

Whatcom County 2017-2018 Final Budget

Volume 1
General Information,
Summaries, Appendix

Whatcom County 2017-2018 Final Budget

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For Departmental Budgets, see Volume 2



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 2017 and 2018. The budget reflects the continued success of county leaders to find efficiencies and control costs. Our collective efforts have helped develop a biennial budget that builds on the successful ongoing programs and capital projects that serve the citizens of Whatcom County.

Fiscal prudence requires the recommended budget not include the assumption that the November 8 EMS levy ballot measure will pass. Therefore, it includes an increased General Fund contribution of \$2.4 million to fund Emergency Medical Services (EMS) through 2017-2018 at the current level of service. The result of this decision will substantially reduce the General Fund ending balance as it will be overspent by \$1.3 million per year.

The budget also does not reflect long-term solutions to the pressing infrastructure challenges we have including the new jail, courthouse exterior, Sheriff's office, and other general county buildings. It does include \$2.4 million for shorter-term maintenance of the courthouse exterior and maintains traditional funding levels for ongoing maintenance projects including the current jail. The budget continues support of the work of the Incarceration Prevention and Reduction Task Force with provisions for electronic home monitoring in District Court; enhanced medical and domestic violence services in the jail; and behavioral health specialists in the Public Defender's office and the Health Department.

The housing market reflects a modest growth in property values throughout the County, and new construction is expected to add \$340 million in value to the property tax rolls in 2017 and includes a modest one time increase resulting from a property valuation dispute resolution. Our latest estimates show sales tax revenue will improve by 3.5% over the next two years. In line with these trends, the revenue for many County funds is growing, but only slowly at approximately 1.5% per year. Additionally, our estimates show that expenditures are continuing to increase at approximately 2.7%.

The County's Budget Guidelines were carefully adhered to and each of the 2017-2018 budget priorities was addressed while building this biennial budget. A projected general fund balance reserve of approximately \$13.5 million dollars is maintained at the end of the biennium. The 2017/2018 budget proposes an additional 9 staff comprised of a Corrections Deputy for the Sheriff's Office; Administrative Assistant for the Assessor's Office; Developmental Disabilities Community Health Specialist in the Health Department; Guardian ad Litem program coordinator transition to Court Appointed Special Advocate (CASA); Park Attendant for Parks Department; A Behavioral Health Specialist for the Public Defender's Office, Project & Operations Manager in Facilities; Facilities Administrative Assistant; and a Mental Health Court Specialist in Health.

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The 2017 - 2018 budget includes:

- Continued investment in technologies to increase efficiencies, effectiveness and value to citizens and employees including GIS, land records; and a new permit system for planning and development services as well as aggressive maintenance of data network switching and server replacement to combat the upward trend of cyber-security breaches.
- Increased funding for public safety primarily in the Corrections budget to reflect the reduced population and corresponding revenue reductions
- Continued funding of Public Works and Parks capital projects such as:
 - ◆ Birch Bay Drive Pedestrian Facility
 - ◆ Bridge repair and maintenance program
 - ◆ Lake Whatcom stormwater improvements.
 - ◆ Deming Levy repair
 - ◆ Lake Whatcom Park Trail Improvements
 - ◆ Hovander Park Maintenance Building
- Continued commitment for the Water Action Plan and water resource programs such as the National Pollutant Discharge Elimination System (NPDES) and Pollution Identification and Correction (PIC) program

In conjunction with the development of the biennial budget, the document format was changed to enhance online access to budget documents. Building on technology improvements from the 2015-2016 biennium, the 2017-2018 budget is indexed by department in its electronic format on the county website. Budget information is provided in detail for each department, division and program providing greater transparency and usability. This information is readily available to the public and will be updated as budget information is changed or finalized through the end of November when the biennial budget is finally adopted by the County Council. The complete budget document can be found, as noted above, [on the website](#).

While key goals of your County government are to improve the lives of our people and the prospects of our businesses, we also have an obligation to assure that every taxpayer dollar is spent as wisely as possible. With current and long-term fiscal challenges, it is imperative we pursue innovative investments and find solutions that will continue to ensure the County is financially stable. I look forward to working with the County Council, our county elected officials, and our great team of staff in these efforts.

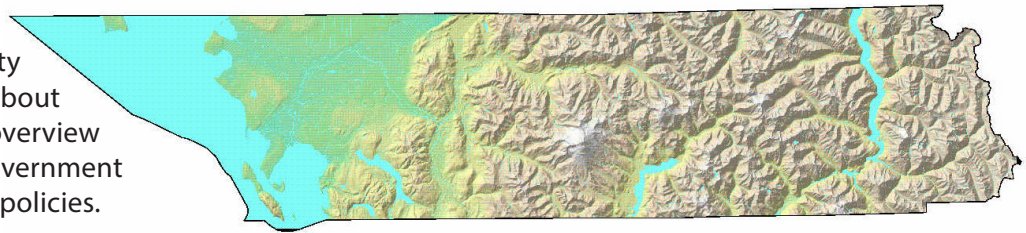
Sincerely,



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 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.



A sunrise over Lake Whatcom.

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 Strait 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.



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.



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



Marina at Squalicum Harbor

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About the Area continued

Climate

Average Temperature Ranges	
Winter	32 to 52 degrees
Spring	41 to 66 degrees
Summer	49 to 72 degrees
Fall	33 to 59 degrees
Annual Precipitation	36 inches

(Source: U.S. Climate Data for Bellingham, WA)

Population (April 2016)

Bellingham	84,850
Blaine	4,930
Everson	2,600
Ferndale	13,250
Lynden	13,380
Nooksack	1,475
Sumas	1,517
<u>Unincorporated Whatcom County</u>	<u>90,538</u>
Total Whatcom County	212,540
Population Density	100.3 per sq mile
Median age (est. 2014)	37.54 years old

(Source: WA State Office of Financial Management)

Housing Costs (2014)

Median housing resale price	\$273,000
Avg. mo. apartment rent (1 bdrm)	\$919

(Source: U.S. Census Bureau)

Cost of Living Index (Mar. 2016)

Total Index vs. U.S. average	98.6%
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(Source: www.City-Data.com)

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%

(Source: WA State Department of Revenue)

Economy/ Employment

Median household income (est. 2014)	\$53,025
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(Source: U.S. Census Bureau)

Unemployment Rate (Aug. 2016)	6.4%
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(Source: WA State Employment Security Department)

Top Ten Employers (December 2015)

Peacehealth	2,750
Western Washington University	1,690
Bellingham School District	962
City of Bellingham	825
Whatcom County	830
BP (Cherry Point Refinery)	820
Fred Meyer (FT & PT)	760
Zodiac Interiors (Heath Techna)	607
Lummi Nation	600
Alcoa Intalco Works	586

(Source: WWU Center of Economic and Business Research)

Health Care

Hospitals	1
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Reported Index Crimes (2015)

Arson	16
Assault	1,751
Burglary	1,147
Drug Violation	755
Larceny	6,555
Murder	6
Rape	160
Robbery	63

(Source: WA State Office of Financial Management)

Higher Education

Whatcom Community College - Part of the state's community college system, serving an average of 10,993 students per year.

(Source: www.whatcom.ctc.edu)

Bellingham Technical College - One of five technical colleges in Washington State, serving approximately 2,840 students per quarter.

(Source: www.btc.edu)

Western Washington University - One of six state-funded, four-year institutions in Washington State, serving over 15,330 students.

(Source: www.wvu.edu)

Whatcom County Government



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

Home Rule Governs Whatcom County

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

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

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

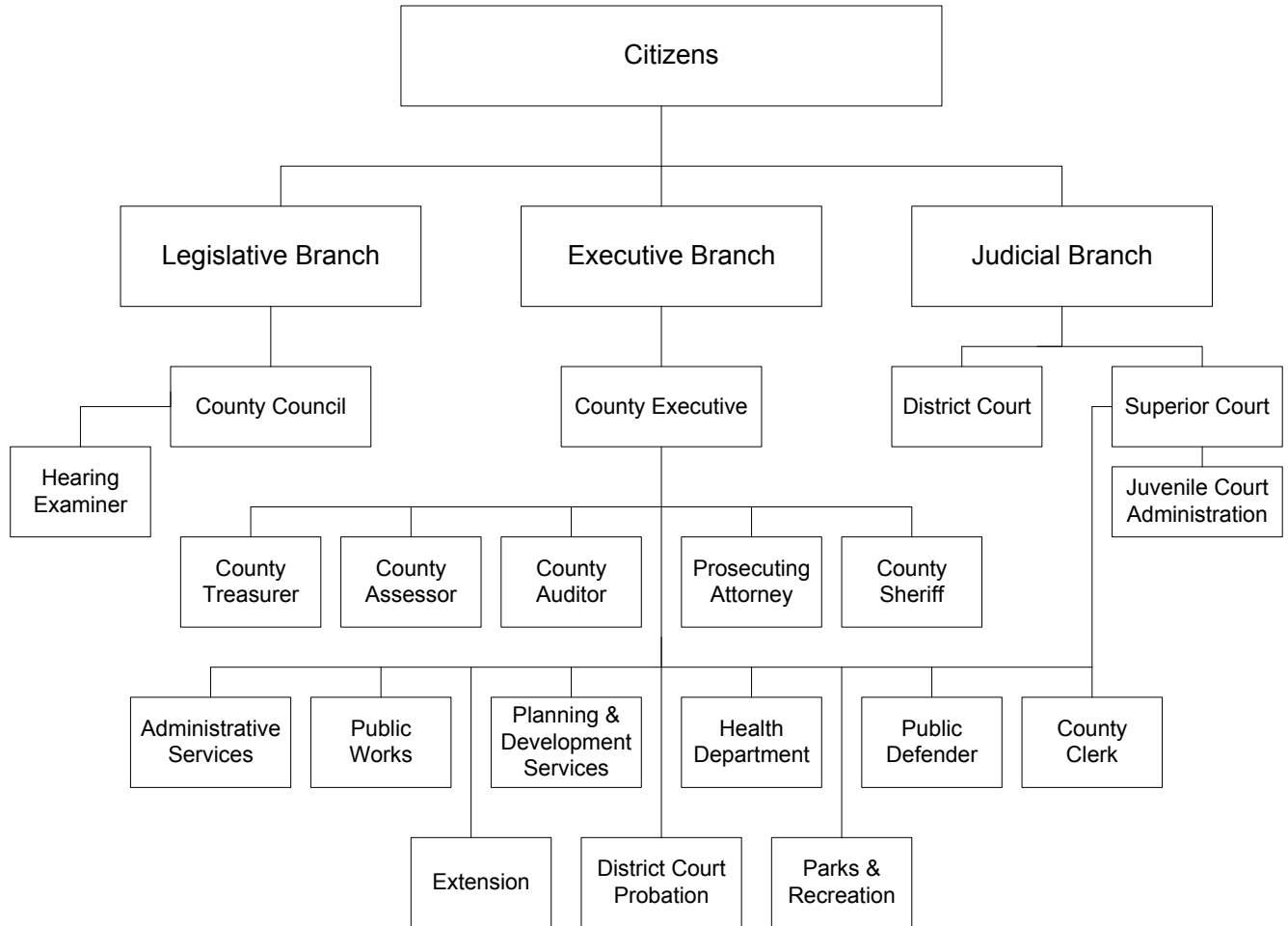
Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family 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 through many county departments. Lists of 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, forestland, 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 Council

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

County Council – Hearing Examiner

Serves as a quasi-judicial officer to hear, evaluate, and decide specific land use and development proposals.

- No legislative function - applies laws and ordinances passed by the County Council.
- Public hearings are generally held weekly, as needed. Please call for current schedule.
- Files are available for public review by appointment.

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

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

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Whatcom County Government Departments continued

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. The Executive is also responsible for managing all "non-departmental" services that the county provides.

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.

Parks and Recreation

Whatcom County Parks & Recreation manages or oversees 16,000 acres of land comprised of 72 properties. These include natural areas, parks, gardens, tidelands, beaches, historic buildings, special use areas, and sixty-five miles of recreational trails. Additionally, the department manages or provides funding for eight senior activity centers, a community center and a firearms range.

Planning and Development Services

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

Prosecuting Attorney

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

Public Defender

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

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Whatcom County Government Departments continued

commitment cases.

Public Works Department

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, and natural resource and stormwater management for the County.

Sheriff

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

Sheriff – Bureau of Corrections

The Whatcom County Sheriff's Office (WCSO) Corrections Bureau operates the Whatcom County Jail and the Alternative Corrections program. The jail is a medium security facility responsible for the incarceration of approximately 230 prisoners daily. In addition, Whatcom County operates a minimum-security facility that can house up to an additional 150 prisoners daily. The Corrections Bureau also oversees part of a statewide transport chain that links the various jails and detention facilities. Jail transport officers make daily trips to Skagit and Snohomish County Jails. The Corrections Bureau is also responsible for facilitating alternative sentencing programs. Currently the jail implements programs such as home detention and work release as alternatives to incarceration.

Superior Court

Whatcom County's four Superior Court judges and three full time and two part time court commissioners hear all cases involving: adult felonies, all juvenile offenses, divorce, child custody, support matters, probate, guardianships, adoptions, property claims in excess of \$35,000, paternity actions, mental incompetency, and abused or neglected children. The Director of Superior Court Administration oversees judicial operations, Drug Court, Family Treatment Court, and other specialty court programs.

Superior Court - 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.

Superior Court - 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 that get them into trouble

continued on next page

Whatcom County Government Departments continued

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.

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.

WSU 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.

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 second year 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.

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Creating the County Budget continued

Facilities Capital Planning

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

Biennial Budget Timeline

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

- May/ June Budget Planning (Retreat)
- End of June Release of Budget Instructions
- Beginning of August Dept budget requests due
- Mid-August thru Mid-September Dept Heads meet with Executive’s Office
- Mid-October Executive’s Budget delivered to Council
- Mid-October thru Mid-November Council Finance Committee Hearings
- Mid to Late November Council adopts budget
- First Quarter of First Budget Year Final Budget Document Publication
- Fourth Quarter of First Budget Year Mid-Biennium Review and adoption of 2018 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, 2017 and ending December 31, 2018. This document shows revenue sources and how they will be spent. It also contains goals and objectives of departments and programs. Additionally, the budget document serves as a reference guide for the county’s financial policies, fund structure, organizational structure and contains a directory of county services.

Amending the Budget during the Biennium

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

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

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

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Creating the County Budget continued

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 2018 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 administration by February 15, May 15, August 15, and November 15. These reports provide comparative data, amended projections and other vital financial information for general fund and other fund activity.

Quarterly financial reports are available to the public and on the Whatcom County website at <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 that 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 that 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.

continued on next page

Financial Management Policies continued

Capital, Plant, and Equipment Maintenance or Replacement

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

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

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 that 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.

Utilize one-time revenues to fund ongoing expenditures results in incurring annual expenditure obligations that may be unfunded in future years. Use 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

continued on next page

Financial Management Policies continued

weeks following the end of each quarterly period during the fiscal year.

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

Position Control

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

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

Position Vacancies

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

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

Transfers Between Funds

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

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

Rainy Day Reserve Fund

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

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

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Financial Management Policies continued

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

Restricted Funds

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

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

State Surcharges on Fines

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

Pursuant to the RCW 46.63.110(3).

Revenue Shortfalls

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

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

Continuing Appropriations

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

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

Ferry Funding

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

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

Basis of Accounting and Budgeting

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

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

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

The modified accrual basis is a mixture of the cash and accrual basis. To be recognized as a revenue or expenditure, the actual receipt or payout 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 that have not been received or performed yet.

Whatcom County Fund Structure

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

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

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

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

General Fund

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

Special Revenue Funds

Special Revenue Funds are established in Whatcom County pursuant to state statutes or local ordinances in order to segregate resources that 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.

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Whatcom County Fund Structure continued

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 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.

Behavioral Health Program 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 that 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.

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Whatcom County Fund Structure continued

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, preserving, and indexing documents recorded in the County.

Emergency Management

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

Flood Control Zone District

A fund created to 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 Sub Zone

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

Sumas/Nooksack/Everson Sub Zone

A fund created as a division of the countywide flood control fund to address flood management in the

continued on next page

Whatcom County Fund Structure continued

Sumas/Nooksack/Everson area.

Acme/Van Zandt Sub Zone

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

Samish Watershed Sub Zone

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

Birch Bay Watershed and Aquatic Resources Management District

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

Point Roberts Fuel Tax

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 timberland 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. & 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 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

continued on next page

Whatcom County Fund Structure continued

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.

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.

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.

Enterprise Funds

Ferry System

A fund established to account for the Lummi Island Ferry Operations. The accrual basis of accounting is used for this fund.

Internal Service Funds

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

Equipment Rental and Revolving

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

Administrative Services Fund

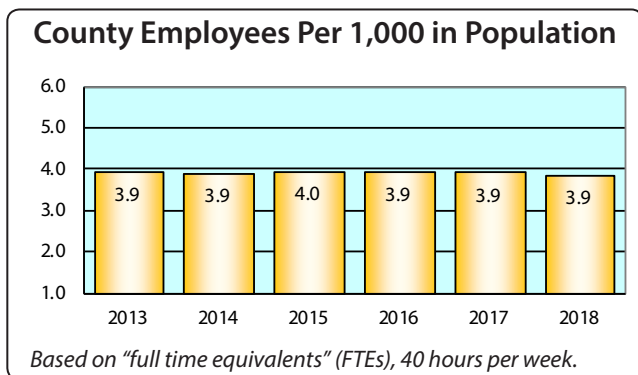
A fund to provide county departments and activities with internal administrative services, such as accounting, human resources, building maintenance, courthouse security, information technology, and self-insurance.

2017-2018 Budget at a Glance

In 2016 Whatcom County’s population was 212,540. By 2018, the number of citizens in this county is expected to exceed 218,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we must provide:

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

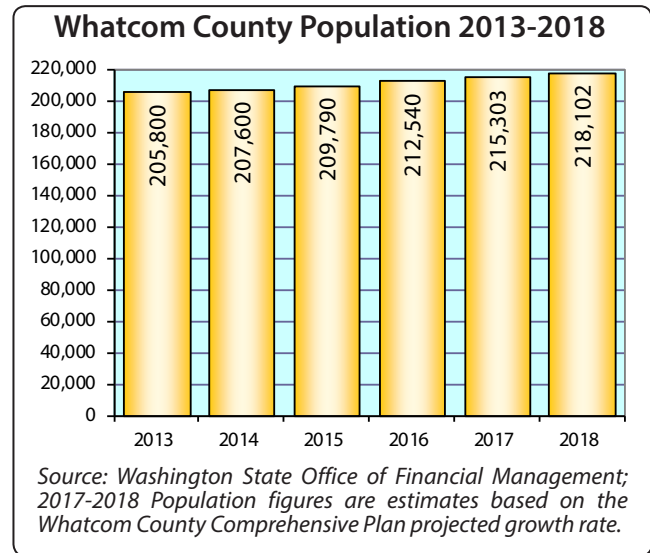
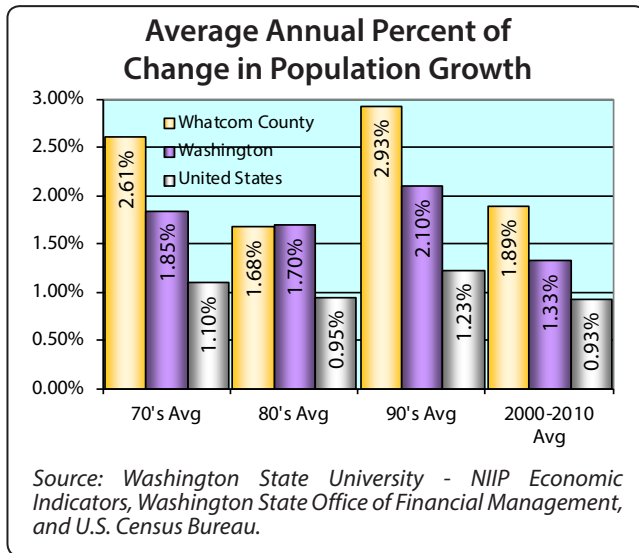
In addition to mandated services, we also provide services considered essential by the county citizens, such as parks, senior centers, and public health programs. For every 1,000 in Whatcom County population, the number of county government employees is 3.9.



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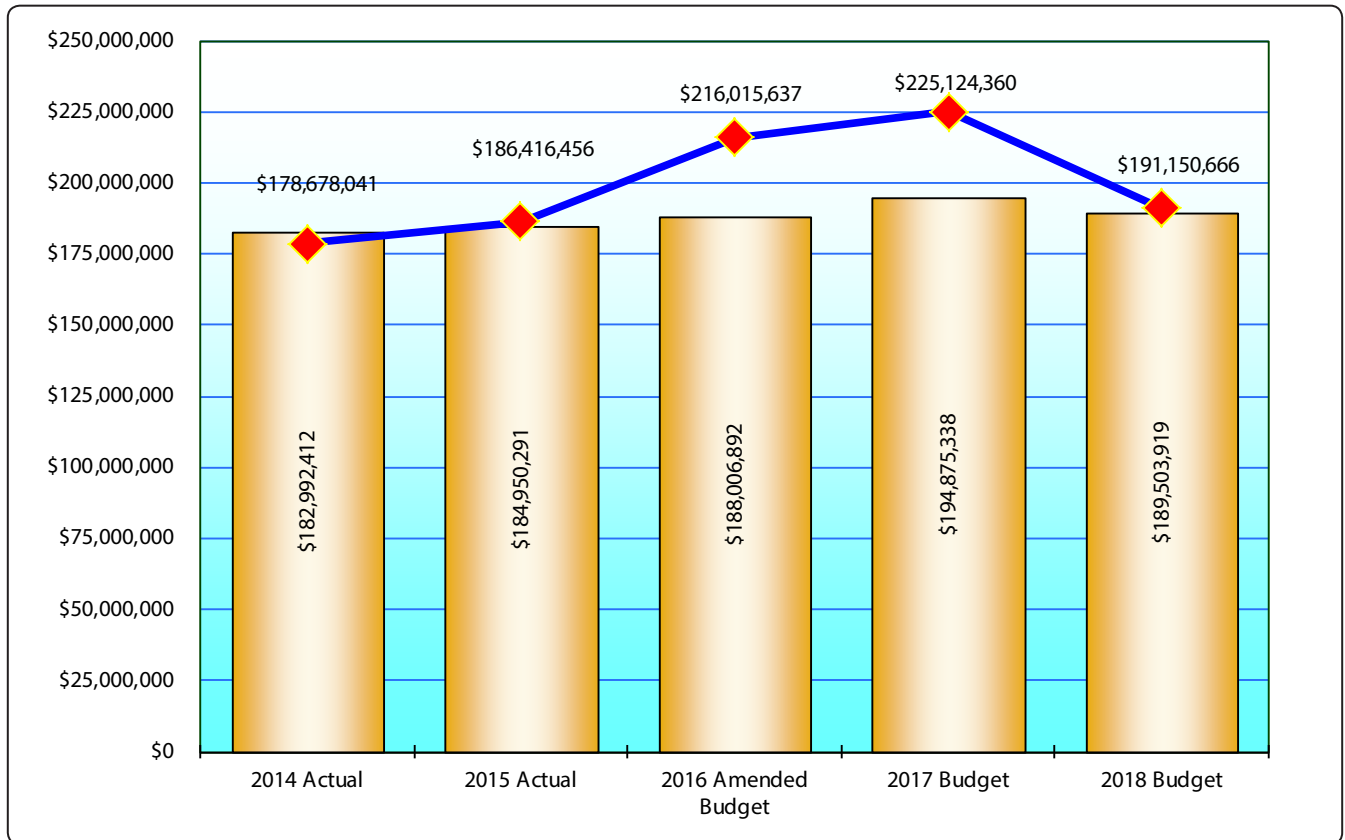
2017-2018 Budget at a Glance continued

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



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 following 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

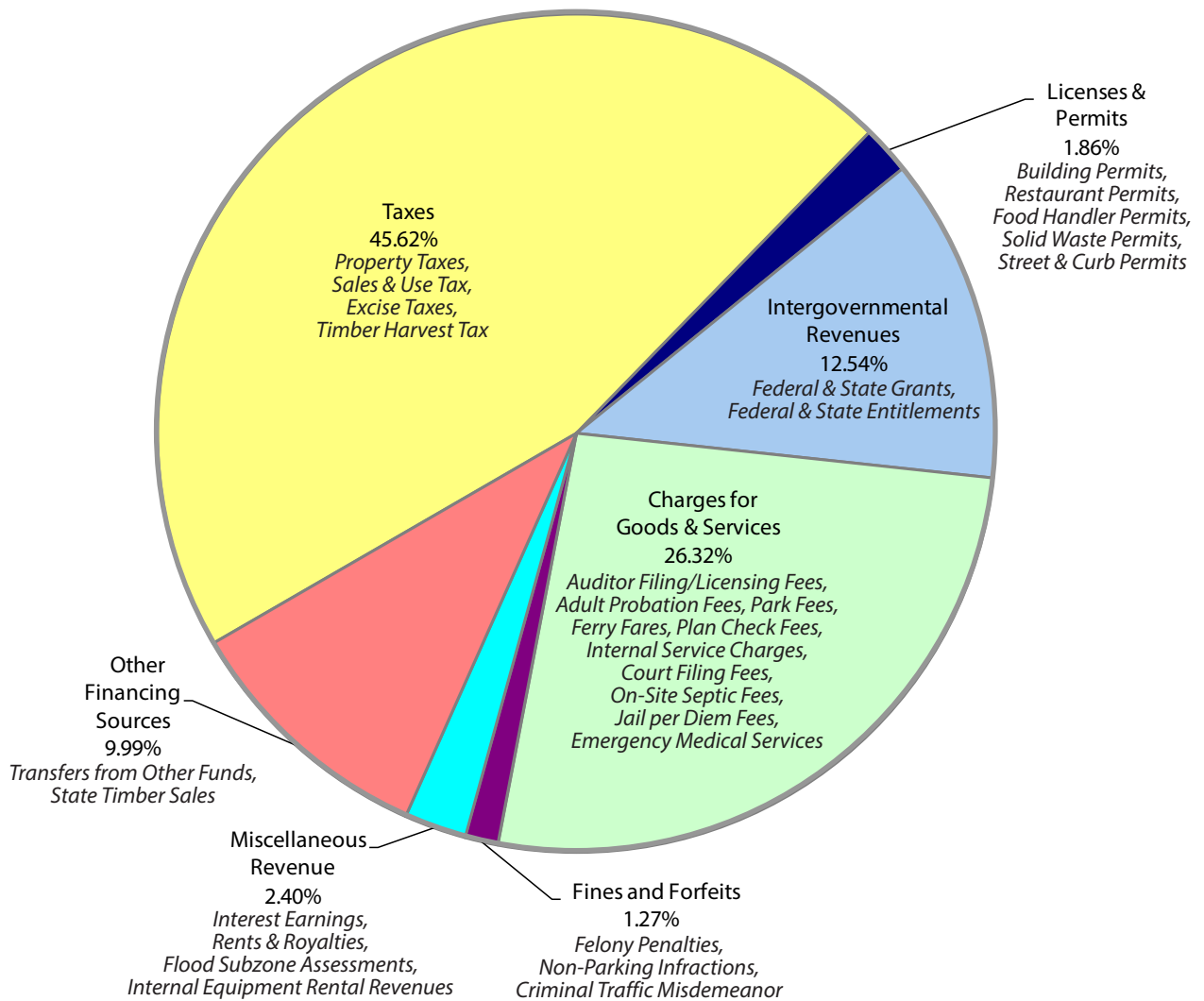
Note: These figures are for all Whatcom County funds combined.

