Departmental Changes**

• Medical Examiner	\$ 54,858
• Emergency Operations Center	\$ 100,000
• Meals on Wheels	\$ 30,000
• Emergency Communications	\$ 124,779
• Ambulance Services	\$ (47,287)
• Transfer to Info Tech Land Records	\$ 75,543
• Transfer to Jail	\$ (36,184)
• Debt Service Civic Center	\$ 229,688
• Transfers Election Reserve	\$ (212,000)
• Transfers Emergency Management	\$ 37,411
• Other Net Changes	\$ (196,288)

<b>2015 Budgeted Expenditures</b>	\$ 78,439,859
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<b>2015 Budgeted Expenditures</b>	\$ 78,439,859
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**2016 Expenditure Changes:**

• Increase Wages and Benefits	\$ 1,667,473
• PDS Watershed Planner II	\$ 79,480
• Extension-Faculty/Expenses/Compost	\$ 3,752
• Medical Examiner	\$ 13,595
• Health Substance Abuse Program	\$ (734,649)
• Other Net Changes	\$ 15,666

<b>2016 Budgeted Expenditures</b>	\$ 79,485,176
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General Fund Summary Notes continued

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

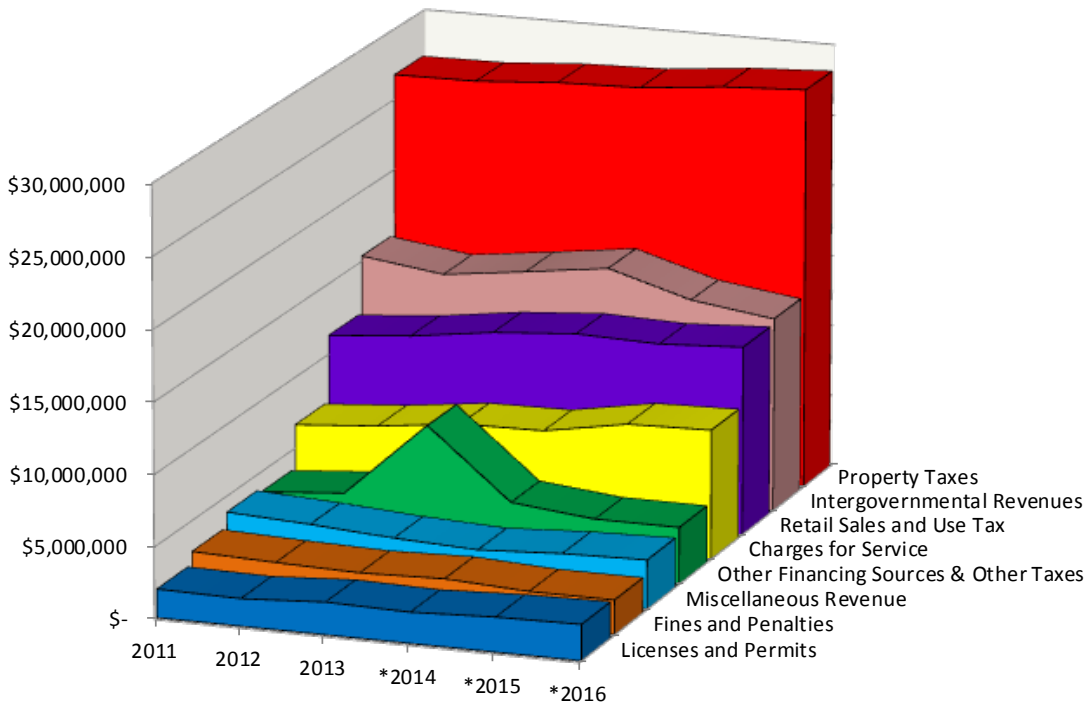
2015

2016

Description	Expenditures
• Tfr-Fund Electronic Land Records Project	\$ 611,000
• Tfr-Fund Crim Justice Case Mgt Sftwr Proj	\$ 600,000
• Reapprop Assr Treas System Phase II	\$ 581,127
• High Value Appeal Defense-Refineries	\$ 101,000
• Increase to Food Banks	\$ 80,000
• Shoreline Outreach & Education	\$ 55,000
• 2016 Critical Areas Ordinance Update	\$ 54,631
• LEAN Mgmt Process Improvement Project	\$ 40,000
• Pictometry Cost Share	\$ 20,000
• Charter Review Commission Funding	\$ 15,000
• Salary Commission Funding	\$ 10,000
• Forestry Education / Outreach	\$ 10,000
• Automated External Defibrillator	\$ 8,333
• Increase Historical Preservation	\$ 8,000
• Asphalt Repairs Parking Lots	\$ 8,000
• Training - Polygraph School	\$ 7,504
• Training - Computer Forensics	\$ 6,340
• Desk Purchase - Council	\$ 500
• Firearms Permits	\$ (9,550)
<b>Total</b>	<b>\$ 2,206,885</b>

Description	Expenditures
• Increase to Food Banks	\$ 80,000
• Shoreline Outreach & Education	\$ 55,000
• LEAN Mgmt Process Improvement Project	\$ 40,000
• Asphalt Repairs Parking Lots	\$ 10,000
• Forestry Education / Outreach	\$ 10,000
• Training - Computer Forensics	\$ 6,900
• Firearms Permits	\$ (9,550)
<b>Total</b>	<b>\$ 192,350</b>

# General Fund Revenues



\*Budget

## General Fund Revenue Notes

### Property Tax

In 2015, property tax revenues are budgeted at \$571,000 over 2014 budget amounts. Of this increase, \$306,000 is the result of an expected \$275 million in new construction additions. The remaining amount of \$265,000 is due to adjusting budgets for better collections of delinquent taxes in recent years and the result of fluctuation between 2014 projected revenues versus 2014 budgeted revenues. Property tax revenues are estimated to increase by another \$302,500 in 2016 as a result of projecting another \$275 million in new construction additions.

### Intergovernmental Revenues

Intergovernmental revenues are mostly grants received from federal and state governments to support various programs. Ongoing General Fund

grants include the Consolidated Juvenile Grant received by Juvenile Administration; Support Enforcement Grant received by the Prosecuting Attorney’s Office, Superior Court, and County Clerk; Washington State Department of Health Consolidated Contract and Department of Social and Health Services Developmental Disabilities and Behavioral Health Contracts received by the Health Department. This category also includes federal payment in lieu of taxes for U. S. forest lands and an impact payment contract with Seattle City Light related to dams located in Whatcom County. In addition, Whatcom County receives state entitlement distributions such as criminal justice assistance, public health assistance, and liquor board profits.

Grant revenues are budgeted to decrease \$2.2 million between 2014 and 2015 and another

*continued on next page*

## General Fund Revenue Notes

\$876,000 between 2015 and 2016. 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 2014 into 2015 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. Major grants not budgeted in the 2015-2016 biennium include a Community Development Block Grant (CDBG) with the Bellingham Food Bank in support of a building project which will be completed (\$739,750), Department of Homeland Security grants with the Sheriff's Office (\$447,000), and a Community Transformation Grant – Healthy Communities with the Health Department (\$382,000). After the first quarter of 2016, the state-funded substance abuse program will transfer from the Health Department to a regional governmental entity resulting in a \$700,000 decrease in funding.

### 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 2015 budget is \$184,000 less than the 2014 budget as current year collections have not exhibited the growth experienced in 2013. The 2016 budget is expected to increase at 2.5% over the 2015 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 2015 and 2016 budgets are expected to increase at 1.5% and 2.5% annually over 2014 projections.

### Charges for Service

Charges for services include fees for services performed for other governments, other funds and

for the public. These fees for service are expected to increase approximately \$1 million between 2014 budget and 2015 budget and another \$145,000 between 2015 and 2016. Most of the 2015 increase, approximately \$600,000, will occur as a result of allocating the entire cost of the County Council and the Executive Office out to all benefitting funds and departments for the first time. This change is allowable in accordance with allocation methods generally accepted statewide. Other increases result from a new Health Department service contract with North Sound Regional Support Network and projected adjustments in Planning and Development Services plan check and land use fees.

### Other Financing Sources and Other Taxes

This category includes transfers from other funds, state timber sales, timber harvest taxes and excise taxes. Transfers are down about \$570,000 below 2014 amounts due to discontinuance of transfers funding two clerk positions in the Auditor's Office from the Auditor's O&M Fund (\$125,000) and decreases in funding from the Whatcom County Drug Fund to pay for Drug Task Force activities (\$256,000) in the Sheriff's Office and Prosecuting Attorney's Office. Other decreases were the result of one time project funding no longer being needed. The most significant operating transfer in the 2015-2016 budget is \$1 million per 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 a significant criminal justice related transfer of \$675,000 annually 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.

### Miscellaneous Revenue

This category includes interest on delinquent taxes, rents from Parks activities, royalties from cable

*continued on next page*

## General Fund Revenue Notes continued

company franchise fees, investment earnings and small miscellaneous amounts from various activities. The interest on taxes budget increases \$250,000 over the 2014 budget to approximate actual levels of interest collection in recent years. Investment earnings are expected to present modest increases in 2015 (\$53,000) and again in 2016 (\$133,000) as interest rates recover to historic levels. Investment earnings are the result of investing excess cash from the General Fund and other county and non-county funds.

### **Fines and Penalties**

Fines and penalties are collected within the court systems as a result of traffic infractions, misdemeanors, and criminal costs. The other major source of penalty revenues is collected in the

Treasurer's Office as a result of delinquent taxes. This category is budgeted \$290,000 per year lower than the 2014 budget. Traffic infractions are projected to be \$126,000 lower than the current budget and penalties on taxes have been adjusted downward \$135,000 to align with recent year results.

### **Licenses and Permits**

Licenses and permits are expected to increase \$258,000 in 2015 and another \$88,000 in 2016 as permit fees for restaurant and food service inspections are adjusted to reflect actual costs and risks. Building permit fees are also being adjusted for actual cost and increases in building activity. This category also contains marriage licenses, firearms permits, on-site sewage permits, and other miscellaneous license and permit activity.

# General Fund Revenue Summary

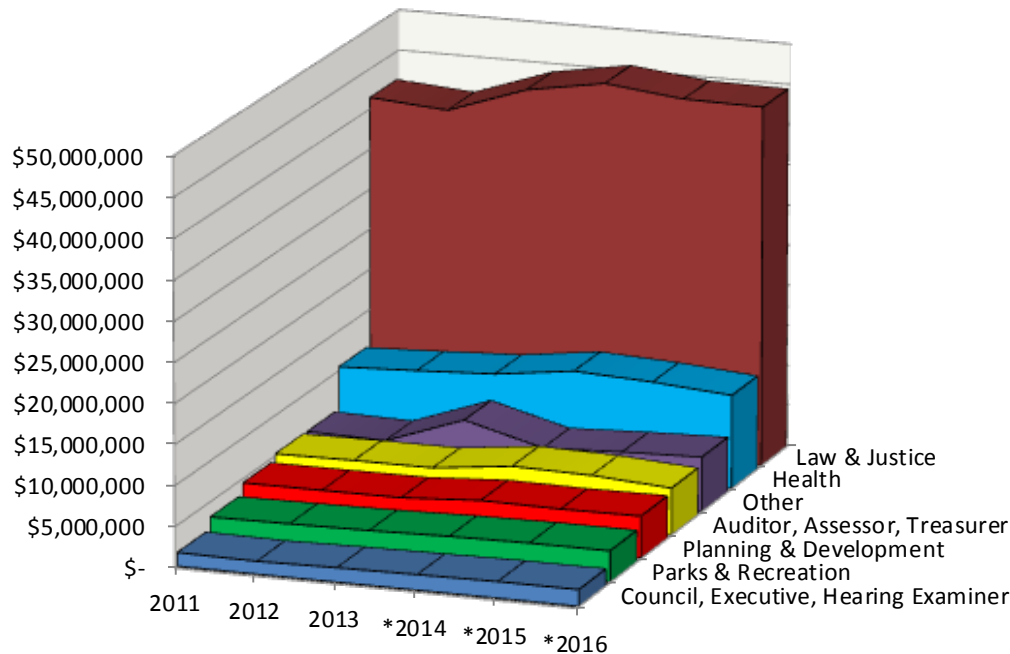
	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Property Taxes</b>						
Property Taxes	26,760,868	26,805,648	27,212,742	27,350,654	27,921,824	28,224,310
<b>Retail Sales and Use Tax</b>						
Retail Sales and Use Tax	11,336,231	11,840,023	12,641,298	13,086,461	12,919,050	13,242,026
<b>Other Taxes</b>						
Timber Harvest Taxes	147,796	229,178	157,651	169,200	170,400	170,400
Excise Taxes	420,319	520,646	533,845	514,900	511,800	531,800
Total Other Taxes	568,115	749,824	691,496	684,100	682,200	702,200
<b>Licenses and Permits</b>						
Business Licenses & Permits	675,577	668,538	712,931	688,700	779,897	855,494
Non-Business Licenses & Permits	1,315,139	1,241,733	1,549,526	1,472,200	1,639,100	1,651,350
Total Licenses and Permits	1,990,716	1,910,271	2,262,457	2,160,900	2,418,997	2,506,844
<b>Intergovernmental Revenue</b>						
Federal Grants-Direct	536,103	200,751	176,434	175,073	175,073	175,073
Federal Entitlements	1,341,246	1,453,396	1,552,202	1,552,000	1,750,000	1,800,000
Federal Grants-Indirect	3,994,151	3,179,653	3,153,754	4,059,004	2,231,375	2,100,253
State Grants	5,376,621	5,387,003	6,296,724	6,077,200	5,719,065	4,974,459
State Shared Revenues	63,441	118,369	110,084	107,723	118,430	123,430
State Entitlements	2,728,718	2,954,439	2,945,459	2,831,796	3,293,965	3,293,436
Interlocal Grants-Entitlements	937,679	959,407	981,638	1,004,384	1,027,657	1,051,470
Intergovernmental Svc	268,668	226,846	110,555	294,832	88,113	88,113
Federal Grants - ARRA	125,203	115,033	-	-	-	-
Total Intergovernmental Rev	15,371,829	14,594,896	15,326,849	16,102,011	14,403,678	13,606,234
<b>Charges for Goods and Services</b>						
Intergovernmental Services	531,871	582,259	569,475	535,710	437,385	437,385
General Government	2,400,392	2,596,702	2,656,825	2,673,172	2,403,863	2,409,065
Security-Persons & Property	1,070,332	1,068,989	988,702	1,113,458	1,353,749	1,354,885
Economic Environment	1,535,661	1,436,643	1,555,464	1,536,700	1,937,284	2,004,106
Mental & Physical Health	445,465	485,306	762,273	779,650	1,121,904	1,140,524
Culture and Recreation	361,225	365,545	350,294	281,400	364,950	364,950
Other Interfund Svc Charges	301,529	580,307	942,298	987,829	1,314,574	1,369,115
Total Charges for Goods & Svcs	6,646,474	7,115,751	7,825,331	7,907,919	8,933,709	9,080,030

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General Fund Revenue Summary continued

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Fines and Penalties</b>						
Penalties on Taxes	994,220	799,945	786,261	926,000	791,000	791,000
Felony Penalties	110,292	111,098	94,417	97,000	96,500	96,500
Civil Penalties	3,248	7,456	39,713	20,700	36,000	36,000
Nonparking Infractions	1,186,504	1,183,961	1,125,183	1,169,000	1,043,000	1,043,000
Parking Infractions	44,458	100,828	74,369	50,000	20,500	20,500
Criminal Traffic Misdemeanors	305,342	283,471	266,842	272,500	257,500	257,500
Nontraffic Misdemeanors	86,102	65,635	46,242	55,200	55,200	55,200
Criminal Costs	124,214	113,767	101,488	121,000	121,000	121,000
<b>Total Fines and Penalties</b>	<b>2,854,381</b>	<b>2,666,161</b>	<b>2,534,516</b>	<b>2,711,400</b>	<b>2,420,700</b>	<b>2,420,700</b>
<b>Miscellaneous Revenue</b>						
Interest on Taxes	1,500,131	1,273,783	1,269,438	1,001,000	1,251,000	1,251,000
Intergovernmental Services - Shared Costs	6,000	6,500	6,000	6,000	8,000	8,000
Interest Earnings	1,024,211	658,638	401,297	498,305	551,657	684,686
Rents & Royalties	1,233,034	1,271,404	1,296,832	1,333,214	1,347,937	1,359,261
Other Interfund Misc Revenue	37,418	37,418	37,418	37,418	37,418	37,418
Contributions-Private	11,809	33,315	96,178	8,000	20,200	20,200
Other Misc Revenues	66,802	314,160	112,121	93,500	86,400	86,400
<b>Total Miscellaneous Revenue</b>	<b>3,879,405</b>	<b>3,595,218</b>	<b>3,219,284</b>	<b>2,977,437</b>	<b>3,302,612</b>	<b>3,446,965</b>
<b>Other Financing Sources</b>						
State Timber Sales	421,863	599,300	367,344	379,000	370,000	370,000
Other Fixed Assets	200	12,087	4,253,000	6,258	-	-
Proceeds Capital Lease	-	214,447	167,683	-	-	-
Operating & Residual Equity Transfer In	2,475,298	2,374,803	3,775,503	3,378,829	2,806,717	2,778,874
Interfund Transfer In - Debt Service	123,937	123,937	124,000	124,000	124,000	124,000
Prior Period Adjustments	-	-	21,097	-	-	-
<b>Total Other Financing Sources</b>	<b>3,021,298</b>	<b>3,324,575</b>	<b>8,708,627</b>	<b>3,888,087</b>	<b>3,300,717</b>	<b>3,272,874</b>
<b>Total General Fund</b>	<b>72,429,317</b>	<b>72,602,366</b>	<b>80,422,601</b>	<b>76,868,969</b>	<b>76,303,487</b>	<b>76,502,183</b>
Percent Change from Previous Year	-3.4%	0.2%	10.8%	-4.4%	-0.7%	0.3%

# General Fund Expenditures



\*Budget

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 2015 and 2016 are \$80.8 million and \$79.8 million respectively. The 2015 and 2016 budgets are \$1 million and \$2 million less respectively than the current 2014 budget.

### Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, County Clerk, Public Defender, Prosecuting Attorney, Sheriff, and a transfer that funds a portion of the cost of operating the jail. Law & Justice expenditures decreased at 0.44% per annum from 2008 through 2013, excluding transfers

for capital projects. This category accounts for 55.6% of the General Fund's 2015-2016 budget. The 2015-2016 budget includes \$2 million in transfers to support construction of a new jail and \$600,000 to support new criminal justice case management system software.

### Health Department

With 14.9% of the General Fund budgeted expenditures in 2015-2016, the Health Department is the second largest expenditure category. This department's expenditures have decreased at an average rate of 0.35% per year from 2008 through 2013. In keeping with its strategic plan, the Health Department is moving away from providing direct services and instead is ensuring those services are

*continued on next page*

## General Fund Expenditures Notes

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 \$1.9 million per year will be used to support the Health Department's operating costs in 2015 and 2016.

### Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Expenditures in this category include payments for ambulance service, animal control, fire district related 911 emergency dispatch, medical examiner and morgue, leave payouts on behalf of terminating employees, wage and benefit contract reserves, support for other organizations that provide public services, general fund transfers to the administrative services fund, interfund debt service and other smaller miscellaneous items. Transfers to administrative services primarily fund the administrative cost allocation for Non-Departmental activities and junior taxing districts. They also include 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. "Other" also includes the budget for WSU Extension Office and a \$611,000 transfer to fund an integrated land records and permit systems software project budget. The Other General Fund category has been increased by \$360,000 in 2015 and by another \$327,000 in 2016 from current 2014 levels. These increases are mainly due to the project budget transfer mentioned above and wage and benefit reserves for contract settlements. A large pass-through grant to the Bellingham Food Bank is expected to be paid out before 2014 year-end and has not been included in the 2015-2016 budget.

### Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7.6% of the total 2015-2016 General Fund budget.

Expenditures have increased at an annual rate of 2.4% from 2008 through 2013, excluding transfers to the election reserve fund. Transfers to the election reserve fund fluctuate based on the number of elections held per year and which entities conduct special elections. Increases are primarily due to large software maintenance payments as a result of adding a new Assessor Treasurer system.

### Planning & Development Services

Planning and Development Services make up 6.4% of the total 2015-2016 General Fund budget. Planning and Development Services expenditures decreased an average of 5.7% per year from 2008 through 2013. Building activity levels fell dramatically during the recession and are just beginning to recover in the last year. In 2015-2016, \$1.9 million per year of the department's annual operating costs will be paid from discretionary General Fund revenues.

### Parks & Recreation

Parks & Recreation accounts for 4.8% of the General Fund budget. Parks expenditures decreased an average of 2.5% per annum from 2008 through 2013. Parks was one of the departments hardest hit by budget cuts during the economic downturn. Several positions were eliminated and senior services are now contracted out instead of provided in-house. In the 2015-2016 biennium, Parks will be funded significantly by transfers from other funds including REET II, Conservation Futures and the Parks Special Revenue Fund. General county revenues of approximately \$1.6 million per year will also be used to support Parks & Recreation's operating costs in 2015 and 2016.

### Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2.5% of the total General Fund budget. Expenditures have increased at an annual rate of 0.27% from 2008 through 2013.

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# General Fund Expenditures Summary

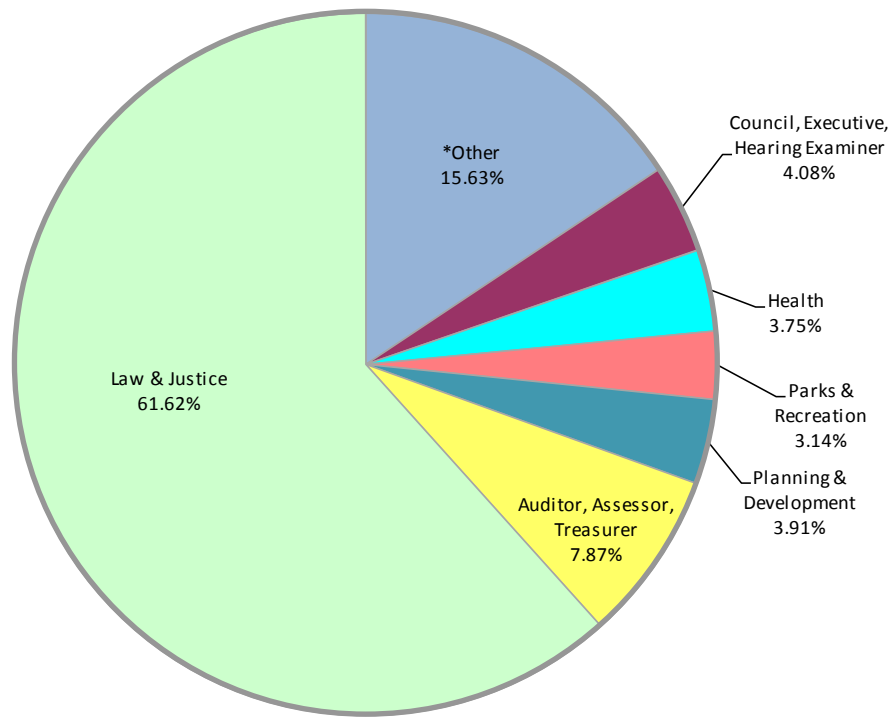
	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Law and Justice</b>						
District Court	1,899,955	1,946,501	1,958,082	2,129,500	2,160,200	2,179,738
District Court Probation	1,457,880	1,451,199	1,396,879	1,581,104	1,620,229	1,609,756
Juvenile Administration	3,935,606	3,943,706	3,899,561	4,637,934	4,633,596	4,691,221
Prosecuting Attorney	5,485,420	5,554,048	5,543,403	5,791,095	5,895,805	6,025,441
Public Defender	3,236,662	3,222,947	3,242,697	3,447,313	3,535,872	3,654,165
Sheriff	14,770,708	13,828,146	13,559,863	14,697,744	14,150,275	14,242,438
Superior Court	2,324,572	2,286,891	2,218,723	2,377,562	2,645,895	2,673,335
County Clerk	2,439,713	2,499,291	2,474,164	2,293,972	2,064,786	2,092,908
Non-Dept'l - Jail Operating Transfers	5,023,229	5,117,229	5,117,229	5,117,229	5,081,045	5,075,170
Non-Dept'l - Transfers for New Jail	-	-	2,093,491	1,000,000	1,000,000	1,000,000
Non-Dept'l - LEOFF 1 & Civil Service	25,092	27,055	150,993	377,256	380,277	382,634
Non-Dept'l - Sheriff's 911 Dispatch	627,042	634,353	621,241	632,068	628,806	628,806
Non-Dept'l - Trf for Superior Ct Remodel	-	-	-	1,422,464	-	-
Non-Dept'l - Trf for Crim Justice Software	-	-	1,640,162	-	600,000	-
Non-Dept'l - Emergency Management	220,174	223,833	202,229	281,152	318,563	329,481
<b>Total Law and Justice</b>	<b>41,446,053</b>	<b>40,735,199</b>	<b>44,118,717</b>	<b>45,786,393</b>	<b>44,715,349</b>	<b>44,585,093</b>
<b>Auditor, Assessor, Treasurer</b>						
Assessor	2,663,618	2,654,469	2,700,035	2,877,801	2,983,708	2,920,622
Auditor	1,206,900	1,135,687	1,292,423	1,348,140	1,289,804	1,312,399
Operating Transfer - Elections	126,000	309,000	78,000	312,000	100,000	100,000
Treasurer	1,235,718	1,254,675	1,333,171	1,410,861	1,425,369	1,439,383
Assessor/Treasurer System	24,351	23,861	9,931	613,792	587,768	5,418
<b>Total Auditor, Assessor, Treasurer</b>	<b>5,256,587</b>	<b>5,377,692</b>	<b>5,413,560</b>	<b>6,562,594</b>	<b>6,386,649</b>	<b>5,777,822</b>
<b>Planning and Development Services</b>						
Planning and Development Services	4,498,800	4,524,193	4,581,437	5,201,140	5,109,078	5,203,234
<b>Parks and Recreation</b>						
Parks and Recreation	3,155,777	3,266,789	3,421,782	3,676,005	3,817,099	3,845,152
<b>Health</b>						
Public Health	10,504,536	10,944,419	11,455,885	12,742,671	12,323,980	11,596,064
<b>Council, Executive, Hearing Examiner</b>						
County Council	930,228	930,506	1,054,757	1,064,039	1,144,447	1,139,265
County Executive	575,992	469,937	530,791	654,874	699,351	706,898
Hearing Examiner	174,457	176,998	180,862	183,076	188,344	188,958
<b>Total Council, Executive, Hearing Examiner</b>	<b>1,680,677</b>	<b>1,577,441</b>	<b>1,766,410</b>	<b>1,901,989</b>	<b>2,032,142</b>	<b>2,035,121</b>

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General Fund Expenditures Summary continued

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
OTHER						
Extension						
Extension	310,427	326,814	346,158	390,374	435,381	440,203
Other Non-Departmental						
Medical Examiner & Morgue	432,539	443,793	454,826	495,043	503,959	517,554
911 Dispatch - Fire Related	200,999	140,803	184,354	93,659	210,042	210,042
Emergency Medical Services	1,404,360	1,418,404	1,432,588	1,482,586	1,385,299	1,380,737
Animal Control	449,639	450,526	403,504	397,667	397,718	397,718
General Obligation Bonds	437,358	439,388	-	226,338	229,688	226,983
Capital Acquisitions	61,598	216,020	184,863	59,330	-	-
Leave Pay Out & Reserve Account	297,445	88,746	229,593	361,709	1,328,255	2,279,963
Conservation Grant Activities	103,795	292,247	309	-	-	-
Pass-through Grants to Other Organizations	325,757	161,896	328,284	951,798	-	-
Support to Other Organizations	445,248	402,797	402,321	455,124	530,167	525,167
Support for PW - Noxious Weed	70,000	70,000	-	50,000	50,000	50,000
Tfr to State St Bldg Acquisition & Impr Fund	-	-	3,808,884	-	-	-
Tfr for Major Software & IT project budgets	-	-	-	323,809	611,000	-
Administrative Services Projects & Transfers	606,333	515,300	520,026	528,209	606,677	596,821
Misc Non-Departmental	74,579	50,725	219,199	182,968	158,319	140,088
<b>Total Other Non-Departmental</b>	<b>4,909,650</b>	<b>4,690,645</b>	<b>8,168,751</b>	<b>5,608,240</b>	<b>6,011,124</b>	<b>6,325,073</b>
<b>TOTAL GENERAL FUND</b>	<b>71,762,507</b>	<b>71,443,192</b>	<b>79,272,700</b>	<b>81,869,406</b>	<b>80,830,802</b>	<b>79,807,762</b>
Percent Change from Previous Year	-2.3%	-0.4%	11.0%	3.3%	-1.3%	-1.3%

# Undedicated General Fund Resources



## General Fund Budgeted Revenues

The General Fund’s 2015-2016 budgeted revenues total \$152,805,670. Of this, \$61,218,175 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$91,587,495 is not dedicated to any program area. The General Fund’s undedicated resources total \$99,420,389. This amount includes the \$91,587,495 of undedicated revenue, together with \$7,832,894 of fund balance that would be used in 2015-2016 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 \$6.8 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 2015-2016 is about \$1 million.

## Capital Expenditures

All capital expenditures are reported in “Other” for purposes of the 2015-2016 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 and wage/benefit reserves, medical examiner & morgue, 911 fire dispatch, ambulance services, animal control, capital acquisitions, debt service on bonds, support to other organizations, miscellaneous non-departmental, transfers to Administrative Services Fund and transfers to Road Fund.

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# Undedicated General Fund Resources Summary

	Budget 2015-2016 Expense	Budget 2015-2016 Revenue	Budget 2015-2016 Capital	Budget 2015-2016 Undedicated
<b>Law and Justice</b>				
District Court	4,339,938	(576,570)	(9,000)	3,754,368
District Court Probation	3,229,985	(2,876,003)		353,982
Juvenile Administration	9,324,817	(1,384,396)		7,940,421
Prosecuting Attorney	11,921,246	(3,328,476)		8,592,770
Public Defender	7,190,037	(392,718)		6,797,319
Sheriff	28,392,713	(3,467,996)		24,924,717
Superior Court	5,319,230	(297,500)		5,021,730
County Clerk	4,157,694	(1,707,112)		2,450,582
Non-Departmental - Criminal Justice Revenues		(11,393,125)		(11,393,125)
Non-Departmental - Jail Operating Transfers	10,156,215			10,156,215
Non-Departmental - Transfers for New Jail	2,000,000		(2,000,000)	-
Non-Departmental - LEOFF 1 & Civil Service	762,911			762,911
Non-Departmental - Sheriff's 911 Dispatch	1,257,612			1,257,612
Non-Departmental - Trf for Crim Justice Software	600,000		(600,000)	-
Non-Departmental - Emergency Management	648,044			648,044
<b>Total Law and Justice</b>	<b>89,300,442</b>	<b>(25,423,896)</b>	<b>(2,609,000)</b>	<b>61,267,546</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	5,904,330	(18,000)		5,886,330
Auditor	2,602,203	(2,803,522)		(201,319)
Operating Transfer - Elections	200,000			(730,000)
Treasurer	2,864,752	(930,000)		2,864,752
Assessor/Treasurer System	593,186		(593,186)	-
<b>Total Auditor, Assessor, Treasurer</b>	<b>12,164,471</b>	<b>(3,751,522)</b>	<b>(593,186)</b>	<b>7,819,763</b>
<b>Planning and Development Services</b>				
Planning and Development Services	10,312,312	(6,429,380)		3,882,932
<b>Parks and Recreation</b>				
Parks and Recreation	7,662,251	(4,458,279)	(81,076)	3,122,896
<b>Health</b>				
Public Health	23,920,044	(20,189,898)		3,730,146
<b>Council, Executive, Hearing Examiner</b>				
County Council	2,283,712	(12,680)		2,271,032
County Executive	1,406,249			1,406,249
Hearing Examiner	377,302			377,302
<b>Total Council, Executive, Hearing Examiner</b>	<b>4,067,263</b>	<b>(12,680)</b>	<b>-</b>	<b>4,054,583</b>

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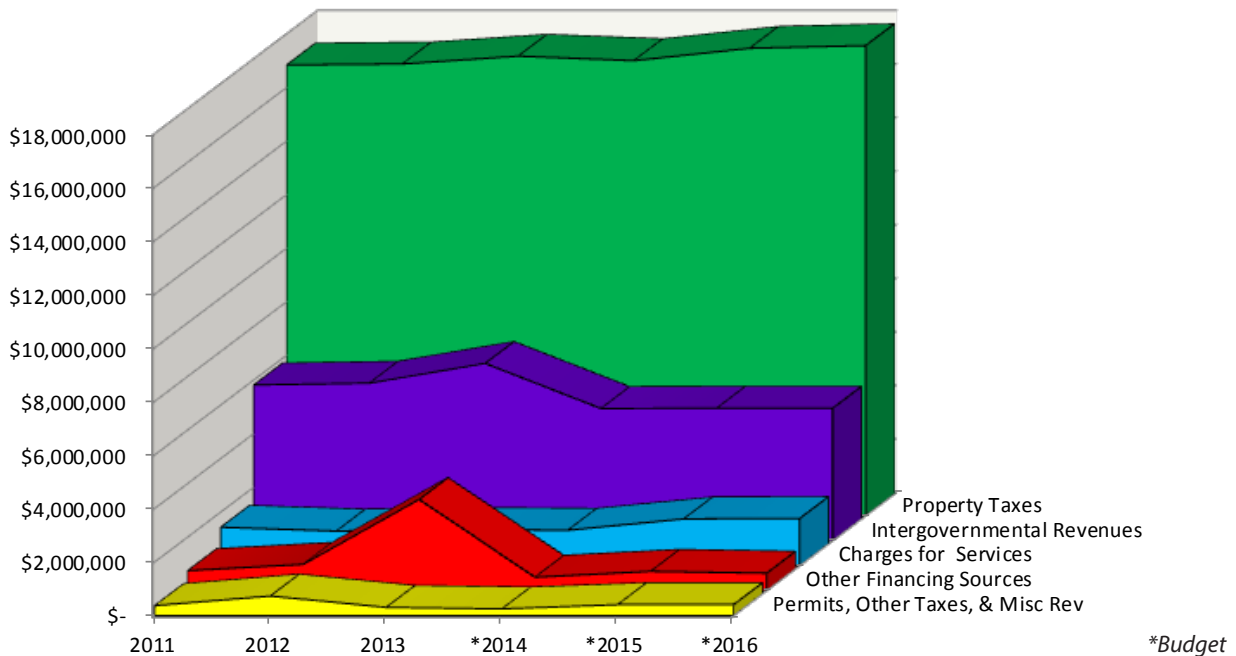
## Undedicated General Fund Resources Summary continued

	Budget 2015-2016 Expense	Budget 2015-2016 Revenue	Budget 2015-2016 Capital	Budget 2015-2016 Undedicated
OTHER				
Extension				
Extension	875,584	(235,000)		640,584
Other Non-Departmental				
Medical Examiner & Morgue	1,021,513	(128,000)		893,513
911 Dispatch - Fire Related	420,084			420,084
Emergency Medical Services	2,766,036			2,766,036
Animal Control	795,436			795,436
General Obligation Bonds	456,671	(248,000)		208,671
Leave Pay Out & Reserve Account	3,608,218			3,608,218
Support to Other Organizations	1,055,334	(87,000)		968,334
Support for PW - Noxious Weed	100,000			100,000
Transfer for Major Software & IT project budgets	611,000		(611,000)	-
Administrative Services Projects & Transfers	1,203,498			1,203,498
Misc Non-Departmental	298,407	(254,520)		43,887
<b>Total Other Non-Departmental</b>	<b>12,336,197</b>	<b>(717,520)</b>	<b>(611,000)</b>	<b>11,007,677</b>
<b>Total Capital Acquisitions (Add to Other)</b>			<b>3,894,262</b>	<b>3,894,262</b>
<b>TOTAL GENERAL FUND</b>	<b>160,638,564</b>	<b>(61,218,175)</b>	<b>-</b>	<b>99,420,389</b>

# General Fund Revenues Not Assigned to Any Department

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>LAW &amp; JUSTICE RELATED</b>						
Criminal Justice Sales Tax	1,567,101	1,647,062	1,751,827	1,761,595	1,777,928	1,822,376
Gambling Excise Taxes	31,036	27,290	31,439	30,500	30,500	30,500
State Entitlements	1,487,047	1,595,902	1,469,491	1,573,531	1,572,775	1,572,246
Nooksack Gambling Compact	43,815	42,011	37,050	40,000	25,000	25,000
District Court Fines and Penalties	1,684,636	1,684,292	1,561,812	1,551,400	1,426,900	1,426,900
County Clerk Fines and Penalties	173,983	174,466	151,094	166,500	166,500	166,500
Public & Health Safety Sales Tax - CJ Share	570,000	575,000	675,000	700,000	675,000	675,000
<b>Total Law &amp; Justice Related</b>	<b>5,557,618</b>	<b>5,746,024</b>	<b>5,677,715</b>	<b>5,823,526</b>	<b>5,674,603</b>	<b>5,718,522</b>
Percent Change from Previous Year	1.1%	3.4%	-1.2%	2.6%	-2.6%	0.8%
<b>UNDEDICATED GENERAL FUND REVENUES</b>						
Property Taxes	25,444,289	25,509,994	25,922,518	25,942,924	26,505,294	26,803,780
Timber Harvest Tax	136,875	212,477	146,112	160,000	160,000	160,000
Retail Sales & Use Tax	9,769,128	10,192,957	10,889,459	11,324,866	11,141,122	11,419,650
Leasehold Excise Taxes	179,689	206,113	212,023	200,000	200,000	200,000
Interest & Penalties on Taxes	2,494,433	2,073,789	2,055,720	1,927,000	2,042,000	2,042,000
Federal In Lieu of Taxes	1,341,246	1,453,396	1,552,202	1,552,000	1,750,000	1,800,000
State Shared Revenues	63,344	117,383	109,809	107,293	118,000	123,000
State In Lieu of Taxes	7,500	7,617	7,965	7,000	8,000	8,000
Seattle City Light Interlocal	937,679	959,407	981,638	1,004,384	1,027,657	1,051,470
Current Expense Allocation	301,529	301,529	266,411	274,403	883,130	909,623
Interest Earnings	970,523	606,885	486,040	450,000	499,082	632,111
Royalties & Franchise Fees	591,877	615,547	630,550	635,659	650,000	660,000
Miscellaneous Revenues	63,864	50,047	(98,693)	47,127	46,788	46,788
State Timber Sales	390,632	554,742	340,881	350,000	350,000	350,000
<b>Total Undedicated General Fund Revenues</b>	<b>42,692,608</b>	<b>42,861,881</b>	<b>43,502,636</b>	<b>43,982,656</b>	<b>45,381,073</b>	<b>46,206,422</b>
Percent Change from Previous Year	3.6%	0.4%	1.5%	1.1%	3.2%	1.8%
<b>Total General Fund Unassigned</b>	<b>48,250,226</b>	<b>48,607,906</b>	<b>49,180,350</b>	<b>49,806,182</b>	<b>51,055,676</b>	<b>51,924,944</b>
Percent Change from Previous Year	3.3%	0.7%	1.2%	1.3%	2.5%	1.7%

# Road Fund Revenues



## Road Fund Revenue Notes

### Property Tax

The Road Fund property tax revenue budget has been increased by \$462,000 in 2015 and another \$100,000 in 2016 over 2014 amounts to align with projected current year revenue results and expected new construction additions.