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Revenues					
Taxes	81,875,138	83,520,080	83,565,478	88,459,591	86,893,541
Licenses & Permits	3,079,526	3,330,090	3,301,044	3,552,943	3,593,894
Intergovernmental Revenues	26,387,080	23,674,803	25,622,346	25,402,567	22,814,792
Charges for Goods & Svcs	47,990,898	49,934,882	51,787,188	50,748,690	50,437,096
Fines and Forfeits	2,580,297	3,134,957	2,742,700	2,438,450	2,435,950
Miscellaneous Revenue	5,185,977	5,339,595	4,544,227	5,055,821	4,161,496
Other Financing Sources	15,893,496	16,015,884	16,443,909	19,217,276	19,167,150
Total Revenues	182,992,412	184,950,291	188,006,892	194,875,338	189,503,919
Expenditures					
General Government	43,581,180	45,971,804	51,536,626	53,717,563	55,171,843
Public Safety	43,838,275	44,819,680	47,849,487	48,410,979	49,466,376
Utilities	963,732	711,579	697,402	834,509	771,414
Transportation	28,161,015	28,962,182	36,819,609	36,705,416	35,931,510
Natural & Economic Environment	7,961,173	7,562,169	15,480,406	12,721,445	2,989,537
Social Services	19,178,478	18,270,836	19,859,404	19,944,670	20,233,804
Culture & Recreation	4,111,155	4,404,120	5,692,999	5,263,955	5,324,915
Capital Outlay	8,353,230	7,486,559	19,009,659	16,996,512	4,362,202
Debt Service	486,311	488,418	478,589	499,227	485,920
Other Financing Uses	22,043,492	27,739,109	18,591,456	30,030,084	16,413,145
Total Expenditures	178,678,041	186,416,456	216,015,637	225,124,360	191,150,666
Excess of Revenue Over (Under) Expenditures	4,314,371	(1,466,165)	(28,008,745)	(30,249,022)	(1,646,747)

Note: Regarding negative balances in budget years – For 2017 and 2018, Whatcom County is planning for a 4% lapse in budgeted operating costs in the General Fund. For 2016, 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, and unspent contingencies for emergency situations built into public works budgets, etc.

Source of County Revenues in 2017-2018

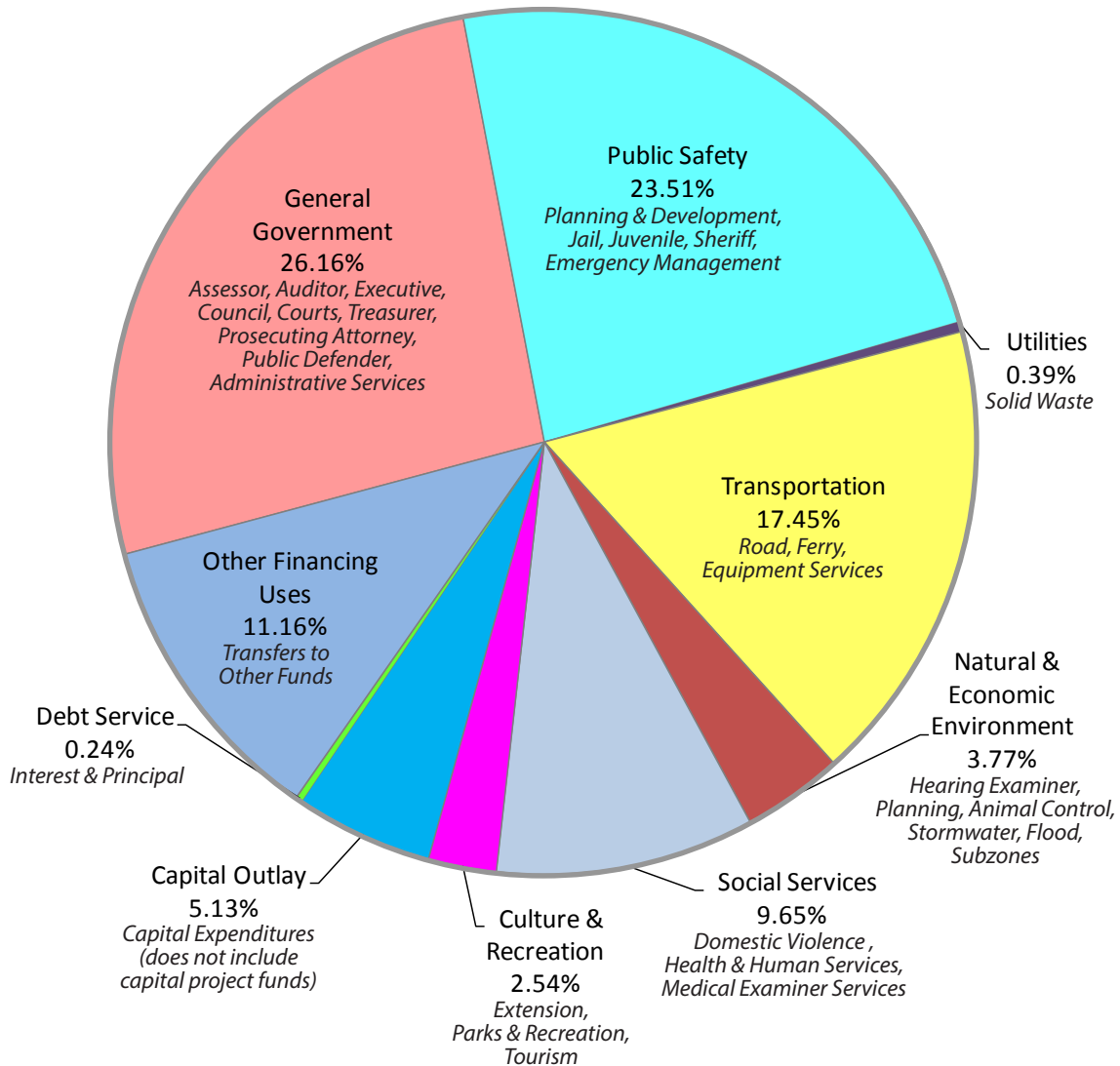
This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 37 for descriptions.

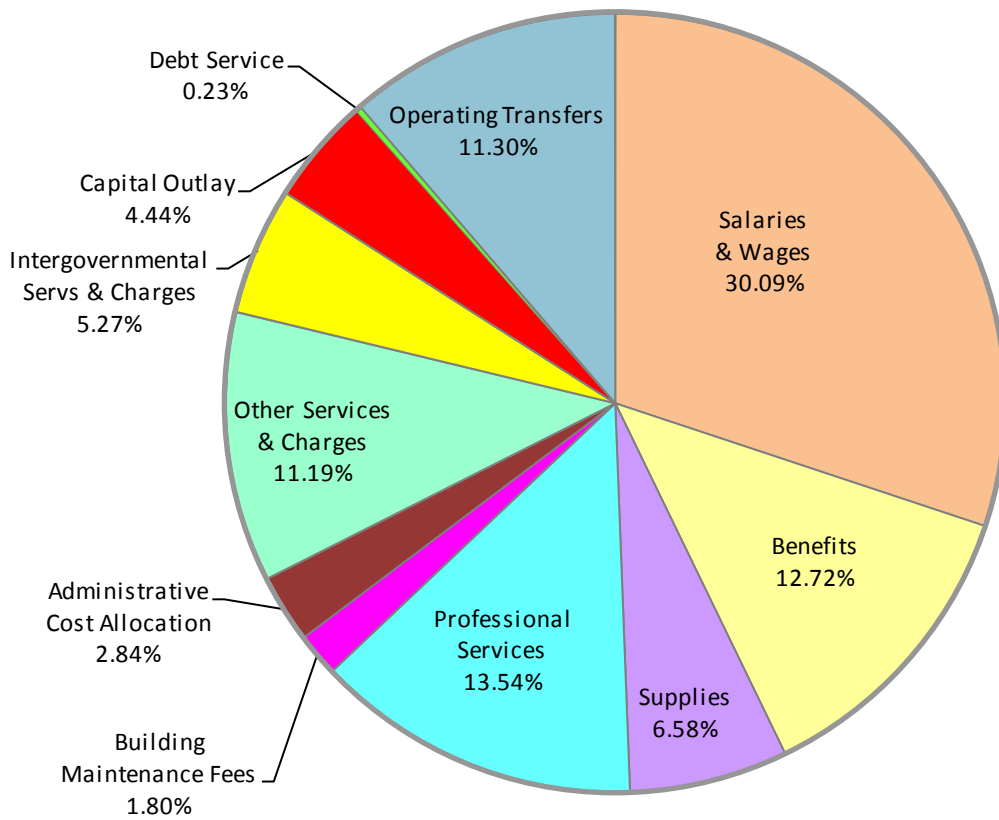
Distribution of County Expenditures in 2017-2018

This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 37 for descriptions.

Expenditures by Category in 2017-2018

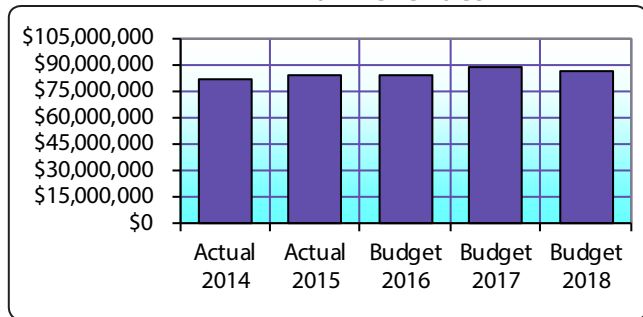


	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
ALL FUNDS					
Salaries & Wages	52,437,145	54,048,226	60,700,803	63,002,564	65,566,740
Benefits	21,934,401	22,950,903	26,292,900	26,853,389	27,506,032
Supplies	11,784,506	10,956,320	14,927,349	14,203,496	13,905,857
Professional Services	23,341,965	22,728,777	32,942,515	31,368,483	26,488,947
Building Maintenance Fees	3,192,009	3,483,437	3,483,437	3,787,785	3,900,372
Administrative Cost Allocation	6,795,547	6,100,171	6,528,326	5,971,876	6,149,512
Other Services & Charges	18,845,855	21,778,131	24,316,826	23,885,264	23,902,047
Intergovernmental Servs & Charges	10,175,967	12,387,046	18,186,200	12,315,393	10,206,445
Capital Outlay	7,640,841	3,755,918	9,567,236	13,206,799	5,763,500
Debt Service	486,311	488,418	478,589	499,227	485,920
Operating Transfers	22,043,492	27,739,109	18,591,456	30,030,084	18,226,270
TOTAL EXPENDITURES	178,678,039	186,416,456	216,015,637	225,124,360	202,101,642

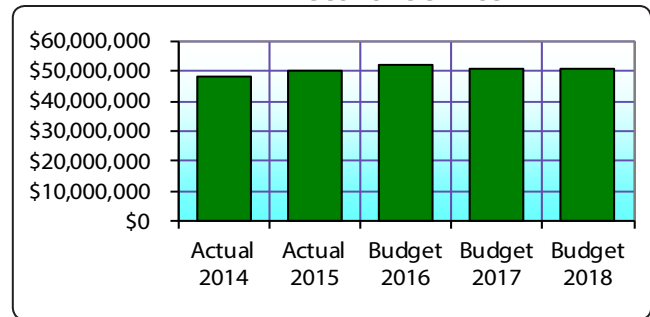
Revenue History by Type

Charts represent all Whatcom County funds combined.

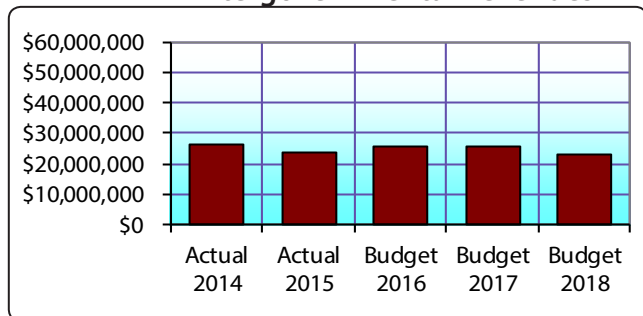
Tax Revenues



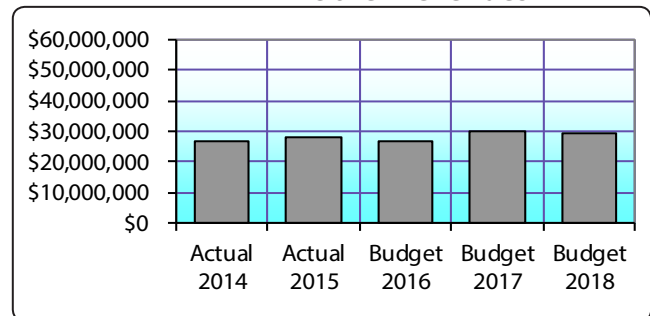
Fees for Service



Intergovernmental Revenues



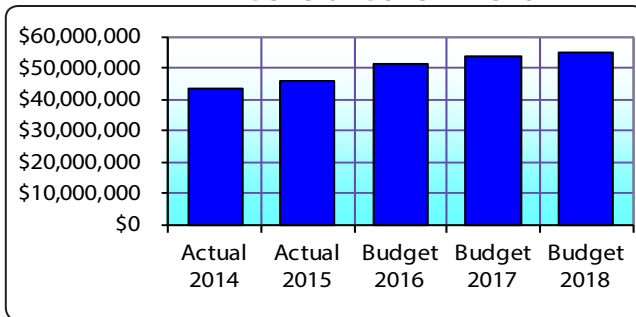
All Other Revenues



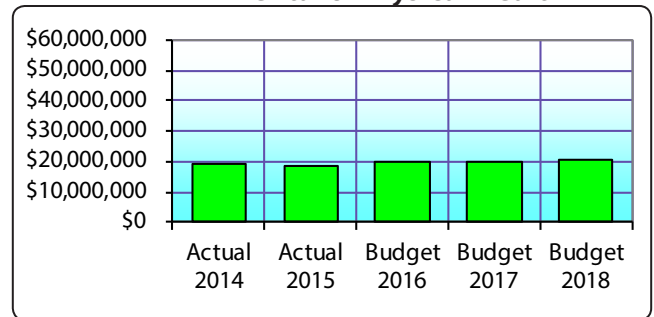
Expenditure History by Type

Charts represent all Whatcom County funds combined.

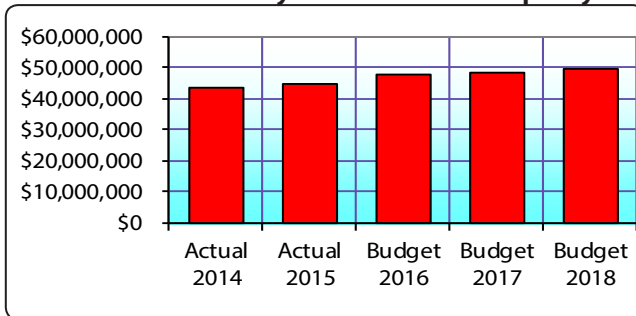
General Government



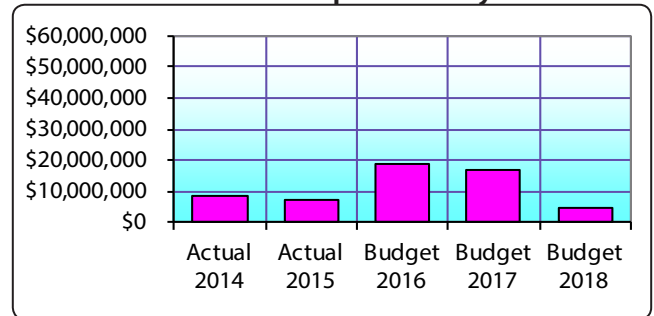
Mental & Physical Health



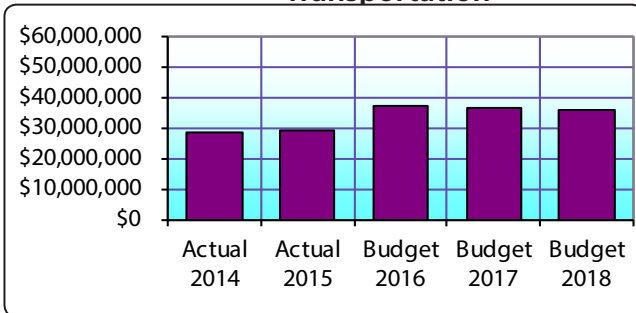
Security of Persons & Property



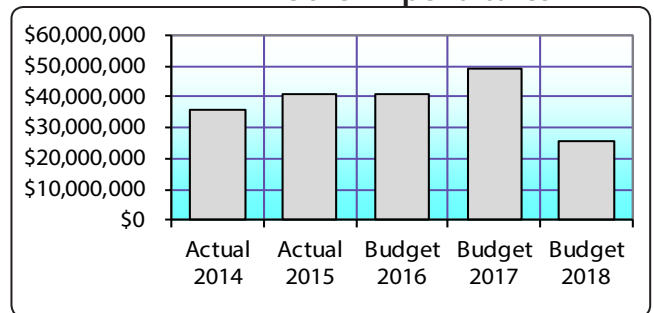
Capital Outlay



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 2017-2018 Budget in Summary

This section provides a summary of the 2017-2018 budget by department/division 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 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. It also provides funding for most of the County's NPDES activities. 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.

Summary of Budgeted Revenues and Expenditures by Fund

	Budgeted Revenue			Budgeted Expenditures		
	Budget 2016	Budget 2017	Budget 2018	Budget 2016	Budget 2017	Budget 2018
001 General Fund	79,117,544	80,367,238	81,628,376	83,511,522	85,239,796	86,649,985
108 County Road	25,347,600	26,206,353	25,938,157	30,744,026	39,827,253	25,646,417
118 Jail Fund	13,904,878	14,228,371	14,312,796	14,341,011	14,954,023	15,312,510
169 Flood Control Zone District	5,772,028	6,318,974	-	11,098,384	10,905,714	-
501 Equipment Rental & Revolving	12,205,235	11,901,423	11,787,001	16,172,264	15,786,866	14,244,518
507 Administrative Services	19,644,671	21,187,007	21,477,633	21,157,909	22,152,835	22,336,120
All Other Funds	32,014,937	34,665,972	34,359,956	38,990,522	36,257,873	26,961,116
TOTAL	188,006,893	194,875,338	189,503,919	216,015,638	225,124,360	191,150,666

Whatcom County Work Force History - 2014 to 2018

The table below shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2014-2018. 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.

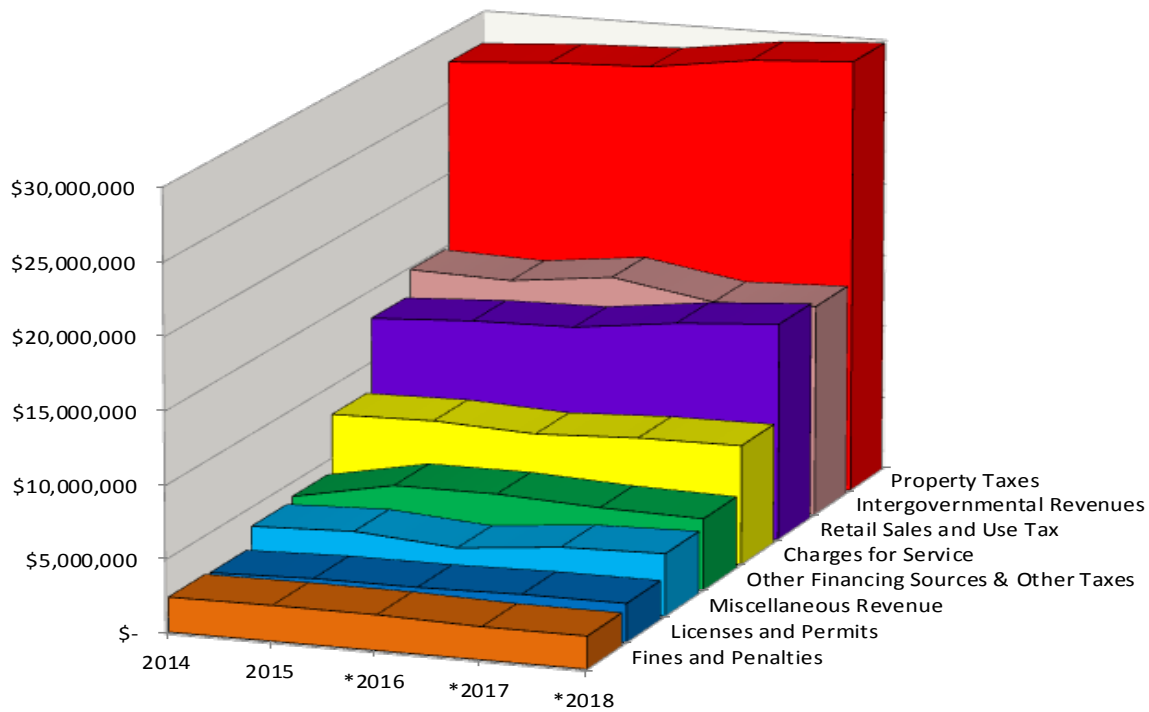
The number of Whatcom County FTEs is expected to increase seven positions over the new biennium. Administrative Services will add a net .7 FTE as it removes a .3 Special Projects Manager position and adds administrative capacity in Facilities to manage the County’s large capital project needs. The Executive will remove a .2 FTE which was also part of the Special Projects Manager position. Health will lose two positions, one from the WIC program and 1 in Environmental Health, and add two Human Service positions and a Community Health position. Parks will be adding a Park Attendant; Public Defender will add a Behavioral Health Specialist. Prosecuting Attorney will remove a clerk position and increase a civil attorney position by .2 FTE. Planning will drop an unfunded NPDES position. The Juvenile unit of Superior Court will close a .7 Nurse Practitioner position and add a new Dependency Guardian Ad Litem FTE. The Sheriff’s Office Bureau of Corrections will add one deputy and Emergency Management will add one Program Specialist. Public Works will be adding 3 FTEs over the biennium all related to NPDES activities in engineering and M&O. All position closures are currently vacant.

“Full Time Equivalent” Positions

Department		Actual 2014	Actual 2015	Amended Budget 2016	Budget 2017	Budget 2018	Change from 2014 to 2018
Administrative Services	FTE	60.55	63.80	63.80	64.50	64.50	3.95
Assessor	FTE	28.00	28.00	28.00	29.00	28.00	-
Auditor	FTE	18.00	17.00	17.00	17.00	17.00	(1.00)
County Council/Hearing Examiner	FTE	10.50	11.50	11.50	11.50	11.50	1.00
County Executive	FTE	4.70	4.70	4.70	4.50	4.50	(0.20)
District Court/District Court Probation	FTE	32.50	32.50	33.50	33.50	33.50	1.00
Health Department	FTE	71.35	75.35	78.40	79.40	79.40	8.05
Parks & Recreation	FTE	23.00	23.00	23.00	24.00	24.00	1.00
Planning & Development Services	FTE	44.00	44.50	46.00	45.00	45.00	1.00
Prosecuting Attorney	FTE	49.90	49.90	50.90	49.90	50.10	0.20
Public Defender	FTE	28.80	30.00	30.00	31.00	31.00	2.20
Public Works	FTE	154.70	161.00	162.00	164.00	165.00	10.30
Sheriff/Jail/Emergency Mgmt	FTE	194.00	193.00	194.00	196.00	196.00	2.00
Superior Court /Clerk/Juvenile	FTE	76.80	80.90	80.90	81.20	81.20	4.40
Treasurer	FTE	13.00	13.00	13.00	13.00	13.00	-
WSU Extension	FTE	2.00	2.00	2.00	2.00	2.00	-
Total Whatcom County FTE's		811.80	830.15	838.70	845.50	845.70	33.90
Percent Change from Previous Yr		0.06%	2.26%	1.03%	0.81%	0.02%	

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

General Fund Revenues



*Budget

General Fund Revenue Notes

Property Tax

In 2017, property tax revenues are budgeted at \$968,666 over 2016 budget amounts. Of this increase, \$430,000 is the result of an expected \$399 million in new construction, public utility, and personal property additions. \$332,000 is the result of a valuation appeals settlement with BP Oil Refinery which added additional new construction to the tax rolls. The remaining amount of \$207,000 is due to adjusting budgets for better collection rates. In recent years, the collection rate used for budget purposes was 97.5% of current year collections. Due to improved collection rates, that percentage has been increased to 98.4% of current year collections. Property tax revenues are estimated to increase by another \$423,000 in 2018 as a result of projecting another \$399 million in new construction, public utility, and personal property 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 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

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General Fund Revenue Notes continued

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.

Intergovernmental revenues are budgeted to decrease \$1,158,000 between 2016 and 2017 and increase \$250,000 between 2017 and 2018. 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 2016 into 2017 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 2017-2018 biennium include a Housing Rehab Community Development Block Grant (CDBG) with the Opportunity Council (\$500,000), Department of Homeland Security grants with the Sheriff's Office (\$450,000), and Substance Abuse grants in the Health Department.

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 2017 budget is \$846,000 more than the 2016 budget. 2016 revenues are expected to result in \$250,000 more than budget and 2017 and 2018 have been projected at a 3.5% growth rate. The county also 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 2017 and 2018 criminal justice tax budgets are also expected to increase at 3.5% annually over 2016 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 \$300,000 between 2016 budget and 2017 budget and about \$54,000 between 2017 and 2018. Most of the 2017 increase results from increased revenues in Auditor's filing and licensing fees, and from Health Department Medicaid administration revenues.

Other Financing Sources and Other Taxes

This category includes transfers from other funds, state timber sales, and excise taxes. Transfers are down about \$340,000 below 2016 amounts; however, after removing the effect of discontinuing a \$1 million transfer from REET II in support of Parks operations (as allowed through December 31, 2016 in accordance with RCW 84.46.035) transfers have really increased \$660,000. Large increases occurred in the current expense allocation as a result of new positions added (\$156,000), criminal justice transfer from the EMS Fund (\$125,000), and indirect cost rate transfers in the Health Department (\$276,000) mainly as a result of being able to charge the Solid Waste Fund for overhead costs.

Miscellaneous Revenue

This category includes interest on delinquent taxes, rents from Parks activities, royalties from cable company franchise fees, investment earnings and small miscellaneous amounts from various activities. Investment

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General Fund Revenue Notes continued

earnings are projected to gain \$464,000 over the 2016 budget and \$177,000 over the 2017 budget as investment rates recover from recent record lows. Investment earnings are the result of investing excess cash from the General Fund and other county and non-county funds. In addition, Parks campsite rentals are budgeted to increase \$38,000 and cable franchise fees \$110,000 over 2016 budgets.

Licenses and Permits

Licenses and permits are expected to increase \$140,000 in 2017 with building permits up \$150,000, on-site sewage permits down \$40,000, and restaurant and food service permits up \$40,000. This category also contains marriage licenses, firearms permits, and other miscellaneous license and permit activity.

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 \$181,000 per year lower than the 2016 budget. Traffic infractions are projected to be \$74,000 lower than current budget. Overall fines and penalties have fallen off, as judges now have to consider indigence when imposing these costs upon defendants.

General Fund Revenue Summary

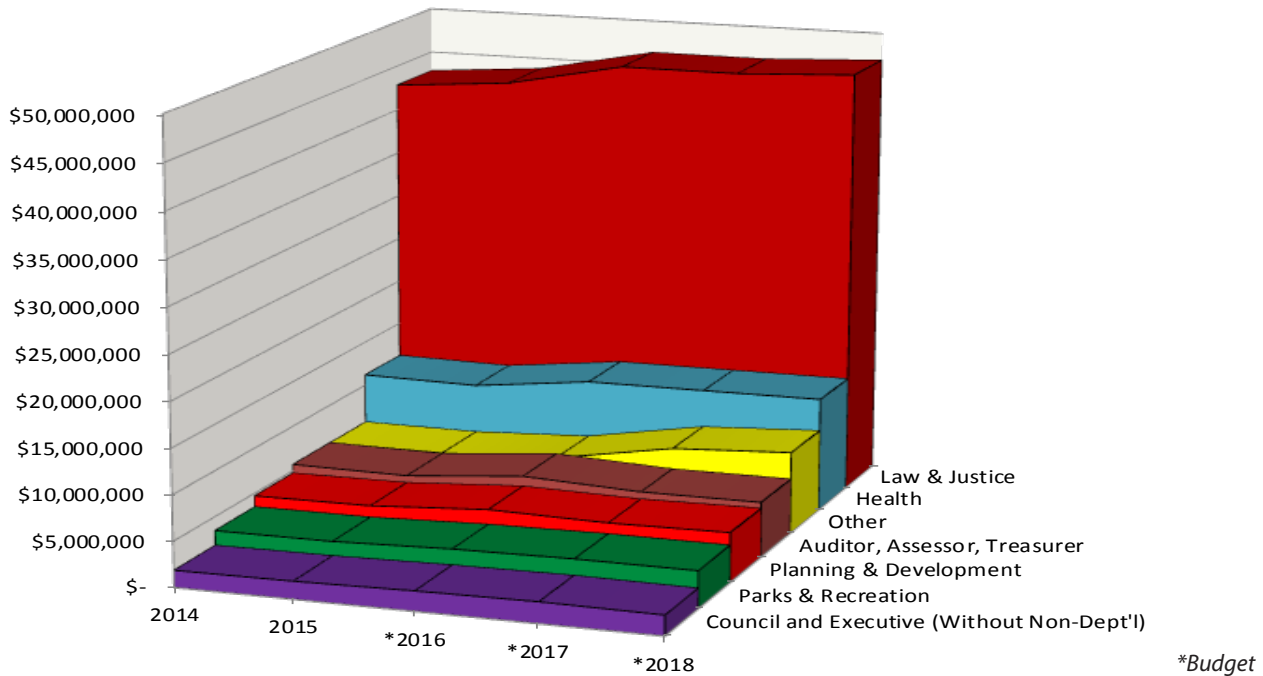
	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Property Taxes					
Property Taxes	27,817,851	28,280,057	28,524,310	29,492,976	29,915,664
Retail Sales and Use Tax					
Retail Sales and Use Tax	13,056,210	13,436,399	13,567,026	14,413,155	14,917,616
Other Taxes					
Timber Harvest Taxes	115,158	-	-	-	-
Business & Occupation Taxes	-	29,325	30,500	15,000	15,000
Excise Taxes	257,006	435,914	376,700	391,700	396,700
Total Other Taxes	372,164	465,239	407,200	406,700	411,700
Licenses and Permits					
Business Licenses & Permits	718,907	808,781	855,494	895,901	906,852
Non-Business Licenses & Permits	1,557,714	1,680,289	1,651,350	1,751,500	1,751,500
Total Licenses and Permits	2,276,621	2,489,070	2,506,844	2,647,401	2,658,352
Intergovernmental Revenue					
Federal Grants-Direct	175,073	175,073	175,073	175,073	175,073
Federal Entitlements	1,728,324	1,700,490	1,500,000	1,750,000	1,750,000
Federal Grants-Indirect	3,520,174	3,171,387	3,642,454	2,192,810	2,192,810
State Grants	5,160,438	4,929,859	5,455,712	5,105,636	5,105,636
State Shared Revenues	122,644	124,153	123,430	126,410	126,410
State Entitlements	3,123,935	3,474,357	3,453,436	3,818,126	4,043,041
Interlocal Grants-Entitlements	1,004,384	1,050,378	1,067,870	1,092,234	1,117,163
Total Intergovernmental Rev	14,834,972	14,625,697	15,417,975	14,260,289	14,510,133
Charges for Goods and Services					
Excise Taxes	341,193	-	-	-	-
Intergovernmental Services	496,298	-	-	-	-
General Government	2,605,485	3,450,257	3,080,565	3,338,947	3,388,947
Security-Persons & Property	1,190,842	1,197,505	1,154,330	1,086,642	1,087,349
Economic Environment	1,763,057	1,925,022	1,992,606	1,978,770	1,981,720
Mental & Physical Health	780,703	1,327,605	1,319,268	1,480,840	1,480,855
Culture and Recreation	292,634	255,173	294,950	269,174	269,174
Other Interfund Svc Charges	557,042	-	-	-	-
Total Charges for Goods & Svcs	8,027,254	8,155,563	7,841,719	8,154,373	8,208,045

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General Fund Revenue Summary continued

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Fines and Penalties					
Penalties on Taxes	830,856	-	-	-	-
Felony Penalties	93,785	79,455	96,500	83,250	83,250
Civil Penalties	11,400	825,459	827,000	821,000	821,000
Nonparking Infractions	1,022,175	1,140,540	1,043,000	981,500	981,500
Parking Infractions	25,052	14,088	20,500	3,100	3,100
Criminal Traffic Misdemeanors	250,895	242,512	257,500	225,000	225,000
Nontraffic Misdemeanors	44,542	39,459	55,200	32,200	32,200
Criminal Costs	100,395	92,899	121,000	93,700	93,700
Total Fines and Penalties	2,379,101	2,434,412	2,420,700	2,239,750	2,239,750
Miscellaneous Revenue					
Interest on Taxes	1,383,735	-	-	-	-
Intergovernmental Services - Shared Costs	14,600	-	-	-	-
Interest Earnings	797,293	2,177,070	1,935,686	2,413,875	2,591,066
Rents & Royalties	1,364,818	1,509,258	1,396,679	1,570,311	1,588,311
Other Interfund Misc Revenue	37,418	-	-	-	-
Contributions-Private	6,500	14,922	14,800	11,800	11,800
Other Misc Revenues	102,437	259,953	90,585	99,326	76,726
Total Miscellaneous Revenue	3,706,801	3,961,203	3,437,750	4,095,312	4,267,903
Other Financing Sources					
State Timber Sales	216,602	418,897	370,000	374,000	374,000
Other Fixed Assets	6,329	-	-	-	-
Proceeds Capital Lease	8,840	67,026	-	-	-
Operating & Residual Equity Transfer In	3,302,982	4,316,024	4,500,020	4,159,282	4,001,213
Interfund Transfer In - Debt Service	124,000	124,000	124,000	124,000	124,000
Total Other Financing Sources	3,658,754	4,925,947	4,994,020	4,657,282	4,499,213
Total General Fund	76,129,729	78,773,586	79,117,544	80,367,238	81,628,376
Percent Change from Previous Year	-5.3%	3.5%	0.4%	1.6%	1.6%

General Fund Expenditures



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

General Fund Expenditures Notes

General Fund Expenditure History

Total expenditures for the General Fund for 2017 and 2018 are \$85.2 million and \$86.6 million respectively. The 2017 and 2018 budgets are \$1.7 million and \$3.1 million more respectively than the current 2016 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 increased at 1.55% per annum from 2010 through 2015, excluding transfers for capital projects. This category accounts for 54.3% of the General Fund’s 2017-2018 budget.

Health Department

With 14.7% of the General Fund budgeted expenditures in 2017-2018, the Health Department is the second largest expenditure category. This department’s expenditures have increased at an average rate of 0.86% per year from 2010 through 2015. In keeping with its strategic plan, the Health Department is moving away from providing direct services and instead is ensuring those services are available in the community. The Health

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General Fund Expenditures Notes continued

Department receives state and federal grant revenues and charges user fees for some of its programs. General county revenues of approximately \$2.2 million per year will be used to support the Health Department's operating costs in 2017 and 2018.

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, support for emergency management services 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. "Other" also includes the budget for WSU Extension Office and a \$470,000 transfer to fund an integrated land records and permit systems software project budget. The Other General Fund category has been increased by \$2,185,000 in 2017 and by another \$666,000 in 2018 from current 2016 levels. These increases are mainly due to the project budget transfer mentioned above, wage and benefit reserves for contract settlements, and increased support for the Emergency Medical Services Advance Life Support (ALS) System. Increased ALS support is \$1.1 million in 2017 and \$1.3 million in 2018 above the \$1.4 normal General Fund contribution. The increased support is to cover funding shortfalls so the system can continue at current ambulance unit levels while a property tax measure to fund the system is considered by the voters of Whatcom County.

Assessor, Treasurer, and Auditor

The Assessor, Treasurer, and Auditor make up 7.1% of the total 2017-2018 General Fund budget. Expenditures have increased at an annual rate of 1.7% from 2010 through 2015, excluding transfers to the election reserve fund and capital costs of the Assessor Treasurer software system. Transfers to the election reserve fund fluctuate based on the number of elections held per year and which entities conduct special elections.

Planning & Development Services

Planning and Development Services make up 6.3% of the total 2017-2018 General Fund budget. Planning and Development Services expenditures decreased an average of 1.1% per year from 2010 through 2015. Building activity levels fell dramatically during the recession and just began to recover to normal levels in the last year. In 2017-2018, \$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 increased an average of 1.1% per annum from 2010 through 2015. The amount of land under Parks supervision has grown significantly over the past few years with the acquisition and development of the Lake Whatcom Reconveyance property as well as major development and renovation projects underway at South Fork Park, Lighthouse Marine, Hovander and Silver Lake. General county revenues of approximately \$2,760,000 per year will also be used to support Parks & Recreation's operating costs in 2017 and 2018.

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General Fund Expenditures Notes continued

Council and Executive (not including Non-Departmental)

County Council, including Hearing Examiner and Executive (not including Non-Departmental) make up 2.6% of the total General Fund budget. Expenditures have increased at an annual rate of 2.99% from 2010 through 2015.



General Fund Expenditures Summary

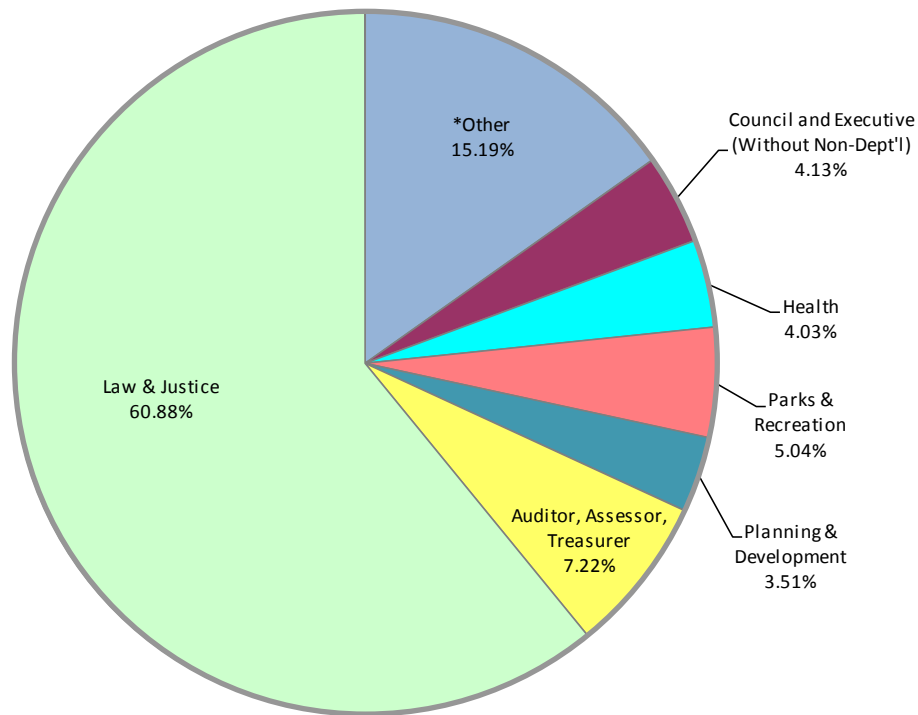
	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Law and Justice					
District Court	3,432,543	3,501,187	4,004,058	4,045,924	4,104,395
Prosecuting Attorney	5,536,250	5,759,108	6,360,345	6,439,290	6,585,840
Public Defender	3,352,016	3,490,453	3,757,087	3,981,747	4,091,868
Sheriff	13,576,263	14,674,393	15,396,860	14,858,845	14,967,526
Superior Court	8,629,932	8,910,913	9,797,770	9,899,342	10,046,908
Non-Dept - Jail Operating Transfers	5,117,229	5,081,045	5,075,170	6,117,229	6,117,229
Non-Dept - Transfers for New Jail	1,000,000	1,000,000	1,000,000	-	-
Non-Dept - LEOFF 1 & Civil Service	128,096	119,845	382,634	335,701	336,318
Non-Dept - Sheriff's 911 Dispatch	625,468	675,379	635,025	721,765	757,853
Non-Dept - Trf for Superior Ct Remodel	1,422,464	-	-	-	-
Non-Dept - Trf for Crim Justice Software	-	600,000	-	-	-
Total Law and Justice	42,820,261	43,812,323	46,408,949	46,399,843	47,007,937
Auditor, Assessor, Treasurer					
Assessor	2,721,062	2,740,018	3,246,045	3,121,698	3,096,851
Auditor	1,312,940	1,270,851	1,339,509	1,339,656	1,367,654
Operating Transfer - Elections	312,000	100,000	100,000	150,000	150,000
Treasurer	1,341,868	1,361,150	1,487,760	1,485,708	1,500,968
Assessor/Treasurer System	13,877	101,676	498,823	5,418	5,418
Total Auditor, Assessor, Treasurer	5,701,747	5,573,695	6,672,137	6,102,480	6,120,891
Planning and Development Services					
Planning and Development Services	4,713,829	4,792,125	5,566,432	5,300,873	5,470,416
Parks and Recreation					
Parks and Recreation	3,483,093	3,518,844	3,930,869	4,103,848	4,089,396
Health					
Public Health	11,196,943	11,021,357	12,514,609	12,583,373	12,648,363
Council and Executive (Without Non-Dept)					
County Council	1,231,727	1,255,365	1,469,432	1,595,780	1,485,037
County Executive	630,565	691,362	719,754	724,212	732,667
Total Council and Executive (without Non-Dept)	1,862,292	1,946,727	2,189,186	2,319,992	2,217,704

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General Fund Expenditures Summary continued

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
OTHER					
WSU Extension					
WSU Extension	390,209	403,903	449,034	480,603	486,554
Other Non-Departmental					
Medical Examiner & Morgue	467,077	505,182	517,554	525,099	531,149
911 Dispatch - Fire Related	95,852	191,354	203,823	214,014	224,715
Emergency Medical Services	1,433,000	1,385,299	1,380,737	2,500,000	2,700,000
Animal Control	395,945	389,124	397,718	388,591	386,529
General Obligation Bonds	226,338	229,688	226,983	233,988	228,000
Emergency Management Support	264,719	311,851	333,992	322,007	327,551
Capital Acquisitions	65,146	67,026	-	-	-
Leave Pay Out & Reserve Account	51,301	167,791	569,692	1,697,250	2,732,250
Pass-through Grants to Other Organizations	863,161	185,047	778,165	-	-
Support to Other Organizations	422,641	490,099	506,167	516,302	518,165
Support for PW - Noxious Weed	50,000	50,000	50,000	50,000	50,000
Trnsfr for Major Software & IT Proj Budgets	323,809	611,000	-	469,855	-
Administrative Services Projects & Transfers	528,165	545,506	617,387	765,059	718,109
Misc Non-Departmental	89,213	91,722	198,088	266,619	192,256
Total Other Non-Departmental	5,276,367	5,220,689	5,780,306	7,948,784	8,608,724
TOTAL GENERAL FUND	75,444,741	76,289,663	83,511,522	85,239,796	86,649,985
Percent Change from Previous Year	-4.8%	1.1%	9.5%	2.1%	1.7%

Undedicated General Fund Resources



Undedicated General Fund Resources Notes

General Fund Budgeted Revenues

The General Fund's 2017-2018 budgeted revenues total \$161,995,614. Of this, \$62,347,959 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$99,647,655 is not dedicated to any program area. The General Fund's undedicated resources total \$109,541,822. This amount includes the \$99,647,655 of undedicated revenue, together with \$9,894,167 of fund balance that would be used in 2017-2018 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 \$6.9 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 2017-2018 is about \$3 million.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2017-2018 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.

continued on next page

Undedicated General Fund Resources Notes continued

***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, emergency management support, support to other organizations, miscellaneous non-departmental, transfers to Administrative Services Fund, and transfers to Road Fund.

Undedicated General Fund Resources Summary

	Budget 2017-2018 Expense	Budget 2017-2018 Revenue	Budget 2017-2018 Capital	Budget 2017-2018 Undedicated
Law and Justice				
District Court	8,150,319	(3,488,158)		4,662,161
Prosecuting Attorney	13,025,130	(3,263,318)		9,761,812
Public Defender	8,073,615	(533,838)		7,539,777
Sheriff	29,826,371	(3,200,929)	(25,246)	26,600,196
Superior Court	19,946,250	(3,308,178)		16,638,072
Non-Departmental - Criminal Justice Revenues		(12,880,705)		(12,880,705)
Non-Departmental - Jail Operating Transfers	12,234,458			12,234,458
Non-Departmental - LEOFF 1 & Civil Service	672,019			672,019
Non-Departmental - Sheriff's 911 Dispatch	1,479,618			1,479,618
Total Law and Justice	93,407,780	(26,675,126)	(25,246)	66,707,408
Auditor, Assessor, Treasurer				
Assessor	6,218,549	(18,000)		6,200,549
Auditor	2,707,310	(3,147,600)		(440,290)
Operating Transfer - Elections	300,000			(851,000)
Treasurer	2,986,676	(1,151,000)		2,986,676
Assessor/Treasurer System	10,836			10,836
Total Auditor, Assessor, Treasurer	12,223,371	(4,316,600)	-	7,906,771
Planning and Development Services				
Planning and Development Services	10,771,289	(6,947,388)		3,823,901
Parks and Recreation				
Parks and Recreation	8,193,244	(2,567,161)	(102,000)	5,524,083
Health				
Public Health	25,231,736	(20,817,204)		4,414,532
Council and Executive (Without Non-Departmental)				
County Council	3,080,817	(8,480)		3,072,337
County Executive	1,456,879			1,456,879
Total Council and Executive (without Non-Dept'l)	4,537,696	(8,480)	-	4,529,216

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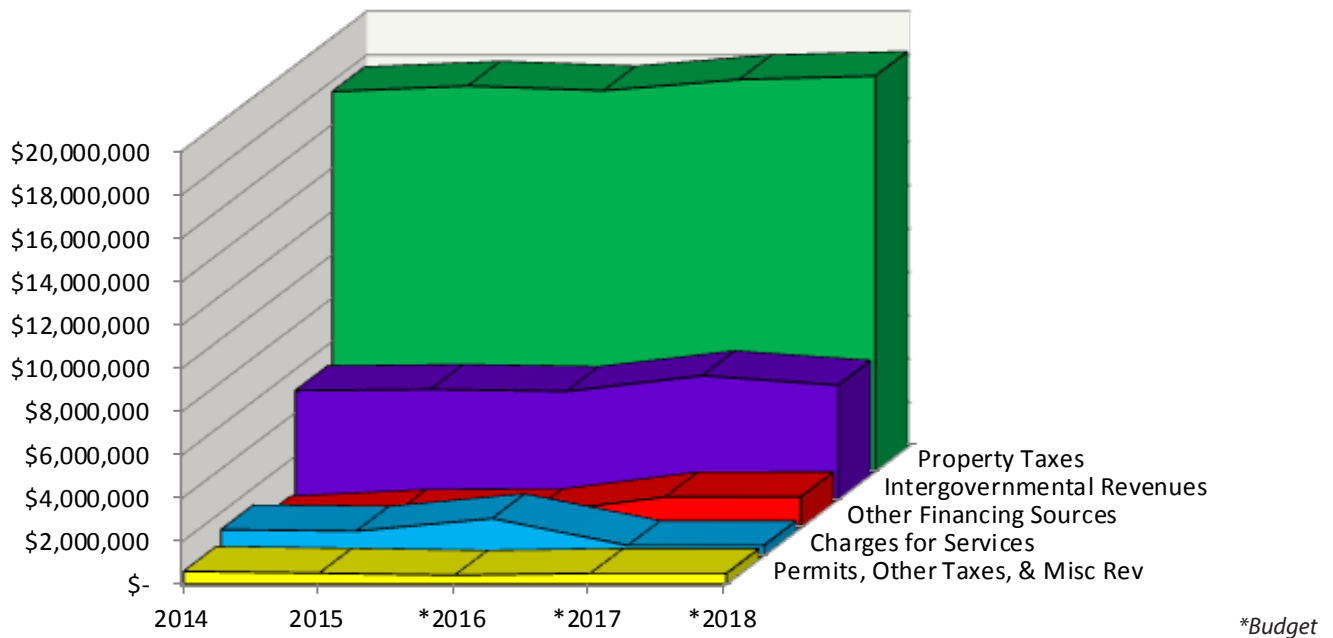
Undedicated General Fund Resources Summary continued

	Budget 2017-2018 Expense	Budget 2017-2018 Revenue	Budget 2017-2018 Capital	Budget 2017-2018 Undedicated
OTHER				
WSU Extension				
WSU Extension	967,157	(290,000)		677,157
Other Non-Departmental				
Medical Examiner & Morgue	1,056,248	(102,000)		954,248
911 Dispatch - Fire Related	438,729			438,729
Emergency Medical Services	5,200,000			5,200,000
Animal Control	775,120			775,120
General Obligation Bonds	461,988	(248,000)		213,988
Emergency Management	649,558			649,558
Leave Pay Out & Reserve Account	4,429,500			4,429,500
Support to Other Organizations	1,034,467			1,034,467
Support for PW - Noxious Weed	100,000			100,000
Transfer for Major Software & IT project budgets	469,855		(469,855)	-
Administrative Services Projects & Transfers	1,483,168		(122,400)	1,360,768
Misc Non-Departmental	458,875	(376,000)		82,875
Total Other Non-Departmental	16,557,508	(726,000)	(592,255)	15,239,253
Total Capital Acquisitions (Add to Other)			719,501	719,501
TOTAL GENERAL FUND	171,889,781	(62,347,959)	-	109,541,822

General Fund Revenues Not Assigned to Any Department

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
LAW & JUSTICE RELATED					
Criminal Justice Sales Tax	1,788,826	1,867,884	1,822,376	2,000,214	2,070,222
Gambling Excise Taxes	31,211	29,325	30,500	15,000	15,000
State Entitlements	1,552,750	1,746,055	1,732,246	2,058,927	2,283,842
Nooksack Gambling Compact	27,406	-	25,000	-	-
District Court Fines and Penalties	1,391,236	1,470,792	1,426,900	1,276,800	1,276,800
Superior Court Fines and Penalties	146,023	137,865	166,500	141,950	141,950
Public & Health Safety Sales Tax - CJ Share	700,000	675,000	675,000	800,000	800,000
Total Law & Justice Related	5,637,452	5,926,920	5,878,522	6,292,891	6,587,814
Percent Change from Previous Year	-0.7%	5.1%	-0.8%	7.0%	4.7%
UNDEDICATED GENERAL FUND REVENUES					
Property Taxes	26,417,283	26,865,873	27,103,780	28,057,246	28,479,934
Timber Harvest Tax/Forest Excise Tax	106,136	188,278	160,000	160,000	160,000
Retail Sales & Use Tax	11,266,311	11,569,578	11,744,650	12,412,941	12,847,394
Leasehold Excise Taxes	219,056	224,797	200,000	215,000	220,000
Penalties on Taxes	830,856	780,288	791,000	791,000	791,000
Interest on Taxes	1,383,735	1,259,344	1,250,000	1,250,000	1,250,000
Federal In Lieu of Taxes	1,728,324	1,700,490	1,500,000	1,750,000	1,750,000
State Shared Revenues	122,175	124,051	123,000	126,200	126,200
State In Lieu of Taxes	8,126	8,064	8,000	8,000	8,000
Seattle City Light Interlocal	1,004,384	1,027,657	1,051,470	1,075,834	1,100,763
Current Expense Allocation	274,403	883,130	909,623	1,146,597	1,180,995
Interest Earnings	624,444	879,564	633,111	1,097,730	1,274,901
Rents & Franchise Fees	667,481	749,931	703,918	815,460	845,460
Miscellaneous Revenues	138,649	(5,684)	2,870	3,500	3,500
State Timber Sales	199,609	386,195	350,000	350,000	350,000
Total Undedicated General Fund Revenues	44,990,972	46,641,557	46,531,422	49,259,508	50,388,147
Percent Change from Previous Year	-7.3%	3.7%	-0.2%	5.9%	2.3%
Total General Fund Unassigned	50,628,424	52,568,477	52,409,944	55,552,399	56,975,961
Percent Change from Previous Year	-6.6%	3.8%	-0.3%	6.0%	2.6%

Road Fund Revenues



Road Fund Revenue Notes

Property Tax

The Road Fund property tax revenue budget has been increased by \$512,000 in 2017 and another \$158,000 in 2018 over 2016 amounts to align with projected current year revenue results and expected new construction additions. A property valuation appeal case with BP Refinery has been settled and a substantial amount of new construction from the years under appeal will be added to the tax rolls in 2017.