### Intergovernmental Revenues

Intergovernmental revenues are 79% state entitlements from motor vehicle fuel tax distributions for road operations and construction. Road is also budgeted to receive \$465,000 in federal entitlements from federal forest monies and \$574,000 in state CAPA (County Arterial Preservation Account) grant funding. Grants for specific large road projects are now being budgeted in separate project budget funds.

### Charges for Services

This category includes charges to other Public Works Department funds for inter-departmental accounting, administrative and overhead allocations. In addition, it includes reimbursements from other funds and governmental entities for work performed by road crews and engineers. This category has increased about \$420,000 over 2014 amounts. Most of the increase is due to Road Fund work that will be reimbursed by the Flood Control Zone District having to do with services performed as a result of NPDES requirements.

### Other Financing Sources

Includes state timber sales and transfers from other funds. Transfers fluctuate from year to year based on specific activities conducted between the Road Fund and other funds.

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## Road Fund Revenue Notes continued

### **Permits, Other Taxes and Miscellaneous**

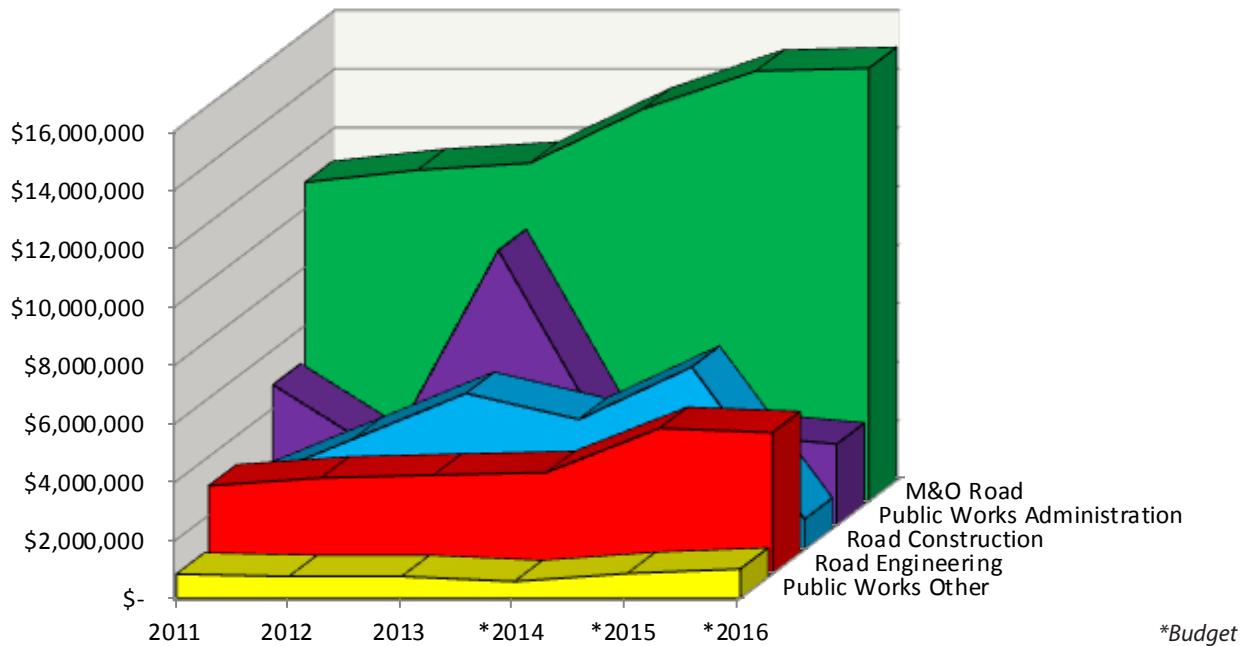
Small amounts of revenue from timber harvest taxes, excise taxes, encroachment permits, space rental to other public works departments, etc.

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## Road Fund Revenue Summary

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Property Taxes</b>						
Property Taxes	16,841,205	16,875,943	17,166,956	17,000,000	17,462,391	17,562,154
<b>Other Taxes</b>						
Timber Harvest Taxes	181,095	281,723	196,038	100,000	200,000	200,000
Excise Taxes	36,089	35,653	38,264	35,000	38,000	38,000
Total Other Taxes	217,184	317,376	234,302	135,000	238,000	238,000
<b>Licenses and Permits</b>						
Licenses and Permits	100,497	95,273	133,389	100,000	134,000	134,200
<b>Intergovernmental Revenue</b>						
Federal Entitlements	514,600	454,357	107	500,000	465,000	465,000
Federal Grants-Indirect	955,219	1,021,742	723,506	32,310	-	-
State Grants	574,656	609,056	2,007,411	520,000	579,000	579,000
State Shared Revenues	1,604	16,612	4,743	1,000	4,200	2,000
State Entitlements	3,771,941	3,784,352	3,887,757	3,885,342	3,903,461	3,903,361
Total Intergovernmental Revenue	5,818,021	5,886,119	6,623,522	4,938,652	4,951,661	4,949,361
<b>Charges for Goods and Services</b>						
Intergovernmental Svc	256,540	217,297	122,350	72,000	110,000	110,000
General Government	1,653	1,210	36,386	5,000	1,343,518	1,357,304
Security-Persons & Property	700	50	1,600	3,000	1,500	1,500
Physical Environment	4,500	5,913	17,610	6,000	5,000	5,000
Transportation	19,070	13,095	36,767	6,400	22,000	22,000
Economic Environment	70,045	26,320	58,880	75,000	265,070	266,394
Other Interfund Svc Charges	1,082,922	1,028,358	1,080,356	1,156,577	-	-
Total Charges for Goods & Svcs	1,435,430	1,292,241	1,353,948	1,323,977	1,747,088	1,762,198
<b>Miscellaneous Revenue</b>						
Interest & Penalty on Taxes	(1,046)	(590)	(236)	-	200	-
Interest Earnings	2,482	1,212	(116,309)	4,000	510	510
Rents & Royalties	6,829	8,268	11,810	5,000	30,910	30,910
Contributions-Private	38,622	26,091	21,829	-	-	-
Other Misc Revenues	7,546	282,658	22,379	5,000	5,000	5,000
Total Miscellaneous Revenue	54,433	317,639	(60,527)	14,000	36,620	36,420
<b>Other Financing Sources</b>						
Insurance Recoveries	-	-	216,662	-	-	-
State Timber Sales	517,423	739,431	457,871	450,000	450,000	450,000
Proceeds Capital Lease	-	19,215	22,521	-	-	-
Operating Transfer In	71,081	207,859	2,124,829	51,082	271,440	201,093
Res Equity Transfer In	159,091	15,728	585,198	-	-	-
Total Other Financing Sources	747,595	982,233	3,407,082	501,082	721,440	651,093
<b>TOTAL ROAD FUND</b>	<b>25,214,366</b>	<b>25,766,823</b>	<b>28,858,672</b>	<b>24,012,711</b>	<b>25,291,200</b>	<b>25,333,426</b>
Percent Change from Previous Year	-6.8%	2.2%	12.0%	-16.8%	5.3%	0.2%

# Road Fund Expenditures



## Road Fund Expenditure Notes

### Road Maintenance & Operations

The cost of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. New in 2015-2016 are the additions of two staff, ongoing equipment rental, and one-time equipment purchases in support of NPDES Phase II requirements.

### 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 2015 budget. Large projects expected to span more than one calendar year are budgeted on a project by project basis in separate funds. Road Fund transfers to fund the large project budgets are recorded at \$3,590,000 in 2015. The 2016 budget only includes undistributed engineering wages and benefits and division

administrative costs. The actual 2016 construction budget will be adopted after the 2016 annual road program has been approved by Council.

### 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. In addition, includes transfers for Road's 45% share of Ferry operations funding and Road's share of the county's land and infrastructure management project (2015 only).

### 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

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## Road Fund Expenditure Notes continued

investigation and operation studies; as well as the cost of maintaining the pavement management system. Beginning in 2015, also includes the costs of an increase in service related to meeting NPDES Phase II requirements.

### **Public Works Other**

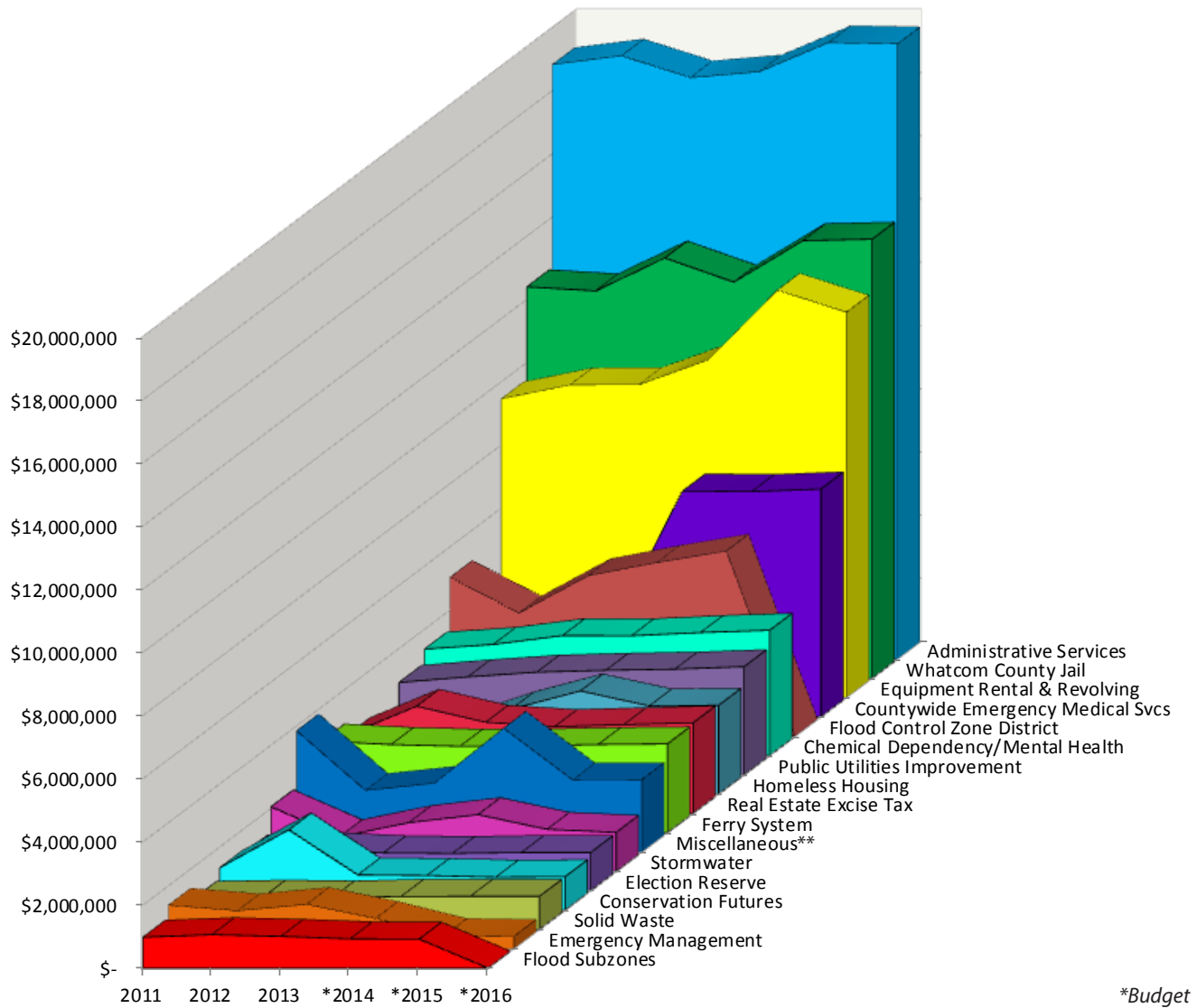
Includes noxious weed identification and removal activities, paths and trails activities, and the costs of reimbursable road services performed for other funds or governmental entities.

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## Road Fund Expenditures Summary

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
Public Works Administration	4,814,087	2,399,105	9,402,190	2,699,833	3,135,557	2,780,326
Road Engineering	3,012,328	3,281,278	3,379,318	3,466,283	4,771,159	4,624,961
M&O Road	10,899,895	11,315,902	11,556,635	13,405,917	14,701,760	14,797,746
Road Construction	2,218,699	3,778,375	5,343,419	4,449,945	6,242,220	1,044,658
Public Works Other	825,935	741,742	744,444	567,258	843,782	997,943
<b>TOTAL ROAD FUND</b>	<b>21,770,944</b>	<b>21,516,402</b>	<b>30,426,006</b>	<b>24,589,236</b>	<b>29,694,478</b>	<b>24,245,634</b>
<b>Percent Change from Previous Year</b>	<b>-5.5%</b>	<b>-1.2%</b>	<b>41.4%</b>	<b>-19.2%</b>	<b>20.8%</b>	<b>-18.3%</b>

# Other Funds Revenues



\*\* Miscellaneous Small Funds - see page 64 for list.

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## Other Funds Revenue Summary

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Administrative Services Fund</b>						
Administrative Services Fund	18,823,854	19,099,373	18,406,756	18,595,344	19,518,182	19,480,139
<b>Whatcom County Jail Fund</b>						
Whatcom County Jail Fund	12,397,184	12,267,495	13,310,265	12,545,821	13,860,462	13,904,878
<b>Equipment Rental and Revolving Fund</b>						
Equipment Rental and Revolving Fund	9,462,205	9,904,602	9,913,106	10,695,374	12,903,097	12,205,235
<b>Countywide Emergency Medical Services</b>						
Countywide EMS Fund	2,646,049	2,759,572	2,901,970	7,156,327	7,136,502	7,219,243
<b>Flood Control Zone District Fund</b>						
Flood Control Zone District Fund	5,037,357	3,905,096	5,084,002	5,505,978	5,867,629	-
<b>Flood Subzone Funds</b>						
Lynden/Everson	39,251	37,767	35,191	37,881	36,674	-
Sumas/Nooksack	119,928	116,260	108,436	114,643	112,904	-
Acme/Van Zandt	25,757	23,619	22,790	23,891	23,467	-
Samish Watershed	18,302	18,309	17,977	18,290	18,313	-
Birch Bay Watershed	778,231	864,257	824,614	735,000	730,000	-
Total Flood Subzone Funds	981,469	1,060,212	1,009,008	929,705	921,358	-
<b>Chemical Dependency/Mental Health Fund</b>						
Chemical Dependency/Mental Health	3,373,051	3,523,029	3,801,137	3,795,004	3,898,081	3,969,768
<b>Public Utilities Improvement Fund</b>						
Public Utilities Improvement Fund	2,928,904	3,106,102	3,255,624	3,314,377	3,351,008	3,428,421
<b>Homeless Housing Fund</b>						
Homeless Housing Fund	1,265,395	1,962,442	2,697,447	3,272,806	2,798,271	2,815,752
<b>Ferry System Fund</b>						
Ferry System Fund	2,913,087	2,797,145	2,743,906	2,758,000	2,799,889	2,818,033
<b>Real Estate Excise Tax Funds I &amp; II</b>						
Total Real Estate Excise Tax Funds	2,498,674	3,399,788	2,892,014	2,756,533	2,817,000	2,872,000
<b>Stormwater Fund</b>						
Stormwater Fund	2,055,325	1,104,499	1,550,798	1,803,237	1,338,960	1,242,390
<b>Election Reserve Fund</b>						
Election Reserve Fund	1,238,372	1,308,800	1,202,412	1,185,700	1,214,379	1,214,372
<b>Conservation Futures Fund</b>						
Conservation Futures Fund	1,344,877	2,546,865	1,117,664	1,098,591	1,048,494	1,060,058
<b>Solid Waste Fund</b>						
Solid Waste Fund	989,516	1,026,648	1,002,777	1,049,804	1,051,604	1,051,604
<b>Emergency Management Fund</b>						
Emergency Management Fund	1,386,763	1,208,550	1,411,090	963,866	424,538	395,056

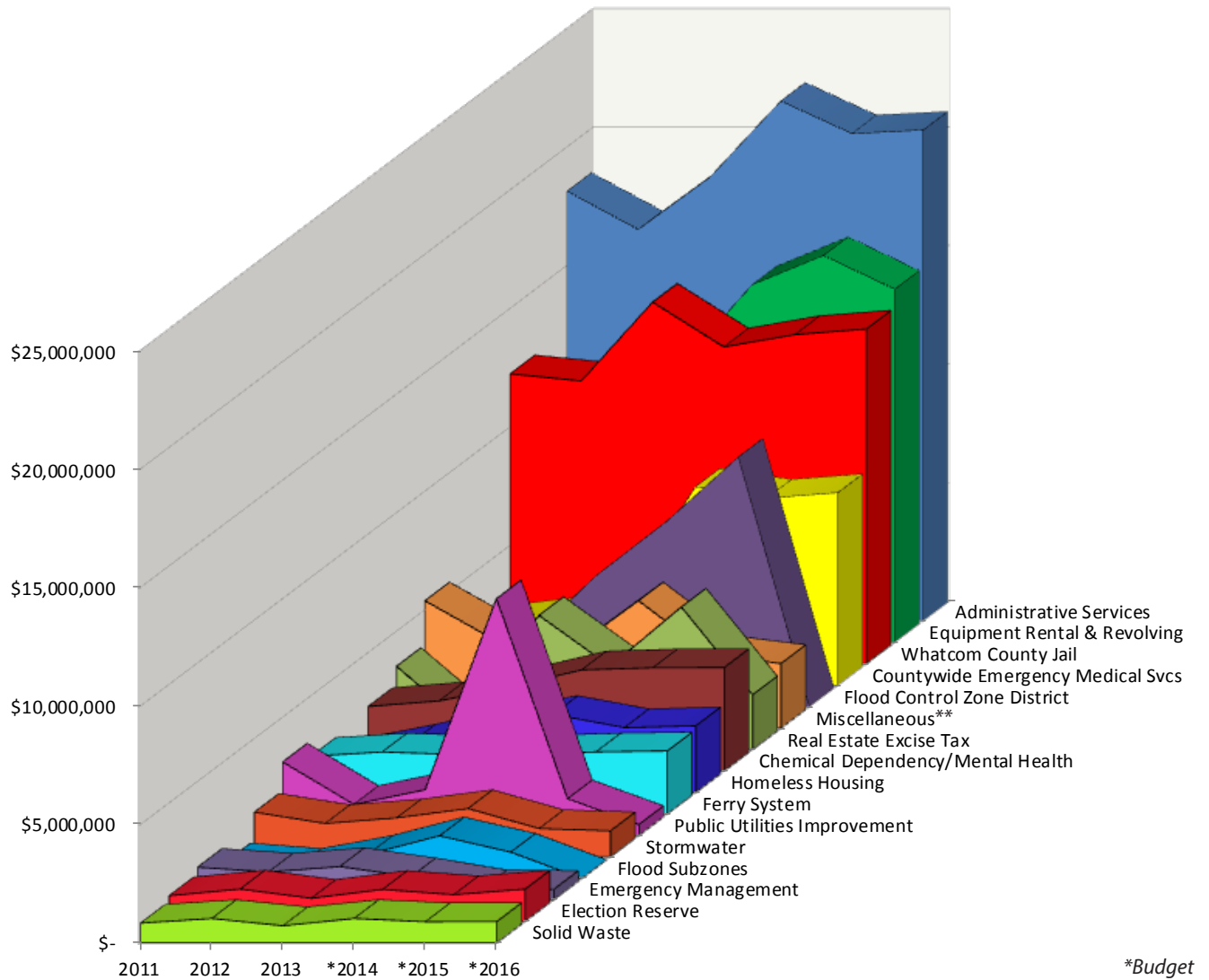
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## Other Funds Revenue Summary continued

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
Miscellaneous Funds						
Veteran's Relief Fund	285,297	279,486	271,358	282,007	282,530	284,530
Low Income Housing Projects	192,785	217,056	212,535	239,200	162,180	165,424
Parks Special Revenue Fund	-	-	-	1,600,755	127,086	132,886
WC Trial Court Improvement	48,179	48,345	47,855	48,671	48,380	48,554
LEOFF I Healthcare	-	-	(799)	-	-	-
WC Convention Center	498,660	555,496	575,340	516,000	560,000	560,000
Victim-Witness Fund	127,242	124,100	111,380	126,950	111,050	108,350
Community Development	-	2,867	-	5,000	-	-
Road Improvement District #1	22,892	22,191	22,122	22,467	22,623	22,468
Road Improvement District #2	2,082	3,220	3,082	3,168	3,183	3,168
Road Improvement District #7	2,515	2,560	2,633	2,522	2,511	2,522
Whatcom County Drug Fund	276,073	845,374	173,898	376,000	276,500	281,000
Auditor's O&M	177,942	184,879	204,244	166,500	150,050	150,050
Pt Roberts Fuel Tax	79,298	98,937	93,886	60,000	75,000	75,000
2003 Ltd Tax GO Bond	437,358	439,388	-	-	-	-
2010 Ltd Tax GO Bond	1,663,259	646,967	471,605	467,464	471,613	464,218
County Parks Improvement	21,141	(1,512,569)	953	11,994	-	-
Closed Funds	15,478	163	(1)	-	-	-
<b>Total Miscellaneous Funds</b>	<b>3,850,201</b>	<b>1,958,460</b>	<b>2,190,091</b>	<b>3,928,698</b>	<b>2,292,706</b>	<b>2,298,170</b>
<b>TOTAL OTHER FUNDS</b>	<b>73,192,283</b>	<b>72,938,678</b>	<b>74,490,067</b>	<b>81,355,165</b>	<b>83,242,160</b>	<b>75,975,119</b>
<b>Percent Change from Previous Year</b>	<b>-7.8%</b>	<b>-0.3%</b>	<b>2.1%</b>	<b>9.2%</b>	<b>2.3%</b>	<b>-8.7%</b>

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2016 budgets will be adopted in November 2015.

# Other Funds Expenditures



\*\* Miscellaneous Small Funds - see page 67 for list.

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## Other Funds Expenditures Summary

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
<b>Administrative Services Fund</b>						
Administrative Services Fund	18,133,336	16,513,576	18,706,237	21,938,251	20,561,860	20,711,356
<b>Equipment Rental and Revolving Fund</b>						
Equipment Rental and Revolving Fund	7,850,836	9,302,537	11,722,259	15,088,165	16,322,986	14,900,940
<b>Whatcom County Jail Fund</b>						
Whatcom County Jail Fund	12,236,726	11,937,267	15,261,143	13,369,948	13,892,324	14,125,236
<b>Countywide Emergency Medical Services</b>						
Countywide EMS Fund	2,560,555	2,927,322	3,705,539	8,366,712	7,892,256	8,129,339
<b>Flood Control Zone District Fund</b>						
Flood Control Zone District Fund	3,445,154	2,652,377	5,514,335	7,834,238	10,535,320	-
<b>Flood Subzone Funds</b>						
Lynden/Everson	14,244	21,041	21,175	121,078	146,000	-
Sumas/Nooksack	4,865	16,567	5,641	122,500	210,000	-
Acme/Van Zandt	328	4,116	2,290	32,580	33,770	-
Samish Watershed	11,206	7,079	12,648	18,836	18,150	-
Birch Bay Watershed	675,729	422,909	983,692	1,506,056	704,033	-
Total Flood Subzone Funds	706,372	471,712	1,025,446	1,801,050	1,111,953	-
<b>Chemical Dependency/Mental Health Fund</b>						
Chemical Dependency/Mental Health	2,727,700	2,964,548	3,564,912	4,270,870	4,363,678	4,371,995
<b>Homeless Housing Fund</b>						
Homeless Housing Fund	1,508,510	2,087,204	2,770,549	3,301,406	2,744,062	2,815,752
<b>Real Estate Excise Tax Funds I &amp; II</b>						
Total Real Estate Excise Tax Funds	3,520,552	958,079	5,667,360	3,515,224	6,019,626	2,316,127
<b>Ferry System Fund</b>						
Ferry System Fund	2,441,501	2,620,582	2,520,681	2,529,534	2,624,663	2,662,747
<b>Stormwater Fund</b>						
Stormwater Fund	1,892,702	1,416,906	1,651,882	2,045,019	1,202,266	1,103,575
<b>Public Utilities Improvement Fund</b>						
Public Utilities Improvement Fund	3,110,894	1,310,706	1,932,865	9,998,091	1,555,173	468,067
<b>Election Reserve Fund</b>						
Election Reserve Fund	1,082,792	1,365,555	978,586	1,349,281	1,129,060	1,364,112
<b>Emergency Management Fund</b>						
Emergency Management Fund	1,381,088	1,181,020	1,408,251	980,531	474,538	445,056
<b>Solid Waste Fund</b>						
Solid Waste Fund	836,171	1,029,274	722,853	1,030,805	893,309	898,070

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Other Funds Expenditures Summary continued

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	Budget 2016
Miscellaneous Funds						
Veteran's Relief Fund	341,246	382,583	369,115	416,965	353,524	348,363
Low Income Housing Projects	413,470	208,211	242,871	274,000	172,000	172,000
Parks Special Revenue	-	-	-	183,326	110,000	110,000
WC Trial Court Improvement	22,495	40,274	5,500	23,735	60,971	23,518
LEOFF I Healthcare	337,285	281,724	204,066	-	-	-
WC Convention Center	395,678	585,542	492,194	558,980	558,980	558,980
Victim-Witness Fund	137,684	145,482	121,030	142,478	112,407	114,061
Community Development	5,000	5,000	4,104	5,000	-	-
Road Improvement District #1	26,606	26,836	26,781	26,812	27,823	26,823
Road Improvement District #2	1,908	1,926	1,896	1,888	1,988	1,888
Road Improvement District #7	2,616	2,637	2,529	2,682	2,729	2,682
Whatcom County Drug Fund	410,513	587,619	349,677	593,967	368,984	343,984
Auditor's O&M	198,589	222,939	269,832	230,964	354,949	134,949
Pt Roberts Fuel Tax	-	-	20,623	-	150,000	150,000
Conservation Futures	800,153	98,778	602,604	2,352,825	274,955	278,114
2003 Ltd Tax GO Bond	437,659	439,539	361	-	-	-
2010 Ltd Tax GO Bond	1,660,767	646,968	472,214	468,068	472,218	464,218
County Parks Improvement	-	-	-	96,826	85,900	-
Closed Funds	188,053	15,728	-	-	-	-
<b>Total Miscellaneous Funds</b>	<b>5,379,722</b>	<b>3,691,786</b>	<b>3,185,397</b>	<b>5,378,516</b>	<b>3,107,428</b>	<b>2,729,580</b>
<b>TOTAL OTHER FUNDS</b>	<b>68,814,611</b>	<b>62,430,451</b>	<b>80,338,295</b>	<b>102,797,641</b>	<b>94,430,502</b>	<b>77,041,952</b>
<b>Percent Change from Previous Year</b>	<b>-8.4%</b>	<b>-9.3%</b>	<b>28.7%</b>	<b>28.0%</b>	<b>-8.1%</b>	<b>-18.4%</b>

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2016 budgets will be adopted in November 2015.

## Other Funds Revenues and Expenditures Notes

### Administrative Services

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

The 2015 Administrative Service charges for its services and self-insurance rates increased \$922,838, or 5%, over 2014 budgeted amounts. Self-insurance rates increased \$485,100 due to increases in health insurance premiums and workers compensation premiums based on claims history. Unemployment insurance premiums remain suspended for the 2015-2016 biennium due to favorable claims histories and adequate fund balances. The 2015 AS allocation decreased about \$30,000 below the 2014 allocation and then increased by 3% in 2016. The 2015-2016 building maintenance fee allocation increased \$239,000 over 2014 due to the addition of a clerk/receptionist in Facilities and the purchase of the State Street building which is occupied by part of the Health Department and the Medical Examiner. Other increases include funding for new GIS staff and pictometry project and an Account Clerk II in Finance to be funded by junior taxing district fees for payroll services. The 2014 budget included a \$1.9 million transfer out to fund the new county phone system.

### 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 transfers approximately \$5.1 million per year to the Jail Fund to support jail operating costs. Jail costs are projected to rise \$522,376 between 2014 and 2015 due to wage contract settlements and increased jail medical costs. An expiring jail credit to the per diem costs of local municipalities should help fund these increases.

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

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. The new biennial budget also includes \$3.711 million in 2015 and \$3.423 million in 2016 for fleet replacements which will be paid out of fund equity. \$635,500 is budgeted in 2015 for fleet additions; primarily as a result of the expanded NPDES and PIC programs in Public Works.

### 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 per year in 2015-2016 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. Countywide emergency medical services were restructured in 2014 resulting in all system revenues being deposited with the Countywide EMS Fund. Contracts purchasing services were executed with the City of Bellingham and Fire District 7 for

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## Other Funds Revenues and Expenditures Notes continued

Advanced Life Support (ALS) medic units. The EMS Fund pays all medical dispatch costs with some reimbursement from fire districts providing Basic Life Support (BLS) services.

### **Flood Control Zone District**

This fund's purposes are to implement and oversee the river improvement program and flood hazard management program and to protect and preserve water resources. The Flood District property tax revenue in 2015 is anticipated to be about \$3.3 million each year. In 2015, the District expects to receive \$2.13 million from various grants and spend about \$4.4 million for flood hazard reduction projects on Swift Creek, Deming, Jones Creek and High Creek. In addition, Flood will be partially funding NPDES Phase II activities in the Road Fund (\$437,000) and will be adding staff in support of the Pollution Identification Correction (PIC) program. Flood will also transfer funding of \$1,445,000 to fund Stormwater operating and capital costs in 2015. According to state law (RCW 86.15.140), the Flood Fund and its subzones adopt annual budgets; therefore, a 2016 budget for these funds is not included.

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

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

### **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.

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

The REET Funds are used to account for excise taxes of .5% 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, \$3,942,100 in 2015 and \$565,000 in 2016 has been budgeted to provide funding for Facilities, Stormwater and Parks capital projects.

### **Ferry System Fund**

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

### **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, mainly for operations, and capital projects are funded by REET II. Its major focus at this time is implementing stormwater projects in and around the Lake Whatcom Watershed and supporting the Birch Bay Watershed and Aquatic Resources Management District. Major stormwater projects will be adopted in separate capital project fund budgets.

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## Other Funds Revenues and Expenditures Notes continued

### 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 county facilities and provide partial financing of infrastructure projects in other municipalities of Whatcom County. Transfers in 2015 will support \$1 million of county facility capital projects at Girard Street and State Street.

### 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. General Fund transfers of \$100,000 per year are budgeted to subsidize election activities.

### Emergency Management Fund

This fund was created to carry out federal and state mandated programs to prepare the community

to respond to incidents and disasters beyond the capacity of regular emergency services. Funding is contributed by Whatcom County small cities, the county and the Port of Bellingham. The county shares the cost of facilities with the City of Bellingham, which provides its own staffing. Federal grants have been decreasing and some have been transferred to the Sheriff's Office in recent years.

### Solid Waste Fund

Funded by state grants and excise privilege taxes levied on tonnage of solid waste collected and billed by haulers. Accounts for the provision of solid waste services to county residents. This fund will be transferred from Public Works to the Health Department in the new biennium.

### Miscellaneous Small Funds

Funds with annual revenue and/ or expenditures that are generally less than \$1,000,000. The new addition to this group for the 2015-2016 biennium is the Parks Special Revenue Fund which will account for tower lease agreements on Lake Whatcom reconveyance properties, donations and other restricted Parks funds.

# 2015 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2015 Balance	Expenditures 2015	Revenues 2015	*Estimated Ending 2015 Balance
001	General Fund	11,257,514	(80,830,802)	76,303,487	6,730,199
108	County Road	25,093,690	(29,694,478)	25,291,200	20,690,412
109	Election Reserves	323,179	(1,129,060)	1,214,379	408,498
114	Veterans Relief	546,601	(353,524)	282,530	475,607
118	Whatcom County Jail	2,947,337	(13,892,324)	13,860,462	2,915,475
121	Low-Income Housing Projects	49,951	(172,000)	162,180	40,131
122	Homeless Housing	306,911	(2,744,062)	2,798,271	361,120
123	Stormwater	739,409	(1,202,266)	1,338,960	876,103
124	Chemical Dependency/ Mental Health	5,143,908	(4,363,678)	3,898,081	4,678,311
126	Parks Special Revenue	1,413,429	(110,000)	127,086	1,430,515
130	Countywide Emergency Medical Services	2,040,571	(7,892,256)	7,136,502	1,284,817
135	WC Trial Court Improvement	176,067	(60,971)	48,380	163,476
140	Solid Waste	1,988,592	(893,309)	1,051,604	2,146,887
141	WC Convention Center	1,166,691	(558,980)	560,000	1,167,711
142	Victim Witness	17,420	(112,407)	111,050	16,063
154	Road Improve #1	25,682	(27,823)	22,623	20,482
155	Road Improve #2	4,340	(1,988)	3,183	5,535
159	Road Improve #7	2,149	(2,729)	2,511	1,931
165	WC Drug Fund	257,083	(368,984)	276,500	164,599
166	Auditor's O&M	387,422	(354,949)	150,050	182,523
167	Emergency Management	142,038	(474,538)	424,538	92,038
169	Flood Control Zone	11,526,309	(10,535,320)	5,867,629	6,858,618
170	Pt. Roberts' Transportation	726,095	(150,000)	75,000	651,095
175	Conservation Futures	1,563,623	(274,955)	1,048,494	2,337,162
245	2010 Ltd Tax GO & Refund Bond	1,554	(472,218)	471,613	949
324	REET II	4,921,133	(4,669,113)	1,336,000	1,588,020
326	REET I	2,082,830	(1,350,513)	1,481,000	2,213,317
330	Parks Improvement	85,900	(85,900)	-	-
332	Public Utilities Improvement	17,593,672	(1,555,173)	3,351,008	19,389,507
444	Ferry System	1,745,249	(2,624,663)	2,799,889	1,920,475
501	ER&R	17,634,169	(16,322,986)	12,903,097	14,214,280
507	Administrative Services	11,776,119	(20,561,860)	19,518,182	10,732,441
16921	Lynden/Everson Sub-Zone	229,468	(146,000)	36,674	120,142
16922	Sumas/Nooksack/Everson Sub-Zone	946,440	(210,000)	112,904	849,344
16923	Acme/Van Zandt Sub-Zone	228,992	(33,770)	23,467	218,689
16924	Samish Watershed Sub-Zone	87,329	(18,150)	18,313	87,492
16925	Birch Bay Sub-Zone	838,361	(704,033)	730,000	864,328
	Total	126,017,227	(204,955,782)	184,836,847	105,898,292

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

## 2016 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2016 Balance	Expenditures 2016	Revenues 2016	*Estimated Ending 2016 Balance
001	General Fund	6,730,199	(79,807,762)	76,502,183	3,424,620
108	County Road	20,690,412	(24,245,634)	25,333,426	21,778,204
109	Election Reserves	408,498	(1,364,112)	1,214,372	258,758
114	Veterans Relief	475,607	(348,363)	284,530	411,774
118	Whatcom County Jail	2,915,475	(14,125,236)	13,904,878	2,695,117
121	Low-Income Housing Projects	40,131	(172,000)	165,424	33,555
122	Homeless Housing	361,120	(2,815,752)	2,815,752	361,120
123	Stormwater	876,103	(1,103,575)	1,242,390	1,014,918
124	Chemical Dependency/ Mental Health	4,678,311	(4,371,995)	3,969,768	4,276,084
126	Parks Special Revenue	1,430,515	(110,000)	132,886	1,453,401
130	Countywide Emergency Medical Services	1,284,817	(8,129,339)	7,219,243	374,721
135	WC Trial Court Improvement	163,476	(23,518)	48,554	188,512
140	Solid Waste	2,146,887	(898,070)	1,051,604	2,300,421
141	WC Convention Center	1,167,711	(558,980)	560,000	1,168,731
142	Victim Witness	16,063	(114,061)	108,350	10,352
154	Road Improve #1	20,482	(26,823)	22,468	16,127
155	Road Improve #2	5,535	(1,888)	3,168	6,815
159	Road Improve #7	1,931	(2,682)	2,522	1,771
165	WC Drug Fund	164,599	(343,984)	281,000	101,615
166	Auditor's O&M	182,523	(134,949)	150,050	197,624
167	Emergency Management	92,038	(445,056)	395,056	42,038
169	Flood Control Zone**	6,858,618	-	-	6,858,618
170	Pt. Roberts' Transportation	651,095	(150,000)	75,000	576,095
175	Conservation Futures	2,337,162	(278,114)	1,060,058	3,119,106
245	2010 Ltd Tax GO & Refund Bond	949	(464,218)	464,218	949
324	REET II	1,588,020	(1,835,560)	1,436,000	1,188,460
326	REET I	2,213,317	(480,567)	1,436,000	3,168,750
330	Parks Improvement	-	-	-	-
332	Public Utilities Improvement Fund	19,389,507	(468,067)	3,428,421	22,349,861
444	Ferry System	1,920,475	(2,662,747)	2,818,033	2,075,761
501	ER&R	14,214,280	(14,900,940)	12,205,235	11,518,575
507	Administrative Services	10,732,441	(20,711,356)	19,480,139	9,501,224
16921	Lynden/Everson Sub-Zone**	120,142	-	-	120,142
16922	Sumas/Nooksack/Everson Sub-Zone**	849,344	-	-	849,344
16923	Acme/Van Zandt Sub-Zone**	218,689	-	-	218,689
16924	Samish Watershed Sub-Zone**	87,492	-	-	87,492
16925	Birch Bay Sub-Zone**	864,328	-	-	864,328
	Total	105,898,292	(181,095,348)	177,810,728	102,613,672

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

\*\* According to state law, the Flood Control Zone Districts and Subzones can only adopt one-year budgets.