Intergovernmental Revenues

Intergovernmental revenues are 75% state entitlements from motor vehicle fuel tax distributions for road operations, and construction. Road is also budgeted to receive \$430,000 per year in federal entitlements from federal forest monies and \$610,000 per year in state CAPA (County Arterial Preservation Account) grant funding. Grants for most large road projects are budgeted in separate project budget funds.

Other Financing Sources

Includes state timber sales and transfers from other funds. Transfers are \$777,000 more in 2017 than 2016. Charges to other Public Works Department funds for inter-departmental accounting, and administrative and overhead allocations are now accounted for in this category. Previously they were accounted for as charges for service.

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Road Fund Revenue Notes continued

Charges for Services

This category includes reimbursements from other funds and governmental entities for work performed by road crews and engineers. As mentioned above, it previously included charges to other Public Works Department funds for inter-departmental accounting, and administrative and overhead allocations.

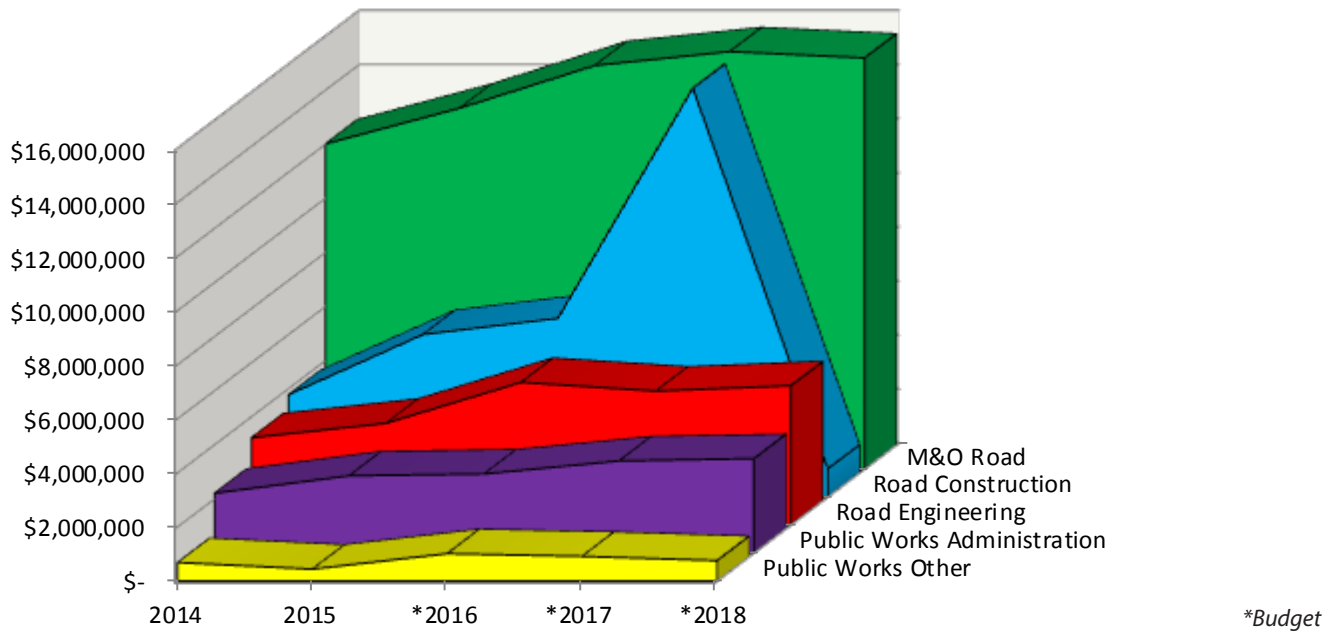
Permits, Other Taxes, and Miscellaneous

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

Road Fund Revenue Summary

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Property Taxes					
<i>Property Taxes</i>	17,519,500	17,777,926	17,562,154	18,074,851	18,233,515
Other Taxes					
Timber Harvest Taxes	143,674	-	-	-	-
Excise Taxes	39,372	296,147	238,000	257,000	257,000
<i>Total Other Taxes</i>	183,046	296,147	238,000	257,000	257,000
Licenses and Permits					
<i>Licenses and Permits</i>	142,867	135,033	134,200	134,000	134,000
Intergovernmental Revenue					
Federal Entitlements	468,756	431,850	465,000	430,000	430,000
Federal Grants-Indirect	79,772	61,177	50,000	440,000	-
State Grants	570,339	587,081	579,000	614,680	614,680
State Shared Revenues	7,485	1,640	2,000	2,000	2,000
State Entitlements	3,906,281	4,011,800	3,903,361	4,234,981	4,234,981
<i>Total Intergovernmental Rev</i>	5,032,633	5,093,548	4,999,361	5,721,661	5,281,661
Charges for Goods and Services					
Intergovernmental Svc	115,236	-	-	-	-
General Government	627,133	535,303	1,406,813	10,220	10,220
Security-Persons & Property	740	1,300	1,500	500	500
Physical Environment	11,857	-	-	-	-
Transportation	45,545	446,774	112,000	428,000	428,000
Economic Environment	53,830	163,894	206,059	46,000	46,000
Other Interfund Svc Charges	360,955	-	-	-	-
<i>Total Charges for Goods & Svcs</i>	1,215,297	1,147,270	1,726,372	484,720	484,720
Miscellaneous Revenue					
Interest Earnings	66,310	(22,377)	510	6,626	5,329
Rents & Royalties	102,995	91,716	30,910	94,612	94,612
Contributions-Private	90,000	-	-	-	-
Other Misc Revenues	3,669	1,845	5,000	5,000	5,000
<i>Total Miscellaneous Revenue</i>	262,974	71,185	36,420	106,238	104,941
Other Financing Sources					
State Timber Sales	270,564	527,221	450,000	450,000	450,000
Proceeds Capital Lease	-	12,823	-	-	-
Operating Transfer In	50,000	81,219	201,093	977,883	992,320
<i>Total Other Financing Sources</i>	320,564	621,262	651,093	1,427,883	1,442,320
Total Road Fund	24,676,881	25,142,371	25,347,600	26,206,353	25,938,157
<i>Percent Change from Previous Year</i>	-14.5%	1.9%	0.8%	3.4%	-1.0%

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. Beginning in 2015, NPDES Phase II requirements have resulted in substantial new costs. In addition to ongoing equipment costs, two staff positions were added in 2015, and another has been approved for 2017.

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 2017 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 large project budgets are recorded at \$6,200,000 in 2017. The 2017 budget contains the annual road program. The 2018 budget only includes undistributed engineering wages and benefits and division administrative costs. The actual 2018 construction budget will be adopted during the mid-biennium adjustments after the annual road program has been approved by Council.

Road Engineering

The cost of providing accurate information related to roads, such as surveys, traffic, development, bridge inspections and drainage. Includes the cost of improving the safety of roads through accident investigation and operation studies; as well as the cost of maintaining the pavement management system. Beginning in 2015, there has been a significant increase in costs related to meeting NPDES Phase II requirements. Two staff

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Road Fund Expenditure Notes continued

positions were added for this purpose in 2015, one more will be added in 2017, and one in 2018.

Public Works Administration

The cost of providing overall management direction, accounting, and support services to all of the Public Works Department. Also includes special programs, safety and training, and real estate activities. In addition, Road's transfer to fund 45% of Ferry operation costs and Road's share of the permit system software replacement project is included (2017 only).

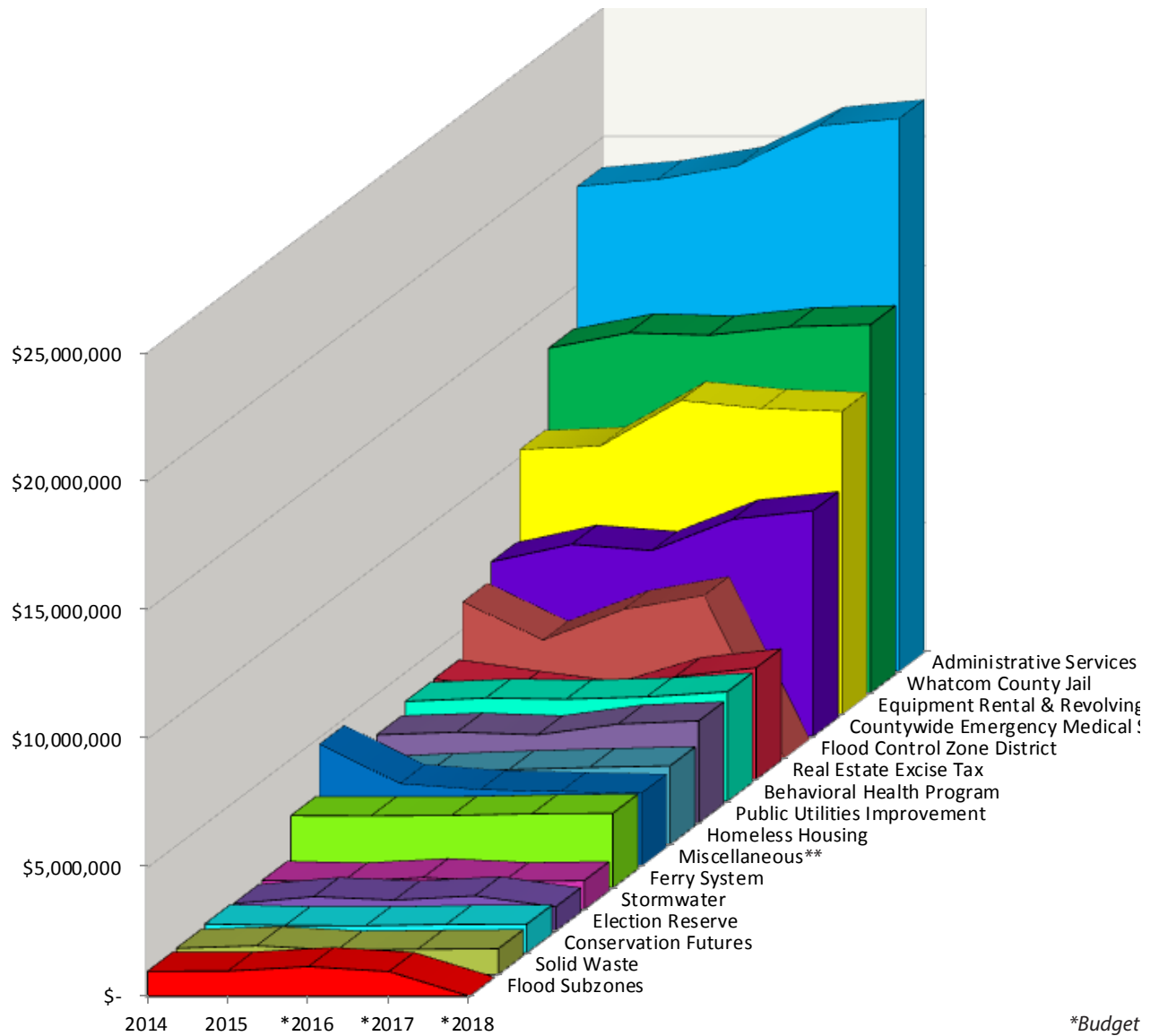
Public Works Other

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.

Road Fund Expenditures Summary

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Public Works Administration	2,213,523	2,857,255	2,926,018	3,405,809	3,493,964
Road Engineering	3,228,945	3,764,165	5,277,256	4,953,903	5,152,393
M&O Road	12,019,023	13,345,220	14,920,026	15,435,369	15,201,427
Road Construction	3,778,596	6,011,354	6,607,137	15,118,001	1,041,366
Public Works Other	685,714	439,746	1,013,589	914,171	757,267
TOTAL ROAD FUND	21,925,801	26,417,740	30,744,026	39,827,253	25,646,417
<i>Percent Change from Previous Year</i>	<i>-27.9%</i>	<i>20.5%</i>	<i>16.4%</i>	<i>29.5%</i>	<i>-35.6%</i>

Other Funds Revenues



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

Other Funds Revenue Summary

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Administrative Services Fund					
Administrative Services Fund	18,838,133	19,113,883	19,644,671	21,187,007	21,477,633
Whatcom County Jail Fund					
Whatcom County Jail Fund	13,396,596	13,992,733	13,904,878	14,228,371	14,312,796
Equipment Rental and Revolving Fund					
Equipment Rental and Revolving Fund	10,306,385	10,436,936	12,205,235	11,901,423	11,787,001
Countywide Emergency Medical Services					
Countywide EMS Fund	6,782,270	7,463,409	7,219,243	8,438,952	8,771,492
Flood Control Zone District Fund					
Flood Control Zone District Fund	6,068,488	4,586,243	5,772,028	6,318,974	-
Flood Subzone Funds					
Lynden/Everson	37,735	37,084	36,907	37,788	-
Sumas/Nooksack	116,720	115,715	113,595	114,960	-
Acme/Van Zandt	25,211	23,265	22,826	23,382	-
Samish Watershed	18,432	18,094	18,380	19,139	-
Birch Bay Watershed	777,225	785,019	963,180	766,500	-
Total Flood Subzone Funds	975,323	979,177	1,154,888	961,769	-
Behavioral Health Program Fund					
Behavioral Health Program	3,883,862	4,013,966	3,969,768	4,061,375	4,256,375
Public Utilities Improvement Fund					
Public Utilities Improvement Fund	3,426,611	3,531,537	3,428,421	3,846,898	3,968,341
Homeless Housing Fund					
Homeless Housing Fund	2,663,513	2,802,529	2,913,906	2,999,800	3,062,320
Ferry System Fund					
Ferry System Fund	2,811,896	2,801,689	2,818,033	2,885,499	2,905,345
Real Estate Excise Tax Funds I & II					
Total Real Estate Excise Tax Funds	3,918,188	3,474,743	3,061,537	4,001,420	4,346,068
Stormwater Fund					
Stormwater Fund	1,136,231	1,078,746	1,242,390	1,091,194	1,127,366
Election Reserve Fund					
Election Reserve Fund	1,074,291	1,348,583	1,214,372	1,380,468	947,300
Conservation Futures Fund					
Conservation Futures Fund	1,131,018	1,068,271	1,060,058	1,108,538	1,124,922
Solid Waste Fund					
Solid Waste Fund	1,022,880	1,122,561	950,560	983,560	1,007,110

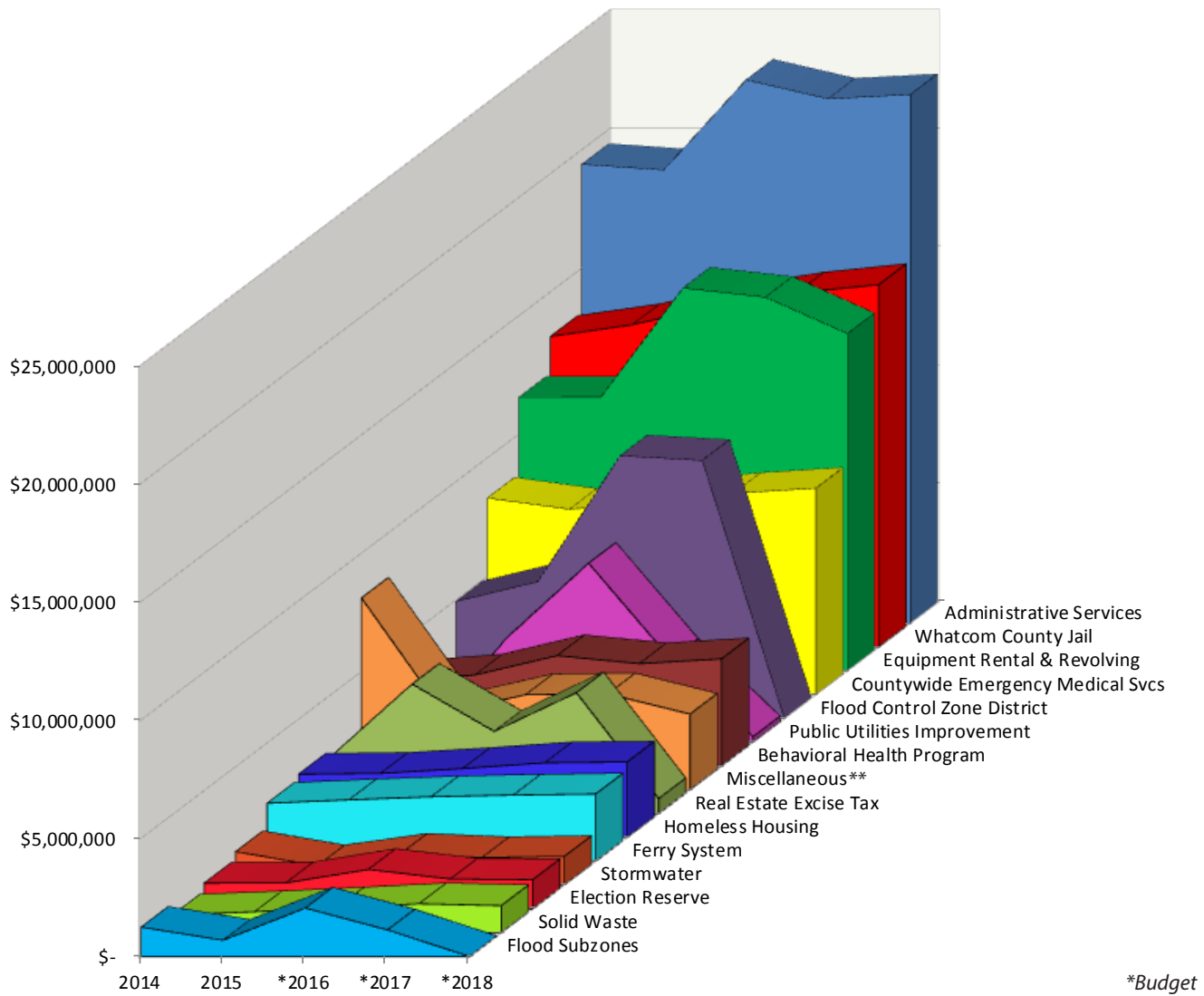
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Other Funds Revenue Summary continued

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Miscellaneous Funds					
Veteran's Relief Fund	277,254	285,298	284,530	292,230	292,230
Low Income Housing Projects	164,359	192,478	227,500	205,000	215,250
Parks Special Revenue Fund	1,678,190	84,011	132,886	87,242	88,363
WC Trial Court Improvement	49,105	56,362	48,554	45,000	45,000
WC Convention Center	616,077	579,017	570,000	625,000	625,000
Victim-Witness Fund	106,006	100,005	108,350	91,250	91,250
Road Improvement District #1	22,072	23,089	22,468	23,323	23,323
Road Improvement District #2	3,320	3,088	3,168	2,250	2,315
Road Improvement District #7	2,520	2,726	2,522	2,482	2,482
Whatcom County Drug Fund	170,050	696,750	281,000	173,500	173,500
Auditor's O&M	160,899	174,049	150,050	150,050	150,050
Emergency Management Fund	930,956	470,313	611,515	657,759	667,729
Pt Roberts Fuel Tax	100,006	80,074	75,000	75,000	-
2010 Ltd Tax GO Bond	467,471	471,613	464,218	476,413	466,825
Total Miscellaneous Funds	4,748,286	3,218,873	2,981,761	2,906,499	2,843,317
TOTAL OTHER FUNDS	82,183,971	81,033,879	83,541,749	88,301,747	81,937,386
Percent Change from Previous Year	10.3%	-1.4%	3.1%	5.7%	-7.2%

NOTE: Flood Control Zone District, Subzones, and Pt. Roberts Fuel Tax Funds adopt annual budgets in accordance with state law. The 2018 budgets will be adopted in November 2017.

Other Funds Expenditures



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



Other Funds Expenditures Summary

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Administrative Services Fund					
Administrative Services Fund	19,390,449	19,149,472	22,957,909	22,152,835	22,336,120
Equipment Rental and Revolving Fund					
Equipment Rental and Revolving Fund	11,556,005	11,563,601	16,172,264	15,786,866	14,244,518
Whatcom County Jail Fund					
Whatcom County Jail Fund	13,116,012	13,614,569	14,396,011	14,954,023	15,312,510
Countywide Emergency Medical Services					
Countywide EMS Fund	8,309,143	7,832,199	8,129,339	8,505,898	8,723,812
Flood Control Zone District Fund					
Flood Control Zone District Fund	4,939,012	5,779,463	11,098,384	10,905,714	-
Flood Subzone Funds					
Lynden/Everson	18,245	21,772	150,000	150,000	-
Sumas/Nooksack	156,313	11,778	341,000	207,500	-
Acme/Van Zandt	5,920	-	33,830	36,670	-
Samish Watershed	12,342	13,929	18,250	17,500	-
Birch Bay Watershed	1,054,308	644,388	1,508,574	716,742	-
Total Flood Subzone Funds	1,247,128	691,867	2,051,654	1,128,412	-
Behavioral Health Program Fund					
Behavioral Health Program	3,587,676	3,848,045	4,664,762	4,325,596	4,529,305
Homeless Housing Fund					
Homeless Housing Fund	2,676,604	2,710,979	2,913,906	3,159,273	3,189,478
Real Estate Excise Tax Funds I & II					
Total Real Estate Excise Tax Funds	2,385,993	5,476,190	3,477,264	5,111,812	634,594
Ferry System Fund					
Ferry System Fund	2,453,806	2,599,706	2,727,640	2,800,718	2,844,820
Stormwater Fund					
Stormwater Fund	1,418,476	817,675	1,301,943	1,165,060	1,212,106
Public Utilities Improvement Fund					
Public Utilities Improvement Fund	265,688	4,397,993	7,568,067	3,511,024	235,600
Election Reserve Fund					
Election Reserve Fund	1,091,376	1,104,312	1,669,185	1,267,266	1,238,185
Solid Waste Fund					
Solid Waste Fund	754,396	887,898	1,049,730	1,227,155	1,149,808

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Other Funds Expenditures Summary continued

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Budget 2018
Miscellaneous Funds					
Veteran's Relief Fund	346,363	302,883	348,363	318,775	295,488
Low Income Housing Projects	174,128	171,893	234,076	205,000	215,250
Parks Special Revenue	77,268	104,000	110,000	100,000	100,000
WC Trial Court Improvement	102,834	27,914	40,484	183,730	23,787
WC Convention Center	526,765	593,427	628,980	659,400	659,400
Victim-Witness Fund	106,920	103,287	114,061	94,444	98,901
Road Improvement District #1	27,934	27,061	29,193	32,323	26,739
Road Improvement District #2	1,978	1,948	2,183	2,388	2,488
Road Improvement District #7	2,635	2,653	2,962	3,182	3,282
Whatcom County Drug Fund	169,847	364,823	343,984	642,984	153,500
Auditor's O&M	180,287	240,873	165,449	165,754	115,759
Emergency Management Fund	940,158	455,640	701,515	724,951	741,809
Pt Roberts Fuel Tax	-	-	150,000	150,000	-
Conservation Futures	4,910,921	280,214	686,064	296,315	300,180
2010 Ltd Tax GO Bond	468,066	472,570	464,218	476,413	466,825
County Parks Improvement	79,630	85,900	-	-	-
Total Miscellaneous Funds	8,115,734	3,235,086	4,021,532	4,055,659	3,203,408
TOTAL OTHER FUNDS	81,307,498	83,709,055	104,199,590	100,057,311	78,854,264
Percent Change from Previous Year	1.2%	3.0%	24.5%	-4.0%	-21.2%

NOTE: Flood Control Zone District, Subzones, and Pt. Roberts Fuel Tax Funds adopt annual budgets in accordance with state law. The 2018 budgets will be adopted in November 2017.

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 2017 Administrative Service's charges for its services and self-insurance rates increased \$1,542,336, or 7.85%, over 2016 budgeted amounts. Self-insurance rates increased \$898,000 mainly due to increases in health insurance and workers compensation premiums based on claims history. A modest amount of unemployment insurance premiums were reinstated to maintain an adequate fund balance. The 2017 Administration Cost Allocation increased \$169,000, or 2.9%, over the 2016 allocation. 2018 allocation is 3% higher than 2017. The 2017 building maintenance fee allocation increased \$354,000, or 10.3%, over 2016 due to the addition of a Projects and Operations Manager to oversee major capital projects, increases in other countywide allocations to Facilities, and the addition of alarm lines and security video upgrade costs. The Technology Repair & Replacement funding increased by \$250,000 as a new schedule was developed to replace Public Works and Sheriff's Office deputy computers.

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 \$6.1 million per year to the Jail Fund to support Corrections Bureau operating costs. Corrections Bureau costs are projected to rise \$558,012 between 2016 and 2017 due to wage contract settlements, the addition of one FTE corrections deputy, and higher building maintenance costs. The General Fund transfer to the Jail had to increase by \$1 million to cover increased costs and lower utilization by the tribes and municipalities due to constraints on the number of inmates the Main Jail can accommodate.

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 \$4.2 million in 2017 and \$3.75 million in 2018 for fleet replacements that will be paid out of fund equity.

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 \$800,000 per year in 2017-2018 from the criminal justice portion of the fund to the General Fund to

continued on next page

Other Funds Revenues and Expenditures Notes continued

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. These revenues include the EMS sales tax, user fees and a \$1.4 million transfer from the General Fund in support of these services. Contracts purchasing services were executed with the City of Bellingham and Fire District 7 for 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. Current levels of funding are inadequate to maintain the levels of service in place. A property tax measure is before the voters of Whatcom County on the November 2016 ballot. As the results of the election are unknown at this time, the Executive recommended budget includes an additional \$1.1 million General Fund transfer in 2017 and \$1.3 million in 2018 to fill the EMS system-funding gap.

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 2017 is anticipated to be about \$3.5 million. In 2017, the District expects to receive \$2.35 million from various grants and spend about \$3.7 million for flood hazard reduction projects on Swift Creek, the Deming levee, and in Marietta. Flood expects to spend \$540,000 on repair and maintenance projects for Appel culvert and the Marine Drive Levee and \$602,000 on the Comprehensive Flood Hazard Management Plan update for the Lower Nooksack. In addition, Flood will be partially funding NPDES Phase II activities in the Road Fund (\$145,000) and partially funding the land records permit software system replacement (\$117,000). Flood will also transfer funding of \$993,108 to fund Stormwater operating costs in 2017. According to state law (RCW 86.15.140), the Flood Fund and its subzones adopt annual budgets; therefore, a 2018 budget for these funds is not included.

Behavioral Health Program Fund

Used to account for the .1% behavioral health sales tax adopted by the County Council. This fund provides funding for Adult Drug Court, Family Treatment Court, Behavioral Health Unit in District Court Probation, Mental Health Court, school prevention services, housing, community mental and behavioral health services, and psychiatric services in the Whatcom County Jail. One Mental Health Court case specialist FTE will be added in this fund in 2017.

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 .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are generally used for debt service payments on local infrastructure improvements, as well as other capital project expenditures. The proceeds in REET

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Other Funds Revenues and Expenditures Notes continued

II are used to fund parks, road and stormwater projects. \$4,863,466 in 2017 and \$385,000 in 2018 has been budgeted to provide funding for Facilities, Stormwater and Parks infrastructure repairs, maintenance and 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. Stormwater capital projects are generally funded by REET II in separate capital project funds. Stormwater's 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.

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 2017 will support \$1 million of county facility capital projects for courthouse improvements and repairs. In addition, the 2017 budget will provide a \$2 million loan to the Port of Bellingham for its C Street Terminal project.

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 \$150,000 per year are budgeted to subsidize election activities.

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 related services to county residents. Services include outreach and education programs for waste reduction, operation of the Disposal of Toxics facility, support for the Master Composter program, and landfill monitoring

Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000.

2017 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2017 Balance	Expenditures 2017	Revenues 2017	*Estimated Ending 2017 Balance
001	General Fund	15,143,490	(85,239,796)	80,367,238	10,270,932
108	County Road	26,856,627	(39,827,253)	26,206,353	13,235,727
109	Election Reserves	596,400	(1,267,266)	1,380,468	709,602
114	Veterans Relief	593,444	(318,775)	292,230	566,899
118	Whatcom County Jail	1,671,504	(14,954,023)	14,228,371	945,852
121	Low-Income Housing Projects	85,632	(205,000)	205,000	85,632
122	Homeless Housing	286,631	(3,159,273)	2,999,800	127,158
123	Stormwater	694,014	(1,165,060)	1,091,194	620,148
124	Behavioral Health Program	5,698,860	(4,325,596)	4,061,375	5,434,639
126	Parks Special Revenue	1,564,812	(100,000)	87,242	1,552,054
130	Countywide Emergency Medical Services	197,385	(8,505,898)	8,438,952	130,439
135	WC Trial Court Improvement	216,092	(183,730)	45,000	77,362
140	Solid Waste	2,409,643	(1,227,155)	983,560	2,166,048
141	WC Convention Center	1,271,137	(659,400)	625,000	1,236,737
142	Victim Witness	14,048	(94,444)	91,250	10,854
154	Road Improve #1	12,416	(32,323)	23,323	3,416
155	Road Improve #2	5,577	(2,388)	2,250	5,439
159	Road Improve #7	1,500	(3,182)	2,482	800
165	WC Drug Fund	655,409	(642,984)	173,500	185,925
166	Auditor's O&M	362,459	(165,754)	150,050	346,755
167	Emergency Management	176,668	(724,951)	657,759	109,476
169	Flood Control Zone	9,166,172	(10,905,714)	6,318,974	4,579,432
170	Pt. Roberts' Fuel Tax	897,675	(150,000)	75,000	822,675
175	Conservation Futures	2,851,893	(296,315)	1,108,538	3,664,116
245	2010 Ltd Tax GO & Refund Bond	360	(476,413)	476,413	360
324	REET II	2,609,466	(2,145,135)	2,000,710	2,465,041
326	REET I	3,965,010	(2,966,677)	2,000,710	2,999,043
332	Public Utilities Improvement	21,592,107	(3,511,024)	3,846,898	21,927,981
444	Ferry System	2,310,319	(2,800,718)	2,885,499	2,395,100
501	ER&R	17,878,913	(15,786,866)	11,901,423	13,993,470
507	Administrative Services	11,097,958	(22,152,835)	21,187,007	10,132,130
16921	Lynden/Everson Sub-Zone	241,184	(150,000)	37,788	128,972
16922	Sumas/Nooksack/Everson Sub-Zone	1,060,841	(207,500)	114,960	968,301
16923	Acme/Van Zandt Sub-Zone	269,903	(36,670)	23,382	256,615
16924	Samish Watershed Sub-Zone	96,260	(17,500)	19,139	97,899
16925	Birch Bay Sub-Zone	1,403,777	(716,742)	766,500	1,453,535
	Total	133,955,586	(225,124,360)	194,875,338	103,706,564

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

2018 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2018 Balance	Expenditures 2018	Revenues 2018	*Estimated Ending 2018 Balance
001	General Fund	10,270,932	(86,649,985)	81,628,376	5,249,323
108	County Road	13,235,727	(25,646,417)	25,938,157	13,527,467
109	Election Reserves	709,602	(1,238,185)	947,300	418,717
114	Veterans Relief	566,899	(295,488)	292,230	563,641
118	Whatcom County Jail	945,852	(15,312,510)	14,312,796	(53,862)
121	Low-Income Housing Projects	85,632	(215,250)	215,250	85,632
122	Homeless Housing	127,158	(3,189,478)	3,062,320	-
123	Stormwater	620,148	(1,212,106)	1,127,366	535,408
124	Behavioral Health Program	5,434,639	(4,529,305)	4,256,375	5,161,709
126	Parks Special Revenue	1,552,054	(100,000)	88,363	1,540,417
130	Countywide Emergency Medical Services	130,439	(8,723,812)	8,771,492	178,119
135	WC Trial Court Improvement	77,362	(23,787)	45,000	98,575
140	Solid Waste	2,166,048	(1,149,808)	1,007,110	2,023,350
141	WC Convention Center	1,236,737	(659,400)	625,000	1,202,337
142	Victim Witness	10,854	(98,901)	91,250	3,203
154	Road Improve #1	3,416	(26,739)	23,323	-
155	Road Improve #2	5,439	(2,488)	2,315	5,266
159	Road Improve #7	800	(3,282)	2,482	-
165	WC Drug Fund	185,925	(153,500)	173,500	205,925
166	Auditor's O&M	346,755	(115,759)	150,050	381,046
167	Emergency Management	109,476	(741,809)	667,729	35,396
169	Flood Control Zone**	4,579,432	-	-	4,579,432
170	Pt. Roberts' Fuel Tax**	822,675	-	-	822,675
175	Conservation Futures	3,664,116	(300,180)	1,124,922	4,488,858
245	2010 Ltd Tax GO & Refund Bond	360	(466,825)	466,825	360
324	REET II	2,465,041	(364,196)	2,173,034	4,273,879
326	REET I	2,999,043	(270,398)	2,173,034	4,901,679
332	Public Utilities Improvement Fund	21,927,981	(235,600)	3,968,341	25,660,722
444	Ferry System	2,395,100	(2,844,820)	2,905,345	2,455,625
501	ER&R	13,993,470	(14,244,518)	11,787,001	11,535,953
507	Administrative Services	10,132,130	(22,336,120)	21,477,633	9,273,643
16921	Lynden/Everson Sub-Zone**	128,972	-	-	128,972
16922	Sumas/Nooksack/Everson Sub-Zone**	968,301	-	-	968,301
16923	Acme/Van Zandt Sub-Zone**	256,615	-	-	256,615
16924	Samish Watershed Sub-Zone**	97,899	-	-	97,899
16925	Birch Bay Sub-Zone**	1,453,535	-	-	1,453,535
	Total	103,706,564	(191,150,666)	189,503,919	102,059,817

* 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 District, Subzones, and Pt. Roberts Fuel Tax Funds can only adopt one-year budgets.

Project Budgets

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

Parks and Recreation Department

Hovander Maintenance Building and Demolition of Old Building

This project consists of the demolition, removal, and site restoration for two buildings at Hovander Park and the construction of a new park shop. The old storage barn at the entrance to the boat launch and the current shop building will be removed. These buildings have deteriorated supports, foundation failures and are no longer functional. The old shop building, which was once a machine shed will be photo documented before removal for historical reference. This building is prone to seasonal flooding and does not meet code for use as a shop. The large open barn once used for cattle is not secure, has had transient use and failing structural supports and fasteners. This is a structure that was part of the original park acquisition and used on an interim basis primarily for storage of surplus materials. It currently is a hazard and attractive nuisance.

A new shop building will be constructed in an area of the park with a higher elevation not subject to flooding. For safety and functional purposes, it will also be located out of the core activity area of the park and visually screened.

Project Budget	Estimated Project Cost	Expenditures to Date	Adopted Project Budget
Repairs and Maintenance	275,000	-	275,000
Total	275,000	-	275,000

Project Funding	Estimated Project Revenues	Revenue to Date	Adopted Project Budget
Real Estate Excise Tax II Fund Transfer	275,000	-	275,000
Total	275,000	-	275,000

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Project Budgets continued

Parks and Recreation Department (continued)

Lake Whatcom Park Trail Development

This project implements the first phase of the Lookout Mountain Forest Preserve and Lake Whatcom Park Recreational Trail Plan. Included in the plan are construction of trails, bridges, overlooks, rest stops and other improvements to serve park users.

Project Budget	Estimated Project Cost	Expenditures to Date	Adopted Project Budget
Other Improvements	443,000	-	443,000
Total	443,000	-	443,000

Project Funding	Estimated Project Revenues	Revenue to Date	Adopted Project Budget
Real Estate Excise Tax II Fund Transfer	443,000	-	443,000
Total	443,000	-	443,000

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Project Budgets continued

Public Works Department

Sudden Valley Stormwater Improvements

This is a water quality improvement project that will design and construct low impact development (LID) stormwater control facilities and stormwater treatment facilities specifically designed to remove phosphorus in urban runoff draining to Lake Whatcom. The principal method of treatment and flow control will be street-side bioretention interspersed along residential streets and between driveways. Stormwater filter vaults will also be installed along where site conditions allow. This project will also address an eroded channel, by stabilizing and restoring banks. Sediment that enters waterways carries excess phosphorus into Lake Whatcom.

Project Budget	Estimated Project Cost	Expenditures to Date	Adopted Project Budget
Other Improvements	780,000	-	780,000
Total	780,000	-	780,000

Project Funding	Estimated Project Revenues	Revenue to Date	Adopted Project Budget
Real Estate Excise Tax II Fund Transfer	780,000	-	780,000
Total	780,000	-	780,000



Whatcom County and Long Term Debt

Whatcom County borrows money to finance large capital projects, such as buildings and road improvements, by issuing bonds. We pay off these financial obligations over time. Our Moody's Investor Service issuer rating is *Aa2*. We are committed to maintaining our good credit. We make all debt service payments promptly and maintain adequate reserves to address contingencies.

Debt Capacity Limited by State Law

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

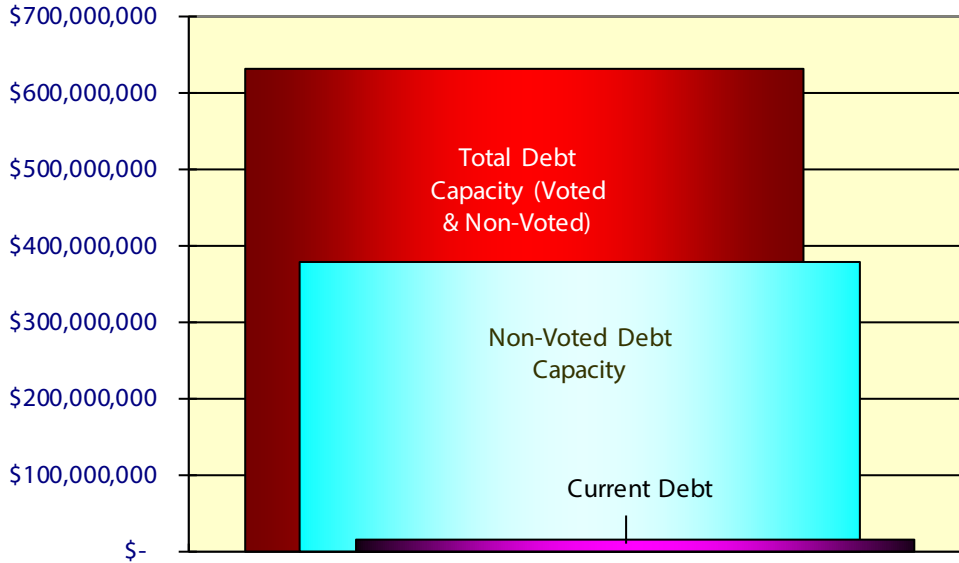
Additionally, Whatcom County may enter into leases or conditional sales contracts without a vote of the electors if the total principal component of the leases and contracts, together with other non-voted general obligation indebtedness of the county, does not exceed one and one-half percent of assessed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

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

The assessed value of all property in the county for the 2016 tax year is \$25,299,329,005. This provides a non-voted general obligation debt capacity of \$379,489,935. Of this borrowing capacity, we have utilized \$14,520,168. There is unused non-voted debt capacity of \$364,969,767 available. Our total voted and non-voted general obligation debt capacity is \$632,483,225, leaving an unused voted and non-voted capacity of \$617,963,057. The graph on the following page illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

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Current Debt and Estimated Debt Capacity



Estimated Legal Debt Capacity Calculation

Assessed Value	\$25,299,329,005
Limited Tax General Obligation Debt Capacity (Non-voted)	
1 1/2% of Assessed Value	\$379,489,935
Less: Outstanding debt applicable to limit	\$(14,520,168)
Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)	\$364,969,767
Total General Obligation Debt Capacity (Voted and Non-voted)	
2 1/2% of Assessed Value	\$632,483,225
Less: Outstanding debt applicable to limit	\$(14,520,168)
Remaining Capacity: Voted & Non-voted	\$617,963,057

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, 2016, outstanding bonds totaled \$2,695,000.

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

Year Ending	General Obligation Bonds		
	Principal	Net Interest	Total
2017	355,000	81,058	436,058
2018	355,000	71,470	426,470
2019	140,000	59,370	199,370
2020	145,000	55,170	200,170
2021	150,000	50,939	200,939
2022	155,000	46,582	201,582
2023	160,000	42,079	202,079
2024	165,000	37,431	202,431
2025	165,000	32,638	197,638
2026	170,000	27,605	197,605
2027	175,000	22,419	197,419
2028	180,000	17,081	197,081
2029	185,000	11,591	196,591
2030	195,000	5,948	200,948
Total	2,695,000	561,382	3,256,382

Debt Service By Funding Source							
G.O. Bond	Funding Source	2017			2018		
		Principal	Net Interest	Total	Principal	Net Interest	Total
2010	General Fund	220,000	13,488	233,488	220,000	7,500	227,500
2010	Whatcom County Jail	135,000	67,570	202,570	135,000	63,970	198,970
Total		355,000	81,058	436,058	355,000	71,470	426,470

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, 2018. The balance of the loan at the end of 2016 was \$780,270. This interfund loan may be refinanced with another interfund loan or debt issue in the future.

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, 2019. The balance of the loan at the end of 2016 was \$418,178.

The County also purchased and implemented a new records management software system for the Sheriff's Office and Jail in the period of 2013 – 2015. The project was partially funded by an interfund loan from the Road Fund. The General Fund makes annual payments of \$136,323 on the loan which accrues interest at 1% and matures in 2021. The balance of the loan at the end of 2016 was \$531,928.

Whatcom County and Capital Planning

The following text and tables are extracted from the Six-Year Capital Improvement Program for Whatcom County Facilities 2017-2022, 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 2018. 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 2017-2022

The Growth Management Act requires that the County's Comprehensive Plan include a "capital facilities plan element" (RCW 36.70A.070(3)). 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 numerical "level of service" standards for County parks and trails and contains policies relating to other County facilities. Capital facility needs are forecasted over the six-year planning period by applying the adopted level of service standards to the expected population in the year 2022 and 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

continued on next page

Six-Year Capital Improvement Program 2017-2022 Continued

capital facilities (all figures are in 2016 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 Rural Sales Tax Fund, Economic Development Initiative Fund or EDI Fund), Road Fund, state grants, federal 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.

- 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 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. Appropriations for 2017-2018 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 2019-2022 are included for planning purposes and review of potential future needs, but not for budget authorization at this time.

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Six-Year Capital Improvement Program 2017-2022 Continued

Parks

The 2016 inventory of County parks and open space areas is over 14,700 acres. This inventory is shown below.

Table 1. Existing Parks

Existing Site No.	Park Name and Location	Acres
1	Bay Horizon Park, 7467 Gemini St., Birch Bay	69.8
2	Boulevard Park, 471 Bayview Dr.	1.8
3	Broadway Beach Access, 7497 Birch Bay Dr.	0.1
4	Canyon Lake Community Forest	2,394.4
5	Chuckanut Mountain Park	973.1
6	Cottonwood Beach Access, 8191 Birch Bay Dr.	4.6
7	Deming Eagle Homestead Park, 5615 Truck Rd.	28.5
8	Hovander Homestead Park and Tennant Lake, 5299 Nielsen Rd.	338.3
9	Jackson Rd. Beach Access, Birch Bay	0.2
10	Jensen Family Forest Park, 8051 Stein Rd.	21.7
11	Josh VanderYacht Park, 4106 Valley Highway	2.2
12	Lake Whatcom Park, 3220 North Shore Rd.	4,686.5
13	Lighthouse Marine Park, 811 Marine Dr. in Point Roberts	24.3
14	Lily Point Marine Park, 2315 APA Rd. in Point Roberts	274.0
15	Little Squalicum Park, 640 Marine Dr.	13.7
16	Lookout Mountain Forest Preserve	4,430.3
17	Lummi Island Beach Access, 2198 N. Nugent Rd.	0.1
18	Monument Park, 25 Marine Dr. in Point Roberts	7.3
19	Northwest Soccer Park/Baseball & Softball Complex, 5238 Northwest Dr.	36.5
20	Nugent's Corner River Access, 3685 Mt. Baker Highway	16.5
21	Ostrom Conservation Site, 4304 South Pass Rd.	36.3
22	Point Whitehorn Marine Reserve, 6770 Koehn Rd.	55.3
23	Redwood Park, 3310 Redwood Ave.	0.2
24	Samish Park, 673 N. Lake Samish Dr.	26.4
25	Semiahmoo Park, 9261 Semiahmoo Parkway	304.0
26	Silver Lake Park, 9006 Silver Lake Rd.	410.4
27	Squires Lake Park, 2510 Nulle Rd.	82.3
28	Stimpson Family Nature Reserve, 2076 Lake Louise Rd.	376.1
29	Sunset Beach, 2580 West Shore Dr. on Lummi Island	5.4
30	Sunset Farm Park, 7977 Blaine Rd.	70.0
31	Ted Edwards Park, 4150 Oriental Ave.	3.6
32	Teddy Bear Cove Park, 1467 Chuckanut Dr.	8.8
33	Welcome Bridge River Access, 5585 Mosquito Lake Rd.	0.5
TOTAL		14,703.2

Pursuant to RCW 36.87.130, there are also public access properties on right-of-way ends that intersect shorelines.

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Six-Year Capital Improvement Program 2017-2022 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 Birch Bay Community Park to meet the longer term needs of a growing population.

Proposed Improvement Projects

Park improvement projects, totaling more than \$2.2 million, are proposed over the six-year planning period. These costs would be paid by real estate excise taxes (REET), state grants, and the Nessel Foundation 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.

Table 2. 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 Park, 7842 Silver Lake Rd., Maple Falls	1.28
14	Monument Park, 25 Marine Dr. in Point Roberts	0.35
15	Northwest Soccer Park Trail, Smith Rd. and Northwest Dr.	0.38
16	Ostrom Conservation Site, 4304 South Pass Rd.	0.56
17	Point Whitehorn Marine Reserve, 6770 Koehn Rd, Birch Bay	0.81
18	Samish Park, 673 N. Lake Samish	1.66
19	Semiahmoo Park	0.63
20	Silver Lake Park, 9006 Silver Lake Rd.	5.75
21	Squires Lake, 2510 Nulle Rd.	2.88
22	Stimpson Family Nature Reserve, 2076 Lake Louise Rd.	4.02
23	Sunset Farm, 7977 Blaine Rd.	0.56
TOTAL		65.46

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Six-Year Capital Improvement Program 2017-2022 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, about 72 additional miles of trails would be needed by the year 2022 to serve the people of Whatcom County.

Proposed Improvement Projects

Trail improvement projects and associated facilities, totaling more than \$3.5 million, are proposed over the six-year planning period. These costs would be paid by REET and grants as shown in the table at the end of this chapter. These projects would add 32 trail miles (the South Fork Park Trails project would add 4 miles and the Lake Whatcom Re-conveyance Land Trails project would add 28 miles). Potential acquisitions are also being considered that may add another 44 trail miles within the six-year planning.

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.

Table 3. 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	East Whatcom Regional Resource Center, 8251 Kendall Rd.
5	Everson Senior Center, 111 W. Main Street
6	Ferndale Senior Center, 1998 Cherry Street
7	Lynden Senior Center, 401 Grover Street
8	Plantation Rifle Range, 5102 Samish Way
9	Point Roberts Senior Center, 1487 Gulf Road
10	Roeder Home, 2600 Sunset Dr.
11	Sumas Senior Center, 461 2nd Street
12	Van Zandt Community Hall, 4106 Valley Highway
13	Welcome Senior Center, 5103 Mosquito Lake Rd.

Note: The Blaine, Everson, Lynden and Sumas Centers are owned by these respective cities. The Point Roberts 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 does not contain a level of service standard for activity centers. Rather, Comprehensive Plan Policy 4F-5 states:

Continue to provide and support activity centers, including senior centers, to serve the growing population of Whatcom County by the following methods, as needed, which are listed in priority order: (1) implementing programming changes, (2) adding space to existing centers, and/or (3) establishing new centers.

The County will budget for improvements to such facilities as needed.

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Six-Year Capital Improvement Program 2017-2022 Continued

Proposed Improvement Projects

One activity center improvement project, costing \$125,000, is proposed over the six-year planning period. These costs would be paid by REET and a state grant as shown in the table below.

Six-Year Capital Improvement Program

The park, trail, and activity center projects planned over the next six years are shown below.

Table 4. Park, Trail, and Activity Center Projects Planned Over the Next Six Years

	2017	2018	2019	2020	2021	2022	Total Cost	Funding Sources
Parks								
Birch Bay Community Park Development			30,000	470,000			500,000	3
Hovander Park Buildings Demo & Site Restoration	100,000						100,000	2
Hovander Park Maintenance Building	50,000	125,000					175,000	2
Hovander Park Slough Bridge			30,000	100,000			130,000	2
Lighthouse Marine Park Boat Ramp Replacement			10,000	115,000			125,000	2,3
Lummi Island Overlook Stairs	100,000						100,000	2
Maple Creek Bridge Replacement	115,000						115,000	2
Nessett Restroom & Bridge Improvements		180,000					180,000	4
Parks Headquarters Water Distribution System	50,000						50,000	2
Samish Park Lodge Deck Replacement	50,000						50,000	2
Semiahmoo Facility Remodel		50,000					50,000	2
Silver Lake Park Bridge Replacement			35,000	175,000			210,000	2
Silver Lake Park Improvements				20,000	200,000	200,000	420,000	2
Tennant Lake/ Fragrance Garden Walk & Irrigation	30,000						30,000	2
Trails								
Lake Whatcom Reconveyance Land Trails	200,000	343,000	233,000	363,000	246,000	380,000	1,765,000	2,3
Lake Whatcom Trailhead Improvements			195,000	780,000			975,000	2
Lake Whatcom Trailhead Restrooms	110,000						110,000	2,5
Maple Falls Trailhead			70,000	400,000			470,000	2
South Fork Park Trails	209,000						209,000	2
Activity Centers								
Plantation Indoor Range Renovations	125,000						125,000	1
TOTAL	1,139,000	698,000	603,000	2,423,000	446,000	580,000	5,889,000	

Funding Sources

- 1. REET I
- 2. REET II
- 3. State Grant
- 4. Nesset Foundation
- 5. Federal Grant

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Six-Year Capital Improvement Program 2017-2022 Continued

Existing Maintenance and Operations Space

The 2016 inventory of maintenance & operations/facilities management space that serves the County is 44,411 square feet. This inventory is shown below.

Table 5. 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 \$400,000, 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.

Table 6. Proposed Central Shop Improvement Projects

Central Shop	2017	2018	2019	2020	2021	2022	Total Cost	Funding Source
Vactor Truck Garage	300,000						300,000	1
Central Shop Exhaust System		100,000					100,000	2
TOTAL	300,000	100,000					400,000	

Funding Sources
1. Road Fund
2. Shop Services Mark-ups

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Six-Year Capital Improvement Program 2017-2022 Continued

Existing Office Space

The 2016 inventory of County government office space is 306,691 square feet at eight locations. This inventory is shown below.

Table 7. 2016 Inventory of County Government Office Space

Site No.	Facility Name	Square feet
1	Civic Center Annex (322 North Commercial)	30,000
2	Central Plaza Building (215 N. Commercial)	10,307
3	County Courthouse (311 Grand Avenue)	200,000
4	Forest St. Annex (1000 North Forest St.)	14,000
5	509 Girard St.	13,189
6	3373 Mt. Baker Highway	2,110
7	1500 N. State St.	16,820
8	Northwest Annex (5280 Northwest Dr.)	20,265
TOTAL		306,691

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for general government buildings. The County will budget for improvements to such facilities as needed.