# Project Budgets

**P**roject 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).

## Administrative Services – Information Technology

### Criminal Justice Integrated Case Management System

Joint integrated effort for law and justice system departments and Information Technology to replace current out dated Case Management Systems (CMS) in Prosecutor’s Office, Juvenile Court, and District Court Probation. Departments will work cooperatively to insure that implementation of new software in one department is well coordinated with the information needs and workflows in the overall law and justice system and its external business partners.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Computer Capital	600,000	-	600,000
<b>Total</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
General Fund Transfer	600,000	-	600,000
<b>Total</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>

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Administrative Services - Information Technology (continued)

**Integrated Land Records and Permit Management System**

Joint integrated effort for land management and infrastructure departments and Information Technology to improve the land records geographic information system (GIS), implement software for stormwater asset maintenance, consulting to plan the replacement of the permit system, and Web GIS. Department will work cooperatively to insure that implementing new software in one department is well coordinated with the information needs and workflows across all of the land and infrastructure management departments and external business partners.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Professional Services	958,453	-	958,453
Computer Capital	210,000	-	210,000
<b>Total</b>	<b>1,168,453</b>	<b>-</b>	<b>1,168,453</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
General Fund Transfer	611,000	-	611,000
Flood Control District Transfer	227,751	-	227,751
Road Fund Transfer	329,583	-	329,583
<b>Total</b>	<b>1,168,453</b>	<b>-</b>	<b>1,168,453</b>

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## Administrative Services – Facilities Management

## Girard Street Refurbishment

This project includes replacing HVAC systems and single pane windows, a partial roof replacement, repairs to the sidewalk and parking lot, and a minor remodel to provide clinical space in the building.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Repairs and Maintenance	376,000	-	376,000
Buildings and Structures	135,000	-	135,000
<b>Total</b>	<b>511,000</b>	<b>-</b>	<b>511,000</b>

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Public Utilities Improvement Fund Transfer	511,000	-	511,000
<b>Total</b>	<b>511,000</b>	<b>-</b>	<b>511,000</b>

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Administrative Services - Facilities Management (continued)

**Courthouse Exterior**

This project will address water penetration issues on the exterior of the courthouse. This first phase is for the design of the repair.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Professional Services	250,000	-	250,000
<b>Total</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax I Fund Transfer	250,000	-	250,000
<b>Total</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>

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Administrative Services - Facilities Management (continued)

**Courthouse Roof and Fire Alarm Replacement**

This project will replace the 22-year old roof over the juvenile detention center, which has a history of leaks, and replace the courthouse fire alarm system. Parts are no longer available to repair the existing fire alarm system.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Repairs and Maintenance	260,000	-	260,000
<b>Total</b>	<b>260,000</b>	<b>-</b>	<b>260,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax I Fund Transfer	169,000	-	169,000
Public Utilities Improvement Fund Transfer	91,000	-	91,000
<b>Total</b>	<b>260,000</b>	<b>-</b>	<b>260,000</b>

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Administrative Services - Facilities Management (continued)

**Central Plaza Roof Replacement, and Sidewalk and Asphalt Repair**

This project will replace the roof on the Central Plaza Building. The roof is leaking. The project also includes removing trees that are damaging the sidewalk and parking lot at the Central Plaza, and repairing the sidewalk and asphalt.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Repairs and Maintenance	160,000	-	160,000
<b>Total</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax I Fund Transfer	160,000	-	160,000
<b>Total</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>

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## Parks Department

### Silver Lake Park Utility, Road and Day Use Improvements

This project will resurface and reconstruct walkways and roads, renovate campsites including leveling and electrical upgrades.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Repairs and Maintenance	880,000	-	880,000
<b>Total</b>	<b>880,000</b>	<b>-</b>	<b>880,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax II Fund Transfer	880,000	-	880,000
<b>Total</b>	<b>880,000</b>	<b>-</b>	<b>880,000</b>

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Parks Department (continued)

**Lighthouse Marine Park Deck and Playground Improvements**

This project will replace wooden deck and playground at Lighthouse Marine Park that are at the end of their life. The project will reduce the size of the deck by 44% due to limited use and to reduce costs. The playground equipment will be relocated to the deck area for better visibility and security.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Repairs and Maintenance	250,000	-	250,000
<b>Total</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax II Fund Transfer	250,000	-	250,000
<b>Total</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>

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Parks Department (continued)

**South Fork Park Development**

This project will develop two parking areas, an access road, trails, rest rooms, picnic shelter and bridges according to the approved master plan.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Other Improvements	688,000	-	688,000
<b>Total</b>	688,000	-	688,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Real Estate Excise Tax II Fund Transfer	393,100	-	393,100
State Grant	209,000	-	209,000
Park Improvement Fund Transfer	85,900	-	85,900
<b>Total</b>	688,000	-	688,000

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## Public Works Department

### Academy Road Storm Water Improvements

This project will treat runoff from approximately 80 acres. Project elements will include a pretreatment unit, media filtration system, high flow bypass, and a vegetated buffer along the lake front.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Other Improvements	1,109,000	-	1,109,000
<b>Total</b>	<b>1,109,000</b>	<b>-</b>	<b>1,109,000</b>

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Real Estate Excise Tax II Fund Transfer	620,000	-	620,000
State Grant	50,000	-	50,000
Flood Control Zone District Transfer	180,000	-	180,000
City of Bellingham	259,000	-	259,000
<b>Total</b>	<b>1,109,000</b>	<b>-</b>	<b>1,109,000</b>

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Public Works Department (continued)

**Agate Heights Estate/ Bay Lane Storm Water Improvements**

This project will treat runoff from approximately 90 acres. Project elements will include system upgrades to improve water quality through construction of bioinfiltration swales and channel stabilization to reduce ditch erosion.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Other Improvements	610,000	-	610,000
<b>Total</b>	<b>610,000</b>	<b>-</b>	<b>610,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax II Fund Transfer	600,000	-	600,000
Flood Control Zone District Transfer	10,000	-	10,000
<b>Total</b>	<b>610,000</b>	<b>-</b>	<b>610,000</b>

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Public Works Department (continued)

**Beaver Creek Storm Water Improvements**

This 2016 project will restore and repair eroded sections of Beaver Creek to reduce sediment from entering Lake Whatcom.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Other Improvements	565,000	-	565,000
<b>Total</b>	<b>565,000</b>	<b>-</b>	<b>565,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax II Fund Transfer	565,000	-	565,000
<b>Total</b>	<b>565,000</b>	<b>-</b>	<b>565,000</b>

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Public Works Department (continued)

**Cedar Hills/ Euclid Storm Water Improvements**

This project will treat runoff from approximately 60 acres. Project elements will include rain gardens, filter vaults, and treatment swales.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Other Improvements	630,000	-	630,000
<b>Total</b>	<b>630,000</b>	<b>-</b>	<b>630,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Real Estate Excise Tax II Fund Transfer	620,000	-	620,000
Flood Control Zone District Transfer	10,000	-	10,000
<b>Total</b>	<b>630,000</b>	<b>-</b>	<b>630,000</b>

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Public Works Department (continued)

**Re-surfacing Lake Whatcom Boulevard CRP# 913002**

This project includes re-surfacing 1.6 miles of Lake Whatcom Boulevard between Cable Street and Strawberry Point.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Construction	1,500,000	-	1,500,000
<b>Total</b>	1,500,000	-	1,500,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Road Fund Transfer	1,500,000	-	1,500,000
<b>Total</b>	1,500,000	-	1,500,000

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Public Works Department (continued)

**Hannegan Road Structural Overlay CRP #915010**

This project includes a structural overlay Hannegan Road from Bellingham City Limits to Hemmi Road, rumble strips, and new pavement markings.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Construction	2,000,000	-	2,000,000
<b>Total</b>	2,000,000	-	2,000,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Road Fund Transfer	2,000,000	-	2,000,000
<b>Total</b>	2,000,000	-	2,000,000

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Public Works Department (continued)

**County Roadway Safety Improvements CRP #915015**

This project was the result of a Federal Safety Initiative to reduce fatalities and serious injury collisions on county roadways throughout the state. Whatcom County's grant addresses safety concerns through signage, rumble strips, and high friction surface treatments.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Construction	750,000	-	750,000
<b>Total</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Road Fund Transfer	70,000	-	70,000
Federal Grants	680,000	-	680,000
<b>Total</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>

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Public Works Department (continued)

**Hannegan Road/ Nooksack River Bridge No. 252 Scour Mitigation CRP #911002**

This is a rehabilitation project to mitigate scour on the existing bridge.

<b>Project Budget</b>	<b>Estimated Project Cost</b>	<b>Expenditures to Date</b>	<b>Requested Project Budget</b>
Construction	240,000	-	240,000
<b>Total</b>	<b>240,000</b>	<b>-</b>	<b>240,000</b>

<b>Project Funding</b>	<b>Estimated Project Revenues</b>	<b>Revenue to Date</b>	<b>Requested Project Budget</b>
Road Fund Transfer	20,000	-	20,000
Federal Bridge Replacement Advisory Committee	220,000		220,000
<b>Total</b>	<b>240,000</b>	<b>-</b>	<b>240,000</b>

*continued on next page*

Public Works Department (continued)

**Slater Road/ Nooksack River Bridge No. 512 CRP #913005**

This project is to sandblast and repaint the 1957 steel truss bridge.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Construction	1,700,000	-	1,700,000
<b>Total</b>	<b>1,700,000</b>	<b>-</b>	<b>1,700,000</b>

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Federal Bridge Replacement Advisory Committee	1,700,000		1,700,000
<b>Total</b>	<b>1,700,000</b>	<b>-</b>	<b>1,700,000</b>

## Whatcom County and Long Term Debt

**W**hatcom 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

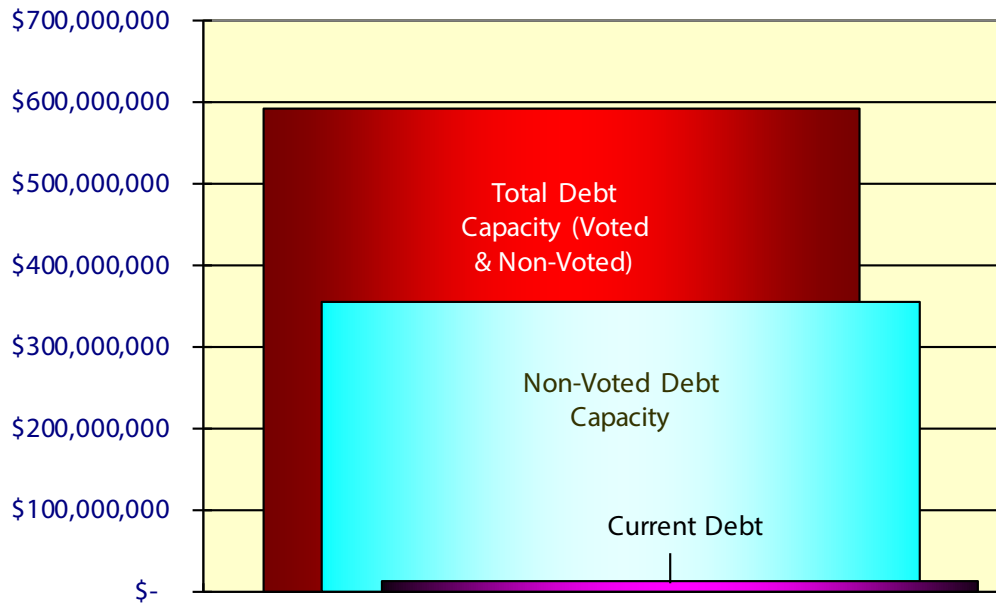
**T**he amount of long term debt that we can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for counties is one and one-half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required 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 2014 tax year is \$23,679,456,188. This provides a non-voted general obligation debt capacity of \$355,191,843. Of this borrowing capacity, we have utilized \$13,476,969. There is unused non-voted debt capacity of \$341,714,874 available. Our total voted and non-voted general obligation debt capacity is \$591,986,405, leaving an unused voted and non-voted capacity of \$578,509,436. The graph on the following page illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

### Current Debt and Estimated Debt Capacity



### Estimated Legal Debt Capacity Calculation

Assessed Value	\$23,679,456,188
Limited Tax General Obligation Debt Capacity (Non-voted)	
1 1/2% of Assessed Value	\$355,191,843
Less: Outstanding debt applicable to limit	\$(13,476,969)
<b>Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)</b>	<b>\$341,714,874</b>
Total General Obligation Debt Capacity (Voted and Non-voted)	
2 1/2% of Assessed Value	\$591,986,405
Less: Outstanding debt applicable to limit	\$(13,476,969)
<b>Remaining Capacity: Voted &amp; Non-voted</b>	<b>\$578,509,436</b>

# General Obligation Bonds

Whatcom County issued two general obligation bonds totaling \$6,135,000 in 2010. The first, series 2010A, totaled \$4,310,000. Series 2010A bonds are non-taxable general obligation bonds bearing interest at rates between 2% and 4%. The second, series 2010B, totaled \$1,825,000. Series 2010B bonds are general obligation recovery zone bonds which are taxable bonds and bear interest at rates between 5% and 5.25%. Whatcom County receives an approximate subsidy of 41.5% from the Federal Government for interest paid on recovery zone bonds. A portion of the bond proceeds, \$3,000,000, was 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 General Fund. As of December 31, 2014, outstanding bonds totaled \$3,350,000.

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

Year Ending	General Obligation Bonds		
	Principal	Net Interest	Total
2015	325,000	107,634	432,634
2016	330,000	94,634	424,634
2017	355,000	81,434	436,434
2018	355,000	71,846	426,846
2019	140,000	59,746	199,746
2020	145,000	55,546	200,546
2021	150,000	51,290	201,290
2022	155,000	46,902	201,902
2023	160,000	42,369	202,369
2024	165,000	37,689	202,689
2025	165,000	32,862	197,862
2026	170,000	27,795	197,795
2027	175,000	22,574	197,574
2028	180,000	17,199	197,199
2029	185,000	11,671	196,671
2030	195,000	5,989	200,989
<b>Total</b>	<b>3,350,000</b>	<b>767,178</b>	<b>4,117,178</b>

Debt Service By Funding Source							
G.O. Bond	Funding Source	2015			2016		
		Principal	Net Interest	Total	Principal	Net Interest	Total
2010	General Fund	200,000	29,688	229,688	205,000	21,688	226,688
2010	Whatcom County Jail	125,000	77,946	202,946	125,000	72,946	197,946
<b>Total</b>		<b>325,000</b>	<b>107,634</b>	<b>432,634</b>	<b>330,000</b>	<b>94,634</b>	<b>424,634</b>

## 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 2014 was \$1,009,225.

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 2014 was \$664,119.

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 2015-2020, 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 2016. The Growth Management Act requires that the County's Comprehensive Plan include a "capital facilities plan element" (RCW 36.70A.070(3)).

## Six-Year Capital Improvement Program 2015-2020

The Whatcom County Comprehensive Plan calls for the County to develop and update the Six-Year Capital Improvement Program (CIP) for County projects every two years. The main purpose of the Capital Improvement Program is to identify priority capital improvement projects and estimated costs, outline a schedule for project completion, and designate funding sources for these projects based on a review of existing and projected population and revenue conditions for the six year planning period.

### 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.*

Chapter 4 of the Whatcom County Comprehensive Plan establishes "level of service" standards for County parks, trails, correction facilities, and administrative facilities (i.e. Sheriff's office space). Level of service standards are expressed in miles of trails needed for every 1,000 people in the County, square feet of Sheriff's office space needed to serve each person in unincorporated areas, etc. Capital facility needs are forecasted over the six-year planning period by applying the adopted level of service for a given facility to the expected population in the year 2020 or by considering other relevant factors.

- C. *Proposed locations and capacities of expanded or new capital facilities.*

General locations and capacities (trail miles, jail beds, etc.) of proposed County facilities are indicated in this document.

- D. *At least a six-year plan that will finance such capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes.*

This Six-Year Capital Improvement Program presents costs and funding sources for proposed County capital facilities (all figures are in 2014 dollars). There are a variety of funding sources that the County utilizes to pay for capital facilities, including real estate excise taxes, the public utilities improvement fund (also known as the

## Six-Year Capital Improvement Program 2015-2020 Continued

Economic Development Initiative or EDI fund), grants and a variety of other funds. It is anticipated that the County's largest project in the six-year planning period, the new jail, will require voter approval of an additional revenue stream.

Revenue and expenditure projections for roads and related non-motorized facilities are set forth in documents associated with 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 2015-2016 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 2017-2020 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 2015-2020 Continued

## Parks, Trails, and Activity Centers

## Parks

The 2014 inventory of County parks and open space areas is more than 15,000 acres. This inventory is shown below.

## Existing Parks

Existing Site No.	Park Name and Location	Acres
1	Bay Horizon Park, 7499 Alderson Rd.	69.80
2	Deming Eagle Homestead Park, Truck Rd.	28.50
3	Hovander Homestead Park and Tennant Lake, 5299 Nielsen Rd.	338.30
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.	21.70
7	Josh VanderYacht Park, 4106 Valley Highway	1.99
8	Lake Whatcom Park, North Shore Rd.	4,686.50
9	Lighthouse Marine Park, 811 Marine Dr. in Point Roberts	24.30
10	Lily Point Marine Park, East end of APA Rd. in Point Roberts	274.00
11	Lummi Island Overlook, Nugent Rd.	0.16
12	Maple Beach, Boundary Bay Rd. in Point Roberts	0.50
13	Monument Park, Marine Dr. and Roosevelt in Point Roberts	7.30
14	Northwest Soccer Park/Baseball & Softball Complex	36.50
15	Nugent's Corner Access, 3671 Mt. Baker Highway	16.50
16	Point Whitehorn Marine Reserve, Koehn Rd.	55.30
17	Samish Park, 673 N. Lake Samish Dr.	26.40
18	Semiahmoo Park, 9261 Semiahmoo Parkway	304.00
19	Silver Lake Park, 9187 Silver Lake Rd.	410.40
20	Squires Lake Park, 135 Old Highway 99 North Rd.	82.30
21	Stimpson Family Nature Reserve, Lake Louise Rd.	376.10
22	Sunset Beach, West Shore Dr. on Lummi Island	2.25
23	Sunset Farm, 7989 Blaine Rd.	70.00
24	Ted Edwards Park, Oriental Ave.	3.85
25	Welcome Bridge Access, Mosquito Lake Rd.	0.50
26	Birch Bay Shoreline Properties	11.35
27	Canyon Lake Community Forest	2,266.00
28	Chuckanut Mountain Park	973.10
30	Lookout Mountain Forest Preserve	4,430.30
31	Plantation Rifle Range	60.00
32	South Fork Regional Park	550.30
33	Halverson Park	5.60
34	Roeder Home	1.00
	<b>TOTAL</b>	<b>15,146.14</b>

## Six-Year Capital Improvement Program 2015-2020 Continued

### Future Needs

A level of service of 9.6 acres of developed parkland for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. The County's existing parks will meet the adopted level of service over the six-year planning period. However, the County is proposing park improvement projects to increase quality of existing park facilities and develop the South Fork Park to meet the longer term needs of a growing population.