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Six-Year Capital Improvement Program 2017-2022 Continued

Proposed Improvement Projects

Improvement and maintenance projects on existing buildings and sites over the six-year planning period total approximately \$23.2 million as shown below.

Table 8. Proposed Building Improvement Projects

	2017	2018	2019	2020	2021	2022	Total Cost	Funding Sources
Courthouse								
Courthouse Projects (Alarm Upgrades, etc.)	404,500	200,000					604,500	1,2
Exterior Maintenance	770,000	200,000	200,000	200,000	200,000	200,000	1,770,000	1
Chambers Remodel	140,000						140,000	1,2
509 Girard								
Remodel		3,644,000					3,644,000	2,3,4
1500 N. State St.								
Remodel		2,035,000	1,750,000				3,785,000	2,4,5
Civic Center								
Remodel	2,253,000						2,253,000	6,7
Mental Health Triage Center								
New Facility	700,000	6,300,000					7,000,000	4,8,9
Northwest Annex								
Maintenance			1,000,000				1,000,000	1,7
Multiple Locations								
Maintenance Projects			500,000	500,000	500,000	500,000	2,000,000	1,2
Direct Digital Control System Upgrades		336,063					336,063	1
Carpet Replacements	65,000	65,000	65,000	65,000	65,000	65,000	390,000	1
Interior Painting	50,000	50,000	50,000	50,000	50,000	50,000	300,000	1
TOTAL	4,382,500	12,830,063	3,565,000	815,000	815,000	815,000	23,222,563	

Funding Sources

- | | | |
|----------------|----------------------|---|
| 1. REET I | 4. Interfund Loan | 7. Road Fund |
| 2. EDI | 5. State Street Fund | 8. Chemical Dependency/Mental Health Fund |
| 3. Girard Fund | 6. Civic Center Fund | 9. Grants |

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Six-Year Capital Improvement Program 2017-2022 Continued

Existing Sheriff's Office Space

The 2016 inventory of Sheriff's office space is 23,326 square feet. This inventory is shown below.

Table 9. 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

The Whatcom County Comprehensive Plan does not contain a level of service standard for Sheriff's Office facilities. Rather, Comprehensive Plan Policy 4D-2 is to:

Maintain Sheriff's Office adult corrections facilities and headquarters to provide a safe environment for the community, staff and inmates... Existing facilities may be expanded, remodeled, and/or new facilities developed in response to changing need.

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, existing Sheriff's Office facilities and associated functions will be consolidated (except for "Resident Deputy" program facilities) and may be co-located with the jail.

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Six-Year Capital Improvement Program 2017-2022 Continued

Proposed Improvement Projects

A new, expanded, or remodeled Sheriff’s Headquarters facility is proposed within the six-year planning period. A new Sheriff’s Headquarters facility would cost approximately \$19 million, paid with bond proceeds that would be repaid from the General Fund, as shown below.

Table 10. Proposed Sheriff’s Headquarters Improvement Projects

	2017	2018	2019	2020	2021	2022	Total Cost	Funding Source
New Sheriff's Office		3,808,000	3,808,000	3,808,000	3,808,000	3,808,000	19,040,000	1
TOTAL		3,808,000	3,808,000	3,808,000	3,808,000	3,808,000	19,040,000	

Funding Sources
1. Bonds (General Fund)

Existing Emergency Management Space

The 2016 inventory of Sheriff’s Office, Division of Emergency Management space is 24,000 square feet, located at the Whatcom Unified Emergency Coordination Center (WUECC). Rented by and shared between both Whatcom County and the City of Bellingham, the WUECC is comprised of 2,000 square feet of office space and an additional 22,000 square feet of support facilities (used for meetings, training, exercises, and during emergencies). The WUECC serves as the Emergency Operations Center for both the County and the City.

Table 11. 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 Whatcom County Comprehensive Plan does not contain a level of service standard for emergency management facilities. Rather, Comprehensive Plan Policy 4D-4 is to:

Maintain adequate facilities for daily emergency management activities and, during an emergency or disaster, for the emergency operations center. The facilities will provide sufficient space for activities relating to emergency/disaster planning, mitigation, response and recovery. Existing facilities may be expanded, remodeled, and/ or new facilities developed in response to changing need.

The County will budget for improvements to such facilities as needed.

Proposed Improvement Projects

There are no capital improvement projects planned or needed in the six-year planning period.

Existing Jail Facilities

The County’s Main Jail was designed and originally built to hold 148 beds, although with some limited remodeling and the use of double bunking, the operational capacity of the main jail should be for the use of

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Six-Year Capital Improvement Program 2017-2022 Continued

212 beds. 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. 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.

Table 12. Existing Jail Beds

Site No.	Facility Name	Jail Beds
1	Public Safety Building (311 Grand Ave.)	212
2	Minimum Security Correction Facility (2030 Division St.)	150
TOTAL		362

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).

The Whatcom County Comprehensive Plan does not contain a level of service standard for jail facilities. Rather, Comprehensive Plan Policy 4D-2 is to:

Maintain Sheriff's Office adult corrections facilities and headquarters to provide a safe environment for the community, staff and inmates. The number of jail beds in adult corrections facilities will be determined after review of multiple factors, including projected population growth, State sentencing laws, alternative programs, treatment diversion programs, early release programs, the need to separate violent inmates, the need to separate inmates by gender, the need to separate inmates by other classification considerations, average length of stay, peak inmate populations and available funding. Existing facilities may be expanded, remodeled, and/ or new facilities developed in response to changing need.

Proposed Improvement Projects

In an effort to meet the community need, the County plans to construct a new, expanded, and/or remodeled Adult Corrections Facility.

As an interim measure, existing correction facility improvements are planned so that these buildings can continue to function until the new or remodeled jail is completed.

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Six-Year Capital Improvement Program 2017-2022 Continued

The cost of the proposed facility is approximately \$112,000,000. The cost of the improvements to the existing jail facilities is approximately \$3,000,000. These costs are proposed to be paid for with bond proceeds that would be repaid with a new sales tax, the jail improvement fund, and the general fund as shown below.

Table 13. Proposed Jail Improvement Projects

	2017	2018	2019	2020	2021	2022	Total Cost	Funding Source
New Jail		22,400,000	22,400,000	22,400,000	22,400,000	22,400,000	112,000,000	1
Existing Correction Facilities Interim Fixes	1,200,000	1,800,000					3,000,000	2,3
TOTAL	1,200,000	24,200,000	22,400,000	22,400,000	22,400,000	22,400,000	115,000,000	

Funding Sources

1. Bonds (New Sales Tax)
2. Jail Improvement Fund
3. General Fund

Existing Juvenile Detention Facilities

The 2016 inventory of County juvenile detention facilities includes 32 beds serving the countywide population. The juvenile detention facility is located on the sixth floor of the County Courthouse at 311 Grand Avenue.

Table 14. Existing Juvenile Detention Beds

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

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for juvenile detention facilities. Rather, Comprehensive Plan Policy 4D-3 is to:

Maintain juvenile detention facilities and alternative corrections programs to provide safe and secure methods to provide accountability and support for minors who break the law. Existing facilities may be expanded, remodeled, and/or new facilities developed in response to changing need.

The County will budget for improvements to such facilities as needed.

Proposed Improvement Projects

There are no capital improvement projects planned or needed in the six-year planning period.

Existing Roads

The 2015 inventory shows a total of 938.55 miles of County roads. Additionally, there are 217.5 miles of state highways in Whatcom County (including I-5). Therefore, there are approximately 1,156 miles of public roads in Whatcom County.

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Six-Year Capital Improvement Program 2017-2022 Continued

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 includes preliminary planning for three proposed new road projects:

- Horton Road Connector (between Northwest Drive and Aldrich Road);
- Slater 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 bridge replacements, reconstruction projects, and the Birch Bay Drive & Pedestrian Facility improvements, which include pedestrian and non-motorized enhancements along Birch Bay Dr.

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

Whatcom County Comprehensive Plan Policy 6A-1 is to establish the following levels of service (LOS) for purposes of maintaining transportation concurrency:

The Lummi Island Ferry Advisory Committee (LIFAC) is cooperating with Public Works to develop an updated LOS standard. LIFAC will present a revision to this section when that work is complete. The interim LOS is calculated using the scheduled trips, the estimated car units of the ferry and the Small Area Estimates Program (SAEP) population figure. The interim standard is established at 439 (LOS = (Scheduled one way trips X estimated car units for the boat) X 2 / Small Area Estimates Program Population figure from OFM for Lummi Island).

The Special Programs Manager for the County Public Works Department confirmed that the ferry service currently meets and, over the six-year planning period, should continue to meet the interim LOS standard.

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Six-Year Capital Improvement Program 2017-2022 Continued

Proposed Improvement Projects

The Six-Year Transportation Improvement Program includes construction of ferry dock improvements and preliminary engineering for upgrading the Whatcom Chief and replacing the Whatcom Chief.

Total Transportation Costs

The County plans to expend \$48.4 million on transportation projects, including road and ferry projects, over the six-year planning period. In addition to these local funds, it is anticipated that funding will be received from the State and Federal governments.

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.

Table 15. Completed Stormwater Construction Projects Since 2005

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	2014

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

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Six-Year Capital Improvement Program 2017-2022 Continued

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.



Figure 1. Lake Whatcom Coronado-Fremont Stormwater Improvements

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.

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Six-Year Capital Improvement Program 2017-2022 Continued

Proposed Improvement Projects

Stormwater improvement projects, totaling more than \$7.2 million, are proposed over the six-year planning period as shown below. These costs would be paid by the flood fund, REET, state grants, and Birch Bay Watershed and Aquatic Resources Management (BBWARM) District funds.

Table 16. Proposed Stormwater Improvement Projects

	2017	2018	2019	2020	2021	2022	Total Cost	Funding Sources
Lake Whatcom								
Agate Heights Estate/Bay Lane Water Quality Improvements	1,000,000						1,000,000	1,2,3
Sudden Valley Drainage System Upgrades and Outfall Retrofits	115,000	25,000	520,000				660,000	2
Silver Beach Creek Channel Restoration		150,000	50,000	550,000			750,000	2
Northshore Rd, East of City Limits Water Quality Improvements			150,000	50,000	600,000		800,000	2
Lowell Dr. and Cedarbrook Court Stormwater Improvements				150,000	50,000	600,000	800,000	2
Glen Cove Lane/Lakeside St. Water Quality Improvements					150,000	50,000	200,000	2
Birch Bay								
Harborview Phase I Drainage Improvements		700,000					700,000	2,4
Harborview Phase II Drainage Improvements	80,000		585,000				665,000	2,4
Cottonwood Dr. Inlet Upgrade	100,000						100,000	2,4
Richmond Park Drainage Improvements		300,000	50,000	1,200,000			1,550,000	2,4
TOTAL	1,295,000	1,175,000	1,355,000	1,950,000	800,000	650,000	7,225,000	

Funding Sources

- 1. Flood Fund
- 2. REET II
- 3. State Grant
- 4. BBWARM

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Six-Year Capital Improvement Program 2017-2022 Continued

Table 17. Total Costs for the Six-Year Planning Period

	2017	2018	2019	2020	2021	2022	Total Cost	% of Total Cost
Parks, Trails, and Activity								
Centers	1,139,000	698,000	603,000	2,423,000	446,000	580,000	5,889,000	2.69%
Maintenance and Operations	300,000	100,000	-	-	-	-	400,000	0.18%
General Government								
Buildings and Sites	4,382,500	12,830,063	3,565,000	815,000	815,000	815,000	23,222,563	10.59%
Sheriff's Office	-	3,808,000	3,808,000	3,808,000	3,808,000	3,808,000	19,040,000	8.69%
Emergency Management	-	-	-	-	-	-	-	0.00%
Adult Corrections	1,200,000	24,200,000	22,400,000	22,400,000	22,400,000	22,400,000	115,000,000	52.47%
Juvenile Detention	-	-	-	-	-	-	-	0.00%
Transportation	7,465,016	7,696,432	7,935,021	8,181,007	8,434,618	8,696,091	48,408,185	22.09%
Stormwater Facilities	1,295,000	1,175,000	1,355,000	1,950,000	800,000	650,000	7,225,000	3.30%
TOTAL	15,781,516	50,507,495	39,666,021	39,577,007	36,703,618	36,949,091	219,184,748	100.00%

The County plans to undertake capital improvement projects costing more than \$219 million between 2017 and 2022. The Whatcom County Capital Facilities Revenue Analysis contains a plan to finance these capital facilities within the County's projected funding capacities.

Six-Year Transportation Improvement Program 2017-2022

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 2016. This program is for the years 2017 through 2022.

Finance Distribution by the Year - Project Costs in Thousands of Dolares

Project No.	Project Name	Description	Total						
			2017-2022	2017	2018	2019	2020	2021	2022
Road Capital Construction									
R1	Birch Bay Drive & Pedestrian Facility	From Lora Lane To Cedar Avenue Pedestrian & Non-Motorized Enhancements	9,250	4,850	4,200	200	-	-	-
R2	Birch Bay Drive, Embankment Repair	Embankment Repair	220	220	-	-	-	-	-
R3	Lake Whatcom Blvd, Water Quality Improvements	Cable Street To Strawberry Point Water Quality/Stormwater Improvements	100	100	-	-	-	-	-
R4	Horton Road, Northwest Drive to Aldrich Road		1,200	250	800	150	-	-	-
R5	Slater Road & Northwest Drive	Intersection Improvements	50	-	50	-	-	-	-
R6	Slater Road, I5 Interchange to 0.10m E. of Pacific Hwy	Reconstruction	50	-	50	-	-	-	-
R7	Slater Road, Northwest Drive to Aldrich		50	-	50	-	-	-	-
R8	Smith Road & Northwest Drive	Intersection Improvements	5	-	-	-	-	5	-
R9	Roadway Frost Depth Detectors		320	-	320	-	-	-	-
R10	Bennett Drive, Marine Dr. to West Bakerview Rd.	Roadway Surface, Safety & Ada Improvements	80	60	20	-	-	-	-
R11	Marine Drive, McAlpine Road to Alderwood Avenue	Reconstruction & Bicycle/ Pedestrian Facilities	300	50	230	20	-	-	-
R12	Lummi View Drive Bank Stabilization	Slide Repair	30	30	-	-	-	-	-
R13	North Shore Road, Bellingham City Limits to Y Road	Roadway Surface, Safety And Stormwater Improvements	10	-	-	-	10	-	-
R14	Lummi Nation Transportation Projects		2,000	2,000	-	-	-	-	-
R15	Point Roberts Transportation Improvements		150	150	-	-	-	-	-
R16	Slater Rd/Haxton Way	Intersection Improvements	50	50	-	-	-	-	-
R17	East Smith Road, Everson Goshen Road to SR 542	Pavement Rehabilitation	5	5	-	-	-	-	-
R18	East Smith Road & Hannegan Road	Intersection Improvements	150	150	-	-	-	-	-
R19	Birch Bay Drive, Jackson Road to Shintaffer Road	Pavement Rehabilitation	1,170	-	-	-	1,170	-	-

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Six-Year Transportation Improvement Program 2017-2022 Continued

Project			Total						
No.	Project Name	Description	2017-2022	2017	2018	2019	2020	2021	2022
R20	North Enterprise Road, Harksell Rd to Birch Bay Lynden Rd	Pavement Rehabilitation	5	-	-	-	5	-	-
R21	West Badger Road, Sunrise Road to Markworth Road	Reconstruction	5	-	-	5	-	-	-
R22	Portal Way, Birch Bay Lynden Road to Faris Road	Structural Overlay	5	-	-	-	5	-	-
R23	Turkington Road/Jones Creek	Road Grade Modification And Creek Channelization	500	-	300	200	-	-	-
R24	Lincoln Road - II, Harborview Road to SR 548 (Blaine Road)	Reconstruction And New Road, Non-Motorized Enhancements	5	-	-	-	-	5	-
R25	Marine Drive II, Alderwood Avenue to Bridge No. 172	Reconstruction & Bicycle/Pedestrian Facilities	5	-	-	-	-	-	5
R26	Hemmi Road Flood Mitigation	Drainage Improvement & Pavement Restoration	150	100	50	-	-	-	-
R27	Innis Creek Road	Raise Roadway	30	30	-	-	-	-	-
R28	Larrabee Road Flood Mitigation	Drainage Improvements & Stream Restoration	5	-	-	-	-	-	5
R29	Lakeway Drive Corridor Improvements	Safety And Multimodal Improvements	5	-	-	5	-	-	-
R30	Yacht Club Rd RR Quiet Zone	Crossing Upgrades	5	5	-	-	-	-	-
R31	Airport Drive Subsurface Repair Ferndale Road/Levee	Roadway Repair	300	300	-	-	-	-	-
R32	Improvements	Levee Improvements	75	-	15	15	15	15	15
R33	Abbott Road/Levee Improvements	Levee Improvements	25	-	-	-	-	-	25
Bridge Capital Construction									
B1	Potter Road/South Fork Nooksack River/Bridge No. 148	Replacement 9+	250	250	-	-	-	-	-
B2	Slater Road/Jordan Creek Bridge	Bridge Construction/Fish Passage	5,550	5,550	-	-	-	-	-
B3	Marine Drive/Little Squalicum Bridge No.1	Rehabilitation	20	20	-	-	-	-	-
B4	South Pass Road/Saar Creek/ Bridge No. 212	Replacement	60	60	-	-	-	-	-
B5	Portal Way/Dakota Creek/Bridge No. 500	Seismic Retrofit	25	25	-	-	-	-	-
B6	Jackson Road/Terrell Creek/ Bridge No. 81	Replacement	50	50	-	-	-	-	-
B7	Mosquito Lake Road/Porter Creek/Bridge No. 141	Replacement	5	-	-	5	-	-	-
B8	North Lake Samish Road/Bridge No. 107	Replacement Study	500	60	440	-	-	-	-
B9	Hannegan Road/Bridge No. 236	Replacement	60	60	-	-	-	-	-
B10	Roberts Road/Anderson Creek/ Bridge No. 249	Replacement	1,760	50	1,710	-	-	-	-
B11	Massey Road/Sumas River/Bridge No. 291	Deck Replacement	210	210	-	-	-	-	-

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Six-Year Transportation Improvement Program 2017-2022 Continued

Project			Total						
No.	Project Name	Description	2017-2022	2017	2018	2019	2020	2021	2022
B12	W. Badger Road/Bertrand Creek/ Bridge No. 50	Replacement	170	170	-	-	-	-	-
B13	Goshen Road/Anderson Creek/ Bridge No. 248	Rehabilitation And Sedimentation Control	20	-	20	-	-	-	-
B14	Slater Road/Nooksack River/ Bridge No. 512	Overheight Detection/Warning System	30	30	-	-	-	-	-
B15	Martin Road/Anderson Creek/ Bridge No. 250	Replacement	5	-	-	-	-	5	-
B16	Loomis Trail Rd/Bertrand Cr. Trib Bridge No. 497	Replacement	5	-	-	-	-	-	5
Ferry Capital Construction									
F1	Refurbish/Upgrade of the Whatcom Chief		5	5	-	-	-	-	-
F2	Ferry Terminal Electrical and Painting Project		1,200	50	1,150	-	-	-	-
F3	Lummi Dolphin and Breakwater Replacement		75	75	-	-	-	-	-
F4	Replacement of Whatcom Chief	New Ferry	10	-	-	10	-	-	-
Yearly Capital Construction									
Y1	Various Bridges Rehabilitation/ Replacement	As Prioritized	1,800	300	300	300	300	300	300
Y2	Right of Way Acquisition	Various Locations	180	50	50	20	20	20	20
Y3	Unanticipated Site Improvements	As Prioritized	1,800	300	300	300	300	300	300
Y4	Stormwater Quality Improvements	Various Locations	345	100	50	50	50	50	45
Y5	Non-motorized Transportation Improvements	Various Locations	600	100	100	100	100	100	100
Y6	Fish Passage Project	Various Locations	240	10	10	10	100	10	100
Y7	Railroad Crossing Improvements	Various Locations	120	20	20	20	20	20	20
Y8	Neighborhood Traffic Calming	Various Locations	300	50	50	50	50	50	50
TOTAL			31,705	15,945	10,285	1,460	2,145	880	990



2017-2018 Whatcom County Final Budget Ordinance

PROPOSED BY: County Executive

DATE: November 9, 2016

ORDINANCE NO. 2016-068
IN THE MATTER OF THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE BIENNIUM 2017-2018

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 2017-2018; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 18, 2016, 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 2017-2018; 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.

2017-2018 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 2017-2018:

FUND/DEPT.

GENERAL FUND	2017 Appropriation	2018 Appropriation
Assessor	3,121,698	3,096,851
Auditor	1,339,656	1,367,654
Council		
Council	1,400,209	1,288,444
Hearing Examiner	195,571	196,593
Executive		
Executive	724,212	732,667
Non-Departmental	15,278,897	15,975,542
Planning & Development	5,300,873	5,470,416
Treasurer	1,485,708	1,500,968
Sheriff	14,858,845	14,967,526
District Court		
District Court	2,353,334	2,394,946
District Court Probation	1,692,590	1,709,449
Prosecuting Attorney	6,439,290	6,585,840
Public Defender	3,981,747	4,091,868
Superior Court		
Superior Court Administration	2,869,429	2,900,098
County Clerk	2,210,987	2,244,700
Juvenile Administration	4,818,926	4,902,110
Extension	480,603	486,554
Parks and Recreation	4,103,848	4,089,396
Public Health	12,583,373	12,648,363
TOTAL GENERAL FUND	<u>85,239,796</u>	<u>86,649,985</u>

2017-2018 Whatcom County Final Budget Ordinance continued

FUND/DEPT - Continued

Fund No.	OTHER FUNDS	2017 Appropriation	2018 Appropriation
108	County Road	39,827,253	25,646,417
109	Election Reserves	1,267,266	1,238,185
114	Veterans Relief Fund	318,775	295,488
118	Whatcom County Jail	14,954,023	15,312,510
121	Low-Income Housing Projects	205,000	215,250
122	Homeless Housing	3,159,273	3,189,478
123	Stormwater Fund	1,165,060	1,212,106
124	Chemical Dependency/Mental Health	4,325,596	4,529,305
126	Parks Special Revenue Fund	100,000	100,000
130	Countywide Emergency Medical Svcs	8,505,898	8,723,812
135	WC Trial Court Improvement	183,730	23,787
140	Solid Waste	1,227,155	1,149,808
141	WC Convention Center	659,400	659,400
142	Victim Witness	94,444	98,901
154	Road Improve #1	32,323	26,739
155	Road Improve #2	2,388	2,488
159	Road Improve #7	3,182	3,282
165	WC Drug Fund	642,984	153,500
166	Auditor's O&M	165,754	115,759
167	Emergency Management	724,951	741,809
175	Conservation Futures	296,315	300,180
245	2010 Ltd Tax GO & Refund Bond	476,413	466,825
324	REET II	2,145,135	364,196
326	REET I	2,966,677	270,398
332	Public Utilities Improvement Fund	3,511,024	235,600
444	Ferry System	2,800,718	2,844,820
501	ER&R	15,786,866	14,244,518
507	Administrative Services	<u>22,152,835</u>	<u>22,336,120</u>
	Total Other Funds	<u>127,700,438</u>	<u>104,500,681</u>

2017-2018 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 2017-2018 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 2017-2018 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 2017-2018 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 positions are listed in attached Exhibit C. 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 shall be considered adopted by a capital budget appropriation ordinance and shall be administered pursuant to WCC Chapter 3.08.100 A.(2) and A.(3) using the process prescribed for capital budget appropriation ordinance. Capital items included in this budget ordinance are listed in the attached Exhibit B Capital Appropriations. Capital appropriations adopted in this ordinance lapse at the end of the fiscal year except as provided in WCC 3.02.050 Budgeting – Continuing appropriation. Capital expenditures on individual items listed in Exhibit B may be exceeded by up to 10% provided capital expenditures in total do not exceed capital appropriation adopted for each department of the general fund or for each fund for other county funds. The Public Works Director may make substitutions for individually listed vehicles and equipment provided the vehicles and equipment substituted meet established replacement criteria and are the same vehicle type, equipment type and size as the original asset identified in Exhibit B.

(C) Appropriation authority for any budgeted personnel position that becomes vacant during 2017-2018 shall continue unless the Council by motion identifies the position as one in need of review.

(D) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets. To improve efficiency and flexibility for managers of multiple departments, the County Executive is authorized to transfer appropriation authority within the following groups of departments:

- Council – Hearing Examiner
- District Court – District Court Probation
- Superior Court, County Clerk, and Juvenile Court Administration

The County Executive may transfer appropriation authority between other departments within the General Fund only if authorized by the County Council. The Council will receive a quarterly report of all transfers.

(E) \$1,000,000 of the adopted Undesignated Ending Fund Balance as provided for in this ordinance shall be maintained in a Rainy Day Reserve Account, and such monies shall only be

2017-2018 Whatcom County Final Budget Ordinance continued

appropriated upon a two-thirds affirmative vote of the entire County Council. In administering this Rainy Day Reserve Fund:

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

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

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

(F) 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 (up to two years) without interest, and without the need to get Council/Executive permissions.

(G) 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.

(H) 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.

(I) 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.

(J) 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.

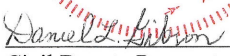
2017-2018 Whatcom County Final Budget Ordinance continued


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.

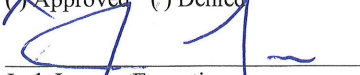
ADOPTED this 6th day of December, 2016.

ATTEST:

Dana Brown-Davis, Council Clerk

APPROVED as to form:

Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Barry Buchanan, Council Chair

Approved Denied

Jack Louws, Executive
Date: 12-8-16

2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	ASR		Capital Description	Budget	
		Base Budget	ASR		Year	Cost
General Government Equipment and Software						
Drug Fund	Drug Fund	5414		Secure Pass Scanner	2017	\$ 250,000
Sheriff	General Fund	5430		Personnel Identification Badge Equipment	2017	\$ 13,246
Sheriff	General Fund	5559		Replacement Gas Mask Test Equipment	2017	\$ 12,000
Council	General Fund	5539		Agenda Management and Meeting Automation	2017	\$ 72,400
Non-Departmental	General Fund	5497		Replacement of X-Ray Machine	2017	\$ 50,000
Engineering	Road Fund	5440		Survey Robotic Total Station	2018	\$ 40,000
AS Information Services	Trial Court Improv	5549		Upgrade Court Audio Visual Recording	2017	\$ 160,000
AS Information Services	Admin Services	5522		GIS Software	2017	\$ 10,590
AS Information Services	Admin Services	Base Budget		Computer Capital	2017	\$ 80,000
AS Information Services	Admin Services	Base Budget		Computer Capital	2018	\$ 80,000
AS Information Services	Admin Services	Base Budget		Capital Equipment Telecommunications	2017	\$ 10,000
AS Information Services	Admin Services	Base Budget		Capital Equipment Telecommunications	2018	\$ 10,000
Total						\$ 788,236
General Government Facilities Improvements						
Facilities	REET I	Base Budget		Interior Painting	2017	\$ 50,000
Facilities	REET I	Base Budget		Carpet Replacement	2017	\$ 65,000
Facilities	REET I	5498		Upgrade Direct Digital Control	2017	\$ 336,063
Facilities	REET I	Base Budget		Interior Painting	2018	\$ 50,000
Facilities	REET I	Base Budget		Carpet Replacement	2018	\$ 65,000
Total						\$ 566,063
Parks Improvements						
Parks	General Fund	Base Budget		Parking Lot Improv Lk Whatcom Trailhead	2017	\$ 7,500
Parks	General Fund	Base Budget		Lookout Mountain	2017	\$ 10,000
Parks	General Fund	Base Budget		Parking Lot Improv Lk Whatcom Trailhead	2018	\$ 7,500
Parks	General Fund	Base Budget		Lookout Mountain	2018	\$ 10,000
Parks	REET II	5638		Lummi Island Overlook Stairs	2017	\$ 100,000
Parks	REET II	5639		Maple Creek Bridge Replacement	2017	\$ 115,000
Parks	REET II	5640		Parks Headquarters Water Distribution System	2017	\$ 50,000

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2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	ASR		Capital Description	Budget	
		Base Budget			Year	Cost
Parks	REET II	5641		Samish Lodge Park Lodge Deck	2017	\$ 50,000
Parks	REET II	5642		Tennant Lk/ Fragrance Garden Walk	2017	\$ 30,000
Parks	REET II	5643		Semiahmoo Facility Remodel	2018	\$ 50,000
Parks	REET I	5637		Plantation Rifle Range	2017	\$ 125,000
Total						\$ 555,000
ER&R	ER&R	5629		Equipment Rental and Revolving Fund Facility Improvements	2018	\$ 100,000
PW M&O	Road Fund	5630		Central Shop Exhaust	2017	\$ 300,000
Total				Two bay building for NPDES vactor truck		\$ 400,000
Non-Departmental	REET I	5686		Transfers - Capital Budget Appropriation Ordinances *	2017	\$ 1,675,188
Non-Departmental	EDI	5685		Transfer for courthouse exterior-REET I	2017	\$ 752,621
Non-Departmental	REET I	5679		Transfer for courthouse exterior-EDI	2017	\$ 560,215
Non-Departmental	EDI	5680		Transfer for various courthouse Improv-REET I	2017	\$ 251,692
Stormwater	REET I	5667		Transfer for various courthouse Improv-EDI	2018	\$ 220,000
Parks	REET I	5688		Design Phase of Northshore Drive	2017	\$ 209,000
Parks	REET I	5665		South Fork Park Trails	2017	\$ 275,000
Parks	REET I	5664		Hovander Park Maintenance Building	2017	\$ 443,000
Stormwater	REET II	5666		Lake Whatcom Area Trail Development	2017	\$ 780,000
Executive	General Fund	5656		Sudden Valley Stormwater Improvements	2017	\$ 469,855
Public Works	Road Fund	5657		Permit System Replacement	2017	\$ 195,773
Public Works	FCZD	5648		Permit System Replacement	2017	\$ 117,464
						\$ 5,949,808

* the following transfers are included in the 2017-2018 budget to provide funding for planned projects . Authority to establish a project fund and budget or amend an existing capital project budget will be requested from the Whatcom County Council in separate capital budget appropriation ordinances.

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2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	Asset To Be Replaced	Budget Year	Cost
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions				
M&O	ER&R	1993 GMC Sierra Truck	2017	\$ 50,000
M&O	ER&R	1992 Intl 4x2 Dump Truck	2017	\$ 185,000
M&O	ER&R	2004 Freightliner Truck	2017	\$ 185,000
M&O	ER&R	1991 Intl 4x2 Dump Truck	2017	\$ 185,000
M&O	ER&R	1993 Intl 4x2 Dump Truck	2017	\$ 205,000
M&O	ER&R	1999 Ford F350 Patch Truck	2017	\$ 55,000
M&O	ER&R	2002 Kenworth Dump Truck	2017	\$ 275,000
M&O	ER&R	1990 Intl 4x4 Dump Truck	2017	\$ 185,000
M&O	ER&R	1991 Bearcat Oil Distributor	2017	\$ 250,000
M&O	ER&R	2008 McCormick Tractor	2017	\$ 90,000
M&O	ER&R	1994 Cat D4CXL Dozer	2017	\$ 250,000
M&O	ER&R	2005 New Holland TS115A	2017	\$ 90,000
M&O	ER&R	1995 Athey Loader 7-12	2017	\$ 250,000
M&O	ER&R	1998 Gradall Ditch Digger	2017	\$ 325,000
M&O	ER&R	1989 Eager Beaver Trailer	2017	\$ 45,000
M&O	ER&R	2006 Etnyre Chip Spreader	2017	\$ 250,000
M&O	ER&R	2008 Diamond Mower	2017	\$ 80,000
M&O	ER&R	Alamo Rotary Mower	2017	\$ 80,000
ER&R	ER&R	2001 Ford F350 1 T Service Truck	2017	\$ 34,000
ER&R	ER&R	1987 Dodge D350 Weld Truck	2017	\$ 50,000
Parks	ER&R	1Ton 4x4 Crew Pickup	2017	\$ 55,000
Parks	ER&R	Upgrade Parks Pickup	2017	\$ 12,000
Parks	ER&R	Variable Sign Boards	2017	\$ 45,000
Assessor	ER&R	2000 Ford Taurus	2018	\$ 34,000
ER&R	ER&R	Make Ready Capital	2017	\$ 240,000
ER&R	ER&R	Make Ready Interfund	2017	\$ 1,000
Health	ER&R	2000 Ford Ranger 4x4 Truck	2018	\$ 34,000
Health	ER&R	2005 Toyota Prius	2018	\$ 34,000
Health	ER&R	2005 Toyota Prius	2018	\$ 34,000

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2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	Asset To Be Replaced	Budget	
			Year	Cost
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions				
AS Information Services	ER&R	1996 GMC Safari Truck	2018	\$ 30,000
Parks	ER&R	2004 Workhorse Utility	2018	\$ 8,000
Parks	ER&R	2007 Tilt Trailer	2018	\$ 8,000
Parks	ER&R	Lorenz Welding Trailer	2018	\$ 5,000
Parks	ER&R	2007 Ford F150 1/2 T 4x4 Truck	2018	\$ 36,000
Parks	ER&R	2008 Ford F350 4x4 Truck	2018	\$ 40,000
Parks	ER&R	2000 John Deere Mower	2018	\$ 15,000
Sheriff	ER&R	2012 BMW Motorcycle	2018	\$ 38,000
Sheriff	ER&R	2004 Chevrolet Impala	2018	\$ 36,000
Sheriff	ER&R	2005 Ford Expedition	2018	\$ 48,000
Sheriff	ER&R	2006 Chevrolet Impala	2018	\$ 36,000
Sheriff	ER&R	2006 Ford Expedition	2018	\$ 48,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
Sheriff	ER&R	2009 Ford Crown Victoria	2018	\$ 38,000
M&O	ER&R	2009 Ford F150 4x4 Truck	2018	\$ 36,000
M&O	ER&R	2002 Ford Super Cab Truck	2018	\$ 36,000
M&O	ER&R	2008 Ford F250 4x4 Truck	2018	\$ 38,000
M&O	ER&R	2002 Ford F250 4x4 Truck	2018	\$ 38,000
M&O	ER&R	2006 Freightliner 4x4 5 Yard Dump Truck	2018	\$ 190,000
M&O	ER&R	1991 International 4x2 Dump Truck	2018	\$ 190,000
M&O	ER&R	1993 International 4x2 Dump Truck	2018	\$ 190,000
M&O	ER&R	2002 Kenworth 6 Wheel Dump Truck	2018	\$ 290,000
M&O	ER&R	2001 Kenworth 6 Wheel Dump Truck	2018	\$ 290,000
M&O	ER&R	2005 Sweeprite Husky II	2018	\$ 225,000
M&O	ER&R	1993 Lowboy Trailer	2018	\$ 75,000
M&O	ER&R	2011 John Deere Tractor	2018	\$ 100,000

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2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	Asset To Be Replaced	Budget Year	Cost
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions				
M&O	ER&R	2012 Mower Head	2018	\$ 90,000
M&O	ER&R	2011 John Deere Tractor	2018	\$ 100,000
M&O	ER&R	2012 Mower Head	2018	\$ 90,000
M&O	ER&R	2002 Kenworth Sewer Jet	2018	\$ 520,000
M&O	ER&R	1984 John Deere Dozer	2018	\$ 275,000
M&O	ER&R	1964 P&H 325-TC Truck Mounted Crane	2018	\$ 200,000
M&O	ER&R	1987 Beuthling B-50 Roller	2018	\$ 105,000
ER&R	ER&R	Make Ready Capital	2018	\$ 240,000
ER&R	ER&R	Make Ready Interfund Capital	2018	\$ 1,000
Total				<u>\$ 8,438,000</u>

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2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	Road Proj #	Project Title	Year	Cost
Road Capital Program					
Public Works	Road Fund	914014	Birch Bay Drive at Lora Lane Embankment	2017	\$ 220,000
Public Works	Road Fund	915009	Lake Whatcom Blvd. Water Quality	2017	\$ 100,000
Public Works	Road Fund	916002	Horton Road, Northwest Drive	2017	\$ 250,000
Public Works	Road Fund	916005	Bennett Drive from Marine Drive	2017	\$ 60,000
Public Works	Road Fund	917001	Marine Drive Reconstruction	2017	\$ 50,000
Public Works	Road Fund	908001	Lummi View Drive Bank Stabilization	2017	\$ 30,000
Public Works	Road Fund	910002	Pt. Roberts Transportation Improvements	2017	\$ 150,000
Public Works	Road Fund	917002	Slater Rd/Haxton Way Intersection	2017	\$ 50,000
Public Works	Road Fund	916006	East Smith Road From Everson Goshen	2017	\$ 5,000
Public Works	Road Fund	914002	East Smith Road and Hannegan Road	2017	\$ 150,000
Public Works	Road Fund	916007	Hemmi Road Flood Mitigation	2017	\$ 100,000
Public Works	Road Fund	915014	Innis Creek Road Raise Roadway	2017	\$ 30,000
Public Works	Road Fund	916008	Yacht Club Road RR Quiet Zone	2017	\$ 5,000
Public Works	Road Fund	917003	Airport Drive Subsurface Repair	2017	\$ 300,000
Public Works	Road Fund	915007	Slater Road/Jordan Creek Fish Passage	2017	\$ 5,550,000
Public Works	Road Fund	910017	Marine Drive/Little Squalicum Bridge	2017	\$ 20,000
Public Works	Road Fund	917004	Jackson Road/Terrell Creek Bridge	2017	\$ 50,000
Public Works	Road Fund	913006	North Lake Samish Road Bridge	2017	\$ 60,000
Public Works	Road Fund	913007	Hannegan Road Bridge Replacement	2017	\$ 60,000
Public Works	Road Fund	915020	Roberts Road/Anderson Creek Bridge	2017	\$ 50,000
Public Works	Road Fund	915016	Massey Road/Sumas River Bridge	2017	\$ 210,000
Public Works	Road Fund	915024	W. Badger Road Bertrand Creek Bridge	2017	\$ 170,000
Public Works	Road Fund	914013	Slater Road/Nooksack River Bridge	2017	\$ 30,000
Public Works	Road Fund	910012	Refurbish/Upgrade of Whatcom Chief	2017	\$ 5,000
Public Works	Road Fund	916009	Ferry Terminal Electrical and Painting	2017	\$ 50,000
Public Works	Road Fund	914015	Lummi Dolphin Breakwater Replacement	2017	\$ 75,000
Public Works	Road Fund	917005	Various Bridges /Rehab/Replacement	2017	\$ 300,000
Public Works	Road Fund	917006	Right of Way Acquisitions	2017	\$ 50,000
Public Works	Road Fund	917007	Unanticipated Site Improvements	2017	\$ 300,000
Public Works	Road Fund	917008	Stormwater Quality Improvements	2017	\$ 100,000

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2017-2018 Whatcom County Final Budget Ordinance continued

Exhibit B
Capital Appropriations
2017-2018 Budget

Department	Fund	Road Proj #	Project Title	Year	Cost
Public Works	Road Fund	917009	Non-motorized Improvements	2017	\$ 100,000
Public Works	Road Fund	917010	Fish Passage Projects	2017	\$ 10,000
Public Works	Road Fund	917011	Railroad Crossing Improvement	2017	\$ 20,000
Public Works	Road Fund	917012	Neighborhood Traffic Calming	2017	\$ 50,000
Transfers to Project Budgets*					
Public Works	Road Fund	907001	Birch Bay Drive & Pedestrian Facility - Transfer	2017	\$ 4,200,000
Public Works	Road Fund	912017	Lummi Nation Transportation Projects Transfer	2017	\$ 2,000,000
Total					<u>\$ 14,960,000</u>

* the following transfers are included in the 2017-2018 budget to provide funding for planned projects . Authority to establish a project fund and budget or amend an existing capital project budget will be requested from the Whatcom County Council in separate capital budget appropriation ordinances.

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
ADMINISTRATIVE SERVICES							
Administration							
Special Projects Manager	0.30		0.30	(0.30)	0.00		0.00
Administrative Services Coordinator	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50		0.50		0.50
	1.80	0.00	1.80	(0.30)	1.50	0.00	1.50
Finance							
Finance Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Budget Analyst	2.00		2.00		2.00		2.00
Accountant	1.00		1.00		1.00		1.00
Financial Accountant	3.00		3.00		3.00		3.00
Account Clerk	1.00		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
Purchasing Coordinator	1.00		1.00		1.00		1.00
	12.00	0.00	12.00	0.00	12.00	0.00	12.00
Facilities Management							
Project & Operations Manager	0.00	0.00	0.00	1.00	1.00		1.00
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	1.00		1.00		1.00		1.00
Facilities Technical Specialist	3.00		3.00		3.00		3.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00
Facilities Maintenance Technician	3.00		3.00		3.00		3.00
Custodial Coordinator	1.00		1.00		1.00		1.00
Custodian	6.00		6.00		6.00		6.00
	18.00	0.00	18.00	1.00	19.00	0.00	19.00
Information Technology							
Information Technology Manager	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Special Projects Manager	1.00	(1.00)	0.00		0.00		0.00
Network Engineer	1.00		1.00		1.00		1.00
Active Directory Administrator	0.00	1.00	1.00		1.00		1.00
Systems Administrator	7.00		7.00		7.00		7.00
Systems Support Specialist	2.00		2.00		2.00		2.00
Systems Analyst	2.00		2.00		2.00		2.00
Applications Supervisor	1.00		1.00		1.00		1.00
Applications Administrator	4.00	(1.00)	3.00		3.00		3.00
Applications Technician	1.00		1.00		1.00		1.00
GIS Administrator	0.00	2.00	2.00		2.00		2.00
GIS Technical Specialist	1.00	(1.00)	0.00		0.00		0.00
Records & Project Administrator	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
	25.00	0.00	25.00	0.00	25.00	0.00	25.00

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
Human Resources							
Human Resources Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Special Projects Manager	0.00	1.00	1.00		1.00		1.00
Human Resources Representative	4.00	(1.00)	3.00		3.00		3.00
Office Coordinator	1.00		1.00		1.00		1.00
	7.00	0.00	7.00	0.00	7.00	0.00	7.00
TOTAL ADMINISTRATIVE SERVICES	63.80	0.00	63.80	0.70	64.50	0.00	64.50
ASSESSOR							
Assessor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00	1.00	2.00		2.00
Property Data Supervisor	1.00		1.00		1.00		1.00
Office Manager	1.00	(1.00)	0.00		0.00		0.00
Coordinator	0.00	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	1.00		1.00		1.00		1.00
Appraiser	13.00		13.00		13.00	(1.00)	12.00
TOTAL ASSESSOR	28.00	0.00	28.00	1.00	29.00	(1.00)	28.00
AUDITOR							
Auditor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Records/Licensing Supervisor	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	7.00		7.00		7.00		7.00
	11.00	0.00	11.00	0.00	11.00	0.00	11.00
Elections							
Applications Specialist	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	3.00		3.00		3.00		3.00
	6.00	0.00	6.00	0.00	6.00	0.00	6.00
TOTAL AUDITOR	17.00	0.00	17.00	0.00	17.00	0.00	17.00
COUNTY COUNCIL							
Council							
Clerk of the Council	1.00		1.00		1.00		1.00
Legislative Analyst	1.00		1.00		1.00		1.00
Deputy Clerk	1.00		1.00		1.00		1.00
Confidential Clerk	1.00		1.00		1.00		1.00
Council Member	3.50		3.50		3.50		3.50
Senior Secretary	1.00		1.00		1.00		1.00
Administrative Clerk	1.00		1.00		1.00		1.00
Confidential Clerk/Receptionist	1.00		1.00		1.00		1.00
	10.50	0.00	10.50	0.00	10.50	0.00	10.50
Hearing Examiner							
Coordinator	1.00		1.00		1.00		1.00
TOTAL COUNTY COUNCIL	11.50	0.00	11.50	0.00	11.50	0.00	11.50

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
COUNTY EXECUTIVE							
Executive	1.00		1.00		1.00		1.00
Deputy Executive	0.00	1.00	1.00		1.00		1.00
Special Projects Manager	1.20	(1.00)	0.20	(0.20)	0.00		0.00
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
TOTAL COUNTY EXECUTIVE	4.70	0.00	4.70	(0.20)	4.50	0.00	4.50
DISTRICT COURT							
District Court							
Judge	2.00		2.00		2.00		2.00
District Court Commissioner	1.00		1.00		1.00		1.00
District Court Administrator	0.50		0.50		0.50		0.50
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Jury Coordinator	1.00		1.00		1.00		1.00
Coordinator	2.00		2.00		2.00		2.00
Accounting Technician	0.00	1.00	1.00		1.00		1.00
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
	18.50	1.00	19.50	0.00	19.50	0.00	19.50
District Court Probation							
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
Probation Officer	8.50		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
	14.00	0.00	14.00	0.00	14.00	0.00	14.00
TOTAL DISTRICT COURT	32.50	1.00	33.50	0.00	33.50	0.00	33.50
HEALTH							
Health Administration							
Health Department Director	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Health Officer	0.60		0.60		0.60		0.60
Assistant Director	1.00		1.00		1.00		1.00
Accounting Supervisor	1.00		1.00		1.00		1.00
Accountant	0.00		0.00	1.00	1.00		1.00
Accounting Technician	0.00	1.00	1.00		1.00		1.00
Account Clerk	2.00	(1.00)	1.00		1.00		1.00
Health Info & Assessment Manager	0.00	1.00	1.00		1.00		1.00
Community Health Specialist	0.00	1.00	1.00		1.00		1.00
Data Applications Specialist	1.00		1.00		1.00		1.00
Program Specialist	1.00	3.00	4.00		4.00		4.00
Clerk	1.00		1.00		1.00		1.00
	9.60	5.00	14.60	1.00	15.60	0.00	15.60

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
Human Services							
Human Services Manager	1.00		1.00		1.00		1.00
Human Services Supervisor	0.00	1.00	1.00		1.00		1.00
Program Specialist	4.00	1.00	5.00		5.00		5.00
Mental Health Court Program Manager	1.00		1.00		1.00		1.00
Mental Health Court Specialist	0.00		0.00	1.00	1.00		1.00
Community Health Specialist	1.00		1.00	1.00	2.00		2.00
Contract Coordinator	1.00	(1.00)	0.00		0.00		0.00
Accountant	1.00		1.00	(1.00)	0.00		0.00
Clerk	1.00		1.00		1.00		1.00
Prevention Coordinator	1.00	(1.00)	0.00		0.00		0.00
	11.00	0.00	11.00	1.00	12.00	0.00	12.00
Environmental Health							
Environmental Health Svcs Manager	1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00
Environmental Health Specialist	14.00	1.00	15.00	(1.00)	14.00		14.00
	22.00	1.00	23.00	(1.00)	22.00	0.00	22.00
Communicable Disease & Epidemiology							
Disease & Epidemiology Manager	1.00		1.00		1.00		1.00
Public Health Nurse Supervisor	2.00		2.00		2.00		2.00
Public Health Nurse	6.00	1.00	7.00		7.00		7.00
Environmental Health Specialist	1.00		1.00		1.00		1.00
Program Specialist	2.00	(2.00)	0.00		0.00		0.00
Clerk	2.00		2.00		2.00		2.00
	14.00	(1.00)	13.00	0.00	13.00	0.00	13.00
Community Health							
Community Health Manager	1.00		1.00		1.00		1.00
Public Health Nurse Supervisor	1.00		1.00		1.00		1.00
Public Health Nurse	5.00	(1.00)	4.00	1.00	5.00		5.00
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	(1.00)	1.90		1.90
Social Worker	1.00		1.00		1.00		1.00
Clerk	2.95	0.05	3.00		3.00		3.00
Community Health Specialist	2.00		2.00		2.00		2.00
	17.75	(0.95)	16.80	0.00	16.80	0.00	16.80
TOTAL HEALTH	74.35	4.05	78.40	1.00	79.40	0.00	79.40
PARKS & RECREATION							
Administration							
Director	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Park Facilities							
Park Operations Manager	1.00		1.00		1.00		1.00
Lead Park Ranger	4.00	(1.00)	3.00		3.00		3.00
Range Master	0.00		0.00		0.00		0.00
Park Ranger	2.00	1.00	3.00		3.00		3.00
Conservation & Park Steward	1.00		1.00		1.00		1.00
Park Attendant	0.00		0.00	1.00	1.00		1.00

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
Design & Development Supervisor	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
	18.00	0.00	18.00	1.00	19.00	0.00	19.00
TOTAL PARKS & RECREATION	23.00	0.00	23.00	1.00	24.00	0.00	24.00
PLANNING & DEVELOP. SVCS.							
Director	1.00		1.00		1.00		1.00
Assistant Director	0.00	1.00	1.00		1.00		1.00
Administrative Supervisor	0.00	1.00	1.00		1.00		1.00
Administrative Assistant	1.00	(1.00)	0.00		0.00		0.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Division Manager	3.00	(2.00)	1.00		1.00		1.00
PDS Supervisor	0.00	1.00	1.00		1.00		1.00
Division Secretary	2.00	(1.00)	1.00		1.00		1.00
GIS Specialist	1.00		1.00		1.00		1.00
Planner	23.50	2.50	26.00	(1.00)	25.00		25.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	0.00	1.00	1.00		1.00		1.00
Public Service Inspector	4.00		4.00		4.00		4.00
Fire Inspector	2.00		2.00		2.00		2.00
Plans Examiner	3.00		3.00		3.00		3.00
Permit Center Specialist	1.00		1.00		1.00		1.00
Planning Technician	1.00	(1.00)	0.00		0.00		0.00
Permit Ctr/Nat Res Supervisor	1.00	(1.00)	0.00		0.00		0.00
TOTAL PLANNING & DEVELOPMENT	45.50	0.50	46.00	(1.00)	45.00	0.00	45.00
PROSECUTING ATTORNEY							
Prosecuting Attorney	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00
Assistant Chief Criminal Deputy	1.00		1.00		1.00		1.00
Assistant Chief Civil Deputy	1.00		1.00		1.00		1.00
Deputy	18.40	1.00	19.40		19.40	0.20	19.60
Coordinator	1.00		1.00		1.00		1.00
Legal Assistant	13.00	(1.00)	12.00		12.00		12.00
Victim Witness Coordinator	0.00	1.00	1.00		1.00		1.00
Confidential Secretary	1.00		1.00		1.00		1.00
Clerk	1.00		1.00	(1.00)	0.00		0.00
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
	49.40	1.00	50.40	(1.00)	49.40	0.20	49.60
Law Library							
Librarian	0.50		0.50		0.50		0.50
TOTAL PROSECUTING ATTORNEY	49.90	1.00	50.90	(1.00)	49.90	0.20	50.10

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
PUBLIC DEFENDER							
Public Defender	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Deputy	15.00		15.00		15.00		15.00
Office Administrator	1.00		1.00		1.00		1.00
Investigations Supervisor	1.00		1.00		1.00		1.00
Investigator	3.00		3.00		3.00		3.00
Behavioral Health Specialist	0.00		0.00	1.00	1.00		1.00
Legal Assistant	5.00		5.00		5.00		5.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk/Receptionist	2.00		2.00		2.00		2.00
TOTAL PUBLIC DEFENDER	30.00	0.00	30.00	1.00	31.00	0.00	31.00
PUBLIC WORKS							
Administration/Accounting							
Director	1.00		1.00		1.00		1.00
Ferry/Program Manager	1.00		1.00		1.00		1.00
Financial Services Manager	1.00		1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Safety/Training Specialist	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00	(1.00)	0.00		0.00		0.00
Coordinator	1.00	0.00	1.00	(1.00)	0.00		0.00
Program Specialist	0.00	1.00	1.00		1.00		1.00
Special Projects Manager	1.00		1.00		1.00		1.00
	11.00	0.00	11.00	(1.00)	10.00	0.00	10.00
Engineering							
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	3.00		3.00		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 Technician	16.00		16.00	1.00	17.00	1.00	18.00
	38.00	0.00	38.00	1.00	39.00	1.00	40.00
Flood Control							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Clerk/Receptionist	0.00	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	1.00	7.00	0.00	7.00	0.00	7.00