### Proposed Improvement Projects

Park improvement projects, totaling more than \$2 million, are proposed over the six-year planning period. These costs would be paid by real estate excise taxes (REET), the Nessel Foundation and the Park Improvement Fund as shown in the table at the end of this chapter.

### Trails

Whatcom County currently has 65.46 miles of trails in various locations throughout the County. This inventory is shown below.

### Existing Trails

Existing Site No.	Trail Name and Location	Miles
1	Bay Horizon/Bay Crest Trail	0.75
2	Bay to Baker Maple Falls-Glacier	4.00
3	Canyon Lake Community Forest	7.01
4	Chuckanut Mountain / Pine & Cedar Lakes	15.52
5	Deming Homestead Eagle Park, Truck Rd.	0.30
6	Euclid Park	0.05
7	Hovander Homestead Park	3.20
8	Interurban, Chuckanut area	2.80
9	Jensen Family Forest Park, Stein Rd. and Birch Bay Lynden Rd.	0.67
10	Lake Whatcom Park	4.01
11	Lily Point, Point Roberts	4.16
12	Lookout Mountain Forest Preserve	4.11
13	Maple Creek, off Silver Lake Rd. in Maple Falls	1.28
14	Monument Park, Marine Dr. and Roosevelt in Point Roberts	0.35
15	Ostrom Conservation Site, 4304 South Pass Rd.	0.56
16	Point Whitehorn Marine Reserve, Birch Bay area	0.81
17	Samish Park, 673 N. Lake Samish	1.66
18	Semiahmoo Park	0.63
19	Silver Lake Park, 9187 Silver Lake Rd.	5.75
20	Northwest Soccer Park Trail, Smith Rd. and Northwest Dr.	0.38
21	Squires Lake, 135 Old Highway 99 North Rd.	2.88
22	Stimpson Family Nature Reserve, Lake Louise Rd.	4.02
23	Sunset Farm, 7989 Blaine Rd.	0.56
<b>TOTAL</b>		<b>65.46</b>

## Six-Year Capital Improvement Program 2015-2020 Continued

### Future 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, approximately 70 additional miles of trails would be needed by the year 2020 to serve the people of Whatcom County.

### Proposed Improvement Projects

Trail improvement projects, totaling \$638,000, are proposed over the six-year planning period. These costs would be paid by REET, the Park Improvement Fund, donations and state grants as shown in the table at the end of this chapter. This could potentially add about 58 miles of trails to the County’s inventory.

### Activity Centers

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.

### Existing Activity Centers

Site No.	Activity Center Name and Location
1	Bay Horizon, 7511 Gemini Street
2	Bellingham Senior Activity Center, 315 Halleck Street
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 Needs

The Whatcom County Comprehensive Plan sets a level of service standard of five activity centers for each 100,000 people in the County. The 13 existing activity centers will meet this level of service over the six-year planning period. The County will budget for operation and maintenance of such facilities as needed.

Six-Year Capital Improvement Program 2015-2020 Continued

**Proposed Improvement Projects**

Activity center improvement projects, totaling \$430,000, are proposed over the six-year planning period. These costs would be paid by REET and a state grant as shown in the table below.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total Cost</u>	<u>Funding Sources</u>
<b><u>Parks</u></b>								
Canyon Lake Comm Forest - Road Repair		135,000					135,000	2
Birch Bay Park Master Planning		50,000					50,000	2
Hovander Homestead - Roof Replacements	138,000						138,000	2
Lighthouse Marine - Deck & Playground	25,000	225,000					250,000	2
Lummi Island - Overlook Renovation			95,000				95,000	2
Nesset - Farm House Restoration	125,000						125,000	3
Samish - Playground Replacement	85,000						85,000	2
Silver Lake - Utility, Road and Day Use	145,000	235,000	225,000	75,000	100,000	100,000	880,000	2
South Fork - Park Development	129,100	140,900					270,000	2,4
<b><u>Trails</u></b>								
Lake Whatcom / Lookout Mt Trails	20,000	20,000	80,000	10,000	80,000	10,000	220,000	4,5,6
South Fork Park Trail			209,000	209,000			418,000	2,6
<b><u>Activity Centers</u></b>								
Ferndale Senior Center - Roof		140,000					140,000	1
Plantation Rifle Range - HVAC	290,000						290,000	1,6
TOTAL	957,100	945,900	609,000	294,000	180,000	110,000	3,096,000	

**Funding Sources**

1. REET I
2. REET II
3. Nesset Foundation
4. Park Improvement Fund
5. Donations
6. State Grant

## Six-Year Capital Improvement Program 2015-2020 Continued

### Maintenance and Operations

#### Existing Maintenance and Operations Space

The 2014 inventory of maintenance & operations/facilities management space that serves the County is 44,411 square feet. This inventory is shown below.

#### Existing Space

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

#### Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for maintenance and operations. The County will budget for improvements to such facilities as needed.

#### Proposed Improvement Projects

Improvement projects at the Central Shop, totaling \$267,550, are proposed over the six-year planning period. These costs would be paid by the road fund and shop services mark-ups as shown in the table below.

<u>Central Shop</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>Cost</u>	<u>Funding</u> <u>Source</u>
Replace Roof on Portable		32,550					32,550	1
Replace Vinyl Cover on Salt and Sand Bunker	60,000						60,000	1
Exhaust System	175,000						175,000	2
TOTAL	235,000	32,550					267,550	

#### Funding Sources

1. Road Fund
2. Shop Services Mark-ups

## Six-Year Capital Improvement Program 2015-2020 Continued

### General Government Buildings and Sites

#### Existing Office Space

The 2014 inventory of County government office space is 179,596 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 Northwest Dr.)	20,265
TOTAL		179,596

#### Proposed Improvement Projects

Improvement and maintenance projects on existing buildings and sites over the six-year planning period total almost \$12.2 million as shown below.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>Cost</u>	<u>Funding</u> <u>Sources</u>
<b><u>Courthouse</u></b>								
Fire Alarm Upgrade	25,000	155,000					180,000	1,2
Replace Roof (Over Juvenile)	5,000	75,000					80,000	1,2
Electrical Duct Heater (Juvenile Detention)		14,000					14,000	1
Panic Alarm Replacement	25,000						25,000	1
Exterior Project	250,000	2,250,000	2,000,000				4,500,000	1,2,3
<b><u>1500 N. State St./Champion</u></b>								
Soil Clean-up	40,000	310,000	20,000	20,000	10,000		400,000	2
Remodel	600,000			1,400,000	405,000		2,405,000	2,4
<b><u>Civic Center</u></b>								
4th Floor Remodel	200,000	1,050,000					1,250,000	5
2nd Floor Remodel		1,250,000					1,250,000	5
1st Floor Remodel			25,000	240,000			265,000	6
<b><u>509 Girard</u></b>								
Sidewalk Repair	13,000						13,000	2
Parking Lot Repairs	9,000						9,000	2
Replace 2 heat pumps & 1 gas pack roof unit		39,000					39,000	2
Minor Remodel		65,000	70,000				135,000	2
Roof Maintenance	5,000	55,000					60,000	2

Six-Year Capital Improvement Program 2015-2020 Continued

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total Cost</u>	<u>Funding Sources</u>
Upgrade Heating Units	10,000	125,000					135,000	2
Replace Windows	15,000	105,000					120,000	2
<b>Central Plaza Building</b>								
Replace Roof	10,000	115,000					125,000	1
Sidewalk/Asphalt Repair/Tree Removal	35,000						35,000	1
<b>Northwest Annex</b>								
HVAC Cooling Tower Replacement	86,000						86,000	2
<b>Sun House/E. Chestnut St.</b>								
Renovation	230,000						230,000	1,7
<b>Multiple Locations</b>								
HVAC Panel Controller Upgrades	73,340						73,340	1
Parking Lot Repairs	8,000	10,000					18,000	8
Security Video Upgrades	8,000	8,000					16,000	1
Replace Carpets	65,000	65,000	65,000	65,000	65,000	65,000	390,000	1
Painting	50,000	50,000	50,000	50,000	50,000	50,000	300,000	1
TOTAL	1,762,340	5,741,000	2,230,000	1,775,000	530,000	115,000	12,153,340	

**Funding Sources**

1. REET I
2. EDI
3. Interfund Loan
4. State Street Fund
5. Civic Center Fund
6. Road Fund
7. Donations
8. General Fund

## Six-Year Capital Improvement Program 2015-2020 Continued

### Sheriff’s Office

#### Existing Sheriff’s Office Space

The 2014 inventory of Sheriff’s office space is 23,326 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	Laurel Substation (194 W. Laurel Rd.)	1,800
4	East Whatcom Regional Resource Center (8251 Kendall Road)	144
5	Birch Bay Fire Hall	192
6	Nugent’s Corner Fire Hall	88
TOTAL		23,326

**Notes:**

The Sheriff’s Office also has storage facilities at various locations in Whatcom County.

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.

Sheriff’s Office facilities include shared space at local fire districts, which is rented or leased space not solely dedicated to Sheriff’s Office use. This space is available depending on Fire District needs and is generally subject to change with short notice.

#### Future Needs

A level of service of 0.26 square feet of Sheriff’s Office space per capita was adopted in the Comprehensive Plan. With anticipated population growth in unincorporated Whatcom County, the existing Sheriff’s Office space would not meet the level of service standard over the six-year planning period. Most Sheriff’s Office functions are currently based in the Public Safety Building adjacent to the Courthouse and are remote from the 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. Because of these issues, and the fact that the level of service standards will not be met, existing Sheriff’s Office facilities and associated functions will be consolidated (except for “Resident Deputy” program facilities), and co-located on the site of the proposed new jail.

#### Proposed Improvement Projects

A new 33,000 square foot Sheriff’s Headquarters facility, co-located with the proposed new jail on LaBounty Rd. in Ferndale, is proposed within the six-year planning period. The Sheriff’s Headquarters facility would cost approximately \$13 million, paid with bond proceeds that would be repaid with REET I funds, as shown below. Additionally, an awning at the existing Sheriff’s Office would be replaced.

Six-Year Capital Improvement Program 2015-2020 Continued

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total Cost</u>	<u>Funding Source</u>
Replace Awning	7,500						7,500	1
New Sheriff's Headquarters		1,562,600	3,751,800	3,823,300	3,862,300		13,000,000	2
TOTAL	7,500	1,562,600	3,751,800	3,823,300	3,862,300		13,007,500	

**Funding Sources**

1. REET I
2. Bonds (REET I)

**Emergency Management**

**Existing Emergency Management Space**

The 2014 inventory of Division of Emergency Management space, which is shared with the City of Bellingham, is 24,000 square feet (2,000 square feet of office space with another 22,000 square feet available for use during emergencies). The Division of Emergency Management space is located in the Whatcom Emergency Joint Coordination Center that is rented by Whatcom County and the City of Bellingham. The Center serves as the emergency operations center for both the County and the City.

**Existing Emergency Management/EOC Facilities**

Site No.	Facility Name	Square feet
1	Whatcom Emergency Joint Coordination Center, 3888 Sound Way, Bellingham	24,000

**Future 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 the 2,000 square feet of shared office space and the 22,000 square feet available for the EOC during emergencies, no additional space would be needed by the year 2020 to meet the adopted level of service.

## Six-Year Capital Improvement Program 2015-2020 Continued

### Proposed Improvement Projects

Approximately \$50,000 in REET I funds will be spent in the six-year planning period to renovate the Joint Coordination Center building, as shown below. Renovations may include enhanced capability for sustained 24/7 operations and locker rooms.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>Cost</u>	<u>Funding</u> <u>Source</u>
Whatcom Emerg Joint Coord Center – Renovation		50,000					50,000	1

#### Funding Sources

1. REET I

## Adult Corrections

### Existing Jail Facilities

The County's Main Jail was designed for 148 beds, although it currently has 283 beds due to double bunking, internal remodeling and use of temporary beds. In 2013, the average daily population for the Main Jail was 258. 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 2013, the average daily population for the minimum security facility was 126. The Main Jail is located in the Public Safety Building next to the County Courthouse in downtown Bellingham and the Minimum Security Correction Facility is located in the Bakerview Rd. industrial area.

### Existing Jail Beds

Site No.	Facility Name	Jail Beds
1	Public Safety Building (311 Grand Ave.)	283
2	Minimum Security Correction Facility (2030 Division St.)	150
	TOTAL	433

### Future Needs

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), in the *Whatcom County Jail Planning Task Force Recommendations* (Dec. 2011 and March 2012), and in the *Whatcom County Adult Corrections Facilities & Sheriff's Headquarters Pre-Design Report* (Sept. 2013).

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*. However, 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.

## Six-Year Capital Improvement Program 2015-2020 Continued

Therefore, the County plans to review and update the existing level of service standard.

### Proposed Improvement Projects

In an effort to meet the community need, the County plans to construct a new Adult Corrections Facility on LaBounty Rd. in Ferndale, tentatively scheduled to open with 521 beds. At the time this new jail is opened, the offenders at the minimum-security corrections facility would be relocated to the new facility.

Additionally, day-holding facility and sally port improvements are planned at the County Courthouse in Bellingham. The day-holding facility will accommodate inmates for court activities. The sally port will be connected to the holding facility to allow the safe and secure transfer of inmates to and from the facility.

The cost of the proposed new jail is approximately \$87,000,000. The cost of the day-holding/sally port improvements is approximately \$3,000,000. These costs would be paid with bond proceeds that would be repaid with sales tax, as shown below.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>Cost</u>	<u>Funding</u> <u>Source</u>
New Jail	200,000	10,433,360	25,050,480	25,527,880	25,788,280		87,000,000	1
Day-holding Facility & Sally Port			1,000,000	1,000,000	1,000,000		3,000,000	1
TOTAL	200,000	10,433,360	26,050,480	26,527,880	26,788,280		90,000,000	

### Funding Sources

1. REET I

## Juvenile Detention

### Existing Juvenile Detention Facilities

The 2014 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 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 2020 to meet the adopted level of service.

### Proposed Improvement Projects

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

## Six-Year Capital Improvement Program 2015-2020 Continued

### Transportation

#### Existing Roads

The 2013 inventory shows a total of 939.75 miles of County roads. Additionally, there are 217.5 miles of state highways in Whatcom County (including I-5). Therefore, there are approximately 1,157 miles of public roads in Whatcom County.

#### Future 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 Six-Year Transportation Improvement Program for the years 2015 through 2020 includes preliminary planning for three proposed new road projects:

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

While these three 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 & Pedestrian Facility improvements, which include pedestrian and non-motorized enhancements along Birch Bay Dr.

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.

#### 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 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 either make plans to meet

## Six-Year Capital Improvement Program 2015-2020 Continued

the LOS or consider revising the LOS standard during the next comprehensive plan update.

### Proposed Improvement Projects

Although the Six-Year Transportation Plan addresses the ferry, no improvement projects that would add ferry capacity are proposed within the six-year planning period.

### Total Transportation Costs

The total cost of the County transportation projects in the Six-Year Transportation Improvement Program, including both road and ferry projects, is approximately \$49 million. These costs include about \$36 million of County funds, with the remainder being funded by the State and Federal governments.

## Stormwater Facilities

### Existing Stormwater Management Facilities

The Public Works Department is responsible for 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 increasing federal and state mandates to manage stormwater and the public’s desire to improve stewardship of sensitive watersheds, Whatcom County established a Stormwater group in the Surface Water Division of the Public Works Department in 2005. The Stormwater group is responsible for planning, designing, engineering, and construction of stormwater facilities. Inventories of existing stormwater facilities are maintained by the Public Works Department. The Engineering Services Division maintains an inventory of all road-related facilities. The Stormwater group 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. Completed stormwater construction projects since the Public Works-Stormwater group was created in 2005 are listed below.

Existing Site No.	Watershed	Facility Name	Year Completed
1	Lake Whatcom	Geneva Stormwater Retrofits	2006
2	Lake Whatcom	Cable Street Reconstruction & 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
5	Lake Whatcom	Silver Beach Creek Improvements - West Tributary	2012
6	Lake Whatcom	Coronado-Fremont Stormwater Improvements	2013

Six-Year Capital Improvement Program 2015-2020 Continued



**Lake Whatcom Coronado-Fremont Stormwater Improvements**

Whatcom County Public Works received an award for the West Tributary of Silver Beach Creek Stormwater Improvements (Existing Site No. 5 above). Silver Beach Creek experiences increased stormwater runoff and greater peak flows due to its developed landscape. This project was 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 \$500,000 and shared between local real estate excise tax (REET) revenues, a State of Washington Department of Ecology grant, and a federal EPA grant.

**Future Needs**

An increasing emphasis on the protection of sensitive watersheds has resulted in the adoption of comprehensive stormwater plans, including plans for Lake Whatcom and Birch Bay. The adopted plans identify work towards planning, design, engineering, and construction of capital projects intended to address stormwater issues.