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
Flood - Natural Resources							
Natural Resources Program Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Program Specialist	0.00	1.00	1.00		1.00		1.00
Coordinator	1.00	(1.00)	0.00		0.00		0.00
Planner	5.00		5.00		5.00		5.00
	8.00	0.00	8.00	0.00	8.00	0.00	8.00
Maintenance & Operations							
M&O Superintendent	1.00		1.00		1.00		1.00
Assistant Superintendent/M & O	2.00		2.00		2.00		2.00
Road Crew Leader	6.00		6.00		6.00		6.00
Senior Sign Leader	1.00		1.00		1.00		1.00
M&O Team Leader	1.00		1.00		1.00		1.00
Heavy Equipment Operator	7.00	1.00	8.00		8.00		8.00
Senior Road Maintenance Worker	26.00		26.00		26.00		26.00
Road Maintenance Worker	17.00	(1.00)	16.00	1.00	17.00		17.00
Clerk/Receptionist	0.50		0.50		0.50		0.50
Coordinator	0.00		0.00	1.00	1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	64.50	0.00	64.50	2.00	66.50	0.00	66.50
Noxious Weed							
Weed Control Coordinator	1.00		1.00		1.00		1.00
Weed Compliance Inspector	1.00		1.00		1.00		1.00
	2.00	0.00	2.00	0.00	2.00	0.00	2.00
Ferry							
Coordinator	1.00		1.00		1.00		1.00
Senior Master	1.00		1.00		1.00		1.00
Master	1.00		1.00		1.00		1.00
Master Engineer	1.00		1.00		1.00		1.00
Purser/ Deckhand	3.00		3.00		3.00		3.00
Deckhand	3.00		3.00		3.00		3.00
Regular Relief Deckhands	2.00		2.00		2.00		2.00
	12.00	0.00	12.00	0.00	12.00	0.00	12.00
Stormwater & BBWARM							
Engineering Manager	1.00	(1.00)	0.00		0.00		0.00
Engineering Supervisor	0.00	1.00	1.00		1.00		1.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Division Secretary	1.00	(1.00)	0.00		0.00		0.00
Engineer	1.00		1.00		1.00		1.00
Planner	1.00		1.00		1.00		1.00
Program Specialist (BBWARM)	1.00		1.00		1.00		1.00
	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Equipment Services							
Equipment Services Manager	1.00		1.00		1.00		1.00
Shop Crew Leader	1.00		1.00		1.00		1.00
Heavy Duty Mechanic	8.00		8.00		8.00		8.00
Purchasing Coordinator	1.00		1.00		1.00		1.00
Purchasing Assistant	3.00		3.00		3.00		3.00
Clerk/Receptionist	0.50		0.50		0.50		0.50
	14.50	0.00	14.50	0.00	14.50	0.00	14.50
TOTAL PUBLIC WORKS	161.00	1.00	162.00	2.00	164.00	1.00	165.00

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
SHERIFF							
Sheriff	1.00		1.00		1.00		1.00
Undersheriff	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00
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
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	68.00	1.00	69.00		69.00		69.00
	103.50	1.00	104.50	0.00	104.50	0.00	104.50
Bureau of Corrections							
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	1.00	64.00		64.00
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
	86.50	0.00	86.50	1.00	87.50	0.00	87.50
Emergency Management							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00	1.00	2.00		2.00
Coordinator	0.00		0.00	1.00	1.00		1.00
Clerk	1.00		1.00	(1.00)	0.00		0.00
	3.00	0.00	3.00	1.00	4.00	0.00	4.00
TOTAL SHERIFF	193.00	1.00	194.00	2.00	196.00	0.00	196.00
SUPERIOR COURT							
Superior Court Administration							
Judge	4.00		4.00		4.00		4.00
Director of Superior Court Admin.	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	4.00		4.00		4.00		4.00
Court Facilitator	1.00		1.00		1.00		1.00
Court Services Coordinator	1.00		1.00		1.00		1.00
Drug Court Coordinator	1.00		1.00		1.00		1.00
Substance Abuse Specialist	1.70		1.70		1.70		1.70
Court Clerk	1.00		1.00		1.00		1.00
	20.70	0.00	20.70	0.00	20.70	0.00	20.70

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2017-2018 Whatcom County Final Budget Ordinance continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Original 2015-2016 Ordinance	2015-2016 Changes	Amended 2016 Totals	2016 to 2017 Changes	2017 Totals	2017 to 2018 Changes	2018 Totals
County Clerk							
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Court Clerk	14.50	(1.00)	13.50		13.50		13.50
Specialty Court Clerk	3.00	2.00	5.00		5.00		5.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Account Clerk	1.00	(1.00)	0.00		0.00		0.00
	21.50	0.00	21.50	0.00	21.50	0.00	21.50
Juvenile Court Administration							
Administrative Supervisor	1.00		1.00		1.00		1.00
Assistant Administrator	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Legal Secretary	4.00		4.00		4.00		4.00
Probation Officer	9.00	(1.00)	8.00		8.00		8.00
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)	0.00		0.00
CASA Volunteer Coordinator	1.00	1.00	2.00		2.00		2.00
Dependency Guardian Ad Litem	1.00		1.00	1.00	2.00		2.00
Lead Dependency Guardian Ad Litem	1.00		1.00		1.00		1.00
Community Programs Coordinator	0.00	1.00	1.00		1.00		1.00
Program Specialist	1.00		1.00		1.00		1.00
	37.70	1.00	38.70	0.30	39.00	0.00	39.00
TOTAL SUPERIOR COURT	79.90	1.00	80.90	0.30	81.20	0.00	81.20
TREASURER							
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
TOTAL TREASURER	13.00	0.00	13.00	0.00	13.00	0.00	13.00
WSU EXTENSION							
Clerk	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
TOTAL WSU EXTENSION	2.00	0.00	2.00	0.00	2.00	0.00	2.00
COUNTY TOTAL STAFFING	829.15	9.55	838.70	6.80	845.50	0.20	845.70

2017 Flood Control Zone District Budget Resolution

PROPOSED BY: Public Works
SPONSORED BY: _____
INTRODUCED: November 9, 2016

RESOLUTION NO. 2016-046

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

ADOPTING THE 2017 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 planned for the budget year 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 2017 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;

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2017 Flood Control Zone District Budget Resolution continued

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors as follows:

Section I. Approval of the Budget

The Board hereby adopts the 2017 budget for the Flood Control Zone District Fund No. 169 in the amounts set forth in the document titled Whatcom County 2017 Budget and as modified and presented below and in Exhibit A:

OVERALL BUDGET SUMMARY

Budget Code	Program	RCW Appropriation Item	2017 Budget	
			Revenues	Expenditures
169100	Administration	Overhead & administration	\$3,661,272	\$1,507,007
169119	Natural Resources Administration	Overhead & administration	97,250	1,066,842
169120	AIS Administration	Overhead & administration	-	-
169121	Water Planning Administration	Overhead & administration	-	1,950
169100	Stormwater Administration (Transfer)	Overhead & administration	-	655,608
169102	Flood Response	Maintenance & operations	-	95,000
169104	Flood Planning	Maintenance & operations	50,000	689,864
169106	Technical Assistance	Maintenance & operations	-	-
169108	NFIP and CRS	Maintenance & operations	12,000	15,000
169110	Early Warning	Maintenance & operations	4,000	119,100
169119	Natural Resources Operations	Maintenance & operations	315,750	661,609
169120	AIS Operations	Maintenance & operations	-	128,000
169121	Water Planning Operations	Maintenance & operations	-	175,000
169100	Stormwater Lake Whatcom Operations (Transfer)	Maintenance & operations	-	337,500
169700	Stormwater NPDES Phase II	Maintenance & operations	-	169,795
169100	Stormwater Lake Whatcom Capital (Transfer)	Construction & improvements	-	-
169112	Repair and Maintenance	Construction & improvements	241,616	982,439
169114	Flood Hazard Reduction	Construction & improvements	1,937,086	4,301,000
Total 2017 FCZD Budget			\$6,318,974	\$10,905,714
16923	Acme/VanZandt Subzone	Overhead & administration	\$23,382	\$500
16925	Birch Bay Subzone	Overhead & administration	766,500	187,842
16921	Lynden/Everson Subzone	Maintenance & operations	37,788	73,000
16922	Sumas/Nooksack/Everson Subzone	Maintenance & operations	114,960	12,500
16923	Acme/VanZandt Subzone	Maintenance & operations	-	6,170
16924	Samish Watershed Subzone	Maintenance & operations	19,139	17,500
16925	Birch Bay Subzone	Maintenance & operations	-	220,400
16921	Lynden/Everson Subzone	Construction & improvements	-	77,000
16922	Sumas/Nooksack/Everson Subzone	Construction & improvements	-	195,000
16923	Acme/VanZandt Subzone	Construction & improvements	-	30,000
16925	Birch Bay Subzone	Construction & improvements	-	308,500
			\$7,280,743	\$12,034,126
			\$(4,753,383)	

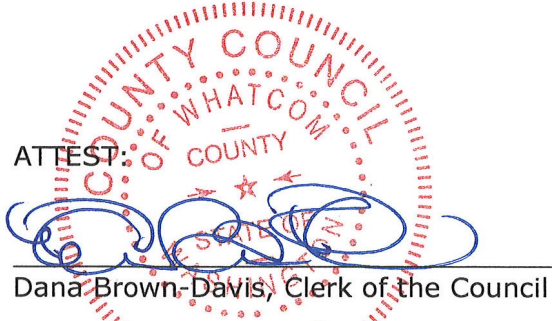
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2017 Flood Control Zone District Budget Resolution continued


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

For purposes of purchasing and award, projects listed in the attached exhibit (B) FCZD Construction and Improvements Work Plan shall be administered pursuant to WCC Chapter 3.08.100 A.(2) and A.(3) using the process prescribed for capital budget appropriations. Individual items listed in Exhibit (B) may be exceeded by up to 10% provided expenditures in total do not exceed the total appropriation for the FCZD construction and improvement Work Plan.

APPROVED this 22nd day of November, 2016.

ATTEST:

Dana Brown-Davis, Clerk of the Council

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

Barry Buchanan, Chair

APPROVED AS TO FORM:

Civil Deputy Prosecutor

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2017 Flood Control Zone District Budget Resolution continued

Exhibit A
Flood Control Zone District
2017 Budget Work Plan and Supporting Documentation

DETAIL FOR FCZD PROGRAM AREAS		Proposed 2017 Budget	
FLOOD MAINTENANCE AND OPERATIONS		Revenues	Expenditures
Flood Response (169102)			
Sand and sandbags		\$	35,000
Preparedness training		\$	3,000
Sector observers during response		\$	37,000
Construction contracts		\$	20,000
TOTAL	\$	-	\$ 95,000
NET IMPACT TO FUND BALANCE	\$	(95,000)	
Flood Planning (169104)			
Lower Nooksack		Proposed 2017 Budget	
		Revenues	Expenditures
CFHMP refinement/update			
Facilitation			
Hydraulic modeling/alternatives analyses		\$	150,000
Engineering design / Plan development		\$	100,000
Structure surveys in overflow corridors		\$	100,000
Geomorphic reach analyses	\$	50,000	
Sediment management		\$	87,864
Habitat assessment		\$	227,000
High water mark survey		\$	25,000
System-wide Improvement Framework (SWIF - Facilitation Prelim design / R4 analysis / plan writing			
TOTAL	\$	50,000	\$ 689,864
NET IMPACT TO FUND BALANCE	\$	(639,864)	
Technical Assistance (169106)			
		Proposed 2017 Budget	
		Revenues	Expenditures
Postage for Special District reassessments			
TOTAL	\$	-	\$ -
NET IMPACT TO FUND BALANCE	\$	-	
National Flood Insurance Prgm (169108)			
		Proposed 2017 Budget	
		Revenues	Expenditures
FEMA Floodplain mapping			
Permit reviews	\$	12,000	
Public education/CRS activities			\$ 15,000
TOTAL	\$	12,000	\$ 15,000
NET IMPACT TO FUND BALANCE	\$	(3,000)	

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2017 Flood Control Zone District Budget Resolution continued

Exhibit A
Flood Control Zone District
2017 Budget Work Plan and Supporting Documentation

Early Warning System (169110)		Proposed 2017 Budget	
		Revenues	Expenditures
Nooksack River gages - USGS			\$ 78,400
Everson MainSt stage gage _ USGS	\$	4,000	\$ -
SNOTEL sites - USDA			\$ 6,000
WWU camera on Swift Creek slide			\$ 1,700
Emergency access to SNOTEL			\$ 5,000
Equipment for gage upgrades/repairs			\$ 27,000
Repairs and maintenance			\$ 5,000
TOTAL	\$	4,000	\$ 123,100
NET IMPACT TO FUND BALANCE	\$	(119,100)	
FLOOD CONSTRUCTION AND IMPROVEMENTS			
Repair and Maintenance (169112)		Proposed 2017 Budget	
		Revenues	Expenditures
Construction Projects			
Emergency/new projects as needed	\$	50,000	\$ 250,000
Miscellaneous repair projects			\$ 50,000
DeBoer Culvert Replacement			
Rutsatz Road emergency project			\$ -
Marine Drive Levee Repair	\$	30,000	\$ 150,000
Appel Culvert Replacement	\$	161,616	\$ 390,000
Mitigation Planning/Implementation			
Jail crew			\$ 117,439
Reveg planning/coordination			\$ 20,000
Reveg/misc supplies			\$ 5,000
TOTAL	\$	241,616	\$ 982,439
NET IMPACT TO FUND BALANCE	\$	(740,823)	
Flood Hazard Reduction (169114)			
Swift Creek		Proposed 2017 Budget	
		Revenues	Expenditures
Bank stabilization/channel excavation	\$	45,000	\$ 150,000
Repository site alternatives analysis (714005)			

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2017 Flood Control Zone District Budget Resolution continued

Exhibit A
Flood Control Zone District
2017 Budget Work Plan and Supporting Documentation

Lower Nooksack River			
Deming levee improvement design (708004)		\$	-
Deming levee improvement constr. (708004)	\$	1,412,000	\$ 3,400,000
Marietta property acquisition & demo (FEMA FMAG-716002)	\$	448,306	\$ 525,000
Marietta property acquisition & demo (FEMA-712005)	\$	28,000	\$ 32,000
Marietta property acquisition & demo New properties		\$	36,000
Leases for agriculture	\$	3,780	
Reach 4 acquisition/mitigation (715002)		\$	-
Jones Creek Deflection Berm (712004)			
Bridge alternatives analysis			
Berm and bridge design		\$	100,000
Land/easement acquisition			
Construction			
High Creek Sediment Management			
Sediment trap/channel improvement design		\$	58,000
Sediment trap/channel imp. construction		\$	-
Interim channel excavation project			
City of Lynden - Pepin Creek			
Funding for downstream analysis			
TOTAL	\$	1,937,086	\$ 4,301,000
NET IMPACT TO FUND BALANCE	\$	(2,363,914)	

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2017 Flood Control Zone District Budget Resolution continued

Exhibit A
Flood Control Zone District 2017 Proposed Budget Work Plan with Supporting Documentation

	Proposed 2017 Budget	
	Revenues	Expenditures
Natural Resources (169119)		
NATURAL RESOURCES ADMINISTRATION		
Staff	\$ 97,250	\$ 853,690
Office and operating		\$ 213,152
TOTAL	\$ 97,250	\$ 1,066,842
NET IMPACT TO FUND BALANCE	\$ (969,592)	
NATURAL RESOURCES OPERATIONS		
Coordination and Planning		
Restoration planning matrix and database		
Salmon, MRC, and SPD process coordination		
Planning Unit		
WSU Extension outreach services		\$ 25,000
Monitoring and Adaptive Management		
Water quality monitoring (90+ stations)		\$ 104,980
Restoration effectiveness monitoring, adaptive management, and stewardship		\$ 65,000
Restoration		
New restoration projects*		
Maintaining existing restoration projects*		\$ 25,000
MRC restoration projects	\$ 11,750	\$ 11,750
Technical Assistance and Community Outreach		
Bacteria PIC outreach and technical		\$ 15,000
Small farm technical and financial assistance	\$ 275,000	\$ 316,500
OSS O&M technical assistance		\$ 22,000
PDS PIC Enforcement capacity	\$ 29,000	\$ 76,399
MRC outreach and technical assistance		
LMD #1/ Lake Samish subzone assistance		
TOTAL	\$ 315,750	\$ 661,609
NET IMPACT TO FUND BALANCE	\$ (345,859)	
Total of net impact to cost center 169119		\$ 1,315,451
*Integrated Salmon Recovery/Flood Hazard Reduction capital and planning projects appear under Cost Center 169114 and 169104.		
Acquatic Invasive Species (169120)		
Proposed 2017 Budget		
	Revenues	Expenditures
AIS ADMINISTRATION		
Staff	\$ -	\$ -
Office and operating		\$ -
TOTAL	\$ -	\$ -
NET IMPACT TO FUND BALANCE	\$ -	
AIS OPERATIONS		
Coordination and Planning		
Education and Inspection		
Interlocal Agreement (COB)	\$ -	\$ 125,880
AIS online education program website maintenance	\$ -	\$ 2,120
TOTAL	\$ -	\$ 128,000
NET IMPACT TO FUND BALANCE	\$ (128,000)	
Water Planning (169121)		
Proposed 2017 Budget		
	Revenues	Expenditures
WATER PLANNING ADMINISTRATION		
Staff	\$ -	\$ -
Office and operating		\$ 1,950
TOTAL	\$ -	\$ 1,950
NET IMPACT TO FUND BALANCE	\$ (1,950)	
WATER PLANNING OPERATIONS		
Coordination and Planning		
Water Demand Study		
LENS Groundwater Model		\$ 175,000
TOTAL	\$ -	\$ 175,000
NET IMPACT TO FUND BALANCE	\$ (175,000)	
Total of net impact to cost center 169121		\$ 176,950

continued on next page

2017 Flood Control Zone District Budget Resolution continued

Exhibit A
Acme/VanZandt Subzone
2017 Proposed Budget

2017 Revenues - Proposed Budget		\$23,382	
Assessment	\$22,182		
Interest earnings	\$1,200		
2017 Expenditures - Proposed Budget		\$36,670	
Cost-share/repairs as needed	\$30,000		30% of 100k project
M&O for Jones Creek stage/prec gage (9 month operation)	\$6,170		includes telemetry
Admin support for meetings/minutes	\$500		
Total	\$23,382	\$36,670	

Lynden/Everson Subzone
2017 Proposed Budget

2017 Revenues - Proposed Budget		\$37,788	
Assessment	\$36,288		
Interest earnings	\$1,500		
2017 Expenditures - Proposed Budget		\$150,000	
Levee vegetation maintenance	\$20,000		brushing, spraying and hydroseed
Mole control	\$5,000		ACOE deficiency
Alternative corrections crew labor	\$5,000		misc levee maintenance
Tree removal	\$35,000		ACOE deficiency/Veg mgmt plan
Mitigation plan development/implementation	\$8,000		CD time, jail crew, plants, permit fee
Address new ACOE deficiencies	\$27,000		retaining walls/new problems
Cost-share/repairs as needed	\$50,000		30% of 166k; 6% of 833k
Total	\$37,788	\$150,000	

2017 Flood Control Zone District Budget Resolution continued

Exhibit A
Sumas/Nooksack/Everson Subzone
2017 Proposed Budget

2017 Revenues - Proposed Budget		\$114,960	
Assessment	\$109,960		
Interest earnings	\$5,000		
2017 Expenditures - Proposed Budget		\$207,500	
Levee vegetation maintenance	\$6,000		brushing, spraying and hydroseed
Mitigation monitoring and maintenance	\$1,500		CD time, crew and supplies
Alternative corrections crew labor	\$5,000		misc maintenance
Cost-share for Swift Creek project	\$45,000		30% of \$150,000 project
Cost-share/repairs as needed (new damage)	\$150,000		30% of \$500,000 project
Total	\$114,960	\$207,500	

Samish Subzone
2017 Proposed Budget

2017 Revenues - Proposed Budget		\$19,139	
Assessment	\$18,764		
Interest earnings	\$375		
2017 Expenditures - Proposed Budget		\$17,500	
Natural resource staff salaries, wages, benefits	\$5,500		
Office & operating supplies	\$1,500		
Repair & maintain weir & channel	\$5,500		Ellsworth - \$500; beaver trapping 2000
Repairs & Maintenance - interfund	\$5,000		M&O - \$5000
Total	\$19,139	\$17,500	

2017 Flood Control Zone District Budget Resolution continued

Exhibit A
BBWARM Subzone
2017 Proposed Budget

			update for 2017		
		Total 2017	Overhead Admin A	M&O O	Constructi on C
	Object Account				
6100.6110	Salaries & Wages	51,729			
6120	Extra Help	13,500			
6140	Overtime	4,000			
6200.6299	Benefits	38,122			
	Total Salaries & Benefits	107,351	107,351		
6320	Office & Operating Supplies	15,800	5,800	10,000	
6329	Office & Oper. Supplies-Interfund	0			
6330	Printing	5,000		5,000	
6340	Books/Publications/Subscrip.	200	200		
6510	Tools & Equipment	100		100	
6520	Software	1,500	1,500		
6610	Contractual Services	15,500		15,500	
6630	Professional Services	301,000		126,000	175,000
6659	Building Maintenance	1,082	1,082		
6670	Construction Contracts	0			
6699	Other Services-Interfund	85,586	35,586	2,000	24,000
6700.6710	Postage/Shipping/Freight	5,500		5,500	
6719	Postage-Interfund	100		100	
6720	Telephone	400	400		
6780	Travel-Educ/Training	1,000	1,000		
6790	Travel-Other	1,500	1,500		
6800.6810	Advertising	600		600	
6860	Equipment Rental	200		200	
6870	Space Rental	850	850		
6879	Space Rental-Interfund	1,200	1,200		
6949	Insurance Premium - Interfund	475	475		
7060	Repairs & Maintenance	23,000		23,000	
7100.7110	Registration/Tuition	2,100	2,100		
7140	Meeting Refreshments	400		400	
7159	Administrative Cost Allocation	38,298	28,798		
7190	Other Miscellaneous	0			
7199	Other Miscellaneous-Interfund	11,500		2,000	9,500
7200.7210	Intergov. Professional Services	18,000		18,000	
7380	Capital Outlays - Other Improvements	112,000		12,000	100,000
	Total Expenditures	750,242	187,842	220,400	308,500
		750,242			

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2017 Flood Control Zone District Budget Resolution continued

Exhibit A
BBWARM Subzone
2017 Proposed Budget

Capital Improvement Projects		
Object Code	Project/Program	2017
	1- Cottonwood Drive Inlet Replacemen	149,000
6630	PROFESSIONAL SERVICES	40,000
7380	CAPITAL OUTLAYS - OTHER IMPROVE	100,000
6699	OTHER SERVICES INTERFUND	6,000
7199	OTHER MISC INTERFUND	3,000
	2-Harborview Road Combined Drainag	24,500
6630	PROFESSIONAL SERVICES	
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
6699	OTHER SERVICES INTERFUND	18,000
7199	OTHER MISC INTERFUND	6,500
	3-Harborview Road Combined Drainag	135,000
6630	PROFESSIONAL SERVICES	135,000
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
6699	OTHER SERVICES INTERFUND	
7199	OTHER MISC INTERFUND	
	4- Richmond Park Drainage Improvement	
6630	PROFESSIONAL SERVICES	
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
6699	OTHER SERVICES INTERFUND	
7199	OTHER MISC INTERFUND	
	3- Birch Bay Berm Project	
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
	Total Expenditures	308,500
	Object Code Totals	
6630	PROFESSIONAL SERVICES	175,000
	CAPITAL OUTLAYS - OTHER	
7380	IMPROVEMENTS	100,000
6699	OTHER SERVICES INTERFUND	24,000
7199	OTHER MISC INTERFUND	9,500
	Total Expenditures	308,500

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2017 Flood Control Zone District Budget Resolution continued

Exhibit B
Whatcom County Flood Control Zone District
Flood Capital Program
2017

Department	Fund	Database ID No.	Project Title	Year	Cost
Flood Capital Program					
Public Works	Flood Fund	15-005	Appel Culvert Replacement	2017	\$ 390,000
Public Works	Flood Fund	15-004	Marine Drive Levee Repair	2017	\$ 150,000
Public Works	Flood Fund	07-002	Marietta Acquisition	2017	\$ 593,000
Public Works	Flood Fund	07-106	Deming Levee Improvement	2017	\$ 3,400,000
Public Works	Flood Fund	07-125	High Creek	2017	\$ 58,000
Public Works	Flood Fund	07-002	Reach 4 Floodplain Acquisition	2017	\$ 224,000
Public Works	Flood Fund	07-105	Jones Creek Debris Flow Protection	2017	\$ 100,000
Public Works	Flood Fund	08-023	Swift Creek Bank Stabilization	2017	\$ 150,000
Public Works	BBWARM	13-006	Cottonwood Drive Inlet	2017	\$ 149,000
Public Works	BBWARM	07-217	Harborview Road Drainage Improvements	2017	\$ 159,500
Total					<u>\$ 5,373,500</u>

2018 Flood Control Zone District Budget Resolution

The resolution for the 2018 Flood Control Zone District will not be formally adopted until November 2017.

Budget Development Guidelines

Following are the 2017-2018 Executive's Budget Development Guidelines:

1. Develop a budget that maintains a sustainable fund balance in the General Fund.

This fund balance will assist us in maintaining our strong credit rating. Currently the county has a Moody's Aa2 rating. A larger fund balance, alongside its ability to be sustainably sufficient to provide for the funding necessary to operate general government, will enable Whatcom County to preserve a favorable bond rating and attract lower bond interest rates. In addition, fund balances should allow sufficient reserves to:

- Fund operations without borrowing
- Cover emergencies

2. Use grant and restricted revenue first to pay for eligible expenditures.

Revenue supporting the General Fund has the least restrictions applied to its use. A major financial challenge for the county is balancing the unrestricted revenues and the cost of general government. Therefore, it is essential that unrestricted revenue be used only to pay costs that are not eligible for other funding sources.

3. Set fees and charges to ensure recovery of the cost of the service where possible.

4. Review and invest in our operations to maximize effectiveness of investments in technology to reduce costs and increase productivity and efficiencies.

5. Review services and service levels and confirm that they address the current needs in the most cost effective and appropriate manner.

6. Maintain staffing at sustainable levels and negotiate contracts within reasonable cost of living adjustments.

Acronyms

ALS	Advanced Life Support
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
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
DEM	Division of Emergency Management
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)
JIS	Judicial Information System

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Acronyms continued

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
WCSD	Whatcom County Sheriff's Office
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 that 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.

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Terms continued

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

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

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

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

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

Continuing Appropriations - An appropriation that, 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 that 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 that 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 that 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.

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Terms continued

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

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

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

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

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Terms continued

interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

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

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

Liabilities - Debt or other legal obligations arising out of transactions in the past that 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.