Six-Year Capital Improvement Program 2015-2020 Continued

**Proposed Improvement Projects**

Stormwater improvement projects, totaling almost \$4.8 million, are proposed over the six-year planning period as shown below. These costs would be paid by REET, City of Bellingham funds, Flood Control Zone District (FCZD) tax revenues, and a state grant. Where appropriate, matching contributions from other beneficiaries will be sought.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total Cost</u>	<u>Funding Source</u>
<b><u>Lake Whatcom</u></b>								
Academy Road Stormwater Improvements	1,049,000						1,049,000	1,2,3,4
Agate Heights Estate/Bay Lane Water Quality Improvements	85,000	25,000	500,000				610,000	1,3
Beaver Creek Channel Restoration		95,000	20,000	450,000			565,000	1
Cedar Hills/Euclid Stormwater Improvements	25,000	605,000					630,000	1,3
Lowell Dr. and Cedarbrook Court Stormwater Improvements						150,000	150,000	1
Northshore Dr. at E. North St. Drainage System Upgrades					150,000	50,000	200,000	1
Silver Beach Creek Channel Restoration				150,000	50,000	550,000	750,000	1,3
Sudden Valley Drainage System Upgrades			115,000	25,000	500,000		640,000	1
<b><u>Birch Bay</u></b>								
Cottonwood Dr. Drainage Improvements (matching funds)			85,000				85,000	1
Harborview Rd. Culvert Replacement (matching funds)				95,000			95,000	1
<b>TOTAL</b>	<b>1,159,000</b>	<b>725,000</b>	<b>720,000</b>	<b>720,000</b>	<b>700,000</b>	<b>750,000</b>	<b>4,774,000</b>	

**Funding Sources**

1. REET II
2. City of Bellingham
3. FCZD tax revenue
4. State Grant

# Six-Year Transportation Improvement Program 2015-2020

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 2015 through 2020.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2015	2016	2017	2018-2020	
1	Birch Bay-Lynden Road/ Portal Way	Signalization	\$150	\$-	\$-	\$-	\$150
2	Birch Bay Drive Ped Facility	Pedestrian & non-motorized enhancements	1,200	2,000	8,250	-	11,450
3	Birch Bay Drive Embankment Repair	Embankment repair	250	-	-	-	250
4	Lake Whatcom Boulevard, Re-surfacing	Pavement rehabilitation	1,500	-	-	-	1,500
5	Lake Whatcom Boulevard, Water Quality Improvements	Water quality and stormwater improvements	50	200	-	-	250
6	Slater Road Connector	New Roadway	50	-	-	-	50
7	Slater Road & Northwest Drive	Intersection improvements	50	200	-	-	250
8	Slater Road, I5 Interchange	Reconstruction	5	-	-	-	5
9	Roadway Frost Depth Detectors	Various locations	50	200	-	-	250
10	Lummi View Drive Bank Stabilization	Slide Repair	30	-	-	-	30
11	North Shore Road	Roadway surface, safety and stormwater improvements	-	-	-	10	10
12	Lummi Nation Transportation Projects	Various locations on the reservation	4,000	-	-	-	4,000
13	Point Roberts Transportation Improvements	Projects to be determined in 2015	150	150	700	-	1,000
14	East Smith Rd./Everson Goshen Rd.	Pavement rehabilitation	-	-	-	5	5
15	Slater Road Intersections	Install turn lanes at Imhof Road and Ferndale Road	2,590	50	-	-	2,640
16	East Smith Road & Hannegan Road	Intersection improvements	100	400	-	-	500
17	Hannegan Rd./Bham to Hemmi Rd.	Structural Overlay	2,000	-	-	-	2,000
18	North Enterprise Rd.	Pavement rehabilitation	5	5	990	-	1,000
19	West Badger Road	Reconstruction	-	-	5	-	5
20	Portal Way/Birch Bay Lynden Rd. to Faris Rd.	Structural Overlay	-	-	-	5	5
21	Horton Road Connector/Northwest Drive to Aldrich Road	New Roadway	-	5	-	-	5
22	Marine Drive/ BNSF RR	Trail	50	200	-	-	250
23	Turkington Road/Jones Creek	Road grade modification and creek channelization	300	200	-	-	500

24	Lincoln Rd II/Harborview Rd. to SR 548	Reconstruction and new road, non-motorized enhancements	-	-	-	5	5
25	Marine Drive/McAlpine Rd. to Alderwood Ave.	Reconstruction & bicycle/pedestrian facility	-	-	-	5	5
26	Marine Drive II/Alderwood Avenue to Bridge No. 172	Reconstruction & bicycle/pedestrian facility	-	-	-	5	5
27	Innis Creek Road	Raise roadway	50	-	-	-	50
28	Larrabee Road Flood Prevention	Flood prevention & stream restoration	-	-	-	5	5
29	County Road Safety Program	Various safety improvements	750	-	-	-	750
30	Potter Rd/South Fork Nooksack River, Bridge No. 148	Replacement	5,800	100	-	-	5,900
31	Slater Road/Nooksack River, Bridge No. 512	Painting	1,700	-	-	-	1,700
32	Marine Drive/Little Squalicum, Bridge No. 1	Rehabilitation	20	-	-	-	20
33	Hannegan Road/Nooksack River, Bridge No. 252	Scour mitigation	240	-	-	-	240
34	South Pass Road/Saar Creek, Bridge No. 212	Replacement	50	725	-	-	775
35	Portal Way/Dakota Creek, Bridge No. 500	Replacement	2,700	-	-	-	2,700
36	Jackson Road/Terrell Creek, Bridge No. 81	Replacement	-	-	-	5	5
37	Mosquito Lk Rd/Porter Creek, Bridge No. 141	Replacement	-	-	-	5	5
38	North Lake Samish Road/Bridge No. 107	Deck Rehabilitation	50	-	-	-	50
39	Hannegan Road/Bridge No. 236	Replacement	25	-	-	-	25
40	Roberts Rd/Anderson Creek, Bridge No. 249	Replacement	-	-	-	20	20
41	Massey Road/Sumas River, Bridge No. 291	Replacement	20	20	-	-	40
42	Mosquito Lk Rd/N. Fork Nooksack River, Bridge No. 332	Rehabilitation/Replacement Study	20	-	-	-	20
43	W. Badger Road/Bertrand Creek, Bridge No. 50	Replacement	-	20	-	-	20
44	Goshen Road/Anderson Creek, Bridge No. 248	Rehabilitation and sedimentation control	-	20	-	-	20
45	Slater Road/Nooksack River, Bridge #512	Overheight detection/warning system	30	-	-	-	30
46	Refurbish/Upgrade of the Whatcom Chief		5	-	-	-	5
47	Ferry Dock Improvements		150	1,500	50	300	2,000
48	Replacement of Whatcom Chief	New Ferry	-	-	10	-	10
49	Various Bridges Rehabilitation/Replacement	As prioritized	300	300	300	900	1,800
50	Subdivision Overlays	Various locations	-	-	-	500	500
51	Structural Overlays	Various locations	-	-	300	900	1,200
52	Right of Way Acquisition	Various locations	50	50	20	60	180

53	Unanticipated Site Improvements	As prioritized	300	300	300	900	1,800
54	Stormwater Quality Improvements	Various locations	100	50	150	250	550
55	Non-motorized Transportation Improvements	Various locations	100	100	100	300	600
56	Fish Passage Project	Various locations	100	400	100	900	1,500
57	Railroad Crossing Improvements	Various locations	20	20	20	60	120
58	Neighborhood Traffic Calming	Various locations	50	50	50	150	300
Total Cost (in thousands)			\$25,160	\$7,265	\$11,345	\$5,290	\$49,060



# 2015-2016 Whatcom County Final Budget Ordinance

INTRODUCED BY: Consent

PROPOSED BY: County Executive

DATE: November 12, 2014

**ORDINANCE NO.** 2014-065

## **IN THE MATTER OF THE ADOPTION OF THE FINAL BUDGET OF WHATCOM COUNTY FOR THE BIENNIUM 2015-2016**

**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 2015-2016; and,

**WHEREAS**, following the completion of the Preliminary Budget, which was presented to the Council on October 17, 2014, 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 2015-2016; 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.

## 2015-2016 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 2015-2016:

**FUND/DEPT.**

<b>GENERAL FUND</b>	<b>2015 Appropriation</b>	<b>2016 Appropriation</b>
Assessor	2,983,708	2,920,622
Auditor	1,289,804	1,312,399
Council	1,144,447	1,139,265
Executive	699,351	706,898
Planning & Development	5,109,078	5,203,234
Treasurer	1,425,369	1,439,383
Sheriff	14,150,275	14,242,438
District Court	2,160,200	2,179,738
District Court Probation	1,620,229	1,609,756
Hearing Examiner	188,344	188,958
Juvenile Administration	4,633,596	4,691,221
Prosecuting Attorney	5,895,805	6,025,441
Public Defender	3,535,872	3,654,165
Superior Court Administration	2,645,895	2,673,335
County Clerk	2,064,786	2,092,908
Extension	435,381	440,203
Non-Departmental	14,707,583	13,846,582
Parks and Recreation	3,817,099	3,845,152
Public Health	12,323,980	11,596,064
<b>TOTAL GENERAL FUND</b>	<b>80,830,802</b>	<b>79,807,762</b>

2015-2016 Whatcom County Final Budget Ordinance continued

<b>Fund No.</b>	<b>OTHER FUNDS</b>	<b>2015 Appropriation</b>	<b>2016 Appropriation</b>
108	County Road	29,694,478	24,245,634
109	Election Reserves	1,129,060	1,364,112
114	Veterans Relief Fund	353,524	348,363
118	Whatcom County Jail	13,892,324	14,125,236
121	Low-Income Housing Projects	172,000	172,000
122	Homeless Housing	2,744,062	2,815,752
123	Stormwater Fund	1,202,266	1,103,575
124	Chemical Dependency/Mental Health	4,363,678	4,371,995
126	Parks Special Revenue Fund	110,000	110,000
130	Countywide Emergency Medical Svcs	7,892,256	8,129,339
135	WC Trial Court Improvement	60,971	23,518
140	Solid Waste	893,309	898,070
141	WC Convention Center	558,980	558,980
142	Victim Witness	112,407	114,061
154	Road Improve #1	27,823	26,823
155	Road Improve #2	1,988	1,888
159	Road Improve #7	2,729	2,682
165	WC Drug Fund	368,984	343,984
166	Auditor's O&M	354,949	134,949
167	Emergency Management	474,538	445,056
170	Pt. Roberts Fuel Tax	150,000	150,000
175	Conservation Futures	274,955	278,114
245	2010 Ltd Tax GO & Refund Bond	472,218	464,218
324	REET II	4,669,113	1,835,560
326	REET I	1,350,513	480,567
330	Parks Improvement Fund	85,900	0
332	Public Utilities Improvement Fund	1,555,173	468,067
444	Ferry System	2,624,663	2,662,747
501	ER&R	16,322,986	14,900,940
507	Administrative Services	<u>20,561,860</u>	<u>20,711,356</u>
	<b>Total Other Funds</b>	<b><u>112,477,707</u></b>	<b><u>101,287,586</u></b>

## 2015-2016 Whatcom County Final Budget Ordinance continued

**Section II. Provisions Restricting Expenditures, Authorizing Actions, and Setting Expectations.**

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 2015-2016 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 2015-2016 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 2015-2016 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) For purposes of purchasing and award, all assets, projects, and improvements included in capital appropriations, included in the one-year road program, or included in the first two years of the six-year capital improvement plan shall be administered pursuant to WCC Chapter 3.08.090 and 3.08.100 using the process prescribed for Project-Based Budgets.

(C) All construction work funded herein for which the estimated cost is over \$40,000 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.

(D) Appropriation authority for any budgeted personnel position that becomes vacant during 2015-2016 shall continue unless the Council by motion identifies the position as one in need of review.

(E) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets. The County Executive may transfer appropriation authority between departments within the General Fund if authorized by the County Council. The Council will receive a quarterly report of all cost center transfers.

(F) \$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

## 2015-2016 Whatcom County Final Budget Ordinance continued

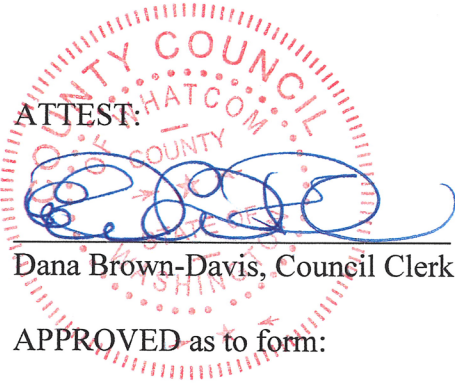
this Rainy Day Reserve Fund:


- (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.
- (G) The County Treasurer shall be empowered to use the Road Fund to manage the cash flow needs of all County Road Project Funds by making short-term loans (less than one year) without interest, and without the need to get Council/Executive permissions.
- (H) 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.
- (I) 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.
- (J) The one dollar surcharge authorized in RCW 36.22.170 (1)(a) may be used to fund Auditor recording fees charged to other General Fund departments and not funded by another revenue source. In addition, the surcharge may also be used to fund the General Fund land records geographical information system project.
- (K) This budget maintains the Drug Task Force at current levels despite declining dedicated revenues to fund this effort. In the event Drug Fund revenues exceed budgeted projections, it is the Council's expectation that the Prosecuting Attorney and Courts will use the additional revenue to 1) fund all eligible current year Drug Task Force expenditures and 2) make up budgeted prior year transfers which were not made due to lack of funds.

2015-2016 Whatcom County Final Budget Ordinance continued

**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 25th day of November, 2014.


ATTEST:  
  
Dana Brown-Davis, Council Clerk

APPROVED as to form:  
  
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
Carl Weimer, Council Chair

Approved  Denied

  
Jack Louws, Executive

Date: 12/11/14

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
<b>ADMINISTRATIVE SERVICES</b>							
<b>Administration</b>							
Special Projects Manager	0.25	0.05	0.30		0.30		0.30
Administrative Services Coordinator	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50		0.50		0.50
	1.75	0.05	1.80	0.00	1.80	0.00	1.80
<b>Finance</b>							
Finance Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Budget Analyst	1.80	0.20	2.00		2.00		2.00
Accountant	1.00		1.00		1.00		1.00
Financial Accountant	4.00	(1.00)	3.00		3.00		3.00
Account Clerk	0.00		0.00	1.00	1.00		1.00
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	(0.80)	11.00	1.00	12.00	0.00	12.00
<b>Facilities Management</b>							
Facilities Manager	1.00		1.00		1.00		1.00
Facilities Assistant	1.00		1.00		1.00		1.00
Construction Coordinator	1.00		1.00		1.00		1.00
Clerk/Receptionist	0.00		0.00	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	1.00	18.00	0.00	18.00
<b>Information Technology</b>							
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	1.00		1.00		1.00		1.00
Network Engineer	0.00	1.00	1.00		1.00		1.00
Systems Administrator	7.00	(1.00)	6.00	1.00	7.00		7.00
Systems Support Specialist	1.00	1.00	2.00		2.00		2.00
Service Desk Technician	1.00	(1.00)	0.00		0.00		0.00
Systems Analyst	2.00		2.00		2.00		2.00
Applications Supervisor	1.00		1.00		1.00		1.00
Applications Administrator	5.00		5.00	(1.00)	4.00		4.00
Applications Technician	0.75		0.75	0.25	1.00		1.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
GIS Technical Specialist	0.00		0.00	1.00	1.00		1.00
Records & 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)	0.00		0.00		0.00
	24.75	(1.00)	23.75	1.25	25.00	0.00	25.00
<b>Human Resources</b>							
Human Resources Manager	1.00		1.00		1.00		1.00
Employee Relations Manager	1.00	(1.00)	0.00		0.00		0.00
Associate Manager	0.00	1.00	1.00		1.00		1.00
Human Resources Representative	3.00	1.00	4.00		4.00		4.00
Administrative Clerk	1.00	(1.00)	0.00		0.00		0.00
Office Coordinator	1.00		1.00		1.00		1.00
	7.00	0.00	7.00	0.00	7.00	0.00	7.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>62.30</b>	<b>(1.75)</b>	<b>60.55</b>	<b>3.25</b>	<b>63.80</b>	<b>0.00</b>	<b>63.80</b>
<b>ASSESSOR</b>							
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
GIS Specialist	0.00		0.00	1.00	1.00		1.00
Drafter/GIS Technician	1.00		1.00	(1.00)	0.00		0.00
Appraiser	13.00		13.00		13.00		13.00
<b>TOTAL ASSESSOR</b>	<b>28.00</b>	<b>0.00</b>	<b>28.00</b>	<b>0.00</b>	<b>28.00</b>	<b>0.00</b>	<b>28.00</b>
<b>AUDITOR</b>							
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	(1.00)	7.00		7.00		7.00
Elections							
Elections Supervisor	1.00	(1.00)	0.00		0.00		0.00
Applications Specialist	0.00	1.00	1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Elections Technician	1.00	(1.00)	0.00		0.00		0.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
Coordinator	0.00	1.00	1.00		1.00		1.00
Clerk	4.00		4.00	(1.00)	3.00		3.00
<b>TOTAL AUDITOR</b>	<b>19.00</b>	<b>(1.00)</b>	<b>18.00</b>	<b>(1.00)</b>	<b>17.00</b>	<b>0.00</b>	<b>17.00</b>
<b>COUNTY COUNCIL</b>							
Clerk of the Council	1.00		1.00		1.00		1.00
Policy & Program Analyst	0.00		0.00	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
<b>TOTAL COUNTY COUNCIL</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>	<b>1.00</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>
<b>COUNTY EXECUTIVE</b>							
Executive	1.00		1.00		1.00		1.00
Special Projects Manager	0.25	0.95	1.20		1.20		1.20
Executive Asst/Communications Coord.	1.00		1.00		1.00		1.00
Executive Secretary	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50		0.50		0.50
<b>TOTAL COUNTY EXECUTIVE</b>	<b>3.75</b>	<b>0.95</b>	<b>4.70</b>	<b>0.00</b>	<b>4.70</b>	<b>0.00</b>	<b>4.70</b>
<b>DISTRICT COURT</b>							
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	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
<b>TOTAL DISTRICT COURT</b>	<b>18.50</b>	<b>0.00</b>	<b>18.50</b>	<b>0.00</b>	<b>18.50</b>	<b>0.00</b>	<b>18.50</b>
<b>DISTRICT COURT PROBATION</b>							
District Court Probation Administrator	0.50		0.50		0.50		0.50
Probation Manager	1.00		1.00		1.00		1.00
Lead Probation Officer	1.00		1.00		1.00		1.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
Probation Officer	9.50	(1.00)	8.50		8.50		8.50
Substance Abuse Specialist	0.00		0.00		0.00		0.00
Senior Clerk	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
<b>TOTAL DISTRICT COURT PROBATION</b>	<b>15.00</b>	<b>(1.00)</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>
<b>EXTENSION</b>							
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)	0.00		0.00		0.00
<b>TOTAL EXTENSION</b>	<b>2.52</b>	<b>(0.52)</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
<b>HEALTH</b>							
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 & Epidemiology Manager	1.00		1.00		1.00		1.00
Public Health Nurse Supervisor	3.00		3.00		3.00		3.00
Public Health Nurse	12.00	(1.00)	11.00		11.00		11.00
Medical Assistant	1.00	(1.00)	0.00		0.00		0.00
Nutrition Supervisor	0.90		0.90		0.90		0.90
Nutritionist	1.00		1.00		1.00		1.00
WIC Certifier	2.90		2.90		2.90		2.90
Social Worker	1.00		1.00		1.00		1.00
Business Services Supervisor	1.00	(1.00)	0.00		0.00		0.00
Accounting Supervisor	0.00	1.00	1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Account Clerk	3.00	(1.00)	2.00		2.00		2.00
Clerk	0.00	10.95	10.95		10.95		10.95
Office Coordinator	1.00		1.00		1.00		1.00
Clerk/Typist	10.95	(10.95)	0.00		0.00		0.00
Community Health Specialist	3.00		3.00		3.00		3.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00
Environmental Health Specialist	12.00		12.00	3.00	15.00		15.00
Human Services Manager	1.00		1.00		1.00		1.00
Contract Coordinator	1.00		1.00		1.00		1.00
Mental Health Court Program Manager	0.00	1.00	1.00		1.00		1.00
Prevention Coordinator	0.00	1.00	1.00		1.00		1.00
Program Specialist	7.00		7.00		7.00		7.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
Data Applications Specialist	1.00		1.00		1.00		1.00
<b>TOTAL HEALTH</b>	<b>72.35</b>	<b>(1.00)</b>	<b>71.35</b>	<b>3.00</b>	<b>74.35</b>	<b>0.00</b>	<b>74.35</b>
<b>HEARING EXAMINER</b>							
Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL HEARING EXAMINER</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>
<b>JAIL</b>							
Chief of Corrections	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	4.00		4.00		4.00		4.00
Account Clerk	2.00		2.00		2.00		2.00
Outside Maintenance Coordinator	6.00		6.00		6.00		6.00
<b>TOTAL JAIL</b>	<b>86.50</b>	<b>0.00</b>	<b>86.50</b>	<b>0.00</b>	<b>86.50</b>	<b>0.00</b>	<b>86.50</b>
<b>JUVENILE COURT ADMIN.</b>							
Administrative Assistant	1.00	(1.00)	0.00		0.00		0.00
Administrative Supervisor	0.00	1.00	1.00		1.00		1.00
Assistant Administrator	1.00		1.00		1.00		1.00
Clerk	1.00	(1.00)	0.00		0.00		0.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Legal Secretary	4.00	0.00	4.00		4.00		4.00
Probation Officer	10.00	(1.00)	9.00		9.00		9.00
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
CASA Volunteer Coordinator	0.90		0.90	0.10	1.00		1.00
Dependency Guardian Ad Litem	0.00	2.00	2.00	(1.00)	1.00		1.00
Lead Dependency Guardian Ad Litem	0.00		0.00	1.00	1.00		1.00
Program Specialist	1.00		1.00		1.00		1.00
<b>TOTAL JUVENILE COURT ADMIN.</b>	<b>37.60</b>	<b>0.00</b>	<b>37.60</b>	<b>0.10</b>	<b>37.70</b>	<b>0.00</b>	<b>37.70</b>
<b>PARKS &amp; RECREATION</b>							
<b>Administration</b>							
Director	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
Design & Development Supervisor	1.00		1.00		1.00		1.00
<b>Park Facilities</b>							
Park Operations Manager	1.00		1.00		1.00		1.00
Lead Park Ranger	3.00	1.00	4.00		4.00		4.00
Range Master	1.00	(1.00)	0.00		0.00		0.00
Park Ranger	3.00	(1.00)	2.00		2.00		2.00
Conservation & Park Steward	0.00	1.00	1.00		1.00		1.00
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	1.00		1.00		1.00		1.00
<b>TOTAL PARKS &amp; RECREATION</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>
<b>PLANNING &amp; DEVELOP. SVCS.</b>							
Director	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Clerk/Receptionist	0.00	1.00	1.00		1.00		1.00
Special Projects Manager	0.00		0.00		0.00		0.00
Applications Specialist	0.00		0.00		0.00		0.00
Assistant Director	0.00		0.00		0.00		0.00
Division Manager	3.00		3.00		3.00		3.00
Division Secretary	3.00	(1.00)	2.00		2.00		2.00
GIS Specialist	1.00		1.00		1.00		1.00
Planner	23.00	(1.00)	22.00	0.50	22.50	1.00	23.50
Coordinator	1.00		1.00		1.00		1.00
Public Service Inspector	5.00	(1.00)	4.00		4.00		4.00
Fire Inspector	2.00		2.00		2.00		2.00
Burn/Fire Inspector	0.00		0.00		0.00		0.00
Plans Examiner	2.00	1.00	3.00		3.00		3.00
Permit Coordinator	0.00		0.00		0.00		0.00
Permit Center Specialist	0.00	1.00	1.00		1.00		1.00
Permit Center Technician	1.00	(1.00)	0.00		0.00		0.00
Planning Technician	0.00	1.00	1.00		1.00		1.00
Permit Ctr/Nat Res Supervisor	0.00	1.00	1.00		1.00		1.00
PDS Supervisor	1.00	(1.00)	0.00		0.00		0.00
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>44.00</b>	<b>0.00</b>	<b>44.00</b>	<b>0.50</b>	<b>44.50</b>	<b>1.00</b>	<b>45.50</b>
<b>PROSECUTING ATTORNEY</b>							
Prosecuting Attorney	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
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	13.00		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
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>49.90</b>	<b>0.00</b>	<b>49.90</b>	<b>0.00</b>	<b>49.90</b>	<b>0.00</b>	<b>49.90</b>
<b>PUBLIC DEFENDER</b>							
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	(1.00)	5.00		5.00		5.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk/Receptionist	0.80		0.80	1.20	2.00		2.00
<b>TOTAL PUBLIC DEFENDER</b>	<b>29.80</b>	<b>(1.00)</b>	<b>28.80</b>	<b>1.20</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>
<b>PUBLIC WORKS</b>							
<b>Administration/Accounting</b>							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00	(1.00)	0.00		0.00		0.00
Ferry/Program Manager	0.00	1.00	1.00		1.00		1.00
Financial Services Manager	0.00	1.00	1.00		1.00		1.00
Accounting Budget Supervisor	1.00	(1.00)	0.00		0.00		0.00
Financial Accountant	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	0.00	1.00	1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Safety/Training Specialist	1.00		1.00		1.00		1.00

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
Clerk/Receptionist	2.00	(2.00)	0.00	1.00	1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Special Projects Manager	1.00		1.00		1.00		1.00
	11.00	(1.00)	10.00	1.00	11.00	0.00	11.00
<b>Engineering</b>							
Assistant Director	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	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	1.00	3.00		3.00
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
Engineering Coordinator	1.00	(1.00)	0.00		0.00		0.00
Engineering Technician	14.00	1.00	15.00	1.00	16.00		16.00
	36.00	0.00	36.00	2.00	38.00	0.00	38.00
<b>Flood Control</b>							
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
<b>Flood - Natural Resources</b>							
Natural Resources Program Manager	0.00	1.00	1.00		1.00		1.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Coordinator	0.00		0.00	1.00	1.00		1.00
Planner	2.70		2.70	2.30	5.00		5.00
	2.70	2.00	4.70	3.30	8.00	0.00	8.00
<b>Maintenance &amp; Operations</b>							
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	1.00	6.00		6.00
Senior Sign Leader	1.00		1.00		1.00		1.00
Sign Technician	3.00	(3.00)	0.00		0.00		0.00
M&O Team Leader	1.00		1.00		1.00		1.00
Heavy Equipment Operator	8.00	(1.00)	7.00		7.00		7.00
Senior Road Maintenance Worker	22.00	3.00	25.00	1.00	26.00		26.00
Road Maintenance Worker	17.00		17.00		17.00		17.00
Clerk/Receptionist	0.50		0.50		0.50		0.50

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	63.50	(1.00)	62.50	2.00	64.50	0.00	64.50
<b>Noxious Weed</b>							
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
<b>Ferry</b>							
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
<b>Stormwater &amp; BBWARM</b>							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Engineering Technician	1.00	(1.00)	0.00		0.00		0.00
Engineer	0.00	1.00	1.00		1.00		1.00
Planner	2.00		2.00	(1.00)	1.00		1.00
Program Specialist (BBWARM)	1.00		1.00		1.00		1.00
	6.00	0.00	6.00	(1.00)	5.00	0.00	5.00
<b>Solid Waste (moved to Health)</b>							
Coordinator	1.00		1.00	(1.00)	0.00		0.00
<b>Equipment Services</b>							
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
<b>TOTAL PUBLIC WORKS</b>	<b>154.70</b>	<b>0.00</b>	<b>154.70</b>	<b>6.30</b>	<b>161.00</b>	<b>0.00</b>	<b>161.00</b>
<b>SHERIFF</b>							
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

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 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
Coordinator	2.00		2.00		2.00		2.00
Senior Administrative Assistant	1.00		1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Civil Assistant	0.00		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	9.00		9.00		9.00		9.00
Sergeant	10.00		10.00		10.00		10.00
Deputy	69.00		69.00	(1.00)	68.00		68.00
	104.50	0.00	104.50	(1.00)	103.50	0.00	103.50
<b>Emergency Management</b>							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00	(1.00)	1.00		1.00		1.00
Clerk	1.00		1.00		1.00		1.00
	4.00	(1.00)	3.00	0.00	3.00	0.00	3.00
<b>TOTAL SHERIFF</b>	<b>108.50</b>	<b>(1.00)</b>	<b>107.50</b>	<b>(1.00)</b>	<b>106.50</b>	<b>0.00</b>	<b>106.50</b>
<b>SUPERIOR COURT/CLERK</b>							
Judge	3.00		3.00	1.00	4.00		4.00
Superior Courts Administrator	1.00	(1.00)	0.00		0.00		0.00
Director of Superior Court Admin.	0.00	1.00	1.00		1.00		1.00
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	1.00	4.00		4.00
Court Facilitator	2.00	(1.00)	1.00		1.00		1.00
Court Services Coordinator	0.00	1.00	1.00		1.00		1.00
Drug Court Coordinator	1.00		1.00		1.00		1.00
Substance Abuse Specialist	2.70	(1.00)	1.70		1.70		1.70
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)	0.00		0.00		0.00
Court Clerk	8.00	6.50	14.50	1.00	15.50		15.50
Specialty Court Clerk	2.00	1.00	3.00		3.00		3.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
<b>TOTAL SUPERIOR COURT/CLERK</b>	<b>40.20</b>	<b>(1.00)</b>	<b>39.20</b>	<b>3.00</b>	<b>42.20</b>	<b>0.00</b>	<b>42.20</b>

2015-2016 Whatcom County Final Budget Ordinance continued

	Original 2013-2014 Ordinance	Changes during 2013-14	Revised 2014 Totals	2014-2015 Changes	2015 Totals	2015-2016 Changes	2016 Totals
<b>TREASURER</b>							
Treasurer	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Tax Specialist	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
<b>TOTAL TREASURER</b>	<b>13.00</b>	<b>0.00</b>	<b>13.00</b>	<b>0.00</b>	<b>13.00</b>	<b>0.00</b>	<b>13.00</b>
<b>COUNTY TOTAL STAFFING</b>	<b>819.12</b>	<b>(7.32)</b>	<b>811.80</b>	<b>16.35</b>	<b>828.15</b>	<b>1.00</b>	<b>829.15</b>

# 2015 Flood Control Zone District Budget Resolution

**PROPOSED BY:** Consent

**SPONSORED BY:** County Executive

**INTRODUCED:** November 12, 2014

**RESOLUTION NO.** 2014-063

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

## **ADOPTING THE 2015 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 RCW 39.34.190; 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 2015 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 RCW 39.34.190; and

## 2015 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 2015 in the amounts set forth in the document titled Whatcom County 2015-2016 Budget and as modified and presented below and in Exhibit A:

Budget Code	Program	RCW Appropriation Item	2015 Budget	
			Revenues	Expenditures
169100	Administration	Overhead & administration	\$ 3,431,774	\$ 1,446,181
169119	Natural Resources Administration	Overhead & administration	157,355	901,037
169120	AIS Administration	Overhead & administration	-	-
169121	Water Planning Administration	Overhead & administration	-	9,259
169100	Stormwater Administration (Transfer)	Overhead & administration	-	1,193,933
169102	Flood Response	Maintenance & operations	-	74,000
169104	Flood Planning	Maintenance & operations	25,000	350,000
169106	Technical Assistance	Maintenance & operations	-	-
169108	NFIP and CRS	Maintenance & operations	6,000	15,000
169110	Early Warning	Maintenance & operations	3,900	103,900
169119	Natural Resources Operations	Maintenance & operations	60,000	707,651
169120	AIS Operations	Maintenance & operations	-	70,000
169121	Water Planning Operations	Maintenance & operations	-	155,000
169100	Stormwater Lake Whatcom Operations (Transfer)	Maintenance & operations	-	61,000
169700	Stormwater NPDES Phase II	Maintenance & operations	-	436,920
169100	Stormwater Lake Whatcom (Transfer)	Maintenance & operations	-	190,000
169112	Repair and Maintenance	Maintenance & operations	50,000	442,439
169114	Flood Hazard Reduction	Construction & improvements	2,133,600	4,379,000
	Total 2014 FCZD Budget		<u>5,867,629</u>	<u>10,535,320</u>
16923	Acme/VanZandt Subzone	Overhead & administration	23,467	100
16925	Birch Bay Subzone	Overhead & administration	730,000	223,113
16921	Lynden/Everson Subzone	Maintenance & operations	36,674	25,000
16922	Sumas/Nooksack/Everson Subzone	Maintenance & operations	112,904	10,000
16923	Acme/VanZandt Subzone	Maintenance & operations	-	3,670
16924	Samish Watershed Subzone	Maintenance & operations	18,313	18,150
16925	Birch Bay Subzone	Maintenance & operations	-	309,920
16921	Lynden/Everson Subzone	Construction & improvements	-	121,000
16922	Sumas/Nooksack/Everson Subzone	Construction & improvements	-	200,000
16923	Acme/VanZandt Subzone	Construction & improvements	-	30,000
16925	Birch Bay Subzone	Construction & improvements	-	171,000
	Total		<u>\$ 6,788,987</u>	<u>\$ 11,647,273</u>
	Net Expenditures		<u>\$ (4,858,286)</u>	

**APPROVED** this 25th day of November, 2014.

ATTEST:



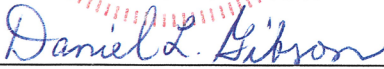
Dana Brown-Davis, Clerk of the Council

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



Carl Weimer, Chair

APPROVED AS TO FORM:



Daniel L. Gibson  
Civil Deputy Prosecutor

**Flood Control Zone District**

**EXHIBIT A**

<b>Flood Hazard Reduction (169114)</b>	<b>2015 Budget</b>	
	<b>Revenues</b>	<b>Expenditures</b>
<b>Swift Creek</b>		
Interim plan implementation		
Bank stabilization	\$ 275,000	\$ 275,000
NF reroute study (714002)		
Repository site alternatives analysis (714002)		
Repository site acquisition		\$ 200,000
Phase 1 projects (traps, setback levees, basins)	\$ 1,525,000	\$ 1,525,000
<b>Lower Nooksack River</b>		
Deming levee improvement design (708004)		\$ 200,000
Deming levee improvement constr. (708004)		
Marietta property acquisition & demo (ESRP-712002 and new project # for FEMA grant)	\$ 330,000	\$ 420,000
Leases for agriculture	\$ 3,600	
<b>Jones Creek Deflection Berm (712004)</b>		
Bridge alternatives analysis		
Berm and bridge design		\$ 300,000
Land/easement acquisition		\$ 300,000
Construction		
<b>Canyon Creek restoration project</b>		
Construction (710013)		
Land acquisition		
Planting		\$ 20,000
<b>Squalicum Creek Berm</b>		
Funding provided to the City of Bellingham		\$ 800,000
<b>High Creek Sediment Management</b>		
Sediment trap/channel improvement design		\$ 150,000
<b>City of Lynden - Pepin Creek</b>		
Funding for downstream analysis		\$ 189,000
<b>TOTAL</b>	<b>\$ 2,133,600</b>	<b>\$ 4,379,000</b>
<b>NET IMPACT TO FUND BALANCE</b>	<b>\$ (2,245,400)</b>	

# 2016 Flood Control Zone District Budget Resolution

The resolution for the 2016 Flood Control Zone District will not be formally adopted until November 2015.

# Budget Development Guidelines

The Council's review and feedback is requested on the following guidelines proposed for use by the Executive in building the 2015-2016 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 \$8,000,000 is needed to maintain a positive cash balance throughout the year to avoid incurring costs associated with borrowing or payment delays. This includes the \$1,000,000 "rainy day reserve" in the General Fund as required through County Code. Since the County is considering seeking bonds to assist in financing a new jail, it is important to maintain an adequate General Fund balance to attract lower bond interest rates.

General Fund revenues are estimated to be approximately \$76 million annually. Fund balances should allow sufficient reserves to:

- Fund operations without borrowing
- Cover emergencies
- Preserve a favorable bond rating
- 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, Flood/Water Resources, 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 while:

- All eligible costs are charged to grants and other restricted funding sources prior to spending undedicated General Fund resources.
- Fees for services are structured and negotiated, if possible to recover the total costs of service including administrative overhead.
- Undedicated General Fund and Road Fund support is reviewed and set at appropriate levels if fees and other income do not cover the full service costs.
- Interest income use is maximized 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

*continued on next page*

## Budget Development Guidelines continued

functions and activities to remove bottlenecks, become even more efficient, and reduce operating costs, with the following guidelines:

- Maximize the useful life of capital equipment.
- Maximize productive capacity of investments in technology.
- Cross train 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 and legislative requirements as well as Executive and Council priorities. It is necessary for the County to continuously evaluate and prioritize the services delivered and:

- Re-evaluate 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 support 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 2015-16 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 because staffing comprises 70% of the General Fund budget and some payroll obligations increase over time. To achieve the goals of stable staffing levels while maintaining an adequate General Fund balance, the Executive intends to:

- Sustain staffing levels close to current FTEs.
- Engage labor representatives to achieve agreements within revenue capacity.
- Require staffing costs which exceed budget to be covered within existing departmental budget authority.
- Encourage operational efficiencies, prioritization, training/ cross-training, technological enhancements, reorganizations, and work distribution to achieve adequate staffing to serve public needs.
- Apply hiring delays if needed to create savings.
- Maximize the value of health and welfare expenditures.
- Encourage County partners and 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 2015-2016.

# Acronyms

ALS	Advanced Life Support
ARRA	American Recovery and Reinvestment Act
ART	Aggression Replacement Training
AS	Administrative Services
ASR	Additional Service Request
BARS	Budgeting, Accounting & Reporting System
BLS	Basic Life Support
CAPA	County Arterial Preservation Accounts
CASA	Court Appointed Special Advocate
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CD/MH	Chemical Dependency/Mental Health Fund (see also MH/CD)
CDL	Commercial Drivers License
CEA	County Executives of America
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
CMS	Case Management Systems
COG	Council of Governments
COOP	Continuity of Operations Plan
CRAB	County Road Administration Board
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 & Revolving
FFT	Family Functional Therapy
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GIS	Geographical Information Systems
GO Bond	General Obligation Bond
HB	House Bill
HIDTA	High Intensity Drug Trafficking Areas
HVAC	Heating, Ventilation, and Air Conditioning
IT	Information Technology (a division of Administrative Services)

*continued on next page*

## Acronyms continued

JIS	Judicial Information System
LAMIRD	Limited Area of More Intense Rural Development
LEOFF	Law Enforcement Officers and Fire Fighters
MH/CD	See CD/MH
NACO	National Association of County Officials
NPDES	National Pollution Discharge Elimination System
NWCAA	Northwest Clean Air Agency
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
OSS	On Site Sewage
PA	Prosecuting Attorney
PDS	Planning & Development Services
PIC	Pollution Identification & Correction
PW	Public Works
RCW	Revised Code of Washington
REET I	Real Estate Excise Tax I
REET II	Real Estate Excise Tax II
RFP	Request for Proposal
RID	Road Improvement District
SEPA	State Environmental Policy Act
SFR	Single Family Residence
SO	Sheriff's Office
STP	Surface Transportation Program
TB	Tuberculosis
TMDL	Total Maximum Daily Load
TR&R	Technology Repair & Replacement
US	United States
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WC	Whatcom County
WCHD	Whatcom County Health Department
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.

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

*continued on next page*

## Terms continued

**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.

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## Terms continued

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

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

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

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## Terms continued

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

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

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

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

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

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

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

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

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